



AUDIT UNIVERSE

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

FY 2023-2024

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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, discussions was held during the AAGs' Meet held from 24th to 26th April 2023. The meeting came to a consensus to revert back to categorization of agencies as A1 for the biggest agency with 90 man-days and C3 for the smallest agency with 10 man-days.

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 AAG's 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 2023-2024

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 2023-2024, the agencies category was changed . 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.

Revised Categories and Mandays for Dzongkhags

Sl. No	Mandays for Dzongkhags	Category	Man-days	Man-days
1	Trashigang	A1		90
	Gewogs (15)	C3	10(15) (<i>man-days reduced by half</i>)	75
	Drungkhag	C2	20(3)	60
		170		225
2	Mongar	A1		90
	Gewogs(17)	C3	10(17) (<i>man-days reduced by half</i>)	85
	Drungkhag	C2	20(1)	20
		170		195
3	Thimphu	A1		90
	Gewogs(8)	C3	10(8) (<i>man-days reduced by half</i>)	40
	Drungkhag	C2	20(1)	20
		130		150
4	Haa	A1		90
	Gewogs(6)	C3	10(6) (<i>man-days reduced by half</i>)	30
	Drungkhag	C2	20(1)	20
		110		140
5	Paro	A1		90
	Gewogs(10)	C3	10(10) (<i>man-days reduced by half</i>)	50
			170	

Sl. No	Mandays for Dzongkhags	Category	Man-days	Man-days
6	Punakha	A1		90
	Gewogs(11)	C3	10(11) <i>(man-days reduced by half)</i>	55
		170		145
6	Wangdiphodrang	A1		90
	Gewogs (15)	C3	10(15) <i>(man-days reduced by half)</i>	75
		170		165
7	Tsirang	A1		90
	Gewogs(12)	C3	10(12) <i>(man-days reduced by half)</i>	60
		170		150
8	Dagana	A1		90
	Gewogs(14)	C3	10(14) <i>(man-days reduced by half)</i>	70
	Drungkhag	C2	20	20
		170		180
9	Sarpang	A1		90
	Gewogs(12)	C3	10(12) <i>(man-days reduced by half)</i>	60
	Drungkhag	C2	20	20
		170		170
10	Bumthang	A1		90
	Gewogs(4)	C3	10(4) <i>(man-days reduced by half)</i>	20
		110		110
11	Trongsa	A1		90
	Gewogs(5)	C3	10(5) <i>(man-days reduced by half)</i>	25
		110		115
13	Lhuentse	A1		90
	Gewogs(8)	C3	10(8) <i>(man-days reduced by half)</i>	40
		130		130
14	Zhemgang	A1		90
	Gewogs(8)	C3	10(8) <i>(man-days reduced by half)</i>	40
	Drungkhag	C2	20	20
		130		150
15	Samdrupjongkhar	A1		90
	Gewogs(11)	C3	10(11) <i>(man-days reduced by half)</i>	55
	Drungkhags (2)	C2	20	40
		170		185
16	Pemagatshel	A1		90
	Gewogs(11)	C3	10(11) <i>(man-days reduced by half)</i>	55

Sl. No	Mandays for Dzongkhags	Category	Man-days	Man-days
	Drungkhag	C2	20	20
		170		165
17	Trashiyangtse	A1		90
	Gewogs(8)	C3	10(8) <i>(man-days reduced by half)</i>	40
		130		130
18	Chhukha	A1		90
	Gewogs(11)	C3	10(11) <i>(man-days reduced by half)</i>	55
	Drungkhag	C2	20	20
		170		165
19	Samtse	A1		90
	Gewogs(15)	C3	10(15) <i>(man-days reduced by half)</i>	75
	Drungkhag	C2	20	40
		170		205
20	Gasa	A1		90
	Gewogs(4)	C3	10(4) <i>(man-days reduced by half)</i>	20
		110		110

Revised Categories and Man-days of other Agencies

Sl. No	Name	Category	Mandays	% Increase	Man days
Financial Institutions & Corporations					
1	Bank of Bhutan	A1	90	100	180
2	Bhutan National Bank	A1	90	100	180
3	Bhutan Development Bank Ltd.	A1	90	100	180
4	Royal Insurance Corporation of Bhutan Ltd.	A1	90	100	180
6	Bhutan Telecom Ltd.	A1	90	77.8	160
7	Food Corporation of Bhutan Ltd.	A1	90	100	180
Thromdes					
1	Thromde, Thimphu	A1	90	100	180
2	Thromde, Phuntsholing	A1	90	77.8	160
3	Thromde, Gelephu	A1	90	30	117
4	Thromde, Samdrupjongkhar	A1	90	30	117
Armed Forces					

Sl. No	Name	Category	Mandays	% Increase	Man days
1	Royal Bhutan Army	A1	90	77.8	160
Hydropower Projects					
1	Punatshangchu Hydropower Project – I	A1	90	50	135
2	Punatshangchu Hydropower Project – II	A1	90	50	135

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 90 man-days is allocated for the biggest agency (A1) and maximum of 10 man-days for smallest agency (C3) and rationalised the man-days as given in the table above under revised category and man-days for Dzongkhags, Financial Institutions & Corporations, Thromdes, Royal Bhutan Army and Hydropower projects. 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	90	90	22.5	30	45
	A2	80	80	20	26.67	40
	A3	70	70	17.5	23.33	35
B	B1	60	60	15	20.00	30
	B2	50	50	12.5	16.67	25
	B3	40	40	10	13.33	20
C	C1	30	30	7.5	10.00	15
	C2	20	20	5	6.67	10
	C3	10	10	2.5	3.33	5

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 511 agencies. The summary of Agencies under each Divisions and OAAGs are as indicated below:

Divisions/Regions	Audit Universe
Compliance and Outsourced Audit Division (COAD)	43
Governance Cluster Division (GCD)	70
Economic Cluster Division (ECD)	69
Social Cluster Division (SoCD)	56
Security Cluster Division (SeCD)	35
Office of the Assistant Auditor General (OAAG), Bumthang	57
Office of the Assistant Auditor General (OAAG), Phuntsholing	61
Office of the Assistant Auditor General (OAAG), Samdrupjongkhar	52
Office of the Assistant Auditor General (OAAG), Tsirang	68
Total	511

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 790 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 403 Financial Audits and 108 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, Dungkhangs 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
COAD	9	34	43
GCD	24	46	70
ECD	36	33	69
SoCD	21	35	56
SCD	16	19	35
OAAG Bumthang	17	40	57
OAAG Phuntsholing	19	42	61
OAAG Samdrupjongkhar	11	41	52
OAAG Tsirang	29	39	68
Total	182	329	511

b) Agencies by Category:

Division	A1	A2	A3	B1	B2	B3	C1	C2	C3	Total
COAD	15	1	8	5	1	11	1	1	0	43
GCD	2	0	2	0	1	9	55	1	0	70
ECD	2	1	3	4	8	13	32	4	2	69
SoCD	0	0	1	6	9	10	29	1	0	56
SCD	9	3	1	0	1	1	18	0	2	35
OAAG Bumthang	8	3	0	1	5	8	22	7	3	57
OAAG Phuntsholing	9	2	2	3	3	9	27	5	1	61
OAAG Samdrupjongkhar	8	2	1	1	5	6	25	4	0	52
OAAG Tsirang	7	3	1	2	6	8	24	14	3	68
Total	60	15	19	22	39	75	233	37	11	511

c) Agencies by Audit Types

Division	FA	CA	Total
COAD	8	35	43
GCD	54	16	70
ECD	69	0	69
SoCD	56	0	56
SCD	34	1	35
OAAG Bumthang	46	11	57
OAAG Phuntsholing	42	19	61
OAAG Samdrupjongkhar	40	12	52
OAAG Tsirang	54	14	68
Total	403	108	511

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)
Required man-days for completion of AAS				

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. 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 AAGs' Meet during the Year-end Coordination and Planning 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		Audit Type		Account Type					Other Audits		
		A			B			C			P1	P2	FA	CA	LC	PLC	FIC	CD	LC & CD	Centralized Audit	Statutory Audit	Agencies of Outsourcing Audit
		A1	A2	A3	B1	B2	B3	C1	C2	C3												
COAD	43	15	1	8	5	1	11	1	1	0	9	34	8	35	1	0	0	42	0	10	45	210
GCD	70	2	0	2	0	1	9	55	1	0	24	46	54	16	31	12	3	24	0	1		
ECD	69	2	1	3	4	8	13	32	4	2	36	33	69	0	46	11	8	4	0			
SoCD	56	0	0	1	6	9	10	29	1	0	21	35	56	0	25	22	8	1	0			
SCD	35	9	3	1	0	1	1	18	0	2	16	19	34	1	24	9	0	2	0			
OAAG BT	57	8	3	0	1	5	8	22	7	3	17	40	46	11	43	2	0	12	0	11		
OAAG PL	61	9	2	2	3	3	9	27	5	1	19	42	42	19	35	6	0	20	0	2		
OAAG SJ	52	8	2	1	1	5	6	25	4	0	11	41	40	12	35	2	0	1	14			
OAAG T	68	7	3	1	2	6	8	24	14	3	29	39	54	14	43	7	0	18	0			
Sub Total	511	60	15	19	22	39	75	233	37	11	182	329	403	108	283	71	19	124	14	24	45	210
Grand Total	790																					

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

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

19	Bhutan Broadcasting Servcie Corporation	Corporations	CD	CA	P2	A1
20	Thimphu TechPark Limited	Corporations	CD	CA	P2	B2
21	Farm Machinery Corporation Limited including Regional Offices	Corporations	CD	CA	P2	A3
22	Bhutan Livestock Development Corporation Limited including 3 outlets at Rilangthang, Samrang and Haa	Corporations	CD	CA	P2	B3
23	Menjong Sorig Pharmaceuticals Corporation Limited	Corporations	CD	CA	P2	B3
24	Kuensel Corporation Limited	Corporations	CD	CA	P2	A3
25	Bhutan Duty Free Limited including Thimphu, Phuentsholing and Paro shops	Corporations	CD	CA	P2	B1
26	Green Bhutan Corporation Limited	Corporations	CD	CA	P2	B3
27	State Trading Corporation Limited including Phuentsholing Regional Offices and 3 Fuel Outlet	Corporations	CD	CA	P2	A1
28	Financial Institution Training Institute	Corporations	CD	CA	P2	B3
29	Bhutan Postal Corporation Limited including Regional Offices	Corporations	CD	CA	P2	A1
30	Druk Air Corporation Ltd.	Corporations	CD	CA	P2	A1
31	Druk Green Power Corporation Ltd.	Corporations	CD	CA	P2	A1
32	Bhutan Care Credit Limited	Financial Institutions	CD	CA	P2	B3
33	Helvetas Swiss Intercooperation	International Organizations	CD	FA	P1	A3
34	Rural Electrification Project, JICA II	Corporations	CD	FA	P1	B3
35	WWF funded project - Thriving Environment Wellbeing of People	International Organizations	CD	FA	P1	C2
36	Phuntsholing Township Development Project. Implemented by CDCL. ADB funded [FIC 4050 & 4651]	Corporations	CD	FA	P1	A2
37	Green and Resilient Affordable Housing Project (GRAHP). Implemented by NHDCL. ADB funded [FIC 5731]	Corporations	CD	FA	P1	B3
38	Contribution to Capacity Development for Monitoring of Hydropower Plant Safety, Final Phase. Implemented by DGPC. ADA funded [FIC 5168]	Corporations	CD	FA	P1	B3
39	Digital Kidu Limited	Corporations	CD	CA	P2	B3
40	BBS Channel 3 Limited	Corporations	CD	CA	P2	B3
41	Rural Finance Development Project. Implemented by BDBL. ADB funded.	Financial Institutions	CD	FA	P1	B3

42	National Credit Guarantee Scheme	Ministries	LC	CA	P1	B1
43	Sustainable Hydropower Development Project, Druk Green Power Corporation Limited	Corporation	CD	FA	P1	C1

Category	A1	A2	A3	B1	B2	B3	C1	C2	C3	TOTAL
	15	1	8	5	1	11	1	1	0	43
Priority	P1	P2								
	9	34								43
Audit Type	FA	CA								
	8	35								43

ii. Agencies under Governance Cluster Division (GCD)

Sl. No.	Name of Agencies	Agency Type	Account Type	Audit Type	Priority	Category
1	Government Technology Agency	Autonomous	LC	FA	P2	A3
2	Annual Financial Statement, Department of Treasury & Accounts, Ministry of Finance	Ministry	LC	FA	P1	A1
3	Secretariat Services, Ministry of Finance including vehicle Quota	Ministry	LC	FA	P2	C1
4	Department of Planning, Budget and Performance, Ministry of Finance	Ministry	LC	FA	P2	C1
5	Department of Treasury and Accounts, Ministry of Finance	Ministry	LC	FA	P2	C1
6	Department of Procurement and Properties, Ministry of Finance	Ministry	LC	FA	P2	B3
7	Department of Macro-Fiscal and Development Finance, Ministry of Finance	Ministry	LC	FA	P2	C1
8	Department of Revenue & Customs, Ministry of Finance	Ministry	LC	FA	P1	C1
9	Regional Revenue and Customs Office, Thimphu, Department of Revenue & Customs, Ministry of Finance	Ministry	LC	FA	P1	A3
10	Regional Revenue and Customs Office, Paro, Department of Revenue & Customs, Ministry of Finance	Ministry	LC	FA	P1	B3

11	Accounting and Auditing Standards Board of Bhutan	Ministry	LC	FA	P2	C1
12	His Majesty's Secretariat	Autonomous	LC	FA	P2	C1
13	Royal Privy Council	Autonomous	LC	FA	P2	C1
14	His Majesty's Secretariat to fourth King	Autonomous	LC	FA	P2	C1
15	National Assembly Secretariat	Autonomous	LC	FA	P2	C1
16	National Council Secretariat	Autonomous	LC	FA	P2	C1
17	Supreme Court	Autonomous	LC	FA	P2	B3
18	High Court	Autonomous	LC	FA	P2	C1
19	Dzongkhag Court, Gasa	Autonomous	LC	FA	P2	C1
20	Dungkhag Court, Lingzhi	Autonomous	LC	FA	P2	C1
21	Dzongkhag Court, Thimphu	Autonomous	LC	FA	P2	C1
22	Dzongkhag Court, Paro	Autonomous	LC	FA	P2	C1
23	Royal Civil Service Commission including Civil Service Welfare Scheme	Constitutional Body	LC	FA	P2	C1
24	Anti Corruption Commission	Constitutional Body	LC	FA	P2	C1
25	Election Commission of Bhutan including Public Election Fund Division	Constitutional Body	LC	FA	P2	C1
26	Cabinet Secretariat	Autonomous	LC	FA	P2	C1
27	Office of Attorney General	Autonomous	LC	FA	P2	C1
28	Centre for Bhutan Studies & GNH Research	Autonomous	LC	FA	P2	C1
29	National Statistical Bureau	Autonomous	LC	FA	P2	C1
30	Population and Housing Census of Bhutan, National Statistics Bureau	Autonomous	LC	FA	P2	C1
31	Druk Phuensum Tshogpa	Political Parties	CD	FA	P1	C1
32	People Democratic Party	Political Parties	CD	FA	P1	C1
33	Druk Nyamrup Tshogpa	Political Parties	CD	FA	P1	C1
34	Bhutan Tendrel Party	Political Parties	CD	FA	P2	C1
35	Bhutan Thuendrel Tshogpa	Political Parties	CD	FA	P2	C1
36	Bhutan Trust Fund for Environmental Conservation	NGO	CD	FA	P1	C1
37	Bhutan Red Cross Society	International Organization	CD	FA	P1	C1
38	Bar Council of Bhutan	Autonomous	CD	FA	P2	C2
39	Bhutan Olympic Committee	Autonomous	LC	FA	P2	A1
40	Bhutan Football Federation (FIFA Account)	Autonomous	CD	CA	P2	C1
41	Bhutan Football Federation (AFC Account)	Autonomous	CD	CA	P2	C1

42	Bhutan Basketball Federation	Autonomous	CD	CA	P2	C1
43	Bhutan Table Tennis Federation	Autonomous	CD	CA	P2	C1
44	Bhutan Tennis Federation	Autonomous	CD	CA	P2	C1
45	Bhutan Amatuer Atheletic Federation	Autonomous	CD	CA	P2	C1
46	Bhutan Archery Federation	Autonomous	CD	CA	P2	C1
47	Bhutan Cricket Federation	Autonomous	CD	CA	P2	C1
48	Bhutan Boxing Federation	Autonomous	CD	CA	P2	C1
49	Bhutan Tae Kwondo Federation	Autonomous	CD	CA	P2	C1
50	Bhutan Volleyball Federation	Autonomous	CD	CA	P2	C1
51	Bhutan Badminton Federation	Autonomous	CD	CA	P2	C1
52	Bhutan Body Building and Weight Lifting Federation	Autonomous	CD	CA	P2	C1
53	Bhutan Golf Federation	Autonomous	CD	CA	P2	C1
54	Bhutan Shooting Federation	Autonomous	CD	CA	P2	C1
55	Bhutan Indigenous Games and Sports Association	Autonomous	CD	CA	P2	C1
56	SASEC Transport, Trade Facilitation and Logistic Project (FIC 4517), Department of Revenue and Customs funded by ADB	Ministry	FIC	FA	P1	C1
57	Strengthening Public Financial Management, funded by World Bank, implemented by Ministry of Finance, (FIC-4616)	Ministry	PLC	FA	P1	C1
58	Joint SDG Fund's Joint Programme "Bhutan Integrated National Financing Framework for SDGs and GNHC"	Ministry	PLC	FA	P1	C1
59	Professionalizing the Civil Service (FIC 4741) & Nehru Wangchuk Project (FIC 4029), RCSC funded by GoI PTA	Constitutional Body	PLC	FA	P1	B3
60	Strengthening of Project Management, Thimphu, GoI, PTA, Department of Macro-Fiscal and Development Finance, Ministry of Finance	Autonomous	PLC	FA	P1	C1
61	Readiness and Preparatory Support Program, Strengthening NDA and related Institutions including Financial Institutions (FIC 5635) in Bhutan for engagement, Department of Macro-fiscal & Development Finance, funded by Green Climate Fund	Autonomous	PLC	FA	P1	B3
62	Result Based Planning and M&E for the MDGs and GNH, National Statistical Bureau, Thimphu funded by UN	Autonomous	PLC	FA	P1	C1

63	Supporting Climate Resilience and Transformational Change in the Agricultural Project in Bhutan financed by Green Climate Fund(GCF-FIC 5227), Department of Macro-fiscal & Development Finance (PMU), Ministry of Finance	Ministry	FIC	FA	P1	B3
64	Government Initiated Network Project	Autonomous	PLC	FA	P1	B3
65	Enhancement of ICT capacity and capability	Autonomous	PLC	FA	P1	C1
66	Integrated Citizen Services	Autonomous	PLC	FA	P1	C1
67	Digital School	Autonomous	PLC	FA	P1	B3
68	Development of Sports Infrastructure (FIC 4740), BoC funded by GoI PTA	Autonomous	FIC	FA	P1	B2
69	Enhancing Sustainability and Climate Resilience of Forest and Agricultural Landscape and Community Livelihoods in Bhutan (NAPA III FIC 4620), Department of Planning, Budget & Performance (PMU), Ministry of Finance	Ministry	PLC	FA	P1	B3
70	Contribution to Legal Sector Programme(PMU), OAG funded By ADA (FIC 5167	Autonomous	PLC	FA	P1	C1

Category	A1	A2	A3	B1	B2	B3	C1	C2	C3	TOTAL
	2	0	2	0	1	9	55	1	0	70
Priority	P1	P2								
	24	46								70
Audit Type	FA	CA								
	54	16								70

iii. Agencies under Economic Cluster Division (ECD)

Sl. No.	Name of Agencies	Agency Type	Account Type	Audit Type	Priority	Category
1	Department of Air Transport, Ministry of Infrastructure & Transport	Ministry	LC	FA	P2	B2
2	Bhutan Civil Aviation Authority	Autonomous	LC	FA	P2	C1
3	Bhutan Construction and Transport Authority	Autonomous	LC	FA	P1	A3
4	Regional Office, Thimphu, Department of Surface Transport, Ministry of Infrastructure & Transport	Ministry	LC	FA	P1	A2
5	Department of Infrastructure Development, Ministry of Infrastructure & Transport	Ministry	LC	FA	P1	C1
6	Department of Surface Transport, Ministry of Infrastructure & Transport	Ministry	LC	FA	P2	B3
7	Department of Human Settlements, Ministry of Infrastructure & Transport	Ministry	LC	FA	P2	C1
8	Secretariat Services, Ministry of Infrastructure and Transport	Ministry	LC	FA	P2	C1
9	Secretariat, Ministry of Agriculture & Livestock	Ministry	LC	FA	P2	C1
10	National Biodiversity Centre, Serbithang including Bhutan Access & Benefit Sharing Fund (CD)	Ministry	LC	FA	P2	C1
11	Department of Agriculture, Ministry of Agriculture & Livestock	Ministry	LC	FA	P1	C1
12	National Plant Protection Centre, Semtokha (including Pesticides Revolving Fund CD Account), Department of Agriculture, Ministry of Agriculture & Livestock	Ministry	LC	FA	P2	C1
13	National Centre for Organic Agriculture, Yusipang	Ministry	LC	FA	P2	C1
14	National Soil Services Centre, Semtokha, Department of Agriculture, Ministry of Agriculture & Livestock	Ministry	LC	FA	P2	C1
15	National Seed Centre, Paro, Ministry of Agriculture & Livestock	Ministry	LC	FA	P2	B3
16	Agriculture Machinery and Technology Centre including KR-II Grant, Paro, Ministry of Agriculture & Livestock	Ministry	LC	FA	P2	C1

17	Department of Livestock, Ministry of Agriculture & Livestock	Ministry	LC	FA	P1	B3
18	National Centre for Animal Health, Serbithang (including Medicine Revolving Fund CD Account), Department of Livestock, Ministry of Agriculture & Livestock	Ministry	LC	FA	P2	C1
19	National Dairy Research and Development Centre, Yusipang, Department of Livestock, Ministry of Agriculture & Livestock	Ministry	LC	FA	P2	C1
20	Regional Pig Breeding Centre, Yusipang, Department of Livestock, Ministry of Agriculture & Livestock	Ministry	LC	FA	P2	C1
21	Regional Poultry Breeding Centre, Paro, Department of Livestock, Ministry of Agriculture & Livestock	Ministry	LC	FA	P2	C1
22	Department of Agriculture & Marketing Cooperatives including CFM CD Account	Ministry	LC	FA	P1	B3
23	National Post Harvest Centre, Paro including 'Livelihood enhancement of small farmers in SAARC region' funded by SDF (FIC 4702), Ministry of Agriculture & Livestock	Ministry	LC	FA	P2	C1
24	Secretariat, Ministry of Energy & Natural Resources	Ministry	LC	FA	P1	C1
25	Department of Geologies & Mines including Deposit Works together with ERB-CD Account, Ministry of Energy & Natural Resources	Ministry	LC	FA	P1	B3
26	Department of Energy, Ministry of Energy & Natural Resources	Ministry	LC	FA	P1	B3
27	Department of Environment and Climate Change, Ministry of Energy & Natural Resources	Ministry	LC	FA	P2	C1
28	Department of Water, Ministry of Energy & Natural Resources	Ministry	LC	FA	P1	C1
29	Electricity Regulatory Authority	Autonomous	CD	FA	P2	C1
30	National Centre for Hydrology and Meteorology, Thimphu	Autonomous	LC	FA	P2	C1

31	Department of Forests & Park Services, Ministry of Energy & Natural Resources	Ministry	LC	FA	P1	C1
32	Forest Resources Planning and Management Division, Ministry of Energy & Natural Resources	Ministry	LC	FA	P2	B3
33	Divisional Forest Office, Thimphu including Range Offices, Department of Forests & Park Services, Ministry of Energy & Natural Resources	Ministry	LC	FA	P2	B2
34	Divisional Forest Office, Paro including Range Offices, Department of Forests & Park Services, Ministry of Energy & Natural Resources	Ministry	LC	FA	P2	B2
35	Jigme Dorji National Park, Damji, Gasa, Department of Forest & Park Services, Ministry of Energy & Natural Resources	Ministry	LC	FA	P1	B3
36	Secretariat, Ministry of Industry, Commerce & Employment	Ministry	LC	FA	P1	C1
37	Department of Labour, Ministry of Industry, Commerce & Employment	Ministry	LC	FA	P1	C1
38	Department of Employment and Entrepreneurship (incl. Revolving Fund CD Account No. 100891593)	Ministry	LC	FA	P1	B3
39	Department of Media, Creative Industry and Intellectual Property	Ministry	LC	FA	P2	B2
40	Department of Trade, Ministry of Industry, Commerce & Employment	Ministry	LC	FA	P1	C1
41	Regional Office of Industry, Commerce & Employment, Thimphu, Ministry of Industry, Commerce & Employment	Ministry	LC	FA	P2	C2
42	Department of Industry, Ministry of Industry, Commerce & Employment	Ministry	LC	FA	P1	B3
43	Department of Tourism, Ministry of Industry, Commerce & Employment	Ministry	LC	FA	P2	B3
44	Royal Institute of Tourism and Hospitality	Autonomous	CD	FA	P2	C1
45	Competition and Consumer Affairs Authority, Thimphu, Ministry of Industry, Commerce & Employment	Ministry	LC	FA	P2	C1
46	Bhutan Standards Bureau	Autonomous	LC	FA	P2	B2

47	Bhutan InfoComm and Media Authority (BICMA) including Revenue Account	Autonomous	LC	FA	P2	B1
48	Air Transport Connectivity Enhancement Project-additional financing (Grant No. 0484)", Paro, Department of Air Transport, Ministry of Industry, Commerce & Employment funded by ADB	Ministry	PLC	FA	P1	B1
49	Secondary Towns Urban Development (BHU 3674 and 4652)", Department of Infrastructure Development, Ministry of Infrastructure & Transport, Thimphu funded by ADB	Ministry	PLC	FA	P1	B1
50	Water Flagship Program, Department of Infrastructure Development, Ministry of Infrastructure & Transport	Ministry	PLC	FA	P1	B1
51	Food Security & Agriculture Productivity Project (FSAPP) financed by Global Agriculture & Food Security Program (GAFSP, WB), Department of Agriculture, Ministry of Agriculture & Livestock	Ministry	PLC	FA	P1	A3
52	Livestock Enterprise Development in Bhutan (FIC 5190) and National Highland Development Program (FIC 0028)	Ministry	PLC	FA	P1	B3
53	Livelihood enhancement of the small farmers in SAARC region through small scale agro-business focussing on value chain development, NPHC, Paro	Ministry	FIC	FA	P1	C2
54	Promotion of Renewable Energy and Energy Efficient Technologies in the Building sector, Department of Energy, Ministry of Energy & Natural Resources (FIC 5495)	Ministry	FIC	FA	P1	C3
55	Alternative Renewable Energy Pilot Project Funded by ADB (FIC 5611) implemented by Department of Energy, Ministry of Energy & Natural Resources	Ministry	FIC	FA	P1	C3
56	Waste Management Flagship Programme, Department of Environment & Climate Change, Ministry of Energy & Natural Resources	Ministry	PLC	FA	P2	C1

57	Bhutan's Third National Communication to UNFCCC (FIC 4122), Ministry of Energy & Natural Resources	Ministry	FIC	FA	P1	C1
58	Environmental flow for Hydropower Projects in Bhutan (FIC 5172) funded by ADA, Department of Water, Ministry of Energy & Natural Resources	Ministry	PLC	FA	P1	C1
59	Bhutan For Life, Multi-Party (GCF (4708) GEF-LDCF (4620) BTFEC (4942) RGoB, Private Donors (4709) including DT Families and WWF) implemented by Nature Conservation Division (PMU), Department of Forests & Park Services, Ministry of Energy & Natural Resources	Ministry	FIC	FA	P1	B2
60	Brand Bhutan EIF Project (FIC 5229), Department of Trade, Ministry of Industry, Commerce & Employment	Ministry	FIC	FA	P1	C2
61	Bhutan Middle Management Hotel Program(FIC 4522),Royal Institute of Hospitality and Tourism funded by SDC	Ministry	FIC	FA	P2	C1
62	Punatsangchhu Hydroelectric Project Authority, Phase I	Hydroelectric	CD	FA	P1	A1
63	Punatsangchhu Hydroelectric Project Authority, Phase II	Hydroelectric	CD	FA	P1	A1
64	Building Climate Resilience of Urban Systems through Ecosystem-based Adaptation in the Asia-Pacific region" funded by UNEP implemented in collaboration with Thimphu Thromde, Ministry of Energy & Natural Resources	Ministry	PLC	FA	P1	B2
65	GOI PTA Project (Development of Jigmeling Industrial Parks (FIC 3050) and Development of Dhamdum Industrial Parks (FIC 3051) implemented by Department of Industry, Ministry of Industry, Commerce & Employment	Ministry	FIC	FA	P1	A3
66	Flood Warning Services funded by GoI, National Centre for Hydrology and Meteorology	Ministry	PLC	FA	P1	B3

67	Mainstreaming Biodiversity Conservation into the Tourism sector in Bhutan, Department of Tourism, Ministry of Industry, Commerce & Employment	Ministry	PLC	FA	P1	C1
68	Bhutan Power Systems Operator	Autonomous	LC	FA	P2	B2
69	Post Sustainability Support Phase Project funded by Enhanced Integrated Framework, Geneva (5730) Department of Trade, Ministry of Industry, Commerce & Employment	Ministry	PLC	FA	P1	C2

Category	A1	A2	A3	B1	B2	B3	C1	C2	C3	TOTAL
	2	1	3	4	8	13	34	4	2	69
Priority	P1	P2								
	36	33								69
Audit Type	FA	CA								
	69	0								69

iv. Agencies under Social Cluster Division (SoCD)

Sl. No.	Name of Agencies	Agency Type	Account Type	Audit Type	Priority	Category
1	Department of Public Health, Ministry of Health	Ministry	LC	FA	P2	B2
2	Secretariat Services, Ministry of Health	Ministry	LC	FA	P2	C1
3	Department of Health Services, Ministry of Health	Ministry	LC	FA	P2	B2
4	Department of Clinical Services, National Medical Services	Autonomous	LC	FA	P2	B2
5	Department of Medical Products, National Medical Services	Autonomous	LC	FA	P2	B2
6	Department of Biomedical Engineering, National Medical Services	Autonomous	LC	FA	P2	B2
7	Bhutan Food and Drug Authority	Autonomous	LC	FA	P1	B1
8	Bhutan Qualification and Professional Certification Authority	Autonomoud	LC	FA	P1	C1

9	Khesar Gyalpo University of Medical Sciences of Bhutan	Autonomous	LC	FA	P2	C1
10	Bhutan Health Trust Fund, Secretariat	Autonomous	CD	FA	P1	C1
11	Department of School Education, Ministry of Education and Skills Development	Ministry	LC	FA	P2	B1
12	Department of Workforce Planning and Skills Development, Ministry of Education and Skills Development	Ministry	LC	FA	P2	B2
13	Secretariat Services, Ministry of Education and Skills Development including Sherig Endowment Fund	Ministry	LC	FA	P2	C1
14	National Examination Advisory Board	Autonomous	LC	FA	P2	C1
15	Office of the Vice chancellor, Royal University of Bhutan	Autonomous	LC	FA	P2	B3
16	Paro College of Education	Autonomous	LC	FA	P2	B1
17	National Commission for Women and Children, Ministry of Education and Skills Development	Ministry	LC	FA	P2	C1
18	Royal Center for Disease Control	Ministry	LC	FA	P2	C1
19	Technical Training Institute, Thimphu (incl. CD Account)	Ministry	LC	FA	P2	B3
20	Institute for Zorig Chusum (including IDF), Thimphu	Ministry	LC	FA	P2	B3
21	National Land Commission Secretariat including CD	Autonomous	LC	FA	P2	A3
22	Royal Institute of Management, Secretariat	Autonomous	LC	FA	P2	C1
23	Jigme Singye Wangchuck Law College, Paro	Autonomous	LC	FA	P2	C1
24	Bhutan National Legal Institute	Autonomous	LC	FA	P2	C1
25	GFATM Project "Preventing HIV/AIDS, to reduce TB & MDR-TB burden strengthening treatment of PLHIV", Thimphu, Department of Public Health, Ministry of Health	Ministry	PLC	FA	P1	C1
26	GFATM Project "Country Coordination Mechanism (CCM)", Thimphu, Department of Public Health, Ministry of Health	Ministry	PLC	FA	P1	C1
27	Health Sector Development Program, Secretariat, Thimphu, Ministry of Health funded by ADB	Ministry	PLC	FA	P1	B1

28	UNFPA Assistance to Reproductive Health, Ministry of Health	Ministry	PLC	FA	P1	B3
29	UNICEF Assisted Project, Ministry of Health	Ministry	PLC	FA	P1	B3
30	International Assistance, Ministry of Health	Ministry	PLC	FA	P2	B3
31	Directorate of Services, Ministry of Health: Health Flagship Programme	Ministry	PLC	FA	P2	B3
32	ADB funded "Asia Pacific Vaccine Access Facility (Pediatric Pfizer Vaccines)"	Ministry	PLC	FA	P1	C1
33	Construction of 150 Bedded Mother & Child hospital, , Department of Biomedical Engineering, National Medical Services	Ministry	PLC	FA	P1	B1
34	Construction of 65 Bedded Mother & Child Hospital construction, Mongar, Department of Biomedical Engineering, National Medical Services	Ministry	PLC	FA	P2	B1
35	Faculty of Nursing & Public Health, Khesar Gyelpo University of Medical Sciences of Bhutan	Autonomous	PLC	FA	P2	C1
36	Faculty of Traditional Medicine, Khesar Gyelpo University of Medical Sciences of Bhutan	Autonomous	PLC	FA	P2	C1
37	Fleming Fund Project, Department of Health Services, Ministry of Health	Ministry	PLC	FA	P1	C1
38	International Assistance Project, Thimphu implemented by Department of School Education, Ministry of Education & Skills Development	Ministry	PLC	FA	P2	C1
39	Save the Children Assisted Project, Department of School Education, Ministry of Education & Skills Development	Ministry	PLC	FA	P1	C1
40	UNICEF Assisted Project, Thimphu, Ministry of Education & Skills Development	Ministry	PLC	FA	P1	C1
41	National Education Assessment for Bhutan under Save the Children funding, National Examination Advisory Board	Autonomous	PLC	FA	P2	C1
42	2020 Bridge Bhutan Project, funded by KNU, Ministry of Education & Skills Development	Ministry	PLC	FA	P1	C1

43	Construction of JWPTI, Dekiling, Sarpang (FIC 3066) implemented by Department of Workforce Planning and Skills Development, Ministry of Education & Skills Development	Ministry	FIC	FA	P1	B3
44	ADB funded project Grant Number 0596 & BHU-0401 'Skills Training & Education Pathways Upgradation' (FIC 4632, PLC 201.01/2007 & PLC 201.01/2010, implemented by Department of Workforce Planning and Skills Development, Ministry of Education & Skills Development	Ministry	PLC	FA	P1	B2
45	World Bank funded Human Capital Recovery and Resilience Project (HCRRP) implemented by Department of Workforce Planning and Skills Development, Ministry of Education & Skills Development	Ministry	PLC	FA	P1	C1
46	GoI PTA "Critical Skill Development in Economic Sector " implemented by Department of Technical Education, Ministry of Education & Skills Development	Ministry	PLC	FA	P1	C1
47	Construction of Royal Institute of Law (2nd Phase-FIC 3059), JSW School of Law funded by GOI PTA	Autonomous	FIC	FA	P1	B2
48	Development of new Infrastructure at Paro College of Education for quality teaching and learning (FIC 4733) GoI PTA	Autonomous	FIC	FA	P1	C1
49	Procurement of Medical Equipments for JDWNRH GoI PTA FIC 5188	Ministry	FIC	FA	P1	C1
50	Education Flagship Program (ICT) GoI PTA FIC 5183	Ministry	FIC	FA	P2	B3
51	Professional Development for Teachers GoI PTA FIC 4720	Ministry	FIC	FA	P2	C1
52	Undergraduate Scholarship GoI PTA FIC 2950	Ministry	FIC	FA	P2	C1
53	APVAX, ADB funded Procurement Fizer Vaccine	Ministry	PLC	FA	P2	C2
54	COVID_19 Emergency Response and Health Systems Preparedness funded by World Bank(FIC 5243/5768)	Ministry	FIC	FA	P2	C1
55	Department of Education Programs, Ministry of Education & Skills Development	Ministry	LC	FA	P2	B2

56	Gyalpozhing College of Information & Technology, Mongar, Royal Univeristy of Bhutan	Autonomous	LC	FA	P2	B3
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Category	A1	A2	A3	B1	B2	B3	C1	C2	C3	TOTAL
	0	0	1	6	9	10	29	1	0	56
Priority	P1	P2								
	21	35								56
Audit Type	FA	CA								
	56	0								56

v. Agencies under Security Cluster Division (SeCD)

Sl. No.	Name of Agencies	Agency Type	Account Type	Audit Type	Priority	Category
1	Dzongkhag Administration, Gasa including Gewogs	Dzongkhag	LC	FA	P1	A1
2	Dzongkhag Administration, Paro including Gewogs	Dzongkhag	LC	FA	P1	A1
3	Dzongkhag Administration, Thimphu including Dungkhag & Gewogs	Dzongkhag	LC	FA	P1	A1
4	Royal Bhutan Police, Head Quarter including Royal Bhutan Police Division I, Paro; Prison Service Division; and Fire Fighting Services	Armed Force	LC	FA	P1	A1
5	Royal Bhutan Army, Head Quarter, Lungtenphu including Army Wings (9 Wings, 3 Training Centres)	Armed Force	LC	FA	P1	A1
6	Royal Body Guard, Dechencholing	Armed Force	LC	FA	P1	A2
7	The Secretariat, Ministry of Home Affairs	Ministry	LC	FA	P2	C1
8	Department of Law and Order, Ministry of Home Affairs	Ministry	LC	FA	P2	C1
9	Department of Civil Registration and Census, Ministry of Home Affairs	Ministry	LC	FA	P2	C1
10	Department of Immigration including Regional Immigration Office, Paro	Ministry	LC	FA	P2	C1
11	Department of Local Governance and Disaster Management, Ministry of Home Affairs	Ministry	LC	FA	P2	C1

12	Department of Culture and Dzongkha Development including National Library & Archives, Royal Academy of Performing Arts and Hindu Dharma Samudhya	Ministry	LC	FA	P1	A2
13	National Museum of Bhutan, Paro	Ministry	LC	FA	P2	C1
14	Lhakhang Construction Project Rajgir, India	Ministry	LC	FA	P1	C1
15	Ministry of Foreign Affairs and External Trade, Secretariat including Departments	Ministry	LC	FA	P2	A3
16	Dratshang Lhentshog	Autonomous	LC	FA	P2	A2
17	Rabdeys, Choedhey Lhentshog	Autonomous	LC	FA	P2	A1
18	National Commission for Culture and Dzongkha Development	Autonomous	LC	FA	P2	C1
19	Civil Society Organization Authority	NGO	LC	FA	P2	C1
20	Thromde, Thimphu	Autonomous	LC	FA	P1	A1
21	City Bus Service	Autonomous	CD	CA	P2	C1
22	Conservation of Sangchenchoekhor Monastery Project, Department of Culture & Dzongkha Development, Ministry of Home Affairs	Ministry	PLC	FA	P2	C1
23	Strengthening Risk Information and Disaster Resilience in Bhutan Project, Department of Local Governance & Disaster Management, Ministry of Home Affairs, funded by World Bank	Ministry	PLC	FA	P1	C1
24	Local Governance Sustainable Development Program , Department of Local Government & Disaster Management, Ministry of Home Affairs, funded by European Union.	Ministry	PLC	FA	P1	C1
25	Hydromet Services and Disaster Resilience Regional Project (FIC 4513) Department of Local Governance & Disaster Management, Ministry of Home Affairs, funded by World Bank	Ministry	PLC	FA	P1	C1
26	Disaster Management (FIC 5224 & 5603), Department of Local Governance Disaster Management, Ministry of Home Affairs, funded by EU and WFP	Ministry	PLC	FA	P1	B3

27	Drukgyal Dzong Conservation Project, Department of Culture & Dzongkha Development, Ministry of Home Affairs	Ministry	PLC	FA	P1	C1
28	Lingzhi Dzong Construction Project	Project	PLC	FA	P2	B2
29	Religion and Health Project, Choedhey Lhentshog, RGOB Contribution	Autonomous	PLC	FA	P2	C3
30	Army Welfare Sawmill	Armed Force	CD	FA	P2	C1
31	Bhutan Green Transport Project, Thimphu Thromde	Autonomous	LC	FA	P1	C1
32	Expansion of Tango Monastery	Project	PLC	FA	P1	C1
33	Gyalsung National Service	Ministry	LC	FA	P2	A1
34	Dessung Service	Ministry	LC	FA	P2	A1
35	HM Secretariat, Council for Religious Affairs	Autonomous	LC	FA	P2	C3

Category	A1	A2	A3	B1	B2	B3	C1	C2	C3	TOTAL
	9	3	1	0	1	1	18	0	2	35
Priority	P1	P2								
	16	19								35
Audit Type	FA	CA								
	34	1								35

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

Sl. No.	Name of Agencies	Agency Type	Account Type	Audit Type	Priority	Category
1	Dzongkhag Administration, Bumthang, including Gewongs	Dzongkhag	LC	FA	P1	A1
2	Divisional Forest Office, Bumthang, Department of Forests and Park Services, Ministry of Energy and Natural Resources	Ministry	LC	FA	P2	B2

3	National Development Centre for Animal Nutrition, Bumthang	Ministry	LC	FA	P2	C1
4	National Equine Centre, Bumthang	Ministry	LC	FA	P2	C2
5	National Sheep Centre, Bumthang	Ministry	LC	FA	P2	C2
6	National Livestock Research Center, Bumthang	Ministry	LC	FA	P1	C1
7	Phrumsengla National Park, Ura, Bumthang	Ministry	LC	FA	P2	C1
8	Wangchuck Centennial National Park, Bumthang	Ministry	LC	FA	P2	C1
9	Ugyen Wangchuck Institute for Forest Rerearch & Training, Lamegonpa, Bumthang	Ministry	LC	FA	P1	C1
10	Dzongkhag Court, Bumthang	Judiciary	LC	FA	P2	C1
11	Technical Training Institute, Chumey, Bumthang	Ministry	LC	FA	P2	C1
12	Brown Swiss Cattle Farm, Bumthang	Ministry	LC	FA	P2	C3
13	Regional Revenue & Customs Office, Bumthang, Department of Revenue & Customs, Ministry of Finance	Ministry	LC	FA	P1	B3
14	Dzongkhag Administration, Trongsa including Gewogs	Dzongkhag	LC	FA	P1	A1
15	Royal Heritage Museum, Ta Dzong, Trongsa	Ministry	LC	FA	P2	C3
16	Jigme Singye Wangchuck National Park, Tshangkha, Trongsa	Ministry	LC	FA	P2	B2
17	Regional Office of Industry, Commerce & Employment, Trongsa Ministry of Industry, Commerce, and Employment	Ministry	LC	FA	P2	C3
18	Regional Office, Trongsa, Department of Surface Transport, Ministry of Infrastructure and Transport	Ministry	LC	FA	P1	A2
19	Dzongkhag Court, Trongsa	Judiciary	LC	FA	P2	C1
20	College of Language & Cultural Studies, Taktse, Trongsa	Autonomous	LC	FA	P2	B3
21	Dzongkhag Administration, Mongar including Dungkhag & Gewogs	Dzongkhag	LC	FA	P1	A1

22	Divisional Forest Office, Mongar, Department of Forests and Park Services, Ministry of Energy and Natural Resources	Ministry	LC	FA	P2	B2
23	Renewable Natural Resources Research & Development Centre, Wengkhar, Mongar	Ministry	LC	FA	P1	C1
24	Commercial Agriculture CARLEP Project, Wengkhar including Regional Office, Khangma, and implementing agencies of Lhuntse, Mongar, P/gatshel, Sjongkhar, Trashigang, and T/Yangtse Dzongkhag	Ministry	PLC	FA	P1	A1
25	Regional Pig & Poultry Breeding Centre, Lingmethang, Mongar	Ministry	LC	FA	P2	C2
26	Regional Agriculture and Marketing Co-operatives	Ministry	LC	FA	P2	C2
27	Eastern Regional Referral Hospital, Mongar	Ministry	LC	FA	P2	B2
28	Regional Office of Industry, Commerce & Employment, Mongar, Ministry of Industry, Commerce, and Employment	Ministry	LC	FA	P2	C2
29	Regional Office, Lingmethang, Department of Surface Transport, Ministry of Infrastructure and Transport	Ministry	LC	FA	P1	A2
30	Regional Revenue & Customs Office, Mongar, Department of Revenue and Customs, Ministry of Finance	Ministry	LC	FA	P1	B1
31	Royal Court of Justice, Mongar	Judiciary	LC	FA	P2	C1
32	Royal Court of Justice, Werringla	Judiciary	LC	FA	P2	C1
33	Regional Office, Mongar including Base offices in Lhuentse, Trashigang and Trashigang, Bhutan Construction and Transport Authority, Ministry of Infrastructure and Transport	Ministry	LC	FA	P2	B3
34	Dzongkhag Administration, Lhuentse including Gewogs	Dzongkhag	LC	FA	P1	A1
35	Dzongkhag Court, Lhuentse	Judiciary	LC	FA	P2	C1
36	Tangsibji Hydro Energy Limited, Trongsa	Corporation	CD	CA	P1	A1

37	Kurichu Hydropower Plant, Gyelpozhing, Mongar	Corporation	CD	CA	P1	B3
38	Natural Resources Development Corporation Limited(NRDCL), Zhongar, Mongar	Corporation	CD	FA	P2	B3
39	Electricity Services Division, Mongar, Bhutan Power Corporation Limited	Corporation	CD	CA	P2	C1
40	Electricity Services Division, Bumthang, Bhutan Power Corporation Limited	Corporation	CD	CA	P2	C1
41	Electricity Services Division, Lhuentse, Bhutan Power Corporation Limited	Corporation	CD	CA	P2	C1
42	Electricity Services Division, Trongsa, Bhutan Power Corporation Limited	Corporation	CD	CA	P2	C1
43	Electricity Service Division, Zhemgang, Bhutan Power Corporation Limited	Corporation	CD	CA	P2	C2
44	Natural Resources Development Corporation Limited, Jakar , Bumthang including Gelephu Branch Office	Corporation	CD	CA	P2	B3
45	Royal Bhutan Police, Division VII, Trongsa	Ministry	LC	FA	P2	C1
46	Royal Bhutan Police, Division X, Monggar	Ministry	LC	FA	P2	C1
47	Royal Bhutan Police, Division XIII, Bumthang	Ministry	LC	FA	P2	C1
48	Yungichhu Hydropower Project located in Silibi, Maedtsho Gewog, Lhuntse	Corporation	CD	CA	P2	B3
49	Burgangchhu Hydropower Project located in Buli, Nangkor Gewog, Zhemgang	Corporation	CD	CA	P2	B3
50	Development Infrastructure at College of Language and Culture Studies for Quality Teaching and Learning.	Autonomous	PLC	FA	P2	C1
51	Dzongkhag Administration, Zhemgang including Dungkhag & Gewogs	Dzongkhag	LC	FA	P1	A1
52	Divisional Forest Office, Zhemgang, Department of Forests & Park Services, Ministry of Energy & Natural Resources	Ministry	LC	FA	P2	B2
53	Regional Office, Tingtibi, Department of Surface Transport, Ministry of Infrastructure and Transport	Ministry	LC	FA	P1	A2
54	Drungkhag Court, Panbang	Judiciary	LC	FA	P2	C1

55	Dzongkhag Court, Zhemgang	Judiciary	LC	FA	P2	C1
56	Mangdechhu Hydropwer Plant	Hydroelectric	CD	CA	P1	A1
57	Native Poultry and Heifer Breeding Centre, Sertsam, Lhuntse	Ministry	LC	FA	P2	C2

Category	A1	A2	A3	B1	B2	B3	C1	C2	C3	TOTAL
	8	3	0	1	5	8	22	7	3	57
Priority	P1	P2								
	17	40								57
Audit Type	FA	CA								
	46	11								57

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

Sl. No.	Name of Agencies	Agency Type	Account Type	Audit Type	Priority	Category
1	Dzongkhag Administration, Chhukha including Dungkha & Gewogs	Dzongkhag	LC	FA	P1	A1
2	Dzongkhag Administration, Haa including Dungkha & Gwwogs	Dzongkhag	LC	FA	P1	A1
3	Dzongkhag Court, Haa	Judiciary	LC	FA	P2	C1
4	Drungkhag Court, Sombaykha	Judiciary	LC	FA	P2	C1
5	Dzongkhag Administration, Samtse including Dungkha & Gewogs	Dzongkhag	LC	FA	P1	A1
6	Resurfacing of Samtse-Tashicholing-Tendruk road (73kms). GoI PTA (FIC 5178), Department of Surface Transport, Ministry of Infrastructure & Transport	Ministry	PLC	FA	P1	C2
7	SASEC Transport Trade Facilitation & Logistic Project (G-0492), Thromde	Project	PLC	FA	P1	C1
8	Regional Revenue & Customs Office, Phuentsholing, Department of Revenue & Customs, Ministry of Finance	Ministry	LC	FA	P2	A1

9	Regional Revenue & Customs Office, Samtse including checkpoints at Samtse, Gomtu, Bindu, and Jitti, Department of Revenue & Customs, Ministry of Finance	Ministry	LC	FA	P2	B1
10	Regional Office, Phuentsholing including Base Offices in Gedu, Tsimasham and Samtse, Bhutan Construction and Transport Authority, Ministry of Infrastructure & Transport	Ministry	LC	FA	P2	B1
11	Regional Central Stores, Phuentsholing, Department of Surface Transport, Ministry of Infrastructure & Transport	Ministry	LC	FA	P2	C2
12	Regional Office, Phuentsholing , Gedu and Samtse, Department of Surface Transport, Ministry of Infrastructure & Transport	Ministry	LC	FA	P1	A2
13	Development of New Infrastructure at Gaeddu College of Business Studies for quality teaching and learning	Projectc	PLC	FA	P1	C1
14	Thromde , Phuentsholing including Revenue, CD account & Education Subsidy	Autonomous	LC	FA	P1	A1
15	SASEC Transport, Trade Facilitation and Logistic Project ADB (Loan), SASEC Project,Phuentsoling, Department of Surface Transport, Ministry of Infrastructure & Transport	Ministry	PLC	FA	P1	B3
16	SASEC Road Connectivity Project (Loan). Implemented by Thromde, Phuntsholing. ADB funded	Ministry	PLC	FA	P1	C1
17	General Hospital, Phuentshoing	Ministry	LC	FA	P2	B2
18	Medical Stores and Distribution Division, Phuentsholing	Ministry	LC	FA	P2	C1
19	Regional Office of Industry, Commerce and Employment, Phuentsholing, Ministry of Industry, Commerce, and Employment	Ministry	LC	FA	P2	C2
20	Divisional Forest Office, Gedu including Range Offices Phuentsholing,Gedu & Tshimasham, Department of Forest and Park Services, Ministry of Energy & Natural Resources	Ministry	LC	FA	P2	B2

21	Divisional Forest Office, Samtse including Range Offices at Samtse, Dophuchen & Tashichholing, Department of Forest and Park Services, Ministry of Energy & Natural Resources	Ministry	LC	FA	P2	B2
22	Livestock Central Store, Phuentsholing, Ministry of Agriculture & Livestock	Ministry	LC	FA	P2	C2
23	Thromde Veterinary Hospital and Satellite Labrotary, Phuentsholing (TVHSL)	Ministry	LC	FA	P2	B3
24	Regional Cattle Breeding Centre, Wangkha, Chhukha	Ministry	LC	FA	P2	C2
25	Regional Immigration Office, Phuentshoing, Department of Immigration, Ministry of Home Affairs	Ministry	LC	FA	P2	B3
26	Regional Immigration Office, Samtse, Department of Immigration, Ministry of Home Affairs	Ministry	LC	FA	P2	B3
27	College of Science and Technology, Rinchending, Phuentsholing	Autonomous	LC	FA	P2	B3
28	Development of new Infrastructure and Teaching Learning resources at College of Science and Technology. GoI PTA (FIC 4737)	Autonomous	PLC	FA	P1	C3
29	Gaeddu College of Business Studies	Autonomous	LC	FA	P2	B3
30	Samtse College of Education	Autonomous	LC	FA	P2	B3
31	Dungkhag Court, Phuentsholing	Judiciary	LC	FA	P2	C1
32	Dungkhag Court, Tashichhoeling	Judiciary	LC	FA	P2	C1
33	Dungkhag Court, Dophuchen	Judiciary	LC	FA	P2	C1
34	Dzongkhag Court, Chhukha	Judiciary	LC	FA	P2	C1
35	Dzongkhag Court, Samtse	Judiciary	LC	FA	P2	C1
36	Royal Institute for Governance & Strategic Studies, Phuentsholing	Autonomous	CD	FA	P2	C1
37	Electricity Service Division, Phuentsholing, Bhutan Power Corporation Limited	Corporation	CD	CA	P2	C1
38	Electricity Service Division, Samtse, Bhutan Power Corporation Limited	Corporation	CD	CA	P2	C1
39	Electricity Service Division, Haa, Bhutan Power Corporation Limited	Corporation	CD	CA	P2	C1
40	Transmission Operation and Maintenance Section, Phuentsholing, Bhutan Power Corporation Limited	Corporation	CD	CA	P2	C1

41	Central Stores Division, Phuentsholing, Bhutan Power Corporation Limited	Corporation	CD	CA	P2	C1
42	Construction Project Office, Phuentsholing, Bhutan Power Corporation Limited	Corporation	CD	CA	P2	C1
43	Construction Project Office, Samtse, Bhutan Power Corporation Limited	Corporation	CD	CA	P2	C1
44	Material Management Division, Phuentsholing, Druk Green Power Corporation Limited	Corporation	CD	CA	P2	C1
45	Tala Hydro Power Plant	Corporation	CD	CA	P1	A3
46	Chhukha Hydropower Plant	Corporation	CD	CA	P1	A3
47	Food Corporation of Bhutan Limited, Phuentsholing including Regional Offices, Thimphu, Gelephu & Samdrupjongkhar; Bulk P/Ling, S/Jongkhar & Gelephu; and all Depots	Corporation	CD	CA	P1	A1
48	Penden Cement Authority Limited including Depot, Phuentsholing	Corporation	CD	CA	P1	A1
49	Bhutan Board Products Limited, including Tala Factory & Bhutan Board Products Limited, Thimphu	Corporation	CD	CA	P1	A1
50	Army Welfare Project, Distillery including Bonded Ware House and Card Board Factory, Samtse	Corporation	CD	CA	P1	A2
51	State Mining Corporation Limited, Samtse	Corporation	CD	CA	P2	B3
52	Bhutan Lottery Limited, Phuentsholing	Corporation	CD	CA	P2	C1
53	Bhutan Ferro Alloys Limited, Phuentsholing	Corporation	CD	CA	P2	A1
54	Natural Resource Development Corporation Limited, Regional Office, Phuentsholing including offices at Gedu & Samtse	Corporation	CD	CA	P2	B3
55	Royal Bhutan Police, Division III, Phuentsholing	Ministry	LC	FA	P2	C1
56	Royal Bhutan Police, Division IV, Samtse	Ministry	LC	FA	P2	C1
57	Special Reserve Police Force (SRPF), Royal Bhutan Police, Tashi Gatshel, Chhukha	Ministry	LC	FA	P2	C1
58	Explosive Management Division: Expenditure Management (RBP), Phuentsholing	Ministry	LC	FA	P1	C1

59	Jigme Khesar Strict Nature Reserve, Haa, Department of Forest and Park Services, Ministry of Energy & Natural Resources	Ministry	LC	FA	P2	C1
60	Suchhu Hydropower Project located in Shaba, Sangbaykha Gewog, Haa	Corporation	CD	CA	P1	B1
61	National Centre for Reverine & Lake Fishries, Haa	Ministry	LC	FA	P2	C1

Category	A1	A2	A3	B1	B2	B3	C1	C2	C3	TOTAL
	9	2	2	3	3	9	27	5	1	61
Priority	P1	P2								
	19	42								61
Audit Type	FA	CA								
	42	19								61

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

Sl. No.	Name of Agencies	Agency Type	Account Type	Audit Type	Priority	Category
1	Dzongkhag Administration, Trashigang including Dungkhas & Gewogs	Dzongkhag	LC	FA	P1	A1
2	Regional Office, Trashigang, Department of Surface Transport, Ministry of Infrastructure and Transport	Ministry	LC	FA	P1	A2
3	Divisional Forest Office, Trashigang, Department of Forests and Park Services, Ministry of Energy and Natural Resources	Ministry	LC	FA	P2	B2
4	Dzongkhag Court, Trashigang	Judiciary	LC	FA	P2	C1
5	Drungkhag Court, Wamrong	Judiciary	LC	FA	P2	C1
6	Drungkhag Court, Thrimshing	Judiciary	LC	FA	P2	C1
7	Drungkhag Court, Sakteng	Judiciary	LC	FA	P2	C1

8	Kouphuku International Dairy Corporation, Chenari, Trashigang	Corporation	LC/CD	CA	P2	C1
9	Electricity Services Division, Trashigang Bhutan Power Corporation Limited	Corporation	LC/CD	CA	P2	C1
10	Sherubtse College, Kanglung, Royal University of Bhutan	Autonomous	CD	FA	P2	B3
11	Royal Bhutan Police, Division IX Trashigang	Ministry	LC	FA	P2	C1
12	Sakteng Wildlife Sanctuary, Trashigang, Department of Forests and Park Services, Ministry of Energy and Natural Resources	Ministry	LC	FA	P2	C1
13	National Handloom Development Centre, Khaling, Trashigang	NGO	LC/CD	CA	P2	C1
14	Regional Nublang Breeding Center, Tashiyangphu, Wamrong, Trashigang	Ministry	LC	FA	P2	C2
15	Regional Veterinary Laboratory Centre, Khangma, Trashigang	Ministry	LC	FA	P2	B3
16	Technical Training Institute, Rangjung, Trashigang, Department of Workforce Planning and Skills Development, Ministry of Education and Skills Development	Ministry	LC	FA	P2	C1
17	Dzongkhag Administration, Pemagatshel including Dungkhag & Gewogs	Dzongkhag	LC	FA	P1	A1
18	Divisional Forest Office, Pemagatshel, Department of Forests and Park Services, Ministry of Energy and Natural Resources	Ministry	LC	FA	P2	B2
19	Dzongkhag Court, Pemagatshel	Judiciary	LC	FA	P2	C1
20	Drungkhag Court, Nganglam	Judiciary	LC	FA	P2	C1
21	Dungsam Cement Corporation Limited, Nganglam	Corporation	LC/CD	CA	P1	A1
22	Dungsam Polymer Ltd, Nanglam	Corporation	LC/CD	CA	P2	B3
23	Electricity Supply Division, Pemagatshel, Bhutan Power Corporation Limited	Corporation	LC/CD	CA	P2	C1
24	Dzongkhag Administration, Samdrup Jongkhar including Dungkhags & Gewogs	Dzongkhag	LC	FA	P1	A1
25	Regional Office, Samdrup Jongkhar, including base offices, Bhutan Construction and Transport Authority, Ministry of Infrastructure and Transport	Ministry	LC	FA	P2	B2

26	Regional Revenue and Customs Office, Samdrup Jongkhar, Department of Revenue & Custom, Ministry of Finance	Ministry	LC	FA	P2	B1
27	Regional Immigration Office, Samdrup Jongkhar, Department of Immigration, Ministry of Home Affairs	Ministry	LC	FA	P2	B3
28	Regional Office, Samdrup Jongkhar, Department of Surface Transport, Ministry of Infrastructure and Transport	Ministry	LC	FA	P2	A2
29	Regional Mithun Breeding Farm, Arong, Department of Livestock, Ministry of Agriculture & Livestock	Ministry	LC	FA	P2	C2
30	Regional Centre for Aquaculture, , Samdrupcholing, Department of Livestock, Ministry of Agriculture & Livestock	Ministry	LC	FA	P2	C2
31	Regional Office of Industry, Commerce and Employment, Samdrupjongkhar, Ministry of Industry, Commerce, and Employment	Ministry	LC	FA	P2	C2
32	Thromde , Samdrup Jongkhar	Autonomous	LC	FA	P1	A1
33	Divisional Forest Office, Samdrup Jonkhar, Department of Forests and Park Services, Ministry of Energy and Natural Resources	Ministry	LC	FA	P2	B2
34	Dzongkhag Court, Samdrup Jongkhar	Judiciary	LC	FA	P2	C1
35	Drungkhag Court, Jomotshangkha	Judiciary	LC	FA	P2	C1
36	Drungkhag Court, Samdrup Choling	Judiciary	LC	FA	P2	C1
37	Jomotshangkha Wildlife Sanctuary, Samdrup Jongkhar, Department of Forests and Park Services, Ministry of Energy and Natural Resources	Ministry	LC	FA	P2	C1
38	Electricity Services Division, Samdrup Jongkhar, Bhutan Power Corporation Limited	Corporation	LC/CD	CA	P2	C1
39	Transmission Operation and Maintenance Division, Deothang, Bhutan Power Corporation Limited	Corporation	LC/CD	CA	P2	C1
40	Jigme Namgyel Engineering College, Deothang, Royal University of Bhutan	Autonomous	LC/CD	FA	P2	B3
41	Royal Bhutan Police, Division VIII, Samdrupjongkhar including Royal Bhutan Police, Pemagatshel	Ministry	LC	FA	P2	C1

42	Azista Bhutan Healthcare Limited (ABHL), Motanga Industrial Park, Druk Holding and Investments Limited (DHI), Samdrup Jongkhar	Corporation	LC/CD	CA	P1	A3
43	Druk Metallurgy Limited (DML), Druk Holding and Investments Limited (DHI), Motanga Industrial Park, Samdrup Jongkhar	Corporation	LC/CD	CA	P1	B2
44	Improvement of Puili Road, Dewathang, FIC 5416	Ministry	PLC	FA	P1	C1
45	Dzongkhag Administration, Trashiyangtse including Gewogs	Dzongkhag	LC	FA	P1	A1
46	Bumdhelung Wildlife Sanctuary, Trashiyangtse, Department of Forests and Park Services, Ministry of Energy and Natural Resources	Ministry	LC	FA	P2	C1
47	College of Zorigchusum, Trashiyangtse, Department of Workforce Planning and Skills Development, Ministry of Education and Skills Development	Ministry	LC/CD	FA	P2	B3
48	Dzongkhag Court, Tashiyangtse	Judiciary	LC	FA	P2	C1
49	Electricity Services Division, Trashiyangtse, Bhutan Power Corporation Limited	Corporation	LC/CD	CA	P2	C1
50	Royal Bhutan Police, Division XIV, Trashiyangtse	Ministry	LC	FA	P2	C1
51	Kholongchhu Hydro Energy Ltd., Doksum, Trashiyangtse	Corporation	LC/CD	CA	P1	A1
52	Rigsum Goenpa Restoration Project, Trashiyangtse, Department of Culture and Dzongkha Development, Ministry of Home Affairs	Ministry	PLC	FA	P2	A1

Category	A1	A2	A3	B1	B2	B3	C1	C2	C3	TOTAL
	8	2	1	1	5	6	25	4	0	52
Priority	P1	P2								
	11	41								52
Audit Type	FA	CA								
	40	12								52

ix. Agencies under the Office of Assistant Auditor General (OAG), Tsirang

Sl. No.	Name of Agencies	Agency Type	Account Type	Audit Type	Priority	Category
1	Dzongkhag Administration, Tsirang including Gewogs	Dzongkhag	LC	FA	P1	A1
2	Dzongkhag Court, Tsirang	Judiciary	LC	FA	P2	C2
3	Divisional Forest Office, Tsirang, Department of Forests and Park Services, Ministry of Energy and Natural Resources	Ministry	LC	FA	P2	B2
4	Electricity Services Division, Tsirang including 400 KV Project, Bhutan Power Corporation Limited	Corporation	CD	CA	P2	C1
5	Royal Bhutan Police, Division VI, Tsirang	Ministry	LC	FA	P1	C1
6	Dzongkhag Administration, Punakha including Gewogs	Dzongkhag	LC	FA	P1	A1
7	Divisional Forest Office, Punakha, Department of Forests and Park Services, Ministry of Energy and Natural Resources	Ministry	LC	FA	P2	B2
8	Regional Office, Lobesa, Department of Surface Transport, Ministry of Infrastructure and Transport	Ministry	LC	FA	P1	A2
9	College of Natural Resources, Lobesa, Punakha	Autonomous	CD	FA	P1	B3
10	Development of Infrastructure and Teaching at College of Natural Resources, Lobesa, Punakha	Autonomous	PLC	FA	P1	C1
11	Technical Training Institute, Khuruthang, Department of Workforce Planning and Skills Development, Ministry of Education and Skills Development	Ministry	LC	FA	P2	C1
12	Dzongkhag Court, Punakha	Judiciary	LC	FA	P2	C2
13	Electricity Services Division, Punakha, Bhutan Power Corporation Limited	Corporation	CD	CA	P2	C1
14	Royal Bhutan Police, Division II, Punakha	Ministry	LC	FA	P1	C1
15	Dzongkhag Administration, Wangdue Phodrang including Gewogs	Dzongkhag	LC	FA	P1	A1
16	Agriculture Research Development Centre, Bajothang, Wangdue Phodrang, Department of Agriculture, Ministry of Agriculture and Livestock	Ministry	LC	FA	P2	C1

17	Technical Training Institute, Samthang, Wangdue Phodrang, Department of Workforce Planning and Skills Development, Ministry of Education and Skills Development	Ministry	LC	FA	P2	C1
18	Dzongkhag Court, Wangdue Phodrang	Judiciary	LC	FA	P2	C2
19	Basochu Hydro Power Plant, Rurichu, Wangdue Phodrang	Corporation	CD	CA	P2	B3
20	Electricity Services Division, Wangdue Phodrang, Bhutan Power Corporation Limited	Corporation	CD	CA	P2	C1
21	Natural Resources Development Corporation Limited, Wangdue Phodrang	Corporation	CD	CA	P2	B3
22	Royal Bhutan Police, Division XII, Wangdue Phodrang	Ministry	LC	FA	P1	C1
23	Dzongkhag Administration, Sarpang including Dungkhag & Gewogs	Dzongkhag	LC	FA	P1	A1
24	Regional Immigration Office, Gelephu, Department of Immigration, Ministry of Home and Cultural Affairs	Ministry	LC	FA	P2	B3
25	Divisional Forest Office, Sarpang including Ensuring Tiger Protection beyond Protected Areas funded by WWF Bhutan Department of Forests and Park Services, Ministry of Energy and Natural Resources	Ministry	LC	FA	P2	B2
26	Central Regional Referral Hospital, Gelephu	Ministry	LC	FA	P2	B2
27	Regional Office, Gelephu including Base Offices in Bumthang, Dagana, Sarpang, Trongsa, Tsirang and Zhemgang, Bhutan Construction & Transport Authority, Ministry of Infrastructure and Transport	Ministry	LC	FA	P2	B1
28	National Poultry Research and Development Centre, Gakidling, Sarpang, Department of Livestock, Ministry of Agriculture and Livestock	Ministry	LC	FA	P2	C1
29	Thromde, Gelephu, Sarpang	Autonomous	LC	FA	P1	A1
30	Regional Revenue & Customs Office, Gelephu, Department of Revenue and Customs, Ministry of Finance	Ministry	LC	FA	P1	A3
31	Sarpang Dzong Construction Project, Sarpang	Ministry	PLC	FA	P1	A1
32	Vector Borne Disease Control Program, Gelephu, Department of Public Health, Ministry of Health	Ministry	LC	FA	P1	B3

33	Acceleration towards achieving zero indigenous Malaria in Bhutan, Gelephu, GFATM Project, Sarpang Department of Public Health, Ministry of Health	Ministry	PLC	FA	P1	C2
34	Vector Borne Disease Control Program, GoI-PTA, FIC 4723, Sarpang, Department of Public Health, Ministry of Health	Ministry	PLC	FA	P1	C3
35	Agriculture Research Development Centre, Samtenling, Sarpang, Department of Agriculture, Ministry of Agriculture and Livestock (MoAL)	Ministry	LC	FA	P1	C1
36	Royal Manas National Park, Gelephu, Department of Forests and Park Services, Ministry of Energy and Natural Resources	Ministry	LC	FA	P1	B3
37	Phibsoo Wildlife Sanctuary, Singye, Sarpang, Department of Forests and Park Services, Ministry of Energy and Natural Resources	Ministry	LC	FA	P1	C1
38	Regional Office, Sarpang, Department of Surface Transport, Ministry of Infrastructure and Transport	Ministry	LC	FA	P1	A2
39	Regional Office of Industry, Commerce and Employment, Gelephu, Ministry of Industry, Commerce, and Employment	Ministry	LC	FA	P2	C2
40	National Piggery Development Centre, Gelephu, DoL, Ministry of Agriculture and Livestock	Ministry	LC	FA	P2	C2
41	National Research & Development Centre for Aquaculture, Gelephu, Ministry of Agriculture and Livestock	Ministry	LC	FA	P2	C2
42	Jigme Wangchuk Power Training Institute (Dekiling), Sarpang Department of Workforce Planning and Skills Development, Ministry of Education and Skills Development	Ministry	LC	FA	P2	C1
43	Dzongkhag Court, Sarpang	Judiciary	LC	FA	P2	C2
44	Drungkhag Court, Gelephu	Judiciary	LC	FA	P2	C2
45	Regional Agriculture Marketing Cooperative Office, Gelephu, Department of Agricultural Marketing & Cooperatives, Ministry of Agriculture and Livestock	Ministry	LC	FA	P2	C2

46	Electricity Service Division, Gelephu, Bhutan Power Corporation Limited	Corporation	CD	CA	P2	C1
47	Transmission Operation and Maintenance Division, Gelephu, Bhutan Power Corporation Limited	Corporation	CD	CA	P2	C1
48	Regional Stores Division, Pelrithang, Sarpang, Bhutan Power Corporation Limited	Corporation	CD	CA	P2	C1
49	Construction Project Office, Taraythang, Pelrithang, Sarpang, Bhutan Power Corporation Limited	Corporation	CD	CA	P2	C1
50	Bhutan Hydropower Services Limited, Sarpang	Corporation	CD	CA	P2	B2
51	Corporate Office of Druk Hydro Energy Limited, Jigmeling, Dekiling Gewog, Sarpang	Corporation	CD	CA	P1	B1
52	Army Welfare Project, Gelephu, Sarpang	Autonomous	CD	FA	P1	A2
53	Army Welfare Project, Gelephu	Autonomous	CD	FA	P2	C1
54	Bhutan Centennial Distillery, Bhur, Sarpang	Autonomous	CD	FA	P2	C1
55	Royal Bhutan Police, Division V, Sarpang	Ministry	LC	FA	P1	C1
56	Police Training Institute, Royal Bhutan Police, Jigmeling, Sarpang	Ministry	LC	FA	P1	C1
57	Natural Resources Development Corporation Limited (NRDCL) Gelephu, Sarpang	Corporation	CD	CA	P2	B3
58	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, Department of Forests and Park Services, Ministry of Energy and Natural Resources	Ministry	PLC	FA	P1	C2
59	Dzongkhag Administration, Dagana including Dungkhag & Gewogs	Dzongkhag	LC	FA	P1	A1
60	Divisional Forest Office, Department of Forests and Park Services, Dagapela, Dagana, Ministry of Energy and Natural Resources	Ministry	LC	FA	P2	B2
61	ORIO Project, Dagapela, Department of Surface Transport, Ministry of Infrastructure & Transport	Ministry	PLC	FA	P1	C2
62	Dzongkhag Court, Dagana	Judiciary	LC	FA	P2	C2
63	Drungkhag Court, Lhamoyzingkha	Judiciary	LC	FA	P2	C2

64	Electricity Services Division,Dagapela, Dagana, Bhutan Power Corporation Limited	Corporation	CD	CA	P2	C1
65	Dagachu Hydro Power Corporation, Dagapela, Dagana	Corporation	CD	CA	P2	B3
66	Improvement of Sunkosh - Dagapela Highway (45.5 KM). GoI PTA [FIC 5176], Dagana	Ministry	PLC	FA	P1	C3
67	Bhutan Tiger Centre, Sarpang	Ministry	LC	FA	P1	C3
68	National Highland Development Centre, Bumthang	Ministry	LC	FA	P2	C1

Category	A1	A2	A3	B1	B2	B3	C1	C2	C3	TOTAL
	7	3	1	2	6	8	24	14	3	68
Priority	P1	P2								
	29	39								68
Audit Type	FA	CA								
	54	14								68

x. Centralized Audits

Sl. No.	Name of Agency	Agency Group	Account Type	Audit Type
EMBASSIES, CONSULATE OFFICES AND OTHERS				
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
7	Permanent Mission of Bhutan, Geneva	Ministry	LC	FA

Sl. No.	Name of Agency	Agency Group	Account Type	Audit Type
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	Ministry		
11	Dorjiden Monastery, Gaya, Bihar	Autonomous	Others	FA
LIAISON OFFICES				
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
DRUKAIR STATION OFFICE				
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

xi. Statutory Audits

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

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

xii. 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

Sl. No.	Name of Agency	Agency Group	Account Type	Audit Type
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

Sl. No.	Name of Agency	Agency Group	Account Type	Audit Type
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	Gyalyum 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

Sl. No.	Name of Agency	Agency Group	Account Type	Audit Type
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

Sl. No.	Name of Agency	Agency Group	Account Type	Audit Type
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	Phuntsho 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

Sl. No.	Name of Agency	Agency Group	Account Type	Audit Type
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

Sl. No.	Name of Agency	Agency Group	Account Type	Audit Type
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

Sl. No.	Name of Agency	Agency Group	Account Type	Audit Type
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

