

ཀྲུལ་གཞུང་ཕྱིས་ཞིབ་དབང་འཛིན།  
**ROYAL AUDIT AUTHORITY**

**ANNUAL AUDIT REPORT 2022-2023**



**VOLUME - II**

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

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

### Category 1: Fraud and Corruption

Sl. No.	Agency	AIN	Obs. 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	OAAGTS-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	-

## Category 1: Fraud and Corruption

13	Dzongkhag Administration, Samdrupjongkhar including 11 Geogs and two Dungkhags (Jomotsangkha & Samdrupcholing)	OAAGSJ-2022-511	44	1.2.2	Misuse of rural house insurance premium by 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	-	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

### Category 1: Fraud and Corruption

28	Dzongkhag Administration, Dagana	OAAGTS-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	OAAGTS-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	OAAGTS-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 Health Center (PHC) - Nu. 72,932.40 (1.2.6)	72,932.40	72,932.40	-



## Category 1: Fraud and Corruption

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)	-	-	-
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	-	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	OAAGSJ-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	OAAGTS-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	OAAGTS-2022-396	42.2	1.2.6	Payment made without receipt of laptop – Nu. 68,490.00	68,490.00		68,490.00

## Category 1: Fraud and Corruption

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

## Category 2: Non-compliances to Laws, Rules and Regulations

Sl. No.	Agency	AIN	Obs. No.	Code	Observation Title	Accountable Amount (Nu.)		
						Initial	Recovered/Restituted/Resolved	Balance
1	Dzongkhag Administration, Samtse including 15 Goegs, Dungkhags Administration, Tashichhoeling & Dophuchen	OAAGPL-2022-391	32	2.1.1	Diversion of fund – Nu.761,255.00	761,255.00	-	761,255.00
2	Dzongkhag Administration, Samtse including 15 Goegs, Dungkhags Administration, Tashichhoeling & Dophuchen	OAAGPL-2022-391	41	2.1.1	Diversion of fund – Nu.317,142.00	317,142.00	-	317,142.00
3	CARLEP, Wengkhar including Regional Office, Khangma, and implementing agencies of Lhuntse, Mongar, P/gatshel,	OAAGB-2022-411	8	2.1.1	Procurement/Distribution of Avocado Seedling and Irregularities thereof	90,480.00	-	90,480.00
4	Dzongkhag Administration, Bumthang including four Geogs	OAAGB-2022-410	13	2.1.1	Unauthorized re-appropriation of funds	9,061.66	-	9,431.09
5	Dzongkhag Administration, Dagana including 14 Geogs & Lhamoizingkha Dungkhag	OAAGTS-2022-396	21.6	2.1.1	Budget utilised for other purposes - Nu.3,373,534.00			
6	Dzongkhag Administration, Punakha including 11 Geogs	OAAGTS-2022-430	7	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			
7	Dzongkhag Administration, Gasa including four geogs	GGD-2022-461	2	2.1.10	. Non-deduction of Rebate – Nu. 270,019.877 (2.1.10)	270,019.88	272,150.45	-
8	Rabdeys, Dratshang Lhentshog	GGD-2023-121	3	2.1.10	Non-deduction of TDS (Nu. 428,452.66 ) (2.1.10)	428,452.66	-	428,452.66
9	Dzongkhag Administration, Zhemgang including eight Geogs	OAAGB-2022-408	3	2.1.10	Non deduction of TDS – Nu. 36,066.60 (2.1.10)	36,066.60	27,226.10	9,359.84

## Category 2: Non-compliances to Laws, Rules and Regulations

10	Dzongkhag Administration, Zhemgang including eight Geogs	OAAGB-2022-408	3	2.1.10	Non deduction of TDS – Nu. 36,066.60 (2.1.10)	36,066.60	27,226.10	8,976.16
11	Dzongkhag Administration, Zhemgang including eight Geogs	OAAGB-2022-408	7	2.1.10	Non-deduction of TDS on encashment of balance leave	4,234.00	-	4,234.00
12	Gelephu Thromde LC, CD Accounts and Revenue, Sarpang	OAAGTS-2023-99	2	2.1.10	Non deduction of Health Contribution - Nu.69,200.00	69,200.00	69,200.00	
13	Medical Stores and Distribution Division, Phuentsholing	OAAGPL-2023-315	1	2.1.11	Wrong classification of Travel Bills under MoP_Vehicle	-	-	-
14	Dzongkhag Administration, Samtse including 15 Goegs, Dungkhags Administration, Tashichhoeling & Dophuchen	OAAGPL-2022-391	31	2.1.11	Wrong booking of expenditures – Nu.1,231,369.00	1,231,369.00	-	1,231,369.00
15	Dzongkhag Administration, Samtse including 15 Goegs, Dungkhags Administration, Tashichhoeling & Dophuchen	OAAGPL-2022-391	36	2.1.11	Wrong booking of expenditures – Nu.5,566,767.00	5,566,767.00	-	5,566,767.00
16	Dzongkhag Administration, Samtse including 15 Goegs, 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
17	Dzongkhag Administration, Dagana including 14 Geogs & Lhamoizingkha Dungkhag	OAAGTS-2022-396	16	2.1.11	Wrong booking of expenditures – Nu. 185,000.00			
18	Dzongkhag Administration, Dagana including 14 Geogs & Lhamoizingkha Dungkhag	OAAGTS-2022-396	21.8	2.1.11	Booking of Audit Recoveries in Pelrigonpa budget line Nu. 88,182.00	88,182.00		88,182.00
19	Dzongkhag Administration, Sarpang including 12 Geogs & Umling Dungkhag	OAAGTS-2022-452	13	2.1.11	Wrong booking of expenditures			
20	Dzongkhag Administration, Sarpang including 12 Geogs & Umling Dungkhag	OAAGTS-2022-452	18	2.1.11	Wrong booking of expenditures			
21	Dzongkhag Administration, Sarpang including 12 Geogs & Umling Dungkhag	OAAGTS-2022-452	20	2.1.11	Wrong Booking of expenditure Nu. 101,820.00			



## Category 2: Non-compliances to Laws, Rules and Regulations

22	Regional Office, Department of Roads, Sarpang	OAAGTS-2023-3	1	2.1.11	Wrong booking - Nu. 7,265,423.00			
23	National Film Commission of Bhutan	SCID-2022-419	1.1	2.1.12	Due diligence not exercised in the estimation of budget and award of consultancy works and non-achievement of value for money - Nu.7,500,000.00 (2.1.12)	-	-	-
24	National Film Commission of Bhutan	SCID-2022-419	1.2	2.1.12	Selection of wrong procurement method & avoidable expenditures - Nu. 1,950,000.00 (2.1.12)	-	-	-
25	Dzongkhag Administration, Punakha including 11 Geogs	OAAGTS-2022-430	8	2.1.12	Excessive and irrelevant work charge, Nu. 686,999.00			
26	National Land Commission Secretariat	GGD-2022-588	6	2.1.13	Adjustment of PW Advances without authentic supporting documents - Nu. 990,596.00 (2.1.13)	990,596.00	-	990,596.00
27	National Land Commission Secretariat	GGD-2022-588	8	2.1.13	Adjustment of PW advance without supporting documents - Nu. 854,499.35 (2.1.13)	854,499.35	-	854,499.35
28	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. 126,935.89 (2.1.13)	19,441.45	19,441.45	-
29	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. 126,935.89 (2.1.13)	19,441.45	19,441.45	-
30	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. 126,935.89 (2.1.13)	19,441.45	19,441.45	-

## Category 2: Non-compliances to Laws, Rules and Regulations

31	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. 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. 126,935.89 (2.1.13)	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	OAAGPL-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	Unsettled sundry debtors	-	-	-
39	Road Safety and Transport Authority including revenue, MoIC	SCID-2022-601	2	2.1.16	Outstanding advances - Nu. 3,110,561.71	1,273,883.00	-	1,273,883.00

## Category 2: Non-compliances to Laws, Rules and Regulations

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

## Category 2: Non-compliances to Laws, Rules and Regulations

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)
54	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	30,900.00	-	30,900.00
55	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	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)
57	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)
58	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)
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
61	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	25,000.00	-	25,000.00
62	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	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)
64	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	600,000.00	2,224,640.00	(1,615,863.34)
65	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	968,000.00	7,327,833.00	(6,330,923.19)

## Category 2: Non-compliances to Laws, Rules and Regulations

66	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	839,000.00	7,327,833.00	(6,459,923.19)
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
68	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	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)
70	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	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
72	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	10,000.00	25,000.00	(14,901.37)
73	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	2,000,000.00	2,224,640.00	(215,863.34)
74	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	224,640.00	2,224,640.00	(1,991,223.34)
75	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	1,455,100.00	2,387,900.00	(923,379.24)
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)
77	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	3,202,507.00	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)

## Category 2: Non-compliances to Laws, Rules and Regulations

79	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	1,251,026.00	7,327,833.00	(6,047,897.19)
80	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	21,600.00	-	21,600.00
81	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	2,300,000.00	2,300,000.00	9,073.97
82	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	1,339,924.93	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
84	Kouphuku International Diary Corporation, Chenari, Trashigang	OAAGSJ-2023-288	1	2.1.16	Non-settlement of dues/liabilities from Ex-CEO after retirement	617,690.20	-	617,690.20
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	-
86	Dzongkhag Administration, Dagana including 14 Geogs & Lhamoizingkha Dungkhag	OAAGTS-2022-396	18	2.1.16	Non-adjustment of PWA advance from Bhutan Oil Distributor - Nu. 10,000.00	10,000.00		10,000.00
87	Dzongkhag Administration, Dagana including 14 Geogs & Lhamoizingkha Dungkhag	OAAGTS-2022-396	26	2.1.16	Non-recovery of PWA Advance from the final bill - Nu. 132,500.00	132,500.00		132,500.00
88	Dzongkhag Administration, Dagana including 14 Geogs & Lhamoizingkha Dungkhag	OAAGTS-2022-396	27	2.1.16	Non-recovery of PW Advance and other statutory deductions - Nu. 455,404.35	455,404.35		455,404.35
89	Dzongkhag Administration, Dagana including 14 Geogs & Lhamoizingkha Dungkhag	OAAGTS-2022-396	45	2.1.16	Outstanding PWA advances - Nu 17,400.00	17,400.00		17,400.00
90	Dzongkhag Administration, 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
91	Dzongkhag Administration, Sarpang including 12 Geogs & Umling Dungkhag	OAAGTS-2022-452	19	2.1.16	Outstanding PW Advances - Nu.740,747.48	740,747.48	590,961.48	156,780.39



## Category 2: Non-compliances to Laws, Rules and Regulations

92	Dzongkhag Administration, Sarpang including 12 Geogs & Umling Dungkhag	OAAGTS-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	OAAGPL-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	OAAGPL-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	-	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	-

## Category 2: Non-compliances to Laws, Rules and Regulations

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	-	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	-	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	-	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	

## Category 2: Non-compliances to Laws, Rules and Regulations

114	Electricity Service Division, Bhutan Power Corporation Limited, Gelephu, Sarpang	OAAGTS-2023-132	1	2.1.19	Non-collection of energy charges from the defaulters	159,614.55		159,614.55
115	Bhutan Telecom Limited (Corporate Office including Area and Branch offices)	COAD-2022-483	1.1	2.1.19	1.1 Outstanding revenue bills Nu. 3,709,847.19 (2.1.19)	3,709,847.19		3,709,847.19
116	National Housing Development Corporation Limited	COAD-2022-519	1	2.1.19	1. Outstanding rent Nu. 249,166.49 (2.1.19)	7,440.00	8,144.46	
117	National Housing Development Corporation Limited	COAD-2022-519	1	2.1.19	1. Outstanding rent Nu. 249,166.49 (2.1.19)	7,500.00		7,500.00
118	National Housing Development Corporation Limited	COAD-2022-519	1	2.1.19	1. Outstanding rent Nu. 249,166.49 (2.1.19)	12,576.00		12,576.00
119	National Housing Development Corporation Limited	COAD-2022-519	1	2.1.19	1. Outstanding rent Nu. 249,166.49 (2.1.19)	80,000.00	83,050.96	
120	National Housing Development Corporation Limited	COAD-2022-519	1	2.1.19	1. Outstanding rent Nu. 249,166.49 (2.1.19)	30,652.00		30,652.00
121	Regional Road Safety Transport Authority, Phuentsholing including Base Offices in Phuentsholing, Gedu, Tsimasham and Samtse	OAAGPL-2023-215	1	2.1.2	Irregular retention of funds at the close of the financial year - Nu. 111,580.00 (2.1.2)	111,580.00	111,580.00	79,090.35
122	Dzongkhag Administration, Zhemgang including eight Geogs	OAAGB-2022-408	1.3	2.1.2	Non-adherence to the standing circular on procurement of HDPE pipes and non- deduction of 6% rebate thereof	5,269.50	-	5,269.50
123	National Horse Breeding Programme, Bumthang	OAAGB-2023-312	2	2.1.2	Excess payment for Maintenance of Horse Shed at National Equine Research and Development Centre (NERDC)	72,800.00	72,800.00	-
124	Dzongkhag Administration, Samdrupjongkhar including 11 Geogs and two Dungkhags (Jomotsangkha & Samdrupcholing)	OAAGSJ-2022-511	1	2.1.2	Retention of funds in Closed Work Account - Nu 6,171,000.00	-	-	-

## Category 2: Non-compliances to Laws, Rules and Regulations

125	Dzongkhag Administration, Samdrupjongkhar including 11 Geogs and two Dungkhags (Jomotsangkha & Samdrupcholing)	OAAGSJ-2022-511	1(Sl.No.2)	2.1.2	Retention of funds in Closed Work 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	OAAGTS-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	OAAGTS-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			

## Category 2: Non-compliances to Laws, Rules and Regulations

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

## Category 2: Non-compliances to Laws, Rules and Regulations

147	Dzongkhag Administration, Samtse including 15 Goegs, Dungkhags Administration, Tashichhoeling & Dophuchen	OAAGPL-2022-391	34.2	2.1.22	Retention money of one contractor used for refunding another contractor – Nu.370,328.00	370,328.00	-	370,328.00
148	Dzongkhag Administration, Samtse including 15 Goegs, Dungkhags Administration, Tashichhoeling & Dophuchen	OAAGPL-2022-391	34.3	2.1.22	Retention money claimed by one party paid to another – Nu.26,443.00	26,443.00	-	26,443.00
149	Dzongkhag Administration, Samtse including 15 Goegs, Dungkhags Administration, Tashichhoeling & Dophuchen	OAAGPL-2022-391	35.2	2.1.22	No accounting entry for deduction and deposit of retention money – Nu.39,480.00	39,480.00	-	39,480.00
150	Dzongkhag Administration, Samtse including 15 Goegs, Dungkhags Administration, Tashichhoeling & Dophuchen	OAAGPL-2022-391	38.1	2.1.22	Retention money of one contractor used for refunding another contractor – Nu.415,518.00	415,518.00	-	415,518.00
151	Dzongkhag Administration, Samtse including 15 Goegs, Dungkhags Administration, Tashichhoeling & Dophuchen	OAAGPL-2022-391	38.2	2.1.22	Refund of SD/EMD without approval and supporting documents – Nu.60,501.00 (2.1.22)	60,501.00	-	60,501.00
152	Dzongkhag Administration, Samtse including 15 Goegs, Dungkhags Administration, Tashichhoeling & Dophuchen	OAAGPL-2022-391	38.3	2.1.22	Lapsed Fund in Refundable Deposits Account – Nu.638,239.00	638,239.00	-	638,239.00
153	Fleming Fund Project. Implemented by Dept. of Medical Services, MoH	SCID-2023-31	1	2.1.22	Payment of TA/DA without performing tour	3,750.00	3,816.58	-
154	Department of Air Transport Authority including revenue account, Paro, MoIC	SCID-2023-43	7	2.1.22	Irregularities in retention of amount under closed work – Nu. 126,500,533.9	126,500,533.90	-	126,500,533.90
155	UNICEF Assisted Project, MoH	SCID-2023-249	1	2.1.22	Inadmissible payment due to mismatch of travel claims with CPMS data - Nu. 36,000.00 (2.1.22)	6,000.00	6,000.00	-
156	UNICEF Assisted Project, MoH	SCID-2023-249	1	2.1.22	Inadmissible payment due to mismatch of travel claims with CPMS data - Nu. 36,000.00 (2.1.22)	18,000.00	18,000.00	-
157	UNICEF Assisted Project, MoH	SCID-2023-249	1	2.1.22	Inadmissible payment due to mismatch of travel claims with CPMS data - Nu. 36,000.00 (2.1.22)	7,500.00	7,500.00	44.38



## Category 2: Non-compliances to Laws, Rules and Regulations

158	UNICEF Assisted Project, MoH	SCID-2023-249	1	2.1.22	Inadmissible payment due to mismatch of travel claims with CPMS 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 JAL	348,348,000.00		348,348,000.00
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

## Category 2: Non-compliances to Laws, Rules and Regulations

170	Technical Training Institute, Chumey, Bumthang	OAAGB-2023-308	1.1	2.1.22	Fuel advances not disbursed to the Bhutan Oil Corporation (BOC)	20,000.00	-	20,000.00
171	Technical Training Institute, Chumey, Bumthang	OAAGB-2023-308	1.1	2.1.22	Fuel advances not disbursed to the Bhutan Oil Corporation (BOC)	140,000.00	-	140,000.00
172	Technical Training Institute, Chumey, Bumthang	OAAGB-2023-308	1.1	2.1.22	Fuel advances not disbursed to the Bhutan Oil Corporation (BOC)	20,000.00	-	20,000.00
173	Technical Training Institute, Chumey, Bumthang	OAAGB-2023-308	1.2	2.1.22	Fuel expenses disbursed to the officials of TTI	450,983.86	-	450,983.86
174	Technical Training Institute, Chumey, Bumthang	OAAGB-2023-308	1.2	2.1.22	Fuel expenses disbursed to the officials of TTI	241,075.90	-	241,075.90
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
176	Technical Training Institute, Chumey, Bumthang	OAAGB-2023-308	1.2	2.1.22	Fuel expenses disbursed to the officials of TTI	19,740.00	-	19,740.00
177	Technical Training Institute, Chumey, Bumthang	OAAGB-2023-308	1.2	2.1.22	Fuel expenses disbursed to the officials of TTI	33,146.33	-	33,146.33
178	College of Language & Cultural Studies, Taktse, Trongsa, Royal University of Bhutan	OAAGB-2023-244	4	2.1.22	Free internet services not uniformly provided and not as per RUB Human Resource Manual	-	-	-
179	Regional Office, Road Safety and Transport Authority, S/Jongkhar including Nganglam and Pemagatshel Base Offices	OAAGSJ-2022-605	1	2.1.22	Differences in revenue generations between E-RaLIS and RAMIS	-	-	-
180	Regional Office, Road Safety and Transport Authority, S/Jongkhar including Nganglam and Pemagatshel Base Offices	OAAGSJ-2022-605	2	2.1.22	Penalties for the pending renewal of BG vehicles and irregularities thereof	-	-	-
181	Regional Office, Road Safety and Transport Authority, S/Jongkhar including Nganglam and Pemagatshel Base Offices	OAAGSJ-2022-605	5	2.1.22	Non-application of 10% incremental rent after two years	55,827.22	56,229.56	-

## Category 2: Non-compliances to Laws, Rules and Regulations

182	Regional Office, Road Safety and Transport Authority, S/Jongkhar including Nganglam and Pemagatshel Base Offices	OAAGSJ-2022-605	3	2.1.22	Non-collection of fines and Penalties	681,200.00	-	681,200.00
183	Jigme Namgyel Engineering College, Deothang	OAAGSJ-2023-86	2	2.1.22	Retention of activities in Closed Work Account - Nu 2,754,280.00	-	-	-
184	Jigme Namgyel Engineering College, Deothang	OAAGSJ-2023-86	6	2.1.22	Payment of IELTS fee and driving test fees not provisioned by RUB HRRR2017 & RUB FRR 2022 amounting	27,340.00	27,340.00	-
185	Jigme Namgyel Engineering College, Deothang	OAAGSJ-2023-86	6	2.1.22	Payment of IELTS fee and driving test fees not provisioned by RUB HRRR2017 & RUB FRR 2022 amounting	27,340.00	27,340.00	-
186	Jigme Namgyel Engineering College, Deothang	OAAGSJ-2023-86	6	2.1.22	Payment of IELTS fee and driving test fees not provisioned by RUB HRRR2017 & RUB FRR 2022 amounting	27,340.00	27,340.00	-
187	Jigme Namgyel Engineering College, Deothang	OAAGSJ-2023-86	6	2.1.22	Payment of IELTS fee and driving test fees not provisioned by RUB HRRR2017 & RUB FRR 2022 amounting	76,140.00	76,590.58	-
188	Jigme Namgyel Engineering College, Deothang	OAAGSJ-2023-86	6	2.1.22	Payment of IELTS fee and driving test fees not provisioned by RUB HRRR2017 & RUB FRR 2022 amounting	27,340.00	27,483.82	-
189	Jigme Namgyel Engineering College, Deothang	OAAGSJ-2023-86	6	2.1.22	Payment of IELTS fee and driving test fees not provisioned by RUB HRRR2017 & RUB FRR 2022 amounting	27,340.00	27,483.82	-
190	Jigme Namgyel Engineering College, Deothang	OAAGSJ-2023-86	7	2.1.22	Payment of mileage without actually driving car	14,392.00	14,466.18	-
191	Jigme Namgyel Engineering College, Deothang	OAAGSJ-2023-86	7	2.1.22	Payment of mileage without actually driving car	12,032.00	12,092.17	-
192	Jigme Namgyel Engineering College, Deothang	OAAGSJ-2023-86	7	2.1.22	Payment of mileage without actually driving car	16,672.00	16,762.94	-

## Category 2: Non-compliances to Laws, Rules and Regulations

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

## Category 2: Non-compliances to Laws, Rules and Regulations

206	National Handloom Corporation, Khaling	OAAGSJ-2023-227	12	2.1.22	Overdue accumulation of stock balance of hand-woven products at National Handicraft Emporium - Nu 2,219,148.40 (2.1.22)	-	-	-
207	National Handloom Corporation, Khaling	OAAGSJ-2023-227	13	2.1.22	Non-reconciliation of Sale proceeds of hand-woven products at National Handicraft Emporium - Nu. 265,257.28	-	-	-
208	National Handloom Corporation, Khaling	OAAGSJ-2023-227	14	2.1.22	Missing or non-availability of 24 Nos. of cash memo booklet	-	-	-
209	National Handloom Corporation, Khaling	OAAGSJ-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	OAAGSJ-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

## Category 2: Non-compliances to Laws, Rules and Regulations

217	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
218	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
219	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
220	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	13,433.33	-	13,433.33
221	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	11,173.33	-	11,173.33
222	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	48,360.00	-	48,360.00
223	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
224	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
225	Dzongkhag Administration, Samdrupjongkhar including 11 Geogs and two Dungkhags	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



## Category 2: Non-compliances to Laws, Rules and Regulations

	(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	-	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	-	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

## Category 2: Non-compliances to Laws, Rules and Regulations

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	OAAG-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	OAAG-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 Service 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)			

## Category 2: Non-compliances to Laws, Rules and Regulations

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

## Category 2: Non-compliances to Laws, Rules and Regulations

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

## Category 2: Non-compliances to Laws, Rules and Regulations

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	-
266	National Land Commission Secretariat	GGD-2022-588	2	2.1.3	Inadmissible payment of DSA - Nu. 218,290.00 (2.1.3)	107,290.00	107,290.00	8,747.81
267	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	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	-

## Category 2: Non-compliances to Laws, Rules and Regulations

278	National Land Commission Secretariat	GGD-2022-588	3	2.1.3	Inadmissible payment of TA/DA - Nu. 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
281	National Land Commission Secretariat	GGD-2022-588	3	2.1.3	Inadmissible payment of TA/DA - Nu. 455,340.00 (2.1.3)	34,500.00	36,489.70	-
282	National Land Commission Secretariat	GGD-2022-588	3	2.1.3	Inadmissible payment of TA/DA - Nu. 455,340.00 (2.1.3)	21,875.00	21,918.15	-
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	-
285	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	-
286	National Land Commission Secretariat	GGD-2022-588	3	2.1.3	Inadmissible payment of TA/DA - Nu. 455,340.00 (2.1.3)	18,000.00	18,035.50	-
287	National Land Commission Secretariat	GGD-2022-588	3	2.1.3	Inadmissible payment of TA/DA - Nu. 455,340.00 (2.1.3)	2,000.00	2,000.00	-
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	-
290	National Land Commission Secretariat	GGD-2022-588	3	2.1.3	Inadmissible payment of TA/DA - Nu. 455,340.00 (2.1.3)	25,000.00	25,000.00	-



## Category 2: Non-compliances to Laws, Rules and Regulations

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	-

## Category 2: Non-compliances to Laws, Rules and Regulations

304	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	26,281.74	-
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)
314	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)	2,250.00	2,250.00	-
315	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)	25,680.00	25,680.00	-

## Category 2: Non-compliances to Laws, Rules and Regulations

316	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)	13,500.00	13,500.00	-
317	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)	19,160.00	19,160.00	-
318	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)	4,500.00	4,500.00	-
319	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)	45,978.00	-	45,978.00
320	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	-
321	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	-
322	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	-
323	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)	30,000.00	30,000.00	-
324	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)	37,132.00	37,132.00	-
325	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	-
326	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	30,508.00	30,508.00	-

## Category 2: Non-compliances to Laws, Rules and Regulations

					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	-

## Category 2: Non-compliances to Laws, Rules and Regulations

337	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)	33,480.00	33,480.00	-
338	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)	7,272.00	7,272.00	-
339	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)	34,500.00	34,500.00	-
340	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)	40,500.00	40,500.00	-
341	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	-
342	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	-
343	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	15,281.69	261.56
344	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	-
345	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	-
346	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)	7,272.00	7,272.00	-
347	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	7,500.00	7,500.00	-

## Category 2: Non-compliances to Laws, Rules and Regulations

					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	-

## Category 2: Non-compliances to Laws, Rules and Regulations

358	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	-
359	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)	41,192.00	41,192.00	-
360	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)	30,000.00	30,000.00	-
361	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)	18,000.00	18,000.00	-
362	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)	25,500.00	25,500.00	202.98
363	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)	28,500.00	28,500.00	-
364	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)	45,432.00	45,949.14	-
365	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)	25,500.00	25,763.79	-
366	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)	3,000.00	3,000.00	-
367	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)	42,000.00	42,000.00	-
368	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	31,820.00	31,820.00	-



## Category 2: Non-compliances to Laws, Rules and Regulations

					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	-

## Category 2: Non-compliances to Laws, Rules and Regulations

379	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)	6,560.00	6,560.00	-
380	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)	34,500.00	34,500.00	-
381	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)	12,750.00	12,750.00	-
382	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)	43,500.00	43,500.00	-
383	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)	5,214.00	5,214.00	-
384	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)	19,500.00	19,500.00	-
385	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)	13,810.00	13,810.00	-
386	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)	36,314.00	36,314.00	-
387	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)	5,250.00	5,287.97	-
388	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)	14,816.00	9,000.00	5,816.00
389	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	10,500.00	10,500.00	-

## Category 2: Non-compliances to Laws, Rules and Regulations

					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	-
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

## Category 2: Non-compliances to Laws, Rules and Regulations

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

## Category 2: Non-compliances to Laws, Rules and Regulations

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)

## Category 2: Non-compliances to Laws, Rules and Regulations

427	Directorate of Services including all other Departments of MoFA	GGD-2023-73	3	2.1.3	3. Inadmissible payment of Daily Subsistence Allowance (DSA) for enforced halt Nu.50,405.00 (2.1.3)	50,405.00	50,537.57	-
428	Directorate of Services including all other Departments of MoFA	GGD-2023-73	4	2.1.3	4. Inadmissible payment of Daily Subsistence Allowance (DSA) - Nu. 74,538.75(2.1.3)	74,538.75	74,587.76	-
429	Directorate of Services including all other Departments of MoFA	GGD-2023-73	5	2.1.3	5. Inadmissible payment of Transfer Benefits-Nu.36,691.00	36,691.00	36,715.13	-
430	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)	2,000.00	2,000.00	-
431	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)	2,000.00	2,000.00	-
432	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)	1,500.00	2,500.00	(1,000.00)
433	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	-	1,000.00
434	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)	2,920.00	2,920.00	-
435	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)	2,920.00	2,926.31	-
436	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	1,920.00	1,920.00	-

## Category 2: Non-compliances to Laws, Rules and Regulations

					Post Management System (CPMS) data - Nu. 67,974.00(2.1.3)			
437	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)	10,000.00	-	10,000.00
438	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)	2,920.00	2,920.00	-
439	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)	2,920.00	2,920.00	-
440	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)	1,500.00	1,500.00	-
441	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)	5,000.00	-	5,000.00
442	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	1,000.00	-
443	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)	6,000.00	-	6,000.00
444	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)	4,000.00	-	4,000.00



## Category 2: Non-compliances to Laws, Rules and Regulations

445	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)	3,000.00	-	3,000.00
446	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	1,003.29	-
447	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)	1,614.00	1,614.00	-
448	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	1,000.00	-
449	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)	2,920.00	2,920.00	-
450	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)	2,920.00	2,920.00	-
451	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	1,000.00	-
452	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)	2,920.00	2,920.00	-
453	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	3,000.00	3,000.26	-

## Category 2: Non-compliances to Laws, Rules and Regulations

					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	-

## Category 2: Non-compliances to Laws, Rules and Regulations

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	-

## Category 2: Non-compliances to Laws, Rules and Regulations

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	-

## Category 2: Non-compliances to Laws, Rules and Regulations

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	-

## Category 2: Non-compliances to Laws, Rules and Regulations

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	-

## Category 2: Non-compliances to Laws, Rules and Regulations

517	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	-
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	-
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	-
527	National Commission for Women & Children	GGD-2023-106	1	2.1.3	Inadmissible payment of TA/DA. -Nu. 11,000.00-(2.1.3)	11,000.00	11,343.56	-
528	National Statistical Bureau	GGD-2023-153	1	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)	21,208.00	21,208.00	-



## Category 2: Non-compliances to Laws, Rules and Regulations

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

## Category 2: Non-compliances to Laws, Rules and Regulations

					Check Post Management System (CPMS) data - Nu.301,528.00 (2.1.3)			
538	National Statistical Bureau	GGD-2023-153	1	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)	9,000.00	9,000.00	-
539	National Statistical Bureau	GGD-2023-153	1	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)	14,672.00	14,672.00	-
540	National Statistical Bureau	GGD-2023-153	1	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)	4,630.00	4,630.00	-
541	National Statistical Bureau	GGD-2023-153	1	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)	4,272.00	4,272.00	-
542	National Statistical Bureau	GGD-2023-153	1	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)	22,158.00	-	22,158.00
543	National Statistical Bureau	GGD-2023-153	1	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)	4,500.00	4,500.00	-
544	National Statistical Bureau	GGD-2023-153	1	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)	4,500.00	4,500.00	-
545	National Statistical Bureau	GGD-2023-153	1	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)	750.00	750.99	-

## Category 2: Non-compliances to Laws, Rules and Regulations

546	National Statistical Bureau	GGD-2023-153	1	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)	750.00	750.00	-
547	National Statistical Bureau	GGD-2023-153	1	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)	750.00	750.99	-
548	National Statistical Bureau	GGD-2023-153	1	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)	3,000.00	3,000.00	-
549	National Statistical Bureau	GGD-2023-153	1	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)	28,254.00	28,254.00	-
550	National Statistical Bureau	GGD-2023-153	1	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)	7,500.00	7,500.00	-
551	National Statistical Bureau	GGD-2023-153	1	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)	3,000.00	3,000.00	-
552	National Statistical Bureau	GGD-2023-153	1	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)	5,000.00	5,000.00	-
553	National Statistical Bureau	GGD-2023-153	1	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)	3,000.00	3,000.00	-
554	National Statistical Bureau	GGD-2023-153	1	2.1.3	Inadmissible payment of travelling and daily allowances (TA/DA) due to mismatch of travel claims details with	13,404.00	13,404.00	-

## Category 2: Non-compliances to Laws, Rules and Regulations

					Check Post Management System (CPMS) data - Nu.301,528.00 (2.1.3)			
555	National Statistical Bureau	GGD-2023-153	1	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)	1,250.00	1,250.00	-
556	National Statistical Bureau	GGD-2023-153	1	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)	11,924.00	11,947.53	-
557	National Statistical Bureau	GGD-2023-153	1	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)	13,720.00	13,720.00	-
558	National Statistical Bureau	GGD-2023-153	1	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)	3,040.00	3,127.95	-
559	National Statistical Bureau	GGD-2023-153	1	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)	6,656.00	6,656.00	-
560	National Statistical Bureau	GGD-2023-153	1	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)	14,108.00	14,131.61	-
561	National Statistical Bureau	GGD-2023-153	1	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)	19,024.00	19,049.02	-
562	National Statistical Bureau	GGD-2023-153	1	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)	2,272.00	2,274.99	-

## Category 2: Non-compliances to Laws, Rules and Regulations

563	National Statistical Bureau	GGD-2023-153	2	2.1.3	Inadmissible payment of vehicle hiring charges due to mismatch/inconsistencies with Check Post Management System (CPMS) data – Nu. 83,270.32 (2.1.3)	9,606.66	9,606.66	-
564	National Statistical Bureau	GGD-2023-153	2	2.1.3	Inadmissible payment of vehicle hiring charges due to mismatch/inconsistencies with Check Post Management System (CPMS) data – Nu. 83,270.32 (2.1.3)	35,666.66	35,666.66	-
565	National Statistical Bureau	GGD-2023-153	2	2.1.3	Inadmissible payment of vehicle hiring charges due to mismatch/inconsistencies with Check Post Management System (CPMS) data – Nu. 83,270.32 (2.1.3)	5,397.00	5,397.00	-
566	National Statistical Bureau	GGD-2023-153	2	2.1.3	Inadmissible payment of vehicle hiring charges due to mismatch/inconsistencies with Check Post Management System (CPMS) data – Nu. 83,270.32 (2.1.3)	4,000.00	4,000.00	-
567	National Statistical Bureau	GGD-2023-153	2	2.1.3	Inadmissible payment of vehicle hiring charges due to mismatch/inconsistencies with Check Post Management System (CPMS) data – Nu. 83,270.32 (2.1.3)	24,600.00	24,600.00	-
568	National Statistical Bureau	GGD-2023-153	2	2.1.3	Inadmissible payment of vehicle hiring charges due to mismatch/inconsistencies with Check Post Management System (CPMS) data – Nu. 83,270.32 (2.1.3)	4,000.00	4,000.00	-
569	Supreme Court of Bhutan	GGD-2023-129	1.1	2.1.3	Inadmissible TA/DA payment due to mismatch of travel claims with Check Post Management System (CPMS) data – Nu. 11352.00 (2.1.3)	8,352.00	8,352.00	-
570	Supreme Court of Bhutan	GGD-2023-129	1.1	2.1.3	Inadmissible TA/DA payment due to mismatch of travel claims with Check Post Management System (CPMS) data – Nu. 11352.00 (2.1.3)	3,000.00	3,106.52	-
571	Supreme Court of Bhutan	GGD-2023-129	4	2.1.3	Inadmissible payment due to direct booking of advance as expenditure Nu. 480,355.00(2.1.3)	480,355.00	-	480,355.00

## Category 2: Non-compliances to Laws, Rules and Regulations

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	-

## Category 2: Non-compliances to Laws, Rules and Regulations

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	-
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	-
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	-
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	-
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	-
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	-
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	-
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	-



## Category 2: Non-compliances to Laws, Rules and Regulations

598	Dungkhag Court, tashichhoeling	OAAGPL-2023-60	1	2.1.3	1. Payment of TADA without performing tours – Nu. 58,332.00 (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)	-	-	-
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	-

## Category 2: Non-compliances to Laws, Rules and Regulations

610	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)	3,750.00	3,750.00	-
611	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)	3,125.00	-	3,125.00
612	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)	5,250.00	-	5,250.00
613	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)	1,500.00	1,518.74	-
614	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)	4,375.00	4,375.00	-
615	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)	4,500.00	4,500.00	-
616	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)	1,000.00	1,000.00	-
617	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)	1,250.00	1,250.00	-
618	Regional Livestock Development Centre , Tsimasham, Chhukha including	OAAGPL- 2023-78	1b	2.1.3	b. Inadmissible payment of TADA for mismatch of travel dates with Check Post Management System (CPMS)	1,000.00	-	1,000.00

## Category 2: Non-compliances to Laws, Rules and Regulations

	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	-
620	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)	5,000.00	5,000.00	-
621	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)	3,750.00	3,750.00	-
622	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)	3,750.00	3,750.00	-
623	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)	2,500.00	2,500.00	-
624	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)	3,125.00	3,125.00	-
625	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)	1,000.00	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	-

## Category 2: Non-compliances to Laws, Rules and Regulations

627	Regional Livestock Development Centre , Tsimasham, Chhukha including Veterinary 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)	1,250.00	1,250.00	-
628	Regional Livestock Development Centre , Tsimasham, Chhukha including Veterinary 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	-
629	Regional Livestock Development Centre , Tsimasham, Chhukha including Veterinary 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)	3,000.00	3,000.00	-
630	Regional Livestock Development Centre , Tsimasham, Chhukha including Veterinary 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)	1,000.00	1,000.00	-
631	Regional Livestock Development Centre , Tsimasham, Chhukha including Veterinary 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)	3,972.00	3,972.00	-
632	Regional Livestock Development Centre , Tsimasham, Chhukha including Veterinary 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)	6,298.00	6,298.00	-
633	Regional Livestock Development Centre , Tsimasham, Chhukha including Veterinary 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)	3,000.00	3,000.00	-
634	Regional Livestock Development Centre , Tsimasham, Chhukha including Veterinary 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)	12,500.00	13,395.89	-
635	Regional Livestock Development Centre , Tsimasham, Chhukha including	OAAGPL- 2023-78	1b	2.1.3	b. Inadmissible payment of TADA for mismatch of travel dates with Check Post Management System (CPMS)	1,000.00	-	1,000.00

## Category 2: Non-compliances to Laws, Rules and Regulations

	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	-
637	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)	6,743.00	-	6,743.00
638	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)	8,000.00	8,000.00	-
639	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)	8,240.00	8,240.00	-
640	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)	9,272.00	9,272.00	-
641	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	2,018.41	-
642	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)	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	-

## Category 2: Non-compliances to Laws, Rules and Regulations

644	Regional Livestock Development Centre , Tsimasham, Chhukha including Veterinary 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	-	64,692.00
647	International Assistance, MoH	SCID-2022- 401	1	2.1.3	Inadmissible payment of Soelra, Zhendup & Phuelcha	62,280.00	-	62,280.00
648	Department of School Education, MoE	SCID-2022- 271	2	2.1.3	Inadmissible payment in the 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	-	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	-	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

## Category 2: Non-compliances to Laws, Rules and Regulations

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



## Category 2: Non-compliances to Laws, Rules and Regulations

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

## Category 2: Non-compliances to Laws, Rules and Regulations

682	UNICEF Assisted Project, MoH	SCID-2023-249	2	2.1.3	Inadmissible payment of full TA/DA for duration less than 12 hours - Nu. 8,250.00 (2.1.3)	3,000.00	3,000.00	-
683	UNICEF Assisted Project, MoH	SCID-2023-249	2	2.1.3	Inadmissible payment of full TA/DA for duration less than 12 hours - Nu. 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	-

## Category 2: Non-compliances to Laws, Rules and Regulations

695	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	1,500.00	-
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	-

## Category 2: Non-compliances to Laws, Rules and Regulations

706	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	8,469.00	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	-	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 data	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	-	4,632.00
712	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	-
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 Account), Department of Livestock, MoAL	RTICD-2023-260	2	2.1.3	Inadmissible payment due to mismatch of travel claims with CPMS data	3,598.00	3,598.00	-

## Category 2: Non-compliances to Laws, Rules and Regulations

	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	-	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

## Category 2: Non-compliances to Laws, Rules and Regulations

723	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	1,052.00	-	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 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	-

## Category 2: Non-compliances to Laws, Rules and Regulations

	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



## Category 2: Non-compliances to Laws, Rules and Regulations

740	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	3,113.00	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
744	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	6,381.00	-	6,381.00
745	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	8,295.00	-	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 Account), Department of Livestock, MoAL	RTICD-2023-260	2	2.1.3	Inadmissible payment due to mismatch of travel claims with CPMS data	4,884.00	-	4,884.00

## Category 2: Non-compliances to Laws, Rules and Regulations

	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	-

## Category 2: Non-compliances to Laws, Rules and Regulations

757	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	4,304.00	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	-	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 Account), Department of Livestock, MoAL	RTICD-2023-260	2	2.1.3	Inadmissible payment due to mismatch of travel claims with CPMS data	22,801.00	22,859.81	-

## Category 2: Non-compliances to Laws, Rules and Regulations

	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	OAAGB-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	-

## Category 2: Non-compliances to Laws, Rules and Regulations

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

## Category 2: Non-compliances to Laws, Rules and Regulations

791	Phrumsengla National Park, Ura, Bumthang	OAAGB-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, Wengkhār 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, Wengkhār 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, Wengkhār 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, Wengkhār 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, Wengkhār 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, Wengkhār 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	OAAGB-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	-

## Category 2: Non-compliances to Laws, Rules and Regulations

804	Regional Pig & Poultry Breeding Centre, Lingmethang, Mongar	OAAGB-2023-35	1	2.1.3	Irregular payment of TA/DA for tour not performed	22,510.00	22,510.00	-
805	Regional Pig & Poultry Breeding Centre, Lingmethang, Mongar	OAAGB-2023-35	1	2.1.3	Irregular payment of TA/DA for tour not performed	14,484.00	14,484.00	-
806	Regional Pig & Poultry Breeding Centre, Lingmethang, Mongar	OAAGB-2023-35	1	2.1.3	Irregular payment of TA/DA for tour not performed	7,500.00	7,500.00	-
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	-
808	Regional Pig & Poultry Breeding Centre, Lingmethang, Mongar	OAAGB-2023-35	1	2.1.3	Irregular payment of TA/DA for tour not performed	5,000.00	5,000.00	-
809	Regional Pig & Poultry Breeding Centre, Lingmethang, Mongar	OAAGB-2023-35	1	2.1.3	Irregular payment of TA/DA for tour not performed	6,250.00	6,250.00	-
810	Regional Pig & Poultry Breeding Centre, Lingmethang, Mongar	OAAGB-2023-35	1	2.1.3	Irregular payment of TA/DA for tour not performed	2,000.00	2,000.00	-
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	-
812	Regional Agriculture and Marketing Co-operatives (RAMCO), Mongar	OAAGB-2023-34	1	2.1.3	Irregular payment of TA/DA for tour not performed	24,000.00	24,031.56	-
813	Regional Agriculture and Marketing Co-operatives (RAMCO), Mongar	OAAGB-2023-34	1	2.1.3	Irregular payment of TA/DA for tour not performed	5,000.00	5,006.58	-
814	Regional Agriculture and Marketing Co-operatives (RAMCO), Mongar	OAAGB-2023-34	1	2.1.3	Irregular payment of TA/DA for tour not performed	7,500.00	7,509.86	-
815	Regional Agriculture and Marketing Co-operatives (RAMCO), Mongar	OAAGB-2023-34	2.1	2.1.3	Inadmissible payment of TA/DA	82,500.00	88,250.14	-
816	Regional Agriculture and Marketing Co-operatives (RAMCO), Mongar	OAAGB-2023-34	2.2	2.1.3	Payment of full DSA for COVID 19 related duty	20,000.00	-	20,000.00

## Category 2: Non-compliances to Laws, Rules and Regulations

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	-	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	-	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	-



## Category 2: Non-compliances to Laws, Rules and Regulations

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

## Category 2: Non-compliances to Laws, Rules and Regulations

842	Regional Road Safety and Transport Authority, Mongar including base office at Tashigang, Lhuentse and Trashiyangtse	OAAGB-2023-268	2.01	2.1.3	Inadmissible claim of TADA	65,750.00	65,750.00	-
843	Regional Road Safety and Transport Authority, Mongar including base office at 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	-
844	Dzongkhag Administration, Zhemgang including eight Geogs	OAAGB-2022-408	8	2.1.3	Payment of stipend to Mask Dancers without supporting documents and payment after resignation Nu.120,000.00 (2.1.3)	30,000.00	-	30,000.00
845	Dzongkhag Administration, Zhemgang including eight Geogs	OAAGB-2022-408	8	2.1.3	Payment of stipend to Mask Dancers without supporting documents and payment after resignation 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
851	Dzongkhag Administration, Zhemgang including eight Geogs	OAAGB-2022-408	34	2.1.3	Inadmissible payment of TADA to officials	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

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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
854	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
855	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
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	-
857	Dzongkhag Administration, Zhemgang including eight Geogs	OAAGB- 2022-408	49	2.1.3	Inadmissible payment of difficulty area allowance	20,000.00	-	20,000.00
858	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
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	-
861	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
862	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
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
864	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	-
865	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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866	Dzongkhag Administration, Zhemgang including eight Geogs	OAAGB- 2022-408	49	2.1.3	Inadmissible payment of difficulty area allowance	22,000.00	-	22,000.00
867	Dzongkhag Administration, Zhemgang including eight Geogs	OAAGB- 2022-408	49	2.1.3	Inadmissible payment of difficulty area allowance	22,000.00	-	22,000.00
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
869	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	-
870	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
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
872	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
873	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
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	-
875	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
876	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
877	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
878	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

## Category 2: Non-compliances to Laws, Rules and Regulations

879	Dzongkhag Administration, Zhemgang including eight Geogs	OAAGB-2022-408	49	2.1.3	Inadmissible payment of difficulty area allowance	16,000.00	16,420.82	-
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
881	Jigme Singye Wangchuck National Park, Tshangkha, Trongsa	OAAGB-2023-296	1	2.1.3	Excess payment for construction of Retaining wall and U-Drain	41,539.90	41,539.90	-
882	Regional Office, Department of Roads, Tingtibi, Zhemgang	OAAGB-2023-254	3	2.1.3	Inadmissible payment of TADA to officials	6,068.00	6,068.00	-
883	Regional Office, Department of Roads, Tingtibi, Zhemgang	OAAGB-2023-254	3	2.1.3	Inadmissible payment of TADA to officials	3,496.00	3,496.00	-
884	Regional Office, Department of Roads, Tingtibi, Zhemgang	OAAGB-2023-254	3	2.1.3	Inadmissible payment of TADA to 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	-
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	-
887	Regional Office, Department of Roads, Tingtibi, Zhemgang	OAAGB-2023-254	3	2.1.3	Inadmissible payment of TADA to officials	8,272.00	8,272.00	-
888	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	-
889	Regional Office, Department of Roads, Tingtibi, Zhemgang	OAAGB-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	-
891	Regional Office, Department of Roads, Tingtibi, Zhemgang	OAAGB-2023-254	3	2.1.3	Inadmissible payment of TADA to officials	1,250.00	1,250.00	-

## Category 2: Non-compliances to Laws, Rules and Regulations

892	Dzongkhag Administration, Trongsa including five geogs	OAAGB-2022-521	3.2	2.1.3	Inadmissible payment of insurance	400,000.00	-	407,101.37
893	Dzongkhag Administration, Lhuentse including eight Geogs	OAAGB-2022-579	2.3	2.1.3	Irregular payment of TA/DA	23,276.00	23,291.30	-
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	-
895	Dzongkhag Administration, Lhuentse including eight Geogs	OAAGB-2022-579	2.3	2.1.3	Irregular payment of TA/DA	14,500.00	14,509.53	-
896	Dzongkhag Administration, Lhuentse including eight Geogs	OAAGB-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
898	National Research Centre for Animal Nutrition, Bumthang	OAAGB-2022-522	1	2.1.3	Irregularities on payment of TADA for tour not performed	4,500.00	-	4,500.00
899	National Research Centre for Animal Nutrition, Bumthang	OAAGB-2022-522	1	2.1.3	Irregularities on payment of TADA for 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
901	National Research Centre for Animal Nutrition, Bumthang	OAAGB-2022-522	1	2.1.3	Irregularities on payment of TADA for tour not performed	4,500.00	-	4,500.00
902	National Research Centre for Animal Nutrition, Bumthang	OAAGB-2022-522	1	2.1.3	Irregularities on payment of TADA for 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	-
904	National Horse Breeding Programme, Bumthang	OAAGB-2023-312	1	2.1.3	Inadmissible payment of TA/DA	7,500.00	7,500.00	-

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905	National Horse Breeding Programme, Bumthang	OAAGB-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	OAAGB-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

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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	-	4,900.00
920	Dzongkhag Administration, Lhuentse including eight Geogs	OAAGB- 2022-579	3	2.1.3	Irregular payment of TA/DA for tour not performed	6,250.00	6,254.11	-
921	Dzongkhag Administration, Lhuentse including eight Geogs	OAAGB- 2022-579	3	2.1.3	Irregular payment of TA/DA for tour 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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931	Technical Training Institute, Chumey, Bumthang	OAAGB- 2023-308	5	2.1.3	Inadmissible payment of TA/DA to officials	10,080.00	10,080.00	-
932	Technical Training Institute, Chumey, Bumthang	OAAGB- 2023-308	5	2.1.3	Inadmissible payment of TA/DA to officials	37,500.00	-	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
934	Technical Training Institute, Chumey, Bumthang	OAAGB- 2023-308	5	2.1.3	Inadmissible payment of TA/DA to officials	13,716.00	10,716.00	3,000.00
935	Technical Training Institute, Chumey, Bumthang	OAAGB- 2023-308	5	2.1.3	Inadmissible payment of TA/DA to officials	2,000.00	-	2,000.00
936	Technical Training Institute, Chumey, Bumthang	OAAGB- 2023-308	5	2.1.3	Inadmissible payment of TA/DA to 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
938	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
939	Technical Training Institute, Chumey, Bumthang	OAAGB- 2023-308	5	2.1.3	Inadmissible payment of TA/DA to officials	1,500.00	-	1,500.00
940	Technical Training Institute, Chumey, Bumthang	OAAGB- 2023-308	5	2.1.3	Inadmissible payment of TA/DA to officials	1,500.00	-	1,500.00
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
942	Technical Training Institute, Chumey, Bumthang	OAAGB- 2023-308	5	2.1.3	Inadmissible payment of TA/DA to officials	9,088.00	6,388.00	2,700.00
943	Technical Training Institute, Chumey, Bumthang	OAAGB- 2023-308	5	2.1.3	Inadmissible payment of TA/DA to officials	-	10,716.00	(10,716.00)

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944	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
945	Dzongkhag Administration, Trongsa including five geogs	OAAGB-2022-521	13	2.1.3	Inadmissible payments of TA/DA to officials	4,176.00	-	4,176.00
946	Dzongkhag Administration, Trongsa including five geogs	OAAGB-2022-521	13	2.1.3	Inadmissible payments of TA/DA to officials	3,750.00	-	3,750.00
947	Dzongkhag Administration, Trongsa including five geogs	OAAGB-2022-521	13	2.1.3	Inadmissible payments of TA/DA to officials	1,250.00	-	1,250.00
948	Dzongkhag Administration, Trongsa including five geogs	OAAGB-2022-521	13	2.1.3	Inadmissible payments of TA/DA to officials	1,500.00	1,500.00	1.97
949	Dzongkhag Administration, Trongsa including five geogs	OAAGB-2022-521	13	2.1.3	Inadmissible payments of TA/DA to officials	1,250.00	-	1,250.00
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
951	Dzongkhag Administration, Trongsa including five geogs	OAAGB-2022-521	13	2.1.3	Inadmissible payments of TA/DA to officials	26,176.00	-	26,176.00
952	Dzongkhag Administration, Trongsa including five geogs	OAAGB-2022-521	13	2.1.3	Inadmissible payments of TA/DA to officials	27,000.00	-	27,000.00
953	Dzongkhag Administration, Trongsa including five geogs	OAAGB-2022-521	13	2.1.3	Inadmissible payments of TA/DA to officials	625.00	2,675.00	(2,046.48)
954	Dzongkhag Administration, Trongsa including five geogs	OAAGB-2022-521	13	2.1.3	Inadmissible payments of TA/DA to officials	1,500.00	-	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
956	Dzongkhag Administration, Trongsa including five geogs	OAAGB-2022-521	13	2.1.3	Inadmissible payments of TA/DA to officials	15,000.00	-	15,000.00

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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
958	Dzongkhag Administration, Trongsa including five geogs	OAAGB-2022-521	13	2.1.3	Inadmissible payments of TA/DA to officials	6,325.00	-	6,325.00
959	Dzongkhag Administration, Trongsa including five geogs	OAAGB-2022-521	13	2.1.3	Inadmissible payments of TA/DA to officials	1,730.00	-	1,730.00
960	Dzongkhag Administration, Trongsa including five geogs	OAAGB-2022-521	13	2.1.3	Inadmissible payments of TA/DA to officials	2,300.00	-	2,300.00
961	Dzongkhag Administration, Trongsa including five geogs	OAAGB-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
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
964	Dzongkhag Administration, Trongsa including five geogs	OAAGB-2022-521	13	2.1.3	Inadmissible payments of TA/DA to officials	1,500.00	1,500.00	1.97
965	Dzongkhag Administration, Trongsa including five geogs	OAAGB-2022-521	13	2.1.3	Inadmissible payments of TA/DA to officials	1,980.00	1,980.00	2.60
966	Dzongkhag Administration, Trongsa including five geogs	OAAGB-2022-521	13	2.1.3	Inadmissible payments of TA/DA to officials	5,000.00	-	5,000.00
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
969	Dzongkhag Administration, Trongsa including five geogs	OAAGB-2022-521	13	2.1.3	Inadmissible payments of TA/DA to officials	1,570.00	-	1,570.00

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970	Dzongkhag Administration, Trongsa including five geogs	OAAGB-2022-521	13	2.1.3	Inadmissible payments of TA/DA to officials	13,600.00	13,725.19	-
971	Dzongkhag Administration, Trongsa including five geogs	OAAGB-2022-521	13	2.1.3	Inadmissible payments of TA/DA to officials	10,766.00	10,810.19	-
972	Dzongkhag Administration, Trongsa including five geogs	OAAGB-2022-521	13	2.1.3	Inadmissible payments of TA/DA to officials	4,500.00	-	4,500.00
973	Dzongkhag Administration, Trongsa including five geogs	OAAGB-2022-521	13	2.1.3	Inadmissible payments of TA/DA to officials	1,150.00	-	1,150.00
974	Dzongkhag Administration, Trongsa including five geogs	OAAGB-2022-521	13	2.1.3	Inadmissible payments of TA/DA to officials	6,250.00	-	6,250.00
975	Dzongkhag Administration, Trongsa including five geogs	OAAGB-2022-521	13	2.1.3	Inadmissible payments of TA/DA to officials	5,000.00	-	5,000.00
976	Dzongkhag Administration, Trongsa including five geogs	OAAGB-2022-521	13	2.1.3	Inadmissible payments of TA/DA to officials	2,050.00	2,675.00	(621.48)
977	Dzongkhag Administration, Trongsa including five geogs	OAAGB-2022-521	13	2.1.3	Inadmissible payments of TA/DA to officials	6,420.00	-	6,420.00
978	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	1.32
979	Dzongkhag Administration, Trongsa including five geogs	OAAGB-2022-521	13	2.1.3	Inadmissible payments of TA/DA to 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
981	Dzongkhag Administration, Trongsa including five geogs	OAAGB-2022-521	13	2.1.3	Inadmissible payments of TA/DA to officials	1,500.00	1,500.00	1.97
982	Dzongkhag Administration, Trongsa including five geogs	OAAGB-2022-521	13	2.1.3	Inadmissible payments of TA/DA to officials	2,300.00	-	2,300.00

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983	Dzongkhag Administration, Trongsa including five geogs	OAAGB-2022-521	13	2.1.3	Inadmissible payments of TA/DA to 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
985	Dzongkhag Administration, Trongsa including five geogs	OAAGB-2022-521	13	2.1.3	Inadmissible payments of TA/DA to officials	3,034.00	-	3,034.00
986	Dzongkhag Administration, Trongsa including five geogs	OAAGB-2022-521	13	2.1.3	Inadmissible payments of TA/DA to officials	1,730.00	-	1,730.00
987	Dzongkhag Administration, Trongsa including five geogs	OAAGB-2022-521	13	2.1.3	Inadmissible payments of TA/DA to officials	3,244.00	-	3,244.00
988	Dzongkhag Administration, Trongsa including five geogs	OAAGB-2022-521	13	2.1.3	Inadmissible payments of TA/DA to 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
990	Dzongkhag Administration, Mongar including 17 Geogs	OAAGB-2022-492	3.1	2.1.3	Mismatch of travel claims with CPMS data resulting into inadmissible payment of TADA to the officials	3,000.00	3,009.86	-
991	Dzongkhag Administration, Bumthang including four Geogs	OAAGB-2022-410	11	2.1.3	Inadmissible payment of of TADA to officials	10,008.00	-	10,008.00
992	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
993	Dzongkhag Administration, Bumthang including four Geogs	OAAGB-2022-410	11	2.1.3	Inadmissible payment of of TADA to officials	1,500.00	-	1,500.00
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
995	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

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996	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
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
998	Dzongkhag Administration, Bumthang including four Geogs	OAAGB- 2022-410	11	2.1.3	Inadmissible payment of of TADA to officials	1,500.00	-	1,500.00
999	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
1000	Dzongkhag Administration, Bumthang including four Geogs	OAAGB- 2022-410	11	2.1.3	Inadmissible payment of of TADA to officials	5,000.00	-	5,000.00
1001	Dzongkhag Administration, Bumthang including four Geogs	OAAGB- 2022-410	11	2.1.3	Inadmissible payment of of TADA to officials	2,908.00	-	2,908.00
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
1003	Dzongkhag Administration, Bumthang including four Geogs	OAAGB- 2022-410	11	2.1.3	Inadmissible payment of of TADA to 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
1005	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
1006	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
1007	Dzongkhag Administration, Bumthang including four Geogs	OAAGB- 2022-410	11	2.1.3	Inadmissible payment of of TADA to officials	7,162.00	-	7,162.00
1008	Dzongkhag Administration, Bumthang including four Geogs	OAAGB- 2022-410	11	2.1.3	Inadmissible payment of of TADA to officials	1,500.00	-	1,500.00

## Category 2: Non-compliances to Laws, Rules and Regulations

1009	Dzongkhag Administration, Bumthang including four Geogs	OAAGB- 2022-410	11	2.1.3	Inadmissible payment of of TADA to officials	1,000.00	-	1,000.00
1010	Dzongkhag Administration, Bumthang including four Geogs	OAAGB- 2022-410	11	2.1.3	Inadmissible payment of of TADA to officials	1,000.00	-	1,000.00
1011	Dzongkhag Administration, Bumthang including four Geogs	OAAGB- 2022-410	11	2.1.3	Inadmissible payment of of TADA to officials	625.00	-	625.00
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
1013	Dzongkhag Administration, Bumthang including four Geogs	OAAGB- 2022-410	11	2.1.3	Inadmissible payment of of TADA to 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
1015	Dzongkhag Administration, Bumthang including four Geogs	OAAGB- 2022-410	11	2.1.3	Inadmissible payment of of TADA to officials	2,114.00	-	2,114.00
1016	Dzongkhag Administration, Bumthang including four Geogs	OAAGB- 2022-410	11	2.1.3	Inadmissible payment of of TADA to officials	2,304.00	-	2,304.00
1017	Dzongkhag Administration, Bumthang including four Geogs	OAAGB- 2022-410	11	2.1.3	Inadmissible payment of of TADA to officials	9,644.00	-	9,644.00
1018	Dzongkhag Administration, Bumthang including four Geogs	OAAGB- 2022-410	11	2.1.3	Inadmissible payment of of TADA to officials	1,724.00	-	1,724.00
1019	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
1020	Dzongkhag Administration, Bumthang including four Geogs	OAAGB- 2022-410	11	2.1.3	Inadmissible payment of of TADA to officials	11,558.00	-	11,558.00
1021	Dzongkhag Administration, Bumthang including four Geogs	OAAGB- 2022-410	11	2.1.3	Inadmissible payment of of TADA to officials	8,714.00	9,046.33	-

## Category 2: Non-compliances to Laws, Rules and Regulations

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
1023	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
1024	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	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
1026	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
1027	Dzongkhag Administration, Bumthang including four Geogs	OAAGB- 2022-410	11	2.1.3	Inadmissible payment of of TADA to 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
1029	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
1030	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
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
1032	Dzongkhag Administration, Lhuentse including eight Geogs	OAAGB- 2022-579	2.1	2.1.3	Inadmissible payment of mileage due to non-implementation of carpooling	239,923.00	239,923.00	-
1033	Dzongkhag Administration, Lhuentse including eight Geogs	OAAGB- 2022-579	2.1	2.1.3	Inadmissible payment of mileage due to non-implementation of carpooling	1,504.00	1,504.00	-
1034	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	-



## Category 2: Non-compliances to Laws, Rules and Regulations

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

## Category 2: Non-compliances to Laws, Rules and Regulations

1048	Dzongkhag Administration, Lhuentse including eight Geogs	OAAGB- 2022-579	2.1	2.1.3	Inadmissible payment of mileage due to non-implementation of carpooling	2,560.00	3,840.00	(1,280.00)
1049	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	3,968.00	(2,688.00)
1050	Dzongkhag Administration, Lhuentse including eight Geogs	OAAGB- 2022-579	2.1	2.1.3	Inadmissible payment of mileage due to non-implementation of carpooling	768.00	768.00	-
1051	Dzongkhag Administration, Lhuentse including eight Geogs	OAAGB- 2022-579	2.1	2.1.3	Inadmissible payment of mileage due to non-implementation of carpooling	777.00	2,953.00	(2,176.00)
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)
1053	Dzongkhag Administration, Lhuentse including eight Geogs	OAAGB- 2022-579	2.1	2.1.3	Inadmissible payment of mileage due to non-implementation of carpooling	2,560.00	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
1055	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	7,376.00	(6,096.00)
1056	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	3,840.00	(2,560.00)
1057	Dzongkhag Administration, Lhuentse including eight Geogs	OAAGB- 2022-579	2.1	2.1.3	Inadmissible payment of mileage due to non-implementation of carpooling	1,776.00	6,096.00	(4,320.00)
1058	Dzongkhag Administration, Lhuentse including eight Geogs	OAAGB- 2022-579	2.1	2.1.3	Inadmissible payment of mileage due to non-implementation of carpooling	896.00	2,953.00	(2,057.00)
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)
1060	Dzongkhag Administration, Lhuentse including eight Geogs	OAAGB- 2022-579	2.1	2.1.3	Inadmissible payment of mileage due to non-implementation of carpooling	1,440.00	1,440.00	-

## Category 2: Non-compliances to Laws, Rules and Regulations

1061	Dzongkhag Administration, Lhuentse including eight Geogs	OAAGB- 2022-579	2.1	2.1.3	Inadmissible payment of mileage due to non-implementation of carpooling	1,120.00	2,080.00	(960.00)
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)
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	-
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	-
1066	Dzongkhag Administration, Lhuentse including eight Geogs	OAAGB- 2022-579	2.1	2.1.3	Inadmissible payment of mileage due to non-implementation of carpooling	2,400.00	6,096.00	(3,696.00)
1067	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	3,840.00	(2,560.00)
1068	Dzongkhag Administration, Lhuentse including eight Geogs	OAAGB- 2022-579	2.1	2.1.3	Inadmissible payment of mileage due to non-implementation of carpooling	896.00	3,968.00	(3,072.00)
1069	Dzongkhag Administration, Lhuentse including eight Geogs	OAAGB- 2022-579	2.1	2.1.3	Inadmissible payment of mileage due to non-implementation of carpooling	1,712.00	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	-
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	-
1072	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	4,824.00	(2,520.00)
1073	Dzongkhag Administration, Lhuentse including eight Geogs	OAAGB- 2022-579	2.1	2.1.3	Inadmissible payment of mileage due to non-implementation of carpooling	1,504.00	5,178.00	(3,674.00)

## Category 2: Non-compliances to Laws, Rules and Regulations

1074	Dzongkhag Administration, Lhuentse including eight Geogs	OAAGB- 2022-579	2.1	2.1.3	Inadmissible payment of mileage due 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)
1076	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	1,280.00	-
1077	Dzongkhag Administration, Lhuentse including eight Geogs	OAAGB- 2022-579	2.1	2.1.3	Inadmissible payment of mileage due to non-implementation of carpooling	1,120.00	1,504.00	(384.00)
1078	Dzongkhag Administration, Lhuentse including eight Geogs	OAAGB- 2022-579	2.1	2.1.3	Inadmissible payment of mileage due to non-implementation of carpooling	1,120.00	1,120.00	-
1079	Dzongkhag Administration, Lhuentse including eight Geogs	OAAGB- 2022-579	2.1	2.1.3	Inadmissible payment of mileage due to non-implementation of carpooling	1,632.00	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	-
1081	Dzongkhag Administration, Lhuentse including eight Geogs	OAAGB- 2022-579	2.1	2.1.3	Inadmissible payment of mileage due to non-implementation of carpooling	1,664.00	1,664.00	-
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	-
1083	Dzongkhag Administration, Lhuentse including eight Geogs	OAAGB- 2022-579	2.1	2.1.3	Inadmissible payment of mileage due to non-implementation of carpooling	1,952.00	1,952.00	-
1084	Dzongkhag Administration, Lhuentse including eight Geogs	OAAGB- 2022-579	2.1	2.1.3	Inadmissible payment of mileage due to non-implementation of carpooling	544.00	544.00	-
1085	Dzongkhag Administration, Lhuentse including eight Geogs	OAAGB- 2022-579	2.1	2.1.3	Inadmissible payment of mileage due to non-implementation of carpooling	1,248.00	2,112.00	(864.00)
1086	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)

## Category 2: Non-compliances to Laws, Rules and Regulations

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

## Category 2: Non-compliances to Laws, Rules and Regulations

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	-
1101	Dzongkhag Administration, Lhuentse including eight Geogs	OAAGB- 2022-579	2.1	2.1.3	Inadmissible payment of mileage due to non-implementation of carpooling	3,168.00	3,168.00	-
1102	Dzongkhag Administration, Lhuentse including eight Geogs	OAAGB- 2022-579	2.1	2.1.3	Inadmissible payment of mileage due to non-implementation of carpooling	2,520.00	4,824.00	(2,304.00)
1103	Dzongkhag Administration, Lhuentse including eight Geogs	OAAGB- 2022-579	2.1	2.1.3	Inadmissible payment of mileage due 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	-
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	-
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	-
1107	Dzongkhag Administration, Lhuentse including eight Geogs	OAAGB- 2022-579	2.1	2.1.3	Inadmissible payment of mileage due to non-implementation of carpooling	3,552.00	3,552.00	-
1108	Dzongkhag Administration, Lhuentse including eight Geogs	OAAGB- 2022-579	2.1	2.1.3	Inadmissible payment of mileage due to non-implementation of carpooling	1,024.00	1,024.00	-
1109	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	15,648.00	(14,048.00)
1110	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	2,784.00	(480.00)
1111	Dzongkhag Administration, Lhuentse including eight Geogs	OAAGB- 2022-579	2.1	2.1.3	Inadmissible payment of mileage due to non-implementation of carpooling	6,272.00	6,272.00	-
1112	Dzongkhag Administration, Lhuentse including eight Geogs	OAAGB- 2022-579	2.1	2.1.3	Inadmissible payment of mileage due to non-implementation of carpooling	576.00	576.00	-

## Category 2: Non-compliances to Laws, Rules and Regulations

1113	Dungkhag Court, Jomotsangkha	OAAGSJ-2022-606	1	2.1.3	Mismatched between the data/information as per edats and recorded by Check Post Management System (CPMS) resulted in to inadmissible payments of travel claims (TA/DA)	12,780.00	12,780.00	-
1114	Dungkhag Court, Jomotsangkha	OAAGSJ-2022-606	1	2.1.3	Mismatched between the data/information as per edats and recorded by Check Post Management System (CPMS) resulted in to inadmissible payments of travel claims (TA/DA)	40,330.00	40,330.00	-
1115	Dungkhag Court, Jomotsangkha	OAAGSJ-2022-606	1	2.1.3	Mismatched between the data/information as per edats and recorded by Check Post Management System (CPMS) resulted in to inadmissible payments of travel claims (TA/DA)	22,500.00	22,500.00	-
1116	Dungkhag Court, Jomotsangkha	OAAGSJ-2022-606	1	2.1.3	Mismatched between the data/information as per edats and recorded by Check Post Management System (CPMS) resulted in to inadmissible payments of travel claims (TA/DA)	9,000.00	9,000.00	-
1117	Dungkhag Court, Jomotsangkha	OAAGSJ-2022-606	1	2.1.3	Mismatched between the data/information as per edats and recorded by Check Post Management System (CPMS) resulted in to inadmissible payments of travel claims (TA/DA)	6,000.00	6,000.00	-
1118	Dungkhag Court, Jomotsangkha	OAAGSJ-2022-606	1	2.1.3	Mismatched between the data/information as per edats and recorded by Check Post Management System (CPMS) resulted in to inadmissible payments of travel claims (TA/DA)	6,000.00	6,000.00	-
1119	Dzongkhag Court, Trashiyangtse	OAAGSJ-2023-13	1	2.1.3	Mismatch of travel dates between travel bill and CPMS record	26,220.00	26,220.00	-
1120	Divisional Forest Office, Trashigang	OAAGSJ-2023-12	1	2.1.3	Excess payment of retirement benefits	42,840.00	42,840.00	-

## Category 2: Non-compliances to Laws, Rules and Regulations

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



## Category 2: Non-compliances to Laws, Rules and Regulations

1133	Dzongkhag Administration, Trashigang including 16 Geogs and three Dungkhags (Sakteng, Thrimshing & Wamrong)	OAAGSJ-2022-523	1	2.1.3	Inadmissible payment of TA/DA	4,412.00	4,412.00	-
1134	Dzongkhag Administration, Trashigang including 16 Geogs and three Dungkhags (Sakteng, Thrimshing & Wamrong)	OAAGSJ-2022-523	1	2.1.3	Inadmissible payment of TA/DA	6,116.00	-	6,116.00
1135	Dzongkhag Administration, Trashigang including 16 Geogs and three Dungkhags (Sakteng, Thrimshing & Wamrong)	OAAGSJ-2022-523	1	2.1.3	Inadmissible payment of TA/DA	31,632.00	31,632.00	-
1136	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	4,603.56	-
1137	Dzongkhag Administration, Trashigang including 16 Geogs and three Dungkhags (Sakteng, Thrimshing & Wamrong)	OAAGSJ-2022-523	1	2.1.3	Inadmissible payment of TA/DA	3,750.00	-	3,750.00
1138	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	-
1139	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	-
1140	Dzongkhag Administration, Trashigang including 16 Geogs and three Dungkhags (Sakteng, Thrimshing & Wamrong)	OAAGSJ-2022-523	1	2.1.3	Inadmissible payment of TA/DA	1,250.00	1,250.00	-
1141	Dzongkhag Administration, Trashigang including 16 Geogs and three Dungkhags (Sakteng, Thrimshing & Wamrong)	OAAGSJ-2022-523	1	2.1.3	Inadmissible payment of TA/DA	1,250.00	1,250.00	-
1142	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	-
1143	Dzongkhag Administration, Trashigang including 16 Geogs	OAAGSJ-2022-523	1	2.1.3	Inadmissible payment of TA/DA	23,632.00	23,632.00	-

## Category 2: Non-compliances to Laws, Rules and Regulations

	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	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
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

## Category 2: Non-compliances to Laws, Rules and Regulations

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 in- country 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 in- country 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 in- country 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 in- country 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 in- country 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 in- country 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 in- country 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 in- country 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 in- country 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 in- country training - Nu.98,235.00	3,000.00	3,011.84	-

## Category 2: Non-compliances to Laws, Rules and Regulations

1168	Thromde Office, Samdrupjongkhar including CD, Education sector & Revenue	OAAGSJ- 2023-79	15	2.1.3	Inadmissible payment of DSA for in- country 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 in- country 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 in- country 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 in- country 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 in- country 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 in- country 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 in- country 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 in- country 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 in- country 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 in- country 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 in- country 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 in- country 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 in- country training - Nu.98,235.00	3,000.00	3,009.86	-

## Category 2: Non-compliances to Laws, Rules and Regulations

1181	Thromde Office, Samdrupjongkhar including CD, Education sector & Revenue	OAAGSJ- 2023-79	15	2.1.3	Inadmissible payment of DSA for in- country training - Nu.98,235.00	3,000.00	3,003.95	-
1182	Thromde Office, Samdrupjongkhar including CD, Education sector & Revenue	OAAGSJ- 2023-79	15	2.1.3	Inadmissible payment of DSA for in- country 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 in- country 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 in- country 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 in- country 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 in- country training - Nu.98,235.00	3,000.00	3,011.84	-
1187	Dzongkhag Administration, Pemagatshel including 11 Geogs and Nganglam Dungkhag	OAAGSJ- 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	OAAGSJ- 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	OAAGSJ- 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	OAAGSJ- 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

## Category 2: Non-compliances to Laws, Rules and Regulations

					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	-	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	-

## Category 2: Non-compliances to Laws, Rules and Regulations

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	-	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	-	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	-	22,048.00



## Category 2: Non-compliances to Laws, Rules and Regulations

1218	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
1219	Dzongkhag Administration, Samdrupjongkhar including 11 Geogs and two Dungkhags (Jomotsangkha & Samdrupcholing)	OAAGSJ-2022-511	7	2.1.3	Inadmissible payment of TADA claims for travels not corresponding to CPMS data - Nu 6,000.00	3,000.00	-	3,000.00
1220	Dzongkhag Administration, Samdrupjongkhar including 11 Geogs and two Dungkhags (Jomotsangkha & Samdrupcholing)	OAAGSJ-2022-511	7	2.1.3	Inadmissible payment of TADA claims for travels not corresponding to CPMS data - Nu 6,000.00	3,000.00	3,000.00	-
1221	Dzongkhag Administration, Samdrupjongkhar including 11 Geogs and two Dungkhags (Jomotsangkha & Samdrupcholing)	OAAGSJ-2022-511	8	2.1.3	Payment of travel claim beyond approved dholam - Nu. 3,000.00	3,000.00	3,000.00	-
1222	Dzongkhag Administration, Samdrupjongkhar including 11 Geogs and two Dungkhags (Jomotsangkha & Samdrupcholing)	OAAGSJ-2022-511	9	2.1.3	Excess payment towards working lunch - Nu. 3,000.00	1,500.00	1,500.00	-
1223	Dzongkhag Administration, Samdrupjongkhar including 11 Geogs and two Dungkhags (Jomotsangkha & Samdrupcholing)	OAAGSJ-2022-511	11.4	2.1.3	Overtime Payment to vehicle owner beyond contract terms - Nu 22,500.00	22,500.00	-	22,973.42
1224	Dzongkhag Administration, Samdrupjongkhar including 11 Geogs and two Dungkhags (Jomotsangkha & Samdrupcholing)	OAAGSJ-2022-511	27	2.1.3	Inadmissible payment of HRA beyond twelve months of LTT – Nu. 5,354.50	2,522.00	2,541.90	-
1225	Dzongkhag Administration, Samdrupjongkhar including 11 Geogs and two Dungkhags (Jomotsangkha & Samdrupcholing)	OAAGSJ-2022-511	27	2.1.3	Inadmissible payment of HRA beyond twelve months of LTT – Nu. 5,354.50	2,832.50	2,854.85	-
1226	Dzongkhag Administration, Samdrupjongkhar including 11 Geogs and two Dungkhags (Jomotsangkha & Samdrupcholing)	OAAGSJ-2022-511	29	2.1.3	Payment beyond prescribed rates of quarantine facility	8,540.00	-	8,540.00



## Category 2: Non-compliances to Laws, Rules and Regulations

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

## Category 2: Non-compliances to Laws, Rules and Regulations

1239	Dzongkhag Administration, Dagana including 14 Geogs & Lhamoizingkha Dungkha	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 Dungkha	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

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1251	Bhutan Postal Corporation Ltd.	COAD-2023-230	4.4	2.1.3	Overpayment for pre-painted galvanised steel sheet Nu. 52,736.00 (2.1.3)	52,736.00		52,736.00
1252	Bhutan Postal Corporation Ltd.	COAD-2023-230	4.6	2.1.3	Double Payment on construction of Shear wall Nu. 89,727.75 (2.1.3)	89,727.75		89,727.75
1253	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
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
1255	Gelephu Thromde LC, CD Accounts and Revenue, Sarpang	OAAGTS-2023-99	4	2.1.4	Inadmissible payment of sitting fees to employees	6,000.00	6,000.00	
1256	Gelephu Thromde LC, CD Accounts and Revenue, Sarpang	OAAGTS-2023-99	4	2.1.4	Inadmissible payment of sitting fees to employees	6,000.00	6,000.00	
1257	Bhutan's Third National Communication to UNFCCC, National Environment Commission. (FIC 4122)	GGD-2022-281	1	2.1.6	Outstanding Advance-Nu. 1,500,000.00 (2.1.6)	1,500,000.00	1,500,000.00	-
1258	Dzongkhag Administration, Pemagatshel including 11 Geogs and Nganglam Dungkhag	OAAGSJ-2022-531	1.8	2.1.6	Refund of SD without obtaining refundable releases had directly impacted the budgetary closing balance Nu.1,615,402.20	-	-	-
1259	Dzongkhag Administration, Pemagatshel including 11 Geogs and Nganglam Dungkhag	OAAGSJ-2022-531	4.2	2.1.6	Refund of SD without obtaining refundable releases with subsequent impact on the budgetary closing balance of Nu.21,969.00	21,969.00	-	21,969.00
1260	Dzongkhag Administration, Pemagatshel including 11 Geogs and Nganglam Dungkhag	OAAGSJ-2022-531	9.2	2.1.6	Refund of SD without obtaining refundable releases had directly impacted the budgetary closing balance Nu.432,779.00	432,779.00	-	432,779.00
1261	Dzongkhag Administration, Dagana including 14 Geogs & Lhamoizingkha Dungkhag	OAAGTS-2022-396	4.2	2.1.7	Non- surrender of closed work Account balance to DTA - Nu. 1,138,281.00	1,138,281.00		1,138,281.00
1262	Dzongkhag Administration, 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		238,087.00

## Category 2: Non-compliances to Laws, Rules and Regulations

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			
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

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1274	Dzongkhag Administration, Zhemgang including eight Geogs	OAAGB-2022-408	68	2.2.10	Non/less deduction of TDS	6,509.00	-	6,509.00
1275	Dzongkhag Administration, Zhemgang including eight Geogs	OAAGB-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
1277	Dzongkhag Administration, Zhemgang including eight Geogs	OAAGB-2022-408	81	2.2.10	Non/Less deduction of Tax	7,371.50	-	7,371.50
1278	Regional Revenue & Customs Office (RRCO), Phuentsholing	OAAGPL-2022-479	2	2.2.11	Procurement of inferior quality Motorola Handsets and financial implication thereof - Nu. 76,000.00 (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
1280	Department of Trade, MoEA	RTICD-2022-270	1	2.2.14	Retention of Invalid insurance document and non-imposition of penalty of Nu. 606,019.00 in the Construction of RCC Retaining Wall at Pasakha Dry Port, Phuntsholing	606,019.00	622,356.61	
1281	Department of Trade, MoEA	RTICD-2022-270	2	2.2.14	Non-renewal of insurance policy as per contract provision Nu. 131,437.00 in the Construction of Approach Road for the Development of Pasakha Dry Port, Phuntsholing	131,437.00	131,437.00	
1282	Dzongkhag Administration, Sarpang including 12 Geogs & Umling Dungkhag	OAAGTS-2022-452	7.2	2.2.16	Non-execution of Agreement			
1283	Anti-Corruption Commission	GGD-2022-416	1	2.2.17	. Less deduction of the cost of materials from M/s. Maiko Build Bhutan - Nu. 241,249.38 (2.2.17)	241,249.38	242,042.53	-
1284	Dzongkhag Administration, Paro including 10 Geogs	GGD-2022-460	3.2	2.2.17	Non levy of liquidated damages - Nu. 3,465,517.40 (2.2.17)	3,465,517.40	3,732,124.88	-

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1285	Dzongkhag Administration, Paro including 10 Geogs	GGD-2022-460	14.2	2.2.17	Non levy of liquidated damages – Nu. 246,044.82 (3.2.8)	246,044.82	-	277,268.94
1286	Royal Body Guard, Dechencholing	GGD-2022-580	1	2.2.17	1. Acceptance of Inferior Quality Shoes and leviabale Liquidated Damages -Nu. 188,400.00 (2.2.17)	188,400.00	-	188,400.00
1287	Supreme Court of Bhutan	GGD-2023-129	3	2.2.17	Non-levy of LD for the delay in construction of Drungkhag Court at Sangbaykha -Nu. 87,942.00(2.2.17)	87,942.00	52,942.00	36,879.80
1288	Dzongkhag Administration, Haa including six Geogs & Dungkhag Administration, Sangbaykha	OAAGPL-2022-445	9	2.2.17	Non-execution of Electric fencing in Gewogs – 1,228,400.00 (2.2.17)	-	-	-
1289	Dzongkhag Administration, Haa including six Geogs & Dungkhag Administration, Sangbaykha	OAAGPL-2022-445	15	2.2.17	Non-execution of RWSS under Bji Gewog – Nu. 857,031.00 (2.2.17)	-	-	-
1290	Dzongkhag Administration, Samtse including 15 Goegs, Dungkhags Administration, Tashichhoeling & Dophuchen	OAAGPL-2022-391	45.1	2.2.17	Non-levy of liquidated damages Nu.1,675,732.00	1,675,732.00	-	1,675,732.00
1291	National Centre for Animal Health, Serbithang (including Medicine Revolving Fund CD Account), Department of Livestock, MoAF	RTICD-2023-260	1.1	2.2.17	Non-levy of Liquidated damages for late supply of medicines & equipment	137,461.00	137,461.00	
1292	National Centre for Animal Health, Serbithang (including Medicine Revolving Fund CD Account), Department of Livestock, MoAF	RTICD-2023-260	1.2	2.2.17	Less deduction of Liquidated damages	99,327.00		100,763.84
1293	Regional Mithun Breeding Farm, Wangdigang, Zhemgang	OAAGB-2022-503	1	2.2.17	Payment made without detail measurement and non-levy of liquidated damages	31,350.00	31,556.14	-
1294	CARLEP, Wengkhaz including Regional Office, Khangma, and implementing agencies of Lhuntse, Mongar, P/gatshel,	OAAGB-2022-411	5	2.2.17	Non-deduction of Liquidated Damages	4,145.50	4,208.19	-
1295	CARLEP, Wengkhaz including Regional Office, Khangma, and implementing agencies of Lhuntse, Mongar, P/gatshel	OAAGB-2022-411	16.1	2.2.17	Non-levy of liquidated damages on the additional work	69,563.00	75,509.21	-

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1296	Regional Agriculture and Marketing Co-operatives (RAMCO), Mongar	OAAGB-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	-	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	-	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	-	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	-	9,612.91

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1308	Dzongkhag Administration, Trongsa including five geogs	OAAGB-2022-521	9	2.2.17	Irregular grant of time extension evaded full levy of the liquidated 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	Koupshuku International Dairy 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	OAAGSJ-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	OAAGSJ-2023-11	8	2.2.17	Non-levy of Liquidated Damages for delayed supplies-Nu. 20,376.00	20,376.00	-	20,791.34



## Category 2: Non-compliances to Laws, Rules and Regulations

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			
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	OAAGPL-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

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1331	Dzongkhag Administration, Samtse including 15 Goegs, Dungkhags Administration, Tashichhoeling & Dophuchen	OAAGPL-2022-391	39.3	2.2.18	Unsettled PW Advances – Nu.2,152,436.00	2,152,436.00	-	2,152,436.00
1332	International Assistance, MoH	SCID-2022-401	2	2.2.18	Unadjusted Outstanding Advances	85,334.00	89,654.47	-
1333	International Assistance, MoH	SCID-2022-401	2	2.2.18	Unadjusted Outstanding Advances	976,323.00	-	976,323.00
1334	Department of Agriculture	RTICD-2022-465	3	2.2.18	Non-adjustment of outstanding Advances	3,757,372.00		3,757,372.00
1335	Mangdechhu Hydroelectric Project Authority, Trongsa	RTICD-2023-259	4	2.2.18	Outstanding Advances	327,178,018.82		327,178,018.82
1336	Dzongkhag Administration, Bumthang including four Goegs	OAAGB-2022-410	12	2.2.18	Personal and PWA advance remaining unsettled at the end of financial year	963,116.00	-	1,002,379.47
1337	Dzongkhag Administration, Trongsa including five geogs	OAAGB-2022-521	20	2.2.18	PWA advances remaining unsettled at the end of the financial year	82,737.00	83,172.22	-
1338	Dzongkhag Administration, Trongsa including five geogs	OAAGB-2022-521	23	2.2.18	PWA advances remaining unsettled at the end of financial year	2,661,055.40	2,675,873.08	-
1339	Dzongkhag Administration, Trongsa including five geogs	OAAGB-2022-521	25	2.2.18	PWA advances remaining unsettled at the end of the financial year	526,715.00	-	536,066.00
1340	Regional Office, Department of Roads, Trashigang	OAAGSJ-2023-171	2	2.2.18	Outstanding PW advance with central store	21,236.46	-	21,236.46
1341	Kouphuku International Diary Corporation, Chenari, Trashigang	OAAGSJ-2023-288	5	2.2.18	Outstanding advances	174,330.00	-	178,227.35
1342	Dzongkhag Administration, Samtse including 15 Goegs, Dungkhags Administration, Tashichhoeling & Dophuchen	OAAGPL-2022-391	30.1	2.2.19	PW Advances without proper approval – Nu.689,904.00	689,904.00	-	689,904.00

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1343	Dzongkhag Administration, Samtse including 15 Goegs, Dungkhags Administration, Tashichhoeling & Dophuchen	OAAGPL-2022-391	30.4	2.2.19	Audit recoveries made by creating PW Advance against OAAG, Phuentsholing, RAA – Nu.34,900.00	34,900.00	-	34,900.00
1344	Dzongkhag Administration, Samtse including 15 Goegs, Dungkhags Administration, Tashichhoeling & Dophuchen	OAAGPL-2022-391	35.4	2.2.19	Audit recoveries made by creating PW Advance against OAAG, Phuentsholing, RAA – Nu.412,627.00	412,627.00	-	412,627.00
1345	Dzongkhag Administration, Samtse including 15 Goegs, Dungkhags Administration, Tashichhoeling & Dophuchen	OAAGPL-2022-391	39.1	2.2.19	PW Advances paid without proper approval and supporting documents – Nu.1,447,688.00	903,600.00	-	903,600.00
1346	Dzongkhag Administration, Samtse including 15 Goegs, Dungkhags Administration, Tashichhoeling & Dophuchen	OAAGPL-2022-391	39.2	2.2.19	Refund of SD/EMD booked as PW Advances – Nu.45,595.00	45,595.00	-	45,595.00
1347	Dzongkhag Administration, Trongsa including five geogs	OAAGB-2022-521	22	2.2.19	PWA advances remaining unsettled at the end of the financial year	4,457,784.00	-	4,536,924.93
1348	Dzongkhag Administration, Trashiyangtse including 8 Geogs	OAAGSJ-2022-515	2	2.2.2	Direct award of work against simplified procurement rules and regulations (SPRR 2020)	8,363,586.49	-	8,363,586.49
1349	Dzongkhag Administration, Paro including 10 Geogs	GGD-2022-460	1.1	2.2.21	Non-collection of 8% rebate on procurement of HDPE pipes. Nu. 288,861.00	288,861.00	288,861.00	-
1350	Dzongkhag Administration, Paro including 10 Geogs	GGD-2022-460	7	2.2.21	Excess Payment due to Less Accountal of Discount/Rebate offered. (Nu.93,640.00)	-	-	-
1351	Dzongkhag Administration, Paro including 10 Geogs	GGD-2022-460	8.1	2.2.21	Non-deduction of Rebate. (Nu. 53,806.76) (2.2.21)	53,806.76	-	60,635.09
1352	Dzongkhag Administration, Paro including 10 Geogs	GGD-2022-460	11.1	2.2.21	Non-deduction of Discount/Rebate - Nu. 256,842.00	256,842.00	256,842.00	1,013.29
1353	Department of Air Transport Authority including revenue account, Paro, MoIC	SCID-2023-43	6	2.2.21	Non-Deduction of 3% TDS from Supplier- Nu. 17,952.00	17,952.00	18,176.28	-
1354	City Bus Service	SCID-2023-280	1	2.2.21	Non-receipt of discount on purchase of spares from STCBL as per Memorandum of Understanding	-	-	-

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

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

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1380	Dzongkhag Administration, Mongar including 17 Geogs	OAAGB- 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
1382	Dzongkhag Administration, Mongar including 17 Geogs	OAAGB- 2022-492	2.2	2.2.21	Non-deduction of house rent	1,878.00	1,881.71	1.23
1383	Dzongkhag Administration, Mongar including 17 Geogs	OAAGB- 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- 2022-492	2.2	2.2.21	Non-deduction of house rent	18,508.00	18,629.70	-
1385	Dzongkhag Administration, Mongar including 17 Geogs	OAAGB- 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)
1387	Dzongkhag Administration, Trashiyangtse including 8 Geogs	OAAGSJ- 2022-515	10	2.2.21	Non collection of land lease rent	121,365.00	121,365.00	-
1388	Dzongkhag Administration, Trashiyangtse including 8 Geogs	OAAGSJ- 2022-515	9	2.2.21	Non-deduction of house rents	-	-	-
1389	Dzongkhag Administration, Trashiyangtse including 8 Geogs	OAAGSJ- 2022-515	9	2.2.21	Non-deduction of house rents	43,431.52	-	43,431.52
1390	Dzongkhag Administration, Trashiyangtse including 8 Geogs	OAAGSJ- 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	-
1392	Dzongkhag Administration, Trashiyangtse including 8 Geogs	OAAGSJ- 2022-515	9	2.2.21	Non-deduction of house rents	46,100.91	47,919.69	-

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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	-
1395	Dzongkhag Administration, Trashiyangtse including 8 Geogs	OAAGSJ- 2022-515	9	2.2.21	Non-deduction of house rents	21,886.09	22,850.28	-
1396	Dzongkhag Administration, Trashiyangtse including 8 Geogs	OAAGSJ- 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	2.2.21	Non-deduction of house rents	5,469.20	5,778.47	-

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



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1419	Dzongkhag Administration, Trashiyangtse including 8 Geogs	OAAGSJ- 2022-515	9	2.2.21	Non-deduction of house rents	22,214.17	23,397.30	-
1420	Dzongkhag Administration, Trashiyangtse including 8 Geogs	OAAGSJ- 2022-515	9	2.2.21	Non-deduction of house rents	23,050.41	-	23,050.41
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	-
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	-
1425	Dzongkhag Administration, Trashiyangtse including 8 Geogs	OAAGSJ- 2022-515	9	2.2.21	Non-deduction of house rents	572.60	606.49	-
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	-
1427	Dzongkhag Administration, Trashiyangtse including 8 Geogs	OAAGSJ- 2022-515	9	2.2.21	Non-deduction of house rents	889.37	923.87	-
1428	Dzongkhag Administration, Trashiyangtse including 8 Geogs	OAAGSJ- 2022-515	9	2.2.21	Non-deduction of house rents	1,748.28	1,816.10	-
1429	Dzongkhag Administration, Trashiyangtse including 8 Geogs	OAAGSJ- 2022-515	9	2.2.21	Non-deduction of house rents	889.37	923.87	-
1430	Dzongkhag Administration, Trashiyangtse including 8 Geogs	OAAGSJ- 2022-515	9	2.2.21	Non-deduction of house rents	8,158.66	8,480.54	-
1431	Dzongkhag Administration, Trashiyangtse including 8 Geogs	OAAGSJ- 2022-515	9	2.2.21	Non-deduction of house rents	4,817.13	5,007.18	-

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1432	Dzongkhag Administration, Trashiyangtse including 8 Geogs	OAAGSJ- 2022-515	9	2.2.21	Non-deduction of house rents	2,823.83	2,935.24	-
1433	Dzongkhag Administration, Trashiyangtse including 8 Geogs	OAAGSJ- 2022-515	9	2.2.21	Non-deduction of house rents	46,537.56	48,832.56	-
1434	Dzongkhag Administration, Trashiyangtse including 8 Geogs	OAAGSJ- 2022-515	9	2.2.21	Non-deduction of house rents	24,125.23	24,950.11	-
1435	Dzongkhag Administration, Trashiyangtse including 8 Geogs	OAAGSJ- 2022-515	9	2.2.21	Non-deduction of house rents	8,569.74	8,840.22	-
1436	Dzongkhag Administration, Trashiyangtse including 8 Geogs	OAAGSJ- 2022-515	9	2.2.21	Non-deduction of house rents	18,571.66	19,304.35	-
1437	Dzongkhag Administration, Trashiyangtse including 8 Geogs	OAAGSJ- 2022-515	9	2.2.21	Non-deduction of house rents	115,871.14	83,951.57	34,348.42
1438	Dzongkhag Administration, Trashiyangtse including 8 Geogs	OAAGSJ- 2022-515	9	2.2.21	Non-deduction of house rents	115,871.14	83,951.57	34,348.42
1439	Dzongkhag Administration, Trashiyangtse including 8 Geogs	OAAGSJ- 2022-515	9	2.2.21	Non-deduction of house rents	13,470.58	14,009.55	-
1440	Dzongkhag Administration, Trashiyangtse including 8 Geogs	OAAGSJ- 2022-515	9	2.2.21	Non-deduction of house rents	32,329.39	33,604.85	-
1441	Dzongkhag Administration, Trashiyangtse including 8 Geogs	OAAGSJ- 2022-515	9	2.2.21	Non-deduction of house rents	16,363.51	17,019.84	-
1442	Dzongkhag Administration, Trashiyangtse including 8 Geogs	OAAGSJ- 2022-515	9	2.2.21	Non-deduction of house rents	32,727.02	34,018.17	-
1443	Dzongkhag Administration, Trashiyangtse including 8 Geogs	OAAGSJ- 2022-515	9	2.2.21	Non-deduction of house rents	35,788.74	-	35,788.74
1444	Dzongkhag Administration, Trashiyangtse including 8 Geogs	OAAGSJ- 2022-515	9	2.2.21	Non-deduction of house rents	35,788.74	37,224.21	-

## Category 2: Non-compliances to Laws, Rules and Regulations

1445	Dzongkhag Administration, Trashiyangtse including 8 Geogs	OAAGSJ- 2022-515	9	2.2.21	Non-deduction of house rents	24,862.54	25,843.42	-
1446	Dzongkhag Administration, Trashiyangtse including 8 Geogs	OAAGSJ- 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	-
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
1451	Dzongkhag Administration, Trashiyangtse including 8 Geogs	OAAGSJ- 2022-515	9	2.2.21	Non-deduction of house rents	21,516.40	22,068.16	-
1452	Dzongkhag Administration, Trashiyangtse including 8 Geogs	OAAGSJ- 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	-
1454	Dzongkhag Administration, Trashiyangtse including 8 Geogs	OAAGSJ- 2022-515	9	2.2.21	Non-deduction of house rents	2,657.42	2,771.00	-
1455	Dzongkhag Administration, Trashiyangtse including 8 Geogs	OAAGSJ- 2022-515	9	2.2.21	Non-deduction of house rents	2,657.42	2,771.00	-
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	-
1457	Dzongkhag Administration, Trashiyangtse including 8 Geogs	OAAGSJ- 2022-515	9	2.2.21	Non-deduction of house rents	6,193.44	6,527.38	-

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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	OAAGSJ- 2022-515	9	2.2.21	Non-deduction of house rents	9,503.25	10,015.64	-
1472	Dzongkhag Administration, Trashiyangtse including 8 Geogs	OAAGSJ- 2022-515	9	2.2.21	Non-deduction of house rents	8,781.83	9,284.20	-
1473	Dzongkhag Administration, Trashiyangtse including 8 Geogs	OAAGSJ- 2022-515	9	2.2.21	Non-deduction of house rents	24,812.49	25,791.39	-
1474	Dzongkhag Administration, Trashiyangtse including 8 Geogs	OAAGSJ- 2022-515	9	2.2.21	Non-deduction of house rents	3,416.68	3,551.48	-
1475	Dzongkhag Administration, Trashiyangtse including 8 Geogs	OAAGSJ- 2022-515	9	2.2.21	Non-deduction of house rents	66,534.23	-	66,534.23
1476	Dzongkhag Administration, Trashiyangtse including 8 Geogs	OAAGSJ- 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	-
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	-
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	-
1481	Dzongkhag Administration, Trashiyangtse including 8 Geogs	OAAGSJ- 2022-515	9	2.2.21	Non-deduction of house rents	1,773.28	1,910.87	-
1482	Dzongkhag Administration, Trashiyangtse including 8 Geogs	OAAGSJ- 2022-515	9	2.2.21	Non-deduction of house rents	17,966.17	19,395.59	-
1483	Dzongkhag Administration, Trashiyangtse including 8 Geogs	OAAGSJ- 2022-515	9	2.2.21	Non-deduction of house rents	10,183.41	11,007.01	-

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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	OAAGSJ- 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
1491	Dzongkhag Administration, Trashiyangtse including 8 Geogs	OAAGSJ- 2022-515	9	2.2.21	Non-deduction of house rents	18,290.48	19,601.38	-
1492	Dzongkhag Administration, Trashiyangtse including 8 Geogs	OAAGSJ- 2022-515	9	2.2.21	Non-deduction of house rents	3,736.90	4,002.27	-
1493	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
1494	Dzongkhag Administration, Trashiyangtse including 8 Geogs	OAAGSJ- 2022-515	9	2.2.21	Non-deduction of house rents	131.13	141.56	-
1495	Dzongkhag Administration, Trashiyangtse including 8 Geogs	OAAGSJ- 2022-515	9	2.2.21	Non-deduction of house rents	51,500.59	-	51,500.59
1496	Dzongkhag Administration, Trashiyangtse including 8 Geogs	OAAGSJ- 2022-515	9	2.2.21	Non-deduction of house rents	3,121.22	3,232.04	-

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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	-
1498	Dzongkhag Administration, Trashiyangtse including 8 Geogs	OAAGSJ- 2022-515	9	2.2.21	Non-deduction of house rents	9,825.67	10,135.78	-
1499	Dzongkhag Administration, Trashiyangtse including 8 Geogs	OAAGSJ- 2022-515	9	2.2.21	Non-deduction of house rents	1,043.95	1,076.90	-
1500	Dzongkhag Administration, Trashiyangtse including 8 Geogs	OAAGSJ- 2022-515	9	2.2.21	Non-deduction of house rents	3,651.46	3,790.72	-
1501	Dzongkhag Administration, Trashiyangtse including 8 Geogs	OAAGSJ- 2022-515	9	2.2.21	Non-deduction of house rents	3,651.46	3,797.92	-
1502	Dzongkhag Administration, Trashiyangtse including 8 Geogs	OAAGSJ- 2022-515	9	2.2.21	Non-deduction of house rents	3,651.46	3,857.94	-
1503	Dzongkhag Administration, Trashiyangtse including 8 Geogs	OAAGSJ- 2022-515	9	2.2.21	Non-deduction of house rents	32,177.44	33,700.80	-
1504	Dzongkhag Administration, Trashiyangtse including 8 Geogs	OAAGSJ- 2022-515	9	2.2.21	Non-deduction of house rents	34,974.09	35,040.98	978.78
1505	Dzongkhag Administration, Trashiyangtse including 8 Geogs	OAAGSJ- 2022-515	9	2.2.21	Non-deduction of house rents	34,974.09	35,988.95	-
1506	Dzongkhag Administration, Trashiyangtse including 8 Geogs	OAAGSJ- 2022-515	9	2.2.21	Non-deduction of house rents	490.19	-	490.19
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	-

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1510	Dzongkhag Administration, Trashiyangtse including 8 Geogs	OAAGSJ- 2022-515	9	2.2.21	Non-deduction of house rents	114,621.73	118,001.88	-
1511	Dzongkhag Administration, Trashiyangtse including 8 Geogs	OAAGSJ- 2022-515	9	2.2.21	Non-deduction of house rents	1,712.50	1,790.20	-
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
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	-
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	-
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	-
1518	Dzongkhag Administration, Trashiyangtse including 8 Geogs	OAAGSJ- 2022-515	9	2.2.21	Non-deduction of house rents	5,708.98	5,855.38	-
1519	Dzongkhag Administration, Trashiyangtse including 8 Geogs	OAAGSJ- 2022-515	9	2.2.21	Non-deduction of house rents	12,440.80	12,759.83	-
1520	Dzongkhag Administration, Trashiyangtse including 8 Geogs	OAAGSJ- 2022-515	9	2.2.21	Non-deduction of house rents	123,790.51	126,964.97	-
1521	Dzongkhag Administration, Trashiyangtse including 8 Geogs	OAAGSJ- 2022-515	9	2.2.21	Non-deduction of house rents	7,581.11	7,775.52	-
1522	Dzongkhag Administration, Trashiyangtse including 8 Geogs	OAAGSJ- 2022-515	9	2.2.21	Non-deduction of house rents	18,056.98	18,520.03	-



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1523	Dzongkhag Administration, Trashiyangtse including 8 Geogs	OAAGSJ- 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	-
1525	Dzongkhag Administration, Trashiyangtse including 8 Geogs	OAAGSJ- 2022-515	9	2.2.21	Non-deduction of house rents	7,632.00	7,827.71	-
1526	Dzongkhag Administration, Trashiyangtse including 8 Geogs	OAAGSJ- 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	-
1528	Dzongkhag Administration, Trashiyangtse including 8 Geogs	OAAGSJ- 2022-515	9	2.2.21	Non-deduction of house rents	554.04	568.25	-
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
1530	Dzongkhag Administration, Trashiyangtse including 8 Geogs	OAAGSJ- 2022-515	9	2.2.21	Non-deduction of house rents	891.57	952.57	-
1531	Dzongkhag Administration, Trashiyangtse including 8 Geogs	OAAGSJ- 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	-
1533	Dzongkhag Administration, Trashiyangtse including 8 Geogs	OAAGSJ- 2022-515	9	2.2.21	Non-deduction of house rents	2,385.20	2,386.00	107.42
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
1535	Dzongkhag Administration, Trashiyangtse including 8 Geogs	OAAGSJ- 2022-515	9	2.2.21	Non-deduction of house rents	5,385.55	5,644.06	-

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1536	Dzongkhag Administration, Trashiyangtse including 8 Geogs	OAAGSJ-2022-515	9	2.2.21	Non-deduction of house rents	74.50	-	74.50
1537	Dzongkhag Administration, Trashiyangtse including 8 Geogs	OAAGSJ-2022-515	9	2.2.21	Non-deduction of house rents	5,448.21	-	5,448.21
1538	Regional Revenue and Customs Office, Samdrupjongkhar	OAAGSJ-2023-214	1	2.2.21	Short Levy of house rent due to exclusion of serviceable space under rental provision	15,940.00	-	15,940.00
1539	Regional Revenue and Customs Office, Samdrupjongkhar	OAAGSJ-2023-214	1	2.2.21	Short Levy of house rent due to exclusion of serviceable space under rental provision	28,040.00	10,051.00	18,293.01
1540	Regional Revenue and Customs Office, Samdrupjongkhar	OAAGSJ-2023-214	1	2.2.21	Short Levy of house rent due to exclusion of serviceable space under rental provision	17,702.00	-	17,702.00
1541	Regional Revenue and Customs Office, Samdrupjongkhar	OAAGSJ-2023-214	1	2.2.21	Short Levy of house rent due to exclusion of serviceable space under rental provision	13,649.00	8,971.30	4,677.70
1542	Regional Revenue and Customs Office, Samdrupjongkhar	OAAGSJ-2023-214	1	2.2.21	Short Levy of house rent due to exclusion of serviceable space under rental provision	23,126.00	-	23,126.00
1543	Regional Revenue and Customs Office, Samdrupjongkhar	OAAGSJ-2023-214	1	2.2.21	Short Levy of house rent due to exclusion of serviceable space under rental provision	18,652.00	-	18,652.00
1544	Kholongchhu Hydro Energy Limited, Trashiyangtse	OAAGSJ-2023-165	11	2.2.21	Non-deduction of boulder extraction used by contractors at site worth Nu. 30,844.00 and non-accountal of boulders worth Nu.736,162.16	767,006.16	14,102.97	768,361.31
1545	Dzongkhag Administration, Sarpang including 12 Geogs & Umling Dungkhag	OAAGTS-2022-452	1.2	2.2.21	Less deduction of 5.65% rebate - Nu.62,751.83	62,751.83	63,205.71	
1546	Druk Air Corporation Ltd.	COAD-2022-420	6	2.2.21	6. Non deduction of 10% retention money Nu. 49,485.22 (2.2.21)			
1547	Regional Office, Department of Roads, Phuentsholing	OAAGPL-2023-90	1	2.2.22	Use of GI wire mesh other than specified for Construction of Composite Structure (Gabion Wall Revetment Box) along Budhini River, Samtse	-	-	-

## Category 2: Non-compliances to Laws, Rules and Regulations

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

## Category 2: Non-compliances to Laws, Rules and Regulations

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

## Category 2: Non-compliances to Laws, Rules and Regulations

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

## Category 2: Non-compliances to Laws, Rules and Regulations

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
1590	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	1.1	2.2.30	Excess payment due to short height of stainless-steel baluster	62,977.50	64,260.19	-
1591	Dzongkhag Administration, Paro including 10 Geogs	GGD-2022- 460	11.2	2.2.31	Excess payment due to double inclusion of quantity executed at site - Nu. 61,109.65 (2.2.31)	61,109.65	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

## Category 2: Non-compliances to Laws, Rules and Regulations

1593	Dzongkhag Administration, Paro including 10 Geogs	GGD-2022-460	14.1	2.2.31	Payment made for works not executed at the site – Nu. 420,000.00 (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	-	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

## Category 2: Non-compliances to Laws, Rules and Regulations

	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	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	Livelihood enhancement of the 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, Lamgonpa (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, Wengkhag 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	-



## Category 2: Non-compliances to Laws, Rules and Regulations

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

## Category 2: Non-compliances to Laws, Rules and Regulations

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

## Category 2: Non-compliances to Laws, Rules and Regulations

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

## Category 2: Non-compliances to Laws, Rules and Regulations

1649	Department of Agriculture	RTICD-2022-465	2	2.2.35	Non-collection of rebates for procurement of High-Density 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	-	2,133,578.97

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1661	Dzongkhag Administration, Trongsa including five geogs	OAAGB-2022-521	7	2.2.36	Non-recovery of penalties upon termination	-	-	-
1662	Dzongkhag Administration, Punakha including 11 Geogs	OAAGTS-2022-430	2	2.2.36	Termination/breach of contract for construction of approach road and bailey bridge over Mochhu river, Bali, Chubu Gewog and liability & penalty amounting to Nu. 1,328,104.95	1,328,104.95		1,328,104.95
1663	Dzongkhag Administration, Dagana including 14 Geogs & Lhamoizingkha Dungkhag	OAAGTS-2022-396	40	2.2.36	Termination of contract and non-recovery of dues from contractor - Nu. 668,558.39	668,558.39	551,910.00	128,727.00
1664	Jigme Dorji Wangchuck National Referral Hospital	SCID-2023-92	3	2.2.37	Non-forfeiture of Bid Security and positive difference amount from the lowest evaluated bidder - Nu. 82,210.70 (2.2.37)	82,210.70	-	84,372.96
1665	Contribution to Legal Sector Program. PMU with OAG. Funded by ADA (FIC 5167)	GGD-2022-277	1	2.2.38	1. Mismatch between Work Schedule and physical progress of work (2.2.38)	-	-	-
1666	Bhutan Trust Fund for Environment Conservation	GGD-2022-265	1	2.2.38	Mismatch between Work plan and 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
1668	National Land Commission Secretariat	GGD-2022-588	4	2.2.38	Payment for procurement of gift items claimed via bills produced from non-existent business entity - Nu. 2,026,110.00 (2.2.38)	2,026,110.00	1,399,917.75	690,301.84
1669	Urban Transport Project. PMU with Cabinet Secretariat. Funded by GEF	GGD-2022-591	2	2.2.38	Non-delivery of EV Taxies for the subsidy amount released - Nu. 36,171,184.00 (2.2.38)	-	-	-
1670	Department of National Properties	GGD-2023-63	2	2.2.38	2. Non-compliance to PMM 2016 on the disposal of Government vehicle (2.2.38)	-	-	-
1671	Gaeddu College of Business Studies	OAAGPL-2022-390	5	2.2.38	Non-procurement of laptop after payment of amount to newly recruited lecturers - Nu. 150,000.00 (2.2.38)	-	-	-
1672	Dzongkhag Administration, Haa including six Geogs & Dungkhag Administration, Sangbaykha	OAAGPL-2022-445	11	2.2.38	Procurement of bedding materials without conducting need analysis - Nu. 553,560.00 (2.3.16)	-	-	-

## Category 2: Non-compliances to Laws, Rules and Regulations

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

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1682	Punatsangchhu Hydroelectric Project Authority, Phase II	RTICD-2023-49	1	2.2.38	Non-inclusion of provision of protective item for Surge Shaft			
1683	Punatsangchhu Hydroelectric Project Authority, Phase II	RTICD-2023-49	6	2.2.38	Non-refund of Provident Fund to 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
1685	Dzongkhag Administration, Zhemgang including eight Geogs	OAAGB-2022-408	79	2.2.38	Less payment of hire charges	28,320.00	-	28,320.00
1686	Dzongkhag Administration, Bumthang including four Geogs	OAAGB-2022-410	1.9	2.2.38	Excessive rate quoted for street light (2.2.38)	-	-	-
1687	Dzongkhag Administration, Trongsa including five geogs	OAAGB-2022-521	14.1	2.2.38	Development of dairy sheds and lapses thereof; (2.2.38) i. Commercial dairy sheds	-	-	-
1688	Dzongkhag Administration, Trongsa including five geogs	OAAGB-2022-521	14.2	2.2.38	Development of dairy sheds and lapses thereof; (2.2.38) ii. Poultry Shed	-	-	-
1689	Dzongkhag Administration, Trashiyangtse including 8 Geogs	OAAGSJ-2022-515	19	2.2.38	Construction of Government structure on private land	3,300,000.00	-	3,627,649.32
1690	National Handloom Corporation, Khaling	OAAGSJ-2023-227	5	2.2.38	Missing Linoleum carpet procured in FY 2016-2017	13,230.00	-	13,760.65
1691	National Handloom Corporation, Khaling	OAAGSJ-2023-227	7	2.2.38	Non-reconciliation of accounts and differences thereof	277,118.18	-	288,233.27
1692	National Handloom Corporation, Khaling	OAAGSJ-2023-227	8	2.2.38	Return of handwoven products to weavers and loss thereof	-	-	-
1693	National Handloom Corporation, Khaling	OAAGSJ-2023-227	9	2.2.38	Non-reconciliation of sale proceeds and overstatement of sales turnover	-	-	-
1694	Electricity Services Division, Bhutan Power Corporation Limited, Samdrup Jongkha	OAAGSJ-2023-104	4	2.2.38	Abnormal payment for a computer external hard disk drive	-	-	-

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	including Sub-station and Maintenance Division, Deothang and Distribution and Construction, BPC, Deothang							
1695	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	6.1	2.2.38	Award of contract without securing differential contract price (2.2.38)	-	-	-
1696	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	6.2	2.2.38	Overpayment of RA bills and resultant financial implications - Nu. 215,441.26 (2.2.38)	16,161.02	16,161.02	-
1697	Dzongkhag Administration, Trashigang including 16 Geogs and three Dungkhags (Sakteng, Thrimshing & Wamrong)	OAAGSJ-2022-523	3	2.2.38	Incorporation of repetitive item despite integration of scope in other item of same BOQ	267,120.00	-	275,550.75
1698	Dzongkhag Administration, Trashigang including 16 Geogs and three Dungkhags (Sakteng, Thrimshing & Wamrong)	OAAGSJ-2022-523	3	2.2.38	Incorporation of repetitive item despite integration of scope in other item of same BOQ	267,120.00	-	275,550.75
1699	Kouphuku International Diary Corporation, Chenari, Trashigang	OAAGSJ-2023-288	2	2.2.38	Unjustified expenditure on maintenance of Hilux	1,591,271.90	-	1,591,271.90
1700	Kouphuku International Diary Corporation, Chenari, Trashigang	OAAGSJ-2023-288	3	2.2.38	Payment without recording the expenses	924,280.00	-	924,280.00
1701	Kouphuku International Diary Corporation, Chenari, Trashigang	OAAGSJ-2023-288	8	2.2.38	Lapses in production of products	-	-	-
1702	Kholongchhu Hydro Energy Limited, Trashiyangtse	OAAGSJ-2023-165	5	2.2.38	5. Unjustified payment of wall putty and interior plastic emulsion paint- Nu.167,988.48	167,988.48	-	167,988.48
1703	Kholongchhu Hydro Energy Limited, Trashiyangtse	OAAGSJ-2023-165	14	2.2.38	Contract terminated on the request from contractor without liquidation of advance - Nu. 8.887 million	8,887,729.00	-	9,068,892.57



## Category 2: Non-compliances to Laws, Rules and Regulations

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	-	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	OAAGSJ-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	Dzongkhag Administration, Samdrupjongkhar including 11 Geogs and two Dungkhags (Jomotsangkha & Samdrupcholing)	OAAGSJ-2022-511	11.5	2.2.38	Payment released without vehicle log book - Nu. 120,923.7	-	-	-

## Category 2: Non-compliances to Laws, Rules and Regulations

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

## Category 2: Non-compliances to Laws, Rules and Regulations

					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 Corporation 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)			

## Category 2: Non-compliances to Laws, Rules and Regulations

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

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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	-

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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	-

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1772	Jigme Namgyel Engineering College, Deothang	OAAGSJ-2023-86	9	2.3.11	Unauthorized leave undertaken by staffs against provisions of RUB HRRR 2017	420.17	422.38	-
1773	Jigme Namgyel Engineering College, Deothang	OAAGSJ-2023-86	9	2.3.11	Unauthorized leave undertaken by staffs against provisions of RUB HRRR 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, 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	5,120.00	5,123.37	
1783	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 (2.3.11)			

## Category 2: Non-compliances to Laws, Rules and Regulations

1784	Druk Air Corporation Ltd.	COAD-2022-420	1	2.3.11	1. Payment of post-retirement benefits without obtaining the audit 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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1796	Dzongkhag Administration, Trashiyangtse including 8 Geogs	OAAGSJ-2022-515	3	2.3.4	Transfers of employees of vulnerable positions not effected after 5 years	-	-	-
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)	-	-	-
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)	-	-	-
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)	-	-	-

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

## Category 2: Non-compliances to Laws, Rules and Regulations

1816	Punatsangchhu Hydroelectric Project Authority, Phase II	RTICD-2023-49	11	2.4.1	Non-prioritization of Re-Alignment and Black Topping of PNH from CH. 29.41Km-30.68Km (flood affected PNH stretch) works			
1817	CARLEP, Wengkhar including Regional Office, Khangma, and implementing agencies	OAAGB-2022-411	2	2.4.1	Non-adherence to the standing circular on procurement of HDPE pipes and non-deduction of 8% rebate thereof	46,866.00	47,328.26	-
1818	CARLEP, Wengkhar including Regional Office, Khangma, and implementing agencies	OAAGB-2022-411	2	2.4.1	Non-adherence to the standing circular on procurement of HDPE pipes and non-deduction of 8% rebate thereof	26,029.00	26,884.75	-
1819	CARLEP, Wengkhar including Regional Office, Khangma, and implementing agencies	OAAGB-2022-411	2	2.4.1	Non-adherence to the standing circular on procurement of HDPE pipes and non-deduction of 8% rebate thereof	114,406.00	58,423.94	56,865.62
1820	CARLEP, Wengkhar including Regional Office, Khangma, and implementing agencies	OAAGB-2022-411	2	2.4.1	Non-adherence to the standing circular on procurement of HDPE pipes and non-deduction of 8% rebate thereof	26,160.00	-	26,160.00
1821	CARLEP, Wengkhar including Regional Office, Khangma, and implementing agencies	OAAGB-2022-411	2	2.4.1	Non-adherence to the standing circular on procurement of HDPE pipes and non-deduction of 8% rebate thereof	97,898.00	-	97,898.00
1822	Dzongkhag Administration, Zhemgang including eight Geogs	OAAGB-2022-408	16	2.4.1	Non-implementation of Cost Sharing Mechanism resulting into financial burden to the government	2,297,716.40	2,338,508.73	-
1823	Dzongkhag Administration, Zhemgang including eight Geogs	OAAGB-2022-408	51	2.4.1	Non-submission of report on procurement of HDPE pipes	-	-	-
1824	Dzongkhag Administration, Zhemgang including eight Geogs	OAAGB-2022-408	54	2.4.1	Non-implementation of Cost Sharing Mechanism resulting into financial burden to the government	76,836.00	-	76,836.00
1825	Dzongkhag Administration, Zhemgang including eight Geogs	OAAGB-2022-408	60	2.4.1	Non-implementation of Cost Sharing Mechanism resulting into financial burden to the government	20,313.60	20,473.88	-
1826	Dzongkhag Administration, Zhemgang including eight Geogs	OAAGB-2022-408	63	2.4.1	Non-submission of report on procurement of HDPE pipes	199,581.00	-	199,581.00

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

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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	-
1839	Dzongkhag Administration, Lhuentse including eight Geogs	OAAGB- 2022-579	9	2.4.1	Short/non-deduction of house rent	3,571.00	-	3,571.00
1840	Dzongkhag Administration, Lhuentse including eight Geogs	OAAGB- 2022-579	9	2.4.1	Short/non-deduction of house rent	12,146.00	12,177.95	-
1841	Dzongkhag Administration, Lhuentse including eight Geogs	OAAGB- 2022-579	9	2.4.1	Short/non-deduction of house rent	12,028.00	-	12,028.00
1842	Dzongkhag Administration, Lhuentse including eight Geogs	OAAGB- 2022-579	9	2.4.1	Short/non-deduction of house rent	16,827.00	16,871.26	-
1843	Dzongkhag Administration, Lhuentse including eight Geogs	OAAGB- 2022-579	9	2.4.1	Short/non-deduction of house rent	1,512.00	-	1,512.00
1844	Dzongkhag Administration, Lhuentse including eight Geogs	OAAGB- 2022-579	9	2.4.1	Short/non-deduction of house rent	1,512.00	-	1,512.00
1845	Dzongkhag Administration, Lhuentse including eight Geogs	OAAGB- 2022-579	9	2.4.1	Short/non-deduction of house rent	1,488.00	-	1,488.00
1846	Dzongkhag Administration, Lhuentse including eight Geogs	OAAGB- 2022-579	9	2.4.1	Short/non-deduction of house rent	1,632.00	-	1,632.00
1847	Dzongkhag Administration, Lhuentse including eight Geogs	OAAGB- 2022-579	9	2.4.1	Short/non-deduction of house rent	1,617.00	-	1,617.00
1848	Dzongkhag Administration, Lhuentse including eight Geogs	OAAGB- 2022-579	9	2.4.1	Short/non-deduction of house rent	1,488.00	-	1,488.00
1849	Dzongkhag Administration, Lhuentse including eight Geogs	OAAGB- 2022-579	9	2.4.1	Short/non-deduction of house rent	1,632.00	-	1,632.00
1850	Dzongkhag Administration, Lhuentse including eight Geogs	OAAGB- 2022-579	9	2.4.1	Short/non-deduction of house rent	1,488.00	-	1,488.00

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1851	Dzongkhag Administration, Lhuentse including eight Geogs	OAAGB-2022-579	9	2.4.1	Short/non-deduction of house rent	2,250.00	-	2,250.00
1852	Dzongkhag Administration, Lhuentse including eight Geogs	OAAGB-2022-579	9	2.4.1	Short/non-deduction of house rent	1,512.00	-	1,512.00
1853	Dzongkhag Administration, Lhuentse including eight Geogs	OAAGB-2022-579	9	2.4.1	Short/non-deduction of house rent	1,512.00	-	1,512.00
1854	Dzongkhag Administration, Lhuentse including eight Geogs	OAAGB-2022-579	9	2.4.1	Short/non-deduction of house rent	17,318.00	-	17,318.00
1855	Dzongkhag Administration, Lhuentse including eight Geogs	OAAGB-2022-579	9	2.4.1	Short/non-deduction of house rent	26,721.00	-	26,721.00
1856	Dzongkhag Administration, Lhuentse including eight Geogs	OAAGB-2022-579	9	2.4.1	Short/non-deduction of house rent	9,527.00	9,552.06	-
1857	Dzongkhag Administration, Lhuentse including eight Geogs	OAAGB-2022-579	9	2.4.1	Short/non-deduction of house rent	1,632.00	-	1,632.00
1858	Dzongkhag Administration, Trashiyangtse including 8 Geogs	OAAGSJ-2022-515	22	2.4.1	Non-implementation of cost sharing ratio of 80:20 for procurement of greenhouse	-	-	-
1859	Dzongkhag Administration, Trashigang including 16 Geogs and three Dungkhags (Sakteng, Thrimshing & Wamrong)	OAAGSJ-2022-523	2	2.4.1	Utilization of GSB materials without obtaining permit and non-imposition of fines, penalties and compensation	1,797,645.80	-	1,797,645.80
1860	Dzongkhag Administration, Trashigang including 16 Geogs and three Dungkhags (Sakteng, Thrimshing & Wamrong)	OAAGSJ-2022-523	2	2.4.1	Utilization of GSB materials without obtaining permit and non-imposition of fines, penalties and compensation	5,479,635.90	-	5,479,635.90
1861	Dzongkhag Administration, Trashigang including 16 Geogs and three Dungkhags (Sakteng, Thrimshing & Wamrong)	OAAGSJ-2022-523	2	2.4.1	Utilization of GSB materials without obtaining permit and non-imposition of fines, penalties and compensation	2,465,870.00	-	2,465,870.00
1862	Dzongkhag Administration, Trashigang including 16 Geogs and three Dungkhags (Sakteng, Thrimshing & Wamrong)	OAAGSJ-2022-523	2	2.4.1	Utilization of GSB materials without obtaining permit and non-imposition of fines, penalties and compensation	1,554,599.98	-	1,554,599.98

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1863	Dzongkhag Administration, Trashigang including 16 Geogs and three Dungkhags (Sakteng, Thrimshing & Wamrong)	OAAGSJ-2022-523	2	2.4.1	Utilization of GSB materials without obtaining permit and non-imposition of fines, penalties and compensation	1,092,427.64	-	1,092,427.64
1864	Dzongkhag Administration, Trashigang including 16 Geogs and three Dungkhags (Sakteng, Thrimshing & Wamrong)	OAAGSJ-2022-523	2	2.4.1	Utilization of GSB materials without obtaining permit and non-imposition of fines, penalties and compensation	681,871.42	-	681,871.42
1865	Dzongkhag Administration, Trashigang including 16 Geogs and three Dungkhags (Sakteng, Thrimshing & Wamrong)	OAAGSJ-2022-523	2	2.4.1	Utilization of GSB materials without obtaining permit and non-imposition of fines, penalties and compensation	2,191,856.11	-	2,191,856.11
1866	Dzongkhag Administration, Trashigang including 16 Geogs and three Dungkhags (Sakteng, Thrimshing & Wamrong)	OAAGSJ-2022-523	2	2.4.1	Utilization of GSB materials without obtaining permit and non-imposition of fines, penalties and compensation	1,106,852.89	-	1,106,852.89
1867	Dzongkhag Administration, Trashigang including 16 Geogs and three Dungkhags (Sakteng, Thrimshing & Wamrong)	OAAGSJ-2022-523	2	2.4.1	Utilization of GSB materials without obtaining permit and non-imposition of fines, penalties and compensation	694,356.14	-	694,356.14
1868	Dzongkhag Administration, Trashigang including 16 Geogs and three Dungkhags (Sakteng, Thrimshing & Wamrong)	OAAGSJ-2022-523	7	2.4.1	Issue of tailoring machine to individual trainees despite government restrictions	-	-	-
1869	Kholongchhu Hydro Energy Limited, Trashiyangtse	OAAGSJ-2023-165	1	2.4.1	Deviation of Project Progress from Timeline Specified in Detailed Project Report	-	-	-
1870	Kholongchhu Hydro Energy Limited, Trashiyangtse	OAAGSJ-2023-165	6	2.4.1	Noncompliance with notification issued by MoF resulted in irregular payment of Price Adjustment (PA)	1,351,360.05	-	1,378,905.58
1871	Kholongchhu Hydro Energy Limited, Trashiyangtse	OAAGSJ-2023-165	7	2.4.1	Incorrect computation of material variation resulted in excess payment	6,780.33	6,829.37	-
1872	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	49,500.00	-	49,500.00
1873	Dzongkhag Administration, Samdrupjongkhar including 11 Geogs and two Dungkhags	OAAGSJ-2022-511	22	2.4.1	Construction works implemented without/beyond scope of environmental clearance and non-	59,510.00	-	59,510.00

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	(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)	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	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	-	-	-
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	OAAGTS-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)			



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1883	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	1,677,776.00		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
1886	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	892,790.65		892,790.65
1887	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	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)			

## Category 2: Non-compliances to Laws, Rules and Regulations

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

## Category 2: Non-compliances to Laws, Rules and Regulations

1905	Electricity Services Division, Bhutan Power Corporation Limited, Paro	COAD-2022- 293(n)	1.1	2.4.1	1.1 Irregularities in applicability of 100-unit free electricity (2.4.1)			
1906	Electricity Services Division, Bhutan Power Corporation Limited, Paro	COAD-2022- 293(n)	1.2	2.4.1	1.2 Discrepancies in categorization of clients (2.4.1)			
1907	Electricity Services Division, Bhutan Power Corporation Limited, Paro	COAD-2022- 293(n)	1.3	2.4.1	1.3 Non-conversion of LV temporary connections to permanent connections (2.4.1)			
1908	Electricity Services Division, Bhutan Power Corporation Limited, Paro	COAD-2022- 293(n)	1.4	2.4.1	Delay in application of revised tariff rate (2.4.1)			
1909	Electricity Services Division, Bhutan Power Corporation Limited, Paro	COAD-2022- 293(n)	1.5	2.4.1	1.5 Irregular in meter reading resulted into wrong application of tariff rate (2.4.1)			
1910	Electricity Services Division, Bhutan Power Corporation Limited, Paro	COAD-2022- 293(n)	2	2.4.1	2. Non-adherence to the deposit Work guideline (2.4.1)			
1911	Natural Resources Development Corporation Limited including Regional Office Paro, Wang Service Centre	COAD-2022- 424	4.1	2.4.1	Non-Compliance to Community Contract threshold (2.4.1)			
1912	Natural Resources Development Corporation Limited including Regional Office Paro, Wang Service Centre	COAD-2022- 424	4.2	2.4.1	Deviation of work executed at site from the drawing and BOQ (2.4.1)			
1913	Bhutan Agro Industries Limited	COAD-2022- 482	2	2.4.1	2. Delay in recording of stores and spared issued in the system (2.4.1)			
1914	Bhutan Telecom Limited (Corporate Office including Area and Branch offices)	COAD-2022- 483	2.1	2.4.1	2.1 Customer names not updated in the KYC (2.4.1)			
1915	Bhutan Telecom Limited (Corporate Office including Area and Branch offices)	COAD-2022- 483	2.3	2.4.1	2.3 Improper recording of CID, passport and work permit numbers in the KYC system (2.4.1)			
1916	Bhutan Telecom Limited (Corporate Office including Area and Branch offices)	COAD-2022- 483	2.4	2.4.1	2.4 Multiple SIMs registered in same CID number (2.4.1)			

## Category 2: Non-compliances to Laws, Rules and Regulations

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

### Category 3: Shortfalls, Lapses and Deficiencies

Sl. 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 re-deposit 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 Goegs 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 Agriculture & Resilient Livelihood Enhancement Programme (CARLEP), Wengkhari including Regional Office, Khangma, and implementing agencies of Lhuntse, Mongar, P/gatshel,	OAAGB-2022-411	24	3.2.1	Non-construction of Green House	-	-	-

### Category 3: Shortfalls, Lapses and Deficiencies

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

### Category 3: Shortfalls, Lapses and Deficiencies

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	-	-	-
26	National Institute of Zorigchusum, Trashiyangtse	OAAGSJ-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	OAAGSJ-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	OAAGSJ-2023-86	8	3.2.13	Short deduction of house rent due to differences in carpet area	16,714.05	16,725.04	-

### Category 3: Shortfalls, Lapses and Deficiencies

33	Jigme Namgyel Engineering College, Deothang	OAAGSJ-2023-86	8	3.2.13	Short deduction of house rent due to differences in carpet area	55,313.80	55,350.17	-
34	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	56,146.25	-
35	Jigme Namgyel Engineering College, Deothang	OAAGSJ-2023-86	8	3.2.13	Short deduction of house rent due to differences in carpet area	26,668.71	26,668.71	-
36	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	59,282.23	-
37	Jigme Namgyel Engineering College, Deothang	OAAGSJ-2023-86	8	3.2.13	Short deduction of house rent due to differences in carpet area	55,313.80	55,313.80	-
38	Jigme Namgyel Engineering College, Deothang	OAAGSJ-2023-86	8	3.2.13	Short deduction of house rent due to differences in carpet area	26,668.71	26,668.71	-
39	Jigme Namgyel Engineering College, Deothang	OAAGSJ-2023-86	8	3.2.13	Short deduction of house rent due to differences in carpet area	24,201.98	24,201.98	-
40	Jigme Namgyel Engineering College, Deothang	OAAGSJ-2023-86	8	3.2.13	Short deduction of house rent due to 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	-
42	Jigme Namgyel Engineering College, Deothang	OAAGSJ-2023-86	8	3.2.13	Short deduction of house rent due to differences in carpet area	26,668.71	26,668.71	-
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	-
44	Jigme Namgyel Engineering College, Deothang	OAAGSJ-2023-86	8	3.2.13	Short deduction of house rent due to differences in carpet area	60,296.33	60,296.33	-
45	Jigme Namgyel Engineering College, Deothang	OAAGSJ-2023-86	8	3.2.13	Short deduction of house rent due to differences in carpet area	26,668.71	26,668.71	-



### Category 3: Shortfalls, Lapses and Deficiencies

46	Jigme Namgyel Engineering College, Deothang	OAAGSJ-2023-86	8	3.2.13	Short deduction of house rent due to 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	-
48	Jigme Namgyel Engineering College, Deothang	OAAGSJ-2023-86	8	3.2.13	Short deduction of house rent due to differences in carpet area	57,050.02	57,050.02	-
49	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	-
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	-
51	Jigme Namgyel Engineering College, Deothang	OAAGSJ-2023-86	8	3.2.13	Short deduction of house rent due to differences in carpet area	8,058.43	8,058.43	-
52	Jigme Namgyel Engineering College, Deothang	OAAGSJ-2023-86	8	3.2.13	Short deduction of house rent due to differences in carpet area	24,201.98	24,201.98	-
53	Jigme Namgyel Engineering College, Deothang	OAAGSJ-2023-86	8	3.2.13	Short deduction of house rent due to differences in carpet area	25,991.53	25,991.53	-
54	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	4,249.54	-
55	Jigme Namgyel Engineering College, Deothang	OAAGSJ-2023-86	8	3.2.13	Short deduction of house rent due to differences in carpet area	99,154.56	99,154.56	-
56	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	27,664.07	-
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	-
58	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	-

### Category 3: Shortfalls, Lapses and Deficiencies

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	-
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	-
62	Jigme Namgyel Engineering College, Deothang	OAAGSJ-2023-86	8	3.2.13	Short deduction of house rent due to differences in carpet area	7,064.96	7,064.96	-
63	Jigme Namgyel Engineering College, Deothang	OAAGSJ-2023-86	8	3.2.13	Short deduction of house rent due to differences in carpet area	39,682.84	39,682.84	-
64	Jigme Namgyel Engineering College, Deothang	OAAGSJ-2023-86	8	3.2.13	Short deduction of house rent due to differences in carpet area	4,726.77	4,726.77	-
65	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	-
66	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	-
67	Jigme Namgyel Engineering College, Deothang	OAAGSJ-2023-86	8	3.2.13	Short deduction of house rent due to differences in carpet area	39,682.84	39,682.84	-
68	Jigme Namgyel Engineering College, Deothang	OAAGSJ-2023-86	8	3.2.13	Short deduction of house rent due to differences in carpet area	4,310.66	4,310.66	-
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	-
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	-

### Category 3: Shortfalls, Lapses and Deficiencies

72	Jigme Namgyel Engineering College, Deothang	OAAGSJ-2023-86	8	3.2.13	Short deduction of house rent due to differences in carpet area	73,191.29	73,239.41	-
73	Jigme Namgyel Engineering College, Deothang	OAAGSJ-2023-86	8	3.2.13	Short deduction of house rent due to differences in carpet area	37,155.88	37,155.88	-
74	Jigme Namgyel Engineering College, Deothang	OAAGSJ-2023-86	8	3.2.13	Short deduction of house rent due to differences in carpet area	13,364.38	13,364.38	-
75	Jigme Namgyel Engineering College, Deothang	OAAGSJ-2023-86	8	3.2.13	Short deduction of house rent due to differences in carpet area	13,559.51	13,559.51	-
76	Jigme Namgyel Engineering College, Deothang	OAAGSJ-2023-86	8	3.2.13	Short deduction of house rent due to differences in carpet area	4,996.51	4,996.51	-
77	Jigme Namgyel Engineering College, Deothang	OAAGSJ-2023-86	8	3.2.13	Short deduction of house rent due to differences in carpet area	13,364.38	13,364.38	-
78	Jigme Namgyel Engineering College, Deothang	OAAGSJ-2023-86	8	3.2.13	Short deduction of house rent due to differences in carpet area	5,680.95	5,680.95	-
79	Jigme Namgyel Engineering College, Deothang	OAAGSJ-2023-86	8	3.2.13	Short deduction of house rent due to differences in carpet area	9,198.17	9,198.17	-
80	Jigme Namgyel Engineering College, Deothang	OAAGSJ-2023-86	8	3.2.13	Short deduction of house rent due to differences in carpet area	13,138.14	13,138.14	-
81	Jigme Namgyel Engineering College, Deothang	OAAGSJ-2023-86	8	3.2.13	Short deduction of house rent due to differences in carpet area	4,724.67	4,724.67	-
82	Jigme Namgyel Engineering College, Deothang	OAAGSJ-2023-86	8	3.2.13	Short deduction of house rent due to differences in carpet area	3,241.70	3,241.70	-
83	Jigme Namgyel Engineering College, Deothang	OAAGSJ-2023-86	8	3.2.13	Short deduction of house rent due to differences in carpet area	26,668.71	26,668.71	-
84	Jigme Namgyel Engineering College, Deothang	OAAGSJ-2023-86	8	3.2.13	Short deduction of house rent due to differences in carpet area	21,495.28	21,495.28	-

### Category 3: Shortfalls, Lapses and Deficiencies

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	-
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	-
91	Jigme Namgyel Engineering College, Deothang	OAAGSJ-2023-86	8	3.2.13	Short deduction of house rent due to differences in carpet area	39,682.84	39,682.84	-
92	Jigme Namgyel Engineering College, Deothang	OAAGSJ-2023-86	8	3.2.13	Short deduction of house rent due to differences in carpet area	18,304.16	18,304.16	-
93	Jigme Namgyel Engineering College, Deothang	OAAGSJ-2023-86	8	3.2.13	Short deduction of house rent due to differences in carpet area	2,338.26	2,338.26	-
94	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	-
95	Jigme Namgyel Engineering College, Deothang	OAAGSJ-2023-86	8	3.2.13	Short deduction of house rent due to differences in carpet area	21,740.25	21,740.25	-
96	Jigme Namgyel Engineering College, Deothang	OAAGSJ-2023-86	8	3.2.13	Short deduction of house rent due to differences in carpet area	55,313.80	55,313.80	-
97	Regional Office, Department of Roads, Trashigang	OAAGSJ-2023-171	7	3.2.13	Non deduction of rent – Nu. 596,467.28	35,240.82	-	35,240.82

### Category 3: Shortfalls, Lapses and Deficiencies

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
99	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
100	Regional Office, Department of Roads, Trashigang	OAAGSJ-2023-171	7	3.2.13	Non deduction of rent – Nu. 596,467.28	34,935.74	-	34,935.74
101	Regional Office, Department of Roads, Trashigang	OAAGSJ-2023-171	7	3.2.13	Non deduction of rent – Nu. 596,467.28	34,935.74	-	34,935.74
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	3.2.13	Non deduction of rent – Nu. 596,467.28	218,635.83	-	218,635.83
105	Regional Office, Department of Roads, Trashigang	OAAGSJ-2023-171	7	3.2.13	Non deduction of rent – Nu. 596,467.28	8,501.39	-	8,501.39
106	Regional Office, Department of Roads, Trashigang	OAAGSJ-2023-171	7	3.2.13	Non deduction of rent – Nu. 596,467.28	28,024.58	-	28,024.58
107	Regional Office, Department of Roads, Trashigang	OAAGSJ-2023-171	7	3.2.13	Non deduction of rent – Nu. 596,467.28	32,337.28	-	32,337.28
108	Regional Office, Department of Roads, Trashigang	OAAGSJ-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	-	-	-
110	College of Natural Resources, Lobesa, Punakha	OAAGTS-2022-394	2	3.2.13	2. Non adherence to the requirement of the University Financial Manual on			

### Category 3: Shortfalls, Lapses and Deficiencies

					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)			

### Category 3: Shortfalls, Lapses and Deficiencies

123	Rabdeys, Dratshang Lhentshog	GGD-2023-121	4.2	3.2.2	Physical shortage of text book printed by Dratshang Lhentshog Printing house (3.2.2)	-	-	-
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)	-	-	-
127	Dzongkhag Administration, Samtse including 15 Goegs, Dungkhags Administration, Tashichhoeling & Dophuchen	OAAGPL-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	-
131	Skills Training & Education Pathways Upgradation project. Implemented by DoTE, MoLHR & DoSE, MoE. Funded by ADB (FIC 4632)	RTICD-2022-494	2	3.2.2	Non-delivery of procured Tools & Equipments by suppliers worth	181,232.00	181,232.00	-
132	Dungsam Cement Corporation Limited, Nganglam	OAAGSJ-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	OAAGSJ-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-2023-130	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

### Category 3: Shortfalls, Lapses and Deficiencies

135	Bhutan Postal Corporation Ltd.	COAD-2023-230	1	3.2.2	Discrepancies in stock items between the system inventory report and joint 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	-	-	-
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
144	Dzongkhag Administration, Gasa including four geogs	GGD-2022-461	1.3	3.2.5	Irregularities in Handling, Storing and Using of explosive items - Nu. 56,816.15 (3.2.5)	56,816.15	-	56,816.15
145	Tala Hydro Power Plant	OAAGPL-2022-451	2	3.2.5	2. Improper supervision of obsolete vehicles (3.1.4)	-	-	-
146	National Jersey Breeding Centre, Samtse	OAAGPL-2023-14	1	3.2.5	Non-surrender of Unserviceable or Obsolete Items worth Nu. 1,995,257.00	-	-	-



### Category 3: Shortfalls, Lapses and Deficiencies

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	OAAGSJ-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	-
157	Dzongkhag Administration, Samtse including 15 Goegs, Dungkhags Administration, Tashichhoeling & Dophuchen	OAAGPL-2022-391	2.2	3.2.6	Defective works in RCC Causeway & V-Shape Drain	-	-	-
158	Dzongkhag Administration, Samtse including 15 Goegs,	OAAGPL-2022-391	3	3.2.6	Defective work along Re-surfacing of Urban road within Samtse Municipality	-	-	-

### Category 3: Shortfalls, Lapses and Deficiencies

	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 Laptakha 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	-	-	-

### Category 3: Shortfalls, Lapses and Deficiencies

169	Commercial Agriculture & Resilient Livelihood Enhancement Programme (CARLEP), Wengkhaw including Regional Office, Khangma, and implementing agencies of Lhuntse, Mongar, P/gatshel,	OAAGB-2022-411	7	3.2.6	Issues noted in chaff cutter distributed to beneficiaries	-	-	-
170	Commercial Agriculture & Resilient Livelihood Enhancement Programme (CARLEP), Wengkhaw including Regional Office, Khangma, and implementing agencies of Lhuntse, Mongar, P/gatshel,	OAAGB-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	-	-	-
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	OAAGB-2022-408	58.5	3.2.6	Defective window shutters and inferior plywood lining (3.2.6)	-	-	-
174	Dzongkhag Administration, Zhemgang including eight Geogs	OAAGB-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)			

### Category 3: Shortfalls, Lapses and Deficiencies

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)	-	-	-
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)	-	-	-

### Category 3: Shortfalls, Lapses and Deficiencies

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
193	Construction of 40 bedded hospital at Dewathang. Implemented by HIDD, DoMSHI, MoH. GoI PTA (FIC 2958)	SCID-2022-500	4	3.2.7	Non-functional of Auto-sensing Surgical scrub machine	150,000.00	-	150,000.00
194	Construction of 40 bedded hospital at Dewathang. Implemented by HIDD, DoMSHI, MoH. GoI PTA (FIC 2958)	SCID-2022-500	5	3.2.7	Defective works for building and site development	-	-	-
195	Food Security & Agriculture 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	-	-	-
200	Dzongkhag Administration, Bumthang including four Geogs	OAAGB-2022-410	1.8	3.2.7	Defective works along various stretches of the road	-	-	-

### Category 3: Shortfalls, Lapses and Deficiencies

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

### Category 3: Shortfalls, Lapses and Deficiencies

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

### Category 3: Shortfalls, Lapses and Deficiencies

	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 Wopu 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,	OAAGPL-2022-391	43	3.3.1	No ownership/Improper usage of Sanitary Landfill (3.3.1)	-	-	-



### Category 3: Shortfalls, Lapses and Deficiencies

	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	-	-	-
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 Agriculture & Resilient Livelihood Enhancement Programme (CARLEP), Wengkhaw 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 Agriculture & Resilient Livelihood Enhancement Programme (CARLEP), Wengkhaw 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	OAAGB-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	-	-	-

### Category 3: Shortfalls, Lapses and Deficiencies

243	Dzongkhag Administration, Lhuentse including eight Geogs	OAAGB-2022-579	24	3.3.1	Avoidable expenditure due to irregular award of supply to other than the 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			
250	Druk Holding & Investments	COAD-2022-275(n)	1	3.3.1	i) Improper feasibility studies for implementation of SAP software by Bhutan Telecom leading to wasteful expenditures Nu. 145,865,757.07 (3.3.1)	145,865,757.07		145,865,757.07
251	Natural Resources Development Corporation Limited including Regional Office Paro, Wang Service Centre	COAD-2022-424	5	3.3.1	Wasteful expenditure (3.3.1)			
252	National Housing Development Corporation Limited	COAD-2022-519	4	3.3.1	4. Wasteful Expenditure (3.3.1)			
253	Dzongkhag Administration, Samtse including 15 Geogs, Dungkhags Administration, Tashichhoeling & Dophuchen	OAAGPL-2022-391	17.1	3.3.10	Non-implementation of RWSS activity - Nu.2,889,196.00	2,889,196.00	-	2,889,196.00

### Category 3: Shortfalls, Lapses and Deficiencies

254	Food Security & Agriculture Productivity Project (FSAPP) funded by Global Agriculture & Food Security Program (FSAPP). PMU with MoAF. Funded by WB	RTICD-2022-426	2	3.3.10	Non-execution of electric fencing work 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 Agriculture & Resilient Livelihood Enhancement Programme (CARLEP), Wengkhari 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	-
260	Dzongkhag Administration, Zhemgang including eight Geogs	OAAGB-2022-408	14.2	3.3.12	Uneconomical expenditure	59,833.00	61,013.27	-
261	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	3	3.3.12	Construction of Semi-Permanent Staff Quarters without equivalent benefits	-	-	-
262	Kouphuku International Dairy 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

### Category 3: Shortfalls, Lapses and Deficiencies

263	ORIO Project, Dagapela under Department of Roads, Sarpang	OAAGTS-2023-61	1	3.3.12	1. Incomprehensible payment against Hire Chagres of Air Compressor and 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	-	-	-
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 Agriucture & Resilient Livelihood Enhancement Programme (CARLEP), Wengkharr	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	-

### Category 3: Shortfalls, Lapses and Deficiencies

	including Regional Office, Khangma, and implementing agencies of Lhuntse, Mongar, P/gatshel,							
275	Commercial Agriculture & Resilient Livelihood Enhancement Programme (CARLEP), Wengkhaw including Regional Office, Khangma, and implementing 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
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	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)			
282	Dungkhag Court, Lingzhi	GGD-2022-620	2	3.3.20	Adjustment of prior year advance without supporting documents- 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
284	Rabdeys, Dratshang Lhentshog	GGD-2023-121	4.1	3.3.20	Payment/Adjustment made on cost abstract without being substantiated by complete supporting documents (Nu.294,750.00) (3.3.20)	294,750.00	-	294,750.00

### Category 3: Shortfalls, Lapses and Deficiencies

285	Rabdeys, Dratshang Lhentshog	GGD-2023-121	7.1	3.3.20	Payment made without being substantiated by complete supporting documents and direct award of printing and publication work (Nu.3,258,000.00 ) (3.3.20)	3,258,000.00	-	3,258,000.00
286	Rabdeys, Dratshang Lhentshog	GGD-2023-121	8	3.3.20	Payment made on Photocopied bill/documents: - Nu. 301,990.00	301,990.00	-	301,990.00
287	Royal Privy Council	GGD-2023-266	3	3.3.20	Payment made without adequate documentation to support the expenditures amounting to Nu. 30,425.00-(3.3.20)	30,425.00	-	30,425.00
288	Dratshang Lhentshog Secretariat	GGD-2023-50	4.1	3.3.20	Excess Payment due to mismatch figures in payment voucher and bills - Nu. 52,795.58 (3.3.20)	52,795.58	-	52,795.58
289	Dzongkhag Administration, Samtse including 15 Goegs, Dungkhags Administration, Tashichhoeling & Dophuchen	OAAGPL-2022-391	48.1	3.3.20	Payment without supporting documents amounting - Nu.959,248.22	759,479.35	-	774,960.24
290	Thromde , Phuentsholing including CD account, Revenue & Education Subsidy	OAAGPL-2023-248	7	3.3.20	Improper documentation and less execution of work at site	-	-	-
291	Thromde , Phuentsholing including CD account, Revenue & Education Subsidy	OAAGPL-2023-248	13.1	3.3.20	Payments made on improper documents/without supporting documents -Nu.1,988,925.00	1,988,925.00	-	1,988,925.00
292	Dzongkhag Administration, Zhemgang including eight Geogs	OAAGB-2022-408	9	3.3.20	Payment without supporting documents for acquisition of Eicher Bus for Yebilaptsa Central School Nu. 47,676.00 and lapses thereof.	47,676.00	-	47,676.00
293	Dzongkhag Administration, Zhemgang including eight Geogs	OAAGB-2022-408	21.2	3.3.20	Mismatch of Names and Citizenship Identity Card numbers resulting to doubtful payment of wages	33,000.00	-	33,000.00
294	Dzongkhag Administration, Zhemgang including eight Geogs	OAAGB-2022-408	55	3.3.20	Payment made without work order or supply order	1,063,850.00	1,086,234.57	-
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	-
296	Dzongkhag Administration, Zhemgang including eight Geogs	OAAGB-2022-408	85	3.3.20	Procurement and issue of PF toilet materials without details of beneficiaries	931,977.00	-	931,977.00

### Category 3: Shortfalls, Lapses and Deficiencies

297	Technical Training Institute, Chumey, Bumthang	OAAGB-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	-

### Category 3: Shortfalls, Lapses and Deficiencies

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



### Category 3: Shortfalls, Lapses and Deficiencies

					Post Management System (CPMS) data - Nu. 267,876.00 (3.3.21)			
318	Dzongkha Development Commission	GGD-2022-615	1	3.3.21	Inadmissible payment of Travelling and Daily allowances (TA/DA) due to mismatch of travel claims with Check Post Management System (CPMS) data - Nu. 267,876.00 (3.3.21)	45,316.00	45,405.39	-
319	Dzongkha Development Commission	GGD-2022-615	1	3.3.21	Inadmissible payment of Travelling and Daily allowances (TA/DA) due to mismatch of travel claims with Check Post Management System (CPMS) data - Nu. 267,876.00 (3.3.21)	25,500.00	25,550.30	-
320	Dzongkha Development Commission	GGD-2022-615	1	3.3.21	Inadmissible payment of Travelling and Daily allowances (TA/DA) due to mismatch of travel claims with Check Post Management System (CPMS) data - Nu. 267,876.00 (3.3.21)	25,500.00	25,550.30	-
321	Dzongkha Development Commission	GGD-2022-615	1	3.3.21	Inadmissible payment of Travelling and Daily allowances (TA/DA) due to mismatch of travel claims with Check Post Management System (CPMS) data - Nu. 267,876.00 (3.3.21)	17,300.00	17,334.13	-
322	Dzongkha Development Commission	GGD-2022-615	1	3.3.21	Inadmissible payment of Travelling and Daily allowances (TA/DA) due to mismatch of travel claims with Check Post Management System (CPMS) data - Nu. 267,876.00 (3.3.21)	19,500.00	19,538.47	-
323	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)	27,750.00	27,804.74	-
324	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)	15,000.00	-	15,000.00
325	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)	3,910.00	3,920.28	-
326	Dzongkha Development Commission	GGD-2022-615	2	3.3.21	Excess Payment of Daily Allowance for officials who have attended	5,250.00	5,263.81	-

### Category 3: Shortfalls, Lapses and Deficiencies

					workshops/Day meeting - Nu.648,160.00 (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	-
328	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)	45,750.00	45,840.25	-
329	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)	12,000.00	12,023.67	-
330	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)	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	-
332	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)	47,250.00	47,343.21	-
333	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)	20,250.00	20,289.95	-
334	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	15,791.43	(13.81)
335	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	16,102.11	-
336	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)	33,000.00	33,175.56	-

### Category 3: Shortfalls, Lapses and Deficiencies

337	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	-
338	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	-
339	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)	10,500.00	10,520.71	-
340	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)	10,500.00	10,520.71	-
341	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)	10,500.00	10,520.71	-
342	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)	13,500.00	13,526.63	-
343	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)	36,750.00	36,822.49	-
344	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)	36,750.00	36,822.49	-
345	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)	27,000.00	27,053.26	-
346	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)	36,750.00	36,822.49	-
347	Dzongkha Development Commission	GGD-2022-615	2	3.3.21	Excess Payment of Daily Allowance for officials who have attended	25,500.00	25,550.30	-

### Category 3: Shortfalls, Lapses and Deficiencies

					workshops/Day meeting - Nu.648,160.00 (3.3.21)			
348	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)	10,500.00	10,520.71	-
349	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)	25,500.00	25,550.30	-
350	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)	17,250.00	17,284.03	-
351	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)	36,750.00	36,750.00	-
352	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)	39,750.00	39,750.00	-
353	Dzongkhag Administration, Thimphu including 8 Geogs and Lingzhi Drungkhag Administration	GGD-2022-464	4	3.3.21	Excess payment for the construction of Girl's hostel and kitchen at Kuzhugchen MSS -Nu. 145,574.00(3.3.21)	-	-	-
354	Dzongkhag Administration, Thimphu including 8 Geogs and Lingzhi Drungkhag Administration	GGD-2022-464	8.1	3.3.21	Excess payment due to less -deduction of Windows from the half brick work in super-structure -Nu. 24,990.00(3.3.21)	24,990.00	24,990.00	-
355	Dzongkhag Administration, Thimphu including 8 Geogs and Lingzhi Drungkhag Administration	GGD-2022-464	9.1	3.3.21	Excess payment due non-deduction of openings- Nu. 22,049.28(3.3.21)	22,049.28	22,817.68	-
356	Dzongkhag Administration, Thimphu including 8 Geogs and Lingzhi Drungkhag Administration	GGD-2022-464	9.2	3.3.21	Inadmissible payment for Occupational Health and Safety (OHS2) - Nu. 95,196.00(3.3.21)	95,196.00	95,196.00	-
357	Dzongkhag Administration, Thimphu including 8 Geogs and Lingzhi Drungkhag Administration	GGD-2022-464	10.1	3.3.21	Excess payment due to short execution of works- Nu. 113,463.00(3.3.21)	113,463.00	113,463.00	-

### Category 3: Shortfalls, Lapses and Deficiencies

358	Dzongkhag Administration, Thimphu including 8 Geogs and Lingzhi Drungkhag Administration	GGD-2022-464	11.1	3.3.21	Excess payment due to non-deduction of RCC from concrete brick work - Nu. 178,233.60(3.3.21)	178,233.60	190,421.85	-
359	Dzongkhag Administration, Thimphu including 8 Geogs and Lingzhi Drungkhag Administration	GGD-2022-464	16	3.3.21	Excess payment of Special Retirement Scheme for Gaydrung-Nu. 134,080.00 (3.2.21)	16,760.00	16,980.41	-
360	Dzongkhag Administration, Thimphu including 8 Geogs and Lingzhi Drungkhag Administration	GGD-2022-464	16	3.3.21	Excess payment of Special Retirement Scheme for Gaydrung-Nu. 134,080.00 (3.2.21)	16,760.00	-	16,760.00
361	Dzongkhag Administration, Thimphu including 8 Geogs and Lingzhi Drungkhag Administration	GGD-2022-464	16	3.3.21	Excess payment of Special Retirement Scheme for Gaydrung-Nu. 134,080.00 (3.2.21)	16,760.00	-	16,760.00
362	Dzongkhag Administration, Thimphu including 8 Geogs and Lingzhi Drungkhag Administration	GGD-2022-464	16	3.3.21	Excess payment of Special Retirement Scheme for Gaydrung-Nu. 134,080.00 (3.2.21)	16,760.00	-	16,760.00
363	Dzongkhag Administration, Thimphu including 8 Geogs and Lingzhi Drungkhag Administration	GGD-2022-464	16	3.3.21	Excess payment of Special Retirement Scheme for Gaydrung-Nu. 134,080.00 (3.2.21)	16,760.00	16,991.43	-
364	Dzongkhag Administration, Thimphu including 8 Geogs and Lingzhi Drungkhag Administration	GGD-2022-591	1	3.3.21	Release of excess subsidy – Nu. 10,122,896.00 (3.3.21)	-	-	-
365	Dzongkhag Administration, Thimphu including 8 Geogs and Lingzhi Drungkhag Administration	GGD-2022-464	17	3.3.21	Excess payment of stipend at Lingzhi Pry School- Nu. 38,800.00(3.3.21)	38,800.00	38,902.05	-
366	Urban Transport Project. PMU with Cabinet Secretariat. Funded by GEF	GGD-2022-591	3	3.3.21	Excess Payment due to Less Execution of Work - Nu. 166, 114.65 ( 3.3.21)	166,114.45	174,306.40	-
367	Dzongkhag Administration, Thimphu including 8 Geogs and Lingzhi Drungkhag Administration	GGD-2022-464	2	3.3.21	Full DA paid for the absence of less than 12 hours from the duty station -Nu. 50,500.00(3.3.21)	25,000.00	-	25,000.00
368	Dzongkhag Administration, Thimphu including 8 Geogs and Lingzhi Drungkhag Administration	GGD-2022-464	2	3.3.21	Full DA paid for the absence of less than 12 hours from the duty station -Nu. 50,500.00(3.3.21)	2,500.00	2,748.22	-

### Category 3: Shortfalls, Lapses and Deficiencies

369	Dzongkhag Administration, Thimphu including 8 Geogs and Lingzhi Drungkhag Administration	GGD-2022-464	2	3.3.21	Full DA paid for the absence of less than 12 hours from the duty station -Nu. 50,500.00(3.3.21)	2,000.00	2,153.86	-
370	Dzongkhag Administration, Thimphu including 8 Geogs and Lingzhi Drungkhag Administration	GGD-2022-464	2	3.3.21	Full DA paid for the absence of less than 12 hours from the duty station -Nu. 50,500.00(3.3.21)	3,000.00	3,041.42	-
371	Dzongkhag Administration, Thimphu including 8 Geogs and Lingzhi Drungkhag Administration	GGD-2022-464	2	3.3.21	Full DA paid for the absence of less than 12 hours from the duty station -Nu. 50,500.00(3.3.21)	9,000.00	-	9,000.00
372	Dzongkhag Administration, Thimphu including 8 Geogs and Lingzhi Drungkhag Administration	GGD-2022-464	2	3.3.21	Full DA paid for the absence of less than 12 hours from the duty station -Nu. 50,500.00(3.3.21)	4,500.00	-	4,500.00
373	Department of Culture including National Library & Archives, Royal Academy of Performing Arts and Hindu Dharma Sumudhya	GGD-2022-589	2	3.3.21	1.2 Excess payment made due to erroneous measurement for valuation of the property. Nu. 3,346,412.60 (3.3.21)	-	-	-
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	-
375	Directorate of Services including all other Departments of MoFA	GGD-2023-73	8	3.3.21	8. Mismatch of census records maintained in ZEST resulting into excess payment of transportation charges -Nu. 52,365.76(3.3.21)	52,365.76	-	56,187.76
376	Directorate of Services including all other Departments of MoFA	GGD-2023-73	2	3.3.21	2. Excess salary paid due to one additional annual increment during pay revision and promotion– Nu. 59,540.00 (3.3.21)	27,960.00	28,309.31	-
377	Directorate of Services including all other Departments of MoFA	GGD-2023-73	2	3.3.21	2. Excess salary paid due to one additional annual increment during pay revision and promotion– Nu. 59,540.00 (3.3.21)	17,700.00	17,758.19	-
378	Directorate of Services including all other Departments of MoFA	GGD-2023-73	2	3.3.21	2. Excess salary paid due to one additional annual increment during pay revision and promotion– Nu. 59,540.00 (3.3.21)	13,680.00	14,444.58	-
379	Supreme Court of Bhutan	GGD-2023-129	2	3.3.21	Excess payment due to short/non-execution of work Nu. 227300(3.3.21)	113,000.00	113,965.92	-

### Category 3: Shortfalls, Lapses and Deficiencies

380	Supreme Court of Bhutan	GGD-2023-129	2	3.3.21	Excess payment due to short/non-execution of work Nu. 227300(3.3.21)	47,000.00	47,000.00	-
381	Supreme Court of Bhutan	GGD-2023-129	2	3.3.21	Excess payment due to short/non-execution of work Nu. 227300(3.3.21)	7,300.00	7,568.80	-
382	Supreme Court of Bhutan	GGD-2023-129	2	3.3.21	Excess payment due to short/non-execution of work Nu. 227300(3.3.21)	60,000.00	60,000.00	-
383	Royal Institute of Tourism and Hospitality	GGD-2023-271	1	3.3.21	Inadmissible payments made to Tashi Namgay Resort: Nu. 15,150.00 (3.3.21)	15,150.00	15,150.00	-
384	Royal Institute of Tourism and Hospitality	GGD-2023-271	2	3.3.21	Excess payment made for Kitchen items purchased – Nu. 47,971.50(3.3.21)	47,971.50	48,980.87	-
385	Rabdeys, Dratshang Lhentshog	GGD-2023-121	1.1	3.3.21	Excess payment due to short/non-execution of BoQ item work – Nu. 749,833.36 ( 3.3.21)	749,833.36	-	749,833.36
386	Rabdeys, Dratshang Lhentshog	GGD-2023-121	6	3.3.21	Excess Payment of DSA (Nu.34,560.00 ) (3.3.21)	34,560.00	-	34,560.00
387	Tourism Council of Bhutan including Foreign Exchange (FOREX) Accounts and Allocation for Sustainable Tourism Development	GGD-2023-142	2	3.3.21	Excess payment due to non-execution of work as per BoQ - Nu. 47,105.10 (3.3.21)	47,105.10	-	48,065.27
388	Tourism Council of Bhutan including Foreign Exchange (FOREX) Accounts and Allocation for Sustainable Tourism Development	GGD-2023-142	1	3.3.21	Inadmissible payment due to non-execution of works at site– Nu. 220,167.90 (3.3.21)	220,167.90	-	224,655.71
389	Tourism Council of Bhutan including Foreign Exchange (FOREX) Accounts and Allocation for Sustainable Tourism Development	GGD-2023-142	3	3.3.21	Inadmissible payment of honorarium for hire of experts - Nu. 96,156.00(3.3.21)	7,500.00	-	7,500.00
390	Tourism Council of Bhutan including Foreign Exchange (FOREX) Accounts and Allocation for Sustainable Tourism Development	GGD-2023-142	3	3.3.21	Inadmissible payment of honorarium for hire of experts - Nu. 96,156.00(3.3.21)	7,500.00	-	7,500.00

### Category 3: Shortfalls, Lapses and Deficiencies

391	Tourism Council of Bhutan including Foreign Exchange (FOREX) Accounts and Allocation for Sustainable Tourism Development	GGD-2023-142	3	3.3.21	Inadmissible payment of honorarium for hire of experts - Nu. 96,156.00(3.3.21)	3,750.00	-	3,750.00
392	Tourism Council of Bhutan including Foreign Exchange (FOREX) Accounts and Allocation for Sustainable Tourism Development	GGD-2023-142	3	3.3.21	Inadmissible payment of honorarium for hire of experts - Nu. 96,156.00(3.3.21)	3,750.00	-	3,750.00
393	Tourism Council of Bhutan including Foreign Exchange (FOREX) Accounts and Allocation for Sustainable Tourism Development	GGD-2023-142	3	3.3.21	Inadmissible payment of honorarium for hire of experts - Nu. 96,156.00(3.3.21)	2,500.00	-	2,500.00
394	Tourism Council of Bhutan including Foreign Exchange (FOREX) Accounts and Allocation for Sustainable Tourism Development	GGD-2023-142	3	3.3.21	Inadmissible payment of honorarium for hire of experts - Nu. 96,156.00(3.3.21)	3,750.00	-	3,750.00
395	Tourism Council of Bhutan including Foreign Exchange (FOREX) Accounts and Allocation for Sustainable Tourism Development	GGD-2023-142	3	3.3.21	Inadmissible payment of honorarium for hire of experts - Nu. 96,156.00(3.3.21)	10,500.00	-	10,500.00
396	Tourism Council of Bhutan including Foreign Exchange (FOREX) Accounts and Allocation for Sustainable Tourism Development	GGD-2023-142	3	3.3.21	Inadmissible payment of honorarium for hire of experts - Nu. 96,156.00(3.3.21)	12,750.00	-	12,750.00
397	Tourism Council of Bhutan including Foreign Exchange (FOREX) Accounts and Allocation for Sustainable Tourism Development	GGD-2023-142	3	3.3.21	Inadmissible payment of honorarium for hire of experts - Nu. 96,156.00(3.3.21)	9,000.00	-	9,000.00
398	Tourism Council of Bhutan including Foreign Exchange (FOREX) Accounts and Allocation for Sustainable Tourism Development	GGD-2023-142	3	3.3.21	Inadmissible payment of honorarium for hire of experts - Nu. 96,156.00(3.3.21)	12,278.00	-	12,278.00
399	Tourism Council of Bhutan including Foreign Exchange (FOREX) Accounts and Allocation	GGD-2023-142	3	3.3.21	Inadmissible payment of honorarium for hire of experts - Nu. 96,156.00(3.3.21)	13,878.00	-	13,878.00



### Category 3: Shortfalls, Lapses and Deficiencies

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

### Category 3: Shortfalls, Lapses and Deficiencies

408	Dratshang Lhentshog Secretariat	GGD-2023-50	1	3.3.21	Inadmissible payment of TA/DA due to mismatch of travel claims with CPMS 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	-	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	-	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	-

### Category 3: Shortfalls, Lapses and Deficiencies

418	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)	8,750.00	8,750.00	-
419	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)	5,000.00	5,000.00	-
420	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)	2,500.00	-	2,500.00
421	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)	7,140.00	7,140.00	-
422	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)	1,500.00	1,500.00	-
423	Bhutan Olympic Committee including 16 Federations	GGD-2023-207	1	3.3.21	Excess payment made to the contractor - Nu. 81,810.00 (3.3.21)	81,810.00	-	83,531.37
424	Bhutan Olympic Committee including 16 Federations	GGD-2023-207	2	3.3.21	Excess payment for installation of Luminaries Nu. 40,000.00 (3.3.21)	40,000.00	-	40,000.00
425	Bhutan Olympic Committee including 16 Federations	GGD-2023-207	3	3.3.21	Excess Payment due to Short Execution of Work - Nu. 120,720.00 (3.3.21)	120,720.00	-	123,260.08
426	Bhutan Olympic Committee including 16 Federations	GGD-2023-207	6	3.3.21	Double payment of tuition fee and stipend -Nu. 114,006.00 (3.3.21)	114,006.00	-	114,006.00
427	Royal Bhutan Police, HQ including RBP Division I, Paro; Prison Service Division; and Fire Fighting Services	GGD-2023-116	2	3.3.21	Excess payment due to incorrect computation of price adjustment-Nu. 1,276,684.41(3.3.21)	1,276,684.41	1,276,684.41	-

### Category 3: Shortfalls, Lapses and Deficiencies

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

### Category 3: Shortfalls, Lapses and Deficiencies

438	Dzongkhag Administration, Haa including six Geogs & Dungkhag Administration, Sangbaykha	OAAGPL-2022-445	4	3.3.21	Excess payment in Construction of Milk Processing Unit (MPU) at Balamna due to non-deduction of windows – Nu. 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, Phuentsholing	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, Phuentsholing	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, Phuentsholing	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, Phuentsholing	OAAGPL-2023-315	2.1	3.3.21	Inadmissible/Excess payment of Travel and Daily Allowance	5,000.00	5,000.00	-

### Category 3: Shortfalls, Lapses and Deficiencies

449	Medical Stores and Distribution Division, Phuentsholing	OAAGPL-2023-315	2.1	3.3.21	Inadmissible/Excess payment of Travel and Daily Allowance	4,000.00	4,005.92	-
450	Medical Stores and Distribution Division, Phuentsholing	OAAGPL-2023-315	2.1	3.3.21	Inadmissible/Excess payment of Travel and Daily Allowance	15,500.00	15,500.00	-
451	Medical Stores and Distribution Division, Phuentsholing	OAAGPL-2023-315	2.1	3.3.21	Inadmissible/Excess payment of Travel and Daily Allowance	6,000.00	6,000.00	-
452	Medical Stores and Distribution Division, Phuentsholing	OAAGPL-2023-315	2.1	3.3.21	Inadmissible/Excess payment of Travel and Daily Allowance	3,000.00	3,000.00	-
453	Medical Stores and Distribution Division, Phuentsholing	OAAGPL-2023-315	2.1	3.3.21	Inadmissible/Excess payment of Travel and Daily Allowance	3,000.00	3,003.95	-
454	Medical Stores and Distribution Division, Phuentsholing	OAAGPL-2023-315	2.1	3.3.21	Inadmissible/Excess payment of Travel and Daily Allowance	1,250.00	1,250.00	-
455	Medical Stores and Distribution Division, Phuentsholing	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, Phuentsholing	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, Phuentsholing	OAAGPL-2023-315	2.1	3.3.21	Inadmissible/Excess payment of Travel and Daily Allowance	3,000.00	3,000.00	-
458	Medical Stores and Distribution Division, Phuentsholing	OAAGPL-2023-315	2.1	3.3.21	Inadmissible/Excess payment of Travel and Daily Allowance	1,000.00	1,000.00	-
459	Medical Stores and Distribution Division, Phuentsholing	OAAGPL-2023-315	2.1	3.3.21	Inadmissible/Excess payment of Travel and Daily Allowance	1,000.00	1,001.32	-
460	Medical Stores and Distribution Division, Phuentsholing	OAAGPL-2023-315	2.1	3.3.21	Inadmissible/Excess payment of Travel and Daily Allowance	2,000.00	2,002.63	-
461	Medical Stores and Distribution Division, Phuentsholing	OAAGPL-2023-315	2.1	3.3.21	Inadmissible/Excess payment of Travel and Daily Allowance	1,000.00	1,000.00	-

### Category 3: Shortfalls, Lapses and Deficiencies

462	Medical Stores and Distribution Division, Phuentsholing	OAAGPL-2023-315	2.2	3.3.21	Inadmissible payment of TADA with no travel records in CPMS	7,500.00	7,500.00	-
463	Medical Stores and Distribution Division, Phuentsholing	OAAGPL-2023-315	2.2	3.3.21	Inadmissible payment of TADA with no travel records in CPMS	7,000.00	7,000.00	-
464	Medical Stores and Distribution Division, Phuentsholing	OAAGPL-2023-315	2.2	3.3.21	Inadmissible payment of TADA with no travel records in CPMS	4,500.00	4,505.92	-
465	Medical Stores and Distribution Division, Phuentsholing	OAAGPL-2023-315	2.2	3.3.21	Inadmissible payment of TADA with no travel records in CPMS	3,000.00	3,000.00	-
466	Medical Stores and Distribution Division, Phuentsholing	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)
467	Medical Stores and Distribution Division, Phuentsholing	OAAGPL-2023-315	2.2	3.3.21	Inadmissible payment of TADA with no travel records in CPMS	2,000.00	2,000.00	-
468	Medical Stores and Distribution Division, Phuentsholing	OAAGPL-2023-315	2.2	3.3.21	Inadmissible payment of TADA with no travel records in CPMS	1,000.00	1,001.97	-
469	Medical Stores and Distribution Division, Phuentsholing	OAAGPL-2023-315	2.2	3.3.21	Inadmissible payment of TADA with no travel records in CPMS	12,000.00	49,064.45	(37,000.00)
470	Medical Stores and Distribution Division, Phuentsholing	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)
471	Medical Stores and Distribution Division, Phuentsholing	OAAGPL-2023-315	2.2	3.3.21	Inadmissible payment of TADA with no travel records in CPMS	3,000.00	7,000.00	(4,000.00)
472	Medical Stores and Distribution Division, Phuentsholing	OAAGPL-2023-315	2.2	3.3.21	Inadmissible payment of TADA with no travel records in CPMS	3,000.00	14,000.00	(11,000.00)
473	Medical Stores and Distribution Division, Phuentsholing	OAAGPL-2023-315	2.2	3.3.21	Inadmissible payment of TADA with no travel records in CPMS	1,000.00	12,000.00	(11,000.00)
474	Medical Stores and Distribution Division, Phuentsholing	OAAGPL-2023-315	2.2	3.3.21	Inadmissible payment of TADA with no travel records in CPMS	5,000.00	12,000.00	(7,000.00)

### Category 3: Shortfalls, Lapses and Deficiencies

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



### Category 3: Shortfalls, Lapses and Deficiencies

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

### Category 3: Shortfalls, Lapses and Deficiencies

498	Dzongkhag Administration, Chhukha including 11 Geogs & Dungkhag Administration, Phuentsholing	OAAGPL-2022-450	23	3.3.21	23. Excess payment to contractor due to deficiencies in quantification of works - Nu. 39,689.00	-	-	-
499	General Hospital, Phuentsholing	OAAGPL-2023-317	3	3.3.21	Double payment made to the suppliers	239,730.00	16,946.00	223,118.28
500	Dzongkhag Administration, Samtse including 15 Goegs, Dungkhags Administration, Tashichhoeling & Dophuchen	OAAGPL-2022-391	2.1	3.3.21	Excess payment to contractor due to less execution of work at site - Nu.159,323.74	159,323.74	-	159,323.74
501	Dzongkhag Administration, Samtse including 15 Goegs, Dungkhags Administration, Tashichhoeling & Dophuchen	OAAGPL-2022-391	4.1	3.3.21	Excess payment to contractor due to less execution at site - Nu.176,938.13	176,938.13	-	176,938.13
502	Dzongkhag Administration, Samtse including 15 Goegs, Dungkhags Administration, Tashichhoeling & Dophuchen	OAAGPL-2022-391	4.2	3.3.21	Inadmissible payment in providing & laying river gravels 20-40mm with sand/dry earth	352,766.40	-	352,766.40
503	Dzongkhag Administration, Samtse including 15 Goegs, Dungkhags Administration, Tashichhoeling & Dophuchen	OAAGPL-2022-391	5.2	3.3.21	Excess Payment to Contractor by making payment for different sizes - Nu.50,957.64	50,957.64	50,957.64	-
504	Dzongkhag Administration, Samtse including 15 Goegs, Dungkhags Administration, Tashichhoeling & Dophuchen	OAAGPL-2022-391	7.1	3.3.21	Excess payment to contractor due to less/non execution of bridge work at site - Nu.341,548.34	341,548.34	-	341,548.34
505	Dzongkhag Administration, Samtse including 15 Goegs, Dungkhags Administration, Tashichhoeling & Dophuchen	OAAGPL-2022-391	7.2	3.3.21	Excess payment to contractor due to less execution of RRM wall at site - Nu. 835,600.00	835,600.00	-	835,600.00
506	Dzongkhag Administration, Samtse including 15 Goegs, 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	-
507	Dzongkhag Administration, Samtse including 15 Goegs, Dungkhags Administration, Tashichhoeling & Dophuchen	OAAGPL-2022-391	10.1	3.3.21	Excess payment due to difference in items provided and billed - Nu. 484,100.00	34,100.00	-	34,100.00
508	Dzongkhag Administration, Samtse including 15 Goegs, Dungkhags Administration, Tashichhoeling & Dophuchen	OAAGPL-2022-391	12	3.3.21	Excess payment due to non-execution of beam casting works - Nu.18,556.30	18,556.30	-	18,556.30

### Category 3: Shortfalls, Lapses and Deficiencies

509	Dzongkhag Administration, Samtse including 15 Goegs, Dungkhags Administration, Tashichhoeling & Dophuchen	OAAGPL-2022-391	13	3.3.21	Inadmissible TA/DA claimed with signed attendance - Nu.35,224.00	17,112.00	17,145.76	-
510	Dzongkhag Administration, Samtse including 15 Goegs, Dungkhags Administration, Tashichhoeling & Dophuchen	OAAGPL-2022-391	13	3.3.21	Inadmissible TA/DA claimed with signed attendance - Nu.35,224.00	7,500.00	7,514.79	-
511	Dzongkhag Administration, Samtse including 15 Goegs, Dungkhags Administration, Tashichhoeling & Dophuchen	OAAGPL-2022-391	13	3.3.21	Inadmissible TA/DA claimed with signed attendance - Nu.35,224.00	6,250.00	6,262.33	-
512	Dzongkhag Administration, Samtse including 15 Goegs, Dungkhags Administration, Tashichhoeling & Dophuchen	OAAGPL-2022-391	13	3.3.21	Inadmissible TA/DA claimed with signed attendance - Nu.35,224.00	4,362.00	4,370.60	-
513	Dzongkhag Administration, Samtse including 15 Goegs, Dungkhags Administration, Tashichhoeling & Dophuchen	OAAGPL-2022-391	14.1	3.3.21	Excess payment to contractor on Construction of Permanent Structure from Lapsakha to Thotneytar Farm Road - Nu.73,914.85	73,914.85	-	73,914.85
514	Dzongkhag Administration, Samtse including 15 Goegs, Dungkhags Administration, Tashichhoeling & Dophuchen	OAAGPL-2022-391	16.1	3.3.21	Excess payment to contractor due to less execution of work at site	49,988.81	-	49,988.81
515	Dzongkhag Administration, Samtse including 15 Goegs, Dungkhags Administration, Tashichhoeling & Dophuchen	OAAGPL-2022-391	18	3.3.21	Excess payment in installation of electric fencing at Dumshigang - Nu.79,658.93	79,658.93	-	79,658.93
516	Dzongkhag Administration, Samtse including 15 Goegs, Dungkhags Administration, Tashichhoeling & Dophuchen	OAAGPL-2022-391	19	3.3.21	Excess payment to contractor due to less execution of work for Site Development of Gumbadara Lhakhang - Nu.38,236.30	38,236.30	-	38,236.30
517	Dzongkhag Administration, Samtse including 15 Goegs, Dungkhags Administration, Tashichhoeling & Dophuchen	OAAGPL-2022-391	20	3.3.21	Excess payment to contractor due to less execution at site on Construction of Rain water Harvesting Tank- Nu.54,489.16	54,489.16	-	54,489.16
518	Dzongkhag Administration, Samtse including 15 Goegs, Dungkhags Administration, Tashichhoeling & Dophuchen	OAAGPL-2022-391	21.1	3.3.21	Excess payment to contractor due to less execution of work at site - Nu.143,900.11	143,900.11	-	143,900.11
519	Dzongkhag Administration, Samtse including 15 Goegs,	OAAGPL-2022-391	23.1	3.3.21	Excess payment to contractor due less execution of work at site - Nu.146,160.00	146,160.00	-	146,160.00

### Category 3: Shortfalls, Lapses and Deficiencies

	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
521	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	7,500.00	-	7,500.00
522	Dzongkhag Administration, 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	-	-	-
528	Dzongkhag Administration, Samtse including 15 Goegs, Dungkhags Administration, Tashichhoeling & Dophuchen	OAAGPL- 2022-391	66	3.3.21	Excess payment in construction of farm road (formation cutting) at Mindu & Boribotay, Denchukha	-	-	-
529	Dzongkhag Administration, Samtse including 15 Goegs, Dungkhags Administration, Tashichhoeling & Dophuchen	OAAGPL- 2022-391	65	3.3.21	Excess payment to contractor on Construction of Upper Kaduri Farm Road	157,730.00	-	157,730.00

### Category 3: Shortfalls, Lapses and Deficiencies

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

### Category 3: Shortfalls, Lapses and Deficiencies

	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
542	Dzongkhag Administration, Samtse including 15 Goegs, Dungkhags Administration, Tashichhoeling & Dophuchen	OAAGPL- 2022-391	45.2	3.3.21	Excess payment to the Contractor due to less execution at site - Nu.60,916.49	60,916.49	60,916.49	-
543	Dzongkhag Administration, Samtse including 15 Goegs, Dungkhags Administration, Tashichhoeling & Dophuchen	OAAGPL- 2022-391	46.1	3.3.21	Excess payment to the Contractor due to less execution of work at site - Nu.383,762.64	383,762.64	-	391,585.10
544	Dzongkhag Administration, Samtse including 15 Goegs, Dungkhags Administration, Tashichhoeling & Dophuchen	OAAGPL- 2022-391	53	3.3.21	Excess payment to contractor on Maintenance of Lam's Zimchung	-	-	-
545	Dzongkhag Administration, Samtse including 15 Goegs, 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	OAAGPL- 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	50.1	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
549	Dzongkhag Administration, Samtse including 15 Goegs, Dungkhags Administration, Tashichhoeling & Dophuchen	OAAGPL- 2022-391	50.2	3.3.21	Excess payment during physical verification at Site- Nu.131,445.70	131,445.70	-	131,445.70
550	Dzongkhag Administration, Samtse including 15 Goegs, 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

### Category 3: Shortfalls, Lapses and Deficiencies

551	Dzongkhag Administration, Samtse including 15 Goegs, 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 Rinchening	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, Phuentsholing	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, Phuentsholing 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	-



### Category 3: Shortfalls, Lapses and Deficiencies

562	Department of School Education, MoE	SCID-2022-271	1.1	3.3.21	Excess payment of tuition fees – Nu. 798,500.00	798,500.00	800,600.16	-
563	Department of School Education, MoE	SCID-2022-271	1.2	3.3.21	Double payment of scholarship fees to private school – Nu. 3,845,000.00	3,845,000.00	3,855,112.88	-
564	Construction of 40 bedded hospital at Dewathang. Implemented by HIDD, DoMSHI, MoH. GoI PTA (FIC 2958)	SCID-2022-500	2.1	3.3.21	Excess payment due to wrong recording of measurements	294,167.00	294,167.00	-
565	Fleming Fund Project. Implemented by Dept. of Medical Services, MoH	SCID-2023-31	3	3.3.21	Excess payment on account of catering services	29,640.00	30,497.53	-
566	Department of Air Transport Authority including revenue account, Paro, MoIC	SCID-2023-43	2.2	3.3.21	Wrong classification of item and excess payment - Nu. 429,278.40	429,278.40	-	429,278.40
567	Department of Air Transport Authority including revenue account, Paro, MoIC	SCID-2023-43	2.3	3.3.21	Shortage of drain length resulting in excess payment - Nu. 277,795.78	277,795.78	-	277,795.78
568	Department of Air Transport Authority including revenue account, Paro, MoIC	SCID-2023-43	4	3.3.21	Excess payment for the uniform - Nu. 64,044.00.00	64,044.00	-	64,044.00
569	Faculty of Nursing & Public Health, KGUMSB, Thimphu	SCID-2023-251	1	3.3.21	Excess Payment to the supplier – Nu. 57,475.00 (3.3.21)	57,475.00	-	57,475.00
570	Jigme Dorji Wangchuck National Referral Hospital	SCID-2023-92	4.1	3.3.21	Over payment due to non-deduction of rebate (19.03%) – Nu. 2,673,239.68 (3.3.21)	2,673,239.68	-	2,743,549.55
571	Jigme Dorji Wangchuck National Referral Hospital	SCID-2023-92	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
572	Department of Medical Supply and Health Infrastructure	SCID-2023-302	1	3.3.21	Over-payment for the Construction of Approach road, Gidagom	45,932.65	45,932.65	-
573	Department of Medical Supply and Health Infrastructure	SCID-2023-302	2	3.3.21	Overpayment for the Construction of Semi-Permanent Staff Quarter, Package I	560,131.31	564,401.89	-



### Category 3: Shortfalls, Lapses and Deficiencies

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

### Category 3: Shortfalls, Lapses and Deficiencies

585	Mangdechhu Hydroelectric Project Authority, Trongsa	RTICD-2023-259	3	3.3.21	Double payment due to double measurement of brick works	40,680.00	-	40,680.00
586	Punatsangchhu Hydroelectric Project Authority, Phase II	RTICD-2023-49	7.1	3.3.21	Inadmissible payment of 25% overhead and profit on 80% FMI cost	36,995,191.44	-	36,995,191.44
587	Punatsangchhu Hydroelectric Project Authority, Phase II	RTICD-2023-49	7.2	3.3.21	Non-deployment of minimum required manpower for supervision and excess payment thereof	40,322,554.07	-	40,322,554.07
588	Punatsangchhu Hydroelectric Project Authority, Phase II	RTICD-2023-49	7.3	3.3.21	Flaws in 2nd rate analysis resulting in excess payment	46,861,297.05	-	46,861,297.05
589	Punatsangchhu Hydroelectric Project Authority, Phase II	RTICD-2023-49	7.4	3.3.21	Flaws in 1st Rate Analysis resulting in excess payment	1,496,206.73	-	1,496,206.73
590	Punatsangchhu Hydroelectric Project Authority, Phase II	RTICD-2023-49	10	3.3.21	Reduction in size of Sculptures in Neykhang at Kamichu had resulted in excess payment	485,666.67	-	485,666.67
591	National Highland Research & Development Centre, Bumthang	OAAGB-2022-404	2	3.3.21	Excess payment to the contractor	96,234.77	105,852.97	-
592	Phrumsengla National Park, Ura, Bumthang	OAAGB-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	-
594	Regional Office, Department of Roads, Trongsa	OAAGB-2022-409	1.1	3.3.21	Excess payment to the contractor	23,774.75	24,509.49	-
595	Regional Office, Department of Roads, Trongsa	OAAGB-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 wing wall	55,984.47	58,266.80	-
597	Commercial Agriucture & Resilient Livelihood Enhancement Programme (CARLEP), Wengkhar	OAAGB-2022-411	9	3.3.21	Excess payment on account of purchase of cement due to payment of rates higher than approved rates	11,476.00	-	11,476.00

### Category 3: Shortfalls, Lapses and Deficiencies

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

### Category 3: Shortfalls, Lapses and Deficiencies

	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	-

### Category 3: Shortfalls, Lapses and Deficiencies

616	Divisional Forest Office (DFO), Mongar	OAAGB-2023-84	1	3.3.21	Inadmissible payment of TADA	41,550.00	43,681.00	-
617	Divisional Forest Office (DFO), Mongar	OAAGB-2023-84	1	3.3.21	Inadmissible payment of TADA	44,050.00	46,309.22	-
618	Divisional Forest Office (DFO), Mongar	OAAGB-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	-
620	Divisional Forest Office (DFO), Mongar	OAAGB-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	-
622	Divisional Forest Office (DFO), Mongar	OAAGB-2023-84	1	3.3.21	Inadmissible payment of TADA	25,900.00	27,245.38	-
623	Divisional Forest Office (DFO), Mongar	OAAGB-2023-84	1	3.3.21	Inadmissible payment of TADA	28,400.00	29,875.24	-
624	Divisional Forest Office (DFO), Mongar	OAAGB-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	-
626	Dzongkhag Administration, Zhemgang including eight Geogs	OAAGB-2022-408	5.4	3.3.21	Discrepancies in payment of pay & allowances resulting to excess payment of Nu. 34,928.00 and less payment Nu.28,597.00 (3.3.21) Review of the payment of pay and allowances also noted discrepancies	878.00	-	878.00
627	Dzongkhag Administration, Zhemgang including eight Geogs	OAAGB-2022-408	5.4	3.3.21	Discrepancies in payment of pay & allowances resulting to excess payment of Nu. 34,928.00 and less payment Nu.28,597.00 (3.3.21) Review of the	34,050.00	34,050.00	-

### Category 3: Shortfalls, Lapses and Deficiencies

					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	OAAGB-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	-	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

### Category 3: Shortfalls, Lapses and Deficiencies

640	Dzongkhag Administration, Zhemgang including eight Geogs	OAAGB- 2022-408	27.2	3.3.21	Excess payment due to difference in the quantities executed at site and quantities paid in final bill	215,204.98	-	215,204.98
641	Dzongkhag Administration, Zhemgang including eight Geogs	OAAGB- 2022-408	27.3	3.3.21	Excess payment due to payment made higher than the admissible for the item steel work in built up sections tubular 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

### Category 3: Shortfalls, Lapses and Deficiencies

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



### Category 3: Shortfalls, Lapses and Deficiencies

664	Dzongkhag Administration, Zhemgang including eight Geogs	OAAGB- 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	OAAGB- 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	OAAGB- 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

### Category 3: Shortfalls, Lapses and Deficiencies

677	Natural Resources Development Corporation Limited, Jakar Regional Office, Bumthang including Gelephu Branch Office	OAAGB-2023-275	1	3.3.21	Lapses in the payment of machinery hire charges for construction of road and excess payment	210,000.00	-	214,556.71
678	Regional Office, Department of Roads, Tingtibi, Zhemgang	OAAGB-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
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
681	Dzongkhag Administration, Bumthang including four Geogs	OAAGB-2022-410	1.3	3.3.21	Excess payment for construction of footpath from Jakar Lhakhang to Wangdicholing village	23,307.40	-	23,307.40
682	Dzongkhag Administration, Bumthang including four Geogs	OAAGB-2022-410	1.4	3.3.21	Excess payment for short execution of road work from Chamkhar to Jalikhar and from Jalikhar to Galingbithang (two packages)	550,361.52	550,361.52	19,179.72
683	Dzongkhag Administration, Bumthang including four Geogs	OAAGB-2022-410	1.5	3.3.21	Excess payment for less execution of RRM walls at the improvement of existing urban roads from Chamkhar to Jalikhar	372,403.05	372,403.05	12,977.99
684	Dzongkhag Administration, Bumthang including four Geogs	OAAGB-2022-410	1.6	3.3.21	Excess payment for less execution of drain works at the improvement of existing urban roads from Thangjuk to Kakaling - Nu.115,512.54	74,159.60	74,159.60	2,584.41
685	Dzongkhag Administration, Trongsa including five geogs	OAAGB-2022-521	2.1	3.3.21	Construction of Basic Health Unit Grade-II under Drakteng Gewog and 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	-	107,790.06
687	Dzongkhag Administration, Trongsa including five geogs	OAAGB-2022-521	2.3	3.3.21	Excess payment due to application of wrong item	568,182.74	570,797.94	-
688	Dzongkhag Administration, Trongsa including five geogs	OAAGB-2022-521	3.1	3.3.21	Reconstruction of 120feet DSR Bailey Bridge under Nubi Gewog and irregularities thereof; 3.1 Excess	726,156.00	-	739,047.76

### Category 3: Shortfalls, Lapses and Deficiencies

					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
690	Dzongkhag Administration, Trongsa including five geogs	OAAGB-2022-521	8.1	3.3.21	Construction of Simphu-Thangyel Farm Road and irregularities thereof, 8.1 Excess Payment for short execution of 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	-
697	Brown Swiss Cattle Farm, Bumthang	OAAGB-2023-177	1.2	3.3.21	Excess payment in the construction of 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

### Category 3: Shortfalls, Lapses and Deficiencies

700	Dzongkhag Administration, Lhuentse including eight Geogs	OAAGB-2022-579	2.4	3.3.21	Double payment of TA/DA	2,100.00	2,101.38	-
701	Dzongkhag Administration, Lhuentse including eight Geogs	OAAGB-2022-579	2.4	3.3.21	Double payment of TA/DA	3,300.00	3,302.17	-
702	Dzongkhag Administration, Lhuentse including eight Geogs	OAAGB-2022-579	2.4	3.3.21	Double payment of TA/DA	13,312.00	13,320.75	-
703	Regional Office of Economic Affairs, Mongar	OAAGB-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
705	Regional Office of Economic Affairs, Mongar	OAAGB-2023-83	1	3.3.21	Inadmissible payment of TADA	8,750.00	-	8,750.00
706	Regional Office of Economic Affairs, Mongar	OAAGB-2023-83	1	3.3.21	Inadmissible payment of TADA	6,250.00	-	6,250.00
707	Regional Office of Economic Affairs, Mongar	OAAGB-2023-83	1	3.3.21	Inadmissible payment of TADA	6,250.00	-	6,250.00
708	Regional Office of Economic Affairs, Mongar	OAAGB-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
710	Development of Infrastructure at College of Language and Cultural Studies. GoI PTA (FIC 4739)	OAAGB-2023-245	1.3	3.3.21	Excess payment for short execution of works	144,935.00	-	148,556.39
711	Brown Swiss Cattle Farm, Bumthang	OAAGB-2023-177	2.2	3.3.21	Excess payment in construction of two numbers of 2-unit staff quarter - Nu. 471,812.60	338,723.00	-	351,195.43
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	-

### Category 3: Shortfalls, Lapses and Deficiencies

713	Dzongkhag Administration, Mongar including 17 Geogs	OAAGB- 2022-492	7	3.3.21	Excess payment in reimbursement of national day celebration bills	-	-	-
714	Dzongkhag Administration, Lhuentse including eight Geogs	OAAGB- 2022-579	6	3.3.21	Irregular purchase and issue of working gears to the officials and staffs	62,010.00	62,010.00	-
715	Dzongkhag Administration, Lhuentse including eight Geogs	OAAGB- 2022-579	14	3.3.21	Excess payment to the contractor for Improvement of Phaling Thromde Vegetables Market Shed	3,125.00	-	3,125.00
716	Dzongkhag Administration, Lhuentse including eight Geogs	OAAGB- 2022-579	16	3.3.21	Re-construction of Wingwall & Flood protection works for Druksum Bridge and excess payment thereof	69,947.00	70,176.96	-
717	Dzongkhag Administration, Lhuentse including eight Geogs	OAAGB- 2022-579	19	3.3.21	Excess payment on account of procurement of CGI sheet due to payment made at higher than the quoted rate	20,700.00	20,836.11	-
718	Dzongkhag Administration, Lhuentse including eight Geogs	OAAGB- 2022-579	27	3.3.21	Excess payment on account of procurement of laptops and other accessories due to clerical error.	17,250.00	17,363.42	-
719	Dzongkhag Administration, Lhuentse including eight Geogs	OAAGB- 2022-579	28	3.3.21	Excess payment on account of Machine Hiring	1,300.00	1,300.00	-
720	Dzongkhag Administration, Lhuentse including eight Geogs	OAAGB- 2022-579	35	3.3.21	Excess payment on account of WMM work for construction of RCC bridge over Baygangchu	16,785.00	16,829.15	-
721	Dzongkhag Administration, Lhuentse including eight Geogs	OAAGB- 2022-579	5	3.3.21	Excess payment of salary and GPF due to wrong fixation of pay on revision and promotion	6,785.00	6,785.00	-
722	Dzongkhag Administration, Lhuentse including eight Geogs	OAAGB- 2022-579	5	3.3.21	Excess payment of salary and GPF due to wrong fixation of pay on revision and promotion	24,833.00	24,833.00	-
723	Technical Training Institute, Chumey, Bumthang	OAAGB- 2023-308	7	3.3.21	Non deduction of voids from the supply of sand and aggregates	30,556.50	-	31,058.81
724	College of Language & Cultural Studies, Taktse, Trongsa, Royal University of Bhutan	OAAGB- 2023-244	1	3.3.21	Excess payment in the construction of 3-units staff quarter	70,190.14	-	71,436.25

### Category 3: Shortfalls, Lapses and Deficiencies

725	College of Language & Cultural Studies, Taktse, Trongsa, Royal University of Bhutan	OAAGB-2023-244	2	3.3.21	Excess payment in the construction of 2-units staff quarter	21,153.82	-	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	-	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	OAAGB-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	OAAGB-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	-	7,285.37

### Category 3: Shortfalls, Lapses and Deficiencies

738	Dzongkhag Administration, Bumthang including four Geogs	OAAGB-2022-410	18	3.3.21	Excess payment due to payment at higher than the quoted rate	7,100.00	-	7,389.45
739	Dzongkhag Administration, Trongsa including five geogs	OAAGB-2022-521	18	3.3.21	Excess payment due to payment higher than the quoted rate	276,604.00	277,613.66	-
740	Dzongkhag Administration, Trongsa including five geogs	OAAGB-2022-521	19	3.3.21	Non-submission of the supply order and invoice to the Department of National Properties for H.D.P.E works awarded in contract	81,021.90	-	82,460.32
741	Dzongkhag Administration, Trongsa including five geogs	OAAGB-2022-521	21	3.3.21	Excess payment due to payment for the wrong item	18,446.64	18,531.55	-
742	Divisional Forest Office (DFO), Mongar	OAAGB-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	-
744	Divisional Forest Office (DFO), Mongar	OAAGB-2023-84	1	3.3.21	Inadmissible payment of TADA	8,400.00	8,830.82	-
745	Divisional Forest Office (DFO), Mongar	OAAGB-2023-84	1	3.3.21	Inadmissible payment of TADA	7,500.00	7,884.66	-
746	Divisional Forest Office (DFO), Mongar	OAAGB-2023-84	1	3.3.21	Inadmissible payment of TADA	7,500.00	7,884.66	-
747	Divisional Forest Office (DFO), Mongar	OAAGB-2023-84	1	3.3.21	Inadmissible payment of TADA	2,550.00	2,680.78	-
748	Divisional Forest Office (DFO), Mongar	OAAGB-2023-84	1	3.3.21	Inadmissible payment of TADA	55,250.00	58,083.64	-
749	Divisional Forest Office (DFO), Mongar	OAAGB-2023-84	1	3.3.21	Inadmissible payment of TADA	12,500.00	13,149.32	-

### Category 3: Shortfalls, Lapses and Deficiencies

750	Divisional Forest Office (DFO), Mongar	OAAGB-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	-
752	Divisional Forest Office (DFO), Mongar	OAAGB-2023-84	1	3.3.21	Inadmissible payment of TADA	10,256.00	10,782.01	-
753	Divisional Forest Office (DFO), Mongar	OAAGB-2023-84	1	3.3.21	Inadmissible payment of TADA	52,600.00	55,297.73	-
754	Divisional Forest Office (DFO), Mongar	OAAGB-2023-84	1	3.3.21	Inadmissible payment of TADA	10,400.00	10,940.23	-
755	Divisional Forest Office (DFO), Mongar	OAAGB-2023-84	1	3.3.21	Inadmissible payment of TADA	28,400.00	29,856.57	-
756	Divisional Forest Office (DFO), Mongar	OAAGB-2023-84	1	3.3.21	Inadmissible payment of TADA	25,900.00	27,245.38	-
757	Divisional Forest Office (DFO), Mongar	OAAGB-2023-84	1	3.3.21	Inadmissible payment of TADA	28,400.00	29,875.24	-
758	Divisional Forest Office (DFO), Mongar	OAAGB-2023-84	1	3.3.21	Inadmissible payment of TADA	24,700.00	25,983.05	-
759	Divisional Forest Office (DFO), Mongar	OAAGB-2023-84	1	3.3.21	Inadmissible payment of TADA	24,700.00	25,983.05	-
760	Dzongkhag Administration, Trongsa including five geogs	OAAGB-2022-521	24	3.3.21	Non-submission of invoices to the Department of National Properties and 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
762	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)	3,000.00	-	3,000.00



### Category 3: Shortfalls, Lapses and Deficiencies

763	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)	2,500.00	-	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	-	-	-

### Category 3: Shortfalls, Lapses and Deficiencies

776	Eastern Regional Referral Hospital, Mongar	OAAGB-2023-247	5	3.3.21	Excess payment of hotel charges for SIY 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	OAAGB-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	-

### Category 3: Shortfalls, Lapses and Deficiencies

789	National Institute of Zorigchusum, Trashiyangtse	OAAGSJ-2023-111	2	3.3.21	Inadmissible payment of mileage without actually driving car- Nu. 57,148.00	7,232.00	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	-

### Category 3: Shortfalls, Lapses and Deficiencies

800	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	-
801	Jigme Namgyel Engineering College, Deothang	OAAGSJ-2023-86	4	3.3.21	Mismatch between travel claim dates and CPMS record	8,312.00	8,317.47	-
802	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	-
803	Jigme Namgyel Engineering College, Deothang	OAAGSJ-2023-86	4	3.3.21	Mismatch between travel claim dates 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	-
805	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	-
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	-
807	Jigme Namgyel Engineering College, Deothang	OAAGSJ-2023-86	4	3.3.21	Mismatch between travel claim dates and CPMS record	17,440.00	17,541.23	-
808	Jigme Namgyel Engineering College, Deothang	OAAGSJ-2023-86	4	3.3.21	Mismatch between travel claim dates and CPMS record	3,000.00	3,011.84	-
809	Jigme Namgyel Engineering College, Deothang	OAAGSJ-2023-86	4	3.3.21	Mismatch between travel claim dates and CPMS record	3,000.00	3,015.78	-
810	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	-
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	-
812	Jigme Namgyel Engineering College, Deothang	OAAGSJ-2023-86	4	3.3.21	Mismatch between travel claim dates and CPMS record	14,440.00	14,440.00	-

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813	Jigme Namgyel Engineering College, Deothang	OAAGSJ-2023-86	4	3.3.21	Mismatch between travel claim dates 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	OAAGSJ-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	-

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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	OAAGSJ-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	OAAGSJ-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	OAAGSJ-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	OAAGSJ-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	OAAGSJ-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	OAAGSJ-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	OAAGSJ-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	OAAGSJ-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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839	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	19,422.00	19,422.00	-
840	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	2,650.00	2,650.00	-
841	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	10,360.00	10,403.56	-
842	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	5,500.00	5,500.00	-
843	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	22,500.00	22,500.00	-
844	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	11,250.00	11,250.00	-
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	-
846	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	3,750.00	3,750.00	-
847	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	-
848	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	7,814.00	7,838.05	-
849	Regional Office, Department of Roads, Trashigang	OAAGSJ-2023-171	8	3.3.21	Excess payment due to short execution of work Nu. 71,542.90	71,542.90	71,542.90	-
850	Electricity Services Division, Bhutan Power Corporation Limited, Samdrup Jongkha including Sub-station and Maintenance Division, Deothang	OAAGSJ-2023-104	2.3	3.3.21	Payment for office supply of lesser value and cost difference thereof - Nu.78,853.00	79,853.00	79,853.00	-

### Category 3: Shortfalls, Lapses and Deficiencies

	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	OAAGSJ-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



### Category 3: Shortfalls, Lapses and Deficiencies

859	Kholongchhu Hydro Energy Limited, Trashiyangtse	OAAGSJ-2023-165	8	3.3.21	Excess payment due to short execution 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	-	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

### Category 3: Shortfalls, Lapses and Deficiencies

869	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	7,031.00	-	7,031.00
870	Dzongkhag Administration, Samdrupjongkhar including 11 Geogs and two Dungkhags (Jomotsangkha & Samdrupcholing)	OAAGSJ-2022-511	14	3.3.21	Excess payment on improvement of Lyemshorong Irrigation Channel under Pemathang Gewog - Nu.125,055.00	125,055.00	-	127,686.29
871	Dzongkhag Administration, Samdrupjongkhar including 11 Geogs and two Dungkhags (Jomotsangkha & Samdrupcholing)	OAAGSJ-2022-511	15	3.3.21	Excess Payment on improvement of Raling Farm Road under Pemathang Gewog - Nu. 63,889.64	63,889.64	-	65,233.96
872	Dzongkhag Administration, Samdrupjongkhar including 11 Geogs and two Dungkhags (Jomotsangkha & Samdrupcholing)	OAAGSJ-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
873	Dzongkhag Administration, Samdrupjongkhar including 11 Geogs and two Dungkhags (Jomotsangkha & Samdrupcholing)	OAAGSJ-2022-511	17	3.3.21	Termination of ICT lab construction at Phuentshothang and recoverable 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

### Category 3: Shortfalls, Lapses and Deficiencies

	(Jomotsangkha & Samdrupcholing)							
878	Dzongkhag Administration, Samdrupjongkhar including 11 Geogs and two Dungkhags (Jomotsangkha & Samdrupcholing)	OAAGSJ-2022-511	26	3.3.21	Termination of Renovation works at Martsala Central School and recoverable thereof - Nu. 299,735.72	299,735.72	299,735.72	-
879	Dzongkhag Administration, Samdrupjongkhar including 11 Geogs and two Dungkhags (Jomotsangkha & Samdrupcholing)	OAAGSJ-2022-511	31	3.3.21	Excess payment in Improvement of Urban Water Supply - Nu. 155,242.06	155,242.06	-	158,508.52
880	Dzongkhag Administration, Samdrupjongkhar including 11 Geogs and two Dungkhags (Jomotsangkha & Samdrupcholing)	OAAGSJ-2022-511	32.1	3.3.21	Excess payment due to short execution of work - Nu. 765,386.43	765,386.43	-	781,490.99
881	Dzongkhag Administration, Samdrupjongkhar including 11 Geogs and two Dungkhags (Jomotsangkha & Samdrupcholing)	OAAGSJ-2022-511	35	3.3.21	Excess payment in construction of Community Center at Langchenphu Gewog - Nu. 10,298.17	10,298.17	-	10,514.85
882	Dzongkhag Administration, Samdrupjongkhar including 11 Geogs and two Dungkhags (Jomotsangkha & Samdrupcholing)	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	Dzongkhag Administration, 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
884	Dzongkhag Administration, Samdrupjongkhar including 11 Geogs and two Dungkhags (Jomotsangkha & Samdrupcholing)	OAAGSJ-2022-511	43	3.3.21	Illegitimate payment from Gewog Development Grant - Nu 450,000.00	450,000.00	-	459,468.49
885	Dzongkhag Administration, Samdrupjongkhar including 11 Geogs and two Dungkhags (Jomotsangkha & Samdrupcholing)	OAAGSJ-2022-511	46.1	3.3.21	Excess payment due to short execution of work - Nu. 129,533.41	129,533.41	130,119.67	(586.26)

### Category 3: Shortfalls, Lapses and Deficiencies

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

### Category 3: Shortfalls, Lapses and Deficiencies

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	

### Category 3: Shortfalls, Lapses and Deficiencies

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

### Category 3: Shortfalls, Lapses and Deficiencies

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)	-	-	-
932	Bhutan Olympic Committee including 16 Federations	GGD-2023- 207	5	3.3.22	Non-refund of Air Ticket Cancellation Charge by Nepal Team during Bhutan International Boxing Championship 2019 - Nu. 150,119.00 (3.3.22)	150,119.00	-	150,119.00
933	Dzongkhag Administration, Chhukha including 11 Geogs & Dungkhag Administration, Phuentsholing	OAAGPL- 2022-450	10	3.3.22	10. Non-deposit of security deposit/retention money into Refundable Deposits Account - Nu. 77,428.83	77,428.83	-	77,428.83
934	Dzongkhag Administration, 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



### Category 3: Shortfalls, Lapses and Deficiencies

935	Dzongkhag Administration, 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	50,000.00	-	50,000.00
936	Dzongkhag Administration, Chhukha including 11 Geogs & Dungkhag Administration, Phuentsholing	OAAGPL-2022-450	12	3.3.22	Excess deposit of security deposit/retention money into Refundable Deposits Account – Nu. 4,165.00	4,165.00	-	4,165.00
937	Dzongkhag Administration, Samtse including 15 Geogs, Dungkhags Administration, Tashichhoeling & Dophuchen	OAAGPL-2022-391	29.3	3.3.22	Excess deposit into Refundable Deposits Account – Nu.129,398.00	129,398.00	-	129,398.00
938	Dzongkhag Administration, Zhemgang including eight Geogs	OAAGB-2022-408	36.1	3.3.22	Excess deposit of releases obtained against the Deposit Works (Non-Revenue Releases)	361,672.45	-	361,672.45
939	Dzongkhag Administration, Zhemgang including eight Geogs	OAAGB-2022-408	36.2	3.3.22	Short deposit of security deposit money	1,011,765.50	-	1,055,673.37
940	Dzongkhag Administration, Bumthang including four Geogs	OAAGB-2022-410	19	3.3.22	Non-deposit of land tax revenue into RGR account	173,563.33	-	180,638.99
941	Dzongkhag Administration, Sarpang including 12 Geogs & Umling Dungkhag	OAAGTS-2022-452	1.4	3.3.22	Excess deduction of 2% TDS - Nu.17,056.16			
942	Dzongkhag Administration, Thimphu including 8 Geogs and Lingzhi Drungkhag Administration	GGD-2022-464	1	3.3.23	Non-settlement of account balances of Refundable Deposits - Nu. 1,193,636.00 (3.3.23)	1,193,636.00	1,193,636.00	-
943	Directorate of Services including all other Departments of MoFA	GGD-2023-73	1	3.3.23	1. Non-settlement of account balances of Refundable Deposits - Nu. 80,803.00(3.3.23)	80,803.00	-	80,803.00
944	Royal Bhutan Police, HQ including RBP Division I, Paro; Prison Service Division; and Fire Fighting Services	GGD-2023-116	7	3.3.23	Non-settlement of account balances of Refundable Deposits - Nu. 533,590.78(3.3.23)	533,590.78	533,590.78	-
945	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	2,152.10	-	2,152.10
946	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	233,451.00	-	233,451.00



### Category 3: Shortfalls, Lapses and Deficiencies

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	-	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

### Category 3: Shortfalls, Lapses and Deficiencies

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); BTFC (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), Wengkhari 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	-

### Category 3: Shortfalls, Lapses and Deficiencies

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
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	-
972	Dzongkhag Administration, Lhuentse including eight Geogs	OAAGB-2022-579	15	3.3.25	Non-recovery of penalties upon termination of the contract for Construction of Permanent Structures for Gewog Center to Chengling farm road under Minjay Gewog	3,420,323.03	3,429,318.95	-
973	Dzongkhag Administration, Lhuentse including eight Geogs	OAAGB-2022-579	20	3.3.25	Less deduction of liquidated damages	6,277.00	6,277.00	-
974	Dzongkhag Administration, Lhuentse including eight Geogs	OAAGB-2022-579	22	3.3.25	Inadmissible grant of time extension for the construction of farm road from Youngma to Amdrang and non-levy of liquidated damages thereof	36,400.00	-	37,141.96
975	Dzongkhag Administration, Lhuentse including eight Geogs	OAAGB-2022-579	23	3.3.25	Non-levy of liquidated damages for the construction of farm road from Budur to Langsholungpa	24,182.00	-	24,674.92
976	Dzongkhag Administration, Lhuentse including eight Geogs	OAAGB-2022-579	26	3.3.25	Irregular granting of time extension and short levy of liquidated damages thereof	73,157.00	-	74,648.20
977	Dzongkhag Administration, Lhuentse including eight Geogs	OAAGB-2022-579	29	3.3.25	Non-levy of liquidated damages for the construction of Kelam-Shemarchu farm road	90,956.00	-	90,956.00
978	Dzongkhag Administration, Lhuentse including eight Geogs	OAAGB-2022-579	30	3.3.25	Short-levy of liquidated damages for the construction of farm road from Mechapogpa-Pangtsel	89,937.00	-	89,937.00
979	Dzongkhag Administration, Lhuentse including eight Geogs	OAAGB-2022-579	36	3.3.25	Non-levy of liquidated damages for undue delay in supply of goods	48,514.49	-	48,514.49
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
981	Dzongkhag Administration, Lhuentse including eight Geogs	OAAGB-2022-579	38	3.3.25	Non-levy of liquidated damages for undue delay in supply of goods	2,437.42	2,437.42	-

### Category 3: Shortfalls, Lapses and Deficiencies

982	Dzongkhag Administration, Lhuentse including eight Geogs	OAAGB- 2022-579	17	3.3.25	Unjustified grant of time extension and non-levy of liquidated damages thereof	1,143,403.00	-	1,166,709.63
983	Dzongkhag Administration, Lhuentse including eight Geogs	OAAGB- 2022-579	39	3.3.25	Inadmissible grant of time extension for the construction of farm road from Kamlung to Artobi and non-levy of liquidated damages thereof	103,552.00	-	105,662.76
984	Dzongkhag Administration, Trongsa including five geogs	OAAGB- 2022-521	17	3.3.25	Non-deduction of TDS while disbursing LE on retirement	700.00	700.00	-
985	Dzongkhag Administration, Trongsa including five geogs	OAAGB- 2022-521	17	3.3.25	Non-deduction of TDS while disbursing LE on retirement	240.00	240.00	-
986	Dzongkhag Administration, Trongsa including five geogs	OAAGB- 2022-521	17	3.3.25	Non-deduction of TDS while disbursing LE on retirement	60.00	60.00	-
987	Dzongkhag Administration, Trongsa including five geogs	OAAGB- 2022-521	17	3.3.25	Non-deduction of TDS while disbursing LE on retirement	3,228.00	3,228.00	-
988	Dzongkhag Administration, Trongsa including five geogs	OAAGB- 2022-521	17	3.3.25	Non-deduction of TDS while disbursing LE on retirement	10,408.00	10,408.00	-
989	Dzongkhag Administration, Trongsa including five geogs	OAAGB- 2022-521	17	3.3.25	Non-deduction of TDS while disbursing LE on retirement	3,648.00	3,648.00	-
990	Dzongkhag Administration, Trongsa including five geogs	OAAGB- 2022-521	17	3.3.25	Non-deduction of TDS while disbursing LE on retirement	320.00	320.00	-
991	Dzongkhag Administration, Trongsa including five geogs	OAAGB- 2022-521	17	3.3.25	Non-deduction of TDS while disbursing LE on retirement	5,125.00	5,125.00	-
992	Dzongkhag Administration, Trongsa including five geogs	OAAGB- 2022-521	17	3.3.25	Non-deduction of TDS while disbursing LE on retirement	1,098.00	1,098.00	-
993	Dzongkhag Administration, Trongsa including five geogs	OAAGB- 2022-521	17	3.3.25	Non-deduction of TDS while disbursing LE on retirement	620.00	620.00	-

### Category 3: Shortfalls, Lapses and Deficiencies

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

### Category 3: Shortfalls, Lapses and Deficiencies

1005	Dzongkhag Administration, Mongar including 17 Geogs	OAAGB- 2022-492	2.1	3.3.26	Short/less deduction of house rent	6,096.91	-	6,096.91
1006	Dzongkhag Administration, Mongar including 17 Geogs	OAAGB- 2022-492	2.1	3.3.26	Short/less deduction of house rent	5,817.65	-	5,817.65
1007	Dzongkhag Administration, Mongar including 17 Geogs	OAAGB- 2022-492	2.1	3.3.26	Short/less deduction of house rent	2,315.69	-	2,315.69
1008	Dzongkhag Administration, Mongar including 17 Geogs	OAAGB- 2022-492	2.1	3.3.26	Short/less deduction of house rent	16,226.95	16,226.95	42.68
1009	Dzongkhag Administration, Mongar including 17 Geogs	OAAGB- 2022-492	2.1	3.3.26	Short/less deduction of house rent	1,668.82	-	1,668.82
1010	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	-
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
1012	Dzongkhag Administration, Mongar including 17 Geogs	OAAGB- 2022-492	2.1	3.3.26	Short/less deduction of house rent	32,563.96	32,563.96	-
1013	Dzongkhag Administration, Mongar including 17 Geogs	OAAGB- 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
1015	Dzongkhag Administration, Mongar including 17 Geogs	OAAGB- 2022-492	2.1	3.3.26	Short/less deduction of house rent	8,950.60	8,950.60	-
1016	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
1017	Dzongkhag Administration, Mongar including 17 Geogs	OAAGB- 2022-492	2.1	3.3.26	Short/less deduction of house rent	7,268.53	7,268.53	-

### Category 3: Shortfalls, Lapses and Deficiencies

1018	Dzongkhag Administration, Mongar including 17 Geogs	OAAGB- 2022-492	2.1	3.3.26	Short/less deduction of house rent	21,550.43	21,635.45	-
1019	Dzongkhag Administration, Mongar including 17 Geogs	OAAGB- 2022-492	2.1	3.3.26	Short/less deduction of house rent	3,291.69	-	3,291.69
1020	Dzongkhag Administration, Mongar including 17 Geogs	OAAGB- 2022-492	2.1	3.3.26	Short/less deduction of house rent	34,454.57	34,454.57	-
1021	Dzongkhag Administration, Mongar including 17 Geogs	OAAGB- 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
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
1024	Dzongkhag Administration, Mongar including 17 Geogs	OAAGB- 2022-492	2.1	3.3.26	Short/less deduction of house rent	28,675.65	28,788.78	-
1025	Dzongkhag Administration, Mongar including 17 Geogs	OAAGB- 2022-492	2.1	3.3.26	Short/less deduction of house rent	30,597.30	-	30,597.30
1026	Dzongkhag Administration, Mongar including 17 Geogs	OAAGB- 2022-492	2.1	3.3.26	Short/less deduction of house rent	980.87	-	980.87
1027	Dzongkhag Administration, Mongar including 17 Geogs	OAAGB- 2022-492	2.1	3.3.26	Short/less deduction of house rent	4,236.33	-	4,236.33
1028	Dzongkhag Administration, Mongar including 17 Geogs	OAAGB- 2022-492	2.1	3.3.26	Short/less deduction of house rent	298.07	-	298.07
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
1030	Dzongkhag Administration, Mongar including 17 Geogs	OAAGB- 2022-492	2.1	3.3.26	Short/less deduction of house rent	3,254.81	-	3,254.81

### Category 3: Shortfalls, Lapses and Deficiencies

1031	Dzongkhag Administration, Mongar including 17 Geogs	OAAGB- 2022-492	2.1	3.3.26	Short/less deduction of house rent	18,430.85	18,466.57	-
1032	Dzongkhag Administration, Mongar including 17 Geogs	OAAGB- 2022-492	2.1	3.3.26	Short/less deduction of house rent	3,254.81	-	3,254.81
1033	Dzongkhag Administration, Mongar including 17 Geogs	OAAGB- 2022-492	2.1	3.3.26	Short/less deduction of house rent	3,254.81	-	3,254.81
1034	Dzongkhag Administration, Mongar including 17 Geogs	OAAGB- 2022-492	2.1	3.3.26	Short/less deduction of house rent	9,883.61	-	9,883.61
1035	Dzongkhag Administration, Mongar including 17 Geogs	OAAGB- 2022-492	2.1	3.3.26	Short/less deduction of house rent	21,210.73	-	21,210.73
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
1037	Dzongkhag Administration, Mongar including 17 Geogs	OAAGB- 2022-492	2.1	3.3.26	Short/less deduction of house rent	28,505.96	28,580.93	-
1038	Dzongkhag Administration, Mongar including 17 Geogs	OAAGB- 2022-492	2.1	3.3.26	Short/less deduction of house rent	518.49	-	518.49
1039	Dzongkhag Administration, Mongar including 17 Geogs	OAAGB- 2022-492	2.1	3.3.26	Short/less deduction of house rent	1,669.68	-	1,669.68
1040	Dzongkhag Administration, Mongar including 17 Geogs	OAAGB- 2022-492	2.1	3.3.26	Short/less deduction of house rent	4,920.72	-	4,920.72
1041	Dzongkhag Administration, Mongar including 17 Geogs	OAAGB- 2022-492	2.1	3.3.26	Short/less deduction of house rent	2,487.75	-	2,487.75
1042	Dzongkhag Administration, Mongar including 17 Geogs	OAAGB- 2022-492	2.1	3.3.26	Short/less deduction of house rent	2,176.36	-	2,176.36
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



### Category 3: Shortfalls, Lapses and Deficiencies

1044	Dzongkhag Administration, Mongar including 17 Geogs	OAAGB- 2022-492	2.1	3.3.26	Short/less deduction of house rent	5,096.62	-	5,096.62
1045	Dzongkhag Administration, Mongar including 17 Geogs	OAAGB- 2022-492	2.1	3.3.26	Short/less deduction of house rent	815.53	-	815.53
1046	Dzongkhag Administration, Mongar including 17 Geogs	OAAGB- 2022-492	2.1	3.3.26	Short/less deduction of house rent	5,036.42	-	5,036.42
1047	Dzongkhag Administration, Mongar including 17 Geogs	OAAGB- 2022-492	2.1	3.3.26	Short/less deduction of house rent	16,501.41	-	16,501.41
1048	Dzongkhag Administration, Mongar including 17 Geogs	OAAGB- 2022-492	2.1	3.3.26	Short/less deduction of house rent	582.17	-	582.17
1049	Dzongkhag Administration, Mongar including 17 Geogs	OAAGB- 2022-492	2.1	3.3.26	Short/less deduction of house rent	4,920.72	-	4,920.72
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
1051	Dzongkhag Administration, Mongar including 17 Geogs	OAAGB- 2022-492	2.1	3.3.26	Short/less deduction of house rent	7,317.10	-	7,317.10
1052	Dzongkhag Administration, Mongar including 17 Geogs	OAAGB- 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
1054	Dzongkhag Administration, Mongar including 17 Geogs	OAAGB- 2022-492	2.1	3.3.26	Short/less deduction of house rent	9,024.65	9,025.00	148.00
1055	Dzongkhag Administration, Mongar including 17 Geogs	OAAGB- 2022-492	2.1	3.3.26	Short/less deduction of house rent	1,421.01	1,421.00	23.37
1056	Dzongkhag Administration, Mongar including 17 Geogs	OAAGB- 2022-492	2.1	3.3.26	Short/less deduction of house rent	751.33	751.33	12.35

### Category 3: Shortfalls, Lapses and Deficiencies

1057	Dzongkhag Administration, Mongar including 17 Geogs	OAAGB- 2022-492	2.1	3.3.26	Short/less deduction of house rent	2,012.94	-	2,012.94
1058	Dzongkhag Administration, Mongar including 17 Geogs	OAAGB- 2022-492	2.1	3.3.26	Short/less deduction of house rent	4,999.10	-	4,999.10
1059	Dzongkhag Administration, Mongar including 17 Geogs	OAAGB- 2022-492	2.1	3.3.26	Short/less deduction of house rent	16,794.90	-	16,794.90
1060	Dzongkhag Administration, Mongar including 17 Geogs	OAAGB- 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
1062	Dzongkhag Administration, Mongar including 17 Geogs	OAAGB- 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
1064	Dzongkhag Administration, Mongar including 17 Geogs	OAAGB- 2022-492	2.1	3.3.26	Short/less deduction of house rent	37,490.91	-	37,490.91
1065	Dzongkhag Administration, Mongar including 17 Geogs	OAAGB- 2022-492	2.1	3.3.26	Short/less deduction of house rent	837.99	-	837.99
1066	Dzongkhag Administration, Mongar including 17 Geogs	OAAGB- 2022-492	2.1	3.3.26	Short/less deduction of house rent	3,254.81	-	3,254.81
1067	Dzongkhag Administration, Mongar including 17 Geogs	OAAGB- 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	-
1069	Dzongkhag Administration, Mongar including 17 Geogs	OAAGB- 2022-492	2.1	3.3.26	Short/less deduction of house rent	1,567.13	-	1,567.13

### Category 3: Shortfalls, Lapses and Deficiencies

1070	Dzongkhag Administration, Mongar including 17 Geogs	OAAGB- 2022-492	2.1	3.3.26	Short/less deduction of house rent	18,302.08	18,338.18	-
1071	Dzongkhag Administration, Mongar including 17 Geogs	OAAGB- 2022-492	2.1	3.3.26	Short/less deduction of house rent	16,794.90	-	16,794.90
1072	Dzongkhag Administration, Mongar including 17 Geogs	OAAGB- 2022-492	2.1	3.3.26	Short/less deduction of house rent	290.62	-	290.62
1073	Dzongkhag Administration, Mongar including 17 Geogs	OAAGB- 2022-492	2.1	3.3.26	Short/less deduction of house rent	5,597.44	-	5,597.44
1074	Dzongkhag Administration, Mongar including 17 Geogs	OAAGB- 2022-492	2.1	3.3.26	Short/less deduction of house rent	2,132.84	2,139.85	-
1075	Dzongkhag Administration, Mongar including 17 Geogs	OAAGB- 2022-492	2.1	3.3.26	Short/less deduction of house rent	14,229.00	68,094.51	(53,865.51)
1076	Dzongkhag Administration, Mongar including 17 Geogs	OAAGB- 2022-492	2.1	3.3.26	Short/less deduction of house rent	9,150.24	9,150.24	-
1077	Dzongkhag Administration, Mongar including 17 Geogs	OAAGB- 2022-492	2.1	3.3.26	Short/less deduction of house rent	14,229.00	65,008.51	(50,779.51)
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	-
1079	Dzongkhag Administration, Mongar including 17 Geogs	OAAGB- 2022-492	2.1	3.3.26	Short/less deduction of house rent	13,338.77	13,338.77	-
1080	Dzongkhag Administration, Mongar including 17 Geogs	OAAGB- 2022-492	2.1	3.3.26	Short/less deduction of house rent	3,770.98	-	3,770.98
1081	Dzongkhag Administration, Mongar including 17 Geogs	OAAGB- 2022-492	2.1	3.3.26	Short/less deduction of house rent	21.27	-	21.27
1082	Dzongkhag Administration, Mongar including 17 Geogs	OAAGB- 2022-492	2.1	3.3.26	Short/less deduction of house rent	4,219.28	4,271.99	-

### Category 3: Shortfalls, Lapses and Deficiencies

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
1084	Dzongkhag Administration, Mongar including 17 Geogs	OAAGB- 2022-492	2.1	3.3.26	Short/less deduction of house rent	12,707.00	12,748.78	-
1085	Dzongkhag Administration, Mongar including 17 Geogs	OAAGB- 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
1087	Dzongkhag Administration, Mongar including 17 Geogs	OAAGB- 2022-492	2.1	3.3.26	Short/less deduction of house rent	3,917.90	-	3,917.90
1088	Dzongkhag Administration, Mongar including 17 Geogs	OAAGB- 2022-492	2.1	3.3.26	Short/less deduction of house rent	1,502.56	-	1,502.56
1089	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
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
1091	Dzongkhag Administration, Mongar including 17 Geogs	OAAGB- 2022-492	2.1	3.3.26	Short/less deduction of house rent	464.58	-	464.58
1092	Dzongkhag Administration, Mongar including 17 Geogs	OAAGB- 2022-492	2.1	3.3.26	Short/less deduction of house rent	1,230.50	-	1,230.50
1093	Dzongkhag Administration, Mongar including 17 Geogs	OAAGB- 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
1095	Dzongkhag Administration, Mongar including 17 Geogs	OAAGB- 2022-492	2.1	3.3.26	Short/less deduction of house rent	7,290.73	-	7,290.73

### Category 3: Shortfalls, Lapses and Deficiencies

1096	Dzongkhag Administration, Mongar including 17 Geogs	OAAGB- 2022-492	2.1	3.3.26	Short/less deduction of house rent	21,107.24	-	21,107.24
1097	Dzongkhag Administration, Mongar including 17 Geogs	OAAGB- 2022-492	2.1	3.3.26	Short/less deduction of house rent	24,606.23	-	24,606.23
1098	Dzongkhag Administration, Mongar including 17 Geogs	OAAGB- 2022-492	2.1	3.3.26	Short/less deduction of house rent	1,502.56	-	1,502.56
1099	Dzongkhag Administration, Mongar including 17 Geogs	OAAGB- 2022-492	2.1	3.3.26	Short/less deduction of house rent	11,774.24	-	11,774.24
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	-
1101	Dzongkhag Administration, Mongar including 17 Geogs	OAAGB- 2022-492	2.1	3.3.26	Short/less deduction of house rent	11,774.24	-	11,774.24
1102	Dzongkhag Administration, Mongar including 17 Geogs	OAAGB- 2022-492	2.1	3.3.26	Short/less deduction of house rent	2,675.26	-	2,675.26
1103	Dzongkhag Administration, Mongar including 17 Geogs	OAAGB- 2022-492	2.1	3.3.26	Short/less deduction of house rent	9,809.27	-	9,809.27
1104	Dzongkhag Administration, Mongar including 17 Geogs	OAAGB- 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
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
1107	Dzongkhag Administration, Mongar including 17 Geogs	OAAGB- 2022-492	2.1	3.3.26	Short/less deduction of house rent	12,011.65	-	12,011.65
1108	Dzongkhag Administration, Mongar including 17 Geogs	OAAGB- 2022-492	2.1	3.3.26	Short/less deduction of house rent	5,527.68	-	5,527.68

### Category 3: Shortfalls, Lapses and Deficiencies

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
1110	Dzongkhag Administration, Mongar including 17 Geogs	OAAGB- 2022-492	2.1	3.3.26	Short/less deduction of house rent	6,859.95	-	6,859.95
1111	Dzongkhag Administration, Mongar including 17 Geogs	OAAGB- 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
1113	Dzongkhag Administration, Mongar including 17 Geogs	OAAGB- 2022-492	2.1	3.3.26	Short/less deduction of house rent	794.49	-	794.49
1114	Dzongkhag Administration, Mongar including 17 Geogs	OAAGB- 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	-
1116	Dzongkhag Administration, Mongar including 17 Geogs	OAAGB- 2022-492	2.1	3.3.26	Short/less deduction of house rent	29,643.63	29,643.63	-
1117	Dzongkhag Administration, Mongar including 17 Geogs	OAAGB- 2022-492	2.1	3.3.26	Short/less deduction of house rent	1,579.65	-	1,579.65
1118	Dzongkhag Administration, Mongar including 17 Geogs	OAAGB- 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	-
1120	Dzongkhag Administration, Mongar including 17 Geogs	OAAGB- 2022-492	2.1	3.3.26	Short/less deduction of house rent	20,655.00	-	20,655.00
1121	Dzongkhag Administration, Mongar including 17 Geogs	OAAGB- 2022-492	2.1	3.3.26	Short/less deduction of house rent	1,870.65	1,870.65	-

### Category 3: Shortfalls, Lapses and Deficiencies

1122	Dzongkhag Administration, Mongar including 17 Geogs	OAAGB- 2022-492	2.1	3.3.26	Short/less deduction of house rent	1,870.65	1,870.65	-
1123	Dzongkhag Administration, Mongar including 17 Geogs	OAAGB- 2022-492	2.1	3.3.26	Short/less deduction of house rent	11,768.81	10,726.56	1,042.25
1124	Dzongkhag Administration, Mongar including 17 Geogs	OAAGB- 2022-492	2.1	3.3.26	Short/less deduction of house rent	13,518.09	9,760.32	3,757.77
1125	Dzongkhag Administration, Mongar including 17 Geogs	OAAGB- 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)
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
1128	Dzongkhag Administration, Mongar including 17 Geogs	OAAGB- 2022-492	2.1	3.3.26	Short/less deduction of house rent	34,454.57	34,454.57	-
1129	Dzongkhag Administration, Mongar including 17 Geogs	OAAGB- 2022-492	2.1	3.3.26	Short/less deduction of house rent	14,705.19	14,705.19	-
1130	Dzongkhag Administration, Mongar including 17 Geogs	OAAGB- 2022-492	2.1	3.3.26	Short/less deduction of house rent	16,691.88	16,692.00	43.78
1131	Dzongkhag Administration, Mongar including 17 Geogs	OAAGB- 2022-492	2.1	3.3.26	Short/less deduction of house rent	662.33	663.64	-
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
1133	Dzongkhag Administration, Mongar including 17 Geogs	OAAGB- 2022-492	2.1	3.3.26	Short/less deduction of house rent	5,250.00	5,250.00	10.36
1134	Dzongkhag Administration, Mongar including 17 Geogs	OAAGB- 2022-492	2.1	3.3.26	Short/less deduction of house rent	15,795.00	15,795.00	31.16

### Category 3: Shortfalls, Lapses and Deficiencies

1135	Dzongkhag Administration, Mongar including 17 Geogs	OAAGB- 2022-492	2.1	3.3.26	Short/less deduction of house rent	20,514.76	19,927.30	679.18
1136	Dzongkhag Administration, Mongar including 17 Geogs	OAAGB- 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	-
1138	Dzongkhag Administration, Mongar including 17 Geogs	OAAGB- 2022-492	2.1	3.3.26	Short/less deduction of house rent	556.87	558.70	-
1139	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	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
1141	Dzongkhag Administration, Mongar including 17 Geogs	OAAGB- 2022-492	2.1	3.3.26	Short/less deduction of house rent	16,519.92	-	16,519.92
1142	Dzongkhag Administration, Mongar including 17 Geogs	OAAGB- 2022-492	2.1	3.3.26	Short/less deduction of house rent	13,036.96	-	13,036.96
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
1144	Dzongkhag Administration, Mongar including 17 Geogs	OAAGB- 2022-492	2.1	3.3.26	Short/less deduction of house rent	3,716.74	-	3,716.74
1145	Dzongkhag Administration, Mongar including 17 Geogs	OAAGB- 2022-492	2.1	3.3.26	Short/less deduction of house rent	556.87	-	556.87
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
1147	Dzongkhag Administration, Mongar including 17 Geogs	OAAGB- 2022-492	2.1	3.3.26	Short/less deduction of house rent	38,500.00	38,601.26	-



### Category 3: Shortfalls, Lapses and Deficiencies

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
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
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
1154	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
1155	Dzongkhag Administration, Mongar including 17 Geogs	OAAGB- 2022-492	2.1	3.3.26	Short/less deduction of house rent	26,727.25	19,863.09	6,929.46
1156	Dzongkhag Administration, Mongar including 17 Geogs	OAAGB- 2022-492	2.1	3.3.26	Short/less deduction of house rent	556.87	559.07	-
1157	Dzongkhag Administration, Mongar including 17 Geogs	OAAGB- 2022-492	2.1	3.3.26	Short/less deduction of house rent	556.87	559.07	-
1158	Dzongkhag Administration, Mongar including 17 Geogs	OAAGB- 2022-492	2.1	3.3.26	Short/less deduction of house rent	562.02	563.00	8.26
1159	Dzongkhag Administration, Mongar including 17 Geogs	OAAGB- 2022-492	2.1	3.3.26	Short/less deduction of house rent	569.94	-	569.94
1160	Dzongkhag Administration, Mongar including 17 Geogs	OAAGB- 2022-492	2.1	3.3.26	Short/less deduction of house rent	1,414.40	-	1,414.40

### Category 3: Shortfalls, Lapses and Deficiencies

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

### Category 3: Shortfalls, Lapses and Deficiencies

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	-
1174	Dzongkhag Administration, Trashiyangtse including 8 Geogs	OAAGSJ- 2022-515	6	3.3.30	Non/Short payment of leave encashment and LTC	47,080.00	49,092.19	-
1175	Dzongkhag Administration, Trashiyangtse including 8 Geogs	OAAGSJ- 2022-515	6	3.3.30	Non/Short payment of leave encashment and LTC	16,760.00	17,509.38	-
1176	Dzongkhag Administration, Trashiyangtse including 8 Geogs	OAAGSJ- 2022-515	6	3.3.30	Non/Short payment of leave 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	-
1178	Dzongkhag Administration, Trashiyangtse including 8 Geogs	OAAGSJ- 2022-515	6	3.3.30	Non/Short payment of leave encashment and LTC	15,960.00	16,673.61	-
1179	Dzongkhag Administration, Trashiyangtse including 8 Geogs	OAAGSJ- 2022-515	7	3.3.30	Non-payment of increment to Gaydrung - Nu. 38,080.00	2,240.00	2,328.37	-
1180	Dzongkhag Administration, Trashiyangtse including 8 Geogs	OAAGSJ- 2022-515	7	3.3.30	Non-payment of increment to Gaydrung - Nu. 38,080.00	3,840.00	3,867.77	-
1181	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	7,340.89	-
1182	Dzongkhag Administration, Trashiyangtse including 8 Geogs	OAAGSJ- 2022-515	7	3.3.30	Non-payment of increment to Gaydrung - 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	-
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	-

### Category 3: Shortfalls, Lapses and Deficiencies

1186	Technical Training Institute, Khuruthang , Punakha	OAAGTS-2022-585	1	3.3.30	Less payment to contractor in the maintenance of hostels at TTI, 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	-
1191	Drukgyal Dzong Conservation 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
1192	Natural Resource Development Corporation Limited, Regional Office, Phuentsholing including offices at Gedu & Samtse	OAAGPL-2023-269	1	3.3.34	Possible Significant Financial Impact of Unsold and Weather-Damaged 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. 815,552.00 (3.3.34)	810,856.00	57,414.00	753,442.00
1196	General Hospital, Phuentsholing	OAAGPL-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, Tashichhoeling & Dophuchen	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

### Category 3: Shortfalls, Lapses and Deficiencies

1198	Dzongkhag Administration, Samtse including 15 Goegs, Dungkhags Administration, Tashichhoeling & Dophuchen	OAAGPL-2022-391	29.2	3.3.34	Retention money claimed by one party 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), Wengkhhar 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	-
1202	Commercial Agriucture & Resilient Livelihood Enhancement Programme (CARLEP), Wengkhhar 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	481,415.00	510,537.31	-
1203	Commercial Agriucture & Resilient Livelihood Enhancement Programme (CARLEP), Wengkhhar 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), Wengkhhar 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), Wengkhhar 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	-

### Category 3: Shortfalls, Lapses and Deficiencies

	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,	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	-
1210	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	-
1211	Commercial Agriucture & 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	-

### Category 3: Shortfalls, Lapses and Deficiencies

	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,	OAAGB-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	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	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,	OAAGB-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

### Category 3: Shortfalls, Lapses and Deficiencies

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



### Category 3: Shortfalls, Lapses and Deficiencies

1229	Dzongkhag Administration, Thimphu including 8 Geogs and Lingzhi Drungkhag Administration	GGD-2022-464	20	3.3.5	Non- maintenance of HDPE distribution records of the beneficiaries under 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)			

### Category 3: Shortfalls, Lapses and Deficiencies

1241	National Pension and Provident Fund	COAD-2022-279	7	3.3.5	Delay in sanctioning of loans			
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)			
1243	National Pension and Provident Fund	COAD-2022-279	10	3.3.5	10. Disbursement of loan before Sanction (3.3.5)			
1244	National Pension and Provident Fund	COAD-2022-279	11	3.3.5	11. Delay in disbursement of loans (3.3.5)			
1245	National Pension and Provident Fund	COAD-2022-279	12	3.3.5	12. Loan disbursed amount greater than loan sanctioned amount (3.3.5)			
1246	National Pension and Provident Fund	COAD-2022-279	13	3.3.5	13. Principal outstanding amount greater than loan sanctioned amount (3.3.5)			
1247	National Pension and Provident Fund	COAD-2022-279	14	3.3.5	14. Loan principal outstanding amount greater than disbursement amount (3.3.5)			
1248	National Pension and Provident Fund	COAD-2022-279	15	3.3.5	15. Inconsistencies in determination of loan outstanding amount (3.3.5)			
1249	National Pension and Provident Fund	COAD-2022-279	17	3.3.5	17. Loans applied, sanctioned and disbursed on Sunday (3.3.5)			
1250	National Pension and Provident Fund	COAD-2022-279	22	3.3.5	22. Non-recording of net salary in the system for personal loan (3.3.5)			
1251	National Pension and Provident Fund	COAD-2022-279	23	3.3.5	23. Missing collateral value and monthly gross income details for education loan (3.3.5)			
1252	National Pension and Provident Fund	COAD-2022-279	24	3.3.5	24. Missing collateral value and monthly gross income details for student loan (3.3.5)			
1253	National Pension and Provident Fund	COAD-2022-279	26	3.3.5	26. Missing loan information during loan data migration (3.3.5)			

### Category 3: Shortfalls, Lapses and Deficiencies

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

### Category 3: Shortfalls, Lapses and Deficiencies

1267	Druk Air Corporation Ltd.	COAD-2022-420	7	3.3.5	Improper storage of records and documents (3.3.5)			
1268	Farm Machinery Corporation Limited	COAD-2022-575	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)			
1270	Electricity Services Division, Bhutan Power Corporation Limited, Thimphu	COAD-2023-277	1.2	3.3.5	Improper record of customer information (House number, Thram number, CID and Meter number) (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
1272	Bhutan Narcotic Control Agency	SCID-2022-493	1	3.3.6	Payment made without supporting documents - Nu - 226,492.90 (3.3.6)	226,492.90	-	226,492.90
1273	Dzongkhag Administration, Zhemgang including eight Geogs	OAAGB-2022-408	21.1	3.3.6	Non-availability of voucher and bills	19,545.00	-	19,545.00
1274	Technical Training Institute, Chumey, Bumthang	OAAGB-2023-308	2	3.3.6	Missing record of fuel bill in the log book records	429,179.63	-	436,234.64
1275	Technical Training Institute, Chumey, Bumthang	OAAGB-2023-308	3	3.3.6	Lapses in the preparation of the log book	-	-	-
1276	Electricity Services Division, Bhutan Power Corporation Limited, Paro	COAD-2022-293(n)	3	3.3.6	Non-production of documents (3.3.6)			
1277	Thimphu TechPark Limited	COAD-2022-597	4	3.3.6	Lack of proper documentation in recruitment, selection and appointment. (3.3.6)			
1278	Thimphu TechPark Limited	COAD-2022-597	5	3.3.6	Missing Contract Agreement (3.3.6)			

### Category 3: Shortfalls, Lapses and Deficiencies

1279	Directorate of Services including all other Departments of MoFA	GGD-2023-73	9	3.3.7	9. Discrepancies noted in the Kilometer Reading of vehicle (3.3.7)	-	-	-
1280	Royal Bhutan Police, HQ including RBP Division I, Paro; Prison Service Division; and Fire Fighting Services	GGD-2023-116	1	3.3.7	Irregularities in the Ration Management System(3.3.7)	-	-	-
1281	Dzongkhag Administration, Zhemgang including eight Geogs	OAAGB-2022-408	6	3.3.7	Difference in monthly house rent and non-reconciliation thereof	515,127.00	-	515,127.00
1282	Dzongkhag Administration, Zhemgang including eight Geogs	OAAGB-2022-408	48	3.3.7	Difference in recovery of monthly house rent and non-reconciliation thereof	209,616.00	-	209,616.00
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
1284	Dzongkhag Administration, Lhuentse including eight Geogs	OAAGB-2022-579	1.2	3.3.7	Excess deposit into Refundable Deposit Account	301,399.00	-	307,542.59
1285	Dzongkhag Administration, Trashiyangtse including 8 Geogs	OAAGSJ-2022-515	15	3.3.7	Non-settlement of uncashed cheque for FY 2021-2022 - Nu. 81,496.00	81,496.00	-	81,496.00
1286	Dzongkhag Administration, Samdrupjongkhar including 11 Geogs and two Dungkhags (Jomotsangkha & Samdrupcholing)	OAAGSJ-2022-511	13	3.3.7	Improvement of Lingmishorong farm road under Pemathang Gewog damaged valuing Nu. 455,270.62	-	-	-
1287	Dzongkhag Administration, Samdrupjongkhar including 11 Geogs and two Dungkhags (Jomotsangkha & Samdrupcholing)	OAAGSJ-2022-511	16.2	3.3.7	Damaged permanent structure - Nu. 58,800.00	-	-	-
1288	Dzongkhag Administration, Samdrupjongkhar including 11 Geogs and two Dungkhags (Jomotsangkha & Samdrupcholing)	OAAGSJ-2022-511	20.2	3.3.7	Damaged permanent structure valuing Nu. 216,732.94	-	-	-
1289	Dzongkhag Administration, Samdrupjongkhar including 11 Geogs and two Dungkhags	OAAGSJ-2022-511	21.2	3.3.7	Damaged permanent structure valuing Nu. 601,160.00	-	-	-

### Category 3: Shortfalls, Lapses and Deficiencies

	(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)			
1299	Dzongkhag Court, Dagana	OAAGTS-2023-231	1	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 fund from bank amounting to Nu.38,057.47 (3.3.7)			

### Category 3: Shortfalls, Lapses and Deficiencies

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

### Category 3: Shortfalls, Lapses and Deficiencies

1311	Dzongkhag Administration, Chhukha including 11 Geogs & Dungkhag Administration, Phuentsholing	OAAGPL-2022-450	8	3.3.8	Execution of defective work in the construction of RCC slab road at Drukdingsa under Dungna Gewog	-	-	-
1312	Dzongkhag Administration, Chhukha including 11 Geogs & Dungkhag Administration, Phuentsholing	OAAGPL-2022-450	9	3.3.8	Defective works in laying of GSB at Gumina under Metakha Gewog	-	-	-
1313	Dzongkhag Administration, Chhukha including 11 Geogs & Dungkhag Administration, Phuentsholing	OAAGPL-2022-450	13.2	3.3.8	Execution of substandard works towards construction of drain	-	-	-
1314	Dzongkhag Administration, Chhukha including 11 Geogs & Dungkhag Administration, Phuentsholing	OAAGPL-2022-450	19	3.3.8	19. Execution of substandard work in construction of Meeting Hall at Pekarling	-	-	-
1315	Dzongkhag Administration, Chhukha including 11 Geogs & Dungkhag Administration, Phuentsholing	OAAGPL-2022-450	24	3.3.8	24. Uncorrected defective works in the construction of farm road to Dorilakha	-	-	-
1316	Dzongkhag Administration, Chhukha including 11 Geogs & Dungkhag Administration, Phuentsholing	OAAGPL-2022-450	25	3.3.8	25. Defective work in the construction of Upper Sinchula Farm Road	-	-	-
1317	Dzongkhag Administration, Chhukha including 11 Geogs & Dungkhag Administration, Phuentsholing	OAAGPL-2022-450	27	3.3.8	Defective work in the construction of Farm Road from Chongaykha to Urina	-	-	-
1318	Dzongkhag Administration, Samtse including 15 Goegs, Dungkhags Administration, Tashichhoeling & Dophuchen	OAAGPL-2022-391	24	3.3.8	. Execution of sub-standard work in improvement of farm road from Bangaysimal to Halaley via Ratay GSB and Drainage under Phuntshapelri Gewog	-	-	-
1319	Dzongkhag Administration, Samtse including 15 Goegs, Dungkhags Administration, Tashichhoeling & Dophuchen	OAAGPL-2022-391	61	3.3.8	Execution of substandard work (PCC Road)	-	-	-
1320	Dzongkhag Administration, Lhuentse including eight Geogs	OAAGB-2022-579	21	3.3.8	Execution of substandard flooring works	44,702.00	44,702.00	-
1321	Dzongkhag Administration, Lhuentse including eight Geogs	OAAGB-2022-579	34	3.3.8	Poor workmanship noted in the barbed wire fencing work for construction of	-	-	-



### Category 3: Shortfalls, Lapses and Deficiencies

					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	OAAGSJ-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	-	-	-

### Category 3: Shortfalls, Lapses and Deficiencies

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	-	-	-
1332	Dzongkhag Administration, Samdrupjongkhar including 11 Geogs and two Dungkhags (Jomotsangkha & Samdrupcholing)	OAAGSJ-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)	OAAGSJ-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)	OAAGSJ-2022-511	46.2	3.3.8	Damaged structure valuing Nu. 18,842.75	-	-	-
1335	Dzongkhag Administration, Samdrupjongkhar including 11 Geogs and two Dungkhags (Jomotsangkha & Samdrupcholing)	OAAGSJ-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*

