



Overview of AAS 2022-23			
Divisions/Regions	Audit Universe	AAS2022-23	
		No. of audits Planned	Coverage %
Compliance and Outsourced Audit Division (COAD)	42	36	86
General Governance Division (GGD)	91	86	95
Resource, Trade, Industry and Commerce Division (RTICD)	67	66	99
Social, Communication and Information Division (SCID)	63	63	100
Office of the Assistant Auditor General (OAAG), Bumthang	58	56	97
Office of the Assistant Auditor General (OAAG), Phuntsholing	62	47	76
Office of the Assistant Auditor General (OAAG), Samdrupjongkhar	49	48	98
Office of the Assistant Auditor General (OAAG), Tsirang	71	71	100
Total	503	473	94
Performance Audit Division (PAD)		5	
Thematic Audit Division (TAD)		5	
Grand Total		483	

COMPLIANCE AND OUTSOURCED AUDIT DIVISION (COAD)

TEAM I

Team Leader: Chindup Gyeltshen

Team member: Dawa Tshering & Pema Deki

Sl. No.	Name of Agency	Agency Type	Account Type	Audit Type	Priority	Category	Start Date	End Date	Report Issue Date
1	Druk Holding & Investments	Corporations	CD	CA	P2	A3	11-Jul-22	12-Aug-22	16-Sep-22
2	Druk Air Corporation Ltd.	Corporations	CD	CA	P2	A3+	16-Aug-22	7-Oct-22	14-Nov-22
3	Bhutan Telecom Limited (Corporate Office including Area and Branch offices)	Corporations	CD	CA	P2	A1+	12-Oct-22	14-Dec-22	16-Jan-23
4	Green Bhutan Corporation Limited	Corporations	CD	CA	P2	B2	19-Dec-22	13-Jan-23	15-Feb-23
5	Druk Green Power Corporation Ltd.	Corporations	CD	CA	P2	A1	16-Jan-23	28-Feb-23	31-Mar-23
6	Rural Electrification Project, JICA II	Corporations	PLC	FA	P1	B3	3-Mar-23	24-Mar-23	25-Apr-23
7	Credit Information Bureau	Financial Institutions	CD	CA	P2	B1	27-Mar-23	16-Apr-23	16-May-23
8	Electricity Services Division, Bhutan Power Corporation Limited, Thimphu	Corporations	CD	CA	P2	A3	20-Apr-23	25-May-23	26-Jun-23

TEAM II

Team Leader: LB Ghalley

Team Member: Kinley Drukpa & Sonam Gyeltshen

Sl. No.	Name of Agency	Agency Type	Account Type	Audit Type	Priority	Category	Start Date	End Date	Report Issue Date
1	Electricity Services Division, Bhutan Power Corporation Limited, Paro	Corporations	CD	CA	P2	B1	18-Jul-22	9-Aug-22	16-Sep-22



2	Natural Resources Development Corporation Limited including Regional Office Paro, Wang Service Centre	Corporations	CD	CA	P2	A1+	18-Aug-22	14-Oct-22	30-Nov-22
3	National Housing Development Corporation Limited	Corporations	CD	CA	P2	A1	24-Oct-22	25-Nov-22	23-Dec-22
4	Menjong Sorig Pharmaceuticals Corporation Limited	Corporations	CD	CA	P2	B3	5-Dec-22	23-Dec-22	30-Jan-23
5	Construction Development Corporation Limited Corporate Office including Central Regional Office Gelephu, CDCL Tobjikha & Lingmethang Fleet Office	Corporations	CD	CA	P2	A3+	2-Jan-23	10-Feb-23	10-Mar-23
6	Bhutan Broadcasting Service Corporation	Corporations	CD	CA	P2	A1	20-Feb-23	24-Mar-23	17-Apr-23
7	Kuensel Corporation Limited	Corporations	CD	CA	P2	A3	3-Apr-23	28-Apr-23	26-May-23
8	Financial Institution Training Institute	Corporations	CD	CA	P2	B3	8-May-23	26-May-23	28-Jun-23

TEAM III

Team leader: Jamphel Dorji

Team member: Tshering Dorji, Tshering Pem & Jangchuk Dorji

Sl. No.	Name of Agency	Agency Type	Account Type	Audit Type	Priority	Category	Start Date	End Date	Report Issue Date
1	Public Debt	Ministries	LC	CA	P1	A1+	6-Jul-22	23-Aug-22	30-Sep-22
2	National Pension and Provident Fund	Financial Institutions	CD	CA	P2	A3+	31-Aug-22	30-Sep-22	1-Nov-22
3	Bhutan Agro Industries Limited	Corporations	CD	CA	P2	A1	10-Oct-22	4-Nov-22	6-Dec-22
4	Farm Machinery Corporation Limited	Corporations	CD	CA	P2	A3	14-Nov-22	8-Dec-22	4-Jan-23
5	Thimphu TechPark Limited	Corporations	CD	CA	P2	B2	18-Dec-22	6-Jan-23	3-Feb-23

6	WWF funded project - Thriving Environment Wellbeing of People	International Organizations	PLC	FA	P1	C2	16-Jan-23	25-Jan-23	15-Feb-23
7	Helvetas Swiss Inter-cooperation		PLC	FA	P1	A3	2-Feb-23	23-Feb-23	22-Mar-23
8	Bhutan Power Corporation Limited (Corporate Office)	Corporations	CD	CA	P2	A1+	2-Mar-23	18-Apr-23	26-May-23
9	State Trading Corporation Limited	Corporations	CD	CA	P2	A1	26-Apr-23	24-May-23	20-Jun-23
10	Bhutan Livestock Development Corporation Limited	Corporations	CD	CA	P2	B3	31-May-23	16-Jun-23	30-Jun-23

TEAM IV

Team leader: Nima

Team Member: Sonam Phuntsho & Chundu Wangchuk

Sl. No.	Name of Agency	Agency Type	Account Type	Audit Type	Priority	Category	Start Date	End Date	Report Issue Date
1	National Credit Guarantee	Ministries	LC	CA	P1	A1+	11-Jul-22	28-Sep-22	28-Oct-22
2	Royal Monetary Authority of Bhutan	Financial Institutions	CD	CA	P2	A3+	3-Oct-22	25-Nov-22	26-Dec-22
3	Royal Securities Exchange of Bhutan Limited	Financial Institutions	CD	CA	P2	B1	1-Dec-22	30-Dec-22	30-Jan-23
4	Royal Bhutan Helicopter Services Limited	Corporations	CD	CA	P2	B3	3-Jan-23	20-Jan-23	20-Feb-23
5	Bhutan Duty Free Limited	Corporations	CD	CA	P2	B1	25-Jan-23	24-Feb-23	24-Mar-23
6	Phuntsholing Township Development Project. Implemented by CDCL. ADB funded [FIC 4050 & 4651]	Corporations	PLC	FA	P1	B3	1-Mar-23	24-Mar-23	24-Apr-23
7	Bhutan Postal Corporation Ltd.	Corporations	CD	CA	P2	A1+	3-Apr-23	9-Jun-23	30-Jun-23

B: GENERAL GOVERNANCE DIVISION (GGD)

TEAM I

Team Leader: Tashi Phuntsho, Sr. Auditor

Team member: Passang

Sl. No.	Name of Agency	Agency Type	Account Type	Audit Type	Priority	Category	Start Date	End Date	Report Issue Date
1	Department of Disaster Management, MoHCA	Ministries	LC	FA	P2	C1	5-Jul-22	22-Jul-22	21-Aug-22
2	Hydromet Services and Disaster Resilience Regional Project. Implemented by Department of Disaster Management, MoHCA. Funded by World Bank (FIC 4513)	Ministries	PLC	FA	P1	C1	25-Jul-22	12-Aug-22	11-Sep-22
3	Strengthening Risk Information and Disaster Resilience in Bhutan Project. Implemented by Department of Disaster Management, MoHCA. Funded by World Bank	Ministries	PLC	FA	P1	C1	15-Aug-22	31-Aug-22	30-Sep-22
4	Disaster Management project. Implemented by Department of Disaster Management, MoHCA. Funded by EU and WFP (FIC 5224 & 5603)	Ministries	PLC	FA	P1	B3	1-Sep-22	29-Sep-22	29-Oct-22
5	Conservation of Sangchenchoekhor Monastery Project, Department of Culture, MoHCA. Gol PTA	Ministries	PLC	FA	P2	C1	10-Oct-22	28-Oct-22	27-Nov-22
6	Lhakhang Construction Project, Rajgir, India	Ministries	LC	FA	P1	C1	2-Nov-22	22-Nov-22	22-Dec-22
7	Royal Body Guard, Dechencholing	Armed Forces	LC	FA	P1	A1	28-Nov-22	20-Jan-23	19-Feb-23
8	Centre for Bhutan & GNH Studies	Autonomous	LC	FA	P2	C1	24-Jan-23	10-Feb-23	12-Mar-23
9	Bhutan National Legal Institute	Autonomous	LC	FA	P2	C1	14-Feb-23	8-Mar-23	7-Apr-23
10	National Commission for Women & Children	Autonomous	LC	FA	P2	C1	13-Mar-23	30-Mar-23	29-Apr-23

11	Druk Phuensum Tshogpa	Political Parties	CD	FA	P1	C2	3-Apr-23	14-Apr-23	14-May-23
12	People's Democratic Party	Political Parties	CD	FA	P1	C2	18-Apr-23	28-Apr-23	28-May-23
13	Bhutan Kuen-Nyam Party	Political Parties	CD	FA	P1	C2	3-May-23	16-May-23	15-Jun-23
14	Druk Nyamrup Tshogpa	Political Parties	CD	FA	P1	C2	17-May-23	30-May-23	29-Jun-23

TEAM II
Team leader: Samdrup Dema
Team member: Ugyen Dem, Tashi Thinley & Karma Jamtsho

Sl. No.	Name of Agency	Agency Type	Account Type	Audit Type	Priority	Category	Start Date	End Date	Report Issue Date
1	National Environment Commission Secretariat	Autonomous	LC	FA	P2	C1	4-Jul-22	15-Jul-22	14-Aug-22
2	Study on minimum Environmental Flow for Hydropower Projects in Bhutan, final phase. Implemented by NEC. Funded by ADA (FIC 5166)	Autonomous	PLC	FA	P1	C1	18-Jul-22	22-Jul-22	21-Aug-22
3	Bhutan's Third National Communication to UNFCCC, National Environment Commission. (FIC 4122)	Autonomous	PLC	FA	P1	C1	25-Jul-22	29-Jul-22	28-Sep-22
4	Waste Management Flagship Programme, NEC	Autonomous	PLC	FA	P2	C1	2-Aug-22	15-Aug-22	14-Sep-22
5	Development of Sports Infrastructure. Implemented by BoC. Funded by Gol PTA (FIC 4740)	Autonomous	PLC	FA	P1	B2	22-Aug-22	7-Sep-22	7-Oct-22
6	Bhutan Red Cross Society	International Organizations	CD	FA	P1	C1	12-Sep-22	21-Sep-22	21-Oct-22
7	Dzongkhag Administration, Thimphu including 8 Geogs and Lingzhi Drungkhag Administration	Dzongkhags, Dungkhags & Gewogs	LC	FA	P1	A2+	26-Sep-22	25-Nov-22	25-Dec-22



8	Lingzhi Dzong Construction Project	Ministries	PLC	FA	P2	B1	28-Nov-22	9-Dec-22	8-Jan-23
9	Dungkhag Court, Lingzhi	Autonomous	LC	FA	P2	C3	12-Dec-22	16-Dec-22	15-Jan-23
10	National Assembly Secretariat	Autonomous	LC	FA	P2	C1	26-Dec-22	4-Jan-23	3-Feb-23
11	National Council Secretariat	Autonomous	LC	FA	P2	C1	9-Jan-23	18-Jan-23	17-Feb-23
12	Directorate of Services including all other Departments of MoFA	Ministries	LC	FA	P2	A3	23-Jan-23	15-Feb-23	17-Mar-23
13	Royal Privy Council	Autonomous	LC	FA	P2	C1	20-Feb-23	8-Mar-23	7-Apr-23
14	Royal Bhutan Police, HQ including RBP Division I, Paro; Prison Service Division; and Fire Fighting Services	Ministries	LC	FA	P1	A1	13-Mar-23	14-Apr-23	14-May-23
15	Royal Institute of Management Secretariat including RIM fund	Autonomous	LC	FA	P2	C1	24-Apr-23	5-May-23	4-Jun-23
16	Dzongkha Development Commission	Autonomous	LC	FA	P2	C1	8-May-23	19-May-23	18-Jun-23

TEAM III

Team Leader: Cheku Wangchuk

Team member: Subarna Pradhan

Sl. No.	Name of Agency	Agency Type	Account Type	Audit Type	Priority	Category	Start Date	End Date	Report Issue Date
1	High Court of Bhutan	Autonomous	LC	FA	P2	C1	4-Jul-22	21-Jul-22	20-Aug-22
2	Directorate of Services, MoHCA	Ministries	LC	FA	P2	C1	27-Jul-22	19-Aug-22	18-Sep-22
3	Department of Law & Order, MoHCA	Ministries	LC	FA	P2	C1	25-Aug-22	14-Sep-22	14-Oct-22
4	Department of Local Governance, MoHCA	Ministries	LC	FA	P2	C1	19-Sep-22	18-Oct-22	17-Nov-22
5	Local Governance Sustainable Development Program , DLG (MoHCA)	Ministries	PLC	FA	P1	C1	20-Oct-22	10-Nov-22	10-Dec-22

6	Department of Civil Registration and Census, MoHCA	Ministries	LC	FA	P2	C1	16-Nov-22	6-Dec-22	5-Jan-23
7	Department of Immigration, Thimphu including Regional Immigration Office, Paro	Ministries	LC	FA	P2	C1	12-Dec-22	31-Dec-22	30-Jan-23
8	Drukgyal Dzong Conservation Project, Department of Culture, MoHCA	Ministries	PLC	FA	P1	C1	9-Jan-23	31-Jan-23	2-Mar-23
9	National Museum of Bhutan, Paro	Ministries	LC	FA	P2	C1	2-Feb-23	22-Feb-23	24-Mar-23
10	Election Commission of Bhutan including Public Election Fund Division	Constitutional Bodies	LC	FA	P2	C1	27-Feb-23	17-Mar-23	16-Apr-23
11	National Statistical Bureau	Autonomous	LC	FA	P2	C1	23-Mar-23	12-Apr-23	12-May-23
12	UN Support to result Based Planning and M&E for the MDGs and GNH, National Statistical Bureau, Thimphu	Autonomous	PLC	FA	P2	C1	14-Apr-23	5-May-23	4-Jun-23

TEAM IV

Team Leader: Cheda

Team member: Dawa Lham, Karma Phuntsho Dem & Ngawang Dorji

Sl. No.	Name of Agency	Agency Type	Account Type	Audit Type	Priority	Category	Start Date	End Date	Report Issue Date
1	Office of Attorney General	Autonomous	LC	FA	P2	C1	5-Jul-22	14-Jul-22	13-Aug-22
2	Contribution to Legal Sector Program. PMU with OAG. Funded by ADA (FIC 5167)	Autonomous	PLC	FA	P1	C1	18-Jul-22	27-Jul-22	26-Aug-22
3	Bhutan Trust Fund for Environment Conservation	Autonomous	CD	FA	P1	C1	29-Jul-22	10-Aug-22	9-Sep-22
4	Gross National Happiness Commission	Autonomous	LC	FA	P2	C1	15-Aug-22	24-Aug-22	23-Sep-22
5	Readiness and Preparatory Support Program, Strengthening NDA and related Institutions including Financial Institutions in Bhutan for engagement. PMU with GNHC. Funded by Green	Autonomous	PLC	FA	P1	B3	26-Aug-22	8-Sep-22	8-Oct-22

6	Strengthening of Project Management. Implemented by GNHC. Funded by GoI PTA	Autonomous	PLC	FA	P1	C1	12-Sep-22	21-Sep-22	21-Oct-22
7	Dzongkhag Administration, Paro including 10 Geogs	Dzongkhags, Dungkhags & Gewogs	LC	FA	P1	A2+	28-Sep-22	2-Dec-22	1-Jan-23
8	Cabinet Secretariat	Autonomous	LC	FA	P2	C1	9-Dec-22	20-Dec-22	19-Jan-23
9	Urban Transport Project. PMU with Cabinet Secretariat. Funded by GEF	Autonomous	PLC	FA	P1	C1	23-Dec-22	4-Jan-23	3-Feb-23
10	Dratshang Lhentshog Secretariat	Autonomous	LC	FA	P2	A2	9-Jan-23	3-Feb-23	5-Mar-23
11	Rabdeys, Dratshang Lhentshog	Dratshang Lhentshog	LC	FA	P2	A1	8-Feb-23	16-Mar-23	15-Apr-23
12	Religion and Health Project, Dratshang Lhentshog, RGOB Contribution		PLC	FA	P1	C1	21-Mar-23	31-Mar-23	30-Apr-23
13	Jigme Singye Wangchuck School of Law, Paro	Autonomous	LC	FA	P2	C1	4-Apr-23	13-Apr-23	13-May-23
14	Construction of Royal Institute of Law (2nd Phase), JSW School of Law funded by GOI PTA (FIC 3059)	Autonomous	PLC	FA	P1	B2	17-Apr-23	4-May-23	3-Jun-23
15	Commission for Religious Organization, MoHCA	Ministries	LC	FA	P2	C1	8-May-23	19-May-23	18-Jun-23

TEAM V
Team Leader: Tshering Yangzom
Team member: Chimi Yangden, Kencho Zam & Woedsel Lhamo

Sl. No.	Name of Agency	Agency Type	Account Type	Audit Type	Priority	Category	Start Date	End Date	Report Issue Date
1	Department of Public Accounts	Ministries	LC	FA	P2	C1	4-Jul-22	13-Jul-22	12-Aug-22
2	Annual Financial Statement, DPA, MoF	Ministries	LC	FA	P1	A2	22-Jul-22	19-Aug-22	18-Sep-22

3	Bhutan's Public Financial Management (PFM-MDF). Implemented by MoF. Funded by World Bank (FIC 4616)	Ministries	PLC	FA	P1	C1	24-Aug-22	2-Sep-22	2-Oct-22
4	Department of Revenue & Customs	Ministries	LC	FA	P1	C1	7-Sep-22	15-Sep-22	15-Oct-22
5	SASEC Transport, Trade Facilitation and Logistic Project. Implemented by Department of Revenue and Customs. Funded by ADB (FIC 4517)	Ministries	PLC	FA	P1	C1	20-Sep-22	29-Sep-22	29-Oct-22
6	Regional Revenue & Customs Office, Thimphu	Ministries	LC	FA	P1	A3	10-Oct-22	4-Nov-22	4-Dec-22
7	Regional Revenue & Customs Office, Paro	Ministries	LC	FA	P1	B3	14-Nov-22	28-Nov-22	28-Dec-22
8	Directorate Services, MoF, including vehicle quota systems	Ministries	LC	FA	P2	C1	5-Dec-22	14-Dec-22	13-Jan-23
9	Department of National Budget	Ministries	LC	FA	P2	C1	21-Dec-22	30-Dec-22	29-Jan-23
10	Department of Macroeconomics Affairs	Ministries	LC	FA	P2	C1	6-Jan-23	17-Jan-23	16-Feb-23
11	Department of National Properties	Ministries	LC	FA	P2	B3	23-Jan-23	3-Feb-23	5-Mar-23
12	Accounting and Auditing Standards Board of Bhutan	Ministries	LC	FA	P2	C1	9-Feb-23	17-Feb-23	19-Mar-23
13	Dzongkhag Court, Paro including CD account	Autonomous	LC	FA	P2	C1	27-Feb-23	8-Mar-23	7-Apr-23
14	Dzongkhag Court, Thimphu including CD account	Autonomous	LC	FA	P2	C1	15-Mar-23	24-Mar-23	23-Apr-23
15	Supreme Court of Bhutan	Autonomous	LC	FA	P2	B3	3-Apr-23	14-Apr-23	14-May-23
16	Civil Society Organization Authority	Autonomous	LC	FA	P2	C1	18-Apr-23	26-Apr-23	26-May-23
17	Bhutan Olympic Committee including 16 Federations	Autonomous	LC/CD	FA	P2	A1	28-Apr-23	31-May-23	30-Jun-23

TEAM VI

Team Leader: Kinley Wangchuk

Team member: Ugyen Dorji, Chimi Yuden & Tshering Ngedup

Sl. No.	Name of Agency	Agency Type	Account Type	Audit Type	Priority	Category	Start Date	End Date	Report Issue Date
1	Royal Civil Service Commission including CSWS	Constitutional Office	LC	FA	P2	C1	6-Jul-22	15-Jul-22	15-Aug-22
2	Competency based Human Resource Development Program, Final Phase. Implemented by RCSC. Funded by ADA (FIC 2635)	Constitutional Office	PLC	FA	P1	C1	20-Jul-22	29-Jul-22	29-Aug-22
3	Professionalizing the Civil Service& Nehru Wangchuk Project (FIC 4029), RCSC. GoI PTA funded	Constitutional Office	PLC	FA	P1	B3	3-Aug-22	16-Aug-22	15-Sep-22
4	Anti-Corruption Commission	Constitutional Office	LC	FA	P2	C1	19-Aug-22	30-Aug-22	29-Sep-22
5	Dzongkhag Administration, Gasa including four geogs	Dzongkhags,	LC	FA	P1	A3+	6-Sep-22	25-Oct-22	24-Nov-22
6	Dzongkhag Court, Gasa	Autonomous	LC	FA	P2	C3	28-Oct-22	2-Nov-22	2-Dec-22
7	National Land Commission Secretariat	Autonomous	LC	FA	P2	A3	8-Nov-22	5-Dec-22	4-Jan-23
8	Department of Culture including National Library & Archives, Royal Academy of Performing Arts and Hindu Dharma Sumudhya	Ministries	LC	FA	P1	A2	9-Dec-22	6-Jan-23	5-Feb-23
9	Royal Bhutan Army, Headquarter, Lungtephu including RBA Wings	Armed Forces	LC	FA	P1	A1+	13-Jan-23	21-Mar-23	20-Apr-23
10	Tourism Council of Bhutan including Foreign Exchange (FOREX) Accounts and Allocation for Sustainable Tourism Development	Autonomous	LC	FA	P2	B1	27-Mar-23	17-Apr-23	17-May-23
11	Royal Institute of Tourism and Hospitality	Autonomous	LC	FA	P2	C1	20-Apr-23	1-May-23	31-May-23
12	Bhutan Middle Management Hotel Program(FIC 4522), Royal Institute of Hospitality and Tourism.	Autonomous	PLC	FA	P2	C1	4-May-23	15-May-23	14-Jun-23

C: RESOURCE, TRADE, INDUSTRY AND COMMERCE DIVISION (RTICD)

TEAM I

Team Leader: Dhiraj Sharma

Team Members: Karma & Choki Wangmo

Sl. No.	Name of Agency	Agency Type	Account Type	Audit Type	Priority	Category	Start Date	End Date	Report Issue Date
1	Department of Trade, MoEA	Ministries	LC	FA	P1	B3	5-Jul-22	22-Jul-22	21-Aug-22
2	Strengthening Institutional & Human Capacity for Trade Promotion & Development - EIF project Tier 1. PMU with DoT, MoEA. Funded by UNOPS (FIC 2595)	Ministries	PLC	FA	P1	C2	25-Jul-22	29-Jul-22	28-Aug-22
3	Strengthening Institutional & Human Capacity for Trade Promotion & Development - EIF Project Tier 2. PMU with DoT, MoEA. Funded by UNOPS (FIC 4590)	Ministries	PLC	FA	P1	C2	2-Aug-22	12-Aug-22	11-Sep-22
4	EIF Brand Bhutan	Ministries	PLC	FA	P1	B3	15-Aug-22	26-Aug-22	25-Sep-22
5	Supporting Climate Resilience and Transformational Change in the Agriculture Sector in Bhutan. PMU with GNHC. Funded by GCF (FIC 5227)	Autonomous	PLC	FA	P1	B3	29-Aug-22	16-Sep-22	16-Oct-22
6	Enhancing Sustainability and Climate Resilience of Forest and Agricultural Landscape and Community Livelihoods in Bhutan (NAPA III). PMU with GNHC. GEF-LDCF (FIC 4620)	Autonomous	PLC	FA	P1	B3	19-Sep-22	7-Oct-22	6-Nov-22
7	Department of Employment and Human Resources, MoLHR	Ministries	LC	FA	P1	B2	10-Oct-22	28-Oct-22	27-Nov-22
8	Critical Skill Development in Economic Sector. Implemented by Department of Employment and Human Resources. Funded by GOI PTA	Ministries	PLC	FA	P1	B3	31-Oct-22	10-Nov-22	10-Dec-22
9	Build Bhutan Project, MoLHR. GoI PTA (FIC 5409)	Ministries	PLC	FA	P1	C1	14-Nov-22	25-Nov-22	25-Dec-22

10	Mangdechhu Hydroelectric Project Authority, Trongsa	Hydropower	CD	FA	P1	A3+	28-Nov-22	13-Jan-23	12-Feb-23
11	Department of Industry, MoEA	Ministries	LC	FA	P1	C1	16-Jan-23	27-Jan-23	26-Feb-23
12	Development of Motanga Industrial Estate (FIC 3049), Development of Jigmeling Industrial Parks (FIC 3050) and Development of Dhamdum Industrial Parks (FIC 3051). Funded by GoI PTA	Ministries	PLC	FA	P2	A2	30-Jan-23	24-Feb-23	26-Mar-23
13	Department of Agriculture & marketing Cooperatives	Ministries	LC	FA	P1	B3	27-Feb-23	17-Mar-23	16-Apr-23
14	Divisional Forest Office, Paro including Range Offices	Ministries	LC	FA	P2	B2	20-Mar-23	7-Apr-23	7-May-23
15	Bhutan Electricity Authority		LC	FA	P2	B1	10-Apr-23	28-Apr-23	28-May-23
16	Punatsangchhu Hydroelectric Project Authority, Phase I		LC	FA	P1	A3+	1-May-23	9-Jun-23	9-Jul-23
17	National Institute of Zorig Chusum, Thimphu including IDF	Ministries	LC	FA	P2	B3	12-Jun-23	23-Jun-23	23-Jul-23

TEAM II
Team Leader: Tshering Dorji
Team Members: Yeshe Choden & Pema Tshering

Sl. No.	Name of Agency	Agency Type	Account Type	Audit Type	Priority	Category	Start Date	End Date	Report Issue Date
1	Promotion of Renewable Energy and Energy Efficient Technologies, Final phase. Implemented by DRE, MoEA. Funded by ADA (FIC 5495)	Ministries	PLC	FA	P2	C3	15-Jul-22	21-Jul-22	20-Aug-22
2	Alternative Renewable Energy Pilot Project. Funded by ADB. Implemented by DRC, MoEA (FIC 5611)	Ministries	PLC	FA	P1	C3	22-Jul-22	25-Jul-22	24-Aug-22
3	Department of Renewable Energy	Ministries	LC	FA	P1	B3	27-Jul-22	17-Aug-22	16-Sep-22

4	Food Security & Agriculture Productivity Project (FSAPP) funded by Global Agriculture & Food Security Program (FSAPP). PMU with MoAF. Funded by WB	Ministries	PLC	FA	P1	A3	22-Aug-22	26-Sep-22	26-Oct-22
5	Department of Agriculture	Ministries	LC	FA	P1	C1	27-Sep-22	21-Oct-22	20-Nov-22
6	Secretariat, MoLHR	Ministries	LC	FA	P1	C1	26-Oct-22	9-Nov-22	9-Dec-22
7	Department of Labour, MoLHR	Ministries	LC	FA	P1	B3	14-Nov-22	2-Dec-22	1-Jan-23
8	Department of Occupational Standards, MoLHR	Ministries	LC	FA	P1	B3	5-Dec-22	23-Dec-22	22-Jan-23
9	Securing wild tigers in Territorial Forest Divisions with conservation assured tiger standards (CA/TS). Implemented by NCD, DoFPS. Funded by WWF (FIC 4609)	Ministries	PLC	FA	P1	C1	28-Dec-22	12-Jan-23	11-Feb-23
10	National Soil Service Centre, Simtokha	Ministries	LC	FA	P2	C1	18-Jan-23	31-Jan-23	2-Mar-23
11	National Plant Protection Centre, Simtokha including Pesticide Revolving Fund	Ministries	LC	FA	P2	B3	1-Feb-23	17-Feb-23	19-Mar-23
12	Agriculture Machinery Centre including KR-II Grant, Paro	Ministries	LC	FA	P2	B3	20-Feb-23	17-Mar-23	16-Apr-23
13	Regional Poultry Breeding Centre, Paro	Ministries	LC	FA	P2	C1	20-Mar-23	7-Apr-23	7-May-23
14	National Centre for Organic Agriculture, Yusipang	Ministries	LC	FA	P1	C1	10-Apr-23	27-Apr-23	27-May-23
15	Regional Pig Breeding Centre, Yusipang	Ministries	LC	FA	P2	B3	1-May-23	19-May-23	18-Jun-23
16	National Centre for Animal Health, Serbithang (including Medicine Revolving Fund CD Account)	Ministries	LC	FA	P2	C1	24-May-23	9-Jun-23	30-Jun-23

TEAM III

Team Leader: Pema Choden

Team Members: Sonam Dagay & Dechen Wangmo

Sl. No.	Name of Agency	Agency Type	Account Type	Audit Type	Priority	Category	Start Date	End Date	Report Issue Date
1	Youth Employment and Rural Entrepreneurship Project. Implemented by PPD, MoAF. Funded by Work Bank (FIC 4695)	Ministries	PLC	FA	P1	C3	15-Jul-22	22-Jul-22	21-Aug-22
2	Rural Development & Climate Change Response Program. Implemented by Directorate Services, MoAF. Funded by EU (FIC 4599)	Ministries	PLC	FA	P1	A3	25-Jul-22	19-Aug-22	18-Sep-22
3	Secretariat, MoAF including Prudent Project	Ministries	LC	FA	P2	B1	22-Aug-22	16-Sep-22	16-Oct-22
4	Technical Training Institute, Thimphu including CD account	Ministries	LC	FA	P2	B3	19-Sep-22	11-Oct-22	10-Nov-22
5	Punatsangchhu Hydroelectric Project Authority, Phase II		CD	FA	P1	A3+	14-Oct-22	30-Nov-22	30-Dec-22
6	Secretariat, MoEA	Ministries	LC	FA	P1	C1	1-Dec-22	16-Dec-22	15-Jan-23
7	Department of Geologies & Mines including Deposit Works (205.01/1011) together with ERB	Ministries	LC	FA	P1	B1	19-Dec-22	13-Jan-23	12-Feb-23
8	Department of Intellectual Property, MoEA	Ministries	LC	FA	P1	C1	16-Jan-23	25-Jan-23	24-Feb-23
9	National Centre for Hydrology and Meteorology	Autonomous Agencies	LC	FA	P2	C1	27-Jan-23	8-Feb-23	10-Mar-23
10	Jigme Dorji National Park, Damji, Gasa	Ministries	LC	FA	P1	B2	10-Feb-23	28-Feb-23	30-Mar-23
11	National Seed Centre, Paro	Ministries	LC	FA	P2	B1	1-Mar-23	24-Mar-23	23-Apr-23
12	Flood Warning Services, Gol	Ministries	PLC	FA	P2	B3	27-Mar-23	7-Apr-23	7-May-23
13	Regional Office of Economic Affairs, Thimphu	Ministries	LC	FA	P2	B3	10-Apr-23	25-Apr-23	25-May-23

14	Department of Hydropower & Power System	Ministries	LC	FA	P2	C1	27-Apr-23	10-May-23	9-Jun-23
15	Department of Cottage & Small Industries	Ministries	LC	FA	P1	B2	12-May-23	31-May-23	30-Jun-23
16	Department of Consumer Protection, MoEA	Ministries	LC	FA	P2	C1	1-Jun-23	15-Jun-23	30-Jun-23

TEAM IV

Team Leader: Tenzin Jamtsho

Team Member: Penjor, Chewang L Phuntshok & Tashi Dema

Sl. No.	Name of Agency	Agency Type	Account Type	Audit Type	Priority	Category	Start Date	End Date	Report Issue Date
1	National Biodiversity Centre , Serbithang including Bhutan Access & Benefit Sharing Fund	Ministries	LC	FA	P2	B3	4-Jul-22	20-Jul-22	22-Aug-22
2	National Post Harvest Centre, Paro	Ministries	LC	FA	P2	C1	21-Jul-22	3-Aug-22	3-Sep-22
3	Livelihood enhancement of the small farmers in SAARC region through small scale agro-business focusing on value chain development. Implemented by National Post Harvest Centre. Funded	Ministries	PLC	FA	P1	C1	4-Aug-22	10-Aug-22	12-Sep-22
4	Bhutan REDD Readiness Project (additional grant). Implemented by WMD, UWICER, SFED &FRMD under DoFPS. Funded by WB (R-PP), TF 19030 (FIC 4633)	Ministries	PLC	FA	P1	B3	11-Aug-22	29-Aug-22	30-Sep-22
5	Department of Technical Education, MoLHR	Ministries	LC	FA	P1	B3	30-Aug-22	16-Sep-22	17-Oct-22
6	Construction of JWPTI, Dekiling, Sarpang. Implemented by Department of Technical Education. Gol PTA (FIC 3066)	Ministries	PLC	FA	P1	B3	19-Sep-22	7-Oct-22	8-Nov-22
7	Skills Training & Education Pathways Upgradation project. Implemented by DoTE, MoLHR & DoSE, MoE. Funded by ADB (FIC 4632)	Ministries	PLC	FA	P1	B2	10-Oct-22	2-Nov-22	5-Dec-22

8	Community Based Forest Resource Management for Improved Livelihood. Implemented by SFED, DoFPS. Funded by WWF (FIC 4653)	Ministries	PLC	FA	P1	C1	7-Nov-22	22-Nov-22	23-Dec-22
9	Bhutan For Life, Multi-Party. GCF (4708); GEF-LDCF (4620); BT FEC (4942) RGoB, Private Donors (4709) including DT Families and WWF. PMU with NCD, DoFPS, MoAF.	Ministries	PLC	FA	P1	A3	23-Nov-22	23-Dec-22	24-Jan-23
10	Department of Forests & Park Services	Ministries	LC	FA	P1	B2	26-Dec-22	16-Jan-23	16-Feb-23
11	Divisional Forest Office, Thimphu including Range Offices	Ministries	LC	FA	P2	B2	17-Jan-23	30-Jan-23	1-Mar-23
12	Nature Conservation Division, Taba	Ministries	LC	FA	P2	C1	31-Jan-23	13-Feb-23	15-Mar-23
13	Department of Livestock	Ministries	LC	FA	P1	B1	14-Feb-23	15-Mar-23	14-Apr-23
14	Livestock Enterprise Development in Bhutan (FIC 5190) and National Highland Development Program (FIC 0028). GoI PTA	Ministries	PLC	FA	P1	B1	16-Mar-23	12-Apr-23	12-May-23
15	National Dairy Research and Development Centre, Yusipang	Ministries	LC	FA	P2	C1	13-Apr-23	24-Apr-23	24-May-23
16	Bhutan Agriculture & Food Regulatory Authority	Ministries	LC	FA	P1	B1	25-Apr-23	22-May-23	22-Jun-23
17	Forest Resource Management Division	Ministries	LC	FA	P2	B3	23-May-23	15-Jun-23	30-Jun-23

D: SOCIAL, COMMUNICATION AND INFORMATION DIVISION (SCID)

TEAM I

Team Leader: Tshewang Tandri

Team Member: Manish Giri & Dorji Wangchuk

Sl. No.	Name of the Agency	Agency Type	Account Type	Audit Type	Priority	Category	Start Date	End Date	Report Issue Date
1	Bhutan Health Trust Fund, Secretariat	Ministries	CD	FA	P2	B1	4-Jul-22	15-Jul-22	12-Aug-22
2	Department of Information Technology & Telecom, MoIC	Ministries	LC	FA	P2	B2	25-Jul-22	17-Aug-22	15-Sep-22
3	Department of Information and Media, MoIC	Ministries	LC	FA	P2	B2	22-Aug-22	13-Sep-22	12-Oct-22
4	Directorate of Services, MoIC	Ministries	LC	FA	P2	B2	19-Sep-22	17-Oct-22	16-Nov-22
5	Air Transport Connectivity Project - additional financing (Grant No. 0484)", DoAT, Paro, MoIC. Funded by ADB	Ministries	PLC	FA	P1	B1	24-Oct-22	24-Nov-22	23-Dec-22
6	Department of Air Transport Authority including revenue account, Paro, MoIC	Ministries	LC	FA	P2	B2	28-Nov-22	19-Dec-22	18-Jan-23
7	Road Safety and Transport Authority including revenue, MoIC	Ministries	LC	FA	P1	B2	26-Dec-22	18-Jan-23	17-Feb-23
8	Bhutan Info Comm & Media Authority	Autonomous Agencies	LC	FA	P2	B1	23-Jan-23	14-Feb-23	13-Mar-23
9	Bhutan Civil Aviation Authority	Autonomous Agencies	LC	FA	P2	B2	27-Feb-23	21-Mar-23	19-Apr-23
10	Directorate of Services, MoH	Ministries	LC	FA	P2	B2	27-Mar-23	18-Apr-23	17-May-23
11	Department of Medical Services	Ministries	LC	FA	P2	B3	24-Apr-23	11-May-23	9-Jun-23

12	Construction of 65 Bedded Mother & Child Hospital at Mongar CRH. Implemented by DoMSHI, MoH. GoI PTA (FIC 5421)	Ministries	PLC	FA	P1	B3	15-May-23	31-May-23	20-Jun-23
13	Construction Development Board	Autonomous Agencies	LC	FA	P2	B3	2-Jun-23	15-Jun-23	30-Jun-23

TEAM II

Team Leader: Tashi

Team Member: Tashi Wangmo & Sherub Jamtsho

Sl. No.	Name of Agencies	Agency Type	Account Type	Audit Type	Priority	Category	Start Date	End Date	Report Issue Date
1	GFATM Project "Preventing HIV/AIDS, to reduce TB & MDR-TB burden & trengthening treatment of PLHIV", DoPH, Thimphu	Ministries	PLC	FA	P1	B3	4-Jul-22	12-Jul-22	11-Aug-22
2	GFATM Project "Country Coordination Mechanism(CCM)", DoPH, MoH, Thimphu	Ministries	PLC	FA	P1	C1	15-Jul-22	21-Jul-22	20-Aug-22
3	Asia Pacific Vaccine Access Facility (Paediatric Pfizer Vaccines). Implemented by MoH. Funded by ADB (FIC 5728)	Ministries	PLC	FA	P1	B3	26-Jul-22	29-Jul-22	28-Aug-22
4	Health Flagship Programme (Gastric, Cervical and Breast cancer). Implemented by DoS, MoH. GoI PTA (FIC 5185)	Ministries	PLC	FA	P2	B3	4-Aug-22	22-Aug-22	21-Sep-22
5	Covid-19 Emergency Response and Health System Preparedness Project. Implemented by MoH. Funded by World Bank	Ministries	PLC	FA	P1	B3	25-Aug-22	9-Sep-22	9-Oct-22
6	Health Sector Development Program. Implemented by Secretariat, MoH. Funded by ADB (FIC 4636)	Ministries	PLC	FA	P1	B1	14-Sep-22	14-Oct-22	13-Nov-22

7	Construction of 40 bedded hospital at Dewathang. Implemented by HIDD, DoMSHI, MoH. GoI PTA (FIC 2958)	Ministries	PLC	FA	P1	B2	19-Oct-22	10-Nov-22	10-Dec-22
8	Department of Public Health Services	Ministries	LC	FA	P2	B2	17-Nov-22	8-Dec-22	7-Jan-23
9	Fleming Fund Project. Implemented by Dept. of Medical Services, MoH	Ministries	PLC	FA	P1	B3	13-Dec-22	28-Dec-22	27-Jan-23
10	UNFPA Assisted Project, MoH	Ministries	PLC	FA	P2	B3	3-Jan-23	19-Jan-23	18-Feb-23
11	Jigme Dorji Wangchuck National Referral Hospital	Autonomous Agencies	LC	FA	P1	A2	25-Jan-23	6-Mar-23	5-Apr-23
12	Construction of 150 Bedded Mother & Child hospital at Thimphu. Implemented by DoMSHI, MoH. GoI PTA (FIC 3048)	Ministries	PLC	FA	P1	B2	9-Mar-23	30-Mar-23	29-Apr-23
13	Department of Medical Supply and Health Infrastructure	Ministries	LC	FA	P2	B3	4-Apr-23	10-May-23	9-Jun-23
14	UNICEF Assisted Project, MoH	Ministries	PLC	FA	P2	B3	15-May-23	31-May-23	30-Jun-23

TEAM III
Team Leader: Wangchuk C
Team Member: Sonam Phuntsho, Biresh Parajuli & Tandin Bidha

Sl. No.	Name of Agencies	Agency Type	Account Type	Audit Type	Priority	Category	Start Date	End Date	Report Issue Date
1	Department of Engineering Services, MoWHS	Ministries	LC	FA	P1	B1	1-Jul-22	29-Jul-22	28-Aug-22
2	Urban Infrastructure Project (BHU 2816). PMU with DES, MoWHS. PIU with Thimphu Thromde, Phuntsholing Thromde & Samdrup Jongkhar Thromde. Funded by ADB (FIC 2971)	Ministries	PLC	FA	P1	B2	2-Aug-22	26-Aug-22	25-Sep-22

3	Secondary Towns Urban Development project (STUDP), BHU 3674. PMU with DES, MoWHS. Funded by ADB (FIC 4652)	Ministries	PLC	FA	P1	B1	29-Aug-22	26-Sep-22	26-Oct-22
4	Water Flagship Program, DES, MoWHS	Ministries	PLC	FA	P1	B1	28-Sep-22	3-Nov-22	3-Dec-22
5	Directorate of Services, MoWHS	Ministries	LC	FA	P2	B2	7-Nov-22	2-Dec-22	1-Jan-23
6	Drug Regulatory Authority	Autonomous Agencies	LC	FA	P2	B2	5-Dec-22	27-Dec-22	26-Jan-23
7	Department of Roads, MoWHS	Ministries	LC	FA	P2	B2	3-Jan-23	26-Jan-23	25-Feb-23
8	Regional Office, Department of Roads, Thimphu	Ministries	LC	FA	P1	A2	1-Feb-23	16-Mar-23	15-Apr-23
9	Thimphu Thromde CD, Thromde Education Sector (LC) & Revenue	Thromdes	LC	FA	P1	A1+	20-Mar-23	30-May-23	29-Jun-23
10	Department of Human Settlement, MoWHS	Ministries	LC	FA	P2	B2	1-Jun-23	16-Jun-23	30-Jun-23

TEAM IV

Team Leader: Pema Lhaden

Team Member: Pema Wangda & Lhakpa

Sl. No.	Name of Agencies	Agency Type	Account Type	Audit Type	Priority	Category	Start Date	End Date	Report Issue Date
1	Department of School Education, MoE	Ministries	LC	FA	P2	B2	1-Jul-22	29-Jul-22	28-Aug-22
2	International Assistance Project. Implemented by Department of School Education, MoE	Ministries	PLC	FA	P2	B1	2-Aug-22	17-Aug-22	16-Sep-22
3	Save the Children Assisted Project. Implemented by Department of School Education, MoE	Ministries	PLC	FA	P1	C1	18-Aug-22	7-Sep-22	7-Oct-22
4	UNICEF Assisted Project, MoE	Ministries	PLC	FA	P1	C1	8-Sep-22	29-Sep-22	29-Oct-22

5	Department of Adult and Higher Education, MoE	Ministries	LC	FA	P2	B2	3-Oct-22	19-Oct-22	18-Nov-22
6	Department of Adult & Higher Education	Ministries	PLC	FA	P2	B3	20-Oct-22	4-Nov-22	4-Dec-22
7	Department of Youth & Sports, MoE	Ministries	LC	FA	P2	B3	7-Nov-22	25-Nov-22	25-Dec-22
8	National Education Assessment for Bhutan under Save the Children funding, BCSEA, Thimphu	Autonomous Agencies	LC	FA	P2	B3	28-Nov-22	9-Dec-22	8-Jan-23
9	Bhutan Council for School Examinations and Assessment	Autonomous Agencies	LC	FA	P2	B1	12-Dec-22	30-Dec-22	29-Jan-23
10	Office of Vice Chancellor, RUB	Autonomous Agencies	LC	FA	P2	B3	3-Jan-23	25-Jan-23	24-Feb-23
11	Paro College of Education, RUB	Autonomous Agencies	LC	FA	P2	B3	26-Jan-23	24-Feb-23	26-Mar-23
12	2020 Bridge Bhutan Project funded by KNCU, MoE	Ministries	PLC	FA	P1	B3	27-Feb-23	14-Mar-23	13-Apr-23
13	Global Partnership for Education Project, MoE	Ministries	PLC	FA	P1	C1	15-Mar-23	31-Mar-23	30-Apr-23
14	Directorate of Services and Sherig Endowment Fund, MoE	Ministries	LC	FA	P2	B2	3-Apr-23	28-Apr-23	28-May-23
15	Royal Education Council	Autonomous Agencies	LC	FA	P2	B2	1-May-23	18-May-23	17-Jun-23
16	City Bus Service	Thromdes	CD	FA	P2	C1	19-May-23	15-Jun-23	30-Jun-23

TEAM V

Team Leader: Tshering Tenzin

Team Members: Karma Thinley

Sl. No.	Name of Agencies	Agency Type	Account Type	Audit Type	Priority	Category	Start Date	End Date	Report Issue Date
1	International Assistance, MoH	Ministries	PLC	FA	P2	B3	4-Jul-22	29-Jul-22	29-Aug-22

2	National Film Commission of Bhutan	Autonomous Agencies	LC	FA	P2	C1	2-Aug-22	22-Aug-22	22-Sep-22
3	Media Council of Bhutan	Autonomous Agencies	LC	FA	P2	C1	23-Aug-22	12-Sep-22	12-Oct-22
4	Bhutan Standard Bureau	Autonomous Agencies	LC	FA	P2	B2	13-Sep-22	24-Oct-22	24-Nov-22
5	Department of Traditional Medicine Services	Ministries	LC	FA	P2	B2	25-Oct-22	2-Dec-22	2-Jan-23
6	Khesar Gyalpo University of Medical Sciences of Bhutan (KGUMSB)	Autonomous Agencies	CD	FA	P2	B1	5-Dec-22	16-Jan-23	16-Feb-23
7	Faculty of Nursing & Public Health, KGUMSB, Thimphu	Autonomous Agencies	CD	FA	P2	B3	17-Jan-23	13-Feb-23	13-Mar-23
8	Faculty of Traditional Medicine, KGUMSB, Thimphu	Autonomous Agencies	CD	FA	P1	B1	14-Feb-23	30-Mar-23	30-Apr-23
9	Bhutan Medical and Health Council	Autonomous Agencies	CD	FA	P2	B3	31-Mar-23	26-Apr-23	26-May-23
10	Bhutan Narcotic Control Agency	Autonomous Agencies	CD	FA	P2	B1	27-Apr-23	8-Jun-23	30-Jun-23

E: OFFICE OF THE ASSISTANT AUDITOR GENERAL (OAAG), BUMTHANG

TEAM I

Team Leader: Sonam

Team Members: Dorji Nima & Kinley

Sl. No.	Name of Agency	Agency Type	Account Type	Audit Type	Priority	Category	Start Date	End Date	Report Issue Date
1	Ugyen Wangchuck Institute for Conservation & Environmental Rerearch, Lamegonpa (UWICE), Bumthang	Ministries	LC	FA	P1	C1	18-Jul-22	29-Jul-22	28-Aug-22
2	Dzongkhag Administration, Zhemgang including eight Geogs	Dzongkhags, Dungkhags & Gewogs	LC	FA	P1	A2+	8-Aug-22	14-Oct-22	16-Dec-22
3	Dungkhag Court, Panbang, Zhemgang	Autonomous Agencies	LC	FA	P2	C1	17-Oct-22	28-Oct-22	27-Nov-22
4	Regional Mithun Breeding Farm, Wangdigang, Zhemgang	Ministries	LC	FA	P2	C3	31-Oct-22	10-Nov-22	10-Dec-22
5	Electricity Services Division, Bhutan Power Corporation Limited, Bumthang	Corporations	Others	CA	P2	C2	14-Nov-22	25-Nov-22	26-Dec-22
6	Regional Office, Department of Roads, Lingmethang, Mongar	Ministries	LC	FA	P1	A2	5-Dec-22	20-Jan-23	28-Feb-23
7	Kurichu Hydropower Plant, Gyelpozhing, Mongar	Corporations	Others	CA	P1	B3	23-Jan-23	10-Feb-23	12-Mar-23
8	Divisional Forest Office (DFO), Mongar	Ministries	LC	FA	P2	B2	13-Feb-23	3-Mar-23	9-Apr-23
9	Regional Office of Economic Affairs, Mongar	Ministries	LC	FA	P2	C2	6-Mar-23	17-Mar-23	17-Apr-23
10	Gyalpozhing College of Information & Technology, Mongar	Autonomous Agencies	LC	FA	P2	B3	20-Mar-23	7-Apr-23	14-May-23
11	Central Machinery Unit (CMU), Bumthang	Ministries	LC	FA	P2	B2	10-Apr-23	28-Apr-23	29-May-23
12	Institute of Language & Cultural Studies, Taktse, Trongsa	Autonomous Agencies	LC	FA	P2	B3	1-May-23	26-May-23	25-Jun-23



13	Development of Infrastructure at College of Language and Cultural Studies. GoI PTA (FIC 4739)	Autonomous Agencies	PLC	FA	P1	C2	29-May-23	2-Jun-23	3-Jul-23
14	Natural Resources Development Corporation Limited, Jakar Regional Office, Bumthang including Gelephu Branch Office	Corporations	Others	FA	P2	C3	5-Jun-23	23-Jun-23	30-Jun-23

TEAM II

Team Leader: Duptho Wangdi

Team Member: Sonam Tenzin & Yeshe Jamtsho

Sl. No.	Name of Agency	Agency Type	Account Type	Audit Type	Priority	Category	Start Date	End Date	Report Issue Date
1	Regional Revenue & Customs Office (RRCO), Bumthang	Ministries	LC	FA	P1	B3	18-Jul-22	4-Aug-22	3-Sep-22
2	Commercial Agriculture & Resilient Livelihood Enhancement Programme (CARLEP), Wengkhari including Regional Office, Khangma, and implementing agencies of Lhuntse, Mongar, P/gatshel,	Ministries	PLC	FA	P1	A1	8-Aug-22	16-Sep-22	16-Oct-22
3	National Research Centre for Animal Nutrition, Bumthang	Ministries	LC	FA	P2	C2	22-Sep-22	30-Sep-22	30-Oct-22
4	Dzongkhag Administration, Lhuentse including eight Geogs	Dzongkhags, Dungkhags & Gewogs	LC	FA	P1	A2+	3-Oct-22	5-Dec-22	23-Jan-23
5	Dzongkhag Court, Lhuentse	Autonomous Agencies	LC	FA	P2	C1	6-Dec-22	16-Dec-22	15-Jan-23
6	Electricity Services Division, Bhutan Power Corporation Limited, Lhuentse	Corporations	Others	CA	P2	C2	19-Dec-22	27-Dec-22	26-Jan-23
7	National Horse Breeding Programme, Bumthang	Ministries	LC	FA	P2	C3	3-Jan-23	6-Jan-23	5-Feb-23
8	Tangsibji Hydro Energy Limited , Trongsa	Hydropowers	Others	CA	P1	A1	9-Jan-23	17-Feb-23	19-Mar-23



9	Agricultural Research & Development , Renewable Natural Resources Research Development Centre, Wengkhar, Mongar	Ministries	PLC	FA	P1	C3	27-Feb-23	3-Mar-23	2-Apr-23
10	Regional Agriculture and Marketing Co-operatives (RAMCO), Mongar	Ministries	LC	FA	P2	C1	6-Mar-23	17-Mar-23	16-Apr-23
11	Dzongkhag Court, Mongar	Autonomous Agencies	LC	FA	P2	C1	20-Mar-23	31-Mar-23	30-Apr-23
12	Royal Bhutan Police, Division X, Mongar	Ministries	LC	FA	P2	C1	3-Apr-23	14-Apr-23	14-May-23
13	Electricity Services Division, Bhutan Power Corporation Limited, Mongar	Corporations	Others	CA	P2	C2	17-Apr-23	25-Apr-23	25-May-23
14	Regional Pig & Poultry Breeding Centre, Lingmethang, Mongar	Ministries	LC	FA	P2	C3	26-Apr-23	3-May-23	2-Jun-23
15	Technical Training Institute, Chumey, Bumthang	Ministries	LC	FA	P2	C1	15-May-23	26-May-23	25-Jun-23

TEAM III

Team Leader: Tenzin Wangchuk

Team Member: Ugyen Tshewang, Thinley Choizang & Bumten Dema

Sl. No.	Name of Agency	Agency Type	Account Type	Audit Type	Priority	Category	Start Date	End Date	Report Issue Date
1	Wangchuck Centennial National Park, Bumthang	Ministries	LC	FA	P2	B2	18-Jul-22	4-Aug-22	3-Sep-22
2	Regional Office, Department of Roads, Trongsa	Ministries	LC	FA	P1	A2	8-Aug-22	9-Sep-22	31-Oct-22
3	Dzongkhag Administration, Mongar including 17 Geogs	Dzongkhags, Dungkhags & Gewogs	LC	FA	P1	A1+	19-Sep-22	16-Dec-22	10-Feb-23
4	Dungkhag Court, Weringla	Autonomous Agencies	LC	FA	P2	C1	26-Dec-22	2-Jan-23	1-Feb-23



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5	Eastern Regional Referral Hospital, Mongar	Ministries	LC	FA	P2	B2	9-Jan-23	27-Jan-23	26-Feb-23
6	Royal Heritage Museum, Trongsa	Ministries	LC	FA	P2	C3	31-Jan-23	3-Feb-23	3-Mar-23
7	Electricity Services Division, Bhutan Power Corporation Limited, Trongsa	Corporations	Others	CA	P2	C2	6-Feb-23	10-Feb-23	12-Mar-23
8	Divisional Forest Office (DFO), Zhemgang	Ministries	LC	FA	P2	B2	15-Feb-23	10-Mar-23	9-Apr-23
9	Dzongkhag Court, Zhemgang	Autonomous Agencies	LC	FA	P2	C1	13-Mar-23	21-Mar-23	20-Apr-23
10	Royal Bhutan Police, Division XIII, Bumthang	Ministries	LC	FA	P2	C1	27-Mar-23	5-Apr-23	5-May-23
11	Brown Swiss Cattle Farm, Bumthang	Ministries	LC	FA	P2	C3	7-Apr-23	13-Apr-23	13-May-23
12	Natural Resources Development Corporation Limited, Zhongar Regional Office, Mongar	Corporations	Others	CA	P2	B3	18-Apr-23	12-May-23	11-Jun-23
13	Native Poultry and Heifer Breeding Centre, Sertsam, Lhuntse	Ministries	LC	FA	P2	C3	15-May-23	19-May-23	18-Jun-23
14	Divisional Forest Office (DFO), Bumthang	Ministries	LC	FA	P2	B2	25-May-23	14-Jun-23	30-Jun-23

TEAM IV

Team Leader: Chencho Norbu

Team Members: Chimi Dema, Choje Wangmo & Sangay Tashi

Sl. No.	Name of Agency	Agency Type	Account Type	Audit Type	Priority	Category	Start Date	End Date	Report Issue Date
1	National Highland Research & Development Centre, Bumthang	Ministries	LC	FA	P2	C2	18-Jul-22	29-Jul-22	28-Aug-22
2	Dzongkhag Administration, Bumthang including four Geogs	Dzongkhags, Dungkhags & Gewogs	LC	FA	P1	A3+	8-Aug-22	16-Sep-22	7-Nov-22



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3	Dzongkhag Court, Bumthang	Autonomous Agencies	LC	FA	P2	C1	26-Sep-22	7-Oct-22	6-Nov-22
4	Phrumsengla National Park, Ura, Bumthang	Ministries	LC	FA	P2	B2	17-Oct-22	4-Nov-22	4-Dec-22
5	Dzongkhag Administration, Trongsa including five geogs	Dzongkhags, Dungkhags & Gewogs	LC	FA	P1	A3+	21-Nov-22	30-Dec-22	13-Feb-23
6	Dzongkhag Court, Trongsa	Autonomous Agencies	LC	FA	P2	C1	9-Jan-23	20-Jan-23	19-Feb-23
7	Jigme Singye Wangchuck National Park, Tshangkha, Trongsa	Ministries	LC	FA	P2	B2	30-Jan-23	17-Feb-23	19-Mar-23
8	Regional Office of Economic Affairs, Trongsa	Ministries	LC	FA	P2	C3	27-Feb-23	3-Mar-23	2-Apr-23
9	Royal Bhutan Police, Division VII, Trongsa	Ministries	LC	FA	P2	C1	6-Mar-23	17-Mar-23	16-Apr-23
10	Regional Office, Department of Roads, Tingtibi, Zhemgang	Ministries	LC	FA	P1	A2	27-Mar-23	21-Apr-23	29-May-23
11	Electricity Services Division, Bhutan Power Corporation Limited, Zhemgang	Corporations	Others	CA	P2	C2	24-Apr-23	28-Apr-23	28-May-23
12	Regional Revenue & Customs Office, Mongar	Ministries	LC	FA	P1	B3	8-May-23	19-May-23	18-Jun-23
13	Regional Road Safety and Transport Authority, Mongar including base office at Tashigang, Lhuentse and Trashiyangtse	Ministries	LC	FA	P2	B3	29-May-23	9-Jun-23	30-Jun-23



F: OFFICE OF THE ASSISTANT AUDITOR GENERAL (OAAG), PHUNTSHOLING

TEAM I

Team Leader: Kinley Tshering

Team member: Phub Zam, Gelay Jamtsho & Sonam Tshering

Sl. No.	Name of the Agency	Agency Type	Account Type	Audit Type	Priority	Category	Start Date	End Date	Report Issue Date
1	Gaeddu College of Business Studies	Autonomous	LC	FA	P2	B3	14-Jul-22	27-Jul-22	26-Aug-22
2	Dzongkhag Administration, Samtse including 15 Goegs, Dungkhags Administration, Tashichhoeling & Dophuchen	Dzongkhags, Dungkhags & Gewogs	LC	FA	P1	A1+	2-Aug-22	14-Oct-22	13-Nov-22
3	SASEC Transport, Trade Facilitation and Logistics Project (Loan). Implemented by Thromde, Phuntsholing. ADB funded	Thromdes	PLC	FA	P1	C1	17-Oct-22	25-Oct-22	24-Nov-22
4	SASEC Road Connectivity Project (Grant). Implemented by DoR, Phuntsholing. ADB funded	Ministries	PLC	FA	P1	C1	26-Oct-22	7-Nov-22	7-Dec-22
5	SASEC Transport, Trade Facilitation and Logistics Project (Grant 0400). Implemented by DoR, Phuntsholing. ADB funded	Ministries	PLC	FA	P1	C1	8-Nov-22	18-Nov-22	18-Dec-22
6	SASEC Road Connectivity Project (Loan). Implemented by Thromde, Phuntsholing. ADB funded	Thromdes	PLC	FA	P1	C1	21-Nov-22	29-Nov-22	29-Dec-22
7	Regional Office of Economic Affairs, Phuntsholing	Ministries	LC	FA	P2	C1	1-Dec-22	7-Dec-22	6-Jan-23
8	Army Welfare Project, Distillery including Bonded Ware House and Card Board Factory , Samtse	Corporations	Others	CA	P1	A2	9-Dec-22	6-Jan-23	5-Feb-23
9	Chhukha Hydro Power Plant	Corporations	Others	CA	P1	A3	9-Jan-23	1-Feb-23	3-Mar-23
10	Regional Office, Department of Roads, Phuntsholing	Ministries	LC	FA	P1	A2	3-Feb-23	7-Mar-23	6-Apr-23



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11	Reinforcement of bridges along Samtse-Tashicholing road and improvement of Jamtsholing road. Gol PTA (FIC 5415)	Ministries	PLC	FA	P1	C1	9-Mar-23	20-Mar-23	19-Apr-23
12	Jigme Khesar Strict Nature Reserve, Haa, DoFPS, MoAF	Ministries	LC	FA	P2	B3	21-Mar-23	3-Apr-23	3-May-23
13	Royal Bhutan Police, Division III, Phuntsholing	Ministries	LC	FA	P2	C1	5-Apr-23	14-Apr-23	
14	Bhutan Ferro Alloys Limited, Phuntsholing	Corporations	Others	CA	P2	A1	17-Apr-23	17-May-23	16-Jun-23
15	Divisional Forest Office, Samtse including Range Offices at Samtse, Dophuchen & Tashicholing	Ministries	LC	FA	P2	B2	18-May-23	31-May-23	16-Jun-23
16	Dungkhag Court, Phuntsholing	Autonomous	LC	FA	P2	C1	1-Jun-23	8-Jun-23	30-Jun-23

TEAM II

Team Leader: Tshering Chopel

Team Member: Sonam Tshering, Tenzin Jamtsho & Deki

Sl. No.	Name of Agencies	Agency Type	Account Type	Audit Type	Priority	Category	Start Date	End Date	Report Issue Date
1	Dzongkhag Administration, Haa including six Geogs & Dungkhag Administration, Sangbaykha	Dzongkhags, Dungkhags & Gewogs	LC	FA	P1	A2+	11-Jul-22	25-Aug-22	26-Sep-22
2	National Centre for Riverine & Lake Fisheries, Haa, DoL, MoAF	Ministries	LC	FA	P2	C1	26-Aug-22	6-Sep-22	6-Oct-22
3	Regional Immigration Office, Phuntsholing	Ministries	LC	FA	P2	B3	8-Sep-22	21-Sep-22	21-Oct-22
4	Tala Hydro Power Plant	Corporations	Others	CA	P1	A3	22-Sep-22	19-Oct-22	18-Nov-22
5	Regional Revenue & Customs Office (RRCO), Phuntsholing	Ministries	LC	FA	P2	A1	21-Oct-22	25-Nov-22	26-Dec-22
6	Regional Revenue & Customs Office, Samtse including check posts at Samtse, Gomtu, Bindu, and Jitti	Ministries	LC	FA	P2	B1	28-Nov-22	16-Dec-22	16-Jan-23



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7	Army Welfare Project, Head Office including Bonded Ware House, Thimphu	Corporations	Others	CA	P1	A2	19-Dec-22	16-Jan-23	15-Feb-23
8	Samtse College of Education	Autonomous Agencies	LC	FA	P2	B3	17-Jan-23	30-Jan-23	1-Mar-23
9	Regional Central Stores, MoWHS, Phuentsholing	Ministries	LC	FA	P2	C2	1-Feb-23	7-Feb-23	9-Mar-23
10	National Jersey Breeding Centre, Samtse	Ministries	LC	FA	P2	C2	8-Feb-23	14-Feb-23	16-Mar-23
11	Explosive Management Division: Expenditure Management (RBP), Phuentsholing	Ministries	LC	FA	P1	C1	16-Feb-23	1-Mar-23	31-Mar-23
12	Regional Livestock Development Centre , Tsimasham, Chhukha including Veterinary Hospital, Phuentsholing	Ministries	LC	FA	P2	B3	2-Mar-23	15-Mar-23	14-Apr-23
13	Material Management Division, DGPC, Phuentsholing	Corporations	Others	CA	P2	B1	17-Mar-23	30-Mar-23	1-May-23
14	Royal Bhutan Police, Division IV, Samtse	Ministries	LC	FA	P2	C1	31-Mar-23	11-Apr-23	11-May-23
15	Natural Resource Development Corporation Limited, Regional Office, Phuentsholing including offices at Gedu & Samtse	Corporations	Others	CA	P2	B3	13-Apr-23	26-Apr-23	26-May-23
16	Resurfacing of Samtse-Tashicholing-Tendruk road (73kms). GoI PTA (FIC 5178)	Ministries	PLC	FA	P1	C2	27-Apr-23	5-May-23	5-Jun-23
17	Dzongkhag Court, Samtse	Autonomous	LC	FA	P2	C1	8-May-23	17-May-23	16-Jun-23
18	Substation Maintenance Division, BPCL, Phuentsholing	Corporations	Others	CA	P2	C1	19-May-23	30-May-23	29-Jun-23
19	Medical Stores and Distribution Division, Phuentsholing	Ministries	LC	FA	P2	B3	2-Jun-23	16-Jun-23	30-Jun-23

TEAM III

Team leader: Nidup Gyeltshen

Team member: Chimi Tshering, Kuch Kumari Subba & Gem Tshering

Sl. No.	Name of Agencies	Agency Type	Account Type	Audit Type	Priority	Category	Start Date	End Date	Report Issue Date
1	Food Corporation of Bhutan Limited, Phuentsholing including Regional Offices, Thimphu, Gelephu & Samdrupjongkhar; Bulk P/Ling, S/Jongkhar & Gelephu; and all Depots	Corporations	Others	CA	P1	A1+	11-Jul-22	9-Sep-22	9-Oct-22
2	Dzongkhag Administration, Chhukha including 11 Geogs & Dungkhag Administration, Phuentsholing	Dzongkhag	LC	FA	P1	A1+	13-Sep-22	25-Nov-22	25-Dec-22
3	Livestock Central Store, Phuentsholing	Ministries	LC	FA	P2	C2	29-Nov-22	6-Dec-22	6-Jan-23
4	Regional Road Safety Transport Authority, Phuentsholing including Base Offices in Phuentsholing, Gedu, Tsimasham and Samtse	Ministries	LC	FA	P2	C1	9-Dec-22	23-Dec-22	23-Jan-23
5	Calf Rearing Centre, Wangkha, Chhukha	Ministries	LC	FA	P2	B3	26-Dec-22	30-Dec-22	30-Jan-23
6	Thromde , Phuentsholing including CD account, Revenue & Education Subsidy	Thromdes	LC	FA	P1	A3+	3-Jan-23	15-Feb-23	15-Mar-23
7	Bhutan Board Products Limited, including Tala Factory & Bhutan Board Products Limited, Thimphu	Corporations	Others	CA	P1	A3	17-Feb-23	17-Mar-23	17-Apr-23
8	Special Reserve Police Force (SRPF), Royal Bhutan Police, Tashi Gatshel, Chhukha	Ministries	LC	FA	P2	C1	20-Mar-23	29-Mar-23	29-Apr-23
9	Penden Cement Authority Limited including Depot, Phuentsholing	Corporations	Others	CA	P1	A2	3-Apr-23	1-May-23	1-Jun-23
10	Royal Institute for Governance & Strategic Studies (RIGSS), Phuentsholing	Autonomous Agencies	Others	CA	P2	C1	3-May-23	15-May-23	15-Jun-23
11	Bhutan Lottery Limited, Phuentsholing	Corporations	Others	CA	P2	B3	17-May-23	31-May-23	30-Jun-23
12	College of Science and Technology, Rinchending, Phuentsholing	Autonomous Agencies	LC	FA	P2	B3	2-Jun-23	16-Jun-23	30-Jun-23



G: OFFICE OF THE ASSISTANT AUDITOR GENERAL (OAAG), SAMDRUPJONGKHAR

TEAM I

Team Leader: Lungay Wangdi

Team member: Karma Sangay, Rinzin Norbu & Ugyen Tshering

Sl. No.	Name of the Agency	Agency Type	Account Type	Audit Type	Priority	Category	Start Date	End Date	Report Issue Date
1	Dzongkhag Administration, Trashigang including 16 Geogs and three Dungkhags (Sakteng, Thrimshing & Wamrong)	Dzongkhags, Dungkhags & Gewogs	LC	FA	P1	A1+	18-Jul-22	30-Sep-22	15-Nov-22
2	Regional Office, Department of Roads, Samdrupjongkhar	Ministries	LC	FA	P1	B3	17-Oct-22	1-Nov-22	1-Dec-22
3	Bumdeling Wildlife Sanctuary, Trashiyangtse	Ministries	LC	FA	P2	C2	4-Nov-22	10-Nov-22	10-Dec-22
4	Electricity Services Division, Bhutan Power Corporation Limited, Trashiyangtse	Corporations	Others	CA	P2	B3	14-Nov-22	28-Nov-22	28-Dec-22
5	Electricity Services Division, Bhutan Power Corporation Limited, Samdrup Jongkhar including Sub-station and Maintenance Division, Deothang and Distribution and Construction, BPC, Deothang	Corporations	Others	CA	P2	B3	8-Dec-22	23-Jan-23	22-Feb-23
6	Dungkhag Court, Nganglam	Autonomous Agencies	LC	FA	P2	C2	30-Jan-23	1-Feb-23	3-Mar-23
7	Dungsam Polymer Limited, Nanglam	Corporations	Others	CA	P2	C1	3-Feb-23	14-Feb-23	16-Mar-23
8	Regional Revenue and Customs Office, Samdrupjongkhar	Ministries	LC	FA	P2	B2	20-Feb-23	10-Mar-23	9-Apr-23
9	Dzongkhag Court, Samdrupjongkhar	Autonomous Agencies	LC	FA	P2	C2	15-Mar-23	17-Mar-23	16-Apr-23
10	Dungkhag Court, Samdrupcholing	Autonomous Agencies	LC	FA	P2	C3	20-Mar-23	22-Mar-23	21-Apr-23



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11	Dungkhag Court, Wamrong	Autonomous Agencies	LC	FA	P2	C3	27-Mar-23	29-Mar-23	28-Apr-23
12	Divisional Forest Office, Pemagatshel	Ministries	LC	FA	P2	C2	3-Apr-23	7-Apr-23	7-May-23

TEAM II

Team Leader: Phuntsho Choden

Team member: Pema Jamtsho Tamang & Tashi Chophel

Sl. No.	Name of Agencies	Agency Type	Account Type	Audit Type	Priority	Category	Start Date	End Date	Report Issue Date
1	Dzongkhag Administration, Trashiyangtse including 8 Geogs	Dzongkhags, Dungkhags & Gewogs	LC	FA	P1	A2+	13-Jul-22	13-Sep-22	7-Nov-22
2	Electricity Services Division, Bhutan Power Corporation Limited, Trashigang	Corporations	Others	CA	P2	B3	19-Sep-22	10-Oct-22	9-Nov-22
3	Technical Training Institute, Rangjung	Ministries	CD	FA	P2	C1	13-Oct-22	27-Oct-22	26-Nov-22
4	Sherubtse College, Kanglung	Autonomous Agencies	CD	FA	P2	B1	2-Nov-22	1-Dec-22	31-Dec-22
5	Regional Veterinary Laboratory Centre, Khangma	Ministries	LC	FA	P2	C1	5-Dec-22	16-Dec-22	15-Jan-23
6	Regional Immigration Office, Samdrupjongkhar	Ministries	LC	FA	P2	B2	19-Dec-22	4-Jan-23	3-Feb-23
7	Dungkhag Court, Thrimshing	Autonomous Agencies	LC	FA	P2	C3	16-Jan-23	20-Jan-23	19-Feb-23
8	Regional Nublang Breeding Center, Tashiyangphu, Wamrong	Ministries	LC	FA	P2	C3	26-Jan-23	1-Feb-23	3-Mar-23
9	Dzongkhag Court, Pemagatshel	Autonomous Agencies	LC	FA	P2	C2	9-Feb-23	15-Feb-23	17-Mar-23
10	Royal Bhutan Police, Division IX Trashigang	Ministries	LC	FA	P2	C1	24-Feb-23	10-Mar-23	9-Apr-23



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11	Regional Office, Road Safety and Transport Authority, S/Jongkhar including Nganglam and Pemagatshel Base Offices	Ministries	LC	FA	P2	B3	20-Mar-23	7-Apr-23	7-May-23
12	Dungsam Cement Corporation Limited, Nganglam	Corporations	Others	CA	P1	A1	17-Apr-23	30-May-23	30-Jun-23

TEAM III

Team Leader: Namgay Tenzin

Team member: Jigme Thinley & Pema Yangchen

Sl. No.	Name of Agencies	Agency Type	Account Type	Audit Type	Priority	Category	Start Date	End Date	Report Issue Date
1	Dzongkhag Administration, Samdrupjongkhar including 11 Geogs and two Dungkhangs (Jomotsangkha & Samdrupcholing)	Dzongkhags, Dungkhangs & Gewogs	LC	FA	P1	A1+	12-Jul-22	7-Oct-22	21-Nov-22
2	Sakteng Wildlife Sanctuary, Phongmey	Ministries	LC	FA	P2	C2	2-Nov-22	10-Nov-22	10-Dec-22
3	Dzongkhag Court, Trashigang	Autonomous Agencies	LC	FA	P2	C2	14-Nov-22	23-Nov-22	23-Dec-22
4	Regional Office of Economic Affairs, Samdrupjongkhar	Ministries	LC	FA	P2	C2	28-Nov-22	6-Dec-22	5-Jan-23
5	Jigme Namgyel Engineering College, Deothang	Autonomous Agencies	CD	FA	P2	B1	19-Dec-22	17-Jan-23	16-Feb-23
6	National Institute of Zorigchusum, Trashiyangtse	Ministries	CD	FA	P2	C2	23-Jan-23	31-Jan-23	2-Mar-23
7	Dzongkhag Court, Trashiyangtse	Autonomous Agencies	LC	FA	P2	C2	3-Feb-23	13-Feb-23	15-Mar-23
8	Regional Office, Department of Roads, Trashigang	Ministries	LC	FA	P1	B3	16-Feb-23	9-Mar-23	8-Apr-23
9	Royal Bhutan Police, Division VIII, Samdrupjongkhar including Pemagatshel RBP	Ministries	LC	FA	P2	C1	20-Mar-23	31-Mar-23	30-Apr-23
10	National Handloom Corporation, Khaling	Autonomous Agencies	Others	CA	P2	C1	11-Apr-23	24-Apr-23	24-May-23



11	Kouphuku International Dairy Corporation, Chenari, Trashigang	Corporations	Others	CA	P2	C1	26-Apr-23	10-May-23	9-Jun-23
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TEAM IV

Team Leader: Phurba Dorji

Team Member: Yeshi Dorji, Phuntsho Choden & Sonam Chopel

Sl. No.	Name of Agency	Agency Type	Account Type	Audit Type	Priority	Category	Start Date	End Date	Report Issue Date
1	Dzongkhag Administration, Pemagatshel including 11 Geogs and Nganglam Dzongkhag	Dzongkhags, Dzongkhags & Gewogs	LC	FA	P1	A1+	25-Jul-22	29-Sep-22	13-Nov-22
2	Urban Infrastructure Development: Nganglam (2nd Phase). GoI PTA (FIC 3043)	Ministries	PLC	FA	P1	C2	18-Oct-22	24-Oct-22	30-Nov-22
3	Regional Centre for Aquaculture (Fishery), Samdrupcholing	Ministries	LC	FA	P2	C3	3-Nov-22	7-Nov-22	7-Dec-22
4	Regional Mithun Breeding Farm, Arong, Samdrupjongkhar	Ministries	LC	FA	P2	C3	9-Nov-22	14-Nov-22	14-Dec-22
5	Thromde Office, Samdrupjongkhar including CD, Education sector & Revenue	Thromdes	LC	FA	P1	A1	28-Nov-22	30-Dec-22	13-Feb-23
6	Divisional Forest Office, Trashigang	Ministries	LC	FA	P2	C2	16-Jan-23	23-Jan-23	22-Feb-23
7	Dzongkhag Court, Sakteng	Autonomous	LC	FA	P2	C3	26-Jan-23	30-Jan-23	1-Mar-23
8	Electricity Supply Division, Bhutan Power Corporation Limited, Pemagatshel	Corporations	Others	CA	P2	B3	2-Feb-23	16-Feb-23	18-Mar-23
9	Dzongkhag Court, Jomotsangkha	Autonomous	LC	FA	P2	C3	27-Feb-23	1-Mar-23	31-Mar-23
10	Jomotsangkha Wildlife Sanctuary, Samdrupjongkhar	Ministries	LC	FA	P2	C2	3-Mar-23	10-Mar-23	9-Apr-23
11	Royal Bhutan Police, Division XIV, Trashiyangtse	Ministries	LC	FA	P2	C1	20-Mar-23	30-Mar-23	29-Apr-23
12	Kholongchhu Hydro Energy Limited, Trashiyangtse	Hydropowers	Others	CA	P1	A1	3-Apr-23	22-May-23	6-Jul-23
13	Divisional Forest Office, S/Jongkhar	Ministries	LC	FA	P2	C2	29-May-23	2-Jun-23	30-Jun-23



H: OFFICE OF THE ASSISTANT AUDITOR GENERAL (OAAG), TSIRANG

TEAM I

Team Leader: Kuenzang Wangchuk

Team Member: Kencho Lhaden, Chhimi Tenzin & Pema Zam

Sl. No.	Name of Agency	Agency Type	Account Type	Audit Type	Priority	Category	Start Date	End Date	Report Issue Date
1	College of Natural Resources, Lobesa, Punakha	Autonomous Agencies	CD	FA	P1	A2	1-Jul-22	14-Jul-22	12-Aug-22
2	Development of Infrastructure and Teaching at CNR, Lobesa, Punakha. Gol PTA (FIC 4738)	Autonomous Agencies	PLC	FA	P1	C1	15-Jul-22	26-Jul-22	25-Aug-22
3	The Project for Improvement of All Weather Farm Road, Guma Gewog, Punakha. Implemented by Guma Geog Administration. Funded by Government of Japan	Dzongkhags, Dungkhags & Gewogs	PLC	FA	P1	C2	27-Jul-22	2-Aug-22	31-Aug-22
4	Dzongkhag Administration, Punakha including 11 Geogs	Dzongkhags, Dungkhags & Gewogs	LC	FA	P1	A1+	3-Aug-22	13-Nov-22	27-Dec-22
5	Agriculture Research Development Centre, Bajothang, Wangdue Phodrang	Ministries	LC	FA	P2	C1	14-Nov-22	24-Nov-22	23-Dec-22
6	Regional Livestock Development Centre, Wangdue Phodrang	Ministries	LC	FA	P2	C2	25-Nov-22	4-Dec-22	3-Jan-23
7	Natural Resources Development Corporation Limited, Wangdue Phodrang	Corporations	Others	CA	P2	C2	5-Dec-22	11-Dec-22	10-Jan-23
8	ORIO Project, Dagapela under Department of Roads, Sarpang	Ministries	PLC	FA	P1	C3	12-Dec-22	15-Jan-23	14-Feb-23
9	Central Regional Referral Hospital, Gelephu	Ministries	LC	FA	P2	B2	16-Jan-23	31-Jan-23	2-Mar-23
10	Bhutan Centennial Distillery, Bhur, Sarpang	Corporations	CD	FA	P2	C1	1-Feb-23	12-Feb-23	14-Mar-23
11	Agriculture Research Development Centre, Samtenling, Sarpang	Ministries	LC	FA	P1	C1	13-Feb-23	26-Feb-23	28-Mar-23



12	Royal Bhutan Police, Division VI, Tsirang	Ministries	LC	FA	P2	C1	27-Feb-23	7-Mar-23	6-Apr-23
13	Royal Bhutan Police, Division V , Sarpang	Ministries	LC	FA	P2	C1	8-Mar-23	16-Mar-23	14-Apr-23
14	Police Training Institute, Royal Bhutan Police, Jigmeling, Sarpang	Ministries	LC	FA	P1	C1	17-Mar-23	27-Mar-23	26-Apr-23
15	Regional Office of Economic Affairs, Gelephu	Ministries	LC	FA	P2	C2	28-Mar-23	3-Apr-23	3-May-23
16	National Piggery Development Centre, Gelephu	Ministries	LC	FA	P2	C2	4-Apr-23	10-Apr-23	10-May-23
17	National Research & Development Centre for Aquaculture, Gelephu	Ministries	LC	FA	P2	C2	11-Apr-23	17-Apr-23	17-May-23
18	Natural Resources Development Corporation Limited, Gelephu, Sarpang	Corporations	Others	CA	P2	C2	18-Apr-23	24-Apr-23	24-May-23
19	Army Welfare Project, Gelephu, Sarpang	Corporations	CD	FA	P2	C1	25-Apr-23	4-May-23	5-Jun-23
20	Dungkhag Court, Gelephu	Autonomous	LC	FA	P2	C2	5-May-23	10-May-23	9-Jun-23
21	Dzongkhag Court, Punakha	Autonomous	LC	FA	P2	C2	11-May-23	15-May-23	14-Jun-23

TEAM II

Team Leader: Deeba Raj Chhetri

Team Member: Tenzin Phuntsho & Jyoti Gurung

Sl. No.	Name of Agency	Agency Type	Account Type	Audit Type	Priority	Category	Start Date	End Date	Report Issue Date
1	Dzongkhag Administration, Dagana including 14 Geogs & Lhamoizingkha Dungkhag	Dzongkhags,	LC	FA	P1	A1+	11-Jul-22	29-Sep-22	31-Oct-22
2	Construction of Ossey Bypass, DoR, Sarpang. Gol PTA [FIC 4703]	Ministries	PLC	FA	P1	C2	3-Oct-22	12-Oct-22	14-Nov-22
3	Improvement of Sunkosh - Dagapela Highway (45.5 KM). Gol PTA [FIC 5176]	Ministries	PLC	FA	P1	C2	13-Oct-22	21-Oct-22	21-Nov-22
4	Regional Office, Department of Roads, Sarpang	Ministries	LC	FA	P1	A2	24-Oct-22	5-Dec-22	4-Jan-23

5	Phibsoo Wildlife Sanctuary, Singye, Sarpang	Ministries	LC	FA	P1	C2	7-Dec-22	15-Dec-22	16-Jan-23
6	Divisional Forest Office, Sarpang including Ensuring Tiger Protection beyond Protected Areas funded by WWF Bhutan	Ministries	LC	FA	P2	B2	19-Dec-22	9-Jan-23	8-Feb-23
7	Tackling poaching & illegal wildlife trade. Implemented by Divisional Forest Office, Sarpang. Funded by WWF [FIC 4705]	Ministries	PLC	FA	P1	C2	10-Jan-23	18-Jan-23	17-Feb-23
8	Royal Manas National Park, Gelephu	Ministries	LC	FA	P1	B1	20-Jan-23	16-Feb-23	20-Mar-23
9	Vanishing Treasure - Climate Resilient Mountain Ecosystems for Resilient Livelihoods and Mountain Flagship Species (Royal Bengal Tiger) funded by VT-UNEP Project, Bhutan Tiger Centre, Gelephu, Sarpang	Ministries	PLC	FA	P1	C2	17-Feb-23	3-Mar-23	3-Apr-23
10	Regional Agriculture Marketing Cooperative Office, Gelephu	Ministries	LC	FA	P2	C3	6-Mar-23	10-Mar-23	10-Apr-23
11	Electricity Services Division, Bhutan Power Corporation Limited including 400 KV Project, Tsirang	Corporations	Others	CA	P2	C1	13-Mar-23	24-Mar-23	24-Apr-23
12	Basochu Hydro Power Plant, Rurichu, Wangdue Phodrang	Corporations	Others	CA	P2	B3	27-Mar-23	14-Apr-23	15-May-23
13	Dzongkhag Court, Dagana	Autonomous	LC	FA	P2	C2	17-Apr-23	25-Apr-23	25-May-23
14	Dungkhag Court, Lhamoizingkha	Autonomous	LC	FA	P2	C2	26-Apr-23	5-May-23	5-Jun-23

TEAM III

Team Leader: Gem Dorji

Team Leader: Migma Sherpa & Karma Tshering

Sl. No.	Name of Agencies	Agency Type	Account Type	Audit Type	Priority	Category	Start Date	End Date	Report Issue Date
1	Up gradation of Bajo - Khuru SNH. Gol PTA [FIC 4718]	Ministries	PLC	FA	P1	C2	11-Jul-22	19-Jul-22	19-Aug-22
2	Regional Office, DoR, Lobesa, Punakha	Ministries	LC	FA	P1	A2	20-Jul-22	26-Aug-22	26-Sep-22
3	Vector Borne Disease Control Programme, Gelephu	Ministries	LC	FA	P1	B3	29-Aug-22	14-Sep-22	14-Oct-22
4	Acceleration towards achieving zero indigenous Malaria in Bhutan, Gelephu. GFATM Project	Ministries	PLC	FA	P1	C2	15-Sep-22	26-Sep-22	27-Oct-22
5	Vector Borne Disease Control Program, Gelephu, Sarpang. Gol PTA (FIC 4723)	Ministries	PLC	FA	P1	C3	27-Sep-22	30-Sep-22	30-Oct-22
6	Dzongkhag Administration, Sarpang including 12 Geogs & Umling Dungkhag	Dzongkhags, Dungkhags & Gewogs	LC	FA	P1	A1+	3-Oct-22	28-Dec-22	17-Feb-23
7	Regional Office, Road Safety & Transport Authority, Gelephu including Base Offices in Bumthang, Dagana, Sarpang, Trongsa, Tsirang and Zhemgang	Ministries	LC	FA	P2	B2	3-Jan-23	25-Jan-23	27-Feb-23
8	National Poultry Development Centre, Gakidling, Sarpang	Ministries	LC	FA	P2	B3	26-Jan-23	14-Feb-23	17-Mar-23
9	Dzongkhag Court, Sarpang	Autonomous Agencies	LC	FA	P2	C2	15-Feb-23	24-Feb-23	27-Mar-23
10	Divisional Forest Office, Dagapela, Dagana	Ministries	LC	FA	P2	B2	27-Feb-23	20-Mar-23	20-Apr-23
11	Dagachu Hydro Power Corporation, Dagapela, Dagana	Corporations	Others	CA	P2	B3	21-Mar-23	7-Apr-23	8-May-23
12	Electricity Services Division, Bhutan Power Corporation Limited, Punakha	Corporations	Others	CA	P2	C1	10-Apr-23	21-Apr-23	22-May-23
13	Electricity Services Division, Bhutan Power Corporation Limited, Wangdue Phodrang	Corporations	Others	CA	P2	C1	24-Apr-23	8-May-23	8-Jun-23

TEAM IV

Team Leader: Bikash Rai

Team Member: Chogyal and Nima Choden

Sl. No.	Name of Agency	Agency Type	Account Type	Audit Type	Priority	Category	Start Date	End Date	Report Issue Date
1	Dzongkhag Administration, Tsirang including 12 Geogs	Dzongkhags, Dungkhags & Gewogs	LC	FA	P1	A1+	11-Jul-22	28-Sep-22	28-Oct-22
2	Dzong Reconstruction Project, Wangdue Phodrang	Ministries	PLC	FA	P1	A3	3-Oct-22	4-Nov-22	4-Dec-22
3	Gelephu Thromde LC, CD Accounts and Revenue, Sarpang	Thromdes	LC	FA	P1	A1	7-Nov-22	20-Dec-22	19-Jan-23
4	Substation Maintenance Division, Bhutan Power Corporation Limited, Jigmeling, Sarpang	Corporations	Others	CA	P2	C1	22-Dec-22	4-Jan-23	3-Feb-23
5	Transmission Construction Division, Bhutan Power Corporation Limited, Jigmeling, Sarpang	Corporations	Others	CA	P2	C1	6-Jan-23	19-Jan-23	18-Feb-23
6	Divisional Forest Office, Tsirang	Ministries	LC	FA	P2	B2	23-Jan-23	14-Feb-23	16-Mar-23
7	Electricity Service Division, Bhutan Power Corporation Limited, Gelephu, Sarpang	Corporations	Others	CA	P2	C1	16-Feb-23	6-Mar-23	5-Apr-23
8	Transmission Maintenance Division, Bhutan Power Corporation Limited, Gelephu, Sarpang	Corporations	LC	FA	P2	C1	8-Mar-23	21-Mar-23	20-Apr-23
9	Regional Stores Division, Bhutan Power Corporation Limited, Pelrithang, Sarpang	Corporations	Others	CA	P2	C1	23-Mar-23	5-Apr-23	5-May-23
10	Technical Training Institute, Khuruthang , Punakha	Ministries	LC	FA	P2	C1	10-Apr-23	21-Apr-23	21-May-23
11	Dzongkhag Court, Tsirang	Autonomous Agencies	LC	FA	P2	C2	25-Apr-23	4-May-23	3-Jun-23

TEAM V

Team Leader: Gyapchu

Team Member: Rinzin Choda & Namgay Lhendup

Sl. No.	Name of Agency	Agency Type	Account Type	Audit Type	Priority	Category	Start Date	End Date	Report Issue Date
1	Dzongkhag Administration, Wangdue Phodrang including 15 Geogs	Dzongkhags, Dungkhags & Gewogs	LC	FA	P1	A1+	1-Jul-22	20-Sep-22	20-Oct-22
2	Technical Training Institute, Samthang, Wangdue Phodrang	Ministries	LC	FA	P2	C1	23-Sep-22	7-Oct-22	6-Nov-22
3	Regional Revenue & Customs Office, Gelephu	Ministries	LC	FA	P1	A3	10-Oct-22	18-Nov-22	18-Dec-22
4	Regional Immigration Office, Gelephu	Ministries	LC	FA	P2	B3	21-Nov-22	5-Dec-22	4-Jan-23
5	Sarpang Dzong Construction Project. Gol PTA (FIC 2966)	Dzongkhags, Dungkhags & Gewogs	PLC	FA	P1	A1	7-Dec-22	6-Jan-23	5-Feb-23
6	Bhutan Hydropower Services Limited, Sarpang	Corporations	Others	CA	P2	B2	9-Jan-23	29-Jan-23	28-Feb-23
7	Jigme Wangchuk Power Training Institute, Dekiling, Sarpang	Ministries	LC	FA	P2	C1	31-Jan-23	13-Feb-23	15-Mar-23
8	Royal Bhutan Police, Division II, Punakha	Ministries	LC	FA	P2	C1	16-Feb-23	2-Mar-23	1-Apr-23
9	Royal Bhutan Police, Division XII, Wangdue Phodrang	Ministries	LC	FA	P2	C1	6-Mar-23	20-Mar-23	19-Apr-23
10	Divisional Forest Office, Lobesa, Punakha	Ministries	LC	FA	P2	C1	24-Mar-23	16-Apr-23	16-May-23
11	Electricity Services Division, BPC, Dagapela, Dagana	Corporations	Others	CA	P2	C1	20-Apr-23	4-May-23	3-Jun-23
12	Dzongkhag Court, Wangdue Phodrang	Autonomous Agencies	LC	FA	P2	C2	8-May-23	15-May-23	14-Jun-23

I: PERFORMANCE AUDIT DIVISION (PAD)				
Audit Team: Yan Kumar Bhujel (TL), Jigme Dema & Rinchen Gyeltshen				
Sl. No.	Name of Audit	Start Date	End Date	Report Issue Date
1	PA on Government Revenue Management	14-Mar-23	17-Jul-23	30-Oct-23
Audit Team: Yan Kumar Bhujel (TL), Dophu Tshering & Sangay Thinley				
Sl. No.	Name of Audit	Start Date	End Date	Report Issue Date
2	Auditing Implementation of SDG - Equitable Quality Education (related to SDG 4.5)	16-May-22	26-Aug-22	02-Dec-22
Audit Team: Sangay Thinley (TL), Leki Tshering & Dophu Tshering				
Sl. No.	Name of Audit	Start Date	End Date	Report Issue Date
3	PA on Land Administration Services	19-Oct-22	17-Feb-23	16-Jun-23
Audit Team: Yan Kumar Bhujel (TL), Jigme Dema & Rinchen Gyeltshen				
Sl. No.	Name of Audit	Start Date	End Date	Report Issue Date
4	PA on Civil Society Organizations (CSOs)	05-Sep-22	23-Jan-23	01-May-23
Audit Team: Jigme Dema (TL), Yan Kumar Bhujel & Rinchen Gyeltshen				
Sl. No.	Name of Audit	Start Date	End Date	Report Issue Date
5	Review of past audits of Thimphu Thromde	03-Jan-22	30-Jun-22	24-Oct-22



J: THEMATIC AUDIT DIVISION (TAD)

Audit Team: Dawa Tshering (TL), Pema Wangdi & Dhendup Tshering

Sl. No.	Name of Audit	Start Date	End Date	Report Issue Date
1	Cooperative Audit of SDG-Strong and Resilient National Public Health System	01-Jun-21	31-Dec-21	29-Jul-22

Audit Team: Dawa Tshering (TL), Pema Wangdi & Dhendup Tshering

Sl. No.	Name of Audit	Start Date	End Date	Report Issue Date
2	Performance Audit of Operations of SMCL	21-Mar-22	02-Sep-22	31-Jan-23

Audit Team: Dawa Tshering (TL), Pema Wangdi & Dhendup Tshering

Sl. No.	Name of Audit	Start Date	End Date	Report Issue Date
3	PA on Tax Administration	26-Dec-22	14-Apr-23	24-Jul-23

Audit Team: Kinley Zam (TL), Phuntsho Choden & Namgay Choden

Sl. No.	Name of Audit	Start Date	End Date	Report Issue Date
4	Preparedness of Cyber-security Threats	21-Mar-22	31-Aug-22	20-Jan-23

Audit Team: Kinley Zam (TL), Phuntsho Choden & Namgay Choden

Sl. No.	Name of Audit	Start Date	End Date	Report Issue Date
5	Preparedness for the implementation of Digital Drukylul	21-Mar-22	31-Aug-22	20-Jan-23
