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୭- ଲକ୍ଷ୍ମୀନାରାୟଣଙ୍କୁ ଲକ୍ଷ୍ମୀନାରାୟଣଙ୍କୁ ଲକ୍ଷ୍ମୀନାରାୟଣଙ୍କୁ ଲକ୍ଷ୍ମୀନାରାୟଣଙ୍କୁ ଲକ୍ଷ୍ମୀନାରାୟଣଙ୍କୁ
 ଲକ୍ଷ୍ମୀନାରାୟଣଙ୍କୁ ଲକ୍ଷ୍ମୀନାରାୟଣଙ୍କୁ ଲକ୍ଷ୍ମୀନାରାୟଣଙ୍କୁ ଲକ୍ଷ୍ମୀନାରାୟଣଙ୍କୁ ଲକ୍ଷ୍ମୀନାରାୟଣଙ୍କୁ
 ଲକ୍ଷ୍ମୀନାରାୟଣଙ୍କୁ ଲକ୍ଷ୍ମୀନାରାୟଣଙ୍କୁ ଲକ୍ଷ୍ମୀନାରାୟଣଙ୍କୁ ଲକ୍ଷ୍ମୀନାରାୟଣଙ୍କୁ ଲକ୍ଷ୍ମୀନାରାୟଣଙ୍କୁ

ਸਿਮਰਤਾ ਹਰਿਨਾਮੁ ਨਾਨਕਿ ਕੀਰਤਾ ॥ ਅੰਗ ੧ ॥ ਸਿਮਰਤਾ ਹਰਿਨਾਮੁ ਨਾਨਕਿ ਕੀਰਤਾ ॥ ਅੰਗ ੧ ॥

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ਜੀਗਤਾਜੀਦੁਪਾਸਣਾ।ਪਾਕਿਸਾਦੁਪੁਤਾ।ਏਨਾਅਤਮਾ।ਏਨਾਅਤਮਾ।ਏਨਾਅਤਮਾ।

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६ गी। पवित्रं वक्तुं शक्यं । मा भूयो वाचसा श्रीगणेशाय नमः । प्रसादात् ।
वर्तमाने । एतेन । श्री । नमः । नमः । नमः ।

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ENGLISH TANSLATION OF KASHO

The following Commands are received by the Auditor General from His Majesty, the King and which must be adhered to by all concerned.

In Bhutan, up until this time all kinds of audit have been conducted by me personally. However, with the passage of each year, the country's development has gained momentum, as a result of which numerous departments have emerged for which separate accounts had to be maintained. On the other hand, an ever-increasing work-load needed my attention, as a consequence of which I have not been able to devote more time to auditing. This was discussed during the 31st Session of the National Assembly and a proposal was made to institute a Royal Audit for conducting the audit of the accounts of the Royal Government of Bhutan. Ex-judge Kozang from Tangbi, Mongde, representating His Majesty, the King, Ex-judge Kaka from Samthang, representing the Royal Government, Mr. Sonam Rabgye from the Royal Advisory Council representing the public and Ram Nado representating the Monk Body were nominated to the four member Committee and consequently the Royal Audit Department was established in April 1970. All kinds of transactions of the Royal Government of Bhutan including contracts and other accounts are subject to audit by the above four officers.

1. Not only are all kinds of revenue receipts, whether domestic or external in the form of foreign aid and all kinds of expenditures incurred by various departments of the Royal Government of Bhutan, subject to scrutiny by the Royal Audit, but the Royal Auditors are also vested with the power to audit accounts of any department of the Royal Government irrespective of their size, as and when necessary. The Royal Audit is further empowered with the physical verification of cash of various departments and the stores.

2. The Royal Audit must also ensure that all government purchases, whether made internally or from abroad, have been made in the most economical manner and made only after competitive quotations had been called for.

3. All kinds of Government contracts, except in the case of Royal Command, must be awarded to deserving parties on the basis of their capability and without favouritism.
4. The Royal Audit is also entrusted with the power to check the monthly pay bills, T.A. and D.A. bills and also check whether gifts, presents and allowances received or made by officials within or to outside are in keeping with their rank and status. The Royal Audit is also required to check whether cash advances drawn by members of the Royal Family and other officials as travel allowances while on tour for Government/official duties within Bhutan or abroad have been utilized appropriately or not.
5. All Audit reports and other such documents with respect to accounts are to be submitted only to His Majesty, the King or the National Assembly and to no other authority. Also the type of work and the strength of the auditors with their pay and entitlements must be submitted to me and will be provided for as per my command.
6. The four Royal Auditors and their subordinates while conducting audit must not indulge in any kind of malpractice. They must not accept any bribery in the form of gifts and presents while auditing. Where travel is necessary for conducting audit, the auditors will receive their daily allowances, travel allowances and porter charges in keeping with their rank and entitlements. Unfair method for procuring any extra entitlement is strictly prohibited.

The above six Commands must be observed and adhered to by all concerned authorities with respect to audit and accounts. Commanded as on 30th July, 1970.

Sd/-
King of Bhutan