



## **A call to rationalise in country travel claims**

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Of the 10 recommendations the Royal Audit Authority (RAA) made to the finance ministry on in-country travel claims, six are partially implemented.

The RAA had pointed out weak administrative, supervisory and monitoring controls on in country travel claims.

Three recommendations were not implemented and one is in the process of being implemented.

The RAA, while auditing travel and daily allowances (TA/DA) claims of civil servants in the agriculture ministry, Paro, Punakha and Thimphu dzongkhags for the financial year 2016-17 uncovered that civil servants made table tours or fictitious tours.

It found that officials had claimed TA/DA amounting to Nu 1.110 million (M) without actually travelling or travels for which TA/DA was inadmissible.

The RAA recommended the finance ministry to rationalise the TA/DA rules, 'dholam' and porter-pony system and standardise the distance between places, and make submission of tour reports mandatory.

It also recommended producing vehicle registration document for mileage claim, adhering to procedures to approve travel claims, and proper coordination between the controlling and disbursing officers.

RAA justified that the recommendations are aimed at improving the system.

According to a review report, TA/DA rules should be rationalised since the extant rules of the travel distance of 10km and tour duration of eight hours and above for TA/DA entitlements are not rational anymore.

It stated that the rule encouraged civil servants to resort to manipulative practices and irrational claims. "Since DA rates also cover the cost of accommodation, it is not rational to pay full DA for tours not involving night halts and only 50 percent of DA may be appropriate."

It also stated that the distance of farther than 10km might no longer be relevant in view of increased road connectivity and means for transportation. RAA recommended the need to increase the minimum travel distance and not permit night halts for tours within revised minimum distance but exercise due prudence to ensure cost effective options.

It recommended to not permit individual mileage claims in team travels or use pool vehicle or vehicle pooling to minimise cost, revise rules to stop payment of DA for carrying out works of routine nature that could be performed with few hours such as delivery of letters, depositing cheques, payment of utility bills and obtaining signatures.

RAA recommended that DA claims by drivers assigned to garbage trucks, septic tank trucks, pick and drop buses, ambulance, going to and from Paro airport should be rationalised.

The implementation of the recommendation is in process, as the finance ministry has written to the Royal Civil Service Commission (RCSC) to review and implement it.

The report stated that the finance ministry is awaiting RCSC's response.

The RAA also asked the finance and home ministries to rationalise the 'dholam' and porter-pony system as most gewogs are connected with roads and there would be lesser places that entail travel using porter and pony for more than eight hours.

It also recommended that a proper inventory of motorable roads be maintained and updated.

The recommendation was, however, not implemented.

Another recommendation that was not implemented is the standardisation of distance between places, according to the report.

It stated that the existing road mapping of Road Safety and Transport Authority (RSTA) and dzongkhags are not comprehensive and that the finance and home ministries should have a clear road mapping showing details of distances for various places including gewogs and chiwogs.

The recommendation for the need to produce vehicle registration document for mileage claim was also not implemented.

The report stated that as per RCSC's notification on the amendment of section 16.6.6 of the Bhutan Civil Service Rules (BCSR), civil servants are not required to produce vehicle registration documents while claiming mileage. The provision allows a civil servant to claim undue mileage irrespective of whether they own or use their private vehicles.

RAA's recommendation for the need to submit tour report as work performed during tour and a basis for verification of claims is partially implemented, as finance ministry issues notification to all budgetary agencies on compliance to the relevant rules and regulations.

The other partially implemented recommendation is the need for relevant employees to travel and align the travel with job responsibilities. "It is essential for agencies to ensure that travel plans accord with the individual work plan. Travel should be permitted only if required by the job and not as incentives," the report stated.

RAA also recommended proper coordination between the controlling and disbursing officers, stating supervisors should conduct a periodic monitoring of the travels made by the employees. It was also partially implemented.

It also recommended proper monitoring and control of travel, as there is no system of monitoring, which gives room for claiming TA/DA without proper performance of duties and even remaining absent from their duty stations.

RAA stated travel budget should be used prudently, as most of the agencies exhaust their travel budget before the year-end because officials made travels not directly related to their job responsibilities. “Officials were also paid to and fro mileage on a daily basis for traveling to places like Paro and Thimphu along with full DA, which indicates lack of prudence in managing travel budget.”

The recommendations were considered partially implemented as the finance ministry had issued an office order and even uploaded it on the ministry’s website.

Meanwhile, auditors said that most of the recommendations would be taken care of if the Parliament endorses the recent Pay Commission’s recommendations.

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