# क्रुयःगलुरः श्रेर्थः लेघः दघरः यहें ब्रा ROYAL AUDIT AUTHORITY

# **ANNUAL AUDIT REPORT 2022-2023**



**VOLUME - II** 

STATUS OF AUDIT OBSERVATION AS ON 30<sup>TH</sup> June 2023

SI.			Obs.					
No.	Agency	AIN	No.	Code	Observation Title		Accountable Amount (Nu.)	
						Initial	Recovered/Restituted/Resolved	Balance
1	Directorate of Services, MoIC	SCID-2022- 477	2.3	1.1.1	Forgery and tampering of records to award the work (1.1.1)	-	-	-
2	Road Safety and Transport Authority including revenue, MoIC	SCID-2022- 601	1.3	1.1.1	Forgery and tempering in the records	-	-	-
3	Regional Immigration Office, Gelephu	0AAGTS-2022- 593	8	1.1.1	Forgery of signature and misappropriation of funds Nu. 150,000.00	150,000.00	150,000.00	4,438.36
4	Dzongkhag Administration, Gasa including four geogs	GGD-2022-461	1.4	1.1.2	Excess payment due to alteration of quantity for drilling of holes for rock blasting - Nu. 33,000.00 (1.1.2)	33,000.00	-	33,000.00
5	Directorate of Services, MoIC	SCID-2022- 477	1.1	1.1.2	Irregular award of Operation & Maintenance work of EV Charging Machine and supply of spare parts to M/s S P D Enterprise, Thimphu - Nu.13,969,942.00 (1.1.2)	-	-	-
6	Dzongkhag Administration, Dagana	OAAGTS-2022- 396	11	1.1.2	Non-deposit of revenue collections and misuse of revenue through manipulation of records - Nu.303,052.14	303,052.14		303,052.14
7	Thromde , Phuentsholing including CD account, Revenue & Education Subsidy	OAAGPL-2023- 248	13.2	1.1.4	Irrelevant claims made by tampering documents	156,000.00	-	159,179.84
8	Regional Immigration Office, Gelephu	OAAGTS-2022- 593	7	1.1.4	Misappropriation of funds through unauthorized grant of access rights in ePEMS Nu. 318,000.00	318,000.00	320,000.00	7,409.32
9	Dzongkhag Court, Paro including CD account	GGD-2023-82	1	1.2.2	Possible Misappropriation of bail amount – Nu. 960,000.00	735,000.00	-	789,128.22
10	Dzongkhag Administration, Trashiyangtse including 8 Geogs	OAAGSJ-2022- 515	16	1.2.2	Inadmissible payment of employee advance to ex-Gup and misuse of funds thereof – Nu. 1,000,000.00	920,000.00	-	1,011,344.66
11	Dzongkhag Administration, Trashiyangtse including 8 Geogs	OAAGSJ-2022- 515	17	1.2.2	17. Misuse of PW advance - Nu. 122,920.00 (1.2.2)	122,920.00	-	135,124.44
12	Dzongkhag Administration, Trashiyangtse including 8 Geogs	OAAGSJ-2022- 515	23	1.2.2	Misuse of PW Advances	357,777.12	357,777.12	-

	Dzongkhag Administration, Samdrupjongkhar including 11 Geogs and two Dungkhags (Jomotsangkha &	OAAGSJ-2022-			Misuse of rural house insurance premium by			
13		511	44	1.2.2	Ex-Gaydrung	31,534.00	-	31,534.00
14	Regional Immigration Office, Gelephu	OAAGTS-2022- 593	9	1.2.2	Unauthorised retention of revenue collections in cash and delayed deposit of revenues with applicable penalty of Nu. 1,869,525.22	1,869,525.22		1,869,525.22
15	Royal Bhutan Police, HQ including RBP Division I, Paro; Prison Service Division; and Fire Fighting Services	GGD-2023-116	8	1.2.3	Misappropriation of fund through repeated use of adjustment bills. – Nu. 178,482.00 (1.2.3)	178,482.00	-	178,482.00
16	Royal Bhutan Police, HQ including RBP Division I, Paro; Prison Service Division; and Fire Fighting Services	GGD-2023-116	9	1.2.3	Misappropriation of fund by adjustment of expenditure with irrelevant bills -Nu. 132,659.00 (1.2.3)	132,659.00	-	132,659.00
17	Royal Bhutan Police, HQ including RBP Division I, Paro; Prison Service Division; and Fire Fighting Services	GGD-2023-116	10	1.2.3	Misappropriation of fund by adjustment of expenditure without sufficient supporting documents -Nu. 2,615,241.88 (1.2.3)	2,615,241.88	-	2,615,241.88
18	Royal Bhutan Police, HQ including RBP Division I, Paro; Prison Service Division; and Fire Fighting Services	GGD-2023-116	11	1.2.3	Misappropriation of fund by direct transfer to personal saving account of the Accountant, Nu. 2,900,558.05(1.2.3)	2,900,558.05	-	2,900,558.05
19	Royal Bhutan Police, HQ including RBP Division I, Paro; Prison Service Division; and Fire Fighting Services	GGD-2023-116	12	1.2.3	Payment of excess credit bills and misappropriation thereof amounting Nu. 31,156.00 (1.2.3)	31,156.00	<u>-</u>	31,156.00
20	Regional Immigration Office, Gelephu	OAAGTS-2022- 593	1	1.2.3	Misappropriation of funds Nu. 1,190,191.00	321,732.00		321,732.00
21	Regional Immigration Office, Gelephu	OAAGTS-2022- 593	1.2	1.2.3	Misappropriation of funds Nu. 1,190,191.00	19,780.00		19,780.00
22	Regional Immigration Office, Gelephu	OAAGTS-2022- 593	1.3	1.2.3	Misappropriation of funds Nu. 1,190,191.00	848,679.00		848,679.00
23	Regional Immigration Office, Gelephu	OAAGTS-2022- 593	3	1.2.3	Misappropriation of funds by inflating the bills. Nu. 27,830.00	27,830.00		27,830.00
24	Regional Immigration Office, Gelephu	OAAGTS-2022- 593	5	1.2.3	Payment of excess TADA for personal gain Nu.30,500.00	30,500.00		30,500.00
25	Regional Immigration Office, Gelephu	OAAGTS-2022- 593	6	1.2.3	Double claim and payment of TADA Nu. 50,092.00	50,092.00		50,092.00
26	Dzongkhag Administration, Dagana	OAAGTS-2022- 396	14	1.2.3	Booking of expenditure without supporting documents – 550,025.43	550,025.43		550,025.43
27	Dzongkhag Administration, Dagana	OAAGTS-2022- 396	22	1.2.3	Booking of expenditure without supporting documents - Nu. 346,208.00	346,208.00		346,208.00

28	Dzongkhag Administration, Dagana	0AAGTS-2022- 396	28	1.2.3	Booking of expenditure without supporting documents – Nu. 1,226,489.00	402,000.67		402,000.67
29	Dzongkhag Administration, Dagana	OAAGTS-2022- 396	34	1.2.3	Booking of expenditure without supporting documents – Nu. 1,610,622.93	1,610,622.93		1,610,622.93
30	Dzongkhag Administration, Dagana	OAAGTS-2022- 396	38	1.2.3	Booking of expenditure without supporting documents – Nu. 1,284,461.00	1,284,461.00		1,284,461.00
31	Dzongkhag Administration, Dagana	0AAGTS-2022- 396	46	1.2.3	Payment made without supporting bills Nu.19,500.00 and Nu.1,955,047.09	1,955,047.09		1,955,047.09
32	Dzongkhag Administration, Dagana	0AAGTS-2022- 396	55	1.2.3	Booking of expenditure without supporting documents - 2,233,451.00	362,015.57		362,015.57
33	Dzongkhag Administration, Dagana	OAAGTS-2022- 396	59	1.2.3	Booking of expenditure without supporting documents – Nu. 371,443.00	371,443.00		371,443.00
34	National Land Commission Secretariat	GGD-2022-588	10	1.2.4	Fictitious bills submitted to claim vehicle hiring charges - Nu. 680,292.00 (1.2.4)	38,522.00	-	38,522.00
35	National Land Commission Secretariat	GGD-2022-588	10	1.2.4	Fictitious bills submitted to claim vehicle hiring charges - Nu. 680,292.00 (1.2.4)	368,002.00	-	368,002.00
36	National Land Commission Secretariat	GGD-2022-588	10	1.2.4	Fictitious bills submitted to claim vehicle hiring charges - Nu. 680,292.00 (1.2.4)	273,768.00	279,708.39	-
37	Directorate of Services, MoIC	SCID-2022- 477	1.2	1.2.4	Fictitious claims/payment towards the work/supply not done - Nu.785,000.00	-	-	-
38	Directorate of Services, MoIC	SCID-2022- 477	1.3	1.2.4	Fictitious payment for the supply and replacement of spare parts not done - Nu. 600,000.00 (1.2.4)	-	-	-
39	Directorate of Services, MoIC	SCID-2022- 477	1.4	1.2.4	Fictitious claim made from Cabinet Secretariat on account of maintenance of Charging Stations - Nu.1,682,150.00 (1.2.4)	-	-	-
40	Regional Immigration Office, Gelephu	OAAGTS-2022- 593	2	1.2.4	Fictitious Payment Nu. 71,537.00	17,537.00		17,537.00
41	Regional Immigration Office, Gelephu	OAAGTS-2022- 593	4	1.2.4	Fictitious claims and approval of TADA Nu. 16,250	16,250.00		16,250.00
42	Dzongkhag Administration, Gasa including four geogs	GGD-2022-461	1.1	1.2.6	Inadmissible payment made to contractor for hiring machineries - Nu. 334,100.0 (1.2.6)	334,100.00	345,585.98	-
43	Dzongkhag Administration, Gasa including four geogs	GGD-2022-461	1.2	1.2.6	Inadmissible payment for rock drilling - Nu. 12,090.00 (1.2.6)	12,090.00	-	12,090.00
44	Dzongkhag Administration, Gasa including four geogs	GGD-2022-461	5	1.2.6	Payment made for short execution of works in the Construction of Laya Primary Heath Center (PHC) - Nu. 72,932.40 (1.2.6)	72,932.40	72,932.40	-

45	Dzongkhag Administration, Samtse including 15 Goegs, Dungkhags Administration, Tashichhoeling & Dophuchen	OAAGPL-2022- 391	54	1.2.6	Payment without execution of work on Construction of 150 cu.m of RCC water tank - Nu.36,533.32	36,533.32	-	36,533.32
46	Directorate of Services, MoIC	SCID-2022- 477	1.5	1.2.6	Double payment of Operational Charges for the month of June, October & November 2021- Nu.825,000.00 – (1.2.6)	-	-	_
47	Directorate of Services, MoIC	SCID-2022- 477	1.6	1.2.6	Fictitious payment made for work not carried out - Nu. 200,000.00 (1.2.6)	-	-	-
48	Directorate of Services, MoIC	SCID-2022- 477	1.7	1.2.6	Double payment for purchase of 5 KVA UPS and Battery - Nu. 510,000.00 (1.2.6)	-	<u>-</u>	-
49	Directorate of Services, MoIC	SCID-2022- 477	1.8	1.2.6	Double payment toward the purchase of Office Equipment vis-à-vis equipment missing - Nu. 607,800.00 (1.2.6).	24,000.00	-	24,000.00
50	Directorate of Services, MoIC	SCID-2022- 477	2.1	1.2.6	Excess payment in procurement of works due to errors in quantification of works - Nu. 4,782,240.00 (1.2.6)	4,782,240.00	4,807,395.89	50,311.79
51	Directorate of Services, MoIC	SCID-2022- 477	2.4	1.2.6	Excess payment made for work not done - Nu. 787,885.00 (1.2.6)	787,885.00	-	883,208.29
52	Directorate of Services, MoIC	SCID-2022- 477	3	1.2.6	Payment for services not provided - Nu. 2,800,000.00 (1.1.8)	2,800,000.00	-	3,138,761.64
53	Directorate of Services, MoIC	SCID-2022- 477	4	1.2.6	Irregular award of supply and installation of Video Conferencing Equipment vis-a-vis payment made for items not supplied - Nu.1,000,000.00	1,000,000.00	<u>-</u>	1,000,000.00
54	Road Safety and Transport Authority including revenue, MoIC	SCID-2022- 601	1.1	1.2.6	Double payment towards the procurement of transformer - Nu. 1,500,000.00	1,500,000.00	-	1,500,000.00
55	Department of Agriculture	RTICD-2022- 465	1.4	1.2.6	Payment made without receiving materials at site	9,997,494.54		9,997,494.54
56	Jigme Namgyel Engineering College, Deothang	0AAGSJ-2023- 86	1	1.2.6	Payment for CNC machines not supplied by supplier till date	1,375,715.00	515,000.00	943,469.49
57	Dungsam Cement Corporation Limited, Nganglam	OAAGSJ-2023- 11	4	1.2.6	Payment made for good not received	1,606,635.33	-	1,606,635.33
58	Dzongkhag Administration, Dagana	OAAGTS-2022- 396	15	1.2.6	Non-availability of laptops and desktop for physical verification – Nu. 110,700.00	110,700.00		110,700.00
59	Dzongkhag Administration, Dagana	0AAGTS-2022- 396	33	1.2.6	Double payment on procurement of laptop – Nu.68,490.00	68,490.00		68,490.00
60	Dzongkhag Administration, Dagana	0AAGTS-2022- 396	42.2	1.2.6	Payment made without receipt of laptop – Nu. 68,490.00	68,490.00		68,490.00

61	Dzongkhag Administration, Dagana	OAAGTS-2022- 396	60	1.2.6	Non-availability of laptop during physical verification	79,500.00		79,500.00
62	Regional Office, Department of Roads, Trashigang	OAAGSJ-2023- 171	6	1.2.7	Non levy of royalty, fines & compensations for extraction of GSB materials - Nu. 171,031.64 (1.2.7) Chapter X of Forest and	171,031.64	-	171,031.64
63	Dzongkhag Administration, Samdrupjongkhar including 11 Geogs and two Dungkhags (Jomotsangkha & Samdrupcholing)	OAAGSJ-2022- 511	6	1.2.7	Non-payment of royalty, fines and compensation for illegal extraction of GSB materials resulting in loss of Government revenue	-	-	-
64	Directorate of Services, MoIC	SCID-2022- 477	1.9	1.2.8	Irregular award of Supply and Installation of CCTV resulting into payment before actual award of work and payment for items not received - Nu. 998,000.00 (1.2.8)	998.000.00	-	1.118,744.33
65	Directorate of Services, MoIC	SCID-2022- 477	5	1.2.8	Irregular award of supply of Spare Parts for the Video Conferencing Equipment- Nu.2,326,060.00	2,326,060.00	-	2,326,060.00
66	Dzongkhag Administration, Dagana	OAAGTS-2022- 396	52	1.2.8	Payment of fuel bills of Hiring Company from LC Account - 1,097,175.00	1,700,949.00		1,700,949.00

Si.   Agency   AlN   Obs. No.   Code   Observation Title   Accountable Amount (Nu.)									
No.   Agency   AlN   Obs. No.   Code   Observation Title   Accountable Amount (Nu.)									
Dzongkhag Administration, Samtse including 15 Goegs, Dungkhags Administration, OAAGPL 7 Tashichoeling & Dophuchen 2022-391 41 2.1.1 Diversion of fund - Nu.761,255.00 761,255.00 - 761,255.00 - 761,255.00 - 761,255.00 - 761,255.00 - 761,255.00 - 761,255.00 - 761,255.00 - 761,255.00 - 761,255.00 - 761,255.00 - 761,255.00 - 761,255.00 - 761,255.00 - 761,255.00 - 761,255.00 - 761,255.00 - 761,255.00 - 761,255.00 - 761,255.00 - 761,255.00 - 761,255.00 - 761,255.00 - 761,255.00 - 761,255.00 - 761,255.00 - 761,255.00 - 761,255.00 - 761,255.00 - 761,255.00 - 761,255.00 - 761,255.00 - 761,255.00 - 761,255.00 - 761,255.00 - 761,255.00 - 761,255.00 - 761,255.00 - 761,255.00 - 761,255.00 - 761,255.00 - 761,255.00 - 761,255.00 - 761,255.00 - 761,255.00 - 761,255.00 - 761,255.00 - 761,255.00 - 761,255.00 - 761,255.00 - 761,255.00 - 761,255.00 - 761,255.00 - 761,255.00 - 761,255.00 - 761,255.00 - 761,255.00 - 761,255.00 - 761,255.00 - 761,255.00 - 761,255.00 - 761,255.00 - 761,255.00 - 761,255.00 - 761,255.00 - 761,255.00 - 761,255.00 - 761,255.00 - 761,255.00 - 761,255.00 - 761,255.00 - 761,255.00 - 761,255.00 - 761,255.00 - 761,255.00 - 761,255.00 - 761,255.00 - 761,255.00 - 761,255.00 - 761,255.00 - 761,255.00 - 761,255.00 - 761,255.00 - 761,255.00 - 761,255.00 - 761,255.00 - 761,255.00 - 761,255.00 - 761,255.00 - 761,255.00 - 761,255.00 - 761,255.00 - 761,255.00 - 761,255.00 - 761,255.00 - 761,255.00 - 761,255.00 - 761,255.00 - 761,255.00 - 761,255.00 - 761,255.00 - 761,255.00 - 761,255.00 - 761,255.00 - 761,255.00 - 761,255.00 - 761,255.00 - 761,255.00 - 761,255.00 - 761,255.00 - 761,255.00 - 761,255.00 - 761,255.00 - 761,255.00 - 761,255.00 - 761,255.00 - 761,255.00 - 761,255.00 - 761,255.00 - 761,255.00 - 761,255.00 - 761,255.00 - 761,255.00 - 761,255.00 - 7	_	_							
Dzongkhag Administration, Samtse including 15 Goegs, Dungkhags Administration, 2022-391 32 2.1.1   Diversion of fund - Nu.761,255.00	No.	Agency	AIN	Obs. No.	Code	Observation Title		Accountable Amount (Nu.)	
Dzongkhag Administration, Samtse including 15 Goegs, Dungkhags Administration, Tashichhoeling & Dophuchen   2022-391   32   2.1.1   Diversion of fund - Nu.761,255.00   761,255.00   - 761,255.00   - 761,255.00									
Dzongkhag Administration, Samtse including 15 Goegs, Dungkhag Administration, Tashichhoeling & Dophuchen 2022-391 32 2.1.1 Diversion of fund - Nu.761,255.00 761,255.00 - 761,255.00							Initial	Pagayarad /Pagtitutad /Pagalyad	Dalanco
Samtse including 15 Goegs,   Dungkhags Administration,   Samtse including 15 Goegs,   Samtse including 16 G		Dzongkhag Administration					Illitial	Recovered/Restituted/Resolved	Datatice
Dungkhags Administration, 2022-391   32   2.1.1   Diversion of fund - Nu.761.255.00   761,255.00   - 761,255.00									
Tashichoeling & Dophuchen   Dzongkhag Administration, Samtse including 15 Goegs, Dungkhags Administration, Samtse including 15 Goegs, Dungkhags Administration, Samtse including 15 Goegs, Dungkhags Administration, CARLEP, Wengkhar including Regional Office, Khangma, and implementing agencies of Lhuntse, Mongar, P/gatshel, 2022-411 8 2.1.1 Diversion of fund - Nu.317,142.00 317,142.00 - 317,142.00			OAAGPL-						
Samtse including 15 Goegs, Dungkhags Administration, 2022-391	1	Tashichhoeling & Dophuchen	2022-391	32	2.1.1	Diversion of fund - Nu.761,255.00	761,255.00	-	761,255.00
Dungkhag Administration,   CARLEP, Wengkhar including Regional Office, Khangma, and implementing agencies of   Dangkhag Administration,   Dangkhag Administration, Dagana including 14 Geogs & Lhamoizingkha Dungkhag   Dangkhag Administration,   CGD-2022-   Dangkhag Administration,   CGD-2023-   Dangkhag Administration,   D									
2   Tashichhoeling & Dophuchen   2022-391   41   2.1.1   Diversion of fund - Nu.317,142.00   317,142.00   - 317,142.00   - 317,142.00   - 317,142.00   - 317,142.00   - 317,142.00   - 317,142.00   - 317,142.00   - 317,142.00   - 317,142.00   - 317,142.00   - 317,142.00   - 317,142.00   - 317,142.00   - 317,142.00   - 317,142.00   - 317,142.00   - 317,142.00   - 317,142.00   - 317,142.00   - 317,142.00   - 317,142.00   - 317,142.00   - 317,142.00   - 317,142.00   - 317,142.00   - 317,142.00   - 317,142.00   - 317,142.00   - 317,142.00   - 317,142.00   - 317,142.00   - 317,142.00   - 317,142.00   - 317,142.00   - 317,142.00   - 317,142.00   - 317,142.00   - 317,142.00   - 317,142.00   - 317,142.00   - 317,142.00   - 317,142.00   - 317,142.00   - 317,142.00   - 317,142.00   - 317,142.00   - 317,142.00   - 317,142.00   - 317,142.00   - 317,142.00   - 317,142.00   - 317,142.00   - 317,142.00   - 317,142.00   - 317,142.00   - 317,142.00   - 317,142.00   - 317,142.00   - 317,142.00   - 317,142.00   - 317,142.00   - 317,142.00   - 317,142.00   - 317,142.00   - 317,142.00   - 317,142.00   - 317,142.00   - 317,142.00   - 317,142.00   - 317,142.00   - 317,142.00   - 317,142.00   - 317,142.00   - 317,142.00   - 317,142.00   - 317,142.00   - 317,142.00   - 317,142.00   - 317,142.00   - 317,142.00   - 317,142.00   - 317,142.00   - 317,142.00   - 317,142.00   - 317,142.00   - 317,142.00   - 317,142.00   - 317,142.00   - 317,142.00   - 317,142.00   - 317,142.00   - 317,142.00   - 317,142.00   - 317,142.00   - 317,142.00   - 317,142.00   - 317,142.00   - 317,142.00   - 317,142.00   - 317,142.00   - 317,142.00   - 317,142.00   - 317,142.00   - 317,142.00   - 317,142.00   - 317,142.00   - 317,142.00   - 317,142.00   - 317,142.00   - 317,142.00   - 317,142.00   - 317,142.00   - 317,142.00   - 317,142.00   - 317,142.00   - 317,142.00   - 317,142.00   - 317,142.00   - 317,142.00   - 317,142.00   - 317,142.00   - 317,142.00   - 317,142.00   - 317,142.00   - 317,142.00   - 317,142.00   - 317,142.00   - 317,142.00   - 317,142.00   - 3			0.4.4.077						
CARLEP, Wengkhar including Regional Office, Khangma, and implementing agencies of 3 Lhuntse, Mongar, P/gatshel, 2022-411 8 2.1.1 Seedling and Irregularities thereof 90,480.00 - 90,480.00  Dzongkhag Administration, Bumthang including four Geogs 2022-410 13 2.1.1 funds 9,061.66 - 9,431.09  Dzongkhag Administration, Dagana including 14 Geogs & Lhamoizingkha Dungkhag 2022-396 21.6 2.1.1 Diversion of Tourism Council of Bhutan deposit work fund and wrong booking of expenditure by procurement of computers, Nu. 326,120.00  Dzongkhag Administration, Gasa including 11 Geogs 461 2 2.1.10 Non-deduction of Rebate - Nu. 270,019.88 272,150.45 - 428,452.66  Rabdeys, Dratshang Lhentshog 121 3 2.1.10 428,452.66 (2.1.10) 428,452.66 - 428,452.66	,			41	211	Diviousion of fund No. 217 142 00	217 142 00		217 142 00
Regional Office, Khangma, and implementing agencies of   OAAGB-   2022-411   8   2.1.1     Procurement/Distribution of Avocado   Seedling and Irregularities thereof   90,480.00   - 90,480.00   - 90,480.00			2022-391	41	2.1.1	Diversion of fund - Nu.31/,142.00	31/,144.00	-	317,144.00
implementing agencies of Lhuntse, Mongar, P/gatshel,   2022-411   8   2.1.1									
Dzongkhag Administration, Dagana including four Geogs			OAAGB-			Procurement/Distribution of Avocado			
Bumthang including four Geogs   2022-410   13   2.1.1   funds   9,061.66   - 9,431.09	3		2022-411	8	2.1.1	Seedling and Irregularities thereof	90,480.00	-	90,480.00
Bumthang including four Geogs   2022-410   13   2.1.1   funds   9,061.66   - 9,431.09									
Dzongkhag Administration, Dagana including 14 Geogs & Lhamoizingkha Dungkhag  Dzongkhag Administration, Dzongkhag Administration, Punakha including 11 Geogs  Dzongkhag Administration, Gasa including four geogs  Budget utilised for other purposes - Nu.3,373,534.00  Diversion of Tourism Council of Bhutan deposit work fund and wrong booking of expenditure by procurement of computers, Nu.  2.1.1 326,120.00  Dzongkhag Administration, Gasa including four geogs  GGD-2022- 461 2 2.1.10 270,019.877 (2.1.10) 270,019.88 272,150.45  Rabdeys, Dratshang Lhentshog  GGD-2023- 121 3 2.1.10 428,452.66 ) (2.1.10) 428,452.66  Available of their purposes - Nu.3,373,534.00  Dzongkhag Administration, GGD-2022- 461 2 2.1.10 428,452.66 ) (2.1.10) 428,452.66 - 428,452.66		Dzongkhag Administration,	OAAGB-			Unauthorized re-appropriation of			
Dagana including 14 Geogs & DAAGTS- 2022-396 21.6 2.1.1 Budget utilised for other purposes - Nu.3,373,534.00  Diversion of Tourism Council of Bhutan deposit work fund and wrong booking of expenditure by procurement of computers, Nu. 326,120.00  Dzongkhag Administration, GGD-2022- 461 2 2.1.10 270,019.877 (2.1.10) 270,019.88 272,150.45 - 428,452.66  Rabdeys, Dratshang Lhentshog 121 3 2.1.10 428,452.66 (2.1.10) 428,452.66	4	Bumthang including four Geogs	2022-410	13	2.1.1	funds	9,061.66	-	9,431.09
Dagana including 14 Geogs & DAAGTS- 2022-396 21.6 2.1.1 Budget utilised for other purposes - Nu.3,373,534.00  Diversion of Tourism Council of Bhutan deposit work fund and wrong booking of expenditure by procurement of computers, Nu. 326,120.00  Dzongkhag Administration, GGD-2022- 461 2 2.1.10 270,019.877 (2.1.10) 270,019.88 272,150.45 - 428,452.66  Rabdeys, Dratshang Lhentshog 121 3 2.1.10 428,452.66 (2.1.10) 428,452.66		Dzongkhag Administration,							
Dzongkhag Administration,   Dzongkhag Administration,   Punakha including 11 Geogs   Dzongkhag Administration,   GGD-2022-   Z1.1   326,120.00     Z70,019.877 (2.1.10)   Z70,019.88   Z72,150.45   Z1.10   Z70,019.87 (2.1.10)   Z70,019.88   Z72,150.45   Z2,436.66   Z2,1.10   Z428,452.66   Z2.1.10   Z428,452.66   Z2.1.10   Z428,452.66   Z3.1.10   Z428,452.66   Z3.1			OAAGTS-			Budget utilised for other purposes -			
Dzongkhag Administration, Punakha including 11 Geogs  Dzongkhag Administration, Punakha including 11 Geogs  Dzongkhag Administration, GGD-2022- 461  Rabdeys, Dratshang Lhentshog  Bhutan deposit work fund and wrong booking of expenditure by procurement of computers, Nu. 326,120.00  Non-deduction of Rebate – Nu. 270,019.88  Possible Punakha including four geogs  Administration, GGD-2022- 461  Dzongkhag Administration, GGD-2022- 461  Non-deduction of Rebate – Nu. 270,019.88  Possible Punakha including four geogs  Administration, GGD-2023- 200,019.87 (2.1.10)  Non-deduction of TDS (Nu. 428,452.66)  Advantage Punakha including four geogs  Adva	5	Lhamoizingkha Dungkhag	2022-396	21.6	2.1.1				
Dzongkhag Administration,   Punakha including 11 Geogs   Punakha including 12 Geografication of Rebate - Nu.   Punakha including 12 Geograf									
Dzongkhag Administration,   Punakha including 11 Geogs   Punakha includi									
6         Punakha including 11 Geogs         2022-430         7         2.1.1         326,120.00           Dzongkhag Administration, Gasa including four geogs         GGD-2022-461         . Non-deduction of Rebate - Nu. 270,019.87 (2.1.10)         270,019.88         272,150.45           Rabdeys, Dratshang Lhentshog         GGD-2023-121         Non-deduction of TDS (Nu. 428,452.66) (2.1.10)         428,452.66         - 428,452.66		Danakhaa Administration	OAACTC						
Dzongkhag Administration, GGD-2022-   2   2.1.10   270,019.877 (2.1.10)   270,019.88   272,150.45   -   428,452.66     428,452.66     428,452.66     428,452.66     428,452.66     428,452.66     428,452.66     428,452.66     428,452.66     428,452.66     428,452.66     428,452.66     428,452.66     428,452.66     428,452.66     428,452.66     428,452.66     428,452.66     428,452.66     428,452.66     428,452.66     428,452.66     428,452.66     428,452.66     428,452.66     428,452.66     428,452.66     428,452.66     428,452.66     428,452.66     428,452.66     428,452.66     428,452.66     428,452.66     428,452.66     428,452.66     428,452.66     428,452.66     428,452.66     428,452.66     428,452.66     428,452.66     428,452.66     428,452.66     428,452.66     428,452.66     428,452.66     428,452.66     428,452.66     428,452.66     428,452.66     428,452.66     428,452.66     428,452.66     428,452.66     428,452.66     428,452.66     428,452.66     428,452.66     428,452.66     428,452.66     428,452.66     428,452.66     428,452.66     428,452.66     428,452.66     428,452.66     428,452.66     428,452.66     428,452.66     428,452.66     428,452.66     428,452.66     428,452.66     428,452.66     428,452.66     428,452.66     428,452.66     428,452.66     428,452.66     428,452.66     428,452.66     428,452.66     428,452.66     428,452.66     428,452.66     428,452.66     428,452.66     428,452.66     428,452.66     428,452.66     428,452.66     428,452.66     428,452.66     428,452.66     428,452.66     428,452.66     428,452.66     428,452.66     428,452.66     428,452.66     428,452.66     428,452.66     428,452.66     428,452.66     428,452.66     428,452.66     428,452.66       428,452.66       428,452.66	6			7	211				
7         Gasa including four geogs         461         2         2.1.10         270,019.877 (2.1.10)         270,019.88         272,150.45         -           8         Rabdeys, Dratshang Lhentshog         GGD-2023- 121         3         Non-deduction of TDS (Nu. 428,452.66) (2.1.10)         428,452.66         -         428,452.66		i unumu menumig 11 deugs	2022 430	,	2.1.1	020,120.00			
7         Gasa including four geogs         461         2         2.1.10         270,019.877 (2.1.10)         270,019.88         272,150.45         -           8         Rabdeys, Dratshang Lhentshog         GGD-2023- 121         3         Non-deduction of TDS (Nu. 428,452.66) (2.1.10)         428,452.66         -         428,452.66		Dzongkhag Administration	CCD-2022			Non-doduction of Pobato - Nu			
8 Rabdeys, Dratshang Lhentshog 121 3 2.1.10 Non-deduction of TDS (Nu. 428,452.66) (2.1.10) 428,452.66 - 428,452.66	7			2	2.1.10		270.019.88	272.150.45	-
8 Rabdeys, Dratshang Lhentshog 121 3 2.1.10 428,452.66 ) (2.1.10) 428,452.66 - 428,452.66		and the same same same					2.0,012.00	,	
8 Rabdeys, Dratshang Lhentshog 121 3 2.1.10 428,452.66 ) (2.1.10) 428,452.66 - 428,452.66			GGD-2023-			Non-deduction of TDS (Nu			
	8	Rabdeys, Dratshang Lhentshog		3	2.1.10		428,452.66	_	428,452.66
Drangliber Administration OAACD Non-deduction of TDC No. 26.066.00		, , , , , , , , , , , , , , , , , , ,				, / - /	-,		
TO DESCRIBE AUTHORISM AUTORIA DE L'ORAGO DE		Dzongkhag Administration,	OAAGB-			Non deduction of TDS - Nu. 36,066.60			
9 Zhemgang including eight Geogs 2022-408 3 2.1.10 (2.1.10) 36,066.60 27,226.10 9,359.84	9			3	2.1.10		36,066.60	27,226.10	9,359.84

1								
	Dzongkhag Administration,	OAAGB-			Non deduction of TDS - Nu. 36,066.60			
10	Zhemgang including eight Geogs	2022-408	3	2.1.10	(2.1.10)	36,066.60	27,226.10	8,976.16
11	Dzongkhag Administration,	OAAGB-		2110	Non-deduction of TDS on encashment	4 224 00		4 224 00
11	Zhemgang including eight Geogs	2022-408	7	2.1.10	of balance leave	4,234.00	-	4,234.00
	Gelephu Thromde LC, CD	OAAGTS-			Non deduction of Health Contribution			
12	Accounts and Revenue, Sarpang	2023-99	2	2.1.10	Non deduction of Health Contribution - Nu.69,200.00	69,200.00	69.200.00	
	incoming and revenue, our paring	2020 77	_	2.2.20	114103)=00100	07,200.00	07,200.00	
	Medical Stores and Distribution	OAAGPL-			Wrong classification of Travel Bills			
13	Division, Phuentsholingg	2023-315	1	2.1.11	under MoP_Vehicle	-	<del>-</del>	-
	Dzongkhag Administration,							
	Samtse including 15 Goegs, Dungkhags Administration,	OAAGPL-			Wrong booking of expenditures -			
14	Tashichhoeling & Dophuchen	2022-391	31	2.1.11	Nu.1,231,369.00	1,231,369.00	-	1,231,369.00
	Dzongkhag Administration,							
	Samtse including 15 Goegs,	O A A CDI			X47 1 1 6 15			
15	Dungkhags Administration, Tashichhoeling & Dophuchen	OAAGPL- 2022-391	36	2.1.11	Wrong booking of expenditures - Nu.5,566,767.00	5,566,767.00	<u>_</u>	5,566,767.00
13	Dzongkhag Administration,	2022 371	30	2.1.11	144.5,500,707.00	3,300,707.00		3,300,707.00
	Samtse including 15 Goegs,							
16	Dungkhags Administration, Tashichhoeling & Dophuchen	OAAGPL- 2022-391	40	2.1.11	Wrong booking of expenditures - Nu.1,485,045.00	1,485,045.00		1,485,045.00
10	<u> </u>	2022-391	40	2.1.11	Nu.1,465,045.00	1,405,045.00	<u> </u>	1,405,045.00
	Dzongkhag Administration, Dagana including 14 Geogs &	OAAGTS-			Wrong booking of expenditures - Nu.			
17	Lhamoizingkha Dungkhag	2022-396	16	2.1.11	185,000.00			
	Dzongkhag Administration,							
	Dagana including 14 Geogs &	OAAGTS-			Booking of Audit Recoveries in			
18	Lhamoizingkha Dungkhag	2022-396	21.8	2.1.11	Pelrigonpa budget line Nu. 88,182.00	88,182.00		88,182.00
	Dzongkhag Administration,							
10	Sarpang including 12 Geogs &	OAAGTS-	12	2444	XAV			
19	Umling Dungkhag	2022-452	13	2.1.11	Wrong booking of expenditures			
	Dzongkhag Administration, Sarpang including 12 Geogs &	OAAGTS-						
20	Umling Dungkhag	2022-452	18	2.1.11	Wrong booking of expenditures			
	Dzongkhag Administration,	, , , , , , , , , , , , , , , , , , ,						
	Sarpang including 12 Geogs &	OAAGTS-			Wrong Booking of expenditure Nu.			
21	Umling Dungkhag	2022-452	20	2.1.11	101,820.00			

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	D : 1000 D : 100	O A A CITIC						
22	Regional Office, Department of	OAAGTS-	4	2444	W			
22	Roads, Sarpang	2023-3	1	2.1.11	U i i			
					Due diligence not exercised in the estimation of budget and award of			
					consultancy works and non-			
	National Film Commission of	SCID-2022-			achievement of value for money –			
23	Bhutan	419	1.1	2.1.12	Nu.7,500,000.00 (2.1.12)	_	_	_
23	Diutan	417	1.1	2.1.12				
		2075 2000			Selection of wrong procurement			
	National Film Commission of	SCID-2022-	4.0	0.4.40	method & avoidable expenditures -			
24	Bhutan	419	1.2	2.1.12	Nu. 1,950,000.00 (2.1.12)	-	-	-
	Dzongkhag Administration,	OAAGTS-			Excessive and irrelevant work charge,			
25	Punakha including 11 Geogs	2022-430	8	2.1.12	Nu. 686,999.00			
					Adjustment of PW Advances without			
	National Land Commission	GGD-2022-			authentic supporting documents - Nu.			
26	Secretariat	588	6	2.1.13	990,596.00 (2.1.13)	990,596.00	-	990,596.00
					Adjustment of PW advance without	,		, , , , , , , , , , , , , , , , , , , ,
	National Land Commission	GGD-2022-			supporting documents - Nu.			
27	Secretariat	588	8	2.1.13	854,499.35 (2.1.13)	854,499.35		854,499.35
27	Food Corporation of Bhutan	300	0	2.1.13	034,439.33 (2.1.13)	034,499.33	-	034,477.33
	Limited, Phuentsholing							
	including Regional Offices,							
	Thimphu, Gelephu &							
	Samdrupjongkhar; Bulk P/Ling,				Deficiencies in levy of 24% penal			
	S/Jongkhar & Gelephu; and all	OAAGPL-			interest on late payment of rent - Nu.			
28	Depots	2022-412	4	2.1.13	126,935.89 (2.1.13)	19,441.45	19,441.45	-
	Food Corporation of Bhutan	-			-,	-, -	•,	
	Limited, Phuentsholing							
	including Regional Offices,							
	Thimphu, Gelephu &							
	Samdrupjongkhar; Bulk P/Ling,				Deficiencies in levy of 24% penal			
	S/Jongkhar & Gelephu; and all	OAAGPL-			interest on late payment of rent - Nu.			
29	Depots	2022-412	4	2.1.13	126,935.89 (2.1.13)	19,441.45	19,441.45	
	Food Corporation of Bhutan							
	Limited, Phuentsholing							
	including Regional Offices,							
	Thimphu, Gelephu &							
	Samdrupjongkhar; Bulk P/Ling,				Deficiencies in levy of 24% penal			
	S/Jongkhar & Gelephu; and all	OAAGPL-			interest on late payment of rent - Nu.			
30	Depots	2022-412	4	2.1.13	126,935.89 (2.1.13)	19,441.45	19,441.45	-

	Food Corporation of Bhutan Limited, Phuentsholing including Regional Offices, Thimphu, Gelephu & Samdrupjongkhar; Bulk P/Ling,	OAAGN			Deficiencies in levy of 24% penal			
31	S/Jongkhar & Gelephu; and all Depots	OAAGPL- 2022-412	4	2.1.13	interest on late payment of rent - Nu. 126,935.89 (2.1.13)	19,441.45	19,441.45	_
32	Food Corporation of Bhutan Limited, Phuentsholing including Regional Offices, Thimphu, Gelephu & Samdrupjongkhar; Bulk P/Ling, S/Jongkhar & Gelephu; and all Depots	OAAGPL- 2022-412	4	2.1.13	Deficiencies in levy of 24% penal interest on late payment of rent – Nu.	19,441.45	19,441.45	-
33	Food Corporation of Bhutan Limited, Phuentsholing including Regional Offices, Thimphu, Gelephu & Samdrupjongkhar; Bulk P/Ling, S/Jongkhar & Gelephu; and all Depots	0AAGPL- 2022-412	4	2.1.13	Deficiencies in levy of 24% penal interest on late payment of rent – Nu. 126,935.89 (2.1.13)	19,441.45	19,441.45	-
34	Royal Body Guard, Dechencholing	GGD-2022- 580	2	2.1.16	Non-adjustment of Personal Advance Nu. 380,00.00 (2.1.16)	380,000.00	380,000.00	-
35	Royal Privy Council	GGD-2023- 266	2	2.1.16	Non-adjustment of Personal Advance Nu. 256,500.00-(2.1.16)	256,500.00	-	256,500.00
36	Gaeddu College of Business Studies	OAAGPL- 2022-390	6	2.1.16	Pending settlements of outstanding advances - Nu. 141,600.00 (2.1.16)	141,600.00	61,600.00	80,960.53
37	Penden Cement Authority Limited including Depot, Phuentsholing	OAAGPL- 2023-151	3	2.1.16	Advance payment to supplier disregarding the contract terms and conditions leading to overdue outstanding advance - Nu. 1.000 million	1,000,000.00	-	1,000,000.00
38	Natural Resource Development Corporation Limited, Regional Office, Phuentsholing including offices at Gedu & Samtse	OAAGPL- 2023-269	4	2.1.16		_	_	-
39	Road Safety and Transport Authority including revenue, MoIC	SCID-2022- 601	2		Outstanding advances - Nu. 3,110,561.71	1,273,883.00	-	1,273,883.00

40	Road Safety and Transport Authority including revenue, MoIC	SCID-2022- 601	2	2.1.16	Outstanding advances - Nu. 3,110,561.71	1,373,358.71	601,367.70	771,991.01
41	Road Safety and Transport Authority including revenue, MoIC	SCID-2022- 601	2	2.1.16	Outstanding advances - Nu. 3,110,561.71	463,320.00	450,823.00	12,497.00
42	National Seed Centre, Paro	RTICD- 2023-174	1	2.1.16	Outstanding receivables from various parties	168,030.00		168,030.00
43	Dzongkhag Administration, Zhemgang including eight Geogs	OAAGB- 2022-408	2	2.1.16	Non-liquidation of the PWA employees' advances	1,165,629.00	-	1,216,214.11
44	Dzongkhag Administration, Zhemgang including eight Geogs	OAAGB- 2022-408	18.2	2.1.16	Outstanding advance	4,738,024.55	-	4,738,024.55
45	Dzongkhag Administration, Trongsa including five geogs	OAAGB- 2022-521	1	2.1.16	Personal and PWA advance remaining unsettled at the end of financial year	16,000.00	16,000.00	63.12
46	Dzongkhag Administration, Trongsa including five geogs	OAAGB- 2022-521	1	2.1.16	Personal and PWA advance remaining unsettled at the end of financial year	15,000.00	15,000.00	59.18
47	Dzongkhag Administration, Trongsa including five geogs	OAAGB- 2022-521	1	2.1.16	Personal and PWA advance remaining unsettled at the end of financial year	20,000.00	20,000.00	-
48	Dzongkhag Administration, Trongsa including five geogs	OAAGB- 2022-521	1	2.1.16	Personal and PWA advance remaining unsettled at the end of financial year	15,000.00	25,000.00	(9,901.37)
49	Dzongkhag Administration, Trongsa including five geogs	OAAGB- 2022-521	1	2.1.16	Personal and PWA advance remaining unsettled at the end of financial year	12,985.61	12,985.61	51.23
50	Dzongkhag Administration, Trongsa including five geogs	OAAGB- 2022-521	1	2.1.16	Personal and PWA advance remaining unsettled at the end of financial year	21.00	21.00	0.08
51	Dzongkhag Administration, Trongsa including five geogs	OAAGB- 2022-521	1	2.1.16	Personal and PWA advance remaining unsettled at the end of financial year	40,578.00	40,578.00	160.09
52	Dzongkhag Administration, Trongsa including five geogs	OAAGB- 2022-521	1	2.1.16	Personal and PWA advance remaining unsettled at the end of financial year	20,000.00	-	20,000.00

53	Dzongkhag Administration, Trongsa including five geogs	OAAGB- 2022-521	1	2.1.16	Personal and PWA advance remaining unsettled at the end of financial year	2,536,308.00	5,606,708.00	(3,048,280.38)
33	11 ongså mending nve geogs	2022-321	1	2.1.10	unsettied at the end of infancial year	2,330,300.00	3,000,700.00	(3,040,200.30)
	Dzongkhag Administration,	OAAGB-			Personal and PWA advance remaining			
54	Trongsa including five geogs	2022-521	1	2.1.16	unsettled at the end of financial year	30,900.00	-	30,900.00
	Dzongkhag Administration,	OAAGB-			Personal and PWA advance remaining			
55	Trongsa including five geogs	2022-521	1	2.1.16	unsettled at the end of financial year	22,425.00	-	22,425.00
56	Dzongkhag Administration, Trongsa including five geogs	OAAGB- 2022-521	1	2.1.16	Personal and PWA advance remaining unsettled at the end of financial year	200,000.00	1,200,000.00	(995,265.76)
							,,	(113, 1133)
	Dzongkhag Administration,	OAAGB-		2116	Personal and PWA advance remaining	200 000 00	4 200 000 00	(005.265.56)
57	Trongsa including five geogs	2022-521	1	2.1.16	unsettled at the end of financial year	200,000.00	1,200,000.00	(995,265.76)
	Dzongkhag Administration,	OAAGB-			Personal and PWA advance remaining			
58	Trongsa including five geogs	2022-521	1	2.1.16	unsettled at the end of financial year	400,000.00	1,200,000.00	(795,265.76)
	Durandhaa Administration	OAACB			Danganal and DWA advance remaining			
59	Dzongkhag Administration, Trongsa including five geogs	OAAGB- 2022-521	1	2.1.16	Personal and PWA advance remaining unsettled at the end of financial year	3,000,000.00	5,606,708.00	(2,584,588.38)
60	Dzongkhag Administration, Trongsa including five geogs	OAAGB- 2022-521	1	2.1.16	Personal and PWA advance remaining unsettled at the end of financial year	315.00	315.00	1.24
00	Trongsa including five geogs	2022-321	1	2.1.10	unsettied at the end of infancial year	315.00	313.00	1.24
	Dzongkhag Administration,	OAAGB-			Personal and PWA advance remaining			
61	Trongsa including five geogs	2022-521	1	2.1.16	unsettled at the end of financial year	25,000.00	-	25,000.00
	Dzongkhag Administration,	OAAGB-			Personal and PWA advance remaining			
62	Trongsa including five geogs	2022-521	1	2.1.16	unsettled at the end of financial year	191,000.00	191,000.00	753.53
63	Dzongkhag Administration, Trongsa including five geogs	OAAGB- 2022-521	1	2.1.16	Personal and PWA advance remaining unsettled at the end of financial year	500,000.00	2,224,640.00	(1,715,863.34)
00	11 ongou menuning nve geogs	2022 321	1	2.1.10	anoctated at the end of infancial year	300,000.00	EJEE IJO IOIOO	(2,713,003,34)
	Dzongkhag Administration,	OAAGB-			Personal and PWA advance remaining			
64	Trongsa including five geogs	2022-521	1	2.1.16	unsettled at the end of financial year	600,000.00	2,224,640.00	(1,615,863.34)
	Dzongkhag Administration,	OAAGB-			Personal and PWA advance remaining			
65	Trongsa including five geogs	2022-521	1	2.1.16	unsettled at the end of financial year	968,000.00	7,327,833.00	(6,330,923.19)

	Dzongkhag Administration,	OAAGB-			Personal and PWA advance remaining			
66	Trongsa including five geogs	2022-521	1	2.1.16	unsettled at the end of financial year	839,000.00	7,327,833.00	(6,459,923.19)
	Decorable a Administration	OAACB			Danganal and DWA advance nameining			
67	Dzongkhag Administration, Trongsa including five geogs	OAAGB- 2022-521	1	2.1.16	Personal and PWA advance remaining unsettled at the end of financial year	265,000.00	265,000.00	1,045.48
						, , , , , , , , , , , , , , , , , , , ,	<b>,</b>	,
	Dzongkhag Administration,	OAAGB-			Personal and PWA advance remaining			
68	Trongsa including five geogs	2022-521	1	2.1.16	unsettled at the end of financial year	4,000.00	265,000.00	(259,954.52)
69	Dzongkhag Administration, Trongsa including five geogs	OAAGB- 2022-521	1	2.1.16	Personal and PWA advance remaining unsettled at the end of financial year	1,067,300.00	7,327,833.00	(6,231,623.19)
07	Trongsa menumig nve geogs	2022 321	1	2.1.10	unsettied at the end of manetal year	1,007,300.00	7,327,033.00	(0,231,023.17)
	Dzongkhag Administration,	OAAGB-			Personal and PWA advance remaining			
70	Trongsa including five geogs	2022-521	1	2.1.16	unsettled at the end of financial year	70,400.00	5,606,708.00	(5,514,188.38)
71	Dzongkhag Administration, Trongsa including five geogs	OAAGB- 2022-521	1	2.1.16	Personal and PWA advance remaining unsettled at the end of financial year	20,000.00	20,000.00	105.21
/1	Trongsa including live geogs	2022-521	1	2.1.10	unsettied at the end of financial year	20,000.00	20,000.00	105.21
	Dzongkhag Administration,	OAAGB-			Personal and PWA advance remaining			
72	Trongsa including five geogs	2022-521	1	2.1.16	unsettled at the end of financial year	10,000.00	25,000.00	(14,901.37)
	Dzongkhag Administration,	OAAGB-			Personal and PWA advance remaining			(0.4.7.0.4.0.4.)
73	Trongsa including five geogs	2022-521	1	2.1.16	unsettled at the end of financial year	2,000,000.00	2,224,640.00	(215,863.34)
	Dzongkhag Administration,	OAAGB-			Personal and PWA advance remaining			
74	Trongsa including five geogs	2022-521	1	2.1.16	unsettled at the end of financial year	224,640.00	2,224,640.00	(1,991,223.34)
						·		
	Dzongkhag Administration,	OAAGB-			Personal and PWA advance remaining			
75	Trongsa including five geogs	2022-521	1	2.1.16	unsettled at the end of financial year	1,455,100.00	2,387,900.00	(923,379.24)
	Door alsk on Administrati	OAAGD			Danis and DWA advances in the			
76	Dzongkhag Administration, Trongsa including five geogs	OAAGB- 2022-521	1	2.1.16	Personal and PWA advance remaining unsettled at the end of financial year	932,800.00	2,387,900.00	(1,445,679.24)
"			1			752,500100	2,557,700,00	(2,210,077121)
	Dzongkhag Administration,	OAAGB-			Personal and PWA advance remaining			
77	Trongsa including five geogs	2022-521	1	2.1.16	unsettled at the end of financial year	3,202,507.00	7,327,833.00	(4,096,416.19)
78	Dzongkhag Administration, Trongsa including five geogs	OAAGB- 2022-521	1	2.1.16	Personal and PWA advance remaining unsettled at the end of financial year	400,000.00	1,200,000.00	(795,265.76)
70	11 ongså including live geogs	2022-321	1	4.1.10	unsection at the cha of illiancial year	400,000.00	1,200,000.00	(793,403.70)

1		1						
	Dzongkhag Administration,	OAAGB-			Personal and PWA advance remaining			
79	Trongsa including five geogs	2022-521	1	2.1.16	unsettled at the end of financial year	1,251,026.00	7,327,833.00	(6,047,897.19)
	Dzongkhag Administration,	OAAGB-			Personal and PWA advance remaining			
80	Trongsa including five geogs	2022-521	1	2.1.16	unsettled at the end of financial year	21,600.00	-	21,600.00
04	Dzongkhag Administration,	OAAGB-		2446	Personal and PWA advance remaining	2 200 000 00	2 200 000 00	0.050.05
81	Trongsa including five geogs	2022-521	1	2.1.16	unsettled at the end of financial year	2,300,000.00	2,300,000.00	9,073.97
	Dzongkhag Administration,	OAAGB-			Personal and PWA advance remaining			
82	Trongsa including five geogs	2022-521	1	2.1.16	unsettled at the end of financial year	1,339,924.93	1,353,140.63	-
83	Dzongkhag Administration, Bumthang including four Geogs	OAAGB- 2022-410	16	2.1.16	Outstanding PWA advances at the end of financial year	695,403.00	_	723,752.58
03	Kouphuku International Diary	2022-410	10	2.1.10	of infancial year	073,403.00		723,732.30
	Corporation, Chenari,	OAAGSJ-			Non-settlement of dues/liabilities			
84	Trashigang	2023-288	1	2.1.16	from Ex-CEO after retirement	617,690.20	-	617,690.20
	a H a cy a la	0.4.4.6776						
85	College of Natural Resources, Lobesa	OAAGTS- 2022-394	4	2.1.16	Non-adjustment of advances, Nu. 700,000.00	700,000.00	725,315.07	-
	Dzongkhag Administration,				Non-adjustment of PWA advance from		1 = 0,0 = 0.00	
	Dagana including 14 Geogs &	OAAGTS-			Bhutan Oil Distributor - Nu.			
86	Lhamoizingkha Dungkhag	2022-396	18	2.1.16	10,000.00	10,000.00		10,000.00
	Dzongkhag Administration, Dagana including 14 Geogs &	OAAGTS-			Non-recovery of PWA Advance from			
87	Lhamoizingkha Dungkhag	2022-396	26	2.1.16	the final bill - Nu. 132,500.00	132,500.00		132,500.00
	Dzongkhag Administration,				Non-recovery of PW Advance and			
	Dagana including 14 Geogs &	OAAGTS-	25	2446	other statutory deductions - Nu.	455 404 05		455 404 25
88	Lhamoizingkha Dungkhag	2022-396	27	2.1.16	455,404.35	455,404.35		455,404.35
	Dzongkhag Administration, Dagana including 14 Geogs &	OAAGTS-			Outstanding PWA advances - Nu			
89	Lhamoizingkha Dungkhag	2022-396	45	2.1.16	17,400.00	17,400.00		17,400.00
	Dzongkhag Administration,							
90	Dagana including 14 Geogs & Lhamoizingkha Dungkhag	OAAGTS- 2022-396	49.2	2.1.16	Non-recovery of PW Advances from final bill - Nu. 302,683.0	302,683.00		302,683.00
70	Dzongkhag Administration,	2022.370	77.2	2.1.10	mai biii ma sozidosio	302,003.00		302,003.00
	Sarpang including 12 Geogs &	OAAGTS-			Outstanding PW Advances -			
91	Umling Dungkhag	2022-452	19	2.1.16	Nu.740,747.48	740,747.48	590,961.48	156,780.39

	Dzongkhag Administration, Sarpang including 12 Geogs &	OAAGTS-						
92	Umling Dungkhag	2022-452	21	2.1.16	Outstanding PW advance Nu. 6,450.00	6,450.00		6,540.00
93	ORIO Project, Dagapela under Department of Roads, Sarpang	OAAGTS- 2023-61	9	2.1.16	9. Non-adjustment of outstanding PW Advances, Nu. 100,960,192.00- (2.1.16)			
94	Farm Machinery Corporation Limited	COAD-2022- 575	9	2.1.16	Huge unadjusted advances (2.1.16)			
95	Construction of Royal Institute of Law (2nd Phase), JSW School of Law funded by GOI PTA (FIC 3059)	GGD-2023- 168	1	2.1.17	Irregular booking of advance for the running bill not adjusted from final bill payment of Contractor. (2.1.17)	482,638.54	482,638.54	_
96	Food Corporation of Bhutan Limited, Phuentsholing including Regional Offices, Thimphu, Gelephu & Samdrupjongkhar; Bulk P/Ling, S/Jongkhar & Gelephu; and all Depots	OAAGPL- 2022-412	2	2.1.17	Overdue outstanding rent receivables from leasing out commercial units – Nu. 591,070.41 (2.1.17)	416,515.97	76,275.76	340,240.21
97	Food Corporation of Bhutan Limited, Phuentsholing including Regional Offices, Thimphu, Gelephu & Samdrupjongkhar; Bulk P/Ling, S/Jongkhar & Gelephu; and all Depots	0AAGPL- 2022-412	3	2.1.17	Irregularities in the enforcement of lease agreement on leasing of FCBL Godown at Deki lam and outstanding rent thereof - Nu. 136,194.41 (2.1.17)	90,000.00		107,516.71
98	Dzongkhag Administration, Samtse including 15 Goegs, Dungkhags Administration, Tashichhoeling & Dophuchen	0AAGPL- 2022-391	30.2	2.1.17	Payment of final RA bill booked as PW Advances - Nu.1,014,622.00	1,014,622.00	<u> </u>	1,014,622.00
99	Dzongkhag Administration, Samtse including 15 Goegs, Dungkhags Administration, Tashichhoeling & Dophuchen	OAAGPL- 2022-391	35.1	2.1.17	Payment of final RA bill booked as PW Advances - Nu.366,674.00	366,674.00	-	366,674.00
100	Dzongkhag Administration, Pemagatshel including 11 Geogs and Nganglam Dungkhag	OAAGSJ- 2022-531	1.9	2.1.17	Overdue personal advances Nu.58,144.00	5,080.00	5,080.00	-
101	Dzongkhag Administration, Pemagatshel including 11 Geogs and Nganglam Dungkhag	OAAGSJ- 2022-531	1.9	2.1.17	Overdue personal advances Nu.58,144.00	33,064.00	33,064.00	-

102	Dzongkhag Administration, Pemagatshel including 11 Geogs and Nganglam Dungkhag	OAAGSJ- 2022-531	1.9	2.1.17	Overdue personal advances Nu.58,144.00	20,000.00	<u>-</u>	20,000.00
103	Royal Civil Service Commission including CSWS	GGD-2022- 264	2	2.1.18	Unconfirmed refund claimed by Cluster Finance Service, Paro – Nu. 6,100.00 (2.1.18)	6,100.00	-	7,411.58
104	Regional Revenue & Customs Office, Paro	GGD-2022- 582	1	2.1.19	1. Outstanding Business Income Tax (BIT) - Nu. 148,375.25 (2.1.19)	148,375.25	154,077.95	-
105	Regional Revenue & Customs Office, Paro	GGD-2022- 582	2	2.1.19	2. Non-collection of 2. Non-collection of Bhutan Sales Tax (BST) - Nu. 115,785.40 (2.1.19)	115,785.40	119,668.18	
106	Royal Body Guard, Dechencholing	GGD-2022- 580	3	2.1.19	Outstanding Bhutan Sales Tax (BST) on POL Nu. 1,753,305.35 (2.1.19)	-	-	-
107	Regional Road Safety Transport Authority, Phuentsholing including Base Offices in Phuentsholing, Gedu, Tsimasham and Samtse	OAAGPL- 2023-215	3	2.1.19	Deficiencies in enforcement/collection of fines and penalties for traffic offences	-		-
108	Regional Road Safety Transport Authority, Phuentsholing including Base Offices in Phuentsholing, Gedu, Tsimasham and Samtse	OAAGPL- 2023-215	4	2.1.19	Non-updation of Traffic Infringement Notice in the System and irregularities thereof (2.1.19)		-	-
109	Divisional Forest Office, Paro including Range Offices	RTICD- 2023-71	1	2.1.19	Outstanding royalty payment	6,892,482.30		6,892,482.30
110	Dzongkhag Administration, Zhemgang including eight Geogs	OAAGB- 2022-408	71	2.1.19	Non-receipt/outstanding annual rural taxes	36,593.89	-	36,593.89
111	Dzongkhag Administration, Zhemgang including eight Geogs	OAAGB- 2022-408	78	2.1.19	Non-receipt/outstanding rural taxes	95,267.44	<u>.</u>	95,267.44
112	Dzongkhag Administration, Zhemgang including eight Geogs	OAAGB- 2022-408	89	2.1.19	Non-receipt/outstanding rural taxes	50,988.43	<u>-</u>	50,988.43
113	Dzongkhag Administration, Sarpang including 12 Geogs & Umling Dungkhag	OAAGTS- 2022-452	7.1	2.1.19	Non collection of land lease rent amounting to Nu.630,424.67	630,424.67	630,424.67	

	Electricity Service Division,							
	Bhutan Power Corporation	OAAGTS-			Non-collection of energy charges from			
114	Limited, Gelephu, Sarpang	2023-132	1	2.1.19	the defaulters	159,614.55		159,614.55
	Bhutan Telecom Limited							
	(Corporate Office including Area	COAD-2022-			1.1 Outstanding revenue bills Nu.			
115	and Branch offices)	483	1.1	2.1.19	3,709,847.19 (2.1.19)	3,709,847.19		3,709,847.19
113	una Branen omeesj	105	1.1	2.1.17	5,7 6 5,6 17:15 (2:1:15)	3,703,017.13		3,707,017.17
	N 177	60 1 5 6666			4 0			
111	National Housing Development	COAD-2022-		2440	1. Outstanding rent Nu. 249,166.49	<b>7</b> 440 00	0.444.46	
116	Corporation Limited	519	1	2.1.19	(2.1.19)	7,440.00	8,144.46	
	National Housing Development	COAD-2022-			1. Outstanding rent Nu. 249,166.49			
117	Corporation Limited	519	1	2.1.19	(2.1.19)	7,500.00		7,500.00
	National Housing Development	COAD-2022-			1. Outstanding rent Nu. 249,166.49			
118	Corporation Limited	519	1	2.1.19	(2.1.19)	12,576.00		12,576.00
	•					·		
	National Housing Development	COAD-2022-			1. Outstanding rent Nu. 249,166.49			
119	Corporation Limited	519	1	2.1.19	(2.1.19)	80,000.00	83,050.96	
117	corporation Difficu	317	1	2.1.17	(2.1.17)	00,000.00	03,030.70	
					4 0			
400	National Housing Development	COAD-2022-		2440	1. Outstanding rent Nu. 249,166.49	20 (52 00		20.652.00
120	Corporation Limited	519	1	2.1.19	(2.1.19)	30,652.00		30,652.00
	Regional Road Safety Transport							
	Authority, Phuentsholing including Base Offices in				Irregular retention of funds at the			
	Phuentsholing, Gedu,	OAAGPL-			close of the financial year - Nu.			
121	Tsimasham and Samtse	2023-215	1	2.1.2	111,580.00 (2.1.2)	111,580.00	111,580.00	79,090.35
121	1 Simasham and Samtse	2023-213	1	2.1.2	Non-adherence to the standing	111,300.00	111,300.00	79,090.33
					circular on procurement of HDPE			
	Dzongkhag Administration,	OAAGB-			pipes and non- deduction of 6%			
122	Zhemgang including eight Geogs	2022-408	1.3	2.1.2	rebate thereof	5.269.50	-	5,269,50
		2022 100	1.0		Excess payment for Maintenance of	0,207.00		5,203.00
					Horse Shed at National Equine			
	National Horse Breeding	OAAGB-			Research and Development Centre			
123	Programme, Bumthang	2023-312	2	2.1.2	(NERDC)	72,800.00	72,800.00	-
	Dzongkhag Administration,						·	
	Samdrupjongkhar including 11							
	Geogs and two Dungkhags							
	(Jomotsangkha &	OAAGSJ-			Retention of funds in Closed Work			
124	Samdrupcholing)	2022-511	1	2.1.2	Account - Nu 6,171,000.00	-	<u>-</u>	-

	Dzongkhag Administration, Samdrupjongkhar including 11							
	Geogs and two Dungkhags							
	(Jomotsangkha &	OAAGSJ-			Retention of funds in Closed Work			
125	Samdrupcholing)	2022-511	1(Sl.No.2)	2.1.2	Account - Nu 6,171,000.00	-	-	-
126	Dzongkhag Administration, Samdrupjongkhar including 11 Geogs and two Dungkhags (Jomotsangkha & Samdrupcholing)	OAAGSJ- 2022-511	24	2.1.2	Retention of funds in Closed Work Account	-	-	
127	Dzongkhag Administration, Samdrupjongkhar including 11 Geogs and two Dungkhags (Jomotsangkha & Samdrupcholing)	OAAGSJ- 2022-511	37	2.1.2	Retention of fund in closed work account - Nu 1,498,160.00	-	-	-
128	Dzongkhag Administration, Dagana including 14 Geogs & Lhamoizingkha Dungkhag	OAAGTS- 2022-396	4.1	2.1.2	Booking of expenditure without completion of work – Nu. 26,325,247.00			
129	Dzongkhag Administration, Dagana including 14 Geogs & Lhamoizingkha Dungkhag	0AAGTS- 2022-396	10.1	2.1.2	Booking of expenditure without completion of work – Nu. 9,919,702.00			
130	Dzongkhag Administration, Dagana including 14 Geogs & Lhamoizingkha Dungkhag	0AAGTS- 2022-396	19	2.1.2	Close work payment booked Nu. 1,776,348.00			
131	Dzongkhag Administration, Dagana including 14 Geogs & Lhamoizingkha Dungkhag	OAAGTS- 2022-396	23	2.1.2	Improper Close work booked - Nu. 3,448,765.42			
132	Dzongkhag Administration, Dagana including 14 Geogs & Lhamoizingkha Dungkhag	OAAGTS- 2022-396	31	2.1.2	Close work payment booked for Nu. 550,000.00 and unspent close work fund of Nu. 120,480.00			
133	Dzongkhag Administration, Dagana including 14 Geogs & Lhamoizingkha Dungkhag	OAAGTS- 2022-396	39	2.1.2	Booking of expenditure without completion of work – Nu. 3,418,078.00			
134	Dzongkhag Administration, Dagana including 14 Geogs & Lhamoizingkha Dungkhag	OAAGTS- 2022-396	44	2.1.2	Close Work payment booked Nu.300,000.00 and unspent fund of Nu.194,900.00			
135	Dzongkhag Administration, Dagana including 14 Geogs & Lhamoizingkha Dungkhag	OAAGTS- 2022-396	61	2.1.2	Close work payment booked - Nu. 71,919.00			

COAD-2023- 1.3 Non-imposition of penalties for late deposits of fees Nu. 25,259.20 (2.1.21)  Non-collection of annual rental and penalties thereof Nu.16,325,260.00  Bhutan Postal Corporation Ltd. 230 3.1 2.1.21 (2.1.21)  1.3 Non-collection of annual rental and penalties thereof Nu.16,325,260.00  1.4 Non-collection of annual rental and penalties thereof Nu.16,325,260.00	
136 Credit Information Bureau 209 1.3 2.1.21 deposits of fees Nu. 25,259.20 (2.1.21)  Non-collection of annual rental and penalties thereof Nu.16,325,260.00	
Non-collection of annual rental and penalties thereof Nu.16,325,260.00	
COAD-2023- penalties thereof Nu.16,325,260.00	
137   Bhutan Postai Corporation Ltd.   230   3.1   2.1.21   (2.1.21)   10,325,200.00	16 225 260 00
	16,325,260.00
GGD-2022- 2. Non-remittance of TDS to RRCO-Nu.	
138         Bhutan Red Cross Society         449         2         2.1.22         18,529.66 (2.1.22)         18,529.66         21,636.55	-
Entertainment expenses incurred in	
Dzongkhag Administration, GGD-2022- excess of the budget ceiling - Nu.	
139 Gasa including four geogs 461 7 2.1.22 137,434.00 (2.1.22) 12,600.00 12,724.27	7 -
Entertainment expenses incurred in	
Dzongkhag Administration, GGD-2022- excess of the budget ceiling - Nu.	
140 Gasa including four geogs 461 7 2.1.22 137,434.00 (2.1.22) 22,680.00	22,680.00
Entertainment expenses incurred in	
Dzongkhag Administration, GGD-2022- excess of the budget ceiling - Nu.	
141 Gasa including four geogs 461 7 2.1.22 137,434.00 (2.1.22) 102,154.00	102,154.00
Regional Livestock Regional Livestock	, , , , , , , , , , , , , , , , , , , ,
Development Centre, Less payment of retirement benefit	
Tsimasham, Chhukha including due to wrong computation of basic	
Vetinary Hospital,   OAAGPL-   pay in calculating retirement benefit -	
142         Phuentsholing         2023-78         2         2.1.22         Nu. 1500 (6.17)         1,500.00         1,500.00	-
Dzongkhag Administration,	
Chhukha including 11 Geogs & Work executed over and above the	
Dungkhag Administration, OAAGPL- approved budget and lapses thereof-	
143         Phuentsholing         2022-450         13.1         2.1.22         Nu. 3,076,660.00         3,076,660.00         -	3,076,660.00
Dzongkhag Administration,	
Samtse including 15 Goegs,  Chartest description CAACRI	
Dungkhags Administration, OAAGPL- Short re-deposit of Non-Revenue	2 440 704 50
144         Tashichhoeling & Dophuchen         2022-391         1.1         2.1.22         Releases - Nu.3,418,791.50         3,418,791.50         -           Dzongkhag Administration,         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         - </td <td>3,418,791.50</td>	3,418,791.50
Samtse including 15 Goegs, No accounting entry for deduction of	
Dungkhags Administration, OAAGPL- retention money and TDS -	
145 Tashichhoeling & Dophuchen 2022-391 30.3 2.1.22 Nu.141,206.00 141,206.00	141,206.00
Dzongkhag Administration,	141,200.00
Samtse including 15 Goegs, Refundable releases used for	
Dungkhags Administration, OAAGPL- purposes other than refunding	
146 Tashichhoeling & Dophuchen 2022-391 34 2.1.22 retention money - Nu.807,827.00 807,827.00 -	807,827.00

	Dzongkhag Administration,				Detaution manay of one contractor			
	Samtse including 15 Goegs, Dungkhags Administration,	OAAGPL-			Retention money of one contractor used for refunding another			
147	Tashichhoeling & Dophuchen	2022-391	34.2	2.1.22	contractor - Nu.370,328.00	370,328.00	_	370,328.00
147	Dzongkhag Administration,	2022-371	34.2	2.1.22	- Nu.370,320.00	370,320.00		370,320.00
	Samtse including 15 Goegs,							
	Dungkhags Administration,	OAAGPL-			Retention money claimed by one			
148	Tashichhoeling & Dophuchen	2022-391	34.3	2.1.22	party paid to another - Nu.26,443.00	26,443.00	_	26,443.00
110	Dzongkhag Administration,	2022 071	0 110		party para to another maizo, risio	20,115.00		20,110100
	Samtse including 15 Goegs,				No accounting entry for deduction			
	Dungkhags Administration,	OAAGPL-			and deposit of retention money -			
149	Tashichhoeling & Dophuchen	2022-391	35.2	2.1.22	Nu.39,480.00	39.480.00	-	39.480.00
	Dzongkhag Administration,				,			·
	Samtse including 15 Goegs,				Retention money of one contractor			
	Dungkhags Administration,	OAAGPL-			used for refunding another			
150	Tashichhoeling & Dophuchen	2022-391	38.1	2.1.22	contractor - Nu.415,518.00	415,518.00	-	415,518.00
	Dzongkhag Administration,							
	Samtse including 15 Goegs,				Refund of SD/EMD without approval			
	Dungkhags Administration,	OAAGPL-			and supporting documents -			
151	Tashichhoeling & Dophuchen	2022-391	38.2	2.1.22	Nu.60,501.00 (2.1.22)	60,501.00	-	60,501.00
	Dzongkhag Administration,							
	Samtse including 15 Goegs,							
	Dungkhags Administration,	OAAGPL-			Lapsed Fund in Refundable Deposits			
152	Tashichhoeling & Dophuchen	2022-391	38.3	2.1.22	Account - Nu.638,239.00	638,239.00	-	638,239.00
	Fleming Fund Project.							
	Implemented by Dept. of	SCID-2023-			Payment of TA/DA without			
153	Medical Services, MoH	31	1	2.1.22	performing tour	3,750.00	3,816.58	-
	Department of Air Transport				Irregularities in retention of amount			
	Authority including revenue	SCID-2023-			under closed work - Nu.			
154	account, Paro, MoIC	43	7	2.1.22	126,500,533.9	126,500,533.90	-	126,500,533.90
101	accounty rais, more	10			, ,	120,000,000.50		120,000,000.70
		SCID-2023-			Inadmissible payment due to mismatch of travel claims with CPMS			
155	UNICEF Assisted Project, MoH	249	1	2.1.22	data - Nu. 36,000.00 (2.1.22)	6.000.00	6.000.00	
133	UNICEF ASSISTED FIUJECT, MUIT	447	1	4.1.44	• • •	0,000.00	0,000.00	-
					Inadmissible payment due to			
1		SCID-2023-			mismatch of travel claims with CPMS			
156	UNICEF Assisted Project, MoH	249	1	2.1.22	data - Nu. 36,000.00 (2.1.22)	18,000.00	18,000.00	-
					Inadmissible payment due to			
		SCID-2023-			mismatch of travel claims with CPMS			
157	UNICEF Assisted Project, MoH	249	1	2.1.22	data - Nu. 36,000.00 (2.1.22)	7,500.00	7,500.00	44.38

		SCID-2023-			Inadmissible payment due to mismatch of travel claims with CPMS			
158	UNICEF Assisted Project, MoH	249	1	2.1.22	data - Nu. 36,000.00 (2.1.22)	4,500.00	4,500.00	-
159	Construction Development Board	SCID-2023- 301	2	2.1.22	Inappropriate booking of expenditure and missing Choesham (Altar) - Nu.22,050.00 (2.1.22)	22,050.00	22,050.00	289.97
160	Department of Geologies & Mines including Deposit Works (205.01/1011) together with ERB	RTICD- 2023-88	1	2.1.22	Non-collection of surface rent from Mines/Quarry Promoters and penalty thereof	31,231.49	18,821.33	12,459.66
161	Regional Office of Economic Affairs, Thimphu	RTICD- 2023-307	1	2.1.22	Outstanding rent	223,823.72	161,354.88	63,742.00
162	Punatsangchhu Hydroelectric Project Authority, Phase II	RTICD- 2023-49	8.1	2.1.22	Unjustified approval and exorbitant payment of 22.5% overhead cost and above sub-contract price made to M/s IAL	348,348,000.00		348,348,000.00
102	1 Toject Authority, I hase ii	2023 47	0.1	2.1.22	JAL	340,340,000.00		340,340,000.00
163	Dzongkhag Administration, Zhemgang including eight Geogs	OAAGB- 2022-408	33.1	2.1.22	Non-deposit of seed money in joint Fixed Deposit account: Bjoka Gewog	500,000.00		521,698.63
164	Dzongkhag Administration, Zhemgang including eight Geogs	OAAGB- 2022-408	33.2	2.1.22	Utilization of seed money for other purpose: Bjoka Gewog	620,000.00	-	646,906.30
165	Dzongkhag Administration, Zhemgang including eight Geogs	OAAGB- 2022-408	33.3	2.1.22	Non-availability of GECC fund: Goshing Gewog	500,000.00	-	500,000.00
166	Dzongkhag Administration, Zhemgang including eight Geogs	OAAGB- 2022-408	33.4	2.1.22	Non-deposit of seed money in joint Fixed Deposit account: Trong Gewog	500,000.00	500,328.77	-
167	Dzongkhag Administration, Zhemgang including eight Geogs	OAAGB- 2022-408	33.5	2.1.22	Non-availability of GECC fund: Nangkor Gewog	500,000.00		521,698.63
168	Dzongkhag Administration, Zhemgang including eight Geogs	OAAGB- 2022-408	33.6	2.1.22	Non-deposit of seed money in joint Fixed Deposit account: Ngangla Gewog	500,000.00	503,616.44	-
169	Dzongkhag Administration, Zhemgang including eight Geogs	OAAGB- 2022-408	33.7	2.1.22	Non clarity of document submitted - Phangkhar Gewog	500,000.00	-	500,000.00

	Technical Training Institute,	OAAGB-			Fuel advances not disbursed to the			
170	Chumey, Bumthang	2023-308	1.1	2.1.22	Bhutan Oil Corporation (BOC)	20,000.00	-	20,000.00
					-			
	Technical Training Institute,	OAAGB-			Fuel advances not disbursed to the			
171	Chumey, Bumthang	2023-308	1.1	2.1.22	Bhutan Oil Corporation (BOC)	140,000.00	-	140,000.00
	37				1	,		·
	Technical Training Institute,	OAAGB-			Fuel advances not disbursed to the			
172	Chumey, Bumthang	2023-308	1.1	2.1.22	Bhutan Oil Corporation (BOC)	20.000.00	-	20.000.00
	onumey, zumenung	2020 000	1		Shawan on dorporation (200)	20,000.00		20,000.00
	Technical Training Institute,	OAAGB-			Fuel expenses disbursed to the			
173	Chumey, Bumthang	2023-308	1.2	2.1.22	officials of TTI	450,983.86	_	450,983.86
173	chamey, banthang	2023 300	1.2	2.1.22	Officials of 111	150,705.00		150,705.00
	To shuigal Tusining Institute	OAAGB-			Evel armanaea diabunaead to the			
174	Technical Training Institute, Chumey, Bumthang	2023-308	1.2	2.1.22	Fuel expenses disbursed to the officials of TTI	241,075.90	_	241,075.90
1/4	Chumey, Bummang	2023-300	1.2	2.1.22	Officials of 111	241,073.90	<del>_</del>	241,073.90
	m 1 · 1m · · · · · · ·	OAAGD			P 1 P 1 1 1			
175	Technical Training Institute, Chumey, Bumthang	OAAGB- 2023-308	1.2	2.1.22	Fuel expenses disbursed to the officials of TTI	60,895.37		60,895.37
1/3	Chumey, Builthang	2023-300	1.2	2.1.22	Officials of 111	00,893.37	-	00,093.37
	m 1 · 1m · · · · · · · ·	0.4.65						
176	Technical Training Institute,	OAAGB-	1.2	2 1 22	Fuel expenses disbursed to the officials of TTI	10.740.00		10.740.00
176	Chumey, Bumthang	2023-308	1.2	2.1.22	Officials of 111	19,740.00	-	19,740.00
455	Technical Training Institute,	OAAGB-	4.0	0.4.00	Fuel expenses disbursed to the	22.446.22		00.446.00
177	Chumey, Bumthang	2023-308	1.2	2.1.22	officials of TTI	33,146.33	-	33,146.33
	College of Language & Cultural				Free internet services not uniformly			
	Studies, Taktse, Trongsa, Royal	OAAGB-			provided and not as per RUB Human			
178	University of Bhutan	2023-244	4	2.1.22	Resource Manual	-	-	-
	Regional Office, Road Safety and Transport Authority,							
	S/Jongkhar including Nganglam	OAAGSJ-			Differences in revenue generations			
179	and Pemagatshel Base Offices	2022-605	1	2.1.22	between E-RaLIS and RAMIS	_	_	_
1//	Regional Office, Road Safety and	2022 003	1	2.1.22	between E Rabis and Ramis			
	Transport Authority,							
	S/Jongkhar including Nganglam	OAAGSJ-			Penalties for the pending renewal of			
180	and Pemagatshel Base Offices	2022-605	2	2.1.22	BG vehicles and irregularities thereof	-	<u>-</u> _	
	Regional Office, Road Safety and							
	Transport Authority,							
	S/Jongkhar including Nganglam	OAAGSJ-			Non-application of 10% incremental			
181	and Pemagatshel Base Offices	2022-605	5	2.1.22	rent after two years	55,827.22	56,229.56	-

	Regional Office, Road Safety and Transport Authority, S/Jongkhar including Nganglam	OAAGSJ-						
182	and Pemagatshel Base Offices	2022-605	3	2.1.22	Non-collection of fines and Penalties	681,200.00	-	681,200.00
						332,23333		
	Jigme Namgyel Engineering	OAAGSJ-			Retention of activities in Closed Work			
183	College, Deothang	2023-86	2	2.1.22	Account - Nu 2,754,280.00	-	-	-
					Payment of IELTS fee and driving test			
					fees not provisioned by RUB			
	Jigme Namgyel Engineering	OAAGSJ-			HRRR2017 & RUB FRR 2022			
184	College, Deothang	2023-86	6	2.1.22	amounting	27,340.00	27,340.00	-
					Payment of IELTS fee and driving test			
					fees not provisioned by RUB			
105	Jigme Namgyel Engineering	OAAGSJ-		2 4 22	HRRR2017 & RUB FRR 2022	27 240 00	27 240 00	
185	College, Deothang	2023-86	6	2.1.22	amounting  Payment of IELTS fee and driving test	27,340.00	27,340.00	-
					fees not provisioned by RUB			
	Jigme Namgyel Engineering	OAAGSI-			HRRR2017 & RUB FRR 2022			
186	College, Deothang	2023-86	6	2.1.22	amounting	27,340.00	27,340.00	-
					Payment of IELTS fee and driving test	,	,	
					fees not provisioned by RUB			
	Jigme Namgyel Engineering	OAAGSJ-			HRRR2017 & RUB FRR 2022			
187	College, Deothang	2023-86	6	2.1.22	amounting	76,140.00	76,590.58	-
					Payment of IELTS fee and driving test			
					fees not provisioned by RUB			
100	Jigme Namgyel Engineering	OAAGSJ-		2 1 22	HRRR2017 & RUB FRR 2022	27 240 00	27 402 02	
188	College, Deothang	2023-86	6	2.1.22	amounting Payment of IELTS fee and driving test	27,340.00	27,483.82	-
					fees not provisioned by RUB			
	Jigme Namgyel Engineering	OAAGSI-			HRRR2017 & RUB FRR 2022			
189	College, Deothang	2023-86	6	2.1.22	amounting	27,340.00	27,483.82	-
	J, B					,	,	
	Jigme Namgyel Engineering	OAAGSJ-		1	Payment of mileage without actually			
190	College, Deothang	2023-86	7	2.1.22	driving car	14,392.00	14,466.18	_
177			†			= 2,0 / 2.0 0	2.,100.20	
	Jigme Namgyel Engineering	OAAGSJ-			Payment of mileage without actually			
191	College, Deothang	2023-86	7	2.1.22	driving car	12,032.00	12,092.17	_
1	conege; Decemany	2020 00	<del>'</del>		manage wa	12,002100	2=1074121	
	Jigme Namgyel Engineering	OAAGSJ-			Payment of mileage without actually			
192	College, Deothang	2023-86	7	2.1.22		16,672.00	16,762.94	_
172	conege, Decumang	2023-00	<u> </u>	4.1.44	uriving car	10,072.00	10,702.77	

1				1		1		
	Jigme Namgyel Engineering	OAAGSJ-			Payment of mileage without actually			
193	College, Deothang	2023-86	7	2.1.22	driving car	16,672.00	16,752.73	-
	Jigme Namgyel Engineering	OAAGSJ-			Payment of mileage without actually			
194	College, Deothang	2023-86	7	2.1.22	driving car	8,656.00	8,698.26	-
105	Jigme Namgyel Engineering College, Deothang	OAAGSJ- 2023-86	_	2.1.22	Payment of mileage without actually	16 672 00	16 752 72	
195	Conege, Deothang	2023-80	7	2.1.22	driving car	16,672.00	16,752.73	<u> </u>
	Jigme Namgyel Engineering	OAAGSJ-			Payment of mileage without actually			
196	College, Deothang	2023-86	7	2.1.22	driving car	8,432.00	8,473.23	-
					. 9		-,	
	Jigme Namgyel Engineering	OAAGSJ-			Non submission of cement bills to			
197	College, Deothang	2023-86	10	2.1.22	DNP	16,680.00	-	17,842.57
	Regional Office, Department of	OAAGSJ-			Overdue retention of activities into			
198	Roads, Trashigang	2023-171	1	2.1.22	closed work accounting	4,161,267.47	-	4,161,267.47
					Stock inventory not updated in Tally			
199	National Handloom Corporation, Khaling	OAAGSJ- 2023-227	1	2.1.22	ERP 9 system and irregularities thereof	_	_	_
199	Knamg	2023-227	1	2.1.22	thereor	-	<del>-</del>	
	National Handloom Corporation,	OAAGSJ-						
200	Khaling	2023-227	2	2.1.22	Short deposit of rent	15,438.75	-	15,438.75
					•			
	National Handloom Corporation,	OAAGSJ-						
201	Khaling	2023-227	2	2.1.22	Short deposit of rent	21,480.00	-	21,480.00
200	National Handloom Corporation,	OAAGSJ-		0.4.00	Expenditure without supporting	<b>2004 2 6 0 0</b>		<b>=</b> 00.4 <b>=</b> 6.00
202	Khaling	2023-227	4	2.1.22	documents	788,156.00	-	788,156.00
	National Handloom Comparation	OAACSI			Payment of telephone allowance to			
203	National Handloom Corporation, Khaling	OAAGSJ- 2023-227	6	2.1.22	UDDF manager without approval	10,000.00	_	10,401.10
					Unreconciled deposits of sales	20,000,000		20,202120
	National Handloom Corporation,	OAAGSJ-			proceeds in CD Account - Nu.			
204	Khaling	2023-227	10	2.1.22	1,621,511.24 (2.1.22)	-	-	-
	National Handloom Corporation,	OAAGSJ-			Discount allowed without approval			
205	Khaling	2023-227	11	2.1.22	resulting to short collection	2,905.50	-	3,022.06

					Overdue accumulation of stock balance of hand-woven products at			
206	National Handloom Corporation, Khaling	OAAGSJ- 2023-227	12	2.1.22	National Handicraft Emporium - Nu 2,219,148.40 (2.1.22)	-	-	-
					Non-reconciliation of Sale proceeds of			
	National Handloom Corporation,	OAAGSJ-			hand-woven products at National Handicraft Emporium - Nu.			
207	Khaling	2023-227	13	2.1.22	265,257.28	-	<u>•</u>	-
	National Handloom Corporation,	OAAGSJ-			Missing or non-availability of 24 Nos.			
208	Khaling	2023-227	14	2.1.22	of cash memo booklet	-	<u> </u>	-
209	National Handloom Corporation, Khaling	0AAGSJ- 2023-227	17	2.1.22	Expenses without approval	76,656.00	-	79,730.64
210	Dzongkhag Administration, Trashigang including 16 Geogs and three Dungkhags (Sakteng, Thrimshing & Wamrong)	OAAGSJ- 2022-523	5	2.1.22	Transaction of stipend through personal account	14,591,468.00	_	14,591,468.00
211	Thromde Office, Samdrupjongkhar including CD, Education sector & Revenue	OAAGSJ- 2023-79	17	2.1.22	Inadequate documentation and data generation by ARMS vis-à-vis revenue receipts and deposits	-	-	-
212	Thromde Office, Samdrupjongkhar including CD, Education sector & Revenue	0AAGSJ- 2023-79	18	2.1.22	Lapses in reconciliation of accounts (ePEMS) and mismatch of Bank Statement and R&P Statement	-		-
213	Thromde Office, Samdrupjongkhar including CD, Education sector & Revenue	OAAGSJ- 2023-79	19	2.1.22	Pending settlements of overdue 10% Security Deposits in BAS	351,547.00	357,252.54	-
214	Thromde Office, Samdrupjongkhar including CD, Education sector & Revenue	OAAGSJ- 2023-79	20 (i)	2.1.22	Pending settlements of overdue Closed Work (CD Account) of Nu.761,398.00 and non-surrender of unspent balance of Nu. 282,953.00	179,190.19	157,102.00	22,398.09
215	Thromde Office, Samdrupjongkhar including CD, Education sector & Revenue	OAAGSJ- 2023-79	20(II)	2.1.22	Pending settlements of overdue Closed Work (CD Account) of Nu.761,398.00 and non-surrender of unspent balance of Nu. 282,953.00 (2.1.22)	761,398.00	-	761,398.00
216	Dzongkhag Administration, Samdrupjongkhar including 11 Geogs and two Dungkhags (Jomotsangkha & Samdrupcholing)	OAAGSJ- 2022-511	2	2.1.22	Payment of leave encashment to Gaydrungs without leave records - Nu 450,766.66	49,320.00	-	49,320.00

	Dzongkhag Administration, Samdrupjongkhar including 11 Geogs and two Dungkhags				Payment of leave encashment to			
0.4=	(Jomotsangkha &	OAAGSJ-		0.4.00	Gaydrungs without leave records - Nu	40.000.00		40.000.00
217	Samdrupcholing) Dzongkhag Administration,	2022-511	2	2.1.22	450,766.66	49,320.00	-	49,320.00
	Samdrupjongkhar including 11							
	Geogs and two Dungkhags				Payment of leave encashment to			
	(Jomotsangkha &	OAAGSJ-			Gaydrungs without leave records - Nu			
218	Samdrupcholing)	2022-511	2	2.1.22	450,766.66	49,320.00	-	49,320.00
	Dzongkhag Administration, Samdrupjongkhar including 11							
	Geogs and two Dungkhags				Payment of leave encashment to			
	(Jomotsangkha &	OAAGSJ-			Gaydrungs without leave records - Nu			
219	Samdrupcholing)	2022-511	2	2.1.22	450,766.66	49,320.00	-	49,320.00
	Dzongkhag Administration,							
	Samdrupjongkhar including 11				D			
	Geogs and two Dungkhags (Jomotsangkha &	OAAGSJ-			Payment of leave encashment to Gaydrungs without leave records - Nu			
220	Samdrupcholing)	2022-511	2	2.1.22	450,766.66	13,433.33	_	13,433.33
	Dzongkhag Administration,	2022 311	-	2.1.22	130,700.00	10,100.00		10,100.00
	Samdrupjongkhar including 11							
	Geogs and two Dungkhags				Payment of leave encashment to			
	(Jomotsangkha &	OAAGSJ-			Gaydrungs without leave records - Nu			
221	Samdrupcholing)	2022-511	2	2.1.22	450,766.66	11,173.33	-	11,173.33
	Dzongkhag Administration, Samdrupjongkhar including 11							
	Geogs and two Dungkhags				Payment of leave encashment to			
	(Jomotsangkha &	OAAGSJ-			Gaydrungs without leave records - Nu			
222	Samdrupcholing)	2022-511	2	2.1.22	450,766.66	48,360.00	-	48,360.00
	Dzongkhag Administration,							
	Samdrupjongkhar including 11							
	Geogs and two Dungkhags (Jomotsangkha &	OAAGSJ-			Payment of leave encashment to Gaydrungs without leave records - Nu			
223	Samdrupcholing)	2022-511	2	2.1.22	450,766.66	49,320.00	_	49,320.00
223	Dzongkhag Administration,	2022 311	-	2.1.22	130,700.00	17,520.00		17,520.00
	Samdrupjongkhar including 11							
	Geogs and two Dungkhags				Payment of leave encashment to			
	(Jomotsangkha &	OAAGSJ-		0.4.00	Gaydrungs without leave records - Nu	40.000.00		40.000.00
224	Samdrupcholing)	2022-511	2	2.1.22	450,766.66	49,320.00	<del>-</del>	49,320.00
	Dzongkhag Administration,				Payment of leave encashment to			
225	Samdrupjongkhar including 11	OAAGSJ-	2	2 1 22	Gaydrungs without leave records - Nu	40 220 00		40.220.00
225	Geogs and two Dungkhags	2022-511	2	2.1.22	450,766.66	49,320.00	-	49,320.00

	(Jomotsangkha & Samdrupcholing)							
226	Dzongkhag Administration, Samdrupjongkhar including 11 Geogs and two Dungkhags (Jomotsangkha & Samdrupcholing)	OAAGSJ- 2022-511	2	2.1.22	Payment of leave encashment to Gaydrungs without leave records - Nu 450,766.66	32,560.00	-	32,560.00
227	Dzongkhag Administration, Samdrupjongkhar including 11 Geogs and two Dungkhags (Jomotsangkha & Samdrupcholing)	OAAGSJ- 2022-511	11.1	2.1.22	Variations in number of quarantine days resulting in non-compliance to Covid-19 safety protocols	-	-	-
228	Dzongkhag Administration, Samdrupjongkhar including 11 Geogs and two Dungkhags (Jomotsangkha & Samdrupcholing)	OAAGSJ- 2022-511	11.2	2.1.22	Non-collection of outstanding quarantine fee from the contractors for using 200 bedded quarantine facility - Nu 1,042,100.00	_	_	_
229	Dzongkhag Administration, Samdrupjongkhar including 11 Geogs and two Dungkhags (Jomotsangkha & Samdrupcholing)	OAAGSJ- 2022-511	11.3	2.1.22	Non-collection of materials issued to quarantine facilities - Nu. 2,129,131.00	-	-	-
230	Dzongkhag Administration, Samdrupjongkhar including 11 Geogs and two Dungkhags (Jomotsangkha & Samdrupcholing)	OAAGSJ- 2022-511	28	2.1.22	Payment made on photocopied bill without original bills	391,329.00	<u>-</u>	399,562.99
231	Dzongkhag Administration, Pemagatshel including 11 Geogs and Nganglam Dungkhag	OAAGSJ- 2022-531	1.7	2.1.22	Affirmation on short deposits Nu.1,840,913.00 into refundable accounts awaited from DPA	-		-
232	Dzongkhag Administration, Pemagatshel including 11 Geogs and Nganglam Dungkhag	OAAGSJ- 2022-531	4.1	2.1.22	Affirmation on short deposits Nu.52,369.00 into refundable accounts awaited from DPA	52,369.00	<u>-</u>	52,369.00
233	Dzongkhag Administration, Pemagatshel including 11 Geogs and Nganglam Dungkhag	OAAGSJ- 2022-531	6.1	2.1.22	Affirmation on short deposits Nu.104,130.00 into refundable accounts awaited from DPA	104,130.00	-	104,130.00
234	Dzongkhag Administration, Pemagatshel including 11 Geogs and Nganglam Dungkhag	OAAGSJ- 2022-531	9.1	2.1.22	Affirmation on short deposits Nu.383,582.00 into refundable accounts awaited from DPA	383,582.00	-	383,582.00

235	Dungsam Cement Corporation Limited, Nganglam	OAAGSJ- 2023-11	9	2.1.22	Lack of Customs transit declaration of materials purchased - Nu. 953,965.00	-	-	-
236	Dzongkhag Administration, Dagana including 14 Geogs & Lhamoizingkha Dungkhag	OAAGTS- 2022-396	17	2.1.22	Work executed without budget provision – Nu. 1,400,000.00			
237	Dzongkhag Administration, Tsirang including 12 Geogs	0AAG-2022- 466	9	2.1.22	Tour performed without obtaining approval from competent authority	2,000.00	2,067.07	
238	Dzongkhag Administration, Tsirang including 12 Geogs	0AAG-2022- 466	10	2.1.22	Deposit of Government Revenue into other account Nu.680,459.44	680,459.44		680,459.44
239	Farm Machinery Corporation Limited	COAD-2022- 575	8	2.1.22	Operation of Project Bank Account by single individual (2.1.22)			
240	Farm Machinery Corporation Limited	COAD-2022- 575	12.1	2.1.22	Expenses more than the admissible amount (2.1.22)			
241	Farm Machinery Corporation Limited	COAD-2022- 576	13	2.1.22	Variation in budget and Expenses Nu. 4,848,020.17 (2.1.22)			
242	Royal Securities Exchange of Bhutan Limited	COAD-2022- 609	1	2.1.22	1. Non-compliance to fee structure for listed companies resulting in less collection of annual listing fees Nu. 170,000.00 (2.1.22)	170,000.00		170,000.00
243	Royal Securities Exchange of Bhutan Limited	COAD-2022- 609	2	2.1.22	Non-compliance to fee structure for listed companies resulting in less collection of annual depository fees Nu. 240,000.00 (2.1.22)	240,000.00		240,000.00
244	Bhutan Broadcasting Servcie Corporation	COAD-2023- 105	1	2.1.22	Inadequacies in debtor's management (2.1.22)			
245	Credit Information Bureau	COAD-2023- 209	1.2	2.1.22	Lack of real-time data leading to the collection of additional fees Nu. 73,010.00 (2.1.22)			
246	Kuensel Corporation Limited	COAD-2023- 210	1	2.1.22	Sundry Debtors (2.1.22)			

1	1	1	1					
		GGD-2022-			1. Excess payment of transport charge			
247	Department of Public Accounts	262	1	2.1.3	on retirement - Nu. 13,203.52 (2.5.5)	13,203.52	13,733.11	-
			_		Payment of Soelra and other			
					contributions from Travel In-Country			
					(11.01) and In-Country meetings and			
		GGD-2022-			Celebrations (17.08) Nu.			
248	Directorate of Services, MoHCA	282	1	2.1.3	1,148,175.00(2.1.3)	1,148,175.00	1,148,175.00	-
					1. Inadmissible payment of travelling			
	Bhutan's Public Financial				and daily allowances (TA/DA) due to			
	Management (PFM-MDF).				mismatch of travel claims details with			
	Implemented by MoF. Funded by	GGD-2022-			Check Post Management System			
249	World Bank (FIC 4616)	484	1	2.1.3	(CPMS) data - Nu. 115,626.00)	7,744.00	7,744.00	-
					1. Inadmissible payment of travelling			
	Bhutan's Public Financial				and daily allowances (TA/DA) due to			
	Management (PFM-MDF).				mismatch of travel claims details with			
	Implemented by MoF. Funded by	GGD-2022-			Check Post Management System			
250	World Bank (FIC 4616)	484	1	2.1.3	(CPMS) data - Nu. 115,626.00)	8,544.00	9,909.17	-
	DI . I D II' E' ' I				1. Inadmissible payment of travelling			
	Bhutan's Public Financial				and daily allowances (TA/DA) due to			
	Management (PFM-MDF).	CCD 2022			mismatch of travel claims details with			
254	Implemented by MoF. Funded by	GGD-2022-	1	2.1.3	Check Post Management System	8,816.00	9,389.89	
251	World Bank (FIC 4616)	484	1	2.1.3	(CPMS) data - Nu. 115,626.00)  1. Inadmissible payment of travelling	8,816.00	9,389.89	-
	Bhutan's Public Financial				and daily allowances (TA/DA) due to			
	Management (PFM-MDF).				mismatch of travel claims details with			
	Implemented by MoF. Funded by	GGD-2022-			Check Post Management System			
252	World Bank (FIC 4616)	484	1	2.1.3	(CPMS) data - Nu. 115,626.00)	8,816.00	8,816.00	_
		101	_	2.2.0	1. Inadmissible payment of travelling	0,010.00	0,010.00	
	Bhutan's Public Financial				and daily allowances (TA/DA) due to			
	Management (PFM-MDF).				mismatch of travel claims details with			
	Implemented by MoF. Funded by	GGD-2022-			Check Post Management System			
253	World Bank (FIC 4616)	484	1	2.1.3	(CPMS) data - Nu. 115,626.00)	20,656.00	23,956.43	-
					1. Inadmissible payment of travelling			
	Bhutan's Public Financial				and daily allowances (TA/DA) due to			
	Management (PFM-MDF).				mismatch of travel claims details with			
	Implemented by MoF. Funded by	GGD-2022-			Check Post Management System			
254	World Bank (FIC 4616)	484	1	2.1.3	(CPMS) data - Nu. 115,626.00)	4,704.00	4,716.37	-
					1. Inadmissible payment of travelling			
	Bhutan's Public Financial				and daily allowances (TA/DA) due to			
	Management (PFM-MDF).				mismatch of travel claims details with			
	Implemented by MoF. Funded by	GGD-2022-			Check Post Management System	10 505 55	10.00= :-	
255	World Bank (FIC 4616)	484	1	2.1.3	(CPMS) data - Nu. 115,626.00)	18,592.00	18,995.42	-

	Bhutan's Public Financial				1. Inadmissible payment of travelling and daily allowances (TA/DA) due to			
	Management (PFM-MDF).				mismatch of travel claims details with			
	Implemented by MoF. Funded by	GGD-2022-			Check Post Management System			
256	World Bank (FIC 4616)	484	1	2.1.3	(CPMS) data - Nu. 115,626.00)	27,004.00	27,004.00	-
	,				1. Inadmissible payment of travelling			
	Bhutan's Public Financial				and daily allowances (TA/DA) due to			
	Management (PFM-MDF).				mismatch of travel claims details with			
	Implemented by MoF. Funded by	GGD-2022-			Check Post Management System			
257	World Bank (FIC 4616)	484	1	2.1.3	(CPMS) data - Nu. 115,626.00)	2,500.00	2,506.58	-
					1. Inadmissible payment of travelling			
	Bhutan's Public Financial				and daily allowances (TA/DA) due to			
	Management (PFM-MDF).				mismatch of travel claims details with			
	Implemented by MoF. Funded by	GGD-2022-			Check Post Management System			
258	World Bank (FIC 4616)	484	1	2.1.3	(CPMS) data - Nu. 115,626.00)	2,250.00	2,297.34	-
					1. Inadmissible payment of travelling			
	Bhutan's Public Financial				and daily allowances (TA/DA) due to			
	Management (PFM-MDF).				mismatch of travel claims details with			
	Implemented by MoF. Funded by	GGD-2022-			Check Post Management System			
259	World Bank (FIC 4616)	484	1	2.1.3	(CPMS) data - Nu. 115,626.00)	3,000.00	3,007.89	-
					1. Inadmissible payment of travelling			
	Bhutan's Public Financial				and daily allowances (TA/DA) due to			
	Management (PFM-MDF).				mismatch of travel claims details with			
	Implemented by MoF. Funded by	GGD-2022-			Check Post Management System			
260	World Bank (FIC 4616)	484	1	2.1.3	(CPMS) data - Nu. 115,626.00)	3,000.00	3,065.10	-
					2. Inadmissible payment of travelling			
					and daily allowances (TA/DA) due to			
					mismatch of travel claims details with			
	Department of Civil Registration	GGD-2022-			Check Post Management System			
261	and Census, MoHCA	514	2	2.1.3	(CPMS) data - Nu. 3,750.00 (2.1.3)	3,750.00	3,750.00	-
	Dzongkhag Administration,	GGD-2022-			Inadmissible Payment of TA/DA - Nu.			
262	Paro including 10 Geogs	460	18	2.1.3	47,382.00 (Wangchang Gewog).	47,382.00	52,803.02	<u> </u>
					Annual entertainment expenses for			
					Gewog Administration incurred in			
	Dzongkhag Administration,	GGD-2022-			excess of the prescribed rate -			
263	Paro including 10 Geogs	460	25	2.1.3	12,880.00 (Shaba Gewog).	12,880.00	13,032.44	-
					Inadmissible payment of Hotel			
	Dzongkhag Administration,	GGD-2022-			charges during Quarantine for Private			
264			13.1	2.1.3		-	-	-
264	Paro including 10 Geogs	460	13.1	2.1.3	foreign works - Nu. 1,644,000.00	-	-	-

265	National Land Commission Secretariat	GGD-2022- 588	1	2.1.3	Inadmissible payments - Nu. 124,980.00 (2.1.3)	124,980.00	124,980.00	-
	National Land Commission	GGD-2022-			Inadmissible payment of DSA - Nu.			
266	Secretariat	588	2	2.1.3	218,290.00 (2.1.3)	107,290.00	107,290.00	8,747.81
	National Land Commission	GGD-2022-			Inadmissible payment of DSA - Nu.			
267	Secretariat	588	2	2.1.3	218,290.00 (2.1.3)	55,500.00	55,500.00	4,525.15
268	National Land Commission Secretariat	GGD-2022- 588	2	2.1.3	Inadmissible payment of DSA - Nu. 218,290.00 (2.1.3)	55,500.00	-	55,500.00
269	National Land Commission Secretariat	GGD-2022- 588	3	2.1.3	Inadmissible payment of TA/DA - Nu. 455,340.00 (2.1.3)	26,250.00	26,250.00	-
270	National Land Commission Secretariat	GGD-2022- 588	3	2.1.3	Inadmissible payment of TA/DA - Nu. 455,340.00 (2.1.3)	22,000.00	22,650.96	-
271	National Land Commission Secretariat	GGD-2022- 588	3	2.1.3	Inadmissible payment of TA/DA - Nu. 455,340.00 (2.1.3)	8,862.00	8,862.00	-
272	National Land Commission Secretariat	GGD-2022- 588	3	2.1.3	Inadmissible payment of TA/DA - Nu. 455,340.00 (2.1.3)	9,000.00	9,017.75	-
273	National Land Commission Secretariat	GGD-2022- 588	3	2.1.3	Inadmissible payment of TA/DA - Nu. 455,340.00 (2.1.3)	9,375.00	9,664.73	-
274	National Land Commission Secretariat	GGD-2022- 588	3	2.1.3	Inadmissible payment of TA/DA - Nu. 455,340.00 (2.1.3)	25,478.00	25,880.06	-
275	National Land Commission Secretariat	GGD-2022- 588	3	2.1.3	Inadmissible payment of TA/DA - Nu. 455,340.00 (2.1.3)	24,000.00	26,156.71	
276	National Land Commission Secretariat	GGD-2022- 588	3	2.1.3	Inadmissible payment of TA/DA - Nu. 455,340.00 (2.1.3)	13,500.00	-	13,500.00
277	National Land Commission Secretariat	GGD-2022- 588	3	2.1.3	Inadmissible payment of TA/DA - Nu. 455,340.00 (2.1.3)	16,000.00	17,588.61	-

	National Land Commission	GGD-2022-			Inadmissible payment of TA/DA - Nu.			
278	Secretariat	588	3	2.1.3	455,340.00 (2.1.3)	95,000.00	95,000.00	7,745.75
279	National Land Commission Secretariat	GGD-2022- 588	3	2.1.3	Inadmissible payment of TA/DA - Nu. 455,340.00 (2.1.3)	27,000.00	27,000.00	2,201.42
						,	,	,
280	National Land Commission Secretariat	GGD-2022- 588	3	2.1.3	Inadmissible payment of TA/DA - Nu. 455,340.00 (2.1.3)	19,750.00	3,750.00	16,000.00
200	Secretariat	366	3	2.1.3	455,540.00 (2.1.5)	19,730.00	3,730.00	10,000.00
	National Land Commission	GGD-2022-			Inadmissible payment of TA/DA - Nu.			
281	Secretariat	588	3	2.1.3	455,340.00 (2.1.3)	34,500.00	36,489.70	-
	National Land Commission	GGD-2022-			Inadmissible payment of TA/DA - Nu.			
282	Secretariat	588	3	2.1.3	455,340.00 (2.1.3)	21,875.00	21,918.15	-
	N 17 10	CCD 2022			L L : 31			
283	National Land Commission Secretariat	GGD-2022- 588	3	2.1.3	Inadmissible payment of TA/DA - Nu. 455,340.00 (2.1.3)	17,000.00	17,033.53	_
284	National Land Commission Secretariat	GGD-2022- 588	3	2.1.3	Inadmissible payment of TA/DA - Nu. 455,340.00 (2.1.3)	17,000.00	17,033.53	_
201	Secretariat	300	3	2.1.5	133,310.00 (2.1.3)	17,000.00	17,033.33	
00=	National Land Commission	GGD-2022-			Inadmissible payment of TA/DA - Nu.	4= 000 00	4-000-0	
285	Secretariat	588	3	2.1.3	455,340.00 (2.1.3)	17,000.00	17,033.53	-
	National Land Commission	GGD-2022-			Inadmissible payment of TA/DA - Nu.			
286	Secretariat	588	3	2.1.3	455,340.00 (2.1.3)	18,000.00	18,035.50	-
	National Land Commission	GGD-2022-			Inadmissible payment of TA/DA - Nu.			
287	Secretariat	588	3	2.1.3	455,340.00 (2.1.3)	2,000.00	2,000.00	-
		005 0000						
288	National Land Commission Secretariat	GGD-2022- 588	3	2.1.3	Inadmissible payment of TA/DA - Nu. 455,340.00 (2.1.3)	3,000.00	3,000.00	_
							·	
289	National Land Commission Secretariat	GGD-2022- 588	3	2.1.3	Inadmissible payment of TA/DA - Nu. 455,340.00 (2.1.3)	3,750.00	3,757.40	
409	SCH Clai lat	300	3	2.1.3	755,540.00 (2.1.5)	3,730.00	3,/3/.40	-
	National Land Commission	GGD-2022-			Inadmissible payment of TA/DA - Nu.			
290	Secretariat	588	3	2.1.3	455,340.00 (2.1.3)	25,000.00	25,000.00	-

291	National Land Commission Secretariat	GGD-2022- 588	5	2.1.3	Inadmissible payment of muster roll for hiring survey field assistants - Nu. 361,630.00 (2.1.3)	27,520.00	21,452.95	6,235.00
292	National Land Commission Secretariat	GGD-2022- 588	5	2.1.3	Inadmissible payment of muster roll for hiring survey field assistants - Nu. 361,630.00 (2.1.3)	49,020.00	49,825.81	-
293	National Land Commission Secretariat	GGD-2022- 588	5	2.1.3	Inadmissible payment of muster roll for hiring survey field assistants - Nu. 361,630.00 (2.1.3)	15,480.00	15,510.54	-
294	National Land Commission Secretariat	GGD-2022- 588	5	2.1.3	Inadmissible payment of muster roll for hiring survey field assistants - Nu. 361,630.00 (2.1.3)	15,480.00	15,510.54	-
295	National Land Commission Secretariat	GGD-2022- 588	5	2.1.3	Inadmissible payment of muster roll for hiring survey field assistants - Nu. 361,630.00 (2.1.3)	15,480.00	15,528.29	-
296	National Land Commission Secretariat	GGD-2022- 588	5	2.1.3	Inadmissible payment of muster roll for hiring survey field assistants - Nu. 361,630.00 (2.1.3)	26,230.00	26,643.93	-
297	National Land Commission Secretariat	GGD-2022- 588	5	2.1.3	Inadmissible payment of muster roll for hiring survey field assistants - Nu. 361,630.00 (2.1.3)	6,450.00	6,551.79	4.24
298	National Land Commission Secretariat	GGD-2022- 588	5	2.1.3	Inadmissible payment of muster roll for hiring survey field assistants - Nu. 361,630.00 (2.1.3)	15,480.00	15,510.54	-
299	National Land Commission Secretariat	GGD-2022- 588	5	2.1.3	Inadmissible payment of muster roll for hiring survey field assistants - Nu. 361,630.00 (2.1.3)	16,125.00	16,125.00	_
300	National Land Commission Secretariat	GGD-2022- 588	5	2.1.3	Inadmissible payment of muster roll for hiring survey field assistants - Nu. 361,630.00 (2.1.3)	6,235.00	-	6,235.00
301	National Land Commission Secretariat	GGD-2022- 588	5	2.1.3	Inadmissible payment of muster roll for hiring survey field assistants - Nu. 361,630.00 (2.1.3)	41,495.00	42,722.80	-
302	National Land Commission Secretariat	GGD-2022- 588	5	2.1.3	Inadmissible payment of muster roll for hiring survey field assistants - Nu. 361,630.00 (2.1.3)	17,415.00	17,415.00	
303	National Land Commission Secretariat	GGD-2022- 588	5	2.1.3	Inadmissible payment of muster roll for hiring survey field assistants - Nu. 361,630.00 (2.1.3)	17,415.00	17,552.41	-

	National Land Commission	GGD-2022-			Inadmissible payment of muster roll for hiring survey field assistants - Nu.	242222	2422474	
304	Secretariat	588	5	2.1.3	361,630.00 (2.1.3)	26,230.00	26,281.74	-
305	National Land Commission Secretariat	GGD-2022- 588	5	2.1.3	Inadmissible payment of muster roll for hiring survey field assistants - Nu. 361,630.00 (2.1.3)	9,030.00	_	9,030.00
306	National Land Commission Secretariat	GGD-2022- 588	5	2.1.3	Inadmissible payment of muster roll for hiring survey field assistants - Nu. 361,630.00 (2.1.3)	9.030.00	_	9.030.00
307	National Land Commission Secretariat	GGD-2022- 588	5	2.1.3	Inadmissible payment of muster roll for hiring survey field assistants - Nu. 361,630.00 (2.1.3)	47,515.00	-	47,515.00
308	National Land Commission Secretariat	GGD-2022- 588	9	2.1.3	Inadmissible payment made in the form of Soelra/Gift - Nu. 98,300.00 (2.1.3)	98,300.00	-	98,300.00
309	National Land Commission Secretariat	GGD-2022- 588	11	2.1.3	. Inadmissible payment of mileage and halt charges - Nu. 194,688.00 (2.1.3)	102,996.00	102,996.00	8,397.70
310	National Land Commission Secretariat	GGD-2022- 588	11	2.1.3	. Inadmissible payment of mileage and halt charges - Nu. 194,688.00 (2.1.3)	50,301.00	51,392.46	_
311	National Land Commission Secretariat	GGD-2022- 588	11	2.1.3	. Inadmissible payment of mileage and halt charges - Nu. 194,688.00 (2.1.3)	7,398.00	-	7,398.00
312	National Land Commission Secretariat	GGD-2022- 588	11	2.1.3	. Inadmissible payment of mileage and halt charges - Nu. 194,688.00 (2.1.3)	26,406.00	26,458.09	-
313	National Land Commission Secretariat	GGD-2022- 588	11	2.1.3	. Inadmissible payment of mileage and halt charges - Nu. 194,688.00 (2.1.3)	7,587.00	7,742.35	(116.11)
044	Centre for Bhutan & GNH	GGD-2023-		246	1. Inadmissible payment of TA/DA due to mismatch of travel claims with Check Post Management System Data	2.250.00	2.270.00	
314	Studies	55	1	2.1.3	-Nu. 1,517,144.00 (2.1.3)  1. Inadmissible payment of TA/DA	2,250.00	2,250.00	-
					due to mismatch of travel claims with			
	Centre for Bhutan & GNH	GGD-2023-			Check Post Management System Data			
315	Studies	55	1	2.1.3	-Nu. 1,517,144.00 (2.1.3)	25,680.00	25,680.00	-

					1. Inadmissible payment of TA/DA			
	Centre for Bhutan & GNH	GGD-2023-			due to mismatch of travel claims with Check Post Management System Data			
316	Studies	55	1	2.1.3	-Nu. 1,517,144.00 (2.1.3)	13,500.00	13,500.00	_
310	Studies	33	1	2.1.5	1. Inadmissible payment of TA/DA	13,300.00	13,300.00	
					due to mismatch of travel claims with			
	Centre for Bhutan & GNH	GGD-2023-			Check Post Management System Data			
317	Studies	55	1	2.1.3	-Nu. 1,517,144.00 (2.1.3)	19,160.00	19,160.00	-
					1. Inadmissible payment of TA/DA	,	,	
					due to mismatch of travel claims with			
	Centre for Bhutan & GNH	GGD-2023-			Check Post Management System Data			
318	Studies	55	1	2.1.3	-Nu. 1,517,144.00 (2.1.3)	4,500.00	4,500.00	-
					1. Inadmissible payment of TA/DA			
					due to mismatch of travel claims with			
	Centre for Bhutan & GNH	GGD-2023-			Check Post Management System Data			
319	Studies	55	1	2.1.3	-Nu. 1,517,144.00 (2.1.3)	45,978.00	-	45,978.00
					1. Inadmissible payment of TA/DA			
					due to mismatch of travel claims with			
	Centre for Bhutan & GNH	GGD-2023-			Check Post Management System Data			
320	Studies	55	1	2.1.3	-Nu. 1,517,144.00 (2.1.3)	10,500.00	10,500.00	-
					1. Inadmissible payment of TA/DA			
					due to mismatch of travel claims with			
	Centre for Bhutan & GNH	GGD-2023-			Check Post Management System Data			
321	Studies	55	1	2.1.3	-Nu. 1,517,144.00 (2.1.3)	1,500.00	1,500.00	-
					1. Inadmissible payment of TA/DA			
					due to mismatch of travel claims with			
200	Centre for Bhutan & GNH	GGD-2023-			Check Post Management System Data			
322	Studies	55	1	2.1.3	-Nu. 1,517,144.00 (2.1.3)	9,000.00	9,000.00	-
					1. Inadmissible payment of TA/DA			
					due to mismatch of travel claims with			
000	Centre for Bhutan & GNH	GGD-2023-		0.4.0	Check Post Management System Data	22 222 22	22.222.22	
323	Studies	55	1	2.1.3	-Nu. 1,517,144.00 (2.1.3)	30,000.00	30,000.00	-
					1. Inadmissible payment of TA/DA			
	Control for Director () CNIII	CCD 2022			due to mismatch of travel claims with			
224	Centre for Bhutan & GNH	GGD-2023-	4	242	Check Post Management System Data	27 122 00	27 122 00	
324	Studies	55	1	2.1.3	-Nu. 1,517,144.00 (2.1.3)  1. Inadmissible payment of TA/DA	37,132.00	37,132.00	-
					due to mismatch of travel claims with			
	Centre for Bhutan & GNH	GGD-2023-			Check Post Management System Data			
325	Studies	55	1	2.1.3	-Nu. 1,517,144.00 (2.1.3)	10,500.00	10,500.00	
343	Judies	JJ	1	4.1.3	-Nu. 1,317,177.00 (2.1.3)	10,300.00	10,300.00	-
0.5	Centre for Bhutan & GNH	GGD-2023-			1. Inadmissible payment of TA/DA	00 =00 ==		
326	Studies	55	1	2.1.3	due to mismatch of travel claims with	30,508.00	30,508.00	-

					Check Post Management System Data -Nu. 1,517,144.00 (2.1.3)			
327	Centre for Bhutan & GNH Studies	GGD-2023- 55	1	2.1.3	1. Inadmissible payment of TA/DA due to mismatch of travel claims with Check Post Management System Data -Nu. 1,517,144.00 (2.1.3)	35,344.00	35,344.00	
328	Centre for Bhutan & GNH Studies	GGD-2023- 55	1	2.1.3	1. Inadmissible payment of TA/DA due to mismatch of travel claims with Check Post Management System Data -Nu. 1,517,144.00 (2.1.3)	16,500.00	16,500.00	
329	Centre for Bhutan & GNH Studies	GGD-2023- 55	1	2.1.3	1. Inadmissible payment of TA/DA due to mismatch of travel claims with Check Post Management System Data -Nu. 1,517,144.00 (2.1.3)	21,000.00	21,000.00	-
330	Centre for Bhutan & GNH Studies	GGD-2023- 55	1	2.1.3	1. Inadmissible payment of TA/DA due to mismatch of travel claims with Check Post Management System Data -Nu. 1,517,144.00 (2.1.3)	1,500.00	1,500.00	
331	Centre for Bhutan & GNH Studies	GGD-2023- 55	1	2.1.3	1. Inadmissible payment of TA/DA due to mismatch of travel claims with Check Post Management System Data -Nu. 1,517,144.00 (2.1.3)	15.000.00	15.000.00	
332	Centre for Bhutan & GNH Studies	GGD-2023- 55	1	2.1.3	1. Inadmissible payment of TA/DA due to mismatch of travel claims with Check Post Management System Data -Nu. 1,517,144.00 (2.1.3)	33,000.00	33.000.00	_
333	Centre for Bhutan & GNH Studies	GGD-2023- 55	1	2.1.3	1. Inadmissible payment of TA/DA due to mismatch of travel claims with Check Post Management System Data -Nu. 1,517,144.00 (2.1.3)	6,000,00	6.000.00	_
334	Centre for Bhutan & GNH Studies	GGD-2023- 55	1	2.1.3	1. Inadmissible payment of TA/DA due to mismatch of travel claims with Check Post Management System Data -Nu. 1,517,144.00 (2.1.3)	16,500.00	4,700.00	11,800.00
335	Centre for Bhutan & GNH Studies	GGD-2023- 55	1	2.1.3	1. Inadmissible payment of TA/DA due to mismatch of travel claims with Check Post Management System Data -Nu. 1,517,144.00 (2.1.3)	22,500.00	23,067.12	
336	Centre for Bhutan & GNH Studies	GGD-2023- 55	1	2.1.3	1. Inadmissible payment of TA/DA due to mismatch of travel claims with Check Post Management System Data -Nu. 1,517,144.00 (2.1.3)	9,000.00	9,000.00	_

					1. Inadmissible payment of TA/DA due to mismatch of travel claims with			
	Centre for Bhutan & GNH	GGD-2023-			Check Post Management System Data			
337	Studies	55	1	2.1.3	-Nu. 1,517,144.00 (2.1.3)	33,480.00	33,480.00	-
					1. Inadmissible payment of TA/DA	·		
					due to mismatch of travel claims with			
	Centre for Bhutan & GNH	GGD-2023-			Check Post Management System Data			
338	Studies	55	1	2.1.3	-Nu. 1,517,144.00 (2.1.3)	7,272.00	7,272.00	-
					1. Inadmissible payment of TA/DA			
					due to mismatch of travel claims with			
	Centre for Bhutan & GNH	GGD-2023-			Check Post Management System Data			
339	Studies	55	1	2.1.3	-Nu. 1,517,144.00 (2.1.3)	34,500.00	34,500.00	-
					1. Inadmissible payment of TA/DA			
					due to mismatch of travel claims with			
	Centre for Bhutan & GNH	GGD-2023-			Check Post Management System Data			
340	Studies	55	1	2.1.3	-Nu. 1,517,144.00 (2.1.3)	40,500.00	40,500.00	-
					1. Inadmissible payment of TA/DA			
					due to mismatch of travel claims with			
	Centre for Bhutan & GNH	GGD-2023-			Check Post Management System Data			
341	Studies	55	1	2.1.3	-Nu. 1,517,144.00 (2.1.3)	15,000.00	15,000.00	-
					1. Inadmissible payment of TA/DA			
					due to mismatch of travel claims with			
	Centre for Bhutan & GNH	GGD-2023-			Check Post Management System Data			
342	Studies	55	1	2.1.3	-Nu. 1,517,144.00 (2.1.3)	9,000.00	9,000.00	-
					1. Inadmissible payment of TA/DA			
					due to mismatch of travel claims with			
	Centre for Bhutan & GNH	GGD-2023-			Check Post Management System Data			
343	Studies	55	1	2.1.3	-Nu. 1,517,144.00 (2.1.3)	15,000.00	15,281.69	261.56
					1. Inadmissible payment of TA/DA			
					due to mismatch of travel claims with			
	Centre for Bhutan & GNH	GGD-2023-			Check Post Management System Data			
344	Studies	55	1	2.1.3	-Nu. 1,517,144.00 (2.1.3)	10,500.00	10,500.00	-
					1. Inadmissible payment of TA/DA			
					due to mismatch of travel claims with			
	Centre for Bhutan & GNH	GGD-2023-			Check Post Management System Data			
345	Studies	55	1	2.1.3	-Nu. 1,517,144.00 (2.1.3)	33,000.00	33,000.00	-
					1. Inadmissible payment of TA/DA			
		000 000			due to mismatch of travel claims with			
	Centre for Bhutan & GNH	GGD-2023-			Check Post Management System Data			
346	Studies	55	1	2.1.3	-Nu. 1,517,144.00 (2.1.3)	7,272.00	7,272.00	-
	Centre for Bhutan & GNH	GGD-2023-			1. Inadmissible payment of TA/DA			
347	Studies	55	1	2.1.3	due to mismatch of travel claims with	7,500.00	7,500.00	-

					Check Post Management System Data -Nu. 1,517,144.00 (2.1.3)			
348	Centre for Bhutan & GNH Studies	GGD-2023- 55	1	2.1.3	1. Inadmissible payment of TA/DA due to mismatch of travel claims with Check Post Management System Data -Nu. 1,517,144.00 (2.1.3)	10,500.00	10,500.00	
349	Centre for Bhutan & GNH Studies	GGD-2023- 55	1	2.1.3	1. Inadmissible payment of TA/DA due to mismatch of travel claims with Check Post Management System Data -Nu. 1,517,144.00 (2.1.3)	24,000.00	24,173.59	-
350	Centre for Bhutan & GNH Studies	GGD-2023- 55	1	2.1.3	1. Inadmissible payment of TA/DA due to mismatch of travel claims with Check Post Management System Data -Nu. 1,517,144.00 (2.1.3)	40,048.00	26,548.00	13,500.00
351	Centre for Bhutan & GNH Studies	GGD-2023- 55	1	2.1.3	1. Inadmissible payment of TA/DA due to mismatch of travel claims with Check Post Management System Data -Nu. 1,517,144.00 (2.1.3)	18,496.00	18,496.00	
352	Centre for Bhutan & GNH Studies	GGD-2023- 55	1	2.1.3	1. Inadmissible payment of TA/DA due to mismatch of travel claims with Check Post Management System Data -Nu. 1,517,144.00 (2.1.3)	1,500.00	1,500.00	
353	Centre for Bhutan & GNH Studies	GGD-2023- 55	1	2.1.3	1. Inadmissible payment of TA/DA due to mismatch of travel claims with Check Post Management System Data -Nu. 1,517,144.00 (2.1.3)	7,500.00	7,500.00	
354	Centre for Bhutan & GNH Studies	GGD-2023- 55	1	2.1.3	1. Inadmissible payment of TA/DA due to mismatch of travel claims with Check Post Management System Data -Nu. 1,517,144.00 (2.1.3)	22,500.00	22,500.00	-
355	Centre for Bhutan & GNH Studies	GGD-2023- 55	1	2.1.3	1. Inadmissible payment of TA/DA due to mismatch of travel claims with Check Post Management System Data -Nu. 1,517,144.00 (2.1.3)	10,500.00	10,500.00	-
356	Centre for Bhutan & GNH Studies	GGD-2023- 55	1	2.1.3	1. Inadmissible payment of TA/DA due to mismatch of travel claims with Check Post Management System Data -Nu. 1,517,144.00 (2.1.3)	12,000.00	12,000.00	-
357	Centre for Bhutan & GNH Studies	GGD-2023- 55	1	2.1.3	1. Inadmissible payment of TA/DA due to mismatch of travel claims with Check Post Management System Data -Nu. 1,517,144.00 (2.1.3)	5,772.00	5,772.00	-

	1	1			1. Inadmissible payment of TA/DA			ŀ
					due to mismatch of travel claims with			
	Centre for Bhutan & GNH	GGD-2023-			Check Post Management System Data			
358	Studies	55	1	2.1.3	-Nu. 1,517,144.00 (2.1.3)	10,500.00	10,500.00	-
					1. Inadmissible payment of TA/DA			
					due to mismatch of travel claims with			
	Centre for Bhutan & GNH	GGD-2023-			Check Post Management System Data			
359	Studies	55	1	2.1.3	-Nu. 1,517,144.00 (2.1.3)	41,192.00	41,192.00	-
					1. Inadmissible payment of TA/DA			
					due to mismatch of travel claims with			
	Centre for Bhutan & GNH	GGD-2023-			Check Post Management System Data			
360	Studies	55	1	2.1.3	-Nu. 1,517,144.00 (2.1.3)	30,000.00	30,000.00	-
					1. Inadmissible payment of TA/DA			
					due to mismatch of travel claims with			
	Centre for Bhutan & GNH	GGD-2023-			Check Post Management System Data			
361	Studies	55	1	2.1.3	-Nu. 1,517,144.00 (2.1.3)	18,000.00	18,000.00	-
					1. Inadmissible payment of TA/DA			
					due to mismatch of travel claims with			
	Centre for Bhutan & GNH	GGD-2023-			Check Post Management System Data			
362	Studies	55	1	2.1.3	-Nu. 1,517,144.00 (2.1.3)	25,500.00	25,500.00	202.98
					1. Inadmissible payment of TA/DA			
					due to mismatch of travel claims with			
	Centre for Bhutan & GNH	GGD-2023-			Check Post Management System Data			
363	Studies	55	1	2.1.3	-Nu. 1,517,144.00 (2.1.3)	28,500.00	28,500.00	-
					1. Inadmissible payment of TA/DA			
					due to mismatch of travel claims with			
	Centre for Bhutan & GNH	GGD-2023-			Check Post Management System Data			
364	Studies	55	1	2.1.3	-Nu. 1,517,144.00 (2.1.3)	45,432.00	45,949.14	-
					1. Inadmissible payment of TA/DA			
					due to mismatch of travel claims with			
	Centre for Bhutan & GNH	GGD-2023-			Check Post Management System Data			
365	Studies	55	1	2.1.3	-Nu. 1,517,144.00 (2.1.3)	25,500.00	25,763.79	-
					1. Inadmissible payment of TA/DA			
					due to mismatch of travel claims with			
	Centre for Bhutan & GNH	GGD-2023-			Check Post Management System Data			
366	Studies	55	1	2.1.3	-Nu. 1,517,144.00 (2.1.3)	3,000.00	3,000.00	-
					1. Inadmissible payment of TA/DA			
					due to mismatch of travel claims with			
	Centre for Bhutan & GNH	GGD-2023-			Check Post Management System Data			
367	Studies	55	1	2.1.3	-Nu. 1,517,144.00 (2.1.3)	42,000.00	42,000.00	-
	Centre for Bhutan & GNH	GGD-2023-			1. Inadmissible payment of TA/DA			
368	Studies Studies	55	1	2.1.3	due to mismatch of travel claims with	31,820.00	31,820.00	-
						,0 - 0.00	0 2,0 2 0.0 0	

					Check Post Management System Data -Nu. 1,517,144.00 (2.1.3)			
369	Centre for Bhutan & GNH Studies	GGD-2023- 55	1	2.1.3	1. Inadmissible payment of TA/DA due to mismatch of travel claims with Check Post Management System Data -Nu. 1,517,144.00 (2.1.3)	15,000.00	15,000.00	-
370	Centre for Bhutan & GNH Studies	GGD-2023- 55	1	2.1.3	1. Inadmissible payment of TA/DA due to mismatch of travel claims with Check Post Management System Data -Nu. 1,517,144.00 (2.1.3)	39,000.00	39,000.00	
371	Centre for Bhutan & GNH Studies	GGD-2023- 55	1	2.1.3	1. Inadmissible payment of TA/DA due to mismatch of travel claims with Check Post Management System Data -Nu. 1,517,144.00 (2.1.3)	45,882.00	-	45,882.00
372	Centre for Bhutan & GNH Studies	GGD-2023- 55	1	2.1.3	1. Inadmissible payment of TA/DA due to mismatch of travel claims with Check Post Management System Data -Nu. 1,517,144.00 (2.1.3)	1,500.00	1,500.00	-
373	Centre for Bhutan & GNH Studies	GGD-2023- 55	1	2.1.3	1. Inadmissible payment of TA/DA due to mismatch of travel claims with Check Post Management System Data -Nu. 1,517,144.00 (2.1.3)	10.500.00	7.500.00	3,000,00
374	Centre for Bhutan & GNH Studies	GGD-2023- 55	1	2.1.3	1. Inadmissible payment of TA/DA due to mismatch of travel claims with Check Post Management System Data -Nu. 1,517,144.00 (2.1.3)	47,322.00	47,386.64	
375	Centre for Bhutan & GNH Studies	GGD-2023- 55	1	2.1.3	1. Inadmissible payment of TA/DA due to mismatch of travel claims with Check Post Management System Data -Nu. 1,517,144.00 (2.1.3)	10,500.00	10,934.96	_
376	Centre for Bhutan & GNH Studies	GGD-2023- 55	1	2.1.3	1. Inadmissible payment of TA/DA due to mismatch of travel claims with Check Post Management System Data -Nu. 1,517,144.00 (2.1.3)	21,000.00	21,704.22	(704.22)
377	Centre for Bhutan & GNH Studies	GGD-2023- 55	1	2.1.3	1. Inadmissible payment of TA/DA due to mismatch of travel claims with Check Post Management System Data -Nu. 1,517,144.00 (2.1.3)	19,106.00	19,106.00	
378	Centre for Bhutan & GNH Studies	GGD-2023- 55	1	2.1.3	1. Inadmissible payment of TA/DA due to mismatch of travel claims with Check Post Management System Data -Nu. 1,517,144.00 (2.1.3)	16,100.00	16,100.00	-

					1. Inadmissible payment of TA/DA due to mismatch of travel claims with			
	Centre for Bhutan & GNH	GGD-2023-			Check Post Management System Data			
379	Studies	55	1	2.1.3	-Nu. 1,517,144.00 (2.1.3)	6,560.00	6,560.00	-
					1. Inadmissible payment of TA/DA			
					due to mismatch of travel claims with			
	Centre for Bhutan & GNH	GGD-2023-			Check Post Management System Data			
380	Studies	55	1	2.1.3	-Nu. 1,517,144.00 (2.1.3)	34,500.00	34,500.00	-
					1. Inadmissible payment of TA/DA			
					due to mismatch of travel claims with			
	Centre for Bhutan & GNH	GGD-2023-			Check Post Management System Data			
381	Studies	55	1	2.1.3	-Nu. 1,517,144.00 (2.1.3)	12,750.00	12,750.00	-
					1. Inadmissible payment of TA/DA			
					due to mismatch of travel claims with			
	Centre for Bhutan & GNH	GGD-2023-			Check Post Management System Data			
382	Studies	55	1	2.1.3	-Nu. 1,517,144.00 (2.1.3)	43,500.00	43,500.00	-
					1. Inadmissible payment of TA/DA			
		665 666			due to mismatch of travel claims with			
200	Centre for Bhutan & GNH	GGD-2023-		0.4.0	Check Post Management System Data	<b>=</b> 044 00	<b>=</b> 244.00	
383	Studies	55	1	2.1.3	-Nu. 1,517,144.00 (2.1.3)	5,214.00	5,214.00	-
					1. Inadmissible payment of TA/DA			
		665 6666			due to mismatch of travel claims with			
204	Centre for Bhutan & GNH	GGD-2023-		242	Check Post Management System Data	40 500 00	40 500 00	
384	Studies	55	1	2.1.3	-Nu. 1,517,144.00 (2.1.3)	19,500.00	19,500.00	-
					1. Inadmissible payment of TA/DA			
	Combine for Dhorton & CNII	CCD 2022			due to mismatch of travel claims with			
385	Centre for Bhutan & GNH Studies	GGD-2023-	1	212	Check Post Management System Data	12 010 00	12.010.00	
385	Studies	55	1	2.1.3	-Nu. 1,517,144.00 (2.1.3)  1. Inadmissible payment of TA/DA	13,810.00	13,810.00	-
					due to mismatch of travel claims with			
	Contro for Dhuton & CNII	CCD 2022						
386	Centre for Bhutan & GNH Studies	GGD-2023- 55	1	2.1.3	Check Post Management System Data -Nu. 1,517,144.00 (2.1.3)	36,314.00	36,314.00	
300	Studies	33	1	2.1.3	1. Inadmissible payment of TA/DA	30,314.00	30,314.00	-
					due to mismatch of travel claims with			
	Centre for Bhutan & GNH	GGD-2023-			Check Post Management System Data			
387	Studies	55	1	2.1.3	-Nu. 1,517,144.00 (2.1.3)	5,250.00	5,287.97	_
367	Studies	33	1	2.1.3	1. Inadmissible payment of TA/DA	5,230.00	3,207.97	-
			1		due to mismatch of travel claims with			
	Centre for Bhutan & GNH	GGD-2023-	1		Check Post Management System Data			
388	Studies	55	1	2.1.3	-Nu. 1,517,144.00 (2.1.3)	14,816.00	9,000.00	5,816.00
300	Studies	JJ	+	2.1.3	Nu. 1,017,177.00 (2.1.0)	17,010.00	2,000.00	3,010.00
			1					
	Centre for Bhutan & GNH	GGD-2023-	1		1. Inadmissible payment of TA/DA			
389	Studies	55	1	2.1.3	due to mismatch of travel claims with	10,500.00	10,500.00	-

					Check Post Management System Data -Nu. 1,517,144.00 (2.1.3)			
390	Centre for Bhutan & GNH Studies	GGD-2023- 55	1	2.1.3	1. Inadmissible payment of TA/DA due to mismatch of travel claims with Check Post Management System Data -Nu. 1,517,144.00 (2.1.3)	4,684.00	4,684.00	-
391	Directorate Services, MoF, including vehicle quota systems	GGD-2023- 56	1	2.1.3	1. Inadmissible payment of TA DA and DSA for in-country trainings – Nu. 415,592.00 (2.1.3)	20,144.00	-	20,144.00
392	Directorate Services, MoF, including vehicle quota systems	GGD-2023- 56	1	2.1.3	1. Inadmissible payment of TA DA and DSA for in-country trainings – Nu. 415,592.00 (2.1.3)	18,576.00	-	18,576.00
393	Directorate Services, MoF, including vehicle quota systems	GGD-2023- 56	1	2.1.3	1. Inadmissible payment of TA DA and DSA for in-country trainings – Nu. 415,592.00 (2.1.3)	5,536.00	-	5,536.00
394	Directorate Services, MoF, including vehicle quota systems	GGD-2023- 56	1	2.1.3	1. Inadmissible payment of TA DA and DSA for in-country trainings – Nu. 415,592.00 (2.1.3)	5,536.00	-	5,536.00
395	Directorate Services, MoF, including vehicle quota systems	GGD-2023- 56	1	2.1.3	1. Inadmissible payment of TA DA and DSA for in-country trainings – Nu. 415,592.00 (2.1.3)	6,624.00	8,352.00	(1,728.00)
396	Directorate Services, MoF, including vehicle quota systems	GGD-2023- 56	1	2.1.3	1. Inadmissible payment of TA DA and DSA for in-country trainings – Nu. 415,592.00 (2.1.3)	5,280.00	5,411.93	ı
397	Directorate Services, MoF, including vehicle quota systems	GGD-2023- 56	1	2.1.3	1. Inadmissible payment of TA DA and DSA for in-country trainings – Nu. 415,592.00 (2.1.3)	24,416.00	-	24,416.00
398	Directorate Services, MoF, including vehicle quota systems	GGD-2023- 56	1	2.1.3	1. Inadmissible payment of TA DA and DSA for in-country trainings – Nu. 415,592.00 (2.1.3)	24,416.00	-	24,416.00
399	Directorate Services, MoF, including vehicle quota systems	GGD-2023- 56	1	2.1.3	1. Inadmissible payment of TA DA and DSA for in-country trainings – Nu. 415,592.00 (2.1.3)	17,632.00	-	17,632.00
400	Directorate Services, MoF, including vehicle quota systems	GGD-2023- 56	1	2.1.3	1. Inadmissible payment of TA DA and DSA for in-country trainings – Nu. 415,592.00 (2.1.3)	26,392.00	-	26,392.00

401	Directorate Services, MoF, including vehicle quota systems	GGD-2023- 56	1	2.1.3	1. Inadmissible payment of TA DA and DSA for in-country trainings – Nu. 415,592.00 (2.1.3)	26,392.00	-	26,392.00
402	Directorate Services, MoF, including vehicle quota systems	GGD-2023- 56	1	2.1.3	1. Inadmissible payment of TA DA and DSA for in-country trainings – Nu. 415,592.00 (2.1.3)	1,728.00	8,352.00	(6,624.00)
403	Directorate Services, MoF, including vehicle quota systems	GGD-2023- 56	1	2.1.3	1. Inadmissible payment of TA DA and DSA for in-country trainings - Nu. 415,592.00 (2.1.3)	1,728.00	-	1,728.00
404	Directorate Services, MoF, including vehicle quota systems	GGD-2023- 56	1	2.1.3	1. Inadmissible payment of TA DA and DSA for in-country trainings - Nu. 415,592.00 (2.1.3)	6,368.00	-	6,368.00
405	Directorate Services, MoF, including vehicle quota systems	GGD-2023- 56	1	2.1.3	1. Inadmissible payment of TA DA and DSA for in-country trainings - Nu. 415,592.00 (2.1.3)	24,548.00	24,938.53	-
406	Directorate Services, MoF, including vehicle quota systems	GGD-2023- 56	1	2.1.3	1. Inadmissible payment of TA DA and DSA for in-country trainings - Nu. 415,592.00 (2.1.3)	13,760.00	-	13,760.00
407	Directorate Services, MoF, including vehicle quota systems	GGD-2023- 56	1	2.1.3	1. Inadmissible payment of TA DA and DSA for in-country trainings - Nu. 415,592.00 (2.1.3)	7,744.00	8,278.65	-
408	Directorate Services, MoF, including vehicle quota systems	GGD-2023- 56	1	2.1.3	1. Inadmissible payment of TA DA and DSA for in-country trainings – Nu. 415,592.00 (2.1.3)	15,776.00	-	15,776.00
409	Directorate Services, MoF, including vehicle quota systems	GGD-2023- 56	1	2.1.3	1. Inadmissible payment of TA DA and DSA for in-country trainings – Nu. 415,592.00 (2.1.3)	8,544.00	8,544.00	-
410	Directorate Services, MoF, including vehicle quota systems	GGD-2023- 56	1	2.1.3	1. Inadmissible payment of TA DA and DSA for in-country trainings – Nu. 415,592.00 (2.1.3)	16,220.00	17,297.19	-
411	Directorate Services, MoF, including vehicle quota systems	GGD-2023- 56	1	2.1.3	1. Inadmissible payment of TA DA and DSA for in-country trainings – Nu. 415,592.00 (2.1.3)	16,220.00	-	16,220.00
412	Directorate Services, MoF, including vehicle quota systems	GGD-2023- 56	1	2.1.3	1. Inadmissible payment of TA DA and DSA for in-country trainings – Nu. 415,592.00 (2.1.3)	1,500.00	1,548.33	
413	Directorate Services, MoF, including vehicle quota systems	GGD-2023- 56	1	2.1.3	1. Inadmissible payment of TA DA and DSA for in-country trainings – Nu. 415,592.00 (2.1.3)	7,744.00	_	7,744.00

414	Directorate Services, MoF, including vehicle quota systems	GGD-2023- 56	1	2.1.3	1. Inadmissible payment of TA DA and DSA for in-country trainings – Nu. 415,592.00 (2.1.3)	16,044.00	16,044.00	_
415	Directorate Services, MoF, including vehicle quota systems	GGD-2023- 56	1	2.1.3	1. Inadmissible payment of TA DA and DSA for in-country trainings – Nu. 415,592.00 (2.1.3)	18,784.00	-	18,784.00
416	Directorate Services, MoF, including vehicle quota systems	GGD-2023- 56	1	2.1.3	1. Inadmissible payment of TA DA and DSA for in-country trainings – Nu. 415,592.00 (2.1.3)	8,544.00	-	8,544.00
417	Directorate Services, MoF, including vehicle quota systems	GGD-2023- 56	1	2.1.3	1. Inadmissible payment of TA DA and DSA for in-country trainings – Nu. 415,592.00 (2.1.3)	14,720.00	-	14,720.00
418	Directorate Services, MoF, including vehicle quota systems	GGD-2023- 56	1	2.1.3	1. Inadmissible payment of TA DA and DSA for in-country trainings – Nu. 415,592.00 (2.1.3)	14,720.00	15,707.25	-
419	Directorate Services, MoF, including vehicle quota systems	GGD-2023- 56	1	2.1.3	1. Inadmissible payment of TA DA and DSA for in-country trainings – Nu. 415,592.00 (2.1.3)	1,728.00	-	1,728.00
420	Directorate Services, MoF, including vehicle quota systems	GGD-2023- 56	1	2.1.3	1. Inadmissible payment of TA DA and DSA for in-country trainings – Nu. 415,592.00 (2.1.3)	1,728.00	-	1,728.00
421	Directorate Services, MoF, including vehicle quota systems	GGD-2023- 56	1	2.1.3	1. Inadmissible payment of TA DA and DSA for in-country trainings – Nu. 415,592.00 (2.1.3)	2,240.00	-	2,240.00
422	Directorate Services, MoF, including vehicle quota systems	GGD-2023- 56	1	2.1.3	1. Inadmissible payment of TA DA and DSA for in-country trainings – Nu. 415,592.00 (2.1.3)	14,720.00	-	14,720.00
423	Directorate Services, MoF, including vehicle quota systems	GGD-2023- 56	1	2.1.3	1. Inadmissible payment of TA DA and DSA for in-country trainings – Nu. 415,592.00 (2.1.3)	7,200.00	7,200.00	_
424	Directorate Services, MoF, including vehicle quota systems	GGD-2023- 56	1	2.1.3	1. Inadmissible payment of TA DA and DSA for in-country trainings – Nu. 415,592.00 (2.1.3)	4,832.00	-	4,832.00
425	Directorate Services, MoF, including vehicle quota systems	GGD-2023- 56	1	2.1.3	1. Inadmissible payment of TA DA and DSA for in-country trainings – Nu. 415,592.00 (2.1.3)	4,832.00	4,832.00	
426	Directorate Services, MoF, including vehicle quota systems	GGD-2023- 56	1	2.1.3	1. Inadmissible payment of TA DA and DSA for in-country trainings – Nu. 415,592.00 (2.1.3)	2,676.00	16,044.00	(13,368.00)

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	Directorate of Services including	GGD-2023-			3. Inadmissible payment of Daily Subsistence Allowance (DSA) for			
427	all other Departments of MoFA	73	3	2.1.3	enforced halt Nu.50,405.00 (2.1.3)	50,405.00	50,537.57	_
427	an other Departments of Mora	73	3	2.1.3		30,403.00	30,337.37	_
					4. Inadmissible payment of Daily			
	Directorate of Services including	GGD-2023-			Subsistence Allowance (DSA) - Nu.			
428	all other Departments of MoFA	73	4	2.1.3	74,538.75(2.1.3)	74,538.75	74,587.76	-
	Directorate of Services including	GGD-2023-			5. Inadmissible payment of Transfer			
429	all other Departments of MoFA	73	5	2.1.3	Benefits-Nu.36,691.00	36,691.00	36,715.13	-
					6. Inadmissible payment of Travelling			
					and Daily allowances (TA/DA) due to			
					mismatch of travel claims with Check			
	Directorate of Services including	GGD-2023-			Post Management System (CPMS) data			
430	all other Departments of MoFA	73	6	2.1.3	- Nu. 67,974.00(2.1.3)	2,000.00	2,000.00	-
					6. Inadmissible payment of Travelling			
					and Daily allowances (TA/DA) due to			
					mismatch of travel claims with Check			
	Directorate of Services including	GGD-2023-			Post Management System (CPMS) data			
431	all other Departments of MoFA	73	6	2.1.3	- Nu. 67,974.00(2.1.3)	2,000.00	2,000.00	-
					6. Inadmissible payment of Travelling			
					and Daily allowances (TA/DA) due to			
	D	000 0000			mismatch of travel claims with Check			
422	Directorate of Services including	GGD-2023-		242	Post Management System (CPMS) data	1 500 00	2 500 00	(1 000 00)
432	all other Departments of MoFA	73	6	2.1.3	- Nu. 67,974.00(2.1.3)	1,500.00	2,500.00	(1,000.00)
					6. Inadmissible payment of Travelling			
					and Daily allowances (TA/DA) due to mismatch of travel claims with Check			
	Directorate of Services including	GGD-2023-			Post Management System (CPMS) data			
433	all other Departments of MoFA	73	6	2.1.3	- Nu. 67,974.00(2.1.3)	1,000.00		1,000.00
433	an other Departments of Mora	73	0	2.1.3	6. Inadmissible payment of Travelling	1,000.00	<del>-</del>	1,000.00
					and Daily allowances (TA/DA) due to			
					mismatch of travel claims with Check			
	Directorate of Services including	GGD-2023-			Post Management System (CPMS) data			
434	all other Departments of MoFA	73	6	2.1.3	- Nu. 67,974.00(2.1.3)	2,920.00	2,920.00	_
101	un other Departments of Morri	73		2.1.0	6. Inadmissible payment of Travelling	2,720.00	2,720.00	
					and Daily allowances (TA/DA) due to			
					mismatch of travel claims with Check			
	Directorate of Services including	GGD-2023-			Post Management System (CPMS) data			
435	all other Departments of MoFA	73	6	2.1.3	- Nu. 67,974.00(2.1.3)	2,920.00	2,926.31	-
	•				6. Inadmissible payment of Travelling	,	•	
	Directorate of Services including	GGD-2023-			and Daily allowances (TA/DA) due to			
436	all other Departments of MoFA	73	6	2.1.3	mismatch of travel claims with Check	1,920.00	1,920.00	_
730	an other Departments of MOFA	13	10	4.1.3	mismatch of travel trains with theth	1,720.00	1,740.00	_

					Post Management System (CPMS) data - Nu. 67,974.00(2.1.3)			
					( In designible normant of Travelling			
	Directorate of Services including	GGD-2023-			6. Inadmissible payment of Travelling and Daily allowances (TA/DA) due to mismatch of travel claims with Check Post Management System (CPMS) data			
437	all other Departments of MoFA	73	6	2.1.3	- Nu. 67,974.00(2.1.3)	10,000.00	-	10,000.00
		CCD 2022			6. Inadmissible payment of Travelling and Daily allowances (TA/DA) due to mismatch of travel claims with Check			
438	Directorate of Services including all other Departments of MoFA	GGD-2023- 73	6	2.1.3	Post Management System (CPMS) data - Nu. 67,974.00(2.1.3)	2,920.00	2,920.00	_
130	Directorate of Services including	GGD-2023-	0	2.1.5	6. Inadmissible payment of Travelling and Daily allowances (TA/DA) due to mismatch of travel claims with Check Post Management System (CPMS) data	2,720.00	2,720.00	
439	all other Departments of MoFA	73	6	2.1.3	- Nu. 67,974.00(2.1.3)	2,920.00	2,920.00	-
	•				6. Inadmissible payment of Travelling and Daily allowances (TA/DA) due to mismatch of travel claims with Check	_,	=,,=====	
440	Directorate of Services including all other Departments of MoFA	GGD-2023- 73	6	2.1.3	Post Management System (CPMS) data - Nu. 67,974.00(2.1.3)	1,500.00	1,500.00	_
	Directorate of Services including	GGD-2023-			6. Inadmissible payment of Travelling and Daily allowances (TA/DA) due to mismatch of travel claims with Check Post Management System (CPMS) data		2,500,00	
441	all other Departments of MoFA	73	6	2.1.3	- Nu. 67,974.00(2.1.3)	5,000.00	-	5,000.00
440	Directorate of Services including	GGD-2023-		242	6. Inadmissible payment of Travelling and Daily allowances (TA/DA) due to mismatch of travel claims with Check Post Management System (CPMS) data	4 000 00	4 000 00	
442	all other Departments of MoFA	73	6	2.1.3	- Nu. 67,974.00(2.1.3) 6. Inadmissible payment of Travelling and Daily allowances (TA/DA) due to mismatch of travel claims with Check	1,000.00	1,000.00	-
443	Directorate of Services including all other Departments of MoFA	GGD-2023- 73	6	2.1.3	Post Management System (CPMS) data - Nu. 67,974.00(2.1.3)	6.000.00	_	6.000.00
113	•			21110	6. Inadmissible payment of Travelling and Daily allowances (TA/DA) due to mismatch of travel claims with Check	0,000.00		0,000.00
444	Directorate of Services including all other Departments of MoFA	GGD-2023- 73	6	2.1.3	Post Management System (CPMS) data - Nu. 67,974.00(2.1.3)	4,000.00	-	4,000.00

1	1	Ì	ĺ		6. Inadmissible payment of Travelling			
					and Daily allowances (TA/DA) due to			
					mismatch of travel claims with Check			
	Directorate of Services including	GGD-2023-			Post Management System (CPMS) data			
445	all other Departments of MoFA	73	6	2.1.3	- Nu. 67,974.00(2.1.3)	3,000.00	-	3,000.00
					6. Inadmissible payment of Travelling			
					and Daily allowances (TA/DA) due to			
					mismatch of travel claims with Check			
	Directorate of Services including	GGD-2023-			Post Management System (CPMS) data			
446	all other Departments of MoFA	73	6	2.1.3	- Nu. 67,974.00(2.1.3)	1,000.00	1,003.29	-
					6. Inadmissible payment of Travelling			
					and Daily allowances (TA/DA) due to			
					mismatch of travel claims with Check			
	Directorate of Services including	GGD-2023-			Post Management System (CPMS) data			
447	all other Departments of MoFA	73	6	2.1.3	- Nu. 67,974.00(2.1.3)	1,614.00	1,614.00	-
					6. Inadmissible payment of Travelling			
					and Daily allowances (TA/DA) due to			
					mismatch of travel claims with Check			
1.40	Directorate of Services including	GGD-2023-		0.4.0	Post Management System (CPMS) data	4 000 00	4 000 00	
448	all other Departments of MoFA	73	6	2.1.3	- Nu. 67,974.00(2.1.3)	1,000.00	1,000.00	-
					6. Inadmissible payment of Travelling			
					and Daily allowances (TA/DA) due to			
	D:	CCD DODO			mismatch of travel claims with Check			
140	Directorate of Services including	GGD-2023-		242	Post Management System (CPMS) data	2.020.00	2 020 00	
449	all other Departments of MoFA	73	6	2.1.3	- Nu. 67,974.00(2.1.3) 6. Inadmissible payment of Travelling	2,920.00	2,920.00	-
					1 0			
					and Daily allowances (TA/DA) due to mismatch of travel claims with Check			
	Directorate of Services including	GGD-2023-			Post Management System (CPMS) data			
450	all other Departments of MoFA	73	6	2.1.3	- Nu. 67,974.00(2.1.3)	2,920.00	2,920.00	_
430	an other Departments of Mora	73	0	2.1.3	6. Inadmissible payment of Travelling	2,920.00	2,920.00	
					and Daily allowances (TA/DA) due to			
					mismatch of travel claims with Check			
	Directorate of Services including	GGD-2023-			Post Management System (CPMS) data			
451	all other Departments of MoFA	73	6	2.1.3	- Nu. 67,974.00(2.1.3)	1,000.00	1,000.00	_
731	un omer bepartments of Mora	,,,		2.1.3	6. Inadmissible payment of Travelling	1,000.00	1,000.00	
					and Daily allowances (TA/DA) due to			
					mismatch of travel claims with Check			
	Directorate of Services including	GGD-2023-			Post Management System (CPMS) data			
452	all other Departments of MoFA	73	6	2.1.3	- Nu. 67,974.00(2.1.3)	2,920.00	2,920.00	-
					•	,	,	
	Directorate of Services including	GGD-2023-			6. Inadmissible payment of Travelling and Daily allowances (TA/DA) due to			
452	9		6	212		2 000 00	2,000,26	
453	all other Departments of MoFA	73	6	2.1.3	mismatch of travel claims with Check	3,000.00	3,000.26	-

					Post Management System (CPMS) data - Nu. 67,974.00(2.1.3)			
454	Directorate of Services including all other Departments of MoFA	GGD-2023- 73	6	2.1.3	6. Inadmissible payment of Travelling and Daily allowances (TA/DA) due to mismatch of travel claims with Check Post Management System (CPMS) data - Nu. 67,974.00(2.1.3)	1,000.00	2,500.00	(1,500.00)
455	Directorate of Services including all other Departments of MoFA	GGD-2023- 73	7	2.1.3	7. Inadmissible Payment of DSA for Training within same place of posting Nu. 114,000.00 (2.1.3)	1,000.00	1,003.29	-
456	Directorate of Services including all other Departments of MoFA	GGD-2023- 73	7	2.1.3	7. Inadmissible Payment of DSA for Training within same place of posting Nu. 114,000.00 (2.1.3)	4,000.00	4,000.00	
457	Directorate of Services including all other Departments of MoFA	GGD-2023- 73	7	2.1.3	7. Inadmissible Payment of DSA for Training within same place of posting Nu. 114,000.00 (2.1.3)	1,000.00	2,003.29	(1,000.00)
458	Directorate of Services including all other Departments of MoFA	GGD-2023- 73	7	2.1.3	7. Inadmissible Payment of DSA for Training within same place of posting Nu. 114,000.00 (2.1.3)	1,000.00	1,000.00	-
459	Directorate of Services including all other Departments of MoFA	GGD-2023- 73	7	2.1.3	7. Inadmissible Payment of DSA for Training within same place of posting Nu. 114,000.00 (2.1.3)	1,000.00	1,000.00	
460	Directorate of Services including all other Departments of MoFA	GGD-2023- 73	7	2.1.3	7. Inadmissible Payment of DSA for Training within same place of posting Nu. 114,000.00 (2.1.3)	1,000.00	1,000.00	-
461	Directorate of Services including all other Departments of MoFA	GGD-2023- 73	7	2.1.3	7. Inadmissible Payment of DSA for Training within same place of posting Nu. 114,000.00 (2.1.3)	1,000.00	1,000.00	-
462	Directorate of Services including all other Departments of MoFA	GGD-2023- 73	7	2.1.3	7. Inadmissible Payment of DSA for Training within same place of posting Nu. 114,000.00 (2.1.3)	1,000.00	1,000.00	
463	Directorate of Services including all other Departments of MoFA	GGD-2023- 73	7	2.1.3	7. Inadmissible Payment of DSA for Training within same place of posting Nu. 114,000.00 (2.1.3)	4,000.00	4,000.00	-
464	Directorate of Services including all other Departments of MoFA	GGD-2023- 73	7	2.1.3	7. Inadmissible Payment of DSA for Training within same place of posting Nu. 114,000.00 (2.1.3)	4,000.00	4,000.00	-

465	Directorate of Services including all other Departments of MoFA	GGD-2023- 73	7	2.1.3	7. Inadmissible Payment of DSA for Training within same place of posting Nu. 114,000.00 (2.1.3)	1,000.00	1,000.00
466	Directorate of Services including all other Departments of MoFA	GGD-2023- 73	7	2.1.3	7. Inadmissible Payment of DSA for Training within same place of posting Nu. 114,000.00 (2.1.3)	1,000.00	1,000.00
467	Directorate of Services including all other Departments of MoFA	GGD-2023- 73	7	2.1.3	7. Inadmissible Payment of DSA for Training within same place of posting Nu. 114,000.00 (2.1.3)	1,000.00	1,000.00 -
468	Directorate of Services including all other Departments of MoFA	GGD-2023- 73	7	2.1.3	7. Inadmissible Payment of DSA for Training within same place of posting Nu. 114,000.00 (2.1.3)	1,000.00	1,003.29 -
469	Directorate of Services including all other Departments of MoFA	GGD-2023- 73	7	2.1.3	7. Inadmissible Payment of DSA for Training within same place of posting Nu. 114,000.00 (2.1.3)	1,000.00	1,000.00 -
470	Directorate of Services including all other Departments of MoFA	GGD-2023- 73	7	2.1.3	7. Inadmissible Payment of DSA for Training within same place of posting Nu. 114,000.00 (2.1.3)	1,000.00	1,003.29 -
471	Directorate of Services including all other Departments of MoFA	GGD-2023- 73	7	2.1.3	7. Inadmissible Payment of DSA for Training within same place of posting Nu. 114,000.00 (2.1.3)	1,000.00	1,000.00 -
472	Directorate of Services including all other Departments of MoFA	GGD-2023- 73	7	2.1.3	7. Inadmissible Payment of DSA for Training within same place of posting Nu. 114,000.00 (2.1.3)	1,000.00	1,000.00 -
473	Directorate of Services including all other Departments of MoFA	GGD-2023- 73	7	2.1.3	7. Inadmissible Payment of DSA for Training within same place of posting Nu. 114,000.00 (2.1.3)	1,000.00	1,000.00 -
474	Directorate of Services including all other Departments of MoFA	GGD-2023- 73	7	2.1.3	7. Inadmissible Payment of DSA for Training within same place of posting Nu. 114,000.00 (2.1.3)	1,000.00	1,003.29 -
475	Directorate of Services including all other Departments of MoFA	GGD-2023- 73	7	2.1.3	7. Inadmissible Payment of DSA for Training within same place of posting Nu. 114,000.00 (2.1.3)	1,000.00	1,000.00 -
476	Directorate of Services including all other Departments of MoFA	GGD-2023- 73	7	2.1.3	7. Inadmissible Payment of DSA for Training within same place of posting Nu. 114,000.00 (2.1.3)	1,000.00	1,000.00 -
477	Directorate of Services including all other Departments of MoFA	GGD-2023- 73	7	2.1.3	7. Inadmissible Payment of DSA for Training within same place of posting Nu. 114,000.00 (2.1.3)	1,000.00	1,003.29 -

478	Directorate of Services including all other Departments of MoFA	GGD-2023- 73	7	2.1.3	7. Inadmissible Payment of DSA for Training within same place of posting Nu. 114,000.00 (2.1.3)	1,000.00	1,000.00	-
479	Directorate of Services including all other Departments of MoFA	GGD-2023- 73	7	2.1.3	7. Inadmissible Payment of DSA for Training within same place of posting Nu. 114,000.00 (2.1.3)	4,000.00	4,000.00	-
480	Directorate of Services including all other Departments of MoFA	GGD-2023- 73	7	2.1.3	7. Inadmissible Payment of DSA for Training within same place of posting Nu. 114,000.00 (2.1.3)	1,000.00	1,000.00	-
481	Directorate of Services including all other Departments of MoFA	GGD-2023- 73	7	2.1.3	7. Inadmissible Payment of DSA for Training within same place of posting Nu. 114,000.00 (2.1.3)	1,000.00	1,000.00	-
482	Directorate of Services including all other Departments of MoFA	GGD-2023- 73	7	2.1.3	7. Inadmissible Payment of DSA for Training within same place of posting Nu. 114,000.00 (2.1.3)	1,000.00	2,003.29	(1,000.00)
483	Directorate of Services including all other Departments of MoFA	GGD-2023- 73	7	2.1.3	7. Inadmissible Payment of DSA for Training within same place of posting Nu. 114,000.00 (2.1.3)	1,000.00	1,003.29	-
484	Directorate of Services including all other Departments of MoFA	GGD-2023- 73	7	2.1.3	7. Inadmissible Payment of DSA for Training within same place of posting Nu. 114,000.00 (2.1.3)	1,000.00	1,000.00	-
485	Directorate of Services including all other Departments of MoFA	GGD-2023- 73	7	2.1.3	7. Inadmissible Payment of DSA for Training within same place of posting Nu. 114,000.00 (2.1.3)	4,000.00	4,000.00	-
486	Directorate of Services including all other Departments of MoFA	GGD-2023- 73	7	2.1.3	7. Inadmissible Payment of DSA for Training within same place of posting Nu. 114,000.00 (2.1.3)	4,000.00	4,013.15	-
487	Directorate of Services including all other Departments of MoFA	GGD-2023- 73	7	2.1.3	7. Inadmissible Payment of DSA for Training within same place of posting Nu. 114,000.00 (2.1.3)	4,000.00	4,013.15	-
488	Directorate of Services including all other Departments of MoFA	GGD-2023- 73	7	2.1.3	7. Inadmissible Payment of DSA for Training within same place of posting Nu. 114,000.00 (2.1.3)	1,000.00	1,000.00	-
489	Directorate of Services including all other Departments of MoFA	GGD-2023- 73	7	2.1.3	7. Inadmissible Payment of DSA for Training within same place of posting Nu. 114,000.00 (2.1.3)	1,000.00	1,000.00	-
490	Directorate of Services including all other Departments of MoFA	GGD-2023- 73	7	2.1.3	7. Inadmissible Payment of DSA for Training within same place of posting Nu. 114,000.00 (2.1.3)	1,000.00	1,000.00	-

491	Directorate of Services including all other Departments of MoFA	GGD-2023- 73	7	2.1.3	7. Inadmissible Payment of DSA for Training within same place of posting Nu. 114,000.00 (2.1.3)	1,000.00	1,000.00 -
492	Directorate of Services including all other Departments of MoFA	GGD-2023- 73	7	2.1.3	7. Inadmissible Payment of DSA for Training within same place of posting Nu. 114,000.00 (2.1.3)	1,000.00	1,000.00
493	Directorate of Services including all other Departments of MoFA	GGD-2023- 73	7	2.1.3	7. Inadmissible Payment of DSA for Training within same place of posting Nu. 114,000.00 (2.1.3)	1,000.00	1,000.00 -
494	Directorate of Services including all other Departments of MoFA	GGD-2023- 73	7	2.1.3	7. Inadmissible Payment of DSA for Training within same place of posting Nu. 114,000.00 (2.1.3)	1,000.00	1,000.00 -
495	Directorate of Services including all other Departments of MoFA	GGD-2023- 73	7	2.1.3	7. Inadmissible Payment of DSA for Training within same place of posting Nu. 114,000.00 (2.1.3)	4,000.00	4,000.00 -
496	Directorate of Services including all other Departments of MoFA	GGD-2023- 73	7	2.1.3	7. Inadmissible Payment of DSA for Training within same place of posting Nu. 114,000.00 (2.1.3)	1,000.00	1,000.00 -
497	Directorate of Services including all other Departments of MoFA	GGD-2023- 73	7	2.1.3	7. Inadmissible Payment of DSA for Training within same place of posting Nu. 114,000.00 (2.1.3)	1,000.00	1,000.00 -
498	Directorate of Services including all other Departments of MoFA	GGD-2023- 73	7	2.1.3	7. Inadmissible Payment of DSA for Training within same place of posting Nu. 114,000.00 (2.1.3)	1,000.00	1,000.00 -
499	Directorate of Services including all other Departments of MoFA	GGD-2023- 73	7	2.1.3	7. Inadmissible Payment of DSA for Training within same place of posting Nu. 114,000.00 (2.1.3)	1,000.00	1,000.00 -
500	Directorate of Services including all other Departments of MoFA	GGD-2023- 73	7	2.1.3	7. Inadmissible Payment of DSA for Training within same place of posting Nu. 114,000.00 (2.1.3)	1,000.00	1,000.00 -
501	Directorate of Services including all other Departments of MoFA	GGD-2023- 73	7	2.1.3	7. Inadmissible Payment of DSA for Training within same place of posting Nu. 114,000.00 (2.1.3)	1,000.00	1,000.00 -
502	Directorate of Services including all other Departments of MoFA	GGD-2023- 73	7	2.1.3	7. Inadmissible Payment of DSA for Training within same place of posting Nu. 114,000.00 (2.1.3)	1,000.00	1,000.00
503	Directorate of Services including all other Departments of MoFA	GGD-2023- 73	7	2.1.3	7. Inadmissible Payment of DSA for Training within same place of posting Nu. 114,000.00 (2.1.3)	1,000.00	1,000.00 -

504	Directorate of Services including all other Departments of MoFA	GGD-2023- 73	7	2.1.3	7. Inadmissible Payment of DSA for Training within same place of posting Nu. 114,000.00 (2.1.3)	1.000.00	1,000.00
505	Directorate of Services including all other Departments of MoFA	GGD-2023- 73	7	2.1.3	7. Inadmissible Payment of DSA for Training within same place of posting Nu. 114,000.00 (2.1.3)	1,000.00	1,000.00 -
506	Directorate of Services including all other Departments of MoFA	GGD-2023- 73	7	2.1.3	7. Inadmissible Payment of DSA for Training within same place of posting Nu. 114,000.00 (2.1.3)	1,000.00	1,000.00 -
507	Directorate of Services including all other Departments of MoFA	GGD-2023- 73	7	2.1.3	7. Inadmissible Payment of DSA for Training within same place of posting Nu. 114,000.00 (2.1.3)	1,000.00	1,000.00 -
508	Directorate of Services including all other Departments of MoFA	GGD-2023- 73	7	2.1.3	7. Inadmissible Payment of DSA for Training within same place of posting Nu. 114,000.00 (2.1.3)	1,000.00	1,000.00 -
509	Directorate of Services including all other Departments of MoFA	GGD-2023- 73	7	2.1.3	7. Inadmissible Payment of DSA for Training within same place of posting Nu. 114,000.00 (2.1.3)	4,000.00	4,000.00 -
510	Directorate of Services including all other Departments of MoFA	GGD-2023- 73	7	2.1.3	7. Inadmissible Payment of DSA for Training within same place of posting Nu. 114,000.00 (2.1.3)	1,000.00	1,000.00 -
511	Directorate of Services including all other Departments of MoFA	GGD-2023- 73	7	2.1.3	7. Inadmissible Payment of DSA for Training within same place of posting Nu. 114,000.00 (2.1.3)	4,000.00	4,000.00 -
512	Directorate of Services including all other Departments of MoFA	GGD-2023- 73	7	2.1.3	7. Inadmissible Payment of DSA for Training within same place of posting Nu. 114,000.00 (2.1.3)	4,000.00	4,000.00 -
513	Directorate of Services including all other Departments of MoFA	GGD-2023- 73	7	2.1.3	7. Inadmissible Payment of DSA for Training within same place of posting Nu. 114,000.00 (2.1.3)	4,000.00	4,000.00 -
514	Directorate of Services including all other Departments of MoFA	GGD-2023- 73	7	2.1.3	7. Inadmissible Payment of DSA for Training within same place of posting Nu. 114,000.00 (2.1.3)	4,000.00	4,000.00 -
515	Directorate of Services including all other Departments of MoFA	GGD-2023- 73	7	2.1.3	7. Inadmissible Payment of DSA for Training within same place of posting Nu. 114,000.00 (2.1.3)	1,000.00	1,000.00 -
516	Directorate of Services including all other Departments of MoFA	GGD-2023- 73	7	2.1.3	7. Inadmissible Payment of DSA for Training within same place of posting Nu. 114,000.00 (2.1.3)	1,000.00	1,000.00 -

	Directorate of Services including	GGD-2023-			7. Inadmissible Payment of DSA for Training within same place of posting			
517	all other Departments of MoFA	73	7	2.1.3	Nu. 114,000.00 (2.1.3)	1,000.00	1,000.00	-
518	Directorate of Services including all other Departments of MoFA	GGD-2023- 73	7	2.1.3	7. Inadmissible Payment of DSA for Training within same place of posting Nu. 114,000.00 (2.1.3)	1,000.00	1,000.00	
310	an other Departments of MorA	73	<b>'</b>	2.1.3		1,000.00	1,000.00	
519	Directorate of Services including all other Departments of MoFA	GGD-2023- 73	7	2.1.3	7. Inadmissible Payment of DSA for Training within same place of posting Nu. 114,000.00 (2.1.3)	1,000.00	1,000.00	-
520	Directorate of Services including all other Departments of MoFA	GGD-2023- 73	7	2.1.3	7. Inadmissible Payment of DSA for Training within same place of posting Nu. 114,000.00 (2.1.3)	1,000.00	1,000.00	_
521	Directorate of Services including all other Departments of MoFA	GGD-2023- 73	7	2.1.3	7. Inadmissible Payment of DSA for Training within same place of posting Nu. 114,000.00 (2.1.3)	1,000.00	1,000.00	-
522	Directorate of Services including all other Departments of MoFA	GGD-2023- 73	7	2.1.3	7. Inadmissible Payment of DSA for Training within same place of posting Nu. 114,000.00 (2.1.3)	1,000.00	1,000.00	-
523	Directorate of Services including all other Departments of MoFA	GGD-2023- 73	7	2.1.3	7. Inadmissible Payment of DSA for Training within same place of posting Nu. 114,000.00 (2.1.3)	1,000.00	1,000.00	_
524	Directorate of Services including all other Departments of MoFA	GGD-2023- 73	7	2.1.3	7. Inadmissible Payment of DSA for Training within same place of posting Nu. 114,000.00 (2.1.3)	1,000.00	1,000.00	-
525	Directorate of Services including all other Departments of MoFA	GGD-2023- 73	7	2.1.3	7. Inadmissible Payment of DSA for Training within same place of posting Nu. 114,000.00 (2.1.3)	1,000.00	1,000.00	-
526	Directorate of Services including all other Departments of MoFA	GGD-2023- 73	7	2.1.3	7. Inadmissible Payment of DSA for Training within same place of posting Nu. 114,000.00 (2.1.3)	4,000.00	4,000.00	-
F25	National Commission for	GGD-2023-		242	Inadmissible payment of TA/DANu.	11 000 00	11 242 57	
527	Women & Children	106 GGD-2023-	1	2.1.3	11,000.00-(2.1.3) Inadmissible payment of travelling and daily allowances (TA/DA) due to mismatch of travel claims details with Check Post Management System	11,000.00	11,343.56	-
528	National Statistical Bureau	153	1	2.1.3	(CPMS) data – Nu.301,528.00 (2.1.3)	21,208.00	21,208.00	-

			1		Inadmissible payment of travelling	1	1
					and daily allowances (TA/DA) due to		
					mismatch of travel claims details with		
		GGD-2023-			Check Post Management System		
529	National Statistical Bureau	153	1	2.1.3	(CPMS) data - Nu.301,528.00 (2.1.3)	2,500.00	2,500.00 -
					Inadmissible payment of travelling		
					and daily allowances (TA/DA) due to		
					mismatch of travel claims details with		
		GGD-2023-			Check Post Management System		
530	National Statistical Bureau	153	1	2.1.3	(CPMS) data - Nu.301,528.00 (2.1.3)	8,990.00	8,990.00 -
					Inadmissible payment of travelling		
					and daily allowances (TA/DA) due to		
					mismatch of travel claims details with		
		GGD-2023-			Check Post Management System		
531	National Statistical Bureau	153	1	2.1.3	(CPMS) data - Nu.301,528.00 (2.1.3)	5,250.00	5,250.00 -
					Inadmissible payment of travelling		
					and daily allowances (TA/DA) due to		
					mismatch of travel claims details with		
		GGD-2023-			Check Post Management System		
532	National Statistical Bureau	153	1	2.1.3	(CPMS) data - Nu.301,528.00 (2.1.3)	7,742.00	7,742.00
					Inadmissible payment of travelling		
					and daily allowances (TA/DA) due to		
					mismatch of travel claims details with		
		GGD-2023-			Check Post Management System		
533	National Statistical Bureau	153	1	2.1.3	(CPMS) data - Nu.301,528.00 (2.1.3)	5,250.00	5,250.00 -
					Inadmissible payment of travelling		
					and daily allowances (TA/DA) due to		
					mismatch of travel claims details with		
		GGD-2023-			Check Post Management System		
534	National Statistical Bureau	153	1	2.1.3	(CPMS) data - Nu.301,528.00 (2.1.3)	7,500.00	7,500.00
					Inadmissible payment of travelling		
					and daily allowances (TA/DA) due to		
					mismatch of travel claims details with		
		GGD-2023-			Check Post Management System		
535	National Statistical Bureau	153	1	2.1.3	(CPMS) data - Nu.301,528.00 (2.1.3)	7,500.00	7,500.00
					Inadmissible payment of travelling		
					and daily allowances (TA/DA) due to		
					mismatch of travel claims details with		
		GGD-2023-			Check Post Management System		
536	National Statistical Bureau	153	1	2.1.3	(CPMS) data - Nu.301,528.00 (2.1.3)	23,204.00	23,204.00 -
					Inadmissible payment of travelling		
		GGD-2023-					
537	National Statistical Bureau		1	2.1.3		11.250.00	11.250.00
537	National Statistical Bureau	GGD-2023- 153	1	2.1.3	and daily allowances (TA/DA) due to mismatch of travel claims details with	11,250.00	11,250.00

					Check Post Management System			
					(CPMS) data - Nu.301,528.00 (2.1.3)			
					Inadmissible payment of travelling			
					and daily allowances (TA/DA) due to			
					mismatch of travel claims details with			
		GGD-2023-			Check Post Management System			
538	National Statistical Bureau	153	1	2.1.3	(CPMS) data - Nu.301,528.00 (2.1.3)	9,000.00	9,000.00	-
					Inadmissible payment of travelling			
					and daily allowances (TA/DA) due to			
					mismatch of travel claims details with			
		GGD-2023-			Check Post Management System			
539	National Statistical Bureau	153	1	2.1.3	(CPMS) data - Nu.301,528.00 (2.1.3)	14,672.00	14,672.00	-
					Inadmissible payment of travelling			
					and daily allowances (TA/DA) due to			
					mismatch of travel claims details with			
	N .: 10: .: 15	GGD-2023-		0.4.0	Check Post Management System	4.600.00	4 600 00	
540	National Statistical Bureau	153	1	2.1.3	(CPMS) data - Nu.301,528.00 (2.1.3)	4,630.00	4,630.00	-
					Inadmissible payment of travelling			
					and daily allowances (TA/DA) due to mismatch of travel claims details with			
		GGD-2023-			Check Post Management System			
541	National Statistical Bureau	153	1	2.1.3	(CPMS) data - Nu.301,528.00 (2.1.3)	4,272.00	4,272.00	_
341	National Statistical Bulleau	133	1	2.1.3	Inadmissible payment of travelling	4,272.00	4,272.00	
					and daily allowances (TA/DA) due to			
					mismatch of travel claims details with			
		GGD-2023-			Check Post Management System			
542	National Statistical Bureau	153	1	2.1.3	(CPMS) data - Nu.301,528.00 (2.1.3)	22,158.00	-	22,158.00
					Inadmissible payment of travelling			
					and daily allowances (TA/DA) due to			
					mismatch of travel claims details with			
		GGD-2023-			Check Post Management System			
543	National Statistical Bureau	153	1	2.1.3	(CPMS) data - Nu.301,528.00 (2.1.3)	4,500.00	4,500.00	-
					Inadmissible payment of travelling			
					and daily allowances (TA/DA) due to			
					mismatch of travel claims details with			
		GGD-2023-			Check Post Management System			
544	National Statistical Bureau	153	1	2.1.3	(CPMS) data - Nu.301,528.00 (2.1.3)	4,500.00	4,500.00	-
					Inadmissible payment of travelling			
					and daily allowances (TA/DA) due to			
		COD COC			mismatch of travel claims details with			
	National Chatiatical Decreases	GGD-2023-	1	242	Check Post Management System	750.00	750.00	
545	National Statistical Bureau	153	1	2.1.3	(CPMS) data - Nu.301,528.00 (2.1.3)	750.00	750.99	-

1					Inadmissible payment of travelling	1	1	I
					and daily allowances (TA/DA) due to			
					mismatch of travel claims details with			
		GGD-2023-			Check Post Management System			
546	National Statistical Bureau	153	1	2.1.3	(CPMS) data - Nu.301,528.00 (2.1.3)	750.00	750.00	-
					Inadmissible payment of travelling			
					and daily allowances (TA/DA) due to			
					mismatch of travel claims details with			
		GGD-2023-			Check Post Management System			
547	National Statistical Bureau	153	1	2.1.3	(CPMS) data - Nu.301,528.00 (2.1.3)	750.00	750.99	-
					Inadmissible payment of travelling			
					and daily allowances (TA/DA) due to			
					mismatch of travel claims details with			
		GGD-2023-			Check Post Management System			
548	National Statistical Bureau	153	1	2.1.3	(CPMS) data - Nu.301,528.00 (2.1.3)	3,000.00	3,000.00	-
					Inadmissible payment of travelling			
					and daily allowances (TA/DA) due to			
					mismatch of travel claims details with			
		GGD-2023-			Check Post Management System			
549	National Statistical Bureau	153	1	2.1.3	(CPMS) data - Nu.301,528.00 (2.1.3)	28,254.00	28,254.00	-
					Inadmissible payment of travelling			
					and daily allowances (TA/DA) due to			
					mismatch of travel claims details with			
		GGD-2023-			Check Post Management System			
550	National Statistical Bureau	153	1	2.1.3	(CPMS) data - Nu.301,528.00 (2.1.3)	7,500.00	7,500.00	-
					Inadmissible payment of travelling			
					and daily allowances (TA/DA) due to			
					mismatch of travel claims details with			
		GGD-2023-			Check Post Management System			
551	National Statistical Bureau	153	1	2.1.3	(CPMS) data - Nu.301,528.00 (2.1.3)	3,000.00	3,000.00	-
					Inadmissible payment of travelling			
					and daily allowances (TA/DA) due to			
		225 222			mismatch of travel claims details with			
	N 16 15	GGD-2023-		0.4.0	Check Post Management System	F 000 00	F 000 00	
552	National Statistical Bureau	153	1	2.1.3	(CPMS) data - Nu.301,528.00 (2.1.3)	5,000.00	5,000.00	-
					Inadmissible payment of travelling			
					and daily allowances (TA/DA) due to			
		CCD 2020			mismatch of travel claims details with			
FF2	National Chatistical Decreases	GGD-2023-	1	212	Check Post Management System	2 000 00	2,000,00	
553	National Statistical Bureau	153	1	2.1.3	(CPMS) data - Nu.301,528.00 (2.1.3)	3,000.00	3,000.00	-
					Inadmissible payment of travelling			
		GGD-2023-			and daily allowances (TA/DA) due to			
554	National Statistical Bureau	153	1	2.1.3	mismatch of travel claims details with	13,404.00	13,404.00	-

					Check Post Management System			
					(CPMS) data - Nu.301,528.00 (2.1.3)			
					Inadmissible payment of travelling			
					and daily allowances (TA/DA) due to			
					mismatch of travel claims details with			
		GGD-2023-			Check Post Management System			
555	National Statistical Bureau	153	1	2.1.3	(CPMS) data - Nu.301,528.00 (2.1.3)	1,250.00	1,250.00	-
					Inadmissible payment of travelling			
					and daily allowances (TA/DA) due to			
		665 0000			mismatch of travel claims details with			
	N 10 15	GGD-2023-		242	Check Post Management System	44.004.00	44.045.50	
556	National Statistical Bureau	153	1	2.1.3	(CPMS) data - Nu.301,528.00 (2.1.3)	11,924.00	11,947.53	-
					Inadmissible payment of travelling and daily allowances (TA/DA) due to			
					mismatch of travel claims details with			
		GGD-2023-			Check Post Management System			
557	National Statistical Bureau	153	1	2.1.3	(CPMS) data – Nu.301,528.00 (2.1.3)	13,720.00	13,720.00	_
337	National Statistical Bulleau	133	1	2.1.3	Inadmissible payment of travelling	13,720.00	13,720.00	
					and daily allowances (TA/DA) due to			
					mismatch of travel claims details with			
		GGD-2023-			Check Post Management System			
558	National Statistical Bureau	153	1	2.1.3	(CPMS) data - Nu.301,528.00 (2.1.3)	3,040.00	3,127.95	-
					Inadmissible payment of travelling	·		
					and daily allowances (TA/DA) due to			
		GGD-2023-						
559	National Statistical Bureau	153	1	2.1.3		6,656.00	6,656.00	-
=.0	N 10 15			0.4.0		4440000	44404.64	
560	National Statistical Bureau	153	1	2.1.3		14,108.00	14,131.61	-
		CCD 2022						
561	National Statistical Bureau		1	212		10.024.00	10 040 02	
301	ivational Statistical Dul Edu	133	1	2.1.3		17,024.00	17,047.02	
		i i			. , ,			
					mismatch of travel claims details with			
		GGD-2023-			mismatch of travel claims details with Check Post Management System			
559 560	National Statistical Bureau  National Statistical Bureau  National Statistical Bureau  National Statistical Bureau			2.1.3	Inadmissible payment of travelling and daily allowances (TA/DA) due to mismatch of travel claims details with Check Post Management System (CPMS) data – Nu.301,528.00 (2.1.3)  Inadmissible payment of travelling and daily allowances (TA/DA) due to mismatch of travel claims details with Check Post Management System (CPMS) data – Nu.301,528.00 (2.1.3)  Inadmissible payment of travelling and daily allowances (TA/DA) due to mismatch of travel claims details with Check Post Management System (CPMS) data – Nu.301,528.00 (2.1.3)  Inadmissible payment of travelling and daily allowances (TA/DA) due to	3,040.00 6,656.00 14,108.00	6,656.00 14,131.61 19,049.02	

					Inadmissible payment of vehicle hiring charges due to			
					mismatch/inconsistencies with Check			
		GGD-2023-			Post Management System (CPMS) data			
563	National Statistical Bureau	153	2	2.1.3	- Nu. 83,270.32 (2.1.3)	9,606.66	9,606.66	-
					Inadmissible payment of vehicle			
					hiring charges due to			
		CCD 2022			mismatch/inconsistencies with Check			
F.C.4	National Chatistical Donos	GGD-2023-		242	Post Management System (CPMS) data	25 ((( ((	25 ((( ( (	
564	National Statistical Bureau	153	2	2.1.3	- Nu. 83,270.32 (2.1.3)	35,666.66	35,666.66	-
					Inadmissible payment of vehicle			
					hiring charges due to			
		CCD 2022			mismatch/inconsistencies with Check			
565	National Statistical Bureau	GGD-2023- 153	2	2.1.3	Post Management System (CPMS) data	5,397.00	5,397.00	
303	National Statistical Bureau	155	<u> </u>	2.1.3	- Nu. 83,270.32 (2.1.3) Inadmissible payment of vehicle	5,397.00	5,397.00	-
					hiring charges due to			
					mismatch/inconsistencies with Check			
		GGD-2023-			Post Management System (CPMS) data			
566	National Statistical Bureau	153	2	2.1.3	- Nu. 83,270.32 (2.1.3)	4,000.00	4,000.00	_
300	Nutronal Statistical Bulleur	155	1 -	2.1.0	Inadmissible payment of vehicle	1,000.00	1,000.00	
					hiring charges due to			
					mismatch/inconsistencies with Check			
		GGD-2023-			Post Management System (CPMS) data			
567	National Statistical Bureau	153	2	2.1.3	- Nu. 83,270.32 (2.1.3)	24,600.00	24,600.00	-
					Inadmissible payment of vehicle		_ = -,- = - = -	
					hiring charges due to			
					mismatch/inconsistencies with Check			
		GGD-2023-			Post Management System (CPMS) data			
568	National Statistical Bureau	153	2	2.1.3	- Nu. 83,270.32 (2.1.3)	4,000.00	4,000.00	-
					Inadmissible TA/DA payment due to			
					mismatch of travel claims with			
		GGD-2023-			Check Post Management System			
569	Supreme Court of Bhutan	129	1.1	2.1.3	(CPMS) data - Nu. 11352.00 (2.1.3)	8,352.00	8,352.00	-
					Inadmissible TA/DA payment due to			
					mismatch of travel claims with			
		GGD-2023-			Check Post Management System			
570	Supreme Court of Bhutan	129	1.1	2.1.3	(CPMS) data - Nu. 11352.00 (2.1.3)	3,000.00	3,106.52	-
					Inadmissible payment due to direct			
		GGD-2023-			booking of advance as expenditure			
571	Supreme Court of Bhutan	129	4	2.1.3	Nu. 480,355.00(2.1.3)	480,355.00	-	480,355.00

572	Department of National Properties	GGD-2023- 63	1	2.1.3	Inadmissible payment of TA DA and DSA for in-country training – Nu. 115,746.00 (2.1.3)	1,952.00	1,952.00	_
573	Department of National Properties	GGD-2023- 63	1	2.1.3	Inadmissible payment of TA DA and DSA for in-country training – Nu. 115,746.00 (2.1.3)	1,952.00	1,952.00	
574	Department of National Properties	GGD-2023- 63	1	2.1.3	Inadmissible payment of TA DA and DSA for in-country training – Nu. 115,746.00 (2.1.3)	1,952.00	1,952.00	-
575	Department of National Properties	GGD-2023- 63	1	2.1.3	Inadmissible payment of TA DA and DSA for in-country training – Nu. 115,746.00 (2.1.3)	1,952.00		1,952.00
576	Department of National Properties	GGD-2023- 63	1	2.1.3	Inadmissible payment of TA DA and DSA for in-country training – Nu. 115,746.00 (2.1.3)	3,264.00	3,264.00	-
577	Department of National Properties	GGD-2023- 63	1	2.1.3	Inadmissible payment of TA DA and DSA for in-country training – Nu. 115,746.00 (2.1.3)	1,952.00	1,952.00	
578	Department of National Properties	GGD-2023- 63	1	2.1.3	Inadmissible payment of TA DA and DSA for in-country training - Nu. 115,746.00 (2.1.3)	2,016.00	2,016.00	-
579	Department of National Properties	GGD-2023- 63	1	2.1.3	Inadmissible payment of TA DA and DSA for in-country training – Nu. 115,746.00 (2.1.3)	4,064.00	-	4,064.00
580	Department of National Properties	GGD-2023- 63	1	2.1.3	Inadmissible payment of TA DA and DSA for in-country training – Nu. 115,746.00 (2.1.3)	5,312.00	5,312.00	_
581	Department of National Properties	GGD-2023- 63	1	2.1.3	Inadmissible payment of TA DA and DSA for in-country training – Nu. 115,746.00 (2.1.3)	21,152.00		21,152.00
582	Department of National Properties	GGD-2023- 63	1	2.1.3	Inadmissible payment of TA DA and DSA for in-country training – Nu. 115,746.00 (2.1.3)	2,016.00	2,016.00	
583	Department of National Properties	GGD-2023- 63	1	2.1.3	Inadmissible payment of TA DA and DSA for in-country training – Nu. 115,746.00 (2.1.3)	2,016.00	-	2,016.00
584	Department of National Properties	GGD-2023- 63	1	2.1.3	Inadmissible payment of TA DA and DSA for in-country training – Nu. 115,746.00 (2.1.3)	1,952.00	1,952.00	-

585	Department of National Properties	GGD-2023- 63	1	2.1.3	Inadmissible payment of TA DA and DSA for in-country training – Nu. 115,746.00 (2.1.3)	9,450.00	-	9,450.00
586	Department of National Properties	GGD-2023- 63	1	2.1.3	Inadmissible payment of TA DA and DSA for in-country training – Nu. 115,746.00 (2.1.3)	12,832.00	12,832.00	1
587	Department of National Properties	GGD-2023- 63	1	2.1.3	Inadmissible payment of TA DA and DSA for in-country training – Nu. 115,746.00 (2.1.3)	2,016.00	2,016.00	ı
588	Department of National Properties	GGD-2023- 63	1	2.1.3	Inadmissible payment of TA DA and DSA for in-country training - Nu. 115,746.00 (2.1.3)	2,016.00	2,016.00	-
589	Department of National Properties	GGD-2023- 63	1	2.1.3	Inadmissible payment of TA DA and DSA for in-country training - Nu. 115,746.00 (2.1.3)	2,016.00	2,016.00	ı
590	Department of National Properties	GGD-2023- 63	1	2.1.3	Inadmissible payment of TA DA and DSA for in-country training – Nu. 115,746.00 (2.1.3)	2,016.00	2,016.00	ı
591	Department of National Properties	GGD-2023- 63	1	2.1.3	Inadmissible payment of TA DA and DSA for in-country training - Nu. 115,746.00 (2.1.3)	6,848.00	6,848.00	ı
592	National Assembly Secretariat	GGD-2023- 256	1	2.1.3	Inadmissible Payment of DSA for Training within the same place of posting Nu.13,500.00 (2.1.3)	13,500.00	13,500.00	ı
593	National Assembly Secretariat	GGD-2023- 256	2	2.1.3	Inadmissible payment of mileage Nu. 115,296.00 (2.1.3)	115,296.00	115,296.00	-
594	Gaeddu College of Business Studies	OAAGPL- 2022-390	2	2.1.3	Inadmissible payment of retirement benefits - Nu. 13,207.68 (2.1.3)	13,207.68	13,320.58	ı
595	Gaeddu College of Business Studies	OAAGPL- 2022-390	3	2.1.3	Inadmissible payment of DSA in foreign travel rates for in-country travel - Nu.109,026.00 (2.1.3)	108,986.40	123,892.16	-
596	Gaeddu College of Business Studies	OAAGPL- 2022-390	4	2.1.3	Inadmissible payment made to employees for laptops - Nu. 1,000,000.00 (2.1.3)	1,000,000.00	1,000,000.00	-
597	Regional Revenue & Customs Office (RRCO), Phuentsholing	OAAGPL- 2022-479	1	2.1.3	Inadmissible payment of Mobile phone bills - Nu. 78,599.76 (2.1.3)	78,599.76	78,599.76	

		OAAGPL-			1. Payment of TADA without performing tours – Nu. 58,332.00			
598	Dungkhag Court, tashichhoeling	2023-60	1	2.1.3	(2.1.3)	-	-	-
599	Dungkhag Court, tashichhoeling	OAAGPL- 2023-60	1	2.1.3	1. Payment of TADA without performing tours - Nu. 58,332.00 (2.1.3)	-	-	-
600	Dungkhag Court, tashichhoeling	OAAGPL- 2023-60	1	2.1.3	1. Payment of TADA without performing tours - Nu. 58,332.00 (2.1.3)	-	-	-
601	Dungkhag Court, tashichhoeling	OAAGPL- 2023-60	1	2.1.3	1. Payment of TADA without performing tours – Nu. 58,332.00 (2.1.3)	-	-	-
602	Dungkhag Court, tashichhoeling	OAAGPL- 2023-60	1	2.1.3	1. Payment of TADA without performing tours – Nu. 58,332.00 (2.1.3)		<u>-</u>	-
603	Dungkhag Court, tashichhoeling	OAAGPL- 2023-60	1	2.1.3	1. Payment of TADA without performing tours – Nu. 58,332.00 (2.1.3)	-	-	-
604	Dungkhag Court, Dophuchen	OAAGPL- 2023-77	1	2.1.3	Payment of TADA without performing tours – Nu. 18,090.00 (2.1.3)	-	-	-
605	Dungkhag Court, Dophuchen	OAAGPL- 2023-77	1	2.1.3	Payment of TADA without performing tours – Nu. 18,090.00 (2.1.3)	-	-	-
606	Dungkhag Court, Dophuchen	OAAGPL- 2023-77	1	2.1.3	Payment of TADA without performing tours - Nu. 18,090.00 (2.1.3)	-	-	-
607	Dungkhag Court, Dophuchen	OAAGPL- 2023-77	1	2.1.3	Payment of TADA without performing tours – Nu. 18,090.00 (2.1.3)	-	-	-
608	Regional Livestock Development Centre , Tsimasham, Chhukha including Vetinary Hospital, Phuentsholing	OAAGPL- 2023-78	1a	2.1.3	a. Inadmissible amount paid for in actual days claimed by individuals in AMR Chicken Surveillance: Nu. 36,250.00 (6.6)	5,625.00	5,625.00	-
609	Regional Livestock Development Centre , Tsimasham, Chhukha including Vetinary Hospital, Phuentsholing	OAAGPL- 2023-78	1a	2.1.3	a. Inadmissible amount paid for in actual days claimed by individuals in AMR Chicken Surveillance: Nu. 36,250.00 (6.6)	7,125.00	7,125.00	

	Regional Livestock							
	Development Centre , Tsimasham, Chhukha including				a. Inadmissible amount paid for in actual days claimed by individuals in			
	Vetinary Hospital,	OAAGPL-			AMR Chicken Surveillance: Nu.			
610	Phuentsholing	2023-78	1a	2.1.3	36,250.00 (6.6)	3,750.00	3,750.00	_
010	Regional Livestock	2023-70	Ia	2.1.3	30,230.00 (0.0)	3,730.00	3,730.00	_
	Development Centre ,				a. Inadmissible amount paid for in			
	Tsimasham, Chhukha including				actual days claimed by individuals in			
	Vetinary Hospital,	OAAGPL-			AMR Chicken Surveillance: Nu.			
611	Phuentsholing	2023-78	1a	2.1.3	36,250.00 (6.6)	3,125.00	-	3,125.00
011	Regional Livestock	2020 70			00,200.00 (0.0)	0,120.00		5,220.00
	Development Centre ,				a. Inadmissible amount paid for in			
	Tsimasham, Chhukha including				actual days claimed by individuals in			
	Vetinary Hospital,	OAAGPL-			AMR Chicken Surveillance: Nu.			
612	Phuentsholing	2023-78	1a	2.1.3	36,250.00 (6.6)	5,250.00	-	5,250.00
	Regional Livestock					,		,
	Development Centre,				a. Inadmissible amount paid for in			
	Tsimasham, Chhukha including				actual days claimed by individuals in			
	Vetinary Hospital,	OAAGPL-			AMR Chicken Surveillance: Nu.			
613	Phuentsholing	2023-78	1a	2.1.3	36,250.00 (6.6)	1,500.00	1,518.74	-
	Regional Livestock							
	Development Centre ,				a. Inadmissible amount paid for in			
	Tsimasham, Chhukha including				actual days claimed by individuals in			
	Vetinary Hospital,	OAAGPL-			AMR Chicken Surveillance: Nu.			
614	Phuentsholing	2023-78	1a	2.1.3	36,250.00 (6.6)	4,375.00	4,375.00	-
	Regional Livestock							
	Development Centre ,				a. Inadmissible amount paid for in			
	Tsimasham, Chhukha including				actual days claimed by individuals in			
	Vetinary Hospital,	OAAGPL-			AMR Chicken Surveillance: Nu.			
615	Phuentsholing	2023-78	1a	2.1.3	36,250.00 (6.6)	4,500.00	4,500.00	-
	Regional Livestock							
	Development Centre ,				a. Inadmissible amount paid for in			
	Tsimasham, Chhukha including	0			actual days claimed by individuals in			
	Vetinary Hospital,	OAAGPL-		0.4.0	AMR Chicken Surveillance: Nu.	4 000 00	1 000 00	
616	Phuentsholing	2023-78	1a	2.1.3	36,250.00 (6.6)	1,000.00	1,000.00	-
	Regional Livestock				b. Inadmissible payment of TADA for			
	Development Centre ,				mismatch of travel dates with Check			
	Tsimasham, Chhukha including	OAACDI			Post Management System (CPMS)			
617	Vetinary Hospital, Phuentsholing	OAAGPL- 2023-78	1h	2.1.3	Records and travel allowance claims - Nu. 151,238.00 (6.6)	1,250.00	1,250.00	
617		4043-78	1b	2.1.3	•	1,430.00	1,450.00	-
	Regional Livestock				b. Inadmissible payment of TADA for			
	Development Centre ,	OAAGPL-			mismatch of travel dates with Check			
618	Tsimasham, Chhukha including	2023-78	1b	2.1.3	Post Management System (CPMS)	1,000.00	<del>-</del>	1,000.00

	Vetinary Hospital, Phuentsholing				Records and travel allowance claims - Nu. 151,238.00 (6.6)			
619	Regional Livestock Development Centre , Tsimasham, Chhukha including Vetinary Hospital, Phuentsholing	OAAGPL- 2023-78	1b	2.1.3	b. Inadmissible payment of TADA for mismatch of travel dates with Check Post Management System (CPMS) Records and travel allowance claims - Nu. 151,238.00 (6.6)	2,000.00	2,024.99	
619	Regional Livestock Development Centre , Tsimasham, Chhukha including Vetinary Hospital,	OAAGPL-	10	2.1.3	b. Inadmissible payment of TADA for mismatch of travel dates with Check Post Management System (CPMS) Records and travel allowance claims -	2,000.00	2,024.99	-
620	Phuentsholing	2023-78	1b	2.1.3	Nu. 151,238.00 (6.6)	5,000.00	5,000.00	-
	Regional Livestock Development Centre, Tsimasham, Chhukha including Vetinary Hospital,	OAAGPL-			b. Inadmissible payment of TADA for mismatch of travel dates with Check Post Management System (CPMS) Records and travel allowance claims -			
621	Phuentsholing	2023-78	1b	2.1.3	Nu. 151,238.00 (6.6)	3,750.00	3,750.00	-
	Regional Livestock Development Centre , Tsimasham, Chhukha including Vetinary Hospital,	OAAGPL-			b. Inadmissible payment of TADA for mismatch of travel dates with Check Post Management System (CPMS) Records and travel allowance claims -			
622	Phuentsholing	2023-78	1b	2.1.3	Nu. 151,238.00 (6.6)	3,750.00	3,750.00	-
	Regional Livestock Development Centre , Tsimasham, Chhukha including Vetinary Hospital,	OAAGPL-			b. Inadmissible payment of TADA for mismatch of travel dates with Check Post Management System (CPMS) Records and travel allowance claims -	,		
623	Phuentsholing	2023-78	1b	2.1.3	Nu. 151,238.00 (6.6)	2,500.00	2,500.00	-
	Regional Livestock Development Centre , Tsimasham, Chhukha including Vetinary Hospital,	OAAGPL-			b. Inadmissible payment of TADA for mismatch of travel dates with Check Post Management System (CPMS) Records and travel allowance claims -			
624	Phuentsholing Regional Livestock Development Centre, Tsimasham, Chhukha including Vetinary Hospital,	OAAGPL-	1b	2.1.3	Nu. 151,238.00 (6.6) b. Inadmissible payment of TADA for mismatch of travel dates with Check Post Management System (CPMS) Records and travel allowance claims -	3,125.00	3,125.00	-
625	Phuentsholing	2023-78	1b	2.1.3	Nu. 151,238.00 (6.6)	1,000.00	1,000.00	-
626	Regional Livestock Development Centre , Tsimasham, Chhukha including Vetinary Hospital, Phuentsholing	OAAGPL- 2023-78	1b	2.1.3	b. Inadmissible payment of TADA for mismatch of travel dates with Check Post Management System (CPMS) Records and travel allowance claims - Nu. 151,238.00 (6.6)	1,500.00	1,500.00	-

			b. Inadmissible payment of TADA for			i
			mismatch of travel dates with Check			
cluding			Post Management System (CPMS)			
OAAGPL-			Records and travel allowance claims -			
2023-78	1b	2.1.3	Nu. 151,238.00 (6.6)	1,250.00	1,250.00	-
			b. Inadmissible payment of TADA for			
2023-78	1b	2.1.3		1,500.00	1,500.00	-
2023-78	1b	2.1.3		3,000.00	3,000.00	-
2023-78	1b	2.1.3		1,000.00	1,000.00	-
cluding			Post Management System (CPMS)			
OAAGPL-			Records and travel allowance claims -			
2023-78	1b	2.1.3	Nu. 151,238.00 (6.6)	3,972.00	3,972.00	-
_						
2023-78	1b	2.1.3		6,298.00	6,298.00	-
2023-78	1b	2.1.3	Nu. 151,238.00 (6.6)	3,000.00	3,000.00	-
			Post Management System (CPMS)			
OAAGPL-			Records and travel allowance claims -			
2023-78	1b	2.1.3	Nu. 151,238.00 (6.6)	12,500.00	13,395.89	-
			b. Inadmissible payment of TADA for			
OAAGPL-						
	1b	2.1.3		1.000.00	-	1,000.00
	ncluding OAAGPL- 2023-78  ncluding OAAGPL- 2023-78	OAAGPL- 2023-78 1b  ncluding OAAGPL- 2023-78 1b	OAAGPL- 2023-78 1b 2.1.3  ncluding OAAGPL- 2023-78 1b 2.1.3	ncluding  OAAGPL- 2023-78  1b  2.1.3  Nu. 151,238.00 (6.6)  b. Inadmissible payment of TADA for mismatch of travel dates with Check Post Management System (CPMS) Records and travel allowance claims - Nu. 151,238.00 (6.6)  b. Inadmissible payment of TADA for mismatch of travel dates with Check Post Management System (CPMS) Records and travel allowance claims - Nu. 151,238.00 (6.6)  b. Inadmissible payment of TADA for mismatch of travel dates with Check Post Management System (CPMS) Records and travel allowance claims - Nu. 151,238.00 (6.6)  b. Inadmissible payment of TADA for mismatch of travel dates with Check Post Management System (CPMS) Records and travel allowance claims - Nu. 151,238.00 (6.6)  b. Inadmissible payment of TADA for mismatch of travel dates with Check Post Management System (CPMS) Records and travel allowance claims - Nu. 151,238.00 (6.6)  b. Inadmissible payment of TADA for mismatch of travel dates with Check Post Management System (CPMS) Records and travel allowance claims - Nu. 151,238.00 (6.6)  b. Inadmissible payment of TADA for mismatch of travel dates with Check Post Management System (CPMS) Records and travel allowance claims - Nu. 151,238.00 (6.6)  b. Inadmissible payment of TADA for mismatch of travel dates with Check Post Management System (CPMS) Records and travel allowance claims - Nu. 151,238.00 (6.6)  b. Inadmissible payment of TADA for mismatch of travel dates with Check Post Management System (CPMS) Records and travel allowance claims - Nu. 151,238.00 (6.6)  b. Inadmissible payment of TADA for mismatch of travel dates with Check Post Management System (CPMS) Records and travel allowance claims - Nu. 151,238.00 (6.6)  b. Inadmissible payment of TADA for mismatch of travel dates with Check Post Management System (CPMS) Records and travel allowance claims - Nu. 151,238.00 (6.6)  b. Inadmissible payment of TADA for mismatch of travel dates with Check Post Management System (CPMS) Records and travel allowance claims - Nu. 151,238.00 (6.6)  b. Inadmissible payment of TADA for mismat	ncluding OAAGPL- 2023-78 1b 2.1.3 Nu. 151,238.00 (6.6) 1,250.00  ncluding OAAGPL- 2023-78 1b 2.1.3 Nu. 151,238.00 (6.6) 1,500.00  ncluding OAAGPL- 2023-78 1b 2.1.3 Nu. 151,238.00 (6.6) 1,500.00  ncluding OAAGPL- 2023-78 1b 2.1.3 Nu. 151,238.00 (6.6) 1,500.00  ncluding OAAGPL- 2023-78 1b 2.1.3 Nu. 151,238.00 (6.6) 3,000.00  ncluding OAAGPL- 2023-78 1b 2.1.3 Nu. 151,238.00 (6.6) 1,000.00  ncluding OAAGPL- 2023-78 1b 2.1.3 Nu. 151,238.00 (6.6) 1,000.00  ncluding OAAGPL- 2023-78 1b 2.1.3 Nu. 151,238.00 (6.6) 3,000.00  ncluding OAAGPL- 2023-78 1b 2.1.3 Nu. 151,238.00 (6.6) 3,972.00  ncluding OAAGPL- 2023-78 1b 2.1.3 Nu. 151,238.00 (6.6) 3,972.00  ncluding OAAGPL- 2023-78 1b 2.1.3 Nu. 151,238.00 (6.6) 3,972.00  ncluding OAAGPL- 2023-78 1b 2.1.3 Nu. 151,238.00 (6.6) 3,972.00  ncluding OAAGPL- 2023-78 1b 2.1.3 Nu. 151,238.00 (6.6) 3,972.00  ncluding OAAGPL- 2023-78 1b 2.1.3 Nu. 151,238.00 (6.6) 3,000.00  ncluding OAAGPL- 2023-78 1b 2.1.3 Nu. 151,238.00 (6.6) 3,000.00  ncluding OAAGPL- 2023-78 1b 2.1.3 Nu. 151,238.00 (6.6) 3,000.00  ncluding OAAGPL- 2023-78 1b 2.1.3 Nu. 151,238.00 (6.6) 3,000.00  ncluding OAAGPL- 2023-78 1b 2.1.3 Nu. 151,238.00 (6.6) 3,000.00  ncluding OAAGPL- 2023-78 1b 2.1.3 Nu. 151,238.00 (6.6) 3,000.00  ncluding OAAGPL- 2023-78 1b 2.1.3 Nu. 151,238.00 (6.6) 3,000.00  ncluding OAAGPL- 2023-78 1b 2.1.3 Nu. 151,238.00 (6.6) 3,000.00  ncluding OAAGPL- 2023-78 1b 2.1.3 Nu. 151,238.00 (6.6) 3,000.00  ncluding OAAGPL- 2023-78 1b 2.1.3 Nu. 151,238.00 (6.6) 3,000.00  ncluding OAAGPL- 2023-78 1b 2.1.3 Nu. 151,238.00 (6.6) 3,000.00  ncluding OAAGPL- 2023-78 1b 2.1.3 Nu. 151,238.00 (6.6) 3,000.00  ncluding OAAGPL- 2023-78 1b 2.1.3 Nu. 151,238.00 (6.6) 12,500.00  ncluding OAAGPL- 2023-78 1b 2.1.3 Nu. 151,238.00 (6.6) 12,500.00  ncluding OAAGPL- 2023-78 1b 2.1.3 Nu. 151,238.00 (6.6) 12,500.00  ncluding OAAGPL- 2023-78 1b 2.1.3 Nu. 151,238.00 (6.6) 12,500.00  ncluding OAAGPL- 2023-78 1b 2.1.3 Nu. 151,238.00 (6.6) 12,500.00  ncluding OAAGPL- 2023-78 1b 2.1.3 Nu. 151,238.00 (6.6) 12,500.00  ncluding OAAGPL- 2023-78	Post Management System (CPMS)   Records and travel allowance claims - Nu. 151,238.00 (6.6)   1,250.00   1,250.00   1,250.00   1,250.00   1,250.00   1,250.00   1,250.00   1,250.00   1,250.00   1,250.00   1,250.00   1,250.00   1,250.00   1,250.00   1,250.00   1,250.00   1,250.00   1,250.00   1,250.00   1,250.00   1,250.00   1,250.00   1,250.00   1,250.00   1,250.00   1,250.00   1,250.00   1,250.00   1,250.00   1,250.00   1,250.00   1,250.00   1,250.00   1,250.00   1,250.00   1,250.00   1,250.00   1,250.00   1,250.00   1,250.00   1,250.00   1,250.00   1,250.00   1,250.00   1,250.00   1,250.00   1,250.00   1,250.00   1,250.00   1,250.00   1,250.00   1,250.00   1,250.00   1,250.00   1,250.00   1,250.00   1,250.00   1,250.00   1,250.00   1,250.00   1,250.00   1,250.00   1,250.00   1,250.00   1,250.00   1,250.00   1,250.00   1,250.00   1,250.00   1,250.00   1,250.00   1,250.00   1,250.00   1,250.00   1,250.00   1,250.00   1,250.00   1,250.00   1,250.00   1,250.00   1,250.00   1,250.00   1,250.00   1,250.00   1,250.00   1,250.00   1,250.00   1,250.00   1,250.00   1,250.00   1,250.00   1,250.00   1,250.00   1,250.00   1,250.00   1,250.00   1,250.00   1,250.00   1,250.00   1,250.00   1,250.00   1,250.00   1,250.00   1,250.00   1,250.00   1,250.00   1,250.00   1,250.00   1,250.00   1,250.00   1,250.00   1,250.00   1,250.00   1,250.00   1,250.00   1,250.00   1,250.00   1,250.00   1,250.00   1,250.00   1,250.00   1,250.00   1,250.00   1,250.00   1,250.00   1,250.00   1,250.00   1,250.00   1,250.00   1,250.00   1,250.00   1,250.00   1,250.00   1,250.00   1,250.00   1,250.00   1,250.00   1,250.00   1,250.00   1,250.00   1,250.00   1,250.00   1,250.00   1,250.00   1,250.00   1,250.00   1,250.00   1,250.00   1,250.00   1,250.00   1,250.00   1,250.00   1,250.00   1,250.00   1,250.00   1,250.00   1,250.00   1,250.00   1,250.00   1,250.00   1,250.00   1,250.00   1,250.00   1,250.00   1,250.00   1,250.00   1,250.00   1,250.00   1,250.00   1,250.00   1,250.00   1,250.00   1,250.00   1,250.00   1,250.00   1,250.00   1,250.00   1,25

	Vetinary Hospital, Phuentsholing				Records and travel allowance claims - Nu. 151,238.00 (6.6)			
636	Regional Livestock Development Centre, Tsimasham, Chhukha including Vetinary Hospital, Phuentsholing	OAAGPL- 2023-78	1b	2.1.3	b. Inadmissible payment of TADA for mismatch of travel dates with Check Post Management System (CPMS) Records and travel allowance claims - Nu. 151,238.00 (6.6)	5,040.00	5,040.00	
030	Regional Livestock Development Centre , Tsimasham, Chhukha including Vetinary Hospital,	OAAGPL-	10	2.1.3	b. Inadmissible payment of TADA for mismatch of travel dates with Check Post Management System (CPMS) Records and travel allowance claims -	3,040.00	3,040.00	-
637	Phuentsholing	2023-78	1b	2.1.3	Nu. 151,238.00 (6.6)	6,743.00	-	6,743.00
	Regional Livestock Development Centre , Tsimasham, Chhukha including Vetinary Hospital,	OAAGPL-			b. Inadmissible payment of TADA for mismatch of travel dates with Check Post Management System (CPMS) Records and travel allowance claims -			
638	Phuentsholing	2023-78	1b	2.1.3	Nu. 151,238.00 (6.6)	8,000.00	8,000.00	-
	Regional Livestock Development Centre , Tsimasham, Chhukha including				b. Inadmissible payment of TADA for mismatch of travel dates with Check Post Management System (CPMS)			
639	Vetinary Hospital, Phuentsholing	OAAGPL- 2023-78	1b	2.1.3	Records and travel allowance claims - Nu. 151,238.00 (6.6)	8,240.00	8,240.00	_
007	Regional Livestock Development Centre , Tsimasham, Chhukha including Vetinary Hospital,	OAAGPL-			b. Inadmissible payment of TADA for mismatch of travel dates with Check Post Management System (CPMS) Records and travel allowance claims -	0,210100	0,2 10.00	
640	Phuentsholing	2023-78	1b	2.1.3	Nu. 151,238.00 (6.6)	9,272.00	9,272.00	-
	Regional Livestock Development Centre , Tsimasham, Chhukha including Vetinary Hospital,	OAAGPL-			b. Inadmissible payment of TADA for mismatch of travel dates with Check Post Management System (CPMS) Records and travel allowance claims	2222	2010.11	
641	Phuentsholing Regional Livestock Development Centre, Tsimasham, Chhukha including Vetinary Hospital,	OAAGPL-	1b	2.1.3	Nu. 151,238.00 (6.6) b. Inadmissible payment of TADA for mismatch of travel dates with Check Post Management System (CPMS) Records and travel allowance claims -	2,000.00	2,018.41	-
642	Phuentsholing	2023-78	1b	2.1.3	Nu. 151,238.00 (6.6)	23,404.00	23,404.00	-
643	Regional Livestock Development Centre , Tsimasham, Chhukha including Vetinary Hospital, Phuentsholing	OAAGPL- 2023-78	1b	2.1.3	b. Inadmissible payment of TADA for mismatch of travel dates with Check Post Management System (CPMS) Records and travel allowance claims - Nu. 151,238.00 (6.6)	22,060.00	22,843.28	_

644	Regional Livestock Development Centre , Tsimasham, Chhukha including Vetinary Hospital, Phuentsholing	OAAGPL- 2023-78	1b	2.1.3	b. Inadmissible payment of TADA for mismatch of travel dates with Check Post Management System (CPMS) Records and travel allowance claims - Nu. 151,238.00 (6.6)	8,084.00	-	8,084.00
645	Samtse College of Education	OAAGPL- 2023-222	1.2	2.1.3	Excess Payment Resulting from Delivery of 8-Seater Sofa instead of Claimed 12-Seater Sofa: Nu. 68,000.00	68,000.00	69,520.22	-
646	General Hospital, Phuentsholing	OAAGPL- 2023-317	1	2.1.3	In-admissible payment of Retirement Benefits Nu. 64,692.00 (2.1.3)	64,692.00	<u>-</u>	64,692.00
647	International Assistance, MoH	SCID-2022- 401	1	2.1.3	Inadmissible payment of Soelra, Zhendup & Phuelcha Inadmissible payment in the	62,280.00	<u> </u>	62,280.00
648	Department of School Education, MoE	SCID-2022- 271	2	2.1.3	acquisition of Wangsha Higher Secondary School, Phaduna - Nu. 1,310,000.00 (2.1.3)	1,310,000.00	1,409,057.53	-
649	Department of Adult and Higher Education, MoE	SCID-2022- 486	1	2.1.3	In-admissible payment of TA/DA due to mismatch of travel claims with CPMS data – Nu. 117,250.00	26,910.00	26,910.00	-
650	Department of Adult and Higher Education, MoE	SCID-2022- 486	1	2.1.3	In-admissible payment of TA/DA due to mismatch of travel claims with CPMS data – Nu. 117,250.00	25,134.00	25,134.00	-
651	Faculty of Traditional Medicine, KGUMSB, Thimphu	SCID-2022- 528	1	2.1.3	In-admissible payment of TA/DA due to mismatch of travel claims with CPMS data – Nu.30,375.00 – (2.1.3)	6,875.00	<u>-</u>	6,875.00
652	Faculty of Traditional Medicine, KGUMSB, Thimphu	SCID-2022- 528	1	2.1.3	In-admissible payment of TA/DA due to mismatch of travel claims with CPMS data – Nu.30,375.00 – (2.1.3)	3,000.00	3,088.77	-
653	Faculty of Traditional Medicine, KGUMSB, Thimphu	SCID-2022- 528	1	2.1.3	In-admissible payment of TA/DA due to mismatch of travel claims with CPMS data – Nu.30,375.00 – (2.1.3)	8,250.00	<u>-</u>	8,250.00
654	Faculty of Traditional Medicine, KGUMSB, Thimphu	SCID-2022- 528	1	2.1.3	In-admissible payment of TA/DA due to mismatch of travel claims with CPMS data – Nu.30,375.00 – (2.1.3)	8,250.00	8,250.00	-
655	Faculty of Traditional Medicine, KGUMSB, Thimphu	SCID-2022- 528	1	2.1.3	In-admissible payment of TA/DA due to mismatch of travel claims with CPMS data – Nu.30,375.00 – (2.1.3)	4,000.00	4,376.11	23.67

656	Water Flagship Program, DES, MoWHS	SCID-2022- 469	1	2.1.3	Inadmissible payment due to mismatch of travel claims dates with CPMS data Nu.187,624.00 (2.1.3)	33,750.00	38,343.70	-
657	Water Flagship Program, DES, MoWHS	SCID-2022- 469	1	2.1.3	Inadmissible payment due to mismatch of travel claims dates with CPMS data Nu.187,624.00 (2.1.3)	3,000.00	3,017.75	-
658	Water Flagship Program, DES, MoWHS	SCID-2022- 469	1	2.1.3	Inadmissible payment due to mismatch of travel claims dates with CPMS data Nu.187,624.00 (2.1.3)	3,000.00	-	3,000.00
659	Water Flagship Program, DES, MoWHS	SCID-2022- 469	1	2.1.3	Inadmissible payment due to mismatch of travel claims dates with CPMS data Nu.187,624.00 (2.1.3)	3,000.00	3,118.36	-
660	Water Flagship Program, DES, MoWHS	SCID-2022- 469	1	2.1.3	Inadmissible payment due to mismatch of travel claims dates with CPMS data Nu.187,624.00 (2.1.3)	12,124.00	12,195.75	-
661	Water Flagship Program, DES, MoWHS	SCID-2022- 469	1	2.1.3	Inadmissible payment due to mismatch of travel claims dates with CPMS data Nu.187,624.00 (2.1.3)	18,750.00	19,169.18	(209.59)
662	Water Flagship Program, DES, MoWHS	SCID-2022- 469	1	2.1.3	Inadmissible payment due to mismatch of travel claims dates with CPMS data Nu.187,624.00 (2.1.3)	15,000.00	15,355.07	-
663	Water Flagship Program, DES, MoWHS	SCID-2022- 469	1	2.1.3	Inadmissible payment due to mismatch of travel claims dates with CPMS data Nu.187,624.00 (2.1.3)	94,500.00	-	94,500.00
664	Water Flagship Program, DES, MoWHS	SCID-2022- 469	1	2.1.3	Inadmissible payment due to mismatch of travel claims dates with CPMS data Nu.187,624.00 (2.1.3)	4,500.00	-	4,500.00
665	Fleming Fund Project. Implemented by Dept. of Medical Services, MoH	SCID-2023- 31	2	2.1.3	Inadmissible payment of full TA/DA for duration less than 12 hours	3,750.00	-	3,750.00
666	Fleming Fund Project. Implemented by Dept. of Medical Services, MoH	SCID-2023- 31	2	2.1.3	Inadmissible payment of full TA/DA for duration less than 12 hours	3,750.00	3,823.97	-
667	Bhutan Council for School Examinations and Assessment	SCID-2022- 618	1	2.1.3	Inadmissible POL recoupment without movement of the Pool Vehicle -Nu. 13,788.00 (2.1.3)	13,788.00	13,887.73	-
668	Bhutan Council for School Examinations and Assessment	SCID-2022- 618	2	2.1.3	Inadmissible payment of 10% service charge – Nu.27,540.00 (2.1.3)	27,540.00	-	30,799.53

669	Department of Roads, MoWHS	SCID-2023- 68	1	2.1.3	Inadmissible payment due to mismatch of travel claims dates with CPMS data - Nu. 60,368.00 (2.1.3)	29,000.00	29,000.00	
670	Department of Roads, MoWHS	SCID-2023- 68	1	2.1.3	Inadmissible payment due to mismatch of travel claims dates with CPMS data – Nu. 60,368.00 (2.1.3)	26,250.00	28,442.05	
671	Department of Roads, MoWHS	SCID-2023- 68	1	2.1.3	Inadmissible payment due to mismatch of travel claims dates with CPMS data – Nu. 60,368.00 (2.1.3)	5,118.00	5,118.00	-
672	Road Safety and Transport Authority including revenue, MoIC	SCID-2022- 601	1.2	2.1.3	Inadmissible grant of advance	-	-	-
673	Department of Air Transport Authority including revenue account, Paro, MoIC	SCID-2023- 43	2.1	2.1.3	Inadmissible payment of 27.99% cost index over analyzed rate -Nu. 995,214.00	995,214.00	-	995,214.00
674	Directorate of Services, MoH	SCID-2023- 154	1	2.1.3	Inadmissible payment due to mismatch of travel claims with CPMS data	3,000.00	3,051.29	7.89
675	Directorate of Services, MoH	SCID-2023- 154	1	2.1.3	Inadmissible payment due to mismatch of travel claims with CPMS data	30,000.00	30,000.00	-
676	Jigme Dorji Wangchuck National Referral Hospital	SCID-2023- 92	1	2.1.3	Inadmissible payment of professional allowance (PA) during study leave - Nu. 26,159.29 (2.1.3)	4,864.29	4,877.08	
677	Jigme Dorji Wangchuck National Referral Hospital	SCID-2023- 92	1	2.1.3	Inadmissible payment of professional allowance (PA) during study leave - Nu. 26,159.29 (2.1.3)	3,530.00	3,539.28	
678	Jigme Dorji Wangchuck National Referral Hospital	SCID-2023- 92	1	2.1.3	Inadmissible payment of professional allowance (PA) during study leave - Nu. 26,159.29 (2.1.3)	17,765.00	17,811.72	
679	Jigme Dorji Wangchuck National Referral Hospital	SCID-2023- 92	2	2.1.3	Inadmissible payment of full TA/DA for duration less than 12 hours - Nu. 24,500.00 (2.1.3)	10,500.00	-	10,500.00
680	Jigme Dorji Wangchuck National Referral Hospital	SCID-2023- 92	2	2.1.3	Inadmissible payment of full TA/DA for duration less than 12 hours - Nu. 24,500.00 (2.1.3)	5,250.00	-	5,250.00
681	Jigme Dorji Wangchuck National Referral Hospital	SCID-2023- 92	2	2.1.3	Inadmissible payment of full TA/DA for duration less than 12 hours - Nu. 24,500.00 (2.1.3)	8,750.00	-	8,750.00

(02	UNICEE Assists I Province May	SCID-2023-		242	Inadmissible payment of full TA/DA for duration less than 12 hours - Nu.	2 000 00	2 000 00	
682	UNICEF Assisted Project, MoH	249 SCID-2023-	2	2.1.3	8,250.00 (2.1.3)  Inadmissible payment of full TA/DA for duration less than 12 hours - Nu.	3,000.00	3,000.00	-
683	UNICEF Assisted Project, MoH	249	2	2.1.3	8,250.00 (2.1.3)	5,250.00	5,250.00	-
684	UNICEF Assisted Project, MoH	SCID-2023- 249	3	2.1.3	Inadmissible Payment of Travelling Allowance (Mileage) - Nu. 5,328.00 (2.1.3)	3,872.00	3,872.00	22.91
685	UNICEF Assisted Project, MoH	SCID-2023- 249	3	2.1.3	Inadmissible Payment of Travelling Allowance (Mileage) - Nu. 5,328.00 (2.1.3)	1,456.00	1,456.00	
686	Construction Development Board	SCID-2023- 301	1	2.1.3	Inadmissible payment due to mismatch of travel claims dates with CPMS data - Nu. 46,750.00 (2.1.3)	3,750.00	3,794.38	-
687	Construction Development Board	SCID-2023- 301	1	2.1.3	Inadmissible payment due to mismatch of travel claims dates with CPMS data – Nu. 46,750.00 (2.1.3)	7,500.00	7,500.00	-
688	Construction Development Board	SCID-2023- 301	1	2.1.3	Inadmissible payment due to mismatch of travel claims dates with CPMS data – Nu. 46,750.00 (2.1.3)	1,000.00	1,011.84	-
689	Construction Development Board	SCID-2023- 301	1	2.1.3	Inadmissible payment due to mismatch of travel claims dates with CPMS data – Nu. 46,750.00 (2.1.3)	5,000.00	5,000.00	-
690	Construction Development Board	SCID-2023- 301	1	2.1.3	Inadmissible payment due to mismatch of travel claims dates with CPMS data – Nu. 46,750.00 (2.1.3)	6,000.00	6,071.01	-
691	Construction Development Board	SCID-2023- 301	1	2.1.3	Inadmissible payment due to mismatch of travel claims dates with CPMS data – Nu. 46,750.00 (2.1.3)	6,000.00	6,094.68	-
692	Construction Development Board	SCID-2023- 301	1	2.1.3	Inadmissible payment due to mismatch of travel claims dates with CPMS data – Nu. 46,750.00 (2.1.3)	3,000.00	3,035.51	-
693	Construction Development Board	SCID-2023- 301	1	2.1.3	Inadmissible payment due to mismatch of travel claims dates with CPMS data – Nu. 46,750.00 (2.1.3)	4,500.00	4,553.26	-
694	Construction Development Board	SCID-2023- 301	1	2.1.3	Inadmissible payment due to mismatch of travel claims dates with CPMS data – Nu. 46,750.00 (2.1.3)	1,250.00	1,264.79	-

	Construction Development	SCID-2023-			Inadmissible payment due to mismatch of travel claims dates with			
695	Board	301	1	2.1.3	CPMS data - Nu. 46,750.00 (2.1.3)	1,500.00	1,500.00	-
696	Construction Development Board	SCID-2023- 301	1	2.1.3	Inadmissible payment due to mismatch of travel claims dates with CPMS data – Nu. 46,750.00 (2.1.3)	1,500.00	1,517.75	-
697	Construction Development Board	SCID-2023- 301	1	2.1.3	Inadmissible payment due to mismatch of travel claims dates with CPMS data – Nu. 46,750.00 (2.1.3)	5,750.00	5,818.05	
698	Secretariat, MoAF including Prudent Project	RTICD- 2022-475	1	2.1.3	Inadmissible payment of Soelra, Semso and Others	312,900.00		312,900.00
699	Secretariat, MoLHR	RTICD- 2022-598	1	2.1.3	Inadmissible payment of Soelra & Others	517,244.00		517,244.00
700	Department of Agriculture	RTICD- 2022-465	4	2.1.3	Mismatch of travel claims with CPMS data resulting into inadmissible payment of TADA to the officials	11,148.00	11,389.90	
701	Department of Agriculture	RTICD- 2022-465	4	2.1.3	Mismatch of travel claims with CPMS data resulting into inadmissible payment of TADA to the officials	11,814.00	12,443.22	
702	Department of Agriculture	RTICD- 2022-465	4	2.1.3	Mismatch of travel claims with CPMS data resulting into inadmissible payment of TADA to the officials	6,740.00	7,041.36	
703	National Centre for Animal Health, Serbithang (including Medicine Revolving Fund CD Account), Department of Livestock, MoAL	RTICD- 2023-260	2	2.1.3	Inadmissible payment due to mismatch of travel claims with CPMS data	2,590.00	2,590.00	-
704	National Centre for Animal Health, Serbithang (including Medicine Revolving Fund CD Account), Department of Livestock, MoAL	RTICD- 2023-260	2	2.1.3	Inadmissible payment due to mismatch of travel claims with CPMS data	962.50	962.50	
705	National Centre for Animal Health, Serbithang (including Medicine Revolving Fund CD Account), Department of Livestock, MoAL	RTICD- 2023-260	2	2.1.3	Inadmissible payment due to mismatch of travel claims with CPMS data	1,005.00	1,005.00	-

	National Centre for Animal Health, Serbithang (including Medicine Revolving Fund CD Account), Department of	RTICD-			Inadmissible payment due to mismatch of travel claims with CPMS			
706	Livestock, MoAL	2023-260	2	2.1.3	data	8,469.00	8,469.00	-
707	National Centre for Animal Health, Serbithang (including Medicine Revolving Fund CD Account), Department of Livestock, MoAL	RTICD- 2023-260	2	2.1.3	Inadmissible payment due to mismatch of travel claims with CPMS data	3,245.00	3,245.00	-
708	National Centre for Animal Health, Serbithang (including Medicine Revolving Fund CD Account), Department of Livestock, MoAL	RTICD- 2023-260	2	2.1.3	Inadmissible payment due to mismatch of travel claims with CPMS data	4,729.00	<u>-</u>	4,729.00
709	National Centre for Animal Health, Serbithang (including Medicine Revolving Fund CD Account), Department of Livestock, MoAL	RTICD- 2023-260	2	2.1.3	Inadmissible payment due to mismatch of travel claims with CPMS data	4,701.00	4,701.00	-
710	National Centre for Animal Health, Serbithang (including Medicine Revolving Fund CD Account), Department of Livestock, MoAL	RTICD- 2023-260	2	2.1.3	Inadmissible payment due to mismatch of travel claims with CPMS	2,338.00	2,338.00	
711	National Centre for Animal Health, Serbithang (including Medicine Revolving Fund CD Account), Department of Livestock, MoAL	RTICD- 2023-260	2	2.1.3	Inadmissible payment due to mismatch of travel claims with CPMS data	4,632.00	2,336.00	4,632.00
711	National Centre for Animal Health, Serbithang (including Medicine Revolving Fund CD Account), Department of Livestock, MoAL	RTICD- 2023-260	2	2.1.3	Inadmissible payment due to mismatch of travel claims with CPMS data	5,189.00	5,189.00	4,032.00
713	National Centre for Animal Health, Serbithang (including Medicine Revolving Fund CD Account), Department of Livestock, MoAL	RTICD- 2023-260	2	2.1.3	Inadmissible payment due to mismatch of travel claims with CPMS data	4,103.00	4,103.00	-
714	National Centre for Animal Health, Serbithang (including Medicine Revolving Fund CD	RTICD- 2023-260	2	2.1.3	Inadmissible payment due to mismatch of travel claims with CPMS data	3,598.00	3,598.00	-

	Account), Department of Livestock, MoAL							
715	National Centre for Animal Health, Serbithang (including Medicine Revolving Fund CD Account), Department of Livestock, MoAL	RTICD- 2023-260	2	2.1.3	Inadmissible payment due to mismatch of travel claims with CPMS data	4,375.00	<u>.</u>	4,375.00
716	National Centre for Animal Health, Serbithang (including Medicine Revolving Fund CD Account), Department of Livestock, MoAL	RTICD- 2023-260	2	2.1.3	Inadmissible payment due to mismatch of travel claims with CPMS data	1,747.00	1,747.00	
717	National Centre for Animal Health, Serbithang (including Medicine Revolving Fund CD Account), Department of Livestock, MoAL	RTICD- 2023-260	2	2.1.3	Inadmissible payment due to mismatch of travel claims with CPMS data	4,681.00	-	4,681.00
718	National Centre for Animal Health, Serbithang (including Medicine Revolving Fund CD Account), Department of Livestock, MoAL	RTICD- 2023-260	2	2.1.3	Inadmissible payment due to mismatch of travel claims with CPMS data	7,924.00	7,924.00	-
719	National Centre for Animal Health, Serbithang (including Medicine Revolving Fund CD Account), Department of Livestock, MoAL	RTICD- 2023-260	2	2.1.3	Inadmissible payment due to mismatch of travel claims with CPMS data	3,623.00	3,623.00	-
720	National Centre for Animal Health, Serbithang (including Medicine Revolving Fund CD Account), Department of Livestock, MoAL	RTICD- 2023-260	2	2.1.3	Inadmissible payment due to mismatch of travel claims with CPMS data	5,882.00	-	5,882.00
721	National Centre for Animal Health, Serbithang (including Medicine Revolving Fund CD Account), Department of Livestock, MoAL	RTICD- 2023-260	2	2.1.3	Inadmissible payment due to mismatch of travel claims with CPMS data	5,740.00	5,740.00	
722	National Centre for Animal Health, Serbithang (including Medicine Revolving Fund CD Account), Department of Livestock, MoAL	RTICD- 2023-260	2	2.1.3	Inadmissible payment due to mismatch of travel claims with CPMS data	4,190.00	-	4,190.00

	National Centre for Animal Health, Serbithang (including Medicine Revolving Fund CD Account), Department of	RTICD-			Inadmissible payment due to mismatch of travel claims with CPMS			
723	Livestock, MoAL	2023-260	2	2.1.3	data	1,052.00	-	1,052.00
724	National Centre for Animal Health, Serbithang (including Medicine Revolving Fund CD Account), Department of Livestock, MoAL	RTICD- 2023-260	2	2.1.3	Inadmissible payment due to mismatch of travel claims with CPMS data	7,777.00	-	7,777.00
725	National Centre for Animal Health, Serbithang (including Medicine Revolving Fund CD Account), Department of Livestock, MoAL	RTICD- 2023-260	2	2.1.3	Inadmissible payment due to mismatch of travel claims with CPMS data	6,073.00	6,073.00	-
726	National Centre for Animal Health, Serbithang (including Medicine Revolving Fund CD Account), Department of Livestock, MoAL	RTICD- 2023-260	2	2.1.3	Inadmissible payment due to mismatch of travel claims with CPMS data	4,435.00	4,435.00	-
727	National Centre for Animal Health, Serbithang (including Medicine Revolving Fund CD Account), Department of Livestock, MoAL	RTICD- 2023-260	2	2.1.3	Inadmissible payment due to mismatch of travel claims with CPMS data	3,500.00	3,500.00	_
728	National Centre for Animal Health, Serbithang (including Medicine Revolving Fund CD Account), Department of Livestock, MoAL	RTICD- 2023-260	2	2.1.3	Inadmissible payment due to mismatch of travel claims with CPMS data	4,200.00	4,200.00	-
729	National Centre for Animal Health, Serbithang (including Medicine Revolving Fund CD Account), Department of Livestock, MoAL	RTICD- 2023-260	2	2.1.3	Inadmissible payment due to mismatch of travel claims with CPMS data	6,115.00	6,115.00	-
730	National Centre for Animal Health, Serbithang (including Medicine Revolving Fund CD Account), Department of Livestock, MoAL	RTICD- 2023-260	2	2.1.3	Inadmissible payment due to mismatch of travel claims with CPMS data	2,100.00	2,100.00	-
731	National Centre for Animal Health, Serbithang (including Medicine Revolving Fund CD	RTICD- 2023-260	2	2.1.3	Inadmissible payment due to mismatch of travel claims with CPMS data	2,100.00	2,100.00	-

	Account), Department of Livestock, MoAL							
732	National Centre for Animal Health, Serbithang (including Medicine Revolving Fund CD Account), Department of Livestock, MoAL	RTICD- 2023-260	2	2.1.3	Inadmissible payment due to mismatch of travel claims with CPMS data	2,217.00	2,217.00	-
733	National Centre for Animal Health, Serbithang (including Medicine Revolving Fund CD Account), Department of Livestock, MoAL	RTICD- 2023-260	2	2.1.3	Inadmissible payment due to mismatch of travel claims with CPMS data	1,926.00	1,926.00	
734	National Centre for Animal Health, Serbithang (including Medicine Revolving Fund CD Account), Department of Livestock, MoAL	RTICD- 2023-260	2	2.1.3	Inadmissible payment due to mismatch of travel claims with CPMS data	1,568.00	-	1,568.00
735	National Centre for Animal Health, Serbithang (including Medicine Revolving Fund CD Account), Department of Livestock, MoAL	RTICD- 2023-260	2	2.1.3	Inadmissible payment due to mismatch of travel claims with CPMS data	3,684.00	3,734.87	-
736	National Centre for Animal Health, Serbithang (including Medicine Revolving Fund CD Account), Department of Livestock, MoAL	RTICD- 2023-260	2	2.1.3	Inadmissible payment due to mismatch of travel claims with CPMS data	2,195.00	2,195.00	_
737	National Centre for Animal Health, Serbithang (including Medicine Revolving Fund CD Account), Department of Livestock, MoAL	RTICD- 2023-260	2	2.1.3	Inadmissible payment due to mismatch of travel claims with CPMS data	6,990.00	6,990.00	-
738	National Centre for Animal Health, Serbithang (including Medicine Revolving Fund CD Account), Department of Livestock, MoAL	RTICD- 2023-260	2	2.1.3	Inadmissible payment due to mismatch of travel claims with CPMS data	5,385.00	5,385.00	-
739	National Centre for Animal Health, Serbithang (including Medicine Revolving Fund CD Account), Department of Livestock, MoAL	RTICD- 2023-260	2	2.1.3	Inadmissible payment due to mismatch of travel claims with CPMS data	1,312.00	-	1,312.00

	National Centre for Animal Health, Serbithang (including Medicine Revolving Fund CD	DELCD			Inadmissible payment due to			
740	Account), Department of Livestock, MoAL	RTICD- 2023-260	2	2.1.3	mismatch of travel claims with CPMS data	3,113.00	3,113.00	_
741	National Centre for Animal Health, Serbithang (including Medicine Revolving Fund CD Account), Department of Livestock, MoAL	RTICD- 2023-260	2	2.1.3	Inadmissible payment due to mismatch of travel claims with CPMS data	1,321.00	1,321.00	_
742	National Centre for Animal Health, Serbithang (including Medicine Revolving Fund CD Account), Department of Livestock, MoAL	RTICD- 2023-260	2	2.1.3	Inadmissible payment due to mismatch of travel claims with CPMS data	1,050.00	-	1,050.00
743	National Centre for Animal Health, Serbithang (including Medicine Revolving Fund CD Account), Department of Livestock, MoAL	RTICD- 2023-260	2	2.1.3	Inadmissible payment due to mismatch of travel claims with CPMS data	1,050.00	_	1,050.00
	National Centre for Animal Health, Serbithang (including Medicine Revolving Fund CD Account), Department of	RTICD-			Inadmissible payment due to mismatch of travel claims with CPMS			
744	Livestock, MoAL  National Centre for Animal Health, Serbithang (including Medicine Revolving Fund CD Account), Department of Livestock, MoAL	2023-260 RTICD- 2023-260	2	2.1.3	Inadmissible payment due to mismatch of travel claims with CPMS data	6,381.00 8,295.00		6,381.00 8,295.00
746	National Centre for Animal Health, Serbithang (including Medicine Revolving Fund CD Account), Department of Livestock, MoAL	RTICD- 2023-260	2	2.1.3	Inadmissible payment due to mismatch of travel claims with CPMS data	3,360.00		3,360.00
747	National Centre for Animal Health, Serbithang (including Medicine Revolving Fund CD Account), Department of Livestock, MoAL	RTICD- 2023-260	2	2.1.3	Inadmissible payment due to mismatch of travel claims with CPMS data	6,090.00	9,975.00	(3,885.00)
748	National Centre for Animal Health, Serbithang (including Medicine Revolving Fund CD	RTICD- 2023-260	2	2.1.3	Inadmissible payment due to mismatch of travel claims with CPMS data	4,884.00	-	4,884.00

	Account), Department of Livestock, MoAL							
749	National Centre for Animal Health, Serbithang (including Medicine Revolving Fund CD Account), Department of Livestock, MoAL	RTICD- 2023-260	2	2.1.3	Inadmissible payment due to mismatch of travel claims with CPMS data	5,775.00	-	5,775.00
750	National Centre for Animal Health, Serbithang (including Medicine Revolving Fund CD Account), Department of Livestock, MoAL	RTICD- 2023-260	2	2.1.3	Inadmissible payment due to mismatch of travel claims with CPMS data	2,100.00	_	2,100.00
751	National Centre for Animal Health, Serbithang (including Medicine Revolving Fund CD Account), Department of Livestock, MoAL	RTICD- 2023-260	2	2.1.3	Inadmissible payment due to mismatch of travel claims with CPMS data	1,575.00	_	1,575.00
752	National Centre for Animal Health, Serbithang (including Medicine Revolving Fund CD Account), Department of Livestock, MoAL	RTICD- 2023-260	2	2.1.3	Inadmissible payment due to mismatch of travel claims with CPMS data	4,375.00		4,375.00
753	National Centre for Animal Health, Serbithang (including Medicine Revolving Fund CD Account), Department of Livestock, MoAL	RTICD- 2023-260	2	2.1.3	Inadmissible payment due to mismatch of travel claims with CPMS data	18,600.00		18,600.00
754	National Centre for Animal Health, Serbithang (including Medicine Revolving Fund CD Account), Department of Livestock, MoAL	RTICD- 2023-260	2	2.1.3	Inadmissible payment due to mismatch of travel claims with CPMS data	18,600.00	_	18,600.00
755	National Centre for Animal Health, Serbithang (including Medicine Revolving Fund CD Account), Department of Livestock, MoAL	RTICD- 2023-260	2	2.1.3	Inadmissible payment due to mismatch of travel claims with CPMS data	23,410.00	-	23,410.00
756	National Centre for Animal Health, Serbithang (including Medicine Revolving Fund CD Account), Department of Livestock, MoAL	RTICD- 2023-260	2	2.1.3	Inadmissible payment due to mismatch of travel claims with CPMS data	750.00	750.00	-

	National Centre for Animal Health, Serbithang (including Medicine Revolving Fund CD				Inadmissible payment due to			
757	Account), Department of Livestock, MoAL	RTICD- 2023-260	2	2.1.3	mismatch of travel claims with CPMS data	4,304.00	4,304.00	_
758	National Centre for Animal Health, Serbithang (including Medicine Revolving Fund CD Account), Department of Livestock, MoAL	RTICD- 2023-260	2	2.1.3	Inadmissible payment due to mismatch of travel claims with CPMS data	6,361.00	.,500.1100	6,361.00
759	National Centre for Animal Health, Serbithang (including Medicine Revolving Fund CD Account), Department of Livestock, MoAL	RTICD- 2023-260	2	2.1.3	Inadmissible payment due to mismatch of travel claims with CPMS data	3,885.00	9,975.00	(6,090.00)
760	National Centre for Animal Health, Serbithang (including Medicine Revolving Fund CD Account), Department of Livestock, MoAL	RTICD- 2023-260	2	2.1.3	Inadmissible payment due to mismatch of travel claims with CPMS data	8,190.00	8,190.00	-
761	National Centre for Animal Health, Serbithang (including Medicine Revolving Fund CD Account), Department of Livestock, MoAL	RTICD- 2023-260	2	2.1.3	Inadmissible payment due to mismatch of travel claims with CPMS data	2,625.00	_	2,625.00
762	National Centre for Animal Health, Serbithang (including Medicine Revolving Fund CD Account), Department of Livestock, MoAL	RTICD- 2023-260	2	2.1.3	Inadmissible payment due to mismatch of travel claims with CPMS data	1,260.00	1,270.77	
763	National Centre for Animal Health, Serbithang (including Medicine Revolving Fund CD Account), Department of Livestock, MoAL	RTICD- 2023-260	2	2.1.3	Inadmissible payment due to mismatch of travel claims with CPMS data	6,048.00	6,048.00	-
764	National Centre for Animal Health, Serbithang (including Medicine Revolving Fund CD Account), Department of Livestock, MoAL	RTICD- 2023-260	2	2.1.3	Inadmissible payment due to mismatch of travel claims with CPMS data	2,755.00	2,756.81	-
765	National Centre for Animal Health, Serbithang (including Medicine Revolving Fund CD	RTICD- 2023-260	2	2.1.3	Inadmissible payment due to mismatch of travel claims with CPMS data	22,801.00	22,859.81	-

	Account), Department of Livestock, MoAL							
766	Regional Revenue & Customs Office (RRCO), Bumthang	OAAGB- 2022-405	1	2.1.3	Irregular payment of TA/DA for tour not performed	4,000.00	-	4,000.00
767	Regional Revenue & Customs Office (RRCO), Bumthang	OAAGB- 2022-405	1	2.1.3	Irregular payment of TA/DA for tour not performed	18,477.00	18,477.00	-
768	Regional Revenue & Customs Office (RRCO), Bumthang	OAAGB- 2022-405	1	2.1.3	Irregular payment of TA/DA for tour not performed	10,500.00	10,500.00	-
769	Regional Revenue & Customs Office (RRCO), Bumthang	OAAGB- 2022-405	1	2.1.3	Irregular payment of TA/DA for tour not performed	24,000.00	24,000.00	-
770	Regional Revenue & Customs Office (RRCO), Bumthang	OAAGB- 2022-405	1.2	2.1.3	Doubtful Payment of TA/DA	15,000.00	15,128.22	-
771	Regional Revenue & Customs Office (RRCO), Bumthang	OAAGB- 2022-405	1.2	2.1.3	Doubtful Payment of TA/DA	17,176.00	17,322.82	-
772	Regional Revenue & Customs Office (RRCO), Bumthang	OAAGB- 2022-405	1.2	2.1.3	Doubtful Payment of TA/DA	15,000.00	15,128.22	-
773	Regional Revenue & Customs Office (RRCO), Bumthang	OAAGB- 2022-405	1.2	2.1.3	Doubtful Payment of TA/DA	14,750.00	14,750.00	-
774	Regional Revenue & Customs Office (RRCO), Bumthang	0AAGB- 2022-405	1.2	2.1.3	Doubtful Payment of TA/DA	15,676.00	15,676.00	-
775	Regional Revenue & Customs Office (RRCO), Bumthang	OAAGB- 2022-405	4	2.1.3	Inadmissible payment of leave encashment due to grant of earned leave during the probation period	20,372.00	20,372.00	-
776	Wangchuck Centennial National Park, Bumthang	OAAGB- 2022-406	1.1	2.1.3	Mismatch of travel claims with CPMS data resulting into inadmissible payment of TADA to the officials	-	-	-
777	Dzongkhag Court, Bumthang	OAAGB- 2022-468	1	2.1.3	Inadmissible payment of TA/DA to officials	1,000.00	1,067.73	-

		OAACD			In decirities were set of TA/DA to		
778	Dzongkhag Court, Bumthang	OAAGB- 2022-468	1	2.1.3	Inadmissible payment of TA/DA to officials	1,250.00	1,334.66
		OAAGB-			Inadmissible payment of TA/DA to		
779	Dzongkhag Court, Bumthang	2022-468	1	2.1.3	officials	2,000.00	2,000.00
		OAAGB-			Inadmissible payment of TA/DA to		
780	Dzongkhag Court, Bumthang	2022-468	1	2.1.3	officials	625.00	625.00
781	Dzongkhag Court, Bumthang	OAAGB- 2022-468	1	2.1.3	Inadmissible payment of TA/DA to officials	1,000.00	1,067.73
701	Dzongknag Court, Dumthang	2022-400	1	2.1.3	Unicials	1,000.00	1,007.73
782	Dzongkhag Court, Bumthang	OAAGB- 2022-468	1	2.1.3	Inadmissible payment of TA/DA to officials	15,931.00	17,009.94
	Phrumsengla National Park,	OAAGB-					
783	Ura, Bumthang	2022-499	2	2.1.3	Inadmissible payment of TADA	16,162.00	16,746.49
	Phrumsengla National Park,	OAAGB-					
784	Ura, Bumthang	2022-499	2	2.1.3	Inadmissible payment of TADA	1,250.00	1,250.00
	Phrumsengla National Park,	OAAGB-					
785	Ura, Bumthang	2022-499	2	2.1.3	Inadmissible payment of TADA	13,948.00	13,948.00
	Phrumsengla National Park,	OAAGB-					
786	Ura, Bumthang	2022-499	2	2.1.3	Inadmissible payment of TADA	5,153.00	5,153.00
	Phrumsengla National Park,	OAAGB-					
787	Ura, Bumthang	2022-499	2	2.1.3	Inadmissible payment of TADA	8,853.00	9,103.31
	Phrumsengla National Park,	OAAGB-					
788	Ura, Bumthang	2022-499	2	2.1.3	Inadmissible payment of TADA	3,423.00	3,423.00
	Phrumsengla National Park,	OAAGB-					
789	Ura, Bumthang	2022-499	2	2.1.3	Inadmissible payment of TADA	3,700.00	3,700.00
	Phrumsengla National Park,	OAAGB-					
790	Ura, Bumthang	2022-499	2	2.1.3	Inadmissible payment of TADA	18,900.00	18,900.00

	Phrumsengla National Park,	OAAGB-				0.670.00	0.670.00	
791	Ura, Bumthang	2022-499	2	2.1.3	Inadmissible payment of TADA	8,650.00	8,650.00	-
792	Phrumsengla National Park, Ura, Bumthang	OAAGB- 2022-499	2	2.1.3	Inadmissible payment of TADA	8,650.00	8,650.00	-
793	Phrumsengla National Park, Ura, Bumthang	OAAGB- 2022-499	2	2.1.3	Inadmissible payment of TADA	9,000.00	9,000.00	
794	Phrumsengla National Park, Ura, Bumthang	OAAGB- 2022-499	2	2.1.3	Inadmissible payment of TADA	5,688.00	5,688.00	-
795	CARLEP, Wengkhar including Regional Office, Khangma, and implementing agencies	OAAGB- 2022-411	1	2.1.3	Irregular payment of TA/DA for tour not performed	2,250.00	2,358.00	-
796	CARLEP, Wengkhar including Regional Office, Khangma, and implementing agencies	OAAGB- 2022-411	1	2.1.3	Irregular payment of TA/DA for tour not performed	15,662.00	-	15,662.00
797	CARLEP, Wengkhar including Regional Office, Khangma, and implementing agencies	OAAGB- 2022-411	1	2.1.3	Irregular payment of TA/DA for tour not performed	13,180.00	-	13,180.00
798	CARLEP, Wengkhar including Regional Office, Khangma, and implementing agencies	OAAGB- 2022-411	1	2.1.3	Irregular payment of TA/DA for tour not performed	13,134.00	-	13,134.00
799	CARLEP, Wengkhar including Regional Office, Khangma, and implementing agencies	OAAGB- 2022-411	1	2.1.3	Irregular payment of TA/DA for tour not performed	19,328.00	19,328.00	470.23
800	CARLEP, Wengkhar including Regional Office, Khangma, and implementing agencies	OAAGB- 2022-411	1	2.1.3	Irregular payment of TA/DA for tour not performed	21,336.00	21,798.96	
801	Regional Pig & Poultry Breeding Centre, Lingmethang, Mongar	OAAGB- 2023-35	1	2.1.3	Irregular payment of TA/DA for tour not performed	4,500.00	4,500.00	-
802	Regional Pig & Poultry Breeding Centre, Lingmethang, Mongar	0AAGB- 2023-35	1	2.1.3	Irregular payment of TA/DA for tour not performed	9,350.00	9,350.00	-
803	Regional Pig & Poultry Breeding Centre, Lingmethang, Mongar	OAAGB- 2023-35	1	2.1.3	Irregular payment of TA/DA for tour not performed	24,064.00	24,064.00	-

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	Regional Pig & Poultry Breeding	OAAGB-			Irregular payment of TA/DA for tour			
804	Centre, Lingmethang, Mongar	2023-35	1	2.1.3	not performed	22,510.00	22,510.00	-
	Regional Pig & Poultry Breeding	OAAGB-			Irregular payment of TA/DA for tour			
805	Centre, Lingmethang, Mongar	2023-35	1	2.1.3	not performed	14,484.00	14,484.00	-
006	Regional Pig & Poultry Breeding	OAAGB-	1	242	Irregular payment of TA/DA for tour	7 500 00	7 500 00	
806	Centre, Lingmethang, Mongar	2023-35	1	2.1.3	not performed	7,500.00	7,500.00	-
	Designal Dis 6 Devilor Dreeding	OAACD			Impossible recomment of TA/DA for town			
807	Regional Pig & Poultry Breeding Centre, Lingmethang, Mongar	OAAGB- 2023-35	1	2.1.3	Irregular payment of TA/DA for tour not performed	11,994.00	11,994.00	_
007	dentre) zingmetnang, mengar	2020 00	-	2.1.0	not periormed	11,551100	11,991100	
	Regional Pig & Poultry Breeding	OAAGB-			Irregular payment of TA/DA for tour			
808	Centre, Lingmethang, Mongar	2023-35	1	2.1.3	not performed	5,000.00	5,000.00	-
	Regional Pig & Poultry Breeding	OAAGB-			Irregular payment of TA/DA for tour			
809	Centre, Lingmethang, Mongar	2023-35	1	2.1.3	not performed	6,250.00	6,250.00	-
040	Regional Pig & Poultry Breeding	OAAGB-			Irregular payment of TA/DA for tour	2 2 2 2 2 2	2 222 22	
810	Centre, Lingmethang, Mongar	2023-35	1	2.1.3	not performed	2,000.00	2,000.00	-
		0.1.60						
811	Regional Pig & Poultry Breeding Centre, Lingmethang, Mongar	OAAGB- 2023-35	2	2.1.3	Excess payment of TA/DA due to the system error	5,940.00	5,940.00	_
011		2023-33		2.1.3	System error	3,740.00	3,740.00	_
	Regional Agriculture and Marketing Co-operatives	OAAGB-			Irregular payment of TA/DA for tour			
812	(RAMCO), Mongar	2023-34	1	2.1.3	not performed	24,000.00	24,031.56	-
	Regional Agriculture and							
	Marketing Co-operatives	OAAGB-			Irregular payment of TA/DA for tour			
813	(RAMCO), Mongar	2023-34	1	2.1.3	not performed	5,000.00	5,006.58	-
	Regional Agriculture and							
	Marketing Co-operatives	OAAGB-			Irregular payment of TA/DA for tour			
814	(RAMCO), Mongar	2023-34	1	2.1.3	not performed	7,500.00	7,509.86	-
	Regional Agriculture and	OAAGD						
815	Marketing Co-operatives (RAMCO), Mongar	OAAGB- 2023-34	2.1	2.1.3	Inadmissible payment of TA/DA	82,500.00	88,250.14	_
013		2023-34	2.1	2.1.3	maumissible payment of TA/DA	02,300.00	00,230.14	
	Regional Agriculture and Marketing Co-operatives	OAAGB-			Payment of full DSA for COVID 19			
816	(RAMCO), Mongar	2023-34	2.2	2.1.3	related duty	20,000.00	-	20,000.00
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817	Dzongkhag Administration, Zhemgang including eight Geogs	OAAGB- 2022-408	5.1	2.1.3	Payment of full salary for long term training	336,387.00	<u>-</u>	350,985.27
818	Dzongkhag Administration, Zhemgang including eight Geogs	OAAGB- 2022-408	5.2	2.1.3	Irregular payment of subsistence allowance during suspension	298,190.00	298,190.00	8,431.02
819	Dzongkhag Administration, Zhemgang including eight Geogs	OAAGB- 2022-408	5.3	2.1.3	Inadmissible payment of difficulty area allowance Nu. 336,000.00 (2.1.3)	24,000.00	24,000.00	31.56
820	Dzongkhag Administration, Zhemgang including eight Geogs	OAAGB- 2022-408	5.3	2.1.3	Inadmissible payment of difficulty area allowance Nu. 336,000.00 (2.1.3)	24,000.00	24,000.00	31.56
821	Dzongkhag Administration, Zhemgang including eight Geogs	OAAGB- 2022-408	5.3	2.1.3	Inadmissible payment of difficulty area allowance Nu. 336,000.00 (2.1.3)	24,000.00	24,031.56	-
822	Dzongkhag Administration, Zhemgang including eight Geogs	OAAGB- 2022-408	5.3	2.1.3	Inadmissible payment of difficulty area allowance Nu. 336,000.00 (2.1.3)	24,000.00	24,031.56	-
823	Dzongkhag Administration, Zhemgang including eight Geogs	OAAGB- 2022-408	5.3	2.1.3	Inadmissible payment of difficulty area allowance Nu. 336,000.00 (2.1.3)	24,000.00	24,031.56	-
824	Dzongkhag Administration, Zhemgang including eight Geogs	OAAGB- 2022-408	5.3	2.1.3	Inadmissible payment of difficulty area allowance Nu. 336,000.00 (2.1.3)	24,000.00	24,031.56	-
825	Dzongkhag Administration, Zhemgang including eight Geogs	OAAGB- 2022-408	5.3	2.1.3	Inadmissible payment of difficulty area allowance Nu. 336,000.00 (2.1.3)	24,000.00	24,615.45	-
826	Dzongkhag Administration, Zhemgang including eight Geogs	OAAGB- 2022-408	5.3	2.1.3	Inadmissible payment of difficulty area allowance Nu. 336,000.00 (2.1.3)	24,000.00	24,031.56	-
827	Dzongkhag Administration, Zhemgang including eight Geogs	OAAGB- 2022-408	5.3	2.1.3	Inadmissible payment of difficulty area allowance Nu. 336,000.00 (2.1.3)	24,000.00	<u>-</u>	24,000.00
828	Dzongkhag Administration, Zhemgang including eight Geogs	OAAGB- 2022-408	5.3	2.1.3	Inadmissible payment of difficulty area allowance Nu. 336,000.00 (2.1.3)	24,000.00	24,031.56	-
829	Dzongkhag Administration, Zhemgang including eight Geogs	OAAGB- 2022-408	5.3	2.1.3	Inadmissible payment of difficulty area allowance Nu. 336,000.00 (2.1.3)	24,000.00	24,568.11	-

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	Dzongkhag Administration,	OAAGB-			Inadmissible payment of difficulty			
830	Zhemgang including eight Geogs	2022-408	5.3	2.1.3	area allowance Nu. 336,000.00 (2.1.3)	24,000.00	24,031.56	-
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	Dzongkhag Administration,	OAAGB-			Inadmissible payment of difficulty			
831	Zhemgang including eight Geogs	2022-408	5.3	2.1.3	area allowance Nu. 336,000.00 (2.1.3)	24,000.00	16,524.00	7,497.73
	Dzongkhag Administration,	OAAGB-			Inadmissible payment of difficulty			
832	Zhemgang including eight Geogs	2022-408	5.3	2.1.3	area allowance Nu. 336,000.00 (2.1.3)	24,000.00	24,031.56	-
	Dzongkhag Administration,	OAAGB-			Payment of salary after			
833	Zhemgang including eight Geogs	2022-408	5.5	2.1.3	superannuation from service	12,045.00	<u> </u>	12,567.72
	Dzongkhag Administration,	OAAGB-			Payment of salary after			
834	Zhemgang including eight Geogs	2022-408	5.5	2.1.3	superannuation from service	12,045.00	-	12,567.72
					Payment made for travel not			
	Dzongkhag Administration,	OAAGB-			undertaken in the hiring of utility			
835	Zhemgang including eight Geogs	2022-408	36	2.1.3	vehicle for COVID 19 duty	57,535.71	-	60,032.61
					Inadmissible payment of cost index in the construction of drainage, wall,			
	Dzongkhag Administration,	OAAGB-			and installation of Hume pipe at Dali			
836	Zhemgang including eight Geogs	2022-408	42	2.1.3	farm road	288,754.72	-	288,754.72
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	Dzongkhag Administration,	OAAGB-			Inadmissible payment of contingency			
837	Zhemgang including eight Geogs	2022-408	44.1	2.1.3	and overhead charges	110,619.89	-	110,619.89
	Dzongkhag Administration,	OAAGB-						
838	Zhemgang including eight Geogs	2022-408	45.3	2.1.3	Inadmissible payment of cost index	37,500.29	-	37,500.29
	Dzongkhag Administration,	OAAGB-			In-admissible payment of travel			
839	Zhemgang including eight Geogs	2022-408	47	2.1.3	allowance	10,090.00	-	10,090.00
	Dzongkhag Administration,	OAAGB-			In-admissible payment of travel			
840	Zhemgang including eight Geogs	2022-408	47	2.1.3	allowance	1,692.00	-	1,692.00
	Dzongkhag Administration,	OAAGB-			In-admissible payment of travel			
841	Zhemgang including eight Geogs	2022-408	47	2.1.3	allowance	1,900.00	-	1,900.00

	Regional Road Safety and Transport Authority, Mongar including base office at							
842	Tashigang, Lhuentse and Trashiyangtse	OAAGB- 2023-268	2.01	2.1.3	Inadmissible claim of TADA	65,750.00	65,750.00	-
	Regional Road Safety and Transport Authority, Mongar including base office at					,	,	
843	Tashigang, Lhuentse and Trashiyangtse	OAAGB- 2023-268	2.02	2.1.3	Travel claims not substantiated by CPMS data	63,140.00	63,140.00	-
044	Dzongkhag Administration,	OAAGB-			Payment of stipend to Mask Dancers without supporting documents and payment after resignation	20,000,00	,	20 000 00
844	Zhemgang including eight Geogs  Dzongkhag Administration,	2022-408 OAAGB-	8	2.1.3	Nu.120,000.00 (2.1.3)  Payment of stipend to Mask Dancers without supporting documents and payment after resignation	30,000.00	-	30,000.00
845	Zhemgang including eight Geogs	2022-408	8	2.1.3	Nu.120,000.00 (2.1.3)	45,000.00	-	45,000.00
846	Dzongkhag Administration, Zhemgang including eight Geogs	OAAGB- 2022-408	34	2.1.3	Inadmissible payment of TADA to officials	8,750.00	-	8,750.00
847	Dzongkhag Administration, Zhemgang including eight Geogs	OAAGB- 2022-408	34	2.1.3	Inadmissible payment of TADA to officials	8,750.00	-	8,750.00
848	Dzongkhag Administration, Zhemgang including eight Geogs	OAAGB- 2022-408	34	2.1.3	Inadmissible payment of TADA to officials	8,715.00	-	8,715.00
849	Dzongkhag Administration, Zhemgang including eight Geogs	OAAGB- 2022-408	34	2.1.3	Inadmissible payment of TADA to officials	3,125.00	3,133.22	
850	Dzongkhag Administration, Zhemgang including eight Geogs	OAAGB- 2022-408	34	2.1.3	Inadmissible payment of TADA to officials	2,500.00	_	2,500.00
	Dzongkhag Administration,	OAAGB-			Inadmissible payment of TADA to officials	,		,
851	Zhemgang including eight Geogs	2022-408	34	2.1.3	Unicials	2,250.00	-	2,250.00
852	Dzongkhag Administration, Zhemgang including eight Geogs	OAAGB- 2022-408	34	2.1.3	Inadmissible payment of TADA to officials	2,224.00	-	2,224.00

853	Dzongkhag Administration, Zhemgang including eight Geogs	OAAGB- 2022-408	34	2.1.3	Inadmissible payment of TADA to officials	1,250.00		1,250.00
033	Zhenigang including eight Geogs	2022-400	34	2.1.3	Officials	1,250.00	•	1,250.00
	Dzongkhag Administration,	OAAGB-			Inadmissible payment of difficulty			
854	Zhemgang including eight Geogs	2022-408	49	2.1.3	area allowance	24,000.00	-	24,000.00
	Dzongkhag Administration,	OAAGB-			Inadmissible payment of difficulty			
855	Zhemgang including eight Geogs	2022-408	49	2.1.3	area allowance	24,000.00	<u>-</u>	24,000.00
856	Dzongkhag Administration, Zhemgang including eight Geogs	OAAGB- 2022-408	49	2.1.3	Inadmissible payment of difficulty area allowance	24,000.00	24,946.85	-
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0==	Dzongkhag Administration,	OAAGB-	40	0.4.0	Inadmissible payment of difficulty	20,000,00		22.22.22
857	Zhemgang including eight Geogs	2022-408	49	2.1.3	area allowance	20,000.00	-	20,000.00
	Dzongkhag Administration,	OAAGB-			Inadmissible payment of difficulty			
858	Zhemgang including eight Geogs	2022-408	49	2.1.3	area allowance	24,000.00	-	24,000.00
	B 11 41	OAAGD						
859	Dzongkhag Administration, Zhemgang including eight Geogs	OAAGB- 2022-408	49	2.1.3	Inadmissible payment of difficulty area allowance	24,000.00	24,631.23	-
860	Dzongkhag Administration, Zhemgang including eight Geogs	OAAGB- 2022-408	49	2.1.3	Inadmissible payment of difficulty area allowance	24.000.00	24.946.85	
800	Zhenigang including eight Geogs	2022-400	49	2.1.3	area anowance	24,000.00	24,940.05	-
	Dzongkhag Administration,	OAAGB-			Inadmissible payment of difficulty			
861	Zhemgang including eight Geogs	2022-408	49	2.1.3	area allowance	24,000.00	-	24,000.00
	Dzongkhag Administration,	OAAGB-			Inadmissible payment of difficulty			
862	Zhemgang including eight Geogs	2022-408	49	2.1.3	area allowance	24,000.00	-	24,000.00
863	Dzongkhag Administration, Zhemgang including eight Geogs	OAAGB- 2022-408	49	2.1.3	Inadmissible payment of difficulty area allowance	24,000.00	_	24,000.00
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	Dzongkhag Administration,	OAAGB-			Inadmissible payment of difficulty			
864	Zhemgang including eight Geogs	2022-408	49	2.1.3	area allowance	24,000.00	24,946.85	
	Dzongkhag Administration,	OAAGB-			Inadmissible payment of difficulty			
865	Zhemgang including eight Geogs	2022-408	49	2.1.3	area allowance	24,000.00	-	24,000.00

066	Dzongkhag Administration,	OAAGB-	40	212	Inadmissible payment of difficulty	22 000 00		22 000 00
866	Zhemgang including eight Geogs	2022-408	49	2.1.3	area allowance	22,000.00	-	22,000.00
	Dzongkhag Administration,	OAAGB-			Inadmissible payment of difficulty			
867	Zhemgang including eight Geogs	2022-408	49	2.1.3	area allowance	22,000.00	-	22,000.00
		04465						
868	Dzongkhag Administration, Zhemgang including eight Geogs	OAAGB- 2022-408	49	2.1.3	Inadmissible payment of difficulty area allowance	24,000.00	-	24,000.00
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0.00	Dzongkhag Administration,	OAAGB-	40	0.4.0	Inadmissible payment of difficulty	24,000,00		
869	Zhemgang including eight Geogs	2022-408	49	2.1.3	area allowance	24,000.00	25,025.75	-
	Dzongkhag Administration,	OAAGB-			Inadmissible payment of difficulty			
870	Zhemgang including eight Geogs	2022-408	49	2.1.3	area allowance	24,000.00	-	24,000.00
871	Dzongkhag Administration, Zhemgang including eight Geogs	OAAGB- 2022-408	49	2.1.3	Inadmissible payment of difficulty area allowance	24,000.00	_	24,000.00
0.1	Ziremgang meraumg eight deegs	2022 100		21110	area anowance	21,000.00		<b>2</b> 1,000.00
	Dzongkhag Administration,	OAAGB-			Inadmissible payment of difficulty			
872	Zhemgang including eight Geogs	2022-408	49	2.1.3	area allowance	24,000.00	-	24,000.00
	Dzongkhag Administration,	OAAGB-			Inadmissible payment of difficulty			
873	Zhemgang including eight Geogs	2022-408	49	2.1.3	area allowance	24,000.00	-	24,000.00
874	Dzongkhag Administration, Zhemgang including eight Geogs	OAAGB- 2022-408	49	2.1.3	Inadmissible payment of difficulty area allowance	24,000.00	25,025.75	
0/4	Zhenigang including eight deogs	2022-400	49	2.1.3	area anowance	24,000.00	23,023.73	-
	Dzongkhag Administration,	OAAGB-			Inadmissible payment of difficulty			
875	Zhemgang including eight Geogs	2022-408	49	2.1.3	area allowance	24,000.00	-	24,000.00
	Dzongkhag Administration,	OAAGB-			Inadmissible payment of difficulty			
876	Zhemgang including eight Geogs	2022-408	49	2.1.3	area allowance	24,000.00	-	24,000.00
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077	Dzongkhag Administration,	OAAGB-	40	242	Inadmissible payment of difficulty	24 000 00		24.000.00
877	Zhemgang including eight Geogs	2022-408	49	2.1.3	area allowance	24,000.00	-	24,000.00
	Dzongkhag Administration,	OAAGB-			Inadmissible payment of difficulty			
878	Zhemgang including eight Geogs	2022-408	49	2.1.3	area allowance	24,000.00	-	24,000.00

	Dzongkhag Administration,	OAAGB-			Inadmissible payment of difficulty			
879	Zhemgang including eight Geogs	2022-408	49	2.1.3	area allowance	16,000.00	16,420.82	-
	B 11 A1 ' ' ' '	CAACD						
880	Dzongkhag Administration, Zhemgang including eight Geogs	OAAGB- 2022-408	49	2.1.3	Inadmissible payment of difficulty area allowance	24,000.00	-	24,000.00
	Jigme Singye Wangchuck							
881	National Park, Tshangkha, Trongsa	0AAGB- 2023-296	1	2.1.3	Excess payment for construction of Retaining wall and U-Drain	41,539.90	41,539.90	_
001	Trongsu	2023 270		2.1.5	Returning warrant o Drum	11,000,000	11,000,000	
002	Regional Office, Department of	OAAGB-		242	Inadmissible payment of TADA to	( 0 ( 0 0 0	( 0 ( 0 0 0	
882	Roads, Tingtibi, Zhemgang	2023-254	3	2.1.3	officials	6,068.00	6,068.00	-
	Regional Office, Department of	OAAGB-			Inadmissible payment of TADA to			
883	Roads, Tingtibi, Zhemgang	2023-254	3	2.1.3	officials	3,496.00	3,496.00	-
	Regional Office, Department of	OAAGB-			Inadmissible payment of TADA to			
884	Roads, Tingtibi, Zhemgang	2023-254	3	2.1.3	officials	3,125.00	3,125.00	-
885	Regional Office, Department of Roads, Tingtibi, Zhemgang	OAAGB- 2023-254	3	2.1.3	Inadmissible payment of TADA to officials	2,000.00	2,000.00	_
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886	Regional Office, Department of Roads, Tingtibi, Zhemgang	OAAGB- 2023-254	3	2.1.3	Inadmissible payment of TADA to officials	500.00	500.00	
000	Roaus, Tingubi, Zhenigang	2023-254	3	2.1.3	Officials	500.00	500.00	-
	Regional Office, Department of	OAAGB-			Inadmissible payment of TADA to			
887	Roads, Tingtibi, Zhemgang	2023-254	3	2.1.3	officials	8,272.00	8,272.00	-
	Regional Office, Department of	OAAGB-			Inadmissible payment of TADA to			
888	Roads, Tingtibi, Zhemgang	2023-254	3	2.1.3	officials	1,500.00	1,500.00	-
	Regional Office, Department of	OAAGB-			Inadmissible narment of TADA to			
889	Roads, Tingtibi, Zhemgang	2023-254	3	2.1.3	Inadmissible payment of TADA to officials	2,250.00	2,250.00	-
890	Regional Office, Department of Roads, Tingtibi, Zhemgang	OAAGB- 2023-254	3	2.1.3	Inadmissible payment of TADA to officials	1,500.00	1,500.00	_
0,0	Trouds, Thighor, Elichigang	2023 2JT	<u> </u>	2.1.3	omeans	1,500.00	1,300.00	
	Regional Office, Department of	OAAGB-			Inadmissible payment of TADA to			
891	Roads, Tingtibi, Zhemgang	2023-254	3	2.1.3	officials	1,250.00	1,250.00	-

002	Dzongkhag Administration,	OAAGB-	2.2	212	In a designible wavement of in guerance	400 000 00		407 101 27
892	Trongsa including five geogs	2022-521	3.2	2.1.3	Inadmissible payment of insurance	400,000.00	-	407,101.37
	Dzongkhag Administration,	OAAGB-						
893	Lhuentse including eight Geogs	2022-579	2.3	2.1.3	Irregular payment of TA/DA	23,276.00	23,291.30	-
	B 11 41	OAAGD						
894	Dzongkhag Administration, Lhuentse including eight Geogs	OAAGB- 2022-579	2.3	2.1.3	Irregular payment of TA/DA	5,656.00	5,659.72	-
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00=	Dzongkhag Administration,	OAAGB-				44.700.00	41.700.70	
895	Lhuentse including eight Geogs	2022-579	2.3	2.1.3	Irregular payment of TA/DA	14,500.00	14,509.53	-
	Dzongkhag Administration,	OAAGB-						
896	Lhuentse including eight Geogs	2022-579	2.3	2.1.3	Irregular payment of TA/DA	23,276.00	23,291.30	-
897	National Research Centre for Animal Nutrition, Bumthang	OAAGB- 2022-522	1	2.1.3	Irregularities on payment of TADA for tour not performed	12,000.00	_	12,000.00
	National Research Centre for	OAAGB-			Irregularities on payment of TADA for			
898	Animal Nutrition, Bumthang	2022-522	1	2.1.3	tour not performed	4,500.00	<del>-</del>	4,500.00
	National Research Centre for	OAAGB-			Irregularities on payment of TADA for			
899	Animal Nutrition, Bumthang	2022-522	1	2.1.3	tour not performed	14,794.00	-	14,794.00
900	National Research Centre for Animal Nutrition, Bumthang	OAAGB- 2022-522	1	2.1.3	Irregularities on payment of TADA for tour not performed	3,750.00	_	3,750.00
700	Thinner Huti Hon, Dumenang	2022 022	-	21110	tour not performed	5,7 5 610 6		3,730100
	National Research Centre for	OAAGB-			Irregularities on payment of TADA for			
901	Animal Nutrition, Bumthang	2022-522	1	2.1.3	tour not performed	4,500.00	<del></del>	4,500.00
	National Research Centre for	OAAGB-			Irregularities on payment of TADA for			
902	Animal Nutrition, Bumthang	2022-522	1	2.1.3	tour not performed	4,500.00	-	4,500.00
903	National Horse Breeding Programme, Bumthang	OAAGB- 2023-312	1	2.1.3	Inadmissible payment of TA/DA	10,500.00	10.500.00	_
700	1 ogramme, bumming	2020 012	-	21110	mamosible payment of 111/ Bit	10,000.00	10,000100	
	National Horse Breeding	OAAGB-						
904	Programme, Bumthang	2023-312	1	2.1.3	Inadmissible payment of TA/DA	7,500.00	7,500.00	-

	National Horse Breeding	OAAGB-						
905	Programme, Bumthang	2023-312	1	2.1.3	Inadmissible payment of TA/DA	3,000.00	3,000.00	-
906	National Horse Breeding Programme, Bumthang	OAAGB- 2023-312	1	2.1.3	Inadmissible payment of TA/DA	2,500.00	2,500.00	-
907	National Horse Breeding Programme, Bumthang	OAAGB- 2023-312	1	2.1.3	Inadmissible payment of TA/DA	7,500.00	7,500.00	-
908	College of Language & Cultural Studies, Taktse, Trongsa, Royal University of Bhutan	0AAGB- 2023-244	6	2.1.3	Inadmissible payment of TADA to officials	83,975.00	-	85,465.84
909	Dzongkhag Administration, Trongsa including five geogs	OAAGB- 2022-521	26	2.1.3	Inadmissible payment of Leave Travel Concession (LTC)	18,850.00	18,850.00	-
910	Jigme Singye Wangchuck National Park, Tshangkha, Trongsa	OAAGB- 2023-296	2	2.1.3	Discrepancies in the claim of travelling allowance and daily allowance TA/DA	183,700.00	-	187,686.04
911	Dzongkhag Administration, Lhuentse including eight Geogs	OAAGB- 2022-579	3	2.1.3	Irregular payment of TA/DA for tour not performed	2,500.00	2,514.79	-
912	Dzongkhag Administration, Lhuentse including eight Geogs	OAAGB- 2022-579	3	2.1.3	Irregular payment of TA/DA for tour not performed	4,900.00	4,912.89	-
913	Dzongkhag Administration, Lhuentse including eight Geogs	OAAGB- 2022-579	3	2.1.3	Irregular payment of TA/DA for tour not performed	13,500.00	13,588.77	-
914	Dzongkhag Administration, Lhuentse including eight Geogs	OAAGB- 2022-579	3	2.1.3	Irregular payment of TA/DA for tour not performed	3,650.00	3,659.60	-
915	Dzongkhag Administration, Lhuentse including eight Geogs	OAAGB- 2022-579	3	2.1.3	Irregular payment of TA/DA for tour not performed	3,750.00	3,759.86	-
916	Dzongkhag Administration, Lhuentse including eight Geogs	OAAGB- 2022-579	3	2.1.3	Irregular payment of TA/DA for tour not performed	8,580.00	8,602.57	-
917	Dzongkhag Administration, Lhuentse including eight Geogs	OAAGB- 2022-579	3	2.1.3	Irregular payment of TA/DA for tour not performed	3,000.00	-	3,000.00

918	Dzongkhag Administration, Lhuentse including eight Geogs	OAAGB- 2022-579	3	2.1.3	Irregular payment of TA/DA for tour not performed	10,982.00	11,054.21	
919	Dzongkhag Administration, Lhuentse including eight Geogs	OAAGB- 2022-579	3	2.1.3	Irregular payment of TA/DA for tour not performed	4,900.00	11,001.21	4,900.00
	Dzongkhag Administration,	OAAGB-			Irregular payment of TA/DA for tour	,	607444	4,700.00
920	Lhuentse including eight Geogs  Dzongkhag Administration,	2022-579 OAAGB-	3	2.1.3	not performed  Irregular payment of TA/DA for tour	6,250.00	6,254.11	-
921	Lhuentse including eight Geogs	2022-579	3	2.1.3	not performed	4,000.00	-	4,000.00
922	Dzongkhag Administration, Lhuentse including eight Geogs	OAAGB- 2022-579	3	2.1.3	Irregular payment of TA/DA for tour not performed	24,952.00	25,099.66	-
923	Dzongkhag Administration, Lhuentse including eight Geogs	OAAGB- 2022-579	3	2.1.3	Irregular payment of TA/DA for tour not performed	6,132.00	6,148.13	-
924	Dzongkhag Administration, Lhuentse including eight Geogs	OAAGB- 2022-579	3	2.1.3	Irregular payment of TA/DA for tour not performed	11,732.00	11,809.14	-
925	Dzongkhag Administration, Lhuentse including eight Geogs	OAAGB- 2022-579	3	2.1.3	Irregular payment of TA/DA for tour not performed	4,900.00	-	4,900.00
926	Dzongkhag Administration, Lhuentse including eight Geogs	OAAGB- 2022-579	3	2.1.3	Irregular payment of TA/DA for tour not performed	10,500.00	10,527.62	_
927	Dzongkhag Administration, Lhuentse including eight Geogs	OAAGB- 2022-579	3	2.1.3	Irregular payment of TA/DA for tour not performed	6,000.00	6,039.45	_
928	Dzongkhag Administration, Lhuentse including eight Geogs	OAAGB- 2022-579	3	2.1.3	Irregular payment of TA/DA for tour not performed	7,500.00	7,519.73	-
929	Dzongkhag Administration, Lhuentse including eight Geogs	OAAGB- 2022-579	3	2.1.3	Irregular payment of TA/DA for tour not performed	5,000.00	5,013.15	-
930	Technical Training Institute, Chumey, Bumthang	OAAGB- 2023-308	5	2.1.3	Inadmissible payment of TA/DA to officials	5,154.00	1,250.00	3,904.00

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	Technical Training Institute,	OAAGB-			Inadmissible payment of TA/DA to			
931	Chumey, Bumthang	2023-308	5	2.1.3	officials	10,080.00	10,080.00	-
	Technical Training Institute,	OAAGB-			Inadmissible payment of TA/DA to			
932	Chumey, Bumthang	2023-308	5	2.1.3	officials	37,500.00	<del>-</del>	37,500.00
933	Technical Training Institute, Chumey, Bumthang	OAAGB- 2023-308	5	2.1.3	Inadmissible payment of TA/DA to officials	7,808.00	_	7,808.00
733	Chumey, Bummang	2023-300	3	2.1.3	Uniciais	7,000.00	<del>-</del>	7,000.00
	Technical Training Institute,	OAAGB-			Inadmissible payment of TA/DA to			
934	Chumey, Bumthang	2023-308	5	2.1.3	officials	13,716.00	10,716.00	3,000.00
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	Technical Training Institute,	OAAGB-			Inadmissible payment of TA/DA to			
935	Chumey, Bumthang	2023-308	5	2.1.3	officials	2,000.00	-	2,000.00
	Technical Training Institute,	OAAGB-			Inadmissible payment of TA/DA to			
936	Chumey, Bumthang	2023-308	5	2.1.3	officials	4,000.00	-	4,000.00
937	Technical Training Institute, Chumey, Bumthang	OAAGB- 2023-308	5	2.1.3	Inadmissible payment of TA/DA to officials	5,404.00		5,404.00
937	Chamey, Building	2023-308	3	2.1.3	Uniciais	3,404.00	<del>-</del>	3,404.00
	Technical Training Institute,	OAAGB-			Inadmissible payment of TA/DA to			
938	Chumey, Bumthang	2023-308	5	2.1.3	officials	5,154.00	-	5,154.00
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	Technical Training Institute,	OAAGB-			Inadmissible payment of TA/DA to			
939	Chumey, Bumthang	2023-308	5	2.1.3	officials	1,500.00	<del>-</del>	1,500.00
0.10	Technical Training Institute,	OAAGB-		0.4.0	Inadmissible payment of TA/DA to	4.700.00		4 700 00
940	Chumey, Bumthang	2023-308	5	2.1.3	officials	1,500.00	<del>-</del>	1,500.00
	To device l Tradicio e Instit	OAACD			Lucabusiasible mannes and aCTA/DA:			
941	Technical Training Institute, Chumey, Bumthang	OAAGB- 2023-308	5	2.1.3	Inadmissible payment of TA/DA to officials	5,154.00	-	5,154.00
711	mainey, building	2023 300		21113	VIIIVIUI VIIIVII VIIIVIUI VIII	5,151100		0,101.00
	Technical Training Institute,	OAAGB-			Inadmissible payment of TA/DA to			
942	Chumey, Bumthang	2023-308	5	2.1.3	officials	9,088.00	6,388.00	2,700.00
	Technical Training Institute,	OAAGB-			Inadmissible payment of TA/DA to			
943	Chumey, Bumthang	2023-308	5	2.1.3	officials	-	10,716.00	(10,716.00)

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044	Dzongkhag Administration,	OAAGB-	40	0.4.0	Inadmissible payments of TA/DA to	2 222 22		2 222 22
944	Trongsa including five geogs	2022-521	13	2.1.3	officials	3,000.00	-	3,000.00
	Dzongkhag Administration,	OAAGB-			Inadmissible payments of TA/DA to			
945	Trongsa including five geogs	2022-521	13	2.1.3	officials	4,176.00	-	4,176.00
046	Dzongkhag Administration, Trongsa including five geogs	OAAGB- 2022-521	13	2.1.3	Inadmissible payments of TA/DA to	3,750.00		2.750.00
946	Trongsa including five geogs	2022-321	13	2.1.3	officials	3,750.00	-	3,750.00
	Dzongkhag Administration,	OAAGB-			Inadmissible payments of TA/DA to			
947	Trongsa including five geogs	2022-521	13	2.1.3	officials	1,250.00	-	1,250.00
948	Dzongkhag Administration, Trongsa including five geogs	0AAGB- 2022-521	13	2.1.3	Inadmissible payments of TA/DA to officials	1,500.00	1,500.00	1.97
710	11 ongså meraanig nye geogs	2022 321	15	2.1.5	Officials	1,500.00	1,500.00	1.57
	Dzongkhag Administration,	OAAGB-			Inadmissible payments of TA/DA to			
949	Trongsa including five geogs	2022-521	13	2.1.3	officials	1,250.00	-	1,250.00
		0.1.67						
950	Dzongkhag Administration, Trongsa including five geogs	OAAGB- 2022-521	13	2.1.3	Inadmissible payments of TA/DA to officials	1,000.00	-	1,000.00
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	Dzongkhag Administration,	OAAGB-			Inadmissible payments of TA/DA to			
951	Trongsa including five geogs	2022-521	13	2.1.3	officials	26,176.00	-	26,176.00
	Dzongkhag Administration,	OAAGB-			Inadmissible payments of TA/DA to			
952	Trongsa including five geogs	2022-521	13	2.1.3	officials	27,000.00	ē	27,000.00
0=0	Dzongkhag Administration,	OAAGB-	40	0.4.0	Inadmissible payments of TA/DA to	<0 <b>₽</b> 00	0.688.00	(0.046.40)
953	Trongsa including five geogs	2022-521	13	2.1.3	officials	625.00	2,675.00	(2,046.48)
	Dzongkhag Administration,	OAAGB-			Inadmissible payments of TA/DA to			
954	Trongsa including five geogs	2022-521	13	2.1.3	officials	1,500.00	<u>-</u>	1,500.00
955	Dzongkhag Administration, Trongsa including five geogs	OAAGB- 2022-521	13	2.1.3	Inadmissible payments of TA/DA to officials	18,000.00	_	18,000.00
733	11 ongså metuding nve geogs	2022-321	13	2.1.3	Uniciais	10,000.00	-	10,000.00
	Dzongkhag Administration,	OAAGB-			Inadmissible payments of TA/DA to			
956	Trongsa including five geogs	2022-521	13	2.1.3	officials	15,000.00	-	15,000.00

957	Dzongkhag Administration, Trongsa including five geogs	OAAGB- 2022-521	13	2.1.3	Inadmissible payments of TA/DA to officials	1,762.00	_	1,762.00
757	Trongsu meruung nve geogs	2022 321	13	2.1.0	ometais	1,702.00		1,702.00
050	Dzongkhag Administration,	OAAGB-	12	242	Inadmissible payments of TA/DA to	( 225 00		6 225 00
958	Trongsa including five geogs	2022-521	13	2.1.3	officials	6,325.00	-	6,325.00
	Dzongkhag Administration,	OAAGB-			Inadmissible payments of TA/DA to			
959	Trongsa including five geogs	2022-521	13	2.1.3	officials	1,730.00	-	1,730.00
	Dzongkhag Administration,	OAAGB-			Inadmissible payments of TA/DA to			
960	Trongsa including five geogs	2022-521	13	2.1.3	officials	2,300.00	-	2,300.00
	Dzongkhag Administration,	OAAGB-			In a designible way manta of TA/DA to			
961	Trongsa including five geogs	2022-521	13	2.1.3	Inadmissible payments of TA/DA to officials	752.00	750.00	2.99
962	Dzongkhag Administration, Trongsa including five geogs	OAAGB- 2022-521	13	2.1.3	Inadmissible payments of TA/DA to officials	1,470.00	-	1,470.00
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963	Dzongkhag Administration, Trongsa including five geogs	OAAGB- 2022-521	13	2.1.3	Inadmissible payments of TA/DA to officials	1,788.00	1,788.00	2.35
703	Trongsa including five geogs	2022-321	13	2.1.3	Uniciais	1,700.00	1,700.00	2.33
	Dzongkhag Administration,	OAAGB-			Inadmissible payments of TA/DA to			
964	Trongsa including five geogs	2022-521	13	2.1.3	officials	1,500.00	1,500.00	1.97
	Dzongkhag Administration,	OAAGB-			Inadmissible payments of TA/DA to			
965	Trongsa including five geogs	2022-521	13	2.1.3	officials	1,980.00	1,980.00	2.60
	Dzongkhag Administration,	OAAGB-			Inadmissible payments of TA/DA to			
966	Trongsa including five geogs	2022-521	13	2.1.3	officials	5,000.00	-	5,000.00
	Duonaldon Administration	OAACD			In a designible way manta of TA/DA to			
967	Dzongkhag Administration, Trongsa including five geogs	OAAGB- 2022-521	13	2.1.3	Inadmissible payments of TA/DA to officials	12,624.00	12,624.00	16.60
968	Dzongkhag Administration, Trongsa including five geogs	OAAGB- 2022-521	13	2.1.3	Inadmissible payments of TA/DA to officials	3,000.00	-	3,000.00
	2	<del>-</del>				_,,		2,2222
969	Dzongkhag Administration,	OAAGB-	12	212	Inadmissible payments of TA/DA to	1 570 00		1 570 00
909	Trongsa including five geogs	2022-521	13	2.1.3	officials	1,570.00	-	1,570.00

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	Dzongkhag Administration,	OAAGB-			Inadmissible payments of TA/DA to			
970	Trongsa including five geogs	2022-521	13	2.1.3	officials	13,600.00	13,725.19	-
0=4	Dzongkhag Administration,	OAAGB-	40	0.4.0	Inadmissible payments of TA/DA to	40.766.00	10.010.10	
971	Trongsa including five geogs	2022-521	13	2.1.3	officials	10,766.00	10,810.19	-
	Dangkhag Administration	OAAGB-			Inadmissible payments of TA/DA to			
972	Dzongkhag Administration, Trongsa including five geogs	2022-521	13	2.1.3	Inadmissible payments of TA/DA to officials	4,500.00	-	4,500.00
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	Dzongkhag Administration,	OAAGB-			Inadmissible payments of TA/DA to			
973	Trongsa including five geogs	2022-521	13	2.1.3	officials	1,150.00	<u>-</u>	1,150.00
074	Dzongkhag Administration,	OAAGB-	40	242	Inadmissible payments of TA/DA to	( 250 00		6 2 <b>5</b> 0 0 0
974	Trongsa including five geogs	2022-521	13	2.1.3	officials	6,250.00	<del>-</del>	6,250.00
	Dzongkhag Administration,	OAAGB-			Inadmissible payments of TA/DA to			
975	Trongsa including five geogs	2022-521	13	2.1.3	officials	5,000.00	-	5,000.00
								,
	Dzongkhag Administration,	OAAGB-			Inadmissible payments of TA/DA to			
976	Trongsa including five geogs	2022-521	13	2.1.3	officials	2,050.00	2,675.00	(621.48)
977	Dzongkhag Administration,	OAAGB-	12	212	Inadmissible payments of TA/DA to	( 420 00		C 420.00
9//	Trongsa including five geogs	2022-521	13	2.1.3	officials	6,420.00	-	6,420.00
	Dzongkhag Administration,	OAAGB-			Inadmissible payments of TA/DA to			
978	Trongsa including five geogs	2022-521	13	2.1.3	officials	1,000.00	1,000.00	1.32
	Dzongkhag Administration,	OAAGB-			Inadmissible payments of TA/DA to			
979	Trongsa including five geogs	2022-521	13	2.1.3	officials	750.00	-	750.00
980	Dzongkhag Administration, Trongsa including five geogs	OAAGB- 2022-521	13	2.1.3	Inadmissible payments of TA/DA to officials	1,538.00	1,538.00	2.02
900	11 ongså mendanig nve geogs	2022-321	13	2.1.3	Ulliciais	1,330.00	1,330.00	2.02
	Dzongkhag Administration,	OAAGB-			Inadmissible payments of TA/DA to			
981	Trongsa including five geogs	2022-521	13	2.1.3	officials	1,500.00	1,500.00	1.97
	Dzongkhag Administration,	OAAGB-			Inadmissible payments of TA/DA to			
982	Trongsa including five geogs	2022-521	13	2.1.3	officials	2,300.00	-	2,300.00

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	Dzongkhag Administration,	OAAGB-			Inadmissible payments of TA/DA to			
983	Trongsa including five geogs	2022-521	13	2.1.3	officials	1,250.00	1,250.00	1.64
984	Dzongkhag Administration, Trongsa including five geogs	OAAGB- 2022-521	13	2.1.3	Inadmissible payments of TA/DA to officials	2,034.00	_	2,034.00
701	11 ongså mendang nve geogs	2022 321	13	2.1.3	Officials	2,034.00		2,034.00
	Dzongkhag Administration,	OAAGB-			Inadmissible payments of TA/DA to			
985	Trongsa including five geogs	2022-521	13	2.1.3	officials	3,034.00	-	3,034.00
006	Dzongkhag Administration,	OAAGB-	40	0.4.0	Inadmissible payments of TA/DA to	4 700 00		4 = 20 00
986	Trongsa including five geogs	2022-521	13	2.1.3	officials	1,730.00	-	1,730.00
	Dzongkhag Administration,	OAAGB-			Inadmissible payments of TA/DA to			
987	Trongsa including five geogs	2022-521	13	2.1.3	officials	3,244.00	-	3,244.00
	Dzongkhag Administration,	OAAGB-			Inadmissible payments of TA/DA to			
988	Trongsa including five geogs	2022-521	13	2.1.3	officials	3,250.00	-	3,250.00
989	Dzongkhag Administration, Trongsa including five geogs	OAAGB- 2022-521	13	2.1.3	Inadmissible payments of TA/DA to officials	1,950.00	1,950.00	2.56
707	11 ongså mending nve geogs	2022-321	13	2.1.3	Mismatch of travel claims with CPMS	1,730.00	1,730.00	2.30
	Dzongkhag Administration,	OAAGB-			data resulting into inadmissible			
990	Mongar including 17 Geogs	2022-492	3.1	2.1.3	payment of TADA to the officials	3,000.00	3,009.86	-
004	Dzongkhag Administration,	OAAGB-	44	242	Inadmissible payment of of TADA to	40,000,00		40,000,00
991	Bumthang including four Geogs	2022-410	11	2.1.3	officials	10,008.00	-	10,008.00
	Dzongkhag Administration,	OAAGB-			Inadmissible payment of of TADA to			
992	Bumthang including four Geogs	2022-410	11	2.1.3	officials	3,000.00	-	3,000.00
	Dzongkhag Administration,	OAAGB-			Inadmissible payment of of TADA to			
993	Bumthang including four Geogs	2022-410	11	2.1.3	officials	1,500.00	-	1,500.00
	Beauther Administration	OAACD			In adminishly many of C.			
994	Dzongkhag Administration, Bumthang including four Geogs	OAAGB- 2022-410	11	2.1.3	Inadmissible payment of of TADA to officials	3,000.00	_	3,000.00
	Zamenang meraung rour deugs	2022 110		2.110		5,000,00		5,000,00
	Dzongkhag Administration,	OAAGB-			Inadmissible payment of of TADA to			
995	Bumthang including four Geogs	2022-410	11	2.1.3	officials	3,000.00	-	3,000.00

	Dzongkhag Administration,	OAAGB-			Inadmissible payment of of TADA to			
996	Bumthang including four Geogs	2022-410	11	2.1.3	officials	1,250.00	-	1,250.00
997	Dzongkhag Administration, Bumthang including four Geogs	OAAGB- 2022-410	11	2.1.3	Inadmissible payment of of TADA to officials	5,522.00	_	5,522.00
997	builthang including four deogs	2022-410	11	2.1.3	Officials	3,322.00	-	3,322.00
	Dzongkhag Administration,	OAAGB-			Inadmissible payment of of TADA to			
998	<b>Bumthang including four Geogs</b>	2022-410	11	2.1.3	officials	1,500.00	-	1,500.00
000	Dzongkhag Administration,	OAAGB-	11	242	Inadmissible payment of of TADA to	2 000 00		2 000 00
999	Bumthang including four Geogs	2022-410	11	2.1.3	officials	3,000.00	-	3,000.00
	Dzongkhag Administration,	OAAGB-			Inadmissible payment of of TADA to			
1000	Bumthang including four Geogs	2022-410	11	2.1.3	officials	5,000.00	-	5,000.00
	Dzongkhag Administration,	OAAGB-			Inadmissible payment of of TADA to			
1001	Bumthang including four Geogs	2022-410	11	2.1.3	officials	2,908.00	-	2,908.00
	December 4 deciminates time	OAACD			Landaria del como esta 6 a 6 TADA 4			
1002	Dzongkhag Administration, Bumthang including four Geogs	OAAGB- 2022-410	11	2.1.3	Inadmissible payment of of TADA to officials	1,932.00	-	1,932.00
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	Dzongkhag Administration,	OAAGB-			Inadmissible payment of of TADA to			
1003	Bumthang including four Geogs	2022-410	11	2.1.3	officials	3,800.00	-	3,800.00
1004	Dzongkhag Administration, Bumthang including four Geogs	OAAGB- 2022-410	11	2.1.3	Inadmissible payment of of TADA to officials	2,140.00	_	2,140.00
1004	Dunithang meluanig lour deogs	2022 410	11	2.1.3	Officials	2,140.00		2,140.00
	Dzongkhag Administration,	OAAGB-			Inadmissible payment of of TADA to			
1005	<b>Bumthang including four Geogs</b>	2022-410	11	2.1.3	officials	2,000.00	-	2,000.00
1006	Dzongkhag Administration,	OAAGB-	11	212	Inadmissible payment of of TADA to	2 000 00		2 000 00
1006	Bumthang including four Geogs	2022-410	11	2.1.3	officials	2,000.00	-	2,000.00
	Dzongkhag Administration,	OAAGB-			Inadmissible payment of of TADA to			
1007	Bumthang including four Geogs	2022-410	11	2.1.3	officials	7,162.00		7,162.00
	Dzongkhag Administration,	OAAGB-			Inadmissible payment of of TADA to			
1008	Bumthang including four Geogs	2022-410	11	2.1.3	officials	1,500.00	-	1,500.00

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	Dzongkhag Administration,	OAAGB-			Inadmissible payment of of TADA to			
1009	Bumthang including four Geogs	2022-410	11	2.1.3	officials	1,000.00	-	1,000.00
	Describilitas Administration	OAAGB-			Landaria de la companya de la CTADA de			
1010	Dzongkhag Administration, Bumthang including four Geogs	2022-410	11	2.1.3	Inadmissible payment of of TADA to officials	1,000.00	-	1,000.00
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	Dzongkhag Administration,	OAAGB-			Inadmissible payment of of TADA to			
1011	Bumthang including four Geogs	2022-410	11	2.1.3	officials	625.00	-	625.00
		005						
1012	Dzongkhag Administration, Bumthang including four Geogs	OAAGB- 2022-410	11	2.1.3	Inadmissible payment of of TADA to officials	1,250.00	_	1,250.00
1012	Builting meruang loar deegs	2022 110	11	2.1.5	ometais	1,230.00		1,230.00
	Dzongkhag Administration,	OAAGB-			Inadmissible payment of of TADA to			
1013	Bumthang including four Geogs	2022-410	11	2.1.3	officials	1,500.00	-	1,500.00
1014	Dzongkhag Administration, Bumthang including four Geogs	OAAGB- 2022-410	11	2.1.3	Inadmissible payment of of TADA to officials	3,000.00	_	3,000.00
1014	Builthang including four Geogs	2022-410	11	2.1.3	Uniciais	3,000.00	-	3,000.00
	Dzongkhag Administration,	OAAGB-			Inadmissible payment of of TADA to			
1015	<b>Bumthang including four Geogs</b>	2022-410	11	2.1.3	officials	2,114.00	-	2,114.00
1016	Dzongkhag Administration,	OAAGB-	11	212	Inadmissible payment of of TADA to	2 204 00		2 204 00
1016	Bumthang including four Geogs	2022-410	11	2.1.3	officials	2,304.00	-	2,304.00
	Dzongkhag Administration,	OAAGB-			Inadmissible payment of of TADA to			
1017	Bumthang including four Geogs	2022-410	11	2.1.3	officials	9,644.00	-	9,644.00
1010	Dzongkhag Administration,	OAAGB-	44	0.4.0	Inadmissible payment of of TADA to	4 = 24 00		4 = 24 00
1018	Bumthang including four Geogs	2022-410	11	2.1.3	officials	1,724.00	-	1,724.00
	Dzongkhag Administration,	OAAGB-			Inadmissible payment of of TADA to			
1019	Bumthang including four Geogs	2022-410	11	2.1.3	officials	3,000.00	-	3,000.00
1000	Dzongkhag Administration,	OAAGB-		0.4.0	Inadmissible payment of of TADA to	11 == 0.00		44 == 0.00
1020	Bumthang including four Geogs	2022-410	11	2.1.3	officials	11,558.00	-	11,558.00
	Dzongkhag Administration,	OAAGB-			Inadmissible payment of of TADA to			
1021	Bumthang including four Geogs	2022-410	11	2.1.3	officials	8,714.00	9,046.33	

1022	Dzongkhag Administration, Bumthang including four Geogs	OAAGB- 2022-410	11	2.1.3	Inadmissible payment of of TADA to officials	7,274.00		7,274.00
1022	building including four Geogs	2022-410	11	2.1.3	Officials	7,274.00	•	7,274.00
	Dzongkhag Administration,	OAAGB-			Inadmissible payment of of TADA to			
1023	Bumthang including four Geogs	2022-410	11	2.1.3	officials	8,466.00	-	8,466.00
	Dzongkhag Administration,	OAAGB-			Inadmissible payment of of TADA to			
1024	Bumthang including four Geogs	2022-410	11	2.1.3	officials	8,466.00	-	8,466.00
1025	Dzongkhag Administration, Bumthang including four Geogs	OAAGB- 2022-410	11	2.1.3	Inadmissible payment of of TADA to officials	8,466.00	_	8,466.00
1025	bunthang meraung roar deogs	2022 110	11	2.1.5	omerais	0,100.00		0,100.00
	Dzongkhag Administration,	OAAGB-			Inadmissible payment of of TADA to			
1026	Bumthang including four Geogs	2022-410	11	2.1.3	officials	7,274.00	-	7,274.00
	Dzongkhag Administration,	OAAGB-			Inadmissible payment of of TADA to			
1027	Bumthang including four Geogs	2022-410	11	2.1.3	officials	7,386.00		7,386.00
1028	Dzongkhag Administration, Bumthang including four Geogs	OAAGB- 2022-410	11	2.1.3	Inadmissible payment of of TADA to officials	2,000.00	-	2,000.00
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1000	Dzongkhag Administration,	OAAGB-			Inadmissible payment of of TADA to			
1029	Bumthang including four Geogs	2022-410	11	2.1.3	officials	3,000.00	-	3,000.00
	Dzongkhag Administration,	OAAGB-			Inadmissible payment of of TADA to			
1030	Bumthang including four Geogs	2022-410	11	2.1.3	officials	3,000.00	-	3,000.00
	5 11 41	OAAGD			L I : III			
1031	Dzongkhag Administration, Bumthang including four Geogs	OAAGB- 2022-410	11	2.1.3	Inadmissible payment of of TADA to officials	2,000.00	-	2,000.00
1022	Dzongkhag Administration,	OAAGB-	2.1	242	Inadmissible payment of mileage due	220 022 00	220.022.00	
1032	Lhuentse including eight Geogs	2022-579	2.1	2.1.3	to non-implementation of carpooling	239,923.00	239,923.00	<del>-</del> _
	Dzongkhag Administration,	OAAGB-			Inadmissible payment of mileage due			
1033	Lhuentse including eight Geogs	2022-579	2.1	2.1.3	to non-implementation of carpooling	1,504.00	1,504.00	<u> </u>
	Dzongkhag Administration,	OAAGB-			Inadmissible payment of mileage due			
1034	Lhuentse including eight Geogs	2022-579	2.1	2.1.3	to non-implementation of carpooling	1,600.00	1,600.00	-

	D 11 Al	OAAGD						
1035	Dzongkhag Administration, Lhuentse including eight Geogs	OAAGB- 2022-579	2.1	2.1.3	Inadmissible payment of mileage due to non-implementation of carpooling	400.00	400.00	-
	Dzongkhag Administration,	OAAGB-			Inadmissible payment of mileage due			
1036	Lhuentse including eight Geogs	2022-579	2.1	2.1.3	to non-implementation of carpooling	1,216.00	<u>-</u>	1,216.00
	Dzongkhag Administration,	OAAGB-			Inadmissible payment of mileage due			
1037	Lhuentse including eight Geogs	2022-579	2.1	2.1.3	to non-implementation of carpooling	1,248.00	-	1,248.00
	Dzongkhag Administration,	OAAGB-			Inadmissible payment of mileage due			
1038	Lhuentse including eight Geogs	2022-579	2.1	2.1.3	to non-implementation of carpooling	1,504.00	1,504.00	-
	Dzongkhag Administration,	OAAGB-			Inadmissible payment of mileage due			
1039	Lhuentse including eight Geogs	2022-579	2.1	2.1.3	to non-implementation of carpooling	4,350.00	4,350.00	-
	Dzongkhag Administration,	OAAGB-			Inadmissible payment of mileage due			
1040	Lhuentse including eight Geogs	2022-579	2.1	2.1.3	to non-implementation of carpooling	3,760.00	3,760.00	-
	Dzongkhag Administration,	OAAGB-			Inadmissible payment of mileage due			
1041	Lhuentse including eight Geogs	2022-579	2.1	2.1.3	to non-implementation of carpooling	3,600.00	3,600.00	-
	Dzongkhag Administration,	OAAGB-			Inadmissible payment of mileage due			
1042	Lhuentse including eight Geogs	2022-579	2.1	2.1.3	to non-implementation of carpooling	3,808.00	3,808.00	-
	Dzongkhag Administration,	OAAGB-			Inadmissible payment of mileage due			
1043	Lhuentse including eight Geogs	2022-579	2.1	2.1.3	to non-implementation of carpooling	3,680.00	3,680.00	<u>-</u>
	Dzongkhag Administration,	OAAGB-			Inadmissible payment of mileage due			
1044	Lhuentse including eight Geogs	2022-579	2.1	2.1.3	to non-implementation of carpooling	6,096.00	7,376.00	(1,280.00)
	Dzongkhag Administration,	OAAGB-			Inadmissible payment of mileage due			
1045	Lhuentse including eight Geogs	2022-579	2.1	2.1.3	to non-implementation of carpooling	2,560.00	3,840.00	(1,280.00)
	Dzongkhag Administration,	OAAGB-			Inadmissible payment of mileage due			
1046	Lhuentse including eight Geogs	2022-579	2.1	2.1.3	to non-implementation of carpooling	1,280.00	1,280.00	-
	Dzongkhag Administration,	OAAGB-			Inadmissible payment of mileage due			
1047	Lhuentse including eight Geogs	2022-579	2.1	2.1.3	to non-implementation of carpooling	5,120.00	-	5,120.00

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	Dzongkhag Administration,	OAAGB-			Inadmissible payment of mileage due			
1048	Lhuentse including eight Geogs	2022-579	2.1	2.1.3	to non-implementation of carpooling	2,560.00	3,840.00	(1,280.00)
1040	Dzongkhag Administration,	OAAGB-	2.4	242	Inadmissible payment of mileage due	4 200 00	2.060.00	(2, (20, 20)
1049	Lhuentse including eight Geogs	2022-579	2.1	2.1.3	to non-implementation of carpooling	1,280.00	3,968.00	(2,688.00)
	Dzongkhag Administration,	OAAGB-			Inadmissible payment of mileage due			
1050	Lhuentse including eight Geogs	2022-579	2.1	2.1.3	to non-implementation of carpooling	768.00	768.00	-
	Dzongkhag Administration,	OAAGB-			Inadmissible payment of mileage due			
1051	Lhuentse including eight Geogs	2022-579	2.1	2.1.3	to non-implementation of carpooling	777.00	2,953.00	(2,176.00)
	B 11 41	OAAGD						
1052	Dzongkhag Administration, Lhuentse including eight Geogs	OAAGB- 2022-579	2.1	2.1.3	Inadmissible payment of mileage due to non-implementation of carpooling	1,920.00	6,096.00	(4,176.00)
1002	Entertise metating eight deeps	2022 077	2.12	21110	to non imprementation of europoining	1,520.00	3,0 30.00	(1)17 0100)
	Dzongkhag Administration,	OAAGB-			Inadmissible payment of mileage due			
1053	Lhuentse including eight Geogs	2022-579	2.1	2.1.3	to non-implementation of carpooling	2,560.00	2,560.00	-
1054	Dzongkhag Administration, Lhuentse including eight Geogs	OAAGB- 2022-579	2.1	2.1.3	Inadmissible payment of mileage due to non-implementation of carpooling	2,528.00		2,528.00
1034	Lituentse including eight deogs	2022-379	2.1	2.1.3	to non-implementation of car pooring	2,320.00	-	2,320.00
	Dzongkhag Administration,	OAAGB-			Inadmissible payment of mileage due			
1055	Lhuentse including eight Geogs	2022-579	2.1	2.1.3	to non-implementation of carpooling	1,280.00	7,376.00	(6,096.00)
4076	Dzongkhag Administration,	OAAGB-	0.4	0.4.0	Inadmissible payment of mileage due	4 222 22	2.242.22	(0 <b>=</b> (0 00)
1056	Lhuentse including eight Geogs	2022-579	2.1	2.1.3	to non-implementation of carpooling	1,280.00	3,840.00	(2,560.00)
	Dzongkhag Administration,	OAAGB-			Inadmissible payment of mileage due			
1057	Lhuentse including eight Geogs	2022-579	2.1	2.1.3	to non-implementation of carpooling	1,776.00	6,096.00	(4,320.00)
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	Dzongkhag Administration,	OAAGB-			Inadmissible payment of mileage due			
1058	Lhuentse including eight Geogs	2022-579	2.1	2.1.3	to non-implementation of carpooling	896.00	2,953.00	(2,057.00)
	Describes Administration	OAACD			In adminishly a series of C 13			
1059	Dzongkhag Administration, Lhuentse including eight Geogs	OAAGB- 2022-579	2.1	2.1.3	Inadmissible payment of mileage due to non-implementation of carpooling	960.00	2,080.00	(1,120.00)
1007	and the mercaning eight deugs	2022 077		2.110	to non-imprementation of our pooling	700.00	2,000.00	(1,120,00)
	Dzongkhag Administration,	OAAGB-			Inadmissible payment of mileage due			
1060	Lhuentse including eight Geogs	2022-579	2.1	2.1.3	to non-implementation of carpooling	1,440.00	1,440.00	-

	Dzongkhag Administration,	OAAGB-			Inadmissible payment of mileage due			
1061	Lhuentse including eight Geogs	2022-579	2.1	2.1.3	to non-implementation of carpooling	1,120.00	2,080.00	(960.00)
		0.4.4.070						
1062	Dzongkhag Administration, Lhuentse including eight Geogs	OAAGB- 2022-579	2.1	2.1.3	Inadmissible payment of mileage due to non-implementation of carpooling	1,792.00	3,968.00	(2,176.00)
1063	Dzongkhag Administration, Lhuentse including eight Geogs	OAAGB- 2022-579	2.1	2.1.3	Inadmissible payment of mileage due to non-implementation of carpooling	1,280.00	2,953.00	(1,673.00)
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1064	Dzongkhag Administration, Lhuentse including eight Geogs	OAAGB- 2022-579	2.1	2.1.3	Inadmissible payment of mileage due to non-implementation of carpooling	2,544.00	2,544.00	_
1004	Entremese metating eight deogs	2022 377	2.1	2.1.5	to non imprementation of carpooning	2,344.00	2,311.00	
1065	Dzongkhag Administration, Lhuentse including eight Geogs	OAAGB- 2022-579	2.1	2.1.3	Inadmissible payment of mileage due to non-implementation of carpooling	2 160 00	2 160 00	
1005	Lindentse including eight Geogs	2022-379	2.1	2.1.3	to non-implementation of carpooning	2,160.00	2,160.00	
	Dzongkhag Administration,	OAAGB-			Inadmissible payment of mileage due			
1066	Lhuentse including eight Geogs	2022-579	2.1	2.1.3	to non-implementation of carpooling	2,400.00	6,096.00	(3,696.00)
	Dzongkhag Administration,	OAAGB-			Inadmissible payment of mileage due			
1067	Lhuentse including eight Geogs	2022-579	2.1	2.1.3	to non-implementation of carpooling	1,280.00	3,840.00	(2,560.00)
	Dzongkhag Administration,	OAAGB-			Inadmissible payment of mileage due			
1068	Lhuentse including eight Geogs	2022-579	2.1	2.1.3	to non-implementation of carpooling	896.00	3,968.00	(3,072.00)
	Dzongkhag Administration,	OAAGB-			Inadmissible payment of mileage due			
1069	Lhuentse including eight Geogs	2022-579	2.1	2.1.3	to non-implementation of carpooling	1,712.00	1,712.00	-
1070	Dzongkhag Administration, Lhuentse including eight Geogs	OAAGB- 2022-579	2.1	2.1.3	Inadmissible payment of mileage due to non-implementation of carpooling	2,016.00	2,016.00	-
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1071	Dzongkhag Administration, Lhuentse including eight Geogs	OAAGB- 2022-579	2.1	2.1.3	Inadmissible payment of mileage due to non-implementation of carpooling	2,304.00	2,304.00	_
10/1	and the memoring eight deugs	2022 077		2.2.0	as any impromentation of our pooling	2,001100	2,50 1100	
1072	Dzongkhag Administration,	OAAGB-	2.1	2.1.3	Inadmissible payment of mileage due	2 204 00	4 924 00	(2 520 00)
1072	Lhuentse including eight Geogs	2022-579	2.1	2.1.3	to non-implementation of carpooling	2,304.00	4,824.00	(2,520.00)
	Dzongkhag Administration,	OAAGB-			Inadmissible payment of mileage due			
1073	Lhuentse including eight Geogs	2022-579	2.1	2.1.3	to non-implementation of carpooling	1,504.00	5,178.00	(3,674.00)

	Dzongkhag Administration,	OAAGB-			Inadmissible payment of mileage due			
1074	Lhuentse including eight Geogs	2022-579	2.1	2.1.3	to non-implementation of carpooling	800.00	2,240.00	(1,440.00)
1075	Dzongkhag Administration, Lhuentse including eight Geogs	OAAGB- 2022-579	2.1	2.1.3	Inadmissible payment of mileage due to non-implementation of carpooling	1,760.00	2,573.00	(813.00)
1073	Enterese meruang eight deogs	2022 377	2.1	2.1.5	to non implementation of car pooring	1,700.00	2,373.00	(013.00)
	Dzongkhag Administration,	OAAGB-			Inadmissible payment of mileage due			
1076	Lhuentse including eight Geogs	2022-579	2.1	2.1.3	to non-implementation of carpooling	1,280.00	1,280.00	-
	Decadabas Administration	OAAGB-			In a during this maximum of miles as due			
1077	Dzongkhag Administration, Lhuentse including eight Geogs	2022-579	2.1	2.1.3	Inadmissible payment of mileage due to non-implementation of carpooling	1,120.00	1,504.00	(384.00)
								,
40=0	Dzongkhag Administration,	OAAGB-	2.4	0.4.0	Inadmissible payment of mileage due	4 400 00	4.422.00	
1078	Lhuentse including eight Geogs	2022-579	2.1	2.1.3	to non-implementation of carpooling	1,120.00	1,120.00	-
	Dzongkhag Administration,	OAAGB-			Inadmissible payment of mileage due			
1079	Lhuentse including eight Geogs	2022-579	2.1	2.1.3	to non-implementation of carpooling	1,632.00	1,632.00	-
1080	Dzongkhag Administration, Lhuentse including eight Geogs	OAAGB- 2022-579	2.1	2.1.3	Inadmissible payment of mileage due to non-implementation of carpooling	3,200.00	3,200.00	_
1000	Linearise including eight deogs	2022-379	2.1	2.1.3	to non-implementation of carpooling	3,200.00	3,200.00	-
	Dzongkhag Administration,	OAAGB-			Inadmissible payment of mileage due			
1081	Lhuentse including eight Geogs	2022-579	2.1	2.1.3	to non-implementation of carpooling	1,664.00	1,664.00	-
		0.1.60						
1082	Dzongkhag Administration, Lhuentse including eight Geogs	OAAGB- 2022-579	2.1	2.1.3	Inadmissible payment of mileage due to non-implementation of carpooling	640.00	640.00	_
1002	Zimenius meruma erani deege				to non-impromentation of our pooring	0.10.00	010.00	
	Dzongkhag Administration,	OAAGB-			Inadmissible payment of mileage due			
1083	Lhuentse including eight Geogs	2022-579	2.1	2.1.3	to non-implementation of carpooling	1,952.00	1,952.00	-
	Dzongkhag Administration,	OAAGB-			Inadmissible payment of mileage due			
1084	Lhuentse including eight Geogs	2022-579	2.1	2.1.3	to non-implementation of carpooling	544.00	544.00	-
460-	Dzongkhag Administration,	OAAGB-	2.4	0.4.0	Inadmissible payment of mileage due	4.040.00	0.440.00	(0(4.00)
1085	Lhuentse including eight Geogs	2022-579	2.1	2.1.3	to non-implementation of carpooling	1,248.00	2,112.00	(864.00)
	Dzongkhag Administration,	OAAGB-			Inadmissible payment of mileage due			
1086	Lhuentse including eight Geogs	2022-579	2.1	2.1.3	to non-implementation of carpooling	-	2,240.00	(2,240.00)

	Describbes Administration	OAACD			In during the manner of miles and an			
1087	Dzongkhag Administration, Lhuentse including eight Geogs	OAAGB- 2022-579	2.1	2.1.3	Inadmissible payment of mileage due to non-implementation of carpooling	-	2,240.00	(2,240.00)
	Dzongkhag Administration,	OAAGB-			Inadmissible payment of mileage due			
1088	Lhuentse including eight Geogs	2022-579	2.1	2.1.3	to non-implementation of carpooling	-	2,240.00	(2,240.00)
	Dzongkhag Administration,	OAAGB-			Inadmissible payment of mileage due			
1089	Lhuentse including eight Geogs	2022-579	2.1	2.1.3	to non-implementation of carpooling	1,440.00	2,240.00	(800.00)
	Dzongkhag Administration,	OAAGB-			Inadmissible payment of mileage due			
1090	Lhuentse including eight Geogs	2022-579	2.1	2.1.3	to non-implementation of carpooling	672.00	672.00	-
	Dzongkhag Administration,	OAAGB-			Inadmissible payment of mileage due			
1091	Lhuentse including eight Geogs	2022-579	2.1	2.1.3	to non-implementation of carpooling	1,709.00	5,178.00	(3,469.00)
	Dzongkhag Administration,	OAAGB-			Inadmissible payment of mileage due			
1092	Lhuentse including eight Geogs	2022-579	2.1	2.1.3	to non-implementation of carpooling	2,464.00	2,464.00	-
	Dzongkhag Administration,	OAAGB-			Inadmissible payment of mileage due			
1093	Lhuentse including eight Geogs	2022-579	2.1	2.1.3	to non-implementation of carpooling	14,048.00	15,648.00	(1,600.00)
	Dzongkhag Administration,	OAAGB-			Inadmissible payment of mileage due			
1094	Lhuentse including eight Geogs	2022-579	2.1	2.1.3	to non-implementation of carpooling	813.00	813.00	-
	Dzongkhag Administration,	OAAGB-			Inadmissible payment of mileage due			
1095	Lhuentse including eight Geogs	2022-579	2.1	2.1.3	to non-implementation of carpooling	480.00	2,784.00	(2,304.00)
	Dzongkhag Administration,	OAAGB-			Inadmissible payment of mileage due			
1096	Lhuentse including eight Geogs	2022-579	2.1	2.1.3	to non-implementation of carpooling	864.00	2,112.00	(1,248.00)
	Dzongkhag Administration,	OAAGB-			Inadmissible payment of mileage due			
1097	Lhuentse including eight Geogs	2022-579	2.1	2.1.3	to non-implementation of carpooling	1,965.00	5,178.00	(3,213.00)
	Dzongkhag Administration,	OAAGB-			Inadmissible payment of mileage due			
1098	Lhuentse including eight Geogs	2022-579	2.1	2.1.3	to non-implementation of carpooling	813.00	2,573.00	(1,760.00)
	Dzongkhag Administration,	OAAGB-			Inadmissible payment of mileage due			
1099	Lhuentse including eight Geogs	2022-579	2.1	2.1.3	to non-implementation of carpooling	384.00	1,504.00	(1,120.00)

	D 11 Al	OAAGD						
1100	Dzongkhag Administration, Lhuentse including eight Geogs	OAAGB- 2022-579	2.1	2.1.3	Inadmissible payment of mileage due to non-implementation of carpooling	1,216.00	1,216.00	-
	Dzongkhag Administration,	OAAGB-			Inadmissible payment of mileage due			
1101	Lhuentse including eight Geogs	2022-579	2.1	2.1.3	to non-implementation of carpooling	3,168.00	3,168.00	-
	Dzongkhag Administration,	OAAGB-			Inadmissible payment of mileage due			
1102	Lhuentse including eight Geogs	2022-579	2.1	2.1.3	to non-implementation of carpooling	2,520.00	4,824.00	(2,304.00)
1100	Dzongkhag Administration,	OAAGB-			Inadmissible payment of mileage due	470.00	170.00	
1103	Lhuentse including eight Geogs	2022-579	2.1	2.1.3	to non-implementation of carpooling	450.00	450.00	-
1104	Dzongkhag Administration, Lhuentse including eight Geogs	OAAGB- 2022-579	2.1	2.1.3	Inadmissible payment of mileage due to non-implementation of carpooling	1,125.00	1,125.00	_
1104	Littlefitse including eight deogs	2022-377	2.1	2.1.3	to non-implementation of car pooring	1,123.00	1,123.00	
1105	Dzongkhag Administration, Lhuentse including eight Geogs	OAAGB- 2022-579	2.1	2.1.3	Inadmissible payment of mileage due to non-implementation of carpooling	1,600.00	1,600.00	-
	D 11 A1	OAAGD						
1106	Dzongkhag Administration, Lhuentse including eight Geogs	OAAGB- 2022-579	2.1	2.1.3	Inadmissible payment of mileage due to non-implementation of carpooling	2,732.00	2,732.00	-
	Dzongkhag Administration,	OAAGB-			Inadmissible payment of mileage due			
1107	Lhuentse including eight Geogs	2022-579	2.1	2.1.3	to non-implementation of carpooling	3,552.00	3,552.00	-
	Dzongkhag Administration,	OAAGB-			Inadmissible payment of mileage due			
1108	Lhuentse including eight Geogs	2022-579	2.1	2.1.3	to non-implementation of carpooling	1,024.00	1,024.00	-
	Dzongkhag Administration,	OAAGB-			Inadmissible payment of mileage due			
1109	Lhuentse including eight Geogs	2022-579	2.1	2.1.3	to non-implementation of carpooling	1,600.00	15,648.00	(14,048.00)
	Dzongkhag Administration,	OAAGB-			Inadmissible payment of mileage due			
1110	Lhuentse including eight Geogs	2022-579	2.1	2.1.3	to non-implementation of carpooling	2,304.00	2,784.00	(480.00)
	Dzongkhag Administration,	OAAGB-			Inadmissible payment of mileage due			
1111	Lhuentse including eight Geogs	2022-579	2.1	2.1.3	to non-implementation of carpooling	6,272.00	6,272.00	-
	Dzongkhag Administration,	OAAGB-		0.45	Inadmissible payment of mileage due			
1112	Lhuentse including eight Geogs	2022-579	2.1	2.1.3	to non-implementation of carpooling	576.00	576.00	-

					Mismatched between the			
					data/information as per edats and recorded by Check Post Management			
					System (CPMS) resulted in to			
		OAAGSJ-			inadmissible payments of travel			
1113	Dungkhag Court, Jomotsangkha	2022-606	1	2.1.3	claims (TA/DA)	12,780.00	12,780.00	-
					Mismatched between the			
					data/information as per edats and			
					recorded by Check Post Management			
					System (CPMS) resulted in to			
		OAAGSJ-			inadmissible payments of travel			
1114	Dungkhag Court, Jomotsangkha	2022-606	1	2.1.3	claims (TA/DA)	40,330.00	40,330.00	-
					Mismatched between the			
					data/information as per edats and			
					recorded by Check Post Management System (CPMS) resulted in to			
		OAAGSJ-			inadmissible payments of travel			
1115	Dungkhag Court, Jomotsangkha	2022-606	1	2.1.3	claims (TA/DA)	22,500.00	22,500.00	_
1115	Dungkning Court, Johnstonigknin	2022 000	1	2.1.0	Mismatched between the	22,300.00	22,500.00	
					data/information as per edats and			
					recorded by Check Post Management			
					System (CPMS) resulted in to			
		OAAGSJ-			inadmissible payments of travel			
1116	Dungkhag Court, Jomotsangkha	2022-606	1	2.1.3	claims (TA/DA)	9,000.00	9,000.00	-
					Mismatched between the			
					data/information as per edats and			
					recorded by Check Post Management			
		0.4.4.007			System (CPMS) resulted in to			
1115	Door alsh a Correct Laurenteen alsh a	OAAGSJ-	1	242	inadmissible payments of travel	( 000 00	6 000 00	
1117	Dungkhag Court, Jomotsangkha	2022-606	1	2.1.3	claims (TA/DA)	6,000.00	6,000.00	-
					Mismatched between the data/information as per edats and			
					recorded by Check Post Management			
					System (CPMS) resulted in to			
		OAAGSJ-			inadmissible payments of travel			
1118	Dungkhag Court, Jomotsangkha	2022-606	1	2.1.3	claims (TA/DA)	6,000.00	6,000.00	_
	, , , , , , , , , , , , , , , , , , ,				- (,)	,,	-,	
		OAAGSJ-			Mismatch of travel dates between			
1119	Dzongkhag Court, Trashiyangtse	2023-13	1	2.1.3	travel bill and CPMS record	26,220.00	26,220.00	_
1117	2201gming court, framijangtise	2020 10	-	2.1.0	autor bill unu di Pid i ccoi u	20,220.00	20,220.00	
	Divisional Forest Office	OAACSI			Evenes navment of actions out			
1120	Divisional Forest Office, Trashigang	OAAGSJ- 2023-12	1	2.1.3	Excess payment of retirement benefits	42,840.00	42,840.00	
1120	11 asiligalig	4043-14	_ <u>_</u>	4.1.3	Deticities	44,040.00	44,040.00	-

I								
	Dzongkhag Administration,	OAAGSJ-			Inadmissible TADA payments to Gups			
1121	Trashiyangtse including 8 Geogs	2022-515	4	2.1.3	before appointment - Nu. 121,092.00	30,400.00	30,400.00	-
	Dzongkhag Administration,	OAAGSJ-			Inadmissible payment of Mileage - Nu.			
1122	Trashiyangtse including 8 Geogs	2022-515	12	2.1.3	18,720.00	18,720.00	18,855.40	-
					Inadmissible payments and retention			
					of fund against the Gewog			
1100	Dzongkhag Administration,	OAAGSJ-		0.4.0	Development Grant Guideline - Nu.	<b>-</b> (0.000.00		007.470.40
1123	Trashiyangtse including 8 Geogs	2022-515	20	2.1.3	2,390,798.00	760,000.00	<del>-</del>	835,458.63
1404	Regional Office, Department of	OAAGSJ-		0.4.0	Inadmissible payment of price	( 40 00 F 0 F	(=0 00= 4=	
1124	Roads, Samdrupjongkhar	2022-524	2	2.1.3	adjustment to M/s Wangs Pvt.Ltd	643,935.37	673,997.45	-
	Regional Nublang Breeding				Inadmissible payment TADA claims			
440	Center, Tashiyangphu,	OAAGSJ-		0.4.0	for travels not matching with CPMS	2 222 22	2 222 22	
1125	Wamrong	2023-8	1	2.1.3	travel records	3,000.00	3,000.00	-
	Regional Nublang Breeding				Inadmissible payment TADA claims			
4406	Center, Tashiyangphu,	OAAGSJ-		0.4.0	for travels not matching with CPMS	(0.0 <b>=</b> (.00	(O OT ( OO	
1126	Wamrong	2023-8	1	2.1.3	travel records	68,876.00	68,876.00	-
	Regional Nublang Breeding				Inadmissible payment TADA claims			
440=	Center, Tashiyangphu,	OAAGSJ-		0.4.0	for travels not matching with CPMS	<b>T</b> 2 (22 22		<b>=</b> 0.600.00
1127	Wamrong	2023-8	1	2.1.3	travel records	72,608.00	<del>-</del>	72,608.00
					Shortage of hand-woven items			
4400	National Handloom Corporation,	OAAGSJ-		0.4.0	computed based on NHDC Stock	46064000		467.006.00
1128	Khaling	2023-227	15	2.1.3	register	160,643.00	<del>-</del>	167,086.32
1420	National Handloom Corporation,	OAAGSJ-	40	242	Mismatch between closing balance	404 040 00		405 250 05
1129	Khaling	2023-227	18	2.1.3	and opening balance	101,219.00	<u>-</u>	105,278.85
					19. Un-authenticated Stock Balance &			
1400	National Handloom Corporation,	OAAGSJ-	40	242	Sale proceed of finish goods at Ugyen			
1130	Khaling Dzongkhag Administration,	2023-227	19	2.1.3	Dorji Deysho Factory	-	<u>-</u>	-
	Trashigang including 16 Geogs							
	and three Dungkhags (Sakteng,	OAAGSJ-						
1131	Thrimshing & Wamrong)	2022-523	1	2.1.3	Inadmissible payment of TA/DA	1,250.00	-	1,250.00
	Dzongkhag Administration,				,			
	Trashigang including 16 Geogs							
	and three Dungkhags (Sakteng,	OAAGSJ-						
1132	Thrimshing & Wamrong)	2022-523	1	2.1.3	Inadmissible payment of TA/DA	1,500.00	1,500.00	-

Trashigang including 16 Geogs and three Dungkhags (Sakteng, Thrimshing & Wamrong)  Dzongkhag Administration, Trashigang including 16 Geogs and three Dungkhags (Sakteng, Thrimshing & Wamrong)  Dzongkhag Administration, Trashigang including 16 Geogs	6,116.00
Thrimshing & Wamrong)  Dzongkhag Administration, Trashigang including 16 Geogs and three Dungkhags (Sakteng, 1134 Thrimshing & Wamrong)  Dzongkhag Administration, Trashigang including 16 Geogs and three Dungkhags (Sakteng, Trashigang including 16 Geogs and three Dungkhags (Sakteng, Trashigang including 16 Geogs and three Dungkhags (Sakteng, Trashigang including 2022-523 1 2.1.3 Inadmissible payment of TA/DA 31,632.00 31,632.00  Dzongkhag Administration, Trashigang including 16 Geogs  Dzongkhag Administration, Trashigang including 16 Geogs	6,116.00
Dzongkhag Administration, Trashigang including 16 Geogs and three Dungkhags (Sakteng, Thrimshing & Wamrong)  Dzongkhag Administration, Trashigang including 16 Geogs and three Dungkhags (Sakteng, Trashigang including 16 Geogs and three Dungkhags (Sakteng, Thrimshing & Wamrong)  Dzongkhag Administration, Trashigang including 16 Geogs  Dzongkhag Administration, Trashigang including 16 Geogs	6,116.00
Trashigang including 16 Geogs and three Dungkhags (Sakteng, Thrimshing & Wamrong)  Dzongkhag Administration, Trashigang including 16 Geogs and three Dungkhags (Sakteng, Dangkhags (Sakteng, Parashigang including 16 Geogs and three Dungkhags (Sakteng, Dangkhag Administration, Trashigang including 16 Geogs Parashigang Para	6,116.00
and three Dungkhags (Sakteng, 1134 Thrimshing & Wamrong) 2022-523 1 2.1.3 Inadmissible payment of TA/DA 6,116.00 -  Dzongkhag Administration, Trashigang including 16 Geogs and three Dungkhags (Sakteng, 1135 Thrimshing & Wamrong) 2022-523 1 2.1.3 Inadmissible payment of TA/DA 31,632.00 31,632.00	6,116.00
Trashigang including 16 Geogs and three Dungkhags (Sakteng, Trashigang including 16 Geogs Dzongkhag Administration, Trashigang including 16 Geogs	6,116.00
Dzongkhag Administration, Trashigang including 16 Geogs and three Dungkhags (Sakteng, 1135 Thrimshing & Wamrong)  Dzongkhag Administration, Trashigang including 16 Geogs  OAAGSJ- 2.1.3 Inadmissible payment of TA/DA 31,632.00  31,632.00	6,116.00
Trashigang including 16 Geogs and three Dungkhags (Sakteng, 1135 Thrimshing & Wamrong)  Dzongkhag Administration, Trashigang including 16 Geogs  Trashigang including 16 Geogs  OAAGSJ-  2.1.3 Inadmissible payment of TA/DA  31,632.00  31,632.00	
and three Dungkhags (Sakteng, 1135 Thrimshing & Wamrong)  Dzongkhag Administration, Trashigang including 16 Geogs  OAAGSJ- 2.1.3 Inadmissible payment of TA/DA 31,632.00  31,632.00	
1135 Thrimshing & Wamrong) 2022-523 1 2.1.3 Inadmissible payment of TA/DA 31,632.00 31,632.00  Dzongkhag Administration, Trashigang including 16 Geogs	-
Dzongkhag Administration, Trashigang including 16 Geogs	-
Trashigang including 16 Geogs	
	1
and three Dungkhags (Sakteng, OAAGSJ-	
1136         Thrimshing & Wamrong)         2022-523         1         2.1.3         Inadmissible payment of TA/DA         4,500.00         4,603.56	-
Dzongkhag Administration,	
Trashigang including 16 Geogs	
and three Dungkhags (Sakteng, OAAGSJ-	
1137         Thrimshing & Wamrong)         2022-523         1         2.1.3         Inadmissible payment of TA/DA         3,750.00         -	3,750.00
Dzongkhag Administration,	
Trashigang including 16 Geogs	
and three Dungkhags (Sakteng, OAAGSJ-	
1138         Thrimshing & Wamrong)         2022-523         1         2.1.3         Inadmissible payment of TA/DA         3,000.00         3,000.00	-
Dzongkhag Administration,	
Trashigang including 16 Geogs	
and three Dungkhags (Sakteng, OAAGSJ-	
1139         Thrimshing & Wamrong)         2022-523         1         2.1.3         Inadmissible payment of TA/DA         4,500.00         4,500.00	-
Dzongkhag Administration,	
Trashigang including 16 Geogs	
and three Dungkhags (Sakteng, OAAGSJ-	
1140         Thrimshing & Wamrong)         2022-523         1         2.1.3         Inadmissible payment of TA/DA         1,250.00         1,250.00	-
Dzongkhag Administration,	
Trashigang including 16 Geogs	
and three Dungkhags (Sakteng, OAAGSJ-	
1141         Thrimshing & Wamrong)         2022-523         1         2.1.3         Inadmissible payment of TA/DA         1,250.00         1,250.00	-
Dzongkhag Administration,	
Trashigang including 16 Geogs	
and three Dungkhags (Sakteng, OAAGSJ-	
1142         Thrimshing & Wamrong)         2022-523         1         2.1.3         Inadmissible payment of TA/DA         3,000.00         3,000.00	-
Dzongkhag Administration, OAAGSJ-	
1143 Trashigang including 16 Geogs 2022-523 1 2.1.3 Inadmissible payment of TA/DA 23,632.00 23,632.00	

	and three Dungkhags (Sakteng, Thrimshing & Wamrong)							
1144	Dzongkhag Administration, Trashigang including 16 Geogs and three Dungkhags (Sakteng, Thrimshing & Wamrong)	OAAGSJ- 2022-523	1	2.1.3	Inadmissible payment of TA/DA	7,500.00	7,500.00	-
1145	Dzongkhag Administration, Trashigang including 16 Geogs and three Dungkhags (Sakteng, Thrimshing & Wamrong)	OAAGSJ- 2022-523	1	2.1.3	Inadmissible payment of TA/DA	3,000.00	_	3,000.00
1146	Dzongkhag Administration, Trashigang including 16 Geogs and three Dungkhags (Sakteng, Thrimshing & Wamrong)	OAAGSJ- 2022-523	1	2.1.3	Inadmissible payment of TA/DA	4,500.00	-	4,500.00
1147	Thromde Office, Samdrupjongkhar including CD, Education sector & Revenue	OAAGSJ- 2023-79	1	2.1.3	Non-adherence to procurement rules and regulations and deviations thereof - Nu. 2,789,863.25	-	-	-
1148	Thromde Office, Samdrupjongkhar including CD, Education sector & Revenue	OAAGSJ- 2023-79	3	2.1.3	Inadmissible payment of price adjustment or escalation - Nu. 378,080.00	285,358.38	-	292,676.05
1149	Thromde Office, Samdrupjongkhar including CD, Education Sector & Revenue	OAAGSJ- 2023-79	10	2.1.3	Inadmissible payment of price adjustment	490,706.06	-	503,289.64
1150	Thromde Office, Samdrupjongkhar including CD, Education sector & Revenue	0AAGSJ- 2023-79	12	2.1.3	Inadmissible disbursement of pay and allowances to retirees and employees on study leave - Nu.138,745.00	51,225.00	-	51,225.00
1151	Thromde Office, Samdrupjongkhar including CD, Education sector & Revenue	OAAGSJ- 2023-79	12	2.1.3	Inadmissible disbursement of pay and allowances to retirees and employees on study leave - Nu.138,745.00	7,225.00	7,267.76	-
1152	Thromde Office, Samdrupjongkhar including CD, Education sector & Revenue	OAAGSJ- 2023-79	12	2.1.3	Inadmissible disbursement of pay and allowances to retirees and employees on study leave - Nu.138,745.00	14,535.00	14,621.02	-
1153	Thromde Office, Samdrupjongkhar including CD, Education sector & Revenue	OAAGSJ- 2023-79	12	2.1.3	Inadmissible disbursement of pay and allowances to retirees and employees on study leave - Nu.138,745.00	14,535.00		14,535.00
1154	Thromde Office, Samdrupjongkhar including CD, Education sector & Revenue	OAAGSJ- 2023-79	12	2.1.3	Inadmissible disbursement of pay and allowances to retirees and employees on study leave - Nu.138,745.00	51,225.00	-	51,225.00

1155	Thromde Office, Samdrupjongkhar including CD, Education sector & Revenue	OAAGSJ- 2023-79	13	2.1.3	Excess payment of TA/DA for travels not matching with CPMS data - Nu. 86,960.00	52,960.00	52,960.00	-
1156	Thromde Office, Samdrupjongkhar including CD, Education sector & Revenue	OAAGSJ- 2023-79	13	2.1.3	Excess payment of TA/DA for travels not matching with CPMS data - Nu. 86,960.00	4,500.00	4,508.88	-
1157	Thromde Office, Samdrupjongkhar including CD, Education sector & Revenue	OAAGSJ- 2023-79	14	2.1.3	Excess payment of TA/DA for tour beyond one month	11,250.00	11,272.19	-
1158	Thromde Office, Samdrupjongkhar including CD, Education sector & Revenue	OAAGSJ- 2023-79	15	2.1.3	Inadmissible payment of DSA for incountry training - Nu.98,235.00	4,965.00	4,978.06	-
1159	Thromde Office, Samdrupjongkhar including CD, Education sector & Revenue	OAAGSJ- 2023-79	15	2.1.3	Inadmissible payment of DSA for incountry training - Nu.98,235.00	4,590.00	4,626.22	-
1160	Thromde Office, Samdrupjongkhar including CD, Education sector & Revenue	OAAGSJ- 2023-79	15	2.1.3	Inadmissible payment of DSA for incountry training - Nu.98,235.00	4,590.00	4,617.16	-
1161	Thromde Office, Samdrupjongkhar including CD, Education sector & Revenue	OAAGSJ- 2023-79	15	2.1.3	Inadmissible payment of DSA for incountry training - Nu.98,235.00	4,590.00	4,617.16	-
1162	Thromde Office, Samdrupjongkhar including CD, Education sector & Revenue	OAAGSJ- 2023-79	15	2.1.3	Inadmissible payment of DSA for incountry training - Nu.98,235.00	3,000.00	3,007.89	-
1163	Thromde Office, Samdrupjongkhar including CD, Education sector & Revenue	OAAGSJ- 2023-79	15	2.1.3	Inadmissible payment of DSA for incountry training - Nu.98,235.00	3,000.00	3,003.95	-
1164	Thromde Office, Samdrupjongkhar including CD, Education sector & Revenue	OAAGSJ- 2023-79	15	2.1.3	Inadmissible payment of DSA for incountry training - Nu.98,235.00	3,000.00	3,005.92	-
1165	Thromde Office, Samdrupjongkhar including CD, Education sector & Revenue	OAAGSJ- 2023-79	15	2.1.3	Inadmissible payment of DSA for incountry training - Nu.98,235.00	3,000.00	3,017.75	-
1166	Thromde Office, Samdrupjongkhar including CD, Education sector & Revenue	OAAGSJ- 2023-79	15	2.1.3	Inadmissible payment of DSA for incountry training - Nu.98,235.00	3,000.00	3,003.95	-
1167	Thromde Office, Samdrupjongkhar including CD, Education sector & Revenue	OAAGSJ- 2023-79	15	2.1.3	Inadmissible payment of DSA for incountry training - Nu.98,235.00	3,000.00	3,011.84	-

1168	Thromde Office, Samdrupjongkhar including CD, Education sector & Revenue	OAAGSJ- 2023-79	15	2.1.3	Inadmissible payment of DSA for incountry training - Nu.98,235.00	3,000.00	3,011.84	_
1169	Thromde Office, Samdrupjongkhar including CD, Education sector & Revenue	OAAGSJ- 2023-79	15	2.1.3	Inadmissible payment of DSA for incountry training - Nu.98,235.00	3,000.00	3,017.75	-
1170	Thromde Office, Samdrupjongkhar including CD, Education sector & Revenue	OAAGSJ- 2023-79	15	2.1.3	Inadmissible payment of DSA for incountry training - Nu.98,235.00	3,000.00	3,011.84	-
1171	Thromde Office, Samdrupjongkhar including CD, Education sector & Revenue	OAAGSJ- 2023-79	15	2.1.3	Inadmissible payment of DSA for incountry training - Nu.98,235.00	3,000.00	3,011.84	-
1172	Thromde Office, Samdrupjongkhar including CD, Education sector & Revenue	OAAGSJ- 2023-79	15	2.1.3	Inadmissible payment of DSA for incountry training - Nu.98,235.00	3,000.00	3,011.84	-
1173	Thromde Office, Samdrupjongkhar including CD, Education sector & Revenue	OAAGSJ- 2023-79	15	2.1.3	Inadmissible payment of DSA for incountry training - Nu.98,235.00	3,000.00	3,003.95	-
1174	Thromde Office, Samdrupjongkhar including CD, Education sector & Revenue	OAAGSJ- 2023-79	15	2.1.3	Inadmissible payment of DSA for incountry training - Nu.98,235.00	3,000.00	3,003.95	-
1175	Thromde Office, Samdrupjongkhar including CD, Education sector & Revenue	OAAGSJ- 2023-79	15	2.1.3	Inadmissible payment of DSA for incountry training - Nu.98,235.00	3,000.00	-	3,000.00
1176	Thromde Office, Samdrupjongkhar including CD, Education sector & Revenue	OAAGSJ- 2023-79	15	2.1.3	Inadmissible payment of DSA for incountry training - Nu.98,235.00	3,000.00	-	3,000.00
1177	Thromde Office, Samdrupjongkhar including CD, Education sector & Revenue	OAAGSJ- 2023-79	15	2.1.3	Inadmissible payment of DSA for incountry training - Nu.98,235.00	3,000.00	3,007.89	-
1178	Thromde Office, Samdrupjongkhar including CD, Education sector & Revenue	OAAGSJ- 2023-79	15	2.1.3	Inadmissible payment of DSA for incountry training - Nu.98,235.00	3,000.00	3,011.84	-
1179	Thromde Office, Samdrupjongkhar including CD, Education sector & Revenue	OAAGSJ- 2023-79	15	2.1.3	Inadmissible payment of DSA for incountry training - Nu.98,235.00	3,000.00	3,011.84	-
1180	Thromde Office, Samdrupjongkhar including CD, Education sector & Revenue	OAAGSJ- 2023-79	15	2.1.3	Inadmissible payment of DSA for incountry training - Nu.98,235.00	3,000.00	3,009.86	-

1181	Thromde Office, Samdrupjongkhar including CD, Education sector & Revenue	OAAGSJ- 2023-79	15	2.1.3	Inadmissible payment of DSA for incountry training - Nu.98,235.00	3,000.00	3,003.95	-
1182	Thromde Office, Samdrupjongkhar including CD, Education sector & Revenue	0AAGSJ- 2023-79	15	2.1.3	Inadmissible payment of DSA for incountry training - Nu.98,235.00	3,000.00	3,007.89	-
1183	Thromde Office, Samdrupjongkhar including CD, Education sector & Revenue	OAAGSJ- 2023-79	15	2.1.3	Inadmissible payment of DSA for incountry training - Nu.98,235.00	3,000.00	3,007.89	-
1184	Thromde Office, Samdrupjongkhar including CD, Education sector & Revenue	OAAGSJ- 2023-79	15	2.1.3	Inadmissible payment of DSA for incountry training - Nu.98,235.00	7,500.00	7,544.38	-
1185	Thromde Office, Samdrupjongkhar including CD, Education sector & Revenue	OAAGSJ- 2023-79	15	2.1.3	Inadmissible payment of DSA for incountry training - Nu.98,235.00	3,000.00	3,009.86	-
1186	Thromde Office, Samdrupjongkhar including CD, Education sector & Revenue	OAAGSJ- 2023-79	15	2.1.3	Inadmissible payment of DSA for incountry training - Nu.98,235.00	3,000.00	3,011.84	-
1187	Dzongkhag Administration, Pemagatshel including 11 Geogs and Nganglam Dungkhag	0AAGSJ- 2022-531	1.1	2.1.3	Inadmissible payment of pay and allowance beyond date of retirement	67,675.00		67,675.00
1188	Thromde Office, Samdrupjongkhar including CD, Education sector & Revenue	0AAGSJ- 2023-79	16	2.1.3	Payments of sitting fees to non-local government functionaries	17,500.00	17,500.00	-
1189	Thromde Office, Samdrupjongkhar including CD, Education sector & Revenue	0AAGSJ- 2023-79	16	2.1.3	Payments of sitting fees to non-local government functionaries	8,750.00	8,859.32	-
1190	Thromde Office, Samdrupjongkhar including CD, Education sector & Revenue	0AAGSJ- 2023-79	16	2.1.3	Payments of sitting fees to non-local government functionaries	5,000.00		5,000.00
1191	Thromde Office, Samdrupjongkhar including CD, Education sector & Revenue	OAAGSJ- 2023-79	16	2.1.3	Payments of sitting fees to non-local government functionaries	3,750.00	3,750.00	-
1192	Kholongchhu Hydro Energy Limited, Trashiyangtse	OAAGSJ- 2023-165	15	2.1.3	Inadmissible payment of post-paid charges - Nu. 26,765.44	26,765.44	-	27,311.01
1193	Kholongchhu Hydro Energy Limited, Trashiyangtse	OAAGSJ- 2023-165	16	2.1.3	Inadmissible payment of Communication Facility Allowance	11,400.00	-	11,400.00

					during maternity period Nu. 11,400.00			
1194	Dzongkhag Administration, Samdrupjongkhar including 11 Geogs and two Dungkhags (Jomotsangkha & Samdrupcholing)	OAAGSJ- 2022-511	3	2.1.3	Excess payment of Gratuity/Soelra due change in designation from Admin Asst to Gaydrung Nu. 141,270.00 (2.1.3)	141,270.00	<u>-</u>	144,242.48
1195	Dzongkhag Administration, Pemagatshel including 11 Geogs and Nganglam Dungkhag	OAAGSJ- 2022-531	1.2	2.1.3	Excess and inadmissible payments of travel claim - Nu.251,236.40	3,000.00	3,000.00	-
1196	Dzongkhag Administration, Pemagatshel including 11 Geogs and Nganglam Dungkhag	OAAGSJ- 2022-531	1.2	2.1.3	Excess and inadmissible payments of travel claim - Nu.251,236.40	2,000.00	2,000.00	-
1197	Dzongkhag Administration, Pemagatshel including 11 Geogs and Nganglam Dungkhag	OAAGSJ- 2022-531	1.2	2.1.3	Excess and inadmissible payments of travel claim - Nu.251,236.40	2,500.00	2,500.00	-
1198	Dzongkhag Administration, Pemagatshel including 11 Geogs and Nganglam Dungkhag	OAAGSJ- 2022-531	1.2	2.1.3	Excess and inadmissible payments of travel claim - Nu.251,236.40	2,500.00	2,500.00	-
1199	Dzongkhag Administration, Pemagatshel including 11 Geogs and Nganglam Dungkhag	OAAGSJ- 2022-531	1.2	2.1.3	Excess and inadmissible payments of travel claim - Nu.251,236.40	2,500.00	2,500.00	-
1200	Dzongkhag Administration, Pemagatshel including 11 Geogs and Nganglam Dungkhag	OAAGSJ- 2022-531	1.2	2.1.3	Excess and inadmissible payments of travel claim – Nu.251,236.40	2,500.00	2,500.00	-
1201	Dzongkhag Administration, Pemagatshel including 11 Geogs and Nganglam Dungkhag	OAAGSJ- 2022-531	1.2	2.1.3	Excess and inadmissible payments of travel claim - Nu.251,236.40	1,250.00	1,250.00	-
1202	Dzongkhag Administration, Pemagatshel including 11 Geogs and Nganglam Dungkhag	OAAGSJ- 2022-531	1.2	2.1.3	Excess and inadmissible payments of travel claim – Nu.251,236.40	4,772.00	4,772.00	-
1203	Dzongkhag Administration, Pemagatshel including 11 Geogs and Nganglam Dungkhag	OAAGSJ- 2022-531	1.2	2.1.3	Excess and inadmissible payments of travel claim - Nu.251,236.40	14,442.40	14,442.40	-
1204	Dzongkhag Administration, Pemagatshel including 11 Geogs and Nganglam Dungkhag	OAAGSJ- 2022-531	1.2	2.1.3	Excess and inadmissible payments of travel claim – Nu.251,236.40	7,820.00	7,820.00	-

1205	Dzongkhag Administration, Pemagatshel including 11 Geogs and Nganglam Dungkhag	OAAGSJ- 2022-531	1.2	2.1.3	Excess and inadmissible payments of travel claim - Nu.251,236.40	10,616.80	<u>-</u>	10,616.80
1206	Dzongkhag Administration, Pemagatshel including 11 Geogs and Nganglam Dungkhag	OAAGSJ- 2022-531	1.2	2.1.3	Excess and inadmissible payments of travel claim – Nu.251,236.40	19,048.00	-	19,048.00
1207	Dzongkhag Administration, Pemagatshel including 11 Geogs and Nganglam Dungkhag	OAAGSJ- 2022-531	1.2	2.1.3	Excess and inadmissible payments of travel claim - Nu.251,236.40	8,224.00	<u>.</u>	8,224.00
1208	Dzongkhag Administration, Pemagatshel including 11 Geogs and Nganglam Dungkhag	OAAGSJ- 2022-531	1.2	2.1.3	Excess and inadmissible payments of travel claim - Nu.251,236.40	7,500.00	-	7,500.00
1209	Dzongkhag Administration, Pemagatshel including 11 Geogs and Nganglam Dungkhag	OAAGSJ- 2022-531	1.2	2.1.3	Excess and inadmissible payments of travel claim - Nu.251,236.40	10,500.00	-	10,500.00
1210	Dzongkhag Administration, Pemagatshel including 11 Geogs and Nganglam Dungkhag	OAAGSJ- 2022-531	1.2	2.1.3	Excess and inadmissible payments of travel claim - Nu.251,236.40	28,298.00	28,298.00	-
1211	Dzongkhag Administration, Pemagatshel including 11 Geogs and Nganglam Dungkhag	OAAGSJ- 2022-531	1.2	2.1.3	Excess and inadmissible payments of travel claim - Nu.251,236.40	12,360.00	12,360.00	-
1212	Dzongkhag Administration, Pemagatshel including 11 Geogs and Nganglam Dungkhag	OAAGSJ- 2022-531	1.2	2.1.3	Excess and inadmissible payments of travel claim - Nu.251,236.40	12,360.00	-	12,360.00
1213	Dzongkhag Administration, Pemagatshel including 11 Geogs and Nganglam Dungkhag	OAAGSJ- 2022-531	1.2	2.1.3	Excess and inadmissible payments of travel claim – Nu.251,236.40	10,360.00	10,441.74	-
1214	Dzongkhag Administration, Pemagatshel including 11 Geogs and Nganglam Dungkhag	OAAGSJ- 2022-531	1.2	2.1.3	Excess and inadmissible payments of travel claim - Nu.251,236.40	11,816.00	-	11,816.00
1215	Dzongkhag Administration, Pemagatshel including 11 Geogs and Nganglam Dungkhag	OAAGSJ- 2022-531	1.2	2.1.3	Excess and inadmissible payments of travel claim - Nu.251,236.40	23,024.00	23,024.00	-
1216	Dzongkhag Administration, Pemagatshel including 11 Geogs and Nganglam Dungkhag	OAAGSJ- 2022-531	1.2	2.1.3	Excess and inadmissible payments of travel claim - Nu.251,236.40	27,048.00	27,048.00	-
1217	Dzongkhag Administration, Pemagatshel including 11 Geogs and Nganglam Dungkhag	OAAGSJ- 2022-531	1.2	2.1.3	Excess and inadmissible payments of travel claim - Nu.251,236.40	22,048.00	<u>-</u>	22,048.00

	Dangkhag Administration		I	1				
	Dzongkhag Administration, Pemagatshel including 11 Geogs	OAAGSJ-			Excess and inadmissible payments of			
1218	and Nganglam Dungkhag	2022-531	1.2	2.1.3	travel claim - Nu.251,236.40	3,000.00		3,000.00
1210	Dzongkhag Administration,	2022-331	1.2	2.1.3	traver claim - Nu.251,250.40	3,000.00	-	3,000.00
	Samdrupjongkhar including 11							
					In a desirable manner of TADA alaims			
	Geogs and two Dungkhags	OAACCI			Inadmissible payment of TADA claims			
1210	(Jomotsangkha &	OAAGSJ- 2022-511	_	212	for travels not corresponding to CPMS	3,000.00		2 000 00
1219	Samdrupcholing)	2022-511	7	2.1.3	data - Nu 6,000.00	3,000.00	-	3,000.00
	Dzongkhag Administration,							
	Samdrupjongkhar including 11				In a desirable manner of TADA alaims			
	Geogs and two Dungkhags	OAACCI			Inadmissible payment of TADA claims			
4000	(Jomotsangkha &	OAAGSJ-	_	242	for travels not corresponding to CPMS	2 000 00	2 200 20	
1220	Samdrupcholing)	2022-511	7	2.1.3	data - Nu 6,000.00	3,000.00	3,000.00	-
	Dzongkhag Administration,							
	Samdrupjongkhar including 11							
	Geogs and two Dungkhags	0.4.4.007						
4004	(Jomotsangkha &	OAAGSJ-		0.4.0	Payment of travel claim beyond	2 222 22	2 222 22	
1221	Samdrupcholing)	2022-511	8	2.1.3	approved dholam - Nu. 3,000.00	3,000.00	3,000.00	-
	Dzongkhag Administration,							
	Samdrupjongkhar including 11							
	Geogs and two Dungkhags							
4000	(Jomotsangkha &	OAAGSJ-		0.4.0	Excess payment towards working	4 700 00	4 = 00 00	
1222	Samdrupcholing)	2022-511	9	2.1.3	lunch - Nu. 3,000.00	1,500.00	1,500.00	-
	Dzongkhag Administration,							
	Samdrupjongkhar including 11							
	Geogs and two Dungkhags							
	(Jomotsangkha &	OAAGSJ-			Overtime Payment to vehicle owner			
1223	Samdrupcholing)	2022-511	11.4	2.1.3	beyond contract terms - Nu 22,500.00	22,500.00	-	22,973.42
	Dzongkhag Administration,							
	Samdrupjongkhar including 11							
	Geogs and two Dungkhags							
	(Jomotsangkha &	OAAGSJ-			Inadmissible payment of HRA beyond			
1224	Samdrupcholing)	2022-511	27	2.1.3	twelve months of LTT - Nu. 5,354.50	2,522.00	2,541.90	-
	Dzongkhag Administration,							
	Samdrupjongkhar including 11							
	Geogs and two Dungkhags							
	(Jomotsangkha &	OAAGSJ-			Inadmissible payment of HRA beyond			
1225	Samdrupcholing)	2022-511	27	2.1.3	twelve months of LTT - Nu. 5,354.50	2,832.50	2,854.85	-
	Dzongkhag Administration,							
	Samdrupjongkhar including 11							
	Geogs and two Dungkhags							
	(Jomotsangkha &	OAAGSJ-			Payment beyond prescribed rates of			
1226	Samdrupcholing)	2022-511	29	2.1.3	quarantine facility	8,540.00	-	8,540.00

1227	Dzongkhag Administration, Samdrupjongkhar including 11 Geogs and two Dungkhags (Jomotsangkha & Samdrupcholing)	OAAGSJ- 2022-511	30	2.1.3	Excess payment of House Rent Allowance	6,405.00	6,455.54	
1228	Dzongkhag Administration, Pemagatshel including 11 Geogs and Nganglam Dungkhag	OAAGSJ- 2022-531	2.5	2.1.3	Inadmissible payment of TA/DA Nu.63,412.00	25,956.00	26,331.47	-
1229	Dzongkhag Administration, Pemagatshel including 11 Geogs and Nganglam Dungkhag	OAAGSJ- 2022-531	2.5	2.1.3	Inadmissible payment of TA/DA Nu.63,412.00	10,000.00	10,000.00	-
1230	Dzongkhag Administration, Pemagatshel including 11 Geogs and Nganglam Dungkhag	OAAGSJ- 2022-531	2.5	2.1.3	Inadmissible payment of TA/DA Nu.63,412.00	27,456.00	27,456.00	_
1231	Dzongkhag Administration, Pemagatshel including 11 Geogs and Nganglam Dungkhag	OAAGSJ- 2022-531	3.1	2.1.3	Inadmissible payment of machine hiring charges - Nu. 17,600.00	17,600.00	17,819.88	-
1232	Dzongkhag Administration, Pemagatshel including 11 Geogs and Nganglam Dungkhag	OAAGSJ- 2022-531	6.3	2.1.3	Inadmissible payment of machine hiring charges under Nanong Gewog Nu. 184,800.00	184,800.00	-	189,417.47
1233	Dzongkhag Administration, Pemagatshel including 11 Geogs and Nganglam Dungkhag	OAAGSJ- 2022-531	6.4	2.1.3	Inadmissible payment of TADA without performing tour Nu. 115,844.00	41,228.00	-	41,228.00
1234	Dzongkhag Administration, Pemagatshel including 11 Geogs and Nganglam Dungkhag	OAAGSJ- 2022-531	6.4	2.1.3	Inadmissible payment of TADA without performing tour Nu. 115,844.00	36,068.00	-	36,068.00
1235	Dzongkhag Administration, Pemagatshel including 11 Geogs and Nganglam Dungkhag	OAAGSJ- 2022-531	6.4	2.1.3	Inadmissible payment of TADA without performing tour Nu. 115,844.00	38,548.00	-	38,548.00
1236	Dzongkhag Administration, Pemagatshel including 11 Geogs and Nganglam Dungkhag	OAAGSJ- 2022-531	3.2	2.1.3	Double payment of machine hiring charges Nu. 40,000.00	40,000.00	40,499.73	-
1237	Dzongkhag Administration, Dagana including 14 Geogs & Lhamoizingkha Dungkhag	OAAGTS- 2022-396	30	2.1.3	Inadmissible payment of Telephone bill - Nu. 22,478.00	22,478.00		22,478.00
1238	Dzongkhag Administration, Dagana including 14 Geogs & Lhamoizingkha Dungkhag	OAAGTS- 2022-396	35	2.1.3	Inadmissible payment of Telephone bill - Nu. 29,016.40	29,016.40		29,016.40

1239	Dzongkhag Administration, Dagana including 14 Geogs & Lhamoizingkha Dungkhag	OAAGTS- 2022-396	47	2.1.3	Inadmissible payment of Telephone bill - Nu 14,115.52	14,115.52	2,310.00	11,387.40
1240	Dzongkhag Administration, Dagana including 14 Geogs & Lhamoizingkha Dungkhag	OAAGTS- 2022-396	57	2.1.3	Inadmissible payment of Telephone bill - Nu 14,310.00	14,310.00	2,116.00	12,252.40
1241	Regional Revenue & Customs Office, Gelephu	OAAGTS- 2022-529	1	2.1.3	In-admissible payment of Transfer Grant: Nu. 17,350.00			
1242	Regional Revenue & Customs Office, Gelephu	OAAGTS- 2022-529	2	2.1.3	In-admissible payment of DA: Nu. 92,875.00			
1243	ORIO Project, Dagapela under Department of Roads, Sarpang	OAAGTS- 2023-61	8	2.1.3	8. Inadmissible payment of data charges, Nu. 10,493.00-(2.1.3)	10,493.00	10,720.68	
1244	Gelephu Thromde LC, CD Accounts and Revenue, Sarpang	OAAGTS- 2023-99	5	2.1.3	Avoidable expenditure of Nu.145,190.00	145,190.00		145,190.00
1245	Druk Air Corporation Ltd.	COAD-2022- 420	2	2.1.3	Inadmissible payment of salary during EOL Nu. 54,950.00 (2.1.3)			
1246	Bhutan Telecom Limited (Corporate Office including Area and Branch offices)	COAD-2022- 483	3.3	2.1.3	3.3 Inadmissible payment of 5% cost index for the replacement of Gigabit Passive Optical Network, Thimphu Nu. 7,291.58 (2.1.3)	7,291.58	7,521.71	
1247	Bhutan Telecom Limited (Corporate Office including Area and Branch offices)	COAD-2022- 483	3.4	2.1.3	3.4 Award of additional work and unjustifiable payment of transportation cost in addition to cost index in the construction of Tower, Shelter & fencing at Lingzhi Nu. 98,800.00 (2.1.3)	98,800.00	103,120.79	
1248	Bhutan Postal Corporation Ltd.	COAD-2023- 230	4.1	2.1.3	Payment of quarantine and medical expenses of the Indian labour by BPLC instead of Contractor (2.1.3)			
1249	Bhutan Postal Corporation Ltd.	COAD-2023- 230	4.2	2.1.3	4.2 Excess payment for truss work Nu 233,552.76 (2.1.3)	233,552.70		233,552.70
1250	Bhutan Postal Corporation Ltd.	COAD-2023- 230	4.3	2.1.3	Excess payment for fixing TMT in RCC works Nu.2,95,680.00. (2.1.3)	295,680.00		295,680.00

		COAD-2023-			Overpayment for pre-painted galvanised steel sheet Nu. 52,736.00			
1251	Bhutan Postal Corporation Ltd.	230	4.4	2.1.3	(2.1.3)	52,736.00		52,736.00
		COAD-2023-			Double Payment on construction of			
1252	Bhutan Postal Corporation Ltd.	230	4.6	2.1.3	Shear wall Nu. 89,727.75 (2.1.3)	89,727.75		89,727.75
1252	Gelephu Thromde LC, CD Accounts and Revenue, Sarpang	OAAGTS-	,	244	Inadmissible payment of sitting fees	F 000 00		F 000 00
1253	Accounts and Revenue, Sarpang	2023-99	4	2.1.4	to employees	5,000.00		5,000.00
		O A A CITIC						
1254	Gelephu Thromde LC, CD Accounts and Revenue, Sarpang	OAAGTS- 2023-99	4	2.1.4	Inadmissible payment of sitting fees to employees	5.000.00		5.000.00
1237	Accounts and Nevenue, 3ai pang	2023-77	Т	2.1.7	to employees	3,000.00		3,000.00
	Gelephu Thromde LC, CD	OAAGTS-			Inadmissible payment of sitting fees			
1255	Accounts and Revenue, Sarpang	2023-99	4	2.1.4	to employees	6.000.00	6,000.00	
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	Gelephu Thromde LC, CD	OAAGTS-			Inadmissible payment of sitting fees			
1256	Accounts and Revenue, Sarpang	2023-99	4	2.1.4	to employees	6,000.00	6,000.00	
	Bhutan's Third National							
	Communication to UNFCCC,							
1257	National Environment	GGD-2022- 281	1	216	Outstanding Advance-Nu.	1 500 000 00	1 500 000 00	
1257	Commission. (FIC 4122)	281	1	2.1.6	1,500,000.00 (2.1.6)  Refund of SD without obtaining	1,500,000.00	1,500,000.00	-
	Dzongkhag Administration,				refundable releases had directly			
	Pemagatshel including 11 Geogs	OAAGSJ-			impacted the budgetary closing			
1258	and Nganglam Dungkhag	2022-531	1.8	2.1.6	balance Nu.1,615,402.20	-	-	-
					Refund of SD without obtaining			
	Dzongkhag Administration,	OAACCI			refundable releases with subsequent			
1259	Pemagatshel including 11 Geogs and Nganglam Dungkhag	OAAGSJ- 2022-531	4.2	2.1.6	impact on the budgetary closing balance of Nu.21,969.00	21,969.00	_	21,969.00
1237	anu Ngangiam Dungknag	2022-331	T.2	2.1.0	Refund of SD without obtaining	21,707.00		21,707.00
	Dzongkhag Administration,				refundable releases had directly			
	Pemagatshel including 11 Geogs	OAAGSJ-			impacted the budgetary closing			
1260	and Nganglam Dungkhag	2022-531	9.2	2.1.6	balance Nu.432,779.00	432,779.00	-	432,779.00
	Dzongkhag Administration,				Non- surrender of closed work			
4064	Dagana including 14 Geogs &	OAAGTS-	4.0		Account balance to DTA - Nu.	4 400 004 00		4 400 004 60
1261	Lhamoizingkha Dungkhag	2022-396	4.2	2.1.7	1,138,281.00	1,138,281.00		1,138,281.00
	Dzongkhag Administration,							
1262	Dagana including 14 Geogs & Lhamoizingkha Dungkhag	OAAGTS- 2022-396	25	2.1.7	Non-surrender of unspent close work fund - Nu.238,087.00	238,087.00		220 007 00
1202	LIIAIIIOIZIIIKKIIA DUIIKKIIAK	4044-390	43	2.1./	1u11u - Nu.430,007.00	430,007.00		238,087.00

1263	Dzongkhag Administration, Dagana including 14 Geogs & Lhamoizingkha Dungkhag	OAAGTS- 2022-396	36	2.1.7	Unspent closed work fund - Nu. 242,185.00	242,185.00		242,185.00
1264	Dzongkhag Administration, Dagana including 14 Geogs & Lhamoizingkha Dungkhag	OAAGTS- 2022-396	56	2.1.7	Unspent Close work fund - Nu. 1,177,983.00	212,20000		212,100,000
1265	Dzongkhag Administration, Pemagatshel including 11 Geogs and Nganglam Dungkhag	OAAGSJ- 2022-531	6.2	2.1.8	Outstanding advance not reflected under account heads (9.c) and subsequent non-accountal of advances and its adjustments thereof Nu.1,407,958.00	364,876.00	_	364,876.00
1266	Dzongkhag Administration, Pemagatshel including 11 Geogs and Nganglam Dungkhag	OAAGSJ- 2022-531	7.1	2.1.8	Opening cumulative PW Advance of previous financial year excluded without adjustments leading to understatement of PWA in the current books of accounts Nu.235,000.00	235,000.00	-	235,000.00
1267	Bhutan Olympic Committee including 16 Federations	GGD-2023- 207	7	2.1.9	Non-surrender of Current Grant Balance at the End of Financial Year – 24,406,770.73 (2.1.9)	-	-	-
1268	Directorate of Services, MoIC	SCID-2022- 477	2.5	2.2.1	Direct award of Transportation and Installation of Charging Machines as additional work in deviation to the procurement norms - Nu. 4,000,526.00 (2.2.17)	4,000,526.00	_	4,000,526.00
1269	Department of Agriculture	RTICD- 2022-465	1.5	2.2.1	Procurement of water flagship construction materials without quotation	13,077,268.05		13,077,268.05
1270	Regional Agriculture and Marketing Co-operatives (RAMCO), Mongar	OAAGB- 2023-34	4	2.2.1	Non-levy of liquidated damages for undue delay in supply of goods	38,562.00	41,604.70	-
1271	Dzongkhag Administration, Zhemgang including eight Geogs	OAAGB- 2022-408	37	2.2.10	Short deduction of TDS	33,857.10	34,048.61	-
1272	Dzongkhag Administration, Zhemgang including eight Geogs	OAAGB- 2022-408	59	2.2.10	Short deduction of TDS	1,117.50	1,117.50	-
1273	Dzongkhag Administration, Zhemgang including eight Geogs	OAAGB- 2022-408	53	2.2.10	Short deduction of TDS	15,811.50	3,771.60	12,062.22

1274	Dzongkhag Administration,	OAAGB-	(0	2 2 10	Non Assa deduction of TDC	( F00 00		( F00 00
1274	Zhemgang including eight Geogs	2022-408	68	2.2.10	Non/less deduction of TDS	6,509.00	-	6,509.00
	Dzongkhag Administration,	OAAGB-						
1275	Zhemgang including eight Geogs	2022-408	70	2.2.10	Non/Less deduction of Tax	10,236.00	-	10,236.00
1276	Dzongkhag Administration, Zhemgang including eight Geogs	OAAGB- 2022-408	74	2.2.10	Non deduction of Tax	2,800.00	_	2.800.00
12/0	znemgang including eight deogs	2022-400	74	2.2.10	Non deduction of Tax	2,000.00	-	2,800.00
	Dzongkhag Administration,	OAAGB-						
1277	Zhemgang including eight Geogs	2022-408	81	2.2.10	Non/Less deduction of Tax	7,371.50	-	7,371.50
					Procurement of inferior quality Motorola Handsets and financial			
	Regional Revenue & Customs	OAAGPL-			implication thereof – Nu. 76,000.00			
1278	Office (RRCO), Phuentsholing	2022-479	2	2.2.11	(2.1.46)	76,000.00	76,000.00	-
1279	Dzongkhag Administration, Zhemgang including eight Geogs	OAAGB- 2022-408	56	2.2.12	Time barred payment without financial power	54,000.00	_	54,000.00
12,7	znemgung meruumg eight deegs	2022 100	30	2.2.12	Retention of Invalid insurance	31,000100		51,000100
					document and non-imposition of			
		RTICD-			penalty of Nu. 606,019.00 in the Construction of RCC Retaining Wall at			
1280	Department of Trade, MoEA	2022-270	1	2.2.14	Pasakha Dry Port, Phuntsholing	606,019.00	622,356.61	
					Non-renewal of insurance policy as per contract provision Nu. 131,437.00			
					in the Construction of Approach Road			
		RTICD-	_		for the Development of Pasakha Dry			
1281	Department of Trade, MoEA	2022-270	2	2.2.14	Port, Phuntsholing	131,437.00	131,437.00	
	Dzongkhag Administration, Sarpang including 12 Geogs &	OAAGTS-						
1282	Umling Dungkhag	2022-452	7.2	2.2.16	Non-execution of Agreement			
					. Less deduction of the cost of			
4000		GGD-2022-		0.045	materials from M/s. Maiko Build	244 240 20	0.40.040.50	
1283	Anti-Corruption Commission	416	1	2.2.17	Bhutan - Nu. 241,249.38 (2.2.17)	241,249.38	242,042.53	-
	Dzongkhag Administration,	GGD-2022-			Non levy of liquidated damages - Nu.			
1284	Paro including 10 Geogs	460	3.2	2.2.17	3,465,517.40 (2.2.17)	3,465,517.40	3,732,124.88	-

	Dzongkhag Administration,	GGD-2022-			Non levy of liquidated damages – Nu.			
1285	Paro including 10 Geogs	460	14.2	2.2.17	246,044.82 (3.2.8)	246,044.82		277,268.94
1203	rato including to deogs	400	14.2	2.2.17	•	240,044.02	-	277,200.94
					1. Acceptance of Inferior Quality			
	Royal Body Guard,	GGD-2022-			Shoes and leviable Liquidated			
1286	Dechencholing	580	1	2.2.17	Damages -Nu. 188,400.00 (2.2.17)	188,400.00	-	188,400.00
					Non-levy of LD for the delay in			
		GGD-2023-			construction of Drungkhag Court at			
1287	Supreme Court of Bhutan	129	3	2.2.17	Sangbaykha -Nu. 87,942.00(2.2.17)	87,942.00	52,942.00	36,879.80
	Dzongkhag Administration, Haa							
	including six Geogs & Dungkhag	OAAGPL-			Non-execution of Electric fencing in			
1288	Administration, Sangbaykha	2022-445	9	2.2.17	Gewogs - 1,228,400.00 (2.2.17)	_	_	_
1200		2022 110			demogs 1)220)100100 (212117)			
	Dzongkhag Administration, Haa							
4200	including six Geogs & Dungkhag	OAAGPL-	4=	2245	Non-execution of RWSS under Bji			
1289	Administration, Sangbaykha	2022-445	15	2.2.17	Gewog - Nu. 857,031.00 (2.2.17)	-	-	-
	Dzongkhag Administration,							
	Samtse including 15 Goegs,	OAACDI			Non-law-official-to-d-down-no-			
1200	Dungkhags Administration,	OAAGPL-	45 1	2217	Non-levy of liquidated damages	1 (75 722 00		1 (75 722 00
1290	Tashichhoeling & Dophuchen National Centre for Animal	2022-391	45.1	2.2.17	Nu.1,675,732.00	1,675,732.00	-	1,675,732.00
	Health, Serbithang (including							
	Medicine Revolving Fund CD							
	Account), Department of	RTICD-			Non-levy of Liquidated damages for			
1291	Livestock, MoAF	2023-260	1.1	2.2.17	late supply of medicines & equipment	137,461.00	137,461.00	
1271	National Centre for Animal	2023-200	1.1	2.2.17	late supply of medicines & equipment	137,401.00	137,401.00	
	Health, Serbithang (including							
	Medicine Revolving Fund CD							
	Account), Department of	RTICD-						
1292	Livestock, MoAF	2023-260	1.2	2.2.17	Less deduction of Liquidated damages	99,327.00		100,763.84
12/2	Livescocky Plotti	2023 200	1.2	2.2.17	•	77,027.00		100,7 05.01
	D . 1861 D	04465			Payment made without detail			
4200	Regional Mithun Breeding Farm,	OAAGB-		224-	measurement and non-levy of	24.250.00	04 556 44	
1293	Wangdigang, Zhemgang	2022-503	1	2.2.17	liquidated damages	31,350.00	31,556.14	-
	CARLEP, Wengkhar including							
	Regional Office, Khangma, and	OAACB			Non deduction of Line 13-4-3			
1294	implementing agencies of	OAAGB- 2022-411	5	2217	Non-deduction of Liquidated	4 145 50	4.208.19	
1294	Lhuntse, Mongar, P/gatshel,	2022-411	3	2.2.17	Damages	4,145.50	4,208.19	-
	CARLEP, Wengkhar including Regional Office, Khangma, and							
	implementing agencies of	OAAGB-			Non-levy of liquidated damages on			
1295	Lhuntse, Mongar, P/gatshel	2022-411	16.1	2.2.17	the additional work	69.563.00	75.509.21	
1473	Lituitise, Muligat, r/gatsilet	4044-411	10.1	2.2.1/	uic auuitiviiai wvi k	09,303,00	/ 3,307,41	-

	Regional Agriculture and Marketing Co-operatives	OAAGB-						
1296	(RAMCO), Mongar	2023-34	3.2	2.2.17	Applicable liquidated damages	98,840.00	-	98,840.00
1297	Dzongkhag Administration, Zhemgang including eight Geogs	OAAGB- 2022-408	23.2	2.2.17	Payment made for works not executed and liable liquidated damages	239,444.73	<u>.</u>	239,444.73
1298	Dzongkhag Administration, Zhemgang including eight Geogs	OAAGB- 2022-408	40	2.2.17	Handing taking over of works before completion and liable liquidated damages	117,600.00	<u>-</u>	117,600.00
1299	Dzongkhag Administration, Zhemgang including eight Geogs	OAAGB- 2022-408	45.1	2.2.17	Release of final bill without completing the works and liable liquidated damages	93,000.00		93,000.00
1300	Dzongkhag Administration, Zhemgang including eight Geogs	OAAGB- 2022-408	76	2.2.17	Payment made without completion of work thereby liable for liquidated damages	20,000.00	20,000.00	
1301	Regional Road Safety and Transport Authority, Mongar including base office at Tashigang, Lhuentse and Trashiyangtse	OAAGB- 2023-268	1.01	2.2.17	Non-levy of Liquidity Damage	6,093.71	_	6,282.04
1302	Dzongkhag Administration, Zhemgang including eight Geogs	OAAGB- 2022-408	58.1	2.2.17	Release of final bill without completion of works and liable liquidated damages	74,310.67	-	74,310.67
1303	Dzongkhag Administration, Zhemgang including eight Geogs	OAAGB- 2022-408	85.1	2.2.17	Payment made without completion of work and liable liquidated damages	80,000.00	-	80,000.00
1304	Dzongkhag Administration, Zhemgang including eight Geogs	OAAGB- 2022-408	88.2	2.2.17	Payment made for works not executed and liable liquidated damages	162,273.20	<u>-</u>	162,273.20
1305	Dzongkhag Administration, Bumthang including four Geogs	OAAGB- 2022-410	1.1	2.2.17	Short levy of liquidated damages (LD) - Nu.1.1 Short levy of liquidated damages (LD)	3,056,416.43	2,515,816.39	639,854.17
1306	Dzongkhag Administration, Trongsa including five geogs	OAAGB- 2022-521	4	2.2.17	Irregular grant of time extension and short -levy of liquidated damage thereof	855,017.20	-	870,196.68
1307	Dzongkhag Administration, Bumthang including four Geogs	OAAGB- 2022-410	10	2.2.17	Non-levy of Liquidated damages for supply of goods	9,236.38	<u>-</u>	9,612.91

	Dzongkhag Administration,	OAAGB-			Irregular grant of time extension evaded full levy of the liquidated			
1308	Trongsa including five geogs	2022-521	9	2.2.17	damage	2,314,982.87	2,332,806.38	-
1309	Dzongkhag Administration, Trongsa including five geogs	OAAGB- 2022-521	10.1	2.2.17	Irregular grant of time extension resulted non-levy of liquidated damage	1,451,764.50		1,477,538.30
1310	Jigme Namgyel Engineering College, Deothang	OAAGSJ- 2023-86	3	2.2.17	Non-deduction of liquidated damages from suppliers	436,445.71	438,591.29	-
1311	Thromde Office, Samdrupjongkhar including CD, Education sector & Revenue	OAAGSJ- 2023-79	11	2.2.17	Non-levy of liquidated damages for delayed supplies	61,266.65	-	61,266.65
1312	Kouphuku International Diary Corporation, Chenari, Trashigang	OAAGSJ- 2023-288	6	2.2.17	Non-levy of liquidated damages to suppliers	443,456.32	-	443,456.32
1313	Kholongchhu Hydro Energy Limited, Trashiyangtse	OAAGSJ- 2023-165	12	2.2.17	Non-levy of LD to contractors amounting	163,373.94	-	166,704.08
1314	Dzongkhag Administration, Samdrupjongkhar including 11 Geogs and two Dungkhags (Jomotsangkha & Samdrupcholing)	OAAGSJ- 2022-511	19.2	2.2.17	Non/less levy of liquidated damages - Nu 47,027.09	47,027.09	47,150.78	-
1315	Dzongkhag Administration, Samdrupjongkhar including 11 Geogs and two Dungkhags (Jomotsangkha & Samdrupcholing)	OAAGSJ- 2022-511	34	2.2.17	Non-levy of liquidated damage in Construction of meeting hall at Rongchuthang	67,680.00	_	69,104.06
1316	Dzongkhag Administration, Samdrupjongkhar including 11 Geogs and two Dungkhags (Jomotsangkha & Samdrupcholing)	OAAGSJ- 2022-511	38.1	2.2.17	Non-levy of liquidated damages in construction of Gawaling to Larjab farm road	101,333.18	-	101,333.18
1317	Dungsam Cement Corporation Limited, Nganglam	0AAGSJ- 2023-11	2	2.2.17	2. Non-levy LD for delayed supplies - Nu. 381,964.80	381,964.80		381,964.80
1318	Dungsam Cement Corporation Limited, Nganglam	0AAGSJ- 2023-11	8	2.2.17	Non-levy of Liquidated Damages for delayed supplies-Nu. 20,376.00	20,376.00	-	20,791.34

1319	Dzongkhag Administration, Dagana including 14 Geogs & Lhamoizingkha Dungkhag	OAAGTS- 2022-396	1.2	2.2.17	Short levy of liquidated damages for delays in supply of white board – Nu. 17,914.00 (2.2.17)	17,914.00		17,914.00
1320	Dzongkhag Administration, Dagana including 14 Geogs & Lhamoizingkha Dungkhag	OAAGTS- 2022-396	2	2.2.17	Short deduction of Liquidated damages and TDS – Nu. 80,292.68 (2.2.17)	80,292.68	56,214.13	25,741.90
1321	Dzongkhag Administration, Tsirang including 12 Geogs	OAAGTS- 2022-466	4	2.2.17	Non-levy of liquidated damages in the improvement of farm road at Kapazhing under Tsholingkhar Gewog - Nu.179,724.1	179,724.19		179,724.19
1322	Dzongkhag Administration, Wangdue Phodrang including 15 Geogs	OAAGTS- 2022-473	3	2.2.17	3. Non-levy of LD for undue delayed works	173,724.13		117,124.17
1323	Dzongkhag Administration, Wangdue Phodrang including 15 Geogs	OAAGTS- 2022-473	4	2.2.17	4. Released payment without full receipt of materials and non-levy of liquidated damages for the delayed supply - Nu. 14,016.00			
1324	Jigme Wangchuk Power Training Institute, Dekiling, Sarpang	OAAGTS- 2023-112	3	2.2.17	Non/short imposition of Liquidated Damages on delayed supply of materials - Nu. 21,808.00			
1325	Druk Holding & Investments	COAD-2022- 275(n)	2	2.2.17	Delay in completion of designing & installation of the consolidated dashboard (2.2.17)			
1326	Thimphu TechPark Limited	COAD-2022- 597	7	2.2.17	Non-deduction of Liquidity Damage Nu. 41,487.62 (2.2.17)	41,487.62		41,487.62
1327	Rural Electrification Project, JICA II	COAD-2023- 155	1	2.2.17	Less levy of 10% Liquidated Damages Nu. 29,514.43 (2.2.17)	29,514.43		29,514.43
1328	National Land Commission Secretariat	GGD-2022- 588	7	2.2.18	Non-adjustment of PW Advance - Nu. 166,014.00 (2.2.18)	166,014.00	-	166,014.00
1329	Dzongkhag Administration, Samtse including 15 Goegs, Dungkhags Administration, Tashichhoeling & Dophuchen	0AAGPL- 2022-391	30.5	2.2.18	Unsettled PW Advances – Nu.6,879,029.00	6,879,029.00		6,879,029.00
1330	Dzongkhag Administration, Samtse including 15 Goegs, Dungkhags Administration, Tashichhoeling & Dophuchen	OAAGPL- 2022-391	35.5	2.2.18	Unsettled PW Advances – Nu.1,366,296.00	1,366,296.00	_	1,366,296.00

	Dzongkhag Administration, Samtse including 15 Goegs,	OAAGPL-			Unsettled PW Advances -			
1331	Dungkhags Administration, Tashichhoeling & Dophuchen	2022-391	39.3	2.2.18	Nu.2,152,436.00	2,152,436.00	-	2,152,436.00
1001	rusmoning a Dopinacion	2022 571	0710	2.2.10	14412/102/100/00	2,102,100.00		2,102,150.00
		SCID-2022-						
1332	International Assistance, MoH	401	2	2.2.18	<b>Unadjusted Outstanding Advances</b>	85,334.00	89,654.47	-
		SCID-2022-	_					
1333	International Assistance, MoH	401	2	2.2.18	Unadjusted Outstanding Advances	976,323.00	<del>-</del>	976,323.00
		DTICD			Non-alimeter and Contact of the			
1334	Department of Agriculture	RTICD- 2022-465	3	2.2.18	Non-adjustment of outstanding Advances	3,757,372.00		3,757,372.00
1331	Department of rigiteureure	2022 103	3	2.2.10	navances	3,737,372.00		3,737,372.00
	Mangdechhu Hydroelectric	RTICD-						
1335	Project Authority, Trongsa	2023-259	4	2.2.18	Outstanding Advances	327,178,018.82		327,178,018.82
	Dzongkhag Administration,	OAAGB-			Personal and PWA advance remaining			
1336	Bumthang including four Geogs	2022-410	12	2.2.18	unsettled at the end of financial year	963,116.00	-	1,002,379.47
1227	Dzongkhag Administration,	OAAGB-	20	2210	PWA advances remaining unsettled at	02 727 00	02 472 22	
1337	Trongsa including five geogs	2022-521	20	2.2.18	the end of the financial year	82,737.00	83,172.22	-
	Dzongkhag Administration,	OAAGB-			PWA advances remaining unsettled at			
1338	Trongsa including five geogs	2022-521	23	2.2.18	the end of financial year	2,661,055.40	2,675,873.08	-
1000	Trongou meruang nve geogs	2022 021		2.2.10	the one of maneral year	2,001,000110	2,075,075,00	
	Dzongkhag Administration,	OAAGB-			PWA advances remaining unsettled at			
1339	Trongsa including five geogs	2022-521	25	2.2.18	the end of the financial year	526,715.00	-	536,066.00
	Regional Office, Department of	OAAGSJ-			Outstanding PW advance with central			
1340	Roads, Trashigang	2023-171	2	2.2.18	store	21,236.46	-	21,236.46
	Kouphuku International Diary							
1241	Corporation, Chenari,	OAAGSJ-		2210	Outstanding advanges	174 220 00		170 227 25
1341	Trashigang Dzongkhag Administration,	2023-288	5	2.2.18	Outstanding advances	174,330.00	-	178,227.35
	Samtse including 15 Goegs,							
	Dungkhags Administration,	OAAGPL-			PW Advances without proper			
1342	Tashichhoeling & Dophuchen	2022-391	30.1	2.2.19	approval - Nu.689,904.00	689,904.00	-	689,904.00

	Dzongkhag Administration,							
	Samtse including 15 Goegs,	OAACDI			Audit recoveries made by creating PW			
1242	Dungkhags Administration, Tashichhoeling & Dophuchen	OAAGPL-	20.4	2 2 40	Advance against OAAG, Phuentsholing, RAA - Nu.34,900.00	24 000 00		24 000 00
1343	Dzongkhag Administration,	2022-391	30.4	2.2.19	Phuentshoring, RAA - Nu.34,900.00	34,900.00	•	34,900.00
	Samtse including 15 Goegs,				Audit recoveries made by creating PW			
	Dungkhags Administration,	OAAGPL-			Advance against OAAG,			
1344		2022-391	35.4	2.2.19	Phuentsholing, RAA - Nu.412,627.00	412,627.00	-	412,627.00
1011	Dzongkhag Administration,	2022 071	00.1		1 Hadridan Maria 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	112,027.00		112,027.00
	Samtse including 15 Goegs,				PW Advances paid without proper			
	Dungkhags Administration,	OAAGPL-			approval and supporting			
1345	Tashichhoeling & Dophuchen	2022-391	39.1	2.2.19	documents - Nu.1,447,688.00	903,600.00	-	903,600.00
	Dzongkhag Administration,							
	Samtse including 15 Goegs,							
	Dungkhags Administration,	OAAGPL-			Refund of SD/EMD booked as PW			
1346	Tashichhoeling & Dophuchen	2022-391	39.2	2.2.19	Advances - Nu.45,595.00	45,595.00	-	45,595.00
	Dzongkhag Administration,	OAAGB-			PWA advances remaining unsettled at			
1347	Trongsa including five geogs	2022-521	22	2.2.19	the end of the financial year	4,457,784.00	<u>-</u>	4,536,924.93
					Direct award of work against			
	Dzongkhag Administration,	OAAGSJ-			simplified procurement rules and			
1348	Trashiyangtse including 8 Geogs	2022-515	2	2.2.2	regulations (SPRR 2020)	8,363,586.49	-	8,363,586.49
					Non-collection of 8% rebate on			
	Dzongkhag Administration,	GGD-2022-			procurement of HDPE pipes. Nu.			
1349	Paro including 10 Geogs	460	1.1	2.2.21	288,861.00	288,861.00	288,861.00	-
					Excess Payment due to Less Accountal			
	Dzongkhag Administration,	GGD-2022-			of Discount/Rebate offered.			
1350	Paro including 10 Geogs	460	7	2.2.21	(Nu.93,640.00)	-	-	-
	<u> </u>				, ,			
	Dzongkhag Administration,	GGD-2022-			Non-deduction of Rebate. (Nu.			
1351	Paro including 10 Geogs	460	8.1	2.2.21	53,806.76) (2.2.21)	53,806.76	-	60,635.09
1331			5.2		,,	22,220170		00,000,000
	Dzongkhag Administration,	GGD-2022-			Non-deduction of Discount/Rebate -			
1352	Paro including 10 Geogs	460	11.1	2.2.21	Nu. 256,842.00	256,842.00	256,842.00	1,013.29
1332		100	11.1	2.2.21	114. 230,072.00	230,072.00	230,072.00	1,013.27
	Department of Air Transport	CCID 2022			Non Dodge diese of 20/ TDC for			
1353	Authority including revenue account, Paro, MolC	SCID-2023-	6	2 2 21	Non-Deduction of 3% TDS from Supplier- Nu. 17,952.00	17.052.00	10 174 20	
1353	account, Paro, Moic	43	6	2.2.21		17,952.00	18,176.28	-
					Non-receipt of discount on purchase			
405.	au p a i	SCID-2023-		0.0.01	of spares from STCBL as per			
1354	City Bus Service	280	1	2.2.21	Memorandum of Understanding	-	-	-

					No Non-deduction of House rent from Government Quarter Occupant - Nu.			
1355	National Highland Research & Development Centre, Bumthang	OAAGB- 2022-404	3.2	2.2.21	26,760.00 (2.2.21)clear basis for township category	_	_	_
1333	Development Centre, Bunthang	2022-404	3.2	2.2.21	township category	-	-	-
40=4	National Highland Research &	OAAGB-		0.004	Non-deduction of house rent at			
1356	Development Centre, Bumthang	2022-404	3.3	2.2.21	revised rates - Nu. 53,322.00 (2.2.21	-	-	-
	Dzongkhag Administration,	OAAGB-			Non-deduction of rebate offered in the construction of Flu Clinic at			
1357	Zhemgang including eight Geogs	2022-408	10	2.2.21	Yebilaptsa	66,728.00	66,728.00	-
					Non-adherence to the standing circular on procurement of HDPE			
	Dzongkhag Administration,	OAAGB-			pipes and non-deduction of 8%			
1358	Lhuentse including eight Geogs	2022-579	12	2.2.21	rebate thereof Non-adherence to the standing	3,557.76	-	3,557.76
					circular on procurement of HDPE			
4050	Dzongkhag Administration,	OAAGB-	40	0.0.04	pipes and non-deduction of 8%	20.462.00	20 (40 22	
1359	Lhuentse including eight Geogs	2022-579	12	2.2.21	rebate thereof	28,462.08	28,649.23	-
	Dzongkhag Administration,	OAAGB-			Payment made to Contractor for			
1360	Bumthang including four Geogs	2022-410	5.1	2.2.21	works not executed	55,872.13	-	58,149.87
	De analyle a Administration	OAACD						
1361	Dzongkhag Administration, Mongar including 17 Geogs	OAAGB- 2022-492	2.2	2.2.21	Non-deduction of house rent	35,706.00	-	35,706.00
						,		,
40.60	Dzongkhag Administration,	OAAGB-		0.004		24.450.00		24.4=2.00
1362	Mongar including 17 Geogs	2022-492	2.2	2.2.21	Non-deduction of house rent	24,473.00	-	24,473.00
	Dzongkhag Administration,	OAAGB-						
1363	Mongar including 17 Geogs	2022-492	2.2	2.2.21	Non-deduction of house rent	17,322.00	-	17,322.00
1364	Dzongkhag Administration, Mongar including 17 Geogs	OAAGB- 2022-492	2.2	2.2.21	Non-deduction of house rent	4,097.00	_	4,097.00
						-,		-,
	Dzongkhag Administration,	OAAGB-						
1365	Mongar including 17 Geogs	2022-492	2.2	2.2.21	Non-deduction of house rent	4,949.00	-	4,949.00
	Dzongkhag Administration,	OAAGB-						
1366	Mongar including 17 Geogs	2022-492	2.2	2.2.21	Non-deduction of house rent	68,889.00		68,889.00

	Draughhag Administration	OAACB						
1367	Dzongkhag Administration, Mongar including 17 Geogs	OAAGB- 2022-492	2.2	2.2.21	Non-deduction of house rent	36,957.00	-	36,957.00
	Dzongkhag Administration,	OAAGB-						
1368	Mongar including 17 Geogs	2022-492	2.2	2.2.21	Non-deduction of house rent	1,114.00	-	1,114.00
	Dzongkhag Administration,	OAAGB-						
1369	Mongar including 17 Geogs	2022-492	2.2	2.2.21	Non-deduction of house rent	4,298.00	4,348.87	-
	Dzongkhag Administration,	OAAGB-						
1370	Mongar including 17 Geogs	2022-492	2.2	2.2.21	Non-deduction of house rent	5,316.00	-	5,316.00
	Dzongkhag Administration,	OAAGB-						
1371	Mongar including 17 Geogs	2022-492	2.2	2.2.21	Non-deduction of house rent	4,381.00	4,389.65	2.87
	Dzongkhag Administration,	OAAGB-						
1372	Mongar including 17 Geogs	2022-492	2.2	2.2.21	Non-deduction of house rent	2,843.00	2,843.00	7.48
	Dzongkhag Administration,	OAAGB-						
1373	Mongar including 17 Geogs	2022-492	2.2	2.2.21	Non-deduction of house rent	2,600.00	2,605.13	1.71
	Dzongkhag Administration,	OAAGB-						
1374	Mongar including 17 Geogs	2022-492	2.2	2.2.21	Non-deduction of house rent	2,733.00	2,738.39	-
	Dzongkhag Administration,	OAAGB-						
1375	Mongar including 17 Geogs	2022-492	2.2	2.2.21	Non-deduction of house rent	5,560.00	-	5,560.00
	Dzongkhag Administration,	OAAGB-						
1376	Mongar including 17 Geogs	2022-492	2.2	2.2.21	Non-deduction of house rent	24,933.00	-	24,933.00
	Dzongkhag Administration,	OAAGB-						
1377	Mongar including 17 Geogs	2022-492	2.2	2.2.21	Non-deduction of house rent	2,153.00	2,160.08	-
	Dzongkhag Administration,	OAAGB-						
1378	Mongar including 17 Geogs	2022-492	2.2	2.2.21	Non-deduction of house rent	5,100.00	-	5,100.00
	Dzongkhag Administration,	OAAGB-						
1379	Mongar including 17 Geogs	2022-492	2.2	2.2.21	Non-deduction of house rent	30,005.00	-	30,005.00

	Dzongkhag Administration,	OAAGB-						
1380	Mongar including 17 Geogs	2022-492	2.2	2.2.21	Non-deduction of house rent	1,537.00	-	1,537.00
1381	Dzongkhag Administration, Mongar including 17 Geogs	OAAGB- 2022-492	2.2	2.2.21	Non-deduction of house rent	2,667.00	_	2,667.00
1001	riongai menaning 27 deege				Non wowen or nouse rone	2,007.00		2,007.100
	Dzongkhag Administration,	OAAGB-						
1382	Mongar including 17 Geogs	2022-492	2.2	2.2.21	Non-deduction of house rent	1,878.00	1,881.71	1.23
	Dzongkhag Administration,	OAAGB-						
1383	Mongar including 17 Geogs	2022-492	2.2	2.2.21	Non-deduction of house rent	42,642.00	42,670.04	(28.04)
1384	Dzongkhag Administration, Mongar including 17 Geogs	OAAGB-	2.2	2 2 21	Non-deduction of house rent	10 500 00	19.620.70	
1384	Mongar including 17 Geogs	2022-492	2.2	2.2.21	Non-deduction of nouse rent	18,508.00	18,629.70	-
	Dzongkhag Administration,	OAAGB-						
1385	Mongar including 17 Geogs	2022-492	2.2	2.2.21	Non-deduction of house rent	38,163.00	38,285.68	-
1386	Dzongkhag Administration, Mongar including 17 Geogs	OAAGB- 2022-492	2.2	2.2.21	Non-deduction of house rent	30,846.00	30,945.15	(90.11)
1300	Mongai meraanig 17 deegs	2022 172	2.2	2.2.21	Non deduction of node tent	30,010.00	30,713.13	(70.11)
	Dzongkhag Administration,	OAAGSJ-						
1387	Trashiyangtse including 8 Geogs	2022-515	10	2.2.21	Non collection of land lease rent	121,365.00	121,365.00	-
	Dzongkhag Administration,	OAAGSJ-						
1388	Trashiyangtse including 8 Geogs	2022-515	9	2.2.21	Non-deduction of house rents	-	-	-
4200	Dzongkhag Administration,	OAAGSJ-		0.0.04	N 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	40 404 50		40 404 50
1389	Trashiyangtse including 8 Geogs	2022-515	9	2.2.21	Non-deduction of house rents	43,431.52	-	43,431.52
	Dzongkhag Administration,	OAAGSJ-						
1390	Trashiyangtse including 8 Geogs	2022-515	9	2.2.21	Non-deduction of house rents	29,556.84	-	29,556.84
1391	Dzongkhag Administration, Trashiyangtse including 8 Geogs	OAAGSJ- 2022-515	9	2.2.21	Non-deduction of house rents	21,905.54	22,769.76	_
1371	Trasmyanguse including o deogs	2022-J1J		2.2.21	non acadetion of nouse tents	21,703.31	22,703.70	-
	Dzongkhag Administration,	OAAGSJ-						
1392	Trashiyangtse including 8 Geogs	2022-515	9	2.2.21	Non-deduction of house rents	46,100.91	47,919.69	-

1393	Dzongkhag Administration, Trashiyangtse including 8 Geogs	OAAGSJ- 2022-515	9	2.2.21	Non-deduction of house rents	4,601.46	4,783.00	_
1394	Dzongkhag Administration, Trashiyangtse including 8 Geogs	OAAGSJ- 2022-515	9	2.2.21	Non-deduction of house rents	30,903.57	32,163.42	_
	Dzongkhag Administration,	OAAGSJ-				,		
1395	Trashiyangtse including 8 Geogs  Dzongkhag Administration,	2022-515 OAAGSJ-	9	2.2.21	Non-deduction of house rents	21,886.09	22,850.28	-
1396	Trashiyangtse including 8 Geogs	2022-515	9	2.2.21	Non-deduction of house rents	58,452.71	62,373.05	-
1397	Dzongkhag Administration, Trashiyangtse including 8 Geogs	OAAGSJ- 2022-515	9	2.2.21	Non-deduction of house rents	6,860.30		6,860.30
1398	Dzongkhag Administration, Trashiyangtse including 8 Geogs	OAAGSJ- 2022-515	9	2.2.21	Non-deduction of house rents	9,737.20	10,204.59	-
1399	Dzongkhag Administration, Trashiyangtse including 8 Geogs	OAAGSJ- 2022-515	9	2.2.21	Non-deduction of house rents	43,574.99	28,241.00	16,411.02
1400	Dzongkhag Administration, Trashiyangtse including 8 Geogs	OAAGSJ- 2022-515	9	2.2.21	Non-deduction of house rents	67,262.66	70,137.45	-
1401	Dzongkhag Administration, Trashiyangtse including 8 Geogs	OAAGSJ- 2022-515	9	2.2.21	Non-deduction of house rents	23,742.95	24,539.15	
1402	Dzongkhag Administration, Trashiyangtse including 8 Geogs	OAAGSJ- 2022-515	9	2.2.21	Non-deduction of house rents	8,408.96	8,690.95	-
1403	Dzongkhag Administration, Trashiyangtse including 8 Geogs	OAAGSJ- 2022-515	9	2.2.21	Non-deduction of house rents	5,027.57	-	5,027.57
1404	Dzongkhag Administration, Trashiyangtse including 8 Geogs	OAAGSJ- 2022-515	9	2.2.21	Non-deduction of house rents	6,669.62	6,965.70	-
1405	Dzongkhag Administration, Trashiyangtse including 8 Geogs	OAAGSJ- 2022-515	9		Non-deduction of house rents	5,469.20	5,778.47	-

1406	Dzongkhag Administration, Trashiyangtse including 8 Geogs	OAAGSJ- 2022-515	9	2.2.21	Non-deduction of house rents	46,672.32	48,024.36	-
	Dzongkhag Administration,	OAAGSJ-						
1407	Trashiyangtse including 8 Geogs	2022-515	9	2.2.21	Non-deduction of house rents	6,801.38	7,185.98	-
	Dzongkhag Administration,	OAAGSJ-						
1408	Trashiyangtse including 8 Geogs	2022-515	9	2.2.21	Non-deduction of house rents	6,801.38	7,127.85	-
	Dzongkhag Administration,	OAAGSJ-						
1409	Trashiyangtse including 8 Geogs	2022-515	9	2.2.21	Non-deduction of house rents	6,801.38	-	6,801.38
	Dzongkhag Administration,	OAAGSJ-						
1410	Trashiyangtse including 8 Geogs	2022-515	9	2.2.21	Non-deduction of house rents	1,190.24	1,247.37	-
	Dzongkhag Administration,	OAAGSJ-						
1411	Trashiyangtse including 8 Geogs	2022-515	9	2.2.21	Non-deduction of house rents	46,672.32	48,024.36	-
	Dzongkhag Administration,	OAAGSJ-						
1412	Trashiyangtse including 8 Geogs	2022-515	9	2.2.21	Non-deduction of house rents	31,499.68	31,499.68	1,429.14
	Dzongkhag Administration,	OAAGSJ-						
1413	Trashiyangtse including 8 Geogs	2022-515	9	2.2.21	Non-deduction of house rents	47,017.51	-	47,017.51
	Dzongkhag Administration,	OAAGSJ-						
1414	Trashiyangtse including 8 Geogs	2022-515	9	2.2.21	Non-deduction of house rents	16,784.00	17,272.79	
	Dzongkhag Administration,	OAAGSJ-						
1415	Trashiyangtse including 8 Geogs	2022-515	9	2.2.21	Non-deduction of house rents	34,585.00	-	34,585.00
	Dzongkhag Administration,	OAAGSJ-						
1416	Trashiyangtse including 8 Geogs	2022-515	9	2.2.21	Non-deduction of house rents	22,214.17	23,426.52	-
	Dzongkhag Administration,	OAAGSJ-						
1417	Trashiyangtse including 8 Geogs	2022-515	9	2.2.21	Non-deduction of house rents	15,261.21	15,704.95	-
	Dzongkhag Administration,	OAAGSJ-						
1418		2022-515	9	2.2.21	Non-deduction of house rents	6,884.33	7,273.62	-

	Dzongkhag Administration,	OAAGSJ-						
1419	Trashiyangtse including 8 Geogs	2022-515	9	2.2.21	Non-deduction of house rents	22,214.17	23,397.30	-
	Dzongkhag Administration,	OAAGSJ-						
1420	Trashiyangtse including 8 Geogs	2022-515	9	2.2.21	Non-deduction of house rents	23,050.41	-	23,050.41
	Daniel and desirate attention	OAACCI						
1421	Dzongkhag Administration, Trashiyangtse including 8 Geogs	OAAGSJ- 2022-515	9	2.2.21	Non-deduction of house rents	27,882.59	29,062.00	48.95
1422	Dzongkhag Administration, Trashiyangtse including 8 Geogs	OAAGSJ- 2022-515	9	2.2.21	Non-deduction of house rents	3,826.24	4,203.62	-
1423	Dzongkhag Administration, Trashiyangtse including 8 Geogs	OAAGSJ- 2022-515	9	2.2.21	Non-deduction of house rents	583.55	615.40	-
	, 0							
1424	Dzongkhag Administration, Trashiyangtse including 8 Geogs	OAAGSJ- 2022-515	9	2.2.21	Non-deduction of house rents	4,262.94	4,495.59	_
	Truemyungee menumg e deege	2022 010				2,202.91	1,170.07	
1425	Dzongkhag Administration, Trashiyangtse including 8 Geogs	OAAGSJ- 2022-515	9	2.2.21	Non-deduction of house rents	572.60	606.49	_
1125	Trushiyangese meraanig o deogs	2022 313		2.2.21	Non accuracion of nouse tents	372.00	000.17	
1426	Dzongkhag Administration, Trashiyangtse including 8 Geogs	OAAGSJ- 2022-515	9	2.2.21	Non-deduction of house rents	63,288.64	65,727.62	
1420	Trasmyanguse including o deogs	2022-313	9	2.2.21	Non-deduction of nouse rents	03,288.04	03,727.02	-
1425	Dzongkhag Administration,	OAAGSJ-		2 2 24	Nam dadaakian afibaasa wanta	000.27	022.07	
1427	Trashiyangtse including 8 Geogs	2022-515	9	2.2.21	Non-deduction of house rents	889.37	923.87	
4.00	Dzongkhag Administration,	OAAGSJ-		2224		4.740.00	101610	
1428	Trashiyangtse including 8 Geogs	2022-515	9	2.2.21	Non-deduction of house rents	1,748.28	1,816.10	-
	Dzongkhag Administration,	OAAGSJ-						
1429	Trashiyangtse including 8 Geogs	2022-515	9	2.2.21	Non-deduction of house rents	889.37	923.87	-
	Dzongkhag Administration,	OAAGSJ-						
1430	Trashiyangtse including 8 Geogs	2022-515	9	2.2.21	Non-deduction of house rents	8,158.66	8,480.54	-
	Dzongkhag Administration,	OAAGSJ-						
1431	Trashiyangtse including 8 Geogs	2022-515	9	2.2.21	Non-deduction of house rents	4,817.13	5,007.18	-

Design   D	Í					1			
1432   Trashiyangtes including 8 Geogs   2022-515   9   2.2.21   Non-deduction of house rents   2,823.83   2,935.24		Dzongkhag Administration.	OAAGSI-						
1433   Trashiyangtse including 8 Geogs   2022-515   9   2.2.21   Non-deduction of house rents   46,537.56   48,832.56	1432			9	2.2.21	Non-deduction of house rents	2,823.83	2,935.24	-
1433   Trashiyangtse including 8 Geogs   2022-515   9   2.2.21   Non-deduction of house rents   46,537.56   48,832.56									
Dzongkhag Administration, Trashiyangtse including 8 Geogs   Dzozesti   Parameter   Param		Dzongkhag Administration,	OAAGSJ-						
1434   Trashiyangtse including 8 Geogs   2022-515   9   2.2.21   Non-deduction of house rents   24,125.23   24,950.11	1433	Trashiyangtse including 8 Geogs	2022-515	9	2.2.21	Non-deduction of house rents	46,537.56	48,832.56	-
1434   Trashiyangtse including 8 Geogs   2022-515   9   2.2.21   Non-deduction of house rents   24,125.23   24,950.11									
Dzongkhag Administration, Trashiyangtse including 8 Geogs   2022-515   9   2.2.21   Non-deduction of house rents   8,569.74   8,840.22   .	4404				2 2 24	N 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	24.425.22	24.050.44	
1435   Trashiyangtse including 8 Geogs   2022-515   9   2.2.21   Non-deduction of house rents   8,569.74   8,840.22	1434	Trashiyangtse including 8 Geogs	2022-515	9	2.2.21	Non-deduction of nouse rents	24,125.23	24,950.11	-
1435   Trashiyangtse including 8 Geogs   2022-515   9   2.2.21   Non-deduction of house rents   8,569.74   8,840.22		Danakhaa Administration	OAACSI						
Dzongkhag Administration, Trashiyangtse including 8 Geogs   Dzongkhag Administration, Dzongkhag Administration, Trashiyangtse including 8 Geogs   Dzongkhag Administration, Dzongkhag Administration, Trashiyangtse including 8 Geogs   Dzongkhag Administration, Dzongkhag Administration, Dzongkhag Administration, Dzongkhag Administration, Dzongkhag Administration, Dzongkhag Administration, DAAGS -Dzongkhag Administration, Dzongkhag Administration, DAAGS -Dzongkhag Admin	1435	Trashivangtse including 8 Geogs		9	2.2.21	Non-deduction of house rents	8.569.74	8.840.22	_
1436   Trashiyangtse including 8 Geogs   2022-515   9   2.2.21   Non-deduction of house rents   18,571.66   19,304.35		, , ,						,	
Dzongkhag Administration, Trashiyangtse including 8 Geogs   Dzozestis   Proceeding 2022-515   Proceeding 8 Geogs   Dzongkhag Administration, Trashiyangtse including 8 Geogs   Dzozestis   Proceded   Dzongkhag Administration, Trashiyangtse including 8 Geogs   Dzozestis   Proceded   Dzozestis   Proceded   Dzozestis		Dzongkhag Administration,	OAAGSJ-						
Trashiyangtse including 8 Geogs   2022-515   9   2.2.21   Non-deduction of house rents   115,871.14   83,951.57   34,348.42	1436	Trashiyangtse including 8 Geogs	2022-515	9	2.2.21	Non-deduction of house rents	18,571.66	19,304.35	-
Trashiyangtse including 8 Geogs   2022-515   9   2.2.21   Non-deduction of house rents   115,871.14   83,951.57   34,348.42									
Dzongkhag Administration, Trashiyangtse including 8 Geogs   Day   Dzongkhag Administration, Trashiyangtse including 8 Geogs   Dzongkhag Administration, DAAGSJ-	1425				2 2 24	Non deduction of house master	115 051 14	02.054.55	24 240 42
1438   Trashiyangtse including 8 Geogs   2022-515   9   2.2.21   Non-deduction of house rents   115,871.14   83,951.57   34,348.42	1437	Trashiyangtse including 8 Geogs	2022-515	9	2.2.21	Non-deduction of nouse rents	115,871.14	83,951.57	34,348.42
1438   Trashiyangtse including 8 Geogs   2022-515   9   2.2.21   Non-deduction of house rents   115,871.14   83,951.57   34,348.42		Drangkhag Administration	OAACSI						
Dzongkhag Administration, Trashiyangtse including 8 Geogs  Dzongkhag Administration, Dzongkhag Administration, Trashiyangtse including 8 Geogs  Dzongkhag Administration, Dzongkhag Administr	1438			9	2.2.21	Non-deduction of house rents	115.871.14	83.951.57	34.348.42
1439   Trashiyangtse including 8 Geogs   2022-515   9   2.2.21   Non-deduction of house rents   13,470.58   14,009.55   -		, , , , , , , , , , , , , , , , , , ,							
Dzongkhag Administration, Trashiyangtse including 8 Geogs  Dzongkhag Administration, Dzongkhag Admi		Dzongkhag Administration,	OAAGSJ-						
Trashiyangtse including 8 Geogs 2022-515 9 2.2.21 Non-deduction of house rents 32,329.39 33,604.85 -  Dzongkhag Administration, OAAGSJ- 1441 Trashiyangtse including 8 Geogs 2022-515 9 2.2.21 Non-deduction of house rents 16,363.51 17,019.84 -  Dzongkhag Administration, OAAGSJ- 1442 Trashiyangtse including 8 Geogs 2022-515 9 2.2.21 Non-deduction of house rents 32,727.02 34,018.17 -  Dzongkhag Administration, OAAGSJ- 1443 Trashiyangtse including 8 Geogs 2022-515 9 2.2.21 Non-deduction of house rents 35,788.74 - 35,788.74  Dzongkhag Administration, OAAGSJ- Dzongkhag Administration, OAAGSJ- Dzongkhag Administration, OAAGSJ-	1439	Trashiyangtse including 8 Geogs	2022-515	9	2.2.21	Non-deduction of house rents	13,470.58	14,009.55	-
Trashiyangtse including 8 Geogs 2022-515 9 2.2.21 Non-deduction of house rents 32,329.39 33,604.85 -  Dzongkhag Administration, OAAGSJ- 1441 Trashiyangtse including 8 Geogs 2022-515 9 2.2.21 Non-deduction of house rents 16,363.51 17,019.84 -  Dzongkhag Administration, OAAGSJ- 1442 Trashiyangtse including 8 Geogs 2022-515 9 2.2.21 Non-deduction of house rents 32,727.02 34,018.17 -  Dzongkhag Administration, OAAGSJ- 1443 Trashiyangtse including 8 Geogs 2022-515 9 2.2.21 Non-deduction of house rents 35,788.74 - 35,788.74  Dzongkhag Administration, OAAGSJ- Dzongkhag Administration, OAAGSJ- Dzongkhag Administration, OAAGSJ-									
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1441 Trashiyangtse including 8 Geogs 2022-515 9 2.2.21 Non-deduction of house rents 16,363.51 17,019.84 -  Dzongkhag Administration, Trashiyangtse including 8 Geogs 2022-515 9 2.2.21 Non-deduction of house rents 32,727.02 34,018.17 -  Dzongkhag Administration, OAAGSJ- 1443 Trashiyangtse including 8 Geogs 2022-515 9 2.2.21 Non-deduction of house rents 35,788.74 - 35,788.74  Dzongkhag Administration, OAAGSJ- Dzongkhag Administration, OAAGSJ-	1440	Trashiyangtse including 8 Geogs	2022-515	9	2.2.21	Non-deduction of nouse rents	32,329.39	33,604.85	-
1441 Trashiyangtse including 8 Geogs 2022-515 9 2.2.21 Non-deduction of house rents 16,363.51 17,019.84 -  Dzongkhag Administration, Trashiyangtse including 8 Geogs 2022-515 9 2.2.21 Non-deduction of house rents 32,727.02 34,018.17 -  Dzongkhag Administration, OAAGSJ- 1443 Trashiyangtse including 8 Geogs 2022-515 9 2.2.21 Non-deduction of house rents 35,788.74 - 35,788.74  Dzongkhag Administration, OAAGSJ- Dzongkhag Administration, OAAGSJ-		Dzonakhog Administration	OAACSI						
Dzongkhag Administration, 1442 Trashiyangtse including 8 Geogs 2022-515 9 2.2.21 Non-deduction of house rents 32,727.02 34,018.17 -  Dzongkhag Administration, OAAGSJ- Trashiyangtse including 8 Geogs 2022-515 9 2.2.21 Non-deduction of house rents 35,788.74 - 35,788.74  Dzongkhag Administration, OAAGSJ- Dzongkhag Administration, OAAGSJ-	1441			9	2.2.21	Non-deduction of house rents	16.363.51	17.019.84	_
1442 Trashiyangtse including 8 Geogs 2022-515 9 2.2.21 Non-deduction of house rents 32,727.02 34,018.17 -  Dzongkhag Administration, Trashiyangtse including 8 Geogs 2022-515 9 2.2.21 Non-deduction of house rents 35,788.74 - 35,788.74  Dzongkhag Administration, OAAGSJ-		, , ,						,	
Dzongkhag Administration, 1443 Trashiyangtse including 8 Geogs 2022-515 9 2.2.21 Non-deduction of house rents 35,788.74 - 35,788.74  Dzongkhag Administration, OAAGSJ-		Dzongkhag Administration,	OAAGSJ-						
1443 Trashiyangtse including 8 Geogs 2022-515 9 2.2.21 Non-deduction of house rents 35,788.74 - 35,788.74  Dzongkhag Administration, OAAGSJ-	1442	Trashiyangtse including 8 Geogs	2022-515	9	2.2.21	Non-deduction of house rents	32,727.02	34,018.17	-
1443 Trashiyangtse including 8 Geogs 2022-515 9 2.2.21 Non-deduction of house rents 35,788.74 - 35,788.74  Dzongkhag Administration, OAAGSJ-									
Dzongkhag Administration, OAAGSJ-	1443				2 2 24	Non deduction of house went-	25 700 74		25 700 74
	1443	i rasmyangtse including 8 Geogs	2022-515	9	2.2.21	Non-deduction of nouse rents	35,/88./4	-	35,/88./4
		Dzongkhag Administration	OAAGSI						
1477   11 asinyangust including 0 ucugs   4044°313   7   4.4.41   Nun"ucuucuun ul iuust leius   35,/00./4   37,444.41   "	1444		2022-515	9	2.2.21	Non-deduction of house rents	35,788.74	37,224.21	-

	Dzongkhag Administration,	OAAGSJ-						
1445	Trashiyangtse including 8 Geogs	2022-515	9	2.2.21	Non-deduction of house rents	24,862.54	25,843.42	-
	Dzongkhag Administration,	OAAGSJ-						
1446	Trashiyangtse including 8 Geogs	2022-515	9	2.2.21	Non-deduction of house rents	39,439.69	41,047.53	-
1447	Dzongkhag Administration, Trashiyangtse including 8 Geogs	OAAGSJ- 2022-515	9	2.2.21	Non-deduction of house rents	55,185.48	56,900.19	_
1117	Trasmyanguse meraamg o deogs	2022 313		2.2.21	Non deduction of nodes rents	33,103.40	30,700.17	
1448	Dzongkhag Administration, Trashiyangtse including 8 Geogs	OAAGSJ- 2022-515	9	2.2.21	Non-deduction of house rents	33,969.62	35,577.83	-
1449	Dzongkhag Administration, Trashiyangtse including 8 Geogs	OAAGSJ- 2022-515	9	2.2.21	Non-deduction of house rents	2,213.85	2,301.19	-
1450	Dzongkhag Administration, Trashiyangtse including 8 Geogs	OAAGSJ- 2022-515	9	2.2.21	Non-deduction of house rents	40,842.38		40,842.38
1450	Trasmyangtse including 8 Geogs	2022-515	9	2.2.21	Non-deduction of nouse rents	40,842.38	-	40,842.38
	Dzongkhag Administration,	OAAGSJ-						
1451	Trashiyangtse including 8 Geogs	2022-515	9	2.2.21	Non-deduction of house rents	21,516.40	22,068.16	-
						·		
	Dzongkhag Administration,	OAAGSJ-						
1452	Trashiyangtse including 8 Geogs	2022-515	9	2.2.21	Non-deduction of house rents	32,952.80	34,079.51	-
1453	Dzongkhag Administration, Trashiyangtse including 8 Geogs	OAAGSJ- 2022-515	9	2.2.21	Non-deduction of house rents	49,551.44	51,473.76	_
1433	Trasmyanguse including o deogs	2022-313	9	2.2.21	Non-deduction of nouse rents	49,331.44	31,473.70	
	Dzongkhag Administration,	OAAGSJ-						
1454	Trashiyangtse including 8 Geogs	2022-515	9	2.2.21	Non-deduction of house rents	2,657.42	2,771.00	-
	Dzongkhag Administration,	OAAGSJ-						
1455	Trashiyangtse including 8 Geogs	2022-515	9	2.2.21	Non-deduction of house rents	2,657.42	2,771.00	-
	Beer delter Admit 1 1 11	CAACCT						
1456	Dzongkhag Administration, Trashiyangtse including 8 Geogs	OAAGSJ- 2022-515	9	2.2.21	Non-deduction of house rents	8,656.66	9,072.18	_
1100					A HOUSE I CHES	0,000,000	2,072110	
	Dzongkhag Administration,	OAAGSJ-						
1457	Trashiyangtse including 8 Geogs	2022-515	9	2.2.21	Non-deduction of house rents	6,193.44	6,527.38	-

1458	Dzongkhag Administration, Trashiyangtse including 8 Geogs	OAAGSJ- 2022-515	9	2.2.21	Non-deduction of house rents	6,614.95	6,722.08	249.53
1459	Dzongkhag Administration, Trashiyangtse including 8 Geogs	OAAGSJ- 2022-515	9	2.2.21	Non-deduction of house rents	16,711.45	16,808.13	793.91
1460	Dzongkhag Administration, Trashiyangtse including 8 Geogs	OAAGSJ- 2022-515	9	2.2.21	Non-deduction of house rents	6,266.79	6,594.23	-
1461	Dzongkhag Administration, Trashiyangtse including 8 Geogs	OAAGSJ- 2022-515	9	2.2.21	Non-deduction of house rents	6,614.95	6,961.16	-
1462	Dzongkhag Administration, Trashiyangtse including 8 Geogs	OAAGSJ- 2022-515	9	2.2.21	Non-deduction of house rents	19,226.52	-	19,226.52
1463	Dzongkhag Administration, Trashiyangtse including 8 Geogs	OAAGSJ- 2022-515	9	2.2.21	Non-deduction of house rents	6,134.27	6,469.05	-
1464	Dzongkhag Administration, Trashiyangtse including 8 Geogs	OAAGSJ- 2022-515	9	2.2.21	Non-deduction of house rents	28,959.60	30,502.34	-
1465	Dzongkhag Administration, Trashiyangtse including 8 Geogs	OAAGSJ- 2022-515	9	2.2.21	Non-deduction of house rents	34,401.24	36,258.59	-
1466	Dzongkhag Administration, Trashiyangtse including 8 Geogs	OAAGSJ- 2022-515	9	2.2.21	Non-deduction of house rents	34,401.24	34,566.63	1,671.57
1467	Dzongkhag Administration, Trashiyangtse including 8 Geogs	OAAGSJ- 2022-515	9	2.2.21	Non-deduction of house rents	34,401.24	36,238.20	-
1468	Dzongkhag Administration, Trashiyangtse including 8 Geogs	OAAGSJ- 2022-515	9	2.2.21	Non-deduction of house rents	91,231.23	91,509.65	4,610.47
1469	Dzongkhag Administration, Trashiyangtse including 8 Geogs	OAAGSJ- 2022-515	9	2.2.21	Non-deduction of house rents	9,503.25	10,015.64	-
1470	Dzongkhag Administration, Trashiyangtse including 8 Geogs	OAAGSJ- 2022-515	9	2.2.21	Non-deduction of house rents	91,231.23	96,120.12	-

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1471	Dzongkhag Administration, Trashiyangtse including 8 Geogs	0AAGSJ- 2022-515	9	2.2.21	Non-deduction of house rents	9,503.25	10,015.64	-
	Dzongkhag Administration,	OAAGSJ-						
1472	Trashiyangtse including 8 Geogs	2022-515	9	2.2.21	Non-deduction of house rents	8,781.83	9,284.20	-
	Dzongkhag Administration,	OAAGSJ-						
1473	Trashiyangtse including 8 Geogs	2022-515	9	2.2.21	Non-deduction of house rents	24,812.49	25,791.39	-
	Dzongkhag Administration,	OAAGSJ-						
1474	Trashiyangtse including 8 Geogs	2022-515	9	2.2.21	Non-deduction of house rents	3,416.68	3,551.48	-
	Dzongkhag Administration,	OAAGSJ-		2224				<b>.</b>
1475	Trashiyangtse including 8 Geogs	2022-515	9	2.2.21	Non-deduction of house rents	66,534.23	-	66,534.23
1476	Dzongkhag Administration,	OAAGSJ-		2 2 24	Non-deduction of house woute	17.762.45	10.464.25	
1476	Trashiyangtse including 8 Geogs	2022-515	9	2.2.21	Non-deduction of house rents	17,763.45	18,464.25	-
1477	Dzongkhag Administration, Trashiyangtse including 8 Geogs	OAAGSJ- 2022-515	9	2.2.21	Non-deduction of house rents	1,406.65	1,462.15	_
1477	Trasmyangtse meruumg o deogs	2022-313	9	2.2.21	Non-deduction of nouse rents	1,400.03	1,402.13	
1478	Dzongkhag Administration, Trashiyangtse including 8 Geogs	OAAGSJ- 2022-515	9	2.2.21	Non-deduction of house rents	7,560.80	8,162.35	_
1170	Trushiyangese meraanig o deogs	2022 515			Non deduction of house rents	7,000.00	0)102100	
1479	Dzongkhag Administration, Trashiyangtse including 8 Geogs	OAAGSJ- 2022-515	9	2.2.21	Non-deduction of house rents	68,298.93	70,277.79	-
						,		
1480	Dzongkhag Administration, Trashiyangtse including 8 Geogs	OAAGSJ- 2022-515	9	2.2.21	Non-deduction of house rents	3,200.68	3,455.33	-
	Danakhaa Administration	OAACSI						
1481	Dzongkhag Administration, Trashiyangtse including 8 Geogs	0AAGSJ- 2022-515	9	2.2.21	Non-deduction of house rents	1,773.28	1,910.87	-
	Dzongkhag Administration,	OAAGSJ-						
1482	Trashiyangtse including 8 Geogs	2022-515	9	2.2.21	Non-deduction of house rents	17,966.17	19,395.59	-
	Dzongkhag Administration,	OAAGSJ-						
1483	Trashiyangtse including 8 Geogs	2022-515	9	2.2.21	Non-deduction of house rents	10,183.41	11,007.01	-

1484	Dzongkhag Administration, Trashiyangtse including 8 Geogs	OAAGSJ- 2022-515	9	2.2.21	Non-deduction of house rents	25,037.49	26,799.03	_
1485	Dzongkhag Administration, Trashiyangtse including 8 Geogs	OAAGSJ- 2022-515	9	2.2.21	Non-deduction of house rents	6,208.98	6,649.90	_
1486	Dzongkhag Administration, Trashiyangtse including 8 Geogs	OAAGSJ- 2022-515	9	2.2.21	Non-deduction of house rents	27,986.88	29,974.33	_
1487	Dzongkhag Administration, Trashiyangtse including 8 Geogs	OAAGSJ- 2022-515	9	2.2.21	Non-deduction of house rents	21,173.72	22,691.27	_
1488	Dzongkhag Administration, Trashiyangtse including 8 Geogs	OAAGSJ- 2022-515	9	2.2.21	Non-deduction of house rents	16,863.10	18,071.70	_
1489	Dzongkhag Administration, Trashiyangtse including 8 Geogs	0AAGSJ- 2022-515	9	2.2.21	Non-deduction of house rents	41,981.49	44,990.36	_
1490	Dzongkhag Administration, Trashiyangtse including 8 Geogs	OAAGSJ- 2022-515	9	2.2.21	Non-deduction of house rents	27,630.24	27,630.24	1,980.29
1490	Dzongkhag Administration, Trashiyangtse including 8 Geogs	OAAGSJ- 2022-515	9	2.2.21	Non-deduction of house rents	18,290.48	19,601.38	1,900.29
1491	Dzongkhag Administration, Trashiyangtse including 8 Geogs	OAAGSJ- 2022-515	9	2.2.21	Non-deduction of house rents	3,736.90	4,002.27	-
1492	Dzongkhag Administration, Trashiyangtse including 8 Geogs	OAAGSJ- 2022-515	9	2.2.21	Non-deduction of house rents	64,850.22	58,417.11	8,123.21
	Dzongkhag Administration,	OAAGSJ-						6,123.21
1494	Dzongkhag Administration,	2022-515 OAAGSJ-	9	2.2.21	Non-deduction of house rents	131.13	141.56	-
1495	Dzongkhag Administration, Trashiyangtse including 8 Geogs	2022-515 OAAGSJ- 2022-515	9	2.2.21	Non-deduction of house rents  Non-deduction of house rents	51,500.59 3,121.22	3,232.04	51,500.59

		0.1.007						
1497	Dzongkhag Administration, Trashiyangtse including 8 Geogs	OAAGSJ- 2022-515	9	2.2.21	Non-deduction of house rents	16,403.86	17,300.44	-
	Dzongkhag Administration,	OAAGSJ-						
1498	Trashiyangtse including 8 Geogs	2022-515	9	2.2.21	Non-deduction of house rents	9,825.67	10,135.78	-
	Dzongkhag Administration,	OAAGSJ-						
1499	Trashiyangtse including 8 Geogs	2022-515	9	2.2.21	Non-deduction of house rents	1,043.95	1,076.90	-
	Dzongkhag Administration,	OAAGSJ-						
1500	Trashiyangtse including 8 Geogs	2022-515	9	2.2.21	Non-deduction of house rents	3,651.46	3,790.72	-
	Dzongkhag Administration,	OAAGSJ-						
1501	Trashiyangtse including 8 Geogs	2022-515	9	2.2.21	Non-deduction of house rents	3,651.46	3,797.92	-
	Dzongkhag Administration,	OAAGSJ-						
1502	Trashiyangtse including 8 Geogs	2022-515	9	2.2.21	Non-deduction of house rents	3,651.46	3,857.94	-
	Dzongkhag Administration,	OAAGSJ-						
1503	Trashiyangtse including 8 Geogs	2022-515	9	2.2.21	Non-deduction of house rents	32,177.44	33,700.80	-
	Dzongkhag Administration,	OAAGSJ-						
1504	Trashiyangtse including 8 Geogs	2022-515	9	2.2.21	Non-deduction of house rents	34,974.09	35,040.98	978.78
	Dzongkhag Administration,	OAAGSJ-						
1505	Trashiyangtse including 8 Geogs	2022-515	9	2.2.21	Non-deduction of house rents	34,974.09	35,988.95	-
	B 11 41	OAAGGI						
1506	Dzongkhag Administration, Trashiyangtse including 8 Geogs	OAAGSJ- 2022-515	9	2.2.21	Non-deduction of house rents	490.19	-	490.19
		0.1.007						
1507	Dzongkhag Administration, Trashiyangtse including 8 Geogs	OAAGSJ- 2022-515	9	2.2.21	Non-deduction of house rents	22,011.37	-	22,011.37
1508	Dzongkhag Administration, Trashiyangtse including 8 Geogs	OAAGSJ- 2022-515	9	2.2.21	Non-deduction of house rents	11,521.01	11,861.91	-
1509	Dzongkhag Administration, Trashiyangtse including 8 Geogs	OAAGSJ- 2022-515	9	2.2.21	Non-deduction of house rents	12,238.11	12,737.02	-

	Dzongkhag Administration,	OAAGSJ-						
1510	Trashiyangtse including 8 Geogs	2022-515	9	2.2.21	Non-deduction of house rents	114,621.73	118,001.88	-
	Dzongkhag Administration,	OAAGSJ-						
1511	Trashiyangtse including 8 Geogs	2022-515	9	2.2.21	Non-deduction of house rents	1,712.50	1,790.20	-
	B 11 41	OAAGGI						
1512	Dzongkhag Administration, Trashiyangtse including 8 Geogs	OAAGSJ- 2022-515	9	2.2.21	Non-deduction of house rents	38,686.70	-	38,686.70
1513	Dzongkhag Administration, Trashiyangtse including 8 Geogs	OAAGSJ- 2022-515	9	2.2.21	Non-deduction of house rents	1,123.52	1,166.37	-
1514	Dzongkhag Administration, Trashiyangtse including 8 Geogs	OAAGSJ- 2022-515	9	2.2.21	Non-deduction of house rents	2,909.81	-	2,909.81
	, 0					,		·
1515	Dzongkhag Administration, Trashiyangtse including 8 Geogs	OAAGSJ- 2022-515	9	2.2.21	Non-deduction of house rents	15,974.35	17,192.78	-
1515	Truemyungee menumg e deege				The second of the second	10,77 1.00	11,2520	
1516	Dzongkhag Administration, Trashiyangtse including 8 Geogs	OAAGSJ- 2022-515	9	2.2.21	Non-deduction of house rents	1,995.94	2,047.12	_
1510	Trushiyangese meraanig o deogs	2022 313		2.2.21	Non deduction of node Tenes	1,775.71	2,017.12	
1517	Dzongkhag Administration, Trashiyangtse including 8 Geogs	OAAGSJ- 2022-515	9	2.2.21	Non-deduction of house rents	3,284.92	3,369.16	
1317	Trasmyanguse including o deogs	2022-313	9	2.2.21	Non-deduction of nouse rents	3,204.92	3,309.10	-
1510	Dzongkhag Administration,	OAAGSJ-		2 2 24	Non deduction of bosses were	F 700 00	F 0 F F 20	
1518	Trashiyangtse including 8 Geogs	2022-515	9	2.2.21	Non-deduction of house rents	5,708.98	5,855.38	-
1	Dzongkhag Administration,	OAAGSJ-		2224		10.110.00	42.770.00	
1519	Trashiyangtse including 8 Geogs	2022-515	9	2.2.21	Non-deduction of house rents	12,440.80	12,759.83	-
	Dzongkhag Administration,	OAAGSJ-						
1520	Trashiyangtse including 8 Geogs	2022-515	9	2.2.21	Non-deduction of house rents	123,790.51	126,964.97	
	Dzongkhag Administration,	OAAGSJ-						
1521	Trashiyangtse including 8 Geogs	2022-515	9	2.2.21	Non-deduction of house rents	7,581.11	7,775.52	-
	Dzongkhag Administration,	OAAGSJ-						
1522	Trashiyangtse including 8 Geogs	2022-515	9	2.2.21	Non-deduction of house rents	18,056.98	18,520.03	-

	Dzongkhag Administration,	OAAGSJ-						
1523	Trashiyangtse including 8 Geogs	2022-515	9	2.2.21	Non-deduction of house rents	5,498.27	5,639.27	-
1524	Dzongkhag Administration, Trashiyangtse including 8 Geogs	OAAGSJ- 2022-515	9	2.2.21	Non-deduction of house rents	12,778.02	13,105.70	_
							20,20011	
	Dzongkhag Administration,	OAAGSJ-						
1525	Trashiyangtse including 8 Geogs	2022-515	9	2.2.21	Non-deduction of house rents	7,632.00	7,827.71	-
	Dzongkhag Administration,	OAAGSJ-						
1526	Trashiyangtse including 8 Geogs	2022-515	9	2.2.21	Non-deduction of house rents	8,708.82	8,932.15	-
1527	Dzongkhag Administration, Trashiyangtse including 8 Geogs	OAAGSJ- 2022-515	9	2.2.21	Non-deduction of house rents	12,238.11	12,618.60	_
1327	Trasmyangise including o deogs	2022-313	9	2.2.21	Non-deduction of nodse rents	12,230.11	12,010.00	-
	Dzongkhag Administration,	OAAGSJ-						
1528	Trashiyangtse including 8 Geogs	2022-515	9	2.2.21	Non-deduction of house rents	554.04	568.25	-
		0.1.1.007						
1529	Dzongkhag Administration, Trashiyangtse including 8 Geogs	OAAGSJ- 2022-515	9	2.2.21	Non-deduction of house rents	891.57	184.34	711.96
	y gara a garage							
	Dzongkhag Administration,	OAAGSJ-						
1530	Trashiyangtse including 8 Geogs	2022-515	9	2.2.21	Non-deduction of house rents	891.57	952.57	-
	Dzongkhag Administration,	OAAGSJ-						
1531	Trashiyangtse including 8 Geogs	2022-515	9	2.2.21	Non-deduction of house rents	30,236.74	-	30,236.74
1532	Dzongkhag Administration, Trashiyangtse including 8 Geogs	OAAGSJ- 2022-515	9	2.2.21	Non-deduction of house rents	6,892.68	7,282.45	_
1332	Trasmyangise including 6 deogs	2022-313	9	2.2.21	Non-deduction of nouse rents	0,892.08	7,202.43	-
	Dzongkhag Administration,	OAAGSJ-						
1533	Trashiyangtse including 8 Geogs	2022-515	9	2.2.21	Non-deduction of house rents	2,385.20	2,386.00	107.42
	De analyk a Administration	OAACCI						
1534	Dzongkhag Administration, Trashiyangtse including 8 Geogs	OAAGSJ- 2022-515	9	2.2.21	Non-deduction of house rents	18,357.07	10,135.78	8,531.40
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	Dzongkhag Administration,	OAAGSJ-						
1535	Trashiyangtse including 8 Geogs	2022-515	9	2.2.21	Non-deduction of house rents	5,385.55	5,644.06	-

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	Dzongkhag Administration,	OAAGSJ-						
1536	Trashiyangtse including 8 Geogs	2022-515	9	2.2.21	Non-deduction of house rents	74.50	-	74.50
	Dzongkhag Administration,	OAAGSJ-						
1537	Trashiyangtse including 8 Geogs	2022-515	9	2.2.21	Non-deduction of house rents	5,448.21	-	5,448.21
					Short Levy of house rent due to			
4500	Regional Revenue and Customs	OAAGSJ-		2 2 24	exclusion of serviceable space under	4504000		45 040 00
1538	Office, Samdrupjongkhar	2023-214	1	2.2.21	rental provision	15,940.00	-	15,940.00
	Design of Design of Contains	OAACCI			Short Levy of house rent due to			
1539	Regional Revenue and Customs Office, Samdrupjongkhar	OAAGSJ- 2023-214	1	2.2.21	exclusion of serviceable space under rental provision	28.040.00	10,051.00	18,293.01
1007	omee, samar apjongmar	2020 211	_		Short Levy of house rent due to	20,010.00	10,001,00	10,270.01
	Regional Revenue and Customs	OAAGSJ-			exclusion of serviceable space under			
1540	Office, Samdrupjongkhar	2023-214	1	2.2.21	rental provision	17,702.00	-	17,702.00
					Short Levy of house rent due to			
	Regional Revenue and Customs	OAAGSJ-			exclusion of serviceable space under			
1541	Office, Samdrupjongkhar	2023-214	1	2.2.21	rental provision	13,649.00	8,971.30	4,677.70
					Short Levy of house rent due to			
1540	Regional Revenue and Customs	OAAGSJ-	4	2 2 24	exclusion of serviceable space under	22.426.00		22.426.00
1542	Office, Samdrupjongkhar	2023-214	1	2.2.21	rental provision	23,126.00	-	23,126.00
	Regional Revenue and Customs	OAAGSJ-			Short Levy of house rent due to exclusion of serviceable space under			
1543	Office, Samdrupjongkhar	2023-214	1	2.2.21	rental provision	18,652.00	_	18,652.00
1010	onice, sumar apjongmar	2020 211	_		Non-deduction of boulder extraction	10,002100		10,002.00
					used by contractors at site worth Nu.			
1,544	Kholongchhu Hydro Energy	OAAGSJ-	44	2 2 24	30,844.00 and non-accountal of	565.006.46	44400.07	ECO 264 24
1544	Limited, Trashiyangtse	2023-165	11	2.2.21	boulders worth Nu.736,162.16	767,006.16	14,102.97	768,361.31
	Dzongkhag Administration, Sarpang including 12 Geogs &	OAAGTS-			Less deduction of 5.65% rebate -			
1545	Umling Dungkhag	2022-452	1.2	2.2.21	Nu.62,751.83	62,751.83	63,205.71	
1010	g z ungmung				1.00-1.01	32,702.00	00)=001/ 1	
		COAD-2022-			6. Non deduction of 10% retention			
1546	Druk Air Corporation Ltd.	420	6	2.2.21	money Nu. 49,485.22 (2.2.21)			
					Use of GI wire mesh other than			
					specified for Construction of Composite Structure (Gabion Wall			
	Regional Office, Department of	OAAGPL-			Revetment Box) along Budhini River,			
1547	Roads, Phuentsholing	2023-90	1	2.2.22	Samtse			-

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	Dzongkhag Administration,							
	Dagana including 14 Geogs &	OAAGTS-			Acceptance of Laptop other than the			
1548	Lhamoizingkha Dungkhag	2022-396	37	2.2.22	specification			
	Covid-19 Emergency Response							
	and Health System							
	Preparedness Project.				Excess payment due to application of			
	Implemented by MoH. Funded	SCID-2022-			wrong unit weight for the Metal and			
1549	by World Bank	422	1.1	2.2.23	Aluminum works	323,399.00	323,399.00	-
	Phuntsholing Township							
	Development Project.				Irrational Adjustment for changes in			
	Implemented by CDCL. ADB	COAD-2023-			cost from the date of issuance of work			
1550	funded [FIC 4050 & 4651]	48	2	2.2.23	order Nu. 81,181,137.66 (2.2.23)	81,181,137.66		81,181,137.66
	Dzongkhag Administration,	OAAGB-			Improper preparation cost estimate			
1551	Bumthang including four Geogs	2022-410	6.1	2.2.24	resulting in excess payment	112,230.19	_	116,805.48
1001	Dummang meraumgrour deogo	2022 110	0.1			112,200.17		110,000.10
	_ ,, ,, ,, ,,				Non-provision Water Heater (Electric			
4==0	Dzongkhag Administration,	GGD-2022-			Geyser) at specified site - Nu.	0=00000	27 222 22	
1552	Gasa including four geogs	461	4.2	2.2.28	35,000.00 (2.2.28)	35,000.00	35,000.00	-
	Dzongkhag Administration,	GGD-2022-			Payment made for items not executed			
1553	Gasa including four geogs	461	6.2	2.2.28	as per BoQ - Nu. 110,396.40 (2.2.28)	110,396.40	-	110,396.40
					1.2 Payment made for work not			
	Dzongkhag Administration,	GGD-2022-			executed as per BoQ specification -			
1554	Paro including 10 Geogs	460	1.2	2.2.28	Nu. 150,000.00 (2.2.28)	150,000.00	160,553.42	
1334	rato including to deogs	400	1.2	2.2.20	Nu. 150,000.00 (2.2.28)	130,000.00	100,333.42	-
	Dzongkhag Administration,	GGD-2022-			Non-execution of Work as per BoQ			
1555	Paro including 10 Geogs	460	3.1	2.2.28	Specification (2.2.28)	3,105,000.00	-	3,499,037.26
					Non-execution of work for providing			
					and laying Granular Sub-base course			
	Dzongkhag Administration,	GGD-2022-			(GSB) as per BoQ specification (			
1556	Paro including 10 Geogs	460	5.2	2.2.28	2.2.28)	-	-	-
					Payment made for work not executed			
	Dzongkhag Administration,	GGD-2022-			as per BoQ specification - Nu.			
1557	Paro including 10 Geogs	460	5.3	2.2.28	284,025.00 (2.2.28)	284,025.00	284,025.00	_
1337	- mornaing 10 deogo		3.0			201,020100	201,020:00	
	_ ,, .,	000 0000			Excess payment due to non-execution			
4550	Dzongkhag Administration,	GGD-2022-		0.0.00	of work as per BoQ specification - Nu.	040400-	26.227.22	
1558	Paro including 10 Geogs	460	6.2	2.2.28	24,848.87 (2.2.28)	24,848.87	26,025.28	-
					Non-execution of work for providing			
	_ ,, .,	000 0000			and laying Granular Sub-base course			
	Dzongkhag Administration,	GGD-2022-			(GSB) as per BoQ specification (Naja			
1559	Paro including 10 Geogs	460	16	2.2.28	Gewog).	-	-	-

					Non-execution of work for providing and laying Granular Sub-base course			
	Dzongkhag Administration,	GGD-2022-			(GSB) as per BoQ specification			
1560	Paro including 10 Geogs	460	17	2.2.28	(Wangchang Gewog).	2,232,669.98	2,232,669.98	-
					Non-execution of work for providing			
	_ ,, ,, ,, ,,				and laying Granular Sub-base course			
1561	Dzongkhag Administration, Paro including 10 Geogs	GGD-2022-	10.1	2 2 20	(GSB) as per BoQ specification (Nu.	064.016.60	064.016.60	
1561	Paro including 10 Geogs	460	19.1	2.2.28	864,916.60) (Dopshari Gewog).  Non-execution of work for providing	864,916.60	864,916.60	-
					and laying Granular Sub-base course			
	Dzongkhag Administration,	GGD-2022-			(GSB) as per BoQ specification			
1562	Paro including 10 Geogs	460	20	2.2.28	(Nu.300,000.00) (Dogar Gewog)	300,000.00	300,000.00	-
					Non-execution of work for providing			
					and laying Granular Sub-base course			
4560	Dzongkhag Administration,	GGD-2022-	20	2 2 20	(GSB) as per BoQ specification Nu.	( 00E 000 E(	( 205 020 5 (	
1563	Paro including 10 Geogs	460	22	2.2.28	6,287,039.76 (Shaba Gewog).	6,287,039.76	6,287,039.76	-
					Excess Payment due to non execution			
1564	Dzongkhag Administration,	GGD-2022-	24.2	2 2 20	of work as per BoQ Specification - Nu.	22.252.00	22 525 04	
1564	Paro including 10 Geogs	460	24.2	2.2.28	32, 352.89 (Shaba Gewog).  Non-execution of work for providing	32,352.89	32,735.81	-
					and laying Granular Sub-base course			
	Dzongkhag Administration,	GGD-2022-			(GSB) as per BoQ specification (Nu.			
1565	Paro including 10 Geogs	460	26.1	2.2.28	778,727.67) (lamgong Gewog)	778,727.67	778,727.67	-
	Dzongkhag Administration,							
	Thimphu including 8 Geogs and							
4=66	Lingzhi Drungkhag	GGD-2022-		0.000	Supply of school furniture not done as			
1566	Administration	464	3	2.2.28	per the specification (2.2.28)	-	<u>-</u>	-
	Dzongkhag Administration, Thimphu including 8 Geogs and				Works not executed as per the			
	Lingzhi Drungkhag	GGD-2022-			specification resulting into defective			
1567	Administration	464	7.2	2.2.28	work (2.2.28)	-	-	-
					Excess Payment due to Non-			
					Execution of Work as per BoQ			
		GGD-2023-			Specification - Nu.27,672.72			
1568	Rabdeys, Dratshang Lhentshog	121	5	2.2.28	(2.2.28)	27,672.72	<del>-</del>	27,672.72
					Excess Payment due to Non- Execution of Work as per BoQ			
	Dratshang Lhentshog	GGD-2023-			Specification (Nu. 276,779.68)			
1569	Secretariat	50	3.2	2.2.28	(2.2.28)	276,779.68	-	276,779.68
1			-		Excess Payment due to Non-	-,		-,
					Execution of Work as per BoQ			
	Dratshang Lhentshog	GGD-2023-			Specification (Nu.42,376.56)			
1570	Secretariat	50	4.2	2.2.28	(2.2.28)	42,376.56	-	42,376.56

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	Dratshang Lhentshog	GGD-2023-			Non-Execution of Work as per BoQ			
1571	Secretariat	50	6.2	2.2.28	Specification - Nu.794,290.22 (2.2.28)	794,290.22	-	794,290.22
					Non-execution of items of work as per			
	Calf Rearing Centre, Wangkha,	OAAGPL-			the required standard and			
1572	Chhukha	2023-89	1.3	2.2.28	deficiencies thereof (2.2.28)	-	-	-
	Dzongkhag Administration,							
	Chhukha including 11 Geogs & Dungkhag Administration,	OAAGPL-			Construction of drain not as per the			
1573	Phuentsholing	2022-450	13.3	2.2.28	standard drawing	_	_	_
1373	Dzongkhag Administration,	2022 130	13.3	2.2.20	Sumum unuwing			
	Samtse including 15 Goegs,							
	Dungkhags Administration,	OAAGPL-			Work not executed as per standard			
1574	Tashichhoeling & Dophuchen	2022-391	25.1	2.2.28	drawing & specification	-	-	-
	Thromde , Phuentsholing							
	including CD account, Revenue	OAAGPL-			Non-execution of works at site as per			
1575	& Education Subsidy	2023-248	10.1	2.2.28	the BoQ and irregularities thereof	-	-	-
4556	Dzongkhag Administration,	OAAGB-	4 =	2 2 20	T I CDWGG I			
1576	Zhemgang including eight Geogs	2022-408	1.5	2.2.28	Incomplete execution of RWSS works Relocation of Nabji Sub-post and	-	-	-
					irregularities thereof 5.1 5.1 Excess			
	Dzongkhag Administration,	OAAGB-			payment due to deviation from			
1577	Trongsa including five geogs	2022-521	5.1	2.2.28	design, drawing and specification	133,334.60	134,035.98	-
					Non-execution of 'providing and fixing			
	Dzongkhag Administration,	OAAGB-			of joist' as per drawing and			
1578	Bumthang including four Geogs	2022-410	2.3	2.2.28	design leading to excess payment	366,762.34	-	381,714.17
	Dzongkhag Administration,	OAAGB-			Non-execution of works as per			
1579	Bumthang including four Geogs	2022-410	2.7	2.2.28	approved drawings and designs	-	-	-
	Dzongkhag Administration,	OAAGB-						
1580	Trongsa including five geogs	2022-521	15	2.2.28	Non installation of electric dryer	-	-	-
	Electricity Services Division, Bhutan Power Corporation							
	Limited, Samdrup Jongkha							
	including Sub-station and							
	Maintenance Division, Deothang							
	and Distribution and	OAAGSJ-						
1581	Construction, BPC, Deothang	2023-104	1.2	2.2.28	Non-compliance to BoQ specifications	-	-	-

1582	Bhutan Telecom Limited (Corporate Office including Area and Branch offices)	COAD-2022- 483	3.11.5	2.2.28	3.11.5 Trusses not executed as per the drawings and specifications (2.2.28)			
1583	Bhutan Telecom Limited (Corporate Office including Area and Branch offices)	COAD-2022- 483	3.13.1.1	2.2.28	3.13.1 Balconies in the ground floor not executed as per the drawings (2.2.28)	24,418.56	24,418.56	
1584	Dzongkhag Administration, Paro including 10 Geogs	GGD-2022- 460	2	2.2.29	Mismatch in specification of vehicle ordered and supplied	-	-	-
1585	Dzongkhag Administration, Dagana including 14 Geogs & Lhamoizingkha Dungkhag	OAAGTS- 2022-396	21.1	2.2.29	Reconstruction of Pelrigonpa not as per the approval of Department of Culture, MoHCA			
1586	Phibsoo Wildlife Sanctuary, Singye, Sarpang	OAAGTS- 2023-59	2	2.2.29	Acceptance of laptop other than the specification			
1587	Waste Management Flagship Programme, NEC	GGD-2022- 389	1.2	2.2.30	1.2 Works not insured as required by the contract agreement (2.2.30)	-	-	-
1588	Secondary Towns Urban Development project (STUDP), BHU 3674. PMU with DES, MoWHS. Funded by ADB (FIC 4652)	SCID-2022- 434	1	2.2.30	Non-provision of insurance cover to Ranjung water supply project until the end of defect liability period- Nu.45,326,917.59 (2.2.30)	45,326,917.59	45,326,917.59	-
1589	Dzongkhag Administration, Zhemgang including eight Geogs	OAAGB- 2022-408	73	2.2.30	Non-availability of supporting bills	36,670.00	-	36,670.00
1500	Electricity Services Division, Bhutan Power Corporation Limited, Samdrup Jongkha including Sub-station and Maintenance Division, Deothang and Distribution and	OAAGSJ-		2220	Excess payment due to short height of	(2.077.50	C4.2C0.40	
1590	Dzongkhag Administration, Paro including 10 Geogs	2023-104 GGD-2022- 460	1.1	2.2.30	Excess payment due to double inclusion of quantity executed at site - Nu. 61,109.65 (2.2.31)	62,977.50 61,109.65	64,260.19 61,109.65	241.09
1592	Dzongkhag Administration, Paro including 10 Geogs	GGD-2022- 460	11.3	2.2.31	Excess payment due to double inclusion of similar item work in BoQ and Bill. (Nu. 33,456.00) (2.2.31)	33,456.00	33,456.00	131.99

	Dzongkhag Administration,	GGD-2022-			Payment made for works not executed at the site - Nu. 420,000.00			
1593	Paro including 10 Geogs	460	14.1	2.2.31	(2.2.31)	420,000.00	-	473,299.73
1594	Dzongkhag Administration, Paro including 10 Geogs	GGD-2022- 460	23	2.2.31	Payment for works not executed - Nu. 36,478.46 (Shaba Gewog).	36,478.46	36,936.44	-
1595	Dzongkhag Administration, Paro including 10 Geogs	GGD-2022- 460	24.1	2.2.31	Payment for works not executed - Nu. 125,661.83 (Shaba Gewog)	125,661.83	127,149.12	-
1596	Dzongkhag Administration, Thimphu including 8 Geogs and Lingzhi Drungkhag Administration	GGD-2022- 464	6.1	2.2.31	Payment made for works not executed at site Nu. 267,358.22 (2.2.31)	267,358.22	267,358.22	-
1597	Dzongkhag Administration, Thimphu including 8 Geogs and Lingzhi Drungkhag Administration	GGD-2022- 464	7.1	2.2.31	Excess payment due to short execution and incomplete work - Nu. 533,740.00(2.2.31)	533,740.00	533,740.00	-
1598	Dzongkhag Administration, Thimphu including 8 Geogs and Lingzhi Drungkhag Administration	GGD-2022- 464	18	2.2.31	Payment made without receipt of equipment at Lingzhi Primary School - Nu. 78,998.00 (2.2.31)	78,998.00	78,998.00	
1599	Department of Culture including National Library & Archives, Royal Academy of Performing Arts and Hindu Dharma Sumudhya	GGD-2022- 589	1	2.2.31	Payment made without execution of work at site Nu. 435,905.00 (2.2.31)			
1600	Rabdeys, Dratshang Lhentshog	GGD-2023- 121	1.2	2.2.31	Excess Payment due to Non execution of work as per Specification - 199,752.51 (2.2.31)	199,752.51		199,752.51
1601	Dratshang Lhentshog Secretariat	GGD-2023- 50	2	2.2.31	Payment made for work not executed/Not completed: - 194,000.00 (2.2.31)	194,000.00	-	194,000.00
1602	Dratshang Lhentshog Secretariat	GGD-2023- 50	5.2	2.2.31	Excess payment due to inclusion of same item work twice in the BoQ (Nu. 60,315.00) (2.2.31)	60,315.00	<u>-</u>	60,315.00
1603	Samtse College of Education	OAAGPL- 2023-222	1.1	2.2.31	Inadmissible payment made for the unexecuted works: Nu. 41,000.00	41,000.00	-	41,000.00
1604	Dzongkhag Administration, Chhukha including 11 Geogs &	OAAGPL- 2022-450	13.4	2.2.31	Payment for works not executed at site - Nu. 8,000.00	8,000.00	-	8,168.33

	Dungkhag Administration, Phuentsholing							
1605	Dzongkhag Administration, Chhukha including 11 Geogs & Dungkhag Administration, Phuentsholing	OAAGPL- 2022-450	17	2.2.31	17. Deficiencies and lapses towards maintenance of Kuenga Hotel	-		
1606	Dzongkhag Administration, Chhukha including 11 Geogs & Dungkhag Administration, Phuentsholing	OAAGPL- 2022-450	26	2.2.31	Payment for goods not delivered - Nu. 91,615.00	91,615.00	-	91,615.00
1607	Dzongkhag Administration, Samtse including 15 Goegs, Dungkhags Administration, Tashichhoeling & Dophuchen	OAAGPL- 2022-391	49	2.2.31	Non-execution of RWSS maintenance work at Miphelgang Chiwog	-	-	-
1608	Department of School Education, MoE Livelihood enhancement of the	SCID-2022- 271	3.1	2.2.31	Payment for works not executed - Nu. 1,420,386.82	1,420,386.82	-	1,690,299.26
1609	small farmers in SAARC region through small scale agro- business focusing on value chain development. Implemented by National Post Harvest Centre.	RTICD- 2022-442	1	2.2.31	Payments made for works not executed			
1610	Mangdechhu Hydroelectric Project Authority, Trongsa	RTICD- 2023-259	1.2	2.2.31	Payment for partially completed plinth protection	59,388.01		59,388.01
1611	Ugyen Wangchuck Institute for Conservation & Environmental Rerearch, Lamegonpa (UWICE), Bumthang	OAAGB- 2022-407	1	2.2.31	Payment retained in the form of Demand Draft for the equipment not received attracting liquidated damages (2.2.31)	528,867.98	545,212.18	-
1612	CARLEP, Wengkhar including Regional Office, Khangma, and implementing agencies of Lhuntse, Mongar, P/gatshel,	OAAGB- 2022-411	22	2.2.31	Payment of hire charges without execution of work	-	-	-
1613	Regional Agriculture and Marketing Co-operatives (RAMCO), Mongar	OAAGB- 2023-34	3.1	2.2.31	Payment made without receiving the goods	752,400.00	-	752,400.00
1614	Dzongkhag Administration, Zhemgang including eight Geogs	OAAGB- 2022-408	17	2.2.31	Payment without delivery of lime seedlings	156,795.00	159,887.94	-

	Dzongkhag Administration,	OAAGB-			Release of final bill before completion of works in the maintenance of RNR			
1615	Zhemgang including eight Geogs	2022-408	25	2.2.31	centre at Shingkhar Gewog	43,655.06	-	45,549.57
	Dzongkhag Administration,	OAAGB-						
1616	Zhemgang including eight Geogs	2022-408	58.3	2.2.31	Additional works not executed	279,317.05	-	279,317.05
					Non commencement of construction			
	Dzongkhag Administration,	OAAGB-			of Crematorium at Bjokatrong and			
1617	Zhemgang including eight Geogs	2022-408	58	2.2.31	payment made thereof	831,789.00	-	831,789.00
	Dzongkhag Administration,	OAAGB-			Payment made without receipt of			
1618	Zhemgang including eight Geogs	2022-408	75	2.2.31	materials and non-account thereof	512,465.00	-	512,465.00
	Regional Office, Department of	OAAGB-			Excess payment due to short			
1619	Roads, Tingtibi, Zhemgang	2023-254	1.1	2.2.31	execution of work	59,525.87	-	59,525.87
	Dzongkhag Administration,	OAAGB-			Payment made without receipt of			
1620	Bumthang including four Geogs	2022-410	17	2.2.31	tyres	55,960.00	-	58,241.33
	5							
	Dzongkhag Administration,	OAAGSJ-						
1621	Trashiyangtse including 8 Geogs	2022-515	21.1	2.2.31	Payment without receiving goods	18,000.00	-	18,000.00
						·		·
	Dzongkhag Administration,	OAAGSJ-						
1622	Trashiyangtse including 8 Geogs	2022-515	21	2.2.31	Payment without receiving goods	-	-	-
	Dzongkhag Administration,							
	Trashigang including 16 Geogs							
	and three Dungkhags (Sakteng,	OAAGSJ-			Over Payment in construction of			
1623	Thrimshing & Wamrong)	2022-523	8	2.2.31	Computer Lab at Joenkhar PS	21,000.00	21,000.00	-
	Duomakhaa Admiritataati				Non-execution of reconstruction of			
	Dzongkhag Administration, Pemagatshel including 11 Geogs	OAAGSJ-			fencing work till date of audit (October 2022) for the payment of			
1624	and Nganglam Dungkhag	2022-531	2.4	2.2.31	compensation made in advance	223,348.09	_	228,928.73
1021	una rigangiam Pangimag	2022 001		2.2.01	Non-execution of reconstruction of	220,010.07		
	Dzongkhag Administration,				fencing work till date of audit			
	Pemagatshel including 11 Geogs	OAAGSJ-			(October 2022) for the payment of			
1625	and Nganglam Dungkhag	2022-531	2.4.1	2.2.31	compensation made in advance	-	-	-
					Excess payment on account of			
	Dzongkhag Administration,	OAAGTS-			quarantine facility expenses, Nu.			
1626		2022-430	1.1	2.2.31	475,400.	281,000.00		281,000.00

					Excess payment on account of			
1627	Dzongkhag Administration, Punakha including 11 Geogs	OAAGTS- 2022-430	1.1	2.2.31	quarantine facility expenses, Nu. 475,400.	190,400.00		190,400.00
1027	Funakna including 11 Geogs	2022-430	1.1	2.2.31	Inadmissible payment of quarantine	190,400.00		190,400.00
					facility expenses due to incorrect			
					calculation of number of days of halt			
1620	Dzongkhag Administration,	OAAGTS-	1.2	2 2 21	during check out timing Nu. 1,313,550.00	439,900.00		420,000,00
1628	Punakha including 11 Geogs	2022-430	1.2	2.2.31	Inadmissible payment of quarantine	439,900.00		439,900.00
					facility expenses due to incorrect			
					calculation of number of days of halt			
	Dzongkhag Administration,	OAAGTS-			during check out timing Nu.			
1629	Punakha including 11 Geogs	2022-430	1.2	2.2.31	1,313,550.00	121,550.00		121,550.00
					Inadmissible payment of quarantine facility expenses due to incorrect			
					calculation of number of days of halt			
	Dzongkhag Administration,	OAAGTS-			during check out timing Nu.			
1630	Punakha including 11 Geogs	2022-430	1.2	2.2.31	1,313,550.00	195,500.00		195,500.00
					Inadmissible payment of quarantine facility expenses due to incorrect			
					calculation of number of days of halt			
	Dzongkhag Administration,	OAAGTS-			during check out timing Nu.			
1631	Punakha including 11 Geogs	2022-430	1.2	2.2.31	1,313,550.00	36,000.00	36,000.00	
	Dzongkhag Administration,				Irregularities and lapses in			
	Dagana including 14 Geogs &	OAAGTS-			procurement of laptops: Payment			
1632	Lhamoizingkha Dungkhag	2022-396	42.1	2.2.31	made without receipt of accessories			
	Dzongkhag Administration,							
1622	Sarpang including 12 Geogs &	OAAGTS-	0	2.2.31	Payment made without receiving			
1633	Umling Dungkhag	2022-452	8	2.2.31	goods - Nu. 431,350.00 Inadmissible payment of Quarantine			
					Facility expenses due to wrong			
	Dzongkhag Administration,	AAGTS-			calculation of days of occupancy -			
1634	Tsirang including 12 Geogs	2022-466	11	2.2.31	Nu.53,680.00 (2.2.31)	53,680.00	54,174.15	
1625	Dzongkhag Administration,	AAGTS-	12	2 2 24	13. Payment made without receiving			
1635	Tsirang including 12 Geogs	2022-466	13	2.2.31	goods - Nu. 8,500.00 (2.2.31)			+
	Dogional Office Department of	OAACTC			Excess payment due to short			
1636	Regional Office, Department of Roads, Sarpang	OAAGTS- 2023-3	3	2.2.31	execution of work at site - Nu. 1,576.28			
1030	Hound, our paris	2023 3	J	2.2.31	1,070,00			_1

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	Bhutan Power Coporation	COAD-2023-			Excess payment made to the			
1637	Limited (Corporate Office)	109	2.1	2.2.31	contractor Nu. 188,761.43 (2.2.31)	188,761.43	188,761.43	
	Phuntsholing Township							
	Development Project.				Overpayment for Cast in-situ and			
	Implemented by CDCL. ADB	COAD-2023-	_		Retaining wall Nu. 583,181.07			
1638	funded [FIC 4050 & 4651]	48	5	2.2.31	(2.2.31)	583,181.07		583,181.07
	Phuntsholing Township				Evenes alaim for 40 mm thick			
	Development Project. Implemented by CDCL. ADB	COAD-2023-			Excess claim for 40 mm thick machined cut Green Rough Kota			
1639	funded [FIC 4050 & 4651]	49	6	2.2.31	stone- Nu. 251876.56	251.876.56		251,876.56
1007	Tunucu [110 1000 to 1001]		0	2.2.01		201,070.00		201,070.00
	Dzongkhag Administration,	GGD-2022-			Irregularities in the calculation of price adjustment and excess payment			
1640	Paro including 10 Geogs	460	9.2	2.2.32	thereof - (Nu. 171,515.08) (2.2.32)	_	_	-
1010			<u>-</u>		Excess payment due to non-			
	Dzongkhag Administration,	GGD-2022-			application of BSR rate -			
1641	Paro including 10 Geogs	460	26.2	2.2.32	Nu.208,398.75 (Lamgong Gewog).	208,398.75	219,772.18	_
1011	Taro meraning 10 deepo	100			ruizoojo yorro (zumgong dorrog).	200,070.70	==>,,,,====	
		SCID-2023-			Excess payment on account of			
1642	UNFPA Assisted Project, MoH	51	1	2.2.32	catering services	8,700.00	8,860.18	-
						3,7 0 0 1 0 0		
		SCID-2023-			Excess payment on account of			
1643	UNFPA Assisted Project, MoH	51	1	2.2.32	catering services	15,649.00	15,937.11	-
					Inclusion of electricity charges in the	·	·	
	Punatsangchhu Hydroelectric	RTICD-			analysis of rate resultant to excess			
1644	Project Authority, Phase II	2023-49	4	2.2.32	payment	28,220,000.00		28,220,000.00
	-				Incorrect application of schedule			
	Punatsangchhu Hydroelectric	RTICD-			production hours resulting in excess			
1645	Project Authority, Phase II	2023-49	5	2.2.32	payment	17,066,025.00		17,066,025.00
			_					
	Dzongkhag Administration,	OAAGB-			Excess payment due to application of			
1646	<b>Bumthang including four Geogs</b>	2022-410	2.5	2.2.32	wrong rate	70,880.20	<u> </u>	73,769.77
					2. Payment of Installation,			
	Drukgyal Dzong Conservation	665 666			Programming and Commissioning			
1645	Project, Department of Culture,	GGD-2023-	2	2225	charges before the completion of	010 100 00		010 100 00
1647	МоНСА	46	2	2.2.35	work Nu. 818,100.00 (2.2.35)	818,100.00	-	818,100.00
	Penden Cement Authority				Excess release of payments to the			
1640	Limited including Depot,	OAAGPL-	2.4	2225	contractor due to ambiguity in the			
1648	Phuentsholing	2023-151	2.1	2.2.35	payment terms-	-	-	-

1640		RTICD-		2225	Non-collection of rebates for procurement of High-Density	<b>705</b> 430 30	44044064	655 000 55
1649	Department of Agriculture	2022-465	2	2.2.35	Polyethylene (HDPE)	785,139.22	119,148.64	677,820.57
1650	Punatsangchhu Hydroelectric Project Authority, Phase II	RTICD- 2023-49	2	2.2.35	Non-renewal of Insurance Coverage (2.2.35)			
1651	Punatsangchhu Hydroelectric Project Authority, Phase II	RTICD- 2023-49	3	2.2.35	Short-receipt of materials	487,320,000.00		487,320,000.00
1652	Development of Infrastructure at College of Language and Cultural Studies. GoI PTA (FIC 4739)	OAAGB- 2023-245	1.1	2.2.35	Non execution and major deviations of work	-	-	-
1653	Bhutan Telecom Limited (Corporate Office including Area and Branch offices)	COAD-2022- 483	3.11.4	2.2.35	3.11.4 Non rectification of defective works (2.2.35)			
1654	Bhutan Telecom Limited (Corporate Office including Area and Branch offices)	COAD-2022- 483	3.12	2.2.35	3.12 Non rectification of defective works and lapses in construction of staff quarter at Gelephu (2.2.35)			
1655	Bhutan Telecom Limited (Corporate Office including Area and Branch offices)	COAD-2022- 483	3.13.3	2.2.35	3.13.3 Non-rectification of defective works (2.2.35)			
1656	Kuensel Corporation Limited	COAD-2023- 210	2.1	2.2.35	Contract work not secured with Performance Security. (2.2.35)			
1657	Electricity Services Division, Bhutan Power Corporation Limited, Thimphu	COAD-2023- 277	2.1.3	2.2.35	Non-rectification of the defective works (2.2.35)			
1658	Jigme Dorji Wangchuck National Referral Hospital	SCID-2023- 92	4.2	2.2.36	Non-recovery of 20% of remaining work value upon the termination of contract - Nu. 1,457,561.16 (2.2.36)	1,457,561.16	-	1,495,897.01
1659	Jigme Dorji Wangchuck National Referral Hospital	SCID-2023- 92	4.3	2.2.36	Non-recovery of 10% of liable liquidated damages upon the termination of contract - Nu. 3,321,219.42 (2.2.36)	3,321,219.42	-	3,408,572.03
1660	Dzongkhag Administration, Zhemgang including eight Geogs	OAAGB- 2022-408	18.1	2.2.36	Liable liquidated damages for non- completion of work	2,133,578.97	<u>-</u>	2,133,578.97

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	Dzongkhag Administration,	OAAGB-			Non-recovery of penalties upon			
1661	Trongsa including five geogs	2022-521	7	2.2.36	termination	-	-	-
					Termination/breach of contract for construction of approach road and			
					bailey bridge over Mochhu river, Bali,			
	Dzongkhag Administration,	OAAGTS-			Chubu Gewog and liability & penalty			
1662	Punakha including 11 Geogs	2022-430	2	2.2.36	amounting to Nu. 1,328,104.95	1,328,104.95		1,328,104.95
	Dzongkhag Administration,				Termination of contract and non-			
1663	Dagana including 14 Geogs & Lhamoizingkha Dungkhag	OAAGTS- 2022-396	40	2.2.36	recovery of dues from contractor - Nu. 668,558.39	668.558.39	551,910.00	128,727.00
1003	Lifamoizingkiia Dungkiiag	2022-390	40	2.2.30	Non-forfeiture of Bid Security and	000,330.39	331,910.00	120,727.00
					positive difference amount from the			
4664	Jigme Dorji Wangchuck National	SCID-2023-			lowest evaluated bidder - Nu.	00.040.70		04.0=0.04
1664	Referral Hospital	92	3	2.2.37	82,210.70 (2.2.37)	82,210.70	<del>-</del>	84,372.96
	Contribution to Legal Sector Program. PMU with OAG.	GGD-2022-			1. Mismatch between Work Schedule and physical progress of work			
1665	Funded by ADA (FIC 5167)	277	1	2.2.38	(2.2.38)	-	-	_
	Bhutan Trust Fund for	GGD-2022-			Mismatch between Work plan and			
1666	Environment Conservation	265	1	2.2.38	physical progress of work (2.2.38)	-	-	-
1667	Dzongkhag Administration, Paro including 10 Geogs	GGD-2022- 460	8.2	2.2.38	Non-utilization of HDPE Pipes Procured - Nu. 672,584.50 (2.2.38)	672,584.50		672,584.50
1007	Faro including 10 deogs	400	0.2	2.2.30	Payment for procurement of gift	072,304.30	<del>-</del>	072,304.30
					items claimed via bills produced from			
4660	National Land Commission	GGD-2022-		0.000	non-existent business entity - Nu.	0.006.440.00	4 200 045 55	600 004 04
1668	Secretariat	588	4	2.2.38	2,026,110.00 (2.2.38)	2,026,110.00	1,399,917.75	690,301.84
	Urban Transport Project. PMU with Cabinet Secretariat.	GGD-2022-			Non-delivery of EV Taxies for the subsidy amount released - Nu.			
1669	Funded by GEF	591	2	2.2.38	36,171,184.00 (2.2.38)	-	<del>-</del>	_
					2. Non-compliance to PMM 2016 on			
	Department of National	GGD-2023-			the disposal of Government vehicle			
1670	Properties	63	2	2.2.38	(2.2.38	-	-	-
					Non-procurement of laptop after payment of amount to newly			
	Gaeddu College of Business	OAAGPL-			recruited lecturers - Nu. 150,000.00			
1671	Studies	2022-390	5	2.2.38	(2.2.38)	-	-	-
	Dzongkhag Administration, Haa				Procurement of bedding materials			
1650	including six Geogs & Dungkhag	OAAGPL-	11	2 2 20	without conducting need analysis -			
10/2	Administration, Sangbaykha	2022-445	11	2.2.38	Nu. 553,560.00 (2.3.16)	-	-	-

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	Dzongkhag Administration, Haa				Procurement of Bunked Bed without			
	including six Geogs & Dungkhag	OAAGPL-			conducting need analysis - Nu.			
1673	Administration, Sangbaykha	2022-445	12	2.2.38	220,975.00 (2.3.16)	-	-	-
	SASEC Transport, Trade							
	Facilitation and Logistics Project				1. Procurement of Transceiver Radio			
	(Loan). Implemented by				Communication System and			
	Thromde, Phuntsholing. ADB	OAAGPL-			discrepancies thereof - Nu.			
1674	funded	2022-568	1	2.2.38	2,929,150.00	-	-	-
		OAAGPL-			Non-disposal of unserviceable and			
1675	Chhukha Hydro Power Plant	2023-66	1	2.2.38	obsolete items	_	_	_
1073	, and the second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second	2023 00	-	2.2.50	obsolete items			
	Thromde, Phuentsholing							
	including CD account, Revenue	OAAGPL-						
1676	& Education Subsidy	2023-248	2	2.2.38	Missing items	14,370.00	14,521.18	-
	Department of Air Transport							
	Authority including revenue	SCID-2023-			Lack of supporting bills - Nu.			
1677	account, Paro, MoIC	43	5	2.2.38	66,000.00	66,000.00	68,690.63	_
	,,							
		DTICD			Non-constant of According Accions			
4650	D	RTICD-		2 2 20	Non-preparation of drawing, design,			
1678	Department of Agriculture	2022-465	1.1	2.2.38	and estimates			
	Development of Motanga							
	Industrial Estate (FIC 3049),							
	Development of Jigmeling							
	Industrial Parks (FIC 3050) and							
	Development of Dhamdum							
4.5=0	Industrial Parks (FIC 3051).	RTICD-			Non-completion of Water Supply from			
1679	Funded by GoI PTA	2023-58	1.1	2.2.38	Source to Buffer Tank			
	Development of Motanga							
	Industrial Estate (FIC 3049),							
	Development of Jigmeling							
	Industrial Parks (FIC 3050) and							
	Development of Dhamdum							
	Industrial Parks (FIC 3051).	RTICD-			Delay in water supply work executed			
1680	Funded by GoI PTA	2023-58	2	2.2.38	by CDCL			
	Development of Motanga							
	Industrial Estate (FIC 3049),							
	Development of Jigmeling							
	Industrial Parks (FIC 3050) and							
	Development of Dhamdum							
	Industrial Parks (FIC 3051).	RTICD-			Delay in water supply scheme			
1681	Funded by GoI PTA	2023-58	3	2.2.38	executed by CDCL			

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	Punatsangchhu Hydroelectric	RTICD-			Non-inclusion of provision of			
1682	Project Authority, Phase II	2023-49	1	2.2.38	protective item for Surge Shaft			
	Punatsangchhu Hydroelectric	RTICD-			Non-refund of Provident Fund to			
1683	Project Authority, Phase II	2023-49	6	2.2.38	workers	3,570,000.00		3,570,000.00
1684	Punatsangchhu Hydroelectric Project Authority, Phase II	RTICD- 2023-49	9	2.2.38	Painting of various Lha Tshog provided other than specifications	500,797.00		500,797.00
1004	Project Authority, Phase II	2023-49	9	2.2.30	provided other than specifications	500,797.00		500,797.00
	Dzongkhag Administration,	OAAGB-						
1685	Zhemgang including eight Geogs	2022-408	79	2.2.38	Less payment of hire charges	28,320.00	-	28,320.00
						·		·
	Dzongkhag Administration,	OAAGB-			Excessive rate quoted for street light			
1686	Bumthang including four Geogs	2022-410	1.9	2.2.38	(2.2.38)	-	-	-
					Development of dairy sheds and			
1607	Dzongkhag Administration,	OAAGB-	111	2 2 20	lapses thereof; (2.2.38) i. Commercial			
1687	Trongsa including five geogs	2022-521	14.1	2.2.38	dairy sheds	-	•	-
	Dzongkhag Administration,	OAAGB-			Development of dairy sheds and lapses thereof; (2.2.38) ii. Poultry			
1688	Trongsa including five geogs	2022-521	14.2	2.2.38	Shed	-	-	-
	Dzongkhag Administration,	OAAGSJ-			Construction of Government structure			
1689	Trashiyangtse including 8 Geogs	2022-515	19	2.2.38	on private land	3,300,000.00	-	3,627,649.32
4.600	National Handloom Corporation,	OAAGSJ-		0.000	Missing Linoleum carpet procured in	40.000.00		40 760 67
1690	Khaling	2023-227	5	2.2.38	FY 2016-2017	13,230.00	<del>-</del>	13,760.65
	National Handloom Corporation,	OAAGSJ-			Non-reconciliation of accounts and			
1691	Khaling	2023-227	7	2.2.38	differences thereof	277,118.18	-	288.233.27
						,		
	National Handloom Corporation,	OAAGSJ-			Return of handwoven products to			
1692	Khaling	2023-227	8	2.2.38	weavers and loss thereof	-	-	-
	National Handloom Corporation,	OAAGSJ-		0.0.55	Non-reconciliation of sale proceeds			
1693	Khaling	2023-227	9	2.2.38	and overstatement of sales turnover	-	<del>-</del>	-
	Electricity Services Division,	O A A CCT						
1694	Bhutan Power Corporation Limited, Samdrup Jongkha	OAAGSJ- 2023-104	4	2.2.38	Abnormal payment for a computer external hard disk drive	_	_	_
IUIT	minica, bamar ap jongista	IO	1 -	2.2.50	CALCI HAI HAI A AIGH AI IVC			

	including Sub-station and Maintenance Division, Deothang							
	and Distribution and							
	Construction, BPC, Deothang							
	Electricity Services Division,							
	Bhutan Power Corporation Limited, Samdrup Jongkha							
	including Sub-station and							
	Maintenance Division, Deothang							
	and Distribution and	OAAGSJ-			Award of contract without securing			
1695	Construction, BPC, Deothang	2023-104	6.1	2.2.38	differential contract price (2.2.38)	-	-	-
	Electricity Services Division,				•			
	Bhutan Power Corporation							
	Limited, Samdrup Jongkha							
	including Sub-station and				O			
	Maintenance Division, Deothang and Distribution and	OAAGSJ-			Overpayment of RA bills and resultant financial implications - Nu.			
1696	Construction, BPC, Deothang	2023-104	6.2	2.2.38	215,441.26 (2.2.38)	16,161.02	16,161.02	_
1070	Dzongkhag Administration,	2023 101	0.2	2.2.50	213,111.20 (2.2.30)	10,101.02	10,101.02	
	Trashigang including 16 Geogs				Incorporation of repetitive item			
	and three Dungkhags (Sakteng,	OAAGSJ-			despite integration of scope in other			
1697	Thrimshing & Wamrong)	2022-523	3	2.2.38	item of same BOQ	267,120.00	-	275,550.75
	Dzongkhag Administration,							
	Trashigang including 16 Geogs	OAACCI			Incorporation of repetitive item			
1698	and three Dungkhags (Sakteng, Thrimshing & Wamrong)	OAAGSJ- 2022-523	3	2.2.38	despite integration of scope in other item of same BOQ	267,120.00	_	275,550.75
1090		2022-323	3	2.2.30	item of same bod	207,120.00	<del>-</del>	2/3,330./3
	Kouphuku International Diary	OAACCI			TT ' ('C' ) 1'.			
1699	Corporation, Chenari, Trashigang	OAAGSJ- 2023-288	2	2.2.38	Unjustified expenditure on maintenance of Hilux	1,591,271.90	_	1,591,271.90
1099		2023-200	2	2.2.30	maintenance of finux	1,371,271.90	<del>-</del>	1,391,271.90
	Kouphuku International Diary	OAACCI			D			
1700	Corporation, Chenari, Trashigang	OAAGSJ- 2023-288	3	2.2.38	Payment without recording the expenses	924,280.00	_	924,280.00
1700		2023-200	3	2.2.30	expenses	724,200.00	<del>_</del>	724,200.00
	Kouphuku International Diary	OAACSI						
1701	Corporation, Chenari, Trashigang	OAAGSJ- 2023-288	8	2.2.38	Lapses in production of products	_	<u> </u>	_
1/01	11 asingang	2023-200	0	2.2.30	•	-		
	Kholongchhu Hydro Energy	OAAGSJ-			5. Unjustified payment of wall putty and interior plastic emulsion paint-			
1702	Limited, Trashiyangtse	2023-165	5	2.2.38	Nu.167,988.48	167,988.48	_	167,988.48
1702	minicu, masinyanguse	2023 103	3	2.2.30	· ·	107,700.70	<del>-</del>	107,700.40
	Kholongchhu Hydro Energy	OAAGSJ-			Contract terminated on the request from contractor without liquidation			
1703	Limited, Trashiyangtse	2023-165	14	2.2.38	of advance - Nu. 8.887 million	8,887,729.00	<u>_</u>	9,068,892.57
1,00	Limitea, masinyanguse	2020 100	1 - 1	2.2.30	or anythice man older minimum	3,007,727.00		7,000,072.07

1704	Dzongkhag Administration, Samdrupjongkhar including 11 Geogs and two Dungkhags (Jomotsangkha & Samdrupcholing)	OAAGSJ- 2022-511	4	2.2.38	Non-submission of HDPE procurement bills to DNP - Nu. 958,476.87	296,661.28	-	296,661.28
1705	Dzongkhag Administration, Samdrupjongkhar including 11 Geogs and two Dungkhags (Jomotsangkha & Samdrupcholing)	OAAGSJ- 2022-511	4	2.2.38	Non-submission of HDPE procurement bills to DNP - Nu. 958,476.87	147,220.24	-	147,220.24
1706	Dzongkhag Administration, Samdrupjongkhar including 11 Geogs and two Dungkhags (Jomotsangkha & Samdrupcholing)	OAAGSJ- 2022-511	4	2.2.38	Non-submission of HDPE procurement bills to DNP - Nu. 958,476.87	55,066.74	<u>-</u>	55,066.74
1707	Dzongkhag Administration, Samdrupjongkhar including 11 Geogs and two Dungkhags (Jomotsangkha & Samdrupcholing)	OAAGSJ- 2022-511	4	2.2.38	Non-submission of HDPE procurement bills to DNP - Nu. 958,476.87	258,610.14		258,610.14
1708	Dzongkhag Administration, Samdrupjongkhar including 11 Geogs and two Dungkhags (Jomotsangkha & Samdrupcholing)	OAAGSJ- 2022-511	4	2.2.38	Non-submission of HDPE procurement bills to DNP - Nu. 958,476.87	151,639.84	_	151,639.84
1709	Dzongkhag Administration, Samdrupjongkhar including 11 Geogs and two Dungkhags (Jomotsangkha & Samdrupcholing)	OAAGSJ- 2022-511	4	2.2.38	Non-submission of HDPE procurement bills to DNP - Nu. 958,476.87	40,222.95	_	40,222.95
1710	Dzongkhag Administration, Samdrupjongkhar including 11 Geogs and two Dungkhags (Jomotsangkha & Samdrupcholing)	OAAGSJ- 2022-511	4	2.2.38	Non-submission of HDPE procurement bills to DNP - Nu. 958,476.87	9,055.68		9,055.68
1711	Dzongkhag Administration, Pemagatshel including 11 Geogs and Nganglam Dungkhag Dzongkhag Administration,	0AAGSJ- 2022-531	1.6	2.2.38	Pending intimation on the deduction of 6% rebate Nu.308,842.48 from the recognized HDPE Pipes manufactures	308,842.48	-	308,842.48
1712	Samdrupjongkhar including 11 Geogs and two Dungkhags (Jomotsangkha & Samdrupcholing)	0AAGSJ- 2022-511	11.5	2.2.38	Payment released without vehicle log book - Nu. 120,923.7	-	-	-

1713	Dzongkhag Administration, Samdrupjongkhar including 11 Geogs and two Dungkhags (Jomotsangkha & Samdrupcholing)	OAAGSJ- 2022-511	23	2.2.38	Re-awarding construction of 4-Unit Staff Quarter and 4-Unit Library Block at Phuntshothang MSS to same contractor after termination	1,846,049.55	-	1,884,892.47
1714	Dungsam Cement Corporation Limited, Nganglam	OAAGSJ- 2023-11	5	2.2.38	Purchase of defective Laptop - Nu. 351,900.00	-	-	-
1715	Dzongkhag Administration, Punakha including 11 Geogs	OAAGTS- 2022-430	3	2.2.38	Variation in the quantity of GSB material at site with the GPFMO issued by Divisional Forest Office, Lobesa for the contracted works, Nu. 22,122,446.28	1,244,566.13		1,244,566.13
1716	Dzongkhag Administration, Punakha including 11 Geogs	OAAGTS- 2022-430	3	2.2.38	Variation in the quantity of GSB material at site with the GPFMO issued by Divisional Forest Office, Lobesa for the contracted works, Nu. 22,122,446.28	1,350,912.36		1,350,912.36
1717	Dzongkhag Administration, Punakha including 11 Geogs	OAAGTS- 2022-430	3	2.2.38	Variation in the quantity of GSB material at site with the GPFMO issued by Divisional Forest Office, Lobesa for the contracted works, Nu. 22,122,446.28	2,580,559.07		2,580,559.07
1718	Dzongkhag Administration, Punakha including 11 Geogs	OAAGTS- 2022-430	3	2.2.38	Variation in the quantity of GSB material at site with the GPFMO issued by Divisional Forest Office, Lobesa for the contracted works, Nu. 22,122,446.28	13,678,747.64		13,678,747.64
1719	Dzongkhag Administration, Punakha including 11 Geogs	OAAGTS- 2022-430	3	2.2.38	Variation in the quantity of GSB material at site with the GPFMO issued by Divisional Forest Office, Lobesa for the contracted works, Nu. 22,122,446.28	3,267,660.08		3,267,660.08
1720	Dzongkhag Administration, Dagana including 14 Geogs & Lhamoizingkha Dungkhag	OAAGTS- 2022-396	8.2	2.2.38	Payment of running bills and cost of pipes exceeded the final contract price (2.2.38)	-, - ,		., . ,
1721	Dzongkhag Administration, Sarpang including 12 Geogs & Umling Dungkhag	OAAGTS- 2022-452	17	2.2.38	Quotation obtained from non-related business firm for supply of Choecha items for Dekidling Lhakhang			
1722	Dzongkhag Administration, Tsirang including 12 Geogs	OAAGTS- 2022-466	1	2.2.38	Evaded payment of royalty, fines and compensation for extraction of GSB	1,426,564.64		1,426,564.64

					materials resulting in loss of government revenue Nu. 1.83 million		
1723	Dzongkhag Administration, Tsirang including 12 Geogs	OAAGTS- 2022-466	1	2.2.38	Evaded payment of royalty, fines and compensation for extraction of GSB materials resulting in loss of government revenue Nu. 1.83 million	408,898.83	408,898.83
1724	Dzongkhag Administration, Tsirang including 12 Geogs	AAGTS- 2022-466	5	2.2.38	5. Handing taking of the site not conducted (2.2.38)		
1725	Dzongkhag Administration, Wangdue Phodrang including 15 Geogs	OAAGTS- 2022-473	2	2.2.38	Irregularities in Local Area Plan		
1726	Divisional Forest Office, Sarpang including Ensuring Tiger Protection beyond Protected Areas funded by WWF Bhutan	OAAGTS- 2023-81	1	2.2.38	1. Non-completion of construction of Electric Fencing at Shompangkha Gewog		
1727	Gelephu Thromde LC, CD Accounts and Revenue, Sarpang	OAAGTS- 2023-99	3	2.2.38	Non-functional Air Conditioners at GMSS and GLSS		
1728	Druk Holding & Investments	COAD-2022- 275(n)	3	2.2.38	3. Non-documentation of a market rate survey of purchased goods (2.2.38)		
1729	Druk Air Corporation Ltd.	COAD-2022- 420	4	2.2.38	4. Failure to comply with the requirement of safeguarding the original BOQ copies (2.2.38)		
1730	Bhutan Power Coporation Limited (Corporate Office)	COAD-2023- 109	1.1	2.2.38	Non-adherence to Performance Security validity requirement of Procurement Manual (2.2.38)		
1731	Bhutan Postal Corporation Ltd.	COAD-2023- 230	3.2	2.2.38	Non-compliance to the renewal Notification (2.2.38)		
1732	Bhutan Postal Corporation Ltd.	COAD-2023- 230	3.3	2.2.38	Incomplete maintenance of Customer details (2.2.38)		
1733	Bhutan Postal Corporation Ltd.	COAD-2023- 230	4.5	2.2.38	Delay in completion of work despite repeated time extension (2.2.38)		

	Phuntsholing Township Development Project.				. Inclusion of Performance Security bond and insurance as BOQ items			
	Implemented by CDCL. ADB	COAD-2023-			resulting in disproportionate profit to			
1734	funded [FIC 4050 & 4651] Dzongkhag Administration,	48	3	2.2.38	contractor-Nu. 55,291,201.80 (2.2.38) Inadmissible award of community	55,291,201.80		55,291,201.80
	Samtse including 15 Goegs,				contract to Commercial Contractor,			
4=0=	Dungkhags Administration,	OAAGPL-	.=	0.04	M/s Rinpong Construction -	0.450.45		0.650.45
1735	Tashichhoeling & Dophuchen	2022-391	37	2.2.4	Nu.480,857.85	9,670.15	•	9,670.15
	Kholongchhu Hydro Energy	OAAGSJ-			Non-compliance with the contract agreement and DPR and inadmissible			
1736	Limited, Trashiyangtse	2023-165	2	2.2.4	payment thereof	733,737.00	-	748,693.17
	Dzongkhag Administration,	GGD-2022-			Substantial unbalanced bid for providing & applying red lead primer (classroom and dining hall) - Nu.			
1737	Paro including 10 Geogs	460	9.1	2.2.5	2,729,500.00 (2.2.5)	2,729,500.00	2,828,210.68	-
4=00	Dzongkhag Administration,	OAAGB-	40.0					
1738	Trongsa including five geogs	2022-521	10.2	2.2.5	Non-rejection of bids Non-inclusion of prime items in BoQ	-	-	-
					by consultancy firm and non-			
1720	Kholongchhu Hydro Energy	OAAGSJ-	2	225	deduction of variations - Nu. 10.207	10 207 ((5 17		10 205 ((5 15
1739	Limited, Trashiyangtse Phuntsholing Township	2023-165	3	2.2.5	Award of Contract Package CW-01	10,207,665.17	<u> </u>	10,207,665.17
	Development Project.				work to the second lowest Evaluated			
1740	Implemented by CDCL. ADB	COAD-2023-	1	227	Bidder resulting in financial loss of	241 516 000 15		241 516 000 15
1740	funded [FIC 4050 & 4651]	48	1	2.2.7	Nu. 341,516,909.15 (2.2.7)	341,516,909.15		341,516,909.15
	Dzongkhag Administration,	GGD-2022-			Excess Payment due to purchase of HDPE pipe from unauthorized dealer -			
1741	Paro including 10 Geogs	460	6.1	2.2.9	Nu. 188,352.00 (2.2.9)	188,352.00	197,269.05	-
					Deficiencies and shortfalls in the			
1742	Cabinet Secretariat	GGD-2022- 569	3	2.3.1	Operation of Wobthang Organic Farm, Bumthang (3.3.1)			
1/42	Cabinet Secretariat	309	3	2.3.1	building (5.5.1)	-	-	-
	Dzongkhag Administration,	GGD-2022-			Excess Payment of Gratuity - Nu.			
1743	Paro including 10 Geogs	460	12	2.3.11	128,625.00 ( 2.3.11)	128,625.00	129,132.45	-
					2. Short payment of salary due to non-			
1744	Dungkhag Court, Dophuchen	OAAGPL- 2023-77	2	2.3.11	addition of annual increments - Nu.	26,550.00	26,550.00	
1/44	Dungknag Court, Dopnuchen	2023-//	4	2.3.11	26,550.00 (2.3.11)	40,550.00	40,550.00	-
	Bhutan Ferro Alloys Limited,	OAAGPL-			Non-compliance to overtime working			
1745		2023-282	4	2.3.11	hours regulations (2.3.11)	-	-	-

1746	Regional Revenue & Customs Office (RRCO), Bumthang	OAAGB- 2022-405	2	2.3.11	Non-imposing of penalty for failure to provide one month notice on voluntary resignation	29,455.00	29,455.00	-
1747	Dzongkhag Administration, Zhemgang including eight Geogs	OAAGB- 2022-408	50	2.3.11	Non-payment of annual increment	4,980.00	-	5,196.12
1748	Dzongkhag Administration, Lhuentse including eight Geogs	OAAGB- 2022-579	7	2.3.11	Irregular payment of monthly salary to the separated employees	27,489.00	27,507.07	-
1749	Dzongkhag Administration, Lhuentse including eight Geogs	OAAGB- 2022-579	7	2.3.11	Irregular payment of monthly salary to the separated employees	27,489.00	27,507.07	_
1750	Dzongkhag Administration, Lhuentse including eight Geogs	OAAGB- 2022-579	7	2.3.11	Irregular payment of monthly salary to the separated employees	27,489.00	27,507.07	-
1751	Technical Training Institute, Chumey, Bumthang	OAAGB- 2023-308	9	2.3.11	Inadmissible payment of carriage charges on transfer	15,000.00	-	15,246.58
1752	Dzongkhag Administration, Lhuentse including eight Geogs	OAAGB- 2022-579	8	2.3.11	Inadmissible payment of Contract Allowance to the Regular Contract Employees	9,360.00		9,360.00
1753	Dzongkhag Administration, Lhuentse including eight Geogs	OAAGB- 2022-579	8	2.3.11	Inadmissible payment of Contract Allowance to the Regular Contract Employees	5,966.00	5,981.69	-
1754	Dzongkhag Administration, Lhuentse including eight Geogs	OAAGB- 2022-579	8	2.3.11	Inadmissible payment of Contract Allowance to the Regular Contract Employees	1,739.00		1,739.00
1755	Dzongkhag Administration, Lhuentse including eight Geogs	OAAGB- 2022-579	8	2.3.11	Inadmissible payment of Contract Allowance to the Regular Contract Employees	16,803.00	-	16,803.00
1756	Dzongkhag Administration, Lhuentse including eight Geogs	OAAGB- 2022-579	8	2.3.11	Inadmissible payment of Contract Allowance to the Regular Contract Employees	17,766.00	-	17,766.00
1757	Dzongkhag Administration, Lhuentse including eight Geogs	OAAGB- 2022-579	8	2.3.11	Inadmissible payment of Contract Allowance to the Regular Contract Employees	17,962.00	18,068.30	-
1758	Dzongkhag Administration, Lhuentse including eight Geogs	OAAGB- 2022-579	8	2.3.11	Inadmissible payment of Contract Allowance to the Regular Contract Employees	1,739.00	1,749.29	-

1759	Dzongkhag Administration, Lhuentse including eight Geogs	OAAGB- 2022-579	8	2.3.11	Inadmissible payment of Contract Allowance to the Regular Contract Employees	16,132.00	16,227.47	-
1760	Dzongkhag Administration, Lhuentse including eight Geogs	OAAGB- 2022-579	8	2.3.11	Inadmissible payment of Contract Allowance to the Regular Contract Employees	21,484.50	21,611.64	-
1761	Dzongkhag Administration, Lhuentse including eight Geogs	OAAGB- 2022-579	8	2.3.11	Inadmissible payment of Contract Allowance to the Regular Contract Employees	29,111.50	29,283.78	-
1762	Dzongkhag Administration, Lhuentse including eight Geogs	OAAGB- 2022-579	8	2.3.11	Inadmissible payment of Contract Allowance to the Regular Contract Employees	8,640.00		8,640.00
1763	Dzongkhag Administration, Lhuentse including eight Geogs	OAAGB- 2022-579	8	2.3.11	Inadmissible payment of Contract Allowance to the Regular Contract Employees	7,402.50		7,402.50
1764	Dzongkhag Administration, Lhuentse including eight Geogs	OAAGB- 2022-579	8	2.3.11	Inadmissible payment of Contract Allowance to the Regular Contract Employees	23,829.50	23,894.36	-
1765	Dzongkhag Administration, Lhuentse including eight Geogs	OAAGB- 2022-579	8	2.3.11	Inadmissible payment of Contract Allowance to the Regular Contract Employees	18,498.50	18,607.97	-
1766	Jigme Namgyel Engineering College, Deothang	OAAGSJ- 2023-86	9	2.3.11	Unauthorized leave undertaken by staffs against provisions of RUB HRRR 2017	1,228.33	1,229.14	-
1767	Jigme Namgyel Engineering College, Deothang	OAAGSJ- 2023-86	9	2.3.11	Unauthorized leave undertaken by staffs against provisions of RUB HRRR 2017	2,153.33	2,154.75	-
1768	Jigme Namgyel Engineering College, Deothang	OAAGSJ- 2023-86	9	2.3.11	Unauthorized leave undertaken by staffs against provisions of RUB HRRR 2017	1,000.83	1,001.49	-
1769	Jigme Namgyel Engineering College, Deothang	OAAGSJ- 2023-86	9	2.3.11	Unauthorized leave undertaken by staffs against provisions of RUB HRRR 2017	1,228.33	1,229.14	-
1770	Jigme Namgyel Engineering College, Deothang	OAAGSJ- 2023-86	9	2.3.11	Unauthorized leave undertaken by staffs against provisions of RUB HRRR 2017	1,687.00	1,688.11	-
1771	Jigme Namgyel Engineering College, Deothang	OAAGSJ- 2023-86	9	2.3.11	Unauthorized leave undertaken by staffs against provisions of RUB HRRR 2017	692.33	692.79	-

1770	Jigme Namgyel Engineering	OAAGSJ-		2244	Unauthorized leave undertaken by staffs against provisions of RUB HRRR	420.47	422.20	
1772	Jigme Namgyel Engineering	2023-86 OAAGSJ-	9	2.3.11	Unauthorized leave undertaken by staffs against provisions of RUB HRRR	420.17	422.38	-
1773	College, Deothang	2023-86	9	2.3.11	2017	603.17	603.17	-
1774	Regional Office, Department of Roads, Trashigang	OAAGSJ- 2023-171	4	2.3.11	Retaining of officials without transfer who are due for transfer	-	-	-
1775	Regional Office, Department of Roads, Trashigang	OAAGSJ- 2023-171	5	2.3.11	Irregular payment of Intern fees	840,000.00		840,000.00
1776	National Handloom Corporation, Khaling	OAAGSJ- 2023-227	3	2.3.11	Recruitment of employees without approval	-	-	-
1777	Dungsam Cement Corporation Limited, Nganglam	OAAGSJ- 2023-11	12	2.3.11	Conflict of Interest in the sales of cement	-	-	-
1778	Dungsam Cement Corporation Limited, Nganglam	OAAGSJ- 2023-11	14	2.3.11	Inadmissible grant of increment - Nu. 208,855.00	-	-	-
1779	Jigme Wangchuk Power Training Institute, Dekiling, Sarpang	OAAGTS- 2023-112	1	2.3.11	Non-rationalised usage of private vehicles during official tour resulting into avoidable mileage payments of Nu. 34,336.00	10,594.00	10,600.97	
1780	Jigme Wangchuk Power Training Institute, Dekiling, Sarpang	OAAGTS- 2023-112	1	2.3.11	Non-rationalised usage of private vehicles during official tour resulting into avoidable mileage payments of Nu. 34,336.00	6,000.00	6,003.95	
1781	Jigme Wangchuk Power Training Institute, Dekiling, Sarpang	OAAGTS- 2023-112	1	2.3.11	Non-rationalised usage of private vehicles during official tour resulting into avoidable mileage payments of Nu. 34,336.00	5,550.00	5,553.65	
1782	Jigme Wangchuk Power Training Institute, Dekiling,	OAAGTS- 2023-112		2.3.11	Non-rationalised usage of private vehicles during official tour resulting into avoidable mileage payments of Nu. 34,336.00	5,120.00	5,123.37	
1782	Sarpang  Druk Holding & Investments	COAD-2022- 275(n)	4	2.3.11	4. Failure to comply with the audit clearance requirement for employee promotion and contract extension	3,120.00	5,123.37	

		COAD-2022-			1. Payment of post-retirement benefits without obtaining the audit			
1784	Druk Air Corporation Ltd.	420	1	2.3.11	clearance certificate (2.3.11)			
1785	Farm Machinery Corporation Limited	COAD-2022- 575	5	2.3.11	Payment of DA without complying the travel distance requirement of 10 Km Nu. 398,200.00 (2.3.11)	398,200.00		398,200.00
1786	Farm Machinery Corporation Limited	COAD-2022- 575	6	2.3.11	Payment of DSA to the machine operators during harvesting season (2.3.11)			
1787	Farm Machinery Corporation Limited	COAD-2022- 575	12.2	2.3.11	Allocation of Budget beyond eligible amount (2.3.11)			
1788	Green Bhutan Corporation Limited	COAD-2023- 44	1	2.3.11	1. Failure to comply with the audit clearance requirement for employee contract extension (2.3.11)			
1789	Regional Revenue & Customs Office (RRCO), Bumthang	OAAGB- 2022-405	3	2.3.2	Irregular granting of Increment thereby resulting in wrong fixation of salary and excess payment of salary and GPF thereof	6,278.00	6,278.00	_
1790	Dzongkhag Administration, Trashigang including 16 Geogs and three Dungkhags (Sakteng, Thrimshing & Wamrong)	OAAGSJ- 2022-523	4	2.3.2	Reinstatement of earlier para on discrepancies in fixation of salary for staff nurse	-	-	_
1791	Natural Resources Development Corporation Limited including Regional Office Paro, Wang Service Centre	COAD-2022- 424	2	2.3.2	Irrational addition of increments to form new basic pay. (2.3.2)			
1792	Natural Resources Development Corporation Limited including Regional Office Paro, Wang Service Centre	COAD-2022- 424	3	2.3.2	Discrepancies in fixation of Basic pay resulting in loss of seniority (2.3.2)			
1793	Directorate of Services, MoIC	SCID-2022- 477	2.2	2.3.3	Payment for goods not as per specifications - Nu. 6,103,672.00 (2.3.3)	6,103,672.00		6,842,132.70
1794	Regional Office, Road Safety and Transport Authority, S/Jongkhar including Nganglam and Pemagatshel Base Offices	OAAGSJ- 2022-605	4	2.3.4	Transfers of employees of vulnerable positions not effected after 5 years	_	_	
1795	Sakteng Wildlife Sanctuary, Phongmey	OAAGSJ- 2022-576	1	2.3.4	Retaining officials of vulnerable service group without transfer beyond five years	-	-	-

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	Dzongkhag Administration,	OAAGSJ-			Transfers of employees of vulnerable			
1796	Trashiyangtse including 8 Geogs	2022-515	3	2.3.4	positions not effected after 5 years	_	<del>-</del>	_
1797	Dzongkhag Administration, Samdrupjongkhar including 11 Geogs and two Dungkhags (Jomotsangkha & Samdrupcholing)	OAAGSJ- 2022-511	10	2.3.4	Retaining officials of vulnerable service group beyond five years without transfer	-	-	-
1798	Food Corporation of Bhutan Limited, Phuentsholing including Regional Offices, Thimphu, Gelephu & Samdrupjongkhar; Bulk P/Ling, S/Jongkhar & Gelephu; and all Depots	OAAGPL- 2022-412	1	2.3.5	Irregularities in the enforcement of training bond and short refund thereof - Nu. 781,733.13 (2.5.8)	781,733.13	790,260.52	-
1799	Dzongkhag Administration, Paro including 10 Geogs	GGD-2022- 460	4	2.4.1	Unauthorized lease of state owned land registered in the name of Government institutions (2.4.1)?	_	-	_
1800	Dzongkhag Administration, Paro including 10 Geogs	GGD-2022- 460	10	2.4.1	Non-submission of forestry documents for materials extraction and transportation to the employer and evasion of royalty and fines - Nu.3,225,020.20 (Royalty Nu. 83,795.20) (Fines 3,141,225.00) thereof (2.4.1)	3,225,020.20	-	3,634,288.49
1801	Cabinet Secretariat	GGD-2022- 569	4	2.4.1	Allotment of designated Vehicle not as per Entitlement. (2.4.1)	_	<u>-</u>	_
1802	Dzongkhag Administration, Thimphu including 8 Geogs and Lingzhi Drungkhag Administration	GGD-2022- 464	19	2.4.1	Inadmissible payment of allowance for mask dancers under Geney Gewog- Nu. 672,000.00(2.4.1)	672,000.00	672,000.00	-
1803	Food Corporation of Bhutan Limited, Phuentsholing including Regional Offices, Thimphu, Gelephu & Samdrupjongkhar; Bulk P/Ling, S/Jongkhar & Gelephu; and all Depots	OAAGPL- 2022-412	5	2.4.1	Non-compliance to Tenancy Act on leasing of residential units to staff (2.4.1)	-	<u>.</u>	_
1804	Dzongkhag Administration, Haa including six Geogs & Dungkhag Administration, Sangbaykha	OAAGPL- 2022-445	10.1	2.4.1	Contradicting number of meeting days (2.4.1)	-		-

					Non-declaration of income by the			
	Degional Devenue & Customs	OAAGPL-			hoteliers for the year 2020 and 2021			
1805	Regional Revenue & Customs Office (RRCO), Phuentsholing	2022-479	3.1	2.4.1	- Nu. 3,886,831.41 & Nu. 5,025,055.00 (2.4.1)	_	_	_
1005	Divisional Forest Office, Samtse	2022 179	3.1	2.1.1	The surface collection of			
	including Range Offices at				sand/boulders and river dredging not			
	Samtse, Dophuchen &	OAAGPL-			in line with FNCRR 2017 - Nu.			
1806	Tashichholing	2022-518	1	2.4.1	43,020,000.00 (2.4.1)	-	-	-
					Allotment of Surface Collection and			
	Divisional Forest Office, Samtse				Dredging sites on Reserve Price not in line with Interim Guidelines for			
	including Range Offices at				Surface Collection and Dredging of			
	Samtse, Dophuchen &	OAAGPL-			River Bed Materials for Export 2019			
1807	Tashichholing	2022-518	2.1	2.4.1	(2.4.1)	-	-	-
	Regional Road Safety Transport							
	Authority, Phuentsholing							
	including Base Offices in Phuentsholing, Gedu,	OAAGPL-			Cancellation of Traffic Infringement			
1808	Tsimasham and Samtse	2023-215	2	2.4.1	Notices	_	_	_
1000	Tomadam una bamese	2020 210	_	2	Non-compliance of one-third			
	Bhutan Ferro Alloys Limited,	OAAGPL-			composition of Board of Directors as			
1809	Phuentsholing	2023-282	2	2.4.1	Independent	-	_	_
	3				Non-Surrender of Old designated duty			
	Bhutan Health Trust Fund,	SCID-2022-			Vehicle on purchase of new Vehicle			
1810	Secretariat	266	1	2.4.1	(2.4.1)	-	-	-
	Review on Places of				Continuation in the operations of			
	Entertainment (Drayang/	SCID-2022-			Drayang-like Karaoke/Live music			
1811	Karoke/Live Music)	440	2.1	2.4.1	shows	-	-	-
	Review on Places of				Incongruities in the Rules and			
	Entertainment (Drayang/	SCID-2022-			Regulations for the Places of			
1812	Karoke/Live Music)	440	2.2	2.4.1	Entertainment 2020	-	-	-
	Review on Places of							
	Entertainment (Drayang/	SCID-2022-			Entertainment Licensing Committee			
1813	Karoke/Live Music)	440	2.3	2.4.1	(ELC) not constituted	-	-	-
	Review on Places of				Issuance of license to closed Drayangs			
4044	Entertainment (Drayang/	SCID-2022-	2.4	244	and new applicants without fulfilling			
1814	Karoke/Live Music) Department of Geologies &	440	2.4	2.4.1	the due process	-	-	-
	Mines including Deposit Works				Defectives and improper Restoration			
	(205.01/1011) together with	RTICD-			Works despite fund disbursed to			
1815	ERB	2023-88	2	2.4.1	GBCL, Thimphu			

					Non-prioritization of Re-Alignment and Black Topping of PNH from CH.			
	Punatsangchhu Hydroelectric	RTICD-			29.41Km-30.68Km (flood affected			
1816	Project Authority, Phase II	2023-49	11	2.4.1	PNH stretch) works			
					Non-adherence to the standing			
	CARLEP, Wengkhar including				circular on procurement of HDPE			
	Regional Office, Khangma, and	OAAGB-			pipes and non-deduction of 8%			
1817	implementing agencies	2022-411	2	2.4.1	rebate thereof	46,866.00	47,328.26	-
					Non-adherence to the standing			
	CARLEP, Wengkhar including				circular on procurement of HDPE			
	Regional Office, Khangma, and	OAAGB-			pipes and non-deduction of 8%			
1818	implementing agencies	2022-411	2	2.4.1	rebate thereof	26,029.00	26,884.75	-
	CARLER W. II . I II				Non-adherence to the standing			
	CARLEP, Wengkhar including	OAAGD			circular on procurement of HDPE			
1010	Regional Office, Khangma, and	OAAGB-		244	pipes and non-deduction of 8%	44440600	FO 422 04	F ( 0 ( F ( 0
1819	implementing agencies	2022-411	2	2.4.1	rebate thereof	114,406.00	58,423.94	56,865.62
	CADIED Was also as a localistic				Non-adherence to the standing			
	CARLEP, Wengkhar including	OAAGB-			circular on procurement of HDPE			
1820	Regional Office, Khangma, and implementing agencies	2022-411	2	2.4.1	pipes and non-deduction of 8% rebate thereof	26,160.00		26,160.00
1020	Implementing agencies	2022-411	<u> </u>	2.4.1	Non-adherence to the standing	20,100.00	-	20,100.00
	CARLEP, Wengkhar including				circular on procurement of HDPE			
	Regional Office, Khangma, and	OAAGB-			pipes and non-deduction of 8%			
1821	implementing agencies	2022-411	2	2.4.1	rebate thereof	97,898.00	<u>_</u>	97,898.00
1021	Implementing agencies	2022 411		2.7.1		77,070.00		77,070.00
		0.1.05			Non-implementation of Cost Sharing			
4000	Dzongkhag Administration,	OAAGB-	1.0	244	Mechanism resulting into financial	2.205.546.40	2 220 500 52	
1822	Zhemgang including eight Geogs	2022-408	16	2.4.1	burden to the government	2,297,716.40	2,338,508.73	-
	Dzongkhag Administration,	OAAGB-			Non-submission of report on			
1823	Zhemgang including eight Geogs	2022-408	51	2.4.1	procurement of HDPE pipes	-	<del>-</del>	-
					Non-implementation of Cost Sharing			
	Dzongkhag Administration,	OAAGB-			Mechanism resulting into financial			
1824	Zhemgang including eight Geogs	2022-408	54	2.4.1	burden to the government	76,836.00	-	76,836.00
		·			Non-implementation of Cost Sharing	·		,
	Dzongkhag Administration,	OAAGB-			Mechanism resulting into financial			
1825	Zhemgang including eight Geogs	2022-408	60	2.4.1	burden to the government	20,313.60	20,473.88	_
1023	Zhemgang metuung eight Geogs	2022-400	00	2.4.1	but den to the government	20,313.00	20,473.00	-
	_ ,, ,, ,, ,,							
400 1	Dzongkhag Administration,	OAAGB-			Non-submission of report on	400 =04.00		400 504 00
1826	Zhemgang including eight Geogs	2022-408	63	2.4.1	procurement of HDPE pipes	199,581.00	-	199,581.00

	Dzongkhag Administration,	OAAGB-			Inadmissible payment of cost index			
1827	Zhemgang including eight Geogs	2022-408	67.1	2.4.1	for earth works	3,204.89	-	3,204.89
	Dzongkhag Administration,	OAAGB-			Non-submission of report on			
1828	Zhemgang including eight Geogs	2022-408	82	2.4.1	procurement of HDPE pipes	303,915.00	-	303,915.00
					Non-adherence to the standing circular on procurement of HDPE			
	Dzongkhag Administration,	OAAGB-			pipes and non-deduction of 8%			
1829	Lhuentse including eight Geogs	2022-579	10	2.4.1	rebate thereof	9,567.00	9,567.00	-
					Non-adherence to the standing			
		0.4.60			circular on procurement of HDPE			
1830	Dzongkhag Administration, Lhuentse including eight Geogs	OAAGB- 2022-579	25	2.4.1	pipes and non-deduction of 8% rebate thereof	14,468.00	_	14,468.00
1030	Littlefitse including eight deogs	2022-379	23	2.4.1	Non-adherence to the standing	14,400.00	<del>-</del>	14,400.00
					circular on procurement of HDPE			
	Dzongkhag Administration,	OAAGB-			pipes and non-deduction of 8%			
1831	Lhuentse including eight Geogs	2022-579	31	2.4.1	rebate thereof	17,132.00	-	17,132.00
					Non-adherence to the standing circular on procurement of HDPE			
	Dzongkhag Administration,	OAAGB-			pipes and non-deduction of 8%			
1832	Lhuentse including eight Geogs	2022-579	32	2.4.1	rebate thereof	9,893.00	<u>-</u>	9,893.00
					Non-providing of item as per			
	Dzongkhag Administration,	OAAGB-			specification and recoverable amount			
1833	Lhuentse including eight Geogs	2022-579	33.3	2.4.1	thereof	7,320.00	7,411.45	-
					Non-compliance to the Farm Road Construction Guidelines and			
	Dzongkhag Administration,	OAAGB-			Uneconomical construction of farm			
1834	Lhuentse including eight Geogs	2022-579	40	2.4.1	road	886,340.00	-	886,340.00
					Procurement and distribution of	,		·
					extension kits in the name of			
	Dzongkhag Administration,	OAAGB-			occupational health and safety (OHS) gears to be distributed to Dzongkhag			
1835	Trongsa including five geogs	2022-521	12	2.4.1	Officials	185,000.00	<u>-</u>	192,541.92
		3 2			Non-Measurement of carpet area	20,000		
	Dzongkhag Administration,	OAAGB-			resulting into non-deduction of house			
1836	Trongsa including five geogs	2022-521	16	2.4.1	rent (2.4.1)	-	<u></u>	
	Dzongkhag Administration,	OAAGB-						
1837	Lhuentse including eight Geogs	2022-579	9	2.4.1	Short/non-deduction of house rent	15,552.00	-	15,552.00

	D 11 Al	OAAGR						
1838	Dzongkhag Administration, Lhuentse including eight Geogs	OAAGB- 2022-579	9	2.4.1	Short/non-deduction of house rent	16,524.00	16,567.46	-
	Dzongkhag Administration,	OAAGB-						
1839	Lhuentse including eight Geogs	2022-579	9	2.4.1	Short/non-deduction of house rent	3,571.00	-	3,571.00
	Dzongkhag Administration,	OAAGB-						
1840	Lhuentse including eight Geogs	2022-579	9	2.4.1	Short/non-deduction of house rent	12,146.00	12,177.95	-
	Dzongkhag Administration,	OAAGB-						
1841	Lhuentse including eight Geogs	2022-579	9	2.4.1	Short/non-deduction of house rent	12,028.00	-	12,028.00
	Dzongkhag Administration,	OAAGB-						
1842	Lhuentse including eight Geogs	2022-579	9	2.4.1	Short/non-deduction of house rent	16,827.00	16,871.26	-
	Dzongkhag Administration,	OAAGB-						
1843	Lhuentse including eight Geogs	2022-579	9	2.4.1	Short/non-deduction of house rent	1,512.00	-	1,512.00
	Dzongkhag Administration,	OAAGB-						
1844	Lhuentse including eight Geogs	2022-579	9	2.4.1	Short/non-deduction of house rent	1,512.00	•	1,512.00
	Dzongkhag Administration,	OAAGB-						
1845	Lhuentse including eight Geogs	2022-579	9	2.4.1	Short/non-deduction of house rent	1,488.00	•	1,488.00
	Dzongkhag Administration,	OAAGB-						
1846	Lhuentse including eight Geogs	2022-579	9	2.4.1	Short/non-deduction of house rent	1,632.00	•	1,632.00
	Dzongkhag Administration,	OAAGB-						
1847	Lhuentse including eight Geogs	2022-579	9	2.4.1	Short/non-deduction of house rent	1,617.00	•	1,617.00
	Dzongkhag Administration,	OAAGB-						
1848	Lhuentse including eight Geogs	2022-579	9	2.4.1	Short/non-deduction of house rent	1,488.00	•	1,488.00
46.5	Dzongkhag Administration,	OAAGB-		0.44		4 600 00		4 (00 00
1849	Lhuentse including eight Geogs	2022-579	9	2.4.1	Short/non-deduction of house rent	1,632.00	-	1,632.00
	Dzongkhag Administration,	OAAGB-						
1850	Lhuentse including eight Geogs	2022-579	9	2.4.1	Short/non-deduction of house rent	1,488.00	-	1,488.00

		1				1		
	Dzongkhag Administration	OAAGB-						
1851	Dzongkhag Administration, Lhuentse including eight Geogs	2022-579	9	2.4.1	Short/non-deduction of house rent	2,250.00		2,250.00
1031	Lituentse including eight Geogs	2022-379	9	2.4.1	Short/hon-deduction of house rent	2,230.00	-	2,230.00
	Dzongkhag Administration,	OAAGB-						
1852	Lhuentse including eight Geogs	2022-579	9	2.4.1	Short/non-deduction of house rent	1,512.00	-	1,512.00
	Dzongkhag Administration,	OAAGB-						
1853	Lhuentse including eight Geogs	2022-579	9	2.4.1	Short/non-deduction of house rent	1,512.00	-	1,512.00
	3 3 3				,	,		•
	Dzongkhag Administration,	OAAGB-						
1854	Lhuentse including eight Geogs	2022-579	9	2.4.1	Short/non-deduction of house rent	17,318.00	_	17,318.00
1034	Littuentse including eight deogs	2022-379	9	2.4.1	Short/hon-deduction of house rent	17,310.00	<del>-</del>	17,310.00
	Dzongkhag Administration,	OAAGB-						
1855	Lhuentse including eight Geogs	2022-579	9	2.4.1	Short/non-deduction of house rent	26,721.00	-	26,721.00
	Dzongkhag Administration,	OAAGB-						
1856	Lhuentse including eight Geogs	2022-579	9	2.4.1	Short/non-deduction of house rent	9,527.00	9,552.06	-
	Dzongkhag Administration,	OAAGB-						
1857	Lhuentse including eight Geogs	2022-579	9	2.4.1	Short/non-deduction of house rent	1,632.00	_	1,632.00
1037	Entrenese merating eight debgs	2022 377		2.1.1	<b>'</b>	1,032.00		1,032.00
		0007			Non-implementation of cost sharing			
4050	Dzongkhag Administration,	OAAGSJ-	20	0.4.4	ratio of 80:20 for procurement of			
1858	Trashiyangtse including 8 Geogs	2022-515	22	2.4.1	greenhouse	-	-	-
	Dzongkhag Administration,				Will it com it is to			
	Trashigang including 16 Geogs	0.4.4.667			Utilization of GSB materials without			
4050	and three Dungkhags (Sakteng,	OAAGSJ-		0.4.4	obtaining permit and non-imposition	4 =0= 64= 00		4 =0= 64= 00
1859	Thrimshing & Wamrong)	2022-523	2	2.4.1	of fines, penalties and compensation	1,797,645.80	<u> </u>	1,797,645.80
	Dzongkhag Administration,				Will it Coop it is the			
	Trashigang including 16 Geogs	OAACCI			Utilization of GSB materials without			
1060	and three Dungkhags (Sakteng,	OAAGSJ-	1	244	obtaining permit and non-imposition	F 470 62F 00		F 470 (2F 00
1860	Thrimshing & Wamrong)	2022-523	2	2.4.1	of fines, penalties and compensation	5,479,635.90	<u>-</u>	5,479,635.90
	Dzongkhag Administration,				Utilization of GSB materials without			
	Trashigang including 16 Geogs	OVVCCI						
1041	and three Dungkhags (Sakteng,	OAAGSJ- 2022-523	2	2 4 1	obtaining permit and non-imposition	2 465 970 00		2 465 970 00
1861	Thrimshing & Wamrong)	4044-543		2.4.1	of fines, penalties and compensation	2,465,870.00		2,465,870.00
	Dzongkhag Administration,				Utilization of GSB materials without			
	Trashigang including 16 Geogs	OAAGSJ-			obtaining permit and non-imposition			
1862	and three Dungkhags (Sakteng, Thrimshing & Wamrong)	2022-523	2	2.4.1	of fines, penalties and compensation	1,554,599.98		1,554,599.98
1002	i iii iiiisiiiiig & waiiii oiigj	4044-343		2.4.1	of fines, penalues and compensation	1,334,379.78	-	1,334,399.98

Ī	Dzongkhag Administration,	1	ĺ	ĺ				
	Trashigang including 16 Geogs				Utilization of GSB materials without			
	and three Dungkhags (Sakteng,	OAAGSJ-			obtaining permit and non-imposition			
1863	Thrimshing & Wamrong)	2022-523	2	2.4.1	of fines, penalties and compensation	1,092,427.64	-	1,092,427.64
	Dzongkhag Administration,				-			
	Trashigang including 16 Geogs				Utilization of GSB materials without			
	and three Dungkhags (Sakteng,	OAAGSJ-			obtaining permit and non-imposition			
1864	Thrimshing & Wamrong)	2022-523	2	2.4.1	of fines, penalties and compensation	681,871.42	-	681,871.42
	Dzongkhag Administration,							
	Trashigang including 16 Geogs				Utilization of GSB materials without			
	and three Dungkhags (Sakteng,	OAAGSJ-			obtaining permit and non-imposition			
1865	Thrimshing & Wamrong)	2022-523	2	2.4.1	of fines, penalties and compensation	2,191,856.11	-	2,191,856.11
	Dzongkhag Administration,							
	Trashigang including 16 Geogs				Utilization of GSB materials without			
	and three Dungkhags (Sakteng,	OAAGSJ-			obtaining permit and non-imposition			
1866	Thrimshing & Wamrong)	2022-523	2	2.4.1	of fines, penalties and compensation	1,106,852.89	-	1,106,852.89
	Dzongkhag Administration,							
	Trashigang including 16 Geogs				Utilization of GSB materials without			
	and three Dungkhags (Sakteng,	OAAGSJ-			obtaining permit and non-imposition			
1867	Thrimshing & Wamrong)	2022-523	2	2.4.1	of fines, penalties and compensation	694,356.14	-	694,356.14
	Dzongkhag Administration,							
	Trashigang including 16 Geogs				Issue of tailoring machine to			
	and three Dungkhags (Sakteng,	OAAGSJ-			individual trainees despite			
1868	Thrimshing & Wamrong)	2022-523	7	2.4.1	government restrictions	-	-	-
					Deviation of Project Progress from			
	Kholongchhu Hydro Energy	OAAGSJ-			Timeline Specified in Detailed Project			
1869	Limited, Trashiyangtse	2023-165	1	2.4.1	Report	-	-	-
					Noncompliance with notification			
	Kholongchhu Hydro Energy	OAAGSI-			issued by MoF resulted in irregular			
1870	Limited, Trashiyangtse	2023-165	6	2.4.1	payment of Price Adjustment (PA)	1,351,360.05	_	1,378,905.58
1070	Difficu, Trushiyangtse	2023 103		2.1.1	payment of the hajustment (171)	1,551,500.05		1,570,700.00
	m 1 11 m 1 5	0.4.4.637						
40=4	Kholongchhu Hydro Energy	OAAGSJ-	l _	0.4.4	Incorrect computation of material	← ■00.00	6 000 0 <b>=</b>	
1871	Limited, Trashiyangtse	2023-165	7	2.4.1	variation resulted in excess payment	6,780.33	6,829.37	-
	Dzongkhag Administration,				Construction works implemented			
	Samdrupjongkhar including 11				without/beyond scope of			
	Geogs and two Dungkhags	OAACCI			environmental clearance and non- levy of penalty thereof – Nu.			
1072	(Jomotsangkha &	OAAGSJ-	22	241		40 500 00		40 500 00
1872	Samdrupcholing)	2022-511	22	2.4.1	339,768.00	49,500.00	-	49,500.00
	Dzongkhag Administration,				Construction works implemented			
	Samdrupjongkhar including 11	OAAGSJ-			without/beyond scope of			
1873	Geogs and two Dungkhags	2022-511	22	2.4.1	environmental clearance and non-	59,510.00	-	59,510.00

	(Jomotsangkha & Samdrupcholing)				levy of penalty thereof – Nu. 339,768.00			
1874	Dzongkhag Administration, Samdrupjongkhar including 11 Geogs and two Dungkhags (Jomotsangkha & Samdrupcholing)	OAAGSJ- 2022-511	22	2.4.1	Construction works implemented without/beyond scope of environmental clearance and non-levy of penalty thereof - Nu. 339,768.00	6,358.00		6,358.00
1875	Dzongkhag Administration, Samdrupjongkhar including 11 Geogs and two Dungkhags (Jomotsangkha & Samdrupcholing)	0AAGSJ- 2022-511	22	2.4.1	Construction works implemented without/beyond scope of environmental clearance and non-levy of penalty thereof - Nu. 339,768.00	20,900.00		20,900.00
1876	Dzongkhag Administration, Samdrupjongkhar including 11 Geogs and two Dungkhags (Jomotsangkha & Samdrupcholing)	OAAGSJ- 2022-511	39	2.4.1	Non-declaration of imported Goods at custom station worth Nu.1,713,690.00	20,700.00		20,700.00
1877	Dzongkhag Administration, Pemagatshel including 11 Geogs and Nganglam Dungkhag	OAAGSJ- 2022-531	1.4	2.4.1	GSB materials used at sites were more than royalty paid leading to non-levy of applicable royalty, fines and compensations amounting to Nu.7,275,707.00	7,275,707.00	- -	7,275,707.00
1878	College of Natural Resources, Lobesa, Punakha	OAAGTS- 2022-394	1.1	2.4.1	Non-maintenance of proper inventory of research and grant projects-(2.4.1)			
1879	College of Natural Resources, Lobesa, Punakha	OAAGTS- 2022-394	1.2	2.4.1	Non-registration and formal approval from the DRIL and CRC-(2.4.1)			
1880	College of Natural Resources, Lobesa, Punakha	OAAGTS- 2022-394	1.3	2.4.1	iii. Obtaining of funds release without office order and information from DRIL-(2.4.1)			
1881	College of Natural Resources, Lobesa, Punakha	0AAGTS- 2022-394	1.4	2.4.1	Non-inclusion and deduction of 10% Facilities & Administrative (indirect) costs and 25% Institutional fees- (2.4.1)			
1882	College of Natural Resources, Lobesa, Punakha	OAAGTS- 2022-394	1.5	2.4.1	Non-inclusion and deduction of 10% Facilities & Administrative (indirect) costs and 25% Institutional fees- (2.4.1)			

					Evaded payment of royalty, fines and compensations for illegal extraction		
	Dzongkhag Administration,				of GSB materials resulting in loss of		
	Wangdue Phodrang including	OAAGTS-			Government revenue Nu.		
1883	15 Geogs	2022-473	1	2.4.1	7,513,628.84	1,677,776.00	1,677,776.00
1884	Dzongkhag Administration, Wangdue Phodrang including 15 Geogs	OAAGTS- 2022-473	1	2.4.1	Evaded payment of royalty, fines and compensations for illegal extraction of GSB materials resulting in loss of Government revenue Nu. 7,513,628.84	1,834,446.38	1,834,446.38
1885	Dzongkhag Administration, Wangdue Phodrang including 15 Geogs	OAAGTS- 2022-473	1	2.4.1	Evaded payment of royalty, fines and compensations for illegal extraction of GSB materials resulting in loss of Government revenue Nu. 7,513,628.84	1.939.867.42	1,939,867.42
1003	13 deogs	2022-473	1	2.4.1	Evaded payment of royalty, fines and	1,939,007.42	1,939,007.42
	Dzongkhag Administration,				compensations for illegal extraction of GSB materials resulting in loss of		
	Wangdue Phodrang including	OAAGTS-			Government revenue Nu.		
1886	15 Geogs	2022-473	1	2.4.1	7,513,628.84	892,790.65	892,790.65
	Dzongkhag Administration, Wangdue Phodrang including	OAAGTS-			Evaded payment of royalty, fines and compensations for illegal extraction of GSB materials resulting in loss of Government revenue Nu.		
1887	15 Geogs	2022-473	1	2.4.1	7,513,628.84	349,467.81	349,467.81
1888	Dzongkhag Administration, Wangdue Phodrang including 15 Geogs	OAAGTS- 2022-473	1	2.4.1	Evaded payment of royalty, fines and compensations for illegal extraction of GSB materials resulting in loss of Government revenue Nu. 7,513,628.84	819,280.58	819,280.58
1889	National Pension and Provident Fund	COAD-2022- 279	4	2.4.1	4. Loans appraised and approved by same Officer (2.4.1)		
1890	National Pension and Provident Fund	COAD-2022- 279	16	2.4.1	16. Liquidated loans with outstanding balance (2.4.1)		
1891	National Pension and Provident Fund	COAD-2022- 279	20.1	2.4.1	20.1 Sanction of education loan beyond LTV (2.4.1)		
1892	National Pension and Provident Fund	COAD-2022- 279	20.2	2.4.1	20.2 Sanction of student loan beyond LTV (2.4.1)		

	National Pension and Provident	COAD-2022-			21.1 Sanction of personal loan beyond			
1893	Fund	279	21.1	2.4.1	LTI (2.4.1)			
	National Pension and Provident	COAD-2022-			21.2 Sanction of education loan			
1894	Fund	279	21.2	2.4.1	beyond LTI (2.4.1)			
	National Pension and Provident	COAD-2022-			30. Payment of IPS to the liquidated			
1895	Fund	279	30	2.4.1	loans Nu. 80,716.08 (2.4.1)			
					31. Payment of IPS to Zero Principle			
					Outstanding Balance as on			
1006	National Pension and Provident	COAD-2022- 279	31	241	10/04/2020 amounting Nu. 29,987.13			
1896	Fund	2/9	31	2.4.1	(2.4.1)			
	National Density and Day 11	COAD 2022			22 In an airte air in ann aidi. 190			
1897	National Pension and Provident Fund	COAD-2022- 279	32	2.4.1	32. Inconsistencies in providing IPS support (2.4.1)			
1097	runu	2/9	32	2.4.1	· · · · · · · · · · · · · · · · · · ·			
	National Pension and Provident	COAD-2022-			33. Payment of IPS to Interest Suspended loans amounting Nu.			
1898	Fund	279	33	2.4.1	3,072.22 (2.4.1)	307,222.00	307,222.00	
1070	Tunu	277	33	2.1.1	5,072.22 (2.1.1)	307,222.00	307,222.00	
	National Pension and Provident	COAD-2022-			35. Inconsistent calculation of			
1899	Fund	279	35	2.4.1	Interest Payment Support (2.4.1)			
					, II ( )			
	National Pension and Provident	COAD-2022-			51.1. Reduction in Monthly Pension			
1900	Fund	279	51.1	2.4.1	amount for Armed Force Pensioners			
	National Pension and Provident	COAD-2022-			51.2. Non-provision of Increment for			
1901	Fund	279	51.2	2.4.1	Armed Force Pensioners (2.4.1)			
	National Pension and Provident	COAD-2022-			51.3. Provision of pension increment			
1902	Fund	279	51.3	2.4.1	beyond limit - AF Pensioners (2.4.1)			
					52. Payment of Pension benefit to the			
	National Pension and Provident	COAD-2022-			AF children and orphan beyond 18			
1903	Fund	279	52	2.4.1	years of age (2.4.1)			
					54. Payment of Pension benefit to the			
	National Pension and Provident	COAD-2022-			civil pensioners children and orphan			
1904	Fund	279	54	2.4.1	beyond 18 years of age (2.4.1)			

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	Electricity Services Division,						
400	Bhutan Power Corporation	COAD-2022-		0.4.4	1.1 Irregularities in applicability of		
1905	Limited, Paro	293(n)	1.1	2.4.1	100-unit free electricity (2.4.1)		
	Electricity Services Division,						
	Bhutan Power Corporation	COAD-2022-			1.2 Discrepancies in categorization of		
1906	Limited, Paro	293(n)	1.2	2.4.1	clients (2.4.1)		
	Electricity Services Division,				1.3 Non-conversion of LV temporary		
	Bhutan Power Corporation	COAD-2022-			connections to permanent		
1907	Limited, Paro	293(n)	1.3	2.4.1	connections (2.4.1)		
	Electricity Services Division,	, ,			,		
	Bhutan Power Corporation	COAD-2022-			Delay in application of revised tariff		
1908	Limited, Paro	293(n)	1.4	2.4.1	rate (2.4.1)		
1,00	· ·			2	` ,		
	Electricity Services Division,	CO AD 2022			1.5 Irregular in meter reading		
1909	Bhutan Power Corporation Limited, Paro	COAD-2022-	1.5	2.4.1	resulted into wrong application of tariff rate (2.4.1)		
1909		293(n)	1.5	2.4.1	tariii rate (2.4.1)		
	Electricity Services Division,						
	Bhutan Power Corporation	COAD-2022-	_		2. Non-adherence to the deposit Work		
1910	Limited, Paro	293(n)	2	2.4.1	guideline (2.4.1)		
	Natural Resources Development						
	Corporation Limited including	CO AD 2022			N 0 1 1 0 1		
1011	Regional Office Paro, Wang Service Centre	COAD-2022- 424	4.1	241	Non-Compliance to Community Contract threshold (2.4.1)		
1911	Natural Resources Development	424	4.1	2.4.1	Contract threshold (2.4.1)		
	Corporation Limited including						
	Regional Office Paro, Wang	COAD-2022-			Deviation of work executed at site		
1912	Service Centre	424	4.2	2.4.1	from the drawing and BOQ (2.4.1)		
1712	Service dentie	121	7.2	2.7.1	nom the trawing and boy (2.4.1)		
		COAD 2022			2 Delevis secondina of stance		
1013	Dhutan Agus Industrias I !!t3	COAD-2022-	2	241	2. Delay in recording of stores and		
1913	Bhutan Agro Industries Limited	482	2	2.4.1	spared issued in the system (2.4.1)		
	Bhutan Telecom Limited						
	(Corporate Office including Area	COAD-2022-			2.1 Customer names not updated in		
1914	and Branch offices)	483	2.1	2.4.1	the KYC (2.4.1)		
	Bhutan Telecom Limited				2.3 Improper recording of CID,		
	(Corporate Office including Area	COAD-2022-			passport and work permit numbers in		
1915	and Branch offices)	483	2.3	2.4.1	the KYC system (2.4.1)		
	Bhutan Telecom Limited						
	(Corporate Office including Area	COAD-2022-			2.4 Multiple SIMs registered in same		
1916		483	2.4	2.4.1	CID number (2.4.1)		
			l	1	,	<u> </u>	

	Bhutan Telecom Limited						
	(Corporate Office including Area	COAD-2022-			2.5 Recording different names under		
1917	and Branch offices)	483	2.5	2.4.1	same CID Number (2.4.1)		
1717	,	103	2.3	21111	Sume of Number (2:111)		
	Bhutan Telecom Limited	CO AD 2022			0.6 M		
1010	(Corporate Office including Area	COAD-2022-	2.6	244	2.6 Mismatch in customer names and		
1918	and Branch offices)	483	2.6	2.4.1	CID number (2.4.1)		
	Bhutan Telecom Limited						
	(Corporate Office including Area	COAD-2022-			2.2 Invalid customer names in the		
1919	and Branch offices)	483	2.2	2.4.1	KYC (2.4.1)		
	National Housing Development	COAD-2022-			Lack of inventory for residential unit		
1920	Corporation Limited	519	2	2.4.1	and unidentified rental income (2.4.1)		
		COAD-2022-			Improper handing taking of roles and		
1921	Thimphu TechPark Limited	597	6	2.4.1	responsibilities (2.4.1)		
	•						
	Bhutan Broadcasting Servcie	COAD-2023-					
1922	Corporation	105	1	2.4.1	Difference in pay structure (2.4.1)		
1/22	Corporation	100	_		Right of way clearances not carried		
					out in accordance with the Operation		
					and Maintenance Manual for Lineman		
	Rural Electrification Project,	COAD-2023-			and excess payment thereof Nu.		
1923	JICA II	155	2	2.4.1	580,622.77 (2.4.1)	580,622.77	580,622.77
		COAD-2023-			Inadequacies in data validation		
1924	Credit Information Bureau	209	1.1	2.4.1	(2.4.1)		
		COAD-2023-			2.2 Mismatch of Theoretical and		
1925	Kuensel Corporation Limited	210	2.2	2.4.1	Actual Consumption (2.4.1)		
1,10							
	Electricity Services Division,	COAD 2022			Dunligate Customons Assount (CA)		
1926	Bhutan Power Corporation Limited, Thimphu	COAD-2023- 277	1.1	2.4.1	Duplicate Customers Account (CA) numbers in billing record (2.4.1)		
1920		411	1.1	2.4.1	numbers in billing record (2.4.1)		
	Electricity Services Division,						
1005	Bhutan Power Corporation	COAD-2023-			Customer complaints handled dates		
1927	Limited, Thimphu	278	1.3	2.4.1	not documented (2.4.1)		

SI. No.	Agency	AIN	Obs. No.	Code	Observation Title	Accountable Amount (Nu.)		
						Initial	Recovered/Restituted/Resolved	Balance
1	Royal Bhutan Police, HQ including RBP Division I, Paro; Prison Service Division; and Fire Fighting Services	GGD-2023- 116	16	3.1.1	Non-production of documents for Office Canteen Rental Income(3.1.1)	-	-	-
2	Dzongkhag Administration, Samtse including 15 Goegs, Dungkhags Administration, Tashichhoeling & Dophuchen	OAAGPL- 2022-391	1.2	3.1.1	Inadequate documentation for redeposit of unspent Deposit Work account balances - Nu.29,003,008.00	29,003,008.00	-	29,003,008.00
3	Dzongkhag Administration, Samtse including 15 Goegs, Dungkhags Administration, Tashichhoeling & Dophuchen	OAAGPL- 2022-391	10.2	3.1.1	Inadequate records for consumption of MS Steel - Nu.2,243,138.16	2,243,138.16	-	2,243,138.16
4	Central Regional Referral Hospital, Gelephu	OAAGTS- 2022-602	1	3.1.1	1. Non-surrender of unserviceable properties to DPP (3.1.1)			
5	Waste Management Flagship Programme, NEC	GGD-2022- 389	2	3.2.1	Damage of the Stockyard constructed at Memeylakha worth Nu. 189,138.00 (3.2.1)	-		_
6	Dzongkhag Administration, Thimphu including 8 Geogs and Lingzhi Drungkhag Administration	GGD-2022- 464	15	3.2.1	Double payment of Leave Encashment and Leave Travel Concession Nu. 38,965.00(3.3.21)	38,965.00	38,965.00	-
7	Thromde , Phuentsholing including CD account, Revenue & Education Subsidy	OAAGPL- 2023-248	9.2	3.2.1	Damage in PCC works	-	-	-
8	Commercial Agriucture & Resilient Livelihood Enhancement Programme (CARLEP), Wengkhar including Regional Office, Khangma, and implementing agencies of Lhuntse, Mongar, P/gatshel,	OAAGB- 2022-411	24	3.2.1	Non-construction of Green House	_	_	-

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	Dzongkhag Administration,	OAAGB-			Unjustified payment of muster roll and			
9	Zhemgang including eight Geogs	2022-408	1.4	3.2.1	community contract for RWSS works			
	Dzongkhag Administration,							
	Pemagatshel including 11 Geogs	OAAGSJ-						
10	and Nganglam Dungkhag	2022-531	1.3	3.2.1	Defective works valuing Nu. 286,551.19	-	<del>-</del>	-
	Dzongkhag Administration,	O A A CCT			N			
11	Pemagatshel including 11 Geogs and Nganglam Dungkhag	OAAGSJ- 2022-531	2.1	3.2.1	Non-rectification of defective works on laid GSB	-	_	-
		2022 001		0.2.2	Damaged retaining wall in the			
	Dzongkhag Administration,	0			improvement of farm road (Abshing to			
12	Pemagatshel including 11 Geogs and Nganglam Dungkhag	OAAGSJ- 2022-531	5.1	3.2.1	Gashari) worth Nu. 197,118.00 from (GSB and drainage	_	_	_
12	Dzongkhag Administration,	2022 331	3.1	3.2.1	Non-rectification of Defective works on			
	Pemagatshel including 11 Geogs	OAAGSJ-			construction of Tshaktshari farm road			
13	and Nganglam Dungkhag	2022-531	5.2	3.2.1	under Norbugang Gewog	-	-	-
					Non-return of furniture and fixtures, IT			
	Penden Cement Authority Limited	OAAGPL-		0.0.10	equipment issued to formal CEO	0.40.004.4		242224
14	including Depot, Phuentsholing	2023-151	1	3.2.10	valuing Nu. 0.348 million	348,086.45	-	348,086.45
	Fleming Fund Project. Implemented by Dept. of Medical	SCID-2023-			Non-surrender of Laptops during			
15	Services, MoH	31	4	3.2.10	transfer and EOL	-	-	-
	Dzongkhag Administration,	OAAGB-						
16	Lhuentse including eight Geogs	2022-579	41	3.2.10	Irregularities in issue of barbed wire	18,000.00	18,023.67	-
	Dzongkhag Administration,							
17	Dagana including 14 Geogs & Lhamoizingkha Dungkhag	OAAGTS- 2022-396	21.5	3.2.10	Materials issued on returnable basis	202 724 01	41,561.00	261,993.74
1/	Litanioizingkiia Dungkiiag	2022-390	41.5	3.4.10	worth - Nu.302,734.91 (3.2.10)	302,734.91	41,501.00	401,773./4
		GGD-2022-			1. Lack of adequate control on the use			
18	Bhutan Red Cross Society	449	1	3.2.13	of Pool Vehicle (3.2.13)	-	-	-
	Disaster Management project.				N I I I I I I I I I I I I I I I I I I I			
	Implemented by Department of Disaster Management, MoHCA.				Non-Installation/Construction of Prefab Shelter (Hub) in four Mega			
	Funded by EU and WFP (FIC 5224	GGD-2022-			Zones and liable Liquidated Damages			
19	& 5603)	439	1	3.2.13	Nu. 458,136.00 (3.2.8)	458,136.00	-	458,136.00
20	Bahdana Buatahana Ibant 3	GGD-2023-	2	2 2 4 2	Double issuance of computer desktop			
20	Rabdeys, Dratshang Lhentshog	121	2	3.2.13	and laptop (3.2.13)	-	-	-

21	Dzongkhag Administration, Haa including six Geogs & Dungkhag Administration, Sangbaykha	OAAGPL- 2022-445	14	3.2.13	Goods received not as per specification leading to excess payment - Nu. 67,665.00 (3.2.13)	67,665.00	76,296.46	_
22	Army Welfare Project, Distillery including Bonded Ware House and Card Board Factory , Samtse	OAAGPL- 2023-264	1	3.2.13	Non-Compliance to AWP Inventory Management Rules and Regulations 2013 on permissible wastage	-	-	-
23	Dzongkhag Administration, Zhemgang including eight Geogs	OAAGB- 2022-408	12	3.2.13	Irregular purchase and issue of working gears	149,488.00	-	155,975.37
24	Dzongkhag Administration, Trashiyangtse including 8 Geogs	OAAGSJ- 2022-515	13.1	3.2.13	Unauthorised possession or custody of Government property and non- utilization of Maestro 55P (Mini Tiller) in Omba Villge - Nu. 95,000.00	95,000.00	-	95,000.00
25	Dzongkhag Administration, Trashiyangtse including 8 Geogs	OAAGSJ- 2022-515	13.2	3.2.13	Non implementation of 50:50 cost sharing mechanism on farm machinery - Nu. 1,495,250.00	-	<u>-</u>	-
26	National Institute of Zorigchusum, Trashiyangtse	0AAGSJ- 2023-111	1	3.2.13	Short deduction of house rent - Nu 144,456.79	7,076.79	7,169.85	-
27	National Institute of Zorigchusum, Trashiyangtse	0AAGSJ- 2023-111	1	3.2.13	Short deduction of house rent - Nu 144,456.79	23,205.72	23,510.89	-
28	National Institute of Zorigchusum, Trashiyangtse	OAAGSJ- 2023-111	1	3.2.13	Short deduction of house rent - Nu 144,456.79	18,066.83	18,304.42	-
29	Jigme Namgyel Engineering College, Deothang	OAAGSJ- 2023-86	8	3.2.13	Short deduction of house rent due to differences in carpet area	9,939.46	9,939.46	-
30	Jigme Namgyel Engineering College, Deothang	OAAGSJ- 2023-86	8	3.2.13	Short deduction of house rent due to differences in carpet area	108,178.08	108,178.08	-
31	Jigme Namgyel Engineering College, Deothang	OAAGSJ- 2023-86	8	3.2.13	Short deduction of house rent due to differences in carpet area	56,109.36	56,109.36	-
32	Jigme Namgyel Engineering College, Deothang	0AAGSJ- 2023-86	8	3.2.13	Short deduction of house rent due to differences in carpet area	16,714.05	16,725.04	-

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	Jigme Namgyel Engineering	OAAGSJ-			Short deduction of house rent due to			
33	College, Deothang	2023-86	8	3.2.13	differences in carpet area	55,313.80	55,350.17	-
	Jigme Namgyel Engineering	OAAGSJ-			Short deduction of house rent due to			
34	College, Deothang	2023-86	8	3.2.13	differences in carpet area	56,109.36	56,146.25	-
					•		,	
	Jigme Namgyel Engineering	OAAGSJ-			Short deduction of house rent due to			
35	College, Deothang	2023-86	8	3.2.13	differences in carpet area	26,668.71	26,668.71	-
	Jigme Namgyel Engineering	OAAGSJ-			Short deduction of house rent due to			
36	College, Deothang	2023-86	8	3.2.13	differences in carpet area	56,109.36	59,282.23	-
0.5	Jigme Namgyel Engineering	OAAGSJ-		2 2 4 2	Short deduction of house rent due to	FF 242 00	55 242 00	
37	College, Deothang	2023-86	8	3.2.13	differences in carpet area	55,313.80	55,313.80	-
	Jigme Namgyel Engineering	OAAGSJ-			Short deduction of house rent due to			
38	College, Deothang	2023-86	8	3.2.13	differences in carpet area	26,668.71	26,668.71	-
39	Jigme Namgyel Engineering College, Deothang	OAAGSJ- 2023-86	8	2 2 12	Short deduction of house rent due to	24,201.98	24,201.98	
39	Conege, Deothang	2023-00	0	3.2.13	differences in carpet area	24,201.90	24,201.96	-
	Jigme Namgyel Engineering	OAAGSJ-			Short deduction of house rent due to			
40	College, Deothang	2023-86	8	3.2.13	differences in carpet area	10,481.80	10,481.80	-
41	Jigme Namgyel Engineering College, Deothang	OAAGSJ- 2023-86	8	3.2.13	Short deduction of house rent due to differences in carpet area	112,538.95	112,538.95	_
	donege, bedenung	2023 00	1	3.2.13	unierences in cur per ureu	112,550.75	112,530.75	
	Jigme Namgyel Engineering	OAAGSJ-			Short deduction of house rent due to			
42	College, Deothang	2023-86	8	3.2.13	differences in carpet area	26,668.71	26,668.71	-
	Ligne a November 1 For single spring	OAACSI			Chart daduction of barrers were described			
43	Jigme Namgyel Engineering College, Deothang	OAAGSJ- 2023-86	8	3.2.13	Short deduction of house rent due to differences in carpet area	112,538.95	112,538.95	-
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	Jigme Namgyel Engineering	OAAGSJ-			Short deduction of house rent due to			
44	College, Deothang	2023-86	8	3.2.13	differences in carpet area	60,296.33	60,296.33	-
	Jigme Namgyel Engineering	OAAGSJ-			Short deduction of house rent due to			
45	College, Deothang	2023-86	8	3.2.13	differences in carpet area	26,668.71	26,668.71	-

	Jigme Namgyel Engineering	OAAGSJ-			Short deduction of house rent due to			
46	College, Deothang	2023-86	8	3.2.13	differences in carpet area	20,799.85	20,799.85	-
47	Jigme Namgyel Engineering College, Deothang	OAAGSJ- 2023-86	8	3.2.13	Short deduction of house rent due to differences in carpet area	13,836.49	13,836.49	_
47	conege, Deothang	2023-00	10	3.2.13	unierences in carpet area	13,030.47	13,030.47	-
	Jigme Namgyel Engineering	OAAGSJ-			Short deduction of house rent due to			
48	College, Deothang	2023-86	8	3.2.13	differences in carpet area	57,050.02	57,050.02	-
	Jigme Namgyel Engineering	OAAGSJ-			Short deduction of house rent due to			
49	College, Deothang	2023-86	8	3.2.13	differences in carpet area	56,109.36	56,109.36	-
50	Jigme Namgyel Engineering College, Deothang	OAAGSJ- 2023-86	8	3.2.13	Short deduction of house rent due to differences in carpet area	49,227.47	49,259.84	_
30	conege, Deothang	2023-00	- 0	3.2.13	unierences in carpet area	49,227.47	45,235.04	
	Jigme Namgyel Engineering	OAAGSJ-			Short deduction of house rent due to			
51	College, Deothang	2023-86	8	3.2.13	differences in carpet area	8,058.43	8,058.43	-
					-			
	Jigme Namgyel Engineering	OAAGSJ-			Short deduction of house rent due to			
52	College, Deothang	2023-86	8	3.2.13	differences in carpet area	24,201.98	24,201.98	-
	Jigme Namgyel Engineering	OAAGSJ-		0.040	Short deduction of house rent due to	25 004 52	25 004 52	
53	College, Deothang	2023-86	8	3.2.13	differences in carpet area	25,991.53	25,991.53	-
	Jigme Namgyel Engineering	OAAGSJ-			Short deduction of house rent due to			
54	College, Deothang	2023-86	8	3.2.13	differences in carpet area	4,249.54	4,249.54	_
						-,	-,	
	Jigme Namgyel Engineering	OAAGSJ-			Short deduction of house rent due to			
55	College, Deothang	2023-86	8	3.2.13	differences in carpet area	99,154.56	99,154.56	-
	Jigme Namgyel Engineering	OAAGSJ-			Short deduction of house rent due to			
56	College, Deothang	2023-86	8	3.2.13	differences in carpet area	27,519.31	27,664.07	-
	ENIE	OAACCT						
57	Jigme Namgyel Engineering College, Deothang	OAAGSJ- 2023-86	8	3.2.13	Short deduction of house rent due to differences in carpet area	19,878.95	19,878.95	_
3,	conege, Decemang	2023-00		3.2.13	amerences in carpet area	17,070.73	17,070.73	-
	Jigme Namgyel Engineering	OAAGSJ-			Short deduction of house rent due to			
58	College, Deothang	2023-86	8	3.2.13	differences in carpet area	19,878.95	19,878.95	-

59	Jigme Namgyel Engineering College, Deothang	OAAGSJ- 2023-86	8	3.2.13	Short deduction of house rent due to differences in carpet area	26,919.08	26,919.08	-
							.,	
60	Jigme Namgyel Engineering College, Deothang	OAAGSJ- 2023-86	8	3.2.13	Short deduction of house rent due to differences in carpet area	448.00	450.36	_
00	donege, beathang	2025 00		5.2.125	amerences in our per area	110.00	100.00	
61	Jigme Namgyel Engineering College, Deothang	OAAGSJ- 2023-86	8	3.2.13	Short deduction of house rent due to differences in carpet area	27,519.31	27,519.31	
01	Conege, Deothang	2023-00	0	3.2.13	umerences in carpet area	27,319.31	27,319.31	<u>-</u> _
60	Jigme Namgyel Engineering	OAAGSJ-		2.2.42	Short deduction of house rent due to	7.064.06	T 0 ( 4 0 (	
62	College, Deothang	2023-86	8	3.2.13	differences in carpet area	7,064.96	7,064.96	-
	Jigme Namgyel Engineering	OAAGSJ-			Short deduction of house rent due to			
63	College, Deothang	2023-86	8	3.2.13	differences in carpet area	39,682.84	39,682.84	-
	Jigme Namgyel Engineering	OAAGSJ-			Short deduction of house rent due to			
64	College, Deothang	2023-86	8	3.2.13	differences in carpet area	4,726.77	4,726.77	-
	Jigme Namgyel Engineering	OAAGSJ-			Short deduction of house rent due to			
65	College, Deothang	2023-86	8	3.2.13	differences in carpet area	27,519.31	27,519.31	-
	Jigme Namgyel Engineering	OAAGSJ-			Short deduction of house rent due to			
66	College, Deothang	2023-86	8	3.2.13	differences in carpet area	27,519.31	27,519.31	-
	Jigme Namgyel Engineering	OAAGSJ-			Short deduction of house rent due to			
67	College, Deothang	2023-86	8	3.2.13	differences in carpet area	39,682.84	39,682.84	-
	Jigme Namgyel Engineering	OAAGSI-			Short deduction of house rent due to			
68	College, Deothang	2023-86	8	3.2.13	differences in carpet area	4,310.66	4,310.66	-
	r v 15 · ·	OAAGGI						
69	Jigme Namgyel Engineering College, Deothang	OAAGSJ- 2023-86	8	3.2.13	Short deduction of house rent due to differences in carpet area	56,109.36	56,109.36	<u>-</u>
70	Jigme Namgyel Engineering College, Deothang	OAAGSJ- 2023-86	8	3.2.13	Short deduction of house rent due to differences in carpet area	66,023.82	66,023.82	-
					•		·	
71	Jigme Namgyel Engineering College, Deothang	OAAGSJ- 2023-86	8	3.2.13	Short deduction of house rent due to differences in carpet area	12,925.72	12,925.72	_
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	Jigme Namgyel Engineering	OAAGSJ-			Short deduction of house rent due to			
72	College, Deothang	2023-86	8	3.2.13	differences in carpet area	73,191.29	73,239.41	-
	Jigme Namgyel Engineering	OAAGSJ-			Short deduction of house rent due to			
73	College, Deothang	2023-86	8	3.2.13	differences in carpet area	37,155.88	37,155.88	-
					•		·	
	Jigme Namgyel Engineering	OAAGSJ-			Short deduction of house rent due to			
74	College, Deothang	2023-86	8	3.2.13	differences in carpet area	13,364.38	13,364.38	-
	Jigme Namgyel Engineering	OAAGSJ-			Short deduction of house rent due to			
75	College, Deothang	2023-86	8	3.2.13	differences in carpet area	13,559.51	13,559.51	-
					•			
	Jigme Namgyel Engineering	OAAGSJ-	_		Short deduction of house rent due to			
76	College, Deothang	2023-86	8	3.2.13	differences in carpet area	4,996.51	4,996.51	-
	Jigme Namgyel Engineering	OAAGSJ-			Short deduction of house rent due to			
77	College, Deothang	2023-86	8	3.2.13	differences in carpet area	13,364.38	13,364.38	-
					•		·	
	Jigme Namgyel Engineering	OAAGSJ-			Short deduction of house rent due to			
78	College, Deothang	2023-86	8	3.2.13	differences in carpet area	5,680.95	5,680.95	-
	Jigme Namgyel Engineering	OAACSI			Short deduction of house rent due to			
79	College, Deothang	OAAGSJ- 2023-86	8	3.2.13	differences in carpet area	9,198.17	9,198.17	-
					•			
	Jigme Namgyel Engineering	OAAGSJ-			Short deduction of house rent due to			
80	College, Deothang	2023-86	8	3.2.13	differences in carpet area	13,138.14	13,138.14	-
	Jigme Namgyel Engineering	OAAGSI-			Short deduction of house rent due to			
81	College, Deothang	2023-86	8	3.2.13	differences in carpet area	4,724.67	4,724.67	-
					•			
	Jigme Namgyel Engineering	OAAGSJ-			Short deduction of house rent due to			
82	College, Deothang	2023-86	8	3.2.13	differences in carpet area	3,241.70	3,241.70	-
	Jigme Namgyel Engineering	OAAGSJ-			Short deduction of house rent due to			
83	College, Deothang	2023-86	8	3.2.13	differences in carpet area	26,668.71	26,668.71	-
					-			
	Jigme Namgyel Engineering	OAAGSJ-			Short deduction of house rent due to			
84	College, Deothang	2023-86	8	3.2.13	differences in carpet area	21,495.28	21,495.28	-

85	Jigme Namgyel Engineering College, Deothang	OAAGSJ- 2023-86	8	3.2.13	Short deduction of house rent due to differences in carpet area	6,721.49	6,721.49	-
					•	,		
86	Jigme Namgyel Engineering College, Deothang	OAAGSJ- 2023-86	8	3.2.13	Short deduction of house rent due to differences in carpet area	31,792.59	31,813.49	-
					•		,	
87	Jigme Namgyel Engineering College, Deothang	OAAGSJ- 2023-86	8	3.2.13	Short deduction of house rent due to differences in carpet area	4,885.38	4,885.38	-
					•			
88	Jigme Namgyel Engineering College, Deothang	OAAGSJ- 2023-86	8	3.2.13	Short deduction of house rent due to differences in carpet area	4,249.54	4,252.33	-
89	Jigme Namgyel Engineering College, Deothang	OAAGSJ- 2023-86	8	3.2.13	Short deduction of house rent due to differences in carpet area	35,943.07	35,943.07	-
	r v ln .	OAAGGI						
90	Jigme Namgyel Engineering College, Deothang	OAAGSJ- 2023-86	8	3.2.13	Short deduction of house rent due to differences in carpet area	37,105.30	37,105.30	-
	Liguro Nomayal Engine ening	OAACSI			Short deduction of house rent due to			
91	Jigme Namgyel Engineering College, Deothang	OAAGSJ- 2023-86	8	3.2.13	differences in carpet area	39,682.84	39,682.84	-
	Jigme Namgyel Engineering	OAAGSJ-			Short deduction of house rent due to			
92	College, Deothang	2023-86	8	3.2.13	differences in carpet area	18,304.16	18,304.16	-
	Jigme Namgyel Engineering	OAAGSJ-			Short deduction of house rent due to			
93	College, Deothang	2023-86	8	3.2.13	differences in carpet area	2,338.26	2,338.26	-
	Jigme Namgyel Engineering	OAAGSI-			Short deduction of house rent due to			
94	College, Deothang	2023-86	8	3.2.13	differences in carpet area	27,519.31	27,519.31	-
	Jigme Namgyel Engineering	OAAGSJ-			Short deduction of house rent due to			
95	College, Deothang	2023-86	8	3.2.13	differences in carpet area	21,740.25	21,740.25	-
	Jigme Namgyel Engineering	OAAGSJ-			Short deduction of house rent due to			
96	College, Deothang	2023-86	8	3.2.13	differences in carpet area	55,313.80	55,313.80	-
	Regional Office, Department of	OAAGSJ-						
97	Roads, Trashigang	2023-171	7	3.2.13	Non deduction of rent - Nu. 596,467.28	35,240.82	-	35,240.82

98	Regional Office, Department of Roads, Trashigang	OAAGSJ- 2023-171	7	3.2.13	Non deduction of rent - Nu. 596,467.28	40,809.94	_	40,809.94
70	Roads, 11asingang	2023-171	/	3.2.13	Non deduction of fent - Nu. 370,707.20	40,0007.74	-	40,007.74
	Regional Office, Department of	OAAGSJ-						
99	Roads, Trashigang	2023-171	7	3.2.13	Non deduction of rent - Nu. 596,467.28	40,809.94	-	40,809.94
	Regional Office, Department of	OAAGSJ-						
100	Roads, Trashigang	2023-171	7	3.2.13	Non deduction of rent - Nu. 596,467.28	34,935.74	-	34,935.74
	Regional Office, Department of	OAAGSJ-						
101	Roads, Trashigang	2023-171	7	3.2.13	Non deduction of rent - Nu. 596,467.28	34,935.74	-	34,935.74
	Davis and Office Demonstrates of	OAACCI						
102	Regional Office, Department of Roads, Trashigang	OAAGSJ- 2023-171	7	3.2.13	Non deduction of rent – Nu. 596,467.28	58,982.20	-	58,982.20
103	Regional Office, Department of Roads, Trashigang	OAAGSJ- 2023-171	7	3.2.13	Non deduction of rent – Nu. 596,467.28	17,699.59	-	17,699.59
104	Regional Office, Department of Roads, Trashigang	OAAGSJ- 2023-171	7	2 2 12	Non doduction of rout No. 504 467 20	210 625 02		210 625 02
104	Roads, 11asingang	2023-1/1	/	3.2.13	Non deduction of rent - Nu. 596,467.28	218,635.83	•	218,635.83
	Regional Office, Department of	OAAGSJ-						
105	Roads, Trashigang	2023-171	7	3.2.13	Non deduction of rent - Nu. 596,467.28	8,501.39	•	8,501.39
	Regional Office, Department of	OAAGSJ-						
106	Roads, Trashigang	2023-171	7	3.2.13	Non deduction of rent - Nu. 596,467.28	28,024.58	-	28,024.58
	Regional Office, Department of	OAAGSJ-						
107	Roads, Trashigang	2023-171	7	3.2.13	Non deduction of rent - Nu. 596,467.28	32,337.28	-	32,337.28
	D : 1000 D :	0.4.4.001						
108	Regional Office, Department of Roads, Trashigang	0AAGSJ- 2023-171	7	3.2.13	Non deduction of rent – Nu. 596,467.28	45,554.23	-	45,554.23
109	Dungsam Cement Corporation Limited, Nganglam	OAAGSJ- 2023-11	10	3.2.13	Unauthorised operation of private firm under DCCL Premises	-	-	_
107	aminoral riguissium		10	5.2.13				
110	College of Natural Resources,	OAAGTS-	2	2 2 12	2. Non adherence to the requirement of			
110	Lobesa, Punakha	2022-394	2	3.2.13	the University Financial Manual on			

					Asset Verification Team and lapses thereof,-(3.2.13)		
111	College of Natural Resources, Lobesa, Punakha	OAAGTS- 2022-394	3	3.2.13	3. Ambiguity in requirement for central inventory of assets for colleges under RUB,-(3.2.13		
112	Dzongkhag Administration, Punakha including 11 Geogs	OAAGTS- 2022-430	6	3.2.13	Irregular award of operation and management of Chhubu Tshachu, Toewang Gewog		
113	Dzongkhag Administration, Sarpang including 12 Geogs & Umling Dungkhag	OAAGTS- 2022-452	5	3.2.13	Newly constructed Culvert Bridge on verge of collapse		
114	Dzongkhag Administration, Sarpang including 12 Geogs & Umling Dungkhag	OAAGTS- 2022-452	11	3.2.13	Non conduct of annual physical verification of property		
115	Dzongkhag Administration, Sarpang including 12 Geogs & Umling Dungkhag	OAAGTS- 2022-452	16	3.2.13	Incomplete construction of dairy and poultry shed		
116	Dzongkhag Administration, Tsirang including 12 Geogs	OAAGTS- 2022-466	12	3.2.13	12. COVID-19 related stocks remaining idle valuing Nu.828,240.00 (3.2.13)		
117	Dzongkhag Administration, Wangdue Phodrang including 15 Geogs	OAAGTS- 2022-473	5	3.2.13	Lack of care and Non-conduct of annual physical verification of Government structures and properties		
118	National Housing Development Corporation Limited	COAD-2022- 519	3	3.2.13	3. Non-updating of records for allotment (3.2.13)		
119	Farm Machinery Corporation Limited	COAD-2022- 575	10	3.2.13	Non-update of fixed asset and inventory register (3.2.13)		
120	Farm Machinery Corporation Limited	COAD-2022- 575	11	3.2.13	Non-insurance of vehicles and machineries (3.2.13)		
121	Menjong Sorig Pharmaceuticals Corporation Limited	COAD-2022- 596	1	3.2.13	Idle Stock worth Nu. 3.13 million (3.2.13)		
122	Bhutan Postal Corporation Ltd.	COAD-2023- 230	2	3.2.13	Improper storage of philatelic items in the general store (3.2.13)		

					Physical shortage of text book printed			
123	Rabdeys, Dratshang Lhentshog	GGD-2023- 121	4.2	3.2.2	by Dratshang Lhentshog Printing house (3.2.2)	_		_
120	Auditory of 2 Tation and 2 Horizon of			0.2.2	(8.2.2)			
124	Rabdeys, Dratshang Lhentshog	GGD-2023- 121	7.2	3.2.2	Physical shortage of printing work done for the materials procured (3.2.2)	-	-	-
125	Tala Hydro Power Plant	OAAGPL- 2022-451	1	3.2.2	1. Underutilization of property worth - Nu. 11,907,002.32 (3.2.2)	-	-	-
126	Dzongkhag Administration, Haa including six Geogs & Dungkhag Administration, Sangbaykha	OAAGPL- 2022-445	8	3.2.2	Underutilization of government properties - Nu. 3,495,060.00 (3.2.2)	_	_	_
120	Dzongkhag Administration, Samtse including 15 Goegs, Dungkhags Administration,	OAAGPL-		5.2.2	(clair)			
127	Tashichhoeling & Dophuchen	2022-391	17.2	3.2.2	Missing HDPE pipes - Nu.286,504.80	286,504.80	-	286,504.80
128	Dzongkhag Administration, Haa including six Geogs & Dungkhag Administration, Sangbaykha	OAAGPL- 2022-445	8	3.2.2	Underutilization of government properties	-	-	_
129	Thromde , Phuentsholing including CD account, Revenue & Education Subsidy	OAAGPL- 2023-248	1	3.2.2	Missing laptop during Physical Verification	79,875.00	-	79,875.00
130	Construction of 40 bedded hospital at Dewathang. Implemented by HIDD, DoMSHI, MoH. GoI PTA (FIC 2958)	SCID-2022- 500	1	3.2.2	Missing of furniture and fixtures	230,135.00	230,135.00	-
	Skills Training & Education Pathways Upgradation project. Implemented by DoTE, MoLHR & DoSE, MoE. Funded by ADB (FIC	RTICD-			Non-delivery of procured Tools &	,	,	
131	4632)	2022-494	2	3.2.2	Equipments by suppliers worth	181,232.00	181,232.00	-
132	Dungsam Cement Corporation Limited, Nganglam	0AAGSJ- 2023-11	3	3.2.2	3. Shortage of Spare parts and consumable items - Nu. 2,224,851.56	-	-	-
133	Dungsam Cement Corporation Limited, Nganglam	0AAGSJ- 2023-11	6	3.2.2	Missing of laptop - Nu. 56,640.00	56,640.00	-	56,640.00
134	Bhutan Duty Free Limited	COAD-2023-	1	3.2.2	Discrepancies in stock items between the system inventory report and joint physical verification report Nu. 63,120.00 (3.2.2)	63,120.00		63,120.00

					Discrepancies in stock items between			
		COAD-2023-			the system inventory report and joint			
135	Bhutan Postal Corporation Ltd.	230	1	3.2.2	physical verification report (3.2.2)			
136	Department of Air Transport Authority including revenue account, Paro, MoIC	SCID-2023- 43	3	3.2.3	Non-Maintenance 400KVA Kirloskar Diesel Generator	<u>-</u>	-	-
137	Regional Office, DoR, Lobesa, Punakha	OAAGTS- 2022-428	3	3.2.3	Non-execution of regular maintenance of highway along PHPA sites			
138	ORIO Project, Dagapela under Department of Roads, Sarpang	OAAGTS- 2023-61	6	3.2.3	MS Sheets/Plates lying idle and missing, Nu. 81,999.20			
139	Druk Air Corporation Ltd.	COAD-2022- 421	5	3.2.3	5. Accepting hand written rates without word rates in the BOQ (3.2.38)			
140	General Hospital, Phuentsholing	OAAGPL- 2023-317	5	3.2.4	Non-collection/Non-accountal of RTPCR Charges	12,934,500.00	91,548.77	12,844,287.39
141	Health Flagship Programme (Gastric, Cervical and Breast cancer). Implemented by DoS, MoH. GoI PTA (FIC 5185)	SCID-2022- 402	1	3.2.4	Non-receipt of laboratory equipment and medicines	_	-	-
142	Dzongkhag Administration, Trongsa including five geogs	OAAGB- 2022-521	11	3.2.4	Non- accountal of the physical stock balance	-	-	
143	Development of Sports Infrastructure. Implemented by BoC. Funded by GoI PTA (FIC 4740)	GGD-2022- 421	2.2	3.2.5	Non-restoration of works by the contractor for the structure damaged while executing the awarded work - Nu. 58,665.00 (3.2.5)	58,665.00	_	58,665.00
	Dzongkhag Administration, Gasa	GGD-2022-			Irregularities in Handling, Storing and Using of explosive items - Nu. 56,816.15		·	
144	including four geogs	0AAGPL-	1.3	3.2.5	(3.2.5)  2. Improper supervision of obsolete	56,816.15	<del>-</del>	56,816.15
145	Tala Hydro Power Plant	2022-451	2	3.2.5	vehicles (3.1.4)	-	-	-
146	National Jersey Breeding Centre, Samtse	0AAGPL- 2023-14	1	3.2.5	Non-surrender of Unserviceable or Obsolete Items worth Nu. 1,995,257.00	-	-	-

147	Army Welfare Project, Distillery including Bonded Ware House and Card Board Factory , Samtse	OAAGPL- 2023-264	2	3.2.5	Non-Compliance to AWP Inventory Management Rules and Regulations 2013 on disposal and write off of unserviceable or obsolete items	-	-	-
148	Dzongkhag Administration, Zhemgang including eight Geogs	OAAGB- 2022-408	31	3.2.5	Non obtaining permits for road materials leading to liable fines and compensations	4,607,032.19	-	4,806,964.76
149	Dzongkhag Administration, Trashiyangtse including 8 Geogs	0AAGSJ- 2022-515	18	3.2.5	Non-utilization of RWSS materials - Nu. 2,399,330.00	2,399,330.00	-	2,399,330.00
150	National Poultry Development Centre, Gakidling, Sarpang	OAAGTS- 2022-600	1	3.2.5	Non-surrender of unserviceable items			
151	Development of Sports Infrastructure. Implemented by BoC. Funded by GoI PTA (FIC 4740)	GGD-2022- 421	2.1	3.2.6	Defective LED Stadium Light - Nu. 272,000.00 (3.2.6)	272,000.00	-	272,000.00
152	Dzongkhag Administration, Gasa including four geogs	GGD-2022- 461	3	3.2.6	Execution of sub-standard work - Nu. 452,000.00	452,000.00	484,692.60	-
153	Dzongkhag Administration, Gasa including four geogs	GGD-2022- 461	4.1	3.2.6	. Execution of defective works - Nu. 97,500.00 (3.2.6)	97,500.00	97,500.00	-
154	Dzongkhag Administration, Gasa including four geogs	GGD-2022- 461	6.1	3.2.6	1 Execution of defective works - Nu. 30,330.00 (3.2.6)	30,330.00		30,330.00
155	Dzongkhag Administration, Gasa including four geogs	GGD-2022- 461	10	3.2.6	. Defective works for the construction of irrigation channel at Damji under Goenkhamaed Gewog - Nu. 78,917.35 (3.2.6)	78,917.35	78,917.35	-
156	Dzongkhag Administration, Thimphu including 8 Geogs and Lingzhi Drungkhag Administration	GGD-2022- 464	11.2	3.2.6	Defective works for septic tank- Nu. 200,000.00(3.2.6)	200,000.00	200,000.00	_
	Dzongkhag Administration, Samtse including 15 Goegs, Dungkhags Administration,	OAAGPL-			Defective works in RCC Causeway & V-	200,000.00	200,000.00	
157	Dzongkhag Administration, Samtse including 15 Goegs,	2022-391 OAAGPL- 2022-391	3	3.2.6	Shape Drain  Defective work along Re-surfacing of Urban road within Samtse Municipality	-	-	-

	Dungkhags Administration, Tashichhoeling & Dophuchen							
159	Dzongkhag Administration, Samtse including 15 Goegs, Dungkhags Administration, Tashichhoeling & Dophuchen	OAAGPL- 2022-391	5.1	3.2.6	Execution of substandard work resulting to unfruitful expenses from government exchequer	-	-	-
160	Dzongkhag Administration, Samtse including 15 Goegs, Dungkhags Administration, Tashichhoeling & Dophuchen	OAAGPL- 2022-391	8	3.2.6	Execution of defective work - Nu.78,439,129.31	-	-	-
161	Dzongkhag Administration, Samtse including 15 Goegs, Dungkhags Administration, Tashichhoeling & Dophuchen	OAAGPL- 2022-391	15	3.2.6	Damage of V-shape drain along the Construction of Permanent Structure from Laptsakha to Thotneytar Farm Road	-	-	-
162	Dzongkhag Administration, Samtse including 15 Goegs, Dungkhags Administration, Tashichhoeling & Dophuchen	OAAGPL- 2022-391	22	3.2.6	Defective work in RCC Box Culvert Bridge at Lichi Kholo	-	-	-
163	Dzongkhag Administration, Samtse including 15 Goegs, Dungkhags Administration, Tashichhoeling & Dophuchen	OAAGPL- 2022-391	26	3.2.6	Defective work in construction of suspension bridge at Lamji & Merik	-	-	_
164	Dzongkhag Administration, Samtse including 15 Goegs, Dungkhags Administration, Tashichhoeling & Dophuchen	OAAGPL- 2022-391	47.1	3.2.6	Construction of farm road from Changzu to Tashachu (Assamtsha) under Norgaygang gewog and lapses thereof	_	-	-
165	Directorate of Services and Sherig Endowment Fund, MoE	SCID-2023- 304	1	3.2.6	Acceptance of defective equipment -Nu. 217,300.00	217,300.00	219,871.88	-
166	Regional Office, Department of Roads, Trongsa	OAAGB- 2022-409	1.2	3.2.6	Defective work at site	-	-	-
167	Regional Office, Department of Roads, Trongsa	OAAGB- 2022-409	3.1	3.2.6	Defective work at site		-	-
168	Regional Office, Department of Roads, Trongsa	OAAGB- 2022-409	5	3.2.6	Lapses in the blacktopping of Wangdigang-Korphu GC Road		-	-

169	Commercial Agriucture & Resilient Livelihood Enhancement Programme (CARLEP), Wengkhar including Regional Office, Khangma, and implementing agencies of Lhuntse, Mongar, P/gatshel,	0AAGB- 2022-411	7	3.2.6	Issues noted in chaff cutter distributed to beneficiaries	_	_	_
170	Commercial Agriucture & Resilient Livelihood Enhancement Programme (CARLEP), Wengkhar including Regional Office, Khangma, and implementing agencies of Lhuntse, Mongar, P/gatshel,	0AAGB- 2022-411	13	3.2.6	Supply of inferior quality CGI sheet and recoverable amount thereof	43,546.00	45,378.51	_
171	Dzongkhag Administration, Zhemgang including eight Geogs	OAAGB- 2022-408	27.4	3.2.6	Poor execution of work requiring rectification	18/8/18/8	10,070,001	_
172	Dzongkhag Administration, Zhemgang including eight Geogs	OAAGB- 2022-408	44.3	3.2.6	Deflection of bridge and defective works (3.2.6)	-	-	-
173	Dzongkhag Administration, Zhemgang including eight Geogs	0AAGB- 2022-408	58.5	3.2.6	Defective window shutters and inferior plywood lining (3.2.6)	-		
174	Dzongkhag Administration, Zhemgang including eight Geogs	0AAGB- 2022-408	77	3.2.6	Payment made for the works not executed as per specification	5,378.34	-	5,378.34
175	Dzongkhag Administration, Bumthang including four Geogs	OAAGB- 2022-410	2.6	3.2.6	Defective works of RRM wall	-	-	-
176	Regional Office, DoR, Lobesa, Punakha	OAAGTS- 2022-428	2	3.2.6	Non-replacement of defective Printer returned to supplier - Nu. 34,500.00			
177	Dzongkhag Administration, Punakha including 11 Geogs	OAAGTS- 2022-430	4	3.2.6	Defects in the recently completed Pavement strengthening works from Dzomi Junction to Shengana Gewog Centre requiring immediate rectification			
178	Dzongkhag Administration, Punakha including 11 Geogs	OAAGTS- 2022-430	5	3.2.6	Defects in Construction of Permanent Structures for Tamidamchu Farm Road (Package II)			

179	Dzongkhag Administration, Sarpang including 12 Geogs & Umling Dungkhag	OAAGTS- 2022-452	9	3.2.6	Supply of Desktop and Laptop other than the specification for Norbuling Central School			
180	Dzongkhag Administration, Sarpang including 12 Geogs & Umling Dungkhag	OAAGTS- 2022-452	10	3.2.6	Supply of LED Smart TV lower than the specification for Choekhorling MSS and excess payment thereof Nu. 13,500.00	13,500.00	13,659.78	
181	Dzongkhag Administration, Sarpang including 12 Geogs & Umling Dungkhag	OAAGTS- 2022-452	15	3.2.6	Supply of inferior quality office furniture - Nu.99,500.00			
182	Druk Air Corporation Ltd.	COAD-2022- 420	3	3.2.6	3. Acceptance of sub-standard work in extension of catering building and payment thereof Nu. 13,333.33 (3.2.6)			
183	Development of Sports Infrastructure. Implemented by BoC. Funded by GoI PTA (FIC 4740)	GGD-2022- 421	1	3.2.7	1. Non-rectification of Defective works (3.2.7)	-	<u>-</u>	-
184	Dzongkhag Administration, Thimphu including 8 Geogs and Lingzhi Drungkhag Administration	GGD-2022- 464	5	3.2.7	Defective works for Maintenance of Public Health Centre (PHC) at Lingzhi - Nu. 42,855.51(3.2.7)	42,855.51	•	42,855.51
185	Dzongkhag Administration, Thimphu including 8 Geogs and Lingzhi Drungkhag Administration	GGD-2022- 464	6.2	3.2.7	Non-rectification of Defective Works- Nu.29,600.00 (3.2.7)	29,600.00	29,600.00	_
186	Dzongkhag Administration, Thimphu including 8 Geogs and Lingzhi Drungkhag Administration	GGD-2022- 464	8.2	3.2.7	Non-rectification of defective works (3.2.7)	_	_	_
187	Dzongkhag Administration, Thimphu including 8 Geogs and Lingzhi Drungkhag Administration	GGD-2022- 464	10.2	3.2.7	Non-rectification of defective works-Nu. 10,000.00(3.2.7)	10,000.00		10,000.00
188	Dzongkhag Administration, Thimphu including 8 Geogs and Lingzhi Drungkhag Administration	GGD-2022- 464	13	3.2.7	Defective work in the Maintenance of Highway to Hongtsho Goenpa (Woe) Farm Road under Chang Gewog - Nu. 76,866.13(3.2.7)	76.866.00	76.866.00	
189	Royal Bhutan Police, HQ including RBP Division I, Paro; Prison Service Division; and Fire Fighting Services	GGD-2023- 116	6	3.2.7	Non-rectification of defective works(3.2.7)	- 0,000,00	-	-

190	Royal Bhutan Police, HQ including RBP Division I, Paro; Prison Service Division; and Fire Fighting Services	GGD-2023- 116	13	3.2.7	Rectification works needed in construction of G+2 family quarters at Denchi, Pemagatshel (3.2.7)	-	_	_
191	Resurfacing of Samtse- Tashicholing-Tendruk road (73kms). GoI PTA (FIC 5178)	OAAGPL- 2023-314	1	3.2.7	Defective work in resurfacing and construction of permanent works on Samtse – Tashicholing road	-	-	-
192	Construction of 40 bedded hospital at Dewathang. Implemented by HIDD, DoMSHI, MoH. GoI PTA (FIC 2958)	SCID-2022- 500	3	3.2.7	Non-rectification of defective road works	60,582.00		69,026.96
192	Construction of 40 bedded hospital at Dewathang. Implemented by HIDD, DoMSHI,	SCID-2022-	3	3.2.7	Non-functional of Auto-sensing Surgical	60,582.00	<u> </u>	69,026.96
193	MoH. GoI PTA (FIC 2958)  Construction of 40 bedded hospital at Dewathang.	500	4	3.2.7	scrub machine	150,000.00	-	150,000.00
194	Implemented by HIDD, DoMSHI, MoH. GoI PTA (FIC 2958) Food Security & Agriculture	SCID-2022- 500	5	3.2.7	Defective works for building and site development	-	-	-
195	Productivity Project (FSAPP) funded by Global Agriculture & Food Security Program (FSAPP). PMU with MoAF. Funded by WB	RTICD- 2022-426	1	3.2.7	Non-rectification of defective works executed at site for construction of Farm shop at Hatkhola under Norbugang Gewog, Samtse (2.2.10)	_		_
196	Supporting Climate Resilience and Transformational Change in the Agriculture Sector in Bhutan. PMU with GNHC. Funded by GCF (FIC 5227)	RTICD- 2022-566	1	3.2.7	Value for money not achieved for the amount invested on the construction of Irrigation Channels (3.2.7)	-	- -	-
197	Jigme Dorji National Park, Damji, Gasa	RTICD- 2023-101	1.1	3.2.7	Poor quality and non-rectification of defective drainage works	100,432.63		100,432.63
198	Jigme Dorji National Park, Damji, Gasa	RTICD- 2023-101	1.2	3.2.7	Non-rectification of defective blacktopping works at site	21,298.13	-	21,298.13
199	Dzongkhag Administration, Trongsa including five geogs	OAAGB- 2022-521	8.2	3.2.7	Defective works	-	<u>-</u>	
200	Dzongkhag Administration, Bumthang including four Geogs	OAAGB- 2022-410	1.8	3.2.7	Defective works along various stretches of the road	-	-	-

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201	Dzongkhag Administration, Trashiyangtse including 8 Geogs	OAAGSJ- 2022-515	14	3.2.7	Non-rectification of chain link fencing			
201		2022-313	14	3.2.7	at Gewog Center		<u> </u>	-
	Thromde Office, Samdrupjongkhar including CD,	OAAGSJ-						
202	Education sector & Revenue	2023-79	6	3.2.7	Substandard providing of eaves board	-	-	-
	Thromde Office,							
	Samdrupjongkhar including CD,	OAAGSJ-			Substandard construction of water			
203	Education sector & Revenue	2023-79	7	3.2.7	intake tank at Gayzor	-	-	-
	Thromde Office,							
204	Samdrupjongkhar including CD, Education sector & Revenue	OAAGSJ- 2023-79	8	3.2.7	8. Substandard construction of water intake tank at Lemshorong	_	_	_
204	Dzongkhag Administration,	2023-77	0	3.2.7	intake tank at Lemsnorong			-
	Samdrupjongkhar including 11							
	Geogs and two Dungkhags	0.4.4.667						
205	(Jomotsangkha & Samdrupcholing)	OAAGSJ- 2022-511	40	3.2.7	Taking over work and settlement of final bills without completion of work	_	_	_
203	Dzongkhag Administration,	2022 311	10	3.2.7	Budgetary funds utilized for payment of			
	Dagana including 14 Geogs &	OAAGTS-			non-budgetary activities - Nu.19,095.00			
206	Lhamoizingkha Dungkhag	2022-396	20	3.2.7	(3.2.7)	19,095.00		19,095.00
	Dzongkhag Administration,							
	Dagana including 14 Geogs &	OAAGTS-			Non-rectification of defective works -			
207	Lhamoizingkha Dungkhag	2022-396	49.1	3.2.7	Nu. 157,682.40 (3.2.7)			
	Dzongkhag Administration,				50. Non-rectification of defective works in improvement of Farm Roads (Laying			
	Dagana including 14 Geogs &	OAAGTS-			of GSB) from Norbuzingkha to Gopini			
208	Lhamoizingkha Dungkhag	2022-396	50	3.2.7	(Package A) (3.2.7)			
200	Up gradation of Bajo - Khuru SNH.	OAAGTS-			Defective works on Bajo-Khuru SNH			
209	Gol PTA [FIC 4718]	2022-429	1	3.2.7	Project			
	Dzongkhag Administration, Sarpang including 12 Geogs &	OAAGTS-						
210	Umling Dungkhag	2022-452	4.2	3.2.7	Defective BT works			
	Dzongkhag Administration,		1					
	Sarpang including 12 Geogs &	OAAGTS-			Rectification of farm road construction			
211	Umling Dungkhag	2022-452	6	3.2.7	under Drakchu Chiwog			
	Dzongkhag Administration,							
040	Sarpang including 12 Geogs &	OAAGTS-	40		Defective works on Yoezergang-to-			
212	Umling Dungkhag	2022-452	12	3.2.7	Yoezergang farm road			

					Defective works requiring rectification			
213	Dzongkhag Administration, Tsirang including 12 Geogs	OAAGTS- 2022-466	6	3.2.7	for the Construction of Pick and Drop at DMSS			
213	13H ang including 12 deogs	2022-400	U	3.2.7	Diviss			
	Phibsoo Wildlife Sanctuary,	OAAGTS-						
214	Singye, Sarpang	2023-59	1.3	3.2.7	Non-rectification of defects			
	5, 7, F - 8				Immediate requirement of restoration			
	ORIO Project, Dagapela under	OAAGTS-			and rectification of roads at certain			
215	Department of Roads, Sarpang	2023-61	5	3.2.7	stretches,			
	Dzongkhag Administration,				Budgetary funds utilised for payment of			
	Dagana including 14 Geogs &	OAAGTS-			non-budgetary activities -			
216	Lhamoizingkha Dungkhag	2022-396	12	3.2.7	Nu.430,586.00 (3.3.7)			
	Development of Sports		1					
	Infrastructure. Implemented by BoC. Funded by GoI PTA (FIC	GGD-2022-			Non-execution of works – Nu.			
217	4740)	421	2.3	3.2.8	145,436.33 (3.2.8)	_	_	-
	Dzongkhag Administration,			01110	(5.2.5)			
	Samtse including 15 Goegs,							
	Dungkhags Administration,	OAAGPL-			Delay in construction of ICT lab at			
218	Tashichhoeling & Dophuchen	2022-391	11	3.2.8	Goenshingaon Primary School	-	-	-
210	Department of School Education,	SCID-2022-	3.2	220	N			
219	MoE Commercial Agriuclture &	271	3.2	3.2.8	Non-completion of work on time	-	-	-
	Resilient Livelihood Enhancement							
	Programme (CARLEP), Wengkhar							
	including Regional Office,							
	Khangma, and implementing							
220	agencies of Lhuntse, Mongar,	OAAGB-	4-	220	, 1, p. 1,			
220	P/gatshel, Commercial Agriuclture &	2022-411	15	3.2.8	Incomplete Biogas plant	-	-	-
	Resilient Livelihood Enhancement							
	Programme (CARLEP), Wengkhar		1					
	including Regional Office,		1		18. Non-completion of work thereby			
	Khangma, and implementing		1		failing to serve the intended purpose			
224	agencies of Lhuntse, Mongar,	OAAGB-	40	220	for construction of Dry Land Irrigation			
221	P/gatshel, Commercial Agriuclture &	2022-411	18	3.2.8	at Khamdang and Toedtsho Gewog	-	-	-
	Resilient Livelihood Enhancement							
	Programme (CARLEP), Wengkhar		1					
	including Regional Office,	OAAGB-	1		Incomplete supply of Green House			
222	Khangma, and implementing	2022-411	21	3.2.8	poles	-	-	-

	agencies of Lhuntse, Mongar, P/gatshel,							
223	Dzongkhag Administration, Bumthang including four Geogs	OAAGB- 2022-410	8	3.2.8	Delays in supply of HDPE and fittings for Tangsibji and Shingyer WFP and LD not levied	87,347.75	-	90,908.68
224	Dzongkhag Administration, Bumthang including four Geogs	OAAGB- 2022-410	9	3.2.8	Non-installation of the smart irrigation items	180,490.00	-	187,848.06
225	Dzongkhag Administration, Dagana including 14 Geogs & Lhamoizingkha Dungkhag	OAAGTS- 2022-396	8.1	3.2.8	Deficiencies and lapses in construction of drinking water supply at Dagapela (3.2)			
226	Dzongkhag Administration, Tsirang including 12 Geogs	OAAGTS- 2022-466	7	3.2.8	Substantial delay in construction projects and non-deduction of Liquidated Damages from Running Account Bills			
227	Bhutan Telecom Limited (Corporate Office including Area and Branch offices)	COAD-2022- 483	1.2	3.2.8	1.2 Pending and undue delays in attending customers' complaint (3.2.8)			
228	Electricity Services Division, Bhutan Power Corporation Limited, Thimphu	COAD-2023- 277	2.3.1	3.2.8	Delay in completion of construction of G+1 staff quarter (5 nos.) at Nakula, Semtokha (3.2.8)			
229	Dzongkhag Administration, Gasa including four geogs	GGD-2022- 461	8	3.3.1	Wasteful expenditure for Clearing of Jungle at Wophu Settlement - Nu. 708,000.00 (3.3.1)	708,000.00	-	708,000.00
230	Department of Revenue & Customs	GGD-2022- 444	1	3.3.1	Failure in development of Bhutan Integrated Taxation System (BITS) for Goods Sales Tax (GST) implementation and its' cost implication thereof – Nu. 119,111,348.91 (3.3.1)	-	_	
231	Natural Resource Development Corporation Limited, Regional Office, Phuentsholing including offices at Gedu & Samtse	OAAGPL- 2023-269	2	3.3.1	A financial loss on the NRDCL from the extraction of sand at Lhamoizingkha, Dagana	-	-	-
232	Dzongkhag Administration, Samtse including 15 Goegs, Dungkhags Administration, Tashichhoeling & Dophuchen	OAAGPL- 2022-391	70	3.3.1	Lack of ownership resulting to unfruitful expenses of Government resources on Construction of Farm Road	_	_	_
233	Dzongkhag Administration, Samtse including 15 Goegs,	0AAGPL- 2022-391	43	3.3.1	No ownership/Improper usage of Sanitary Landfill (3.3.1)	-	-	_

	Dungkhags Administration, Tashichhoeling & Dophuchen							
234	Thromde , Phuentsholing including CD account, Revenue & Education Subsidy	OAAGPL- 2023-248	9.1	3.3.1	Wasteful Expenditure due to improper planning	-	-	-
235	Thromde , Phuentsholing including CD account, Revenue & Education Subsidy	OAAGPL- 2023-248	12.2	3.3.1	Unfruitful expenditure on drilling of Bore well – Nu.1,178,100.00	1	•	-
236	Department of Agriculture	RTICD- 2022-465	1.2	3.3.1	Wasteful expenditure incurred from the Construction of RRM wing wall below intake	4,568,375.78	•	4,568,375.78
237	Commercial Agriucture & Resilient Livelihood Enhancement Programme (CARLEP), Wengkhar including Regional Office, Khangma, and implementing agencies of Lhuntse, Mongar, P/gatshel,	OAAGB- 2022-411	17	3.3.1	Excess payment on account of purchase of HDPE pipes	52,628.73	57,092.80	-
238	Commercial Agriucture & Resilient Livelihood Enhancement Programme (CARLEP), Wengkhar including Regional Office, Khangma, and implementing agencies of Lhuntse, Mongar, P/gatshel,	OAAGB- 2022-411	20.2	3.3.1	Excess payment to the supplier due to supply not made as per specification	5,890.00	6,366.36	-
239	Regional Pig & Poultry Breeding Centre, Lingmethang, Mongar	OAAGB- 2023-35	4.2	3.3.1	Excess payment for RRM retaining wall	58,550.00	-	65,633.75
240	Dzongkhag Administration, Zhemgang including eight Geogs	0AAGB- 2022-408	19	3.3.1	Wastage of expenditure in the construction of abutment for Bailey bridge over Bortigang river under Bardho Gewog	4,109,541.00	-	4,109,541.00
241	Dzongkhag Administration, Trongsa including five geogs	OAAGB- 2022-521	5.2	3.3.1	Inferior quality of GSB works executed	-	-	-
242	Central Machinery Unit (CMU), Bumthang	OAAGB- 2022-574	1	3.3.1	Underutilization of blacktopped internal road and parking Nu.1.400 million	-	-	-

	Dzongkhag Administration,	OAAGB-			Avoidable expenditure due to irregular award of supply to other than the			
243	Lhuentse including eight Geogs	2022-579	24	3.3.1	successful bidder	27,944.00	27,944.00	-
244	Thromde Office, Samdrupjongkhar including CD, Education sector & Revenue	OAAGSJ- 2023-79	2	3.3.1	Improper planning of the construction of internal road and wasteful expenditure thereof - Nu.7,029,828.00		-	_
245	Dzongkhag Administration, Pemagatshel including 11 Geogs and Nganglam Dungkhag	OAAGSJ- 2022-531	8.1	3.3.1	Maintenance of farm roads without completing the contract on the providing and laying GSB led to irregular payment Nu. 841,132.00 and unfruitful expenditure	841,132.00	853,299.61	
246	Dungsam Cement Corporation Limited, Nganglam	OAAGSJ- 2023-11	1	3.3.1	1. Incorrect application of raw-mix and avoidable loss thereof - Nu. 47.27 million	-	-	
247	Dzongkhag Administration, Dagana including 14 Geogs & Lhamoizingkha Dungkhag	OAAGTS- 2022-396	3	3.3.1	Non-functional and partially functional RWSS and Flagship Schemes (3.3.1)			
248	Dzongkhag Administration, Dagana including 14 Geogs & Lhamoizingkha Dungkhag	OAAGTS- 2022-396	21.3	3.3.1	Excess deployment of laborers resulted into cost overrun - Nu.7.166 million (3.3.1)	250,032.80		259,403.90
249	Dzongkhag Administration, Punakha including 11 Geogs	OAAGTS- 2022-430	10	3.3.1	Farm Road construction from Toktokha to Bara causing damage to irrigation channel with resultant avoidable expenditure of Nu. 363,383.00	233,632.63		207,700.70
		COAD-2022-			i) Improper feasibility studies for implementation of SAP software by Bhutan Telecom leading to wasteful expenditures Nu. 145,865,757.07			
250	Druk Holding & Investments  Natural Resources Development Corporation Limited including Regional Office Paro, Wang	275(n) COAD-2022-	1	3.3.1	(3.3.1)	145,865,757.07		145,865,757.07
251	Service Centre	424	5	3.3.1	Wasteful expenditure (3.3.1)			
	National Housing Development	COAD-2022-						
252	Corporation Limited	519	4	3.3.1	4. Wasteful Expenditure (3.3.1)			
0.50	Dzongkhag Administration, Samtse including 15 Goegs, Dungkhags Administration,	OAAGPL-	1-1	0.040	Non-implementation of RWSS activity -	2 202 404 20		0.000.404.60
253	Tashichhoeling & Dophuchen	2022-391	17.1	3.3.10	Nu.2,889,196.00	2,889,196.00	-	2,889,196.00

	Food Security & Agriculture Productivity Project (FSAPP) funded by Global Agriculture & Food Security Program (FSAPP).	RTICD-			Non-execution of electric fencing work			
254	PMU with MoAF. Funded by WB	2022-426	2	3.3.10	worth	928,530.00	928,530.00	_
255	Electricity Services Division, Bhutan Power Corporation Limited, Samdrup Jongkha including Sub-station and Maintenance Division, Deothang and Distribution and Construction, BPC, Deothang	OAAGSJ- 2023-104	2.2	3.3.11	Improper execution of Fire Protection System	-	-	-
256	ORIO Project, Dagapela under Department of Roads, Sarpang	OAAGTS- 2023-61	2	3.3.11	2. Major dilemma for Operation & Maintenance services of Package B1, Nu. 5,600,460.00-(3.3.11)			
257	ORIO Project, Dagapela under Department of Roads, Sarpang	OAAGTS- 2023-61	3	3.3.11	3. Major dilemma for Operation & Maintenance services of Package B2, Nu. 5,627,130.00-(3.3.11)			
258	ORIO Project, Dagapela under Department of Roads, Sarpang	OAAGTS- 2023-61	4	3.3.11	4. Major dilemma for Operation & Maintenance services of Package C1, Nu. 10,542,301.70-(3.3.11)			
259	Commercial Agriucture & Resilient Livelihood Enhancement Programme (CARLEP), Wengkhar including Regional Office, Khangma, and implementing agencies of Lhuntse, Mongar, P/gatshel,	OAAGB- 2022-411	12	3.3.12	Uneconomical deployment of machineries	1,240,330.00	1,312,914.79	_
237	1 / gatanet,	2022 411	12	3.3.12	machineries	1,240,330.00	1,012,714.77	
260	Dzongkhag Administration, Zhemgang including eight Geogs	OAAGB- 2022-408	14.2	3.3.12	Uneconomical expenditure	59,833.00	61,013.27	-
264	Electricity Services Division, Bhutan Power Corporation Limited, Samdrup Jongkha including Sub-station and Maintenance Division, Deothang and Distribution and	OAAGSJ-		2242	Construction of Semi-Permanent Staff			
261	Construction, BPC, Deothang	2023-104	3	3.3.12	Quarters without equivalent benefits	-	<del>-</del>	-
262	Kouphuku International Diary Corporation, Chenari, Trashigang	OAAGSJ- 2023-288	4	3.3.12	Non realization of credit sales - Nu. 2,017,428.00	2,017,428.00	-	2,017,428.00

	ORIO Project, Dagapela under	OAAGTS-			1. Incomprehensible payment against Hire Chagres of Air Compressor and			
263	Department of Roads, Sarpang	2023-61	1	3.3.12	differences, Nu. 1,117,932.81-(3.3.12)			
264	Dzongkhag Administration, Dagana including 14 Geogs & Lhamoizingkha Dungkhag	OAAGTS- 2022-396	21.2	3.3.13	Abnormal deviation beyond allowable variation of +-20% (3.3.13)			
265	Farm Machinery Corporation Limited	COAD-2022- 575	7	3.3.13	No Standard loss rate and high variation in shrinkage/handling loss (3.3.13)			
266	Bhutan Ferro Alloys Limited, Phuentsholing	OAAGPL- 2023-282	5	3.3.15	Stock Balance of finished goods	-	<u>-</u>	-
267	Disaster Management project. Implemented by Department of Disaster Management, MoHCA. Funded by EU and WFP (FIC 5224 & 5603)	GGD-2022- 439	3	3.3.16	Outstanding Advances - Nu. 2,150,065.00 (3.3.16)	2,150,065.00	2,178,339.83	(28,274.83)
268	Dungsam Cement Corporation Limited, Nganglam	OAAGSJ- 2023-11	13	3.3.16	Non-realization of credit sales and others receivables - Nu. 310,390,832.54	•		-
269	Dzongkhag Administration, Pemagatshel including 11 Geogs and Nganglam Dungkhag	OAAGSJ- 2022-531	2.2	3.3.18	Pending settlements of compensation - Nu. 6,474,990.56	6,665,539.85	-	6,665,539.85
270	Dzongkhag Administration, Paro including 10 Geogs	GGD-2022- 460	5.1	3.3.2	Defective road and blockage resulting in underutilization of newly constructed farm road from Metakha to Thasazingkha under Naja Gewog (3.3.2)	-	-	-
271	Dzongkhag Administration, Thimphu including 8 Geogs and Lingzhi Drungkhag Administration	GGD-2022- 464	14	3.3.2	Non-operation of the Eco-tourism facility after completion (3.3.2)	_		_
272	Dzongkhag Administration, Chhukha including 11 Geogs & Dungkhag Administration, Phuentsholing	OAAGPL- 2022-450	20	3.3.2	20.Under-utilization of Water Reservoir Tank at Thongling Irrigation Channel	_		
273	Thromde , Phuentsholing including CD account, Revenue & Education Subsidy	OAAGPL- 2023-248	3	3.3.2	Under-utilization of Pool Vehicle (Electric Vehicle)	-	-	
274	Commercial Agriuclture & Resilient Livelihood Enhancement Programme (CARLEP), Wengkhar	OAAGB- 2022-411	19	3.3.2	Excess payment due to payment higher than the quoted rate in procurement of Barbed wire	9,900.00	10,049.72	-

	including Regional Office, Khangma, and implementing agencies of Lhuntse, Mongar,							
	P/gatshel, Commercial Agriuclture & Resilient Livelihood Enhancement							
	Programme (CARLEP), Wengkhar including Regional Office, Khangma, and implementing							
275	agencies of Lhuntse, Mongar, P/gatshel,	OAAGB- 2022-411	14	3.3.2	Non-deduction of 5% TDS from unlicensed transporter	3,675.00	3,730.58	-
276	Dzongkhag Administration, Lhuentse including eight Geogs	OAAGB- 2022-579	11	3.3.2	Stock of quarantine facility goods remain idle	1,687,930.00	_	1,722,336.03
270		2022-379	11	3.3.2	Temam rule	1,007,930.00	<del>-</del>	1,722,330.03
277	Dzongkhag Administration, Lhuentse including eight Geogs	OAAGB- 2022-579	18	3.3.2	Underutilization of Sangzey Production Unit at Khomagang	1,007,115.10	1,007,115.10	-
278	Dzongkhag Administration, Lhuentse including eight Geogs	OAAGB- 2022-579	42	3.3.2	Public property lying idle (3.3.2)	_	_	_
279	National Poultry Development Centre, Gakidling, Sarpang	OAAGTS- 2022-600	2	3.3.2				
2/9			Z	3.3.2	Idle syntax tanks at Relangthang Farm			
280	Central Regional Referral Hospital, Gelephu	OAAGTS- 2022-602	2	3.3.2	2. Non-operation of Cabin Facility since operation of CRRH till date (3.3.2)			
281	Central Regional Referral Hospital, Gelephu	OAAGTS- 2022-602	3	3.3.2	3. Underutilisation of donation fund - Nu. 2,267,624.00 (3.3.2)			
		GGD-2022-			Adjustment of prior year advance without supporting documents-			
282	Dungkhag Court, Lingzhi	620	2	3.3.20	Nu.25,000.00 (3.3.20)	25,000.00	-	25,000.00
283	Dungkhag Court, Lingzhi	GGD-2022- 620	1	3.3.20	Payment made without supporting documents (3.3.20)- Nu. 17,300.00	17,300.00	-	19,518.19
		GGD-2023-			Payment/Adjustment made on cost abstract without being substantiated by complete supporting documents			
284	Rabdeys, Dratshang Lhentshog	121	4.1	3.3.20	(Nu.294,750.00) (3.3.20)	294,750.00	<del>-</del>	294,750.00

					Payment made without being substantiated by complete supporting			
					documents and direct award of printing			
205	Dahdaya Duatshang I hantahag	GGD-2023- 121	7.1	3.3.20	and publication work (Nu.3,258,000.00 ) (3.3.20)	3,258,000.00	_	3.258.000.00
285	Rabdeys, Dratshang Lhentshog	121	7.1	3.3.20	(3.3.20)	3,230,000.00	<u> </u>	3,256,000.00
		GGD-2023-			Payment made on Photocopied			
286	Rabdeys, Dratshang Lhentshog	121	8	3.3.20	bill/documents: - Nu. 301,990.00	301,990.00	-	301,990.00
					Payment made without adequate			
		CCD 2022			documentation to support the			
287	Royal Privy Council	GGD-2023- 266	3	3.3.20	expenditures amounting to Nu. 30,425.00-(3.3.20)	30,425.00	-	30,425.00
					Excess Payment due to mismatch			33,12333
		GGD-2023-			figures in payment voucher and bills -			
288	Dratshang Lhentshog Secretariat	50	4.1	3.3.20	Nu. 52,795.58 (3.3.20)	52,795.58	-	52,795.58
	Dzongkhag Administration, Samtse including 15 Goegs,							
	Dungkhags Administration,	OAAGPL-			Payment without supporting			
289	Tashichhoeling & Dophuchen	2022-391	48.1	3.3.20	documents amounting - Nu.959,248.22	759,479.35	-	774,960.24
	Thromde, Phuentsholing							
200	including CD account, Revenue &	OAAGPL-	_	0.000	Improper documentation and less			
290	Education Subsidy	2023-248	7	3.3.20	execution of work at site	-	-	-
	Thromde, Phuentsholing including CD account, Revenue &	OAAGPL-			Payments made on improper documents/without supporting			
291	Education Subsidy	2023-248	13.1	3.3.20	documents -Nu.1,988,925.00	1,988,925.00	-	1,988,925.00
	Zaudation substay		10.12	0.0.20	Payment without supporting	2,700,720.00		2,500,520.00
		0.1.05			documents for acquisition of Eicher Bus			
292	Dzongkhag Administration, Zhemgang including eight Geogs	OAAGB- 2022-408	9	3.3.20	for Yebilaptsa Central School Nu. 47,676.00 and lapses thereof.	47,676.00	_	47,676.00
272	Zhengang meluung eight deogs	2022-400		3.3.20	Mismatch of Names and Citizenship	47,070.00	<del>-</del>	47,070.00
	Dzongkhag Administration,	OAAGB-			Identity Card numbers resulting to			
293	Zhemgang including eight Geogs	2022-408	21.2	3.3.20	doubtful payment of wages	33,000.00	-	33,000.00
	Dzongkhag Administration,	OAAGB-			Payment made without work order or			
294	Zhemgang including eight Geogs	2022-408	55	3.3.20	supply order	1,063,850.00	1,086,234.57	-
	Dranglyhag Administration	OAACB			Dormont made without work and an an			
295	Dzongkhag Administration, Zhemgang including eight Geogs	OAAGB- 2022-408	61	3.3.20	Payment made without work order or supply order	81,570.00	82.159.99	_
			"	5.5.20	Procurement and issue of PF toilet	01,070100	O=j107177	
	Dzongkhag Administration,	OAAGB-			materials without details of			
296	Zhemgang including eight Geogs	2022-408	85	3.3.20	beneficiaries	931,977.00	-	931,977.00

				1				
207	Technical Training Institute,	OAAGB-		2 2 20	Demonstration what are included	06 674 25		00.006.00
297	Chumey, Bumthang	2023-308	6	3.3.20	Payment on photocopied bill	86,671.35	-	88,096.08
298	Dzongkhag Administration, Bumthang including four Geogs	OAAGB- 2022-410	15	3.3.20	Payment made based on Photocopied bills - Nu.300,400.00 (3.3.20)	2,000.00	-	2,081.53
299	Regional Nublang Breeding Center, Tashiyangphu, Wamrong	OAAGSJ- 2023-8	2	3.3.20	Payment without supporting documents - Nu. 41,224.00	41,224.00	-	44,422.53
300	Electricity Services Division, Bhutan Power Corporation Limited, Samdrup Jongkha including Sub-station and Maintenance Division, Deothang and Distribution and Construction, BPC, Deothang	OAAGSJ- 2023-104	2.1	3.3.20	Payment of Bhutan Sales Tax (BST) refund without original vendor invoices and acknowledgement receipts	-	-	
301	Dzongkhag Administration, Dagana including 14 Geogs & Lhamoizingkha Dungkhag	OAAGTS- 2022-396	1.1	3.3.20	Payments made based on photocopied invoices and supporting documents - Nu. 109,835.00 (3.3.20)	109,835.00		109,835.00
302	Dzongkhag Administration, Dagana including 14 Geogs & Lhamoizingkha Dungkhag	OAAGTS- 2022-396	43	3.3.20	Payments made based on photocopied invoice and supporting documents - 38,461.02 (3.3.20)			
303	Dzongkhag Administration, Dagana including 14 Geogs & Lhamoizingkha Dungkhag	OAAGTS- 2022-396	54	3.3.20	Payments made based on photocopy invoice and supporting documents - Nu. 78,613.00 (3.3.20)	78,613.00		78,613.00
304	ORIO Project, Dagapela under Department of Roads, Sarpang	OAAGTS- 2023-61	7	3.3.20	7. Adjustment without supporting documents, Nu. 41,080.00-(3.3.20)	6,760.00		6,760.00
305	Waste Management Flagship Programme, NEC	GGD-2022- 389	1.1	3.3.21	Excess payment due to non-deduction of voids for the transportation of excavated rock - Nu. 496,838.88 (3.3.21)	496,838.88	496,838.88	-
306	Royal Civil Service Commission including CSWS	GGD-2022- 264	1	3.3.21	Double payment of benefits made for dependents of the members - Nu. 245,000.00 (3.3.21)	-	-	-
307	Department of Civil Registration and Census, MoHCA	GGD-2022- 514	1	3.3.21	Excess payment made to Institute for Management Studies Ltd. (IMSL), Serbithang on account of Food and Lodging payment during the conduct of Advocacy Strategy and Design Training Nu.60,900.00 (3.3.21)	60,900.00	61,060.18	

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					Excess payment on account of earth			
	Dzongkhag Administration, Paro	GGD-2022-			work excavation on formation cutting -			
308	including 10 Geogs	460	19.2	3.3.21	Nu. 117,013.65 (Dopshari Gewog)	-	-	-
					Excess payment in providing and fixing			
					roof framing, in trusses, purlins, rafter,			
	Dzongkhag Administration, Paro	GGD-2022-			post, post plates - Nu. 101,722.50			
309	including 10 Geogs	460	21	3.3.21	(Dogar Gewog)	101,722.50	-	101,722.50
					Double payment due to payment made			
		GGD-2022-			on Photocopied bill - Nu. 145,200.00			
310	Cabinet Secretariat	569	1	3.3.21	(3.3.21)			
310	Cabinet Secretariat	309	1	3.3.21	` ′	-		-
					Excess payment on quarantine charges			
		GGD-2022-			of minors due to non-application of			
311	Cabinet Secretariat	569	2.1	3.3.21	50% - Nu. 369,750.00 (3.3.	369,750.00	373,153.73	-
					Inadmissible payment of Travelling and			
					Daily allowances (TA/DA) due to			
					mismatch of travel claims with Check			
	Dzongkha Development	GGD-2022-			Post Management System (CPMS) data -			
312	Commission	615	1	3.3.21	Nu. 267,876.00 (3.3.21)	19,500.00	19,538.47	-
					Inadmissible payment of Travelling and			
					Daily allowances (TA/DA) due to			
					mismatch of travel claims with Check			
	Dzongkha Development	GGD-2022-			Post Management System (CPMS) data -			
313	Commission	615	1	3.3.21	Nu. 267,876.00 (3.3.21)	24,508.00	24,556.34	-
					Inadmissible payment of Travelling and			
					Daily allowances (TA/DA) due to			
					mismatch of travel claims with Check			
	Dzongkha Development	GGD-2022-			Post Management System (CPMS) data -			
314	Commission	615	1	3.3.21	Nu. 267,876.00 (3.3.21)	41,252.00	41,333.37	-
					Inadmissible payment of Travelling and	,	,	
					Daily allowances (TA/DA) due to			
					mismatch of travel claims with Check			
	Dzongkha Development	GGD-2022-			Post Management System (CPMS) data -			
315	Commission	615	1	3.3.21	Nu. 267,876.00 (3.3.21)	18,000.00	18,035.51	-
			1	İ	Inadmissible payment of Travelling and	,	,	
					Daily allowances (TA/DA) due to			
					mismatch of travel claims with Check			
	Dzongkha Development	GGD-2022-			Post Management System (CPMS) data -			
316	Commission	615	1	3.3.21	Nu. 267,876.00 (3.3.21)	16.500.00	16,532.55	_
<u> </u>		1	† <del>-</del>		•		_ = =,00 = .00	
	D 11 D 1	COD COO			Inadmissible payment of Travelling and			
	Dzongkha Development	GGD-2022-		0.001	Daily allowances (TA/DA) due to	4 = 000 00	4 = 000 = 0	
317	Commission	615	1	3.3.21	mismatch of travel claims with Check	15,000.00	15,029.59	-

					Post Management System (CPMS) data - Nu. 267,876.00 (3.3.21)			
					Inadmissible payment of Travelling and			
					Daily allowances (TA/DA) due to			
					mismatch of travel claims with Check			
	Dzongkha Development	GGD-2022-			Post Management System (CPMS) data -			
318	Commission	615	1	3.3.21	Nu. 267,876.00 (3.3.21)	45,316.00	45,405.39	-
					Inadmissible payment of Travelling and			
					Daily allowances (TA/DA) due to			
					mismatch of travel claims with Check			
	Dzongkha Development	GGD-2022-			Post Management System (CPMS) data -			
319	Commission	615	1	3.3.21	Nu. 267,876.00 (3.3.21)	25,500.00	25,550.30	-
					Inadmissible payment of Travelling and			
					Daily allowances (TA/DA) due to			
		225 222			mismatch of travel claims with Check			
000	Dzongkha Development	GGD-2022-		0.004	Post Management System (CPMS) data -	2 = 2 2 2 2 2		
320	Commission	615	1	3.3.21	Nu. 267,876.00 (3.3.21)	25,500.00	25,550.30	-
					Inadmissible payment of Travelling and			
					Daily allowances (TA/DA) due to mismatch of travel claims with Check			
	Dzongkha Development	GGD-2022-						
321	Commission	615	1	3.3.21	Post Management System (CPMS) data - Nu. 267,876.00 (3.3.21)	17.300.00	17,334.13	
321	Commission	013	1	3.3.21	Inadmissible payment of Travelling and	17,300.00	17,334.13	_
					Daily allowances (TA/DA) due to			
					mismatch of travel claims with Check			
	Dzongkha Development	GGD-2022-			Post Management System (CPMS) data -			
322	Commission	615	1	3.3.21	Nu. 267,876.00 (3.3.21)	19,500.00	19,538.47	_
522	dominiosion	010	1	0.0.21	Excess Payment of Daily Allowance for	17,500100	13,000.17	
					officials who have attended			
	Dzongkha Development	GGD-2022-			workshops/Day meeting -			
323	Commission	615	2	3.3.21	Nu.648,160.00 (3.3.21)	27,750.00	27,804.74	-
					Excess Payment of Daily Allowance for	,	,	
					officials who have attended			
	Dzongkha Development	GGD-2022-			workshops/Day meeting -			
324	Commission	615	2	3.3.21	Nu.648,160.00 (3.3.21)	15,000.00	-	15,000.00
					Excess Payment of Daily Allowance for		_	
					officials who have attended			
	Dzongkha Development	GGD-2022-			workshops/Day meeting -			
325	Commission	615	2	3.3.21	Nu.648,160.00 (3.3.21)	3,910.00	3,920.28	-
	Dzongkha Development	GGD-2022-			Excess Payment of Daily Allowance for			
326	Commission	615	2	3.3.21	officials who have attended	5,250.00	5,263.81	-

					workshops/Day meeting - Nu.648,160.00 (3.3.21)			
					Nu.040,100.00 (3.3.21)			
327	Dzongkha Development Commission	GGD-2022- 615	2	3.3.21	Excess Payment of Daily Allowance for officials who have attended workshops/Day meeting - Nu.648,160.00 (3.3.21)	5,250.00	5,260.36	_
327	Commission	013		3.3.21	Excess Payment of Daily Allowance for officials who have attended	3,230.00	3,200.30	
328	Dzongkha Development Commission	GGD-2022- 615	2	3.3.21	workshops/Day meeting - Nu.648,160.00 (3.3.21)	45,750.00	45,840.25	-
220	Dzongkha Development	GGD-2022-		2.2.24	Excess Payment of Daily Allowance for officials who have attended workshops/Day meeting -	12.000.00	40.000.67	
329	Commission	615	2	3.3.21	Nu.648,160.00 (3.3.21)  Excess Payment of Daily Allowance for officials who have attended	12,000.00	12,023.67	-
330	Dzongkha Development Commission	GGD-2022- 615	2	3.3.21	workshops/Day meeting - Nu.648,160.00 (3.3.21)	37,500.00	37,573.97	-
331	Dzongkha Development Commission	GGD-2022- 615	2	3.3.21	Excess Payment of Daily Allowance for officials who have attended workshops/Day meeting - Nu.648,160.00 (3.3.21)	15,750.00	15,781.07	
331	Dzongkha Development	GGD-2022-	2	3.3.21	Excess Payment of Daily Allowance for officials who have attended workshops/Day meeting -	13,730.00	13,761.07	-
332	Commission	615	2	3.3.21	Nu.648,160.00 (3.3.21)  Excess Payment of Daily Allowance for	47,250.00	47,343.21	-
333	Dzongkha Development Commission	GGD-2022- 615	2	3.3.21	officials who have attended workshops/Day meeting - Nu.648,160.00 (3.3.21)	20,250.00	20,289.95	_
	Dzongkha Development	GGD-2022-			Excess Payment of Daily Allowance for officials who have attended workshops/Day meeting -	17.770.00	47.704.10	(10.01)
334	Commission	615	2	3.3.21	Nu.648,160.00 (3.3.21)  Excess Payment of Daily Allowance for officials who have attended	15,750.00	15,791.43	(13.81)
335	Dzongkha Development Commission	GGD-2022- 615	2	3.3.21	workshops/Day meeting - Nu.648,160.00 (3.3.21)	15,750.00	16,102.11	_
	Dzongkha Development	GGD-2022-			Excess Payment of Daily Allowance for officials who have attended workshops/Day meeting -			
336	Commission	615	2	3.3.21	Nu.648,160.00 (3.3.21)	33,000.00	33,175.56	-

					Excess Payment of Daily Allowance for officials who have attended			
	Dzongkha Development	GGD-2022-			workshops/Day meeting -			
337	Commission	615	2	3.3.21	Nu.648,160.00 (3.3.21)	5,250.00	5,260.36	-
					Excess Payment of Daily Allowance for	,	·	
					officials who have attended			
	Dzongkha Development	GGD-2022-			workshops/Day meeting -			
338	Commission	615	2	3.3.21	Nu.648,160.00 (3.3.21)	5,250.00	5,260.36	-
					Excess Payment of Daily Allowance for			
					officials who have attended			
	Dzongkha Development	GGD-2022-			workshops/Day meeting -			
339	Commission	615	2	3.3.21	Nu.648,160.00 (3.3.21)	10,500.00	10,520.71	-
					Excess Payment of Daily Allowance for			
		00D 0000			officials who have attended			
240	Dzongkha Development	GGD-2022-		2 2 24	workshops/Day meeting -	40 500 00	40 500 54	
340	Commission	615	2	3.3.21	Nu.648,160.00 (3.3.21)	10,500.00	10,520.71	-
					Excess Payment of Daily Allowance for officials who have attended			
	Dzongkha Development	GGD-2022-			workshops/Day meeting -			
341	Commission	615	2	3.3.21	Nu.648,160.00 (3.3.21)	10,500.00	10,520.71	_
341	Commission	013		3.3.21	Excess Payment of Daily Allowance for	10,300.00	10,320.71	
					officials who have attended			
	Dzongkha Development	GGD-2022-			workshops/Day meeting -			
342	Commission	615	2	3.3.21	Nu.648,160.00 (3.3.21)	13,500.00	13,526.63	_
0.12	dominiosion.	010	_	0.0.22	Excess Payment of Daily Allowance for	10,000.00	15,626.65	
					officials who have attended			
	Dzongkha Development	GGD-2022-			workshops/Day meeting -			
343	Commission	615	2	3.3.21	Nu.648,160.00 (3.3.21)	36,750.00	36,822.49	-
					Excess Payment of Daily Allowance for			
					officials who have attended			
	Dzongkha Development	GGD-2022-			workshops/Day meeting -			
344	Commission	615	2	3.3.21	Nu.648,160.00 (3.3.21)	36,750.00	36,822.49	-
					Excess Payment of Daily Allowance for			
					officials who have attended			
	Dzongkha Development	GGD-2022-			workshops/Day meeting -			
345	Commission	615	2	3.3.21	Nu.648,160.00 (3.3.21)	27,000.00	27,053.26	-
					Excess Payment of Daily Allowance for			
		000 0000			officials who have attended			
	Dzongkha Development	GGD-2022-			workshops/Day meeting -	24.772.22	0.4.000.40	
346	Commission	615	2	3.3.21	Nu.648,160.00 (3.3.21)	36,750.00	36,822.49	-
	Dzongkha Development	GGD-2022-			Excess Payment of Daily Allowance for			
347	Commission	615	2	3.3.21	officials who have attended	25,500.00	25,550.30	-

					workshops/Day meeting - Nu.648,160.00 (3.3.21)			
					Excess Payment of Daily Allowance for officials who have attended			
	Dzongkha Development	GGD-2022-			workshops/Day meeting -			
348	Commission	615	2	3.3.21	Nu.648,160.00 (3.3.21) Excess Payment of Daily Allowance for	10,500.00	10,520.71	-
					officials who have attended			
	Dzongkha Development	GGD-2022-			workshops/Day meeting -			
349	Commission	615	2	3.3.21	Nu.648,160.00 (3.3.21)	25,500.00	25,550.30	-
					Excess Payment of Daily Allowance for officials who have attended			
	Dzongkha Development	GGD-2022-			workshops/Day meeting -			
350	Commission	615	2	3.3.21	Nu.648,160.00 (3.3.21)	17,250.00	17,284.03	-
					Excess Payment of Daily Allowance for			
	Dzongkha Development	GGD-2022-			officials who have attended workshops/Day meeting -			
351	Commission	615	2	3.3.21	Nu.648,160.00 (3.3.21)	36,750.00	36,750.00	-
					Excess Payment of Daily Allowance for			
	Describe Describeration	CCD 2022			officials who have attended			
352	Dzongkha Development Commission	GGD-2022- 615	2	3.3.21	workshops/Day meeting - Nu.648,160.00 (3.3.21)	39,750.00	39,750.00	_
552	Dzongkhag Administration,	010	-	0.0.21	1441010)200100 (010121)	03,700.00	33,730100	
	Thimphu including 8 Geogs and				Excess payment for the construction of			
353	Lingzhi Drungkhag Administration	GGD-2022- 464	4	3.3.21	Girl's hostel and kitchen at Kuzhugchen MSS -Nu. 145,574.00(3.3.21)			
353	Dzongkhag Administration,	404	4	3.3.21	MSS -Nu. 145,574.00(3.3.21)	-	-	-
	Thimphu including 8 Geogs and				Excess payment due to less -deduction			
	Lingzhi Drungkhag	GGD-2022-			of Windows from the half brick work in			
354	Administration Dzongkhag Administration,	464	8.1	3.3.21	super-structure -Nu. 24,990.00(3.3.21)	24,990.00	24,990.00	-
	Thimphu including 8 Geogs and							
	Lingzhi Drungkhag	GGD-2022-			Excess payment due non-deduction of			
355	Administration	464	9.1	3.3.21	openings- Nu. 22,049.28(3.3.21)	22,049.28	22,817.68	-
	Dzongkhag Administration, Thimphu including 8 Geogs and				Inadmissible payment for Occupational			
	Lingzhi Drungkhag	GGD-2022-			Health and Safety (OHS2) - Nu.			
356	Administration	464	9.2	3.3.21	95,196.00(3.3.21)	95,196.00	95,196.00	-
	Dzongkhag Administration,							
	Thimphu including 8 Geogs and Lingzhi Drungkhag	GGD-2022-			Excess payment due to short execution			
357	Administration	464	10.1	3.3.21		113,463.00	113,463.00	-

1	Dzongkhag Administration,		1	1				
	Thimphu including 8 Geogs and				Excess payment due to non-deduction			
	Lingzhi Drungkhag	GGD-2022-			of RCC from concrete brick work - Nu.			
358	Administration	464	11.1	3.3.21	178,233.60(3.3.21)	178,233.60	190,421.85	-
	Dzongkhag Administration,							
	Thimphu including 8 Geogs and				Excess payment of Special Retirement			
	Lingzhi Drungkhag	GGD-2022-			Scheme for Gaydrung-Nu. 134,080.00			
359	Administration	464	16	3.3.21	(3.2.21)	16,760.00	16,980.41	-
	Dzongkhag Administration,							
	Thimphu including 8 Geogs and				Excess payment of Special Retirement			
	Lingzhi Drungkhag	GGD-2022-			Scheme for Gaydrung-Nu. 134,080.00			
360	Administration	464	16	3.3.21	(3.2.21)	16,760.00	-	16,760.00
	Dzongkhag Administration,							
	Thimphu including 8 Geogs and				Excess payment of Special Retirement			
	Lingzhi Drungkhag	GGD-2022-			Scheme for Gaydrung-Nu. 134,080.00			
361	Administration	464	16	3.3.21	(3.2.21)	16,760.00	-	16,760.00
	Dzongkhag Administration,							·
	Thimphu including 8 Geogs and				Excess payment of Special Retirement			
	Lingzhi Drungkhag	GGD-2022-			Scheme for Gaydrung-Nu. 134,080.00			
362	Administration	464	16	3.3.21	(3.2.21)	16,760.00	-	16,760.00
	Dzongkhag Administration,							
	Thimphu including 8 Geogs and				Excess payment of Special Retirement			
	Lingzhi Drungkhag	GGD-2022-			Scheme for Gaydrung-Nu. 134,080.00			
363	Administration	464	16	3.3.21	(3.2.21)	16,760.00	16,991.43	-
	Dzongkhag Administration,							
	Thimphu including 8 Geogs and							
	Lingzhi Drungkhag	GGD-2022-			Release of excess subsidy - Nu.			
364	Administration	591	1	3.3.21	10,122,896.00 (3.3.21)	-	-	-
	Dzongkhag Administration,							
	Thimphu including 8 Geogs and							
	Lingzhi Drungkhag	GGD-2022-			Excess payment of stipend at Lingzhi			
365	Administration	464	17	3.3.21	Pry School- Nu. 38,800.00(3.3.21)	38,800.00	38,902.05	-
	Urban Transport Project. PMU							
	with Cabinet Secretariat. Funded	GGD-2022-			Excess Payment due to Less Execution			
366	by GEF	591	3	3.3.21	of Work - Nu. 166, 114.65 ( 3.3.21)	166,114.45	174,306.40	_
330	Dzongkhag Administration,	371	1	0.0.21	01 11 01 11 11 11 11 ( 01.01.21)	IOUJIITIU	17 1,000.10	
	Thimphu including 8 Geogs and				Full DA paid for the absence of less than			
	Lingzhi Drungkhag	GGD-2022-			12 hours from the duty station -Nu.			
367	Administration	464	2	3.3.21	50,500.00(3.3.21)	25,000.00	_	25,000.00
337	Dzongkhag Administration,	101	+-	0.0.21	00,000,000(0,00021)	20,000,00		20,000.00
	Thimphu including 8 Geogs and				Full DA paid for the absence of less than			
	Lingzhi Drungkhag	GGD-2022-			12 hours from the duty station -Nu.			
368	Administration	464	2	3.3.21	50,500.00(3.3.21)	2,500.00	2,748.22	_
500	manimisti ativii	101		J.J.21	00,000,000	2,300.00	2) / TU:22	

Ì	Dzongkhag Administration,							
	Thimphu including 8 Geogs and	CCD 2022			Full DA paid for the absence of less than 12 hours from the duty station -Nu.			
369	Lingzhi Drungkhag Administration	GGD-2022- 464	2	3.3.21	50,500.00(3.3.21)	2,000.00	2,153.86	_
309	Dzongkhag Administration,	404		3.3.21	30,300.00(3.3.21)	2,000.00	2,133.00	
	Thimphu including 8 Geogs and				Full DA paid for the absence of less than			
	Lingzhi Drungkhag	GGD-2022-			12 hours from the duty station -Nu.			
370	Administration	464	2	3.3.21	50,500.00(3.3.21)	3,000.00	3,041.42	-
	Dzongkhag Administration,				, ,	,	·	
	Thimphu including 8 Geogs and				Full DA paid for the absence of less than			
	Lingzhi Drungkhag	GGD-2022-			12 hours from the duty station -Nu.			
371	Administration	464	2	3.3.21	50,500.00(3.3.21)	9,000.00	-	9,000.00
	Dzongkhag Administration,							
	Thimphu including 8 Geogs and				Full DA paid for the absence of less than			
	Lingzhi Drungkhag	GGD-2022-		0.004	12 hours from the duty station -Nu.	. =00.00		. =
372	Administration	464	2	3.3.21	50,500.00(3.3.21)	4,500.00	-	4,500.00
	Department of Culture including				125			
	National Library & Archives, Royal Academy of Performing				1.2 Excess payment made due to erroneous measurement for valuation			
	Arts and Hindu Dharma	GGD-2022-			of the property. Nu. 3,346,412.60			
373	Sumudhya	589	2	3.3.21	(3.3.21)	_	_	_
373	Junuanya	307	_	3.3.21	(3.3.21)			
	Diverte water Compieses McE	CCD 2022			2 Evenes novement of training for No			
374	Directorate Services, MoF, including vehicle quota systems	GGD-2023- 56	2	3.3.21	2. Excess payment of training fee - Nu. 61,440.00 (3.3.21)	61.440.00	63,985.13	
3/4	including venicle quota systems	30		3.3.21	8. Mismatch of census records	01,440.00	03,703.13	
					maintained in ZESt resulting into excess			
	Directorate of Services including	GGD-2023-			payment of transportation charges -Nu.			
375	all other Departments of MoFA	73	8	3.3.21	52,365.76(3.3.21)	52,365.76	-	56,187.76
	•				2. Excess salary paid due to one	·		·
					additional annual increment during pay			
	Directorate of Services including	GGD-2023-			revision and promotion- Nu. 59,540.00			
376	all other Departments of MoFA	73	2	3.3.21	(3.3.21)	27,960.00	28,309.31	-
					2. Excess salary paid due to one			
					additional annual increment during pay			
	Directorate of Services including	GGD-2023-		0.004	revision and promotion- Nu. 59,540.00	4==00.00	4	
377	all other Departments of MoFA	73	2	3.3.21	(3.3.21)	17,700.00	17,758.19	-
					2. Excess salary paid due to one			
1	Directorate of Services including	GGD-2023-			additional annual increment during pay revision and promotion– Nu. 59,540.00			
378	all other Departments of MoFA	73	2	3.3.21	(3.3.21)	13,680.00	14,444.58	_
370	an omer beparaments of mora	7.5	<del>-</del>	3.3.21	(0.0.21)	13,000.00	17,777.30	
		CCD 2022			Possessing the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the sta			
270	Suppose Count of Physics	GGD-2023-	,	2 2 24	Excess payment due to short/non-	112 000 00	112.075.02	
379	Supreme Court of Bhutan	129	2	3.3.21	execution of work Nu. 227300(3.3.21)	113,000.00	113,965.92	-

1				Í				İ
		GGD-2023-			Even as maxim out divisits about /max			
380	Supreme Court of Bhutan	129	2	3.3.21	Excess payment due to short/non- execution of work Nu. 227300(3.3.21)	47,000.00	47,000.00	
360	Supreme court of Bhutan	129		3.3.21	execution of work Nu. 227500(5.5.21)	47,000.00	47,000.00	-
201		GGD-2023-		0.004	Excess payment due to short/non-		<b></b>	
381	Supreme Court of Bhutan	129	2	3.3.21	execution of work Nu. 227300(3.3.21)	7,300.00	7,568.80	-
		GGD-2023-			Excess payment due to short/non-			
382	Supreme Court of Bhutan	129	2	3.3.21	execution of work Nu. 227300(3.3.21)	60,000.00	60,000.00	-
	Royal Institute of Tourism and	GGD-2023-			Inadmissible payments made to Tashi			
383	Hospitality	271	1	3.3.21	Namgay Resort: Nu. 15,150.00 (3.3.21)	15,150.00	15,150.00	-
	Royal Institute of Tourism and	GGD-2023-			Excess payment made for Kitchen items			
384	Hospitality	271	2	3.3.21	purchased - Nu. 47,971.50(3.3.21)	47,971.50	48,980.87	-
					Excess payment due to short/non-			
		GGD-2023-			execution of BoQ item work - Nu.			
385	Rabdeys, Dratshang Lhentshog	121	1.1	3.3.21	749,833.36 (3.3.21)	749,833.36	-	749,833.36
					(33.25)	1 21,000.00		,
		GGD-2023-			Excess Payment of DSA (Nu.34,560.00)			
386	Rabdeys, Dratshang Lhentshog	121	6	3.3.21	(3.3.21)	34,560.00	_	34,560.00
300	Tourism Council of Bhutan	121	0	3.3.21	(3.3.21)	34,300.00	<del>-</del>	34,300.00
	including Foreign Exchange							
	(FOREX) Accounts and Allocation				Excess payment due to non-execution			
	for Sustainable Tourism	GGD-2023-			of work as per BoQ - Nu. 47,105.10			
387	Development	142	2	3.3.21	(3.3.21)	47,105.10	-	48,065.27
	Tourism Council of Bhutan							
	including Foreign Exchange							
	(FOREX) Accounts and Allocation				Inadmissible payment due to non-			
	for Sustainable Tourism	GGD-2023-			execution of works at site- Nu.			
388	Development	142	1	3.3.21	220,167.90 (3.3.21)	220,167.90	-	224,655.71
	Tourism Council of Bhutan							
	including Foreign Exchange				Inadmissible narment of honori			
	(FOREX) Accounts and Allocation for Sustainable Tourism	GGD-2023-			Inadmissible payment of honorarium for hire of experts - Nu.			
389	Development	142	3	3.3.21	96,156.00(3.3.21)	7.500.00	_	7.500.00
307	Tourism Council of Bhutan	174	,	3.3.21	70,130,00(3,3,21)	7,500.00	<del>-</del>	7,500.00
	including Foreign Exchange							
	(FOREX) Accounts and Allocation				Inadmissible payment of honorarium			
	for Sustainable Tourism	GGD-2023-			for hire of experts - Nu.			
390	Development	142	3	3.3.21	96,156.00(3.3.21)	7,500.00	<u> </u>	7,500.00

	Tourism Council of Bhutan including Foreign Exchange							
	(FOREX) Accounts and Allocation				Inadmissible payment of honorarium			
	for Sustainable Tourism	GGD-2023-			for hire of experts - Nu.			
391	Development	142	3	3.3.21	96,156.00(3.3.21)	3,750.00	-	3,750.00
	Tourism Council of Bhutan							
	including Foreign Exchange							
	(FOREX) Accounts and Allocation				Inadmissible payment of honorarium			
	for Sustainable Tourism	GGD-2023-			for hire of experts - Nu.			
392	Development	142	3	3.3.21	96,156.00(3.3.21)	3,750.00	-	3,750.00
	Tourism Council of Bhutan							
	including Foreign Exchange							
	(FOREX) Accounts and Allocation	CCD 2022			Inadmissible payment of honorarium			
202	for Sustainable Tourism	GGD-2023- 142	3	3.3.21	for hire of experts - Nu.	2 500 00		2 500 00
393	Development Tourism Council of Bhutan	142	3	3.3.21	96,156.00(3.3.21)	2,500.00	<del>-</del>	2,500.00
	including Foreign Exchange							
	(FOREX) Accounts and Allocation				Inadmissible payment of honorarium			
	for Sustainable Tourism	GGD-2023-			for hire of experts - Nu.			
394	Development Tourism	142	3	3.3.21	96,156.00(3.3.21)	3,750.00	_	3,750.00
371	Tourism Council of Bhutan		-	0.0.21	70)100i00(0i0i <b>2</b> 1)	3). 30.00		5)750100
	including Foreign Exchange							
	(FOREX) Accounts and Allocation				Inadmissible payment of honorarium			
	for Sustainable Tourism	GGD-2023-			for hire of experts - Nu.			
395	Development	142	3	3.3.21	96,156.00(3.3.21)	10,500.00	-	10,500.00
	Tourism Council of Bhutan							
	including Foreign Exchange							
	(FOREX) Accounts and Allocation				Inadmissible payment of honorarium			
	for Sustainable Tourism	GGD-2023-			for hire of experts - Nu.			
396	Development	142	3	3.3.21	96,156.00(3.3.21)	12,750.00	-	12,750.00
	Tourism Council of Bhutan							
	including Foreign Exchange							
	(FOREX) Accounts and Allocation	CCD 2022			Inadmissible payment of honorarium			
207	for Sustainable Tourism	GGD-2023-	2	2 2 24	for hire of experts - Nu.	0.000.00		0.000.00
397	Development Tourism Council of Bhutan	142	3	3.3.21	96,156.00(3.3.21)	9,000.00	<del>-</del>	9,000.00
	including Foreign Exchange							
	(FOREX) Accounts and Allocation				Inadmissible payment of honorarium			
	for Sustainable Tourism	GGD-2023-			for hire of experts - Nu.			
398	Development Tourism	142	3	3.3.21	96,156.00(3.3.21)	12,278.00	<del>-</del>	12,278.00
	•		1		•	-,		,-:
	Tourism Council of Bhutan including Foreign Exchange	GGD-2023-			Inadmissible payment of honorarium for hire of experts - Nu.			
399	(FOREX) Accounts and Allocation	142	3	3.3.21	96,156.00(3.3.21)	13,878.00	_	13,878.00
ンプブ	(FOREA) ACCOUNTS AND ANOCALION	174	J	3.3.41	70,130,00(3,3,41)	13,070.00	•	13,070.00

	for Sustainable Tourism Development							
	Tourism Council of Bhutan							
	including Foreign Exchange							
	(FOREX) Accounts and Allocation				Inadmissible payment of honorarium			
	for Sustainable Tourism	GGD-2023-			for hire of experts - Nu.			
400	Development	142	3	3.3.21	96,156.00(3.3.21)	9,000.00	-	9,000.00
	Tourism Council of Bhutan							
	including Foreign Exchange							
	(FOREX) Accounts and Allocation							
	for Sustainable Tourism	GGD-2023-			Inadmissible Payment of Porter/Pony -			
401	Development	142	4	3.3.21	Nu. 21,600.00 (3.3.21)	4,800.00	4,800.00	-
	Tourism Council of Bhutan							
	including Foreign Exchange							
	(FOREX) Accounts and Allocation for Sustainable Tourism	GGD-2023-			Inadmissible Payment of Porter/Pony -			
402	Development	142	4	3.3.21	Nu. 21,600.00 (3.3.21)	2,400.00	2,400.00	
402	Tourism Council of Bhutan	142	4	3.3.21	Nu. 21,000.00 (3.3.21)	2,400.00	2,400.00	
	including Foreign Exchange							
	(FOREX) Accounts and Allocation							
	for Sustainable Tourism	GGD-2023-			Inadmissible Payment of Porter/Pony -			
403	Development	142	4	3.3.21	Nu. 21,600.00 (3.3.21)	3,600.00	3,600.00	-
	Tourism Council of Bhutan				,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	.,	2,2222	
	including Foreign Exchange							
	(FOREX) Accounts and Allocation							
	for Sustainable Tourism	GGD-2023-			Inadmissible Payment of Porter/Pony -			
404	Development	142	4	3.3.21	Nu. 21,600.00 (3.3.21)	2,400.00	2,400.00	-
	Tourism Council of Bhutan							
	including Foreign Exchange							
	(FOREX) Accounts and Allocation							
	for Sustainable Tourism	GGD-2023-	_		Inadmissible Payment of Porter/Pony -			
405	Development	142	4	3.3.21	Nu. 21,600.00 (3.3.21)	1,200.00	1,200.00	-
	Tourism Council of Bhutan							
	including Foreign Exchange							
	(FOREX) Accounts and Allocation for Sustainable Tourism	CCD 2022			Inadmissible Dayment of Douter /Down			
406	Development	GGD-2023- 142	4	3.3.21	Inadmissible Payment of Porter/Pony - Nu. 21,600.00 (3.3.21)	1,200.00	1,200.00	
400	Tourism Council of Bhutan	144	4	3.3.41	Nu. 21,000.00 (3.3.21)	1,200.00	1,200.00	-
	including Foreign Exchange							
	(FOREX) Accounts and Allocation							
	for Sustainable Tourism	GGD-2023-			Inadmissible Payment of Porter/Pony -			
407	Development Tourism	142	4	3.3.21	Nu. 21,600.00 (3.3.21)	1,200.00	1,200.00	-

		GGD-2023-			Inadmissible payment of TA/DA due to mismatch of travel claims with CPMS			
408	Dratshang Lhentshog Secretariat	50	1	3.3.21	data- Nu. 36,764.00 ( 3.3.21 )	36,764.00	-	36,764.00
409	Dratshang Lhentshog Secretariat	GGD-2023- 50	3.1	3.3.21	3.1 Excess Payment due to Less Execution of Work. (Nu. 1,055, 055.27) (3.3.21)	1,055,055.27	-	1,055,055.27
410	Dratshang Lhentshog Secretariat	GGD-2023- 50	5.1	3.3.21	Excess payment due to short/non- execution of BoQ item work (Nu. 201,522.90) (3.3.21)	201,522.90	<u>-</u>	201,522.90
411	Tourism Council of Bhutan including Foreign Exchange (FOREX) Accounts and Allocation for Sustainable Tourism Development	GGD-2023- 142	6	3.3.21	Excess payment of assessment fees - Nu. 33,000.00	6.000.00	_	6.000.00
412	Tourism Council of Bhutan including Foreign Exchange (FOREX) Accounts and Allocation for Sustainable Tourism Development	GGD-2023- 142	6	3.3.21	Excess payment of assessment fees - Nu. 33,000.00	6,000.00		6,000.00
413	Tourism Council of Bhutan including Foreign Exchange (FOREX) Accounts and Allocation for Sustainable Tourism Development	GGD-2023- 142	6	3.3.21	Excess payment of assessment fees - Nu. 33,000.00	10,500.00	<u>-</u>	10,500.00
414	Tourism Council of Bhutan including Foreign Exchange (FOREX) Accounts and Allocation for Sustainable Tourism Development	GGD-2023- 142	6	3.3.21	Excess payment of assessment fees - Nu. 33,000.00	10,500.00	-	10,500.00
415	Dratshang Lhentshog Secretariat	GGD-2023- 50	6.1	3.3.21	Excess Payment due to Less Execution of Work. (Nu. 26,977.19) (3.3.21)	26,977.19		26,977.19
416	Tourism Council of Bhutan including Foreign Exchange (FOREX) Accounts and Allocation for Sustainable Tourism Development	GGD-2023- 142	5	3.3.21	Mismatch of travel claims with Check Post Management system (CPMS) data- Nu. 43,640.00 (3.3.21)	7,500.00	7,500.00	-
417	Tourism Council of Bhutan including Foreign Exchange (FOREX) Accounts and Allocation for Sustainable Tourism Development	GGD-2023- 142	5	3.3.21	Mismatch of travel claims with Check Post Management system (CPMS) data- Nu. 43,640.00 (3.3.21)	11,250.00	11,250.00	-

	Tourism Council of Bhutan including Foreign Exchange							
	(FOREX) Accounts and Allocation				Mismatch of travel claims with Check			
	for Sustainable Tourism	GGD-2023-			Post Management system (CPMS) data-			
418	Development	142	5	3.3.21	Nu. 43,640.00 (3.3.21)	8,750.00	8,750.00	-
	Tourism Council of Bhutan							
	including Foreign Exchange							
	(FOREX) Accounts and Allocation				Mismatch of travel claims with Check			
	for Sustainable Tourism	GGD-2023-			Post Management system (CPMS) data-			
419	Development	142	5	3.3.21	Nu. 43,640.00 (3.3.21)	5,000.00	5,000.00	-
	Tourism Council of Bhutan							
	including Foreign Exchange				M: . 1 6. 1 1			
	(FOREX) Accounts and Allocation	CCD 2022			Mismatch of travel claims with Check			
420	for Sustainable Tourism	GGD-2023-	_	2 2 21	Post Management system (CPMS) data-	2 500 00		2 500 00
420	Development Tourism Council of Bhutan	142	5	3.3.21	Nu. 43,640.00 (3.3.21)	2,500.00	<del>-</del>	2,500.00
	including Foreign Exchange							
	(FOREX) Accounts and Allocation				Mismatch of travel claims with Check			
	for Sustainable Tourism	GGD-2023-			Post Management system (CPMS) data-			
421	Development Development	142	5	3.3.21	Nu. 43,640.00 (3.3.21)	7,140.00	7,140.00	_
	Tourism Council of Bhutan		-	0.0.21	1101010100 (010121)	7,110.00	7,110100	
	including Foreign Exchange							
	(FOREX) Accounts and Allocation				Mismatch of travel claims with Check			
	for Sustainable Tourism	GGD-2023-			Post Management system (CPMS) data-			
422	Development	142	5	3.3.21	Nu. 43,640.00 (3.3.21)	1,500.00	1,500.00	-
	Bhutan Olympic Committee	GGD-2023-			Excess payment made to the contractor			
423	including 16 Federations	207	1	3.3.21	- Nu. 81,810.00 (3.3.21)	81,810.00	-	83,531.37
	<b>3</b>	-			, , , , , , , , , , , , , , , , , , , ,	,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,		,
	Bhutan Olympic Committee	GGD-2023-			Excess payment for installation of			
424	including 16 Federations	207	2	3.3.21	Luminaries Nu. 40,000.00 (3.3.21)	40,000.00	_	40,000.00
727	including to rederations	207	-	3.3.21	Lummaries Nu. 40,000.00 (3.3.21)	40,000.00	<del>_</del>	40,000.00
	DI . OI . O	000 0000						
425	Bhutan Olympic Committee	GGD-2023-	1	2 2 24	Excess Payment due to Short Execution	120 720 00		122 260 00
425	including 16 Federations	207	3	3.3.21	of Work - Nu. 120,720.00 (3.3.21)	120,720.00	<del>-</del>	123,260.08
	Bhutan Olympic Committee	GGD-2023-			Double payment of tuition fee and			
426	including 16 Federations	207	6	3.3.21	stipend -Nu. 114,006.00 (3.3.21)	114,006.00	-	114,006.00
	Royal Bhutan Police, HQ including							
	RBP Division I, Paro; Prison	CCD 2022			Excess payment due to incorrect			
427	Service Division; and Fire Fighting	GGD-2023-	1	2 2 24	computation of price adjustment-Nu.	1 276 604 41	1 277 (04 41	
427	Services	116	2	3.3.21	1,276,684.41(3.3.21)	1,276,684.41	1,276,684.41	-

	Royal Bhutan Police, HQ including							
	RBP Division I, Paro; Prison Service Division; and Fire Fighting	GGD-2023-			Excess payment due to incorrect computation of price adjustment-Nu.			
428	Services Services	116	3	3.3.21	26,626.03(3.3.21)	26,626.03	27,203.78	_
420	Royal Bhutan Police, HQ including	110	J	3.3.21	20,020.03(3.3.21)	20,020.03	27,203.70	
	RBP Division I, Paro; Prison				Excess payment due to incorrect			
	Service Division; and Fire Fighting	GGD-2023-			computation of price adjustment Nu.			
429	Services	116	4.2	3.3.21	64,982.68 (3.3.21)	64,982.68	-	66,435.45
	Royal Bhutan Police, HQ including			0.0	(4.6.1	0.0,000.00		,
	RBP Division I, Paro; Prison							
	Service Division; and Fire Fighting	GGD-2023-						
430	Services	116	4.1	3.3.21	Excess payment Nu. 92,088.00(3.3.21)	92,088.00	-	94,146.73
					Excess payment due to incorrect			
	Royal Bhutan Police, HQ including				computation of price adjustment for			
	RBP Division I, Paro; Prison				the construction of G+2 family quarters			
	Service Division; and Fire Fighting	GGD-2023-			at Denchi, Pemagatshel Nu.			
431	Services	116	5	3.3.21	231,146.45(3.3.21)	231,146.45	-	236,313.99
	Dzongkhag Administration,							
	Thimphu including 8 Geogs and	000 0000			Excess payment in the Construction of			
400	Lingzhi Drungkhag	GGD-2022-	40	2 2 24	64 Bedded Girls' Hostel at YGMSS,	456 400 00	454 005 44	E40.00
432	Administration	464	12	3.3.21	Chamgang - Nu. 156,130.00(3.3.21)	156,130.00	171,837.11	513.30
	Royal Bhutan Police, HQ including							
	RBP Division I, Paro; Prison Service Division; and Fire Fighting	GGD-2023-						
433	Services Services	116	14	3.3.21	Double payment of House Rent -	_	_	_
433	Royal Bhutan Police, HQ including	110	14	3.3.21	Double payment of House Kent -	-	-	-
	RBP Division I, Paro; Prison							
	Service Division; and Fire Fighting	GGD-2023-			Discrepancy in the issue of Refilled LPG			
434	Services	116	15	3.3.21	Cylinder - Nu.123,950.00(3.3.21)	_	_	_
101	Services	110	10	0.0.21	Excess payment to Contractor due to			
					less execution of work at site in			
					Remodeling and Refurbishment of Staff			
	Gaeddu College of Business	OAAGPL-			Quarters, Hostels and Auditorium - Nu.			
435	Studies	2022-390	1	3.3.21	295,732.00 (3.3.21)	-	-	-
	Dzongkhag Administration, Haa				Excess payment due to providing of			
	including six Geogs & Dungkhag	OAAGPL-			items other than specification - Nu.			
436	Administration, Sangbaykha	2022-445	2	3.3.21	165,003.99 (3.3.21)	-	-	-
	Dzongkhag Administration, Haa			<u> </u>	, ,			
	including six Geogs & Dungkhag	OAAGPL-			Excess Payment to contractor due to less execution of work at Site - Nu.			
437	Administration, Sangbaykha	2022-445	3.1	3.3.21	168,875.00 (3.3.21)	22,660.00	22,660.00	_
TJ/	mammisu auvii, sangbaykiia	2022 TTJ	J.1	0.0.41	100,070,00 (0.0.41)	22,000.00	<i>44</i> ,000.00	

	Dzongkhag Administration, Haa including six Geogs & Dungkhag	OAAGPL-			Excess payment in Construction of Milk Processing Unit (MPU) at Balamna due to non-deduction of windows - Nu.			
438	Administration, Sangbaykha	2022-445	4	3.3.21	73,647.51 (3.3.21)	73,651.14	75,636.69	-
439	Dzongkhag Administration, Haa including six Geogs & Dungkhag Administration, Sangbaykha	OAAGPL- 2022-445	13	3.3.21	Excess payment due to quantity of works paid more than quantity executed at site in construction of Drechu Bridge at Nakha-Tashigang Chiwog - Nu. 295,125.62 (3.3.21)	53,531.52	55,678.65	-
440	Calf Rearing Centre, Wangkha, Chhukha	OAAGPL- 2023-89	1.1	3.3.21	Excess payment to the contractor due to lapses in the measurement of items of work - Nu. 198,466.10 (3.3.21)	198,466.10	204,285.36	-
441	Calf Rearing Centre, Wangkha, Chhukha	OAAGPL- 2023-89	1.2	3.3.21	Excess deduction of Security Deposit and TDS resultant in excess payment to the contractor - Nu. 29,490.30 (3.3.21)	29,490.30	30,269.96	-
442	Calf Rearing Centre, Wangkha, Chhukha	OAAGPL- 2023-89	2	3.3.21	Excess payment of transportation charges due to payment made at higher rate than the quoted rate - Nu. 7,568.00 (3.3.21)	7,568.00	7,568.00	_
443	Natural Resource Development Corporation Limited, Regional Office, Phuentsholing including offices at Gedu & Samtse	OAAGPL- 2023-269	5.1	3.3.21	Excess payment due to illogical recoupment of Fuel for Mitigation work at Toorsa- Nu. 22,638.28 (3.3.21)	22,638.28	22,638.28	-
444	Natural Resource Development Corporation Limited, Regional Office, Phuentsholing including offices at Gedu & Samtse	OAAGPL- 2023-269	5.2	3.3.21	Excess payment due to recoupment of fuel without performing mitigation work-	17,529.00	17,529.00	-
445	Medical Stores and Distribution Division, Phuentsholingg	OAAGPL- 2023-315	2.1	3.3.21	Inadmissible/Excess payment of Travel and Daily Allowance	1,500.00	1,500.00	-
446	Medical Stores and Distribution Division, Phuentsholingg	OAAGPL- 2023-315	2.1	3.3.21	Inadmissible/Excess payment of Travel and Daily Allowance	3,000.00	3,000.00	-
447	Medical Stores and Distribution Division, Phuentsholingg	OAAGPL- 2023-315	2.1	3.3.21	Inadmissible/Excess payment of Travel and Daily Allowance	2,500.00	2,500.00	-
448	Medical Stores and Distribution Division, Phuentsholingg	OAAGPL- 2023-315	2.1	3.3.21	Inadmissible/Excess payment of Travel and Daily Allowance	5,000.00	5,000.00	-

449	Medical Stores and Distribution Division, Phuentsholingg	OAAGPL- 2023-315	2.1	3.3.21	Inadmissible/Excess payment of Travel and Daily Allowance	4,000.00	4,005.92
	Division, i nucleonomigg	2020 010	2.12	0.0.21	and Bany movance	1,000.00	1,000.72
450	Medical Stores and Distribution	OAAGPL-	2.1	2 2 21	Inadmissible/Excess payment of Travel	15 500 00	15 500 00
450	Division, Phuentsholingg	2023-315	2.1	3.3.21	and Daily Allowance	15,500.00	15,500.00 -
	Medical Stores and Distribution	OAAGPL-			Inadmissible/Excess payment of Travel		
451	Division, Phuentsholingg	2023-315	2.1	3.3.21	and Daily Allowance	6,000.00	6,000.00 -
	Medical Stores and Distribution	OAAGPL-			Inadmissible/Excess payment of Travel		
452	Division, Phuentsholingg	2023-315	2.1	3.3.21	and Daily Allowance	3,000.00	3,000.00 -
	Medical Stores and Distribution	OAAGPL-			Inadmissible/Excess payment of Travel		
453	Division, Phuentsholingg	2023-315	2.1	3.3.21	and Daily Allowance	3,000.00	3,003.95 -
	Medical Stores and Distribution	OAAGPL-			Inadmissible/Excess payment of Travel		
454	Division, Phuentsholingg	2023-315	2.1	3.3.21	and Daily Allowance	1,250.00	1,250.00 -
	Madical Channes and Distribution	OAACDI			In a desirable (Ferrance)		
455	Medical Stores and Distribution Division, Phuentsholingg	OAAGPL- 2023-315	2.1	3.3.21	Inadmissible/Excess payment of Travel and Daily Allowance	3,000.00	3,000.00 -
456	Medical Stores and Distribution Division, Phuentsholingg	OAAGPL- 2023-315	2.1	3.3.21	Inadmissible/Excess payment of Travel and Daily Allowance	1,000.00	1,000.00 -
457	Medical Stores and Distribution Division, Phuentsholingg	OAAGPL- 2023-315	2.1	3.3.21	Inadmissible/Excess payment of Travel and Daily Allowance	3,000.00	3,000.00
107	2 Tribion, Timemenoning			0.0.22	and July Milonation	5,000.00	5,555.55
458	Medical Stores and Distribution Division, Phuentsholingg	OAAGPL- 2023-315	2.1	3.3.21	Inadmissible/Excess payment of Travel and Daily Allowance	1,000.00	1,000.00
430	Division, i nuclicationingg	2023-313	2.1	3.3.41	and Dany Anowance	1,000.00	1,000.00
450	Medical Stores and Distribution	OAAGPL-	2.4	2 2 24	Inadmissible/Excess payment of Travel	1 000 00	1 001 22
459	Division, Phuentsholingg	2023-315	2.1	3.3.21	and Daily Allowance	1,000.00	1,001.32
	Medical Stores and Distribution	OAAGPL-			Inadmissible/Excess payment of Travel		
460	Division, Phuentsholingg	2023-315	2.1	3.3.21	and Daily Allowance	2,000.00	2,002.63
	Medical Stores and Distribution	OAAGPL-			Inadmissible/Excess payment of Travel		
461	Division, Phuentsholingg	2023-315	2.1	3.3.21	and Daily Allowance	1,000.00	1,000.00 -

460	Medical Stores and Distribution	OAAGPL-	2.2	0.004	Inadmissible payment of TADA with no	7.500.00	7 500 00	
462	Division, Phuentsholingg	2023-315	2.2	3.3.21	travel records in CPMS	7,500.00	7,500.00	-
	Medical Stores and Distribution	OAAGPL-			Inadmissible payment of TADA with no			
463	Division, Phuentsholingg	2023-315	2.2	3.3.21	travel records in CPMS	7,000.00	7,000.00	-
164	Medical Stores and Distribution	OAAGPL- 2023-315	2.2	2 2 21	Inadmissible payment of TADA with no travel records in CPMS	4 500 00	4 505 02	
464	Division, Phuentsholingg	2023-315	2.2	3.3.21	traver records in CPMS	4,500.00	4,505.92	-
	Medical Stores and Distribution	OAAGPL-			Inadmissible payment of TADA with no			
465	Division, Phuentsholingg	2023-315	2.2	3.3.21	travel records in CPMS	3,000.00	3,000.00	-
466	Medical Stores and Distribution Division, Phuentsholingg	OAAGPL- 2023-315	2.2	3.3.21	Inadmissible payment of TADA with no travel records in CPMS	3,000.00	9,000.00	(6,000.00)
400	Division, Fincentanoningg	2023-313	2.2	3.3.21	traver records in Cr MS	3,000.00	9,000.00	(0,000.00)
	Medical Stores and Distribution	OAAGPL-			Inadmissible payment of TADA with no			
467	Division, Phuentsholingg	2023-315	2.2	3.3.21	travel records in CPMS	2,000.00	2,000.00	-
468	Medical Stores and Distribution Division, Phuentsholingg	OAAGPL- 2023-315	2.2	3.3.21	Inadmissible payment of TADA with no travel records in CPMS	1,000.00	1,001.97	_
100	Division, Fractionings	2023 313	2.2	5.5.21	traver records in or 145	1,000.00	1,001.77	
	Medical Stores and Distribution	OAAGPL-			Inadmissible payment of TADA with no			
469	Division, Phuentsholingg	2023-315	2.2	3.3.21	travel records in CPMS	12,000.00	49,064.45	(37,000.00)
	Madian Change and Distribution	OAACDI			In a desirable as a second of TADA south as			
470	Medical Stores and Distribution Division, Phuentsholingg	OAAGPL- 2023-315	2.2	3.3.21	Inadmissible payment of TADA with no travel records in CPMS	1,000.00	9,000.00	(8,000.00)
	, 30					,	,	,
	Medical Stores and Distribution	OAAGPL-			Inadmissible payment of TADA with no			
471	Division, Phuentsholingg	2023-315	2.2	3.3.21	travel records in CPMS	3,000.00	7,000.00	(4,000.00)
	Medical Stores and Distribution	OAAGPL-			Inadmissible payment of TADA with no			
472	Division, Phuentsholingg	2023-315	2.2	3.3.21	travel records in CPMS	3,000.00	14,000.00	(11,000.00)
450	Medical Stores and Distribution	OAAGPL-	0.0	0.004	Inadmissible payment of TADA with no	4.000.00	40.000.00	(44,000,00)
473	Division, Phuentsholingg	2023-315	2.2	3.3.21	travel records in CPMS	1,000.00	12,000.00	(11,000.00)
	Medical Stores and Distribution	OAAGPL-			Inadmissible payment of TADA with no			
474	Division, Phuentsholingg	2023-315	2.2	3.3.21	travel records in CPMS	5,000.00	12,000.00	(7,000.00)

	W 11 16: 15: 17: 1	OAAGDI			T. I. S. S. S. S. S. S. S. S. S. S. S. S. S.			
475	Medical Stores and Distribution Division, Phuentsholingg	OAAGPL- 2023-315	2.2	3.3.21	Inadmissible payment of TADA with no travel records in CPMS	21,000.00	49,064.45	(28,000.00)
	Medical Stores and Distribution	OAAGPL-			Inadmissible payment of TADA with no			
476	Division, Phuentsholingg	2023-315	2.2	3.3.21	travel records in CPMS	3,000.00	14,000.00	(11,000.00)
	Medical Stores and Distribution	OAAGPL-			Inadmissible payment of TADA with no			
477	Division, Phuentsholingg	2023-315	2.2	3.3.21	travel records in CPMS	5,000.00	9,000.00	(4,000.00)
	Medical Stores and Distribution	OAAGPL-			Inadmissible payment of TADA with no			
478	Division, Phuentsholingg	2023-315	2.2	3.3.21	travel records in CPMS	4,000.00	7,000.00	(3,000.00)
	Medical Stores and Distribution	OAAGPL-			Inadmissible payment of TADA with no			
479	Division, Phuentsholingg	2023-315	2.2	3.3.21	travel records in CPMS	16,000.00	49,064.45	(33,000.00)
	Medical Stores and Distribution	OAAGPL-			Inadmissible payment of TADA with no			
480	Division, Phuentsholingg	2023-315	2.2	3.3.21	travel records in CPMS	1,000.00	14,000.00	(13,000.00)
	Medical Stores and Distribution	OAAGPL-			Inadmissible payment of TADA with no			
481	Division, Phuentsholingg	2023-315	2.2	3.3.21	travel records in CPMS	6,000.00	12,000.00	(6,000.00)
	Medical Stores and Distribution	OAAGPL-			Inadmissible payment of TADA with no			
482	Division, Phuentsholingg	2023-315	2.2	3.3.21	travel records in CPMS	7,000.00	14,000.00	(7,000.00)
	Medical Stores and Distribution	OAAGPL-						
483	Division, Phuentsholingg	2023-315	2.2-B	3.3.21	Inadmissible payment of Mileage	4,320.00	4,320.00	-
	Medical Stores and Distribution	OAAGPL-						
484	Division, Phuentsholingg	2023-315	2.2-B	3.3.21	Inadmissible payment of Mileage	3,872.00	3,872.00	-
	Medical Stores and Distribution	OAAGPL-						
485	Division, Phuentsholingg	2023-315	2.2-B	3.3.21	Inadmissible payment of Mileage	3,120.00	3,120.00	-
	Medical Stores and Distribution	OAAGPL-						
486	Division, Phuentsholingg	2023-315	2.2-В	3.3.21	Inadmissible payment of Mileage	5,890.00	5,890.00	-
	Medical Stores and Distribution	OAAGPL-						
487	Division, Phuentsholingg	2023-315	2.2-В	3.3.21	Inadmissible payment of Mileage	5,890.00	5,897.75	-

I	Dzongkhag Administration,	1	1					
	Chhukha including 11 Geogs &				Excess payment to the contractor due			
	Dungkhag Administration,	OAAGPL-			to lapses in the measurement of the			
488	Phuentsholing	2022-450	2.1	3.3.21	works - Nu. 30,307.37	-	-	-
	Dzongkhag Administration,				·			
	Chhukha including 11 Geogs &				Excess payment to the contractor due			
	Dungkhag Administration,	OAAGPL-			to non-deduction of running account			
489	Phuentsholing	2022-450	3	3.3.21	bill - Nu. 499,993.00	198,235.00	198,235.00	-
	Dzongkhag Administration,				·	·	·	
	Chhukha including 11 Geogs &				Excess payment to the contractor due			
	Dungkhag Administration,	OAAGPL-			to discrepancies in the quantification of			
490	Phuentsholing	2022-450	4	3.3.21	an item of work - Nu. 20,644.00	-	-	-
					Excess payment to contractor due to			
	Dzongkhag Administration,				deficiencies in quantification of works			
	Chhukha including 11 Geogs &				towards Construction of 2 Nos. 4 units			
	Dungkhag Administration,	OAAGPL-			staff quarters at Gedu Hospital - Nu.			
491	Phuentsholing	2022-450	5	3.3.21	110,077.81	-	-	-
	Dzongkhag Administration,				Excess payment due to deficiencies in			
	Chhukha including 11 Geogs &				the measurement of work in the			
	Dungkhag Administration,	OAAGPL-			construction of BHU-II Staff Quarter at			
492	Phuentsholing	2022-450	14	3.3.21	Chongaykha - Nu. 33,433.49	33,433.49	-	34,136.96
	Dzongkhag Administration,							
	Chhukha including 11 Geogs &				Excess payment in the construction of 2			
	Dungkhag Administration,	OAAGPL-			nos. 120 bedded hostel at Darla MSS			
493	Phuentsholing	2022-450	15	3.3.21	under Darla - Nu. 26,784.00	-	-	•
	Dzongkhag Administration,							
	Chhukha including 11 Geogs &							
	Dungkhag Administration,	OAAGPL-			Excess payment to hotels - Nu.			
494	Phuentsholing	2022-450	16	3.3.21	573,600.00	37,100.00	-	37,100.00
	Dzongkhag Administration,							
	Chhukha including 11 Geogs &				18. Excess payment to contractor due to			
	Dungkhag Administration,	OAAGPL-			error in quantification of works - Nu.			
495	Phuentsholing	2022-450	18	3.3.21	66,661.00	-	-	-
	Dzongkhag Administration,							
	Chhukha including 11 Geogs &							
	Dungkhag Administration,	OAAGPL-			21. Excess payment to contractor due to			
496	Phuentsholing	2022-450	21	3.3.21	measurement lapses - Nu. 60,000.00	-	<u> </u>	-
	Dzongkhag Administration,							_
	Chhukha including 11 Geogs &				22. Excess payment to contractor due to			
	Dungkhag Administration,	OAAGPL-			non-execution of item of work as per			
497	Phuentsholing	2022-450	22	3.3.21	specification - Nu. 28,976.80	-	-	-

	Dzongkhag Administration,				20.5			
	Chhukha including 11 Geogs & Dungkhag Administration,	OAAGPL-			23. Excess payment to contractor due to deficiencies in quantification of works –			
498	Phuentsholing	2022-450	23	3.3.21	Nu. 39,689.00			
490	Filuentsholling	2022-430	23	3.3.21	Nu. 35,065.00	-	<u> </u>	-
400		OAAGPL-		2 2 24		220 520 00	46.046.00	222 440 20
499	General Hospital, Phuentsholing	2023-317	3	3.3.21	Double payment made to the suppliers	239,730.00	16,946.00	223,118.28
	Dzongkhag Administration,				Evenes navment to contractor due to			
	Samtse including 15 Goegs, Dungkhags Administration,	OAAGPL-			Excess payment to contractor due to less execution of work at site -			
500	Tashichhoeling & Dophuchen	2022-391	2.1	3.3.21	Nu.159,323.74	159,323.74	_	159,323.74
300	Dzongkhag Administration,	2022-371	2.1	3.3.21	Nu.137,323.74	137,323.74	<del>_</del>	137,323.74
	Samtse including 15 Goegs,							
	Dungkhags Administration,	OAAGPL-			Excess payment to contractor due to			
501	Tashichhoeling & Dophuchen	2022-391	4.1	3.3.21	less execution at site - Nu.176,938.13	176,938.13	-	176,938.13
	Dzongkhag Administration,				,	,		,
	Samtse including 15 Goegs,				Inadmissible payment in providing &			
	Dungkhags Administration,	OAAGPL-			laying river gravels 20-40mm with			
502	Tashichhoeling & Dophuchen	2022-391	4.2	3.3.21	sand/dry earth	352,766.40	-	352,766.40
	Dzongkhag Administration,							
	Samtse including 15 Goegs,				Excess Payment to Contractor by			
	Dungkhags Administration,	OAAGPL-			making payment for different sizes -			
503	Tashichhoeling & Dophuchen	2022-391	5.2	3.3.21	Nu.50,957.64	50,957.64	50,957.64	-
	Dzongkhag Administration,							
	Samtse including 15 Goegs,				Excess payment to contractor due to			
	Dungkhags Administration,	OAAGPL-			less/non execution of bridge work at			
504	Tashichhoeling & Dophuchen	2022-391	7.1	3.3.21	site - Nu.341,548.34	341,548.34	-	341,548.34
	Dzongkhag Administration,				_			
	Samtse including 15 Goegs,				Excess payment to contractor due to			
	Dungkhags Administration,	OAAGPL-		0.004	less execution of RRM wall at site -	007 (00 00		00= 100 00
505	Tashichhoeling & Dophuchen	2022-391	7.2	3.3.21	Nu. 835,600.00	835,600.00	<del>-</del>	835,600.00
	Dzongkhag Administration,							
	Samtse including 15 Goegs,	OAACDI			Double never out to the contractor in			
506	Dungkhags Administration, Tashichhoeling & Dophuchen	OAAGPL- 2022-391	9.1	3.3.21	Double payment to the contractor in RRM wall - Nu.1,087,240.50	1,087,240.50	1,099,393.76	
300	Dzongkhag Administration,	2022-391	7.1	3.3.41	NNM Wall - Nu.1,007,240.50	1,007,440.30	1,077,373.70	-
	Samtse including 15 Goegs,				Excess payment due to difference in			
	Dungkhags Administration,	OAAGPL-			items provided and billed - Nu.			
507	Tashichhoeling & Dophuchen	2022-391	10.1	3.3.21	484,100.00	34,100.00	_	34,100.00
307	Dzongkhag Administration,	2022 071	10.1	313121	101,100.00	31,100.00		31,100.00
	Samtse including 15 Goegs,							
	Dungkhags Administration,	OAAGPL-			Excess payment due to non-execution			
508	Tashichhoeling & Dophuchen	2022-391	12	3.3.21	of beam casting works - Nu.18,556.30	18,556.30	-	18,556.30

	Dzongkhag Administration,							
	Samtse including 15 Goegs, Dungkhags Administration,	OAAGPL-			Inadmissible TA /DA slaimed with			
509	Tashichhoeling & Dophuchen	2022-391	13	3.3.21	Inadmissible TA/DA claimed with signed attendance - Nu.35,224.00	17,112.00	17,145.76	
509		2022-391	13	3.3.21	signed attendance - Nu.35,224.00	17,112.00	17,145.70	-
	Dzongkhag Administration,							
	Samtse including 15 Goegs,	OAAGPL-			In a device ible TA /DA alaimed with			
F10	Dungkhags Administration,		12	2 2 24	Inadmissible TA/DA claimed with	7 500 00	7 514 70	
510	Tashichhoeling & Dophuchen	2022-391	13	3.3.21	signed attendance - Nu.35,224.00	7,500.00	7,514.79	-
	Dzongkhag Administration,							
	Samtse including 15 Goegs,	O A A CDI			T 1 ' '11 MA /DA 1 ' 1 '/1			
-44	Dungkhags Administration,	OAAGPL-	40	2 2 24	Inadmissible TA/DA claimed with	6 0 <b>5</b> 0 00	( 2 ( 2 ) 2 2	
511	Tashichhoeling & Dophuchen	2022-391	13	3.3.21	signed attendance - Nu.35,224.00	6,250.00	6,262.33	-
	Dzongkhag Administration,							
	Samtse including 15 Goegs,	0.4.4.0707						
-40	Dungkhags Administration,	OAAGPL-	40	0.004	Inadmissible TA/DA claimed with	4.040.00	4.070.60	
512	Tashichhoeling & Dophuchen	2022-391	13	3.3.21	signed attendance - Nu.35,224.00	4,362.00	4,370.60	-
	Dzongkhag Administration,				Excess payment to contractor on			
	Samtse including 15 Goegs,				Construction of Permanent Structure			
	Dungkhags Administration,	OAAGPL-			from Laptsakha to Thotneytar Farm			
513	Tashichhoeling & Dophuchen	2022-391	14.1	3.3.21	Road - Nu.73,914.85	73,914.85	-	73,914.85
	Dzongkhag Administration,							
	Samtse including 15 Goegs,							
	Dungkhags Administration,	OAAGPL-			Excess payment to contractor due to			
514	Tashichhoeling & Dophuchen	2022-391	16.1	3.3.21	less execution of work at site	49,988.81	-	49,988.81
	Dzongkhag Administration,							
	Samtse including 15 Goegs,				Excess payment in installation of			
	Dungkhags Administration,	OAAGPL-			electric fencing at Dumshigang -			
515	Tashichhoeling & Dophuchen	2022-391	18	3.3.21	Nu.79,658.93	79,658.93	-	79,658.93
	Dzongkhag Administration,				Excess payment to contractor due to			
	Samtse including 15 Goegs,				less execution of work for Site			
	Dungkhags Administration,	OAAGPL-			Development of Gumbadara Lhakhang -			
516	Tashichhoeling & Dophuchen	2022-391	19	3.3.21	Nu.38,236.30	38,236.30	-	38,236.30
	Dzongkhag Administration,				Excess payment to contractor due to			
	Samtse including 15 Goegs,				less execution at site on Construction of			
	Dungkhags Administration,	OAAGPL-			Rain water Harvesting Tank-			
517	Tashichhoeling & Dophuchen	2022-391	20	3.3.21	Nu.54,489.16	54,489.16	-	54,489.16
	Dzongkhag Administration,							
	Samtse including 15 Goegs,				Excess payment to contractor due to			
	Dungkhags Administration,	OAAGPL-			less execution of work at site -			
518	Tashichhoeling & Dophuchen	2022-391	21.1	3.3.21	Nu.143,900.11	143,900.11	-	143,900.11
	<u> </u>				Excess payment to contractor due less			·
	Dzongkhag Administration,	OAAGPL-			execution of work at site -			
519	Samtse including 15 Goegs,	2022-391	23.1	3.3.21		146,160.00		146 160 00
219	Samuse michaning 15 doegs,	7077-331	23.1	3.3.41	Nu.146,160.00	140,100.00	-	146,160.00

	Dungkhags Administration, Tashichhoeling & Dophuchen							
520	Dzongkhag Administration, Samtse including 15 Goegs, Dungkhags Administration, Tashichhoeling & Dophuchen	OAAGPL- 2022-391	27	3.3.21	Inadmissible payment of TA/DA - Nu.35,016.00	27,516.00	-	27,516.00
F24	Dzongkhag Administration, Samtse including 15 Goegs, Dungkhags Administration, Taskishkasling & Dankuskan	OAAGPL-	27	2 2 24	Inadmissible payment of TA/DA -	7 500 00		7 500 00
521	Tashichhoeling & Dophuchen Dzongkhag Administration,	2022-391	27	3.3.21	Nu.35,016.00	7,500.00	-	7,500.00
522	Samtse including 15 Goegs, Dungkhags Administration, Tashichhoeling & Dophuchen	OAAGPL- 2022-391	28.1	3.3.21	Excess payment to contractor due to less/non execution of work at site - Nu.71,523.00	71,523.00		71,523.00
523	Dzongkhag Administration, Samtse including 15 Goegs, Dungkhags Administration, Tashichhoeling & Dophuchen	OAAGPL- 2022-391	33	3.3.21	Excess payment in Erection of Election Board and Sign board for farm road - Nu.31,615.00 (3.3.21)	31,615.00	_	31,615.00
524	Dzongkhag Administration, Samtse including 15 Goegs, Dungkhags Administration, Tashichhoeling & Dophuchen	OAAGPL- 2022-391	69	3.3.21	Construction of farm road (formation cutting) from Singye to Upper Singye under Dophuchen gewog and excess payment of Nu.35,000.00	35,000.00	_	35,000.00
525	Dzongkhag Administration, Samtse including 15 Goegs, Dungkhags Administration, Tashichhoeling & Dophuchen	OAAGPL- 2022-391	35.3	3.3.21	Excess payment due to miscalculation – Nu.10,795.60 (3.3.21)	10,795.60	_	10,795.60
526	Dzongkhag Administration, Samtse including 15 Goegs, Dungkhags Administration, Tashichhoeling & Dophuchen	OAAGPL- 2022-391	68	3.3.21	Excess payment to the contractor on Improvement of Gewog parking lot, Traditional gate & Railing at Dophuchen Gewog	55,123.31	-	55,123.31
527	Dzongkhag Administration, Samtse including 15 Goegs, Dungkhags Administration, Tashichhoeling & Dophuchen	OAAGPL- 2022-391	67	3.3.21	Unreasonable payment to the contractor on Construction of permanent official signboard		_	_
	Dzongkhag Administration, Samtse including 15 Goegs, Dungkhags Administration,	OAAGPL-			Excess payment in construction of farm road (formation cutting) at	-	-	-
528	Tashichhoeling & Dophuchen Dzongkhag Administration, Samtse including 15 Goegs, Dungkhags Administration,	0AAGPL-	66	3.3.21	Mindu & Boribotay, Denchukha  Excess payment to contractor on Construction of Upper Kaduri Farm	-	-	-
529	Tashichhoeling & Dophuchen	2022-391	65	3.3.21	Road	157,730.00	-	157,730.00

	Dzongkhag Administration,							
	Samtse including 15 Goegs, Dungkhags Administration,	OAAGPL-			Evenes novement to contractor due to			
530	Tashichhoeling & Dophuchen	2022-391	64.1	3.3.21	Excess payment to contractor due to less execution work at site	120,356.28		120,356.28
330	Dzongkhag Administration,	2022-391	04.1	3.3.21	less execution work at site	120,350.20	-	120,330.20
	Samtse including 15 Goegs,				Excess payment due to less execution			
	Dungkhags Administration,	OAAGPL-			on Construction of 2.7 KM farm road			
531	Tashichhoeling & Dophuchen	2022-391	63	3.3.21	from Kholakharka to Thotnay	40,849.50	_	41,682.17
331	Dzongkhag Administration,	2022-391	03	3.3.21	Construction of dining hall at	40,047.30	<del>-</del>	41,002.17
	Samtse including 15 Goegs,				Phuensum Primary School under			
	Dungkhags Administration,	OAAGPL-			Pemaling Gewog and excess payment			
532	Tashichhoeling & Dophuchen	2022-391	62	3.3.21	thereof	32,465.70	32,764.56	_
332	Dzongkhag Administration,	2022 371	02	3.3.21	thereor	32,103.70	32,704.30	
	Samtse including 15 Goegs,							
	Dungkhags Administration,	OAAGPL-			Irregular payment to contractor			
533	Tashichhoeling & Dophuchen	2022-391	60.2	3.3.21	amounting Nu.161,956.20	161,956.20	_	161,956.20
000	Dzongkhag Administration,	2022 071	00.2	0.0.21	umounting runto1)200120	101)700120		101)700.20
	Samtse including 15 Goegs,							
	Dungkhags Administration,	OAAGPL-			Excess payment to contractor due to			
534	Tashichhoeling & Dophuchen	2022-391	60.1	3.3.21	less execution of work at site	101,173.51	-	101,173.51
	Dzongkhag Administration,							
	Samtse including 15 Goegs,				Excess payment to contractor on			
	Dungkhags Administration,	OAAGPL-			Improvement of Farm road from			
535	Tashichhoeling & Dophuchen	2022-391	59	3.3.21	Lamatar to Gondaytar	-	-	-
	Dzongkhag Administration,							
	Samtse including 15 Goegs,				Construction of 90ft Bailey bridge at			
	Dungkhags Administration,	OAAGPL-			Kachen under Tendu gewog and lapses			
536	Tashichhoeling & Dophuchen	2022-391	58	3.3.21	thereof- 592,122.78	-	-	-
	Dzongkhag Administration,				,			
	Samtse including 15 Goegs,				Excess payment to contractor on			
	Dungkhags Administration,	OAAGPL-			Construction of Strom Water Drain at			
537	Tashichhoeling & Dophuchen	2022-391	42	3.3.21	Drungkhag Road - Nu.160,273.17	160,273.17	-	163,540.10
	Dzongkhag Administration,							
	Samtse including 15 Goegs,				Excess payment to contractor in			
	Dungkhags Administration,	OAAGPL-			Construction of Multipurpose Hall at			
538	Tashichhoeling & Dophuchen	2022-391	57	3.3.21	Soeltapsa PS - Nu.19,406.24	19,406.24	-	19,406.24
	Dzongkhag Administration,				Excess payment to contractor on			
	Samtse including 15 Goegs,				Improvement of Farm road at			
	Dungkhags Administration,	OAAGPL-			Tenduthang due to less execution at			
539	Tashichhoeling & Dophuchen	2022-391	56	3.3.21	site - Nu.8,059.00	8,059.00	-	8,223.27
	Dzongkhag Administration,	OAAGPL-			Construction of Kitchen cum store with			
540	Samtse including 15 Goegs,	2022-391	44	3.3.21	Toilet at Peljorling HSS under	69,000.22	-	69,000.22

	Dungkhags Administration, Tashichhoeling & Dophuchen				Tashicholing Drungkhag and excess payment of Nu.90,801.72			
541	Dzongkhag Administration, Samtse including 15 Goegs, Dungkhags Administration, Tashichhoeling & Dophuchen	OAAGPL- 2022-391	55	3.3.21	Excess payment to contractor on Renovation Irrigation Channel at Tenduthang due to wrong application of rate	200,732.40	-	204,824.03
	Dzongkhag Administration, Samtse including 15 Goegs, Dungkhags Administration,	OAAGPL-			Excess payment to the Contractor due	,	60.046.40	,,,
542	Tashichhoeling & Dophuchen  Dzongkhag Administration, Samtse including 15 Goegs, Dungkhags Administration,	0AAGPL-	45.2	3.3.21	Excess payment to the Contractor due to less execution of work at site -	60,916.49	60,916.49	-
543	Tashichhoeling & Dophuchen Dzongkhag Administration, Samtse including 15 Goegs, Dungkhags Administration,	2022-391 OAAGPL-	46.1	3.3.21	Nu.383,762.64  Excess payment to contractor on	383,762.64	-	391,585.10
544	Tashichhoeling & Dophuchen Dzongkhag Administration, Samtse including 15 Goegs,	2022-391	53	3.3.21	Maintenance of Lam's Zimchung	-	-	-
545	Dungkhags Administration, Tashichhoeling & Dophuchen	OAAGPL- 2022-391	46.2	3.3.21	Irrational Payment to the contractor - Nu.1,140,047.11	1,140,047.11	-	1,163,285.33
546	Dzongkhag Administration, Samtse including 15 Goegs, Dungkhags Administration, Tashichhoeling & Dophuchen	OAAGPL- 2022-391	52	3.3.21	Excess payment to contractor on Improvement/Maintenance of Farm road from Peljorling A to below School	39,379.24		39,379.24
547	Dzongkhag Administration, Samtse including 15 Goegs, Dungkhags Administration, Tashichhoeling & Dophuchen	0AAGPL- 2022-391	51	3.3.21	Excess payment to contractor on Improvement/Maintenance of Farm Road from Main Dungkhor to Peljorling B - Nu.20,881.77	20,881.77	_	20,881.77
548	Dzongkhag Administration, Samtse including 15 Goegs, Dungkhags Administration, Tashichhoeling & Dophuchen	OAAGPL- 2022-391		3.3.21	Excess payment to contractor due to less/non execution of work at site - Nu.247,619.56	247,619.56		247,619.56
548	Dzongkhag Administration, Samtse including 15 Goegs, Dungkhags Administration,	OAAGPL-	50.1	3.3.21	Excess payment during physical	247,019.50	<u> </u>	247,019.50
549	Tashichhoeling & Dophuchen Dzongkhag Administration, Samtse including 15 Goegs,	2022-391	50.2	3.3.21	verification at Site- Nu.131,445.70	131,445.70	-	131,445.70
550	Dungkhags Administration, Tashichhoeling & Dophuchen	OAAGPL- 2022-391	50.3	3.3.21	Excess payment due to less and non- execution of work at site-Nu.557,371.97	557,371.97	-	557,371.97

	Dzongkhag Administration, Samtse including 15 Goegs,							
551	Dungkhags Administration, Tashichhoeling & Dophuchen	OAAGPL- 2022-391	50.4	3.3.21	Excess payment due to less and non- execution of work at site-Nu.274,611.63	274,611.63	-	274,611.63
552	Dzongkhag Administration, Samtse including 15 Goegs, Dungkhags Administration, Tashichhoeling & Dophuchen	OAAGPL- 2022-391	50.5	3.3.21	Excess payment due to less and non- execution of work at site - Nu.130,726.51	130,726.51	-	130,726.51
553	Dzongkhag Administration, Samtse including 15 Goegs, Dungkhags Administration, Tashichhoeling & Dophuchen	OAAGPL- 2022-391	50.6	3.3.21	Excess payment to contractor due to less execution of fencing work at site - Nu.181,907.28	181,907.28	-	181,907.28
554	Thromde , Phuentsholing including CD account, Revenue & Education Subsidy	OAAGPL- 2023-248	5	3.3.21	Double/Extra payment of TADA	3,750.00	-	3,826.44
555	Thromde , Phuentsholing including CD account, Revenue & Education Subsidy	OAAGPL- 2023-248	6	3.3.21	Excess payment for hire of vehicles for similar activities	22,500.00	-	22,958.63
556	Thromde , Phuentsholing including CD account, Revenue & Education Subsidy	OAAGPL- 2023-248	8	3.3.21	Excess payment to Contractor due to deficiencies in the quantification of works towards Construction of RCC Culvert at Rinchending	162,840.00	-	166,159.26
557	Thromde , Phuentsholing including CD account, Revenue & Education Subsidy	OAAGPL- 2023-248	11	3.3.21	Excess payment due to less execution of work at site towards Plantation and Beautification	103,900.00	-	106,017.85
558	Thromde , Phuentsholing including CD account, Revenue & Education Subsidy	OAAGPL- 2023-248	12.1	3.3.21	Excess payment to contractor due to non-execution of work at site	150,000.00	-	153,057.53
559	Dzongkhag Administration, Chhukha including 11 Geogs & Dungkhag Administration, Phuentsholing	OAAGPL- 2022-450	6	3.3.21	Excess payment to contractor due to deficiencies in the quantification of works towards Construction of 4 units staff quarters at Tshimalakha Hospital - Nu. 40,918	40,918.00	-	40,918.00
560	Medical Stores and Distribution Division, Phuentsholingg	OAAGPL- 2023-315	2.2-A	3.3.21	Inadmissible payment of TADA with no travel records in CPMS	7,500.00	7,504.93	_
561	Urban Infrastructure Project (BHU 2816). PMU with DES, MoWHS. PIU with Thimphu Thromde, Phuntsholing Thromde & Samdrup Jongkhar Thromde. Funded by ADB (FIC 2971)	SCID-2022- 417	1	3.3.21	Over payment of consultancy fees - Nu. 2,146,361.79 (3.3.21)	2,146,361.79	2,271,968.06	-

	Department of School Education,	SCID-2022-			Excess payment of tuition fees - Nu.			
562	MoE	271	1.1	3.3.21	798,500.00	798,500.00	800,600.16	-
	Department of School Education,	SCID-2022-			Double payment of scholarship fees to			
563	MoE	271	1.2	3.3.21	private school - Nu. 3,845,000.00	3,845,000.00	3,855,112.88	-
	Construction of 40 bedded							
	hospital at Dewathang. Implemented by HIDD, DoMSHI,	SCID-2022-			Europa normant due to remona necondina			
564	MoH. GoI PTA (FIC 2958)	500	2.1	3.3.21	Excess payment due to wrong recording of measurements	294,167.00	294,167.00	_
301		300	2.1	3.3.21	of measurements	271,107.00	271,107.00	
	Fleming Fund Project. Implemented by Dept. of Medical	SCID-2023-			Excess payment on account of catering			
565	Services, MoH	31	3	3.3.21	services	29,640.00	30,497.53	-
	Department of Air Transport						·	
	Authority including revenue	SCID-2023-			Wrong classification of item and excess			
566	account, Paro, MoIC	43	2.2	3.3.21	payment - Nu. 429,278.40	429,278.40	-	429,278.40
	Department of Air Transport							
	Authority including revenue	SCID-2023-			Shortage of drain length resulting in			
567	account, Paro, MoIC	43	2.3	3.3.21	excess payment - Nu. 277,795.78	277,795.78	-	277,795.78
	Department of Air Transport							
	Authority including revenue	SCID-2023-			Excess payment for the uniform - Nu.			
568	account, Paro, MoIC	43	4	3.3.21	64,044.00.00	64,044.00	-	64,044.00
<b>-</b>	Faculty of Nursing & Public	SCID-2023-			Excess Payment to the supplier - Nu.			
569	Health, KGUMSB, Thimphu	251	1	3.3.21	57, 475.00 (3.3.21)	57,475.00	<del>-</del>	57,475.00
					Over payment due to non-deduction of			
F70	Jigme Dorji Wangchuck National	SCID-2023- 92	4.1	2 2 21	rebate (19.03%) - Nu. 2,673,239.68	2 672 220 60		2 742 540 55
570	Referral Hospital	92	4.1	3.3.21	(3.3.21)	2,673,239.68	-	2,743,549.55
	Ligmo Donii Wangahuak National	SCID-2023-			Overmove out due to short ever out or			
571	Jigme Dorji Wangchuck National Referral Hospital	92	4.4	3.3.21	Overpayment due to short-execution of works at site - Nu. 240,322.80 (3.3.21)	240,322.80	_	246,643.62
3/1	Referral Hospital	72	1.1	3.3.21	WOLDS AL SILE THE ETO, SEE TOO (S.S.E.1)	2 FU,322100		240,043.02
	Department of Medical Supply	SCID-2023-			Over-payment for the Construction of			
572	and Health Infrastructure	302	1	3.3.21	Approach road, Gidagom	45,932.65	45,932.65	_
					Overpayment for the Construction of	-,		
	Department of Medical Supply	SCID-2023-			Semi-Permanent Staff Quarter, Package			
573	and Health Infrastructure	302	2	3.3.21	I	560,131.31	564,401.89	-

1								
	Department of Medical Supply	SCID-2023-			Over-payment due to short execution of			
574	and Health Infrastructure	302	3.1	3.3.21	works	462,699.40	463,731.61	-
						,	, -	
	Secretariat, MoAF including	RTICD-						
575	Prudent Project	2022-475	2	3.3.21	Excess payment made to hotelier	85,750.00	_	101,424.63
373	Skills Training & Education	2022 473		3.3.21	Excess payment made to notener	03,730.00		101,121.03
	Pathways Upgradation project.							
	Implemented by DoTE, MoLHR &							
	DoSE, MoE. Funded by ADB (FIC	RTICD-						
576	4632)	2022-494	1.1	3.3.21	Excess payment to contractor	50,174.51	50,174.51	-
	Skills Training & Education				Excess payment for Stainless Steel			
	Pathways Upgradation project.				works due to wrong recording of unit			
	Implemented by DoTE, MoLHR &				weight and providing inferior			
1	DoSE, MoE. Funded by ADB (FIC	RTICD-	4.0	0004	grade stainless steel for Workshop	404.040.00	404.040.00	
577	4632)	2022-494	1.2	3.3.21	Building Nu. 181,940.89 (3.3.21)	181,940.89	181,940.89	-
	Skills Training & Education Pathways Upgradation project.				Excess payment due to executing less			
	Implemented by DoTE, MoLHR &				quantity of Traditional Bhutanese			
	DoSE, MoE. Funded by ADB (FIC	RTICD-			Paintings Workshop Building			
578	4632)	2022-494	1.3	3.3.21	Nu.123,827.82 (3.3.21)	123,827.82	124,723.45	-
	Skills Training & Education					-,-	,	
	Pathways Upgradation project.							
	Implemented by DoTE, MoLHR &				Excess payment for the wiring of			
	DoSE, MoE. Funded by ADB (FIC	RTICD-			lighting circuit due to excess recoding			
579	4632)	2022-494	1.4	3.3.21	of measurements	44,679.00	44,679.00	-
		RTICD-			Excess price payment made to			
580	Department of Agriculture	2022-465	1.3	3.3.21	suppliers	676,216.00	-	676,216.00
	Department of Intellectual	RTICD-						
581	Property, MoEA	2023-102	1	3.3.21	Excess payment made to hoteliers	32,750.00	-	32,750.00
					Excess procurement of 10mm			
	Mangdechhu Hydroelectric	RTICD-			Chequered plate & ISMB, NPB 300 X 150			
582	Project Authority, Trongsa	2023-259	1.1	3.3.21	mm	4,169,057.78	<u>-</u>	4,169,057.78
	Mangdechhu Hydroelectric	RTICD-			Overpayment for Plinth protection			
583	Project Authority, Trongsa	2023-259	1.3	3.3.21	works	-	-	-
	Mangdechhu Hydroelectric	RTICD-			Overpayment in footpath construction			
584	Project Authority, Trongsa	2023-259	2.1	3.3.21	works	29,220.00	-	29,220.00
	,,,				·	.,		.,

	Mangdechhu Hydroelectric	RTICD-			Double payment due to double			
585	Project Authority, Trongsa	2023-259	3	3.3.21	measurement of brick works	40,680.00	-	40,680.00
=06	Punatsangchhu Hydroelectric	RTICD-		0.004	Inadmissible payment of 25% overhead	26.00 - 404.44		26.00 - 404.44
586	Project Authority, Phase II	2023-49	7.1	3.3.21	and profit on 80% FMI cost	36,995,191.44	<u> </u>	36,995,191.44
	Dun ataan aabbu Hudua alaatii a	RTICD-			Non-deployment of minimum required manpower for supervision and excess			
587	Punatsangchhu Hydroelectric Project Authority, Phase II	2023-49	7.2	3.3.21	payment thereof	40,322,554.07	-	40,322,554.07
50.	110,00011401101101111111111111111111111	2020 17	7	0.0.22	pay 1110110 01101 001	10,022,001.07		10,022,001101
	Punatsangchhu Hydroelectric	RTICD-			Flaws in 2nd rate analysis resulting in			
588	Project Authority, Phase II	2023-49	7.3	3.3.21	excess payment	46,861,297.05	-	46,861,297.05
	Punatsangchhu Hydroelectric	RTICD-		0004	Flaws in 1st Rate Analysis resulting in	4 404 004 70		4 404 004 70
589	Project Authority, Phase II	2023-49	7.4	3.3.21	excess payment	1,496,206.73	<u>-</u>	1,496,206.73
	B	DWICD			Reduction in size of Sculptures in			
590	Punatsangchhu Hydroelectric Project Authority, Phase II	RTICD- 2023-49	10	3.3.21	Neykhang at Kamichu had resulted in excess payment	485,666.67	_	485,666.67
370	110jeetriutii011ejj1 iluse ii	2023 17	10	0.0.21	excess payment	100,000,07		100,000,07
	National Highland Research &	OAAGB-						
591	Development Centre, Bumthang	2022-404	2	3.3.21	Excess payment to the contractor	96,234.77	105,852.97	-
	Phrumsengla National Park, Ura,	OAAGB-						
592	Bumthang	2022-499	1	3.3.21	Excess payment made to contractor	16,530.34	17,704.22	-
593	Phrumsengla National Park, Ura, Bumthang	OAAGB- 2022-499	1	3.3.21	Excess payment made to contractor	16,530.34	17,704.22	_
373	Dunthang	2022-477	1	3.3.21	Excess payment made to contractor	10,550.54	17,704.22	_
	Regional Office, Department of	OAAGB-						
594	Roads, Trongsa	2022-409	1.1	3.3.21	Excess payment to the contractor	23,774.75	24,509.49	-
	Regional Office, Department of	OAAGB-						
595	Roads, Trongsa	2022-409	1.1	3.3.21	Excess payment to the contractor	23,774.75	24,509.49	-
596	Regional Office, Department of Roads, Trongsa	OAAGB- 2022-409	2	3.3.21	Double payment in the construction of	55,984.47	58,266.80	
390		2022-409	<u> </u>	3.3.41	wing wall	55,704.47	30,200.00	-
	Commercial Agriuclture & Resilient Livelihood Enhancement	OAAGB-			Excess payment on account of purchase of cement due to payment of rates			
597	Programme (CARLEP), Wengkhar	2022-411	9	3.3.21	higher than approved rates	11,476.00	-	11,476.00

1	including Regional Office,	l	İ	I	I	1		I
	Khangma, and implementing							
	agencies of Lhuntse, Mongar,							
	P/gatshel,							
	Commercial Agriuchture &							
	Resilient Livelihood Enhancement							
	Programme (CARLEP), Wengkhar							
	including Regional Office,							
	Khangma, and implementing				Excess Payment to Supplier due to			
	agencies of Lhuntse, Mongar,	OAAGB-			payment of rate higher than quoted			
598	P/gatshel,	2022-411	10	3.3.21	rate	8,000.00	8,194.63	-
	Commercial Agriuchture &					3,000.00		
	Resilient Livelihood Enhancement							
	Programme (CARLEP), Wengkhar							
	including Regional Office,							
	Khangma, and implementing							
	agencies of Lhuntse, Mongar,	OAAGB-			Excess payment on account of HDPE			
599	P/gatshel,	2022-411	11	3.3.21	pipes	42,458.00	45,526.68	-
	Commercial Agriuclture &							
	Resilient Livelihood Enhancement							
	Programme (CARLEP), Wengkhar							
	including Regional Office,							
	Khangma, and implementing							
	agencies of Lhuntse, Mongar,	OAAGB-	44.0	0001	Excess payment to the contractor due	11100000	10101001	
600	P/gatshel,	2022-411	16.2	3.3.21	to wrong computation of item rates	116,090.00	126,013.31	-
	Commercial Agriuchture &							
	Resilient Livelihood Enhancement							
	Programme (CARLEP), Wengkhar							
	including Regional Office, Khangma, and implementing				Evenes normant to the contractor due			
	agencies of Lhuntse, Mongar,	OAAGB-			Excess payment to the contractor due to non-execution of work as per			
601	P/gatshel,	2022-411	16.3	3.3.21	specification	113,400.00	123,093.37	_
001	Commercial Agriuchture &	2022-411	10.3	3.3.21	Specification	113,400.00	123,073.37	
	Resilient Livelihood Enhancement							
	Programme (CARLEP), Wengkhar							
	including Regional Office,							
	Khangma, and implementing							
	agencies of Lhuntse, Mongar,	OAAGB-			Excess payment to the contractor on			
602	P/gatshel,	2022-411	16.4	3.3.21	account of roofing works	13,947.00	15,139.18	-
	Commercial Agriuchture &				<u> </u>		·	
	Resilient Livelihood Enhancement							
	Programme (CARLEP), Wengkhar							
	including Regional Office,	OAAGB-			Excess payment due to payment at			
603	Khangma, and implementing	2022-411	20.1	3.3.21	higher rate - Nu.41,535.00	47,425.00	49,293.83	(475.72)

	agencies of Lhuntse, Mongar, P/gatshel,							
604	Regional Pig & Poultry Breeding Centre, Lingmethang, Mongar	OAAGB- 2023-35	4.1	3.3.21	Excess payment to the contractor for brick works	32,416.00	35,463.99	-
605	Divisional Forest Office (DFO), Mongar	OAAGB- 2023-84	1	3.3.21	Inadmissible payment of TADA	3,750.00	3,750.00	
606	Divisional Forest Office (DFO), Mongar	OAAGB- 2023-84	1	3.3.21	Inadmissible payment of TADA	40,580.00	41,113.39	
607	Divisional Forest Office (DFO), Mongar	OAAGB- 2023-84	1	3.3.21	Inadmissible payment of TADA	5,000.00	5,000.00	
608	Divisional Forest Office (DFO), Mongar	OAAGB- 2023-84	1	3.3.21	Inadmissible payment of TADA	75,950.00	79,695.48	
609	Divisional Forest Office (DFO), Mongar	OAAGB- 2023-84	1	3.3.21	Inadmissible payment of TADA	2,344.00	2,464.22	-
610	Divisional Forest Office (DFO), Mongar	OAAGB- 2023-84	1	3.3.21	Inadmissible payment of TADA	8,400.00	8,830.82	
611	Divisional Forest Office (DFO), Mongar	OAAGB- 2023-84	1	3.3.21	Inadmissible payment of TADA	7,500.00	7,884.66	
612	Divisional Forest Office (DFO), Mongar	OAAGB- 2023-84	1	3.3.21	Inadmissible payment of TADA	7,500.00	7,884.66	
613	Divisional Forest Office (DFO), Mongar	OAAGB- 2023-84	1	3.3.21	Inadmissible payment of TADA	2,550.00	2,680.78	
614	Divisional Forest Office (DFO), Mongar	OAAGB- 2023-84	1	3.3.21	Inadmissible payment of TADA	55,250.00	58,083.64	
615	Divisional Forest Office (DFO), Mongar	OAAGB- 2023-84	1	3.3.21	Inadmissible payment of TADA	12,500.00	13,149.32	-

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	Divisional Forest Office (DFO),	OAAGB-						
616	Mongar	2023-84	1	3.3.21	Inadmissible payment of TADA	41,550.00	43,681.00	-
	Division In Long (DDO)	0.1.4.07						
617	Divisional Forest Office (DFO), Mongar	OAAGB- 2023-84	1	3.3.21	Inadmissible payment of TADA	44,050.00	46,309.22	-
017	Mongar	2020 01	1	0.0.21	maumissione payment of 111211	11,000.00	10,00 3122	
	Divisional Forest Office (DFO),	OAAGB-						
618	Mongar	2023-84	1	3.3.21	Inadmissible payment of TADA	10,256.00	10,782.01	-
619	Divisional Forest Office (DFO), Mongar	OAAGB- 2023-84	1	3.3.21	Inadmissible payment of TADA	52,600.00	55,297.73	_
017	Mongai	2023-04	1	3.3.21	maumissible payment of TADA	32,000.00	33,477.73	_
	Divisional Forest Office (DFO),	OAAGB-						
620	Mongar	2023-84	1	3.3.21	Inadmissible payment of TADA	10,400.00	10,940.23	-
621	Divisional Forest Office (DFO), Mongar	OAAGB- 2023-84	1	3.3.21	Inadmissible payment of TADA	28,400.00	29,856.57	_
021	Mongai	2023-04	1	3.3.21	maumissible payment of TADA	20,400.00	29,030.37	
	Divisional Forest Office (DFO),	OAAGB-						
622	Mongar	2023-84	1	3.3.21	Inadmissible payment of TADA	25,900.00	27,245.38	-
623	Divisional Forest Office (DFO),	OAAGB- 2023-84	1	3.3.21	Inadmissible payment of TADA	28,400.00	29,875.24	
023	Mongar	2023-04	1	3.3.21	maumissible payment of TADA	26,400.00	29,873.24	-
	Divisional Forest Office (DFO),	OAAGB-						
624	Mongar	2023-84	1	3.3.21	Inadmissible payment of TADA	24,700.00	25,983.05	-
625	Divisional Forest Office (DFO), Mongar	OAAGB- 2023-84	1	3.3.21	Inadmissible payment of TADA	24,700.00	25,983.05	
023	Mongar	2023-04	1	3.3.21	Discrepancies in payment of pay &	24,700.00	25,963.05	-
					allowances resulting to excess payment			
					of Nu. 34,928.00 and less payment Nu.28,597.00 (3.3.21) Review of the			
	Dzongkhag Administration,	OAAGB-			payment of pay and allowances also			
626	Zhemgang including eight Geogs	2022-408	5.4	3.3.21	noted discrepancies	878.00	-	878.00
					Discrepancies in payment of pay & allowances resulting to excess payment			
	Dzongkhag Administration,	OAAGB-			of Nu. 34,928.00 and less payment			
627	Zhemgang including eight Geogs	2022-408	5.4	3.3.21	Nu.28,597.00 (3.3.21) Review of the	34,050.00	34,050.00	-

					payment of pay and allowances also noted discrepancies			
628	Dzongkhag Administration, Zhemgang including eight Geogs	OAAGB- 2022-408	11.1	3.3.21	Excess payment due to rates paid higher than the quoted rate	644,000.00	244,500.00	399,500.00
629	Dzongkhag Administration, Zhemgang including eight Geogs	OAAGB- 2022-408	11.2	3.3.21	Excess payment due to non-deduction of columns from concrete bricks works	352,785.15		352,785.15
630	Dzongkhag Administration, Zhemgang including eight Geogs	OAAGB- 2022-408	13	3.3.21	Excess payment due to payment made at higher than quoted rate	106,093.72	800.00	105,293.72
631	Dzongkhag Administration, Zhemgang including eight Geogs	0AAGB- 2022-408	14.1	3.3.21	Excess payment for food	15,015.00	-	15,015.00
632	Dzongkhag Administration, Zhemgang including eight Geogs	OAAGB- 2022-408	15	3.3.21	Excess payment of transportation charges	348,327.50	69,062.50	279,265.00
633	Dzongkhag Administration, Zhemgang including eight Geogs	OAAGB- 2022-408	20.1	3.3.21	Payment for machine hire charges higher than the annual quotation rates resulting into difference of	416,892.00	-	416,892.00
634	Dzongkhag Administration, Zhemgang including eight Geogs	OAAGB- 2022-408	20.2	3.3.21	Double claim/payment for machine hire charges	88,176.00	-	88,176.00
635	Dzongkhag Administration, Zhemgang including eight Geogs	OAAGB- 2022-408	22	3.3.21	Excess payment due to difference in rate in the maintenance of Roads and Storm water drains at Zhemgang Town	31,258.00		31,258.00
636	Dzongkhag Administration, Zhemgang including eight Geogs	OAAGB- 2022-408	23.1	3.3.21	Excess payment due to non-deduction of openings	46,399.31		46,399.31
637	Dzongkhag Administration, Zhemgang including eight Geogs	OAAGB- 2022-408	24	3.3.21	Excess payment in the Construction of MCH at Zhemgang BHU	10,130.00	<u>-</u>	10,130.00
638	Dzongkhag Administration, Zhemgang including eight Geogs	OAAGB- 2022-408	26	3.3.21	Excess payment in the refurbishment of Kitchen and Store at Yebilaptsa Central School	12,389.99	-	12,389.99
639	Dzongkhag Administration, Zhemgang including eight Geogs	OAAGB- 2022-408	27.1	3.3.21	Excess payment due to computation error	294,405.15	-	294,405.15

	Dzongkhag Administration,	OAAGB-			Excess payment due to difference in the quantities executed at site and			
640	Zhemgang including eight Geogs	2022-408	27.2	3.3.21	quantities paid in final bill	215,204.98	-	215,204.98
	Dzongkhag Administration,	OAAGB-			Excess payment due to payment made higher than the admissible for the item steel work in built up sections tubular			
641	Zhemgang including eight Geogs	2022-408	27.3	3.3.21	section	61,187.76		61,187.76
642	Dzongkhag Administration, Zhemgang including eight Geogs	OAAGB- 2022-408	28	3.3.21	Excess payment in the Expansion of Crematorium Amenities	22,365.00	22,365.00	-
643	Dzongkhag Administration, Zhemgang including eight Geogs	OAAGB- 2022-408	29.1	3.3.21	Excess payment due to the payment made more than the quoted rate	232,023.52	-	232,023.52
644	Dzongkhag Administration, Zhemgang including eight Geogs	OAAGB- 2022-408	29.2	3.3.21	Excess payment due to difference in quantities executed and paid in the final bill	15,278.30	-	15,278.30
645	Dzongkhag Administration, Zhemgang including eight Geogs	OAAGB- 2022-408	30	3.3.21	Excess payment in the laying of GSB/Black topping of roads from 5.30Km to Gongphu Village	528,545.40	-	528,545.40
646	Dzongkhag Administration, Zhemgang including eight Geogs	OAAGB- 2022-408	33	3.3.21	Mismatch in the payment made for procurement of dairy cattle	52,000.00	36,400.00	15,600.00
647	Dzongkhag Administration, Zhemgang including eight Geogs	OAAGB- 2022-408	38	3.3.21	Excess payment from charging higher rates for cement	11,920.00	11,920.00	-
648	Dzongkhag Administration, Zhemgang including eight Geogs	OAAGB- 2022-408	39	3.3.21	Excess payment due to non-deduction of voids	9,667.45	9,667.45	-
649	Dzongkhag Administration, Zhemgang including eight Geogs	OAAGB- 2022-408	41	3.3.21	Excess payment in construction of gabion wall and retaining wall at archery range	46,373.07	-	46,373.07
650	Dzongkhag Administration, Zhemgang including eight Geogs	OAAGB- 2022-408	44.2	3.3.21	Excess payment	330,767.75	-	330,767.75
651	Dzongkhag Administration, Zhemgang including eight Geogs	OAAGB- 2022-408	45.3	3.3.21	Payment made for works not executed	616,504.83	-	616,504.83

	Dzongkhag Administration,	OAAGB-			Excess payment made for works not			
652	Zhemgang including eight Geogs	2022-408	45.2	3.3.21	executed/short executed	218,628.36	-	218,628.36
					Excess payment in the maintenance of			
	Dzongkhag Administration,	OAAGB-			Basic Health Unit at Pantang under			
653	Zhemgang including eight Geogs	2022-408	45	3.3.21	Phangkhar Gewog	18,262.79	18,262.79	-
					Excess payment to Contractor in the			
	Dzongkhag Administration,	OAAGB-			Gender Friendly Public Toilet at			
654	Zhemgang including eight Geogs	2022-408	46	3.3.21	Panbang Yenlay Throm	13,111.81	13,111.81	-
	Regional Road Safety and							
	Transport Authority, Mongar including base office at Tashigang,	OAAGB-			Excess payment for installation of Air			
655	Lhuentse and Trashiyangtse	2023-268	1.02	3.3.21	Conditioners - Nu. 68,555.10	68,555.10	-	68,555.10
000	22. Wester and 1. Wester and 1. Wester and 1. Wester and 1. Wester and 1. Wester and 1. Wester and 1. Wester and 1. Wester and 1. Wester and 1. Wester and 1. Wester and 1. Wester and 1. Wester and 1. Wester and 1. Wester and 1. Wester and 1. Wester and 1. Wester and 1. Wester and 1. Wester and 1. Wester and 1. Wester and 1. Wester and 1. Wester and 1. Wester and 1. Wester and 1. Wester and 1. Wester and 1. Wester and 1. Wester and 1. Wester and 1. Wester and 1. Wester and 1. Wester and 1. Wester and 1. Wester and 1. Wester and 1. Wester and 1. Wester and 1. Wester and 1. Wester and 1. Wester and 1. Wester and 1. Wester and 1. Wester and 1. Wester and 1. Wester and 1. Wester and 1. Wester and 1. Wester and 1. Wester and 1. Wester and 1. Wester and 1. Wester and 1. Wester and 1. Wester and 1. Wester and 1. Wester and 1. Wester and 1. Wester and 1. Wester and 1. Wester and 1. Wester and 1. Wester and 1. Wester and 1. Wester and 1. Wester and 1. Wester and 1. Wester and 1. Wester and 1. Wester and 1. Wester and 1. Wester and 1. Wester and 1. Wester and 1. Wester and 1. Wester and 1. Wester and 1. Wester and 1. Wester and 1. Wester and 1. Wester and 1. Wester and 1. Wester and 1. Wester and 1. Wester and 1. Wester and 1. Wester and 1. Wester and 1. Wester and 1. Wester and 1. Wester and 1. Wester and 1. Wester and 1. Wester and 1. Wester and 1. Wester and 1. Wester and 1. Wester and 1. Wester and 1. Wester and 1. Wester and 1. Wester and 1. Wester and 1. Wester and 1. Wester and 1. Wester and 1. Wester and 1. Wester and 1. Wester and 1. Wester and 1. Wester and 1. Wester and 1. Wester and 1. Wester and 1. Wester and 1. Wester and 1. Wester and 1. Wester and 1. Wester and 1. Wester and 1. Wester and 1. Wester and 1. Wester and 1. Wester and 1. Wester and 1. Wester and 1. Wester and 1. Wester and 1. Wester and 1. Wester and 1. Wester and 1. Wester and 1. Wester and 1. Wester and 1. Wester and 1. Wester and 1. Wester and 1. Wester and 1. Wester and 1. Wester and 1. Wester and 1. Wester and 1. Wester and 1. Wester and 1		1.02	0.0.22		00,000.10		00,000.10
	Dzongkhag Administration,	OAAGB-			Excess payment of TADA in conducting			
656	Zhemgang including eight Geogs	2022-408	4	3.3.21	local government election	7,500.00	-	7,500.00
						,		,
	Dzongkhag Administration,	OAAGB-			Excess payment of TADA in conducting			
657	Zhemgang including eight Geogs	2022-408	4	3.3.21	local government election	2,500.00	-	2,500.00
	Dzongkhag Administration,	OAAGB-			Excess payment of TADA in conducting			
658	Zhemgang including eight Geogs	2022-408	4	3.3.21	local government election	12,356.00	-	12,356.00
	Dzongkhag Administration,	OAAGB-			Excess payment of TADA in conducting			
659	Zhemgang including eight Geogs	2022-408	4	3.3.21	local government election	15,216.00	-	15,216.00
	Dzongkhag Administration,	OAAGB-			Excess payment of TADA in conducting			
660	Zhemgang including eight Geogs	2022-408	4	3.3.21	local government election	27,000.00	<u>-</u>	27,000.00
	Dzongkhag Administration,	OAAGB-			Excess payment of TADA in conducting			
661	Zhemgang including eight Geogs	2022-408	4	3.3.21	local government election	15,000.00	-	15,000.00
	Dzongkhag Administration,	OAAGB-			Excess payment on transportation			
662	Zhemgang including eight Geogs	2022-408	52	3.3.21	charges	166,645.00	-	173,876.94
	Dzongkhag Administration,	OAAGB-						
663	Zhemgang including eight Geogs	2022-408	58.2	3.3.21	Short deduction of rebate offered	25,105.10	-	25,105.10

	Dzongkhag Administration,	OAAGB-						
664	Zhemgang including eight Geogs	2022-408	58.4	3.3.21	Excess payment for additional work	18,905.15	-	18,905.15
665	Dzongkhag Administration, Zhemgang including eight Geogs	0AAGB- 2022-408	62	3.3.21	Excess payment on transportation charges	47,160.00	-	49,206.61
666	Dzongkhag Administration, Zhemgang including eight Geogs	OAAGB- 2022-408	64	3.3.21	Excess payment in RRM wall along Gujung farm road	16,231.39	16,284.75	
667	Dzongkhag Administration, Zhemgang including eight Geogs	0AAGB- 2022-408	65	3.3.21	Excess payment in laying for RRM wall along Pongchula farm road	13,526.16	13,570.63	
668	Dzongkhag Administration, Zhemgang including eight Geogs	OAAGB- 2022-408	67.2	3.3.21	Payment made for works not executed	2,431.16	-	2,431.16
669	Dzongkhag Administration, Zhemgang including eight Geogs	OAAGB- 2022-408	67	3.3.21	Excess payment to supplier for not supplying the CGI sheet as per the specification – Nu. 35,547.24	26,869.24	-	26,869.24
670	Dzongkhag Administration, Zhemgang including eight Geogs	OAAGB- 2022-408	69	3.3.21	Excess payment on machine hire charges	4,986.00		4,986.00
671	Dzongkhag Administration, Zhemgang including eight Geogs	OAAGB- 2022-408	72	3.3.21	Double payment of machine hire charges	57,235.00	-	57,235.00
672	Dzongkhag Administration, Zhemgang including eight Geogs	OAAGB- 2022-408	80	3.3.21	Excess payment of transportation charges	82,612.00		82,612.00
673	Dzongkhag Administration, Zhemgang including eight Geogs	OAAGB- 2022-408	83	3.3.21	False claim of transportation charges	10,000.00		10,000.00
674	Dzongkhag Administration, Zhemgang including eight Geogs	OAAGB- 2022-408	85.2	3.3.21	Excess payment due to variations in quantities	16,099.65		16,099.65
675	Dzongkhag Administration, Zhemgang including eight Geogs	OAAGB- 2022-408	86	3.3.21	Difference in rates resulting to excess payment	170,680.00		170,680.00
676	Dzongkhag Administration, Zhemgang including eight Geogs	OAAGB- 2022-408	88.1	3.3.21	Excess payment	25,713.55	-	25,713.55

	Natural Resources Development Corporation Limited, Jakar				Lapses in the payment of machinery			
677	Regional Office, Bumthang including Gelephu Branch Office	OAAGB- 2023-275	1	3.3.21	hire charges for construction of road and excess payment	210,000.00		214,556.71
677	пістийнід бетерни втансії Опісе	2023-273	1	3.3.41	and excess payment	210,000.00	<del>-</del>	214,550.71
	Regional Office, Department of	OAAGB-						
678	Roads, Tingtibi, Zhemgang	2023-254	1.2	3.3.21	Defective works noted at the site	17,843.67	-	17,843.67
679	Regional Office, Department of Roads, Tingtibi, Zhemgang	OAAGB- 2023-254	2	3.3.21	Excess payment on hiring charge - Nu. 80,897.80	32,372.00	_	32,946.71
0,,,	Rodus, Fingers, Energung	2020 201	<del>-</del>	0.0.21	00,007100	52,572.00		02)>101/1
680	Dzongkhag Administration, Bumthang including four Geogs	OAAGB- 2022-410	1.2	3.3.21	Excess payment for excavation Nu.17,843.67	5,873.45	5,873.45	204.69
					Excess payment for construction of			
	Dzongkhag Administration,	OAAGB-			footpath from Jakar Lhakhang to			
681	Bumthang including four Geogs	2022-410	1.3	3.3.21	Wangdicholing village Excess payment for short execution of	23,307.40	<u>-</u>	23,307.40
					road work from Chamkhar to Jalikhar			
	Dzongkhag Administration,	OAAGB-			and from Jalikhar to Galingbithang (two			
682	Bumthang including four Geogs	2022-410	1.4	3.3.21	packages)	550,361.52	550,361.52	19,179.72
					Excess payment for less execution of RRM walls at the improvement of			
	Dzongkhag Administration,	OAAGB-			existing urban roads from Chamkhar to			
683	Bumthang including four Geogs	2022-410	1.5	3.3.21	Jalikhar	372,403.05	372,403.05	12,977.99
					Excess payment for less execution of			
	Dzongkhag Administration,	OAAGB-			drain works at the improvement of existing urban roads from Thangjuk to			
684	Bumthang including four Geogs	2022-410	1.6	3.3.21	Kakaling - Nu.115,512.54	74,159.60	74,159.60	2,584.41
					Construction of Basic Health Unit			
	Dzongkhag Administration,	OAAGB-			Grade-II under Drakteng Gewog and			
685	Trongsa including five geogs	2022-521	2.1	3.3.21	irregularities thereof	231,844.05	-	235,960.07
686	Dzongkhag Administration, Trongsa including five geogs	OAAGB- 2022-521	2.2	3.3.21	Excess payment to the contractor due to higher than the quoted rate	105,909.79	<u>_</u>	107,790.06
000	11 ongot metuting five geogs	2022 321	2.2	3.3.21	to maner than the quoten rate	103,707.77		107,7 70.00
	Dzongkhag Administration,	OAAGB-			Excess payment due to application of			
687	Trongsa including five geogs	2022-521	2.3	3.3.21	wrong item	568,182.74	570,797.94	-
					Reconstruction of 120feet DSR Bailey			
	Dzongkhag Administration,	OAAGB-			Bridge under Nubi Gewog and	-0.4.1.4.00		
688	Trongsa including five geogs	2022-521	3.1	3.3.21	irregularities thereof; 3.1 Excess	726,156.00	-	739,047.76

					payment due to payment of higher than the quoted rate			
689	Dzongkhag Administration, Trongsa including five geogs	OAAGB- 2022-521	6	3.3.21	Excess payment due to short execution of work	34,310.10	-	34,919.22
600	Dzongkhag Administration,	OAAGB-	0.4	2 2 24	Construction of Simphu-Thangyel Farm Road and irregularities thereof, 8.1 Excess Payment for short execution of	(22, (25, 00		(22 (20 22
690	Trongsa including five geogs	2022-521	8.1	3.3.21	work	622,625.00		633,678.73
691	Dzongkhag Administration, Lhuentse including eight Geogs	OAAGB- 2022-579	2.2	3.3.21	Excess payment of TA/DA	2,480.00	2,481.63	-
692	Dzongkhag Administration, Lhuentse including eight Geogs	OAAGB- 2022-579	2.2	3.3.21	Excess payment of TA/DA	1,500.00	1,500.99	_
693	Dzongkhag Administration, Lhuentse including eight Geogs	OAAGB- 2022-579	2.2	3.3.21	Excess payment of TA/DA	3,000.00	3,001.97	
694	Dzongkhag Administration, Lhuentse including eight Geogs	OAAGB- 2022-579	2.2	3.3.21	Excess payment of TA/DA	6,220.00	6,224.09	
695	Dzongkhag Administration, Lhuentse including eight Geogs	OAAGB- 2022-579	2.2	3.3.21	Excess payment of TA/DA	600.00	600.39	
696	Brown Swiss Cattle Farm, Bumthang	OAAGB- 2023-177	1.1	3.3.21	Excess payment in providing & fixing pre-painted steel corrugated roofing sheets	173,362.50	175,870.32	_
	Brown Swiss Cattle Farm,	OAAGB-			Excess payment in the construction of		170,070,02	404.440.45
697	Bumthang	2023-177	1.2	3.3.21	RRM wall	100,421.46	-	104,119.15
698	Brown Swiss Cattle Farm, Bumthang	OAAGB- 2023-177	1.3	3.3.21	Double payment in RRM wall due to computation error	368,145.00	368,145.00	6,293.77
699	Brown Swiss Cattle Farm, Bumthang	OAAGB- 2023-177	2.1	3.3.21	Excess payment in the construction of manager's quarter	234,635.80	-	243,275.55

	Dzongkhag Administration,	OAAGB-						
700	Lhuentse including eight Geogs	2022-579	2.4	3.3.21	Double payment of TA/DA	2,100.00	2,101.38	-
	Dzongkhag Administration,	OAAGB-						
701	Lhuentse including eight Geogs	2022-579	2.4	3.3.21	Double payment of TA/DA	3,300.00	3,302.17	-
	Dzongkhag Administration,	OAAGB-						
702	Lhuentse including eight Geogs	2022-579	2.4	3.3.21	Double payment of TA/DA	13,312.00	13,320.75	<u>-</u>
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	Regional Office of Economic	OAAGB-						
703	Affairs, Mongar	2023-83	1	3.3.21	Inadmissible payment of TADA	2,500.00	-	2,500.00
704	Regional Office of Economic Affairs, Mongar	OAAGB- 2023-83	1	3.3.21	Inadmissible payment of TADA	12,000.00	_	12,000.00
704	Alian's, Mongai	2023-63	1	3.3.21	maumissible payment of TADA	12,000.00	-	12,000.00
	Regional Office of Economic	OAAGB-						
705	Affairs, Mongar	2023-83	1	3.3.21	Inadmissible payment of TADA	8,750.00	-	8,750.00
	Regional Office of Economic	OAAGB-						
706	Affairs, Mongar	2023-83	1	3.3.21	Inadmissible payment of TADA	6,250.00	-	6,250.00
	Regional Office of Economic	OAAGB-						
707	Affairs, Mongar	2023-83	1	3.3.21	Inadmissible payment of TADA	6,250.00	-	6,250.00
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	Regional Office of Economic	OAAGB-						
708	Affairs, Mongar	2023-83	1	3.3.21	Inadmissible payment of TADA	10,500.00	-	10,500.00
709	Regional Office of Economic Affairs, Mongar	OAAGB- 2023-83	1	3.3.21	Inadmissible payment of TADA	7.500.00	_	7.500.00
709		2023-63	1	3.3.21	maumissible payment of TADA	7,300.00		7,500.00
	Development of Infrastructure at College of Language and Cultural	OAAGB-			Excess payment for short execution of			
710	Studies. GoI PTA (FIC 4739)	2023-245	1.3	3.3.21	works	144,935.00	-	148,556.39
					Excess payment in construction of two			
	Brown Swiss Cattle Farm,	OAAGB-			numbers of 2-unit staff quarter – Nu.			
711	Bumthang	2023-177	2.2	3.3.21	471,812.60	338,723.00	-	351,195.43
	Drawn Curing Cattle Forms	OAACB			Evenes normant in DOI DDMll al			
712	Brown Swiss Cattle Farm, Bumthang	OAAGB- 2023-177	3.1	3.3.21	Excess payment in P&L RRM wall above old ESP staff quarter	64,718.59	65,612.24	-
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	Dzongkhag Administration,	OAAGB-			Excess payment in reimbursement of			
713	Mongar including 17 Geogs	2022-492	7	3.3.21	national day celebration bills	-	<u>-</u>	-
	Dzongkhag Administration,	OAAGB-			Irregular purchase and issue of			
714	Lhuentse including eight Geogs	2022-579	6	3.3.21	working gears to the officials and staffs	62,010.00	62,010.00	-
					Excess payment to the contractor for			
715	Dzongkhag Administration, Lhuentse including eight Geogs	OAAGB- 2022-579	14	3.3.21	Improvement of Phaling Thromde Vegetables Market Shed	3,125.00		3,125.00
/13	Lituentse including eight Geogs	2022-379	14	3.3.21		3,125.00	<del>-</del>	3,125.00
	Dzongkhag Administration,	OAAGB-			Re-construction of Wingwall & Flood protection works for Druksum Bridge			
716	Lhuentse including eight Geogs	2022-579	16	3.3.21	and excess payment thereof	69,947.00	70,176.96	-
					Excess payment on account of		-,	
					procurement of CGI sheet due to			
<b>515</b>	Dzongkhag Administration,	OAAGB-	10	2 2 24	payment made at higher than the	20.700.00	20.027.44	
717	Lhuentse including eight Geogs	2022-579	19	3.3.21	quoted rate	20,700.00	20,836.11	-
	Dzongkhag Administration,	OAAGB-			Excess payment on account of procurement of laptops and other			
718	Lhuentse including eight Geogs	2022-579	27	3.3.21	accessories due to clerical error.	17,250.00	17,363.42	_
. 10	Znasnos meraning eight deegs		1	0.0.22	40000001100 WW 00 010110W 011 011	17,200.00	27,6 00.12	
	Dzongkhag Administration,	OAAGB-			Excess payment on account of Machine			
719	Lhuentse including eight Geogs	2022-579	28	3.3.21	Hiring	1,300.00	1,300.00	-
					Excess payment on account of WMM			
	Dzongkhag Administration,	OAAGB-			work for construction of RCC bridge			
720	Lhuentse including eight Geogs	2022-579	35	3.3.21	over Baygangchu	16,785.00	16,829.15	-
					Excess payment of salary and GPF due			
<b>724</b>	Dzongkhag Administration,	OAAGB-	_	2 2 24	to wrong fixation of pay on revision and	6 705 00	( 705 00	
721	Lhuentse including eight Geogs	2022-579	5	3.3.21	promotion	6,785.00	6,785.00	-
	Dangkhag Administration	OAAGB-			Excess payment of salary and GPF due to wrong fixation of pay on revision and			
722	Dzongkhag Administration, Lhuentse including eight Geogs	2022-579	5	3.3.21	promotion	24,833.00	24,833.00	_
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	Technical Training Institute,	OAAGB-			Non deduction of voids from the supply			
723	Chumey, Bumthang	2023-308	7	3.3.21	of sand and aggregates	30,556.50		31,058.81
	College of Language & Cultural							
	Studies, Taktse, Trongsa, Royal	OAAGB-			Excess payment in the construction of			
724	University of Bhutan	2023-244	1	3.3.21	3-units staff quarter	70,190.14	-	71,436.25

725	College of Language & Cultural Studies, Taktse, Trongsa, Royal University of Bhutan	0AAGB- 2023-244	2	3.3.21	Excess payment in the construction of 2-units staff quarter	21,153.82	<u>-</u>	21,529.38
726	College of Language & Cultural Studies, Taktse, Trongsa, Royal University of Bhutan	OAAGB- 2023-244	3	3.3.21	Excess payment in the Installation of Shelf and Rack at Hostels	28,800.00	-	29,311.30
727	College of Language & Cultural Studies, Taktse, Trongsa, Royal University of Bhutan	OAAGB- 2023-244	5	3.3.21	Excess payment of pay and allowances	34,907.00		35,526.72
728	Electricity Services Division, Mongar, Bhutan Power Corporation Limited	OAAGB- 2023-287	1	3.3.21	Excess payment in the construction of Closed Store Shed at Gyalpozhing	45,582.00	45,582.00	-
729	Dzongkhag Administration, Bumthang including four Geogs	OAAGB- 2022-410	1.7	3.3.21	Excess payment for less execution of road works at improvement of existing urban roads from Tamzhing to Relribi	249,439.20	249,439.20	8,692.79
730	Dzongkhag Administration, Bumthang including four Geogs	OAAGB- 2022-410	2.1	3.3.21	Excess payment due to short execution of works	142,485.89	-	148,294.63
731	Dzongkhag Administration, Bumthang including four Geogs	OAAGB- 2022-410	2.2	3.3.21	Excess payments in several work items	506,723.13	-	527,380.77
732	Dzongkhag Administration, Bumthang including four Geogs	OAAGB- 2022-410	2.4	3.3.21	Excess payment made to the contractor for enhancement of quantities	259,732.72	<u>-</u>	270,321.29
733	Technical Training Institute, Chumey, Bumthang	OAAGB- 2023-308	8	3.3.21	Excess payment to supplier due to payment of rates higher than the quoted rates	8,000.00	-	8,131.51
734	Dzongkhag Administration, Bumthang including four Geogs	OAAGB- 2022-410	3.1	3.3.21	Excess payment due to difference in the quantity executed and quantity paid	44,685.00	46,271.62	
735	Dzongkhag Administration, Bumthang including four Geogs	0AAGB- 2022-410	4.1	3.3.21	Excess payment due to more quantity paid than the works executed at site	113,600.00	117,260.10	
736	Dzongkhag Administration, Bumthang including four Geogs	0AAGB- 2022-410	7	3.3.21	Excess payment for procurement of cartridge	14,977.00	-	15,587.57
737	Dzongkhag Administration, Bumthang including four Geogs	OAAGB- 2022-410	14	3.3.21	Double payment of sitting fees for Gewog Officials during GT	7,000.00	<u>-</u>	7,285.37

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	Dzongkhag Administration,	OAAGB-			Excess payment due to payment at			
738	Bumthang including four Geogs	2022-410	18	3.3.21	higher than the quoted rate	7,100.00	<u>-</u>	7,389.45
	Dzongkhag Administration,	OAAGB-			Excess payment due to payment higher			
739	Trongsa including five geogs	2022-521	18	3.3.21	than the quoted rate	276,604.00	277,613.66	-
					Non-submission of the supply order and invoice to the Department of			
	Dzongkhag Administration,	OAAGB-			National Properties for H.D.P.E works			
740	Trongsa including five geogs	2022-521	19	3.3.21	awarded in contract	81,021.90	-	82,460.32
	Dzongkhag Administration,	OAAGB-			Excess payment due to payment for the			
741	Trongsa including five geogs	2022-521	21	3.3.21	wrong item	18,446.64	18,531.55	-
	Divisional Forest Office (DFO),	OAAGB-						
742	Mongar	2023-84	1	3.3.21	Inadmissible payment of TADA	75,950.00	79,695.48	-
743	Divisional Forest Office (DFO), Mongar	OAAGB- 2023-84	1	3.3.21	Inadmissible payment of TADA	2,344.00	2,464.22	
743	Mongai	2023-04	1	3.3.21	maumissible payment of TADA	2,344.00	2,404.22	-
	Divisional Forest Office (DFO),	OAAGB-						
744	Mongar	2023-84	1	3.3.21	Inadmissible payment of TADA	8,400.00	8,830.82	_
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	Divisional Forest Office (DFO),	OAAGB-						
745	Mongar	2023-84	1	3.3.21	Inadmissible payment of TADA	7,500.00	7,884.66	-
	Divisional Forest Office (DFO),	OAAGB-						
746	Mongar	2023-84	1	3.3.21	Inadmissible payment of TADA	7,500.00	7,884.66	-
	Divisional Forest Office (DFO),	OAAGB-						
747	Mongar	2023-84	1	3.3.21	Inadmissible payment of TADA	2,550.00	2,680.78	-
	D	01165						
748	Divisional Forest Office (DFO), Mongar	OAAGB- 2023-84	1	3.3.21	Inadmissible payment of TADA	55,250.00	58,083.64	
/40	Muligar	2023-04	1	3.3.41	maumissible payment of TADA	55,450.00	30,003.04	-
	Divisional Forest Office (DFO),	OAAGB-						
749	Mongar	2023-84	1	3.3.21	Inadmissible payment of TADA	12,500.00	13,149.32	_
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	Divisional Forest Office (DFO),	OAAGB-						
750	Mongar	2023-84	1	3.3.21	Inadmissible payment of TADA	41,550.00	43,681.00	-
751	Divisional Forest Office (DFO), Mongar	OAAGB- 2023-84	1	3.3.21	Inadmissible payment of TADA	44,050.00	46,309.22	
/31	Mongai	2023-04	1	3.3.21	maumissible payment of TADA	44,030.00	40,309.22	-
	Divisional Forest Office (DFO),	OAAGB-						
752	Mongar	2023-84	1	3.3.21	Inadmissible payment of TADA	10,256.00	10,782.01	-
	Divisional Forest Office (DFO),	OAAGB-						
753	Mongar	2023-84	1	3.3.21	Inadmissible payment of TADA	52,600.00	55,297.73	-
	District of Franch Office (DFO)	CAACD						
754	Divisional Forest Office (DFO), Mongar	OAAGB- 2023-84	1	3.3.21	Inadmissible payment of TADA	10,400.00	10,940.23	-
			_		pay and a second			
	Divisional Forest Office (DFO),	OAAGB-						
755	Mongar	2023-84	1	3.3.21	Inadmissible payment of TADA	28,400.00	29,856.57	-
756	Divisional Forest Office (DFO),	OAAGB- 2023-84	1	3.3.21	Inadmissible payment of TADA	25,900.00	27,245.38	
756	Mongar	2023-04	1	3.3.21	maumissible payment of TADA	25,900.00	27,243.30	-
	Divisional Forest Office (DFO),	OAAGB-						
757	Mongar	2023-84	1	3.3.21	Inadmissible payment of TADA	28,400.00	29,875.24	-
	Divisional Forest Office (DFO),	OAAGB-						
758	Mongar	2023-84	1	3.3.21	Inadmissible payment of TADA	24,700.00	25,983.05	-
	Divisional Forest Office (DEO)	OAAGB-						
759	Divisional Forest Office (DFO), Mongar	2023-84	1	3.3.21	Inadmissible payment of TADA	24.700.00	25,983.05	-
	<b>Q</b> *				Non-submission of invoices to the	,	-,	
	Dzongkhag Administration,	OAAGB-			Department of National Properties and			
760	Trongsa including five geogs	2022-521	24	3.3.21	non- realisation of rebates	57,326.26	57,590.12	-
761	Dzongkhag Administration, Mongar including 17 Geogs	OAAGB- 2022-492	3.2	3.3.21	Double Payment of TA/DA - Nu. 18,458.00 (3.3.21)	7,500.00	_	7,500.00
701	Mongai menuning 17 deugs	2022-472	3.2	3.3.41	10,750.00 (5.5.21)	7,300.00	-	7,300.00
	Dzongkhag Administration,	OAAGB-			Double Payment of TA/DA – Nu.			
762	Mongar including 17 Geogs	2022-492	3.2	3.3.21	· · · · · · · · · · · · · · · · · · ·	3,000.00	-	3,000.00

	Dzongkhag Administration,	OAAGB-			Double Payment of TA/DA - Nu.			
763	Mongar including 17 Geogs	2022-492	3.2	3.3.21	18,458.00 (3.3.21)	2,500.00	<u>-</u>	2,500.00
764	Dzongkhag Administration, Mongar including 17 Geogs	OAAGB- 2022-492	3.2	3.3.21	Double Payment of TA/DA - Nu. 18,458.00 (3.3.21)	1,708.00	-	1,708.00
765	Dzongkhag Administration, Mongar including 17 Geogs	OAAGB- 2022-492	3.2	3.3.21	Double Payment of TA/DA - Nu. 18,458.00 (3.3.21)	3,750.00	-	3,750.00
766	Eastern Regional Referral Hospital, Mongar	OAAGB- 2023-247	3	3.3.21	Mismatch of travel claims with CPMS data resulting into inadmissible payment of TADA to the officials	1,500.00	1,511.84	-
767	Eastern Regional Referral Hospital, Mongar	OAAGB- 2023-247	3	3.3.21	Mismatch of travel claims with CPMS data resulting into inadmissible payment of TADA to the officials	7,488.00	7,537.24	-
768	Eastern Regional Referral Hospital, Mongar	OAAGB- 2023-247	3	3.3.21	Mismatch of travel claims with CPMS data resulting into inadmissible payment of TADA to the officials	6,240.00	6,281.03	-
769	Eastern Regional Referral Hospital, Mongar	OAAGB- 2023-247	3	3.3.21	Mismatch of travel claims with CPMS data resulting into inadmissible payment of TADA to the officials	3,000.00	3,019.73	
770	Eastern Regional Referral Hospital, Mongar	OAAGB- 2023-247	3	3.3.21	Mismatch of travel claims with CPMS data resulting into inadmissible payment of TADA to the officials	1,000.00	-	1,000.00
771	Eastern Regional Referral Hospital, Mongar	OAAGB- 2023-247	3	3.3.21	Mismatch of travel claims with CPMS data resulting into inadmissible payment of TADA to the officials	8,860.00	-	8,860.00
772	Eastern Regional Referral Hospital, Mongar	OAAGB- 2023-247	3	3.3.21	Mismatch of travel claims with CPMS data resulting into inadmissible payment of TADA to the officials	5,560.00	-	5,560.00
773	Eastern Regional Referral Hospital, Mongar	OAAGB- 2023-247	3	3.3.21	Mismatch of travel claims with CPMS data resulting into inadmissible payment of TADA to the officials	8,360.00	-	8,360.00
774	Eastern Regional Referral Hospital, Mongar	OAAGB- 2023-247	3	3.3.21	Mismatch of travel claims with CPMS data resulting into inadmissible payment of TADA to the officials	8,738.00	-	8,738.00
775	Eastern Regional Referral Hospital, Mongar	OAAGB- 2023-247	3	3.3.21	Mismatch of travel claims with CPMS data resulting into inadmissible payment of TADA to the officials	-	-	-

	Eastern Regional Referral	OAAGB-			Excess payment of hotel charges for SIY			
776	Hospital, Mongar	2023-247	5	3.3.21	workshop	11,100.00	11,213.46	-
777	Eastern Regional Referral Hospital, Mongar	OAAGB- 2023-247	1	3.3.21	Excess payment in the reimbursement for the procurement of flower seedlings	5,000.00	-	5,000.00
778	Eastern Regional Referral Hospital, Mongar	OAAGB- 2023-247	2	3.3.21	Excess payment in reimbursement of bills	3,607.62	-	3,607.62
779	Eastern Regional Referral Hospital, Mongar	0AAGB- 2023-247	4	3.3.21	Full payment of DSA for halt beyond 30 days	23,250.00	23,494.60	-
780	Eastern Regional Referral Hospital, Mongar	OAAGB- 2023-247	4	3.3.21	Full payment of DSA for halt beyond 30 days	23,250.00	23,494.60	-
781	Dzongkhag Administration, Mongar including 17 Geogs	OAAGB- 2022-492	8.1	3.3.21	Excess payment due to variation in work executed at site	35,940.00	-	35,940.00
782	Dzongkhag Administration, Mongar including 17 Geogs	OAAGB- 2022-492	8.2	3.3.21	Excess payment in internal partition works	16,476.80	-	16,476.80
783	Sakteng Wildlife Sanctuary, Phongmey	OAAGSJ- 2022-576	2.1	3.3.21	Excess payment due to short execution of work - Nu 65,408.94 (3.3.21)	65,408.94	71,043.07	-
784	Dzongkhag Administration, Trashiyangtse including 8 Geogs	OAAGSJ- 2022-515	1	3.3.21	Excess payment towards check-in meals to Dukti Quarantine Centre	18,900.00	19,185.83	-
785	Dzongkhag Administration, Trashiyangtse including 8 Geogs	OAAGSJ- 2022-515	11	3.3.21	Excess payment of TADA - Nu. 13,500.00 (3.3.21)	18,720.00	18,720.00	-
786	National Institute of Zorigchusum, Trashiyangtse	OAAGSJ- 2023-111	2	3.3.21	Inadmissible payment of mileage without actually driving car- Nu. 57,148.00	17,382.00	17,382.00	-
787	National Institute of Zorigchusum, Trashiyangtse	OAAGSJ- 2023-111	2	3.3.21	Inadmissible payment of mileage without actually driving car- Nu. 57,148.00	8,022.00	8,022.00	-
788	National Institute of Zorigchusum, Trashiyangtse	OAAGSJ- 2023-111	2	3.3.21	Inadmissible payment of mileage without actually driving car- Nu. 57,148.00	16,832.00	16,832.00	-

	National Institute of Zorigchusum,	OAAGSJ-			Inadmissible payment of mileage without actually driving car- Nu.			
789	Trashiyangtse	2023-111	2	3.3.21	57,148.00	7,232.00	7,232.00	-
790	National Institute of Zorigchusum, Trashiyangtse	OAAGSJ- 2023-111	2	3.3.21	Inadmissible payment of mileage without actually driving car- Nu. 57,148.00	7,680.00	7,680.00	-
791	Jigme Namgyel Engineering College, Deothang	OAAGSJ- 2023-86	5	3.3.21	Inadmissible payment of round-trip TADA to officials on long term professional development amounting to Nu. 207,353.50	19,804.00	19,804.00	_
792	Jigme Namgyel Engineering College, Deothang	OAAGSJ- 2023-86	5	3.3.21	Inadmissible payment of round-trip TADA to officials on long term professional development amounting to Nu. 207,353.50	32,356.00	32,356.00	
793	Jigme Namgyel Engineering College, Deothang	OAAGSJ- 2023-86	5	3.3.21	Inadmissible payment of round-trip TADA to officials on long term professional development amounting to Nu. 207,353.50	22,616.00	22,616.00	-
794	Jigme Namgyel Engineering College, Deothang	OAAGSJ- 2023-86	5	3.3.21	Inadmissible payment of round-trip TADA to officials on long term professional development amounting to Nu. 207,353.50	38,100.00	38,100.00	
795	Jigme Namgyel Engineering College, Deothang	OAAGSJ- 2023-86	5	3.3.21	Inadmissible payment of round-trip TADA to officials on long term professional development amounting to Nu. 207,353.50	39,600.00	39,600.00	-
796	Jigme Namgyel Engineering College, Deothang	OAAGSJ- 2023-86	5	3.3.21	Inadmissible payment of round-trip TADA to officials on long term professional development amounting to Nu. 207,353.50	54,877.50	54,877.50	-
797	Jigme Namgyel Engineering College, Deothang	OAAGSJ- 2023-86	4	3.3.21	Mismatch between travel claim dates and CPMS record	1,500.00	1,509.86	-
798	Jigme Namgyel Engineering College, Deothang	OAAGSJ- 2023-86	4	3.3.21	Mismatch between travel claim dates and CPMS record	1,500.00	1,500.00	-
799	Jigme Namgyel Engineering College, Deothang	OAAGSJ- 2023-86	4	3.3.21	Mismatch between travel claim dates and CPMS record	1,500.00	1,500.00	-

000	Jigme Namgyel Engineering	OAAGSJ-		2 2 24	Mismatch between travel claim dates	4 = 00 00	4 700 00	
800	College, Deothang	2023-86	4	3.3.21	and CPMS record	1,500.00	1,500.00	-
	Jigme Namgyel Engineering	OAAGSJ-			Mismatch between travel claim dates			
801	College, Deothang	2023-86	4	3.3.21	and CPMS record	8,312.00	8,317.47	-
802	Jigme Namgyel Engineering College, Deothang	OAAGSJ- 2023-86	1	3.3.21	Mismatch between travel claim dates and CPMS record	1,500.00	1,500.00	
802	Conege, Deothang	2023-00	4	3.3.21	and CPMS record	1,500.00	1,500.00	
	Jigme Namgyel Engineering	OAAGSJ-			Mismatch between travel claim dates			
803	College, Deothang	2023-86	4	3.3.21	and CPMS record	7,500.00	7,500.00	
804	Jigme Namgyel Engineering College, Deothang	OAAGSJ- 2023-86	4	3.3.21	Mismatch between travel claim dates and CPMS record	1,500.00	1,500.00	_
001	donege, Deothang	2020 00	1	0.0.21	and of Moreova	1,500100	1,500,00	
	Jigme Namgyel Engineering	OAAGSJ-			Mismatch between travel claim dates			
805	College, Deothang	2023-86	4	3.3.21	and CPMS record	1,500.00	1,500.00	-
	Harris Namenal Francisco acido a	OAACCI			Minnestale leature on terroral alabara datas			
806	Jigme Namgyel Engineering College, Deothang	OAAGSJ- 2023-86	4	3.3.21	Mismatch between travel claim dates and CPMS record	1,500.00	1,500.00	_
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	Jigme Namgyel Engineering	OAAGSJ-			Mismatch between travel claim dates			
807	College, Deothang	2023-86	4	3.3.21	and CPMS record	17,440.00	17,541.23	-
	Jigme Namgyel Engineering	OAAGSJ-			Mismatch between travel claim dates			
808	College, Deothang	2023-86	4	3.3.21	and CPMS record	3,000.00	3,011.84	-
000	Jigme Namgyel Engineering	OAAGSJ- 2023-86		2 2 24	Mismatch between travel claim dates and CPMS record	2 000 00	2.045.70	
809	College, Deothang	2023-86	4	3.3.21	and CPMS record	3,000.00	3,015.78	
	Jigme Namgyel Engineering	OAAGSJ-			Mismatch between travel claim dates			
810	College, Deothang	2023-86	4	3.3.21	and CPMS record	1,500.00	1,500.00	
811	Jigme Namgyel Engineering College, Deothang	OAAGSJ- 2023-86	4	3.3.21	Mismatch between travel claim dates and CPMS record	15,940.00	15,940.00	_
011	conege, Decemang	2023-00	7	3.3.21	una di Pid recora	10,710.00	13,710.00	
	Jigme Namgyel Engineering	OAAGSJ-			Mismatch between travel claim dates			
812	College, Deothang	2023-86	4	3.3.21	and CPMS record	14,440.00	14,440.00	-

	Jigme Namgyel Engineering	OAAGSJ-			Mismatch between travel claim dates			
813	College, Deothang	2023-86	4	3.3.21	and CPMS record	28,500.00	28,500.00	-
814	Jigme Namgyel Engineering College, Deothang	OAAGSJ- 2023-86	4	3.3.21	Mismatch between travel claim dates and CPMS record	61,204.00	61,204.00	
815	Jigme Namgyel Engineering College, Deothang	0AAGSJ- 2023-86	4	3.3.21	Mismatch between travel claim dates and CPMS record	28,500.00	28,500.00	
816	Jigme Namgyel Engineering College, Deothang	OAAGSJ- 2023-86	4	3.3.21	Mismatch between travel claim dates and CPMS record	22,864.00	22,864.00	
817	Jigme Namgyel Engineering College, Deothang	OAAGSJ- 2023-86	4	3.3.21	Mismatch between travel claim dates and CPMS record	31,880.00	31,880.00	-
818	Regional Office of Economic Affairs, Samdrupjongkhar	OAAGSJ- 2023-257	1	3.3.21	Mismatch between travel claim dates and CPMS record resulting into inadmissible payment of Nu 144,617.00	7,500.00	7,647.95	-
819	Regional Office of Economic Affairs, Samdrupjongkhar	OAAGSJ- 2023-257	1	3.3.21	Mismatch between travel claim dates and CPMS record resulting into inadmissible payment of Nu 144,617.00	17,000.00	17,000.00	-
820	Regional Office of Economic Affairs, Samdrupjongkhar	OAAGSJ- 2023-257	1	3.3.21	Mismatch between travel claim dates and CPMS record resulting into inadmissible payment of Nu 144,617.00	12,500.00	12,500.00	-
821	Regional Office of Economic Affairs, Samdrupjongkhar	OAAGSJ- 2023-257	1	3.3.21	Mismatch between travel claim dates and CPMS record resulting into inadmissible payment of Nu 144,617.00	20,074.00	-	20,074.00
822	Regional Office of Economic Affairs, Samdrupjongkhar	OAAGSJ- 2023-257	1	3.3.21	Mismatch between travel claim dates and CPMS record resulting into inadmissible payment of Nu 144,617.00	28,102.00	28,102.00	-
823	Regional Office of Economic Affairs, Samdrupjongkhar	OAAGSJ- 2023-257	1	3.3.21	Mismatch between travel claim dates and CPMS record resulting into inadmissible payment of Nu 144,617.00	2,500.00	2,500.00	-
824	Regional Office of Economic Affairs, Samdrupjongkhar	OAAGSJ- 2023-257	1	3.3.21	Mismatch between travel claim dates and CPMS record resulting into inadmissible payment of Nu 144,617.00	5,000.00	5,000.00	-
825	Regional Office of Economic Affairs, Samdrupjongkhar	OAAGSJ- 2023-257	1	3.3.21	Mismatch between travel claim dates and CPMS record resulting into inadmissible payment of Nu 144,617.00	4,500.00	4,500.00	-

826	Regional Office of Economic Affairs, Samdrupjongkhar	OAAGSJ- 2023-257	1	3.3.21	Mismatch between travel claim dates and CPMS record resulting into inadmissible payment of Nu 144,617.00	8,890.00	8,890.00
827	Regional Office of Economic Affairs, Samdrupjongkhar	OAAGSJ- 2023-257	1	3.3.21	Mismatch between travel claim dates and CPMS record resulting into inadmissible payment of Nu 144,617.00	5,000.00	5,000.00 -
828	Regional Office, Department of Roads, Trashigang	0AAGSJ- 2023-171	3	3.3.21	Mismatch between travel claim dates and CPMS record – Nu. 200,157.00	16,250.00	16,250.00 -
829	Regional Office, Department of Roads, Trashigang	OAAGSJ- 2023-171	3	3.3.21	Mismatch between travel claim dates and CPMS record - Nu. 200,157.00	11,600.00	11,600.00 -
830	Regional Office, Department of Roads, Trashigang	0AAGSJ- 2023-171	3	3.3.21	Mismatch between travel claim dates and CPMS record - Nu. 200,157.00	6,000.00	6,000.00 -
831	Regional Office, Department of Roads, Trashigang	OAAGSJ- 2023-171	3	3.3.21	Mismatch between travel claim dates and CPMS record – Nu. 200,157.00	2,000.00	2,000.00 -
832	Regional Office, Department of Roads, Trashigang	0AAGSJ- 2023-171	3	3.3.21	Mismatch between travel claim dates and CPMS record – Nu. 200,157.00	3,125.00	3,143.49 -
833	Regional Office, Department of Roads, Trashigang	0AAGSJ- 2023-171	3	3.3.21	Mismatch between travel claim dates and CPMS record – Nu. 200,157.00	6,750.00	6,750.00 -
834	Regional Office, Department of Roads, Trashigang	0AAGSJ- 2023-171	3	3.3.21	Mismatch between travel claim dates and CPMS record – Nu. 200,157.00	9,542.00	9,559.42 -
835	Regional Office, Department of Roads, Trashigang	0AAGSJ- 2023-171	3	3.3.21	Mismatch between travel claim dates and CPMS record – Nu. 200,157.00	6,969.00	6,969.00 -
836	Regional Office, Department of Roads, Trashigang	0AAGSJ- 2023-171	3	3.3.21	Mismatch between travel claim dates and CPMS record – Nu. 200,157.00	4,996.00	5,010.77 -
837	Regional Office, Department of Roads, Trashigang	OAAGSJ- 2023-171	3	3.3.21	Mismatch between travel claim dates and CPMS record – Nu. 200,157.00	20,250.00	20,250.00 -
838	Regional Office, Department of Roads, Trashigang	0AAGSJ- 2023-171	3	3.3.21	Mismatch between travel claim dates and CPMS record – Nu. 200,157.00	12,500.00	12,500.00 -

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	Regional Office, Department of	OAAGSJ-			Mismatch between travel claim dates			
839	Roads, Trashigang	2023-171	3	3.3.21	and CPMS record - Nu. 200,157.00	19,422.00	19,422.00	-
	Regional Office, Department of	OAAGSJ-			Mismatch between travel claim dates			
840	Roads, Trashigang	2023-171	3	3.3.21	and CPMS record - Nu. 200,157.00	2,650.00	2,650.00	-
	Regional Office, Department of	OAAGSJ-			Mismatch between travel claim dates			
841	Roads, Trashigang	2023-171	3	3.3.21	and CPMS record - Nu. 200,157.00	10,360.00	10,403.56	-
	Regional Office, Department of	OAAGSJ-			Mismatch between travel claim dates			
842	Roads, Trashigang	2023-171	3	3.3.21	and CPMS record - Nu. 200,157.00	5,500.00	5,500.00	-
	Regional Office, Department of	OAAGSJ-	_		Mismatch between travel claim dates			
843	Roads, Trashigang	2023-171	3	3.3.21	and CPMS record - Nu. 200,157.00	22,500.00	22,500.00	-
044	Regional Office, Department of	OAAGSJ-		2 2 24	Mismatch between travel claim dates	11 250 00	11 250 00	
844	Roads, Trashigang	2023-171	3	3.3.21	and CPMS record - Nu. 200,157.00	11,250.00	11,250.00	-
	D ' 1000 D	OAAGGI			M			
845	Regional Office, Department of Roads, Trashigang	OAAGSJ- 2023-171	3	3.3.21	Mismatch between travel claim dates and CPMS record - Nu. 200,157.00	14,775.00	14,775.00	_
013	Roaus, Hasingang	2023-171	J	3.3.21	anu Ci M3 i ecoi u - Nu. 200,137.00	14,773.00	14,775.00	
	Regional Office, Department of	OAAGSJ-			Mismatch between travel claim dates			
846	Roads, Trashigang	2023-171	3	3.3.21	and CPMS record – Nu. 200,157.00	3,750.00	3,750.00	_
010	Trouble True True True True True True True Tru			0.0.22	200,107100	5,7.50.00	3,7 3 61.0 3	
	Regional Office, Department of	OAAGSJ-			Mismatch between travel claim dates			
847	Roads, Trashigang	2023-171	3	3.3.21	and CPMS record - Nu. 200,157.00	2,000.00	2,000.00	-
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	Regional Office, Department of	OAAGSJ-			Mismatch between travel claim dates			
848	Roads, Trashigang	2023-171	3	3.3.21	and CPMS record - Nu. 200,157.00	7,814.00	7,838.05	-
	Regional Office, Department of	OAAGSJ-			Excess payment due to short execution			
849	Roads, Trashigang	2023-171	8	3.3.21	of work Nu. 71,542.90	71,542.90	71,542.90	-
	Electricity Services Division,							
	Bhutan Power Corporation Limited, Samdrup Jongkha				Payment for office supply of lesser			
	including Sub-station and	OAAGSJ-			value and cost difference thereof -			
850	Maintenance Division, Deothang	2023-104	2.3	3.3.21	Nu.78,853.00	79,853.00	79,853.00	-

	and Distribution and Construction, BPC, Deothang							
851	Electricity Services Division, Bhutan Power Corporation Limited, Samdrup Jongkha including Sub-station and Maintenance Division, Deothang and Distribution and Construction, BPC, Deothang	OAAGSJ- 2023-104	5	3.3.21	Excess payment of TA/DA to employees beyond travel dates of Check Point Management System (CPMS) - Nu. 95,331.00	-	-	-
852	Electricity Services Division, Bhutan Power Corporation Limited, Samdrup Jongkha including Sub-station and Maintenance Division, Deothang and Distribution and Construction, BPC, Deothang	OAAGSJ- 2023-104	6.4	3.3.21	Payment for unexecuted works - Nu. 233,041.22 (3.3.21.)	233,041.22	_	241,622.24
853	Electricity Services Division, Bhutan Power Corporation Limited, Samdrup Jongkha including Sub-station and Maintenance Division, Deothang and Distribution and Construction, BPC, Deothang	OAAGSJ- 2023-104	7	3.3.21	Excess payment of TA/DA to employees beyond travel dates of Check Point Management System (CPMS) - Nu. 66,000.00	-	-	-
854	Thromde Office, Samdrupjongkhar including CD, Education sector & Revenue	0AAGSJ- 2023-79	4	3.3.21	Excess payment beyond quoted rates - Nu. 233,319.81	233,319.81	233,933.47	-
855	Thromde Office, Samdrupjongkhar including CD, Education sector & Revenue	OAAGSJ- 2023-79	5	3.3.21	Excess payment due to less execution of work at site - Nu. 49,764.73	49,764.73	49,895.62	-
856	Thromde Office, Samdrupjongkhar including CD, Education sector & Revenue	OAAGSJ- 2023-79	9	3.3.21	Excess payment on maintenance of structure at Dewathang Primary School	4,309.44	-	4,419.94
857	Thromde Office, Samdrupjongkhar including CD, Education sector & Revenue	OAAGSJ- 2023-79	9	3.3.21	Excess payment on maintenance of structure at Dewathang Primary School	4,309.44	-	4,419.94
858	Kholongchhu Hydro Energy Limited, Trashiyangtse	OAAGSJ- 2023-165	4	3.3.21	4. Excess payment to contractors due to less execution of work at site - Nu. 122,174.94	122,174.94	78,658.63	44,136.96

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	Kholongchhu Hydro Energy	OAAGSJ-			Excess payment due to short execution			
859	Limited, Trashiyangtse	2023-165	8	3.3.21	of work at site - Nu.121,771.37	121,771.37	122,652.13	-
860	Kholongchhu Hydro Energy Limited, Trashiyangtse	OAAGSJ- 2023-165	9	3.3.21	Improper percentage breakup of different items with different rates resulting in excess payment of Nu.132,620.65 and inadmissible payment of Nu.57,942.69	57,942.69	<u>-</u>	59,123.77
861	Kholongchhu Hydro Energy Limited, Trashiyangtse	OAAGSJ- 2023-165	10	3.3.21	Excess payment due to difference in quantities paid and executed - Nu.11,701.30	11,701.30	11,785.93	-
862	Kholongchhu Hydro Energy Limited, Trashiyangtse	OAAGSJ- 2023-165	13	3.3.21	Excess payment to contractors due to less execution of work at site - Nu. 40,851.12	40,851.12	41,146.59	-
863	Dzongkhag Administration, Samdrupjongkhar including 11 Geogs and two Dungkhags (Jomotsangkha & Samdrupcholing)	OAAGSJ- 2022-511	5	3.3.21	Cements procured at rates more than rates offered and notified by cement manufacturing companies - Nu. 93,118.00	682.40	-	682.40
864	Dzongkhag Administration, Samdrupjongkhar including 11 Geogs and two Dungkhags (Jomotsangkha & Samdrupcholing)	OAAGSJ- 2022-511	5	3.3.21	Cements procured at rates more than rates offered and notified by cement manufacturing companies - Nu. 93,118.00	1,453.40		1,453.40
865	Dzongkhag Administration, Samdrupjongkhar including 11 Geogs and two Dungkhags (Jomotsangkha & Samdrupcholing)	OAAGSJ- 2022-511	5	3.3.21	Cements procured at rates more than rates offered and notified by cement manufacturing companies - Nu. 93,118.00	90,776.10		90,776.10
866	Dzongkhag Administration, Pemagatshel including 11 Geogs and Nganglam Dungkhag	OAAGSJ- 2022-531	1.5	3.3.21	Direct procurement of items not as per annual tender rates resulted into excess payment of Nu.41,230.00	41,230.00	-	41,230.00
867	Dzongkhag Administration, Pemagatshel including 11 Geogs and Nganglam Dungkhag	OAAGSJ- 2022-531	2.3	3.3.21	Over valuation of compensation on dismantling MS angle fencing structure leading to excess payment Nu.42,387.21	42,387.21		42,387.21
868	Dzongkhag Administration, Samdrupjongkhar including 11 Geogs and two Dungkhags (Jomotsangkha & Samdrupcholing)	OAAGSJ- 2022-511	12	3.3.21	Mismatch between travel claim dates and CPMS record - Nu 43,053.00	23,280,00		23,280.00

	Dzongkhag Administration, Samdrupjongkhar including 11 Geogs and two Dungkhags							
869	(Jomotsangkha & Samdrupcholing)	OAAGSJ- 2022-511	12	3.3.21	Mismatch between travel claim dates and CPMS record - Nu 43,053.00	7,031.00	_	7,031.00
007	Dzongkhag Administration, Samdrupjongkhar including 11 Geogs and two Dungkhags		12	3.3.21	Excess payment on improvement of	7,031.00		7,031.00
870	(Jomotsangkha & Samdrupcholing)	0AAGSJ- 2022-511	14	3.3.21	Lyemshorong Irrigation Channel under Pemathang Gewog - Nu.125,055.00	125,055.00	-	127,686.29
	Dzongkhag Administration, Samdrupjongkhar including 11 Geogs and two Dungkhags (Jomotsangkha &	OAAGSJ-			Excess Payment on improvement of Raling Farm Road under Pemathang			
871	Samdrupcholing) Dzongkhag Administration, Samdrupjongkhar including 11 Geogs and two Dungkhags	2022-511	15	3.3.21	Gewog - Nu. 63,889.64	63,889.64	<u> </u>	65,233.96
872	(Jomotsangkha & Samdrupcholing)	0AAGSJ- 2022-511	16.1	3.3.21	Excess payment due to short execution of work - Nu. 151,128.20	151,128.20		154,308.10
672	Dzongkhag Administration, Samdrupjongkhar including 11 Geogs and two Dungkhags (Jomotsangkha &	OAAGSJ-	10.1	3.3.21	Termination of ICT lab construction at Phuentshothang and recoverable	131,120.20	·	134,300.10
873	Samdrupcholing)	2022-511	17	3.3.21	amount thereof - Nu 465,908.89	465,908.89	-	475,712.13
874	Dzongkhag Administration, Samdrupjongkhar including 11 Geogs and two Dungkhags (Jomotsangkha & Samdrupcholing)	OAAGSJ- 2022-511	18	3.3.21	Termination of construction of irrigation channel under Samrang Gewog and recoverable amount thereof - Nu.1,802,523.61	1,802,523.61	_	1,840,450.69
875	Dzongkhag Administration, Samdrupjongkhar including 11 Geogs and two Dungkhags (Jomotsangkha & Samdrupcholing)	OAAGSJ- 2022-511	19.1	3.3.21	Excess payment due to short execution of work - Nu. 56,650.90	61,556.60	61,718.50	-
876	Dzongkhag Administration, Samdrupjongkhar including 11 Geogs and two Dungkhags (Jomotsangkha & Samdrupcholing)	OAAGSJ- 2022-511	20.1	3.3.21	Excess payment due to short execution of work at site - Nu. 641,976.19	641,976.19	641,976.19	_
877	Dzongkhag Administration, Samdrupjongkhar including 11 Geogs and two Dungkhags	OAAGSJ- 2022-511	21.1	3.3.21	Excess payment due to short execution of work Nu. 451,751.60	451,751.60	•	461,256.96

	(Jomotsangkha & Samdrupcholing)							
	Samurupcholing)							
	Dzongkhag Administration, Samdrupjongkhar including 11 Geogs and two Dungkhags (Jomotsangkha &	OAAGSJ-			Termination of Renovation works at Martsala Central School and			
878	Samdrupcholing)	2022-511	26	3.3.21	recoverable thereof - Nu. 299,735.72	299,735.72	299,735.72	-
	Dzongkhag Administration, Samdrupjongkhar including 11 Geogs and two Dungkhags (Jomotsangkha &	OAAGSJ-			Excess payment in Improvement of			
879	Samdrupcholing)	2022-511	31	3.3.21	Urban Water Supply - Nu. 155,242.06	155,242.06	-	158,508.52
0.7	Dzongkhag Administration, Samdrupjongkhar including 11 Geogs and two Dungkhags (Jomotsangkha &	OAAGSJ-		0.0.2	Excess payment due to short execution	233,2 22.03		100,000.01
880	Samdrupcholing)	2022-511	32.1	3.3.21	of work - Nu. 765,386.43	765,386.43	-	781,490.99
	Dzongkhag Administration, Samdrupjongkhar including 11 Geogs and two Dungkhags (Jomotsangkha &	OAAGSJ-		2004	Excess payment in construction of Community Center at Langchenphu	40.200.47		
881	Samdrupcholing)	2022-511	35	3.3.21	Gewog - Nu. 10,298.17	10,298.17	<del>-</del>	10,514.85
882	Dzongkhag Administration, Samdrupjongkhar including 11 Geogs and two Dungkhags (Jomotsangkha & Samdrupcholing) Dzongkhag Administration,	OAAGSJ- 2022-511	41	3.3.21	Excess Payment in Renovation of girls' hostel - Nu. 17,835.63	17,835.63	-	18,210.92
883	Samdrupjongkhar including 11 Geogs and two Dungkhags (Jomotsangkha & Samdrupcholing)	OAAGSJ- 2022-511	42	3.3.21	Unjustified/excess payment in hire charges of excavator -Nu. 886,475.28	886,475.28	_	905,127.69
	Dzongkhag Administration, Samdrupjongkhar including 11 Geogs and two Dungkhags (Jomotsangkha &	OAAGSJ-			Illegitimate payment from Gewog			
884	Samdrupcholing)	2022-511	43	3.3.21	Development Grant - Nu 450,000.00	450,000.00	-	459,468.49
	Dzongkhag Administration, Samdrupjongkhar including 11 Geogs and two Dungkhags (Jomotsangkha &	OAAGSJ-			Excess payment due to short execution			
885	Samdrupcholing)	2022-511	46.1	3.3.21	of work - Nu. 129,533.41	129,533.41	130,119.67	(586.26)

886	Dzongkhag Administration, Dagana including 14 Geogs & Lhamoizingkha Dungkhag	OAAGTS- 2022-396	5	3.3.21	Payment made for good not received - Nu. 3,634.02 (3.3.21)	3,634.02	3,634.00	50.02
887	Dzongkhag Administration, Dagana including 14 Geogs & Lhamoizingkha Dungkhag	OAAGTS- 2022-396	13	3.3.21	. Double payment of utilities and equipment bills – Nu. 69,918.00 (3.3.21)	69,918.00		69,918.00
888	Dzongkhag Administration, Dagana including 14 Geogs & Lhamoizingkha Dungkhag	OAAGTS- 2022-396	21.7	3.3.21	Excess payment in construction and wrong booking - Nu.1,223,063.30 (3.3.21)	1,223,063.30		1,223,063.30
889	Dzongkhag Administration, Dagana including 14 Geogs & Lhamoizingkha Dungkhag	OAAGTS- 2022-396	29	3.3.21	Double Payment of TA/DA – Nu.12,000.00 (3.3.21)	12,000.00		12,000.00
890	Dzongkhag Administration, Dagana including 14 Geogs & Lhamoizingkha Dungkhag	OAAGTS- 2022-396	51	3.3.21	51. Excess payment over and above the bill amounts – Nu. 52,200.00 (3.3.21)	52,200.00	3,400.00	48,846.95
891	Dzongkhag Administration, Dagana including 14 Geogs & Lhamoizingkha Dungkhag	OAAGTS- 2022-396	53	3.3.21	Double payment of utilities bills - Nu. 8,995.00 (3.3.21)	8,995.00		8,995.00
892	Dzongkhag Administration, Sarpang including 12 Geogs & Umling Dungkhag	OAAGTS- 2022-452	1.1	3.3.21	Excess payment due to deduction of net amount of running bills - Nu.790,056.19	398,329.76	401,210.83	
893	Dzongkhag Administration, Sarpang including 12 Geogs & Umling Dungkhag	OAAGTS- 2022-452	2	3.3.21	Excess payment on transportation of construction materials - Nu.1,009,499.00	179,221.00	179,221.00	
894	Dzongkhag Administration, Sarpang including 12 Geogs & Umling Dungkhag	OAAGTS- 2022-452	4.1	3.3.21	Excess payment due to more quantification of executed works - Nu. 98,212.67	98,212.67	99,375.08	
895	Dzongkhag Administration, Sarpang including 12 Geogs & Umling Dungkhag	OAAGTS- 2022-452	14	3.3.21	Excess payment due to non-deduction of openings for construction of dining hall at Jigmeling Primary School - Nu.71,621.57	71,621.57	71,621.57	
896	Dzongkhag Administration, Tsirang including 12 Geogs	OAAGTS- 2022-466	2	3.3.21	due to short execution of RRM wall - Nu. 284,609.33 (3.3.21) The Blacktopping	284,609.33		284,609.33
897	Dzongkhag Administration, Tsirang including 12 Geogs	OAAGTS- 2022-466	3	3.3.21	3. Excess payment on providing and laying dolep at IB Guest House - Nu.141,578.10 (3.3.21)	141,578.10		141,578.10

898	Jigme Wangchuk Power Training Institute, Dekiling, Sarpang	OAAGTS- 2023-112	2	3.3.21	Excess payment made to the supplier for procurement of materials - Nu. 27,600.00			
899	Regional Office, Department of Roads, Sarpang	OAAGTS- 2023-3	2	3.3.21	Double payment on hiring of Trailer truck for transportation of wheel excavator - Nu. 51,500.00	51,500.00	53,802.68	
900	Phibsoo Wildlife Sanctuary, Singye, Sarpang	OAAGTS- 2023-59	1.1	3.3.21	Excess payment in construction of Range Office, Phibsoo – Nu. 40,820.42	40,820.42	41,008.31	
901	Bhutan Telecom Limited (Corporate Office including Area and Branch offices)	COAD-2022- 483	3.1	3.3.21	3.1 Over payment in construction of chain-link fencing at Tangu, Dotey & Sampokto Nu. 35,122.00 (3.3.21)	35,122.00	36,230.51	
902	Bhutan Telecom Limited (Corporate Office including Area and Branch offices)	COAD-2022- 483	3.1	3.3.21	3.10 Over payment in construction of chain-link wire mesh fencing at Rongchuthang Nu. 4,704.00 (3.3.21)	4,704.00	4,840.09	
903	Bhutan Telecom Limited (Corporate Office including Area and Branch offices)	COAD-2022- 483	3.5	3.3.21	3.5 Over payments in construction of chain-link fencing Nu. 208,948.79 (3.3.21)	12,320.00	12,708.84	
904	Bhutan Telecom Limited (Corporate Office including Area and Branch offices)	COAD-2022- 483	3.5	3.3.21	3.5 Over payments in construction of chain-link fencing Nu. 208,948.79 (3.3.21)	11,100.00	11,450.33	
905	Bhutan Telecom Limited (Corporate Office including Area and Branch offices)	COAD-2022- 483	3.5	3.3.21	3.5 Over payments in construction of chain-link fencing Nu. 208,948.79 (3.3.21)	14,730.00	15,194.90	
906	Bhutan Telecom Limited (Corporate Office including Area and Branch offices)	COAD-2022- 483	3.5	3.3.21	3.5 Over payments in construction of chain-link fencing Nu. 208,948.79 (3.3.21)	12,780.00	13,183.36	
907	Bhutan Telecom Limited (Corporate Office including Area and Branch offices)	COAD-2022- 483	3.5	3.3.21	3.5 Over payments in construction of chain-link fencing Nu. 208,948.79 (3.3.21)	10,935.00	11,280.13	
908	Bhutan Telecom Limited (Corporate Office including Area and Branch offices)	COAD-2022- 483	3.5	3.3.21	3.5 Over payments in construction of chain-link fencing Nu. 208,948.79 (3.3.21)	21,471.00	22,148.66	
909	Bhutan Telecom Limited (Corporate Office including Area and Branch offices)	COAD-2022- 483	3.5	3.3.21	3.5 Over payments in construction of chain-link fencing Nu. 208,948.79 (3.3.21)	29,756.00	29,756.00	
910	Bhutan Telecom Limited (Corporate Office including Area and Branch offices)	COAD-2022- 483	3.5	3.3.21	3.5 Over payments in construction of chain-link fencing Nu. 208,948.79 (3.3.21)	14,960.00	15,432.16	

911	Bhutan Telecom Limited (Corporate Office including Area and Branch offices)	COAD-2022- 483	3.5	3.3.21	3.5 Over payments in construction of chain-link fencing Nu. 208,948.79 (3.3.21)	16,335.00	16,850.56	
912	Bhutan Telecom Limited (Corporate Office including Area and Branch offices)	COAD-2022- 483	3.5	3.3.21	3.5 Over payments in construction of chain-link fencing Nu. 208,948.79 (3.3.21)	17,902.00	18,467.02	
913	Bhutan Telecom Limited (Corporate Office including Area and Branch offices)	COAD-2022- 483	3.5	3.3.21	3.5 Over payments in construction of chain-link fencing Nu. 208,948.79 (3.3.21)	46,659.79	48,132.45	
914	Bhutan Telecom Limited (Corporate Office including Area and Branch offices)	COAD-2022- 483	3.6	3.3.21	3.6 Excess payment in dismantling of old fencing and tower post at Old Zangdopelri, Thimphu Nu 15,000.00 (3.3.21)	15,000.00	15,473.42	
915	Bhutan Telecom Limited (Corporate Office including Area and Branch offices)	COAD-2022- 483	3.8	3.3.21	3.8 Over payment in construction of chain-link fencing at Jangsa – Nu. 5,651.52 (3.3.21)	5,651.52	5,815.03	
916	Bhutan Telecom Limited (Corporate Office including Area and Branch offices)	COAD-2022- 483	3.9	3.3.21	3.9 Over payment in construction of chain-link fencing at Rinchen zor Nu. 7,770.00 (3.3.21)	7,770.00	7,994.80	
917	Bhutan Telecom Limited (Corporate Office including Area and Branch offices)	COAD-2022- 483	3.11.1	3.3.21	3.11.1 Excess payment in earth work in excavation over areas Nu. 410,649.	410,649.00		452,501.45
918	Bhutan Telecom Limited (Corporate Office including Area and Branch offices)	COAD-2022- 483	3.11.2	3.3.21	3.11.2 Excess payment in the ACC blocks for the external wall Nu. 58,736.99 (3.3.21)	58,736.99		64,723.34
919	Bhutan Telecom Limited (Corporate Office including Area and Branch offices)	COAD-2022- 483	3.11.3	3.3.21	3.11.3 Excess payment in plinth protection Nu. 35,147.70 (3.3.21)	35,147.70		38,729.91
920	Bhutan Telecom Limited (Corporate Office including Area and Branch offices)	COAD-2022- 483	3.13.2	3.3.21	3.13.2 Acceptance of sub-standard works and excess payment thereof Nu. 116,600.00 (3.3.21)	116,600.00	116,600.00	
921	Electricity Services Division, Bhutan Power Corporation Limited, Thimphu	COAD-2023- 277	2.2	3.3.21	Overpayment in blacktopping of existing WMM road at Nakula Nu. 63,896.50 (3.3.21)	63,896.50		63,896.50
922	Electricity Services Division, Bhutan Power Corporation Limited, Thimphu	COAD-2023- 277	2.1.1	3.3.21	Overpayments Nu. 53,756.65 (3.3.21)	53,756.65		53,756.65

923	Electricity Services Division, Bhutan Power Corporation Limited, Thimphu	COAD-2023- 277	2.1.2	3.3.21	Payment made without actual execution of works at site Nu. 115,946.40 (3.3.21)	115,946.40		115,946.40
924	Electricity Services Division, Bhutan Power Corporation Limited, Thimphu	COAD-2023- 277	2.3.2	3.3.21	Roof truss not executed as per the drawings and inadmissible payment thereof Nu. 252,498.60 (3.3.21)	252,498.60		252,498.60
925	Electricity Services Division, Bhutan Power Corporation Limited, Thimphu	COAD-2023- 277	2.3.3	3.3.21	Excess payment in Random Rubble Masonry (RRM) wall Nu. 129,328.53 (3.3.21)	129,328.53		129,328.53
926	Electricity Services Division, Bhutan Power Corporation Limited, Thimphu	COAD-2023- 277	2.3.4	3.3.21	PCC capping not deducted from the RRM and excess payment thereof Nu.150,054.00 (3.2.21)	150,054.00		150,054.00
927	Electricity Services Division, Bhutan Power Corporation Limited, Thimphu	COAD-2023- 277	2.3.5	3.3.21	Excess payment in the AAC blocks for the external wall Nu. 120,355.00 (3.3.21)	120,355.00		120,355.00
928	Druk Green Power Corporation Ltd.	COAD-2023- 70	1.1	3.3.21	Excess payment in Brick works for the main wall Nu. 71,044.54 (3.3.21)	71,044.54		73,894.13
929	Druk Green Power Corporation Ltd.	COAD-2023- 70	1.2	3.3.21	2 Inconsistency in taking base rate of materials and excess payment thereof Nu. 1,355,969.65 (3.3.21)	1,355,969.65		1,410,357.05
930	Dzongkhag Administration, Paro including 10 Geogs	GGD-2022- 460	15	3.3.22	Under Collection of Parking Fees - Nu. 1,696,725.40 (Paro ?Municipal, CD)	1,696,725.40	-	1,696,725.40
931	Dzongkhag Administration, Thimphu including 8 Geogs and Lingzhi Drungkhag Administration	GGD-2022- 464	1.2	3.3.22	Non-deposit of Security Earnest money into Refundable Deposit Account-Nu. 1,078,483.00 (3.3.22)	_	_	_
	Bhutan Olympic Committee	GGD-2023-			Non-refund of Air Ticket Cancellation Charge by Nepal Team during Bhutan International Boxing Championship	450 440 00		450 440 00
932	including 16 Federations  Dzongkhag Administration, Chhukha including 11 Geogs & Dungkhag Administration,	OAAGPL-	5	3.3.22	2019 - Nu. 150,119.00 (3.3.22) 10. Non-deposit of security deposit/retention money into Refundable Deposits Account - Nu.	150,119.00	-	150,119.00
933	Phuentsholing Dzongkhag Administration,	2022-450	10	3.3.22	77,428.83	77,428.83	-	77,428.83
934	Chhukha including 11 Geogs & Dungkhag Administration, Phuentsholing	OAAGPL- 2022-450	11	3.3.22	Double deposits of security deposits/retention money into Refundable Deposits Account	9,360.00	-	9,360.00

	Dzongkhag Administration,							1
	Chhukha including 11 Geogs &				Double deposits of security			
	Dungkhag Administration,	OAAGPL-			deposits/retention money into			
935	Phuentsholing	2022-450	11	3.3.22	Refundable Deposits Account	50,000.00	<u>-</u>	50,000.00
	Dzongkhag Administration,				Excess deposit of security			
	Chhukha including 11 Geogs & Dungkhag Administration,	OAAGPL-			deposit/retention money into Refundable Deposits Account - Nu.			
936	Phuentsholing	2022-450	12	3.3.22	4,165.00	4,165.00	_	4,165.00
930	Dzongkhag Administration,	2022-430	12	3.3.22	4,103.00	4,103.00	<del>-</del>	4,103.00
	Samtse including 15 Goegs,							
	Dungkhags Administration,	OAAGPL-			Excess deposit into Refundable			
937	Tashichhoeling & Dophuchen	2022-391	29.3	3.3.22	Deposits Account - Nu.129,398.00	129,398.00	-	129,398.00
	•				Excess deposit of releases obtained	•		·
	Dzongkhag Administration,	OAAGB-			against the Deposit Works (Non-			
938	Zhemgang including eight Geogs	2022-408	36.1	3.3.22	Revenue Releases)	361,672.45	-	361,672.45
700			55.2	0.0.22	not on a choice of	001,072.10		001,072.110
	Dzongkhag Administration,	OAAGB-						
939	Zhemgang including eight Geogs	2022-408	36.2	3.3.22	Short deposit of security deposit money	1,011,765.50	_	1,055,673.37
757	Zircingang including eight deogs	2022 400	30.2	3.3.22	Short deposit or seed ity deposit money	1,011,703.30		1,033,073.37
	B 11 A1	OAAGD			N 1 ' C1 1			
940	Dzongkhag Administration, Bumthang including four Geogs	OAAGB-	19	3.3.22	Non-deposit of land tax revenue into RGR account	172 572 22		100 (20 00
940		2022-410	19	3.3.44	RGR account	173,563.33		180,638.99
	Dzongkhag Administration,							
0.44	Sarpang including 12 Geogs &	OAAGTS-		0.0.00	Excess deduction of 2% TDS -			
941	Umling Dungkhag	2022-452	1.4	3.3.22	Nu.17,056.16			
	Dzongkhag Administration, Thimphu including 8 Geogs and				Non-settlement of account balances of			
	Lingzhi Drungkhag	GGD-2022-			Refundable Deposits - Nu. 1,193,636.00			
942	Administration	464	1	3.3.23	(3.3.23)	1,193,636.00	1,193,636.00	_
742	Aummstration	101	-	3.3.23		1,173,030.00	1,173,030.00	
	D:	CCD 2022			1. Non-settlement of account balances			
943	Directorate of Services including all other Departments of MoFA	GGD-2023- 73	1	3.3.23	of Refundable Deposits - Nu. 80,803.00(3.3.23)	80,803.00		80,803.00
943	Royal Bhutan Police, HQ including	/3	1	3.3.43	00,003.00(3.3.23)	00,003.00	-	00,003.00
	RBP Division I, Paro; Prison				Non-settlement of account balances of			
	Service Division; and Fire Fighting	GGD-2023-			Refundable Deposits - Nu.			
944	Services	116	7	3.3.23	533,590.78(3.3.23)	533,590.78	533,590.78	_
		-			Unsettled account balances of		,	
	Dzongkhag Administration,	OAAGB-			refundable deposits under the broad			
945	Mongar including 17 Geogs	2022-492	1	3.3.23	head 9f. others	2,152.10	_	2,152.10
710		2022 172	1	313123		2,102110		2,102.10
	Drongkhog Administration	OAAGB-			Unsettled account balances of			
946	Dzongkhag Administration, Mongar including 17 Geogs	2022-492	1	3.3.23	refundable deposits under the broad head 9f. others	233,451.00	_	233,451.00
240	mongai inciduing 17 deugs	4U44-474	1	J.J.43	neau 71. Utilei 3	433,431.00	-	433,431.00

947	Dzongkhag Administration, Mongar including 17 Geogs	OAAGB- 2022-492	1	3.3.23	Unsettled account balances of refundable deposits under the broad head 9f. others	116,063.00	<u>.</u>	116,063.00
948	Dzongkhag Administration, Mongar including 17 Geogs	OAAGB- 2022-492	1	3.3.23	Unsettled account balances of refundable deposits under the broad head 9f. others	8,500.00	-	8,500.00
949	Dzongkhag Administration, Mongar including 17 Geogs	OAAGB- 2022-492	1	3.3.23	Unsettled account balances of refundable deposits under the broad head 9f. others	50,000.00	-	50,000.00
950	Dzongkhag Administration, Mongar including 17 Geogs	OAAGB- 2022-492	1	3.3.23	Unsettled account balances of refundable deposits under the broad head 9f. others	50,624.00	-	50,624.00
951	Dzongkhag Administration, Mongar including 17 Geogs	OAAGB- 2022-492	1	3.3.23	Unsettled account balances of refundable deposits under the broad head 9f. others	9,990.00		9,990.00
952	Dzongkhag Administration, Mongar including 17 Geogs	OAAGB- 2022-492	1	3.3.23	Unsettled account balances of refundable deposits under the broad head 9f. others	57,199.00	-	57,199.00
953	Dzongkhag Administration, Mongar including 17 Geogs	OAAGB- 2022-492	1	3.3.23	Unsettled account balances of refundable deposits under the broad head 9f. others	117,107.00		117,107.00
954	Dzongkhag Administration, Mongar including 17 Geogs	OAAGB- 2022-492	1	3.3.23	Unsettled account balances of refundable deposits under the broad head 9f. others	703,561.00		703,561.00
955	Dzongkhag Administration, Mongar including 17 Geogs	OAAGB- 2022-492	1	3.3.23	Unsettled account balances of refundable deposits under the broad head 9f. others	182,171.60		182,171.60
956	Dzongkhag Administration, Mongar including 17 Geogs	OAAGB- 2022-492	1	3.3.23	Unsettled account balances of refundable deposits under the broad head 9f. others	8,206.00		8,206.00
957	Dzongkhag Administration, Mongar including 17 Geogs	OAAGB- 2022-492	1	3.3.23	Unsettled account balances of refundable deposits under the broad head 9f. others	41,080.00	-	41,080.00
958	Dzongkhag Administration, Mongar including 17 Geogs	OAAGB- 2022-492	1	3.3.23	Unsettled account balances of refundable deposits under the broad head 9f. others	284,795.00	-	284,795.00
959	Dzongkhag Administration, Mongar including 17 Geogs	OAAGB- 2022-492	1	3.3.23	Unsettled account balances of refundable deposits under the broad head 9f. others	59,778.00	-	59,778.00

960	Dzongkhag Administration, Mongar including 17 Geogs	OAAGB- 2022-492	1	3.3.23	Unsettled account balances of refundable deposits under the broad head 9f. others	7,493.00	7,493.00	_
961	Regional Office, DoR, Lobesa, Punakha	OAAGTS- 2022-428	1	3.3.23	Unclaimed Refundable Deposits of suppliers/contractors amounting to Nu. 2,416,114.62		·	
962	Dzongkhag Administration, Sarpang including 12 Geogs & Umling Dungkhag	OAAGTS- 2022-452	1.3	3.3.23	Excess remittance of 10% security deposit - Nu.85,281.78	85,281.78	85,281.78	
963	Thromde , Phuentsholing including CD account, Revenue & Education Subsidy	OAAGPL- 2023-248	4	3.3.24	Non-deposit of forfeited earnest money/bid security	100,000.00	-	102,038.36
964	Bhutan For Life, Multi-Party. GCF (4708); GEF-LDCF (4620); BTFEC (4942) RGoB, Private Donors (4709) including DT Families and WWF. PMU with NCD, DoFPS, MoAF.	RTICD- 2022-587	1	3.3.24	Irregularities noted in supply of Boundary Pillars and non-forfeiture of Performance Security	244,750.00	245,118.22	-
965	National Museum of Bhutan, Paro	GGD-2023- 75	1	3.3.25	1. Non-deduction of Tax Deduction at Source (TDS) on account of research payment made to the National Researchers amounting to Nu. 27,884.00 (3.3.25)	27,884.00	27,884.00	-
966	Penden Cement Authority Limited including Depot, Phuentsholing	OAAGPL- 2023-151	2.2	3.3.25	Non-deduction of TDS – Nu. 5.227 million	5,227,217.90		5,227,217.90
967	Jigme Dorji National Park, Damji, Gasa	RTICD- 2023-101	2	3.3.25	Fines and penalty not imposed as per the FNCRR 2020	117,528.35	-	120,078.55
968	Commercial Agriucture & Resilient Livelihood Enhancement Programme (CARLEP), Wengkhar including Regional Office, Khangma, and implementing agencies of Lhuntse, Mongar, P/gatshel,	OAAGB- 2022-411	23	3.3.25	Non-deduction of 5% TDS from unlicensed transporter	5,623.00	5,709.30	-
969	Dzongkhag Administration, Lhuentse including eight Geogs	OAAGB- 2022-579	2.5	3.3.25	Non-deduction of 2% TDS	2,905.00	2,905.00	-

970	Development of Infrastructure at College of Language and Cultural Studies. GoI PTA (FIC 4739)	OAAGB- 2023-245	1.2	3.3.25	Excessive grant of time extension and liable liquidated damages of Nu. 229,903.51	229,903.51	_	235,647.96
77.0	Studies doll in (116 1763)		1.2	010120	22),500.01	223,500.01		200,017190
971	Dzongkhag Administration, Lhuentse including eight Geogs	OAAGB- 2022-579	4	3.3.25	Non-deduction of 5% TDS from transporter - Nu. 28,112.00 (3.3.25)	22,782.00	22,782.00	_
					Non-recovery of penalties upon termination of the contract for			
					Construction of Permanent Structures			
	Dzongkhag Administration,	OAAGB-			for Gewog Center to Chengling farm			
972	Lhuentse including eight Geogs	2022-579	15	3.3.25	road under Minjay Gewog	3,420,323.03	3,429,318.95	-
	Dzongkhag Administration,	OAAGB-						
973	Lhuentse including eight Geogs	2022-579	20	3.3.25	Less deduction of liquidated damages	6,277.00	6,277.00	_
					Inadmissible grant of time extension		·	
	Dzongkhag Administration,	OAAGB-			for the construction of farm road from Youngma to Amdrang and non-levy of			
974	Lhuentse including eight Geogs	2022-579	22	3.3.25	liquidated damages thereof	36,400.00	-	37,141.96
					Non-levy of liquidated damages for the			
	Dzongkhag Administration,	OAAGB-			construction of farm road from Budur	0.4.400.00		0.4.5
975	Lhuentse including eight Geogs	2022-579	23	3.3.25	to Langsholungpa	24,182.00	-	24,674.92
	Dzongkhag Administration,	OAAGB-			Irregular granting of time extension and short levy of liquidated damages			
976	Lhuentse including eight Geogs	2022-579	26	3.3.25	thereof	73,157.00	-	74,648.20
					Non-levy of liquidated damages for the			
	Dzongkhag Administration,	OAAGB-			construction of Kelam-Shemarchu farm			
977	Lhuentse including eight Geogs	2022-579	29	3.3.25	road	90,956.00	<u> </u>	90,956.00
	Dzongkhag Administration,	OAAGB-			Short-levy of liquidated damages for the construction of farm road from			
978	Lhuentse including eight Geogs	2022-579	30	3.3.25	Mechapogpa-Pangtsel	89,937.00	-	89,937.00
						,		
	Dzongkhag Administration,	OAAGB-			Non-levy of liquidated damages for			
979	Lhuentse including eight Geogs	2022-579	36	3.3.25	undue delay in supply of goods	48,514.49	-	48,514.49
	Describes Administration	OAACD			Non-leas-file-idebad desser 6 13			
980	Dzongkhag Administration, Lhuentse including eight Geogs	OAAGB- 2022-579	37	3.3.25	Non-levy of liquidated damages for the maintenance of Gewog Office	90,956.00	19,931.00	71,077.42
700				5.5.25		- 0,200.00	27,702.00	,
	Dzongkhag Administration,	OAAGB-			Non-levy of liquidated damages for			
981	Lhuentse including eight Geogs	2022-579	38	3.3.25	undue delay in supply of goods	2,437.42	2,437.42	-

		1		1				
	Dzongkhag Administration,	OAAGB-			Unjustified grant of time extension and			
982	Lhuentse including eight Geogs	2022-579	17	3.3.25	non-levy of liquidated damages thereof	1,143,403.00	<u> </u>	1,166,709.63
					Inadmissible grant of time extension			
		0			for the construction of farm road from			
000	Dzongkhag Administration,	OAAGB-	20	2225	Kamlung to Artobi and non-levy of	102 552 00		105 ((2.5)
983	Lhuentse including eight Geogs	2022-579	39	3.3.25	liquidated damages thereof	103,552.00	<del>-</del>	105,662.76
004	Dzongkhag Administration,	OAAGB-	45	2 2 2 5	Non-deduction of TDS while disbursing	700.00	700.00	
984	Trongsa including five geogs	2022-521	17	3.3.25	LE on retirement	700.00	700.00	-
00=	Dzongkhag Administration,	OAAGB-	4=	0.00	Non-deduction of TDS while disbursing	240.00	242.00	
985	Trongsa including five geogs	2022-521	17	3.3.25	LE on retirement	240.00	240.00	-
001	Dzongkhag Administration,	OAAGB-		=	Non-deduction of TDS while disbursing			
986	Trongsa including five geogs	2022-521	17	3.3.25	LE on retirement	60.00	60.00	-
	Dzongkhag Administration,	OAAGB-			Non-deduction of TDS while disbursing			
987	Trongsa including five geogs	2022-521	17	3.3.25	LE on retirement	3,228.00	3,228.00	-
	Dzongkhag Administration,	OAAGB-			Non-deduction of TDS while disbursing			
988	Trongsa including five geogs	2022-521	17	3.3.25	LE on retirement	10,408.00	10,408.00	-
	Dzongkhag Administration,	OAAGB-			Non-deduction of TDS while disbursing			
989	Trongsa including five geogs	2022-521	17	3.3.25	LE on retirement	3,648.00	3,648.00	-
	Dzongkhag Administration,	OAAGB-			Non-deduction of TDS while disbursing			
990	Trongsa including five geogs	2022-521	17	3.3.25	LE on retirement	320.00	320.00	-
	Dzongkhag Administration,	OAAGB-			Non-deduction of TDS while disbursing			
991	Trongsa including five geogs	2022-521	17	3.3.25	LE on retirement	5,125.00	5,125.00	-
	Dzongkhag Administration,	OAAGB-			Non-deduction of TDS while disbursing			
992	Trongsa including five geogs	2022-521	17	3.3.25	LE on retirement	1,098.00	1,098.00	-
	Dzongkhag Administration,	OAAGB-			Non-deduction of TDS while disbursing			
993	Trongsa including five geogs	2022-521	17	3.3.25	LE on retirement	620.00	620.00	-

Ī					. Evaded payment of royalty, fines and			
	Dzongkhag Administration,				compensation for extraction of GSB materials resulting in loss of			
	Dagana including 14 Geogs &	OAAGTS-			government revenue - Nu.			
994	Lhamoizingkha Dungkhag	2022-396	9	3.3.25	17,839,402.71			
					Evaded payment of royalty, fines and			
	Dzongkhag Administration,	0.4.4.6776			compensation for extraction of GSB			
005	Sarpang including 12 Geogs & Umling Dungkhag	OAAGTS-	2	2 2 25	materials resulting in loss of	COE 771 77		COF 771 77
995	Uniting Dungknag	2022-452	3	3.3.25	government revenue - Nu. 3,625,764.59 Evaded payment of royalty, fines and	695,771.77		695,771.77
	Dzongkhag Administration,				compensation for extraction of GSB			
	Sarpang including 12 Geogs &	OAAGTS-			materials resulting in loss of			
996	Umling Dungkhag	2022-452	3	3.3.25	government revenue - Nu. 3,625,764.59	1,529,929.06		1,529,929.06
					Evaded payment of royalty, fines and			
	Dzongkhag Administration,				compensation for extraction of GSB			
	Sarpang including 12 Geogs &	OAAGTS-			materials resulting in loss of	100 (10 =0		100 (10 =0
997	Umling Dungkhag	2022-452	3	3.3.25	government revenue - Nu. 3,625,764.59	400,612.59		400,612.59
	Dzonakhog Administration				Evaded payment of royalty, fines and compensation for extraction of GSB			
	Dzongkhag Administration, Sarpang including 12 Geogs &	OAAGTS-			materials resulting in loss of			
998	Umling Dungkhag	2022-452	3	3.3.25	government revenue - Nu. 3,625,764.59	526,633.88		526,633.88
	- 3 - 3 - 3				Evaded payment of royalty, fines and	, , , , , , , , , , , , , , , , , , , ,		,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,
	Dzongkhag Administration,				compensation for extraction of GSB			
	Sarpang including 12 Geogs &	OAAGTS-			materials resulting in loss of			
999	Umling Dungkhag	2022-452	3	3.3.25	government revenue - Nu. 3,625,764.59	472,817.28		472,817.28
	Phibsoo Wildlife Sanctuary,	OAAGTS-						
1000	Singye, Sarpang	2023-59	1.2	3.3.25	Short deduction of TDS - Nu. 8,625.34	8,625.74	8,665.44	
		SCID-2023-			Irregular booking of closed work -			
1001	Department of Roads, MoWHS	68	2	3.3.26	Nu.1,250,200.00 (3.1.7)	1,250,200.00	125,020.00	1,125,180.00
	Dzongkhag Administration,	OAAGB-	1					
1002	Mongar including 17 Geogs	2022-492	2.1	3.3.26	Short/less deduction of house rent	3,337.42	-	3,337.42
	Dzongkhag Administration,	OAAGB-	1					
1003	Mongar including 17 Geogs	2022-492	2.1	3.3.26	Short/less deduction of house rent	11,218.85	-	11,218.85
	Dzongkhag Administration,	OAAGB-						
1004	Mongar including 17 Geogs	2022-492	2.1	3.3.26	Short/less deduction of house rent	18,313.57	-	18,313.57

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	Dzongkhag Administration,	OAAGB-						
1005	Mongar including 17 Geogs	2022-492	2.1	3.3.26	Short/less deduction of house rent	6,096.91	-	6,096.91
	Dzongkhag Administration,	OAAGB-						
1006	Mongar including 17 Geogs	2022-492	2.1	3.3.26	Short/less deduction of house rent	5,817.65	-	5,817.65
1007	Dzongkhag Administration,	OAAGB-	2.4	2226	Chart /land dad dad da at an af harrant	2.245.60		2.245.60
1007	Mongar including 17 Geogs	2022-492	2.1	3.3.26	Short/less deduction of house rent	2,315.69	-	2,315.69
	Dzongkhag Administration,	OAAGB-						
1008	Mongar including 17 Geogs	2022-492	2.1	3.3.26	Short/less deduction of house rent	16,226.95	16,226.95	42.68
	a grant g and again				, , , , , , , , , , , , , , , , , , , ,		-,	
	Dzongkhag Administration,	OAAGB-						
1009	Mongar including 17 Geogs	2022-492	2.1	3.3.26	Short/less deduction of house rent	1,668.82	-	1,668.82
	Dzongkhag Administration,	OAAGB-						
1010	Mongar including 17 Geogs	2022-492	2.1	3.3.26	Short/less deduction of house rent	35,186.82	35,186.82	-
		0.1.00						
1011	Dzongkhag Administration, Mongar including 17 Geogs	OAAGB- 2022-492	2.1	3.3.26	Short/less deduction of house rent	4,916.11	_	4,916.11
1011	Mongai including 17 deogs	2022-472	2.1	3.3.20	Short/ress deduction of nouse rent	4,710.11	-	4,710.11
	Dzongkhag Administration,	OAAGB-						
1012	Mongar including 17 Geogs	2022-492	2.1	3.3.26	Short/less deduction of house rent	32,563.96	32,563.96	-
	Dzongkhag Administration,	OAAGB-						
1013	Mongar including 17 Geogs	2022-492	2.1	3.3.26	Short/less deduction of house rent	21,210.73	-	21,210.73
1014	Dzongkhag Administration, Mongar including 17 Geogs	OAAGB- 2022-492	2.1	3.3.26	Short/less deduction of house rent	33,983.45	_	33,983.45
1014	Mongar including 17 Geogs	2022-492	2.1	3.3.20	Short/less deduction of house rent	33,903.45	-	33,903.43
	Dzongkhag Administration,	OAAGB-						
1015	Mongar including 17 Geogs	2022-492	2.1	3.3.26	Short/less deduction of house rent	8,950.60	8,950.60	-
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	Dzongkhag Administration,	OAAGB-						
1016	Mongar including 17 Geogs	2022-492	2.1	3.3.26	Short/less deduction of house rent	23,814.32	-	23,814.32
1	Dzongkhag Administration,	OAAGB-						
1017	Mongar including 17 Geogs	2022-492	2.1	3.3.26	Short/less deduction of house rent	7,268.53	7,268.53	-

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	Dzongkhag Administration,	OAAGB-						
1018	Mongar including 17 Geogs	2022-492	2.1	3.3.26	Short/less deduction of house rent	21,550.43	21,635.45	-
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	Dzongkhag Administration,	OAAGB-						
1019	Mongar including 17 Geogs	2022-492	2.1	3.3.26	Short/less deduction of house rent	3,291.69	-	3,291.69
	Dzongkhag Administration,	OAAGB-						
1020	Mongar including 17 Geogs	2022-492	2.1	3.3.26	Short/less deduction of house rent	34,454.57	34,454.57	-
	Dzongkhag Administration,	OAAGB-						
1021	Mongar including 17 Geogs	2022-492	2.1	3.3.26	Short/less deduction of house rent	40,862.51	-	40,862.51
1022	Dzongkhag Administration, Mongar including 17 Geogs	OAAGB- 2022-492	2.1	3.3.26	Short/less deduction of house rent	23,814.32		23,814.32
1022	Mongar including 17 deogs	2022-492	2.1	3.3.20	Short/less deduction of house rent	23,014.32	-	23,014.32
	Draughhag Administration	OAACD						
1023	Dzongkhag Administration, Mongar including 17 Geogs	OAAGB- 2022-492	2.1	3.3.26	Short/less deduction of house rent	3,337.42	_	3,337.42
1020	Mongai meraang 17 deege	2022 132		0.0.20	bhore, reso deduction of house rene	0,007112		5,557112
	Dzongkhag Administration,	OAAGB-						
1024	Mongar including 17 Geogs	2022-492	2.1	3.3.26	Short/less deduction of house rent	28,675.65	28,788.78	-
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	Dzongkhag Administration,	OAAGB-						
1025	Mongar including 17 Geogs	2022-492	2.1	3.3.26	Short/less deduction of house rent	30,597.30	-	30,597.30
	Dzongkhag Administration,	OAAGB-						
1026	Mongar including 17 Geogs	2022-492	2.1	3.3.26	Short/less deduction of house rent	980.87	-	980.87
400-	Dzongkhag Administration,	OAAGB-		2224				
1027	Mongar including 17 Geogs	2022-492	2.1	3.3.26	Short/less deduction of house rent	4,236.33	-	4,236.33
1020	Dzongkhag Administration,	OAAGB-	2.1	2226	Chart /legs deduction of house went	200.07		200.07
1028	Mongar including 17 Geogs	2022-492	2.1	3.3.26	Short/less deduction of house rent	298.07	-	298.07
	Dzonakhog Administration	OAACP						
1029	Dzongkhag Administration, Mongar including 17 Geogs	OAAGB- 2022-492	2.1	3.3.26	Short/less deduction of house rent	4,289.67	_	4,289.67
1027				3.3.20	onery rest ucunom or nonce left	1,207107		1,207107
	Dzongkhag Administration,	OAAGB-						
1030	Mongar including 17 Geogs	2022-492	2.1	3.3.26	Short/less deduction of house rent	3,254.81	-	3,254.81

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	Dzongkhag Administration,	OAAGB-						
1031	Mongar including 17 Geogs	2022-492	2.1	3.3.26	Short/less deduction of house rent	18,430.85	18,466.57	-
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	Dzongkhag Administration,	OAAGB-						
1032	Mongar including 17 Geogs	2022-492	2.1	3.3.26	Short/less deduction of house rent	3,254.81	-	3,254.81
	Dzongkhag Administration,	OAAGB-						
1033	Mongar including 17 Geogs	2022-492	2.1	3.3.26	Short/less deduction of house rent	3,254.81	-	3,254.81
	Dzongkhag Administration,	OAAGB-						
1034	Mongar including 17 Geogs	2022-492	2.1	3.3.26	Short/less deduction of house rent	9,883.61	-	9,883.61
4005	Dzongkhag Administration,	OAAGB-	2.4	2.2.26		24 240 52		24 24 0 52
1035	Mongar including 17 Geogs	2022-492	2.1	3.3.26	Short/less deduction of house rent	21,210.73	-	21,210.73
		0.4.4.070						
1036	Dzongkhag Administration, Mongar including 17 Geogs	OAAGB- 2022-492	2.1	3.3.26	Short/less deduction of house rent	35,186.82	35,186.82	69.41
1030	Mongai including 17 Geogs	2022-492	2.1	3.3.20	Short/less deduction of house rent	33,100.02	33,100.02	09.41
	Dangkhag Administration	OAAGB-						
1037	Dzongkhag Administration, Mongar including 17 Geogs	2022-492	2.1	3.3.26	Short/less deduction of house rent	28,505.96	28,580.93	_
1007	Frongar meruang 17 deeps	2022 172		515120	Short/ress deduction of house rent	20,000,70	20,000170	
	Dzongkhag Administration,	OAAGB-						
1038	Mongar including 17 Geogs	2022-492	2.1	3.3.26	Short/less deduction of house rent	518.49	-	518.49
	Dzongkhag Administration,	OAAGB-						
1039	Mongar including 17 Geogs	2022-492	2.1	3.3.26	Short/less deduction of house rent	1,669.68	-	1,669.68
	Dzongkhag Administration,	OAAGB-						
1040	Mongar including 17 Geogs	2022-492	2.1	3.3.26	Short/less deduction of house rent	4,920.72	-	4,920.72
46.1	Dzongkhag Administration,	OAAGB-	0.1	0.000		0.407.77		0.405.55
1041	Mongar including 17 Geogs	2022-492	2.1	3.3.26	Short/less deduction of house rent	2,487.75	-	2,487.75
1042	Dzongkhag Administration,	OAAGB-	2.1	2226	Short /loss doduction of house were	2 176 26		2.177.27
1042	Mongar including 17 Geogs	2022-492	2.1	3.3.26	Short/less deduction of house rent	2,176.36	-	2,176.36
	B 11 41	OAAGD						
1043	Dzongkhag Administration, Mongar including 17 Geogs	OAAGB- 2022-492	2.1	3.3.26	Short/less deduction of house rent	14,045.59	_	14,045.59
1043	mongai inciduing 17 deogs	4044-474	4.1	3.3.40	Short/ress acarchon of house fellt	14,043.37	•	14,043.37

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	Dzongkhag Administration,	OAAGB-						
1044	Mongar including 17 Geogs	2022-492	2.1	3.3.26	Short/less deduction of house rent	5,096.62	-	5,096.62
	Dzongkhag Administration,	OAAGB-						
1045	Mongar including 17 Geogs	2022-492	2.1	3.3.26	Short/less deduction of house rent	815.53	-	815.53
1046	Dzongkhag Administration,	OAAGB-	2.1	2226	Chart (land day the area of harman area	F 026 42		E 026 42
1046	Mongar including 17 Geogs	2022-492	2.1	3.3.26	Short/less deduction of house rent	5,036.42	-	5,036.42
	Dzongkhag Administration,	OAAGB-						
1047	Mongar including 17 Geogs	2022-492	2.1	3.3.26	Short/less deduction of house rent	16,501.41	_	16,501.41
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	Dzongkhag Administration,	OAAGB-						
1048	Mongar including 17 Geogs	2022-492	2.1	3.3.26	Short/less deduction of house rent	582.17	-	582.17
4040	Dzongkhag Administration,	OAAGB-						
1049	Mongar including 17 Geogs	2022-492	2.1	3.3.26	Short/less deduction of house rent	4,920.72	-	4,920.72
		0.4.4.070						
1050	Dzongkhag Administration, Mongar including 17 Geogs	OAAGB- 2022-492	2.1	3.3.26	Short/less deduction of house rent	8,998.63	_	8,998.63
1030	Mongar meruang 17 deogs	2022 472	2.1	3.3.20	Short/iess deduction of house rent	0,770.03		0,770.03
	Dzongkhag Administration,	OAAGB-						
1051	Mongar including 17 Geogs	2022-492	2.1	3.3.26	Short/less deduction of house rent	7,317.10	-	7,317.10
	Dzongkhag Administration,	OAAGB-						
1052	Mongar including 17 Geogs	2022-492	2.1	3.3.26	Short/less deduction of house rent	2,132.84	-	2,132.84
1053	Dzongkhag Administration, Mongar including 17 Geogs	OAAGB- 2022-492	2.1	3.3.26	Short/less deduction of house rent	5,327.02	_	5,327.02
1055	Mongar including 17 Geogs	2022-492	2.1	3.3.20	Short/less deduction of house rent	5,327.02	-	3,327.02
	Dzongkhag Administration,	OAAGB-						
1054	Mongar including 17 Geogs	2022-492	2.1	3.3.26	Short/less deduction of house rent	9,024.65	9,025.00	148.00
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	Dzongkhag Administration,	OAAGB-						
1055	Mongar including 17 Geogs	2022-492	2.1	3.3.26	Short/less deduction of house rent	1,421.01	1,421.00	23.37
4676	Dzongkhag Administration,	OAAGB-	0.1	0.000				40.07
1056	Mongar including 17 Geogs	2022-492	2.1	3.3.26	Short/less deduction of house rent	751.33	751.33	12.35

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	Dzongkhag Administration,	OAAGB-						
1057	Mongar including 17 Geogs	2022-492	2.1	3.3.26	Short/less deduction of house rent	2,012.94	-	2,012.94
	De consider a Administration	OAACD						
1058	Dzongkhag Administration, Mongar including 17 Geogs	OAAGB- 2022-492	2.1	3.3.26	Short/less deduction of house rent	4,999.10	<del>-</del>	4,999.10
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	Dzongkhag Administration,	OAAGB-						
1059	Mongar including 17 Geogs	2022-492	2.1	3.3.26	Short/less deduction of house rent	16,794.90	-	16,794.90
	Dzongkhag Administration,	OAAGB-						
1060	Mongar including 17 Geogs	2022-492	2.1	3.3.26	Short/less deduction of house rent	12,789.07	-	12,789.07
1061	Dzongkhag Administration, Mongar including 17 Geogs	OAAGB- 2022-492	2.1	3.3.26	Short/less deduction of house rent	1,844.16		1.844.16
1001	Mongar including 17 deogs	2022-492	2.1	3.3.20	Short/less deduction of house rent	1,044.10	-	1,044.10
	Dzongkhag Administration,	OAAGB-						
1062	Mongar including 17 Geogs	2022-492	2.1	3.3.26	Short/less deduction of house rent	4,901.42	-	4,901.42
1063	Dzongkhag Administration, Mongar including 17 Geogs	OAAGB- 2022-492	2.1	3.3.26	Short/less deduction of house rent	1,500.88	1,500.88	24.67
1000	Mongai menang 17 dengs	1022 192		0.0.20	Shorty less deduction of house rent	1,500.00	1,000,00	<b>2</b> 1107
	Dzongkhag Administration,	OAAGB-						
1064	Mongar including 17 Geogs	2022-492	2.1	3.3.26	Short/less deduction of house rent	37,490.91	-	37,490.91
	Dzongkhag Administration,	OAAGB-						
1065	Mongar including 17 Geogs	2022-492	2.1	3.3.26	Short/less deduction of house rent	837.99	-	837.99
1066	Dzongkhag Administration,	OAAGB-	2.1	2.2.26	Chart (lass de dustina ef hansanant	2.254.04		2.254.04
1066	Mongar including 17 Geogs	2022-492	2.1	3.3.26	Short/less deduction of house rent	3,254.81	-	3,254.81
	Dzongkhag Administration,	OAAGB-						
1067	Mongar including 17 Geogs	2022-492	2.1	3.3.26	Short/less deduction of house rent	723.29	729.95	-
1068	Dzongkhag Administration, Mongar including 17 Geogs	OAAGB- 2022-492	2.1	3.3.26	Short/less deduction of house rent	18,430.85	18,482.51	_
1000	Mongai including 17 deugs	2022-472	2.1	3.3.20	Short/ress deduction of house rent	10,730.03	10,702.31	-
	Dzongkhag Administration,	OAAGB-						
1069	Mongar including 17 Geogs	2022-492	2.1	3.3.26	Short/less deduction of house rent	1,567.13	-	1,567.13

	Dzongkhag Administration,	OAAGB-						
1070	Mongar including 17 Geogs	2022-492	2.1	3.3.26	Short/less deduction of house rent	18,302.08	18,338.18	-
	Dzongkhag Administration,	OAAGB-						
1071	Mongar including 17 Geogs	2022-492	2.1	3.3.26	Short/less deduction of house rent	16,794.90	<del>-</del>	16,794.90
	Dzongkhag Administration,	OAAGB-						
1072	Mongar including 17 Geogs	2022-492	2.1	3.3.26	Short/less deduction of house rent	290.62	<del>-</del>	290.62
1072	Dzongkhag Administration,	OAAGB-	2.1	2226	Showt /logg doduction of house went	F F07 44		E E07.44
1073	Mongar including 17 Geogs	2022-492	2.1	3.3.26	Short/less deduction of house rent	5,597.44	<del>-</del>	5,597.44
	Dzongkhag Administration,	OAAGB-						
1074	Mongar including 17 Geogs	2022-492	2.1	3.3.26	Short/less deduction of house rent	2,132.84	2,139.85	_
1071	Tongar meraning 17 deeps	1022 172		0.0.20	51101 9 1000 WOWWOOD OF 10000 10110	2,202.01	2,207.00	
	Dzongkhag Administration,	OAAGB-						
1075	Mongar including 17 Geogs	2022-492	2.1	3.3.26	Short/less deduction of house rent	14,229.00	68,094.51	(53,865.51)
	Dzongkhag Administration,	OAAGB-						
1076	Mongar including 17 Geogs	2022-492	2.1	3.3.26	Short/less deduction of house rent	9,150.24	9,150.24	-
10	Dzongkhag Administration,	OAAGB-				4400000	4 T 000 T 4	(=0 ==0 =4)
1077	Mongar including 17 Geogs	2022-492	2.1	3.3.26	Short/less deduction of house rent	14,229.00	65,008.51	(50,779.51)
		0.1.60						
1078	Dzongkhag Administration, Mongar including 17 Geogs	OAAGB- 2022-492	2.1	3.3.26	Short/less deduction of house rent	6,280.61	6,280.61	_
1070	Mongai meruumg 17 deogs	2022-472	2.1	3.3.20	Short/less deduction of house rent	0,200.01	0,200.01	
	Dzongkhag Administration,	OAAGB-						
1079	Mongar including 17 Geogs	2022-492	2.1	3.3.26	Short/less deduction of house rent	13,338.77	13,338.77	-
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	Dzongkhag Administration,	OAAGB-						
1080	Mongar including 17 Geogs	2022-492	2.1	3.3.26	Short/less deduction of house rent	3,770.98	-	3,770.98
	Dzongkhag Administration,	OAAGB-						
1081	Mongar including 17 Geogs	2022-492	2.1	3.3.26	Short/less deduction of house rent	21.27	-	21.27
1002	Dzongkhag Administration,	OAAGB-	2.4	2226	Chart llage deduction of house	4 240 20	4 254 00	
1082	Mongar including 17 Geogs	2022-492	2.1	3.3.26	Short/less deduction of house rent	4,219.28	4,271.99	-

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1083	Dzongkhag Administration, Mongar including 17 Geogs	OAAGB- 2022-492	2.1	3.3.26	Short/less deduction of house rent	17,154.44		17,154.44
1003	Mongar including 17 Geogs	2022-492	2.1	3.3.20	Short/less deduction of house rent	17,154.44	-	17,154.44
	Dzongkhag Administration,	OAAGB-						
1084	Mongar including 17 Geogs	2022-492	2.1	3.3.26	Short/less deduction of house rent	12,707.00	12,748.78	-
	Dzongkhag Administration,	OAAGB-						
1085	Mongar including 17 Geogs	2022-492	2.1	3.3.26	Short/less deduction of house rent	170.19	•	170.19
1086	Dzongkhag Administration, Mongar including 17 Geogs	OAAGB- 2022-492	2.1	3.3.26	Short/less deduction of house rent	3,312.17	-	3,312.17
	3 3 3 3 3 3 3 3 3 3 3 3 3 3 3 3 3 3 3 3				,			- ,-
1007	Dzongkhag Administration,	OAAGB-	2.1	2226	Chart/less deduction of house went	2.017.00		2.017.00
1087	Mongar including 17 Geogs	2022-492	2.1	3.3.26	Short/less deduction of house rent	3,917.90	-	3,917.90
	Dzongkhag Administration,	OAAGB-						
1088	Mongar including 17 Geogs	2022-492	2.1	3.3.26	Short/less deduction of house rent	1,502.56	-	1,502.56
	Dzongkhag Administration,	OAAGB-						
1089	Mongar including 17 Geogs	2022-492	2.1	3.3.26	Short/less deduction of house rent	4,447.45	-	4,447.45
1090	Dzongkhag Administration, Mongar including 17 Geogs	OAAGB- 2022-492	2.1	3.3.26	Short/less deduction of house rent	4,447.45	-	4,447.45
1070	riongai menangar denge			0.0.20	3.101 4) 2.000 4.044 4.101 6.110 4.00 1.0110	2,777770		2,717710
4004	Dzongkhag Administration,	OAAGB-	0.4	0.006		464 70		464 70
1091	Mongar including 17 Geogs	2022-492	2.1	3.3.26	Short/less deduction of house rent	464.58	-	464.58
	Dzongkhag Administration,	OAAGB-						
1092	Mongar including 17 Geogs	2022-492	2.1	3.3.26	Short/less deduction of house rent	1,230.50	-	1,230.50
	Dzongkhag Administration,	OAAGB-						
1093	Mongar including 17 Geogs	2022-492	2.1	3.3.26	Short/less deduction of house rent	464.58	-	464.58
1094	Dzongkhag Administration, Mongar including 17 Geogs	OAAGB- 2022-492	2.1	3.3.26	Short/less deduction of house rent	14,853.24	_	14,853.24
1371	Trongui menumg 17 deugo			5.5.20	one of real new mentals of mouse i cit	I IJOOOIN I		11,000ia i
46	Dzongkhag Administration,	OAAGB-						
1095	Mongar including 17 Geogs	2022-492	2.1	3.3.26	Short/less deduction of house rent	7,290.73	-	7,290.73

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	Dzongkhag Administration,	OAAGB-						
1096	Mongar including 17 Geogs	2022-492	2.1	3.3.26	Short/less deduction of house rent	21,107.24	-	21,107.24
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	Dzongkhag Administration,	OAAGB-						
1097	Mongar including 17 Geogs	2022-492	2.1	3.3.26	Short/less deduction of house rent	24,606.23	-	24,606.23
	Dzongkhag Administration,	OAAGB-						
1098	Mongar including 17 Geogs	2022-492	2.1	3.3.26	Short/less deduction of house rent	1,502.56	-	1,502.56
4000	Dzongkhag Administration,	OAAGB-	24	2226		44.554.04		44.554.04
1099	Mongar including 17 Geogs	2022-492	2.1	3.3.26	Short/less deduction of house rent	11,774.24	-	11,774.24
	D 11 41	CAACD						
1100	Dzongkhag Administration, Mongar including 17 Geogs	OAAGB- 2022-492	2.1	3.3.26	Short/less deduction of house rent	16,274.48	16,317.28	_
1100	Mongai including 17 deogs	2022-472	2.1	3.3.20	Short/less deduction of house rent	10,274.40	10,517.20	
	Dzongkhag Administration,	OAAGB-						
1101	Mongar including 17 Geogs	2022-492	2.1	3.3.26	Short/less deduction of house rent	11,774.24	-	11,774.24
	0 0				,			,
	Dzongkhag Administration,	OAAGB-						
1102	Mongar including 17 Geogs	2022-492	2.1	3.3.26	Short/less deduction of house rent	2,675.26	-	2,675.26
	Dzongkhag Administration,	OAAGB-						
1103	Mongar including 17 Geogs	2022-492	2.1	3.3.26	Short/less deduction of house rent	9,809.27	-	9,809.27
	Dzongkhag Administration,	OAAGB-						
1104	Mongar including 17 Geogs	2022-492	2.1	3.3.26	Short/less deduction of house rent	2,446.51	-	2,446.51
1105	Dzongkhag Administration, Mongar including 17 Geogs	OAAGB- 2022-492	2.1	3.3.26	Short/less deduction of house rent	11,798.84		11,798.84
1105	Mongar including 17 Geogs	2022-492	2.1	3.3.20	Short/less deduction of house rent	11,/98.84	-	11,/98.84
	Drawalshaa Administration	OAACB						
1106	Dzongkhag Administration, Mongar including 17 Geogs	OAAGB- 2022-492	2.1	3.3.26	Short/less deduction of house rent	12,038.65	_	12,038.65
1100				5.5.20	oner y read academent of nouse rent	12,000,00		12,000.00
	Dzongkhag Administration,	OAAGB-						
1107	Mongar including 17 Geogs	2022-492	2.1	3.3.26	Short/less deduction of house rent	12,011.65	-	12,011.65
	Dzongkhag Administration,	OAAGB-						
1108	Mongar including 17 Geogs	2022-492	2.1	3.3.26	Short/less deduction of house rent	5,527.68	-	5,527.68

1109	Dzongkhag Administration, Mongar including 17 Geogs	OAAGB- 2022-492	2.1	3.3.26	Short/less deduction of house rent	30,503.70		30,503.70
1109	Mongar including 17 Geogs	2022-492	2.1	3.3.20	Short/less deduction of house rent	30,303.70	-	30,303.70
	Dzongkhag Administration,	OAAGB-						
1110	Mongar including 17 Geogs	2022-492	2.1	3.3.26	Short/less deduction of house rent	6,859.95	-	6,859.95
	Dzongkhag Administration,	OAAGB-						
1111	Mongar including 17 Geogs	2022-492	2.1	3.3.26	Short/less deduction of house rent	5,527.68	-	5,527.68
1112	Dzongkhag Administration, Mongar including 17 Geogs	OAAGB- 2022-492	2.1	3.3.26	Short/less deduction of house rent	3,172.52	_	3,172.52
1112	Mongai meraanig 17 deegs	2022 172	2.1	5.5.20	short/ress deduction of house rent	3,172.02		3,172.02
	Dzongkhag Administration,	OAAGB-						
1113	Mongar including 17 Geogs	2022-492	2.1	3.3.26	Short/less deduction of house rent	794.49	-	794.49
	Dzongkhag Administration,	OAAGB-						
1114	Mongar including 17 Geogs	2022-492	2.1	3.3.26	Short/less deduction of house rent	103.24	-	103.24
1115	Dzongkhag Administration, Mongar including 17 Geogs	OAAGB- 2022-492	2.1	3.3.26	Short/less deduction of house rent	7,368.38	7,368.38	-
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1116	Dzongkhag Administration,	OAAGB-	2.1	2226	Chart floor deduction of house much	20 (42 (2	20.642.62	
1116	Mongar including 17 Geogs	2022-492	2.1	3.3.26	Short/less deduction of house rent	29,643.63	29,643.63	-
	Dzongkhag Administration,	OAAGB-						
1117	Mongar including 17 Geogs	2022-492	2.1	3.3.26	Short/less deduction of house rent	1,579.65	-	1,579.65
	Dzongkhag Administration,	OAAGB-						
1118	Mongar including 17 Geogs	2022-492	2.1	3.3.26	Short/less deduction of house rent	19,443.36	19,443.36	38.35
1119	Dzongkhag Administration, Mongar including 17 Geogs	OAAGB- 2022-492	2.1	3.3.26	Short/less deduction of house rent	20,779.87	20,779.87	_
1117	Frongui including 17 deugs	EVER TIE	<u>~</u>	5.5.20	oner of reas accuration of nouse rent	20,777.07	20,117.01	
	Dzongkhag Administration,	OAAGB-						
1120	Mongar including 17 Geogs	2022-492	2.1	3.3.26	Short/less deduction of house rent	20,655.00	-	20,655.00
	Dzongkhag Administration,	OAAGB-						
1121	Mongar including 17 Geogs	2022-492	2.1	3.3.26	Short/less deduction of house rent	1,870.65	1,870.65	-

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	Dzongkhag Administration,	OAAGB-						
1122	Mongar including 17 Geogs	2022-492	2.1	3.3.26	Short/less deduction of house rent	1,870.65	1,870.65	-
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	Dzongkhag Administration,	OAAGB-						
1123	Mongar including 17 Geogs	2022-492	2.1	3.3.26	Short/less deduction of house rent	11,768.81	10,726.56	1,042.25
	Dzongkhag Administration,	OAAGB-						
1124	Mongar including 17 Geogs	2022-492	2.1	3.3.26	Short/less deduction of house rent	13,518.09	9,760.32	3,757.77
	Dzongkhag Administration,	OAAGB-						
1125	Mongar including 17 Geogs	2022-492	2.1	3.3.26	Short/less deduction of house rent	50,779.51	65,008.51	(14,229.00)
1126	Dzongkhag Administration, Mongar including 17 Geogs	OAAGB- 2022-492	2.1	3.3.26	Short/less deduction of house rent	53,865.51	68,094.51	(14,229.00)
1120	Mongar including 17 Geogs	2022-492	2.1	3.3.20	Short/less deduction of house rent	55,005.51	08,094.51	(14,229.00)
	Draughtag Administration	OAACB						
1127	Dzongkhag Administration, Mongar including 17 Geogs	OAAGB- 2022-492	2.1	3.3.26	Short/less deduction of house rent	30,372.93	29,463.93	909.00
1127	Mongai meraang 17 deegs	2022 172		0.0.20	bhore, reso deduction of house rent	00,072170	25,100.50	707100
	Dzongkhag Administration,	OAAGB-						
1128	Mongar including 17 Geogs	2022-492	2.1	3.3.26	Short/less deduction of house rent	34,454.57	34,454.57	-
	Dzongkhag Administration,	OAAGB-						
1129	Mongar including 17 Geogs	2022-492	2.1	3.3.26	Short/less deduction of house rent	14,705.19	14,705.19	-
	Dzongkhag Administration,	OAAGB-						
1130	Mongar including 17 Geogs	2022-492	2.1	3.3.26	Short/less deduction of house rent	16,691.88	16,692.00	43.78
4404	Dzongkhag Administration,	OAAGB-	2.4	2226		669.99	((2)(4	
1131	Mongar including 17 Geogs	2022-492	2.1	3.3.26	Short/less deduction of house rent	662.33	663.64	-
	December Admit 1 to 11	OAACD						
1132	Dzongkhag Administration, Mongar including 17 Geogs	OAAGB- 2022-492	2.1	3.3.26	Short/less deduction of house rent	5,168.79	_	5,168.79
1132	Mongai including 17 deugs	2022-472	2.1	3.3.20	Short / 1655 ucuucuoii oi ilouse i cilt	3,100.79	-	J,100./ 7
	Dzongkhag Administration,	OAAGB-						
1133	Mongar including 17 Geogs	2022-492	2.1	3.3.26	Short/less deduction of house rent	5,250.00	5,250.00	10.36
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	Dzongkhag Administration,	OAAGB-						
1134		2022-492	2.1	3.3.26	Short/less deduction of house rent	15,795.00	15,795.00	31.16

	Dzongkhag Administration,	OAAGB-						
1135	Mongar including 17 Geogs	2022-492	2.1	3.3.26	Short/less deduction of house rent	20,514.76	19,927.30	679.18
	Dzongkhag Administration,	OAAGB-						
1136	Mongar including 17 Geogs	2022-492	2.1	3.3.26	Short/less deduction of house rent	9,923.11	9,954.79	-
1137	Dzongkhag Administration, Mongar including 17 Geogs	OAAGB- 2022-492	2.1	3.3.26	Short/less deduction of house rent	1,414.40	1,418.12	_
1137	Mongar meruang 17 deogs	2022-472	2.1	3.3.20	Short/less deduction of house rent	1,717.70	1,710.12	_
	Dzongkhag Administration,	OAAGB-						
1138	Mongar including 17 Geogs	2022-492	2.1	3.3.26	Short/less deduction of house rent	556.87	558.70	-
	Dzongkhag Administration,	OAAGB-						
1139	Mongar including 17 Geogs	2022-492	2.1	3.3.26	Short/less deduction of house rent	11,608.89	-	11,608.89
		0						
1140	Dzongkhag Administration, Mongar including 17 Geogs	OAAGB- 2022-492	2.1	3.3.26	Short/less deduction of house rent	11,608.89	_	11,608.89
1140	Mongai including 17 deogs	2022-492	2.1	3.3.20	Short/less deduction of house rent	11,000.09	-	11,000.09
	Dzongkhag Administration,	OAAGB-						
1141	Mongar including 17 Geogs	2022-492	2.1	3.3.26	Short/less deduction of house rent	16,519.92	-	16,519.92
	Dzongkhag Administration,	OAAGB-						
1142	Mongar including 17 Geogs	2022-492	2.1	3.3.26	Short/less deduction of house rent	13,036.96	-	13,036.96
		0						
1143	Dzongkhag Administration, Mongar including 17 Geogs	OAAGB- 2022-492	2.1	3.3.26	Short/less deduction of house rent	20,271.36	_	20,271.36
1143	Mongar meruang 17 deogs	2022-472	2.1	3.3.20	Short/less deduction of house rent	20,271.30	-	20,271.30
	Dzongkhag Administration,	OAAGB-						
1144	Mongar including 17 Geogs	2022-492	2.1	3.3.26	Short/less deduction of house rent	3,716.74	-	3,716.74
	Dzongkhag Administration,	OAAGB-						
1145	Mongar including 17 Geogs	2022-492	2.1	3.3.26	Short/less deduction of house rent	556.87	-	556.87
	Describitor Administration	OAACD						
1146	Dzongkhag Administration, Mongar including 17 Geogs	OAAGB- 2022-492	2.1	3.3.26	Short/less deduction of house rent	22,842.00	11,421.00	11,451.04
1110	mongai meruang 17 deugo	2022 172		5.5.20	oner y less deduction of house tent	22,012.00	11,721.00	11,101.01
	Dzongkhag Administration,	OAAGB-						
1147	Mongar including 17 Geogs	2022-492	2.1	3.3.26	Short/less deduction of house rent	38,500.00	38,601.26	-

1148	Dzongkhag Administration, Mongar including 17 Geogs	OAAGB- 2022-492	2.1	3.3.26	Short/less deduction of house rent	1,358.74	1,358.74	3.57
						,	,	
1149	Dzongkhag Administration, Mongar including 17 Geogs	OAAGB- 2022-492	2.1	3.3.26	Short/less deduction of house rent	153.93	154.33	-
1150	Dzongkhag Administration, Mongar including 17 Geogs	OAAGB- 2022-492	2.1	3.3.26	Short/less deduction of house rent	7,337.27	7,351.75	4.82
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1151	Dzongkhag Administration, Mongar including 17 Geogs	OAAGB- 2022-492	2.1	3.3.26	Short/less deduction of house rent	977.66	977.66	2.57
1152	Dzongkhag Administration, Mongar including 17 Geogs	OAAGB- 2022-492	2.1	3.3.26	Short/less deduction of house rent	6,501.88	6,501.88	29.93
		0.1.05						
1153	Dzongkhag Administration, Mongar including 17 Geogs	OAAGB- 2022-492	2.1	3.3.26	Short/less deduction of house rent	47,250.00	38,500.00	8,876.58
	D 11 A1	CAACD						
1154	Dzongkhag Administration, Mongar including 17 Geogs	0AAGB- 2022-492	2.1	3.3.26	Short/less deduction of house rent	25,988.88	-	25,988.88
	Dangkhag Administration	OAAGB-						
1155	Dzongkhag Administration, Mongar including 17 Geogs	2022-492	2.1	3.3.26	Short/less deduction of house rent	26,727.25	19,863.09	6,929.46
	Dzongkhag Administration,	OAAGB-						
1156	Mongar including 17 Geogs	2022-492	2.1	3.3.26	Short/less deduction of house rent	556.87	559.07	-
	Dzongkhag Administration,	OAAGB-						
1157	Mongar including 17 Geogs	2022-492	2.1	3.3.26	Short/less deduction of house rent	556.87	559.07	-
	Dzongkhag Administration,	OAAGB-						
1158	Mongar including 17 Geogs	2022-492	2.1	3.3.26	Short/less deduction of house rent	562.02	563.00	8.26
	Dzongkhag Administration,	OAAGB-						
1159	Mongar including 17 Geogs	2022-492	2.1	3.3.26	Short/less deduction of house rent	569.94	-	569.94
	Dzongkhag Administration,	OAAGB-						
1160	Mongar including 17 Geogs	2022-492	2.1	3.3.26	Short/less deduction of house rent	1,414.40	-	1,414.40

1161	Dzongkhag Administration, Mongar including 17 Geogs	OAAGB- 2022-492	2.1	3.3.26	Short/less deduction of house rent	25,988.88	-	25,988.88
1162	Dzongkhag Administration, Mongar including 17 Geogs	OAAGB- 2022-492	2.1	3.3.26	Short/less deduction of house rent	28,914.40	1,883.00	27,043.78
	D 11 A1	CAACD						
1163	Dzongkhag Administration, Mongar including 17 Geogs	OAAGB- 2022-492	2.1	3.3.26	Short/less deduction of house rent	8,322.61	-	8,322.61
		OAACD						
1164	Dzongkhag Administration, Mongar including 17 Geogs	OAAGB- 2022-492	2.1	3.3.26	Short/less deduction of house rent	1,066.86	1,066.86	17.54
	Dzongkhag Administration,	OAAGB-						
1165	Mongar including 17 Geogs	2022-492	2.1	3.3.26	Short/less deduction of house rent	1,513.80	1,513.80	24.88
	Dzongkhag Administration,	OAAGB-						
1166	Mongar including 17 Geogs	2022-492	2.1	3.3.26	Short/less deduction of house rent	2,327.80	2,327.80	38.27
	Dangkhag Administration	OAAGB-						
1167	Dzongkhag Administration, Mongar including 17 Geogs	2022-492	2.1	3.3.26	Short/less deduction of house rent	7,557.27	-	7,557.27
	Dungcam Coment Corneration	OAAGSJ-			Non-Deduction and revision of 10%			
1168	Dungsam Cement Corporation Limited, Nganglam	2023-11	11	3.3.26	House rent-Nu.253,765.22	253,765.22	-	253,765.22
	Phuntsholing Township				Non-remittance of sale proceeds realised from the disposal of prefab			
	Development Project. Implemented by CDCL. ADB	COAD-2023-			structures, office- furniture, office equipment and laboratory testing			
1169	funded [FIC 4050 & 4651]	48	4	3.3.26	equipment Nu.10,406,691.70 (3.3.26)	10,406,691.70		10,406,691.70
	Royal Institute of Management	GGD-2023-			Non-settlement of account balances of Refundable Deposits - Nu. 420,548.00			
1170	Secretariat including RIM fund	228	1	3.3.28	(3.3.23)	420,548.00	420,548.00	-
	Dzongkhag Administration,	OAAGSJ-			Short payment of contract allowance to			
1171	Trashiyangtse including 8 Geogs	2022-515	5	3.3.30	employees	39,185.10	-	39,185.10
	Dzongkhag Administration,	OAAGSJ-			Non/Short payment of leave			
1172	Trashiyangtse including 8 Geogs	2022-515	6	3.3.30	encashment and LTC	440.00	457.36	-

	D 11 41	OAAGGI			N (6)			
1173	Dzongkhag Administration, Trashiyangtse including 8 Geogs	OAAGSJ- 2022-515	6	3.3.30	Non/Short payment of leave encashment and LTC	94,320.00	95,002.20	-
	Dzongkhag Administration,	OAAGSJ-			Non/Short payment of leave			
1174	Trashiyangtse including 8 Geogs	2022-515	6	3.3.30	encashment and LTC	47,080.00	49,092.19	-
	Dzongkhag Administration,	OAAGSJ-			Non/Short payment of leave			
1175	Trashiyangtse including 8 Geogs	2022-515	6	3.3.30	encashment and LTC	16,760.00	17,509.38	-
4456	Dzongkhag Administration,	OAAGSJ-		2 2 2 2	Non/Short payment of leave	000.00	0.40.04	
1176	Trashiyangtse including 8 Geogs	2022-515	6	3.3.30	encashment and LTC	900.00	953.85	-
1177	Dzongkhag Administration, Trashiyangtse including 8 Geogs	OAAGSJ- 2022-515	6	3.3.30	Non/Short payment of leave encashment and LTC	32,080.00	33,514.37	-
	B 11 41 11 11	0.4.4.007			N (0)			
1178	Dzongkhag Administration, Trashiyangtse including 8 Geogs	0AAGSJ- 2022-515	6	3.3.30	Non/Short payment of leave encashment and LTC	15,960.00	16,673.61	-
	Dzongkhag Administration,	OAAGSJ-			Non-payment of increment to Gaydrung			
1179	Trashiyangtse including 8 Geogs	2022-515	7	3.3.30	- Nu. 38,080.00	2,240.00	2,328.37	-
	Dzongkhag Administration,	OAAGSJ-			Non-payment of increment to Gaydrung			
1180	Trashiyangtse including 8 Geogs	2022-515	7	3.3.30	- Nu. 38,080.00	3,840.00	3,867.77	-
	Dzongkhag Administration,	OAAGSJ-			Non-payment of increment to Gaydrung			
1181	Trashiyangtse including 8 Geogs	2022-515	7	3.3.30	- Nu. 38,080.00	7,040.00	7,340.89	-
1100	Dzongkhag Administration,	OAAGSJ-		0.000	Non-payment of increment to Gaydrung	2.242.22	4 044 70	
1182	Trashiyangtse including 8 Geogs	2022-515	7	3.3.30	- Nu. 38,080.00	3,840.00	4,011.70	-
1183	Dzongkhag Administration, Trashiyangtse including 8 Geogs	OAAGSJ- 2022-515	7	3.3.30	Non-payment of increment to Gaydrung - Nu. 38,080.00	7,040.00	7,461.24	_
1103			,	3.3.30		7,030.00	7,701.27	
1184	Dzongkhag Administration, Trashiyangtse including 8 Geogs	OAAGSJ- 2022-515	7	3.3.30	Non-payment of increment to Gaydrung - Nu. 38,080.00	7,040.00	7,354.77	_
1185	Dzongkhag Administration, Trashiyangtse including 8 Geogs	OAAGSJ- 2022-515	7	3.3.30	Non-payment of increment to Gaydrung - Nu. 38,080.00	7,040.00	7,354.77	

		I			Less payment to contractor in the			
	Technical Training Institute,	OAAGTS-			maintenance of hostels at TTI,			
1186	Khuruthang , Punakha	2022-585	1	3.3.30	Khuruthang Nu.193,923.82 (3.3.30)			
1187	Disaster Management project. Implemented by Department of Disaster Management, MoHCA. Funded by EU and WFP (FIC 5224 & 5603)	GGD-2022- 439	2	3.3.31	In-admissible payment of Uniform Allowance during training on Search & Rescue – Nu. 726,000.00 (3.3.31) 3.3	726,000.00	735,547.40	-
1188	Dzongkhag Administration, Dagana including 14 Geogs & Lhamoizingkha Dungkhag	OAAGTS- 2022-396	21.4	3.3.31	Excess procurement for materials - Nu.4.66 million (3.3.1)			
1189	Dzongkhag Administration, Gasa including four geogs	GGD-2022- 461	9	3.3.34	Felled trees susceptible to decomposition at Kidu Land, Chubisa - Nu. 1,560,775.92 (3.3.34)	1,560,775.92	-	1,560,775.92
1190	Bar Council of Bhutan	GGD-2022- 533	1	3.3.34	Non- renewal of Certificate of Practices for Legal Firms/Company and Para Legal's Firms and outstanding fees thereof Nu. 3,22,500.00-(3.3.34)	322,500.00	322,500.00	_
1170	Drukgyal Dzong Conservation	333	1	Ololo I	thereof (411 5)22,500,100 (51515 1)	522)500100	322,300100	
1191	Project, Department of Culture, MoHCA	GGD-2023- 46	1	3.3.34	1. Undisposed stone boulder wastages worth Nu. 13,127,213.7 (3.3.34)	13,127,213.70	-	13,127,213.70
1102	Natural Resource Development Corporation Limited, Regional Office, Phuentsholing including	OAAGPL-	1	2 2 24	Possible Significant Financial Impact of Unsold and Weather-Damaged			
1192	offices at Gedu & Samtse	2023-269	1	3.3.34	Logs/Poles stacked from 2021-2023	-	-	-
1193	Bhutan Ferro Alloys Limited, Phuentsholing	OAAGPL- 2023-282	1	3.3.34	Variations in consumption pattern of raw materials	-	-	-
1194	Bhutan Ferro Alloys Limited, Phuentsholing	OAAGPL- 2023-282	3	3.3.34	Implied loss due to power shutdown Nu.19.185 million	-	-	-
1195	General Hospital, Phuentsholing	OAAGPL- 2023-317	2	3.3.34	Less deduction of house rent Nu.	910 954 00	57,414.00	752 442 00
1193	General Hospital, Phuentsholling	2023-317	-	3.3.34	815,552.00 (3.3.34)	810,856.00	57,414.00	753,442.00
1196	General Hospital, Phuentsholing	0AAGPL- 2023-317	4	3.3.34	Need for upward revision of rental charges for office canteen space	66,990.00	-	66,990.00
1197	Dzongkhag Administration, Samtse including 15 Goegs, Dungkhags Administration,	OAAGPL- 2022-391	29.1	3.3.34	Retention money of one contractor used for refunding another contractor - Nu.549,732.00	549,732.00	_	549,732.00

	Dzongkhag Administration, Samtse including 15 Goegs, Dungkhags Administration,	OAAGPL-			Retention money claimed by one party			
1198	Tashichhoeling & Dophuchen	2022-391	29.2	3.3.34	paid to another - Nu.15,778.00	15,778.00	-	15,778.00
1199	Department of Employment and Human Resources, MoLHR	RTICD- 2022-571	1	3.3.34	Release of Deposit Work Advances without proper basis to estimates provided by schools	5,600,000.00	5,600,000.00	-
1200	Punatsangchhu Hydroelectric Project Authority, Phase II	RTICD- 2023-49	12	3.3.34	Irregularities noted in the deployment of employees at Hon'ble Minister's Office, MoEA	7,790,013.75		7,790,013.75
1201	Commercial Agriucture & Resilient Livelihood Enhancement Programme (CARLEP), Wengkhar including Regional Office, Khangma, and implementing agencies of Lhuntse, Mongar, P/gatshel,	OAAGB- 2022-411	3	3.3.34	Doubtful payment on account of HDPE pipes	79,213.00	84,004.84	-
	Commercial Agriucture & Resilient Livelihood Enhancement Programme (CARLEP), Wengkhar including Regional Office, Khangma, and implementing agencies of Lhuntse, Mongar,	OAAGB-			Doubtful payment on account of HDPE			
1202	P/gatshel,	2022-411	3	3.3.34	pipes	481,415.00	510,537.31	-
1203	Commercial Agriucture & Resilient Livelihood Enhancement Programme (CARLEP), Wengkhar including Regional Office, Khangma, and implementing agencies of Lhuntse, Mongar, P/gatshel,	OAAGB- 2022-411	3	3.3.34	Doubtful payment on account of HDPE pipes	231,818.00	245,841.40	-
1204	Commercial Agriucture & Resilient Livelihood Enhancement Programme (CARLEP), Wengkhar including Regional Office, Khangma, and implementing agencies of Lhuntse, Mongar, P/gatshel,	OAAGB- 2022-411	3	3.3.34	Doubtful payment on account of HDPE pipes	534,660.00	567,003.27	-
1205	Commercial Agriucture & Resilient Livelihood Enhancement Programme (CARLEP), Wengkhar including Regional Office, Khangma, and implementing	OAAGB- 2022-411	3	3.3.34	Doubtful payment on account of HDPE pipes	58,834.00	62,393.05	-

	agencies of Lhuntse, Mongar, P/gatshel,							
1206	Commercial Agriucture & Resilient Livelihood Enhancement Programme (CARLEP), Wengkhar including Regional Office, Khangma, and implementing agencies of Lhuntse, Mongar, P/gatshel,	OAAGB- 2022-411	3	3.3.34	Doubtful payment on account of HDPE pipes	218,589.00	231,812.14	-
1207	Commercial Agriucture & Resilient Livelihood Enhancement Programme (CARLEP), Wengkhar including Regional Office, Khangma, and implementing agencies of Lhuntse, Mongar, P/gatshel,	OAAGB- 2022-411	3	3.3.34	Doubtful payment on account of HDPE pipes	55,450.00	58,804.35	_
1208	Commercial Agriucture & Resilient Livelihood Enhancement Programme (CARLEP), Wengkhar including Regional Office, Khangma, and implementing agencies of Lhuntse, Mongar, P/gatshel,	OAAGB- 2022-411	3	3.3.34	Doubtful payment on account of HDPE pipes	6,302.00	6,302.00	_
1209	Commercial Agriucture & Resilient Livelihood Enhancement Programme (CARLEP), Wengkhar including Regional Office, Khangma, and implementing agencies of Lhuntse, Mongar, P/gatshel,	0AAGB- 2022-411	4	3.3.34	Irregular purchase and issue of working gears to the officials and staffs	5,190.00	5,340.15	-
1210	Commercial Agriuchture & Resilient Livelihood Enhancement Programme (CARLEP), Wengkhar including Regional Office, Khangma, and implementing agencies of Lhuntse, Mongar, P/gatshel,	OAAGB- 2022-411	4	3.3.34	Irregular purchase and issue of working gears to the officials and staffs	5,190.00	5,340.15	-
1211	Commercial Agriuclture & Resilient Livelihood Enhancement Programme (CARLEP), Wengkhar including Regional Office, Khangma, and implementing	OAAGB- 2022-411	4	3.3.34	Irregular purchase and issue of working gears to the officials and staffs	5,190.00	5,340.15	-

	agencies of Lhuntse, Mongar, P/gatshel,							
1212	Commercial Agriucture & Resilient Livelihood Enhancement Programme (CARLEP), Wengkhar including Regional Office, Khangma, and implementing agencies of Lhuntse, Mongar, P/gatshel,	OAAGB- 2022-411	4	3.3.34	Irregular purchase and issue of working gears to the officials and staffs	5,190.00	5,340.15	-
1213	Commercial Agriucture & Resilient Livelihood Enhancement Programme (CARLEP), Wengkhar including Regional Office, Khangma, and implementing agencies of Lhuntse, Mongar, P/gatshel,	0AAGB- 2022-411	4	3.3.34	Irregular purchase and issue of working gears to the officials and staffs	22,500.00	22,781.10	-
1214	Commercial Agriucture & Resilient Livelihood Enhancement Programme (CARLEP), Wengkhar including Regional Office, Khangma, and implementing agencies of Lhuntse, Mongar, P/gatshel,	OAAGB- 2022-411	4	3.3.34	Irregular purchase and issue of working gears to the officials and staffs	5,190.00	5,340.15	-
1215		0AAGB- 2022-411	4	3.3.34	Irregular purchase and issue of working gears to the officials and staffs	51,900.00	53,401.55	-
1216	Commercial Agriucture & Resilient Livelihood Enhancement Programme (CARLEP), Wengkhar including Regional Office, Khangma, and implementing agencies of Lhuntse, Mongar, P/gatshel,	0AAGB- 2022-411	6	3.3.34	Excess payment due to supply of goods not as per the specification	-	-	-
1217	Dzongkhag Administration, Zhemgang including eight Geogs	OAAGB- 2022-408	88	3.3.34	88. Lapses in the procurement of materials for construction of Lamai Zimchung at Subrang	220,000.00	-	220,000.00

	National Handloom Corporation,	OAAGSJ-			Physical shortage of goods (items) in			
1218	Khaling	2023-227	16	3.3.34	store/Showroom - Nu. 89,525.00	89,425.55	-	93,012.39
	Electricity Services Division,				,	·		,
	Bhutan Power Corporation							
	Limited, Samdrup Jongkha							
	including Sub-station and							
	Maintenance Division, Deothang and Distribution and	OAAGSJ-						
1219	Construction, BPC, Deothang	2023-104	8	3.3.34	Lapses in the monthly payment to VEET	_	_	_
1217	construction, bi of becoming	2023 101	-	5.5.51	Eupses in the monthly payment to VEET			
	Kouphuku International Diary	OAAGSJ-			Variation in stock book value and			
1220	Corporation, Chenari, Trashigang	2023-288	7	3.3.34	physical value - Nu. 149,511.60	149,511.60	-	149,511.60
	oorporation, director, 17 and inguing			0.0.01	phy 53841 variet 1141 21376 2216 0	117,011.00		217,022.00
	Kouphuku International Diary	OAAGSJ-			Payment without actually using vehicle			
1221	Corporation, Chenari, Trashigang	2023-288	9	3.3.34	by milk collectors - Nu. 139,500.00	139,500.00	<del>-</del>	142,618.68
					Payment of House Rent Allowances at			
	Kholongchhu Hydro Energy	OAAGSJ-			maximum ceiling of basic pay -			
1222	Limited, Trashiyangtse	2023-165	17	3.3.34	Nu.18.629 million	18,629,352.72	-	18,629,352.72
	,					-,-		-,,-
	Kholongchhu Hydro Energy	OAAGSJ-			Procurement of furniture and fixtures			
1223	Limited, Trashiyangtse	2023-165	18	3.3.34	without proper planning	-	-	-
	, , ,							
	Dzongkhag Administration,	OAAGTS-			14. Farm Road barricaded by land			
1224	Tsirang including 12 Geogs	2022-466	14	3.3.34	owner over clearance issue (3.3.34)			
		COAD-2022-			3. Non-development of Finance and			
1225	Bhutan Agro Industries Limited	482	3	3.3.34	Accounting Manual (3.3.34)			
	_				Inconsistencies in the TA entitlements			
	Farm Machinery Corporation	COAD-2022-			and referencing in the Service Rule			
1226	Limited	575	4	3.3.34	(3.3.34)			_
							_	
	Dungsam Cement Corporation	OAAGSJ-			Acceptance of bid rate below book			
1227	Limited, Nganglam	2023-11	7	3.3.4	value and loss thereof -Nu.1,062,678.55	288,300.00	-	294,176.58
					Feasibility study not carried out for the		·	
	Dzongkhag Administration,	OAAGTS-	1		construction of Lumsumzom to Gantogu			
1228	Punakha including 11 Geogs	2022-430	9	3.3.4	Farm Road			

	Dzongkhag Administration, Thimphu including 8 Geogs and Lingzhi Drungkhag	GGD-2022-			Non- maintenance of HDPE distribution records of the beneficiaries under			
1229	Administration	464	20	3.3.5	Mewang Gewog (3.3.5)	-	-	-
1230	Regional Road Safety Transport Authority, Phuentsholing including Base Offices in Phuentsholing, Gedu, Tsimasham and Samtse	OAAGPL- 2023-215	5	3.3.5	No proper registry of non-Bhutanese vehicles entering and plying in the country (3.3.5)		•	
1231	Natural Resource Development Corporation Limited, Regional Office, Phuentsholing including offices at Gedu & Samtse	OAAGPL- 2023-269	3	3.3.5	Non-ascertainment of stock balance of RBM (Riverbed materials) and Sieved Boulders at PTDP 01 and PTDP 02 at Amochu	-	-	-
1232	Covid-19 Emergency Response and Health System Preparedness Project. Implemented by MoH. Funded by World Bank	SCID-2022- 422	1.2	3.3.5	Excess Payment due to wrong recording of measurement for Plain Cement Concrete (PCC) thickness	43,750.00	43,750.00	-
1233	Department of Air Transport Authority including revenue account, Paro, MoIC	SCID-2023- 43	1	3.3.5	Non-adjustment of rates for change in quantities resulting in excess payment of - Nu. 7,011,469.94	7,011,469.94	-	7,490,939.23
1234	Technical Training Institute, Chumey, Bumthang	OAAGB- 2023-308	4	3.3.5	Payment without supporting documents	840,239.27		854,051.42
1235	Dzongkhag Administration, Dagana including 14 Geogs & Lhamoizingkha Dungkhag	OAAGTS- 2022-396	21.9	3.3.5	Non maintenance of dismantled account register and improper maintenance of stock registers (3.3.5)			
1236	National Pension and Provident Fund	COAD-2022- 279	1	3.3.5	1. Usage of alien CID number in generating Customer Identification numbers (3.3.5)			
1237	National Pension and Provident Fund	COAD-2022- 279	2	3.3.5	Missing CID number of the Clients			
1238	National Pension and Provident Fund	COAD-2022- 279	3	3.3.5	3. Non-recording of loan appraisal and approval officers' details in the system (3.3.5)			
1239	National Pension and Provident Fund	COAD-2022- 279	5	3.3.5	Non-recording of loan application date in the system			
1240	National Pension and Provident Fund	COAD-2022- 279	6	3.3.5	6. Sanction of loans before application date (3.3.5)			

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	National Danaian and Duranidant	COAD 2022					
1241	National Pension and Provident Fund	COAD-2022- 279	7	3.3.5	Delay in sanctioning of loans		
1241	runu	279	·	3.3.3	Delay in Sanctioning of loans		
	National Dancian and Duaridant	COAD 2022			O Non recording of dishurgement		
1242	National Pension and Provident Fund	COAD-2022- 279	9	3.3.5	9. Non-recording of disbursement amount in the system (3.3.5)		
1272	runu	277	,	3.3.3	amount in the system (3.3.3)		
	National Pension and Provident	COAD-2022-			10. Disbursement of loan before		
1243	Fund	279	10	3.3.5	Sanction (3.3.5)		
1210	Tunu		10	0.0.0	building (bibib)		
	National Pension and Provident	COAD-2022-			11. Delay in disbursement of loans		
1244	Fund	279	11	3.3.5	(3.3.5)		
		·			()		
	National Pension and Provident	COAD-2022-	1		12. Loan disbursed amount greater		
1245	Fund	279	12	3.3.5	than loan sanctioned amount (3.3.5)		
					13. Principal outstanding amount		
	National Pension and Provident	COAD-2022-			greater than loan sanctioned amount		
1246	Fund	279	13	3.3.5	(3.3.5)		
					14. Loan principal outstanding amount		
	National Pension and Provident	COAD-2022-			greater than disbursement amount		
1247	Fund	279	14	3.3.5	(3.3.5)		
	National Pension and Provident	COAD-2022-			15. Inconsistencies in determination of		
1248	Fund	279	15	3.3.5	loan outstanding amount (3.3.5)		
	National Pension and Provident	COAD-2022-			17. Loans applied, sanctioned and		
1249	Fund	279	17	3.3.5	disbursed on Sunday (3.3.5)		
	National Pension and Provident	COAD-2022-		1	22. Non-recording of net salary in the		
1250	Fund	279	22	3.3.5	system for personal loan (3.3.5)		
			1		23. Missing collateral value and		
107:	National Pension and Provident	COAD-2022-			monthly gross income details for		
1251	Fund	279	23	3.3.5	education loan (3.3.5)		
			1		24. Missing collateral value and		
1252	National Pension and Provident	COAD-2022-	24	225	monthly gross income details for		
1252	Fund	279	24	3.3.5	student loan (3.3.5)		
		0045 0000					
1252	National Pension and Provident	COAD-2022-	26	225	26. Missing loan information during		
1253	Fund	279	26	3.3.5	loan data migration (3.3.5)		

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	National Pension and Provident	COAD-2022-			36. Missing CID Numbers of the		
1254	Fund	279	36	3.3.5	members and beneficiaries (3.3.5)		
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	National Pension and Provident	COAD-2022-			Different Numbers used in place of CID		
1255	Fund	279	37	3.3.5	Numbers (3.3.5)		
	National Pension and Provident	COAD-2022-			38. Non-update of CID numbers of the		
1256	Fund	279	38	3.3.5	members and the Pensioners (3.3.5)		
	National Pension and Provident	COAD-2022-			39. Different Pensioner's ID with same		
1257	Fund	279	39	3.3.5	CID numbers (3.3.5)		
					40. Missing saving account numbers for		
	National Pension and Provident	COAD-2022-			the Armed Force pensioners and		
1258	Fund	279	40	3.3.5	beneficiaries (3.3.5)		
4050	National Pension and Provident	COAD-2022-	4.4	225	Unidentified Saving Account Numbers		
1259	Fund	279	41	3.3.5	(3.3.5)		
1260	National Pension and Provident Fund	COAD-2022- 279	43	3.3.5	43. Multiple Pension ID derived from		
1200	runa	279	43	3.3.3	one PF account (3.3.5)		
	National Danaian and Duraidant	COAD 2022			AF Come Daniel and ID Com different		
1261	National Pension and Provident Fund	COAD-2022- 279	45	3.3.5	45. Same Pensioners ID for different Individual (3.3.5)		
1201	Tunu	273	13	3.3.3	muriuuai (5.5.5)		
	National Pension and Provident	COAD-2022-			46. Multiple Pension Account Numbers		
1262	Fund	279	46	3.3.5	assigned to a member (3.3.5)		
			-		J		
	National Pension and Provident	COAD-2022-			47. Same Pension account number		
1263	Fund	279	47	3.3.5	assigned to different members (3.3.5)		
	National Pension and Provident	COAD-2022-					
1264	Fund	279	48	3.3.5	48. Missing Date of Birth (3.3.5)		
	National Pension and Provident	COAD-2022-					
1265	Fund	279	49	3.3.5	49. Unidentified Date of birth (3.3.5)		
	National Pension and Provident	COAD-2022-			50. Pensioners' ID derived from two		
1266	Fund	279	50	3.3.5	Pension Fund account numbers (3.3.5)		

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		COAD-2022-			Improper storage of records and			
1267	Druk Air Corporation Ltd.	420	7	3.3.5	documents (3.3.5)			
	-							
	Farm Machinery Corporation	COAD-2022-						
1268	Limited	575	2	3.3.5	Missing Job Card Numbers (3.3.5)			
1269	Farm Machinery Corporation Limited	COAD-2022- 575	3	3.3.5	Non-recording of Job Card numbers against the Revenue (3.3.5)			
1209	Limited	5/5	3	3.3.3	Improper record of customer			
	Electricity Services Division,				information (House number, Thram			
	Bhutan Power Corporation	COAD-2023-			number, CID and Meter number)			
1270	Limited, Thimphu	277	1.2	3.3.5	(3.3.5)			
1271	Royal Privy Council	GGD-2023- 266	1	3.3.6	Missing Vouchers for the expenditures amounting to Nu. 194,784.00-(3.3.6)	194,784.00	_	194,784.00
12/1	Royal Filvy Council	200	1	3.3.0	amounting to Nu. 194,764.00-(5.5.0)	194,704.00	<u>-</u>	194,704.00
		SCID-2022-			Payment made without supporting			
1272	Bhutan Narcotic Control Agency	493	1	3.3.6	documents - Nu - 226,492.90 (3.3.6)	226,492.90	-	226,492.90
	Dzongkhag Administration,	OAAGB-						
1273	Zhemgang including eight Geogs	2022-408	21.1	3.3.6	Non-availability of voucher and bills	19,545.00	-	19,545.00
40=4	Technical Training Institute,	OAAGB-		0.0.6	Missing record of fuel bill in the log	400 4 70 60		406 004 64
1274	Chumey, Bumthang	2023-308	2	3.3.6	book records	429,179.63	-	436,234.64
	Toohnigal Tugining Institute	OAAGB-			Languagin the propagation of the log			
1275	Technical Training Institute, Chumey, Bumthang	2023-308	3	3.3.6	Lapses in the preparation of the log book	_	<u>-</u>	_
1-1-5	Electricity Services Division,		<u> </u>	5.510				
	Bhutan Power Corporation	COAD-2022-						
1276	Limited, Paro	293(n)	3	3.3.6	Non-production of documents (3.3.6)			
					Lack of proper documentation in			
		COAD-2022-			recruitment, selection and			
1277	Thimphu TechPark Limited	597	4	3.3.6	appointment. (3.3.6)			
		COAD COC						
1278	Thimphu TechPark Limited	COAD-2022- 597	5	3.3.6	Missing Contract Agreement (3.3.6)			
12/0	i mmpnu i cem ai k biiiiteu	371	J	3.3.0	missing contract agreement (3.3.0)			

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	Directorate of Services including	GGD-2023-			9. Discrepancies noted in the Kilometer			
1279	all other Departments of MoFA	73	9	3.3.7	Reading of vehicle (3.3.7)	_	_	_
12//	Royal Bhutan Police, HQ including	73		3.3.7	Reading of Venicle (5.5.7)		<del>_</del>	_
	RBP Division I, Paro; Prison							
	Service Division; and Fire Fighting	GGD-2023-			Irregularities in the Ration			
1280	Services	116	1	3.3.7	Management System(3.3.7)	-	-	-
					, , ,			
	Dzongkhag Administration,	OAAGB-			Difference in monthly house rent and			
1281	Zhemgang including eight Geogs	2022-408	6	3.3.7	non-reconciliation thereof	515,127.00	<u>-</u>	515,127.00
1201				0.017		010,127.00		515,127.100
	Dzongkhag Administration,	OAAGB-			Difference in recovery of monthly house rent and non-reconciliation			
1282	Zhemgang including eight Geogs	2022-408	48	3.3.7	thereof	209,616.00	<u>-</u>	209,616.00
1202	Zhengang meraang eight deogs	2022 100	10	3.3.7	thereor	207,010.00		207,010.00
	De au alaba a Administration	OAACD			F ditint- N D			
1283	Dzongkhag Administration, Lhuentse including eight Geogs	OAAGB- 2022-579	1.1.1	3.3.7	Excess re-deposit into Non-Revenue Deposit Account	1,437,802.00		1,467,109.53
1203	Lituentse including eight deogs	2022-379	1.1.1	3.3.7	Deposit Account	1,437,002.00	<u> </u>	1,407,109.55
	5 11 41	0.4.4.070						
1204	Dzongkhag Administration,	OAAGB-	1.0	2.25	Excess deposit into Refundable Deposit	204 200 00		205 542 50
1284	Lhuentse including eight Geogs	2022-579	1.2	3.3.7	Account	301,399.00	<u>-</u>	307,542.59
400=	Dzongkhag Administration,	OAAGSJ-			Non-settlement of uncashed cheque for	04.404.00		04.404.00
1285	Trashiyangtse including 8 Geogs	2022-515	15	3.3.7	FY 2021-2022 - Nu. 81,496.00	81,496.00	<u>-</u>	81,496.00
	Dzongkhag Administration, Samdrupjongkhar including 11							
	Geogs and two Dungkhags				Improvement of Lingmishorong farm			
	(Jomotsangkha &	OAAGSJ-			road under Pemathang Gewog damaged			
1286	Samdrupcholing)	2022-511	13	3.3.7	valuing Nu. 455,270.62	_	<u>-</u>	_
1200	Dzongkhag Administration,			3.3.7				
	Samdrupjongkhar including 11							
	Geogs and two Dungkhags							
	(Jomotsangkha &	OAAGSJ-			Damaged permanent structure - Nu.			
1287	Samdrupcholing)	2022-511	16.2	3.3.7	58,800.00	-	-	-
	Dzongkhag Administration,							
	Samdrupjongkhar including 11							
	Geogs and two Dungkhags	OAACCI			Domogod norman and the state of the			
1288	(Jomotsangkha & Samdrupcholing)	OAAGSJ- 2022-511	20.2	3.3.7	Damaged permanent structure valuing Nu. 216,732.94		_	
1400	•	2022-311	20.2	3.3./	Nu. 410,/34.74	-	-	-
	Dzongkhag Administration,							
1200	Samdrupjongkhar including 11	OAAGSJ-	24.2	2.25	Damaged permanent structure valuing			
1289	Geogs and two Dungkhags	2022-511	21.2	3.3.7	Nu. 601,160.00	-	-	-

	(Jomotsangkha & Samdrupcholing)							
1290	Dzongkhag Administration, Samdrupjongkhar including 11 Geogs and two Dungkhags (Jomotsangkha & Samdrupcholing)	OAAGSJ- 2022-511	25	3.3.7	Damages in construction of Abutment over Rigtshori at Kakani under Martshalla Gewog valuing Nu. 208,000.00	-	-	-
1291	Dzongkhag Administration, Dagana including 14 Geogs & Lhamoizingkha Dungkhag	OAAGTS- 2022-396	6	3.3.7	Excess withdrawal as per bank statement - Nu. 423,958.00 (3.3.7)	423,958.00		423,958.00
1292	Dzongkhag Administration, Dagana including 14 Geogs & Lhamoizingkha Dungkhag	OAAGTS- 2022-396	7	3.3.7	Mismatch of cheque withdrawal amount as per cash book and bank statement (3.3.7)			
1293	Dzongkhag Administration, Dagana including 14 Geogs & Lhamoizingkha Dungkhag	OAAGTS- 2022-396	24	3.3.7	Non-budgetary funds utilised for funding budgetary activities and refundable payments - Nu. 311,889			
1294	Dzongkhag Administration, Dagana including 14 Geogs & Lhamoizingkha Dungkhag	OAAGTS- 2022-396	32	3.3.7	Budgetary funds utilized for funding Non-budgetary activities - Nu.1,443,783.00 (3.3.7)	1,443,783.00		1,443,783.00
1295	Dzongkhag Administration, Dagana including 14 Geogs & Lhamoizingkha Dungkhag	OAAGTS- 2022-396	41	3.3.7	Non-Budgetary funds lapsed – Nu. 138,804.00 (3.3.7)			
1296	Dzongkhag Administration, Dagana including 14 Geogs & Lhamoizingkha Dungkhag	OAAGTS- 2022-396	48	3.3.7	Non-Budgetary funds lapsed - Nu.209,390.00 (3.3.7)			
1297	Dzongkhag Administration, Dagana including 14 Geogs & Lhamoizingkha Dungkhag	OAAGTS- 2022-396	58	3.3.7	Non-Budgetary funds lapsed - Nu. 69,614.05 (3.3.7)			
1298	Dzongkhag Administration, Tsirang including 12 Geogs	OAAGTS- 2022-466	8	3.3.7	8. Mismatch of fund release as per RP Statement and Bank Statement Nu.1,094,000.00 (3.3.7)			
					Non reconciliation of budgetary and non-budgetary funds resulting into utilisation of non-budgetary funds for budgetary activities amounting to Nu. 7331. 53 and lapse of non-budgetary			
1299	Dzongkhag Court, Dagana	OAAGTS- 2023-231	1	3.3.7	fund from bank amounting to Nu.38,057.47 (3.3.7)			

					Non reconciliation of Budgetary and Non-Budgetary funds resulted into			
4200	Gelephu Thromde LC, CD	OAAGTS-		225	lapse of Non-budgetary funds from	40.000.650.00		40.000.650.00
1300	Accounts and Revenue, Sarpang	2023-99	1	3.3.7	bank	19,823,659.28		19,823,659.28
4004	National Pension and Provident	COAD-2022-	.=		27. Difference in the loan data			
1301	Fund	279	27	3.3.7	migration (3.3.7)			
1000	Farm Machinery Corporation	COAD-2022-			Non-reconciliation of the Job Cards			
1302	Limited	575	1	3.3.7	(3.3.7)			
	Dzongkhag Administration, Haa				Execution of sub-standard work in			
	including six Geogs & Dungkhag	OAAGPL-			construction of V shaped drain - Nu.			
1303	Administration, Sangbaykha	2022-445	3.2	3.3.8	368,720.00 (3.3.8)	-	-	-
					Execution of sub-standard work in			
	Dzongkhag Administration, Haa	OAACDI			Construction of permanent structure			
1304	including six Geogs & Dungkhag Administration, Sangbaykha	OAAGPL- 2022-445	5.1	3.3.8	for Khamina to Lumphakha (Shari) farm road - Nu. 1,077,077.00 (3.3.8)			
1304		2022-445	3.1	3.3.0	Tarm roau - Nu. 1,077,077.00 (5.5.6)	-	-	-
	Dzongkhag Administration, Haa							
400=	including six Geogs & Dungkhag	OAAGPL-			Defects in the construction of U-shaped			
1305	Administration, Sangbaykha	2022-445	6	3.3.8	drain (3.3.8)	-	-	-
	Describes Administration Hes				Damage of U-shaped drains in			
	Dzongkhag Administration, Haa including six Geogs & Dungkhag	OAAGPL-			construction of base course road and side drain near construction sites			
1306	Administration, Sangbaykha	2022-445	7	3.3.8	(3.3.8)	_	_	_
1300	Aummistration, Sangbaykna	2022-443	·	3.3.0	(3.3.0)	_		_
		O A A CDI						
1307	Samtse College of Education	OAAGPL- 2023-222	1.3	3.3.8	Execution of sub-standard works			
1307	Dzongkhag Administration,	2023-222	1.3	3.3.8	Defective works in RCC and laying of	-	-	-
	Chhukha including 11 Geogs &				GSB towards Improvement of Farm			
	Dungkhag Administration,	OAAGPL-			Road from Tongsigang to Bjabcho			
1308	Phuentsholing	2022-450	1	3.3.8	Eukha under Bjabcho Gewog - Package I	-	-	_
	Dzongkhag Administration,				,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,			
	Chhukha including 11 Geogs &							
	Dungkhag Administration,	OAAGPL-						
1309	Phuentsholing	2022-450	2.2	3.3.8	Defective in RCC works	-	-	-
	Dzongkhag Administration,							
	Chhukha including 11 Geogs &				Defects noted in Blacktopping of Getana			
1015	Dungkhag Administration,	OAAGPL-	l _		GC road from Meritsemo till Ketokha			
1310	Phuentsholing	2022-450	7	3.3.8	under Bongo Gewog	-	-	-

1	Dzongkhag Administration,	ĺ	1	1	l I			l I
	Chhukha including 11 Geogs &				Execution of defective work in the			
	Dungkhag Administration,	OAAGPL-			construction of RCC slab road at			
1311	Phuentsholing	2022-450	8	3.3.8	Drukdingsa under Dungna Gewog	_	_	-
1011	Dzongkhag Administration,	2022 100	<u> </u>	0.0.0	Drumanigou unuer Dunghu dewog			
	Chhukha including 11 Geogs &							
	Dungkhag Administration,	OAAGPL-			Defective works in laying of GSB at			
1312	Phuentsholing	2022-450	9	3.3.8	Gumina under Metakha Gewog	_	_	-
1012	Dzongkhag Administration,	2022 100	<u> </u>	0.0.0	dumma ander Fredmin dewog			
	Chhukha including 11 Geogs &							
	Dungkhag Administration,	OAAGPL-			Execution of substandard works			
1313	Phuentsholing	2022-450	13.2	3.3.8	towards construction of drain	_	_	_
1010	Dzongkhag Administration,	2022 100	10.2	0.0.0	towards construction of aram			
	Chhukha including 11 Geogs &				19. Execution of substandard work in			
	Dungkhag Administration,	OAAGPL-			construction of Meeting Hall at			
1314	Phuentsholing	2022-450	19	3.3.8	Pekarling	_	_	-
1011	Dzongkhag Administration,	1022 100		0.0.0				
	Chhukha including 11 Geogs &							
	Dungkhag Administration,	OAAGPL-			24. Uncorrected defective works in the			
1315	Phuentsholing	2022-450	24	3.3.8	construction of farm road to Dorilakha	_	-	-
1010	Dzongkhag Administration,	1022 100	<del></del>	0.0.0				
	Chhukha including 11 Geogs &							
	Dungkhag Administration,	OAAGPL-			25. Defective work in the construction			
1316	Phuentsholing	2022-450	25	3.3.8	of Upper Sinchula Farm Road	-	-	-
	Dzongkhag Administration,				PF -			
	Chhukha including 11 Geogs &							
	Dungkhag Administration,	OAAGPL-			Defective work in the construction of			
1317	Phuentsholing	2022-450	27	3.3.8	Farm Road from Chongaykha to Urina	-	-	-
					. Execution of sub-standard work in			
	Dzongkhag Administration,				improvement of farm road from			
	Samtse including 15 Goegs,				Bangaysimal to Halaley via Ratay GSB			
	Dungkhags Administration,	OAAGPL-			and Drainage under Phuntshopelri			
1318	Tashichhoeling & Dophuchen	2022-391	24	3.3.8	Gewog	-	-	-
	Dzongkhag Administration,							
	Samtse including 15 Goegs,							
	Dungkhags Administration,	OAAGPL-			Execution of substandard work (PCC			
1319	Tashichhoeling & Dophuchen	2022-391	61	3.3.8	Road)		-	-
	Dzongkhag Administration,	OAAGB-			Execution of substandard flooring			
1320	Lhuentse including eight Geogs	2022-579	21	3.3.8	works	44,702.00	44,702.00	_
1020	machine melaning eight deugs	2022 377	<del> </del>	5.5.0	W OA AND	11,702.00	11,702,00	
	B 11 41 · · · · ·	OAAGD						
1224	Dzongkhag Administration,	OAAGB-	24	220	Poor workmanship noted in the barbed			
1321	Lhuentse including eight Geogs	2022-579	34	3.3.8	wire fencing work for construction of	-	-	-

					kitchen cum store and toilet at Tongthrom			
1322	Sakteng Wildlife Sanctuary, Phongmey	OAAGSJ- 2022-576	2.2	3.3.8	Non providing of half lapping in wooden flooring and door works resulting into development of gaps in wooden flooring	-	-	
1323	Sakteng Wildlife Sanctuary, Phongmey	OAAGSJ- 2022-576	2.3	3.3.8	Poor workmanship in various items of work	-	-	
1324	Dzongkhag Administration, Trashiyangtse including 8 Geogs	0AAGSJ- 2022-515	8	3.3.8	Defective work in construction of boys hostel toilet at Tshenkherla CS	-	-	-
1325	Regional Office, Department of Roads, Samdrupjongkhar	OAAGSJ- 2022-524	1	3.3.8	Irregularities in the pavement improvements on he Panbang-Nganglam PNH	-	_	-
1326	Regional Office, Department of Roads, Samdrupjongkhar	OAAGSJ- 2022-524	3	3.3.8	Discrepancies in execution of 6.295KM Pemathang Bypass on Samdrupcholing- Samrang SNH and unjustified payment of Nu.55,110,576.00	-	-	-
1327	Electricity Services Division, Bhutan Power Corporation Limited, Samdrup Jongkha including Sub-station and Maintenance Division, Deothang and Distribution and Construction, BPC, Deothang	OAAGSJ- 2023-104	6.3	3.3.8	Unjustified payment against partial or wholly defective works - Nu. 481,940.14			
1328	Dzongkhag Administration, Trashigang including 16 Geogs and three Dungkhags (Sakteng, Thrimshing & Wamrong)	OAAGSJ- 2022-523	6	3.3.8	Sub-standard mosaic flooring in 96 bedded boy's hostel at Jampeling CS - Nu. 307,246.68	307,246.68	307,246.68	-
1329	Dzongkhag Administration, Samdrupjongkhar including 11 Geogs and two Dungkhags (Jomotsangkha & Samdrupcholing)	OAAGSJ- 2022-511	32.2	3.3.8	Damaged permanent structure valuing Nu. 394,800.00	-	-	-
1330	Dzongkhag Administration, Samdrupjongkhar including 11 Geogs and two Dungkhags (Jomotsangkha & Samdrupcholing)	OAAGSJ- 2022-511	33	3.3.8	Damaged works of Improvement of Farm Road at Arguthang worth Nu 495,735.56	-	-	-

1331	Dzongkhag Administration, Samdrupjongkhar including 11 Geogs and two Dungkhags (Jomotsangkha & Samdrupcholing)	OAAGSJ- 2022-511	36	3.3.8	Damaged of HDPE pipes of Borla Irrigation channel worth Nu. 152.913.96		<u>-</u>	
1332	Dzongkhag Administration, Samdrupjongkhar including 11 Geogs and two Dungkhags (Jomotsangkha & Samdrupcholing)	0AAGSJ- 2022-511	38.2	3.3.8	Standard width of formation cutting not maintained throughout - Nu. 31,666.20	-	_	-
1333	Dzongkhag Administration, Samdrupjongkhar including 11 Geogs and two Dungkhags (Jomotsangkha & Samdrupcholing)	0AAGSJ- 2022-511	45	3.3.8	Damaged structures of Improvement of Dramzaygang farm road under Pemathang Gewog - Nu. 380,804.80		-	-
1334	Dzongkhag Administration, Samdrupjongkhar including 11 Geogs and two Dungkhags (Jomotsangkha & Samdrupcholing)	0AAGSJ- 2022-511	46.2	3.3.8	Damaged structure valuing Nu. 18,842.75	-	<u>-</u>	-
1335	Dzongkhag Administration, Samdrupjongkhar including 11 Geogs and two Dungkhags (Jomotsangkha & Samdrupcholing)	0AAGSJ- 2022-511	47	3.3.8	Damaged of HDPE of Kengkharwoong irrigation channel - Nu 570,000.00		-	-
1336	Bhutan Telecom Limited (Corporate Office including Area and Branch offices)	COAD-2022- 483	3.2	3.3.9	3.2 Additional works without approval Nu. 226,327.75 (3.3.9)	226,327.75	232,429.30	
1337	Bhutan Telecom Limited (Corporate Office including Area and Branch offices)	COAD-2022- 483	3.7	3.3.9	3.7 Drain maintenance not executed as per the specifications Nu. 46,200.00 (3.3.9)	46,200.00	47,445.50	

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

- H.M The King Jigme Khesar Namgyel Wangchuck



REPORTING ON ECONOMY, EFFICIENCY & EFFECTIVENESS IN THE USE OF PUBLIC RESOURCE