



OPERATIONAL PLAN

2022-2023

In fulfilment of the Strategic Intentions of RAA

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

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Royal Audit Authority

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“It must always be our constant endeavour to perform better, carry out tasks with greater efficiency, effectiveness and grace, and become exceptional in the world.” **His Majesty The Druk Gyalpo**

111th National Day, 17th December 2018, Samtse, Bhutan

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ROYAL AUDIT AUTHORITY

Bhutan Integrity House

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



FOREWORD

With the aim of ultimately achieving the strategic goals and objectives of the Strategic Plan 2020-25, it is necessary to develop and implement annual operational plans. Therefore, drawing from the implementation matrix of the Strategic Plan, an integrated and detailed Operational Plan (OP) 2022-2023 has been developed. The OP sets out prioritized activities based on its importance and is expected to contribute in the achievement of the strategic intent. The plan will facilitate RAA to systematically implement its annual plans and programmes by maintaining quality, timeliness and cost efficiency. It will serve as the key information document on the operations of RAA to both internal and external stakeholders.

The plan was prepared after series of consultations and prioritization exercises at all levels in the RAA and comprise of performance commitments for the year by all employees of RAA. The Policy and Planning Division (PPD) shall monitor and report on the overall implementation status of the plan at the strategic output and outcome level, while the concerned departments and divisions are directly responsible and accountable for the successful implementation, supervision and monitoring of the plan as per the annual performance commitments.

I look forward to attain highest level of success through effective implementation of the OP.

Tashi Delek

(Tashi)

Auditor General

“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

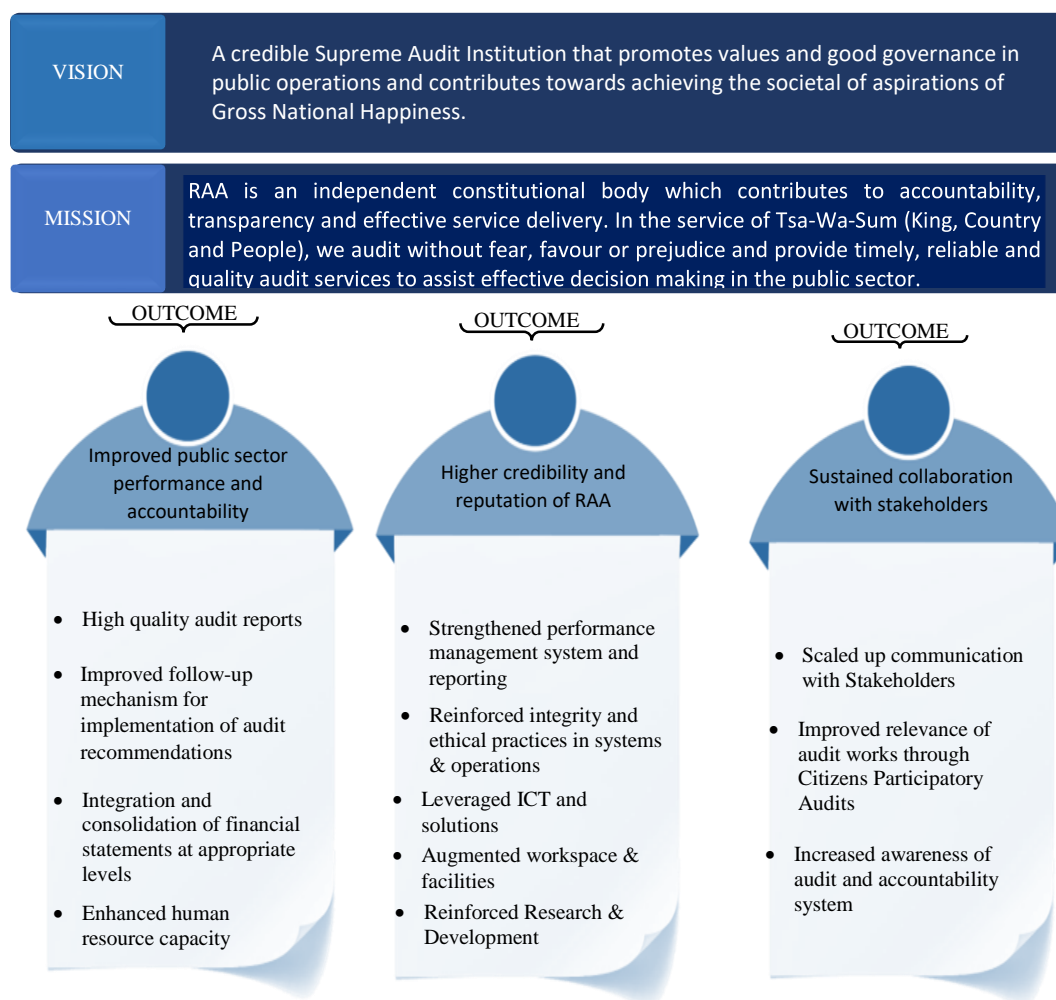
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1. INTRODUCTION

The RAA’s annual operational plans are drawn from the Implementation Matrix of the Strategic Plan (SP) 2020-2025. The Operational Plan (OP) 2022-2023 is the third annual plan of the five-year strategic plan. It consists of host of prioritized activities linked to the results framework of SP, with detailed timeline and responsibility delegations for implementation. Implementation of the OP is expected to contribute to achievement of strategic intents.

The OP is aligned to other important strategies such as Human Resource (HR) Strategy, Annual Audit Schedule (AAS) 2022-2023, Annual Work Plan (AWP), and integrated with Information Technology (IT) Strategy, Organizational Integrity Plan (OIP) 2020-2023 and Stakeholder Engagement Strategy (SES) 2018-2023.

Table 1: Results Framework



A total of around 40 major activities will be implemented under ten outputs. The detailed plan is OP2022-2023 Activities Matrix as Annexure I and AAS 2022-2023 as Annexure II.

The plan will be implemented with a total approved budget of Nu. 200.134 million comprising Nu. 137.833 million for Mandatory Expenses, Nu. 32.740 million for Controllable Expenses and Nu 29.561 million for Capital Budget. A total of 270 employees of the organization, with 149 field and 121 non-field staffs will be involved to successfully implement the plan.

2. IMPLEMENTATION AND REPORTING

The OP 2022-2023 will be translated to Annual Performance Agreements/Commitments of individuals, team leaders, division chiefs and department heads in line with the responsibilities delegated for implementation of the plan. The Annual Performance Agreements/Commitments will be monitored and reported on a regular basis in Audit Information Management System (AIMS) and MaX system of the RCSC.

2.1 Monitoring Plan

The Policy and Planning Division (PPD) will coordinate and lead overall monitoring of the plan and conduct quarterly, half yearly and annual reviews during the Quarterly Plan Meetings, Mid-Term Review meeting and Year End Planning and Coordination Meet.

2.2 Reporting Plan

The division chiefs, team leaders of task forces and committees, and PPD shall report on the progress and status of the plan. The report schedule is as below:

Table 2: Reporting schedule

Report	Scope	Time due	Responsible
Quarterly Progress Report	Quarterly	2nd week of the first month of subsequent quarter	AAGs
Annual Performance Report	Annually	First Quarter of the following year	PPD

2.3. Annual Performance Report

The preparation of annual performance report shall be guided by following procedures;

1. The PPD shall prepare and submit annual performance report;
2. The annual report shall be achievement against overall OP, measuring progress and achievement of success indicators of strategic outputs and outcomes; and
3. The report shall be concurred by the Auditor General.

ANNEXURE I: OP 2022-2023 Activities Matrix

ACTIVITY	SUB-ACTIVITY		TARGET DATE	RESPONSIBLE
OUTCOME 1: IMPROVED PUBLIC SECTOR PERFORMANCE AND ACCOUNTABILITY				
OUTPUT 1.1: HIGH QUALITY AUDIT REPORTS				
1. Prepare Annual Plan	1.1	Obtain list of donor funded projects for annual audit schedule 2023-24	1st March 2023	PPD
	1.2	Review audit universe and agency categorization	1st March 2023	PPD
	1.3	Prioritize topics for PA & CA	15th March 2023	PAD, TAD & COAD
	1.4	Prepare Annual Audit Schedule (AAS)	15th May 2023	Divisions & Regions
	1.5	Prepare Annual Work Plan of non-audit Divisions	15th May 2023	Divisions
	1.6	Identify Audit Thrust Areas and Develop modalities for Thrust Areas	Jun-23	Audit Divisions\Regions/ PPD
	1.7	Endorsement of Annual Plan/AAS2023-24	Jun-23	PPD
2. Conduct audits (FA, CA & PA)	2.1	Implement Annual Audit Schedule 2022-23	As per AAS 2022-23	All Audit Divisions
3. Conduct Quality Assurance (QA) review of past audits	3.1	Conduct Quality Assurance Review	As per QA review plan 2022-23	RQAD

	3.2	Follow Up on QA review	As per AWP 2022-23	RQAD
	3.3	Prepare QA review plan for FY2023-2024	15th May 2023	RQAD
4. Publish Annual Audit Report (AAR) 2021-22	4.1	Drafting AAR 2021-22	Jul-22	PPD
	4.2	Vetting by the AAR Technical Committee	Sep-22	PPD & Technical Committee
	4.3	Publication and submission	Nov-22	PPD
5. Empanel Professional Audit Firms	5.1	Determine agencies to be outsourced in addition to existing entities	May-23	Audit Committee
	5.2	Notification inviting expression of interest	May-23	Audit Committee
	5.3	Conduct due diligence of short listed firms	Jun-23	Audit Committee
	5.4	Finalization and Approval of empanelment	Jun-23	Audit Committee
6. Outsource audits of Incorporated Companies, Civil Society Organizations (CSO) and Religious Organizations (RO)	6.1	Appointment of auditors for government incorporated companies	Nov-22	Audit Committee
	6.2	Appointment of auditors for ROs, CSOs, Cooperatives and others	Request based	Audit Committee
	6.3	Monitoring of audit of government incorporated companies and issue of reports	December 2022 to June 2023	Audit Committee
7. AG Advisory Series	7.1	Identify potential areas and topics	Jul-22	Specialist/RQAD
	7.2	Planning and Execution		Specialist/RQAD
	7.3	Reporting, presentation & publication	May-23	Specialist/RQAD

8. Occasional Paper	8.1	Identify topics by teams/divisions/departments on quarterly basis	1st Month of every quarter	RQAD
	8.2	Conduct review and report	Last month of every quarter	RQAD
9. Apply big data and data analytics	9.1	Train auditors and Pilot use of analytical tools in audits	Dec-22	ICTD/Task Force
10. Implement online/remote auditing	10.1	Setting up server to archive data dumps from audited agencies	Jun-23	ICTD
	10.2	Create portal for sharing supporting documents - to implement online auditing in small agencies	Jun-23	Task Force and ICT
	10.3	Implement online auditing (use of emails/video/tele-conference/use of ePEMS/use of portal for sharing supporting documents) in small agencies	AAS2022-23	PPD and Respective Divisions
11. Automate routine audit processes	11.1	Automate the identified processes	Dec-22	ICTD
12. Application of Artificial Intelligence (Machine Learning) in audits - Innovations	12.1	Train ICT professionals in AI and Machine Learning	Jun-23	ICTD
13. Explore Mobile Apps	13.1	Explore Mobile Apps that assist auditors while carrying out physical verifications (E.g. measuring quantities, lengths, calculating the area, etc.) and recommend appropriate Apps to be used in the field	Jun-23	ICTD
OUTPUT 1.2: IMPROVED FOLLOW-UP MECHANISM FOR IMPLEMENTATION OF AUDIT RECOMMENDATIONS				

1. Conduct follow-up of audit reports after ATR	1.1	Conduct follow-up of audit reports as per Follow-up Plan 2022-23	As per AWP	FUCD
	1.2	Finalization and submission of follow-up reports	As per AWP	FUCD
	1.3	Prepare plan for follow-up of audit reports in FY2023-24 (Division AWP)	15th May 2023	FUCD
2. Conduct follow-up of unsettled audit reports	2.1	Intimation to agencies	As per AWP	FUCD
	2.2	Review and updation of status	As per AWP	FUCD
	2.3	Enforce accountability through further recommendations	May-23	FUCD
3. Submit review report of past AAR	3.1	Conduct review and determine status of past AARs	Aug/Sept 2022	FUCD
	3.2	Preparation and submission of report	Oct-22	FUCD
4. Submit review report of PA	4.1	Conduct review and determine status of past PA reports	Feb/March 2023	FUCD along with PAD/TAD
	4.2	Preparation and submission of report	Apr-23	
5. Conduct trend analysis of past audit issues to re-enforce audit recommendations, identify new areas for audit and to determine the impact of audit (considering issues reported in MAR)	5.1	Planning the review	Apr-23	FUCD
	5.2	Orienting use of appropriate IT tools for data extraction and analysis		
	5.3	Data analysis and reporting		
6. Conduct follow-up audit of Performance audits	6.1	Conduct follow-up audit of past PA, and reporting	As per AAS2022-23	PAD, TAD & COAD

OUTPUT 1.3: INTEGRATION AND CONSOLIDATION OF FINANCIAL STATEMENTS AT APPROPRIATE LEVELS				
1. Conduct consultation with MoF on consolidation of financial statements of government agencies	1.1	Planning and conducting consolidated audit	As per AAS2022-23	Regions/Divisions
OUTPUT 1.4: ENHANCED HR CAPACITY				
1. Finalise and implement HR Strategy	1.1	Implement annual HR Strategy Implementation Plan 2022-23	As per AWP	HRIRD/PDC
	1.2	Prepare annual HR Strategy Implementation Plan 2023-24	15th May 2023	HRIRD/PDC
2. Establish environment to facilitate hybrid/blended training mode (combination of face to face and online training)	2.1	Deliver in-house training in hybrid mode (both traditional classes along with online classes for those participants attending online from regional offices or field) on LMS	July till Dec 2022	PDC & HRIRD
OUTCOME 2: HIGHER CREDIBILITY AND REPUTATION OF RAA				
OUTPUT 2.1: STRENGTHENED PERFORMANCE MANAGEMENT SYSTEM AND REPORTING				
1. Prepare and implement Annual Operational Plans	1.1	Monitoring and review of Annual OP 2022-23	As per AWP	PPD
	1.2	Publish annual performance report 2021-22 of RAA	Nov-22	PPD
	1.3	Midterm and terminal review of SP 2020-25	Jan-23	PPD
	1.4	Prepare and finalize Annual OP 2023-24	Jun-23	PPD

2. Implement Performance Compact system	2.1	Evaluate and reward performances (Performance Compact 2022-23)	Jun-23	HRIRD
	2.2	Draw Annual Performance Compact 2023-24	Jun-23	PPD
OUTPUT 2.2: REINFORCED INTEGRITY AND ETHICAL PRACTICES IN SYSTEMS AND OPERATIONS				
1. Implement Organizational Integrity Plan (OIP)	1.1	Implement annual OIP 2022-23	As per plan	HRIRD
	1.2	Monitor and report annual OIP 2022-23	Jun-23	HRIRD
	1.3	Prepare annual OIP 2023-24	15th May 2023	HRIRD
2. Reinforce ethical practices of employees	2.1	Logistic arrangement for field auditors	As per Division AWP 2022-23	AFS
	2.2	Feedback survey from audited agencies	Oct-22	HRIRD
3. Assessment of internal control	3.1	Conduct internal audit for audit period 2021-22	Jul-22	Audit Committee
	3.2	Appointment of internal auditors for audit period 2022-23	Jul-22	Audit Committee
4. Conduct external audit	4.1	Conduct external audit of RAA for audit period 2021-22	Sep-22	
	4.2	Publish audited financial statement of RAA in AAR 2021-22	Oct-22	PPD
OUTPUT 2.3: LEVERAGED ICT AND SOLUTIONS				
1. Implement ARMS	1.1	Upgrade ARMS (APEMS and monitoring and reporting of Operational Plan)	Dec-22	ICTD

	1.2	Develop manuals and tutorial videos for users and publish	Dec-22	ICTD
2. Develop information system	2.1	Develop leave and attendance system (Biometric) in ARMS	Feb-23	ICTD
OUTPUT 2.4: AUGMENTED WORK SPACE AND FACILITIES				
1. Construct regional office buildings at OAAG, Bumthang and Phuentsholing	1.1	Construction and completion (OAAG Bumthang)	Oct-22	OAAG Bumthang
2. Provide health kits	2.1	Arrangement for regular basic health checkup of employees and sensitization	Aug-22	AFS/OAAGs
3. Social Activities	3.1	Arrange social and religious activities	22-Oct	AFS/OAAGs
4. Create Virtual Private Network (VPN) to facilitate mobility of auditors and work from home	4.1	Install or establish VPN in Regional Offices (use open source software)- Tsirang and Samdrup Jongkhar Regional Offices	Jun-23	ICTD
5. Upgrade ICT infrastructure	5.1	Upgrade network in Regional Offices	Jun-23	ICTD
6. Build resilient cyber security internal network	6.1	Update ICT security policy	Dec-22	ICTD
	6.2	Implement measures to address weaknesses identified from the assessment (this might entail procurement and installation of hardware and software related to security)	Dec-22	ICTD
OUTPUT 2.5: REINFORCED RESEARCH & DEVELOPMENT				
1. Conducting research and development works	1.1	Conduct R&D	As AWP of PDC	PDC

OUTCOME 3: SUSTAINED COLLABORATION WITH STAKEHOLDERS

OUTPUT 3.1: SCALED UP ENGAGEMENT WITH STAKEHOLDERS

1. Update content of the RAA's web page	1.1	3. Develop info graphic videos of pertinent audit issues & publish on website and social media forums	July till Dec 2022	ICTD/Media Focal person
2. Conduct audit awareness and sensitization	2.1	Conduct advocacy		PPD
3. Integrating with INTOSAI community	3.1	Undertaking cooperative audits		HRIRD
	3.2	Participation in INTOSAI/ASOSAI Working Groups		HRIRD
	3.3	Collaboration with peer SAls		HRIRD
	3.4	Participation in Capacity Building Initiatives		HRIRD

ANNEXURE II: AAS 2022-2023

OVERVIEW

The RAA has planned a total of 458 audits for the AAS 2022-2023, consisting of 394 Financial Audits (FA), 64 Compliance Audits (CA) and ten Performance Audits (PA). With a total of 510 agencies under its audit universe, the overall audit coverage for the year is 90 percent.

Overview of AAS 2022-23			
Divisions/Regions	Audit Universe	AAS2022-23	
		No. of audits Planned	Coverage %
Compliance and Outsourced Audit Division (COAD)	44	36	82
General Governance Division (GGD)	91	86	95
Resource, Trade, Industry and Commerce Division (RTICD)	67	61	91
Social, Communication and Information Division (SCID)	64	64	100
Office of the Assistant Auditor General (OAAG), Bumthang	60	56	93
Office of the Assistant Auditor General (OAAG), Phuntsholing	62	47	76
Office of the Assistant Auditor General (OAAG), Samdrupjongkhar	49	45	92
Office of the Assistant Auditor General (OAAG), Tsirang	73	63	86
Total	510	458	90
Performance Audit Division (PAD)		5	
Thematic Audit Division (TAD)		5	
Grand Total		468	

ANNUAL AUDIT SCHEDULE 2022-2023 BY DIVISIONS AND REGIONS

COMPLIANCE AND OUTSOURCED AUDIT DIVISION (COAD)									
Team I									
Team Leader: Chindup Gyeltshen, SAO									
Team Member: Dawa Tshering, AAO & Pema Deki, Auditor II									
Sl. No.	Name of Agency	Audit Type	Agency Type	Account Type	Audit Priority	Audit Category	Audit Start Date	Audit End Date	Report Issue Date
1	Druk Holding & Investments	CA	Corporations	CD	P2	A3	11-Jul-22	12-Aug-22	16-Sep-22
2	Druk Air Corporation Ltd.	CA	Corporations	CD	P2	A3+	16-Aug-22	07-Oct-22	14-Nov-22
3	Bhutan Telecom Limited (Corporate Office including Area and Branch offices)	CA	Corporations	CD	P2	A1+	12-Oct-22	14-Dec-22	16-Jan-23
4	Green Bhutan Corporation Limited	CA	Corporations	CD	P2	B2	19-Dec-22	13-Jan-23	15-Feb-23
5	Druk Green Power Corporation Ltd.	CA	Corporations	CD	P2	A1	16-Jan-23	28-Feb-23	31-Mar-23
6	Rural Electrification Project, JICA II	FA	Corporations	PLC	P1	B3	03-Mar-23	24-Mar-23	25-Apr-23
7	Credit Information Bureau	CA	Financial Institutions	CD	P2	B1	27-Mar-23	16-Apr-23	16-May-23
8	Electricity Services Division, Bhutan Power Corporation Limited, Thimphu	CA	Corporations	CD	P2	A3	20-Apr-23	25-May-23	26-Jun-23
Team II									
Team Leader: Lok Bahadur Ghalley, DCA									
Team Member: Kinley Drukpa AAO & Sonam Gyeltshen, Sr. Auditor III									
Sl. No.	Name of Agency	Audit Type	Agency Type	Account Type	Audit Priority	Audit Category	Audit Start Date	Audit End Date	Report Issue Date

1	Electricity Services Division, Bhutan Power Corporation Limited, Paro	CA	Corporations	CD	P2	B1	18-Jul-22	09-Aug-22	16-Sep-22
2	Natural Resources Development Corporation Limited including Regional Office Paro, Wang Service Centre	CA	Corporations	CD	P2	A1+	18-Aug-22	14-Oct-22	30-Nov-22
3	National Housing Development Corporation Limited	CA	Corporations	CD	P2	A1	24-Oct-22	25-Nov-22	23-Dec-22
4	Menjong Sorig Pharmaceuticals Corporation Limited	CA	Corporations	CD	P2	B3	05-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	CA	Corporations	CD	P2	A3+	02-Jan-23	10-Feb-23	10-Mar-23
6	Bhutan Broadcasting Service Corporation	CA	Corporations	CD	P2	A1	20-Feb-23	24-Mar-23	17-Apr-23
7	Kuensel Corporation Limited	CA	Corporations	CD	P2	A3	03-Apr-23	28-Apr-23	26-May-23
8	Financial Institution Training Institute	CA	Corporations	CD	P2	B3	08-May-23	26-May-23	28-Jun-23

Team III

Team Leader: Jamphel Dorji, AO

Team Member: Tshering Dorji, AAO, Tshering Pem AO & Jangchuk Dorji, Auditor II

Sl. No.	Name of Agency	Audit Type	Agency Type	Account Type	Audit Priority	Audit Category	Audit Start Date	Audit End Date	Report Issue Date
1	Public Debt	CA	Ministries	LC	P1	A1+	06-Jul-22	23-Aug-22	30-Sep-22
2	National Pension and Provident Fund	CA	Financial Institutions	CD	P2	A3+	31-Aug-22	30-Sep-22	01-Nov-22

3	Bhutan Agro Industries Limited	CA	Corporations	CD	P2	A1	10-Oct-22	04-Nov-22	06-Dec-22
4	Farm Machinery Corporation Limited	CA	Corporations	CD	P2	A3	14-Nov-22	08-Dec-22	04-Jan-23
5	Thimphu TechPark Limited	CA	Corporations	CD	P2	B2	18-Dec-22	06-Jan-23	03-Feb-23
6	WWF funded project - Thriving Environment Wellbeing of People	FA	International Organizations	PLC	P1	C2	16-Jan-23	25-Jan-23	15-Feb-23
7	Helvetas Swiss Inter cooperation	FA	International Organizations	PLC	P1	A3	02-Feb-23	23-Feb-23	22-Mar-23
8	Bhutan Power Corporation Limited (Corporate Office)	CA	Corporations	CD	P2	A1+	02-Mar-23	18-Apr-23	26-May-23
9	State Trading Corporation Limited	CA	Corporations	CD	P2	A1	26-Apr-23	24-May-23	20-Jun-23
10	Bhutan Livestock Development Corporation Limited	CA	Corporations	CD	P2	B3	31-May-23	16-Jun-23	30-Jun-23

Team IV

Team Leader: Nima, AO

Team Member: Sonam Phuntsho, Auditor I & Chundu Wangchuk, Auditor I

Sl. No.	Name of Agency	Audit Type	Agency Type	Account Type	Audit Priority	Audit Category	Audit Start Date	Audit End Date	Report Issue Date
1	National Credit Guarantee	CA	Ministries	LC	P1	A1+	11-Jul-22	28-Sept.22	28-Oct-22
2	Royal Monetary Authority of Bhutan	CA	Financial Institutions	CD	P2	A3+	03-Oct-22	25-Nov-22	26-Dec-22
3	Royal Securities Exchange of Bhutan Limited	CA	Financial Institutions	CD	P2	B1	01-Dec-22	30-Dec-22	30-Jan-23
4	Royal Bhutan Helicopter Services Limited	CA	Corporations	CD	P2	B3	03-Jan-23	20-Jan-23	20-Feb-23

5	Bhutan Duty Free Limited	CA	Corporations	CD	P2	B1	25-Jan-23	24-Feb-23	24-Mar-23
6	Phuntsholing Township Development Project. Implemented by CDCL. ADB funded [FIC 4050 & 4651]	FA	Corporations	PLC	P1	B3	01-Mar-23	24-Mar-23	24-Apr-23
7	Bhutan Postal Corporation Ltd.	CA	Corporations	CD	P2	A1+	03-Apr-23	09-Jun-23	30-Jun-23

Team V

Team Leader: Nima Dema, AAO

Sl. No.	Name of Agency	Audit Type	Agency Type	Account Type	Audit Priority	Audit Category	Audit Start Date	Audit End Date	Report Issue Date
1	Rural Finance Development Project. Implemented by BDBL. ADB funded	FA	Financial Institutions	PLC	P1	B3	01-Mar-23	07-Apr-23	28-Apr-23
2	Green and Resilient Affordable Housing Project (GRAHP). Implemented by NHDCL. ADB funded [FIC 5731]	FA	Corporations	PLC	P1	B3	17-Apr-23	12-May-23	31-May-23
3	Contribution to Capacity Development for Monitoring of Hydropower Plant Safety, Final Phase. Implemented by DGPCL. ADA funded [FIC 5168]	FA	Corporations	PLC	P1	B3	22-May-23	01-Jun-23	27-Jun-23

GENERAL GOVERNANCE DIVISION (GGD)

Team I

Team Leader: Tashi Phuntsho, Sr. Auditor II

Team Member: Passang, Auditor I & Phuntsho Dorji, Sr. Auditor III

Sl. No.	Name of Agency	Audit Type	Agency Type	Account Type	Audit Priority	Audit Category	Audit Start Date	Audit End Date	Report Issue Date
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1	Department of Disaster Management, MoHCA	FA	Ministries	LC	P2	C1	03-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)	FA	Ministries	PLC	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	FA	Ministries	PLC	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)	FA	Ministries	PLC	P1	B3	01-Sep-22	29-Sep-22	29-Oct-22
5	Conservation of Sangchenchoekhor Monastery Project, Department of Culture, MoHCA. Gol PTA	FA	Ministries	PLC	P2	C1	10-Oct-22	28-Oct-22	27-Nov-22
6	Lhakhang Construction Project, Rajgir, India	FA	Ministries	LC	P1	C1	02-Nov-22	22-Nov-22	22-Dec-22
7	Royal Body Guard, Dechencholing	FA	Armed Forces	LC	P1	A1	28-Nov-22	20-Jan-23	19-Feb-23
8	Centre for Bhutan & GNH Studies	FA	Autonomous Agencies	LC	P2	C1	24-Jan-23	10-Feb-23	12-Mar-23
9	Bhutan National Legal Institute	FA	Autonomous Agencies	LC	P2	C1	14-Feb-23	08-Mar-23	07-Apr-23

10	National Commission for Women & Children	FA	Autonomous Agencies	LC	P2	C1	13-Mar-23	30-Mar-23	29-Apr-23
11	Druk Phuensum Tshogpa	FA	Political Parties	CD	P1	C2	03-Apr-23	14-Apr-23	14-May-23
12	People's Democratic Party	FA	Political Parties	CD	P1	C2	18-Apr-23	28-Apr-23	28-May-23
13	Bhutan Kuen-Nyam Party	FA	Political Parties	CD	P1	C2	03-May-23	16-May-23	15-Jun-23
14	Druk Nyamrup Tshogpa	FA	Political Parties	CD	P1	C2	17-May-23	30-May-23	29-Jun-23

Team II

Team Leader: Samdrup Dema, SAO

Team Member: Ugyen Dem, AAO, Tashi Thinley, Sr. Auditor III & Karma Jamtsho, AAO

Sl. No.	Name of Agency	Audit Type	Agency Type	Account Type	Audit Priority	Audit Category	Audit Start Date	Audit End Date	Report Issue Date
1	National Environment Commission Secretariat	FA	Autonomous Agencies	LC	P2	C1	04-Jul-22	15-Jul-22	15-Aug-22
2	Study on minimum Environmental Flow for Hydropower Projects in Bhutan, final phase. Implemented by NEC. Funded by ADA (FIC 5166)	FA	Autonomous Agencies	PLC	P1	C1	18-Jul-22	22-Jul-22	22-Aug-22
3	Bhutan's Third National Communication to UNFCCC, National Environment Commission. (FIC 4122)	FA	Autonomous Agencies	PLC	P1	C1	25-Jul-22	29-Jul-22	29-Aug-22
4	Waste Management Flagship Programme, NEC	FA	Autonomous Agencies	PLC	P2	C1	02-Aug-22	15-Aug-22	14-Sep-22

5	Development of Sports Infrastructure. Implemented by BoC. Funded by Gol PTA (FIC 4740)	FA	Autonomous Agencies	PLC	P1	B2	22-Aug-22	07-Sep-22	07-Oct-22
6	Bhutan Red Cross Society	FA	International Organizations	CD	P1	C1	12-Sep-22	21-Sep-22	21-Oct-22
7	Dzongkhag Administration, Thimphu including 8 Geogs and Lingzhi Drungkhag Administration	FA	Dzongkhags, Dungkhangs & Gewogs	LC	P1	A2+	26-Sep-22	25-Nov-22	16-Jan-23
8	Lingzhi Dzong Construction Project	FA	Ministries	PLC	P2	B1	28-Nov-22	09-Dec-22	16-Jan-23
9	Dungkhang Court, Lingzhi	FA	Autonomous Agencies	LC	P2	C3	12-Dec-22	16-Dec-22	16-Jan-23
10	National Assembly Secretariat	FA	Autonomous Agencies	LC	P2	C1	26-Dec-22	04-Jan-23	03-Feb-23
11	National Council Secretariat	FA	Autonomous Agencies	LC	P2	C1	09-Jan-23	18-Jan-23	17-Feb-23
12	Directorate of Services including all other Departments of MoFA	FA	Ministries	LC	P2	A3	23-Jan-23	15-Feb-23	17-Mar-23
13	Royal Privy Council	FA	Autonomous Agencies	LC	P2	C1	20-Feb-23	08-Mar-23	07-Apr-23
14	Royal Bhutan Police, HQ including RBP Division I, Paro; Prison Service Division; and Fire Fighting Services	FA	Ministries	LC	P1	A1	13-Mar-23	28-Apr-23	29-May-23
15	Royal Institute of Management Secretariat including RIM fund	FA	Autonomous Agencies	LC	P2	C1	03-May-23	16-May-23	15-Jun-23

16	Dzongkha Development Commission	FA	Autonomous Agencies	LC	P2	C1	17-May-23	31-May-23	30-Jun-23
Team III Team Leader: Cheku Wangchuk, DCA Team Member: Subarna Pradhan, SAO									
Sl. No.	Name of Agency	Audit Type	Agency Type	Account Type	Audit Priority	Audit Category	Audit Start Date	Audit End Date	Report Issue Date
1	High Court of Bhutan	FA	Autonomous Agencies	LC	P2	C1	04-Jul-22	21-Jul-22	20-Aug-22
2	Directorate of Services, MoHCA	FA	Ministries	LC	P2	C1	27-Jul-22	19-Aug-22	18-Sep-22
3	Department of Law & Order, MoHCA	FA	Ministries	LC	P2	C1	25-Aug-22	14-Sep-22	14-Oct-22
4	Department of Local Governance, MoHCA	FA	Ministries	LC	P2	C1	19-Sep-22	18-Oct-22	17-Nov-22
5	Local Governance Sustainable Development Program , DLG (MoHCA)	FA	Ministries	PLC	P1	C1	20-Oct-22	10-Nov-22	10-Dec-22
6	Department of Civil Registration and Census, MoHCA	FA	Ministries	LC	P2	C1	16-Nov-22	06-Dec-22	05-Jan-23
7	Department of Immigration, Thimphu including Regional Immigration Office, Paro	FA	Ministries	LC	P2	C1	12-Dec-22	31-Dec-22	30-Jan-23
8	Drukgyal Dzong Conservation Project, Department of Culture, MoHCA	FA	Ministries	PLC	P1	C1	09-Jan-23	31-Jan-23	02-Mar-23
9	National Museum of Bhutan, Paro	FA	Ministries	LC	P2	C1	02-Feb-23	22-Feb-23	24-Mar-23
10	Election Commission of Bhutan including Public Election Fund Division	FA	Constitutional Bodies	LC	P2	C1	27-Feb-23	17-Mar-23	16-Apr-23

11	National Statistical Bureau	FA	Autonomous Agencies	LC	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	FA	Autonomous Agencies	PLC	P2	C1	14-Apr-23	05-May-23	04-Jun-23
Team IV									
Team Leader: Chheda, Sr. Auditor II									
Team Member: Ngawang Dorji, AO, Dawa Lham, AAO I & Karma Phuntsho Dem, Auditor II									
Sl. No.	Name of Agency	Audit Type	Agency Type	Account Type	Audit Priority	Audit Category	Audit Start Date	Audit End Date	Report Issue Date
1	Office of Attorney General	FA	Autonomous Agencies	LC	P2	C1	05-Jul-22	14-Jul-22	13-Aug-22
2	Contribution to Legal Sector Program. PMU with OAG. Funded by ADA (FIC 5167)	FA	Autonomous Agencies	PLC	P1	C1	18-Jul-22	27-Jul-22	26-Aug-22
3	Gross National Happiness Commission	FA	Autonomous Agencies	LC	P2	C1	29-Jul-22	10-Aug-22	09-Sep-22
4	Readiness and Preparatory Support Program, Strengthening NDA and related Institutions including Financial Institutions in Bhutan for engagement. PMU with GNHC. Funded by Green	FA	Autonomous Agencies	PLC	P1	B3	12-Aug-22	25-Aug-22	26-Sep-22
5	Strengthening of Project Management. Implemented by GNHC. Funded by Gol PTA	FA	Autonomous Agencies	PLC	P1	C1	29-Aug-22	07-Sep-22	07-Oct-22

6	Bhutan Trust Fund for Environment Conservation	FA	Autonomous Agencies	CD	P1	C1	09-Sep-22	21-Sep-22	21-Oct-22
7	Dzongkhag Administration, Paro including 10 Geogs	FA	Dzongkhags, Dungkhags & Gewogs	LC	P1	A2+	28-Sep-22	02-Dec-22	01-Jan-23
8	Cabinet Secretariat	FA	Autonomous Agencies	LC	P2	C1	09-Dec-22	20-Dec-22	19-Jan-23
9	Urban Transport Project. PMU with Cabinet Secretariat. Funded by GEF	FA	Autonomous Agencies	PLC	P1	C1	23-Dec-22	04-Jan-23	03-Feb-23
10	Dratshang Lhentshog Secretariat	FA	Autonomous Agencies	LC	P2	A2	09-Jan-23	03-Feb-23	05-Mar-23
11	Rabdeys, Dratshang Lhentshog	FA	Autonomous Agencies	LC	P2	A1	08-Feb-23	16-Mar-23	15-Apr-23
12	Religion and Health Project, Dratshang Lhentshog, RGOB Contribution	FA	Autonomous Agencies	PLC	P1	C1	21-Mar-23	31-Mar-23	30-Apr-23
13	Jigme Singye Wangchuck School of Law, Paro	FA	Autonomous Agencies	LC	P2	C1	04-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)	FA	Autonomous Agencies	PLC	P1	B2	17-Apr-23	04-May-23	03-Jun-23
15	Commission for Religious Organization, MoHCA	FA	Ministries	LC	P2	C1	08-May-23	19-May-23	18-Jun-23

Team V**Team Leader: Tshering Yangzom, SAO****Team Member: Kencho Zam, AAO, Ugen Dorje, Sr. Auditor I, & Woedsel Lhamo, AAO**

Sl. No.	Name of Agency	Audit Type	Agency Type	Account Type	Audit Priority	Audit Category	Audit Start Date	Audit End Date	Report Issue Date
1	Department of Public Accounts	FA	Ministries	LC	P2	C1	04-Jul-22	13-Jul-22	12-Aug-22
2	Annual Financial Statement, DPA, MoF	FA	Ministries	LC	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)	FA	Ministries	PLC	P1	C1	24-Aug-22	02-Sep-22	02-Oct-22
4	Department of Revenue & Customs	FA	Ministries	LC	P1	C1	07-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)	FA	Ministries	PLC	P1	C1	20-Sep-22	29-Sep-22	29-Oct-22
6	Regional Revenue & Customs Office, Thimphu	FA	Ministries	LC	P1	A3	10-Oct-22	04-Nov-22	04-Dec-22
7	Regional Revenue & Customs Office, Paro	FA	Ministries	LC	P1	B3	14-Nov-22	28-Nov-22	28-Dec-22
8	Directorate Services, MoF, including vehicle quota systems	FA	Ministries	LC	P2	C1	05-Dec-22	14-Dec-22	13-Jan-23
9	Department of National Budget	FA	Ministries	LC	P2	C1	21-Dec-22	30-Dec-22	29-Jan-23
10	Department of Macroeconomics Affairs	FA	Ministries	LC	P2	C1	06-Jan-23	17-Jan-23	16-Feb-23
11	Department of National Properties	FA	Ministries	LC	P2	B3	23-Jan-23	03-Feb-23	05-Mar-23

12	Accounting and Auditing Standards Board of Bhutan	FA	Ministries	LC	P2	C1	09-Feb-23	17-Feb-23	19-Mar-23
13	Dzongkhag Court, Paro including CD account	FA	Autonomous Agencies	LC	P2	C1	27-Feb-23	08-Mar-23	07-Apr-23
14	Dzongkhag Court, Thimphu including CD account	FA	Autonomous Agencies	LC	P2	C1	15-Mar-23	24-Mar-23	23-Apr-23
15	Supreme Court of Bhutan	FA	Autonomous Agencies	LC	P2	B3	03-Apr-23	14-Apr-23	14-May-23
16	Civil Society Organization Authority	FA	Autonomous Agencies	LC	P2	C1	18-Apr-23	26-Apr-23	26-May-23
17	Bhutan Olympic Committee including 16 Federations	FA	Autonomous Agencies	LC/CD	P2	A1	28-Apr-23	31-May-23	30-Jun-23

Team VI

Team Leader: Kinley Wangchuk, AO

Team Member: Chimi Yuden, Auditor II, Chimi Yangdon, AAO I & Tshering Ngedup, SAO

Sl. No.	Name of Agency	Audit Type	Agency Type	Account Type	Audit Priority	Audit Category	Audit Start Date	Audit End Date	Report Issue Date
1	Royal Civil Service Commission including CSWS	FA	Constitutional Bodies	LC	P2	C1	06-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)	FA	Constitutional Bodies	PLC	P1	C1	20-Jul-22	29-Jul-22	29-Aug-22
3	Professionalizing the Civil Service & Nehru Wangchuck Project (FIC 4029), RCSC. Gol PTA funded	FA	Constitutional Bodies	PLC	P1	B3	03-Aug-22	16-Aug-22	15-Sep-22

4	Anti-Corruption Commission	FA	Constitutional Bodies	LC	P2	C1	19-Aug-22	30-Aug-22	29-Sep-22
5	Dzongkhag Administration, Gasa including four geogs	FA	Dzongkhags, Dungkhags & Gewogs	LC	P1	A3+	06-Sep-22	25-Oct-22	24-Nov-22
6	Dzongkhag Court, Gasa	FA	Autonomous Agencies	LC	P2	C3	28-Oct-22	02-Nov-22	02-Dec-22
7	National Land Commission Secretariat	FA	Autonomous Agencies	LC	P2	A3	08-Nov-22	05-Dec-22	04-Jan-23
8	Department of Culture including National Library & Archives, Royal Academy of Performing Arts and Hindu Dharma Sumudhya	FA	Ministries	LC	P1	A2	09-Dec-22	06-Jan-23	05-Feb-23
9	Royal Bhutan Army, Headquarter, Lungtephu including RBA Wings	FA	Armed Forces	LC	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	FA	Autonomous Agencies	LC	P2	B1	27-Mar-23	17-Apr-23	17-May-23
11	Royal Institute of Tourism and Hospitality	FA	Autonomous Agencies	LC	P2	C1	20-Apr-23	01-May-23	31-May-23
12	Bhutan Middle Management Hotel Program (FIC 4522), Royal Institute of Hospitality and Tourism.	FA	Autonomous Agencies	PLC	P2	C1	04-May-23	15-May-23	14-Jun-23

RESOURCE, TRADE, INDUSTRY AND COMMERCE DIVISION (RTICD)

Team I

Team Leader: Dhiraj Sharma, Auditor I

Team Member: Karma, Auditor II & Choki Wangmo, SAO

Sl. No.	Name of Agency	Audit Type	Agency Type	Account Type	Audit Priority	Audit Category	Audit Start Date	Audit End Date	Report Issue Date
1	Department of Trade, MoEA	FA	Ministries	LC	P1	B3	05-Jul-22	29-Jul-22	29-Aug-22
2	Strengthening Institutional & Human Capacity for Trade Promotion & Development - EIF project Tier 1. PMU with DoT, MoEA. Funded by UNOPS (FIC 2595)	FA	Ministries	PLC	P1	C2	02-Aug-22	12-Aug-22	12-Sep-22
3	Strengthening Institutional & Human Capacity for Trade Promotion & Development - EIF Project Tier 2. PMU with DoT, MoEA. Funded by UNOPS (FIC 4590)	FA	Ministries	PLC	P1	C2	17-Aug-22	31-Aug-22	03-Oct-22
4	EIF Brand Bhutan	FA	Ministries	PLC	P1	B3	01-Sep-22	09-Sep-22	10-Oct-22
5	Supporting Climate Resilience and Transformational Change in the Agriculture Sector in Bhutan. PMU with GNHC. Funded by GCF (FIC 5227)	FA	Autonomous Agencies	PLC	P1	B3	12-Sep-22	07-Oct-22	07-Nov-22
6	Enhancing Sustainability and Climate Resilience of Forest and Agricultural Landscape and Community Livelihoods in	FA	Autonomous Agencies	PLC	P1	B3	10-Oct-22	04-Nov-22	05-Dec-22

	Bhutan (NAPA III). PMU with GNHC. GEF-LDCF (FIC 4620)								
7	Department of Employment and Human Resources, MoLHR	FA	Ministries	LC	P1	B2	07-Nov-22	25-Nov-22	26-Dec-22
8	Critical Skill Development in Economic Sector. Implemented by Department of Employment and Human Resources. Funded by GOI PTA	FA	Ministries	PLC	P1	B3	28-Nov-22	09-Dec-22	09-Jan-23
9	Build Bhutan Project, MoLHR. GoI PTA (FIC 5409)	FA	Ministries	PLC	P1	C1	12-Dec-22	23-Dec-22	23-Jan-23
10	Mangdechhu Hydroelectric Project Authority, Trongsa	FA	Hydropowers	CD	P1	A3+	26-Dec-22	03-Feb-23	27-Mar-23
11	Department of Industry, MoEA	FA	Ministries	LC	P1	C1	06-Feb-23	24-Feb-23	31-Mar-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	FA	Ministries	PLC	P2	A2	27-Feb-23	24-Mar-23	24-Apr-23
13	Department of Agriculture & marketing Cooperatives	FA	Ministries	LC	P1	B3	27-Mar-23	14-Apr-23	15-May-23
14	Divisional Forest Office, Paro including Range Offices	FA	Ministries	LC	P2	B2	17-Apr-23	05-May-23	05-Jun-23
15	Punatsangchhu Hydroelectric Project Authority, Phase I	FA	Hydropowers	LC	P1	A3+	08-May-23	09-Jun-23	31-Jul-23

Team II									
Team Leader:Tshering Dorji, DCA									
Team Member:Yeshi Choden, Auditor I & Pema Tshering, Auditor II									
Sl. No.	Name of Agency	Audit Type	Agency Type	Account Type	Audit Priority	Audit Category	Audit Start Date	Audit 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)	FA	Ministries	PLC	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)	FA	Ministries	PLC	P1	C3	22-Jul-22	25-Jul-22	24-Aug-22
3	Department of Renewable Energy	FA	Ministries	LC	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	FA	Ministries	PLC	P1	A3	22-Aug-22	26-Sep-22	26-Oct-22
5	Department of Agriculture	FA	Ministries	LC	P1	C1	27-Sep-22	21-Oct-22	20-Nov-22
6	Secretariat, MoLHR	FA	Ministries	LC	P1	C1	26-Oct-22	09-Nov-22	09-Dec-22
7	Department of Labour, MoLHR	FA	Ministries	LC	P1	B3	14-Nov-22	02-Dec-22	01-Jan-23
8	Department of Occupational Standards, MoLHR	FA	Ministries	LC	P1	B3	05-Dec-22	23-Dec-22	22-Jan-23
9	Securing wild tigers in Territorial Forest Divisions with conservation assured tiger	FA	Ministries	PLC	P1	C1	28-Dec-22	12-Jan-23	11-Feb-23

	standards (CATS). Implemented by NCD, DoFPS. Funded by WWF (FIC 4609)								
10	National Soil Service Centre, Semtokha	FA	Ministries	LC	P2	C1	18-Jan-23	31-Jan-23	02-Mar-23
11	National Plant Protection Centre, Simtokha including Pesticide Revolving Fund	FA	Ministries	LC	P2	B3	01-Feb-23	17-Feb-23	19-Mar-23
12	Agriculture Machinery Centre including KR-II Grant, Paro	FA	Ministries	LC	P2	B3	20-Feb-23	17-Mar-23	16-Apr-23
13	Regional Poultry Breeding Centre, Paro	FA	Ministries	LC	P2	C1	20-Mar-23	07-Apr-23	07-May-23
14	National Centre for Organic Agriculture, Yusipang	FA	Ministries	LC	P1	C1	10-Apr-23	27-Apr-23	27-May-23
15	Regional Pig Breeding Centre, Yusipang	FA	Ministries	LC	P2	B3	01-May-23	19-May-23	18-Jun-23
16	National Centre for Animal Health, Serbithang (including Medicine Revolving Fund CD Account)	FA	Ministries	LC	P2	C1	24-May-23	09-Jun-23	30-Jun-23
Team III Team Leader: Pema Choden, SAO Team Member: Sonam Dagay, AO & Dechen Wangmo, AAO									
Sl. No.	Name of Agency	Audit Type	Agency Type	Account Type	Audit Priority	Audit Category	Audit Start Date	Audit End Date	Report Issue Date
1	Youth Employment and Rural Entrepreneurship Project. Implemented by PPD, MoAF. Funded by Work Bank (FIC 4695)	FA	Ministries	PLC	P1	C3	15-Jul-22	29-Jul-22	29-Aug-22

2	Rural Development & Climate Change Response Program. Implemented by Directorate Services, MoAF. Funded by EU (FIC 4599)	FA	Ministries	PLC	P1	A3	02-Aug-22	26-Aug-22	26-Sep-22
3	Secretariat, MoAF including Prudent Project	FA	Ministries	LC	P2	B1	29-Aug-22	22-Sep-22	24-Oct-22
4	Technical Training Institute, Thimphu including CD account	FA	Ministries	LC	P2	B3	26-Sep-22	12-Oct-22	11-Nov-22
5	Punatsangchhu Hydroelectric Project Authority, Phase II	FA	Hydropowers	CD	P1	A3+	14-Oct-22	09-Dec-22	27-Jan-23
6	Secretariat, MoEA	FA	Ministries	LC	P1	C1	13-Dec-22	30-Dec-22	30-Jan-23
7	Department of Geologies & Mines including Deposit Works (205.01/1011) together with ERB	FA	Ministries	LC	P1	B1	02-Jan-23	23-Jan-23	23-Feb-23
8	Department of Intellectual Property, MoEA	FA	Ministries	LC	P1	C1	25-Jan-23	10-Feb-23	13-Mar-23
9	National Centre for Hydrology and Meteorology	FA	Autonomous Agencies	LC	P2	C1	13-Feb-23	28-Feb-23	30-Mar-23
10	Jigme Dorji National Park, Damji, Gasa	FA	Ministries	LC	P1	B2	01-Mar-23	16-Mar-23	17-Apr-23
11	National Seed Centre, Paro	FA	Ministries	LC	P2	B1	21-Mar-23	14-Apr-23	15-May-23
12	Flood Warning Services, Gol	FA	Ministries	PLC	P2	B3	18-Apr-23	28-Apr-23	29-May-23
13	Regional Office of Economic Affairs, Thimphu	FA	Ministries	LC	P2	B3	01-May-23	17-May-23	16-Jun-23
14	Department of Hydropower & Power System	FA	Ministries	LC	P2	C1	18-May-23	31-May-23	30-Jun-23

Team IV**Team Leader: Tenzin Jamtsho, DCA****Team Member: Penjor, Auditor II, Chewang L. Phuntshok, DCA & Tashi Dema, AO**

Sl. No.	Name of Agency	Audit Type	Agency Type	Account Type	Audit Priority	Audit Category	Audit Start Date	Audit End Date	Report Issue Date
1	National Biodiversity Centre , Serbithang including Bhutan Access & Benefit Sharing Fund	FA	Ministries	LC	P2	B3	04-Jul-22	27-Jul-22	26-Aug-22
2	National Post Harvest Centre, Paro	FA	Ministries	LC	P2	C1	29-Jul-22	12-Aug-22	12-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	FA	Ministries	PLC	P1	C1	15-Aug-22	17-Aug-22	16-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)	FA	Ministries	PLC	P1	B3	18-Aug-22	05-Sep-22	05-Oct-22
5	Department of Technical Education, MoLHR	FA	Ministries	LC	P1	B3	06-Sep-22	22-Sep-22	24-Oct-22
6	Construction of JWPTI, Dekiling, Sarpang. Implemented by Department of Technical Education. GoI PTA (FIC 3066)	FA	Ministries	PLC	P1	B3	26-Sep-22	14-Oct-22	14-Nov-22
7	Skills Training & Education Pathways Upgradation project. Implemented by	FA	Ministries	PLC	P1	B2	17-Oct-22	09-Nov-22	09-Dec-22

	DoTE, MoLHR & DoSE, MoE. Funded by ADB (FIC 4632)								
8	Community Based Forest Resource Management for Improved Livelihood. Implemented by SFED, DoFPS. Funded by WWF (FIC 4653)	FA	Ministries	PLC	P1	C1	10-Nov-22	25-Nov-22	26-Dec-22
9	Bhutan For Life, Multi-Party. GCF (4708); GEF-LDCF (4620); BTFEC (4942) RGoB, Private Donors (4709) including DT Families and WWF. PMU with NCD, DoFPS, MoAF.	FA	Ministries	PLC	P1	A3	28-Nov-22	28-Dec-22	27-Jan-23
10	Department of Forests & Park Services	FA	Ministries	LC	P1	B2	29-Dec-22	20-Jan-23	20-Feb-23
11	Divisional Forest Office, Thimphu including Range Offices	FA	Ministries	LC	P2	B2	23-Jan-23	03-Feb-23	06-Mar-23
12	Nature Conservation Division, Taba	FA	Ministries	LC	P2	C1	06-Feb-23	17-Feb-23	20-Mar-23
13	Department of Livestock	FA	Ministries	LC	P1	B1	20-Feb-23	22-Mar-23	21-Apr-23
14	Livestock Enterprise Development in Bhutan (FIC 5190) and National Highland Development Program (FIC 0028). Gol PTA	FA	Ministries	PLC	P1	B1	23-Mar-23	19-Apr-23	19-May-23
15	National Dairy Research and Development Centre, Yusipang	FA	Ministries	LC	P2	C1	20-Apr-23	04-May-23	05-Jun-23
16	Bhutan Agriculture & Food Regulatory Authority	FA	Ministries	LC	P1	B1	08-May-23	12-Jun-23	30-Jun-23

SOCIAL, COMMUNICATION AND INFORMATION DIVISION (SCID)

Team I

Team Leader: Tshewang Tandi, Sr. Auditor II

Team Member: Dorji Wangchuk & Sr. Auditor I & Manish Giri, SAO

Sl. No.	Name of Agency	Audit Type	Agency Type	Account Type	Audit Priority	Audit Category	Audit Start Date	Audit End Date	Report Issue Date
1	Bhutan Health Trust Fund, Secretariat	FA	Ministries	CD	P2	B1	04-Jul-22	15-Jul-22	12-Aug-22
2	Department of Information Technology & Telecom, MoIC	FA	Ministries	LC	P2	B2	25-Jul-22	17-Aug-22	15-Sep-22
3	Department of Information and Media, MoIC	FA	Ministries	LC	P2	B2	22-Aug-22	13-Sep-22	12-Oct-22
4	Directorate of Services, MoIC	FA	Ministries	LC	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	FA	Ministries	PLC	P1	B1	24-Oct-22	24-Nov-22	23-Dec-22
6	Department of Air Transport Authority including revenue account, Paro, MoIC	FA	Ministries	LC	P2	B2	28-Nov-22	19-Dec-22	18-Jan-23
7	Road Safety and Transport Authority including revenue, MoIC	FA	Ministries	LC	P1	B2	26-Dec-22	18-Jan-23	17-Feb-23
8	Bhutan Info Comm & Media Authority	FA	Autonomous Agencies	LC	P2	B1	23-Jan-23	14-Feb-23	13-Mar-23
9	Bhutan Civil Aviation Authority	FA	Autonomous Agencies	LC	P2	B2	27-Feb-23	21-Mar-23	19-Apr-23
10	Directorate of Services, MoH	FA	Ministries	LC	P2	B2	27-Mar-23	18-Apr-23	17-May-23

11	Department of Medical Services	FA	Ministries	LC	P2	B3	24-Apr-23	11-May-23	09-Jun-23
12	Construction of 65 Bedded Mother & Child Hospital at Mongar CRH. Implemented by DoMSHI, MoH. GoI PTA (FIC 5421)	FA	Ministries	PLC	P1	B3	15-May-23	31-May-23	20-Jun-23
13	Construction Development Board	FA	Autonomous Agencies	LC	P2	B3	02-Jun-23	15-Jun-23	30-Jul-23

Team II

Team Leader: Tashi, SAO

Team Member: Tashi Phuentsho, AAO, Tashi Wangmo, Auditor II & Sherab Jamtsho, SAO

Sl. No.	Name of Agency	Audit Type	Agency Type	Account Type	Audit Priority	Audit Category	Audit Start Date	Audit End Date	Report Issue Date
1	GFATM Project "Preventing HIV/AIDS, to reduce TB & MDR-TB burden strengthening treatment of PLHIV", DoPH, Thimphu	FA	Ministries	PLC	P1	B3	04-Jul-22	12-Jul-22	11-Aug-22
2	GFATM Project "Country Coordination Mechanism(CCM)", DoPH, MoH, Thimphu	FA	Ministries	PLC	P1	C1	15-Jul-22	21-Jul-22	20-Aug-22
3	GFATM Regional Grant - Implementation of Sustainability of HIV services for Key Populations in Asia (SKPA - 1) under the National HIV, AIDS and STIs Control Program (NACP) in coordination with Save the Children (SCI), DoPH, MoH	FA	Ministries	LC	P1	C3	15-Jul-22	19-Jul-22	18-Aug-22
4	Asia Pacific Vaccine Access Facility (Pediatric Pfizer Vaccines). Implemented by MoH. Funded by ADB (FIC 5728)	FA	Ministries	PLC	P1	B3	26-Jul-22	29-Jul-22	28-Aug-22

5	Health Flagship Programme (Gastric, Cervical and Breast cancer). Implemented by DoS, MoH. Gol PTA (FIC 5185)	FA	Ministries	PLC	P2	B3	04-Aug-22	22-Aug-22	21-Sep-22
6	Covid-19 Emergency Response and Health System Preparedness Project. Implemented by MoH. Funded by World Bank	FA	Ministries	PLC	P1	B3	25-Aug-22	09-Sep-22	09-Oct-22
7	Health Sector Development Program. Implemented by Secretariat, MoH. Funded by ADB (FIC 4636)	FA	Ministries	PLC	P1	B1	14-Sep-22	14-Oct-22	13-Nov-22
8	Construction of 40 bedded hospital at Dewathang. Implemented by HIDD, DoMSHI, MoH. Gol PTA (FIC 2958)	FA	Ministries	PLC	P1	B2	19-Oct-22	10-Nov-22	10-Dec-22
9	Department of Public Health Services	FA	Ministries	LC	P2	B2	17-Nov-22	08-Dec-22	07-Jan-23
10	Fleming Fund Project. Implemented by Dept. of Medical Services, MoH	FA	Ministries	PLC	P1	B3	13-Dec-22	28-Dec-22	27-Jan-23
11	UNFPA Assisted Project, MoH	FA	Ministries	PLC	P2	B3	03-Jan-23	19-Jan-23	18-Feb-23
12	Jigme Dorji Wangchuck National Referral Hospital	FA	Autonomous Agencies	LC	P1	A2	25-Jan-23	06-Mar-23	05-Apr-23
13	Construction of 150 Bedded Mother & Child hospital at Thimphu. Implemented by DoMSHI, MoH. Gol PTA (FIC 3048)	FA	Ministries	PLC	P1	B2	09-Mar-23	30-Mar-23	29-Apr-23
14	Department of Medical Supply and Health Infrastructure	FA	Ministries	LC	P2	B3	04-Apr-23	10-May-23	09-Jun-23

15	UNICEF Assisted Project, MoH	FA	Ministries	PLC	P2	B3	15-May-23	31-May-23	30-Jun-23
Team III									
Team Leader: Wangchuk C, Sr. Auditor I									
Team Member: Tandin Bidha, AAO & Biresh Parajuli, Sr. Auditor II									
Sl. No.	Name of Agency	Audit Type	Agency Type	Account Type	Audit Priority	Audit Category	Audit Start Date	Audit End Date	Report Issue Date
1	Department of Engineering Services, MoWHS	FA	Ministries	LC	P1	B1	01-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)	FA	Ministries	PLC	P1	B2	02-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)	FA	Ministries	PLC	P1	B1	29-Aug-22	26-Sep-22	26-Oct-22
4	Water Flagship Program, DES, MoWHS	FA	Ministries	PLC	P1	B1	28-Sep-22	03-Nov-22	03-Dec-22
5	Directorate of Services, MoWHS	FA	Ministries	LC	P2	B2	07-Nov-22	02-Dec-22	01-Jan-23
6	Drug Regulatory Authority	FA	Autonomous Agencies	LC	P2	B2	05-Dec-22	27-Dec-22	26-Jan-23
7	Department of Roads, MoWHS	FA	Ministries	LC	P2	B2	03-Jan-23	26-Jan-23	25-Feb-23
8	Regional Office, Department of Roads, Thimphu	FA	Ministries	LC	P1	A2	01-Feb-23	16-Mar-23	15-Apr-23

9	Thromde, Thimphu including CD, Revenue and Education Subsidy	FA	Thromdes	LC & CD	P1	A1+	20-Mar-23	30-May-23	29-Jun-23
10	Department of Human Settlement, MoWHS	FA	Ministries	LC	P2	B2	01-Jun-23	16-Jun-23	30-Jun-23

Team IV

Team Leader:Pema Lhadon, AO

Team Member:Lhakpa, AAO & Pema Wangda, Sr. Auditor II

Sl. No.	Name of Agency	Audit Type	Agency Type	Account Type	Audit Priority	Audit Category	Audit Start Date	Audit End Date	Report Issue Date
1	Department of School Education, MoE	FA	Ministries	LC	P2	B2	01-Jul-22	29-Jul-22	28-Aug-22
2	International Assistance Project. Implemented by Department of School Education, MoE	FA	Ministries	PLC	P2	B1	02-Aug-22	17-Aug-22	16-Sep-22
3	Save the Children Assisted Project. Implemented by Department of School Education, MoE	FA	Ministries	PLC	P1	C1	18-Aug-22	07-Sep-22	07-Oct-22
4	UNICEF Assisted Project, MoE	FA	Ministries	PLC	P1	C1	08-Sep-22	29-Sep-22	29-Oct-22
5	Department of Adult and Higher Education, MoE	FA	Ministries	LC	P2	B2	03-Oct-22	19-Oct-22	18-Nov-22
6	Department of Adult & Higher Education	FA	Ministries	PLC	P2	B3	20-Oct-22	04-Nov-22	04-Dec-22
7	Department of Youth & Sports, MoE	FA	Ministries	LC	P2	B3	07-Nov-22	25-Nov-22	25-Dec-22
8	National Education Assessment for Bhutan under Save the Children funding, BCSEA, Thimphu	FA	Autonomous Agencies	LC	P2	B3	28-Nov-22	09-Dec-22	08-Jan-23

9	Bhutan Council for School Examinations and Assessment	FA	Autonomous Agencies	LC	P2	B1	12-Dec-22	30-Dec-22	29-Jan-23
10	Office of Vice Chancellor, RUB	FA	Autonomous Agencies	LC	P2	B3	03-Jan-23	25-Jan-23	24-Feb-23
11	Paro College of Education, RUB	FA	Autonomous Agencies	LC	P2	B3	26-Jan-23	24-Feb-23	26-Mar-23
12	2020 Bridge Bhutan Project funded by KNCU, MoE	FA	Ministries	PLC	P1	B3	27-Feb-23	14-Mar-23	13-Apr-23
13	Global Partnership for Education Project, MoE	FA	Ministries	PLC	P1	C1	15-Mar-23	31-Mar-23	30-Apr-23
14	Directorate of Services and Sherig Endowment Fund, MoE	FA	Ministries	LC	P2	B2	03-Apr-23	28-Apr-23	28-May-23
15	Royal Education Council	FA	Autonomous Agencies	LC	P2	B2	01-May-23	18-May-23	17-Jun-23
16	City Bus Service	FA	Thromdes	CD	P2	C1	19-May-23	15-Jun-23	30-Jun-23

Team V

Team Leader: Tshering Tenzin, DCA

Team Member: Karma Thinley, Sr. Auditor III

Sl. No.	Name of Agency	Audit Type	Agency Type	Account Type	Audit Priority	Audit Category	Audit Start Date	Audit End Date	Report Issue Date
1	International Assistance, MoH	FA	Ministries	PLC	P2	B3	04-Jul-22	29-Jul-22	29-Aug-22
2	National Film Commission of Bhutan	FA	Autonomous Agencies	LC	P2	C1	02-Aug-22	22-Aug-22	22-Sep-22

3	Media Council of Bhutan	FA	Autonomous Agencies	LC	P2	C1	23-Aug-22	12-Sep-22	12-Oct-22
4	Bhutan Standard Bureau	FA	Autonomous Agencies	LC	P2	B2	13-Sep-22	24-Oct-22	24-Nov-22
5	Department of Traditional Medicine Services	FA	Ministries	LC	P2	B2	25-Oct-22	02-Dec-22	02-Jan-23
6	Khesar Gyalpo University of Medical Sciences of Bhutan (KGUMSB)	FA	Autonomous Agencies	CD	P2	B1	05-Dec-22	16-Jan-23	16-Feb-23
7	Faculty of Nursing & Public Health, KGUMSB, Thimphu	FA	Autonomous Agencies	CD	P2	B3	17-Jan-23	13-Feb-23	13-Mar-23
8	Faculty of Traditional Medicine, KGUMSB, Thimphu	FA	Autonomous Agencies	CD	P1	B1	14-Feb-23	30-Mar-23	30-Apr-23
9	Bhutan Medical and Health Council	FA	Autonomous Agencies	CD	P2	B3	31-Mar-23	26-Apr-23	26-May-23
10	Bhutan Narcotic Control Agency	FA	Autonomous Agencies	CD	P2	B1	27-Apr-23	08-Jun-23	30-Jun-23

OFFICE OF THE ASSISTANT AUDITOR GENERAL (OAAG), BUMTHANG

Team I

Team Leader: Sonam, SAO

Team Member: Kinley, Sr. Auditor I & Dorji Nima, Sr. Auditor II

Sl. No.	Name of Agency	Audit Type	Agency Type	Account Type	Audit Priority	Audit Category	Audit Start Date	Audit End Date	Report Issue Date
1	Ugyen Wangchuck Institute for Conservation & Environmental Rerearch, Lamegonpa (UWICE), Bumthang	FA	Ministries	LC	P1	C1	18-Jul-22	29-Jul-22	28-Aug-22

2	Dzongkhag Administration, Zhemgang including eight Geogs	FA	Dzongkhags, Dungkhags & Gewogs	LC	P1	A2+	01-Aug-22	14-Oct-22	16-Dec-22
3	Dungkhag Court, Panbang, Zhemgang	FA	Autonomous Agencies	LC	P2	C1	17-Oct-22	21-Oct-22	28-Nov-22
4	Regional Mithun Breeding Farm, Wangdigang, Zhemgang	FA	Ministries	LC	P2	C3	24-Oct-22	04-Nov-22	05-Dec-22
5	Electricity Services Division, Bhutan Power Corporation Limited, Bumthang	CA	Corporations	Others	P2	C2	07-Nov-22	18-Nov-22	19-Dec-22
6	Regional Office, Department of Roads, Lingmethang, Mongar	FA	Ministries	LC	P1	A2	28-Nov-22	30-Dec-22	14-Feb-23
7	Kurichu Hydropower Plant, Gyelpozhing, Mongar	CA	Corporations	Others	P1	B3	02-Jan-23	20-Jan-23	20-Feb-23
8	Regional Office of Economic Affairs, Mongar	FA	Ministries	LC	P2	C2	23-Jan-23	03-Feb-23	03-Mar-23
9	Divisional Forest Office (DFO), Mongar	FA	Ministries	LC	P2	B2	06-Feb-23	24-Feb-23	24-Mar-23
10	Gyalpozhing College of Information & Technology, Mongar	FA	Autonomous Agencies	LC	P2	B3	27-Feb-23	17-Mar-23	17-Apr-23
11	Central Machinery Unit (CMU), Bumthang	FA	Ministries	LC	P2	B2	27-Mar-23	14-Apr-23	15-May-23
12	Institute of Language & Cultural Studies, Taktse, Trongsa	FA	Autonomous Agencies	LC	P2	B3	17-Apr-23	30-Apr-23	31-May-23
13	Development of Infrastructure at College of Language and Cultural Studies. Gol PTA (FIC 4739)	FA	Autonomous Agencies	PLC	P1	C2	01-May-23	12-May-23	12-Jun-23

14	Natural Resources Development Corporation Limited, Jakar Regional Office, Bumthang including Gelephu Branch Office	CA	Corporations	Others	P2	C3	15-May-23	31-May-23	30-Jun-23
Team II Team Leader: Duptho Wangdi, AO Team Member: Sonam Tenzin, Sr. Auditor II & Yeshe Jamtsho, Auditor II									
Sl. No.	Name of Agency	Audit Type	Agency Type	Account Type	Audit Priority	Audit Category	Audit Start Date	Audit End Date	Report Issue Date
1	Regional Revenue & Customs Office (RRCO), Bumthang	FA	Ministries	LC	P1	B3	20-Jul-22	09-Aug-22	08-Sep-22
2	Commercial Agriculture & Resilient Livelihood Enhancement Programme (CARLEP), Wengkhari including Regional Office, Khangma, and implementing agencies of Lhuntse, Mongar, P/gatshel,	FA	Ministries	PLC	P1	A1	15-Aug-22	04-Oct-22	28-Nov-22
3	National Research Centre for Animal Nutrition, Bumthang	FA	Ministries	LC	P2	C2	07-Oct-22	14-Oct-22	14-Nov-22
4	Dzongkhag Administration, Lhuentse including eight Geogs	FA	Dzongkhags, Dungkhags & Gewogs	LC	P1	A2+	17-Oct-22	28-Dec-22	21-Feb-23
5	National Horse Breeding Programme, Bumthang	FA	Ministries	LC	P2	C3	03-Jan-23	06-Jan-23	06-Feb-23
6	Tangsibji Hydro Energy Limited, Trongsa	CA	Corporations	Others	P1	A1	09-Jan-23	17-Feb-23	13-Apr-23
7	Technical Training Institute, Chumey, Bumthang	FA	Ministries	LC	P2	C1	27-Jan-23	03-Mar-23	03-Apr-23

8	Agricultural Research & Development , Renewable Natural Resources Research Development Centre, Wengkhar, Mongar	FA	Ministries	PLC	P1	C3	06-Mar-23	17-Mar-23	17-Apr-23
9	Regional Agriculture and Marketing Co- operatives (RAMCO), Mongar	FA	Ministries	LC	P2	C1	20-Mar-23	31-Mar-23	01-May-23
10	Royal Bhutan Police, Division X, Mongar	FA	Ministries	LC	P2	C1	03-Apr-23	07-Apr-23	
11	Electricity Services Division, Bhutan Power Corporation Limited, Lhuentse	CA	Corporations	Others	P2	C2	17-Apr-23	25-Apr-23	24-May-23
12	Dzongkhag Court, Lhuentse	FA	Autonomous Agencies	LC	P2	C1	26-Apr-23	03-May-23	02-Jun-23
13	Dzongkhag Court, Mongar	FA	Autonomous Agencies	LC	P2	C1	08-May- 23	12-May-23	12-Jun-23
14	Electricity Services Division, Bhutan Power Corporation Limited, Mongar	CA	Corporations	Others	P2	C2	15-May- 23	23-May-23	22-Jun-23
15	Regional Pig & Poultry Breeding Centre, Lingmethang, Mongar	FA	Ministries	LC	P2	C3	25-May- 23	31-May-23	30-Jun-23

Team III

Team Leader:Tenzin Wangchuk, AO

Team Member:Thinley Choizang, Auditor I & Ugyen Tshewang, Auditor II

Sl. No.	Name of Agency	Audit Type	Agency Type	Account Type	Audit Priority	Audit Category	Audit Start Date	Audit End Date	Report Issue Date
1	Wangchuck Centennial National Park, Bumthang	FA	Ministries	LC	P2	B2	18-Jul-22	05-Aug-22	04-Sep-22
2	Regional Office, Department of Roads, Trongsa	FA	Ministries	LC	P1	A2	08-Aug-22	21-Sep-22	15-Nov-22

3	Dzongkhag Administration, Mongar including 17 Geogs	FA	Dzongkhags, Dungkhags & Gewogs	LC	P1	A1+	26-Sep-22	30-Dec-22	23-Feb-23
4	Dungkhag Court, Weringla	FA	Autonomous Agencies	LC	P2	C1	03-Jan-23	06-Jan-23	05-Feb-23
5	Royal Heritage Museum, Trongsa	FA	Ministries	LC	P2	C3	16-Jan-23	19-Jan-23	18-Feb-23
6	Electricity Services Division, Bhutan Power Corporation Limited, Trongsa	CA	Corporations	Others	P2	C2	20-Jan-23	30-Jan-23	01-Mar-23
7	Divisional Forest Office (DFO), Zhemgang	FA	Ministries	LC	P2	B2	01-Feb-23	17-Feb-23	19-Mar-23
8	Dzongkhag Court, Zhemgang	FA	Autonomous Agencies	LC	P2	C1	20-Feb-23	27-Feb-23	29-Mar-23
9	Brown Swiss Cattle Farm, Bumthang	FA	Ministries	LC	P2	C3	06-Mar-23	09-Mar-23	08-Apr-23
10	Royal Bhutan Police, Division XIII, Bumthang	FA	Ministries	LC	P2	C1	10-Mar-23	15-Mar-23	
11	Natural Resources Development Corporation Limited, Zhongar Regional Office, Mongar	CA	Corporations	Others	P2	B3	20-Mar-23	11-Apr-23	11-May-23
12	Eastern Regional Referral Hospital, Mongar	FA	Ministries	LC	P2	B2	12-Apr-23	05-May-23	04-Jun-23
13	Native Poultry and Heifer Breeding Centre, Sertsam, Lhuntse	FA	Ministries	LC	P2	C3	08-May-23	11-May-23	10-Jun-23
14	Divisional Forest Office (DFO), Bumthang	FA	Ministries	LC	P2	B2	15-May-23	31-May-23	30-Jun-23

Team IV**Team Leader: Chencho Norbu, AO****Team Member: Sangay Tashi, AO, Choje Wangmo, AAO I & Chimi Dema, Auditor I**

Sl. No.	Name of Agency	Audit Type	Agency Type	Account Type	Audit Priority	Audit Category	Audit Start Date	Audit End Date	Report Issue Date
1	National Highland Research & Development Centre, Bumthang	FA	Ministries	LC	P2	C2	18-Jul-22	29-Jul-22	07-Sep-22
2	Dzongkhag Administration, Bumthang including four Geogs	FA	Dzongkhags, Dungkhangs & Gewogs	LC	P1	A3+	08-Aug-22	23-Sep-22	17-Nov-22
3	Dzongkhag Court, Bumthang	FA	Autonomous Agencies	LC	P2	C1	03-Oct-22	07-Oct-22	07-Nov-22
4	Phrumsengla National Park, Ura, Bumthang	FA	Ministries	LC	P2	B2	17-Oct-22	28-Oct-22	07-Dec-22
5	Dzongkhag Administration, Trongsa including five geogs	FA	Dzongkhags, Dungkhangs & Gewogs	LC	P1	A3+	07-Nov-22	31-Dec-22	24-Feb-23
6	Regional Office, Department of Roads, Tingtibi, Zhemgang	FA	Ministries	LC	P1	A2	09-Jan-23	10-Feb-23	27-Mar-23
7	Jigme Singye Wangchuck National Park, Tshangkha, Trongsa	FA	Ministries	LC	P2	B2	13-Feb-23	03-Mar-23	31-Mar-23
8	Electricity Services Division, Bhutan Power Corporation Limited, Zhemgang	CA	Corporations	Others	P2	C2	13-Mar-23	17-Mar-23	17-Apr-23
9	Royal Bhutan Police, Division VII, Trongsa	FA	Ministries	LC	P2	C1	20-Mar-23	24-Mar-23	

10	Dzongkhag Court, Trongsa	FA	Autonomous Agencies	LC	P2	C1	27-Mar-23	31-Mar-23	30-Apr-23
11	Regional Office of Economic Affairs, Trongsa	FA	Ministries	LC	P2	C3	03-Apr-23	14-Apr-23	14-May-23
12	Regional Revenue & Customs Office, Mongar	FA	Ministries	LC	P1	B3	24-Apr-23	12-May-23	21-Jun-23
13	Regional Road Safety and Transport Authority, Mongar including base office at Tashigang, Lhuentse and Trashiyangtse	FA	Ministries	LC	P2	B3	15-May-23	31-May-23	30-Jun-23

OFFICE OF THE ASSISTANT AUDITOR GENERAL (OAAG), PHUNTSHOLING

Team I

Team Leader: Kinley Tshering, DCA

Team Member: Sonam Tshering, AAO, Gelay Jamtsho, Auditor II & Phub Zam, AAO I

Sl. No.	Name of Agency	Audit Type	Agency Type	Account Type	Audit Priority	Audit Category	Audit Start Date	Audit End Date	Report Issue Date
1	Gaeddu College of Business Studies	FA	Autonomous Agencies	LC	P2	B3	18-Jul-22	05-Aug-22	05-Sep-22
2	Dzongkhag Administration, Samtse including 15 Goegs, Dungkhags Administration, Tashichhoeling & Dophuchen	FA	Dzongkhags, Dungkhags & Gewogs	LC	P1	A1+	06-Aug-22	21-Oct-22	21-Nov-22
3	SASEC Transport, Trade Facilitation and Logistics Project (Loan). Implemented by Thromde, Phuntsholing. ADB funded	FA	Thromdes	PLC	P1	C1	24-Oct-22	31-Oct-22	30-Nov-22

4	SASEC Road Connectivity Project (Grant). Implemented by DoR, Phuntsholing. ADB funded	FA	Ministries	PLC	P1	C1	02-Nov-22	09-Nov-22	09-Dec-22
5	SASEC Transport, Trade Facilitation and Logistics Project (Grant 0400). Implemented by DoR, Phuntsholing. ADB funded	FA	Ministries	PLC	P1	C1	10-Nov-22	22-Nov-22	22-Dec-22
6	SASEC Road Connectivity Project (Loan). Implemented by Thromde, Phuntsholing. ADB funded	FA	Thromdes	PLC	P1	C1	23-Nov-22	01-Dec-22	31-Dec-22
7	Army Welfare Project, Distillery including Bonded Ware House and Card Board Factory , Samtse	CA	Corporations	Others	P1	A2	02-Dec-22	30-Dec-22	30-Jan-23
8	Chhukha Hydro Power Plant	CA	Corporations	Others	P1	A3	03-Jan-23	27-Jan-23	27-Feb-23
9	Regional Office, Department of Roads, Phuntsholing	FA	Ministries	LC	P1	A2	30-Jan-23	28-Feb-23	28-Mar-23
10	Reinforcement of bridges along Samtse-Tashicholing road and improvement of Jamtsholing road. GoI PTA (FIC 5415)	FA	Ministries	PLC	P1	C1	01-Mar-23	12-Mar-23	12-Apr-23
11	Jigme Khesar Strict Nature Reserve, Haa, DoFPS, MoAF	FA	Ministries	LC	P2	B3	13-Mar-23	26-Mar-23	26-Apr-23
12	Regional Office of Economic Affairs, Phuntsholing	FA	Ministries	LC	P2	C1	27-Mar-23	07-Apr-23	07-May-23
13	Royal Bhutan Police, Division III, Phuntsholing	FA	Ministries	LC	P2	C1	10-Apr-23	18-Apr-23	

14	Divisional Forest Office, Samtse including Range Offices at Samtse, Dophuchen & Tashichholing	FA	Ministries	LC	P2	B2	20-Apr-23	04-May-23	04-Jun-23
15	Bhutan Ferro Alloys Limited, Phuntsholing	CA	Corporations	Others	P2	A1	05-May-23	02-Jun-23	30-Jun-23
16	Dungkhag Court, Sombaykha, Haa	FA	Autonomous Agencies	LC	P2	C1	05-Jun-23	09-Jun-23	30-Jun-23
17	Dzongkhag Court, Haa	FA	Autonomous Agencies	LC	P2	C1	10-Jun-23	15-Jun-23	30-Jun-23

Team II

Team Leader: Tshering Chopel, DCLDO

Team Member: Tenzin Jamtsho, AAO, Sonam Tshering, AAO & Deki, Auditor I

Sl. No.	Name of Agency	Audit Type	Agency Type	Account Type	Audit Priority	Audit Category	Audit Start Date	Audit End Date	Report Issue Date
1	Dzongkhag Administration, Haa including six Geogs & Dungkhag Administration, Sangbaykha	FA	Dzongkhags, Dungkhags & Gewogs	LC	P1	A2+	11-Jul-22	25-Aug-22	26-Sep-22
2	National Centre for Reverine & Lake Fisheries, Haa, DoL, MoAF	FA	Ministries	LC	P2	C1	26-Aug-22	06-Sep-22	06-Oct-22
3	Regional Immigration Office, Phuntsholing	FA	Ministries	LC	P2	B3	08-Sep-22	21-Sep-22	21-Oct-22
4	Tala Hydro Power Plant	CA	Corporations	Others	P1	A3	22-Sep-22	19-Oct-22	18-Nov-22
5	Regional Revenue & Customs Office (RRCO), Phuntsholing	FA	Ministries	LC	P2	A1	21-Oct-22	25-Nov-22	26-Dec-22

6	Regional Revenue & Customs Office, Samtse including checkpoints at Samtse, Gomtu, Bindu, and Jitti	FA	Ministries	LC	P2	B1	28-Nov-22	16-Dec-22	16-Jan-23
7	Army Welfare Project, Head Office including Bonded Ware House, Thimphu	CA	Corporations	Others	P1	A2	19-Dec-22	16-Jan-23	15-Feb-23
8	Samtse College of Education	FA	Autonomous Agencies	LC	P2	B3	17-Jan-23	30-Jan-23	01-Mar-23
9	Regional Central Stores, MoWHS, Phuntsholing	FA	Ministries	LC	P2	C2	01-Feb-23	07-Feb-23	09-Mar-23
10	National Jersey Breeding Centre, Samtse	FA	Ministries	LC	P2	C2	08-Feb-23	14-Feb-23	16-Mar-23
11	Explosive Management Division: Expenditure Management (RBP), Phuntsholing	FA	Ministries	LC	P1	C1	16-Feb-23	01-Mar-23	31-Mar-23
12	Regional Livestock Development Centre , Tsimasham, Chhukha including Veterinary Hospital, Phuntsholing	FA	Ministries	LC	P2	B3	02-Mar-23	15-Mar-23	14-Apr-23
13	Material Management Division, DGPC, Phuntsholing	CA	Corporations	Others	P2	B1	17-Mar-23	30-Mar-23	01-May-23
14	Royal Bhutan Police, Division IV, Samtse	FA	Ministries	LC	P2	C1	31-Mar-23	11-Apr-23	
15	Natural Resource Development Corporation Limited, Regional Office, Phuntsholing including offices at Gedu & Samtse	CA	Corporations	Others	P2	B3	13-Apr-23	26-Apr-23	26-May-23

16	Resurfacing of Samtse-Tashicholing-Tendruk road (73kms). GoI PTA (FIC 5178)	FA	Ministries	PLC	P1	C2	27-Apr-23	05-May-23	05-Jun-23
17	Medical Stores and Distribution Division, Phuntsholing	FA	Ministries	LC	P2	B3	08-May-23	19-May-23	19-Jun-23
18	Substation Maintenance Division, BPCL, Phuntsholing	CA	Corporations	Others	P2	C1	22-May-23	30-May-23	30-Jun-23
19	Dzongkhag Court, Samtse	FA	Autonomous Agencies	LC	P2	C1	31-May-23	09-Jun-23	30-Jun-23

Team III

Team Leader: Nidup Gyeltshen, SAO

Team Member: Chimi Tshering, AAO, Gem Tshering, AAO I & Kuch Kumari Subba, Auditor I

Sl. No.	Name of Agency	Audit Type	Agency Type	Account Type	Audit Priority	Audit Category	Audit Start Date	Audit End Date	Report Issue Date
1	Food Corporation of Bhutan Limited, Phuntsholing including Regional Offices, Thimphu, Gelephu & Samdrupjongkhar; Bulk P/Ling, S/Jongkhar & Gelephu; and all Depots	CA	Corporations	Others	P1	A1+	11-Jul-22	09-Sep-22	09-Oct-22
2	Dzongkhag Administration, Chhukha including 11 Geogs & Dungkhag Administration, Phuntsholing	FA	Dzongkhags, Dungkhags & Gewogs	LC	P1	A1+	13-Sep-22	01-Dec-22	31-Dec-22
3	Regional Road Safety Transport Authority, Phuntsholing including Base Offices in Phuntsholing, Gedu, Tsimasham and Samtse	FA	Ministries	LC	P2	C1	05-Dec-22	16-Dec-22	23-Jan-23

4	Calf Rearing Centre, Wangkha, Chhukha	FA	Ministries	LC	P2	B3	19-Dec-22	23-Dec-22	23-Jan-23
5	Thromde , Phuntsholing including CD, Revenue & Education Subsidy	FA	Thromdes	LC & CD	P1	A3+	26-Dec-22	10-Feb-23	13-Mar-23
6	Bhutan Board Products Limited, including Tala Factory & Bhutan Board Products Limited, Thimphu	CA	Corporations	Others	P1	A3	13-Feb-23	17-Mar-23	17-Apr-23
7	Special Reserve Police Force (SRPF), Royal Bhutan Police, Tashi Gatshel, Chhukha	FA	Ministries	LC	P2	C1	20-Mar-23	29-Mar-23	29-Apr-23
8	Penden Cement Authority Limited including Depot, Phuntsholing	CA	Corporations	Others	P1	A2	03-Apr-23	01-May-23	01-Jun-23
9	Bhutan Lottery Limited, Phuntsholing	CA	Corporations	Others	P2	B3	03-May-23	16-May-23	16-Jun-23
10	Dungkhag Court, Dophuchen	FA	Autonomous Agencies	LC	P2	C1	18-May-23	24-May-23	23-Jun-23
11	Dungkhag Court, Tashichhoeling	FA	Autonomous Agencies	LC	P2	C1	25-May-23	31-May-23	30-Jun-23

OFFICE OF THE ASSISTANT AUDITOR GENERAL (OAAG), SAMDRUPJONGKHAR

Team I

Team Leader:Lungay Wangdi, SAO

Team Member:Ugyen Tshering, AAO, Karma Sangye, Sr. Auditor II & Rinzin Norbu, Auditor II

Sl. No.	Name of Agency	Audit Type	Agency Type	Account Type	Audit Priority	Audit Category	Audit Start Date	Audit End Date	Report Issue Date
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1	Dzongkhag Administration, Trashigang including 16 Geogs and three Dungkhangs (Sakteng, Thrimshing & Wamrong)	FA	Dzongkhags, Dungkhangs & Gewogs	LC	P1	A1+	18-Jul-22	24-Oct-22	08-Dec-22
2	Regional Office, Department of Roads, Samdrupjongkhar	FA	Ministries	LC	P1	B3	07-Nov-22	22-Nov-22	22-Dec-22
3	Bumdeling Wildlife Sanctuary, Trashiyangtse	FA	Ministries	LC	P2	C2	28-Nov-22	02-Dec-22	02-Jan-23
4	Electricity Services Division, Bhutan Power Corporation Limited, Samdrup Jongkha including Sub-station and Maintenance Division, Deothang and Distribution and Construction, BPC, Deothang	CA	Corporations	Others	P2	B3	08-Dec-22	23-Jan-23	22-Feb-23
5	Dungkhang Court, Nganglam	FA	Autonomous Agencies	LC	P2	C2	30-Jan-23	01-Feb-23	03-Mar-23
6	Dungsam Polymer Limited, Nanglam	CA	Corporations	Others	P2	C1	06-Feb-23	10-Feb-23	10-Mar-23
7	Regional Revenue and Customs Office, Samdrupjongkhar	FA	Ministries	LC	P2	B2	16-Feb-23	06-Mar-23	06-May-23
8	Dzongkhag Court, Samdrupjongkhar	FA	Autonomous Agencies	LC	P2	C2	10-Mar-23	14-Mar-23	14-Apr-23
9	Dungkhang Court, Samdrupcholing	FA	Autonomous Agencies	LC	P2	C3	15-Mar-23	17-Mar-23	17-Apr-23
10	Dungkhang Court, Wamrong	FA	Autonomous Agencies	LC	P2	C3	24-Mar-23	28-Mar-23	28-Apr-23
11	Divisional Forest Office, Pemagatshel	FA	Ministries	LC	P2	C2	03-Apr-23	07-Apr-23	07-May-23

Team II									
Team Leader: Phuntsho Choden, SAO									
Team Member: Pema Jamtsho Tamang, Sr. Auditor III & Tashi Chopel, Auditor I									
Sl. No.	Name of Agency	Audit Type	Agency Type	Account Type	Audit Priority	Audit Category	Audit Start Date	Audit End Date	Report Issue Date
1	Dzongkhag Administration, Trashiyangtse including 8 Geogs	FA	Dzongkhags, Dungkhangs & Gewogs	LC	P1	A2+	13-Jul-22	26-Sep-22	07-Nov-22
2	Technical Training Institute, Rangjung	FA	Ministries	CD	P2	C1	03-Oct-22	07-Oct-22	26-Nov-22
3	Sherubtse College, Kanglung	FA	Autonomous Agencies	CD	P2	B1	10-Oct-22	31-Oct-22	31-Dec-22
4	Regional Veterinary Laboratory Centre, Khangma	FA	Ministries	LC	P2	C1	31-Oct-22	11-Nov-22	15-Jan-23
5	Regional Immigration Office, Samdrupjongkhar	FA	Ministries	LC	P2	B2	21-Nov-22	02-Dec-22	03-Feb-23
6	Regional Office, Road Safety and Transport Authority, S/Jongkhar including Nganglam and Pemagatshel Base Offices	FA	Ministries	LC	P2	B3	12-Dec-22	23-Dec-22	07-May-23
7	Dungkhang Court, Thrimshing	FA	Autonomous Agencies	LC	P2	C3	09-Jan-23	13-Jan-23	19-Feb-23
8	Regional Nublang Breeding Center, Tashiyangphu, Wamrong	FA	Ministries	LC	P2	C3	23-Jan-23	26-Jan-23	03-Mar-23
9	Royal Bhutan Police, Division IX Trashigang	FA	Ministries	LC	P2	C1	24-Feb-23	10-Mar-23	

10	Dzongkhag Court, Pemagatshel	FA	Autonomous Agencies	LC	P2	C2	13-Mar-23	17-Mar-23	27-Apr-23
11	Dungsam Cement Corporation Limited, Nganglam	CA	Corporations	Others	P1	A1	27-Mar-23	12-May-23	30-Jun-23

Team III

Team Leader: Namgay Tenzin, AO

Team Member: Jigme Thinley, Sr. Auditor II & Pema Yangchen, Auditor II

Sl. No.	Name of Agency	Audit Type	Agency Type	Account Type	Audit Priority	Audit Category	Audit Start Date	Audit End Date	Report Issue Date
1	Dzongkhag Administration, Samdrupjongkhar including 11 Geogs and two Dungkhangs (Jomotsangkha & Samdrupcholing)	FA	Dzongkhags, Dungkhangs & Gewogs	LC	P1	A1+	18-Jul-22	19-Oct-22	03-Dec-22
2	Sakteng Wildlife Sanctuary, Phongmey	FA	Ministries	LC	P2	C2	16-Nov-22	24-Nov-22	24-Dec-22
3	Dzongkhag Court, Trashigang	FA	Autonomous Agencies	LC	P2	C2	28-Nov-22	06-Dec-22	05-Jan-23
4	Regional Office of Economic Affairs, Samdrupjongkhar	FA	Ministries	LC	P2	C2	09-Dec-22	19-Dec-22	18-Jan-23
5	Jigme Namgyel Engineering College, Deothang	FA	Autonomous Agencies	CD	P2	B1	23-Dec-22	20-Jan-23	19-Feb-23
6	National Institute of Zorigchusum, Trashiyangtse	FA	Ministries	CD	P2	C2	30-Jan-23	07-Feb-23	09-Mar-23
7	Dzongkhag Court, Trashiyangtse	FA	Autonomous Agencies	LC	P2	C2	13-Feb-23	24-Feb-23	26-Mar-23

8	Regional Office, Department of Roads, Trashigang	FA	Ministries	LC	P1	B3	01-Mar-23	17-Mar-23	16-Apr-23
9	Royal Bhutan Police, Division VIII, Samdrupjongkhar including Pemagatshel RBP	FA	Ministries	LC	P2	C1	22-Mar-23	04-Apr-23	
10	National Handloom Corporation, Khaling	CA	Autonomous Agencies	Others	P2	C1	17-Apr-23	19-Apr-23	19-May-23
11	Kouphuku International Dairy Corporation, Chenari, Trashigang	CA	Corporations	Others	P2	C1	21-Apr-23	05-May-23	04-Jun-23

Team IV

Team Leader:Phurpa Dorji, AO

Team Member:Yeshey Dorji, AAO, & Sonam Chopel, Sr. Auditor II

Sl. No.	Name of Agency	Audit Type	Agency Type	Account Type	Audit Priority	Audit Category	Audit Start Date	Audit End Date	Report Issue Date
1	Dzongkhag Administration, Pemagatshel including 11 Geogs and Nganglam Dungkhag	FA	Dzongkhags, Dungkhags & Gewogs	LC	P1	A1+	25-Jul-22	28-Oct-22	12-Dec-22
2	Urban Infrastructure Development: Nanglam (2nd Phase). GoI PTA (FIC 3043)	FA	Ministries	PLC	P1	C2	02-Nov-22	08-Nov-22	08-Dec-22
3	Regional Mithun Breeding Farm, Arong, Samdrupjongkhar	FA	Ministries	LC	P2	C3	18-Nov-22	24-Nov-22	24-Dec-22
4	Regional Centre for Aquaculture (Fishery), Samdrupcholing	FA	Ministries	LC	P2	C3	28-Nov-22	02-Dec-22	02-Jan-23
5	Divisional Forest Office, Trashigang	FA	Ministries	LC	P2	C2	08-Dec-22	14-Dec-22	14-Jan-23

6	Thromde, Samdrupjongkhar including CD, Revenue and Education Subsidy	FA	Thromdes	LC & CD	P1	A1	22-Dec-22	27-Jan-23	13-Mar-23
7	Jomotsangkha Wildlife Sanctuary, Samdrupjongkhar	FA	Ministries	LC	P2	C2	06-Feb-23	11-Feb-23	13-Mar-23
8	Dungkhag Court, Sakteng	FA	Autonomous Agencies	LC	P2	C3	13-Feb-23	15-Feb-23	17-Mar-23
9	Dungkhag Court, Jomotsangkha	FA	Autonomous Agencies	LC	P2	C3	17-Feb-23	24-Feb-23	26-Mar-23
10	Royal Bhutan Police, Division XIV, Trashiyangtse	FA	Ministries	LC	P2	C1	06-Mar-23	17-Mar-23	
11	Kholongchhu Hydro Energy Limited, Trashiyangtse	CA	Hydropowers	Others	P1	A1	21-Mar-23	12-May-23	26-Jun-23
12	Divisional Forest Office, S/Jongkhar	FA	Ministries	LC	P2	C2	22-May-23	27-May-23	25-Jun-23

OFFICE OF THE ASSISTANT AUDITOR GENERAL (OAAG), TSIRANG

Team I

Team Leader: Kuenzang Wangchuk, DCA

Team Member: Pema Zam, AAO, Kencho Lhaden, AAO & Chhimi Tenzin, Auditor II

Sl. No.	Name of Agency	Audit Type	Agency Type	Account Type	Audit Priority	Audit Category	Audit Start Date	Audit End Date	Report Issue Date
1	College of Natural Resources, Lobesa, Punakha	FA	Autonomous Agencies	CD	P1	A2	01-Jul-22	14-Jul-22	14-Aug-22
2	Development of Infrastructure and Teaching at CNR, Lobesa, Punakha. Gol PTA (FIC 4738)	FA	Autonomous Agencies	PLC	P1	C1	15-Jul-22	26-Jul-22	26-Aug-22

3	Preparatory funding from OeAD to the College of Natural Resources for implementation of Preparatory fund titled Prep219-Ecosystem Services and Community Based Forestry in Hindu Kush Region	FA	Autonomous Agencies	CD	P2	C3	27-Jul-22	29-Jul-22	29-Aug-22
4	The Project for Improvement of All Weather Farm Road, Guma Gewog, Punakha. Implemented by Guma Geog Administration. Funded by Government of Japan	FA	Dzongkhags, Dungkhags & Gewogs	PLC	P1	C2	02-Aug-22	08-Aug-22	08-Sep-22
5	Dzongkhag Administration, Punakha including 11 Geogs	FA	Dzongkhags, Dungkhags & Gewogs	LC	P1	A1+	10-Aug-22	22-Oct-22	22-Dec-22
6	Agriculture Research Development Centre, Bajothang, Wangdue Phodrang	FA	Ministries	LC	P2	C1	02-Nov-22	14-Nov-22	15-Dec-22
7	Regional Livestock Development Centre, Wangdue Phodrang	FA	Ministries	LC	P2	C2	16-Nov-22	22-Nov-22	23-Dec-22
8	Natural Resources Development Corporation Limited, Wangdue Phodrang	CA	Corporations	Others	P2	C2	25-Nov-22	01-Dec-22	01-Jan-23
9	ORIO Project, Dagapela under Department of Roads, Sarpang	FA	Ministries	PLC	P1	C3	12-Dec-22	13-Jan-23	13-Feb-23
10	Central Regional Referral Hospital, Gelephu	FA	Ministries	LC	P2	B2	25-Jan-23	10-Feb-23	13-Mar-23
11	Royal Bhutan Police, Division VI, Tsirang	FA	Ministries	LC	P2	C1	14-Feb-23	28-Feb-23	
12	Royal Bhutan Police, Division V , Sarpang	FA	Ministries	LC	P2	C1	01-Mar-23	14-Mar-23	

13	Police Training Institute, Royal Bhutan Police, Jigmeling, Sarpang	FA	Ministries	LC	P1	C1	15-Mar-23	24-Mar-23	24-Apr-23
14	Agriculture Research Development Centre, Samtenling, Sarpang	FA	Ministries	LC	P1	C1	25-Mar-23	05-Apr-23	06-May-23
15	National Piggery Development Centre, Gelephu	FA	Ministries	LC	P2	C2	06-Apr-23	12-Apr-23	13-May-23
16	National Research & Development Centre for Aquaculture, Gelephu	FA	Ministries	LC	P2	C2	13-Apr-23	19-Apr-23	20-May-23
17	Natural Resources Development Corporation Limited, Gelephu, Sarpang	CA	Corporations	Others	P2	C2	25-Apr-23	13-May-23	13-Jun-23
18	Dungkhag Court, Gelephu	FA	Autonomous Agencies	LC	P2	C2	16-May-23	20-May-23	20-Jun-23
19	Dzongkhag Court, Punakha	FA	Autonomous Agencies	LC	P2	C2	23-May-23	27-May-23	27-Jun-23

Team II

Team Leader:Deeba Raj Chhetri, Sr. Auditor I

Team Member:Tenzin Phuntsho, Auditor I & Jyoti Gurung, AAO I

Sl. No.	Name of Agency	Audit Type	Agency Type	Account Type	Audit Priority	Audit Category	Audit Start Date	Audit End Date	Report Issue Date
1	Dzongkhag Administration, Dagana including 14 Geogs & Lhamoizingkha Dungkhag	FA	Dzongkhags, Dungkhags & Gewogs	LC	P1	A1+	11-Jul-22	28-Oct-22	13-Dec-22
2	Vanishing Treasure - Climate Resilient Mountain Ecosystems for Resilient Livelihoods and Mountain Flagship Species (Royal Bengal Tiger) funded by	FA	Ministries	PLC	P1	C2	01-Aug-22	11-Aug-22	11-Sep-22

	VT-UNEP Project, Bhutan Tiger Centre, Gelephu, Sarpang								
3	Construction of Ossey Bypass, DoR, Sarpang. GoI PTA [FIC 4703]	FA	Ministries	PLC	P1	C2	07-Nov-22	17-Nov-22	19-Dec-22
4	Improvement of Sunkosh - Dagapela Highway (45.5 KM). GoI PTA [FIC 5176]	FA	Ministries	PLC	P1	C2	18-Nov-22	28-Nov-22	29-Dec-22
5	Regional Office, Department of Roads, Sarpang	FA	Ministries	LC	P1	A2	29-Nov-22	06-Jan-23	06-Feb-23
6	Phibsoo Wildlife Sanctuary, Singye, Sarpang	FA	Ministries	LC	P1	C2	09-Jan-23	18-Jan-23	20-Feb-23
7	Divisional Forest Office, Sarpang including Ensuring Tiger Protection beyond Protected Areas funded by WWF Bhutan	FA	Ministries	LC	P2	B2	20-Jan-23	15-Feb-23	20-Mar-23
8	Tackling poaching & illegal wildlife trade. Implemented by Divisional Forest Office, Sarpang. Funded by WWF [FIC 4705]	FA	Ministries	PLC	P1	C2	16-Feb-23	01-Mar-23	03-Apr-23
9	Royal Manas National Park, Gelephu	FA	Ministries	LC	P1	B1	07-Mar-23	03-Apr-23	04-May-23
10	Electricity Services Division, Bhutan Power Corporation Limited including 400 KV Project, Tsirang	CA	Corporations	Others	P2	C1	04-Apr-23	17-Apr-23	18-May-23
11	Dzongkhag Court, Dagana	FA	Autonomous Agencies	LC	P2	C2	19-Apr-23	27-Apr-23	29-May-23
12	Dungkhag Court, Lhamoizingkha	FA	Autonomous Agencies	LC	P2	C2	03-May-23	12-May-23	12-Jun-23

Team III									
Team Leader: Gem Dorji, AO									
Team Member: Migma Sherpa, Sr. Auditor II & Karma Tshering, Auditor II									
Sl. No.	Name of Agency	Audit Type	Agency Type	Account Type	Audit Priority	Audit Category	Audit Start Date	Audit End Date	Report Issue Date
1	Regional Office, DoR, Lobesa, Punakha	FA	Ministries	LC	P1	A2	11-Jul-22	17-Aug-22	19-Sep-22
2	Up gradation of Bajo - Khuru SNH. Gol PTA [FIC 4718]	FA	Ministries	PLC	P1	C2	18-Aug-22	26-Aug-22	26-Sep-22
3	Acceleration towards achieving zero indigenous Malaria in Bhutan, Gelephu. GFATM Project	FA	Ministries	PLC	P1	C2	29-Aug-22	07-Sep-22	10-Oct-22
4	Vector Borne Disease Control Program, Gelephu, Sarpang. Gol PTA (FIC 4723)	FA	Ministries	PLC	P1	C3	08-Sep-22	09-Sep-22	10-Oct-22
5	Dzongkhag Administration, Sarpang including 12 Geogs & Umling Dungkhag	FA	Dzongkhags, Dungkhags & Gewogs	LC	P1	A1+	12-Sep-22	23-Dec-22	06-Feb-23
6	Vector Borne Disease Control Programme, Gelephu	FA	Ministries	LC	P1	B3	02-Jan-23	18-Jan-23	20-Feb-23
7	Regional Office, Road Safety & Transport Authority, Gelephu including Base Offices in Bumthang, Dagana, Sarpang, Trongsa, Tsirang and Zhemgang	FA	Ministries	LC	P2	B2	23-Jan-23	15-Feb-23	20-Mar-23
8	Divisional Forest Office, Dagapela, Dagana	FA	Ministries	LC	P2	B2	27-Feb-23	22-Mar-23	24-Apr-23
9	Dagachu Hydro Power Corporation, Dagapela, Dagana	CA	Corporations	Others	P2	B3	27-Mar-23	13-Apr-23	15-May-23

10	Electricity Services Division, Bhutan Power Corporation Limited, Punakha	CA	Corporations	Others	P2	C1	17-Apr-23	01-May-23	01-Jun-23
11	Electricity Services Division, Bhutan Power Corporation Limited, Wangdue Phodrang	CA	Corporations	Others	P2	C1	03-May-23	16-May-23	16-Jun-23
12	Dzongkhag Court, Sarpang	FA	Autonomous Agencies	LC	P2	C2	18-May-23	26-May-23	26-Jun-23
Team IV									
Team Leader: Bikash Rai, AO									
Team Member: Nima Choden, AAO & Chogyal, Sr.Auditor III									
Sl. No.	Name of Agency	Audit Type	Agency Type	Account Type	Audit Priority	Audit Category	Audit Start Date	Audit End Date	Report Issue Date
1	Dzongkhag Administration, Tsirang including 12 Geogs	FA	Dzongkhags, Dungkhangs & Gewogs	LC	P1	A1+	11-Jul-22	19-Oct-22	04-Dec-22
2	Dzong Reconstruction Project, Wangdue Phodrang	FA	Ministries	PLC	P1	A3	25-Oct-22	29-Nov-22	30-Dec-22
3	Thromde , Gelephu including CD, Revenue and Education Subsidy	FA	Thromdes	LC & CD	P1	A1	02-Dec-22	12-Jan-23	14-Feb-23
4	Divisional Forest Office, Lobesa, Punakha	FA	Ministries	LC	P2	C1	16-Jan-23	10-Feb-23	13-Mar-23
5	Technical Training Institute, Khuruthang , Punakha	FA	Ministries	LC	P2	C1	13-Feb-23	01-Mar-23	01-Apr-23
6	Electricity Service Division, Bhutan Power Corporation Limited, Gelephu, Sarpang	CA	Corporations	Others	P2	C1	06-Mar-23	21-Mar-23	21-Apr-23

7	Transmission Maintenance Division, Bhutan Power Corporation Limited, Gelephu, Sarpang	FA	Corporations	LC	P2	C1	23-Mar-23	05-Apr-23	06-May-23
8	National Poultry Development Centre, Gakidling, Sarpang	FA	Ministries	LC	P2	B3	07-Apr-23	25-Apr-23	26-May-23
9	Dzongkhag Court, Tsirang	FA	Autonomous Agencies	LC	P2	C2	28-Apr-23	09-May-23	09-Jun-23

Team V

Team Leader: Gyapchu, Sr. Auditor I

Team Member: cNamgay Lhendup, DCLDO & Rinzin Choda, Sr. Auditor II

Sl. No.	Name of Agency	Audit Type	Agency Type	Account Type	Audit Priority	Audit Category	Audit Start Date	Audit End Date	Report Issue Date
1	Dzongkhag Administration, Wangdue Phodrang including 15 Geogs	FA	Dzongkhags, Dungkhags & Gewogs	LC	P1	A1+	11-Jul-22	14-Oct-22	29-Nov-22
2	Technical Training Institute, Samthang, Wangdue Phodrang	FA	Ministries	LC	P2	C1	17-Oct-22	28-Oct-22	28-Nov-22
3	Regional Revenue & Customs Office, Gelephu	FA	Ministries	LC	P1	A3	31-Oct-22	05-Dec-22	05-Jan-23
4	Regional Immigration Office, Gelephu	FA	Ministries	LC	P2	B3	08-Dec-22	27-Dec-22	27-Jan-23
5	Sarpang Dzong Construction Project. Gol PTA (FIC 2966)	FA	Dzongkhags, Dungkhags & Gewogs	PLC	P1	A1	02-Jan-23	02-Feb-23	05-Mar-23
6	Jigme Wangchuk Power Training Institute, Dekiling, Sarpang	FA	Ministries	LC	P2	C1	06-Feb-23	17-Feb-23	20-Mar-23

7	Royal Bhutan Police, Division II, Punakha	FA	Ministries	LC	P2	C1	27-Feb-23	10-Mar-23	
8	Royal Bhutan Police, Division XII, Wangdue Phodrang	FA	Ministries	LC	P2	C1	16-Mar-23	29-Mar-23	
9	Divisional Forest Office, Tsirang	FA	Ministries	LC	P2	B2	03-Apr-23	25-Apr-23	26-May-23
10	Electricity Services Division, BPC, Dagapela, Dagana	CA	Corporations	Others	P2	C1	01-May-23	15-May-23	15-Jun-23
11	Dzongkhag Court, Wangdue Phodrang	FA	Autonomous Agencies	LC	P2	C2	19-May-23	29-May-23	29-Jun-23

PERFORMANCE AUDIT DIVISION (PAD)

Team I

Team Leader: Jigme Dema, DCA

Team Member: Sanga Rinzin, AO, Rinchen Gyeltshen, AO & Yan Kumar Bhujel, AAO

Sl. No.	Name of Audit	Start Date	End Date	Report Issue Date
1	Review of past audits of Thimphu Thromde	03-Jan-22	30-Jun-22	24-Oct-22

Team II

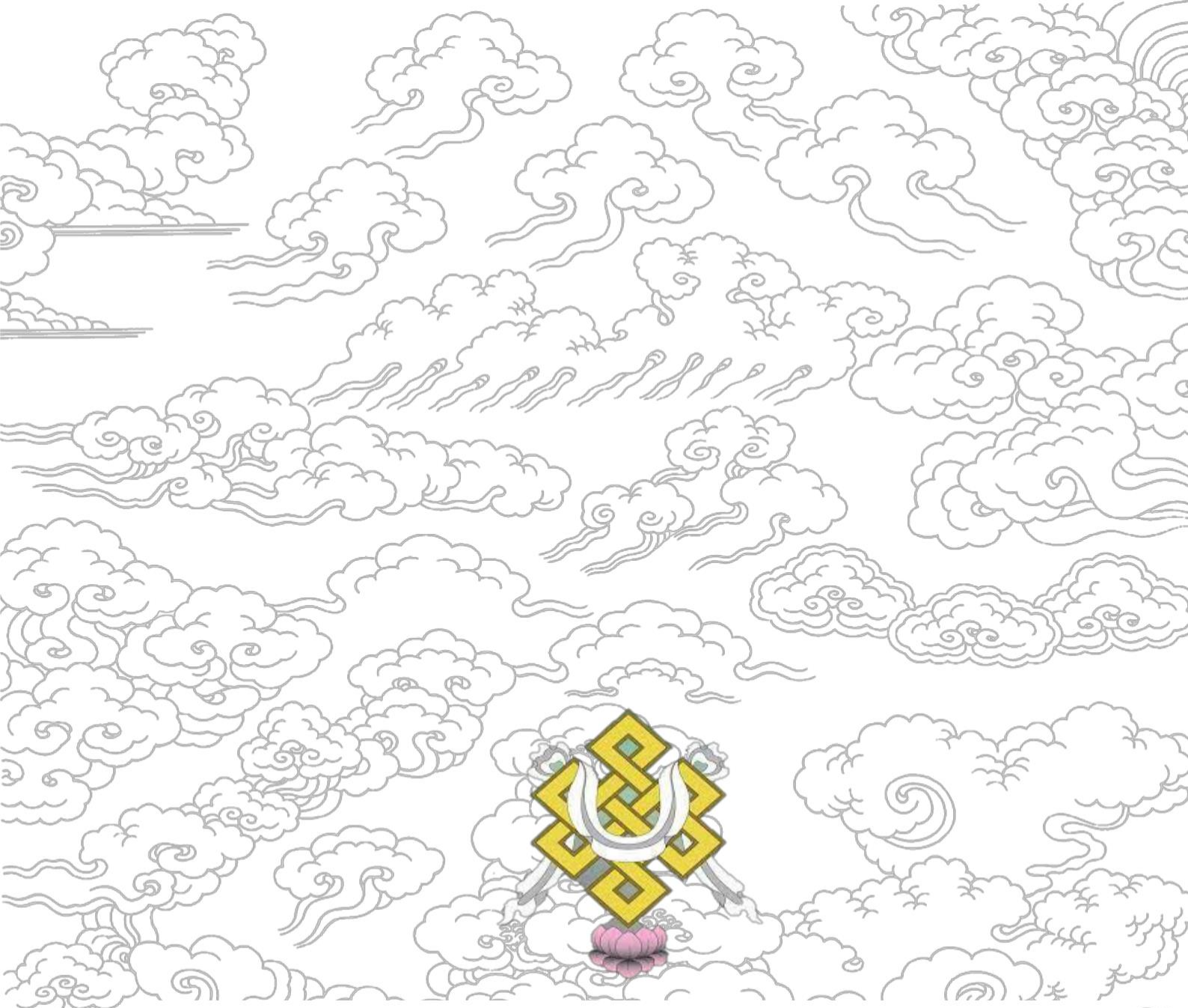
Team Leader: Sangay Thinley, DCA

Team Member: Dophu Tshering, AO & Yan Kumar Bhujel, AAO

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

Team III				
Team Leader: Leki Tshering, DCA				
Team Member: Sangay Thinley, DCA & Dophu Tshering, AO				
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
Team IV				
Team Leader: Jigme Dema, DCA				
Team Member: Rinchen Gyeltshen, AO & Yan Kumar Bhujel, AAO				
Sl. No.	Name of Audit	Start Date	End Date	Report Issue Date
4	PA on Role of CSOs	05-Sep-22	23-Jan-23	01-May-23
5	PA on Government Revenue Management	14-Mar-23	17-Jul-23	30-Oct-23
THEMATIC AUDIT DIVISION (TAD)				
Team I				
Team Leader: Kinley Zam, DCA				
Team Member: Tandin Phuntsho, AO, Namgay Choden, AO & Phuntsho Choden, AAO				
Sl. No.	Name of Audit	Start Date	End Date	Report Issue Date
1	Preparedness of Cyber-security Threats	21-Mar-22	31-Aug-22	23-Jan-23
2	Preparedness for the implementation of Digital Drukyl	19-Dec-22	20-Mar-23	20-Jul-23
Team II				
Team Leader: Dawa Tshering, SAO				
Team Member: Sanga Rinzin, AO, Pema Wangdi, AO & Dhendup Tshering, AO				

Sl. No.	Name of Audit	Start Date	End Date	Report Issue Date
3	Cooperative Audit of SDG-Strong and Resilient National Public Health System	01-Jun-21	31-Dec-21	29-Jul-22
4	Performance Audit of Operations of SMCL	21-Mar-22	02-Sep-22	31-Jan-23
5	Tax Administration	26-Dec-22	14-Apr-23	24-Jul-23



“Every individual must strive to be principled. And individuals in positions of responsibility must even strive harder.”

HIS MAJESTY KING JIGME KHESAR NAMGYEL WANGCHUCK