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ROYAL AUDIT AUTHORITY

Bhutan Integrity House

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



RAA/AG-SP/04/2025-26/078

PRESS RELEASE

The Royal Audit Authority (RAA) today released the Annual Audit Report (AAR) 2024–2025, along with two Performance Audit Reports of Commercial Agriculture and Resilient Livelihoods Enhancement Programme (CARLEP) and Climate Change Adaptation Actions in Water Resources Management, in keeping with its constitutional mandate to promote transparency, accountability, and good governance in public institutions.

1. Annual Audit Report 2024-25

The Annual Audit Report (AAR) 2024–2025 is compiled from 214 out of 533 audit reports issued between 1st July 2024 and 30th June 2025. Volume I contains the audited Annual Financial Statement of the Royal Government of Bhutan for the financial year ended 30th June 2025, along with a summary of audit findings, including irregularities amounting to Nu. 9,987.242 million. Volume II presents the status of total irregularities arising from audit reports issued during the period.

Based on a synthesis of cross-cutting issues and common root causes across agencies, the RAA has issued ten recommendations to guide relevant authorities in initiating systemic improvements to strengthen governance and accountability in public sector operations.

2. Performance Audit Report on the Commercial Agriculture and Resilient Livelihoods Enhancement Programme

The Performance Audit Report on the Commercial Agriculture and Resilient Livelihoods Enhancement Programme assessed the effectiveness of the programme in achieving its intended outputs and targets, as well as the adequacy of systems and mechanisms to sustain interventions beyond the programme period. While the report highlights key achievements, it also identifies implementation gaps and raises concerns regarding the programme's long-term sustainability. To strengthen future agriculture programmes, the RAA has issued 13 recommendations.

3. Performance Audit Report on Climate Change Adaptation Actions in Water Resources Management


The Performance Audit Report on Climate Change Adaptation Actions in Water Resources Management evaluated Bhutan's capacity to adapt effectively to climate change impacts in the management of water resources. It assesses the adequacy of the governance framework for oversight and coordination, as well as the design and implementation of adaptation actions to address climate-

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

related risks. The report identified key gaps and shortcomings and issued 14 recommendations to strengthen adaptive capacity in the water resources sector.

The findings and recommendations contained in these reports are intended to support corrective actions, strengthen systems and processes, and enhance accountability in the use of public resources. The RAA will continue to follow up on the implementation of audit recommendations to ensure sustained improvements in governance and public service delivery.

The reports are available on the RAA website at www.bhutanaudit.gov.bt and may also be accessed through other official communication channels.


(Kencho Dorji)
Officiating Auditor General



26th December 2025
Thimphu: Bhutan