



#Highlights

One of the indicators to define success of an organization is the ability to drive growth and embrace changes. In RAA, development is not only about coming up with new ideas and implementing it. It also need to keep abreast of the fast changing prospects of auditing service, through adoption of systematic strategies to garner acceptance of audit results and overcome barriers to achieving indented impacts. RAA has adopted new strategies in the realms of planning, implementation and monitoring, evaluation and improvement. Some of the notable changes or reforms adopted in recent months includes but not limited to the following:

- Revamping planning process** As per the decision of 6th Advisory Committee Meeting held on 06th July 2021, it is mandatory to allocate 30 percentage of total scheduled man days of all audit assignments for the purpose of planning the audits. The audit teams are required to present their audit plan to respective Division Chiefs and the Heads of the Department. The Auditor General (AG) may also join the plan presentation to provide inputs and directives to the team. These process not only bring onboard the internal stakeholders on a same level of understanding, with regard to the particular audit, but it also emphasis the importance of supervision and bearing accountability by top leadership.
- Consolidated audit** Consolidated Audit is certifying and commenting on the consolidated financial statements of an entity with multiple sub-units (divisions or branches). Previously, RAA audited units, branch offices, gewogs and divisions as a standalone entity. The report could provide facts on the operation of the sub-units but it does not reflect the overall operation and performance of the entity as a whole. To present the overall performance and financial position of the entity, the RAA adopted consolidated audit approach. To kick start, the RAA embarked pilot audit with the Royal Bhutan Police during the FY 2020-21. After the successful pilot, an executive order was issued to formalise consolidated audit of Dzongkhag and Gewogs in September 2021. Accordingly, during FY 2021-22, all the Divisions including Regional Offices undertook consolidated audit of Dzongkhag and Gewogs.
- Remote audit** The unprecedented COVID pandemic and the travel restrictions, combined with the inevitable need of audit services warranted alternatives to conventional auditing. Despite the challenges imposed by the pandemic, the RAA decided to deliver an uninterrupted audit service by recognizing remote auditing as a potential alternative. A task force was formed through an executive order to study the opportunities and challenges of remote auditing. Based on the recommendation of the core group, entities are being identified for remote auditing. For instance, the internal audit of OAAG SJ was conducted remotely by SCID; and National Institute of Zorigchusum, Trashiyangtse was audited by OAAG SJ. When lockdowns were extended in Samdrup Jongkhar Thromde, the OAAG SJ identified and considered remote auditing of RSTA SJ, Dzongkhag Court Trashiyangtse, Regional Centre for Aquaculture (Fishery) at Samdrupcholing, Regional Mithun Breeding Farm at Arong, Dzongkhag Court SJ and Dungkhag Court, Jomotshangkha. Similarly, the OAAG Phuentsholing selected the audit of RBP Samtse, Dungkhag Court Dorokha and Regional Immigration Office Samtse to be audited remotely in FY 2021-22.
- Action beyond monetary recoveries** Excess payments in construction activities constitute a significant portion of lapses reported in the Annual Audit Reports. Although, the excess payment issues are resolved with the recoveries, the quality of the infrastructure that was compromised was hardly rectified. To mend such issues, the RAA issued public notification vide RAA/AG-SP/04/2021-22/091 dated 07 October 2021 indicating that the RAA would insist on full restoration/rectification of works to a desired standard instead of a mere monetary recovery. The agencies were also notified that the RAA shall be firm in holding relevant officials accountable for the wastage of resources and compromising the quality of infrastructure. The treatment of audit observation shall not be limited to recoveries of excess payments but also holding individuals accountable to restore the infrastructure to the required standard and specifications.

Tabling of Annual Audit Report 2020-2021 six months ahead of statutory requirement

The Annual Audit Report (AAR) 2020-21 was tabled during the Joint Sitting of the Sixth Session of the Third Parliament held from 14th to 15th December 2021. The Joint Session also deliberated on Annual Audit Report 2019 and three Performance Audit Reports that were tabled during the last summer session of the Parliament.

The AAR 2020-21 was submitted six months ahead of statutory requirement to provide timely inputs for decision making and to effect appropriate policy interventions. The AAR covers audit reports issued during the last financial year thereby aligning with the period covered in the Annual Financial Statement (AFS) of the Royal Government of Bhutan (RGoB). Therefore, as a onetime transitional arrangement, the AAR 2020-21 covers audit reports issued for a period of six months i.e. January-June 2021 since the audit reports issued from July-December 2020 were already reported in Annual Audit Report 2020.



Bilateral Meeting with Anti-Corruption Commission of Bhutan

The 8th Bilateral Meeting between Anti-Corruption Commission and RAA was convened on 18th November 2021 at the RAA conference hall. The meeting deliberated on the implementation status of the decisions taken during the 7th Working Committee Meeting, besides the year-wise review of the cases shared by both the institutions to be acted upon as per respective mandates. Further, the meeting also discussed on facilitating audit clearances for those incumbent Local Government Leaders who were held accountable on cases shared by both the institutions for upcoming Local Government Elections.

Both the institutions felt the need to reinforce the collaborative mechanism to further the common cause of promoting a corrupt-free society and reassured to work with the same spirit to make the institutions more relevant and responsive to play their respective roles in the society.



Consultative meeting with Ministry of Finance

A consultative meeting between the Ministry of Finance (MoF) and the RAA was convened on 9th November 2021 at the RAA conference hall. The delegation led by the Hon'ble Secretary, discussed creating a uniform understanding on the Simplified Procurement Rules and Regulations (SPRR) 2021 released on 1st November 2021. The meeting was attended by the Hon'ble Auditor General and senior officials.



1st Quarterly Review Meeting 2021

RAA has a Performance Monitoring and Review culture in the form of quarterly review, mid-term review and annual meetings. Chaired by Hon'ble Auditor General, the first quarterly review meeting for the financial year 2021-2022 was held from 17th to 18th October 2021 at Professional Development Centre (PDC), Tsirang. In his opening remark, the Auditor General highlighted the importance of such meetings as an opportunity to reflect on the past quarters' achievements and positive progresses, discuss performance gaps and areas for improvement and discuss goals and adjustments for the coming quarters. The Auditor General also emphasized that such meetings provide platform to the regional offices (OAAGS) and the Head quarter to come together as members of one organization.



RAA participated in Virtual Assembly and international Conferences

- The Royal Audit Authority attended the virtual Global Summit on 'What is the audit impact of Supreme Audit Institutions?' organised by INTOSAI Development Initiatives (IDI) on 30th November 2021. The Hon. Auditor General shared the success stories of high impact audits and audit practices of the RAA. The summit was attended by 95 participants from member Supreme Audit Institutions.
- The Hon'ble Auditor General and some senior officials attended the INTOSAI Capacity Building Committee (CBC) Annual Meeting held virtually on 29th September 2021. The INTOSAI-CBC recognised, congratulated and shared the SAI Performance Measurement Framework (PMF) success stories of RAA (SAI of Bhutan) and SAI Kenya during the meeting. The SAI-PMF helped the RAA to improve in its audit methodologies, internal governance and ethics, capacity development and engagement of stakeholders amongst others.
- The RAA attended the 5th Annual Meeting of the INTOSAI Working Group on Big Data (WGBD). The virtual Meeting was hosted by SAI China on 29th September 2021 & attended by 94 auditors from 35-member SAIs.
- The RAA attended the 8th ASOSAI Seminar on Environmental Auditing and Working Meeting of ASOSAI Working Group on Environmental Audit (WGEA). The virtual meeting was hosted by the Chair of ASOSAI WGEA, SAI China from 25th to 26th October 2021 and attended by more than 90 participants from member SAIs.
- The 15th ASOSAI Assembly was the first time to hold a virtual assembly. The RAA attended the 15th ASOSAI Assembly being hosted virtually by the State Audit Office, Thailand on 7th September 2021. The ASOSAI has 47 Supreme Audit Institutions including the RAA as members.

The INTOSAI Development Initiative (IDI) Board is IDI's principal strategic body based in Norway. It is a non-executive Board and responsible for the management of the foundation and setting the strategic direction of the IDI. Board members are appointed on their professional merit. Dasho Tashi, Hon. Auditor General is a Member of the IDI Board (term ends in March 2024)

The Auditor General’s Advisory Series on “Review of Government Procurement System”

The Auditor General’s Advisory Series on “Review of Government Procurement System” was issued in November 2021 in accordance with Section 114 of the Audit Act of Bhutan 2018 towards promoting accountability, transparency, integrity and value for money in government procurements. Procurement Rules and Regulations (PRR) renders basic structures and processes for organising government procurement and it has undergone a series of amendments since it was first developed as a separate Procurement Manual in 1988.

Despite numerous amendments, the PRR is yet to render an efficient system capable of reducing administrative red tape and costs in government procurements. The other issue in government procurement is the inability to ensure quality standards and mismanagement of public funds in the procurement of goods and services. Numerous issues of excess payments and compromised quality in the provision of goods and services continue to persist across procuring agencies as reported in successive Annual Audit Reports.

Besides, a range of non-compliance issues that have potential to undermine the fundamental objectives of government procurement continue to occur. Thus, the lack of strategic approach in integrating government procurement to consolidate processes and facilitate innovations, and inability to ensure quality of deliverables have

become impediments in achieving value-for-money in government procurement.

The Advisory Series presented the results of RAA’s study on Government procurement for the last five years (2016-17 to 2020-21). It highlighted on major issues and challenges in the government procurement system



and common causes of irregularities such as incoherent policies, weak enforcement, accountability and sanctions, lack of professional capacity and limited use of ICT enabled procurement platforms.

Accordingly, recommendations were provided for improvements in three thematic areas: enabling Procurement Rules & Regulations (PRR), strengthening internal controls and oversight functions, and enforcing accountability and stricter sanctions. The RAA’s recommendations derived from its study on Government procurement for the last five years were intended to respond to challenges confronting the government procurement today and drive transformative change in its procurement function to achieve the value-for money in government procurement.

The Auditor General’s Occasional Paper on “Agencies Rationalizing Irregularities”

The Occasional Paper on the theme “Agencies Rationalizing Irregularities” was issued on October 2021 in accordance with Section 114 of the Audit Act of Bhutan 2018 towards promoting accountability, transparency, integrity and value for money in public operations. The Occasional Paper reported that persistent irregularities surfacing year on year basis have always been a matter of concern for RAA as the nation’s conscience keeper. Yet, in terms of the trend of

reported irregularities, there is no sign of improvements.

While rising trend of irregularities could be attributed to a range of factors such as increase in the size of public expenditure, enhanced coverage of audit, etc., the Occasional Paper reported that it is also an indication that there is deficit of ethics and morality in the way public resources are managed. It calls the attention of all players having specific roles to play in the accountability cycle and



Irregularities occur basically due to failure of control systems put in place. The Occasional Paper explained various conditions or factors that allow perpetration of fraud and lapses through Donalt Cressey's Fraud Triangle with references to the actual cases using three elements of the Fraud Triangle – Opportunity, Pressure and Rationalisation. The frauds are committed when all elements of opportunity, pressure and rationalisation exist. The irregularities which are not proven as fraud and corruption could also have the presence of all these elements.

the need to place equal responsibility to each of these institutions to uphold the culture of professionalism, ethics and accountability. It also underscores a need for the collaborative mechanisms amongst all institutions in the public sector to pursue collective responsibility towards creating a cleaner society, institutions and agencies shall always remain derailed in their collective mission.

Thus, as per the Occasional Paper, the irregularities are seen to be rationalised insofar as institutions and individuals fail to create enabling conditions to counter irregular actions or remain apathetic towards override of internal controls and manifest lackluster attitude towards influencing ethical behaviors and morality.

Release of Annual Audit Report 2020-2021

In line with Article 25 (5) of the Constitution of the Kingdom of Bhutan and Section 111 of the Audit Act of Bhutan 2018, the Royal Audit Authority (RAA) released its Annual Audit Report (AAR) 2020-21.

The AAR is issued in two volumes. Volume-I contains audited Annual Financial Statements of the Royal Government of Bhutan and summary of audit findings issued during the period. The Volume-II of the AAR contains the unresolved irregularities of audit reports issued between 01st January 2021 and 30th June 2021. The Annual Audit Report 2020-21 was presented in five parts:

- a) Mandates,
- b) Royal Government of Bhutan's Annual Financial Statement,
- c) Significant cases,
- d) Conclusion, and
- e) Recommendations.

The AAR 2020-21 highlighted shortfalls and lapses, fraud and corruption, and non-compliance as major irregularities. Some of the reasons cited for these irregularities include inadequate control

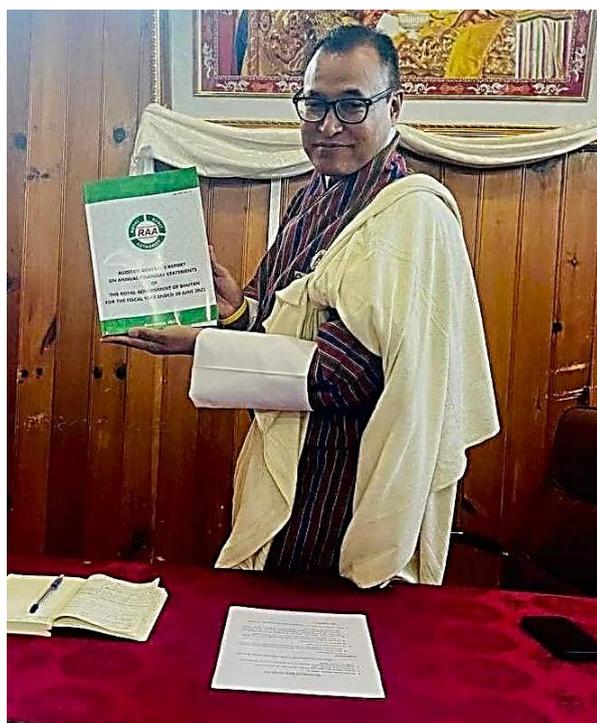


systems, weak leadership, responsibility and accountability, and non-implementation of corrective actions by the budgetary agencies. The Report recommends the Government reinforce the system of accountability and sanctions for public agencies and individuals, reinforce quality management systems in construction projects undertaken by agencies, review the need for a policy to bring consultants under the ambit of public accountability, and review of community contract protocol. Further, the report recommends the Government cautiously regulate its current expenditure.

The AAR also highlights milestones and achievements of the RAA during the FY 2020-21 and the audited report of accounts and operations of the RAA for the year ended 30th June 2021. It is

submitted as part of ensuring accountability of RAA for resources used in delivering audit mandates and strengthening its organizational systems and human resources.

Audited Report on Annual Financial Statements of the RGoB



The Audited Annual Financial Statements of the Royal Government of Bhutan for the financial year 2020- 21 is also released on 11th November 2021 along with the AG’s Advisory Series on Review of Government Procurement System. The Royal Audit Authority (RAA) audited the Annual Financial Statements (AFS) of the Royal Government of Bhutan for the Fiscal Year (FY) 2020-21 as required under the Audit Act of Bhutan 2018 and the Public Finance Act of Bhutan 2007 (Amendment 2012). The audit was conducted in accordance with the International Standards of Supreme Audit Institutions (ISSAIs).

The approved budget of Nu. 69,151.122 million for the FY 2020-21 was revised to Nu. 85,381.423 million. The sources of government funds comprised of 40.87% from domestic revenue, 16.96% from external grants, 16.32% from borrowings, 2.74% from recoveries and 23.10% from other receipts. The RGoB resorted to internal borrowings amounting to Nu. 9,103.684 million to finance its expenses besides external borrowings of Nu. 5,211.993 million. Total grants received during the year amounted to Nu. 14,882.289 million constituting of Nu. 14,242.530 million in cash and Nu. 639.760 million in kind.

The fiscal deficit of the government has constantly increased over the past years from Nu. 545 million in the FY 2017-18 to Nu. 11,139 million in the FY 2020-21, which could be attributed to limited revenue growth and increased public spending. The proportion of current expenditure to internal revenue for FY 2020-21 was 88.94%

The total expenditure recorded for the year amounted to Nu. 71,091.811 million resulting in overall underutilization of the revised budget by 16.74%. During the period, there was under-absorption of the capital budget by 32.56%. The government debt as of 30th June 2021 was Nu. 238,398.910 million of which Nu. 17,074.437 million accounted for internal debt and Nu.221,324.473 million for external debt. The major portion of the debt relates to borrowings for hydropower amounting to Nu. 162,359.048 million accounting for 73.40% of the total external debt in FY 2020-21.

SAI Performance Report 2021

The Royal Audit Authority released its second SAI Performance Report in 2021 which assesses the performance of the RAA against the International Standards of Supreme Audit Institutions (ISSAIs) and INTOSAI good practices following the methodology prescribed by the SAIs Performance Measurement Framework (SAI-PMF) developed by the INTOSAI Working Group on the Value and Benefits of SAIs (WGVBS). The SAI-PMF is an important tool to help RAA improve its audit methodologies, internal governance and ethics, capacity development and engagement of stakeholders amongst many others.

This assessment carried out in 2019 was as part of the Strategic Planning Monitoring Reporting (SPMR) programme of INTOSAI Development Initiatives (IDI) to carry out an objective assessment of RAA's current capability in delivering its mandates in line with the ISSAIs and measures the current performance of the RAA across 6 domains as follows:

1. Independence and Legal Framework
2. Internal Governance and Ethics
3. Audit Quality and Reporting
4. Financial Management, Assets and Support Services
5. Human Resources and Training and
6. Communication and Stakeholder Management

The Hon'ble Auditor General and senior officials of the RAA attended the INTOSAI Capacity Building Committee (CBC) Annual Meeting held virtually on 29th September 2021. The INTOSAI-CBC recognized, congratulated and shared the SAI Performance Measurement Framework (PMF) success stories of the RAA and SAI Kenya during the virtual meeting. The SAIPMF has helped more than 100 SAIs globally.

The first SAI-PMF assessment for the RAA was carried out as a peer review, led by the INTOSAI-Donor Secretariat and supported by the Office of the Auditor General of Norway in 2014-2015. The second SAI-PMF assessment was carried out in 2019-2020 as part of the Strategic Planning Monitoring Reporting (SPMR) programme of IDI and as a self-assessment by a team from the RAA. Both reports were published on the RAA website.

The SAI-PMF helped the RAA to improve in its audit methodologies, internal governance and ethics, capacity development and engagement of stakeholders amongst many others.

Training of Trainers (ToT)

A Training of Trainers was conducted at the Professional Development Centre in Tsirang in July 2021. The IDI certified master trainers trained 14 officials of RAA in preparation of conducting training programs scheduled in the Annual Capacity Development Calendar 2021-2022. A three-week capacity development program concluded on 7th August 2021. The training included a workshop to develop course curriculum and training materials to be used for In-house trainings in the RAA.



The program was aimed to create a pool of facilitators and equip them with competencies of designing, developing and delivering yearly in-house capacity development programs (CDPs) conducted at PDC. The course was targeted to individuals whose task is to carry out training programs to share their rich skills and experiences. Participants were adequately briefed on skills required for preparing and developing course objective, session at a glance, participants' notes, Instructor's Guide, audio-visuals, case studies, Role Plays, and various levels of evaluations.

The Hon. Auditor General graced the opening of the training who also attended the presentation of course materials made by individual participants. He applauded the master trainers and the participants for the successful completion of the course and for designing the course materials. The participants were instructed to maintain the materials as a living document and keep improving and perfecting it in pursuit of maintaining professionalism



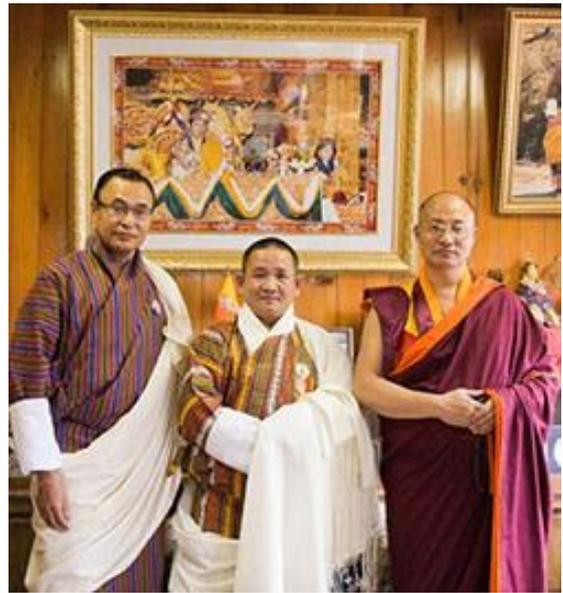
New Joint Auditor General

Ugyen Dorji, the erstwhile Deputy Auditor General of Directorate of Service (DOS) was promoted to the post of Joint Auditor General (EX2). Coinciding with the auspicious day, the Hon'ble Auditor General awarded *Tashi Khadhar* to the new Joint Auditor General on 21st July 2021.

He joined the Royal Audit Authority in 1998 as a Senior Auditor and went on to serve various Divisions, namely, the Policy and Planning Division (2006-2007) and Follow-Up and Clearance Division (2007-2011).

In 2011, he was promoted as the Assistant Auditor General (P1 position) for the OAAG, Tsirang through an open competition selection process. In 2016, he was further promoted as the Deputy Auditor General of Department of Follow-ups, Regions & HR Management through an open competition process. In 2021, he was promoted to the next position (EX2) by the RCSC, as a reward for his outstanding performance and service.

He holds a Master Degree in Business Advanced (Professional Accounting) from the Queensland University of Technology, Brisbane, Australia.



Hon'ble Auditor General awards Trashi Khadar to new Joint Auditor General

Four New Assistant Auditor General



The Hon. Auditor General awards Trashi Khadar to four new Assistant Auditor General

Coinciding with the auspicious day, the Hon'ble Auditor General awarded promotion orders and Tashi Khadhar to four newly promoted Assistant Auditor Generals (AAG) in a modest ceremony held on 11th August 2021.

Tashi Lhamo is the new AAG for the Human Resource and International Relations Division (HIRD), Directorate of Services (DoS). Chime Dorji is the new AAG for the Office of the Assistant Auditor General (OAAG), Samdrup Jongkhar; Tenzin Chhoedup is the new AAG for the OAAG, Tsirang; and Bikram Gurung is the new AAG for the OAAG, Bumthang. All OAAGs are under the Department of Follow-up and Regions.

The four Assistant Auditors General were promoted through an open competitive selection procedure held on 23rd July 2021.

New Research Officer joins Professional Development Centre



Jambay Dorji, Senior Research Officer joined the Professional Development Centre, RAA, Tsirang on 16th September 2021 following a selection interview held on 9th July 2021.

Prior to his lateral transfer, he served as Senior Gewog Administrative Officer for Serthi Gewog Administration under Jomotsangkha Dungkhag in Samdrup Jongkhar.

Performance Audit Training delivered to ACC



A three days training on Performance Auditing was delivered by two officials from the RAA to 11 officials of the Anti-Corruption Commission, Thimphu from 11th October to 13th October 2021.

The ISSAI-based training included the understanding of the audit processes in performance audit including audit topic selection and risk assessments.

Capacity Development on electronic Public Expenditure Management System



The five-day capacity development program on e-PEMS was held from 6th to 10th September 2021 at the PDC, Tsirang. The program was aimed to equip auditors with knowledge and skills of e-PEMS to enable them to use it effectively while auditing the agencies. Two Officials from the Department of Public Accounts, Ministry of Finance (MoF) imparted the training to 15 Auditors from RAA HQ and Regional Offices.

Capacity development program on Electronic Government Procurement System



A weeklong capacity development program on e-GP was held from 6th to 10th December 2021. The e-GP is a web-based system through which the procuring agencies shall perform their procurement related activities. Two Officers from the Department of National Properties, MoF imparted the training to 19 Auditors from RAA HQ and Regional Offices.

Capacity development on Risk-based audits for Internal Auditors of Corporate and Private Sectors



A week-long capacity development program on Risk-based Internal Audit tailored for the internal auditors of the corporate and private sector was delivered by RAA from 22nd to 26th November 2021. The training was aimed to enhance the competencies of internal auditors of corporate and private sectors.

The training was attended by 25 participants comprising of internal auditors and engineers from Bhutan Power Corporation Limited, Bhutan Electricity Authority and TashiCell who are responsible for ensuring proper internal control systems and monitoring occupational safety standards and protocols in their agencies.

Training Internal Auditors

A week-long capacity development program on Risk-based Internal Audit and construction audit tailored for the internal auditors of the Ministry of Finance was delivered by the RAA at the Professional Development Centre in Tsirang in 2021 in two batches.

The Hon'ble Auditor General met with both batches of Internal Auditors on 15th October 2021 and 19th November 2021 and graced the closing ceremony of a week-long capacity development program.



Training on Data Analytics

A three-day capacity development training on Data Analytics was delivered in November 2021 at PDC, Tsirang. The main objective of the training was to build adequate knowledge and skills on fundamentals of data analytics to meet challenges posed by a data driven environment.

The paper-based records are being replaced by technology generated records. It is imperative for the Auditors to kept abreast of the fast-changing environment and digital transformation.



Capacity development on Understanding and Analysis of Financial Statements (FSS)

A weeklong capacity development program on Understanding and Analysis of Financial Statement (FSS) concluded on 1st October 2021. The program was aimed to enable auditors to perform deeper analysis of financial statements of public sector audit entities and to provide highly reasonable assurance on the audited FSS. To achieve that, the participants were taught on the elements of inter-linkages amongst different account balances and their effect on the overall financial statements; various aspects of reconciliation and analysis of FSS; and forming audit opinions based on the analysis.



5th Annual Meeting of the INTOSAI Working Group on Big Data (WGBD).



The RAA attended the 5th Annual Meeting of the INTOSAI Working Group on Big Data (WGBD). The virtual

Meeting was hosted by the SAI China and attended by 94 auditors from 35 SAIs members. The Working Group on Big Data is a specialized working group approved by INTOSAI under Strategic Goal Three: Knowledge Sharing and Services. Its objective is to identify the challenges and opportunities faced by SAIs in the era of big data; to summarize the knowledge and experience in the field of big data audit; and strengthen relevant bilateral and multilateral technical cooperation.

Capacity Building on Data Visualisation and Infographics

Two batches of a three-day capacity development



program on Data Visualisation and Infographics were completed on 30th August 2021. The program was aimed to equip auditors with knowledge and skills of data visualization and infographics to enable them to use it for effectively communicating audit results through visual representation of statistical and other types of numeric and non-numeric data. The Joint Auditor General graced the opening session of the program virtually.

Civil Service Medal Award Ceremony 2021

Coinciding with the 15th Anniversary of His Majesty's accession to the Golden Throne, the RAA organised the Royal Civil Service Medal Award ceremony on 9th December 2021 in recognition of dedicated service to the Tsa-Wa-Sum by the employees. A total of **one** Life time service medal of dedicated service, **two** Gold Medals for 30 years of dedicated service, **four** Silver Medals for 20 years of dedicated service, and **three** Bronze Medals for 10 years of dedicated service were honored during the ceremony.

The ceremony was graced by Hon'ble Auditor General and senior officials at the Conference Hall with offering of butter lamps and recitation of Zhabten of His Majesty the King. A similar programme was organised by the Professional Development Centre, Tsirang and four Regional Offices of Bumthang, Phuentsholing, Samdrup Jongkhar and Tsirang.



Medal recipients in Head Office, Thimphu



Medal recipients from PDC, Tsirang



Medal recipients from OAAG, Bumthang



Medal recipients from OAAG, Samdrup Jongkhar

Award of Tashi Khadar to 16 promoted Officials



Promotion recipients in Head Office, Thimphu

16 officials were promoted to the next higher rank including one meritorious promotion with effect from 1st July 2021. The Hon'ble Auditor General awarded the Promotion Orders

along with Tashi Khadar and congratulated them on their well-deserved promotions. The Hon'ble Auditor General also highlighted and reminded on the importance of working hard, being responsible and accountable for assigned tasks and actions.

Sl. No.	Name	Designation	PL	Division	Promotion Type
1	Lungay Wangdi	Sr. Audit Officer	P3	OAAG, Samdrup Jongkhar	Meritorious
2	Phuntsho Norbu	Dy. Chief HR Officer	P2	HM Secretariat	Broadband
3	Jigme Dema	Dy. Chief Auditor	P2	Performance Audit Division	Broadband
4	Bal Kumar Subba	Dy. Chief ICT Officer	P2	ICT Division	Broadband
5	Ugen Dorje	Senior Auditor I	SS2	Administration and Finance Section	Broadband
6	Dhiraj Sharma	Senior Auditor I	SS2	RTICD	Broadband
7	Gyapchu	Senior Auditor I	SS2	OAAG, Tsirang	Broadband
8	Yonten Tashi	Senior Auditor I	SS2	OAAG, Phuentsholing	Broadband
9	Bogtu	Senior Auditor I	SS2	OAAG, Bumthang	Broadband
10	Dupchu Norbu	Senior Auditor I	SS2	OAAG, Bumthang	Broadband
11	Wangda Rinzin	Accounts Asst. I	SS2	Administration and Finance Section	Broadband
12	Pema Jamtsho Tamang	Sr. Auditor III	SS4	OAAG, Samdrup Jongkhar	Broadband
13	Sonam Dema	Sr. Personal Asst. V	S2	OAAG, Bumthang	Broadband
14	Tshewang Lhadon	Admin. Asst. I	S3	OAAG, Tsirang	Broadband
15	Singye Dorji	Admin. Asst. I	S3	AFS	Broadband
16	Nima Wangchuk Tamang	Driver-I	O2	PDC, Tsirang	Broadband

Eight employees separated from RAA

Eight employees separated from the service of RAA during the past six months either on lateral transfer or resignation. The management bid them farewell and wished success in their new pursuits.



Dechen Pelden, Asstt. Auditor General (23 years of service)



Tempa Gyeltshen, Chief Accounts Officer



Karma Chedon, Sr. ICT Technical Associate III (13 years 3 months)



Makhu, Driver (17 years and 8 months)



Namgay Dorjee, Deputy Chief Auditor



Namen Pradhan, Sr. Auditor, (14 years 3 months)



Rinchen Dorji, Basic Operator I (30 years 3 months)



Sonam Phuntsho, Deputy Chief Auditor (15 years)

Sherap Dorjee, Former Deputy Auditor General passes away



The Auditor General and Deputy Auditors General offered butter lamps and prayers on the passing away of Sherap Dorjee, former Deputy Auditor General of the RAA. 'Sherap sir' as he is fondly known, is remembered by all those who knew him as a gentle soul. He was 69 years old and hailed from Khoma, Lhunntse.

He had joined the service in January 1977 and served in various capacities until he superannuated from the RAA in 2012. The RAA family offer offered butter lamps to show our deepest sympathies and condolences to his family on his sad demise.

