



**AUDIT UNIVERSE**

---

**AGENCIES UNDER THE JURISDICTION OF  
THE ROYAL AUDIT AUTHORITY**

**FY 2022-2023**

## TABLE OF CONTENTS

BACKGROUND .....	3
1. ASSIGNING AGENCY CATEGORY AND PRIORITY .....	4
1.1. Assigning Category .....	4
1.2. Assigning Priority .....	4
1.3. Category and Priority for the Financial Year 2022-2023 .....	5
1.3.1 Divisional/Regional Jurisdiction .....	7
2. PREPARATION OF ANNUAL AUDIT SCHEDULE (AAS).....	9
3. UPDATES, REVISION AND RE-CATEGORIZATION .....	10
i. Agencies under Compliance and Outsourced Audit Division (COAD) .....	12
ii. Agencies under General Governance Division (GGD).....	14
iii. Agencies under Resource, Trade and Industry Division (RTICD) .....	20
iv. Agencies under Social, Communication and Information Division (SCID) .....	24
v. Agencies under the Office of Assistant Auditor General (OAAG), Bumthang.....	28
vi. Agencies under the Office of Assistant Auditor General (OAAG), Phuentsholing.....	32
vii. Agencies under the Office of Assistant Auditor General (OAAG), Samdrupjongkhar 35	
viii. Agencies under the Office of Assistant Auditor General (OAAG), Tsirang.....	38
ix. Centralized Audits .....	42
x. Statutory Audits .....	44
xi. Agencies for Outsourced Audits.....	46

## BACKGROUND

In order to prepare realistic audit schedules and to carry out audits that provide maximum value in promoting good governance in the country, categorization exercise is vital and the foundation on which the audit schedule is based. It is one of the most important activities that provides guidance in preparing realistic Annual Audit Schedule (AAS). Since auditing all the agencies within a particular financial year is impractical owing to the limited resources, the categorization exercise provides a foundation for prioritizing and rationalizing the audit plan to derive optimum impact with the available resources. The exercise is an annual event during which the CATEGORY and PRIORITY of some agencies get amended.

While the RAA has the system of categorization in place, the parameters used required further refinement to make it more exhaustive for addressing the emerging needs. In order to update the Category and Priority, a discussion was held during the 3<sup>rd</sup> Quarterly Meeting held on 22<sup>nd</sup> April 2022. The meeting drew numerous consensus for the audit universe as follows:

- The audits of Natural Resource and Development Corporation Ltd. (NHDCL and Construction Development Corporation Ltd. (CDCL )will be maintained as separate entities, but can be conducted in a synchronized way in which both the audits of HQ and regional offices are conducted in and around the same time.
- The Explosives Division of Royal Bhutan Police (RBP) in Phuntsholing to be maintained as separate entity under the jurisdiction of OAAG, Phuntsholing
- The Army Welfare Project (AWP) at Bhur and Centennial Distillery to be under the jurisdiction of OAAG, Tsirang
- The audit of Electricity Supply Divisions (ESDs) to be maintained under respective OAAGs as the current arrangement.
- The audits of regional offices of Department of Geology and Mines (DGM) to be carried out by RTICD when auditing the Department of Geology and Mines as it is managed on imprest finds.
- The audits of Jigme Khesar Strict Nature Reserve and National Centre for Riverine & Lake Fisheries, DoL, Haa currently under the jurisdiction of RTICD to be included under OAAG, Phuntsholing.
- The Thromdes to be audited as one entity instead of separate entity for LC, Revenue and CD accounts.
- GGD to maintain two agencies under Dratshang Lhentshog - 1) Pung-Thim Dratshang and 20 Rabdeys; and 2) Dratshang Lhentshog Secretariat and Kurim Account.
- The audited entities with base/branch offices falling under the jurisdiction of different OAAGs, to maintain the same arrangement of assigning the jurisdiction of the audited entities. Example RSTA.
- The audit of Regional Seed Centres to taken up by RTICD while auditing the National Seed Centre in Paro

- The Civil Servants' Welfare Schemes (CSWS) to be audited with the audit of Royal Civil Service Commission (RCSC) and consider it as one agency
- The Bank of Bhutan Ltd. (BoB), Bhutan National Bank Ltd. (BNBL) and Bhutan Development Bank Ltd (BDBL), the audit category to be upgraded to A3+.
- The audit of Dungkhangs will be included in the consolidated audit of Dzongkhags and Gewogs
- To upgrade audit category of Thromdes:
  - ✓ Thimphu Thromde - A1+
  - ✓ Phuentsholing Thromde - A3+; and
  - ✓ Gelephu and Samdrupjongkhar Thromde - A1.

## 1. ASSIGNING AGENCY CATEGORY AND PRIORITY

### 1.1. Assigning Category

Based on the size and complexity of its operations and functions, the audit agencies are categorized into three major categories of A, B & C. While the size and complexity are not backed by concrete financial information such as budget, expenditure and turnovers, the exercise draw on field experiences and professional judgement. The details of agencies category and its size as below:

Interpretation of Agency Categories	
Category	Size & Complexity
A	Large/Complex
B	Medium
C	Small

### 1.2. Assigning Priority

To determine frequency of audit of agencies, the agencies are assigned two priorities P1 and P2. This prioritization is mainly based on broad parameters as below;

- Regulatory requirements on frequency/timing of audit, such as by acts or/and agreements;
- Perception of risk based on experiences of the RAA from past audits; and
- Any other considerations that the members of the 3<sup>rd</sup> Quarterly meeting deem pertinent.

Interpretation of Priorities	
Priority (P1):	Agencies assigned P1 shall be audited annually
Priority (P2):	Agencies assigned P2 shall be audited at least once in two years

### 1.3. Category and Priority for the Financial Year 2022-2023

In order to maintain consistency and uniformity in assigning category and priority to agencies with similar functions and operations the Divisions/OAAGs decided on a modality. However, some agencies although having similar operations and functions warrant assigning different category and priority owing to the difference in size and operations. The assigned category and the priority are not static and it is liable for yearly revision based on the budget and expenditure, complexity and nature of operations and based on the experiences of the audit team. For the Financial Year 2022-2023, the agencies category is maintained same as in past year and only the agencies falling under Priority P3 is amended to P2 as it was decided that the agencies under Priority P3 will not be applied hereafter. During the meeting similar agencies were compared in terms of the complexity and size and the Divisions/OAAGs had a unanimous consensus to adopt the following modality for assigning priority and category to agencies.

#### Priority and Category of Agencies

Sl. No.	Name of Agency	Priority	Category
<b>1</b>	<b>Dzongkhags with 1-5 Gewogs</b>	P1	A3+
	Bumthang Dzongkhag		
	Trongsa Dzongkhag		
	Gasa Dzongkhag		
<b>2</b>	<b>Dzongkhags with 6-10 Gewogs</b>	P1	A2+
	Zhemgang Dzongkhag		
	Lhuentse Dzongkhag		
	Paro Dzongkhag		
	Haa Dzongkhag		
	Thimphu Dzongkhag		
	Trashiyangtse Dzongkhag		
<b>3</b>	<b>Dzongkhags with 11-17 Gewogs</b>	P1	A1+
	Chhukha Dzongkhag		
	Samtse Dzongkhag		
	Pemagatshel Dzongkhag		
	Samdrup Jongkhar Dzongkhag		
	Trashigang Dzongkhag		
	Dagana Dzongkhag		
	Sarpang Dzongkhag		
	Tsirang Dzongkhag		
	Punakha Dzongkhag		
	Wangduephodrang Dzongkhag		
	Mongar Dzongkhag		
<b>4</b>	<b>Armed Forces</b>		
	RBA including all Wings	P1	A1+

Sl. No.	Name of Agency	Priority	Category
	RBG	P2	A1
	RBP Head Quarter including RBP Divisions, Jail and Fire Services	P1	A1
	Explosive Divison RBP		
<b>5</b>	<b>Dratshang</b>		
	Dratshang Lhentshog including Pung-Thrim Dratshang and 20 Rabdeys	P2	A1
	Dratshang Lhentshog Secretariat and Kurim Account	P2	A2
<b>6</b>	<b>Financial Institutions and Corporations</b>		
	Head/Corporate Office including all Regions & Branches	P1	A3+
<b>7</b>	<b>BPCL</b>		
	Head/Corporate Office	P2	A1+
	Regional Corporate Office including ESD, TMD	P2	B3
<b>8</b>	<b>Thromdes</b>		
	Thimphu – LC, Revenue and CD Account	P1	A1+
	Phuentsholing – LC, Revenue and CD Account	P1	A3+
	Gelephu – LC, Revenue and CD Account	P1	A1
	Samdrupjongkhar – LC, Revenue and CD Account	P1	A1

In order to facilitate audit scheduling and allocation of available audit resources mainly the deployment of auditors for particular agency, a further categorization of agencies is made on the basis of defined man-days required to complete the audit of a particular agency. The maximum of 170 man-days is allocated for biggest agency (A1+) and maximum of 10 man-days for smallest agency (C3). To facilitate allocation of proportionate maximum man-days are derived for those agencies as follows:

The details of man-days allocation against each category is as below:

Category	Standard Man-days Allocation	Man-days for FY 2022-23				
		1 Member	4-Member	3-Member	2-Member	
A	A1+	170	170	43	57	85
	A2+	130	130	33	43	65
	A3+	110	110	28	37	55
	A1	90	110	28	39	55
	A2	80	100	25	33	50
	A3	70	90	23	30	45
B	B1	60	75	19	25	38

	B2	50	65	16	22	33
	B3	40	55	14	18	28
C	C1	30	40	10	13	20
	C2	20	30	8	10	15
	C3	10	20	5	7	10

**NOTE:** The man-days assigned are maximum man-days required for completion of task for particular agency and is to be used as guide in scheduling the audit. However, due diligence must be exercised as far as possible to ensure that unwarranted man-days are not allocated in cases where there is no actual requirement of indicated man-days for a particular agency.

### 1.3.1 Divisional/Regional Jurisdiction

Under the jurisdiction of RAA there are 508 agencies. The summary of Agencies under each Divisions and OAAGs are as indicated below:

Divisions/Regions	Audit Universe
<b>Compliance and Outsourced Audit Division (COAD)</b>	44
<b>General Governance Division (GGD)</b>	91
<b>Resource, Trade, Industry and Commerce Division (RTICD)</b>	67
<b>Social, Communication and Information Division (SCID)</b>	63
<b>Office of the Assistant Auditor General (OAAG), Bumthang</b>	60
<b>Office of the Assistant Auditor General (OAAG), Phuntsholing</b>	62
<b>Office of the Assistant Auditor General (OAAG), Samdrupjongkhar</b>	49
<b>Office of the Assistant Auditor General (OAAG), Tsirang</b>	72
<b>Total</b>	<b>508</b>

In addition to the Division/OAAG's jurisdiction there are 24 centralized agencies, 45 Financial Institutions and Corporations and 210 NGO's, CSO's and RO's. Thus, the overall audit universe under the jurisdiction of RAA is 787 agencies.

The RAA carries out broadly three categories of audit - Financial, Performance and Compliance Audits. While the performance audits may or may not entail agency specific auditing, the financial and compliance audits are generally agency specific or related to financial accounts and operations of audited agency. The financial audits include audit of Letter of Credit (LC) Account, Project Letter of Credit (PLC) Account, Current Deposit (CD) Account, Revolving Account etc. For the convenience of categorization of types of accounts to be audited, all other accounts of non-budgetary agencies such as CSOs, NGOs and Religious Organizations etc., are grouped as Others Account. The compliance audits include audit of corporations and financial audits whose

financial accounts are audited by statutory auditors empanelled with the RAA. The RAA's audit in such corporations and financial institutions involve only the compliance and propriety issues.

The RAA is required to carry out 415 Financial Audits and 93 Compliance Audits. The Performance and Compliance Audit topics are given separately in the Performance Audit Strategic Plan 2021-2025. The audit of Donor funded projects will be audited and certified at the Project Management Unit level. The Audit of Royal Bhutan Police, Dzongkhags, Dungkhags and Gewogs will be carried out as consolidated audits. Also the audit of federations will be carried out as one consolidated audit under the Bhutan Olympic Committee. The table below shows the agencies falling under jurisdictions of Divisions/OAAGs by Priority, Category, and Audit Type, The detailed lists are given in *Annexure A*.

**a) Agencies by Priority:**

Division	P1	P2	Total
<b>COAD</b>	9	35	<b>44</b>
<b>GGD</b>	36	55	<b>91</b>
<b>RTICD</b>	42	25	<b>67</b>
<b>SCID</b>	23	40	<b>63</b>
<b>OAAG Bumthang</b>	19	41	<b>60</b>
<b>OAAG Phuntsholing</b>	19	43	<b>62</b>
<b>OAAG Samdrupjongkhar</b>	11	38	<b>49</b>
<b>OAAG Tsirang</b>	28	44	<b>72</b>
<b>Total</b>	<b>187</b>	<b>321</b>	<b>508</b>

**b) Agencies by Category:**

Division	Agency Category												Total
	A1+	A2+	A3+	A1	A2	A3	B1	B2	B3	C1	C2	C3	
<b>COAD</b>	10	0	5	5	0	5	4	2	12	0	1	0	<b>44</b>
<b>GGD</b>	1	2	1	4	3	3	2	2	6	60	4	3	<b>91</b>
<b>RTICD</b>	0	0	3	0	1	3	8	7	21	19	2	3	<b>67</b>
<b>SCID</b>	1	0	0	0	2	0	12	21	20	7	0	0	<b>63</b>
<b>OAAG Bumthang</b>	1	2	3	2	3	0	0	8	8	14	9	10	<b>60</b>
<b>OAAG Phuntsholing</b>	3	1	1	2	4	3	2	2	15	24	4	1	<b>62</b>
<b>OAAG Samdrupjongkhar</b>	3	1	0	3	0	0	2	2	7	8	14	9	<b>49</b>
<b>OAAG Tsirang</b>	5	0	0	2	3	2	1	6	5	23	22	3	<b>72</b>
<b>Total</b>													<b>508</b>

**c) Agencies by audit types**



Division	FA	CA	Total
COAD	0	44	44
GGD	91	0	91
RTICD	67	0	67
SCID	63	0	63
OAAG Bumthang	51	9	60
OAAG Phuntsholing	44	18	62
OAAG Samdrupjongkhar	40	9	49
OAAG Tsirang	59	13	72
<b>Total</b>	<b>415</b>	<b>93</b>	<b>508</b>

## 2. PREPARATION OF ANNUAL AUDIT SCHEDULE (AAS)

While preparing the Annual Audit Schedule as per the assigned Priority (P), the Divisions and OAAGs will ensure to maintain or meet the minimum requirement as per priority assigned to the agencies under respective jurisdiction. Minimum number of agencies to be audited during the year by respective Divisions/OAAGs is calculated as below:

- a) 100% of agencies assigned with priority P1; and
- b) At least 50% of agencies assigned with priority P2.

This would ensure that Divisions/OAAGs are able to complete the audit of particular agencies as per the requirement, and there are no backlogs as far as frequency of audits and prescribed timeframe are concerned.

However, some of the Divisions/OAAGs may not be able plan minimum number of audits derived from the priority assigned due to shortage of available man-days in comparison to man-days actually required. Deferral of audits in such situation becomes inevitable. The Divisions/OAAGs are recommended to compare the available and required man-days as follows:

Total Strength (1)		Actual Strength (2)	Man-days per auditor per year (3)	Total Man Days
Available Man-days	No. of auditors	Deduct those on long term leave, studies etc.	220 man-days after providing for weekends, holidays, leave and in-house trainings	(2) X (3)
<b>Required man-days for completion of AAS</b>				

If the available man-days are in excess of required man-days, the Division/OAAGs must ensure that fruitful engagement of available man-days is made by incorporating additional agencies for audit.

If the available man-days are not sufficient to complete the minimum number, the Chiefs may ensure that due diligence is exercised in allocation of man-days in the AAS. Even after revisiting allocation of man-days in the AAS, if available man-days are still not sufficient, then it shall form basis for requisitioning additional manpower.

### **3. UPDATES, REVISION AND RE-CATEGORIZATION**

The Policy and Planning Division (PPD) shall update the list of agencies on an annual basis based on the information provided by the respective Divisions/OAAGs and information obtained from relevant authorities such as Ministry of Finance and Gross National Happiness Commission. The Divisions and OAAGs are also required to update existing list of agencies under their respective jurisdictions.

The categorizations shall also be revisited every year in the 3<sup>rd</sup> Quarterly meeting before the start of preparing Annual Audit Schedules, for this they shall maintain appropriate information both for update on agencies and for re-categorization and re- prioritization.

**ANNEXURE A: Audit universe under the jurisdiction of RAA's Divisions/OAAGs**

**SUMMARY OF AUDIT UNIVERSE**

Division/ Region	No. of Agency	Category												Priority		Account Type		Account Type				Other Audits		
		A						B			C			P1	P2	FA	CA	LC	CD	LC & CD	PLC	Centralized Audit	Aud Statutory	Agencies of Outsourcing Audit
		A1+	A2+	A3+	A1	A2	A3	B1	B2	B3	C1	C2	C3											
<b>COAD</b>	44	10	0	5	5	0	5	4	2	12	0	1	0	9	35	0	44	2	42	0	0	9	45	210
<b>GGD</b>	91	1	2	1	4	3	3	2	2	6	60	4	3	36	55	91	0	61	6	1	23	11		
<b>RTICD</b>	67	0	0	3	0	1	3	8	7	21	19	2	3	42	25	67	0	43	2	0	22			
<b>SCID</b>	63	1	0	0	0	2	0	12	21	20	7	0	0	23	40	63	0	33	7	0	23			
<b>OAAG BT</b>	60	1	2	3	2	3	0	0	8	8	14	9	10	19	41	51	9	47	9	0	4			
<b>OAAG PL</b>	62	3	1	1	2	4	3	2	2	15	24	4	1	19	43	44	18	36	19	0	7	4		
<b>OAAG SJ</b>	49	3	1	0	3	0	0	2	2	7	8	14	9	11	38	40	9	34	13	0	2			
<b>OAAG T</b>	72	5	0	0	2	3	2	1	6	5	23	22	3	28	44	59	13	43	16	0	13			
<b>Sub Total</b>	<b>508</b>	<b>24</b>	<b>6</b>	<b>13</b>	<b>18</b>	<b>16</b>	<b>16</b>	<b>31</b>	<b>50</b>	<b>94</b>	<b>155</b>	<b>56</b>	<b>29</b>	<b>187</b>	<b>321</b>	<b>415</b>	<b>93</b>	<b>299</b>	<b>114</b>	<b>1</b>	<b>94</b>	<b>24</b>	<b>45</b>	<b>210</b>

**i. Agencies under Compliance and Outsourced Audit Division (COAD)**

Sl. No	Name of Agency	Agency Group	Priority	Category	Audit Type	Account Type
1	Bank of Bhutan Limited (Thimphu Main Branch and including all other Branches)	Financial Institutions	P2	A1+	CA	CD
2	Bhutan Development Bank Limited (Thimphu Main Branch and including all other Branches)	Financial Institutions	P2	A1+	CA	CD
3	Bhutan National Bank Limited (including Branch Offices)	Financial Institutions	P2	A1+	CA	CD
4	National Pension and Provident Fund	Financial Institutions	P2	A3+	CA	CD
5	Royal Insurance Corporation of Bhutan Limited (Regional Office, Phuentsholing and other Branches)	Financial Institutions	P2	A1+	CA	CD
6	Royal Monetary Authority of Bhutan	Financial Institutions	P2	A3+	CA	CD
7	Royal Securities Exchange of Bhutan Limited	Financial Institutions	P2	B1	CA	CD
8	National Cottage & Small Industries Development Bank Limited, Paro	Financial Institutions	P2	A3+	CA	CD
9	Credit Information Bureau	Financial Institutions	P2	B1	CA	CD
10	Druk Holding & Investments	Corporations	P2	A3	CA	CD
11	Bhutan Power Corporation Limited (Corporate Office)	Corporations	P2	A1+	CA	CD
12	Electricity Services Division, Bhutan Power Corporation Limited, Paro	Corporations	P2	B1	CA	CD
13	Electricity Services Division, Bhutan Power Corporation Limited, Thimphu	Corporations	P2	A3	CA	CD
14	National Housing Development Corporation Limited	Corporations	P2	A1	CA	CD
15	Bhutan Agro Industries Limited	Corporations	P2	A1	CA	CD
16	Natural Resources Development Corporation Limited including Regional Office Paro, Wang Service Centre	Corporations	P2	A1+	CA	CD
17	Construction Development Corporation Limited Corporate Office including Central Regional Office Gelephu, CDCL Tobjikha & Lingmethang Fleet Office	Corporations	P2	A3+	CA	CD

18	Bhutan Telecom Limited (Corporate Office including Area and Branch offices)	Corporations	P2	A1+	CA	CD
19	Bhutan Broadcasting Service Corporation	Corporations	P2	A1	CA	CD
20	Thimphu TechPark Limited	Corporations	P2	B2	CA	CD
21	Farm Machinery Corporation Limited	Corporations	P2	A3	CA	CD
22	Bhutan Livestock Development Corporation Limited	Corporations	P2	B3	CA	CD
23	Royal Bhutan Helicopter Services Limited	Corporations	P2	B3	CA	CD
24	Menjong Sorig Pharmaceuticals Corporation Limited	Corporations	P2	B3	CA	CD
25	Kuensel Corporation Limited	Corporations	P2	A3	CA	CD
26	Bhutan Duty Free Limited	Corporations	P2	B1	CA	CD
27	Green Bhutan Corporation Limited	Corporations	P2	B2	CA	CD
28	State Trading Corporation Limited	Corporations	P2	A1	CA	CD
29	Financial Institution Training Institute	Corporations	P2	B3	CA	CD
30	Bhutan Postal Corporation Ltd.	Corporations	P2	A1+	CA	CD
31	Druk Air Corporation Ltd.	Corporations	P2	A3+	CA	CD
32	Druk Green Power Corporation Ltd.	Corporations	P2	A1	CA	CD
33	Bhutan Care Credit Limited	Financial Institutions	P2	B3	CA	CD
34	Helvetas Swiss Intercooperation	International Organizations	P1	A3	FA	PLC
35	Rural Electrification Project, JICA II	Corporations	P1	B3	FA	PLC
36	WWF funded project - Thriving Environment Wellbeing of People	International Organizations	P1	C2	FA	PLC
37	Phuntsholing Township Development Project. Implemented by CDCL. ADB funded [FIC 4050 & 4651]	Corporations	P1	B3	FA	PLC
38	Green and Resilient Affordable Housing Project (GRAHP). Implemented by NHDCL. ADB funded [FIC 5731]	Corporations	P1	B3	FA	PLC
39	Contribution to Capacity Development for Monitoring of Hydropower Plant Safety, Final Phase. Implemented by DGPCCL. ADA funded [FIC 5168]	Corporations	P1	B3	FA	PLC
40	Digital Kidu Limited	Corporations	P2	B3	CA	CD
41	BBS Channel 3 Ltd.	Corporations	P2	B3	CA	CD

42	Rural Finance Development Project. Implemented by BDBL. ADB funded	Financial Institutions	P1	B3	FA	PLC
43	Public Debt	Ministries	P1	A1+	CA	LC
44	National Credit Guarantee	Ministries	P1	A1+	CA	LC

Agency Category	A1+	A2+	A3+	A1	A2	A3	B1	B2	B3	C1	C2	C3	TOTAL
	10	0	5	5	0	5	4	2	12	0	1	0	44
Priority	P1	P2											
	9	35											44
Audit Type	FA	CA											
	0	44											44

## ii. Agencies under General Governance Division (GGD)

Sl. No	Name of Agency	Agency Group	Priority	Category Type	Audit Type	Account Type
1	Local Governance Sustainable Development Program , DLG (MoHCA)	Ministries	P1	C1	FA	PLC
2	UN Support to result Based Planning and M&E for the MDGs and GNH, National Statistical Bureau, Thimphu	Autonomous Agencies	P2	C1	FA	PLC
3	Commission for Religious Organization, MoHCA	Ministries	P2	C1	FA	LC
4	Bhutan Middle Management Hotel Program(FIC 4522), Royal Institute of Hospitality and Tourism.	Autonomous Agencies	P2	C1	FA	PLC
5	Professionalizing the Civil Service& Nehru Wangchuck Project (FIC 4029), RCSC. GoI PTA funded	Constitutional Bodies	P1	B3	FA	PLC
6	Religion and Health Project, Dratshang Lhentshog, RGOB Contribution	Autonomous Agencies	P1	C1	FA	PLC
7	Lingzhi Dzong Construction Project	Ministries	P2	B1	FA	PLC

8	Development of Sports Infrastructure. Implemented by BoC. Funded by GoI PTA (FIC 4740)	Autonomous Agencies	P1	B2	FA	PLC
9	SASEC Transport, Trade Facilitation and Logistic Project. Implemented by Department of Revenue and Customs. Funded by ADB (FIC 4517)	Ministries	P1	C1	FA	PLC
10	Bhutan's Public Financial Management (PFM-MDF). Implemented by MoF. Funded by World Bank (FIC 4616)	Ministries	P1	C1	FA	PLC
11	Conservation of Sangchenchoekhor Monastery Project, Department of Culture, MoHCA. GoI PTA	Ministries	P2	C1	FA	PLC
12	Strengthening Risk Information and Disaster Resilience in Bhutan Project. Implemented by Department of Disaster Management, MoHCA. Funded by World Bank	Ministries	P1	C1	FA	PLC
13	Hydromet Services and Disaster Resilience Regional Project. Implemented by Department of Disaster Management, MoHCA. Funded by World Bank (FIC 4513)	Ministries	P1	C1	FA	PLC
14	Disaster Management project. Implemented by Department of Disaster Management, MoHCA. Funded by EU and WFP (FIC 5224 & 5603)	Ministries	P1	B3	FA	PLC
15	Drukgyal Dzong Conservation Project, Department of Culture, MoHCA	Ministries	P1	C1	FA	PLC
16	Competency based Human Resource Development Program, Final Phase. Implemented by RCSC. Funded by ADA (FIC 2635)	Constitutional Bodies	P1	C1	FA	PLC
17	Urban Transport Project. PMU with Cabinet Secretariat. Funded by GEF	Autonomous Agencies	P1	C1	FA	PLC
18	Strengthening of Project Management. Implemented by GNHC. Funded by GoI PTA	Autonomous Agencies	P1	C1	FA	PLC
19	Contribution to Legal Sector Program. PMU with OAG. Funded by ADA (FIC 5167)	Autonomous Agencies	P1	C1	FA	PLC
20	Readiness and Preparatory Support Program, Strengthening NDA and related Institutions including	Autonomous Agencies	P1	B3	FA	PLC

	Financial Institutions in Bhutan for engagement. PMU with GNHC. Funded by Green					
21	Waste Management Flagship Programme, NEC	Autonomous Agencies	P2	C1	FA	PLC
22	Study on minimum Environmental Flow for Hydropower Projects in Bhutan, final phase. Implemented by NEC. Funded by ADA (FIC 5166)	Autonomous Agencies	P1	C1	FA	PLC
23	Bhutan's Third National Communication to UNFCCC, National Environment Commission. (FIC 4122)	Autonomous Agencies	P1	C1	FA	PLC
24	Construction of Royal Institute of Law (2nd Phase), JSW School of Law funded by GOI PTA (FIC 3059)	Autonomous Agencies	P1	B2	FA	PLC
25	Dzongkhag Administration, Paro including 10 Gewogs	Dzongkhags, Dungkhags & Gewogs	P1	A2+	FA	LC
26	Dzongkhag Administration, Gasa including four Gewogs	Dzongkhags, Dungkhags & Gewogs	P1	A3+	FA	LC
27	Dzongkhag Administration, Thimphu including 8 Gewogs and Lingzhi Drungkhag Administration	Dzongkhags, Dungkhags & Gewogs	P1	A2+	FA	LC
28	Royal Bhutan Police, HQ including RBP Division I, Paro; Prison Service Division; and Fire Fighting Services	Ministries	P1	A1	FA	LC
29	Bhutan Olympic Committee including 16 Federations	Autonomous Agencies	P2	A1	FA	LC/CD
30	Royal Bhutan Army, Headquarter, Lungtephu including RBA Wings	Armed Forces	P1	A1+	FA	LC
31	Royal Body Guard, Dechencholing	Armed Forces	P1	A1	FA	LC
32	Annual Financial Statement, DPA, MoF	Ministries	P1	A2	FA	LC
33	Directorate Services, MoF, including vehicle quota systems	Ministries	P2	C1	FA	LC
34	Department of National Budget	Ministries	P2	C1	FA	LC
35	Department of Public Accounts	Ministries	P2	C1	FA	LC
36	Department of National Properties	Ministries	P2	B3	FA	LC
37	Department of Macroeconomics Affairs	Ministries	P2	C1	FA	LC
38	Department of Revenue & Customs	Ministries	P1	C1	FA	LC



39	Regional Revenue & Customs Office, Thimphu	Ministries	P1	A3	FA	LC
40	Regional Revenue & Customs Office, Paro	Ministries	P1	B3	FA	LC
41	Accounting and Auditing Standards Board of Bhutan	Ministries	P2	C1	FA	LC
42	Directorate of Services, MoHCA	Ministries	P2	C1	FA	LC
43	Department of Law & Order, MoHCA	Ministries	P2	C1	FA	LC
44	Department of Civil Registration and Census, MoHCA	Ministries	P2	C1	FA	LC
45	Department of Immigration, Thimphu including Regional Immigration Office, Paro	Ministries	P2	C1	FA	LC
46	Department of Local Governance, MoHCA	Ministries	P2	C1	FA	LC
47	Department of Disaster Management, MoHCA	Ministries	P2	C1	FA	LC
48	Department of Culture including National Library & Archives, Royal Academy of Performing Arts and Hindu Dharma Sumudhya	Ministries	P1	A2	FA	LC
49	National Museum of Bhutan, Paro	Ministries	P2	C1	FA	LC
50	Lhakhang Construction Project, Rajgir, India	Ministries	P1	C1	FA	LC
51	Directorate of Services including all other Departments of MoFA	Ministries	P2	A3	FA	LC
52	His Majesty's Secretariat	Autonomous Agencies	P2	C1	FA	LC
53	Royal Privy Council	Autonomous Agencies	P2	C1	FA	LC
54	His Majesty the Fourth King's Secretariat	Autonomous Agencies	P2	C1	FA	LC
55	National Assembly Secretariat	Autonomous Agencies	P2	C1	FA	LC
56	National Council Secretariat	Autonomous Agencies	P2	C1	FA	LC
57	Dratshang Lhentshog Secretariat	Autonomous Agencies	P2	A2	FA	LC
58	Rabdeys, Dratshang Lhentshog	Autonomous Agencies	P2	A1	FA	LC
59	HM Secretariat, Council for Religious affairs	Autonomous Agencies	P2	C3	FA	LC

60	Supreme Court of Bhutan	Autonomous Agencies	P2	B3	FA	LC
61	High Court of Bhutan	Autonomous Agencies	P2	C1	FA	LC
62	Dzongkhag Court, Gasa	Autonomous Agencies	P2	C3	FA	LC
63	Dungkhag Court, Lingzhi	Autonomous Agencies	P2	C3	FA	LC
64	Dzongkhag Court, Thimphu including CD account	Autonomous Agencies	P2	C1	FA	LC
65	Dzongkhag Court, Paro including CD account	Autonomous Agencies	P2	C1	FA	LC
66	Royal Civil Service Commission including CSWS	Constitutional Bodies	P2	C1	FA	LC
67	Anti-Corruption Commission	Constitutional Bodies	P2	C1	FA	LC
68	Election Commission of Bhutan including Public Election Fund Division	Constitutional Bodies	P2	C1	FA	LC
69	Cabinet Secretariat	Autonomous Agencies	P2	C1	FA	LC
70	Office of Attorney General	Autonomous Agencies	P2	C1	FA	LC
71	Dzongkha Development Commission	Autonomous Agencies	P2	C1	FA	LC
72	National Land Commission Secretariat	Autonomous Agencies	P2	A3	FA	LC
73	Centre for Bhutan & GNH Studies	Autonomous Agencies	P2	C1	FA	LC
74	Gross National Happiness Commission	Autonomous Agencies	P2	C1	FA	LC
75	National Environment Commission Secretariat	Autonomous Agencies	P2	C1	FA	LC
76	Royal Institute of Management Secretariat including RIM fund	Autonomous Agencies	P2	C1	FA	LC
77	National Statistical Bureau	Autonomous Agencies	P2	C1	FA	LC
78	Population and Housing Census of Bhutan, NSB	Autonomous Agencies	P2	C1	FA	LC

79	Tourism Council of Bhutan including Foreign Exchange (FOREX) Accounts and Allocation for Sustainable Tourism Development	Autonomous Agencies	P2	B1	FA	LC
80	Royal Institute of Tourism and Hospitality	Autonomous Agencies	P2	C1	FA	LC
81	National Commission for Women & Children	Autonomous Agencies	P2	C1	FA	LC
82	Jigme Singye Wangchuck School of Law, Paro	Autonomous Agencies	P2	C1	FA	LC
83	Bhutan National Legal Institute	Autonomous Agencies	P2	C1	FA	LC
84	Civil Society Organization Authority	Autonomous Agencies	P2	C1	FA	LC
85	Druk Phuensum Tshogpa	Political Parties	P1	C2	FA	CD
86	People's Democratic Party	Political Parties	P1	C2	FA	CD
87	Bhutan Kuen-Nyam Party	Political Parties	P1	C2	FA	CD
88	Druk Nyamrup Tshogpa	Political Parties	P1	C2	FA	CD
89	Bhutan Trust Fund for Environment Conservation	Autonomous Agencies	P1	C1	FA	CD
90	Bhutan Red Cross Society	International Organizations	P1	C1	FA	CD
91	His Majesty's Secretariat, MoF	Ministries	P2	C1	FA	LC

Agency Category	A1+	A2+	A3+	A1	A2	A3	B1	B2	B3	C1	C2	C3	TOTAL
	1	2	1	4	3	3	2	2	6	60	4	3	91
Priority	P1	P2											
	36	55											91
Audit Type	FA	CA											
	91	0											91

### iii. Agencies under Resource, Trade and Industry Division (RTICD)

Sl. No	Name of Agency	Agency Group	Priority	Category	Audit Type	Account Type
1	EIF Brand Bhutan	Ministries	P1	B3	FA	PLC
2	Food Security & Agriculture Productivity Project (FSAPP) funded by Global Agriculture & Food Security Program (FSAPP). PMU with MoAF. Funded by WB	Ministries	P1	A3	FA	PLC
3	Youth Employment and Rural Entrepreneurship Project. Implemented by PPD, MoAF. Funded by Work Bank (FIC 4695)	Ministries	P1	C3	FA	PLC
4	Rural Development & Climate Change Response Program. Implemented by Directorate Services, MoAF. Funded by EU (FIC 4599)	Ministries	P1	A3	FA	PLC
5	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	P1	C1	FA	PLC
6	Livestock Enterprise Development in Bhutan (FIC 5190) and National Highland Development Program (FIC 0028). GoI PTA	Ministries	P1	B1	FA	PLC
7	Bhutan REDD Readiness Project (additional grant). Implemented by WMD, UWICER, SFED &FRMD under DoFPS. Funded by WB (R-PP), TF 19030 (FIC 4633)	Ministries	P1	B3	FA	PLC

8	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	P1	A3	FA	PLC
9	Supporting Climate Resilience and Transformational Change in the Agriculture Sector in Bhutan. PMU with GNHC. Funded by GCF (FIC 5227)	Autonomous Agencies	P1	B3	FA	PLC
10	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 Agencies	P1	B3	FA	PLC
11	Flood Warning Services, GoI	Ministries	P2	B3	FA	PLC
12	Promotion of Renewable Energy and Energy Efficient Technologies, Final phase. Implemented by DRE, MoEA. Funded by ADA (FIC 5495)	Ministries	P2	C3	FA	PLC
13	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	P2	A2	FA	PLC
14	Strengthening Institutional & Human Capacity for Trade Promotion & Development - EIF project Tier 1. PMU with DoT, MoEA. Funded by UNOPS (FIC 2595)	Ministries	P1	C2	FA	PLC
15	Strengthening Institutional & Human Capacity for Trade Promotion & Development - EIF Project Tier 2. PMU with DoT, MoEA. Funded by UNOPS (FIC 4590)	Ministries	P1	C2	FA	PLC
16	Construction of JWPTI, Dekiling, Sarpang. Implemented by Department of Technical Education. GoI PTA (FIC 3066)	Ministries	P1	B3	FA	PLC
17	Skills Training & Education Pathways Upgradation project. Implemented by DoTE, MoLHR & DoSE, MoE. Funded by ADB (FIC 4632)	Ministries	P1	B2	FA	PLC
18	Critical Skill Development in Economic Sector. Implemented by Department of Employment and Human Resources. Funded by GOI PTA	Ministries	P1	B3	FA	PLC
19	Build Bhutan Project, MoLHR. GoI PTA (FIC 5409)	Ministries	P1	C1	FA	PLC

20	Securing wild tigers in Territorial Forest Divisions with conservation assured tiger standards (CA/TS). Implemented by NCD, DoFPS. Funded by WWF (FIC 4609)	Ministries	P1	C1	FA	PLC
21	Community Based Forest Resource Management for Improved Livelihood. Implemented by SFED, DoFPS. Funded by WWF (FIC 4653)	Ministries	P1	C1	FA	PLC
22	Alternative Renewable Energy Pilot Project. Funded by ADB. Implemented by DRC, MoEA (FIC 5611)	Ministries	P1	C3	FA	PLC
23	Secretariat, MoAF including Prudent Project	Ministries	P2	B1	FA	LC
24	Department of Agriculture	Ministries	P1	C1	FA	LC
25	Department of Agriculture & marketing Cooperatives	Ministries	P1	B3	FA	LC
26	National Centre for Organic Agriculture, Yusipang	Ministries	P1	C1	FA	LC
27	National Plant Protection Centre, Simtokha including Pesticide Revolving Fund	Ministries	P2	B3	FA	LC
28	National Dairy Research and Development Centre, Yusipang	Ministries	P2	C1	FA	LC
29	Regional Pig Breeding Centre, Yusipang	Ministries	P2	B3	FA	LC
30	Regional Poultry Breeding Centre, Paro	Ministries	P2	C1	FA	LC
31	Bhutan Agriculture & Food Regulatory Authority	Ministries	P1	B1	FA	LC
32	National Biodiversity Centre , Serbithang including Bhutan Access & Benefit Sharing Fund	Ministries	P2	B3	FA	LC
33	Agriculture Machinery Centre including KR-II Grant, Paro	Ministries	P2	B3	FA	LC
34	National Post Harvest Centre, Paro	Ministries	P2	C1	FA	LC
35	National Seed Centre, Paro	Ministries	P2	B1	FA	LC
36	Department of Livestock	Ministries	P1	B1	FA	LC
37	National Centre for Animal Health, Serbithang (including Medicine Revolving Fund CD Account)	Ministries	P2	C1	FA	LC
38	National Soil Service Centre, Semtokha	Ministries	P2	C1	FA	LC
39	Department of Forests & Park Services	Ministries	P1	B2	FA	LC
40	Forest Resource Management Division	Ministries	P2	B3	FA	LC
41	Nature Conservation Division, Taba	Ministries	P2	C1	FA	LC
42	Divisional Forest Office, Thimphu including Range Offices	Ministries	P2	B2	FA	LC
43	Divisional Forest Office, Paro including Range Offices	Ministries	P2	B2	FA	LC

44	Jigme Dorji National Park, Damji, Gasa	Ministries	P1	B2	FA	LC
45	Secretariat, MoEA	Ministries	P1	C1	FA	LC
46	Regional Office of Economic Affairs, Thimphu	Ministries	P2	B3	FA	LC
47	Department of Hydropower & Power System	Ministries	P2	C1	FA	LC
48	Department of Cottage & Small Industries	Ministries	P1	B2	FA	LC
49	Department of Geologies & Mines including Deposit Works (205.01/1011) together with ERB	Ministries	P1	B1	FA	LC
50	Department of Geologies & Mines including Deposit Works (205.01/1011) together with ERB	Ministries	P1	B1	FA	LC
51	National Centre for Hydrology and Meteorology	Autonomous Agencies	P2	C1	FA	LC
52	Department of Renewable Energy	Ministries	P1	B3	FA	LC
53	Department of Industry, MoEA	Ministries	P1	C1	FA	LC
54	Department of Trade, MoEA	Ministries	P1	B3	FA	LC
55	Department of Consumer Protection, MoEA	Ministries	P2	C1	FA	LC
56	Department of Intellectual Property, MoEA	Ministries	P1	C1	FA	LC
57	Bhutan Electricity Authority	Ministries	P2	B1	FA	LC
58	Secretariat, MoLHR	Ministries	P1	C1	FA	LC
59	Department of Technical Education, MoLHR	Ministries	P1	B3	FA	LC
60	Department of Labour, MoLHR	Ministries	P1	B3	FA	LC
61	Department of Occupational Standards, MoLHR	Ministries	P1	B3	FA	LC
62	Department of Employment and Human Resources, MoLHR	Ministries	P1	B2	FA	LC
63	Technical Training Institute, Thimphu including CD account	Ministries	P2	B3	FA	LC
64	National Institute of Zorig Chusum, Thimphu including IDF	Ministries	P2	B3	FA	LC
65	Punatsangchhu Hydroelectric Project Authority, Phase I	Hydropowers	P1	A3+	FA	LC
66	Punatsangchhu Hydroelectric Project Authority, Phase II	Hydropowers	P1	A3+	FA	CD
67	Mangdechhu Hydroelectric Project Authority, Trongsa	Hydropowers	P1	A3+	FA	CD

Agency Category	A1+	A2+	A3+	A1	A2	A3	B1	B2	B3	C1	C2	C3	TOTAL
	0	0	3	0	1	3	8	7	21	19	2	3	67
Priority	P1	P2											
	42	25											67
Audit Type	FA	CA											
	67	0											67

#### iv. Agencies under Social, Communication and Information Division (SCID)

Sl. No.	Name of Agency	Agency Group	Priority	Category	Audit Type	Account Type
1	Department of Air Transport Authority including revenue account, Paro, MoIC	Ministries	P2	B2	FA	LC
2	Bhutan Civil Aviation Authority	Autonomous Agencies	P2	B2	FA	LC
3	Department of Information Technology & Telecom, MoIC	Ministries	P2	B2	FA	LC
4	Road Safety and Transport Authority including revenue, MoIC	Ministries	P1	B2	FA	LC
5	Directorate of Services, MoIC	Ministries	P2	B2	FA	LC
6	Department of Information and Media, MoIC	Ministries	P2	B2	FA	LC
7	National Film Commission of Bhutan	Autonomous Agencies	P2	C1	FA	LC
8	Media Council of Bhutan	Autonomous Agencies	P2	C1	FA	LC
9	Bhutan Info Comm & Media Authority	Autonomous Agencies	P2	B1	FA	LC
10	Bhutan Standard Bureau	Autonomous Agencies	P2	B2	FA	LC
11	Construction Development Board	Autonomous Agencies	P2	B3	FA	LC



12	Department of Public Health Services	Ministries	P2	B2	FA	LC
13	Directorate of Services, MoH	Ministries	P2	B2	FA	LC
14	Department of Traditional Medicine Services	Ministries	P2	B2	FA	LC
15	Department of Medical Services	Ministries	P2	B3	FA	LC
16	Department of Medical Supply and Health Infrastructure	Ministries	P2	B3	FA	LC
17	Jigme Dorji Wangchuck National Referral Hospital	Autonomous Agencies	P1	A2	FA	LC
18	Drug Regulatory Authority	Autonomous Agencies	P2	B2	FA	LC
19	Bhutan Narcotic Control Agency	Autonomous Agencies	P2	B1	FA	CD
20	Khesar Gyalpo University of Medical Sciences of Bhutan (KGUMSB)	Autonomous Agencies	P2	B1	FA	CD
21	Faculty of Nursing & Public Health, KGUMSB, Thimphu	Autonomous Agencies	P2	B3	FA	CD
22	Faculty of Traditional Medicine, KGUMSB, Thimphu	Autonomous Agencies	P1	B1	FA	CD
23	Bhutan Health Trust Fund, Secretariat	Ministries	P2	B1	FA	CD
24	Bhutan Medical and Health Council	Autonomous Agencies	P2	B3	FA	CD
25	Regional Office, Department of Roads, Thimphu	Ministries	P1	A2	FA	LC
26	Department of Engineering Services, MoWHS	Ministries	P1	B1	FA	LC
27	Department of Roads, MoWHS	Ministries	P2	B2	FA	LC
28	Department of Human Settlement, MoWHS	Ministries	P2	B2	FA	LC
29	Directorate of Services, MoWHS	Ministries	P2	B2	FA	LC
30	Thimphu Thromde CD, Thromde Education Sector (LC) & Revenue	Thromdes	P1	A1+	FA	LC
31	Department of School Education, MoE	Ministries	P2	B2	FA	LC
32	Department of Adult and Higher Education, MoE	Ministries	P2	B2	FA	LC
33	Department of Youth & Sports, MoE	Ministries	P2	B3	FA	LC
34	Directorate of Services and Sherig Endowment Fund, MoE	Ministries	P2	B2	FA	LC
35	Bhutan Council for School Examinations and Assessment	Autonomous Agencies	P2	B1	FA	LC

36	National Education Assessment for Bhutan under Save the Children funding, BCSEA, Thimphu	Autonomous Agencies	P2	B3	FA	LC
37	Royal Education Council	Autonomous Agencies	P2	B2	FA	LC
38	Office of Vice Chancellor, RUB	Autonomous Agencies	P2	B3	FA	LC
39	Paro College of Education, RUB	Autonomous Agencies	P2	B3	FA	LC
40	GFATM Project "Preventing HIV/AIDS, to reduce TB & MDR-TB burden strengthening treatment of PLHIV", DoPH, Thimphu	Ministries	P1	B3	FA	PLC
41	Air Transport Connectivity Project - additional financing (Grant No. 0484)", DoAT, Paro, MoIC. Funded by ADB	Ministries	P1	B1	FA	PLC
42	GFATM Project "Country Coordination Mechanism(CCM)", DoPH, MoH, Thimphu	Ministries	P1	C1	FA	PLC
43	Health Sector Development Program. Implemented by Secretariat, MoH. Funded by ADB (FIC 4636)	Ministries	P1	B1	FA	PLC
44	Construction of 40 bedded hospital at Dewathang. Implemented by HIDD, DoMSHI, MoH. GoI PTA (FIC 2958)	Ministries	P1	B2	FA	PLC
45	Construction of 150 Bedded Mother & Child hospital at Thimphu. Implemented by DoMSHI, MoH. GoI PTA (FIC 3048)	Ministries	P1	B2	FA	PLC
46	UNFPA Assisted Project, MoH	Ministries	P2	B3	FA	PLC
47	UNICEF Assisted Project, MoH	Ministries	P2	B3	FA	PLC
48	International Assistance, MoH	Ministries	P2	B3	FA	PLC
49	Health Flagship Programme (Gastric, Cervical and Breast cancer). Implemented by DoS, MoH. GoI PTA (FIC 5185)	Ministries	P2	B3	FA	PLC
50	Asia Pacific Vaccine Access Facility (Pediatric Pfizer Vaccines). Implemented by MoH. Funded by ADB (FIC 5728)	Ministries	P1	B3	FA	PLC
51	Covid-19 Emergency Response and Health System Preparedness Project. Implemented by MoH. Funded by World Bank	Ministries	P1	B3	FA	PLC
52	Fleming Fund Project. Implemented by Dept. of Medical Services, MoH	Ministries	P1	B3	FA	PLC

53	Construction of 65 Bedded Mother & Child Hospital at Mongar CRH. Implemented by DoMSHI, MoH. GoI PTA (FIC 5421)	Ministries	P1	B3	FA	PLC
54	Urban Infrastructure Project (BHU 2816). PMU with DES, MoWHS. PIU with Thimphu Thromde, Phuntsholing Thromde & Samdrup Jongkhar Thromde. Funded by ADB (FIC 2971)	Ministries	P1	B2	FA	PLC
55	Secondary Towns Urban Development project (STUDP), BHU 3674. PMU with DES, MoWHS. Funded by ADB (FIC 4652)	Ministries	P1	B1	FA	PLC
56	Water Flagship Program, DES, MoWHS	Ministries	P1	B1	FA	PLC
57	International Assistance Project. Implemented by Department of School Education, MoE	Ministries	P2	B1	FA	PLC
58	Save the Children Assisted Project. Implemented by Department of School Education, MoE	Ministries	P1	C1	FA	PLC
59	Global Partnership for Education Project, MoE	Ministries	P1	C1	FA	PLC
60	Department of Adult & Higher Education	Ministries	P2	B3	FA	PLC
61	UNICEF Assisted Project, MoE	Ministries	P1	C1	FA	PLC
62	2020 Bridge Bhutan Project funded by KNCU, MoE	Ministries	P1	B3	FA	PLC
63	City Bus Service	Thromdes	P2	C1	FA	CD

Agency Category	A1+	A2+	A3+	A1	A2	A3	B1	B2	B3	C1	C2	C3	TOTAL
	1	0	0	0	2	0	12	21	20	7	0	0	63
Priority	P1	P2											
	23	40											63
Audit Type	FA	CA											
	63	0											63

**v. Agencies under the Office of Assistant Auditor General (OAAG), Bumthang**

Sl. No	Name of Agency	Agency Group	Priority	Category	AuditType	AccountType
1	Dzongkhag Administration, Bumthang including four Gewogs	Dzongkhags, Dungkhags & Gewogs	P1	A3+	FA	LC
2	Central Machinery Unit (CMU), Bumthang	Ministries	P2	B2	FA	LC
3	Divisional Forest Office (DFO), Bumthang	Ministries	P2	B2	FA	LC
4	National Research Centre for Animal Nutrition, Bumthang	Ministries	P2	C2	FA	LC
5	National Horse Breeding Programme, Bumthang	Ministries	P2	C3	FA	LC
6	National Horse Breeding Programme, Bumthang	Ministries	P2	C3	FA	LC
7	National Highland Research & Development Centre, Bumthang	Ministries	P2	C2	FA	LC
8	Phrumsengla National Park, Ura, Bumthang	Ministries	P2	B2	FA	LC
9	Wangchuck Centennial National Park, Bumthang	Ministries	P2	B2	FA	LC
10	Ugyen Wangchuck Institute for Conservation & Environmental Rerearch, Lamegonpa (UWICE), Bumthang	Ministries	P1	C1	FA	LC
11	Dzongkhag Court, Bumthang	Autonomous Agencies	P2	C1	FA	LC
12	Technical Training Institute, Chumey, Bumthang	Ministries	P2	C1	FA	LC
13	Brown Swiss Cattle Farm, Bumthang	Ministries	P2	C3	FA	LC
14	Regional Revenue & Customs Office (RRCO), Bumthang	Ministries	P1	B3	FA	LC
15	Dzongkhag Administration, Zhemgang including eight Gewogs	Dzongkhags, Dungkhags & Gewogs	P1	A2+	FA	LC
16	Divisional Forest Office (DFO), Zhemgang	Ministries	P2	B2	FA	LC
17	Regional Mithun Breeding Farm, Wangdigang, Zhemgang	Ministries	P2	C3	FA	LC
18	Regional Office, Department of Roads, Tingtibi, Zhemgang	Ministries	P1	A2	FA	LC
19	Dungkhag Court, Panbang, Zhemgang	Autonomous Agencies	P2	C1	FA	LC

20	Dzongkhag Court, Zhemgang	Autonomous Agencies	P2	C1	FA	LC
21	Dzongkhag Administration, Zhemgang including five Gewogs	Dzongkhags, Dungkhags & Gewogs	P1	A3+	FA	LC
22	Royal Heritage Museum, Trongsa	Ministries	P2	C3	FA	LC
23	Jigme Singye Wangchuck National Park, Tshangkha, Trongsa	Ministries	P2	B2	FA	LC
24	Regional Office of Economic Affairs, Trongsa	Ministries	P2	C3	FA	LC
25	Regional Office, Department of Roads, Trongsa	Ministries	P1	A2	FA	LC
26	Dzongkhag Court, Trongsa	Autonomous Agencies	P2	C1	FA	LC
27	Institute of Language & Cultural Studies, Taktse, Trongsa	Autonomous Agencies	P2	B3	FA	LC
28	Dzongkhag Administration, Mongar including 17 Gewogs	Dzongkhags, Dungkhags & Gewogs	P1	A1+	FA	LC
29	Divisional Forest Office (DFO), Mongar	Ministries	P2	B2	FA	LC
30	Renewable Natural Resources Research & Development Centre, Wengkhar, Mongar	Ministries	P1	B3	FA	LC
31	Agricultural Research & Development , Renewable Natural Resources Research Development Centre, Wengkhar, Mongar	Ministries	P1	C3	FA	PLC
32	Commercial Agriucture & Resilient Livelihood Enhancement Programme (CARLEP), Wengkhar including Regional Office, Khangma, and implementing agencies of Lhuntse, Mongar, P/gatshel,	Ministries	P1	A1	FA	PLC
33	Regional Pig & Poultry Breeding Centre, Lingmethang, Mongar	Ministries	P2	C3	FA	LC
34	Regional Agriculture and Marketing Co-operatives (RAMCO), Mongar	Ministries	P2	C1	FA	LC
35	Eastern Regional Referral Hospital, Mongar	Ministries	P2	B2	FA	LC
36	Regional Office of Economic Affairs, Mongar	Ministries	P2	C2	FA	LC
37	Regional Office, Department of Roads, Lingmethang, Mongar	Ministries	P1	A2	FA	LC
38	Regional Revenue & Customs Office, Mongar	Ministries	P1	B3	FA	LC
39	Dzongkhag Court, Mongar	Autonomous Agencies	P2	C1	FA	LC

40	Dungkhag Court, Weringla	Autonomous Agencies	P2	C1	FA	LC
41	Regional Road Safety and Transport Authority, Mongar including base office at Tashigang, Lhuentse and Trashiyangtse	Ministries	P2	B3	FA	LC
42	Dzongkhag Administration, Lhuentse including eight Gewogs	Dzongkhags, Dungkhags & Gewogs	P1	A2+	FA	LC
43	Dzongkhag Court, Lhuentse	Autonomous Agencies	P2	C1	FA	LC
44	Gyalpozhing College of Information & Technology, Mongar	Autonomous Agencies	P2	B3	FA	LC
45	Native Poultry and Heifer Breeding Centre, Sertsam, Lhuentse	Ministries	P2	C3	FA	LC
46	Royal Bhutan Police, Division VII, Trongsa	Ministries	P2	C1	FA	LC
47	Royal Bhutan Police, Division X, Mongar	Ministries	P2	C1	FA	LC
48	Royal Bhutan Police, Division XIII, Bumthang	Ministries	P2	C1	FA	LC
49	Development of Infrastructure at College of Language and Cultural Studies. GoI PTA (FIC 4739)	Autonomous Agencies	P1	C2	FA	PLC
50	Up gradation of Trongsa-Chuserboo (45 kms, 2nd Phase). GoI PTA (FIC 3038)	Ministries	P1	C1	FA	PLC
51	Tangsibji Hydro Energy Limited , Trongsa	Corporations	P1	A1	CA	CD
52	Kurichu Hydropower Plant, Gyelpozhing, Mongar	Corporations	P1	B3	CA	CD
53	Electricity Services Division, Bhutan Power Corporation Limited, Bumthang	Corporations	P2	C2	CA	CD
54	Electricity Services Division, Bhutan Power Corporation Limited, Mongar	Corporations	P2	C2	CA	CD
55	Electricity Services Division, Bhutan Power Corporation Limited, Zhemgang	Corporations	P2	C2	CA	CD
56	Electricity Services Division, Bhutan Power Corporation Limited, Lhuentse	Corporations	P2	C2	CA	CD
57	Electricity Services Division, Bhutan Power Corporation Limited, Trongsa	Corporations	P2	C2	CA	CD
58	Natural Resources Development Corporation Limited, Jakar Regional Office, Bumthang including Gelephu Branch Office	Corporations	P2	C3	CA	CD

59	Natural Resources Development Corporation Limited, Zhongar Regional Office, Mongar	Corporations	P2	B3	CA	CD
60	Dzongkhag Administration, Trongsa including five Gewogs	Dzongkhags, Dungkhags & Gewogs	P1	A3+	FA	LC

Agency Category	A1+	A2+	A3+	A1	A2	A3	B1	B2	B3	C1	C2	C3	TOTAL
	1	2	3	2	3	0	0	8	8	14	9	10	<b>60</b>
Priority	P1	P2											
	19	41											<b>60</b>
Audit Type	FA	CA											
	51	9											<b>60</b>

**vi. Agencies under the Office of Assistant Auditor General (OAAG), Phuentsholing**

Sl. No	Name of Agency	Agency Group	Priority	Category	AuditType	AccountType
1	Electricity Services Division, BPCL, Samtse	Corporations	P2	B3	CA	CD
2	Electricity Services Division, BPCL, Haa	Corporations	P2	C1	CA	CD
3	Electricity Services Division, BPCL, Phuentsholing	Corporations	P2	B3	CA	CD
4	Regional Stores Division, BPCL, Phuentsholing	Corporations	P2	C1	CA	CD
5	Substation Maintenance Division, BPCL, Phuentsholing	Corporations	P2	C1	CA	CD
6	Transmission Maintenance Division, BPCL, Phuentsholing	Corporations	P2	C1	CA	CD
7	Dzongkhag Administration, Chhukha including 11 Gewogs & Dungkhag Administration, Phuentsholing	Dzongkhags, Dungkhags & Gewogs	P1	A1+	FA	LC
8	Dzongkhag Administration, Haa including six Gewogs & Dungkhag Administration, Sangbaykha	Dzongkhags, Dungkhags & Gewogs	P1	A2+	FA	LC
9	Dzongkhag Administration, Samtse including 15 Gewogs, Dungkhags Administration, Tashichhoeling & Dophuchen	Dzongkhags, Dungkhags & Gewogs	P1	A1+	FA	LC
10	Dzongkhag Court, HAA	Autonomous Agencies	P2	C1	FA	LC
11	Dungkhag Court, Sombaykha, Haa	Autonomous Agencies	P2	C1	FA	LC
12	Resurfacing of Samtse-Tashicholing-Tendruk road (73kms). GoI PTA (FIC 5178)	Ministries	P1	C2	FA	PLC
13	Reinforcement of bridges along Samtse-Tashicholing road and improvement of Jamtsholing road. GoI PTA (FIC 5415)	Ministries	P1	C1	FA	PLC
14	Regional Revenue & Customs Office (RRCO), Phuentsholing	Ministries	P2	A1	FA	LC
15	Regional Revenue & Customs Office, Samtse including checkpoints at Samtse, Gomtu, Bindu, and Jitti	Ministries	P2	B1	FA	LC



16	Regional Road Safety Transport Authority, Phuentsholing including Base Offices in Phuentsholing, Gedu, Tsimasham and Samtse	Ministries	P2	C1	FA	LC
17	Regional Central Stores, MoWHS, Phuentsholing	Ministries	P2	C2	FA	LC
18	Regional Office, Department of Roads, Phuentsholing	Ministries	P1	A2	FA	LC
19	SASEC Road Connectivity Project (Grant). Implemented by DoR, Phuntsholing. ADB funded	Ministries	P1	C1	FA	PLC
20	SASEC Transport, Trade Facilitation and Logistics Project (Grant 0400). Implemented by DoR, Phuntsholing. ADB funded	Ministries	P1	C1	FA	PLC
21	Thromde , Phuentsholing including CD account, Revenue & Education Subsidy	Thromdes	P1	A3+	FA	LC
22	SASEC Transport, Trade Facilitation and Logistics Project (Loan). Implemented by Thromde, Phuntsholing. ADB funded	Thromdes	P1	C1	FA	PLC
23	SASEC Road Connectivity Project (Loan). Implemented by Thromde, Phuntsholing. ADB funded	Thromdes	P1	C1	FA	PLC
24	General Hospital, Phuentsholing	Ministries	P2	B3	FA	LC
25	Medical Stores and Distribution Division, Phuentsholing	Ministries	P2	B3	FA	LC
26	Regional Office of Economic Affairs, Phuentsholing	Ministries	P2	C1	FA	LC
27	Divisional Forest Office, Gedu including Range Offices Phuentsholing, Gedu & Tshimasham	Ministries	P2	B2	FA	LC
28	National Jersey Breeding Centre, Samtse	Ministries	P2	C2	FA	LC
29	Divisional Forest Office, Samtse including Range Offices at Samtse, Dophuchen & Tashichholing	Ministries	P2	B2	FA	LC
30	Livestock Central Store, Phuentsholing	Ministries	P2	C2	FA	LC
31	Regional Livestock Development Centre , Tsimasham, Chhukha including Veterinary Hospital, Phuentsholing	Ministries	P2	B3	FA	LC
32	Calf Rearing Centre, Wangkha, Chhukha	Ministries	P2	B3	FA	LC
33	Regional Immigration Office, Phuentsholing	Ministries	P2	B3	FA	LC
34	Regional Immigration Office, Samtse	Ministries	P2	B3	FA	LC

35	College of Science and Technology, Rinchending, Phuntsholing	Autonomous Agencies	P2	B3	FA	LC
36	Development of new Infrastructure and Teaching Learning resources at College of Science and Technology. GoI PTA (FIC 4737)	Autonomous Agencies	P2	C3	FA	PLC
37	Gaeddu College of Business Studies	Autonomous Agencies	P2	B3	FA	LC
38	Samtse College of Education	Autonomous Agencies	P2	B3	FA	LC
39	Dungkhag Court, Phuentsholing	Autonomous Agencies	P2	C1	FA	LC
40	Dungkhag Court, Tashichhoeling	Autonomous Agencies	P2	C1	FA	LC
41	Dungkhag Court, Dophuchen	Autonomous Agencies	P2	C1	FA	LC
42	Dzongkhag Court, Chhukha	Autonomous Agencies	P2	C1	FA	LC
43	Dzongkhag Court, Samtse	Autonomous Agencies	P2	C1	FA	LC
44	Royal Institute for Governance & Strategic Studies (RIGSS), Phuentsholing	Autonomous Agencies	P2	C1	FA	CD
45	Royal Bhutan Police, Division III, Phuntsholing	Ministries	P2	C1	FA	LC
46	Royal Bhutan Police, Division IV, Samtse	Ministries	P2	C1	FA	LC
47	Special Reserve Police Force (SRPF), Royal Bhutan Police, Tashi Gatshel, Chhukha	Ministries	P2	C1	FA	LC
48	Explosive Management Division: Expenditure Management (RBP), Phuentsholing	Ministries	P1	C1	FA	LC
49	Jigme Khesar Strict Nature Reserve, Haa, DoFPS, MoAF	Ministries	P2	B3	FA	LC
50	National Centre for Reverine & Lake Fisheries, Haa, DoL, MoAF	Ministries	P2	C1	FA	LC
51	Material Management Division, DGPC, Phuentsholing	Corporations	P2	B1	CA	CD
52	Tala Hydro Power Plant	Corporations	P1	A3	CA	CD
53	Chhukha Hydro Power Plant	Corporations	P1	A3	CA	CD
54	Food Corporation of Bhutan Limited, Phuentsholing including Regional Offices, Thimphu, Gelephu & Samdrupjongkhar; Bulk P/Ling, S/Jongkhar & Gelephu; and all Depots	Corporations	P1	A1+	CA	CD
55	Penden Cement Authority Limited including Depot, Phuentsholing	Corporations	P1	A2	CA	CD

56	Bhutan Board Products Limited, including Tala Factory & Bhutan Board Products Limited, Thimphu	Corporations	P1	A3	CA	CD
57	Army Welfare Project, Head Office including Bonded Ware House, Thimphu	Corporations	P1	A2	CA	CD
58	Army Welfare Project, Distillery including Bonded Ware House and Card Board Factory , Samtse	Corporations	P1	A2	CA	CD
59	State Mining Corporation Limited, Samtse	Corporations	P2	B3	CA	CD
60	Bhutan Lottery Limited, Phuentsholing	Corporations	P2	B3	CA	CD
61	Bhutan Ferro Alloys Limited, Phuentsholing	Corporations	P2	A1	CA	CD
62	Natural Resource Development Corporation Limited, Regional Office, Phuentsholing including offices at Gedu & Samtse	Corporations	P2	B3	CA	CD

Agency Category	A1+	A2+	A3+	A1	A2	A3	B1	B2	B3	C1	C2	C3	TOTAL
	3	1	1	2	4	3	2	2	15	24	4	1	62
Priority	P1	P2											
	19	43											62
Audit Type	FA	CA											
	44	18											62

vii. Agencies under the Office of Assistant Auditor General (OAAG), Samdrupjongkhar

Sl. No	Name of Agency	Agency Group	Priority	Category	Audit Type	Account Type
1	Dzongkhag Administration, Trashigang including 16 Gewogs and three Dungkhags (Sakteng, Thrimshing & Wamrong)	Dzongkhags, Dungkhags & Gewogs	P1	A1+	FA	LC
2	Dzongkhag Administration, Pemagatshel including 11 Gewogs and Nganglam Dzongkhag	Dzongkhags, Dungkhags & Gewogs	P1	A1+	FA	LC

3	Dzongkhag Administration, Samdrupjongkhar including 11 Gewogs and two Dungkhags (Jomotsangkha & Samdrupcholing)	Dzongkhags, Dungkhags & Gewogs	P1	A1+	FA	LC
4	Dzongkhag Administration, Trashiyangtse including 8 Gewogs	Dzongkhags, Dungkhags & Gewogs	P1	A2+	FA	LC
5	Regional Office, Department of Roads, Trashigang	Ministries	P1	B3	FA	LC
6	Regional Office, Department of Roads, Samdrupjongkhar	Ministries	P1	B3	FA	LC
7	Regional Revenue and Customs Office, Samdrupjongkhar	Ministries	P2	B2	FA	LC
8	Regional Veterinary Laboratory Centre, Khangma	Ministries	P2	C1	FA	LC
9	Regional Nublang Breeding Center, Tashiyangphu, Wamrong	Ministries	P2	C3	FA	LC
10	Regional Mithun Breeding Farm, Arong, Samdrupjongkhar	Ministries	P2	C3	FA	LC
11	Regional Office, Road Safety and Transport Authority, S/Jongkhar including Nganglam and Pemagatshel Base Offices	Ministries	P2	B3	FA	LC
12	Regional Centre for Aquaculture (Fishery), Samdrupcholing	Ministries	P2	C3	FA	LC
13	Regional Office of Economic Affairs, Samdrupjongkhar	Ministries	P2	C2	FA	LC
14	Sakteng Wildlife Sanctuary, Phongmey	Ministries	P2	C2	FA	LC
15	Bumdeling Wildlife Sanctuary, Trashiyangtse	Ministries	P2	C2	FA	LC
16	Thromde Office, Samdrupjongkhar including CD, Education sector & Revenue	Thromdes	P1	A1	FA	LC
17	Divisional Forest Office, S/Jongkhar	Ministries	P2	C2	FA	LC
18	Divisional Forest Office, Trashigang	Ministries	P2	C2	FA	LC
19	Divisional Forest Office, Pemagatshel	Ministries	P2	C2	FA	LC
20	National Institute of Zorigchusum, Trashiyangtse	Ministries	P2	C2	FA	CD
21	Technical Training Institute, Rangjung	Ministries	P2	C1	FA	CD
22	Dzongkhag Court, Trashigang	Autonomous Agencies	P2	C2	FA	LC
23	Dzongkhag Court, Pemagatshel	Autonomous Agencies	P2	C2	FA	LC
24	Dzongkhag Court, Samdrupjongkhar	Autonomous Agencies	P2	C2	FA	LC
25	Dzongkhag Court, Trashiyangtse	Autonomous Agencies	P2	C2	FA	LC
26	Dungkhag Court, Nganglam	Autonomous Agencies	P2	C2	FA	LC
27	Dungkhag Court, Jomotsangkha	Autonomous Agencies	P2	C3	FA	LC
28	Dungkhag Court, Sakteng	Autonomous Agencies	P2	C3	FA	LC

29	Dungkhag Court, Samdrupcholing	Autonomous Agencies	P2	C3	FA	LC
30	Dungkhag Court, Thrimshing	Autonomous Agencies	P2	C3	FA	LC
31	Dungkhag Court, Wamrong	Autonomous Agencies	P2	C3	FA	LC
32	Sherubtse College, Kanglung	Autonomous Agencies	P2	B1	FA	CD
33	Jigme Namgyel Engineering College, Deothang	Autonomous Agencies	P2	B1	FA	CD
34	Royal Bhutan Police, Division VIII, Samdrupjongkhar including Pemagatshel RBP	Ministries	P2	C1	FA	LC
35	Royal Bhutan Police, Division IX Trashigang	Ministries	P2	C1	FA	LC
36	Royal Bhutan Police, Division XIV, Trashiyangtse	Ministries	P2	C1	FA	LC
37	Flood and Mitigation Works along Dungsamchu, Samdrupjongkhar. GoI PTA (FIC 5180)	Ministries	P1	C3	FA	PLC
38	Urban Infrastructure Development: Nanglam (2nd Phase). GoI PTA (FIC 3043)	Ministries	P1	C2	FA	PLC
39	Dungsam Cement Corporation Limited, Nanglam	Corporations	P1	A1	CA	CD
40	Kholongchhu Hydro Energy Limited, Trashiyangtse	Hydropowers	P1	A1	CA	CD
41	Dungsam Polymer Limited, Nanglam	Corporations	P2	C1	CA	CD
42	Kouphuku International Dairy Corporation, Chenari, Trashigang	Corporations	P2	C1	CA	CD
43	Electricity Services Division, Bhutan Power Corporation Limited, Samdrup Jongkha including Sub-station and Maintenance Division, Deothang and Distribution and Construction, BPC, Deothang	Corporations	P2	B3	CA	CD
44	Electricity Services Division, Bhutan Power Corporation Limited, Trashigang	Corporations	P2	B3	CA	CD
45	Electricity Services Division, Bhutan Power Corporation Limited, Trashiyangtse	Corporations	P2	B3	CA	CD
46	Electricity Supply Division, Bhutan Power Corporation Limited, Pemagatshel	Corporations	P2	B3	CA	CD
47	National Handloom Corporation, Khaling	Autonomous Agencies	P2	C1	CA	CD
48	Regional Immigration Office, Samdrupjongkhar	Ministries	P2	B2	FA	LC
49	Jomotsangkha Wildlife Sanctuary, Samdrupjongkhar	Ministries	P2	C2	FA	LC

Agency Category	A1+	A2+	A3+	A1	A2	A3	B1	B2	B3	C1	C2	C3	TOTAL
	3	1	0	3	0	0	2	2	7	8	14	9	49
Priority	P1	P2											
	11	38											49
Audit Type	FA	CA											
	40	9											49

**viii. Agencies under the Office of Assistant Auditor General (OAAG), Tsirang**

Sl. No	Name of Agency	Agency Group	Priority	Category	Audit Type	Account Type
1	ORIO Project, Dagapela under Department of Roads, Sarpang	Ministries	P1	C3	FA	PLC
2	Improvement of Sunkosh - Dagapela Highway (45.5 KM). GoI PTA [FIC 5176]	Ministries	P1	C2	FA	PLC
3	College of Natural Resources, Lobesa, Punakha	Autonomous Agencies	P1	A2	FA	CD
4	Regional Livestock Development Centre, Wangdue Phodranf	Ministries	P2	C2	FA	LC
5	Regional Agriculture Marketing Cooperative Office, Gelephu	Ministries	P2	C3	FA	LC
6	Transmission Maintenance Division, Bhutan Power Corporation Limited, Gelephu, Sarpang	Corporations	P2	C1	FA	LC
7	Regional Stores Division, Bhutan Power Corporation Limited, Pelrithang, Sarpang	Corporations	P2	C1	CA	CD
8	Substation Maintenance Division, Bhutan Power Corporation Limited, Jigmeling, Sarpang	Corporations	P2	C1	CA	CD
9	Natural Resources Development Corporation Limited, Gelephu, Sarpang	Corporations	P2	C2	CA	CD
10	National Piggery Development Centre, Gelephu	Ministries	P2	C2	FA	LC

11	National Research & Development Centre for Aquaculture, Gelephu	Ministries	P2	C2	FA	LC
12	Regional Office, DoR, Lobesa, Punakha	Ministries	P1	A2	FA	LC
13	Natural Resources Development Corporation Limited, Wangdue Phodrang	Corporations	P2	C2	CA	CD
14	Bhutan Centennial Distillery, Bhur, Sarpang	Corporations	P2	C1	FA	CD
15	Dzongkhag Administration, Tsirang including 12 Gewogs	Dzongkhags, Dungkhags & Gewogs	P1	A1+	FA	LC
16	Dzongkhag Administration, Punakha including 11 Gewogs	Dzongkhags, Dungkhags & Gewogs	P1	A1+	FA	LC
17	Dzongkhag Administration, Wangdue Phodrang including 15 Gewogs	Dzongkhags, Dungkhags & Gewogs	P1	A1+	FA	LC
18	Dzongkhag Administration, Sarpang including 12 Gewogs & Umling Dungkhag	Dzongkhags, Dungkhags & Gewogs	P1	A1+	FA	LC
19	Regional Immigration Office, Gelephu	Ministries	P2	B3	FA	LC
20	Divisional Forest Office, Sarpang including Ensuring Tiger Protection beyond Protected Areas funded by WWF Bhutan	Ministries	P2	B2	FA	LC
21	Central Regional Referral Hospital, Gelephu	Ministries	P2	B2	FA	LC
22	Regional Office, Road Safety & Transport Authority, Gelephu including Base Offices in Bumthang, Dagana, Sarpang, Trongsa, Tsirang and Zhemgang	Ministries	P2	B2	FA	LC
23	National Poultry Development Centre, Gakidling, Sarpang	Ministries	P2	B3	FA	LC
24	Gelephu Thromde LC, CD Accounts and Revenue, Sarpang	Thromdes	P1	A1	FA	LC
25	Regional Revenue & Customs Office, Gelephu	Ministries	P1	A3	FA	LC
26	Sarpang Dzong Construction Project. GoI PTA (FIC 2966)	Dzongkhags, Dungkhags & Gewogs	P1	A1	FA	PLC
27	Vector Borne Disease Control Programme, Gelephu	Ministries	P1	B3	FA	LC

28	Acceleration towards achieving zero indigenous Malaria in Bhutan, Gelephu. GFATM Project	Ministries	P1	C2	FA	PLC
29	Vector Borne Disease Control Program, Gelephu, Sarpang. GoI PTA (FIC 4723)	Ministries	P1	C3	FA	PLC
30	Agriculture Research Development Centre, Samtenling, Sarpang	Ministries	P1	C1	FA	LC
31	Royal Manas National Park, Gelephu	Ministries	P1	B1	FA	LC
32	Phibsoo Wildlife Sanctuary, Singye, Sarpang	Ministries	P1	C2	FA	LC
33	Regional Office, Department of Roads, Sarpang	Ministries	P1	A2	FA	LC
34	Regional Office of Economic Affairs, Gelephu	Ministries	P2	C2	FA	LC
35	Jigme Wangchuk Power Training Institute, Dekiling, Sarpang	Ministries	P2	C1	FA	LC
36	Dzongkhag Court, Sarpang	Autonomous Agencies	P2	C2	FA	LC
37	Dungkhag Court, Gelephu	Autonomous Agencies	P2	C2	FA	LC
38	Army Welfare Project, Gelephu, Sarpang	Corporations	P2	C1	FA	CD
39	Royal Bhutan Police, Division V , Sarpang	Ministries	P2	C1	FA	LC
40	Police Training Institute, Royal Bhutan Police, Jigmeling, Sarpang	Ministries	P1	C1	FA	LC
41	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	P1	C2	FA	PLC
42	Dzongkhag Court, Tsirang	Autonomous Agencies	P2	C2	FA	LC
43	Divisional Forest Office, Tsirang	Ministries	P2	B2	FA	LC
44	Royal Bhutan Police, Division VI, Tsirang	Ministries	P2	C1	FA	LC
45	Divisional Forest Office, Lobesa, Punakha	Ministries	P2	C1	FA	LC
46	Development of Infrastructure and Teaching at CNR, Lobesa, Punakha. GoI PTA (FIC 4738)	Autonomous Agencies	P1	C1	FA	PLC
47	Technical Training Institute, Khuruthang , Punakha	Ministries	P2	C1	FA	LC
48	Dzongkhag Court, Punakha	Autonomous Agencies	P2	C2	FA	LC



49	Royal Bhutan Police, Division II, Punakha	Ministries	P2	C1	FA	LC
50	Dzong Reconstruction Project, Wangdue Phodrang	Ministries	P1	A3	FA	PLC
51	Agriculture Research Development Centre, Bajothang, Wangdue Phodrang	Ministries	P2	C1	FA	LC
52	Technical Training Institute, Samthang, Wangdue Phodrang	Ministries	P2	C1	FA	LC
53	Dzongkhag Court, Wangdue Phodrang	Autonomous Agencies	P2	C2	FA	LC
54	Royal Bhutan Police, Division XII, Wangdue Phodrang	Ministries	P2	C1	FA	LC
55	Dzongkhag Administration, Dagana including 14 Gewogs & Lhamoizingkha Dungkhag	Dzongkhags, Dungkhags & Gewogs	P1	A1+	FA	LC
56	Divisional Forest Office, Dagapela, Dagana	Ministries	P2	B2	FA	LC
57	Dzongkhag Court, Dagana	Autonomous Agencies	P2	C2	FA	LC
58	Dungkhag Court, Lhamoizingkha	Autonomous Agencies	P2	C2	FA	LC
59	Up gradation of Wangdue-Chuserboo (82 kms, 2nd Phase). GoI PTA [FIC 3037]	Ministries	P1	C2	FA	PLC
60	Construction of Ossey Bypass, DoR, Sarpang. GoI PTA [FIC 4703]	Ministries	P1	C2	FA	PLC
61	Up gradation of Bajo - Khuru SNH. GoI PTA [FIC 4718]	Ministries	P1	C2	FA	PLC
62	Tackling poaching & illegal wildlife trade. Implemented by Divisional Forest Office, Sarpang. Funded by WWF [FIC 4705]	Ministries	P1	C2	FA	PLC
63	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	P1	C2	FA	PLC
64	Electricity Services Division, Bhutan Power Corporation Limited including 400 KV Project, Tsirang	Corporations	P2	C1	CA	CD
65	Electricity Services Division, Bhutan Power Corporation Limited, Punakha	Corporations	P2	C1	CA	CD
66	Basochu Hydro Power Plant, Rurichu, Wangdue Phodrang	Corporations	P2	B3	CA	CD
67	Electricity Services Division, Bhutan Power Corporation Limited, Wangdue Phodrang	Corporations	P2	C1	CA	CD

68	Electricity Service Division, Bhutan Power Corporation Limited, Gelephu, Sarpang	Corporations	P2	C1	CA	CD
69	Transmission Construction Division, Bhutan Power Corporation Limited, Jigmeling, Sarpang	Corporations	P2	C1	CA	CD
70	Bhutan Hydropower Services Limited, Sarpang	Corporations	P2	B2	CA	CD
71	Electricity Services Division, BPC, Dagapela, Dagana	Corporations	P2	C1	CA	CD
72	Dagachu Hydro Power Corporation, Dagapela, Dagana	Corporations	P2	B3	CA	CD

Agency Category	A1+	A2+	A3+	A1	A2	A3	B1	B2	B3	C1	C2	C3	TOTAL
	5	0	0	2	3	2	1	6	5	23	22	3	72
Priority	P1	P2											
	28	44											72
Audit Type	FA	CA											
	59	13											72

#### ix. Centralized Audits

Sl. No.	Name of Agency	Agency Group	Account Type	Audit Type
<b>EMBASSIES, CONSULATE OFFICES AND OTHERS</b>				
1	Royal Bhutanese Embassy, Bangkok, Thailand	Ministry	LC	FA
2	Royal Bhutanese Embassy, Brussels, Belgium	Ministry	LC	FA
3	Royal Bhutanese Embassy, Dhaka, Bangladesh	Ministry	LC	FA
4	Royal Bhutanese Embassy, Kuwait	Ministry	LC	FA
5	Royal Bhutanese Embassy, New Delhi, India	Ministry	LC	FA
6	Royal Bhutan Embassy, Australia	Ministry	LC	FA

Sl. No.	Name of Agency	Agency Group	Account Type	Audit Type
7	Permanent Mission of Bhutan, Geneva	Ministry	LC	FA
8	Permanent Mission of Bhutan, New York	Ministry	LC	FA
9	Royal Bhutan Consulate, Kolkata, India	Ministry	LC	FA
10	Royal Bhutan Consulate, Guwahati, India			
11	Dorjiden Monastery, Gaya, Bihar	Autonomous	Others	FA
<b>LIAISON OFFICES</b>				
12	Revenue & Customs, Liaison Office Kolkata (SBA Account)	Ministry	Others	CA
13	Bhutan Board Products Limited, Phuntsholing including regional offices in India	Corporations	Others	CA
14	State Trading Corporation of Bhutan Ltd, Liaison Office, Kolkata and Bangladesh	Corporations	Others	CA
15	Bhutan Postal Corporation Limited, Liaison Office, Kolkata	Corporations	Others	CA
<b>DRUKAIR STATION OFFICE</b>				
16	Druk Air Station Office, Kolkatta	Corporations	CD	CA
17	Druk Air Station Office, Delhi	Corporations	CD	CA
18	Druk Air Station Office, Bangkok	Corporations	CD	CA
19	Druk Air Station Office, Dhaka	Corporations	CD	CA
20	Druk Air Station Office, Kathmandu	Corporations	CD	CA
21	Druk Air Station Office, Bagdora	Corporations	CD	CA
22	Druk Air Station Office, Guwahati	Corporations	CD	CA
23	Druk Air Station Office, Mumbai	Corporations	CD	CA
24	Druk Air Station Office, Singapore	Corporations	CD	CA

x. **Statutory Audits**

<b>Sl. No.</b>	<b>Agency</b>	<b>Agency Group</b>	<b>Account Type</b>	<b>Audit Type</b>
1	Army Welfare Project	Corporations	Others	SA
2	Bhutan Agro Industries Ltd.	Corporations	Others	SA
3	Bhutan Postal Corporation Ltd.	Corporations	Others	SA
4	Bhutan Broadcasting Services Corporation	Corporations	Others	SA
5	Bhutan Power Corporation Ltd.	Corporations	Others	SA
6	Bhutan Board Products Ltd.	Corporations	Others	SA
7	Bhutan Telecom Ltd.	Corporations	Others	SA
8	Bhutan Development Bank Ltd.	Corporations	Others	SA
9	Construction Development Corporation Ltd.	Corporations	Others	SA
10	Druk Air Corporation Ltd.	Corporations	Others	SA
11	Druk Holding & Investments	Corporations	Others	SA
12	Druk Green Power Corporation Ltd.	Corporations	Others	SA
13	Dagachhu Hydro Power Corporation Ltd.	Corporations	Others	SA
14	Dungsam Cement Corporation Ltd.	Corporations	Others	SA
15	Food Corporation of Bhutan Ltd.	Corporations	Others	SA
16	Kuensel Corporation Ltd.	Corporations	Others	SA
17	National Pension & Provident Fund	Corporations	Others	SA
18	Natural Resources Development Corporation Ltd.	Corporations	Others	SA
19	Penden Cement Authority Ltd.	Corporations	Others	SA
20	Royal Monetary Authority of Bhutan	Corporations	Others	SA
21	State Trading Corporation of Bhutan Ltd.	Corporations	Others	SA

Sl. No.	Agency	Agency Group	Account Type	Audit Type
22	Dungsam Polymers Ltd.	Corporations	Others	SA
23	National Housing Dev. Corporation Ltd.	Corporations	Others	SA
24	Bank of Bhutan Ltd.	Corporations	Others	SA
25	Bhutan Hydropower Services Ltd.	Corporations	Others	SA
26	Thimphu TechPark Ltd.	Corporations	Others	SA
27	Tangsibji Hydro Energy Ltd.	Corporations	Others	SA
28	Credit Information Bureau	Corporations	Others	SA
29	State Mining Corporation Ltd.	Corporations	Others	SA
30	Kholongchu Hydro Energy Ltd.	Corporations	Others	SA
31	Financial Institutions Training Institute	Corporations	Others	SA
32	Bhutan Duty Free Ltd.	Corporations	Others	SA
33	Bhutan Lottery Ltd.	Corporations	Others	SA
34	Farm Machinery Corporation Ltd.	Corporations	Others	SA
35	National CSI Development Bank Ltd.	Corporations	Others	SA
36	Green Bhutan Corporation Limited	Corporations	Others	SA
37	Bhutan Livestock Development Corporation Ltd.	Corporations	Others	SA
38	Koufuku International Limited	Corporations	Others	SA
39	Bhutan Automation & Engineering Ltd	Corporations	Others	SA
40	Menjong Sorig Pharmaceuticals Corporation Ltd.	Corporations	Others	SA
41	Bhutan Care Credit Ltd.	Corporations	Others	SA
42	Digital Kidu Ltd.(DKL)	Corporations	Others	SA
43	BBS Channel 3 Limited	Corporations	Others	SA
44	Druk Hydro Energy Ltd.(DGPCL)	Corporations	Others	SA
45	FMCL Bio Corporation Ltd.	Corporations	Others	SA

xi. Agencies for Outsourced Audits

Sl. No.	Name of Agency	Agency Group	Account Type	Audit Type
1	Respect, Educate, Nurture & Empower Women (RENEW)	CSO	Others	FA
2	Bhutan Association of Women Entrepreneurs (BAOWE)	CSO	Others	FA
3	Bhutan Youth Development Fund (BYDF)	CSO	Others	FA
4	Draktsho Vocational Training Centre for Special Children	CSO	Others	FA
5	Royal Society for Protection of Nature (RSPN)	CSO	Others	FA
6	Tarayana Foundation	CSO	Others	FA
7	Construction Association of Bhutan (CAB)	CSO	Others	FA
8	The Loden Foundation	CSO	Others	FA
9	The Disabled People's Organization of Bhutan	CSO	Others	FA
10	Royal Textile Academy of Bhutan	CSO	Others	FA
11	LHAK-SAM	CSO	Others	FA
12	Royal Society for Senior Citizens	CSO	Others	FA
13	Royal Society for Protection & Care of Animals	CSO	Others	FA
14	SAARC Business Association for Home Based Workers	CSO	Others	FA
15	Bhutan Centre for Media & Democracy (BCMD)	CSO	Others	FA
16	Phuentsholing Sports Association	CSO	Others	FA
17	Menjong Foundation	CSO	Others	FA
18	Ability Bhutan Society	CSO	Others	FA
19	Chithuen Phendhey Association	CSO	Others	FA
20	Lho Mon Society	CSO	Others	FA
21	Music of Bhutan Research Centre	CSO	Others	FA
22	Bhutan Kidney Foundation	CSO	Others	FA
23	GNH Centre Bhutan	CSO	Others	FA
24	Bhutan Animal Rescue and Care	CSO	Others	FA
25	Jangsa Animal Saving Trust	CSO	Others	FA
26	Ogyen Choling Foundation	CSO	Others	FA
27	Bhutan Transparency Initiative	CSO	Others	FA

28	Clean Bhutan	CSO	Others	FA
29	Bhutan Media Foundation	CSO	Others	FA
30	Bhutan Cancer Society	CSO	Others	FA
31	Barnyard Bhutan Animal Rescue & Sanctuary	CSO	Others	FA
32	Bhutan Ecological Society	CSO	Others	FA
33	Bhutan Network for Empowering Women	CSO	Others	FA
34	Bhutan Stroke Foundation	CSO	Others	FA
35	Bhutan Toilet Organization	CSO	Others	FA
36	Bumthang Health Association	CSO	Others	FA
37	Duedroi Rangwang Zhidey Tshogchung	CSO	Others	FA
38	Gyalum Charitable Trust	CSO	Others	FA
39	Nazhoen Lamtoen	CSO	Others	FA
40	Organization for Youth Empowerment	CSO	Others	FA
41	Pel Drukdraling Foundation	CSO	Others	FA
42	Phensem Parents Support Group Bhutan	CSO	Others	FA
43	Association of Bhutanese Industries	CSO(MBO)	Others	FA
44	Guide Association of Bhutan (GAB)	CSO(MBO)	Others	FA
45	Bhutan Taxi Association	CSO(MBO)	Others	FA
46	Association of Bhutanese Tour Operators	CSO(MBO)	Others	FA
47	Centre for Research on Bhutanese Society(CRBS)	CSO(MBO)	Others	FA
48	Evaluation Association of Bhutan	CSO(MBO)		FA
49	Handicrafts Association of Bhutan	CSO(MBO)	Others	FA
50	Voluntary Artists' Studio of Thimphu - Bhutan (VAST)	CSO(MBO)	Others	FA
51	Journalists Association of Bhutan	CSO(MBO)	Others	FA
52	Film Association of Bhutan	CSO(MBO)	Others	FA
53	Hotel & Restaurant Association of Bhutan	CSO(MBO)	Others	FA
54	Journalists Association of Bhutan	CSO(MBO)	Others	FA
55	Tshokey Dorji Foundation	RO	Others	FA
56	Deer Park Thimphu	RO	Others	FA
57	Rangjung Foundation	RO	Others	FA
58	Druk Nangpai Zhunu Tshogpa	RO	Others	FA
59	Druk Zhiday Moenlam Chhenpo	RO	Others	FA
60	Hindu Dharma Samudaya	RO	Others	FA
61	Pedma Jeyjug	RO	Others	FA

62	Ati Foundation	RO	Others	FA
63	Mahayana Nangchoe Foundation	RO	Others	FA
64	Druk Odiyana Foundation	RO	Others	FA
65	Jarungkhashore Foundation	RO	Others	FA
66	Dungyel Rangdroel Drubchen Lotak Thuentshog	RO	Others	FA
67	Ugyen Pedjung Sedi Dungdrup Tshogchung	RO	Others	FA
68	Karmadupdey Goenpi Chhodey	RO	Others	FA
69	Ton Chhos Khor	RO	Others	FA
70	Jamyang Khyenpa	RO	Others	FA
71	Doed-jom Terling Chhoedey	RO	Others	FA
72	Jamgoen Foundation	RO	Others	FA
73	Ngayab Pelri Foundation	RO	Others	FA
74	Pema Sambava Foundation	RO	Others	FA
75	Nga-jur Gomdey Chhodey	RO	Others	FA
76	Druk Ani Foundation	RO	Others	FA
77	Deyling Terserling Chhodey	RO	Others	FA
78	Ugyen Gatshel Chhodey	RO	Others	FA
79	Phak-chok Samdrup Choling Chhoetshok	RO	Others	FA
80	Dolma Yoezer Khachabling Chhoetshok	RO	Others	FA
81	Chhoethuen Nyangpi Zhabtoy Chhoetshok	RO	Others	FA
82	Thukten Sannga Tenpiling Chhoetshok	RO	Others	FA
83	Tashi Chholing Gomdey	RO	Others	FA
84	Lhuendrup Chholing Chhoetshok	RO	Others	FA
85	Ugyen Samdrup Chhoeling Chhoetshok	RO	Others	FA
86	Phuntsho San-nga Chholing Chhoetshok	RO	Others	FA
87	Tashi Choling Chhoetshok	RO	Others	FA
88	San-nga Chhoe Do-nga Tempeling Chhoetshok	RO	Others	FA
89	Pema Chhoeling Donga Tenpiling Gomdey	RO	Others	FA
90	Pedling Choeki Gatshel	RO	Others	FA
91	Dudjom Foundation	RO	Others	FA
92	Druk Ewam Foundation	RO	Others	FA
93	Kilaya Foundation	RO	Others	FA
94	Patshaling Jangchub Pelri Sangna Dorji Thek-pi Chhoetshog	RO	Others	FA
95	Drodel Sagna Choling Chhoetshog	RO	Others	FA



96	Pema Youetsel Chholing Chhoetshog	RO	Others	FA
97	Wongthik Dungker Chholing Chhoetshog	RO	Others	FA
98	Khamsum Namdroel Chhoetshog	RO	Others	FA
99	Namthee Tashi Chholing Chhoetshog	RO	Others	FA
100	Kuenzang Youetsel Choling Chhoetshog	RO	Others	FA
101	Kadak Ling Chhoetshog	RO	Others	FA
102	Sangnga Jinpi Chhoetshog	RO	Others	FA
103	Khew Chung Lo-tsa ling Chhoetshog	RO	Others	FA
104	Duedjom Terser Chhoetshog	RO	Others	FA
105	En-dum Chholing Chhoetshog	RO	Others	FA
106	Semchen Tshe-ther Tshokpa	RO	Others	FA
107	Ugyen Pema Zangdo Pelri Chhotetshog	RO	Others	FA
108	Dechenchholing Chhoetshog	RO	Others	FA
109	Wam-goen Chhoetshog	RO	Others	FA
110	Pema Lingpa Foundation	RO	Others	FA
111	Nagur Pemai Ringluk Foundation	RO	Others	FA
112	Kathog Yosel Samtenling Chhoetshok	RO	Others	FA
113	Ningma Foundation	RO	Others	FA
114	Thekchok Kuenzang Choling Chhoetshok	RO	Others	FA
115	Drodel Pemakara Terling Chhoetshok	RO	Others	FA
116	Chiya Rashung Goendey Chhoetshok	RO	Others	FA
117	Samten Chhozang-ling Chhoetshok	RO	Others	FA
118	Pema Choling Chhoetshok	RO	Others	FA
119	Sangchen Pema Gatshel Chhoetshok	RO	Others	FA
120	Phuntho Chholing Chhoetshok	RO	Others	FA
121	Chhokhor Foundation	RO	Others	FA
122	Ugyen Chholing Chhoetshok	RO	Others	FA
123	Pangthang Samdrup Chholing Chhoetshok	RO	Others	FA
124	Samdrup Goen Chhoetshok	RO	Others	FA
125	Milarepa Foundation	RO	Others	FA
126	Ting-zin Drawa Chhoetshok	RO	Others	FA
127	Donga Kunzang Choeling Chhoetshok	RO	Others	FA
128	Ugyen Yoetselling Chhoetshok	RO	Others	FA
129	Rigzin Gatshel Chhoetshok	RO	Others	FA

130	Arya Tarey Foundation	RO	Others	FA
131	Shedrup Chholing Chhoetshok	RO	Others	FA
132	Thangtong Aami Deywa Foundation	RO	Others	FA
133	Sangay Mejurling Chhoetshok	RO	Others	FA
134	Drodel Donga Choling Chhoetshok	RO	Others	FA
135	Drodel Phendeyling Chhoetshok	RO	Others	FA
136	Pelrig Pema Choling Chhoetshok	RO	Others	FA
137	Jamyang Gyepaling Chhoetshok	RO	Others	FA
138	Shechen Chhoetshok	RO	Others	FA
139	Thonphu Goenpa Longchen Nyingthig Chhoetshok	RO	Others	FA
140	Zhabjee Foundation	RO	Others	FA
141	Samdrup Choeling Chhoetshok	RO	Others	FA
142	Ugyen Do-nga Choeling Chhoetshok	RO	Others	FA
143	Do-nga Tenpa Rabgayling Chhoetshok	RO	Others	FA
144	Ugyen Kunzang Thekchok Rabgayling Chhoetshok	RO	Others	FA
145	Gakar Tashi Thonjaling Chhoetshok	RO	Others	FA
146	Rigde Maha Guru Chhoetshok	RO	Others	FA
147	Neyphug Foundation	RO	Others	FA
148	Dhorling Foundation	RO	Others	FA
149	Lauri Thekchok Shedrupling Chhoetshok	RO	Others	FA
150	Jiw Dha Dho Ling Foundation	RO	Others	FA
151	Karma Leksheyling Foundation	RO	Others	FA
152	Nangpai Chethuen Foundation	RO	Others	FA
153	Khahor Goenpa Chhoetshok	RO	Others	FA
154	Pal Lha Choeden Foundation	RO	Others	FA
155	Labsum Sangag Rabtenling Chhoetshok	RO	Others	FA
156	Druk Bazayana Foundation	RO	Others	FA
157	Druk Nyoki Foundation	RO	Others	FA
158	Khedrup Foundation	RO	Others	FA
159	Sangay Chholing Foundation	RO	Others	FA
160	Zabmo Zhijoed Choedyuel Juetzin Gatsheling Chhoedey	RO	Others	FA
161	Chhoedeydung Do-ngag Shedrup Gatshel Chhoeling Chhoetshok	RO	Others	FA
162	Druk Dana Foundation	RO	Others	FA
163	Jigten Wangchuk Tshogpa	RO	Others	FA

164	Druk Kirat Chhoetshok	RO	Others	FA
165	Pema Choeling Gayjor Centre	RO	Others	FA
166	Ugyen Sangdhag Wangchen Dori Chhoegar	RO	Others	FA
167	Dharma Dodey Foundation	RO	Others	FA
168	Jigmed Lingpa Foundation	RO	Others	FA
169	Yoedsal Mindriling Foundation	RO	Others	FA
170	Ani Cheten Zangmo Foundation	RO	Others	FA
171	Tsuengon Pema Yoebarling Foundation	RO	Others	FA
172	Do-Ngak Lotus Foundation	RO	Others	FA
173	Ngayab Pema Woling Foundation	RO	Others	FA
174	Mani Foundation	RO	Others	FA
175	Nampar Nangzey Association	RO	Others	FA
176	Pemai Rangdang Foundation	RO	Others	FA
177	Druk Manav Chhoetshok	RO	Others	FA
178	Yudra Gatsheling Foundation	RO	Others	FA
179	Dungmin Phendey Chholing Foundation	RO	Others	FA
180	Sandrup Chhoiling Foundation	RO	Others	FA
181	Longchen Center	RO	Others	FA
182	Padma Jungney Foundation	RO	Others	FA
183	Do-ngag Yoesel Chhoeling Foundation	RO	Others	FA
184	Zhideyling Chhoetshog	RO	Others	FA
185	Samgu Drupai Foundation	RO	Others	FA
186	Bayul Kunzang Yoesel Chhoeling Foundation	RO	Others	FA
187	Do-ngag Choekhorling Foundation	RO	Others	FA
188	Terchen Dorji Lingpa Chhoetshok	RO	Others	FA
189	Tsho Tsalo Do-ngag Chhoeling Foundation	RO	Others	FA
190	Kuenphen Yoeseling Foundation	RO	Others	FA
191	Guru Chowang Foundation	RO	Others	FA
192	Bay Langda Foundation	RO	Others	FA
193	Ugyen Dargayling Foundation	RO	Others	FA
194	Bhutan Foundation	NGO	Others	FA
195	Bhutan Olympics Committee	NGO	Others	FA
196	Bhutan Chamber of Commerce & Industries(BCCI)	NGO	Others	FA
197	Bhutan Trust Fund for Environmental Coservation(BTFEC)	NGO	Others	FA

198	Bhutan for Life	NGO	Others	FA
199	Bhutan Red Cross Society	NGO	Others	FA
200	Indo-Bhutan Foundation	NGO	Others	FA
201	National Woman's Association of Bhutan	NGO	Others	FA
202	Handicraft Emporium	NGO	Others	FA
203	Sustainable Financing for Biodiversity Conservation and Natural Resources Management, WB-BTFEC	NGO	Others	FA
204	Civil Society Organizations Authority	NGO	Others	FA
205	Bhutan- India Friendship Association	NGO	Others	FA
206	Bhutan IT Association	NGO	Others	FA
207	Bhutan Ornithology Society	NGO	Others	FA
208	Bio-Bhutan	NGO	Others	FA
209	Pro Bhutan Association	NGO	Others	FA
210	REWA	NGO	Others	FA

\*\*\*\*\*

