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ROYAL AUDIT AUTHORITY

PERFORMANCE AUDIT REPORT ON GEWOG DEVELOPMENT GRANT



APRIL 2016



DISCLAIMER NOTE

The audit was conducted in accordance with the RAA's Auditing Standards and Performance Audit Guidelines. The review was confined to activities and operations pertaining to the Gewog Development Grant. The audit was based on the audit objectives and criteria determined in the audit plan and program prepared by the RAA and the findings are based on the information and documents made available by the audited agencies.

This is also to certify that the auditors during the audit had neither yielded to pressure, nor dispensed any favour or resorted to any unethical means that would be considered as violation of the Royal Audit Authority's Oath of Good Conduct, Ethics and Secrecy.



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ROYAL AUDIT AUTHORITY

Bhutan Integrity House

Reporting on Economy, Efficiency & Effectiveness in the use of Public Resources



RAA/AG-SP/2015-16/1086

Dated: 8th April 2016

The Hon'ble Secretary
Ministry of Finance
Thimphu

Subject: Report on 'Performance Audit of Gewog Development Grant (GDG)'

Sir,

Enclosed herewith, please find a copy of the **report on the 'Performance Audit of Gewog Development Grant'**. The Royal Audit Authority (RAA) conducted the audit under the mandate bestowed by the Constitution of Kingdom of Bhutan 2008 and the Audit Act of Bhutan 2006.

The audit was conducted with an objective to ascertain and report on the economy, efficiency and effectiveness in the use of GDG and to ascertain the achievement of intended objectives of the Grant. The audit included the review of actual implementation of GDG activities and **did not examine the merit of GDG Policy**. The audit covered the period from inception of GDG activities, i.e., from financial years 2013-14 to 2014-15.

The report highlights significant accomplishments and initiatives, as well as shortcomings and deficiencies observed by the RAA. In terms of implementation of the GDG activities, the RAA noted significant achievements both in physical and financial, recording aggregate achievements of 98.91% and 97.44% respectively. The discretionary choices and flexibility in using the Grant would benefit the rural communities as it allows meeting their local needs and priorities without having to observe procedures, which are otherwise applicable to obtain fund under regular annual budget. The GDG has in general led to expansion of infrastructures like road access, provision of irrigation channels, drinking water and maintenance of cultural properties. If used judiciously and prudently, it would foster decentralization process as well as the economic growth at the grass root level.

Notwithstanding these developments brought about through GDG, the RAA also noted certain shortcomings and deficiencies in the administration and utilization of Grant as highlighted below:

- ✚ The activities implemented through the Grant lacked alignment with strategic long-term goals. Guidelines do not specify strategies required to achieve national goals such as generating employment opportunities, enhancement of income and activities that would improve the livelihood of the rural people. Review of activities implemented through the Grant showed that sizeable amounts were not related to economic activities.

'Every individual must strive to be principled. And individuals in positions of responsibility must even strive harder.'
-His Majesty the King Jigme Khesar Namgyel Wangchuck

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- ✚ Review of revised capital budget for the financial year 2012-13 to 2014-15 showed reduction in the aggregate capital budget allocated to Gewogs despite additional funds being provided through GDG. In many cases the aggregate capital budget including GDG had reduced from 2012-13 when there was no GDG. Therefore, there is no actual increment in the provision of capital budget to the Gewogs with the introduction of Grant.
- ✚ Utilization of Grants for farm roads was found not effective as the actual construction with limited budget resulted in poor quality of roads providing no value for money in creating such infrastructures. The farm roads constructed through GDG did not fulfill the standards specified in the Guidelines for Farm Road Construction 2013 and many farm roads were found not pliable.
- ✚ Allocation of GDG equally to all Gewogs without considering the factors like, poverty incidences, level of development, size of population and geographical coverage of the Gewogs lacked fairness and equity in the distribution of fund.
- ✚ There was no proper monitoring mechanism in implementation of GDG activities and transfer of ownership for assets created thereby lacking proper maintenance.
- ✚ 38 cases of non-compliance to GDG Guidelines 2014 were observed. Such cases clearly indicated that the provisions of Guidelines were not observed properly while initiating, endorsing, approving and implementing the activities.

We have issued the draft report to Ministry of Finance, Ministry of Home and Cultural Affairs and Dzongkhag Administrations for factual confirmation and comments. The RAA received the responses from Ministry of Finance and four Dzongkhags (Haa, Lhuentse, Sarpang and Zhemgang) which are incorporated in the report (detailed responses appended as **Appendix A**). The report also contains recommendations, which we hope would be helpful in further enhancing the effectiveness of GDG implementation.

In line with the directives of the Parliament, the RAA is also instituting a system to fix accountability on the officials responsible to implement recommendations provided in the performance audit reports. Therefore, we would request the Ministry to identify supervisors that would be responsible for implementation of each recommendation and submit the duly filled signed Accountability Statement (attached) to the RAA. **In the event of non-submission of the Accountability Statement, the RAA shall fix the responsibility for implementation of the recommendations on the Head of the Ministry.** The RAA will follow-up implementation of the recommendations based on the Accountability Statement and failing to comply may result in taking appropriate actions, which may include suspending audit clearances to the accountable officials.

The RAA would also appreciate receiving an Action Plan with definite timeframe for implementation of audit recommendations on or before 15th July 2016 along with the signed Accountability Statement. As evident in the report, most of the issues ensued from inadequacy in the GDG Guidelines thus, the recommendations provided in the

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report generally contend either reviewing the Guidelines and bringing about appropriate amendments or issuing appropriate instructions to the implementing agencies to enhance effective enforcement of the Guidelines.

We would once again like to acknowledge the officials of the Ministry of Finance, Dzongkhag and Gewog Administrations for extending necessary co-operation and support to the audit team that facilitated smooth completion of the audit assignment.

Yours Sincerely,



(Tshering Kezang)
Auditor General of Bhutan

Copy to:

1. The Hon'ble Lyonchhen, Royal Government of Bhutan, Gyalyong Tshokhang, Thimphu;
2. The Hon'ble Speaker, National Assembly of Bhutan, Thimphu;
3. The Hon'ble Chairperson, National Council of Bhutan, Thimphu;
4. The Hon'ble Opposition Leader, Gyalyong Tshokhang, Thimphu;
5. The Hon'ble Chairperson, Public Accounts Committee, National Assembly, Thimphu (enclosed five copies);
6. The Hon'ble Chairperson, Good Governance Committee, National Council, Thimphu;
7. The Hon'ble Secretary, Ministry of Home and Cultural Affairs, Thimphu;
8. Dasho Dzongdags, All 20 Dzongkhags with the request to share the copies with the Gups under your jurisdictions;
9. Office copy.

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ACCOUNTABILITY STATEMENT

PERFORMANCE AUDIT OF GEWOG DEVELOPMENT GRANTS (GDG)

NO.	RECOMMENDATIONS	Personal Accountability		Supervisory Accountability	
		Name & Design.	EID No.	Name & Design.	EID No.
4.1	The Government may review the GDG Guideline requiring to align the activities executed under the Grant to long-term national goals				
4.2	The Government may review the existing system of allocation of GDG				
4.3	The Government may review funding of new farm roads through GDG				
4.4	The Gewog Administrations should carry out need assessment and situation analysis in selection of GDG activities				
4.5	The Dzongkhag Administrations should institute proper monitoring mechanism				
4.6	The Gewog & Dzongkhag Administrations should ensure compliance to GDG Guideline in implementation of activities funded through the Grant				
4.7	There should be adequate awareness on the availability of fund and activities that can be funded through GDG				
4.8	The Government should strengthen the capacity of Gewog Administrations				
4.9	The Gewog Administrations should maintain stock and fixed asset register and ensure proper maintenance and upkeep of the assets				

(s/d)

Secretary
Ministry of Finance

TITLE SHEET

1	Title of the Report	:	Performance Audit of Gewog Development Grant (GDG)
2	AIN	:	13607
3	Audited Entities	:	Ministry of Finance, 20 Dzongkhags and 205 Gewogs
4	Schedule of Audit	:	September 1, 2015 to December 30, 2015
5	Audit Team	:	1. Chhoden, Sr. Audit Officer
		:	2. L.B. Ghalley, Sr. Audit Officer
		:	3. Leki Tshering, Audit Officer
6	Supervising Officer	:	Tashi Tobgay, Assistant Auditor General
7	Advisory Group Members	:	1. Prem Mani Pradhan, DAG,DSA (Chairperson) 2. Bhanu B. Chhettri, Sr. Audit Specialist (Member) 3. Chimi Dorji, DAG, DPCA (Member) 4. Kencho Dorji, AAG, RQAD (Member)
8	Advisory Support Group Members	:	1. Ugyen Dorji, DAG, DFHRM 2. Diliram Das, AAG, FUCD 2. Dorji Wangchuk, AAG, OAAG, Bumthang 3. Rinzin Lhamo, AAG, OAAG, Phuentsholing

ACRONYMS

DPA	:	Department of Public Accounts
DT	:	Dzongkhag Tshogdue
FRR	:	Financial Rules and Regulations
FYP	:	Five Year Plan
GA	:	Gewog Administration
GDG	:	Gewog Development Grant
GT	:	Gewog Tshogdue
HQ	:	Head Quarter
Km	:	Kilo Metre
MoAF	:	Ministry of Agriculture and Forest
MoF	:	Ministry of Finance
MP	:	Member of Parliament
Nu	:	Ngultrum
OAAG	:	Office of the Assistant Auditor General
PoL	:	Petroleum Oil and Lubricant
PRR	:	Procurement Rules and Regulations
PSAD	:	Performance and System Audit Division
RAA	:	Royal Audit Authority

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1.1 Background

Article 25.1 of the Constitution of the Kingdom of Bhutan 2008 and Section 3 of the Audit Act of Bhutan 2006 state that “*There shall be a Royal Audit Authority to audit and report on the economy, efficiency and effectiveness in the use of public resources*”. In line with this important Constitutional responsibility, the RAA is required to ascertain whether the public resources are used economically, efficiently and effectively. It is also as required under the Gewog Development Grant Guidelines 2014 to audit the accounts and operations of GDG. The GDG is one of the important initiatives of the Government started in 2013. It is aimed towards providing “*Wangtse Chhirphel*” for all Chiwogs in every Gewog by allowing full discretion and flexibility to use the Grant for developmental projects in their community.

The Grant of Nu. 2.00 million per Gewog per annum is primarily to strengthen good governance and decentralization process at grass root level. It was aimed at giving financial flexibility to all Gewogs which would go a long way in helping Local Governments function independently. Therefore, the RAA not only looked at “*what has been done*”, but also “*what has not been done*” to achieve the ultimate objective of the Grant. The audit is aimed at remedying the system and thus help to create meaningful impact to the overall development and achievement of the objectives of the Grant.

1.2 Objectives of Audit

The RAA conducted the audit with an overall objective to ascertain and report on the economy, efficiency and effectiveness in the use of GDG and to ascertain the achievement of the Grant’s intended objective.

In particular, the audit was aimed at:

- ⊕ Ascertaining the adequacy and compliance to legal and policy instruments in place;
- ⊕ Reviewing if the system of allocation of Grants within the Chiwogs/Gewogs are fair and equitable;
- ⊕ Reviewing whether the process of selection of the GDG activity was transparent and the control procedures ensured that the activities executed were consistent with the GDG Guidelines 2014;
- ⊕ Identifying whether the operations are carried out with due regard to economy, efficiency and effectiveness, and in accordance with applicable rules and procedures of RGoB;
- ⊕ Reviewing the existence and effectiveness of monitoring and reporting system on the implementation of the Grant; and
- ⊕ Verifying whether the ownership of community assets created through GDG has been properly transferred to the beneficiaries and the responsibility for maintenance and upkeep of assets were adequately identified.

1.3 Scope of Audit

The audit covered financial years 2013-14 and 2014-15. The RAA reviewed programs and activities carried out under the GDG in 205 Gewogs. The audit was primarily focused at reviewing the systematic issues and did not necessarily cover procedural lapses and financial irregularities. Therefore, the report contains mainly issues of systemic nature that are material and have scope for improvements.

1.4 Methodology

The audit team adopted the following methodologies:

- ☑ Reviewed the accounts and operations of GDG activities.
- ☑ Conducted interviews of relevant officials, reviewed records and legislations governing GDG activities.
- ☑ Reviewed the systems in place, compliance to the GDG Guidelines 2014 and other applicable rules.
- ☑ Conducted site visits for surveys, verifying the progress of work, checking physical existence and utilization of the assets created.
- ☑ Carried out the analysis of data gathered using various audit forms.

2.1 Overview

The Gewog Development Grant (GDG) aimed at strengthening good governance and decentralization process at grass root level has a budget allocation of Nu. 2.00 million per annum to each Gewog provided over and above the regular budget. It is maintained with Gewog budget under a separate financing item code.

The principle of providing GDG is to promote '*Wangtse Chhirphel*' for all Chiwogs with full discretion in using the Grant for its specific local needs and priorities. The Gewogs enjoy discretionary choice and flexibility in using Grants which are allocated across a range of sectors and activities and thus allowing the Gewogs to enhance participation in the local development process. The Grant is also intended to bridge the resource gap faced by the Gewogs in implementing planned activities within the annual budget, and thus, enable the Gewogs to achieve their plan target and also help in facilitating quicker public service delivery.

2.2 Approved Budget vis-à-vis Expenditures

The Gewog Development Grant is a part of annual budget and Nu. 2.00 million each is allocated to 205 Gewogs. As of June 2015, budget of Nu. 820.61 million were provided. The detailed annual budget allocations, annual expenditures and unspent funds under the Grant for the last two financial years are shown in **Table 2.1**:

Table 2.1: Releases (Budget) and Expenditure			
Amount in million Nu.			
Year	Releases (A)	Expenditure (B)	Fund not used (A-B)
2013-14	411.80	401.54	10.26
2014-15	408.81	397.39	11.32
Total	820.61	799.03	21.58

Source: Department of Public Accounts, MoF

2.3 Proposed, Approved and Implementation of GDG activities

Table 2.2: GDG Activities Proposed, Approved & Implemented				
Sl. No.	Status of project	Financial Year		TOTAL
		2013-14	2014-15	
1	Proposed	1,098	1,257	2,355
2	Approved	1,030	1,175	2,205
3	Implemented	1,026	1,155	2,181

Source: DPA & RAA's Analysis

The review of GDG activities since its inception till 30th June 2015 showed that more than 2,355 activities were proposed. Against these, 2,205 activities had been approved and 2,181 were

implemented as shown in **Table 2.2**. Details of the activities implemented are exhibited in **Annexure-I**.

2.4 Physical and Financial Achievements

In terms of physical and financial achievements in implementation of GDG activities, it recorded overall physical and financial achievements of 98.91% and 97.44% respectively as exhibited in **Table 2.3**.

Table 2.3: Physical and Financial Achievements (in %)				
Sl. No.	Status of project	Annual Achievement		Overall achievement
		2013-14	2014-15	
1	Physical Achievements (Implemented/Approved)	99.61	98.29	98.91%
2	Financial Achievements (Expenditure/allocation of budget)	97.93	96.94	97.44%
<i>Source: DPA and RAA's analysis</i>				

2.5 Categorization of Implemented Activities

As exhibited in Table 2.4, most of the implemented activities include Construction /Renovation/Maintenance works related to Schools, Lhakhangs, Farm roads, RWSS and Irrigation channels. For instance, from 2,181 implemented activities, more than 566 were related to construction/renovation of farm roads, followed by rehabilitation or protection of RWSS and irrigation channels.

Table 2.4: Categorization of GDG implemented activities		
Sl. No	Name of Activity	Total
1	Construction and Renovation of farm roads	566
2	Construction and Renovation/Maintenance of Meeting hall/Kitchen/Store/Toilet	163
3	Rehabilitation/Protection/Maintenance/Renovation of RWSS & Irrigation Channel	364
4	Construction/renovation/Maintenance of Lamai Zimchung and Religious items	133
5	Construction/Renovation/Maintenance of Lhakhangs/Chortens/Cremation ground	243
6	Procurement/supply of seeds and seedlings/Poultry/Agriculture product(livestock)/Barbed fencing	199
7	Renovation/Maintenance of Gewog office/Staff quarter	32
8	Disaster relief fund	22
9	Construction of footpath/Walls/Gates/Grounds/Drianage	55
10	Electrification and Barbed wire fencing	62
11	Procurement of Materials/Equipments	87
12	Gewog Development Grant (Not mentioned sub-activity)	14
13	Construction/Renovation of school/ECR/ORC and others/ECCD	241

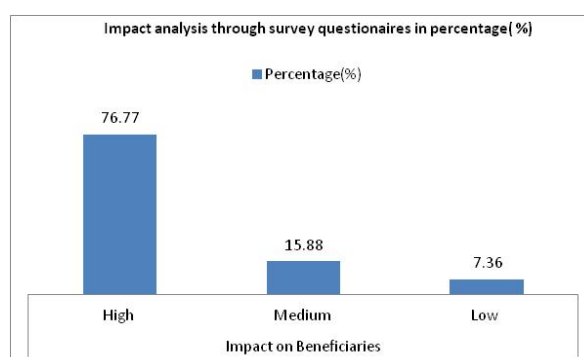
Source: DPA & RAA Analysis

The audit findings were based on the review of accounts and records made available, analysis of information collected through audit forms, survey questionnaires and interviews with Gewogs & Dzongkhag officials and beneficiaries. The audit findings, accomplishments as well as shortcomings and lapses are presented in this chapter.

A. SIGNIFICANT ACHIEVEMENTS

The RAA noted the following accomplishments and initiatives of the GDG:

1. Of the 2,205 activities approved, 2,181 activities had been implemented representing 98.91% physical achievement. From the allocated budget of Nu. 820 million, Nu. 799.03 million had been expended representing 97.44% financial achievement.
2. The GDG was found beneficial to the public. Of the 1,033 respondents, 793 representing 76.77% of the respondents said that the GDG activities were highly beneficial to the development of their Gewog.
3. With GDG, the Gewogs were able to meet the expenses for basic amenities like drinking water supply, maintenance of irrigation channels, farm roads and other activities which are the basic needs to the public but may not qualify for regular Gewog budget.
4. The GDG initiative in general had encouraged greater community participation and vitality in identifying their pressing needs thereby, creating positive impact in the lives of the people.
5. Despite shortcomings in terms of meeting minimum standard specifications and the quality compromises due to inadequate fund, the GDG had led to expansion of infrastructure like road access, provision of irrigation channels, and access to drinking water and many other basic amenities required in the communities. This had contributed significantly in uplifting the rural livelihood. The figure below shows some of the assets created through GDG that are basic needs for the people.



Newly constructed farm road,
Chang Gewog, Thimphu



Renovated irrigation Channel,
Daga Gewog, Wangdue



Newly Constructed Lamai
Zimchung, Nyshog, Wangdue

B. LAPSES AND DEFICIENCIES

Notwithstanding the achievements, the RAA observed certain shortcomings where improvements are desirable.

3.1 LEGAL AND POLICY FRAMEWORK

The GDG is governed by GDG Guideline 2014. The objective of Grant is to promote “Wangtse Chhirphel” for all Chiwogs and aimed at strengthening the decentralization process and good governance at the grass roots level. The Grant provides financial flexibility and discretionary choice to Gewogs in the allocation and selection of activities. The GDG is also within the purview of Financial Rules and Regulations 2001(FRR 2001), Procurement Rules and Regulations 2009 (PRR 2009) and other existing policies such as Guidelines for Farm Road Development 2013 and Community Contract Protocol 2013.

The paragraph that follows explains the inadequacies in legal and policy framework governing the GDG.

3.1.1 INEQUITY IN DISTRIBUTION OF GDG FUND

GDG was an initiative started by the Government to strengthen good governance and decentralization process at grass root level. It was initiated with an objective to promote “Wangtse Chhirphel” for all Chiwogs.

The current system of allocating Nu. 2 million for each Gewog does not ensure equity and fairness in the distribution of fund.

The GDG is provided with Nu. 2 million per annum for every Gewog. The funds are equally allocated without any consideration on factors like, population size, poverty incidences, level of economic development, geographical coverage, needs and priorities which varies across the Gewogs. The system of allocating Nu. 2.00 million for each Gewog lacked fairness and equity in the distribution of fund.

As depicted in the Table 3.1, on an average per household share of GDG in Soe Gewog under Thimphu Dzongkhag with only 29 households works out to as high as Nu. 68,965 per year. Where as in bigger Gewogs like Samtse Gewog under Samtse Dzongkhag with 1,918 households per household share of GDG was only Nu. 1043 per year. The detailed allocation of GDG budget for 205 Gewogs vis-à-vis number

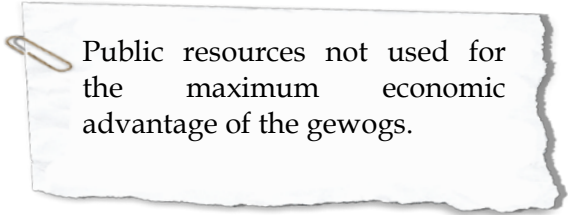
Table 3.1 : Gewog- wise no. of Households vis-à-vis GDG Budget				
A: Higher level of allocation of GDG Budget per households				
Sl. No	Name of Gewog & Dzongkhag	No. of Chiwogs	No. of Households	GDG Budget per households
1	Soe Gewog, Thimphu	4	29	68,966
2	Samrang Gewog, Samdup Jongkhar	5	54	37,037
3	Lingzhi Gewog, Thimphu	5	54	37,037
4	Naro Gewog, Thimphu	5	56	35,714
5	Geonkateod Gewog, Gasa	5	67	29,851
B :Lower level of allocation of GDG Budget per households				
1	Phongmey Gewog, Tashigang	5	824	2,427
2	Dophugchen Gewog, Samtse	6	894	2,237
3	Tendu Gewog, Samtse	5	1,206	1,658
4	Phuentshapelri Gewog, Samtse	5	1,832	1,092
5	Samtse Gewog, Samtse	5	1,918	1,043
Source: 205 Gewog profile & RAA Analysis				

of households and chiwogs is as provided in *Annexure-II*.

MoF argued that equity and fairness for all Gewogs were ensured through the Resource Allocation Formula (RAF)-based budget where all the 'recommended factors' were taken into account. Nu. 2 million GDG per Gewog were provided to supplement the requirement of the Gewogs and to be spent on activities that are important but left out from the planned/formula-based budget provided to the Gewog. Equity and fairness issues may arise if the Gewogs were provided only Nu. 2 million as their entire budget. Since the GDG is over and above the Formula-Based budget, it is only a top-up fund to promote financial decentralization, participation and enhance local government empowerment. (Refer Appendix-A (i))

3.1.2 INADEQUACY IN IMPLEMENTATION OF GDG ACTIVITIES TO CREATE LONG-TERM IMPACT

The objectives of GDG were to address those specific local development needs which may have been neglected or not covered under the normal planned activities. The review of GDG activities for the year 2013-14 and 2014-15 showed that, it was expended on 2,181 small and diverse activities amounting to Nu.799.03 million.



Public resources not used for the maximum economic advantage of the gewogs.

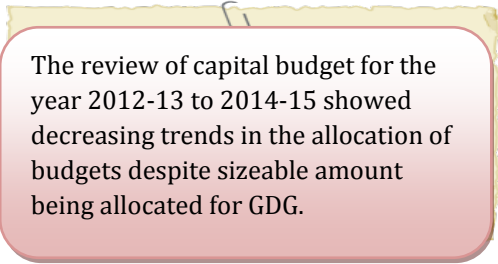
It was also noted that most of the activities executed under the Grant were related to non-economic activities or activities that do not add much economic value to promote local economy. Almost all the activities implemented under GDG were similar to the normal planned activities, thus it apparently does not yield or encourage any new ideas or innovation.

Thus, the sizable amounts of scarce public resource were spent on activities which ultimately do not have a long-term economic impact. As a result, the funds were not used for maximum economic advantage of the gewogs.

The MoF responded that the activities which promote local economy are adequately considered in the normal budget which is done based on the formula-based resource allocation system. The activities which may have been left out from the normal budget allocation could be implemented through the GDG as the Local Governments are given the discretion to utilize the fund. Further, the Government is also required to support activities that do not necessarily add monetary value to the society. (Refer Appendix-A (i))

3.1.3 DECREASE IN RESOURCE ALLOCATION TO THE GEWOGS

The GDG Guidelines 2014 states that “GDG is allocated over and above the regular budget provided to the Gewogs”. The review of the revised capital budget for the year 2012-13 to 2014-15 showed decreasing trends in the allocation of budgets despite sizeable amount being allocated for GDG as depicted in Fig 3.1.



The review of capital budget for the year 2012-13 to 2014-15 showed decreasing trends in the allocation of budgets despite sizeable amount being allocated for GDG.

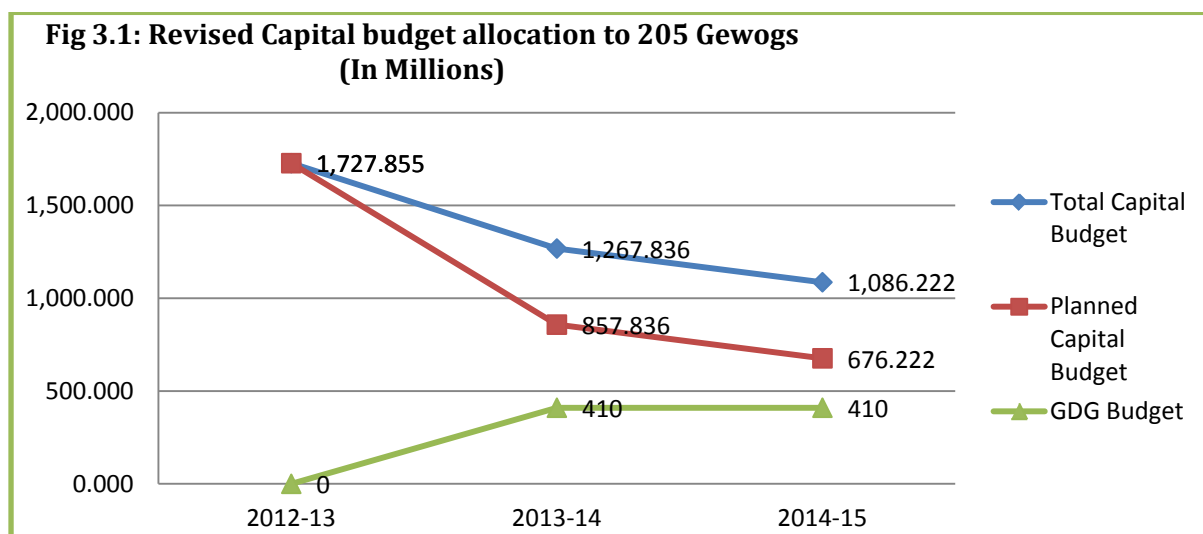
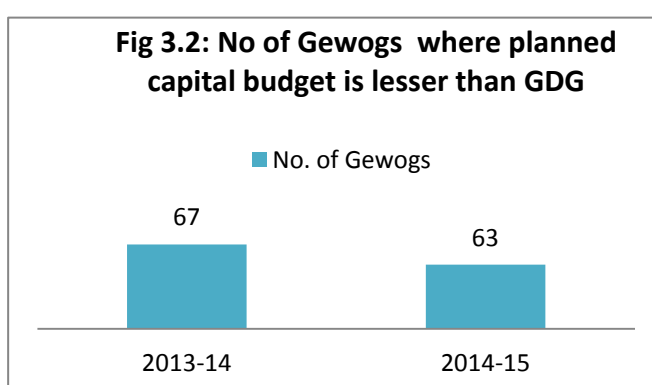


Figure 3.1 indicates that the aggregate amount of capital budget (including GDG) had decreased from Nu. 1,727.85 million in 2012-13 to Nu. 1,267.84 million in 2013-14 despite allocation of additional Nu. 410 million as GDG budget for 205 Gewogs per year. The planned capital budget Without GDG for 2013-14 had reduced to Nu. 857.84 million against Nu. 1,727.85 million in 2012-13 showing a reduction of Nu. 50.35%. On the other hand, in many cases GDG was much higher than the normal capital budget allocations as depicted in figure 3.2 and detailed in **Annexure III**.

It was observed that the GDG fund were used in funding more than 151 activities either forming part of annual budget of the Gewog or those covered under the 11th Five Year Plan (FYP). Apparently, the need for co-funding out of GDG had arisen due to reduction in the allocation of normal capital budget in 2013-14 and 2014-15. Details of co-funding of activities through GDG are provided in **Annexure IV**.

While the GDG provides some benefits to the Gewogs in terms of flexibility in using the Grant, the intended flexibility seemed to have been impeded due to substantial reduction in the normal capital budget allocation. Thus neither the intended flexibility in use of GDG was achieved nor the established budget allocation criteria which encourage equity in allocation of budget based on size of population, poverty incidences and geographical coverage of the Gewogs could be considered.



The responses of MoF besides explaining the procedure for the planned capital allocation reiterated that the budget ceilings for the Gewogs were determined based on the Five Year Plan outlay. Further, the GDG was provided over and above the plan outlay as the 11th FYP was approved before GDG was implemented. Further, MoF argued that the GDG allocation does not entail reducing the normal

capital budget for the Gewogs. The allocations of budget to the Gewogs were based on the existing formula and the planned activities of the Gewogs. For the 11th FYP, from the total capital budget of Nu. 92 billion, Nu. 25 billion is allocated to the Local Government. Within this overall allocation of Nu. 25 billion, formula-based annual allocation were done to the Local Government. Nu. 2 million GDG fund were over and above the Nu.25 billion planned allocation. Since the main principle of GDG is Wangtse Chirphel and it is at the Gewogs discretion to use the Grant to fund planned or non-planned activities in the Gewogs. (Refer Appendix-A (i))

3.1.6 INEFFECTIVE ALIGNMENT OF GDG ACTIVITIES TO STRATEGIC GOALS

GDG is a flexible source of funding provided to every Gewog. The GDG Guidelines 2014 outlines its scope, criteria, procedures, monitoring and accountability for the implementation of the Grant. However, the Guidelines do not specify strategies required to achieve national strategic goals such as generating employment opportunities, enhancement of income generation/economic activities and activities that would improve the livelihood of the rural people.

In absence of such provisions, the Gewog Administration and GT members had allocated the budget and selected the activities that do not provide long-term economic opportunities to the people. Expenditure amounting to Nu. 43.83 million was incurred on activities like renovations or constructions of lhakhags, Schools, BHUs, ORCs and many others which were under the direct control and financial responsibility of the Dzongkhag administration or central agencies, thereby depriving intended beneficiaries of their share of fund to be spent on developmental activities related to Chiwogs.

They have also implemented activities incurring expenditures on Entertainment activities, Gewog Offices and Management program as shown in Table 3.2.

Table 3.2: Category of GDG implemented activities that do not have Economic benefits to the people										
SL.No	Category	Activities implemented			Approved budget			Expenditure		
		2013-14	2014-15	Total	2013-14	2014-15	Total	2013-14	2014-15	Total
1	Religious related activities	266	302	568	99.43	104.24	203.67	95.82	101.61	197.43
2	Entertainment related activities	3	2	5	0.23	0.31	0.54	0.23	0.31	0.54
3	Meeting hall & Guest house related activities	25	34	59	17.23	16.53	33.76	16.65	16.35	33.01
4	Activities executed at the Gewog center	35	39	74	15.83	17.66	33.49	15.69	17.00	32.70
5	Awareness training and Management program	18	17	35	2.01	2.78	4.79	1.98	2.78	4.76
6	Activities that benefitted Schools/ORC/ECCD/RNR	88	86	174	28.68	19.27	47.96	25.46	18.37	43.83
Total		435.00	480.00	915.00	163.41	160.80	324.21	155.84	156.42	312.26

Source: DPA & RAA Analysis

More than 915 activities involving GDG funding of Nu. 312.26 million included expenditure on entertainment, meeting halls, guest house, awareness programs, schools and cultural & religious activities etc. that had no direct economic benefits to the local community. Therefore, GDG need a clear long term policy or strategic goals that not only promote the decentralization process but

also foster economic growth of each Gewog through public participation as flexibility and decentralization in their own may not ensure prudent and effective use of scarce resources.

MoF responded that GDG fund allows the LGs to implement the activities that could have been left out while prioritizing the activities under the normal budget fund. However, such activities mentioned above were beneficial to the community one way or the other and foster economic growth and social cohesion which are important pillars of GNH. GDG was provided to supplement the Five Year Plan and is aligned to the objectives and strategies of the plan, besides enhancing "Wangtse Chhirphel" to the Local Government. The activities that are most beneficial to the community are determined by community itself based on their perceived benefits and needs. (Refer Appendix-A (i))

3.1.7 EQUAL DISTRIBUTION OF FUNDS AMONG CHIWOGS RESULTING INTO FRAGMENTATION OF FUND NOT ENOUGH TO SUPPORT FOR ANY VIABLE INVESTMENT

The GDG Guidelines also provided for the equal distribution of the Grant amongst the Chiwogs irrespective of number of households, populations and Chiwog sizes. This provision of the Guidelines restricts the use of GDG fund on large activities with long term economic impact/benefit.

Many Gewogs also stated that the requirement of equal distribution of fund amongst the Chiwogs makes the funds just sufficient to co-fund the normal planned activities of the Gewogs and cannot spend it on activities that can create greater economic impact.

The provision encouraged the use of fund on numerous fragmented activities where it will be difficult to create significant impact and benefit. The details of activities implemented by each Gewogs are presented in **Annexure-I**

3.2 IMPLEMENTATION AND MONITORING OF GDG ACTIVITIES

The GDG is governed by GDG Guideline 2014. It states that all the activities under the Grant shall be implemented in accordance with the established Government rules and regulations and the Dzongkhag Administrations shall provide technical backstopping for the implementation of activities to the Gewogs. It also states that concerned Dzongkhag Administrations shall carry out monitoring and review of the activities under the Grant at least three times during the project period, i.e., at the start, mid way and end of the project.

The paragraph that follows explains the inadequacies in implementation and monitoring of GDG activities.

3.2.1 INADEQUATE ADVOCACY ON GDG GUIDELINES TO THE PUBLIC

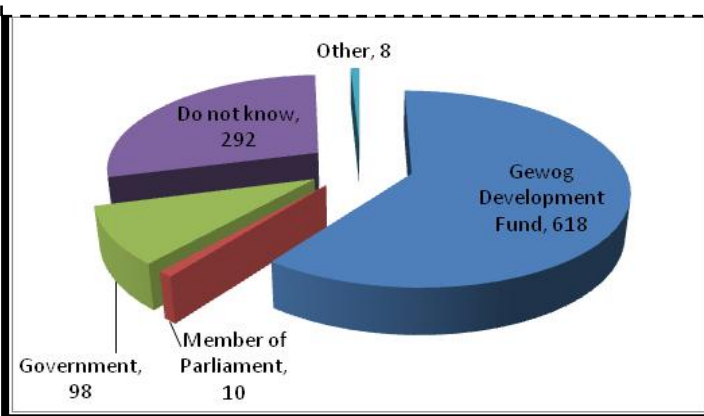
It is the aim of GDG to strengthen decentralization process and good governance at the grass root level where the Gewogs would benefit from the Grant by enjoying discretionary choice and flexibility in allocation across a range of sectors and activities. Thus, participation of local people in identifying and prioritizing activities was very important.

However, the RAA observed lack of adequate awareness amongst many rural people. Some villagers expressed their concern for not being consulted while choosing the activity and allocation of the Grant.

It was observed that public was not adequately consulted at the time of selection and allocation of GDG activities. For instance, of the 1033 respondents on the survey questionnaire, 408 of them were not aware on source of funds for the activities implemented. The summary of responses were as depicted in the Fig. 3.3

The lack of adequate awareness may impede effective implementation of GDG activities and promoting community vitality. Thus, to promote effective community participation and creating the desired impact, it is important that greater awareness about GDG initiatives and rules be created amongst rural community.

Fig 3.3: Survey responses on awareness of source of funds of the assets created.



3.2.2 IMPROPER PLANNING RESULTING INTO UNPRODUCTIVE EXPENSES

The GDG Guidelines 2014 states that *“The Gewogs which are in the best position to know the diverse and specific local needs and priorities would benefit from this Grant by enjoying discretionary choice and flexibility in allocation across a range of sectors and activities”*.

However, audit noted that due to lack of proper planning, coordination and monitoring, more than Nu. 31.854 million were expended on infrastructures that were either not usable or incomplete rendering the expenditures unproductive. The cases are highlighted in Table 3.4:

Table 3.4 : Cases of activities rendered unproductive				
Sl.No	Name of activities	Amount (Millions)	Status	Remarks
1	Construction of Pump House at Rama, Chang Gewog, Thimphu	1.274	Incomplete	Power transformer wasn't able to bear the power load. So, BPCL had to replace the Power Transformer.
2	GDG spent on construction or renovation of 33 farm roads	24.565	Non-pliable	The roads were not pliable due to inadequacy of fund to meet the basic requirement and also non maintenance.
3	Construction of Bailey Bridge for the farm road at Darliog, Sephu Gewog, Wangdue	1.00	Incomplete	The construction of the farm road was funded by SDP and there was no provision for the construction of the bridge. Also the construction of bridge was a planned activity in the 11 th FYP whereas the construction had to be taken up with inadequate budget from

				GDG with pressure from the public.
4	Construction of Karberater to Chukhangsum farm road Gakidling Gewog, Haa	1.60	No impact	The 2 km farm road could not connect Ngatsena, Thangdokha and Sektena Village without bridge over Amo Chhu. The Gewog in its audit response stated that the construction of the bridge and the continuation of farm road will be done in 3rd phase of Small Development Project. However, the audit is of the opinion that by the time the bridge is constructed, the current farm roads would be rendered unliable considering the current condition. Thus, had there been proper planning and coordination, the use of GDG on the construction of current farm road would have been more productive and beneficial to the public.
5	Post-Harvest Equipment for Yaba Chiwog under Sombey Gewog in Haa remaining idle.	.065	Lying idle	The equipment distributed to Yaba Chiwog was kept idle.
6	Phuntsho, Yonten, Norbuling, Namlay Tshogday Cooperative at Jampani under Langchenphu Gewog in Samdrup Jongkhar.	3.35	Wasteful expenditure	<p>The expenditure was incurred for the supply of ginger seeds and seedlings, construction of caretaker house and barbed wire fencing of the cooperative. However, the audit established the following irregularities:</p> <ul style="list-style-type: none"> ✓ The cooperative was established on the government land without government authority ✓ The cooperative was not registered as per the Cooperative Rules and regulations of Bhutan 2010. ✓ The seeds and seedlings procured were not properly accounted for ✓ The construction of caretaker house abandoned and the fencing destroyed. ✓ The plantations done were not surviving or covered by bushes. <p>Thus, the public could not reap benefit from the cooperative rendering the investment as wasteful.</p>

Source: RAA's analysis

While Gewog's are provided with financial flexibility to fund the activities, the proper study on the need and benefit thereof needs to be carried out. Therefore, in order to achieve the intended target and optimize the benefit of scarce resources, the Gewogs should look into utilizing the funds judiciously and prudently through proper planning, coordination and effective monitoring.

MoF agreed on the observation and expressed that based on the objectives of Wangtse Chhirphel, the GDG has decentralized the planning, implementation and monitoring of the GDG activities to the Local Government. Therefore, the concerned Local Government organizations must comply with the Guidelines. (Refer Appendix-A(i))

3.2.3 INEFFECTIVE USE OF GDG FUNDS FOR CONSTRUCTION OF FARM ROADS

The fund is intended to be spent on the specific local needs and priorities and thus, achieve its primary goal of promoting 'Wangtse Chhirphel' for all Chiwogs. The Gewogs prioritized Farms roads as their priority need thus, spent Nu. 154.63 million for the construction of farm roads.

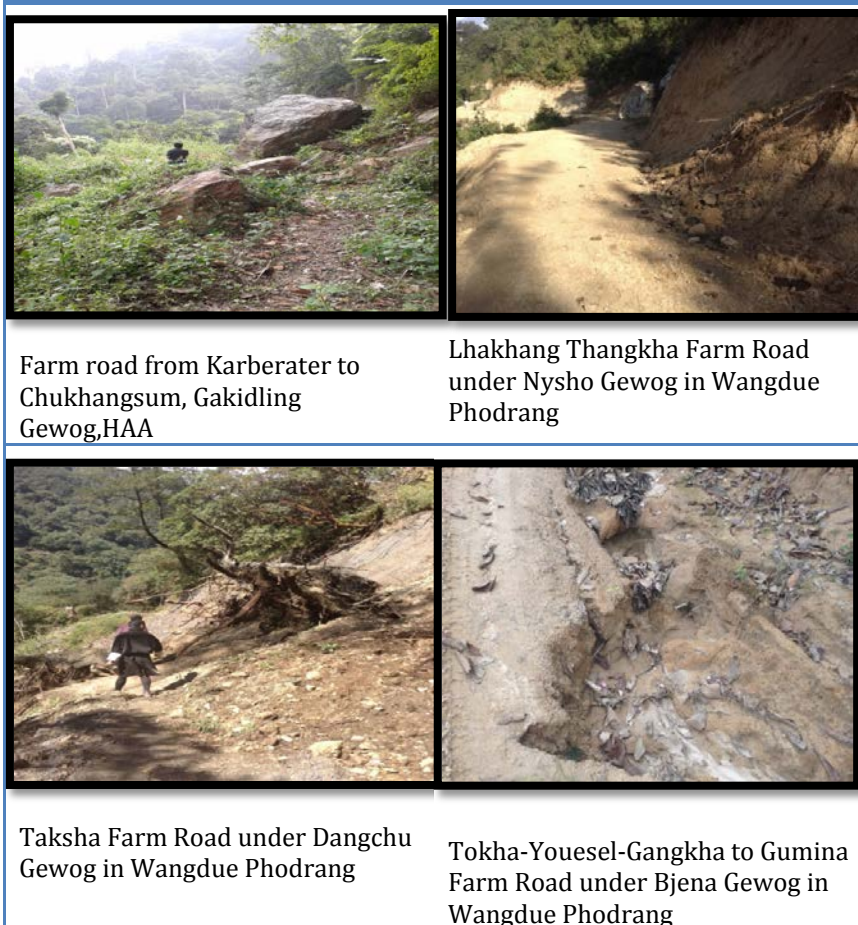
However, the indicative budget required for the construction of farm roads if applicable as per the Guidelines for farm road development 2013 is Nu.3 million per km for construction through contracts and Nu. 2 million per km for construction done departmentally with earthmoving machines provided by Central Machinery Unit. The GDG budget of Nu. 2 million even if spent on the construction of farm road is insufficient.

Thus, the farm roads constructed through the Grant did not meet the requisite specifications prescribed under the Guidelines 2013. All 22 new

farm roads visited did not have proper side drains, culverts, retaining wall and other basic requirements and were unliable during the audit. The details are attached in **Annexure V**. Most of the farm roads were only seasonally pliable. The farm road constructed without meeting the required minimum standards will inevitably have limited useful economic life and also may not add any value or benefit to the communities.

The audit team also noted some instances where the actual fund from GDG for the construction of the farm road was not even half the estimation given by the engineer in the technical sanction for the particular road. For example, the technical sanction for the construction of 1.28 km farm road from Basochu to Mephina under Gatsetshowom in Wangduephodrang Dzongkhag was Nu. 8.46 million whereas the funding with which the road was constructed from GDG was Nu.0.87million

Fig 3.4: Substandard farm roads



which is not even 11 % of the amount for which technical sanction was accorded. The particular road was not pliable during the visit of audit. Similar instances could be prevalent in other Gewogs. Some examples of poor quality farm roads constructed under the Grant are shown in **Fig 3.4**:

Inadequacy of funds was cited as the main reason for not being able to meet the basic requirements of the farm roads. The amount spent for the construction of un-pliable farm roads did not yield any value for money. This similar issue on ineffective use of fund for construction of new farm road has also been highlighted during the Performance Audit of Constituency Development Grant.

The farm roads constructed through the Grant did not meet the requisite specifications prescribed under the Guidelines for Farm Road Development 2013.

All the farm roads visited did not have proper side drains, culverts, retaining wall and other basic requirements and thus 22 farm roads visited were un-pliable during the audit.

3.2.4 NON-COMPLIANCE TO GDG GUIDELINES 2014

The RAA observed that certain provisions of GDG Guidelines 2014 were not observed properly while initiating, endorsing, approving and implementing the Grant. These included use of GDG for recurrent expenditure, entertainment and celebration purposes and non-endorsement of activities GT. Such acses of non-compliance of GDG Guidelines 2014 are summarized below in Table 3.5 and detailed in **Annexure -VI**.

Table 3.5: Cases of non-compliance to GDG Guidelines 2014

Sl. No	Clauses	Particulars	No. of Cases
1	Clause 3(5a)	Recurrent Expenditure	2
2	Clause 3(5f)	Celebrations (Payment to Dzongkhag Dancers and Archery range)	5
5	Clause 6 (ii)	Non endorsement by GT	31
Total			38
Source: Analysis Audit forms			

The RAA further observed that 597 GDG activities were not displayed in a designated public notice board as required by the GDG Guidelines 2014, containing details of award of work, estimated cost, time of completion and the current status. Therefore, non display of information on the notice board may impede transparency in the utilization of funds. Besides, there were 229 activities against which proposals were not found submitted to the Gewog Administration by the Chiwogs.

The Sarpang Dzongkhag Administration in its response stated that construction of archery range was not intended for the celebration purpose but for the promotion of culture and tradition. (Refer Appendix-A(ii))

3.2.5 INADEQUATE MONITORING MECHANISM

The GDG funded activities were usually monitored by the respective Gewog Administration (GA). The technical backstopping such as, design & drawing, estimates, technical sanctions and monitoring of works were provided by the respective Dzongkhag Administration.

However, the RAA observed that the monitoring mechanism instituted were not adequate. Instances were observed where monitoring were lacking from allocation of the GDG funds to completion of activities and handing-taking over of the activities. Such instances observed are as shown in Table 3.5:

Table 3.5: Instances of lapses due to inadequate monitoring mechanism				
Sl. No	Area of concern	Requirements by GDG Guidelines 2014	Instances observed	Remarks
1	Selection of activities	Proposal should be submitted by the respective Chiwogs	More than 63% of the Gewogs do not submit the proposals	Directly endorsed by GT or no GT endorsement
2	Departmentally executed activities	Technical backstopping to be provided by the Dzongkhag Administrations	Procurement, monitoring and disbursement done by same officials	PoL and work progress were all executed and monitored by concerned Tshogpa and Gups (not monitored by the Dzongkhag Administrations)
3	Community Contract	Provisions of Community Contracting Protocol	No working committees formed to monitor the works	Sub-standard quality of works
4	Reporting requirements	GA shall submit annual reports to GT, DT, MP and MoF	On average more than 41% of Gewogs do not submit the reports to agencies concerned	Reporting was not done seriously as of date

Source: Analysis of audit forms

The review of cases as reflected in the Table 3.5 shows that there is a need to appoint a focal person in the Dzongkhag to monitor the GDG funds especially during the allocation of funds and selection of the activities. The absence of focal person or competent officers monitoring the activities had resulted in non-fulfillment of requirement stated in the GDG Guidelines 2014 such as, inadequate consultation with the public, selection of activities without proposals, non-submission of progressive & annual reports and poor quality of works executed by the community contractors.

3.2.6 INADEQUATE MONITORING BY THE DZONGKHAGS AND WORKING COMMITTEES

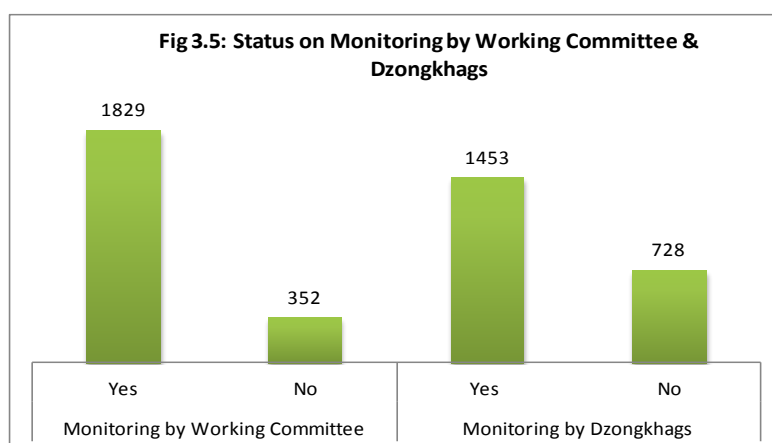
Clause 4(v) of the GDG Guidelines 2014, states that *“The activities in the Chiwogs shall be monitored by the working committee of five members from the users group chaired by the Tshogpa. The payment shall be made to concerned parties by the Gewog Administration upon verification by the working committee members”*.

The clause 8(i) of the GDG Guidelines 2014 also requires the Dzongkhag Administration concerned to monitor the activities at least three times during the project period, i.e., at the start, mid-way and end of the project.

However, the RAA observed that 352 activities were implemented without appropriate monitoring and none of the payments made by the Gewog Administrations were verified by the working committees.

The RAA observed that 352 activities were implemented without appropriate monitoring and none of the payments made by the Gewog Administrations were verified by the Working Committee.

Similarly, the RAA also observed that 728 activities were not adequately monitored by the Dzongkhags. The figure 3.5 shows status of monitoring by dzongkhags and working committee.



Thus, inadequate monitoring by the working committees and Dzongkhags may result in delay of works and poor quality of works executed. Non verification of payment by the working committees may provide avenues for misuse of funds by the Gewog Administrations.

3.2.7 INADEQUATE CAPACITY OF THE LOCAL LEADERS AND OFFICIALS AT GEWOG ADMINISTRATIONS

The GDG was conceptualized and initiated by the Government. Annually, every Gewogs were allocated Nu. 2 million over and above regular budget to finance the developmental projects and any other related expenses at the full discretion of the Gewogs. It was also intended to provide a flexible source of funding, bridge the resource gap in implementing the planned activities and enhance participation in the local development process.

In order to achieve the intended goals of GDG, there is a need for capacity building of both local leaders and officials in the Gewog Administrations.

However, there are major setbacks in the implementation of GDG activities across the Gewogs. Some of the inadequacies include, inappropriate allocation of funds, poor reporting procedures, inadequate monitoring, weak financial control and poor record keeping.

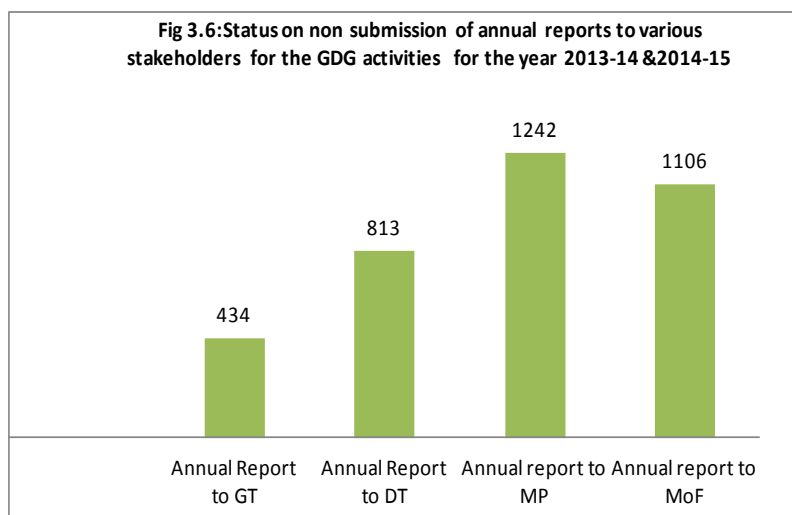
Upon enquiry with the Gewog Administrations, they argued that lack of awareness on the GDG guidelines, non-availability of training opportunities in office management, incompetency to comprehend the financial & accounting terminologies and lack of knowledge on design, drawings and estimates of works was biggest hurdle for officials in the Gewog Administrations.

Thus, it is apparent that in most Gewogs the capacity of both local leaders and officials in the Gewog Administrations were generally lacking which impeded effective implementation of activities.

3.2.8 NON-SUBMISSION OF ANNUAL REPORT ON THE STATUS OF GRANT

In order to ensure transparency in the utilization of fund, the GDG Guidelines 2014 required the submission of annual reports on the utilization and status of the Grant to the Gewog Tshogde (GT), Dzongkhag Tshogdue(DT), Member of Parliament (MP) and Ministry of Finance (MoF).

However, while visiting the Gewogs and on analysis of the data received from the twenty Dzongkhags, it was observed that most of the Gewogs did not submit the reports to the concerned authorities. The Figure 3.6 shows status on reports submitted to various agencies concerned.

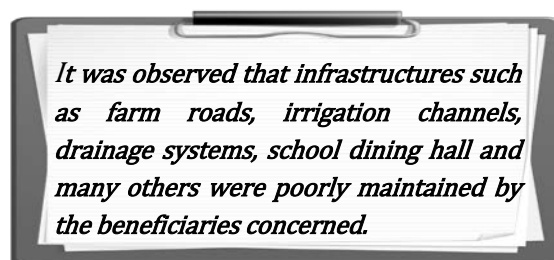


The requirements were also not insisted by the authorities concerned. The failure to submit timely reports to the concerned authorities may impede proper monitoring of the activities and utilization of the fund and necessary interventions from the authorities. Non-compliance to such requirements may not ensure transparency and accountability in the management of funds and activities.

MoF responded that Dzongkhags were required to monitor and submit the report on status of Grant to MoF as per the GDG guidelines. Ministry of Finance will ensure it is complied with.

3.2.9 NON MAINTENANCE OF ASSETS CREATED THROUGH GDG

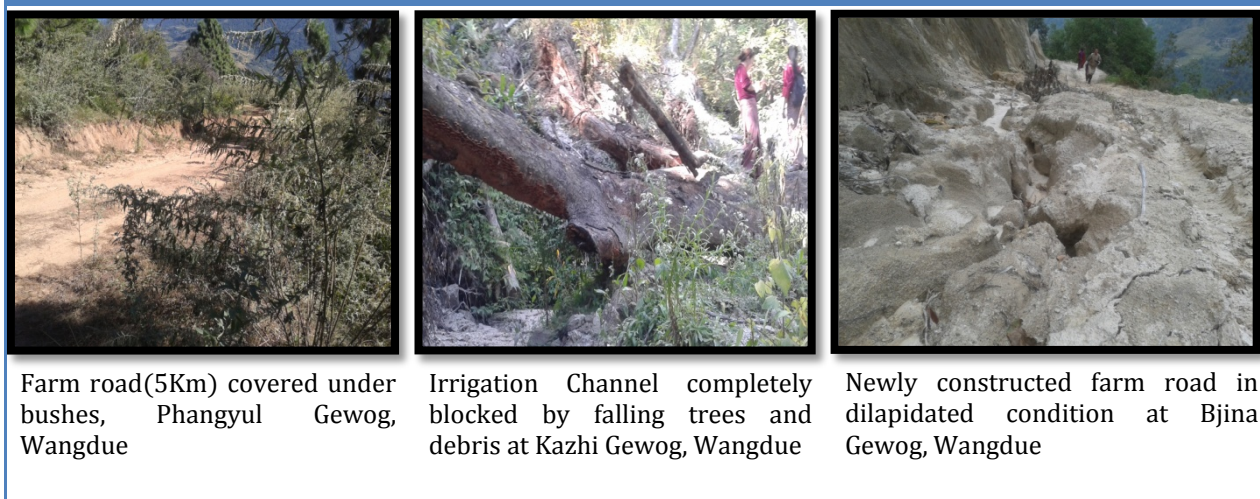
The principle of GDG as stipulated in the GDG Guidelines 2014 is to enhance the participation of Gewogs in the local development process and address the specific local needs of the people. And in order to ensure that the assets created through the Grant benefits the people, the Grant also mandates the beneficiaries' responsibility to maintain the assets created.



On analysis of information gathered from the 205 Gewogs, it was observed that more than 89.9% of the assets created were reported to have transferred the ownerships to the beneficiaries or formed the user groups for various activities.

However, during field visits, it was observed that infrastructures such as farm roads, irrigation channels, drainage systems, school dining hall and many others were poorly maintained by the beneficiaries concerned. The Figure 3.7 shows condition of assets created through Grant, not maintained properly by the beneficiaries.

Figure 3.7: Condition of assets created through Grant, not maintained properly by the beneficiaries



Many Gups whom the audit team interviewed pointed out lack of commitment from the beneficiaries to maintain the assets. The beneficiaries were not aware of their responsibility to maintain the infrastructures created through GDG since the requirement as stipulated in the GDG Guidelines 2014 was not properly communicated to them, thus, resulting to unserviceable and unusable condition of the assets that were created. There were also no legally binding agreements drawn between the beneficiaries and Gewog Administration for the maintenance of assets created either at the initiation of the Grant activity or during handing-over of the completed activity.

Therefore, the RAA views that Gewog Administration concerned should draw terms and conditions (ToR) for the Grant activity and clearly communicate to the beneficiaries on the ownership and responsibility to upkeep the assets created.

MoF responded that Gewogs should follow the GDG guidelines and accordingly institute necessary mechanism, such as TORs and agreements among the Community. The Dzongkhags are to provide technical backstopping and monitor the works closely. (Refer Appendix-A(i))

3.2.10 INVENTORY OF ASSETS NOT MAINTAINED BY GEWOG ADMINISTRATION

To ensure proper maintenance of Government property and to facilitate better control, proper use and accountability of assets created, the Property Management Manual 2001 requires all the Government agencies to maintain comprehensive inventory records of all Government assets.

Specifically, the Clause 9(ii) of the GDG Guidelines 2014 stipulates that *“The Gewog Administration shall maintain*

None of the Gewog Administration had properly recorded the assets created or goods procured in the Fixed Asset Register and Stock Register.

an inventory of all assets created under the Grant”. Clause 9(iii) of the GDG Guidelines 2014 further stipulates that “The ownership of the assets so created shall vest with the Gewog and any transactions, disposal, sale or transfer of such assets shall be guided by Government rules and regulations”.

Although the GDG activities and accounts are recorded in the Public Expenditure Management Systems (PEMS), and adequately documented by the respective accounts and engineering personnel of the Gewogs Administration, none of the Gewog Administration had properly recorded the assets created or goods procured in the Fixed Asset Register and Stock Register respectively. On inquiry with Gewog Administration, they pointed out that lack of knowledge or formal training had impeded them in keeping proper documentation.

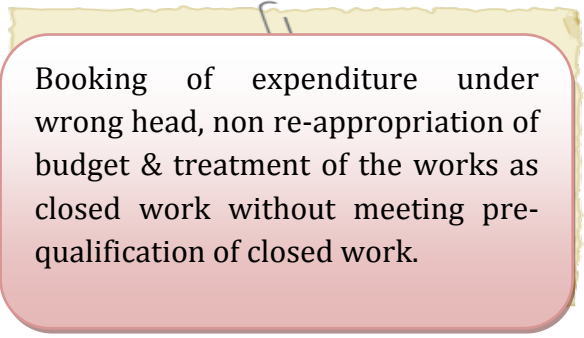
3.3 FINANCIAL MANAGEMENT

The GDG Guidelines 2014 contain various provision on the financial management of the GDG activities. It states that fund releases shall be made as per the financial rules and regulations-2001 (FRR-2001), Public Expenditure Management System (PEMS) be used for recording all fund releases and accounting transactions and requires to be kept in the Gewog budget on annual basis under a separate Financing Item Code (FIC). Further, the Gewog have full autonomy to carry out re-appropriation from one existing activity to another existing activity under the Grant upon GT's endorsement.

The paragraph that follows explains the inadequacies in the financial management of the GDG activities.

3.3.1 DEFICIENCY IN FINANCIAL MANAGEMENT

Clause 6(i) GDG Guidelines requires all the activities under the Grant to be implemented in accordance with the established financial and procurement rules and regulations of the Government. However, the GDG in the process of ensuring ‘Wangtse Chirphel’ has provided excess flexibility in the financial management which resulted in certain deficiencies in the financial management like, booking of expenditure under wrong head, non re-appropriation of budget & treatment of the works as closed work without meeting pre-qualification of closed work, etc. Some instances were as listed in **Annexure VII**.



Booking of expenditure under wrong head, non re-appropriation of budget & treatment of the works as closed work without meeting pre-qualification of closed work.

Activities which need re-appropriation of budget were not done accordingly with the fear of budget getting lapsed. Charging work as closed work without fulfilling the pre-requisites of close work blocks the fund flow and it also provides room for corrupt practice. With these lapses, the fund flow, track of fund utilized and the legitimacy in the use of fund cannot be authenticated. Such lapses may not also ensure true and fair reporting of accounts and provide wrong financial information. Instance was also observed where excess financial flexibility has led to non-

compliance to procurements rules for the award of work resulting into misuse of the cash by dealing officials.

Thus, the management needs to strengthen the internal control system of the organization. The Budget and Accounts Section has to constantly monitor the process flow of the fund and the expenditure thereof.

Based on the shortcomings and findings discussed in the preceding Chapter, the RAA has provided following recommendations with an aim to enhance greater accountability, improve decision-making and effective implementation of the GDG activities.

4.1 The Government may review the GDG Guideline requiring to align the activities executed under the Grant to the long-term national goals

The review of activities showed that majority of the activities executed through the Grant were more of recurrent in nature, without significant contribution to economic activities. Almost all the activities implemented through GDG were very similar to the normal planned activities yielding no significant new ideas or innovative ventures.

Thus, the use of scarce public resources was not optimized despite sizable amount of resources being spent on projects or activities that do not have a long-term impact. Therefore, there should be a provision in the GDG Guideline that seeks to promote not only the decentralization process, but also foster local economic growth, generate employment and enhance income opportunities for the rural communities.

4.2 The Government may review the existing system of allocation of GDG

In the current system, each Gewog were allocated GDG fund of Nu. 2.00 million annually. The allocation of Grant does not consider the factors like, poverty incidences, population size, level of economic development, geographical coverage, etc. The consideration of these parameters may promote equitable distribution of Grants and balanced development across the country. Thus, the Government may look into considering these factors to ensure equity and fairness in distributing the Grant to each Gewog.

Further, the requirement of the Guidelines to equally distribute the Grant amongst the Chiwogs irrespective of number of households, populations and Chiwog sizes encourages the use of the fund on numerous fragmented activities where it will be difficult to create significant impact and benefit. Thus, the provisions of the Guidelines may be revisited to encourage the usage of the Grant on large activities with long-term economic impact/benefit and to provide optimum benefits to the people and country at large.

4.3 The Government may review funding of new farm roads through GDG

Many of the Gewogs have identified farm roads as their priority needs and the Grant was spent mainly on construction or improvement of farm roads. With limited funds, quality standards were not met in many cases and most of the newly constructed farm roads were either completely un-pliable or pliable only during certain period of the year. If the Grant allocated for a Gewog is spent on the construction of farm road, it may not be sufficient even for construction of 1 km. farm road with required specification and quality as prescribed under Farm Road Development Guidelines 2014, thus, wasting funds and resources in constructing farm roads yielding no benefits to the public. Thus, considering the farm roads as priority needs of the Gewogs and also the sizeable

amount required for the construction of farm roads, the Government should institute a proper mechanism to address the imminent and priority needs of the Gewogs and also relook into the utilization of GDG for construction of farm roads and ensure prudent and effective utilization of the GDG.

4.4 The Gewog Administrations should carry out need assessment and situation analysis in selection of GDG activities

While reviewing the GDG activities, it was noted that Nu.31.854 million worth of activities had failed to render its intended benefits due to various circumstances such as, non-availability of funds, poor quality works, lack of roads and electricity, etc. The implementations of such activities providing no value for money were attributed to poor coordination and lack of proper planning during selection of activities. Therefore, the Gewog Administrations should look into utilizing the funds judiciously by carrying out adequate need assessment and situation analysis on the activities proposed by the public.

4.5 The Dzongkhag Administrations should institute proper monitoring mechanism

The review of cases showed that there is a need to appoint a focal person in the Dzongkhag to monitor the GDG activities especially during the allocation of funds and selection of activities. Lack of focal person or competent officers monitoring the activities resulted in non-fulfillment of requirement stated in the GDG Guideline 2014 such as, requirement for consultation with public, proposals for selection of activities, submission of progressive & annual reports and monitoring quality of works executed by the community contractors.

Therefore, the Dzongkhag Administrations should institute a proper mechanism during allocation/selection of activities which include:

- a) Requirement for written and justified proposals from the Chiwogs for particular activities signed by the respective households in the Chiwogs;
- b) Maintenance of signed minutes of GT endorsement for every activity;
- c) Letter of Award (Community contract);
- d) Monitoring mechanism such as names of working committees for each activity; and
- e) All necessary public clearances.

These mechanisms would ensure transparency in allocation and distribution of GDG funds. It will also promote accountability amongst the community.

4.6 The Gewog & Dzongkhag Administrations should ensure compliance to GDG Guideline in implementation of activities funded through the Grant

On review of activities implemented under the Grant, it was observed that 38 activities had not fully complied with the requirement of GDG Guidelines 2014. Such cases clearly indicated that the provisions of Guidelines were not observed properly while initiating, endorsing and approving the activities. This also showed that GDG activities were not monitored adequately by the agencies concerned. The Dzongkhag Administrations should ensure compliance to the requirements of the Guidelines and enhance monitoring of activities and promote transparency in utilization of Grant.

4.7 There should be adequate awareness on the availability of fund and activities that can be funded through GDG

In order to ensure that local community reaps the optimum benefits from the Grant by enjoying discretionary choice and flexibility in using the fund for range of activities of their needs, it is necessary to encourage involvement of local people in designing, implementation, and supervision of activities. Thus, to encourage active participation of the public, it is vital to enhance the awareness to general public and communities on the availability of fund and activities that can be funded through the GDG.

Adequate awareness should also be created to enable the local people and their leaders to identify projects or activities having greater and desired impacts to its Gewog's socio-economic development. It may, therefore, be desirable that appropriate awareness campaigns are carried out including open forum and panel discussions, media publications, direct discussions with the community, dissemination of information through Dzongkhag and Gewog authorities.

4.8 The Government should strengthen the capacity of Gewog Administrations

There are major setbacks in the implementation of GDG activities across the Gewogs. Some of the shortcomings include, inappropriate allocation of funds, poor reporting procedures, inadequate monitoring, weak financial control and poor record keeping. On inquiry with the Gewog Administrations, they argued that lack of awareness on the GDG Guidelines, non-availability of training opportunities in office management, incompetency in financial & accounting applications, and lack of knowledge on design, drawings and estimates of works were the biggest hurdle for officials in the Gewog Administrations. Therefore, in order to fully achieve the intended objectives of GDG, there is a need to augment the capacity of both local leaders and officials in the Gewog Administrations through adequate trainings.

4.9 The Gewog Administrations should maintain stock and fixed asset register and ensure proper maintenance and upkeep of the assets

The maintenance of inventory is necessary for promoting and ensuring proper accountability, custody and control over community assets. However, many Gewogs have not maintained the inventory of stocks and infrastructures created through the GDG. Infrastructures such as farm roads, irrigation channels and many others were also not properly maintained. The assets or infrastructures created, if not maintained would result into wastage of resources spent for its creation.

The Gewog administrations in compliance to the Financial Rules & Regulations 2001 and Property Management Manual should maintain Fixed Asset Register to record all non-expendable properties with complete details such as, cost of acquisition, specifications, depreciation, present location, etc. An effective system of periodic maintenance of assets is vital for its continued delivery of services and thus, the Gewog Administrations should ensure proper upkeep of assets or infrastructures by seeking and provisioning budgetary support for timely maintenance or it should be properly handed over to the communities and a mechanism for periodic maintenance of the assets instituted.

The GDG is provided as additional resources of Nu. 2.00 million per annum to each Gewog to fund developmental activities of the Gewogs. The specific characteristic for the Grant that differentiate from the normal annual budgetary provision to the Gewogs is in terms of discretionary and flexibility allowed by the Grant in meeting the Gewogs' priority needs. It is provided with the principle to promote '*Wangtse Chhirphel*' for all Chiwogs in every Gewog. However, the analysis of allocation of capital budget to the Gewogs from the period 2012-13 to 2014-15 revealed that despite the additional resources in the form of GDG, the overall capital outlay of the Gewogs for the first two years (2013-14 & 2014-15) had reduced as compared to 2012-13. Therefore, there is no actual increment in the provision of budget to the Gewogs with introduction of GDG.

Despite no incremental budget to the Gewogs with GDG, the RAA observed that the Grant has benefitted the Gewogs by providing full discretionary and flexibility in using it to meet their pressing needs. The GDG has helped expansion of infrastructure like road access, provision of irrigation channels, and access to drinking water and many other basic amenities required in the communities. However, there are some shortcomings ensuing from inadequacy in the GDG guidelines, enforcement and implementation in the field, ineffective monitoring mechanism and non-compliances to guidelines and other regulatory requirements.

The audit observed inadequacy in implementation of GDG activities to create long term impact and ineffective alignment of GDG activities to strategic goals. The current system of equal distribution of fund amongst the Chiwogs also posed risk of rendering ineffective use of Grant into numerous small activities without any long term economic impact or benefit.

The audit noted certain lapses which were similar to those highlighted during the performance audit of "*Constituency Development Grant*" like the inequity in distribution of Grant, ineffective use of the Grant for the construction of farm roads, inadequate transfer of assets created and non-maintenance of the inventory of assets.

The government may revisit the current system of allocation of Nu. 2.00 million for each Gewog as it does not ensure equity and fairness in the distribution of fund as the current system does not consider the factors like varying population sizes, geographical spread, economic conditions and development needs of each Gewog.

The utilization of Grants for farm roads was found ineffective as the actual construction of farm roads with limited budget resulted in poor quality of roads providing no value for money in creating such infrastructures. Adequate awareness is required to promote effective community participation and creating the desired impact of GDG.

The assets created through the Grant should be properly accounted in the assets register to promote and facilitate proper accountability, custody and control over community assets. An effective system of periodic maintenance of assets should be ensured. There should be adequate budgetary support for timely maintenance of the assets created through the Grant or it should be properly handed over to the communities and a mechanism instituted for periodic maintenance of the assets.

The GDG in the process of ensuring '*Wangtse Chirphel*' has provided excess flexibility in the financial management which resulted in certain deficiencies in the financial management like wrong booking of expenditure, non re-appropriation of budgets and keeping the work as closed without fulfilling the prerequisites of closed work. Such practice may inadvertently result in breaching check and control and providing avenue for manipulation and corrupt practice.

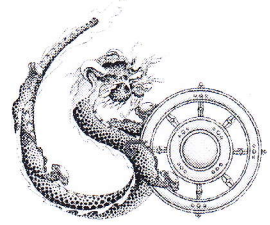
However, there may still be a room for improvement and instituting certain controls and management of the Grant. If the Grant is properly managed, taking into account the above mentioned shortcomings, it may have the potential of boosting local economy and bringing in positive development while providing desired flexibility and discretionary choice in using the Grant. Therefore, considering the relevance and usefulness, the RAA hopes that the information, findings and recommendations contained in the report would be insightful to decision-makers for improving the administration, management and utilization of GDG.

APPENDICES



དངུལ་རྩིས་ལྷན་ཁག།

**ROYAL GOVERNMENT OF BHUTAN
MINISTRY OF FINANCE
TASHICHHO DZONG**



MoF/PPD/RAA/67/ 3442
31st March 2016

✓ The Auditor General,
Royal Audit Authority,
Thimphu.

Sub.: Draft Report on Performance Audit of Gewog Development Grant

Dear Dasho,

This has reference to your letter No. RAA/AG-SP/2015-16/616 dated 29th February 2016 with the Draft Report on the Performance Audit of Gewog Development Grant. In this regard, the Ministry of Finance would like to submit the attached comments and suggestions for your consideration while finalizing the report.

Yours sincerely,


(Lam Dorji)
Finance Secretary

Cc:

The Director, Department of National Budget.

Royal Audit Authority
Thimphu : Bhutan
Dairy No. 55030
Date 31/03/2016

MoF'S COMMENTS ON THE DRAFT PERFORMANCE AUDIT REPORT ON GEWOG DEVELOPMENT GRANT

Chapter	Audit Observation (part thereof) refer report for the findings in full.	MoF Comments
Chapter 3: Audit Finding		
3.1.1 Inequity in Distribution of Fund	<i>The current system of allocating Nu. 2 million for each Gewog does not ensure fairness and equity in the distribution of fund.</i>	<p>Equity and fairness for all Gewogs are ensured through the Resource Allocation Formula-based budget where all the 'recommended factors' are taken into account.</p> <p>The Nu. 2 million GDG per Gewog is provided to supplement the requirement of the Gewogs and to be spent on activities that are important but left out from the planned/formula-based budget provided to the Gewog. Equity and fairness issues may arise if the Gewogs were provided only the Nu. 2 million as their entire budget. Since the GDG is over and above the Formula-Based budget, it is only a top-up fund to promote financial decentralization, participation and enhance local government empowerment.</p> <p>Besides, there is a centrally executed "Rural Economy Advancement Programme" (REAP) coordinated by GNHC. Such programs are focussed on the alleviation of poverty in selective Gewogs.</p> <p>Therefore, the observation may be accordingly revised.</p>
3.1.2 Inadequacy in implementation of GDG activities to create long term impact	<i>The review of activities also showed that majority of it were related to non-economic activities or activities that do not add economic value to promote local economy. In fact, almost all the</i>	<p>The activities which promote local economy are adequately considered in the normal budget which is done based on the formula-based resource allocation system. The activities which may have been left out from the normal budget allocation could be implemented through the GDG as the Local Governments are given the discretion to utilize the fund.</p>

Chapter	Audit Observation (part thereof) refer report for the findings in full.	MoF Comments
	<p>activities implemented under the GDG were recurrent in nature, similar to the normal planned activities and no significant new ideas were generated.</p> <p>Thus, public resources were not maximized despite sizable amount of public funds being spent on project which ultimately do not have a long-term impact.</p>	<p>Further, the Government is also required to support activities that do not necessarily add monetary value to the society. For the wholesome development of the society, every socio-economic activity and promotion of culture are equally important. Any activity implemented by the community adds economic value and has significant long term impact both economically and socially. Gradually, such initiatives will improve the capability and sense of ownership and enable the Local Governments to plan and implement their own activities, furthering economic and social conditions of the community.</p> <p>Therefore, the statement may kindly be reconsidered.</p>
3.1.3 Decrease in resource allocation to the Gewog	<p>According to GDG Guidelines 2014, it states that "GDG is allocated over and above the regular budget provided to the Gewogs". The review of capital budget for the year 2011-12 to 2014-15 showed decreasing trends in the allocation of budgets despite sizeable amount being allocated for the GDG.</p> <p>The RAA is of the view that capital budget for the Gewogs were either slashed or diverted to the GDG. The RAA is of the view that the provision of capital budget for Gewogs had not enhanced with introduction of GDG, but its normal capital budget has been slashed to be provided as GDG. With adequate study on the merit it may provide to the public through GDG over</p>	<p>The decreasing trend in capital budget allocation observed by the RAA is true but the trend is not relevant to the GDG issue. The two issues are unrelated.</p> <p>In figure 3.1 of the Audit Report, FY2011-12 has high capital allocation because it was the mid-year of the 10th FY Plan where majority of the plan activities were (in general) being expedited, and the capital allocation has gradually decreased in the end of the Plan period, as rightly observed. Similarly, FY 2013-14 was the first year of the 11th FY Plan where not much capital activities were implemented as it is the preparatory period where Government spends time to mobilize resources. If the RAA assesses the future trend, the capital allocation will register an upward trend as the implementation of the planned activities picks up with increased mobilisation of resources over the years by the Government.</p> <p>RAA's observation that the capital budget for the Gewogs were either slashed or diverted to the GDG purpose is factually incorrect. The GDG fund is over and above the plan allocation provided to the Gewogs.</p>

Chapter	Audit Observation (part thereof) refer report for the findings in full.	MoF Comments
	<p><i>the development needs met through the existing established provision of annual capital budget, the introduction of GDG had undermined the established budget control. Therefore, there may be a need to review provision of GDG in consideration of factors like poverty incidences, population size, level of economic development, geographical coverage, etc. which has a merit in promoting balanced development across the country.</i></p>	<p>The budget ceilings for the Gewogs are determined based on the Five Year Plan outlay. Further, the GDG is provided over and above the plan outlay as the 11th FYP was approved before GDG was implemented.</p> <p>Therefore, this observation, which is factually incorrect, may be rectified.</p>
<p>3.1.4 Planned activities funded/co-funded through the Grant.</p>	<p><i>The audit learned that, when the Government creates a GDG of Nu. 2 million per gewog which works out to Nu. 2.05 billion (205 Gewogs X 2million X 5 years) per plan period, it only means that the extent of reduction from the 11th Plan for local Governments to be Nu. 2.05 million, over and above the reductions that have already taken place without the GDG.</i></p> <p><i>Thus, as both the GDG and normal budget for planned activities comes from the same exchequer, the RAA felt that allocation for GDG had reduced the normal capital budget for the Gewogs. While the GDG provides some benefits to the gewogs in terms of flexibility in using the Grant, it has undermined the</i></p>	<p>As mentioned above, the GDG allocation does not entail reducing the normal capital budget for the Gewogs. The allocation of budget to the Gewogs are based on the existing formula and the planned activities of the Gewogs. The GDG is over and above the planned allocation to each Gewog.</p> <p>For the 11th FYP, from the total capital budget of Nu. 92 billion, Nu. 25 billion is allocated to the Local Government. Within this overall allocation of Nu. 25 billion, formula based annual allocation is done to the Local Government. Nu. 2 million GDG fund is over and above the Nu.25 billion planned allocation. The main principle of GDG is <i>Wangse Chirphel</i> and it is at the Gewogs' discretion to use the grant to fund planned or non-planned activities in the Gewogs</p> <p>Therefore, the question of budget reduction to accommodate the Nu. 2.05 billion GDG fund is not valid, as it is over and above the total capital plan outlay.</p>

Chapter	Audit Observation (part thereof) refer report for the findings in full.	MoF Comments
	<i>established budget control which encouraged equity in allocation of budget based on size of population, poverty incidences and geographical coverage of the gewogs.</i>	Thus, the observation may be rectified.
3.1.5 Ineffective alignment of GDG activities to strategic goals.	<i>Therefore, the RAA views that due to flexible funding provided to the Gewogs, it has resulted in executing activities that are not the primary needs of the local community. Further, funds were used in funding activities that benefits individual households and procuring chadi items/utensils for Gewog Administrations. Therefore, GDG need a clear long term policy or strategic goals that not only promotes the decentralization process but foster economic growth of each Gewog through public participation.</i>	<p>The observation that about 915 activities amounting to Nu. 312.26 million were used for activities such as “religious, entertainment, meeting halls, guest house, awareness programs, schools, etc..” should indicate some benefits to the community. As mentioned above, GDG fund allows the LGs to implement the activities that could have been left out while prioritizing the activities under the normal budget. However, such activities mentioned above are beneficial to the community one way or the other and foster economic growth and social cohesion which are important pillars of GNH.</p> <p>GDG is provided to supplement the Five Year Plan and is aligned to the objectives and strategies of the plan, besides enhancing “Wangtse Chhirphel” to the Local Government. The activities that are most beneficial to the community are determined by community itself based on their perceived benefits and needs.</p>
3.2.2 Improper planning resulting into unproductive expense; 3.2.3 Ineffective use of GDG Funds for construction of farm roads; 3.2.4 Non-compliance to GDG guidelines 2014; 3.2.5 Inadequate Monitoring mechanism; 3.2.6 Inadequate Monitoring by	<i>More than 22.02 million were expended on unproductive activities.</i>	Based on the objectives of <i>Wangtse Chhirphel</i> , the GDG has decentralized the planning, implementation and monitoring of the GDG activities to the Local Government. The concerned Local Government organizations are required to comply with the Guidelines.

Chapter	Audit Observation (part thereof) refer report for the findings in full.	MoF Comments
Dzongkhags and Working Committees		
3.2.8 Non-submission of annual report on the status of grant	<i>Non-submission of reports</i>	Dzongkhags are required to monitor and submit the report on status of grant to MoF as per the GDG guidelines. Ministry of Finance will ensure it is complied with.
3.2.9 Inadequate ownership transfer of assets created through GDG	<i>It was observed that infrastructure such as farm roads, irrigation channels, drainage systems, school dining hall and many others were poorly maintained by beneficiaries concerned.</i>	Gewogs should follow the GDG guidelines and accordingly institute necessary mechanism, such as TORs and agreements among the community. The Dzongkhags are to provide technical backstopping and monitor the works closely.
Chapter 4: Recommendation		
4.1	<i>The Government may formulate a GDG policy addressing and aligning it to long-term national goals</i>	As the GDG is specific program initiated by the Government of the day, a separate policy may not be necessary. However, for continuation of GDG, MoF may revise the GDG Guidelines building on the experiences of the current GDG activity implementation.
4.2	<i>The Government may review the existing system of allocation of GDG to each Gewog</i>	Refer comments above. Equity and fairness are ensured through the budget allocation based on the resource allocation formula (formula-based), while GDG is only a supplement to the overall planned budget. However, possibility can be explored to review the system of allocation without major deviation from its overarching principles.
4.3	<i>The Government may review funding of new farm roads through GDG</i>	As per the GDG guidelines, the Local Government is empowered to make decisions on implementing the GDG fund. If the Government specifies each purpose for which the GDG could be used, it will defeat the objective of the GDG- <i>Wangtse Chhirphil</i> .

Chapter	Audit Observation (part thereof) refer report for the findings in full.	MoF Comments
4.7, 4.8	<p><i>There should be adequate awareness on the availability of fund and activities that can be funded through GDG.</i></p> <p><i>Capacity building</i></p>	<p>However, proper monitoring of GDG activities could be strengthened.</p> <p>While it would be inefficient for the LG to train and provide awareness program to each and every member of the community, awareness program and training could be provided to the members of the LG, like Chiwog Tshogpa through whom the information can be disseminated to the general public. Further, involvement of all the people of the community to design and implement projects would be cumbersome, time-consuming and uneconomical.</p> <p>Capacity development specifically to manage the GDG fund of Nu. 2 million per annum per Gewog will not be feasible or necessary.</p>

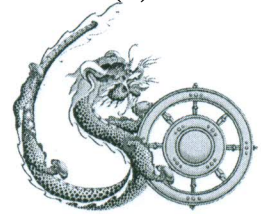


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ROYAL GOVERNMENT OF BHUTAN
DZONGKHAG ADMINISTRATION

SARPANG: BHUTAN.



Accounts Section

ཡིག་ཅང་ / SD/Accts-31/2015-2016/ 6967

Date: 25th March, 2016

Mr. Leki Tashering
Audit Officer
Performance & System Audit Division
Royal Audit Authority
Thimphu.

Sub: **Submission of views, feedback & justification for the Draft Report on "Performance Audit of Gewog Development Grant (GDG)".**

Sir,

In line with your email regarding the factual confirmation and comments for the the Draft Report on "Performance Audit of Gewog Development Grant (GDG)", the Sarpang Dzongkhag would like to furnish the following views, feedback & justification;

1. Fixing Accountability

As outlined in the GDG Guideline 2014 clause 10, the respective Gup shall be fully accountable for any lapse in the implementation of GDG activities and DT for the selection and overall distribution of grant as Dzongkhag has only technical backstopping and timely monitoring responsibility.

2. Non-compliance of GDG Guidelines 2014

As reflected in the draft report, it true that in the Fiscal Year 2014-15, Samtenling Gewog has executed the following work from their GDG fund:

Sl.No.	Activity	Amount	Justification
1	Procurement of furniture and Chadi items	0.276m	Furniture procured in the year 2006 were in dilapidated condition & old. Purchased for replacement as necessity in the office and not for celebration purposes.
2	Construction of Archery range	0.030m	For the preservation and promotion of our National game in the southern Dzongkhag and not for celebration purposes.
	Total	0.306m	

As justified by the Samtenling Gewog vide their letter No.SD/SG/Pa-1-(32)/2016-17/158 dated 25/3/2016, some furniture were purchased for the replacement of delipadated and old ones which are no more in useable condition and some are for additional requirement for the genuine purpose in

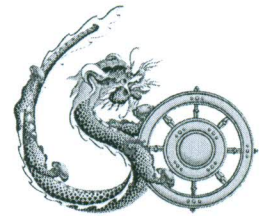


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ROYAL GOVERNMENT OF BHUTAN
DZONGKHAG ADMINISTRATION

SARPANG: BHUTAN.



Accounts Section

the day to day functions of the Gewog Administration. Although the activity is named as Chadi items, the requirement of such items is very much imperative for the preservation of our culture and tradition.

Similarly, the inception for construction of Archery Range in Dechen Pelri village under Samtenling gewog is purely for the preservation and promotion of our Culture (National game - Archery) as Sarpang being one of the southern Dzongkhags wherein Archery is rarely played. Now with the construction of Archery range in safe place, our National game is promoted because village people come and play not as celebration rather preservation of culture.

However, as stated in the guideline the above two activities were proposed by the respective village/Chewog who were in the best position to know their diverse and specific needs and priority. It enabled them to enjoy their discretionary choice in the allocation of resources for the diverse ranges of activities through independent decision and flexibilities enshrined in the GDG guideline that is duly proposed through Chewog Zomdus and approved in the Gewog Tshogdu (DT).

Thus, in line with the justification furnished, the observation may kindly be considered.

Thanking you

Yours Sincerely

(Dawala)
Dzongdag

Enclosed: Necessary supporting document viz; Gewog's justification, GT attendance & minutes, list of village heads who participated in the decision making etc.

Copy to:

1. Gup, Samtenling Gewog for kind information.
2. Office Copy.
3. Guard File.



རྩོམ་ཁག
Dzongkhag Administration, Haa
Royal Government of Bhutan



DAH/IA/RAA follow-up/09/2016/ 9984

25th March, 2016

The Hon'ble Auditor General
Royal Audit Authority
Thimphu Bhutan

Subject: Submission of details with regard to the draft GDG report

Dear Dasho

The Dzongkhag Administration, Haa would like to acknowledge the receipt of the “**Draft Performance Audit Report**” pertaining to the GDG activities. In line with it the Administration discussed the various lapses while implementing the activities. We also noted the recommendations as guiding principle for the next implementation of the GDG activities. The Administration reviewed all the lapses and fixed most of the observations which required administrative support and advice. The other technical lapses are all under review and will intimate RAA accordingly.

Thus, we would like to request your esteemed office to kindly drop the observations that are being reviewed and fixed by the management.

Submitted for your kind perusal

Thanking You

Yours sincerely

(Phurba Wangdi)
Dzongrab/ Offgt. Dzongdag

Cc:

1. Accounts officer, DAH, Haa, for information.



རྩ་ཁྲིའམག

Dzongkhag Administration, Haa
Royal Government of Bhutan



Construction of Karberater to Chukhangsum farm road (Gakiling Gewog)

The construction of the farm road is planned accordingly to address the needs and priorities of the general public. Thus, the Gewog Administration, Gakiling, Haa during the 8th Gewog Tshodue decided to construct the farm road from Karberater to Chukhangsum and endorsed the construction of the farm road. The local leaders found it necessary to construct in order to improve the livelihood of the backward villages.

The farm road will be connected to Ngatsena, Thangdokha and Sektena village after the completion of the bridge over Amo chu. The construction of the bridge and the continuation farm road will be carried out in the 3rd phase of Small Development Project. The Gewog Administration already received a commitment of Nu16 m budget for the continuation of the construction. Thus, the administration would like to request RAA to kindly drop the observation because the construction of the said farm road was well planned by the GT members and will benefit the communities in long run.

Post Harvest Equipment remaining idle under Sombay Gewog, Haa

The post harvest equipments issued to various chiewogs under Sangbay Gewog are all being used by the villagers. The equipments were once left out and were underutilized because of the lack of electricity connections. Now with electricity connectivity all the equipments are utilized and serving the needs of the general public.

Except for the equipments issued to Yaba chiewog is underutilized because the equipment was once installed near the two storied mud house. The public felt that it is not feasible to install the machine near the house because it produces vibrations while functioning and thus, impede the mud built house. Therefore, the public decided to shift the machine to a safer place below the current area. Again here the electricity connectivity/ voltage is less with only two phase line which could not support the functioning of the machine. The Gewog and the public requested and written to BPC, Haa for three phase connectivity and afterwards the equipments will also be used properly.

1. Non display of information on the notice board

The report declared that about 12 GDG activities were not displayed on the notice board. The Administration would like to state that we failed to display the activities on the Gewog notice board. Nevertheless, the details of all the development activities were displayed on the notice board at the entrance of the Haa Dzong which somehow ensured transparency in the utilization of the fund and progress of the activities.

Henceforth, the Administration will initiate to share the details of the activities on the notice board within the Gewog and Dzongkhag. Thus, we would like to request your good office to kindly drop the observation.



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Dzongkhag Administration, Haa
Royal Government of Bhutan



2. Activities in eleven five year plan funded or co-funded through GDG

- 1. Construction of Farm road at Ingo (Katsho Gewog)**
- 2. Construction of Strom water drainage system at Ingo village (Katsho Gewog)**
- 3. Fencing of Watsa Lhakhang (Katsho Gewog)**
- 4. Black toping of feeder road from IMTRAT hospital to wangtsa chiewog (Katsho Gewog)**
- 5. Renovation of Doritsha Lhakh**
- 6. ang (Gakiling Gewog)**
- 7. Maintenance of Rangtse Lhakhang (Gakiling Gewog)**
- 8. Maintenance and installation of Kusung Thukten at Yangtsena Lhakhang.that**

The GDG funds are being divided in different chiewogs within the Gewog for balance development. Hence, when the works are being planned the actual amount that each chiewog receives is very less and cannot fund large activities. Thus, it is mostly decided to use the GDG funds as additional budget for the necessary activities which the public feels it is necessary and beneficial to them. All the allocation of the budget under GDG is being deliberated in the Gewog Tshodue and decided accordingly by the local government in relation to the proposals from grass root level.

3. Wrong Booking

1. Payment made to dancers (Bje, Katsho, Issu, Samar)

The wage rate for the mask dancers and dancers were decided to increase during the meeting held on 24/09/2014. Due to limited budget for the wage, the local leaders and Dzongkhag Administration decided to increase the wage. The decision was deliberated in the GT and finally endorsed by the DT. The meeting decided that the additional expenditure shall be borne from the GDG. The mask dancers and dancers were provided with training which was conducted by official from RAPA.

Thus, the expenditure incurred from GDG was funded for the training to develop the capacity of the local dancers and mask dancers. Again with the new revision of the wage rate for the dancers, the Administration feels that there would not be any problem in future and would like to request your esteemed office to drop the observation.

Response to Draft Report on GDG from Lhuentse Dzongkhag

Sir,

The finance section, Lhuentse, has thoroughly gone through the draft GDG Performance Audit Report and as such we have no comments. We sincerely offer our appreciation for the efforts put by the team of auditors.

We will sternly try every possible effort in abiding by the provisions of the GDG Guidelines hereafter. We fully support recommendations stated in the report.

Should you have any queries, please contact me at any time.

With respect & best regards,

Sd:

Pema Wangchuk
Accounts Officer
Dzongkhag Administration, Lhuentse
+975-17231089

Response to Draft Report on GDG from Zhemgang Dzongkhag

Sir,

Dzongkhag Administration is pleased to receive your draft performance audit report on GDG..... we have gone through your draft report in detail and found no adverse opinion reported by RAA for this organization in conduct of GDG Audit. However, the Dzongkhag Administration shall not be complacent with the view that no adverse opinion is reported by RAA, we will seriously note and streamline the recommendation noted by RAA in our way forward to achieve the economy, efficiency and effectiveness in use of public resources.

Sd:

Jigme Dorji
Accounts Officer,
Dzongkhag Administration, Zhemgang

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ANNEXURES

GDG activities implemented under 205 gewogs					Annexure I	
Sl.No	Name of Dzongkhag	Name of Gewog	No. of activities implemented		Expenditure Incurred	
			2013-14	2014-15	2013-14	2014-15
1	Bumthang	Chhokhor	2	3	2.000	2.000
		Chhumey	10	8	2.000	1.999
		Tang	6	6	2.000	1.999
		Ura	9	9	2.000	2.000
2	Chhukha	Bjacho	3	2	1.990	2.000
		Bongo	7	8	1.985	1.513
		Chapca	6	7	1.966	1.859
		Darla	7	4	1.814	1.987
		Dungna	2	6	1.963	1.923
		Geling	2	5	1.770	2.068
		Getana	3	5	1.964	1.990
		Lokchina	7	7	1.989	1.998
		Metakha	3	3	1.999	1.672
		Phuentsholing	6	10	1.963	1.999
		Sampheling	11	9	1.691	1.987
3	Dagana	Dorona	5	4	2.000	1.997
		Dujeygang	3	3	2.000	2.000
		Gesarling	2	2	2.000	1.969
		Goshi	3	6	2.000	1.678
		Kana	4	4	1.962	2.000
		Karmaling	7	4	1.992	1.998
		Khebisa	2	2	2.000	2.000
		Lajab	8	1	1.849	1.380
		Lhamoizingkha	4	6	1.998	1.999
		Nichula	3	2	1.997	2.000
		Trashiding	5	8	1.997	1.995
		Tsangkha	3	2	2.000	1.789
		Tsendagang	2	7	1.995	1.654
		Tseza	3	3	2.000	1.993
4	Gasa	Geonkhamed	2	7	0.350	1.956
		Geonkhateod	4	8	2.000	1.993
		Laya	7	6	1.687	1.999
		Lunana	3	5	2.000	1.774
5	Haa	Bji	3	6	2.064	1.906
		Gakidling	5	5	1.940	1.981
		Iusu	2	4	2.000	2.000
		Katsho	2	2	1.927	0.100
		Sama	2	3	2.000	1.929
		Sombey	4	7	1.506	1.909
6	Lhuentse	Gangzur	4	5	2.000	2.000
		Jarey	1	4	1.889	2.110
		Khoma	5	8	2.003	1.985
		Kurteod	4	5	1.907	2.000

		Menbi	2	5	2.000	1.898
		Metsho	5	5	1.935	1.955
		Minjay	2	3	2.056	2.000
		Tsenkhar	5	4	1.998	1.988
7	Mongar	Balam	2	10	2.000	1.999
		Chaskhar	1	2	2.000	2.000
		Chhali	4	4	1.982	2.000
		Dametse	6	3	2.000	1.975
		Daypung	3	4	2.000	1.996
		Gongdue	2	7	2.000	1.854
		Jurmey	1	3	2.000	2.000
		Kengkhar	3	3	1.999	1.999
		Mongar	8	9	1.998	1.999
		Narang	3	4	2.000	2.000
		Ngatshang	4	11	2.000	2.000
		Saleng	7	6	2.000	2.000
		Sherimuhung	4	9	2.000	2.000
		Silambi	2	4	1.779	2.220
		Thangrong	4	7	1.999	1.987
		Tsakaling	5	4	2.000	1.999
		Tsamang	4	5	2.000	1.946
8	Paro	Dobshari	5	3	1.970	1.981
		Dogar	3	7	2.000	2.000
		Doteng	5	8	2.000	1.999
		Hungrel	3	4	1.992	1.996
		Lango	15	9	2.000	1.773
		Lungnyi	7	8	1.950	1.969
		Naja	6	5	2.000	2.000
		Shaba	12	7	1.980	2.000
		Tsento	11	14	1.974	2.013
		Wangchang	5	9	1.999	1.840
9	Pemagatshel	Chhimung	5	5	2.000	1.821
		Choekhorling	10	8	1.996	2.000
		Chongshing	7	6	1.999	2.000
		Dechhenling	6	5	1.926	1.996
		Dungmin	7	11	2.000	1.800
		Khar	3	6	2.000	2.000
		Nanong	1	8	2.000	2.000
		Norbugang	4	8	2.000	1.964
		Shumar	3	4	1.997	1.997
		Yurung	6	6	2.250	1.215
		Zobel	7	6	1.990	2.000
		Baap	4	6	1.878	1.674
		Chhubu	10	8	1.997	1.998
		Dzoma	6	6	1.998	1.999
		Goenshari	6	6	1.915	1.997
		Guma	5	9	2.000	1.989

10	Punakha	Kabjisa	5	5	1.999	2.000
		Nimgbukha	6	8	1.999	1.991
		Shengana	3	4	2.000	1.995
		Talo	7	7	1.965	1.999
		Teowang	9	7	1.948	1.981
		Toebesa	13	9	1.973	1.978
11	Samtse	Bara	1	5	1.870	1.935
		Biru	1	6	1.900	1.990
		Chargarey	1	4	2.000	1.980
		Chengmari	3	7	2.000	1.998
		Denchukha	7	5	1.896	1.775
		Dorokha	7	9	1.999	1.993
		Dumteod	6	9	1.970	2.000
		Namgaychholing	1	3	1.993	2.000
		Pugli	6	5	1.985	1.944
		Samtse	8	7	1.998	1.967
		Sibsu	9	9	1.995	1.869
		Tading	9	4	1.593	2.059
		Tendu	5	10	1.723	1.786
		Ugyentsey	3	5	2.000	1.657
		Yoedseltsey	2	2	2.000	1.998
12	Sarpang	Chhuzom	3	3	1.964	1.908
		Chuzargang	4	3	2.000	1.999
		Dekidling	7	12	1.994	1.982
		Gakidling	4	9	1.977	1.983
		Gelegphu	2	2	1.999	2.000
		Jigmedchhoeling	1	2	1.695	2.250
		Samteyling	5	9	1.995	1.998
		Sershong	3	4	1.991	2.000
		Shompangkha	4	5	1.853	1.759
		Singye	2	6	2.000	1.926
		Tareythang	5	2	1.775	2.172
		Umling	6	5	1.882	1.940
		Dewathang	9	5	2.000	2.000
13	Samdup Jongkhar	Gomdar	2	8	1.990	1.998
		Langchenphu	4	3	2.000	1.900
		Lauri	10	14	1.970	2.000
		Martshala	2	4	2.000	1.798
		Orong	16	2	1.992	1.994
		Pemathang	1	5	1.973	1.863
		Phuentshothang	5	10	2.060	1.991
		Samrang	6	5	2.000	1.993
		Serthi	2	5	2.000	2.000
		Wangphu	6	10	1.997	1.856
		Chang	2	2	1.899	1.422
		Dagala	3	2	1.969	2.000
		Ganyey	1	4	1.997	1.980

14	Thimphu	Kawang	6	7	1.815	1.470
		Lingzhi	12	8	1.992	1.735
		Mewang	7	1	1.986	2.000
		Naro	14	8	2.000	1.903
		Soe	5	5	2.000	1.824
15	Tashigang	Bartsham	5	9	2.000	2.000
		Bidung	7	4	2.000	2.000
		Kanglung	5	5	2.000	1.995
		Kangpara	1	5	2.000	2.000
		Khaling	9	14	2.000	1.999
		Lumang	7	8	2.000	2.075
		Merag	2	5	2.000	2.000
		Phongmey	12	5	2.000	1.996
		Radi	8	6	2.000	1.992
		Sagteng	9	6	2.000	1.978
		Samkhar	7	8	1.991	2.000
		Shongphu	11	8	1.992	2.013
		Thimshing	10	3	2.000	2.000
		Udzorong	3	6	2.000	1.999
		Yangnyer	3	1	2.000	2.000
16	Tashiyangtse	Bumdeling	2	5	2.000	1.966
		Jamkhar	7	8	2.000	2.000
		Khamdang	3	10	2.000	1.999
		Ramjer	4	3	2.000	1.857
		Teodtsho	12	9	1.999	2.000
		Tongmizangtsha	3	2	2.000	2.000
		Yalang	7	14	2.000	2.000
		Yangtse	8	11	2.000	2.000
17	Trongsa	Dagteng	4	2	1.908	1.797
		Korphu	6	4	1.969	1.925
		Langthel	6	8	1.973	1.986
		Nubi	2	2	2.000	2.000
		Tangsibji	6	5	1.995	2.000
18	Tsirang	Barshong	3	3	2.000	2.000
		Beteni	2	3	1.845	1.951
		Dunglagang	1	1	2.004	2.000
		Goseling	3	10	1.898	1.590
		Mendelgang	1	2	1.937	1.961
		Pataley	10	1	1.999	1.798
		Phuentenchhu	5	3	1.817	1.964
		Rangthangling	4	6	1.957	1.985
		Shemjong	2	2	2.000	1.991
		Tsholingkhar	1	3	2.000	1.999
		Kikhorthang	3	4	2.000	2.000
		Tsirangteod	5	2	1.999	1.984
		Athang	3	6	1.989	1.999
		Bjena	6	7	1.999	1.999

19	Wangdue Phodrang	Daga	3	5	1.992	1.948
		Dangchhu	7	10	1.867	1.985
		Gangteod	9	3	1.999	1.957
		Gasetshogongm	6	10	1.951	1.941
		Gasetshowogm	5	4	1.976	1.826
		Kazhi	9	12	1.669	2.000
		Nahi	2	3	1.998	2.000
		Nyisho	1	5	2.000	1.970
		Phangyuel	5	11	1.999	1.997
		Phobji	10	6	2.000	2.000
		Rubesa	6	1	1.989	1.992
		Sephu	5	5	1.974	2.000
		Thedtsho	6	4	1.998	2.000
20	Zhemgang	Bardo	2	3	1.980	2.000
		Bjoka	5	5	2.000	2.000
		Goshing	3	1	2.000	1.994
		Ngangla	6	5	1.996	2.000
		Phangkhar	3	1	1.999	1.998
		Shingkhar	6	5	1.999	2.000
		Tong	3	2	1.995	1.988
		Nangkor	11	9	1.941	1.955
Total			1027	1154	401.877	397.812

Annexure-II

No. of Household vis-à-vis GDG Budget per Household (In Nu.)

Sl. No	Name of Gewog& Dzongkhag	No. of Chiwogs	No. of Households	GDG Budget per households
1	Sampheling Gewog, Chhukha	5	450	4,444
2	Bongo Gewog, Chhukha	6	700	2,857
3	Chapchha Gewog, Chhukha	6	386	5,181
4	Dungna Gewog, Chhukha	5	150	13,333
5	Geling Gewog, Chhukha	5	135	14,815
6	Darla Gewog, Chhukha	6	672	2,976
7	Getana Gewog, Chhukha	5	150	13,333
8	Bjachho Gewog, Chhukha	5	147	13,605
9	Lokchina Gewog, Chhukha	5	430	4,651
10	Metakha Gewog, Chhukha	5	96	20,833
11	Phuentsholing Gewog, Chhukha	6	528	3,788
12	Bji Gewog, Haa	5	660	3,030
13	Katsho Gewog, Haa	5	289	6,920
14	Sombey Gewog, Haa	5	183	10,929
15	Sama Gewog, Haa	5	283	7,067
16	Iusu Gewog, Haa	5	235	8,511
17	Gakidling Gewog, Haa	5	85	23,529
18	Dobshari Gewog, Paro	7	430	4,651
19	Dogar Gewog, Paro	5	283	7,067
20	Doteng Gewog, Paro	5	468	4,274
21	Hungrel Gewog, Paro	5	95	21,053
22	Lango Gewog, Paro	5	348	5,747
23	Lungnyi Gewog, Paro	5	265	7,547
24	Naja Gewog, Paro	5	582	3,436
25	Shaba Gewog, Paro	5	600	3,333
26	Tsento Gewog, Paro	5	460	4,348
27	Wangchang Gewog, Paro	5	570	3,509
28	(Bara) Norgaygang Gewog,	6	514	3,891
29	(Biru) Pemaling Gewog, Samtse	5	803	2,491
30	(Chargharey) Sangngacholing	5	612	3,268
31	(Chengmari) Norbugang Gewog,	5	737	2,714
32	Denchukha Gewog, Samtse	5	384	5,208
33	(Dorokha) Dophuchen Gewog,	6	894	2,237
34	Dumteod Gewog, Samtse	5	285	7,018
35	Yoedseltsey Gewog, Samtse	5	522	3,831
36	Namgaychheoling Gewog, Samtse	5	514	3,891
37	Tendu Gewog, Samtse	5	1,206	1,658
38	Ugyentsey Gewog, Samtse	5	323	6,192
39	(Pugli) Phuentshopelri Gewog,	5	1,832	1,092
40	Samtse Gewog, Samtse	5	1,918	1,043
41	(Sibsu) Tashicholing	5	495	4,040
42	Tading Gewog, Samtse	5	824	2,427
43	(Beteni) Patshaling Gewog,	5	285	7,018
44	Dunglagang Gewog, Tsirang	5	334	5,988
45	Barshong Gewog, Tsirang	5	248	8,065

46	Goseling Gewog, Tsirang	5	284	7,042
47	Rangthangling Gewog, Tsirang	5	410	4,878
48	Kilkhorthang Gewog, Tsirang	5	374	5,348
49	Mendelgang Gewog, Tsirang	5	290	6,897
50	(Pataley) Sergithang Gewog,	5	310	6,452
51	Phuentenchhu Gewog, Tsirang	5	315	6,349
52	Shemjong Gewog, Tsirang	5	301	6,645
53	Tsholingkhar Gewog, Tsirang	5	340	5,882
54	Tsirangteod Gewog, Tsirang	5	294	6,803
55	Dorona Gewog, Dagana	5	188	10,638
56	Dujeysang Gewog, Dagana	5	404	4,950
57	Gesarling Gewog, Dagana	5	216	9,259
58	Goshi Gewog, Dagana	5	358	5,587
59	Kana Gewog, Dagana	5	426	4,695
60	Khebisa Gewog, Dagana	5	255	7,843
61	Lajab Gewog, Dagana	5	166	12,048
62	Trashiding Gewog, Dagana	5	358	5,587
63	Tsendagang Gewog, Dagana	5	395	5,063
64	Tsangkha Gewog, Dagana	5	316	6,329
65	Tseza Gewog, Dagana	5	190	10,526
66	Karmaling (Deorali) Gewog,	5	300	6,667
67	Lhamoizingkha Gewog, Dagana	5	320	6,250
68	Nichula Gewog, Dagana	5	135	14,815
69	Chhubu Gewog, Punakha	5	305	6,557
70	Goenshari Gewog, Punakha	5	129	15,504
71	Guma Gewog, Punakha	5	326	6,135
72	Kabjisa Gewog, Punakha	5	447	4,474
73	Limbukha Gewog, Punakha	5	150	13,333
74	Shengana Gewog, Punakha	5	284	7,042
75	Talo Gewog, Punakha	5	368	5,435
76	Teowang Gewog, Punakha	5	313	6,390
77	Dzoma Gewog, Punakha	5	257	7,782
78	Baap Gewog, Punakha	5	233	8,584
79	Toebesa Gewog, Punakha	5	368	5,435
80	Bjena Gewog, Wangdue Phodrang	5	277	7,220
81	Dangchhu Gewog, Wangdue	5	185	10,811
82	Daga Gewog, Wangdue Phodrang	5	165	12,121
83	Gangteod Gewog, Wangdue	5	311	6,431
84	Gasetshogongm Gewog, Wangdue	5	185	10,811
85	Gasetshowogm Gewog, Wangdue	5	103	19,417
86	Kazhi Gewog, Wangdue	5	210	9,524
87	Nahi Gewog, Wangdue Phodrang	5	145	13,793
88	Nyisho Gewog, Wangdue	6	341	5,865
89	Phangyuel Gewog, Wangdue	5	185	10,811
90	Phobji Gewog, Wangdue	5	388	5,155
91	Rubesa Gewog, Wangdue	6	309	6,472
92	Sephu Gewog, Wangdue	5	302	6,623
93	Athang Gewog, Wangdue	5	142	14,085
94	Thedtsho Gewog, Wangdue	5	140	14,286
95	Chhoekhor Gewog, Bumthang	5	661	3,026

96	Chhumey Gewog, Bumthang	5	661	3,026
97	Tang Gewog, Bumthang	5	300	6,667
98	Ura Gewog, Bumthang	5	229	8,734
99	Samteyling Gewog, Sarpang	5	249	8,032
100	Chuzargang Gewog, Sarpang	5	458	4,367
101	Dekidlng Gewog, Sarpang	5	675	2,963
102	Chhuzom Gewog, Sarpang	5	396	5,051
103	Tareything Gewog, Sarpang	5	127	15,748
104	Gelegphu Gewog, Sarpang	5	270	7,407
105	Gakidling Gewog, Sarpang	4	464	4,310
106	Jigmedchheoling Gewog, Sarpang	6	518	3,861
107	Umling Gewog, Sarpang	5	409	4,890
108	Singye Gewog, Sarpang	4	228	8,772
109	Shompangkha Gewog, Sarpang	5	243	8,230
110	Sershong Gewog, Sarpang	5	310	6,452
111	Bardo Gewog, Zhemgang	5	317	6,309
112	Bjoka Gewog, Zhemgang	5	137	14,599
113	Nangkor Gewog, Zhemgang	5	278	7,194
114	Ngangla Gewog, Zhemgang	5	271	7,380
115	Phangkhar Gewog, Zhemgang	5	155	12,903
116	Shingkhar Gewog, Zhemgang	5	261	7,663
117	Tong Gewog, Zhemgang	5	351	5,698
118	Goshing Gewog, Zhemgang	5	206	9,709
119	Dagteng Gewog, Tongsa	5	344	5,814
120	Korphu Gewog, Tongsa	5	210	9,524
121	Langthel Gewog, Tongsa	5	335	5,970
122	Nubi Gewog, Tongsa	5	436	4,587
123	Tangsibji Gewog, Tongsa	5	232	8,621
124	Gangzur Gewog, Lhuentse	5	490	4,082
125	Jarey Gewog, Lhuentse	5	222	9,009
126	Khoma Gewog, Lhuentse	5	342	5,848
127	Kurteod Gewog, Lhuentse	5	246	8,130
128	Minjay Gewog, Lhuentse	5	302	6,623
129	Menbi Gewog, Lhuentse	5	457	4,376
130	Metsho Gewog, Lhuentse	5	267	7,491
131	Tsenkhar Gewog, Lhuentse	5	432	4,630
132	Balam Gewog, Mongar	5	212	9,434
133	Chhali Gewog, Mongar	5	298	6,711
134	Chaskhar Gewog, Mongar	5	449	4,454
135	Dametse Gewog, Mongar	5	415	4,819
136	Daypung Gewog, Mongar	5	262	7,634
137	Gongdue Gewog, Mongar	5	267	7,491
138	Jurmey Gewog, Mongar	5	285	7,018
139	Kengkhar Gewog, Mongar	6	428	4,673
140	Mongar Gewog, Mongar	6	600	3,333
141	Ngatshang Gewog, Mongar	5	323	6,192
142	Saleng Gewog, Mongar	6	439	4,556
143	Sherimuhung Gewog, Mongar	5	383	5,222
144	Silambi Gewog, Mongar	5	311	6,431
145	Thangrong Gewog, Mongar	5	369	5,420

146	Tsakaling Gewog, Mongar	5	374	5,348
147	Tsamang Gewog, Mongar	5	207	9,662
148	Narang Gewog, Mongar	5	188	10,638
149	Chongshing Gewog, Pema	5	249	8,032
150	Chhimung Gewog, Pema Gatshel	2	199	10,050
151	Dungmin Gewog, Pema Gatshel	5	382	5,236
152	Khar Gewog, Pema Gatshel	6	541	3,697
153	Shumar Gewog, Pema Gatshel	5	748	2,674
154	Yurung Gewog, Pema Gatshel	5	399	5,013
155	Zobel Gewog, Pema Gatshel	5	384	5,208
156	Dechhenling Gewog, Pema	6	541	3,697
157	Norbugang Gewog, Pema Gatshel	5	437	4,577
158	Nanong Gewog, Pema Gatshel	5	540	3,704
159	Choeckhorling Gewog, Pema	5	276	7,246
160	Phuentshothang Gewog, Samdup	6	517	3,868
161	Pemathang Gewog, Samdup	5	301	6,645
162	Gomdar Gewog, Samdup	5	558	3,584
163	Wangphu Gewog, Samdup	5	375	5,333
164	Langchenphu Gewog, Samdup	5	265	7,547
165	Lauri Gewog, Samdup Jongkhar	5	543	3,683
166	Martshala Gewog, Samdup	6	504	3,968
167	Dewathang Gewog, Samdup	5	459	4,357
168	Orong Gewog, Samdup Jongkhar	6	543	3,683
169	Samrang Gewog, Samdup	5	54	37,037
170	Serthi Gewog, Samdup Jongkhar	5	351	5,698
171	Bartsham Gewog, Tashigang	5	433	4,619
172	Bidung Gewog, Tashigang	5	351	5,698
173	Kanglung Gewog, Tashigang	5	628	3,185
174	Kangpara Gewog, Tashigang	5	481	4,158
175	Khaling Gewog, Tashigang	6	508	3,937
176	Lumang Gewog, Tashigang	6	744	2,688
177	Merag Gewog, Tashigang	5	260	7,692
178	Yangnyer Gewog, Tashigang	5	664	3,012
179	Phongmey Gewog, Tashigang	5	824	2,427
180	Radi Gewog, Tashigang	5	758	2,639
181	Sagteng Gewog, Tashigang	5	389	5,141
182	Samkhar Gewog, Tashigang	5	571	3,503
183	Shongphu Gewog, Tashigang	5	623	3,210
184	Thimshing Gewog, Tashigang	5	588	3,401
185	Udzorong Gewog, Tashigang	5	552	3,623
186	Soe Gewog, Thimphu	4	29	68,966
187	Chang Gewog, Thimphu	5	190	10,526
188	Dagala Gewog, Thimphu	5	178	11,236
189	Ganyey Gewog, Thimphu	5	260	7,692
190	Kawang Gewog, Thimphu	6	250	8,000
191	Lingzhi Gewog, Thimphu	5	54	37,037
192	Mewang Gewog, Thimphu	5	677	2,954
193	Naro Gewog, Thimphu	5	56	35,714
194	Geonkhamed Gewog, Gasa	5	145	13,793
195	Geonkhateod Gewog, Gasa	5	67	29,851

196	Laya Gewog, Gasa	7	149	13,423
197	Lunana Gewog, Gasa	5	155	12,903
198	Bumdeling Gewog, Tashi Yangtse	5	346	5,780
199	Jamkhar Gewog, Tashi Yangtse	5	353	5,666
200	Khamdang Gewog, Tashi Yangtse	5	617	3,241
201	Ramjer Gewog, Tashi Yangtse	5	373	5,362
202	Teodtsho Gewog, Tashi Yangtse	6	483	4,141
203	Tongmizhangtsha Gewog, Tashi	5	482	4,149
204	Yalang Gewog, Tashi Yangtse	5	430	4,651
205	Yangtse Gewog, Tashi Yangtse	5	471	4,246

Gewog wise Revised approved capital budget for the year 2012-13 to 2014-15 (In Millions)					
Sl. No	Au. Code	Name of Gewog & Dzongkhag	2012-13	2013-14	2014-15
1	401.02	Sampheling Gewog, Chhukha	4.950	3.817	5.874
2	401.03	Bongo Gewog, Chhukha	12.691	6.897	5.097
3	401.04	Chapchha Gewog, Chhukha	3.970	5.697	4.073
4	401.05	Dungna Gewog, Chhukha	38.730	2.860	6.450
5	401.06	Geling Gewog, Chhukha	4.704	6.217	4.339
6	401.07	Darla Gewog, Chhukha	5.134	8.150	8.123
7	401.08	Getana Gewog, Chhukha	33.180	7.515	3.427
8	401.09	Bjachho Gewog, Chhukha	1.815	5.212	3.903
9	401.10	Lokchina Gewog, Chhukha	40.693	4.405	6.581
10	401.11	Metakha Gewog, Chhukha	16.989	6.231	3.603
11	401.12	Phuentsholing Gewog, Chhukha	13.185	3.689	6.087
12	402.02	Bji Gewog, Haa	3.667	5.182	4.364
13	402.03	Katsho Gewog, Haa	2.880	3.572	3.976
14	402.04	Sombey Gewog, Haa	13.075	4.400	3.578
15	402.05	Sama Gewog, Haa	3.300	8.241	3.720
16	402.06	Iusu Gewog, Haa	2.767	5.523	3.770
17	402.07	Gakidling Gewog, Haa	10.696	4.835	3.848
18	403.02	Dobshari Gewog, Paro	1.940	3.790	3.683
19	403.03	Dogar Gewog, Paro	4.618	5.136	3.586
20	403.04	Doteng Gewog, Paro	2.840	4.661	3.000
21	403.05	Hungrel Gewog, Paro	1.850	4.306	3.129
22	403.06	Lango Gewog, Paro	2.650	5.200	3.636
23	403.07	Lungnyi Gewog, Paro	1.923	4.842	3.427
24	403.08	Naja Gewog, Paro	15.047	5.280	6.735
25	403.09	Shaba Gewog, Paro	4.617	6.194	4.720
26	403.10	Tsento Gewog, Paro	5.295	4.850	5.718
27	403.11	Wangchang Gewog, Paro	5.567	6.090	4.720
28	404.02	(Bara) Norgaygang Gewog, Samtse	6.894	4.901	6.050
29	404.03	(Biru) Pemaling Gewog, Samtse	5.423	3.857	5.280
30	404.04	(Chargharey) Sangngacholing	6.149	8.630	5.240
31	404.05	(Chengmari) Norbugang Gewog,	4.508	3.100	6.567
32	404.06	Denchukha Gewog, Samtse	8.047	3.786	4.736
33	404.07	(Dorokha) Dophuchen Gewog,	5.974	7.101	9.506
34	404.08	Dumteod Gewog, Samtse	6.488	3.839	4.900
35	404.09	Yoedseltsey Gewog, Samtse	7.235	4.831	4.900
36	404.10	Namgaychheoling Gewog, Samtse	6.182	2.200	4.653
37	404.11	Tendu Gewog, Samtse	6.077	8.250	6.150
38	404.12	Ugyentsey Gewog, Samtse	2.913	2.465	3.914
39	404.13	(Pugli) Phuentshopelri Gewog,	4.390	4.155	6.511
40	404.14	Samtse Gewog, Samtse	5.267	5.812	9.881
41	404.15	(Sibsu) Tashicholing Gewog, Samtse	7.614	2.730	5.134
42	404.16	Tading Gewog, Samtse	6.883	3.725	7.882

43	405.02	(Beteni) Patshaling Gewog, Tsirang	14.501	3.645	3.233
44	405.03	Dunglagang Gewog, Tsirang	1.977	4.980	3.208
45	405.04	Barshong Gewog, Tsirang	4.569	4.231	3.450
46	405.05	Goseling Gewog, Tsirang	4.156	3.985	3.055
47	405.06	Rangthangling Gewog, Tsirang	9.269	5.568	3.032
48	405.07	Kilkhorthang Gewog, Tsirang	5.265	3.600	3.511
49	405.08	Mendelgang Gewog, Tsirang	14.240	3.527	3.258
50	405.09	(Pataley) Sergithang Gewog,	2.665	3.773	4.317
51	405.10	Phuentenchhu Gewog, Tsirang	6.019	4.790	3.725
52	405.11	Shemjong Gewog, Tsirang	3.371	2.638	3.186
53	405.12	Tsholingkhar Gewog, Tsirang	6.624	5.275	4.976
54	405.13	Tsirangteod Gewog, Tsirang	3.017	2.553	3.003
55	406.02	Dorona Gewog, Dagana	39.245	5.032	5.665
56	406.03	Dujeystang Gewog, Dagana	4.014	4.572	3.836
57	406.04	Gesarling Gewog, Dagana	1.831	3.134	5.419
58	406.05	Goshi Gewog, Dagana	5.488	7.193	5.053
59	406.06	Kana Gewog, Dagana	10.223	13.240	5.209
60	406.07	Khebisa Gewog, Dagana	9.387	4.370	3.770
61	406.08	Lajab Gewog, Dagana	21.723	4.247	3.781
62	406.09	Trashiding Gewog, Dagana	6.350	2.790	3.878
63	406.10	Tsendagang Gewog, Dagana	7.300	9.000	7.218
64	406.11	Tsangkhag Gewog, Dagana	18.176	10.570	3.509
65	406.12	Tseza Gewog, Dagana	3.737	3.623	3.951
66	406.13	Karmaling (Deorali) Gewog, Dagana	1.554	3.680	5.510
67	406.14	Lhamoizingkha Gewog, Dagana	3.056	4.395	3.429
68	406.15	Nichula Gewog, Dagana	4.059	3.357	2.903
69	407.02	Chhubu Gewog, Punakha	2.281	5.693	4.236
70	407.03	Goenshari Gewog, Punakha	1.850	3.430	3.749
71	407.04	Guma Gewog, Punakha	3.835	3.801	4.384
72	407.05	Kabjisa Gewog, Punakha	3.000	4.788	4.395
73	407.06	Limgbukha Gewog, Punakha	2.400	3.995	3.427
74	407.07	Shengana Gewog, Punakha	1.532	2.560	3.616
75	407.08	Talo Gewog, Punakha	0.884	6.000	3.562
76	407.09	Teowang Gewog, Punakha	2.187	5.010	5.018
77	407.10	Dzoma Gewog, Punakha	1.930	2.770	4.221
78	407.11	Baap Gewog, Punakha	5.730	4.776	5.522
79	407.12	Toebesa Gewog, Punakha	2.025	2.980	3.766
80	408.02	Bjena Gewog, Wangdue Phodrang	3.671	5.312	4.017
81	408.03	Dangchhu Gewog, Wangdue	7.435	3.230	9.174
82	408.04	Daga Gewog, Wangdue Phodrang	1.818	3.229	3.733
83	408.05	Gangteod Gewog, Wangdue	3.464	3.440	3.812
84	408.06	Gasetshogongm Gewog, Wangdue	10.131	3.691	4.386
85	408.07	Gasetshowogm Gewog, Wangdue	5.702	5.073	4.255
86	408.08	Kazhi Gewog, Wangdue Phodrang	14.290	8.037	5.662
87	408.09	Nahi Gewog, Wangdue Phodrang	3.994	4.428	6.232
88	408.10	Nyisho Gewog, Wangdue Phodrang	3.231	5.667	4.148
89	408.11	Phangyuel Gewog, Wangdue	3.823	4.862	6.247

90	408.12	Phobji Gewog, Wangdue Phodrang	7.043	3.361	4.360
91	408.13	Rubesa Gewog, Wangdue Phodang	8.611	3.847	5.134
92	408.14	Sephu Gewog, Wangdue Phodrang	3.301	2.466	7.591
93	408.15	Athang Gewog, Wangdue Phodrang	18.740	4.083	5.677
94	408.16	Thedtsho Gewog, Wangdue	3.847	6.950	4.338
95	409.02	Chhoekhor Gewog, Bumthang	4.779	5.552	5.332
96	409.03	Chhumey Gewog, Bumthang	3.816	3.590	5.487
97	409.04	Tang Gewog, Bumthang	2.997	17.600	5.988
98	409.05	Ura Gewog, Bumthang	2.730	5.410	3.913
99	410.02	Samteyling Gewog, Sarpang	2.100	5.510	4.029
100	410.03	Chuzargang Gewog, Sarpang	2.616	5.750	4.521
101	410.04	Dekidling Gewog, Sarpang	1.582	5.320	5.245
102	410.05	Chhuzom Gewog, Sarpang	19.007	16.565	6.245
103	410.06	Tareythang Gewog, Sarpang	1.080	3.733	2.315
104	410.07	Gelegphu Gewog, Sarpang	3.520	4.608	4.371
105	410.08	Gakidling Gewog, Sarpang	10.513	4.420	6.869
106	410.09	Jigmedchheoling Gewog, Sarpang	10.777	4.770	8.995
107	410.10	Umling Gewog, Sarpang	3.260	3.607	3.595
108	410.11	Singye Gewog, Sarpang	7.659	5.737	4.811
109	410.12	Shompangkha Gewog, Sarpang	2.871	2.929	4.292
110	410.13	Sershong Gewog, Sarpang	11.110	4.198	5.610
111	411.02	Bardo Gewog, Zhemgang	25.156	59.039	7.221
112	411.03	Bjoka Gewog, Zhemgang	33.680	22.963	7.004
113	411.04	Nangkor Gewog, Zhemgang	6.483	13.808	5.965
114	411.05	Ngangla Gewog, Zhemgang	4.155	14.045	10.736
115	411.06	Phangkhar Gewog, Zhemgang	29.221	8.700	9.225
116	411.07	Shingkhar Gewog, Zhemgang	10.571	25.343	11.025
117	411.08	Tong Gewog, Zhemgang	5.269	8.860	7.847
118	411.09	Goshing Gewog, Zhemgang	10.885	34.845	11.058
119	412.02	Dagteng Gewog, Tongsa	4.069	5.954	3.895
120	412.03	Korphu Gewog, Tongsa	9.441	22.705	5.170
121	412.04	Langthel Gewog, Tongsa	12.676	8.530	5.914
122	412.05	Nubi Gewog, Tongsa	8.075	5.030	5.471
123	412.06	Tangsibji Gewog, Tongsa	8.080	5.404	4.761
124	413.02	Gangzur Gewog, Lhuentse	46.818	11.760	10.495
125	413.03	Jarey Gewog, Lhuentse	49.495	3.532	8.261
126	413.04	Khoma Gewog, Lhuentse	31.859	8.701	5.549
127	413.05	Kurteod Gewog, Lhuentse	30.185	7.082	3.819
128	413.06	Minjay Gewog, Lhuentse	5.659	9.260	7.045
129	413.07	Menbi Gewog, Lhuentse	20.999	4.750	5.160
130	413.08	Metsho Gewog, Lhuentse	33.916	8.758	8.322
131	413.09	Tsenkhar Gewog, Lhuentse	13.087	4.193	11.368
132	414.02	Balam Gewog, Mongar	9.880	4.122	3.858
133	414.03	Chhali Gewog, Mongar	6.350	5.315	4.042
134	414.04	Chaskhar Gewog, Mongar	1.255	2.508	6.453
135	414.05	Dametse Gewog, Mongar	10.383	5.258	5.151
136	414.06	Daypung Gewog, Mongar	4.780	2.862	6.197

137	414.07	Gongdue Gewog, Mongar	55.923	9.407	4.311
138	414.08	Jurmey Gewog, Mongar	35.910	21.850	5.047
139	414.09	Kengkhar Gewog, Mongar	8.276	5.106	9.999
140	414.10	Mongar Gewog, Mongar	3.727	3.693	6.979
141	414.11	Ngatshang Gewog, Mongar	1.983	2.809	4.148
142	414.12	Saleng Gewog, Mongar	10.229	4.293	5.568
143	414.13	Sherimuhung Gewog, Mongar	3.518	4.390	5.482
144	414.14	Silambi Gewog, Mongar	2.163	3.745	4.746
145	414.15	Thangrong Gewog, Mongar	4.009	2.776	4.380
146	414.16	Tsakaling Gewog, Mongar	7.264	6.567	7.245
147	414.17	Tsamang Gewog, Mongar	1.308	3.780	6.031
148	414.18	Narang Gewog, Mongar	2.564	3.007	5.056
149	415.02	Chongshing Gewog, Pema Gatshel	4.560	4.517	9.695
150	415.03	Chhimung Gewog, Pema Gatshel	2.113	4.831	15.158
151	415.04	Dungmin Gewog, Pema Gatshel	2.992	5.665	12.747
152	415.05	Khar Gewog, Pema Gatshel	13.767	8.914	8.344
153	415.06	Shumar Gewog, Pema Gatshel	5.492	4.000	4.992
154	415.07	Yurung Gewog, Pema Gatshel	6.971	5.730	3.932
155	415.08	Zobel Gewog, Pema Gatshel	3.040	4.560	5.274
156	415.09	Dechhenling Gewog, Pema Gatshel	13.843	4.133	3.910
157	415.10	Norbugang Gewog, Pema Gatshel	8.697	4.201	3.856
158	415.11	Nanong Gewog, Pema Gatshel	3.257	6.710	4.371
159	415.12	Choeckhorling Gewog, Pema Gatshel	16.108	17.855	8.313
160	416.02	Phuentshothang Gewog, Samdup	6.703	5.215	6.493
161	416.03	Pemathang Gewog, Samdup	4.195	5.974	4.350
162	416.04	Gomdar Gewog, Samdup Jongkhar	3.671	6.620	4.740
163	416.05	Wangphu Gewog, Samdup Jongkhar	20.223	5.648	5.314
164	416.06	Langchenphu Gewog, Samdup	5.832	5.496	4.413
165	416.07	Lauri Gewog, Samdup Jongkhar	41.465	41.448	6.280
166	416.08	Martshala Gewog, Samdup Jongkhar	9.900	5.058	6.620
167	416.09	Dewathang Gewog, Samdup	4.053	3.775	5.519
168	416.10	Orong Gewog, Samdup Jongkhar	8.331	5.795	5.852
169	416.11	Samrang Gewog, Samdup Jongkhar	9.190	4.707	3.298
170	416.12	Serthi Gewog, Samdup Jongkhar	2.730	6.326	4.390
171	417.02	Bartsham Gewog, Tashigang	1.719	6.068	4.109
172	417.03	Bidung Gewog, Tashigang	7.054	8.110	4.338
173	417.04	Kanglung Gewog, Tashigang	4.718	3.960	7.467
174	417.05	Kangpara Gewog, Tashigang	3.779	3.250	6.115
175	417.06	Khaling Gewog, Tashigang	5.650	5.280	4.598
176	417.07	Lumang Gewog, Tashigang	12.094	5.431	7.448
177	417.08	Merag Gewog, Tashigang	7.420	3.000	5.436
178	417.09	Yangnyer Gewog, Tashigang	6.018	3.933	4.310
179	417.10	Phongmey Gewog, Tashigang	2.793	4.900	6.116
180	417.11	Radi Gewog, Tashigang	4.848	3.300	5.218
181	417.12	Sagteng Gewog, Tashigang	9.765	8.005	15.116
182	417.13	Samkhar Gewog, Tashigang	7.460	6.525	4.554
183	417.14	Shongphu Gewog, Tashigang	17.154	2.580	5.070

184	417.15	Thimshing Gewog, Tashigang	3.005	4.280	5.260
185	417.16	Udzorong Gewog, Tashigang	6.702	5.236	8.467
186	418.02	Soe Gewog, Thimphu	4.227	3.970	3.000
187	418.03	Chang Gewog, Thimphu	3.457	3.910	3.800
188	418.04	Dagala Gewog, Thimphu	2.156	3.420	3.158
189	418.05	Ganyey Gewog, Thimphu	1.130	4.450	2.727
190	418.06	Kawang Gewog, Thimphu	2.422	4.717	3.758
191	418.07	Lingzhi Gewog, Thimphu	0.884	2.960	3.474
192	418.08	Mewang Gewog, Thimphu	11.573	2.200	6.930
193	418.09	Naro Gewog, Thimphu	1.553	5.404	2.708
194	419.02	Geonkhamed Gewog, Gasa	1.055	4.486	3.320
195	419.03	Geonkhateod Gewog, Gasa	0.806	4.560	3.457
196	419.04	Laya Gewog, Gasa	12.166	4.700	4.422
197	419.05	Lunana Gewog, Gasa	5.963	5.500	5.433
198	420.02	Bumdeling Gewog, Tashi Yangtse	4.198	6.205	4.610
199	420.03	Jamkhar Gewog, Tashi Yangtse	2.524	5.887	3.218
200	420.04	Khamdang Gewog, Tashi Yangtse	8.060	3.600	5.430
201	420.05	Ramjer Gewog, Tashi Yangtse	9.961	3.543	3.085
202	420.06	Teodtsho Gewog, Tashi Yangtse	2.620	3.960	4.188
203	420.07	Tongmizhangtsha Gewog, Tashi	3.872	7.385	3.861
204	420.08	Yalang Gewog, Tashi Yangtse	2.330	4.730	3.290
205	420.09	Yangtse Gewog, Tashi Yangtse	2.480	3.743	5.030
Total Revised Capital Budget			1,727.855	1,267.836	1,086.222

Activities in Eleven Five Year Plan funded/co-funded through GDG					Annexure IV
Sl. No.	Name of Gewogs/Chiwog	Year	Activity	Expenditure	Remarks
1	Chapcha Gewog, Chhukha	2013-14	Major Maintenance of Rintakha Lhakhang	0.300	RGoB-0.3, GDG-0.3(total exp- 0.6)
2	Chapcha Gewog, Chhukha	2013-14	Major Maintenance Paga Lhakhang	0.300	GDG & RGoB
3	Dungna Gewog, Chhukha	2013-14	Construction of Dungna Lhakhang(Dismantaling)	1.463	Nu. 0.5M co-funded through RGoB
4	Geling Gewog, Chhukha	2014-15	Reconstruction of Gelling Goenpa(Spill Over)	0.362	Nu. 0.700 million funded by RGOB
5	Geling Gewog, Chhukha	2014-15	Reconstruction of Bup Goenpa(Spill Over)	0.350	Nu. 0.426 million funded by RGOB
6	Getana Gewog, Chhukha	2013-14	Reconstruction of Phusa Lhakhang	0.158	Nu.0.1 million funded by RGoB
7	Getana Gewog, Chhukha	2014-15	Major Renovation of ORC at Daga	0.835	Nu. 0.255 funded by RGoB
8	Bjachho Gewog, Chhukha	2013-14	Renovation of Lam's Zimchung & Construction of Kitchen at Bjabcho	0.800	1.300 is RGoB funding
9	Bjachho Gewog, Chhukha	2014-15	Construction of 1Km Bjabcho-Techina Farm Road	0.800	Expenditure is 0.864 paid the balance of 0.064 from present FY
10	Lokchina Gewog, Chhukha	2014-15	Improvement of 3.2Km Tabji Farm Road	0.013	1.11million from RGoB & 0.013million from GDG
11	Phuentsholing Gewog, Chhukha	2013-14	RWSS at Pachu	0.498	Cofunded. 1.5 from education sector
12	Geonkhamed Gewog, Gasa	2013-14	Electrification of Choten Goenpa	0.050	Planned
13	Geonkhamed Gewog, Gasa	2014-15	Maintenance of Sibji Goenpa Lhakhang	0.209	Planned,RGoB 5,21,000
14	Geonkhamed Gewog, Gasa	2014-15	Maintenance of Choeding Goenpa	0.210	Planned,RGoB 4,22,000
15	Geonkhamed Gewog, Gasa	2014-15	Construction of Public Kitchen at Khailo Lhakhang	0.084	Planned,RGoB 4,17,000
16	Geonkhamed Gewog, Gasa	2014-15	Maintenance of Barsha Farm Road	0.050	Planned
17	Geonkhateod Gewog, Gasa	2013-14	Construction of Tserikha Approach Road	0.150	RGoB
18	Geonkhateod Gewog, Gasa	2014-15	Construction of Tshamkhang at Zhabsel Goenpa	0.660	Planned. GDG and RGoB
19	Laya Gewog, Gasa	2013-14	Procurement of CGI Sheets For Construction of Public Meeting Hall	0.104	Included in 11th plan budget
20	Katsho Gewog, Haa	2013-14	Construction of Storm Water Drainage System at Ingo Village	0.658	Cofunded with RGoB
21	Katsho Gewog, Haa	2013-14	Construction of Farm Road at Ingo	1.269	Cofunded with RGoB
22	Katsho Gewog, Haa	2014-15	Fencing of Wangtsa Lhakhang	0.025	Cofunded with RGoB
23	Katsho Gewog, Haa	2014-15	Blackstopping of Existing Feeder Road From Imtrat Hospital to Wangtsa Chiwog	1.975	Not completed
24	Gakidling Gewog, Haa	2013-14	Renovation of Dorithasa Lhakhang	0.400	0.500 from RGoB
25	Gakidling Gewog, Haa	2014-15	Maintenance of Rangtse Lhakhang	0.384	1.000 RGoB
26	Gakidling Gewog, Haa	2014-15	Maintenance and Installation of Kusung Thukten at Yangtsena Lhakhang	0.400	0.500 RGoB
27	Tsenkhar Gewog, Lhuentse	2013-14	Maintenanance of Public Meeting Halll	0.272	GDG & RGoB. 0.272, 0.2 respectively.
28	Tsenkhar Gewog, Lhuentse	2013-14	Monsoon Restoration of Farm Road	0.079	GDG & RGoB.0.079, 0.300 respectively.

29	Balam Gewog, Mongar	2013-14	Construction of Jadung Community Lhakhang	0.700	RGOB, funding in 11th FYP
30	Balam Gewog, Mongar	2014-15	Rehabilitation of RWSS at Khebshing, Bakafai Gewog Centre and Sheripam Chiwog	0.230	RGOB, funding. in 11th FYP
31	Chaskhar Gewog, Mongar	2014-15	Renovation of Yakdue Gonpa Lhakhang	1.000	RGoB-1500000
32	Dametse Gewog, Mongar	2013-14	Construction of Parking at Drametse town	1.000	Co-fund the RGOB fund
33	Dametse Gewog, Mongar	2013-14	Water Supply For Gope and Waichur	0.170	Co-fund the RGOB funding
34	Dametse Gewog, Mongar	2013-14	Renovation of RWSS at Yayung and Thamlo	0.250	Co-fund the RGOB fund
35	Mongar Gewog, Mongar	2013-14	Construction of Killikhar Lhakhang	0.100	Co-funded the RGOB fund
36	Mongar Gewog, Mongar	2014-15	Operation and Management Services	0.084	Co-funded the RGOB in gewog
37	Tsakaling Gewog, Mongar	2013-14	Improvement of Farm Road From Chimung- Takhami	0.250	Supplementary from RGOB
38	Tsakaling Gewog, Mongar	2014-15	Construction of Farm Road From Doshay to Gundrang Under Takhambi Chiwog	0.323	supplymentary from RGOB
39	Dogar Gewog, Paro	2013-14	Maintenance of Lhakhangs and Neykhangs within the Gewog	0.850	GDG-0.1507 & RGOB-0.850
40	Doteng Gewog, Paro	2013-14	Construction of Jangchu Simlu Drasha at Chubar	0.400	Cofunded with RGOB
41	Hungrel Gewog, Paro	2013-14	Improvement of Bongdey to Lateykha Farm Road	1.500	0.200 RGOB and 1.500 GDG
42	Lango Gewog, Paro	2013-14	Renovation of Rinshi Lhakhang	0.320	Cofunded with RGOB
43	Lango Gewog, Paro	2013-14	Renovation of Irrigation Channel at Tumchena to Semapoto	0.137	Cofunded with RGOB
44	Lango Gewog, Paro	2013-14	Renovation of Irrigation Channel at Tenchukha	0.052	Cofunded with RGOB
45	Lango Gewog, Paro	2013-14	Renovation of Irrigation Channel at Khamarama to Gepiagang	0.150	Cofunded with RGOB
46	Lango Gewog, Paro	2013-14	Renovation of Irrigation Channel at Chetalung to Zawatsi	0.100	Cofunded with RGOB
47	Lango Gewog, Paro	2013-14	Renovation of Irrigation Channel at Dakophu	0.050	Cofunded with RGOB
48	Lango Gewog, Paro	2014-15	Construction of Kitchen at Garikha Lhakhang	0.380	Cofunded with RGOB
49	Lango Gewog, Paro	2014-15	Renovation of Ritual House at Chukha Toe	0.190	RGOB/GDG
50	Lango Gewog, Paro	2014-15	Renovation of Ritual House at Chukha Moa	0.190	Cofunded with RGOB
51	Lango Gewog, Paro	2014-15	Construction of Ritual House at Tsenden Tsawa	0.360	RGOB/GDG
52	Lango Gewog, Paro	2014-15	Construction of RWSS For Lango and Atelekha	0.084	GDG/RGOB
53	Lango Gewog, Paro	2014-15	Procurement of Hdpe Pipe Tsetokha	0.041	RGOB
54	Lungnyi Gewog, Paro	2013-14	Construction of Butter Lamp House and Dzongdrakha Chorten	0.400	Top-up from Nemjo FR RGoB-0.050 m
55	Lungnyi Gewog, Paro	2014-15	Construction of toilet at Dzongdakha Lhakhang For Dzongda-Gada Chiwog	0.200	0.100 RGoB funding
56	Shaba Gewog, Paro	2013-14	Renovation of toilet at Gongkha Chorten(Hevphu Chiwog)	0.140	Cofunded with RGOB
57	Shaba Gewog, Paro	2013-14	Construction of Kitchen at Bjizhikha Lhakhang(Biizhikha Chiwog)	0.100	Cofunded with RGOB
58	Shaba Gewog, Paro	2013-14	Consytruction of Kitchen at Khaserchen Lhakhang(Phubana Chiwog)	0.100	Cofunded with RGOB
59	Shaba Gewog, Paro	2013-14	Construction of Water Tank at Siluna(Siluna Chiwog)	0.100	Cofunded with RGOB

60	Shaba Gewog, Paro	2013-14	Renovation of RWSS at Gangri Chiwog)	0.200	Cofunded with RGOB
61	Shaba Gewog, Paro	2013-14	Renovation of RWSS at Trelli(Trelli	0.200	Cofunded with RGOB
62	Shaba Gewog, Paro	2013-14	Renovation of RWSS at Zhingkarna Chiwog)	0.200	Cofunded with RGOB
63	Shaba Gewog, Paro	2013-14	Renovation of RWSS at Bara(Bara Chiwog)	0.200	Cofunded with RGOB
64	Shaba Gewog, Paro	2013-14	Renovation of RWSS at Lholing(Lholing Chiwog)	0.130	Cofunded with RGOB
65	Shaba Gewog, Paro	2013-14	Renovation of RWSS at Gomdralo Lhakhang (Zhelngo Chiwog)	0.128	Cofunded with RGOB
66	Shaba Gewog, Paro	2013-14	Construction of Farm Road at Khamelu	0.100	Cofunded with RGOB
67	Shaba Gewog, Paro	2013-14	Improvement of Farm Road From Phubana to Chukha	0.382	Cofunded with RGOB
68	Shaba Gewog, Paro	2014-15	Re-Construction of Dongkola Lhakhang	0.215	Cofunded with RGOB
69	Shaba Gewog, Paro	2014-15	Construction of River Protection Works at Bumtsho Under Drujedingkha Chiwog	0.183	Cofunded with RGOB
70	Shaba Gewog, Paro	2014-15	Construction of River Protection Works at Zhelngothana Under Dochten Nephu Chiwog	0.276	Cofunded with RGOB
71	Shaba Gewog, Paro	2014-15	Construction of River Protection Works From Thana to Kemsuna Under Bara Chiwog	0.213	Cofunded with RGOB
72	Shaba Gewog, Paro	2014-15	Construction of River Protection Works at Bumtha-Tshengor Under Drujedingkha Chiwog	0.213	Cofunded with RGOB
73	Shaba Gewog, Paro	2014-15	Construction of Water Source Protection For Irrigation at Chadozampa Under Drujedingkha Chiwog	0.300	Cofunded with RGOB
74	Shaba Gewog, Paro	2014-15	Construction of Motorable Bridge at Phubana-Nabesa Chiwog	0.600	Cofunded with RGOB
75	Chongshing Gewog, Pema Gatshel	2014-15	Soil and Land Management at Chongshing	0.090	Cofunded with RGOB
76	Dungmin Gewog, Pema Gatshel	2013-14	Construction of 2 Units toilet at Phendencholing Lhakhang	0.150	Activity in 11th FYP funded through GDG
77	Dungmin Gewog, Pema Gatshel	2013-14	Construction of 2 Units toilet at Laneri Lhakhang	0.150	Activity in 11th FYP funded through GDG
78	Dungmin Gewog, Pema Gatshel	2013-14	Construction of Crematorium at Mekuri	0.750	Activity in 11th FYP funded through GDG
79	Dungmin Gewog, Pema Gatshel	2013-14	Construction of Approach Road to Gewog office	0.165	Activity in 11th FYP funded through GDG
80	Dungmin Gewog, Pema Gatshel	2013-14	Spring Protection at Gewog Centre	0.085	11thFYP activity. Nu.0.015 million fromRGoB.
81	Dungmin Gewog, Pema Gatshel	2013-14	Supply of Soft Cell Walnut Sapling	0.100	Activity in 11th FYP funded through GDG
82	Dungmin Gewog, Pema Gatshel	2014-15	Supply of Seeds and Seedlings to All The Chiwogs	1.030	Activity in 11th FYP funded through GDG
83	Dungmin Gewog, Pema Gatshel	2014-15	Establishment of CF at tomi	0.050	Activity in 11th FYP funded through GDG
84	Dungmin Gewog, Pema Gatshel	2014-15	Teak Plantation at Dungmaed CF	0.050	Activity in 11th FYP funded through GDG
85	Dungmin Gewog, Pema Gatshel	2014-15	Cane Plantation at W/Borang CF	0.150	Activity in 11th FYP funded through GDG
86	Dungmin Gewog, Pema Gatshel	2014-15	Bamboo Plantation at Mekuri CF	0.200	Activity in 11th FYP funded through GDG
87	Nanong Gewog, Pema Gatshel	2013-14	Construction of Fram Road From Zhingrey to Gewog office	2.000	GDG & RGoB(Capital)
88	Yurung Gewog, Pema Gatshel	2014-15	Supply of Seeds and Seedling(Cardamom)	0.086	GDG + RGoB

89	Zobel Gewog, Pema Gatsel	2013-14	Construction of RWSS at Zobel Village	0.171	RGOB/GDG
90	Zobel Gewog, Pema Gatsel	2013-14	Rehabilitation of RWSS at Pangthang Daza Village	0.300	RGOB/GDG
91	Shengana Gewog, Punakha	2013-14	Renovation of Nepa Goenpa Lhakhang	1.500	RGOB. Nu. 3.00 Milion Central
92	Shengana Gewog, Punakha	2014-15	Rehab. of RWSS at Chongzhikha	0.050	RGOB. Nu. 25,000 Gewog
93	Shengana Gewog, Punakha	2014-15	Procurement of Hp Pipe and Cement For 2 Bridge	1.395	RGOB. Nu. 550,000 Gewog
94	Dzoma Gewog, Punakha	2013-14	Construction of Retaining Wall Behind Meeting Hall	0.100	0.300 (million) from the approved budget 2013-14
95	Toebesa Gewog, Punakha	2014-15	Improvement of Farm Road From Thinleygang to Renekha, Damkhyi,	0.364	Nu. 0.984 Co-funded with SDP
96	Pugli Gewog, Samtse	2013-14	Construction of additional source for Ratey, Gumbadara/Leechi RWSS	0.611	GDG & Annual Budget
97	Bidung Gewog, Tashigang	2013-14	Renovation of Gewog office & MPH	0.550	Cofunded with RGOB
98	Bidung Gewog, Tashigang	2013-14	Construction of Two Unit toilet at Taadzong	0.050	Cofunded with RGOB
99	Bidung Gewog, Tashigang	2013-14	Construction of Two Unit toilet at Kheri Lhakhang	0.050	Cofunded with RGOB
100	Bidung Gewog, Tashigang	2013-14	Extension of Saleng Lhakhang	0.050	Cofunded with RGOB
101	Bidung Gewog, Tashigang	2013-14	Flooring of Dogorom Lhakhang	0.050	Cofunded with RGOB
102	Bidung Gewog, Tashigang	2013-14	Electric Fencing For Five Chiwogs	0.600	Cofunded with RGOB
103	Bidung Gewog, Tashigang	2013-14	Permanent Structure Along Prazam-Ritsangpek 3.5 Kms Farm Road	0.650	Cofunded with RGOB
104	Bidung Gewog, Tashigang	2014-15	Waste Prevention and Management Programme(Procurement of Dustbins)	0.100	Cofunded with RGOB
105	Bidung Gewog, Tashigang	2014-15	Awareness Programme On Environment Protection and Conservation,Waste Preventation and Management ,Sanitation, Livestock and Agricultural Protection.	0.100	Cofunded with RGOB
106	Bidung Gewog, Tashigang	2014-15	Electric Fencing For Farmers Groups	0.200	Cofunded with RGOB
107	Bidung Gewog, Tashigang	2014-15	Consturction of Farm Road at Perthong-Namthephu(3Km), Samjima-Jilung(3Km) and Jangsheri-Yawhoong(1.5Km)	1.600	Cofunded with RGOB
108	Yangnyer Gewog, Tashigang	2013-14	Rehabilitation of RWSS at Changzoe	0.800	11th Plan activity.Co-funded by RGoB.
109	Phongmey Gewog, Tashigang	2013-14	Construction of Lam'S Residence at Phimshong Lhakhang	0.200	Cofunded with RGOB
110	Phongmey Gewog, Tashigang	2013-14	Construction of Lam'S Residence at Yabrang Lhakhang	0.163	Cofunded with RGOB
111	Phongmey Gewog, Tashigang	2013-14	Construction of Kyoenyer'S Residence at Janganma Lhakhang	0.164	Cofunded with RGOB
112	Phongmey Gewog, Tashigang	2013-14	Development of Ground at Thongrong Lhakhang	0.164	Cofunded with RGOB
113	Phongmey Gewog, Tashigang	2013-14	Construction of Kyoenyer'S Residence at Pangtse Lhakhang	0.164	Cofunded with RGOB
114	Phongmey Gewog, Tashigang	2013-14	Construction of Kyoenyer'S Residence at Dreng Lhakhang	0.164	Cofunded with RGOB
115	Phongmey Gewog, Tashigang	2013-14	Construction of Altar at Shokang Lhakhang	0.164	Cofunded with RGOB
116	Phongmey Gewog, Tashigang	2013-14	Development of Ground at Phongmey Lhakhang	0.164	Cofunded with RGOB

117	Phongmey Gewog, Tashigang	2013-14	Construction of Kyoenyer'S Residence at Momnangkhar Lhakhang	0.164	Cofunded with RGOB
118	Phongmey Gewog, Tashigang	2013-14	Development of Ground at Demkhar Lhakhang	0.164	Cofunded with RGOB
119	Phongmey Gewog, Tashigang	2013-14	Construction of Pavilion at Lem Lhakhang	0.164	Cofunded with RGOB
120	Phongmey Gewog, Tashigang	2013-14	Construction of Kyoenyer'S Residence at Karmagoen Lhakhang	0.161	Cofunded with RGOB
121	Bumdeling Gewog, Tashi Yangtse	2014-15	Construction of Kitchen at Nangten Lhakhang	0.468	RGOB & GDG
122	Bumdeling Gewog, Tashi Yangtse	2014-15	Electrical Fencing at Betshamang Village	0.098	
123	Bumdeling Gewog, Tashi Yangtse	2014-15	Construction of RCC Bridge and Maintenance of Farm Road From Tshaling to Gangkhardung	1.000	RGOB & GDG
124	Jamkhar Gewog, Tashi Yangtse	2013-14	Construction of Caretaker'S House and Retaining Wall	0.500	GDG and RGoB
125	Jamkhar Gewog, Tashi Yangtse	2013-14	Construction of Farm Road From Kangduma to Tachema(Spillover) 4Km	0.500	GDG and RGoB
126	Teodtsho Gewog, Tashi Yangtse	2013-14	Construction of Choekhang at Manam	0.320	GDG & gewog capital budget
127	Langthel Gewog, tongsa	2013-14	Construction of Wangling Fram Road	1.182	Co funded by RGoB
128	Nubi Gewog, tongsa	2013-14	Construction of Gewog Store and Retaining Wall at Bemii	0.500	Budget available on gewog activity
129	Goseling Gewog, Tsirang	2013-14	Constructio of Lam'S Residence	0.698	Planned actvity co-funded with GDG
130	Tsirangteod Gewog, Tsirang	2013-14	Improvement of Power Tiller Track (Jingav)	0.710	NU.10,000 RGOB
131	Bjena Gewog, W/Phodrang	2013-14	Improvement of Farm Road From Thembakha to Lamto	0.350	Co funded by RGoB
132	Bjena Gewog, W/Phodrang	2013-14	Improvement of Farm Road From Thembakha to Balakha	0.300	Co funded by RGoB
133	Bjena Gewog, W/Phodrang	2013-14	Improvement of Farm Road From Pechu to Pangmarpo	0.098	Co funded by RGoB
134	Bjena Gewog, W/ Phodrang	2013-14	Improvement of Farm Road From Menchuzhung to Balakha	0.200	Co funded by RGoB
135	Bjena Gewog, W/Phodrang	2013-14	Renovation of Irrigation Channel at Wachev	0.052	Co funded by RGoB
136	Bjena Gewog, W/Phodrang	2014-15	Renovation of Lachu, Wochu and Key-Yuwa Irrigation Channel	0.422	Co funded by RGoB
137	Dangchhu Gewog, W/Phodrang	2013-14	Re-Roofing of Zhabji Lhakhang	0.100	RGOB- 100000
138	Dangchhu Gewog, W/Phodrang	2013-14	Construction of Kitchen at Gaydra Goenpa Lhakhang	0.100	RGOB- 100001
139	Dangchhu Gewog, W/Phodrang	2013-14	Improvement of Dendupcholing Lhakhang	0.500	RGOB-2 million
140	Gasetshowogm Gewog,	2013-14	Renovation of Irrigation Channel From Janulum to Shingkhey	0.050	Co funded from gewog normal budget
141	Kazhi Gewog, W/ Phodrang	2013-14	Renovation of Irrigation Channel at Goendeb	0.050	Co funded GDG-5000,RGOB-5000
142	Kazhi Gewog, W/Phodrang	2013-14	Renovation of Irrigation Channel at Komathrang	0.050	GDG-36464,RGOB-0001
143	Kazhi Gewog, W/Phodrang	2014-15	Rehabilation of RWSS at Dragten	0.200	Total 500000. co- funded 300000 from GDG
144	Kazhi Gewog, W/Phodrang	2014-15	Improvement of Farm Road From Chuchuna to Gewog Centre	0.525	Paid TD/DA for done operator
145	Rubesa Gewog, W/Phodang	2013-14	Improvement of Farm Road From Nyzergang to Rutokha	0.500	Planned.RGOB-600000
146	Sephu Gewog, W/Phodrang	2013-14	Major Renovation of Bumilog Lhakhang	0.600	Cofunded

147	Sephu Gewog, W/Phodrang	2013-14	Rehabilitation of RWSS at Gangchukha	0.274	Planned. co funding normal budget
148	Sephu Gewog, W/Phodrang	2014-15	Construction of Bailey Bridge at Darliog	1.000	Planned for FR const. CD a/c=150000
149	Sephu Gewog, W/Phodrang	2013-14	Construction of Farm Road From Dogayphu to Dolavla	1.769	Planned. co funded 12 million by GT
150	Thedtsho Gewog, W/Phodrang	2013-14	Development of Parking and Construction of Retaining Wall at Gewog Centre	0.250	Co funded,planned
151	Thedtsho Gewog, W/Phodrang	2014-15	Construction of Guest House and toilet at Baio Lhakhang	0.100	Built by other stakeholders

Unpliable/Not useable farm roads					Annexure-V	
Sl.No	Name of Gewog	Year	Activity	Expenditure	Condition of the assets created	No.of household intended to benefit
1	Chhumei Gewog, Bumthang	2013-14	Connection of Urook -Buli Farm Road - Cremation Road	0.400	Not Usable/Non Pliable	49
2	Tang Gewog, Bumthang	2013-14	Construction of Farm Road In Kuenzangdrak and Pangshing	0.500	Not Usable/Non Pliable	33
3	Dujei Gewog, Dagana	2014-15	Construction of Farm Road from Minchuna to Thimtama.	1.000	Not Usable/Non Pliable	35
4	Dujei Gewog, Dagana	2014-15	Construction of Farm Road from Yongsibi to Gewog Center	0.500	Not Usable/Non Pliable	113
5	Khebisa Gewog, Dagana	2013-14	Construction of Farm Road from Gumla to Kekana	1.900	Not Usable/Non Pliable	69
6	Lajab Gewog, Dagana	2014-15	Construction of Farm Road from Laja GC to Balung	1.380	Not Usable/Non Pliable	30
7	Tseza Gewog, Dagana	2013-14	Construction of Farm Road from Menchuna to Jangsagang	1.500	Not Usable/Non Pliable	18
8	Geonkhateod Gewog, Gasa	2014-15	Formation Cutting of Tsebgang Farm Road	0.286	Not Usable/Non Pliable	11
9	Geonkhateod Gewog, Gasa	2014-15	Formation Cutting of Thangkha - Zana Farm Road	0.183	Not Usable/Non Pliable	7
10	Gakidling Gewog, Haa	2014-15	Construction of Farm Road from Karberater to Chukhangsum	0.800	Not Usable/Non Pliable	37
11	Yangnyer Gewog, Tashigang	2014-15	Construction of Farm Road from Durung-Narang/Gomchu	2.000	Not Usable/Non Pliable	24
12	Barshong Gewog, Tsirang	2014-15	Construction of FR from Manidangra to Gewog office Via Barshongtoed	1.600	Not Usable/Non Pliable	248
13	Goseling Gewog, Tsirang	2014-15	Construction of Access Road from Dog Point to Goseling Community School	0.639	Not Usable/Non Pliable	12
14	Pataley Gewog, Tsirang	2013-14	Conversion of RNR office to Gewog Guest House	0.150	Not Usable/Non Pliable	335
15	Tsholingkhar Gewog, Tsirang	2014-15	Construction of Kapazhing Farm Road	1.192	Not Usable/Non Pliable	50
16	Dangchhu Gewog, Wangdue	2014-15	Construction of Farm Road from Lumju to Taksa	0.700	Not Usable/Non Pliable	21
17	Gasetshowogm Gewog, W/Phodrang	2014-15	Construction of Farm Road from Basochu to Mephina	0.867	Not Usable/Non Pliable	14
18	Nyisho Gewog, W/Phodrang	2014-15	Construction of Gotsa Farm Road	0.632	Not Usable/Non Pliable	12
19	Nyisho Gewog, W/Phodrang	2014-15	Construction of Chedalo Farm Road	0.800	Not Usable/Non Pliable	6
20	Nyisho Gewog, W/Phodrang	2014-15	Construction of Lhakhang Thangka Farm Road	0.300	Not Usable/Non Pliable	3
21	Sephu Gewog, W/Phodrang	2014-15	Construction of Farm Road at Serthang Village	0.400	Not Usable/Non Pliable	8
22	Sephu Gewog, W/Phodrang	2014-15	Construction of Farm Road at Longtoed Village	0.300	Not Usable/Non Pliable	8

Non- Compliance to GDG Guidelines 2014					Annexure VI
Sl. No	Name of Gewog	Dzongkhag	Year	Activity	Expenditure
1. Recurrent Expenditure					
1	Lunana	Gasa	2013-14	Payment of Porter Charges for office Stationaries	0.029
1	Thedthso	Wangdue	2013-14	Training on community based disaster risk management	0.1
2. Activities related to celebrations					
1	Lingzhi	Thimphu	2013-14	Expansion of Sports Facilities at Gangyul	0.0670
2	Lingzhi	Thimphu	2013-14	Expansion of Sports Facilities at Chebisa	0.0659
3	Samteyling	Sarpang	2014-15	Construction of Archery Range	0.0300
4	Katsho	Haa	2014-15	Payment to Dzongkhag dancer	0.0750
5	Bji	Haa	2014-15	Payment to Dzongkhag dancer	0.0640
3. GDG activities implemented without GT Endorsement					
1	Geonkhamed Gewog, Gasa	Gasa	2014-15	Maintenance of Sibjigoenpa Lhakhang	0.209
2	Geonkhamed Gewog, Gasa	Gasa	2014-15	Maintenance of Choeding Goenpa	0.210
3	Geonkhamed Gewog, Gasa	Gasa	2014-15	Construction of Public Kitchen at Khailo Lhakhang	0.084
4	Geonkhateod Gewog, Gasa	Gasa	2014-15	Maintenance of Gewog Office	0.057
5	Chengmari Gewog, Samtse	Samtse	2013-14	Construction of Market Shed at Hartkhola	0.308
6	Chengmari Gewog, Samtse	Samtse	2013-14	Construction of 3 Units Classroom Block at Dipujhora ECR	0.912
7	Chengmari Gewog, Samtse	Samtse	2013-14	Construction of Storm Water Drain at Kirney ECR	0.780
8	Chengmari Gewog, Samtse	Samtse	2014-15	Construction of Tent at Moelam Chenmo	0.200
9	Chengmari Gewog, Samtse	Samtse	2014-15	Construction of RWSS at Khambari	0.250
10	Chengmari Gewog, Samtse	Samtse	2014-15	Construction of Farm Road at Tinteray	1.009
11	Chengmari Gewog, Samtse	Samtse	2014-15	Construction of Garigaon Farm Road	0.199
12	Chengmari Gewog, Samtse	Samtse	2014-15	Construction of Hathkhola Farm Road	0.200
13	Chengmari Gewog, Samtse	Samtse	2014-15	Clearing of Lamjumsa Farm Road	0.099

14	Chengmari Gewog, Samtse	Samtse	2014-15	Maintenance of Irrigation Channel Kirney	0.041
15	Biru Gewog, Samtse	Samtse	2013-14	Gewog Development Grant	1.900
16	Tendu Gewog, Samtse	Samtse	2013-14	Renovation of Primary Classroom Block at Tendu HSS	0.332
17	Tendu Gewog, Samtse	Samtse	2013-14	Renovation of Water Tank at Tenduthang	0.042
18	Tendu Gewog, Samtse	Samtse	2013-14	Rehabilitation of RWSS at Tendu-B	0.131
19	Tendu Gewog, Samtse	Samtse	2014-15	Construction of Additional Classroom at Bindu CPS	0.264
20	Tendu Gewog, Samtse	Samtse	2014-15	Ground Development at Dzongsar Primary School	0.226
21	Tendu Gewog, Samtse	Samtse	2014-15	Construction of Opd at Tashicholing Hospital	0.300
22	Tendu Gewog, Samtse	Samtse	2014-15	Procurement of Hdpe Pipe at Tendu B RWSS	0.129
23	Tendu Gewog, Samtse	Samtse	2014-15	Procurement of Hdpe Pipe for Jumsa RWSS	0.048
24	Tendu Gewog, Samtse	Samtse	2014-15	Construction of Rod Bridge at Amalay	0.050
25	Lauri Gewog, Samdup Jongkhar	Samdrup Jongkhar	2014-15	Supply of Apple Seedling at Tshothang Chiwog	0.400
26	Samrang Gewog, Samdup Jongkhar	Samdrup Jongkhar	2014-15	Construction of Machinery Shed	0.436
27	Dagala Gewog, Thimphu	Thimphu	2013-14	Procurement of Waste Disposal Bins	0.200
28	Dagala Gewog, Thimphu	Thimphu	2013-14	Water Supply for Resettlement at Chamgang	0.469
29	Dagala Gewog, Thimphu	Thimphu	2013-14	Construction of Approach Road to Chamgang Resettlement	1.300
30	Ganyey Gewog, Thimphu	Thimphu	2013-14	Construction of Farm Road at Damteykha	1.997
31	Wangdue Phodrang	Thimphu	2014-15	Rehabilitation of RWSS at Kago/Lamga	0.108

Deficiency in Financial Management
Annexure-VII
1. Closed work

Sl no	Dzongkhag	Gewog	Activities	Vr.No & date	Completion date	Amount	Remarks
1	Thimphu	Kawang	Maintenance of Farm road at Begena and construction of irrigation channel at Zhoshel	DV 10.1 dt 06/10/2015	7/8/2015	543,279	Balance amount of Nu 5,672 deposited to budget fund account vide cheque no 181324 dt 06/10/2015
2	Gasa	Lunana	Consturction of Lam Lhakhang at Tsojong Dzong	JV 6.1 dt 29/06/2015	Not completed	700,000	1. Amount kept in the draft form without fulfilling the pre-requisit of close work 2. Out of the 700000, Nu. 267,272 had been spend on the construction of Cantiliver Bridge at Ledhi.
3	Haa	Katsho	Construction of Wangtsa Lhakhang	JV 6.3 dt 30/06/2015		25,000	Amount kept in the draft form without fulfilling the pre-requisit of close work
4	Wangdue	Gangtey	Maintenance of existing meeting hall	6.22 dt 29/06/2015	6/23/2015	692,733	Kept as closed work
5	Wangdue	Gangtey	Construction of barbed wire fencing at cremation ground	6.20 dt 29/06/2015	6/20/2015	224,553	Kept as closed work
6	T/Yangtse	Ramjar	Construction of Dining Hall with caretaker House at Doejam Drodanchiling Lhakhang	DV. 3.8 dated 23.03.2015		750,000	Amount was deposited into Refundable Deposit Account for future payment

2. Wrong booking

Sl. no	Dzongkhag	Gewog	Activity Booked	Vr.No & date	Amount	Actual activity exp. Incurred
1	Haa	Bjee	Expenditure on Structure-Buildings	Dv. 6.33 dt 25/06/2015	64,000	Payment made to dancers
2	Haa	Eusu	Reconstriuction of Payakha Lhakhang(Spill Over Work)	Dv 23 dt 24/06/2015	25,000	Payment made to dancers
3	Haa	Sama	Construction of chorten in Chotegang in Norbugang	Dv 23 dt 24/06/2015	88,000	Payment made to dancers
4	Haa	Katsho	Blacktopping of Existing feeder road from Imtart Hospital to Wangtsa	Dv 6.10 dt 24/06/2015	75,000	Payment made to dancers

5	Gasa	Lunana	Consturction of Lam Lhakhang at Tsojong Dzong		267,272	Constuction of cantilever bridge at Ledhi
3. Non Re-appropriation						
SI no	Dzongkhag	Gewog	Activity booked	Vr & date	Amount	Actual activity
1	Wangdue Phodrang	Kazhi	Construction of farm road from Chuchuna to gewog centre	6.21 dt 29/06/2015	11/14/1979	Improvement of farm road from gewog centre to Nahi Singmo Norbu in 2013-2014
2	Wangdue Phodrang	Kazhi	Construction of Lumchey farm road	6.16 dt 25/06/2015	5/15/2721	Construction of farm road from Chuchuna to gewog centre
3	Wangdue Phodrang	Kazhi	Improvement of Lul Farm road	6.44 dt 30/06/2014	1/31/2004	Supplemnted theexpenditure on construction of Etoneysa farm road funded from normal gewog budget
4	Wangdue Phodrang	Kazhi	Maintance of Damthang ECR and Kazhi Primary School	6.23 dt 29/06/2015	11/7/1955	Hiring of machine for maintenance of Barmishong farm road
5	Wangdue Phodrang	Phangyul	Construction of fram road from Dagagoenpa to Dangchula		7/30/2447	Construction of tolet at Dagay Goenpa
6	Gasa	Goenkhato ed	Maintenance of Tsherikha Lhakhang	JV. 6.9 dt 29/06/2015 JV. 6.8 JV. 6.20	7/30/2447	Procurment of religious items
7	Gasa	Goenkhato ed	Soling of Choli and Mani farm roads	6.22 dt 26/06/2014	7/25/2766	Construction of Drubdey Lopen's residence at Zapsel Goenpa
8	Gasa	Goenkhato ed	Soling of Baychu farm road	6.10 dt 22/06/2015	11/22/2219	Soling of approach road at gewog centre
9	Gasa	Goenkhato ed	Soling of Baychu farm road	JV. 6.4 dt. 10/06/2015	5/29/1946	Formation cutting of Tshangkha
10	Samtse	Biru Gewog	Construction of dinning hall at Phunsum CPS		2/27/2995	RWSS at RNR

11	Samtse	Biru Gewog	Maintenance of Chespani, Taley & Kopi Farm Road		2/6/2442	Construction of farm road at Hatikharka (RGoB)
12	Samtse	Biru Gewog	Renovation/construction of RWSS at Manidangra (RGoB)		1/16/2417	Construction of RWSS at gewog office and RNR (GDG)
13	Samtse	Dumtoed Gewog	Disaster Relief Activities		10/14/2173	Contribution to Doga Lhakhang, Dorokha

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