

Revised AAS 2022-2023

Overview of AAS 2022-23						
Divisions/Regions	Audit Universe	AAS 2022-23		Revised AAS 2022-23		
		No. of audits Planned	Coverage %	No. of audits Planned	Coverage %	Adhoc Audit Conducted as of 31 Dec. 2022
Compliance and Outsourced Audit Division (COAD)	44	36	82	35	82	1
General Governance Division (GGD)	91	86	95	82	95	2
Resource, Trade, Industry and Commerce Division (RTICD)	67	61	91	58	91	1
Social, Communication and Information Division (SCID)	63	63	100	63	100	3
Office of the Assistant Auditor General (OAAG), Bumthang	60	56	93	56	93	0
Office of the Assistant Auditor General (OAAG), Phuntsholing	62	47	76	43	76	1
Office of the Assistant Auditor General (OAAG), Samdrupjongkhar	49	45	92	44	92	0
Office of the Assistant Auditor General (OAAG), Tsirang	72	62	86	60	86	2
Total	508	456	90	441	87	10
Performance Audit Division (PAD)		5		5		
Thematic Audit Division (TAD)		5		5		
Grand Total		466		451		

REVISED ANNUAL AUDIT SCHEDULE 2022-2023

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	23-Jan-23	17-Feb-23	21-Mar-23
5	Druk Green Power Corporation Ltd.	CA	Corporations	CD	P2	A1	20-Feb-23	31-Mar-23	02-May-23
6	Rural Electrification Project, JICA II	FA	Corporations	PLC	P1	B3	03-Apr-23	28-Apr-23	30-May-23
7	Credit Information Bureau	CA	Financial Institutions	CD	P2	B1	01-May-23	24-May-23	25-Jun-23
8	Electricity Services Division, Bhutan Power Corporation Limited, Thimphu	CA	Corporations	CD	P2	A3	26-May-23	23-Jun-23	30-Jun-23

Team II

Team Leader: Lok Bahadur Ghalley, DCA

Team Member: Kinley Drukpa AAO & Sonam Gveltshe, 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-Feb-23	10-Mar-23	07-Apr-23
6	Bhutan Broadcasting Service Corporation	CA	Corporations	CD	P2	A1	13-Mar-23	14-Apr-23	12-May-23
7	Kuensel Corporation Limited	CA	Corporations	CD	P2	A3	17-Apr-23	12-May-23	12-Jun-23
8	Financial Institution Training Institute	CA	Corporations	CD	P2	B3	15-May-23	02-Jun-23	30-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	Helvetas Swiss Intercooperation	FA		PLC	P1	A3	02-Feb-23	23-Feb-23	22-Mar-23

7	Bhutan Power Coporation Limited (Corporate Office)	CA	Corporations	CD	P2	A1+	02-Mar-23	18-Apr-23	26-May-23
8	State Trading Corporation Limited	CA	Corporations	CD	P2	A1	26-Apr-23	24-May-23	20-Jun-23
9	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: 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-Sep-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	Phuntsholing Township Development Project. Implemented by CDCL. ADB funded [FIC 4050 & 4651]	FA	Corporations	PLC	P1	B3	01-Feb-23	28-Feb-23	28-Mar-23
5	Royal Bhutan Helicopter Services Limited	CA	Corporations	CD	P2	B3	03-Mar-23	30-Mar-23	01-May-23
6	Bhutan Duty Free Limited	CA	Corporations	CD	P2	B1	03-Apr-23	05-May-23	05-Jun-23
7	Bhutan Postal Corporation Ltd.	CA	Corporations	CD	P2	A1+	08-May-23	15-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 DGPCCL. ADA funded [FIC 5168]	FA	Corporations	PLC	P1	B3	22-May-23	01-Jun-23	27-Jun-23

GENERAL GOVERNANCE DIVISION

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	05-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. GoI PTA	FA	Ministries	PLC	P2	C1	10-Oct-22	28-Oct-22	27-Nov-22
6	Royal Body Guard, Dechencholing	FA	Armed Forces	LC	P1	A1	28-Nov-22	20-Jan-23	19-Feb-23
7	Centre for Bhutan & GNH Studies	FA	Autonomous Agencies	LC	P2	C1	01-Feb-23	17-Feb-23	19-Mar-23
8	Bhutan National Legal Institute	FA	Autonomous Agencies	LC	P2	C1	24-Feb-23	14-Mar-23	13-Apr-23
9	National Commission for Women & Children	FA	Autonomous Agencies	LC	P2	C1	15-Mar-23	31-Mar-23	30-Apr-23
10	Bhutan Kuen-Nyam Party	FA	Political Parties	CD	P1	C2	03-Apr-23	14-Apr-23	14-May-23
11	People's Democratic Party	FA	Political Parties	CD	P1	C2	17-Apr-23	28-Apr-23	28-May-23
12	Druk Phuensum Tshogpa	FA	Political Parties	CD	P1	C2	01-May-23	15-May-23	14-Jun-23
13	Druk Nyamrup Tshogpa	FA	Political Parties	CD	P1	C2	16-May-23	26-May-23	25-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 GoI 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, Dungkhags & 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	Dungkhag Court, Lingzhi	FA	Autonomous Agencies	LC	P2	C3	12-Dec-22	16-Dec-22	16-Jan-23
10	Dzongkha Development Commission	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	06-Feb-23	14-Feb-23	16-Mar-23
12	Directorate of Services including all other Departments of MoFA	FA	Ministries	LC	P2	A3	16-Feb-23	08-Mar-23	07-Apr-23
13	Royal Privy Council	FA	Autonomous Agencies	LC	P2	C1	13-Mar-23	20-Mar-23	19-Apr-23
14	Royal Bhutan Police, HQ including RBP Division I, Paro; Prison Service Division; and Fire Fighting Services	FA	Ministries	LC	P1	A1	21-Mar-23	03-May-23	05-Jun-23
15	Royal Institute of Management Secretariat including RIM fund	FA	Autonomous Agencies	LC	P2	C1	04-May-23	16-May-23	15-Jun-23
16	National Assembly Secretariat	FA	Autonomous Agencies	LC	P2	C1	19-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	01-Feb-23	28-Feb-23	30-Mar-23
9	National Museum of Bhutan, Paro	FA	Ministries	LC	P2	C1	02-Mar-23	24-Mar-23	23-Apr-23
10	Election Commission of Bhutan including Public Election Fund Division	FA	Constitutional Bodies	LC	P2	C1	27-Mar-23	19-Apr-23	19-May-23
11	National Statistical Bureau	FA	Autonomous Agencies	LC	P2	C1	20-Apr-23	12-May-23	11-Jun-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	15-May-23	26-May-23	25-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 GoI 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	01-Feb-23	25-Feb-23	06-Apr-23
11	Rabdeys, Dratshang Lhentshog	FA	Dratshang Lhentshog	LC	P2	A1	27-Feb-23	24-Mar-23	03-May-23
12	Religion and Health Project, Dratshang Lhentshog, RGOB Contribution	FA		PLC	P1	C1	27-Mar-23	04-Apr-23	04-May-23
13	Jigme Singye Wangchuck School of Law, Paro	FA	Autonomous Agencies	LC	P2	C1	06-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	02-May-23	11-Jun-23
15	Commission for Religious Organization, MoHCA	FA	Ministries	LC	P2	C1	04-May-23	12-May-23	30-Jun-23

Team V

Team Leader: Tshering Yangzom, SAO

Team Member: 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-Oct-22	02-Nov-22
4	Department of Revenue & Customs	FA	Ministries	LC	P1	C1	07-Sep-22	15-Sep-22	29-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	20-Oct-22	21-Nov-22
6	Regional Revenue & Customs Office, Thimphu	FA	Ministries	LC	P1	A3	28-Oct-22	06-Dec-22	05-Jan-23
7	Regional Revenue & Customs Office, Paro	FA	Ministries	LC	P1	B3	08-Dec-22	28-Dec-22	27-Jan-23
8	Directorate Services, MoF, including vehicle quota systems	FA	Ministries	LC	P2	C1	01-Feb-23	09-Feb-23	14-Mar-23
9	Department of National Properties	FA	Ministries	LC	P2	B3	13-Feb-23	01-Mar-23	31-Mar-23
10	Dzongkhag Court, Paro including CD account	FA	Autonomous Agencies	LC	P2	C1	03-Mar-23	13-Mar-23	12-Apr-23
11	Dzongkhag Court, Thimphu including CD account	FA	Autonomous Agencies	LC	P2	C1	15-Mar-23	24-Mar-23	24-Apr-23

12	Supreme Court of Bhutan	FA	Autonomous Agencies	LC	P2	B3	28-Mar-23	10-Apr-23	10-May-23
13	Civil Society Organization Authority	FA	Autonomous Agencies	LC	P2	C1	12-Apr-23	21-Apr-23	22-May-23
14	Bhutan Olympic Committee including 16 Federations	FA	Autonomous Agencies	LC/CD	P2	A1	24-Apr-23	24-May-23	30-Jun-23

Team VI

Team Leader: Kinley Wangchuk, AO

Team Member: Chimi Yuden, Auditor II & 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 Wangchuk Project (FIC 4029), RCSC. GoI 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	02-Nov-22	12-Dec-22
6	National Land Commission Secretariat	FA	Autonomous Agencies	LC	P2	A3	08-Nov-22	05-Dec-22	04-Jan-23
7	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
8	Royal Bhutan Army, Headquarter, Lungtephu including RBA Wings	FA	Armed Forces	LC	P1	A1+	02-Feb-23	03-Apr-23	23-May-23
9	Tourism Council of Bhutan including Foreign Exchange (FOREX) Accounts and Allocation for Sustainable Tourism Development	FA	Autonomous Agencies	LC	P2	B1	07-Apr-23	26-Apr-23	31-May-23
10	Royal Institute of Tourism and Hospitality	FA	Autonomous Agencies	LC	P2	C1	01-May-23	11-May-23	13-Jun-23
11	Bhutan Middle Management Hotel Program (FIC 4522), Royal Institute of Hospitality and Tourism.	FA	Autonomous Agencies	PLC	P2	C1	15-May-23	23-May-23	23-Jun-23

12	Dzongkhag Court, Gasa	FA	Autonomous Agencies	LC	P2	C3	25-May-23	30-May-23	30-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 Bhutan (NAPA III). PMU with GNHC. GEF-LDCF (FIC 4620)	FA	Autonomous Agencies	PLC	P1	B3	10-Oct-22	04-Nov-22	05-Dec-22
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+	01-Feb-23	03-Mar-23	24-Apr-23
11	Department of Industry, MoEA	FA	Ministries	LC	P1	C1	06-Mar-23	17-Mar-23	21-Apr-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	20-Mar-23	15-Apr-23	16-May-23
13	Department of Agriculture & Marketing Cooperatives	FA	Ministries	LC	P1	B3	18-Apr-23	05-May-23	05-Jun-23
14	Punatsangchhu Hydroelectric Project Authority, Phase I	FA	Hydropowers	LC	P1	A3+	10-May-23	15-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 standards (CA/TS). Implemented by NCD, DoFPS. Funded by WWF (FIC 4609)	FA	Ministries	PLC	P1	C1	01-Feb-23	17-Feb-23	19-Mar-23
10	National Soil Service Centre, Semtokha	FA	Ministries	LC	P2	C1	24-Feb-23	08-Mar-23	07-Apr-23
11	National Plant Protection Centre, Simtokha including Pesticide Revolving Fund	FA	Ministries	LC	P2	B3	09-Mar-23	17-Mar-23	16-Apr-23
12	Agriculture Machinery Centre including KR-II Grant, Paro	FA	Ministries	LC	P2	B3	20-Mar-23	04-Apr-23	04-May-23
13	Regional Poultry Breeding Centre, Paro	FA	Ministries	LC	P2	C1	05-Apr-23	18-Apr-23	18-May-23

14	National Centre for Organic Agriculture, Yusipang	FA	Ministries	LC	P1	C1	21-Apr-23	05-May-23	04-Jun-23
15	Regional Pig Breeding Centre, Yusipang	FA	Ministries	LC	P2	B3	08-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: 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		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	01-Feb-23	28-Feb-23	31-Mar-23
8	Department of Intellectual Property, MoEA	FA	Ministries	LC	P1	C1	01-Mar-23	10-Mar-23	10-Apr-23
9	Jigme Dorji National Park, Damji, Gasa	FA	Ministries	LC	P1	B2	13-Mar-23	31-Mar-23	01-May-23
10	Flood Warning Services, GoI	FA	Ministries	PLC	P2	B3	03-Apr-23	14-Apr-23	15-May-23
11	National Seed Centre, Paro	FA	Ministries	LC	P2	B1	17-Apr-23	09-May-23	09-Jun-23
12	Regional Office of Economic Affairs, Thimphu	FA	Ministries	LC	P2	B3	11-May-23	31-May-23	30-Jun-23
13	Department of Hydropower & Power System	FA	Ministries	LC	P2	C1	02-Jun-23	15-Jun-23	30-Jun-23

Team IV

Team Leader: Tenzin Jamtsho, DCA

Team Member: Penjor, Auditor II, Chewang L. Phuntshok, DCA

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	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 DoTE, MoLHR & DoSE, MoE. Funded by ADB (FIC 4632)	FA	Ministries	PLC	P1	B2	17-Oct-22	09-Nov-22	09-Dec-22
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	16-Jun-23	30-Jun-23
10	Department of Forests & Park Services	FA	Ministries	LC	P1	B2	13-Dec-22	30-Jan-23	10-Feb-23
11	Nature Conservation Division, Taba	FA	Ministries	LC	P2	C1	02-Feb-23	13-Feb-23	27-Mar-23
12	Department of Livestock	FA	Ministries	LC	P1	B1	16-Feb-23	17-Mar-23	27-Apr-23
13	Livestock Enterprise Development in Bhutan (FIC 5190) and National Highland Development Program (FIC 0028). GoI PTA	FA	Ministries	PLC	P1	B1	20-Mar-23	13-Apr-23	24-May-23
14	National Dairy Research and Development Centre, Yusipang	FA	Ministries	LC	P2	C1	14-Apr-23	24-May-23	06-Jun-23
15	Bhutan Agriculture & Food Regulatory Authority	FA	Ministries	LC	P1	B1	25-Apr-23	26-May-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 burdenstrengthening 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. GoI 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. GoI 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	01-Feb-23	10-Feb-23	10-Mar-23
12	Jigme Dorji Wangchuck National Referral Hospital	FA	Autonomous Agencies	LC	P1	A2	14-Feb-23	24-Mar-23	24-Apr-23
13	Construction of 150 Bedded Mother & Child hospital at Thimphu. Implemented by DoMSHI, MoH. GoI PTA (FIC 3048)	FA	Ministries	PLC	P1	B2	28-Mar-23	18-Apr-23	18-May-23
14	Department of Medical Supply and Health Infrastructure	FA	Ministries	LC	P2	B3	20-Apr-23	24-May-23	24-Jun-23
15	UNICEF Assisted Project, MoH	FA	Ministries	PLC	P2	B3	26-May-23	07-Jun-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	01-Feb-23	10-Feb-23	10-Mar-23
8	Regional Office, Department of Roads, Thimphu	FA	Ministries	LC	P1	A2	13-Feb-23	24-Mar-23	28-Apr-23
9	Thimphu Thromde CD, Thromde Education Sector (LC) & Revenue	FA	Thromdes	LC	P1	A1+	24-Mar-23	30-May-23	30-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	Paro College of Education, RUB	FA	Autonomous Agencies	LC	P2	B3	01-Feb-23	24-Feb-23	24-Mar-23
11	Royal Education Council	FA	Autonomous Agencies	LC	P2	B2	27-Feb-23	14-Mar-23	14-Apr-23
12	Office of Vice Chancellor, RUB	FA	Autonomous Agencies	LC	P2	B3	15-Mar-23	31-Mar-23	30-Apr-23
13	Global Partnership for Education Project, MoE	FA	Ministries	PLC	P1	C1	15-Mar-23	31-Mar-23	30-Apr-23
14	2020 Bridge Bhutan Project funded by KNCU, MoE	FA	Ministries	PLC	P1	B3	03-Apr-23	17-Apr-23	17-May-23
15	City Bus Service	FA	Thromdes	CD	P2	C1	18-Apr-23	05-May-23	05-Jun-23
16	Faculty of Nursing & Public Health, KGUMSB, Thimphu	FA	Autonomous Agencies	CD	P2	B3	08-May-23	23-May-23	23-Jun-23
17	Khesar Gyalpo University of Medical Sciences of Bhutan (KGUMSB)	FA	Autonomous Agencies	CD	P2	B1	24-May-23	02-Jun-23	30-Jun-23
18	Directorate of Services and Sherig Endowment Fund, MoE	FA	Ministries	LC	P2	B2	05-Jun-23	16-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	Faculty of Traditional Medicine, KGUMSB, Thimphu	FA	Autonomous Agencies	CD	P1	B1	14-Feb-23	30-Mar-23	30-Apr-23
7	Bhutan Medical and Health Council	FA	Autonomous Agencies	CD	P2	B3	31-Mar-23	26-Apr-23	26-May-23
8	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	Regional Office, Department of Roads, Lingmethang, Mongar	FA	Ministries	LC	P1	A2	28-Nov-22	30-Dec-22	14-Feb-23
6	Kurichu Hydropower Plant, Gyelpozhing, Mongar	CA	Corporations	Others	P1	B3	06-Feb-23	17-Feb-23	20-Mar-23
7	Regional Office of Economic Affairs, Mongar	FA	Ministries	LC	P2	C2	20-Feb-23	03-Mar-23	03-Apr-23
8	Divisional Forest Office (DFO), Mongar	FA	Ministries	LC	P2	B2	06-Mar-23	14-Mar-23	14-Apr-23
9	Gyalpozhing College of Information & Technology, Mongar	FA	Autonomous Agencies	LC	P2	B3	15-Mar-23	31-Mar-23	01-May-23
10	Central Machinery Unit (CMU), Bumthang	FA	Ministries	LC	P2	B2	27-Mar-23	14-Apr-23	15-May-23
11	Electricity Services Division, Bhutan Power Corporation Limited, Bumthang	CA	Corporations	Others	P2	C2	03-Apr-23	14-Apr-23	15-May-23
12	Institute of Language & Cultural Studies, Taktse, Trongsa	FA	Autonomous Agencies	LC	P2	B3	17-Apr-23	28-Apr-23	31-May-23
13	Development of Infrastructure at College of Language and Cultural Studies. GoI 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	Natural Resources Development Corporation Limited (NRDCL), Head Office, Thimphu	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 & Yeshi 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 Lhuentse, 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	Regional Agriculture and Marketing Co-operatives (RAMCO), Mongar	FA	Ministries	LC	P2	C1	19-Dec-22	26-Dec-22	26-Jan-23
6	Regional Pig & Poultry Breeding Centre, Lingmethang, Mongar	FA	Ministries	LC	P2	C3	27-Dec-22	30-Dec-22	30-Jan-23
7	Agricultural Research & Development, Renewable Natural Resources Research Development Centre, Wengkhari, Mongar	FA	Ministries	PLC	P1	C3	06-Mar-23	17-Mar-23	17-Apr-23
8	Electricity Services Division, Bhutan Power Corporation Limited, Lhuentse	CA	Corporations	Others	P2	C2	17-Apr-23	22-Apr-23	22-May-23
9	Royal Bhutan Police, Division X, Mongar	FA	Ministries	LC	P2	C1	24-Apr-23	27-Apr-23	14-May-23
10	National Horse Breeding Programme, Bumthang	FA	Ministries	LC	P2	C3	01-May-23	04-May-23	05-Jun-23
11	Tangsibji Hydro Energy Limited, Trongsa	CA	Hydropowers	Others	P1	A1	08-May-23	09-Jun-23	30-Jun-23
12	Technical Training Institute, Chumey, Bumthang	FA	Ministries	LC	P2	C1	12-Jun-23	15-Jun-23	30-Jun-23
13	Electricity Services Division, Bhutan Power Corporation Limited, Mongar	CA	Corporations	Others	P2	C2	16-Jun-23	24-Jun-23	30-Jun-23
14	Dzongkhag Court, Lhuentse	FA	Autonomous Agencies	LC	P2	C1	26-Jun-23	27-Jun-23	30-Jun-23
15	Dzongkhag Court, Mongar	FA	Autonomous Agencies	LC	P2	C1	27-Jun-23	30-Jun-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	Divisional Forest Office (DFO), Bumthang	FA	Ministries	LC	P2	B2	06-Mar-23	17-May-23	17-Apr-23
5	Divisional Forest Office (DFO), Zhemgang	FA	Ministries	LC	P2	B2	20-Mar-23	31-Mar-23	30-Apr-23
6	Brown Swiss Cattle Farm, Bumthang	FA	Ministries	LC	P2	C3	03-Apr-23	11-Apr-23	11-May-23
7	Royal Bhutan Police, Division XIII, Bumthang	FA	Ministries	LC	P2	C1	12-Apr-23	14-Apr-23	14-Apr-23
8	Royal Heritage Museum, Trongsa	FA	Ministries	LC	P2	C3	17-Apr-23	19-Apr-23	19-May-23
9	Electricity Services Division, Bhutan Power Corporation Limited, Trongsa	CA	Corporations	Others	P2	C2	20-Apr-23	28-Apr-23	29-May-23
10	Native Poultry and Heifer Breeding Centre, Sertsam, Lhuntse	FA	Ministries	LC	P2	C3	01-May-23	04-May-23	05-Jun-23
11	Natural Resources Development Corporation Limited, Zhongar Regional Office, Mongar	CA	Corporations	Others	P2	B3	08-May-23	26-May-23	26-Jun-23
12	Eastern Regional Referral Hospital, Mongar	FA	Ministries	LC	P2	B2	29-May-23	16-Jun-23	30-Jun-23
13	Dungkhag Court, Weringla	FA	Autonomous Agencies	LC	P2	C1	21-Jun-23	23-Jun-23	30-Jun-23
14	Dzongkhag Court, Zhemgang	FA	Autonomous Agencies	LC	P2	C1	26-Jun-23	29-Jun-23	30-Jun-23

Team IV

Team Leader: Chenzo Norbu, AO

Team Member: Sangay Tashi, AO, Chojoy 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, Dungkhags & 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, Dungkhags & 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	06-Mar-23	24-Mar-23	13-May-23
7	Jigme Singye Wangchuck National Park, Tshangkha, Trongsa	FA	Ministries	LC	P2	B2	03-Apr-23	14-Apr-23	15-May-23
8	Royal Bhutan Police, Division VII, Trongsa	FA	Ministries	LC	P2	C1	17-Apr-23	21-Apr-23	24-Apr-23

9	Electricity Services Division, Bhutan Power Corporation Limited, Zhemgang	CA	Corporations	Others	P2	C2	24-Apr-23	28-Apr-23	02-Jun-23
10	Dzongkhag Court, Trongsa	FA	Autonomous Agencies	LC	P2	C1	08-May-23	12-May-23	16-Jun-23
11	Regional Office of Economic Affairs, Trongsa	FA	Ministries	LC	P2	C3	15-May-23	19-May-23	23-Jun-23
12	Regional Revenue & Customs Office, Mongar	FA	Ministries	LC	P1	B3	29-May-23	09-Jun-23	30-Jun-23
13	Regional Road Safety and Transport Authority, Mongar including base office at Tashigang, Lhuentse and Trashiyangtse	FA	Ministries	LC	P2	B3	12-Jun-23	23-Jun-23	30-Jun-23

OFFICE OF THE ASSISTANT AUDITOR GENERAL (OAG), PHUNTSHOLING

Team I

Team Leader: Kinley Tshering, DCA

Team Member: Sonam Tshering, AAO, Gelay 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	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	Chhukha Hydro Power Plant	CA	Corporations	Others	P1	A3	01-Feb-23	27-Feb-23	27-Mar-23
8	Regional Office, Department of Roads, Phuntsholing	FA	Ministries	LC	P1	A2	28-Feb-23	27-Mar-23	27-Apr-23
9	Reinforcement of bridges along Samtse-Tashicholing road and improvement of Jamtsholing road. GoI PTA (FIC 5415)	FA	Ministries	PLC	P1	C1	23-Mar-23	31-May-23	30-Jun-23

10	Jigme Khesar Strict Nature Reserve, Haa, DoFPS, MoAF	FA	Ministries	LC	P2	B3	28-Mar-23	12-Apr-23	12-May-23
11	Royal Bhutan Police, Division III, Phuentsholing	FA	Ministries	LC	P2	C1	13-Apr-23	21-Apr-23	
12	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
13	Army Welfare Project, Distillery including Bonded Ware House and Card Board Factory, Samtse	CA	Corporations	Others	P1	A2	24-Apr-23	22-May-23	22-Jun-23
14	Regional Office of Economic Affairs, Phuentsholing	FA	Ministries	LC	P2	C1	01-May-23	12-Jun-23	30-Jun-23
15	Bhutan Ferro Alloys Limited, Phuentsholing	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	13-Jun-23	22-Jun-23	30-Jun-23

Team II

Team Leader: Sonam Tshering, AAO

Team Member: Tenzin 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	Dzongkhag Administration, Haa including six Geogs & Dungkhag Administration, Sangbaykha	FA	Dzongkhags, Dungkhags & Gewogs	LC	P1	A2+	11-Jul-22	03-Sep-22	05-Oct-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	Tala Hydro Power Plant	CA	Corporations	Others	P1	A3	22-Sep-22	19-Oct-22	18-Nov-22
4	Regional Revenue & Customs Office (RRCO), Phuentsholing	FA	Ministries	LC	P2	A1	21-Oct-22	25-Nov-22	26-Dec-22
5	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
6	Dzongkhag Court, Samtse	FA	Autonomous Agencies	LC	P2	C1	19-Dec-22	28-Dec-22	28-Jan-23
7	Regional Livestock Development Centre, Tsimasham, Chhukha including Veterinary Hospital, Phuentsholing	FA	Ministries	LC	P2	B3	01-Feb-23	13-Feb-23	15-Mar-23
8	National Jersey Breeding Centre, Samtse	FA	Ministries	LC	P2	C2	15-Feb-23	28-Feb-23	30-Mar-23
9	Regional Central Stores, MoWHS, Phuentsholing	FA	Ministries	LC	P2	C2	17-Feb-23	21-Apr-23	21-May-23

10	Army Welfare Project, Head Office including Bonded Ware House, Thimphu	CA	Corporations	Others	P1	A2	02-Mar-23	29-Mar-23	30-Apr-23
11	Samtse College of Education	FA	Autonomous Agencies	LC	P2	B3	30-Mar-23	13-Apr-23	13-May-23
12	Royal Bhutan Police, Division IV, Samtse	FA	Ministries	LC	P2	C1	24-Apr-23	05-May-23	11-May-23
13	Explosive Management Division: Expenditure Management (RBP), Phuentsholing	FA	Ministries	LC	P1	C1	08-May-23	16-May-23	15-Jun-23
14	Material Management Division, DGPC, Phuentsholing	CA	Corporations	Others	P2	B1	17-May-23	29-May-23	28-Jun-23
15	Natural Resource Development Corporation Limited, Regional Office, Phuentsholing including offices at Gedu & Samtse	CA	Corporations	Others	P2	B3	30-May-23	09-Jun-23	30-Jun-23
16	Resurfacing of Samtse-Tashicholing-Tendruk road (73kms). GoI PTA (FIC 5178)	FA	Ministries	PLC	P1	C2	12-Jun-23	19-Jun-23	30-Jun-23
17	Medical Stores and Distribution Division, Phuentsholing	FA	Ministries	LC	P2	B3	20-Jun-23	23-Jun-23	30-Jun-23

Team III

Team Leader: Nidup Gyeltshen, SAO

Team Member: Chimi Tshering, AAO & 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, Phuentsholing 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, Phuentsholing	FA	Dzongkhags, Dungkhags & Gewogs	LC	P1	A1+	13-Sep-22	06-Jan-23	05-Feb-23
3	Dungkhag Court, tashichhoeling	FA	Autonomous Agencies	LC	P2	C1	09-Feb-23	16-Feb-23	18-Mar-23
4	Dungkhag Court, Dophuchen	FA	Autonomous Agencies	LC	P2	C1	20-Feb-23	03-Mar-23	02-Apr-23
5	Calf Rearing Centre, Wangkha, Chhukha	FA	Ministries	LC	P2	B3	06-Mar-23	14-Mar-23	13-Apr-23
6	Special Reserve Police Force (SRPF), Royal Bhutan Police, Tashi Gatshel, Chhukha	FA	Ministries	LC	P2	C1	16-Mar-23	24-Mar-23	28-Apr-23
7	Penden Cement Authority Limited including Depot, Phuentsholing	CA	Corporations	Others	P1	A2	27-Mar-23	28-Apr-23	28-May-23

8	Regional Road Safety Transport Authority, Phuentsholing including Base Offices in Phuentsholing, Gedu, Tsimasham and Samtse	FA	Ministries	LC	P2	C1	01-May-23	12-May-23	11-Jun-23
9	Thromde , Phuentsholing including CD account, Revenue & Education Subsidy	FA	Thromdes	LC	P1	A3+	15-May-23	23-Jun-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
1	Dzongkhag Administration, Trashigang including 16 Geogs and three Dungkhags (Sakteng, Thrimshing & Wamrong)	FA	Dzongkhags, Dungkhags & 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	Dzongkhag Court, Samdrupjongkhar	FA	Autonomous Agencies	LC	P2	C2	09-Dec-22	20-Mar-23	20-Jan-23
5	Dungkhag Court, Wamrong	FA	Autonomous Agencies	LC	P2	C3	20-Dec-22	27-Dec-22	27-Jan-23
6	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	06-Feb-23	10-Apr-23	10-May-23
7	Divisional Forest Office, Pemagatshel	FA	Ministries	LC	P2	C2	13-Apr-23	21-Apr-23	21-May-23
8	Dungsam Polymer Limited, Nanglam	CA	Corporations	Others	P2	C1	24-Apr-23	09-May-23	09-Jun-23
9	Regional Revenue and Customs Office, Samdrupjongkhar	FA	Ministries	LC	P2	B2	11-May-23	05-Jun-23	30-Jun-23
10	Dungkhag Court, Samdrupcholing	FA	Autonomous Agencies	LC	P2	C3	07-Jun-23	09-Jun-23	30-Jun-23
11	Dungkhag Court, Nanglam	FA	Autonomous Agencies	LC	P2	C2	14-Jun-23	16-Jun-23	30-Jun-23

Team II

Team Leader:Phuntsho Choden, SAO

Team Member:Pema Jamtsho Tamang, Sr. Auditor III & Tashi Chophel, 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
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1	Dzongkhag Administration, Trashiyangtse including 8 Geogs	FA	Dzongkhags, Dungkhags & 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	30-Dec-22	31-Jan-23
7	Dzongkhag Court, Pemagatshel	FA	Autonomous Agencies	LC	P2	C2	13-Feb-23	24-Feb-23	24-Mar-23
8	Regional Nublang Breeding Center, Tashiyangphu, Wamrong	FA	Ministries	LC	P2	C3	28-Feb-23	07-Mar-23	07-Apr-23
9	Dungkhag Court, Thrimshing	FA	Autonomous Agencies	LC	P2	C3	10-Mar-23	16-Mar-23	17-Apr-23
10	Royal Bhutan Police, Division IX Trashigang	FA	Ministries	LC	P2	C1	27-Mar-23	12-Apr-23	09-Apr-23
11	Dungsam Cement Corporation Limited, Nganglam	CA	Corporations	Others	P1	A1	17-Apr-23	25-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 Dungkhags (Jomotsangkha & Samdrupcholing)	FA	Dzongkhags, Dungkhags & 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	Dzongkhag Court, Trashiyangtse	FA	Autonomous Agencies	LC	P2	C2	19-Dec-22	27-Dec-22	26-Jan-23
5	National Institute of Zorigchusum, Trashiyangtse	FA	Ministries	CD	P2	C2	01-Feb-23	11-Feb-23	13-Mar-23
6	Jigme Namgyel Engineering College, Deothang	FA	Autonomous Agencies	CD	P2	B1	14-Feb-23	17-Mar-23	16-Apr-23

7	Royal Bhutan Police, Division VIII, Samdrupjongkhar including Pemagatshel RBP	FA	Ministries	LC	P2	C1	21-Mar-23	05-Apr-23	04-May-23
8	Regional Office, Department of Roads, Trashigang	FA	Ministries	LC	P1	B3	10-Apr-23	29-Apr-23	29-May-23
9	National Handloom Corporation, Khaling	CA	Autonomous Agencies	Others	P2	C1	01-May-23	16-May-23	15-Jun-23
10	Regional Office of Economic Affairs, Samdrupjongkhar	FA	Ministries	LC	P2	C2	22-May-23	31-May-23	30-Jun-23
11	Kouphuku International Diary Corporation, Chenari, Trashigang	CA	Corporations	Others	P2	C1	01-Jun-23	17-Jun-23	17-Jul-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	Regional Mithun Breeding Farm, Arong, Samdrupjongkhar	FA	Ministries	LC	P2	C3	18-Nov-22	24-Nov-22	24-Dec-22
3	Regional Centre for Aquaculture (Fishery), Samdrupcholing	FA	Ministries	LC	P2	C3	28-Nov-22	02-Dec-22	02-Jan-23
4	Divisional Forest Office, Trashigang	FA	Ministries	LC	P2	C2	08-Dec-22	14-Dec-22	14-Jan-23
5	Thromde Office, Samdrupjongkhar including CD, Education sector & Revenue	FA	Thromdes	LC	P1	A1	01-Feb-23	01-Mar-23	01-Apr-23
6	Dungkhag Court, Jomotsangkha	FA	Autonomous Agencies	LC	P2	C3	17-Feb-23	24-Feb-23	26-Mar-23
7	Jomotsangkha Wildlife Sanctuary, Samdrupjongkhar	FA	Ministries	LC	P2	C2	03-Mar-23	11-Mar-23	11-Apr-23
8	Dungkhag Court, Sakteng	FA	Autonomous Agencies	LC	P2	C3	13-Mar-23	18-Mar-23	18-Apr-23
9	Royal Bhutan Police, Division XIV, Trashiyangtse	FA	Ministries	LC	P2	C1	21-Mar-23	31-Mar-23	05-Jun-23
10	Kholongchhu Hydro Energy Limited, Trashiyangtse	CA	Hydropowers	Others	P1	A1	02-Apr-23	31-May-23	30-Jun-23
11	Divisional Forest Office, S/Jongkhar	FA	Ministries	LC	P2	C2	03-Jun-23	15-Jun-23	30-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. GoI PTA (FIC 4738)	FA	Autonomous Agencies	PLC	P1	C1	15-Jul-22	26-Jul-22	26-Aug-22
3	The Project for Improvement of All Weather Farm Road, Guma Gewog, Punakha. Implemented by Guma Geog Administration. Funded by Government of Japan	FA	Dzongkhags, Dungkhags & Gewogs	PLC	P1	C2	02-Aug-22	08-Aug-22	08-Sep-22
4	Dzongkhag Administration, Punakha including 11 Geogs	FA	Dzongkhags, Dungkhags & Gewogs	LC	P1	A1+	10-Aug-22	22-Oct-22	22-Dec-22
5	Agriculture Research Development Centre, Bajothang, Wangdue Phodrang	FA	Ministries	LC	P2	C1	02-Nov-22	14-Nov-22	15-Dec-22
6	Regional Livestock Development Centre, Wangdue Phodrang	FA	Ministries	LC	P2	C2	16-Nov-22	22-Nov-22	23-Dec-22
7	Central Regional Referral Hospital, Gelephu	FA	Ministries	LC	P2	B2	06-Dec-22	30-Dec-22	30-Jan-23
8	ORIO Project, Dagapela under Department of Roads, Sarpang	FA	Ministries	PLC	P1	C3	13-Feb-23	16-Mar-23	28-Apr-23
9	Royal Bhutan Police, Division VI, Tsirang	FA	Ministries	LC	P2	C1	20-Mar-23	28-Mar-23	31-Mar-23
10	Royal Bhutan Police, Division V, Sarpang	FA	Ministries	LC	P2	C1	29-Mar-23	06-Apr-23	14-Apr-23
11	Police Training Institute, Royal Bhutan Police, Jigmeling, Sarpang	FA	Ministries	LC	P1	C1	10-Apr-23	18-Apr-23	24-Apr-23
12	Agriculture Research Development Centre, Samtenling, Sarpang	FA	Ministries	LC	P1	C1	19-Apr-23	27-Apr-23	26-May-23
13	National Piggery Development Centre, Gelephu	FA	Ministries	LC	P2	C2	01-May-23	08-May-23	07-Jun-23
14	National Research & Development Centre for Aquaculture, Gelephu	FA	Ministries	LC	P2	C2	09-May-23	15-May-23	15-Jun-23

Team II

Team Leader:Deeba Raj Chhetri, Sr. Auditor I

Team Member:Tenzin Phuntsho, 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, Dagana including 14 Geogs & Lhamoizingkha Dungkhag	FA	Dzongkhags, Dungkhags & Gewogs	LC	P1	A1+	11-Jul-22	28-Oct-22	16-Jan-23

2	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	FA	Ministries	PLC	P1	C2	01-Aug-22	11-Aug-22	11-Sep-22
3	Construction of Ossey Bypass, DoR, Sarpang. GoI PTA [FIC 4703]	FA	Ministries	PLC	P1	C2	07-Nov-22	17-Nov-22	29-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	08-Feb-23	17-Feb-23	20-Mar-23
7	Divisional Forest Office, Sarpang including Ensuring Tiger Protection beyond Protected Areas funded by WWF Bhutan	FA	Ministries	LC	P2	B2	20-Feb-23	17-Mar-23	17-Apr-23
8	Tackling poaching & illegal wildlife trade. Implemented by Divisional Forest Office, Sarpang. Funded by WWF [FIC 4705]	FA	Ministries	PLC	P1	C2	20-Mar-23	28-Mar-23	27-Apr-23
9	Royal Manas National Park, Gelephu	FA	Ministries	LC	P1	B1	30-Mar-23	27-Apr-23	29-May-23
10	Electricity Services Division, Bhutan Power Corporation Limited including 400 KV Project, Tsirang	CA	Corporations	Others	P2	C1	01-May-23	12-May-23	12-Jun-23
11	Dzongkhag Court, Dagana	FA	Autonomous Agencies	LC	P2	C2	15-May-23	23-May-23	22-Jun-23
12	Dungkhag Court, Lhamoizingkha	FA	Autonomous Agencies	LC	P2	C2	24-May-23	02-Jun-23	30-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. GoI 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. GoI 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	30-Dec-22	13-Feb-23
6	Vector Borne Disease Control Programme, Gelephu	FA	Ministries	LC	P1	B3	06-Feb-23	16-Feb-23	30-Mar-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	27-Feb-23	14-Mar-23	14-Apr-23
8	Dagachu Hydro Power Corporation, Dagapela, Dagana	CA	Corporations	Others	P2	B3	16-Mar-23	28-Mar-23	28-Apr-23
9	Divisional Forest Office, Dagapela, Dagana	FA	Ministries	LC	P2	B2	29-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	25-Apr-23	25-May-23
11	Electricity Services Division, Bhutan Power Corporation Limited, Wangdue Phodrang	CA	Corporations	Others	P2	C1	26-Apr-23	05-May-23	05-Jun-23
12	Dzongkhag Court, Sarpang	FA	Autonomous Agencies	LC	P2	C2	08-May-23	12-May-23	12-Jun-23
13	Dungkhag Court, Gelephu	FA	Autonomous Agencies	LC	P2	C2	16-May-23	20-May-23	20-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, Dungkhags & Gewogs	LC	P1	A1+	11-Jul-22	19-Oct-22	04-Dec-22
2	Divisional Forest Office, Lobesa, Punakha	FA	Ministries	LC	P2	C1	16-Jan-23	10-Feb-23	13-Mar-23
3	Gelephu Thromde LC, CD Accounts and Revenue, Sarpang	FA	Thromdes	LC	P1	A1	06-Feb-23	09-Mar-23	10-Apr-23
4	Technical Training Institute, Khuruthang, Punakha	FA	Ministries	LC	P2	C1	13-Feb-23	01-Mar-23	01-Apr-23
5	Dzong Reconstruction Project, Wangdue Phodrang	FA	Ministries	PLC	P1	A3	13-Mar-23	31-Mar-23	02-May-23
6	Electricity Service Division, Bhutan Power Corporation Limited, Gelephu, Sarpang	CA	Corporations	Others	P2	C1	03-Apr-23	11-Apr-23	12-May-23
7	National Poultry Development Centre, Gakidling, Sarpang	FA	Ministries	LC	P2	B3	07-Apr-23	25-Apr-23	26-May-23

8	Transmission Maintenance Division, Bhutan Power Corporation Limited, Gelephu, Sarpang	FA	Corporations	LC	P2	C1	12-Apr-23	20-Apr-23	21-May-23
9	Dzongkhag Court, Tsirang	FA	Autonomous Agencies	LC	P2	C2	24-Apr-23	28-Apr-23	29-May-23
10	Dzongkhag Court, Punakha	FA	Autonomous Agencies	LC	P2	C2	01-May-23	08-May-23	08-Jun-23

Team V

Team Leader: Gyapchu, Sr. Auditor I

Team Member: Namgay 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	06-Jan-23	06-Feb-23
5	Sarpang Dzong Construction Project. GoI PTA (FIC 2966)	FA	Dzongkhags, Dungkhags & Gewogs	PLC	P1	A1	24-Feb-23	17-Mar-23	17-Apr-23
6	Jigme Wangchuk Power Training Institute, Dekiling, Sarpang	FA	Ministries	LC	P2	C1	20-Mar-23	28-Mar-23	28-Apr-23
7	Electricity Services Division, BPC, Dagapela, Dagana	CA	Corporations	Others	P2	C1	29-Mar-23	06-Apr-23	07-May-23
8	Royal Bhutan Police, Division II, Punakha	FA	Ministries	LC	P2	C1	10-Apr-23	18-Apr-23	10-Apr-23
9	Royal Bhutan Police, Division XII, Wangdue Phodrang	FA	Ministries	LC	P2	C1	19-Apr-23	27-Apr-23	29-Apr-23
10	Divisional Forest Office, Tsirang	FA	Ministries	LC	P2	B2	01-May-23	16-May-23	16-Jun-23
11	Dzongkhag Court, Wangdue Phodrang	FA	Autonomous Agencies	LC	P2	C2	17-May-23	24-May-23	24-Jun-23

PERFORMANCE AUDIT DIVISION

Team I:

Team Leader: Jigme Dema

Team Members: Sanga Rinzin, Rinchen Gyeltshen & Yan Kumar Bhujel

Sl. No.	Name of Audit	Start Date	End Date	Report Issue Date
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1	Review of past audits of Thimphu Thromde	03-Jan-22	30-Jun-22	11-Nov-22
Team II:				
Team Leader: Sangay Thinley				
Tream Members: Yan Kumar Bhujel & Dophu Tshering(TM)				
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)	13-May-22	23-Sep-22	23-Dec-22
Team III:				
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:				
Sl. No.	Name of Audit	Start Date	End Date	Report Issue Date
5	PA on Government Revenue Management	14-Mar-23	17-Jul-23	30-Oct-23
THEMATIC AUDIT DIVISION				
Team I:				
Team Leader: Kinley Zam				
Team Members: Tandin Phuntsho, Phuntsho Choden & Namgay Choden				
Sl. No.	Name of Audit	Start Date	End Date	Report Issue Date
1	Preparedness of Cyber-security Threats	21-Mar-22	31-Aug-22	28-Feb-23
2	Preparedness for the implementation of Digital Drukyl	24-Jan-23	24-Apr-23	24-Aug-23
Team II:				
Team Leader: Dawa Tshering				
Team Members: Pema Wangdi & Dhendup Tshering				
1	Cooperative Audit of SDG-Strong and Resilient National Public Health System	01-Jun-21	31-Dec-21	09-Jan-23
2	Performance Audit of Operations of SMCL	21-Mar-22	02-Sep-22	28-Feb-23
3	Tax Administration (from Strategic Plan)	26-Dec-22	14-Apr-23	24-Jul-23