

## 1. Fraud

A. Finance and Revenue Management										
Sl. No.	AIN	Agency	Ob. No.	Code	Observation Title	Accountable	Recovered/ Restituted/ Resolved	Balance	Status	
1	ECD-2025-147	Centenary Farmers Market, Department of Agricultural Marketing and Cooperatives, MoAL, Thimphu	1	1.1.9	Short accountal of revenue - Nu. 4,163,727.74	4,163,727.74	0.00	4,399,178.00	Not Settled	
2	ECD-2025-147	Centenary Farmers Market, Department of Agricultural Marketing and Cooperatives, MoAL, Thimphu	2	1.1.32	Short collection of rents - Nu. 1,630,386.36	1,630,386.36	0.00	1,722,581.34	Not Settled	
3	ECD-2025-147	Centenary Farmers Market, Department of Agricultural Marketing and Cooperatives, MoAL, Thimphu	3	1.1.85	Missing Money Receipt	0.00	0.00	0.00	Not Settled	
4	ECD-2025-147	Centenary Farmers Market, Department of Agricultural Marketing and Cooperatives, MoAL, Thimphu	4	1.1.72	No-clarity in transition date from usage of Microsoft Excel to Manual Receipt Books for the Calendar Year 2022 and implication thereof	0.00	0.00	0.00	Not Settled	
5	ECD-2025-147	Centenary Farmers Market, Department of Agricultural Marketing and Cooperatives, MoAL, Thimphu	6	1.1.58	No supporting documents for the withdrawal of amount from the bank - Nu. 2,310,305.40	2,310,305.40	0.00	2,310,305.40	Not Settled	
6	OAAGB-2025-10	Drungkhag Court, Panbang, Zhemgang	1	1.1.55	Payment not received by the payee - Nu. 6,290.55	6,290.55	0.00	6,762.12	Not Settled	
7	OAAGB-2025-10	Drungkhag Court, Panbang, Zhemgang	2	1.1.85	Non-surrender of cash balance - Nu. 18,370.45	18,370.45	0.00	19,747.45	Not Settled	
8	OAAGSJ-2025-53	Regional Office of Industry, Commerce and Employment, Samdrup Jongkhar, MoICE	1	1.1.6	Misuse of advances - Nu. 4,552,500.00	0.00	0.00	0.00	Not Settled	
9	SCD-2025-103	Royal Bhutan Police, Headquarters, including Royal Bhutan Police Division I, Paro, Prison Service Division, and Fire Fighting Services	6	1.1.10	Misuse of the monthly house rent - Nu. 50,540.00	50,540.00	50,972.01	0.00	Settled	
<b>Total</b>						<b>8,179,620.50</b>	<b>50,972.01</b>	<b>8,458,574.31</b>		



**C. Procurement of Goods and Supplies**

Sl. No.	AIN	Agency	Ob. No.	Code	Observation Title	Accountable	Recovered/ Restituted/ Resolved	Balance	Status
1	ECD-2025-156	Regional Offices, Thimphu, Ministry of Agriculture and Livestock	2	3.1.14	Double payment of bill to Tshogdag Enterprise – Nu. 202,339.00	0.00	0.00	0.00	Not Settled
2	OAAGB-2024-302	Dzongkhag Administration, Bumthang	7.2	3.1.65	Suspected intentional excess claim of stipend for July 2023 - Nu. 95,259.00	95,259.00	0.00	106,846.67	Not Settled
3	OAAGB-2024-328	Dzongkhag Administration, Trongsa	17.2	3.1.14	Double payment of material bills due to payment made on the photocopied bill – Nu. 100,000.00	100,000.00	0.00	104,076.71	Not Settled
<b>Total</b>						<b>195,259.00</b>	<b>0.00</b>	<b>210,923.38</b>	

## 2. Errors

A. Finance and Revenue Management									
Sl. No.	AIN	Agency	Ob. No.	Code	Observation Title	Accountable	Recovered/ Restituted/ Resolved	Balance	Status
1	COAD-2024-295	Farm Machinery Corporation Limited	1	1.2.85	Non-maintenance of Separate Gratuity Fund Account for Employee Retirement Benefits	0.00	0.00	0.00	Settled
2	COAD-2024-295	Farm Machinery Corporation Limited	2	1.2.76	Non-movement for Trade & Other Receivables worth Nu. 2,887,705.23	2,887,705.00	2,887,705.00	0.00	Settled
3	COAD-2024-295	Farm Machinery Corporation Limited	3	1.2.76	Non-movement for Trade & Other Payables worth Nu. 40,152,689.00	40,152,689.00	5,152,689.00	35,000,000.00	Partially Settled
4	COAD-2024-299	Rangjung Foundation, Thimphu	1	1.2.85	Payment not received from tents issued to Clients amounting to Nu. 363,500.00	363,500.00	233,800.00	129,700.00	Not Settled
5	COAD-2024-299	Rangjung Foundation, Thimphu	2	1.2.14	Non-consolidation of Income and Expenditure for Throema Tshogpas	0.00	0.00	0.00	Not Settled
6	COAD-2024-300	Green Bhutan Corporation Limited	1.i	1.2.74	Non-provisioning of Bad and Doubtful Debts as per ECL Module	0.00	0.00	0.00	Not Settled
7	COAD-2024-300	Green Bhutan Corporation Limited	1.ii	1.2.85	Non-recognition of Lease Liabilities & Right-of-Use Assets as per BFRS 16	0.00	0.00	0.00	Not Settled
8	COAD-2024-300	Green Bhutan Corporation Limited	2.i	1.2.74	Non-maintenance of Separate Gratuity Fund Account for Employee Retirement Benefits	0.00	0.00	0.00	Not Settled
9	COAD-2024-314	Handicrafts Association of Bhutan, Thimphu	3	1.2.85	Excess payment of Leave Encashment – Nu. 29,542.00	29,542.00	0.00	29,542.00	Not Settled
10	COAD-2024-327	Jangsa Animal Saving Trust, Thimphu	1	1.2.14	Non-preparation of financial statements in accordance with the CSO Act of Bhutan 2022	0.00	0.00	0.00	Not Settled
11	COAD-2024-340	Bhutan National Bank Limited, including all the Branches	4	1.2.85	Wrong booking/treatment of Client funds	0.00	0.00	0.00	Settled
12	COAD-2024-340	Bhutan National Bank Limited, including all the Branches	5	1.2.85	Non-deduction of TDS on leave encashment paid upon retirement – Nu. 449,892.00	449,892.00	0.00	494,856.55	Partially Settled
13	COAD-2024-342	Organisation for Youth Empowerment, Thimphu	1	1.2.85	Non-compliance with Gift Rules and Regulations. Nu 175,000.00	175,000.00	0.00	175,000.00	Not Settled
14	COAD-2025-372	Royal Audit Authority	1	1.2.85	Unidentified Deposits in Bank Reconciliation Statement – Nu. 8,152,085.27	8,152,085.27	4,442,118.85	3,709,966.42	Not Settled

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15	COAD-2024-446	Ugyen Pema Zangdopelri Chhoetshok, Paro	4	1.2.85	Non-adoption of Rules and Regulations as required by the Act	0.00	0.00	0.00	Not Settled
16	COAD-2024-446	Ugyen Pema Zangdopelri Chhoetshok, Paro	5	1.2.15	Monthly Bank Reconciliation not done	0.00	0.00	0.00	Not Settled
17	COAD-2024-453	Bhutan Care Credit Limited	1	1.2.85	Inconsistency in determining Debt-Equity Ratio	0.00	0.00	0.00	Not Settled
18	COAD-2024-453	Bhutan Care Credit Limited	2	1.2.27	Investment without return Nu. 570,210.00	0.00	0.00	0.00	Not Settled
19	COAD-2024-454	Bhutan Broadcasting Service Corporation Limited	1	1.2.85	Non-deduction of TDS from the leave encashment paid to the retiring employees - Nu. 64,452.00	64,452.00	65,582.11	0.00	Settled
20	COAD-2024-474	Journalists' Association of Bhutan	1	1.2.85	Weak Internal Control over Financial Transactions resulting into recoverable amount of Nu. 995,713.00	995,713.00	1,040,233.65	0.00	Settled
21	COAD-2024-474	Journalists' Association of Bhutan	2	1.2.15	Non-preparation of financial statements in accordance with the CSO Act of Bhutan 2022	0.00	0.00	0.00	Settled
22	COAD-2024-491	State Trading Corporation Limited, including Phuentsholing Regional Office and 3 Fuel Outlets	2	1.2.69	Outstanding Revenue - Nu. 213.59 million	0.00	0.00	0.00	Not Settled
23	COAD-2024-491	State Trading Corporation Limited, including Phuentsholing Regional Office and 3 Fuel Outlets	3	1.2.74	Losses incurred in petroleum division due to product loss - Nu. 23.25 million	0.00	0.00	0.00	Settled
24	COAD-2024-492	Royal Insurance Corporation of Bhutan Limited, including 20 Branch Offices	1	1.2.85	Unclaimed GIS contribution of Inactive Member - Nu. 78,045,130.56	78,045,130.56	0.00	78,045,130.56	Not Settled
25	COAD-2024-492	Royal Insurance Corporation of Bhutan Limited, including 20 Branch Offices	4	1.2.85	Non-deduction of TDS on Leave Encashment paid upon retirement Nu. 306,345.33	301,640.33	0.00	301,640.33	Not Settled
26	COAD-2024-514	Royal Securities Exchange of Bhutan Limited	1	1.2.85	Inadequacies in the Operation of Prospectus Approval Fund	0.00	0.00	0.00	Not Settled
27	COAD-2025-122	College of Science and Technology, Royal University of Bhutan	3	1.2.85	Excess release of Tuition Fee from scholarship students funded by the government - Nu. 8,639,358.00	8,639,358.00	0.00	8,639,358.00	Not Settled

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28	COAD-2025-123	Gyalpozhing College of Information Technology, Royal University of Bhutan	1	1.2.73	Irregularities in recognition of gain on Revaluation of Vehicles Nu. 1,391,081	1,391,081.00	0.00	1,391,081.00	Not Settled
29	COAD-2025-124	Sherubtse College, Royal University of Bhutan	3	1.2.85	Excess release of Tuition Fee of scholarship students funded by the government - Nu. 6,855,214.50	6,855,214.50	0.00	6,855,214.50	Not Settled
30	COAD-2025-127	Jigme Namgyel Engineering College, Royal University of Bhutan	3	1.2.85	Excess release of Tuition Fee of scholarship students funded by the government - Nu. 4,069,697.50	4,069,697.50	0.00	4,069,697.50	Not Settled
31	COAD-2025-127	Jigme Namgyel Engineering College, Royal University of Bhutan	4	1.2.85	Non-reconciliation of Tuition Fees from Self-Funding students for FYs 2021-22 & 2022-23 - Nu. 182,565.00 & Nu. 567,851.00	0.00	0.00	0.00	Not Settled
32	COAD-2025-127	Jigme Namgyel Engineering College, Royal University of Bhutan	5	1.2.14	Booking of mess collection from Self-funding students under two different Account heads (Tuition Fee from Self-Funding students & Stipend)	0.00	0.00	0.00	Not Settled
33	COAD-2025-127	Jigme Namgyel Engineering College, Royal University of Bhutan	6	1.2.85	Less Payment of Gratuity on Separation - Nu. 39,510.00	0.00	0.00	0.00	Settled
34	COAD-2025-128	Office of the Vice Chancellor, Royal University of Bhutan	3	1.2.85	Excess release of Tuition Fee of scholarship students funded by the government - Nu. 14,358,418.80	14,358,418.80	0.00	14,358,418.80	Not Settled
35	COAD-2025-130	Samtse College of Education, Royal University of Bhutan	3	1.2.85	Excess release of Tuition Fee of scholarship students funded by the government - Nu. 26,554,638.00	26,554,638.00	0.00	26,554,638.00	Not Settled
36	COAD-2025-148	Dungsam Polymers Limited	1	1.2.37	Long outstanding Sundry Debtors	0.00	0.00	0.00	Not Settled
37	COAD-2025-155	Dungsam Cement Corporation Limited	1	1.2.85	Fines & Penalties - Nu. 44,663.31	44,663.31	44,663.31	0.00	Settled
38	COAD-2025-171	Bhutan Hydropower Services Limited	1	1.2.15	Unrecorded Advances and Reconciliation Issues with Related Parties	0.00	0.00	0.00	Not Settled
39	COAD-2025-171	Bhutan Hydropower Services Limited	3.1	1.2.85	Deficiencies in Internal Control: Sales	0.00	0.00	0.00	Not Settled
40	COAD-2025-171	Bhutan Hydropower Services Limited	3.2	1.2.85	Deficiencies in Internal Control: Procurement	0.00	0.00	0.00	Not Settled

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41	COAD-2025-171	Bhutan Hydropower Services Limited	3.3.1	1.2.85	Deficiencies in Internal Control: Accounts & Finance	0.00	0.00	0.00	Settled
42	COAD-2025-171	Bhutan Hydropower Services Limited	3.3.2	1.2.85	Deficiencies in Internal Control: Accounts & Finance	0.00	0.00	0.00	Settled
43	COAD-2025-171	Bhutan Hydropower Services Limited	3.3.3	1.2.85	Deficiencies in Internal Control: Accounts & Finance	0.00	0.00	0.00	Not Settled
44	COAD-2025-171	Bhutan Hydropower Services Limited	3.3.4	1.2.85	Deficiencies in Internal Control: Accounts & Finance	0.00	0.00	0.00	Settled
45	COAD-2025-171	Bhutan Hydropower Services Limited	3.3.5	1.2.85	Deficiencies in Internal Control: Accounts & Finance	0.00	0.00	0.00	Settled
46	COAD-2025-196	Pel Drukdraling Foundation, Thimphu	1	1.2.85	Absence of system of Recoveries and Remittances	0.00	0.00	0.00	Settled
47	COAD-2025-199	Food Corporation of Bhutan Limited	1	1.2.76	Lack of Trade Receivables Aging Report - Nu. 493,117,705.33	493,117,705.33	493,117,705.33	0.00	Settled
48	COAD-2025-199	Food Corporation of Bhutan Limited	2	1.2.76	Lack of Payables Aging Report - Nu. 160,740,556.24	160,740,556.24	160,740,556.24	0.00	Settled
49	COAD-2025-216	Construction Development Corporation Limited, Thimphu	1	1.2.44	Sundry Debtors Nu. 55,494,313.52 & Sundry Creditors Nu. 6,942,596.78	0.00	0.00	0.00	Partially Settled
50	COAD-2025-233	Bhutan Development Bank Limited	1	1.2.15	Unreconciled Ledger Balances	0.00	0.00	0.00	Not Settled
51	COAD-2025-233	Bhutan Development Bank Limited	2	1.2.14	Interest Payable on Deposit shown debit balance	0.00	0.00	0.00	Not Settled
52	COAD-2025-233	Bhutan Development Bank Limited	3	1.2.15	Non-reconciliation of bank accounts	0.00	0.00	0.00	Not Settled
53	COAD-2025-233	Bhutan Development Bank Limited	4	1.2.14	Interest Receivable on Loans shown credit balance	0.00	0.00	0.00	Not Settled
54	COAD-2025-233	Bhutan Development Bank Limited	5	1.2.84	Insurance not updated	0.00	0.00	0.00	Partially Settled
55	COAD-2025-233	Bhutan Development Bank Limited	6	1.2.14	Non-compliance with Credit Manual	0.00	0.00	0.00	Settled
56	COAD-2025-262	Bhutan Livestock Development Corporation Limited	1	1.2.85	Revenue Recognition and Cash Receipt Gaps in Walk-in Transactions	0.00	0.00	0.00	Not Settled
57	COAD-2025-262	Bhutan Livestock Development Corporation Limited	2	1.2.15	Unreconciled Sales Figures Between Trial Balance and Daily Sales Report	0.00	0.00	0.00	Not Settled

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58	COAD-2025-262	Bhutan Livestock Development Corporation Limited	3	1.2.85	Incomplete Sales Return Procedures and ERP System Recording Discrepancies	0.00	0.00	0.00	Not Settled
59	COAD-2025-262	Bhutan Livestock Development Corporation Limited	4	1.2.15	Discrepancy between Credit Sales to Employees Balances per ERP and Year-End Report from LPVAD, Serbithang	0.00	0.00	0.00	Settled
60	COAD-2025-262	Bhutan Livestock Development Corporation Limited	5	1.2.85	Use of Suspense Account as De Facto Ledger for Unidentified Bank Transactions & Control Weaknesses in Receivables Management	0.00	0.00	0.00	Not Settled
61	COAD-2025-262	Bhutan Livestock Development Corporation Limited	6	1.2.15	Variance in Contract Farmer Dues Records Post-Cessation of Business Dealings	0.00	0.00	0.00	Not Settled
62	COAD-2025-262	Bhutan Livestock Development Corporation Limited	7	1.2.15	Unreconciled Stock Received but Not Billed Account Balance	0.00	0.00	0.00	Not Settled
63	COAD-2025-262	Bhutan Livestock Development Corporation Limited	8	1.2.15	Discrepancy in Health Contribution and Salary Tax Payables	0.00	0.00	0.00	Not Settled
64	COAD-2025-262	Bhutan Livestock Development Corporation Limited	9	1.2.15	Discrepancy between TDS on Income per RAMIS Report and ERP Records	0.00	0.00	0.00	Not Settled
65	COAD-2025-262	Bhutan Livestock Development Corporation Limited	10	1.2.9	Non-deduction of House Rent from Employee Salaries	0.00	0.00	0.00	Not Settled
66	COAD-2025-262	Bhutan Livestock Development Corporation Limited	11.a	1.2.15	Inventory Balances for Closed Warehouses in ERP	0.00	0.00	0.00	Not Settled
67	COAD-2025-262	Bhutan Livestock Development Corporation Limited	11.b	1.2.14	Non-submission of Inventory Sign-Off Reports by Units	0.00	0.00	0.00	Partially Settled
68	COAD-2025-262	Bhutan Livestock Development Corporation Limited	11.c	1.2.15	Discrepancy Between Inventory Stock Report and Trial Balance Values	0.00	0.00	0.00	Not Settled
69	COAD-2025-262	Bhutan Livestock Development Corporation Limited	11.d	1.2.15	Discrepancy in Inventory Quantities Between ERP Stock Report and Signed Physical Verification Report (PVR)	0.00	0.00	0.00	Not Settled
70	COAD-2025-262	Bhutan Livestock Development Corporation Limited	12	1.2.85	Agricultural Produce and Biological Assets: Agricultural produce not properly recorded	0.00	0.00	0.00	Not Settled
71	COAD-2025-262	Bhutan Livestock Development Corporation Limited	13	1.2.85	Valuation and Timing Mismatches for Agricultural Produce (Illustrated Using Eggs – the Company's Highest Produce)	0.00	0.00	0.00	Not Settled

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72	COAD-2025-262	Bhutan Livestock Development Corporation Limited	14	1.2.85	Inconsistencies Between Year-End Fair Value Revaluation and ERP Records for Biological Assets	0.00	0.00	0.00	Not Settled
73	COAD-2025-262	Bhutan Livestock Development Corporation Limited	15	1.2.85	Misclassification of sales of Livestock	0.00	0.00	0.00	Not Settled
74	COAD-2025-262	Bhutan Livestock Development Corporation Limited	16	1.2.85	Incorrect Accounting Treatment of Biological Assets – Violation of BAS	0.00	0.00	0.00	Not Settled
75	COAD-2025-262	Bhutan Livestock Development Corporation Limited	17	1.2.15	Discrepancies in Fixed Asset Balances in ERP Between Asset Register and Trial Balance	0.00	0.00	0.00	Not Settled
76	COAD-2025-262	Bhutan Livestock Development Corporation Limited	18	1.2.14	Lack of Formalised Rental Agreements	0.00	0.00	0.00	Not Settled
77	COAD-2025-262	Bhutan Livestock Development Corporation Limited	19	1.2.73	Expense Classification and Accounting Policies: Improper Use of Reversals of Excess Bookings from the Previous Year, Account for Adjustments of Prior Period Transactions	0.00	0.00	0.00	Not Settled
78	COAD-2025-262	Bhutan Livestock Development Corporation Limited	20	1.2.15	Mismatch in Opening Balances Between Audited Financial Statements and ERP	0.00	0.00	0.00	Not Settled
79	COAD-2025-270	Army Welfare Project Limited	1	1.2.73	Non-implementation of ECL as per BAS	0.00	0.00	0.00	Not Settled
80	COAD-2025-270	Army Welfare Project Limited	2	1.2.44	Receivables Pending Recovery for more than 365 Days Nu. 4,885,275.66	4,885,275.66	928,260.61	3,957,015.05	Partially Settled
81	COAD-2025-277	Gerab Nyed-Yon Limited	1	1.2.85	Discrepancies in Article of Incorporation- Share Capital	0.00	0.00	0.00	Settled
82	COAD-2025-277	Gerab Nyed-Yon Limited	2	1.2.35	Missing Ownership Certificate	0.00	0.00	0.00	Settled
83	COAD-2025-277	Gerab Nyed-Yon Limited	3	1.2.79	Misclassification of Loans and Non-compliance with Regulatory Requirements	0.00	0.00	0.00	Partially Settled
84	COAD-2025-284	Bhutan Broadcasting Services Corporation Limited	2	1.2.51	Non-movement of Deferred Grant Capital and Overstatement of Liabilities Nu. 23,814,259.43	0.00	0.00	0.00	Settled
85	COAD-2025-292	Bhutan National Digital Identity Limited	1	1.2.85	Overstatement of Share Capital in the Books of Accounts Compared to Share Subscription under Article of Incorporation	0.00	0.00	0.00	Not Settled

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86	COAD-2025-292	Bhutan National Digital Identity Limited	4	1.2.85	Non-establishment of Independent Delegation of Power	0.00	0.00	0.00	Not Settled
87	COAD-2025-294	Farm Machinery Corporation Limited	1	1.2.85	Overstatement of Share Capital in the Books of Accounts Compared to Share Subscription under Article of Incorporation	0.00	0.00	0.00	Not Settled
88	COAD-2025-294	Farm Machinery Corporation Limited	2	1.2.14	Insufficient Documentation and Improper Classification of Government Fund under Economic Stimulus Plan Amounting to Nu. 90,420,000	90,420,000.00	0.00	90,420,000.00	Not Settled
89	COAD-2025-296	Druk Holding & Investments Limited (Standalone & Consolidated)	1	1.2.32	Non-compliance with Tenancy Act in Registration and Documentation of Lease Agreements	0.00	0.00	0.00	Not Settled
90	COAD-2025-296	Druk Holding & Investments Limited (Standalone & Consolidated)	3	1.2.14	Improper Maintenance of Vehicle Log Books	0.00	0.00	0.00	Not Settled
91	COAD-2025-296	Druk Holding & Investments Limited (Standalone & Consolidated)	4	1.2.76	Absence of Standard Practice for Obtaining Balance Confirmations from Debtors and Creditors	0.00	0.00	0.00	Not Settled
92	COAD-2025-48	Bhutan Livestock Development Corporation Limited, including 3 outlets at Rilangthang, Samrang and Haa	2	1.2.69	Delay in collection of Receivables resulting in huge outstanding balance Nu. 11,737182.88	11,737,182.88	0.00	11,737,182.88	Not Settled
93	COAD-2025-49	GNH Centre Bhutan, Thimphu	2	1.2.70	Levy of penalty due to delayed remittances of TDS Nu. 22,478.77	22,478.77	22,478.77	0.00	Settled
94	COAD-2025-60	Farm Machinery Corporation Limited, including Regional Offices	1	1.2.9	Short deposit of Revenue – Nu. 182,539.47	182,539.47	186,085.57	0.00	Settled
95	COAD-2025-64	Bhutan Chamber of Commerce and Industry, Thimphu	1	1.2.22	Purchase of vehicle without approval from the board and non-registration of the vehicle	0.00	0.00	0.00	Settled
96	COAD-2025-81	Bank of Bhutan Limited	1	1.2.32	Non/Short-collection of rents, security deposit, lease rent	3,200.00	3,425.15	0.00	Settled
97	COAD-2025-81	Bank of Bhutan Limited	2	1.2.85	Non-refund of security deposits/unspent balance	0.00	0.00	0.00	Settled
98	ECD-2024-481	Department of Air Transport, Ministry of Infrastructure and Transport, Paro	2	1.2.75	Non-adjustment of huge outstanding advances - Nu. 14,539,512.00	14,607,913.66	0.00	14,607,913.66	Not Settled

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99	ECD-2024-481	Department of Air Transport, Ministry of Infrastructure and Transport, Paro	2.2	1.2.75	Non-adjustment of huge outstanding advances - Nu. 68,401.66	68,401.66	70,951.90	0.00	Settled
100	ECD-2024-481	Department of Air Transport, Ministry of Infrastructure and Transport, Paro	3	1.2.85	Unclaimed escrow money under the Refundable Deposit Account and non-deposit thereof - Nu. 9,543,045.75	9,543,045.75	0.00	9,543,045.75	Not Settled
101	ECD-2024-481	Department of Air Transport, Ministry of Infrastructure and Transport, Paro	4	1.2.85	Non-settlement of deposit work fund balance lying in the Non-Revenue Account - Nu. 51,207.00	51,207.00	51,207.00	0.00	Settled
102	ECD-2024-481	Department of Air Transport, Ministry of Infrastructure and Transport, Paro	5	1.2.85	Non-settlement of Suspense Account- Other Deposits-Nu. 87,850.00	87,850.00	87,850.00	0.00	Settled
103	ECD-2024-515	Regional Office, Thimphu, Department of Surface Transport, MoIT	1	1.2.85	Non-recovery of stock balance amount despite completion of works at sites - Nu. 2,297,989.22	2,297,989.22	1,180,537.81	1,201,949.07	Not Settled
104	ECD-2025-109	Punatsangchhu Hydroelectric Project Authority, Phase II, Bjamthangkha, Wangdue	7	1.2.85	Unauthorised maintenance of bank balance and Short-Term Deposits - Nu. 1,616.30 million	1,616,303,334.90	0.00	1,616,303,334.90	Not Settled
105	ECD-2025-109	Punatsangchhu Hydroelectric Project Authority, Phase II, Bjamthangkha, Wangdue	8.1	1.2.85	Invalid Cheques - Nu. 663,885.54	663,885.54	0.00	663,885.54	Not Settled
106	ECD-2025-109	Punatsangchhu Hydroelectric Project Authority, Phase II, Bjamthangkha, Wangdue	8.2	1.2.85	Suspense Accounts not cleared - Nu. 560,065.00	560,065.00	0.00	560,065.00	Not Settled
107	ECD-2025-109	Punatsangchhu Hydroelectric Project Authority, Phase II, Bjamthangkha, Wangdue	8.3	1.2.85	Unjustified General expenses incurred on account of COVID-19 - Nu. 31,200.00	31,200.00	0.00	31,200.00	Not Settled
108	ECD-2025-109	Punatsangchhu Hydroelectric Project Authority, Phase II, Bjamthangkha, Wangdue	8.4	1.2.66	Capital expenditure on Civil Structures booked under Fixed Asset - Nu. 2,826,146.53	2,826,146.53	0.00	2,826,146.53	Not Settled
109	ECD-2025-109	Punatsangchhu Hydroelectric Project Authority, Phase II, Bjamthangkha, Wangdue	8.5	1.2.85	Misstatement in Receipt & Payment Account - Nu. 16,424,602.71	16,424,602.71	0.00	16,424,602.71	Not Settled
110	ECD-2025-109	Punatsangchhu Hydroelectric Project Authority, Phase II, Bjamthangkha, Wangdue	8.6	1.2.73	Contradiction in Accounting Practices: Cash Basis vs. Accrual Elements	0.00	0.00	0.00	Not Settled

Sl. No.	AIN	Agency	Ob. No.	Code	Observation Title	Accountable	Recovered/ Restituted/ Resolved	Balance	Status
111	ECD-2025-109	Punatsangchhu Hydroelectric Project Authority, Phase II, Bjimthangkha, Wangdue	8.7	1.2.66	Mis-classification under Current Liabilities - Nu. 942,292.00	942,292.00	0.00	942,292.00	Not Settled
112	ECD-2025-109	Punatsangchhu Hydroelectric Project Authority, Phase II, Bjimthangkha, Wangdue	8.8	1.2.85	Completed works Kept under CWIP instead of Fixed Assets - Nu. 5,836,426,979.00	5,836,426,979.00	0.00	5,836,426,979.00	Not Settled
113	ECD-2025-109	Punatsangchhu Hydroelectric Project Authority, Phase II, Bjimthangkha, Wangdue	8.9	1.2.85	Negative Balance under Clearing Account - Nu. 560,065.17	560,065.17	0.00	560,065.17	Not Settled
114	ECD-2025-109	Punatsangchhu Hydroelectric Project Authority, Phase II, Bjimthangkha, Wangdue	15	1.2.66	Wrong booking of expenditures - Nu. 493,648.95	493,648.95	0.00	493,648.95	Not Settled
115	ECD-2025-109	Punatsangchhu Hydroelectric Project Authority, Phase II, Bjimthangkha, Wangdue	16	1.2.85	Discontinuation of APHA Disbursements through the SAP System	0.00	0.00	0.00	Not Settled
116	ECD-2025-109	Punatsangchhu Hydroelectric Project Authority, Phase II, Bjimthangkha, Wangdue	17	1.2.85	Evasion of 1% Health Contribution while disbursement of APHA - Nu.48,777.29	52,972.41	52,972.41	0.00	Settled
117	ECD-2025-147	Centenary Farmers Market, Department of Agricultural Marketing and Cooperatives, MoAL, Thimphu	5	1.2.85	Ambiguity in payment of electricity bill to Bhutan Power Corporation Limited - Nu. 192,277.95	192,277.95	0.00	192,277.95	Not Settled
118	ECD-2025-147	Centenary Farmers Market, Department of Agricultural Marketing and Cooperatives, MoAL, Thimphu	7	1.2.69	Outstanding rent receivables – Nu. 2,630,498.50	1,845,920.50	0.00	1,845,920.50	Not Settled
119	ECD-2025-156	Regional Offices, Thimphu, Ministry of Agriculture and Livestock	1	1.2.15	Non-reconciliation of the Receipt and Payment Statement of National Centre for Animal Health, MoAL for the FY 2022-23 - Nu. 32,499.52	32,499.52	0.00	32,499.52	Not Settled
120	ECD-2025-34	Mainstreaming Biodiversity Conservation into the Tourism sector in Bhutan, Department of Tourism, MoICE, Thimphu, GEF	1	1.2.15	Irregular Adjustment of Advance Nu. 1,852,859.58	1,852,859.58	1,862,606.13	0.00	Settled
121	ECD-2025-62	Ministry of Energy and Natural Resources	4	1.2.85	Release of full payment to DGPC without completion of activities - Nu. 1,934,447.00	1,934,447.00	1,934,447.00	0.00	Settled

Sl. No.	AIN	Agency	Ob. No.	Code	Observation Title	Accountable	Recovered/ Restituted/ Resolved	Balance	Status
122	ECD-2025-65	Punatsangchhu Hydroelectric Project Authority, Phase I, Bumthangkha, Wangdue	3	1.2.59	Irregular reimbursement of expenses related to engineering and design consultancy services	718,009.20	0.00	737,365.94	Not Settled
123	ECD-2025-65	Punatsangchhu Hydroelectric Project Authority, Phase I, Bumthangkha, Wangdue	10	1.2.85	Excess reimbursement of Bhutan Sales Tax, Custom Duty, and Green Tax amounting to Nu. 21.061 million	19,026,000.00	0.00	19,538,920.11	Not Settled
124	ECD-2025-83	Regional Offices, Paro, Ministry of Agriculture and Livestock	1	1.2.77	Non-reconciliation of system stock balance and physical stock of NPK Fertiliser at Phobjikha Farm Centre – Nu. 839,956.00	0.00	0.00	0.00	Settled
125	GCD-2024-306	Bhutan Olympic Committee	2.1	1.2.32	Non-collection of rent – Nu. 509,757.84	509,757.84	0.00	569,755.66	Not Settled
126	GCD-2024-306	Bhutan Olympic Committee	2.3	1.2.85	Loss of rental revenue due to non-revision of rent – Nu. 466,680.21	0.00	0.00	0.00	Settled
127	GCD-2024-306	Bhutan Olympic Committee	3	1.2.32	Non-collection of the Badminton Membership Fees – Nu. 33,000.00	33,000.00	0.00	33,000.00	Not Settled
128	GCD-2024-397	Development of Sports Infrastructure (FIC 4740), Bhutan Olympics Committee funded by GoI-PTA	1.3	1.2.85	Non-computation of interest on the special advance – Nu. 134,340.29	0.00	0.00	0.00	Settled
129	GCD-2025-138	Regional Revenue and Customs Office, Thimphu, Department of Revenue and Customs, MoF	1	1.2.85	Failure to register with RRCO led to non-filing of rental income tax	0.00	0.00	0.00	Not Settled
130	GCD-2025-138	Regional Revenue and Customs Office, Thimphu, Department of Revenue and Customs, MoF	2.1	1.2.29	Irregular approval of 50% land tax concession - Nu. 1,109,478.28	1,109,478.28	0.00	1,118,962.04	Not Settled
131	GCD-2025-138	Regional Revenue and Customs Office, Thimphu, Department of Revenue and Customs, MoF	2.2	1.2.29	Grant of improper land tax concessions to individuals – Nu. 525,388.37	525,388.37	0.00	529,879.36	Not Settled
132	GCD-2025-138	Regional Revenue and Customs Office, Thimphu, Department of Revenue and Customs, MoF	3	1.2.85	Systemic weakness in validating business income in the tourism sector	0.00	0.00	0.00	Settled
133	GCD-2025-51	Royal Civil Service Commission, including Civil Service Welfare Scheme	1	1.2.15	Non-reconciliation of Receipts and Payments – Nu. 535,799.00	0.00	0.00	0.00	Not Settled
134	OAAGB-2024-302	Dzongkhag Administration, Bumthang	7.1	1.2.85	Differences in stipend paid and payable amount - Nu. 32,135.31	32,135.31	0.00	36,044.33	Not Settled

Sl. No.	AIN	Agency	Ob. No.	Code	Observation Title	Accountable	Recovered/ Restituted/ Resolved	Balance	Status
135	OAAGB-2024-302	Dzongkhag Administration, Bumthang	14.1	1.2.15	Non-reconciliation of School Agriculture Program Accounts balance - Nu. 132,418.00	132,418.00	0.00	132,418.00	Not Settled
136	OAAGB-2024-302	Dzongkhag Administration, Bumthang	14.2	1.2.15	Non availability of cash in hand - Nu. 94,125.00	94,125.00	0.00	105,574.73	Not Settled
137	OAAGB-2024-302	Dzongkhag Administration, Bumthang	14.3	1.2.58	Non-attachment of Supporting Bills - Nu. 48,600.00	48,600.00	0.00	54,511.89	Not Settled
138	OAAGB-2024-302	Dzongkhag Administration, Bumthang	18.1	1.2.32	Non-collection of New Canteen Rent - Nu. 145,000.00	145,000.00	0.00	162,638.36	Not Settled
139	OAAGB-2024-302	Dzongkhag Administration, Bumthang	18.2	1.2.32	Non-collection of old canteen rent and Zumba Class rent	0.00	0.00	0.00	Not Settled
140	OAAGB-2024-302	Dzongkhag Administration, Bumthang	18.3	1.2.30	Non-account of Basketball fee collections - Nu. 15,560.00	15,560.00	0.00	17,452.78	Not Settled
141	OAAGB-2024-302	Dzongkhag Administration, Bumthang	18.4	1.2.85	Lack of proper control mechanism in Booking and Collection of Ground fees	0.00	0.00	0.00	Not Settled
142	OAAGB-2024-302	Dzongkhag Administration, Bumthang	18.5	1.2.85	Governance lapses in issuance of membership approvals	0.00	0.00	0.00	Not Settled
143	OAAGB-2024-328	Dzongkhag Administration, Trongsa	1	1.2.75	Outstanding PW advances – Nu. 14,345,974.55	14,345,974.55	0.00	333,885.38	Not Settled
144	OAAGB-2024-328	Dzongkhag Administration, Trongsa	13	1.2.39	Non-forfeiture of Bid security – Nu. 38,903.00	38,908.00	40,343.51	0.00	Settled
145	OAAGB-2024-328	Dzongkhag Administration, Trongsa	16	1.2.40	Inadmissible payment of fines and penalties – Nu. 15,000.00	15,000.00	15,611.51	0.00	Settled
146	OAAGB-2024-387	Dzongkhag Administration, Mongar	12	1.2.72	Lapses in the contributions made for developmental works for Lhakhangs	2,350,931.00	0.00	0.00	Not Settled
147	OAAGB-2024-416	Electricity Services Division, Bumthang, Bhutan Power Corporation Limited	1	1.2.85	Failure to Meet Minimum Mileage Production Standards for Vehicles	0.00	0.00	0.00	Settled
148	OAAGB-2024-490	Dzongkhag Administration, Zhemgang	1.2.1	1.2.85	Non-settlement of Deposit Work Account – Nu. 2,050,000.00	2,050,000.00	2,050,000.00	0.00	Settled
149	OAAGB-2024-490	Dzongkhag Administration, Zhemgang	1.2.2	1.2.85	Non-settlement of Deposit Work account – Nu. 1,313,748.04	1,313,748.04	1,313,748.04	0.00	Settled
150	OAAGB-2024-490	Dzongkhag Administration, Zhemgang	1.2.3	1.2.85	Non-reconciliation of deposit work account balance and excess fund in NR Account due to payment made without obtaining the release – Nu. 135,690	135,690.00	0.00	138,723.51	Not Settled

Sl. No.	AIN	Agency	Ob. No.	Code	Observation Title	Accountable	Recovered/ Restituted/ Resolved	Balance	Status
151	OAAGB-2024-490	Dzongkhag Administration, Zhemgang	2.1	1.2.66	Non-obtaining of Approval and wrong booking of expenditure - Nu. 1,157,640.00	1,157,640.00	0.00	1,183,520.39	Not Settled
152	OAAGB-2024-490	Dzongkhag Administration, Zhemgang	12.1	1.2.85	Short Deposit of Revenue collected - Nu. 8,700.00	8,700.00	0.00	8,894.50	Not Settled
153	OAAGB-2024-490	Dzongkhag Administration, Zhemgang	20.1	1.2.4	Non-production of documents regarding the grant of time extension	0.00	0.00	0.00	Settled
154	OAAGB-2025-10	Drungkhag Court, Panbang, Zhemgang	3	1.2.85	Inadmissible payment of House Rent allowance - Nu. 147,561.00	147,561.00	147,561.00	0.00	Settled
155	OAAGB-2025-10	Drungkhag Court, Panbang, Zhemgang	4	1.2.58	Payment without record in EDATS - Nu. 16,360.00	16,360.00	0.00	17,586.33	Not Settled
156	OAAGB-2025-10	Drungkhag Court, Panbang, Zhemgang	5	1.2.58	Mismatch of voucher and supporting document amount - Nu. 27,018.97	27,018.97	29,044.28	0.00	Settled
157	OAAGB-2025-102	Mangdechhu Hydropower Plant, Trongsa	1	1.2.15	Discrepancies in settlement of Royalty and Wheeling charges	0.00	0.00	0.00	Not Settled
158	OAAGB-2025-102	Mangdechhu Hydropower Plant, Trongsa	2.1	1.2.58	Revision of domestic energy bills and adjustment thereof without adequate supporting documents - Nu. 278.433 million	0.00	0.00	0.00	Not Settled
159	OAAGB-2025-102	Mangdechhu Hydropower Plant, Trongsa	2.2	1.2.22	Computation of amount resulting in excess refund - Nu. 1,295,517.50	1,295,517.50	0.00	1,295,517.50	Not Settled
160	OAAGB-2025-102	Mangdechhu Hydropower Plant, Trongsa	2.3	1.2.22	Payment without actual import of energy resultant to excess expenditure - Nu. 121.122 million	0.00	0.00	0.00	Not Settled
161	OAAGB-2025-102	Mangdechhu Hydropower Plant, Trongsa	3.1	1.2.51	Outstanding liabilities - Nu. 164,230,540.03	0.00	0.00	0.00	Not Settled
162	OAAGB-2025-102	Mangdechhu Hydropower Plant, Trongsa	3.2	1.2.15	Uncleared records of outstanding liabilities from the system - Nu. 281,350,463.87	0.00	0.00	0.00	Not Settled
163	OAAGB-2025-110	Regional Offices, Mongar, Bhutan Construction and Transport Authority, MoIT, including Base Offices in Lhuentse, Trashiyangtse and Trashigang	1	1.2.32	Non-collection of canteen rent - Nu. 38,100.00	38,100.00	38,100.00	0.00	Settled

Sl. No.	AIN	Agency	Ob. No.	Code	Observation Title	Accountable	Recovered/ Restituted/ Resolved	Balance	Status
164	OAAGB-2025-211	Regional Offices, Bumthang, Ministry of Energy and Natural Resources	2	1.2.31	Less deduction of House Rent - Nu. 7,105.00	7,105.00	7,105.00	0.00	Settled
165	OAAGB-2025-226	Regional Offices, Bumthang, Ministry of Agriculture and Livestock	2	1.2.26	Non-adherence to the standing circular on procurement of HDPE pipes and non- deduction of 8% rebate thereof - Nu. 18,013.68	17,473.68	17,473.68	0.00	Settled
166	OAAGB-2025-39	College of Language and Cultural Studies, Royal University of Bhutan	3.01	1.2.85	Non/Short collection of tuition fees - Nu. 390,700.00	0.00	0.00	0.00	Settled
167	OAAGB-2025-39	College of Language and Cultural Studies, Royal University of Bhutan	3.02	1.2.85	Short payment to self-financed students - Nu. 30,496.67	0.00	0.00	0.00	Settled
168	OAAGB-2025-40	Regional Offices, Lingmethang, Mongar, Department of Surface Transport, MoIT	1	1.2.85	Inadmissible deposit of stock amount into non-revenue account - Nu. 117,134.00	117,134.00	117,134.00	0.00	Settled
169	OAAGB-2025-40	Regional Offices, Lingmethang, Mongar, Department of Surface Transport, MoIT	2	1.2.85	Outstanding balance of non-revenue amount with central store - Nu. 2,714,787.66	2,714,787.66	2,714,787.66	0.00	Settled
170	OAAGB-2025-40	Regional Offices, Lingmethang, Mongar, Department of Surface Transport, MoIT	3	1.2.58	Missing Vouchers/Payment without supporting document - Nu. 85,312.00	85,312.00	86,994.87	0.00	Settled
171	OAAGB-2025-40	Regional Offices, Lingmethang, Mongar, Department of Surface Transport, MoIT	5	1.2.85	Retention of amount payable to Gyalsung Office - Nu. 13,000.00	13,000.00	13,256.44	0.00	Settled
172	OAAGB-2025-66	Jigme Singye Wangchuck National Park, Tshangkha, Trongsa, Department of Forests and Park Services, MoENR	2	1.2.32	Non-deduction of house rent for employees residing in government quarters - Nu. 14,979.00	14,979.00	14,979.00	0.00	Settled
173	OAAGB-2025-89	Electricity Services Division, Trongsa, Bhutan Power Corporation Limited	4	1.2.85	Financial and operational implications of retaining fully depreciated vehicle BG-1- A2669 with high maintenance costs	0.00	0.00	0.00	Not Settled
174	OAAGPL-2024-303	Dzongkhag Administration, Chhukha	1.1	1.2.22	Irregularities in payment of mobilisation advance Nu. 899,999.22	139,069.00	139,069.00	0.00	Settled
175	OAAGPL-2024-303	Dzongkhag Administration, Chhukha	5	1.2.75	Outstanding PWA despite completion of works/activities Nu. 602,745.00	318,945.00	318,945.00	0.00	Settled

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176	OAAGPL-2024-308	Dzongkhag Administration, Haa	6.1	1.2.15	Unreconciled accounts (9e) and (8a) Nu. 1,141,186.00	0.00	0.00	0.00	Not Settled
177	OAAGPL-2024-421	General Hospital Phuentsholing, National Medical Services	1	1.2.5	Late or non-disbursement of retirement benefit	0.00	0.00	0.00	Settled
178	OAAGPL-2024-433	SASEC Transport, Trade Facilitation and Logistics Project (Grant 0492), implemented by Thromde, Phuentsholing, ADB-funded	1	1.2.85	Non-remittance of TDS - Nu. 105,322.00	105,322.00	121,180.90	0.00	Settled
179	OAAGPL-2025-275	Regional Immigration Office, Samtse, Department of Immigration, MoHA	1	1.2.46	Non-refund of Security Deposits-Nu. 53,306.00	53,306.00	0.00	53,761.66	Not Settled
180	OAAGPL-2025-32	Bhutan Automation and Engineering Limited, Chhukha	2	1.2.77	Significant variance between actual and estimated costs	0.00	0.00	0.00	Settled
181	OAAGPL-2025-32	Bhutan Automation and Engineering Limited, Chhukha	4.2	1.2.3	Non-disposal of unserviceable and obsolete items	0.00	0.00	0.00	Settled
182	OAAGPL-2025-36	Regional Revenue & Customs Office, Samtse, including checkpoints at Samtse, Gomtu, Bindu, and Jitti, Department of Revenue & Customs, MoF	1	1.2.29	Incorrect assessment of taxable income and recoverable thereof - Nu. 772,553.07	772,553.07	0.00	820,811.18	Not Settled
183	OAAGPL-2025-91	Bhutan Board Products Limited, Phuentsholing, including Tala Factory and Showroom at Thimphu	1	1.2.32	Non-collection of security deposit from the Export Distributors Nu. 30,790,000.00	30,790,000.00	0.00	30,790,000.00	Not Settled
184	OAAGSJ-2024-294	National Handloom Development Centre, Khaling, Trashigang	1	1.2.32	Short Collection of rent - Nu. 199,650.00	199,650.00	0.00	242,314.93	Not Settled
185	OAAGSJ-2024-294	National Handloom Development Centre, Khaling, Trashigang	2	1.2.30	Short Deposit of Sales Proceeds - Nu. 10,410.00	10,410.00	0.00	12,634.60	Not Settled
186	OAAGSJ-2024-329	Regional Offices, Trashigang, Department of Surface Transport, MoIT	1	1.2.3	Booking prior year expenses without budget line	0.00	0.00	0.00	Settled
187	OAAGSJ-2024-329	Regional Offices, Trashigang, Department of Surface Transport, MoIT	2	1.2.15	Non-reconciliation of deposits work accounts and balances	0.00	0.00	0.00	Settled

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188	OAAGSJ-2024-329	Regional Offices, Trashigang, Department of Surface Transport, MoIT	3	1.2.7	Diversion of fund received for a deposit work towards Travel - Nu. 3,430,713.00 and procurement of laptops/equipment - Nu. 1,428,485.00	0.00	0.00	0.00	Settled
189	OAAGSJ-2024-329	Regional Offices, Trashigang, Department of Surface Transport, MoIT	4	1.2.85	Non-deduction of rebate on procurement of Cement - Nu. 14,660.00	13,965.00	16,196.34	0.00	Settled
190	OAAGSJ-2024-384	Dzongkhag Administration, Trashigang	3	1.2.69	Outstanding Refundable Deposit – Nu. 5,371,950.55	0.00	0.00	0.00	Settled
191	OAAGSJ-2024-384	Dzongkhag Administration, Trashigang	4	1.2.85	Differences between refundable releases and payments – Nu. 468,414.00	468,414.00	475,777.60	0.00	Settled
192	OAAGSJ-2024-385	Dzongkhag Administration, Samdrup Jongkhar	5	1.2.76	Difference in encashment and accountal of Bank Guarantee	5,662,748.00	0.00	5,662,748.00	Not Settled
193	OAAGSJ-2024-385	Dzongkhag Administration, Samdrup Jongkhar	6	1.2.32	Short deductions of rents - Nu. 315,869.24	315,869.23	319,462.32	0.00	Settled
194	OAAGSJ-2024-385	Dzongkhag Administration, Samdrup Jongkhar	10	1.2.32	Short deduction of rents - Nu. 35,427.27	35,427.27	35,724.27	0.00	Settled
195	OAAGSJ-2024-385	Dzongkhag Administration, Samdrup Jongkhar	18	1.2.32	Short deduction of rents - Nu. 2,185.40	2,185.40	2,185.40	0.00	Settled
196	OAAGSJ-2024-385	Dzongkhag Administration, Samdrup Jongkhar	20	1.2.22	Penalty for delayed payment of telephone bills - Nu. 941.70	941.70	319,462.32	0.00	Settled
197	OAAGSJ-2024-385	Dzongkhag Administration, Samdrup Jongkhar	22	1.2.32	Short deduction of rents - Nu. 23,901.21	23,901.21	20,600.90	3,579.82	Partially Settled
198	OAAGSJ-2024-385	Dzongkhag Administration, Samdrup Jongkhar	23	1.2.32	Short deduction of rents - Nu. 4,640.49	4,640.49	4,687.27	0.00	Settled
199	OAAGSJ-2024-394	Dzongkhag Administration, Trashiyangtse	1	1.2.85	Retention of funds under Closed Work Account - Nu. 10,300,669.00	10,300,669.00	0.00	0.00	Partially Settled
200	OAAGSJ-2024-394	Dzongkhag Administration, Trashiyangtse	2	1.2.48	Non-remittance of old unsettled Refundable funds to GBFA - Nu. 1,194,645.00	0.00	0.00	0.00	Settled
201	OAAGSJ-2024-394	Dzongkhag Administration, Trashiyangtse	4	1.2.85	Non-surrender of deposit work fund balance - Nu. 7,738,208.00	7,738,208.00	0.00	0.00	Not Settled
202	OAAGSJ-2024-394	Dzongkhag Administration, Trashiyangtse	9.3	1.2.75	Irregular sanction of second Mobilization Advance beyond ceiling - Nu. 600,000.00	0.00	0.00	0.00	Not Settled

Sl. No.	AIN	Agency	Ob. No.	Code	Observation Title	Accountable	Recovered/ Restituted/ Resolved	Balance	Status
203	OAAGSJ-2024-394	Dzongkhag Administration, Trashiyangtse	16	1.2.85	Non surrender of fund balance of deposit work - Nu. 15,093.00	15,093.00	15,093.00	0.00	Settled
204	OAAGSJ-2024-394	Dzongkhag Administration, Trashiyangtse	18	1.2.85	Non transfer of overdue unclaimed refundable balances to Consolidated Fund Account – Nu. 76,827.00	0.00	0.00	0.00	Not Settled
205	OAAGSJ-2024-394	Dzongkhag Administration, Trashiyangtse	19	1.2.85	Incorrect status of fund balance of deposit work	0.00	0.00	0.00	Not Settled
206	OAAGSJ-2024-394	Dzongkhag Administration, Trashiyangtse	23	1.2.85	Retention of funds in Closed Work Account – Nu. 356,493.00	0.00	0.00	0.00	Not Settled
207	OAAGSJ-2024-394	Dzongkhag Administration, Trashiyangtse	25	1.2.85	Non transfer of overdue unclaimed refundable balances to Consolidated Fund Account - Nu. 96,798.00	0.00	0.00	0.00	Not Settled
208	OAAGSJ-2024-402	Dzongkhag Administration, Pemagatshel	2	1.2.75	Unsettled 9c Public Work Advances - Nu. 17,592,622.46	3,857,898.88	0.00	0.00	Partially Settled
209	OAAGSJ-2024-402	Dzongkhag Administration, Pemagatshel	3	1.2.75	Incorrect entries of 9c unsettled advances in ePEMS - Nu. 572,993.00	358,493.00	0.00	0.00	Not Settled
210	OAAGSJ-2024-463	Dewathang Hospital	1	1.2.75	Over adjustment of advance by Nu. 39,830.00	39,830.00	40,563.31	0.00	Settled
211	OAAGSJ-2024-463	Dewathang Hospital	5	1.2.69	Outstanding land & building tax Nu. 169,388.44	169,388.44	187,097.65	0.00	Settled
212	OAAGSJ-2025-19	Thromde Administration, Samdrup Jongkhar	1	1.2.48	Non-remittance of old unsettled Refundable funds to GBFA - Nu. 3,997,633.00	0.00	0.00	0.00	Not Settled
213	OAAGSJ-2025-19	Thromde Administration, Samdrup Jongkhar	2	1.2.75	Outstanding PW Advances - Nu. 252,575.00	252,575.00	0.00	254,734.00	Not Settled
214	OAAGSJ-2025-19	Thromde Administration, Samdrup Jongkhar	6	1.2.53	Outstanding land taxes - Nu. 446,466.00	0.00	0.00	0.00	Partially Settled
215	OAAGSJ-2025-19	Thromde Administration, Samdrup Jongkhar	8.4	1.2.75	Unsettled outstanding advances – Nu. 6,108,849.46	6,108,849.46	0.00	6,161,067.57	Not Settled
216	OAAGSJ-2025-197	Azista Bhutan Healthcare Limited (ABHL), Motanga Industrial Park, DHI, Samdrup Jongkhar	8	1.2.37	Non settlement of trade receivable/sundry debtors in absence of credit policy - Nu. 24,568,921.00	0.00	0.00	0.00	Not Settled
217	OAAGSJ-2025-33	Electricity Services Division, Samdrup Jongkhar, Bhutan Power Corporation Limited	2	1.2.85	Payment of penalties for electricity bills from government agencies and institutions amounting to Nu. 3,441.83	0.00	0.00	0.00	Settled

Sl. No.	AIN	Agency	Ob. No.	Code	Observation Title	Accountable	Recovered/ Restituted/ Resolved	Balance	Status
218	OAAGSJ-2025-55	Dungsam Cement Corporation Limited, Nganglam	1	6.2.19	Inadequate Market Understanding and Customer Insight in Export Operations	0.00	0.00	0.00	Settled
219	OAAGTS-2024-352	Dzongkhag Administration, Wangdue Phodrang	2	1.2.71	Non-payment of royalty for extraction of GSB materials resulting in loss of government revenue	27,098.87	0.00	29,736.01	Not Settled
220	OAAGTS-2024-352	Dzongkhag Administration, Wangdue Phodrang	3	1.2.32	Non-collection of land lease rent	9,600.00	9,644.19	0.00	Settled
221	OAAGTS-2024-352	Dzongkhag Administration, Wangdue Phodrang	4	1.2.12	Unauthorised operation of a Savings Account	0.00	0.00	0.00	Settled
222	OAAGTS-2024-353	Dzongkhag Administration, Dagana	2.1	1.2.85	Inadmissible payment of Muster roll Nu. 168,408.00	168,408.00	168,408.00	0.00	Settled
223	OAAGTS-2024-353	Dzongkhag Administration, Dagana	3	1.2.69	Non-realisation of rebate for cement consumption	1.00	0.00	1.14	Not Settled
224	OAAGTS-2024-353	Dzongkhag Administration, Dagana	4	1.2.69	Non-realisation of Rebate for HDPE Consumption for Nu. 1,351,150.08	1,351,150.08	0.00	1,538,608.26	Partially Settled
225	OAAGTS-2024-353	Dzongkhag Administration, Dagana	5	1.2.75	Outstanding Public Works Advances	3,748,344.00	6,145,004.04	1,003,493.46	Partially Settled
226	OAAGTS-2024-363	Dzongkhag Administration, Punakha	6	1.2.30	Non-deposit of lease rents into CD account – Nu. 525,050.00	525,050.00	564,752.41	0.00	Not Settled
227	OAAGTS-2024-424	Technical Training Institute, Khuruthang, Punakha, Department of Workforce Planning and Skills Development, MoESD	4.1	1.2.21	Unauthorised sale of unserviceable items and Retention of sale proceeds Nu. 161,735.00	161,735.00	161,735.00	0.00	Settled
228	OAAGTS-2024-424	Technical Training Institute, Khuruthang, Punakha, Department of Workforce Planning and Skills Development, MoESD	5	1.2.70	Purchase 150 sets of additional Institute uniforms and non-deposit of sale proceeds into IDWF account Nu. 125,000.00	125,000.00	125,000.00	0.00	Settled
229	OAAGTS-2024-424	Technical Training Institute, Khuruthang, Punakha, Department of Workforce Planning and Skills Development, MoESD	6	1.2.43	Non-collection of rebates for cement and HDPE pipes Nu. 8,858.16	9,558.16	9,558.16	0.00	Settled
230	OAAGTS-2024-437	Regional Office of Industry, Commerce & Employment,	1	1.2.53	Unrealised Penalty Memos – Nu. 37,500.00	37,500.00	38,017.80	0.00	Settled

Sl. No.	AIN	Agency	Ob. No.	Code	Observation Title	Accountable	Recovered/ Restituted/ Resolved	Balance	Status
		Gelephu, Ministry of Industry, Commerce, and Employment							
231	OAAGTS-2024-465	Thromde Administration, Gelephu	1	1.2.15	Budgetary funds utilised for non-budgetary activities Nu. 1,970,656.52	1,970,656.52	0.00	1,970,656.52	Not Settled
232	OAAGTS-2024-465	Thromde Administration, Gelephu	2	1.2.48	Non-surrender of unutilised close work fund Nu. 19,999.00	19,999.46	19,999.46	0.00	Settled
233	OAAGTS-2024-520	Regional Revenue & Customs Office, Gelephu, Department of Revenue & Customs, MoF	1	1.2.43	Non-filing of tax returns on boulder export	0.00	0.00	0.00	Partially Settled
234	OAAGTS-2024-520	Regional Revenue & Customs Office, Gelephu, Department of Revenue & Customs, MoF	2	1.2.35	Under-declared turnover and concealment of income from boulder export	4,573,871.75	0.00	2,117,719.86	Partially Settled
235	OAAGTS-2025-101	Natural Resources Development Corporation Limited, Gelephu, Sarpang	1	1.2.37	Overdue sundry debtors Nu. 5,846,931.67	5,846,931.67	0.00	5,846,931.67	Partially Settled
236	OAAGTS-2025-106	Dzongkhag Administration, Sarpang	14.1	1.2.32	Less deduction of house rent - Nu. 5,649.61	5,649.61	0.00	5,709.05	Not Settled
237	OAAGTS-2025-106	Dzongkhag Administration, Sarpang	14.2	1.2.85	Excess deduction of house rent - Nu. 8,773.70	0.00	0.00	0.00	Not Settled
238	OAAGTS-2025-23	Bhutan Centennial Distillery, Bhur, Sarpang	1	1.2.69	Outstanding sales Nu.1,204,678.11	1,204,678.11	0.00	1,204,678.11	Partially Settled
239	SCD-2024-336	Dzongkhag Administration, Paro	3	1.2.7	Unauthorised diversion of Funds for Purchase of field gears - Nu. 158,500.00	158,500.00	0.00	161,105.47	Not Settled
240	SCD-2024-336	Dzongkhag Administration, Paro	6	1.2.58	Non-collection of 8% rebate on HDPE pipes in the Construction of the irrigation channel at Tshendugang under Naja Gewog - Nu. 411,706.00	411,706.00	0.00	418,473.77	Not Settled
241	SCD-2024-336	Dzongkhag Administration, Paro	7	1.2.58	Non-collection of 8% rebate on HDPE pipes in the Construction of RWSS at Tshendugompa, Rashigang, and Wanakha under Naja Gewog Nu. 759,533.93	759,533.93	0.00	772,019.42	Not Settled
242	SCD-2024-336	Dzongkhag Administration, Paro	8.1	1.2.85	Revision and reduction of lease rent by 50% before expiry of lease period	0.00	0.00	0.00	Not Settled
243	SCD-2024-336	Dzongkhag Administration, Paro	8.2	1.2.69	Non-collection of lease rent - Nu. 270,000.00	270,000.00	0.00	274,438.36	Not Settled

Sl. No.	AIN	Agency	Ob. No.	Code	Observation Title	Accountable	Recovered/ Restituted/ Resolved	Balance	Status
244	SCD-2024-336	Dzongkhag Administration, Paro	8.3	1.2.21	Deposit of lease rent into Rinpung Sports Association's CD Account - Nu. 510,000.00	510,000.00	0.00	518,383.56	Not Settled
245	SCD-2024-336	Dzongkhag Administration, Paro	9	1.2.32	Non-deduction/collection of House Rent - Nu. 836,707.29	836,707.29	0.00	850,461.40	Not Settled
246	SCD-2024-336	Dzongkhag Administration, Paro	10	1.2.32	Non-collection of CFM Stall rent - Nu. 872,000.00	872,000.00	0.00	886,334.25	Not Settled
247	SCD-2024-351	Ministry of Home Affairs	1	1.2.11	Expenditure exceeding prescribed ceiling of Nu. 1.500 million - Nu. 435,257.40	435,257.40	435,257.40	0.00	Settled
248	SCD-2024-351	Ministry of Home Affairs	3	1.2.75	Non-adjustment of PW advances - Nu. 1,198,534.00	1,198,534.00	1,308,076.72	0.00	Settled
249	SCD-2024-382	Dratshang Lhentshog	1	1.2.75	Outstanding PW advances	2,445,000.00	0.00	2,813,156.71	Not Settled
250	SCD-2024-383	Dzongkhag Administration, Gasa	6	1.2.15	Variations in overall Consolidated Budgetary Fund, Non-revenue, and Refundable Deposit Account	0.00	0.00	0.00	Not Settled
251	SCD-2024-383	Dzongkhag Administration, Gasa	8	1.2.75	Outstanding PW Advances Nu. 10,527,920.00	10,527,920.00	0.00	10,527,920.00	Not Settled
252	SCD-2024-505	Lhakhang Construction Project, Rajgir, India	2	1.2.10	Double booking of muster roll and irregular diversion thereof	0.00	0.00	0.00	Settled
253	SCD-2025-103	Royal Bhutan Police, Headquarter, including Royal Bhutan Police Division I, Paro, Prison Service Division, and Fire Fighting Services	1	1.2.75	Unsettled PW Advances - Nu. 1,229,600.00	1,229,600.00	0.00	1,240,110.56	Partially Settled
254	SCD-2025-103	Royal Bhutan Police, Headquarter, including Royal Bhutan Police Division I, Paro, Prison Service Division, and Fire Fighting Services	7	1.2.58	Excess Payment Due to Amounts Paid Exceeding Supporting Bills for Refreshments and Contingent House Rent - Nu. 18,560.00	18,560.00	18,718.65	0.00	Settled
255	SCD-2025-103	Royal Bhutan Police, Headquarter, including Royal Bhutan Police Division I, Paro, Prison Service Division, and Fire Fighting Services	8	1.2.58	Payment without supporting document - Nu. 2,253.00	2,253.00	2,272.26	0.00	Settled

Sl. No.	AIN	Agency	Ob. No.	Code	Observation Title	Accountable	Recovered/ Restituted/ Resolved	Balance	Status
256	SCD-2025-103	Royal Bhutan Police, Headquarter, including Royal Bhutan Police Division I, Paro, Prison Service Division, and Fire Fighting Services	9	1.2.85	Missing Vouchers/Payment without supporting documents – Nu. 18,500.00	18,500.00	18,658.14	0.00	Settled
257	SCD-2025-235	Royal Bhutanese Embassy, New Delhi, India	2	1.2.22	Deviation from Established Rules by Meeting Capital Expenditure from Revenue - Nu. 1,161,000.00	1,161,000.00	0.00	1,161,000.00	Not Settled
258	SCD-2025-235	Royal Bhutanese Embassy, New Delhi, India	3	1.2.12	Ambiguity in the Maintenance and Approval of the CD Account for RBE Guesthouse	0.00	0.00	0.00	Not Settled
259	SCD-2025-25	Thromde Administration, Thimphu	8	1.2.69	Outstanding Property Taxes - Nu. 1,355,338.69	1,355,338.69	0.00	1,355,338.69	Not Settled
260	SCD-2025-93	Royal Bhutan Army, Headquarter, Lungtenphu, including Royal Bhutan Army Wings (9 Wings, 3 Training Centres)	3	1.2.75	Non-adjustment of PW advances – Nu. 25,715,454.12	25,715,454.12	0.00	25,935,268.42	Partially Settled
261	SCD-2025-93	Royal Bhutan Army, Headquarter, Lungtenphu, including Royal Bhutan Army Wings (9 Wings, 3 Training Centres)	4	1.2.75	Non-adjustment of PW advances against labour contractor – Nu. 37,195.00	37,195.00	37,512.94	0.00	Settled
262	SoCD-2024-504	Jigme Singye Wangchuck Law College, Paro	2	1.2.58	Payment made without supporting documents Nu. 134,000.00	134,000.00	143,236.39	0.00	Settled
263	SoCD-2024-509	National Land Commission Secretariat	1	1.2.32	Non-deposit of canteen rent Nu. 158,400.00	158,400.00	177,876.69	0.00	Settled
264	SoCD-2024-509	National Land Commission Secretariat	2	1.2.85	Late settlement of Electricity Charges Resulting in Penalty Imposition Nu. 7,806.46	7,806.46	8,766.28	0.00	Settled
265	SoCD-2025-21	Office of Vice Chancellor, Royal University of Bhutan	1	1.2.71	Non-deduction of TDS on Leave Encashment from Retired Employees Nu. 38,394.90	38,394.90	39,202.77	0.00	Settled
266	SoCD-2025-70	International Assistance, Ministry of Health	1	1.2.75	Non-adjustment of PW advances – Nu. 208,016.22	208,016.22	208,016.22	0.00	Settled
<b>Total</b>						<b>8,646,792,636.46</b>	<b>692,049,303.80</b>	<b>7,919,172,115.10</b>	

### B. Procurement of Works

SL. No.	AIN	Agency	Ob. No.	Code	Observation Title	Accountable	Recovered/ Restituted/ Resolved	Balance	Status
1	COAD-2024-330	Dorji Lingpa Foundation, Thimphu	1	2.2.85	Procurement without tender/quotations Nu. 11,278,056.24	11,278,056.24	11,278,056.24	0.00	Settled
2	COAD-2024-330	Dorji Lingpa Foundation, Thimphu	2	2.2.85	Long due of advances Nu. 762,417.70	762,417.70	0.00	762,417.70	Not Settled
3	COAD-2024-390	Transmission Operation and Maintenance Section, Simtokha, including Transmission Project Office, Olakha	1.1	2.2.60	Damaged brace wall requiring immediate restoration – Nu. 573,375.13	573,375.13	573,375.13	0.00	Settled
4	COAD-2024-418	Green Bhutan Corporation Limited	1	2.2.31	Inadmissible Payment to the Contractor- Nu. 991,004.81	991,004.81	0.00	1,127,844.95	Not Settled
5	COAD-2024-418	Green Bhutan Corporation Limited	2	2.2.46	Non-deduction of Rebates from the Construction of a Disabled Friendly Footpath at Lampelri Recreational Park - Nu. 23,394.06	23,394.06	0.00	26,624.35	Not Settled
6	COAD-2024-418	Green Bhutan Corporation Limited	3	2.2.31	Unreasonable Payment to Contractor during maintenance of EEC roof work - Nu. 120,522.65	129,556.90	129,556.90	0.00	Settled
7	COAD-2024-418	Green Bhutan Corporation Limited	4	2.2.16	Excess payment to the supplier for landscape development – Nu. 385,743.75	385,743.75	0.00	446,870.96	Not Settled
8	COAD-2024-446	Ugyen Pema Zangdopelri Chhoetshok, Paro	3	2.2.77	Procurements without calling quotation	0.00	0.00	0.00	Not Settled
9	COAD-2024-492	Royal Insurance Corporation of Bhutan Limited, including 20 Branch Offices	2.1	2.2.1	Abnormal deviation/variation in quantities of BOQ and actual execution	0.00	0.00	0.00	Not Settled
10	COAD-2024-492	Royal Insurance Corporation of Bhutan Limited, including 20 Branch Offices	3.1	2.2.16	Excess Payment to the Contractor – Nu. 45,073.60	45,073.60	45,073.60	0.00	Settled
11	COAD-2024-493	Bhutan Agro Industries Limited, including Lingmithang Plant	1.1	2.2.16	Excess payment in construction of loading shed- Nu. 141,319.92	141,319.92	0.00	145,315.60	Not Settled
12	COAD-2024-493	Bhutan Agro Industries Limited, including Lingmithang Plant	1.2	2.2.46	Non-deduction of rebates amounting to Nu. 50,000.00	50,000.00	0.00	51,413.70	Not Settled
13	COAD-2024-493	Bhutan Agro Industries Limited, including Lingmithang Plant	1.3	2.2.16	Excess payment for labor contract - Nu. 7,100.06	7,100.00	0.00	7,300.75	Not Settled

SL. No.	AIN	Agency	Ob. No.	Code	Observation Title	Accountable	Recovered/ Restituted/ Resolved	Balance	Status
14	COAD-2024-498	Shechen Dharma Society, Thimphu	2	2.2.85	Direct award of contract Nu. 15,225,232.25	0.00	0.00	0.00	Not Settled
15	COAD-2024-529	Bhutan Duty Free Limited, including Thimphu, Phuentsholing and Paro shops	2	2.2.16	Excess payment for short execution of work – Nu. 33,385.95	33,385.95	33,385.95	0.00	Settled
16	COAD-2025-246	Bhutan Postal Corporation Limited, including 4 Regional Offices	1	2.2.54	Disparity in the work completion dates resulting into non-levy of LD	7,717.27	7,717.27	0.00	Settled
17	COAD-2025-246	Bhutan Postal Corporation Limited, including 4 Regional Offices	2	2.2.16	Excess payment in fixing aluminium windows of Thimphu GPO building – Nu. 77,385.20	77,385.20	77,385.20	0.00	Settled
18	COAD-2025-246	Bhutan Postal Corporation Limited, including 4 Regional Offices	3	2.2.31	Inadmissible payment to the contractors for the item of work not executed – Nu. 22,272.01	22,272.01	0.00	22,462.39	Not Settled
19	COAD-2025-248	Electricity Services Division, Thimphu, Bhutan Power Corporation Limited	1	2.2.1	Deviation from Approved Specification on installation of UPVC windows	0.00	0.00	0.00	Not Settled
20	COAD-2025-248	Electricity Services Division, Thimphu, Bhutan Power Corporation Limited	2	2.2.16	Excess payment to contractor amounting to Nu. 107,100.00	107,100.00	0.00	107,100.00	Not Settled
21	COAD-2025-248	Electricity Services Division, Thimphu, Bhutan Power Corporation Limited	3	2.2.88	Substandard Execution of Plumbing Work	0.00	0.00	0.00	Not Settled
22	COAD-2025-248	Electricity Services Division, Thimphu, Bhutan Power Corporation Limited	4	2.2.88	Substandard Execution of False Ceiling	0.00	0.00	0.00	Not Settled
23	COAD-2025-253	Nazhoen Lamtoen, Thimphu	1.1	2.2.16	Payments made at higher than quoted rates - Nu. 147,584.00	147,584.00	0.00	150,010.04	Not Settled
24	COAD-2025-253	Nazhoen Lamtoen, Thimphu	1.2	2.2.16	Inadmissible payment of transportation charges - Nu. 44,000.00	44,000.00	0.00	44,723.29	Not Settled
25	COAD-2025-47	Menjong Sorig Pharmaceuticals Corporation Limited	2	2.2.51	Acceptance of Incomplete Truss Work- Nu. 300,300.00	300,300.00	300,300.00	0.00	Settled
26	COAD-2025-76	Phuentsholing Township Development Project, implemented by Construction Development Corporation Limited, ADB-funded [FIC 4050 & 4651]	1	2.2.31	Inadmissible Payment to Contractor Nu. 2,070,951.84	2,070,951.84	0.00	2,070,951.84	Not Settled

SL. No.	AIN	Agency	Ob. No.	Code	Observation Title	Accountable	Recovered/ Restituted/ Resolved	Balance	Status
27	COAD-2025-76	Phuentsholing Township Development Project, implemented by Construction Development Corporation Limited, ADB-funded [FIC 4050 & 4651]	2	2.2.16	Discrepancies in rates of Precast Concrete Chamber Construction	0.00	0.00	0.00	Settled
28	COAD-2025-96	National Housing Development Corporation Limited, including 2 Liaison Offices	2.1	2.2.16	Excess payment made to the contractor- Nu. 66,387.32	66,387.32	66,387.32	0.00	Settled
29	ECD-2024-313	Secondary Towns Urban Development (BHU 3674 and 4652), Thimphu, Department of Infrastructure Development, MoIT, funded by ADB	1.1	2.2.15	Double payment in construction - Nu. 141,600.00	141,000.00	162,045.70	0.00	Settled
30	ECD-2024-313	Secondary Towns Urban Development (BHU 3674 and 4652), Thimphu, Department of Infrastructure Development, MoIT, funded by ADB	2.1	2.2.31	Inadmissible payment on Sewerage House Connection - Nu. 2,449,286.00	2,449,286.00	2,449,286.00	0.00	Settled
31	ECD-2024-313	Secondary Towns Urban Development (BHU 3674 and 4652), Thimphu, Department of Infrastructure Development, MoIT, funded by ADB	2.2	2.2.16	Application of wrong rates for uPVC resulting in overpayment - Nu. 275,680.00	275,680.00	316,828.07	0.00	Partially Settled
32	ECD-2024-321	Food Security and Agriculture Productivity Project (FSAPP) financed by Global Agriculture and Food Security Program (GAFSP, WB), Department of Agriculture, MoAL	3.1	2.2.16	Excess payment due to difference in quantity paid and quantity executed - Nu. 536,350.82	536,350.82	577,260.43	0.00	Settled
33	ECD-2024-321	Food Security and Agriculture Productivity Project (FSAPP) financed by Global Agriculture and Food Security Program (GAFSP, WB), Department of Agriculture, MoAL	1.1	2.2.61	Non-renewal of Performance Guarantee as per contract provision - Nu. 1,853,735.00	0.00	0.00	0.00	Settled
34	ECD-2024-321	Food Security and Agriculture Productivity Project (FSAPP) financed by Global Agriculture	2.1	2.2.61	Non-renewal of Performance Guarantee as per contract provision - Nu. 783,497.35	0.00	0.00	0.00	Settled

SL. No.	AIN	Agency	Ob. No.	Code	Observation Title	Accountable	Recovered/ Restituted/ Resolved	Balance	Status
		and Food Security Program (GAFSP, WB), Department of Agriculture, MoAL							
35	ECD-2024-321	Food Security and Agriculture Productivity Project (FSAPP) financed by Global Agriculture and Food Security Program (GAFSP, WB), Department of Agriculture, MoAL	2.2	2.2.61	Non-renewal of Mobilisation advance Guarantee as per contract provision Nu. 783,497.35	0.00	0.00	0.00	Settled
36	ECD-2024-355	Water Flagship Program Support Project, funded by ADB, Department of Infrastructure Development, MoIT, Thimphu	1.1	2.2.31	Inadmissible payment due to Reduction in volume of Treated Water Tank by 4.5 Cu.m - Nu. 13,426.78	13,426.78	14,733.41	0.00	Settled
37	ECD-2024-355	Water Flagship Program Support Project, funded by ADB, Department of Infrastructure Development, MoIT, Thimphu	2	2.2.88	Non-deduction of Gaps created by Bends of various Angles and Flanged Tees	0.00	0.00	0.00	Settled
38	ECD-2024-368	Ministry of Infrastructure and Transport	1.1	2.2.16	Excess payment due to items provided not as per the required specification - Nu. 12,552.80	12,552.80	0.00	13,543.28	Not Settled
39	ECD-2024-368	Ministry of Infrastructure and Transport	2.1	2.2.88	Delay in testing and commissioning of DC charging machines despite release of whole amount to the supplier - Nu. 2,496,814.00	2,496,814.00	2,496,814.00	0.00	Settled
40	ECD-2024-368	Ministry of Infrastructure and Transport	4	2.2.49	Non-adherence to contract terms and conditions between BPCL & DoST for Operation and Maintenance of Electric Vehicle Charging Stations	0.00	0.00	0.00	Not Settled
41	ECD-2024-481	Department of Air Transport, Ministry of Infrastructure and Transport, Paro	1.1	2.2.16	Excess payment due to overstatement of quantities for formation/trace/box cutting in all types of soil/rock and transportation within 1 km lead - Nu. 9,098,786.00	9,098,786.00	0.00	9,978,252.22	Not Settled
42	ECD-2024-499	Ministry of Agriculture and Livestock	2	2.2.16	Excess payments for works less executed - Nu. 101,648.60	68,388.60	68,388.60	0.00	Settled

SL. No.	AIN	Agency	Ob. No.	Code	Observation Title	Accountable	Recovered/ Restituted/ Resolved	Balance	Status
43	ECD-2025-109	Punatsangchhu Hydroelectric Project Authority, Phase II, Bjamthangkha, Wangdue	1	2.2.88	Short-receipt of washed away materials-Nu. 11.65 Million	11,650,000.00	0.00	11,650,000.00	Not Settled
44	ECD-2025-109	Punatsangchhu Hydroelectric Project Authority, Phase II, Bjamthangkha, Wangdue	2	2.2.31	Inadmissible Payment for Road Maintenance to GECPL - Nu. 5.71 million	359,145.44	0.00	359,145.44	Not Settled
45	ECD-2025-109	Punatsangchhu Hydroelectric Project Authority, Phase II, Bjamthangkha, Wangdue	3	2.2.35	Additional escalation payment to M/s JAL under C1 package due to adoption of inappropriate steel index - Nu. 99,518,289.20	99,518,289.20	0.00	0.00	Not Settled
46	ECD-2025-109	Punatsangchhu Hydroelectric Project Authority, Phase II, Bjamthangkha, Wangdue	4	2.2.35	Additional escalation payment to M/s GIL under C2 package due to adoption of inappropriate steel index - Nu. 26,268,998.00	26,268,998.00	0.00	0.00	Not Settled
47	ECD-2025-109	Punatsangchhu Hydroelectric Project Authority, Phase II, Bjamthangkha, Wangdue	5	2.2.88	Additional Payment for equipment due to expiry of Defect Liability Period- Nu. 179,231.00	179,231.00	0.00	179,231.00	Not Settled
48	ECD-2025-109	Punatsangchhu Hydroelectric Project Authority, Phase II, Bjamthangkha, Wangdue	6	2.2.31	Additional overrun charges paid to contractor under EM-1 package - Nu. 33.00 million	33,000,000.00	0.00	33,000,000.00	Not Settled
49	ECD-2025-109	Punatsangchhu Hydroelectric Project Authority, Phase II, Bjamthangkha, Wangdue	9	2.2.31	Inadmissible payment for Adverse Geological Occurrence - Nu. 63,259,780.55	63,259,780.55	0.00	63,259,780.55	Not Settled
50	ECD-2025-109	Punatsangchhu Hydroelectric Project Authority, Phase II, Bjamthangkha, Wangdue	11	2.2.88	Additional escalation payment due to adoption of inappropriate steel index resulting in financial implication - Nu. 18,874,707.05	18,874,707.05	0.00	18,874,707.05	Not Settled
51	ECD-2025-109	Punatsangchhu Hydroelectric Project Authority, Phase II, Bjamthangkha, Wangdue	12	2.2.82	Incorrect Revision of rates considering PF component of 8.33% and allowing interest on capital after the 19th Authority Meeting	0.00	0.00	0.00	Not Settled
52	ECD-2025-109	Punatsangchhu Hydroelectric Project Authority, Phase II, Bjamthangkha, Wangdue	14	2.2.43	Non-compliance with contractual obligations resulting in avoidable cost escalation payments - Nu. 544,281.96	544,281.96	0.00	544,281.96	Not Settled
53	ECD-2025-156	Regional Offices, Thimphu, Ministry of Agriculture and Livestock	4.1	2.2.64	Payment for items provided other than specification - Nu. 52,626.64	52,626.64	52,626.64	0.00	Not Settled

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54	ECD-2025-156	Regional Offices, Thimphu, Ministry of Agriculture and Livestock	4.2	2.2.64	Overpayment in steel work in roof truss - Nu. 82,310.79	82,310.79	82,310.79	0.00	Not Settled
55	ECD-2025-156	Regional Offices, Thimphu, Ministry of Agriculture and Livestock	5.1	2.2.51	Overpayment due to claim settlement based on approved drawings despite reduced tank diameter in actual execution - Nu. 184,730.52	184,730.52	0.00	184,730.52	Not Settled
56	ECD-2025-156	Regional Offices, Thimphu, Ministry of Agriculture and Livestock	5.2	2.2.64	Payment made for unexecuted works- Nu. 15,500.00	15,500.00	0.00	15,500.00	Not Settled
57	ECD-2025-156	Regional Offices, Thimphu, Ministry of Agriculture and Livestock	5.3	2.2.16	Overpayment to contractor in Construction - Nu. 107,115.28	107,115.28	0.00	107,115.28	Not Settled
58	ECD-2025-156	Regional Offices, Thimphu, Ministry of Agriculture and Livestock	6	2.2.16	Overpayment in the construction of Piggery and Turkey Farm at Namseling- Nu. 69,530.86	69,530.86	0.00	69,530.86	Not Settled
59	ECD-2025-62	Ministry of Energy and Natural Resources	1.1	2.2.16	Excess payment for providing, fixing and installation of 2-track uPVC windows - Nu. 115,804.45	115,804.45	0.00	118,850.25	Not Settled
60	ECD-2025-62	Ministry of Energy and Natural Resources	1.2	2.2.16	Excess payment for providing and laying high quality carpet - Nu. 51,447.76	51,447.76	0.00	52,800.91	Not Settled
61	ECD-2025-65	Punatsangchhu Hydroelectric Project Authority, Phase I, Bjamthangkha, Wangdue	5.1	2.2.82	Irregularities in enforcement of Rate Analysis: Outstanding recoverable amount for extra and deviated items - Nu. 120.456 million	120,455,993.75	0.00	123,703,355.34	Not Settled
62	ECD-2025-65	Punatsangchhu Hydroelectric Project Authority, Phase I, Bjamthangkha, Wangdue	5.2	2.2.82	Payment for Extra Item No. 8 under the Drainage-cum-Ventilation Gallery at BOQ Rate Instead of Analysed Rate	0.00	0.00	0.00	Not Settled
63	ECD-2025-65	Punatsangchhu Hydroelectric Project Authority, Phase I, Bjamthangkha, Wangdue	6	2.2.75	GI Chain link mesh opening provided, not as per the specification - Nu. 479,400.00	50,760.00	0.00	52,128.43	Not Settled
64	ECD-2025-65	Punatsangchhu Hydroelectric Project Authority, Phase I, Bjamthangkha, Wangdue	7	2.2.11	Potential project delays due to late delivery of toughened glass	0.00	0.00	0.00	Not Settled
65	ECD-2025-65	Punatsangchhu Hydroelectric Project Authority, Phase I, Bjamthangkha, Wangdue	8	2.2.88	Avoidable payment of Nu. 5.575 million owing to award of work without readiness of civil work front	5,575,115.00	0.00	5,575,115.00	Not Settled

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66	ECD-2025-65	Punatsangchhu Hydroelectric Project Authority, Phase I, Bjimthangkha, Wangdue	9	2.2.7	Avoidable payment of Nu. 2.068million in the Installation of 26 nos. of 2 m dia. RCC piles on National Highway (NH) at Dam Right Bank	2,067,814.00	0.00	2,067,814.00	Not Settled
67	ECD-2025-65	Punatsangchhu Hydroelectric Project Authority, Phase I, Bjimthangkha, Wangdue	12	2.2.31	Irregular payment of Charges on Other Miscellaneous expenditures amounting to Nu. 261,346.00	261,346.00	0.00	261,346.00	Not Settled
68	ECD-2025-65	Punatsangchhu Hydroelectric Project Authority, Phase I, Bjimthangkha, Wangdue	13	2.2.88	Avoidable payment of Nu. 45.708 million owing to award of work without ensuring readiness of civil work front	45,707,839.00	0.00	45,707,839.00	Not Settled
69	ECD-2025-65	Punatsangchhu Hydroelectric Project Authority, Phase I, Bjimthangkha, Wangdue	14	2.2.88	Extra financial burdens and extension of undue benefits to contractors - Nu. 185.017 million	185,017,577.35	0.00	185,017,577.35	Not Settled
70	ECD-2025-65	Punatsangchhu Hydroelectric Project Authority, Phase I, Bjimthangkha, Wangdue	15	2.2.47	Non-deduction of tax at source - Nu. 0.061million	61,059.00	0.00	61,059.00	Not Settled
71	GCD-2024-306	Bhutan Olympic Committee	1.2	2.2.60	Defective works	0.00	0.00	0.00	Not Settled
72	GCD-2024-306	Bhutan Olympic Committee	1.3	2.2.64	Payment for non-execution of excavation works - Nu. 202,580.00	202,580.00	0.00	226,423.39	Not Settled
73	GCD-2024-306	Bhutan Olympic Committee	1.4	2.2.51	Non-execution of HDPE pipe work as per specification	0.00	0.00	0.00	Not Settled
74	GCD-2024-306	Bhutan Olympic Committee	1.5	2.2.16	Excess payment to the contractor - Nu. 305,042.89	305,042.89	0.00	340,946.03	Not Settled
75	GCD-2024-306	Bhutan Olympic Committee	1.6	2.2.18	Payment of lump sum amount to the contractor without rate analysis - Nu. 450,000.00	450,000.00	0.00	450,000.00	Not Settled
76	GCD-2024-306	Bhutan Olympic Committee	4	2.2.64	Payment made for non-execution of work - Nu. 97,015.00	97,015.00	0.00	97,015.00	Not Settled
77	GCD-2024-395	Bhutan Trust Fund for Environment Conservation	1	2.2.16	Excess payment due to wrong application of unit of Measurements - Nu. 706,901.06	706,901.06	732,000.89	0.00	Settled
78	GCD-2024-395	Bhutan Trust Fund for Environment Conservation	2	2.2.65	Payment made at inflated rate - Nu. 559,469.897	559,469.90	571,977.50	0.00	Settled
79	GCD-2024-395	Bhutan Trust Fund for Environment Conservation	3	2.2.31	Inadmissible payment made to contractor - Nu. 301,576.80	301,576.80	322,992.88	0.00	Settled

SL. No.	AIN	Agency	Ob. No.	Code	Observation Title	Accountable	Recovered/ Restituted/ Resolved	Balance	Status
80	GCD-2024-397	Development of Sports Infrastructure (FIC 4740), Bhutan Olympics Committee, funded by GoI-PTA	1.1	2.2.16	Excess payment to the contractor – Nu. 3,297,322.70	3,297,322.70	0.00	3,685,413.10	Not Settled
81	GCD-2024-397	Development of Sports Infrastructure (FIC 4740), Bhutan Olympics Committee, funded by GoI-PTA	1.2	2.2.60	Defective and substandard in the work	0.00	0.00	0.00	Settled
82	GCD-2024-397	Development of Sports Infrastructure (FIC 4740), Bhutan Olympics Committee, funded by GoI-PTA	1.4	2.2.31	Inadmissible payment for providing and fixing timber, mixed conifer windows – Nu. 114,400.00	114,400.00	127,413.39	0.00	Partially Settled
83	GCD-2024-397	Development of Sports Infrastructure (FIC 4740), Bhutan Olympics Committee, funded by GoI-PTA	1.5	2.2.16	Excess payment to the contractor – Nu. 121,300.00	121,300.00	135,098.29	0.00	Settled
84	GCD-2024-397	Development of Sports Infrastructure (FIC 4740), Bhutan Olympics Committee, funded by GoI-PTA	2.1	2.2.51	Non-execution of flooring work as per the BoQ specification	0.00	0.00	0.00	Settled
85	GCD-2024-397	Development of Sports Infrastructure (FIC 4740), Bhutan Olympics Committee, funded by GoI-PTA	2.2	2.2.16	Excess payment to the contractor – Nu. 101,436.00	101,436.00	0.00	113,374.88	Not Settled
86	GCD-2024-397	Development of Sports Infrastructure (FIC 4740), Bhutan Olympics Committee, funded by GoI-PTA	3	2.2.16	Excess payment to the contractor – Nu. 88,038.00	88,038.00	0.00	98,399.95	Not Settled
87	GCD-2024-397	Development of Sports Infrastructure (FIC 4740), Bhutan Olympics Committee, funded by GoI-PTA	4.1	2.2.88	Complete stoppage of the work by the contractor	0.00	0.00	0.00	Not Settled
88	GCD-2024-409	Government Technology Agency	1	2.2.16	Excess payment to contractor – Nu. 104,100.55	25,416.33	25,416.33	0.00	Settled
89	GCD-2024-451	Enhancing Sustainability and Climate Resilience of Forest and Agricultural Landscape and Community Livelihoods in	1.1	2.2.31	Inadmissible payment made to the contractor – Nu. 1,205,304.46	1,205,304.46	0.00	1,372,528.01	Not Settled

SL. No.	AIN	Agency	Ob. No.	Code	Observation Title	Accountable	Recovered/ Restituted/ Resolved	Balance	Status
		Bhutan (NAPA III), PMU with Department of Macro-Fiscal and Development Finance, MoF, GEF-LDCF (FIC 4620)							
90	GCD-2024-451	Enhancing Sustainability and Climate Resilience of Forest and Agricultural Landscape and Community Livelihoods in Bhutan (NAPA III), PMU with Department of Macro-Fiscal and Development Finance, MoF, GEF-LDCF (FIC 4620)	1.2	2.2.16	Excess payment to the contractor – Nu. 110,774.60	110,774.60	0.00	126,143.49	Not Settled
91	GCD-2024-452	Supporting Climate Resilience and Transformational Change in the Agriculture Sector in Bhutan, financed by Green Climate Fund (GCF-FIC 5227), Department of Macro-Fiscal and Development Finance, MoF	1	2.2.16	Excess payment to the contractor – Nu. 805,200.00	0.00	0.00	0.00	Settled
92	GCD-2024-507	Cabinet Secretariat	1	2.2.46	Non-deduction of 10% rebate on the supply of tools – Nu. 354,550.00	354,550.00	354,550.00	0.00	Settled
93	OAAGB-2024-298	Commercial Agriculture and Resilient Livelihood Enhancement Program, Wengkhar, including Regional Offices, Khangma, and implementing agencies of Lhuentse, Mongar, Pemagatshel, Samdrup Jongkhar, Trashigang, and TrashiYangtse Dzongkhags	2.2	2.2.15	Double payment for fixing white/coloured glazed tiles in flooring – Nu. 53,109.18	53,109.18	58,382.27	0.00	Settled
94	OAAGB-2024-302	Dzongkhag Administration, Bumthang	3.1	2.2.54	Non-levy of liquidated damages - Nu. 53,210.96	53,210.96	53,595.83	0.00	Settled
95	OAAGB-2024-302	Dzongkhag Administration, Bumthang	4.1	2.2.54	Non-levy of liquidated damage - Nu. 49,254.30	49,254.30	49,610.55	0.00	Settled
96	OAAGB-2024-302	Dzongkhag Administration, Bumthang	5.1	2.2.54	Non-levy of liquidated damages - Nu. 41,063.99	41,063.99	41,361.00	0.00	Settled

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97	OAAGB-2024-302	Dzongkhag Administration, Bumthang	8.1	2.2.46	Non-admissibility of transportation charges for HDPE pipes - Nu. 310,800.00	310,800.00	310,800.00	0.00	Settled
98	OAAGB-2024-302	Dzongkhag Administration, Bumthang	9	2.2.46	Short-collection of rebates for HDPE pipes - Nu. 114,295.24	114,295.24	0.00	128,198.52	Not Settled
99	OAAGB-2024-302	Dzongkhag Administration, Bumthang	12.1	2.2.88	Improper Installation of Automated Drip Irrigation System	0.00	0.00	0.00	Settled
100	OAAGB-2024-302	Dzongkhag Administration, Bumthang	15	2.2.46	Inadmissible payment of Transportation Charges - Nu. 57,000.00	57,000.00	57,000.00	0.00	Settled
101	OAAGB-2024-302	Dzongkhag Administration, Bumthang	17	2.2.17	Poor workmanship in the installation of the Wooden Field Tent	0.00	0.00	0.00	Not Settled
102	OAAGB-2024-302	Dzongkhag Administration, Bumthang	19	2.2.46	Inadmissible payment of transportation charges - Nu. 102,000.00	102,000.00	102,000.00	0.00	Settled
103	OAAGB-2024-302	Dzongkhag Administration, Bumthang	22. I	2.2.46	Inadmissible payment of transportation charges - Nu. 45,400.00	45,400.00	0.00	50,922.63	Not Settled
104	OAAGB-2024-328	Dzongkhag Administration, Trongsa	3.1	2.2.16	Excess payment of Price Adjustment due to less deduction of Secured Advance from work done value, for the construction of Four-Unit staff quarter at Bemji Primary School - Nu. 93,460.00	93,560.00	97,374.17	0.00	Settled
105	OAAGB-2024-328	Dzongkhag Administration, Trongsa	3.2	2.2.16	Excess payment of Price Adjustment due to less deduction of Secured Advance from work done value for the construction of Four-Unit classroom block at Bemji Primary School - Nu. 64,202.00	64,202.00	0.00	66,819.33	Not Settled
106	OAAGB-2024-328	Dzongkhag Administration, Trongsa	3.3.1	2.2.16	Excess payment of price adjustment due to wrong computation of work done value - Nu. 646,313.00	646,313.00	0.00	672,661.32	Not Settled
107	OAAGB-2024-328	Dzongkhag Administration, Trongsa	3.3.2	2.2.16	Excess payment of Price Adjustment due to non-deduction of Secured Advance recovered from work done value - Nu. 520,864.00	520,864.00	0.00	542,098.13	Not Settled
108	OAAGB-2024-328	Dzongkhag Administration, Trongsa	4	2.2.64	Excess payment on Construction of V-shaped drain at Garacharang to Chuzomsa farm road - Nu. 208,078.84	208,078.84	0.00	216,561.62	Not Settled

SL. No.	AIN	Agency	Ob. No.	Code	Observation Title	Accountable	Recovered/ Restituted/ Resolved	Balance	Status
109	OAAGB-2024-328	Dzongkhag Administration, Trongsa	5	2.2.17	Laying of defective Hump Pipe and associated road damage in the Improvement of Farm Road under Dragten Gewog	0.00	0.00	0.00	Not Settled
110	OAAGB-2024-328	Dzongkhag Administration, Trongsa	6	2.2.60	Excess payment to the contractor due to short execution at site for the Development of Sports Complex at Sherubling – Nu. 35,174.00	35,174.00	36,145.38	0.00	Settled
111	OAAGB-2024-328	Dzongkhag Administration, Trongsa	7	2.2.60	Construction of 200 bedded hostel at Taktse Central School and Defective plumbing work resulting in pooling of water, posing risk to students	0.00	0.00	0.00	Settled
112	OAAGB-2024-328	Dzongkhag Administration, Trongsa	8	2.2.27	Improper planning leading to waste of resources for the construction of Kella – Tangsibji Farm Road – Nu. 18,555,850.00	18,555,850.00	0.00	19,312,318.62	Not Settled
113	OAAGB-2024-328	Dzongkhag Administration, Trongsa	9.1	2.2.46	Non-adherence to the standing circular on procurement of HDPE pipes and non-deduction of 8% rebate thereof – Nu. 724,906.00	724,906.00	0.00	754,458.33	Not Settled
114	OAAGB-2024-328	Dzongkhag Administration, Trongsa	9.2	2.2.60	Non-rectification of the damaged fencing work	0.00	0.00	0.00	Not Settled
115	OAAGB-2024-328	Dzongkhag Administration, Trongsa	10	2.2.46	Non-adherence to the standing circular on procurement of HDPE pipes and non-deduction of 8% rebate thereof – Nu. 1,386,339.00	724,906.00	0.00	724,906.00	Not Settled
116	OAAGB-2024-328	Dzongkhag Administration, Trongsa	11	2.2.46	Non-adherence to the standing circular on procurement of Cement resulting in non-collection of rebate - Nu. 19,930.60	19,930.60	0.00	20,743.13	Not Settled
117	OAAGB-2024-328	Dzongkhag Administration, Trongsa	12	2.2.60	Defect noted in RCC slab of Reservoir tank at Eussa under Dragten Gewog	0.00	0.00	0.00	Settled
118	OAAGB-2024-328	Dzongkhag Administration, Trongsa	14.1	2.2.59	Non-realisation of Penalties and Outstanding Advances on termination of the contract – Nu. 1,449,207.46	1,449,207.46	0.00	1,508,287.46	Not Settled
119	OAAGB-2024-328	Dzongkhag Administration, Trongsa	14.2	2.2.83	Payment of Material Advance without supplying the materials at the site – Nu. 949,900.00	949,900.00	0.00	988,624.69	Not Settled

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120	OAAGB-2024-328	Dzongkhag Administration, Trongsa	17.1	2.2.20	Excessive and unwarranted grant of PWAE advances and irregularities thereof - Nu. 1,000,000.00	1,000,000.00	0.00	1,040,767.12	Not Settled
121	OAAGB-2024-328	Dzongkhag Administration, Trongsa	17.3	2.2.16	Excess payment due to non-deduction of running account bill for Pata (Wood Carving) Contract - Nu. 228,378.00	228,378.00	0.00	237,688.31	Not Settled
122	OAAGB-2024-328	Dzongkhag Administration, Trongsa	17.4	2.2.38	Non-reconciliation of timber procured and provided at site - Nu. 927,310.28	927,310.28	0.00	965,114.04	Not Settled
123	OAAGB-2024-328	Dzongkhag Administration, Trongsa	17.5.1.	2.2.38	Payment due to the labour contractor - Nu. 398,862.00	398,862.00	0.00	415,122.46	Not Settled
124	OAAGB-2024-328	Dzongkhag Administration, Trongsa	17.5.2	2.2.57	Unjustifiable and doubtful payment towards the labour contractor - Nu. 242,840.00	242,840.00	0.00	252,739.89	Not Settled
125	OAAGB-2024-328	Dzongkhag Administration, Trongsa	17.6	2.2.41	Undue delay in completion of the Lhakhang Construction	0.00	0.00	0.00	Not Settled
126	OAAGB-2024-387	Dzongkhag Administration, Mongar	1	2.2.16	Excess payment in the installation of fire hydrants for Mongar town Nu. 1,723,833.71	1,723,833.71	0.00	1,743,102.87	Not Settled
127	OAAGB-2024-387	Dzongkhag Administration, Mongar	2.1	2.2.84	Preparation of estimates without structural, plumbing & sanitation and electrical drawings	0.00	0.00	0.00	Not Settled
128	OAAGB-2024-387	Dzongkhag Administration, Mongar	2.2	2.2.84	Excess payment due to non and short execution of works - Nu. 1,524,837.41	1,524,837.41	0.00	1,541,882.16	Not Settled
129	OAAGB-2024-387	Dzongkhag Administration, Mongar	2.3	2.2.1	Major deviation in the site development works and sub-infrastructure	0.00	0.00	0.00	Not Settled
130	OAAGB-2024-387	Dzongkhag Administration, Mongar	2.4	2.2.60	Defective works	0.00	0.00	0.00	Not Settled
131	OAAGB-2024-387	Dzongkhag Administration, Mongar	3.1	2.2.16	Excess payment due to non and short execution of works	704,068.99	0.00	711,939.13	Not Settled
132	OAAGB-2024-387	Dzongkhag Administration, Mongar	3.2	2.2.60	Defective works	0.00	0.00	0.00	Not Settled
133	OAAGB-2024-387	Dzongkhag Administration, Mongar	3.3	2.2.51	Wiring for lights not as per specification	0.00	0.00	0.00	Settled
134	OAAGB-2024-387	Dzongkhag Administration, Mongar	4.1	2.2.16	Excess payment due to short execution and double payment	620,950.87	0.00	627,891.91	Not Settled
135	OAAGB-2024-387	Dzongkhag Administration, Mongar	4.2	2.2.16	Excess payment due to incorporation of different BSR item code and item description - Nu. 560,606.33	506,606.33	0.00	512,269.21	Not Settled

SL. No.	AIN	Agency	Ob. No.	Code	Observation Title	Accountable	Recovered/ Restituted/ Resolved	Balance	Status
136	OAAGB-2024-387	Dzongkhag Administration, Mongar	4.3	2.2.51	Items not provided as per specification	0.00	0.00	0.00	Not Settled
137	OAAGB-2024-387	Dzongkhag Administration, Mongar	5	2.2.16	Excess payment in the construction of an inclusive classroom at Mongar MSS	25,666.54	25,953.45	0.00	Settled
138	OAAGB-2024-387	Dzongkhag Administration, Mongar	6.1	2.2.27	Execution of work without approved work plan and approved budget	0.00	0.00	0.00	Settled
139	OAAGB-2024-387	Dzongkhag Administration, Mongar	6.2	2.2.88	Start of work prior to forestry clearance	0.00	0.00	0.00	Settled
140	OAAGB-2024-387	Dzongkhag Administration, Mongar	6.3	2.2.88	Engagement of same operator in different location at same time	0.00	0.00	0.00	Settled
141	OAAGB-2024-387	Dzongkhag Administration, Mongar	6.4	2.2.88	Certification of works during the period of election	0.00	0.00	0.00	Settled
142	OAAGB-2024-387	Dzongkhag Administration, Mongar	6.5	2.2.31	Unrealistic start of works prior to completion of wama to pam farm road - Nu. 4,907,215.50	4,907,215.50	4,962,068.76	0.00	Settled
143	OAAGB-2024-387	Dzongkhag Administration, Mongar	8	2.2.46	Non-adherence to the Standing Circular on Procurement of HDPE Pipes and Non-deduction of 8% Rebate	8,237.79	0.00	8,329.87	Partially Settled
144	OAAGB-2024-387	Dzongkhag Administration, Mongar	9	2.2.16	Excess payment in the maintenance of staff quarters, construction of toilet and site development works at Konbar Primary School - Nu. 125,581.63	125,581.63	126,985.40	0.00	Settled
145	OAAGB-2024-387	Dzongkhag Administration, Mongar	10	2.2.31	Payment made for works not executed in the maintenance of Konbar ORC and Kobar to Braksharang Farm Road - Nu. 90,020.34	90,020.34	0.00	91,026.59	Not Settled
146	OAAGB-2024-387	Dzongkhag Administration, Mongar	11	2.2.16	Excess payment in the construction of toilet at Yaragla ORC	0.00	0.00	0.00	Settled
147	OAAGB-2024-387	Dzongkhag Administration, Mongar	14	2.2.16	Excess payment on the RCC bridge at Garpola - Nu. 186,098.11	186,098.11	0.00	188,178.33	Not Settled
148	OAAGB-2024-387	Dzongkhag Administration, Mongar	18	2.2.31	Payment made for work not executed in the maintenance work of CC office - Nu. 5,241.85	5,241.85	5,300.45	0.00	Settled
149	OAAGB-2024-412	Regional Offices, Trongsa, Department of Surface Transport, MoIT	1.1	2.2.15	Double payment for exterior RRM wall for stockyard at Gaytsa - Nu. 361,067.65	361,067.65	361,067.65	0.00	Settled

SL. No.	AIN	Agency	Ob. No.	Code	Observation Title	Accountable	Recovered/ Restituted/ Resolved	Balance	Status
150	OAAGB-2024-412	Regional Offices, Trongsa, Department of Surface Transport, MoIT	1.3	2.2.88	Short execution of L-drain at Liri Zam - Nu. 7,282.77	7,282.77	7,282.77	0.00	Settled
151	OAAGB-2024-412	Regional Offices, Trongsa, Department of Surface Transport, MoIT	1.4	2.2.88	Non-surrender of complete set of baily bridge parts by the contractor after completion	0.00	0.00	0.00	Not Settled
152	OAAGB-2024-412	Regional Offices, Trongsa, Department of Surface Transport, MoIT	1.5	2.2.14	Validity of the performance guarantee not as per contract agreement	0.00	0.00	0.00	Settled
153	OAAGB-2024-416	Electricity Services Division, Bumthang, Bhutan Power Corporation Limited	2	2.2.19	Non-collection of Technical Estimation and Costing Charges - Nu. 24,035.00	7,731.00	8,244.42	0.00	Settled
154	OAAGB-2024-479	Climate Resilient Mountain Ecosystems for Resilient Livelihoods and Mountain Flagship Species - Vanishing Treasures, implemented by Divisional Forest Office, Bumthang	1	2.2.50	Outstanding Deposit Work advances - Nu. 890,000.00	0.00	0.00	0.00	Settled
155	OAAGB-2024-490	Dzongkhag Administration, Zhemgang	13.1	2.2.16	Excess payment due to the non-application of the analysed rate - Nu. 389,553.00	389,553.00	0.00	398,261.91	Not Settled
156	OAAGB-2024-490	Dzongkhag Administration, Zhemgang	13.2	2.2.16	Excess Payment due to payment being made for more than what was actually executed at site - Nu. 80,393.00	80,393.00	0.00	82,190.28	Not Settled
157	OAAGB-2024-490	Dzongkhag Administration, Zhemgang	13.3	2.2.16	Excess payment due to variation in quantity executed at the site and quantity paid - Nu. 23,078.00	23,078.00	0.00	23,593.94	Not Settled
158	OAAGB-2024-490	Dzongkhag Administration, Zhemgang	13.4	2.2.16	Excess payment for the item 'P&L CRM' - Nu. 34,969.00	34,969.00	0.00	35,750.77	Not Settled
159	OAAGB-2024-490	Dzongkhag Administration, Zhemgang	13.5	2.2.26	Payment made for item not executed at site - Nu. 61,427.00	61,427.00	0.00	62,800.27	Not Settled
160	OAAGB-2024-490	Dzongkhag Administration, Zhemgang	13.7	2.2.15	Double Payment of CRM walls - Nu. 12,790.00	12,790.00	0.00	13,075.94	Not Settled
161	OAAGB-2024-490	Dzongkhag Administration, Zhemgang	14.1	2.2.57	Non-recovery of cost of materials from the contractor - Nu. 2,280,774.89	2,280,774.89	0.00	2,331,764.27	Not Settled
162	OAAGB-2024-490	Dzongkhag Administration, Zhemgang	14.2	2.2.88	Short recovery of Liquidated Damages - Nu. 601,973.00	601,973.00	0.00	615,430.81	Not Settled

SL. No.	AIN	Agency	Ob. No.	Code	Observation Title	Accountable	Recovered/ Restituted/ Resolved	Balance	Status
163	OAAGB-2024-490	Dzongkhag Administration, Zhemgang	15.1	2.2.16	Excess payment on price adjustment - Nu. 915,491.47	192,752.54	0.00	197,061.76	Not Settled
164	OAAGB-2024-490	Dzongkhag Administration, Zhemgang	15.2	2.2.16	Excess payment for Gabion Wall - Nu. 681,333.00	308,000.00	308,000.00	0.00	Settled
165	OAAGB-2024-490	Dzongkhag Administration, Zhemgang	16.1	2.2.88	Termination of the contract due to Breach of Contract by Dzongkhag Administration, resulting in wasteful expenditure of Nu. 5,608.997.21	0.00	0.00	0.00	Not Settled
166	OAAGB-2024-490	Dzongkhag Administration, Zhemgang	16.2	2.2.88	Non-utilisation of materials - Nu. 819,140.67	0.00	0.00	0.00	Not Settled
167	OAAGB-2024-490	Dzongkhag Administration, Zhemgang	20.3	2.2.31	Inadmissible payment of price adjustment - Nu. 3,212,894.59	3,212,894.59	3,259,371.53	0.00	Not Settled
168	OAAGB-2024-490	Dzongkhag Administration, Zhemgang	20.2	2.2.54	Inadmissible grant of time extension and applicable liquidated damages - Nu. 5,020,805.00	5,020,805.00	5,093,434.73	0.00	Not Settled
169	OAAGB-2024-500	Dzongkhag Administration, Lhuentse	1	2.2.28	No access due to damaged door and locking facilities	0.00	0.00	0.00	Settled
170	OAAGB-2024-500	Dzongkhag Administration, Lhuentse	2.01	2.2.79	Non-deduction of the deductible amount as per Bills of Quantity - Nu. 300,000.00	300,000.00	300,000.00	0.00	Settled
171	OAAGB-2024-500	Dzongkhag Administration, Lhuentse	2.02	2.2.1	Abnormal payment made for construction of barbed wire fencing and recoverable thereof - Nu. 3,502,400.00	3,502,400.00	0.00	3,624,456.24	Not Settled
172	OAAGB-2024-500	Dzongkhag Administration, Lhuentse	3	2.2.54	Short levy of liquidated damages in the Improvement of farm road from Khoma to Goenpa Karpo (GSB and Drainage) - Nu. 32,434.61	32,434.61	32,434.61	0.00	Settled
173	OAAGB-2024-500	Dzongkhag Administration, Lhuentse	4.1	2.2.46	Non-deduction of rebate - Nu. 104,549.81	104,549.81	104,549.81	0.00	Settled
174	OAAGB-2024-500	Dzongkhag Administration, Lhuentse	4.2	2.2.54	Short deduction of liquidated damages - Nu. 197,043.88	197,043.88	197,043.88	0.00	Settled
175	OAAGB-2024-500	Dzongkhag Administration, Lhuentse	4.3	2.2.16	Excess payment due to payment at higher rate for wooden curtain rod - Nu. 20,630.00	20,630.00	20,630.00	0.00	Settled
176	OAAGB-2024-500	Dzongkhag Administration, Lhuentse	4.4	2.2.31	Inadmissible payment for stone soling - Nu. 31,505.57	31,505.57	24,994.31	6,738.16	Not Settled

SL. No.	AIN	Agency	Ob. No.	Code	Observation Title	Accountable	Recovered/ Restituted/ Resolved	Balance	Status
177	OAAGB-2024-500	Dzongkhag Administration, Lhuentse	5	2.2.60	Defective works	0.00	0.00	0.00	Settled
178	OAAGB-2024-500	Dzongkhag Administration, Lhuentse	6	2.2.16	Reconstruction of Temula Lhakhang under Khoma Gewog and excess payment thereof - Nu. 148,905.80	148,905.80	149,205.94	0.00	Settled
179	OAAGB-2024-500	Dzongkhag Administration, Lhuentse	7	2.2.60	Improvement of Farm Road from Takila to Rawabi under Meanbi Gewog and defective works thereof	0.00	0.00	0.00	Not Settled
180	OAAGB-2024-500	Dzongkhag Administration, Lhuentse	8	2.2.60	Improvement of Farm Road from Domarchen to Ladrong, under Jarey Gewog, Package I and defective works thereof	0.00	0.00	0.00	Not Settled
181	OAAGB-2024-500	Dzongkhag Administration, Lhuentse	9	2.2.59	Failure to recover penalty upon contract termination for maintenance of Kamdhar-Nunmaling Irrigation Scheme - Nu. 437,599.40	437,599.40	418,181.00	22,011.16	Not Settled
182	OAAGB-2024-500	Dzongkhag Administration, Lhuentse	10	2.2.60	Defective works	0.00	0.00	0.00	Settled
183	OAAGB-2024-500	Dzongkhag Administration, Lhuentse	11	2.2.16	Excess payment for granite flooring works for Re-fabrication of Kitchen cum store at Autsho Central School - Nu. 24,791.22	24,791.22	24,986.83	0.00	Settled
184	OAAGB-2024-500	Dzongkhag Administration, Lhuentse	12	2.2.16	Excess payment - Nu. 8,923.20	8,923.20	8,923.20	0.00	Settled
185	OAAGB-2024-500	Dzongkhag Administration, Lhuentse	13	2.2.54	Construction of Gewog Staff Quarter at Gangzur Gewog and non-recovery of Liquidated damages - Nu. 849,548.00	849,548.00	0.00	879,154.17	Not Settled
186	OAAGB-2024-500	Dzongkhag Administration, Lhuentse	14	2.2.54	Non-deduction of Liquidated Damages for construction of farm road from Pangsar to Toedkhar - Nu. 756,428.76	744,425.90	744,425.90	0.00	Settled
187	OAAGB-2024-500	Dzongkhag Administration, Lhuentse	15	2.2.60	Payment made for substandard works - Nu. 194,727.40	194,727.40	194,727.40	0.00	Settled
188	OAAGB-2025-204	Divisional Forest Office, Zhemgang, Department of Forests and Park Services, MoENR	1.01	2.2.54	Non-levy of liquidated damages - Nu. 38,088.95	38,088.95	0.00	38,564.80	Not Settled
189	OAAGB-2025-204	Divisional Forest Office, Zhemgang, Department of	1.02	2.2.16	Excess payment due to inaccurate rate - Nu. 7,248.00	7,248.00	7,248.00	52.97	Not Settled

SL. No.	AIN	Agency	Ob. No.	Code	Observation Title	Accountable	Recovered/ Restituted/ Resolved	Balance	Status
		Forests and Park Services, MoENR							
190	OAAGB-2025-204	Divisional Forest Office, Zhemgang, Department of Forests and Park Services, MoENR	1.03	2.2.16	Inadmissible payment for the Thermo-Mechanically Treated (TMT) rebars - Nu. 6,864.00	6,864.00	6,864.00	50.18	Not Settled
191	OAAGB-2025-204	Divisional Forest Office, Zhemgang, Department of Forests and Park Services, MoENR	2	2.2.46	Non-submission of the consumption report for HDPE pipes for rebate collection - Nu. 50,427.79	50,427.79	0.00	50,958.32	Not Settled
192	OAAGB-2025-204	Divisional Forest Office, Zhemgang, Department of Forests and Park Services, MoENR	3.01	2.2.16	Excess payment - Nu. 21,361.55	21,361.55	0.00	21,586.29	Not Settled
193	OAAGB-2025-204	Divisional Forest Office, Zhemgang, Department of Forests and Park Services, MoENR	3.02	2.2.16	Unjustifiable payment for woodworks - Nu. 134,539.03	134,539.03	0.00	135,954.45	Not Settled
194	OAAGB-2025-40	Regional Offices, Lingmethang, Mongar, Department of Surface Transport, MoIT	6	2.2.35	Inadmissible Payment of Price Adjustment before 12 months of contract duration - Nu. 8,446.06	8,446.06	8,446.06	0.00	Not Settled
195	OAAGB-2025-40	Regional Offices, Lingmethang, Mongar, Department of Surface Transport, MoIT	6.2	2.2.51	Excess payment due to deviation from drawing and specification - Nu. 314,315.81	314,315.81	0.00	320,516.02	Not Settled
196	OAAGB-2025-40	Regional Offices, Lingmethang, Mongar, Department of Surface Transport, MoIT	7	2.2.15	Double payment for Providing and Laying 50 mm thick Asphalt/Bituminous Concrete at Namling Major Block - Nu. 563,224.20	563,224.20	0.00	574,334.37	Not Settled
197	OAAGB-2025-40	Regional Offices, Lingmethang, Mongar, Department of Surface Transport, MoIT	8	2.2.35	Excess Payment in Price Adjustment - Nu. 4,400,220.09	4,400,220.09	0.00	4,487,018.95	Not Settled
198	OAAGB-2025-40	Regional Offices, Lingmethang, Mongar, Department of Surface Transport, MoIT	8.2	2.2.51	Excess payment due to deviation from drawing and specification - Nu. 341,311.79	341,311.79	0.00	348,044.52	Not Settled
199	OAAGB-2025-40	Regional Offices, Lingmethang, Mongar, Department of Surface Transport, MoIT	9	2.2.35	Excess payment on price adjustment due to application of incorrect formula - Nu. 3,197,386.93	3,197,386.93	0.00	3,260,458.67	Not Settled

SL. No.	AIN	Agency	Ob. No.	Code	Observation Title	Accountable	Recovered/ Restituted/ Resolved	Balance	Status
200	OAAGB-2025-40	Regional Offices, Lingmethang, Mongar, Department of Surface Transport, MoIT	9.2	2.2.16	Excess payment due less execution at site - Nu. 23,996.28	23,996.28	0.00	24,469.63	Not Settled
201	OAAGB-2025-40	Regional Offices, Lingmethang, Mongar, Department of Surface Transport, MoIT	9.3	2.2.51	Excess payment due to deviation from drawing and specification - Nu. 236,304.15	236,304.15	0.00	240,965.49	Not Settled
202	OAAGB-2025-40	Regional Offices, Lingmethang, Mongar, Department of Surface Transport, MoIT	10	2.2.88	Damage to the drainage system and blacktopping	0.00	0.00	0.00	Not Settled
203	OAAGB-2025-40	Regional Offices, Lingmethang, Mongar, Department of Surface Transport, MoIT	11	2.2.51	Excess payment due to deviation from drawing and specification Nu. 404,502.75	0.00	0.00	0.00	Not Settled
204	OAAGB-2025-40	Regional Offices, Lingmethang, Mongar, Department of Surface Transport, MoIT	12	2.2.88	Non-adherence to the standing circular on procurement of Cement, resulting in non-collection of rebates - Nu. 332,114.62	332,114.62	0.00	338,665.93	Not Settled
205	OAAGB-2025-89	Electricity Services Division, Trongsa, Bhutan Power Corporation Limited	1	2.2.35	Discrepancies in service charges on deposit work	0.00	0.00	0.00	Not Settled
206	OAAGB-2025-226	Regional Offices, Bumthang, Ministry of Agriculture and Livestock	1	2.2.16	Excess payment due to non-application of Rate Analysis - Nu. 13,650.55	13,650.55	13,650.55	0.00	Settled
207	OAAGB-2025-238	Natural Resources Development Corporation Limited, Jakar, Bumthang, including Gelephu Branch Office	1.01	2.2.31	Inadmissible payment for additional work - Nu. 28,316.19	28,316.00	28,316.00	0.00	Not Settled
208	OAAGB-2025-238	Natural Resources Development Corporation Limited, Jakar, Bumthang, including Gelephu Branch Office	1.02	2.2.60	Defective works in construction of Dry Rubble Masonry walls	0.00	0.00	0.00	Not Settled
209	OAAGB-2025-238	Natural Resources Development Corporation Limited, Jakar, Bumthang, including Gelephu Branch Office	2.01	2.2.74	Non-admissibility of time extension and leviable liquidated damages - Nu. 146,030.00	146,030.00	0.00	146,030.00	Not Settled

SL. No.	AIN	Agency	Ob. No.	Code	Observation Title	Accountable	Recovered/ Restituted/ Resolved	Balance	Status
210	OAAGB-2025-238	Natural Resources Development Corporation Limited, Jakar, Bumthang, including Gelephu Branch Office	2.02	2.2.31	Excess payment for DRM walls - Nu. 16,863.00	16,863.00	0.00	16,863.00	Not Settled
211	OAAGB-2025-238	Natural Resources Development Corporation Limited, Jakar, Bumthang, including Gelephu Branch Office	2.03	2.2.60	Defective work	0.00	0.00	0.00	Not Settled
212	OAAGB-2025-238	Natural Resources Development Corporation Limited, Jakar, Bumthang, including Gelephu Branch Office	3	2.2.65	Uneconomical hiring of machines based on 2022 quotation and avoidable expenditure thereof - Nu. 465,700.00	456,700.00	0.00	456,700.00	Not Settled
213	OAAGB-2025-238	Natural Resources Development Corporation Limited, Jakar, Bumthang, including Gelephu Branch Office	4	2.2.77	Non-tender of annual timber extraction works since 2022 and awarding to same parties	0.00	0.00	0.00	Not Settled
214	OAAGB-2025-238	Natural Resources Development Corporation Limited, Jakar, Bumthang, including Gelephu Branch Office	5	2.2.24	Unjustified payment for machine hiring due to improper planning of site requirement - Nu. 296,100.00	296,100.00	0.00	296,100.00	Not Settled
215	OAAGPL-2024-303	Dzongkhag Administration, Chhukha	2.1	2.2.9	Subcontracting of work	0.00	0.00	0.00	Settled
216	OAAGPL-2024-303	Dzongkhag Administration, Chhukha	2.2	2.2.31	Unjustified payment of occupational health and safety cost amounting to Nu. 300,000.00	300,000.00	336,690.41	0.00	Settled
217	OAAGPL-2024-303	Dzongkhag Administration, Chhukha	2.3	2.2.64	Payment without execution of work Nu. 286,261.10	0.00	0.00	0.00	Settled
218	OAAGPL-2024-303	Dzongkhag Administration, Chhukha	2.4	2.2.51	Stone soling work not executed as per BoQ specification Nu. 1,164,422.25.00	0.00	0.00	0.00	Settled
219	OAAGPL-2024-303	Dzongkhag Administration, Chhukha	2.5	2.2.17	Defective work in the construction of V-shaped plum concrete drain	0.00	0.00	0.00	Settled
220	OAAGPL-2024-303	Dzongkhag Administration, Chhukha	3.1.1	2.2.16	Overpayment in Painting and Formwork Nu. 166,397.58	166,397.58	0.00	190,249.48	Not Settled

SL. No.	AIN	Agency	Ob. No.	Code	Observation Title	Accountable	Recovered/ Restituted/ Resolved	Balance	Status
221	OAAGPL-2024-303	Dzongkhag Administration, Chhukha	3.1.2	2.2.16	Excess payment in price adjustment for labour Nu. 403,499.18	403,499.18	0.00	461,337.72	Not Settled
222	OAAGPL-2024-303	Dzongkhag Administration, Chhukha	3.1.3	2.2.16	Excess payment in price adjustment for material Nu. 85,181.03	85,181.03	0.00	97,391.08	Not Settled
223	OAAGPL-2024-303	Dzongkhag Administration, Chhukha	3.2.1	2.2.17	Defective works in floor tiles	0.00	0.00	0.00	Not Settled
224	OAAGPL-2024-303	Dzongkhag Administration, Chhukha	3.2.2	2.2.17	Defective works PPGI roofing sheets	0.00	0.00	0.00	Not Settled
225	OAAGPL-2024-303	Dzongkhag Administration, Chhukha	4.1	2.2.16	Excess/overpayment to contractor Nu. 70,796.25	70,796.25	0.00	80,944.32	Not Settled
226	OAAGPL-2024-303	Dzongkhag Administration, Chhukha	4.2.1	2.2.17	Defective work in plumbing and installed geysers in Four-Unit staff quarter	0.00	0.00	0.00	Not Settled
227	OAAGPL-2024-303	Dzongkhag Administration, Chhukha	4.2.2	2.2.17	Defective works in plinth protection and drains of both the buildings	0.00	0.00	0.00	Not Settled
228	OAAGPL-2024-303	Dzongkhag Administration, Chhukha	4.2.3	2.2.17	Defective works in RRM wall constructed between hostel and staff quarter	0.00	0.00	0.00	Not Settled
229	OAAGPL-2024-303	Dzongkhag Administration, Chhukha	4.2.4	2.2.17	Defective works in flooring works of 120 bedded hostels	0.00	0.00	0.00	Not Settled
230	OAAGPL-2024-303	Dzongkhag Administration, Chhukha	4.2.5	2.2.17	Defective works in roofing works	0.00	0.00	0.00	Not Settled
231	OAAGPL-2024-303	Dzongkhag Administration, Chhukha	4.3	2.2.38	Underpayment to contractor	0.00	0.00	0.00	Not Settled
232	OAAGPL-2024-307	Dzongkhag Administration, Samtse	2	2.2.60	Non-rectification of defective works for Urban Road resurfacing and shoulder improvement within Samtse Municipality	0.00	0.00	0.00	Not Settled
233	OAAGPL-2024-307	Dzongkhag Administration, Samtse	5	2.2.60	Non-rectification of defective works for improvement of Kado FR under Ugyentse Gewog	0.00	0.00	0.00	Settled
234	OAAGPL-2024-307	Dzongkhag Administration, Samtse	6	2.2.60	Non-rectification of defective works for Improvement of Farm road from Bimtar to Kataray under Norbugang Gewog	0.00	0.00	0.00	Settled
235	OAAGPL-2024-307	Dzongkhag Administration, Samtse	7	2.2.60	Defective work in construction of Farm road from Asalay Khola to Nindulakha under Tading Gewog	0.00	0.00	0.00	Settled

SL. No.	AIN	Agency	Ob. No.	Code	Observation Title	Accountable	Recovered/ Restituted/ Resolved	Balance	Status
236	OAAGPL-2024-307	Dzongkhag Administration, Samtse	9.1	2.2.16	Excess payment due to work less executed at site Nu. 636,928.21	636,928.21	0.00	712,312.57	Not Settled
237	OAAGPL-2024-307	Dzongkhag Administration, Samtse	9.2	2.2.16	Excess payment due to less execution of Random Rubble Masonry (RRM) wall at site - Nu. 57,204.00	57,204.00	0.00	63,974.45	Not Settled
238	OAAGPL-2024-307	Dzongkhag Administration, Samtse	10	2.2.75	Execution of work not as per specification for Improvement of Sengdhen to Majuwa Farm Road under Dophuchen Gewog	0.00	0.00	0.00	Settled
239	OAAGPL-2024-307	Dzongkhag Administration, Samtse	11	2.2.88	Discrepancies between the actual machinery hours engaged, as certified by the supervisor, and the hours billed for engagement of machinery under Denchukha Gewog	0.00	0.00	0.00	Not Settled
240	OAAGPL-2024-307	Dzongkhag Administration, Samtse	12	2.2.27	Defective work in the maintenance of FR from Bichgoan to Katarey ECP-II at Pemaling Gewog	0.00	0.00	0.00	Settled
241	OAAGPL-2024-307	Dzongkhag Administration, Samtse	13	2.2.16	Execution of sub-standard work in improvement of farm road from GC to Gyanthok under Namgaycholing Gewog	25,342.87	27,792.45	0.00	Settled
242	OAAGPL-2024-307	Dzongkhag Administration, Samtse	14	2.2.16	Execution of sub-standard work in improvement of farm road from GC to Gyanthok under Namgaycholing Gewog	51,643.11	56,397.11	0.00	Settled
243	OAAGPL-2024-307	Dzongkhag Administration, Samtse	15	2.2.17	Execution of sub-standard work in improvement of farm road from GC to Gyanthok under Namgaycholing Gewog	0.00	0.00	0.00	Settled
244	OAAGPL-2024-307	Dzongkhag Administration, Samtse	16	2.2.67	Payment made without completion of construction of farm road under Norgaygang Gewog	0.00	0.00	0.00	Settled
245	OAAGPL-2024-307	Dzongkhag Administration, Samtse	17	2.2.60	Damaged RRM wall after handing taking of completed works in the Improvement and Construction of Permanent Structures at Khabagang – Chungoo Farm Road under Norgaygang Gewog	0.00	0.00	0.00	Settled
246	OAAGPL-2024-308	Dzongkhag Administration, Haa	3.1.1	2.2.85	Food bills claimed despite expenses on grocery, meat and vegetables amounting to Nu. 95,000.00	95,000.00	101,433.97	0.00	Settled

SL. No.	AIN	Agency	Ob. No.	Code	Observation Title	Accountable	Recovered/ Restituted/ Resolved	Balance	Status
247	OAAGPL-2024-308	Dzongkhag Administration, Haa	3.1.2	2.2.16	Excess Payment of DSA Nu. 31,400.00	31,400.00	33,526.60	0.00	Settled
248	OAAGPL-2024-308	Dzongkhag Administration, Haa	3.1.3	2.2.16	Excess Payment of DSA to Chef Nu. 70,000.00	15,000.00	16,015.89	0.00	Settled
249	OAAGPL-2024-308	Dzongkhag Administration, Haa	3.2.1	2.2.16	Excess Payment of DSA Nu. 41,040.00	41,040.00	43,819.48	0.00	Settled
250	OAAGPL-2024-308	Dzongkhag Administration, Haa	3.2.2	2.2.85	Inadmissible payment Nu. 15,500.00	15,500.00	16,549.75	0.00	Settled
251	OAAGPL-2024-308	Dzongkhag Administration, Haa	6.2	2.2.48	Non-surrender of deposit works fund balance Nu. 1,658,096.26	0.00	0.00	0.00	Settled
252	OAAGPL-2024-308	Dzongkhag Administration, Haa	6.3	2.2.48	Unsettled Deposit work balance Nu. 1,386,960.00	1,386,960.00	1,386,960.00	0.00	Settled
253	OAAGPL-2024-308	Dzongkhag Administration, Haa	8	2.2.57	Non-deduction of value of material used by the contractor Nu. 21,818.88	21,818.88	23,913.49	0.00	Settled
254	OAAGPL-2024-445	Thromde Administration, Phuentsholing, including CD account, Revenue & Education Subsidy	1.1	2.2.17	Defective work in laying paver block and blacktopping	0.00	0.00	0.00	Settled
255	OAAGPL-2024-445	Thromde Administration, Phuentsholing, including CD account, Revenue & Education Subsidy	1.2	2.2.17	Non-functional street light - Nu. 453,740.00	0.00	0.00	0.00	Settled
256	OAAGPL-2024-445	Thromde Administration, Phuentsholing, including CD account, Revenue & Education Subsidy	2.1	2.2.17	Defective works in rigid pavement	0.00	0.00	0.00	Settled
257	OAAGPL-2024-445	Thromde Administration, Phuentsholing, including CD account, Revenue & Education Subsidy	2.2	2.2.17	Damage of U-shaped drains	0.00	0.00	0.00	Settled
258	OAAGPL-2024-445	Thromde Administration, Phuentsholing, including CD account, Revenue & Education Subsidy	3	2.2.17	Execution of sub-standard work Nu. 1,098,732.80	0.00	0.00	0.00	Settled
259	OAAGPL-2024-445	Thromde Administration, Phuentsholing, including CD account, Revenue & Education Subsidy	4.1	2.2.17	Defective work Nu. 163,213.05	0.00	0.00	0.00	Settled

SL. No.	AIN	Agency	Ob. No.	Code	Observation Title	Accountable	Recovered/ Restituted/ Resolved	Balance	Status
260	OAAGPL-2024-445	Thromde Administration, Phuentsholing, including CD account, Revenue & Education Subsidy	5.1	2.2.17	Water leakages at the pump house	0.00	0.00	0.00	Settled
261	OAAGPL-2024-445	Thromde Administration, Phuentsholing, including CD account, Revenue & Education Subsidy	6.1	2.2.17	Defective works	0.00	0.00	0.00	Settled
262	OAAGPL-2024-449	Regional Offices, Phuentsholing, Gedu and Samtse, Department of Surface Transport, MoIT	1	2.2.60	Defective works in Resurfacing of BCTA Bus Parking Area, Phuentsholing	0.00	0.00	0.00	Not Settled
263	OAAGSJ-2024-384	Dzongkhag Administration, Trashigang	1	2.2.16	Excess payment to contractor - Nu. 43,884.00	43,884.00	0.00	47,000.37	Not Settled
264	OAAGSJ-2024-384	Dzongkhag Administration, Trashigang	2	2.2.17	Non-rectification of Drain and GSB material scoring - Nu. 406,510.00	0.00	0.00	0.00	Settled
265	OAAGSJ-2024-385	Dzongkhag Administration, Samdrup Jongkhar	4	2.2.17	Faulty plumbing and mosaic flooring work resulting in seepage	0.00	0.00	0.00	Settled
266	OAAGSJ-2024-385	Dzongkhag Administration, Samdrup Jongkhar	8	2.2.17	Defective GSB work in the improvement of Rechanglu Farm Road - Nu. 98,175.00	0.00	0.00	0.00	Settled
267	OAAGSJ-2024-385	Dzongkhag Administration, Samdrup Jongkhar	9	2.2.17	Defects in majority stretches of V-shape drain of Rechanglu Farm Road	0.00	0.00	0.00	Settled
268	OAAGSJ-2024-385	Dzongkhag Administration, Samdrup Jongkhar	11	2.2.16	Excess Payment in construction of Wangphu to Haila farm road - Nu. 15,000.00	15,000.00	15,266.30	0.00	Settled
269	OAAGSJ-2024-385	Dzongkhag Administration, Samdrup Jongkhar	12	2.2.17	Damages in Wangphu-Haila farm road	0.00	0.00	0.00	Settled
270	OAAGSJ-2024-385	Dzongkhag Administration, Samdrup Jongkhar	15	2.2.17	Major Damages on Thrizor Sarjung Farm Road	0.00	0.00	0.00	Settled
271	OAAGSJ-2024-385	Dzongkhag Administration, Samdrup Jongkhar	16	2.2.53	Termination of contract without levying 20% on the value of undone work - Nu. 152,683.30	152,683.30	157,720.04	0.00	Settled
272	OAAGSJ-2024-385	Dzongkhag Administration, Samdrup Jongkhar	17	2.2.16	Excess payment in GSB work of Luminang farm road - Nu. 33,121.49	33,121.49	33,121.49	0.00	Settled
273	OAAGSJ-2024-385	Dzongkhag Administration, Samdrup Jongkhar	19	2.2.16	Inadmissible payment for cross drain not executed at site - Nu. 37,101.84	37,101.84	37,809.32	0.00	Settled

SL. No.	AIN	Agency	Ob. No.	Code	Observation Title	Accountable	Recovered/ Restituted/ Resolved	Balance	Status
274	OAAGSJ-2024-394	Dzongkhag Administration, Trashiyangtse	3	2.2.19	Outstanding PW Advances - Nu. 599,960.00	599,960.00	624,928.75	0.00	Settled
275	OAAGSJ-2024-394	Dzongkhag Administration, Trashiyangtse	9.1	2.2.16	Excess payment to contractor - Nu. 1,399,953.20	1,399,953.20	0.00	1,472,674.05	Not Settled
276	OAAGSJ-2024-394	Dzongkhag Administration, Trashiyangtse	9.2	2.2.59	Non-realisation of 20% of the value of balance work - Nu. 1,000,000.00	0.00	0.00	0.00	Not Settled
277	OAAGSJ-2024-394	Dzongkhag Administration, Trashiyangtse	9.4	2.2.88	Unjustified payment for site development works - Nu. 992,752.91	992,752.91	0.00	1,044,321.67	Not Settled
278	OAAGSJ-2024-394	Dzongkhag Administration, Trashiyangtse	10	2.2.16	Excess payment due to non-adjustment of RAB - Nu. 261,775.00	261,775.00	0.00	275,372.96	Partially Settled
279	OAAGSJ-2024-394	Dzongkhag Administration, Trashiyangtse	11	2.2.88	Defects in blacktopping of Urban Road from Yangtse Throm to Hospital	0.00	0.00	0.00	Not Settled
280	OAAGSJ-2024-394	Dzongkhag Administration, Trashiyangtse	12	2.2.88	Defects in construction of VIP guest house at Sheridzong	0.00	0.00	0.00	Settled
281	OAAGSJ-2024-394	Dzongkhag Administration, Trashiyangtse	13	2.2.88	Delay in completion of closed works	8,819,130.00	0.00	0.00	Partially Settled
282	OAAGSJ-2024-394	Dzongkhag Administration, Trashiyangtse	14	2.2.88	Payment without confirmation of pavement thickness	111,108,061.50	0.00	0.00	Not Settled
283	OAAGSJ-2024-394	Dzongkhag Administration, Trashiyangtse	22	2.2.16	Excess payment in maintenance of Zekray Nu. 9,507.92	9,507.92	9,507.92	0.00	Settled
284	OAAGSJ-2024-402	Dzongkhag Administration, Pemagatshel	1	2.2.59	Non-collection of contractor's liabilities upon termination - Nu. 4,584,249.32	4,584,249.32	500,000.00	4,619,926.56	Partially Settled
285	OAAGSJ-2024-402	Dzongkhag Administration, Pemagatshel	5.1	2.2.35	Inadmissible payment of Price adjustment - Nu. 141,104.53	141,104.53	141,104.53	0.00	Settled
286	OAAGSJ-2024-402	Dzongkhag Administration, Pemagatshel	5.2	2.2.35	Inadmissible payment of labour price adjustment - Nu. 790,656.86	790,656.86	847,324.21	0.00	Settled
287	OAAGSJ-2024-516	Jigme Namgyel Engineering College, Royal University of Bhutan	2	2.2.16	Excess payment to contractor - Nu. 599,131.91	447,286.76	0.00	492,285.06	Not Settled
288	OAAGSJ-2024-516	Jigme Namgyel Engineering College, Royal University of Bhutan	4.1	2.2.31	Inadmissible payment of Price Adjustment - Nu. 1,770,521.00	1,770,521.20	0.00	1,948,640.46	Not Settled
289	OAAGSJ-2024-516	Jigme Namgyel Engineering College, Royal University of Bhutan	4.2	2.2.16	Excess payment due to short execution of work - Nu. 43,300.00	43,300.00	0.00	47,656.10	Not Settled
290	OAAGSJ-2024-516	Jigme Namgyel Engineering College, Royal University of Bhutan	4.3	2.2.42	Less deduction of void - Nu. 372,826.53	372,826.53	0.00	410,333.95	Not Settled

SL. No.	AIN	Agency	Ob. No.	Code	Observation Title	Accountable	Recovered/ Restituted/ Resolved	Balance	Status
291	OAAGSJ-2024-519	Regional Offices, Samdrup Jongkhar, Department of Surface Transport, MoIT	1	2.2.17	Need for Rectification in Construction of Causeway along Tshelingor-Khothakpa SNH- valuing to Nu. 3,166,208.26	0.00	0.00	0.00	Settled
292	OAAGSJ-2025-180	Sherubtse College, Royal University of Bhutan	2	2.2.17	Execution of substandard Work - Nu. 127,785.10	127,785.10	0.00	0.00	Settled
293	OAAGSJ-2025-180	Sherubtse College, Royal University of Bhutan	3	2.2.46	Non claiming of rebate on cement purchases Nu. 2,185.00	2,185.00	2,185.00	0.00	Not Settled
294	OAAGSJ-2025-19	Thromde Administration, Samdrup Jongkhar	5	2.2.46	Non-collection of rebates on HDPE and Cement - Nu. 116,739.17	116,739.17	0.00	117,737.05	Not Settled
295	OAAGSJ-2025-19	Thromde Administration, Samdrup Jongkhar	8.1	2.2.16	Payment of RAB against unexecuted work - Nu. 4,713,589.34	4,713,589.34	0.00	4,753,880.84	Not Settled
296	OAAGSJ-2025-19	Thromde Administration, Samdrup Jongkhar	8.2	2.2.17	Defective and substandard works worth Nu. 5,012,082	5,012,082.00	0.00	0.00	Not Settled
297	OAAGSJ-2025-19	Thromde Administration, Samdrup Jongkhar	8.3	2.2.88	Non-realisation of 20% of value of incomplete work upon termination - Nu. 4,326,621.00	4,326,621.00	0.00	4,363,604.72	Not Settled
298	OAAGSJ-2025-19	Thromde Administration, Samdrup Jongkhar	8.5	2.2.54	Non-levy of liquidated damages - Nu. 4,326,621.00	4,326,621.00	0.00	4,363,604.72	Not Settled
299	OAAGSJ-2025-19	Thromde Administration, Samdrup Jongkhar	9	2.2.60	Defects in construction of integrated market shed and parking - Nu. 1,934,400.00	0.00	0.00	0.00	Not Settled
300	OAAGSJ-2025-19	Thromde Administration, Samdrup Jongkhar	10.1	2.2.65	Unauthorised revision of rates during modification of work scope and increment in contract price - Nu. 16,373,608.40	16,373,608.40	0.00	16,513,569.10	Not Settled
301	OAAGSJ-2025-19	Thromde Administration, Samdrup Jongkhar	10.2	2.2.16	Payment for works not executed - Nu. 794,236.80	794,236.80	0.00	801,025.89	Not Settled
302	OAAGSJ-2025-19	Thromde Administration, Samdrup Jongkhar	11	2.2.88	Improper or incomplete installation of fixtures in Construction of Integrated Meeting Hall, Dewathang - Nu. 38,000.00	38,000.00	0.00	38,324.82	Not Settled
303	OAAGSJ-2025-197	Azista Bhutan Healthcare Limited (ABHL), Motanga Industrial Park, DHI, Samdrup Jongkhar	1	2.2.77	Direct procurement of groceries & vegetables from suppliers - Nu. 2,855,166.50	0.00	0.00	0.00	Not Settled

SL. No.	AIN	Agency	Ob. No.	Code	Observation Title	Accountable	Recovered/ Restituted/ Resolved	Balance	Status
304	OAAGSJ-2025-197	Azista Bhutan Healthcare Limited (ABHL), Motanga Industrial Park, DHI, Samdrup Jongkhar	3	2.2.88	Payment of penal interest from Company Overdraft account - Nu. 16,704.25	16,704.25	0.00	16,847.03	Not Settled
305	OAAGSJ-2025-197	Azista Bhutan Healthcare Limited (ABHL), Motanga Industrial Park, DHI, Samdrup Jongkhar	13	2.2.46	Non-collection of rebates for the procurement of cement - Nu. 50,944.00	50,944.00	0.00	51,379.47	Not Settled
306	OAAGSJ-2025-33	Electricity Services Division, Samdrup Jongkhar, Bhutan Power Corporation Limited	1	2.2.17	Installation of roofing other than specified in BoQ led to excess payment of Nu. 17,061.34	17,061.34	17,061.34	0.00	Settled
307	OAAGSJ-2025-52	Transmission Operation and Maintenance Division, Deothang, Bhutan Power Corporation Limited	1	2.2.17	Unjustified payment on Re-surfacing of Approach Road at Nganglam substation	0.00	0.00	0.00	Settled
308	OAAGSJ-2025-52	Transmission Operation and Maintenance Division, Deothang, Bhutan Power Corporation Limited	2	2.2.17	Non-rectification of scoring of PCC Road Nu. 81,760.00	0.00	0.00	0.00	Settled
309	OAAGSJ-2025-55	Dungsam Cement Corporation Limited, Nganglam	2.1	2.2.54	Penalty for De-bricking & Installation of Refractory Bricks & Castables - Nu. 70,000.00	70,000.00	70,644.38	0.00	Settled
310	OAAGSJ-2025-55	Dungsam Cement Corporation Limited, Nganglam	2.2	2.2.54	Non-levy of Liquidated Damages in Raw Material Procurements – Nu. 96,989.60	77,513.93	78,023.61	0.00	Settled
311	OAAGTS-2024-352	Dzongkhag Administration, Wangdue Phodrang	1	2.2.60	Non-rectification of defects in the construction of Beldrok Farm Road	0.00	0.00	0.00	Settled
312	OAAGTS-2024-352	Dzongkhag Administration, Wangdue Phodrang	5	2.2.64	Deficiencies in the reconstruction of Jarogang Lhakhang	890,858.42	977,552.33	0.00	Settled
313	OAAGTS-2024-353	Dzongkhag Administration, Dagana	1.1	2.2.16	Excess payment due to wrong quantification Nu. 965,577.54	965,577.54	0.00	1,099,541.57	Not Settled
314	OAAGTS-2024-353	Dzongkhag Administration, Dagana	1.2	2.2.88	Electric water heater not provided as per BOQ worth Nu. 120,000.00	120,000.00	68,571.43	67,220.73	Partially Settled
315	OAAGTS-2024-353	Dzongkhag Administration, Dagana	2.4	2.2.88	Undue delay in completion of the work	0.00	0.00	0.00	Settled
316	OAAGTS-2024-363	Dzongkhag Administration, Punakha	3.1	2.2.17	Defective works in the construction of footpath, drain and parking	0.00	0.00	0.00	Settled

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317	OAAGTS-2024-363	Dzongkhag Administration, Punakha	3.2	2.2.88	Non-submission of rebates on cement consumption – Nu. 45,150.90	45,150.90	46,724.38	0.00	Settled
318	OAAGTS-2024-363	Dzongkhag Administration, Punakha	4.1	2.2.17	Defective works in the construction of internal roads, drain and footpath	0.00	0.00	0.00	Settled
319	OAAGTS-2024-363	Dzongkhag Administration, Punakha	4.2	2.2.88	Non-submission of rebates on cement consumption - Nu. 26,808.80	26,808.80	27,743.07	0.00	Settled
320	OAAGTS-2024-363	Dzongkhag Administration, Punakha	5.1	2.2.17	Substandard work	0.00	0.00	0.00	Settled
321	OAAGTS-2024-363	Dzongkhag Administration, Punakha	5.2	2.2.51	Drain's shape and layout not as per drawing	0.00	0.00	0.00	Settled
322	OAAGTS-2024-363	Dzongkhag Administration, Punakha	5.3	2.2.88	Hume pipes not available for verification	50,000.00	0.00	56,575.34	Not Settled
323	OAAGTS-2024-363	Dzongkhag Administration, Punakha	5.4	2.2.88	Damages to Farm Road from GSB extraction	0.00	0.00	0.00	Settled
324	OAAGTS-2024-424	Technical Training Institute, Khuruthang, Punakha, Department of Workforce Planning and Skills Development, MoESD	2	2.2.16	Excess payment on the deployment of ex-students on muster roll Nu. 3,710.00	3,710.00	3,710.00	0.00	Settled
325	OAAGTS-2024-465	Thromde Administration, Gelephu	3	2.2.50	Non-surrender of unutilised deposit works fund balance Nu. 944,845.00	944,845.00	944,845.00	0.00	Settled
326	OAAGTS-2024-465	Thromde Administration, Gelephu	4	2.2.46	Non-collection of rebates for the procurement of cement valuing Nu. 116,645.00	116,645.00	128,993.39	0.00	Settled
327	OAAGTS-2024-531	College of Natural Resources, Royal University of Bhutan	1	2.2.17	Non-rectification of defects	0.00	0.00	0.00	Settled
328	OAAGTS-2025-106	Dzongkhag Administration, Sarpang	1.1	2.2.16	Excess payment in providing and laying Asphalt and Bituminous Concrete and V-Shaped drain - Nu. 1,336,507.92	1,336,507.92	1,336,507.92	0.00	Partially Settled
329	OAAGTS-2025-106	Dzongkhag Administration, Sarpang	1.2	2.2.35	Excess payment in Price Adjustment due incorrect application of material index - Nu. 589,229.00	589,229.00	589,229.00	0.00	Partially Settled
330	OAAGTS-2025-106	Dzongkhag Administration, Sarpang	1.3	2.2.51	Non-achievement of 50 mm Asphalt/Bituminous thickness	0.00	0.00	0.00	Not Settled
331	OAAGTS-2025-106	Dzongkhag Administration, Sarpang	2.1	2.2.16	Excess payment against Plum Concrete Wall and PCC in L-Drain – Nu. 1,634,474.00 and uncertainty in identifying L-drain RRM wall	1,634,474.00	0.00	1,651,669.56	Not Settled

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332	OAAGTS-2025-106	Dzongkhag Administration, Sarpang	2.2	2.2.35	Excess payment in Price Adjustment – Nu. 298,957.90	298,957.90	0.00	302,103.10	Not Settled
333	OAAGTS-2025-106	Dzongkhag Administration, Sarpang	4	2.2.88	Non-submission of rebates on cement consumption – Nu. 929,952.88	929,952.88	939,736.49	0.00	Settled
334	OAAGTS-2025-106	Dzongkhag Administration, Sarpang	5	2.2.31	Payment made for work less executed for CRM - Nu. 336,320.83	336,320.83	336,320.83	1,117.35	Partially Settled
335	OAAGTS-2025-106	Dzongkhag Administration, Sarpang	6	2.2.16	Excess payment due to error in computation and excess recording of work done in footpath construction at Dolungang Quarantine Facility Centre – Nu. 246,257.16	246,257.16	248,847.92	0.00	Settled
336	OAAGTS-2025-106	Dzongkhag Administration, Sarpang	7.1	2.2.16	Excess payment - Nu. 157,779.50	157,779.50	159,439.43	0.00	Settled
337	OAAGTS-2025-106	Dzongkhag Administration, Sarpang	7.2	2.2.17	Defective Box Drain and L-Drain requiring rectification	0.00	0.00	0.00	Settled
338	OAAGTS-2025-106	Dzongkhag Administration, Sarpang	8	2.2.11	Significant delay and non-termination of contract in the Construction of Pelrigang-B Irrigation Channel	0.00	0.00	0.00	Not Settled
339	OAAGTS-2025-106	Dzongkhag Administration, Sarpang	9	2.2.11	Delay in completion of the Construction of Two 64 Bedded Hostels at Jangchubling Middle Secondary School	2,826,484.42	0.00	2,826,484.42	Not Settled
340	OAAGTS-2025-106	Dzongkhag Administration, Sarpang	10.1	2.2.17	Defective works in the Construction of PCC drain	0.00	0.00	0.00	Settled
341	OAAGTS-2025-106	Dzongkhag Administration, Sarpang	10.2	2.2.51	Structural failure due to inadequate design, lack of reinforcement, and insufficient consideration for expansion and seepage in PCC drain	0.00	0.00	0.00	Settled
342	OAAGTS-2025-106	Dzongkhag Administration, Sarpang	11	2.2.17	Widening and Improvement of Urban Roads within Sarpang Tar and observations thereof - Defects in recently executed works	0.00	0.00	0.00	Settled
343	OAAGTS-2025-106	Dzongkhag Administration, Sarpang	15	2.2.43	Incomplete execution of work in the Construction of Gongtsekha Chiwog Meeting Hall	0.00	0.00	0.00	Settled
344	OAAGTS-2025-149	Electricity Service Division, Gelephu, Bhutan Power Corporation Limited	1	2.2.16	Excess payment due to providing of undersized PVC false ceiling	151,718.42	151,718.42	0.00	Settled

SL. No.	AIN	Agency	Ob. No.	Code	Observation Title	Accountable	Recovered/ Restituted/ Resolved	Balance	Status
345	OAAGTS-2025-209	Suchhu Hydropower Project, Shaba, Sangbaykha Gewog, Haa	1	2.2.46	Non-recovery of 50% additional cost due to increase in diameter of the tunnel - Nu. 11,291,862.46	11,291,862.46	11,291,862.46	0.00	Settled
346	OAAGTS-2025-209	Suchhu Hydropower Project, Shaba, Sangbaykha Gewog, Haa	2	2.2.88	Notional Loss of revenue during the peak season due to non-completion of 66 kV transmission lines- Nu. 24,192,000.00	24,192,000.00	24,192,000.00	0.00	Settled
347	OAAGTS-2025-209	Suchhu Hydropower Project, Shaba, Sangbaykha Gewog, Haa	3	2.2.72	Construction of additional substation (66/33 kV) to cater to existing 33kV line to evacuate energy generation due to delay in construction of 66 kV transmission line	0.00	0.00	0.00	Settled
348	OAAGTS-2025-92	Dzongkhag Administration, Tsirang	1	2.2.57	Non recovery of cost of materials Nu. 35,479.30	35,479.30	35,479.30	0.00	Settled
349	SCD-2024-336	Dzongkhag Administration, Paro	4.1	2.2.75	Item of works not executed as per approved Drawings and Designs - Nu. 692,000.00	692,000.00	0.00	703,375.34	Not Settled
350	SCD-2024-336	Dzongkhag Administration, Paro	4.2	2.2.31	Excess Payment to contractor due to improper verification of invoice - Nu. 112,272.00	112,272.00	0.00	114,117.57	Not Settled
351	SCD-2024-336	Dzongkhag Administration, Paro	4.3	2.2.47	Non-levy/deduction of TDS - Nu. 57,859.30	57,859.30	0.00	58,810.41	Not Settled
352	SCD-2024-336	Dzongkhag Administration, Paro	4.4	2.2.88	Rectification works carried out within the contractor's Defect Liability Period by Dzongkhag Administration - Nu. 389,629.00	389,629.00	0.00	396,033.86	Not Settled
353	SCD-2024-336	Dzongkhag Administration, Paro	4.5	2.2.16	Non-recovery of recoverable work value from the Contractor – Nu. 4,834,592.89	4,834,592.89	0.00	4,914,065.65	Not Settled
354	SCD-2024-336	Dzongkhag Administration, Paro	5.1	2.2.16	Excess payment due to short execution of works - Nu. 140,006.63	140,006.63	0.00	142,308.11	Not Settled
355	SCD-2024-336	Dzongkhag Administration, Paro	5.2	2.2.16	Excess payment due to payment made at the rate of BoQ item other then the item provided at site - Nu. 144,018.00	144,018.00	0.00	146,385.42	Not Settled
356	SCD-2024-336	Dzongkhag Administration, Paro	5.3	2.2.15	Double Payment made to Contractor for roofing works - Nu. 624,802.12	624,802.12	0.00	635,072.84	Not Settled

SL. No.	AIN	Agency	Ob. No.	Code	Observation Title	Accountable	Recovered/ Restituted/ Resolved	Balance	Status
357	SCD-2024-336	Dzongkhag Administration, Paro	5.4	2.2.17	Defective Open Surface Drain requiring immediate Rectifications - Nu. 16,290.00	16,290.00	0.00	16,557.78	Not Settled
358	SCD-2024-336	Dzongkhag Administration, Paro	5.5	2.2.17	Defective works in the construction of Four-Unit Staff Quarters	0.00	0.00	0.00	Not Settled
359	SCD-2024-336	Dzongkhag Administration, Paro	11	2.2.17	Non-execution of Granular Sub-Base (GSB) course as per BoQ specification for the maintenance of farm road from Jadhingkha to Jela Dzong - Nu. 1,184,917.28	1,184,917.28	0.00	1,184,917.28	Not Settled
360	SCD-2024-336	Dzongkhag Administration, Paro	12	2.2.16	Excess Payment for Providing & laying Random Rubble Masonry - Nu. 37,084.95	37,084.95	0.00	37,694.57	Not Settled
361	SCD-2024-336	Dzongkhag Administration, Paro	13	2.2.17	Defects noted in Blacktopping works from Sawmill to Project Road - Nu. 56,076.15	56,076.15	56,076.15	0.00	Settled
362	SCD-2024-336	Dzongkhag Administration, Paro	14.1	2.2.28	Non-availability of technical sanction and detailed estimates	0.00	0.00	0.00	Not Settled
363	SCD-2024-336	Dzongkhag Administration, Paro	14.2	2.2.16	Excess Payment for Earthwork Excavation work due to wrong application of formula for Box cutting volume – Nu. 355,327.20	355,327.20	0.00	361,168.19	Not Settled
364	SCD-2024-336	Dzongkhag Administration, Paro	15.1	2.2.64	Inadmissible Payment made for item of work not provided - Nu. 546,876.00	546,876.00	0.00	555,865.74	Not Settled
365	SCD-2024-336	Dzongkhag Administration, Paro	15.2	2.2.17	Non-execution of work for laying of wearing course as per BoQ specification - Nu. 546,876.00	0.00	0.00	0.00	Not Settled
366	SCD-2024-336	Dzongkhag Administration, Paro	15.3	2.2.16	Mismatch in the rate paid and excess payment thereof - Nu. 45,441.00	45,441.00	0.00	46,187.98	Not Settled
367	SCD-2024-336	Dzongkhag Administration, Paro	16	2.2.18	Non-availability of technical sanction and detailed estimates	0.00	0.00	0.00	Not Settled
368	SCD-2024-336	Dzongkhag Administration, Paro	17	2.2.18	Payment made based on work order amount without adequate supporting documents - Nu. 100,000.00	100,000.00	0.00	101,643.84	Not Settled
369	SCD-2024-336	Dzongkhag Administration, Paro	18	2.2.16	Excess Payment for formwork in providing and fixing centering and shuttering - Nu. 184,884.57	184,884.57	0.00	187,923.78	Not Settled

SL. No.	AIN	Agency	Ob. No.	Code	Observation Title	Accountable	Recovered/ Restituted/ Resolved	Balance	Status
370	SCD-2024-336	Dzongkhag Administration, Paro	19	2.2.16	Excess Payment for Providing & laying Random Rubble Masonry - Nu. 18,514.18	18,514.18	0.00	18,818.52	Not Settled
371	SCD-2024-344	Dzongkhag Administration, Thimphu	1.1	2.2.16	Excess payment in earthwork excavation - Nu. 118,446.56	118,446.56	0.00	133,789.50	Not Settled
372	SCD-2024-344	Dzongkhag Administration, Thimphu	1.2	2.2.16	Excess payment due to short/non-execution of works - Nu. 70,311.65	70,311.65	0.00	79,419.46	Not Settled
373	SCD-2024-344	Dzongkhag Administration, Thimphu	1.3	2.2.60	Defective plumbing works	0.00	0.00	0.00	Not Settled
374	SCD-2024-344	Dzongkhag Administration, Thimphu	1.4	2.2.54	Irregular grant of time extension and non-imposition of liquidated damages of Nu. 463,487.53	463,487.53	0.00	523,525.10	Not Settled
375	SCD-2024-344	Dzongkhag Administration, Thimphu	2	2.2.77	Irregularities observed in the award and management of Menchu Karpo and Gaps in Revenue Management	800,000.00	0.00	800,000.00	Not Settled
376	SCD-2024-344	Dzongkhag Administration, Thimphu	3	2.2.21	Non-deposit of Non-Tax Revenue of Nu. 296,743.00 and Irregularities in Awarding and Operating Gewog Archery Range and Canteen	296,743.00	298,749.73	0.00	Settled
377	SCD-2024-383	Dzongkhag Administration, Gasa	1	2.2.17	Acceptance of substandard works Nu. 326,000.00	326,000.00	326,000.00	0.00	Settled
378	SCD-2024-383	Dzongkhag Administration, Gasa	2	2.2.58	Adjustment of Advances for Restoration of Tshachu Works without Supporting Document - Nu. 111,488.26	111,488.26	0.00	111,488.26	Not Settled
379	SCD-2024-383	Dzongkhag Administration, Gasa	3	2.2.88	Defunct electric water heaters (geyser) and defective concrete flooring of passage in Boys Toilet - Nu. 74,458.88	74,458.88	74,458.88	0.00	Settled
380	SCD-2024-383	Dzongkhag Administration, Gasa	5	2.2.88	Defective works in Construction of Sub-post at Lungo, Laya Gewog	0.00	0.00	0.00	Settled
381	SCD-2024-383	Dzongkhag Administration, Gasa	7	2.2.28	Substantial delay in execution of contract works executed centrally at Lunana	0.00	0.00	0.00	Not Settled
382	SCD-2024-383	Dzongkhag Administration, Gasa	9.1	2.2.61	Delayed Renewal of Performance Bank Guarantee, resulting in Missed Opportunity to Encash Security, Requiring the Recovery of Retention Money	2,391,113.11	2,391,113.11	0.00	Settled

SL. No.	AIN	Agency	Ob. No.	Code	Observation Title	Accountable	Recovered/ Restituted/ Resolved	Balance	Status
383	SCD-2024-383	Dzongkhag Administration, Gasa	9.2	2.2.54	Urealised recoverable liquidated damages for days delayed beyond approved time extension Nu. 628,480.75	628,480.75	628,480.75	0.00	Settled
384	SCD-2024-383	Dzongkhag Administration, Gasa	9.3	2.2.88	Recoverable Amount of Work-Not-Done value Nu. 571,083.11 short by Nu. 65,026.58	571,083.11	571,083.11	0.00	Settled
385	SCD-2024-383	Dzongkhag Administration, Gasa	9.4	2.2.80	Unauthorised disposal of excavated earth and damages of constructed structures	0.00	0.00	0.00	Settled
386	SCD-2024-383	Dzongkhag Administration, Gasa	10.1	2.2.16	Discrepancies in Road Length Measurement and Excess payment Nu. 610,748.50	610,748.50	0.00	671,789.93	Not Settled
387	SCD-2024-383	Dzongkhag Administration, Gasa	10.2	2.2.16	Overpayment to the contractor Nu. 1,434,247.00	1,434,247.00	0.00	1,577,593.11	Not Settled
388	SCD-2024-383	Dzongkhag Administration, Gasa	10.3	2.2.1	Work not executed at Site Nu. 1,677,694.00	1,677,694.00	0.00	1,845,371.47	Not Settled
389	SCD-2024-383	Dzongkhag Administration, Gasa	10.4	2.2.49	Acceptance and Handing-Taking of un-pliable road	0.00	0.00	0.00	Not Settled
390	SCD-2025-103	Royal Bhutan Police, Headquarter, including Royal Bhutan Police Division I, Paro, Prison Service Division, and Fire Fighting Services	2	2.2.16	Excess payment due non-deduction of discount for the Re-electrification of Family Quarters at Haa Police Station Nu. 86,344.85	86,344.85	86,344.85	0.00	Settled
391	SCD-2025-103	Royal Bhutan Police, Headquarter, including Royal Bhutan Police Division I, Paro, Prison Service Division, and Fire Fighting Services	3.1	2.2.17	One-unit low-cost structure found completely damaged at Legokha, Paro valuing Nu. 687,779.49	687,779.49	0.00	687,779.49	Not Settled
392	SCD-2025-103	Royal Bhutan Police, Headquarter, including Royal Bhutan Police Division I, Paro, Prison Service Division, and Fire Fighting Services	3.2	2.2.17	Defective Construction Works Requiring Immediate Rectification and Accountability	0.00	0.00	0.00	Not Settled
393	SCD-2025-103	Royal Bhutan Police, Headquarter, including Royal Bhutan Police Division I, Paro,	3.3	2.2.15	Double payment towards the installation cost Nu. 23,390.00	23,390.00	0.00	23,589.94	Not Settled

SL. No.	AIN	Agency	Ob. No.	Code	Observation Title	Accountable	Recovered/ Restituted/ Resolved	Balance	Status
		Prison Service Division, and Fire Fighting Services							
394	SCD-2025-103	Royal Bhutan Police, Headquarter, including Royal Bhutan Police Division I, Paro, Prison Service Division, and Fire Fighting Services	4.1	2.2.17	Rectification works required for the construction of Police Station cum Lockup at Gasa worth Nu. 522,366.25	522,366.25	0.00	522,366.25	Not Settled
395	SCD-2025-103	Royal Bhutan Police, Headquarter, including Royal Bhutan Police Division I, Paro, Prison Service Division, and Fire Fighting Services	4.3	2.2.16	Excess payment due to double inclusion of similar item work in BoQ and Bill - Nu. 9,636.52	9,636.52	9,636.52	0.00	Settled
396	SCD-2025-103	Royal Bhutan Police, Headquarter, including Royal Bhutan Police Division I, Paro, Prison Service Division, and Fire Fighting Services	4.4	2.2.16	Excess payment made in providing and laying of wires for earthing works - Nu. 8,448.31	10,764.21	10,764.21	0.00	Settled
397	SCD-2025-103	Royal Bhutan Police, Headquarter, including Royal Bhutan Police Division I, Paro, Prison Service Division, and Fire Fighting Services	5	2.2.16	Excess payment for the Construction of Prison Cell for Solitary Confinement at Tanalum, Chhukha Nu. 173,781.72	173,781.72	175,267.20	0.00	Settled
398	SCD-2025-25	Thromde Administration, Thimphu	1.1	2.2.10	Installation of Mismatch Specification of Molded Circuit Breaker and MS Busbar Chamber - Nu. 94,000.00	0.00	0.00	0.00	Not Settled
399	SCD-2025-25	Thromde Administration, Thimphu	2.1	2.2.17	Substandard Execution of Drainage work Resulting to Seepage Formation in Working Room & Discussion Room	0.00	0.00	0.00	Settled
400	SCD-2025-25	Thromde Administration, Thimphu	3.1	2.2.31	Inadmissible Payment for Tack Coat as Separate Item - Nu. 1,387,496.45	1,387,496.45	0.00	1,387,496.45	Not Settled
401	SCD-2025-25	Thromde Administration, Thimphu	4.1	2.2.17	Substandard Execution of Road Works	0.00	0.00	0.00	Not Settled
402	SCD-2025-25	Thromde Administration, Thimphu	4.2	2.2.88	Blockages in the Drainage System	0.00	0.00	0.00	Settled
403	SCD-2025-25	Thromde Administration, Thimphu	4.3	2.2.17	Substandard Execution of Road Works	0.00	0.00	0.00	Settled
404	SCD-2025-25	Thromde Administration, Thimphu	5.1	2.2.17	Substandard Execution of Road work at CFM area	0.00	0.00	0.00	Settled

SL. No.	AIN	Agency	Ob. No.	Code	Observation Title	Accountable	Recovered/ Restituted/ Resolved	Balance	Status
405	SCD-2025-25	Thromde Administration, Thimphu	5.2	2.2.29	Failure to Address Road Cutting	0.00	0.00	0.00	Settled
406	SCD-2025-25	Thromde Administration, Thimphu	5.3	2.2.29	Surface Deterioration of Road Work done at CSI Market to Memorial Chorten - Nu. 9,509,932	0.00	0.00	0.00	Settled
407	SCD-2025-25	Thromde Administration, Thimphu	7.1	2.2.17	Substandard Execution of Speed-breaker 'bump'	0.00	0.00	0.00	Settled
408	SoCD-2024-310	Bhutan Food & Drug Authority	1.1	2.2.31	Inadmissible payment for Occupational Health and Safety (OHS) amounting to Nu. 589,795.38	589,795.38	599,878.46	0.00	Settled
409	SoCD-2024-310	Bhutan Food & Drug Authority	1.2	2.2.31	Inadmissible payment for Temporary Living Accommodation for the labourers amounting to Nu. 175,604.00	175,604.00	178,606.11	0.00	Settled
410	SoCD-2024-310	Bhutan Food & Drug Authority	2	2.2.31	Inadmissible payment to the contractor on aluminum painting of steel works Nu. 24,039.57	24,039.57	24,671.84	0.00	Settled
411	SoCD-2024-366	Ministry of Education and Skills Development	1.1	2.2.16	Excess payment for GI fencing post – Nu. 210,438.37	210,438.37	0.00	234,791.52	Not Settled
412	SoCD-2024-366	Ministry of Education and Skills Development	1.2	2.2.64	Payment made for works not done at site – Nu. 192,531.37	192,351.37	0.00	214,611.39	Not Settled
413	SoCD-2024-366	Ministry of Education and Skills Development	1.3	2.2.15	Double payment for Providing & fixing white coloured glazed vitrified tiles in flooring at Principal Quarter – Nu. 40,653.58	40,653.58	0.00	45,358.31	Not Settled
414	SoCD-2024-366	Ministry of Education and Skills Development	1.4	2.2.60	Non-functional Solar Street Lights - Nu. 181,610.00	181,610.00	0.00	202,627.00	Not Settled
415	SoCD-2025-220	Construction of 65 Bedded Mother and Child Hospital, Mongar, Department of Biomedical Engineering, NMS	1.1	2.2.31	Inadmissible payment in Providing and Laying of AAC block masonry amounting Nu. 2,581,484.00	2,581,484.00	2,620,524.53	0.00	Settled
416	SoCD-2025-220	Construction of 65 Bedded Mother and Child Hospital, Mongar, Department of Biomedical Engineering, NMS	2	2.2.23	Improper maintenance of construction records	0.00	0.00	0.00	Settled
417	OAAGSJ-2025-19	Thromde Administration, Samdrup Jongkhar	10.3	2.2.84	Non-submission of revised drawings along with revised BOQ	0.00	0.00	0.00	Not Settled
<b>Total</b>						<b>966,093,129.62</b>	<b>92,358,319.24</b>	<b>632,370,908.37</b>	

### C. Procurement of Goods and Supplies

Sl. No.	AIN	Agency	Ob. No.	Code	Observation Title	Accountable	Recovered/ Restituted/ Resolved	Balance	Status
1	COAD-2024-296	Tarayana Foundation, Thimphu	1	3.2.3 7	Non-deduction of 2% TDS deducted from suppliers Nu. 14,935.44	14,935.44	14,935.44	0.00	Settled
2	COAD-2024-446	Ugyen Pema Zangdopelri Chhoetshok, Paro	2	3.2.3 7	Statutory deductions not made - Nu. 25,602.70	25,602.70	25,602.70	0.00	Settled
3	COAD-2024-491	State Trading Corporation Limited, including Phuentsholing Regional Office and 3 Fuel Outlets	1	3.2.5 3	Pending Warranty Claims – SML Spare Parts	0.00	0.00	0.00	Not Settled
4	COAD-2025-171	Bhutan Hydropower Services Limited	2	3.2.1 5	Tax payment on cross-border technical services	0.00	0.00	0.00	Settled
5	ECD-2024-321	Food Security and Agriculture Productivity Project (FSAPP), financed by Global Agriculture and Food Security Program (GAFSP, WB), Department of Agriculture, MoAL	4	3.2.6 5	Non-maintenance of Assets in GIMS - Nu. 16,300,278.00	16,300,278.00	16,300,278.00	0.00	Settled
6	ECD-2024-321	Food Security and Agriculture Productivity Project (FSAPP), financed by Global Agriculture and Food Security Program (GAFSP, WB), Department of Agriculture, MoAL	5	3.2.6 5	Construction materials not utilised as intended and planned- Nu. 49,098.19	49,098.19	49,098.19	0.00	Settled
7	ECD-2024-499	Ministry of Agriculture and Livestock	1	3.2.2	Non-operational Blast Freezers at Chhukha and Samdrup Jongkhar - USD 60,713.00	0.00	0.00	0.00	Not Settled
8	ECD-2024-499	Ministry of Agriculture and Livestock	3	3.2.6 5	Non-utilisation of equipment due to failure in rent negotiation of Organic Sales Outlet at Paro - Nu. 1,453,989.00	0.00	0.00	0.00	Not Settled
9	ECD-2025-156	Regional Offices, Thimphu, Ministry of Agriculture and Livestock	10	3.2.4 1	Non-deduction of Liquidated Damages for the delay in supply- Nu. 18,790.80	12,446.50	0.00	12,446.50	Not Settled
10	ECD-2025-83	Regional Offices, Paro, Ministry of Agriculture and Livestock	2	3.2.4 1	Non-deduction of LD for late delivery of the sapling – Nu. 406,873.78	18,203.00	18,203.00	0.00	Settled

Sl. No.	AIN	Agency	Ob. No.	Code	Observation Title	Accountable	Recovered/ Restituted/ Resolved	Balance	Status
11	ECD-2025-83	Regional Offices, Paro, Ministry of Agriculture and Livestock	3	3.2.1 7	Non-traceability of Pecan nut seedlings accepted for replanting	0.00	0.00	0.00	Not Settled
12	ECD-2025-83	Regional Offices, Paro, Ministry of Agriculture and Livestock	4	3.2.6 5	Unutilised Gumasokha Wheat - Nu. 1,469,000.00	0.00	0.00	0.00	Not Settled
13	ECD-2025-83	Regional Offices, Paro, Ministry of Agriculture and Livestock	5	3.2.6 5	Heavy equipment lying idle in the NPHC store - Nu. 5,435,862.25	0.00	0.00	0.00	Not Settled
14	GCD-2024-304	Ministry of Finance	1	3.2.1 5	Excess payment to supplier - Nu. 6,500.00	6,500.00	6,961.59	0.00	Not Settled
15	OAAGB-2024-298	Commercial Agriculture and Resilient Livelihood Enhancement Program, Wengkhar, including the Regional Office, Khangma, and implementing agencies of Lhuentse, Mongar, Pemagatshel, Samdrup Jongkhar, Trashigang, and Trashiyangtse Dzongkhags	1	3.2.1 5	Payment of transportation charges for supply of HDPE pipes Nu. 63,656.00	63,656.00	63,697.86	0.00	Settled
16	OAAGB-2024-298	Commercial Agriculture and Resilient Livelihood Enhancement Program, Wengkhar, including the Regional Office, Khangma, and implementing agencies of Lhuentse, Mongar, Pemagatshel, Samdrup Jongkhar, Trashigang, and Trashiyangtse Dzongkhags	2.1	3.2.1 5	Excess payment- Nu. 12,898.72	12,898.72	14,179.40	0.00	Settled
17	OAAGB-2024-302	Dzongkhag Administration, Bumthang	2	3.2.1 5	Excess payment of leave encashment during separation - Nu. 8,707.50	8,707.55	0.00	9,766.82	Not Settled
18	OAAGB-2024-302	Dzongkhag Administration, Bumthang	7.3	3.2.3 7	Non-deduction of TDS - Nu. 76,482.23	76,482.23	22,011.98	63,079.08	Not Settled
19	OAAGB-2024-302	Dzongkhag Administration, Bumthang	13	3.2.4 1	Payment released without receipt of goods amounting to Nu. 312,641.40 and non-levy of liquidated damages - Nu. 61,105.03	61,105.03	61,105.03	0.00	Settled
20	OAAGB-2024-302	Dzongkhag Administration, Bumthang	20	3.2.1 5	Excess payment during procurement of Bee Hives - Nu. 4,600.00	4,600.00	4,609.07	0.00	Settled

Sl. No.	AIN	Agency	Ob. No.	Code	Observation Title	Accountable	Recovered/ Restituted/ Resolved	Balance	Status
21	OAAGB-2024-302	Dzongkhag Administration, Bumthang	21	3.2.1 5	Excess Payment for hiring charges - Nu. 3,000.00	3,000.00	3,000.00	0.00	Settled
22	OAAGB-2024-387	Dzongkhag Administration, Mongar	13	3.2.1 1	Avoidable transportation charge – Nu. 68,446.00	68,446.00	0.00	201,123.32	Not Settled
23	OAAGB-2024-387	Dzongkhag Administration, Mongar	16	3.2.1 1	Avoidable transportation charge – Nu. 198,900.00	198,900.00	0.00	201,123.32	Not Settled
24	OAAGB-2024-387	Dzongkhag Administration, Mongar	17	3.2.1 1	Avoidable transportation charge – Nu. 45,000.00	45,000.00	0.00	45,503.01	Not Settled
25	OAAGB-2024-412	Regional Office, Trongsa, Department of Surface Transport, MoIT	1.2	3.2.1 5	Excess payment due to short execution, non-execution of works, and short deductions of cross sections for stockyard - Nu. 225,285.78	225,285.78	225,285.78	0.00	Settled
26	OAAGB-2024-412	Regional Office, Trongsa, Department of Surface Transport, MoIT	3	3.2.2 5	Inadmissible payment of transportation charges for HDPE pipe - Nu. 36,000.00	36,000.00	36,426.08	0.00	Settled
27	OAAGB-2024-412	Regional Office, Trongsa, Department of Surface Transport, MoIT	4	3.2.1 5	Excess payment of arrears for daily wage labour and PBMS bills - Nu. 102,292.00	102,292.00	102,292.00	6,793.31	Partially Settled
28	OAAGB-2024-490	Dzongkhag Administration, Zhemgang	3	3.2.6 5	Excess expenditure on account of working meals during the NC Election - Nu. 73,553.00	73,553.00	0.00	75,197.36	Not Settled
29	OAAGB-2024-490	Dzongkhag Administration, Zhemgang	4	3.2.6 5	Non-compliance to the Procurement Rules and Regulations and direct purchase of goods	0.00	0.00	0.00	Not Settled
30	OAAGB-2024-490	Dzongkhag Administration, Zhemgang	9	3.2.6 5	Non-adherence to the standing circular on procurement of Cement, resulting in non-collection of rebates - Nu. 194,850.00	194,850.00	0.00	199,206.10	Not Settled
31	OAAGB-2024-490	Dzongkhag Administration, Zhemgang	11	3.2.1 5	Excess payment due to non-adherence to quoted rate - Nu. 36,376.00	34,524.00	34,596.06	0.00	Settled
32	OAAGB-2024-490	Dzongkhag Administration, Zhemgang	12.3	3.2.1 4	Double Payment for Procurement of Portraits – Nu. 31,300.00	31,300.00	0.00	31,999.75	Not Settled
33	OAAGB-2024-490	Dzongkhag Administration, Zhemgang	19	3.2.4 7	Payment made without receiving goods – Nu. 39,750.00	3,975.00	3,975.00	0.00	Not Settled
34	OAAGB-2024-490	Dzongkhag Administration, Zhemgang	22	3.2.6 5	HDPE pipes purchased for the Water Project remained idle at site due to a delay in the execution of work	0.00	0.00	0.00	Not Settled

Sl. No.	AIN	Agency	Ob. No.	Code	Observation Title	Accountable	Recovered/ Restituted/ Resolved	Balance	Status
35	OAAGB-2024-490	Dzongkhag Administration, Zhemgang	23	3.2.6 1	Non-Accountal of procured equipment and items in GIMS – Nu. 984,110.00	0.00	0.00	0.00	Partially Settled
36	OAAGB-2024-490	Dzongkhag Administration, Zhemgang	24	3.2.6 5	Non-adherence to the standing circular on procurement of Cement, resulting in non-collection of rebates – Nu. 14,875.00	14,875.00	0.00	15,207.55	Not Settled
37	OAAGB-2024-490	Dzongkhag Administration, Zhemgang	25	3.2.6 5	Non-adherence to the standing circular on procurement of HDPE pipes and non-deduction of 8% rebate thereof – Nu. 12,478.00	12,478.00	0.00	12,756.96	Not Settled
38	OAAGB-2024-490	Dzongkhag Administration, Zhemgang	26	3.2.6 1	Non-account of procured equipment and items in GIMS – Nu. 649,000.00	0.00	0.00	0.00	Partially Settled
39	OAAGB-2024-490	Dzongkhag Administration, Zhemgang	27	3.2.6 5	Non-adherence to the standing circular on procurement of Cement, resulting in non-collection of rebates – Nu. 7,500.00	7,500.00	7,569.04	0.00	Settled
40	OAAGB-2025-179	Regional Pig & Poultry Breeding Centre, Lingmethang, Mongar	1	3.2.1 4	Double payment during the procurement of animal feeds - Nu. 376,400.00	376,400.00	385,557.35	0.00	Settled
41	OAAGB-2025-179	Regional Pig & Poultry Breeding Centre, Lingmethang, Mongar	2	3.2.1 4	Excess payment for animal feeds - Nu. 10,000.00	10,000.00	10,243.29	0.00	Settled
42	OAAGB-2025-39	College of Language & Cultural Studies, Royal University of Bhutan	1	3.2.2 5	Inadmissible payment of teaching allowances - Nu. 7,449.83	7,449.83	7,572.30	0.00	Settled
43	OAAGB-2025-39	College of Language & Cultural Studies, Royal University of Bhutan	2	3.2.6 5	Non-reconciliation of stock closing balance resultant to shortage valuing - Nu. 34,521.50	34,521.50	0.00	35,088.98	Not Settled
44	OAAGPL-2024-303	Dzongkhag Administration, Chhukha	9	3.2.1 5	Double Payment of fuelwood expenses - Nu. 51,247.20	51,247.20	51,954.83	0.00	Settled
45	OAAGPL-2024-307	Dzongkhag Administration, Samtse	1	3.2.6 5	Non-submission of HDPE procurement data to the Dzongkhag Procurement Section by the Gewogs for claiming rebates amounting to Nu. 544,176.05	497,166.54	497,166.54	0.00	Settled
46	OAAGPL-2024-307	Dzongkhag Administration, Samtse	4.1	3.2.5 7	Procurement of Dining Table worth Nu. 1,080,765.00 not as per the specification reflected in the SPBD Code No. TA-25	0.00	0.00	0.00	Settled

Sl. No.	AIN	Agency	Ob. No.	Code	Observation Title	Accountable	Recovered/ Restituted/ Resolved	Balance	Status
47	OAAGPL-2024-307	Dzongkhag Administration, Samtse	4.2	3.2.5 7	Procurement of Dining Bench worth Nu. 1,661,145.00 not as per the specification reflected in the SPBD Code No. CH-09	1,661,145.00	0.00	1,661,145.00	Not Settled
48	OAAGPL-2024-308	Dzongkhag Administration, Haa	2.1	3.2.6 5	Non-installation of electrical item at Eco Camp Nu. 420,055.00	420,055.00	0.00	420,055.00	Not Settled
49	OAAGPL-2024-400	Regional Immigration Office, Phuentsholing, Department of Immigration, MoHA	2	3.2.4 4	Delays in rectifying defects in Toyota Coaster Bus	0.00	0.00	0.00	Not Settled
50	OAAGPL-2024-406	Samtse College of Education, Royal University of Bhutan	1	3.2.1 6	Supply of cushions not as per the specifications Nu. 73,090.00	0.00	0.00	0.00	Settled
51	OAAGPL-2025-84	Penden Cement Authority Limited, Pendenling, Gomtu, including Depot at Phuentsholing	1	3.2.1 3	Non-forfeiture of the performance guarantee amounting to Nu. 10,400,000.00	10,400,000.00	0.00	10,837,654.79	Not Settled
52	OAAGSJ-2024-385	Dzongkhag Administration, Samdrup Jongkhar	2	3.2.1 9	Adjustment of advance without supporting document - Nu. 500,000.00	500,000.00	0.00	526,958.90	Not Settled
53	OAAGSJ-2024-516	Jigme Namgyel Engineering College, Royal University of Bhutan	3	3.2.4 1	Non-levy of liquidated damages on supplies - Nu. 49,818.00	49,818.00	0.00	54,829.83	Not Settled
54	OAAGSJ-2025-136	Rigsum Goenpa Restoration Project, Trashiyangtse, Department of Culture and Dzongkha Development, MoHA	2	3.2.2 5	Unauthorised fuel overdraft payment - Nu. 18,711.81	18,711.81	0.00	19,253.18	Not Settled
55	OAAGSJ-2025-55	Dungsam Cement Corporation Limited, Nganglam	3	3.2.6 5	Sample uniform not made available for verification	0.00	0.00	0.00	Not Settled
56	OAAGSJ-2025-55	Dungsam Cement Corporation Limited, Nganglam	4	3.2.2 5	Payment without receiving goods - Nu. 1,297,650.00	0.00	0.00	0.00	Not Settled
57	OAAGTS-2024-333	Jigme Wangchuck Power Training Institute, Dekiling, Sarpang, Department of Workforce Planning and Skills Development, MoESD	1.1	3.2.3 7	Non-deduction of TDS - Nu. 99,377.89	99,377.89	112,494.63	0.00	Settled
58	OAAGTS-2024-333	Jigme Wangchuck Power Training Institute, Dekiling, Sarpang, Department of Workforce Planning and Skills Development, MoESD	2	3.2.6 5	Procurement of sawn timber at a rate higher than the NRPC rate - Nu. 129,064.91	129,064.91	153,336.19	0.00	Settled

Sl. No.	AIN	Agency	Ob. No.	Code	Observation Title	Accountable	Recovered/ Restituted/ Resolved	Balance	Status
59	OAAGTS-2024-353	Dzongkhag Administration, Dagana	2.2	3.2.5 7	Fencing materials not supplied as per specification	0.00	0.00	0.00	Settled
60	OAAGTS-2024-353	Dzongkhag Administration, Dagana	2.3	3.2.4 5	Over procurement of materials and balance materials left unattended	0.00	0.00	0.00	Settled
61	OAAGTS-2024-450	Regional Offices, Sarpang, Ministry of Energy and Natural Resources	1	3.2.5 7	Non-supply of furniture as per specification Nu. 59,900.00	59,900.00	68,210.51	0.00	Settled
62	OAAGTS-2025-106	Dzongkhag Administration, Sarpang	3.1	3.2.4 6	Missing HDPE pipes worth Nu. 220,728.78	220,728.78	221,309.33	0.00	Settled
63	SCD-2024-505	Lhakhang Construction Project, Rajgir, India	1	3.2.3 4	Supply of religious items in deviation to the specification of supply order	0.00	0.00	0.00	Settled
64	SCD-2025-103	Royal Bhutan Police, Headquarters, including Royal Bhutan Police Division I, Paro, Prison Service Division, and Fire Fighting Services	4.2	3.2.1 7	Non-execution of Work as per BoQ Specification Nu. 18,747.84	18,747.84	18,747.84	0.00	Settled
65	SoCD-2025-69	National Hospital Services	1	3.2.3 7	Non-deduction of TDS on service contract amounting to Nu. 49,392.00	49,392.96	49,392.96	0.00	Settled
<b>Total</b>						<b>32,310,219.40</b>	<b>18,569,811.99</b>	<b>14,429,188.76</b>	

#### D. Procurement of Services

Sl. No.	AIN	Agency	Ob. No.	Code	Ob_Title	Accountable	Recovered/ Restituted/ Resolved	Balance	Status
1	COAD-2024-498	Shechen Dharma Society, Thimphu	1	4.2.10	Non approval from the board for daily wages - Nu. 15,143,622.00	0.00	0.00	0.00	Not Settled
2	COAD-2025-124	Sherubtse College, Royal University of Bhutan	4	4.2.7	Procurement of high-end workstations (computer) through limited tender Nu. 24,438,645.00	24,438,645.00	0.00	24,438,645.00	Not Settled
3	COAD-2025-47	Menjong Sorig Pharmaceuticals Corporation Limited	1	4.2.31	Partial implementation of ERP Next, Payment of AMC and non-recording of inventory data in the system	0.00	0.00	0.00	Partially Settled
4	COAD-2025-63	Tarayana Foundation, Thimphu	1	4.2.27	Non-deduction of TDS Nu. 167,639.44	167,639.44	178,331.62	0.00	Settled
5	ECD-2024-417	Building Climate Resilience of Urban Systems through Ecosystem-based Adaptation in	1	4.2.31	Wasteful expenditure on Consultancy services - Nu. 660,000.00	660,000.00	0.00	660,000.00	Not Settled

		the Asia-Pacific region, funded by UNEP, implemented in collaboration with Thimphu Thromde, MoENR							
6	OAAGB-2024-490	Dzongkhag Administration, Zhemgang	5	4.2.27	Non-deduction of 2% TDS – Nu. 2,500.00	2,500.00	24.66	2,530.91	Not Settled
7	OAAGB-2024-490	Dzongkhag Administration, Zhemgang	12.2	4.2.27	Non-remittance of TDS – Nu. 4,272.14	4,272.14	0.00	4,367.65	Not Settled
8	OAAGSJ-2025-136	Rigsum Goenpa Restoration Project, Trashiyangtse, Department of Culture and Dzongkha Development, MoHA	1	4.2.21	Mismatch vehicle machine hour readings and logbook entries - Nu. 170,080.00	170,080.00	0.00	175,000.67	Not Settled
9	OAAGSJ-2025-136	Rigsum Goenpa Restoration Project, Trashiyangtse, Department of Culture and Dzongkha Development, MoHA	3	4.2.21	Fines and penalty paid from PLC account - Nu. 2,190.00	2,190.00	2,190.00	0.00	Settled
10	OAAGSJ-2025-175	Kholongchhu Hydro Energy Limited, Trashiyangtse	1	4.2.14	Excess Payment towards hosting of SAP Data Centres - Nu. 331,152.67	331,152.67	332,241.39	0.00	Settled
11	OAAGTS-2024-459	ORIO Project, Dagapela, Department of Surface Transport, MoIT	1	4.2.1	Lapses in Operation and Maintenance works	0.00	0.00	0.00	Settled
12	SCD-2024-434	Lingzhi Dzong Construction Project	1	4.2.31	Unjustifiable acceptance of Gold Quantity Recovered from Damaged Sertog	0.00	0.00	0.00	Settled
<b>Total</b>					<b>25,776,479.25</b>	<b>512,787.67</b>	<b>25,280,544.23</b>		

<b>E. Human Resource Management</b>									
<b>SL. No.</b>	<b>AIN</b>	<b>Agency</b>	<b>Ob. No.</b>	<b>Code</b>	<b>Observation Title</b>	<b>Accountable</b>	<b>Recovered/ Restituted/ Resolved</b>	<b>Balance</b>	<b>Status</b>
1	COAD-2024-314	Handicrafts Association of Bhutan, Thimphu	1	5.2.47	Non-remittance of Health Contributions & Salary Tax – Nu. 466,857.01	466,857.00	0.00	466,857.00	Not Settled
2	COAD-2024-314	Handicrafts Association of Bhutan, Thimphu	2	5.2.47	Non-deposit of Provident Fund – Nu. 594,150.00	594,150.00	0.00	594,150.00	Not Settled
3	COAD-2024-361	Druk Air Corporation Limited	1	5.2.36	PBVA pay-out not in compliance with the Performance Management System guidelines	0.00	0.00	0.00	Settled
4	COAD-2024-362	Bhutan Telecom Limited, including Revenue Centres	1	5.2.9	Recruitment of Company Secretary not as per Service Rules and Regulations	0.00	0.00	0.00	Settled

SL. No.	AIN	Agency	Ob. No.	Code	Observation Title	Accountable	Recovered/ Restituted/ Resolved	Balance	Status
5	COAD-2024-362	Bhutan Telecom Limited, including Revenue Centres	2	5.2.36	PBVP pay-out not in compliance to Performance Management System guidelines	0.00	0.00	0.00	Settled
6	COAD-2024-370	Druk Technology Fund	1	5.2.47	Long-Term Employee Benefit Obligations and Actuarial Gains/Losses	0.00	0.00	0.00	Settled
7	COAD-2024-454	Bhutan Broadcasting Service Corporation Limited	2	5.2.47	Revoking of internal post without approval	0.00	0.00	0.00	Not Settled
8	COAD-2025-107	Bhutan for Life Fund Secretariat, Thimphu	1	5.2.25	Non-implementation of Service Rules, 2019: Non-recognition of Employee Separation Benefits – Separation Grant amounting to Nu. 1,711,391.00	1,711,391.00	0.00	1,711,391.00	Not Settled
9	COAD-2025-127	Jigme Namgyel Engineering College, Royal University of Bhutan	7	5.2.47	Payment of Teaching Allowance on Long-term Study Leave – Nu. 12,435.50	12,435.50	12,435.50	0.00	Settled
10	COAD-2025-178	Bhutan Power Corporation Limited (Corporate Office)	1	5.2.47	Non-compliance to SRR on funding of LTTP for technical background	0.00	0.00	0.00	Not Settled
11	COAD-2025-178	Bhutan Power Corporation Limited (Corporate Office)	2	5.2.47	Non-payment of compensation for failing to provide prescribed period of notice for compulsory retirement	0.00	0.00	0.00	Not Settled
12	COAD-2025-185	Royal Monetary Authority of Bhutan, including Regional Offices	1	5.2.47	Non-deduction of TDS from the leave encashment paid upon retirement - Nu. 95,201.95	95,201.95	37,611.00	57,704.55	Partially Settled
13	COAD-2025-217	Bhutan Board Products Limited	1	5.2.17	Gratuity Fund Payable	0.00	0.00	0.00	Not Settled
14	COAD-2025-223	Financial Institutions Training Institute Limited	1	5.2.27	Non-conduction of Performance Evaluation on Timely Manner as per SRR 2015	0.00	0.00	0.00	Settled
15	COAD-2025-292	Bhutan National Digital Identity Limited	2	5.2.25	Absence of Independent Internal Service Rules	0.00	0.00	0.00	Not Settled
16	COAD-2025-296	Druk Holding & Investments Limited (Standalone & Consolidated)	2	5.2.47	Absence of Whistleblower Policy	0.00	0.00	0.00	Not Settled
17	COAD-2025-48	Bhutan Livestock Development Corporation Limited, including 3 outlets at Rilangthang, Samrang and Haa	1	5.2.47	Non-assessment of planned target against actual achievement in year 2023	0.00	0.00	0.00	Not Settled
18	COAD-2025-48	Bhutan Livestock Development Corporation Limited, including	3	5.2.17	Discrepancy in calculation of Salary Arrears for Two Months	0.00	0.00	0.00	Not Settled

SL. No.	AIN	Agency	Ob. No.	Code	Observation Title	Accountable	Recovered/ Restituted/ Resolved	Balance	Status
		3 outlets at Rilangthang, Samrang and Haa							
19	COAD-2025-48	Bhutan Livestock Development Corporation Limited, including 3 outlets at Rilangthang, Samrang and Haa	4	5.2.47	Non-deduction of TDS from Salary Arrear for Two Months Nu. 158,437.23	158,437.23	0.00	164,479.54	Not Settled
20	COAD-2025-60	Farm Machinery Corporation Limited, including Regional Offices	3	5.2.47	Non-deduction of TDS from the leave encashment paid upon retirement – Nu. 48,829.00	48,829.00	49,374.81	0.00	Settled
21	COAD-2025-60	Farm Machinery Corporation Limited, including Regional Offices	4	5.2.47	Non-compliance with Corporate Governance Guideline 2019	0.00	0.00	0.00	Settled
22	COAD-2025-96	National Housing Development Corporation Limited, including 2 Liaison Offices	1	5.2.19	Appointment of General Manager without meeting minimum educational criteria	0.00	0.00	0.00	Settled
23	ECD-2024-369	Renewable Energy for Climate Resilience Project, Department of Energy, MoENR	1	5.2.6	Inadmissible payment of Project Allowances - Nu. 319,783.00	319,783.00	329,455.35	0.00	Settled
24	ECD-2025-109	Punatsangchhu Hydroelectric Project Authority, Phase II, Bjamthangkha, Wangdue	13.1	5.2.36	Inadmissible payment of Project Allowance to deemed deputation officials under O&M - Nu. 33,801,885.51	33,801,885.51	0.00	33,801,885.51	Not Settled
25	ECD-2025-109	Punatsangchhu Hydroelectric Project Authority, Phase II, Bjamthangkha, Wangdue	13.2	5.2.4	Excessive deployment of O&M officials against Unit completion status resulting in financial implications	0.00	0.00	0.00	Not Settled
26	ECD-2025-109	Punatsangchhu Hydroelectric Project Authority, Phase II, Bjamthangkha, Wangdue	13.3	5.2.9	Irregularities noted in the Recruitment and Deployment of PHEP-II Contract Officials by DGPC under Mini/Hydropower Projects	0.00	0.00	0.00	Not Settled
27	ECD-2025-156	Regional Offices, Thimphu, Ministry of Agriculture and Livestock	3	5.2.39	Excess payment of daily allowance due to payment of full DA after 30 days – Nu. 91,875.00	91,875.00	0.00	91,875.00	Not Settled
28	ECD-2025-156	Regional Offices, Thimphu, Ministry of Agriculture and Livestock	7	5.2.40	No approval sought for the enforced halt at Bangkok and claimed DSA – Nu. 21,593.00	21,593.00	21,593.00	0.00	Not Settled
29	ECD-2025-156	Regional Offices, Thimphu, Ministry of Agriculture and Livestock	8	5.2.47	Inadmissible payment of full Daily Allowance for officials availing Food and Lodge – Nu. 58,050.00	58,050.00	58,050.00	0.00	Not Settled

SL. No.	AIN	Agency	Ob. No.	Code	Observation Title	Accountable	Recovered/ Restituted/ Resolved	Balance	Status
30	ECD-2025-156	Regional Offices, Thimphu, Ministry of Agriculture and Livestock	9	5.2.47	Excess payment of DSA to the officials who attended the Vertical Saffron indoor production Training at Haryana, India- Nu. 39,875.00	39,875.00	39,875.00	0.00	Not Settled
31	ECD-2025-62	Ministry of Energy and Natural Resources	2	5.2.6	Anomalies noted in Travel in-country TA/DA resulting in inadmissible payments - Nu. 113,125.00	113,125.00	113,125.00	0.00	Settled
32	GCD-2024-395	Bhutan Trust Fund for Environment Conservation	4	5.2.6	Inadmissible payment of DSA - Nu. 9,035.00	9,035.00	9,035.00	0.00	Settled
33	GCD-2024-396	Election Commission of Bhutan, including Public Election Fund Division	1	5.2.36	Payment of incentives without the approval of MoF - Nu. 3,122,551.00	3,122,551.00	3,122,551.00	0.00	Settled
34	GCD-2024-396	Election Commission of Bhutan, including Public Election Fund Division	2	5.2.36	Payment of Honorarium - Nu. 202,000.00	202,000.00	202,000.00	0.00	Settled
35	GCD-2025-210	Regional Revenue and Customs Office, Paro, Department of Revenue and Customs, MoF	1	5.2.47	Non-recovery of employer's contribution of Government Provident Fund - Nu. 15,649.00	15,649.00	3,844.00	11,952.48	Not Settled
36	GCD-2025-210	Regional Revenue and Customs Office, Paro, Department of Revenue and Customs, MoF	2	5.2.38	Non-deduction of basic pay for mandatory one-month advance notice during resignation - Nu. 26,230.00	26,230.00	0.00	26,557.70	Not Settled
37	OAAGB-2024-302	Dzongkhag Administration, Bumthang	1	5.2.35	Overpayment of Salary due to wrong pay fixation on pay revision - Nu. 44,089.20	44,089.00	44,089.00	0.00	Settled
38	OAAGB-2024-302	Dzongkhag Administration, Bumthang	6	5.2.17	Short payment of leave encashment during separation - Nu. 3,257.75	3,257.75	0.00	3,654.07	Not Settled
39	OAAGB-2024-328	Dzongkhag Administration, Trongsa	2	5.2.38	Outstanding Personal advances - Nu. 59,604.00	10,500.00	0.00	10,928.05	Settled
40	OAAGB-2024-328	Dzongkhag Administration, Trongsa	15	5.2.38	Outstanding Personal advances - Nu. 12,000.00	0.00	0.00	0.00	Partially Settled
41	OAAGB-2024-490	Dzongkhag Administration, Zhemgang	2.2	5.2.47	Availing the exposure trip without obtaining the Audit Clearance Certificate	0.00	0.00	0.00	Not Settled
42	OAAGB-2024-490	Dzongkhag Administration, Zhemgang	2.3	5.2.6	Inadmissible payment of full DSA - Nu. 28,500.00	28,500.00	28,500.00	10.58	Partially Settled
43	OAAGB-2024-490	Dzongkhag Administration, Zhemgang	6	5.2.6	Inadmissible full payment of salary on separation - Nu. 101,628.62	101,628.92	44,539.11	58,366.13	Partially Settled

SL. No.	AIN	Agency	Ob. No.	Code	Observation Title	Accountable	Recovered/ Restituted/ Resolved	Balance	Status
44	OAAGB-2024-490	Dzongkhag Administration, Zhemgang	7	5.2.6	Inadmissible Payment of Professional Allowance during LTT – Nu. 87,221.78	83,627.03	83,627.03	0.00	Not Settled
45	OAAGB-2024-490	Dzongkhag Administration, Zhemgang	8	5.2.6	Excess payment of salary and GPF due to wrong fixation of pay on Promotion – Nu. 4,140.00	540.00	540.00	0.00	Settled
46	OAAGB-2024-490	Dzongkhag Administration, Zhemgang	10	5.2.47	Non-submission of Carpet Area Measurements by the Education & Agriculture Sector for Calculation of House Rent	0.00	0.00	0.00	Not Settled
47	OAAGB-2024-490	Dzongkhag Administration, Zhemgang	17	5.2.6	Inadmissible full payment of salary on separation/EOL – Nu. 59,422.00	59,422.00	59,422.00	0.00	Settled
48	OAAGB-2024-490	Dzongkhag Administration, Zhemgang	18	5.2.6	Excess disbursement of Leave Encashment on separation & Non-deduction of TDS – Nu. 30,121.00	30,121.00	20,376.00	9,962.86	Partially Settled
49	OAAGB-2024-490	Dzongkhag Administration, Zhemgang	21	5.2.6	Inadmissible payment of TA/DA for tour performed within the Gewog – Nu. 79,140.00	79,140.00	0.00	80,909.27	Not Settled
50	OAAGB-2025-110	Regional Office, Mongar, Bhutan Construction and Transport Authority, MoIT, including Base Offices in Lhuentse, Trashiyangtse and Trashigang	2.1	5.2.6	Double payment of daily allowance - Nu. 7,500.00	7,500.00	7,500.00	0.00	Settled
51	OAAGB-2025-179	Regional Pig & Poultry Breeding Centre, Lingmethang, Mongar	3	5.2.6	Inadmissible payment of DSA to farmers during training - Nu. 13,690.00	13,690.00	14,023.06	0.00	Settled
52	OAAGB-2025-211	Regional Offices, Bumthang, Ministry of Energy and Natural Resources	1.01	5.2.39	Payment of full Daily Allowance beyond 30 days - Nu. 43,750.00	9,375.00	9,375.00	0.00	Settled
53	OAAGB-2025-211	Regional Offices, Bumthang, Ministry of Energy and Natural Resources	1.02	5.2.39	Payment of full Daily Allowance beyond 30 days - Nu. 43,750.00	2,750.00	2,750.00	0.00	Settled
54	OAAGB-2025-211	Regional Offices, Bumthang, Ministry of Energy and Natural Resources	1.03	5.2.39	Payment of full Daily Allowance beyond 30 days - Nu. 43,750.00	31,625.00	31,629.93	0.00	Settled
55	OAAGB-2025-39	College of Language and Cultural Studies, Royal University of Bhutan	5	5.2.42	Excess and short payment of gratuity during separation - Nu. 56,536.19	56,536.19	0.00	57,465.55	Not Settled

SL. No.	AIN	Agency	Ob. No.	Code	Observation Title	Accountable	Recovered/ Restituted/ Resolved	Balance	Status
56	OAAGB-2025-40	Regional Office, Lingmethang, Mongar, Department of Surface Transport, MoIT	4	5.2.17	Less payment of salary on promotion – Nu. 13,020.00	13,020.00	13,020.00	0.00	Settled
57	OAAGB-2025-45	Agricultural Research and Development Centre, Wengkhar, Mongar	1	5.2.11	Underpayment of entitlements – Nu. 27,612.00	27,612.00	27,612.00	0.00	Settled
58	OAAGB-2025-66	Jigme Singye Wangchuck National Park, Tshangkha, Trongsa, Department of Forests and Park Services, MoENR	1	5.2.11	Excess payment of pay and allowances during study leave – Nu. 18,096.00	18,096.00	18,096.00	0.00	Settled
59	OAAGPL-2024-307	Dzongkhag Administration, Samtse	8	5.2.6	Payment of Salary and Allowance to employees post retirement Nu. 674,128.00 under Dorokha Drungkhag	674,128.00	60,000.00	690,666.98	Not Settled
60	OAAGPL-2024-392	Regional Central Stores, Ministry of Infrastructure and Transport	1	5.2.17	Discrepancy in Wage Payment and payable thereof Nu. 21,900.00	21,900.00	0.00	21,900.00	Not Settled
61	OAAGPL-2024-449	Regional Office, Phuentsholing, Gedu and Samtse, Department of Surface Transport, MoIT	2	5.2.17	Discrepancy in wage payment to Muster Roll Labourers and refundable thereof Nu. 256,827.00	256,827.00	0.00	256,827.00	Not Settled
62	OAAGPL-2024-455	Gedu College of Business Studies, Royal University of Bhutan	1	5.2.6	Revocation of Director of College Operations resulting in recoverable of financial benefits Nu. 195,300.00	195,300.00	212,122.55	0.00	Settled
63	OAAGPL-2024-455	Gedu College of Business Studies, Royal University of Bhutan	2	5.2.47	Inconsistency in the revoking the position of Director of College Operations	0.00	0.00	0.00	Settled
64	OAAGPL-2025-91	Bhutan Board Product Limited, Phuentsholing	2.1	5.2.47	Pay Revision without proper guideline in excess payment Nu. 2,437,710.00	0.00	0.00	0.00	Not Settled
65	OAAGPL-2025-91	Bhutan Board Product Limited, Phuentsholing	2.2	5.2.6	Inclusion of the Field Allowances provision in the Pay Revision Order without board approval, resulting to an inadmissible payment Nu. 243,600.00	0.00	0.00	0.00	Not Settled
66	OAAGPL-2025-203	Food Corporation of Bhutan Limited, Phuentsholing, including Regional Offices at Phuentsholing, Gelephu & Samdrup Jongkhar, Central Warehouse, Regional & District	1.1	5.2.12	Premature Salary Increment and subsequent adjustment of Nu. 166,211.00 from the Supplier Bonus	166,211.00	0.00	166,211.00	Not Settled

SL. No.	AIN	Agency	Ob. No.	Code	Observation Title	Accountable	Recovered/ Restituted/ Resolved	Balance	Status
		Warehouses, Auction Yards and Retail Outlets							
67	OAAGPL-2025-203	Food Corporation of Bhutan Limited, Phuentsholing, including Regional Offices at Phuentsholing, Gelephu & Samdrup Jongkhar, Central Warehouse, Regional & District Warehouses, Auction Yards and Retail Outlets	2.2	5.2.36	Adjustment of premature salary increment on basic salary instead of gross salary, and recoverable amount of Nu. 177,038.17	177,038.20	0.00	177,271.00	Not Settled
68	OAAGSJ-2024-385	Dzongkhag Administration, Samdrup Jongkhar	1	5.2.6	Non-deduction of TDS on leave encashment - Nu. 5,435.00	5,435.00	4,125.00	1,380.63	Partially Settled
69	OAAGSJ-2024-385	Dzongkhag Administration, Samdrup Jongkhar	3	5.2.6	TA/DA payments for travels undertaken within days' time - Nu. 5,746.00	7,996.00	4,929.47	3,241.85	Partially Settled
70	OAAGSJ-2024-385	Dzongkhag Administration, Samdrup Jongkhar	13	5.2.6	Short recovery of gross pay upon resignation without notice - Nu. 94,485.00	94,485.00	95,851.80	0.00	Settled
71	OAAGSJ-2024-385	Dzongkhag Administration, Samdrup Jongkhar	14	5.2.6	Inadmissible payment of teaching allowance during maternity leave - Nu. 4,413.00	4,413.00	0.00	4,650.94	Not Settled
72	OAAGSJ-2024-385	Dzongkhag Administration, Samdrup Jongkhar	21	5.2.6	Non-deduction of TDS on leave encashments - Nu. 2,613.00	2,613.00	0.00	2,753.89	Not Settled
73	OAAGSJ-2024-394	Dzongkhag Administration, Trashiyangtse	5	5.2.6	Inadmissible payment of mileage without actually driving a car - Nu. 363,405.72	363,405.72	343,088.77	22,082.59	Partially Settled
74	OAAGSJ-2024-394	Dzongkhag Administration, Trashiyangtse	6	5.2.6	Inadmissible TADA for travels undertaken within days' time - Nu. 365,613.00	365,613.00	535,739.00	6,626.00	Partially Settled
75	OAAGSJ-2024-394	Dzongkhag Administration, Trashiyangtse	7	5.2.6	Inadmissible full DA to Champs & Dancers after 30 days - Nu. 108,550.00	108,550.00	108,550.00	0.00	Settled
76	OAAGSJ-2024-394	Dzongkhag Administration, Trashiyangtse	15	5.2.6	Inadmissible TADA for travels undertaken within days' time - Nu. 4,625.00	4,625.00	4,629.84	0.00	Settled
77	OAAGSJ-2024-394	Dzongkhag Administration, Trashiyangtse	17	5.2.6	Inadmissible TADA for travels undertaken within days' time - Nu. 5,700.00	5,700.00	5,700.00	0.00	Settled

SL. No.	AIN	Agency	Ob. No.	Code	Observation Title	Accountable	Recovered/ Restituted/ Resolved	Balance	Status
78	OAAGSJ-2024-394	Dzongkhag Administration, Trashiyangtse	20	5.2.6	Inadmissible TADA for travels undertaken within days' time - Nu. 3,125.00	3,125.00	3,125.99	0.00	Settled
79	OAAGSJ-2024-394	Dzongkhag Administration, Trashiyangtse	21	5.2.6	Inadmissible TADA for travels undertaken within days' time - Nu. 12,722.00	12,722.00	12,722.00	0.00	Settled
80	OAAGSJ-2024-394	Dzongkhag Administration, Trashiyangtse	24	5.2.6	Inadmissible TADA for travels undertaken within days' time - Nu. 15,700.00	15,700.00	15,700.00	0.00	Settled
81	OAAGSJ-2024-394	Dzongkhag Administration, Trashiyangtse	26	5.2.6	Inadmissible TADA for travels undertaken within days' time - Nu. 14,601.00	14,351.00	14,413.34	0.00	Settled
82	OAAGSJ-2024-394	Dzongkhag Administration, Trashiyangtse	27	5.2.6	Inadmissible TADA for travels undertaken within days' time - Nu. 4,000.00	4,000.00	4,136.77	0.00	Settled
83	OAAGSJ-2024-394	Dzongkhag Administration, Trashiyangtse	28	5.2.6	Inadmissible TADA for travels undertaken within days' time - Nu. 4,000.00	4,000.00	4,000.49	0.00	Settled
84	OAAGSJ-2024-463	Dewathang Hospital	2	5.2.6	Non-implementation of carpooling leading inadmissible payment of mileage Nu. 19,412.00	19,412.00	19,442.70	0.00	Settled
85	OAAGSJ-2024-463	Dewathang Hospital	3	5.2.6	Inadmissible travel allowances for travels undertaken within days' time Nu. 116,125.00	116,125.00	116,711.51	0.00	Settled
86	OAAGSJ-2024-463	Dewathang Hospital	4	5.2.6	Payment of mileage without actually driving a car Nu. 163,027.00	163,027.00	164,266.48	0.00	Settled
87	OAAGSJ-2024-516	Jigme Namgyel Engineering College, Royal University of Bhutan	1	5.2.26	Inadmissible payment of full pay and allowance during LTT - Nu. 422,656.00	422,656.00	422,656.00	0.00	Settled
88	OAAGSJ-2024-525	Divisional Forest Office, Pemagatshel, Department of Forests and Park Services, MoENR	1	5.2.6	Inadmissible travel allowances and mileage - Nu. 14,875.00	14,875.00	14,875.00	0.00	Settled
89	OAAGSJ-2024-525	Divisional Forest Office, Pemagatshel, Department of Forest and Park Services, MoENR	2	5.2.6	Short Deduction for Retirement Benefit - Nu. 17,835.00	17,835.00	17,835.00	0.00	Settled

SL. No.	AIN	Agency	Ob. No.	Code	Observation Title	Accountable	Recovered/ Restituted/ Resolved	Balance	Status
90	OAAGSJ-2025-180	Sherubtse College, Royal University of Bhutan	1	5.2.6	Inadmissible payment of mileage without actually driving a car Nu. 142,820.00	99,476.00	99,476.00	0.00	Settled
91	OAAGSJ-2025-19	Thromde Administration, Samdrup Jongkhar	3	5.2.6	Non-implementation of carpooling and inadmissible mileage - Nu. 171,423.00	171,423.00	96,683.84	75,405.10	Partially Settled
92	OAAGSJ-2025-19	Thromde Administration, Samdrup Jongkhar	4	5.2.6	Inadmissible DA for travels undertaken within a day's time - Nu. 299,626.00	299,626.00	220,520.74	79,801.32	Partially Settled
93	OAAGTS-2024-343	Central Regional Referral Hospital, Gelephu	1	5.2.47	Non-recovery of 50% subsistence allowance - Nu. 37,815.00	37,815.00	37,815.00	0.00	Settled
94	OAAGTS-2024-343	Central Regional Referral Hospital, Gelephu	2.1	5.2.35	Less payment resulted from incorrect pay fixation - Nu. 50,673.00	0.00	0.00	0.00	Settled
95	OAAGTS-2024-343	Central Regional Referral Hospital, Gelephu	3	5.2.35	Less payment of Medical Allowance - Nu. 5,425.00	0.00	0.00	0.00	Settled
96	OAAGTS-2024-353	Dzongkhag Administration, Dagana	6	5.2.44	Pending settlement of LTT obligations and retirement benefits	3,470,941.59	500,000.00	3,417,978.59	Partially Settled
97	OAAGTS-2024-363	Dzongkhag Administration, Punakha	1.1	5.2.6	Inadmissible payment of salaries, professional allowance and House Rent Allowance during LTT Nu. 331,157.27	331,157.27	339,867.16	0.00	Settled
98	OAAGTS-2024-363	Dzongkhag Administration, Punakha	1.2	5.2.44	Pending settlement of LTT obligation	0.00	0.00	0.00	Settled
99	OAAGTS-2024-363	Dzongkhag Administration, Punakha	2	5.2.47	Inadmissible payment of gratuity Nu. 18,095.00	18,095.00	18,095.00	1,082.73	Partially Settled
100	OAAGTS-2024-424	Technical Training Institute, Khuruthang, Punakha, Department of Workforce Planning and Skills Development, MoESD	3	5.2.6	Inadmissible Payment of TADA of Nu. 1,250.00	1,250.00	1,250.00	0.00	Settled
101	OAAGTS-2024-510	Regional Immigration Office, Gelephu, Department of Immigration, MoHA	1	5.2.36	Inadmissible payment of 50% reward on collections of Fines & Penalties to the Employees Nu. 597,600.00	0.00	0.00	0.00	Settled
102	OAAGTS-2025-106	Dzongkhag Administration, Sarpang	12	5.2.6	Inadmissible payment of teaching allowances - Nu. 58,750.00	58,750.00	0.00	59,368.08	Not Settled
103	OAAGTS-2025-106	Dzongkhag Administration, Sarpang	13	5.2.47	Full payment of subsistence allowances during suspension period - Nu. 455,296.67	455,296.67	455,296.67	0.00	Settled
104	OAAGTS-2025-212	Corporate Office of Druk Hydro Energy Limited, Jigmeling, Dekiling, Sarpang	1	5.2.47	Payment of Deputation Allowance Nu. 21,600,761.70	0.00	0.00	0.00	Not Settled

SL. No.	AIN	Agency	Ob. No.	Code	Observation Title	Accountable	Recovered/ Restituted/ Resolved	Balance	Status
10 5	SCD-2024-305	Strengthening Risk Information and Disaster Resilience in Bhutan Project, implemented by the Department of Local Governance & Disaster Management, MoHA, funded by World Bank	1	5.2.6	Excess payment of TA/DA - Nu. 19,700.00	19,700.00	19,700.00	0.00	Settled
10 6	SCD-2024-336	Dzongkhag Administration, Paro	1	5.2.6	Inadmissible payment of salary and other allowance during unauthorised absence - Nu. 203,977.94	203,977.94	0.00	207,331.00	Not Settled
10 7	SCD-2024-336	Dzongkhag Administration, Paro	2	5.2.42	Inadmissible Payment of Transfer Grant and Travelling Allowance - Nu. 79,020.00	146,220.00	0.00	148,623.62	Not Settled
10 8	SCD-2025-93	Royal Bhutan Army, Headquarters, Lungtenphu, including Royal Bhutan Army Wings (9 Wings, 3 Training Centres)	1	5.2.6	Excess payment of porter pony charges - Nu. 67,200.00	67,200.00	0.00	67,774.45	Not Settled
10 9	SCD-2025-93	Royal Bhutan Army, Headquarters, Lungtenphu, including Royal Bhutan Army Wings (9 Wings, 3 Training Centres)	2	5.2.6	Inadmissible payment of DSA - Nu. 73,000.00	73,000.00	0.00	73,624.00	Not Settled
11 0	SoCD-2024-476	International Assistance Project, Thimphu, implemented by Department of School Education, MoESD	1	5.2.42	Excess payment of leave encashment – Nu.42,950.00	42,950.00	43,175.93	0.00	Settled
11 1	SoCD-2024-504	Jigme Singye Wangchuck Law College, Paro	1	5.2.6	Inadmissible payment of Leave Encashment for teaching professionals Nu. 894,315.00	894,315.00	894,315.00	0.00	Settled
11 2	SoCD-2025-69	National Hospital Services	3	5.2.6	Inadmissible payment of carriage charges of personal effects Nu. 872,456.00	872,456.00	476,768.73	405,816.52	Partially Settled
<b>Total</b>						<b>52,055,700.47</b>	<b>9,791,634.57</b>	<b>43,038,566.58</b>	

### G. Property Management

SL. No.	AIN	Agency	Ob. No.	Code	Observation Title	Accountable	Recovered/ Restituted/ Resolved	Balance	Status
1	COAD-2024-300	Green Bhutan Corporation Limited	2.ii	7.2.40	Inadequate Provisioning of Employee Retirement Benefits	0.00	0.00	0.00	Settled
2	COAD-2024-300	Green Bhutan Corporation Limited	3	7.2.8	Non-updating of Daily Inventories in the System	0.00	0.00	0.00	Not Settled
3	COAD-2024-340	Bhutan National Bank Limited, including all the Branches	1	7.2.40	Non-capitalisation of the FEIF account to its primary account after becoming NPL	0.00	0.00	0.00	Settled
4	COAD-2024-340	Bhutan National Bank Limited, including all the Branches	2	7.2.40	Non-alignment of maturity of fixed deposit and loan tenure	0.00	0.00	0.00	Settled
5	COAD-2024-340	Bhutan National Bank Limited, including all the Branches	3	7.2.40	Dormant account not abandoned even after ten years	0.00	0.00	0.00	Settled
6	COAD-2024-381	Natural Resources Development Corporation Limited, including Regional Office Paro, Wang Service Centre	1	7.2.28	Underutilisation of Charcoal Machine	0.00	0.00	0.00	Not Settled
7	COAD-2024-428	Mangdechhu Hydroelectric Project Authority Consolidated Financial Statements	1	7.2.9	Inadequate Fixed Assets Management	0.00	0.00	0.00	Not Settled
8	COAD-2024-435	Royal Audit Authority	I, 1	7.2.40	Recurrent Maintenance Expenditure on Non-operational Pool Vehicle BG-1-A1477 – Nu. 357,518.00	357,518.00	0.00	357,518.00	Not Settled
9	COAD-2024-442	Do-Ngak Lotus Foundation, Thimphu	1	7.2.16	Non-registration of vehicle in foundation's name - Nu. 350,000.007	350,000.00	0.00	350,000.00	Not Settled
10	COAD-2024-446	Ugyen Pema Zangdopelri Chhoetshok, Paro	1	7.2.16	Assets created by Chhoetshog not registered in the name of Chhoetshog - Nu. 180,815,376.00	180,815,376.00	180,815,376.00	0.00	Settled
11	COAD-2024-529	Bhutan Duty Free Limited, including Thimphu, Phuentsholing and Paro shops	1.2	7.2.17	Shortages in inventory in the outlets and warehouses	0.00	0.00	0.00	Settled
12	COAD-2024-529	Bhutan Duty Free Limited, including Thimphu, Phuentsholing and Paro shops	1.1	7.2.40	Excess inventory in the outlets and warehouses	0.00	0.00	0.00	Settled

SL. No.	AIN	Agency	Ob. No.	Code	Observation Title	Accountable	Recovered/ Restituted/ Resolved	Balance	Status
13	COAD-2025-104	Bhutan Power Corporation Limited	1	7.2.17	Missing Inventories and Unaccounted Transfers to RSD, Gelephu	0.00	0.00	0.00	Settled
14	COAD-2025-122	College of Science and Technology, Royal University of Bhutan	1	7.2.11	Regular physical verification of assets not carried out and consequent differences in the carrying amount of PPE charges as per the Accounting System and physical asset register	0.00	0.00	0.00	Not Settled
15	COAD-2025-122	College of Science and Technology, Royal University of Bhutan	2	7.2.40	Irregularities in recognition of gain on Revaluation of Vehicles Nu. 4,843,827.00	4,843,827.00	0.00	4,843,827.00	Not Settled
16	COAD-2025-124	Sherubtse College, Royal University of Bhutan	1	7.2.9	Non conducting of physical verification of assets at the year-end	0.00	0.00	0.00	Not Settled
17	COAD-2025-124	Sherubtse College, Royal University of Bhutan	2	7.2.40	Revaluation of vehicles not in conformity with the FRR 2022 Nu. 4,209,005.12	4,209,005.12	0.00	4,209,005.12	Not Settled
18	COAD-2025-125	Gedu College of Business Studies, Royal University of Bhutan	1	7.2.11	Regular physical verification of assets not carried out and consequent differences in the carrying amount of PPE and depreciation charges as per the Accounting System and physical asset register	0.00	0.00	0.00	Not Settled
19	COAD-2025-126	Paro College of Education, Royal University of Bhutan	1	7.2.40	Irregularities in recognition of gain on Revaluation of Vehicles Nu. 9,634,284.00	9,634,284.00	0.00	9,634,284.00	Not Settled
20	COAD-2025-126	Paro College of Education, Royal University of Bhutan	2	7.2.11	Physical verification of assets not carried out for FY 2021-22 & FY 2022-23 as mandated by RUB FRR 2023	0.00	0.00	0.00	Not Settled
21	COAD-2025-127	Jigme Namgyel Engineering College, Royal University of Bhutan	1	7.2.11	Discrepancy in addition to assets during the year	0.00	0.00	0.00	Not Settled
22	COAD-2025-127	Jigme Namgyel Engineering College, Royal University of Bhutan	2	7.2.11	Regular physical verification of assets not carried out and consequent differences in the carrying amount of PPE and depreciation charges as per the Accounting System and physical asset register	0.00	0.00	0.00	Not Settled

SL. No.	AIN	Agency	Ob. No.	Code	Observation Title	Accountable	Recovered/ Restituted/ Resolved	Balance	Status
23	COAD-2025-128	Office of the Vice Chancellor, Royal University of Bhutan	1	7.2.40	Irregularities in recognition of gain on Revaluation of Vehicles Nu. 2,151,784.00	2,151,784.00	0.00	2,151,784.00	Not Settled
24	COAD-2025-128	Office of the Vice Chancellor, Royal University of Bhutan	2	7.2.11	Regular physical verification of assets not carried out and consequent differences in the carrying amount of PPE charges as per the Accounting System and physical asset register	0.00	0.00	0.00	Not Settled
25	COAD-2025-129	College of Language and Cultural Studies, Royal University of Bhutan	1	7.2.40	Irregularities in recognition of gain on Revaluation of Vehicles Nu. 5,259,294.00	5,259,294.00	0.00	5,259,294.00	Not Settled
26	COAD-2025-129	College of Language and Cultural Studies, Royal University of Bhutan	2	7.2.40	Physical verification of assets not carried out for FY 2021-22 & FY 2022-23 as mandated by RUB FRR 2022	0.00	0.00	0.00	Not Settled
27	COAD-2025-130	Samtse College of Education, Royal University of Bhutan	1	7.2.11	Regular physical verification of assets not carried out and consequent differences in the carrying amount of PPE and depreciation charges as per the Accounting System and physical asset register	0.00	0.00	0.00	Not Settled
28	COAD-2025-130	Samtse College of Education, Royal University of Bhutan	2	7.2.40	Revaluation of vehicles not in conformity with the FRR 2022 - Nu. 5,725,677.13	5,725,677.13	0.00	5,725,677.13	Not Settled
29	COAD-2025-131	College of Natural Resources, Royal University of Bhutan	1	7.2.40	Irregularities in recognition of gain on Revaluation of Vehicles --Nu. 2,049,924.00	2,049,924.00	0.00	2,049,924.00	Not Settled
30	COAD-2025-131	College of Natural Resources, Royal University of Bhutan	2	7.2.11	Regular physical verification of assets not carried out and consequent differences in the carrying amount of PPE charges as per the Accounting System and physical asset register	0.00	0.00	0.00	Not Settled
31	COAD-2025-148	Dungsam Polymers Limited	2	7.2.8	Discrepancies in the Physical Inventory	0.00	0.00	0.00	Not Settled
32	COAD-2025-215	Bhutan Postal Corporation Limited, Thimphu	1	7.2.1	Fixed Asset Management	0.00	0.00	0.00	Not Settled

SL. No.	AIN	Agency	Ob. No.	Code	Observation Title	Accountable	Recovered/ Restituted/ Resolved	Balance	Status
33	COAD-2025-215	Bhutan Postal Corporation Limited, Thimphu	2.1	7.2.40	Discrepancies in Inventory during Physical Verification: Packing Materials	0.00	0.00	0.00	Settled
34	COAD-2025-215	Bhutan Postal Corporation Limited, Thimphu	2.2	7.2.40	Discrepancies in Inventory during Physical Verification: Procurement - Inventory	0.00	0.00	0.00	Settled
35	COAD-2025-217	Bhutan Board Products Limited	2	7.2.40	Unadjusted BBEL A/c	0.00	0.00	0.00	Not Settled
36	COAD-2025-284	Bhutan Broadcasting Services Corporation Limited	1	7.2.18	Non-compliance with the provision of Bhutanese accounting standards: i. Non-Recognition of Right-of-Use Asset & Lease Liabilities for Leased Land Nu. 141,747.26	0.00	0.00	0.00	Not Settled
37	COAD-2025-289	Bhutan Cricket Council Board	1	7.2.17	Closing Stock Balance Discrepancy	0.00	0.00	0.00	Not Settled
38	COAD-2025-289	Bhutan Cricket Council Board	2	7.2.17	Discrepancy in Stock Issued During the Year	0.00	0.00	0.00	Not Settled
39	COAD-2025-292	Bhutan National Digital Identity Limited	3	7.2.31	Non-transfer of Motor Vehicle Ownership and its Implication on Asset Recognition	0.00	0.00	0.00	Not Settled
40	COAD-2025-294	Farm Machinery Corporation Limited	3	7.2.37	Absence of Inventory Risk Management Policies for Aggregated Inventories Vulnerable to Natural Calamities	0.00	0.00	0.00	Not Settled
41	COAD-2025-296	Druk Holding & Investments Limited (Standalone & Consolidated)	5	7.2.40	Lack of IT System Audit and Inadequate Information on IT Controls	0.00	0.00	0.00	Not Settled
42	COAD-2025-49	GNH Centre Bhutan, Thimphu	1	7.2.17	Cash balance reflected as per record not available physically Nu. 10,011.49	10,011.49	10,011.49	0.00	Settled
43	COAD-2025-60	Farm Machinery Corporation Limited, including Regional Offices	2.1	7.2.6	Non-repair and Underutilisation of Repairable Power Tillers	0.00	0.00	0.00	Not Settled
44	COAD-2025-60	Farm Machinery Corporation Limited, including Regional Offices	2.2	7.2.13	Non-disposal of Unserviceable Power Tillers	0.00	0.00	0.00	Not Settled

SL. No.	AIN	Agency	Ob. No.	Code	Observation Title	Accountable	Recovered/ Restituted/ Resolved	Balance	Status
45	COAD-2025-73	Jamyang Khyenpa, Thimphu	1	7.2.16	Non-transfer of land ownership in the name of Jamyang Khyenpa Nu. Nu. 12,262,600.00	0.00	0.00	0.00	Not Settled
46	ECD-2024-368	Ministry of Infrastructure and Transport	3	7.2.31	No official handing taking of EV Charging Stations between PMO office and Department of Surface Transport, Thimphu	0.00	0.00	0.00	Settled
47	ECD-2024-368	Ministry of Infrastructure and Transport	5	7.2.29	Non-accountal of EVCS in the GIMS	9,987,256.00	0.00	9,987,256.00	Partially Settled
48	ECD-2024-368	Ministry of Infrastructure and Transport	6	7.2.29	Improper management and recording of assets in GIMS	0.00	0.00	0.00	Not Settled
49	ECD-2024-481	Department of Air Transport, Ministry of Infrastructure and Transport, Paro	6	7.2.29	Incomplete recording and management of assets in GIMS	0.00	0.00	0.00	Not Settled
50	ECD-2025-109	Punatsangchhu Hydroelectric Project Authority, Phase II, Bjimthangkha, Wangdue	10	7.2.8	Non-retrieval of steel ribs and laggings from the post collapsed TRT Face V - Nu. 26,911,384.05	26,911,384.05	0.00	26,911,384.05	Not Settled
51	ECD-2025-62	Ministry of Energy and Natural Resources	3	7.2.29	Non-accountal of SHLS in the GIMS - Nu. 2,492,750.00	0.00	0.00	0.00	Partially Settled
52	ECD-2025-65	Punatsangchhu Hydroelectric Project Authority, Phase I, Bjimthangkha, Wangdue	4	7.2.13	Non-disposal of old used tyres	0.00	0.00	0.00	Not Settled
53	GCD-2024-306	Bhutan Olympic Committee	1.1	7.2.28	Non-utilisation of Shooting Range after completion of the project	0.00	0.00	0.00	Not Settled
54	GCD-2024-306	Bhutan Olympic Committee	2.2	7.2.40	Non-ratification of Tenancy Agreement	0.00	0.00	0.00	Settled
55	GCD-2024-409	Government Technology Agency	2	7.2.28	Non-recording of assets in Government Inventory Management System	0.00	0.00	0.00	Settled
56	GCD-2024-508	Royal Privy Council	1	7.2.29	Non-accountal of MacBook into Government Inventory Management System - Nu. 120,000.00	0.00	0.00	0.00	Settled

SL. No.	AIN	Agency	Ob. No.	Code	Observation Title	Accountable	Recovered/ Restituted/ Resolved	Balance	Status
57	OAAGB-2024-302	Dzongkhag Administration, Bumthang	10	7.2.40	Non-utilisation of GIMS at Tang Gewog	0.00	0.00	0.00	Not Settled
58	OAAGB-2024-302	Dzongkhag Administration, Bumthang	11	7.2.40	Non-caring of plants and flower plants	0.00	0.00	0.00	Settled
59	OAAGB-2024-302	Dzongkhag Administration, Bumthang	23	7.2.28	Non-utilisation of the government structures	0.00	0.00	0.00	Not Settled
60	OAAGB-2024-387	Dzongkhag Administration, Mongar	7	7.2.28	Non-utilisation of ECCD constructed at Udaric Primary School	0.00	0.00	0.00	Settled
61	OAAGB-2024-387	Dzongkhag Administration, Mongar	15	7.2.6	Non-motor ability of Mangling to Broksar farm road due to landslides	0.00	0.00	0.00	Settled
62	OAAGB-2024-389	Regional Revenue & Customs Office, Bumthang, Department of Revenue & Customs, MoF	1	7.2.40	Unjustified payment for Maintenance of Hilux - Nu. 27,000.00	27,000.00	27,000.00	0.00	Settled
63	OAAGB-2025-238	Natural Resources Development Corporation Limited, Jakar, Bumthang, including Gelephu Branch Office	6	7.2.27	Sale of timber at lower rate than the approved rate - Nu. 8,440.21	8,440.21	0.00	8,440.21	Not Settled
64	OAAGB-2025-89	Electricity Services Division, Trongsa, Bhutan Power Corporation Limited	3	7.2.13	Non-disposal of obsolete and surplus inventories	0.00	0.00	0.00	Settled
65	OAAGPL-2024-303	Dzongkhag Administration, Chhukha	6	7.2.8	Non-registration of procured items in GIMS - Nu. 1,548,597.00	0.00	0.00	0.00	Settled
66	OAAGPL-2024-303	Dzongkhag Administration, Chhukha	7	7.2.8	Incomplete asset registration in GIMS	0.00	0.00	0.00	Settled
67	OAAGPL-2024-303	Dzongkhag Administration, Chhukha	8	7.2.9	Lack of identification code labels on assets	0.00	0.00	0.00	Settled
68	OAAGPL-2024-303	Dzongkhag Administration, Chhukha	10	7.2.40	Idle equipment and machinery donated by ROTARY club Thimphu	0.00	0.00	0.00	Not Settled

SL. No.	AIN	Agency	Ob. No.	Code	Observation Title	Accountable	Recovered/ Restituted/ Resolved	Balance	Status
69	OAAGPL-2024-307	Dzongkhag Administration, Samtse	3	7.2.13	Non-surrender of obsolete items to the Department of Procurement and Properties	0.00	0.00	0.00	Settled
70	OAAGPL-2024-308	Dzongkhag Administration, Haa	1.1	7.2.40	Non-functional of Equipment in Tshelungkha MPUs amounting to Nu. 1,249,910.00	1,249,910.00	0.00	1,249,910.00	Not Settled
71	OAAGPL-2024-308	Dzongkhag Administration, Haa	1.2	7.2.28	Non-operational Milk Processing Unit and idle equipment Nu. 1,392,989.00	1,392,989.00	0.00	1,392,989.00	Not Settled
72	OAAGPL-2024-308	Dzongkhag Administration, Haa	1.3	7.2.40	Construction of a Milk Processing Unit on Private Land and operated by the Landowner	0.00	0.00	0.00	Not Settled
73	OAAGPL-2024-308	Dzongkhag Administration, Haa	1.4	7.2.17	Missing Cool box under Balamna MPU Nu. 48,000.00	48,000.00	0.00	55,637.92	Not Settled
74	OAAGPL-2024-308	Dzongkhag Administration, Haa	1.5	7.2.28	Non-functional Equipment at Yangthang MPU Nu. 101,010.00	101,010.00	0.00	101,010.00	Not Settled
75	OAAGPL-2024-308	Dzongkhag Administration, Haa	1.6	7.2.28	Non-functional Equipment in Highlander Sales Counter Nu. 281,680.00	281,680.00	0.00	281,680.00	Not Settled
76	OAAGPL-2024-308	Dzongkhag Administration, Haa	2.2	7.2.16	Non-registration of Building and Land (Visitor's Centre)	0.00	0.00	0.00	Settled
77	OAAGPL-2024-308	Dzongkhag Administration, Haa	4	7.2.40	Record not available for the equipment and materials procured and issued before 2021 for the Agriculture Sector	0.00	0.00	0.00	Settled
78	OAAGPL-2024-308	Dzongkhag Administration, Haa	5	7.2.40	Goods/Equipment's lying idle in the store Nu. 61,250.00	0.00	0.00	0.00	Settled
79	OAAGPL-2024-308	Dzongkhag Administration, Haa	7.1	7.2.16	Non-registration of non-expendable items in GIMS	0.00	0.00	0.00	Settled
80	OAAGPL-2024-308	Dzongkhag Administration, Haa	7.2	7.2.9	Identification code generated by the GIMS not written on the item for its easy identification	0.00	0.00	0.00	Settled

SL. No.	AIN	Agency	Ob. No.	Code	Observation Title	Accountable	Recovered/ Restituted/ Resolved	Balance	Status
81	OAAGPL-2024-308	Dzongkhag Administration, Haa	7.3	7.2.13	Non-surrender of obsolete item	0.00	0.00	0.00	Settled
82	OAAGPL-2024-308	Dzongkhag Administration, Haa	1. Uesu Gewog	7.2.28	Underutilisation of RWSS Materials at Uesu Gewog Nu. 90,842.20	90,842.20	0.00	105,297.28	Not Settled
83	OAAGPL-2024-308	Dzongkhag Administration, Haa	2. Sangbay Gewog	7.2.40	Pool vehicle lying off-road under Sangbaykha Gewog	0.00	0.00	0.00	Not Settled
84	OAAGPL-2024-308	Dzongkhag Administration, Haa	2. Uesu Gewog	7.2.40	Non-functional farm tractor under Uesu Gewog	0.00	0.00	0.00	Not Settled
85	OAAGPL-2024-364	SASEC Transport, Trade Facilitation Logistics Project Loan-3421-BHU (ADB funded), implemented by Regional Office, Department of Surface Transport, Phuentsholing	1	7.2.31	Non-transfer of Road Works to Thromde by SASEC, DoST, Phuentsholing	0.00	0.00	0.00	Not Settled
86	OAAGPL-2024-399	Regional Office, Phuentsholing, including Base Offices in Phuentsholing, Gedu, Tsimasham and Samtse, Bhutan Construction and Transport Authority, MoIT	1	7.2.8	Incomplete asset registration in the GIMS	0.00	0.00	0.00	Settled
87	OAAGPL-2024-400	Regional Immigration Office, Phuentsholing, Department of Immigration, MoHA	1	7.2.40	Non-registration of non-expendable assets in the GIMS	0.00	0.00	0.00	Not Settled
88	OAAGPL-2024-445	Thromde Administration, Phuentsholing, including CD account, Revenue & Education Subsidy	7	7.2.13	Non-surrender of unserviceable vehicles	0.00	0.00	0.00	Settled
89	OAAGPL-2024-477	Logistic Management Division, Phuentsholing	1	7.2.40	Non-registration of non-expendable assets in the GIMS	0.00	0.00	0.00	Settled
90	OAAGPL-2024-497	Divisional Forest Office, Gedu, including Range Offices, Phuentsholing, Gedu & Tshimasham, Department of	1	7.2.40	Non-registration of non-expendable assets in the GIMS	0.00	0.00	0.00	Settled

SL. No.	AIN	Agency	Ob. No.	Code	Observation Title	Accountable	Recovered/ Restituted/ Resolved	Balance	Status
		Forests and Park Services, MoENR							
91	OAAGPL-2025-32	Bhutan Automation and Engineering Limited, Chhukha	1	7.2.12	Spares or materials issued not reconciled on completion of projects	0.00	0.00	0.00	Settled
92	OAAGPL-2025-32	Bhutan Automation and Engineering Limited, Chhukha	4.1	7.2.28	Underutilised Portable Laser Cutting Machine Nu. 1,689,000.00	0.00	0.00	0.00	Settled
93	OAAGSJ-2024-294	National Handloom Development Centre, Khaling, Trashigang	3	7.2.17	Physical shortage of hand-woven items in store/showroom – Nu. 43,974.00	43,974.00	0.00	53,371.18	Not Settled
94	OAAGSJ-2024-316	Regional Office, Bhutan Construction and Transport Authority, Samdrup Jongkhar, including Nganglam and Pemagatshel Base Offices	1	7.2.40	Incomplete information on assets & inventories in GIMS	0.00	0.00	0.00	Settled
95	OAAGSJ-2024-316	Regional Office, Bhutan Construction and Transport Authority, Samdrup Jongkhar, including Nganglam and Pemagatshel Base Offices	2	7.2.13	Non-updating of obsolete items in GIMS disposal module	0.00	0.00	0.00	Settled
96	OAAGSJ-2024-316	Regional Office, Bhutan Construction and Transport Authority, Samdrup Jongkhar, including Nganglam and Pemagatshel Base Offices	3	7.2.9	Non codification of assets & inventories till date	0.00	0.00	0.00	Settled
97	OAAGSJ-2024-385	Dzongkhag Administration, Samdrup Jongkhar	7	7.2.4	Milk Processing Units occupying government land without paying lease rent	0.00	0.00	0.00	Not Settled
98	OAAGSJ-2024-394	Dzongkhag Administration, Trashiyangtse	8	7.2.40	Government properties without Thram/ownership	0.00	0.00	0.00	Not Settled
99	OAAGSJ-2024-402	Dzongkhag Administration, Pemagatshel	6	7.2.40	Unfruitful use of Areca nut dehusking machine at Dezama	0.00	0.00	0.00	Settled
100	OAAGSJ-2025-19	Thromde Administration, Samdrup Jongkhar	7	7.2.36	Illegal construction by encroaching in adjacent plot	0.00	0.00	0.00	Not Settled
101	OAAGSJ-2025-198	Koufuku International Dairy Corporation, Chenari, Trashigang	1	7.2.18	Undervaluation of Vehicle due to Incomplete Capitalisation – Nu. 526,324.00	0.00	0.00	0.00	Not Settled

SL. No.	AIN	Agency	Ob. No.	Code	Observation Title	Accountable	Recovered/ Restituted/ Resolved	Balance	Status
102	OAAGTS-2024-424	Technical Training Institute, Khuruthang, Punakha, Department of Workforce Planning and Skills Development, MoESD	1	7.2.40	Non-transfer of Assets in GIMS Upon Resignation: Assets Still Reflected in the Names of Separated or Transferred Employees	0.00	0.00	0.00	Settled
103	OAAGTS-2024-424	Technical Training Institute, Khuruthang, Punakha, Department of Workforce Planning and Skills Development, MoESD	4.2	7.2.1	Items retained by the Institute as training materials left without proper storage	0.00	0.00	0.00	Settled
104	OAAGTS-2024-466	Regional Offices, MoAL, Gelephu	1	7.2.31	Non-completion of transfer of moveable assets in GIMS	0.00	0.00	0.00	Settled
105	OAAGTS-2025-190	Regional Stores Division, Pelrithang, Sarpang, Bhutan Power Corporation Limited	1	7.2.40	Discrepancies in stock balances identified during physical verification of materials	0.00	0.00	0.00	Settled
106	SCD-2024-336	Dzongkhag Administration, Paro	20	7.2.39	The construction of intake tank and collection chamber and wasteful expenditure thereof - Nu. 207,052.00	207,052.00	0.00	210,455.59	Not Settled
107	SCD-2024-336	Dzongkhag Administration, Paro	21.1	7.2.39	Wasteful expenditure on procurement of accessories for water pump - Nu. 31,280.00	31,280.00	0.00	31,794.19	Not Settled
108	SCD-2024-336	Dzongkhag Administration, Paro	21.2	7.2.40	Missing GI pipes and fittings	51,410.00	0.00	52,255.10	Not Settled
109	SCD-2024-344	Dzongkhag Administration, Thimphu	4	7.2.29	Incomplete recording and management of assets in GIMS	0.00	0.00	0.00	Partially Settled
110	SCD-2024-344	Dzongkhag Administration, Thimphu	5	7.2.40	Non-compliance in the operation and management of market sheds in Thimphu Dzongkhag	0.00	0.00	0.00	Not Settled
111	SCD-2024-383	Dzongkhag Administration, Gasa	4	7.2.29	Non-accountal of non-expendable properties (furniture & equipment) in Fixed Assets	0.00	0.00	0.00	Settled
112	SCD-2025-235	Royal Bhutanese Embassy, New Delhi, India	1	7.2.29	Non-accountal of Assets and Properties worth Nu. 3,719,430.00 in GIMS	0.00	0.00	0.00	Not Settled

SL. No.	AIN	Agency	Ob. No.	Code	Observation Title	Accountable	Recovered/ Restituted/ Resolved	Balance	Status
113	SCD-2025-25	Thromde Administration, Thimphu	6.1	7.2.39	Possible Wasteful Expenditure on Wet Mix Macadam (WMM) - Nu. 979,133.48	0.00	0.00	0.00	Not Settled
114	SCD-2025-25	Thromde Administration, Thimphu	9.1	7.2.39	Wasteful Expenditures; Pipeline Installation without Water Flow – Nu. 13,986,668.00	0.00	0.00	0.00	Not Settled
115	SoCD-2024-310	Bhutan Food & Drug Authority	3	7.2.13	Non-surrender of non-functional laboratory equipment	0.00	0.00	0.00	Settled
116	SoCD-2024-366	Ministry of Education and Skills Development	2.1	7.2.29	Non-allocation of non-expendable items in GIMS	0.00	0.00	0.00	Settled
117	SoCD-2024-366	Ministry of Education and Skills Development	2.2	7.2.24	Over Allocation of Equipment to the Officials as per GIMS records	0.00	0.00	0.00	Settled
118	SoCD-2025-69	National Hospital Services	2	7.2.39	Wasteful expenditure on supply and installation of customised furniture amounting to Nu. 545,100.00	0.00	0.00	0.00	Settled
<b>Total</b>						<b>255,838,928.20</b>	<b>180,852,387.49</b>	<b>75,022,793.77</b>	

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