

Annual Audit Report submitted to Parliament before prescribed time



MB Subba

The submission of the Annual Audit Report 2020-21 to Parliament has not been in compliance with the Audit Act 2018, Members of Parliament familiar with the process of the tabling of audit reports say.

The Auditor General submitted the report in November, which falls in the second quarter of the financial year 2021-22. However, the members said that the report was submitted before the time prescribed by the Audit Act.

Section 111 of the Audit Act states: “The Auditor General shall submit the Annual Audit Report to the Druk Gyalpo, the Prime Minister and the Parliament during the fourth quarter of the financial year on the audit carried out for the financial year ended.”

The report would be submitted to Parliament within April to June and accordingly tabled in the summer session, according to the members.

Auditor General Tashi said he had submitted the report early so that the information was not stale. “The earlier, the better,” he said, acknowledging Section 111 of the Act.

However, the chairperson of the Public Accounts Committee (PAC), Ugyen Tshering, said that although the objectives were welcomed, the Audit Act should be respected. The Act, he said, could be proposed for amendment first if the report needed to be submitted early.

Given the issue, there is also the question of whether the Speaker should table the report in the ongoing session.

According to the PAC's Rules of Procedure, the PAC shall report on the Annual Audit Report during the winter session of Parliament.

This implies that the annual report is referred to the PAC in the summer session so that the committee comes up with its review for deliberation in the winter session.

However, Speaker Wangchuk Namgyel told Kuensel that the annual report could be presented in the (ongoing) winter session and referred to the PAC so that a review report is ready for deliberation in the summer session.

The Speaker said he had held discussions with the Audit Authority and that both sides had agreed that report could be submitted early. He said that it would be a problem only had the Auditor General submitted the report after the fourth quarter.

However, the PAC chairperson said that he would go by the Audit Act.

An MP, who had worked as a PAC member, said the Speaker would breach the law if he allows tabling the annual audit report during this winter session. In such a case, he said PAC members could question the Speaker through "point of order".

Article 25(7) of the Constitution states that the Royal Audit Authority shall function in accordance with the Audit Act.

The Auditor General said that the compilation of information and coming up with the annual report had become easier and faster through digitisation. "The Ministry of Finance was very helpful and cooperative in providing the information," he said.

He said that the annual report would be submitted on November 11 every year.

One of the MPs said that the report was in the media before tabling it in Parliament, which he said was not in compliance with the law.

According to him, the report becomes a public document only once it is presented in the joint sitting.

The Act states, "Upon tabling the reports in Parliament, the Royal Audit Authority may upload the reports in the webpage and make available to media in line with the Policy Guideline on Media Communication framed under this Act."

Edited by Tshering Palden