

RAA finds irregularities in payment of DSA to health officials

🕒 April 14, 2018

Observes that the practice of inflating grades, inadmissible payment and overlapping claim dates to claim DSA for international funded projects was rampant

The Royal Audit Authority (RAA) has found several irregularities in payment of daily subsistence allowance (DSA) to health officials during the review of two international organisation funded projects implemented by the health ministry.

It was learnt that about 34 health officials were found to claim DSA at inflated grades resulting in excess payment of Nu 417,572. This was observed while reviewing the expenditures pertaining to in-country trainings or workshops the ministry conducted under the WHO funded projects during the financial year 2016-17.

During the review of the UNFPA funded project, the RAA observed irregular payments of travel expenses to eight health officials at higher grades resulting in excess payment of Nu 26,135.

Health assistants and dzongkhag health officials were found to be involved in claiming DSA at inflated grades.

Kuensel learnt that the irregularity was noted during the verification of the position levels as per the Civil Service Information System with individual travel claim bills of the staff.

Based on the documents, sources said that such incidences seem intentional.

The RAA has pointed out that these lapses have occurred due to the failure of the training coordinators, programme managers and accounts personnel in exercising due diligence while verifying and passing the claims for disbursements.

Sources said that accounts personnel justified that it is difficult to verify the positions and levels of the officials with many programmes going-on and many officials claiming allowances.

The RAA recommended the ministry to recover the excess payment and deposit into the audit recoveries account within the auditing technical release date beyond which penalty at 24 percent per annum will be levied as per Finance and Accounting Manual 2016.

It also recommended the project management to review the circumstances that led to making such claims by the officials besides taking administrative actions against the officials involved.

Besides recovering the amount from the individual and depositing into the audit recoveries account, the ministry informed the RAA that it would issue an office order to mention their designations along with the position level in the release letter to ensure that such lapses do not occur in future.

While cross verifying the in-country travel expenses paid from different projects, the RAA also found many cases of overlaps in TA/DA claims with same officials claiming DSA from different projects for the same dates or periods. RAA states that this indicates there was no proper co-ordination among the programme managers and the accountants and weakness in internal controls.

The double payment of Nu 37,000 to eight health officials should be recovered and deposited into audit recoveries account.

The RAA also found inadmissible DSA payment of Nu 40,500 were made to officials for training from JDWNRH, which it observed is not recognised as a training institute by the Royal Civil Service Commission (RCSC) and the labour ministry.

It noted that the UNFPA project had carried out Intrauterine Device training for medical personnel for 27 days under Reproductive Health programme at the JDWNRH.

The RAA found that the officials were paid DSA of Nu 1,000 a day for the entire duration in deviation to Bhutan Civil Service Rules (BCSR) 2012 as the institute is not recognised as a training institute by the relevant agency. This resulted in inadmissible payment of Nu 40,500.

In absence of document certifying the JDWNRH as a recognised institute by the relevant agency in line with the BCSR 2012, the RAA stated that the payment of DSA of Nu 1,000 per day to participant was not justifiable.

The RAA recommended to seek further clarification from the RCSC and the labour ministry and report to the RAA, otherwise excess payment of DSA should be recovered. It stated that the project management should also ensure that the payment of Nu 1,000 a day DSA is paid, only if the training is conducted in a recognised institution to avoid such lapses in future.

The project management sought clarification from the RCSC and the labour ministry where they were informed the two agencies do not accredit the medical institute, the MoU signed between the MoH and JDWNRH and the letter of accreditation from Bhutan Medical and Health Council.

According to sources, similar issues were observed in almost all the projects implemented by the health ministry and that even if the amount claimed was less, the practice was rampant.