



## **Audit reveals misuse of Covid-19 testing fees in Samtse**

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### **Dechen Dolkar**

In its Annual Audit report 2023-24, the Royal Audit Authority (RAA) has revealed the misuse of a total of Nu 2.31 million collected as Covid-19 testing charges by Samtse Dzongkhag Administration during the pandemic.

The misappropriated funds include Nu 2.2 million from Tashicholing Dungkhag and Nu 110,000 from the Samtse Dzongkhag Administration.

During the pandemic, the government protocol required companies, employers, or individuals bringing in foreign workers or travelers to bear the cost of testing. Initially, the fee was set at Nu 3,000 per RT-PCR test but was later revised to Nu 1,500 and subsequently to Nu 500.

The RAA's findings revealed that the Tashicholing Dungkhag Administration collected Nu 2.29 million in compliance with health ministry and National COVID-19 Task Force directives.

However, these funds were not deposited into the Royal Government Revenue (RGR) account as mandated by the Revenue Manual 2019.

The funds were misused by an official concerned. Despite a directive from the Dzongkhag Health Sector on October 10, 2022, to address the issue, the Tashicholing Dungkhag Administration failed to respond or rectify the matter.

The RAA mentioned that the failure to deposit the collected funds was a serious violation of the Revenue Manual, pointing to unethical conduct by the dealing official and poor supervision by the authorities.

The RAA directed the dzongkhag administration to recover and deposit the misappropriated amount, along with a 24 percent penalty, into the Audit Recoveries Account.

The official involved accepted the memo for misusing the funds for personal purpose and committed to repaying the amount with penal interest.

The Dungkhag administration has deposited Nu 165,000 into the RGR account. However, the remaining Nu 2.1 million, along with a 24 percent penalty, is yet to be recovered

The RAA recommended legal action against the official concerned.

In another case, the Samtse Dzongkhag Administration was found to have misused Nu 110,000 in COVID-19 testing fees collected from Bhutanese travelers.

The audit found that the administration had failed to comply with the provisions of the Revenue Manual 2019, which require depositing such collections into the centralised RGR account by the next working day.

The amount has now been recovered, and the official involved has been penalized with the deduction of one month's basic pay in lieu of further disciplinary action.