



ཀྲུལ་གཞུང་ཕྱི་སྲིད་འཕེལ་རྒྱུ་ལྷན་ཁག་།
ROYAL AUDIT AUTHORITY
Bhutan Integrity House

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



RAA/AG-SP/2017/ 121

Ministry of Information & Communication

Date: 06.03.2017

Diary No. 1286. Date of Receipt. 8.13.17

NOTIFICATION

In terms of **Section 1.6.13** of the Finance and Accounting Manual promulgated by the Ministry of Finance, the Royal Audit Authority (RAA) operates a current account styled "**Audit Recoveries Accounts**" outside the Government Consolidated Fund for the deposit and management of audit recoveries remitted to it on its instance. With the introduction of Internet and SMS banking system in the country, the officials held accountable in the Audit Reports directly deposit the audit recoveries into the bank to clear the accountability in his or her name. However, there are instances where the RAA was not informed of the deposits made, leading to unidentified deposits in bank and subsequent administrative burden.

The trend is regrettably on the rise. The RAA is not able to issue appropriate acknowledgement receipt to the concerned officials as per the prevailing practice. Consequently, the audit observation remains unresolved and at times is becoming the source of distress for officials at the time of applying for the audit clearance certificate. Such cases need to be resolved without being allowed to fester and accumulate further.

Therefore, all the government agencies, public-sector entities and concerned organisations including individual accountable persons should henceforth endorse the details of deposit in the following format:

- Audit Memo/Para No. :
- Name of accountable Official & EID :
- Name of Agency :
- Audit Information Number (AIN) :
- Amount and date of deposit :

This is issued for strict compliance.

(Tsheg Kezang)
Auditor General