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## RAA exposes Nu 8.1 million financial fraud at Kaja Throm

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The Royal Audit Authority (RAA) has identified Kaja Throm under the Department of Agricultural Marketing and Cooperatives (DAMC) as the agency with the highest recorded fraud for the financial year 2024-25, with five financial irregularities amounting to Nu 8.1 million.

The Trongsa Dzongkhag Administration and its gewogs followed, with irregularities of Nu 0.1 million.

The audit report revealed a revenue shortfall of Nu 4.16 million at Kaja Throm, Thimphu.

Between January 1, 2022, and December 31, 2024, total collections of Nu 18.86 million were recorded, but only Nu 14.697 million was deposited into the consolidated deposit account.

As management failed to provide supporting documents to justify the shortfall, the case has been referred to the Anti-

Corruption Commission (ACC) for investigation.

In addition, a sum of Nu 2.31 million was withdrawn from the bank without supporting vouchers or bills.

The RAA stated that relevant records were not produced to justify the transactions, and the case was also forwarded to the ACC. Moreover, the management was asked to identify the responsible officials for appropriate action.

Further discrepancies included a short account of rental charges totaling Nu 1.63 million in the operations of Kaja Throm.

A comparison of rentable space data and actual collections revealed the gap, but the management did not furnish the required evidence.

The audit also found that 101 money receipt booklets were used during the same period, of which six were missing, preventing verification of the revenue collected.

The missing booklets were

not produced, and as responsible officials were not identified, the matter was referred to the ACC.

The report stated poor documentation and lack of accountability in revenue management during Kaja Throm's transition from Microsoft Excel to manual receipt books in 2022.

The exact transition date was unrecorded, creating gaps in revenue accountability for the period. The RAA sought clarification and supporting documents, and this case too was handed to the ACC.

### Other irregularities

In Trongsa, a double payment of Nu 0.1 million was made to the Gup of Tangsibji Gewog for the renovation of Chendebeji Lhakhang based on photocopied bills.

An advance of Nu 0.077 million was also adjusted using the original bills, indicating a double adjustment. No recovery action has been taken

by the dzongkhag despite the RAA's recommendation to recover the amount.

The RAA also reported misuse of Nu 4.55 million by the accountant of the Regional Office of Industry, Commerce and Employment in Samdrup-jongkhar.

An advance released to officials was adjusted as expenditure without supporting documents.

The amount has been recovered and deposited into the audit recoveries account, and the case remains under ACC investigation.

At the Royal Court of Justice in Panbang, Zhemgang, a cash balance of Nu 0.018 million was not surrendered to the Government Budget Fund Account, despite being recorded as such, indicating possible document fabrication.

In a separate instance, Nu 0.006 million shown as reimbursed to an official was confirmed not to have been received. Both cases were re-

ferred to the ACC.

The National Soil Service Centre, Simtokha, made a double payment of Nu 0.202 million to M/s Tshogdag Enterprise for purchase of chemicals after processing the same bill twice.

The amount was recovered and deposited, but no action has been taken against the responsible officials.

Chumey Central School in Bumthang was found to have misused stipend funds amounting to Nu 0.095 million, a repeat finding from the financial year 2022-23 audit.

While actual mess expenses were Nu 84,376, claims of Nu 179,635 were submitted, resulting in an excess claim of Nu 95,259.

Bills amounting to Nu 91,735 for July 2023 were paid without the principal's signature and seal.

The dzongkhag was instructed to verify the bills but has not taken action. The case has been forwarded to the ACC.