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ROYAL AUDIT AUTHORITY

ANNUAL AUDIT REPORT 2023-2024



VOLUME - II

STATUS OF AUDIT OBSERVATION AS ON 30TH JUNE 2024

REPORTING ON ECONOMY, EFFICIENCY & EFFECTIVENESS IN THE USE OF PUBLIC RESOURCE

Category 1: Fraud and Corruption

Sl. No.	Agency	AIN	Ob. No.	Code	Observation Title	Amount			Status
						Accountable	Recovered/ Restituted/ Resolved	Balance	
1	State Trading Corporation of Bhutan Limited (including Phuentsholing Regional Office & 3 Fuel Outlets)	COAD-2023-208	18 Apollo, Thimphu	1.2.3	Shortage in Stock Nu. 1,206,371.94 (1.2.3)	719,461.990	719,461.990	-	Not Settled
2	State Trading Corporation of Bhutan Limited (including Phuentsholing Regional Office & 3 Fuel Outlets)	COAD-2023-208	18 Apollo, P/Ling	1.2.3	Shortage in Stock Nu. 1,206,371.94 (1.2.3)	486,909.950	486,909.950	-	Not Settled
3	Bhutan Taxi Association, Thimphu	COAD-2024-36	1	1.1.2	Maintenance of multiple Cash Receipt booklet (1.1.2)	-	-	-	Not Settled
4	Dzongkhag Administration, Bumthang including Gewogs	OAAGB-2023-388	1	1.2.2	Misappropriation from Stipend – Nu. 1,266,849.00 (1.2.2)	1,266,849.000	-	-	Not Settled
5	Dzongkhag Administration, Bumthang including Gewogs	OAAGB-2023-388	12	1.2.2	Anomalies in the collection of water charges dues from consumers – Nu. 234,012.00	234,012.000	251,861.020	-	Settled
6	Dzongkhag Administration, Mongar including Dungkhag and Gewogs	OAAGB-2023-429	16.2	1.2.4	Irregular payment of transportation cost – Nu. 35,000.00 (1.2.4) I	35,000.000	-	35,368.220	Not Settled
7	Dzongkhag Administration, Mongar including Dungkhag and Gewogs	OAAGB-2023-429	16.4	1.2.4	Payment without complete documentation – Nu.242,364.00 (1.2.4)	242,364.000	-	244,913.800	Not Settled
8	Dzongkhag Administration, Samtse including Dungkhags & Gewogs	OAAGPL-2023-357	1.1 (1)	1.2.2	Misappropriation of COVID testing charges collected from inbound foreign Travelers under Tashicholing Dungkhag– Nu.2,299,000.00 (1.2.2)	2,299,000.000	268,058.300	3,290,934.150	Settled

9	Dzongkhag Administration, Samtse including Dungkhags & Gewogs	OAAGPL-2023-357	1.2	1.2.2	Misappropriation of COVID testing charges collected from inbound foreign Travelers under Tashicholing Dungkhag- Nu.2,299,000.00 (1.2.2)	110,000.000	110,000.000	-	Settled
10	Dzongkhag Administration, Samtse including Dungkhags & Gewogs	OAAGPL-2023-357	2	1.2.6	Payment made without execution of work for Maintenance of HVAC and lift system at Samtse General Hospital - Nu.1,057,100.00 (1.2.6)	1,057,100.000	-	1,146,070.170	Not Settled
11	Dzongkhag Administration, Samtse including Dungkhags & Gewogs	OAAGPL-2023-357	24.1	1.2.6	Excess payment due to non-execution of works - Nu. 394,500.00 (1.2.6)	394,500.000	394,500.000	-	Settled
12	Dzongkhag Administration, Samtse including Dungkhags & Gewogs	OAAGPL-2023-357	1.2	1.2.2	Misappropriation of COVID testing charges collected from Inbound Bhutanese Travelers under Dzongkhag Administration- Nu.110,000.00 (1.2.2)	30,025.000	30,025.000	-	Not Settled
13	Dzongkhag Administration, Haa including Dungkhag & Gewogs	OAAGPL-2023-408	10	1.2.6	Non-execution of RRM wall for the Construction of Puduna Meeting Hall at Samar Gewog - Nu. 27,039.58	27,039.580	27,039.580	-	Settled
14	Dzongkhag Administration, Haa including Dungkhag & Gewogs	OAAGPL-2023-408	9	1.2.6	Non-Execution of RRM Wall at Tshoshikha Farm Road - Nu. 276,845.46 (1.2.6)	79,757.000	79,757.000	-	Not Settled
15	Dzongkhag Administration, Pemagatshel including Dungkhag & Gewogs	OAAGSJ-2023-348	4.3	1.2.8	Use of personal bank account to deposit sales proceeds (1.2.8)	-	-	-	Not Settled
16	Dzongkhag Administration, Pemagatshel including Dungkhag & Gewogs	OAAGSJ-2023-348	4.5	1.2.2	Misuse of sales proceeds - Nu. 4,738,062.90 (1.2.2)	4,738,062.900	-	-	Not Settled
17	Dzongkhag Administration, Dagana including Dungkhag & Gewogs	OAAGTS-2023-424	14	1.2.3	Payment without supporting documents - Nu. 364,000.00	364,000.000	-	386,258.850	Not Settled
18	Royal Bhutan Consulate, Kolkata, India	SCD-2023-345	1	1.2.2	Cash shortage - Nu. 40,559.00 (1.2.2)	40,559.000	48,693.020	-	Not Settled

19	Thromde Administration, Thimphu	SCID-2023-115	1.1	1.2.2	Shortage of Cash - Nu. 407,077.10 (1.2.2)	407,077.100	-	407,077.100	Not Settled
20	Thromde Administration, Thimphu	SCID-2023-115	1.2	1.2.2	Non-accountal of non-revenue money receipts and possible misappropriation of amount - Nu. 655,082.00 (1.2.2)	655,082.000	375,155.000	327,180.190	Not Settled
21	Thromde Administration, Thimphu	SCID-2023-115	2.1	1.2.3	Deposit of government funds into the personal savings account - Nu.440,276.00	440,276.000	-	502,807.250	Not Settled
22	Thromde Administration, Thimphu	SCID-2023-115	2.4	1.2.1	Granting of e-PEMS access rights to Accountant during EOL (1.2.1)	1,072,344.000	-	-	Not Settled
23	Department of Education Programs, Ministry of Education and Skills Development	SoCD-2024-68	1	1.2.2	Retention of government money in the personal savings account resulting into temporary misuse of funds- Nu. 1,063,000.00	1,063,000.000	-	-	Settled
Total						15,762,419.520	2,791,460.860	6,340,609.730	

Category 2: Non-Compliance to Laws, Rules and Regulations

Sl. No.	Agency	AIN	Ob. No.	Code	Observation Title	Amount			Status
						Accountable	Recovered/ Restituted/ Resolved	Balance	
1	State Trading Corporation of Bhutan Limited (including Phuentsholing Regional Office & 3 Fuel Outlets)	COAD-2023-208	7	2.1.22	Discount granted beyond delegation of power for sales of vehicles	-	-	-	Settled
2	State Trading Corporation of Bhutan Limited (including Phuentsholing Regional Office & 3 Fuel Outlets)	COAD-2023-208	11	2.1.19	Huge Outstanding Dues for Tata Division	-	-	-	Not Settled
3	State Trading Corporation of Bhutan Limited (including Phuentsholing Regional Office & 3 Fuel Outlets)	COAD-2023-208	16	2.1.19	Huge Outstanding Dues for the Eicher Division (2.1.19)	-	-	-	Not Settled
4	Bhutan Postal Corporation Limited	COAD-2023-230	3.1	2.1.21	Non-collection of annual rental and penalties thereof Nu.16,325,260.00 (2.1.21)	16,325,260.000	-	16,325,260.000	Not Settled
5	Bhutan Postal Corporation Limited	COAD-2023-230	3.2	2.2.38	Non-compliance to the renewal Notification (2.2.38)	-	-	-	Settled
6	Bhutan Postal Corporation Limited	COAD-2023-230	3.3	2.2.38	Incomplete maintenance of Customer details (2.2.38)	-	-	-	Settled
7	Bhutan Postal Corporation Limited	COAD-2023-230	4.1	2.1.3	Payment of quarantine and medical expenses of the Indian labour by BPLC instead of Contractor (2.1.3)	-	-	-	Settled
8	Bhutan Postal Corporation Limited	COAD-2023-230	4.2	2.1.3	Excess payment for truss work Nu 233,552.76 (2.1.3)	233,552.700	256,127.330	-	Settled
9	Bhutan Postal Corporation Limited	COAD-2023-230	4.3	2.1.3	Excess payment for fixing TMT in RCC works Nu.2,95,680.00. (2.1.3)	295,680.000	346,617.970	-	Settled
10	Bhutan Postal Corporation Limited	COAD-2023-230	4.4	2.1.3	Overpayment for pre-painted galvanized steel sheet Nu. 52,736.00 (2.1.3)	52,736.000	57,833.330	-	Settled
11	Bhutan Postal Corporation Limited	COAD-2023-230	4.5	2.2.38	Delay in completion of work despite repeated time extension (2.2.38)	-	-	-	Not Settled

12	Bhutan Postal Corporation Limited	COAD-2023-230	4.6	2.1.3	Double Payment on Construction of Shear Wall Nu. 89,727.75 (2.1.3)	89,727.750	98,400.610	-	Settled
13	Food Corporation of Bhutan Limited	COAD-2023-330	1	2.1.20	Write-off of Nu. 25.43 million for loss incurred from Potato and Ginger Buyback without Board/Government Approval (2.1.20)	25,430,000.000	25,430,000.000	-	Settled
14	Food Corporation of Bhutan Limited	COAD-2023-330	3	2.1.15	Delay and partial deposit of revenue into the FCBL Bank Accounts. (2.1.15)	-	-	-	Settled
15	Green Bhutan Corporation Limited	COAD-2023-331	3	2.1.5	Non-adjustment of Tax deduction at source – Nu.747,937.27 (2.1.5)	747,937.270	747,937.270	-	Settled
16	Operation & Maintenance Financial Statements of Mangdechhu Hydroelectric Project Authority	COAD-2023-337	1	2.1.4	Reserve for Employment Obligations were not kept (2.1.4)	21,714,006.250	-	21,714,006.250	Not Settled
17	Construction Financial Statements of Mangdechhu Hydroelectric Project Authority	COAD-2023-338	1	2.1.4	Reserve for Employment Obligations were not kept (2.1.4)	9,517,240.000	-	9,517,240.000	Not Settled
18	Farm Machinery Corporation Limited	COAD-2023-339	i	2.4.1	Non-impairment of trade receivables as per BFRS 9 (2.4.1)	-	-	-	Settled
19	Royal Insurance Corporation of Bhutan Limited including Branch Offices	COAD-2023-343	1	2.3.2	Inaction by Board of Directors to correct the discrepancy in pay fixation (2.3.2)	-	-	-	Settled
20	Royal Insurance Corporation of Bhutan Limited including Branch Offices	COAD-2023-343	2	2.3.2	Discrepancies in pay fixation of June 2023 (2.3.2)	-	-	-	Settled
21	Royal Insurance Corporation of Bhutan Limited including Branch Offices	COAD-2023-343	3	2.3.2	Non-observation of one year duration for annual increments after the promotion (2.3.2)	-	-	-	Settled
22	Bhutan Development Bank Limited	COAD-2023-356	1.ii	2.4.1	Non-Maintaining of Loan to Value (LTV) Ratio (2.4.1)	-	-	-	Settled
23	Electricity Services Division, Bhutan Power	COAD-2023-368	1	2.2.38	Work not executed as per the Deposit Work Guidelines (2.2.38)	-	-	-	Settled

	Corporation Limited, Paro								
24	National Housing Development Corporation Limited Including Liaison Offices	COAD-2023-404	1	2.3.2	Discrepancies in monthly salary for officials appointed on same time (2.3.2)	-	-	-	Settled
25	National Housing Development Corporation Limited Including Liaison Offices	COAD-2023-404	2	2.1.3	Inadmissible payment of labour quarantine cost Nu. 266,598.50 (2.1.3)	266,598.500	-	303,411.070	Settled
26	Bank of Bhutan Limited including all the Branches	COAD-2023-435	1	2.1.22	Excess in ATM Amount (2.1.22)	-	-	-	Settled
27	Bank of Bhutan Limited including all the Branches	COAD-2023-435	2	2.1.22	Shortage in ATM Amount (2.1.22)	-	-	-	Settled
28	Bank of Bhutan Limited including all the Branches	COAD-2023-435	3	2.1.22	Inconsistencies in IPS Plough back (2.1.22)	-	-	-	Settled
29	National Cottage & Small Industries Development Bank Limited	COAD-2023-466	1.ii	2.4.1	Non-Carrying out Timely Follow-up for Loan Recovery has led to high NPL Nu. 141,959,247.22 (2.4.1)	141,959,247.220	-	141,959,247.220	Not Settled
30	Bhutan National Bank Limited including all the Branches	COAD-2023-501	4	2.4.1	Non-conversion of Staff Loans to Commercial rates (2.4.1)	-	-	-	Partially Settled
31	Bhutan National Bank Limited including all the Branches	COAD-2023-501	11	2.4.1	Overdraft Loans Sanctioned Beyond eligible LTV Ratio (2.4.1)	-	-	-	Not Settled
32	Bhutan National Bank Limited including all the Branches	COAD-2023-501	12	2.4.1	Sanction of loans to a client with non-performing loans (2.4.1)	-	-	-	Not Settled
33	Bhutan National Bank Limited including all the Branches	COAD-2023-501	13	2.4.1	Sanction of additional loan without CIB report (2.4.1)	-	-	-	Not Settled

34	Farm Machinery Corporation Limited	COAD-2023-515	1	2.1.16	Non-recoupment of pre-financed amount of Nu. 1,634,509.88 for procurement and installation of Drupthob Thangtong Gyalpo Statue (2.1.16)	1,634,509.880	-	1,634,509.880	Not Settled
35	Farm Machinery Corporation Limited	COAD-2023-515	4	2.1.16	Huge Outstanding/unadjusted advances Nu. 2,070,832.99. (2.1.16)	2,070,832.990	-	2,321,375.420	Settled
36	Farm Machinery Corporation Limited	COAD-2023-515	5	2.1.22	M-BoB transactions without supporting documents Nu. 2,879,302.00 (2.1.22)	2,879,302.000	-	2,879,302.000	Settled
37	Bhutan Livestock Development Corporation Limited (including 3 outlets at Rangthangling, Samrang & Haa)	COAD-2023-531	3.1	2.2.31	Payment made for items not executed Nu. 64,614.83 (2.2.31)	64,614.830	-	69,415.810	Not Settled
38	Bhutan Livestock Development Corporation Limited (including 3 outlets at Rangthangling, Samrang & Haa)	COAD-2023-531	8.1	2.2.31	Payments made for works not executed Nu. 44,858.49 (2.2.31)	44,858.490	-	48,191.500	Not Settled
39	Bhutan Livestock Development Corporation Limited (including 3 outlets at Rangthangling, Samrang & Haa)	COAD-2023-531	10	2.2.38	Non-completion of Construction (work (2.2.38)	-	-	-	Not Settled
40	Bhutan Livestock Development Corporation Limited (including 3 outlets at Rangthangling, Samrang & Haa)	COAD-2023-531	11.1	2.2.32	Excess payment due to a mistake in Computation - Nu. 35,826.29 (2.2.32)	35,826.290	-	38,488.210	Not Settled
41	Bhutan Livestock Development Corporation Limited (including 3 outlets at Rangthangling, Samrang & Haa)	COAD-2023-531	11.2	2.2.31	Payment made for unexecuted of work Nu.44,806.14 (2.2.31)	44,806.140	-	48,135.290	Not Settled

42	Penden Cement Authority Limited, Gomtu	COAD-2024-105	1	2.1.11	Non / Wrong booking of expenditure (2.1.11)	-	-	-	Not Settled
43	Penden Cement Authority Limited, Gomtu	COAD-2024-105	2	2.1.20	Irregular exemptions / write-off (2.1.20)	-	-	-	Not Settled
44	Penden Cement Authority Limited, Gomtu	COAD-2024-105	4	2.4.1	Non-compliance to laws/directives/policies/regulations (2.4.1)	-	-	-	Settled
45	Penden Cement Authority Limited, Gomtu	COAD-2024-105	5	2.2.38	Other non-compliance to procurement of works, goods and services (2.2.38)	-	-	-	Not Settled
46	Bhutan Hydropower Services Limited, Jigmeling, Sarpang	COAD-2024-106	1	2.1.19	Outstanding receivable from customers- Nu. 4,237,934.07	4,237,934.070	3,188,008.000	1,049,926.070	Not Settled
47	Bhutan Hydropower Services Limited, Jigmeling, Sarpang	COAD-2024-106	2	2.1.11	Non-booking/adjustment of advances for purchase of Computer and consumables resultant into understatement of expenditure Nu. 326,492.00 (2.1.11)	326,492.000	307,984.000	18,508.000	Not Settled
48	Respect Educate Nurture and Empower Women	COAD-2024-110	1	2.1.16	Non adjustment of advance Nu 20,000.00 (2.1.16)	20,000.000	20,000.000	-	Settled
49	Bank of Bhutan Limited	COAD-2024-116	3	2.4.1	Extended Provisional Renewal Periods for Overdraft Loans (2.4.1)	-	-	-	Not Settled
50	Bank of Bhutan Limited	COAD-2024-116	4	2.4.1	Non-Compliance with OD Loan Terms and Fund Utilization in Loans Against Supply/Work Orders (2.4.1)	-	-	-	Settled
51	Bank of Bhutan Limited	COAD-2024-116	5	2.4.1	Non-Compliance in Insurance Coverage for OD Loans (2.4.1)	-	-	-	Settled
52	Financial Audit Report of SAARC Business Association of Home-Based Workers (SABAH-Bhutan)	COAD-2024-138	1	2.1.16	Long Due of Advances (Sundry Debtors) (2.1.16)	-	-	-	Not Settled
53	Bhutan Power Corporation Limited (Corporate Office)	COAD-2024-164	2.1	2.2.31	Work executed but not completed (2.2.31)	-	-	-	Not Settled

54	Bhutan Power Corporation Limited (Corporate Office)	COAD-2024-164	3	2.2.28	Work not executed as per the BOQ specification for plan works under Zhemgang Dzongkhag (Sonamthang, Thinleygang & Tingtibi) - Nu. 310,800.00 (2.2.28)	310,800.000	-	314,274.150	Settled
55	Bhutan Power Corporation Limited (Corporate Office)	COAD-2024-164	4.1	2.1.3	Inadmissible payment for restoration of damaged RRM wall - Nu. 71,800.31 (2.1.3)	71,800.310	-	72,602.900	Not Settled
56	State Trading Corporation of Bhutan Limited	COAD-2024-168	1	2.1.22	Debtors Suspense (AIMS 2.1.22)	-	-	-	Not Settled
57	State Trading Corporation of Bhutan Limited	COAD-2024-168	3	2.1.19	Debtors Outstanding For more than 10 years (AIMS 2.1.19)	328,732,101.700	-	328,732,101.700	Not Settled
58	Bhutan Broadcasting Service Corporation Limited, Thimphu	COAD-2024-197	2	2.1.22	Lack of internal control and improper management of Fixed Asset Items and Inventory (2.1.22)	-	-	-	Settled
59	Bhutan Broadcasting Service Corporation Limited, Thimphu	COAD-2024-197	4	2.1.16	Property, Plant and Equipment - Incorrect recording of capitalization date (2.1.16):	-	-	-	Settled
60	Bhutan Broadcasting Service Corporation Limited, Thimphu	COAD-2024-197	3	2.1.16	Long Outstanding and unadjusted advances to vendors/ suppliers/ employees (2.1.16):	1,854,972.290	93,086.130	1,761,886.160	Partially Settled
61	Bhutan Red Cross Society, Thimphu	COAD-2024-216	1	2.1.10	Non-Remittances of Statutory Deductions Nu. 125,837.61 (2.1.10)	125,837.610	-	125,837.610	Not Settled
62	Bhutan Red Cross Society, Thimphu	COAD-2024-216	2	2.1.10	Non-Remittances of TDS deducted from suppliers Nu. 140,802.48 (2.1.10)	140,802.480	-	140,802.480	Not Settled
63	Bhutan Red Cross Society, Thimphu	COAD-2024-216	3	2.1.18	Non-Reconciliation of advances Nu. 188,317.84 (2.1.18)	188,317.840	-	188,317.840	Not Settled
64	Pel Drukdraling Foundation, Thimphu	COAD-2024-226	1	2.4.1	Expenses incurred for Construction of Monastery in Gorina without the land ownership (Nu.1,237,922.00) (5.1.20)	1,237,922.000	-	1,237,922.000	Not Settled
65	Music of Bhutan Research Centre, Thimphu	COAD-2024-227	1	2.3.2	Salary revised without approval of Board of Trustee Nu.75,000.00. (2.3.2)	75,000.000	-	75,000.000	Not Settled
66	Dungsam Cement Corporation Limited, Nganglam	COAD-2024-247	3	2.4.1	Loans and Borrowings (2.4.1, 3.3.5)	-	-	-	Settled

67	State Mining Corporation Limited, Samtse	COAD-2024-248	1.a	2.2.38	Approval for major change in Accounting Policy from Cost Model to Revaluation Model was not sought from DHI resulting into unnecessary waste of SMCL funds of Nu. 909,030.00 (2.2.38)	909,030.000	-	909,030.000	Not Settled
68	State Mining Corporation Limited, Samtse	COAD-2024-248	2	2.2.19	Advance Payments to Khandum Transport & Hiring, Phuentsholing not covered by agreement (2.2.19)	2,498,410.420	-	2,498,410.420	Not Settled
69	Bhutan Livestock Development Corporation Limited, Thimphu	COAD-2024-260	2.1	2.1.22	Inventories not valued as per BAS 2 and Product-wise costing not provided (AIMS NO. 2.1.22)	-	-	0.000	Not Settled
70	Bhutan Livestock Development Corporation Limited, Thimphu	COAD-2024-260	4	2.1.16	Balance due with contract farmers (AIMS No. 2.1.16)	31,843,232.850	-	31,843,232.850	Not Settled
71	Bhutan Postal Corporation Limited	COAD-2024-264	1	2.1.19	Overdue rent collection, Nu. 10.497 million (2.1.19)	10,496,878.280	1,427,185.780	9,069,692.500	Not Settled
72	National Housing Development Corporation Limited	COAD-2024-277	1	2.4.1	Non-Provisioning of Bad and Doubtful Debts as per ECL Module (2.4.1)	-	-	-	Not Settled
73	Bhutan Cricket Council Board, Thimphu	COAD-2024-281	2	2.1.16	Long due of advances Nu. 605,240.43	605,240.430	-	605,240.430	Not Settled
74	Construction Development Corporation Limited Corporate Office including Central Regional Office Gelephu, CDCL Tobjikha & Lingmethang Fleet Office	COAD-2024-34	1.1	2.2.21	Non-deduction of voids on supply of aggregates - Nu. 1,857,988.48 (2.2.21)	1,857,988.480	-	1,857,988.480	Not Settled
75	Construction Development Corporation Limited Corporate Office including Central Regional Office Gelephu, CDCL Tobjikha &	COAD-2024-34	1.2	2.2.21	Non-deduction of voids on supply of sands - Nu. 1,417,234.42	1,417,234.420	-	1,417,234.420	Not Settled

	Lingmethang Fleet Office								
76	Construction Development Corporation Limited Corporate Office including Central Regional Office Gelephu, CDCL Tobjikha & Lingmethang Fleet Office	COAD-2024-34	1.3	2.2.21	Non-deduction of voids on supply of boulders - Nu. 428,015.35 (2.2.21)	428,015.350	-	428,015.350	Not Settled
77	Bhutan Taxi Association, Thimphu	COAD-2024-36	4	2.1.10	Non-deposit of Health Contribution (HC) and Provident Fund (PF) for May and June 2022. (2.1.10)	-	-	-	Not Settled
78	National Pension and Provident Fund including Regional Offices	COAD-2024-67	1	2.4.1	Non-conversion of staff loans to commercial loan after resignation (2.4.1)	-	-	-	Settled
79	National Pension and Provident Fund including Regional Offices	COAD-2024-67	2.1	2.4.1	Inadmissible payment of Cost Escalation for Labours despite the compensation has been already made against the expenditures incurred for importing the labours- Nu. 877,317.42 (2.4.1)	877,317.420	877,317.420	-	Settled
80	National Pension and Provident Fund including Regional Offices	COAD-2024-67	3	2.4.1	Unadjusted Temporary Account Nu. 257,024.33 (2.4.1)	257,024.000	-	257,024.000	Not Settled
81	Bhutan Development Bank Limited including all the Branches	COAD-2024-91	3	2.4.1	Non-capitalization of the FEIF account to its primary account after becoming NPL (2.4.1)	-	-	-	Not Settled
82	Bhutan Development Bank Limited including all the Branches	COAD-2024-91	5	2.4.1	Dormant account not abandoned even after ten years (2.4.1).	-	-	-	Settled
83	Bhutan Postal Corporation Limited (including Regional Offices)	COAD-2024-92	2.4	2.1.22	Inadequacies in the Management of Receivables (2.1.22)	-	-	-	Not Settled
84	Bhutan Postal Corporation Limited (including Regional Offices)	COAD-2024-92	2.5	2.1.3	Excess payment in price adjustment Nu. 1,798,781.04 (2.1.3)	1,798,781.040	-	1,820,070.720	Not Settled

85	Bhutan Postal Corporation Limited (including Regional Offices)	COAD-2024-92	2.6	2.1.3	Excess payment in the dewatering works Nu. 311,969.83 (2.1.3)	311,969.830	-	315,662.190	Not Settled
86	Bhutan Construction & Transport Authority	ECD-2023-355	1	2.2.19	Irregular payment to the supplier - Nu. 179,076.00 [2.2.19]	179,076.000	179,076.000	-	Settled
87	Bhutan Construction & Transport Authority	ECD-2023-355	2	2.1.16	Non-recovery of advances upon termination of contract - Nu. 856,733.60 [2.1.16]	856,733.600	-	999,819.910	Not Settled
88	Bhutan Construction & Transport Authority	ECD-2023-355	3	2.2.36	Pending recovery upon termination of work [2.2.36]	-	-	-	Not Settled
89	Bhutan Construction & Transport Authority	ECD-2023-355	4	2.1.16	Outstanding PW advance – Nu. 241,880.00 (2.1.16)	241,880.000	270,509.580	-	Settled
90	Bhutan Construction & Transport Authority	ECD-2023-355	5	2.2.36	Non-recovery of penalties upon termination of work - Nu. 139,685.42 [2.2.36]	139,685.420	139,685.420	-	Settled
91	Bhutan Construction & Transport Authority	ECD-2023-355	6	2.2.18	PW advance to contractors [2.2.18]	2,294,148.710	-	2,677,303.020	Not Settled
92	Secondary Towns Urban Development (BHU 3674 and 4652)", Department of Infrastructure Development, Ministry of Infrastructure & Transport, Thimphu funded by ADB	ECD-2023-415	1	2.2.30	Non insurance of work as per the contract document - Nu.137,000,000.00 (2.2.30)	137,000,000.000	137,000,000.000	-	Settled
93	Secretariat, Ministry of Agriculture & Livestock	ECD-2023-416	1.5	2.2.28	Construction of open surface drain not as per the specification-Nu. 20,205.00 (2.2.28)	20,205.000	20,205.000	-	Settled
94	Secretariat, Ministry of Agriculture & Livestock	ECD-2023-416	1.6	2.2.28	Whitewash on walls not executed as per the required specification at the site (2.2.28)	-	-	-	Settled
95	Secretariat, Ministry of Agriculture & Livestock	ECD-2023-416	1.7	2.2.28	Doors and window painting works not executed as per the required specification at site (2.2.28)	-	-	-	Settled
96	Secretariat, Ministry of Agriculture & Livestock	ECD-2023-416	1.8	2.2.24	Non-inclusion of electrical and water supply works in the drawing and estimates has resultant in underutilization of pack house structure at site (2.2.24)	-	-	-	Settled
97	Secretariat, Ministry of Agriculture & Livestock	ECD-2023-416	2	2.4.1	Unclaimed escrow money under the Refundable Deposit Account and non-deposit thereof - Nu. 49,155.00 (2.4.1)	49,155.000	49,155.000	-	Settled

98	Waste Management Flagship Programme, Department of Environment, and Climate Change, Ministry of Energy & Natural Resources	ECD-2023-456	2	2.1.16	Outstanding Advances - Nu. 33,709,394.51 (2.1.16)	33,709,394.510	14,069,462.420	23,138,405.300	Partially Settled
99	Department of Industry, Ministry of Industry, Commerce and Employment	ECD-2023-460	1	2.1.16	Non-adjustment of outstanding advances-Nu. 39,071,283.09	39,071,283.090	-	39,071,283.090	Not Settled
100	Department of Industry, Ministry of Industry, Commerce and Employment	ECD-2023-460	2	2.4.1	Unclaimed escrow money under the Refundable Deposit Account and non-deposit thereof - Nu. 8,738,929.28	8,738,929.280	-	8,738,929.280	Not Settled
101	Air Transport Connectivity Project - additional financing (Grant No. 0484)", Department of Air Transport, Paro, Ministry of Industry, Commerce & Employment. Funded by ADB	ECD-2023-461	1.2	2.2.31	Over payment in Construction due to short execution of work at site - Nu. 442,100.00 (2.2.31)	442,100.000	416,100.000	30,325.460	Not Settled
102	Air Transport Connectivity Project - additional financing (Grant No. 0484)", Department of Air Transport, Paro, Ministry of Industry, Commerce & Employment. Funded by ADB	ECD-2023-461	1.5	2.2.38	Providing and fixing of Fire Pumps not as per the specification and non-testing of fire hydrant system at Site-Nu. 750,000.00 (2.2.38)	750,000.000	-	750,000.000	Not Settled
103	Air Transport Connectivity Project - additional financing (Grant No. 0484)", Department of Air	ECD-2023-461	1.7	2.2.38	Non-confirmatory to door specification at Bumthang Domestic Airport (2.2.38)	-	-	-	Not Settled

	Transport, Paro, Ministry of Industry, Commerce & Employment. Funded by ADB								
104	Air Transport Connectivity Project - additional financing (Grant No. 0484)", Department of Air Transport, Paro, Ministry of Industry, Commerce & Employment. Funded by ADB	ECD-2023-461	2	2.1.22	Recoup of funds from ADB for Pre-financing Project activities is still pending-Nu.19,086,000.00 (2.1.22)	19,086,000.000	-	19,086,000.000	Not Settled
105	Air Transport Connectivity Project - additional financing (Grant No. 0484)", Department of Air Transport, Paro, Ministry of Industry, Commerce & Employment. Funded by ADB	ECD-2023-461	1.6	2.2.38	Unjustified payment due to non-preparation of rate analysis for change in item and non-confirmatory to Specification-Nu. 3,069,580.00 (2.2.38)	3,069,580.000	-	3,069,580.000	Not Settled
106	Department of Surface Transport, Ministry of Infrastructure & Transport	ECD-2023-541	1	2.2.17	Late submission of the final DPR resulting into liable liquidated damages amounting- Nu. 114,750.00 (2.2.17)	114,750.000	-	114,750.000	Not Settled
107	Department of Infrastructure Development, Ministry of Infrastructure & Transport	ECD-2023-545	1.1	2.2.31	Payment for unexecuted 12.5 mm Gypsum Board over fiber cement boards works resulting in recoverable amount-Nu. 3,256,464.54 (2.2.31)	3,256,464.540	3,369,950.100	-	Not Settled
108	Department of Infrastructure Development, Ministry of Infrastructure & Transport	ECD-2023-545	1.2	2.2.31	Acceptance of MS square hollow sections railing against Stainless rail with steel grade 304, 16G 1.5mm resulting in cost difference recovery - Nu. 433,144.56 (2.2.31)	433,144.560	448,239.350	-	Not Settled

109	Department of Infrastructure Development, Ministry of Infrastructure & Transport	ECD-2023-545	2.1	2.2.38	Non-execution of kitchen wall tiles as per required drawings and specifications resulting in cost difference recovery - Nu. 52,136.72 (2.2.38)	52,136.720	53,953.630	0.020	Not Settled
110	Department of Infrastructure Development, Ministry of Infrastructure & Transport	ECD-2023-545	3	2.1.16	Non-adjustment of huge outstanding advances - Nu. 340,661,441.34 (2.1.16)	340,661,441.340	-	358,805,163.020	Partially Settled
111	Punatsangchhu Hydroelectric Project Authority - II	ECD-2024-104	1	2.2.35	Short-receipt of washed away and retrievable materials - Nu. 150.00 million (2.2.35)	150,000,000.000	-	1,333,620,000.000	Not Settled
112	Punatsangchhu Hydroelectric Project Authority - II	ECD-2024-104	7.2	2.2.17	Non-levy of liquidated damages - Nu. 768,581.52 (2.2.17)	678,323.290	678,323.290	-	Settled
113	Punatsangchhu Hydroelectric Project Authority - II	ECD-2024-104	11.1	2.2.32	Erroneous conversion from Cum to MT for Item 8.4.2 i: Sand at TRT (2.2.32)	-	-	-	Not Settled
114	Punatsangchhu Hydroelectric Project Authority - II	ECD-2024-104	11.2	2.2.32	Overstatement of rate in the rate analysis for Fore pole 32mm dia. at TRT (2.2.32)	-	-	-	Not Settled
115	Punatsangchhu Hydroelectric Project Authority - II	ECD-2024-104	11.3	2.2.32	Inclusion of Admixture in Rate Analysis of Item 8.2.6 'Concrete M15 backfill at HRT' resulting in inflation of rate (2.2.32)	-	-	-	Not Settled
116	Punatsangchhu Hydroelectric Project Authority - II	ECD-2024-104	12	2.2.32	Erroneous conversion from Cum to MT for Item 7.5.2 i) Sand at HRT resulting in inflation of rates (2.2.32)	-	-	-	Not Settled
117	Punatsangchhu Hydroelectric Project Authority - II	ECD-2024-104	13	2.2.32	Erroneous conversion of weighted average for excavation in tunneling by conventional method in Class IV in HRT resulting in excess payment-Nu. 2,029,312.10 (2.2.32)	2,029,312.100	-	2,029,312.100	Not Settled
118	Punatsangchhu Hydroelectric Project Authority - II	ECD-2024-104	14	2.2.32	Inflation of Hourly Use Rate of Equipment due to inclusion of Interest on capital investment on Ownership Cost (2.2.32)	-	-	-	Not Settled
119	Department of Employment and Entrepreneurship	ECD-2024-121	1	2.4.1	Unspent fund balance of Nu. 9,934,507.12	9,934,507.120	-	9,934,507.120	Not Settled

	(including Revolving Fund CD Account No. 100891593), Ministry of Industry, Commerce & Employment								
120	Divisional Forest Office, Thimphu including Range Offices, Department of Forest & Park Services, Ministry of Agriculture & Livestock	ECD-2024-184	1.1	2.4.1	Absence of key personnel as per the requirement (2.4.1)	-	-	-	Settled
121	Department of Tourism, Ministry of Industry, Commerce & Employment	ECD-2024-193	1	2.4.1	Unclaimed escrow money under the Refundable Deposit Account and non-deposit thereof - Nu. 8,263,595.00	8,263,595.00	-	8,263,595.00	Not Settled
122	Department of Tourism, Ministry of Industry, Commerce & Employment	ECD-2024-193	2	2.2.18	Outstanding PW advances amounting Nu. 100,904,958.00	100,904,958.00	-	100,904,958.00	Not Settled
123	Mainstreaming Biodiversity Conservation into the Tourism sector in Bhutan, Department of Tourism, MoICE	ECD-2024-267	1	2.2.18	Outstanding PW advances amounting Nu. 7,340,776.00	7,340,776.00	-	7,340,776.00	Not Settled
124	Mainstreaming Biodiversity Conservation into the Tourism sector in Bhutan, Department of Tourism, MoICE	ECD-2024-267	3	2.2.38	Less deduction of 2% TDS amounting Nu. 6,460.00	6,460.00	-	6,523.720	Not Settled
125	Secretariat, Ministry of Energy & Natural Resources	ECD-2024-79	1	2.4.1	Unclaimed escrow money under the Refundable Deposit Account and non-deposit thereof - Nu. 187,930.00 (2.4.1)	187,930.00	157,930.00	30,000.00	Partially Settled
126	Department of Air Transport, Ministry of Infrastructure & Transport	ECD-2024-87	1.1	2.2.14	Non-renewal of Performance Guarantee as per contract provision - Nu. 5,986,969.41 (2.2.14)	5,986,969.410	-	5,986,969.410	Not Settled

127	Department of Air Transport, Ministry of Infrastructure & Transport	ECD-2024-87	1.2	2.2.35	Non-enforcement of contract terms and conditions resulting into non-recovery of Mobilization advance of Nu. 3.323 million (2.2.35)	6,323,274.820	-	6,323,274.820	Settled
128	Department of Air Transport, Ministry of Infrastructure & Transport	ECD-2024-87	1.3	2.2.14	Non-renewal of Mobilization advance Guarantee as per contract provision Nu. 11,973,938.82 (2.2.14)	11,973,938.820	-	11,973,938.820	Settled
129	Department of Air Transport, Ministry of Infrastructure & Transport	ECD-2024-87	2.1	2.2.22	Providing of stone boulders not as per specification - Nu. 1,488,664.99 (2.2.22)	1,488,664.990	-	1,577,740.180	Not Settled
130	Contribution to Legal Sector Program. PMU with OAG. Funded by ADA (FIC 5167)	GCD-2023-358	3	2.2.21	Non-deduction of rebate - Nu. 13,400.00 (2.2.21)	13,400.000	-	16,131.400	Not Settled
131	Development of Sports Infrastructure. Implemented by BoC. Funded by GoI PTA (FIC 4740)	GCD-2023-359	1	2.2.32	Excess payment as a result of rates not paid as per the BoQ -Nu.337,622.00 (2.2.32)	337,622.000	398,227.460	-	Settled
132	Development of Sports Infrastructure. Implemented by BoC. Funded by GoI PTA (FIC 4740)	GCD-2023-359	2.1	2.2.35	Provisional amount of recovery from the contractor upon termination of the contract- Nu. 2,817,762.92 (2.2.35)	2,817,762.920	-	2,817,762.920	Not Settled
133	Development of Sports Infrastructure. Implemented by BoC. Funded by GoI PTA (FIC 4740)	GCD-2023-359	2.2	2.2.14	Non-renewal of Bank Guarantee - Nu. 948,088.26 (2.2.14)	948,088.260	-	948,088.260	Not Settled
134	Office of Attorney General	GCD-2023-372	1.1	2.1.4	Non-adherence to the Project Agreement by approving long-term studies other than donor fund resultant to drainage of RGoB fund - Nu.5,851,451.38 (2.1.4)	5,851,451.380	-	5,851,451.380	Not Settled
135	Office of Attorney General	GCD-2023-372	1.4	2.1.12	Irregular withdrawal from Joint Account No. 205093153 - Nu. 499,944.00 (2.1.12)	499,944.000	344,255.000	242,802.530	Not Settled
136	Office of Attorney General	GCD-2023-372	1.5	2.1.3	Payment made without bills - Nu.1,815.00 (2.1.3)	1,815.000	2,112.160	-	Settled

137	Office of Attorney General	GCD-2023-372	1.6	2.2.31	Overpayment due to non-deduction of opening from the wall - Nu.48,816.00 (2.2.31)	48,816.000	52,667.780	-	Settled
138	Office of Attorney General	GCD-2023-372	1.2	2.1.22	Non-deposit of Escrow Money into Refundable Deposit Account - Nu.33,852,013.30 (2.1.22)	33,852,013.300	33,852,013.300	-	Settled
139	Office of Attorney General	GCD-2023-372	1.3	2.1.3	Inadmissible TADA payment due to mismatch of travel claims with Check Post Management system (CPMS) data – Nu. 20,512.00 (2.1.3)	20,512.000	22,161.080	-	Settled
140	Department of Macro-Fiscal and Development Finance, Ministry of Finance	GCD-2023-406	1	2.1.3	Inadmissible payment of salary on EOL and remittance of employer contribution – Nu. 136,626.00 (2.1.3)	136,626.000	160,422.440	-	Not Settled
141	Department of Macro-Fiscal and Development Finance, Ministry of Finance	GCD-2023-406	2	2.1.3	Inadmissible payment of LE & LTC during EOL – Nu. 47,950.00	47,950.000	56,399.710	-	Not Settled
142	National Assembly Secretariat	GCD-2023-444	1	2.1.22	Irregularities in issuance of Vehicle Quota to Member of Parliament (2.1.22)	-	-	-	Not Settled
143	Bhutan Olympic Committee	GCD-2023-479	1.1	2.1.3	Overpayment to Contractor due to error in computation of Eligibility - Nu.376,858.99 (2.1.3)	376,858.990	-	417,497.810	Not Settled
144	Bhutan Olympic Committee	GCD-2023-479	1.2	2.2.32	Excess payment for Thermo-Mechanically Treated Reinforcement – Nu. 646,726.16 (2.2.32)	646,726.160	-	716,466.260	Not Settled
145	Bhutan Olympic Committee	GCD-2023-479	1.3	2.2.32	Excess payment for painting works due to wrong consideration of coefficients– Nu. 153,379.39 (2.2.32)	153,379.390	-	169,919.110	Not Settled
146	Bhutan Olympic Committee	GCD-2023-479	1.4	2.1.3	Excess payment made to the Contractor-Nu. 70,643.80 (2.1.3)	70,643.800	-	78,261.740	Not Settled
147	Bhutan Olympic Committee	GCD-2023-479	1.5	2.1.3	Inadmissible payment of Labor Price Adjustment - Nu. 724,103.05 (2.1.3)	724,103.050	-	802,187.140	Not Settled
148	Bhutan Olympic Committee	GCD-2023-479	1.6	2.2.32	Non-production of documents supporting material cost for Rate Analysis – Nu. 6,355,706.13 (2.2.32)	6,355,706.130	-	6,355,706.130	Not Settled
149	Bhutan Olympic Committee	GCD-2023-479	1.7	2.2.31	Excess payment due to payment at quoted rate for execution of inferior specification of wood works – Nu. 415,089.90 (2.2.31)	415,089.900	-	459,851.390	Not Settled
150	Department of Procurement & Properties, Ministry of Finance	GCD-2023-527	2	2.1.3	Inadmissible payment LTC after separation– Nu. 25,010.00 (2.1.3)	25,010.000	25,552.680	-	Settled

151	Department of Procurement & Properties, Ministry of Finance	GCD-2023-527	3	2.1.3	Inadmissible payment of Salary after separation from the service- Nu. 53,802.00 (2.1.3)	48,720.000	49,296.630	-	Settled
152	Cabinet Secretariat	GCD-2023-563	1	2.1.16	Non-Adjustment of Public Works Advance (PWA) amounting to Nu. 25,735,187.00 (2.1.16)	25,735,187.000	-	25,735,187.000	Not Settled
153	Centre for Bhutan & GNH Studies	GCD-2024-142	1	2.1.3	Inadmissible payment of travel allowance during retirement – Nu. 21,015.00 (2.1.3)	21,015.000	21,015.000	-	Settled
154	Supreme Court of Bhutan	GCD-2024-189	1.1	2.1.13	Direct booking of advance as expenses and non-recovery from the final bill – Nu. 1,037,261.40 (2.1.13)	1,037,261.400	-	1,047,491.920	Not Settled
155	Supreme Court of Bhutan	GCD-2024-189	1.2	2.2.18	Non-deduction of material advances from running bills – Nu. 421,042.05 (2.2.18)	421,042.050	-	425,194.790	Not Settled
156	Supreme Court of Bhutan	GCD-2024-189	2	2.2.28	Non-execution of chain-link fence as per the BoQ specification & drawing – Nu. 41,378.40 (2.2.28)	41,378.400	41,786.510	-	Settled
157	National Statistical Bureau	GCD-2024-26	1	2.2.38	Excess Procurement on refurbishment of office, Nu. 734,419.11 (2.2.38)	734,419.110	734,419.110	-	Settled
158	Bhutan Archery Federation	GCD-2024-3	1	2.2.38	Irregular hiring and appointment of Internal Auditors and payment of Audit Fees - Nu. 80,000 (2.2.38)	80,000.000	90,257.530	-	Settled
159	Bhutan Trust Fund for Environment Conservation	GCD-2024-4	1	2.1.3	Quarantine Expenses Nu. 467,110.00 (3.2.26)	467,110.000	-	507,038.310	Not Settled
160	Bhutan Trust Fund for Environment Conservation	GCD-2024-4	2	2.1.3	Inadmissible payment of DSA Nu. 123,138.00 (3.2.26)	123,138.000	-	133,582.800	Settled
161	Bhutan Cricket Federation	GCD-2024-70	2	2.1.22	Payment made on photocopied bills and invoices (2.1.22)	120,809.000	-	128,355.430	Not Settled
162	Bhutan Cricket Federation	GCD-2024-70	1.1	2.2.21	Non-deduction of 10 % retention money from the contractors running bills Nu. 1,039,778.75 (2.2.21)	1,039,778.750	-	1,039,778.750	Not Settled
163	Bhutan Cricket Federation	GCD-2024-70	1.2	2.2.14	Non-Renewal of Bank Guarantee for payment of mobilization advance (2.2.14)	1,756,029.290	-	1,756,029.290	Not Settled
164	Contribution to Legal Sector Program, PMU with OAG, funded by ADA (FIC 5167) (1)	GCD-2024-73	1.2	2.1.16	Non-recovery of secured and mobilization advances - Nu. 4,031,800.00 (2.1.16)	4,031,800.000	4,058,310.470	-	Settled

165	Contribution to Legal Sector Program, PMU with OAG, funded by ADA (FIC 5167) (1)	GCD-2024-73	1.3	2.1.22	Mismatch in Joint Verification and Final Bill amounting- Nu. 735,322.50 (2.1.22)	-	-	-	Settled
166	Contribution to Legal Sector Program, PMU with OAG, funded by ADA (FIC 5167) (1)	GCD-2024-73	1.4	2.2.35	Wrong Fixation of Rate Analysis at BSR 2021 (2.2.35)	-	-	-	Settled
167	Commercial Agriculture & Resilient Livelihood Enhancement Programme (CARLEP), Wengkhār including Regional Office, Khangma, and implementing agencies of Lhuentse, Mongar, P/gatshel, S/Jongkhar, Trashigang, and T/yangtse Dzongkhag	OAAGB-2023-336	1	2.2.21	Non deduction of rebate offered – Nu. 220,000.00 (2.2.21)	220,000.000	-	250,667.400	Not Settled
168	Commercial Agriculture & Resilient Livelihood Enhancement Programme (CARLEP), Wengkhār including Regional Office, Khangma, and implementing agencies of Lhuentse, Mongar, P/gatshel, S/Jongkhar, Trashigang, and T/yangtse Dzongkhag	OAAGB-2023-336	2	2.2.28	Non-execution of planned activity and diversion of fund.	-	-	-	Not Settled
169	Commercial Agriculture & Resilient Livelihood Enhancement Programme (CARLEP), Wengkhār including Regional Office, Khangma, and implementing agencies	OAAGB-2023-336	3	2.1.10	Non-deduction of TDS on 30% cost sharing paid by beneficiaries Nu.24,863.00 (2.1.10)	24,863.000	28,005.240	-	Settled

	of Lhuentse, Mongar, P/gatshel, S/Jongkhar, Trashigang, and T/yangtse Dzongkhag								
170	Commercial Agriculture & Resilient Livelihood Enhancement Programme (CARLEP), Wengkhar including Regional Office, Khangma, and implementing agencies of Lhuentse, Mongar, P/gatshel, S/Jongkhar, Trashigang, and T/yangtse Dzongkhag	OAAGB-2023-336	4	2.1.22	Payment of final bill without completion of works and liable liquidated damages in the Construction of Milk Chilling Centre at Balam – Nu. 20,625.00 (2.1.21)	20,625.000	23,405.140	-	Settled
171	Commercial Agriculture & Resilient Livelihood Enhancement Programme (CARLEP), Wengkhar including Regional Office, Khangma, and implementing agencies of Lhuentse, Mongar, P/gatshel, S/Jongkhar, Trashigang, and T/yangtse Dzongkhag	OAAGB-2023-336	5	2.1.3	Inadmissible payment of mileage due to non-implementation of carpooling – Nu. 40,912.00 (2.1.3)	40,912.000	-	46,615.030	Not Settled
172	Commercial Agriculture & Resilient Livelihood Enhancement Programme (CARLEP), Wengkhar including Regional Office, Khangma, and implementing agencies of Lhuentse, Mongar, P/gatshel, S/Jongkhar, Trashigang, and T/yangtse Dzongkhag	OAAGB-2023-336	6	2.2.21	Non-collection of rebates on the cost of the pipe Nu. 326,631.28 (2.2.21)	326,631.280	10,069.000	361,471.400	Not Settled

173	Commercial Agriculture & Resilient Livelihood Enhancement Programme (CARLEP), Wengkhari including Regional Office, Khangma, and implementing agencies of Lhuentse, Mongar, P/gatshel, S/Jongkhar, Trashigang, and T/yangtse Dzongkhag	OAAGB-2023-336	10	2.2.17	Incomplete Milk Chilling Centre at Tshothang, Lauri during the physical verification and liable liquidated damages – Nu. 117,934.79 (2.2.17)	117,934.790	-	134,374.610	Settled
174	Commercial Agriculture & Resilient Livelihood Enhancement Programme (CARLEP), Wengkhari including Regional Office, Khangma, and implementing agencies of Lhuentse, Mongar, P/gatshel, S/Jongkhar, Trashigang, and T/yangtse Dzongkhag	OAAGB-2023-336	9	2.1.2	Non-completion of renovation of irrigation canal at Kheshingri (2.1.2)	688,952.300	688,953.000	74,745.910	Not Settled
175	Dzongkhag Administration, Bumthang including Gewogs	OAAGB-2023-388	3	2.2.21	Irregular transfer of current activities to Closed Work Account – Nu. 15,673.00 (2.2.21)	15,673.000	15,673.000	-	Settled
176	Dzongkhag Administration, Bumthang including Gewogs	OAAGB-2023-388	6	2.4.1	Irregularity in expenditure against the Work Charge – Nu. 75,639.00 (2.4.1)	75,639.000	81,507.760	-	Settled
177	Dzongkhag Administration, Bumthang including Gewogs	OAAGB-2023-388	7	2.1.3	Inadmissible disbursement of Full salary on Separation – Nu. 248,513.79 (2.1.3)	17,430.000	17,991.580	-	Not Settled
178	Dzongkhag Administration, Bumthang including Gewogs	OAAGB-2023-388	8	2.2.7	Excess payment on account of catering service due to award of contract to other than lowest bidder - Nu.17,650.00 (2.2.7)	17,650.000	17,650.000	-	Settled

179	Dzongkhag Administration, Bumthang including Gewogs	OAAGB-2023-388	10	2.1.10	Non-deduction of 2% TDS due to direct adjustment of advance - Nu.5,102.00 (2.1.10)	5,102.000	5,102.000	-	Settled
180	Dzongkhag Administration, Bumthang including Gewogs	OAAGB-2023-388	13	2.4.1	Non-adherence to the standing circular on procurement of HDPE pipes and non- deduction of 8% rebate thereof - Nu.10,672.00.00 (2.4.1)	10,672.000	-	-	Settled
181	Dzongkhag Administration, Bumthang including Gewogs	OAAGB-2023-388	15.1	2.4.1	Non-adherence to the standing circular on procurement of HDPE pipes and non- deduction of 8% rebate thereof - Nu.22,848.00 (2.4.1)	22,848.000	-	-	Settled
182	Dzongkhag Administration, Bumthang including Gewogs	OAAGB-2023-388	21	2.2.17	Non-levy of liquidated damages for delay in completion of work - Nu. 99,000.00 (2.2.17)	99,000.000	-	107,006.790	Not Settled
183	Dzongkhag Administration, Bumthang including Gewogs	OAAGB-2023-388	22	2.2.17	Inadmissible grant of time extension and non-levy of liquidated damages thereof - Nu. 51,100.00 (2.2.17)	51,100.000	-	55,232.800	Not Settled
184	Dzongkhag Administration, Bumthang including Gewogs	OAAGB-2023-388	23	2.1.3	Inadmissible settlement of bills - Nu.44,650.00 (2.1.3)	-	-	-	Not Settled
185	Dzongkhag Administration, Bumthang including Gewogs	OAAGB-2023-388	24.1	2.2.11	person (2.2.11)	-	-	-	Not Settled
186	Dzongkhag Administration, Bumthang including Gewogs	OAAGB-2023-388	25	2.4.1	Non-adherence to the standing circular on procurement of HDPE pipes and non- deduction of 8% rebate thereof - Nu.25,585.00.00 (2.4.1)	25,585.000	25,585.000	-	Settled
187	Dzongkhag Administration, Bumthang including Gewogs	OAAGB-2023-388	27	2.1.19	Non-collection of rural taxes (2.1.19)	-	-	-	Not Settled
188	Dzongkhag Administration,	OAAGB-2023-388	28	2.1.22	Unauthorized withdrawal from the CD account - Nu.13,500.00 (2.1.22)	13,500.000	-	14,591.840	Not Settled

	Bumthang including Gewogs								
189	Dzongkhag Administration, Bumthang including Gewogs	OAAGB-2023-388	29	2.4.1	Non-adherence to the standing circular on procurement of HDPE pipes and non- deduction of 8% rebate thereof - Nu.13,230.00 (2.4.1)	13,230.000	13,230.000	-	Settled
190	Dzongkhag Administration, Bumthang including Gewogs	OAAGB-2023-388	31.1 & 31.2	2.2.17	Non-levy of liquidated damages for delay in completion of work – Nu. 80,000.00 (2.2.17)	80,000.000	-	86,470.140	Not Settled
191	Dzongkhag Administration, Bumthang including Gewogs	OAAGB-2023-388	32	2.4.1	Non-adherence to the standing circular on procurement of HDPE pipes and non- deduction of 8% rebate thereof - Nu.108,239.00 (2.4.1)	108,239.000	-	116,993.010	Not Settled
192	Dzongkhag Administration, Bumthang including Gewogs	OAAGB-2023-388	20	2.4.1	Non-adherence to the standing circular on procurement of HDPE pipes and non- deduction of 8% rebate thereof - Nu.11,953.00 (2.4.1)	11,953.000	-	12,919.720	Not Settled
193	Dzongkhag Administration, Bumthang including Gewogs	OAAGB-2023-388	17	2.1.19	Non-Collection of monthly rental charges from the canteen operating in Gyaltshuen Archery Range – Nu. 40,000.00 (2.1.19)	40,000.000	-	43,235.070	Not Settled
194	Dzongkhag Administration, Bumthang including Gewogs	OAAGB-2023-388	18	2.2.31	Payment made for the tour not performed – Nu. 43,600.00 (2.2.31)	43,600.000	43,600.000	-	Settled
195	Dzongkhag Administration, Bumthang including Gewogs	OAAGB-2023-388	19	2.2.7	Excess payment to the supplier due to implementation of wrong quoted rate – Nu. 15,325.00 (2.2.7)	15,325.000	-	16,564.440	Not Settled
196	Dzongkhag Administration, Bumthang including Gewogs	OAAGB-2023-388	5	2.1.3	Inadmissible payment of mileage due to non-implementation of carpooling- Nu.90,988 (2.1.3)	90,988.000	61,415.850	33,338.910	Partially Settled
197	Dzongkhag Administration, Bumthang including Gewogs	OAAGB-2023-388	4	2.1.3	Inadmissible payment of full DSA for tour duration less than 12 hours	17,025.000	7,540.930	10,539.130	Partially Settled

198	Dzongkhag Administration, Zhemgang including Dungkhag & Gewogs	OAAGB-2023-427	1	2.1.3	Inadmissible Payment of subsistence Allowance during suspension - Nu. 93,988.00 (2.1.3)	93,988.000	-	98,437.620	Not Settled
199	Dzongkhag Administration, Zhemgang including Dungkhag & Gewogs	OAAGB-2023-427	2	2.1.3	Inadmissible payment of Pay and Allowances during Long Term Training - Nu. 136,752.00 (2.1.3)	136,752.000	136,752.000	1,708.460	Not Settled
200	Dzongkhag Administration, Zhemgang including Dungkhag & Gewogs	OAAGB-2023-427	5.3	2.2.17	Non-levy of Liquidated Damages - Nu. 93,168.99 (2.2.17)	93,168.990	-	97,579.840	Not Settled
201	Dzongkhag Administration, Zhemgang including Dungkhag & Gewogs	OAAGB-2023-427	7.1	2.1.16	Outstanding personal advances during the financial year 2022-2023 - Nu. 15,000.00 (2.1.16)	15,000.000	-	15,710.140	Not Settled
202	Dzongkhag Administration, Zhemgang including Dungkhag & Gewogs	OAAGB-2023-427	7.2	2.1.16	Outstanding Public Work Advance (PWA) during the financial year 22-23 - Nu. 10,007.00 (2.1.16)	10,007.000	7.000	10,473.740	Not Settled
203	Dzongkhag Administration, Zhemgang including Dungkhag & Gewogs	OAAGB-2023-427	12	2.2.17	Payment made for the goods not received and liquidity damage leviable thereof in the supply of lead sheet for the X-ray unit at Buli Hospital - Nu. 101,351.25 (2.2.17)	101,351.250	-	106,149.460	Not Settled
204	Dzongkhag Administration, Zhemgang including Dungkhag & Gewogs	OAAGB-2023-427	14	2.2.30	Missing item for procurement done in Tama High School- Nu. 7,444.00 (2.2.30)	7,444.000	-	7,796.420	Not Settled
205	Dzongkhag Administration, Zhemgang including Dungkhag & Gewogs	OAAGB-2023-427	15.1	2.2.31	Payment made for goods not received - Nu. 1,113,620.00 (2.2.31)	1,113,620.000	-	1,166,341.520	Not Settled
206	Dzongkhag Administration, Zhemgang including Dungkhag & Gewogs	OAAGB-2023-427	16	2.4.1	Non-deposit of rebate - Nu.184,231.60 (2.4.1)	184,231.600	-	192,953.600	Not Settled
207	Dzongkhag Administration,	OAAGB-2023-427	22	2.4.1	Non-deposit of rebate on HDPE pipe - Nu. 123,824.58 (2.4.1)	123,824.580	-	129,686.760	Not Settled

	Zhemgang including Dungkhang & Gewogs								
208	Dzongkhag Administration, Zhemgang including Dungkhang & Gewogs	OAAGB-2023-427	25.2	2.2.17	Non-levy of the liquidated damage - Nu. 44,822.31 (2.2.17)	44,822.310	-	46,944.290	Not Settled
209	Dzongkhag Administration, Zhemgang including Dungkhang & Gewogs	OAAGB-2023-427	27	2.1.3	Inadmissible payment for hiring charges due to non-deduction of lunch hours - Nu. 44,000.00 (2.1.3)	44,000.000	-	46,083.070	Not Settled
210	Dzongkhag Administration, Zhemgang including Dungkhang & Gewogs	OAAGB-2023-427	28	2.1.3	Inadmissible payment of hiring charges in the summer restoration of Jirang and Nyakhar farm roads - Nu. 12,800.00 (2.1.3)	12,800.000	-	13,405.980	Not Settled
211	Dzongkhag Administration, Zhemgang including Dungkhang & Gewogs	OAAGB-2023-427	29.1	2.2.17	Works not completed as per work order and applicable liquidity damage e thereof - Nu. 1,500,000.00 (2.2.17)	1,500,000.000	-	1,571,013.700	Not Settled
212	Dzongkhag Administration, Zhemgang including Dungkhang & Gewogs	OAAGB-2023-427	31	2.2.31	Payment made for missing item - Nu.7,894.00 (2.2.31)	7,894.000	-	8,267.720	Not Settled
213	Agricultural Research & Development, Renewable Natural Resources Research Development Centre, Wengkhar, Mongar	OAAGB-2023-428	1	2.3.3	Procurement of HDPE pipes without complying guidelines	70,000.000	70,000.000	-	Settled
214	Agricultural Research & Development, Renewable Natural Resources Research Development Centre, Wengkhar, Mongar	OAAGB-2023-428	1.2	2.4.1	Non-deduction of 8% rebate Nu. 19,141.28	19,141.280	20,689.360	-	Settled
215	Dzongkhag Administration, Mongar including Dungkhang and Gewogs	OAAGB-2023-429	1	2.1.3	Inadmissible disbursement of Full salary on Separation – Nu. 7,444.00 (2.1.3)	7,444.000	7,492.950	-	Settled

216	Dzongkhag Administration, Mongar including Dungkhag and Gewogs	OAAGB-2023-429	2	2.1.3	Inadmissible payment of salary on Secondment – Nu. 9,690.00 (2.1.3)	9,690.000	-	9,791.940	Settled
217	Dzongkhag Administration, Mongar including Dungkhag and Gewogs	OAAGB-2023-429	3	2.2.17	Non-levy of Liquidated damages (LD) - Nu.15,416.00 (2.2.17)	15,416.000	-	15,578.180	Not Settled
218	Dzongkhag Administration, Mongar including Dungkhag and Gewogs	OAAGB-2023-429	5	2.4.1	Non-adherence to the standing circular on procurement of HDPE pipes and non-deduction of 8% rebate thereof - Nu. 252,014.00 (2.4.1)	252,014.000	-	254,665.330	Not Settled
219	Dzongkhag Administration, Mongar including Dungkhag and Gewogs	OAAGB-2023-429	8	2.4.1	Non-adherence to the standing circular on procurement of Cement resulting in non-collection of rebates - Nu. 53,285.00 (2.4.1)	53,285.000	-	53,845.590	Not Settled
220	Dzongkhag Administration, Mongar including Dungkhag and Gewogs	OAAGB-2023-429	9	2.1.3	Inadmissible full DA payment for absences less than 12 hours - Nu. 11,989.00 (2.1.3)	11,989.000	12,059.960	-	Settled
221	Dzongkhag Administration, Mongar including Dungkhag and Gewogs	OAAGB-2023-429	12.2	2.2.31	Payment made for works not executed – Nu.72,664.00 (2.2.31)	72,664.000	-	73,428.470	Not Settled
222	Dzongkhag Administration, Mongar including Dungkhag and Gewogs	OAAGB-2023-429	16.1	2.2.1	Non-compliance with the Direct Contracting Method protocol of PRR 2019 – Nu. 310,123.00 (2.2.1)	310,123.000	-	313,385.660	Not Settled
223	Dzongkhag Administration, Mongar including Dungkhag and Gewogs	OAAGB-2023-429	16.3	2.1.3	Inadmissible payment of mileage – Nu. 16,800.00 (2.1.3)	16,800.000	-	16,976.750	Not Settled
224	Dzongkhag Administration, Mongar including Dungkhag and Gewogs	OAAGB-2023-429	17	2.1.3	Inadmissible Payment of TADA – Nu. 9,848,00 (2.1.3)	9,848.000	-	9,951.610	Not Settled
225	Dzongkhag Administration, Mongar	OAAGB-2023-429	18	2.4.1	Non-adherence to the standing circular on procurement of HDPE pipes and non-deduction of 8% rebate thereof - Nu. 62,572.00 (2.4.1)	62,572.000	-	63,230.290	Not Settled

	including Dungkhag and Gewogs								
226	Dzongkhag Administration, Mongar including Dungkhag and Gewogs	OAAGB-2023-429	19	2.2.31	Payment made for works not completed for Construction of Tsegpa to Chuzomsa Farm Road (2.2.31)	-	-	-	Not Settled
227	Dzongkhag Administration, Mongar including Dungkhag and Gewogs	OAAGB-2023-429	20	2.1.3	Inadmissible Payment of TA/DA for tour not performed – 28,960.00 (2.1.3)	28,960.000	-	29,264.680	Not Settled
228	Dzongkhag Administration, Mongar including Dungkhag and Gewogs	OAAGB-2023-429	22	2.4.1	Non-adherence to the standing circular on procurement of HDPE pipes and non-deduction of 8% rebate thereof – Nu. 78,946.00 (2.4.1)	74,317.000	-	75,098.860	Not Settled
229	Dzongkhag Administration, Mongar including Dungkhag and Gewogs	OAAGB-2023-429	23	2.2.17	Non-levy of Liquidated damages for late supply of furniture – Nu. 5,720.00 (2.2.17)	5,720.000	-	5,780.180	Not Settled
230	Dzongkhag Administration, Mongar including Dungkhag and Gewogs	OAAGB-2023-429	24	2.4.1	Non-adherence to the standing circular on procurement of HDPE pipes and non-deduction of 8% rebate thereof – Nu. 35,247.00 (2.4.1)	35,247.000	-	35,617.820	Not Settled
231	Dzongkhag Administration, Mongar including Dungkhag and Gewogs	OAAGB-2023-429	26.1	2.2.38	Award of contract to other than the successful bidder (2.2.38)	-	-	-	Not Settled
232	Dzongkhag Administration, Mongar including Dungkhag and Gewogs	OAAGB-2023-429	28	2.4.1	Non-adherence to the standing circular on procurement of HDPE pipes and non-deduction of 8% rebate thereof – Nu. 17,589.00 (2.4.1)	17,589.000	-	17,774.050	Not Settled
233	Dzongkhag Administration, Mongar including Dungkhag and Gewogs	OAAGB-2023-429	29	2.2.1	Non-compliance with the Direct Contracting Method protocol of PRR 2019 – Nu. 300,000.00 (2.2.1)	300,000.000	-	303,156.160	Not Settled
234	Dzongkhag Administration, Trongsa including Gewogs	OAAGB-2023-445	2	2.4.1	Non-submission of the supply order and invoice to the Department of National Properties for H.D.P.E works awarded on contract - Nu. 139,811.69 (2.4.1)	139,811.690	-	146,614.600	Not Settled

235	Dzongkhag Administration, Trongsa including Gewogs	OAAGB-2023-445	6.2	2.2.27	Unjustifiable contract duration provided to the second contractor (2.2.27)	-	-	-	Not Settled
236	Dzongkhag Administration, Trongsa including Gewogs	OAAGB-2023-445	7	2.4.1	Non collection of membership fees - Nu. 6,000.00 (2.4.1)	6,000.000	-	6,291.950	Not Settled
237	Dzongkhag Administration, Trongsa including Gewogs	OAAGB-2023-445	1	2.1.3	Irregular payment of TADA for tour not performed - Nu. 120,775.00	32,993.000	12,580.390	21,525.100	Partially Settled
238	Dzongkhag Administration, Lhuentse including Gewogs	OAAGB-2023-450	2	2.1.22	Non-availability of revenue records and non-reconciliation thereof (2.1.22)	-	-	-	Not Settled
239	Dzongkhag Administration, Lhuentse including Gewogs	OAAGB-2023-450	3	2.1.22	Non-availability of expenditure bills for Nu. 146,00.00 and short deposit Nu.1,115.00 for Tshepamey Drupchen Wang (2.1.22)	1,115.000	-	1,150.920	Not Settled
240	Dzongkhag Administration, Lhuentse including Gewogs	OAAGB-2023-450	21	2.2.17	Non deduction of liquidated damages in the Construction of Tshamkhag at Pelri Goenpa – Nu. 246,744.59 (2.2.17)	246,744.590	-	254,694.510	Not Settled
241	National Livestock Research Center, Bumthang	OAAGB-2023-451	1	2.1.3	Inadmissible payment of Transportation Charges (5.1.15)	30,000.000	30,000.000	-	Settled
242	National Livestock Research Center, Bumthang	OAAGB-2023-451	2	2.2.21	Non-deduction of TDS forms the supplier- Nu	25,797.950	25,797.950	-	Settled
243	Tangsibji Hydro Energy Limited, Trongsa	OAAGB-2024-101	1.2	2.2.21	Non/Short deduction of rebate Nu. 92,463.56 (2.2.21)	92,463.560	-	-	Settled
244	Natural Resources Development Corporation Limited, Jakar Regional Office, Bumthang including Gelephu Branch Office	OAAGB-2024-141	1.2	2.2.28	Excess computation of work done value due to wrong execution of item at the site – Nu. 267,644.03 (2.2.28)	267,644.000	-	273,451.510	Not Settled
245	Natural Resources Development Corporation Limited,	OAAGB-2024-141	3	2.4.1	Non-compliance to Company's Credit Policy (2.4.1)	-	-	-	Not Settled

	Jakar Regional Office, Bumthang including Gelephu Branch Office								
246	Natural Resources Development Corporation Limited, Jakar Regional Office, Bumthang including Gelephu Branch Office	OAAGB-2024-141	5.2	2.1.3	Inadmissible payment of full DA beyond one month – Nu.1,875.00 (2.1.3)	1,875.000	-	1,915.680	Not Settled
247	Mangdechhu Hydropower Plant	OAAGB-2024-185	1.2	2.1.3	Inadmissible payment of Price Adjustment – Nu.15,032.70 (2.1.3)	15,032.700	-	15,220.510	Not Settled
248	Mangdechhu Hydropower Plant	OAAGB-2024-185	3.1	2.1.3	Inadmissible payment of Carriage charges and Transfer Grant within 20 km – Nu. 2,132.28 (2.1.3)	2,132.280	-	2,158.920	Not Settled
249	Mangdechhu Hydropower Plant	OAAGB-2024-185	4	2.1.3	Inadmissible payment of Hotel Charges for Ministerial Visit – Nu.167,802.00 (2.1.3)	167,802.000	-	169,898.380	Not Settled
250	Wangchuck Centennial National Park, Bumthang	OAAGB-2024-2	1.01	2.1.3	Excess payment of salary due to wrong pay fixation on promotion and increment - Nu. 86,026.00	86,026.000	74,154.310	14,006.960	Settled
251	Wangchuck Centennial National Park, Bumthang	OAAGB-2024-2	1.02	2.1.3	Short payment of salary due to wrong pay fixation on promotion	28,959.000	-	32,119.890	Settled
252	Wangchuck Centennial National Park, Bumthang	OAAGB-2024-2	1.03	2.1.3	Inadmissible payment of Leave encashment during probation period	37,950.000	38,669.070	-	Settled
253	Wangchuck Centennial National Park, Bumthang	OAAGB-2024-2	2	2.1.3	Excess payment of salary - Nu.4,725.00	4,725.000	-	5,240.740	Settled
254	Wangchuck Centennial National Park, Bumthang	OAAGB-2024-2	3	2.1.3	Wrong Pay fixation during promotion and inadmissible grant of increment resulting in excess payment of monthly salary - Nu.81,349.50	81,349.500	84,237.970	-	Settled
255	Eastern Regional Referral Hospital, Mongar	OAAGB-2024-209	2	2.1.3	Inadmissible grant of pay and allowance during Extra Ordinary Leave - Nu.302,866.27 (2.1.3)	302,866.270	229,392.250	74,198.700	Partially Settled
256	Eastern Regional Referral Hospital, Mongar	OAAGB-2024-209	3.2	2.1.3	Ineligibility of pay revision 2023 during LTT exceeding 12 months - Nu. 44,562.50 (2.1.3)	44,562.500	44,562.500	-	Settled

257	Eastern Regional Referral Hospital, Mongar	OAAGB-2024-209	6.1	2.2.36	Balance amount recoverable from the contractor still not recovered - Nu.1,157,500.63 (2.2.36)	1,157,500.630	-	1,168,917.080	Not Settled
258	Eastern Regional Referral Hospital, Mongar	OAAGB-2024-209	6.2	2.1.7	Balance fund available in the closed work to be surrendered - Nu.2,129,896.00 (2.1.7)	2,129,896.000	-	2,150,903.190	Not Settled
259	Eastern Regional Referral Hospital, Mongar	OAAGB-2024-209	7	2.1.3	Inadmissible payments during separation and resignation - Nu. 15,190.00 (2.1.3)	15,190.000	15,190.000	-	Settled
260	Eastern Regional Referral Hospital, Mongar	OAAGB-2024-209	8	2.1.3	Payment of Travelling Allowance & Daily Allowance (TA & DA) not substantiated by CPMS data - Nu.3,000.00 (2.1.3)	3,000.000	3,008.220	-	Settled
261	Eastern Regional Referral Hospital, Mongar	OAAGB-2024-209	9	2.2.21	Non-Collection of Canteen Rent - Nu.189,000.00 (2.2.21)	189,000.000	180,450.000	9,108.940	Not Settled
262	Eastern Regional Referral Hospital, Mongar	OAAGB-2024-209	11.1	2.1.3	Inadmissible payment of Medical Allowances during Maternity leave - Nu.41,753.10 (2.1.3)	41,753.110	34,761.170	7,060.900	Partially Settled
263	Divisional Forest Office, Zhemgang, Department of Forest and Park Services, MoENR	OAAGB-2024-266	2	2.1.3	Inadmissible payment of full salary despite joining late - Nu. 14,394.03 (2.1.3)	14,394.030	14,394.030	-	Settled
264	Divisional Forest Office, Zhemgang, Department of Forest and Park Services, MoENR	OAAGB-2024-266	3	2.1.10	Non-deduction of TDS on Leave Encashment - Nu.9,958.00 (2.1.10)	9,958.000	-	10,056.220	Not Settled
265	Divisional Forest Office, Bumthang, Department of Forest and Park Services, MoENR	OAAGB-2024-272	1	2.1.3	Inadmissible payment of pay and allowance - Nu.14,394.04	14,394.030	14,394.030	-	Settled
266	Regional Office, Trongsa, Department of Surface Transport, MoIT	OAAGB-2024-31	4.1	2.1.16	Un-adjusted advances of M/s. Tshering Construction (2.1.16)	-	-	-	Settled
267	Regional Office, Trongsa, Department of Surface Transport, MoIT	OAAGB-2024-31	4.2	2.1.18	Outstanding PW advances sanctioned to Central Stores. Nu. 5.533 (2.1.18)	5,533,000.000	5,533,000.000	-	Settled

268	The Regional Office, Department of Surface Transport. Lingmethang	OAAGB-2024-42	1.2	2.2.17	Non-levy of liquidity Damages - Nu.1,181,409.38	1,181,409.380	-	-	Not Settled
269	Kurichhu Hydropower Plant, Gyelpozhing, Mongar	OAAGB-2024-76	1	2.2.17	Inadmissible grant of time extension, delay in delivery of goods and non-levy of liquidated damages – Nu. 24,189.00 (2.2.17)	24,189.000	24,189.000	-	Settled
270	Regional Pig & Poultry Breeding Centre, Lingmethang, Mongar	OAAGB-2024-77	1	2.2.7	Excess payment to M/s Karma Feeds 374,300.00 (2.2.7)	374,300.000	-	405,310.500	Not Settled
271	Regional Office, Tingtibi, Department of Surface Transport, MoIT	OAAGB-2024-82	1.2	2.2.24	Non-retrieval of collapsed bridge parts which was awarded on lump sum without estimate (2.2.24)	-	-	-	Not Settled
272	Regional Office, Tingtibi, Department of Surface Transport, MoIT	OAAGB-2024-82	2.1	2.2.38	Lapses in the Pavement Strengthening along Gomphu Panbang PNH	-	-	-	Not Settled
273	Regional Office, Tingtibi, Department of Surface Transport, MoIT	OAAGB-2024-82	2.2	2.4.1	Non-Compliance to the Milestone Agreement Guideline (2.4.1)	-	-	-	Not Settled
274	Regional Office, Tingtibi, Department of Surface Transport, MoIT	OAAGB-2024-82	3.1	2.2.31	Non-execution of work as per contract agreement - Nu.46,886.05 (2.2.31)	46,886.050	-	47,656.780	Not Settled
275	Regional Office, Tingtibi, Department of Surface Transport, MoIT	OAAGB-2024-82	3.2	2.1.3	Unjustifiable payment of manual carriage charges - Nu.110,949.18 (2.1.3)	110,949.180	-	112,773.000	Not Settled
276	Dzongkhag Administration, Samtse including Dungkhags & Gewogs	OAAGPL-2023-357	3	2.1.3	Payment of Salary and Allowances to the employee even after retirement - Nu. 71,148.00 (2.1.3)	71,148.000	71,148.000	-	Settled
277	Dzongkhag Administration, Samtse including Dungkhags & Gewogs	OAAGPL-2023-357	4.1	2.2.31	Excess payment due to disparity in quantification of items of work – Nu. 1,373,328.52 (2.2.31)	1,373,328.520	1,448,278.390	-	Settled
278	Dzongkhag Administration, Samtse including Dungkhags & Gewogs	OAAGPL-2023-357	5.1	2.2.31	Excess payment due to non-execution of items of work as per specification and quantification deficiencies – Nu. 78,285.64	58,793.600	59,412.140	-	Settled
279	Dzongkhag Administration, Samtse	OAAGPL-2023-357	6.1	2.2.31	Excess payment for Construction of 10-unit staff quarter at Samtse Hospital – Nu. 60,913.48 (2.2.31)	60,913.480	60,913.480	-	settled

	including Dungkhangs & Gewogs								
280	Dzongkhag Administration, Samtse including Dungkhangs & Gewogs	OAAGPL-2023-357	7 (1)	2.2.38	Non-submission of HDPE procurement data to the Dzongkhag Procurement section by the respective gewogs for claiming rebate from the manufacturers – Nu.206,119.00 (2.2.38)	5,079.680	-	5,507.240	Not Settled
281	Dzongkhag Administration, Samtse including Dungkhangs & Gewogs	OAAGPL-2023-357	7 (2)	2.2.38	Non-submission of HDPE procurement data to the Dzongkhag Procurement section by the respective gewogs for claiming rebate from the manufacturers – Nu.206,119.00 (2.2.38)	3,825.440	-	4,147.370	Not Settled
282	Dzongkhag Administration, Samtse including Dungkhangs & Gewogs	OAAGPL-2023-357	7 (3)	2.2.38	Non-submission of HDPE procurement data to the Dzongkhag Procurement section by the respective gewogs for claiming rebate from the manufacturers – Nu.206,119.00 (2.2.38)	17,331.120	-	18,789.770	Not Settled
283	Dzongkhag Administration, Samtse including Dungkhangs & Gewogs	OAAGPL-2023-357	7 (4)	2.2.38	Non-submission of HDPE procurement data to the Dzongkhag Procurement section by the respective gewogs for claiming rebate from the manufacturers – Nu.206,119.00 (2.2.38)	966.540	-	1,047.930	Not Settled
284	Dzongkhag Administration, Samtse including Dungkhangs & Gewogs	OAAGPL-2023-357	7 (5)	2.2.38	Non-submission of HDPE procurement data to the Dzongkhag Procurement section by the respective gewogs for claiming rebate from the manufacturers – Nu.206,119.00 (2.2.38)	39,999.600	-	43,366.180	Not Settled
285	Dzongkhag Administration, Samtse including Dungkhangs & Gewogs	OAAGPL-2023-357	7 (6)	2.2.38	Non-submission of HDPE procurement data to the Dzongkhag Procurement section by the respective gewogs for claiming rebate from the manufacturers – Nu.206,119.00 (2.2.38)	56,807.040	-	61,588.170	Not Settled
286	Dzongkhag Administration, Samtse including Dungkhangs & Gewogs	OAAGPL-2023-357	7 (7)	2.2.38	Non-submission of HDPE procurement data to the Dzongkhag Procurement section by the respective gewogs for claiming rebate from the manufacturers – Nu.206,119.00 (2.2.38)	41,923.600	-	45,452.110	Not Settled
287	Dzongkhag Administration, Samtse including Dungkhangs & Gewogs	OAAGPL-2023-357	7 (8)	2.2.38	Non-submission of HDPE procurement data to the Dzongkhag Procurement section by the respective gewogs for claiming rebate from the manufacturers – Nu.206,119.00 (2.2.38)	24,369.660	-	26,420.750	Not Settled
288	Dzongkhag Administration, Samtse including Dungkhangs & Gewogs	OAAGPL-2023-357	7 (9)	2.2.38	Non-submission of HDPE procurement data to the Dzongkhag Procurement section by the respective gewogs for claiming rebate from the manufacturers – Nu.206,119.00 (2.2.38)	15,816.320	-	17,147.460	Not Settled

289	Dzongkhag Administration, Samtse including Dungkhags & Gewogs	OAAGPL-2023-357	8.1	2.2.31	Excess payment due to deficiencies in quantification of items of work – Nu. 142,202.00 (2.2.31)	138,602.000	141,336.070	-	Settled
290	Dzongkhag Administration, Samtse including Dungkhags & Gewogs	OAAGPL-2023-357	9	2.2.31	Excess payment due to deficiencies in quantification of items of work executed in the Construction of 200 bedded Hostel with Matron’s Quarter at Panbari School – Nu. 142,202.00 (2.2.31)	142,202.000	145,007.080	-	Settled
291	Dzongkhag Administration, Samtse including Dungkhags & Gewogs	OAAGPL-2023-357	12	2.2.28	Procurement of bunk bed worth Nu.1,076,250.00 not in compliance to the Design and specification reflected in SPBD Code (2.2.28)	-	-	-	Not Settled
292	Dzongkhag Administration, Samtse including Dungkhags & Gewogs	OAAGPL-2023-357	14	2.2.31	Excess payment to contractor due to non-deduction of existing/new permanent structure work at site for Improvement of farm road (GSB-II) from Suntalay to Zochaling under Tading Gewog – Nu.244,970.00 (2.2.31)	244,970.000	244,970.000	-	Settled
293	Dzongkhag Administration, Samtse including Dungkhags & Gewogs	OAAGPL-2023-357	15	2.2.31	Construction of approach road to Nyimalung ECR under Ugyentse Gewog and excess payment thereof – Nu. 74,744.56 (2.2.31)	74,744.560	74,990.300	-	Settled
294	Dzongkhag Administration, Samtse including Dungkhags & Gewogs	OAAGPL-2023-357	18	2.2.31	Construction of Gelong Drasha with lopen’s quarter at Pangzhing Wogma under Tading Gewog and excess payment of Nu. 106,599.38 (2.2.31)	106,599.380	112,907.730	-	Settled
295	Dzongkhag Administration, Samtse including Dungkhags & Gewogs	OAAGPL-2023-357	20	2.1.22	Underpayment of retirement benefits due to discrepancies in the computation of benefits stemming from differences in basic pay and the number of years in service under Dungkhag Administration, Dorokha- Nu.47,433.00 (2.1.22)	47,433.000	47,433.000	-	Settled
296	Dzongkhag Administration, Samtse including Dungkhags & Gewogs	OAAGPL-2023-357	21	2.2.31	Construction of Kitchen cum store with Toilet at Dorokha LSS under Dorokha Dungkhag and excess payment of Nu. 302,950.79 (2.2.31)	302,950.790	303,946.790	-	Settled
297	Dzongkhag Administration, Samtse including Dungkhags & Gewogs	OAAGPL-2023-357	22	2.2.31	Excess payment to contractor due to quantification lapses in the Construction of 12- unit classrooms at Dorokha Central School, Dorokha – Nu. 139,040.00 (2.2.31)	139,040.000	139,040.000	-	Settled

298	Dzongkhag Administration, Samtse including Dungkhags & Gewogs	OAAGPL-2023-357	23	2.2.31	Excess payment due to deficiencies in quantification of items of work for Construction of 200 bedded boys' hostel at Dorokha Central School, Dorokha - Nu.358,982.40 (2.2.31)	358,982.400	358,982.400	-	Settled
299	Dzongkhag Administration, Samtse including Dungkhags & Gewogs	OAAGPL-2023-357	25	2.2.31	Excess payment in the improvement of Gabjee farm road under Denchukha Gewog - Nu. 87,360.00 (2.2.31)	87,360.000	87,360.000	-	Settled
300	Dzongkhag Administration, Samtse including Dungkhags & Gewogs	OAAGPL-2023-357	26.1	2.2.31	Excess payment to contractor due to lapses in the quantification of works - Nu. 1,064,563.15 (2.2.31)	1,064,563.150	323,891.000	826,224.020	Not Settled
301	Dzongkhag Administration, Samtse including Dungkhags & Gewogs	OAAGPL-2023-357	26.2	2.2.31	Excess payment to the contractor due for non-deduction of Running Account Bills - Nu. 207,959.00 (2.2.31)	207,959.000	207,959.000	14,904.680	Not Settled
302	Dzongkhag Administration, Samtse including Dungkhags & Gewogs	OAAGPL-2023-357	28	2.2.31	Excess payment to the contractor due to deficiencies in the quantification of works in the Construction of Dining Hall at Sengdhen LSS under Dophuchen Gewog - 49,302.50 (2.2.31)	49,302.500	50,080.530	-	Settled
303	Dzongkhag Administration, Samtse including Dungkhags & Gewogs	OAAGPL-2023-357	29	2.2.31	Major renovation of Denchukha LSS under Denchukha Gewog and excess payment thereof - Nu.83,354.91 (2.2.31)	83,354.910	83,354.910	-	Settled
304	Dzongkhag Administration, Samtse including Dungkhags & Gewogs	OAAGPL-2023-357	31	2.1.16	Non-adjustment of Personal Advances at the end of Financial Year under Dungkhag Administration, Tashicholing and Gewog Administration, Pemaling - Nu. 11,760.00 (2.1.16)	11,760.000	7,760.000	7,154.910	Not Settled
305	Dzongkhag Administration, Samtse including Dungkhags & Gewogs	OAAGPL-2023-357	32	2.2.31	Excess payment in Construction of 6-unit classroom block and academic toilets for Boys and Girls at Peljorling School under Tashicholing Dungkhag - Nu. 45,000.00 (2.2.31)	45,000.000	46,804.930	-	Settled
306	Dzongkhag Administration, Samtse including Dungkhags & Gewogs	OAAGPL-2023-357	35.1	2.2.6	Non-awarding of work to the bidders who participated in open tender and discrepancies thereof (2.2.6)	-	-	-	Not Settled
307	Dzongkhag Administration, Samtse	OAAGPL-2023-357	36.1	2.2.31	Payment made for items not executed at site - Nu. 70,000.00 (2.2.31)	70,000.000	70,000.000	-	Settled

	including Dungkhangs & Gewogs								
308	Dzongkhag Administration, Samtse including Dungkhangs & Gewogs	OAAGPL-2023-357	37	2.2.31	Excess payment in Construction of Meeting Hall with VIP toilet attached at Dangrabug under Norgaygang Gewog – Nu. 50,881.28 (2.2.31)	50,881.280	51,516.950	-	Settled
309	Dzongkhag Administration, Samtse including Dungkhangs & Gewogs	OAAGPL-2023-357	38.1	2.2.31	Excess payment to contractor due to less execution of work at site - Nu. 110,500.00 (2.2.31)	110,500.000	112,897.700	-	Settled
310	Dzongkhag Administration, Samtse including Dungkhangs & Gewogs	OAAGPL-2023-357	39	2.2.31	Excess payment in Construction of Drug Store and ward at Pemaling BHU– Nu. 37,487.78 (2.2.31)	37,487.780	38,301.210	-	Settled
311	Dzongkhag Administration, Samtse including Dungkhangs & Gewogs	OAAGPL-2023-357	40.1	2.2.31	Excess payment to contractor due to less execution of work at site - Nu. 161,151.05 (2.2.31)	161,151.050	-	161,151.050	Not Settled
312	Dzongkhag Administration, Samtse including Dungkhangs & Gewogs	OAAGPL-2023-357	42	2.2.31	Construction of 80 ft Bailey bridge at Laherini Khola under Namgay Chholing gewog and excess payment of- Nu. 112,648.71 (2.2.31)	112,648.710	119,018.760	-	Settled
313	Dzongkhag Administration, Samtse including Dungkhangs & Gewogs	OAAGPL-2023-357	43	2.2.31	Construction of Permanent Structures and Road Amenities at Kalikhola under Namgaychholing gewog and lapses thereof- Nu. 279,355.75 (2.2.31)	279,355.750	-	302,867.580	Not Settled
314	Dzongkhag Administration, Samtse including Dungkhangs & Gewogs	OAAGPL-2023-357	44	2.2.31	Construction of 14 ft RCC Motorable bridge at Kalikhola under Namgay Chholing gewog and excess payment of- Nu. 11,940.80 (2.2.31)	11,940.800	-	12,945.810	Not Settled
315	Dzongkhag Administration, Samtse including Dungkhangs & Gewogs	OAAGPL-2023-357	36.2	2.2.31	Excess payment for work less executed at site – Nu. 20,900.00 (2.2.31)	20,900.000	22,480.380	-	Settled
316	Dzongkhag Administration, Samtse including Dungkhangs & Gewogs	OAAGPL-2023-357	10	2.2.31	Excess payment due to disparity in the quantification of quantity executed in Construction of Internal Road at Devithang in Lab-I under Samtse Dzongkhag – Nu. 901,760.00 (2.2.31)	901,760.000	901,760.000	-	Settled

317	Dzongkhag Administration, Samtse including Dungkhags & Gewogs	OAAGPL-2023-357	17.2	2.2.31	Excess payment to contractor due to non-execution of work as per BoQ – Nu. 6,288.00 (2.2.31)	6,288.000	6,288.000	-	Settled
318	Dzongkhag Administration, Samtse including Dungkhags & Gewogs	OAAGPL-2023-357	41.1	2.2.31	Excess payment for work less executed at site for filling of trenches – Nu.56,250.00 (2.2.31)	56,250.000	-	60,984.250	Not Settled
319	Dzongkhag Administration, Samtse including Dungkhags & Gewogs	OAAGPL-2023-357	41.2	2.2.28	Execution and acceptance of substandard work for improvement of Gewog Centre Road under Namgaycholing Gewog (2.2.28)	-	-	-	Not Settled
320	Dzongkhag Administration, Samtse including Dungkhags & Gewogs	OAAGPL-2023-357	27	2.2.28	Construction of substandard works in the Improvement of Tarigoan to Upper Somlachen Farm Road under Dophuchen Gewog (2.2.28)	-	-	-	Not Settled
321	Dzongkhag Administration, Chhukha including Dungkhag & Gewogs	OAAGPL-2023-374	3	2.2.18	Unsettled Public Work Advances despite completion of Works/Activities – Nu. 187,758.00 (2.2.18)	187,758.000	-	203,437.080	Not Settled
322	Dzongkhag Administration, Chhukha including Dungkhag & Gewogs	OAAGPL-2023-374	5.1	2.1.22	Non-collection of Rebates Nu. 377,212.52 (Departmentally Executed Works) (2.1.22)	377,212.520	377,212.520	-	Settled
323	Dzongkhag Administration, Chhukha including Dungkhag & Gewogs	OAAGPL-2023-374	5.2	2.1.22	Non-collection of Rebate for Shemagangkha Water Supply- Nu. 260,363.67 (2.1.22)	260,363.670	260,363.670	-	Settled
324	Dzongkhag Administration, Chhukha including Dungkhag & Gewogs	OAAGPL-2023-374	5.3	2.1.22	Non-collection of rebates for cements on contractual works (2.1.22)	-	-	-	Settled
325	Dzongkhag Administration, Chhukha including Dungkhag & Gewogs	OAAGPL-2023-374	5.4	2.1.22	Non-collection of rebates for cement- Nu. 83,050.00 (2.1.22)	83,050.000	5,410.000	77,640.000	Settled
326	Dzongkhag Administration,	OAAGPL-2023-374	7	2.1.3	Irregularities in adjustment of bills Nu. 32,117.00 (2.1.3)	10,800.000	11,474.630	-	Not Settled

	Chhukha including Dungkha & Gewogs								
327	Dzongkhag Administration, Chhukha including Dungkha & Gewogs	OAAGPL-2023-374	9	2.2.31	Payment made without execution of RRM works Nu. 552,772.22 (2.2.31)	-	-	-	Settled
328	Dzongkhag Administration, Haa including Dungkha & Gewogs	OAAGPL-2023-408	1.2	2.2.17	Delay in completion of work and liquidated damages liable thereof Nu. 75,209.28	75,209.280	75,209.280	-	Settled
329	Dzongkhag Administration, Haa including Dungkha & Gewogs	OAAGPL-2023-408	1.1	2.2.36	Recoverable amount from the Contractor upon termination of Contract – Nu. 315,883.11	315,883.110	315,883.110	-	Settled
330	Dzongkhag Administration, Haa including Dungkha & Gewogs	OAAGPL-2023-408	4	2.2.36	Contract termination for Construction of Bailey Bridge for Putsena – Ngatsena Farm Road and compensation recoverable Nu. 668,060.76	668,060.760	668,060.760	-	Settled
331	Dzongkhag Administration, Haa including Dungkha & Gewogs	OAAGPL-2023-408	5	2.1.22	Non-compliance to provision of Closed Work – Nu. 1,000,000.00	-	-	-	Not Settled
332	Dzongkhag Administration, Haa including Dungkha & Gewogs	OAAGPL-2023-408	6	2.1.22	Excess procurement of materials for Rural Water Supply Scheme under Gakiling Gewog	-	-	-	Not Settled
333	Dzongkhag Administration, Haa including Dungkha & Gewogs	OAAGPL-2023-408	8.2	2.2.36	Amount recoverable from Contractor adjusted from 10% Retention Money deposited into Refundable Deposit Account Nu. 119,438.00	119,438.000	123,600.330	-	Settled
334	Dzongkhag Administration, Haa including Dungkha & Gewogs	OAAGPL-2023-408	13	2.1.22	Non-Accountal of Fixed Deposit Amount – Nu.2,000,000.00	-	-	-	Settled
335	Dzongkhag Administration, Haa including Dungkha & Gewogs	OAAGPL-2023-408	14	2.4.1	Lack of Reforestation efforts observed in Community Forest	-	-	-	Not Settled

336	Dzongkhag Administration, Haa including Dungkhag & Gewogs	OAAGPL-2023-408	13	2.1.22	Non-collection of rental charges from structures occupied by BDBL for office purpose (2.1.22)	-	-	-	Not Settled
337	College of Science and Technology, Rinchending, Phuentsholing	OAAGPL-2023-409	1	2.1.22	Difference in carpet area (sq. ft) measurement resulting into less deduction of house rent from staffs	-	-	-	Settled
338	Bhutan Board Products Limited, including Tala Factory & Bhutan Board Products Limited, Thimphu	OAAGPL-2023-420	1	2.1.19	Outstanding Receivable Amounting	2,162,033.000	-	2,162,033.000	Not Settled
339	Samtse College of Education	OAAGPL-2023-426	1.4	2.2.21	Non deduction of septic tank area amounting to Nu. 49,596.45 (2.2.21)	-	-	-	Settled
340	Electricity Services Division, BPCL, Samtse	OAAGPL-2023-441	1	2.4.1	Lapses in Calculation of Energy Charges	-	-	-	Settled
341	Gaeddu College of Business Studies	OAAGPL-2023-467	1	2.1.22	Discrepancies and lapses in carpet area (sq. ft.) measurement for quarters resulting into less deduction of house rent	-	-	-	Settled
342	Thromde Administration, Phuentsholing including CD account, Revenue & Education Subsidy	OAAGPL-2023-477	1(1)	2.1.16	Unresolved Public Work Advances despite completion of Works/Activities – Nu. 3,118,372.13 (2.1.16)	421,355.300	-	430,221.070	Not Settled
343	Thromde Administration, Phuentsholing including CD account, Revenue & Education Subsidy	OAAGPL-2023-477	3	2.2.38	Non-realization of Revenue Nu. 4,077,000.00 (2.2.38)	2,922,713.000	-	2,922,713.000	Settled
344	Thromde Administration, Phuentsholing including CD account, Revenue & Education Subsidy	OAAGPL-2023-477	5.1.1	2.1.6	Payment made without obtaining refundable releases- Nu. 13,855,313.48 (2.1.6)	133,132.330	-	133,132.330	Not Settled
345	Thromde Administration, Phuentsholing including	OAAGPL-2023-477	5.2.1	2.1.22	Non-reconciliation of non-revenue releases- Nu. 6,012,092.95 (2.1.22)	6,012,092.950	-	6,012,092.950	Not Settled

	CD account, Revenue & Education Subsidy								
346	Thromde Administration, Phuentsholing including CD account, Revenue & Education Subsidy	OAAGPL-2023-477	5.2.2	2.1.6	Payment made without obtaining refundable releases- Nu. 30,130,152.94 (2.1.6)	840,971.980	-	840,971.980	Not Settled
347	Thromde Administration, Phuentsholing including CD account, Revenue & Education Subsidy	OAAGPL-2023-477	1	2.1.16	Unresolved Public Work Advances despite completion of Works/Activities – Nu. 3,118,372.13 (2.1.16)	2,691,902.000	2,421,547.850	312,830.780	Partially Settled
348	Regional Central Stores, Phuentsholing, Department of Surface Transport, MoIT	OAAGPL-2023-481	1	2.1.16	Receivable from bitumen suppliers amounting to Nu. 1,593,625.86	1,593,625.860	1,608,905.490	-	Settled
349	Dungkhag Court, Dophuchen	OAAGPL-2023-484	1	2.1.22	Non-declaration of TDS on House Rent Allowance for free accommodation while filing PIT and TDS amount recoverable thereof Nu.12,210.00	12,210.000	13,366.100	-	Settled
350	Divisional Forest Office, Gedu including Range Offices Phuentsholing, Gedu & Tshimasham, Department of Forest and Park Services, MoENR	OAAGPL-2023-516	1	2.4.1	Extraction and utilization of surface collection without payment of royalty resulting to liable for fines and penalties and compensation amounting to Nu.17,693,768.14 (2.4.1)	17,693,768.140	17,694,209.520	41,185.670	Partially Settled
351	The "SASEC Transport, Trade Facilitation Logistic Project Loan- 3421-BHU" Implemented by Regional Office, DoST, Phuentsholing	OAAGPL-2023-546	4	2.2.21	Non-submission of Cement procurement data to the Department of National Properties (DNP) for claiming rebate from the manufacturers	-	-	-	Not Settled
352	Food Corporation of Bhutan Limited, Phuentsholing including Regional Offices, Thimphu, Gelephu & Samdrup Jongkhar; Bulk	OAAGPL-2024-115	1	2.2.21	Non-collection of rent Nu. 782,451.54 (2.2.21)	782,451.540	298,581.030	483,870.510	Not Settled

	P/Ling, S/Jongkhar & Gelephu; and all Depots								
353	Regional Office, Phuentsholing including offices at Gedu & Samtse, NRDCL	OAAGPL-2024-117	1	2.1.16	Outstanding credit sales Nu.109,144,217.08 (2.1.16)	109,144,217.08 0	-	109,144,217.08 0	Not Settled
354	Regional Revenue & Customs Office, Phuentsholing, Department of Revenue & Customs, MoF	OAAGPL-2024-132	1	2.1.19	Non-collection of taxes Nu. 521,509.83 (2.1.19)	521,509.830	267,214.700	254,295.130	Not Settled
355	Regional Revenue & Customs Office, Phuentsholing, Department of Revenue & Customs, MoF	OAAGPL-2024-132	2	2.1.20	Waiver of fines and penalties beyond the maximum ceiling- Nu. 2,525,330.29 (2.1.20)	2,525,330.290	2,525,330.290	-	Not Settled
356	Army Welfare Project, Distillery including Bonded Warehouse and Cardboard Factory, Samtse	OAAGPL-2024-139	1	2.1.22	Non-certification of products by ISO Auditors since 2019 (2.1.22)	-	-	-	Settled
357	Army Welfare Project, Distillery including Bonded Warehouse and Cardboard Factory, Samtse	OAAGPL-2024-139	5	2.3.11	Short/Less Payment of Communication Allowance Nu. 172,500.00 (2.3.11)	-	-	-	Settled
358	Tala Hydro Power Plant	OAAGPL-2024-200	1	2.3.11	Non-payment of Position Specific Allowance and Communication Facility Allowance to the officials officiating the post Nu. 561,142.30 (2.3.11)	-	-	-	Not Settled
359	Tala Hydro Power Plant	OAAGPL-2024-200	2	2.1.22	Two months' basic pay deductible for failing to provide advance notice for retirement Nu. 101,030.00 (2.1.22)	101,030.000	-	101,030.000	Not Settled
360	Regional Cattle Breeding Centre, Wangkha, Chhukha	OAAGPL-2024-234	2	2.1.3	Inadmissible payment of TADA Nu. 194,747.00 (2.1.3)	194,747.000	194,747.000	-	Settled
361	State Mining Corporation Limited, Samtse	OAAGPL-2024-52	2.1	2.3.11	15% blanket MPI not provided to mine side employee – Nu. 672,674.40 (2.3.11)	672,674.400	-	672,674.400	Not Settled

362	State Mining Corporation Limited, Samtse	OAAGPL-2024-52	2.2	2.3.11	5% Extra MPI not provided for achievement beyond target - Nu.227,238.76 (2.3.11)	227,238.760	-	227,238.760	Not Settled
363	State Mining Corporation Limited, Samtse	OAAGPL-2024-52	3	2.3.11	Non-Update of Personal Files of the SMCL Employees (2.3.11)	-	-	-	Not Settled
364	Regional Immigration Office, Phuentsholing, Department of Immigration, MoHA	OAAGPL-2024-53	1	2.2.18	Outstanding Public Works (PW) Advances of Nu. 1,312,750.00 (2.2.18)	1,312,750.000	-	1,312,750.000	Not Settled
365	Bhutan Ferro Alloys Limited, Phuentsholing	OAAGPL-2024-59	3	2.3.11	Absence of Internal Audits (2.3.11)	-	-	-	Settled
366	Dzongkhag Administration, Pemagatshel including Dungkhag & Gewogs	OAAGSJ-2023-348	1	2.1.22	Differences in closing fund balances of financial statements and Bank statement (2.1.22)	-	-	-	Settled
367	Dzongkhag Administration, Pemagatshel including Dungkhag & Gewogs	OAAGSJ-2023-348	3.1	2.1.19	Non-collection of overdue lease rents - Nu. 241,652.49 (2.1.19)	241,652.490	-	249,915.000	Settled
368	Dzongkhag Administration, Pemagatshel including Dungkhag & Gewogs	OAAGSJ-2023-348	3.3	2.1.22	Non-termination of Lease Land Certificates (2.1.22)	-	-	-	Not Settled
369	Dzongkhag Administration, Pemagatshel including Dungkhag & Gewogs	OAAGSJ-2023-348	3.5	2.1.22	Pending updates on operation of leased land (2.1.22)	-	-	-	Settled
370	Dzongkhag Administration, Pemagatshel including Dungkhag & Gewogs	OAAGSJ-2023-348	9	2.1.22	Non-compliance with Guidelines on the operations of Gewogs CD accounts and irregular payments thereof - Nu. 302,686.00 (2.1.22)	235,068.950	304,079.180	-	Settled
371	Dzongkhag Administration, Pemagatshel including Dungkhag & Gewogs	OAAGSJ-2023-348	10.1	2.1.22	Improper disbursement of loans and irregular repayments (2.1.22)	-	-	-	Not Settled
372	Dzongkhag Administration,	OAAGSJ-2023-348	10.2	2.1.19	Pending collections of Membership Fees Nu.234,600.00 (2.1.19)	234,600.000	-	-	Not Settled

	Pemagatshel including Dungkha & Gewogs								
373	Dzongkhag Administration, Pemagatshel including Dungkha & Gewogs	OAAGSJ-2023-348	10.10	2.1.22	Tshelinggore CF fund of Nu.186,000.00 divided amongst the CF members (2.1.22)	186,000.000	-	-	Not Settled
374	Dzongkhag Administration, Pemagatshel including Dungkha & Gewogs	OAAGSJ-2023-348	10.11	2.1.22	Disbursement of loans without minimum fund balance (Khenadrang CF) (2.1.22)	-	-	-	Not Settled
375	Dzongkhag Administration, Pemagatshel including Dungkha & Gewogs	OAAGSJ-2023-348	3.2	2.1.22	Execution of Stone Crushing Plants without approval (2.1.22)	-	-	-	Settled
376	Dzongkhag Administration, Pemagatshel including Dungkha & Gewogs	OAAGSJ-2023-348	3.4	2.1.22	Pending actions on land leases (2.1.22)	13,765.380	14,112.980	-	Settled
377	Regional Office, Samdrup Jongkhar, Department of Surface Transport, MoIT	OAAGSJ-2023-349	1	2.1.22	Improper retention of Bank Draft - Nu. 151,085.00 (2.1.22)	-	-	-	Settled
378	Regional Office, Samdrup Jongkhar, Department of Surface Transport, MoIT	OAAGSJ-2023-349	2	2.4.1	Unauthorized Constructions of structures within Road Right of Way (RRoW) (2.4.1)	-	-	-	Settled
379	Regional Office, Samdrup Jongkhar, Department of Surface Transport, MoIT	OAAGSJ-2023-349	3	2.4.1	Non-collection of royalty, fines and compensations for extraction of GSB & WMM materials resulting into loss of government revenue - Nu. 29,434,760.65 (1.2.7)	668,500.000	-	783,665.140	Settled
380	Regional Office, Samdrup Jongkhar, Department of Surface Transport, MoIT	OAAGSJ-2023-349	6	2.1.22	Inadmissible payment of price adjustment - Nu. 830,138.15 (2.1.22)	830,138.150	896,731.150	-	Settled
381	Regional Office, Trashigang, Department of Surface Transport, MoIT	OAAGSJ-2023-405	1	2.1.22	Non remitting to old unsettled refundable accounts balances to GBFA Nu. 2,378,397.45 (2.1.22)	-	-	-	Settled

382	Regional Office, Trashigang, Department of Surface Transport, MoIT	OAAGSJ-2023-405	2	2.2.19	Outstanding PW advance with central store - Nu. 8,350,085.00 (2.2.19)	8,350,085.000	9,288,954.830	-	Settled
383	Regional Office, Trashigang, Department of Surface Transport, MoIT	OAAGSJ-2023-405	5.2	2.2.17	Ineligible time extension and applicable liquidated damages Nu 3,476,467.12 (2.2.17)	-	-	-	Not Settled
384	Regional Office, Trashigang, Department of Surface Transport, MoIT	OAAGSJ-2023-405	6.1	2.2.17	Ineligible time extension and applicable liquidated damages Nu 410,771.4 (2.2.17)	4,107,714.400	-	4,791,057.950	Not Settled
385	Regional Office, Samdrup Jongkhar including Base Offices, Bhutan Construction and Transport Authority, MoIT	OAAGSJ-2023-480	1	2.1.22	Revenue collections and deposits documented in RAMIS do not align with the recorded sources of revenue in eRaLIS, leading to a non-reconciliation of revenue amounting to Nu.17,409,889.60 (2.1.22)	-	-	-	Not Settled
386	Regional Office, Samdrup Jongkhar including Base Offices, Bhutan Construction and Transport Authority, MoIT	OAAGSJ-2023-480	2	2.1.22	Revenue deposits for selected activities understated in eRaLIS system Nu.704, 725.00 needed affirmation (2.1.22)	-	-	-	Not Settled
387	Regional Office, Samdrup Jongkhar including Base Offices, Bhutan Construction and Transport Authority, MoIT	OAAGSJ-2023-480	3	2.1.22	Non-compliance with the audit issue led to a significant accumulation of unresolved offences against the traffic defaulters as indicated in the eRaLIS report (2.1.22)	-	-	-	Not Settled
388	Dzongkhag Administration, Trashiyangtse including Gewogs	OAAGSJ-2023-482	1	2.1.2	Retention of funds under Closed Work Account - Nu. 46,777,416.00 (2.1.2)	-	-	-	Not Settled
389	Dzongkhag Administration, Trashiyangtse including Gewogs	OAAGSJ-2023-482	2	2.1.2	Non surrender of closed work fund balance - Nu. 3,324,149.98 (2.1.2)	3,324,149.980	1,295,026.180	2,029,123.800	Not Settled

390	Dzongkhag Administration, Trashiyangtse including Gewogs	OAAGSJ-2023-482	3	2.1.22	Non-remittance of old unsettled Refundable Account balances to GBFA Nu. -530,800.56 (2.1.22)	-	-	-	Not Settled
391	Dzongkhag Administration, Trashiyangtse including Gewogs	OAAGSJ-2023-482	4	2.2.19	Outstanding PW Advances - Nu 2,787,091.00 (2.2.19)	238,933.000	244,890.790	-	Partially Settled
392	Dzongkhag Administration, Trashiyangtse including Gewogs	OAAGSJ-2023-482	17	2.2.17	Non-levy of liquidated damages to suppliers – Nu. 15,165.56 (2.2.17)	15,165.560	-	15,953.360	Settled
393	Dzongkhag Administration, Trashiyangtse including Gewogs	OAAGSJ-2023-482	26	2.2.19	Outstanding PW advances – Nu. 1,199,016.00 (2.2.19)	-	-	-	Not Settled
394	Dzongkhag Administration, Trashiyangtse including Gewogs	OAAGSJ-2023-482	27	2.1.2	Non-surrender of unused fund balances of closed works – Nu 1,944,539.00 (2.1.2)	1,944,539.000	-	2,045,548.480	Not Settled
395	Dzongkhag Administration, Trashiyangtse including Gewogs	OAAGSJ-2023-482	28	2.1.22	Non-remittance of old Refundable balances to GBFA - Nu. 322,417.00 (2.1.22)	-	-	-	Not Settled
396	Dzongkhag Administration, Trashiyangtse including Gewogs	OAAGSJ-2023-482	29	2.4.1	Construction activities implemented without/beyond scope of environmental clearance and non-levy of penalty thereof – Nu. 34,557.60 (2.4.1)	34,557.600	-	36,352.720	Not Settled
397	Dzongkhag Administration, Trashiyangtse including Gewogs	OAAGSJ-2023-482	30	2.1.2	Retention of funds in Closed Work Account - Nu 329,053.00 (2.1.2)	-	-	-	Not Settled
398	Dzongkhag Administration, Trashiyangtse including Gewogs	OAAGSJ-2023-482	31	2.1.2	Non surrender of unused fund balances of closed works – Nu. 687,523.00 (2.1.2)	687,523.000	687,523.000	36,141.990	Settled
399	Dzongkhag Administration,	OAAGSJ-2023-482	32	2.1.22	Non-remittance of unclaimed Refundable balances to GBFA - Nu. 190,002.00 (2.1.22)	-	-	-	Settled

	Trashiyangtse including Gewogs								
400	Dzongkhag Administration, Trashiyangtse including Gewogs	OAAGSJ-2023-482	33	2.2.19	Outstanding PW advances - Nu 828,126.00 (2.2.19)	-	-	-	Not Settled
401	Dzongkhag Administration, Trashiyangtse including Gewogs	OAAGSJ-2023-482	35	2.2.38	Construction of Lhakhang on Private Limited registered land - Nu. 880,000.00 (2.2.38)	880,000.000	-	925,711.780	Not Settled
402	Dzongkhag Administration, Trashiyangtse including Gewogs	OAAGSJ-2023-482	37	2.1.2	Non surrender of unused fund balance of closed work – Nu. 272.00 (2.1.2)	272.000	-	286.130	Not Settled
403	Dzongkhag Administration, Trashiyangtse including Gewogs	OAAGSJ-2023-482	38	2.1.22	Non remittance of old unsettled refundable balances to GBFA -Nu.5,389.00 (2.1.22)	-	-	-	Not Settled
404	Dzongkhag Administration, Trashiyangtse including Gewogs	OAAGSJ-2023-482	39	2.4.1	Construction activities implemented without/beyond scope of environmental clearance and non-levy of penalty thereof - Nu. 15,400.00 (2.4.1)	15,400.000	-	16,199.960	Not Settled
405	Dzongkhag Administration, Trashiyangtse including Gewogs	OAAGSJ-2023-482	40	2.4.1	Construction activities implemented without/beyond scope of environmental clearance and non-levy of penalty thereof - Nu 74,052.00 (2.4.1)	74,052.000	-	77,898.650	Not Settled
406	Dzongkhag Administration, Trashiyangtse including Gewogs	OAAGSJ-2023-482	41	2.1.2	Retention of funds in Closed Work Account – Nu 85,932.00 (2.1.2)	-	-	-	Not Settled
407	Dzongkhag Administration, Trashiyangtse including Gewogs	OAAGSJ-2023-482	42	2.1.2	Non-surrender of unused fund balances of closed works – Nu 180,036.60 (2.1.2)	180,036.600	180,036.600	9,464.250	Settled
408	Dzongkhag Administration, Trashiyangtse including Gewogs	OAAGSJ-2023-482	43	2.1.22	Non remittance of old unsettled refundable balances to GBFA – Nu. 73,115.00 (2.1.22)	-	-	-	Settled

409	Dzongkhag Administration, Trashiyangtse including Gewogs	OAAGSJ-2023-482	44	2.2.19	Outstanding PW advances – Nu. 30,000.00 (2.2.19)	-	-	-	Not Settled
410	Dzongkhag Administration, Trashiyangtse including Gewogs	OAAGSJ-2023-482	45	2.4.1	Construction work implemented beyond scope of environmental clearance and penalty thereof – Nu. 13,860.00 (2.4.1)	13,860.000	-	14,579.960	Not Settled
411	Dzongkhag Administration, Trashiyangtse including Gewogs	OAAGSJ-2023-482	46	2.4.1	Construction of road without environmental clearance and applicable penalty - Nu. 16,500.00 (2.4.1)	16,500.000	-	17,357.100	Not Settled
412	Dzongkhag Administration, Trashiyangtse including Gewogs	OAAGSJ-2023-482	48	2.1.2	Non-surrender of unused fund balances of closed works – Nu 34,016.00 (2.1.2)	34,016.000	-	35,782.970	Not Settled
413	Dzongkhag Administration, Trashiyangtse including Gewogs	OAAGSJ-2023-482	49	2.1.22	Non remittance of old unsettled refundable balances to GBFA - (133,798.00) (2.1.22)	-	-	-	Not Settled
414	Dzongkhag Administration, Trashiyangtse including Gewogs	OAAGSJ-2023-482	50	2.4.1	Construction work implemented beyond scope of environmental clearance and non-levy of penalty thereof - Nu 23,100.00 (2.4.1)	23,100.000	-	24,299.930	Not Settled
415	Dzongkhag Administration, Trashiyangtse including Gewogs	OAAGSJ-2023-482	53	2.1.22	Non remittance of unsettled refundable balances to GBFA – Nu. 147,903.00 (2.1.22)	-	-	-	Not Settled
416	Dzongkhag Administration, Trashiyangtse including Gewogs	OAAGSJ-2023-482	54	2.4.1	Construction works implemented beyond scope of environmental clearance and non-levy of penalty thereof - Nu 14,630.00 (2.4.1)	14,630.000	-	15,389.960	Not Settled
417	Dzongkhag Administration, Trashiyangtse including Gewogs	OAAGSJ-2023-482	55	2.2.38	Construction of Lhakhang on Private Limited land - Nu. 994,000.00 (2.2.38)	994,000.000	-	1,045,633.530	Not Settled
418	Dzongkhag Administration,	OAAGSJ-2023-482	56	2.4.1	Construction work implemented without environmental clearance and non-levy of penalty thereof - Nu 6,930.00 (2.4.1)	6,930.000	-	7,289.980	Not Settled

	Trashiyangtse including Gewogs								
419	Dzongkhag Administration, Trashiyangtse including Gewogs	OAAGSJ-2023-482	14	2.4.1	Non-levy of royalty, fines and compensations for unauthorized extraction of GSB materials - Nu. 156,278.28 (2.4.1)	156,278.280	8,555.270	155,519.170	Partially Settled
420	Dzongkhag Administration, Trashigang including Dungkhags & Gewogs	OAAGSJ-2023-490	3	2.2.17	Non levy of Liquidated Damage - Nu. 184,470.505 (2.2.17)	184,470.550	188,230.130	-	Settled
421	Dzongkhag Administration, Trashigang including Dungkhags & Gewogs	OAAGSJ-2023-490	5	2.1.3	Payment of Salary after resignation - Nu. 369,284.00 (2.1.3)	369,284.000	-	400,607.380	Not Settled
422	Dzongkhag Administration, Samdrup Jongkhar including Dungkhags & Gewogs	OAAGSJ-2023-494	1	2.1.22	Differences between fund balances of financial statements and Bank Statement (2.1.22)	-	-	-	Settled
423	Dzongkhag Administration, Samdrup Jongkhar including Dungkhags & Gewogs	OAAGSJ-2023-494	2	2.1.22	Pending settlements of Secured/Mobilization advances - Nu. 852,680.00 (2.1.22)	852,680.000	100,000.000	760,103.690	Not Settled
424	Dzongkhag Administration, Samdrup Jongkhar including Dungkhags & Gewogs	OAAGSJ-2023-494	3	2.1.3	Inadmissible payment of teaching allowance during Maternity Leave - Nu. 61,775.00 (2.1.3)	61,775.000	-	62,384.290	Not Settled
425	Dzongkhag Administration, Samdrup Jongkhar including Dungkhags & Gewogs	OAAGSJ-2023-494	4	2.1.3	Inadmissible payment of full HRA beyond 12 months of LTT - Nu.181,582.50 (2.1.3)	181,582.000	20,650.000	162,519.280	Partially Settled
426	Dzongkhag Administration, Samdrup Jongkhar including Dungkhags & Gewogs	OAAGSJ-2023-494	5	2.1.3	TADA travel dates not corresponding to CPMS data - Nu. 198,966.00 (2.1.3)	109,250.000	23,316.010	86,804.780	Partially Settled

427	Dzongkhag Administration, Samdrup Jongkhar including Dungkhags & Gewogs	OAAGSJ-2023-494	7	2.3.1	Payment of full TADA on return Journey - Nu. 2,375.00 (2.3.1)	-	-	-	Settled
428	Dzongkhag Administration, Samdrup Jongkhar including Dungkhags & Gewogs	OAAGSJ-2023-494	8	2.3.1	Payment of full DSA beyond one month of tour - Nu. 6,250.00 (2.3.1)	5,000.000	3,750.000	1,262.330	Partially Settled
429	Dzongkhag Administration, Samdrup Jongkhar including Dungkhags & Gewogs	OAAGSJ-2023-494	10	2.1.10	Non-recovery of amount receivable from contractor in Construction of ICT lab at Phuentsholing Middle Secondary School - Nu. 36,951.00 (2.1.10)	36,951.000	-	37,315.450	Settled
430	Dzongkhag Administration, Samdrup Jongkhar including Dungkhags & Gewogs	OAAGSJ-2023-494	13	2.1.22	Short recovery of deductions and non-recovery of performance security upon termination of contract of Construction of Khewchung Losarling Gonpa - Nu. 679,737.32 (2.1.22)	316,757.640	-	319,881.830	Not Settled
431	Dzongkhag Administration, Samdrup Jongkhar including Dungkhags & Gewogs	OAAGSJ-2023-494	14	2.2.31	Payment made for works not executed in Construction of ICT lab at Lauri PS - Nu. 83,998.50 (2.2.31)	83,998.500	-	84,826.980	Not Settled
432	Dzongkhag Administration, Samdrup Jongkhar including Dungkhags & Gewogs	OAAGSJ-2023-494	16	2.2.38	Payment beyond quoted rates - Nu. 27,816.30 (2.2.38)	27,816.000	-	28,090.350	Not Settled
433	Dzongkhag Administration, Samdrup Jongkhar including Dungkhags & Gewogs	OAAGSJ-2023-494	17	2.2.31	Payment for works not executed in the Renovation of Kitchen and Store at Lauri PS - Nu. 31,527.91 (2.2.31)	31,527.910	31,776.680	-	Settled
434	Dzongkhag Administration, Samdrup Jongkhar	OAAGSJ-2023-494	18	2.2.38	Excess payment in the Construction of Boys' Academic Toilet at Minjiwoong CS - Nu. 86,597.00 (2.2.38)	86,597.000	87,367.860	-	Settled

	including Dungkhags & Gewogs								
435	Dzongkhag Administration, Samdrup Jongkhar including Dungkhags & Gewogs	OAAGSJ-2023-494	19	2.1.19	Outstanding Lease Rents - Nu. 7,995,243.09 (2.1.19)	7,995,243.090	-	8,074,100.280	Not Settled
436	Dzongkhag Administration, Samdrup Jongkhar including Dungkhags & Gewogs	OAAGSJ-2023-494	20	2.1.3	TA/DA claims not corresponding to CPMS data - Nu. 7,250.00 (2.1.3)	7,250.000	7,257.890	-	Settled
437	Dzongkhag Administration, Samdrup Jongkhar including Dungkhags & Gewogs	OAAGSJ-2023-494	21	2.1.3	TA/DA claims not corresponding to CPMS data - Nu. 25,000.00 (2.1.3)	3,000.000	1,500.000	1,514.790	Partially Settled
438	Dzongkhag Administration, Samdrup Jongkhar including Dungkhags & Gewogs	OAAGSJ-2023-494	22	2.1.3	TA/DA claims not corresponding to CPMS data - Nu. 35,584.00 (2.1.3)	20,172.000	15,500.990	4,718.080	Partially Settled
439	Dzongkhag Administration, Samdrup Jongkhar including Dungkhags & Gewogs	OAAGSJ-2023-494	23	2.1.3	TA/DA claims not corresponding to CPMS data - Nu. 53,507.00 (2.1.3)	6,000.000	0.000	6,059.180	Partially Settled
440	Dzongkhag Administration, Samdrup Jongkhar including Dungkhags & Gewogs	OAAGSJ-2023-494	25	2.1.3	Payment of full TADA on return Journey - Nu. 12,125.00 (2.1.3)	9,625.000	5,500.000	4,125.000	Partially Settled
441	Dzongkhag Administration, Samdrup Jongkhar including Dungkhags & Gewogs	OAAGSJ-2023-494	26	2.1.3	TA/DA claims not corresponding to CPMS data - Nu. 22,944.00 (2.1.3)	22,944.000	1,500.000	21,655.500	Partially Settled
442	Dzongkhag Administration,	OAAGSJ-2023-494	27	2.1.3	TA/DA claims not corresponding to CPMS data - Nu.15,250.00 (2.1.3)	15,250.000	11,016.930	4,291.920	Partially Settled

	Samdrup Jongkhar including Dungkhangs & Gewogs								
443	Dzongkhag Administration, Samdrup Jongkhar including Dungkhangs & Gewogs	OAAGSJ-2023-494	28	2.1.3	TA/DA claims not corresponding to CPMS data - Nu. 11,250.00 (2.1.3)	11,250.000	10,257.560	1,009.860	Partially Settled
444	Regional Revenue and Customs Office, Samdrup Jongkhar, Department of Revenue & Customs, MoF	OAAGSJ-2023-528	1	2.1.10	Non-deduction of TDS on leave encashment - Nu. 38,999.00 (2.1.10)	38,999.000	41,427.880	-	Settled
445	Azista Bhutan Healthcare Limited (ABHL), Motanga Industrial Park, DHI, S/Jongkhar	OAAGSJ-2024-125	1	2.1.3	Free accommodation despite payment of House Rent Allowance - Nu. 973486 (2.1.3)	973,486.000	-	999,090.020	Not Settled
446	Dungsam Cement Corporation Limited, Nganglam	OAAGSJ-2024-149	1	2.1.16	Outstanding advances till date Nu. 4,677,862.46 (2.1.16)	-	-	-	Not Settled
447	Dungsam Cement Corporation Limited, Nganglam	OAAGSJ-2024-149	6	2.2.38	Materials not received despite completion of delivery period (2.2.38)	-	-	-	Not Settled
448	Dungsam Cement Corporation Limited, Nganglam	OAAGSJ-2024-149	7	2.2.38	Supply of material not as per specification and not replaced till date Nu. 452,082.00 (2.2.38)	-	-	-	Not Settled
449	Rigsum Goenpa Restoration Project, Trashiyangtse, Department of Culture and Dzongkha Development, MoHA	OAAGSJ-2024-154	1	2.2.38	Unjustified procurement of TMT bars – Nu. 1,615,648.46 (2.2.38)	-	-	-	Not Settled
450	Rigsum Goenpa Restoration Project, Trashiyangtse, Department of Culture and Dzongkha Development, MoHA	OAAGSJ-2024-154	2	2.1.22	Irregular supply and installation of ropeway cable – Nu. 2,995,540.00 (2.1.22)	2,995,540.000	-	-	Not Settled

451	Rigsum Goenpa Restoration Project, Trashiyangtse, Department of Culture and Dzongkha Development, MoHA	OAAGSJ-2024-154	3	2.1.3	Inadmissible payment of TADA - Nu. 16,668.00 (2.1.3)	16,668.000	11,668.000	5,000.000	Partially Settled
452	Rigsum Goenpa Restoration Project, Trashiyangtse, Department of Culture and Dzongkha Development, MoHA	OAAGSJ-2024-154	4	2.3.11	Inadmissible payment of repatriation benefit - Nu. 41,290.00 (2.3.11)	41,290.000	41,290.000	-	Settled
453	Thromde Administration, Samdrup Jongkhar	OAAGSJ-2024-23	2.2	2.1.3	Inadmissible payment at analyzed rate - Nu. 291,558.56 (2.1.3)	291,558.560	298,460.110	-	Settled
454	Thromde Administration, Samdrup Jongkhar	OAAGSJ-2024-23	4	2.2.32	Excess payment due to failure to conduct pricing of variations - Nu. 230,396.82 (2.2.32)	230,396.820	230,396.820	-	Settled
455	Thromde Administration, Samdrup Jongkhar	OAAGSJ-2024-23	8.2	2.2.21	Non deduction of lump sum rebate – Nu. 186,923.62 (2.2.21)	270,019.880	273,925.930	-	Settled
456	Thromde Administration, Samdrup Jongkhar	OAAGSJ-2024-23	9	2.1.3	Inadmissible payment to contractor at analyzed rate - Nu. 130,732.57 (2.1.3)	130,732.570	130,732.570	-	Settled
457	Thromde Administration, Samdrup Jongkhar	OAAGSJ-2024-23	10	2.2.28	Supply of Table Tennis board not as per specification - Nu. 31,490.00 (2.2.28)	-	-	-	Not Settled
458	Thromde Administration, Samdrup Jongkhar	OAAGSJ-2024-23	11	2.3.11	Unauthorized leave - Nu. 67,036.80 (2.3.11)	67,036.800	-	68,888.120	Not Settled
459	Thromde Administration, Samdrup Jongkhar	OAAGSJ-2024-23	14	2.1.3	Inadmissible payment of Mileage - Nu. 33,336.00 (2.1.3)	33,336.000	20,926.690	12,960.300	Partially Settled
460	Thromde Administration, Samdrup Jongkhar	OAAGSJ-2024-23	13	2.1.3	Inadmissible payment of TA/DA - Nu. 47,500.00 (2.1.3)	47,500.000	4,566.420	44,187.520	Partially Settled
461	Transmission Operation and Maintenance	OAAGSJ-2024-240	1	2.4.1	Non-incorporation of standard clause led to termination of contract without levying 20% (Nu.	98,450.210	98,450.210	-	Settled

	Division, Deothang, BPCL				92,347.25) on uncompleted work value vis-à-vis non-imposition of LD Nu. 15,157.81 as per required provision (2.4.1)				
462	Electricity Supply Division, Pemagatshel, BPCL	OAAGSJ-2024-242	1	2.2.36	Non-recovery of 20% of uncompleted work upon termination of contract of Construction of G+2 staff quarter along with site development works at Denchi - Nu 1,294,428.08 (2.2.36)	1,193,744.470	-	1,208,658.090	Not Settled
463	Koufuku International Dairy Corporation, Chenari, Trashigang	OAAGSJ-2024-268	1	2.1.19	Non-Settlement of Sundry Debtors-Distributors (2.1.19)	-	-	-	Not Settled
464	Koufuku International Dairy Corporation, Chenari, Trashigang	OAAGSJ-2024-268	2	2.2.9	Supply of ingredients for dairy products by unauthorized supplier- Nu.5,689,387.00 (2.2.9)	-	-	-	Not Settled
465	Bumdeling Wildlife Sanctuary, Trashiyangtse, Department of Forests and Park Services, MoENR	OAAGSJ-2024-57	1	2.2.17	Improper time extension and applicable liquidated damages Nu 55,000.00 (2.2.74)	55,000.000	56,699.730	-	Settled
466	Bumdeling Wildlife Sanctuary, Trashiyangtse, Department of Forests and Park Services, MoENR	OAAGSJ-2024-57	2	2.2.9	Construction activities implemented without environmental clearance and non-levy of penalty thereof Nu 8,580.00 (2.2.9)	8,580.000	8,591.280	-	Settled
467	Bumdeling Wildlife Sanctuary, Trashiyangtse, Department of Forests and Park Services, MoENR	OAAGSJ-2024-57	3	2.2.16	Inadmissible payment of excavator hiring charges Nu. 30,000.00 (2.2.16)	30,000.000	30,098.630	-	Settled
468	Bumdeling Wildlife Sanctuary, Trashiyangtse, Department of Forests and Park Services, MoENR	OAAGSJ-2024-57	4	2.2.38	Non collection of rebates on procurement of HDPE pipe Nu. 8,808.16 (2.2.38)	8,808.160	8,831.330	-	Settled
469	Sherubtse College, Kanglung	OAAGSJ-2024-9	1	2.2.32	Payment for deviated items without rate analysis - Nu. 142,815.64 (2.2.32)	142,815.640	142,815.640	-	Settled

470	Sherubtse College, Kanglung	OAAGSJ-2024-9	2	2.1.3	Inadmissible payment of HRA beyond 12 months of study leave - Nu. 36,042.50 (2.1.3)	36,042.500	-	39,739.620	Not Settled
471	Sherubtse College, Kanglung	OAAGSJ-2024-9	3	2.1.3	Inadmissible payment of Teaching Allowances during LTT - Nu. 71,310.00 (2.1.3)	71,310.000	71,497.560	-	Settled
472	Sherubtse College, Kanglung	OAAGSJ-2024-9	4	2.1.3	Inadmissible payment of repatriation benefits – Nu. 228,489.00 (2.1.3)	228,489.000	62,176.000	183,372.610	Not Settled
473	Sherubtse College, Kanglung	OAAGSJ-2024-9	5	2.1.3	Inadmissible payment of TA/DA - Nu. 55,480.00 (2.1.3)	55,480.000	55,625.920	-	Settled
474	Sherubtse College, Kanglung	OAAGSJ-2024-9	8.1	2.1.3	Inadmissible payment of advance – Nu. 784,950.00 (2.1.3)	784,950.000	523,594.250	300,396.650	Partially Settled
475	Sherubtse College, Kanglung	OAAGSJ-2024-9	8.2	2.1.9	Improper sanctions of advances – Nu. 283,003.25 (2.1.9)	283,003.250	283,789.940	-	Settled
476	Sherubtse College, Kanglung	OAAGSJ-2024-9	8.3	2.2.18	Non-adjustment of PW Advance – Nu. 854,834.58 (2.2.18)	854,834.580	600,583.950	282,897.800	Partially Settled
477	Sherubtse College, Kanglung	OAAGSJ-2024-9	9	2.1.3	Inadmissible payment of DSA - Nu. 6,000.00 (2.1.3)	6,000.000	6,015.780	-	Settled
478	Sherubtse College, Kanglung	OAAGSJ-2024-9	10	2.1.3	Inadmissible Payment of DSA for Ex-Country Travel - Nu. 191,668.75 (2.1.3)	191,668.750	192,147.660	166.720	Settled
479	Sherubtse College, Kanglung	OAAGSJ-2024-9	11	2.1.21	Overdue Library Books due to non-implementation of penalties - Nu. 445,260.00 (2.1.21)	-	-	-	Not Settled
480	Kholongchu Hydro Energy Limited, Trashiyangtse	OAAGSJ-2024-90	1	2.1.16	Outstanding advances till date Nu. 472,094,947.70 (2.1.16)	4,549,965.750	0.000	4,786,314.670	Not Settled
481	Kholongchu Hydro Energy Limited, Trashiyangtse	OAAGSJ-2024-90	2	2.1.22	Payment without supporting documents Nu. 4,050,000.00 (2.1.22)	-	-	-	Settled
482	Development of Infrastructure and Teaching at College of Natural Resources, Lobesa, Punakha. GoI PTA (FIC 4738)	OAAGTS-2023-396	2	2.2.31	Installations of electrical items other than specification- Nu. 16,000.00	2,000.000	2,000.000	-	Settled
483	Dzongkhag Administration, Wangdue Phodrang including Gewogs	OAAGTS-2023-397	4	2.1.3	Inadmissible payment of TA/DA – Nu.30,980.00 (2.1.3)	9,000.000	9,000.000	-	Settled

484	Dzongkhag Administration, Wangdue Phodrang including Gewogs	OAAGTS-2023-397	2	2.2.21	Non collection of rebates for cement & HDPE against the work executed through contract and departmentally (2.2.21)	1,228,396.540	1,274,157.240	-	Settled
485	Dzongkhag Administration, Punakha including Gewogs	OAAGTS-2023-422	5	2.2.17	Non levy of Liquidated Damages for the delay in completion of works Nu. 366,350.41	366,350.410	391,196.930	-	Settled
486	Dzongkhag Administration, Punakha including Gewogs	OAAGTS-2023-422	6	2.1.19	Outstanding lease rent collections - Nu. 337,871.17	337,871.170	376,305.170	-	Settled
487	Dzongkhag Administration, Punakha including Gewogs	OAAGTS-2023-422	8	2.1.3	Inadmissible payment of Professional Allowances - Nu.28,900.00	28,900.000	28,900.000	-	Settled
488	Dzongkhag Administration, Punakha including Gewogs	OAAGTS-2023-422	15	2.1.3	Inadmissible payment of 22.78% cost index for earth works- Nu. 132,734.75	132,734.750	138,120.250	-	Settled
489	Dzongkhag Administration, Punakha including Gewogs	OAAGTS-2023-422	17	2.2.38	Non-quantification of departmentally executed works through hire of machineries Nu. 873.215.00	-	-	-	Settled
490	Dzongkhag Administration, Punakha including Gewogs	OAAGTS-2023-422	18	2.2.38	Non-quantification of departmentally executed works executed through hire of machineries Nu. 140,202.00	-	-	-	Settled
491	Dzongkhag Administration, Punakha including Gewogs	OAAGTS-2023-422	19	2.2.38	Non-receipt of Electric fencing materials (Eco Pole) by the beneficiaries worth Nu. 174,000.00 and non-completion of electric fencing	-	-	-	Settled
492	Dzongkhag Administration, Punakha including Gewogs	OAAGTS-2023-422	20	2.2.31	Payment for goods not provided - Nu. 9,504.00	-	-	-	Settled
493	Dzongkhag Administration, Dagana	OAAGTS-2023-424	2	2.1.16	Outstanding PWA and Personal Advances - Nu. 178,996.00	178,996.000	-	189,941.730	Not Settled

	including Dungkha & Gewogs								
494	Dzongkhag Administration, Dagana including Dungkha & Gewogs	OAAGTS-2023-424	3	2.2.36	Recoverable amount from the Contractor upon termination of Contract – Nu.973,123.00	973,123.000	937,800.000	37,483.030	Not Settled
495	Dzongkhag Administration, Dagana including Dungkha & Gewogs	OAAGTS-2023-424	4	2.1.2	Booking of expenditure without completion of work – Nu. 25,033,229.00	25,033,229.000	6,272,548.000	18,760,681.000	Partially Settled
496	Dzongkhag Administration, Dagana including Dungkha & Gewogs	OAAGTS-2023-424	7	2.2.38	Dorona Chhungwa’s partial farm road constructed without urgent requirement	-	-	-	Not Settled
497	Dzongkhag Administration, Dagana including Dungkha & Gewogs	OAAGTS-2023-424	8	2.1.19	Inadequacies in state land lease management and rent collection	-	-	-	Settled
498	Dzongkhag Administration, Dagana including Dungkha & Gewogs	OAAGTS-2023-424	9	2.1.19	Non-collection of Rural Taxes	-	-	-	Settled
499	Dzongkhag Administration, Dagana including Dungkha & Gewogs	OAAGTS-2023-424	10	2.2.11	Overpayment due to non-adjustment of negotiated amount – Nu. 547,895.22	547,895.220	586,443.030	-	Settled
500	Dzongkhag Administration, Dagana including Dungkha & Gewogs	OAAGTS-2023-424	12	2.2.18	Outstanding Public Work Advances (PWA) - Nu. 3,337,978.80	3,337,978.800	-	3,542,098.500	Not Settled
501	Dzongkhag Administration, Dagana including Dungkha & Gewogs	OAAGTS-2023-424	13	2.2.18	Outstanding Public Work Advances (PWA) - Nu. 540,884.00	540,884.000	-	573,959.430	Not Settled
502	Dzongkhag Administration, Dagana including Dungkha & Gewogs	OAAGTS-2023-424	16	2.2.38	Incomplete debri painting work at Gumla Lhakhang	-	-	-	Settled

503	Regional Office, Sarpang, Department of Surface Transport, MoIT	OAAGTS-2023-500	1	2.1.22	Unclaimed escrow money - Nu.913,188.00	913,188.000	913,188.000	-	Settled
504	Dzongkhag Administration, Tsirang including Gewogs	OAAGTS-2023-513	1.1	2.2.36	Termination of contract of the Construction of 120 Bedded Hostel and pending realization of recoverable amount Nu. 1,729,840.27	1,729,840.270	1,773,062.580	-	Settled
505	Dzongkhag Administration, Tsirang including Gewogs	OAAGTS-2023-513	1.2	2.2.36	Termination of contract of the Construction Six Unit Staff Quarter and pending realization of recoverable amount Nu. 2,598,771.19	2,598,771.190	2,663,704.870	-	Settled
506	Dzongkhag Administration, Tsirang including Gewogs	OAAGTS-2023-513	1.3	2.2.36	Termination of four-unit staff quarter Construction contract and non-recovery of contract dues Nu. 3,683,545.01	3,683,545.010	-	3,741,674.380	Not Settled
507	Dzongkhag Administration, Tsirang including Gewogs	OAAGTS-2023-513	1.4	2.2.36	Termination of contract and non-recovery of contract dues Nu. 2,754,034.50 and short deduction of rebate Nu. 345,102.54	560,947.040	574,963.030	-	Settled
508	Dzongkhag Administration, Tsirang including Gewogs	OAAGTS-2023-513	2	2.3.5	Non-recovery of Financial Obligation- Nu.3,621,807.65	3,621,807.650	-	3,678,962.760	Not Settled
509	Dzongkhag Administration, Tsirang including Gewogs	OAAGTS-2023-513	5	2.1.22	Non-settlement of Contractor bills within the Financial Year 2022-23 Nu. 141,144.00	-	-	-	Settled
510	Regional Office of Industry, Commerce & Employment, Gelephu, MoICE	OAAGTS-2023-571	1	2.1.3	Inadmissible claim and payment of mileage	4,256.000	4,714.950	-	Settled
511	Dzongkhag Administration, Sarpang including Dungkhag & Gewogs	OAAGTS-2024-109	2.2	2.1.3	Inadmissible payment resulted from erroneous computation of work value for price adjustment - Nu.30,033.61	30,100.580	-	30,357.880	Not Settled
512	Dzongkhag Administration, Sarpang including Dungkhag & Gewogs	OAAGTS-2024-109	3.2	2.2.17	Delay in completion of the contract work and non-levy of LD thereon - Nu.6,482,487.99	6,482,487.990	-	6,537,899.940	Not Settled
513	Dzongkhag Administration, Sarpang including Dungkhag & Gewogs	OAAGTS-2024-109	4.2	2.2.17	Liquidated damages recoverable - Nu.1,141,446.00	1,141,446.000	-	1,151,203.020	Not Settled

514	Thromde Administration, Gelephu including LC, CD Accounts and Revenue, Sarpang	OAAGTS-2024-178	2	2.2.21	Non collection of rebates for the procurement of cement valuing Nu. 827,872.00	827,872.000	-	836,037.320	Not Settled
515	Thromde Administration, Gelephu including LC, CD Accounts and Revenue, Sarpang	OAAGTS-2024-178	3	2.1.16	Unadjusted outstanding amount – Nu.4,084,787.93	4,084,787.930	-	4,125,076.250	Not Settled
516	Thromde Administration, Gelephu including LC, CD Accounts and Revenue, Sarpang	OAAGTS-2024-178	5.1	2.2.21	Non-deduction of void on supply of boulders - Nu.72,037.50	-	-	-	Not Settled
517	National Centre for Animal Health, Serbithang (including Medicine Revolving Fund CD Account), Department of Livestock, MoAL	RTICD-2023-260	1.1	2.2.17	Non-levy of Liquidated damages for late supply of medicines & equipment – Nu. 137,461.00 (2.2.17)	137,461.000	137,461.000	-	Settled
518	National Centre for Animal Health, Serbithang (including Medicine Revolving Fund CD Account), Department of Livestock, MoAL	RTICD-2023-260	1.2	2.1.17	Less deduction of Liquidated damages – Nu. 99,327.00 (2.2.17)	99,327.000	102,919.100	-	Settled
519	National Centre for Animal Health, Serbithang (including Medicine Revolving Fund CD Account), Department of Livestock, MoAL	RTICD-2023-260	2	2.1.3	Inadmissible payment due to mismatch of travel claims with CPMS data – Nu. 414,721.00 (2.1.3)	315,310.500	328,465.450	9,117.040	Partially Settled
520	City Bus Service	SCD-2023-350	1	2.2.17	Non-levy of liquidated damage for the delay in supply of bus tickets Nu. 67,496.5 – (2.2.17)	67,496.500	-	67,496.500	Not Settled

521	Strengthening Risk Information and Disaster Resilience in Bhutan Project. Implemented by Department of Local Governance & Disaster Management, MoHA. Funded by World Bank	SCD-2023-351	1	2.2.38	Delay in completion of consultancy work for Design and Development of web-based Construction Manager Software (CMS) (2.2.38)	-	-	-	Settled
522	Royal Bhutanese Embassy, New Delhi, India	SCD-2023-352	1	2.1.8	Short carry forward of closing cash balances – Nu.2,917,004.57 (2.1.8)	2,917,004.570	-	2,917,004.570	Not Settled
523	Royal Bhutanese Embassy, New Delhi, India	SCD-2023-352	3	2.1.17	Disbursement of additional advance without any Bank Guarantee for the Reconstruction of the Hon'ble Kutshab's residence (2.1.17)	147,943.730	156,017.810	-	Settled
524	Dzongkhag Administration, Paro including Gewogs	SCD-2023-380	1	2.1.3	Overpayment of Contract Allowance to Regular Contract Employees: Nu. 16,929.00	16,929.000	3,440.270	15,802.150	Partially Settled
525	Dzongkhag Administration, Paro including Gewogs	SCD-2023-380	2	2.1.3	Incorrect Payment of Salary and Allowances During Extraordinary Leave: Nu. 412,690.00	412,690.000	171,136.020	280,521.410	Partially Settled
526	Dzongkhag Administration, Paro including Gewogs	SCD-2023-380	3	2.1.3	Inadmissible Payment of Professional Allowances During Leave: Nu. 47,300.00	47,300.000	52,182.910	-	Settled
527	Dzongkhag Administration, Paro including Gewogs	SCD-2023-380	4	2.1.22	Improper deposit of budgetary Fund into Non-Revenue Deposit Account Nu.30,180.00	30,180.000	30,557.040	-	Settled
528	Dzongkhag Administration, Paro including Gewogs	SCD-2023-380	5	2.1.22	Irregular Retention of Fund into Close Work Nu. 2,707,200.00	2,707,200.000	-	2,707,200.000	Not Settled
529	Dzongkhag Administration, Paro including Gewogs	SCD-2023-380	6.1	2.1.3	Excess/Inadmissible Payment of Material Transportation Charges Nu. 88,303.10	88,303.100	89,406.280	-	Settled
530	Dzongkhag Administration, Paro including Gewogs	SCD-2023-380	6.2	2.1.3	Excess Computation of Cost Index resulting into inadmissible payment Nu. 18,622.77	18,622.770	18,855.430	-	Settled

531	Dzongkhag Administration, Paro including Gewogs	SCD-2023-380	7.1	2.1.3	Inadmissible Payment of Price Adjustment - Nu. 704,128.70	704,128.700	704,128.700	-	Settled
532	Dzongkhag Administration, Paro including Gewogs	SCD-2023-380	7.2	2.1.3	Excess Payment due to disparity between quantity paid and actual quantity executed- Nu. 104,265.98	104,265.980	104,265.980	-	Settled
533	Dzongkhag Administration, Paro including Gewogs	SCD-2023-380	8	2.1.3	Inadmissible payment of transportation charges for tools & equipment in the Construction of Water Supply for Phuchekha and Tsenikha (Water Flagship) under Dogar Gewog Nu. 87,469.40	87,469.400	100,525.110	-	Settled
534	Dzongkhag Administration, Paro including Gewogs	SCD-2023-380	9	2.1.3	Inadmissible payment of price adjustment for the Construction of 12-Unit Class room at Drugyel Nu. 268,982.96	268,982.960	268,982.960	-	Settled
535	Dzongkhag Administration, Paro including Gewogs	SCD-2023-380	10.1	2.1.3	Excess payment due to disparity between quantity paid and actual quantity executed - Nu. 710,800.00	253,600.000	281,113.860	-	Partially Settled
536	Dzongkhag Administration, Paro including Gewogs	SCD-2023-380	10.2	2.1.3	Excess payment due to incorrect computation of price adjustment - Nu. 226,944.94	226,944.940	251,566.910	-	Partially Settled
537	Dzongkhag Administration, Paro including Gewogs	SCD-2023-380	11	2.2.32	Incorrect Payment to Contractor Due to Inappropriate Application of Cost Index resulting into inadmissible payment of Nu. 46,523.20	24,239.840	24,239.840	-	Settled
538	Dzongkhag Administration, Paro including Gewogs	SCD-2023-380	12	2.1.3	Excess Payment made towards the Compound Fencing of Doteng BHU Gr II amounting to Nu.13,132.80	13,132.800	13,132.800	-	Settled
539	Dzongkhag Administration, Paro including Gewogs	SCD-2023-380	13.1	2.1.22	Non-maintenance of Measurement Book	-	-	-	Settled
540	Dzongkhag Administration, Paro including Gewogs	SCD-2023-380	14.1	2.2.38	Failure to Conduct Training for Municipal Staff	-	-	-	Settled
541	Dzongkhag Administration, Paro including Gewogs	SCD-2023-380	14.2	2.2.31	Payment for work not done Nu. 307,313.17	307,313.170	-	354,597.270	Settled
542	Dzongkhag Administration, Paro including Gewogs	SCD-2023-380	15.1	2.2.38	Failure to Provide Training for Municipal Staff/Hospital Staff	-	-	-	Settled

543	Dzongkhag Administration, Paro including Gewogs	SCD-2023-380	17	2.1.3	Uneconomical Purchase of Backhoe Pay Loaders and Excess Payment of Nu. 587,500.00	587,500.000	-	677,894.520	Not Settled
544	Dzongkhag Administration, Paro including Gewogs	SCD-2023-380	18	2.2.31	Payment made for work not done amounting to Nu.200,000.00 and rectification needed for the Destroyed Boulder Barrier Dam	-	-	-	Not Settled
545	Dzongkhag Administration, Paro including Gewogs	SCD-2023-380	19	2.2.31	Payment made for work not executed in the maintenance of Lungsigang to Jashigang Farm Road under Dopshari Gewog amounting to Nu. 124,906.82	300,000.000	-	346,158.900	Not Settled
546	Dzongkhag Administration, Paro including Gewogs	SCD-2023-380	20	2.2.38	Incorrect Installation and Payment for Geyser in Gewog Office Toilet	7,847.920	7,847.920	-	Settled
547	Dzongkhag Administration, Paro including Gewogs	SCD-2023-380	22.1	2.2.36	Non recovery of 20% on value of work not completed after termination of contract Nu. 43,200.00	43,200.000	-	49,846.880	Settled
548	Dzongkhag Administration, Paro including Gewogs	SCD-2023-380	23	2.2.31	Excess payment for the Construction of site Development wall and 2-unit toilet at Gewog Office under Shaba Gewog Nu. 72,177.40	72,176.400	-	83,281.620	Not Settled
549	Dzongkhag Administration, Gasa including Gewogs	SCD-2023-393	1.2	2.1.7	Unreconciled accounts (9e) and (8a) Nu. 1,602,182.99 (2.1.7)	1,602,182.990	-	1,602,182.990	Not Settled
550	Dzongkhag Administration, Gasa including Gewogs	SCD-2023-393	2	2.1.7	Non-surrender of deposit works fund balance Nu. 6,974,200.51	6,974,200.510	7,276,861.700	-	Settled
551	Dzongkhag Administration, Gasa including Gewogs	SCD-2023-393	3.1	2.1.3	Inadmissible expenditures booked under close works Nu. 14,588,291.00 (2.1.3)	14,588,291.000	-	17,159,027.650	Not Settled
552	Dzongkhag Administration, Gasa including Gewogs	SCD-2023-393	3.2	2.1.2	Unadjusted expenditures booked under closed work Nu. 3,021,866.00	3,021,866.000	-	3,554,376.740	Not Settled
553	Dzongkhag Administration, Gasa including Gewogs	SCD-2023-393	3.3	2.1.7	Non-surrender of closed work account balance Nu. 4,465,453.30 (2.1.7)	4,465,453.300	5,011,584.360	-	Settled
554	Dzongkhag Administration, Gasa including Gewogs	SCD-2023-393	5	2.1.3	Inadmissible payment of Salary during EOL Nu. 187,450.00 (2.1.3)	-	-	-	Settled

555	Dzongkhag Administration, Gasa including Gewogs	SCD-2023-393	6	2.2.22	Non-liquidation of advances from contractor's final bill Nu. 133,877.00	-	-	-	Settled
556	Dzongkhag Administration, Gasa including Gewogs	SCD-2023-393	7	2.2.28	Payment made without executing the works as per the BoQ at Remi Neykhang, Khatoe Nu. 53,543.08 (2.2.28)	-	-	-	Settled
557	Dzongkhag Administration, Gasa including Gewogs	SCD-2023-393	8.2	2.2.35	Defective works (2.2.35)	-	-	-	Settled
558	Dzongkhag Administration, Gasa including Gewogs	SCD-2023-393	8.3	2.2.35	Non-compliance to the provision of quality controls (2.2.35)	-	-	-	Settled
559	Dzongkhag Administration, Gasa including Gewogs	SCD-2023-393	9.3	2.2.35	Defective works (2.2.35)	-	-	-	Not Settled
560	Dzongkhag Administration, Gasa including Gewogs	SCD-2023-393	11.2	2.2.35	Defective works (2.2.35)	-	-	-	Not Settled
561	Dzongkhag Administration, Gasa including Gewogs	SCD-2023-393	8.3 (Duplicate)	2.2.35	Non-compliance to provision of quality controls (2.2.35)	850.000	850.000	-	Settled
562	The Secretariat, Ministry of Home Affairs	SCD-2023-402	1	2.2.38	Payment made without declaring the goods with Customs Nu. 1,839,645.00 (2.2.38)	1,839,645.000	1,839,645.000	-	Settled
563	Dzongkhag Administration, Thimphu including Drungkhag & Gewogs	SCD-2023-412	2.2	2.2.28	Non-execution of BoQ item of works - Nu.233,152.00 (2.2.28)	233,152.000	247,256.100	-	Settled
564	Dzongkhag Administration, Thimphu including Drungkhag & Gewogs	SCD-2023-412	3	2.2.38	Inadmissible payment of timber and cement transportation charges in the Construction of Product pulling and packing house at Soe Gewog - Nu. 357,897.00 (2.2.38)	357,897.000	-	382,606.600	Not Settled
565	Dzongkhag Administration, Thimphu including Drungkhag & Gewogs	SCD-2023-412	5.1	2.2.28	Non-execution of granular Sub-base course (GSB) as per BoQ specification	-	-	-	Not Settled
566	Dzongkhag Administration,	SCD-2023-412	5.2	2.2.28	Non-execution of wet mix macadam (WMM) as per BoQ specification	-	-	-	Not Settled

	Thimphu including Drungkhag & Gewogs								
567	Dzongkhag Administration, Thimphu including Drungkhag & Gewogs	SCD-2023-412	6	2.2.38	Excess procurement of Construction materials and balance thereof in the Reconstruction of Barshong PHC at Naro Gewog - Nu. 247,986.95	247,986.950	265,108.240	-	Settled
568	Dzongkhag Administration, Thimphu including Drungkhag & Gewogs	SCD-2023-412	8.1	2.2.28	Non-execution of work for providing and laying Granular Sub-base course (GSB) as per BoQ specification	-	-	-	Not Settled
569	Dzongkhag Administration, Thimphu including Drungkhag & Gewogs	SCD-2023-412	9.1	2.2.21	Non-deduction of Discount/Rebate offered and excess payment thereof	155,938.000	160,449.520	-	Settled
570	Dzongkhag Administration, Thimphu including Drungkhag & Gewogs	SCD-2023-412	9.2	2.2.36	Non recovery of employer's additional cost upon termination of contract	230,010.170	236,664.710	-	Settled
571	Dzongkhag Administration, Thimphu including Drungkhag & Gewogs	SCD-2023-412	9.4	2.2.18	Non-adjustment of advance	821,599.000	850,757.030	-	Settled
572	Dzongkhag Administration, Thimphu including Drungkhag & Gewogs	SCD-2023-412	10.2	2.2.28	Non-execution of work for providing and laying Granular Sub-base course (GSB) as per BoQ specification (2.2.28)	-	-	-	Settled
573	Dzongkhag Administration, Thimphu including Drungkhag & Gewogs	SCD-2023-412	12.1	2.2.28	Non-execution of work for providing and laying Granular Sub-base course (GSB) as per BoQ specification (2.2.28)	-	-	-	Settled
574	Dzongkhag Administration, Thimphu including Drungkhag & Gewogs	SCD-2023-412	13.4 (i)	2.2.23	Non-levy of penalties/forfeiture of performance security upon termination of contract (2.2.23)	-	-	-	Not Settled
575	Dzongkhag Administration, Thimphu including Drungkhag & Gewogs	SCD-2023-412	13.6 (i)	2.2.28	Non-execution of Works as per BoQ specification for ceiling and flooring works	-	-	-	Not Settled

576	Dzongkhag Administration, Thimphu including Drungkhag & Gewogs	SCD-2023-412	15.1	2.2.32	Excess payment due to application of different payment modality - Nu. 406,059.56) (2.2.32)	406,059.560	-	434,094.390	Not Settled
577	Dzongkhag Administration, Thimphu including Drungkhag & Gewogs	SCD-2023-412	15.2	2.2.38	Excess procurement of GI Pipe - Nu. 722,666.00 (2.2.38)	722,666.000	-	772,559.650	Not Settled
578	Dzongkhag Administration, Thimphu including Drungkhag & Gewogs	SCD-2023-412	17	2.2.17	Delay in Supply of Furniture and Non-levy of Liquidated Damage. Nu. 29,719.71)	29,719.710	-	31,771.610	Not Settled
579	Dzongkhag Administration, Thimphu including Drungkhag & Gewogs	SCD-2023-412	16	2.4.1	Payment of full Daily Allowance during return journey – Nu. 3,500.00 (2.4.1)	3,500.000	1,513.810	2,138.080	Not Settled
580	Department of Immigration including Regional Immigration Office, Paro	SCD-2023-488	1	2.1.7	Non-surrender of deposit works fund balance	-	-	-	Settled
581	Dratshang Lhentshog	SCD-2023-502	1.1	2.1.3	Irrational adjustment of expenditure for the period 1 May 2021 to 23 September 2022 - Nu. 5,821,027.00 (2.1.3)	5,821,027.000	-	6,291,812.530	Not Settled
582	Dratshang Lhentshog	SCD-2023-502	1.2	2.1.3	Irrational expenditure incurred during Covid-19 Lockdown in Bodhgaya, Bihar - Nu. 1,096,966.00 (2.1.3)	1,096,966.000	-	1,185,685.000	Not Settled
583	Dratshang Lhentshog	SCD-2023-502	1.3	2.1.22	Irregular retention of Land Tax Money - Nu.339,768.00 (2.1.22)	339,768.000	-	367,247.320	Not Settled
584	Dratshang Lhentshog	SCD-2023-502	1.4.1	2.1.3	Unrealistic booking of expenditure - Nu.125,547.25 (2.1.3)	125,547.250	-	135,701.080	Not Settled
585	Dratshang Lhentshog	SCD-2023-502	1.4.3	2.1.22	Unauthorized expenditure - Nu.257,310.00 (2.1.22)	257,310.000	-	278,120.390	Not Settled
586	Dratshang Lhentshog	SCD-2023-502	1.4.5	2.1.3	Irrational claim towards performing Kurim (ritual) - Nu.151,000.00 (2.1.3)	151,000.000	-	151,000.000	Not Settled
587	Dratshang Lhentshog	SCD-2023-502	1.4.6	2.1.3	Irrational TA/DA claim & vehicle hire charges - Nu.207,619.00 (2.1.3)	207,619.000	-	207,619.000	Not Settled
588	Dratshang Lhentshog	SCD-2023-502	1.4.7	2.1.3	Irrational payment of labor charges and material purchase - Nu.157,975.00 (2.1.3)	157,975.000	-	170,751.500	Not Settled

589	Dratshang Lhentshog	SCD-2023-502	1.4.8	2.1.3	Irrational expenditure towards the Labor payment and material cost - Nu.186,295.00 (2.1.3)	186,295.000	-	201,361.930	Not Settled
590	Dratshang Lhentshog	SCD-2023-502	4.1	2.2.15	Unauthorized retention and use of Guest House Room Rent, Donation & Butter Lamp (Karmi) charges - Nu.2,129,948.00 (2.2.15)	2,129,948.000	-	2,302,211.190	Not Settled
591	Dratshang Lhentshog	SCD-2023-502	4.3	2.2.15	Irregular deposit of the non-tax revenue collections into Zhung Dratshang Kugyer Fund Account and lack of supporting documentation for the deposits - Nu.1,701,990.00 (2.2.15)	1,701,990.000	-	1,839,641.360	Not Settled
592	Dratshang Lhentshog	SCD-2023-502	5	2.3.11	Recruitment of Support Staff without Approval (2.3.11)	-	-	-	Not Settled
593	Dratshang Lhentshog	SCD-2023-502	6.1	2.2.17	Non-levy of liquidated damages (2.2.17)	150,000.000	-	162,131.510	Not Settled
594	Dratshang Lhentshog	SCD-2023-502	8	2.2.31	Payment made for items not provided at site for the Construction of Lam's Zimchu at Dangchu under Wangdue Rabdey Nu. 245,616.97 (2.2.31)	245,616.970	-	265,481.670	Not Settled
595	Dratshang Lhentshog	SCD-2023-502	9	2.2.31	Excess Payment for the Construction of New Zhirim Lobdra at Samkhar under Trashigang Dzongkhag Nu. 267,535.77 (2.2.31)	267,535.770	-	289,173.200	Not Settled
596	Dratshang Lhentshog	SCD-2023-502	10.1	2.2.31	Payment made for items not provided at site Nu. 103,411.74 (2.2.31)	103,411.740	-	111,775.360	Not Settled
597	Dratshang Lhentshog	SCD-2023-502	11	2.2.31	Payment made for items not provided at site for the Construction of Tshamkhag at Timila Goenpa under Lhuentse Dzongkhag Nu. 55,473.52 (2.2.31)	55,473.520	-	59,960.070	Not Settled
598	Dratshang Lhentshog	SCD-2023-502	12	2.2.31	Payment made for items not provided at site for the Construction of Classroom at Zham Goendey under Lhuentse Dzongkhag Nu. 93,181.46 (2.2.31)	93,181.460	-	100,717.630	Not Settled
599	Drugyel Dzong Conservation Project, Department of Culture & Dzongkha Development, MoHA	SCD-2023-533	1	2.2.31	Payment without actual completion of supply, installation and commissioning of firefighting system works - Nu.10,238,855.00 (2.2.31)	10,238,855.000	10,238,855.000	-	Settled
600	Lingzhi Dzong Construction Project	SCD-2023-568	1	2.1.22	Time Barred Payment without approval - Nu.629,400.00 (2.1.22)	629,400.000	693,547.070	-	Not Settled
601	Secretariat, Ministry of Foreign Affairs and External Trade including Departments	SCD-2024-24	2	2.1.16	Non-adjustment of PW advances – Nu. 216,000.00 (2.1.16)	216,000.000	-	216,000.000	Not Settled

602	Rabdeys, Dratshang Lhentshog	SCD-2024-29	1	2.1.16	Non-settlement of advances - Nu. 738,000.00 (2.1.16)	738,000.000	-	788,952.330	Not Settled
603	Thromde Administration, Thimphu	SCD-2024-74	1.1	2.1.3	Inadmissible payment of price escalation - Nu. 4,574,374.71 (2.1.3)	4,574,374.710	-	4,658,593.340	Not Settled
604	Thromde Administration, Thimphu	SCD-2024-74	2	2.1.3	Inadmissible payment of price escalation in the infrastructure development works of Kawajangsa – Langjophaka area Nu. 8,991,070.44 (2.1.3)	8,991,070.440	-	9,156,604.660	Not Settled
605	Thromde Administration, Thimphu	SCD-2024-74	3	2.1.3	Inadmissible payment of price escalation for the Infrastructure Development within Upper Jungzhina Area - Nu. 5,119,761.67 (2.1.3)	5,119,761.670	-	5,214,021.400	Not Settled
606	Thromde Administration, Thimphu	SCD-2024-74	4.2	2.1.3	Inadmissible payment of price escalation - Nu. 8,154,126.15 (2.1.3)	8,154,126.150	-	8,304,251.430	Not Settled
607	Thromde Administration, Thimphu	SCD-2024-74	4.3	2.2.38	Submission of false completion report to avoid imposition of liquidated damages (2.2.38)	-	-	-	Settled
608	Thromde Administration, Thimphu	SCD-2024-74	5	2.1.3	Inadmissible payment of price escalation - Nu. 1,222,630.44 (2.1.3)	1,222,630.440	-	1,245,140.230	Not Settled
609	Thromde Administration, Thimphu	SCD-2024-74	6.1	2.1.3	Incorrect payment of price escalation - Nu. 494,085.05 (2.1.3)	494,085.050	-	503,181.630	Not Settled
610	Thromde Administration, Thimphu	SCD-2024-74	7.3	2.2.17	Non-levy of liquidated damage - Nu. 1,511,394.33 (2.2.17)	1,511,394.330	-	1,539,220.540	Not Settled
611	Thromde Administration, Thimphu	SCD-2024-74	10	2.1.3	Inappropriate payment towards the reinstatement of RCC counterfort wall damaged by Private Limited building owner due to excavation and direct award of the work - Nu.14,336,159.02 (2.1.3)	14,336,159.020	-	14,600,101.450	Not Settled
612	Thromde Administration, Thimphu	SCD-2024-74	12.1	2.1.3	Inadmissible payment of gratuity during voluntary separation - Nu. 530, 323.00 (2.1.3)	-	-	-	Not Settled
613	Thromde Administration, Thimphu	SCD-2024-74	14	2.1.3	Inadmissible payment of transportation charges - Nu.20,000.00 (2.1.3)	20,000.000	20,131.510	-	Settled

614	Thromde Administration, Thimphu	SCD-2024-74	15	2.4.1	Non-compliance with the Ministry of Finance Notification on Rebate Collection for Cement and HDPE Pipes	-	-	-	Not Settled
615	Royal Bhutan Police, Head Quarter including Royal Bhutan Police Division I, Paro; Prison Service Division; and Fire Fighting Services	SCD-2024-75	2	2.2.21	Non-realization of rebate - Nu. 2,535.00 (2.2.21)	2,535.000	2,538.330	-	Settled
616	Royal Bhutan Police, Head Quarter including Royal Bhutan Police Division I, Paro; Prison Service Division; and Fire Fighting Services	SCD-2024-75	3	2.3.11	Less payment due to not-updating of basic pay and personal pay Nu.6,600.00 (2.3.11)	6,600.000	6,600.000	-	Settled
617	Royal Bhutan Police, Head Quarter including Royal Bhutan Police Division I, Paro; Prison Service Division; and Fire Fighting Services	SCD-2024-75	4	2.1.3	Inadmissible Payment of Semso and individual contributions from LC Account – Nu. 400,298.00 (2.1.3)	-	-	-	Settled
618	Thromde Administration, Thimphu	SCID-2023-115	3	2.1.17	Outstanding dues from M/s. Greener Way after expiry of the contract Agreement – Nu.21,380,735.00 (2.1.17)	20,226,035.000	-	20,226,035.000	Not Settled
619	Thromde Administration, Thimphu	SCID-2023-115	4	2.2.25	Irregularities noted in the contract of parking fee collection – Nu. 15,000,000.00 (2.2.25)	15,000,000.000	-	15,000,000.000	Not Settled
620	Thromde Administration, Thimphu	SCID-2023-115	5	2.1.7	Closed works not adjusted/refunded after lapse of three years - Nu. 25,097,690.58 (2.1.7)	25,097,690.580	-	25,097,690.580	Not Settled
621	Thromde Administration, Thimphu	SCID-2023-115	7	2.1.11	Non surrender of funds - Nu.4,007,000.00 (2.1.11)	4,007,000.000	4,007,000.000	-	Settled
622	Thromde Administration, Thimphu	SCID-2023-115	8	2.1.3	Inadmissible payment of Voucher allowance to Thimphu Thromde Officials-Nu.232,800.00 (2.1.3)	232,800.000	1,903.560	263,807.390	Not Settled
623	Thromde Administration, Thimphu	SCID-2023-115	9	2.1.6	Non-deposit of refundable deposit and non-revenue deposit in respective accounts - Nu. 239,688.58 (2.1.6)	239,688.580	-	239,688.580	Not Settled

624	Thromde Administration, Thimphu	SCID-2023-115	10	2.3.11	Inadmissible payment of full basic Pay & HRA after twelve months of study leave - Nu. 352,089.50 (2.3.11)	352,089.500	352,089.500	-	Settled
625	Thromde Administration, Thimphu	SCID-2023-115	13	2.2.35	Non-recovery of the bitumen cost from contractors running bills - Nu. 3,263,980.00 (2.2.35)	3,263,980.000	-	3,727,554.580	Not Settled
626	Thromde Administration, Thimphu	SCID-2023-115	15	2.1.3	In-admissible payment for Restoration of Wash Pump at Jungshina - Nu. 78,000.00 (2.1.3)	78,000.000	87,693.370	-	Settled
627	Department of Clinical Services, National Medical Services	SoCD-2023-371	1	2.1.3	Ineligible sanction of post-retirement benefits - Nu.43,780.00 (2.1.3)	43,780.000	43,780.000	-	Not Settled
628	Department of Clinical Services, National Medical Services	SoCD-2023-371	2	2.1.3	Inadmissible payment of salary & allowances during EoL - Nu. 550,661.79 (2.1.3)	550,661.790	576,596.480	-	Not Settled
629	Department of Clinical Services, National Medical Services	SoCD-2023-371	3.2	2.2.27	Anomalies in the grant of Extension of Time (EoT) to the Contractor (2.2.27)	-	-	-	Settled
630	National Commission for Women & Children, Ministry of Education and Skills Development	SoCD-2023-391	1	2.4.1	Non-set up of Creche and missing of items worth - Nu. 6,500.00	6,500.000	-	7,696.710	Not Settled
631	Department of Medical Products, National Medical Services	SoCD-2023-399	1	2.2.22	Non-replacement of syringes upon recall by DRA - Nu.350,287.89 (2.2.22)	350,287.890	355,124.740	-	Settled
632	Department of Medical Products, National Medical Services	SoCD-2023-399	3	2.1.16	Outstanding PWA Advances - Nu. 3,563,236.43 (2.1.16)	3,563,236.430	3,563,236.430	-	Settled
633	Department of Medical Products, National Medical Services	SoCD-2023-399	4	2.2.33	Underutilization of medical equipment - Nu. 4,727,000.00 (2.2.33)	4,727,000.000	4,240,000.000	487,000.000	Partially Settled
634	National Land Commission Secretariat	SoCD-2023-433	3	2.2.18	Non-adjustment of PWA advances - Nu. 33,301,279.94 (2.2.18)	33,301,279.940	-	33,301,279.940	Not Settled
635	Construction of Royal Institute of Law (2nd Phase - FIC 3059) Jigme Singye Wangchuck	SoCD-2023-506	1	2.1.3	Inadmissible payment of 15% addition on the total expenditure for use of machine and vehicles - Nu. 134,890.00 (2.1.3)	134,980.000	145,896.740	-	Settled

	School of Law funded by GoI PTA								
636	Education Flagship Program (ICT) GoI PTA FIC 5183	SoCD-2023-509	1.1	2.2.31	Payment made for incomplete work – Nu. 45,735.00	45,735.000	45,735.000	-	Settled
637	Education Flagship Program (ICT) GoI PTA FIC 5183	SoCD-2023-509	2	2.2.31	Non-completion of LAN connection for ICT labs at Rukubji PS and Sephu PS	-	-	-	Settled
638	APVAX, ADB funded Procurement Pfizer Vaccine	SoCD-2023-554	1	2.1.16	Unadjusted advance - Nu. 6,325,200.00 (2.1.16)	6,325,200.000	-	7,140,370.980	Not Settled
639	Construction of 150 Bedded Mother & Child hospital, Department of Biomedical Engineering, NMS	SoCD-2024-147	1	2.2.31	Excess payment to contractor during final bill Payment claimed as computation error by the project manager- Nu. 53,517,109.81 (2.2.31)	53,517,109.810	-	54,396,843.130	Not Settled
640	Construction of 150 Bedded Mother & Child hospital, Department of Biomedical Engineering, NMS	SoCD-2024-147	3	2.2.32	Inadmissible payment for Reinforced Cement Concrete Rabseys - Nu. 9,262,557.40 (2.2.32)	9,262,557.400	-	9,414,818.610	Not Settled
641	Construction of 150 Bedded Mother & Child hospital, Department of Biomedical Engineering, NMS	SoCD-2024-147	10	2.2.38	Payment at the inflated rates Nu. 198,133.56 (2.2.38).	198,133.560	-	201,390.560	Not Settled
642	Construction of 150 Bedded Mother & Child hospital, Department of Biomedical Engineering, NMS	SoCD-2024-147	11	2.2.38	Payment at the inflated rates Nu. 151,536.89 (2.2.38).	151,536.890	-	154,027.910	Not Settled
643	Construction of 150 Bedded Mother & Child hospital, Department of Biomedical Engineering, NMS	SoCD-2024-147	13	2.2.38	Payment made at inflated rate-Nu.124,500.0 (2.2.38).	124,500.000	-	126,546.580	Not Settled
644	Construction of 150 Bedded Mother & Child hospital, Department of	SoCD-2024-147	14	2.1.3	Non-recovery of quarantine costs from the payment of price escalation for laborers during the period affected by COVID-19 - Nu. 4,611,135.00 (2.1.3).	4,611,135.000	-	4,686,934.480	Not Settled

	Biomedical Engineering, NMS								
645	Construction of 150 Bedded Mother & Child hospital, Department of Biomedical Engineering, NMS	SoCD-2024-147	15	2.2.32	Claim made for the Supply & Installation of uPVC window (substituted item) at unjustified rates -Nu. 51,404,497.2 (2.2.32).	7,089,854.690	-	7,206,400.250	Not Settled
646	Construction of 150 Bedded Mother & Child hospital, Department of Biomedical Engineering, NMS	SoCD-2024-147	16	2.2.32	Claim made for the Supply & Installation of uPVC doors (substituted item) at unjustified rates -Nu. 24,843,729.60 (2.2.32)	3,426,713.310	-	3,483,042.840	Not Settled
647	Construction of 150 Bedded Mother & Child hospital, Department of Biomedical Engineering, NMS	SoCD-2024-147	17	2.2.32	Claim made for the Supply & Installation of FRP components (substituted item) at unjustified rates - Nu. 12,309,425.10 (2.2.32)	1,697,854.400	-	1,725,764.330	Not Settled
648	Construction of 150 Bedded Mother & Child hospital, Department of Biomedical Engineering, NMS	SoCD-2024-147	18	2.2.32	Claim made for the Supply & Installation of FRP components (substituted item) at unjustified rates - Nu. 67,258,980.6 (2.2.32)	9,358,948.090	-	9,512,793.810	Not Settled
649	Construction of 150 Bedded Mother & Child hospital, Department of Biomedical Engineering, NMS	SoCD-2024-147	19	2.2.32	Wasteful expenditure on Providing and fixing uPVC doors and 6mm thick toughened glass- Nu.1,124,940.25 (3.3.1).	-	-	-	Not Settled
650	Construction of 150 Bedded Mother & Child hospital, Department of Biomedical Engineering, NMS	SoCD-2024-147	20	2.2.31	Payment made for commissioning of DG Set Synchronizing Panel and BMS System without the commissioning report. - Nu. 4,023,421.82 (2.2.31).	-	-	-	Not Settled
651	Secretariat, Royal Institute of Management	SoCD-2024-194	1	2.1.12	Inadmissible Payment of 20% teaching allowances amounting to Nu.1,835,558.00-(2.1.12)	1,835,558.000	187,694.040	-	Settled
652	Department of Health Services, Ministry of Health	SoCD-2024-195	1	2.2.32	Overpayment made for the acquisition of the Kelki School at Yonphula, Trashigang-Nu. 2.130m (2.2.32)	2,130,060.750	2,151,069.570	-	Settled

653	Bhutan Food & Drug Authority	SoCD-2024-30	2	2.1.22	Excess expenditure over and above the allocated fund - Nu. 87,761.24 (2.1.22)	87,761.240	87,761.240	-	Settled
Total						2,208,794,468.430	347,568,589.000	3,075,471,786.360	

Category 3: Shortfalls, Lapses and Deficiencies

Sl. No.	Agency	AIN	Ob. No.	Code	Observation Title	Amount			Status
						Accountable	Recovered/ Restituted/ Resolved	Balance	
1	Food Corporation of Bhutan Limited	COAD-2023-330	4	3.2.9	Unusual cardamom purchase transaction worth Nu. 21,111,450 under the buyback scheme at FCBL Gelephu (3.2.9)	21,111,450.000	21,111,450.000	0.000	Settled
2	Food Corporation of Bhutan Limited	COAD-2023-330	5	3.2.9	Sale of Cardamoms directly to one buyer without calling for Auction (3.2.9)	-	-	0.000	Settled
3	Food Corporation of Bhutan Limited	COAD-2023-330	6	3.3.17	Sale of goods on credit without settlement of outstanding dues Nu. 2,797,151.31 (3.3.17)	2,797,151.310	2,797,151.310	0.000	Settled
4	Food Corporation of Bhutan Limited	COAD-2023-330	2a	3.3.17	Trade Receivables more than one year remaining outstanding without any movement during the year 2022 Nu. 6,665,446.09 Nu. 10,519,468.13 (3.3.17) Sundry Debtors (Auction yard Traders)	6,665,446.090	3,985,040.400	2,680,405.690	Not Settled
5	Food Corporation of Bhutan Limited	COAD-2023-330	2b	3.3.17	Trade Receivables more than one year remaining outstanding without any movement during the year 2022 Nu. 3,854,022.04 (Nu. 10,519,468.13) (3.3.17) b. Sundry Debtors National Customers	3,544,890.290	2,843,978.030	730,912.260	Partially Settled
6	Bhutan Postal Corporation Limited	COAD-2023-230	1	3.2.2	Discrepancies in stock items between the system inventory report and joint physical verification report (3.2.2)	-	-	0.000	Not Settled
7	Bhutan Postal Corporation Limited	COAD-2023-230	2	3.2.13	Improper storage of philatelic items in the general store (3.2.13)	-	-	0.000	Not Settled
8	Bhutan Red Cross Society	COAD-2023-328	1	3.3.26	Non – remittance of TDS Nu. 3,963.86 (3.3.26)	3,963.860	3,963.860	0.000	Settled
9	PHENSEM Parents Support Group, Thimphu	COAD-2023-326	1	3.3.6	Documents Lapses Nu. 398,120.00.	398,120.000	398,120.000	0.000	Settled
10	PHENSEM Parents Support Group, Thimphu	COAD-2023-326	2	3.3.5	Inadequate Fixed Assets Register (3.3.5)	-	-	0.000	Settled
11	Farm Machinery Corporation Limited	COAD-2023-339	2.i	3.3.12	Non-moving/dead stock of inventories of Nu. 50,279,409.89 (3.3.12)	50,279,409.890	50,279,409.890	0.000	Settled

12	Farm Machinery Corporation Limited	COAD-2023-339	3.i	3.3.18	Delay in collection of trade receivables Nu. 70,768,312.59 (3.3.18)	70,768,312.590	70,768,312.590	0.000	Settled
13	Lhak-Sam, Thimphu	COAD-2023-341	1	3.3.26	Non – remittance of TDS Nu. 3,042.86 (3.3.26)	3,042.860	0.000	3,042.860	Not Settled
14	Operation and Maintenance Financial Statements of Mangdechhu Hydroelectric Project Authority	COAD-2023-337	2	3.2.13	Non-Capitalization of Asset- O&M (3.2.13)	22,743,551.670	0.000	22,743,551.670	Not Settled
15	Operation and Maintenance Financial Statements of Mangdechhu Hydroelectric Project Authority	COAD-2023-337	3	3.3.34	Booking of Repair and Maintenance costs to CWIP-OandM (3.3.34)	161,715,743.400	0.000	161,715,743.400	Not Settled
16	Construction Financial Statements of Mangdechhu Hydroelectric Project Authority	COAD-2023-338	2	3.3.30	Non-payment of the post-retirement benefit of contract employee (3.3.30)	3,973,208.430	0.000	3,973,208.430	Not Settled
17	State Trading Corporation Limited including Phuentsholing Regional Office and 3 Fuel Outlets	COAD-2023-208	1	3.3.5	Opening Value without Quantity in Inventory Valuation Data (3.3.5)	-	-	0.000	Not Settled
18	State Trading Corporation Limited including Phuentsholing Regional Office and 3 Fuel Outlets	COAD-2023-208	2	3.3.7	Differences in sales quantity recorded in the inventory management system and sales data (3.3.7)	-	-	0.000	Not Settled
19	State Trading Corporation Limited including Phuentsholing Regional Office and 3 Fuel Outlets	COAD-2023-208	3	3.3.7	Differences in purchase quantity recorded in the inventory management system and purchase data (3.3.7)	-	-	0.000	Not Settled
20	State Trading Corporation Limited including Phuentsholing	COAD-2023-208	8	3.3.7	Differences in cash collected and bank deposits of Tata Division	-	-	0.000	Not Settled

	Regional Office and 3 Fuel Outlets								
21	State Trading Corporation Limited including Phuentsholing Regional Office and 3 Fuel Outlets	COAD-2023-208	9	3.3.7	Differences in the value of inventory as per inventory management system and balance sheet for TATA division (3.3.7)	-	-	0.000	Not Settled
22	State Trading Corporation Limited including Phuentsholing Regional Office and 3 Fuel Outlets	COAD-2023-208	12	3.3.5	Differences in sales quantity recorded in the inventory management system and sales register for Eicher Division (3.3.5)	-	-	0.000	Not Settled
23	State Trading Corporation Limited including Phuentsholing Regional Office and 3 Fuel Outlets	COAD-2023-208	13	3.3.5	Differences in purchase quantity recorded in the inventory management system and purchase register of Eicher Division (3.3.5)	-	-	0.000	Not Settled
24	State Trading Corporation Limited including Phuentsholing Regional Office and 3 Fuel Outlets	COAD-2023-208	14	3.3.5	Differences in the value of inventory as per the inventory management system and balance sheet for Eicher Division. (3.3.5)	-	-	0.000	Not Settled
25	State Trading Corporation Limited including Phuentsholing Regional Office and 3 Fuel Outlets	COAD-2023-208	19	3.3.7	Issues relating to the new ERP Next System implemented by the Company (AIMS No. 3.3.5 and 3.3.7)	-	-	0.000	Not Settled
26	State Trading Corporation Limited including Phuentsholing Regional Office and 3 Fuel Outlets	COAD-2023-208	20	3.3.7	Differences in sales quantity recorded in the inventory management system and sales data (FRO, Chhukha) (3.3.7)	-	-	0.000	Not Settled
27	State Trading Corporation Limited including Phuentsholing Regional Office and 3 Fuel Outlets	COAD-2023-208	21	3.3.7	Differences in purchase quantity recorded in the inventory management system and purchase data (FRO, Ramtoktok) (3.3.7)	-	-	0.000	Not Settled

28	State Trading Corporation Limited including Phuentsholing Regional Office and 3 Fuel Outlets	COAD-2023-208	22	3.3.7	Differences in purchase quantity recorded in the inventory management system and purchase data (FRO, Chhukha) (3.3.7)	-	-	0.000	Not Settled
29	State Trading Corporation Limited including Phuentsholing Regional Office and 3 Fuel Outlets	COAD-2023-208	23	3.3.7	Differences in purchase quantity recorded in the inventory management system and purchase data (FRO, Chamkuna) (3.3.7)	-	-	0.000	Not Settled
30	State Trading Corporation Limited including Phuentsholing Regional Office and 3 Fuel Outlets	COAD-2023-208	4 Regional Office	3.3.7	Excess in Toyota Spare Parts stocks amounting to Nu. 45395.10 Head Office and Regional Office	34,321.950	0.000	34,321.950	Not Settled
31	State Trading Corporation Limited including Phuentsholing Regional Office and 3 Fuel Outlets	COAD-2023-208	4 Head Office	3.3.7	Excess in Toyota Spare Parts stocks amounting to Nu. 45395.10 Head Office and Regional Office	11,073.150	0.000	11,073.150	Not Settled
32	State Trading Corporation Limited including Phuentsholing Regional Office and 3 Fuel Outlets	COAD-2023-208	5 Regional Office	3.3.7	Shortage in Toyota Spare Parts Stocks amounting to Nu. 22,791.27 (3.3.7)	14,170.490	14,170.490	0.000	Settled
33	State Trading Corporation Limited including Phuentsholing Regional Office and 3 Fuel Outlets	COAD-2023-208	5 Head Office	3.3.7	Shortage in Toyota Spare Parts Stocks amounting to Nu. 22,791.27 (3.3.7)	8,620.780	8,620.780	0.000	Settled
34	State Trading Corporation Limited including Phuentsholing Regional Office and 3 Fuel Outlets	COAD-2023-208	15.1 Eicher, P/ling	3.3.5	Shortage in the items of the spare part amounting to Nu. 236,625.03 (3.3.5)	147,999.230	147,999.230	0.000	Settled
35	State Trading Corporation Limited including Phuentsholing	COAD-2023-208	15.1 Eicher, Thimphu	3.3.5	Shortage in the items of the spare part amounting to Nu. 236,625.03 (3.3.5)	88,633.800	88,633.800	0.000	Settled

	Regional Office and 3 Fuel Outlets								
36	State Trading Corporation Limited including Phuentsholing Regional Office and 3 Fuel Outlets	COAD-2023-208	15.2 Eicher, P/ling	3.3.5	Excess in stock amounting to Nu. 13,282.93 (3.3.5)	10,233.580	0.000	10,233.580	Not Settled
37	State Trading Corporation Limited including Phuentsholing Regional Office and 3 Fuel Outlets	COAD-2023-208	15.2 Eicher, Thimphu	3.3.5	Excess in stock amounting to Nu. 13,282.93 (3.3.5)	3,049.350	0.000	3,049.350	Not Settled
38	State Trading Corporation Limited including Phuentsholing Regional Office and 3 Fuel Outlets	COAD-2023-208	17 Apollo, Thimphu	3.3.5	Excess in stock Nu. 201,691.42 (3.3.5)	77,218.130	0.000	77,218.130	Not Settled
39	State Trading Corporation Limited including Phuentsholing Regional Office and 3 Fuel Outlets	COAD-2023-208	17 Apollo, P/Ling	3.3.5	Excess in stock Nu. 201,691.42 (3.3.5)	124,473.290	0.000	124,473.290	Not Settled
40	State Trading Corporation Limited including Phuentsholing Regional Office and 3 Fuel Outlets	COAD-2023-208	24 JK Tyre P/Ling	3.3.7	Shortage in the SML and Home store items amounting Nu. 109,481.60 (3.3.7)	51,402.390	51,402.390	0.000	Settled
41	State Trading Corporation Limited including Phuentsholing Regional Office and 3 Fuel Outlets	COAD-2023-208	24 SMLI Spare Thimphu	3.3.7	Shortage in the SML and Home store items amounting Nu. 109,481.60	5,427.350	5,427.350	0.000	Settled
42	State Trading Corporation Limited including Phuentsholing Regional Office and 3 Fuel Outlets	COAD-2023-208	24 SMLI Spare Pling	3.3.7	Shortage in the SML and Home store items amounting Nu. 109,481.60	6,857.120	6,857.120	0.000	Settled
43	State Trading Corporation Limited	COAD-2023-208	24 Agricultu	3.3.7	Shortage in the SML and Home store items amounting Nu. 109,481.60	2,052.650	2,052.650	0.000	Settled

	including Phuentsholing Regional Office and 3 Fuel Outlets		re Thimphu						
44	State Trading Corporation Limited including Phuentsholing Regional Office and 3 Fuel Outlets	COAD-2023-208	24 Agriculture re Pling	3.3.7	Shortage in the SML and Home store items amounting Nu. 109,481.60	23,287.980	23,287.980	0.000	Settled
45	State Trading Corporation Limited including Phuentsholing Regional Office and 3 Fuel Outlets	COAD-2023-208	24 HPCL/ Lubricant and bitumen Pling	3.3.7	Shortage in the SML and Home store items amounting Nu. 109,481.60	11,605.950	11,605.950	0.000	Settled
46	State Trading Corporation Limited including Phuentsholing Regional Office and 3 Fuel Outlets	COAD-2023-208	24 Runner Bikes Thimphu	3.3.7	Shortage in the SML and Home store items amounting Nu. 109,481.60	8,848.160	8,848.160	0.000	Settled
47	Bhutan Development Bank Limited	COAD-2023-356	1.i	3.3.17	Loans and Advances Term Expired Loan of Outstanding Amount Nu. 2,258,914.73 (3.3.17)	2,258,914.730	2,258,914.730	0.000	Partially Settled
48	State Trading Corporation Limited including Phuentsholing Regional Office and 3 Fuel Outlets	COAD-2023-208	25 JK Tyre P/Ling	3.3.7	Excess in Inventory Nu. (817,135.56)	1,553.920	0.000	1,553.920	Not Settled
49	State Trading Corporation Limited including Phuentsholing Regional Office and 3 Fuel Outlets	COAD-2023-208	25 Agriculture re Thimphu	3.3.7	Excess in Inventory Nu. (817,135.56)	712,059.550	0.000	712,059.550	Not Settled
50	State Trading Corporation Limited including Phuentsholing Regional Office and 3 Fuel Outlets	COAD-2023-208	25 Agriculture re Pling	3.3.7	Excess in Inventory Nu. (817,135.56)	87,051.140	0.000	87,051.140	Not Settled
51	State Trading Corporation Limited including Phuentsholing	COAD-2023-208	25 HPCL/ lubricant	3.3.7	Excess in Inventory Nu. (817,135.56)	16,470.950	0.000	16,470.950	Not Settled

	Regional Office and 3 Fuel Outlets		and bitumen						
52	Bhutan Development Bank Limited	COAD-2023-356	1.iii	3.3.12	Non-Performing Loan (NPL) amount to Nu. 8,749,812.80 (3.3.12)	8,749,812.800	8,749,812.800	0.000	Settled
53	Green Bhutan Corporation Limited	COAD-2023-331	1	3.3.18	Outstanding Sundry Debtors- Nu. 15,562,410.50 (3.3.18)	14,278,019.000	0.000	14,278,019.000	Not Settled
54	Green Bhutan Corporation Limited	COAD-2023-331	2	3.3.16	Sundry Creditors - Nu. 1,787,956.95 (3.3.16)	1,787,956.950	1,787,956.950	0.000	Settled
55	Royal Bhutan Consulate, Kolkata, India	SCD-2023-345	2	3.3.23	Non-refund of security deposit by Flat owner – Nu. 19,000.00	19,000.000	0.000	22,947.840	Not Settled
56	Vector Borne Disease Control Programme, Gelephu	OAAGTS-2023-389	1	3.2.13	Non-recording of assets in GIMS	-	-	0.000	Settled
57	ADA funded 'Contribution to Legal Sector Program' PMU with OAG (FIC 5167)	GCD-2023-358	1	3.3.21	Excess payment in Construction of waiting room for detainees - Nu.365,807.39 (3.3.21)	365,807.390	409,102.940	0.000	Settled
58	ADA funded 'Contribution to Legal Sector Program' PMU with OAG (FIC 5167)	GCD-2023-358	2	3.3.21	Excess payment of Stipend- Nu. 229,574.40 (3.3.21)	229,574.400	232,634.340	0.000	Settled
59	Development of Infrastructure and Teaching at College of Natural Resources, Lobesa, Punakha. GoI PTA (FIC 4738)	OAAGTS-2023-396	1.1	3.3.21	Inadmissible payment of price adjustment due to payment of different price index - Nu. 2,245,980.54	2,245,980.540	0.000	2,683,116.130	Not Settled
60	Development of Infrastructure and Teaching at College of Natural Resources, Lobesa, Punakha. GoI PTA (FIC 4738)	OAAGTS-2023-396	1.2	3.2.6	Defective works in room doors and plumbing works	-	-	0.000	Settled
61	Development of Infrastructure and Teaching at College of Natural Resources,	OAAGTS-2023-396	3	3.3.21	Over payment of vehicle hire charges - Nu.9,736.00	9,736.000	9,736.000	0.000	Settled

	Lobesa, Punakha. GoI PTA (FIC 4738)								
62	State Trading Corporation Limited including Phuentsholing Regional Office and 3 Fuel Outlets	COAD-2023-208	10	3.3.7	Physical verification of TATA Spare parts (3.3.7)	147,705.130	147,705.130	0.000	Settled
63	Dzongkhag Administration, Gasa including Gewogs	SCD-2023-393	1.1	3.3.7	Excess non-revenue release obtained Nu. 3,194,663.99 (3.3.7)	3,194,663.990	0.000	3,194,663.990	Not Settled
64	Dzongkhag Administration, Gasa including Gewogs	SCD-2023-393	1.3	3.3.7	Unreconciled account head (9f) and (8b) Nu. 6,091,892.00 (3.3.7)	6,091,892.000	6,091,892.000	0.000	Not Settled
65	Dzongkhag Administration, Gasa including Gewogs	SCD-2023-393	1.4	3.3.7	Payment made without obtaining the Refundable Release Nu. 4,949,086.41	4,949,086.410	4,949,086.410	0.000	Settled
66	Dzongkhag Administration, Gasa including Gewogs	SCD-2023-393	4	3.3.7	Non-deposit of fund into the CD Account Nu. 19,500.00 (3.3.7)	19,500.000	0.000	22,936.270	Not Settled
67	Dzongkhag Administration, Gasa including Gewogs	SCD-2023-393	8.1	3.3.21	Inadmissible payment of Insurance Nu. 85,000.00 (3.3.21)	-	-	0.000	Settled
68	Dzongkhag Administration, Gasa including Gewogs	SCD-2023-393	9.1	3.3.21	Overpayments in interim bill payment Nu. 1,402,170.00 (3.3.21)	1,402,170.000	0.000	1,402,170.000	Not Settled
69	Dzongkhag Administration, Gasa including Gewogs	SCD-2023-393	9.2	3.3.8	Execution of Substandard works (3.3.8)	-	-	0.000	Not Settled
70	Dzongkhag Administration, Gasa including Gewogs	SCD-2023-393	10	3.2.8	Non-completion of RWSS works in Laya and Lunana Nu. 728,985.00 (3.2.8)	728,985.000	0.000	728,985.000	Not Settled
71	Dzongkhag Administration, Gasa including Gewogs	SCD-2023-393	11.1	3.3.8	Acceptance of Substandard works (3.3.8)	-	-	0.000	Not Settled
72	National Cottage and Small Industries Development Bank Limited	COAD-2023-466	1.i	3.3.17	Term Expired Loan of Outstanding Amount Nu. 1,922,766.18 (3.3.17)	1,922,766.180	0.000	1,922,766.180	Not Settled

73	Pema Lingpa Foundation, Bumthang	COAD-2023-453	1	3.3.6	Missing Invoices and respective supporting documents (3.3.6)	-	-	0.000	Not Settled
74	Pema Lingpa Foundation, Bumthang	COAD-2023-453	2	3.3.7	Non-reconciliation of Receipt and Payment Statement (3.3.7)	-	-	0.000	Not Settled
75	Royal Bhutanese Embassy, Kuwait	SCD-2023-364	1	3.2.13	Non-auction of old Pool vehicle upon receipt of budget for the procurement of new pool vehicle (3.2.13)	-	-	0.000	Not Settled
76	Natural Resources Development Corporation Limited including Regional Office Paro, Wang Service Centre	COAD-2023-403	1	3.3.34	Short payment of Gratuity Nu. 63,600.00 (3.3.34)	63,600.000	63,600.000	0.000	Settled
77	Regional Office, Samdrup Jongkhar, DoST, MoIT	OAAGSJ-2023-349	4	3.3.7	Substandard works on improvement and widening road works, Pemathang from Agurung to Sukuni valuing to Nu. 2,747,354.40 (3.3.7)	-	-	0.000	Settled
78	Regional Office, Samdrup Jongkhar, DoST, MoIT	OAAGSJ-2023-349	5	3.3.7	Substandard works on improvement and widening road works, Pemathang from Dewathang to Martang valuing to Nu. 758,500.00 (3.3.7)	-	-	0.000	Settled
79	Regional Office, Samdrup Jongkhar, DoST, MoIT	OAAGSJ-2023-349	7	3.3.21	Excess payment in Improvement works on Tshelingore to Khothakpa SNH, Package I Nu. 72,240.00 (3.3.21)	72,240.000	72,240.000	0.000	Settled
80	Regional Office, Samdrup Jongkhar, DoST, MoIT	OAAGSJ-2023-349	8	3.3.8	Defects in Improvement works of Tshelingore to Khothakpa SNH, Package II (3.3.8)	-	-	0.000	Settled
81	Regional Office, Samdrup Jongkhar, DoST, MoIT	OAAGSJ-2023-349	9	3.3.8	Rectification works on Improvement works on Tshelingore to Khothakpa SNH, Package III valuing to Nu. 794,371.88 (3.3.8)	-	-	0.000	Settled
82	Regional Office, Samdrup Jongkhar, DoST, MoIT	OAAGSJ-2023-349	10	3.3.8	Substandard Construction of gabion wall - Nu. 181,452.00 (3.3.8)	181,452.000	198,036.220	0.000	Settled
83	Regional Office, Samdrup Jongkhar, DoST, MoIT	OAAGSJ-2023-349	11	3.3.8	Damaged gabion wall in Construction of 80m long RCC and gabion wall at Gongrizomsa valuing Nu. 60,600.00 (3.3.8)	-	-	0.000	Settled
84	Regional Office, Samdrup Jongkhar, DoST, MoIT	OAAGSJ-2023-349	12	3.3.7	Non-reconciliation of Bitumen and Emulsion stock (3.3.7)	-	-	0.000	Settled

85	Regional Office, Samdrup Jongkhar, DoST, MoIT	OAAGSJ-2023-349	13	3.2.5	Non-surrender of obsolete and unserviceable government properties (3.2.5)	-	-	0.000	Settled
86	Livestock Central Store, Phuentsholing, MoAL	OAAGPL-2023-418	1	3.2.13	Irregularities in the procurement process - Nu.272,599.00 (3.2.13)	272,599.000	272,599.000	0.000	Settled
87	General Hospital, Phuentsholing	OAAGPL-2023-436	1	3.3.21	Excess Gratuity Payment	23,760.000	23,760.000	0.000	Settled
88	General Hospital, Phuentsholing	OAAGPL-2023-436	2	3.3.30	Less payment of Gratuity	37,305.000	37,305.000	0.000	Settled
89	General Hospital, Phuentsholing	OAAGPL-2023-436	3	3.2.6	Defective work in the Refurbishment of Dialysis and R.O Plant at Phuentsholing Hospital	-	-	0.000	Settled
90	General Hospital, Phuentsholing	OAAGPL-2023-436	4	3.1.1	Non-production of documents related to Revenue from the sale of test kits	-	-	0.000	Settled
91	General Hospital, Phuentsholing	OAAGPL-2023-436	5	3.3.2	X-Ray equipment lying un-installed for more than two years	-	-	0.000	Settled
92	General Hospital, Phuentsholing	OAAGPL-2023-436	6	3.2.13	High fuel consumption by vehicles	-	-	0.000	Settled
93	Regional Office, Trashigang, DoST, MoIT	OAAGSJ-2023-405	5.1	3.3.21	Excess payment due to short execution of work Nu. 68,841.58 (3.3.21)	68,841.580	69,022.640	0.000	Settled
94	Regional Office, Trashigang, DoST, MoIT	OAAGSJ-2023-405	3	3.3.21	Inadmissible daily allowances Nu. 32,875.00 (3.3.21)	32,875.000	33,016.620	0.000	Settled
95	Regional Office, Trashigang, DoST, MoIT	OAAGSJ-2023-405	4	3.3.21	Mismatch between travel claim dates and CPMS record Nu. 5,500.00 (3.3.21)	5,500.000	5,500.000	0.000	Settled
96	Regional Office, Trashigang, DoST, MoIT	OAAGSJ-2023-405	6.2	3.3.8	Rectification works on Widening and Blacktopping of Koncholing Buyang PNH valuing to Nu. 317,796.78 (3.3.8)	-	-	0.000	Settled
97	Regional Office, Trashigang, DoST, MoIT	OAAGSJ-2023-405	7	3.3.8	Rectification works needed on RCC slab valuing to Nu. 40,000.00 (3.3.8)	-	-	0.000	Settled
98	Regional Office, Trashigang, DoST, MoIT	OAAGSJ-2023-405	8	3.3.1	The vehicle was deployed without verifying the required task, resulting in an extravagant of an excessive amount of Nu. 99,360.00 (3.3.1)	-	-	0.000	Not Settled
99	Regional Office, Trashigang, DoST, MoIT	OAAGSJ-2023-405	9	3.3.21	Mismatch in hire charges claim date against CPMS record and unjustified Payment Nu.6,880.00 (3.3.21)	6,880.000	6,902.620	0.000	Settled
100	Department of Clinical Services, NMS	SoCD-2023-371	3.1	3.3.21	Non-recovery of Quarantine Costs from the payment of Price Escalation for Labours during the period affected by COVID - Nu. 1,370,328.00 (3.3.21)	45,739.070	48,205.220	0.000	Settled

101	Royal Insurance Corporation of Bhutan Limited including Branch Offices	COAD-2023-343	4	3.2.13	Non-transfer of Ownership of the property acquired through out-of-court settlement (3.2.13)	-	-	0.000	Not Settled
102	Department of Clinical Services, NMS	SoCD-2023-371	4	3.3.25	Less collection of monthly House Rents from the officials. 416297.00 (3.3.25)	416,382.000	416,383.440	0.000	Settled
103	Royal Bhutanese Embassy, New Delhi, India	SCD-2023-352	2.1	3.3.21	Excess payment due to non-compliance to DSA entitlement when lodging is provided- Nu.96,500.00 (3.3.21)	96,500.000	100,941.640	0.000	Not Settled
104	Royal Bhutanese Embassy, New Delhi, India	SCD-2023-352	2.2	3.3.21	Excess payment of DSA due to computation error - Nu.3,000.00 (3.3.21)	3,000.000	3,138.080	0.000	Settled
105	Royal Bhutanese Embassy, New Delhi, India	SCD-2023-352	4	3.3.7	Inconsistencies in the monthly Cash and Bank Reconciliation for the RBE Guest House Fund Account (3.3.7)	-	-	0.000	Not Settled
106	Dzongkhag Administration, Paro including Gewogs	SCD-2023-380	10.3	3.2.6	Defective Works in the Construction of Vegetable Market Shed	-	-	0.000	Not Settled
107	Dzongkhag Administration, Paro including Gewogs	SCD-2023-380	13.2	3.3.34	Damage of the Vegetable Display Boxes	-	-	0.000	Settled
108	Dzongkhag Administration, Paro including Gewogs	SCD-2023-380	13.3	3.3.8	Substandard Construction of Live Performance Stage - Nu. 582,942.00	582,942.000	0.000	582,942.000	Settled
109	Dzongkhag Administration, Paro including Gewogs	SCD-2023-380	16	3.3.8	Improper Fixing of Ceiling Fan and Street Light in the Construction of Basic Health Unit Grade II under Dopshari Gewog	-	-	0.000	Settled
110	Dzongkhag Administration, Paro including Gewogs	SCD-2023-380	21	3.3.21	Excess payment for the Maintenance of Farm Road at Dochukha Nu. 17,494.13	17,494.130	20,047.790	0.000	Settled
111	Secretariat, Ministry of Agriculture and Livestock	ECD-2023-416	1.1	3.3.21	Excess payment due to non-execution of works at site	9,849.250	9,849.250	0.000	Settled
112	Secretariat, Ministry of Agriculture and Livestock	ECD-2023-416	1.2	3.2.7	Poor quality and non-rectification of defective drainage works - Nu.40,410.00	40,410.000	40,410.000	0.000	Settled

113	Secretariat, Ministry of Agriculture and Livestock	ECD-2023-416	1.3	3.2.7	Non-rectification of defective windows, cornices and non-replacement of broken glass at site (3.2.7)	-	-	0.000	Settled
114	Secretariat, Ministry of Agriculture and Livestock	ECD-2023-416	1.4	3.3.8	Substandard execution of flooring works - Nu. 40,712.00 (3.3.8)	40,712.000	40,712.000	0.000	Settled
115	Waste Management Flagship Programme, Department of Environment and Climate Change, MoENR	ECD-2023-456	1	3.2.8	Delay in the Construction of Material Recovery Facility (MRF) (3.2.8)	6,971,302.000	0.000	6,971,302.000	Not Settled
116	Samtse College of Education	OAAGPL-2023-426	1.1	3.3.21	Double Payment of Plumbing Items	-	-	0.000	Settled
117	Samtse College of Education	OAAGPL-2023-426	1.2	3.3.21	Excess Payment due to wrong method in quantification of works	-	-	0.000	Settled
118	Samtse College of Education	OAAGPL-2023-426	1.3	3.3.21	Excess payment in the Construction of PCC parking and Soling amounting to Nu. 302,773.72 (3.3.21)	-	-	0.000	Settled
119	Samtse College of Education	OAAGPL-2023-426	1.5	3.3.21	Excess payment of plinth protection amounting to Nu. 13,548.60 (3.3.21)	-	-	0.000	Settled
120	Samtse College of Education	OAAGPL-2023-426	1.6	3.3.34	Less payment to contractor amounting to Nu. 553,337.37 (3.3.34)	-	-	0.000	Settled
121	Regional Office, Lobesa, DoST, MoIT	OAAGTS-2023-468	1	3.3.20	Payment of Occupational Health and Safety Bills - Nu. 2,438,751.00	-	-	0.000	Settled
122	Regional Office, Lobesa, DoST, MoIT	OAAGTS-2023-468	2	3.2.7	Non-rectification of defective works	-	-	0.000	Settled
123	Regional Office, Lobesa, DoST, MoIT	OAAGTS-2023-468	3	3.3.25	Non collection of rebates for procurement of cement - Nu. 565,795.00	565,795.000	624,930.370	0.000	Settled
124	City Bus Service	SCD-2023-350	2	3.2.13	Discrepancies in inventory items between the Inventory Management System Report (IMSR) and the Joint Physical Verification Report (JPVS) - (3.2.13)	-	-	0.000	Settled
125	City Bus Service	SCD-2023-350	3	3.2.13	Non Recording of Inventory Items in the Inventory Management System - (3.2.13)	-	-	0.000	Not Settled
126	ADB funded 'Secondary Towns Urban Development (BHU 3674 and 4652)' Department of	ECD-2023-415	2	3.3.1	Wastages in Construction - Nu. 108,683.53 (3.3.1)	108,683.530	108,683.530	5,886.230	Not Settled

	Infrastructure Development, MoIT								
127	ADB funded 'Secondary Towns Urban Development (BHU 3674 and 4652)' Department of Infrastructure Development, MoIT	ECD-2023-415	3	3.3.21	Double payment on account of providing DI pipes - Nu. 1,752,435.17 (3.3.21)	1,752,435.170	1,752,438.940	82,960.830	Settled
128	Department of Medical Products, NMS	SoCD-2023-399	2	3.3.22	Security deposits not deposited into Refundable Deposits A/c Nu. 192,383.00 (3.3.22)	192,383.000	0.000	192,383.000	Not Settled
129	Development of New Infrastructure at Gedu College of Business Studies for quality teaching and learning	OAAGPL-2023-491	1.1	3.2.6	Defective work in providing and laying of plumbing and sanitary fittings and other works	-	-	0.000	Partially Settled
130	Thromde Administration, Thimphu	SCID-2023-115	2.2	3.3.6	Missing supporting documents - Nu. 250,000.00 (3.3.6)	250,000.000	0.000	285,506.850	Not Settled
131	Thromde Administration, Thimphu	SCID-2023-115	2.3	3.3.6	Adjustment of advances on photocopied bills - Nu. 529,711.00 (3.3.6)	529,711.000	0.000	529,711.000	Not Settled
132	Thromde Administration, Thimphu	SCID-2023-115	6	3.3.21	Double debit of amount erroneously by BOBL on account of TDS and HC- Nu 3,450,223.00 (3.3.21)	1,208,747.000	1,208,747.000	0.000	Settled
133	Thromde Administration, Thimphu	SCID-2023-115	11	3.3.25	Non-collection of 5% property transfer taxes and penalty from the defaulters - Nu.13,128,597.20 (3.3.25)	13,128,597.200	0.000	13,128,597.200	Not Settled
134	Thromde Administration, Thimphu	SCID-2023-115	12	3.3.25	Non-levy of monthly house rents from staff occupying the government quarters-Nu. 247,787.00 (3.3.25)	247,787.000	224,080.840	28,422.780	Partially Settled
135	Thromde Administration, Thimphu	SCID-2023-115	14	3.2.9	Wasteful expenditure due to inadequate Bitumen Handling- Nu.910,000.00 (3.2.9)	910,000.000	0.000	910,000.000	Not Settled
136	National Post Harvest Centre, Paro	ECD-2023-386	1	3.3.2	Zero-Energy Cold Store structures lying idle and resultant wasteful expenditure -Nu. 12,582,000.00 (3.3.2)	12,582,000.000	0.000	12,582,000.000	Not Settled

137	National Post Harvest Centre, Paro	ECD-2023-386	2	3.1.1	Shortage of revenue due to non-production of Cold Storage Service Slips as per the terms and conditions - Nu. 58,184.00 (3.1.1)	58,184.000	58,184.000	0.000	Settled
138	ADB funded 'Air Transport Connectivity Project - additional financing (Grant No. 0484)' Department of Air Transport, MoICE, Paro	ECD-2023-461	1.1	3.3.21	Excess payment due to wrong application of price adjustment- Nu. 757,057.55-(3.3.21)	757,057.550	757,057.550	1,694.620	Not Settled
139	ADB funded 'Air Transport Connectivity Project - additional financing (Grant No. 0484)' Department of Air Transport, MoICE, Paro	ECD-2023-461	1.3	3.3.21	Incomplete supply of items against the lump sum payment made to contractor (3.3.21)	640,000.000	0.000	726,268.490	Not Settled
140	ADB funded 'Air Transport Connectivity Project - additional financing (Grant No. 0484)' Department of Air Transport, MoICE, Paro	ECD-2023-461	1.8	3.2.7	Defective and broken acoustic ceiling boards observed at BDA due to seepage of rainwater (3.2.7)	-	-	0.000	Not Settled
141	ADB funded 'Air Transport Connectivity Project - additional financing (Grant No. 0484)' Department of Air Transport, MoICE, Paro	ECD-2023-461	1.9	3.2.7	Substandard execution of laminated flooring works and non-rectification thereof (3.2.7)	-	-	0.000	Not Settled
142	ADB funded 'Air Transport Connectivity Project - additional financing (Grant No. 0484)' Department of Air Transport, MoICE, Paro	ECD-2023-461	1.1	3.2.7	Non-rectification of defective Dolep works executed at site (3.2.7)	-	-	0.000	Not Settled
143	ADB funded 'Air Transport Connectivity	ECD-2023-461	1.11	3.2.7	Non-rectification of defective PCC works at toilet doors (3.2.7)	-	-	0.000	Not Settled

	Project - additional financing (Grant No. 0484)' Department of Air Transport, MoICE, Paro								
144	ADB funded 'Air Transport Connectivity Project - additional financing (Grant No. 0484)' Department of Air Transport, MoICE, Paro	ECD-2023-461	1.12	3.2.7	Non-rectification of Damp-Proof Course on walls (3.2.7)	-	-	0.000	Not Settled
145	National Land Commission Secretariat	SoCD-2023-433	1	3.3.1	Direct procurement of air ticket and avoidable expenditure - Nu. 1,197,705.60 (Thai Baht 511,840.00) (3.3.1)	-	-	0.000	Not Settled
146	National Land Commission Secretariat	SoCD-2023-433	2	3.3.21	Excess payment to supplier due to payment of rate higher than the quoted rate - Nu. 9,149.00 (3.3.21)	9,149.000	9,149.000	0.000	Settled
147	The 'SASEC Transport, Trade Facilitation Logistic Project Loan-3421-BHU' Implemented by the Regional Office, DoST, Phuentsholing	OAAGPL-2023-546	1	3.2.7	Non remedy of defects and damaged works	-	-	0.000	Settled
148	The 'SASEC Transport, Trade Facilitation Logistic Project Loan-3421-BHU' Implemented by the Regional Office, DoST, Phuentsholing	OAAGPL-2023-546	2.1	3.2.7	Defective works in drainage and wall	-	-	0.000	Settled
149	The 'SASEC Transport, Trade Facilitation Logistic Project Loan-3421-BHU' Implemented by the Regional Office, DoST, Phuentsholing	OAAGPL-2023-546	2.2	3.2.7	Defective works in the Construction of residential quarter	-	-	0.000	Settled

150	The 'SASEC Transport, Trade Facilitation Logistic Project Loan-3421-BHU' Implemented by the Regional Office, DoST, Phuentsholing	OAAGPL-2023-546	3	3.2.7	Damage to main road due to Construction of access road	-	-	0.000	Settled
151	ADB funded 'Air Transport Connectivity Project - additional financing (Grant No. 0484)' Department of Air Transport, MoICE, Paro	ECD-2023-461	1.4	3.3.34	Non-withholding of amount for failure to produce "As Built" Drawing-Nu. 160,000.00 (3.3.34)	160,000.000	0.000	160,000.000	Not Settled
152	Regional Office, Sarpang, DoST, MoIT	OAAGTS-2023-500	2	3.2.7	Rectification work for the improvement of road from Aie Bridge to Norbuling SNH	-	-	0.000	Settled
153	Regional Office, Sarpang, DoST, MoIT	OAAGTS-2023-500	3	3.2.7	Defective works requiring rectification in the improvement of Norbuling to Tareythang SNH	-	-	0.000	Settled
154	Dzongkhag Administration, Haa including Dungkhag and Gewogs	OAAGPL-2023-408	2	3.3.34	Release of stray cattle and horses without auction	-	-	0.000	Not Settled
155	Dzongkhag Administration, Haa including Dungkhag and Gewogs	OAAGPL-2023-408	3	3.3.34	Non-submission of Cement and HDPE procurement data to the Department of Procurement and Properties (DPP) for claiming rebate from the manufacturers	-	-	0.000	Not Settled
156	Dzongkhag Administration, Haa including Dungkhag and Gewogs	OAAGPL-2023-408	7	3.3.21	Excess payment to Contractor due to less execution of V-Shaped PCC drain amounting to Nu. 52,000.00	52,000.000	52,649.640	0.000	Not Settled
157	Dzongkhag Administration, Haa including Dungkhag and Gewogs	OAAGPL-2023-408	8.1	3.3.21	Excess payment to contractor	19,046.000	19,046.000	2,723.750	Not Settled
158	Dzongkhag Administration, Haa including Dungkhag and Gewogs	OAAGPL-2023-408	12	3.3.21	Excess payment to contractor amounting to Nu. 99,807.70	99,807.700	99,807.700	0.000	Settled

159	Dzongkhag Administration, Haa including Dungkhag and Gewogs	OAAGPL-2023-408	11	3.2.7	Maintenance of Water tank required at Jyengkhana Water Supply under Samar Gewog	-	-	0.000	Settled
160	Farm Machinery Corporation Limited	COAD-2023-515	2	3.2.2	Missing equipment parts (3.2.2)	-	-	0.000	Not Settled
161	Farm Machinery Corporation Limited	COAD-2023-515	3	3.2.2	Discrepancies in physical inventory balances vis-à-vis the system's record (3.2.2)	-	-	0.000	Settled
162	Draktsho Vocational Training Center for Children and Youth with Disabilities	COAD-2024-7	1	3.3.5	Non – Maintenance of Money Receipt stock ledger (3.3.5)	-	-	0.000	Settled
163	Film Association of Bhutan, Thimphu	COAD-2024-19	1	3.3.32	Excess of payments over receipts – Balancing Figures on year-ends of 2017 and 2018 (3.3.32)	-	-	0.000	Settled
164	Religion and Health Project, Choedhey Lhentshog, RGoB Contribution	SCD-2023-566	1	3.2.7	Defective works - Nu. 42,554.72 (3.2.7)	42,554.720	0.000	47,535.400	Settled
165	Lingzhi Dzong Construction Project	SCD-2023-568	2	3.3.21	Excess payment due to discrepancies in payment of timber transportation charges vis-à-vis actual number of horses engaged - Nu.220,000.00 (3.3.21)	220,000.000	235,333.700	0.000	Settled
166	Drugyal Dzong Conservation Project, Department of Culture and Dzongkha Development, MoHA	SCD-2023-533	2	3.3.21	Excess payment to supplier for the supply of cement - Nu. 109,000.00 (3.3.21)	109,000.000	115,307.070	0.000	Settled
167	Drugyal Dzong Conservation Project, Department of Culture and Dzongkha Development, MoHA	SCD-2023-533	3	3.3.2	Procured items lying idle in the store - Nu. 540,966.00 (3.3.2)	540,966.000	540,966.000	0.000	Settled
168	Dzongkhag Administration, Haa including Dungkhag and Gewogs	OAAGPL-2023-408	15	3.3.5	Non-maintenance of Cash Book by Community Forest Group	-	-	0.000	Not Settled
169	Dzongkhag Administration,	OAAGTS-2023-397	1	3.3.21	Double payment for Construction of Retaining wall - Nu.202,500.00 (3.3.21)	202,500.000	202,899.450	0.000	Settled

	Wangdue Phodrang including Gewogs								
170	Dzongkhag Administration, Wangdue Phodrang including Gewogs	OAAGTS-2023-397	3	3.3.21	Excess payment due to erroneous deduction of running account bill - Nu.250,000.00 (3.3.21)	-	-	0.000	Settled
171	Regional Office, Phuentsholing, Gedu and Samtse, DoST, MoIT	OAAGPL-2023-529	1	3.2.7	Defective works in the Improvement of Gomtu-Tading Road, Package 1 (3.2.7)	-	-	0.000	Settled
172	Regional Office, Phuentsholing, Gedu and Samtse, DoST, MoIT	OAAGPL-2023-529	2	3.2.7	Execution of Substandard work in Resurfacing Work on Samtse to Woezergang PNH (3.2.7)	-	-	0.000	Settled
173	Regional Office of Industry, Commerce and Employment, Gelephu, MoICE	OAAGTS-2023-571	2	3.3.6	Non-availability of cancelled Revenue Money Receipts - Nu.21,760.00	21,760.000	7,588.770	15,797.740	Partially Settled
174	Sherubtse College, Kanglung	OAAGSJ-2024-9	6	3.3.25	Non levy of 2% TDS to suppliers - Nu. 8,368.86 (3.3.25)	8,368.860	8,390.870	0.000	Settled
175	Sherubtse College, Kanglung	OAAGSJ-2024-9	7	3.3.25	Non-levy of TDS on leave encashment - Nu. 8,278.00 (3.3.25)	8,278.000	8,305.220	0.000	Settled
176	Dzongkhag Administration, Punakha including Gewogs	OAAGTS-2023-422	1	3.3.21	Excess payment in Construction of Hostel (Boys and Girls) at Tashidingkha Central School - Nu. 1,747,248.99	-	-	0.000	Settled
177	Dzongkhag Administration, Punakha including Gewogs	OAAGTS-2023-422	2	3.3.21	Excess payment due to non-application of standard weight Nu. 190,789.50	190,789.500	-	211,112.560	Not Settled
178	Dzongkhag Administration, Punakha including Gewogs	OAAGTS-2023-422	3	3.3.21	Excess payment due to short execution of work in Construction of Municipal Office - Nu. 51,672.54	51,672.540	57,176.780	0.000	Settled
179	Dzongkhag Administration, Punakha including Gewogs	OAAGTS-2023-422	4	3.3.21	Excess payment in Construction of Fencing at Sewla Dzong Nu. 28,456.80	-	-	0.000	Settled
180	Dzongkhag Administration,	OAAGTS-2023-422	7	3.3.25	Evaded payment of royalty, fines and compensation for extraction of GSB materials resulting in loss of	1,773,428.990	1,859,468.220	0.000	Settled

	Punakha including Gewogs				government revenue - Nu.1,768,381.51 and permit fees Nu. 5,047.48				
181	Dzongkhag Administration, Punakha including Gewogs	OAAGTS-2023-422	9	3.2.7	Non-rectification of defective works in Black topping of Tshorimo to Tshephu Farm Road	-	-	0.000	Not Settled
182	Dzongkhag Administration, Punakha including Gewogs	OAAGTS-2023-422	10	3.3.25	Non collection of rebates for cement and HDPE pipes	-	-	0.000	Not Settled
183	Dzongkhag Administration, Punakha including Gewogs	OAAGTS-2023-422	11	3.2.8	Incomplete Rural Water Supply Scheme at Samadingkha under Toedwang Gewog	-	-	0.000	Not Settled
184	Dzongkhag Administration, Punakha including Gewogs	OAAGTS-2023-422	12	3.3.8	Non-rectification of defective works and works not executed as per specifications	221,340.000	244,999.090	0.000	Settled
185	Dzongkhag Administration, Punakha including Gewogs	OAAGTS-2023-422	13	3.2.8	Non-completion of chain-link fencing and stock balance thereof	-	-	0.000	Settled
186	Dzongkhag Administration, Punakha including Gewogs	OAAGTS-2023-422	14	3.3.4	Improper feasibility studies and failure in design of septic tank in Construction of 120 bedded hostel Kabisa	-	-	0.000	Settled
187	Dzongkhag Administration, Punakha including Gewogs	OAAGTS-2023-422	16	3.3.18	Non-settlement of Contractor bills Nu. 224,896.00	-	-	0.000	Settled
188	Dzongkhag Administration, Punakha including Gewogs	OAAGTS-2023-422	21	3.3.25	Non-collection of Rural Taxes - Nu. 157,228.00	157,228.000	78,776.000	78,452.000	Partially Settled
189	Bhutan's Third National Communication to UNFCCC (FIC 4122), MoENR	ECD-2023-548	1	3.1.1	Non-availability of information on undisbursed fund and project duration - [3.1.1]	-	-	0.000	Not Settled

190	Bhutan's Third National Communication to UNFCCC (FIC 4122), MoENR	ECD-2023-548	2	3.1.1	Non-availability of records on Consultancy services for Biennial Update Report (BUR1) - [3.1.1]	-	-	0.000	Not Settled
191	National Housing Development Corporation Limited Including Liaison Offices	COAD-2023-404	3.1	3.3.25	Short levy of penalty for late payment of rental charges Nu. 84,668.72 (3.3.25)	84,668.720	0.000	96,360.000	Settled
192	Bhutan Olympic Committee	GCD-2023-479	2	3.2.13	Major Renovation/Maintenance works of the Shooting Range right after the completion of the Construction - Nu. 7,760,979.23 (3.2.13)	-	-	0.000	Not Settled
193	Development of new Infrastructure at Paro College of Education for quality teaching and learning (FIC 4733) GoI PTA	SoCD-2023-558	1.1	3.2.7	Substandard execution of cement plaster and water proofing at Lab pool (3.2.7)	-	-	0.000	Not Settled
194	Bhutan National Bank Limited including all the Branches	COAD-2023-501	1	3.3.5	Missing CID numbers of the clients (3.3.5)	-	-	0.000	Not Settled
195	Bhutan National Bank Limited including all the Branches	COAD-2023-501	2	3.3.5	Loans Sanctioned and approved by same officials (3.3.5)	-	-	0.000	Not Settled
196	Bhutan National Bank Limited including all the Branches	COAD-2023-501	3	3.3.5	Closed Loans with Outstanding balances (3.3.5)	-	-	0.000	Not Settled
197	Bhutan National Bank Limited including all the Branches	COAD-2023-501	5	3.3.5	No details of the employees in the HR master list (3.3.5)	-	-	0.000	Settled
198	Bhutan National Bank Limited including all the Branches	COAD-2023-501	6	3.3.5	Non-assignment of CIF numbers to the customers (3.3.5)	-	-	0.000	Settled
199	Bhutan National Bank Limited including all the Branches	COAD-2023-501	7	3.3.5	Multiple assignment of CIF numbers to clients (3.3.5)	-	-	0.000	Not Settled
200	Bhutan National Bank Limited including all the Branches	COAD-2023-501	8	3.3.5	Different Customers with same license number (3.3.5)	-	-	0.000	Not Settled

201	Bhutan National Bank Limited including all the Branches	COAD-2023-501	9	3.3.5	Missing collateral details in the Collateral Data (3.3.5)	-	-	0.000	Not Settled
202	Bhutan National Bank Limited including all the Branches	COAD-2023-501	10	3.3.5	Differences in collateral value (3.3.5)	-	-	0.000	Not Settled
203	Bhutan National Bank Limited including all the Branches	COAD-2023-501	14	3.3.5	Loan Account Liquidated with Active Insurance Account (3.3.5)	-	-	0.000	Not Settled
204	Bhutan National Bank Limited including all the Branches	COAD-2023-501	15	3.3.5	Assignment of multiple customer number to single customer (3.3.5)	-	-	0.000	Not Settled
205	Bhutan National Bank Limited including all the Branches	COAD-2023-501	16	3.3.5	single customer CID numbers (3.3.5)	-	-	0.000	Not Settled
206	Bhutan Taxi Association, Thimphu	COAD-2024-36	2	3.1.1	Missing cash receipt booklet (3.1.1)	-	-	0.000	Not Settled
207	Bhutan Taxi Association, Thimphu	COAD-2024-36	3	3.1.1	Non-maintenance of proper documentation (3.1.1)	-	-	0.000	Not Settled
208	Regional Agriculture and Marketing Co-operatives (RAMCO), Mongar	OAAGB-2023-452	1	3.3.21	Double payment due to adjustment of advance against cash memo Nu. 30,365.00 (3.3.21)	30,365.000	0.000	35,196.780	Settled
209	Regional Agriculture and Marketing Co-operatives (RAMCO), Mongar	OAAGB-2023-452	2	3.3.21	Excess payment against Construction of Market Shed at Duksum Town Nu. 623,280.30 (3.3.21)	623,280.300	0.000	722,458.660	Partially Settled
210	College of Zorig Chusum, Trashiyangtse, Department of Workforce Planning and Skills Development, MoESD	OAAGSJ-2024-45	1	3.3.21	Payment of DSA and mileage without actually driving a car, Nu. 134,350.00 (3.3.21)	134,350.000	134,350.000	0.000	Settled
211	Dzongkhag Administration, Chhukha including Dungkhag and Gewogs	OAAGPL-2023-374	1	3.2.1	Ambiguity in Getena-GC road Maintenance (3.2.1)	-	-	0.000	Settled

212	Dzongkhag Administration, Chhukha including Dungkhag and Gewogs	OAAGPL-2023-374	2	3.2.1	Continuous logging activity along the Getena-GC road leading to increased estimation of damaged roads. (3.2.1)	-	-	0.000	Settled
213	Dzongkhag Administration, Chhukha including Dungkhag and Gewogs	OAAGPL-2023-374	4	3.3.26	Non-remittance of rent collected from the school canteen- Nu. 103,500.00 (3.3.26)	-	-	0.000	Not Settled
214	Dzongkhag Administration, Chhukha including Dungkhag and Gewogs	OAAGPL-2023-374	6	3.3.2	Under-utilization of X-ray equipment at Khatekha BHU- Nu. 1,338,050.00 (3.3.2)	-	-	0.000	Not Settled
215	Dzongkhag Administration, Chhukha including Dungkhag and Gewogs	OAAGPL-2023-374	8	3.2.7	Rectification works in Sampheling GC road (3.2.7)	-	-	0.000	Settled
216	Dzongkhag Administration, Bumthang including Gewogs	OAAGB-2023-388	2	3.3.25	Short/non-payment of royalty, fines, and compensations for extraction of GSB materials resulting in loss of Government revenue – Nu.5,260,525.00 (3.3.25)	5,260,524.990	-	5,685,979.020	Not Settled
217	Dzongkhag Administration, Trashigang including Dungkhags and Gewogs	OAAGSJ-2023-490	1	3.2.6	Supply of Substandard and non-functional electric stoves – Nu. 390,000.00 (3.2.6)	-	-	0.000	Settled
218	Dzongkhag Administration, Trashigang including Dungkhags and Gewogs	OAAGSJ-2023-490	1.2	3.2.6	Substandard wall putty painting of dining hall and kitchen-store - Nu. 250,275.24 (3.2.6)	-	-	0.000	Settled
219	Dzongkhag Administration, Trashigang including Dungkhags and Gewogs	OAAGSJ-2023-490	2.1	3.2.13	Lack of approval from National Land Commission in land lease process and non-termination of lease agreement (3.2.13)	-	-	0.000	Settled
220	Dzongkhag Administration, Trashigang including Dungkhags and Gewogs	OAAGSJ-2023-490	2.2	3.3.26	Non-collection of state land lease rent – Nu. 61,654.78 (3.3.26)	61,654.780	-	66,884.480	Not Settled
221	Dzongkhag Administration,	OAAGSJ-2023-490	4	3.2.4	Missing stocks in store – Nu. 52,740.00 (3.2.4)	52,740.000	54,335.200	0.000	Settled

	Trashigang including Dungkhangs and Gewogs								
222	Dzongkhag Administration, Bumthang including Gewogs	OAAGB-2023-388	9	3.3.21	Excess payment to supplier due to erroneous computation – Nu. 70,480.00 (3.3.21)	70,480.000	70,480.000	0.000	Settled
223	Dzongkhag Administration, Bumthang including Gewogs	OAAGB-2023-388	11	3.3.21	Double payment of TADA – Nu.12,300.00 (3.3.21)	12,300.000	12,858.050	0.000	Settled
224	Dzongkhag Administration, Bumthang including Gewogs	OAAGB-2023-388	14.1	3.3.21	Excess payment for RRM Walls due to wrong computation of the average width –Nu.47,986.00 (3.3.21)	47,986.000	53,570.780	0.000	Settled
225	Department of Procurement and Properties, MoF	GCD-2023-527	1	3.3.7	Non-reconciliation of financial statement - Nu. 290,819.00 (3.3.7)	290,819.000	290,819.000	0.000	Settled
226	Dzongkhag Administration, Samtse including Dungkhangs and Gewogs	OAAGPL-2023-357	4.2	3.2.6	Execution of substandard and defective works (3.2.6)	-	-	0.000	Not Settled
227	Dzongkhag Administration, Samtse including Dungkhangs and Gewogs	OAAGPL-2023-357	5.2	3.2.6	Defective works in Construction of Integrated Academic Block at Panbari School under Samtse Dzongkhag (3.2.6)	-	-	0.000	Settled
228	Dzongkhag Administration, Samtse including Dungkhangs and Gewogs	OAAGPL-2023-357	6.2	3.2.6	Defective plumbing works (3.2.6)	-	-	0.000	Settled
229	Dzongkhag Administration, Bumthang including Gewogs	OAAGB-2023-388	14.4	3.3.21	Erroneous quantification of the work and excess payment thereof – Nu.103,990.00 (3.3.21)	103,990.000	111,990.110	0.000	Settled
230	Dzongkhag Administration, Bumthang including Gewogs	OAAGB-2023-388	15.2	3.3.1	Wasteful expenditure resulted due to encroachment of government land - Nu.22,848.00 (3.3.1)	22,848.000	0.000	24,695.870	Not Settled

231	Dzongkhag Administration, Samtse including Dungkhags and Gewogs	OAAGPL-2023-357	8.2	3.2.6	Defects noted in plumbing works (3.2.6)	-	-	0.000	Settled
232	Dzongkhag Administration, Bumthang including Gewogs	OAAGB-2023-388	26	3.3.21	Excess Payment in the Maintenance of Drainage system at Tang CS – Nu. 19,128.00 (3.3.21)	19,128.000	19,128.000	0.000	Settled
233	Dzongkhag Administration, Samtse including Dungkhags and Gewogs	OAAGPL-2023-357	11	3.2.6	Defective works in Construction of Drainage System within Samtse Municipality (3.2.6)	-	-	0.000	Not Settled
234	Dzongkhag Administration, Bumthang including Gewogs	OAAGB-2023-388	30	3.3.21	Excess Payment in the Construction of footpath from Garpachudhey to Somling Ura – Nu. 24,615.00 (3.3.21)	24,615.000	24,615.000	2,099.280	Not Settled
235	Dzongkhag Administration, Samtse including Dungkhags and Gewogs	OAAGPL-2023-357	13	3.2.6	Defects in the Improvement of Bukay-B Farm Road under Samtse Gewog (3.2.6)	-	-	0.000	Settled
236	Dzongkhag Administration, Samtse including Dungkhags and Gewogs	OAAGPL-2023-357	16	3.2.6	Defective works in improvement of Sangngagcholing GC Road (3.2.6)	-	-	0.000	Not Settled
237	Dzongkhag Administration, Samtse including Dungkhags and Gewogs	OAAGPL-2023-357	17.1	3.2.6	Execution and acceptance of substandard works and defective works (3.2.6)	-	-	0.000	Settled
238	Dratshang Lhentshog	SCD-2023-502	1.4.2	3.3.20	Lack of documentation for expenditure - Nu.25,000.00 (3.3.20)	25,000.000	0.000	27,021.920	Not Settled
239	Dratshang Lhentshog	SCD-2023-502	1.4.4	3.3.21	Excess adjustment due to computation error - Nu.4,250.00 (3.3.21)	4,250.000	0.000	4,593.730	Not Settled
240	Dzongkhag Administration, Samtse including Dungkhags and Gewogs	OAAGPL-2023-357	19	3.2.2	Missing of four number of Desk 'E' type Items in Pangzhing Middle Secondary School under Tading Gewog – Nu.10,528.00 (3.2.2)	10,528.000	11,074.880	0.000	Settled
241	Dratshang Lhentshog	SCD-2023-502	2	3.3.34	Irregularities noted in the operation of SBI Account (3.3.34)	-	-	0.000	Not Settled

242	Dratshang Lhentshog	SCD-2023-502	3	3.3.20	Acceptance of inappropriate adjustment without Supporting Documents - Nu.2,300,000.00 (3.3.20)	2,300,000.000	0.000	2,486,016.440	Not Settled
243	Dzongkhag Administration, Samtse including Dungkhags and Gewogs	OAAGPL-2023-357	24.2	3.2.6	Defective works and damages (3.2.6)	-	-	0.000	Not Settled
244	Dratshang Lhentshog	SCD-2023-502	4.2	3.2.4	Unaccounted Room Rent Collection for January and February 2023 - Nu.228,000.00 (3.2.4)	228,000.000	0.000	246,439.890	Not Settled
245	Dratshang Lhentshog	SCD-2023-502	4.4	3.3.7	Discrepancies in the room rent collection based on booking approval records vis- a- vis the actual room rent collection. - Nu.344,800.00 (3.3.7)	344,800.000	0.000	372,686.290	Not Settled
246	Dratshang Lhentshog	SCD-2023-502	7.1	3.2.7	Non-rectification of defective works - Nu. 77,208.30 (3.2.7)	77,208.300	0.000	83,452.630	Not Settled
247	Dzongkhag Administration, Samtse including Dungkhags and Gewogs	OAAGPL-2023-357	30	3.2.1	Damaged Farm Road along Badalay to Setatkha under Denchukha Gewog rendering the farm road unpliable for the commuters (3.2.1)	-	-	0.000	Settled
248	Dzongkhag Administration, Samtse including Dungkhags and Gewogs	OAAGPL-2023-357	33	3.2.6	Defective works in Construction of 90 ft Bailey Bridge at Richhu under Norgaygang Gewog, Tashichholing Dungkhag (3.2.6)	-	-	0.000	Not Settled
249	Dzongkhag Administration, Samtse including Dungkhags and Gewogs	OAAGPL-2023-357	34	3.2.6	Defective work in Improvement of farm road from Khababgang to Chungo under Norgaygang Gewog, Tashichholing Dungkhag (3.2.6)	-	-	0.000	Not Settled
250	Dzongkhag Administration, Samtse including Dungkhags and Gewogs	OAAGPL-2023-357	35.2	3.2.6	Defective work of PCC for Improvement of Kachen Farm Road (3.2.6)	-	-	0.000	Settled
251	Dzongkhag Administration, Samtse including Dungkhags and Gewogs	OAAGPL-2023-357	36.3	3.2.6	Defective in plumbing work resulting to non-operational structure (3.2.6)	-	-	0.000	Not Settled
252	Dzongkhag Administration, Samtse including Dungkhags and Gewogs	OAAGPL-2023-357	38.2	3.2.6	Defective work in Improvement of farm road from Fenchikhola to Chungo under Norgaygang Gewog (3.2.6)	-	-	0.000	Not Settled

253	Dzongkhag Administration, Samtse including Dungkhags and Gewogs	OAAGPL-2023-357	40.2	3.2.6	Defective work in providing and laying of GSB road work (3.2.6)	-	-	0.000	Not Settled
254	GOI PTA Project 'Development of Jigmeling Industrial Parks (FIC 3050) and Development of Dhamdum Industrial Parks (FIC 3051)' Implemented by Department of Industry, Ministry of Industry, Commerce and Employment	ECD-2023-518	1.1	3.2.1	Damages to the newly blacktopped road due to landslides and non-actions thereof at site	-	-	0.000	Not Settled
255	GOI PTA Project 'Development of Jigmeling Industrial Parks (FIC 3050) and Development of Dhamdum Industrial Parks (FIC 3051)' Implemented by Department of Industry, Ministry of Industry, Commerce and Employment	ECD-2023-518	1.2	3.3.34	Lack of proper planning and coordination leading to damages of newly constructed road infrastructures at site	-	-	0.000	Not Settled
256	Result Based Planning and M&E for the MDGs and GNH, National Statistical Bureau, Thimphu funded by UN	GCD-2024-62	1	3.3.21	Excess payment due to non-compliance of government notification on guidelines on standard Rates for Food and lodge Nu. 121,000.00 (3.3.21)	121,000.000	124,818.960	0.000	Settled
257	Bhutan Livestock Development Corporation Limited including 3 outlets at Rangthangling, Samrang and Haa	COAD-2023-531	2.1	3.3.21	Excess payment Nu. 33,808.76 (3.3.21)	33,808.760	35,298.200	0.000	Not Settled

258	Bhutan Livestock Development Corporation Limited including 3 outlets at Rangthangling, Samrang and Haa	COAD-2023-531	4.1	3.3.21	Overstatement of Built-up Area resulting in excess payment of Nu. 936,686.13 (3.3.21)	936,686.130	0.000	1,006,283.180	Not Settled
259	Bhutan Livestock Development Corporation Limited including 3 outlets at Rangthangling, Samrang and Haa	COAD-2023-531	5.1	3.3.21	Overstatement of Built-up Area resulting in excess payment of Nu. 567,588.68 (3.3.21)	567,588.680	0.000	609,761.320	Not Settled
260	Bhutan Livestock Development Corporation Limited including 3 outlets at Rangthangling, Samrang and Haa	COAD-2023-531	6.1	3.3.21	Excess Payment in Truss work of vermicompost Nu. 22,962.25 (3.3.21)	22,962.250	-	24,668.360	Not Settled
261	Bhutan Livestock Development Corporation Limited including 3 outlets at Rangthangling, Samrang and Haa	COAD-2023-531	7.1	3.3.21	Excess payment in truss work amounting Nu. 40,063.27 (3.3.21)	40,063.270	0.000	43,040.010	Not Settled
262	Bhutan Livestock Development Corporation Limited including 3 outlets at Rangthangling, Samrang and Haa	COAD-2023-531	9	3.3.21	Excess payment for energy meter of Technical staff quarter amounting to Nu. 14,000.00 (3.3.21)	14,000.000	14,147.290	0.000	Settled
263	Loden Foundation, Thimphu	COAD-2024-97	1	3.3.17	Non-liquidation of loan on time Nu. 21,732,482.72 (3.3.17)	21,732,482.720	0.000	21,732,482.720	Not Settled
264	Loden Foundation, Thimphu	COAD-2024-97	2	3.3.17	Non-repayment of loan after six months Nu. 5,731,571.34 (3.3.17)	5,731,571.340	0.000	5,731,571.340	Not Settled
265	Hotel & Restaurant Association of Bhutan, Thimphu	COAD-2024-98	1	3.3.18	Non recovery of 15% Commission amounting to Nu. 48,653.40 (3.3.18)	48,653.400	0.000	48,653.400	Not Settled

266	Hotel & Restaurant Association of Bhutan, Thimphu	COAD-2024-98	2	3.3.18	Non-Settlement of bills amounting to Nu. 374,228.24 (3.3.18)	374,228.240	0.000	374,228.240	Not Settled
267	Bhutan Food and Drug Authority	SoCD-2024-30	1	3.3.22	Non-deposit of security deposit/earnest money into the refundable deposit account Nu. 80,442.00 (3.3.22)	80,442.000	80,442.000	0.000	Settled
268	Dzongkhag Administration, Thimphu including Dungkhag and Gewogs	SCD-2023-412	1.1	3.3.21	Double payment of retirement benefits - Nu. 108,401.00 (3.3.21)	108,401.000	108,401.000	0.000	Not Settled
269	Dzongkhag Administration, Thimphu including Dungkhag and Gewogs	SCD-2023-412	1.2	3.3.21	Excess payment of retirement benefits - Nu.7,500.00	7,500.000	7,500.000	0.000	Settled
270	Dzongkhag Administration, Thimphu including Dungkhag and Gewogs	SCD-2023-412	2.1	3.3.8	Non- execution of work as per BoQ specification - Nu. 97,684.	97,684.650	103,593.900	0.000	Settled
271	Dzongkhag Administration, Thimphu including Dungkhag and Gewogs	SCD-2023-412	2.3	3.2.6	Defective cement plaster skirting works – Nu. 38,131.20 (3.2.6)	38,131.200	40,437.880	0.000	Settled
272	Dzongkhag Administration, Thimphu including Dungkhag and Gewogs	SCD-2023-412	4	3.3.8	Non-execution of works as per BoQ specification in the maintenance of Jamcu Mule Track at Jangothang at Soe Gewog - Nu. 204,175.37	204,175.370	0.000	218,271.840	Not Settled
273	Dzongkhag Administration, Thimphu including Dungkhag and Gewogs	SCD-2023-412	5.3	3.2.6	Defective works in providing and laying Non-Pressure NP-3 class (Medium duty) R.C.C. PIPES	-	-	-	Not Settled
274	Dzongkhag Administration, Thimphu including Dungkhag and Gewogs	SCD-2023-412	5.4	3.2.6	Defective Construction of L-shaped road side drain	-	-	-	Not Settled
275	Dzongkhag Administration, Thimphu including Dungkhag and Gewogs	SCD-2023-412	7	3.2.6	Defective work in Providing and Laying Asphalt/Bituminous Concrete for the Resurfacing including repair and maintenance of potholes for Kabesa GC road	-	-	0.000	Not Settled

276	Dzongkhag Administration, Thimphu including Dungkhag and Gewogs	SCD-2023-412	8.2	3.3.21	Excess payment in Providing and laying Random Rubble Masonry with hard stone in foundation and plinth - Nu. 527,602.40	527,602.400	350,000.000	202,751.910	Not Settled
277	Dzongkhag Administration, Thimphu including Dungkhag and Gewogs	SCD-2023-412	9.3	3.3.24	Non-forfeiture of performance security and differential amount of Nu. (Nu. 230,010.00 and 171,805.00) upon termination of contract	401,815.000	0.000	429,556.750	Not Settled
278	Penden Cement Authority Limited, Gomtu	COAD-2024-105	3	3.3.5	Non/Improper maintenance of Records (3.3.5)	-	-	0.000	Settled
279	Penden Cement Authority Limited, Gomtu	COAD-2024-105	6	3.3.34	Other shortfalls and uneconomical operation (3.3.34)	-	-	0.000	Settled
280	Dzongkhag Administration, Thimphu including Dungkhag and Gewogs	SCD-2023-412	10.1	3.3.21	Excess payment due to short execution of work	1,000,931.590	0.000	1,070,037.030	Not Settled
281	Dzongkhag Administration, Thimphu including Dungkhag and Gewogs	SCD-2023-412	10.3	3.2.6	Defective work in Construction of L-shaped road side drain (3.2.6)	-	-	0.000	Settled
282	Dzongkhag Administration, Thimphu including Dungkhag and Gewogs	SCD-2023-412	10.4	3.2.6	Defective in providing and laying of Random Rubble Masonry with hard stone in foundation and plinth (3.2.6)	-	-	0.000	Settled
283	Dzongkhag Administration, Thimphu including Dungkhag and Gewogs	SCD-2023-412	11	3.2.6	Defect in providing and laying of concrete block brick work (250mm thick) in superstructure of the Construction of Day MPH at Hongtsho Primary School. (3.2.6)	-	-	0.000	Settled
284	Dzongkhag Administration, Thimphu including Dungkhag and Gewogs	SCD-2023-412	12.2	3.2.6	Defective work in Construction of Lined V-shaped drain (3.2.6)	-	-	0.000	Settled
285	Dzongkhag Administration, Thimphu including Dungkhag and Gewogs	SCD-2023-412	13.1	3.3.21	Excess payment due to non-deduction of 15% void for supply of boulders	173,460.000	173,916.220	0.000	Not Settled

286	Dzongkhag Administration, Thimphu including Dungkhag and Gewogs	SCD-2023-412	13.2	3.3.20	Irregularities in the adjustment of PWA advances - Nu. 60,000.00 (3.3.20)	60,000.000	0.000	64,142.470	Not Settled
287	Dzongkhag Administration, Thimphu including Dungkhag and Gewogs	SCD-2023-412	13.3	3.3.21	Excess payment in Providing and laying Random Rubble Masonry with hard stone in foundation and plinth	241,868.620	0.000	258,567.520	Not Settled
288	Bank of Bhutan Limited	COAD-2024-116	1	3.3.7	Non-reconciliation of BOBit account (814287286) (3.3.7)	-	-	0.000	Settled
289	Bank of Bhutan Limited	COAD-2024-116	2	3.3.5	Critical Oversight in Loan Account Linkage resulting to incomplete CIB (3.3.5)	-	-	0.000	Settled
290	Dzongkhag Administration, Thimphu including Dungkhag and Gewogs	SCD-2023-412	13.4 (ii)	3.3.21	Excess payment due to non-deduction of deductible items	101,248.140	0.000	108,238.410	Not Settled
291	Bank of Bhutan Limited	COAD-2024-116	6	3.3.7	Balances on "CP Interest Receivable" ledger (3.3.7)	-	-	0.000	Settled
292	Bhutan Power Corporation Limited, Thimphu	COAD-2024-112	1	3.3.5	Determining value for refurbished Inventory items (3.3.5)	-	-	0.000	Settled
293	Bhutan Power Corporation Limited, Thimphu	COAD-2024-112	2	3.3.7	Non-Reconciliation of Bank Accounts (3.3.7)	-	-	0.000	Not Settled
294	Dzongkhag Administration, Thimphu including Dungkhag and Gewogs	SCD-2023-412	13.4 (iii)	3.3.21	Excess payment due to non-application of quoted rate - Nu.208,845.00 (3.3.21)	208,845.000	208,845.000	10,423.060	Not Settled
295	Bhutan Power Corporation Limited, Thimphu	COAD-2024-112	3	3.2.13	Sundry Debtors balance stagnant for more than 365 days - Nu.2,814,643.18 (3.2.13)	2,814,643.180	608,981.690	2,205,661.490	Not Settled
296	Bhutan Power Corporation Limited, Thimphu	COAD-2024-112	4.a)	3.2.2	Missing Assets (3.2.2)	-	-	0.000	Settled
297	Dzongkhag Administration, Thimphu including Dungkhag and Gewogs	SCD-2023-412	13.5	3.3.21	Irregularities in disbursement of muster roll and overtime payment - 277,869.00 (3.3.21)	277,869.000	0.000	297,053.380	Not Settled

298	Bhutan Power Corporation Limited, Thimphu	COAD-2024-112	4.b)	3.2.13	One Asset with multiple asset code (3.2.13)	-	-	0.000	Settled
299	Dzongkhag Administration, Thimphu including Dungkhag and Gewogs	SCD-2023-412	13.6 (ii)	3.2.6	Defective works in the fabrication of timber work for new Drasha	-	-	0.000	Settled
300	Dzongkhag Administration, Thimphu including Dungkhag and Gewogs	SCD-2023-412	13.7 (i)	3.3.21	Excess payment due to non-deduction of Running bills paid for the ancillary work - Nu.462,051.83 (3.3.21)	462,051.830	0.000	493,952.410	Not Settled
301	Dzongkhag Administration, Thimphu including Dungkhag and Gewogs	SCD-2023-412	13.7 (ii)	3.2.6	Defective work RRM wall	-	-	0.000	Not Settled
302	Dzongkhag Administration, Thimphu including Dungkhag and Gewogs	SCD-2023-412	14.1	3.3.21	Excess Payment due to Application of Different Payment Modality	462,051.830	462,051.830	0.000	Settled
303	Dzongkhag Administration, Thimphu including Dungkhag and Gewogs	SCD-2023-412	14.2	3.2.2	Non-availability of LED Light during physical verification - Nu. 91,310.00 (3.2.2)	91,310.000	0.000	97,614.140	Not Settled
304	Dzongkhag Administration, Thimphu including Dungkhag and Gewogs	SCD-2023-412	18	3.2.6	Defect in providing and laying of concrete brick work (250mm thick in superstructure	-	-	0.000	Not Settled
305	State Mining Corporation Limited, Samtse	OAAGPL-2024-52	1	3.3.2	Underutilization of Coal Washery – Nu. 40,845,699.19 (3.3.2)	40,845,699.190	0.000	40,845,699.190	Not Settled
306	Native Poultry and Heifer Breeding Centre, Sertsam, Lhuentse	OAAGB-2023-562	1	3.2.13	Short collection and deposit Nu.123, 857.20 (3.2.13)	123,857.000	123,857.000	0.000	Settled
307	Dzongkhag Administration, Dagana including Dungkhag and Gewogs	OAAGTS-2023-424	1	3.3.7	Non-reconciliation of financial statements - Nu. 15,480,719.47	-	-	0.000	Not Settled

308	Dzongkhag Administration, Dagana including Dungkhag and Gewogs	OAAGTS-2023-424	5	3.2.7	Damaged V-shaped drain and causeway	-	-	0.000	Settled
309	Dzongkhag Administration, Dagana including Dungkhag and Gewogs	OAAGTS-2023-424	6	3.2.7	Construction of Kitchen cum Store at Nimtola Primary School requiring rectification	-	-	0.000	Settled
310	Dzongkhag Administration, Dagana including Dungkhag and Gewogs	OAAGTS-2023-424	11	3.2.7	Non-functional farm roads	-	-	0.000	Settled
311	Dzongkhag Administration, Dagana including Dungkhag and Gewogs	OAAGTS-2023-424	15	3.2.7	Non-rectification of damaged works for site development, electrification, and painting at Kanakha Lhakhang	-	-	0.000	Settled
312	Commercial Agriculture and Resilient Livelihood Enhancement Programme (CARLEP), Wengkhag including Regional Office, Khangma, and implementing agencies of Lhuentse, Mongar, Pemagatshel, Samdrup Jongkhar, Trashigang, and Trashiyangtse Dzongkhag	OAAGB-2023-336	1.2	3.3.25	Short deduction of liquidated damages – Nu. 122,630.17 (3.3.25)	122,630.170	0.000	139,724.460	Not Settled
313	Commercial Agriculture and Resilient Livelihood Enhancement Programme (CARLEP), Wengkhag including Regional Office, Khangma, and implementing agencies of Lhuentse, Mongar, Pemagatshel, Samdrup Jongkhar, Trashigang,	OAAGB-2023-336	1.3	3.3.21	Excess payment – Nu. 43,007.59 (3.3.21)	43,007.590	0.000	49,002.790	Not Settled

	and Trashiyangtse Dzongkhag								
314	Commercial Agriculture and Resilient Livelihood Enhancement Programme (CARLEP), Wengkhari including Regional Office, Khangma, and implementing agencies of Lhuentse, Mongar, Pemagatshel, Samdrup Jongkhar, Trashigang, and Trashiyangtse Dzongkhag	OAAGB-2023-336	7	3.3.21	Excess payment in the chain link fencing at Udzorong - Nu. 25,760.00 (3.3.21)	25,760.000	27,606.250	0.000	Settled
315	Commercial Agriculture and Resilient Livelihood Enhancement Programme (CARLEP), Wengkhari including Regional Office, Khangma, and implementing agencies of Lhuentse, Mongar, Pemagatshel, Samdrup Jongkhar, Trashigang, and Trashiyangtse Dzongkhag	OAAGB-2023-336	8.1	3.3.21	Excess payment Nu. 114,370.00 (3.3.21)	114,370.000	0.000	130,312.860	Not Settled
316	Commercial Agriculture and Resilient Livelihood Enhancement Programme (CARLEP), Wengkhari including Regional Office, Khangma, and implementing agencies of Lhuentse, Mongar, Pemagatshel, Samdrup Jongkhar, Trashigang, and Trashiyangtse Dzongkhag	OAAGB-2023-336	8.2	3.3.21	Double payment – Nu. 67,500.00 (3.3.21)	67,500.000	0.000	76,909.320	Not Settled

317	Dzongkhag Administration, Trashiyangtse including Gewogs	OAAGSJ-2023-482	5	3.3.21	Inadmissible teaching allowances during maternity leave -Nu. 35,300.00 (3.3.21)	35,300.000	35,300.000	0.000	Settled
318	Dzongkhag Administration, Trashiyangtse including Gewogs	OAAGSJ-2023-482	7	3.3.21	Payment of full HRA beyond 12 months of LTT - Nu. 59,782.00 (3.3.21)	59,782.500	59,782.500	0.000	Settled
319	Dzongkhag Administration, Trashiyangtse including Gewogs	OAAGSJ-2023-482	10	3.3.21	Mismatch of TA DA claim with CPMS records - Nu. 20,250.00 (3.3.21)	20,250.000	17,350.030	3,155.840	Partially Settled
320	State Trading Corporation of Bhutan Limited	COAD-2024-168	2	3.2.13	Details not available for CWIP Appearing in the statement of Financial Statements dated 31.12.2023 (Nu. 67,541,480.49) (AIMS 3.2.13)	67,541,480.490	0.000	67,541,480.490	Not Settled
321	Dzongkhag Administration, Thimphu including Drungkhag and Gewogs	SCD-2023-412	1.1a	3.3.21	Double payment of retirement benefits - Nu. 108,401.00 (3.3.21)	108,401.000	108,401.000	0.000	Not Settled
322	State Trading Corporation of Bhutan Limited	COAD-2024-168	4a and 4b	3.3.7	Unreconciled Mismatch in TDS	-	-	0.000	Not Settled
323	State Trading Corporation of Bhutan Limited	COAD-2024-168	4c	3.3.7	BRS, Balance Confirmation Certificates and Bank Statement not provided for the following A/Cs	-	-	0.000	Not Settled
324	National Centre for Riverine and Lake Fisheries, Haa, Department of Livestock, MoAL	OAAGPL-2024-81	1	3.3.2	Materials procured for development of Desuung Campsite at Harachu lying idle (3.3.2)	-	-	0.000	Settled
325	Dzongkhag Administration, Trongsa including Gewogs	OAAGB-2023-445	3	3.3.8	Defective works in the Improvement of Farm Road Tangsibji	-	-	0.000	Settled
326	Dzongkhag Administration, Trashiyangtse including Gewogs	OAAGSJ-2023-482	12	3.3.21	Payment of travel claim beyond approved rate - Nu. 3,239.00 (3.3.21)	3,038.500	3,059.660	2.980	Settled

327	Dzongkhag Administration, Trashiyangtse including Gewogs	OAAGSJ-2023-482	13	3.3.21	Mismatch between travel claim date and attendance signed -Nu. 40,672.00 (3.3.21)	40,672.000	40,672.000	0.000	Settled
328	Dzongkhag Administration, Trashiyangtse including Gewogs	OAAGSJ-2023-482	16	3.3.21	Non deduction of TDS on supplies of school rations - Nu. 189,485.44 (3.3.21)	189,485.440	180,371.440	9,114.000	Settled
329	Dzongkhag Administration, Trashiyangtse including Gewogs	OAAGSJ-2023-482	18	3.3.21	Inadmissible payment of fines and penalties from LC account - Nu. 5,400.00 (3.3.21)	5,400.000	901.180	4,734.300	Not Settled
330	Dzongkhag Administration, Trashiyangtse including Gewogs	OAAGSJ-2023-482	19	3.2.13	Incomplete information of inventories in GIMS (3.2.13)	-	-	0.000	Not Settled
331	Dzongkhag Administration, Trashiyangtse including Gewogs	OAAGSJ-2023-482	20.1	3.2.13	Lack of guideline/bylaws for operation of moelanchenmo account (3.2.13)	-	-	0.000	Settled
332	Dzongkhag Administration, Trashiyangtse including Gewogs	OAAGSJ-2023-482	20.2	3.2.13	Short deposit of Moelam-Chenmo collection - Nu. 128,877.00	-	-	0.000	Settled
333	Dzongkhag Administration, Trashiyangtse including Gewogs	OAAGSJ-2023-482	21	3.2.13	Construction of Lhakhangs on Private land - Nu. 6,026,148.00	-	-	0.000	Not Settled
334	Dzongkhag Administration, Trashiyangtse including Gewogs	OAAGSJ-2023-482	22	3.3.21	Excess payment in Construction of Veterinary Hospital - Nu. 67,156.47 (3.3.21)	67,156.470	0.000	70,644.900	Not Settled
335	Dzongkhag Administration, Trashiyangtse including Gewogs	OAAGSJ-2023-482	23	3.3.21	Excess payment in maintenance of Urban Throm Road - Nu. 48,800.00 (3.3.21)	48,800.000	0.000	51,334.930	Not Settled
336	Dzongkhag Administration,	OAAGSJ-2023-482	24.1	3.3.21	Excess payment due to short execution of work - Nu. 27,390.00 (3.3.21)	27,390.000	0.000	28,812.780	Settled

	Trashiyangtse including Gewogs								
337	Dzongkhag Administration, Trashiyangtse including Gewogs	OAAGSJ-2023-482	24.2	3.3.8	Damaged GSB works requiring rectification - Nu. 105,000.00 (3.3.8)	-	-	0.000	Settled
338	Dzongkhag Administration, Trashiyangtse including Gewogs	OAAGSJ-2023-482	25	3.3.21	Excess payment due to short execution of work in the Construction of 1-Block, 3-Unit classroom at Tarpheh PS - Nu. 21,279.21 (3.3.21)	21,297.210	0.000	22,403.490	Not Settled
339	Dzongkhag Administration, Trashiyangtse including Gewogs	OAAGSJ-2023-482	34.1	3.3.21	Excess payment due to short execution of work Nu. 201,400.00 (3.3.21)	201,400.000	0.000	211,861.760	Not Settled
340	Dzongkhag Administration, Trashiyangtse including Gewogs	OAAGSJ-2023-482	34.2	3.3.8	Damaged works in GSB and rectification needed thereof (3.3.8)	-	-	0.000	Not Settled
341	Dzongkhag Administration, Trashiyangtse including Gewogs	OAAGSJ-2023-482	36	3.3.8	Substandard works in Construction of RCC bridge at Brokpaling (3.3.8)	-	-	0.000	Not Settled
342	Dzongkhag Administration, Trashiyangtse including Gewogs	OAAGSJ-2023-482	47	3.3.8	Damages observed in completed work of irrigation channel at Jangphutse - Nu. 72,225.00 (3.3.8)	-	-	0.000	Settled
343	Dzongkhag Administration, Trashiyangtse including Gewogs	OAAGSJ-2023-482	51.1	3.3.21	Excess payment due to short execution of work - Nu. 49,230.00 (3.3.21)	49,230.000	0.000	51,787.260	Not Settled
344	Dzongkhag Administration, Trashiyangtse including Gewogs	OAAGSJ-2023-482	52	3.3.21	Excess payment due to rate difference - Nu. 16,500.00 (3.3.21)	16,500.000	0.000	17,357.100	Not Settled
345	Bhutan Livestock Development Corporation Limited including 3 outlets at	COAD-2023-531	1	3.2.2	Missing stock balance of Deep freezer (3.2.2)	58,500.000	59,115.450	0.000	Settled

	Rangthangling, Samrang and Haa								
346	Dzongkhag Administration, Trashiyangtse including Gewogs	OAAGSJ-2023-482	6	3.3.21	Inadmissible payment of repatriation benefits to contract employees – Nu. 54,300.00 (3.3.21)	54,300.000	54,300.000	0.000	Settled
347	Dzongkhag Administration, Trashiyangtse including Gewogs	OAAGSJ-2023-482	8	3.3.21	Inadmissible teaching allowance during mixed mode LTT - Nu. 231,465.00 (3.3.21)	231,465.000	235,269.900	0.000	Settled
348	Dzongkhag Administration, Trashiyangtse including Gewogs	OAAGSJ-2023-482	9	3.3.21	Payment of mileage without actually driving a car - Nu. 280,639.00 (3.3.21)	276,587.000	268,683.780	9,395.980	Partially Settled
349	Dzongkhag Administration, Trongsa including Gewogs	OAAGB-2023-445	4	3.3.25	Non-deduction of TDS on leave encashment during separation - Nu. 1,428.00 (3.3.25)	1,428.000	1,441.150	0.000	Settled
350	Dzongkhag Administration, Trashiyangtse including Gewogs	OAAGSJ-2023-482	11	3.3.21	Inadmissible payment of Daily Allowance - Nu. 133,750.00 (3.3.21)	132,500.000	92,250.450	42,603.830	Partially Settled
351	Dzongkhag Administration, Trongsa including Gewogs	OAAGB-2023-445	5	3.3.1	Wasteful expenditure during conversion of crematorium to road side amenity - Nu.4,763,691.02 (3.3.1)	4,763,691.020	0.000	4,995,480.480	Not Settled
352	Dzongkhag Administration, Trongsa including Gewogs	OAAGB-2023-445	6.1	3.3.8	Poor workmanship resulting in the collapse of the wall within a month of handing taking - Nu.11,865,366.00 (3.3.8)	11,865,366.000	0.000	12,442,705.450	Not Settled
353	Dzongkhag Administration, Trongsa including Gewogs	OAAGB-2023-445	8	3.3.8	Substandard work in Constructing Dairy Shed (3.3.8)	-	-	0.000	Settled
354	Department of Infrastructure Development, MoIT	ECD-2023-545	2.2	3.2.7	Acceptance of defective rain gutter works in Construction (3.2.7)	-	-	0.000	Not Settled
355	Regional Immigration Office, Phuentsholing, Department of Immigration, MoHA	OAAGPL-2024-53	2	3.3.6	Missing disbursement voucher and supporting documents (3.3.6)	4,134,496.790	0.000	4,311,204.060	Not Settled

356	Kholongchu Hydro Energy Limited, Trashiyangtse	OAAGSJ-2024-90	3	3.2.9	Non disposal of write-off items worth Nu. 2,502,983.48 (3.2.9)	-	-	0.000	Settled
357	Bhutan Broadcasting Service Corporation Limited, Thimphu	COAD-2024-197	1	3.2.13	Improper management of Stores and Inventory in violation of BAS 2 "Inventories" (3.2.13)	-	-	0.000	Not Settled
358	Secretariat, Ministry of Foreign Affairs and External Trade including Departments	SCD-2024-24	1	3.3.20	Payment made on Photocopied bill/documents - Nu.55,200.00 (3.3.20)	55,200.000	0.000	55,200.000	Settled
359	Secretariat, Ministry of Foreign Affairs and External Trade including Departments	SCD-2024-24	3	3.3.13	Discrepancy in the Kilometer Reading of Vehicles' Log Book and Dashboard Kilometer Reading. (3.3.13)	-	-	0.000	Not Settled
360	Dzongkhag Administration, Pemagatshel including Dungkhag and Gewogs	OAAGSJ-2023-348	2	3.2.7	Rectifications required in various improvement works of farm roads (3.2.7)	-	-	0.000	Partially Settled
361	Druk Green Power Corporation Limited (Standalone)	COAD-2024-212	1	3.2.13	Lack of Custodian Assignment for Assets (3.2.13)	-	-	0.000	Settled
362	Druk Green Power Corporation Limited (Standalone)	COAD-2024-212	2	3.2.13	Failure to Update Custodian Records at THP (3.2.13)	-	-	0.000	Settled
363	Dungsam Polymers Limited	COAD-2024-217	1	3.3.7	Non-Availability of Workings for Valuation of Finished Goods (3.3.7)	-	-	0.000	Not Settled
364	Dungsam Polymers Limited	COAD-2024-217	2	3.3.5	Improper Maintenance of Selling Rates in Sales Invoices generated from SAP (3.3.5)	-	-	0.000	Settled
365	Dungsam Polymers Limited	COAD-2024-217	3	3.3.18	Non-Receipt of TDS amount paid by the Company (3.3.18)	3,380.010	3,380.010	0.000	Settled
366	Dungsam Polymers Limited	COAD-2024-217	4	3.3.18	Overdue Trade Receivable (3.3.18)	342,530.790	342,530.790	0.000	Settled
367	Dungsam Polymers Limited	COAD-2024-217	5	3.3.18	Overdue Advances to Supplier (3.3.18)	4,567.050	4,567.050	0.000	Settled
368	Dungsam Polymers Limited	COAD-2024-217	6	3.3.16	Overdue Trade and Other Payables (3.3.16)	-	-	0.000	Not Settled
369	Dungsam Polymers Limited	COAD-2024-217	7	3.3.7	Non-reconciliation of Inventories (3.3.7)	-	-	0.000	Not Settled

370	Dzongkhag Administration, Pemagatshel including Dungkhag and Gewogs	OAAGSJ-2023-348	4.1	3.3.5	Improper Maintenance of Books of Accounts (3.3.5)	-	-	0.000	Not Settled
371	Regional Office, Mongar including Base Offices in Lhuentse, Trashiyangtse and Trashigang, BCTA, MoIT	OAAGB-2024-172	1	3.3.21	Excess payment during procurement of office equipment - Nu.99,400.00 (3.3.21)	99,400.000	0.000	102,602.590	Not Settled
372	Thromde Administration, Samdrup Jongkhar	OAAGSJ-2024-23	1(i)	3.3.21	Excess payment due to short execution of works - Nu. 1,729,810.55 (3.3.21)	1,676,106.150	0.000	1,722,394.230	Settled
373	Thromde Administration, Samdrup Jongkhar	OAAGSJ-2024-23	2.1	3.3.21	Excess payment due to short execution of works - Nu. 191,550.69 (3.3.21)	191,550.690	0.000	196,840.650	Settled
374	Thromde Administration, Samdrup Jongkhar	OAAGSJ-2024-23	3	3.3.21	Excess payment due to application of fixed percentage of rebate on whole items instead of variable rebates offered by the contractor in the development and resurfacing of roads at LAP(II) - Nu. 1,789,083.20 (3.3.21)	1,789,083.200	0.000	1,838,491.300	Settled
375	Thromde Administration, Samdrup Jongkhar	OAAGSJ-2024-23	5	3.3.21	Excess payment due to application of fixed/flat percentage of rebate on whole items instead of variable rebates offered by the contractor in road maintenance works at LAP(III) - Nu. 216,269.00 (3.3.21)	216,296.000	0.000	222,269.330	Settled
376	Thromde Administration, Samdrup Jongkhar	OAAGSJ-2024-23	6	3.2.6	Sub-standard PCC provided in the Construction of footpath - Nu. 603,624.00 (3.2.6)	-	-	0.000	Settled
377	Music of Bhutan Research Centre, Thimphu	COAD-2024-227	2	3.2.5	Non surrender of Assets Nu. 50,725.00. (3.2.5)	50,725.000	0.000	50,725.000	Not Settled
378	Music of Bhutan Research Centre, Thimphu	COAD-2024-227	3	3.3.20	Payments on improper documents Nu 75,060.00. (3.3.20)	75,060.000	0.000	75,060.000	Not Settled
379	Music of Bhutan Research Centre, Thimphu	COAD-2024-227	4	3.3.6	Memorandum of Understanding (MOU) missing between MBRC, Bhutan and MBRC, USA. (3.3.6)	-	-	0.000	Not Settled

380	Thromde Administration, Samdrup Jongkhar	OAAGSJ-2024-23	7	3.3.21	Short deduction of rebate resulting in overpayment - Nu. 317,659.52 (3.3.21)	317,660.000	299,248.000	23,249.320	Not Settled
381	Thromde Administration, Samdrup Jongkhar	OAAGSJ-2024-23	8.1	3.3.21	Overpayment due to payments beyond quoted rates - Nu. 231,204.65 (3.3.21)	231,204.650	234,549.200	0.000	Settled
382	Thromde Administration, Samdrup Jongkhar	OAAGSJ-2024-23	12	3.3.21	Excess payment beyond annual quotation rate - Nu. 75,000.00 (3.3.21)	75,000.000	0.000	77,071.230	Not Settled
383	Basochhu Hydropower Plant, Rurichu, Wangdue Phodrang	OAAGTS-2024-151	1	3.2.2	Physical shortage of Iron Angle Posts worth Nu. 70,492.20	-	-	0.000	Settled
384	Dungsam Cement Corporation Limited, Nganglam	COAD-2024-247	1	3.2.13	Accounting for Scrap (3.2.13)	-	-	0.000	Settled
385	Dungsam Cement Corporation Limited, Nganglam	COAD-2024-247	2.A.	3.2.13	Physical Count of Inventory (3.2.13)	-	-	0.000	Settled
386	Dungsam Cement Corporation Limited, Nganglam	COAD-2024-247	2.B.	3.2.13	Delay in Issue of GIN and in SAP entry (3.2.13, 3.3.5)	-	-	0.000	Settled
387	Dungsam Cement Corporation Limited, Nganglam	COAD-2024-247	2.C.	3.2.13	Delay in GRN issue (3.2.13, 3.3.5)	-	-	0.000	Settled
388	State Mining Corporation Limited, Samtse	COAD-2024-248	1.b	3.3.1	Wasteful Expenditure and recoverable amount thereof for irregular expenditure incurred Nu. 909,030.00 (3.3.1)	909,030.000	0.000	930,547.860	Not Settled
389	State Mining Corporation Limited, Samtse	COAD-2024-248	3	3.3.34	Undue delay in settlement of Construction Works in Progress (CWIP)- Nu. 95,017,329.63 (3.3.34)	95,017,329.630	0.000	95,017,329.630	Not Settled
390	State Mining Corporation Limited, Samtse	COAD-2024-248	4	3.2.13	Non conducting of physical verification of stock balances at the year-end (3.2.13)	360,404,615.630	0.000	360,404,615.630	Not Settled
391	Thromde Administration, Phuentsholing including CD account, Revenue and Education Subsidy	OAAGPL-2023-477	2	3.2.6	Acceptance of Defective Works (3.2.6)	-	-	0.000	Not Settled

392	Thromde Administration, Phuentsholing including CD account, Revenue and Education Subsidy	OAAGPL-2023-477	4	3.2.1	Irregularities in the Construction of New-Link Road at Penjor Lam- Nu.297,363.82 (3.2.1)	297,363.820	297,363.820	0.000	Not Settled
393	Electricity Services Division, Phuentsholing, BPCL	OAAGPL-2024-181	1	3.3.13	Energy imported vis-à-vis energy consumed - a need to review (3.3.13)	-	-	0.000	Settled
394	Thromde Administration, Samdrup Jongkhar	OAAGSJ-2024-23	1(II)	3.3.21	Excess payment due to short execution of works – Nu. 1,729,810.55 (3.3.21)	53,704.400	53,704.400	0.000	Settled
395	Royal Bhutan Police, Head Quarter including Royal Bhutan Police Division I, Paro; Prison Service Division; and Fire Fighting Services	SCD-2024-75	1	3.3.8	Essential items (Ball Cock Float Valve) not provided in the Sintex Tank reservoir and defective soak pit for the Construction of G+2 family quarter at Nungzor (3.3.8)	-	-	0.000	Not Settled
396	Thromde Administration, Thimphu	SCD-2024-74	4.1	3.3.21	Excess payment due to wrong application of item rate - Nu. 1,408,792.26 (3.3.21)	1,408,792.260	0.000	1,434,729.470	Not Settled
397	Dzongkhag Administration, Pemagatshel including Dungkhag and Gewogs	OAAGSJ-2023-348	5	3.3.21	Excess payment due to short execution of work - Nu. 278,357.06 (3.3.21)	278,357.060	278,357.060	0.000	Settled
398	National Pension and Provident Fund including Regional Offices	COAD-2024-67	2.2	3.3.21	Overpayment in execution of full brick works - Nu. 238,080.0 (3.3.21)	238,080.000	238,080.000	0.000	Settled
399	Thromde Administration, Thimphu	SCD-2024-74	7.1	3.3.21	Inadmissible payment due to non-adherence to contract clause - Nu. 687,852.00 (3.3.21)	687,852.000	0.000	700,516.010	Not Settled
400	Thromde Administration, Thimphu	SCD-2024-74	7.2	3.3.21	Excess payment on price adjustment due to non-deduction of additional work amount from the total work value considered for price adjustment - Nu. 278,989.48 (3.3.21)	278,989.480	0.000	284,125.940	Not Settled
401	Bhutan Livestock Development Corporation Limited, Thimphu	COAD-2024-260	1.1	3.3.7	Opening Balance Differences (AIMS No. 3.3.7)	-	-	0.000	Not Settled

402	Thromde Administration, Thimphu	SCD-2024-74	8.1	3.3.21	Excess payment of price adjustment due to non-deduction of additional work amount from the total work value considered for price adjustment - Nu. 1,348,670.33 (3.3.21)	1,348,670.330	0.000	1,373,500.640	Not Settled
403	Thromde Administration, Thimphu	SCD-2024-74	8.2	3.3.21	Excess payment for additional work items due to payment at higher rates compared to the rates specified in the BSR 2020 - Nu. 166,726.47 (3.3.21)	166,726.470	168,258.390	0.000	Not Settled
404	Thromde Administration, Thimphu	SCD-2024-74	9.1	3.3.21	Double payment to contractor due to lapse in payment verification process - Nu. 217,407.00 (3.3.21)	217,407.000	217,407.000	1,572.480	Not Settled
405	Thromde Administration, Thimphu	SCD-2024-74	9.2	3.3.21	Excess payment due to rate paid higher than the quoted rate - Nu. 57,394.00 (3.3.21)	57,394.000	0.000	58,450.680	Not Settled
406	Bhutan Livestock Development Corporation Limited, Thimphu	COAD-2024-260	1.2	3.3.7	Bank Balances Unreconciled (AIMS No. 3.3.7)	-	-	0.000	Not Settled
407	Thromde Administration, Thimphu	SCD-2024-74	11.1	3.3.21	Excess payment due to discrepancies in quantity measurement - Nu. 43,311.30 (3.3.21)	43,311.300	43,453.690	0.000	Settled
408	Bhutan Livestock Development Corporation Limited, Thimphu	COAD-2024-260	1.3	3.3.5	Non-existence of Physical Cash Balance (AIMS No. 3.3.5 and 3.3.7)	-	-	0.000	Not Settled
409	Thromde Administration, Thimphu	SCD-2024-74	11.2	3.2.7	Non-rectification of defective works - Nu.36,803.85 (3.2.7)	-	-	0.000	Not Settled
410	Thromde Administration, Thimphu	SCD-2024-74	12.2	3.3.21	Excess payment of gratuity - Nu. 35,000.00 (3.3.21)	35,000.000	35,823.600	0.000	Settled
411	Thromde Administration, Thimphu	SCD-2024-74	13	3.3.21	Excess payment of Green Tax - Nu. 63,184.00.00 (3.3.21)	63,184.000	63,184.000	0.000	Settled
412	Bhutan Livestock Development Corporation Limited, Thimphu	COAD-2024-260	1.4a	3.3.7	Purchase Invoice Due 3.3.7	-	-	0.000	Not Settled

413	Bhutan Livestock Development Corporation Limited, Thimphu	COAD-2024-260	1.4b	3.3.7	Purchase Invoice in draft 3.3.7	-	-	0.000	Not Settled
414	Thromde Administration, Thimphu	SCD-2024-74	16.1	3.2.7	Rectification works required for the Construction of the water supply distribution network at Samtenling LAP	-	-	0.000	Not Settled
415	Bhutan Livestock Development Corporation Limited, Thimphu	COAD-2024-260	1.4c	3.3.7	Dual Invoices made 3.3.7	-	-	0.000	Not Settled
416	Bhutan Livestock Development Corporation Limited, Thimphu	COAD-2024-260	1.4d	3.3.7	Purchase Invoice due since 2022 3.3.7	-	-	0.000	Not Settled
417	Bhutan Livestock Development Corporation Limited, Thimphu	COAD-2024-260	1.5	3.3.7	Mismatch in Accumulated Depreciation, Gross Block and Depreciation (AIMS No. 3.3.7)	-	-	0.000	Not Settled
418	Bhutan Livestock Development Corporation Limited, Thimphu	COAD-2024-260	1.6	3.3.7	Inventory Unreconciled (AIMS No. 3.3.7)	-	-	0.000	Not Settled
419	Bhutan Livestock Development Corporation Limited, Thimphu	COAD-2024-260	1.7	3.3.7	Mismatch in Sales (AIMS No. 3.3.7)	-	-	0.000	Not Settled
420	Bhutan Livestock Development Corporation Limited, Thimphu	COAD-2024-260	1.8	3.3.7	Legacy Clearing Account not properly reconciled (AIMS No. 3.3.7)	-	-	0.000	Not Settled
421	Bhutan Livestock Development Corporation Limited, Thimphu	COAD-2024-260	2.2	3.3.7	Inventory Ledgers showing negative balances (AIMS No. 3.3.7)	-	-	0.000	Not Settled
422	Bhutan Livestock Development Corporation Limited, Thimphu	COAD-2024-260	3	3.3.33	Liabilities not recognized in books of account (AIMS No. 3.3.33)	-	-	0.000	Not Settled

423	Bhutan Livestock Development Corporation Limited, Thimphu	COAD-2024-260	5	3.3.26	Statutory dues unpaid (AIMS No. 3.3.26)	-	-	0.000	Not Settled
424	Bhutan Livestock Development Corporation Limited, Thimphu	COAD-2024-260	6	3.3.7	Walk in customer ledger (AIMS No. 3.3.7)	-	-	0.000	Not Settled
425	Bhutan Livestock Development Corporation Limited, Thimphu	COAD-2024-260	7	3.2.9	Irregularities in income from asset disposal (AIMS No. 3.2.9)	-	-	0.000	Not Settled
426	Dzongkhag Administration, Pemagatshel including Dungkhag and Gewogs	OAAGSJ-2023-348	6	3.2.7	Rectifications required in various improvement works of farm roads (3.2.7)	-	-	0.000	Not Settled
427	Bhutan Livestock Development Corporation Limited, Thimphu	COAD-2024-260	8	3.3.33	Irregularities in short term borrowings (AIMS No. 3.3.17 and 3.3.33)	-	-	0.000	Not Settled
428	Bhutan Livestock Development Corporation Limited, Thimphu	COAD-2024-260	9.1	3.3.7	Suppliers' ledgers showing debit balances (AIMS No. 3.3.7)	-	-	0.000	Not Settled
429	Dzongkhag Administration, Pemagatshel including Dungkhag and Gewogs	OAAGSJ-2023-348	7	3.2.7	Substandard CGI Painting of staff quarter at Nganglam Hospital - Nu. 33,027.94 (3.2.7)	33,027.940	0.000	0.000	Settled
430	Bhutan Livestock Development Corporation Limited, Thimphu	COAD-2024-260	9.2	3.3.7	Supplier's ledgers with unadjusted balances from opening (AIMS No. 3.3.7)	-	-	0.000	Not Settled
431	Dzongkhag Administration, Pemagatshel including Dungkhag and Gewogs	OAAGSJ-2023-348	11	3.3.21	Excess payment due to short execution of work - Nu. 93,244.82 (3.3.21)	93,244.820	93,244.820	0.000	Settled
432	Bhutan Livestock Development	COAD-2024-260	10	3.3.7	Irregularities in biological assets and agricultural produce (AIMS No. 3.3.7)	-	-	0.000	Not Settled

	Corporation Limited, Thimphu								
433	Bhutan Livestock Development Corporation Limited, Thimphu	COAD-2024-260	11	3.3.5	Issues relating to the new ERP NEXT system implemented by the company (AIMS NO. 3.3.5 AND 3.3.7)	-	-	0.000	Not Settled
434	Bhutan Livestock Development Corporation Limited, Thimphu	COAD-2024-260	12	3.3.7	SUNDRY DEBTORS (AIMS No. 3.3.7) The following debtors' ledgers are showing credit balances as on 31-12-2023	-	-	0.000	Not Settled
435	Bhutan Livestock Development Corporation Limited, Thimphu	COAD-2024-260	12.2	3.3.7	No Recovery made from debtors (AIMS No. 3.3.7))	-	-	0.000	Not Settled
436	Army Welfare Project, Distillery including Bonded Warehouse and Cardboard Factory, Samtse	OAAGPL-2024-139	2	3.3.16	Outstanding sales Nu. 2,674,299.00 (3.3.16)	1,026,805.900	0.000	1,026,805.900	Not Settled
437	Army Welfare Project, Distillery including Bonded Warehouse and Cardboard Factory, Samtse	OAAGPL-2024-139	3	3.2.5	Non-disposal of unserviceable items (3.2.5)	-	-	0.000	Settled
438	Army Welfare Project, Distillery including Bonded Warehouse and Cardboard Factory, Samtse	OAAGPL-2024-139	4	3.3.34	Disparity in rent collection (3.3.34)	-	-	0.000	Settled
439	Food Corporation of Bhutan Limited, Phuentsholing including Regional Offices, Thimphu, Gelephu and Samdrup Jongkhar; Bulk Phuentsholing, Samdrup Jongkhar and Gelephu; and all Depots	OAAGPL-2024-115	2	3.2.7	Defective in electrical works for Construction of Integrated Cold Stores (3.2.7)	-	-	0.000	Settled

440	Food Corporation of Bhutan Limited, Phuentsholing including Regional Offices, Thimphu, Gelephu and Samdrup Jongkhar; Bulk Phuentsholing, Samdrup Jongkhar and Gelephu; and all Depots	OAAGPL-2024-115	3.1	3.3.21	Deficit thickness of Asphalt/ Bituminous concrete resulting in excess payment of Nu. 993,593.70 (3.3.21)	993,593.700	993,593.700	0.000	Settled
441	Food Corporation of Bhutan Limited, Phuentsholing including Regional Offices, Thimphu, Gelephu and Samdrup Jongkhar; Bulk Phuentsholing, Samdrup Jongkhar and Gelephu; and all Depots	OAAGPL-2024-115	3.2	3.2.7	Improper specifications of quantum of work items in the BOQ and defective works thereof (3.2.7)	-	-	0.000	Not Settled
442	Bhutan Judo Association	GCD-2024-143	1	3.3.22	Improper accounting of Fees collected - Nu. 351,800.00 (3.3.22)	351,800.000	0.000	351,800.000	Not Settled
443	Bhutan Judo Association	GCD-2024-143	2	3.3.6	Missing money receipt book (3.3.6)	-	-	0.000	Not Settled
444	Bhutan Development Bank Limited	COAD-2024-261	1	3.3.34	Non-Updating of Insurance for Mortgaged Properties (3.3.34)	-	-	0.000	Not Settled
445	Regional Office, NRDCL, Jakar, Bumthang including Gelephu Branch Office	OAAGB-2024-141	1.1	3.3.21	Excess payment for machinery hiring charges for the Construction of 4,734 meters road - Nu. 840,060.00 (3.3.21)	840,060.000	0.000	858,288.150	Not Settled
446	Regional Office, NRDCL, Jakar, Bumthang including Gelephu Branch Office	OAAGB-2024-141	1.3	3.3.21	Excess payment on account of labour contract due to unjustifiable award - Nu.757,940.00 (3.3.21)	757,940.000	0.000	774,386.260	Not Settled
447	Dzongkhag Administration, Pemagatshel including Dungkhag and Gewogs	OAAGSJ-2023-348	8	3.2.7	Rectifications required in various improvement works of farm roads (3.2.7)	-	-	0.000	Not Settled
448	Dzongkhag Administration,	OAAGSJ-2023-348	10.3	3.3.7	Non-reconciliation of accounts (3.3.7)	-	-	0.000	Not Settled

	Pemagatshel including Dungkha and Gewogs								
449	Regional Office, DoST, Tingtibi, MoIT	OAAGB-2024-82	1	3.3.21	Lapses in the Improvement and Blacktopping works on Nimshong - Shinghar Gewog Centre (GC) Road Package II - Nu.89,071.88	89,071.880	89,071.880	0.000	Not Settled
450	Regional Office, DoST, Tingtibi, MoIT	OAAGB-2024-82	4.1	3.3.21	Excess payment due to short execution of work at site - Nu.339,599.40 (3.3.21)	339,599.400	0.000	345,181.850	Not Settled
451	Regional Office, DoST, Tingtibi, MoIT	OAAGB-2024-82	4.2	3.2.6	Defective works in laying Granular Sub Base (GSB) at Mathanguri (3.2.6)	-	-	0.000	Settled
452	Regional Office, DoST, Tingtibi, MoIT	OAAGB-2024-82	5	3.3.21	Excess Payment in Monsoon Restoration works and Improvement of Tingtibi-Panbang PNH (Ch.11km to 76.5km) - Nu 116,073.10 (3.3.21)	116,073.100	117,446.900	0.000	Settled
453	Dzongkhag Administration, Pemagatshel including Dungkha and Gewogs	OAAGSJ-2023-348	10.4	3.2.4	Sales proceeds of timber not reflected in the Bank Statement - Nu. 192,318.00 (3.2.4)	192,318.000	-	0.000	Not Settled
454	Dzongkhag Administration, Pemagatshel including Dungkha and Gewogs	OAAGSJ-2023-348	10.5	3.3.20	Withdrawals and payments without evidence - Nu.522,540.00 (3.3.20)	522,540.000	-	0.000	Not Settled
455	Dzongkhag Administration, Pemagatshel including Dungkha and Gewogs	OAAGSJ-2023-348	10.6	3.3.25	Unaccounted sales proceeds of Nu.192,218.00 (3.3.25)	192,218.000	-	0.000	Not Settled
456	Dzongkhag Administration, Pemagatshel including Dungkha and Gewogs	OAAGSJ-2023-348	10.7	3.3.34	Improper use of CF land by Private Limited firm (3.3.34)	-	-	0.000	Not Settled
457	Dzongkhag Administration, Pemagatshel including Dungkha and Gewogs	OAAGSJ-2023-348	10.8	3.3.26	Short deposit of fund in Kharamree CF account - Nu. 23,823.56 (3.3.26)	23,823.560	-	0.000	Not Settled
458	Dzongkhag Administration, Pemagatshel including Dungkha and Gewogs	OAAGSJ-2023-348	10.9	3.3.6	Disbursement of loan without documentation of repayments (3.3.6)	784,000.000	-	0.000	Not Settled
459	Dzongkhag Administration,	OAAGSJ-2023-348	10.12	3.3.5	Disbursement of loan without documentation of repayments - Nu. 189,000.00 (3.3.5)	189,000.000	-	0.000	Not Settled

	Pemagatshel including Dungkhang and Gewogs								
460	Dzongkhag Administration, Pemagatshel including Dungkhang and Gewogs	OAAGSJ-2023-348	10.13	3.3.5	Disbursement of loan without documentation of repayments (3.3.5)	60,000.000	-	0.000	Not Settled
461	Dzongkhag Administration, Pemagatshel including Dungkhang and Gewogs	OAAGSJ-2023-348	10.14	3.3.17	Loan repayments defaulted beyond the maturity periods - Nu. 55,000.00 (3.3.17)	55,000.000	-	0.000	Not Settled
462	Dzongkhag Administration, Pemagatshel including Dungkhang and Gewogs	OAAGSJ-2023-348	4.2	3.3.7	Differences in Closing Balance and Non-Reconciliation of Sales (3.3.7)	-	-	0.000	Not Settled
463	Dzongkhag Administration, Pemagatshel including Dungkhang and Gewogs	OAAGSJ-2023-348	4.4	3.3.20	Unsubstantiated expenditure on fuel and vehicle maintenance - Nu.1,014,208.12 (3.3.20)	1,014,208.120	-	0.000	Not Settled
464	Dzongkhag Administration, Pemagatshel including Dungkhang and Gewogs	OAAGSJ-2023-348	4.7	3.3.7	Shortage of fund in bank account - Nu. 1,563,992.73 (3.3.7)	1,563,992.730	-	0.000	Not Settled
465	Dzongkhag Administration, Pemagatshel including Dungkhang and Gewogs	OAAGSJ-2023-348	4.6	3.3.21	Double booking of advances - Nu. 37,234.00 (3.3.21)	37,234.000	-	0.000	Not Settled
466	Dzongkhag Administration, Zhemgang including Dungkhang and Gewogs	OAAGB-2023-427	3	3.3.33	Rate of Napier Slip (Pakchong) inflated to inflate the expenditure- Nu. 51,030.00 (3.3.33)	51,030.000	52,372.160	0.000	Settled
467	Dzongkhag Administration, Zhemgang including Dungkhang and Gewogs	OAAGB-2023-427	4.1	3.3.21	Excess payment - Nu. 252,381.70 (3.3.21)	252,381.700	0.000	264,330.090	Not Settled
468	Dzongkhag Administration, Zhemgang including Dungkhang and Gewogs	OAAGB-2023-427	4.2	3.3.21	Double payment for Providing and Laying Reinforced Cement Concrete work (Plinth Beam) - Nu. 127,431.00 (3.3.21)	127,431.000	0.000	133,463.900	Not Settled

469	Bhutan Ferro Alloys Limited, Phuentsholing	OAAGPL-2024-59	1	3.2.10	Non surrender of vehicle by ex-chairman (3.2.10)	-	-	0.000	Settled
470	Bhutan Ferro Alloys Limited, Phuentsholing	OAAGPL-2024-59	2	3.3.34	Higher rate of electricity charges due to installation of bulk meter (3.3.34)	-	-	0.000	Settled
471	Dzongkhag Administration, Zhemgang including Dungkhag and Gewogs	OAAGB-2023-427	5.1	3.3.21	Non-scrutiny of Running Account (RA) Bills resulting in negative final bill amount - Nu. 420,091.66 (3.3.21)	420,091.660	0.000	439,979.850	Not Settled
472	Dzongkhag Administration, Zhemgang including Dungkhag and Gewogs	OAAGB-2023-427	5.2	3.3.25	24% penalty leviable on outstanding advances - Nu. 100,821.99 (3.3.25)	100,821.990	0.000	105,595.150	Not Settled
473	Dungsam Cement Corporation Limited, Nganglam	OAAGSJ-2024-149	2	3.2.12	Encroachment on state land to operate Truck Parking (3.2.12)	-	-	0.000	Not Settled
474	Dungsam Cement Corporation Limited, Nganglam	OAAGSJ-2024-149	3	3.2.12	Land surveyed in favor of DCCL but neither leased nor registered till date (3.2.12)	-	-	0.000	Not Settled
475	Dungsam Cement Corporation Limited, Nganglam	OAAGSJ-2024-149	4	3.2.12	Discrepancies in lease land area at Mines and less payment of surface rent Nu. 357,566.72 (3.2.12)	-	-	0.000	Not Settled
476	Dzongkhag Administration, Zhemgang including Dungkhag and Gewogs	OAAGB-2023-427	6	3.2.10	Non-surrender of laptop during transfer (3.2.10)	-	-	0.000	Not Settled
477	Dungsam Cement Corporation Limited, Nganglam	OAAGSJ-2024-149	5	3.3.21	Inadmissible payment of hire charges Nu. 146,741.82 (3.3.21)	-	-	0.000	Not Settled
478	Dungsam Cement Corporation Limited, Nganglam	OAAGSJ-2024-149	8	3.3.34	Discrepancies in coal ash content test conducted in SMCL and DCCL Nu. 455,788,234.53 (3.3.34)	-	-	0.000	Not Settled
479	Dungsam Cement Corporation Limited, Nganglam	OAAGSJ-2024-149	9	3.3.34	Non-reconciliation of various raw material (3.3.34)	-	-	0.000	Not Settled
480	Dungsam Cement Corporation Limited, Nganglam	OAAGSJ-2024-149	10	3.3.21	Construction of sales counter and excess payment thereof Nu. 6,650.67 (3.3.21)	6,650.670	6,650.670	0.000	Settled

481	Dzongkhag Administration, Zhemgang including Dungkhag and Gewogs	OAAGB-2023-427	8	3.3.21	Excess payment to the supplier in the procurement of Water flagship materials - Nu.19,950.00 (3.3.21)	19,950.000	0.000	20,894.480	Not Settled
482	Dzongkhag Administration, Zhemgang including Dungkhag and Gewogs	OAAGB-2023-427	9	3.3.21	Payment of hire charges higher than the quoted rate in the hiring of machine in the road clearance of the Tshaidang to Dunmang farm road - Nu.8,900.00 (3.3.21)	8,900.000	0.000	9,321.350	Not Settled
483	Dzongkhag Administration, Zhemgang including Dungkhag and Gewogs	OAAGB-2023-427	10.1	3.3.21	Error in the computation of civil works resulting into excess payment - Nu. 91,980.78 (3.3.21)	91,980.780	0.000	96,335.390	Not Settled
484	Divisional Forest Office, Mongar, Department of Forests and Park Services, MoENR	OAAGB-2024-243	1	3.3.21	Review of Pay Revision 2023 and recoveries thereof; - Nu. 102,300.00 (3.3.21)	189,420.000	15,180.000	177,104.220	Settled
485	Regional Cattle Breeding Centre, Wangkha, Chhukha	OAAGPL-2024-234	1	3.2.2	Missing items/goods Nu. 33,000.00 (3.2.2)	33,000.000	33,000.000	0.000	Settled
486	Phuentsholing Township Development Project. Implemented by CDCL. ADB funded [FIC 4050 and 4651]	COAD-2024-32	1.1	3.3.20	Non-Adjustment of Cost for Reduced Depth of Precast Chambers - Nu.1,429,557.04	1,429,557.040	0.000	1,445,536.750	Not Settled
487	Bhutan Power Corporation Limited (Corporate Office)	COAD-2024-164	1.1	3.2.6	Defective works at Site (3.2.6)	-	-	0.000	Not Settled
488	Bhutan Power Corporation Limited (Corporate Office)	COAD-2024-164	4.2	3.2.6	Defective works (3.2.6)	-	-	0.000	Not Settled
489	Dzongkhag Administration, Tsirang including Gewogs	OAAGTS-2023-513	3	3.3.25	Non-collection of rebates for cement from contract works Nu. 940,278.03	940,278.030	959,115.460	0.000	Settled
490	Dzongkhag Administration, Tsirang including Gewogs	OAAGTS-2023-513	4	3.3.21	Excess payment due to non-deduction of opening and incorrect rate Nu. 107,584.65	-	-	0.000	Settled

491	Bhutan Development Bank Limited including all the Branches	COAD-2024-91	1	3.3.5	Multiple assignment of CIF numbers to clients (3.3.5)	-	-	0.000	Settled
492	Bhutan Development Bank Limited including all the Branches	COAD-2024-91	2	3.3.5	Negative in the outstanding balances (Interest, Penal, Principal and Loan) (3.3.5)	-	-	0.000	Settled
493	Bhutan Development Bank Limited including all the Branches	COAD-2024-91	4	3.3.7	Difference in the interest outstanding amount of the migrated data (3.3.7)	-	-	0.000	Not Settled
494	Bhutan Postal Corporation Limited (including Regional Offices)	COAD-2024-92	2.1	3.3.2	Point of Sales Machine Remain Idle After the Procurement (3.3.2)	-	-	0.000	Not Settled
495	Bhutan Postal Corporation Limited (including Regional Offices)	COAD-2024-92	2.2	3.2.4	Excess Inventory of T-Shirts Valuing Nu. 37,603.55 (3.2.4)	37,606.550	0.000	38,051.650	Not Settled
496	Bhutan Postal Corporation Limited (including Regional Offices)	COAD-2024-92	2.3	3.2.2	Shortages of Stamp Albums Amounting Nu. 182,100 (3.2.2)	182,100.000	0.000	184,255.270	Not Settled
497	Bhutan Postal Corporation Limited (including Regional Offices)	COAD-2024-92	2.7	3.2.7	Improper and defective works observed (3.2.7)	-	-	0.000	Settled
498	Regional Office, Trongsa, DoST, MoIT	OAAGB-2024-31	1	3.3.21	Payment of full pay and allowance for long-term training resultant to excess payment Nu. 14,394.50 (3.3.21)	14,394.500	14,403.960	0.000	Settled
499	Regional Office, Trongsa, DoST, MoIT	OAAGB-2024-31	2	3.2.7	Non-restoration of defective works (3.2.7)	-	-	0.000	Settled
500	Regional Office, Trongsa, DoST, MoIT	OAAGB-2024-31	3	3.3.21	Excess payment in the blacktopping of 15 km Chokhortoed and 8.5 km Dhur farm road Nu. 55,515.46 (3.3.21)	55,515.460	55,515.460	0.000	Settled
501	Mangdechhu Hydropower Plant	OAAGB-2024-185	1.1	3.3.21	Excess payment for fabrication and erection of steel works – Nu.26,454.81 (3.3.21)	26,454.810	0.000	26,785.320	Not Settled
502	Mangdechhu Hydropower Plant	OAAGB-2024-185	3.2	3.3.21	Excess payment of carriage charges due to application of the wrong rate – Nu. 26,555.00 (3.3.21)	26,555.000	0.000	26,886.760	Not Settled

503	Mangdechhu Hydropower Plant	OAAGB-2024-185	5.1	3.3.25	Short Deduction of house rent from MHP employees – Nu. 7,028.00 (3.3.25)	7,028.000	0.000	7,115.800	Not Settled
504	Mangdechhu Hydropower Plant	OAAGB-2024-185	5.2	3.3.25	Short Collection of monthly rent – Nu.9,697.25 (3.3.25)	9,697.250	0.000	9,818.400	Not Settled
505	Mangdechhu Hydropower Plant	OAAGB-2024-185	5.3	3.3.25	Non-Collection of rent from Druk Punjab National Bank (3.3.25)	-	-	0.000	Not Settled
506	Mangdechhu Hydropower Plant	OAAGB-2024-185	5.4	3.3.25	Non-collection of House rent from THyEL officials – Nu. 64,720.31 (3.3.25)	64,720.310	0.000	65,528.870	Not Settled
507	Ugyen Wangchuck Institute for Forest Research and Training, Lamagonpa, Bumthang	OAAGB-2024-41	1	3.2.25	Direct procurement of laptop - Nu. 156,965.00 (3.2.35)	156,965.000	156,965.000	0.000	Settled
508	Koufuku International Dairy Corporation, Chenari, Trashigang	OAAGSJ-2024-268	3	3.1.2	Doubtful payment against invalid bill - Nu. 12,000.00 (3.1.2)	-	-	0.000	Settled
509	Tangsibji Hydro Energy Limited, Trongsa	OAAGB-2024-101	1.1	3.3.21	Excess payment of price variation Nu. 25,602.97 (3.3.21)	25,602.970	0.000	25,872.330	Not Settled
510	Department of Tourism, MoICE	ECD-2024-193	3	3.3.21	Excess payments made to community contract - Nu. 17,848.30	17,848.300	0.000	0.000	Settled
511	Tangsibji Hydro Energy Limited, Trongsa	OAAGB-2024-101	2	3.3.25	Payment of encashment for balance earned leave without deduction of TDS Nu.159,558 (3.3.25)	159,558.000	0.000	0.000	Settled
512	Punatsangchhu Hydroelectric Project Authority, Phase II	ECD-2024-104	2	3.3.21	Inclusion of supervision charges in rate analysis leading to excess payment - Nu. 3.87 million (3.3.21)	3,870,000.000	0.000	3,870,000.000	Not Settled
513	Punatsangchhu Hydroelectric Project Authority, Phase II	ECD-2024-104	3	3.3.21	Excess payment of overrun charges - Nu. 0.75 million (3.3.21)	750,000.000	750,000.000	0.000	Settled
514	Mainstreaming Biodiversity Conservation into the Tourism sector in Bhutan, DoT, MoICE	ECD-2024-267	2	3.2.10	Non-surrender of laptop after retirement of employee amounting Nu. 81,740.00	81,740.000	0.000	81,740.000	Not Settled
515	Punatsangchhu Hydroelectric Project Authority, Phase II	ECD-2024-104	4	3.3.21	Payment of price adjustment without grant of time extension- Nu. 511.97 million (3.3.21)	511,970,000.000	0.000	511,970,000.000	Not Settled
516	Tala Hydro Power Plant	OAAGPL-2024-200	3	3.2.7	Fading of Roof Painting at Arekha and Sinchekha Colonies (3.2.7)	-	-	0.000	Not Settled

517	Punatsangchhu Hydroelectric Project Authority, Phase II	ECD-2024-104	5	3.3.21	Inclusion of supervision charges in rate analysis leading to excess payment-Nu. 8.90 million (3.3.21)	8,900,000.000	0.000	8,900,000.000	Not Settled
518	Punatsangchhu Hydroelectric Project Authority, Phase II	ECD-2024-104	6	3.3.21	Inclusion of Interest on capital investment in rate analysis led to excess payment - Nu. 1.72 million (3.3.21)	1,720,000.000	0.000	1,720,000.000	Not Settled
519	Punatsangchhu Hydroelectric Project Authority, Phase II	ECD-2024-104	7.1	3.3.18	Delay in settlement of final payment to contractor (3.3.18.)	-	-	0.000	Settled
520	Punatsangchhu Hydroelectric Project Authority, Phase II	ECD-2024-104	8.1	3.3.21	Excess payment due to overlapping Running Distance - Nu. 223,652.17 (3.3.21)	223,652.170	0.000	223,652.170	Not Settled
521	Punatsangchhu Hydroelectric Project Authority, Phase II	ECD-2024-104	9	3.3.21	Excess payment for Steel Ribs (ISMB 250mm) in Additional Surge Tunnels-Nu. 23,428,606.58 (3.3.21)	23,428,606.580	0.000	23,428,606.580	Not Settled
522	Punatsangchhu Hydroelectric Project Authority, Phase II	ECD-2024-104	10	3.3.21	Overpayment for Steel Ribs due to repetition of Running Distance- Nu.481,463.58 (3.3.21)	481,463.580	0.000	481,463.580	Not Settled
523	Contribution to Legal Sector Program, PMU with OAG, funded by ADA (FIC 5167) (1)	GCD-2024-73	1.1	3.3.21	Non-recovery of cost of materials supplied - Nu.701,427.00 (3.3.21)	701,427.000	706,039.120	0.000	Settled
524	Supreme Court of Bhutan	GCD-2024-189	1.3	3.2.6	Defective works (3.2.6)	-	-	0.000	Not Settled
525	Dzongkhag Administration, Sarpang including Dungkhag and Gewogs	OAAGTS-2024-109	1	3.3.21	Excess payment due to short execution of work in the Construction of irrigation channel at Barchuthang - Nu.914,381.11	914,381.000	0.000	922,197.080	Not Settled
526	Dzongkhag Administration, Sarpang including Dungkhag and Gewogs	OAAGTS-2024-109	2.1	3.3.21	Excess payment due to error in application of quoted rate - Nu.244,259.00	244,259.000	0.000	246,346.910	Not Settled
527	Dzongkhag Administration, Sarpang including Dungkhag and Gewogs	OAAGTS-2024-109	2.3	3.3.21	Non-deduction of advances from work-done value when computing price adjustment resulting to overpayment - Nu.586,651.25	586,651.250	0.000	591,665.910	Not Settled
528	Supreme Court of Bhutan	GCD-2024-189	3.1	3.2.6	Defective works - Nu. 892,828.58 (3.2.6)	892,828.580	0.000	901,634.560	Not Settled

529	Dzongkhag Administration, Sarpang including Dungkhag and Gewogs	OAAGTS-2024-109	3.1	3.3.18	Delay in settlement of final bill	-	-	0.000	Not Settled
530	Dzongkhag Administration, Sarpang including Dungkhag and Gewogs	OAAGTS-2024-109	4.1	3.3.21	Excess payment in RA Bills and amount recoverable – Nu.617,723.89	617,723.890	0.000	623,004.160	Not Settled
531	Dzongkhag Administration, Sarpang including Dungkhag and Gewogs	OAAGTS-2024-109	5	3.3.21	Excess payment in the Construction of six-unit classroom at Sarpang MSS Nu.160,086.20	160,086.200	0.000	161,454.610	Not Settled
532	Dzongkhag Administration, Sarpang including Dungkhag and Gewogs	OAAGTS-2024-109	6	3.3.21	Excess payment and continuation of contract work – Nu.1,554,575.00	1,586,301.000	0.000	1,599,860.610	Not Settled
533	Dzongkhag Administration, Sarpang including Dungkhag and Gewogs	OAAGTS-2024-109	7	3.2.7	Need for rectification of permanent structures along Sherubling Farm Road, under Chhudzom Gewog	-	-	0.000	Not Settled
534	Dzongkhag Administration, Sarpang including Dungkhag and Gewogs	OAAGTS-2024-109	8	3.2.7	Defective work requiring rectification	-	-	0.000	Not Settled
535	Supreme Court of Bhutan	GCD-2024-189	4.1	3.3.21	Excess payment made to contractor for Construction of retaining walls – Nu. 906,632.35 (3.3.21)	906,632.350	0.000	915,574.470	Not Settled
536	Dzongkhag Administration, Sarpang including Dungkhag and Gewogs	OAAGTS-2024-109	9	3.3.34	Non collection of rebates from the procurement of HDPE pipes - Nu. 71,363.52	71,363.520	0.000	71,973.540	Not Settled
537	Supreme Court of Bhutan	GCD-2024-189	4.2	3.3.21	Excess payment made to contractor for wooden flooring – Nu. 102,712.24 (3.3.21)	102,712.240	0.000	103,725.290	Not Settled
538	Supreme Court of Bhutan	GCD-2024-189	4.3	3.3.21	Excess payment for laying of Barbed Wire Fencing – Nu. 44,126.21 (3.3.21)	44,126.210	0.000	44,561.430	Not Settled
539	Supreme Court of Bhutan	GCD-2024-189	4.4	3.3.21	Excess payment made for Skirting (bottom) – Nu. 9,968.00 (3.3.21)	9,968.000	0.000	10,066.310	Not Settled
540	Supreme Court of Bhutan	GCD-2024-189	4.5	3.2.6	Defective works (3.2.6)	-	-	0.000	Not Settled

541	Thromde Administration, Gelephu including LC, CD Accounts and Revenue,	OAAGTS-2024-178	1	3.3.7	Non-reconciliation of financial statements - Nu.12,117,797.34	-	-	0.000	Not Settled
542	Eastern Regional Referral Hospital, Mongar	OAAGB-2024-209	5.1	3.3.21	Excess payment of variable pays - Nu.260,438.00 (3.3.21)	260,438.000	260,446.480	0.500	Partially Settled
543	Transmission Operation and Maintenance Division, Deothang, BPCL	OAAGSJ-2024-240	2	3.2.1	Pending rectification of damaged gabion wall valuing Nu. 552,682.10 (3.2.1)	552,682.100	0.000	558,496.620	Settled
544	Transmission Operation and Maintenance Division, Deothang, BPCL	OAAGSJ-2024-240	3	3.2.7	The scoring on the blacktop and the leakage from the toilet pipeline need to be rectified (3.2.7)	-	-	0.000	Not Settled
545	Electricity Services Division, Samdrup Jongkhar, BPCL	OAAGSJ-2024-238	1	3.3.7	Non-confirmation on the accountals of deposits made by ESSDs and irregularities thereof (3.3.7)	-	-	0.000	Settled
546	Electricity Services Division, Trashigang, BPCL	OAAGSJ-2024-241	1	3.3.7	Differences in revenue collections and deposits (3.3.7)	-	-	0.000	Not Settled
547	Thromde Administration, Gelephu including LC, CD Accounts and Revenue,	OAAGTS-2024-178	4	3.2.7	Improper execution of Air Conditioners maintenance work at Gelephu MSS	-	-	0.000	Not Settled
548	Dzongkhag Administration, Samdrup Jongkhar including Dungkhags and Gewogs	OAAGSJ-2023-494	6	3.3.21	Double payment of TADA - Nu. 24,837.00 (3.3.21)	1,500.000	0.000	1,514.790	Not Settled
549	Dzongkhag Administration, Samdrup Jongkhar including Dungkhags and Gewogs	OAAGSJ-2023-494	9	3.2.7	Structure damages in improvement of Farm Road from Martshala to Kaptang - Nu. 601,328.00 (3.2.7)	-	-	0.000	Settled
550	Dzongkhag Administration, Samdrup Jongkhar	OAAGSJ-2023-494	11	3.3.8	Substandard works in Construction of 4 Unit Staff Quarter and 4 Unit Library block at Phuentsholing Middle Secondary School - Nu. 855,275.00 (3.3.8)	-	-	0.000	Not Settled

	including Dungkhangs and Gewogs								
551	Dzongkhag Administration, Samdrup Jongkhar including Dungkhangs and Gewogs	OAAGSJ-2023-494	12	3.3.21	Double payment for plastering work in Construction of 4 Unit Staff Quarter at Jomotshangkha BHU - Nu. 108,241.50 (3.3.21)	108,241.500	0.000	109,309.090	Not Settled
552	Dzongkhag Administration, Samdrup Jongkhar including Dungkhangs and Gewogs	OAAGSJ-2023-494	15	3.3.21	Double payment for providing and laying of ceiling works – Nu. 30,992.50 (3.3.21)	30,992.500	0.000	31,298.180	Not Settled
553	Dzongkhag Administration, Samdrup Jongkhar including Dungkhangs and Gewogs	OAAGSJ-2023-494	24	3.3.34	Non-utilization of new Gewog Office building at Khoyar constructed at cost of Nu. 12,096,080.00 (3.3.34)	-	-	0.000	Not Settled
554	Electricity Services Division, Trashiyangtse, BPCL	OAAGSJ-2024-239	1	3.3.7	Differences in revenue collections and deposits	-	-	0.000	Not Settled
555	Regional Office, Jakar, Bumthang, NRDCL, including Gelephu Branch Office	OAAGB-2024-141	2	3.3.7	Unsold timber products of the financial year 2022 are still reflected in the ERP System (3.3.7)	-	-	0.000	Not Settled
556	Regional Office, Jakar, Bumthang, NRDCL, including Gelephu Branch Office	OAAGB-2024-141	5.1	3.3.21	Payment of Daily Allowance (DA) for a period exceeding the actual duration of the tour – Nu.5,750.00 (3.3.21)	5,750.000	0.000	5,874.770	Not Settled
557	Regional Office, Jakar, Bumthang, NRDCL, including Gelephu Branch Office	OAAGB-2024-141	6	3.3.21	Excess payment of Officiating Allowance – Nu.3,823.00 (3.3.21)	3,823.000	0.000	3,905.950	Not Settled
558	Dzongkhag Administration, Lhuentse including gewogs	OAAGB-2023-450	1.1	3.3.21	Payment of pay and allowance for extra ordinary leave Nu. 107,052.00 (3.3.21)	107,052.000	0.000	110,501.130	Not Settled
559	Dzongkhag Administration,	OAAGB-2023-450	1.2	3.3.21	Disparities in pay and allowances resulting to excess payment Nu. 49,882.00 and less payment Nu.12,470.00 (3.3.21)	49,882.000	0.000	51,489.160	Settled

	Lhuentse including gewogs								
560	Dzongkhag Administration, Lhuentse including gewogs	OAAGB-2023-450	4	3.2.4	Short collection of vegetable market shed rent and Cess Pool hire charges Nu. 71,681.00 (3.2.4)	71,681.000	0.000	73,990.500	Not Settled
561	Dzongkhag Administration, Lhuentse including gewogs	OAAGB-2023-450	5	3.2.4	Short deposit of vegetable market shed rent and security deposit Nu. 32,064.00 (3.2.4)	32,064.000	0.000	33,097.080	Not Settled
562	Dzongkhag Administration, Lhuentse including gewogs	OAAGB-2023-450	6	3.3.21	Excess payment of Arbitral fee Nu. 59,548.08 (3.3.21)	59,548.000	0.000	61,466.590	Settled
563	Eastern Regional Referral Hospital, Mongar	OAAGB-2024-209	1	3.3.21	Excess payment of pay due to wrong pay fixation during promotion and inadmissible grant of increment - Nu.119,856.20 (3.3.21)	119,856.200	119,856.200	0.000	Settled
564	Eastern Regional Referral Hospital, Mongar	OAAGB-2024-209	3.1	3.3.21	Excess payment of remuneration during study leave - Nu. 236,588.50 (3.3.21)	236,588.500	236,588.500	0.000	Settled
565	Eastern Regional Referral Hospital, Mongar	OAAGB-2024-209	4	3.3.34	Short and excess deduction of monthly house rents from government quarter occupants - Nu. 2,504,276.09 (3.3.34)	2,504,276.090	2,115,893.050	393,161.010	Partially Settled
566	Eastern Regional Referral Hospital, Mongar	OAAGB-2024-209	5.2	3.3.34	Short payment of variable pay - Nu.21,930.16 (3.3.34)	21,930.160	0.000	22,146.450	Not Settled
567	Dzongkhag Administration, Lhuentse including gewogs	OAAGB-2023-450	22	3.3.21	Excess payment in the Construction of Drasha and Toilet at Jarey Lhakhang - Nu. 84,339.86 (3.3.21)	84,339.860	85,670.810	0.000	Settled
568	Dzongkhag Administration, Lhuentse including gewogs	OAAGB-2023-450	7	3.3.21	Excess payment - Nu. 1056.45 (3.3.21)	1,056.460	1,082.860	0.000	Settled
569	Dzongkhag Administration, Lhuentse including gewogs	OAAGB-2023-450	7.2	3.3.21	Double payment for hollow tubes for railing and TMT for second floor - Nu. 549,400.56 (3.3.21)	549,400.560	559,876.800	0.000	Settled

570	Dzongkhag Administration, Lhuentse including gewogs	OAAGB-2023-450	8.1	3.3.21	Excess payment – Nu. 3025.59 (3.3.21)	3,025.590	3,101.190	0.000	Settled
571	Dzongkhag Administration, Lhuentse including gewogs	OAAGB-2023-450	8.2	3.3.21	Double payment – Nu. 439,433.63 (3.3.21)	439,433.630	447,812.970	0.000	Settled
572	Dzongkhag Administration, Lhuentse including gewogs	OAAGB-2023-450	9.1	3.3.21	Excess payment due to deviation from drawings – Nu. 735,171.29 (3.3.21)	621,404.570	0.000	641,425.730	Not Settled
573	Dzongkhag Administration, Lhuentse including gewogs	OAAGB-2023-450	9.2	3.3.21	Excess payment of price adjustment – Nu. 432,591.12 (3.3.21)	432,591.120	0.000	446,528.850	Not Settled
574	Dzongkhag Administration, Lhuentse including gewogs	OAAGB-2023-450	10	3.2.7	Defective works requiring further rectification in the Phaling town development (3.2.7)	-	-	0.000	Not Settled
575	Dzongkhag Administration, Lhuentse including gewogs	OAAGB-2023-450	11	3.3.21	Excess payment in the upgradation of Authso BHU Nu. 50,671.42 (3.3.21)	50,671.420	0.000	52,304.000	Not Settled
576	Dzongkhag Administration, Lhuentse including gewogs	OAAGB-2023-450	12	3.3.21	Excess payment in the Construction of kitchen cum store at Zangkhar PS Nu. 173,572.29 (3.3.21)	173,572.290	102,828.810	74,983.550	Settled
577	Dzongkhag Administration, Lhuentse including gewogs	OAAGB-2023-450	13	3.3.21	Excess payment in the Construction of gender friendly toilet at Nakeything – Nu. 58,520.00 (3.3.21)	58,250.000	0.000	60,126.770	Not Settled
578	Dzongkhag Administration, Lhuentse including gewogs	OAAGB-2023-450	14	3.3.21	Excess payment in the relocation of Dungkar BHU- Nu. 343,521.58 (3.3.21)	23,138.630	23,138.630	456.430	Not Settled
579	Dzongkhag Administration,	OAAGB-2023-450	15	3.3.21	Excess payment in the relocation of Dungkar Primary School- Nu. 544,802.31 (3.3.21)	149,442.620	149,442.620	2,947.910	Not Settled

	Lhuentse including gewogs								
580	Dzongkhag Administration, Lhuentse including gewogs	OAAGB-2023-450	16	3.2.1	Damaged structure of Phukhae Irrigation channel (3.2.1)	-	-	0.000	Not Settled
581	Dzongkhag Administration, Lhuentse including gewogs	OAAGB-2023-450	17	3.3.21	Excess payment in the maintenance of farm road at Dorshong Gonpa – Nu. 133,253.96 (3.3.21)	133,253.960	0.000	137,547.290	Not Settled
582	Dzongkhag Administration, Lhuentse including gewogs	OAAGB-2023-450	18	3.3.21	Excess payment in the Construction of kitchen cum store at Autsho – Nu. 49,010.90 (3.3.21)	49,010.900	0.000	50,589.990	Not Settled
583	Dzongkhag Administration, Lhuentse including gewogs	OAAGB-2023-450	19.1	3.3.12	Uneconomical expenditure – Nu. 232,301.74 (3.3.12)	232,301.740	0.000	239,786.320	Not Settled
584	Dzongkhag Administration, Lhuentse including gewogs	OAAGB-2023-450	19.2	3.3.25	Short deduction of rebate -Nu. 2,092.35 (3.3.25)	2,092.350	0.000	2,159.750	Not Settled
585	Dzongkhag Administration, Lhuentse including gewogs	OAAGB-2023-450	20	3.3.21	Payment made for works not executed in the Construction Mithrub Lhakhang at Nyebi (3.3.21)	57,578.630	0.000	59,433.780	Not Settled
586	Dzongkhag Administration, Lhuentse including gewogs	OAAGB-2023-450	23	3.3.21	Excess payment of machine hire charges Nu. 56,875.00 (3.3.21)	56,875.000	56,875.000	1,720.270	Not Settled
587	Dzongkhag Administration, Lhuentse including gewogs	OAAGB-2023-450	24	3.3.21	Excess payment of machine hire charges Nu.64,400.00 (3.3.21)	64,000.000	0.000	66,062.030	Not Settled
588	Dzongkhag Administration, Mongar including Dungkhag and Gewogs	OAAGB-2023-429	4	3.3.25	Non-deduction of TDS – Nu.5,300.00 (3.3.25)	5,300.000	5,331.360	0.000	Settled

589	Eastern Regional Referral Hospital, Mongar	OAAGB-2024-209	10	3.3.21	Excess payment of pay and allowance during study leave - Nu.29,921.21. (3.3.21)	26,921.210	26,971.010	0.000	Settled
590	Dzongkhag Administration, Mongar including Dungkhag and Gewogs	OAAGB-2023-429	6	3.3.21	Excess payment to the suppliers due to award of supplies to other than the lowest bidder - 94,5000.00 (3.3.21)	94,500.000	35,000.000	60,125.970	Partially Settled
591	Dzongkhag Administration, Mongar including Dungkhag and Gewogs	OAAGB-2023-429	7	3.3.25	Short/non-payment of royalty for extraction of GSB materials resulting in loss of Government revenue - Nu.178,960.00 (3.3.25)	178,960.000	-	180,842.760	Partially Settled
592	Divisional Forest Office, Zhemgang, Department of Forest and Park Services, MoENR	OAAGB-2024-266	1	3.3.7	Non-reconciliation of financial statement due to irregular deposit in Refundable Deposit Account - Nu. 17,090.00 (3.3.7)	17,090.000	0.000	17,258.560	Not Settled
593	Supreme Court of Bhutan	GCD-2024-189	5	3.3.21	Excess payment of retirement benefits - Nu. 82,486.70 (3.3.21)	36,809.310	36,833.510	0.000	Settled
594	Dzongkhag Administration, Mongar including Dungkhag and Gewogs	OAAGB-2023-429	10	3.3.21	Excess payment on account of TMT Bars - Nu.18,126.00 (3.3.21)	18,126.000	0.000	18,316.700	Settled
595	Dzongkhag Administration, Mongar including Dungkhag and Gewogs	OAAGB-2023-429	10.2	3.3.21	Excess payment for providing and fixing plain fiber cement board - Nu.21,938.00 (3.3.21)	21,938.000	0.000	22,168.800	Settled
596	Dzongkhag Administration, Mongar including Dungkhag and Gewogs	OAAGB-2023-429	12.1	3.3.21	Double payment for Granite Stone Flooring Works - Nu.55,111.00 (3.3.21)	55,111.000	0.000	55,690.800	Settled
597	Dzongkhag Administration, Mongar including Dungkhag and Gewogs	OAAGB-2023-429	13.1	3.3.21	Excess payment of RRM wall for Sub-post - Nu.28,890.00 (3.3.21)	28,890.000	0.000	29,193.940	Settled
598	Dzongkhag Administration, Mongar including Dungkhag and Gewogs	OAAGB-2023-429	13.2	3.3.21	Excess payment of RRM wall for Two Unit Staff Quarter due to non-deduction of wall width from the short wall - Nu.6,895.00 (3.3.21)	6,895.000	0.000	6,967.540	Settled

599	Dzongkhag Administration, Mongar including Dungkhag and Gewogs	OAAGB-2023-429	14.1	3.3.21	Excess payment for concrete block brickwork – 2,650.00 (3.3.21)	2,650.000	0.000	2,677.880	Not Settled
600	Dzongkhag Administration, Mongar including Dungkhag and Gewogs	OAAGB-2023-429	14.2	3.3.21	Excess payment for roofing works – Nu.29,311.00 (3.3.21)	29,311.000	0.000	29,619.370	Not Settled
601	Dzongkhag Administration, Mongar including Dungkhag and Gewogs	OAAGB-2023-429	15.1	3.3.5	Unauthorized inclusion of the road Construction (, resulting in escalation of contract price – Nu. 2,619,905.10 (3.3.5)	2,619,905.100	0.000	2,647,467.940	Not Settled
602	Dzongkhag Administration, Mongar including Dungkhag and Gewogs	OAAGB-2023-429	15.2	3.3.21	Excess payment for concrete brickwork due to non-deduction for RCC works – Nu.212,400.00 (3.3.21)	212,400.000	0.000	214,634.560	Not Settled
603	Dzongkhag Administration, Mongar including Dungkhag and Gewogs	OAAGB-2023-429	15.3	3.3.21	Excess payment for brickwork due to less execution – Nu.77,745.00 (3.3.21)	77,745.000	0.000	78,562.920	Not Settled
604	Dzongkhag Administration, Mongar including Dungkhag and Gewogs	OAAGB-2023-429	15.4	3.2.6	Defective works noted at the site (3.2.6)	-	-	0.000	Not Settled
605	Dzongkhag Administration, Mongar including Dungkhag and Gewogs	OAAGB-2023-429	11.1	3.3.21	Excess payment on account of TMT Bars – Nu.18,126.00 (3.3.21)	18,126.000	0.000	18,316.700	Settled
606	Dzongkhag Administration, Mongar including Dungkhag and Gewogs	OAAGB-2023-429	11.2	3.3.21	Excess payment for providing and fixing plain fiber cement board – Nu.21,938.00 (3.3.21)	21,938.000	0.000	22,168.800	Settled
607	Dzongkhag Administration, Mongar including Dungkhag and Gewogs	OAAGB-2023-429	21.1	3.3.21	Excess payment for site development work: RRM wall – Nu. 19,241.99 (3.3.21)	19,241.990	0.000	19,444.430	Not Settled
608	Dzongkhag Administration, Mongar	OAAGB-2023-429	21.2	3.3.21	Excess payment due to short deduction of doors, windows, window sills, and beams from RRM Works – Nu. 45,892.94 (3.3.21)	45,892.940	0.000	46,375.760	Not Settled

	including Dungkha and Gewogs								
609	Dzongkhag Administration, Mongar including Dungkha and Gewogs	OAAGB-2023-429	25	3.3.12	Uneconomical expenditure incurred due to Construction of farm road to the lone beneficiary - Nu.380,160.00 (3.3.12)	380,160.000	0.000	384,159.490	Not Settled
610	Dzongkhag Administration, Mongar including Dungkha and Gewogs	OAAGB-2023-429	27	3.3.20	Direct payment made without supporting documents - Nu. 2,050,000.00 (3.3.20)	2,050,000.000	0.000	2,071,567.120	Not Settled
611	Dzongkhag Administration, Zhemgang including Dungkha and Gewogs	OAAGB-2023-427	11	3.3.21	Irregularities in sub structure works and short execution of work resulting into excess payment in the Construction of X-Ray unit at Buli under Nangkor Gewog - Nu. 408,114.35 (3.3.21)	408,114.350	0.000	427,435.470	Not Settled
612	Dzongkhag Administration, Zhemgang including Dungkha and Gewogs	OAAGB-2023-427	13.1	3.3.2	Non-operation of X-ray unit at Buli under Nangkor Gewog - Nu.2,445,070.99 (3.3.2)	2,445,070.990	0.000	2,560,826.680	Not Settled
613	Dzongkhag Administration, Zhemgang including Dungkha and Gewogs	OAAGB-2023-427	17	3.3.21	Excessive claim on food bills - Nu.129,922.00 (3.3.21)	129,922.000	0.000	136,072.830	Not Settled
614	Dzongkhag Administration, Zhemgang including Dungkha and Gewogs	OAAGB-2023-427	18.1	3.3.21	Short execution of Laying of Granular Sub-Base Course (GSB) at site - Nu. 305,985.60 (3.3.21)	305,985.600	0.000	320,471.730	Not Settled
615	Dzongkhag Administration, Zhemgang including Dungkha and Gewogs	OAAGB-2023-427	18.2	3.3.22	Short execution of V-shaped Plain Cement Concrete drain at site - Nu. 1,628,000.00 (3.3.21)	1,628,000.000	0.000	1,705,073.530	Not Settled
616	Dzongkhag Administration, Zhemgang including Dungkha and Gewogs	OAAGB-2023-427	18.3	3.3.21	Non-execution of work at site (PCC Drain) and the Liquidity Damage applicable thereof; - Nu. 863,195.98 (3.3.21)	863,195.980	0.000	904,061.810	Not Settled
617	Dzongkhag Administration, Zhemgang including Dungkha and Gewogs	OAAGB-2023-427	18.4	3.3.8	Poor Quality of GSB course execution (3.3.8)	-	-	0.000	Not Settled

618	Dzongkhag Administration, Zhemgang including Dungkhag and Gewogs	OAAGB-2023-427	19.1	3.3.9	Defective works (3.3.8)	-	-	0.000	Not Settled
619	Dzongkhag Administration, Zhemgang including Dungkhag and Gewogs	OAAGB-2023-427	20.1	3.3.21	Balance payment recoverable from contractor upon termination of the contract not recovered - Nu. 303,592.84 (3.3.21)	303,592.840	0.000	317,965.680	Not Settled
620	Dzongkhag Administration, Zhemgang including Dungkhag and Gewogs	OAAGB-2023-427	21.1	3.3.8	Defective works observed in the Construction of drain - Nu. 483,562.50 (3.3.8)	483,562.500	0.000	506,455.560	Not Settled
621	Dzongkhag Administration, Zhemgang including Dungkhag and Gewogs	OAAGB-2023-427	23	3.3.21	Excess payment of Daily Subsistence Allowance (DSA) on return journey - Nu. 16,125.00 (3.3.21)	10,875.000	0.000	11,389.850	Not Settled
622	Dzongkhag Administration, Zhemgang including Dungkhag and Gewogs	OAAGB-2023-427	24.1	3.3.21	Excess payment due to short execution at site - Nu. 95,743.40 (3.3.21)	95,743.400	0.000	100,276.110	Not Settled
623	Dzongkhag Administration, Zhemgang including Dungkhag and Gewogs	OAAGB-2023-427	24.2	3.3.21	Computation error resulting into excess payment of - Nu. 9,998.64 (3.3.21)	9,998.640	0.000	10,472.020	Not Settled
624	Dzongkhag Administration, Zhemgang including Dungkhag and Gewogs	OAAGB-2023-427	25.1	3.3.21	Excess payment due to payment for Coursed Rubble Masonry (CRM) rate against the Construction of Random Rubble Masonry (RRM) wall - Nu.30,367.50 (3.3.21)	30,367.500	0.000	31,805.200	Not Settled
625	Dzongkhag Administration, Zhemgang including Dungkhag and Gewogs	OAAGB-2023-427	26	3.3.25	Non-deduction of TDS - Nu. 16,150.80 (3.3.25)	16,150.800	0.000	16,915.430	Not Settled
626	Dzongkhag Administration, Zhemgang including Dungkhag and Gewogs	OAAGB-2023-427	32	3.3.1	Wasteful expenditure on farm road Construction from Surphang to Oilingbee under Goshing Gewog - Nu. 1,289,400.00 (3.3.1)	1,289,400.000	0.000	1,350,443.380	Not Settled
627	Bhutan Cricket Council Board, Thimphu	COAD-2024-281	1	3.3.21	Excess Payment to Contractor Nu. 26,513.44	26,513.440	0.000	26,513.440	Not Settled

628	Construction of 150 Bedded Mother and Child hospital, Department of Biomedical Engineering, NMS	SoCD-2024-147	2	3.3.21	Excess payment for short execution of works at site - Nu. 11,690,686.52 (3.3.21).	11,690,686.520	0.000	11,882,862.200	Not Settled
629	Construction of 150 Bedded Mother and Child hospital, Department of Biomedical Engineering, NMS	SoCD-2024-147	4	3.3.21	Overpayment on disposal of surplus excavated materials at site - Nu. 4,856,767.04 (3.3.21)	4,856,767.040	0.000	4,936,604.310	Not Settled
630	Construction of 150 Bedded Mother and Child hospital, Department of Biomedical Engineering, NMS	SoCD-2024-147	5	3.3.21	Excess payment for short execution of Truss Works - Nu. 3,565,040.34 (3.3.21)	3,565,040.340	0.000	3,623,643.740	Not Settled
631	Construction of 150 Bedded Mother and Child hospital, Department of Biomedical Engineering, NMS	SoCD-2024-147	6	3.3.21	Overpayment for the price adjustments - Nu. 2,160,202.26 (3.3.21)	2,160,202.260	0.000	2,195,712.430	Not Settled
632	Construction of 150 Bedded Mother and Child hospital, Department of Biomedical Engineering, NMS	SoCD-2024-147	7	3.3.21	Payment made for work not executed at site - Nu. 2,960,800.00 (3.3.21)	2,960,800.000	0.000	3,009,470.680	Not Settled
633	Construction of 150 Bedded Mother and Child hospital, Department of Biomedical Engineering, NMS	SoCD-2024-147	8	3.3.21	Overpayment made for the road works due to excess quantities claimed in the contractor's bill-Nu. 2,376,621.66 (3.3.21)	2,376,621.660	0.000	2,415,689.420	Not Settled
634	Construction of 150 Bedded Mother and Child hospital, Department of	SoCD-2024-147	9	3.3.21	Overpayment made to the contractor due to erroneous computation of payable quantity. Nu. 2,100,485.40 (3.3.21).	2,100,485.400	0.000	2,135,013.920	Not Settled

	Biomedical Engineering, NMS								
635	Construction of 150 Bedded Mother and Child hospital, Department of Biomedical Engineering, NMS	SoCD-2024-147	12	3.3.21	Excess payment due to short execution of works- Nu.254,408.28 (3.3.21).	254,408.280	0.000	258,590.330	Not Settled
636	Construction of 150 Bedded Mother and Child hospital, Department of Biomedical Engineering, NMS	SoCD-2024-147	21	3.1.1	28853755.30Non-availability of supporting documents for analyzed rates-Nu. 97,267,281.88 (3.1.1)	28,853,755.300	0.000	28,853,755.300	Not Settled
Total						1,736,579,776.100	201,928,101.260	1,534,485,404.920	



“Every individual must strive to be principled. And individuals in positions of responsibility must even strive harder”

- H.M The King Jigme Khesar Namgyel Wangchuck,