

RAA asks for BCSR action after Chukha Dzongkhag Audit to fix accountability

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Normally, when the Royal Audit Authority (RAA) audits an agency it places accountability at various levels and follows up in the following years.

However, the RAA will no longer fix accountability only in its Audit reports via Audit clearances etc, but it is now taking accountability to another level by recommending the invoking of penalty clauses of the Bhutan Civil Service Rules (BCSR) for officers who do not improve on issues pointed out in the past and institute proper controls and changes.

This clear in the RAA report in Chukha Dzongkhag from July 2020 to June 2021.

BCSR action

RAA said there were several cases of excess payment and payment for non-execution of works in the Dzongkhag including the Gewogs thereby indicating limpness on the part of the Dzongkhag Engineering Section and the Tender Committee to carry out proper supervision and handing taking over of work and verification of contractor's bill without confirming the actual specifications.

It said there were several similar cases reported in past years, which reappears in this report as well indicating that the Dzongkhag Administration has not been able to institute appropriate corrective measures in place despite RAA's repeated reminders and cautions.

"This is an indication that the Head of the Agency and the Drawing and Disbursing Officer had not taken the reminders and cautions seriously, thus breaching the clauses 19.5.1, 19.5.2 and 19.5.4 of the BCSR 2018, for which the RAA would like to recommend relevant competent authorities to initiate appropriate administrative actions against them," said the report.

It said while both direct and supervisory accountabilities are fixed for each observation, the overall accountability falls on the head of the agency, the Dzongda in the case of dzongkhags, for all the observations and instituting appropriate measures in line with the recommendations in this report.

It said the Dzongkhag Administration, Chhukha and Gewog Administrations should review the deficiencies and lapses pointed out and institute appropriate check and balance systems to curb such lapses in future.

Waste

The RAA found that the recent construction of farm road at Togotokha for Nu 2.128 mn was found not to be pliable as the work was damaged or defective at various locations.

The blacktopping and parking development of urban road at Gedu Town was done for Nu 8.118 mn, but there was defective black-topping works at Gedu Town Area, Road towards Gedu Town and Parking Area near Lhakhang.

The RAA teams also visited various farm roads constructed at millions in cost and found various deficiencies from damages to blockages.

The construction of water supply to Kezari was completed with Nu. 10.040 mn in the year 2017 but the community still shoulders the hardship of fetching water from their old sources by walking miles.

The Crematorium house (*Dhue-Throe*) at Kezari under Darla Gewog was constructed in the fiscal year 2016-2017 at the cost of Nu. 3.236 mn. Upon site visit conducted by the audit team, it was noted that the structure was lying under-utilized and was not used for the last 5 years.

There was an instance of wasteful expenditure of Nu. 5.599 mn of a market shed at Tsimasham converted into a Dzongkhag Plant Clinic cum Chemical store. During the site visit, it was observed that the structure still remained underutilized.

Excess payments

There were instances of excess payments made to the contractors due to quantity of works paid more than quantity executed at site and other various ground aggregating to Nu. 501,848.

During the Financial Year 2019-2020, the dzongkhag administration incurred an amount of Nu. 1.619 mn against working lunch provided to the participants of Entrepreneurship Development Training conducted at eight different locations.

RAA said the average cost of a meal per head was charged above Nu 450 which was extravagantly high as the prevailing market rate of lunch buffet with two to three curry items are charged at Nu. 150 to Nu. 200 in the market/hotels.

Therefore, there was an excess payment for working lunch amounting to Nu. 1.267 mn.

The Livestock Sector under Dzongkhag Administration, Chhukha purchased certain goods related to the livestock equipment and CGI sheets amounting to Nu 772,200 for distribution to various gewogs. However, it was observed that the goods are lying idle in the store without handing over to the beneficiaries.

There was a case of excess payment of Regular Contract Allowance to employees amounting to Nu. 445,607.

There were cases of inadmissible payment of salary and allowances during long terms studies, EOL and maternity leave aggregating to Nu. 511,122.

There was a case of non-attestation of original bills worth Nu. 2.478 mn.

TA/DA

As per BCSR half DA shall be paid if the absence from the duty station is more than eight hours but less than 12 hours, but upon verification it was observed that the officials were entertained full TA/DA claims for performing a tour which would actually require less than twelve hours to complete the work. This resulted in Nu 90,990 in overpayment.

It was also observed that the officials made TA/DA claims ranging from two days to three days for performing a tour which would actually require less than two days to complete the work. This resulted in Nu 67,775 in overpayment.

Transfer and appointments

While the BCSR says a civil servant may be transferred generally after completion of five years of service, it was noted that the Dzongkhag Administration has as many as 45 officials retained above five years without initiating transfer. Of the 45 officials, 30 officials are retained ranging from 6 to 9 years and 15 officials were found retained ranging from 10 to 18 years as on date of audit.

RAA asked the Dzongkhag Administration to initiate transfer of those officials retained more than the stipulated period to evade deviation from the above provision of BCSR and to avoid familiarity threat leading to acts of fraud and corruption.

The RAA noted that two Primary Schools namely Chimuna PS and Metakha PS were not provided with Principal despite having more than 100 students which would ultimately affect the quality of education.

On the positive side the Dzongkhag Administration, Chhukha had achieved more than 95% in terms of budgetary utilization in the financial year 2020-2021.

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