



# ཀྲུལ་གཞུང་ཕྱི་ས་ཞིབ་དབང་འཛིན། Royal Audit Authority

## IT Audit of Public Expenditure Management System

*(August 2016)*

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**PEMS V.2**  
Public Expenditure Management System

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*“Reporting on Economy, Efficiency and Effectiveness  
in the use of Public Resources”*



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**IT AUDIT OF PUBLIC  
EXPENDITURE  
MANAGEMENT SYSTEM (PEMS)  
August 2016**

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## DISCLAIMER NOTE

*The audit was conducted in accordance with the Performance Audit Guidelines and relevant ISSAIs. The review was confined to documents and data contained in Public Expenditure Management System. The audit was based on the audit objectives and criteria determined in the audit plan and program prepared by the RAA and the findings are based on the information and documents made available by the audited agencies.*

*This is also to certify that the auditors during the audit had neither yielded to pressure, nor dispensed any favour or resorted to any unethical means that would be considered as violation of the Royal Audit Authority's Oath of Good Conduct, Ethics and Secrecy.*



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**ROYAL AUDIT AUTHORITY**  
*Bhutan Integrity House*

Reporting on Economy, Efficiency & Effectiveness in the use of Public Resources



RAA (TAD) PEMS-Trans/ 2016-2017/ 2789

August 31, 2016

The Hon'ble Secretary  
Ministry of Finance  
Tashichho Dzong  
Thimphu

**Subject: IT Audit Report on "Effectiveness of controls in Public Expenditure Management System"**

Sir,

Enclosed herewith please find a copy of the audit report on the ***Effectiveness of controls in Public Expenditure Management System (PEMS)***. The Royal Audit Authority (RAA) conducted the audit in line with the mandates of the Royal Audit Authority as enshrined in the Constitution of Kingdom of Bhutan and Audit Act of Bhutan 2006, and following the auditing procedures outlined in the Performance Audit Guidelines 2011 and IT Audit Manual.

The audit objective was primarily to determine the existence, adequacy, and effectiveness of controls in PEMS in relation to public financial management. The audit also aimed to identify potential security risks that might open vulnerabilities in the system. Further, the audit intended to review documents related to development of PEMS including cost of the project. However, owing to unavailability of documents, the audit mainly focused on analysis of financial data starting from inception of PEMS till 24<sup>th</sup> March 2016 using Computer Assisted Auditing Tools-Interactive Data Extraction and Analysis (IDEA).

The report contains accomplishments as well as deficiencies and lapses noted by the RAA. The RAA noted certain improvements brought about in public financial management with the introduction of PEMS in terms of improved efficiency in preparing the Annual Financial Statements of the Royal Government and contributed towards bringing certain consistency in reporting between Department of Public Accounts (DPA) and budgetary agencies. Moreover, mobility of the system was also achieved as the system is now available online as opposed to Budget Accounting System (BAS).



While acknowledging the contributions and significance of PEMS in public financial management, the RAA observed shortcomings in the system that need to be addressed. These deficiencies are discussed in detail in 'Chapter 3' of the report and some significant findings are highlighted below:

- i. Inadequate control over data migration from BAS to PEMS;
- ii. Inadequate output controls over Receipt & Payment Statements generated by PEMS;
- iii. Inadequate input validation controls;
- iv. Weak validation controls in budgetary releases;
- v. Inadequate access control management;
- vi. Inadequate processing controls;
- vii. Non-segregation of duties;
- viii. Inadequate system documents and unavailability of project documents;
- ix. Lack of change management process; and
- x. Lack of ICT security policy.

The report has been prepared based on our reviews of documents and analysis of data made available by DPA, and discussions with relevant officials. The draft report was issued to agencies concerned and Ministry of Finance on July 14, 2016 for factual confirmations and comments. Responses were received from DPA, which have been incorporated in the report as well as appended in 'Exhibit I'. The RAA also conducted exit meeting on August 19, 2016 attended by Director General of DPA and Deputy Auditor General, RAA.

The draft report also contains a set of recommendations in 'Chapter 4', which are intended to strengthen controls in PEMS for improved operating effectiveness and security.

In line with the directives of the Parliament, the RAA has instituted a system to fix the accountability on the officials responsible to implement recommendations provided in the Performance Audit Reports. Therefore, we would request the Ministry to identify supervisors who should be responsible for implementation of each recommendation and submit duly completed and signed Accountability Statement (attached) to the RAA. **In the**

*"Every individual must strive to be principled. And individuals in positions of responsibility must even strive harder."*


*-His Majesty the King Jigme Khesar Namgyel Wangchuck*

**event of non-submission of the Accountability Statement, the RAA shall fix the accountability for implementation of the recommendations on the Head of the Department.** The RAA will follow up on the implementation of the recommendations based on the Accountability Statement and failure to comply will result in taking appropriate actions, which may include suspending audit clearances to the accountable official(s).

**The RAA would also appreciate receiving an Action Plan for implementation of audit recommendations with timeframe on or before 30 November 2016 along with the signed Accountability Statement.**

We would like to acknowledge the co-operation and assistance extended to the auditors by the officials of DPA, which facilitated timely completion of the audit.

Yours sincerely,



(Tshering Kezang)

**Auditor General of Bhutan**

**Copy to:**

1. Hon'ble Minister, Minister of Finance, Thimphu;
2. Secretary, Cabinet Secretariat, Royal of Government of Bhutan, Thimphu;
3. Dzongdag, Dzongkhag Administration Thimphu;
4. Dzongdag, Dzongkhag Administration Trashigang;
5. Director General, Department of Public Accounts, Thimphu for necessary action; and
6. The Director, Department of National Budget, Thimphu.

## ACCOUNTABILITY STATEMENT

### IT AUDIT OF PUBLIC EXPENDITURE MANAGEMENT SYSTEM

NO.	RECOMMENDATIONS	Personal Accountability		Supervisory Accountability	
		Name & Design.	EID No.	Name & Design.	EID No.
i	Comprehensive ICT security policy should be developed				
ii.	Department should perform periodic reconciliation of account balances of non-revenue and refundable deposits.				
iii.	Department should institute mechanism to ensure completeness and correctness of financial statements				
iv.	Control over monthly bank reconciliation should be strengthened				
v.	Strong validation controls should be implemented				
vi.	Adequate processing controls should be implemented				
vii.	Effective access control management should be established				
viii.	Effective password management should be instituted				
ix.	Proper segregation of duties should be instituted				
x.	Department should establish mechanism to validate remittances with NPPF, RICBL, and Health Trust Fund				
xi.	Adequate audit logs and trails should be maintained				
xii.	Adequate documentation of system development should be maintained				
xiii.	Department should establish a disaster recovery site for PEMS				
xiv.	Department should perform data cleaning of PEMS database				
xv.	Department should validate data migration and proper testing should be conducted before implementing a new system				
xvi.	Department should establish proper change management process				
xvii.	Department should use PEMS database for business analytics to support decision making				

(s/d)

**Secretary**  
**Ministry of Finance**

## **TITLE SHEET**

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- i. Title of the Report : IT Audit of Public Expenditure Management System
- ii. Audit Identification : 13884  
Number
- iii. Audited Entities : Department of Public Accounts, Ministry of Finance
- iv. Schedule of Audit : April 4, 2016 to May 15, 2016
- v. Audit Team : Sonam Delma, Dy. Chief ICT Officer, Team Leader  
: Kinley Zam, ICT Officer, Team Member;  
Kinley Tshering, Audit Officer, Team Member.
- vi. Supervising Officer : Chandra Bdr. Gurung, Assistant Auditor General, Thematic Audit Division.
- vii. Head of Department : Chimi Dorji, Deputy Auditor General, Department of Performance & Commercial Audits

## LIST OF ABBREVIATIONS

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<b>BAS</b>	Budget and Accounting System
<b>BoBL</b>	Bank of Bhutan Ltd.
<b>BRS</b>	Bank Reconciliation Statements
<b>BUP</b>	Budget Utilization Plan
<b>CAATs</b>	Computer Assisted Auditing Tools
<b>CID</b>	Citizenship Identity
<b>DITT</b>	Department of Information Technology & Telecom
<b>DPA</b>	Department of Public Accounts
<b>ECB</b>	Election Commission of Bhutan
<b>EID</b>	Employee Identity Number
<b>FAM</b>	Financial & Accounting Manual
<b>FY</b>	Fiscal Year
<b>GIS</b>	Group Insurance Scheme
<b>HC</b>	Health contribution
<b>ICT</b>	Information Communications and Technology
<b>IT</b>	Information Technologies
<b>IDEA</b>	Interactive Data Extraction & Analysis
<b>MoF</b>	Ministry of Finance
<b>MYRB</b>	Multi-Year Rolling Budget
<b>NPPF</b>	National Pension & Provident Fund
<b>NRA</b>	Non-Revenue Account
<b>PEMS</b>	Public Expenditure Management System
<b>PF</b>	Provident Fund
<b>RAA</b>	Royal Audit Authority
<b>RBP</b>	Royal Bhutan Police
<b>RCSC</b>	Royal Civil Service Commission
<b>RDA</b>	Refundable Deposits Account
<b>REC</b>	Royal Education Council
<b>RICBL</b>	Royal Insurance Corporation of Bhutan Ltd.
<b>RP</b>	Receipts and Payments
<b>ToR</b>	Terms of References

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# CHAPTER 1: ABOUT THE AUDIT

## 1.1. Mandate

The Royal Audit Authority (RAA) conducted the audit of Public Expenditure Management System (PEMS) as mandated by the Constitution of the Kingdom of Bhutan and Audit Act of Bhutan 2006 under the following article and section:

- a. Article 25 (1) of the Constitution of the Kingdom of Bhutan and Section 3 of the Audit Act of Bhutan 2006 provide, “There shall be a Royal Audit Authority to audit and report on the economy, efficiency, and effectiveness in the use of public resources”.
- b. Section 38 (b) of the Audit Act of Bhutan 2006, under the ‘functions of the RAA’ states that, the Authority shall, “Conduct Performance Audit to ascertain and report on the economy, efficiency and effectiveness of the operations of agencies audited”.

## 1.2. Objectives of the audit

The RAA conducted the audit with an overall objective of determining the existence, adequacy, and effectiveness of controls in PEMS in relation to financial management. Further, the RAA aimed to identify risks and control weaknesses in PEMS that might open vulnerabilities in the system for manipulations and fraud.

Additionally, the audit was focused on the following sub-objectives in order to meet the overall audit objective and to protect confidentiality, integrity, and availability of financial data maintained in PEMS:

- a. To determine existence of policy or procedures for safeguarding financial data from unauthorized use, disclosure, modification, or damage/loss;
- b. To ascertain whether there are adequate documents to support future enhancement and maintenance;
- c. To determine whether the closing balances of non-revenue/refundable deposits, personal advances, PW advances, and any other accounts are reflected accurately and completely in PEMS while migrating from BAS;
- d. To ascertain the effectiveness of input validation controls;
- e. To ascertain the effectiveness of access controls or user account management;
- f. To ascertain whether monthly bank reconciliation is done correctly;
- g. To ascertain whether backups are carried out and tested regularly so that impact of interruption on key business functions is minimized.

### 1.3. Audit scope and limitations

As PEMS was developed and implemented by DPA, the audit was focused on the information and records provided by the department. The audit was conducted emphasizing on the controls in relation to financial management that must be implemented in PEMS. Additionally, since migration is considered as a highly vulnerable area for unintentional or intentional mistakes, the audit also covered the period when BAS was migrated to PEMS. The RAA analyzed financial data of budgetary agencies maintained in PEMS database from July 2010 till March 2016, and also selected Thimphu Dzongkhag and Trashigang Dzongkhag to test bank reconciliation.

Owing to non-availability of comprehensive documents such as project documents, system documents, etc. related to PEMS, the audit findings and opinions expressed are limited only to those records and information made available to the RAA. Further, the RAA did not cover the financial aspects of development of PEMS in this audit.

### 1.4. Audit Methodology

The RAA applied the following methodologies to gather information, analyze data and derive opinions:

- a. Analytical method using Computer Assisted Audit Tools (IDEA Software)  
IDEA software was used to analyze data for checking completeness, accuracy, and integrity of financial data maintained in PEMS.
- b. Documentary Review  
Review of rules, regulations, procedures, and guidelines related to financial management. Further, the team also reviewed available system documents and user manuals of PEMS.
- c. Direct Observation  
A walk through of the system was carried out to observe and understand the procedures or activities performed in PEMS.
- d. Interview  
Interviewed IT and Finance personnel to get the first-hand information and also to understand the practical issues in managing PEMS.

## CHAPTER 2: INTRODUCTION

### 2.1. Background

In the era of information and globalization, organizations cannot function without the use of information technology (IT). IT has become an integral part of every agency and information technologies are used extensively in the entities as an enabler in achieving organizational goals and objectives. IT also supports organizations in manifolds including gaining competitive advantage, increasing efficiency, reducing operational cost, and increasing productivity.

Recognizing the potential of IT, many government agencies have adopted IT to automate their main business operations or processes in order to enhance efficiency and effectiveness in service delivery. With intent to manage financial resources effectively and economically, the Ministry of Finance also automated the financial management system and developed Budget & Accounting System (BAS) and later upgraded to online web-based system called 'Public Expenditure Management System (PEMS).' Because of increasing usage of IT or reliant on information systems, organizations are becoming vulnerable to several security threats—internal and external including threats from outside the country—which could adversely impact organizations' operations if vulnerabilities are exploited. Organizations store critical data in information systems and it is important that organizations protect these data from unauthorized disclosure, manipulation, and damages, which can be achieved by instituting or embedding robust controls in the system.

Since PEMS is a critical financial system for budgetary agencies and for that matter the Royal Government, it is imperative to have adequate controls embedded in the system to reduce risks of misrepresentation of financial statements, manipulation, frauds, errors, and other irregularities. Understanding the criticality of PEMS and recognizing the importance of protecting the integrity and availability of financial information in PEMS, the Royal Audit Authority has decided to carry out the IT audit of PEMS with a particular emphasis on the effectiveness of controls in relation to financial management.

### 2.2. PEMS in the overall Financial Management System

Prior to the implementation of PEMS, the Department of Public Accounts (DPA), Ministry of Finance (MoF) had two stand-alone systems viz. Centralized Budgeting

System (CBA) and Budget and Accounting System (BAS), which were used for budgeting and accounting purposes. These systems were based on client-server technology. Department of National Budget (DNB) and Department of Public Accounts were using CBA while BAS was used by government budgetary agencies.

The budgetary agencies were maintaining database separate from the central system and they had to send monthly accounts via email or other storage devices to update CBA for consolidation at the national level. Thus, there were inherent problems such as delays in receiving the financial statements from the agencies, inaccuracies and inconsistencies in reports received, inadequacies in data validations, which ultimately resulted in delays and inaccurate reports on the financial operations of the Royal Government.

Moreover, maintaining decentralized databases in the agencies also opened room to perform manipulation in the database as they had full control over the databases. Likewise, the department was also facing problems in providing technical assistance to the budgetary agencies and in order to address those problems associated with BAS, DNB and DPA undertook initiative to upgrade those two systems and accordingly developed Multi-Year Rolling Budget (MYRB) and Public Expenditure Management

Although MYRB captured new features such as multi-year budgeting, program, outcome, output, activity, tasks, project life of an activity, and performance reporting, had been developed with same features of CBA and BAS but built using new technology. PEMS was developed during the financial year 2008-2009 with the financial assistance from IDF project, World Bank by Interra Information Technologies Pvt. Ltd. It was then put into operation from the financial year 2010-2011. PEMS was deployed based on the architecture illustrated in figure 2.2.

PEMS is a centralized web-based application system with four main modules viz. Treasury, Accounts, Release, and Payroll. The advantages of having PEMS as centralized web-based system are:

- High mobility i.e. provides real-time access to authorised users from anywhere at any time.
- Reduces the problem of discrepancies and inconsistencies in reporting because of one common and centralized database.
- Provides more control over the data because of having single database.

- Easy and faster updates by budgetary agencies.
- Timely reporting on financial operations of agencies concerned. Easier and convenient troubleshooting for IT personnel.
- Single version of PEMS in all agencies.
- Reduces the workload of budgetary agencies since they do not need to send monthly statements for consolidation via emails or storage devices.

### Business Process Flow in PEMS

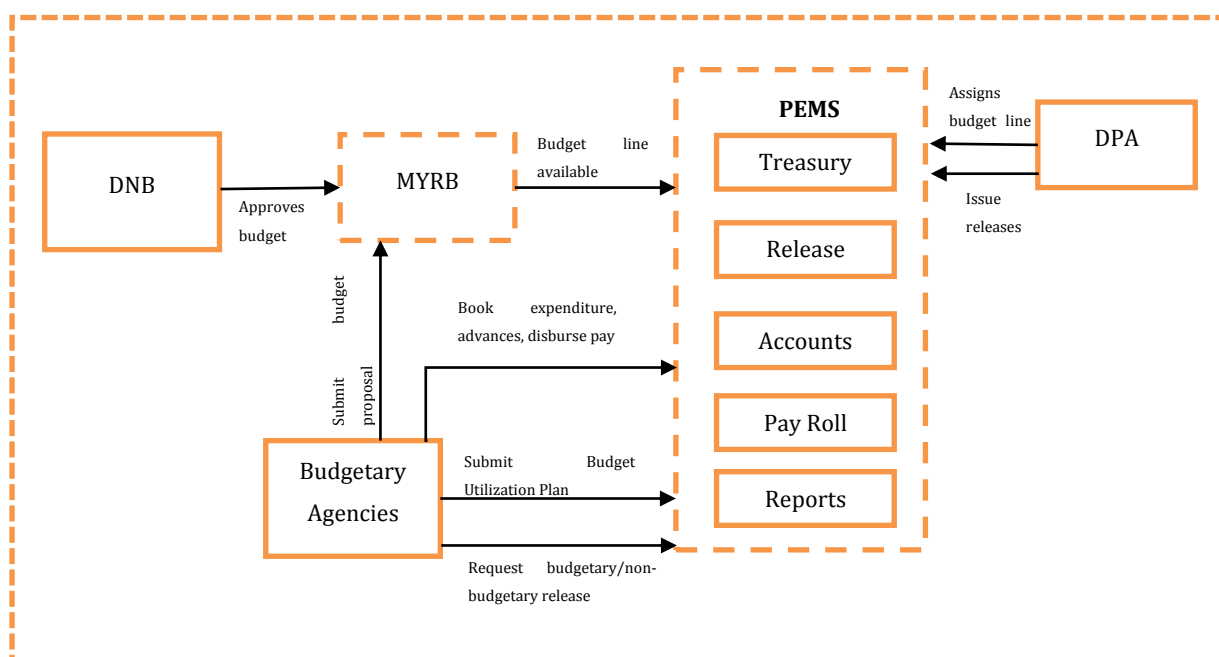


Figure 2.1: Business process flow in PEMS, prepared by the RAA (Source: DPA)

The process starts with Department of Budget making budget calls, which is normally done through MYRB. The budgetary agencies submit budget proposal, which is then compiled and tabled by Ministry of Finance during the summer session of Parliament for approval. Once the budget bill is approved by the Parliament, the final revised budgets for all programmes and activities for the fiscal year are made available in PEMS from MYRB. The budget lines are then assigned to individual departments and agencies (LCs and PLCs) in PEMS by DPA. Thereafter, budgetary agencies submit Budget Utilization Plan (BUP) before requesting for releases. Budgetary releases are made issuing release letters to the Bank and budgetary agencies are notified by PEMS. Budgetary agencies can then start spending and every spending made by budgetary agencies is updated in PEMS on real time basis.



## CHAPTER 3: AUDIT FINDINGS

This chapter is divided into two parts, **Part 3.1** highlights the achievements made by DPA in improving financial management and **Part 3.2** discusses the deficiencies in regard to controls related to PEMS, observed by the Royal Audit Authority.

### 3.1. Achievements

The Department of Public Accounts has developed and implemented PEMS, a web-based information system, to replace and overcome the limitations of BAS (a legacy and stand-alone system). With the implementation of PEMS, the department has brought certain improvements in the financial management of the government by providing up-to-date financial data on real time basis and also facilitating timely release of funds, submission of monthly accounts and expenditure reports. Apart from these improvements, the department also made the following achievements:

- a. Centralized the database (single source of information), which was initially decentralized and maintained separately with individual budgetary agencies.
- b. Made system maintenance easier for the technical group because of single version of PEMS.
- c. Timely reporting on the Royal Government's consolidated accounts as the budgetary agencies need not have to manually submit monthly accounts to the department.
- d. Improved control over the database because of a single database, which have reduced the risk of data manipulation.
- e. Provided high mobility to the users as PEMS is online and can be accessed at anytime from anywhere if there is Internet connectivity.

### 3.2. Lapses and deficiencies

While recognizing positive initiatives undertaken by the Department of Public Accounts in improving financial management by automating financial management process, the RAA also noted several weaknesses and deficiencies in relation to controls in PEMS, which are detailed in this section. The findings were made based on review of available documents and analysis of financial data using CAAT (IDEA). The findings are broadly categorised into three categories viz. financial management, IT controls, and project management.

### 3.2.1. Financial Management

#### 3.2.1.1 Inadequate control over data migration from BAS to PEMS

Upon implementation of PEMS during the fiscal year 2010-2011, data migration from BAS to PEMS was anticipated particularly the closing account balances (outstanding advances, refundable deposits, closed works and deposit works). Data migration should be properly planned and executed in controlled environment so that these balances are completely and accurately brought forward in PEMS. Bringing forward all closing account balances of previous fiscal year as opening account balances of subsequent fiscal year is imperative and should be carried out completely and accurately.

Thus, in order to ascertain whether the closing accounts balances of fiscal year 2009-10 in BAS was duly accounted/transferred as opening accounts balances of fiscal year 2010-11 in PEMS, the RAA selected audited financial statements of 32 budgetary agencies, which were readily available. Although DPA issued an order<sup>1</sup> to all budgetary agencies to incorporate closing account balances (outstanding advances, refundable deposits, closed works and deposit works) of BAS by way of journal vouchers, the department failed to institute strong control to verify and monitor whether all those outstanding balances have been incorporated in PEMS. Budgetary agencies, on the other hand, had not responsibly complied with the order. This has led to following shortcomings:

##### i. Personal advances

Outstanding personal advances of Nu. 4.016 million (shown in *Table 3.1*) was not brought forward in PEMS by 23 agencies out of 32 agencies. These 23 agencies had closing personal advances amounting to Nu.5.571 million, out of which only Nu.1.555 million was brought forward. The RAA also found that only seven agencies had brought forward closing personal advances in full.

In order to further corroborate the finding, the RAA reviewed the personal advances of Ministry of Health, Secretariat by obtaining a list of outstanding advances from BAS for the fiscal year 2009-2010 and the same list was obtained from PEMS for the fiscal year 2010-2011. Upon review, the RAA noted that out of a total outstanding personal advances of Nu. 1.209 million (as on 30/06/2010), only Nu. 0.466 million was brought forward and reflected in PEMS and the remaining amount of Nu. 0.743 million was not

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<sup>1</sup>DPA/AD/PEMS/2009-2010 dated 02/07/2010

brought forward into PEMS during the fiscal year 2010-2011. The workings are illustrated in *Table 3.1*.

S/n	Particulars	Amount (Nu.)
A	Advances prior to 2009-10	934,444.60
B	Advances in FY 2009-10	274,642.12
<b>C=A+B</b>	<b>Total Closing Balance of Outstanding Advances as on 30/06/2010</b>	<b>1,209,086.72</b>
D	Advances of FY 2009-10 brought forward to PEMS under Personal Advances	217,803.00
E	Advances of FY 2009-10 brought forward to PEMS under PW Advances	248,379.80
<b>C-D-E</b>	<b>Advances of FY 2009-10 NOT brought forward to PEMS</b>	<b>742,903.92</b>

*Table 3.1: Showing working of Personal outstanding advances of Ministry of Health, Secretariat*

## ii. Public Works Advances

In a similar manner, 25 agencies had closing public works (PW) advances amounting to Nu.180.213 million, out of which only Nu.38.077 million was brought forward in PEMS. Remaining PW advances of Nu.142.136 million was not brought forward and reflected in PEMS.

## iii. Deposit Works and Other Deposits

Under the deposit works and other deposits, Nu.111.506 million and Nu. (43.000) million respectively were also not transferred in PEMS. A summary of the account balances not brought forward to PEMS is shown in *Table 3.2* and detailed in **Annexure A**.

S/n	Broad Heads	Closing Balances as per BAS (Nu.)	Closing Balance brought forward to 2010-2011 in PEMS (Nu.)	Amount not brought forward from BAS to PEMS (Nu.)	% of amt. not b/f as Closing Balance
<b>A</b>	Personal Advances	5,571,455.98	1,555,031.66	4,016,424.32	72.09%
<b>B</b>	Public Works Advances	180,213,295.30	38,076,861.77	142,136,433.53	78.87%
<b>C</b>	Deposit Works	148,481,444.64	36,975,049.69	111,506,394.95	75.10%
<b>D</b>	Other Deposits	(73,765,956.95)	(30,765,254.03)	(43,000,702.92)	58.29%

*Table 3.2: Showing details of outstanding advances under different broad heads*

As these closing account balances were unaccounted, the correctness of adjustment of personal and public works advances at different budgetary agencies could not be ascertained. Furthermore, non-accountal of such advances or balances in PEMS had adversely impacted the fair presentation of the annual financial statement.

*DPA responded that budgetary agencies have migrated the data from BAS to PEMS as and when they receive bills for advance adjustments as well as for refundable deposits at the time of party's claim. The Department also explained that the data was migrated not only in FY 2010-2011 but also in other subsequent FYs. Further, the Department argued that the accounts of the budgetary agencies were duly audited and certified by the RAA, which is inclusive of all advances, deposit works, and other deposits balances migrated from BAS to PEMS.*

*During the exit meeting, the Department expressed that it may not be possible for DPA to validate and confirm the correctness of the figures raised by RAA because the outstanding advance figures were maintained in BAS and most agencies would not have maintained backups of BAS after the implementation of PEMS. Nevertheless, the Department also agreed to try and verify from CBA system, where consolidated data were stored.*

It is a prerequisite that the new system captured the relevant account balances from the old system, without which, information in the new system would be incomplete. As such, it is imperative that closing advances from BAS were carried forward as opening balances in the PEMS.

DPA, as assured, should verify from CBA system where consolidated data were stored and require all the agencies to update their outstanding advance balances if not captured in the PEMS. Furthermore, DPA should require the agencies to provide explanations for failure to carry forward the balances despite clear instructions issued by the Department.

### **3.2.1.2 Control weaknesses in monthly bank reconciliation**

Bank reconciliation must be carried out at the end of every month so as to ensure that withdrawals as per cashbook reconcile with the bank statement. Moreover, Bank Reconciliation Statement (BRS) forms an essential part of an agency's monthly accounts<sup>2</sup>. As such, the RAA reviewed bank reconciliation process including BRS generated by PEMS in order to ascertain the correctness of reconciliation carried out by budgetary agencies and found that out of 42,455 monthly BRSs in the system for the period starting from July 2010 till March 2016, 15,484 BRSs had unreconciled figures. Further, the RAA reviewed BRSs pertaining to June months (since the fiscal year closes

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<sup>2</sup> Clause 9.1.1.7(m) of Financial Accounting Manual 2001

at June Month) and noted unreconciled amounts ranging from Nu. 0.01 to Nu.31 million.

In order to better understand the situation, the RAA studied BRSs of Trashigang and Thimphu Dzongkhags by requesting bank statements from BoBL for the period of July 2014 to June 2015. Upon the review of Trashigang Dzongkhag's bank reconciliation, the RAA found that the BRS for the month of June 2015, as per PEMS, showed a difference of Nu.151,626.00 between cashbook and bank statement, which was then reconciled by showing the entire figure as 'Uncashed Cheques'. However, the list of uncashed cheques were not captured in the system.

Particulars	Withdrawals as per Agency (a) Nu.	Withdrawals as per Bank (b) Nu.	Difference c = (a-b) Nu.	RECONCILIATION			Reconciled (g)=(c-d+e-f) Nu.
				Uncashed Cheques (d) Nu.	BS Debits not in CB (e) Nu.	CB Debits not in BS (f) Nu.	
Trashigang Dzongkhag							
As per Bank Reconciliation Statement in PEMS	639,996,977.88	639,845,351.88	151,626.00	151,626.00	0.00	0.00	0.00
RAA’s working	639,996,977.88	639,912,879.91	84,097.97	132,036.00	4,550.00	0.00	-43,388.03
Thimphu Dzongkhag							
As per Bank Reconciliation Statement in PEMS	310,391,001.61	310,321,660.61	69,341.00	69,341.00	0.00	0.00	0.00
RAA’s working	310,391,001.61	310,321,660.61	69,341.00	69,341.00	5,625.00	4,799.20	825.80

Table 3.3: Showing the details of bank reconciliations of Thimphu and Trashigang Dzongkhags

Although it was reconciled in the system, the following differences were noted:

- The actual difference between cashbook and bank statement was Nu.84,097.97 instead of Nu. 151,626.00.
- Uncashed cheques of Nu. 151,626.00 was shown in BRS while the actual uncashed cheques worked out by RAA was Nu. 132,036.00
- Similarly, '**Amounts debits in bank statements not reflected in Cash book**' was not reflected as per BRS but the actual figure worked out to Nu.4,550.00
- As per RAA's workings, there was an unreconciled figure of Nu.43,388.03.

With regard to Thimphu Dzongkhag, the bank balance had been reconciled showing uncashed cheque of Nu.69,341.00 in the system. RAA's further review indicated that

following items were not considered in the BRS resulting in unreconciled figure of Nu.825.80:

- i. Nu.5,625.00 under '*Amounts debited in Bank not in Cash Book*'
- ii. Nu.4799.20 under '*Amounts debited in Cash Book not in Bank*'

BRS is prepared and reconciled every month. To do so, accounts personnel have put all differences amounts under '*Uncashed Cheques*' without considering the other two provisions (*Debited in Bank not in Cash Book* and *Debited in Cash Book not in Bank*). This is evidenced by zero values in BRSs (generated by PEMS) under these two provisions. The lapses were primarily caused due to manual intervention in BR process resulting in erroneous BRS, which is misleading and incorrect.

***DPA, in their response, stated that necessary and possible controls have been inserted in PEMS. The Department also acknowledged existence of control lapses in bank reconciliation process due to manual intervention and shared that several rounds of discussion was held with BoBL and decided to share data in the form of soft copy and directly update in the system. Further, during the exit meeting, the Department explained that bank reconciliation was sometimes erroneous because of incorrect data provided by the bank. Thus, in order to curb such problem, DPA mentioned that two annexures, which were used in earlier bank reconciliation, have been currently blocked in PEMS.***

The Department should further review and find solutions to get monthly data from the bank automatically with minimal human intervention. Further, the Department should also institute a system to identify unreconciled BRS and issue instructions to reconcile the differences by the budgetary agencies concerned. Besides, the Department should direct budgetary agencies concerned to reconcile bank balances, which remained unreconciled as provided in soft copy. DPA may look at the possibility of reconciling the balances starting most recent period (2015-2016) and work backwards.

### **3.2.1.3 Inadequate output controls over Receipts and Payments (RP) Statements generated by PEMS**

Receipts and Payments Statement generated through PEMS is a very important financial document used by managements of various agencies and other users of accounts to understand and interpret the financial operations of agencies, ministries, and eventually of the whole government. It is also a critical source of input for



preparing Annual Financial Statements of the Royal Government<sup>3</sup>, and for certification of accounts by RAA. Having recognized its importance, the correctness and accuracy of such document are reckoned as a necessity. Even the Financial Rules & Regulations 2001 identifies accuracy as one of the essential characteristics of the accounting system<sup>4</sup>.

Therefore, to ascertain the correctness of the outputs generated through PEMS, RP statements for the last five fiscal years were recalculated taking the journal entries from PEMS database for five financial years. The RAA found weak output controls over RP statements, which consequently led to the following lapses:

**i. Differences in amounts generated by PEMS and those computed by RAA in the Consolidated RP Statements**

Upon comparison of figures in 30 broad heads in the consolidated RP statement with the figures computed by RAA using IDEA software, the RAA observed differences in some account heads for five fiscal years as depicted in *Table 3.4*.

*For instance*, there was a difference of Nu.13.989 million in the Current Expenditure between the consolidated RP statements (Nu.14,734.975 million) and the amount computed using IDEA software by extracting the same data from PEMS (Nu.14,748.964 million) during the fiscal year 2010-11. Aggregate current expenditure reported for 2010-11 was Nu.13.989 million less than the amount computed by the RAA. With a view to ascertain the reasons for the differences, the RAA, using the IDEA software, extracted transactions from PEMS database with amounts which were not included in the RP statement (shown in **Annexure B<sup>5</sup>**) and seen from the Annexure that the total exactly matched with the difference worked by the RAA. This confirms that the figures included in RP statement were misstated. DPA officials also explained during discussion that the excluded items represented transactions made without budget lines.

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<sup>3</sup>Chapter XI, Clause 11.1.1.3, Financial Rules and Regulations July 2001

<sup>4</sup>Chapter III, Clause 3.3.7, 1, FRR 2001, Royal Government of Bhutan.

<sup>5</sup>This Annexure is provided in soft copy

S/n	BH-CODE	GROUP BROAD HEAD OF ACC.	A	B	C	D	(D-A)-(C-B)
			As per Receipts and Payments Statements		Amount computed from the database		Differences (Nu. in million)
			Receipts (Nu. in million)	Payments (Nu. million)	Debit (Nu. in million )	Credit (in million)	
I	Fiscal Year 2010-2011						
1		Other Recoveries/Remittances:					
2	7	Personal Advances:	259.647	274.227	275.862	261.250	(0.032)
3		Miscellaneous Receipts/Payments:					
4	8.c	c. Payments to DPA	1,487.697	540.392	556.499	1,503.848	0.045
5		Suspense:					
6	9.c	c. PW Advances	4,199.404	6,726.451	6,802.911	4,275.852	(0.012)
7		Budgetary Expenditure:					
8	10.a	a. Current	0.000	14,734.975	14,995.370	246.405	(13.989)
9	10.b	b. Capital	0.000	14,806.840	15,299.651	492.551	(0.260)
II	Fiscal Year 2011-2012						
1		Other Recoveries/Remittances :					
2	7	Personal Advances :	252.437	251.597	253.656	254.517	0.022
3		Budgetary Expenditure :					
4	10.a	a. Current	0.000	16,705.195	16,855.274	149.489	(0.589)
III	Fiscal Year 2012-2013						
1		Other Recoveries/Remittances :					
2	7	Personal Advances :	260.007	255.296	256.769	261.466	(0.014)
3		Miscellaneous Receipts/Payments :					
4	8.b	b. Refundable Deposit A/C. Deposits	39.542	1,313.053	1,340.401	66.841	(0.050)
5		Suspense :					
6	9.e	e. Deposit Works	1,839.416	1,813.464	1,835.747	1,861.268	(0.430)
7	9.f	f. Other Deposits	1,264.319	1,311.079	1,385.139	1,338.429	0.050
IV	Fiscal Year 2013-2014						
1		Miscellaneous Receipts/Payments:					
2	8.a	a. Non-Revenue A/C. Deposits	6.536	1,488.227	1,534.694	48.721	(4.282)
3	8.b	b. Refundable Deposit A/C. Deposits	79.810	1,075.874	1,115.684	123.953	4.332
4	9.c	c. PW Advances	5,046.673	4,964.304	5,152.356	5,217.318	(17.406)
5	9.e	e. Deposit Works	1,371.459	1,578.610	1,645.060	1,438.916	1.006
6	9.f	f. Other Deposits	1,043.207	1,310.661	1,377.901	1,110.396	(0.051)
7		Budgetary Expenditure:					
8	10.b	b. Capital	0.000	16,668.752	17,635.399	983.047	16.400
V	Fiscal Year 2014-2015						
1		Other Recoveries/Remittances:					

2	7	Personal Advances:	273.469	272.834	277.366	277.983	(0.018)
3		Miscellaneous Receipts/Payments:					
4	9.f	f. Other Deposits	1,086.168	957.822	1,026.768	1,155.107	(0.008)
5		Budgetary Expenditure:					
6	10.a	a. Current	0.000	21,032.044	21,415.651	383.626	0.018
7	10.b	b. Capital	0.000	15,443.805	16,333.645	889.849	0.008

*Table 3.4: Summary of differences in broad heads in the consolidated Receipts and Payments Statements*

As may be seen from the *Table 3.4*, major differences were noted particularly during the fiscal year 2013-14 with a difference of Nu. 17.406 million in PW Advances and Nu. 4.282 million in Non-revenue Account Deposit. Further, there were differences of Nu.4.332 million in the Refundable Deposit Account, Nu.1.006 million in Deposit Works, and Nu.16.400 million in capital expenditure.

These repetitive errors in the consolidated financial statements since inception of PEMS (from 2010-11 till 2014-15) are clear indicative of lack of adequate controls in the system. It was noted that exception reports were not generated by the system at the financial statement preparation level and impact thereof on the financial statements were also not appropriately considered. The differences of various broad heads have potentially misstated the financial statements.

***DPA explained that the receipts and payments figures under column A and B, indicated in Table 3.4, are without reversal transactions and the figures under column C and D includes the reversal transactions. The Department mentioned that the reversal transactions nullifies both debit and credit amounts, thus the net effect is zero and the gross amount will get inflated with the inclusion of reversal transactions.***

***Further, the Department expressed that during the initial implementation of PEMS, there were issues of the budget lines not getting updated for some transactions, which were rectified immediately upon identification and currently monitoring is done on daily basis.***

Upon further review of details of capital expenditure (for financial year 2013-2014) submitted by the DPA, the RAA still found same difference (as reported in Table 3.4) overstating the RP statement for that period. Since there are incidences of such differences in figures impacting RP statements, the RAA would urge the Department to review and find a permanent solution apart from daily monitoring.

**ii. Difference in Non-budgetary amounts as per details in the database and as per RP Statements (Nu.1,492.233 million)**

Under ideal circumstances, total amounts of non-budgetary (8.a: Non-Revenue and 8.b: Refundable Deposits) accounts recorded in 'Non-Revenue and Refundable Deposits (NRRD) details<sup>6</sup> table' should be equal to those reflected in *RP Statements*. This is in line with the rationale that every deposit made by an agency is duly recorded in *NRRD table* and that it is correctly reflected in the consolidated financial statements. Therefore, to ascertain their correctness, the figures of *RP Statements* were compared with those reflected in the *NRRD table* wherein a difference of Nu.1,492.233 million was observed.

As per the consolidated RP Statements of five fiscal years 2010-11 to 2014-15, an aggregate non-budgetary deposits amounted to Nu.14,533.168 million at agency level while the total amount as per a separate database table used by DPA for monitoring the account was Nu.13,040.935 million<sup>7</sup> giving a rise to an aggregate difference of Nu. 1,492.233million. A summary of difference is shown in *Table 3.5* and detailed in *Annexure C<sup>8</sup>*:

S/n	Particulars	Amount (Nu. in million)
	Total as per Non-revenue and Refundable Deposits Details (Table Name: dbo_tblTRANSTRSNRRDInvoiceDeposit)	13,207.107
Less:	<b>Adjustments for errors and duplications</b>	
i.	Due to records with duplicate disbursement vouchers (DV IDs)	133.195
ii.	Due to records with duplicate Deposits Invoices (Inv. Nos.)	32.977
A	<b>Net figure after adjustments</b>	<b>13,040.935</b>
B	<b>Total as per RP Statements</b>	<b>14,533.168</b>
B-A	<b>Difference</b>	<b>1,492.233</b>

*Table 3.5: Showing differences between NRRDs and RP Statements*

The huge differences clearly indicate control weaknesses in PEMS to correctly generate output reports as per the database, which may lead to inaccurate financial reporting and impede effective monitoring and refund of non-revenue and refundable deposit accounts. Although the DPA has explained having instituted a system of tagging non-budgetary releases with deposit invoices, periodic reconciliation of account balances at agency and DPA level was lacking.

<sup>6</sup>Table Name: dbo\_tblTRANSTRSNRRDInvoiceDeposit;

<sup>7</sup>Figure arrived at after adjusting overstatements due to duplicate entries.

<sup>8</sup>This Annexure is provided in soft copy

*DPA clarified that the deposit amount reflected in the RP statement will not tally with requested/released amount because the database table **tblTRANSTRSNRRDInvoiceDeposit** is not used for monitoring purpose, but used by budgetary agencies to make non-budgetary release request and to process the non-budgetary releases by the Department. During the exit meeting, the Department also expressed that similar issues were raised during the audit of Annual Financial Statement (AFS). Further, DPA explained that unlike budgetary accounts where cash books are maintained, these two non-budgetary accounts do not have separate cash books and since these accounts deal with refunds/repayments of amounts being deducted from contractors/suppliers, reconciliation was not done. They also said that reconciliation of release requests and non-budgetary releases can be done but the reconciliation of individual balances separately cannot be done because it is out of the department's control.*

The RAA takes note of not using database table **tblTRANSTRSNRRDInvoiceDeposit** for monitoring Non-revenue and Refundable Deposits. However, the Department does not have a proper mechanism in place to periodically reconcile the balances of these accounts. Thus, the Department should periodically reconcile the balances by obtaining and comparing monthly bank balances with control totals of deposits by agencies. Possibility of incorporating such feature in PEMS should also be explored by the Department.

#### **3.2.1.4 Weak validation controls in budgetary releases**

Validation controls ensure data validity, completeness, and reasonableness. Thus, validation checks must be instituted in PEMS to identify and reject erroneous, incomplete, and invalid data. In regards to validation controls, the RAA also discovered weak validations in budgetary releases, which subsequently resulted in the following deficiencies:

##### **i. Budgetary releases are more than approved budget**

Since the highest legislative body approves budget, the actual budgetary releases should be consistent with the approved budget. However, the RAA noted numerous case of releases made in excess of approved budgets while comparing the approved budget with the releases made by the DPA and. *Table 3.6* shows summarized approved budget, releases for different broad heads, and differences thereof by fiscal year for all those instances where budgetary releases were more than approved budget amount

starting from July 2010 to March 2016. The details for each fiscal year are also given in *Annexure D<sup>9</sup>*.

Fiscal Year	Heads	Approved Budget (Nu.) A	Release Amount (Nu.) B	Difference (Nu.) B-A
<b>2010-2011</b>	Current	4,024,636,001.00	4,264,425,481.00	239,789,480.00
	Capital	1,297,896,001.00	1,573,961,452.54	276,065,451.50
	Repayment	71,170,000.00	77,001,733.01	5,831,733.01
<b>2011-2012</b>	Current	4,438,188,000.00	4,825,788,722.82	387,600,722.80
	Capital	1,346,271,001.00	1,750,326,977.21	404,055,976.20
<b>2012-2013</b>	Current	4,824,860,000.00	5,089,727,817.16	264,867,817.20
	Capital	1,166,060,000.00	1,399,274,766.40	233,214,766.40
<b>2013-2014</b>	Current	1,251,192,000.00	1,271,289,019.50	20,097,019.50
	Capital	275,763,000.00	370,819,826.73	95,056,826.73
	Repayment	248,316,000.00	289,215,931.92	40,899,931.92
<b>2014-2015</b>	Current	2,440,184,000.00	2,497,831,150.00	57,647,150.00
	Capital	395,759,000.00	417,471,784.18	21,712,784.18
<b>2015-2016 (March 2016)</b>	Current	82,401,000.00	97,506,248.00	15,105,248.00
	Capital	175,999,000.00	210,987,700.00	34,988,700.00
<b>Total (Nu.):</b>	<b>Current</b>	<b>17,061,461,001.00</b>	<b>18,046,568,438.00</b>	<b>985,107,437.50</b>
	<b>Capital</b>	<b>4,657,748,002.00</b>	<b>5,722,842,507.00</b>	<b>1,065,094,505.00</b>
	<b>Repayment</b>	<b>319,486,000.00</b>	<b>366,217,664.90</b>	<b>46,731,664.93</b>

Table 3.6: Showing summarized budgets and releases by fiscal year

As may be seen from Table 3.5, current budgetary releases exceeded by Nu.985.107 million than the approved budget and capital releases by Nu.1067.315 million. This indicates lack of validation controls in the system to check budget amount before approving releases and also to reject and report such records.

The RAA further compared the approved budget with the releases as per RPs of budgetary agencies and observed excess releases of Nu. 2,252.080 million as summarized in the Table 3.7.

S/n	FY	Approved Budget in Nu. In million (A)	Release Sanctioned Nu. in million (B)	Excess Releases over Approved Budget in Nu. In million (B-A)
<b>1</b>	2010-11	5,689.363	6,351.329	661.966
<b>2</b>	2011-12	5,732.435	6,574.514	842.079
<b>3</b>	2012-13	6,080.721	6,580.677	499.956
<b>4</b>	2013-14	1,823.760	1,990.081	166.321

<sup>9</sup>This annexure is provided in soft copy



5	2014-15	2,895.119	2,976.878	81.759
<b>Totals</b>		<b>22,221.398</b>	<b>24,473.479</b>	<b>2,252.080</b>

Table 3.7: Showing excess releases recorded in books of accounts of budgetary agencies

As indicated in Table 3.7, against approved budget of Nu.22,221.398 million, total releases of Nu.24,473.48 million were sanctioned and recorded in the books of accounts of various budgetary agencies resulting in excess budgetary release of Nu.2,252.080 million.

***DPA responded that the budgetary releases has been made based on the approved budget since the implementation of PEMS and system does not allow the release amount to be more than the approved budget amount. However, during the exit meeting, they also explained that these lapses occurred due to re-appropriation happening after fund releases have been made and control has been implemented in MYRB since the end of FY 2015-2016 after having several discussion with DNB.***

Since there were several instances of releases exceeding the approved budget, the Department in collaboration with DNB should implement measures to prevent such cases from reoccurring. Furthermore, the Department should establish the exact reasons for the excess releases, as worked out earlier, as re-appropriation should not result in excess release.

## ii. Budgetary releases without approved budget lines

For any budgetary release to be sanctioned by DPA, there should be approved budget lines. The DPA also maintains that every release sanctioned to an agency is 'tagged' to the budget line approved by Department of National Budget (DNB) so that DPA will sanction budgetary release only if approved budget is available.

On the contrary, five instances were noted where budgetary releases aggregating to Nu.14.741 million was sanctioned without any available approved budget lines as illustrated in Table 3.8.

S/n	FY	Acc. Daily Voucher ID	Acc. No. ID	Voucher Number	Voucher Date	Amount (Nu.)
1	2011-12	760199	268	OV.6.2	05/06/2012	2,202,000.00
2	2011-12	668642	577	OV.3.1	23/03/2012	150,000.00
3	2011-12	777879	610	OV.6.3	13/06/2012	400,000.00
4	2012-13	954086	448	OV.11.1	20/11/2012	600,000.00

5	2014-15	1647483	664	OV.7.2	14/07/2014	11,389,250.00
<b>Total</b>						<b>14,741,250.00</b>

Table 3.8: List of releases made without approved budget lines

From the instances noted, the control of 'tagging releases to approved budget to prevent sanctioning of releases without approved budget' is not completely effective that could be due to possible manual intervention.

***DPA justified that it is not possible to make budgetary fund release without selecting budget line in PEMS. Nonetheless, they also explained that such issues might have occurred due to improper synchronization of MYRB database tables- tblMYRBTRANSBudgetLines and tblMYRBTRANSCurrentBalance with tblTRANSCOSTEstRev and also because of technical issues while updating during the initial implementation phase of PEMS.***

The Department should review the cases given in Table 3.8 and ascertain the reasons for fund release made without approved budget lines. Besides, the Department should also ensure that tagging releases to budget lines is working properly in PEMS so as to avoid such cases in the future.

### **iii. Discrepancies in releases approved by the department and releases recorded at individual agency level (RP Statement)**

Ideally, the total budgetary releases approved by DPA should be equal to the total budgetary releases reflected in RP Statements at agency level. This is in keeping with the rationale that every budget released by DPA to any agency is duly accounted under '2.a - Releases: Budgetary' of the concerned agency and the same is recorded in the budgetary releases details maintained with DPA.

The total budgetary releases as per the *RP Statements* were compared with those reflected in the *Budgetary Releases details* which showed a difference of Nu.169.461 million as summarized in Table 3.9. As indicated, budgetary releases approved by DPA for five fiscal years 2010-11 to 2014-15 amounted to Nu.252,601.934 million and on the other hand, the releases reflected in the RP statement worked out to Nu.252,435.151 million.

S/n	Particulars	Amounts in million (Nu.)	Remarks
A	Budgetary Releases as per DPA	252,601.934	Budget Releases details
B	Release at agency level	252,435.151	Receipts & Payments Statements
A-B	<b>Difference</b>	<b>169.461</b>	

<b>Difference caused by:</b>				
<b>X</b>	Excess Releases in reflected RP Statements (R&P)	22.201	Overstating B	Table 3.10
<b>Y</b>	Releases reflected in RP Statements but not recorded in Budgetary Releases details	5.721	Overstating B	Table 3.11
<b>Z</b>	Releases not reflected in RP Statements but recorded in Budgetary Releases details	197.383	Overstating A	Annexure E
<b>z-x-y</b>	<b>Difference</b>	<b>169.461</b>		

Table 3.9: Showing difference in releases approved by DPA and releases recorded at agency level

On scrutiny of the difference in figures, it was noted that it was caused by three instances which are listed below and explained thereafter:

1) Excess Releases reflected in RP Statements – Nu.22.201 million

There were eight records with total budgetary releases of Nu.12.656 million in Budgetary Releases details whereas their total releases in the RP Statements aggregated to Nu.34.857 million showing excess release of Nu.22.201 million. A summary of the excess releases reflected in the RP statements is shown in *Table 3.10*.

S/n	FY	A	B	B-A	Remarks
		Total Releases as per Budgetary Releases Details (Nu.)	Total Releases as per the RP Statements (Journal Entries) Nu.	Difference (Nu.)	
1	2010-11	2,756,000.00	8,268,000.00	5,512,000.00	OV.10.1 dated 05/10/2010 amounting to Nu.2,756,000.00 was accounted three times in Journal Entries. AccNoID – 663
2	2010-11	2,756,000.00	8,268,000.00	5,512,000.00	OV.1.1 dated 11/01/2011 amounting to Nu.2,756,000.00 was accounted three times in Journal Entries. AccNoID – 663
3	2010-11	3,674,000.00	11,022,000.00	7,348,000.00	OV.5.1 dated 31/05/2011 amounting to Nu.3,674,000.00 was accounted three times in Journal Entries. AccNoID – 663
4	2013-14	0.00	500,000.00	500,000.00	OV.3.2 dated 07/03/2014 amounting to Nu.500,000.00. AccNoID – 650
5	2013-14	2,928,500.00	5,857,000.00	2,928,500.00	Releases of Nu.2,928,500.00 accounted twice in Journal Entries: one under OV.6.69 dated 23/06/2014 and another under OV.6.71 dated 23/06/2014. AccNoID - 612
6	2014-15	125,000.00	250,000.00	125,000.00	Releases of Nu.125,000.00 accounted twice in Journal Entries: one under OV.12.6 dated 16/12/2014 and another under OV.12.7 dated 16/12/2014. AccNoID - 613

7	2014-15	150,000.00	300,000.00	150,000.00	Releases of Nu.150,000.00 accounted twice in Journal Entries: one under OV.12.3 dated 16/12/2014 and another under OV.12.5 dated 16/12/2014. AccNoID - 638
8	2014-15	267,000.00	392,000.00	125,000.00	OV.3.3 of 10/03/2014 included excess amount of Nu.125,000.00. AccNoID - 837
<b>Totals</b>		<b>12,656,500.00</b>	<b>34,857,000.00</b>	<b>22,200,500.00</b>	

Table 3.10: Comparison of Budgetary Releases Details with Daily Voucher (Journal Entries) and their differences

**DPA explained that the excess releases are not due to lack of control/validation but happened due to generation of double voucher and the actual release is credited only once in the bank. They also expressed that at times heavy traffic/fluctuation of internet causes the system to time out resulting in automatic generation of double voucher. The Department explained that although the issue of double voucher inflates the total release reflected in the RP statement, excess payment is not allowed by system because the payment is checked against the actual release made by DPA.**

Since automatic generation of double voucher in the system is inflating the RP statement as well as consolidated Financial Statement at large, the Department should review the above mentioned issues and also ensure that PEMS does not generate duplicate vouchers. The Department should also strengthen monitoring mechanism to identify and rectify such issues regularly.

2) Releases reflected in RP Statements but not recorded in Budgetary Releases details – Nu.5.721 million

Further, following five releases (shown in Table 3.11) were not recorded in the Budgetary Releases details whereas they are found reflected in the RP Statements. Their net effect on the RP Statements amounted to Nu. 5.720 million.

S/n	Fiscal Year	Release ID	Debit (Release Withdrawal)-Nu.	Credit (Release) -Nu.	Net (Credit - Debit)-Nu.
1	2010-2011	19782	900,000.00	0.00	(900,000.00)
2	2013-2014	41752	0.00	3,108,000.00	3,108,000.00
3	2014-2015	48129	0.00	2,000,000.00	2,000,000.00
4	2014-2015	48148	0.00	1,043,000.00	1,043,000.00
5	2014-2015	56745	0.00	469,891.87	469,891.87
<b>Totals</b>			<b>900,000.00</b>	<b>6,620,891.87</b>	<b>5,720,891.87</b>

Table 3.11: Budgetary releases not reflected in DPA but in RP Statements.

- 3) Releases not reflected in RP Statements but recorded in Budgetary Releases details – Nu.197.383 million

Budgetary Releases details included 197 releases amounting to Nu.197.383 million (*Current Releases of Nu.41.311 million and Capital Releases, Nu.156.072 million*) whereas these releases were not reflected anywhere in the Financial Statements. Details of such releases are shown in **Annexure E**.

***DPA, in their responses, stated that this issue has been identified and resolved since the end of FY 2015-2016. The Department also explained that such issues are occurring because of budgetary agencies making release request at the last day of the month and closing their monthly accounts before the release gets approved and non-reflection of this release in the RP statement because the release voucher generated by system remains as an unapproved voucher in that already closed month after getting approved by DPA.***

DPA should review and ascertain the reasons for non-reflection of approved releases by the budgetary agencies in their RP statements. PEMS should also incorporate features to ensure that all releases are accounted for by budgetary agencies.

#### iv. Duplicate releases recorded in PEMS at budgetary agency level

As per the consolidated RP Statements for five fiscal years 2010-11 to 2014-15, total releases amounted to Nu.230,036.04 million as shown in the figure 3.2.

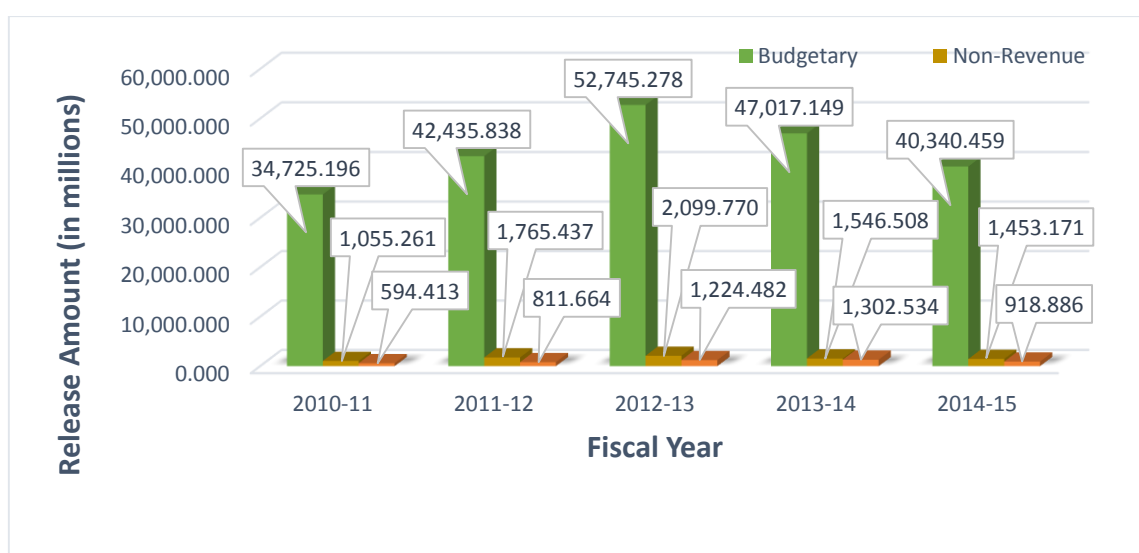


Figure 3.1: Showing releases for five fiscal years

PEMS should have validation controls to ensure that double booking of releases (duplicate releases) is not accepted by the system. However, the review of releases

revealed records of duplicate releases being recorded in PEMS amounting to Nu.27.314 million as shown in *Table 3.12*.

The actual releases to be reported in consolidated RP Statements was Nu.18.128 million only, whereas amount reported was Nu.45.441 million. Consequently, it has impacted the consolidated RP Statements by overstating the total releases by Nu.27.314 million during the period. Details of double releases RP Statements are shown in **Annexure F**.

S/n	Release Types	Amount reported in Receipts and Payments Statements	Actual Amount to be reported in the R&P Statements	Excess Amount reported in R&P Statements due to double booking
		A (Nu.)	B (Nu.)	A-B (Nu.)
<b>A</b>	Non-Revenue Releases	11,289,705.38	5,644,852.69	5,644,852.69
<b>B</b>	Refundable Releases	186,552.00	93,276.00	93,276.00
<b>C</b>	Budgetary Releases	33,965,000.00	12,389,500.00	21,575,500.00
<b>Totals</b>		<b>45,441,257.38</b>	<b>18,127,628.69</b>	<b>27,313,628.69</b>

*Table 3.12: Showing duplicate releases recorded in PEMS*

***DPA explained that the excess releases are not due to lack of control/validation but happened due to generation of double voucher and the actual release is credited only once in the bank. They also expressed that at times heavy traffic/fluctuation of internet causes the system to time out resulting in automatic generation of double voucher. The Department explained that although the issue of double voucher inflates the total release reflected in the RP statement, excess payment is not allowed by system because the payment is checked against the actual release made by DPA.***

Since generation of double voucher in the system is impacting the Financial Statements, the Department should ensure that PEMS does not generate duplicate vouchers and also strengthen monitoring mechanism to identify and rectify such issues regularly.

**v. Refund of Earnest Money/Security Deposits (EMD/SD) without obtaining Refundable Release (Nu.186.844 million)**

Finance & Accounting Manual (FAM) 2001<sup>10</sup> requires that refund of EMD/SD to suppliers/contractors should be made only after obtaining refundable releases from DPA.

<sup>10</sup>Clause 8.6.2.5 and Clause 1.3.7.4

Total refunds for the five fiscal years aggregated to Nu.5,212.45 million, which were made to various contractors/suppliers. For the refunds, refundable releases of Nu.4,851.98 million was obtained from DPA and Nu.173.624 million was refunded from amount not deposited in Refundable Deposits Account (RDA). Thus, refunds of Nu.186.844 million were made without obtaining refundable releases which is contradictory to FAM 2001. Since no refundable release was obtained, it could be transpired that it was not sourced out of Refundable Deposit Accounts rather out of Government Budget Fund Account. This had overstated the budgetary expenditure by that amount and understated lapsed fund to that extent.

This was due to lack of control to ensure that refunds of EMD/SD are made only after obtaining refundable releases. A summary of the EMD/SD refunded without obtaining refundable release is shown *Table 3.13*.

S/n	Broad Heads	Particulars	2010-11 (Nu. in million)	2011-12 (Nu. in million)	2012-13 (Nu. in million)	2013-14 (Nu. in million)	2014-15 (Nu. in million)	Totals (Nu. in million)	Remarks	
1	2.c - Progressive Receipts	Refundable Releases	594.413	811.664	1,224.482	1,302.534	918.886	4,851.979	A	
2	9.f - Progressive Payments	EMD/SD refunded & Closed works	708.827	924.058	1,311.079	1,310.661	957.822	5,212.447	B	
3	<i>EMD/SD refunded without obtaining refundable release</i>		<b>114.414</b>	<b>112.394</b>	<b>86.597</b>	<b>8.127</b>	<b>38.936</b>	<b>360.468</b>	<b>x</b>	<b>B-A</b>
4	<i>SD/EMD recovered not deposited in RDA</i>		<b>88.966</b>	<b>84.658</b>	<b>0.000</b>	<b>0.000</b>	<b>0.000</b>	<b>173.624</b>	<b>y</b>	
5	<b>Net refund of EMD/SD without refundable release</b>		<b>25.448</b>	<b>27.736</b>	<b>86.597</b>	<b>8.127</b>	<b>38.936</b>	<b>186.844</b>	<b>x-y</b>	

*Table 3.13: Showing Refundable Deposits Workings*

**vi. Non-deposit of EMD/SD into Refundable Deposits Account (Nu.173.624 million)**

FAM 2001, Clause 1.3.7.3 stipulates that *‘all money received by the budget agencies as refundable security deposits, earnest money or any other type of refundable receipts, which are not revenue, grants or borrowings, shall be deposited into this (RDA) account’*.

Upon review, it was observed that out of Nu.3,171.994 million received as EMD and SD for fiscal years 2010-11 and 2011-12, out of which only Nu.2,998.570 million was deposited into RDA. The balance amount Nu.173.624 million deducted from various contractors/suppliers was not deposited into RDA. Non-deposit of EMD/SD into RDA is not only in violation to the norm cited above but also has resulted in understatement of RDA by Nu.173.624 million.

It could be construed that the budgetary releases reflected under broad head 2.a - *Releases: Budgetary* of the RP Statements do not accurately show the total releases made to various agencies. Furthermore, the Budgetary Releases details maintained do not completely show the total releases made by DPA to various agencies.

***Regarding audit finding 3.2.1.4 v and vi, the DPA explained that wrong transactions are passed by some of the budgetary agencies while deducting the security money from bill payments and on receipt of earnest money. The Department mentioned that some budgetary agencies have credited 8b (Refundable Deposits) for deduction of security money instead of crediting 9f (other deposits) and similarly, on making refundable deposits, some budgetary agencies have debited 9f instead of 8b thereby inflating the payments of the refund of earnest money/security deposits.***

***DPA also expressed that they are currently developing necessary checks and controls in the system to restrict agencies from making wrong transactions, which will be implemented after thorough testing.***

The Department should ensure that all transactions related to refundable deposits are tagged to deposits made by the agencies along with corresponding releases made by DPA in order to prevent occurrence of such cases in the future.

### **3.2.2. IT Controls**

#### **3.2.2.1 Access Control Management**

Access control protects the confidentiality, integrity, and availability of assets (data files, application programs) from unauthorized modification, disclosure, loss, or impairment<sup>11</sup>. Having robust access controls built in the information system would ensure users are given access based on their roles and responsibilities. The RAA tested the adequacy of access control within PEMS and observed the following lapses.

##### **A. Lack of proper user account management**

User account must be unique i.e. each account must be uniquely associated with a single individual. Further, no individual can have more than one user ID or user account. Nevertheless, the RAA observed inadequacy in user account management, which resulted in the following deficiencies:

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<sup>11</sup>FISCAM- Federal Information System Controls Audit Manual-Vol I; ITIL 2011



- i. There were 119 records of **users assigned with more than one userID** thereby defeating the principle of having one identifier (user ID) per user.
- ii. 4 records of **duplicate userIDs** were also noted. Having duplicate userID contradicts the principle of having unique user identification that is used for easy identification of users.
- iii. Generic or unidentifiable IDs such as 'aobumthang', 'orsasi1', etc. should not be permitted as a means of granting access to PEMS because it is difficult to identify individuals and fix accountability if fraudulent activities are performed under these user accounts. Conversely, the analysis revealed 164 records of **generic user accounts** in PEMS.
- iv. Likewise, there were 177 records showing improper persons/users' names (generic names such as 'CMU, Bumthang', 'ECRADB', 'h', etc.) in PEMS database, which means that the system has accepted any name instead of person's real name and for that matter it even accepted a single letter as a name of the user.
- v. When comparing the number of accounts personnel given by National Account Services with the list of active users in PEMS, the RAA found that PEMS has 340 more users. The difference could be a result of existence of duplicate user accounts and users with more userIDs (as mentioned earlier).
- vi. There is no practice of limiting the number of unsuccessful logon attempts with invalid passwords or user names. As a result, PEMS allows unlimited number of unsuccessful logon attempts, which could lead to gaining unauthorized access to the system.
- vii. Furthermore, the RAA also observed that 75 users were granted the administrator rights at agency level to manage user accounts i.e. create, delete, and assign users' privileges. Having more administrators can pose risk of performing malicious activities in the system without being noticed.

It was observed that most of the above mentioned lapses mainly occurred due to the decentralization of user control management to individual agencies resulting in improper access control management. Not having proper user account management would result in granting access to unauthorized users, which in turn might impair the confidentiality and integrity of data maintained in PEMS. Furthermore, it would also create rooms for non-detection of malicious activities performed in the system and at

the same time increasing difficulties in fixing accountabilities for those detected activities.

***DPA explained that the structure of the user management in PEMS is such that one user can be assigned only one role and access rights are based on the roles and not the individual users. Therefore, a user will have double user ID if the user plays the role of the agency administrator as well as the role of an agency user who handles the transactions. Additionally, the Department mentioned that user management is de-centralized and the individual agency administrators are responsible for creating and de-activating users within their agencies. Nonetheless, during the exit meeting, the Department agreed to the findings and assured to strengthen user access management in PEMS.***

As assured, the Department should ensure that proper access management is maintained for all users in order to minimize the risk of compromising integrity, confidentiality and availability of PEMS data. Further, the Department should also study the implications of decentralization of user access management and monitoring mechanism that can be put in place to ensure that user access is properly managed at all levels.

#### **B. Weak password management**

Password is one of the authentications used for restricting unauthorized access to information systems or files. Thus, in order to minimize the risks of compromised password based systems, it is imperative to have an effective password management defining the “process of defining, implementing, and maintaining password policies.”<sup>12</sup> Password policy should stipulate all necessary requirements of a password i.e. password to be unique, alphanumeric, minimum length, changed periodically, and not to be blank.

Since PEMS is also a password-authenticated system, the Department should ensure that there is robust password management in place. However, on the examination of PEMS database in regard to password management, the RAA observed the following:

- i. There were 307 instances showing trivial passwords including person’s name, places’ name, and dictionary words. These passwords could be easily guessed and cracked by attackers to gain unauthorized access to the system.

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<sup>12</sup> Guide to Enterprise Password Management (Draft), NIST Special publication 800-118

- ii. The system does not enforce the requirement of having a minimum length of password resulting in accepting even a single letter or character as password.
- iii. The system does not enforce password aging. In other words, there is no expiry dates for passwords.
- iv. It is important to store passwords in encrypted form so as to protect unauthorized users from gaining access to password file. However, the ***passwords were not encrypted*** but stored in the ***plain text*** in the database, which is purely in readable form.
- v. Further, the 'HINTQUESTION' and "HINTANSWERS", which are used as one of the security features, were also not encrypted. In other words, these are stored in plain readable text that can be easily read by anyone having access to the database.

These lapses have occurred due to lack of password policy, a mechanism, enforcing appropriate passwords for PEMS users increasing the risk of compromising secrecy of passwords and unauthorized access to PEMS. Further, the Department did not have encryption method to encrypt password files thereby opening vulnerability of exposing passwords to potential inside attackers, who have access to the database.

***DPA explained that currently PEMS user management is decentralized and the agency administrator is accountable for managing their own users. Nevertheless, they assured that all issues related to user management will be reviewed and rectified in the next phase of PEMS enhancement. The Department agreed to the issues related to password management and assured to implement the recommendations provided by the RAA.***

As assured, the Department should strengthen password management in PEMS so as to reduce the risk of compromising secrecy of passwords and to protect unauthorized access to the system.

### **3.2.2.2 Non-segregation of duties**

Segregation of duties is one of the important elements of internal control that must be instituted in financial process in order to avoid one person doing all key activities of financial transactions. Since PEMS is also a financial system, segregation of duties must be put in place so that the person preparing disbursement vouchers should not be

allowed to verify and approve the same. In this context, the RAA reviewed segregation of duties amongst PEMS users and observed the following:

- i. DPA indicated to the RAA that the concept of maker and checker for the voucher process (three different levels-preparation, verification, and approval) has been implemented in PEMS from the year 2013. While the RAA noted the implementation, the system does not enforce this control and as a result the system allowed users to perform all three roles. For instance, the person preparing vouchers in PEMS can also verify and approve the vouchers.
- ii. Likewise, in case of budgetary releases, there were 7861 instances where releases were requested and approved by the same person.
- iii. Bank reconciliation is one of the mitigating controls in place to minimize the risk of malpractices and collusion. Thus, the preparation of accounts and bank reconciliation should be segregated. Nevertheless, the team observed these functions being performed by the same person, which has resulted in generating erroneous BRS.

The aforementioned inadequacies in segregation of duties happened primarily due to shortage of manpower in agencies particularly in Dzongkhags and Geogs, which was also expressed by the Department during the audit. In addition, inappropriate granting of access privileges to PEMS users also added to the weaknesses, which means some users were granted rights more than what they are required to perform their roles. This could increase the risk of fraud and manipulation.

***DPA responded that the control has already been enforced based on the user management and the budgetary agency's administrator is responsible for giving, verifying and approving user rights while creating the user IDs. During the exit meeting, the Department shared that the concept of maker-checker, embedded in PEMS, is currently being practiced in the Department. Additionally, the Department also explained that in some of the budgetary agencies the same person has to prepare, verify and approve the transactions due to small structure of the organization (regional and satellite offices).***

Since maker-checker is a good concept to initiate segregation of duties, the Department should make sure that the budgetary agencies implement this control wherever necessary. DPA should identify agencies where segregation of duties should be made mandatory depending on the size of agencies and volume of transactions.

### 3.2.2.3 Inadequate input controls

Input controls ensure that data entered by users are valid, complete, and reasonable. Input controls are implemented in the form of validation checks to identify and reject erroneous, incomplete, and missing data. In a similar manner, PEMS should also institute validation checks to ensure data integrity and accuracy. For example, if a user enters text in a numeric field, the system should not allow the text to be saved and display a message to the user to enter numbers. Likewise, the same numeric field should have reasonableness and limit checks on financial values.

During the review, the RAA noted weak input controls in PEMS, which resulted in led to the following deficiencies:

i. **Citizenship Identity (CID) not as per the standard format due to non-existence of size checks**

Since CID has a standard length of 11 digits, the team assessed size checks on CID numbers and found that out of 72,231 records, 9,384 records of CIDs were less than 11 and 1293 records of CIDs with more than 11 digits. This was done excluding non-Bhutanese employees in the payroll. Even in the current fiscal year, July 2015 till March 2016, there were 1435 Bhutanese employees' CIDs that were not correctly entered as per the standard format.

ii. **Acceptance of invalid CIDs**

A format check was also performed on CIDs and found that there were 1561 records of CIDs containing characters (letters and dots) including several records with the word 'nil' entered instead of CIDs.

iii. **Employee Identity (EID) not as per RCSC format**

According to RCSC EID format, the length of EID should be 7, 9 or 11 based on year of joining. Size check on EIDs revealed that 7102 out of 53413 regular employees did not meet the format. Similarly, there were 7225 records out of 18584 contract employees and 16 records of 29 D type employees. The check was conducted excluding REC and ECB because these two organisations have their own EIDs different from RCSC allotted EIDs. Further, it was observed that EIDs contained characters such as letter and dots and blank spaces. Excluding REC and ECB, there were 51 regular employees and 359 contract employees with such EIDs.

Because of invalid EIDs, the RAA could not find any basis to ascertain existence of ghost employees in payroll system.

**iv. Existence of invalid PF account numbers**

There were 330 records of PF account numbers with characters (letters) of regular and active employees except for RBP personnel whose PF account number contains the letter 'A'. Among 330 records, most PF account numbers contain the words 'new', 'newly appointed', etc., which also indicate that the PF account number had not been updated. A further extraction excluding the new employees who joined in 2016 (records added and edited in 2016) revealed 52 records of PF account numbers with the word new in capital and small letters. These records also include those employees added since 2012. Although the RAA acknowledges the fact that initially there will not be any PF account numbers for new employees when disbursing salary for the first time but after the PF account number has been allotted by NPPF, it should have been updated. This shows that there is no control in PEMS to validate PF account number.

**v. Existence of PF percentage where PF account is zero**

Employee details such as Provident fund percentage and provident fund account should be interdependent. For example, if an employee does not have PF account then even the PF percentage should be 0. On the contrary, there were 8083 records where the PF account is 0 or left blank but the PF percentage is not 0. Likewise, there were 174 records wherein the PF percent is 0 but the PF account number is not 0 or empty.

**vi. Invalid GIS numbers**

Format checks on GIS number for regular and active employees revealed 4738 records of employees whose GIS number was either blank or 0 or a series of zeros. There were 512 records with GIS number with characters (letters) and words such as 'nil', 'new', 'NA', etc.

**vii. Duplicate CIDs, PF account numbers, EIDs, Work Permits, and GIS numbers**

The RAA also performed duplicate checks on Work permits, CIDs, EIDs, PF and GIS account numbers as these are unique identifiers of individual employees and as such should be unique. As shown in Figure 3.1., there are 1152 records of duplicate EIDs of active regular employees, 1818 instances of duplicate PF

account numbers, 1127 instances of duplicate EIDs of active contract employees, 1584 duplicate GIS numbers, and 1519 duplicate CIDs. Out of 1152 records of duplicate EIDs of active regular employees, 509 instances were with duplicate employee names and CIDs. Likewise, out of 1127 duplicate EIDs of active contract employees, 112 records were with duplicate names and CIDs.

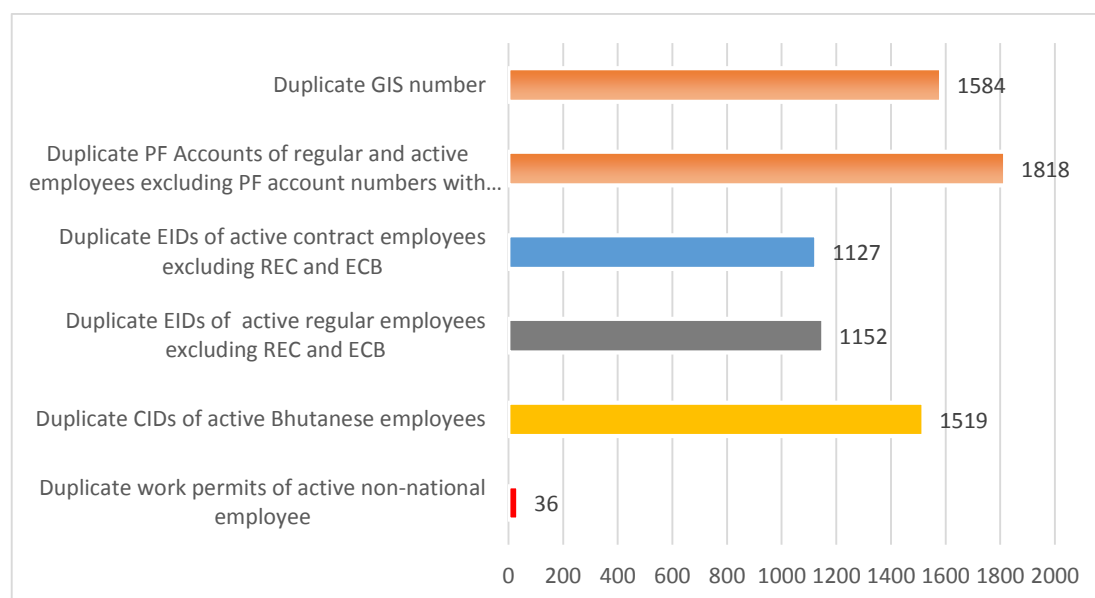


Figure 3.2: Showing duplicate records of CIDs, EIDs, PF accounts, GIS numbers, and work permit nos.

Existence of duplicate records of these identifiers in PEMS indicates that the system contains garbage data, which cannot be used as a reliable source of input to any other information systems. It was understood that DPA was aware of these weaknesses as the Department had issued a notification vide letter no DPA/RMD/Notification/2014-2015/1417 dated November 7, 2014 to update the EID, CID and work permit by all budgetary agencies by the end of November 2014. However, the weaknesses above show that the notification was neither adhered to nor followed up.

#### viii. Acceptance of invalid dates

The check on validity of dates with regard to bank cheques revealed records of invalid dates. Since bank cheques are issued first and then cashed later, issue dates should be earlier than encashment dates. However, lack of validation checks on dates in PEMS resulted in having 31,481 instances where encashment dates were earlier than cheque issue dates.

Several records of invalid dates were also noted wherein receipt dates for cheque books were earlier than the implementation of PEMS. In one instance, the receipt year was recorded as '1931'.

**ix. Negative budget amount**

The budget amount, by any means, should not be zero or negative values. Yet, the analysis of budget data integrated in PEMS revealed 21 records where budget amounts were negative values, which are given in **Annexure G**.

Poor input validation has led to inaccurate and unreliable data being entered in PEMS, which in turn results in incorrect generation of reports and financial statements ultimately leading to wrong and incorrect decisions. Despite pointing out these issues by RAA in past AFS reports and DPA being aware of these weaknesses, the Department has not reviewed, corrected and put in strong input validation controls to prevent such issues in the future.

*DPA responded that PEMS has no interface linkage with the RCSC personal information system and so, employee data is manually entered by individual budgetary agencies. The Department also explained not having interface with RICBL and NPPF systems for validating PF and GIS account numbers. Further, the Department expressed that necessary checks and controls will be implemented in PEMS to restrict letters and characters in PF account numbers. DPA, in their responses, also clarified that controls have already been implemented to restrict duplicate employee IDs, CIDs and TPNs in PEMS but the data entered before the implementation of the controls require manual cleaning.*

*While agreeing to the findings, the Department, during the exit meeting, explained that the Department is putting in continuous effort to clean the data centrally as well as by informing and notifying the agencies to update correct information.*

Apart from data cleaning, the Department should also identify and embed appropriate additional input controls in PEMS to prevent the system from accepting duplicate, dummy, invalid and inaccurate data.

**3.2.2.4 Inadequate processing control**

Processing controls ensure that data are processed and calculations, if any, are performed as per rules and standards without any omission or double-counting. For



instance, applicable rules and regulations should be applied when processing and calculating salaries and that too, only once a month for each employee.

Thus, it is important to assess the adequacy of processing controls in financial information system such as PEMS. During the assessment, the following inadequacies were noted.

**i. Health contribution (HC)**

As per financial norms, health contribution is calculated as 1% of gross pay which should be deducted for all employees except armed forces. In PEMS, 1% is assigned against each employee who is a civilian for the purpose of calculating health contribution. For armed forces such as RBP personnel, 0% is recorded against them so that the health contribution would always amount to zero.

The HC of all employees – except those with RBP and on extraordinary leave – under payroll module was recalculated and compared against the actual health contribution processed and calculated by PEMS.

From the comparison, there were 46 records (detailed in **Annexure H**) wherein the actual HC was different. In fact, the actual HC was not deducted at all. Out of these, 34 records were assigned 0% even though these employees were civilians. Although 12 from 46 records were assigned 1%, the actual HC calculated was zero.

Furthermore, the HC should not be deducted for RBP armed force personnel and so, the RAA determined the same. For this purpose, civilians working in RBP were excluded. There were 246 records (details given in **Annexure I**) wherein the HC was deducted; out of which 220 records were assigned 1% when they should have been assigned 0% while 26 records were assigned 0% but the HC was deducted.

These show that processing control for calculating and deducting HC is inconsistent and weak.

***DPA responded that this has been rectified and assured that the Department will further monitor and validate such problems.***

The RAA appreciates prompt actions of the Department in rectifying the above problems and the compliance of assurance should be provided in the Action Taken Report.

## ii. Provident Fund (PF) contribution

The calculation and deduction of provident fund for regular employees is 11% of basic pay while it is 12% for RBP personnel. Similar to HC, the applied percentage is recorded against each employee. For the purpose of assessing the processing controls, the PF contributions for regular employees were recalculated based on these rules.

Upon assessment, the following were observed for the period from 2010 till March 2016.

- a. There were 23,455 records where the actual PF deducted was more than that to be deducted applying the percentage (11% or 12%) for regular employees amounting to Nu.11.669 million.
- b. There were 10,502 records where actual PF deducted was less than that to be deducted applying the percentage for regular employees amounting to Nu.10.105 million.
- c. There were 31 records of 0% assigned against regular employees but the PF amount was deducted.
- d. There were 226 records wherein PF amounting to Nu. 381,783.35 were deducted from contract employees. Out of these many records, 205 records were assigned 0% for which PF was deducted. Furthermore, there were also 63,885 records wherein the percentage for PF deduction was wrongly assigned as 11 or 12% for contract employees.

Such inaccuracies affect both employers and employees, and also have an impact on the government's financial statements.

***DPA, in their responses, explained that the data obtained from the employee master is the latest update for individual employees and so, it is not possible to compare the total PF deducted during salary preparation from FY 2010-2011 till current FY with that amount to be deducted by applying the percentage (11% or 12%). They also justified that the actual PF deduction will differ from that to be deducted applying the percentage if there is a pay arrear.***

As per the pay revision notification<sup>13</sup>, the rate of PF increased from 8% to 11% for member contribution, which was applied from 1<sup>st</sup> July 2009. So, the PF percentage should remain same even if the other information is updated in the employee master.

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<sup>13</sup>MoF/R-Allowances/2009/3709 dated 13<sup>th</sup> February 2009

Furthermore, pay arrears were excluded while recalculating the PF contributions and only monthly pay details were used. Thus, the Department should review and ensure that deduction of PF is applied consistently and correctly.

### **iii. TDS deduction**

During the review of TDS deductions for employees, the RAA observed the following:

#### **a. TDS deducted for tax exempted employees**

If an employee is exempted from paying personal income tax, it is indicated so in PEMS. This means that TDS for such employees should not be deducted. However, the RAA found 670 records in PEMS, given in **Annexure J**, where the tax was deducted for tax exempted employees amounting to Nu. 773,946.00.

The RAA could not ascertain whether these employees were exempted from paying taxes in reality.

#### **b. Inconsistent application of TDS for employees**

TDS on salaries should be deducted based on slabs defined under TDS guidelines developed by the Department of Revenue and Customs, Ministry of Finance in order to bring uniformity on TDS deductions. The DPA had also incorporated these slabs in PEMS for automatic deduction by the system in the payroll. However, the RAA noted application of different TDS slabs within the same range of salaries by PEMS.

For instance, the RAA extracted salaries ranged between Nu. 20,001.00 to Nu. 20,100.00 from PEMS database to see whether TDS slab of Nu. 1,177.00 was applied to the range (as per TDS guidelines) and found that different TDS slabs of Nu. 877.00, Nu. 907.00, Nu. 837.00, Nu. 977.00, Nu. 1,147.00 and Nu. 1,137.00 were used (detailed in **Annexure K**).

***DPA responded that while TDS calculation in PEMS is based on the formula (Grosspay-GIS-PF), RAA's calculation is based on the Gross Pay which is exclusive of PF and GIS.***

The RAA recalculated the amount of monthly TDS based on DPA's clarification but still found inconsistency in application of TDS slabs, which were shown in the updated Annexure. Therefore, it is important for the Department to review and accordingly implement controls in the system to ensure consistent application of TDS slabs.

#### iv. Leave encashment

As per Bhutan Civil Service Rules 2012 clause 10.3.1, a civil servant is entitled for leave encashment when he has accrued earned leave balance of 30 days. Further, clause 10.3.1.3 mentions only one earned leave encashment should be processed for each employee in one fiscal year. The control for leave encashment should be such that only one leave encashment should be processed for each employee in PEMS.

Upon examination, it was found that there were 33 employees where leave encashment was finalised and processed twice in fiscal year 2012-2013 and one employee in 2014-15.

***DPA explained that Leave encashment process has three steps: i) Leave Encashment generation ii) Leave Encashment posting and iii) Voucher approval. They clarified that while the generation was done twice for the employees, posting was not done. Further, the Department explained that controls and checks have been developed in PEMS since mid of 2014-2015 to ensure only one earned leave encashment is processed for each employee under a department.***

The Department should ensure that double generation of leave encashment is restricted in PEMS irrespective of whether leave encashment is generated or posted.

#### v. Net pay

Net pay is calculated as total deductions subtracted from gross pay. The RAA calculated the net pay using PEMS database in IDEA software and then compared it with the net pay processed by PEMS from July 2010 till March 2016 as given in Table 3.14.

Total net pay calculated by PEMS (Nu.)	Total net pay calculated by audit in IDEA software (Nu.)	Difference (Nu.)
21,863,501,110.67	21,863,343,738.00	157,372.67

Table 3.14: Showing differences between net pay calculated by PEMS and Audit

From the Table 3.14, it can be seen that there is a difference of Nu. 157,372.67 between net pay calculations by the system and audit.

Further, the RAA also noted the following:

- a. There were 38 records where the net pay was negative for 35 employees amounting to Nu. (296,035.00). Out of these 35 employees, 12 employees were still active as of March 2016.

- b. There were 9,935 records where the net pay was zero out of which 6,211 records were for active employees who had not resigned nor on EOL.

***DPA explained having the following steps in salary preparation in PEMS:***

***i) Generate-any number of times before finalization, ii) Finalize, iii) Pay bill posting, and iv) Pay voucher approval. They clarified that the annexure for negative pay provided by RAA has included even those departments and bank branches for which pay was not finalized.***

***With regard to negative net pay, the Department expressed that the problem was identified and rectified in September of FY 2014-2015 by putting control to restrict the system from finalizing pay if there is negative pay.***

The Department should review and rectify the discrepancies pointed out by the RAA and institute effective monitoring mechanism to identify and prevent such issues in PEMS.

**vi. Group Insurance Scheme (GIS)**

As per the revision of allowances and benefits issued by MoF vide letter number MoF/DNB/Rule-2/2014-15/030 dated 18<sup>th</sup> July 2014, GIS was revised with the amounts ranging from 200, 300, 400 and 500 for different position levels.

Range check on GIS amount for regular and active employees showed that there were 738 records where the GIS amount was different from 200, 300, 400 and 500 from July 2014 onwards with amounts ranging from 0 to 1200.

This has an effect on those employees whose GIS was not deducted during the time of retirement.

**vii. Difference in figures between salaries prepared and generated for posting**

In PEMS, once the salaries are prepared, the same is generated for posting. Thus, the sum of gross pay prepared should be equal to the sum of amount generated for posting.

The team compared these two figures for each financial year, which is given in *Table 3.15*:

Fiscal Years	Sum of pay generated for posting (Nu.)	Sum of pay prepared (Nu.)	Difference (Nu.)
2010-2011	4,121,691,188.60	4,456,079,393.29	334,388,204.69
2011-2012	4,879,572,819.69	5,010,050,811.19	130,477,991.50
2012-2013	5,574,523,305.15	5,758,034,610.15	183,511,305.00

2013-2014	6,055,098,342.75	6,075,622,039.25	20,523,696.50
2014-2015	7,861,068,193.50	7,890,683,299.50	29,615,106.00
2015-March 2016	6,141,953,057.31	6,247,770,949.31	105,817,892.00
<b>Total</b>	<b>34,633,906,907.00</b>	<b>35,438,241,102.69</b>	<b>804,334,195.69</b>

Table 3.15: Showing differences between sum of pay generated and sum of pay prepared

From Table 3.15, it can be seen that there is a difference of Nu.804.334 million between the sum of pay generated for posting and sum of pay prepared. As apparent, the sum of pay prepared is more than sum of pay generated for all fiscal years (this excludes the duplicates of salaries). These variations occurred due to lack of control totals in the system and so, it is difficult to get a clear picture of how much has been spent on salaries.

***DPA, in their responses, explained that in Table 3.1.5, the RAA's calculation has included the salary generated but not posted as well. They mentioned that the Department has recalculated in a similar manner excluding the ones that were never posted and found some differences coming from few specific departments. The Department also expressed that the cause of the issue was due to refreshing problem in the system, for which they need to review and find a solution.***

Since the Department has already identified the cause of the problem, it is important to find a permanent solution to prevent such problem in PEMS. The Department should provide list of differences identified for RAA's verification and review.

#### viii. Double salary processed

Salary for each employee should be processed only once a month and the RAA verified whether there was any case of employee salary being generated more than once in a month. During the examination, it was found that such lapses exist and the summary is shown in Table 3.16.

Fiscal Year	No. of departments	No. of employees	Sum of gross pay (Nu.)
2010-2011	79	357	10,451,272.12
2011-2012	13	41	1,384,414.00
2012-2013	15	111	3,330,311.00
2013-2014	8	256	8,455,768.00
2014-2015	13	112	5,068,813.00
2015-March 2016	12	23	886,303.00

Table 3.16: Showing summary of double salary processed

It was assured by DPA officials that although the salaries are generated more than once, the same has not been remitted. However, the RAA could not determine for certain as salaries are remitted as a whole and not individually. Even if the remittance is correct, PEMS should not allow the salaries to be generated more than once.

***DPA explained that during salary preparation, agencies are allowed to generate any number of salaries for a specific month particularly for editing and updating employee master. The Department mentioned that once the salary is finalised it cannot be generated again but the agencies can only proceed to pay bill posting.***

***However, during the exit meeting, the Department agreed that there are some issues in payroll and assured to implement the measures recommended by the RAA in regards to processing controls.***

The Department should provide the measures proposed to be initiated to implement recommendations in the Action Taken Report.

#### **3.2.2.5 Weak business continuity management**

Business continuity management is a process ensuring continuity of business operation in the event of unplanned interruption to IT services with minimal impact on the business. Disruption to the critical data due to unexpected incident might not only cause financial loss but also could affect the credibility of the organization. Hence, it is crucial for organizations to find ways and means to prepare, counteract, and resume operation during or after disasters.

As PEMS is a critical financial system for budgetary agencies, it is vital for DPA to prepare and establish Disaster Recovery (DR) site to ensure availability of PEMS at all times. However, RAA observed that DPA has not established a DR site for PEMS that could be used in case of interruption to the existing primary site. Although the Department had indicated taking backups of the database at regular intervals, not having a proper DR site equipped with failover facilities will affect DPA's ability to restore PEMS within a reasonable downtime, which in turn may adversely affect all budgetary agencies' operations if PEMS goes down.

***DPA responded that as per letter DITT/31(27)/2014-2015/446 dated October 31st, 2014 from the Department of Information Technology & Telecom (DITT), Government agencies are not allowed to keep separate budget to set up***

*storage/server requirements since there is already a Government's e-Gov strategy for delivering whole of government services and to bring about greater efficiency and reduce cost. The Department explained that DPA is not able to take initiative to establish DC/DR site because of the above directives from DITT. The Department also mentioned that DITT is already in the process of shifting Government's critical system data to the data centre in Thimphu Tech Park.*

The RAA appreciates the initiatives of DITT to improve efficiency and reduce cost in delivering government services. However, recognizing the importance of critical system such as PEMS, the Department should establish a temporary site that would serve the purpose until the DITT comes up a proper DR site because the Department cannot overlook the risk of not having one if something goes wrong in the meantime. Moreover, in view of the criticality of operations of PEMS for budgetary agencies, it may be advisable to obtain reasonable assurance on the reliability and resilience of DR site.

### **3.2.2.6 Inadequate audit logs and trails**

Audit logs are used to record information about activities of the system and users which are mandatory controls. Being a financial information system, PEMS by nature should have adequate audit logs and trails to record application processes and user activities. These audit logs and trails are useful when unanticipated events like fraudulent activities or inadvertent changes occur and if there is a need to trace user activities. It is also an element of IT controls to enforce accountability, and to prevent and detect incidents.

During the process of audit, it was found that PEMS have minimal logging capabilities with user logs and deleted voucher log. The user logs record information on user activities such as who entered the data (user ID) with date and time stamps and also edited details in the database corresponding to each transaction. In PEMS system such user information (prepared by, verified by and approved by) are even printed on the DV vouchers. However, it is difficult to map the user ID with user details because PEMS allows the use of generic user names.

The deleted voucher log was recently maintained in PEMS to keep a record of deleted vouchers with details such as deleted voucher number, who deleted it along with time stamp.

Although these audit logs are maintained, the following inadequacies were observed.



- ❖ The design of the audit logs in PEMS is such that it accepts blank data. In other words, transactions can be saved without recording the details of the user with the date and time of entering the transaction. With these exceptions, one cannot trace the transaction back to the user. This means that if there are any fraudulent activities in these transactions, it cannot be established who had entered these transactions.
- ❖ Likewise, the same is true for deleted voucher log, user can delete vouchers without recording whom and when information. Due to this, there is no trail on who deleted the vouchers and the very purpose of maintaining such logs is defeated. As shown below, the user IDs of those who have deleted the vouchers are not recorded, instead all the user IDs are given as 0.

	ID	ACCNOID	VOUCHERID	VOUCHERNO	DELETEDBY	DELETEDON_DATE	DELETEDON_TIME
1	2	562	2269240		0	01/01/2016	15:36:00
2	3	209	2269121		0	01/01/2016	15:36:00
3	4	605	2249205	RV.12.2	0	01/01/2016	15:36:00
4	5	875	2269241		0	01/01/2016	15:37:00
5	6	224	2269264		0	01/01/2016	15:47:00
6	7	209	2269277		0	01/01/2016	15:56:00
7	8	582	2266687		0	01/01/2016	15:57:00
8	9	838	2238702		0	01/01/2016	16:01:00
9	10	485	2267684		0	01/01/2016	16:02:00
10	11	836	2269303		0	01/01/2016	16:05:00
11	12	539	2269190		0	01/01/2016	16:10:00
12	13	142	2267961		0	01/01/2016	16:11:00
13	14	142	2267960		0	01/01/2016	16:11:00
14	15	575	2269166		0	01/01/2016	16:15:00
15	16	710	2269327		0	01/01/2016	16:23:00
16	17	162	2269290		0	01/01/2016	16:54:00
17	18	587	2269278		0	01/01/2016	17:15:00

- ❖ These logs were never reviewed till date to check that users are doing what they are supposed to do.
- ❖ Unsuccessful log-on attempts should be logged in order to detect those user accounts which might be vulnerable. Upon inspection, it was found that unsuccessful log-on attempts are not maintained.

Lack of adequate audit trials and logs in the system could potentially result in addition or modification of transactions by unknown user. Currently, there is a mitigating control through physical records and the signatures on disbursement vouchers and bank cheques. However, as and when PEMS system integrates it business processes

with **e-payment gateway** for financial transactions, DPA needs to be ever more vigilant in ensuring that strong audit logs and trails are maintained, reviewed and monitored.

***DPA explained that not all Audit logs in PEMS accepts blank data and depending on the nature of the transactions, audit log is kept. They also justified that audit logs for deleted vouchers need not be kept because the voucher can be deleted only at preparation level and not after verification and approval. In addition, they mentioned that an approved or verified voucher can be cancelled only through reversal process and there is audit log of who processed the reversal.***

Nevertheless, with the plan to integrate e-payment gateway in PEMS, the Department should make sure that the system has adequate audit logs and trails to capture activities of users so as to prevent unauthorized activities remaining undetected by the system.

### 3.2.2.7 Weak masterfile controls

The data in the masterfiles are used as references and input for transactions and so, are appropriately named standing data such as employee details, name of the departments, designations, DPA Account number, etc. For example, the employee masterfile contains standing data on employee details and while preparing employee salaries, this masterfile will be used. Thus, the data in these types of files should be entered clearly and correctly with strong input validation controls. Moreover, entry of standing data should be restricted to authorised and designated personnel in the Department since the information is used as reference in the transactions.

During the test of masterfile controls, the following were observed.

- There were few masterfiles with dummy data. For example, there is a de-active module named 'Aloke' and description 'Datta' in module masterfile. 'Aloke' seems like the name of a person rather than the module name. Likewise, there were other masterfiles with dummy data which were not cleaned at all since the implementation of PEMS which are shown below.

	ID	ACCNOID	TPNO	TPNAME	CIDWPNO	TS_DATE	TS_TIME	ADDEDDBY	EDITEDBY
1	2	0	123	SONAM	12323	28/01/2009	15:42:27	1	0
2	4	0	1456	dechen	121	29/01/2009	10:59:25	1	0
3	6	39	1222	holly	123	18/03/2010	11:55:59	82	0

	ID	TPNOID	ENTITYCODE	ENTITYNAME	TS_DATE	TS_TIME	ADDED BY	EDITED BY
1	1	2	1000-1	shop asdsad	28/01/2009	15:51:20	1	1
2	2	2	123-89	ASDSAD	28/01/2009	15:52:52	1	0
3	12	6	1222	Hollyhood	18/03/2010	14:48:34	76	0

- There were records of redundant data in some masterfiles. The employee masterfile is one such instance where there are more than one field to capture the same data which will only consume more storage space. Further, there were records of the same data being stored in more than one table.
- Some masterfiles are not used at all.
- The department masterfile contains vague and ambiguous department names such as 'Ministers office', 'religion', 'doctors', 'New Candian', etc. Further, the department codes need to be standardized so as to remove such ambiguities.
- System users were given access rights to insert standing data to masterfiles such as employee, party, etc. Users inadvertently enter wrong data and are usually not aware of the importance of masterfiles for processing transactions in the system.

Most of these weaknesses occurred because of weak input validation in masterfiles and also since users were given unrestricted privileges to enter and modify standing data. This had also happened due to lack of data clean up through data integrity checks and reviews.

Such weaknesses lead to data inconsistencies and anomalies which will be used in preparing accounts and these will affect the ultimate output of PEMS system, i.e. the financial statements.

***DPA responded that almost all master files are centralized and maintained by DPA except for the payroll (department, designation, party and employee). In addition, the Department clarified that the TDS dummy data images shown by RAA is not the correct TDS master tables. They mentioned that it is not possible to ascertain why the two dummy tables were created since PEMS was handled by different teams at different times. The Department explained that the 'department masterfile' in payroll is decentralized at budgetary agency level based on past user requirements***

***and the individual agencies are accountable for the departments they maintain to manage their payroll.***

Masterfiles are important files because the data residing in these files are used as references and input for processing transactions. Thus, it is imperative to implement strong controls in PEMS to prevent accepting dummy data in masterfiles. Further, the Department should identify dummy masterfiles and either remove the irrelevant ones or prevent use of such dummy masterfiles.

### **3.2.3. Project Management**

#### **3.2.3.1. Unavailability of Project documents related to development of PEMS system**

Project documentation is a key component of project management and should be maintained even after the system has been implemented. It can be used as historical reference providing detailed information about the completed project and also used as future reference for lesson learnt in order to ensure the success of future projects. Moreover, project documentation is evidence of a good project management and provides control for financial tracking, and project administration and monitoring.

In order to ascertain whether the objectives of developing PEMS were achieved, the RAA requested DPA to produce project documents. However, owing to non-production of any project documents, the RAA could not establish whether the *project objectives were met*. Further, the total cost for development of PEMS could not be ascertained and so, it is not known how much the government has spent to develop and implement PEMS system. Only the costs related to system enhancements after the implementation of PEMS was available. From several discussions with DPA, it was indicated that sole reason for developing PEMS was because DNB had already gone ahead with development of MYRB and DPA had to do the same and develop PEMS.

Although the rationality behind system migration from desktop-based BAS to web-based PEMS is evident, there was no formal document detailing this rationality.

#### **3.2.3.2. Lack of Terms of References of the consultant involved in the development of PEMS**

Since the development of PEMS was outsourced to Interra Information Technologies Pvt. Ltd., an external entity, it is important to draw terms of references (ToR) for the works to be carried out by the consultant. Additionally, as PEMS contains financial

information of the Royal Government, it is also essential to include non-disclosure of confidential information in the ToR. However, in regard to outsourcing, the RAA noted that there were no contract documents related to development of PEMS and as such, the RAA could not track any terms of references of consultants engaged in the project.

In absence of such documents, there is a high risk of reusing the source code of PEMS for commercial benefits. Moreover, there is also a risk of compromising confidentiality of the financial information in PEMS.

### **3.2.3.3. Inadequate system documents**

PEMS is a critical system of the Royal Government of Bhutan and as such, comprehensive and up-to-date documents related to system should be readily available. Adequate documentation should be available to aid ICT officials during maintenance and enhancement activities, to acquaint users with the function and proper use of the application, and to facilitate auditing of PEMS system. System documents would also enable DPA to manage changes and track progresses and enhancements made thus far.

In this regard, the RAA ascertained the existence and adequacy of documents to support future enhancement and maintenance and found it to be inadequate. Some project documents such as system requirements specification were prepared but these were still in draft form and so, not formally endorsed by the management. There was lack of project management control to ensure that adequate system documents are prepared by the responsible person or team. Moreover, documents pertaining to PEMS functionality enhancement were also outdated. Inadequate documents might lead to operational and maintenance difficulties leading to the risk of system unavailability.

Further, it was found that adequate system documents were also not maintained for legacy system such as Central Budget and Accounts (CBA) system and the officials who are familiar with the system are no longer with DPA. In such situation, it was difficult to extract information from CBA as there is no one who knows the system. The same could happen with PEMS system if appropriate action is not taken.

Currently, the IT personnel are performing system maintenance and enhancement based on their experiences and tacit knowledge. However, such knowledge will be lost if the knowledgeable person leaves the Department and there are no system to capture such knowledge in documents for future enhancements and supports.

***During the exit meeting, the Department accepted the importance of having adequate documentation for future reference and enhancement and agreed to develop required system documents for PEMS.***

The Department should reconstruct the system documents for PEMS for future reference and improvement.

#### **3.2.3.4. No segregation between test and operational environment**

The development environment is used by IT developers to develop and make changes to the system. These changes should then be implemented and tested in the test environment. After the successful testing, then these changes need to be updated to the operational environment where the actual transactions are recorded by the users. Due to the criticality of data in PEMS, the development, test and operational environment should be segregated.

Currently, the IT personnel use laptops for development and development area is separated from the operational environment so as not to affect the transactions in PEMS.

However, it was found that testing environment is not separated from operational environment and there is no separate server for testing the changes and updates in PEMS. The evidence of test data existing in operational database indicates that these environments are not separated. There is a de-active module called 'process1' which is described as 'process1 for testing' which shows that this module was probably used for initial testing. Moreover, there are two users with usernames 'test1' and 'test'.

Having separate testing and operational environment would ensure that dummy data are not inserted with the actual real transactions and the output generated i.e. the financial statements are not misrepresented which are used by different stakeholders for decision making.

***DPA explained that PEMS was handled by different teams at different times and it is not possible to ascertain lapses in the past. However, for the current team, the Department mentioned that testing environment is completely separated from operational environment. They stated that a test server also existed till FY 2015-2016, which later got crashed and instead of investing in a new server, the Department plans to use the current server as test server once the PEMS gets shifted to Thimphu Tech Park.***



The RAA has noted the explanation provided by the Department. Action Taken Report should reflect the implementation plan of action as indicated in the response.

#### **3.2.3.5. Lack of comprehensive ICT security policy**

Since the use of ICT is becoming pervasive in many organizations mainly to enhance efficiency and effectiveness of its daily operations, it is indeed very essential to develop policies governing the use of ICT within the organization so as to manage and minimize security risks and also to reduce repercussions if security breaches occur. Critical online system such as PEMS is vulnerable to both internal and external threats. Thus, development and implementation of ICT security policy covering the use of wired or wireless network, critical network communication equipment, electronic emails, access controls, passwords, electronic documents, incident management, etc. will ensure safeguard against threats, unauthorized access and abuses, disruptions, possible disasters, etc.

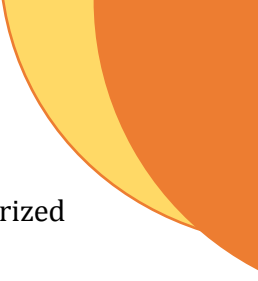
However, the RAA noted that the Department does not have a comprehensive ICT security policy. Although some aspects of security are being practiced and implemented, in absence of comprehensive ICT security policy with clear objectives and strategies for development and implementation such policy may impede effective management of security measures to safeguard confidentiality, integrity, and availability of critical information. Moreover, security weaknesses cannot be identified and addressed appropriately and the Department cannot proactively respond to security incident caused by potential threats.

***DPA responded that even OD exercise, conducted by RCSC, recommended ICT division for setting up ICT security policies. They explained that since MOF has more than one critical system owned by different departments, such important initiative has to be taken up at the Ministry level.***

Although the need for overall ICT security policies is necessitated at the Ministry level, it is equally crucial for the Department to have their own ICT security policy specific to PEMS and their IT infrastructure.

#### **3.2.3.6. Lack of proper change management process**

Change is unavoidable and any system should evolve with changes. But changes should be managed and controlled in order to minimize the risk of cost implication, disruption to services, and reducing quality. Thus, it is necessary to have proper change



management process in place to ensure that only authorized programs and authorized changes are implemented.

Upon review of change management process related to PEMS, the RAA observed that certain informal procedures were followed while making changes to PEMS with instructions initiating changes from the top management as well as users and stakeholders but proper formal change management process was not documented to manage and control changes. Further, it was noted that the Department did not maintain a log of changes made to PEMS. Not instituting a proper change management process could lead to implementing unauthorized changes, introduction of malicious programs, implementing wrong version of system, and delivery of unreliable system.

***DPA explained that changes were made on ad-hoc basis and the Department does not maintain a log to track such changes in the system. Thus, as a way forward, they mentioned that it is critical for the Department to have a standard change management protocol.***


During the exit meeting, the Department further clarified of having a change management process, which is currently practiced in the Department. Nonetheless, they agreed that this process was not documented. Thus, it is important for the Department to capture the change management process in documents for future reference in line with international best practices.

#### **3.2.3.7. Data mismatches between PEMS, RCSC, and NPPF**

The employee information under Payroll module in PEMS should be correct and up-to-date. The RAA assessed whether the employee data under Payroll in PEMS matches with the employee data maintained with RCSC. This will ensure that the employee information with PEMS are accurate and that there are no ghost employees.

Only regular and active employees were extracted from both PEMS and RCSC data as contract employees such as ESP and GSP are not maintained with RCSC but with PEMS. Further extraction excluded employees from ECB, REC, and RBP as these are not in RCSC data. The remaining extracted data in PEMS was then compared with data from RCSC using EIDs as basis. Upon comparison, it was found that there were mismatches. These mismatches were due to invalid EIDs in PEMS and in some records non-updation of RCSC data.





Similarly, when comparing the PEMS data with the data provided by NPPF based on PF account numbers, the same was noted in this case as well because of invalid PF numbers present in PEMS.

***DPA, in their responses, explained that there is no interface linkage between the DPA, RCSC and NPPF system and individual budgetary agencies are accountable to update correct and valid information in the system.***

Since RCSC and NPPF are sources of employee data and PF details respectively, the Department needs to explore ways to ensure consistency of such information captured in PEMS.

## CHAPTER 4: RECOMMENDATIONS

The audit of PEMS focussed primarily on the overall adequacy and effectiveness of internal controls in the system including system security and data integrity aspects. PEMS is capable of processing data on a real time basis and can bring about significant transformation in the overall financial management system in the Government provided that it operates error free and without disruptions including internet connectivity. The RAA, however, noted control weaknesses leading to inconsistent and inaccurate reports including the annual financial statements of the Government that need to be addressed in order to render the system effective and credible. With a view to improve and strengthen the system, the RAA provides the following recommendations which are based on the observations that are discussed in *Chapter 3*.

### **i. Comprehensive ICT security policy should be developed**

The Department lacks a comprehensive ICT security policy, which may impede effective management of security measures to safeguard confidentiality, integrity, and availability of critical information. The Department should, therefore, develop a comprehensive ICT security policy specific to their department and the policy should be communicated to every employee of the Department for their awareness, understanding and greater compliance.

### **ii. Department should perform periodic reconciliation of account balances of non-revenue and refundable deposits**

The RAA noted a huge difference of accounts balances of Non-revenue and refundable deposits between the budgetary agencies and at the DPA level. Besides, inconsistent and inaccuracies in information and account balances, there may be risks of such misuse of these balances if appropriate measures are not put in place. Thus, the Department should establish a system of performing periodic reconciliation of these account balances by obtaining and comparing monthly bank balances with control totals of deposits by budgetary agencies. Possibility of incorporating such feature in PEMS should also be explored by the Department.

**iii. Department should institute mechanism to ensure completeness and correctness of financial statements**

As discussed in *Chapter 3* of this report, many account heads included in the annual financial statements contain errors and inconsistencies, which would undermine the very purpose of financial reporting. Considering the adverse effect of erroneous financial statements, the Department should institute mechanism to ensure that financial statements, particularly RP statements, generated by PEMS are complete and accurate. Input validation, output controls, exception listings and verification and reconciliation of control totals and other balances are some of the measures to ensure accuracy, integrity and reliability of the system, information and reports.

**iv. Control over the monthly bank reconciliation should be strengthened**

The RAA found vulnerability in the current bank reconciliation process due to manual intervention from users. Thus, as an important mitigating control, where-possible the Department should, amongst other controls:

- a) Segregate this process from those preparing the accounts – implementing maker and checker concept in larger organizations;
- b) Minimize manual intervention by automating some features such as directly importing bank statements into PEMS; and
- c) Bank Reconciliations should be independently verified by supervisors.
- d) Independent monitoring and review at DPA level on regular basis to identify unreconciled BRS and requiring the agencies to reconcile the differences.
- e) The budgetary agencies should be required to reconcile the unreconciled BRS as indicated in *Chapter 3*, possibility by working backward from 2015-2016.

**v. Strong validation controls should be implemented in PEMS**

Most lapses noted by the RAA as detailed in *Chapter 3* were mainly caused due to weak input validation controls in the system. Thus, the Department should ensure that strong input validation controls are incorporated and implemented so that the system does not accept garbage, duplicates, invalid data, and process data incorrectly or illogically. Additionally, strong validation controls over masterfiles should be applied since masterfiles are important files used as references and input for processing transactions.

Similarly, strong validations should also be implemented in budgetary releases so that releases are made within approved budget, releases are not made without budget, releases are properly accounted for, and duplicate releases are not recorded.

Further, the Department should review issues discussed under 3.2.1.4- *Weak validation controls in budgetary releases in Chapter 3* and initiate appropriate corrective/preventive measures.

**vi. Adequate processing controls should be implemented**

There were inadequate processing controls particularly in payrolls which resulted in inaccuracies in HC, PF contributions, TDS etc. The Department should implement adequate processing controls in PEMS to prevent erroneous, incorrect calculations and variations in payroll. As evident from the past trends, payroll is one of the vulnerable areas where irregularities occur, thus, implementing robust processing controls would result in correct processing and calculations of pay and remittances in PEMS.

**vii. Effective access control management should be established**

The RAA observed weaknesses in user access controls which might lead to unauthorised access to PEMS with possible risk of unauthorised activities. The Department should ensure strong access control mechanism in order to avoid duplicate user IDs, multiple user accounts, and generic user accounts in PEMS. Some of the access control procedures include:

- a. The lapses in access control occurred due to decentralization of user account management to agencies. Hence, the Department should study the implications of decentralization of user access management and monitoring mechanism that can be put in place to ensure that user access is properly managed at all levels.
- b. Proper naming convention should be followed for creating users and further user accounts must be created for individual person not for agencies or designations. In addition, user accounts must be tagged with proper user names and employee IDs/CIDs for easy identification.
- c. In conjunction to this, attempts to logon to the system with invalid passwords or usernames should also be limited in order to reduce the risks of gaining access by unauthorized users.

- d. There is also a need to match the user accounts in PEMS with National Account Service's list for identifying authorized users from unauthorized users. Also for easy fixing of accountability in the event of wrong doings in the system.
- e. Proper procedures must be put in place to assign access rights and privileges and this should be based on 'need to know' and 'least privilege' principles.

**viii. Effective password management should be instituted**

Ineffective password management was observed during the audit. Thus, in order to minimize the risk of gaining unauthorized access to PEMS, the Department should implement an effective password policy. These may include the following:

- a. Passwords or for that matter anything related to the confidentiality of the password must be encrypted while storing in the database in order to avoid disclosure;
- b. The requirement of minimum password length should be set;
- c. Appropriate composition of passwords (containing numbers and alphabets) should be enforced and on the other hand, use of simple words such as person's name, places' name, and dictionary words should be restricted;
- d. Password sharing should be prohibited by educating the users on the consequences of sharing passwords.

**ix. Proper segregation of duties should be instituted**

Although organizations are facing challenges in implementing segregation of duties because of additional overhead cost and complicated IT systems, it is very essential to separate financial functions amongst individuals so as to minimize the risk of fraud and also to introduce good management practices.

Therefore, the Department should ensure that maker and checker concept, embedded in PEMS, is enforced as far as possible in order to implement segregation of duties according to the roles and responsibilities of financial personnel in the larger budgetary agencies.

The Department should identify agencies where segregation of duties are to be made mandatory depending on size of agencies and volume of transactions so as to ensure that cost of implementation of maker-checker concept does not outweigh the benefits.

Further, the system should also ensure that users can generate disbursement vouchers only upon approval of authorised official(s) to minimise the risk of fraudulent transactions.

**x. Department should establish mechanism to validate remittances with NPPF, RICBL and Heath Trust Fund**

The RAA observed discrepancies in amounts of remittances processed in PEMS and actually received by the NPPF. This led the RAA to believe that the same must be occurring in remittances to other agencies such as RICBL and Health Trust Fund. Therefore, as a mitigating control, the Department should establish mechanism to validate the remittances of PF with NPPF. Besides, the Department should also establish procedures to reconcile the remittances made to other agencies such as RICBL and Health Trust Fund periodically in order to ensure that these remittances are correctly made.

**xi. Adequate audit logs and trails should be maintained**

Audit logs and trails are important tools for tracking unanticipated or unauthorized activities of users in the system. These tools are useful when there is a need to trace unauthorized activities of users or to detect inadvertent incidents/errors in the system.

Thus, with the plan to integrate e-payment gateway in PEMS, the Department should make sure that the system has adequate audit logs and trails to capture every activity of users so as to prevent unauthorized activities remaining undetected by the system.

**xii. Adequate documentation of the system development should be maintained**

Currently, with limited documentation of the system and ICT personnel being the source of knowledge about the system, there is a risk of losing the know-how of the system, which might hinder the operations and future enhancements of PEMS. Hence, it is essential for the Department to develop documentation of PEMS and ensure regular updates in case of changes to the system in line with existing best practices.

Additionally, in the process developing any information system in the future, the Department should, henceforth maintain proper documents including project documents, costing of the system, system requirement specifications, any other appropriate documents related to the system/project. It will assist in assessing the achievement of the intended objectives and maintenance of the system.

The Department should reconstruct the system documents of PEMS for future reference and improvements.

**xiii. Department should establish a disaster recovery site for PEMS**

Disaster can strike at any time without warning, impairing the daily operation of the organization. Such disruption might cause a huge financial loss and destruction of data that are critical for the continuity of business operation. Considering the criticality of PEMS in the overall financial operation and functioning of budgetary agencies, the Disaster Recovery Site is imperative for the PEMS. However, presently there is no such site established for PEMS. Thus, it is important for DPA to establish a DR site for PEMS so as to build resilience to disasters and to minimize impact on the budgetary agencies' operations in the event of interruption to PEMS.

As DITT is pioneering the establishment of DC/DR sites for all government agencies, the DPA is advised to establish a temporary site. The Department should work closely with DITT to establish DR site for PEMS. However, in view of the criticality of operations of PEMS for budgetary agencies, it may be advisable to obtain reasonable assurance on the reliability and resilience of DR site.

**xiv. Department should perform data cleaning of PEMS database**

As it may be seen from the findings in *Chapter 3*, PEMS contains numerous junk data which might lead to inaccurate and wrong information. These pertain to employees' details, PF account numbers, GIS numbers, CID numbers etc. More importantly since PEMS is used as an essential source of information by the stakeholders, it is utmost important that the Department takes initiative to clean the data. Data cleaning may be carried out in consultation and coordination with relevant agencies viz. RCSC, NPPF, RICBL, DRC, and Department of Civil Registration.

**xv. Department should validate data migration and proper testing should be conducted before implementing a new system**

The RAA noted several instances of outstanding account balances not brought forward into PEMS from BAS during the data migration period. As such, the Department should institute appropriate measures to make sure that such cases do not happen in the future while performing data migration into a new system. In the process of migration, the Department should validate all data to be migrated into the new system even by excluding redundant data.

As assured, the DPA should verify from CBA system where consolidated data were stored and require all the agencies to update their outstanding advance balances if not captured in the PEMS. Considering the possible financial implications of the omission in data migration, it is necessary that the Department accords due priority to identify and address the issues.

Furthermore, the Department should avoid cut-over implementation of any IT system and extensive testing of system should be carried out before any system is put into operation.

**xvi. Department should establish proper change management process**

Change management is an important aspect of an ICT system. The Department, however, did not have properly documented change management process. Absence of such a system would inhibit effective monitoring over and accountability on the change management. The Department should, therefore, establish effective change management process to ensure that any changes made to PEMS are properly authorized, tested and approved. Such process may also include a log of changes made to PEMS, change request form, approval for changes, report on impact of changes, etc.

**xvii. Department should use PEMS database for business analytics to support decision making**

The Department should take advantage of data existing in PEMS to mine and discover patterns or insights that will help the decision makers in making informed decisions. They could collect or extract data from PEMS database and perform analysis including trend and predictive analysis in regard to budgets and expenditures or in other relevant areas. The system may also be used to extract and analyse budget utilization information at regular intervals particularly capital budgets to identify instances of allocated funds remaining idle for considerable period of time or even beyond the fiscal year, which could otherwise be allotted to priority areas. Such measures may also avoid necessity of short-term borrowings by the Government.



## CHAPTER 5: CONCLUSION

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Understanding the potentiality of information technology in enhancing efficiency and effectiveness of service delivery, DPA also took this opportunity to improve financial management system and has come a long way in upgrading standalone BAS system to web-based PEMS. With the introduction of PEMS, the Department has improved financial management in terms of efficiency by reducing time and resources in consolidation of accounts and providing technical support to budgetary agencies. Additionally, the system brought consistency in financial reporting as compared to BAS since there is only one source of data in PEMS.

Notwithstanding the positive contributions of PEMS, the RAA observed numerous problems, which were highlighted in *Chapter 3*. These lapses were largely caused due to weak or inadequate input and validation controls, which have resulted in accepting dummy, invalid or junk data. This in turn has led to a host of other problems such as incorrect processing of data and inaccurate information generated by PEMS, ultimately, impacting the financial statements as a whole. Thus, the RAA is of the opinion that the controls implemented in PEMS are not operating effectively and information and reports including financial statements generated by PEMS contain errors and inaccuracies. Further, PEMS being online, is more vulnerable to threats from both insiders as well as outsiders with potential risk to the security of the system.

The RAA recommends the Department to address the weaknesses and implement strong controls before considering the government's plans to implement electronic fund transfer (e-payment gateway).

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Exhibit I – Response from  
Department of Public Accounts



དམངས་ཁྱིམ་ལས་ཁུངས།  
དངུལ་ཁྱིམ་ལྷན་ཁག།  
DEPARTMENT OF PUBLIC ACCOUNTS  
MINISTRY OF FINANCE



DPA/ICT-Audit/2016-17/ 458  
August 8<sup>th</sup>, 2016

The Auditor General of Bhutan  
Royal Audit Authority  
Thimphu.

Subject: **Response on Draft Report on 'Effectiveness of controls in PEMS'**

Sir,

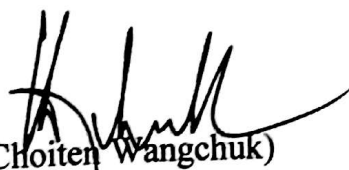
This has reference to your letter no RAA(TAD) PEMS/2016-2017/2222 regarding the IT audit of Public Expenditure Management System. In this regard, we would like to extend our appreciation to the Royal Audit Authority for providing valuable observations that will contribute in strengthening the Public Financial Management in the country.

As you are aware that PEMS is an in-house developed system and has been implemented from the FY 2010-2011. Besides the financial audit of LCs and PLCs, the system audit of PEMS is first of its kind to assess the adequacy and effectiveness of controls and to identify potential security risks. The audit findings therefore are very significant for enhancement of the system.

We would like to take this opportunity to inform the RAA that currently IMF resident treasury advisor is working with a team of officials of this department to enhance PEMS. During the assignment, the issues highlighted by the RAA and recommendations made will be reviewed and accordingly incorporated in the system. Further, we would like to inform that based on the observations of the Annual Financial Statements, the Technical Working Group is presently working on the improvement of controls in the payroll module and bank reconciliation process.

Please find attached herewith DPA's response on the IT audit report of PEMS for the year 2016.

Yours sincerely,

  
(Choiten Wangchuk)  
**DIRECTOR GENERAL**  
Department of Public Accounts  
Ministry of Finance  
Thimphu - Bhutan

THIMPHU : BHUTAN, Post Box No. 270, Phone: PABX 322604/322641/322951, Fax: 334994  
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**Exhibit I**

Ref. no.	Description	Comments DPA
<b>3.2.1.</b>	<b>Financial Management</b>	
<b>3.2.1.1</b>	<b>Inadequate control over data</b>	
i.	<b>Personal advances</b>	Budgetary agencies have migrated the data from BAS to PEMS as and when they received bills for advance adjustments and the refundable deposits at the time of party's claim. Therefore, the data was migrated not only in the FY 2010-2011 but also in the other subsequent FYs. Moreover, accounts of the budgetary agencies were duly audited and certified by the RAA which is inclusive of all those personal advances, public work advances, deposit works and other deposits balances migrated from BAS to PEMS.
ii.	<b>Public Works Advances</b>	
iii.	<b>Deposit Works and Other Deposits</b>	
<b>3.2.1.2</b>	<b>Control weaknesses in monthly</b>	Necessary and possible controls have been inserted in PEMS. Currently system continues to have some control lapses mainly due to the manual intervention when it comes to updating the bank statement and the total withdrawals from the bank. Several rounds of discussion was held with BOB and decision was made to share data in the form of soft copy and update in the sysetm. DPA validated the data for two months and found mismatch in the data provided by BOB and the data in PEMS. DPA was not able to proceed further due to this problem and also because BOB was in the process of migrating to a new system.
<b>3.2.1.3</b>	<b>Inadequate output controls over Receipts and Payments (RP) Statements generated by PEMS</b>	The receipts and payments figures under column A and B are without reversal transactions. However the figures under column C and D includes the reversal transactions. The reversal transactions nullifies both debit and credit amounts, thus the net effect is zero. With the inclusion of reversal transactions the gross amount will get inflated. DPA has calculated the figures with and without reversal vouchers for the FY 2010-2011 and FY 2014-2015 (refer Annexure I). During the initial implementation of PEMS, there were issues of the budget lines not getting updated for some transactions. These issues were rectified immedaitely upon identification and currently monitoring is done on daily basis.
i.	<b>Differences in amounts generated by PEMS and those computed by RAA in the Consolidated RP Statements</b>	
ii.	<b>Difference in Non-budgetary amounts as per details in the database and as per RP Statements (Nu.1,492.233</b>	
<b>3.2.1.4</b>	<b>Weak validation controls in</b>	

i.	<b>Budgetary releases are more than approved budget</b>	Since the implementation of PEMS, the budgetary releases has been made based on the approved budget. System does not allow the release amount to be more than the approved budget amount. However there was no check against the fund releases at the time of reappropriation from the MYRB system. The issues have been discussed with the Department of National Budget and controls have been inserted in MYRB since end of FY 2015-2016.
ii.	<b>Budgetary releases without approved budget lines</b>	<p>It is not possible to make budgetary fund release without selecting budgetline in PEMS. These issues occurred mainly due to the following reasons:</p> <p>i) issues related to syncing of budget tables- tblMYRBTRANSBudgetLines and tblMYRBTRANSCurrentBalance with tblTRANSCOSTEstRev. MYRB database tables tblMYRBTRANSBudgetLines and tblMYRBTRANSCurrentBalance are supposed to be mirror images of tblTRANSCOSTEstRev. But sometimes the synchronization does not happen properly. Currently DPA is manually monitoring on daily basis to make sure the three tables are in-sync.</p> <p>ii) technical issues while updating during initial implementation phase of PEMS</p> <p>With continuous improvement made in the system, such issues no more occur.</p>
iii.	<b>Discrepancies in releases</b>	
	1) Excess Releases reflected in Financial Statements – Nu.22.201 million	<p>This happens due to generation of double voucher. While the actual release credited in bank is just one, at times heavy traffic/fluctuation in the net causes the system to times out and double voucher gets generated automatically. Therefore, the problem is not due to lack of control/validation.</p> <p>Although the issue of double voucher inflates the total release reflected in the RP statement, excess payment is not allowed by system because the payment is checked against the actual release made by DPA.</p> <p>Currently monitoring is being done to avoid such issues until a better solution is found.</p>
	2) Releases reflected in Financial	No problem could be identified with regard to the checks and validation in the system.
	3) Releases not reflected in Financial Statements but recorded in Budgetary Releases details - Nu. 197.383 million	<p>On the last day of the month, budgetary agencies makes release request and then before the release gets approved, they close their monthly accounts. Therefore, when the release gets approved from DPA, the release voucher generated automatically by system remains as an unapproved voucher in that already closed month. Since only the approved vouchers get reflected in the RP statement, the unapproved release vouchers are not captured.</p> <p>This issue has been identified and resolved since the end of FY 2015-2016. Daily monitoring is also being done</p>
iv.	<b>Duplicate releases recorded in PEMS at budgetary agency level</b>	same as above 3.2.1.4 (iii)-1

<b>v.</b>	<b>Refund of Earnest Money/Security Deposits (EMD/SD) without obtaining Refundable Release (Nu.186.844 million)</b>	<p>Wrong transactions are passed by some of the budgetary agencies while deducting the security money from the bill payments and on receipt of earnest money.</p> <ul style="list-style-type: none"> <li>• Instead of crediting 9f (other deposits), some budgetary agencies have credited 8b (Refundable Deposits) for deduction of security money. On making refundable deposits, some budgetary agencies have debited 9f instead of 8b.</li> </ul> <p>Wrongly debiting 9f for refundable deposits inflates the payment of the refund of earnest money/security deposits payments.</p>
<b>vi.</b>	<b>Non-deposit of EMD/SD into Refundable Deposits Account (Nu.173.624 million)</b>	DPA is currently developing necessary checks and controls in order to restrict agencies from making wrong transactions. The checks and controls will be implemented in live server once the development and testing is completed locally.
<b>3.2.2.</b>	<b>IT Controls</b>	
<b>3.2.2.1</b>	<b>Access Control Management</b>	
<b>A.</b>	<b>Lack of proper user account</b>	
	i. There were 119 records of users assigned with more than one userID thereby defeating the principle of having one identifier (user ID) per user.	The structure of the user management in PEMS is such that one user can be assigned only one role and access rights are based on the roles and not the individual users. Therefore a user will have double user ID if the user plays the role of the agency administrator and as well as the role of an agency user who handles the transactions. Since the user management is de-centralized, the individual agency administrators are responsible for creating and de-activating users within their own agency.
	ii. 313 records of duplicate userIDs were also noted. Having duplicate userID contradicts the principle of having unique user identification that is used for easy identification of users.	<p>As per DPA's findings, only two active users have duplicate userIDs. One duplicate userID has role of administrator and has access to creating users within their agency but has no access to transaction modules.</p> <p>Controls and validations already exist in PEMS to restrict duplicate userIDs.</p> <p>In addition, frequent monitoring is done</p>
	iii. & iv.	<p>"aobumthang" is a standard user name for agency administrators. The PEMS user management is de-centralized and each ministry/dzongkhag/autonomous agency/constitutional bodies have their own administrator who has the right to create users and assign LCs/PLCs. These administrators do not have access to transaction modules.</p> <p>System can control and restrict only to an extent because the user management is de-centralized to the agency level. The budgetary agency administrators are accountable for creation of users with proper names and also to de-activate the users once the user leaves that agency.</p> <p>The budgetary agencies were also sensitized during the recent PEMS training.</p>

	v.	<p>PEMS is not only used by National Accounts Service. It is also used by the following agencies:</p> <ul style="list-style-type: none"> <li>i) Royal Bhutan of Police</li> <li>ii) RUB</li> <li>iii) REC</li> <li>iv) Royal Audit Authority</li> <li>v) GNHC</li> <li>vi) Budget</li> <li>vii) RRCO</li> </ul> <p>In addition, PEMS has users such as the agency administrators, ICT administrators and users for special projects.</p>
	vii.	This issue has been resolved
<b>B.</b>	<b>Weak password management</b>	<p>Currenty PEMS user management is de-centralized and the agency administrator is accountable for managing their own users.</p> <p>All the issues related to user management will be reviewed and rectified in the next phase of PEMS enhancement.</p>
<b>3.2.2.2</b>	<b>Non-segregation of duties</b>	
	i. ,ii. & iii.	<p>1) The control has already been enforced based on the user management. The budgetary agency administrator is responsible for giving the verifying and approving rights while creating the userID for the first time.</p> <p>2) In some of the budgetary agencies, due to structure of the organization like regional and statellite offices, the same person has to prepare, verify and approve the transactions.</p>
<b>3.2.2.3</b>	<b>Poor input controls</b>	
<b>i.</b>	<b>Citizenship Identity (CID) not as</b>	<p>Standard control was not put in system because the current standard format for CID is 11 digit and in PEMS there are some Bhutanese civil servants who do not have proper CID (e.g., 0146763, Tha (51)).</p>
<b>ii.</b>	<b>Acceptance of invalid CIDs</b>	
<b>iii.</b>	<b>Employee Identity (EID) not as per RCSC format</b>	<p>PEMS has no interface linkage with the the RCSC personal information system and employee data is manually entered by individual budgetary agencies . Despite the efforts to standardize the employee IDs in PEMS, the field of the employee IDs had to be kept open because the digit ranges from 7 to 11 in CSIS.</p> <p>While possible controls have been developed in PEMS, individual budgetary agencies are accountable to update correct and valid information in the system.</p> <p>DPA is putting in continuous effort to clean the data centrally as well as by informing and notifying the agencies to update correct information. The budgetary agencies were also sensitized during the recent PEMS training.</p>

iv.	<b>Existence of invalid PF account</b>	<p>Inorder to restrict letters and characters, DPA is already developing necessary checks and controls which once completed will be tested and published in the live server.</p> <p>PF account number field is not a mandatory field in PEMS since PF account number is not always obtained while disbursing salary for the first time.</p> <p>PEMS has no interface linkage with the the NPPF through system and therefore not able to validate PF account numbers .</p>
v.	<b>Existence of PF percentage where PF account is zero</b>	<p>As per DPA's findings:</p> <p>i) There are 5144 regular employees whose PF account is 0 or left blank but the PF percentage is not zero.</p> <p>ii) There are 3214 contract employees whose PF account is 0 or left blank but the PF percentage is not zero.</p> <p>The TDS,PF, GIS and HC deductions are directly tagged to the pay grade master which in turn is tagged to the PF percentage master.While these deduction details are kept in the employee master, the data will change automatically as employee type and employee grades are updated in the employee master. For eg. Employee A might have been a regular employee in agency X till FY 2014-2015 but in FY 2015-2016, the employee might resign/superannuate and rejoin as a contract employee.</p> <p>PF account number is not a mandatory field in PEMS since PF account number is not always obtained while disbursing salary for the first time.</p> <p>PEMS has no interface linkage with the the NPPF through system and therefore not able to validate PF account numbers .</p> <p>DPA is putting in continuous effort to clean the data centrally as well as by informing and notifying the agencies to update correct information. The budgetary agencies were also sensitized during the recent PEMS training.</p>
vi.	<b>Invalid GIS numbers</b>	<p>PEMS has no interface linkage with the the RICBL through system and therefore not able to validate GIS account numbers.</p> <p>DPA is putting in continuous effort to clean the data centrally as well as by informing and notifying the agencies to update correct information.</p> <p>The budgetary agencies were also sensitized during the recent PEMS training.</p> <p>DPA is not able to restrict letters and characters because there are different formats of GIS maintained by RICBL such as 46201-B (First Generation), 91280 (Second Generation) and GISA/2013/4155 (latest format).</p>



<b>vii.</b>	<b>Duplicate CIDs, PF account numbers, EIDs, Work Permits, and GIS numbers</b>	<p>Controls has already been developed and implemented to restrict duplicate employee IDs, CIDs and TPNs in PEMS but the data entered before the development of the controls require manual cleaning.</p> <p>DPA has been putting in continuous effort to clean the data centrally as well as by informing and notifying the agencies to update correct information.</p> <p>As per DPA's findings using latest PEMS database:</p> <p>i) there are 47 duplicate regular employees which were entered before the controls were developed in the system.</p> <p>ii) there are 57 duplicate contract employees which were entered before the controls were developed in the system.</p> <p>These duplicates may be due to entry of duplicate dummy data (eg. 0,123,111).</p>
<b>viii.</b>	<b>Acceptance of invalid dates</b>	Necessary checks and controls have been put in place since September 2015. The checks and controls were further reviewed and additional controls have been put in place.
<b>ix.</b>	<b>Negative budget amount</b>	Necessary checks and controls are available in PEMS. Since the issue pertains to MYRB system, RAA may separately take up this issue with the Department of National Budget.
<b>3.2.2.4</b>	<b>Inadequate processing control</b>	
<b>i.</b>	<b>Health contribution (HC)</b>	<p>The issue of HC not being deducted has been rectified DPA will further monitor and validate such problems.</p> <p>For those RBP armed force personnel wherein HC was deducted, the data in employee master was entered before separate payroll was developed for RBP and pay has never been generated and posted.</p>
<b>ii.</b>	<b>Provident Fund (PF) contribution</b>	<p>The data obtained from the employee master is the latest update for individual employees. Therefore it is not possible to compare the total PF deducted during salary preparation from FY 2010-2011 till current FY with that amount to be deducted applying the percentage (11% or 12%) for regular employees.</p> <p>Also the actual PF deduction will would differ from that to be deducted applying the percentage if there is pay arrear</p>
<b>iii.</b>	<b>TDS deduction</b>	
	<b>a. TDS deducted for tax exempted employees</b>	The information maintained in the employee master is always the latest update of the employees. Therefore an employee will currently have the "TaxExemption" status as 'Y' but there may be tax deduction before that update was made. For eg. Taking from Annexure J, EMPID 44625 has the "TaxExemption" status 'Y' in the employee master. But it was seen that tax was deducted till FY 2014-2015. On checking the FY 2014-2015 June database backup, it was found that till then the "TaxExemption" status was 'N' for that employee. The history can be obtained from the paydetails of the employee.

	b.Inconsistent application of TDS for employees	While TDS calculation in PEMS is based on the formula (Grosspay-GIS-PF), RAA's calculation is based on the Gross Pay which is exclusive of PF and GIS. Eg. As per Annexure K, EMPID 39721, the gross pay is Nu. 20070, PF amount is Nu.1580 and GIS amount is Nu.300. Therefore as per PEMS's formula, the net pay after deducting the GIS and PF is Nu.18190 which falls in range of 18101-18200 for which the TDS to be deducted is Nu.987.
iv.	<b>Leave encashment</b>	With reference to the annexure for FY 2012-2013, while the generation was done twice for the employees under the Health Sector department, posting was not done. As for the double leave encashment proccessed for the EmpID 39401 in the FY 2014-2015, only one voucher was processed. This means the leave encashment was not processed twice for these employees. Leave encashment proccess has three steps: i) LE generation ii) LE posting iii) Voucher approval Controls and checks has been developed in PEMS since mid of 2014-2015 to ensure only one earned leave encashment is processed for each employee under a department.
v.	<b>Net pay</b>	Salary preparation in PEMS has the following steps: i) generate -any number of times before finalization ii) Finalize iii) Pay bill posting iv) Pay voucher approval The annexure for negative pay provided by RAA has included even those departments and bank branches for which pay was not finalized. The problem was identified and rectified in September of FY 2014-2015. Therefore currently the pay cannot be finalized if there is negative pay.
vi.	<b>Group Insurance Scheme (GIS)</b>	As per the revision of allowances and benefits issued by MoF vide letter number MoF.DNB/Rule-2/2014-15/030 dated 18th July 2014, the revised GIS amount were updated in the system on 18/7/2014. Deducted GIS amount might differ from the actual amount if there are salary <b>arrear</b> payments.

<b>vii.</b>	<b>Difference in figures between salaries prepared and remitted</b>	<p>In Table 3.1.5, RAA's calculation has included the salary generated but not posted as well. DPA calculated in a similar manner but excluding the ones that were never posted and obtained the figures in Annexure II. While analyzing in detail, it was found that the difference amount came from few specific departments and cause of the issue was due to refreshing problem in the system. At times while processing the pay bill posting, the amount do not get properly updated during which budgetary agency should check and refresh the process.</p> <p>DPA will need to review and find a solution to this issue.</p>
<b>viii.</b>	<b>Double salary processed</b>	<p>During salary preparation, agencies are allowed to generate salary any number of times for a specific month for editing and updating employee master. But once the salary is finalised it cannot be generated again. Then the agencies can only proceed to paybill posting. If there is any pay generated agency is not going to finalize it, they should undo the generation. RAA's calculation in table 3.16 has included the salary generated but not posted as well. DPA calculated in a similar manner but excluding the ones that were never posted and obtained the figures in Annexure III.</p>
<b>3.2.2.5</b>	<b>Weak business continuity management</b>	<p>As per letter DITT/31(27)/2014-2015/446 dated October 31st, 2014 from the DITT to the Ministers , Government agencies are not allowed to provision separate budget to set up storage/server requirements. There is already a Government's e-Gov strategy for delivering whole of government services and to bring about greater efficiency and reduce cost. Keeping the above directives from DITT, DPA is not able individual initiative to establish DC/DR site .</p> <p>DITT is already in the process of shifting Government's critical system data to the data center in Thimphu Tech park. One ICT officer has been nominated from individual departments whose system has been identified as most critical to be involved in the data shifting process.</p>
<b>3.2.2.6</b>	<b>Inadequate audit logs and trails</b>	<p>i) Not all Audit logs in PEMS accepts blank data. Depending on the nature of the transactions, audit log is kept.</p> <p>Eg. for all voucher transactions, there are audit logs of specifically who added the transaction. This is because agencies might have more than one user assigned to each LCs/PLCs. Audit logs for deleted vouchers need not be kept because the voucher can be deleted only at preparation level and not after verification and approval. An approved or verified voucher can be canceled only through reversal process. There is audit log of who processed the reversal.</p>
<b>3.2.2.7</b>	<b>Weak masterfile controls</b>	<p>Almost master files are centralized and maintained by DPA except for the payroll-department, designation, party and employee.</p> <p>i) The TDS dummy data images shown by RAA is not the correct TDS master tables. Since PEMS was handled by different teams at different times it is not possible to ascertain why the two dummy tables were created.</p> <p>ii) The payroll-department master file is decentralized at budgetary agency level based on past user requirements. Therefore the individual agencies are accountable for the departments they maintain to manage their payroll</p>

<b>3.2.3.</b>	<b>Project Management</b>	
<b>3.2.3.1.</b>	<b>Unavailability of Project</b>	
<b>3.2.3.2.</b>	<b>Lack of Terms of References of</b>	
<b>3.2.3.3.</b>	<b>Inadequate system documents</b>	
<b>3.2.3.4.</b>	<b>No segregation between test and operational environment</b>	Since PEMS was handled by different teams at different times it is not possible to ascertain lapses in the past. But for the current team, testing environment is completely separated from operational environment. The ICT personnel use their own laptops as local server for development and testing. Once the development/enhancement is completed and tested, one ICT personnel is responsible for publishing in live server. A test server also existed till FY 2015-2016 which later crashed . Instead of investing in a new server, DPA plans to use the current server as test server once the PEMS gets shifted to the data center in Thimphu Tech park.
<b>3.2.3.5.</b>	<b>Lack of comprehensive ICT security policy</b>	As per OD recommendations, ICT division is responsible for setting up ICT security policies. Since MOF has more than one critical system owned by different departments, such important initiative has to be taken up at the Ministry level
<b>3.2.3.6.</b>	<b>Lack of proper change management process</b>	Under the current system, the stakeholders develop their own system independently however; in most cases it has direct bearing on PEMS system. To have effect in PEMS system, no formal mode of communication and standard protocols are in place to institutionalize such changes in the PEMS. Changes are made on adhoc basis. Therefore, DPA has no log maintained to track such changes in the system. As a way forward, it is critical for the DPA to have a standard change management protocol..
<b>3.2.3.7.</b>	<b>Data mismatches between PEMS, RCSC, and NPPF</b>	There is no interface linkage between the DPA, RCSC and NPPF system. Therefore while possible controls have been developed in PEMS, individual budgetary agencies are accountable to update correct and valid information in the system

# ANNEXURES

Statement of Outstanding Balances of FY 2009-10 not brought forward to FY 2010-11						Annexure A
S/n	Acc. No. ID	Agency	Closing Balances as per BAS (Nu.)	Closing Balance brought forward to 2010-2011 (Journal	Amount not brought forward from BAS to PEMS	% of amt. not B/f to Closing
A	Personal Advances					
1	580	Secretariat, MoIC (207.01/1001)	50,700.00	0.00	50,700.00	100.00%
2	548	Drug Regulatory Authority (125.01/1001)	245,504.00	245,504.00	0.00	0.00%
3	601	Secretariat, MoH (208.01/1001)	1,209,086.72	466,182.80	742,903.92	61.44%
4	552	National Commission for Women and Children (127.01/1001)	956,181.00	0.00	956,181.00	100.00%
5	544	Bhutan Information Communication & Media Authority (123.01/1001)	7,336.00	0.00	7,336.00	100.00%
6	581	Department of Civil Aviation (AC 209.01/25 -OLD) (207.01/1002)	147,679.00	121,640.00	26,039.00	17.63%
7	641	Ministry of Labour and Human Resources (Bhutan Vocational Qualification Authority, A/C 212.01/38-old) (210.01/1003-new)	32,436.00	0.00	32,436.00	100.00%
8	229	Ministry of Education - International Assistance (211.01/01 (IA)-PLC-OLD) (209.01/2001-NEW)	466,181.40	0.00	466,181.40	100.00%
9	640	Ministry of Labour and Human Resources - Department of Human Resources (A/C 212.01/32-LC OLD) (210.01/1002)	133,869.00	5,000.00	128,869.00	96.27%
10	646	National Institute of Zorig Chusum (212.01/32/005-OLD) (210.01/1007)	466,857.00	0.00	466,857.00	100.00%
11	545	DDC (129.01-LC OLD) (114.01/1001)	32,899.00	0.00	32,899.00	100.00%
12	276	Ministry of Health, Department of Public Health Services (210.01/30 - LC OLD) (208.01/1002-NEW)	26,540.00	0.00	26,540.00	100.00%
13	224	Ministry of Health, International Assistance (210.01/01 (IA)-PLC OLD) (208.01/2016)	254,920.00	0.00	254,920.00	100.00%
14	225	Ministry of Health (210.01/01 UNICEF -PLC) (208.01/2017 -NEW)	489,650.00	0.00	489,650.00	100.00%
15	669	Agriculture Machinery Centre, Paro (205.01/16/002/001-LC) (204.01/1008-NEW)	95,000.00	95,000.00	0.00	0.00%
16	670	National Post Harvest Centre, Paro (205.01/16/003/002-LC) (204.01/1009)	31,000.00	31,000.00	0.00	0.00%

S/n	Acc. No. ID	Agency	Closing Balances as per BAS (Nu.)	Closing Balance brought forward to 2010-2011 (Journal	Amount not brought forward from BAS to PEMS	% of amt. not B/f to Closing
17	519	Centre for Bhutan Studies (116.01/01-LC) (116.01/1001)	5,000.00	0.00	5,000.00	100.00%
18	534	National Statistical Bureau, Thimphu (122.01/01-LC) (121.01/1001-NEW)	299,912.00	0.00	299,912.00	100.00%
19	550	Tourism Council of Bhutan (133.01/01-LC) (126.01/1001-NEW)	49,805.00	49,805.00	0.00	0.00%
20	349	National Assembly Secretariat (102.01/01-LC) (103.01/1001-NEW)	44,758.56	50,000.00	0.00	0.00%
21	536	Election Commission of Bhutan (124.01/01-LC) (109.01/1001-NEW)	343,176.30	400,176.30	0.00	0.00%
22	509	GNH Commission (107.01/01-LC) (117.01/1001-NEW)	30,000.00	0.00	30,000.00	100.00%
23	573	MoWHS, Secretariat (208.01/01-LC) (206.01/1001-NEW)	152,965.00	152,965.00	0.00	0.00%
<b>Sub Total for Personal Advances (Nu.):</b>			<b>5,571,455.98</b>	<b>1,555,031.66</b>	<b>4,016,424.32</b>	<b>72.09%</b>
<b>B</b>	<b>Public Works Advances</b>					
1	580	Secretariat, MoIC (207.01/1001)	83,168,974.40	39,324.00	83,129,650.40	99.95%
2	601	Secretariat, MoH (208.01/1001)	3,629,276.32	76,550.00	3,552,726.32	97.89%
3	552	National Commission for Women and Children (127.01/1001)	1,629,944.00	0.00	1,629,944.00	100.00%
4	581	Department of Civil Aviation (AC 209.01/25 -OLD) (207.01/1002)	29,020,984.36	20,456,622.00	8,564,362.36	29.51%
5	229	Ministry of Education - International Assistance (211.01/01 (IA)-PLC-OLD) (209.01/2001-NEW)	32,041,108.75	0.00	32,041,108.75	100.00%
6	646	National Institute of Zorig Chusum (212.01/32/005-OLD) (210.01/1007)	325,213.00	0.00	325,213.00	100.00%
7	478	Dzongkhag Administration, Thimphu, Chang Geog (418.03 -LC) (418.03/1001-NEW)	139,334.00	0.00	139,334.00	100.00%
8	609	Field Road Maintenance Division, DoR, Thimphu (208.01/24/005-OLD) (206.01/1011-NEW)	5,338,687.00	5,121,321.00	217,366.00	4.07%
9	210	Dzongkhag Administration, Thimphu (418.01-OLD)(418.01/1001)	2,904,909.42	751,235.00	2,153,674.42	74.14%
10	545	DDC (129.01-LC OLD) (114.01/1001)	70,404.43	751,235.00	0.00	0.00%

S/n	Acc. No. ID	Agency	Closing Balances as per BAS (Nu.)	Closing Balance brought forward to 2010-2011 (Journal	Amount not brought forward from BAS to PEMS	% of amt. not B/f to Closing
11	369	District Court, Paro (106.01/008- OLD) (106.01/1008-NEW)	34,403.66	0.00	34,403.66	100.00%
12	142	Strengthening of Livestock Development , DoL, MoA (205.01/17/1894-PLC) (204.01/2013-NEW)	5,324,612.83	377,465.89	4,947,146.94	92.91%
13	190	Ministry of Health (210.01/30/003/2293-PLC) (208.01/2003-NEW)	18,582.00	18,582.00	0.00	0.00%
14	225	Ministry of Health (210.01/01 UNICEF -PLC) (208.01/2017 -NEW)	838,882.00	580,126.00	258,756.00	30.85%
15	571	Ministry of Economic Affairs, Department of Industry(206.01/22-LCOLD) (205.01/1005-NEW)	13,364,654.07	8,672,400.32	4,692,253.75	35.11%
16	669	Agriculture Machinery Centre, Paro (205.01/16/002/001-LC) (204.01/1008-NEW)	316,936.31	316,936.31	0.00	0.00%
17	670	National Post Harvest Centre, Paro (205.01/16/003/002-LC) (204.01/1009)	254,236.15	0.00	254,236.15	100.00%
18	519	Centre for Bhutan Studies (116.01/01-LC) (116.01/1001)	82,419.16	0.00	82,419.16	100.00%
19	534	National Statistical Bureau, Thimphu (122.01/01-LC) (121.01/1001-NEW)	20,615.00	219,912.00	0.00	0.00%
20	349	National Assembly Secretariat (102.01/01-LC) (103.01/1001-NEW)	27,845.00	0.00	27,845.00	100.00%
21	536	Election Commission of Bhutan (124.01/01-LC) (109.01/1001-NEW)	766,309.14	745,309.14	21,000.00	2.74%
22	351	National Council of Bhutan (103.01/01-LC) (104.01/1001-NEW)	32,593.62	0.00	32,593.62	100.00%
23	509	GNH Commission (107.01/01-LC) (117.01/1001-NEW)	32,400.00	0.00	32,400.00	100.00%
24	574	Ministry of Works and Human Settlement, Department of Roads (208.01/24-LCOLD) (206.01/1002)	26,195.93	26,195.93	0.00	0.00%
25	573	MoWHS, Secretariat (208.01/01-LC) (206.01/1001-NEW)	803,774.75	803,774.75	0.00	0.00%
<b>Sub Total for PW Advances (Nu.):</b>			<b>180,213,295.30</b>	<b>38,076,861.77</b>	<b>142,136,433.53</b>	<b>78.87%</b>
<b>C</b>	<b>Deposit Works</b>					



S/n	Acc. No. ID	Agency	Closing Balances as per BAS (Nu.)	Closing Balance brought forward to 2010-2011 (Journal	Amount not brought forward from BAS to PEMS	% of amt. not B/f to Closing
1	580	Secretariat, MoIC (207.01/1001)	102,783,425.00	0.00	102,783,425.00	100.00%
2	548	Drug Regulatory Authority (125.01/1001)	808,205.00	0.00	808,205.00	100.00%
3	601	Secretariat, MoH (208.01/1001)	46,392.00	0.00	46,392.00	100.00%
4	65	Dzongkhag Administration, Thimphu (418.01-OLD)(418.01/1001)	2,732,758.35	0.00	2,732,758.35	100.00%
5	690	Cold Water Fish Culture Centre, HAA (205.01/17/002/012-LC) (204.01/1029-NEW)	1,177,371.92	0.00	1,177,371.92	100.00%
6	276	Ministry of Health, Department of Public Health Services (210.01/30 - LC OLD) (208.01/1002-NEW)	62,885.00	0.00	62,885.00	100.00%
7	519	Centre for Bhutan Studies (116.01/01-LC) (116.01/1001)	2,743,473.18	0.00	2,743,473.18	100.00%
8	351	National Council of Bhutan (103.01/01-LC) (104.01/1001-NEW)	78,270.00	0.00	78,270.00	100.00%
9	534	National Statistical Bureau, Thimphu (122.01/01-LC) (121.01/1001-NEW)	-1,073,614.50	0.00	-1,073,614.50	100.00%
10	574	Ministry of Works and Human Settlement, Department of Roads (208.01/24-LCOLD) (206.01/1002)	-36,975,049.69	40,240,805.00	0.00	0.00%
<b>Totals (+)</b>			<b>110,432,780.45</b>	<b>0.00</b>	<b>110,432,780.45</b>	<b>100.00%</b>
<b>Totals (-)</b>			<b>-38,048,664.19</b>	<b>-36,975,049.69</b>	<b>-1,073,614.50</b>	<b>2.82%</b>
<b>Sub Total for Deposits Works -(Absolute Figure- Nu.):</b>			<b>148,481,444.64</b>	<b>36,975,049.69</b>	<b>111,506,394.95</b>	<b>75.10%</b>
<b>D</b>	<b>Other Deposits</b>					
1	580	Secretariat, MoIC (207.01/1001)	-4,499,354.27	0.00	-4,499,354.27	100.00%
2	601	Secretariat, MoH (208.01/1001)	-2,041,384.00	0.00	-2,041,384.00	100.00%
3	544	Bhutan Information Communication & Media Authority (123.01/1001)	-150.00	0.00	-150.00	100.00%
4	581	Department of Civil Aviation (AC 209.01/25 -OLD) (207.01/1002)	-3,133,771.90	339,990.00	-2,793,781.90	89.15%
5	229	Ministry of Education - International Assistance (211.01/01 (IA)-PLC-OLD) (209.01/2001-NEW)	-1,604,120.81	0.00	-1,604,120.81	100.00%
6	478	Dzongkhag Administration, Thimphu, Chang Geog (418.03 -LC) (418.03/1001-NEW)	-151,616.72	0.00	-151,616.72	100.00%

S/n	Acc. No. ID	Agency	Closing Balances as per BAS (Nu.)	Closing Balance brought forward to 2010-2011 (Journal	Amount not brought forward from BAS to PEMS	% of amt. not B/f to Closing
7	609	Field Road Maintenance Division, DoR, Thimphu (208.01/24/005-OLD) (206.01/1011-NEW)	-9,762,520.34	9,762,520.34	0.00	0.00%
8	65	Dzongkhag Administration, Thimphu (418.01-OLD)(418.01/1001)	-17,668,619.96	0.00	-17,668,619.96	100.00%
9	369	District Court, Paro (106.01/008- OLD) (106.01/1008-NEW)	-9,767.00	0.00	-9,767.00	100.00%
10	690	Cold Water Fish Culture Centre, HAA (205.01/17/002/012-LC) (204.01/1029-NEW)	-323,956.00	0.00	-323,956.00	100.00%
11	142	Strengthening of Livestock Development , DoL, MoA (205.01/17/1894-PLC) (204.01/2013-NEW)	-4,025,228.23	4,326,239.09	0.00	0.00%
12	276	Ministry of Health, Department of Public Health Services (210.01/30 - LC OLD) (208.01/1002-NEW)	-1,459,381.00	1,012,974.93	-446,406.07	30.59%
13	571	Ministry of Economic Affairs, Department of Industry(206.01/22-LCOLD) (205.01/1005-NEW)	-14,671,547.19	4,165,311.63	-10,506,235.56	71.61%
14	669	Agriculture Machinery Centre, Paro (205.01/16/002/001-LC) (204.01/1008-NEW)	-4,081,560.93	4,081,560.93	0.00	0.00%
15	670	National Post Harvest Centre, Paro (205.01/16/003/002-LC) (204.01/1009)	-31,618.33	0.00	-31,618.33	100.00%
16	519	Centre for Bhutan Studies (116.01/01-LC) (116.01/1001)	-95,652.00	0.00	-95,652.00	100.00%
17	550	Tourism Council of Bhutan (133.01/01-LC) (126.01/1001-NEW)	-1,148,529.39	0.00	-1,148,529.39	100.00%
18	351	National Council of Bhutan (103.01/01-LC) (104.01/1001-NEW)	-153,312.00	0.00	-153,312.00	100.00%
19	574	Ministry of Works and Human Settlement, Department of Roads (208.01/24-LCOLD) (206.01/1002)	-5,428,642.67	5,427,057.67	-1,585.00	0.03%
20	573	MoWHS, Secretariat (208.01/01-LC) (206.01/1001-NEW)	-3,475,224.21	1,950,610.30	-1,524,613.91	43.87%
<b>Sub Total for other deposits(Nu.):</b>			<b>-73,765,956.95</b>	<b>-30,765,254.03</b>	<b>-43,000,702.92</b>	<b>58.29%</b>

RELEASES NOT REFLECTED IN FINANCIAL STATEMENTS BUT RECORDED IN BUDGETARY RELEASES DETAILS							Annexure E
S/n	RLS BUDGET-ARY ID	FYID	NoR	Current Release (Nu.)	Capital Release (Nu.)	Lending Release (Nu.)	Repayment Release (Nu.)
1	23	9	1	0.00	200,000.00	0.00	0.00
2	426	9	1	0.00	-200,000.00	0.00	0.00
3	516	9	1	2,756,000.00	0.00	0.00	0.00
4	8820	9	13	-71,000.00	4,536,000.00	0.00	0.00
5	16470	10	1	0.00	0.00	0.00	0.00
6	19044	10	5	0.00	13,837,000.00	0.00	0.00
7	19062	10	1	0.00	150,000.00	0.00	0.00
8	31972	12	5	0.00	-2,587,000.00	0.00	0.00
9	35758	12	1	0.00	13,403.00	0.00	0.00
10	35769	12	4	0.00	0.00	0.00	0.00
11	35770	12	4	0.00	0.00	0.00	0.00
12	48294	13	1	0.00	0.00	0.00	0.00
13	48361	13	2	0.00	0.00	0.00	0.00
14	52631	13	2	0.00	-118,000.00	0.00	0.00
15	55227	13	1	0.00	-791,378.96	0.00	0.00
16	59949	13	2	-74,000.00	74,000.00	0.00	0.00
17	63303	13	1	0.00	0.00	0.00	0.00
18	60271	14	1	10,000.00	0.00	0.00	0.00
19	60291	14	1	0.00	100,000.00	0.00	0.00
20	60292	14	1	200,000.00	0.00	0.00	0.00
21	61397	14	1	20,000.00	0.00	0.00	0.00
22	64477	14	1	662,000.00	0.00	0.00	0.00
23	64546	14	1	186,000.00	0.00	0.00	0.00
24	64547	14	1	86,000.00	0.00	0.00	0.00
25	67050	14	2	0.00	611,000.00	0.00	0.00
26	67051	14	1	0.00	150,000.00	0.00	0.00
27	67052	14	4	0.00	714,000.00	0.00	0.00
28	67053	14	5	0.00	2,000,000.00	0.00	0.00
29	67151	14	2	300,000.00	0.00	0.00	0.00
30	67202	14	1	294,000.00	0.00	0.00	0.00
31	67442	14	1	672,000.00	0.00	0.00	0.00
32	67628	14	1	20,234,000.00	0.00	0.00	0.00
33	69218	14	1	0.00	1,835,900.00	0.00	0.00
34	69258	14	1	0.00	1,102,000.00	0.00	0.00
35	69630	14	2	326,000.00	0.00	0.00	0.00
36	69789	14	2	150,000.00	60,000.00	0.00	0.00
37	69826	14	1	0.00	385,000.00	0.00	0.00
38	70018	14	1	0.00	400,000.00	0.00	0.00
39	70084	14	1	100,000.00	0.00	0.00	0.00
40	70089	14	1	0.00	245,000.00	0.00	0.00
41	70134	14	1	0.00	1,000,000.00	0.00	0.00
42	70176	14	1	0.00	8,500,000.00	0.00	0.00
43	70177	14	1	0.00	104,000.00	0.00	0.00
44	70236	14	1	216,229.00	0.00	0.00	0.00
45	70276	14	3	0.00	731,000.00	0.00	0.00
46	70318	14	2	20,000.00	70,000.00	0.00	0.00
47	70328	14	1	0.00	1,800,000.00	0.00	0.00
48	70424	14	1	0.00	100,000.00	0.00	0.00
49	70498	14	1	101,000.00	0.00	0.00	0.00
50	70520	14	16	36,000.00	3,079,000.00	0.00	0.00
51	70528	14	1	0.00	10,000.00	0.00	0.00
52	70536	14	1	0.00	190,000.00	0.00	0.00
53	70544	14	4	0.00	845,000.00	0.00	0.00
54	70570	14	1	0.00	510,000.00	0.00	0.00
55	70597	14	1	0.00	901,000.00	0.00	0.00

S/n	RLS BUDGET-ARY ID	FYID	NoR	Current Release (Nu.)	Capital Release (Nu.)	Lending Release (Nu.)	Repayment Release (Nu.)
56	70617	14	1	0.00	300,000.00	0.00	0.00
57	70659	14	1	0.00	10,000.00	0.00	0.00
58	70660	14	1	0.00	300,000.00	0.00	0.00
59	70662	14	1	0.00	900,000.00	0.00	0.00
60	70663	14	1	0.00	325,000.00	0.00	0.00
61	70667	14	1	0.00	2,456,000.00	0.00	0.00
62	70674	14	1	0.00	200,000.00	0.00	0.00
63	70675	14	1	0.00	200,000.00	0.00	0.00
64	70679	14	3	0.00	3,500,000.00	0.00	0.00
65	70682	14	1	0.00	172,200.00	0.00	0.00
66	70683	14	1	0.00	170,000.00	0.00	0.00
67	70708	14	2	0.00	200,000.00	0.00	0.00
68	70757	14	1	0.00	250,000.00	0.00	0.00
69	70758	14	3	0.00	1,400,000.00	0.00	0.00
70	70766	14	1	0.00	100,000.00	0.00	0.00
71	70774	14	2	0.00	2,000,000.00	0.00	0.00
72	70809	14	1	-156,871.97	0.00	0.00	0.00
73	70817	14	1	0.00	700,000.00	0.00	0.00
74	70819	14	2	300,000.00	1,600,000.00	0.00	0.00
75	70848	14	1	0.00	575,000.00	0.00	0.00
76	70861	14	1	0.00	1,400,000.00	0.00	0.00
77	70870	14	1	0.00	219,000.00	0.00	0.00
78	70871	14	1	0.00	27,000.00	0.00	0.00
79	70887	14	4	20,000.00	160,000.00	0.00	0.00
80	70893	14	6	0.00	730,000.00	0.00	0.00
81	70894	14	1	0.00	1,950,000.00	0.00	0.00
82	70895	14	1	0.00	215,000.00	0.00	0.00
83	70898	14	1	0.00	50,000.00	0.00	0.00
84	70928	14	1	0.00	1,000,000.00	0.00	0.00
85	70944	14	1	-40,000.00	0.00	0.00	0.00
86	70994	14	1	0.00	120,000.00	0.00	0.00
87	70999	14	2	15,000.00	45,000.00	0.00	0.00
88	71001	14	1	0.00	15,000.00	0.00	0.00
89	71003	14	1	0.00	2,000,000.00	0.00	0.00
90	71006	14	3	0.00	250,000.00	0.00	0.00
91	71011	14	1	200,000.00	0.00	0.00	0.00
92	71020	14	1	0.00	500,000.00	0.00	0.00
93	71043	14	1	0.00	250,000.00	0.00	0.00
94	71049	14	1	0.00	720,000.00	0.00	0.00
95	71050	14	2	0.00	1,400,000.00	0.00	0.00
96	71056	14	1	150,000.00	0.00	0.00	0.00
97	71061	14	1	1,510,000.00	0.00	0.00	0.00
98	71092	14	1	2,000,000.00	0.00	0.00	0.00
99	71094	14	1	0.00	200,000.00	0.00	0.00
100	71095	14	1	0.00	350,000.00	0.00	0.00
101	71096	14	1	0.00	500,000.00	0.00	0.00
102	71114	14	1	0.00	100,000.00	0.00	0.00
103	71118	14	4	0.00	550,000.00	0.00	0.00
104	71120	14	1	0.00	150,000.00	0.00	0.00
105	71121	14	1	0.00	5,233.00	0.00	0.00
106	71127	14	1	0.00	-4,930,000.00	0.00	0.00
107	71136	14	1	0.00	375,000.00	0.00	0.00
108	71138	14	1	765,000.00	0.00	0.00	0.00
109	71139	14	2	300,000.00	1,000,000.00	0.00	0.00
110	71144	14	1	0.00	8,000.00	0.00	0.00
111	71149	14	1	0.00	510,000.00	0.00	0.00
112	71155	14	1	0.00	51,000.00	0.00	0.00
113	71156	14	1	500,000.00	0.00	0.00	0.00

S/n	RLS BUDGET-ARY ID	FYID	NoR	Current Release (Nu.)	Capital Release (Nu.)	Lending Release (Nu.)	Repayment Release (Nu.)
114	71157	14	1	0.00	268,000.00	0.00	0.00
115	71158	14	1	0.00	50,000.00	0.00	0.00
116	71170	14	1	0.00	427,000.00	0.00	0.00
117	71171	14	1	0.00	100,000.00	0.00	0.00
118	71179	14	1	0.00	1,008,000.00	0.00	0.00
119	71184	14	1	1,894,000.00	0.00	0.00	0.00
120	71185	14	1	207,000.00	0.00	0.00	0.00
121	71191	14	2	2,000,000.00	0.00	0.00	0.00
122	71192	14	2	1,250,000.00	0.00	0.00	0.00
123	71193	14	1	0.00	469,000.00	0.00	0.00
124	71196	14	1	0.00	442,000.00	0.00	0.00
125	71198	14	1	600,000.00	0.00	0.00	0.00
126	71200	14	1	0.00	100,000.00	0.00	0.00
127	71201	14	1	0.00	600,000.00	0.00	0.00
128	71213	14	1	0.00	1,071,028.00	0.00	0.00
129	71216	14	1	120,000.00	0.00	0.00	0.00
130	71217	14	2	0.00	400,000.00	0.00	0.00
131	71222	14	1	0.00	3,000,000.00	0.00	0.00
132	71228	14	1	0.00	6,000.00	0.00	0.00
133	71229	14	1	50,000.00	0.00	0.00	0.00
134	71230	14	1	0.00	4,878,758.20	0.00	0.00
135	71232	14	2	40,000.00	0.00	0.00	0.00
136	71233	14	1	0.00	60,000.00	0.00	0.00
137	71236	14	1	0.00	100,000.00	0.00	0.00
138	71237	14	1	0.00	130,000.00	0.00	0.00
139	71244	14	1	400,000.00	0.00	0.00	0.00
140	71245	14	1	0.00	168,275.00	0.00	0.00
141	71247	14	1	0.00	1,000,000.00	0.00	0.00
142	71248	14	1	0.00	2,600,000.00	0.00	0.00
143	71249	14	1	0.00	5,000,000.00	0.00	0.00
144	71253	14	1	0.00	5,770,777.25	0.00	0.00
145	71254	14	1	0.00	227,974.90	0.00	0.00
146	71259	14	1	0.00	22,000.00	0.00	0.00
147	71268	14	1	0.00	90,000.00	0.00	0.00
148	71271	14	1	0.00	16,985,000.00	0.00	0.00
149	71273	14	1	0.00	603,000.00	0.00	0.00
150	71276	14	1	0.00	271,000.00	0.00	0.00
151	71277	14	1	0.00	1,003,000.00	0.00	0.00
152	71284	14	1	0.00	157,000.00	0.00	0.00
153	71285	14	1	0.00	550,000.00	0.00	0.00
154	71288	14	2	0.00	4,200,000.00	0.00	0.00
155	71289	14	1	0.00	1,000,000.00	0.00	0.00
156	71290	14	1	300,000.00	0.00	0.00	0.00
157	71291	14	1	100,000.00	0.00	0.00	0.00
158	71292	14	1	0.00	250,000.00	0.00	0.00
159	71293	14	1	0.00	46,000.00	0.00	0.00
160	71294	14	4	0.00	1,395,000.00	0.00	0.00
161	71295	14	1	0.00	500,000.00	0.00	0.00
162	71300	14	2	0.00	566,760.00	0.00	0.00
163	71304	14	1	0.00	120,000.00	0.00	0.00
164	71306	14	1	0.00	551,540.00	0.00	0.00
165	71309	14	1	0.00	6,210,000.00	0.00	0.00
166	71310	14	1	0.00	1,123,587.00	0.00	0.00
167	71311	14	1	200,000.00	0.00	0.00	0.00
168	71318	14	1	0.00	338,000.00	0.00	0.00
169	71326	14	1	0.00	44,000.00	0.00	0.00
170	71327	14	3	0.00	620,000.00	0.00	0.00
171	71329	14	1	0.00	3,200,000.00	0.00	0.00

S/n	RLS BUDGET-ARY ID	FYID	NoR	Current Release (Nu.)	Capital Release (Nu.)	Lending Release (Nu.)	Repayment Release (Nu.)
172	71330	14	1	30,000.00	0.00	0.00	0.00
173	71333	14	1	32,000.00	0.00	0.00	0.00
174	71334	14	3	0.00	6,074,000.00	0.00	0.00
175	71340	14	1	0.00	562,027.00	0.00	0.00
176	71344	14	3	0.00	200,000.00	0.00	0.00
177	71345	14	2	970,000.00	0.00	0.00	0.00
178	71346	14	1	0.00	300,000.00	0.00	0.00
179	71347	14	1	0.00	375,345.00	0.00	0.00
180	71348	14	1	0.00	1,351,000.00	0.00	0.00
181	71349	14	1	0.00	1,000,000.00	0.00	0.00
182	71350	14	1	0.00	480,000.00	0.00	0.00
183	71352	14	1	150,000.00	0.00	0.00	0.00
184	71353	14	2	0.00	1,319,713.00	0.00	0.00
185	71354	14	1	0.00	200,000.00	0.00	0.00
186	71356	14	1	0.00	426,000.00	0.00	0.00
187	71357	14	1	0.00	1,630,000.00	0.00	0.00
188	71358	14	5	0.00	7,500,000.00	0.00	0.00
189	71361	14	2	0.00	350,000.00	0.00	0.00
190	71365	14	1	0.00	254,223.00	0.00	0.00
191	71366	14	2	0.00	-888,000.00	0.00	0.00
192	71367	14	1	0.00	100,000.00	0.00	0.00
193	71372	14	2	1,150,000.00	0.00	0.00	0.00
194	71373	14	2	0.00	125,000.00	0.00	0.00
195	71375	14	2	0.00	155,000.00	0.00	0.00
196	71376	14	1	0.00	1,000,000.00	0.00	0.00
197	71377	14	1	30,000.00	0.00	0.00	0.00
Total (Nu.):				41,310,357.03	156,072,365.39	0.00	0.00
				197,382,722.42			

LIST OF DOUBLE RELEASES										Annexure F
S/n		RLSID	DV	DV Date	Approved Date	Status	RLS TYPE	Payee	Address	Amount
A		Non-Revenue Releases								
1	i.	3001	OV.10.20	16/10/2014	16/10/2014	A	NR	DPA	Non Revenue Release from DPA(Online non-revenue release with ref: iNR.2014.9.113)	44,185.00
	ii.	3001	OV.10.22	16/10/2014	16/10/2014	A	NR	DPA	Non Revenue Release from DPA(Online non-revenue release with ref: iNR.2014.9.113)	44,185.00
2	i.	3065	OV.11.1	05/11/2014	05/11/2014	A	NR	DPA	Non Revenue Release from DPA(Non Revenue release for iNR.2014.10.304)	4,416,370.00
	ii.	3065	OV.11.21	05/11/2014	05/11/2014	A	NR	DPA	Non Revenue Release from DPA(Non Revenue release for iNR.2014.10.304)	4,416,370.00
3	i.	3066	OV.11.2	05/11/2014	05/11/2014	A	NR	DPA	Non Revenue Release from DPA(Non revenue release for iNR.2014.10.334)	21,543.95
	ii.	3066	OV.11.22	05/11/2014	05/11/2014	A	NR	DPA	Non Revenue Release from DPA(Non revenue release for iNR.2014.10.334)	21,543.95
4	i.	3067	OV.11.23	05/11/2014	05/11/2014	A	NR	DPA	Non Revenue Release from DPA(Non-Revenue release for iNR.2014.9.202)	245,781.74
	ii.	3067	OV.11.3	05/11/2014	05/11/2014	A	NR	DPA	Non Revenue Release from DPA(Non-Revenue release for iNR.2014.9.202)	245,781.74
5	i.	3104	OV.11.29	12/11/2014	12/11/2014	A	NR	DPA	Non Revenue Release from DPA(NR release from DPA ref....iNR.2014.9.139)	26,986.00
	ii.	3104	OV.11.41	12/11/2014	12/11/2014	A	NR	DPA	Non Revenue Release from DPA(NR release from DPA ref....iNR.2014.9.139)	26,986.00
6	i.	3105	OV.11.30	12/11/2014	12/11/2014	A	NR	DPA	Non Revenue Release from DPA(NR release from DPA ref.....iNR.2014.9.127)	53,986.00
	ii.	3105	OV.11.42	12/11/2014	12/11/2014	A	NR	DPA	Non Revenue Release from DPA(NR release from DPA ref.....iNR.2014.9.127)	53,986.00
7	i.	3106	OV.11.34	12/11/2014	12/11/2014	A	NR	DPA	Non Revenue Release from DPA(NR release from DPA ref.....iNR.2014.9.184)	110,000.00
	ii.	3106	OV.11.47	12/11/2014	12/11/2014	A	NR	DPA	Non Revenue Release from DPA(NR release from DPA ref.....iNR.2014.9.184)	110,000.00



S/n		RLSID	DV	DV Date	Approved Date	Status	RLS TYPE	Payee	Address	Amount
8	i.	3107	OV.11.35	12/11/2014	12/11/2014	A	NR	DPA	Non Revenue Release from DPA(NR release from DPA ref.....iNR.2014.9.186)	200,000.00
	ii.	3107	OV.11.46	12/11/2014	12/11/2014	A	NR	DPA	Non Revenue Release from DPA(NR release from DPA ref.....iNR.2014.9.186)	200,000.00
9	i.	3428	OV.2.11	11/02/2015	11/02/2015	A	NR	DPA	Non Revenue Release from DPA(ND release for iNR.2014.12.531)	361,000.00
	ii.	3428	OV.2.24	11/02/2015	11/02/2015	A	NR	DPA	Non Revenue Release from DPA(ND release for iNR.2014.12.531)	361,000.00
10	i.	3429	OV.2.12	11/02/2015	11/02/2015	A	NR	DPA	Non Revenue Release from DPA(ND release for iNR.2015.1.615.)	100,000.00
	ii.	3429	OV.2.25	11/02/2015	11/02/2015	A	NR	DPA	Non Revenue Release from DPA(ND release for iNR.2015.1.615.)	100,000.00
11	i.	3430	OV.2.13	11/02/2015	11/02/2015	A	NR	DPA	Non Revenue Release from DPA(ND release for iNR.2015.1.597.)	65,000.00
	ii.	3430	OV.2.26	11/02/2015	11/02/2015	A	NR	DPA	Non Revenue Release from DPA(ND release for iNR.2015.1.597.)	65,000.00
<b>B</b>		<b>Refundable Releases</b>								
12	i.	9064	OV.11.2	12/11/2014	12/11/2014	A	RD	DPA	Refundable Release from DPA(RD release for iRD.2014.6.3260)	4,499.00
	ii.	9064	OV.11.31	12/11/2014	12/11/2014	A	RD	DPA	Refundable Release from DPA(RD release for iRD.2014.6.3260)	4,499.00
13	i.	9065	OV.11.3	12/11/2014	12/11/2014	A	RD	DPA	Refundable Release from DPA(RD release for iRD.2014.6.3257)	4,000.00
	ii.	9065	OV.11.32	12/11/2014	12/11/2014	A	RD	DPA	Refundable Release from DPA(RD release for iRD.2014.6.3257)	4,000.00
14	i.	9066	OV.11.33	12/11/2014	12/11/2014	A	RD	DPA	Refundable Release from DPA(RD release for iRD.2014.6.3256)	5,481.00
	ii.	9066	OV.11.4	12/11/2014	12/11/2014	A	RD	DPA	Refundable Release from DPA(RD release for iRD.2014.6.3256)	5,481.00
15	i.	9067	OV.11.34	12/11/2014	12/11/2014	A	RD	DPA	Refundable Release from DPA(RD release for iRD.2014.6.2949)	8,000.00
	ii.	9067	OV.11.5	12/11/2014	12/11/2014	A	RD	DPA	Refundable Release from DPA(RD release for iRD.2014.6.2949)	8,000.00

S/n		RLSID	DV	DV Date	Approved Date	Status	RLS TYPE	Payee	Address	Amount
16	i.	9068	OV.11.35	12/11/2014	12/11/2014	A	RD	DPA	Refundable Release from DPA(RD release for iRD.2014.6.2948)	14,436.00
	ii.	9068	OV.11.6	12/11/2014	12/11/2014	A	RD	DPA	Refundable Release from DPA(RD release for iRD.2014.6.2948)	14,436.00
17	i.	9069	OV.11.36	12/11/2014	12/11/2014	A	RD	DPA	Refundable Release from DPA(RD release for iRD.2014.6.2947)	8,130.00
	ii.	9069	OV.11.7	12/11/2014	12/11/2014	A	RD	DPA	Refundable Release from DPA(RD release for iRD.2014.6.2947)	8,130.00
18	i.	9070	OV.11.37	12/11/2014	12/11/2014	A	RD	DPA	Refundable Release from DPA(RD release for iRD.2014.6.2946)	8,130.00
	ii.	9070	OV.11.8	12/11/2014	12/11/2014	A	RD	DPA	Refundable Release from DPA(RD release for iRD.2014.6.2946)	8,130.00
19	i.	9071	OV.11.38	12/11/2014	12/11/2014	A	RD	DPA	Refundable Release from DPA(RD release for iRD.2014.6.2945)	2,000.00
	ii.	9071	OV.11.9	12/11/2014	12/11/2014	A	RD	DPA	Refundable Release from DPA(RD release for iRD.2014.6.2945)	2,000.00
20	i.	9072	OV.11.10	12/11/2014	12/11/2014	A	RD	DPA	Refundable Release from DPA(RD release for iRD.2014.6.2943)	10,500.00
	ii.	9072	OV.11.39	12/11/2014	12/11/2014	A	RD	DPA	Refundable Release from DPA(RD release for iRD.2014.6.2943)	10,500.00
21	i.	9073	OV.11.11	12/11/2014	12/11/2014	A	RD	DPA	Refundable Release from DPA(RD release for iRD.2014.6.2944)	2,000.00
	ii.	9073	OV.11.40	12/11/2014	12/11/2014	A	RD	DPA	Refundable Release from DPA(RD release for iRD.2014.6.2944)	2,000.00
22	i.	9074	OV.11.12	12/11/2014	12/11/2014	A	RD	DPA	Refundable Release from DPA(RD release for iRD.2014.6.2942)	14,100.00
	ii.	9074	OV.11.41	12/11/2014	12/11/2014	A	RD	DPA	Refundable Release from DPA(RD release for iRD.2014.6.2942)	14,100.00
23	i.	9075	OV.11.13	12/11/2014	12/11/2014	A	RD	DPA	Refundable Release from DPA(RD release for iRD.2014.6.2941)	3,000.00
	ii.	9075	OV.11.42	12/11/2014	12/11/2014	A	RD	DPA	Refundable Release from DPA(RD release for iRD.2014.6.2941)	3,000.00
24	i.	9076	OV.11.14	12/11/2014	12/11/2014	A	RD	DPA	Refundable Release from DPA(RD release for iRD.2014.6.2940)	9,000.00
	ii.	9076	OV.11.43	12/11/2014	12/11/2014	A	RD	DPA	Refundable Release from DPA(RD release for iRD.2014.6.2940)	9,000.00

S/n		RLSID	DV	DV Date	Approved Date	Status	RLS TYPE	Payee	Address	Amount
C		Budgetary Releases								
25	i.	40870	OV.6.69	23/06/2014	23/06/2014	A	BR	DPA	Budgetary Release From DPA(Online release.)	17,500.00
										2,911,000.00
	ii.	40870	OV.6.71	23/06/2014	23/06/2014	A	BR	DPA	Budgetary Release From DPA(Online release.)	17,500.00
										2,911,000.00
26	i.	48149	OV.12.6	16/12/2014	16/12/2014	A	BR	DPA	Budgetary Release From DPA(Online release with ref: BR.2014.9.19020)	125,000.00
	ii.	48149	OV.12.7	16/12/2014	16/12/2014	A	BR	DPA	Budgetary Release From DPA(Online release with ref: BR.2014.9.19020)	125,000.00
27	i.	48157	OV.12.3	16/12/2014	16/12/2014	A	BR	DPA	Budgetary Release From DPA(1. Online release.)	150,000.00
	ii.	48157	OV.12.5	16/12/2014	16/12/2014	A	BR	DPA	Budgetary Release From DPA(1. Online release.)	150,000.00
28	i.	2074	OV.10.1	05/10/2010	05/10/2010	A	BR	DPA	Budgetary Release From DPA	2,756,000.00
	ii.	2074	OV.10.1	05/10/2010	05/10/2010	A	BR	DPA	Budgetary Release From DPA	2,756,000.00
	iii.	2074	OV.10.1	05/10/2010	05/10/2010	A	BR	DPA	Budgetary Release From DPA	2,756,000.00
29	i.	4437	OV.1.1	11/01/2011	11/01/2011	A	BR	DPA	Budgetary Release From DPA	2,756,000.00
	ii.	4437	OV.1.1	11/01/2011	11/01/2011	A	BR	DPA	Budgetary Release From DPA	2,756,000.00
	iii.	4437	OV.1.1	11/01/2011	11/01/2011	A	BR	DPA	Budgetary Release From DPA	2,756,000.00
30	i.	8819	OV.5.1	31/05/2011	31/05/2011	A	BR	DPA	Budgetary Release From DPA	876,000.00
										2,798,000.00
	ii.	8819	OV.5.1	31/05/2011	31/05/2011	A	BR	DPA	Budgetary Release From DPA	876,000.00
										2,798,000.00
	iii.	8819	OV.5.1	31/05/2011	31/05/2011	A	BR	DPA	Budgetary Release From DPA	876,000.00
										2,798,000.00
x		Total amount reflected in Receipts and Payments Statements (Nu.):								45,441,257.38
y		Amount to be reflected in the Receipts and Payments Statements (Nu.):								18,127,628.69
y-x		Excess Amount reflected in Receipts and Payments Statements due to double booking (Nu.):								27,313,628.69

LIST OF BUDGETLINES WITH NEGATIVE BUDGET AMOUNTS											Annexure G
Sl. No	AUID	DEPTID	FOID	PROGRAMID	OUTPUTID	ACTIVITYID	SUBACTIVITYID	BUDGETLINEID	CURRENT BUDGET AMOUNT (Nu.)	CAPITAL BUDGET AMOUNT (Nu.)	REPAYMENT BUDGET AMOUNT (Nu.)
1	291	21	106	45	19	832	1510	181		-	(9,506,000.00)
2	291	21	106	45	19	832	1511	183		-	(1,813,000.00)
3	291	21	106	45	19	832	1513	187		-	(15,309,000.00)
4	276	41	191	72	68	1393	3292	10917	(82,000.00)	-	-
5	33	128	348	30	92	1961	5532	12568	-	(40,000.00)	-
6	292	10	144	82	1	5719	14589	14699		(15,000,000.00)	-
7	25	90	49	23	1	5929	15365	15635		(40,000,000.00)	-
8	295	312	561	56	39	6153	16492	16771	(9,300,000.00)	1,779,000.00	-
9	295	313	562	57	45	6162	16515	16807		(484,000.00)	-
10	2	61	84	59	133	6306	16883	16886	(470,000.00)	3,769,000.00	-
11	2	61	84	59	133	6306	16883	16887		(825,000.00)	-
12	65	104	270	30	91	9967	25949	25078	-	(247,000.00)	-
13	276	39	11	70	1	10361	26936	26262	(14,000.00)	223,000.00	-
14	65	105	271	71	96	10387	27024	26451	-	(205,000.00)	-
15	276	39	11	70	1	5563	13813	27227		(800,000.00)	-
16	19	86	42	19	1	10945	30143	29848	(50,000.00)	-	-
17	294	26	236	51	1	11248	31598	30661	-	(805,000.00)	-
18	17	43	188	75	133	11600	33279	32081	(210,000.00)	1,840,000.00	-
19	297	2021	2284	93	58	16858	48627	62072	-	(1,700,000.00)	-
20	297	2021	2284	93	58	16858	48628	62073	-	(744,000.00)	-
21	276	39	11	70	58	18005	53422	79008	(1,954,000.00)	-	-

**LIST OF CASES WITH DIFFERENT HEALTH CONTRIBUTIONS**

*Annexure H*

Sl. No	EMP ID	DEPT ID	DEPARTMENT	BASICPAY (Nu.)	HC %	HC AMOUNT (Nu.)	ACTUAL HC AMOUNT (Nu.)	GROSS PAY (Nu.)	MONTH ID	FYID
1	8860	391	BARSHONG CPS	10000.00	1.00	0.00	120.00	12000.00	14	9
2	6296	394	BETENI CPS	10000.00	1.00	0.00	100.00	10000.00	14	9
3	4029	899	Range Office S/J	1000.00	1.00	0.00	10.00	1000.00	14	9
4	4033	899	Range Office S/J	1000.00	1.00	0.00	10.00	1000.00	14	9
5	4053	902	Range Office J/Kha	1000.00	1.00	0.00	10.00	1000.00	14	9
6	4484	902	Range Office J/Kha	1000.00	0.00	0.00	10.00	1000.00	14	9
7	5977	999	Nabesa CPS	5000.00	1.00	0.00	50.00	5000.00	14	9
8	5982	999	Nabesa CPS	10000.00	0.00	0.00	100.00	10000.00	14	9
9	5111	1000	Issuna CPS	10000.00	0.00	0.00	100.00	10000.00	14	9
10	5117	1000	Issuna CPS	10000.00	0.00	0.00	100.00	10000.00	14	9
11	7168	1002	Ramtshekha CPS	10000.00	0.00	0.00	100.00	10000.00	14	9
12	10014	1011	Wanakha Cent. School	10000.00	1.00	0.00	100.00	10000.00	14	9
13	6834	1105	Education Services	1000.00	0.00	0.00	10.00	1000.00	19	14
14	6861	1105	Education Services	1000.00	0.00	0.00	10.00	1000.00	19	14
15	22684	1853	Tphu Forest Division	1000.00	0.00	0.00	10.00	1000.00	14	14
16	22684	1853	Tphu Forest Division	1000.00	0.00	0.00	10.00	1000.00	15	14
17	22684	1853	Tphu Forest Division	1000.00	0.00	0.00	10.00	1000.00	16	14
18	22684	1853	Tphu Forest Division	1000.00	0.00	0.00	10.00	1000.00	17	14
19	22684	1853	Tphu Forest Division	1000.00	0.00	0.00	10.00	1000.00	18	14
20	22684	1853	Tphu Forest Division	1000.00	0.00	0.00	10.00	1000.00	19	14
21	22684	1853	Tphu Forest Division	1000.00	0.00	0.00	10.00	1000.00	8	14
22	22684	1853	Tphu Forest Division	1000.00	0.00	0.00	10.00	1000.00	9	14
23	22684	1853	Tphu Forest Division	1000.00	0.00	0.00	10.00	1000.00	10	14
24	22719	1853	Tphu Forest Division	1000.00	0.00	0.00	10.00	1000.00	14	14
25	22719	1853	Tphu Forest Division	1000.00	0.00	0.00	10.00	1000.00	15	14
26	22719	1853	Tphu Forest Division	1000.00	0.00	0.00	10.00	1000.00	16	14
27	22719	1853	Tphu Forest Division	1000.00	0.00	0.00	10.00	1000.00	17	14
28	22719	1853	Tphu Forest Division	1000.00	0.00	0.00	10.00	1000.00	18	14
29	22719	1853	Tphu Forest Division	1000.00	0.00	0.00	10.00	1000.00	19	14
30	22719	1853	Tphu Forest Division	1000.00	0.00	0.00	10.00	1000.00	8	14

LIST OF CASES WHERE HEALTH CONTRIBUTION WAS DEDUCTED FROM RBP PERSONNEL									Annexure I	
ID	DEPTID	DEPARTMENT	DESIGNATION	MONTH	FIN_YEAR	EMPID	EMPLOYMENT TYPE	BASICPAY (Nu.)	HC %	HC AMOUNT (Nu.)
1	2868	RBP B/thang,Div.XIII	Brigediar	November	2014-2015	62786	R	45,860.00	1.00	967.00
2	2674	RBP Div XII Wangdue	Lt Colonel	November	2014-2015	62789	R	35,120.00	0.00	361.00
3	2773	RBP Trongsa	Lt Colonel	November	2014-2015	62781	R	32,520.00	1.00	333.00
4	2868	RBP B/thang,Div.XIII	Lt Colonel	November	2014-2015	62726	R	32,520.00	1.00	470.00
5	2674	RBP Div XII Wangdue	Captain	July	2015-2016	62829	R	22,620.00	1.00	234.00
6	2674	RBP Div XII Wangdue	Captain	July	2015-2016	66126	R	22,620.00	1.00	226.00
7	2674	RBP Div XII Wangdue	Captain	November	2014-2015	62829	R	22,620.00	1.00	234.00
8	2674	RBP Div XII Wangdue	Chuma	July	2015-2016	62882	R	7,905.00	1.00	79.00
9	2674	RBP Div XII Wangdue	Chuma	July	2015-2016	62883	R	7,325.00	0.00	73.00
10	2674	RBP Div XII Wangdue	Chuma	July	2015-2016	62884	R	7,325.00	1.00	73.00
11	2674	RBP Div XII Wangdue	Chuma	July	2015-2016	62885	R	7,325.00	1.00	73.00
12	2674	RBP Div XII Wangdue	Chuma	July	2015-2016	62886	R	7,760.00	1.00	78.00
13	2674	RBP Div XII Wangdue	Chuma	July	2015-2016	62887	R	7,760.00	1.00	78.00
14	2674	RBP Div XII Wangdue	Chuma	July	2015-2016	62888	R	7,760.00	1.00	78.00
15	2674	RBP Div XII Wangdue	Chuma	July	2015-2016	62890	R	7,760.00	1.00	78.00
16	2674	RBP Div XII Wangdue	Chuma	July	2015-2016	62891	R	7,760.00	1.00	78.00
17	2674	RBP Div XII Wangdue	Chuma	July	2015-2016	62892	R	7,760.00	1.00	78.00
18	2674	RBP Div XII Wangdue	Chuma	July	2015-2016	62893	R	7,615.00	1.00	76.00
19	2674	RBP Div XII Wangdue	Chuma	July	2015-2016	62894	R	7,615.00	1.00	76.00
20	2674	RBP Div XII Wangdue	Chuma	July	2015-2016	62895	R	7,615.00	1.00	76.00
21	2674	RBP Div XII Wangdue	Chuma	July	2015-2016	62896	R	7,615.00	1.00	76.00
22	2674	RBP Div XII Wangdue	Chuma	July	2015-2016	62897	R	7,615.00	1.00	76.00
23	2674	RBP Div XII Wangdue	Chuma	July	2015-2016	62899	R	7,615.00	0.00	76.00
24	2674	RBP Div XII Wangdue	Chuma	July	2015-2016	62900	R	7,615.00	1.00	76.00
25	2674	RBP Div XII Wangdue	Chuma	July	2015-2016	62901	R	7,615.00	0.00	76.00
26	2674	RBP Div XII Wangdue	Chuma	July	2015-2016	62902	R	7,615.00	1.00	76.00
27	2674	RBP Div XII Wangdue	Chuma	July	2015-2016	62903	R	7,615.00	1.00	76.00
28	2674	RBP Div XII Wangdue	Chuma	July	2015-2016	62904	R	7,470.00	1.00	75.00
29	2674	RBP Div XII Wangdue	Chuma	July	2015-2016	62905	R	7,470.00	1.00	75.00
30	2674	RBP Div XII Wangdue	Chuma	July	2015-2016	62906	R	7,615.00	1.00	76.00

ID	DEPTID	DEPARTMENT	DESIGNATION	MONTH	FIN_YEAR	EMPID	EMPLOYMENT TYPE	BASICPAY (Nu.)	HC %	HC AMOUNT (Nu.)
31	2674	RBP Div XII Wangdue	Chuma	July	2015-2016	62907	R	7,760.00	1.00	78.00
32	2674	RBP Div XII Wangdue	Chuma	July	2015-2016	62908	R	7,760.00	1.00	78.00
33	2674	RBP Div XII Wangdue	Chuma	July	2015-2016	62909	R	7,325.00	1.00	73.00
34	2674	RBP Div XII Wangdue	Chuma	July	2015-2016	62910	R	7,325.00	1.00	73.00
35	2674	RBP Div XII Wangdue	Chuma	July	2015-2016	62911	R	7,325.00	1.00	73.00
36	2674	RBP Div XII Wangdue	Chuma	July	2015-2016	62912	R	7,325.00	1.00	73.00
37	2674	RBP Div XII Wangdue	Chuma	July	2015-2016	62913	R	7,325.00	1.00	73.00
38	2674	RBP Div XII Wangdue	Chuma	July	2015-2016	62914	R	7,325.00	1.00	73.00
39	2674	RBP Div XII Wangdue	Chuma	July	2015-2016	62915	R	7,325.00	1.00	73.00
40	2674	RBP Div XII Wangdue	Chuma	July	2015-2016	62917	R	7,325.00	1.00	73.00
41	2674	RBP Div XII Wangdue	Chuma	July	2015-2016	62918	R	7,325.00	1.00	73.00
42	2674	RBP Div XII Wangdue	Chuma	July	2015-2016	62919	R	7,325.00	0.00	73.00
43	2674	RBP Div XII Wangdue	Chuma	July	2015-2016	62920	R	7,325.00	0.00	73.00
44	2674	RBP Div XII Wangdue	Chuma	July	2015-2016	62925	R	8,050.00	1.00	81.00
45	2674	RBP Div XII Wangdue	Chuma	July	2015-2016	62926	R	7,760.00	1.00	78.00
46	2674	RBP Div XII Wangdue	Chuma	July	2015-2016	62927	R	7,760.00	1.00	78.00
47	2674	RBP Div XII Wangdue	Chuma	July	2015-2016	62928	R	7,760.00	1.00	78.00
48	2674	RBP Div XII Wangdue	Chuma	July	2015-2016	62930	R	7,325.00	1.00	73.00
49	2674	RBP Div XII Wangdue	Chuma	July	2015-2016	62931	R	7,760.00	1.00	78.00
50	2674	RBP Div XII Wangdue	Chuma	July	2015-2016	65585	R	7,325.00	1.00	73.00
51	2674	RBP Div XII Wangdue	Chuma	July	2015-2016	66210	R	7,325.00	1.00	73.00
52	2674	RBP Div XII Wangdue	Chuma	July	2015-2016	66211	R	7,325.00	1.00	73.00
53	2674	RBP Div XII Wangdue	Chuma	July	2015-2016	66212	R	7,325.00	1.00	73.00
54	2674	RBP Div XII Wangdue	Chuma	July	2015-2016	66213	R	7,325.00	1.00	73.00
55	2674	RBP Div XII Wangdue	Chuma	July	2015-2016	66216	R	7,325.00	1.00	73.00
56	2674	RBP Div XII Wangdue	Chuma	July	2015-2016	66217	R	7,325.00	0.00	73.00
57	2674	RBP Div XII Wangdue	Chuma	July	2015-2016	66218	R	7,325.00	1.00	73.00
58	2674	RBP Div XII Wangdue	Chuma	July	2015-2016	66219	R	7,325.00	1.00	73.00
59	2674	RBP Div XII Wangdue	Chuma	July	2015-2016	66220	R	7,325.00	1.00	73.00
60	2674	RBP Div XII Wangdue	Chuma	July	2015-2016	66221	R	7,325.00	1.00	73.00
61	2674	RBP Div XII Wangdue	Chuma	July	2015-2016	66222	R	7,325.00	1.00	73.00
62	2674	RBP Div XII Wangdue	Chuma	July	2015-2016	66223	R	7,325.00	1.00	73.00



ID	DEPTID	DEPARTMENT	DESIGNATION	MONTH	FIN_YEAR	EMPID	EMPLOYMENT TYPE	BASICPAY (Nu.)	HC %	HC AMOUNT (Nu.)
63	2674	RBP Div XII Wangdue	Chuma	November	2014-2015	62882	R	7,905.00	1.00	79.00
64	2674	RBP Div XII Wangdue	Chuma	November	2014-2015	62883	R	7,325.00	0.00	73.00
65	2674	RBP Div XII Wangdue	Chuma	November	2014-2015	62884	R	7,325.00	1.00	73.00
66	2674	RBP Div XII Wangdue	Chuma	November	2014-2015	62885	R	7,325.00	1.00	73.00
67	2674	RBP Div XII Wangdue	Chuma	November	2014-2015	62886	R	7,760.00	1.00	78.00
68	2674	RBP Div XII Wangdue	Chuma	November	2014-2015	62887	R	7,760.00	1.00	78.00
69	2674	RBP Div XII Wangdue	Chuma	November	2014-2015	62888	R	7,760.00	1.00	78.00
70	2674	RBP Div XII Wangdue	Chuma	November	2014-2015	62890	R	7,760.00	1.00	78.00
71	2674	RBP Div XII Wangdue	Chuma	November	2014-2015	62891	R	7,760.00	1.00	78.00
72	2674	RBP Div XII Wangdue	Chuma	November	2014-2015	62892	R	7,760.00	1.00	78.00
73	2674	RBP Div XII Wangdue	Chuma	November	2014-2015	62893	R	7,615.00	1.00	76.00
74	2674	RBP Div XII Wangdue	Chuma	November	2014-2015	62894	R	7,615.00	1.00	76.00
75	2674	RBP Div XII Wangdue	Chuma	November	2014-2015	62895	R	7,615.00	1.00	76.00
76	2674	RBP Div XII Wangdue	Chuma	November	2014-2015	62896	R	7,615.00	1.00	76.00
77	2674	RBP Div XII Wangdue	Chuma	November	2014-2015	62897	R	7,615.00	1.00	76.00
78	2674	RBP Div XII Wangdue	Chuma	November	2014-2015	62899	R	7,615.00	0.00	76.00
79	2674	RBP Div XII Wangdue	Chuma	November	2014-2015	62900	R	7,615.00	1.00	76.00
80	2674	RBP Div XII Wangdue	Chuma	November	2014-2015	62901	R	7,615.00	0.00	76.00
81	2674	RBP Div XII Wangdue	Chuma	November	2014-2015	62902	R	7,615.00	1.00	76.00
82	2674	RBP Div XII Wangdue	Chuma	November	2014-2015	62903	R	7,615.00	1.00	76.00
83	2674	RBP Div XII Wangdue	Chuma	November	2014-2015	62904	R	7,470.00	1.00	75.00
84	2674	RBP Div XII Wangdue	Chuma	November	2014-2015	62905	R	7,470.00	1.00	75.00
85	2674	RBP Div XII Wangdue	Chuma	November	2014-2015	62906	R	7,615.00	1.00	76.00
86	2674	RBP Div XII Wangdue	Chuma	November	2014-2015	62907	R	7,760.00	1.00	78.00
87	2674	RBP Div XII Wangdue	Chuma	November	2014-2015	62908	R	7,760.00	1.00	78.00
88	2674	RBP Div XII Wangdue	Chuma	November	2014-2015	62909	R	7,325.00	1.00	73.00
89	2674	RBP Div XII Wangdue	Chuma	November	2014-2015	62910	R	7,325.00	1.00	73.00
90	2674	RBP Div XII Wangdue	Chuma	November	2014-2015	62911	R	7,325.00	1.00	73.00
91	2674	RBP Div XII Wangdue	Chuma	November	2014-2015	62912	R	7,325.00	1.00	73.00
92	2674	RBP Div XII Wangdue	Chuma	November	2014-2015	62913	R	7,325.00	1.00	73.00
93	2674	RBP Div XII Wangdue	Chuma	November	2014-2015	62914	R	7,325.00	1.00	73.00
94	2674	RBP Div XII Wangdue	Chuma	November	2014-2015	62915	R	7,325.00	1.00	73.00



ID	DEPTID	DEPARTMENT	DESIGNATION	MONTH	FIN_YEAR	EMPID	EMPLOYMENT TYPE	BASICPAY (Nu.)	HC %	HC AMOUNT (Nu.)
95	2674	RBP Div XII Wangdue	Chuma	November	2014-2015	62917	R	7,325.00	1.00	73.00
96	2674	RBP Div XII Wangdue	Chuma	November	2014-2015	62918	R	7,325.00	1.00	73.00
97	2674	RBP Div XII Wangdue	Chuma	November	2014-2015	62919	R	7,325.00	0.00	73.00
98	2674	RBP Div XII Wangdue	Chuma	November	2014-2015	62920	R	7,325.00	0.00	73.00
99	2674	RBP Div XII Wangdue	Chuma	November	2014-2015	62925	R	8,050.00	1.00	81.00
100	2674	RBP Div XII Wangdue	Chuma	November	2014-2015	62926	R	7,760.00	1.00	78.00
101	2674	RBP Div XII Wangdue	Chuma	November	2014-2015	62927	R	7,760.00	1.00	78.00
102	2674	RBP Div XII Wangdue	Chuma	November	2014-2015	62928	R	7,760.00	1.00	78.00
103	2674	RBP Div XII Wangdue	Chuma	November	2014-2015	62930	R	7,325.00	1.00	73.00
104	2674	RBP Div XII Wangdue	Chuma	November	2014-2015	62931	R	7,760.00	1.00	78.00
105	2868	RBP B/thang,Div.XIII	Chuma	November	2014-2015	62737	R	7,325.00	1.00	81.00
106	2674	RBP Div XII Wangdue	Gopa	July	2015-2016	62881	R	9,180.00	0.00	92.00
107	2674	RBP Div XII Wangdue	Gopa	July	2015-2016	62921	R	9,180.00	1.00	92.00
108	2674	RBP Div XII Wangdue	Gopa	July	2015-2016	62922	R	8,860.00	1.00	89.00
109	2674	RBP Div XII Wangdue	Gopa	July	2015-2016	62923	R	8,860.00	1.00	89.00
110	2674	RBP Div XII Wangdue	Gopa	July	2015-2016	62924	R	8,700.00	1.00	87.00
111	2674	RBP Div XII Wangdue	Gopa	July	2015-2016	65558	R	8,060.00	1.00	81.00
112	2674	RBP Div XII Wangdue	Gopa	July	2015-2016	66143	R	8,060.00	1.00	81.00
113	2674	RBP Div XII Wangdue	Gopa	July	2015-2016	66144	R	8,060.00	1.00	81.00
114	2674	RBP Div XII Wangdue	Gopa	July	2015-2016	66145	R	8,060.00	1.00	81.00
115	2674	RBP Div XII Wangdue	Gopa	July	2015-2016	66224	R	8,060.00	1.00	81.00
116	2674	RBP Div XII Wangdue	Gopa	July	2015-2016	66225	R	8,060.00	1.00	81.00
117	2674	RBP Div XII Wangdue	Gopa	July	2015-2016	66226	R	8,060.00	1.00	81.00
118	2674	RBP Div XII Wangdue	Gopa	July	2015-2016	66227	R	8,060.00	1.00	81.00
119	2674	RBP Div XII Wangdue	Gopa	November	2014-2015	62881	R	9,180.00	0.00	92.00
120	2674	RBP Div XII Wangdue	Gopa	November	2014-2015	62921	R	9,180.00	1.00	92.00
121	2674	RBP Div XII Wangdue	Gopa	November	2014-2015	62922	R	8,860.00	1.00	89.00
122	2674	RBP Div XII Wangdue	Gopa	November	2014-2015	62923	R	8,860.00	1.00	89.00
123	2674	RBP Div XII Wangdue	Gopa	November	2014-2015	62924	R	8,700.00	1.00	87.00
124	2773	RBP Trongsa	Gopa	November	2014-2015	62809	R	8,700.00	1.00	87.00
125	2674	RBP Div XII Wangdue	Peljab	July	2015-2016	62866	R	10,960.00	1.00	110.00
126	2674	RBP Div XII Wangdue	Peljab	July	2015-2016	62868	R	10,790.00	1.00	108.00

ID	DEPTID	DEPARTMENT	DESIGNATION	MONTH	FIN_YEAR	EMPID	EMPLOYMENT TYPE	BASICPAY (Nu.)	HC %	HC AMOUNT (Nu.)
127	2674	RBP Div XII Wangdue	Peljab	July	2015-2016	62869	R	10,450.00	1.00	105.00
128	2674	RBP Div XII Wangdue	Peljab	July	2015-2016	62870	R	10,280.00	1.00	103.00
129	2674	RBP Div XII Wangdue	Peljab	July	2015-2016	62871	R	10,280.00	1.00	103.00
130	2674	RBP Div XII Wangdue	Peljab	July	2015-2016	62872	R	10,280.00	1.00	103.00
131	2674	RBP Div XII Wangdue	Peljab	July	2015-2016	62873	R	10,280.00	0.00	103.00
132	2674	RBP Div XII Wangdue	Peljab	July	2015-2016	62874	R	10,110.00	1.00	101.00
133	2674	RBP Div XII Wangdue	Peljab	July	2015-2016	62875	R	9,940.00	1.00	99.00
134	2674	RBP Div XII Wangdue	Peljab	July	2015-2016	62876	R	9,940.00	1.00	99.00
135	2674	RBP Div XII Wangdue	Peljab	July	2015-2016	62877	R	9,940.00	1.00	99.00
136	2674	RBP Div XII Wangdue	Peljab	July	2015-2016	62878	R	9,940.00	1.00	99.00
137	2674	RBP Div XII Wangdue	Peljab	July	2015-2016	62879	R	9,940.00	1.00	99.00
138	2674	RBP Div XII Wangdue	Peljab	July	2015-2016	62880	R	9,770.00	1.00	98.00
139	2674	RBP Div XII Wangdue	Peljab	July	2015-2016	65814	R	8,580.00	1.00	86.00
140	2674	RBP Div XII Wangdue	Peljab	July	2015-2016	66139	R	8,580.00	1.00	86.00
141	2674	RBP Div XII Wangdue	Peljab	July	2015-2016	66140	R	8,580.00	1.00	86.00
142	2674	RBP Div XII Wangdue	Peljab	July	2015-2016	66141	R	8,580.00	1.00	86.00
143	2674	RBP Div XII Wangdue	Peljab	July	2015-2016	66142	R	8,580.00	1.00	86.00
144	2674	RBP Div XII Wangdue	Peljab	July	2015-2016	66146	R	8,580.00	1.00	86.00
145	2674	RBP Div XII Wangdue	Peljab	July	2015-2016	66147	R	8,580.00	1.00	86.00
146	2674	RBP Div XII Wangdue	Peljab	July	2015-2016	66148	R	8,580.00	1.00	86.00
147	2674	RBP Div XII Wangdue	Peljab	July	2015-2016	66149	R	8,580.00	1.00	86.00
148	2674	RBP Div XII Wangdue	Peljab	July	2015-2016	66150	R	8,580.00	1.00	86.00
149	2674	RBP Div XII Wangdue	Peljab	July	2015-2016	66151	R	8,580.00	1.00	86.00
150	2674	RBP Div XII Wangdue	Peljab	July	2015-2016	66215	R	8,580.00	0.00	86.00
151	2674	RBP Div XII Wangdue	Peljab	November	2014-2015	62866	R	10,960.00	1.00	110.00
152	2674	RBP Div XII Wangdue	Peljab	November	2014-2015	62867	R	10,960.00	1.00	110.00
153	2674	RBP Div XII Wangdue	Peljab	November	2014-2015	62868	R	10,790.00	1.00	108.00
154	2674	RBP Div XII Wangdue	Peljab	November	2014-2015	62869	R	10,450.00	1.00	105.00
155	2674	RBP Div XII Wangdue	Peljab	November	2014-2015	62870	R	10,280.00	1.00	103.00
156	2674	RBP Div XII Wangdue	Peljab	November	2014-2015	62871	R	10,280.00	1.00	103.00
157	2674	RBP Div XII Wangdue	Peljab	November	2014-2015	62872	R	10,280.00	1.00	103.00
158	2674	RBP Div XII Wangdue	Peljab	November	2014-2015	62873	R	10,280.00	0.00	103.00

ID	DEPTID	DEPARTMENT	DESIGNATION	MONTH	FIN_YEAR	EMPID	EMPLOYMENT TYPE	BASICPAY (Nu.)	HC %	HC AMOUNT (Nu.)
159	2674	RBP Div XII Wangdue	Peljab	November	2014-2015	62874	R	10,110.00	1.00	101.00
160	2674	RBP Div XII Wangdue	Peljab	November	2014-2015	62875	R	9,940.00	1.00	99.00
161	2674	RBP Div XII Wangdue	Peljab	November	2014-2015	62876	R	9,940.00	1.00	99.00
162	2674	RBP Div XII Wangdue	Peljab	November	2014-2015	62877	R	9,940.00	1.00	99.00
163	2674	RBP Div XII Wangdue	Peljab	November	2014-2015	62878	R	9,940.00	1.00	99.00
164	2674	RBP Div XII Wangdue	Peljab	November	2014-2015	62879	R	9,940.00	1.00	99.00
165	2674	RBP Div XII Wangdue	Peljab	November	2014-2015	62880	R	9,770.00	1.00	98.00
166	2773	RBP Trongsa	Peljab	November	2014-2015	61430	R	8,580.00	1.00	86.00
167	2871	RBP Paro	Peljab	November	2014-2015	62727	R	9,970.00	1.00	100.00
168	2871	RBP Paro	Peljab	November	2014-2015	62732	R	8,580.00	1.00	86.00
169	2876	RBP Mongar	Peljab	May	2014-2015	65736	R	11,015.00	1.00	110.00
170	2674	RBP Div XII Wangdue	Pelpon	July	2015-2016	62835	R	11,925.00	0.00	119.00
171	2674	RBP Div XII Wangdue	Pelpon	July	2015-2016	62844	R	11,745.00	1.00	117.00
172	2674	RBP Div XII Wangdue	Pelpon	July	2015-2016	62846	R	11,745.00	1.00	117.00
173	2674	RBP Div XII Wangdue	Pelpon	July	2015-2016	62847	R	11,745.00	1.00	117.00
174	2674	RBP Div XII Wangdue	Pelpon	July	2015-2016	62848	R	11,385.00	1.00	114.00
175	2674	RBP Div XII Wangdue	Pelpon	July	2015-2016	62851	R	11,205.00	1.00	112.00
176	2674	RBP Div XII Wangdue	Pelpon	July	2015-2016	62853	R	11,205.00	1.00	112.00
177	2674	RBP Div XII Wangdue	Pelpon	July	2015-2016	62854	R	11,205.00	1.00	112.00
178	2674	RBP Div XII Wangdue	Pelpon	July	2015-2016	62856	R	11,205.00	1.00	112.00
179	2674	RBP Div XII Wangdue	Pelpon	July	2015-2016	62857	R	11,205.00	1.00	112.00
180	2674	RBP Div XII Wangdue	Pelpon	July	2015-2016	62858	R	11,205.00	0.00	112.00
181	2674	RBP Div XII Wangdue	Pelpon	July	2015-2016	62859	R	11,205.00	1.00	112.00
182	2674	RBP Div XII Wangdue	Pelpon	July	2015-2016	62860	R	11,205.00	1.00	112.00
183	2674	RBP Div XII Wangdue	Pelpon	July	2015-2016	62861	R	11,205.00	0.00	112.00
184	2674	RBP Div XII Wangdue	Pelpon	July	2015-2016	62862	R	11,205.00	1.00	112.00
185	2674	RBP Div XII Wangdue	Pelpon	July	2015-2016	62863	R	11,025.00	1.00	110.00
186	2674	RBP Div XII Wangdue	Pelpon	July	2015-2016	62864	R	11,025.00	1.00	110.00
187	2674	RBP Div XII Wangdue	Pelpon	July	2015-2016	62865	R	10,845.00	1.00	108.00
188	2674	RBP Div XII Wangdue	Pelpon	July	2015-2016	62929	R	11,745.00	1.00	117.00
189	2674	RBP Div XII Wangdue	Pelpon	July	2015-2016	62934	R	11,205.00	1.00	112.00
190	2674	RBP Div XII Wangdue	Pelpon	July	2015-2016	66137	R	9,045.00	1.00	90.00

ID	DEPTID	DEPARTMENT	DESIGNATION	MONTH	FIN_YEAR	EMPID	EMPLOYMENT TYPE	BASICPAY (Nu.)	HC %	HC AMOUNT (Nu.)
191	2674	RBP Div XII Wangdue	Pelpon	July	2015-2016	66138	R	9,045.00	1.00	90.00
192	2674	RBP Div XII Wangdue	Pelpon	July	2015-2016	66152	R	9,045.00	1.00	90.00
193	2674	RBP Div XII Wangdue	Pelpon	November	2014-2015	62835	R	11,745.00	0.00	117.00
194	2674	RBP Div XII Wangdue	Pelpon	November	2014-2015	62844	R	11,745.00	1.00	117.00
195	2674	RBP Div XII Wangdue	Pelpon	November	2014-2015	62845	R	11,745.00	1.00	117.00
196	2674	RBP Div XII Wangdue	Pelpon	November	2014-2015	62846	R	11,745.00	1.00	117.00
197	2674	RBP Div XII Wangdue	Pelpon	November	2014-2015	62847	R	11,745.00	1.00	117.00
198	2674	RBP Div XII Wangdue	Pelpon	November	2014-2015	62848	R	11,385.00	1.00	114.00
199	2674	RBP Div XII Wangdue	Pelpon	November	2014-2015	62850	R	11,385.00	1.00	114.00
200	2674	RBP Div XII Wangdue	Pelpon	November	2014-2015	62851	R	11,205.00	1.00	112.00
201	2674	RBP Div XII Wangdue	Pelpon	November	2014-2015	62853	R	11,205.00	1.00	112.00
202	2674	RBP Div XII Wangdue	Pelpon	November	2014-2015	62854	R	11,205.00	1.00	112.00
203	2674	RBP Div XII Wangdue	Pelpon	November	2014-2015	62855	R	11,205.00	1.00	112.00
204	2674	RBP Div XII Wangdue	Pelpon	November	2014-2015	62856	R	11,205.00	1.00	112.00
205	2674	RBP Div XII Wangdue	Pelpon	November	2014-2015	62857	R	11,205.00	1.00	112.00
206	2674	RBP Div XII Wangdue	Pelpon	November	2014-2015	62858	R	11,205.00	0.00	112.00
207	2674	RBP Div XII Wangdue	Pelpon	November	2014-2015	62859	R	11,205.00	1.00	112.00
208	2674	RBP Div XII Wangdue	Pelpon	November	2014-2015	62860	R	11,205.00	1.00	112.00
209	2674	RBP Div XII Wangdue	Pelpon	November	2014-2015	62861	R	11,205.00	0.00	112.00
210	2674	RBP Div XII Wangdue	Pelpon	November	2014-2015	62862	R	11,205.00	1.00	112.00
211	2674	RBP Div XII Wangdue	Pelpon	November	2014-2015	62863	R	11,025.00	1.00	110.00
212	2674	RBP Div XII Wangdue	Pelpon	November	2014-2015	62864	R	11,025.00	1.00	110.00
213	2674	RBP Div XII Wangdue	Pelpon	November	2014-2015	62865	R	10,845.00	1.00	108.00
214	2674	RBP Div XII Wangdue	Pelpon	November	2014-2015	62929	R	11,745.00	1.00	117.00
215	2674	RBP Div XII Wangdue	Pelpon	November	2014-2015	62934	R	11,205.00	1.00	112.00
216	2825	RBP Trashigang	Pelpon	November	2014-2015	62768	R	9,045.00	1.00	90.00
217	2871	RBP Paro	Pelpon	November	2014-2015	62735	R	9,045.00	1.00	90.00
218	2674	RBP Div XII Wangdue	Drimpon	July	2015-2016	62840	R	12,505.00	1.00	125.00
219	2674	RBP Div XII Wangdue	Drimpon	July	2015-2016	62841	R	12,505.00	1.00	125.00
220	2674	RBP Div XII Wangdue	Drimpon	July	2015-2016	62842	R	12,505.00	0.00	125.00
221	2674	RBP Div XII Wangdue	Drimpon	July	2015-2016	62843	R	12,310.00	1.00	123.00
222	2674	RBP Div XII Wangdue	Drimpon	July	2015-2016	66132	R	9,775.00	1.00	98.00

ID	DEPTID	DEPARTMENT	DESIGNATION	MONTH	FIN_YEAR	EMPID	EMPLOYMENT TYPE	BASICPAY (Nu.)	HC %	HC AMOUNT (Nu.)
223	2674	RBP Div XII Wangdue	Drimpon	July	2015-2016	66133	R	9,775.00	1.00	98.00
224	2674	RBP Div XII Wangdue	Drimpon	November	2014-2015	62840	R	12,505.00	1.00	125.00
225	2674	RBP Div XII Wangdue	Drimpon	November	2014-2015	62841	R	12,505.00	1.00	125.00
226	2674	RBP Div XII Wangdue	Drimpon	November	2014-2015	62842	R	12,505.00	0.00	125.00
227	2674	RBP Div XII Wangdue	Drimpon	November	2014-2015	62843	R	12,310.00	1.00	123.00
228	2674	RBP Div XII Wangdue	Drimgom	July	2015-2016	62805	R	18,340.00	1.00	185.00
229	2674	RBP Div XII Wangdue	Drimgom	July	2015-2016	62832	R	17,810.00	1.00	178.00
230	2674	RBP Div XII Wangdue	Drimgom	July	2015-2016	66128	R	13,305.00	1.00	133.00
231	2674	RBP Div XII Wangdue	Drimgom	July	2015-2016	66130	R	13,305.00	1.00	133.00
232	2674	RBP Div XII Wangdue	Drimgom	November	2014-2015	62805	R	18,340.00	1.00	185.00
233	2674	RBP Div XII Wangdue	Drimgom	November	2014-2015	62832	R	17,810.00	1.00	178.00
234	2868	RBP B/thang,Div.XIII	Drimgom	November	2014-2015	62728	R	13,305.00	1.00	172.00
235	2674	RBP Div XII Wangdue	Lieut	July	2015-2016	62830	R	20,620.00	1.00	210.00
236	2674	RBP Div XII Wangdue	Lieut	July	2015-2016	62837	R	20,225.00	1.00	202.00
237	2674	RBP Div XII Wangdue	Lieut	November	2014-2015	62830	R	20,620.00	1.00	210.00
238	2674	RBP Div XII Wangdue	Lieut	November	2014-2015	62837	R	20,225.00	1.00	202.00
239	2674	RBP Div XII Wangdue	Dedrim	July	2015-2016	62833	R	14,755.00	1.00	148.00
240	2674	RBP Div XII Wangdue	Dedrim	July	2015-2016	62838	R	14,535.00	1.00	145.00
241	2674	RBP Div XII Wangdue	Dedrim	July	2015-2016	65679	R	11,015.00	1.00	110.00
242	2674	RBP Div XII Wangdue	Dedrim	July	2015-2016	66131	R	11,015.00	1.00	110.00
243	2674	RBP Div XII Wangdue	Dedrim	November	2014-2015	62833	R	14,755.00	1.00	148.00
244	2674	RBP Div XII Wangdue	Dedrim	November	2014-2015	62838	R	14,535.00	1.00	145.00
245	2674	RBP Div XII Wangdue	Dedrim	November	2014-2015	62839	R	14,095.00	1.00	141.00
246	2674	RBP Div XII Wangdue	Thrimdag Wogma	July	2015-2016	62789	R	35,770.00	0.00	368.00

Sl. No	EMP ID	DEPT ID	DEPARTMENT	BASICPAY (Nu.)	HC %	HC AMOUNT (Nu.)	ACTUAL HC AMOUNT (Nu.)	GROSS PAY (Nu.)	MONTH ID	FYID
31	22719	1853	Tphu Forest Division	1000.00	0.00	0.00	10.00	1000.00	9	14
32	22719	1853	Tphu Forest Division	1000.00	0.00	0.00	10.00	1000.00	10	14
33	23338	1964	Drungkhag BHU	4950.00	0.00	0.00	50.00	4950.00	14	14
34	23338	1964	Drungkhag BHU	4950.00	0.00	0.00	50.00	4950.00	15	14
35	23338	1964	Drungkhag BHU	4950.00	0.00	0.00	50.00	4950.00	16	14
36	23338	1964	Drungkhag BHU	4950.00	0.00	0.00	50.00	4950.00	17	14
37	23338	1964	Drungkhag BHU	4950.00	0.00	0.00	50.00	4950.00	18	14
38	23338	1964	Drungkhag BHU	4950.00	0.00	0.00	50.00	4950.00	19	14
39	23338	1964	Drungkhag BHU	4950.00	0.00	0.00	50.00	4950.00	8	14
40	23338	1964	Drungkhag BHU	4950.00	0.00	0.00	50.00	4950.00	9	14
41	23338	1964	Drungkhag BHU	4950.00	0.00	0.00	50.00	4950.00	10	14
42	31984	2245	TMD- OPE	5400.00	1.00	0.00	64.00	6400.00	14	14
43	31999	2245	TMD- OPE	5400.00	1.00	0.00	64.00	6400.00	14	14
44	32002	2245	TMD- OPE	5400.00	1.00	0.00	64.00	6400.00	14	14
45	32014	2245	TMD- OPE	5400.00	1.00	0.00	64.00	6400.00	14	14
46	32020	2245	TMD- OPE	5400.00	1.00	0.00	64.00	6400.00	14	14



LIST OF TAX DEDUCTED FOR TAX EXEMPTED EMPLOYEES										Annexure J	
Sl. No.	DEPT ID	DEPARTMENT	MONTH	FISCAL YEAR	EMP ID	EMPLOYMENT TYPE	BASICPAY (Nu.)	GROSSPAY (Nu.)	NETPAY (Nu.)	TDSAMT	TAX EXEMPTION
1	253	ZHEMGANG LSS	February	2013-2014	56564	C	20,000.00	20,000.00	18,633.00	1,167.00	Y
2	253	ZHEMGANG LSS	March	2013-2014	56564	C	20,000.00	20,000.00	18,633.00	1,167.00	Y
3	253	ZHEMGANG LSS	April	2013-2014	56564	C	20,000.00	20,000.00	18,633.00	1,167.00	Y
4	253	ZHEMGANG LSS	May	2013-2014	56564	C	20,000.00	20,000.00	18,633.00	1,167.00	Y
5	253	ZHEMGANG LSS	June	2013-2014	56564	C	20,000.00	20,000.00	18,633.00	1,167.00	Y
6	525	DoL HQ	January	2012-2013	44964	R	39,245.00	44,945.00	11,827.00	4,185.00	Y
7	525	DoL HQ	February	2012-2013	44964	R	39,245.00	44,945.00	11,827.00	4,185.00	Y
8	525	DoL HQ	March	2012-2013	44964	R	39,245.00	44,945.00	11,827.00	4,185.00	Y
9	525	DoL HQ	April	2012-2013	44964	R	39,245.00	44,945.00	11,827.00	4,185.00	Y
10	525	DoL HQ	May	2012-2013	44964	R	39,245.00	44,945.00	11,827.00	4,185.00	Y
11	525	DoL HQ	June	2012-2013	44964	R	39,245.00	44,945.00	11,827.00	4,185.00	Y
12	525	DoL HQ	August	2012-2013	44964	R	39,245.00	44,945.00	11,827.00	4,185.00	Y
13	525	DoL HQ	September	2012-2013	44964	R	39,245.00	44,945.00	11,827.00	4,185.00	Y
14	525	DoL HQ	October	2012-2013	44964	R	39,245.00	44,945.00	11,827.00	4,185.00	Y
15	525	DoL HQ	November	2012-2013	44964	R	39,245.00	44,945.00	11,827.00	4,185.00	Y
16	525	DoL HQ	December	2012-2013	44964	R	39,245.00	44,945.00	11,827.00	4,185.00	Y
17	622	Education Secretarit	January	2010-2011	1746	R	12,555.00	12,955.00	6,837.00	467.00	Y
18	622	Education Secretarit	January	2011-2012	1746	R	12,775.00	14,807.00	8,457.00	657.00	Y
19	622	Education Secretarit	January	2012-2013	1746	R	13,255.00	15,441.00	6,942.00	557.00	Y
20	622	Education Secretarit	January	2013-2014	1746	R	13,495.00	15,681.00	7,133.00	577.00	Y
21	622	Education Secretarit	January	2014-2015	1746	R	16,895.00	20,064.00	11,198.00	967.00	Y
22	622	Education Secretarit	February	2010-2011	1746	R	12,555.00	16,219.00	6,739.00	797.00	Y
23	622	Education Secretarit	February	2011-2012	1746	R	12,775.00	14,807.00	8,457.00	657.00	Y
24	622	Education Secretarit	February	2012-2013	1746	R	13,255.00	15,441.00	6,942.00	557.00	Y
25	622	Education Secretarit	February	2013-2014	1746	R	13,495.00	15,681.00	7,133.00	577.00	Y
26	622	Education Secretarit	February	2014-2015	1746	R	16,895.00	20,064.00	8,198.00	967.00	Y
27	622	Education Secretarit	March	2010-2011	1746	R	12,555.00	14,587.00	8,293.00	627.00	Y
28	622	Education Secretarit	March	2011-2012	1746	R	12,775.00	14,807.00	8,457.00	657.00	Y
29	622	Education Secretarit	March	2012-2013	1746	R	13,255.00	15,441.00	6,942.00	557.00	Y
30	622	Education Secretarit	March	2013-2014	1746	R	13,495.00	15,681.00	7,133.00	577.00	Y
31	622	Education Secretarit	March	2014-2015	1746	R	16,895.00	20,064.00	8,198.00	967.00	Y
32	622	Education Secretarit	April	2010-2011	1746	R	12,555.00	14,587.00	6,293.00	627.00	Y
33	622	Education Secretarit	April	2011-2012	1746	R	12,775.00	14,807.00	8,607.00	507.00	Y
34	622	Education Secretarit	April	2012-2013	1746	R	13,255.00	15,441.00	6,942.00	557.00	Y
35	622	Education Secretarit	April	2013-2014	1746	R	13,495.00	15,681.00	10,402.00	577.00	Y

Sl. No.	DEPT ID	DEPARTMENT	MONTH	FISCAL YEAR	EMP ID	EMPLOYMENT TYPE	BASICPAY (Nu.)	GROSSPAY (Nu.)	NETPAY (Nu.)	TDSAMT	TAX EXEMPTION
36	622	Education Secretarit	April	2014-2015	1746	R	16,895.00	20,064.00	8,198.00	967.00	Y
37	622	Education Secretarit	May	2010-2011	1746	R	12,555.00	14,587.00	8,293.00	627.00	Y
38	622	Education Secretarit	May	2011-2012	1746	R	12,775.00	14,807.00	8,607.00	507.00	Y
39	622	Education Secretarit	May	2012-2013	1746	R	13,255.00	15,441.00	6,942.00	557.00	Y
40	622	Education Secretarit	May	2013-2014	1746	R	13,495.00	15,681.00	10,075.00	577.00	Y
41	622	Education Secretarit	May	2014-2015	1746	R	16,895.00	20,064.00	8,198.00	967.00	Y
42	622	Education Secretarit	June	2010-2011	1746	R	12,555.00	14,587.00	3,293.00	627.00	Y
43	622	Education Secretarit	June	2011-2012	1746	R	12,775.00	14,807.00	8,607.00	507.00	Y
44	622	Education Secretarit	June	2012-2013	1746	R	13,255.00	15,441.00	6,942.00	557.00	Y
45	622	Education Secretarit	June	2013-2014	1746	R	13,495.00	15,681.00	3,075.00	577.00	Y
46	622	Education Secretarit	June	2014-2015	1746	R	16,895.00	20,064.00	8,198.00	967.00	Y
47	622	Education Secretarit	July	2010-2011	1746	R	12,555.00	12,955.00	6,837.00	467.00	Y
48	622	Education Secretarit	July	2011-2012	1746	R	12,555.00	14,587.00	8,293.00	627.00	Y
49	622	Education Secretarit	July	2012-2013	1746	R	12,775.00	14,807.00	6,417.00	507.00	Y
50	622	Education Secretarit	July	2013-2014	1746	R	13,255.00	15,441.00	6,942.00	557.00	Y
51	622	Education Secretarit	July	2014-2015	1746	R	16,600.00	19,769.00	12,968.00	937.00	Y
52	622	Education Secretarit	August	2010-2011	1746	R	12,355.00	12,755.00	6,681.00	447.00	Y
53	622	Education Secretarit	August	2011-2012	1746	R	12,555.00	14,587.00	8,293.00	627.00	Y
54	622	Education Secretarit	August	2012-2013	1746	R	12,775.00	14,807.00	4,862.00	507.00	Y
55	622	Education Secretarit	August	2013-2014	1746	R	13,255.00	15,441.00	6,942.00	557.00	Y
56	622	Education Secretarit	August	2014-2015	1746	R	16,600.00	19,769.00	12,968.00	937.00	Y
57	622	Education Secretarit	September	2010-2011	1746	R	12,355.00	12,755.00	6,681.00	447.00	Y
58	622	Education Secretarit	September	2011-2012	1746	R	12,555.00	14,587.00	8,293.00	627.00	Y
59	622	Education Secretarit	September	2012-2013	1746	R	12,775.00	14,807.00	6,417.00	507.00	Y
60	622	Education Secretarit	September	2013-2014	1746	R	13,255.00	15,441.00	6,942.00	557.00	Y
61	622	Education Secretarit	September	2014-2015	1746	R	16,600.00	19,769.00	12,968.00	937.00	Y
62	622	Education Secretarit	October	2010-2011	1746	R	12,355.00	12,755.00	6,681.00	447.00	Y
63	622	Education Secretarit	October	2011-2012	1746	R	12,555.00	14,587.00	8,293.00	627.00	Y
64	622	Education Secretarit	October	2012-2013	1746	R	12,775.00	14,807.00	6,417.00	507.00	Y
65	622	Education Secretarit	October	2013-2014	1746	R	13,255.00	15,441.00	6,942.00	557.00	Y
66	622	Education Secretarit	October	2014-2015	1746	R	16,600.00	19,769.00	12,668.00	937.00	Y
67	622	Education Secretarit	November	2010-2011	1746	R	12,355.00	12,755.00	6,681.00	447.00	Y
68	622	Education Secretarit	November	2011-2012	1746	R	12,555.00	14,587.00	8,293.00	627.00	Y
69	622	Education Secretarit	November	2012-2013	1746	R	12,775.00	14,807.00	6,417.00	507.00	Y
70	622	Education Secretarit	November	2013-2014	1746	R	13,255.00	15,441.00	6,942.00	557.00	Y
71	622	Education Secretarit	November	2014-2015	1746	R	16,600.00	19,769.00	12,968.00	937.00	Y



Sl. No.	DEPT ID	DEPARTMENT	MONTH	FISCAL YEAR	EMP ID	EMPLOYMENT TYPE	BASICPAY (Nu.)	GROSSPAY (Nu.)	NETPAY (Nu.)	TDSAMT	TAX EXEMPTION
72	622	Education Secretarit	December	2010-2011	1746	R	12,355.00	12,755.00	6,681.00	447.00	Y
73	622	Education Secretarit	December	2011-2012	1746	R	12,555.00	14,587.00	8,293.00	627.00	Y
74	622	Education Secretarit	December	2012-2013	1746	R	12,775.00	14,807.00	6,417.00	507.00	Y
75	622	Education Secretarit	December	2013-2014	1746	R	13,255.00	15,441.00	6,942.00	557.00	Y
76	622	Education Secretarit	December	2014-2015	1746	R	16,600.00	19,769.00	10,968.00	937.00	Y
77	705	DSE school education	January	2010-2011	3982	R	10,945.00	10,945.00	9,265.00	267.00	Y
78	705	DSE school education	January	2011-2012	3982	R	11,140.00	12,588.00	10,710.00	427.00	Y
79	705	DSE school education	January	2012-2013	3982	R	11,335.00	12,783.00	10,991.00	317.00	Y
80	705	DSE school education	January	2013-2014	3982	R	11,895.00	13,527.00	10,808.00	387.00	Y
81	705	DSE school education	February	2010-2011	3982	R	10,945.00	13,841.00	11,842.00	557.00	Y
82	705	DSE school education	February	2011-2012	3982	R	11,140.00	12,588.00	10,710.00	427.00	Y
83	705	DSE school education	February	2012-2013	3982	R	11,335.00	12,783.00	10,991.00	317.00	Y
84	705	DSE school education	February	2013-2014	3982	R	11,895.00	13,527.00	10,808.00	387.00	Y
85	705	DSE school education	March	2010-2011	3982	R	10,945.00	12,393.00	7,558.00	407.00	Y
86	705	DSE school education	March	2011-2012	3982	R	11,140.00	12,588.00	10,840.00	297.00	Y
87	705	DSE school education	March	2012-2013	3982	R	11,335.00	12,783.00	10,991.00	317.00	Y
88	705	DSE school education	March	2013-2014	3982	R	11,895.00	13,527.00	10,808.00	387.00	Y
89	705	DSE school education	April	2010-2011	3982	R	10,945.00	12,393.00	7,558.00	407.00	Y
90	705	DSE school education	April	2011-2012	3982	R	11,140.00	12,588.00	10,840.00	297.00	Y
91	705	DSE school education	April	2012-2013	3982	R	11,335.00	12,783.00	10,991.00	317.00	Y
92	705	DSE school education	April	2013-2014	3982	R	11,895.00	13,527.00	10,808.00	387.00	Y
93	705	DSE school education	May	2010-2011	3982	R	10,945.00	12,393.00	7,558.00	407.00	Y
94	705	DSE school education	May	2011-2012	3982	R	11,140.00	12,588.00	10,840.00	297.00	Y
95	705	DSE school education	May	2012-2013	3982	R	11,335.00	12,783.00	10,991.00	317.00	Y
96	705	DSE school education	June	2010-2011	3982	R	10,945.00	12,393.00	7,558.00	407.00	Y
97	705	DSE school education	June	2011-2012	3982	R	11,140.00	12,588.00	10,840.00	297.00	Y
98	705	DSE school education	June	2012-2013	3982	R	11,335.00	12,783.00	10,991.00	317.00	Y
99	705	DSE school education	July	2010-2011	3982	R	10,945.00	10,945.00	9,265.00	267.00	Y
100	705	DSE school education	July	2011-2012	3982	R	11,140.00	12,588.00	10,710.00	427.00	Y
101	705	DSE school education	July	2012-2013	3982	R	11,335.00	12,783.00	10,991.00	317.00	Y
102	705	DSE school education	July	2013-2014	3982	R	11,530.00	12,978.00	11,143.00	337.00	Y
103	705	DSE school education	August	2010-2011	3982	R	10,945.00	10,945.00	9,265.00	267.00	Y
104	705	DSE school education	August	2011-2012	3982	R	11,140.00	12,588.00	10,710.00	427.00	Y
105	705	DSE school education	August	2012-2013	3982	R	11,335.00	12,783.00	10,991.00	317.00	Y
106	705	DSE school education	August	2013-2014	3982	R	11,530.00	12,978.00	10,354.00	337.00	Y
107	705	DSE school education	September	2010-2011	3982	R	10,945.00	10,945.00	9,265.00	267.00	Y

Sl. No.	DEPT ID	DEPARTMENT	MONTH	FISCAL YEAR	EMP ID	EMPLOYMENT TYPE	BASICPAY (Nu.)	GROSSPAY (Nu.)	NETPAY (Nu.)	TDSAMT	TAX EXEMPTION
108	705	DSE school education	September	2011-2012	3982	R	11,140.00	12,588.00	10,710.00	427.00	Y
109	705	DSE school education	September	2012-2013	3982	R	11,335.00	12,783.00	9,991.00	317.00	Y
110	705	DSE school education	September	2013-2014	3982	R	11,530.00	12,978.00	10,354.00	337.00	Y
111	705	DSE school education	October	2010-2011	3982	R	10,945.00	10,945.00	9,265.00	267.00	Y
112	705	DSE school education	October	2011-2012	3982	R	11,140.00	12,588.00	10,710.00	427.00	Y
113	705	DSE school education	October	2012-2013	3982	R	11,335.00	12,783.00	10,991.00	317.00	Y
114	705	DSE school education	October	2013-2014	3982	R	11,530.00	12,978.00	10,354.00	337.00	Y
115	705	DSE school education	November	2010-2011	3982	R	10,945.00	10,945.00	9,265.00	267.00	Y
116	705	DSE school education	November	2011-2012	3982	R	11,140.00	12,588.00	10,710.00	427.00	Y
117	705	DSE school education	November	2012-2013	3982	R	11,335.00	12,783.00	10,991.00	317.00	Y
118	705	DSE school education	November	2013-2014	3982	R	11,530.00	12,978.00	10,354.00	337.00	Y
119	705	DSE school education	December	2010-2011	3982	R	10,945.00	10,945.00	9,265.00	267.00	Y
120	705	DSE school education	December	2011-2012	3982	R	11,140.00	12,588.00	10,710.00	427.00	Y
121	705	DSE school education	December	2012-2013	3982	R	11,335.00	12,783.00	10,991.00	317.00	Y
122	705	DSE school education	December	2013-2014	3982	R	11,530.00	12,978.00	10,354.00	337.00	Y
123	751	AUTSHO MSS	August	2010-2011	2393	C	22,590.00	27,108.00	14,727.00	2,205.00	Y
124	751	AUTSHO MSS	September	2010-2011	2393	C	22,590.00	27,108.00	13,227.00	2,205.00	Y
125	751	AUTSHO MSS	October	2010-2011	2393	C	22,590.00	27,108.00	13,227.00	2,205.00	Y
126	751	AUTSHO MSS	November	2010-2011	2393	C	22,590.00	27,108.00	15,247.00	2,205.00	Y
127	751	AUTSHO MSS	December	2010-2011	2393	C	22,590.00	27,108.00	15,247.00	2,205.00	Y
128	793	Pemagatshel MSS	January	2012-2013	44625	C	17,660.00	30,872.00	-	2,730.00	Y
129	793	Pemagatshel MSS	January	2013-2014	44625	C	18,015.00	26,036.00	-	2,010.00	Y
130	793	Pemagatshel MSS	January	2014-2015	44625	C	22,645.00	35,849.00	-	3,450.00	Y
131	793	Pemagatshel MSS	February	2012-2013	44625	C	17,660.00	30,872.00	27,633.00	2,730.00	Y
132	793	Pemagatshel MSS	February	2013-2014	44625	C	18,015.00	26,036.00	19,026.00	2,010.00	Y
133	793	Pemagatshel MSS	February	2014-2015	44625	C	22,645.00	35,849.00	31,641.00	3,450.00	Y
134	793	Pemagatshel MSS	March	2012-2013	44625	C	17,660.00	30,872.00	27,633.00	2,730.00	Y
135	793	Pemagatshel MSS	March	2013-2014	44625	C	18,015.00	41,172.00	36,285.00	4,275.00	Y
136	793	Pemagatshel MSS	March	2014-2015	44625	C	22,645.00	35,849.00	31,641.00	3,450.00	Y
137	793	Pemagatshel MSS	April	2012-2013	44625	C	17,660.00	30,872.00	27,633.00	2,730.00	Y
138	793	Pemagatshel MSS	April	2013-2014	44625	C	18,015.00	31,334.00	28,016.00	2,805.00	Y
139	793	Pemagatshel MSS	April	2014-2015	44625	C	22,645.00	35,849.00	31,641.00	3,450.00	Y
140	793	Pemagatshel MSS	May	2012-2013	44625	C	17,660.00	30,872.00	27,633.00	2,730.00	Y
141	793	Pemagatshel MSS	May	2013-2014	44625	C	18,015.00	31,334.00	28,016.00	2,805.00	Y
142	793	Pemagatshel MSS	May	2014-2015	44625	C	22,645.00	35,849.00	31,641.00	3,450.00	Y
143	793	Pemagatshel MSS	June	2012-2013	44625	C	17,660.00	30,872.00	27,633.00	2,730.00	Y

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144	793	Pemagatshel MSS	June	2013-2014	44625	C	18,015.00	31,334.00	28,016.00	2,805.00	Y
145	793	Pemagatshel MSS	June	2014-2015	44625	C	22,645.00	35,849.00	31,641.00	3,450.00	Y
146	793	Pemagatshel MSS	July	2013-2014	44625	C	18,015.00	31,263.00	27,910.00	2,790.00	Y
147	793	Pemagatshel MSS	July	2014-2015	44625	C	22,645.00	35,849.00	31,641.00	3,450.00	Y
148	793	Pemagatshel MSS	July	2015-2016	44625	C	23,070.00	36,274.00	32,001.00	3,510.00	Y
149	793	Pemagatshel MSS	August	2012-2013	44625	C	17,660.00	30,872.00	27,633.00	2,730.00	Y
150	793	Pemagatshel MSS	August	2013-2014	44625	C	18,015.00	31,263.00	27,910.00	2,790.00	Y
151	793	Pemagatshel MSS	August	2014-2015	44625	C	22,645.00	35,849.00	31,641.00	3,450.00	Y
152	793	Pemagatshel MSS	August	2015-2016	44625	C	23,070.00	36,528.00	32,208.00	3,555.00	Y
153	793	Pemagatshel MSS	September	2012-2013	44625	C	17,660.00	30,872.00	27,633.00	2,730.00	Y
154	793	Pemagatshel MSS	September	2013-2014	44625	C	18,015.00	31,263.00	27,910.00	2,790.00	Y
155	793	Pemagatshel MSS	September	2014-2015	44625	C	22,645.00	35,849.00	31,641.00	3,450.00	Y
156	793	Pemagatshel MSS	September	2015-2016	44625	C	23,070.00	36,401.00	32,097.00	3,540.00	Y
157	793	Pemagatshel MSS	October	2012-2013	44625	C	17,660.00	30,872.00	27,633.00	2,730.00	Y
158	793	Pemagatshel MSS	October	2013-2014	44625	C	18,015.00	31,263.00	27,910.00	2,790.00	Y
159	793	Pemagatshel MSS	October	2014-2015	44625	C	22,645.00	35,849.00	31,641.00	3,450.00	Y
160	793	Pemagatshel MSS	October	2015-2016	44625	C	23,070.00	36,401.00	32,097.00	3,540.00	Y
161	793	Pemagatshel MSS	November	2012-2013	44625	C	17,660.00	30,872.00	27,633.00	2,730.00	Y
162	793	Pemagatshel MSS	November	2013-2014	44625	C	18,015.00	32,152.00	28,705.00	2,925.00	Y
163	793	Pemagatshel MSS	November	2014-2015	44625	C	22,645.00	35,849.00	31,641.00	3,450.00	Y
164	793	Pemagatshel MSS	November	2015-2016	44625	C	23,070.00	36,401.00	32,097.00	3,540.00	Y
165	793	Pemagatshel MSS	December	2012-2013	44625	C	17,660.00	30,872.00	27,633.00	2,730.00	Y
166	793	Pemagatshel MSS	December	2013-2014	44625	C	18,015.00	26,036.00	-	2,010.00	Y
167	793	Pemagatshel MSS	December	2014-2015	44625	C	22,645.00	35,849.00	-	3,450.00	Y
168	793	Pemagatshel MSS	December	2015-2016	44625	C	23,070.00	36,401.00	-	3,540.00	Y
169	794	Nganglam HSS	January	2011-2012	35286	C	14,460.00	22,386.00	20,477.00	1,485.00	Y
170	794	Nganglam HSS	January	2012-2013	35286	C	14,750.00	23,602.00	21,516.00	1,650.00	Y
171	794	Nganglam HSS	January	2013-2014	35286	C	15,040.00	23,198.00	21,191.00	1,575.00	Y
172	794	Nganglam HSS	January	2014-2015	35286	C	19,245.00	30,164.00	26,867.00	2,595.00	Y
173	794	Nganglam HSS	February	2011-2012	35286	C	14,460.00	22,386.00	20,477.00	1,485.00	Y
174	794	Nganglam HSS	February	2012-2013	35286	C	14,750.00	23,602.00	21,516.00	1,650.00	Y
175	794	Nganglam HSS	February	2013-2014	35286	C	15,040.00	23,198.00	21,191.00	1,575.00	Y
176	794	Nganglam HSS	February	2014-2015	35286	C	19,245.00	30,164.00	26,867.00	2,595.00	Y
177	794	Nganglam HSS	March	2011-2012	35286	C	14,460.00	22,386.00	20,507.00	1,455.00	Y
178	794	Nganglam HSS	March	2012-2013	35286	C	14,750.00	23,602.00	21,516.00	1,650.00	Y
179	794	Nganglam HSS	March	2013-2014	35286	C	15,040.00	23,198.00	21,191.00	1,575.00	Y

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180	794	Nganglam HSS	March	2014-2015	35286	C	19,245.00	30,268.00	26,955.00	2,610.00	Y
181	794	Nganglam HSS	April	2011-2012	35286	C	14,460.00	22,386.00	20,507.00	1,455.00	Y
182	794	Nganglam HSS	April	2012-2013	35286	C	15,040.00	23,921.00	21,787.00	1,695.00	Y
183	794	Nganglam HSS	April	2013-2014	35286	C	15,040.00	23,198.00	21,191.00	1,575.00	Y
184	794	Nganglam HSS	April	2014-2015	35286	C	19,245.00	30,268.00	26,955.00	2,610.00	Y
185	794	Nganglam HSS	May	2011-2012	35286	C	14,460.00	22,386.00	20,507.00	1,455.00	Y
186	794	Nganglam HSS	May	2012-2013	35286	C	15,040.00	23,198.00	12,368.00	1,575.00	Y
187	794	Nganglam HSS	May	2013-2014	35286	C	15,330.00	24,010.00	21,860.00	1,710.00	Y
188	794	Nganglam HSS	May	2014-2015	35286	C	19,245.00	30,268.00	26,955.00	2,610.00	Y
189	794	Nganglam HSS	June	2010-2011	35286	C	14,460.00	22,386.00	20,477.00	1,485.00	Y
190	794	Nganglam HSS	June	2011-2012	35286	C	14,750.00	24,356.00	22,157.00	1,755.00	Y
191	794	Nganglam HSS	June	2012-2013	35286	C	15,040.00	23,198.00	21,191.00	1,575.00	Y
192	794	Nganglam HSS	June	2013-2014	35286	C	15,330.00	23,604.00	21,518.00	1,650.00	Y
193	794	Nganglam HSS	June	2014-2015	35286	C	19,245.00	30,268.00	26,955.00	2,610.00	Y
194	794	Nganglam HSS	July	2011-2012	35286	C	14,460.00	22,386.00	20,477.00	1,485.00	Y
195	794	Nganglam HSS	July	2012-2013	35286	C	14,750.00	23,602.00	21,516.00	1,650.00	Y
196	794	Nganglam HSS	July	2013-2014	35286	C	15,040.00	23,198.00	21,191.00	1,575.00	Y
197	794	Nganglam HSS	July	2014-2015	35286	C	18,895.00	29,814.00	26,566.00	2,550.00	Y
198	794	Nganglam HSS	July	2015-2016	35286	C	19,245.00	30,268.00	26,955.00	2,610.00	Y
199	794	Nganglam HSS	August	2011-2012	35286	C	14,460.00	22,386.00	20,477.00	1,485.00	Y
200	794	Nganglam HSS	August	2012-2013	35286	C	14,750.00	23,602.00	21,516.00	1,650.00	Y
201	794	Nganglam HSS	August	2013-2014	35286	C	15,040.00	23,198.00	21,191.00	1,575.00	Y
202	794	Nganglam HSS	August	2014-2015	35286	C	18,895.00	29,814.00	26,566.00	2,550.00	Y
203	794	Nganglam HSS	August	2015-2016	35286	C	19,245.00	30,268.00	26,955.00	2,610.00	Y
204	794	Nganglam HSS	September	2011-2012	35286	C	14,460.00	22,386.00	20,477.00	1,485.00	Y
205	794	Nganglam HSS	September	2012-2013	35286	C	14,750.00	23,602.00	21,516.00	1,650.00	Y
206	794	Nganglam HSS	September	2013-2014	35286	C	15,040.00	23,198.00	21,191.00	1,575.00	Y
207	794	Nganglam HSS	September	2014-2015	35286	C	18,895.00	29,814.00	26,566.00	2,550.00	Y
208	794	Nganglam HSS	September	2015-2016	35286	C	19,245.00	30,268.00	26,955.00	2,610.00	Y
209	794	Nganglam HSS	October	2011-2012	35286	C	14,460.00	22,386.00	20,477.00	1,485.00	Y
210	794	Nganglam HSS	October	2012-2013	35286	C	14,750.00	23,602.00	21,516.00	1,650.00	Y
211	794	Nganglam HSS	October	2013-2014	35286	C	15,040.00	23,198.00	21,191.00	1,575.00	Y
212	794	Nganglam HSS	October	2014-2015	35286	C	18,895.00	29,814.00	26,566.00	2,550.00	Y
213	794	Nganglam HSS	October	2015-2016	35286	C	19,245.00	30,268.00	26,955.00	2,610.00	Y
214	794	Nganglam HSS	November	2011-2012	35286	C	14,460.00	22,386.00	20,477.00	1,485.00	Y
215	794	Nganglam HSS	November	2012-2013	35286	C	14,750.00	23,602.00	21,516.00	1,650.00	Y

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216	794	Nganglam HSS	November	2013-2014	35286	C	15,040.00	23,198.00	21,191.00	1,575.00	Y
217	794	Nganglam HSS	November	2014-2015	35286	C	18,895.00	29,814.00	26,566.00	2,550.00	Y
218	794	Nganglam HSS	November	2015-2016	35286	C	19,245.00	30,268.00	26,955.00	2,610.00	Y
219	794	Nganglam HSS	December	2011-2012	35286	C	14,460.00	22,386.00	20,477.00	1,485.00	Y
220	794	Nganglam HSS	December	2012-2013	35286	C	14,750.00	23,602.00	21,516.00	1,650.00	Y
221	794	Nganglam HSS	December	2013-2014	35286	C	15,040.00	23,198.00	21,191.00	1,575.00	Y
222	794	Nganglam HSS	December	2014-2015	35286	C	18,895.00	29,814.00	26,566.00	2,550.00	Y
223	794	Nganglam HSS	December	2015-2016	35286	C	19,245.00	30,268.00	26,955.00	2,610.00	Y
224	806	Hospital Pemagatshel	January	2012-2013	5318	R	7,075.00	10,083.00	6,870.00	97.00	Y
225	806	Hospital Pemagatshel	February	2010-2011	5318	R	6,940.00	8,956.00	4,321.00	67.00	Y
226	806	Hospital Pemagatshel	February	2012-2013	5318	R	7,075.00	10,083.00	6,870.00	97.00	Y
227	806	Hospital Pemagatshel	March	2012-2013	5318	R	7,075.00	10,083.00	6,870.00	97.00	Y
228	806	Hospital Pemagatshel	April	2011-2012	5318	R	6,940.00	9,948.00	6,672.00	77.00	Y
229	806	Hospital Pemagatshel	April	2012-2013	5318	R	7,075.00	10,083.00	6,870.00	97.00	Y
230	806	Hospital Pemagatshel	May	2011-2012	5318	R	6,940.00	9,948.00	6,672.00	77.00	Y
231	806	Hospital Pemagatshel	May	2012-2013	5318	R	7,075.00	10,083.00	6,870.00	97.00	Y
232	806	Hospital Pemagatshel	June	2011-2012	5318	R	6,940.00	9,948.00	6,672.00	77.00	Y
233	806	Hospital Pemagatshel	June	2012-2013	5318	R	7,075.00	10,083.00	6,870.00	97.00	Y
234	806	Hospital Pemagatshel	July	2012-2013	5318	R	7,075.00	10,083.00	6,770.00	97.00	Y
235	806	Hospital Pemagatshel	August	2012-2013	5318	R	7,075.00	10,083.00	6,770.00	97.00	Y
236	806	Hospital Pemagatshel	September	2012-2013	5318	R	7,075.00	10,083.00	6,770.00	97.00	Y
237	806	Hospital Pemagatshel	October	2012-2013	5318	R	7,075.00	10,083.00	6,870.00	97.00	Y
238	806	Hospital Pemagatshel	November	2012-2013	5318	R	7,075.00	10,083.00	6,870.00	97.00	Y
239	806	Hospital Pemagatshel	December	2012-2013	5318	R	7,075.00	10,083.00	6,870.00	97.00	Y
240	828	RSTA S/jongkhar	July	2010-2011	8621	C	14,215.00	14,215.00	8,584.00	597.00	Y
241	891	RSTA, Phuntsholing	January	2011-2012	14535	C	7,505.00	8,463.00	4,861.00	17.00	Y
242	891	RSTA, Phuntsholing	January	2012-2013	14535	C	7,505.00	8,463.00	2,371.00	7.00	Y
243	891	RSTA, Phuntsholing	January	2013-2014	14535	C	7,505.00	8,463.00	4,871.00	7.00	Y
244	891	RSTA, Phuntsholing	February	2010-2011	14535	C	7,375.00	9,291.00	9,001.00	97.00	Y
245	891	RSTA, Phuntsholing	February	2011-2012	14535	C	7,505.00	8,463.00	4,861.00	17.00	Y
246	891	RSTA, Phuntsholing	February	2012-2013	14535	C	7,505.00	8,463.00	2,371.00	7.00	Y
247	891	RSTA, Phuntsholing	February	2013-2014	14535	C	7,505.00	8,463.00	4,871.00	7.00	Y
248	891	RSTA, Phuntsholing	March	2011-2012	14535	C	7,505.00	8,463.00	4,871.00	7.00	Y
249	891	RSTA, Phuntsholing	March	2012-2013	14535	C	7,505.00	8,463.00	2,371.00	7.00	Y
250	891	RSTA, Phuntsholing	March	2013-2014	14535	C	7,505.00	8,463.00	4,871.00	7.00	Y
251	891	RSTA, Phuntsholing	April	2011-2012	14535	C	7,505.00	8,463.00	4,871.00	7.00	Y



Sl. No.	DEPT ID	DEPARTMENT	MONTH	FISCAL YEAR	EMP ID	EMPLOYMENT TYPE	BASICPAY (Nu.)	GROSSPAY (Nu.)	NETPAY (Nu.)	TDSAMT	TAX EXEMPTION
252	891	RSTA, Phuntsholing	April	2012-2013	14535	C	7,505.00	8,463.00	2,371.00	7.00	Y
253	891	RSTA, Phuntsholing	April	2013-2014	14535	C	7,505.00	8,463.00	4,571.00	7.00	Y
254	891	RSTA, Phuntsholing	May	2011-2012	14535	C	7,505.00	8,463.00	4,871.00	7.00	Y
255	891	RSTA, Phuntsholing	May	2012-2013	14535	C	7,505.00	8,463.00	1,871.00	7.00	Y
256	891	RSTA, Phuntsholing	May	2013-2014	14535	C	7,505.00	8,463.00	4,721.00	7.00	Y
257	891	RSTA, Phuntsholing	June	2011-2012	14535	C	7,505.00	8,463.00	4,871.00	7.00	Y
258	891	RSTA, Phuntsholing	June	2012-2013	14535	C	7,505.00	8,463.00	371.00	7.00	Y
259	891	RSTA, Phuntsholing	June	2013-2014	14535	C	7,505.00	8,463.00	3,871.00	7.00	Y
260	891	RSTA, Phuntsholing	July	2012-2013	14535	C	7,505.00	8,463.00	4,871.00	7.00	Y
261	891	RSTA, Phuntsholing	July	2013-2014	14535	C	7,505.00	8,463.00	4,871.00	7.00	Y
262	891	RSTA, Phuntsholing	August	2012-2013	14535	C	7,505.00	8,463.00	2,371.00	7.00	Y
263	891	RSTA, Phuntsholing	August	2013-2014	14535	C	7,505.00	8,463.00	4,871.00	7.00	Y
264	891	RSTA, Phuntsholing	September	2012-2013	14535	C	7,505.00	8,463.00	2,371.00	7.00	Y
265	891	RSTA, Phuntsholing	September	2013-2014	14535	C	7,505.00	8,463.00	4,871.00	7.00	Y
266	891	RSTA, Phuntsholing	October	2012-2013	14535	C	7,505.00	8,463.00	2,371.00	7.00	Y
267	891	RSTA, Phuntsholing	October	2013-2014	14535	C	7,505.00	8,463.00	4,871.00	7.00	Y
268	891	RSTA, Phuntsholing	November	2012-2013	14535	C	7,505.00	8,463.00	2,371.00	7.00	Y
269	891	RSTA, Phuntsholing	November	2013-2014	14535	C	7,505.00	8,463.00	4,871.00	7.00	Y
270	891	RSTA, Phuntsholing	December	2012-2013	14535	C	7,505.00	8,463.00	2,371.00	7.00	Y
271	891	RSTA, Phuntsholing	December	2013-2014	14535	C	7,505.00	8,463.00	4,721.00	7.00	Y
272	922	KASHI C P S	June	2012-2013	49676	C	8,000.00	12,000.00	11,513.00	367.00	Y
273	931	SINGAY NAMGAY C P S	June	2012-2013	49666	C	8,000.00	12,000.00	11,513.00	367.00	Y
274	942	RUKUBJI C P S	February	2012-2013	47317	C	20,000.00	20,000.00	18,633.00	1,167.00	Y
275	942	RUKUBJI C P S	March	2012-2013	47317	C	20,000.00	20,000.00	18,633.00	1,167.00	Y
276	942	RUKUBJI C P S	April	2012-2013	47317	C	20,000.00	20,000.00	18,633.00	1,167.00	Y
277	942	RUKUBJI C P S	May	2012-2013	47317	C	20,000.00	20,000.00	18,633.00	1,167.00	Y
278	942	RUKUBJI C P S	June	2012-2013	47317	C	20,000.00	20,000.00	18,633.00	1,167.00	Y
279	966	GASELO H S S	February	2012-2013	47316	C	20,000.00	20,000.00	18,633.00	1,167.00	Y
280	966	GASELO H S S	March	2012-2013	47316	C	20,000.00	20,000.00	18,633.00	1,167.00	Y
281	966	GASELO H S S	April	2012-2013	47316	C	20,000.00	20,000.00	18,633.00	1,167.00	Y
282	966	GASELO H S S	May	2012-2013	47316	C	20,000.00	20,000.00	18,633.00	1,167.00	Y
283	966	GASELO H S S	June	2012-2013	47316	C	20,000.00	20,000.00	18,633.00	1,167.00	Y
284	1175	Tashitse HSS	January	2012-2013	45680	C	14,460.00	23,136.00	21,300.00	1,605.00	Y
285	1175	Tashitse HSS	November	2012-2013	45680	C	14,460.00	23,136.00	21,300.00	1,605.00	Y
286	1175	Tashitse HSS	December	2012-2013	45680	C	14,460.00	23,136.00	21,300.00	1,605.00	Y
287	1225	Tang MSS	January	2014-2015	45328	C	8,005.00	9,545.00	9,143.00	107.00	Y

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288	1225	Tang MSS	January	2014-2015	60897	C	7,695.00	9,235.00	8,866.00	77.00	Y
289	1225	Tang MSS	July	2014-2015	45328	C	7,850.00	9,390.00	9,009.00	87.00	Y
290	1225	Tang MSS	July	2014-2015	60897	C	7,695.00	9,235.00	8,866.00	77.00	Y
291	1225	Tang MSS	August	2014-2015	45328	C	7,850.00	9,390.00	9,009.00	87.00	Y
292	1225	Tang MSS	August	2014-2015	60897	C	7,695.00	9,235.00	8,866.00	77.00	Y
293	1225	Tang MSS	September	2014-2015	45328	C	7,850.00	9,390.00	9,009.00	87.00	Y
294	1225	Tang MSS	September	2014-2015	60897	C	7,695.00	9,235.00	8,866.00	77.00	Y
295	1225	Tang MSS	October	2012-2013	45328	C	6,155.00	10,600.00	10,177.00	217.00	Y
296	1225	Tang MSS	October	2014-2015	45328	C	7,850.00	9,390.00	9,009.00	87.00	Y
297	1225	Tang MSS	October	2014-2015	60897	C	7,695.00	9,235.00	8,866.00	77.00	Y
298	1225	Tang MSS	November	2014-2015	45328	C	7,850.00	9,390.00	9,009.00	87.00	Y
299	1225	Tang MSS	November	2014-2015	60897	C	7,695.00	9,235.00	8,866.00	77.00	Y
300	1225	Tang MSS	December	2014-2015	45328	C	7,850.00	9,390.00	9,009.00	87.00	Y
301	1225	Tang MSS	December	2014-2015	60897	C	7,695.00	9,235.00	8,866.00	77.00	Y
302	1228	Chokhortoe CPS	February	2015-2016	73844	C	25,000.00	25,000.00	22,875.00	1,875.00	Y
303	1242	Gyatsa LSS	May	2014-2015	65877	C	25,000.00	25,000.00	22,875.00	1,875.00	Y
304	1305	Wangdigatshel PS	January	2010-2011	16978	R	18,810.00	22,572.00	12,042.00	1,515.00	Y
305	1305	Wangdigatshel PS	January	2011-2012	16978	R	18,810.00	24,714.00	13,833.00	1,845.00	Y
306	1305	Wangdigatshel PS	February	2010-2011	16978	R	18,810.00	22,572.00	12,042.00	1,515.00	Y
307	1305	Wangdigatshel PS	February	2011-2012	16978	R	18,810.00	24,714.00	13,833.00	1,845.00	Y
308	1305	Wangdigatshel PS	February	2012-2013	16978	R	19,435.00	25,938.00	15,156.00	1,665.00	Y
309	1305	Wangdigatshel PS	March	2010-2011	16978	R	18,810.00	24,714.00	13,833.00	1,845.00	Y
310	1305	Wangdigatshel PS	March	2011-2012	16978	R	18,810.00	24,714.00	13,833.00	1,845.00	Y
311	1305	Wangdigatshel PS	March	2012-2013	16978	R	19,435.00	25,938.00	15,156.00	1,665.00	Y
312	1305	Wangdigatshel PS	April	2010-2011	16978	R	18,810.00	24,714.00	13,833.00	1,845.00	Y
313	1305	Wangdigatshel PS	April	2011-2012	16978	R	18,810.00	24,714.00	14,178.00	1,500.00	Y
314	1305	Wangdigatshel PS	April	2012-2013	16978	R	19,435.00	25,938.00	16,926.00	1,665.00	Y
315	1305	Wangdigatshel PS	May	2010-2011	16978	R	18,810.00	24,714.00	13,833.00	1,845.00	Y
316	1305	Wangdigatshel PS	May	2011-2012	16978	R	18,810.00	24,714.00	14,178.00	1,500.00	Y
317	1305	Wangdigatshel PS	May	2012-2013	16978	R	19,435.00	25,938.00	16,926.00	1,665.00	Y
318	1305	Wangdigatshel PS	June	2010-2011	16978	R	18,810.00	24,714.00	13,833.00	1,845.00	Y
319	1305	Wangdigatshel PS	June	2011-2012	16978	R	18,810.00	24,714.00	14,178.00	1,500.00	Y
320	1305	Wangdigatshel PS	June	2012-2013	16978	R	19,435.00	25,938.00	16,926.00	1,665.00	Y
321	1305	Wangdigatshel PS	July	2010-2011	16978	R	18,810.00	22,572.00	14,162.00	1,515.00	Y
322	1305	Wangdigatshel PS	July	2011-2012	16978	R	18,810.00	24,714.00	13,833.00	1,845.00	Y
323	1305	Wangdigatshel PS	July	2012-2013	16978	R	19,435.00	25,938.00	15,156.00	1,665.00	Y

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324	1305	Wangdigatshel PS	July	2013-2014	16978	R	19,790.00	26,364.00	17,248.00	1,725.00	Y
325	1305	Wangdigatshel PS	August	2010-2011	16978	R	18,810.00	22,572.00	14,162.00	1,515.00	Y
326	1305	Wangdigatshel PS	August	2011-2012	16978	R	18,810.00	24,714.00	13,833.00	1,845.00	Y
327	1305	Wangdigatshel PS	August	2012-2013	16978	R	19,435.00	25,938.00	15,156.00	1,665.00	Y
328	1305	Wangdigatshel PS	August	2013-2014	16978	R	19,790.00	26,364.00	17,248.00	1,725.00	Y
329	1305	Wangdigatshel PS	September	2010-2011	16978	R	18,810.00	22,572.00	13,492.00	1,515.00	Y
330	1305	Wangdigatshel PS	September	2011-2012	16978	R	18,810.00	24,714.00	13,833.00	1,845.00	Y
331	1305	Wangdigatshel PS	September	2012-2013	16978	R	19,435.00	25,938.00	15,156.00	1,665.00	Y
332	1305	Wangdigatshel PS	September	2013-2014	16978	R	19,790.00	26,364.00	15,498.00	1,725.00	Y
333	1305	Wangdigatshel PS	October	2010-2011	16978	R	18,810.00	22,572.00	16,692.00	1,515.00	Y
334	1305	Wangdigatshel PS	October	2011-2012	16978	R	18,810.00	24,714.00	13,833.00	1,845.00	Y
335	1305	Wangdigatshel PS	October	2012-2013	16978	R	19,435.00	25,938.00	15,156.00	1,665.00	Y
336	1305	Wangdigatshel PS	October	2013-2014	16978	R	19,790.00	26,364.00	15,498.00	1,725.00	Y
337	1305	Wangdigatshel PS	November	2010-2011	16978	R	18,810.00	22,572.00	16,692.00	1,515.00	Y
338	1305	Wangdigatshel PS	November	2011-2012	16978	R	18,810.00	24,714.00	13,833.00	1,845.00	Y
339	1305	Wangdigatshel PS	November	2012-2013	16978	R	19,435.00	25,938.00	15,156.00	1,665.00	Y
340	1305	Wangdigatshel PS	November	2013-2014	16978	R	19,790.00	26,364.00	15,498.00	1,725.00	Y
341	1305	Wangdigatshel PS	December	2010-2011	16978	R	18,810.00	22,572.00	16,692.00	1,515.00	Y
342	1305	Wangdigatshel PS	December	2011-2012	16978	R	18,810.00	24,714.00	13,833.00	1,845.00	Y
343	1305	Wangdigatshel PS	December	2012-2013	16978	R	19,435.00	25,938.00	15,156.00	1,665.00	Y
344	1305	Wangdigatshel PS	December	2013-2014	16978	R	19,790.00	26,364.00	15,498.00	1,725.00	Y
345	1337	Jyengkana PS	January	2010-2011	26339	C	10,000.00	10,000.00	9,733.00	167.00	Y
346	1337	Jyengkana PS	January	2011-2012	26339	C	10,000.00	10,000.00	9,733.00	167.00	Y
347	1337	Jyengkana PS	January	2012-2013	26339	C	10,000.00	10,000.00	9,733.00	167.00	Y
348	1337	Jyengkana PS	February	2010-2011	26339	C	10,000.00	10,000.00	9,733.00	167.00	Y
349	1337	Jyengkana PS	March	2010-2011	26339	C	10,000.00	10,000.00	9,733.00	167.00	Y
350	1337	Jyengkana PS	April	2010-2011	26339	C	10,000.00	10,000.00	9,733.00	167.00	Y
351	1337	Jyengkana PS	April	2011-2012	26339	C	10,000.00	10,000.00	9,733.00	167.00	Y
352	1337	Jyengkana PS	May	2010-2011	26339	C	10,000.00	10,000.00	4,733.00	167.00	Y
353	1337	Jyengkana PS	May	2011-2012	26339	C	10,000.00	10,000.00	9,733.00	167.00	Y
354	1337	Jyengkana PS	June	2010-2011	26339	C	10,000.00	10,000.00	9,733.00	167.00	Y
355	1337	Jyengkana PS	June	2011-2012	26339	C	10,000.00	10,000.00	9,733.00	167.00	Y
356	1337	Jyengkana PS	July	2010-2011	26339	C	10,000.00	10,000.00	9,733.00	167.00	Y
357	1337	Jyengkana PS	July	2011-2012	26339	C	10,000.00	10,000.00	9,733.00	167.00	Y
358	1337	Jyengkana PS	July	2012-2013	26339	C	10,000.00	10,000.00	9,733.00	167.00	Y
359	1337	Jyengkana PS	August	2010-2011	26339	C	10,000.00	10,000.00	9,733.00	167.00	Y



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360	1337	Jyengkana PS	August	2011-2012	26339	C	10,000.00	10,000.00	9,733.00	167.00	Y
361	1337	Jyengkana PS	August	2012-2013	26339	C	10,000.00	10,000.00	7,733.00	167.00	Y
362	1337	Jyengkana PS	September	2010-2011	26339	C	10,000.00	10,000.00	9,733.00	167.00	Y
363	1337	Jyengkana PS	September	2011-2012	26339	C	10,000.00	10,000.00	9,733.00	167.00	Y
364	1337	Jyengkana PS	September	2012-2013	26339	C	10,000.00	10,000.00	7,733.00	167.00	Y
365	1337	Jyengkana PS	October	2010-2011	26339	C	10,000.00	10,000.00	9,733.00	167.00	Y
366	1337	Jyengkana PS	October	2011-2012	26339	C	10,000.00	10,000.00	9,733.00	167.00	Y
367	1337	Jyengkana PS	October	2012-2013	26339	C	10,000.00	10,000.00	7,733.00	167.00	Y
368	1337	Jyengkana PS	November	2010-2011	26339	C	10,000.00	10,000.00	9,733.00	167.00	Y
369	1337	Jyengkana PS	November	2011-2012	26339	C	10,000.00	10,000.00	9,733.00	167.00	Y
370	1337	Jyengkana PS	November	2012-2013	26339	C	10,000.00	10,000.00	9,733.00	167.00	Y
371	1337	Jyengkana PS	December	2010-2011	26339	C	10,000.00	10,000.00	9,733.00	167.00	Y
372	1337	Jyengkana PS	December	2011-2012	26339	C	10,000.00	10,000.00	9,733.00	167.00	Y
373	1337	Jyengkana PS	December	2012-2013	26339	C	10,000.00	10,000.00	9,733.00	167.00	Y
374	1387	LAND RECORD	February	2010-2011	8052	R	7,075.00	9,091.00	6,173.00	77.00	Y
375	1390	Engineering services	January	2010-2011	19472	R	11,675.00	11,675.00	4,187.00	337.00	Y
376	1390	Engineering services	January	2011-2012	19472	R	11,895.00	13,527.00	4,207.00	527.00	Y
377	1390	Engineering services	January	2012-2013	19472	R	12,115.00	13,747.00	4,520.00	407.00	Y
378	1390	Engineering services	January	2013-2014	19472	R	12,775.00	14,561.00	5,183.00	477.00	Y
379	1390	Engineering services	January	2014-2015	19472	R	16,010.00	18,975.00	8,607.00	867.00	Y
380	1390	Engineering services	February	2010-2011	19472	R	11,675.00	14,939.00	7,089.00	667.00	Y
381	1390	Engineering services	February	2011-2012	19472	R	11,895.00	13,527.00	4,207.00	527.00	Y
382	1390	Engineering services	February	2012-2013	19472	R	12,115.00	13,747.00	4,520.00	407.00	Y
383	1390	Engineering services	February	2013-2014	19472	R	12,775.00	14,561.00	5,183.00	477.00	Y
384	1390	Engineering services	February	2014-2015	19472	R	16,010.00	18,975.00	15,707.00	867.00	Y
385	1390	Engineering services	March	2010-2011	19472	R	11,675.00	13,307.00	2,633.00	507.00	Y
386	1390	Engineering services	March	2011-2012	19472	R	11,895.00	13,527.00	4,207.00	527.00	Y
387	1390	Engineering services	March	2012-2013	19472	R	12,115.00	13,747.00	4,520.00	407.00	Y
388	1390	Engineering services	March	2013-2014	19472	R	12,775.00	14,561.00	5,183.00	477.00	Y
389	1390	Engineering services	March	2014-2015	19472	R	16,010.00	18,975.00	8,707.00	867.00	Y
390	1390	Engineering services	April	2010-2011	19472	R	11,675.00	13,307.00	2,633.00	507.00	Y
391	1390	Engineering services	April	2011-2012	19472	R	11,895.00	13,527.00	4,347.00	387.00	Y
392	1390	Engineering services	April	2012-2013	19472	R	12,115.00	13,747.00	4,520.00	407.00	Y
393	1390	Engineering services	April	2013-2014	19472	R	12,775.00	19,361.00	9,455.00	957.00	Y
394	1390	Engineering services	April	2014-2015	19472	R	16,010.00	18,975.00	8,707.00	867.00	Y
395	1390	Engineering services	May	2010-2011	19472	R	11,675.00	13,307.00	1,633.00	507.00	Y

Sl. No.	DEPT ID	DEPARTMENT	MONTH	FISCAL YEAR	EMP ID	EMPLOYMENT TYPE	BASICPAY (Nu.)	GROSSPAY (Nu.)	NETPAY (Nu.)	TDSAMT	TAX EXEMPTION
396	1390	Engineering services	May	2011-2012	19472	R	11,895.00	13,527.00	4,347.00	387.00	Y
397	1390	Engineering services	May	2012-2013	19472	R	12,115.00	13,747.00	4,520.00	407.00	Y
398	1390	Engineering services	May	2013-2014	19472	R	12,775.00	14,561.00	5,183.00	477.00	Y
399	1390	Engineering services	May	2014-2015	19472	R	16,010.00	18,975.00	8,707.00	867.00	Y
400	1390	Engineering services	June	2010-2011	19472	R	11,675.00	13,307.00	633.00	507.00	Y
401	1390	Engineering services	June	2011-2012	19472	R	11,895.00	18,327.00	8,619.00	867.00	Y
402	1390	Engineering services	June	2012-2013	19472	R	12,115.00	13,747.00	4,520.00	407.00	Y
403	1390	Engineering services	June	2013-2014	19472	R	12,775.00	14,561.00	5,183.00	477.00	Y
404	1390	Engineering services	June	2014-2015	19472	R	16,010.00	18,975.00	8,707.00	867.00	Y
405	1390	Engineering services	July	2010-2011	19472	R	11,675.00	11,675.00	4,187.00	337.00	Y
406	1390	Engineering services	July	2011-2012	19472	R	11,895.00	13,527.00	5,807.00	527.00	Y
407	1390	Engineering services	July	2012-2013	19472	R	12,115.00	13,747.00	4,520.00	407.00	Y
408	1390	Engineering services	July	2013-2014	19472	R	12,775.00	14,407.00	5,041.00	467.00	Y
409	1390	Engineering services	July	2014-2015	19472	R	16,010.00	18,975.00	8,607.00	867.00	Y
410	1390	Engineering services	July	2015-2016	19472	R	16,305.00	19,270.00	8,946.00	887.00	Y
411	1390	Engineering services	August	2010-2011	19472	R	11,675.00	11,675.00	4,187.00	337.00	Y
412	1390	Engineering services	August	2011-2012	19472	R	11,895.00	13,527.00	5,807.00	527.00	Y
413	1390	Engineering services	August	2012-2013	19472	R	12,115.00	13,747.00	4,520.00	407.00	Y
414	1390	Engineering services	August	2013-2014	19472	R	12,775.00	14,407.00	5,041.00	467.00	Y
415	1390	Engineering services	August	2014-2015	19472	R	16,010.00	18,975.00	8,607.00	867.00	Y
416	1390	Engineering services	August	2015-2016	19472	R	16,305.00	19,270.00	8,946.00	887.00	Y
417	1390	Engineering services	September	2010-2011	19472	R	11,675.00	11,675.00	4,187.00	337.00	Y
418	1390	Engineering services	September	2011-2012	19472	R	11,895.00	13,527.00	4,207.00	527.00	Y
419	1390	Engineering services	September	2012-2013	19472	R	12,115.00	13,747.00	4,520.00	407.00	Y
420	1390	Engineering services	September	2013-2014	19472	R	12,775.00	14,869.00	5,458.00	507.00	Y
421	1390	Engineering services	September	2014-2015	19472	R	16,010.00	18,975.00	8,607.00	867.00	Y
422	1390	Engineering services	September	2015-2016	19472	R	16,305.00	19,270.00	8,946.00	887.00	Y
423	1390	Engineering services	October	2010-2011	19472	R	11,675.00	11,675.00	4,187.00	337.00	Y
424	1390	Engineering services	October	2011-2012	19472	R	11,895.00	13,527.00	11,307.00	527.00	Y
425	1390	Engineering services	October	2012-2013	19472	R	12,115.00	13,747.00	4,520.00	407.00	Y
426	1390	Engineering services	October	2013-2014	19472	R	12,775.00	14,561.00	5,183.00	477.00	Y
427	1390	Engineering services	October	2014-2015	19472	R	16,010.00	18,975.00	8,607.00	867.00	Y
428	1390	Engineering services	October	2015-2016	19472	R	16,305.00	19,270.00	8,946.00	887.00	Y
429	1390	Engineering services	November	2010-2011	19472	R	11,675.00	11,675.00	4,187.00	337.00	Y
430	1390	Engineering services	November	2011-2012	19472	R	11,895.00	13,527.00	11,307.00	527.00	Y
431	1390	Engineering services	November	2012-2013	19472	R	12,115.00	13,747.00	4,520.00	407.00	Y

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432	1390	Engineering services	November	2013-2014	19472	R	12,775.00	14,561.00	5,183.00	477.00	Y
433	1390	Engineering services	November	2014-2015	19472	R	16,010.00	18,975.00	8,607.00	867.00	Y
434	1390	Engineering services	November	2015-2016	19472	R	16,305.00	19,270.00	8,846.00	887.00	Y
435	1390	Engineering services	December	2010-2011	19472	R	11,675.00	11,675.00	4,187.00	337.00	Y
436	1390	Engineering services	December	2011-2012	19472	R	11,895.00	13,527.00	4,207.00	527.00	Y
437	1390	Engineering services	December	2012-2013	19472	R	12,115.00	13,747.00	4,520.00	407.00	Y
438	1390	Engineering services	December	2013-2014	19472	R	12,775.00	14,561.00	5,183.00	477.00	Y
439	1390	Engineering services	December	2014-2015	19472	R	16,010.00	18,975.00	8,607.00	867.00	Y
440	1390	Engineering services	December	2015-2016	19472	R	16,305.00	19,270.00	8,846.00	887.00	Y
441	1394	JIBJOKHA LSS	March	2014-2015	65295	C	25,000.00	50,000.00	43,458.00	6,042.00	Y
442	1399	THINLEYGANG MSS	March	2014-2015	64440	C	25,000.00	50,000.00	43,458.00	6,042.00	Y
443	1432	Gomtu MSS	January	2010-2011	19309	C	17,660.00	20,309.00	7,161.00	1,207.00	Y
444	1432	Gomtu MSS	January	2011-2012	19309	C	18,015.00	20,631.00	7,758.00	1,237.00	Y
445	1432	Gomtu MSS	January	2012-2013	19309	C	18,370.00	23,742.00	16,918.00	1,365.00	Y
446	1432	Gomtu MSS	January	2013-2014	19309	C	18,725.00	24,150.00	17,237.00	1,410.00	Y
447	1432	Gomtu MSS	February	2010-2011	19309	C	17,660.00	20,309.00	7,161.00	1,207.00	Y
448	1432	Gomtu MSS	February	2011-2012	19309	C	18,370.00	21,341.00	8,324.00	1,335.00	Y
449	1432	Gomtu MSS	February	2012-2013	19309	C	18,370.00	23,742.00	16,918.00	1,365.00	Y
450	1432	Gomtu MSS	March	2010-2011	19309	C	18,015.00	29,328.00	13,822.00	2,535.00	Y
451	1432	Gomtu MSS	March	2011-2012	19309	C	18,370.00	20,986.00	8,260.00	1,047.00	Y
452	1432	Gomtu MSS	March	2012-2013	19309	C	18,370.00	23,742.00	16,918.00	1,365.00	Y
453	1432	Gomtu MSS	April	2010-2011	19309	C	18,015.00	23,492.00	13,776.00	1,650.00	Y
454	1432	Gomtu MSS	April	2011-2012	19309	C	18,370.00	20,986.00	8,260.00	1,047.00	Y
455	1432	Gomtu MSS	April	2012-2013	19309	C	18,370.00	23,742.00	16,918.00	1,365.00	Y
456	1432	Gomtu MSS	May	2010-2011	19309	C	18,015.00	23,333.00	9,134.00	1,635.00	Y
457	1432	Gomtu MSS	May	2011-2012	19309	C	18,370.00	20,986.00	8,260.00	1,047.00	Y
458	1432	Gomtu MSS	May	2012-2013	19309	C	18,370.00	23,742.00	16,918.00	1,365.00	Y
459	1432	Gomtu MSS	June	2010-2011	19309	C	18,015.00	23,333.00	9,134.00	1,635.00	Y
460	1432	Gomtu MSS	June	2011-2012	19309	C	18,370.00	20,986.00	8,831.00	1,047.00	Y
461	1432	Gomtu MSS	June	2012-2013	19309	C	18,725.00	26,190.00	18,748.00	1,695.00	Y
462	1432	Gomtu MSS	July	2010-2011	19309	C	17,660.00	20,309.00	7,161.00	1,207.00	Y
463	1432	Gomtu MSS	July	2011-2012	19309	C	18,015.00	20,631.00	7,758.00	1,237.00	Y
464	1432	Gomtu MSS	July	2012-2013	19309	C	18,370.00	20,986.00	10,007.00	1,047.00	Y
465	1432	Gomtu MSS	July	2013-2014	19309	C	18,725.00	24,150.00	17,237.00	1,410.00	Y
466	1432	Gomtu MSS	August	2010-2011	19309	C	17,660.00	19,426.00	6,377.00	1,117.00	Y
467	1432	Gomtu MSS	August	2011-2012	19309	C	18,015.00	20,631.00	7,758.00	1,237.00	Y

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468	1432	Gomtu MSS	August	2012-2013	19309	C	18,370.00	20,986.00	10,007.00	1,047.00	Y
469	1432	Gomtu MSS	August	2013-2014	19309	C	18,725.00	24,150.00	17,237.00	1,410.00	Y
470	1432	Gomtu MSS	September	2010-2011	19309	C	17,660.00	22,075.00	8,676.00	1,440.00	Y
471	1432	Gomtu MSS	September	2011-2012	19309	C	18,015.00	20,631.00	7,758.00	1,237.00	Y
472	1432	Gomtu MSS	September	2012-2013	19309	C	18,370.00	23,742.00	16,918.00	1,365.00	Y
473	1432	Gomtu MSS	September	2013-2014	19309	C	18,725.00	24,150.00	17,237.00	1,410.00	Y
474	1432	Gomtu MSS	October	2010-2011	19309	C	17,660.00	20,579.00	7,408.00	1,227.00	Y
475	1432	Gomtu MSS	October	2011-2012	19309	C	18,015.00	20,631.00	7,758.00	1,237.00	Y
476	1432	Gomtu MSS	October	2012-2013	19309	C	18,370.00	23,742.00	16,918.00	1,365.00	Y
477	1432	Gomtu MSS	October	2013-2014	19309	C	18,725.00	24,150.00	17,237.00	1,410.00	Y
478	1432	Gomtu MSS	November	2010-2011	19309	C	17,660.00	20,309.00	7,161.00	1,207.00	Y
479	1432	Gomtu MSS	November	2011-2012	19309	C	18,015.00	20,631.00	7,758.00	1,237.00	Y
480	1432	Gomtu MSS	November	2012-2013	19309	C	18,370.00	23,742.00	16,918.00	1,365.00	Y
481	1432	Gomtu MSS	November	2013-2014	19309	C	18,725.00	24,150.00	17,237.00	1,410.00	Y
482	1432	Gomtu MSS	December	2010-2011	19309	C	17,660.00	20,309.00	7,161.00	1,207.00	Y
483	1432	Gomtu MSS	December	2011-2012	19309	C	18,015.00	20,631.00	7,758.00	1,237.00	Y
484	1432	Gomtu MSS	December	2012-2013	19309	C	18,370.00	23,742.00	16,918.00	1,365.00	Y
485	1432	Gomtu MSS	December	2013-2014	19309	C	18,725.00	24,150.00	17,237.00	1,410.00	Y
486	1611	DIVISION	April	2014-2015	63919	C	7,000.00	14,000.00	13,113.00	547.00	Y
487	1623	Dzongkhag Palace Ser	March	2011-2012	11372	C	5,000.00	10,000.00	9,643.00	157.00	Y
488	1628	Dzongkhag Engineer S	January	2012-2013	45512	C	6,155.00	8,891.00	8,655.00	47.00	Y
489	1659	Dotey Gewog	January	2010-2011	24768	C	12,615.00	12,615.00	12,052.00	437.00	Y
490	1659	Dotey Gewog	February	2010-2011	24768	C	14,355.00	16,095.00	15,157.00	777.00	Y
491	1659	Dotey Gewog	March	2010-2011	24768	C	14,355.00	14,355.00	13,604.00	607.00	Y
492	1659	Dotey Gewog	April	2010-2011	24768	C	14,355.00	16,355.00	15,384.00	807.00	Y
493	1659	Dotey Gewog	May	2010-2011	24768	C	14,355.00	14,355.00	13,604.00	607.00	Y
494	1659	Dotey Gewog	June	2010-2011	24768	C	14,355.00	14,355.00	13,604.00	607.00	Y
495	1659	Dotey Gewog	July	2010-2011	24768	C	12,615.00	12,615.00	-	437.00	Y
496	1659	Dotey Gewog	August	2010-2011	24768	C	12,615.00	12,615.00	-	437.00	Y
497	1659	Dotey Gewog	September	2010-2011	24768	C	12,615.00	12,615.00	12,052.00	437.00	Y
498	1659	Dotey Gewog	October	2010-2011	24768	C	12,615.00	12,615.00	12,052.00	437.00	Y
499	1659	Dotey Gewog	November	2010-2011	24768	C	12,615.00	12,615.00	12,052.00	437.00	Y
500	1659	Dotey Gewog	December	2010-2011	24768	C	12,615.00	12,615.00	12,052.00	437.00	Y
501	1849	CIVIL CASH	October	2012-2013	39314	C	6,155.00	9,803.00	9,458.00	147.00	Y
502	1892	RITH (HTMTI)	January	2014-2015	38372	C	8,160.00	9,700.00	7,476.00	107.00	Y
503	1892	RITH (HTMTI)	August	2014-2015	38372	C	8,160.00	9,700.00	8,976.00	107.00	Y

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504	1892	RITH (HTMTI)	September	2014-2015	38372	C	8,160.00	9,700.00	8,976.00	107.00	Y
505	1892	RITH (HTMTI)	October	2014-2015	38372	C	8,160.00	9,700.00	7,976.00	107.00	Y
506	1892	RITH (HTMTI)	November	2012-2013	38372	C	6,155.00	11,687.00	11,143.00	327.00	Y
507	1892	RITH (HTMTI)	November	2014-2015	38372	C	8,160.00	9,700.00	7,976.00	107.00	Y
508	1892	RITH (HTMTI)	December	2014-2015	38372	C	8,160.00	11,700.00	9,756.00	307.00	Y
509	2332	PHOBJIKHA MSS	May	2012-2013	49297	R	6,805.00	11,946.00	10,342.00	237.00	Y
510	2346	Bhutan N. Legal Inst	January	2011-2012	35721	R	20,225.00	23,163.00	18,901.00	1,605.00	Y
511	2346	Bhutan N. Legal Inst	January	2012-2013	35721	R	21,015.00	23,953.00	19,851.00	1,350.00	Y
512	2346	Bhutan N. Legal Inst	February	2011-2012	35721	R	20,225.00	23,163.00	18,901.00	1,605.00	Y
513	2346	Bhutan N. Legal Inst	February	2012-2013	35721	R	21,015.00	23,953.00	19,851.00	1,350.00	Y
514	2346	Bhutan N. Legal Inst	March	2011-2012	35721	R	20,225.00	23,163.00	18,901.00	1,605.00	Y
515	2346	Bhutan N. Legal Inst	March	2012-2013	35721	R	21,015.00	23,953.00	19,851.00	1,350.00	Y
516	2346	Bhutan N. Legal Inst	April	2011-2012	35721	R	20,225.00	23,163.00	19,259.00	1,247.00	Y
517	2346	Bhutan N. Legal Inst	April	2012-2013	35721	R	21,015.00	23,953.00	19,851.00	1,350.00	Y
518	2346	Bhutan N. Legal Inst	May	2011-2012	35721	R	20,225.00	23,163.00	19,259.00	1,247.00	Y
519	2346	Bhutan N. Legal Inst	May	2012-2013	35721	R	21,015.00	23,953.00	19,851.00	1,350.00	Y
520	2346	Bhutan N. Legal Inst	June	2011-2012	35721	R	20,225.00	23,163.00	19,259.00	1,247.00	Y
521	2346	Bhutan N. Legal Inst	July	2011-2012	35721	R	20,225.00	23,163.00	18,901.00	1,605.00	Y
522	2346	Bhutan N. Legal Inst	July	2012-2013	35721	R	21,015.00	23,953.00	19,851.00	1,350.00	Y
523	2346	Bhutan N. Legal Inst	August	2011-2012	35721	R	20,225.00	23,163.00	18,901.00	1,605.00	Y
524	2346	Bhutan N. Legal Inst	August	2012-2013	35721	R	21,015.00	23,953.00	19,851.00	1,350.00	Y
525	2346	Bhutan N. Legal Inst	September	2011-2012	35721	R	20,225.00	23,163.00	18,901.00	1,605.00	Y
526	2346	Bhutan N. Legal Inst	September	2012-2013	35721	R	21,015.00	23,953.00	19,851.00	1,350.00	Y
527	2346	Bhutan N. Legal Inst	October	2011-2012	35721	R	20,225.00	23,163.00	18,901.00	1,605.00	Y
528	2346	Bhutan N. Legal Inst	October	2012-2013	35721	R	21,015.00	23,953.00	19,851.00	1,350.00	Y
529	2346	Bhutan N. Legal Inst	November	2011-2012	35721	R	20,225.00	23,163.00	18,901.00	1,605.00	Y
530	2346	Bhutan N. Legal Inst	November	2012-2013	35721	R	21,015.00	23,953.00	19,851.00	1,350.00	Y
531	2346	Bhutan N. Legal Inst	December	2011-2012	35721	R	20,225.00	23,163.00	18,901.00	1,605.00	Y
532	2346	Bhutan N. Legal Inst	December	2012-2013	35721	R	21,015.00	23,953.00	19,851.00	1,350.00	Y
533	2398	CPS Yangtse Gewog	June	2013-2014	58104	C	6,000.00	12,000.00	11,408.00	367.00	Y
534	2398	CPS Yangtse Gewog	July	2014-2015	58104	C	8,400.00	8,400.00	8,204.00	7.00	Y
535	2398	CPS Yangtse Gewog	August	2014-2015	58104	C	8,400.00	8,400.00	8,204.00	7.00	Y
536	2489	Bhutan Standards Bureau	January	2012-2013	44014	R	25,610.00	29,404.00	23,429.00	2,085.00	Y
537	2489	Bhutan Standards Bureau	January	2013-2014	44014	R	26,120.00	29,914.00	20,303.00	2,160.00	Y
538	2489	Bhutan Standards Bureau	January	2014-2015	44014	R	32,230.00	38,430.00	26,722.00	3,300.00	Y
539	2489	Bhutan Standards Bureau	January	2012-2013	44026	R	16,780.00	18,922.00	5,125.00	857.00	Y



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540	2489	Bhutan Standards Bureau	January	2013-2014	44026	R	16,780.00	18,922.00	5,025.00	857.00	Y
541	2489	Bhutan Standards Bureau	January	2014-2015	44026	R	21,795.00	24,564.00	8,742.00	1,395.00	Y
542	2489	Bhutan Standards Bureau	January	2012-2013	44034	R	13,255.00	15,041.00	12,081.00	517.00	Y
543	2489	Bhutan Standards Bureau	January	2013-2014	44034	R	13,570.00	15,541.00	12,391.00	567.00	Y
544	2489	Bhutan Standards Bureau	January	2012-2013	44082	R	18,015.00	20,631.00	10,193.00	1,017.00	Y
545	2489	Bhutan Standards Bureau	January	2013-2014	44082	R	18,370.00	20,986.00	10,375.00	1,047.00	Y
546	2489	Bhutan Standards Bureau	January	2014-2015	44082	R	23,070.00	27,345.00	20,201.00	1,800.00	Y
547	2489	Bhutan Standards Bureau	February	2012-2013	44014	R	25,610.00	29,404.00	23,429.00	2,085.00	Y
548	2489	Bhutan Standards Bureau	February	2013-2014	44014	R	26,120.00	29,914.00	20,303.00	2,160.00	Y
549	2489	Bhutan Standards Bureau	February	2014-2015	44014	R	32,230.00	38,430.00	26,722.00	3,300.00	Y
550	2489	Bhutan Standards Bureau	February	2012-2013	44026	R	16,780.00	18,922.00	5,125.00	857.00	Y
551	2489	Bhutan Standards Bureau	February	2013-2014	44026	R	17,360.00	23,562.00	8,675.00	1,290.00	Y
552	2489	Bhutan Standards Bureau	February	2014-2015	44026	R	21,795.00	25,295.00	12,130.00	1,500.00	Y
553	2489	Bhutan Standards Bureau	February	2012-2013	44034	R	13,255.00	15,041.00	12,081.00	517.00	Y
554	2489	Bhutan Standards Bureau	February	2013-2014	44034	R	13,570.00	15,541.00	10,891.00	567.00	Y
555	2489	Bhutan Standards Bureau	February	2012-2013	44082	R	18,015.00	20,631.00	10,193.00	1,017.00	Y
556	2489	Bhutan Standards Bureau	February	2013-2014	44082	R	18,370.00	20,986.00	10,375.00	1,047.00	Y
557	2489	Bhutan Standards Bureau	March	2012-2013	44014	R	25,610.00	29,404.00	23,429.00	2,085.00	Y
558	2489	Bhutan Standards Bureau	March	2013-2014	44014	R	26,120.00	29,914.00	20,303.00	2,160.00	Y
559	2489	Bhutan Standards Bureau	March	2012-2013	44026	R	16,780.00	18,922.00	5,125.00	857.00	Y
560	2489	Bhutan Standards Bureau	March	2013-2014	44026	R	17,360.00	19,502.00	5,485.00	907.00	Y
561	2489	Bhutan Standards Bureau	March	2014-2015	44026	R	21,795.00	25,295.00	9,361.00	1,500.00	Y
562	2489	Bhutan Standards Bureau	March	2012-2013	44034	R	13,255.00	20,041.00	12,081.00	967.00	Y
563	2489	Bhutan Standards Bureau	March	2013-2014	44034	R	13,570.00	15,541.00	10,391.00	567.00	Y
564	2489	Bhutan Standards Bureau	March	2012-2013	44082	R	18,015.00	20,631.00	10,193.00	1,017.00	Y
565	2489	Bhutan Standards Bureau	March	2013-2014	44082	R	18,370.00	20,986.00	10,375.00	1,047.00	Y
566	2489	Bhutan Standards Bureau	April	2012-2013	44014	R	25,610.00	29,404.00	21,929.00	2,085.00	Y
567	2489	Bhutan Standards Bureau	April	2013-2014	44014	R	26,120.00	29,914.00	20,303.00	2,160.00	Y
568	2489	Bhutan Standards Bureau	April	2012-2013	44026	R	16,780.00	18,922.00	5,125.00	857.00	Y
569	2489	Bhutan Standards Bureau	April	2013-2014	44026	R	17,360.00	19,502.00	5,485.00	907.00	Y
570	2489	Bhutan Standards Bureau	April	2012-2013	44034	R	13,255.00	15,041.00	12,081.00	517.00	Y
571	2489	Bhutan Standards Bureau	April	2013-2014	44034	R	13,570.00	15,541.00	10,391.00	567.00	Y
572	2489	Bhutan Standards Bureau	April	2012-2013	44082	R	18,015.00	20,631.00	10,193.00	1,017.00	Y
573	2489	Bhutan Standards Bureau	April	2013-2014	44082	R	18,370.00	20,986.00	10,375.00	1,047.00	Y
574	2489	Bhutan Standards Bureau	May	2012-2013	44014	R	25,610.00	29,404.00	23,429.00	2,085.00	Y
575	2489	Bhutan Standards Bureau	May	2013-2014	44014	R	26,120.00	29,914.00	20,303.00	2,160.00	Y

Sl. No.	DEPT ID	DEPARTMENT	MONTH	FISCAL YEAR	EMP ID	EMPLOYMENT TYPE	BASICPAY (Nu.)	GROSSPAY (Nu.)	NETPAY (Nu.)	TDSAMT	TAX EXEMPTION
576	2489	Bhutan Standards Bureau	May	2012-2013	44026	R	16,780.00	18,922.00	5,125.00	857.00	Y
577	2489	Bhutan Standards Bureau	May	2013-2014	44026	R	17,360.00	19,502.00	5,158.00	907.00	Y
578	2489	Bhutan Standards Bureau	May	2012-2013	44034	R	13,255.00	15,041.00	12,081.00	517.00	Y
579	2489	Bhutan Standards Bureau	May	2013-2014	44034	R	13,570.00	15,541.00	10,391.00	567.00	Y
580	2489	Bhutan Standards Bureau	May	2012-2013	44082	R	18,015.00	20,631.00	10,193.00	1,017.00	Y
581	2489	Bhutan Standards Bureau	May	2013-2014	44082	R	18,370.00	20,986.00	10,375.00	1,047.00	Y
582	2489	Bhutan Standards Bureau	June	2012-2013	44014	R	25,610.00	29,404.00	20,029.00	2,085.00	Y
583	2489	Bhutan Standards Bureau	June	2013-2014	44014	R	26,120.00	29,914.00	20,303.00	2,160.00	Y
584	2489	Bhutan Standards Bureau	June	2012-2013	44026	R	16,780.00	18,922.00	5,125.00	857.00	Y
585	2489	Bhutan Standards Bureau	June	2013-2014	44026	R	17,360.00	19,502.00	5,158.00	907.00	Y
586	2489	Bhutan Standards Bureau	June	2012-2013	44034	R	13,255.00	21,255.00	12,081.00	1,137.00	Y
587	2489	Bhutan Standards Bureau	June	2013-2014	44034	R	13,570.00	15,541.00	10,891.00	567.00	Y
588	2489	Bhutan Standards Bureau	June	2012-2013	44082	R	18,015.00	20,631.00	10,193.00	1,017.00	Y
589	2489	Bhutan Standards Bureau	June	2013-2014	44082	R	18,370.00	20,986.00	10,375.00	1,047.00	Y
590	2489	Bhutan Standards Bureau	July	2012-2013	44014	R	26,120.00	29,914.00	22,803.00	2,160.00	Y
591	2489	Bhutan Standards Bureau	July	2013-2014	44014	R	26,120.00	29,914.00	20,403.00	2,160.00	Y
592	2489	Bhutan Standards Bureau	July	2011-2012	44014	R	26,120.00	29,914.00	20,403.00	2,160.00	Y
593	2489	Bhutan Standards Bureau	July	2014-2015	44014	R	32,230.00	38,430.00	26,722.00	3,300.00	Y
594	2489	Bhutan Standards Bureau	July	2012-2013	44026	R	16,780.00	18,922.00	4,125.00	857.00	Y
595	2489	Bhutan Standards Bureau	July	2013-2014	44026	R	16,780.00	18,922.00	5,125.00	857.00	Y
596	2489	Bhutan Standards Bureau	July	2011-2012	44026	R	16,780.00	18,922.00	5,125.00	857.00	Y
597	2489	Bhutan Standards Bureau	July	2014-2015	44026	R	20,295.00	23,064.00	7,600.00	1,217.00	Y
598	2489	Bhutan Standards Bureau	July	2012-2013	44034	R	13,255.00	15,041.00	12,081.00	517.00	Y
599	2489	Bhutan Standards Bureau	July	2013-2014	44034	R	13,255.00	21,255.00	17,612.00	1,137.00	Y
600	2489	Bhutan Standards Bureau	July	2011-2012	44034	R	13,570.00	15,541.00	12,491.00	567.00	Y
601	2489	Bhutan Standards Bureau	July	2014-2015	44034	R	17,340.00	20,615.00	16,350.00	1,017.00	Y
602	2489	Bhutan Standards Bureau	July	2012-2013	44082	R	17,660.00	20,276.00	9,910.00	987.00	Y
603	2489	Bhutan Standards Bureau	July	2013-2014	44082	R	18,015.00	20,631.00	10,193.00	1,017.00	Y
604	2489	Bhutan Standards Bureau	July	2011-2012	44082	R	18,015.00	20,631.00	10,193.00	1,017.00	Y
605	2489	Bhutan Standards Bureau	July	2014-2015	44082	R	22,645.00	26,920.00	14,887.00	1,740.00	Y
606	2489	Bhutan Standards Bureau	August	2012-2013	44014	R	25,610.00	29,404.00	20,868.00	2,085.00	Y
607	2489	Bhutan Standards Bureau	August	2013-2014	44014	R	26,120.00	29,914.00	20,403.00	2,160.00	Y
608	2489	Bhutan Standards Bureau	August	2014-2015	44014	R	32,230.00	38,430.00	26,722.00	3,300.00	Y
609	2489	Bhutan Standards Bureau	August	2012-2013	44026	R	16,780.00	18,922.00	3,447.00	857.00	Y
610	2489	Bhutan Standards Bureau	August	2013-2014	44026	R	16,780.00	18,922.00	5,125.00	857.00	Y
611	2489	Bhutan Standards Bureau	August	2014-2015	44026	R	21,795.00	24,564.00	8,742.00	1,395.00	Y

Sl. No.	DEPT ID	DEPARTMENT	MONTH	FISCAL YEAR	EMP ID	EMPLOYMENT TYPE	BASICPAY (Nu.)	GROSSPAY (Nu.)	NETPAY (Nu.)	TDSAMT	TAX EXEMPTION
612	2489	Bhutan Standards Bureau	August	2012-2013	44034	R	13,255.00	15,041.00	10,756.00	517.00	Y
613	2489	Bhutan Standards Bureau	August	2013-2014	44034	R	13,570.00	15,541.00	10,491.00	567.00	Y
614	2489	Bhutan Standards Bureau	August	2014-2015	44034	R	17,340.00	20,615.00	14,850.00	1,017.00	Y
615	2489	Bhutan Standards Bureau	August	2012-2013	44082	R	17,660.00	20,276.00	8,144.00	987.00	Y
616	2489	Bhutan Standards Bureau	August	2013-2014	44082	R	18,015.00	20,631.00	10,193.00	1,017.00	Y
617	2489	Bhutan Standards Bureau	August	2014-2015	44082	R	22,645.00	26,920.00	14,887.00	1,740.00	Y
618	2489	Bhutan Standards Bureau	September	2012-2013	44014	R	25,610.00	29,404.00	23,429.00	2,085.00	Y
619	2489	Bhutan Standards Bureau	September	2013-2014	44014	R	26,120.00	29,914.00	20,403.00	2,160.00	Y
620	2489	Bhutan Standards Bureau	September	2014-2015	44014	R	32,230.00	38,430.00	26,722.00	3,300.00	Y
621	2489	Bhutan Standards Bureau	September	2012-2013	44026	R	16,780.00	18,922.00	5,125.00	857.00	Y
622	2489	Bhutan Standards Bureau	September	2013-2014	44026	R	16,780.00	18,922.00	5,125.00	857.00	Y
623	2489	Bhutan Standards Bureau	September	2014-2015	44026	R	21,795.00	24,564.00	8,742.00	1,395.00	Y
624	2489	Bhutan Standards Bureau	September	2012-2013	44034	R	13,255.00	15,041.00	12,081.00	517.00	Y
625	2489	Bhutan Standards Bureau	September	2013-2014	44034	R	13,570.00	15,541.00	11,491.00	567.00	Y
626	2489	Bhutan Standards Bureau	September	2014-2015	44034	R	17,340.00	20,615.00	14,850.00	1,017.00	Y
627	2489	Bhutan Standards Bureau	September	2012-2013	44082	R	17,660.00	20,276.00	9,910.00	987.00	Y
628	2489	Bhutan Standards Bureau	September	2013-2014	44082	R	18,015.00	20,631.00	10,193.00	1,017.00	Y
629	2489	Bhutan Standards Bureau	September	2014-2015	44082	R	22,645.00	26,920.00	14,887.00	1,740.00	Y
630	2489	Bhutan Standards Bureau	October	2012-2013	44014	R	25,610.00	29,404.00	23,429.00	2,085.00	Y
631	2489	Bhutan Standards Bureau	October	2013-2014	44014	R	26,120.00	29,914.00	20,403.00	2,160.00	Y
632	2489	Bhutan Standards Bureau	October	2014-2015	44014	R	32,230.00	38,430.00	26,322.00	3,300.00	Y
633	2489	Bhutan Standards Bureau	October	2012-2013	44026	R	16,780.00	18,922.00	5,125.00	857.00	Y
634	2489	Bhutan Standards Bureau	October	2013-2014	44026	R	16,780.00	18,922.00	5,125.00	857.00	Y
635	2489	Bhutan Standards Bureau	October	2014-2015	44026	R	21,795.00	24,564.00	8,742.00	1,395.00	Y
636	2489	Bhutan Standards Bureau	October	2012-2013	44034	R	13,255.00	15,041.00	12,081.00	517.00	Y
637	2489	Bhutan Standards Bureau	October	2013-2014	44034	R	13,570.00	15,541.00	11,491.00	567.00	Y
638	2489	Bhutan Standards Bureau	October	2014-2015	44034	R	17,340.00	20,615.00	14,550.00	1,017.00	Y
639	2489	Bhutan Standards Bureau	October	2012-2013	44082	R	17,660.00	20,276.00	9,910.00	987.00	Y
640	2489	Bhutan Standards Bureau	October	2013-2014	44082	R	18,015.00	30,631.00	10,193.00	2,235.00	Y
641	2489	Bhutan Standards Bureau	October	2014-2015	44082	R	22,645.00	26,920.00	14,587.00	1,740.00	Y
642	2489	Bhutan Standards Bureau	November	2012-2013	44014	R	25,610.00	29,404.00	23,429.00	2,085.00	Y
643	2489	Bhutan Standards Bureau	November	2013-2014	44014	R	26,120.00	29,914.00	20,303.00	2,160.00	Y
644	2489	Bhutan Standards Bureau	November	2014-2015	44014	R	32,230.00	38,430.00	26,722.00	3,300.00	Y
645	2489	Bhutan Standards Bureau	November	2012-2013	44026	R	16,780.00	18,922.00	5,125.00	857.00	Y
646	2489	Bhutan Standards Bureau	November	2013-2014	44026	R	16,780.00	18,922.00	5,025.00	857.00	Y
647	2489	Bhutan Standards Bureau	November	2014-2015	44026	R	21,795.00	24,564.00	8,742.00	1,395.00	Y



Sl. No.	DEPT ID	DEPARTMENT	MONTH	FISCAL YEAR	EMP ID	EMPLOYMENT TYPE	BASICPAY (Nu.)	GROSSPAY (Nu.)	NETPAY (Nu.)	TDSAMT	TAX EXEMPTION
648	2489	Bhutan Standards Bureau	November	2012-2013	44034	R	13,255.00	15,041.00	12,081.00	517.00	Y
649	2489	Bhutan Standards Bureau	November	2013-2014	44034	R	13,570.00	15,541.00	11,391.00	567.00	Y
650	2489	Bhutan Standards Bureau	November	2014-2015	44034	R	17,340.00	20,615.00	-	1,017.00	Y
651	2489	Bhutan Standards Bureau	November	2012-2013	44082	R	17,660.00	20,276.00	9,910.00	987.00	Y
652	2489	Bhutan Standards Bureau	November	2013-2014	44082	R	18,015.00	20,631.00	10,093.00	1,017.00	Y
653	2489	Bhutan Standards Bureau	November	2014-2015	44082	R	22,645.00	26,920.00	14,887.00	1,740.00	Y
654	2489	Bhutan Standards Bureau	December	2012-2013	44014	R	25,610.00	29,404.00	23,429.00	2,085.00	Y
655	2489	Bhutan Standards Bureau	December	2013-2014	44014	R	26,120.00	29,914.00	20,303.00	2,160.00	Y
656	2489	Bhutan Standards Bureau	December	2014-2015	44014	R	32,230.00	38,430.00	26,722.00	3,300.00	Y
657	2489	Bhutan Standards Bureau	December	2012-2013	44026	R	16,780.00	18,922.00	5,125.00	857.00	Y
658	2489	Bhutan Standards Bureau	December	2013-2014	44026	R	16,780.00	18,922.00	5,025.00	857.00	Y
659	2489	Bhutan Standards Bureau	December	2014-2015	44026	R	21,795.00	24,564.00	8,742.00	1,395.00	Y
660	2489	Bhutan Standards Bureau	December	2012-2013	44034	R	13,255.00	15,041.00	12,081.00	517.00	Y
661	2489	Bhutan Standards Bureau	December	2013-2014	44034	R	13,570.00	15,541.00	11,391.00	567.00	Y
662	2489	Bhutan Standards Bureau	December	2014-2015	44034	R	17,340.00	20,615.00	-	1,017.00	Y
663	2489	Bhutan Standards Bureau	December	2012-2013	44082	R	17,660.00	20,276.00	9,910.00	987.00	Y
664	2489	Bhutan Standards Bureau	December	2013-2014	44082	R	18,015.00	30,631.00	10,093.00	2,400.00	Y
665	2489	Bhutan Standards Bureau	December	2014-2015	44082	R	22,645.00	26,920.00	14,887.00	1,740.00	Y
666	2940	RBP Samtse B	August	2015-2016	68722	R	12,700.00	14,164.00	4,362.77	257.00	Y
667	2940	RBP Samtse B	September	2015-2016	68722	R	12,700.00	14,164.00	4,242.54	257.00	Y
668	2940	RBP Samtse B	October	2015-2016	68722	R	14,095.00	15,559.00	5,198.79	387.00	Y
669	2940	RBP Samtse B	November	2015-2016	68722	R	14,095.00	15,559.00	4,815.41	387.00	Y
670	2940	RBP Samtse B	December	2015-2016	68722	R	14,095.00	15,559.00	5,183.26	387.00	Y

LIST OF INSTANCES WHERE TDS SLADS NOT APPLIED CONSISTENTLY FOR SALARY RANGE FROM 20,001 TO 20,100											Annexure K	
Sl. No	EMPID	DEPTID	DEPARTMENT	MONTH NAME	FIN_YEAR	GROSS PAY (Nu.)	GIS AMT (Nu.)	PF AMT (Nu.)	ARREAR (Nu.)	NEW TDS (GROSS PAY + ARREAR - GIS - PF) Nu.	TDS AMT (Nu.)	ACTUAL TDS TO BE DEDUCTED (Nu.)
1	2674	821	RMNP,Gelephu	January	2015-2016	19500.00	300.00	1847.00	2710.00	20063.00	907.00	1,177.00
2	2674	821	RMNP,Gelephu	February	2015-2016	19500.00	300.00	1847.00	2710.00	20063.00	907.00	1,177.00
3	2674	821	RMNP,Gelephu	March	2015-2016	19500.00	300.00	1847.00	2710.00	20063.00	907.00	1,177.00
4	13643	1340	Health Sector	September	2015-2016	21590.00	300.00	2015.00	820.00	20095.00	1097.00	1,177.00
5	13643	1340	Health Sector	October	2015-2016	21590.00	300.00	2015.00	820.00	20095.00	1097.00	1,177.00
6	14968	1417	ETS (EMBROIDERY)	February	2015-2016	22040.00	300.00	1988.00	295.00	20047.00	1147.00	1,177.00
7	19867	265	DUNGKHAG PRY HEALTH	July	2015-2016	21210.00	300.00	1788.00	900.00	20022.00	1087.00	1,177.00
8	21283	1104	Samthang I.A.E	January	2015-2016	21645.00	300.00	1729.00	468.00	20084.00	1137.00	1,177.00
9	21283	1104	Samthang I.A.E	February	2015-2016	21645.00	300.00	1729.00	468.00	20084.00	1137.00	1,177.00
10	21283	1104	Samthang I.A.E	March	2015-2016	21645.00	300.00	1729.00	468.00	20084.00	1137.00	1,177.00
11	21306	1104	Samthang I.A.E	July	2015-2016	20770.00	300.00	2015.00	1564.00	20019.00	1017.00	1,177.00
12	21743	1262	Sarpang HSS	January	2015-2016	18690.00	300.00	1758.00	3436.00	20068.00	837.00	1,177.00
13	21743	1262	Sarpang HSS	February	2015-2016	18690.00	300.00	1758.00	3436.00	20068.00	837.00	1,177.00
14	25295	1401	TASHIDINGKHA MSS	February	2015-2016	20345.00	300.00	1906.00	1890.00	20029.00	987.00	1,177.00
15	25536	2096	RTIO-Gelephu	January	2015-2016	21590.00	300.00	2015.00	805.00	20080.00	1097.00	1,177.00
16	26690	2151	WA Dungkhag Health	January	2015-2016	21925.00	300.00	1872.00	325.00	20078.00	1147.00	1,177.00
17	26690	2151	WA Dungkhag Health	February	2015-2016	21925.00	300.00	1872.00	325.00	20078.00	1147.00	1,177.00
18	26690	2151	WA Dungkhag Health	July	2015-2016	21925.00	300.00	1872.00	325.00	20078.00	1147.00	1,177.00
19	26690	2151	WA Dungkhag Health	August	2015-2016	21925.00	300.00	1872.00	325.00	20078.00	1147.00	1,177.00
20	26690	2151	WA Dungkhag Health	September	2015-2016	21925.00	300.00	1872.00	325.00	20078.00	1147.00	1,177.00
21	26690	2151	WA Dungkhag Health	October	2015-2016	21925.00	300.00	1872.00	325.00	20078.00	1147.00	1,177.00
22	26690	2151	WA Dungkhag Health	November	2015-2016	21925.00	300.00	1872.00	325.00	20078.00	1147.00	1,177.00
23	26690	2151	WA Dungkhag Health	December	2015-2016	21925.00	300.00	1872.00	325.00	20078.00	1147.00	1,177.00
24	32686	1114	Engineering Sector	February	2015-2016	19965.00	300.00	1836.00	2184.00	20013.00	957.00	1,177.00
25	32686	1114	Engineering Sector	March	2015-2016	19965.00	300.00	1836.00	2184.00	20013.00	957.00	1,177.00
26	33349	645	Engineering	January	2015-2016	21965.00	300.00	1836.00	243.00	20072.00	1157.00	1,177.00
27	33349	645	Engineering	February	2015-2016	21965.00	300.00	1836.00	243.00	20072.00	1157.00	1,177.00
28	33349	645	Engineering	March	2015-2016	21965.00	300.00	1836.00	243.00	20072.00	1157.00	1,177.00
29	36286	2283	JDNP, Damji Gasa	September	2015-2016	21610.00	300.00	1508.00	240.00	20042.00	1157.00	1,177.00

Sl. No	EMPID	DEPTID	DEPARTMENT	MONTH NAME	FIN_YEAR	GROSS PAY (Nu.)	GIS AMT (Nu.)	PF AMT (Nu.)	ARREAR (Nu.)	NEW TDS (GROSS PAY + ARREAR -GIS - PF) Nu.	TDS AMT (Nu.)	ACTUAL TDS TO BE DEDUCTED (Nu.)
30	37791	2400	Civil Registration	August	2015-2016	20750.00	300.00	1798.00	1440.00	20092.00	1037.00	1,177.00
31	39721	26	DZO. PRY HEALTH(HQ)	August	2015-2016	21695.00	300.00	1609.00	270.00	20056.00	1147.00	1,177.00
32	43039	1414	DIRECTORATE SERVICES	January	2015-2016	21940.00	300.00	1943.00	325.00	20022.00	1137.00	1,177.00
33	43039	1414	DIRECTORATE SERVICES	February	2015-2016	21940.00	300.00	1943.00	325.00	20022.00	1137.00	1,177.00
34	43039	1414	DIRECTORATE SERVICES	March	2015-2016	21940.00	300.00	1943.00	325.00	20022.00	1137.00	1,177.00
35	43039	1414	DIRECTORATE SERVICES	September	2015-2016	21940.00	300.00	1943.00	325.00	20022.00	1137.00	1,177.00
36	43039	1414	DIRECTORATE SERVICES	October	2015-2016	21940.00	300.00	1943.00	325.00	20022.00	1137.00	1,177.00
37	43039	1414	DIRECTORATE SERVICES	November	2015-2016	21940.00	300.00	1943.00	325.00	20022.00	1137.00	1,177.00
38	43039	1414	DIRECTORATE SERVICES	December	2015-2016	21940.00	300.00	1943.00	325.00	20022.00	1137.00	1,177.00
39	44534	1351	Serzhong I. C. Engg.	January	2015-2016	19080.00	300.00	1729.00	2965.00	20016.00	877.00	1,177.00
40	44534	1351	Serzhong I. C. Engg.	February	2015-2016	19080.00	300.00	1729.00	2965.00	20016.00	877.00	1,177.00
41	44534	1351	Serzhong I. C. Engg.	March	2015-2016	19080.00	300.00	1729.00	2965.00	20016.00	877.00	1,177.00
42	47956	258	Bomdelling LSS	July	2015-2016	20295.00	400.00	2040.00	2214.00	20069.00	957.00	1,177.00
43	47956	258	Bomdelling LSS	August	2015-2016	20295.00	400.00	2040.00	2214.00	20069.00	957.00	1,177.00
44	47956	258	Bomdelling LSS	September	2015-2016	20295.00	400.00	2040.00	2214.00	20069.00	957.00	1,177.00
45	53223	1673	Hospital Sarpang	January	2015-2016	21925.00	300.00	1872.00	325.00	20078.00	1147.00	1,177.00
46	53223	1673	Hospital Sarpang	July	2015-2016	21925.00	300.00	1872.00	325.00	20078.00	1147.00	1,177.00
47	53223	1673	Hospital Sarpang	August	2015-2016	21925.00	300.00	1872.00	325.00	20078.00	1147.00	1,177.00
48	53223	1673	Hospital Sarpang	September	2015-2016	21925.00	300.00	1872.00	325.00	20078.00	1147.00	1,177.00
49	53223	1673	Hospital Sarpang	October	2015-2016	21925.00	300.00	1872.00	325.00	20078.00	1147.00	1,177.00
50	53223	1673	Hospital Sarpang	November	2015-2016	21925.00	300.00	1872.00	325.00	20078.00	1147.00	1,177.00
51	53223	1673	Hospital Sarpang	December	2015-2016	21925.00	300.00	1872.00	325.00	20078.00	1147.00	1,177.00
52	54117	375	LIVESTOCK_TDA	July	2015-2016	20155.00	300.00	1891.00	2065.00	20029.00	967.00	1,177.00

Sl. No	EMPID	DEPTID	DEPARTMENT	MONTH NAME	FIN_YEAR	GROSS PAY (Nu.)	GIS AMT (Nu.)	PF AMT (Nu.)	ARREAR (Nu.)	NEW TDS (GROSS PAY + ARREAR -GIS - PF) Nu.	TDS AMT (Nu.)	ACTUAL TDS TO BE DEDUCTED (Nu.)
53	54849	794	Nganglam HSS	January	2015-2016	13138.00	300.00	1323.00	8574.00	20089.00	327.00	1,177.00
54	54849	794	Nganglam HSS	March	2015-2016	13138.00	300.00	1323.00	8574.00	20089.00	327.00	1,177.00
55	54885	2015	Dungkhag Health Se.	July	2015-2016	19386.00	300.00	1520.00	2499.00	20065.00	927.00	1,177.00
56	58610	2553	Youth Centre	January	2015-2016	16980.00	300.00	0.00	3405.00	20085.00	837.00	1,177.00
57	58610	2553	Youth Centre	February	2015-2016	16980.00	300.00	0.00	3405.00	20085.00	837.00	1,177.00
58	58610	2553	Youth Centre	March	2015-2016	16980.00	300.00	0.00	3405.00	20085.00	837.00	1,177.00
59	58610	2553	Youth Centre	July	2015-2016	16980.00	300.00	0.00	3405.00	20085.00	837.00	1,177.00
60	58610	2553	Youth Centre	August	2015-2016	16980.00	300.00	0.00	3405.00	20085.00	837.00	1,177.00
61	58610	2553	Youth Centre	September	2015-2016	16980.00	300.00	0.00	3405.00	20085.00	837.00	1,177.00
62	58610	2553	Youth Centre	December	2015-2016	16980.00	300.00	0.00	3405.00	20085.00	837.00	1,177.00
63	59350	2750	Staff Nurse	July	2015-2016	21925.00	300.00	1872.00	325.00	20078.00	1147.00	1,177.00
64	59350	2750	Staff Nurse	August	2015-2016	21925.00	300.00	1872.00	325.00	20078.00	1147.00	1,177.00
65	59350	2750	Staff Nurse	September	2015-2016	21925.00	300.00	1872.00	325.00	20078.00	1147.00	1,177.00
66	59350	2750	Staff Nurse	October	2015-2016	21925.00	300.00	1872.00	325.00	20078.00	1147.00	1,177.00
67	59350	2750	Staff Nurse	November	2015-2016	21925.00	300.00	1872.00	325.00	20078.00	1147.00	1,177.00
68	59350	2750	Staff Nurse	December	2015-2016	21925.00	300.00	1872.00	325.00	20078.00	1147.00	1,177.00
69	59354	2750	Staff Nurse	October	2015-2016	20615.00	300.00	1907.00	1635.00	20043.00	1017.00	1,177.00
70	59354	2750	Staff Nurse	November	2015-2016	20615.00	300.00	1907.00	1635.00	20043.00	1017.00	1,177.00
71	59354	2750	Staff Nurse	December	2015-2016	20615.00	300.00	1907.00	1635.00	20043.00	1017.00	1,177.00
72	59807	2757	AN Deptt.	January	2015-2016	16790.00	300.00	1847.00	5420.00	20063.00	637.00	1,177.00
73	62107	636	Health	January	2015-2016	19885.00	300.00	1520.00	2000.00	20065.00	977.00	1,177.00
74	62107	636	Health	February	2015-2016	19885.00	300.00	1520.00	2000.00	20065.00	977.00	1,177.00
75	62107	636	Health	March	2015-2016	19885.00	300.00	1520.00	2000.00	20065.00	977.00	1,177.00
76	62152	402	HOSPITAL SERVICES	February	2015-2016	21925.00	300.00	1872.00	325.00	20078.00	1147.00	1,177.00
77	62153	402	HOSPITAL SERVICES	February	2015-2016	21925.00	300.00	1872.00	325.00	20078.00	1147.00	1,177.00
78	62256	2750	Staff Nurse	February	2015-2016	21925.00	300.00	1872.00	325.00	20078.00	1147.00	1,177.00
79	62257	2750	Staff Nurse	February	2015-2016	21925.00	300.00	1872.00	325.00	20078.00	1147.00	1,177.00
80	62258	2750	Staff Nurse	February	2015-2016	21925.00	300.00	1872.00	325.00	20078.00	1147.00	1,177.00
81	62259	2750	Staff Nurse	February	2015-2016	21925.00	300.00	1872.00	325.00	20078.00	1147.00	1,177.00
82	62260	2750	Staff Nurse	February	2015-2016	21925.00	300.00	1872.00	325.00	20078.00	1147.00	1,177.00
83	62261	2750	Staff Nurse	February	2015-2016	21925.00	300.00	1872.00	325.00	20078.00	1147.00	1,177.00

Sl. No	EMPID	DEPTID	DEPARTMENT	MONTH NAME	FIN_YEAR	GROSS PAY (Nu.)	GIS AMT (Nu.)	PF AMT (Nu.)	ARREAR (Nu.)	NEW TDS (GROSS PAY + ARREAR -GIS - PF) Nu.	TDS AMT (Nu.)	ACTUAL TDS TO BE DEDUCTED (Nu.)
84	62265	2750	Staff Nurse	February	2015-2016	21925.00	300.00	1872.00	325.00	20078.00	1147.00	1,177.00
85	62267	2750	Staff Nurse	February	2015-2016	21925.00	300.00	1872.00	325.00	20078.00	1147.00	1,177.00
86	62268	2750	Staff Nurse	February	2015-2016	21925.00	300.00	1872.00	325.00	20078.00	1147.00	1,177.00
87	62274	2750	Staff Nurse	February	2015-2016	21925.00	300.00	1872.00	325.00	20078.00	1147.00	1,177.00
88	62275	2750	Staff Nurse	February	2015-2016	21925.00	300.00	1872.00	325.00	20078.00	1147.00	1,177.00
89	62276	2750	Staff Nurse	February	2015-2016	21925.00	300.00	1872.00	325.00	20078.00	1147.00	1,177.00
90	62277	2750	Staff Nurse	February	2015-2016	21925.00	300.00	1872.00	325.00	20078.00	1147.00	1,177.00
91	62278	2750	Staff Nurse	February	2015-2016	21925.00	300.00	1872.00	325.00	20078.00	1147.00	1,177.00
92	62279	2750	Staff Nurse	February	2015-2016	21925.00	300.00	1872.00	325.00	20078.00	1147.00	1,177.00
93	62280	2750	Staff Nurse	February	2015-2016	21925.00	300.00	1872.00	325.00	20078.00	1147.00	1,177.00
94	62281	2750	Staff Nurse	February	2015-2016	21925.00	300.00	1872.00	325.00	20078.00	1147.00	1,177.00
95	63285	373	HEALTH SECTOR	July	2015-2016	20585.00	300.00	1817.00	1620.00	20088.00	1017.00	1,177.00
96	66385	2924	RBP Security A	January	2015-2016	23014.00	300.00	2642.00	0.00	20072.00	1077.00	1,177.00
97	66385	2924	RBP Security A	February	2015-2016	23014.00	300.00	2642.00	0.00	20072.00	1077.00	1,177.00
98	67447	2959	RBP Paro A	January	2015-2016	22434.00	300.00	2065.00	0.00	20069.00	657.00	1,177.00
99	68050	2953	RBP Trashigang	August	2015-2016	22971.00	400.00	2522.00	0.00	20049.00	977.00	1,177.00
100	68050	2953	RBP Trashigang	September	2015-2016	22971.00	400.00	2522.00	0.00	20049.00	977.00	1,177.00
101	68050	2953	RBP Trashigang	October	2015-2016	22971.00	400.00	2522.00	0.00	20049.00	977.00	1,177.00
102	68050	2953	RBP Trashigang	November	2015-2016	22971.00	400.00	2522.00	0.00	20049.00	977.00	1,177.00
103	68050	2953	RBP Trashigang	December	2015-2016	22971.00	400.00	2522.00	0.00	20049.00	977.00	1,177.00
104	69451	2915	Muenselling School	February	2015-2016	22220.00	300.00	2118.00	295.00	20097.00	1157.00	1,177.00
105	70782	2929	RBP Thimphu C	January	2015-2016	23014.00	300.00	2642.00	0.00	20072.00	1077.00	1,177.00
106	70863	2918	RBP HRD & ICT	January	2015-2016	23014.00	300.00	2642.00	0.00	20072.00	1077.00	1,177.00
107	71080	2941	RBP Samtse C	August	2015-2016	23021.00	400.00	2522.00	0.00	20099.00	977.00	1,177.00
108	71080	2941	RBP Samtse C	September	2015-2016	23021.00	400.00	2522.00	0.00	20099.00	977.00	1,177.00
109	71080	2941	RBP Samtse C	October	2015-2016	23021.00	400.00	2522.00	0.00	20099.00	977.00	1,177.00
110	71080	2941	RBP Samtse C	November	2015-2016	23021.00	400.00	2522.00	0.00	20099.00	977.00	1,177.00
111	72589	1110	Tashigang Hospital	February	2015-2016	21506.00	300.00	1876.00	743.00	20073.00	1107.00	1,177.00
112	73073	2922	RBP Dzong Security A	January	2015-2016	23014.00	300.00	2642.00	0.00	20072.00	1077.00	1,177.00



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