



ཡེ་ཤེས་མཁའ་མཁུ་  
འཕྲིན་ལྷན་ཁང་  
མཉམ་ཁུངས་ལྷན་ཁང་



PO Box No - 215  
Building No. 8  
Gongdzin Lam



TT/IAU-02/2020-2021/ 1455

30/11/2020

Dasho Thrompon

Thimphu Thromde

Subject: Review report on the Thimphu Thromde Vehicle Maintenance and POL consumption

Dasho,

We are please to issue the review report on the vehicle maintenance and POL consumption of Thromde Vehicles carried out as per the minutes of 15 tshogde meeting's agenda 15.11 Auctioning of old vehicles (12 nos.) for your kind information.

Thanking you

Yours faithfully



Internal Auditor

Cc:

1. Executive secretary, for your kind information
2. Chief Administrative Officer, for Necessary Action
3. Office Copy

Dasho Thrompon: +975-2-323665, Executive Secretary: +975-2-340355

Phone: +975-2-336310 Toll Free Number: 2550

[www.thimphucity.bt](http://www.thimphucity.bt)



**THIMPHU THROMDE**

**INTERNAL AUDIT UNIT**

**Internal Audit Report on Review of Thimphu Thromde Vehicle Maintenance and POL consumption**

Reference: TT/IAU-4/2020-2021/1455

Name of Auditor                      Phub Dema, Asst. Internal Auditor

Period of review                      FY 2018-2019

Circulation:

1. Dasho Thrompon, for kind information
2. Executive Secretary, for kind information
3. Chief Administration Officer, for necessary action
4. Office copy

## Contents

THIMPHU THROMDE .....	2
Internal Audit Report on Review of Thimphu Thromde Vehicle Maintenance and POLconsumption.....	2
Introduction.....	4
Objectives.....	5
Methodology.....	5
Process Mapping .....	6
Observations.....	8
Expenses incurred for the vehicle maintenance are genuine except for fewdiscrepancies observed during the purchase of Tyres.....	8
80% from the sample size of vehicles are those vehicles whose salvage value ismore than 11 years.....	9
2017-2018 bills dues cleared from the 2018-2019 allocated budget.....	10
Mismatch of records in Vehicle History Book and the Statement of expenditure(BAS) of FY 2018-2019 .....	10
POL consumption .....	12
Proper budget forecast plan need to formulated by concern division before budget allocation .....	14
Action taken Report.....	15

## Introduction

The review on vehicle maintenance and POL consumption for FY 2018-2019 is carried out as per the minutes of 15<sup>th</sup> Tshogde meeting's Agenda 15.11 – Auctioning of Old Vehicles (12 Nos) and Replacing with Wagon R.

The Executive Secretary presented that there are 12 old vehicles which are of 2002- 2003 models, Most of the maintenance and fuel budget are incurred on these old vehicles and it's having huge cost implication. He proposed that Hilux will be kept for carrying heavy loads and if it is to be used for carrying people like inspectors and site engineers, WagonRs are found to be more efficient and proposed Tshogde for its procurement in place of the 12 old vehicles. In that view, Tshogde proposed Internal Audit Unit (IAU) to carry out review owing to the huge maintenance and fuel cost incurred in the FY 2018- 2019 for some of the pool vehicles. The IAU studied the vehicle expenditure for the fiscal year 2018-2019 (data extracted from the BAS system) and taken into as sample for those vehicles whose expenditure on maintenance and POL consumption is above Nu. 50000 and Nu.100000 simultaneously

## Objectives

1. To find out the causes for the increase in the expenditure on Vehicle Maintenance and POL consumption
2. To test check whether the expenditure on the vehicle maintenance is genuine or not
3. To find out what causes the allocated budget for the vehicle maintenance and POL consumption exhausted before the year end
4. To recommend the internal control System

## Methodology

- Office order sent to the heads.
- Examination of vehicle history Book, log book and the Disbursement vouchers.
- Examination of the procedures involved in the maintenance of vehicle.
- Consultation and discussion with Motor Transport Officer (MTO) and accounts personnel.

## Process Mapping

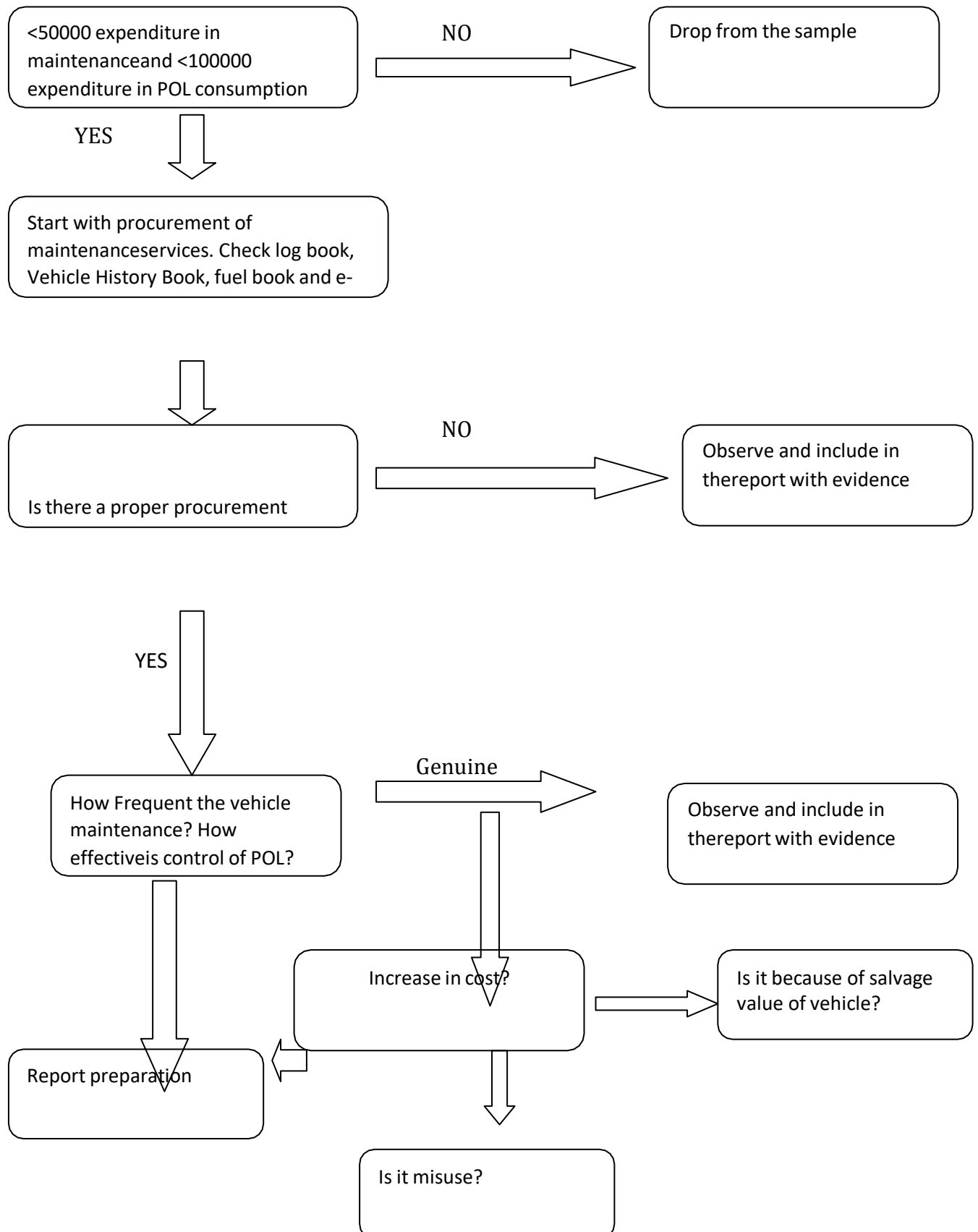


Table 1 shows the list of vehicles whose expenditure on vehicle maintenance is above 50000

A. Vehicle maintenance for FY 2018-2019					
Sl.No	Vehicle No	Vehicle Type	Model no	No of Year	Total expenditure
1	BG-1-0167	Hilux	1999	20	126360
2	BG-1-A0737	Nissan Compactor	2002	17	105671.75
3	BG-1-A0664	Dumper Placer	2011	8	57505
4	BG-1-A2233	Toyota Fortuner	2012	7	64361
5	BG-1-A1632	Santa fee	2008	11	71650
6	BG-1-A2132	Vigo Hilux	2012	7	77110
7	BG-1-1073	Hilux	2002	17	53340
8	BG-1-A1372	Bolero Camper	2006	13	56920
9	BG-1-A1881	Mitsubishi Hilux	2010	9	87831
10	BG-1-A0597	Sky Jacker	2008	11	79410
11	BG-1-1211	Bolero Camper	2003	16	78508
12	BG-1-A0725	Back hoe Loader	2013	6	60125

Table 2 Samples selected for POL consumption above Nu.100000

Sl No	Vehicle No	Vehicle Type	Model No	Expenses
1	BG-1-A0014	Sonalika Tractor	2016	175374
2	BG-1-A0013	Sonalika Tractor	2016	136012.6
3	BG-1-0399	Eicher	2003	111921.9
4	BG-1-A0004	Road Sweeping Machine	2016	260605.7
5	BG-1-0322	water Tranker	2000	125608
6	BG-1-0167	Hilux	1999	207053.7
7	BG-1-A0692	Holland Tractor	2012	128435.3
8	BG-1-A0724	Eicher 10.55	2013	150106.4
9	BG-1-A0737	Nissan Compactor	2002	235204.5
10	BG-1-A0664	Dumper placer	2011	176564.6
11	BG-1-A0734	Isuzu Compactor	2004	321995.3
12	BG-1-A0006	Road Sweeping Machine	2017	196024.8
13	BG-1-A0690	jetting Machine	2012	144180.3
14	BG-1-A0636	Vaccum Tanker	2010	157469
15	BG-1-A0628	Tata truck	2009	115331.1
16	BG-1-1211	Bolero	2003	101119.8
17	BG-1-1210	Bolero	2003	155687.3

## Observations

Expenses incurred for the vehicle maintenance are genuine except for few discrepancies observed during the purchase of Tyres

The team carried out the detail analysis of expenditure incurred for the selected samples vehicles, about the work order and genuineness to carry out the maintenance and also consulted with the concerned official, and reach to the conclusion that the expenses incurred so far are of genuine and necessary for the safety and smooth running of vehicles.

During investigation, team observed few cases where the price variation in the purchase of new and old Tyres is very little. For instance vehicle No BG-1-A0737 (details in table 3). If the price variation is just Nu 200 then why there is a need to purchase an old/second hand product. The IAU is in view, that it is better to purchase new Tyres.

Table 3

Agency	K.S Tyres service center	Particular	Cost	Total cost	Bill verified
Order no	111/TT/Veh/18-19/3519dt.6.11.18				
Bill No	1654 dt.9.11.18				
Entry date	22.11.18				
Details maintenance service	700*16 new Tyre	2Nos @5500	11000		
	700*16 old Tyre	4Nos @5300	21200		
	700*16 new tube	3Nos @750	2250	34450	28.11.18

Fig.1 data extracted from the vehicle history Book.



80% from the sample size of vehicles are those vehicles whose salvage value is more than 11 years

From the population, IAU decided to draw a sample for the investigation whose expenditure in FY 2018-2019 till end of February is above Nu 50000. IAU found that 80% of total sample sizes are those vehicles whose salvage value is more than 11 years. Therefore, IAU studied the expenditure incurred for last four years (Table 4) and concluded that one of the factors contributing to increase in the cost is because of diminishing value of the vehicles. As per the 'Property Management Manual' 2016, the estimated useful life of heavy, medium and light vehicles are six years. While analyzing, IAU observed that the useful life of most of the vehicles operating in Thromde were more than six years and those vehicles beyond the estimated useful life had high cost and frequent maintenance.

Therefore, IAU is in support of the proposal presented by officiating executive secretary in 15<sup>th</sup> Tshogde meeting agenda 15.11, Auctioning of Old Vehicles (12 Nos) and Replacing with Wagon R. Thus IAU also wants to appeal the member of Tshogde to look into this matter while making the decision.

Moreover Tshogde being highest decision making body have an authority to impose and amended the rules and regulation, IAU wants to proposed tshogde to come up the rule regarding the disposal of Thromde properties after certain interval in line with existing laws and rules and regulation.

Table 4

Sl No	Vehicle No	Model No	2015-2016	2016-2017	2017-2018	2018-2019	Total cost
1	BG-1-0167	1999	80250	47850	86585	126360	341045
2	BG-1-A0737	2002	21400	89990	99220	105671.8	316281.8
3	BG-1-A1632	2008	45403	188030	224685	71650	529768
4	BG-1-1073	2002	28369	44695	122700	53340	249104
5	BG-1-A1372	2006	8230	38400	26615	56920	130165
6	BG-1-A0597	2008	65180	29755	101885	79410	276230
7	BG-1-1211	2003	82840	21310	43170	78508	225828
8	BG-1-0407	2003	168903	310468.3	585605	86528	1151504

Fig 2 data extracted from the vehicle History Book

### 2017-2018 bills dues cleared from the 2018-2019 allocated budget

In the process of investigation, IAU found out few cases where the previous year's bill due are cleared from current fiscal year's budget (Table 5). The bills due of previous years should be settled from the previous allocated budget only but the current trend of settling the dues from current allocated budget is leading to increase in cost and great impact on current year's allocated budget. Therefore, IAU concluded that it is second reasons for leading to increase in cost and exhaustion of current year resources. Thus, this system in Thromde should be stopped and should not acknowledge at all.

In order to overcome such lapses in future, IAU would like to proposed LC system used by government accounting. This system won't allow using the current year budget to clear off the previous year's due. This system gets automatically closed during the financial year and it does prove to be more efficient. Thromde management can issue an office order and notice to both accounts section and service provider to put up the bills for clearance before 20<sup>th</sup> June and within 10 days accounts section should settle the bills before closing date. If it happens to get the bill at last date then bills would be rejected for the payment and management is not responsible. Thromde can come up with similar system to be installed.

### Mismatch of records in Vehicle History Book and the Statement of expenditure (BAS) of FY 2018-2019

The control activity to keep records of the cost incurred for the vehicle maintenance is its entry in the vehicle History Book. This helps in cross checking and verifying the records against the BAS and it also gives the detail information like from which agency the services have acquired, work order no and date, bill no and date and also the date in which the accounts personnel have passed the payment therefore, it is essential to record the bill in Vehicle History Book before passed for the payment.

IAU found the mismatch of record in Vehicle History Book and expenditure statement of vehicle maintenance of FY 2018-2019 in few vehicle cases which IAU was in view there was excess payment or either misuse case (Table 5). During the review it was found out that without entry in the Vehicle History Book, accounts personnel have passed the payment to the services provider thus the differences were occurred, to verify the payment the IAU asked

for Disbursing Voucher and is attached in the annexure. Henceforth accounts official should not pass the payment before it is updated in the vehicle History Book.

Table 5

Financial Year 2018-2019					
Mismatch of expenditure record in PEM and VHB					
SL no	Vehicle No	BAS	Actual in VHB	Difference	Remarks
1	BG-1-A0737	105671.75	85715	19956.75	Fuel recouped amount wrongly entered in Maintenance column. Bill verified (annexure)
2	BG-1-A2233	64361	33717	30644	2017-2018 bills payment made from 2018-2019 budgets hence the detail matched. (30644)
6	BG-1-A0725	60125	55025	5100	Nu. 5100 was paid against renewal fee & fitness fee. (bill attached in annexure)
7	BG-1-A0597	79410	1000	78410	Without recording details of Maintenance in VHB, Payment was released. Detail attached in Annexure
8	BG-1-0337	73750	13750	60000	Without recording details of Maintenance in VHB, Payment was released. Detail attached in Annexure
			Total	194110.75	

## POL consumption

From the sample of 17 vehicles except for few vehicle detailed below, IAU is in view that there is no trace of misuse of POL. This is because when we review the details of Total mileage covered by each vehicle till date, total fuel drawn and is compared with the average consumption almost all the average consumption of vehicle is in lying with their consumption statement and there is little variation which is acceptable. Moreover the system of having e-receipt attached with bills before passed for the payment is more effective control used in Thromde to reduce the POL misuse. Thus management need to issue office order to have compulsory e-receipt attached with bills before passed for the payment.

IAU observed that vehicle whose POL consumption is high from Environment and Engineering Division and also from old model vehicles (Table 2). Based on the evidence Gathered, IAU found that the nature of work and also diminishing value of vehicles are the factors contributing to increase in POL consumption.

Interval	Vehicle No	Current Km Reading	Previous Km Reading	Total KM Run	Total Fuel Drawn(Ltr)	Average Consumption (KM/Ltr)	Actual Consumption	fuel drawn as per fuel book	expenses
1st Interval	BG-1-A0664	16028	15643	385	160	4	2.41	160	9948.8
2nd Interval		16356	16028	328	160	4	2.05	160	10108.8
3rd Interval		16756	16356	400	160	4	2.50	160	10072.84
4th Interval		17132	16756	376	160	4	2.35	160	10262.9
5th Interval		17538	17132	406	160	4	2.71	150	9959.6
6th Interval		17959	17538	421	145	4	3.01	140	9948.9
7th Interval		18418	17959	459	145	4	3.26	141	9963.15
8th Interval		18829	18418	411	141	4	3.00	137	9983.45
9th Interval		19210	18829	381	137	4	2.72	140	6419.7
10th Interval		19643	19210	433	140	4	3.05	142	9937.5
11th Interval		20058	19643	415	152	4	2.82	147	10282.55
12th Interval		20913	20058	855	137	4	5.09	168	9945
13th Interval		21175	20913	262	168	4	1.54	170	9944.1
14th Interval		21872	21175	697	174	4	3.89	179	9991.78
15th Interval		22178	21872	306	179	4	1.85	165	9939.6
16th Interval		22074	22178	104	165	4	0.64	162	9958.14
17th Interval		22902	22074	828	162	4	2.53	327	19897.74
			<b>Total</b>	<b>7467</b>	<b>2645</b>	<b>4</b>	<b>2.67</b>	<b>2808</b>	<b>176564.6</b>

For instance vehicle No BG-1-A0664 is reported in this report as a red flag because as per the average consumption statement this particular vehicle should run 4 Km per liter but in actual this vehicle is running only 2.67 km per liter.

Example: 1<sup>st</sup>

intervalTotal Km

run = 385

Total fuel drawn as per fuel book = 160

litersAverage consumption = 4 Km/ ltr

1 liter = 4 Km

Total fuel drawn should be =  $385/4$

=96.25

liter Thus, 63.75 liters were drawn

more.

Therefore, IAU recommend the management to review the consumption statement of all vehicles in Thromde because during the review IAU observed the average consumption of vehicles are too low which IAU feel that it should be more and also this consumption statement should be revised after certain interval because of the diminishing value of the vehicles. (Annexure 2)

### Proper budget forecast plan need to formulated by concern division before budget allocation

One of the reasons for failing to meet the CD account of vehicle maintenance for current year is because there is no pre planning budget forecast for the vehicles of Thromde. Till now in Thromde vehicles budget are allocated based on adding 10% on the previous year's actual expenses incurred.

In consultation with the concerned official IAU came to know that the budget are allocated uniformly and lump sum to divisions for all the vehicles with reference to previous year's budget allocation ratio. Thus IAU came to conclusion that budgets are not allocated based on the model of vehicles.

Another reason for the exhaustion of current year resources was because new procured vehicles are sharing the budget of existing vehicles. During the investigation process IAU came to know that during the year Thromde procured new vehicles which budget appropriation need to be proposed and allocated but there was no proposal and till now these vehicles are sharing the budget of existing vehicles.

Therefore, IAU proposed henceforth budget of the vehicles should be forecast and allocated based on the model of vehicles. And during a year if there is new purchase of vehicles, concerned official need to propose new revised budget allocation for the CD, budget code 15.01 vehicle maintenance.

### Action taken Report

Internal Audit Report on the Fuel and Maintenance cost of Vehicles was presented in the 16<sup>th</sup> Thromde Council meeting. Based on the IA recommendation, the Tshogde decided that old Boleros could be removed and be replaced by Wagon R. For this, the AFD to get an approval from MoF. Plus, as an internal Control Mechanism, all drivers be made to sign MoU and also install CCTV in Motithang BOD. Tshogde also directed that henceforth, the budget will have to be forecast based on vehicle Model number. Even driver should maintain history book signed by three parties; the driver himself, immediate dealing officer and MTO. (Minutes attached for reference)



# THIMPHU THROMDEY

Printed date : 04/12/2018

Disbursement Voucher (Not Approved)

FAM - 4.5

Bank Account No. : 202.01/001/004-LC		Voucher No. : Date : 04/12/2018		
Name of Payee : M/s BOD		Cash Balance: 544,167.14		
Address : Tphu		Bank Balance: 75,654,272.19		
GRN/Bill No. :				
Particulars	Exp./Recovery Broad Head	Detailed Account Code & Name	Debit (Nu.)	Credit (Nu.)
Paid against fuel recoupment as per the list attached.	10.a Current	202.01/01/002/001.01/0001/15.02 Maintenance of Property - Vehicles	49,085.06	
	10.a Current	202.01/01/001/001.01/0001/15.02 Maintenance of Property - Vehicles	10,078.51	
	10.b Capital	202.01/01/003/013.08/4480/61.01 Capital Grants - Individuals/Non-Profit Orgs.	9,944.55	

Passed for Nu. **69,108.12** (Ngultrum sixty-nine thousand one hundred eight and twelve chhertum only)

Net Payment Nu. **69,108.12** (Ngultrum sixty-nine thousand one hundred eight and twelve chhertum only)

Prepared by :  
(Date, Name & Designation)

**Head of Finance**  
(Date, Name & Seal of Designation)

**Approving Officer.**  
(Date, Name & Seal of Designation)

Paid in Cash/by cheque No.

**946465**

Received payment  
Nu. **69,108.12**

Name, Signature & Date.

Cashier.  
(Date & Name)



	Vehicle #	VEHICLE TYPE	BALANCE AMOUNT AS PER SUPPLY BOOK	AMOUNT TO BE RECOUPED	BOOK BALANCE	REMARKS
1	BG-1-A0723	Eccher	55.45	9,944.55	10,000.00	Landfill
2	BG-1-A0737	Compactor	43.25	19,956.75	20,000.00	Solid waste
3	BG-1-0167	Hilux	3.59	9,996.41	10,000.00	Environment
4	BG-1-A0014	Tractor	186.50	9,813.50	10,000.00	Environment
5	BG-1-0322	water tanker	681.60	9,318.40	10,000.00	Environment
6	BG-1-1073	Hilux	(78.51)	10,078.51	10,000.00	Education
		<b>Total</b>	<b>102.29</b>	<b>69,108.12</b>	<b>30,000.00</b>	

AFD		10,078.51
Environment		49,085.06
Engineering		
UPD		
DCD		
Landfill		9,944.55
Engineering( Road resurfacing & junction improvement)		
Road widening at D/zam		
Resurfacing & Junction Improvement		
Engineering(Royal Command work)		
Maint. Of Thromde Roads		
Const. of sewer line network for upper Taba		
Chardi Thai PM Visit		
<b>Total:</b>		<b>69,108.12</b>

THIMPHU CITY CORPORATION  
Disbursement Voucher

FAM-4.5

Bank Account No.: 100891796

Voucher No.: 03  
Date: 07/18

Name of Payee: M/s B & B DRC  
Address: .....

Cash Balance: .....


Bank Balance: .....

GRN/Bill No.: .....


Particulars	Exp./Recovery Broad Head	Detailed Account Code & Name	Debit (Nu.)	Credit (Nu.)
paid against renewal fee & fitness fee as attached.	18.2	15.02	32,015	(Engineering)

Passed for Nu. 32,015

Net Payment Nu. 32,015

Prepared by:   
(Date, Name & Designation)

Head of Finance  
(Date, Name & Seal of Designation)

  
Approving Officer.  
(Date, Name & Seal of Designation)

Paid in Cash/by cheque No. 472436

Received payment  
Nu.

Name, Signature & Date.

Cashier.  
(Date & Name)



NOTE SHEET

101/TT/VEH/2018-2019/ 3263

Date: 3/7/18

Sub: Approval for Nu. 32,015.00 as an Advance for Annual Renewal of Blue Book.

An approval may kindly be accorded for the above cited amount being payable to RSTA, Thimphu for annual renewal of Blue book and Fitness fee for the following vehicles:-


	<u>Renewal Fee</u>	<u>Fitness Fee</u>
1. Eng BG-1-A0690 (Cess Pool)	-Nu. 6000.00	Nu. 100.00
2. " BG-1-A0725 (Backhoe Loader)	-Nu. 5000.00	Nu. 100.00
3. BG-1-0382 (Nissan Compactor)	-Nu. 3800.00	Nu. 75.00
4. BG-1-0383 (Nissan Compactor)	-Nu. 3800.00	Nu. 75.00
5. BG-1-0384 (Mitsubishi Compactor)	-Nu. 3800.00	Nu. 75.00
6. BG-1-A0691 (Tractor)	-Nu. 2000.00	Nu. 60.00
7. BG-1-A0692 (Tractor)	-Nu. 2000.00	Nu. 60.00
8. Eng BG-1-A1881 (Hilux)	-Nu. 1500.00	Nu. 60.00
9. APD BG-1-A1882 (Hilux)	-Nu. 1500.00	Nu. 60.00
10. " BG-1-1073 (Hilux)	-Nu. 1500.00	Nu. 60.00
11. Eng BG-1-A0617 (Scooter)	-Nu. 350.00	Nu. 40.00
Total Nu.	<u>31250.00</u>	<u>765.00</u>

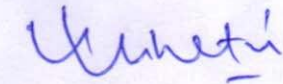
(Thirty Two Thousand & Fifteen) only

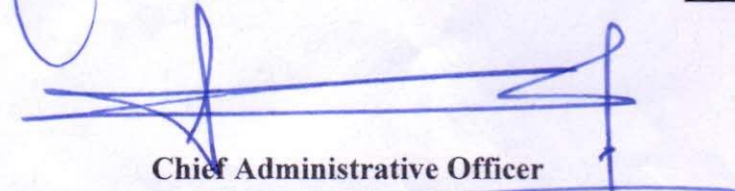
32,015/-

Therefore, the cheque may kindly be issue in favour of Department of Revenue and Custom (DRC), Thimphu for the same.

Submitted for kind approval please.

  
Mechanical Transport Officer  
Thimphu Thromde

  
Sr. Accounts Officer  
Thimphu Thromde

  
Chief Administrative Officer  
Thimphu Thromde

Engi - 13,150/-  
Env - 15,745  
APD - 3120  
32,015



**THIMPHU THROMDEY**

ed date : 23/07/2018

Disbursement Voucher (Not Approved)

FAM - 4.5

Bank Account No. : 202.01/001/004-LC			Voucher No. : Date : 23/07/2018	
Name of Payee : DRC			Cash Balance:	51,264.00
Address : Tphu			Bank Balance:	183,353,157.40
GRN/Bill No. :				
Particulars	Exp./Recovery Broad Head	Detailed Account Code & Name	Debit (Nu.)	Credit (Nu.)
Paid against annual renewal of blue book as per the list attached	10.a Current	202.01/01/001/001.01/0001/15.02 Maintenance of Property - Vehicles	3,120.00	
	10.a Current	202.01/01/002/001.01/0001/15.02 Maintenance of Property - Vehicles	15,745.00	
	10.a Current	202.01/01/003/001.01/0001/15.02 Maintenance of Property - Vehicles	13,150.00	

Passed for Nu. **32,015.00** (Ngultrum thirty-two thousand fifteen Only)Net Payment Nu. **32,015.00** (Ngultrum thirty-two thousand fifteen Only)

Prepared by :

(Date, Name &amp; Designation)

**Head of Finance**  
(Date, Name & Seal of Designation)**Approving Officer.**  
(Date, Name & Seal of Designation)

Paid in Cash/by cheque No.

Received payment  
Nu. **32,015.00**Cashier.  
(Date & Name)

Name, Signature &amp; Date.

## THIMPHU THROMDEY

Printed date : 16/08/2018

Disbursement Voucher (Not Approved)

FAM - 4.5

Bank Account No. : 202.01/001/004-LC		Voucher No. : Date : 16/08/2018		
Name of Payee : M/s Dhrodhen Enterprise		Cash Balance: 43,857.61		
Address : Tphu		Bank Balance: 111,062,280.11		
GRN/Bill No. :				
Particulars	Exp./Recovery Broad Head	Detailed Account Code & Name	Debit (Nu.)	Credit (Nu.)
Paid against bill # 180 dt. 13/7/18 as attached.	10.a Current	202.01/01/003/001.01/0001/15.02 Maintenance of Property - Vehicles	120,000.00	
	5 Revenue Receipts/Remittances.	/86.02 Tax Deducted at Source		2,400.00

Passed for Nu. 120,000.00 (Ngultrum one hundred twenty thousand Only)

Net Payment Nu. 117,600.00 (Ngultrum one hundred seventeen thousand six hundred Only)

Prepared by :  
(Date, Name & Designation)Head of Finance  
(Date, Name & Seal of Designation)Approving Officer.  
(Date, Name & Seal of Designation)

Paid in Cash/by cheque No. 508131

Received payment  
Nu. 117,600.00Cashier.  
(Date & Name)

Name, Signature &amp; Date.



# DEPOSIT FORM

BB-61

Date

17082018

Deposit this Cash/Cheque to Savings/Current/Recurring/Loan A/c./Others:

Thimphu

100224336

Mrs. Mrs. Dhrachan, Entrepreneur

One hundred Seventeen Thousand Six hundred

Rupees (in words)

L.M. Tullany

Depositor's Name

Depositor's Signature

Contact No.

17327868

CID No.

TPN No.

Manager's Signature

Employee ID

Cashier's Signature

Employee ID

Cheque / Draft No.	Denominations		Total Amount	
	Nu./INR	Nu./INR	Ch.	
508131	1000x	17,600	17	
	500x			
	100x			
	50x			
	20x			
	10x			
	5x			
	1x			
	Coins			
Total		17,600	17	

17 AUG 2018

TRANSFER

17,600



**DhroDhen Enterprise****DAGAPELA : DAGANA**Post Box No. 415, 2 Kalu Rimpoche Bldg., Pelkhil Lam,  
Phuentsholing, Chukha : Bhutan

Sl. No.

180

Date :

13/7/18

Name :

MTO

Address :

Thimphu Thromde

SL. NO.	PARTICULARS	QNTY.	RATE	AMOUNT NU.	CH.
	Pre Fabricated Insulated Sky lift Bucket; 200 ltrs Capacity, Shocking PO attached	2 nos	60,000/-	120,000 = 10	
	Verified for Nu..... History Book No..... Page no.....	48	120,000/-		
	TPN DAB 09135				
	Asst. Mechanical Transport Officer Thimphu Thromde Thimphu, Bhutan				
				TOTAL:	120,000 = 10

Naultrum in Words

one lakh twenty  
four thousand

only.

2.1. - 2400/-

E &amp; O E

For DhroDhen Enterprise

10/8/18



ཐིམ་ཕུ་ཐར་མ་  
ཡིག་ཁྲིམ་ཁང་  
ཐིམ་ཕུ་ ༡༡༠༠༡ འབྲུག་



Thimphu Thromde  
Post Box No - 215  
Thimphu-11001: Bhutan



Ref.no. 105/TT/Veh/2018-2019/ 3426

10/07/18

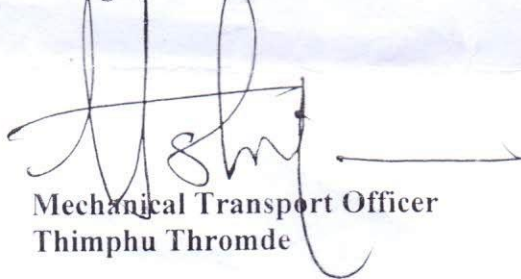
To  
M/s. Dhrodhen Enterprise  
Phuentsholing

Sub: Work Order.

Kindly arrange to supply the following item for our Utility Vehicle bearing registration no. BG-1-0337 (Sky Jacker) urgently for preparation of Chadri for the upcoming of Thai Prime Minister visit to Thimphu, Bhutan.

1. Pre-Fabricated Insulated Sky Lift Bucket,  
Capacity 200kgs with shockproof } - 1no. @Nu.60, 000/-

Chargeable to Electrical.

  
Mechanical Transport Officer  
Thimphu Thromde

CC: Executive Secretary, TT for kind information  
Senior Accounts Officer, TT for kind information  
Guard file.

10/8/18





ཐིམ་ཕུ་ཐར་མོ་  
ཡིག་ཁྲིམ་ཡང་ལྟལ།  
ཐིམ་ཕུ་ ༡༡༠༠༡ འབྲུག་།



Thimphu Thromde  
Post Box No - 215  
Thimphu-11001: Bhutan



DE/TT/2018/ 14

Ref.no. 105/TT/Veh/2018-2019/ 3425

10/07/18

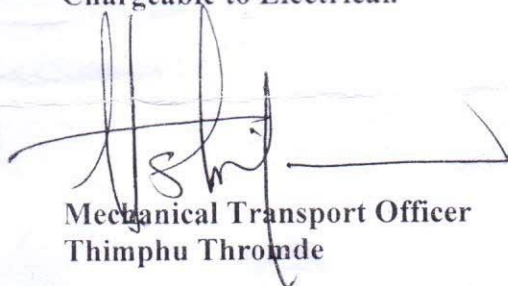
To  
M/s. Dhrodhen Enterprise  
Phuentsholing

Sub: Work Order.

Kindly arrange to supply the following item for our Utility Vehicle bearing registration no. BG-1-A0597 (Sky Jacker) urgently for preparation of Chadri for the upcoming of Thai Prime Minister visit to Thimphu, Bhutan.

1. Pre-Fabricated Insulated Sky Lift Bucket,  
Capacity 200kgs with shockproof } - 1no. @Nu.60, 000/-

Chargeable to Electrical.

  
Mechanical Transport Officer  
Thimphu Thromde

CC: Executive Secretary, TT for kind information  
Senior Accounts Officer, TT for kind information  
Guard file.



ཨ། འགྲོ་དོན་ཚོང་འབྲེལ་ཁང།

# DHIRODHEN ENTERPRISE

Post Box No.: 415, Kalu Rinpoche Building  
PELKHIL LAM, PHUENTSHOLING THROMDE

DE/TT/2018/ 148

13-07-2018

THE MECHANICAL TRANSPORT OFFICER,  
THIIMPHU THROMDE.

SUBJECT – SUBMISSION OF BILL

Sir,

Please find attached herewith a bill no. 180 dated the 13-07-2018 amounting to Nu.120,000/= (one lakh twenty thousands) only raised against your Work Order nos. 105/TT/Veh/2018-2019/ 3425 and 105/TT/Veh/2018-2019/ 3426 dated the 10-07-2018 respectively.

You are requested to release the payment at the earliest.

We thank you for the valuable order and look forward to be of service in the future also.

Thanking You,

Yours Sincerely,

Gyaltsen Dukpa  
DhroDhen Enterprise  
Bhutan





ཐིམ་ཕུག་ཐྲོམ་དངེ  
ཡིག་གྲོམ་ཁང་།  
ཐིམ་ཕུག་ ༡༡༠༠༡ འབྲུག་།



**Thimphu Thromde**  
Post Box No - 215  
Thimphu-11001: Bhutan



101/TT/Veh/2018-2019/ 3424

09/07/18

Note Sheet

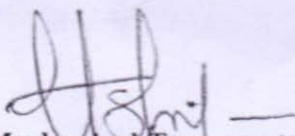
**Sub: Approval for Purchasing of Sky Lift Safety Box for Sky Jackers.**

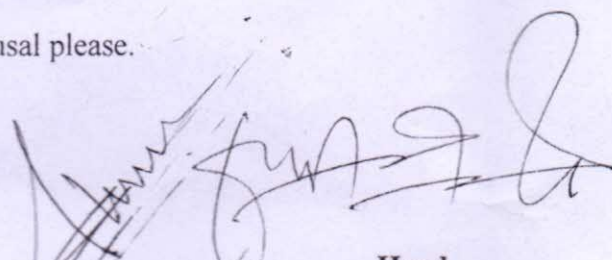
This is to appraise that the Sky Jacker bearing registration no.BG-1-A0597 (2008 Model) and BG-1-0337 (2001 Model) mandated for maintenance of street light and other activities within Thimphu City has become risky for the users due to damage of sky lift boxes which are now beyond repair despite the repeated maintenance been carried out earlier. As such, the new replacement is only resort to resume back for the normal duty because of the safety measures.

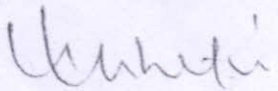
Therefore, it is proposed for purchase of new boxes for urgent replacement. We have explored for the same with many suppliers but only Ms. Dhrodhen Enterprise, Phuentsholing, is willing to supply since they have supplied the similar truck in rest of the Thromdes and Dzongkhags.


1. Sky Lift Insulated Bucket - 2nos.@Nu.60000/-

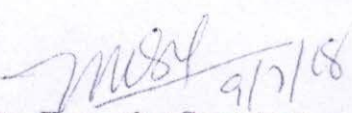
Submitted for your kind approval and further perusal please.

  
**Mechanical Transport Officer**  
**Thimphu Thromde**

  
**Head**  
**Electrical Section**

  
**Senior Accounts Officer**  
**Thimphu Thromde** 9/7/18

  
**Chief Administrative Officer**  
**Thimphu Thromde**

  
**Offtg. Executive Secretary**  
**Thimphu Thromde** 9/7/18

Interval	Vehicle No	Current Km Reading	Previous Km Reading	Total KM Run	Fuel Draw	Average	Actual	fuel drw	expenses
1st Interval	BG-1-A0734 (Isuzu compactor)	125973	125303	670	320	2.5	2.1	320	20080
2nd Interval		126735	125973	762	320	2.5	2.4	320	14786.4
3rd Interval		127303	126735	568	320	2.5	1.8	320	20112
4th interval		127746	127303	443	320	2.5	1.4	320	20076
5th interval		128560	127746	814	320	2.5	2.7	307	19681.23
6th interval		129427	128560	867	307	2.5	2.7	320	21540
7th interval		129985	129427	558	320	2.5	2.3	240	16452.8
8th interval		130477	129985	492	211	2.5	2.1	237	16468.62
9th interval		131148	130477	671	278	2.5	2.1	320	23068.8
10th interv		131616	131148	468	208	2.5	1.7	282	20248.1
11th interv		132071	131616	455	330	2.5	1.5	296	19717.12
12th interv		132651	132071	580	296	2.5	1.7	332	19985.95
13th interv		133232	132651	581	253	2.5	2.3	253	14859
14th interv		133661	133232	429	260	2.5	1.7	260	24032.8
15th interv		134362	133661	701	350	2.5	2.1	330	19134.2
16th interv		134866	134362	504	330	2.5	2.0	250	15060
17th interv		135490	134866	624	340	2.5	1.8	340	16692.23
			<b>ToTal</b>	<b>10187</b>	<b>5083</b>	<b>2.5</b>	<b>2.0</b>	<b>5047</b>	<b>321995.3</b>

2

Interval	Vehicle No	Current Km	Previous K	Total KM	Total Fuel	Average	Actual	fuel drw	expenses
1st Interval	BG-1-0322	105165	104667	498	255	2	2.0		
2nd Interval		105400	105165	235	120	2	2		
3rd Interval		105682	105400	282	140	2	2		
4th interval		105967	105682	285	140	2	2		
5th interval		106217	105967	250	125	2	2		
6th interval		106454	106217	237	140	2	1.7		
7th interval		106742	106454	288	140	2	2.1		
8th interval		107012	106742	270	140	2	1.9		
9th interval		107317	107012	305	140	2	2.2		
10th interv		107596	107317	279	140	2	2		
11th interv		107888	107596	292	140	2	2.1		
12th interv		108172	107888	284	140	2	2		
13th interv		108459	108172	287	140	2	2.1		
			<b>Total</b>	<b>3792</b>	<b>1900</b>	<b>2</b>	<b>2.0</b>		

3

Interval	Vehicle No	Current Km	Previous K	Total KM	Total Fuel	Average	Actual	fuel drw	expenses
1st Interval		371885	371122	763	127	6	4.7	162	10048.55
2nd Interval		372830	371885	945	157		5.9	160	9936.1
3rd Interval		373769	372830	939	155	6	5.9	158	9982.44
4th interval		374746	373769	977	163	6	6.1	159	9940.68
5th interval		375704	374746	958	154	6	6.1	157	9952.23
6th interval		376655	375704	951	152	6	6.2	154	9993.06
7th interval		377562	376655	907	149	6	4.6	198	9988.38
8th interval		378461	377562	899	149	6	6.2	145	9935.9

9th interval	BG-1-0167	379331	378461	870	145	6	6.2	141	9928.85
10th interv		380177	379331	846	141	6	6.2	137	9980.45
11th interv		380939	380177	762	127	6	5.5	139	9993.87
12th interv		381827	380939	888	148	6	6.1	145	9993.25
13th interv		382703	381827	876	146	6	5.7	153	9996.41
14th interv		383921	382703	1218	203	6	7.4	164	9945.6
15th interv		384845	383921	924	154	6	5.3	175	10001.5
16th interv		385955	384845	1110	185	6	6.3	177	9880.14
17th interv		386747	385955	792	132	6	5.0	160	9161.6
18th interv		387713	386747	966	116	6	6.0	161	9382.76
19th interv		388643	387713	930	155	6	6.0	155	9337
20th interv		389603	388643	960	160	6	6.0	160	9835.2
21st interv		390533	389603	930	155	6	6.0	155	9839.75
			<b>Total</b>	<b>19411</b>	<b>3173</b>	<b>6</b>	<b>5.9</b>	<b>3315</b>	<b>207053.7</b>

4

Interval	Vehicle No	Current Km	Previous K	Total KM	Total Fue	Average	Actual	fuel drv	expenses
1st Interval	BG-1-A0636	77353	76928	425	170	2.5	2.4	175	10884.35
2nd Interval		77755	77353	402	175	2.5	2.6	153	10825.5
3rd Interval		78141	77755	386	160	2.5	2.4	160	10108.8
4th Interval		79048	78141	907	160	2.5	5.7	160	10062.6
5th Interval		79941	79543	398	160	2.5	2.5	160	10064.1
6th Interval		80295	79941	354	156	2.5	2.3	156	10122.74
7th Interval		80579	80295	284	141	2.5	2.0	141	9708.92
8th Interval		80971	80579	413	141	2.5	2.9	141	14765.01
9th Interval		81349	80971	378	141	2.5	2.6	145	10563.25
10th Interv		81730	81349	381	145	2.5	2.6	145	10342.85
11th Interv		82069	81730	339	145	2.5	2.3	145	10127.25
12th Interv		82409	82069	340	145	2.5	2.3	145	9846.85
13th Interv		82872	82409	463	160	2.5	2.9	160	9081
14th Interv		83178	82872	306	170	2.5	1.8	170	11130.6
15th Interv		83681	83178	503	160	2.5	3.1	160	9835.2
			<b>Total</b>	<b>6279</b>	<b>2329</b>	<b>2.5</b>	<b>2.7</b>	<b>2316</b>	<b>157469</b>

5

Interval	Vehicle No	Current Km	Previous K	Total KM	Total Fue	Average	Actual	fuel drv	expenses
1st Interval	BG-1A-0690	61029	60654	375	150	2.5	1.9	199	13148.98
2nd Interval		61801	61455	346	149	2.5	1.4	249	9988.11
3rd Interval		62155	61801	354	156	2.5	2.3	156	3633.84
4th Interval		62596	62155	441	154	2.5	2.9	154	10316.16
5th Interval		62935	62596	339	136	2.5	2.6	132	9952.84
6th Interval		63667	63337	330	137	2.5	1.2	273	19612.12
7th Interval		63975	63667	308	130	2.5	1.8	168	12133.7
8th Interval		64321	63975	346		2.5	3.5	100	6727
9th Interval		64710	64321	389	153	2.5	2.5	153	9328.41
10th Interv		65189	64710	479	157	2.5	3.1	157	10238.55
11th Interv		65593	65189	404	165	2.5	1.7	231	12989.46

12th Interv		65986	65593	393	166	2.5	3.9	100	5726
13th Interv		66389	65986	403	169	2.5	2.4	169	10288.94
14th Interv		66920	66389	531	155	2.5	3.4	155	10096.2
			<b>Total</b>	<b>5438</b>	<b>1977</b>	<b>2.5</b>	<b>2.5</b>	<b>2396</b>	<b>144180.3</b>

6

Interval	Vehicle No	Current Km	Previous K	Total KM	Total Fuel	Average	Actual	fuel drw expenses	
1st Interval	BG-1-0628	97733	96928	805	190	4	4.2		
2nd Interval		98390	97733	657	190	4	3.5		
3rd Interval		98879	98390	489	170	4	2.9		
4th Interval		99335	98879	456	170	4	2.7		
5th Interval		100025	99335	690	157	4	4.4		
6th Interval		100634	100025	609	149	4	4.1		
7th Interval		101187	100634	553	138	4	4.0		
8th Interval		101806	101187	619	152	4	4.1		
9th Interval		102406	101806	600	149	4	4.0		
10th Interv		102946	102406	540	175	4	3.1		
11th Interv		103795	102946	849	188	4	4.5		
12th Interv		104217	103795	422	115	4	3.7		
13th Interv		104655	104217	438	160	4	2.7		
			<b>Total</b>	<b>7727</b>	<b>2103</b>	<b>4</b>	<b>3.7</b>		

7

Interval	Vehicle No	Current Km	Previous K	Total KM	Total Fuel	Average	Actual	fuel drw expenses	
1st Interval	BG-1-A0014	1978	1939.8	38.2	108	2.5	2.3		
2nd Interval		2028	1978	50	150	2.5	2.08	150	9355.5
3rd Interval		2073	2028	45	150	2.5	2.14	150	9378
4th Interval		2134	2073	61	150	2.5	1.7	150	9465
5th Interval		2194	2134	60	150	2.5	1.9	150	9508.5
6th Interval		2249	2194	55	150	2.5	1.81	150	28351.5
7th Interval		2315	2249	66	145	2.5		145	9935.9
8th Interval		2368	2315	53	150	2.5		150	10584.5
9th Interval		2424	2368	56	138	2.5		138	9995.54
10th Interv		2481	2424	57	142	2.5		142	9974.3
11th Interv		2541	2481	60	150	2.5		150	9813.5
12th Interv		2602	2541	61	200	2.5		150	9145.5
13th Interv		2672	2602	70	175	2.5		175	9968
14th Interv		2743	2672	71	178	2.5		178	9976.28
15th Interv		2807	2743	64	173	2.5		173	9974
16th Interv		2871	2807	64	163	2.5		163	9958
								159	9990
			<b>Total</b>	<b>931.2</b>	<b>2472</b>	<b>2.5</b>		<b>2314</b>	<b>175374</b>

8

Interval	Vehicle No	Current Km	Previous K	Total KM	Total Fuel	Average	Actual	fuel drw expenses	
1st Interval	BG-1-A0006	3538	3353	185	400	2		400	24644
2nd Interval		3757	3538	219	600	2		600	36966
3rd Interval		3953	3757	196	400	2		400	25356
4th Interval		4050	3953	97	300	2		300	20696
5th Interval		4129	4050	79	400	2		400	28836

6th Interval		4265	4129	136	400	2		400	28054.76
7th Interval		4514	4265	249	516	2		516	31472
			Total	1161	<b>3016</b>	2	0.38	<b>3016</b>	<b>196024.8</b>

9

Interval	Vehicle No	Current Km	Previous K	Total KM	Total Fuel	Average	Actual	fuel drv	expenses
1st Interval	BG-1-A0724	78712	73087	625	139	4.5	3.79	165	10228.35
2nd Interval		79457	78712	745	165	4.5	4.52	165	10424.7
3rd Interval		80200	79457	743	165	4.5	4.50	165	3438.6
4th Interval		80945	80200	745	165	4.5	4.52	165	10459.35
5th Interval		81689	80945	744	165	4.5	4.89	152	9998.94
6th Interval		82389	81689	700	152	4.5	4.83	145	9994.4
7th Interval		83044	82389	655	145	4.5	4.55	144	9996.48
8th Interval		83709	83044	665	144	4.5	4.85	137	9939.41
9th Interval		84329	83709	620	137	4.5	4.43	140	9986.2
10th Interv		84908	84329	579	128	4.5	3.89	149	9979.89
11th Interv		85705	84908	797	161	4.5	4.86	164	9999.08
12th Interv		86445	85705	740	164	4.5	4.48	165	9849.95
13th Interv		87188	86445	743	165	4.5	4.50	165	6213.35
14th Interv		87933	87188	745	165	4.5	4.52	165	9447.9
15th Interv		88676	87933	743	165	4.5	4.50	165	10007.25
16th Interv		89428	88676	752	165	4.5	4.56	165	10142.55
			Total	<b>11341</b>	<b>2490</b>	<b>4.5</b>	<b>4.51</b>	<b>2351</b>	<b>150106.4</b>

10

Interval	Vehicle No	Current Km	Previous K	Total KM	Total Fuel	Average	Actual	fuel drv	expenses
1st Interval	BG-1-A0664	16028	15643	385	160	4	2.41	160	9948.8
2nd Interval		16356	16028	328	160	4	2.05	160	10108.8
3rd Interval		16756	16356	400	160	4	2.50	160	10072.84
4th Interval		17132	16756	376	160	4	2.35	160	10262.9
5th Interval		17538	17132	406	160	4	2.71	150	9959.6
6th Interval		17959	17538	421	145	4	3.01	140	9948.9
7th Interval		18418	17959	459	145	4	3.26	141	9963.15
8th Interval		18829	18418	411	141	4	3.00	137	9983.45
9th Interval		19210	18829	381	137	4	2.72	140	6419.7
10th Interv		19643	19210	433	140	4	3.05	142	9937.5
11th Interv		20058	19643	415	152	4	2.82	147	10282.55
12th Interv		20913	20058	855	137	4	5.09	168	9945
13th Interv		21175	20913	262	168	4	1.54	170	9944.1
14th Interv		21872	21175	697	174	4	3.89	179	9991.78
15th Interv		22178	21872	306	179	4	1.85	165	9939.6
16th Interv		22074	22178	104	165	4	0.64	162	9958.14
17th Interv		22902	22074	828	162	4	2.53	327	19897.74
			Total	<b>7467</b>	<b>2645</b>	<b>4</b>	<b>2.67</b>	<b>2808</b>	<b>176564.6</b>

11

Interval	Vehicle No	Current Km	Previous K	Total KM	Total Fuel	Average	Actual	fuel drv	expenses
		1413.1	1353.1	60	150	2.5		150	9241.5
		1473.1	1413.1	60	150	2.5		150	9320
		1523.1	1473.1	50	150	2.5		150	9477

	BG-1-A0013	1583.1	1523.1	60	150	2.5		150	9378
		1643.1	1583.1	60	150	2.5		150	9465
		1704.4	1643.1	61.3	150	2.5		150	9658.5
		1764.4	1704.4	60	150	2.5		146	9945
		1824.4	1764.4	60	146	2.5		148	10274.16
		1879.4	1824.4	55	148	2.5		139	9990.87
		1930.9	1879.4	51.5	139	2.5		147	9944.55
		1996.4	1930.9	65.5	147	2.5		150	8954.5
		2079.4	1996.4	83	200	2.5		200	11230.5
		2159.4	2079.4	80	200	2.5		173	9974.52
		2228.9	2159.4	69.5	173	2.5		165	9158.5
			<b>Total</b>	<b>875.8</b>	<b>2203</b>	<b>2.5</b>		<b>2168</b>	<b>136012.6</b>

12

Interval	Vehicle No	Current Km	Previous K	Total KM	Total Fuel	Average	Actual	fuel drv	expenses
	BG-1-A0004							2680	173352.7
		7126	6925	201	400	2			
		7326	7126	200	500			500	28309
		7528	7326	202	400			400	22904
		7868	7528	340	600			600	36040
								<b>4180</b>	<b>260605.7</b>

13

Interval	Vehicle No	Current Km	Previous K	Total KM	Total Fuel	Average	Actual	fuel drv	expenses
	BG-1A-0737	217006	216438	568	317	2.5	2.40	237	19885.49
		217554	217006	548	315	2.5	2.28	240	19943.39
		218392	217554	838	301	2.5	2.78	301	15832
		218999	218392	607	284	2.5	2.14	283	19985.36
		219713	218999	714	288	2.5	2.59	276	19849.35
		220450	219713	737	265	2.5	2.63	280	19972.4
		221026	220450	576	286	2.5	2.58	223	19956.75
		221989	221026	963	302	2.5	3.14	307	18423.65
		222791	221989	802	375	2.5	2.23	360	21185.4
		223368	222791	577	372	2.5	1.60	360	20383.2
		224117	223368	749	367	2.5	2.36	317	19096.08
		224868	224117	751	335	2.5	2.28	330	20691.45
			<b>Total</b>	<b>8430</b>	<b>3807</b>	<b>2.5</b>	<b>2.42</b>	<b>3514</b>	<b>235204.5</b>

14

Interval	Vehicle No	Current Km	Previous K	Total KM	Total Fuel	Average	Actual	fuel drv	expenses
	BG-1A-0692	5900.9	5852.9	48	150	2		150	9320
		5970.4	5900.9	69.5	150	2		150	9444
		6044.9	5970.4	74.5	150	2		150	9465
		6117.4	6044.9	72.5	150	2		150	9658.5
		6204.4	6117.4	87	150	2		150	10056.5
		6279.4	6204.4	75	150	2		144	9996.48
		6351.4	6279.4	72	144	2		138	9995.54
		6420.4	6351.4	69	138	2		142	9974.3
		6492.4	6420.4	72	142	2		150	9479.5



		6563.9	6492.4	71.5	150	2		150	8763.5
		6662.4	6563.9	98.5	200	2		177	9946.64
		6755.9	6662.4	93.5	177	2		170	9942.8
		6844.9	6755.9	89	170	2		200	12392.5
				992	2021			2021	128435.3

15

Interval	Vehicle No	Current Km	Previous K	Total KM	Total Fue	Average	Actual	fuel drw	expenses
	BG-1-0399	268031	267846	185	160	4	1.03	180	11089.8
		268487	268031	456	180	4	2.92	156	9812.52
		269044	268487	557	156	4	3.50	159	9940.68
		269609	269044	565	159	4	3.14	180	11410.2
		270419	269609	810	210	4	5.26	154	10893.06
		270914	270419	495	124	4	3.28	151	9995.42
		271519	270914	605	151	4	3.44	176	12100
		272223	271519	704	176	4	4.99	141	9963.15
		272830	272223	607	151	4	4.40	138	9995.54
		273347	272830	517	128	4	3.69	140	9986.2
		273855	273347	508	150	4	3.46	147	9944.55
		274448	273855	593	147	4	3.62	164	9999.08
		275095	274448	647	164	4	3.66	177	9999.84
		275807	275095	712	177	4	4.05	176	9948.16
		276510	275807	703	176	4	4.04	174	9963.24
		277169	276510	659	174	4	4.25	155	9417.15
		277744	277169	575	152	4	3.38	170	10605
				<b>6830</b>	<b>1594</b>	<b>4</b>	<b>3.65</b>	<b>1758</b>	<b>111921.9</b>

4.28

16

Interval	Vehicle No	Current Km	Previous K	Total KM	Total Fue	Average	Actual	fuel drw	expenses
	BG-1-1210	269945	269414	531	150	6	3.5	150	9320
		270808	269945	863	144	6	6.0	144	9002.88
		271668	270808	860	145	6	5.9	145	9254.94
		272534	271668	866	150	6	5.8	150	9733.5
		273425	272534	891	150	6	6.0	148	9920.26
		274300	273425	875	148	6	6.1	144	9931.48
		275156	274300	856	144	6	6.1	140	10027.5
		275994	275156	838	140	6	6.0	140	9986.2
		276835	275994	841	140	6	5.8	145	9993.25
		277687	276835	852	145	6	5.7	150	9479.5
		278582	277687	895	150	6	6.0	150	9991.7
		279694	278582	1112	188	6	6.3	176	9957.32
		280744	279694	1050	176	6	5.9	177	9991.02
		281785	280744	1041	177	6	6.1	171	10003
		282497	281785	712	121	6	4.7	150	9159
		283332	282497	835	145	6	5.7	128	9935.75
			<b>Total</b>	<b>13918</b>	<b>2413</b>	<b>6</b>	<b>5.7</b>	<b>2408</b>	<b>155687.3</b>

17

Interval	Vehicle No	Current Km	Previous K	Total KM	Total Fue	Average	Actual	fuel drv	expenses
	BG-1-1211	256993	256467	526	87	6	6.05	87	5360.07
		257449	256993	456	80	6	5.70	80	5054.4
		257932	257449	483	79	6	6.11	79	4961.52
		258444	257932	512	80	6	6.40	80	7156.86
		259442	258927	515	79	6	6.52	79	5075.31
		260360	<b>259922</b>	438	73	6	6.00	73	5031.26
		260737	260360	377	72	6	5.24	72	1874.34
		261179	260737	442	72	6	6.14	72	5152.59
		261578	261179	399	72	6	5.96	67	4812.55
		261983	261578	405	70	6	5.79	70	4993.1
		262423	261983	440	70	6	6.29	70	4827.5
		263368	<b>262906</b>	462	77	6	6.00	77	4694.69
		263860	263368	492	82	6	6.00	82	4827.64
		264392	263860	532	92	6	5.78	92	7378.66
		264940	264392	548	88	6	6.23	88	4912.32
		265488	264940	548	90	6	6.09	90	5095.8
		265970	265488	482	87	6	5.54	87	4981.62
		266520	265970	550	85	6	6.47	85	5120.4
		266982	266520	462	77	6	6.00	77	4733.19
		267462	266982	480	80	6	6.00	80	5076
				<b>9549</b>	<b>1592</b>	<b>6</b>	<b>6.01</b>	<b>1587</b>	<b>101119.8</b>

**Decision**

The *Tshogde* approved the proposal of decommissioning the maturation pond and use for soil dumping and plantation. The plastic from underneath will have to be removed.

**Action – ADM PIU****Agenda 16.28 - Internal Audit report on fuel and maintenance cost of vehicles**

The Chief ADM Officer informed that as per the previous *Tshogde*'s decision, a team comprising Motithang and Taba *Thuemis*, Chief ADM Officer, DCAO and Internal Auditor has carried out an internal audit for the high cost incurred for vehicle POL and maintenances. The Internal Audit presented to the *Tshogde* the findings of the internal audit. The sample include 29 numbers of pool vehicle.

1<sup>st</sup> Key Finding– The expense incurred for vehicle maintenance was found genuine except for few discrepancies.

2<sup>nd</sup> - from sample, 80% of the vehicle are those vehicles for which the salvage values are more than 11 years. The committee recommends that *Thromde* to come up with clear rules and regulations for disposal of old properties as per the existing laws.

3<sup>rd</sup> - Another finding was most of the 2017-2018 bills are being cleared from 2018-2019 budget.

4<sup>th</sup> - there was a mismatch between records in vehicle history book and the statement of expenditure of FY 2018-2019. Henceforth, the accounts Official should not pass the payment before it is updated in the vehicle history book.

5<sup>th</sup> - POL consumption - there was no misuse of POL since vehicles are in line with their consumption rate. E-receipt is found to be an effective control mechanism.

The committee explained that there has to be proper budget forecast plan and need to formulate by concern division before allocation. Also new vehicles procured in FY2018-2019 also used the already approved budget. Therefore, a budget will have to be forecast based on the model of the vehicles.

The Chair and the members appreciated the work carried out the team. He informed that e-receipt cannot be trusted since we never know whether the fuel is used for office vehicle or some other vehicles or jerrycan.

**Decision**

Based on the team's recommendations, the *Tshogde* decided that old Boleros could be removed and be replaced by WagonR. For this, the AFD to get an approval from MoF. Plus, as an internal control mechanism, all drivers be made to sign MoU and also install CCTV in Motithang BOD. *Tshogde* also directed that henceforth, the budget will have to be forecast based on vehicle model number. Even driver should maintain history book signed by three parties; the driver himself, immediate dealing officer and MTO.

**Action** – AFD/MTO

**Agenda 16.29 - Expenditure recovery for Steel Plate in Crematorium**

The Chief ENV Officer informed that procurement of steel plate in crematorium along with electrical incinerator has been pointed out Audit as an additional thing procured which was not in the agreement. Therefore, there is an audit memo amounting to \$ 4000. He informed that as per the payment agreement, the payment has to be done on installment basis and final 5% is still not released to the supplier. Therefore, the audit payment amounting to Nu 268320 (USD 4000 @ 67.08) can be paid from this 5% balance money and the remaining amount (Nu 305214 or USD 4550 @67.08) will be paid to the supplier later.

**Decision**

The *Tshogde* decided and approved the deduction of USD 4000 or Nu 268320 from the 5% balance money to make a payment to audit from the reserve fund so that the audit memo could be dropped.

**Action** - ENV Division/Accounts Section

**Agenda 16.30 – AOB**

1. Budget Officer informed that all government agencies are required to form finance committee and accordingly Thimphu *Thromde* has formed a committee consisting of Executive Secretary as Chairperson, Chief Engineer, Chief TEO, Planning Officer as Members and Dy. Chief Accounts Officer as Member Secretary. The Committee's main mandate includes budget proposal and mindful budget execution.

The *Tshogde* adjourned at 7:30PM

**Rapporteur** - Karma Dorji, Planning Officer

