

A MINISTRIES**1 Ministry of Agriculture and Forestry**

SN	Agency Name	AIN	Para	AIMS Code	Observation Title	Direct	Supervisory	Amount
1	Regional Livestock Development Centre (RLDC), Tshimasham , Chhuka	17280	2.1	1.2.4	Fictitious payment of hotel charges Nu.297,200.00	Basant Sharma(10304002674)	Basant Sharma(10304002674)	297,200.00
2	Regional Livestock Development Centre (RLDC), Tshimasham , Chhuka	17280	1.12	1.2.6	Payment for non-execution of work (electrical fittings)	Sonam Dorji(10204000811)	Basant Sharma(10304002674)	38,500.00
3	Rural Development & Climate Change response Program EU funded, Directorate Services, MoA&F	17133	4	2.1.13	Outstanding Advances – Nu. 18,470,262.38 (2.1.13)	Jambay Dorjee(12005000915), Naiten Wangchuk(10709000155), Namgay Dorji(11002001762), Ngawang (11508001599), Pema Wangda(10603000804)	Jambay Dorjee(12005000915), Naiten Wangchuk(10709000155), Namgay Dorji(11002001762), Ngawang (11508001599), Pema Wangda(10603000804)	18,470,262.38
4	Ugyen Wangchuck Institute for Conservation & Environment (UWICE) Lamegonpa , Bumthang	17107	8	2.1.16	Undue delay in settlement of outstanding advance	Tshewang Dorji(10714000696)	Rigzin Namdol(11508003948)	50,000.00
5	Bhutan Agriculture & Food Regulatory Authority (BAFRA), MoAF	17261	2.2	2.1.2	Retention of amount in Demand Draft for the purchase of Laboratory Equipment- Nu. 1,303,804.65 (2.1.2)	Dechen Wangmo(10811001644)	Tashi Samdup(11410005634)	1,303,804.65

6	Bhutan Agriculture & Food Regulatory Authority (BAFRA), MoAF	17261	2.1	2.1.2	Development of the Bhutan Biosecurity and Food Safety System- Nu. 1,176,908.00 (2.1.2)	Kubir Nath Bhattarai(1131000039)	Tashi Samdup(11410005634)	1,176,908.00
7	Commercial Agriculture CARLEP Project, Wengkhar, Monggar	17129	8	2.1.2	In-complete supply of equipment and non-completion of work for Protected Agriculture Development	Sonam Phuntsho(11214000174)	Dorjee (11506000286)	-
8	Commercial Agriculture CARLEP Project, Wengkhar, Monggar	17129	11	2.1.22	Improper operation of Closed Works accounts - Nu. 3,535,552.00	Lam Dorji(11514001905)	Dechen Pema(10905002368)	3,535,552.00
9	Commercial Agriculture CARLEP Project, Wengkhar, Monggar	17129	6	2.1.3	Inadmissible payment of DSA for hiring of professional service for business plan development training held at Lingmithang- Nu. 24,500.00	Thubten Sonam(11701000589)	Dorji Rinchen(10707001438)	14,000.00
10	National Centre for Animal Health, DoL, Serbithang (including Medicine Revolving Fund CD Account)	17104	3	2.1.3	Inadmissible mileage Nu. 22,138.00	Dawa Tshering(11107005874), Jigme Wangchuk(11515000047), Karma Rinzin(10103000506), Kelzang Lhamo(11107003294), Kinzang Namgay(11501002264), Nangay Dorji(11407002226), Nima Wangdi(11411001965), Nirmal Kumar Thapa(10205004992), Pema Choden(11410000618)	Pari Chhetri(11309000934)	22,138.00

11	Policy and Planning Division, MoAF	17305	1	2.1.3	Inadmissible payment of DSA in India- Nu. 452,000.00 (2.1.3)	Bedhnidhi Sharma(11213000224), Chimi Rinzin(11906001256), Dawa Dakpa(11302000774), Dorji Samdrup(12005000917), Karma Jamtsho(10905002569), Kezang Wangmo(11502003226), Namgay (11510003084), Pelden Wangmo(10706000733), Pema Wangchuk(10905004537)	Choni Dendup(10905004028), Dorji Gyeltshen(10501000429), Dorji Rinchen(10707001438), Gaylong (11410006776), Kezang Wangmo(11502003226), Padam Bahadur Gurung(11201001838), Pema Wangchuk(10905004537), Tshering Wangmo(10502000822)	452,000.00
12	Regional Livestock Development Centre (RLDC), Tshimasham , Chhuka	17280	1.9	2.1.3	Payment made for non-delivery of magnum boot	Sonam Dorji(10204000811)	Basant Sharma(10304002674)	12,000.00
13	Regional Livestock Development Centre (RLDC), Tshimasham , Chhuka	17280	1.5	2.1.3	Non delivery of 30 sets of Clinical dress amounting Nu.58,500.00 for which the payment was already released	Sonam Dorji(10204000811)	Basant Sharma(10304002674)	58,500.00
14	Regional Livestock Development Centre (RLDC), Tshimasham , Chhuka	17280	1.3	2.1.3	Non-delivery of Laboratory consumables amounting Nu. 671,056.00 and pending supply Nu.132,678.00	Basant Sharma(10304002674), Chendu Dorji(10802001562), Karma Tshering(12001002376), Sangay Rinchen(10714001780), Sonam Dorji(10204000811)	Basant Sharma(10304002674)	803,734.00

15	Regional Livestock Development Centre (RLDC), Tshimasham , Chhuka	17280	1.2	2.1.3	Procurement of CMT test kit at the rate over 2,000% of MRP, resulting in overpayment amounting Nu.165,066.00	Sonam Dorji(10204000811)	Basant Sharma(10304002674)	165,066.00
16	Regional Livestock Development Centre (RLDC), Tshimasham , Chhuka	17280	2.8	2.1.3	Entertainment of TA/DA not in line with the provisions outlined in BCSR 2018 led to inadmissible payments of Nu.139,876.00	Basant Sharma(10304002674)	Basant Sharma(10304002674)	139,876.00
17	Regional Livestock Development Centre (RLDC), Tshimasham , Chhuka	17280	2.7	2.1.3	Entertainment of TA/DA not in line with the relevant professions led to inadmissible payment Nu.117,451.00	Sonam Dorji(10204000811)	Basant Sharma(10304002674)	117,451.00
18	Regional Livestock Development Centre (RLDC), Tshimasham , Chhuka	17280	2.6	2.1.3	Entertainment of TA/DA while employees are present at station led to inadmissible payment	Chendu Dorji(10802001562), Dawa Tshering(11107003220), Deo Kumar Gurung(11308000463), Dorji Rabgay(12006001274), Ganga Ram Rai(11301001550), Karma Tshering(12001002376), Karma Wangchuk(10711002267), Nanda Ghallev (11202000028)	Basant Sharma(10304002674)	151,408.00
19	Regional Livestock Development Centre (RLDC), Tshimasham , Chhuka	17280	2.4	2.1.3	Inadmissible payments aggregating to Nu.201,732.59	Chendu Dorji(10802001562), Deo Kumar Gurung(11308000463), Dorji Rabgay(12006001274)	Basant Sharma(10304002674)	201,732.59

20	Regional Livestock Development Centre (RLDC), Tshimasham , Chhuka	17280	2.2	2.1.3	Adjustment of advances without performing tour Nu.95,068.00 for the advance taken by the Regional Director	Basant Sharma(10304002674)	Basant Sharma(10304002674)	95,068.00
21	Regional Livestock Development Centre (RLDC), Tshimasham , Chhuka	17280	3.1	2.1.6	Payment of Refundable Deposit without getting Release Nu.209,223.00	Sonam Dorji(10204000811)	Basant Sharma(10304002674)	209,223.00
22	Commercial Agriculture CARLEP Project, Wengkhar, Monggar	17129	4.1	2.1.7	Non-surrender of unspent deposit work - Nu. 195,000.00	Norbu Tshering(11107000205)	Tenzin Dorji(11503003171)	195,000.00
23	Department of Agriculture, MoAF, Thimphu	17219	1	2.2.18	Outstanding PW Advances Nu. 46,570,102.00 (2.2.18)	Dinesh Subba(11801000911), Ganga Maya Rizal(11103000189), Karma Thinley(11503003616), Pema Wangda(10603000804), Sonam Dorji(11104000919), Suraj Gurung(11811003390), Thinley Wangdi(11602000296), Tirtha Bdr Katwal(11201002597), Tshering Dorji(10605000307)	Dinesh Subba(11801000911), Ganga Maya Rizal(11103000189), Karma Thinley(11503003616), Pema Wangda(10603000804), Sonam Dorji(11104000919), Suraj Gurung(11811003390), Thinley Wangdi(11602000296), Tirtha Bdr Katwal(11201002597), Tshering Dorji(10605000307)	46,570,102.00

24	Department of Agriculture & Marketing Cooperatives including school and hospital feeding program.(RGoB)	17235	1	2.2.18	Outstanding PW Advances Nu. 36,678,378.40 (2.2.18)	Dinesh Subba(11801000911), Karma Chewang(10715000164), Karma Thinley(11503003616)	Naiten Wangchuk(10709000155), Tshetrim (10101004936)	36,678,378.40
25	Nature Conservation Division, DoFPS, Taba (BTF Project-M8184Y17 Enhancing the Conservation of Bhutan Takin, the National Animal)	17284	1.1	2.2.18	Irregularities in the Construction of GI Chain-link fencing at Chamina, Kabisa	Tenzin Dema(11508003882)	Sonam Wangdi(11505002393)	599,103.00
26	Ugyen Wangchuck Institute for Conservation & Environment (UWICE) Lamegonpa , Bumthang	17107	9	2.2.18	Outstanding PW advances - Nu.419,996.00 (2.2.18)	Changa Tshering(11514003903), Chimi Tshering(12004000717), Choney Wangmo(11703000564), Dechen Tshomo(10605002032), Rinchen Namgay(10102000587)	Dechen Tshomo(10605002032), Rigzin Namdol(11508003948)	419,996.00
27	Commercial Agriculture CARLEP Project, Wengkhar, Monggar	17129	4.2	2.2.19	Outstanding advance of deposit work - Nu. 195,000.00	Dorji Rinchen(10707001438),	Tshering Norbu (11107000205)	195,000.00
28	Commercial Agriculture CARLEP Project, Wengkhar, Monggar	17129	14	2.2.19	Unsettled advances- Nu. 639,942.13 (	Sangay Tenzin(11107006835), Tshering Dorji(10605000307)	Tashi Phuntsho(10602001096), Thinley Rabten(11106005194)	639,942.13
29	Commercial Agriculture CARLEP Project, Wengkhar, Monggar	17129	9	2.2.28	Non-execution of development of dryland irrigation at Khamdang and Toedtsho Gewog- Nu. 1,900.000.00 (	Prakash Rai(31214000063)	Rinchen Leyda(10906002671)	1,900,000.00

30	Commercial Agriculture CARLEP Project, Wengkhar, Monggar	17129	5	2.2.28	Non-completion of dryland irrigation at Yarphu under Wangphu Gewog	Chorten Gyeltshen(11603003051)	Tharchin Lhendup(10102000279)	-
31	Commercial Agriculture CARLEP Project, Wengkhar, Monggar	17129	7	2.2.28	Non-execution of dryland irrigation at Jalang, Minjei and Changkhala, Jarey Gewog - Nu. 1,100.000.00	Pema Khandu(10602000472)	Dorjee (11506000286)	1,100,000.00
32	Department of Forests & Park Services	17508	1.3	2.2.28	Execution of works not as per specification (2.2.28)	Passang Wangdi(11007000929), Yeshi Wangdi(11514001639)	Tashi Tobgyel(11901000634), Wangdi Dukpa(11501000245)	-
33	Department of Forests & Park Services	17508	1.1	2.2.28	Plantation work executed at site was lesser than the quantity estimated valuing Nu. 76,963.00 (2.2.28)	Jigme Tshering(10710002224), Passang Wangdi(11007000929)	Pankey Dukpa(11904000080)	49,363.00
34	Nature Conservation Division, DoFPS, Taba (BTF Project-M8184Y17 Enhancing the Conservation of Bhutan Takin, the National Animal)	17284	1.4	2.2.28	Bolts with nuts and washers are not fixed as per requirement (2.2.28)	Dorji Tshering(11506001926)	Sonam Wangdi(11505002393)	-
35	Regional Livestock Development Centre (RLDC), Tshimasham , Chhuka	17280	1.8	2.2.32	Direct purchases of foot mats at higher rates than market rate, resulting in overpayment of Nu.30,100.00	Dorji Rabgay(12006001274)	Basant Sharma(10304002674)	30,100.00

36	Regional Livestock Development Centre (RLDC), Tshimasham , Chhuka	17280	1.7	2.2.32	Payment at inflated rates resulted in excess payment of Nu.175,400.00	Sonam Dorji(10204000811)	Basant Sharma(10304002674)	175,400.00
37	Regional Livestock Development Centre (RLDC), Tshimasham , Chhuka	17280	1.6	2.2.32	Purchase of Thermometer at exorbitant price as high as 1,063.15% of actual quoted price, resulting in overpayment of Nu. 60,600.00	Sonam Dorji(10204000811)	Basant Sharma(10304002674)	60,600.00
38	Regional Livestock Development Centre (RLDC), Tshimasham , Chhuka	17280	1.4	2.2.32	Procurement at exorbitant rates, resulting in overpayment of Nu.74,918.00, and missing items worth Nu.72,000.00	Basant Sharma(10304002674)	Basant Sharma(10304002674)	146,918.00
39	Regional Livestock Development Centre (RLDC), Tshimasham , Chhuka	17280	1.14	2.2.32	The procurement of Protein test kits resulted into excess payment amounting Nu.166,203.00	Sonam Dorji(10204000811)	Basant Sharma(10304002674)	166,203.00
40	Regional Livestock Development Centre (RLDC), Tshimasham , Chhuka	17280	2.1	2.3.11	Inadmissible payments of hiring charges Nu.38,190.00 and irregularities thereof	Ratna Bahadur Gurung(11803001468)	Basant Sharma(10304002674)	38,190.00

41	Regional Livestock Development Centre (RLDC), Tshimasham , Chhuka	17280	2.9	2.3.11	Flaws in processing of quotations and award of vehicles hiring contract to employee deviated from the provision of BCSR 2018 vis-à-vis irregularities thereof	Ratna Bahadur Gurung(11803001468)	Basant Sharma(10304002674)	-
42	Ugyen Wangchuck Institute for Conservation & Environment (UWICE) Lamegonpa , Bumthang	17107	2	2.3.11	Improper sanction of promotion and excess payment of salary and allowance thereof	Tshewang Dorji(10802000683)	Dechen Tshomo(10605002032)	87,242.00
43	Ugyen Wangchuck Institute for Conservation & Environment (UWICE) Lamegonpa , Bumthang	17107	1	2.3.2	Excess payment of salary and GPF due to wrong fixation of pay on pay revision	Dawa Yoezer(10504001537)	Dechen Tshomo(10605002032)	4,109.00
44	Phibsoo Wildlife Sanctuary, Sarpang	17464	1	3.2.13	Non-replacement of Surrendered Defective Guru 4X4 truck BG-3-A0011:	Dorji Rabten(11107001551)	Dorji Rabten(11107001551)	-
45	Department of Forests & Park Services	17508	1.2	3.2.7	Defective works requiring rectification (3.2.7)	Chungdue Dorji(12004004221), Passang Wangdi(11007000929)	Jigme Dorji(11510000662), Wangdi Dukpa(11501000245)	-
46	Nature Conservation Division, DoFPS, Taba (BTF Project-M8184Y17 Enhancing the Conservation of Bhutan Takin, the National Animal)	17284	1.3	3.2.7	Gap between the GI Chain Link Fencing and the Barbed wired fencing (3.2.7)	Dorji Tshering(11506001926)	Sonam Wangdi(11505002393)	-

47	Regional Livestock Development Centre (RLDC), Tshimasham , Chhuka	17280	2.3	3.3.1	Extravagant expenditures Nu. 958,772.00 resulted based on Limited Quotation without negotiation and cost benefit analysis	Basant Sharma(10304002674)	Basant Sharma(10304002674)	-
48	Secretariat, MoAF including mobility fund two wheeler CD account	17260	1	3.3.17	Outstanding Bike loans lying unrecovered Nu.910015.00(3.3.17)	Arjun Kumar Chhetri(11214002990), Arun Thapa(31306000086), Chimi Tshering(10713000709), Chimi Tshewang(10712000960), Chungdue Dorji(12004004221), Damanti Kumari Sunwar(11802001959), Dechen Thinley(10716002526), Dorji Khandu(11515002832), Dorji Wangdi(10714	Kinzang Tshering(11807000390), Lhangamo (10101002597), Tenzin Dorji(11508001420)	910,015.00
49	Commercial Agriculture CARLEP Project, Wengkhar, Monggar	17129	10.2	3.3.20	Approval of expenditure without proper supporting documents - Nu. 250,004.00	Chhimi Dakpa(10713002081)	Kuenzang Peldon(11001001297)	250,004.00
50	Commercial Agriculture CARLEP Project, Wengkhar, Monggar	17129	12	3.3.20	Settlement of fuel advance without supporting documents- Nu. 50,000.00 (	Tshering Dorji(10605000307)	Tashi Phuntsho(10602001096)	50,000.00
51	Commercial Agriculture CARLEP Project, Wengkhar, Monggar	17129	13	3.3.21	Excess payment to supplier due to payment beyond quoted rate- Nu. 186,806.4	Tshering Dorji(10605000307)	Tashi Phuntsho(10602001096)	186,806.40

52	Commercial Agriculture CARLEP Project, Wengkhar, Monggar	17129	15	3.3.21	Excess payment to supplier due to payment beyond quoted rate - Nu. 95,250.0	Sanga Choden(11111000790)	Chorten Gyeltshen(11603003051)	95,250.00
53	Regional Livestock Development Centre (RLDC), Tshimasham , Chhuka	17280	1.13	3.3.21	Excess payment for non- delivery of Tyres amounting Nu.26,250.00 vis-à-vis uneconomical consumption of Tyres	Sonam Dorji(10204000811)	Basant Sharma(10304002674)	26,250.00
54	Regional Livestock Development Centre (RLDC), Tshimasham , Chhuka	17280	1.11	3.3.21	Extravagant purchases of Gho and Kira amounted Nu.78,790.00 not supported by recipients' acknowledgements and excess payment Nu.28,800.00 due to rates differential	Sonam Dorji(10204000811)	Basant Sharma(10304002674)	107,590.00
55	Regional Livestock Development Centre (RLDC), Tshimasham , Chhuka	17280	1.1	3.3.21	Double payment of Nu. 36,803.00	Basant Sharma(10304002674)	Basant Sharma(10304002674)	36,803.00
56	Regional Livestock Development Centre (RLDC), Tshimasham , Chhuka	17280	2.5	3.3.21	Excess payment of TA/DA Nu.700,816.00	Basant Sharma(10304002674)	Basant Sharma(10304002674)	700,816.00

57	Ugyen Wangchuck Institute for Conservation & Environment (UWICE) Lamegonpa , Bumthang	17107	5	3.3.21	Inadmissible payment of TA/DA on Leave	Kaka Tshering(11410009010), Sherub (11410000271)	Kaka Tshering(11410009010), Sherub (11410000271)	4,980.00
58	Ugyen Wangchuck Institute for Conservation & Environment (UWICE) Lamegonpa , Bumthang	17107	4	3.3.21	Excess payment of DSA due to wrong application	Pema Lhazom(10709002384)	Rigzin Namdol(11508003948)	6,000.00
59	Ugyen Wangchuck Institute for Conservation & Environment (UWICE) Lamegonpa , Bumthang	17107	3	3.3.21	Excess payment of TA/DA	Sherub (11410000271)	Rigzin Namdol(11508003948)	6,120.00
60	Ugyen Wangchuck Institute for Conservation & Environment (UWICE) Lamegonpa , Bumthang	17107	6	3.3.21	Excess reimbursement due to erroneous computation	Tshewang Dorji(10714000696)	Rigzin Namdol(11508003948)	1,866.42
61	Ugyen Wangchuck Institute for Conservation & Environment (UWICE) Lamegonpa , Bumthang	17107	7	3.3.21	Excess payment on Vehicle Hiring/Transportation charges	Sherub (11410000271)	Sherub (11410000271)	2,700.00
62	Wangchuck Centennial National Park (WCNP), Bumthang	17127	2.1	3.3.21	Excess payment due to short execution of works - Nu. 171,866.20 (3.3.21)	Chhimi Tenzin(10603000582)	Pema Doengyel(10101004727)	171,866.20

63	Wangchuck Centennial National Park (WCNP), Bumthang	17127	1	3.3.21	Excess payment made in the Construction of gabion wall along the Dhur Tshachu trails - Nu. 121,068.63 (3.3.21)	Chhimi Tenzin(10603000582)	Chhimi Tenzin(10603000582)	121,068.63
64	Wangchuck Centennial National Park (WCNP), Bumthang	17127	2.2	3.3.21	Payment made for work not done – Nu. 10,000.00 (3.3.21)	Chhimi Tenzin(10603000582)	Pema Doengyel(10101004727)	10,000.00
65	Commercial Agriculture CARLEP Project, Wengkhari, Monggar	17129	3	3.3.34	Excess payment of hire charges (excavator) in land development at Tsakaling- Nu. 276,900.00	Phub Dorji(10104000805)	Kunzang Tshering(10504001233)	276,900.00
66	Commercial Agriculture CARLEP Project, Wengkhari, Monggar	17129	1.2	3.3.34	Payment made for works not executed - Nu. 245,338.65 (5.1.14)	Tenzin Tobgyel(10605001152)	Tenzin Tobgyel(10605001152)	245,338.65
67	Commercial Agriculture CARLEP Project, Wengkhari, Monggar	17129	1.1	3.3.34	Non-deduction of RCC works from CB wall in superstructure works - Nu. 10,050.00	Tenzin Tobgyel(10605001152)	Tenzin Tobgyel(10605001152)	10,050.00
68	Commercial Agriculture CARLEP Project, Wengkhari, Monggar	17129	10.1	3.3.34	Difference in the quantity of fuel purchased and consumed - Nu. 409,003.00	Chhimi Dakpa(10713002081)	Kuenzang Peldon(11001001297)	409,003.00

69	Bhutan Agriculture & Food Regulatory Authority (BAFRA), MoAF	17261	1	3.3.7	Non-reconciliation of budgetary expenditure vis-à-vis budgetary releases by Nu. 416,165.31 (3.3.7)	Leki Dorji(12005001818)	Tashi Samdup(11410005634)	416,165.31
70	Department of Agriculture, MoAF, Thimphu	17219	2	3.3.7	Non-reconciliation of budgetary expenditure vis-à-vis budgetary releases by Nu. 918,925.00	Meera Devi Darjee(10309001140)	Pema Wangda(11608001432)	918,925.00
71	National Highland Research & Development Centre (NHLR&DC), Jakar, Bumthang	17118	1	3.3.7	Discrepancies in Non-Revenue Deposit and Payment – Nu. 266,807.00 (3.3.7)	Deki Yangzom(11704002561)	Vijay Raika Monger(11315000378)	266,807.00
72	Nature Conservation Division, DoFPS, Taba (BTF Project-M8184Y17 Enhancing the Conservation of Bhutan Takin, the National Animal)	17284	1.2	3.3.8	Execution of substandard works (3.3.8)	Dorji Tshering(11506001926)	Sonam Wangdi(11505002393)	-
73	Rural Development & Climate Change response Program EU funded, Directorate Services, MoA&F	17133	3.3	3.3.8	Non-functioning of LED tubes (3.3.8)	Kuenzang Wangchuk(10101004586)	Ugyen Wangchuk(11502000605)	-
74	Rural Development & Climate Change response Program EU funded, Directorate Services, MoA&F	17133	3.2	3.3.8	Leakage in the water pipe and seepage in the building walls (3.3.8)	Kuenzang Wangchuk(10101004586)	Ugyen Wangchuk(11502000605)	-

75	Rural Development & Climate Change response Program EU funded, Directorate Services, MoA&F	17133	3.1	3.3.8	Damaged RRM wall behind the Building (3.3.8)	Kuenzang Wangchuk(10101004586)	Ugyen Wangchuk(11502000605)	-
76	Rural Development & Climate Change response Program EU funded, Directorate Services, MoA&F	17133	2	3.3.8	Defective works in Construction of five units ESP staff quarter at National Nublang Breeding Centre, Tashiyangphu, Tashigang. (3.3.8)	Sonam Tenzin(10606000331)	Dendup (10302002791)	-
77	Rural Development & Climate Change response Program EU funded, Directorate Services, MoA&F	17133	1	3.3.8	Defective works in the intake tank at source in the Renovation of Yabrang-Saling Irrigation Channel under Phongmey Gewog, Trashigang (3.3.8)	Tashi Wangdi(12006001853)	Karma Tshethar(11602002480)	-
Total Amount								121,601,394.76

2 Ministry of Education

SN	Agency Name	AIN	Para	AIMS Code	Observation Title	Direct	Supervisory	Amount
1	secretariat (LC Account) & Sherig Endowment Fund (CD Account), MoE Thimphu	17223	1	2.1.16	Excessive grant of advances and resultant misuse - Nu. 1,326,419.55 (2.1.16)	Tashi (10905001424)	Jai Bir Rai(10211004952)	1,225,424.00

2	Bhutan Council for School Examination & Assessment	17499	1	2.1.3	In-admissible payment of DSA and Mileage - Nu. 92,240.00 (2.1.3)	Chandra Bdr Pradhan(11309001220), Dorji Gyeltshen(11912002100), Gempo Dorji(10101004315), Karma (11606001678), Karma Tshering(10604000110), Kusum Latha Sharma(11214001988), Ngawang Drakpa(11106002930), Pem Chhoki Gyamtsho(11213000963), Pema Lhazin(109060021	Loden Chozin(10603000774), Pema Wangdi(10101003841), Sapna Subba(11208002031), Sharda Rai(11211000938), Shriman Gurung(10303000006)	92,240.00
3	Bhutan Council for School Examination & Assessment	17499	2	3.3.26	Irregularity observed in the disposal of answer script (3.3.26)	Dorjee Wangchuk(11208002368), Kencho Dem(11008000291), Kinley Dorji(11812000436), Sapna Subba(11208002031)	Kesang Deki Tshering(11410009207)	-
4	Bhutan Council for School Examination & Assessment	17499	3	3.3.5	Irregularities noted in issuance of certificates vis-à-vis revenue generated (3.3.5)	Karma Chuki(11410005302), Sonam Tshering(10705004375)	Kesang Deki Tshering(11410009207)	-
5	Bhutan Council for School Examination & Assessment	17499	4	3.3.6	Non availability of cancelled e-receipts - Nu. 13,600.00 (3.3.6.)	Kinley Namgay(11410001726), Tandin Pemo(11411001901)	Kinley Namgay(11410001726)	6,700.00
Total Amount								1,324,364.00

3 Ministry of Economic Affairs

SN	Agency Name	AIN	Para	AIMS Code	Observation Title	Direct	Supervisory	Amount
1	Department of Intellectual Property	17348	1	2.1.3	Inadmissible payment of post-paid data package charge Nu.20102	Kinley Tenzin Wangchuk(11410008916)	Kinley Tenzin Wangchuk(11410008916)	20,102.00

2	Regional Trade & Industry Office (DOT), Thimphu	17347	1	3.3.26	Non collection of rental charges – Nu Nu.58, 330.00	Karma Choden(11608003612)	Tshering Dem(11306002179)	58,330.00
Total Amount								78,432.00

4 Ministry of Finance

SN	Agency Name	AIN	Para	AIMS Code	Observation Title	Direct	Supervisory	Amount
1	Regional Revenue and Customs Office (RRCO) Thimphu (duplicate)	17459	1	2.1.3	Inadmissible payment of House Rent Allowance on Long Term Studies - 25,437.00 (2.1.3)	Pema Namgyel(10705001476)	Ugyen Norbu(11107000717)	25,437.00
2	Regional Revenue and Customs Office (RRCO) Thimphu (duplicate)	17459	2	2.2.32	Excess payment due to award of contract to the supplier other than the lowest evaluated bidder - Nu. 109,600.00 (2.2.32)	Kinga Norbu(11410008184)	Ugyen Norbu(11107000717)	109,600.00
3	Regional Revenue and Customs Office (RRCO) Samtse including Check posts at Samtse, Gomtu, Bindu and Jitti	17138	1	3.3.32	Potential loss in revenue due to deficiencies on income declaration/assessment on export of boulders, crushed stone and stone chips	Tshering Dorji(11208000180)	Bimal Kumar Pradhan(10205007731)	30,008,783.66
Total Amount								30,143,820.66

5 Ministry of Home and Cultural Affairs

SN	Agency Name	AIN	Para	AIMS Code	Observation Title	Direct	Supervisory	Amount
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1	Regional Immigration Office, Dol, MoHCA, Samdrupjongkhar	17188	1	2.1.19	Pending fine collection from the employer of illegal immigrants Nu. 376,200.00	NIMA DHENDUP Construction(1777), Thinley Phuntsho(11605003275)	Kunzang Namgay(11008000653)	376,200.00
2	Gasa Dzong Conservation Project	17443	2	2.1.22	Non-preparation of Materials and labour consumption statement	Sonam Tobgay(11605000849)	Sonam Tobgay(11605000849)	-
3	Regional Immigration Office, Samtse	17341	2.1	2.1.22	Non-ascertainment of revenue collectable due to the lack of access to the IIMS	Kinzang Wangdi(11501001204)	Kinga Pelden(10310000903)	-
4	Regional Immigration Office, Samtse	17341	1.1	2.1.22	Unclaimed Security Deposit	Tashila (10608000227)	Kinga Pelden(10310000903)	150,690.00
5	Gasa Dzong Conservation Project	17443	7	3.2.13	Balance materials and its stock transfer	Tshering Wangdi Rai(11812002709)	Sonam Tobgay(11605000849)	-
6	Gasa Dzong Conservation Project	17443	6	3.2.5	Non disposal of obsolete materials	Tshering Wangdi Rai(11812002709)	Sonam Tobgay(11605000849)	-
7	Regional Immigration Office, Dol, MoHCA, Samdrupjongkhar	17188	2	3.2.5	Non-surrender of obsolete/unserviceable items to the Department of National Property	Sonam Chogyel(11105002242)	Kunzang Namgay(11008000653)	-
8	Gasa Dzong Conservation Project	17443	1	3.3.21	Excess payment to contractor	Sonam Tobgay(11605000849)	Sonam Tobgay(11605000849)	232,821.24
9	Explosive Management Division:Expenditure Management (RBP), Phuentsholing	17295	1	3.3.26	Non-remittance of TDS by the customers	Ugyen Dorji(11915000981)	Wangchukla (11501000403)	132,003.18

10	Gasa Dzong Conservation Project	17443	3	3.3.33	Actual work done value do not commensurate actual cost incurred by project resulting extra cost overrun NU.59.764 milion.	Sonam Tobgay(11605000849)	Sonam Tobgay(11605000849)	-
11	Gasa Dzong Conservation Project	17443	5	3.3.34	Wastage of materials	Tshering Wangdi Rai(11812002709)	Sonam Tobgay(11605000849)	-
12	Gasa Dzong Conservation Project	17443	4	3.3.34	Excess deployment of laborers	Sonam Tobgay(11605000849)	Sonam Tobgay(11605000849)	-
Total Amount								891,714.42

6 Ministry of Information and Communication

SN	Agency Name	AIN	Para	AIMS Code	Observation Title	Direct	Supervisory	Amount
1	Road Safety and Transport Authority (RSTA), Head quarters (HQ), MoIC - LC Account & Revenue Account	17311	1	2.1.22	Purchase of uniform booked under closed work account without actually procured - Nu. 1,199,700.00 (2.1.22)	Ugyen Norbu(11410004136)	Ugyen Norbu(11410004136)	1,199,700.00
2	ADB funded Project "Air Transport Connectivity Enhancement Project - additional financing (Grant No. 0484)", DoAT, Paro, MoIC	17262	2	2.1.3	Ineligible payment for utility vehicle and work monitoring & supervision fee – Nu. 2,745,000.00 (2.1.3)	Gyaltshen Consultancy(108), Jamyang Tenzin Dorji(10811001701), RINSON Construction Company Private Limited(1965)	Karma Wangchuk(11410000540)	2,745,000.00

3	ADB funded Project "Air Transport Connectivity Enhancement Project - additional financing (Grant No. 0484)", DoAT, Paro, MoIC	17262	1	2.2.27	Un-justified grant of time extension (2.2.27)	Gyaltshen Consultancy(108), Jamyang Tenzin Dorji(10811001701), RINSON Construction Company Private Limited(1965)	Karma Wangchuk(11410000540)	-
4	Department of Air Transport (DoAT), MoIC, Paro	17283	2 & 2.1	2.2.33	Irregularities in construction of Re-surfacing of run-way 15-33, re-construction of taxiway and other improvement works in Paro International Airport & 2.1 2.1 Non-fulfillment of personnel as per the Employer's requirement (2.2.33)	Jamyang Tenzin Dorji(10811001701), Sonam Dorji(11807000951), UNITED Consultancy(128), Yogesh Sanyasi(11807001644)	Karma Wangchuk(11410000540)	-
5	ADB funded Project "Air Transport Connectivity Enhancement Project - additional financing (Grant No. 0484)", DoAT, Paro, MoIC	17262	4	2.2.33	Irregularities in hiring of additional consultant key experts and its modus operandi of payment to architect and structural engineer (2.2.33)	Gyaltshen Consultancy(108), Jamyang Tenzin Dorji(10811001701)	Karma Wangchuk(11410000540)	-
6	Department of Air Transport (DoAT), MoIC, Paro	17283	1	2.2.35	Breach of Contract Clause on price adjustment and resultant excess payment – Nu. 678,431.65 (2.2.35)	PENJOR Construction Private Limited(1958), Progressive Research & Consultancy Services(101), Sangay Tenzin(10810001796)	Karma Wangchuk(11410000540)	678,431.65

7	Department of Air Transport (DoAT), MoIC, Paro	17283	2.2	3.3.13	Flaws in the inclusion of 10% contractor's profit, 5% operational area charges and restricted working hours, 3% local tax and 5% contingencies for preparation of departmental estimate and acceptance of abnormally unbalance quoted bids (3.3.13)	Jamyang Tenzin Dorji(10811001701), UNITED Consultancy(128)	Karma Wangchuk(11410000540)	-
8	ADB funded Project "Air Transport Connectivity Enhancement Project - additional financing (Grant No. 0484)", DoAT, Paro, MoIC	17262	3	3.3.21	Overpayment in Construction of Course Rubble Masonry (CRM) and brick walls – Nu. 281,865.00 (3.3.21)	Gyaltshen Consultancy(108), Jamyang Tenzin Dorji(10811001701), RINSON Construction Company Private Limited(1965)	Karma Wangchuk(11410000540)	281,865.00
Total Amount								4,904,996.65

7 Ministry of Labor and Human Resources

SN	Agency Name	AIN	Para	AIMS Code	Observation Title	Direct	Supervisory	Amount
1	Department of Employment and Human Resources (incl. Revolving Fund Account No. 100891593)	17307	1	2.2.16	Outstanding advances of CD account amounting to Nu. 7,095,500.00 (2.2.16)	Pema Gyeltshen(11607002847)	Sherab Tenzin(11410001584)	7,095,500.00

2	GoI PTA "Critical Skill Development in Economic Sector" implemented by Department of Employment and Human Resources.	17286	1	2.2.38	60% advance payments made to training Institutes–Nu. 9,797,760.00 (2.2.38)	Jit Bahadur Bhandari(11308000691), Rattu (11906001008)	Tenzin Choden(11410008714)	9,797,760.00
Total Amount								16,893,260.00

8 Ministry of Work and Human Settlement

SN	Agency Name	AIN	Para	AIMS Code	Observation Title	Direct	Supervisory	Amount
1	Department of Engineering Services (DES), MoWHS	17345	3	2.2.28	Non-execution of RCC counterfort walls as per drawing and design (2.2.28)	Samten Wangchuk(10602001715), Tashi Tobgay(10904003032)	Dechen Norbu(10711000825), Tenzin (11701000897)	-
2	Department of Engineering Services (DES), MoWHS	17345	5	2.2.32	Non-adjustment of rates for RRM works for deviations beyond 20% resulting in overpayment - Nu.159,677.10 (2.2.32)	Rinchen Chopel(11607001335)	Namgyel Wangchuk(11411002349)	159,677.10
3	Department of Engineering Services (DES), MoWHS	17345	4.1	3.2.1	Non installation of plastic storage tank- Nu.10,200.00 (3.2.1)	Parsuram Rai(11308000246)	Tashi Tobgay(10904003032)	10,200.00
4	ADB funded Project 'Secondary Towns Urban Development' (BHU 3674) implemented by DES, MoWHS	17397	1.3	3.2.6	Defective installation of water meter (3.2.6)	Dechen Dorji(11514001833)	Budhi Man-Pradhan(11803001059), Jigme Jamtsho(11505001226)	-

5	ADB funded Project 'Secondary Towns Urban Development' (BHU 3674) implemented by DES, MoWHS	17397	1.2	3.2.6	Item provided other than specification and acceptance of Defective Works (3.2.6)	Dechen Dorji(11514001833)	Budhi Man-Pradhan(11803001059), Jigme Jamtsho(11505001226)	-
6	ADB funded Project 'Secondary Towns Urban Development' (BHU 3674) implemented by DES, MoWHS	17397	1.1	3.2.6	Irregularities in improvement of urban water supply works in Trashigang- Nu.34,073,528.92 (3.2.6)	Dechen Dorji(11514001833)	Budhi Man Pradhan(11803001059), Jigme Jamtsho(11505001226)	34,073,528.92
7	Department of Engineering Services (DES), MoWHS	17345	4.2	3.2.6	Acceptance of defective compound lightening works - Nu.282,106.97 (3.2.6)	Rinchen Chopel(11607001335)	Namgyel Wangchuk(11411002349)	282,106.97
8	Department of Engineering Services (DES), MoWHS	17345	2	3.2.8	Undue delay in construction of Integrated Check Point at Bumpagang (3.2.8)	Dechen Norbu(10711000825), Samten Wangchuk(10602001715), Tashi Tobgay(10904003032), Tempa Gyeltshen(11506003226), Tshering Norbu(12005001474)	Tenzin (11701000897)	-
9	Department of Engineering Services (DES), MoWHS	17345	1	3.2.8	Undue delay in construction of Integrated Check Point at Rinchending (3.2.8)	Dechen Norbu(10711000825), Parti Man Mahat(11803000335), Sonam Phuntsho(10101000184), Tashi Tobgay(10904003032), Tempa Gyeltshen(11506003226)	Tenzin (11701000897)	-
10	Regional Office, DoR, Lobesa	17470	1	3.2.8	Undue delay in completion of contract work (3.2.8)	Ashok Rai(11109002018), Tshering Wangmo(10801000440)	Karma Tenzin(11905001189)	-
11	Regional Office, DoR, Lobesa	17470	2	3.3.21	Double payment made to BOD Nu. 14,685.87 (3.3.21)	Tshering Dorji(11513001186)	Karma Tenzin(11905001189)	14,685.87

12	ADB funded Project 'Secondary Towns Urban Development' (BHU 3674) implemented by DES, MoWHS	17397	2	3.3.32	Overpayment in construction of Intake for Ranjung water supply - Nu.610,574.40 (3.3.22)	Dechen Dorji(11514001833)	Budhi Man Pradhan(11803001059), Jigme Jamtsho(11505001226)	610,574.40
Total Amount								35,150,773.26

B DZONGKHAG ADMINISTRATIONS

1 Dagana Dzongkhag Administration

SN	Agency Name	AIN	Para	AIMS Code	Observation Title	Direct	Supervisory	Amount
1	Dzongkhag Administration, Dagana	17477	1.3	1.2.6	Excess payment due to less execution of work Nu. 1,517,429.13 (1.2.6)	DHOENYOE KHORLO Construction(7825), Mani Kumar Ghishing(10304001541), Sonam Tobgay(10905002374)	Jamyang Dorji(10712002444)	1,517,429.13
2	Dzongkhag Administration, Dagana	17477	10	2.1.3	Payment of salary during Extra Ordinary Leave Nu. 75,010.00 (2.1.3)	Sonam Choden(10905005487)	Sangay Dorji(11606000955)	75,010.00
3	Dzongkhag Administration, Dagana	17477	9	2.1.3	In-admissible payment of Difficulty Area Allowances Nu. 220,000.00 (2.1.3)	Binod Rai(21203001041), Boley Raj Rai(11206002281), Chandra Bahadur. Poju Gurung(10306000014), Cheki Wangchuk(10301000463), Chogay Lhendup(11513001481), Dal Bahadur Gurung(10307000367), Damcho Gyeltshen(11504003224), Dawa Zangmo(10310000778).	Sangay Dorji(11606000955)	220,000.00
4	Dzongkhag Administration, Dagana	17477	8	2.1.3	In-admissible payment of contract allowance Nu. 65,148.00 (2.1.3)	Gyembo Tshering(10501000570)	Sangay Dorji(11606000955)	65,148.00

5	Dzongkhag Administration, Dagana	17477	7	2.1.3	Payment of professional allowances of sub-level employees pegged to position level resulted in excess payment Nu. 95,040.00 (2.1.3)	Sonam Lhamo(10716000357), Tashi Dorji(11410001587)	Sangay Dorji(11606000955)	24,920.00
6	Dzongkhag Administration, Dagana	17477	6	2.1.3	Inadmissible payment of Professional Allowances Nu. 34,042.00 (2.1.3)	Sangay Tenzin(11506005504)	Sangay Dorji(11606000955)	34,042.00
7	Dzongkhag Administration, Dagana	17477	1.2	2.2.17	Non levy of liquidated damages for deferral of contract work beyond maximum period covered by LD clause Nu.1,278,870.52 (2.2.17)	DHOENYOE KHORLO Construction(7825), Mani Kumar Ghishing(10304001541), Sonam Tobgay(10905002374)	Jamyang Dorji(10712002444)	1,278,870.52
8	Dzongkhag Administration, Dagana	17477	3	2.2.19	Non-Recovery of Mobilization Advances from the Contractors Nu. 89,998.00 (2.2.19)	Pelling Builder(8259), Yeshey Jamtsho(11312003125)	Sangay Dorji(11606000955)	89,998.00
9	Dzongkhag Administration, Dagana	17477	1.1	2.2.21	Non deduction of discount/rebate from the final bill Nu. 2,000,000.00 (2.2.21)	DHOENYOE KHORLO Construction(7825), Mani Kumar Ghishing(10304001541), Sonam Tobgay(10905002374)	Jamyang Dorji(10712002444)	2,000,000.00

10	Dzongkhag Administration, Dagana	17477	12	2.2.31	Diary and Bio-gas not constructed despite providing materials (2.2.31)	Bishnu Maya Kafley(11205000787)	Pema Wangchuk(11704001837)	-
11	Dzongkhag Administration, Dagana	17477	4	3.2.6	Defective works requiring rectification for the construction of bus terminal at Dagana (3.2.6)	DHOENDRUP Construction(3086), Machi Pelha(11410002066)	Jamyang Dorji(10712002444)	-
12	Dzongkhag Administration, Dagana	17477	11	3.3.2	Underutilization of Maize Dryer (3.3.2)	Devi Charan Bhandari(11108001045)	Devi Charan Bhandari(11108001045)	-
13	Dzongkhag Administration, Dagana	17477	2	3.3.21	Excess payment on plain cement concrete (PCC) work in the Construction of Pedestrian footpath with railing at Daga Town Nu.182,491.20 (3.3.21)	D.K Construction(4102), Machi Pelha(11410002066)	Jamyang Dorji(10712002444)	182,491.20
14	Dzongkhag Administration, Dagana	17477	5.1	3.3.21	Excess payment due to erroneous application of rates Nu. 261,400.00 (3.3.21)	Bishnu Bhakta Dahal(11305001617)	Devi Charan Bhandari(11108001045)	261,400.00
Total Amount								5,749,308.85

2 Haa Dzongkhag Administration

SN	Agency Name	AIN	Para	AIMS Code	Observation Title	Direct	Supervisory	Amount
1	Dzongkhag Administration, Haa	17225	18	2.1.19	Outstanding land tax for Haa town Nu. 576,594.55 (2.1.19)	Nakchung (10204001533), Sangay Dakpa(11101001173)	Kinzang Dorji (10808000710)	576,594.55

2	Dzongkhag Administration, Haa	17225	1	2.1.3	Inadmissible payment in the construction of Goodule at Dzongda's Residence – Nu. 100,000.00 (2.1.3)	Chencho Dorji(10806000423)	Phurba Wangdi(11910000364)	100,000.00
3	Dzongkhag Administration, Haa	17225	4	2.2.17	Non-levy of Liquidated Damages – Nu. 86,426.88 (2.2.17)	Temba (10608003266), Tshewang Dorji(10601002389)	Phurba Wangdi(11910000364)	86,426.88
4	Dzongkhag Administration, Haa	17225	17	2.2.18	Non-adjustment of PW advances – Nu. 11,340,311.72 (2.2.18)	Ashok Gurung(10301000111)	Phurba Wangdi(11910000364)	11,340,311.72
5	Dzongkhag Administration, Haa	17225	5	2.2.22	Non execution of providing and fixing of white vitreous China cistern as per BoQ specification – Nu. 26,890.46 (2.2.22)	DRUK HIMALAYAN Construction Private Limited(2481), K. NAWANG Private Limited(5466), Kuenley Gyeltshen(10806001521), Rinchen Dorji(11607001336)	Nakchung (10204001533)	26,890.46
6	Dzongkhag Administration, Haa	17225	7.5	2.2.28	Defective work in execution of Bhutanese type GRC traditional cornices (2.2.28)	DRUK HIMALAYAN Construction Private Limited(2481), Rinchen Dorji(11607001336)	Nakchung (10204001533)	-
7	Dzongkhag Administration, Haa	17225	7.1	2.2.31	Payment made for BoQ item work not executed – Nu. 228,300.00 (3.2.21)	DRUK HIMALAYAN Construction Private Limited(2481), Pasang Tobgay(11107001432)	Nakchung (10204001533)	228,300.00
8	Dzongkhag Administration, Haa	17225	16.1	3.2.6	Defective work in constructing RRM open surface drain – Nu. 104,863.50 (3.2.6)	Dragding construction(7937), Rinzin Phurba(10103000782)	Nakchung (10204001533)	104,863.50

9	Dzongkhag Administration, Haa	17225	15.2	3.2.6	Defective in excavation of road formation/trace/box cutting – Nu. 10,830,000.00 (3.2.6)	DRUK HIMALAYAN Construction Private Limited(2481), Tashi Tobgay(12007002260)	Nakchung (10204001533)	10,830,000.00
10	Dzongkhag Administration, Haa	17225	15.1	3.2.6	Wasteful Expenditure on the construction of farm road from Celela to Sertena – Nu.12,162,147.00.00 (3.2.6)	DRUK HIMALAYAN Construction Private Limited(2481), Tashi Tobgay(12007002260)	Nakchung (10204001533)	12,162,147.00
11	Dzongkhag Administration, Haa	17225	8.2	3.2.6	Defective work in providing and laying wet mix macadam – Nu. 394,380.00 (3.2.6)	GYEMO Construction(4854), Kirtiman Rai(11207000407)	Nakchung (10204001533)	394,380.00
12	Dzongkhag Administration, Haa	17225	14.1	3.2.6	Defective work in excavation of road formation/trace/box cutting – Nu. 3,504,800.00 (3.2.6)	Kirtiman Rai(11207000407), RUBJIB PASSANG NORPHEL Construction(6409)	Nakchung (10204001533)	3,504,800.00
13	Dzongkhag Administration, Haa	17225	14.2	3.2.6	Defective work in Construction of V-shaped earthen drain (Nu. 95,400.00) (3.2.6)	Kirtiman Rai(11207000407), RUBJIB PASSANG NORPHEL Construction(6409)	Nakchung (10204001533)	95,400.00
14	Dzongkhag Administration, Haa	17225	6.3	3.2.6	Defective in providing and laying of plumbing & sanitary works (3.2.6)	K. NAWANG Private Limited(5466), Kuenley Gyeltshen(10806001521)	Nakchung (10204001533)	-

15	Dzongkhag Administration, Haa	17225	6.2	3.2.6	Defective in providing & laying of second-class brick (250mm thick) work in superstructure (3.2.6)	K. NAWANG Private Limited(5466), Kuenley Gyeltshen(10806001521)	Nakchung (10204001533)	-
16	Dzongkhag Administration, Haa	17225	7.4	3.2.6	Defective work in providing and laying of plumbing & sanitary fittings (3.2.6)	DRUK HIMALAYAN Construction Private Limited(2481), Rinchen Dorji(11607001336)	Nakchung (10204001533)	-
17	Dzongkhag Administration, Haa	17225	7.3	3.2.6	Defective work in providing & laying of second class half brick (250mm) work in superstructure (3.2.6)	DRUK HIMALAYAN Construction Private Limited(2481), Rinchen Dorji(11607001336)	Nakchung (10204001533)	-
18	Dzongkhag Administration, Haa	17225	7.2	3.2.6	Defective work in providing & laying RCC plinth protection with broom or brush finish including drain complete – Nu. 111,195.00 (3.2.6)	DRUK HIMALAYAN Construction Private Limited(2481), Rinchen Dorji(11607001336)	Nakchung (10204001533)	111,195.00
19	Dzongkhag Administration, Haa	17225	10.3	3.2.6	Defective work in providing & laying NP2 class R.C pipes – Nu. 104,863.50 (3.2.6)	Rinzin Phurba(10103000782), TASHI LHENDRUP WANGLING Construction(3900)	Nakchung (10204001533)	104,863.50

20	Dzongkhag Administration, Haa	17225	3	3.3.21	Excess payment for fabrications of steel railings for road divider work at Haa town – Nu.95,595.00 (3.3.21)	Sangay Dakpa(11101001173)	Nakchung (10204001533)	95,595.00
21	Dzongkhag Administration, Haa	17225	8.1	3.3.8	Non-execution of work for providing and laying Granular Sub-base course (GSB) as per BoQ specification (3.3.8)	GYEMO Construction(4854), Kirtiman Rai(11207000407)	Nakchung (10204001533)	-
22	Dzongkhag Administration, Haa	17225	13	3.3.8	Non-execution of work for providing and laying GSB as per BoQ specification and defective for the maintenance of farm road from Mochu to Bebji – Nu. 1,000,000.00 (3.3.8)	Dragding construction(7937), Rinzin Phurba(10103000782)	Nakchung (10204001533)	1,000,000.00
23	Dzongkhag Administration, Haa	17225	12	3.3.8	Non-execution of work for providing and laying GSB as per BoQ specification and defective thereof for the maintenance of Dungkhag to Bebji via Mochu farm road – Nu. 1,001,000.00 (3.3.8)	Dragding construction(7937), Rinzin Phurba(10103000782)	Nakchung (10204001533)	1,001,000.00

24	Dzongkhag Administration, Haa	17225	11	3.3.8	Non-execution of work for providing and laying GSB as per BoQ specification and defective work thereof for the improvement of Pajab to Shaba/Shebji farm road – Nu. 1,459,900.00 (3.3.8)	Dragding construction(7937), Rinzin Phurba(10103000782)	Nakchung (10204001533)	1,459,900.00
25	Dzongkhag Administration, Haa	17225	10.2	3.3.8	Execution of sub-standard work for providing and laying hammer dressed stone edging as per BoQ specification – Nu.157,680.00 (3.3.8)	Rinzin Phurba(10103000782), TASHI LHENDRUP WANGLING Construction(3900)	Nakchung (10204001533)	157,680.00
26	Dzongkhag Administration, Haa	17225	10.1	3.3.8	Non-execution of work for providing and laying Granular Sub-base course (GSB) as per BoQ specification – Nu. 2,295,500.00 (3.3.8)	Rinzin Phurba(10103000782), TASHI LHENDRUP WANGLING Construction(3900)	Nakchung (10204001533)	2,295,500.00

27	Dzongkhag Administration, Haa	17225	9	3.3.8	Defective work for providing and laying hand-packed stone filling or soling with stones and consolidation of work for the Construction of Permanent Structure farm road from Tsaphel to Haa Gonpa – Nu. 1,414,785.10 (3.3.8)	Rinchen Dorji(11607001336), TASHI LHENDRUP WANGLING Construction(3900)	Nakchung (10204001533)	1,414,785.10
28	Dzongkhag Administration, Haa	17225	16.2	3.3.8	Execution of sub-standard work in providing and laying in position plain cement concrete for footpath – Nu. 65,513.90 (3.3.8)	Dragding construction(7937), Rinzin Phurba(10103000782)	Nakchung (10204001533)	65,513.90
Total Amount								47,156,146.61

3 Punakha Dzongkhag Administration								
SN	Agency Name	AIN	Para	AIMS Code	Observation Title	Direct	Supervisory	Amount

1	Dzongkhag Administration, Punakha	17469	1	2.1.22	Releasing of full payment before actual completion of work - Nu.2,961,539.00 (3.5.10)	Rinchen Wangdi(12004004094)	Cheney Dorji(11514003648), Gaylong (11410006776), Karma Drukpa(11308003106), Phub Tshering(11401000278), Samten Phuntsho(11007000973), Sangay Om(10302002176), Sangay Thinley(10602000623), Tobgay (11514004159), Ugyen Tshering(10806000497)	2,961,539.00
2	Dzongkhag Administration, Punakha	17469	3	3.3.21	Excess payment to contractor due to wrong application of rates - Nu. 352,332.60 (3.1.22)	Kancha Rai(10205004616)	Tobgay (11514004159)	352,332.60
3	Dzongkhag Administration, Punakha	17469	2.1	3.3.21	Non recovery of bitumen cost from the contractor - Nu. 319,283.15 (3.5.5)	Kancha Rai(10205004616)	Tobgay (11514004159)	242,931.00
Total Amount								3,556,802.60

4 Sarpang Dzongkhag Administration

SN	Agency Name	AIN	Para	AIMS Code	Observation Title	Direct	Supervisory	Amount
1	Dzongkhag Administration, Sarpang	17461	2	2.2.1	Direct procurement of construction materials - Nu. 639,848.00 (2.2.1)	Karma Galay(10711001987)	Karma Galay(10711001987)	639,848.00

2	Dzongkhag Administration, Sarpang	17461	1	2.2.38	Lapses in the improvement works on Yoezergang to Tikshingzor and Pemacholing farm road under Tareything Gewog, Sarpang (2.2.38)	BIKTSHO CONSTRUCTION(8505), Kezang Wangmo(11109003883)	Sangay Tenzin(10710002209)	-
Total Amount								639,848.00

5 Thimphu Dzongkhag Administration

SN	Agency Name	AIN	Para	AIMS Code	Observation Title	Direct	Supervisory	Amount
1	Dzongkhag Administration, Thimphu	17333	1	2.2.22	Items not provided as per specification and excess payment thereof – Nu. 701,450.45 (2.2.22)	Pema Wangda(11604001890)	Chhabi Lal Das(11803000837)	289,481.53
2	Dzongkhag Administration, Thimphu	17333	7	2.2.3	Excess payment due to wrong application of rate analysis – Nu. 161,420.96 (2.2.32)	Tshewang Choden(10102000300)	Chhabi Lal Das(11803000837)	161,420.96
3	Dzongkhag Administration, Thimphu	17333	2	2.2.31	Payment for non-execution of work as per BOQ specification - Nu. 122,071.44 (2.2.31)	Ran Bahadur Biswa(11103001072)	Chhabi Lal Das(11803000837)	122,071.44
4	Dzongkhag Administration, Thimphu	17333	4.2	2.2.31	Payment for works not executed at site – Nu. 24,699.25 (2.2.31)	Karma (10608001395)	Chhabi Lal Das(11803000837)	24,699.25
5	Dzongkhag Administration, Thimphu	17333	5	3.2.2	Shortages of equipment - Nu.78,504 (3.2.2)	Wangdila (11601002598)	Sonam Zangpo(11410000766)	78,504.00

6	Dzongkhag Administration, Thimphu	17333	6	3.2.5	Non surrender of old laptops on issuance of new laptops (3.2.5)	Tshering Choden(11410008366)	Kencho Dorji(11407001473)	-
7	Dzongkhag Administration, Thimphu	17333	4.1	3.3.21	Acceptance of inferior quality CGI sheets and excess payment thereof - Nu. 81,057.62 (3.3.21)	Karma (10608001395)	Chhabi Lal Das(11803000837)	81,057.62
8	Dzongkhag Administration, Thimphu	17333	10	3.3.34	Payment of postpaid bills without approval from the Ministry of Finance (3.3.34)	Tashi Gyeltshen(10901001542)	Tashi Gyeltshen(10901001542)	-
Total Amount								757,234.80

6 Trongsa Dzongkhag Administration

SN	Agency Name	AIN	Para	AIMS Code	Observation Title	Direct	Supervisory	Amount
1	Dzongkhag Administration, Trongsa	17175	26.1	2.1.22	Deposit of land tax revenue into CD account - Nu. 165,348.40 (2.1.22)	Pema Zangmo(11506000155)	Pema Zangmo(11506000155)	165,348.40
2	Dzongkhag Administration, Trongsa	17175	13	2.1.3	Inadmissible payment of Pay & Allowance – Nu. 66,665.00 (2.1.3)	Younten Namgay(11605002916)	Sangay Chojay(10707001063)	66,665.00

3	Dzongkhag Administration, Trongsa	17175	11	2.1.3	Double payment of TA/DA – Nu. 238,389.00 (2.1.3)	Bishnu Lal Bishwa (Kami)(20311000405), Chimi Wangmo(11703001143), Choida (10907001589), Dorji Drakpa(10903001186), Dorji Gyeltshen(10906002166), Gem Dorji(11302001303), Gopilal Ghalley(11209000880), Gyembo (11702000155), Himal Biswa(21208000107),	Sangay Chojay(10707001063)	238,389.00
4	Dzongkhag Administration, Trongsa	17175	15	2.1.3	Inadmissible payment of mileage and TA/DA during Pre-departure to ex-country short-term training – Nu. 54,768.00 (2.1.3)	Dorji Khando(11702000643), Karma Dhendup(10703000062), Phuntsho Rinzin(10710001761), Sangay Chojay(10707001063), Sonam Dorji(11701001115), Tshewang Rinzin(11914000245)	Phuntsho Rinzin(10710001761)	54,768.00
5	Dzongkhag Administration, Trongsa	17175	5	2.1.3	Payment of professional allowances during medical leave - Nu. 20,950.00 (2.1.3)	Lham Choden(11703001613), Rinchen Gyeltshen(11914000327)	Sangay Chojay(10707001063), Tshewang Rinzin(11914000245)	20,950.00
6	Dzongkhag Administration, Trongsa	17175	4	2.1.3	Payment of professional allowances during maternity leave - Nu. 77,285.00 (2.1.3)	Dawa Zangmo(11912001493), Jamyang Lhamo(10905004495), Kinley Wangmo(11701002734), Rinzin Wangmo(11701002423), Tshering Choden(10601003705), Yeshey Yangchen(11705001488)	Sangay Chojay(10707001063), Tshewang Rinzin(11914000245)	77,285.00
7	Dzongkhag Administration, Trongsa	17175	3	2.1.3	Full payment of salary and allowance after 12 months of LTT - Nu. 126636.00 (2.1.3)	Dolley Tshering(10501002028), Kado (11701000160), Sangay Wangmo(12003002214), Tenzin (11902000516), Tshering Jamtsho(11504002947), Tshoki Dorji(11705001171)	Sangay Chojay(10707001063), Tshewang Rinzin(11914000245)	126,636.00

8	Dzongkhag Administration, Trongsa	17175	10	2.1.3	Irregular payment of mileage for travel in Pool Vehicle – Nu. 6,824.00 (2.1.3)	Karma Dhendup(10703000062), Phuntsho Rinzin(10710001761)	Karma Dhendup(10703000062), Sangay Chojay(10707001063)	6,824.00
9	Dzongkhag Administration, Trongsa	17175	9	2.1.3	Inadmissible payment of DSA during induction program - Nu. 46,500.00 (2.1.3)	Phuntsho Choden(11608000252)	Sangay Chojay(10707001063)	46,500.00
10	Dzongkhag Administration, Trongsa	17175	12	2.1.3	Inadmissible TA/DA payment for travel within 10 Km – Nu. 2,000.00 (2.1.3)	Karma Wangdi(10902001483)	Sangay Chojay(10707001063)	2,000.00
11	Dzongkhag Administration, Trongsa	17175	26.2	2.1.9	Outstanding land tax - Nu. 226,381.54 (2.1.9)	Pema Zangmo(11506000155)	Pema Zangmo(11506000155)	226,381.54
12	Dzongkhag Administration, Trongsa	17175	27	2.2.31	Handing/Taking over of work prior to completion of work - 137,174.19 (2.2.31)	Pema Zangmo(11506000155), SARAM Construction(3368)	Sonam Dorji(11701001115)	137,174.19
13	Dzongkhag Administration, Trongsa	17175	22	2.2.31	Payment made for works not executed in construction of Mani Dungkhhor Lhakhang at Khamay under Dragteng Gewog – Nu. 37,365.62 (2.2.31)	Sonam Rinchen(10904002325)	Sonam Dorji(11701001115)	37,365.62
14	Dzongkhag Administration, Trongsa	17175	2	2.3.2	Incorrect pay fixation and excess payment thereof - Nu. 5,795.00 (2.3.2)	Sonam Zangmo(10308002760)	Sangay Chojay(10707001063), Tshewang Rinzin(11914000245)	5,795.00
15	Dzongkhag Administration, Trongsa	17175	6	2.3.2	Short payment of Pay and Allowance – Nu. 103,450.00 (2.3.2)	Sangay Chojay(10707001063)	Sangay Chojay(10707001063)	103,450.00

16	Dzongkhag Administration, Trongsa	17175	7	2.4.1	Non/Short deduction of House Rent – Nu. 73,976.32 (2.4.1)	imi Wangmo(11302000637), Chimi Wangmo(11703001143), choki wangmo(12008000690), Damanti Kumari Sunwar(11802001959), Deki Seldon(10104000577), Dorji (11508004463), Dorji Drakpa(10903001186), Jambay Tangbi(11705001624), Jambay Wangmo(10101002788),	Sangay Chojay(10707001063), Sonam Dorji(11701001115)	73,976.32
17	Dzongkhag Administration, Trongsa	17175	23	3.2.7	Defective works for the construction of Footpath within town (3.2.7)	DAMNYEN Construction(3942), Pema Zangmo(11506000155)	Sonam Dorji(11701001115)	-
18	Dzongkhag Administration, Trongsa	17175	8	3.3.20	Inadmissible payment of TA/DA without supporting claim bills (Travel Allowance Claim) – Nu. 109,500.00 (3.3.20)	Tshering Dawa(11302001245)	Sangay Chojay(10707001063)	109,500.00
19	Dzongkhag Administration, Trongsa	17175	21	3.3.21	Excess payment for the construction of Water Supply for Trongsa Municipality – Nu. 66,299.00 (3.3.21)	Pema Zangmo(11506000155), SARAM Construction(3368)	Sonam Dorji(11701001115)	66,299.00
20	Dzongkhag Administration, Trongsa	17175	20	3.3.21	Excess payment for the construction of storm drainage – Nu. 26,487.50 (3.3.21)	DAMNYEN Construction(3942), Pema Zangmo(11506000155)	Sonam Dorji(11701001115)	26,487.50

21	Dzongkhag Administration, Trongsa	17175	19	3.3.21	Excess payment in construction of compound wall and toilet at Dorji Gonpa – Nu. 18,662.72 (3.3.21)	KARSEL DAWA Construction(5394), Kinzang Tenzin(11703000363)	Sonam Dorji(11701001115)	18,662.72
22	Dzongkhag Administration, Trongsa	17175	18.4	3.3.21	Excess payment for the Blacktopping of Approach Road - Nu. 160,997.25 (3.3.21)	BLUE HEAVEN Construction Private Limited(1174), Sonam Tshering(10904003143)	Sonam Dorji(11701001115)	160,997.25
23	Dzongkhag Administration, Trongsa	17175	24	3.3.21	Excess payment due to short execution of works in construction of ECCD at Taktse CS – Nu. 6,695.90 (3.3.21)	Choida (10907001589)	Sonam Dorji(11701001115)	6,695.90
24	Dzongkhag Administration, Trongsa	17175	1	3.3.7	Non-reconciliation of financial statement – Nu. 2,003,863.71	Tshering Dendup(10711001180)	Sangay Chojay(10707001063)	2,003,863.71
Total Amount								3,782,014.15

7 Wangdue Phodrang Dzongkhag Administration

SN	Agency Name	AIN	Para	AIMS Code	Observation Title	Direct	Supervisory	Amount
1	Dzongkhag Administration, Wangdue Phodrang	17466	3.2	2.1.16	Non recovery of Mobilization advance Nu.527,231.00 (2.1.16)	Ngawang Dorji(11509004413), SHAKSHING GOENPA Construction(6494)	Tshering Chophel(12004000915)	527,231.00
2	Dzongkhag Administration, Wangdue Phodrang	17466	12	2.1.16	Non adjustment of PW advances - Nu.180,000.00 (2.1.16)	Khandu Dorji(11901000845), Ugyen (11911000721)	Younten Dorji(11504002835)	180,000.00
3	Dzongkhag Administration, Wangdue Phodrang	17466	11	2.1.16	Outstanding deposit works Advances Nu. 13,951,049.97(2.1.16)	Rinzin Zangmo(10103002461)	Karma Tenzin Dorji(11502000596)	3,951,049.97

4	Dzongkhag Administration, Wangdue Phodrang	17466	13	2.1.19	Outstanding Water & Sewerage charges - Nu.77,606.00 (2.1.19)	Tsheltrim Zangmo(10708003100)	Sangay Lhamo(11704001325)	77,606.00
5	Dzongkhag Administration, Wangdue Phodrang	17466	8	2.1.3	Inadmissible payment of transfer benefits Nu. 25,701.00 (2.1.3)	Yonten Jamtsho(10806001173)	Tenzin Phuntsho(11101001771)	25,701.00
6	Dzongkhag Administration, Wangdue Phodrang	17466	7	2.1.7	Close Work payment booked Nu.5,078,508.00 (2.1.7)	Karma Lhadon(10703002475), Ngawang Dorji(11509004413), Tashi Dema(11705000891)	Dhodo (10504001051), Tshering Chophel(12004000915), Ugyen (11903001091)	5,078,508.00
7	Dzongkhag Administration, Wangdue Phodrang	17466	4.1	2.2.25	Non-availability of Estimates and Technical Approval (2.2.25)	Tandin Zangmo(11503004288)	Sangay Lhamo(11704001325)	-
8	Dzongkhag Administration, Wangdue Phodrang	17466	4.3-i	2.2.29	Bullet Camera supplied with lower Optical Zoom specification (2.2.29)	Tandin Zangmo(11503004288)	Sangay Lhamo(11704001325)	-
9	Dzongkhag Administration, Wangdue Phodrang	17466	3.3	2.2.36	Non-termination of contract despite of delay beyond permissible time period as per the PRR 2018 (2.2.36)	Ngawang Dorji(11509004413)	Jampel Choeda(10905001883)	-
10	Dzongkhag Administration, Wangdue Phodrang	17466	6	3.3.1	Construction of non-functional RWSS Scheme at Zawakha, Jarogang (3.3.1).	Tshering Dema(11312002602)	Tashi Zangpo(11108000155)	-

11	Dzongkhag Administration, Wangdue Phodrang	17466	9	3.3.16	Non refund of refundable deposits Nu.2,184,552.36 under 9.f – Other Deposits / Refundable Deposits to the suppliers/contractors(3.3.16).	Karma Tenzin Dorji(11502000596)	Karma Tenzin Dorji(11502000596)	2,184,552.36
12	Dzongkhag Administration, Wangdue Phodrang	17466	3.1	3.3.21	Excess payment in construction of boundary wall due to less execution of work – Nu.135,723.90 (3.3.21)	Ngawang Dorji(11509004413), Phub Dorji(11315001244), SHAKSHING GOENPA Construction(6494)	Tshering Chophel(12004000915)	135,723.90
13	Dzongkhag Administration, Wangdue Phodrang	17466	2.2	3.3.21	Excess payment against Providing & laying of Hand packed stone soling – Nu.19,947.08 (3.3.21)	Phuentshog Pelzom Construction(8015), Tandin Zangmo(11503004288)	Sangay Lhamo(11704001325)	19,947.08
14	Dzongkhag Administration, Wangdue Phodrang	17466	2.1	3.3.21	Excess payment in Construction of Footpath at Bajo Nu. 39,094.32 (3.3.21):	Phuentshog Pelzom Construction(8015), Tandin Zangmo(11503004288)	Sangay Lhamo(11704001325)	19,147.24
15	Dzongkhag Administration, Wangdue Phodrang	17466	1	3.3.21	Double payment due to quantification error in construction of student toilet – Nu.26,693.10 (3.3.21)	DND Construction (8069), Tashi Dema(11705000891)	Tshering Chophel(12004000915)	26,693.10
16	Dzongkhag Administration, Wangdue Phodrang	17466	4.2	3.3.30	Pending payment of Nu.1,042,000.00(3.3.30)	Tandin Zangmo(11503004288)	Sangay Lhamo(11704001325)	-

17	Dzongkhag Administration, Wangdue Phodrang	17466	4.3-xiii	3.3.34	Weak password management in CCTV system (3.3.34)	Tandin Zangmo(11503004288)	Sangay Lhamo(11704001325)	-
18	Dzongkhag Administration, Wangdue Phodrang	17466	4.3-xii	3.3.34	Future expansion of CCTV is limited by 32 channel NVR (3.3.34)	Tandin Zangmo(11503004288)	Sangay Lhamo(11704001325)	-
19	Dzongkhag Administration, Wangdue Phodrang	17466	4.3 -xi	3.3.6	Non documentation of the system and its equipment (3.3.6)	Tandin Zangmo(11503004288)	Sangay Lhamo(11704001325)	-
20	Dzongkhag Administration, Wangdue Phodrang	17466	10	3.3.7	Discrepancy in the Financial Statement (LC A/c No.408.01/1001) (3.3.7)	Karma Tenzin Dorji(11502000596)	Karma Tenzin Dorji(11502000596)	-
21	Dzongkhag Administration, Wangdue Phodrang	17466	5	3.3.8	Construction/Formation cutting of Jarogang to Zompa Farm Road and observations thereon (3.3.8):	Jigme Construction(8233), Ngawang Dorji(11509004413)	Tshering Chopel(12004000915)	-
22	Dzongkhag Administration, Wangdue Phodrang	17466	4.3-x	3.3.8	Possibility of Dummy Cameras not serving the purpose in long run (3.3.8)	Tandin Zangmo(11503004288)	Sangay Lhamo(11704001325)	-
23	Dzongkhag Administration, Wangdue Phodrang	17466	4.3-ix	3.3.8	Sealed Liquid-Acid Battery specification not as per tender document (3.3.8)	Tandin Zangmo(11503004288)	Sangay Lhamo(11704001325)	-
24	Dzongkhag Administration, Wangdue Phodrang	17466	4.3 -viii	3.3.8	Supplied Inverter/Digital UPS not as per specification (3.3.8)	Tandin Zangmo(11503004288), M/s New Device (License No.: 1036343)	Sangay Lhamo(11704001325)	-

25	Dzongkhag Administration, Wangdue Phodrang	17466	4.3 -vii	3.3.8	Placement of supply order on Fiber Optic Distribution Panel (FODP) without proper requirement. (3.3.8)	Tandin Zangmo(11503004288)	Sangay Lhamo(11704001325)	-
26	Dzongkhag Administration, Wangdue Phodrang	17466	4.3 -vi	3.3.8	Uninterrupted Power Supply (UPS) Battery/power backup not as per specification and kept idle in the Cabinet boxes (3.3.8).	Tandin Zangmo(11503004288)	Sangay Lhamo(11704001325)	-
27	Dzongkhag Administration, Wangdue Phodrang	17466	4.3 -v	3.3.8	Supplied Cabinet Boxes not meeting the IP65 standard (3.3.8)	Tandin Zangmo(11503004288)	Sangay Lhamo(11704001325)	-
28	Dzongkhag Administration, Wangdue Phodrang	17466	4.3 -iv	3.3.8	CCTV Screen/Monitor size not as per tender document(3.3.8)	Tandin Zangmo(11503004288)	Sangay Lhamo(11704001325)	-
29	Dzongkhag Administration, Wangdue Phodrang	17466	4.3 -iii	3.3.8	Starlight IR Network Dome Camera (PTZ) supplied with lower specification (3.3.8)	Tandin Zangmo(11503004288)	Sangay Lhamo(11704001325)	-
30	Dzongkhag Administration, Wangdue Phodrang	17466	4.3 -ii	3.3.8	Absence of night footage hindered in ascertaining availability of night colour in Bullet Camera (3.3.8)	Tandin Zangmo(11503004288)	Sangay Lhamo(11704001325)	-
Total Amount								12,226,159.65

8 Zhemgang Dzongkhag Administration

SN	Agency Name	AIN	Para	AIMS Code	Observation Title	Direct	Supervisory	Amount
1	Dzongkhag Administration, Zhemgang	17066	22.8	2.1.22	Payment made without supporting documents – Nu. 1,182,191.34 (2.1.22)	Tshering Choden(11506004807)	Kinzang Dorjee(11509001468)	1,182,191.34
2	Dzongkhag Administration, Zhemgang	17066	22.7	2.1.22	Discrepancies in payment of advances for construction of Meonlam Chenmo Choekhang – Nu.450,000.00 (2.1.22)	Tshering Choden(11506004807)	Kinzang Dorjee(11509001468)	450,000.00
3	Dzongkhag Administration, Zhemgang	17066	22.6	2.1.22	Non-reimbursement of expenditure incurred for clearing works at Tali Zangdopelri – Nu.150,000.00 (2.1.22)	Tshering Choden(11506004807)	Kinzang Dorjee(11509001468)	150,000.00
4	Dzongkhag Administration, Zhemgang	17066	22.5	2.1.22	Short recovery of interest against the sanctioned loan – Nu. 150,000.00 (2.1.22)	Tshering Choden(11506004807)	Kinzang Dorjee(11509001468)	150,000.00
5	Dzongkhag Administration, Zhemgang	17066	22.4	2.1.22	Non-liquidation of loans sanctioned to different parties – Nu. 1,400,000.00 (2.1.22)	Tshering Choden(11506004807)	Kinzang Dorjee(11509001468)	1,400,000.00
6	Dzongkhag Administration, Zhemgang	17066	22.3	2.1.22	Unidentified receipt and payments (2.1.22)	Tshering Choden(11506004807)	Kinzang Dorjee(11509001468)	-

7	Dzongkhag Administration, Zhemgang	17066	22.2	2.1.22	Non-reconciliation of balance of the Cash Book and Bank Statement – Nu. 296,573.00 (2.1.22)	Tshering Choden(11506004807)	Kinzang Dorjee(11509001468)	296,573.00
8	Dzongkhag Administration, Zhemgang	17066	22.1	2.1.22	Unascertainable balance of the Chothuen Tshokpa Account – Nu.1,139,729.00 (2.1.22)	Tshering Choden(11506004807)	Kinzang Dorjee(11509001468)	1,139,729.00
9	Dzongkhag Administration, Zhemgang	17066	3.2	2.1.22	Unclaimed Non-Revenue Releases of Nu. 60,846,827.75 (2.1.22)	Tshering Choden(11506004807)	Kinzang Dorjee(11509001468)	60,846,827.75
10	Dzongkhag Administration, Zhemgang	17066	3.1	2.1.22	Non-settlement of Deposit Works Account – Nu. 312,671.24 (2.1.22)	Tshering Choden(11506004807)	Kinzang Dorjee(11509001468)	312,671.24
11	Dzongkhag Administration, Zhemgang	17066	2.3	2.1.22	Overdue refund on account of Security Deposits – Nu. 2,581,735.00 (2.1.22)	Tshering Choden(11506004807)	Kinzang Dorjee(11509001468)	2,581,735.00
12	Dzongkhag Administration, Zhemgang	17066	2.2	2.1.22	Un-claimed Refundable Release of Nu. 11,051,214.56 (2.1.22)	Tshering Choden(11506004807)	Kinzang Dorjee(11509001468)	11,051,214.56
13	Dzongkhag Administration, Zhemgang	17066	2.1	2.1.22	Direct adjustment of Security Deposit amounts of Nu. 345,640.03 (2.1.22)	Tshering Choden(11506004807)	Kinzang Dorjee(11509001468)	345,640.03
14	Dzongkhag Administration, Zhemgang	17066	1	2.1.22	Non-reconciliation of financial statement – Nu. 1,588,175.45 (2.1.22)	Tshering Choden(11506004807)	Kinzang Dorjee(11509001468)	1,588,175.45

15	Dzongkhag Administration, Zhemgang	17066	17	2.1.3	Payment of full HRA beyond 12 months to the officials on LTT – Nu. 43,763.00 (2.1.3)	Tashi Dendup(11306001329), Tshering Tobgay(11107004980)	Kinzang Dorjee(11509001468)	43,763.00
16	Dzongkhag Administration, Zhemgang	17066	11.2	2.1.3	Payment of salary after resignation - Nu. 41,705.00 (2.1.3)	Chungla Dorji(12004001778), Karchung (10703000423)	Kinzang Dorjee(11509001468)	41,705.00
17	Dzongkhag Administration, Zhemgang	17066	11.1	2.1.3	In-admissible payments of travel allowance – Nu. 12,480.00 (2.1.3)	Chungla Dorji(12004001778), Karchung (10703000423)	Kinzang Dorjee(11509001468)	15,480.00
18	Dzongkhag Administration, Zhemgang	17066	6	2.1.3	Inadmissible payments of Difficulty Area Allowance – Nu. 528,000.00 (2.1.3)	Bumpa Wangdi(11107001416), Chheku Wangchuk(11506003425), Chimi Wangmo(12007003126), Choki Wangmo(12004004589), Dawa Dema(10706002426), Dechen Wangmo(11102000421), Dorji Nima(12001002264), Dorji Wangmo(12001003001), Dotila (12001003167).	Kinzang Dorjee(11509001468)	528,000.00
19	Dzongkhag Administration, Zhemgang	17066	4	2.1.3	Inadmissible payment of Teaching Allowance – Nu. 14,450.00 (2.1.3)	Kezang Choden(10602000508)	Ugyen Dorji(11601002132)	14,450.00
20	Dzongkhag Administration, Zhemgang	17066	8	2.2.17	Non-levy of liquidated for late supply of goods – Nu. 60,260.00 (2.2.17)	Chungla Dorji(12004001778)	Kinzang Dorjee(11509001468)	60,260.00
21	Dzongkhag Administration, Zhemgang	17066	19.2	2.2.17	Non-levy of liquidated damages – Nu. 10,995.00 (2.2.17)	Yeshi Rinzin(11513002519)	Kintu (11107002863)	10,995.00

22	Dzongkhag Administration, Zhemgang	17066	18	2.2.31	Payment made without completion of work for manufacturing & installation of statue and debri painting - Nu. 200,000.00 (2.2.31)	Binod Kumar Tamang(11308003221), Phub Tshering(10202000160)	Kinzang Dorjee(11509001468)	200,000.00
23	Dzongkhag Administration, Zhemgang	17066	5	2.3.2	Excess payment of salary & GPF due to wrong pay fixation - Nu. 24,946.00 (2.3.2)	Dorji Wangmo(12007000067), Sangay Lhamo(11703002554), Sonam Dendup(10605000082)	Ugyen Dorji(11601002132)	24,946.00
24	Dzongkhag Administration, Zhemgang	17066	21	3.2.2	Shortages of Furniture and Equipment worth Nu.170,229.00 (3.2.2)	Kintu (11107002863)	Kinzang Dorjee(11509001468)	170,229.00
25	Dzongkhag Administration, Zhemgang	17066	10	3.3.20	Payment without bills/cash memos - Nu. 10,013.70 (3.3.20)	Chungla Dorji(12004001778)	Kinzang Dorjee(11509001468)	10,013.70
26	Dzongkhag Administration, Zhemgang	17066	16	3.3.20	Payment of wages to workers with mismatch CID numbers – Nu. 54,825.00 (3.3.20)	Gyeltshen Melam(10503001159), Narayan Dangal(11315003150), Phurpa Gyeltshen(11607002792), Sangay Tenzin(10602001325)	Tashi Dendup(10607001627)	54,825.00
27	Dzongkhag Administration, Zhemgang	17066	15	3.3.20	Improper claim of travel allowance - Nu. 154,420.00 (3.3.20)	Dawa Dema(10706002426), Deki (11107002419), Devi Maya Siwakoti(11307001186), Dorji Tshomo(10901001248), Karma Yangzom(11504001640)	Karchung (10703000423)	154,420.00

28	Dzongkhag Administration, Zhemgang	17066	7	3.3.21	Double Payment of TA/DA - Nu. 118,400.00 (3.3.21)	Damchey Wangdi(10604000212), Deki (11107002419), Dorji (12006000135), Dorji Tshering(12008000955), Harka Man Gurung(11304000646), Jampel Selden(10706000728), Karchung (10703000423), Karchung (12004001281), Karma Tshomo(12008000772), Karma Yangchen(1160400	Kinzang Dorjee(11509001468)	118,400.00
29	Dzongkhag Administration, Zhemgang	17066	14	3.3.21	Double payment of Daily Allowance – Nu. 28,346.00 (3.3.21)	Dhendup Tshering(12004000004), Dorji (11702000818), Dorji Lungten(11605001857), Jangchuk Dorji(10902001182), Karma Tenzin(12001000037), Kelzang Tashi(10906001738), Pema Wangdi(10103002529), Rinzin Namgyal(11703001583), Samten (11107002418).	Chungla Dorji(12004001778)	28,346.00
30	Dzongkhag Administration, Zhemgang	17066	20	3.3.21	Excess payment in Maintenance of water supply – Nu. 52,483.00 (3.3.21)	Yeshi Rinzin(11513002519)	Kintu (11107002863)	52,483.00
31	Dzongkhag Administration, Zhemgang	17066	19.1	3.3.21	Excess payment to the contractor – Nu. 13,284.00 (3.3.21)	Yeshi Rinzin(11513002519)	Kintu (11107002863)	13,284.00
32	Dzongkhag Administration, Zhemgang	17066	9	3.3.21	Excess payment due to double counting of bill amount – Nu. 12,800.00 (3.3.21)	Karchung (10703000423)	Ugyen Lhendup(11703002037)	12,800.00
Total Amount								83,049,157.07

C DUNGKHAG ADMINISTRATIONS

1 Dhophuchen Dungkhag Administration

SN	Agency Name	AIN	Para	AIMS Code	Observation Title	Direct	Supervisory	Amount
1	Dungkhag Administration, Dophuchen	17278	7	3.2.11	Non-maintenance of Fixed Asset Register for non-expendable properties (3.2.11)	Singye (10903000277)	Karma Jurmi(11001001394)	-
2	Dungkhag Administration, Dophuchen	17278	5	3.3.21	Excess payment in the Construction of Lhop Museum at Jigme under Dophoogchen Gewog- Nu. 24,345.00 (3.3.21)	Tul Bahadur Blon Tamang(10306000174)	Karma Jurmi(11001001394)	24,345.00
3	Dungkhag Administration, Dophuchen	17278	4	3.3.21	Excess payment in construction of Causeway under Doomtoed Gewog - Nu. 110,478.00 (3.3.21)	Tashi Tobgay(11607001999)	Kumar Sharma(11202001094)	110,478.00
4	Dungkhag Administration, Dophuchen	17278	3	3.3.21	Excess payment in construction of RCC Culvert at AlanchiKhola under Denchukha Gewog - Nu. 96,962.00(3.3.21)	Penjor (10801001399)	Kumar Sharma(11202001094)	96,962.00
5	Dungkhag Administration, Dophuchen	17278	2	3.3.21	Excess payment in the Construction of Permanent Structure works along Yabala to Bangtang Farm Road Nu. 179,163.00 (3.3.21)	TANDIN PENJOR Construction(3005), Tashi Tobgay(11607001999)	Kumar Sharma(11202001094)	179,163.00

6	Dungkhag Administration, Dophuchen	17278	1.3	3.3.21	Excess Payment for RRM walls executed at existing Hume Pipes sites- Nu.179,589.00(3.3.21)	Kambang Construction(8444), Penjor (10801001399)	Kumar Sharma(11202001094)	179,589.00
7	Dungkhag Administration, Dophuchen	17278	1.2	3.3.21	Excess Payment for Hume Pipes executed at 3 locations – Nu. 96,250.00(3.3.21)	Penjor (10801001399)	Kambang Construction(8444), Kumar Sharma(11202001094)	96,250.00
8	Dungkhag Administration, Dophuchen	17278	1.1	3.3.21	Excess payment to contractor due to less execution of work at site - Nu. 160,807.00 (3.3.21)	Kambang Construction(8444), Penjor (10801001399)	Kumar Sharma(11202001094)	160,807.00
9	Dungkhag Administration, Dophuchen	17278	6	3.3.21	Government Revenue foregone due to non-issuance of Royalty for the supply of firewood – Nu. 5,890.00(3.3.21)	Singye (10903000277)	Karma Jurmi(11001001394)	5,890.00
Total Amount								853,484.00

2 Gelephu Dungkhag Administration

SN	Agency Name	AIN	Para	AIMS Code	Observation Title	Direct	Supervisory	Amount
1	Dungkhag Administration, Gelephu, Sarpang	17421	11	1.2.2	Temporary Misuse of Cash Nu. 1,264,233.00(1.2.2)	Ganga Ram Bhandari(11308000859)	Karma Wangdi(10103001351)	284,870.06
2	Dungkhag Administration, Gelephu, Sarpang	17421	1	1.2.2	Misappropriation of Funds Nu. 3,989,585.00	Ganga Ram Bhandari(11308000859)	Karma Wangdi(10103001351)	3,989,585.00
3	Dungkhag Administration, Gelephu, Sarpang	17421	2	1.2.2	Misappropriation of Funds Nu. 585,000.00(1.2.2)	Ganga Ram Bhandari(11308000859)	Karma Wangdi(10103001351)	585,000.00

4	Dungkhag Administration, Gelephu, Sarpang	17421	3	1.2.2	Misappropriation of Fund Nu. 65,503.00 (1.2.2)	Ganga Ram Bhandari(11308000859)	Karma Wangdi(10103001351)	65,503.00
5	Dungkhag Administration, Gelephu, Sarpang	17421	4	1.2.2	Misappropriation of Cash Balance Nu. 277,843.00 (1.2.2)	Ganga Ram Bhandari(11308000859)	Karma Wangdi(10103001351)	277,843.00
6	Dungkhag Administration, Gelephu, Sarpang	17421	5	2.1.22	Non-reconciliation of Accounts [Account No. 410.01/1002-LC] Nu. 440,647.04 (2.1.22)	Ganga Ram Bhandari(11308000859)	Karma Wangdi(10103001351)	-
7	Dungkhag Administration, Gelephu, Sarpang	17421	12	2.2.38	Double booking of the expenditure with resultant reduction of cash balanceNu. 16,334.00 (1.2.28)	Ganga Ram Bhandari(11308000859)	Karma Wangdi(10103001351)	16,334.00
8	Dungkhag Administration, Gelephu, Sarpang	17421	7	3.2.7	Sever damages to the newly improved road - (3.2.7)	Ganga Ram Bhandari(11308000859)	Karma Wangdi(10103001351)	-
Total Amount								5,219,135.06

3 Jomotsangkha Dungkhag Administration

SN	Agency Name	AIN	Para	AIMS Code	Observation Title	Direct	Supervisory	Amount
1	Dungkhag Administration Jomotshangkha, Samdrupjongkhar	17226	1	2.1.2	Non-compliance to provision of Closed Works - Nu.2,833,883.00.00	K BIMS Construction(5535), LAURI Construction(3848), KHENGRIG NAM SUM Construction(6290), SERTSHANG Construction(8105), Tashi Phuntsho(11107005777), Tshering Dorji(11111001796)	Lamdra Wangdi(11106004338)	2,833,883.00
Total Amount								2,833,883.00

4 Panbang Dungkhag Administration

SN	Agency Name	AIN	Para	AIMS Code	Observation Title	Direct	Supervisory	Amount
1	Dungkhag Administration, Panbang, Zhemgang	17067	2	2.1.22	Un-claimed Non-Revenue Releases	Ganga Ram Bhandari(11308000859), Sangnga Gyeltshen(11106004049)	Sonam Dorji(11106004797)	1,608,685.74
2	Dungkhag Administration, Panbang, Zhemgang	17067	1.5	2.1.22	Un-claimed Refundable Releases	Ganga Ram Bhandari(11308000859), Sangnga Gyeltshen(11106004049)	Sonam Dorji(11106004797)	9,500,617.00
3	Dungkhag Administration, Panbang, Zhemgang	17067	1.4	2.1.22	Irregular carry forward of security Deposit and undue delays in refund of Security Deposits	Ganga Ram Bhandari(11308000859), Sangnga Gyeltshen(11106004049)	Sonam Dorji(11106004797)	2,556,786.72
4	Dungkhag Administration, Panbang, Zhemgang	17067	12	2.1.3	Inadmissible payment of transportation charges	Phub Gyeltshen(11911001382), Tashi Minjur(11514002790)	Sonam Dorji(11106004797)	84,600.00
5	Dungkhag Administration, Panbang, Zhemgang	17067	5	2.1.3	Inadmissible payment of Annual Increment and Contract Allowance to the Consolidated Contract Employees	Rinchen Damcho(12005001492), Rinchen Wangda(12005001608)	Tashi Minjur(11514002790)	273,875.00
6	Dungkhag Administration, Panbang, Zhemgang	17067	9	2.1.3	Inadmissible payment of travel allowance on retirement	Kelzang Phuntsho(11606000671)	Sonam Dorji(11106004797)	14,658.00

7	Dungkhag Administration, Panbang, Zhemgang	17067	8	2.1.3	Inadmissible payment of difficulty area allowance	Ash Bahadur Subba(11807002277), Choki Pelden(12008000732), Damcho Dem(10402000186), Darjee (12003002571), Dawa Rinchen(10205001411), Dorji Leydra(10903000761), Gaki Wangmo(12005003349), Gyembo Dorji(12002000732), Jiedrel Wangchuk(12003001962).	Sonam Dorji(11106004797)	1,598,000.00
8	Dungkhag Administration, Panbang, Zhemgang	17067	7	2.1.3	Inadmissible payment of Leave Encashment during probation	Om Pradhan(10309002125), Phurba Yangdon(12001003002), Rinchen Wangda(12005001608), Sonam Lhendup(10715000693), Sonam Tshomo(10907002754), Thinley Dorji(12003002307), Yeshi Wangmo(11504001916)	Sonam Gyelo(10903000041)	83,680.00
9	Dungkhag Administration, Panbang, Zhemgang	17067	6	2.1.3	Payment of Teaching Allowance during maternity leave	Dechen Wangmo(11803001622), Karma Choden(11506004569), Pema Yangki(11506004333)	Tashi Minjur(11514002790)	23,448.00
10	Dungkhag Administration, Panbang, Zhemgang	17067	1.1	2.1.8	Non-carry forward of Security Deposits – Nu. 1,026,858.00 (2.1.8)	Ganga Ram Bhandari(11308000859), Sangnga Gyeltshen(11106004049)	Sonam Dorji(11106004797)	1,026,858.00
11	Dungkhag Administration, Panbang, Zhemgang	17067	1.2	2.1.8	Non-carry forward of fund balance under '96.02'-Closed Work	Ganga Ram Bhandari(11308000859)	Sonam Dorji(11106004797)	1,007,309.00
12	Dungkhag Administration, Panbang, Zhemgang	17067	10.1	2.2.17	Non-levy of liquidated damages for late supply of goods	Phub Gyeltshen(11911001382)	Sherab Jamtsho(12002001354)	50,303.00
13	Dungkhag Administration, Panbang, Zhemgang	17067	10.2	2.2.31	Payment made for items not supplied	Phub Gyeltshen(11911001382)	Sherab Jamtsho(12002001354)	6,655.00

14	Dungkhag Administration, Panbang, Zhemgang	17067	3	2.3.2	Excess payment of salary and GPF due to wrong fixation of pay on promotion	Phurba Yangdon(12001003002), Sonam Tshomo(10907002754), Yeshe Wangmo(11504001916)	Ugyen Dorji(11601002132)	26,496.00
15	Dungkhag Administration, Panbang, Zhemgang	17067	4	2.3.2	Excess payment of salary and GPF due to wrong fixation of pay on pay revision	Jigme Sherab(11101000503), Karma Wangdi(12005003128)	Ganga Ram Bhandari(11308000859)	39,669.00
16	Dungkhag Administration, Panbang, Zhemgang	17067	1.3	3.3.21	Double payment of Security Deposits	Sangnga Gyeltshen(11106004049)	Sonam Dorji(11106004797)	1,191,301.00
17	Dungkhag Administration, Panbang, Zhemgang	17067	13	3.3.21	Double Payment of TA/DA	Choki Nima(10710001550), Dorji Leydra(10903000761), Dorji Tshering(10714000844), Gaki Wangmo(12005003349), Jamphel (11807001420), Jamtsho (12002000080), Jigme Sherab(11101000503), Kinley Phuntsho(12008002554), Leki (11315001947), Leki Choida(12003000437)	Sangnga Gyeltshen(11106004049)	307,195.00
18	Dungkhag Administration, Panbang, Zhemgang	17067	11	3.3.25	Short deduction of TDS	Sangnga Gyeltshen(11106004049)	Sonam Dorji(11106004797)	15,532.00
Total Amount								19,415,668.46

D GEWOG ADMINISTRATION

i Gewog under Chhukha Dzongkhag

1 Bjachog Gewog

SN	Agency Name	AIN	Para	AIMS Code	Observation Title	Direct	Supervisory	Amount
1	Gewog Administration, Bjachho	17427	2	1.2.8	Payment made for unauthenticated bills – Nu. 39,550.00 (1.2.8)	Tshering Dendup(10204000007)	Pema Loday(10603001570), Penjor Dorji(10202000027)	39,550.00

2	Gewog Administration, Bjachho	17427	4	2.4.1	Non-payment of annual increment to ESP (caretaker) – Nu. 2,470.00 (2.4.1)	Pema Loday(10603001570)	Penjor Dorji(10202000027)	2,470.00
3	Gewog Administration, Bjachho	17427	3	2.4.1	Non-payment of leave travel concession & leave encashment to ESP (2.4.1)	Pema Loday(10603001570)	Penjor Dorji(10202000027)	98,900.00
4	Gewog Administration, Bjachho	17427	1	3.3.20	Payment of travel allowance & daily allowance (TA/DA) without Bill – Nu. 22,092.00 (3.3.20)	Tshering Dendup(10204000007)	Penjor Dorji(10202000027)	22,092.00
5	Gewog Administration, Bjachho	17427	7	3.3.21	Excess payment on maintenance of Mebisa Lhakhang-Nu. 47,798.00 (3.3.21)	Rinchen Gyelmo(10207001474), Sangay Pelden(10504000647)	Penjor Dorji(10202000027)	47,798.00
6	Gewog Administration, Bjachho	17427	6	3.3.21	Excess payment on development of Ground at Bjabcho Goenpa Lhakhang- Nu.118,640.42 (3.3.21)	Sangay Pelden(10504000647), YANGTAM Construction(6470)	Penjor Dorji(10202000027)	118,640.42
7	Gewog Administration, Bjachho	17427	5	3.3.21	Excess payment on development of Assembly Ground at Tashigatshel PS under Bjabcho Gewog	LHABCHEN Construction(7542), Sangay Pelden(10504000647)	Penjor Dorji(10202000027)	64,622.25
Total Amount								394,072.67

2 Bongo Gewog

SN	Agency Name	AIN	Para	AIMS Code	Observation Title	Direct	Supervisory	Amount
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1	Gewog Administration, Bongo	17428	2.1	2.1.22	Non-collection of rural tax(2.1.22)	Tshering Nidup(10203002306)	Tshering Nidup(10203002306)	-
2	Gewog Administration, Bongo	17428	1.3	2.1.3	Inadmissible Payment of Daily Allowance to sub-level position – Nu. 13,750.00(2.1.3)	Tshering Pem(11406000335), Tshering Samdrup(11409000241)	Tshering Nidup(10203002306)	13,750.00
3	Gewog Administration, Bongo	17428	1.6	3.3.20	Payment without Supporting Documents (Missing Bills) - Nu. 86,228.00(3.3.20)	Tshering Samdrup(11409000241)	Tshering Nidup(10203002306)	86,228.00
4	Gewog Administration, Bongo	17428	1.2	3.3.21	Double Payment of sitting fee made to Local Government (LG) members for Gewog Tshogdu- Nu. 7,000.00 (3.3.21)	Tshering Samdrup(11409000241)	Tshering Nidup(10203002306)	7,000.00
5	Gewog Administration, Bongo	17428	1.8	3.3.34	HDPE Pipes lying nearby road at Ketokha under Bongo Gewog(3.3.34)	Tshering Nidup(10203002306)	Tshering Nidup(10203002306)	-
Total Amount								106,978.00

3 Chapcha Gewog

SN	Agency Name	AIN	Para	AIMS Code	Observation Title	Direct	Supervisory	Amount
1	Gewog Administration, Chapcha	17324	2.1	2.1.22	Non-collection of rural taxes for Gewog's Current Deposit Account Nu. 11,061.00 (2.1.22)	Choki (10204000401)	Tobgay (10204003081)	11,061.00

2	Gewog Administration, Chapcha	17324	1.1	2.4.1	Non-Payment of Annual Increment to ESP (caretaker) – Nu. 1,330.00 (2.4.1)	Tenzin Namgyel(11407001323)	Tobgay (10204003081)	1,330.00
3	Gewog Administration, Chapcha	17324	1.2.2	3.3.21	Less payment of Nu.29,260.05 in bills (3.3.21)	Sangay Dorji(10709003145)	Tobgay (10204003081)	29,260.05
4	Gewog Administration, Chapcha	17324	1.2.1	3.3.21	Payment of cost index- Nu.101, 434.85, and head load -Nu. 43,968.291 (3.3.21)	Sangay Dorji(10709003145)	Tobgay (10204003081)	83,673.51
Total Amount								125,324.56

4 Darla Gewog								
SN	Agency Name	AIN	Para	AIMS Code	Observation Title	Direct	Supervisory	Amount
1	Gewog Administration, Darla	17325	4	2.1.22	Non-collection of rural taxes for Gewog's Current Deposit Account Nu.50,451.19 (2.1.22)	Damcho (11915000988)	Mil Kumar Mongar(10205005231)	11,061.00
2	Gewog Administration, Darla	17325	2	2.4.1	Non-Payment of Annual Increment to ESP (caretaker) – Nu. 2,660.00 (2.4.1)	Damcho (11915000988)	Mil Kumar Mongar(10205005231)	2,470.00
3	Gewog Administration, Darla	17325	1	2.4.1	Non-Payment of Leave Travel Concession and Leave Encashment to ESP (caretaker)(2.4.1)	Damcho (11915000988)	Mil Kumar Mongar(10205005231)	98,900.00

4	Gewog Administration, Darla	17325	3	3.3.21	Excess payment on Maintenance/Realignment/Extension of Yagang Farm Road, Darla- Nu. 153,508.50 (3.3.21)	Jyoti Gurung(11803001780), PENDEN LHAM Construction(5029)	Mil Kumar Mongar(10205005231)	153,508.50
Total Amount								265,939.50

5 Doongna Gewog

SN	Agency Name	AIN	Para	AIMS Code	Observation Title	Direct	Supervisory	Amount
1	Gewog Administration, Dungna	17426	2.1	2.1.22	Non-remittance of rural household tax into CD Account - Nu.12,000.0 (2.1.22)	Leptang (11603003940)	Pasang (10206000989)	12,000.00
2	Gewog Administration, Dungna	17426	1.2	2.4.1	Non-Payment of Annual Increment to ESP (caretaker) – Nu. 1,330.00(2.4.1)	Indra Maya Rai(11303002319)	Pasang (10206000989)	1,330.00
3	Gewog Administration, Dungna	17426	1.1	2.4.1	Non-Payment of Leave Travel Concession and Leave Encashment to ESP –Nu.128,900.00(2.4.1)	Indra Maya Rai(11303002319)	Pasang (10206000989)	128,900.00
4	Gewog Administration, Dungna	17426	1.6	3.2.8	Defective ceiling work at Doongna Pack House (3.2.8)	Dewas Biswa(11204004162)	Pasang (10206000989)	-
5	Gewog Administration, Dungna	17426	1.5	3.2.8	Damaged V-shape Earthen Drain Valuing Nu. 21,812.70 at Wangzhina to Samdebji farm road (3.2.8)	Dewas Biswa(11204004162)	Pasang (10206000989)	-

6	Gewog Administration, Dungna	17426	1.4	3.3.21	Excess Payment on Maintenance of approach road to Dung Goenpa under Doongna Gewog –Nu. 95,024.33 (3.3.21)	Dewas Biswa(11204004162)	Pasang (10206000989)	95,024.33
7	Gewog Administration, Dungna	17426	1.3.2	3.3.21	Excess payment on RRM Nu.145,584.41 (3.3.21)	Dewas Biswa(11204004162)	Pasang (10206000989)	45,263.41
Total Amount								282,517.74

6 Geling Gewog

SN	Agency Name	AIN	Para	AIMS Code	Observation Title	Direct	Supervisory	Amount
1	Gewog Administration, Geling	17433	2.1	2.1.22	Non-collection of rural taxes for Gewog's Current Deposit Account Nu.19,597.60 (2.1.22)	Norbu Rinzin(12007001524)	Phub Dorji(10207001537)	19,597.60
Total Amount								19,597.60

7 Lokchina Gewog

SN	Agency Name	AIN	Para	AIMS Code	Observation Title	Direct	Supervisory	Amount
1	Gewog Administration, Lokchina	17326	2.1	2.1.22	Non-collection of rural tax(2.1.22)	Indra Lal Ghalley(10209002573)	Indra Lal Ghalley(10209002573)	-
2	Gewog Administration, Lokchina	17326	1.2	2.4.1	Non-payment of annual increment to ESP (caretaker) – Nu. 3,420.00 (2.4.1)	Geeta Adhikari(11308000757)	Indra Lal Ghalley(10209002573)	2,850.00
Total Amount								2,850.00

8 Metakha Gewog

SN	Agency Name	AIN	Para	AIMS Code	Observation Title	Direct	Supervisory	Amount
1	Gewog Administration, Metakha	17445	1.3.2.2	2.1.22	Payment without supporting documents Nu.27,000.00 (2.1.22)	Pasang Tshering(10210000462)	Pasang Tshering(10210000462)	27,000.00
2	Gewog Administration, Metakha	17445	1.3.1	2.1.22	Non-production of logbook/records (2.1.22)	Pasang Tshering(10210000462)	Pasang Tshering(10210000462)	335,000.00
3	Gewog Administration, Metakha	17445	1.4	3.3.21	Excess Payment on Construction of Gewog Meeting Hall at Maedtabkha Gewog–Nu.40,483.40 (3.3.21)	Namgay Phuntsho(10712002087)	Pasang Tshering(10210000462), SAMPHEL NORBU Builders(7777)	40,483.40
Total Amount								402,483.40

9 Phuntsholing Gewog

SN	Agency Name	AIN	Para	AIMS Code	Observation Title	Direct	Supervisory	Amount
1	Gewog Administration, Phuentsholing	17327	2.1	2.1.22	Non-collection of rural tax(2.1.22)	Birkha Bdr Rai(10211004572)	Birkha Bdr Rai(10211004572)	-
2	Gewog Administration, Phuentsholing	17327	1.2	2.4.1	Non-Payment of Annual Increment to ESP (caretaker) – Nu. 1,710.00 (2.4.1)	Geeta Adhikari(11308000757)	Birkha Bdr Rai(10211004572)	1,710.00
3	Gewog Administration, Phuentsholing	17327	1.1	2.4.1	Non-Payment of Retirement Benefits to the resigned caretaker – Nu. 21,000.00 (2.4.1)	Geeta Adhikari(11308000757)	Birkha Bdr Rai(10211004572)	21,000.00
Total Amount								22,710.00

10 Sampheling Gewog

SN	Agency Name	AIN	Para	AIMS Code	Observation Title	Direct	Supervisory	Amount
1	Gewog Administration, Sampheling	17328	1.6	2.2.35	Incomplete Farm Road Construction and Non-regulation of Procurement Rules and Regulations (2.2.35)	Rupa Gurung(10301000108)	Mani Kumar Rai(10201001106)	-
2	Gewog Administration, Sampheling	17328	1.2	2.4.1	Non-Payment of Annual Increment to ESP (caretaker) – Nu. 1,710.00 (2.4.1)	Samten Wangmo(10702000632)	Mani Kumar Rai(10201001106)	1,710.00
3	Gewog Administration, Sampheling	17328	1.1	2.4.1	Non-Payment of Leave Travel Concession and Leave Encashment to ESP- Nu.18,900.00(2.4.1)	Passang Dorji(10204003937), Samten Wangmo(10702000632)	Mani Kumar Rai(10201001106)	18,900.00
4	Gewog Administration, Sampheling	17328	1.5	3.3.21	Excess Payment on Construction of Permanent Structures at Burkhey Farm Road, Sampheling Gewog- Nu.32,249.89 (3.3.21)	Rupa Gurung(10301000108)	Mani Kumar Rai(10201001106)	32,242.89
5	Gewog Administration, Sampheling	17328	1.4	3.3.21	Excess Payment on Construction of Milk Collection Center at Rangaytung under Sampheling Gewog Center- Nu. 10,735.86 (3.3.21)	Rupa Gurung(10301000108)	Mani Kumar Rai(10201001106)	10,735.86

6	Gewog Administration, Sampheling	17328	1.3	3.3.21	Excess Payment on Construction of ECCD at Alley under Sampheling Gewog Center- Nu. 7,667.16 (3.3.21)	Rupa Gurung(10301000108)	Mani Kumar Rai(10201001106)	7,667.16
Total Amount								71,255.91

ii Gewog under Dagana Dzongkhag

1 Dorona Gewog

SN	Agency Name	AIN	Para	AIMS Code	Observation Title	Direct	Supervisory	Amount
1	Gewog Administration, Dorona, Dagana	17147	4	2.1.16	Non-adjustment of advances for the financial year end 30th June 2020 Nu. 836,567.00	Tej Bahadur Sunwar(11802002781)	Suk Raj Rai(10301001158)	836,567.00
2	Gewog Administration, Dorona, Dagana	17147	2	2.2.31	Payment made for work less executed at site Nu. 47,211.13 (2.2.31)	Tashi Tobgay(10605001915)	Suk Raj Rai(10301001158)	47,211.13
3	Gewog Administration, Dorona, Dagana	17147	1	3.3.21	Excess payment over actual work done Nu.158,302.92 (3.3.21)	Tej Bahadur Sunwar(11802002781)	Suk Raj Rai(10301001158)	158,302.92
4	Gewog Administration, Dorona, Dagana	17147	3	3.3.25	Non-deduction of 2% TDS Nu. 36,102.94	Tej Bahadur Sunwar(11802002781)	Suk Raj Rai(10301001158)	36,102.94
Total Amount								1,078,183.99

2 Drukjeygang Gewog

SN	Agency Name	AIN	Para	AIMS Code	Observation Title	Direct	Supervisory	Amount
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1	Gewog Administration, Drukjeygang, Dagana	17148	2	2.1.16	Non-adjustment of advances for the financial year end 30th June 2020 Nu.187,050.00	Karma Tshering(10310001047)	Karma Tshering(10310001047)	187,050.00
2	Gewog Administration, Drukjeygang, Dagana	17148	1.2	3.3.5	Inadequacy in the maintenance of Muster Roll	Tashi Tobgay(10605001915)	Karma Tshering(10310001047)	-
3	Gewog Administration, Drukjeygang, Dagana	17148	1.1	3.3.5	Lapses in the Construction of Pelri Goenpa at Drukjeygang Gewog	Tashi Tobgay(10605001915)	Karma Tshering(10310001047)	-
Total Amount								187,050.00

3 Gesarling Gewog

SN	Agency Name	AIN	Para	AIMS Code	Observation Title	Direct	Supervisory	Amount
1	Gewog Administration, Gesarling, Dagana	17146	1	2.1.16	Non-adjustment of advances - Nu. 801262	Tej Bahadur Sunwar(11802002781)	Pema Wangmo Tamang(10303000479)	801,262.00
2	Gewog Administration, Gesarling, Dagana	17146	2	2.1.6	Refund of retention money from budgeted activity Nu. 235,120.00	Tej Bahadur Sunwar(11802002781)	Pema Wangmo Tamang(10303000479)	235,120.00
Total Amount								1,036,382.00

4 Goshi Gewog

SN	Agency Name	AIN	Para	AIMS Code	Observation Title	Direct	Supervisory	Amount
1	Gewog Administration, Gozhi, Dagana	17150	7	2.1.16	Non-adjustment of advances Nu. 622,966.00	Tej Bahadur Sunwar(11802002781)	Tandin (10101005059)	622,966.00

2	Gewog Administration, Gozhi, Dagana	17150	1	2.1.6	Refund of 10%SD without obtaining release Nu. 196,967.00 (2.1.6)	Tej Bahadur Sunwar(11802002781)	Tandin (10101005059)	196,967.00
3	Gewog Administration, Gozhi, Dagana	17150	6	3.3.20	Payment without adequate supporting document Nu. 1,143,000.00	Tandin (10101005059)	Tandin (10101005059)	1,143,000.00
Total Amount								1,962,933.00

5 Kana Gewog

SN	Agency Name	AIN	Para	AIMS Code	Observation Title	Direct	Supervisory	Amount
1	Gewog Administration, Karna, Dagana	17149	4	3.3.2	Underutilization of Maize Dryer (3.3.2)	Lhawang Dorji(10305001625)	Lhawang Dorji(10305001625)	-
2	Gewog Administration, Karna, Dagana	17149	1	3.3.21	Excess/Over payment of hire charges Nu. 170,408.00 (3.3.21)	Lhawang Dorji(10305001625), Yeshey Choden(11505004819)	Lhawang Dorji(10305001625)	170,408.00
3	Gewog Administration, Karna, Dagana	17149	2	3.3.22	Double Remittance Nu. 54,537.00	Yeshey Choden(11505004819)	Lhawang Dorji(10305001625)	41,675.00
4	Gewog Administration, Karna, Dagana	17149	3	3.3.6	Payment without supporting documents Nu. 1,526,431.00 (3.3.6)	Yeshey Jamtsho(11312003125)	Lhawang Dorji(10305001625)	1,526,431.00
Total Amount								1,738,514.00

6 Khebisa Gewog

SN	Agency Name	AIN	Para	AIMS Code	Observation Title	Direct	Supervisory	Amount
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1	Gewog Administration, Khebisa, Dagana	17151	1	3.3.25	Non-deduction of 2 % TDS Nu. 43,820.00 (3.3.25)	Yeshey Choden(11505004819)	Namgay (10306001671)	43,820.00
Total Amount								43,820.00

7 Largyab Gewog

SN	Agency Name	AIN	Para	AIMS Code	Observation Title	Direct	Supervisory	Amount
1	Gewog Administration, Largyab, Dagana	17152	3	2.1.3	In-Admissible payment of Daily Subsistence Allowance (DSA) Nu. 17,000.00 (2.1.3)	Pema Jamtsho(11516002359)	Dhan Bahadur Gurung(10307000475)	17,000.00
2	Gewog Administration, Largyab, Dagana	17152	2	3.3.21	Double claim of TA/DA Nu. 8,750.00 (3.3.21)	Dadi Rm Gurung(20190112796)	Dhan Bahadur Gurung(10307000475)	8,750.00
3	Gewog Administration, Largyab, Dagana	17152	1	3.3.25	Non-deduction of 2% TDS Nu. 8,619.00 (3.3.25)	Dhan Bahadur Gurung(10307000475)	Dhan Bahadur Gurung(10307000475)	8,619.00
Total Amount								34,369.00

8 Tseza Gewog

SN	Agency Name	AIN	Para	AIMS Code	Observation Title	Direct	Supervisory	Amount
1	Gewog Administration, Tseza, Dagana	17156	4.2	2.2.17	Liable for Liquidated damages (LD) for the non-completion of works Nu. 170,632.00 (2.2.17)	KARMA PHENDEY Construction(6162), Yeshey Dorji(11007001386)	Phurba (10310001022)	170,632.00

2	Gewog Administration, Tseza, Dagana	17156	3	2.2.18	Non-Adjustment of mobilization Advances Nu. 305,409.00 (2.2.18)	PASSANG BUILDERS(4341), Sita Devi Ghalley(11301000431), Sonam Tamang(11809000520), Yeshey Choden(11505004819)	Phurba (10310001022)	305,409.00
3	Gewog Administration, Tseza, Dagana	17156	4.1	2.2.31	Payment made without execution of works at site & Excess payment over actual work done Nu. 457,726.88	KARMA PHENDEY Construction(6162), Yeshey Dorji(11007001386)	Phurba (10310001022)	457,726.68
4	Gewog Administration, Tseza, Dagana	17156	2	3.3.30	Non-settlement of pending bills worth Nu. 192,153.00 (3.3.30)	Phurba (10310001022)	Phurba (10310001022)	192,153.00
Total Amount								1,125,920.68

9 Tshangkha Gewog

SN	Agency Name	AIN	Para	AIMS Code	Observation Title	Direct	Supervisory	Amount
1	Gewog Administration, Tsangkha, Dagana	17157	1	2.1.6	Refund of 10% SD without obtaining release Nu. 192,443.00 (2.1.6)	Karma Tobgay(11506005364)	Tawla (10311001687)	192,443.00
2	Gewog Administration, Tsangkha, Dagana	17157	3	3.3.21	Double claim of TA/DA Nu. 3,148.00 (3.3.21)	Jigme Samdrup(10605002137)	Tawla (10311001687)	3,148.00
3	Gewog Administration, Tsangkha, Dagana	17157	2	3.3.6	Missing vouchers worth Nu. 2,757,676.00 (3.3.6)	Karma Tobgay(11506005364)	Tawla (10311001687)	2,757,676.00
Total Amount								2,953,267.00

10 Tsendagang Gewog

SN	Agency Name	AIN	Para	AIMS Code	Observation Title	Direct	Supervisory	Amount
1	Gewog Administration, Tsenda-Gang, Dagana	17155	3	2.1.18	Outstanding of Public Work Advances (PWA) Nu. 2,287,778.00 (2.1.18)Outstanding of Public Work Advances (PWA) Nu. 2,287,778.00 (2.1.18)	Tej Bahadur Sunwar(11802002781)	Bal Bahadur Rana(10309000585)	2,287,778.00
2	Gewog Administration, Tsenda-Gang, Dagana	17155	2	3.3.20	Adjustment of advance without supporting documents Nu. 154,000.	Bal Bahadur Rana(10309000585)	Bal Bahadur Rana(10309000585)	154,000.00
Total Amount								2,441,778.00

iii Gewog under Gasas Dzongkhag**1 Goen Khamead Gewog**

SN	Agency Name	AIN	Para	AIMS Code	Observation Title	Direct	Supervisory	Amount
1	Gewog Administration, Goenkhamed	17534	1	3.3.25	Short collection of Land Tax – Nu. 3213.10	Samten Lhamo(10606002172)	Kinley Penjor(10401000196)	3,213.10
Total Amount								3,213.10

iv Gewog under Haa Dzongkhag**1 Bjee Gewog**

SN	Agency Name	AIN	Para	AIMS Code	Observation Title	Direct	Supervisory	Amount
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1	Gewog Administration, Bjee, Haa	17229	1	3.3.21	Excess payment due to short/less execution of BoQ item work (Nu. 5,650.65)	Pasang (10501001114)	Pasang (10501001114)	5,650.65
2	Gewog Administration, Bjee, Haa	17229	2	3.3.8	Defective work for construction of footpath at Gyechukha (3.3.8)	Pasang (10501001114)	Kirtiman Rai(11207000407)	-
Total Amount								5,650.65

2 Gakiling Gewog								
SN	Agency Name	AIN	Para	AIMS Code	Observation Title	Direct	Supervisory	Amount
1	Gewog Administration, Gakiling, Haa	17231	1	3.3.25	Non-account of 8 & 5 % rebate on procurement of HDPE pipes amounting to (Nu. 134,344.69)	Ghashey (11207001459)	Ghashey (11207001459)	134,344.69
2	Gewog Administration, Gakiling, Haa	17231	2	3.3.34	Non execution of Irrigation and RWSS work (Nu. 452,380.00) (3.3.34)	Ghashey (11207001459)	Ghashey (11207001459)	452,380.00
Total Amount								586,724.69

3 Katsho Gewog								
SN	Agency Name	AIN	Para	AIMS Code	Observation Title	Direct	Supervisory	Amount

1	Gewog Administration, Katsho, Haa	17228	1	3.3.26	Non-accountal of 8% rebate on procurement of HDPE pipes amounting to Nu. 16,776.20	Kencho (10503001895)	Kencho (10503001895)	16,776.20
2	Gewog Administration, Katsho, Haa	17228	2	3.3.34	Inadmissible Payment of DA (Nu. 55,500.00) (3.3.34)	Phub Tshering(10503001339), Phuntsho Norbu(10503001699), Ugyen Tenzin(10503000531)	Kencho (10503001895)	55,500.00
3	Gewog Administration, Katsho, Haa	17228	3	3.3.34	Inadmissible Payment of Porter/Pony (Nu. 36,000.00) (3.3.34)	Kencho (10503001895), Phub Tshering(10503001339), Phuntsho Norbu(10503001699), Ugyen Tenzin(10503000531)	Kencho (10503001895)	36,000.00
Total Amount								108,276.20

4 Samar Gewog

SN	Agency Name	AIN	Para	AIMS Code	Observation Title	Direct	Supervisory	Amount
1	Gewog Administration, Samar, Haa	17232	2	3.3.21	Non execution of providing and laying NP2 Class RC pipe as per the BoQ specification and excess payment thereof- (Nu.50,951.00) (3.3.21)	Tshewang Tobgay(10504000479)	Rinzin Phurba(10103000782)	50,951.00
2	Gewog Administration, Samar, Haa	17232	1	3.3.21	Non execution of providing and laying NP2 Class RC pipe as per the BoQ specification and excess payment thereof (Nu. 45,828.27) (3.3.21)	Tshewang Tobgay(10504000479)	Rinzin Phurba(10103000782)	45,828.27

3	Gewog Administration, Samar, Haa	17232	3	3.3.26	Non-accountal of 5 & 8% rebate on procurement of HDPE pipes (Nu. 26,142.66) (3.3.26)	Tshewang Tobgay(10504000479)	Tshewang Tobgay(10504000479)	26,142.66
4	Gewog Administration, Samar, Haa	17232	4	3.3.34	Non completion of RWSS amounting to Nu. 361,490.80 (3.3.34)	Tshewang Tobgay(10504000479)	Chenga Dawa(11309000923)	361,490.80
Total Amount								484,412.73

5 Sambaykha Gewog

SN	Agency Name	AIN	Para	AIMS Code	Observation Title	Direct	Supervisory	Amount
1	Gewog Administration, Sombay, Haa	17233	1	3.3.26	Non-accountal of 8 & 5 % rebate on procurement of HDPE pipes (Nu.46,627.00) (3.3.26)	Thinley (10505000952)	Thinley (10505000952)	46,627.00
Total Amount								46,627.00

6 Uesu Gewog

SN	Agency Name	AIN	Para	AIMS Code	Observation Title	Direct	Supervisory	Amount
1	Gewog Administration, Eusu, Haa	17230	1.2	2.2.38	Non completion of RWSS amounting to Nu. 1,346,820.00 (2.2.38)	Nima Tshering(10502000171)	Nima Tshering(10502000171)	1,346,820.00
2	Gewog Administration, Eusu, Haa	17230	1.1	3.3.26	Non-account of 5 % and 8% rebate on procurement of HDPE pipes amounting to Nu. 103,070.34 (3.3.26)	Nima Tshering(10502000171)	Nima Tshering(10502000171)	103,070.34
Total Amount								1,449,890.34

v Gewog under Paro Dzongkhag

1 Dopshari Gewog

SN	Agency Name	AIN	Para	AIMS Code	Observation Title	Direct	Supervisory	Amount
1	Gewog Administration, Dopshari	17486	1	2.1.3	Inadmissible payment of Service Charges Nu. 5,000.00 (2.1.3)	Tashi Pelden(11410003839)	Tshering Dorji(10802001445)	5,000.00
2	Gewog Administration, Dopshari	17486	2.1	3.3.21	Irregularities regarding the Construction of CaretakerExcess payment to contractor for civil work Nu. 54,039.49 (3.3.21)	Chencho Dorji(10802001443), Chundu Dorji(10302000839)	Tshering Dorji(10802001445)	54,039.49
Total Amount								59,039.49

2 Doteng Gewog

SN	Agency Name	AIN	Para	AIMS Code	Observation Title	Direct	Supervisory	Amount
1	Gewog Administration, Doteng	17487	1	2.1.3	Inadmissible payment of Service Charges Nu. 3,950.00-(2.1.3)	Yeshi Zangpo(10601002312)	Letho (10803000524)	3,950.00
2	Gewog Administration, Doteng	17487	2	3.3.2	Adjustment of payment without supporting documents Nu. 95,235.80- (3.3.20)	Letho (10803000524)	Letho (10803000524)	95,235.80
Total Amount								99,185.80

3 Hungrel Gewog								
SN	Agency Name	AIN	Para	AIMS Code	Observation Title	Direct	Supervisory	Amount
1	Gewog Administration, Hungrel	17488	1	2.1.3	Inadmissible payment of Service Charges Nu. 3,950.00 (2.1.3)	Tshering (10204001355)	Gyem Thinley(10804000025)	3,950.00
2	Gewog Administration, Hungrel	17488	2	3.3.21	Excess payment on transportation charge Nu. 15,750.00 (3.3.21)	Leki Choden(11513000341)	Gyem Thinley(10804000025)	15,750.00
Total Amount								19,700.00

4 Lamgong Gewog								
SN	Agency Name	AIN	Para	AIMS Code	Observation Title	Direct	Supervisory	Amount
1	Gewog Administration, Lamgo	17489	1	2.1.3	Inadmissible payment of Service Charges Nu. 3,150.00-(2.1.3)	Tshering Cheozom(10605002436)	Gem Tshering(10805001697)	3,150.00
2	Gewog Administration, Lamgo	17489	3	3.3.21	Excess payment of transportation charge Nu. 10,250.00 (3.3.21)	Tshering Cheozom(10605002436)	Gem Tshering(10805001697)	10,250.00
3	Gewog Administration, Lamgo	17489	2	3.3.21	Excess payment due to Short-execution of works- Nu. 27,293.17-(3.3.21)	Sangay Pem(10501000109)	Gem Tshering(10805001697)	27,293.17
Total Amount								40,693.17

5 Lungnyi Gewog

SN	Agency Name	AIN	Para	AIMS Code	Observation Title	Direct	Supervisory	Amount
1	Gewog Administration, Lungnyi	17490	1	2.1.3	Inadmissible payment of Service Charges Nu. 4,400.00 (2.1.3)	Tshering Wangmo(10808001355)	Jamtsho (10806001674)	4,400.00
2	Gewog Administration, Lungnyi	17490	2	3.3.21	Excess payment for the Construction of Meeting Hall at Lungnyi Gewog- Nu. . 83,155.00 (3.3.21)	Cheki Lengkong(12001002701), Yonten Phuntsho(11104004182)	Jamtsho (10806001674)	83,155.00
Total Amount								87,555.00

6 Naja Gewog

SN	Agency Name	AIN	Para	AIMS Code	Observation Title	Direct	Supervisory	Amount
1	Gewog Administration, Naja	17491	1	2.1.3	Inadmissible payment of Service Charges Nu. 5,050.00-(2.1.3)	Thukten Tashi(10905002662)	Kinley Wangdi(10807002291)	5,050.00
Total Amount								5,050.00

7 Shaba Gewog

SN	Agency Name	AIN	Para	AIMS Code	Observation Title	Direct	Supervisory	Amount
1	Gewog Administration, Shaba	17492	4	1.2.6	Payment made for works not executed at site Nu. 268,349.00-(1.2.6)	Rinchen Dorji(10808002179), Rinchen Tshering(12008001608)	Chencho Gyeltshen(10808001337)	268,349.00

2	Gewog Administration, Shaba	17492	5	3.3.21	Excess payment to contractor Nu. 152,565.02-(3.3.21)	Rinchen Tshering(12008001608)	Chencho Gyeltshen(10808001337)	152,565.02
3	Gewog Administration, Shaba	17492	6	3.3.8	Execution of defective road side drainage works- Nu. 12,000.00-(3.3.8)	Rinchen Tshering(12008001608)	Chencho Gyeltshen(10808001337)	12,000.00
4	Gewog Administration, Shaba	17492	2	3.3.8	Execution of defective works pertaining to 'Black top at Julungchu to Neyphu-(3.3.8)	Rinchen Tshering(12008001608)	Chencho Gyeltshen(10808001337)	-
Total Amount								432,914.02

8 Tsentso Gewog

SN	Agency Name	AIN	Para	AIMS Code	Observation Title	Direct	Supervisory	Amount
1	Gewog Administration, Tsentso	17493	1	2.1.3	Inadmissible payment of Service Charges Nu. 2,250.00 (2.1.3)	Ugyen Wangmo(11605002558)	Dolay Tshering(10810000446)	2,250.00
2	Gewog Administration, Tsentso	17493	2	3.3.21	Overpayment for the Renovation of ORC at Shari-Nu. 34,629.35 (3.3.21)	Karma Sonam(10810001614), Kumar Subba(11801000730)	Dolay Tshering(10810000446)	34,629.35
3	Gewog Administration, Tsentso	17493	4	3.3.21	Overpayment on Maintenance of Zamsa Lhakhang-Nu. 49,345.25 (3.3.21)	Chencho Norbu(10810001659), Kumar Subba(11801000730)	Dolay Tshering(10810000446)	49,345.25
4	Gewog Administration, Tsentso	17493	5	3.3.21	Excess payment due to wrong application of Unit- Nu. 127,487.95 (3.3.21)	Dolay (10810000973), Kumar Subba(11801000730)	Dolay Tshering(10810000446)	127,487.95

5	Gewog Administration, Tsentso	17493	3	3.3.8	Execution of defective road side drainage works- Nu. 108,810.00 (3.3.8)	Dawa Tshering(10811000450), Kumar Subba(11801000730)	Dolay Tshering(10810000446)	108,810.00
Total Amount								322,522.55

9 Wangchang Gewog

SN	Agency Name	AIN	Para	AIMS Code	Observation Title	Direct	Supervisory	Amount
1	Gewog Administration, Wangchang	17494	1	2.1.3	Inadmissible payment of Service Charges Nu. 1,460.00 (2.1.3)	Pema Deki(10605000110)	Kuenzang Rinzin(10811002344)	1,460.00
2	Gewog Administration, Wangchang	17494	3	3.3.21	Excess payment for the Construction of Taju School Gate-Nu. 26,522.82 (3.3.21)	Tshering Peldon(11701002893)	Kuenzang Rinzin(10811002344)	26,522.82
3	Gewog Administration, Wangchang	17494	2	3.3.21	Excess payment for the Construction of New Playground and Retaining Wall at Taju Primary School-Nu. 57,771.10 (3.3.21)	Tshering Peldon(11701002893)	Kuenzang Rinzin(10811002344)	57,771.10
Total Amount								85,753.92

vi Gewog under Samdrup Jongkhar Dzongkhag

1 Langchenphu Gewog

SN	Agency Name	AIN	Para	AIMS Code	Observation Title	Direct	Supervisory	Amount
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1	Gewog Administration, Langchenphu, Samdrupjongkhar	17186	1	2.2.38	Providing & Laying of Granular Sub-Base (GSB) not in line with specification and deviating from Bhutan Schedule of Rates (BSR) 2017 for work valuing Nu. 1,753,683.18	JOMO Construction(5446), Preeti Rai(10201000948), TASHI PALTAIR Construction(2887)	Guman Singh Gaylal(11103001493)	1,753,683.18
Total Amount								1,753,683.18

2 Lauri Gewog								
SN	Agency Name	AIN	Para	AIMS Code	Observation Title	Direct	Supervisory	Amount
1	Gewog Administration, Lauri, Samdrupjongkhar	17187	2	3.3.21	Payment made for incomplete works and work Items not as per BoQ for Renovation of Guest House at Lauri Gewog Centre – Nu. 119,916.04	Longchen Doenyoen Khababbling Construction(8323), Tashi Phuntsho(11107005777)	Tempa Gyeltshen(11104000057)	119,916.04
2	Gewog Administration, Lauri, Samdrupjongkhar	17187	1	3.3.21	Construction of Septic Tank for 2-Unit and 4- Unit PF Toilet at Dugmanma PS not as per specification resulting to excess payment of Nu. 37,793.00	Pema Lekpai Dendrup Construction(8368), Tashi Phuntsho(11107005777)	Tempa Gyeltshen(11104000057)	37,793.00
Total Amount								157,709.04

3 Serthig Gewog								
SN	Agency Name	AIN	Para	AIMS Code	Observation Title	Direct	Supervisory	Amount
1	Gewog Administration, Serthig, Samdrupjongkhar	17227	2	2.2.21	Non-deduction of rebate for the improvement of Woongchilo Irrigation Channel amounting to Nu. 201,946.03	Pema Chopel(11111002542)	Lamdra Wangdi(11106004338)	201,946.03
2	Gewog Administration, Serthig, Samdrupjongkhar	17227	3	3.2.6	Defective works for the construction Early Child Care & Development (ECCD) Centre at Serthi	Pema Chopel(11111002542), SAMPAI DENDUP Construction(7852)	Lamdra Wangdi(11106004338)	-
Total Amount								201,946.03

vii Gewog under Samtse Dzongkhag

1 Denchhukha Gewog								
SN	Agency Name	AIN	Para	AIMS Code	Observation Title	Direct	Supervisory	Amount
1	Gewog Administration, Denchhukha	17444	4	3.3.21	Excess Payment to Supplier due to payment for HDPE pipes more than approved rate– Nu. 10,530.00 (3.3.21)	Garja Man Rai(11206003863)	Chandra Man Bhandari(11205000007)	10,530.00

2	Gewog Administration, Denchhukha	17444	3	3.3.21	Excess payment in construction of RCC Culvert at Pungthakhola Farm Road while comparing to approved drawing - Nu. 63,641.00 (3.3.21)	Penjor (10801001399)	Chandra Man Bhandari(11205000007)	63,641.00
3	Gewog Administration, Denchhukha	17444	2.2	3.3.21	Excess payment to contractor due to computation error- Nu. 52,547.59 (3.3.21)	Penjor (10801001399), TSHAPHEL Construction(3427)	Chandra Man Bhandari(11205000007)	32,034.00
4	Gewog Administration, Denchhukha	17444	2.1	3.3.21	Excess payment in construction of Community Lhakhang at Mayona due to less execution of work at site- Nu. 54,631.00 (3.3.21)	Penjor (10801001399), TSHAPHEL Construction(3427)	Chandra Man Bhandari(11205000007)	54,631.00
5	Gewog Administration, Denchhukha	17444	1.2	3.3.21	Excess payment in construction of Hindu Temple due to less execution of work at site - Nu. 75,466.00 (3.3.21)	Kumar Sharma(11202001094), T & T Construction(4024)	Chandra Man Bhandari(11205000007)	75,466.00
6	Gewog Administration, Denchhukha	17444	1.1	3.3.21	Excess payment to contractor due to less deduction of rebate – Nu. 627,380.00 (3.3.21)	Kumar Sharma(11202001094), T & T Construction(4024)	Chandra Man Bhandari(11205000007)	627,381.00
Total Amount								863,683.00

2 Dophuchen Gewog								
SN	Agency Name	AIN	Para	AIMS Code	Observation Title	Direct	Supervisory	Amount
1	Gewog Administration, Dophuchen, Samtse	17287	2	2.1.3	Inadmissible payment in construction of Staff Quarter at Sengden BHU	Tul Bahadur Blon Tamang(10306000174)	Padam Bdr Rai(11206003012)	37,726.00
2	Gewog Administration, Dophuchen, Samtse	17287	1	2.1.3	Inadmissible payment in construction of ECCD at Sengden	Tul Bahadur Blon Tamang(10306000174)	Padam Bdr Rai(11206003012)	10,148.00
3	Gewog Administration, Dophuchen, Samtse	17287	4	3.2.11	Non-maintenance of Fixed Asset Register for non-expendable properties	Minjur (11216002717)	Minjur (11216002717)	-
4	Gewog Administration, Dophuchen, Samtse	17287	3	3.3.21	Excess Payment to Supplier due to payment for HDPE pipes more than approved rate	Garja Man Rai(11206003863)	Padam Bdr Rai(11206003012)	15,422.00
Total Amount								63,296.00

3 Doongtoed Gewog								
SN	Agency Name	AIN	Para	AIMS Code	Observation Title	Direct	Supervisory	Amount
1	Gewog Administration, Doongtoed, Samtse	17279	5	2.1.3	Excess payment in construction of Kitchen at Hindu Mandir under Doongtoed Gewog	Tul Bahadur Blon Tamang(10306000174)	Damber Singh Rai(11207000004)	15,475.00

2	Gewog Administration, Doongtoed, Samtse	17279	4	2.1.3	Excess payment in Major maintenance of MP Hall at Mindrupling PS under Doongtoed gewog	Tul Bahadur Blon Tamang(10306000174)	Damber Singh Rai(11207000004)	10,103.00
3	Gewog Administration, Doongtoed, Samtse	17279	3	2.1.3	Excess payment in the Construction of meeting hall at Meadgang	Tul Bahadur Blon Tamang(10306000174)	Damber Singh Rai(11207000004)	17,849.00
4	Gewog Administration, Doongtoed, Samtse	17279	7	3.2.11	Non-maintenance of Fixed Asset Register for non-expendable properties	Pema Yuden(10103002487)	Damber Singh Rai(11207000004)	-
5	Gewog Administration, Doongtoed, Samtse	17279	2	3.3.21	Excess payment in construction of Retaining Wall at SanuDumtoe Farm Road	Tashi Tobgay(11607001999)	Damber Singh Rai(11207000004)	55,386.00
6	Gewog Administration, Doongtoed, Samtse	17279	1	3.3.21	Excess payment in construction of RNR staff quarter under Doongtoed Gewog	Tashi Tobgay(11607001999)	Damber Singh Rai(11207000004)	91,612.00
7	Gewog Administration, Doongtoed, Samtse	17279	6	3.3.21	Excess Payment to Supplier due to payment of higher rates for HDPE pipes more than approved rate	Garja Man Rai(11206003863)	Damber Singh Rai(11207000004)	16,329.00
Total Amount								206,754.00

4 Norbugang Gewog								
SN	Agency Name	AIN	Para	AIMS Code	Observation Title	Direct	Supervisory	Amount

1	Gewog Administration, Norbugang	17338	1	2.1.21	Excavation of farm road more than approved length and liable for penalty for non-adherence to terms and conditions of Environmental Clearance issued Nu. 15,300.00 (2.1.21)	Tashi Dorji(10302001157)	Ugyen Dorji(11106004988)	15,300.00
Total Amount								15,300.00

viii Gewog under Sarpang Dzongkhag

1 Chhudzom Gewog

SN	Agency Name	AIN	Para	AIMS Code	Observation Title	Direct	Supervisory	Amount
1	Gewog Administration, Chhudzom, Sarpang	17214	2	3.2.7	Non ratification of defective work for construction of Alley Irrigation Channel [Package II] irrigation channel, -(3.2.7)	Sigyal Wangchuk(10104002112)	Bishnu Prasad Rai(11305003612)	-
2	Gewog Administration, Chhudzom, Sarpang	17214	1	3.2.7	Non ratification of defective work for construction of Alley Irrigation Channel [Package I] irrigation channel, -(3.2.7)	Sigyal Wangchuk(10104002112)	Bishnu Prasad Rai(11305003612)	-
Total Amount								-

2 Jigmechholing Gewog

SN	Agency Name	AIN	Para	AIMS Code	Observation Title	Direct	Supervisory	Amount
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1	Gewog Administration, Jigme-Chhoeling, Sarpang	17215	2	2.1.19	Outstanding rural taxes, Nu. 19,806.60-(2.1.19)	Yeshi Jamtsho(11505003389)	Kumar Gurung(11308000046)	19,806.60
2	Gewog Administration, Jigme-Chhoeling, Sarpang	17215	1	2.1.22	Independent functioning of the Gewog Accounts - (2.1.22)	Norbu (10905005562)	Kumar Gurung(11308000046)	-
Total Amount								19,806.60

3 Samtenling Gewog

SN	Agency Name	AIN	Para	AIMS Code	Observation Title	Direct	Supervisory	Amount
1	Gewog Administration, Samtenling, Sarpang	17212	1	3.2.8	Delay in execution of works, Nu. 4,420,213.67- (3.2.8)	Tenzin Pelzang(11510002107)	Kumar Monger(11301000014)	4,420,213.67
Total Amount								4,420,213.67

4 Umling Gewog

SN	Agency Name	AIN	Para	AIMS Code	Observation Title	Direct	Supervisory	Amount
1	Gewog Administration, Umling, Sarpang	17422	1	1.2.2	Misuse of funds Nu. 130,000.00 -(1.2.2)	Ganga Ram Bhandari(11308000859)	Ugyen Norbu(11315000142)	75,932.00
2	Gewog Administration, Umling, Sarpang	17422	2	1.2.2	Temporary Misuse of funds Nu. 491,001.00 - (1.2.2)	Ganga Ram Bhandari(11308000859)	Ugyen Norbu(11315000142)	491,001.00
3	Gewog Administration, Umling, Sarpang	17422	4	1.2.2	Misappropriation of Funds Nu. 640,069.00- (1.2.2)	Ganga Ram Bhandari(11308000859)	Ugyen Norbu(11315000142)	640,069.00
4	Gewog Administration, Umling, Sarpang	17422	3	2.1.19	Non-deposit of Rural Taxes by NLCS Nu. 26,373.67-(2.1.19)	Tshering Yangden(10706002648)	Ugyen Norbu(11315000142)	26,373.67
Total Amount								1,233,375.67

ix Gewog under Thimphu Dzongkhag

1 Lingzhi Gewog								
SN	Agency Name	AIN	Para	AIMS Code	Observation Title	Direct	Supervisory	Amount
1	Gewog Administration, Lingzhi, Thimphu	17113	1	2.2.18	Un-adjusted Outstanding Advances – Nu. 52,000.00 (2.2.18)	Dawa Gyeltshen(10906000492)	Wangdi (11406000171)	52,000.00
Total Amount								52,000.00

2 Naro Gewog								
SN	Agency Name	AIN	Para	AIMS Code	Observation Title	Direct	Supervisory	Amount
1	Gewog Administration, Naro, Thimphu	17078	1	2.2.18	Un-adjusted Outstanding Advances – Nu. 877,123.62 (2.2.18)	Gyem (10802002035)	Wangchuk (11408000189)	877,123.62
Total Amount								877,123.62

3 Soe Gewog								
SN	Agency Name	AIN	Para	AIMS Code	Observation Title	Direct	Supervisory	Amount
1	Gewog Administration, Soe, Thimphu	17222	2	2.2.32	Excess payment due to inappropriate application of rate analysis: - Nu. 201,905.91	Karma (10608001395)	Chhabi Lal Das(11803000837)	201,905.91
2	Gewog Administration, Soe, Thimphu	17222	1	2.2.32	Excess payment due to wrong application of rate - Nu.79,575.60 (2.2.32)	Karma (10608001395)	Chhabi Lal Das(11803000837)	79,575.60

3	Gewog Administration, Soe, Thimphu	17222	4	3.2.1	Non-restoration of wing wall at Gornza Bridge and wasteful expenditure thereof - Nu.297, 941.54 (3.2.1)	Karma (10608001395)	Chhabi Lal Das(11803000837)	297,941.54
Total Amount								579,423.05

4 Toedwang Gewog								
SN	Agency Name	AIN	Para	AIMS Code	Observation Title	Direct	Supervisory	Amount
1	Gewog Administration, Toedwang, Punakha	17374	1	3.2.2	Shortage of MS Angle Post at site - Nu.8,992.32 (3.5.26)	Touchu (11009000295)	Kado (11002001972)	-
Total Amount								-

x Gewog under Trongsa Dzongkhag								
1 Dragteng Gewog								
SN	Agency Name	AIN	Para	AIMS Code	Observation Title	Direct	Supervisory	Amount
1	Gewog Administration, Draagteng, Trongsa	17179	3	3.3.21	Excess payment for work items not executed at site - Nu. 4,255.76 (3.3.21)	Choida (10907001589)	Kinzang Dorji(11701001704)	4,255.76
2	Gewog Administration, Draagteng, Trongsa	17179	2	3.3.21	Excess payment due to non-execution of a work item - Nu. 13,202.40 (3.3.21)	Sonam Rinchen(10904002325)	Kinzang Dorji(11701001704)	13,202.40

3	Gewog Administration, Draagteng, Trongsa	17179	1	3.3.21	Payment made for the work not executed - Nu. 21,036.00 (3.3.21)	Choida (10907001589)	Kinzang Dorji(11701001704)	21,036.00
Total Amount								38,494.16

2 Korphoog Gewog

SN	Agency Name	AIN	Para	AIMS Code	Observation Title	Direct	Supervisory	Amount
1	Gewog Administration, Korphoog, Trongsa	17176	1	3.3.7	Non-reconciliation of financial statement – Nu. 28,943.66 (3.3.7)	Tshering Dendup(10711001180)	Sangay Khandu(11702001343)	28,943.66
Total Amount								28,943.66

3 Langthil Gewog

SN	Agency Name	AIN	Para	AIMS Code	Observation Title	Direct	Supervisory	Amount
1	Gewog Administration, Langthil, Trongsa	17177	3	3.3.21	Excess payment in earthwork excavation over area for construction of Crematorium at Shershong Laptsa - Nu. 239,340.60 (3.3.21)	KARZIN Construction(5825), Sangay Dorji(10906000794)	Sonam Dendup(11703000276)	239,340.60

2	Gewog Administration, Langthil, Trongsa	17177	2	3.3.21	Excess payment in construction of Choekhag at Shershong Laptsa - Nu. 45,320.00 (3.3.21)	KARSEL DAWA Construction(5394), Ngidup Tshering(10904002202)	Sonam Dendup(11703000276)	45,320.00
3	Gewog Administration, Langthil, Trongsa	17177	1	3.3.7	Non-reconciliation of financial statement - Nu. 4,020.00 (3.3.7)	Damanti Kumari Sunwar(11802001959)	Sonam Dendup(11703000276)	4,020.00
Total Amount								288,680.60

4 Nubi Gewog

SN	Agency Name	AIN	Para	AIMS Code	Observation Title	Direct	Supervisory	Amount
1	Gewog Administration, Nubi, Trongsa	17178	2	3.3.21	Payment made for works not executed - Nu. 5,831.56 (3.3.21)	Karma Dorji Sherpa(11802000346)	Ugen Tenzin(11704000066)	5,831.56
2	Gewog Administration, Nubi, Trongsa	17178	3	3.3.21	Excess payment in Renovation of Public Kitchen at Simphu Goenpa - Nu. 20,753.00 (3.3.21)	Karma Dorji Sherpa(11802000346)	Ugen Tenzin(11704000066)	20,753.00
3	Gewog Administration, Nubi, Trongsa	17178	1	3.3.7	Non-reconciliation of financial statement - Nu. 98,700.00 (3.3.7)	Younten Namgay(11605002916)	Ugen Tenzin(11704000066)	98,700.00
Total Amount								125,284.56

5 Tangsibje Gewog

SN	Agency Name	AIN	Para	AIMS Code	Observation Title	Direct	Supervisory	Amount
1	Gewog Administration, Tangsibji, Trongsa	17180	2	3.3.21	Excess payment in construction of retaining wall - Nu. 29,909.31 (3.3.21)	Lhawang Geymo(10604000529)	Gyembo Dorji(11705002197)	29,909.31
2	Gewog Administration, Tangsibji, Trongsa	17180	3	3.3.34	Irregular operation of Current Deposit Account - Nu. 244,534.00 (3.3.34)	Phub Wangmo(11705000572)	Gyembo Dorji(11705002197)	244,534.00
Total Amount								274,443.31

xi Gewog under Tsirang Dzongkhag

1 Dunglagang Gewog

SN	Agency Name	AIN	Para	AIMS Code	Observation Title	Direct	Supervisory	Amount
1	Gewog Administration, Dunglagang, Tsirang	17270	1	3.2.7	Deteriorated conditions of Gewog Connectivity roads (3.2.7)	Kharka Bahadur Pradhan(11803001103)	Kharka Bahadur Pradhan(11803001103)	-
Total Amount								-

2 Gosarling Gewog

SN	Agency Name	AIN	Para	AIMS Code	Observation Title	Direct	Supervisory	Amount
1	Gewog Administration, Gosarling, Tsirang	17269	1	3.2.7	Deteriorated conditions of Gewog Connectivity roads (3.2.7)	Ram Bahadur Karki(11804002200)	Ram Bahadur Karki(11804002200)	-
Total Amount								-

3 Kikhorthang Gewog

SN	Agency Name	AIN	Para	AIMS Code	Observation Title	Direct	Supervisory	Amount
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1	Gewog Administration, Kilkhorthang, Tsirang	17268	2	3.3.8	Laying of Inferior PCC on Farm Road (3.3.8)	Beda Moni Chamlagai(11805002229)	Beda Moni Chamlagai(11805002229)	-
Total Amount								-

4 Patshaling Gewog								
SN	Agency Name	AIN	Para	AIMS Code	Observation Title	Direct	Supervisory	Amount
1	Gewog Administration, Patshaling, Tsirang	17273	1	3.2.7	Deteriorated conditions of Gewog Connectivity roads (3.2.7)	Chabi Kumar Rai(11802001003)	Chabi Kumar Rai(11802001003)	-
Total Amount								-

5 Sergithang Gewog								
SN	Agency Name	AIN	Para	AIMS Code	Observation Title	Direct	Supervisory	Amount
1	Gewog Administration, Sergithang, Tsirang	17275	1	3.2.7	Deteriorated conditions of Gewog Connectivity roads (3.2.7)	Man Bir Rai(11807000504)	Man Bir Rai(11807000504)	-
2	Gewog Administration, Sergithang, Tsirang	17275	3	3.2.8	Non-execution of works at site worth Nu.2,399,490.00 (3.2.8)	Man Bir Rai(11807000504)	Man Bir Rai(11807000504)	2,399,490.00
Total Amount								2,399,490.00

6 Tsholingkhar Gewog								
SN	Agency Name	AIN	Para	AIMS Code	Observation Title	Direct	Supervisory	Amount

1	Gewog Administration, Tsholingkhar, Tsirang	17332	2	3.2.1	Unusable/non-pliable of farm road (3.2.1)	Passang Thing Tamang(11811000061)	Passang Thing Tamang(11811000061)	-
2	Gewog Administration, Tsholingkhar, Tsirang	17332	1	3.2.7	Deteriorated conditions of Gewog Connectivity roads (3.2.7)	Passang Thing Tamang(11811000061)	Passang Thing Tamang(11811000061)	-
Total Amount								-

xii Gewog under Wangdue Phodrang Dzongkhag

1 Athang Gewog

SN	Agency Name	AIN	Para	AIMS Code	Observation Title	Direct	Supervisory	Amount
1	Gewog Administration, Athang, Wangdue Phodrang	17171	2	2.1.19	Short collection of Land Tax Nu.9,249.76 (2.1.19)	Dawa Gyeltshen(11901001254)	Khandu Dorji(11901000845)	9,249.76
2	Gewog Administration, Athang, Wangdue Phodrang	17171	3	2.1.22	Closed Work payment booked Nu.4,300,000.00 (2.1.22)	Ngawang Dorji(11509004413)	Khandu Dorji(11901000845)	-
3	Gewog Administration, Athang, Wangdue Phodrang	17171	4.2	3.2.7	Total blockage of the Farm Road due to landslide (3.2.7)	Ngawang Dorji(11509004413)	Khandu Dorji(11901000845)	-
4	Gewog Administration, Athang, Wangdue Phodrang	17171	4.1	3.3.21	Unjustified expenditure Nu.1,027,040.00 (3.3.21)	Ngawang Dorji(11509004413)	Khandu Dorji(11901000845)	1,027,040.00
5	Gewog Administration, Athang, Wangdue Phodrang	17171	1	3.3.23	Credit balance under - 9.F- other deposit or refundable deposit - Nu. 152646	Sonam Yangden(11006001138)	Khandu Dorji(11901000845)	-

6	Gewog Administration, Athang, Wangdue Phodrang	17171	4.3	3.3.6	Non-availability of Environment Clearance (3.3.6)	Ngawang Dorji(11509004413)	Khandu Dorji(11901000845)	-
Total Amount								1,036,289.76

2 Bjednag Gewog

SN	Agency Name	AIN	Para	AIMS Code	Observation Title	Direct	Supervisory	Amount
1	Gewog Administration, Bjednag, Wangdue Phodrang	17170	2	2.1.19	Short collection of Land Tax Nu.12,905.40 (2.1.19)	Khandu (11902002067)	Khandu (11902002067)	12,905.00
2	Gewog Administration, Bjednag, Wangdue Phodrang	17170	1	3.3.23	Credit balances under 9.f – Other Deposits / Refundable Deposits Nu. 100,411.00 (3.3.23)	Sonam Yangden(11006001138)	Khandu (11902002067)	100,411.00
Total Amount								113,316.00

3 Darkar Gewog

SN	Agency Name	AIN	Para	AIMS Code	Observation Title	Direct	Supervisory	Amount
1	Gewog Administration, Darkar, Wangdue Phodrang	17169	2	2.1.19	Short collection of Land Tax Nu.13,702.39 (2.1.19)	Dawa Duba(11912001750)	Nado (11903000691)	13,702.39
2	Gewog Administration, Darkar, Wangdue Phodrang	17169	1	3.3.23	Credit balances under 9.f – Other Deposits / Refundable Deposits – Nu.14,207.00 (3.3.23)	Sonam Yangden(11006001138)	Nado (11903000691)	-
Total Amount								13,702.39

4 Dangchu Gewog

SN	Agency Name	AIN	Para	AIMS Code	Observation Title	Direct	Supervisory	Amount
1	Gewog Administration, Dangchhu, Wangdue Phodrang	17154	2	2.1.19	Short collection of Land Tax Nu.2,101.24 (2.1.19)	Pemba (11904000420)	Pemba (11904000420)	2,101.24
2	Gewog Administration, Dangchhu, Wangdue Phodrang	17154	1	3.3.23	Credit balances under 9.f – Other Deposits / Refundable Deposits Nu 120,996.00(3.3.23)	Sonam Youden(10705002661)	Pemba (11904000420)	120,996.00
Total Amount								123,097.24

5 Gangteng Gewog

SN	Agency Name	AIN	Para	AIMS Code	Observation Title	Direct	Supervisory	Amount
1	Gewog Administration, Gangteng, Wangdue Phodrang	17158	1	2.1.19	Short collection of Land Tax Nu.3,971.64 (2.1.19)	Gyeltshen (11905000392)	Gyeltshen (11905000392)	3,971.64
Total Amount								3,971.64

6 Gase Tshogongm Gewog

SN	Agency Name	AIN	Para	AIMS Code	Observation Title	Direct	Supervisory	Amount
1	Gewog Administration, Gase Tshogongm, Wangdue Phodrang	17160	1	2.1.19	Short collection of Land Tax - Nu.7,900.23 (2.1.19)	Doday (11906000737)	Kinley Gyeltshen(11906000769)	7,900.23

2	Gewog Administration, Gase Tshogongm, Wangdue Phodrang	17160	2	2.1.22	Close Work payment booked Nu.468,225.00 (2.1.22)	Sang Chum(11005002234)	Kinley Gyeltshen(11906000769)	-
3	Gewog Administration, Gase Tshogongm, Wangdue Phodrang	17160	3	3.3.34	Four Nos. of Hume pipes were yet to be laid (3.3.34)	Phub Gyeltshen(11906001400)	Kinley Gyeltshen(11906000769)	-
Total Amount								7,900.23

7 Gase Tshowogm Gewog

SN	Agency Name	AIN	Para	AIMS Code	Observation Title	Direct	Supervisory	Amount
1	Gewog Administration, Gase Tshowogm, Wangdue Phodrang	17159	2	2.1.19	Short collection of Land Tax Nu.6,165.04 (2.1.19)	Sangay Choden(11104000499)	Kinzang Thinley(11907000824)	7,900.23
2	Gewog Administration, Gase Tshowogm, Wangdue Phodrang	17159	1	3.3.23	Credit balances under 9.f – Other Deposits / Refundable Deposits – Nu.2,283.00 (3.3.23)	Sonam Youden(10705002661)	Kinzang Thinley(11907000824)	2,283.00
Total Amount								10,183.23

8 Kazhi Gewog

SN	Agency Name	AIN	Para	AIMS Code	Observation Title	Direct	Supervisory	Amount
1	Gewog Administration, Kazhi, Wangdue Phodrang	17161	1	2.1.19	Short collection of Land Tax Nu.3,691.40 (2.1.19)	Karma Choden(11908001415)	Wangdi (11911001253)	3,691.40
Total Amount								3,691.40

9 Nahi Gewog

SN	Agency Name	AIN	Para	AIMS Code	Observation Title	Direct	Supervisory	Amount
1	Gewog Administration, Nahi, Wangdue Phodrang	17162	2	2.1.19	Short collection of Land Tax Nu.3,189.34 (2.1.19)	Deki Lhamo(11909000134)	Kinley Tenzin(11909000505)	3,189.34
2	Gewog Administration, Nahi, Wangdue Phodrang	17162	1	3.3.23	Credit balances under 9.f – Other Deposits / Refundable Deposits – Nu.12,224.00 (3.3.23)	Samten Wangmo(11606002587)	Kinley Tenzin(11909000505)	12,224.00
3	Gewog Administration, Nahi, Wangdue Phodrang	17162	3.1	3.3.34	Need for clearing of debris along the newly constructed Paygang to Yusagom Farm road (3.3.34)	Kinley Tenzin(11909000505)	Kinley Tenzin(11909000505)	-
Total Amount								15,413.34

10 Nyishog Gewog

SN	Agency Name	AIN	Para	AIMS Code	Observation Title	Direct	Supervisory	Amount
1	Gewog Administration, Nyishog, Wangdue Phodrang	17163	2	2.1.19	Short collection of Land Tax Nu.13,902.72 (2.1.19)	Dorji Dorji(11910001733)	Dorji Dorji(11910001733)	13,902.72
2	Gewog Administration, Nyishog, Wangdue Phodrang	17163	1	3.3.23	Credit balances under 9.f – Other Deposits / Refundable Deposits – Nu. 145,530.00 (3.3.23)	Jigme Dorji(11907000471)	Dorji Dorji(11910001733)	145,530.00
Total Amount								159,432.72

11 Phangyul Gewog

SN	Agency Name	AIN	Para	AIMS Code	Observation Title	Direct	Supervisory	Amount
1	Gewog Administration, Phangyuel, Wangduephodrang	17164	2	2.1.19	Short collection of Land Tax Nu.13,760.56 (2.1.19)	Ugyen (11911000721)	Ugyen (11911000721)	13,760.56
2	Gewog Administration, Phangyuel, Wangduephodrang	17164	1	3.3.23	Credit balances under 9.f – Other Deposits / Refundable Deposits - Nu. 239,618.00 (3.3.23)	Ugyen (11911000721)	Ugyen (11911000721)	-
Total Amount								13,760.56

12 Phobji Gewog

SN	Agency Name	AIN	Para	AIMS Code	Observation Title	Direct	Supervisory	Amount
1	Gewog Administration, Phobji, Wangdue Phodrang	17168	3	2.1.19	Short collection of Land Tax Nu.1,677.96(2.1.19)	Jamtsho (11912001829)	Jamtsho (11912001829)	1,677.96
2	Gewog Administration, Phobji, Wangdue Phodrang	17168	2	2.1.7	Unspent close work fund - Nu. 110,025.00(2.1.7)	Jigme Dorji(11907000471)	Jamtsho (11912001829)	-
3	Gewog Administration, Phobji, Wangdue Phodrang	17168	1	3.3.23	Credit balances under 9.f – Other Deposits / Refundable Deposits – Nu. 203,434.00(3.3.23)	Jigme Dorji(11907000471)	Jamtsho (11912001829)	-
Total Amount								1,677.96

13 Ruebisa Gewog

SN	Agency Name	AIN	Para	AIMS Code	Observation Title	Direct	Supervisory	Amount
1	Gewog Administration, Ruebisa, Wangdue Phodrang	17167	2	2.1.19	Short collection of Land Tax Nu.29,636.92 (2.1.19)	Phuntsho Wangmo(11606002656)	Karma Wangdi(11913002251)	29,636.92
2	Gewog Administration, Ruebisa, Wangdue Phodrang	17167	5	3.2.6	Incomplete mud plastering and whitewashing of walls at Jalla Pry. School: (3.2.6)	Goverdhan Gurung(31201000267)	Pema Dorji(11913002026)	-
3	Gewog Administration, Ruebisa, Wangdue Phodrang	17167	6	3.2.7	Non-rectification of defective works (3.2.7)	Goverdhan Gurung(31201000267)	Karma Wangdi(11913002251)	-
4	Gewog Administration, Ruebisa, Wangdue Phodrang	17167	2	3.3.23	Credit balances under 9.f – Other Deposits / Refundable Deposits – Nu.17,000.00 (3.3.23)	Sonam Youden(10705002661)	Karma Wangdi(11913002251)	17,000.00
5	Gewog Administration, Ruebisa, Wangdue Phodrang	17167	1	3.3.23	Credit balances under 9.f – Other Deposits / Refundable Deposits – Nu.17,000.00 (3.3.23)	Sonam Youden(10705002661)	Karma Wangdi(11913002251)	17,000.00
6	Gewog Administration, Ruebisa, Wangdue Phodrang	17167	4.1	3.3.5	Unpaid bills not recorded for future payment – Nu.338,052.00	Goverdhan Gurung(31201000267)	Karma Wangdi(11913002251)	-

7	Gewog Administration, Ruebisa, Wangdue Phodrang	17167	4.2	3.3.5	The rate applied for payment of hire charges could not be ascertained due to incomplete documents - Nu.1,687,699.00: (3.3.5)	Goverdhan Gurung(31201000267)	Karma Wangdi(11913002251)	1,687,699.00
8	Gewog Administration, Ruebisa, Wangdue Phodrang	17167	3.2	3.3.8	Non achievement of required formation width and gradient at several stretches (3.3.8)	Goverdhan Gurung(31201000267)	Karma Wangdi(11913002251)	-
Total Amount								1,751,335.92

14 Saephoog Gewog

SN	Agency Name	AIN	Para	AIMS Code	Observation Title	Direct	Supervisory	Amount
1	Gewog Administration, Saephoog, Wangdue Phodrang	17166	3	2.1.12	Unjustified payment - Nu. 650,000.00(2.1.12)	Rinchen Penjor(11914000908)	Rinchen Penjor(11914000908)	650,000.00
2	Gewog Administration, Saephoog, Wangdue Phodrang	17166	2	2.1.19	Short collection of Land Tax Nu.6,693.58(2.1.19)	Dawa Tshering(11914001454)	Rinchen Penjor(11914000908)	1,156.78
3	Gewog Administration, Saephoog, Wangdue Phodrang	17166	1	3.3.23	Credit balances under 9.f – Other Deposits / Refundable Deposits – Nu.157,663.00 (3.3.23)	Samten Wangmo(11606002587)	Rinchen Penjor(11914000908)	157,663.00
Total Amount								808,819.78

15 Thedtsho Gewog

SN	Agency Name	AIN	Para	AIMS Code	Observation Title	Direct	Supervisory	Amount
1	Gewog Administration, Thedtsho, Wangdue Phodrang	17165	2	2.1.19	Short collection of Land Tax Nu.11,807.68 (2.1.19)	Kezang Tenzin(11915001918)	Namgyel Wangchuk(11915001339)	11,807.68
2	Gewog Administration, Thedtsho, Wangdue Phodrang	17165	1	3.3.23	Credit balances under 9.f – Other Deposits / Refundable Deposits – Nu.10,820.00 (3.3.23)	Sangay (11608001768)	Namgyel Wangchuk(11915001339)	10,820.00
Total Amount								22,627.68

xiii Gewog under Zhemgang Dzongkhag**1 Bardo Gewog**

SN	Agency Name	AIN	Para	AIMS Code	Observation Title	Direct	Supervisory	Amount
1	Gewog Administration, Bardo, Zhemgang	17096	3	2.1.11	Impermissible booking of expenditures without re-appropriations of the budget	Kinzang Jurmey(12001004072)	Kinzang Jurmey(12001004072)	79,500.00
2	Gewog Administration, Bardo, Zhemgang	17096	2	3.1.1	Non-availability of machine log book for HSD oil worth Nu.3.782 million and non-accountal thereof	Kinzang Jurmey(12001004072)	Kinzang Jurmey(12001004072)	62,036.80
3	Gewog Administration, Bardo, Zhemgang	17096	1	3.3.34	Doubtful payment of wages	Yieshy Gyeltshen(11703001251)	Kinzang Jurmey(12001004072)	19,565.00

Total Amount							161,101.80
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2 Bjoka Gewog

SN	Agency Name	AIN	Para	AIMS Code	Observation Title	Direct	Supervisory	Amount
1	Gewog Administration, Bjoka, Zhemgang	17098	2	2.2.17	Applicable liquidated damages for booking of expenditure without completion of work – Nu. 131,122.00 (2.2.17)	Rin wang Construction(7912), Tek Bahadur Gurung(11108001976)	Tshering Wangchuk(12002000260)	131,122.00
2	Gewog Administration, Bjoka, Zhemgang	17098	1	2.1.22	Refunded Security Deposit shown as unclaimed Refundable Release	Kelzang Phuntsho(11606000671)	Tshering Wangchuk(12002000260)	25,160.00
Total Amount								156,282.00

3 Goshing Gewog

SN	Agency Name	AIN	Para	AIMS Code	Observation Title	Direct	Supervisory	Amount
1	Gewog Administration, Goshing, Zhemgang	17099	1	2.1.8	Security deposit money not carried forward in FY 2015-16 and non-refund thereof - Nu. 59,750.00 (2.1.8)	Tenzin Phuntsho(11604002244)	Sherab Gyeltshen(11704001334)	59,750.00
2	Gewog Administration, Goshing, Zhemgang	17099	2	3.3.21	Excess payment of 50% salary due to calculation error – Nu. 3,896.00 (3.3.21)	Tenzin Phuntsho(11604002244)	Sherab Gyeltshen(11704001334)	3,896.00
Total Amount								63,646.00

4 Nangkor Gewog

SN	Agency Name	AIN	Para	AIMS Code	Observation Title	Direct	Supervisory	Amount
1	Gewog Administration, Nangkor, Zhemgang	17092	3	2.1.11	Impermissible booking of expenditures without re-appropriation - Nu. 167,079.00 (2.1.11)	Nim Gyeltshen(11912000632)	Dorji Wangchuk(12004004480)	167,079.00
2	Gewog Administration, Nangkor, Zhemgang	17092	1	2.1.22	Overdue Security Deposit Refund – Nu. 6,000.00 (2.1.22)	Nim Gyeltshen(11912000632)	Dorji Wangchuk(12004004480)	6,000.00
3	Gewog Administration, Nangkor, Zhemgang	17092	4	2.1.3	Inadmissible payment of TA/DA - Nu. 17,000.00 (2.1.3)	Dorji Wangchuk(12004004480), Singye Wangchuk(12004000957)	Dorji Wangchuk(12004004480)	17,000.00
4	Gewog Administration, Nangkor, Zhemgang	17092	2	3.3.21	Excess payment in procurement of materials – Nu. 8,280.00 (3.3.21)	Nim Gyeltshen(11912000632)	Dorji Wangchuk(12004004480)	8,280.00
Total Amount								198,359.00

5 Ngangla Gewog

SN	Agency Name	AIN	Para	AIMS Code	Observation Title	Direct	Supervisory	Amount
1	Gewog Administration, Ngangla, Zhemgang	17097	6	2.1.10	Non-deduction of 2% TDS – Nu. 2,822.00 (2.1.10)	Rinchen Wangdi(12005002997)	Rinchen Wangdi(12005002997)	2,822.00
2	Gewog Administration, Ngangla, Zhemgang	17097	1.2	2.1.22	Unclaimed Refundable Release	Kelzang Phuntsho(11606000671)	Rinchen Wangdi(12005002997)	128,637.00
3	Gewog Administration, Ngangla, Zhemgang	17097	1.1	2.1.22	Overdue security Deposit Refund	Kelzang Phuntsho(11606000671)	Rinchen Wangdi(12005002997)	259,080.00

4	Gewog Administration, Ngangla, Zhemgang	17097	1.3	2.1.8	Non-settlement and non-carry forward of fund balances under '96.02; Closed Work' – Nu. 177,627.00 (2.1.8)	Kelzang Phuntsho(11606000671)	Rinchen Wangdi(12005002997)	177,627.00
5	Gewog Administration, Ngangla, Zhemgang	17097	4	3.3.21	Excess payment against electrification of Lam Zimchung at Ngangla Trong Lhakhang – Nu. 29,082.39 (3.3.21)	Tshewang Choden(10102000300)	Rinchen Wangdi(12005002997)	29,082.39
6	Gewog Administration, Ngangla, Zhemgang	17097	3	3.3.21	Excess payment against construction of kitchen for Tashipeling Lhakhang at Marangdueth – Nu. 22,384.43 (3.3.21)	Tshewang Choden(10102000300)	Rinchen Wangdi(12005002997)	22,384.43
7	Gewog Administration, Ngangla, Zhemgang	17097	2	3.3.21	Double payment of transportation charges- Nu.19,000.00(3.3.21)	Kelzang Phuntsho(11606000671)	Rinchen Wangdi(12005002997)	19,000.00
8	Gewog Administration, Ngangla, Zhemgang	17097	5	3.3.34	Doubtful payment of wages – Nu.26,071.00 (3.3.34)	Tshewang Choden(10102000300)	Rinchen Wangdi(12005002997)	26,071.00
Total Amount								664,703.82

6 Pangkhar Gewog								
SN	Agency Name	AIN	Para	AIMS Code	Observation Title	Direct	Supervisory	Amount

1	Gewog Administration, Phangkhar, Zhemgang	17095	2.3	2.2.1	Procurement of Choesham without quotation and specifications – Nu. 50,000.00 (2.2.1)	Yangay Wangchuk(11514001575)	Tashi (12006001073)	50,000.00
2	Gewog Administration, Phangkhar, Zhemgang	17095	2.1	3.3.21	Excess payment due to short execution of works – Nu.112,500.00 (3.3.21)	Karma Tshewang(11504002282), Yangay Wangchuk(11514001575)	Tashi (12006001073)	112,500.00
3	Gewog Administration, Phangkhar, Zhemgang	17095	1.2	3.3.34	Doubtful payment of wages – Nu. 107,700.00 (3.3.34)	Tenzin Phuntsho(11604002244), Yangay Wangchuk(11514001575)	Tashi (12006001073)	107,700.00
4	Gewog Administration, Phangkhar, Zhemgang	17095	1.1	3.3.34	Duplication of identity card number and doubtful payment of wages – Nu.14,405.00 (3.3.34)	Tenzin Phuntsho(11604002244)	Tashi (12006001073)	14,405.00
5	Gewog Administration, Phangkhar, Zhemgang	17095	2.2	3.3.34	Unjustified payment for traditional wood painting – Nu. 102,500.00 (3.3.34)	Karma Tshewang(11504002282), Yangay Wangchuk(11514001575)	Tashi (12006001073)	102,500.00
Total Amount								387,105.00

7 Shingkar Gewog

SN	Agency Name	AIN	Para	AIMS Code	Observation Title	Direct	Supervisory	Amount
1	Gewog Administration, Shingkar, Zhemgang	17094	1	2.1.22	Unclaimed Refundable Release - Nu. 281,348.00 (2.1.22)	Dago Tshering(10801001404)	Ngedup (12007001953)	281,348.00

2	Gewog Administration, Shingkar, Zhemgang	17094	3	3.1.1	Non-availability of documents pertaining to Water Management Committee (3.1.1)	Ngedup (12007001953)	Ngedup (12007001953)	-
3	Gewog Administration, Shingkar, Zhemgang	17094	4.1	3.3.34	Improper use of seed fund by Tshokiling Dratshang – Nu.150,000.00 (3.3.34)	Ngedup (12007001953)	Ngedup (12007001953)	150,000.00
4	Gewog Administration, Shingkar, Zhemgang	17094	2	3.3.34	Doubtful payment of wages – Nu. 35,400.00 (3.3.34)	Ngedup (12007001953)	Ngedup (12007001953)	35,400.00
5	Gewog Administration, Shingkar, Zhemgang	17094	4.2	3.3.5	Improper maintenance of records (3.3.5)	Ngedup (12007001953)	Ngedup (12007001953)	-
Total Amount								466,748.00

8 Trong Gewog

SN	Agency Name	AIN	Para	AIMS Code	Observation Title	Direct	Supervisory	Amount
1	Gewog Administration, Trong, Zhemgang	17093	3	2.1.11	Impermissible booking of expenditures without re-appropriations - Nu. 12,000.00	Jigme Wangchuk(10302000277)	Wangay (12008000830)	12,000.00

2	Gewog Administration, Trong, Zhemgang	17093	2.1	2.1.22	Non-reconciliation of financial statements – Nu. 86,138.50 (3.3.71 Discrepancies in closed work account “9.f: Other Deposits” Nu.105,649.80 (2.1.22))	Jigme Wangchuk(10302000277)	Wangay (12008000830)	23,112.31
3	Gewog Administration, Trong, Zhemgang	17093	2.2	2.1.22	Unclaimed Refundable Releases - Nu. 281,772.00 (2.1.22)	Jigme Wangchuk(10302000277)	Wangay (12008000830)	281,772.00
4	Gewog Administration, Trong, Zhemgang	17093	1	3.3.7	Non-reconciliation of financial statements – Nu. 86,138.50 (3.3.7)	Jigme Wangchuk(10302000277)	Wangay (12008000830)	86,138.50
Total Amount								403,022.81

E AUTONOMOUS AGENCIES

1 Center for Bhutan Studies

SN	Agency Name	AIN	Para	AIMS Code	Observation Title	Direct	Supervisory	Amount
1	Centre for Bhutan Studies &GNH Research	17277	4	2.1.2	Understatement of fund balance – Nu.3,390,198.50 (2.1.2)	Sonam Zangpo(11107006114)	Karma Ngawang Ura(10104001952)	3,390,198.50
2	Centre for Bhutan Studies &GNH Research	17277	1.2	2.2.24	Non validation of rate analysis with quotation for 100KWP PV Axitec Roof Top Solar and e-Manager – Nu.9,750,000.00	Chhimi Dem(10807000664), Dorji Penjore(12007002761), Karma Wangdi(10608000535), Lekey Dem(11914002116), Sangay Chopel(10905002167), Sonam Dorji(10713000010), Tshering Norbu(11410008833), UNITED Consultancy(128)	Karma Ngawang Ura(10104001952)	9,750,000.00

3	Centre for Bhutan Studies &GNH Research	17277	1.1	3.2.6	Non-functional Under Floor Heating System - Nu. 59,193,361.30	Chhimi Dem(10807000664), Dorji Penjore(12007002761), Karma Wangdi(10608000535), Lekey Dem(11914002116), O.S.T Construction Private Limited(3411), Sangay Chopel(10905002167), Sonam Dorji(10713000010), Tshering Norbu(11410008833)	Karma Ngawang Ura(10104001952)	59,193,361.30
4	Centre for Bhutan Studies &GNH Research	17277	2.4	3.3.21	Excess payment made to Contractor for providing & laying Granite Flooring- Nu. 454,709.27 (3.3.21)	PENJOR Construction Private Limited(1958), Sangay Wangdi(11503001532)	Karma Ngawang Ura(10104001952)	454,709.27
5	Centre for Bhutan Studies &GNH Research	17277	2.3	3.3.21	Excess payment due to non-deduction of the dimensions of Single Glazed window openings – Nu. 463,806.90 (3.3.21)	PENJOR Construction Private Limited(1958), Sangay Wangdi(11503001532)	Karma Ngawang Ura(10104001952)	463,806.90
6	Centre for Bhutan Studies &GNH Research	17277	2.2	3.3.21	Excess payment for internal road works – Nu. 856,771.49 (3.3.21)	PENJOR Construction Private Limited(1958), Sangay Wangdi(11503001532)	Karma Ngawang Ura(10104001952)	856,771.49
7	Centre for Bhutan Studies &GNH Research	17277	2.1	3.3.21	Excess payment due to improper rate analysis of granite stone flooring – Nu.1,492,154.48	PENJOR Construction Private Limited(1958), Sangay Wangdi(11503001532)	Karma Ngawang Ura(10104001952)	1,492,154.48

8	Centre for Bhutan Studies &GNH Research	17277	1.3	3.3.21	Excess payment for providing and installing Electrical Power Supply(EPS) Insulation panel – Nu 563,836.50	Lekey Dem(11914002116), O.S.T Construction Private Limited(3411)	Karma Ngawang Ura(10104001952)	563,836.50
9	Centre for Bhutan Studies &GNH Research	17277	3.2	3.3.8	Acceptance of toughened glass for structural glazing without test certificates – Nu. 13,473,880.00 (3.3.8)	PENJOR Construction Private Limited(1958), Sangay Wangdi(11503001532)	Karma Ngawang Ura(10104001952)	13,473,880.00
10	Centre for Bhutan Studies &GNH Research	17277	3.1	3.3.8	Acceptance of defective courtyard works – Nu. 2,609,150.00 (3.3.8)	PENJOR Construction Private Limited(1958), Sangay Wangdi(11503001532)	Karma Ngawang Ura(10104001952)	2,609,150.00
Total Amount								92,247,868.44

2 Gedu College of Business Studies

SN	Agency Name	AIN	Para	AIMS Code	Observation Title	Direct	Supervisory	Amount
1	Gaeddu College of Business Studies, Gedu	17081	2	2.1.13	Booking of prior year advances without budget line	Ugyen Tshering(11608000186)	Sonam Choiden(10710001410)	-
2	Gaeddu College of Business Studies, Gedu	17081	3	2.1.3	Payment of inadmissible 50% provost House Rent Allowance	Chimi Yangdon(11512004502), Chungku (11904000198), Dawa Dema(10802002896), Dawa Gyeltshen(10310001044)	Sonam Choiden(10710001410), Ugyen Tshering(11608000186)	331,746.00
3	Gaeddu College of Business Studies, Gedu	17081	4	2.2.22	Lapses in collection of Tuition Fees from the Self-funding students and Semester Repeaters; Nu. 596,689.2	Dorji Eden(10806001751)	Ugyen Tshering(11608000186)	596,689.20

4	Gaeddu College of Business Studies, Gedu	17081	1.1	3.3.2	Green Kitchen's equipment kept idle	Chungku (11904000198), Nim Dorji(11912001617)	Sonam Choiden(10710001410)	-
5	Gaeddu College of Business Studies, Gedu	17081	5	3.3.24	Misinterpretation of rules provisions resultant inadmissible TDS deduction	Ugyen Tshering(11608000186)	Sonam Choiden(10710001410)	36,803.00
6	Gaeddu College of Business Studies, Gedu	17081	6	3.3.7	Non-reconciliation of revenue collections vis-à-vis deposits	Tek Bahadur Lungeli(11811002260)	Ugyen Tshering(11608000186)	-
Total Amount								965,238.20

3 Gross National Happiness Commission

SN	Agency Name	AIN	Para	AIMS Code	Observation Title	Direct	Supervisory	Amount
1	GEF-UNDP funded Project 'Enhancing Sustainability and Climate Resilience of Forest and Agricultural Landscape and Livelihoods in Bhutan - NAPA III' implemented by GNHC (PMU), Thimphu (PLC No. 1007.01/2007 FIC: 4620)	17082	2	2.1.1	Issuance of equipment beyond the project landscape Nu. 491,355.00 (2.1.1)	Tshering Phuntsho(10101000484)	Tshering Phuntsho(10101000484)	491,355.00

2	GEF-UNDP funded Project 'Enhancing Sustainability and Climate Resilience of Forest and Agricultural Landscape and Livelihoods in Bhutan - NAPA III' implemented by GNHC (PMU), Thimphu (PLC No. 1007.01/2007 FIC: 4620)	17082	1.1	2.2.21	Non-deduction of 2% TDS Nu. 27,043.21 (2.2.21)	Karma and Chimmi Builders Private Limited(5460), Kelzang Tenzin(10601004023)	Karma Tshethar(11602002480)	27,043.21
3	GEF-UNDP funded Project 'Enhancing Sustainability and Climate Resilience of Forest and Agricultural Landscape and Livelihoods in Bhutan - NAPA III' implemented by GNHC (PMU), Thimphu (PLC No. 1007.01/2007 FIC: 4620)	17082	1.2	2.2.31	Excess payment made due to less execution of works at site Nu. 925,800.00 (2.2.31)	Karma and Chimmi Builders Private Limited(5460), Kelzang Tenzin(10601004023)	Karma Tshethar(11602002480)	925,800.00
Total Amount								1,444,198.21

4 Jigme Dorji Wangchuk National Referral Hospital								
SN	Agency Name	AIN	Para	AIMS Code	Observation Title	Direct	Supervisory	Amount

1	Jigme Dorji Wangchuck National Referral Hospital (JDWNRH) Thimphu - LC Account	17479	2	2.2.17	Non levy of 10% liquidated damages on short supply of Drugs and Non Drugs - Nu. 385,952.85	Saraswati Darjee(10309001138), Ugyen Wangmo(10809000131)	Sonam Jamtsho(11512003454)	385,952.85
2	Jigme Dorji Wangchuck National Referral Hospital (JDWNRH) Thimphu - LC Account	17479	1.3	2.2.18	Non liquidation of mobilization advances - Nu. 2,333,730.06	Chhimi Wangchuk(10707000355), UGYEN TSHENDEN Construction Private Limited(2978)	Tshering Yangden(11410000276)	2,333,730.06
3	Jigme Dorji Wangchuck National Referral Hospital (JDWNRH) Thimphu - LC Account	17479	1.2	2.2.21	Non deduction of rebate - Nu. 6,500,022.26	Chhimi Wangchuk(10707000355), UGYEN TSHENDEN Construction Private Limited(2978)	Tshering Yangden(11410000276)	6,500,022.26
4	Jigme Dorji Wangchuck National Referral Hospital (JDWNRH) Thimphu - LC Account	17479	1.1	2.2.35	Poor work progress in the construction of Bio Medical, Maintenance and Procurement Office Building at JDWNRH and non-termination of contract as per contract terms	UGYEN TSHENDEN Construction Private Limited	Dawa Tshering(11605000450)	-
5	Jigme Dorji Wangchuck National Referral Hospital (JDWNRH) - CD Account	17480	1.2	3.3.21	Overpayment in construction of RCC counterfort Retaining wall - Nu. 104,602.74	Chhimi Wangchuk(10707000355)	Lhab Dorji(10805000425)	116,225.26

6	Jigme Dorji Wangchuck National Referral Hospital (JDWNRH) - CD Account	17480	1.1	3.3.21	Excess payment due to incorrect calculation of disposal of Spoil Material quantity - Nu. 616,383.36	Chhimi Wangchuk(10707000355), DHOENDRUP YANGPHEL Builder(7619)	Lhab Dorji(10805000425)	684,870.40
Total Amount								10,020,800.83

5 National Council

SN	Agency Name	AIN	Para	AIMS Code	Observation Title	Direct	Supervisory	Amount
1	National Council Secretariat, Thimphu	17359	2	2.1.3	Inadmissible payment of monthly data recharge package - Nu. 277,188.00 (2.1.3)	Karma Pemba(10502001363), Pema Y. Rinzin(10905005578)	Chencho Tshering(11410005782)	277,188.00
2	National Council Secretariat, Thimphu	17359	4	2.2.18	Non-adjustment of advances – Nu. 58,971.20 (2.2.18)	Deki Phuntsho(10602000612), Karma Jamtsho(10602000025), Tshering (10706003102), Tshewang Dorji(10705001007), Ugyen Yonten(11512001397)	Chendra Gyem(10206000114), Sonam Tashi(11510004087)	58,971.20
3	National Council Secretariat, Thimphu	17359	3	3.2.10	Non-return of goods and cost implication on procurement of laptop & printer- Nu.2,366,040.00 (3.2.10)	Karma Pemba(10502001363), Pema Y. Rinzin(10905005578)	Chencho Tshering(11410005782)	2,366,040.00
4	National Council Secretariat, Thimphu	17359	1	3.3.21	Excess payment of carriage charges –Nu. 17,415.80 (3.3.21)	Phuntsho Rapten(11915000665)	Sonam Tashi(11510004087)	17,415.80
Total Amount								2,719,615.00

6 Tourism Council of Bhutan

SN	Agency Name	AIN	Para	AIMS Code	Observation Title	Direct	Supervisory	Amount
1	Tourism Council of Bhutan (TCB) including Foreign Exchange (FOREX) Accounts and Allocation for Sustainable Tourism Development (ASTD), Thimphu	17084	1	2.2.18	Outstanding PW Advances Nu. 77,062,699.14 (2.2.18)	Dorji Wangdi(10601004154), Nima Wangzom(11204003647), Pema Drukpa(11805000589), Sherub Dorji(10304001287), Sonam Tobgay(10904001169), Ugyen Tshering(10705001143)	Tashi Tenzin(10102001423)	77,062,699.14
2	Tourism Council of Bhutan (TCB) including Foreign Exchange (FOREX) Accounts and Allocation for Sustainable Tourism Development (ASTD), Thimphu	17084	2.2	3.3.21	Double payment made for the event ITB Asia 2019 (Singapore) Nu. 1,074,149.00 (3.3.21)	Tshering Pem(11410001181)	Damcho Rinzin(11510002778)	1,074,149.00
3	Tourism Council of Bhutan (TCB) including Foreign Exchange (FOREX) Accounts and Allocation for Sustainable Tourism Development (ASTD), Thimphu	17084	2.1	3.3.22	Less Collection of balance from tour operators	Namgay Wangmo(12008001366), Thinley Wangdi(10103000585), Tshering Pem(11410001181)	Damcho Rinzin(11510002778)	1,765,092.40
Total Amount								79,901,940.54

7 All Thromdes								
SN	Agency Name	AIN	Para	AIMS Code	Observation Title	Direct	Supervisory	Amount

1	ADB Project Urban Infrastructure Project (BHU 2816) PIU with Thimphu Thromde, Phuentsholing Thromde & Samdrup Jongkhar Thromde (duplicate)	17401	1.2	2.2.38	Overlapping roles and responsibilities for procurement Specialist – Nu. 2,034,378.90 (2.2.38)	Jigme Dorji(10904003825)	Karma Dupchuk(10708000369)	2,034,378.90
2	ADB Project Urban Infrastructure Project (BHU 2816) PIU with Thimphu Thromde, Phuentsholing Thromde & Samdrup Jongkhar Thromde (duplicate)	17401	1.1	2.2.38	Mismatch of roles and responsibilities agreed and actual role in project management by Financial Specialist/Accountant - Nu. 2,192,628.82 (2.2.38)	Jigme Dorji(10904003825)	Karma Dupchuk(10708000369)	2,192,628.82
Total Amount								4,227,007.72

8 Phuntsholing Thromde

SN	Agency Name	AIN	Para	AIMS Code	Observation Title	Direct	Supervisory	Amount
1	Subregional Economic Cooperation Road Connectivity Project (SASEC) GRANT-0400 BHU,,Thromde,Phuentsholing	17398	2.1	3.3.33	Anomalies in booking of expenditure under specified fund components resultant excess expenditure booked under RGoB 19% aggregating to Nu. 3,490,926.00	Tilak Thara(10205000322)	Tshewang (11607002623)	3,490,926.00
Total Amount								3,490,926.00

9 Thimphu Thromde

SN	Agency Name	AIN	Para	AIMS Code	Observation Title	Direct	Supervisory	Amount
1	Thimphu Thromde - CD Account 204002235135001	17322	5	2.1.16	Unadjusted advances	Dorji Phurpa(11512000257), Santosh Subba(11203004521), Tshering Dorji(10802001657)	Sonam Desel(11503000108), Sonam Dorjee(11501001749), Yeshe Wangdi(10104002142)	114,468.00
2	Thimphu Thromde - CD Account 204002235135001	17322	3	2.1.3	Inadmissible payment made for form work of Precast concrete edging	Dendup Lhamo(11504000109)	Yeshe Wangdi(10104002142)	78,346.80
3	Thimphu Thromde - CD Account 204002235135001	17322	1.1	2.2.21	Non deduction of rebate	Dechen Tshomo(11503000871)	Yeshe Wangdi(10104002142)	1,663,141.42
4	Thimphu Thromde - CD Account 204002235135001	17322	6.2	2.2.28	Non-execution of work at site	Tshering Dorji(10802001657)	Yeshe Wangdi(10104002142)	-
5	Thimphu Thromde - CD Account 204002235135001	17322	1.2	2.2.31	Settlement of final bill without completing the work	Dechen Tshomo(11503000871)	Yeshe Wangdi(10104002142)	-
6	Thimphu Thromde - CD Account 204002235135001	17322	2.1	3.2.6	Acceptance of Defective Works	Dendup Lhamo(11504000109)	Yeshe Wangdi(10104002142)	226,585.00
Total Amount								2,082,541.22

10 Judiciary

SN	Agency Name	AIN	Para	AIMS Code	Observation Title	Direct	Supervisory	Amount
1	Royal Court of Justice, Drungkhag Court, Lingzhi, Thimphu	17207	10	2.1.16	Un-adjusted Outstanding Advances – Nu.312,116.12 (2.1.16)	Gyem (10802002035)	Ugyen Nima(12004000897)	312,116.12

2	Dzongkhag Court, Thimphu	17454	3	2.1.22	Non-preparation of financial statements for Escrow Account (2.1.22)	Gyem (10802002035), Kinzang Tshering(11807000390)	Kinley Namgay(11701003171)	-
3	Royal Court of Justice, High Court of Bhutan, Thimphu	17336	1	2.1.3	Inadmissible payment of Mileage during retirement - Nu. 22736.00 (2.1.3)	Lungten Dubgyur(10906002142), Pema Rinzin(11601003074), Tshering Namgyel(11913000127)	Gyelpo (11107006976)	22,736.00
4	Royal Court of Justice, Drungkhag Court, Lingzhi, Thimphu	17207	1	2.1.3	Inadmissible payment of allowances - Nu. 4,213,000.00 (2.1.3)	Dophu (11902000464), Dorji Wangdi(12004000659), Gyem (10802002035), Karma Zangmo(11315002490), Mendel Dorji(12004004570), Norbu Wangdi(11501000595), Sonam Choden(11401000451), Sonam Dorji(10605002423), Sonam Euden(11512002132), Sonam Peldon(10805001343).	Ugyen Nima(12004000897)	4,213,000.00
5	Dzongkhag Court, Thimphu	17454	5	2.1.3	Inadmissible payment of mileage during retirement - Nu. 3,342.00 (2.1.3)	Ngawang Lhamo(10705004319)	Kinley Namgay(11701003171)	3,342.00
6	Royal Court of Justice, High Court of Bhutan, Thimphu	17336	2	3.3.21	Excess Payment of TA/DA – Nu.4,200.00 (3.3.21)	Lungten Dubgyur(10906002142), Tshering Namgyel(11913000127)	Sonam Choeki(11701002841)	4,200.00
7	Royal Court of Justice, High Court of Bhutan, Thimphu	17336	3	3.3.25	Non-deduction of TDS on Leave Encashment during retirement– Nu. 136705 (3.3.25)	Lungten Dubgyur(10906002142), Pema Rinzin(11601003074), Tshering Namgyel(11913000127)	Sonam Choeki(11701002841)	136,705.00

8	Dzongkhag Court, Thimphu	17454	4	3.3.25	Non-deduction of TDS on Leave Encashment during retirement– Nu. 8,639.00 (3.3.25)	Lhamo (11907000105), Ngawang Lhamo(10705004319), Sangay Tenzin(11506004868), Ugyen Sonam(11602000436)	Kinley Namgay(11701003171)	8,639.00
9	Dzongkhag Court, Thimphu	17454	2	3.3.27	Late deposit of bail amount and penalty thereof–Nu. 209,969.75 (3.3.27)	Gyem (10802002035), Kinzang Tshering(11807000390), Sonam Tshomo(11510002995)	Kinley Namgay(11701003171)	209,969.75
10	Royal Court of Justice, Drungkhag Court, Lingzhi, Thimphu	17207	8	3.3.34	Unjustified payment on TADA - Nu. 95,493.00 (3.3.34)	Gyem (10802002035)	Ugyen Nima(12004000897)	95,493.00
11	Royal Court of Justice, Drungkhag Court, Lingzhi, Thimphu	17207	7	3.3.34	Payment of TADA without controlling officer's signature - Nu. 367,394.00	Gyem (10802002035)	Ugyen Nima(12004000897)	367,394.00
12	Royal Court of Justice, Drungkhag Court, Lingzhi, Thimphu	17207	2	3.3.6	Missing vouchers – Nu. 1,108,928.99 (3.3.6)	Gyem (10802002035)	Ugyen Nima(12004000897)	1,108,928.99
13	Dzongkhag Court, Thimphu	17454	1	3.3.6	Missing non-revenue receipt and corresponding deposit slips (3.3.6)	Gyem (10802002035), Kinzang Tshering(11807000390)	Kinley Namgay(11701003171)	-
Total Amount								6,482,523.86

F CORPORATION

1 Army Welfare Project

SN	Agency Name	AIN	Para	AIMS Code	Observation Title	Direct	Supervisory	Amount
1	Army Welfare Project.(SA)	17482	1	2.1.22	Valuation of Inventory not in accordance with requirements of Section 13.9 (2.1.22)	Tshering Delkar(11512004339), Ugyen Dorji(10601001046)	Norbu Tshering(10906000080), Ugyen Rinzin(10806001851)	-

2	Army Welfare Project.(SA)	17482	2	2.2.24	Performance Incentives (Bonus) accounted as per cash basis (2.2.24)	Tshering Delkar(11512004339), Ugyen Dorji(10601001046)	Norbu Tshering(10906000080), Ugyen Rinzin(10806001851)	-
3	Army Welfare Project.(SA)	17482	6	2.4.1	Offsetting of asset & Liability (2.4.1)	Tshering Choden(10808001706), Ugyen Dorji(10601001046)	Kencho Tenzin(12005002296), Ugyen Rinzin(10806001851)	-
4	Army Welfare Project.(SA)	17482	5	2.4.1	Non-adjustment of excess or shortage from physical verification (2.4.1)	Tshering Delkar(11512004339)	Norbu Tshering(10906000080)	-
5	Army Welfare Project.(SA)	17482	4	2.4.1	Losses on disposal of inventory added to consumption of consumables (2.4.1)	Tshering Delkar(11512004339)	Norbu Tshering(10906000080)	-
6	Army Welfare Project.(SA)	17482	7	3.3.16	Creditors for Supplies remaining unadjusted exceeding one year (3.3.16)	Ugyen Dorji(10601001046)	Ugyen Rinzin(10806001851)	-
7	Army Welfare Project.(SA)	17482	3	3.3.33	Non-provisioning of incurred credit loss on account of credit sales (3.3.33)	Tshering Delkar(11512004339)	Norbu Tshering(10906000080)	-
Total Amount								-

2 Bhutan Automation and Engineering Limited

SN	Agency Name	AIN	Para	AIMS Code	Observation Title	Direct	Supervisory	Amount
1	Bhutan Automation & Engineering Ltd.	17320	1	2.1.22	Non-write off of damaged items (2.1.22)	Suresh Sunwar(11204004704)	Tandin Tshewang(11312002727)	-
Total Amount								-

3 Bhutan Agro Industries Limited

SN	Agency Name	AIN	Para	AIMS Code	Observation Title	Direct	Supervisory	Amount
1	Bhutan Agro Industries Limited (BAIL), Wangchutaba, Thimphu	17474	1	3.3.18	Unrecovered Old Trade Receivable from Retailers worth Nu. 49,541.17 (3.3.18)	Tenzin Wangchuk(10711002209)	Pasang Lham(11913000182)	49,541.17
2	Bhutan Agro Lingmethang Plant.	17473	5.6	3.3.18	Short Payment in the construction of RRM wall Nu.110,945.30	Sonam Tashi(10608003636)	Wangdi (11503004307)	110,945.30
3	Bhutan Agro Lingmethang Plant.	17473	5.5	3.3.18	Short Payment in the construction of the Service Block Nu.40, 501.87	Sonam Tashi(10608003636)	Wangdi (11503004307)	40,501.87
4	Bhutan Agro Lingmethang Plant.	17473	5.4	3.3.18	Short Payment in Boundary wall Nu.35, 244.00	Sonam Tashi(10608003636)	Wangdi (11503004307)	35,244.00
5	Bhutan Agro Lingmethang Plant.	17473	5.3	3.3.18	Excess Payment in Boundary wall Nu.38, 302.80	Sonam Tashi(10608003636)	Wangdi (11503004307)	38,302.80
6	Bhutan Agro Lingmethang Plant.	17473	5.2	3.3.18	Short payment in construction of factory building Nu.79, 860.46	Sonam Tashi(10608003636)	Wangdi (11503004307)	79,860.46
7	Bhutan Agro Lingmethang Plant.	17473	5.1	3.3.18	Excess payment in construction of factory building Nu.40,034.60	Sonam Tashi(10608003636)	Wangdi (11503004307)	40,034.60
8	Bhutan Agro Lingmethang Plant.	17473	4	3.3.18	Disagreements in imposed liquidated damages of Nu. 7,015,449.44 (3.3.18)	Shrowan Pradhan(11203004258)	Gyem Dorji(11407001853)	7,015,449.44
9	Bhutan Agro Lingmethang Plant.	17473	3	3.3.18	Deficit balance with employer Nu. 589,637.07 (3.3.18)	Shrowan Pradhan(11203004258)	Gyem Dorji(11407001853)	589,637.07

10	Bhutan Agro Lingmethang Plant.	17473	1	3.3.21	Excess payment of the consultancy fees Nu. 92, 484.09	Shrowan Pradhan(11203004258)	Gyem Dorji(11407001853)	92,484.09
11	Bhutan Agro Lingmethang Plant.	17473	2	3.3.26	Non-deposit of TDS for the payments made by BAIL on behalf of the contractor (3.3.26)	Yeshi Choden(10703003029)	Shrowan Pradhan(11203004258)	429,462.44
Total Amount								8,521,463.24

4 Bhutan Broadcasting Service Limited

SN	Agency Name	AIN	Para	AIMS Code	Observation Title	Direct	Supervisory	Amount
1	Bhutan Broadcasting Service Corporation	17430	1	2.2.30	Insurance not verified (2.2.30):	Karma Tshering Thai(10601003020)	Ugyen Penjor(10811001880)	-
2	Bhutan Broadcasting Service Corporation	17430	3c	3.2.10	Discrepancies reported in Internal Audit Report (3.2.2 & 3.2.10):	Karma Jamtsho(10904003174)	Ugyen Penjor(10811001880)	-
3	Bhutan Broadcasting Service Corporation	17430	3b	3.2.10	Discrepancies reported in Internal Audit Report (3.2.2 & 3.2.10):	Karma Jamtsho(10904003174)	Ugyen Penjor(10811001880)	-
4	Bhutan Broadcasting Service Corporation	17430	3a	3.2.2	Discrepancies reported in Internal Audit Report (3.2.2 & 3.2.10):	Tashi (11608002817)	Tashi Dorji(11410002210)	-

5	Bhutan Broadcasting Service Corporation	17430	4	3.3.6	Corporate Social Responsibility (3.3.6):	Jaganath Sharma(11311000818), Jigme Thinley(11512003502), Kaka Tshering(10806000099), Sherub Tharchen(10904000748), Tashi Dorji(11410002210)	Jaganath Sharma(11311000818), Jigme Thinley(11512003502), Kaka Tshering(10806000099), Sherub Tharchen(10904000748), Tashi Dorji(11410002210), Ugyen Penjor(10811001880)	20,369,190.00
6	Bhutan Broadcasting Service Corporation	17430	2	3.3.7	Vehicle and Fuel Charges (3.3.5, 3.3.6 & 3.3.7):	Karma Tshering Thai(10601003020)	Ugyen Penjor(10811001880)	-
Total Amount								20,369,190.00

5 Bhutan Hydro Service Limited

SN	Agency Name	AIN	Para	AIMS Code	Observation Title	Direct	Supervisory	Amount
1	Bhutan Hydro Services Limited(SA)	17172	2	3.2.8	Non-delivery of items for advances already paid (AIMS 3.2.8)	Kuenzang Thinley(10103000149)	Sonam Zangmo(10101005114)	-
Total Amount								-

6 Bhutan Livestock Development Corporation Limited

SN	Agency Name	AIN	Para	AIMS Code	Observation Title	Direct	Supervisory	Amount
1	Bhutan Livestock Development Corporation Ltd.	17411	1	3.2.13	Non-conducting of Physical Verification (3.2.13)	Suraj Ghalley(11301000181)	Jigme Wangchuk(11503000055)	-
2	Bhutan Livestock Dev. Corporation Ltd.	17137	1	3.3.10	Machine kept idle after procurement (3.3.10)	Tshewang Penjor(10709004176)	Jigme Wangchuk(11503000055)	-

Total Amount								-
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7 Bhutan Lottery Limited

SN	Agency Name	AIN	Para	AIMS Code	Observation Title	Direct	Supervisory	Amount
1	Bhutan Lottery Limited(SA)	17276	1	3.3.18	Risk of default by agents to deposit outstanding sale proceeds of lottery not covered by Security Deposit (3.3.18)	Karma Choden(10903000168)	Phenphay Rinchen Drukpa(10811001086)	-

Total Amount								-
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8 Bhutan Postal Corporation Limited

SN	Agency Name	AIN	Para	AIMS Code	Observation Title	Direct	Supervisory	Amount
1	Bhutan Power Corporation Limited (BPCL), Head/Corporate Office, Thimphu	17185	1	2.1.21	Non-levy of penalty for delay in payment of wheeling charges amounting to Nu. 2,868,206.57 (2.1.21)	Trishna Gurung(11213002608)	Kinley Dem(10709000345)	2,868,206.57
2	Bhutan Power Corporation Limited (BPCL), Head/Corporate Office, Thimphu	17282	4	2.1.22	Amortization of Selective Loans - (AIMS 2.1.22)	Trishna Gurung(11213002608)	Kinley Dem(10709000345)	-
3	Bhutan Power Corporation Limited (BPCL), Head/Corporate Office, Thimphu	17282	3	2.1.22	Non Amortization of Loans after the benefit of Interest Waiver (Nu.100,507,092.41) - (AIMS 2.1.22)	Trishna Gurung(11213002608)	Kinley Dem(10709000345)	-

4	Bhutan Power Corporation Limited (BPCL), Head/Corporate Office, Thimphu	17185	3.2	2.1.3	Inadmissible allowance payment of Nu. 52,000.00 (2.1.3)	Kishor Lal Chhetri(10211000865)	Chador Phuntsho(11501002595)	52,000.00
5	Bhutan Power Corporation Limited (BPCL), Head/Corporate Office, Thimphu	17185	2	2.1.3	Inadmissible Payment of Sitting fees amounting to Nu. 365,540.00 (2.1.3)	Sonam Tobjey(10710002208)	Sonam Tobjey(10710002208)	365,540.00
6	Bhutan Power Corporation Limited (BPCL), Head/Corporate Office, Thimphu	17185	3.1	2.2.17	Delay and non-levy of liquidated damages in DMS contract amounting to Nu. 24,841,680.61 (2.2.17)	Kishor Lal Chhetri(10211000865)	Chador Phuntsho(11501002595)	24,841,680.61
7	Bhutan Power Corporation Limited (BPCL), Head/Corporate Office, Thimphu	17185	3.3	2.2.30	Retention of Insurance Policy without validity (2.2.30)	Kishor Lal Chhetri(10211000865)	Chador Phuntsho(11501002595)	-
8	Bhutan Power Corporation Limited (BPCL), Head/Corporate Office, Thimphu	17185	4.4	2.3.1	Special promotion (2.3.1)	Sandeep Rai(11212002065)	Sonam Tobjey(10710002208)	-
9	Bhutan Power Corporation Limited (BPCL), Head/Corporate Office, Thimphu	17185	4.3	2.3.1	Meritorious Promotion awarded without fulfilling criteria (2.3.1)	Sandeep Rai(11212002065)	Sonam Tobjey(10710002208)	-

10	Bhutan Power Corporation Limited (BPCL), Head/Corporate Office, Thimphu	17185	4.2	2.3.1	Fast-Track Promotion awarded without Performance evaluation ratings (2.3.1)	Nim Dorji(11904001654)	Sonam Tobje(10710002208)	-
11	Bhutan Power Corporation Limited (BPCL), Head/Corporate Office, Thimphu	17185	4.1	2.3.1	Fast-Track Promotion awarded without compliance to Service Rules and PSA Policy (2.3.1)	Kunzang Tobgye(10304002759), Sandeep Rai(11212002065)	Nim Dorji(11904001654), Sonam Tobje(10710002208), Thinley Gyeltshen(11513004068)	-
12	Bhutan Power Corporation Limited (BPCL), Head/Corporate Office, Thimphu	17185	6	2.3.11	Non-enforcement of secondment obligation Nu. 275,852.44 (2.3.11)	Sonam Tobje(10710002208)	Sonam Tobje(10710002208)	275,852.44
13	Bhutan Power Corporation Limited (BPCL), Head/Corporate Office, Thimphu	17282	2	3.3.32	Inappropriate Recognition of Income from Retention Money and Security Deposit - (AIMS 3.3.32)	Trishna Gurung(11213002608)	Kinley Dem(10709000345)	-
14	Bhutan Postal Corporation Limited (Bhutan Post), Corporate Office, Thimphu	17289	1	3.3.7	Unreconciled account on Electronic Money Order (eMo) (AIMS 3.3.7)	Damcho Tshering(11003000041)	Rinchen Zangmo(11315000772)	-
Total Amount								28,403,279.62

9 Bhutan Telecom Limited

SN	Agency Name	AIN	Para	AIMS Code	Observation Title	Direct	Supervisory	Amount
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1	Bhutan Telecom Limited (Including Regional Offices)	17121	1.4	2.2.17	Excess levy of Liquidated damage- Nu. 320,978.44 (2.2.17)	Bishnu Kumar Subba(10309001296), Meewang Construction Private Limited(8006)	Jangchu Dorji(10705000820)	320,978.44
2	Bhutan Telecom Limited (Including Regional Offices)	17121	1.5	3.2.7	Defective works (3.2.7)	Bishnu Kumar Subba(10309001296), Meewang Construction Private Limited(8006)	Jangchu Dorji(10705000820)	-
3	Bhutan Telecom Limited (Including Regional Offices)	17121	1.3	3.3.21	Plaster of paris (gypsum anhydrous) tiles not executed as per the specifications and excess payment Nu. 575,643.00 (	Bishnu Kumar Subba(10309001296), Meewang Construction Private Limited(8006)	Jangchu Dorji(10705000820)	575,643.00
4	Bhutan Telecom Limited (Including Regional Offices)	17121	1.2	3.3.21	Excess payment due to difference in thickness of plaster of paris (gypsum anhydrous) - Nu. 5,634,643.97 (3.3.21)	Bishnu Kumar Subba(10309001296)	Meewang Construction Private Limited(8006)	5,634,643.97
5	Bhutan Telecom Limited (Including Regional Offices)	17121	1.1	3.3.25	Non-deployment of VTI graduates and Internship in the construction works (3.3.25)	Bishnu Kumar Subba(10309001296), Meewang Construction Private Limited(8006)	Jangchu Dorji(10705000820)	-
6	Bhutan Telecom Limited, Corporate Office, Thimphu	17296	1	3.3.4	Purchase of Set Top Boxes without proper feasibility study -Nu. 2.2 million (3.3.4)	Phuntsho (11004000755)	Sangay Wangdi(11007001270)	-
Total Amount								6,531,265.41

10 Construction Development Corporation Limited

SN	Agency Name	AIN	Para	AIMS Code	Observation Title	Direct	Supervisory	Amount
1	Construction Development Corporation Ltd.	17424	4a	2.1.19	Old Trade Receivable from Client (Customers) worth Nu. 22,055,552.37 (3.3.18)	Chimi Rinzin(10602001819), Tshering Wangdi(11705000022), Yeshe Dorji(10906002498)	Bobi Maya Thapa(10205002227), Dechen Wangmo(11508004227), Pema Tenzin(11503001339), Phurpa Dorji(11608002739), Premika Kumari Tamang(11804000266), Tshewang Jamtsho(12004000207)	22,055,552.37
2	Construction Development Corporation Ltd.	17424	4b	2.1.22	Short Provisions for Doubtful debts/ Debtors (3.3.4)	Chimi Rinzin(10602001819), Tshering Wangdi(11705000022), Yeshe Dorji(10906002498)	Bobi Maya Thapa(10205002227), Dechen Wangmo(11508004227), Pema Tenzin(11503001339), Phurpa Dorji(11608002739), Premika Kumari Tamang(11804000266), Tshewang Jamtsho(12004000207)	-
3	Construction Development Corporation Ltd.	17424	5	2.3.11	Non-Compliance with Company's Service Rule for Recruitment of Employees (2.3.11)	Deki Yangchen(11401001618)	Kencho Tshering(11603003474)	-

4	Construction Development Corporation Ltd.	17424	3	2.4.1	Non-Compliance of Equipment Management Manual directives for the sale of assets (book value) worth Nu. 1,789,830.16 (2.4.1)	Pema Tenzin(11503001339)	Karma Gayley(11312003382)	1,789,830.16
5	Construction Development Corporation Ltd.	17424	1	3.2.13	Non-Reconciliation of Property Plant & Equipment Ledger Balance with Assets Register of Nu. 28,018,934.00 (3.2.13)	Thinley Dorji(10104000292)	Guru Dorji(11101001022)	28,018,934.37
6	Construction Development Corporation Ltd.	17424	2	3.3.7	Non-Reconciliation of few Ledger Balance under Other Current Assets of Nu. - 16,734.00 (3.3.7)	Tshering Chodien(11312002472)	Premika Kumari Tamang(11804000266)	16,734.00
7	Construction Development Corporation Ltd.	17424	4c	3.3.7	Non-Reconciliation of TDS amount of Nu. - 157,233.45 (3.3.7)	Chimi Rinzin(10602001819), Moni Kala Subba(11807001615), Sherub (11608002758), Sumzang Choden(11514001682), Tshering Wangdi(11705000022), Yeshi Dorji(10906002498)	Bobo Maya Thapa(10205002227), Pema Tenzin(11503001339), Premika Kumari Tamang(11804000266), Tshewang Jamtsho(12004000207)	-
Total Amount								51,881,050.90

11 Druk Air Corporation Limited

SN	Agency Name	AIN	Para	AIMS Code	Observation Title	Direct	Supervisory	Amount
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1	Druk Air Corporation Ltd.	17471	1. GS	3.3.22	Refunds Receivable (AIMS CATEGORY CODE No. 3.3.22)	Abhijeet Dev(MGB1229329)	Kushal Das(K0163832)	19,488.00
2	Druk Air Corporation Ltd.	17471	1. QJC	3.3.30	Sundry Debtors (AIMS CATEGORY CODE No. 3.3.30)	Kuenzang Lhamo(10806000032)	Dawa Namgyal(10501000561)	4,375,971.02
3	Druk Air Corporation Ltd.	17471	1. HO	3.3.30	Sundry Debtors (AIMS CATEGORY CODE No. 3.3.30)	Nima Yoezer(10709003458), Tashi Chezom(11107002659)	Dawa Namgyal(10501000561)	1,362,718.50
Total Amount								5,758,177.52

12 Druk Green Power Corporation Limited

SN	Agency Name	AIN	Para	AIMS Code	Observation Title	Direct	Supervisory	Amount
1	Druk Green Power Corporation Limited, Thimphu	17313	2	3.2.4	Unaccounted inventories with zero value (AIMS 3.2.4)	Karma Dorji(11407001147)	Ugyen Tshering(11505000358)	-
2	Druk Green Power Corporation Limited, Thimphu	17313	1	3.2.4	Unidentified inventories of Nu. 5.958m at Kurichhu Hydropower Plant (AIMS 3.2.4)	Karma Dorji(11407001147)	Ugyen Tshering(11505000358)	5,781,338.36
3	Druk Green Power Corporation Limited, Thimphu	17313	6	3.2.5	Non-disposal of obsolete/surplus items (AIMS 3.2.5)	Namgay (11510002027), Namgyel Wangchuk(10802001845), Pema Tshewang(11102007571)	Karma Gyelay(11410005894), Tshewang Jamtsho(11510002867)	-
4	Druk Green Power Corporation Limited, Thimphu	17313	3	3.2.5	Obsolete inventories of Nu.5.229 m (AIMS 3.2.5)	Karma Dorji(11407001147)	Ugyen Tshering(11505000358)	5,229,012.61
5	Druk Green Power Corporation Limited, Thimphu	17313	5	3.3.7	Discrepancy on fixed assets value (AIMS 3.3.7)	Dodo (10502000891), Mangal Bdr Subba(11103001965), Sova Sharma(11204000197), Yeshi Wangchuk(11205001809)	Chetten Lhamo(10904001464), Namgay Wangdi(10603001557)	-

6	Druk Green Power Corporation Limited, Thimphu	17313	4	3.3.7	Discrepancy on receivables from Power Trading Corporation, Ltd. of Nu. 354,674 (AIMS 3.3.7)	Munna Prasad(10313000731), Sova Sharma(11204000197)	Ugyen Wangchuk(10203001292), Yeshe Tenzin(11515000042)	354,674.00
Total Amount								11,365,024.97

13 Food Corporation of Bhutan Limited

SN	Agency Name	AIN	Para	AIMS Code	Observation Title	Direct	Supervisory	Amount
1	Food Corporation of Bhutan Limited (FCBL), Regional Office including Depot, Thimphu	17346	5	2.1.21	Non levy of Penalty interest applicable as per the auction terms and conditions Nu. 2.271 million (2.1.21)	Ugyen Penjor(10204000697)	Sangay Choeda(11514003286)	-
2	Food Corporation of Bhutan Limited (FCBL), Regional Office including Depot, Thimphu	17346	1	2.1.22	Accounting Policies not consistent with Bhutanese Accounting Standards (2.1.22)	Dawa Tshering(11514001022)	Lakpa Sherpa(11304001707)	-
3	Food Corporation of Bhutan Limited (FCBL), Regional Office including Depot, Thimphu	17346	3	2.2.38	Draft Charges of Nu. 252,558.09 recoverable from JPC Rice Mill (2.2.35)	Kinley Wangchuk(11410005898)	Tshoki Wangmo(10104001058)	252,558.09

4	Food Corporation of Bhutan Limited (FCBL), Regional Office including Depot, Thimphu	17346	4	3.2.9	Risk of default of auction sale proceeds sold on credit without valid collateral/Bank Guarantee from the buyers from across the borders Nu. 54.856 million (3.2.9)	Ugyen Penjor(10204000697)	Sangay Choeda(11514003286)	-
5	Food Corporation of Bhutan Limited (FCBL), Regional Office including Depot, Thimphu	17346	2	3.3.12	Huge losses incurred by Farm Shops (3.3.12)	Sangay Choeda(11514003286)	Dorji Tashi(10104000758)	-
6	Food Corporation of Bhutan Limited (FCBL), Regional Office including Depot, Thimphu	17346	6	3.3.12	Loss incurred on account of purchase of vegetables under the buy-back programme, Nu. 29.28 million (3.3.12)	Norbu Wangdi(10710000354), Sangay Tshering(10203000504), Saw Dev Koirala(11108001905), Ugyen Penjor(10204000697)	Pema Wangchuk(10905004493), Sangay Choeda(11514003286), Ugyen Choidup(10607000759)	-

7	Food Corporation of Bhutan Limited (FCBL), Regional Office including Depot, Thimphu	17346	8	3.3.16	Over due outstanding receivables from customers within Bhutan, Nu. 4.822 million (3.3.16)	Dawa Dukpa(11308005678), Daza (10708002678), Dhatrika Devi Pokhrel(11108000877), Kencho Lhamo(11913001478), Kinley Wangdi(10811002485), Passang Dem(11007001061), Pema Lodey(11502001249), Sangay Wangdue(10603002178), Saw Dev Koirala(11108001905),	Daza (10708002678), Dorji Tashi(10104000758), Kinley Wangdi(10811002485), Melam Dorji(11504000759), Pelden Tashi(11513000190), Pema Lodey(11502001249), Sangay Choeda(11514003286), Sangay Wangdue(10603002178), Tshoki Wangmo(10104001058)	4,822,685.27
8	Food Corporation of Bhutan Limited (FCBL), Regional Office including Depot, Thimphu	17346	7	3.3.18	Outstanding claims receivable from Agency item suppliers, Nu. 1.715 million (3.3.18)	Kinley Wangdi(10811002485)	Tshoki Wangmo(10104001058)	-
Total Amount								5,075,243.36

14 Farm Machinery Corporation Limited

SN	Agency Name	AIN	Para	AIMS Code	Observation Title	Direct	Supervisory	Amount
1	Farm Machinery Corporation Limited, Paro including Regional Offices	17415	2	2.1.22	Delay in deposit of utility Bills (2.1.22)	Kinley Wangmo(10505000367)	Kelzang Namgay(11513001731)	-
2	Farm Machinery Corporation Limited, Paro including Regional Offices	17415	1	3.3.34	Non recovery of Trade Receivable (3.3.34)	Kelzang Namgay(11513001731)	Karma Thinley(11503003616)	-

Total Amount							-
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15 Kuensel Corporation Limited

SN	Agency Name	AIN	Para	AIMS Code	Observation Title	Direct	Supervisory	Amount
1	Kuensel Corporation Limited, Thimphu	17318	2	2.1.22	Unrecovered Old Trade Receivable Worth of Nu. 58,764,741.42 (2.1.22)	Pema Tenzin(10811000500)	Ugyen Lhendup(10205006681)	58,764,741.42
2	Kuensel Corporation Limited, Thimphu	17318	1	3.3.7	Unidentified Deposits worth of Nu. 6,368,211.30 in the Revenue Account No. CD 100891809 (3.3.7)	Pema Tenzin(10811000500)	Ugyen Lhendup(10205006681)	6,368,211.30
Total Amount								65,132,952.72

16 National Housing Development Corporation Limited

SN	Agency Name	AIN	Para	AIMS Code	Observation Title	Direct	Supervisory	Amount
1	National Housing Development Corporation Limited (NHDCL), Head Office, Thimphu	17431	2	3.3.5	Non-maintenance of stores accounting at projects and Bjemina manufacturing plant (3.3.5)	Tshering Jamtsho(10906002509)	Tenzin (11410002353)	-
2	National Housing Development Corporation Limited (NHDCL), Head Office, Thimphu	17431	1	3.3.7	Reconciliation of Rental Income (3.3.7)	Sangay Dubjur(10906002796)	Dechen Wangdi(11608003252)	-
Total Amount								-

17 Natural Resources Development Corporation Limited

SN	Agency Name	AIN	Para	AIMS Code	Observation Title	Direct	Supervisory	Amount
1	Natural Resources Development Corporation Limited (NRDCL), Corporate Office, Thimphu	17304	5	2.1.16	Long pending advances made to different parties Nu. 118,419.11 (2.1.16)	Namcha Wangchuk(11514002947)	Tandin Wangchuk(12007002027)	118,419.11
2	Natural Resources Development Corporation Limited (NRDCL), Corporate Office, Thimphu	17304	2	2.1.16	Unrealized Staff Advances Nu. 74,949.37 (2.1.16)	Sangay Dem(10502001417)	Kinley Tenzin(11705001706)	74,949.37
3	Natural Resources Development Corporation Limited (NRDCL), Corporate Office, Thimphu	17304	11	2.1.19	Non Realization of Debtors for long period of time Nu. 16,833,138.05 (2.1.19)	Namgyal (11701002517), Tenzin (11604002002)	Kinley (10606000353)	16,833,138.05
4	Natural Resources Development Corporation Limited (NRDCL), Corporate Office, Thimphu	17304	4	2.1.19	Long outstanding unrealized receivables Nu.3,787,368.69 (2.1.19)	Tandin Tshewang(11514002626)	Namcha Wangchuk(11514002947), Sangay Lhundup(10903002409), Tandin Wangchuk(12007002027), Tashi Yangzom(10905000322)	3,787,368.69
5	Natural Resources Development Corporation Limited (NRDCL), Corporate Office, Thimphu	17304	1	2.1.19	Long outstanding unrealized receivables Nu. 7,571,281.23 (2.1.19)	Kinzang Dorji(12008000731), Sangay Dem(10502001417)	Kinley Tenzin(11705001706)	7,571,281.23
6	Natural Resources Development Corporation Limited (NRDCL), Corporate Office, Thimphu	17304	8	2.1.19	Long outstanding Debtors unrealized Nu. 4,511,248.00 (2.1.19)	Shiva Lal Sarki(11308001676)	Nawang Denden(10802000718)	4,511,248.00

7	Natural Resources Development Corporation Limited (NRDCL), Corporate Office, Thimphu	17304	7	2.1.19	Non-Realization of Debtors for long period of time Nu. 394,331.20 (2.1.19)	Nawang Denden(10802000718)	Nawang Denden(10802000718)	394,331.20
8	Natural Resources Development Corporation Limited (NRDCL), Corporate Office, Thimphu	17304	6	2.1.19	Outstanding debtors for more than One Year Nu. 2,70,928.46 & Nu. 1,44,773.50 (2.1.19)	Birkha Bdr Ghalley(11202000661)	Kiba Choden(11514003979), Mani Gyeltshen(11911000546)	415,701.96
9	Natural Resources Development Corporation Limited (NRDCL), Corporate Office, Thimphu	17304	9	2.2.38	Advance from Suppliers against whom no delivery has been made. Nu. 1,116,627.58 (2.2.38)	Namgyal (11701002517)	Kinley (10606000353)	1,116,627.58
10	Natural Resources Development Corporation Limited (NRDCL), Corporate Office, Thimphu	17304	3	2.2.38	Pending delivery of goods Nu. 1,258,214.45 (2.2.38)	Sangay Dem(10502001417)	Kinley Tenzin(11705001706)	1,258,214.45
11	Natural Resources Development Corporation Limited (NRDCL), Corporate Office, Thimphu	17304	10	3.2.9	Non-disposal of rotten timbers (3.2.9)	Budhi Ram Rai(11301001726), Karma Dhendup(11515002885), Tenzin (11604002002)	Kinley (10606000353)	-
Total Amount								36,081,279.64

18 Penden Cement Corporation Limited

SN	Agency Name	AIN	Para	AIMS Code	Observation Title	Direct	Supervisory	Amount
1	Penden Cement Authority Ltd.(SA)	17425	4	3.2.13	Pending Litigation of Land (AIMS Category No.- 3.2.13):	Kuenzang Pelden(11401001660)	Tenzin (11705001680)	-

2	Penden Cement Authority Ltd.(SA)	17425	3	3.3.16	Outstanding Creditor's balances (AIMS Category No.- 3.3.16):	Jigme Choden(11312003023)	Bishnu Neopani(11804000564)	-
3	Penden Cement Authority Ltd.(SA)	17425	2	3.3.34	Outstanding Debtor's balances (AIMS Category No.- 3.3.34):	Tshering Yangzom(10504001102)	Tashi Dorji(10807003669)	-
4	Penden Cement Authority Ltd.(SA)	17425	1	3.3.34	Outstanding rental collection Nu. 334,163.00 (AIMS Category No.- 3.3.34):	Kinzang Dorji(11510000771)	Sonam Dorji(11512002440)	334,163.00
Total Amount								334,163.00

19 Royal Bhutan Helicopter Service Limited

SN	Agency Name	AIN	Para	AIMS Code	Observation Title	Direct	Supervisory	Amount
1	Royal Bhutan Helicopter Services Ltd.	17457	1	3.3.27	Reconciliation of TDS & Income Taxes with TDS Certificate& Assessment Orders (3.3.27)	Gembo Thinley(10603000860)	Chewang Gyeltshen(11410000424)	-
Total Amount								-

20 State Mining Corporation Limited

SN	Agency Name	AIN	Para	AIMS Code	Observation Title	Direct	Supervisory	Amount
1	State Mining Corporation Ltd. Samtse	17335	4	3.3.16	Unrealised Sale proceeds from Dungsam Cement Corporation Limited Nu. 417,468,986.23 (3.3.16)	Sangay Rinzin(11503003618)	Kezang Jamtsho(10905006022)	417,468,986.23

2	State Mining Corporation Ltd. Samtse	17335	3	3.3.34	Need to institute levels of control for processing transactions through the accounting system (3.3.34)	Kelden Jatsho(10104000536)	Chhimi Rinzin(10716000103)	-
Total Amount								417,468,986.23

21 State Trading Corporation Limited

SN	Agency Name	AIN	Para	AIMS Code	Observation Title	Direct	Supervisory	Amount
1	State Trading Corporation of Bhutan Limited (STCBL), Thimphu	17124	1.1	1.2.2	Misappropriation of Sales Revenues Nu.1,111,342.59	Sangay Zangmo(10606001634)	Ugyen Chada(11102004710)	1,111,342.59
2	State Trading Corporation of Bhutan Limited (STCBL), Thimphu	17124	5	1.2.3	Mismanagement of two 12 wheeler Tata trucks (1.2.3)	Pema Yangchen(10706002399)	Ugyen Chada(11102004710)	-
3	State Trading Corporation of Bhutan Limited (STCBL), Thimphu	17124	14.1	1.2.8	Irregular promotion to next higher grade after completion of three months' probation periods (1.2.8)	Tshering D Yangzom(10501000255)	Chencho Tshering(10808001312), Kinga Lotey(10804000021)	-
4	State Trading Corporation of Bhutan Limited (STCBL), Thimphu	17124	14.2	1.2.8	Payment of salary increments for previous working experiences prior joining to Services Nu.165, 640.00 (1.2.8)	Tshering D Yangzom(10501000255)	Chencho Tshering(10808001312), Kinga Lotey(10804000021)	165,640.00

5	State Trading Corporation of Bhutan Limited (STCBL), Thimphu	17124	15	1.2.8	Regularization of temporary staff without open interview selection (1.2.8)	Tshering D Yangzom(10501000255)	Chencho Tshering(10808001312), Kinga Lotey(10804000021)	-
6	State Trading Corporation of Bhutan Limited (STCBL), Thimphu	17124	2.1	1.2.8	Irregularities in sanctioning of credit for purchase of vehicles – Nu. 20,129,021.00	Sonam Nyeanda(10715000891)	Chencho Tshering(10808001312), Kinga Lotey(10804000021)	20,129,021.00
7	State Trading Corporation of Bhutan Limited (STCBL), Thimphu	17124	2.5	1.2.8	Vehicles sold to the Customers without approval of Managing Director - Nu. 101,762,185.87 (1.2.8)	Sonam Nyeanda(10715000891)	Chencho Tshering(10808001312), Kinga Lotey(10804000021)	101,762,185.87
8	State Trading Corporation of Bhutan Limited (STCBL), Thimphu	17124	2.6	1.2.8	Irregular grant of price discounts and loan schemes to employees (1.2.8)	Rinzin Choden(11101001729)	Kinley Bidha(11005000495)	-
9	State Trading Corporation of Bhutan Limited (STCBL), Thimphu	17124	4	2.1.20	Irregular exempt of penalties to M/s Rigsar Company - Nu. 1,398,437.08 (2.1.20)	Pema Chozom(12003001435), Pema Yangchen(10706002399)	Sonam Nyeanda(10715000891), Ugyen Chada(11102004710)	1,398,437.08
10	State Trading Corporation of Bhutan Limited (STCBL), Thimphu	17124	3	2.1.21	Non-levy of 24% penal interest for defaulted clients (2.1.21)	Pema Chozom(12003001435), Pema Yangchen(10706002399), Rinzin Choden(11101001729)	Kinley Bidha(11005000495), Sonam Nyeanda(10715000891), Ugyen Chada(11102004710)	-
11	State Trading Corporation of Bhutan Limited (STCBL), Thimphu	17124	11	2.1.22	Stale cheque Nu. 598,942.83 (2.1.22)	Dawa Dolma Tamang(11801001207)	Amrita Rai(11301002624)	598,942.83

12	State Trading Corporation of Bhutan Limited (STCBL), Thimphu	17124	10	2.1.22	Unidentified Deposits Expenses not rectified in the Systems - Nu. 43,312,015.23 (2.1.22)	Rinchen Choda(11303003474)	Chencho (11705000224)	43,312,015.23
13	State Trading Corporation of Bhutan Limited (STCBL), Thimphu	17124	13	2.1.3	Anomalies in payment of Board meetings sitting fees Nu. 233,240.00 (2.1.3)	Ngawang Dhargyel(11510001040), Rigzin Lhamo(10709002082), Tashi Euden Dorji(10501001050)	Chencho (11705000224)	233,240.00
14	State Trading Corporation of Bhutan Limited (STCBL), Thimphu	17124	2.3	2.2.14	Non-renewal of Bank Guarantee (BG) after expiry of the periods (2.2.14)	Sonam Nyeanda(10715000891), Ugyen Chada(11102004710)	Chencho Tshering(10808001312), Kinga Lotey(10804000021)	-
15	State Trading Corporation of Bhutan Limited (STCBL), Thimphu	17124	2.7	2.4.1	Non-compliance to delegation of power/DIPP scheme in respect to discounts offered (2.4.1)	Pema Chozom(12003001435), Pema Yangchen(10706002399)	Sonam Nyeanda(10715000891), Ugyen Chada(11102004710)	-
16	State Trading Corporation of Bhutan Limited (STCBL), Thimphu	17124	2.4	2.4.1	Non-hypothecation of vehicles under DIPP Scheme of the Company (2.4.1)	Pema Chozom(12003001435), Pema Yangchen(10706002399), Rinzin Choden(11101001729)	Kinley Bidha(11005000495), Sonam Nyeanda(10715000891), Ugyen Chada(11102004710)	-
17	State Trading Corporation of Bhutan Limited (STCBL), Thimphu	17124	2.2	2.4.1	Non-execution of Bank Guarantee (BG) for Vehicle Costs. 34,647,290.00 (2.4.1)	Sonam Nyeanda(10715000891), Ugyen Chada(11102004710)	Chencho Tshering(10808001312), Kinga Lotey(10804000021)	34,647,290.00

18	State Trading Corporation of Bhutan Limited (STCBL), Thimphu	17124	6	3.2.6	Improper handing taking of BUS from the Principle Company worth Nu.2, 019,671.10 (3.2.6)	Pema Yangchen(10706002399)	Ugyen Chada(11102004710)	2,019,671.10
19	State Trading Corporation of Bhutan Limited (STCBL), Thimphu	17124	12	3.2.9	Disposal of excess construction materials to internal employees Nu. 141, 490.00 (3.2.9)	Rigzin Lhamo(10709002082)	Chencho Tshering(10808001312), Kinga Lotey(10804000021)	141,490.00
20	State Trading Corporation of Bhutan Limited (STCBL), Thimphu	17124	7	3.3.18	Outstanding DIPP instalments Nu. 279,430,770.79 (3.3.18)	Rinchen Choda(11303003474)	Chencho (11705000224)	279,430,770.79
21	State Trading Corporation of Bhutan Limited (STCBL), Thimphu	17124	9	3.3.18	Unclaimed Dividend -Nu. 2,804,213.00 (3.3.18)	Rinchen Choda(11303003474)	Chencho (11705000224)	2,804,213.00
22	State Trading Corporation of Bhutan Limited (STCBL), Thimphu	17124	8	3.3.30	Accounts receivables in Home Stores- Nu. 1,632,036.29 (3.3.30)	Pema Lhadon(12007003595)	Sonam Tobgay(11505003070)	1,632,036.29
Total Amount								489,386,295.78

21 Thimphu Tech Park Limited

SN	Agency Name	AIN	Para	AIMS Code	Observation Title	Direct	Supervisory	Amount
1	Thimphu Tech Park	17319	1	2.1.2	Non-obtaining of Performance Guarantee (2.1.2)	Phurpa Wangchuk(10906000331)	Tshering Cigay Dorji(11501001350)	-
Total Amount								-

22 Wood Craft Centre

SN	Agency Name	AIN	Para	AIMS Code	Observation Title	Direct	Supervisory	Amount
1	Wood Craft Centre,THimphu	17174	2	2.1.22	Violation of Discount Consideration Policy – Nu.212,765.00 (AIMS 2.1.22)	Bhim Bahadur Darjee(10308001165), Druptho Wangdi(11503001650), Purna Maya Ghalley(11203000866), Sonam Jamtsho(11508003961), Sonam Tshering(10902000488), Tandin Dorji(11607000897), Yeshey Dema(12008000799)	Singye Dorji(11902000951)	212,765.00
2	Wood Craft Centre,THimphu	17174	3.1	2.2.9	Purchased at Higher than Quotation Price – Nu.23,536.00 (AIMS 2.2.9)	Druptho Wangdi(11503001650)	Singye Dorji(11902000951)	23,536.00
3	Wood Craft Centre,THimphu	17174	1	3.2.13	Inadequate System of Storing Inventory – Nu.642,899.48 (AIMS 3.2.13)	Druptho Wangdi(11503001650)	Singye Dorji(11902000951)	642,899.48
Total Amount								879,200.48

G FINANCIAL INSTITUTION

1 Bank of Bhutan Limited

SN	Agency Name	AIN	Para	AIMS Code	Observation Title	Direct	Supervisory	Amount
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1	Bank of Bhutan Limited (BoBL), Head Office (Corporate Office), Thimphu	17204	2	3.3.5	Recommended change to the Valuation Policy for Equity Investments in Unquoted Companies (3.3.5)	Ugyen Tshomo(12008000193)	Dasang Namgay(10805000103)	-
2	Bank of Bhutan Limited (BoBL), Head Office (Corporate Office), Thimphu	17204	1	3.3.5	Overstatement of depreciation expenses and understatement of Net Book Value of Property, Plant & Equipment (3.3.5)	Dasang Namgay(10805000103)	Tshering Tenzin(10103002448)	-
3	Bank of Bhutan Limited (BoBL), Head Office (Corporate Office), Thimphu	17204	3	3.3.7	Lack of reconciliation between Worldline and BOBL on the visa card balances (3.3.7)	Thukten Zangmo(11101000536)	Kritika Pradhan(11203000035)	-
Total Amount								-

2 Credit Information Bureau

SN	Agency Name	AIN	Para	AIMS Code	Observation Title	Direct	Supervisory	Amount
1	Credit Information Bureau	17483	1	2.1.21	Non-imposition of penalties (2.1.21)	Tshering Samdrup(10806001121)	Ugyen Tshering(11514003055)	-
Total Amount								-

3 Royal Insurance Corporation of Bhutan Limited

SN	Agency Name	AIN	Para	AIMS Code	Observation Title	Direct	Supervisory	Amount
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1	RICBL (Including Branches)	17120	5	2.4.1	Granting of new loan to the default clients (2.4.1)	Lungten (11102001954), Phub Dorji(10802000041), Tshewang Jurmey(11902001767), Ugyen Tshewang(10702001725), Zarna Moktan(11215005853)	Karma (11703001315)	-
2	RICBL (Including Branches)	17120	4.16	2.4.1	Loan sanctioned in violation to LTV ratio/collateral value (2.4.1)	Nima Pelden(12004004267)	Karma (11703001315)	-
3	RICBL (Including Branches)	17120	4.15	2.4.1	Loan sanctioned in violation to LTV ratio/collateral value (2.4.1)	Minjur Wangchuk(11102007437)	Karma (11703001315)	-
4	RICBL (Including Branches)	17120	4 (12 to 14)	2.4.1	Loan sanctioned in violation to LTV ratio/collateral value (2.4.1)	Tshewang Jurmey(11902001767)	Karma (11703001315)	-
5	RICBL (Including Branches)	17120	4.11	2.4.1	Loan sanctioned in violation to LTV ratio/collateral value (2.4.1)	Sangay Chophel(10707001304)	Karma (11703001315)	-
6	RICBL (Including Branches)	17120	4.1	2.4.1	Loan sanctioned in violation to LTV ratio/collateral value (2.4.1)	Tshewang Jurmey(11902001767)	Karma (11703001315)	-
7	RICBL (Including Branches)	17120	4(1 to 9)	2.4.1	Loan sanctioned in violation to LTV ratio/collateral value (2.4.1)	Kushma Khar Adhikari(11206000533)	Karma (11703001315)	-
8	RICBL (Including Branches)	17120	6	2.4.1	Non-conversion of EIS loan to commercial loan for the resigned employee (2.4.1)	Tshewang Jurmey(11902001767)	Jambay Wangchuk(11605001200), Kinga Thinley(11503001047)	-

9	RICBL (Including Branches)	17120	2	2.4.1	Pending Litigation cases (2.4.1)	Gembo Dorji(11505002666), Pemba Tshering(11006000014), Rinzin Namgay(10102001869), Sonam Jurmey(11410003810), Sonam Lhaden(11701000596), Yanki (11407002036), Yeshi Rabgay(11401001153), Younten Jamtsho(10203002392)	Phub Dorji(10802000041)	-
10	RICBL (Including Branches)	17120	3.2	2.4.1	Non-renewable of overdraft loans (2.4.1)	Sonam Phurba(11410007867)	Kushma Khar Adhikari(11206000533)	-
11	RICBL (Including Branches)	17120	3.8	2.4.1	Non-renewable of overdraft loans (2.4.1)	Lhamo (11503001050)	Kushma Khar Adhikari(11206000533)	-
12	RICBL (Including Branches)	17120	3.12	2.4.1	Non-renewable of overdraft loans (2.4.1)	Phuntsho Choden(11601002834)	Tshewang Jurmey(11902001767)	-
13	RICBL (Including Branches)	17120	3.13	2.4.1	Non-renewable of overdraft loans (2.4.1)	Lungten Drala(10905004056)	Tshewang Jurmey(11902001767)	-
14	RICBL (Including Branches)	17120	1	3.3.17	Huge Non-Performing Loans (3.3.17)	Chenga Lhamo(11516002900), Daw Dhendup(11904000005), Dechen Zangmo(11503001219), Karma Tshering(11701003132), Kushma Khar Adhikari(11206000533), Neten Sherab(12007001059), Nima Pelden(12004004267), Pema Yangdon(11008001210), Prem Prakash Rai(10212000281),	Kinga Thinley(11503001047)	-
Total Amount								-

H Non-Government Organization

1 Loden Foundation

SN	Agency Name	AIN	Para	AIMS Code	Observation Title	Direct	Supervisory	Amount
1	Loden Foundation	17136	3	2.4.1	Non-recovery of full expenses paid during the study period Nu. 86,217.92	Samten Yeshi(10104000936)	Phuntsho Namgay(10101004145)	86,217.92
2	Loden Foundation	17136	2	3.3.17	Non-repayment of loan after six months Nu. 3,941,460.00	Lhakpa (10310001076)	Phuntsho Namgay(10101004145)	3,941,460.00
3	Loden Foundation	17136	1	3.3.17	Non-liquidation of loan in time Nu. 18,409,536.69	Yeshey Peyden(10805000322)	Phuntsho Namgay(10101004145)	18,409,536.69
Total Amount								22,437,214.61

2 Music of Bhutan Research Centre

SN	Agency Name	AIN	Para	AIMS Code	Observation Title	Direct	Supervisory	Amount
1	Music of Bhutan Research Centre	17292	1	2.1.10	Non-deduction of TDS on Rental Expenses.(Nu.9,900.00) T	Karma Zangmo(10902001246)	Sonam Dorji(11302000771)	9,900.00
Total Amount								9,900.00

3 Phensem

SN	Agency Name	AIN	Para	AIMS Code	Observation Title	Direct	Supervisory	Amount
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1	Phensem	17300	1	3.3.34	Other violations of budgetary norms (No Yearly Plan Budget) (4.2.13)	Roshni Rai(11202005394)	Karma Sonam Dorji(11410008108)	-
Total Amount								-

4 RENEW								
SN	Agency Name	AIN	Para	AIMS Code	Observation Title	Direct	Supervisory	Amount
1	RENEW	17386	1	2.1.10	Non Deduction of TDS for security service availed (2.1.10)	Karma Wangdi(12008000727)	Tshering Dolkar(11301001517)	-
Total Amount								-

5 Royal Society for Protection of Nature								
SN	Agency Name	AIN	Para	AIMS Code	Observation Title	Direct	Supervisory	Amount
1	Royal Society for Protection of Nature	17363	1	3.3.7	Discrepancy in Fuel Deposits Reflected in Books and Vehicle Fuel Book of Nu. 75,408.00 (3.3.7)	Tenzin Nima(11703001922), Tshering Dendup(11505004710)	Tshering Dorji(10501001979)	75,408.00
Total Amount								75,408.00

6 SABAH								
SN	Agency Name	AIN	Para	AIMS Code	Observation Title	Direct	Supervisory	Amount
1	Sabah Bhutan	17391	3	2.1.10	Non-deduction of TDS (Nu. 13,105.44) (2.1.10)	Choki Lhamo(11505004210), Deepak Uraon(11214000903)	Kezang Dolkar Dorji(11107000761)	13,105.44
2	SAARC Business Association of Home Based Workers (SABAH), Thimphu	17134	1	2.1.22	Outstanding Credit Sales valuing Nu. 970,825.00	Deepak Uraon(11214000903), Gem Tshering(10811002449)	Kezang Dolkar Dorji(11107000761)	970,825.00

3	Sabah Bhutan	17391	1	2.2.38	Huge variation in quantities between the quantity of items given in Bill of Quantities and actual works executed at site Nu.2,122,858.03 (2.2.38)	Pema Tshering(10811002475), Rinchen Norbu(10712001880)	Kezang Dolkar Dorji(11107000761)	2,122,858.03
4	SAARC Business Association of Home Based Workers (SABAH), Thimphu	17134	2	3.2.13	Non-transfer of Land & Building Ownership in the name of SABAH Bhutan	Choki Lhamo(11505004210), Karma Dema(11607001607), Kezang Dolkar Dorji(11107000761)	Kezang Dolkar Dorji(11107000761)	19,613,328.00
5	Sabah Bhutan	17391	2	3.3.30	Non-payment to the Contractor (Nu. Nu.3,073,605.46) (3.3.30)	Kezang Dolkar Dorji(11107000761), Pema Tshering(10811002475)	Kezang Dolkar Dorji(11107000761)	3,073,605.46
6	SAARC Business Association of Home Based Workers (SABAH), Thimphu	17134	3	3.3.7	Discrepancies found in stock verification	Gem Tshering(10811002449)	Kezang Dolkar Dorji(11107000761)	781,862.00
Total Amount								26,575,583.93

7 Thangtong Aami deywa Foundation

SN	Agency Name	AIN	Para	AIMS Code	Observation Title	Direct	Supervisory	Amount
1	Thangtong Aami Deywa Foundation	17501	1	3.3.6	Fixed Asset register not updated (3.3.6)	Gyeden (11001000786), Tashi Wangmo(11701002274)	Tashi Pemo(10907002248)	-
Total Amount								-

8 Bhutan Youth Development Fund

SN	Agency Name	AIN	Para	AIMS Code	Observation Title	Direct	Supervisory	Amount
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1	Bhutan Youth Development Fund	17291	1	3.3.25	Non-collection of rental on time (3.3.25)	Sonam Chokey(11301000915)	Chimi Palky(11311001207)	-
Total Amount								-

I HYDRO-POWER

1 Dagachhu Hydropower Corporation Limited

SN	Agency Name	AIN	Para	AIMS Code	Observation Title	Direct	Supervisory	Amount
1	Dagachhu Hydro Power Corporation Ltd.(SA)	17413	2	2.1.22	Foreign Exchange Fluctuation Reserve fund(FEFR Fund) 2.1.22	Kinzang Namgay(10709003108)	Karma Phuntsho(10710002445)	-
2	Dagachhu Hydro Power Corporation Ltd.(SA)	17413	1	3.2.13	Non-updating of inventory register (5.4.4) (Excess Physical stock Nu.42,003.3)	Choedra (10503001493)	Karma Phuntsho(10710002445)	42,003.30
Total Amount								42,003.30

2 PHPA-I

SN	Agency Name	AIN	Para	AIMS Code	Observation Title	Direct	Supervisory	Amount
1	Punatsangchhu Hydroelectric Project Authority, Phase I	17294	5.1	2.1.3	Unjustified payment of Bank Charges Nu. 2.963 million (2.1.3)	Choden Namgay(11004002090)	Cheni Dorji(11516001278)	2,963,000.00
2	Punatsangchhu Hydroelectric Project Authority, Phase I	17294	5.2	2.2.27	Unjustified Time Extension (2.2.27)	Choden Namgay(11004002090)	Cheni Dorji(11516001278)	-

3	Punatsangchhu Hydroelectric Project Authority, Phase I	17294	4.1	2.2.27	Unjustified Time Extension (2.2.27)	Choden Namgay(11004002090)	Cheni Dorji(11516001278)	-
4	Punatsangchhu Hydroelectric Project Authority, Phase I	17294	3.5	2.2.29	Reductions in the capacity of EOT cranes and the discount offered thereof (2.2.29)	Choden Namgay(11004002090)	Cheni Dorji(11516001278)	603,000.00
5	Punatsangchhu Hydroelectric Project Authority, Phase I	17294	1.2	2.2.31	Payment for materials without execution of the items of work Nu. 894.90 Million [2.2.31]	Kado (10807000856)	Suneel Singh(1919070111494125)	762,761,023.14
6	Punatsangchhu Hydroelectric Project Authority, Phase I	17294	3.3	2.2.31	Payments for items not delivered, amounting to Nu. 18.430 million (2.2.31)	Choden Namgay(11004002090)	Cheni Dorji(11516001278)	18,430,000.00
7	Punatsangchhu Hydroelectric Project Authority, Phase I	17294	4.2	2.2.31	Incomplete delivery of supplies worth Nu. 333.489 million (2.2.31)	Choden Namgay(11004002090)	Cheni Dorji(11516001278)	333,489,000.00
8	Punatsangchhu Hydroelectric Project Authority, Phase I	17294	3.2	2.2.32	Erroneous application of Price Variation, recoverable amount of Nu. 207.481 million (2.2.32)	Choden Namgay(11004002090)	Cheni Dorji(11516001278)	207,481,000.00

9	Punatsangchhu Hydroelectric Project Authority, Phase I	17294	1.7	2.2.32	Incorrect computation of rebound wastage in respect of Item Number 5.1 (ii) Plain more than 50mm (2nd Revision) shotcrete resulted in overpayment-Nu. 9.528 million [2.2.32]	Kado (10807000856)	Suneel Singh(1919070111494125)	9,528,000.00
10	Punatsangchhu Hydroelectric Project Authority, Phase I	17294	1.6	2.2.32	Incorrect computation of labour wages on account of indirect charges [2.2.32]	Kado (10807000856)	Suneel Singh(1919070111494125)	324,260,000.00
11	Punatsangchhu Hydroelectric Project Authority, Phase I	17294	1.5	2.2.32	Incorrect rate analysis for cement for MC 1 package lead to excess payment-Nu. 595,908.72 (2.2.32)	Kado (10807000856)	Suneel Singh(1919070111494125)	595,908.72
12	Punatsangchhu Hydroelectric Project Authority, Phase I	17294	6.1	2.2.38	Undue delay due to late issue of Drawings (2.2.38)	Sonam Dhendup(10203002927)	YeshiLa (10605000196)	-
13	Punatsangchhu Hydroelectric Project Authority, Phase I	17294	2.2	3.3.1	Avoidable Expenditure of Nu. 12.901 Million – MC3/MEM2 (3.3.1)	Choden Namgay(11004002090)	Cheni Dorji(11516001278)	12,901,000.00
14	Punatsangchhu Hydroelectric Project Authority, Phase I	17294	3.4	3.3.12	Curtailment in the scope of contract from the BOQ amounting to Nu. 85.276 million (3.3.12)	Choden Namgay(11004002090)	Cheni Dorji(11516001278)	8,527,608.10

15	Punatsangchhu Hydroelectric Project Authority, Phase I	17294	2.1	3.3.12	Non-achievement of Value for money from expenditure on instrumentations Nu. 42.653 million (3.3.12)	B.K.Panday(07191560049)	K.N.Mishera(11808000562)	1,544,408.31
16	Punatsangchhu Hydroelectric Project Authority, Phase I	17294	1.4	3.3.21	Inadmissible payment on account of muck from the dumping yard and transportation to Dam right bank at EL 1100 Nu. 2.149 million [3.3.21]	Kado (10807000856)	Suneel Singh(1919070111494125)	2,149,000.00
17	Punatsangchhu Hydroelectric Project Authority, Phase I	17294	1.3	3.3.21	Change in the scope of work with no substantive output resulting in additional cost Nu. 51.235 million [3.3.21]	Kado (10807000856)	Suneel Singh(1919070111494125)	51,235,000.00
18	Punatsangchhu Hydroelectric Project Authority, Phase I	17294	9	3.3.22	Pending Claim for refund of Unspent fund, Nu. 451.211 million (3.3.22)	Tashi Delek(11905000666)	Cheni Dorji(11516001278)	51,211,131.45
19	Punatsangchhu Hydroelectric Project Authority, Phase I	17294	8	3.3.22	Non-realisation cost of furniture worth Nu. 4.136 million (3.3.22)	Karma Namgyel(11915000788)	Ajay Awasthi(1737962)	4,136,000.00
20	Punatsangchhu Hydroelectric Project Authority, Phase I	17294	7	3.3.22	Cost of furniture awaiting recovery- Nu. 16.364 million (3.3.22)	Pema Wangmo(11402000181)	Wangchuk Hexzo(12004002468)	16,364,000.00

21	Punatsangchhu Hydroelectric Project Authority, Phase I	17294	3.1	3.3.25	Non-recovery of TDS from contractors-Nu. 298.501 million (3.3.25)	Ngawang Gayley(11505001984)	Dechen Lhendup(10905001120)	298,501,000.00
22	Punatsangchhu Hydroelectric Project Authority, Phase I	17294	1.1	3.3.3	Decision on relocation of Dam resulted in cost and time overrun [3.3.3]	Kado (10807000856)	Suneel Singh(1919070111494125)	-
Total Amount								2,106,680,079.72

3 PPHA-II								
SN	Agency Name	AIN	Para	AIMS Code	Observation Title	Direct	Supervisory	Amount
1	Punatsangchhu Hydroelectric Project Authority, Phase II	17472	2	2.3.4	Engagement of External Expert Committee [2.3.4]	Thinley Dorji(11602000293)	Thinley Dorji(11602000293)	-
2	Punatsangchhu Hydroelectric Project Authority, Phase II	17472	1	3.2.8	Delay in the construction of Dam (Package No. C-1) [3.2.8]	Thinley Dorji(11602000293)	Thinley Dorji(11602000293)	24,006,000.00
Total Amount								24,006,000.00
Grand Total (Unresolved Irregularities amount)								3,965,143,014.59