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ROYAL AUDIT AUTHORITY

Bhutan Integrity House

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



RAA/AG-SP/04/2022-2023/ 039

Dated: 21st July 2022

NOTIFICATION

In continuation to the notification issued vide RAA/AG-SP/04/2021-2022/091 dated 7th October 2021 on reinforcing accountability in the public sector on material irregularities observed during audits, the RAA further notifies following strategies to be applied in the process of holding the officials accountable.

1. The officials shall be held to account for irregularities based on responsibility and involvement, which are classified under “direct” and “supervisory” accountability.
2. The heads of agencies shall invariably be held for overall accountability for any irregularities reported. Notwithstanding this, if circumstances as reviewed suggest direct involvement of head of agency in the reported irregularity, he/she shall also be held directly accountable.

Based on the category of accountability, the RAA shall seek specific actions from individuals. It may be noted that the officials shall not be relieved from accountability unless following actions are initiated to address the irregularities reported:

- Treatment of irregularities by way of restitution and indemnifications of any loss sustained by the Government due to irresponsible actions or inactions of individuals as indicated in the audit report. These shall include actions like recovery of money, rectification of works, replacement of goods, etc.
- Sanctions on officials held accountable based on the severity of irregularities which can either be administrative or legal actions as per RCSC’s Rules for Administrative Disciplinary Actions 2022.
- Corrective actions initiated to prevent the occurrence of similar irregularities in future. This is basically remedying deficiencies of systems and controls that had allowed the occurrence of reported irregularities.

The irregularities shall not be treated as resolved if the above actions are not initiated by those identified as accountable. Further, the RAA shall continue to seek actions on or from individuals through a regular follow up with the agencies. The status of actions initiated or non-actions of the agencies or individuals shall be reported through Annual Audit Report to demand appropriate sanctions.

“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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The RAA shall also maintain database of civil servants, public servants and other relevant parties to keep log of irregularities identified by individual officials and track repeat offenses to demand severe sanctions.

It is also to be noted that in order to promote culture of risk taking, innovations and initiatives, any deviations or non-compliances or under-performances noted during the audit, notwithstanding its financial implications, shall be reviewed based on degree of necessary safeguards put in place, as would be required under normal circumstances to support the decisions taken. If irregularities are found to have occurred despite all safeguards put in place in terms of exercising due diligence, and demonstrating professional competence and were intended to serve the best interest of the agency or government, it may warrant condoning of individuals and absolving of accountability.

Thus, in the spirit of enforcing greater accountability in the public sector, all agencies and individuals, both in public and civil service, charged with responsibilities are reminded to uphold the values of integrity, ethics, performance and answerability in discharge of their responsibilities.

This notification is issued as an advisory for immediate compliance by all public officials at all levels of position.

(Tashi)
Auditor General

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- His Majesty the King Jigme Khesar Namgyel Wangchuck