

ཀྲུལ་གཞུང་ཕྱི་མ་ཞིབ་དབང་འཛིན།

Royal Audit Authority



ANNUAL HUMAN RESOURCE REPORT 2024-2025

SUPPORT SERVICE & INTERNATIONAL RELATION DIVISION

YEAR 2025

“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

Support Service & International Relations Division (SSIRD)

Royal Audit Authority

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DISCLAIMER

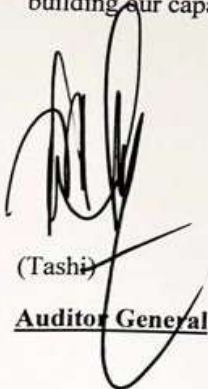
The information reflected in this report includes only those Human Resource Management and Human Resource Development activities carried out during the Financial Year 2024-2025. The employee's details including strength, position title, position level and division/region provided in the report are as on 30th June 2025 and are irrespective of their promotions and transfer effective after 30th June 2025.

FOREWORD

The Support Service and International Relations Division (SSIRD) is an integral part of the Royal Audit Authority (RAA) providing HR support and services to all employees. The Division not only ensures successful recruitment of people and graceful separation of employees but also conducts performance appraisals and ensures continuous enhancement of professional capacities of employees. It also maintains institutional relationships with other peer Supreme Audit Institutions in ASOSAI as well as in INTOSAI regions.

With high staff turnover rate over the past few years, retaining experienced staff, with diverse professional background are some of challenges consistently being faced by RAA. Thus, the success of RAA is mirrored in the success of managing and motivating effective workforce integrating multi-disciplinary teams so that we bring out full range of our expertise in our work. The report primarily focuses on human resource management and activities that had been carried out for enhancing the knowledge and skills of the employees during the financial year 2024-2025.

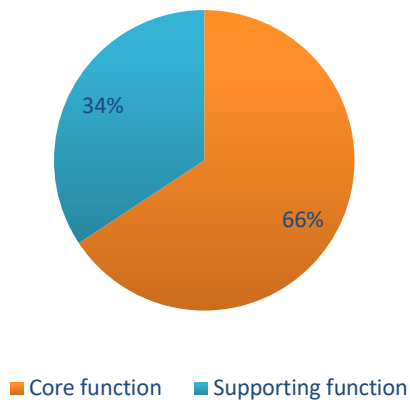
In order to remain relevant and respond *appropriately to the challenges of citizens and meet the rising expectations of different stakeholders*, it is imperative that SSIRD continue to focus on building our capability and fostering a healthy workplace, culture of trust and mutual respect.



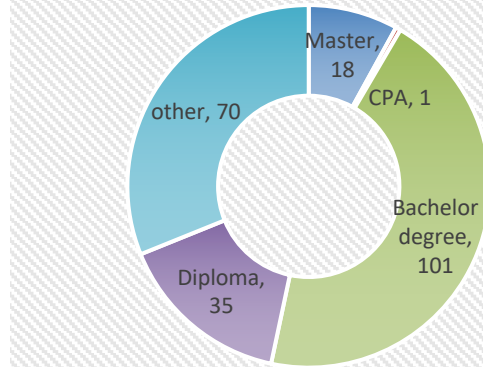
(Tashi)
Auditor General

OVERALL SUMMARY

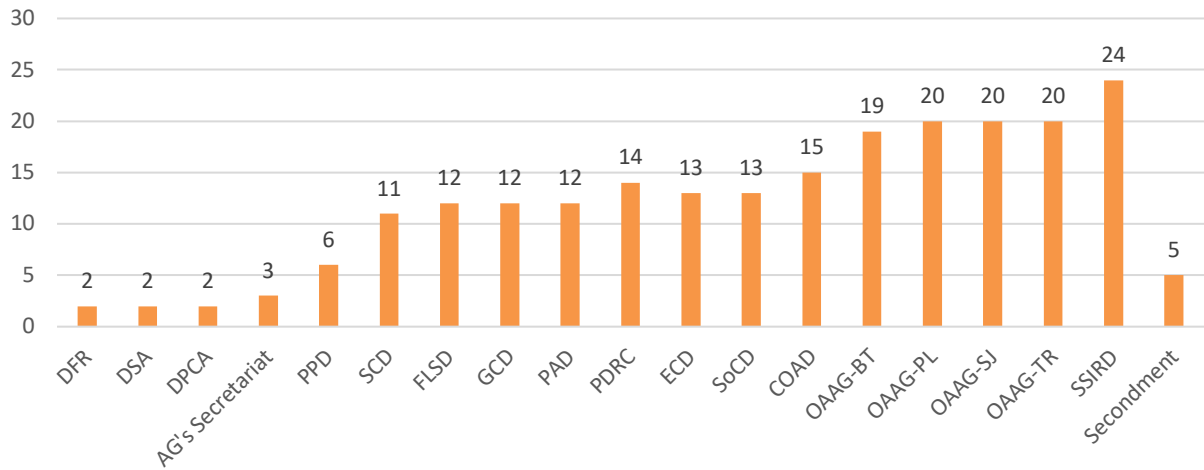
RAA Active Work Force



Staffs by Qualification

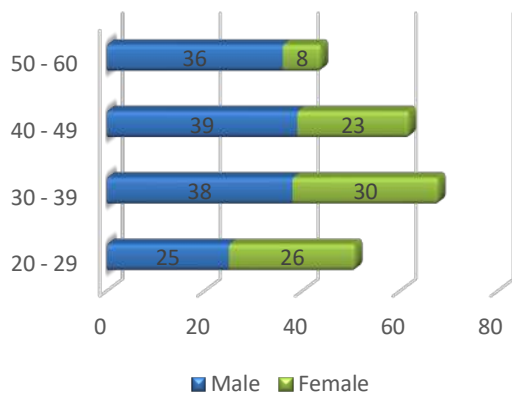


Staffs by Divisions / Regions

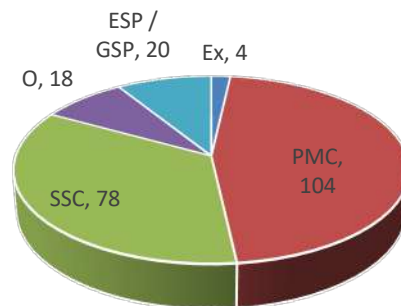


Divisions & regions

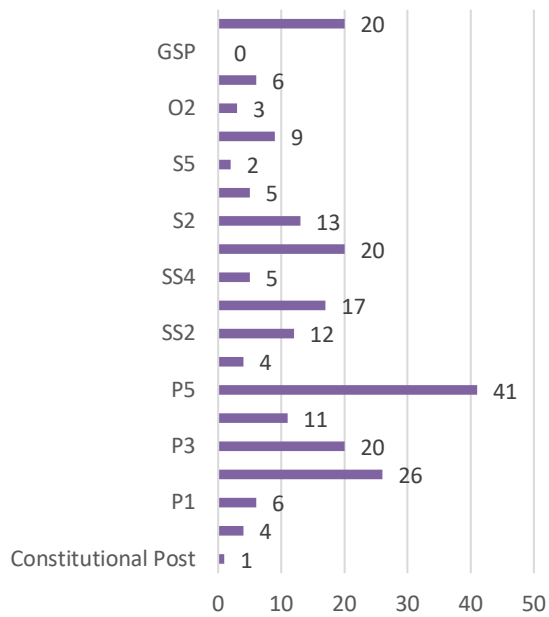
Staffs by Gender to Age



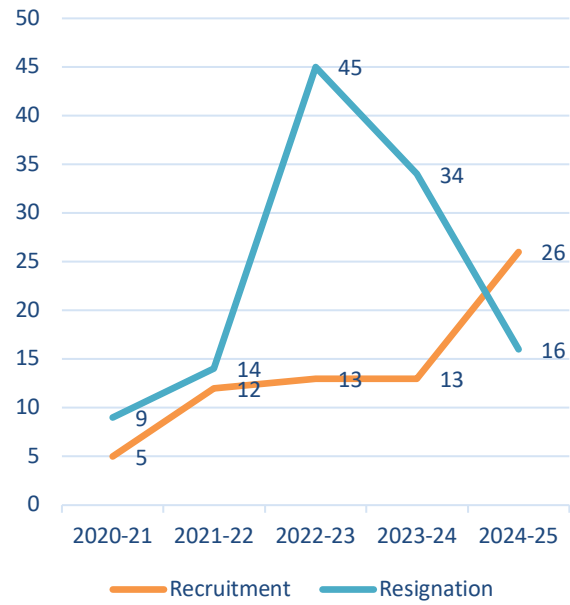
Staffs by position category



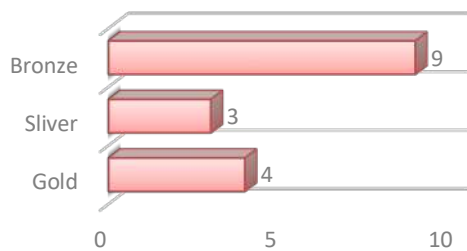
Staffs strength by position level



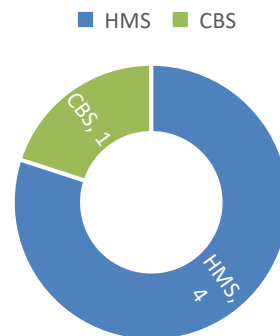
Recruitment vs Resignation trend



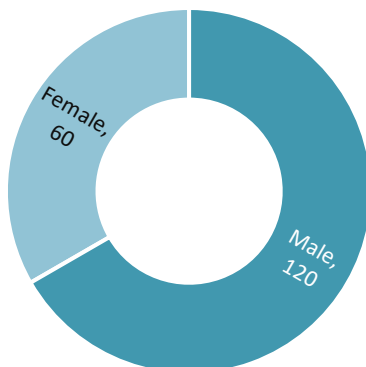
No. of staffs receiving Civil Service Medal



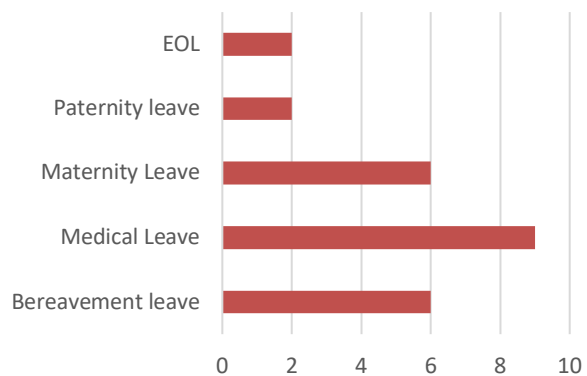
Employees on deputation



CSWS Member



Overall Leave Management





Vision:

A credible Supreme Audit Institution that promotes value for money and good governance in public operations and contribute towards achieving the societal aspirations of Gross National Happiness.

Mission:

RAA is an independent constitutional body, which contributes to accountability, transparency and effective service delivery. In the service of *Tsa-Wa-Sum* (the King, Country and People), we audit without fear, favor or prejudice and provide timely, reliable and quality audit services to assist effective decision making in the public sector.

Core Values:

Integrity
Transparency
Accountability
Professionalism
Team Work

ABBREVIATIONS

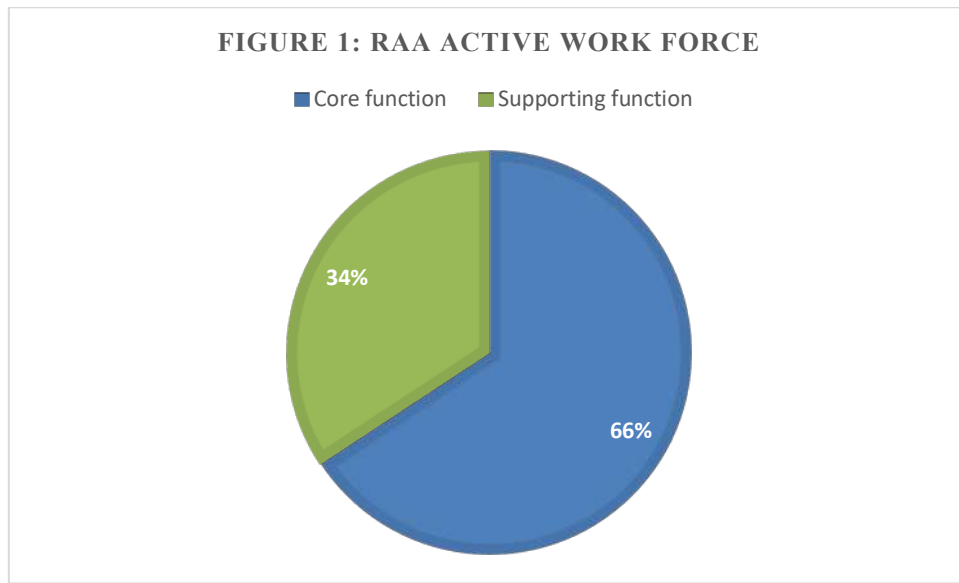
AAG	:	Assistant Auditor General
ASOSAI	:	Asian Organization of Supreme Audit Institutions
DAG	:	Deputy Auditor General
ISSAIs	:	International Standards of Supreme Audit Institutions
FIPP	:	Forum for INTOSAI Professional Pronouncements
IAAS	:	Indian Audit and Accounts Service
IDI	:	INTOSAI Development Initiatives
PMF	:	Performance Measurement Framework
WGBD	:	Working Group on Big Data
WGITA	:	Working Group on IT Audit
WGEA	:	Working Group on Environmental Audit
WGPD	:	Working Group on Public Debt
SAI	:	Supreme Audit Institution
OAAG-BT	:	Office of the Assistant Auditor General, Bumthang
OAAG-PL	:	Office of the Assistant Auditor General, Phuentsholing
OAAG-SJ	:	Office of the Assistant Auditor General, Samdrup Jongkhar
OAAG-TR	:	Office of the Assistant Auditor General, Tsirang

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AT A GLANCE

Active Workforce: The overall active workforce was 93.36%



Core Functions:

Responsible for achieving core mandates through auditing and reporting of public sector operations.

Supporting Functions:

Supports the core functions towards achieving core mandates.

1. INTRODUCTION

As per Article 25 of the Constitution of the Kingdom of Bhutan 2008 and the Audit Act of Bhutan 2018, the Royal Audit Authority as a Supreme Audit Institution (SAI) of Bhutan is mandated to audit and report on the economy, efficiency and effectiveness in the use of public resources.

In order to fulfill the sacred responsibility, it is imperative to build and maintain an efficient pool of work force that is motivated, productive and diligent. Recognizing the importance of human resources in achieving the organizational goals, the SSIRD had initiated various HR interventions to develop the professional workforce.

This report presents information on capacity development and HR activities carried out during the period from July 2024 to June 2025.

It covers the following areas:

- ✓ Human Resource Management;
- ✓ Human Resource Development;
- ✓ Other initiatives; and
- ✓ International Relations.

2. HUMAN RESOURCE MANAGEMENT

The Human Resources Management in any organisation is an essential function that supports the overall direction and contributes to accomplishment of organizational goals. The RAA places importance on agility and focuses on strategic utilization of employees to ensure adaptability and resilience against a fast-changing work environment.

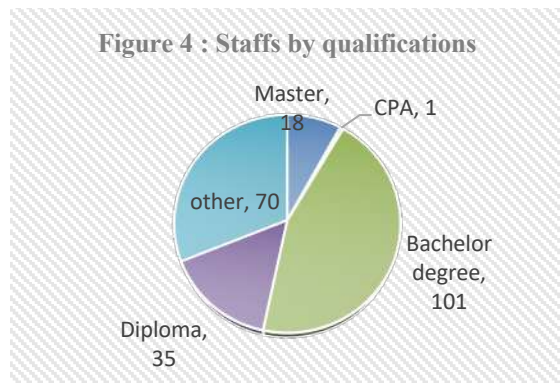
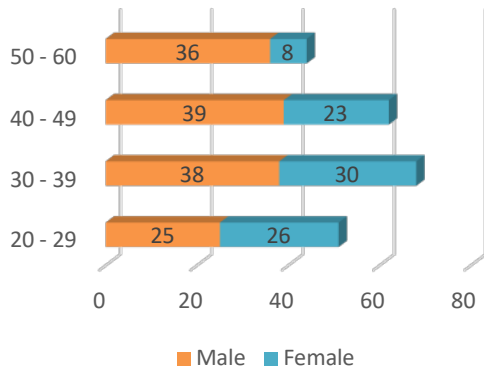
Figure 2: Staffs by Divisions / Regions



2.1. Staff Demographic

During the FY 2024-2025, there were 225 employees in the RAA comprising of 87 females and 138 males. The Staff strength by division is shown in **Figure 2** and the staff strength by gender and age group is depicted in **Figure 3**.

Figure 3: Staffs by Gender to Age



The Authority have only one employee with Professional Certified Public Accountancy (CPA), 18 employees with Master's Degree, 101 with Bachelor's Degree, 35 with diploma and 70 with other qualifications (Certificate, Class X and others) as reflected in **Figure 4**.

There were 4 Executives, 105 Professional & Management employees (PMC), 78 Supervisory and Support (SSC) employees,

18 Operational employees (OC) and 20 ESP employees as depicted in **Figure 5**.

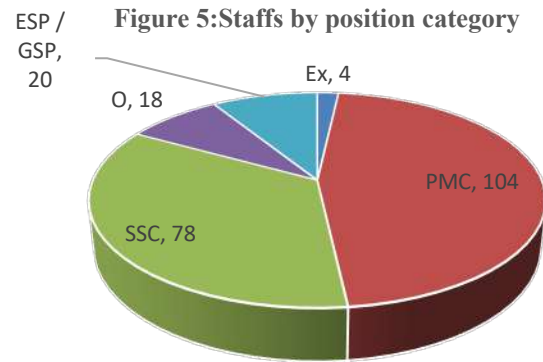
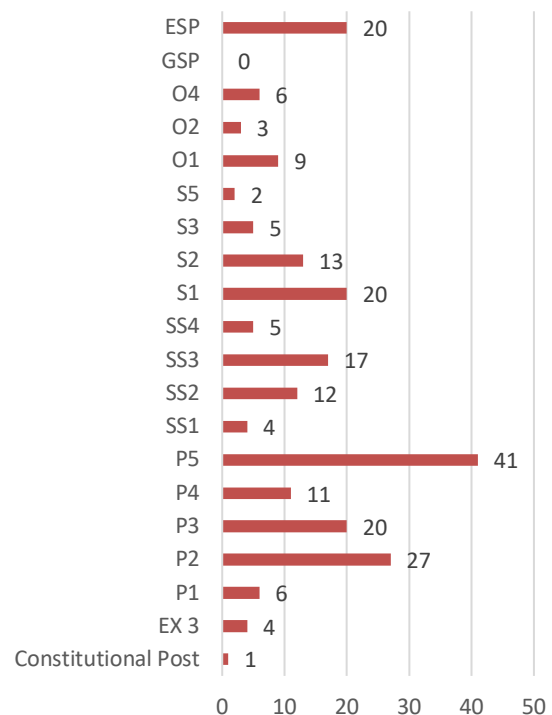


Figure 6 shows the staff strength by position levels (ESP to ES2).

Figure 6 : Staffs strength by position level



The maximum number of employees is in P5 and P2 with 41 and 27 officers each.

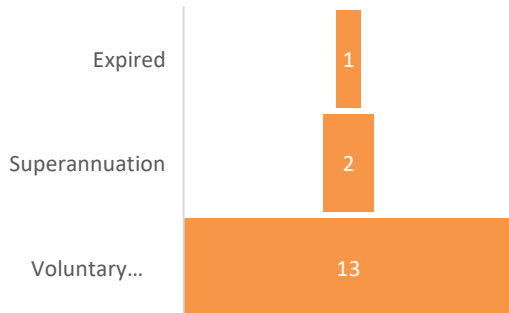
2.2. Trends of Recruitment and Separation

Figure 7: Recruitment vs Resignation trend



Figure 7 illustrates recruitment and separation trends over the last five years (2020 to 2025). The maximum recruitment in last five years was in the FY 2024-25 with 26 employees. The highest separation occurred in the FY 2022-23 with 45 employees leaving the Civil Service.

Figure 8: Employees separated during the FY 2024-25



As depicted in **Figure 8**, the highest number of separations in the FY 2024-2025 was on voluntary resignation with 13 employees followed by 02 on superannuation.

2.3 Promotion

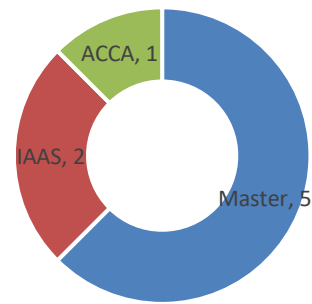
Promotion is granted to motivate and augment employee's performance. During

the year 2024-2025, a total of 26 employees received promotions.

2.4 Study Leave

During the Year 2024-2025, eight employees were on study leave. Five were undergoing Master Degree, two were undergoing Indian Audit & Accounts Service (IA&AS) and one pursuing ACCA as depicted in **Figure 9**.

Figure 9: Employees on LTT



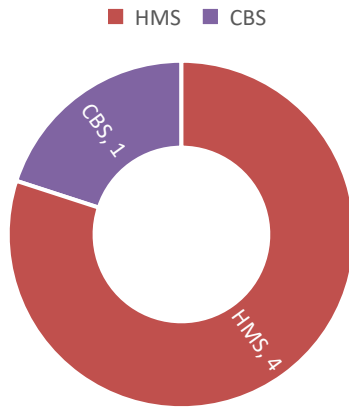
2.5 Transfer

The RAA carries out internal transfers to facilitate mobility among the staff so that their services are better utilized through diversification of experience, knowledge and skills. In addition, as an oversight body, the RAA is required to carry out transfers at regular intervals to avoid developing familiarity with the agencies, which in turn could lead to loss of independence thereby impairing the quality of audits. During the FY 2024-2025, a total of 08 staffs has been transferred within the division and regional office.

2.6 Secondment/Deputation

Five officials were on secondment/deputation to various agencies as detailed in **Figure 10**.

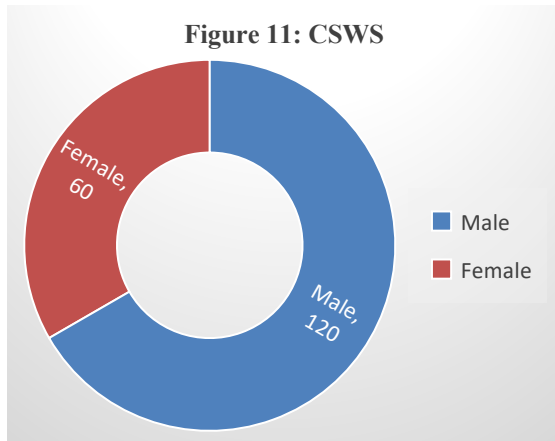
Figure 10: Employees on deputation



2.7 Civil Service Welfare Scheme

As on June 2023, the total membership to Civil Service Welfare Scheme (CSWS) from the RAA was 180, comprising of 120 male and 60 female as shown in **Figure 11**.

Figure 11: CSWS

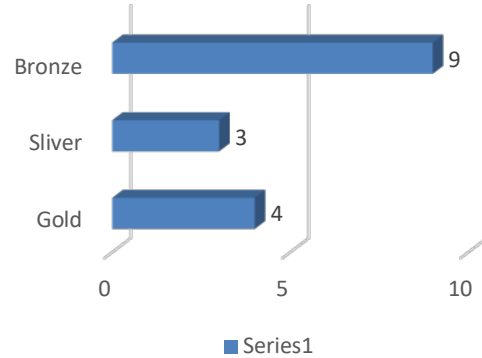


2.8 Royal Civil Service Awards

During the year 2024-2025, a total of 16 employees were conferred the Royal Civil Service Awards for their dedicated service to the *Tsa-Wa-Sum*. Four employees including Dasho Auditor General received gold medalist, three silver medalists and

nine bronze medalists as shown in **Figure 12**.

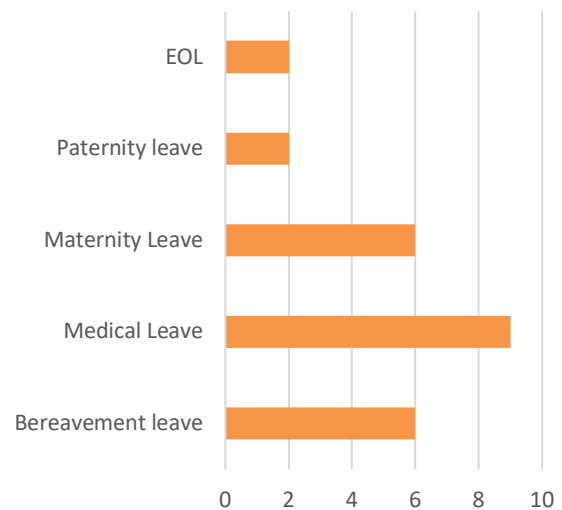
Figure 12: No. of staffs receiving Civil Service Medal



2.9 Leave Management

A summary of leave availed by the employees of Head Office during the year 2024-2025 is given in **Figure 13**.

Figure 13: Overall Leave Management



2.10 RAA Annual Awards

The RAA instituted the Annual Award system to recognize employees for their hard work, commitment, dedication and also to create a culture of high performing work system. During the year, the Authority observed the following categories of award:

1. Best Research Paper
2. Best Audit Report
3. Significant Audit Observation
4. Best employee of the year

The winners were awarded with the cash prizes along with the certificates.

2.10.1. Best Research Paper for the Financial Year 2024-2025



1st Lhakpa, AO



2nd Namgay Tenzin, SAO



3rd Sangay Tenzin, SPO

2.10.2. Best Employee of the Year 2023-2024



1st Tshering Ngedup, SAO



2nd Pema Choden, DCAO



3rd Wangchuk, Sr. Auditor

2.10.3. Best Financial & Compliance Audit Report for the year 2023-2024



1st Mr. Lungay Wangdi & Team, OAAG_PL (Financial Audit)



2nd Mr. Sonam Chopel & Team, OAAG-SJ (Financial Audit)



3rd Mr. Tshering Tenzin & Team, SoCD, (Financial Audit)



1st Tshering Pem & Team, COAD, (Compliance Audit)

2.10.4. Best Financial & Compliance Audit Report for the year 2023-2024



1st Pema Choden & Team, ECD



2nd Nima & Team, COAD



3rd Pema Choden & Team, ECD

3. HUMAN RESOURCES DEVELOPMENT

In order to ensure continuous development of employees, the SSIIRD in coordination with the Professional Development Centre, Tsirang initiates and provides in-house training on regular basis. The SSIIRD also seek opportunities and encourages employees to participate in in-house training and ex-country programmes which include training, meeting, seminar, conference, etc., as detailed below:

3.1 In-house trainings

A total of eleven (11) in-house trainings were conducted in the FY 2024-2025, as depicted in below:

Sl. No.	Course Title	Duration	No. of participants
1	Empowering Facilitation Workshop	2-5 Sept 2024	25
2	Training on Hydro Power Project- first batch	21 - 25 Oct 2024	19
3	Training on Hydro Power Project- second batch	28 Oct to 1 Nov 2024	18
4	Training in Quality Assurance in Financial Audit	18-21 Nov 2024	16
5	Training on Performance Audit on SDGs	23-27 Dec 2024	21
6	Training on IT Audit	21-25 April 2025	22
7	Training on Audit Working Papers & AIMS	5 - 12 Feb 2025	38
8	Training on Gender Perspective for Public Sector Auditing	14 - 16 May 2025	25
9	Induction Program for New Recruits 2025	17 April - 31 May 2025	10
10	Training on AIMS Champion	2-24 Feb 2025	6
11	Training on AIMS new module	18-21 Nov 2024	21
	Total		221

3.2 International Event and Programmes

The RAA officials participated in 25 ex-country programmes, both physically and virtually, during the FY 2021-2022 as shown below:

Sl. No	Course	From	To	No. of Participants
1	On-site audit of the BIMSTEC Secretariat	01-Jul-24	04-Jul-24	01
2	ASOSAI Regional Hands-on Workshop for the application of the Climate Scanner	22-Jul-24	26-Jul-24	02
3	8th Meeting of INTOSAI Working Group on Big Data	10-Sep-24	12-Sep-24	02
4	16th ASOSAI Assembly	23-Sep-24	27-Sep-24	04
5	12 th International Training Programme	18-Nov-24	30-Nov-24	01
6	160 th ITP on Receipt Compliance Audit	20-Nov-24	13-Dec-24	01
7	Due diligence of Audit Firms	7-Dec-24	15-Dec-24	06
8	161 st ITP on Information System Audit and Audit of e-Governance	06-Jan-25	29-Jan-25	01

9	162 nd ITP on Use of Data Analytic & Emerging Technologist	05-Feb-25	28-Feb-25	01
10	Global Training Facility of the INTOSAI WGEA for International Workshop on Biodiversity with special reference to forest resources	02-Feb-25	07-Feb-25	02
11	INTOSAI WGEI Global Training Facility course on "Audit of Extractive Industries"	03-Mar-25	07-Mar-25	01
12	Sub-Regional Audit Planning Meeting	03-Mar-25	07-Mar-25	02
13	Data Analytic Training, New Delhi	30-Jan-25	01 Feb-25	04
14	Resource Person for Sub-Regional Audit Planning Meeting	13-Feb-25	22-Feb-25	01
15	Masterclass in leading global context	24-Mar-25	26-Mar-25	01
16	Delivery of learning on system and Audit Quality Management	31-Mar-25	11-Apr-25	03
17	Leadership Forum 2	07-Apr-25	08-Apr-25	02
18	10 th ASSOSAI Seminar on Environmental Auditing and 10th Working Meeting of ASOSAI WGEA	24-Feb-25	26-Feb-25	02
19	ASOSAI Seminar on "Audit on Public Debt".	26-May-25	30-May-25	01
20	Environmental Audit and climate change audit	04-Mar-25	10-Mar-25	10
21	Performance Audit Training	10-Mar-25	21-Mar-25	02
22	ISSAI 140 (SoAQM)	31-Mar-25	04-Apr-25	02
23	Audit Follow-Up for impact	09-Apr-25	11-Apr-25	01
24	System Leadership Programme with Sustainability	24-May-25	29-May-25	02
25	To Attend the inaugural meeting of INTOSAI working group on follow up audit (WGFA)	26-Jun-25	28-Jun-25	02

4. OTHER INITIATIVES

4.1 HR & Governance Committee Meetings

The Human Resource and Governance Committee (HRGC) comprising of all Department Heads and Division Chiefs (AAGs) renders support and assistance to the Auditor General to provide an effective oversight and foresight functions across departments and divisions. The Committee meets every Wednesday, depending on availability of agenda or exigencies of HR issues. The five Regional Heads also join the meetings virtually.

During the Financial Year 2024-2025, 26 HRGC meetings were conducted and minutes circulated to the entire employees for information and transparency. The HRGC meetings mainly discussed on the HR related agenda like nomination of trainings, promotions, recruitments, resignations etc.

4.2. International Delegations

During the Financial Year 2024-2025, RAA hosted two international delegations as below;

Delegation from State Audit Office Vietnam visited Royal Audit Authority



The eight-member delegation led by the Deputy Auditor General of the State Audit Office of Vietnam (SAV) visited Royal Audit Authority dated from 27 September 2024 to 1st October 2024 to share experiences and best practices between two institutions. The delegation team visited Royal Audit Authority on 30 September 2024 and had shared their experience in carrying out the Urban Planning Auditing in the field of licensing, construction and management. Similarly, Royal Audit Authority also made presentation on the

Accountability Framework. The visit was part of the Memorandum of Understanding signed between two institutions.

RAA Host IDI Governing Board Meeting here in Thimphu



The Royal Audit Authority (RAA) hosted the INTOSAI Development Initiative (IDI) Governing Board Meeting dated from April 2–3, 2025. IDI is a not-for-profit, autonomous implementing body mandated to support Supreme Audit Institutions (SAIs) in developing countries to sustainably enhance their performance and capacity. IDI Board is comprised of 10 members including the Chair from SAI Norway and Vice Chair from SAI South Africa and meets at least twice a year. The IDI Board Members are appointed on their professional merit and mainly include Heads of SAIs. The meeting is attended by heads of Supreme Audit Institutions from Bhutan, Kenya, Brazil, Saudi Arabia, and the UK. The IDI Management Team also participated in the meeting. Auditor General of Bhutan was appointed as Board Member through a selection process in 2021 till October 2025.

Annexures:

Employees separated during the FY 2024-2025

Sl.No	Name	Gender	Designation	Division	PL	No. of Service (years)
1	Bal Kumar Subba	M	Dy. Chief ICT Officer	ICTS_SSIRD	P2/A	12Years6Months1Days
2	Sonam Dorji	M	Dy. Chief Auditor	FLSD	P2/A	13Years6Months0Days
3	Pasang	M	Senior Auditor III	SCD	SS4/A	28Years9Months24Days
4	Ngawang Dorji	M	Sr. Audit Officer	SCD	P3/A	5Years7Months14Days
5	Lok Bahadur Ghalley	M	Dy. Chief Auditor	ECD	P2/A	17Years7Months30Days
6	Lobzang	M	Driver	AFS_SSIRD	O1/A	29Years1Months8Days
7	Dawa Tshering	M	Asst. Audit Officer	COAD	P5/A	2Years8Months2Days
8	Chundu Wangchuk	M	Auditor-I	SCD	S1/A	7Years3Months6Days
9	Thinley Wangdi	M	Asst. Audit Officer	OAAG-PL	P5/B	0Years7Months0Days
10	Dupchu Norbu	M	Sr. Auditor I	OAAG-BT	SS2/A	36Years2Months26Days
11	Sonam Dagay	M	Audit Officer	ECD	P4/A	9Years0Months0Days
12	Bogtu	M	Sr. Auditor I	OAAG-BT	SS2/A	36Years6Months26Days
13	Gaza Wangchuk	M	Dy. Chief Auditor	SCD	P2/A	32Years6Months30Days
14	Late Dawa Tshering	M	Dy. Chief Auditor	COAD	P2/A	15Years3Months25Days
15	Tenzin Jamtsho	M	Asst. Audit Officer	OAAG-PL	P5/A	3 Years3Months27Days
16	Pema Lhaden	F	Asst. Audit Officer	ECD	P5/B	1Years2Months0Days

Employees on secondment

Sl.No	Name	EID	Designation	PL	Division
1	Yonten Phuntsho	200201001	Zimpoen Wogma	EX3	HM Secretariat
2	Phuntsho Norbu	200406006	Deputy Chief HR	P2	HM Secretariat
3	Sherab Gyeltshen	200507263	Sr. Audit Officer	P3	Desuung Office
4	Jigme Sherab	201001063	Deputy Chief Auditor	P2	HM Secretariat
5	Passang Tenpa Tamang	20200116978	Audit Officer	P4	CBS

Employees on Long Term Study						
Sl.No	Name	EID	Position Title	Division	Study Period	
1	Kinley Zam	20150104999	Sr. Audit Officer	SoCD	8-Jan-24	24-Dec-25
2	Phurpa Dorji	20150104954	Sr. Audit Officer	SoCD	22-Jul-24	3-Jul-26
3	Ugyen Tshering	202201920944	Asst. Audit Officer	PAD	2-Dec-24	1-Dec-25
4	Tandin Wangdi	202301923064	Asst. Audit Officer	OAAG-PL		
5	Duptho Wangdi	2107095	Sr. Audit Officer	OAAG-BT	10-Feb-25	7-Aug-27
6	Thinley Dorji	20180111421	Audit Officer	GCD	17-Feb-25	23-Feb-27
7	Nidup Gyeltshen	200602038	Dy. Chief Auditor	OAAG-PL	3-Mar-25	30-Jun-26
8	Sonam	201201140	Dy. Chief Auditor	OAAG-BT		

Employee on Maternity Leave during the FY 2024-2025

Sl.No	Name	EID	Position Title	Position Level	Division	Maternity Leave		Duration
						From	To	
1	Sonam Dema	202407927971	Admin. Asst. III	S5A	PDRC-Tsirang	12-May-25	11-Nov-25	6 Months

List of new appointments during the FY 2024-2025

S/No.	Full Name	CID	Position Title	PL	Division	Date of Appt
1	Arjun Powrel	10304000915	Asst. Audit Officer	P5 A	OAAG-BT	1-Jan-25
2	Barsa Rai	11216006321	Asst. Audit Officer	P5 A	OAAG-TR	1-Jan-25
3	Dawa Tshering	10706001516	Asst. Audit Officer	P5 A	PAD	1-Jan-25
4	Dawa Dema	11104004573	Asst. Audit Officer	P5 A	PAD	1-Jan-25
5	Pema Yangden	10101003081	Asst. Audit Officer	P5 A	SCD	1-Jan-25
6	Phub Zam	11009001119	Asst. Audit Officer	P5 A	OAAG-BT	1-Jan-25
7	Sonam Seldon	11903001000	Asst. Audit Officer	P5 A	PAD	1-Jan-25
8	Sonam Pelmo	11312001299	Asst. HR Officer	P5 A	SSIRD	1-Jan-25
9	Tshering	11607000486	Asst. Audit Officer	P5 A	SoCD	1-Jan-25
10	Yeshe Yangden	10709004878	Asst. Audit Officer	P5 A	ECD	1-Jan-25
11	Koncho Yodzar	11102001105	Asst. Audit Officer	P5 A	OAAG-TR	1-Jan-25

List of employees promoted w.e.f. 01 July 2024				
Sl.No	Name	EID No.	Designation	PL
1	Phuntsho Dorji	2007013	Sr. Auditor II	SS3
2	Jambay Dorji	200705035	Dy. Chief Research Officer	P2
3	Karma Thinley	200907230	Sr. Auditor II	SS3
4	Dawa Tshering	201001060	Dy. Chief Auditor	P2
5	Neten Dorji	2107124	Sr. Admin. Asst. III	SS4
6	Sangay Pemo	9207077	Sr. ICT Technical Associate I	SS2
7	Pema Tshering	9410040	Sr. Auditor I	SS2
8	Ugyen Wangmo	9507031	Sr. Admin. Asst. II	SS3
9	Tashi Phuntsho	9509034	Sr. Auditor I	SS2
10	Tshewang Tandi	9610089	Sr. Auditor I	SS2
11	Chogyal	9709074	Sr. Auditor II	SS3
List of employees promoted w.e.f. 01 January 2025				
Sl.No	Name	EID No.	Designation	PL
1	Sonam	201201140	Dy. Chief Auditor	P2
2	Bikash Rai	20160106460	Sr. Audit Officer	P3
3	Namgay Tenzin	20160106482	Sr. Audit Officer	P3
4	Chimi Tshering	20200116968	Audit Officer	P4
5	Sonam Tshering	20200116969	Audit Officer	P4
6	Nima Choden	20200116977	Audit Officer	P4
7	Yeshi Jamtsho	20200116225	Auditor I	S1
8	Yangden	200410005	Sr. Admin. Asst. IV	S1
9	Phuntsho Wangdi	201110003	Driver	O1
10	Tashi Dema	20150104966	Sr. Audit Officer	P3
11	Sonam Tenzin	9410042	Sr. Auditor I	SS2
12	Karma Dorji	20200116188	ICT Officer	P4
13	Karma Jamtsho	20200116971	Audit Officer	P4
14	Karma Tshering	20200116226	Auditor I	S1

