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ROYAL AUDIT AUTHORITY

Bhutan Integrity House

Reporting on Economy, Efficiency & Effectiveness in the use of Public Resources



RAA/AG-SP/04/25-26/068

Date: 09/12/2025

PUBLIC NOTIFICATION

Subject: Resolution of All Pending Audit Issues

The Royal Audit Authority (RAA) has consistently observed that some agencies are apathetic in resolving audit issues for a prolonged period of time. This only demonstrates weak leadership, lack of due regard to the rule of law and undermines the basic principles of accountability and good governance. In order to resolve these chronic issues, the RAA hereby issues a final notice to all Audited Agencies having unresolved audit issues an opportunity to display their earnest commitment to promoting accountability, integrity and good governance.

Therefore, all agencies having pending issues are hereby directed to resolve it within the next three (3) months, effective from the date of this notification. This three-month period is provided as a final opportunity for audited agencies to submit Action Taken Report in such manner as relayed in various preceding correspondences. Further, attention of the Head of Agencies are invited to refer Section 123 of the Audit Act which states that, *“Any serious cases remaining unresolved for 12 months after deliberation in the Parliament shall be referred to the Court of Law by the agencies concerned. Failure to refer such cases to the Court of Law shall result in denial of Audit Clearance Certificate to the Head of agencies concerned”*.

These agencies must note that any inaction to this Public Notification within three-month prescribed deadline is an offence in terms of Section 146 and liable for punitive action under Section 147(2) of the Audit Act of Bhutan 2018 respectively.

Section 146(3) stipulates that, *“If a person fails to provide written replies to audit observations within the time frame stipulated by the Authority; or fails to furnish Action Taken Report on the audit report within the time frame stipulated by the Authority”* and Section 147(2) states that, *“An offence under subsection 146(3) shall not be issued an Audit Clearance Certificate and shall also be liable for administrative action, if necessary”*.

All Heads of Agencies and officials concerned are personally urged to ensure strict compliance with this directive in our collective effort towards promoting integrity, accountability and good governance.

For further clarification, please contact the respective focal persons which is appended with this notification on our website @ www.bhutanaudit.gov.bt and/or at 02-322111 Ext 7015.

ROYAL AUDIT AUTHORITY

“Every individual must strive to be principled. And individuals in positions of responsibility must even strive harder.”
- His Majesty the King Jigme Khesar Namgyel Wangchuck

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Contact details of Follow-up Focals (HQ as well Regions)

	Dealing officials & Contact No		Audited Agencies
	Name	Tel No.	
	Tshering Tenzin Assistant Auditor General ttenzin@bhutanaudit.gov.bt	02-322111 (Ext No. 7015) 17652761	Follow Up & Legal Service Division, RAA HQs, Thimphu
RAA, HO, Thimphu	Tara Bir Rai, tbrai@bhutanaudit.gov.bt	02-322111 (Ext No. 7020) 17609352	<ul style="list-style-type: none"> • Paro Dzongkhag Administration including 10 Gewogs • Ministry of Education & Skills Development (37 Departments and Projects) • Ministry of Industries, Commerce and Employment including 14 Departments & Projects • Non-Government organizations (118 NGOS)
	Yeshey Dorji Y ydorjiy@bhutanaudit.gov.bt	02-322111 (Ext No. 7022) 17769009	<ul style="list-style-type: none"> • Ministry of Home & Culture Affairs (12 Departments and projects) • Court (Supreme Court & High Court) • Dzongkha Court (Thimphu, Paro & Gasa) • Lingzhi Dungkhag Court • Dratshang Lhentshog including 8 Rabdeys
	Durga Chhetri dchhetri@bhutanaudit.gov.bt	02-322111 (Ext No. 7019) 17991799	<ul style="list-style-type: none"> • Corporation (38 Corporations) • Financial Institutions (29 Financial Institutions) • Thimphu Dzongkhag Administration including 8 Gewogs, Lingzhi Dungkhag and Lingzhi Dzong Construction
	Thuji Lham thujilham@bhutanaudit.gov.bt	02-322111 (Ext No. 7016) 77200859	<ul style="list-style-type: none"> • Thimphu Thromde • City bus • Ministry of Agriculture & Livestock (18 Departments and Projects) • Political parties (4 Political Parties) • Gasa Dzongkhag Administration including 5 Gewogs
	Chencho Tshering chenchotshering@bhutanaudit.gov.bt	02-322111 (Ext No. 7023) 17602202	<ul style="list-style-type: none"> • Ministry of Foreign Affairs and External Trades & Embassies (4 Departments & 12 Embassies & Consulate Offices) • Ministry of Energy & Natural Resources (18 Departments & Projects) • Ministry of Infrastructures & Transport (14 Department & Projects)
	Ugen Choden uchoden@bhutanaudit.gov.bt	02-322111 (Ext No. 7021) 17611724	<ul style="list-style-type: none"> • Ministry of Home & Culture Affairs (12 Departments and projects) • Court (Supreme Court & High Court) • Dzongkha Court (Thimphu, Paro & Gasa) • Lingzhi Dungkhag Court • Dratshang Lhentshog including 8 Rabdeys
	Sigye Dorji sdorji@bhutanaudit.gov.bt	02-32111 (Ext No. 7024) 17609017	<ul style="list-style-type: none"> • Ministry of Health (15 department & Projects) • Ministry of Finance (10 Departments & Projects)

			<ul style="list-style-type: none"> Autonomous Agencies (51 Autonomous agency) Royal Bhutan Army Royal Bhutan Police Royal Body Guard Ministry of Health Thimphu including Division, Departments & Projects
OAAG, Bumthang	Bikram Gurung Assistant Auditor General bgurung@bhutanaudit.gov.bt	02-32111 (Ext No. 7071) 17899155	Office of the Assistant Auditor General
	Tandin Tshering tandintshering@bhutanaudit.gov.bt	02-322111 (Ext No. 7072) 77675092	<ul style="list-style-type: none"> Dzongkhags Administration including Drungkhags, Gewog Administration (Bumthang, Mongar, Lhuntse, Trongsa & Zhemgang) and other agencies
	Khina maya Adhikari kmadhikari@bhutanaudit.gov.bt	02-322111 (Ext No. 7072) 17608313	<ul style="list-style-type: none"> Dzongkhags Administration including Drungkhags, Gewog Administration (Bumthang, , Lhuntse, Trongsa & and other agencies.
OAAG, Pling	Chindup Gyeltshe Assistant Auditor General cgyeltshe@bhutanaudit.gov.bt	AAG 02-32111 (Ext. 7066) 17722241	Office of the Assistant Auditor General
	Lobzang Kinley Wangmo lkwangmo@bhutanaudit.gov.bt	02-32111 (Ext No. 7067) 17645354	<ul style="list-style-type: none"> Dzongkhag Administration including Drungkhags, Gewog Administration (Chhukha) and other agencies All Corporations & Financial Institutions under Phuntsholing
	Chimi Dema cdema@bhutanaudit.gov.bt	02-32111 (Ext No. 7067) 17947627	<ul style="list-style-type: none"> Dzongkhag Administration including Drungkhags, Gewog Administration (Samtse) & and other agencies
	Ugyen Wangmo Uwangmo@bhutanaudit.gov.bt	02-322111 (Ext No. 7068) 17767755	<ul style="list-style-type: none"> Dzongkhags Administration including Drungkhags, Gewog Administration and other agencies under HAA Dzongkhag.
OAAG, Sjongkhar	Chimi Dorji Assistant Auditor General dorji@bhutanaudit.gov.bt	AAG 02-32111 (Ext. 7066) 77400004	Office of the Assistant Auditor General
	Leki Selden lekiseldon@bhutanaudit.gov.bt	02-322111 (Ext No. 7061) 17356775	<ul style="list-style-type: none"> Dzongkhag Administration including Drungkhags, Gewog Administration and other agencies under (Trashigang, Trashiyangtse & Pema Gatsel)
	Sangay Zangmo lekiseldon@bhutanaudit.gov.bt	02-322111 (Ext No. 7063) 17561533	<ul style="list-style-type: none"> Dzongkhag Administration including Drungkhags, Gewog Administration and other agencies under (Samdrup Jongkhar))
OAAG Tsirang	Jamtsho Offtg. Assistant Auditor General jamtshojamtsho@bhutanaudit.gov.bt	(Ext. No. 7076) 17622807	Office of the Assistant Auditor General
	Tashi Phuntsho taship@bhutanaudit.gov.bt	02-322111 (Ext. No. 7077) 17854992	<ul style="list-style-type: none"> Dzongkhag Administration including Drungkhags, Gewog Administration and other agencies under (Sarpang, Dagana, Tsirang, Punakha & Wangdue)