



OPERATIONAL PLAN

2023-2024

In fulfilment of the Strategic Intent of RAA

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

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Royal Audit Authority

Kawangjansa, Thimphu, Bhutan,

PO Box: 191

Phone: +975(02)322111

www.bhutanaudit.gov.bt



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

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

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ROYAL AUDIT AUTHORITY

Bhutan Integrity House

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



FOREWORD

With the aim of ultimately achieving the strategic goals and objectives of the Strategic Plan 2020-25, it is necessary to develop and implement annual operational plans. Therefore, drawing from the implementation matrix of the Strategic Plan, an integrated and detailed Operational Plan (OP) 2023-2024 has been developed. The OP sets out prioritized activities based on its importance and is expected to contribute in the achievement of the strategic intent. The plan will facilitate RAA to systematically implement its annual plans and programmes by maintaining quality, timeliness and cost efficiency. It will serve as the key information document on the operations of RAA to both internal and external stakeholders.

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

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

Tashi Delek

(Tashi)

Auditor General

"Every individual must strive to be principled. And individuals in positions of responsibility must even strive harder."
- His Majesty the King Jigme Khesar Namgyel Wangchuck

P.O. Box: 191 | Kawangjangsa | Thimphu | Bhutan | Tel: +975-2-322111

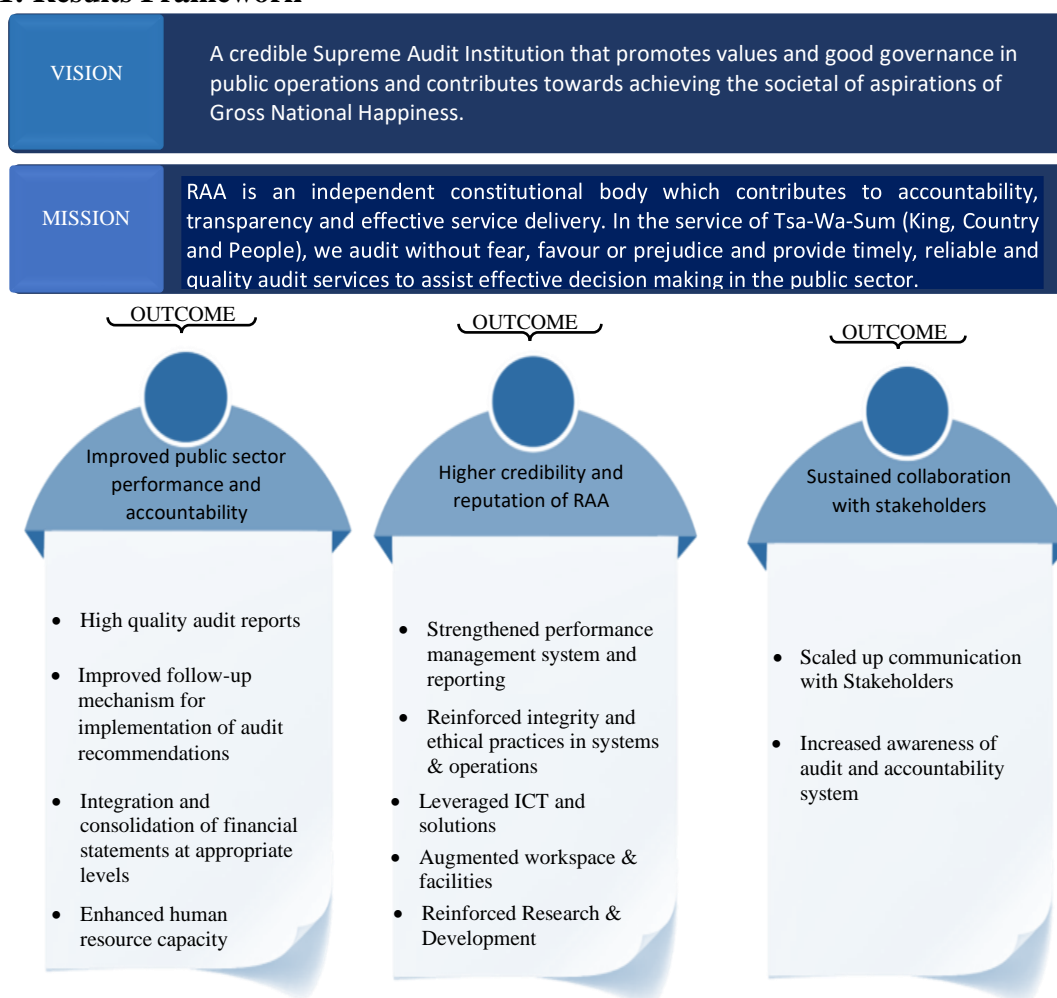
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1. INTRODUCTION

The RAA's annual operational plans are drawn from the Implementation Matrix of the Strategic Plan (SP) 2020-2025. The Operational Plan (OP) 2023-2024 is the fourth annual plan of the five-year strategic plan. It consists of host of prioritized activities linked to the results framework of SP, with detailed timeline and responsibility delegations for implementation. Implementation of the OP is expected to contribute to achievement of strategic intents.

The OP is aligned to other important strategies such as Human Resource (HR) Strategy, Annual Audit Schedule (AAS) 2023-2024, Annual Work Plan (AWP), and integrated with Information Technology (IT) Strategy and Stakeholder Engagement Strategy (SES) 2018-2023.

Table 1: Results Framework



A total of around 33 major activities will be implemented under 11 outputs. The detailed plan is OP2023-2024 Activities Matrix as Annexure I and AAS 2023-2024 as Annexure II.

The plan will be implemented with a total approved budget of Nu. 184.065 million comprising Nu. 134.175 million for Mandatory Expenses, Nu. 35.090 million for Controllable Expenses and Nu 14.800 million for Capital Budget. A total of 231 employees of the organization, with 133 field and 98 non-field staffs will be involved to successfully implement the plan.

2. IMPLEMENTATION AND REPORTING

The OP 2023-2024 will be translated to Annual Performance Agreements/Commitments of individuals, team leaders, division chiefs and department heads in line with the responsibilities delegated for implementation of the plan. The Annual Performance Agreements/Commitments will be monitored and reported on a regular basis in Audit Information Management System (AIMS) and MaX system of the RCSC.

2.1 Monitoring Plan

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

2.2 Reporting Plan

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

Table 2: Reporting schedule

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

2.3. Annual Performance Report

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

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

ANNEXURE I: OP 2023-2024 Activities Matrix

Annual Operational Plan 2023-2024				
ACTIVITY	SUB-ACTIVITY		TARGET DATE	RESPONSIBLE
OUTCOME 1: IMPROVED PUBLIC SECTOR PERFORMANCE AND ACCOUNTABILITY				
OUTPUT 1.1: HIGH QUALITY AUDIT REPORTS				
1. Prepare Annual Plan	1.1	Obtain list of donors funded projects for annual audit schedule 2024-25	1st March 2024	PPD
	1.2	Review audit universe and agency categorization	1st March 2024	PPD
	1.3	Prioritize topics for PA & CA	15th March 2024	PAD, TAD & COAD
	1.4	Prepare Annual Audit Schedule (AAS) 2024-25	15th May 2024	Divisions & Regions
	1.5	Prepare Annual Work Plan of non-audit Divisions 2024-25	15th May 2024	Divisions
	1.6	Identify Thrust Areas for FA	Jun-24	PPD to coordinate with Divisions
	1.7	Develop modalities for thrust areas	Jun-2024	
	1.8	Conduct Annual Plan meeting to finalize Annual Plan 2024-25	May-2024	PPD
	1.9	Endorsement of Annual Plan 2024-25	June -24	4th Quarterly Meeting
2. Conduct audits (FA, CA & PA)	2.1	Implement Annual Audit Schedule 2023-24	As per AAS 2023-2024	All Audit Divisions
3. Conduct Outsourced Audits of CSOs and ROs	3.1	Conduct outsourced audit of CSOs and ROs	As per Request from CSOs and ROs	COAD
4. Conduct Quality Assurance (QA) review of past audits	4.1	Planning for QA review as per work plan	As per QA Plan 2023-2024	RQAD
	4.2	Conduct Review/Reporting as per work plan	As per AWP 2023-24	RQAD
	4.3	Follow Up as per work plan	15th May 2024	RQAD
5. Publish Annual Audit Report (AAR)	6.1	Drafting AAR 2022-23	Jul-23	PPD

	6.2	Vetting by the AAR Technical Committee	Sep-2023	PPD & AAR Technical Committee
	6.3	Publication and submission	Nov-2023	PPD
6.Outsource audits of Incorporated Companies, Civil Society Organizations (CSO) and Religious Organizations (RO)	8.1	Appointment of auditors for government incorporated companies	Nov-2023	Audit Committee
	8.2	Appointment of auditors for ROs, CSOs, cooperatives and others	Cased on request	Audit Committee
	8.3	Monitoring of audit of government incorporated companies and issue of reports	December 2023- to June2024	Audit Committee
7. AG Advisory Series	10.1	Identify potential areas and topics	Jul-2023	RQAD
	10.2	Planning and Execution	August -23-April-23	RQAD
	10.3	Reporting and presentation	May-2024	RQAD
8. Occasional Paper	11.1	Identify topics by teams/divisions/departments on quarterly basis and conduct review	April 23 and October 23	RQAD
	11.2	Reporting	July 23 and January 24	RQAD
9. Implement online/remote auditing	14.1	Consult Ministry of Finance to agree on the modality for sharing of data	Jul-2023	ICTD/PPD
	14.2	Setting up a server to archive data dumps from audited agencies	Dec-2023	ICTD
OUTPUT 1.2: IMPROVED FOLLOW-UP MECHANISM FOR IMPLEMENTATION OF AUDIT RECOMMENDATIONS				
1. Conduct follow-up of audit reports after ATR and unsettled audit reports	1.1	Preparing follow-up plan (AWP) for audit reports as per AAS & unsettled reports prior to 30 June 2023	Jul-2023	FUCD
	1.2	Conducting review	AWP 2023-2024	FUCD
	1.3	Finalization and issuance of follow-up reports	AWP 2023-2024	FUCD
2. Submit review report of past AAR	2.1	Review and preparing of past AARs as of 28th February 2024	1st March 2024	FUCD
	2.2	Submission of report	31st March 2024	FUCD
3. Submit review report of PA	3.1	Conduct review and determine status of past PA reports	1st August 2023	FUCD along with PAD/TAD
	3.2	Preparation and submission of report	30th September 2023	
4. Conduct trend analysis of past audit issues to re-enforce audit recommendations, identify new areas for audit and to determine the impact of audit (considering issues reported in MAR)	4.1	Planning the review	May-2024	FUCD
	4.2	Orienting use of appropriate IT tools for data extraction and analysis		FUCD
	4.3	Data analysis and reporting		FUCD
5. Conduct Follow-up audits of past Performance Audit Reports	5.1	Conduct Follow-up audits of past 10 Performance Audit Reports	Dec-23	PAD

OUTPUT 1.3: INTEGRATION AND CONSOLIDATION OF FINANCIAL STATEMENTS AT APPROPRIATE LEVELS				
1. Conduct consultation with MoF on consolidation of financial statements of government agencies	1.6	Planning and conducting audit at consolidate accounts level	As per AAS 2023-2024	Divisions/OAAGs
OUTPUT 1.4: ENHANCED HR CAPACITY				
2. Implement Selection and Recruitment	2.1	Exercise single-window recruitment as per approved 12th Five Year Staffing Pattern. This type of recruitment is meant to diversify the professionals and at the same time to meet the manpower requirements of RAA.	April .2024	SSIRD
	2.2	Recruitment through lateral transfer to meet immediate manpower needs.	July 2023 to June 2024	SSIRD
	2.3	Recruitment of Operational Category Employees and General Service Category Employees.	July 2023 to June 2024	SSIRD
	2.4	Provide OJT and internships platform to the university graduates and trainees of various universities and institutes.	December 2023- January 2024	SSIRD
	2.5	Succession planning to fill up the immediate competency gap (skills, knowledge and abilities requirement).	July 2023 to June 2024	SSIRD
3.Retention Strategy	3.1	Employee Satisfaction Survey to study the level of employees' satisfaction and accordingly determine appropriate interventions.	July 2023 to June 2024	SSIRD
	3.2	Recognition of top performers through avenues such as Best Employee, Best Auditor, etc.	July 2023 to June 2024	SSIRD
	3.3	Regular Feedback Mechanism/Grievance Redressal System.	July 2023 to June 2024	SSIRD
	3.4	Improved working environment both within and outside the organization.	July 2023 to June 2024	SSIRD
4. Implement Human Resource Capacity Building	4.1	Two-month Induction Programme for New Recruits.	January to March 2024	SSIRD
	4.2	Mentoring Programme for New Recruits.	March to December 2024	SSIRD
	4.3	In-house training as per CBF	July 2023 to June 2024	SSIRD
	4.4	Ex-country training as per CBF and availability of donor project.	July 2023 to June 2024	SSIRD
	4.5	Long Term Training as per CBF	July 2023 to June 2024	SSIRD
5. Establish environment to facilitate hybrid/blended training mode (combination of face to face and online training)	5.1	Deliver in-house training in hybrid mode (both traditional classes along with online classes for those participants attending online from regional offices or field)	July 2023 to June 2024	PDC & SSIRD

OUTCOME 2: HIGHER CREDIBILITY AND REPUTATION OF RAA				
OUTPUT 2.1: STRENGTHENED PERFORMANCE MANAGEMENT SYSTEM AND REPORTING				
1. Prepare strategic plan and annual plan	1.1	Monitor and review of Annual Operational Plan 2023-24	AWP 2023-24	PPD
	1.2	Publish annual performance report of RAA 2022-23	Jan-2024	PPD
	1.3	Prepare and finalize Annual Operational Plan 2024-25	Jun-2024	PPD
2. Implement Performance Compact system	2.2	Evaluate, and reward performances (Performance Compact 2023-24)	Jul-2024	SSIRD
	2.3	Draw Annual Compact Agreements 2024-25	Jun-2024	PPD
3. Conduct RAA's performance assessment	3.1	Identify independent assessors	Jan-2024	PPD
	3.2	Appoint and conduct SAI-PMF assessment	Feb 2024-May 2024	PPD
4. Drafting of Strategic Plan 2025-2030	4.1	Draft Strategic Plan 2025-2030	Jun-24	PPD
OUTPUT 2.2: REINFORCED INTEGRITY AND ETHICAL PRACTICES IN SYSTEMS AND OPERATIONS				
1. Develop and Implement Organizational Integrity Plan	1.1	Implement OIP 2023-2024	AWP 2023-24	SSIRD
	1.2	Monitor and report annual OIP 2023-2024	June - July 2024	SSIRD
	1.3	Prepare annual OIP 2024-2025	May - June 2024	SSIRD
2. Reinforce ethical practices of employees	2.2	Institute system of logistic arrangement for field auditors & implement	As per AAS 2023-2024	AFS/OAAGs
	2.5	Feedback system for various levels from audited agencies	July 2023 - June 2024	SSIRD and ICT
3. Assessment of internal control	3.1	Define Terms of Reference for internal audit (include assessment of critical functions (HR, Procurement, Store mgt., Audit recoveries etc.)	Jun-2023	Audit Committee
	3.2	Appointment of internal auditors	July-August 23	Audit Committee
	3.3	Planning, Execution, Reporting and follow up of internal audit reports	Sep-2023	SSIRD
4. Conduct external audit	4.1	Conduct external audit of RAA for FY 2022-23	Sep-2023	SSIRD
	4.2	Publish audited financial statement in AAR 2022-23	Oct-2023	PPD
OUTPUT 2.3: LEVERAGED ICT AND SOLUTIONS				
3. Develop Mobile Apps	3.1	Mobile App to check audit observations by agencies/individuals and also to apply audit clearances; to remind auditors on audit schedules and to check audit statuses by the management; to apply leave	Jun-2024	ICTD
OUTPUT 2.4: AUGMENTED WORK SPACE AND FACILITIES				
1. Review of Organization structure	1.1	Conduct review of existing organization structure	Jul-2023	PPD
	1.2	Draft proposal for revised/new organization structure	Jul-2023	PPD/SSIRD
	2.1	OAAG, Bumthang - Completion of work	Jun-2023	OAAG, Bumthang

2. Construct regional office buildings at OAAG, Bumthang and Phuntsholing	2.2	Construction of OAAG, Phuentsoling	Jun-2024	OAAG, Phuntsholing
OUTPUT 2.5: REINFORCED RESEARCH & DEVELOPMENT				
1. Conduct research and development works	1.1	Conduct Research	June 2024	Division/OAAGs
OUTCOME 3: SUSTAINED COLLABORATION WITH STAKEHOLDERS				
OUTPUT 3.1: SCALED UP ENGAGEMENT WITH STAKEHOLDERS				
1. Update content of the RAA's web page	1.3	Develop infographic videos of pertinent audit issues & publish on website and social media forums	from July 2023	ICTD/Media Focal person
OUTPUT 3.2 INCREASED AWARENESS OF AUDIT AND ACCOUNTABILITY SYSTEM				
1. Conduct audit awareness and sensitization	1.1	Conduct advocacy	July 2023 to June 2024	PPD
	1.2	Develop audios, visual materials like brochures & pamphlets about RAA and its services	July 2023 to June 2024	ICTD/Outsource
2.. Integrating with INTOSAI community	2.1	Undertaking cooperative audits	July 2023 to June 2024	SSIRD
	2.2	Participation in INTOSAI/ASOSAI Working Groups	July 2023 to June 2024	SSIRD
	2.2	Collaboration with peer SAls	July 2023 to June 2024	SSIRD
	2.4	Participation in Capacity Building Initiatives	July 2023 to June 2024	SSIRD

ANNEXURE II: AAS 2023-2024

OVERVIEW

The RAA has planned a total of 443 audits for the AAS 2023-2024, consisting of 350 Financial Audits (FA), 89 Compliance Audits (CA) and four Performance Audits (PA). With a total of 511 agencies under its audit universe, the overall audit coverage for the year is 86 percent.

Overview of AAS 2023-24			
Divisions/ Regions	Audit Universe	AAS2023-24	
		No. of Audits Planned	Coverage %
Compliance and Outsourced Audit Division (COAD)	43	35	81
Economic Cluster Division (ECD)	69	55	80
Governance Cluster Division (GCD)	70	66	94
Security Cluster Division (SCD)	35	31	89
Social Cluster Division (SoCD)	56	53	95
Office of the Assistant Auditor General (OAAG), Bumthang	57	48	84
Office of the Assistant Auditor General (OAAG), Phuntsholing	61	57	93
Office of the Assistant Auditor General (OAAG), Samdrupjongkhar	52	44	85
Office of the Assistant Auditor General (OAAG), Tsirang	68	50	74
Total	511	439	86
Performance Audit Division (PAD)		4	
Grand Total		443	

ANNUAL AUDIT SCHEDULE 2023-2024 BY DIVISIONS AND REGIONS

Compliance & Outsourced Audit Division (COAD)									
Team I Team Leader: Nima, Sr. Audit Officer Team members: Geley Jamtsho, Auditor II & Sonam Choki, Asst. Audit Officer									
Sl. No.	Name of Agency	Agency Type	Account Type	Audit Type	Audit Priority	Audit Category	Audit Start Date	Audit End Date	Reports Issue Date
1	Bhutan Agro Industries Limited including Lingmithang Plant	Corporations	CA	CD	P2	A1	01-Aug-23	29-Aug-23	29-Sep-23
2	Natural Resources Development Corporation Limited including Regional Office Paro, Wang Service Centre	Corporations	CA	CD	P2	A1	04-Sep-23	05-Oct-23	06-Nov-23
3	Thimphu TechPark Limited	Corporations	CA	CD	P2	B2	09-Oct-23	25-Oct-23	27-Nov-23
4	Farm Machinery Corporation Limited	Corporations	CA	CD	P2	A3	02-Nov-23	24-Nov-23	25-Dec-23
5	Bhutan Livestock Development Corporation Limited (including 3 outlets at Rangthangling, Samrang & Haa)	Corporations	CA	CD	P2	B3	01-Dec-23	29-Dec-23	29-Jan-24
6	Helvetas Swiss Intercooperation	International Organizations	FA	CD	P1	A3	01-Feb-24	28-Feb-24	28-Mar-24
7	Menjong Sorig Pharmaceuticals Corporation Limited	Corporations	CA	CD	P2	B3	04-Mar-24	22-Mar-24	22-Apr-24
8	Bhutan Duty Free Limited (including Thimphu, Phuntsholing & Paro shops)	Corporations	CA	CD	P2	B1	27-Mar-24	17-Apr-24	17-May-24
9	State Trading Corporation Limited (including Phuntsholing Regional Office & 3 Fuel Outlets)	Corporations	CA	CD	P2	A1	24-Apr-24	24-May-24	24-Jun-24
Team II Team Leader: Dawa Tshering, Sr. Audit Officer Team Members: Pema Deki, Auditor II & Kinley Drukpa, Asst. Audit Officer									
Sl. No.	Name of Agency	Agency Type	Account Type	Audit Type	Audit Priority	Audit Category	Audit Start Date	Audit End Date	Reports Issue Date

1	Bhutan Care Credit Limited	Financial Institutions	CA	CD	P2	B3	01-Aug-23	16-Aug-23	15-Sep-23
2	Royal Securities Exchange of Bhutan Limited	Financial Institutions	CA	CD	P2	B1	21-Aug-23	08-Sep-23	08-Oct-23
3	Druk Holding & Investments	Corporations	CA	CD	P2	A3	12-Sep-23	05-Oct-23	04-Nov-23
4	Bhutan Telecom Limited (Corporate Office including Revenue Centres)	Corporations	CA	CD	P2	A1	09-Oct-23	01-Dec-23	01-Jan-24
5	Royal Monetary Authority of Bhutan including Regional Offices	Financial Institutions	CA	CD	P2	A3	04-Dec-23	29-Dec-23	29-Jan-24
6	Phuntsholing Township Development Project. Implemented by CDCL. ADB funded [FIC 4050 & 4651]	Corporations	FA	CD	P1	A2	01-Feb-24	08-Mar-24	08-Apr-24
7	Bhutan Postal Corporation Limited (including Regional Offices)	Corporations	CA	CD	P2	A1	12-Mar-24	17-Apr-24	17-May-24
8	Electricity Services Division, Bhutan Power Corporation Limited, Thimphu	Corporations	CA	CD	P2	A3	22-Apr-24	22-May-24	30-Jun-24

Team III

Team Leader: Tenzin Wangchuk, Audit Officer

Team Members: Pema Wangda, Sr. Auditor II, Dawa Tshering, Asst. Audit Officer & Tshering Dema, Asst. Audit Officer

Sl. No.	Name of Agency	Agency Type	Account Type	Audit Type	Audit Priority	Audit Category	Audit Start Date	Audit End Date	Reports Issue Date
1	Contribution to Capacity Development for Monitoring of Hydropower Plant Safety, Final Phase. Implemented by DGPCL. ADA funded [FIC 5168]	Corporations	FA	CD	P1	B3	01-Aug-23	11-Aug-23	22-Sep-23
2	Electricity Services Division, Bhutan Power Corporation Limited, Paro	Corporations	CA	CD	P2	B1	14-Aug-23	01-Sep-23	13-Oct-23
3	National Housing Development Corporation Limited including Liaison Offices	Corporations	CA	CD	P2	A1	06-Sep-23	11-Oct-23	23-Nov-23
4	Druk Air Corporation Limited	Corporations	CA	CD	P2	A1	16-Oct-23	17-Nov-23	29-Dec-23
5	WWF funded project - Thriving Environment Wellbeing of People	International Organizations	FA	CD	P1	C2	21-Nov-23	27-Nov-23	09-Jan-24
6	National Cottage & Small Industries Development Bank Limited, Paro	Financial Institutions	CA	CD	P2	A3	30-Nov-23	25-Dec-23	06-Feb-24
7	Construction Development Corporation Limited Corporate Office including Central Regional Office	Corporations	CA	CD	P2	A1	01-Feb-24	01-Mar-24	13-Apr-24

	Gelephu, CDCL Tobjikha & Lingmethang Fleet Office								
8	Druk Green Power Corporation Limited	Corporations	CA	CD	P2	A1	05-Mar-24	29-Mar-24	10-May-24
9	Bhutan Power Corporation Limited (Corporate Office)	Corporations	CA	CD	P2	A1	03-Apr-24	30-Apr-24	12-Jun-24
10	Sustainable Hydropower Development Project (DGPC)	Corporations	FA	CD	P1	C1	03-May-24	17-May-24	29-Jun-24
11	Green and Resilient Affordable Housing Project (GRAHP). Implemented by NHDCL. ADB funded [FIC 5731]	Corporations	FA	CD	P1	B3	20-May-24	31-May-24	29-Jun-24
Team IV Team Leader: Jampel Dorji, Audit Officer Team Members: Nima Dema, Asst. Audit Officer, Tshering Dorji, Asst. Audit Officer & Jangchuk Dorji, Auditor II									
Sl. No.	Name of Agency	Agency Type	Account Type	Audit Type	Audit Priority	Audit Category	Audit Start Date	Audit End Date	Reports Issue Date
1	Royal Insurance Corporation of Bhutan Limited including Branch Offices	Financial Institutions	CA	CD	P2	A1	01-Aug-23	15-Sep-23	04-Nov-23
2	Bank of Bhutan Limited including all the Branches	Financial Institutions	CA	CD	P2	A1	16-Sep-23	10-Nov-23	30-Dec-23
3	Bhutan National Bank Limited including all the Branches	Financial Institutions	CA	CD	P2	A1	12-Nov-23	29-Dec-23	17-Feb-24
4	National Pension and Provident Fund including Regional Offices	Financial Institutions	CA	CD	P2	A3	01-Feb-24	01-Mar-24	20-Apr-24
5	Bhutan Development Bank Limited including all the Branches	Financial Institutions	CA	CD	P2	A1	04-Mar-24	26-Apr-24	15-Jun-24
6	Rural Finance Development Project. Implemented by BDBL. ADB funded	Financial Institutions	FA	CD	P1	B3	29-Apr-24	10-May-24	31-May-24
7	Credit Information Bureau	Financial Institutions	CA	CD	P2	B1	13-May-24	31-May-24	30-Jun-24
Economic Cluster Division (ECD)									
Team I Team Leader: Diraj Sharma, Sr. Auditor Team members: Penjor, Sr. Auditor II									
Sl. No.	Name of Agency	Agency Type	Account Type	Audit Type	Audit Priority	Audit Category	Audit Start Date	Audit End Date	Reports Issue Date

1	Food Security & Agriculture Productivity Project financed by Global Agriculture & Food Security Program (GAFSP, WB), Department of Agriculture, Ministry of Agriculture & Livestock	Ministries	FA	PLC	P1	A3	01-Aug-23	01-Sep-23	02-Oct-23
2	Water Flagship Program, Department of Infrastructure Development, Ministry of Infrastructure & Transport	Ministries	FA	PLC	P1	B1	04-Sep-23	22-Sep-23	23-Oct-23
3	Waste Management Flagship Programme, Department of Environment, and Climate Change, Ministry of Energy & Natural Resources	Ministries	FA	PLC	P2	C1	25-Sep-23	05-Oct-23	03-Nov-23
4	Mainstreaming Biodiversity Conservation into the Tourism sector in Bhutan, Department of Tourism, Ministry of Industry, Commerce & Employment	Ministries	FA	PLC	P1	C1	09-Oct-23	20-Oct-23	20-Nov-23
5	Bhutan Middle Management Hotel Program (FIC 4522), Royal Institute of Hospitality and Tourism funded by SDC	Autonomous Agencies	FA	FIC	P2	C1	23-Oct-23	31-Oct-23	30-Nov-23
6	Alternative Renewable Energy Pilot Project Funded by ADB (FIC 5611) implemented by Department of Energy, Ministry of Energy & Natural Resources	Ministries	FA	PLC	P1	C3	06-Nov-23	17-Nov-23	18-Dec-23
7	Bhutan Civil Aviation Authority	Autonomous Agencies	FA	LC	P2	C1	20-Nov-23	01-Dec-23	02-Jan-24
8	Department of Surface Transport, Ministry of Infrastructure & Transport	Ministries	FA	LC	P2	B3	04-Dec-23	15-Dec-23	15-Jan-24
9	Department of Livestock, Ministry of Agriculture & Livestock	Ministries	FA	LC	P1	B3	18-Dec-23	29-Dec-23	31-Jan-24
10	Jigme Dorji National Park, Damji, Gasa, Department of Forest & Park Services, Ministry of Energy & Natural Resources	Ministries	FA	LC	P1	B2	05-Feb-24	23-Feb-24	25-Mar-24
11	Department of Tourism, Ministry of Industry, Commerce & Employment	Ministries	FA	LC	P2	B3	26-Feb-24	15-Mar-24	15-Apr-24
12	Royal Institute of Tourism and Hospitality	Autonomous Agencies	FA	LC	P2	C1	18-Mar-24	29-Mar-24	30-Apr-24
13	Livestock Enterprise Development in Bhutan (FIC 5190) and National Highland Development Program (FIC 0028)	Ministries	FA	PLC	P1	B3	03-Apr-24	19-Apr-24	20-May-24

14	"Bhutan For Life, Multi-Party (GCF (4708) GEF-LDCF (4620) BT FEC (4942) RGoB, Private Donors (4709) including DT Families and WWF) implemented by Nature Conservation Division (PMU), Department of Forest & Park Services, Ministry of Energy & Natural Resources "	Ministries	FA	PLC	P1	B2	22-Apr-24	17-May-24	17-Jun-24
15	Secretariat, Ministry of Energy & Natural Resources	Ministries	FA	LC	P1	C1	20-May-24	31-May-24	28-Jun-24
Team II Team Leader: Gaza Wangchuk, Dy. Chief Auditor Team Members: Chokey Wangmo, Sr. Audit Officer & Sonam Tenzin, Sr. Auditor II									
Sl. No.	Name of Agency	Agency Type	Account Type	Audit Type	Audit Priority	Audit Category	Audit Start Date	Audit End Date	Reports Issue Date
1	Secondary Towns Urban Development (BHU 3674 and 4652)", Department of Infrastructure Development, Ministry of Infrastructure & Transport, Thimphu funded by ADB	Ministries	FA	PLC	P1	B1	02-Oct-23	23-Oct-23	22-Nov-23
2	Bhutan's Third National Communication to UNFCCC (FIC 4122), Ministry of Energy & Natural Resources	Ministries	FA	PLC	P1	C1	26-Oct-23	07-Nov-23	08-Dec-23
3	Air Transport Connectivity Project - additional financing (Grant No. 0484)", Department of Air Transport, Paro, Ministry of Industry, Commerce & Employment. Funded by ADB	Ministries	FA	PLC	P1	B1	09-Nov-23	28-Nov-23	29-Dec-23
4	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	Ministries	FA	PLC	P1	B2	30-Nov-23	19-Dec-23	19-Jan-24
5	Environmental flow for Hydropower Projects in Bhutan (FIC 5172) funded by ADA, Department of Water, Ministry of Energy & Natural Resources	Ministries	FA	PLC	P1	C1	21-Dec-23	29-Dec-23	29-Jan-24
6	Department of Air Transport, Ministry of Infrastructure & Transport	Ministries	FA	LC	P2	B2	01-Feb-24	19-Feb-24	20-Mar-24
7	Department of Agriculture, Ministry of Agriculture & Livestock	Ministries	FA	LC	P1	C1	26-Feb-24	06-Mar-24	03-Apr-24

8	Divisional Forest Office, Paro including Range Offices, Department of Forest & Park Services, Ministry of Agriculture & Livestock	Ministries	FA	LC	P2	B2	18-Mar-24	04-Apr-24	03-May-24
9	Department of Trade, Ministry of Industry, Commerce and Employment	Ministries	FA	LC	P1	B3	08-Apr-24	17-Apr-24	17-May-24
10	Department of Environment and Climate Change, Ministry of Energy and Natural Resources	Ministries	FA	LC	P2	C1	29-Apr-24	09-May-24	07-Jun-24
11	Secretariat Services, Ministry of Infrastructure and Transport	Ministries	FA	LC	P2	C1	15-May-24	27-May-24	26-Jun-24
Team III Team Leader: Pema Choden, Sr. Audit Officer Team Members: Wangchuk C, Sr. Auditor I & Sangay Chezom, Asst. Audit Officer									
Sl. No.	Name of Agency	Agency Type	Account Type	Audit Type	Audit Priority	Audit Category	Audit Start Date	Audit End Date	Reports Issue Date
1	Brand Bhutan EIF Project (FIC 5229), Department of Trade, Ministry of Industry, Commerce & Employment	Ministries	FA	PLC	P1	C2	01-Aug-23	08-Aug-23	07-Sep-23
2	Post Sustainability Support Phase Project funded by Enhanced Integrated Framework, Geneva (5730), Department of Trade, Ministry of Industry Commerce & Employment	Ministries	FA	PLC	P1	C2	09-Aug-23	11-Aug-23	11-Sep-23
3	Livelihood enhancement of the small farmers in SAARC region through small scale agro-business focusing on value chain development, NPHC, Paro	Ministries	FA	PLC	P1	C2	14-Aug-23	18-Aug-23	18-Sep-23
4	National Post Harvest Centre, Paro	Ministries	FA	LC	P2	C1	22-Aug-23	01-Sep-23	02-Oct-23
5	Secretariat, Ministry of Agriculture & Livestock	Ministries	FA	LC	P2	C1	05-Sep-23	18-Sep-23	18-Oct-23
6	Divisional Forest Office, Thimphu including Range Offices, Department of Forest & Park Services, Ministry of Agriculture & Livestock	Ministries	FA	LC	P2	B2	21-Sep-23	13-Oct-23	13-Nov-23
7	Department of Industry, Ministry of Industry, Commerce and Employment	Ministries	FA	LC	P1	C1	17-Oct-23	31-Oct-23	30-Nov-23
8	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	Ministries	FA	FIC	P1	A3	02-Nov-23	24-Nov-23	25-Dec-23

9	Department of Infrastructure Development, Ministry of Infrastructure & Transport	Ministries	FA	LC	P1	C1	28-Nov-23	15-Dec-23	15-Jan-24
10	Department of Human Settlements, Ministry of Infrastructure & Transport	Ministries	FA	LC	P2	C1	19-Dec-23	29-Dec-23	29-Jan-24
11	Agriculture Machinery and Technology Centre including KR-II Grant, Paro, Ministry of Agriculture & Livestock	Ministries	FA	LC	P2	C1	01-Feb-24	15-Feb-24	18-Mar-24
12	Bhutan Info Comm & Media Authority including Revenue Account	Autonomous Agencies	FA	LC	P2	B1	19-Feb-24	14-Mar-24	15-Apr-24
13	Punatsangchhu Hydroelectric Project Authority, Phase II	Hydropower	FA	CD	P1	A1	18-Mar-24	30-Apr-24	30-May-24
14	Electricity Regulatory Authority	Autonomous Agencies	FA	CD	P2	C1	06-May-24	17-May-24	17-Jun-24
15	National Centre for Organic Agriculture, Yusipang	Ministries	FA	LC	P2	C1	20-May-24	31-May-24	28-Jun-24
Team IV Team Leader: Lok Bahadur Ghalley, Dy. Chief Auditor Team Members: Pema Tshering, Sr. Auditor & Karma, Auditor II									
Sl. No.	Name of Agency	Agency Type	Account Type	Audit Type	Audit Priority	Audit Category	Audit Start Date	Audit End Date	Reports Issue Date
1	Bhutan Construction & Transport Authority	Autonomous Agencies	FA	LC	P1	A3	01-Aug-23	07-Sep-23	09-Oct-23
2	Department of Media, Creative Industry & Intellectual Property including APIC now renamed as Indigenous Crafts Promotion Division, Ministry of Industry, Commerce & Employment	Ministries	FA	LC	P2	B2	11-Sep-23	12-Oct-23	13-Nov-23
3	Department of Energy, Ministry of Energy and Natural Resources	Ministries	FA	LC	P1	B3	16-Oct-23	10-Nov-23	11-Dec-23
4	Department of Forests & Park Services, Ministry of Energy and Natural Resources	Ministries	FA	LC	P1	B2	13-Nov-23	24-Nov-23	25-Dec-23
5	Forest Resources Planning and Management Division, Ministry of Energy and Natural Resources	Ministries	FA	LC	P2	B3	27-Nov-23	15-Dec-23	15-Jan-24
6	Secretariat, Ministry of Industry, Commerce & Employment	Ministries	FA	LC	P1	C1	18-Dec-23	29-Dec-23	29-Jan-24

7	Department of Geologies & Mines including Deposit Works together with ERB-CD Account, Thimphu, Ministry of Energy & Natural Resources	Ministries	FA	LC	P1	B3	01-Feb-24	08-Mar-24	08-Apr-24
8	Promotion of Renewable Energy and Energy Efficient Technologies in the Building sector, Department of Energy, Ministry of Energy & Natural Resources (FIC 5495)	Ministries	FA	PLC	P1	C3	11-Mar-24	15-Mar-24	15-Apr-24
9	Department of Labour, Ministry of Industry, Commerce and Employment	Ministries	FA	LC	P1	B3	18-Mar-24	29-Mar-24	18-Apr-24
10	Department of Employment and Entrepreneurship (incl. Revolving Fund CD Account No. 100891593), Ministry of Industry, Commerce & Employment	Ministries	FA	LC	P1	B3	01-Apr-24	19-Apr-24	20-May-24
11	Competition and Consumer Affairs Authority, Ministry of Industry, Commerce and Employment	Ministries	FA	LC	P2	C1	22-Apr-24	03-May-24	03-Jun-24
12	National Seed Centre, Paro	Ministries	FA	LC	P2	B3	06-May-24	17-May-24	17-Jun-24
13	Regional Poultry Breeding Centre, Paro, Department of Livestock, Ministry of Agriculture & Livestock	Ministries	FA	LC	P2	C1	20-May-24	31-May-24	28-Jun-24
Team V Team Leader: Gaza Wangchuk, Dy. Chief Auditor Team Members: Chokey Wangmo, Sr. Audit Officer, Kinley Zam, Dy. Chief Auditor, Kencho Dorji, Sr. Audit Officer & Ngawang Dorji, Audit Officer									
Sl. No.	Name of Agency	Agency Type	Account Type	Audit Type	Audit Priority	Audit Category	Audit Start Date	Audit End Date	Reports Issue Date
1	Gyalsung Infra	Autonomous Agencies	FA	LC	P2	A1	01-Aug-23	29-Sep-23	10-Nov-23
Governance Cluster Division (GCD)									
Team I Team Leader: Tshering Yangzom, Dy. Chief Auditor Team Members: Kinley Drukpa, Sr. Auditor III & Pema Tshomo, Asst. Audit Officer									
Sl. No.	Name of Agency	Agency Type	Account Type	Audit Type	Audit Priority	Audit Category	Audit Start Date	Audit End Date	Reports Issue Date
1	Department of Treasury & Accounts, Ministry of Finance	Ministries	FA	LC	P2	C1	01-Aug-23	07-Aug-23	07-Sep-23

2	Annual Financial Statement, Department of Treasury and Accounts	Ministries	FA	LC	P1	A1	10-Aug-23	12-Sep-23	23-Oct-23
3	Joint SDG Fund's Joint Programme "Bhutan Integrated National Financing Framework for SDGs and GNHC"	Ministries	FA	PLC	P1	C1	14-Sep-23	28-Sep-23	28-Oct-23
4	Supporting Climate Resilience and Transformational Change in the Agriculture Sector in Bhutan. PMU with GNHC. Funded by GCF (FIC 5227)	Autonomous Agencies	FA	FIC	P1	B3	02-Oct-23	16-Oct-23	15-Nov-23
5	Readiness and Preparatory Support Program, Strengthening NDA and related Institutions including Financial Institutions in Bhutan for engagement. PMU with GNHC. Funded by Green	Autonomous Agencies	FA	PLC	P1	B3	18-Oct-23	03-Nov-23	05-Dec-23
6	Strengthening of Project Management. Implemented by GNHC. Funded by GoI PTA	Autonomous Agencies	FA	PLC	P1	C1	06-Nov-23	15-Nov-23	15-Dec-23
7	Secretariat Services, Ministry of Finance including vehicle Quota	Ministries	FA	LC	P2	C1	16-Nov-23	27-Nov-23	29-Dec-23
8	Department of Planning, Budget and Performance, Ministry of Finance	Ministries	FA	LC	P2	C1	28-Nov-23	07-Dec-23	09-Jan-24
9	Department of Macro-Fiscal and Development Finance, Ministry of Finance	Ministries	FA	LC	P2	C1	08-Dec-23	19-Dec-23	19-Jan-24
10	Accounting and Auditing Standards Board of Bhutan	Ministries	FA	LC	P2	C1	20-Dec-23	29-Dec-23	30-Jan-24
11	Enhancement of ICT capacity and capability	Autonomous Agencies	FA	PLC	P2	C1	01-Feb-24	13-Feb-24	13-Mar-24
12	Integrated Citizen Services	Autonomous Agencies	FA	PLC	P2	C1	14-Feb-24	28-Feb-24	28-Mar-24
13	Bhutan Trust Fund for Environment Conservation	Autonomous Agencies	FA	CD	P1	C1	01-Mar-24	10-Mar-24	10-Apr-24
14	Professionalizing the Civil Service& Nehru Wangchuk Project (FIC 4029), RCSC. GoI PTA funded	Constitutional Bodies	FA	PLC	P1	B3	13-Mar-24	27-Mar-24	27-Apr-24
15	Royal Civil Service Commission including Civil Service Welfare Scheme	Constitutional Bodies	FA	LC	P2	C1	28-Mar-24	06-Apr-24	08-May-24
16	Bhutan Red Cross Society	International Organizations	FA	CD	P1	C1	07-Apr-24	18-Apr-24	18-May-24

17	High Court of Bhutan	Autonomous Agencies	FA	LC	P2	C1	19-Apr-24	28-Apr-24	29-May-24
18	Dzongkhag Court, Thimphu	Autonomous Agencies	FA	LC	P2	C1	01-May-24	10-May-24	12-Jun-24
19	Dzongkhag Court, Gasa	Autonomous Agencies	FA	LC	P2	C1	11-May-24	22-May-24	22-Jun-24
20	Druk Phuensum Tshogpa	Political Parties	FA	CD	P1	C1	23-May-24	26-May-24	26-Jun-24
21	Enhancing Sustainability and Climate Resilience of Forest and Agricultural Landscape and Community Livelihoods in Bhutan (NAPA III). PMU with GNHC. GEF-LDCF (FIC 4620)	Autonomous Agencies	FA	PLC	P1	B3	29-May-24	11-Jun-24	30-Jun-24
Team II Team Leader: Cheku Wangchuk, Dy. Chief Auditor Team Members: Phuntsho Dorji, Sr. Auditor III & Karma Jamtsho, Asst. Audit Officer									
Sl. No.	Name of Agency	Agency Type	Account Type	Audit Type	Audit Priority	Audit Category	Audit Start Date	Audit End Date	Reports Issue Date
1	Department of Treasury & Accounts, Ministry of Finance	Ministries	FA	LC	P2	C1	01-Aug-23	07-Aug-23	07-Sep-23
2	Strengthening Public Financial Management, funded by World Bank, implemented by MoF, (FIC-4616)	Ministries	FA	PLC	P1	C1	14-Aug-23	23-Aug-23	25-Sep-23
3	Regional Revenue & Customs Office, Thimphu, Department of Revenue & Customs, Ministry of Finance	Ministries	FA	LC	P1	A3	25-Aug-23	19-Sep-23	20-Oct-23
4	Regional Revenue & Customs Office, Paro, Department of Revenue & Customs, Ministry of Finance	Ministries	FA	LC	P1	B3	25-Sep-23	06-Oct-23	08-Nov-23
5	Department of Procurement & Properties, Ministry of Finance	Ministries	FA	LC	P2	B3	09-Oct-23	20-Oct-23	25-Nov-23
6	Department of Revenue & Customs, Ministry of Finance	Ministries	FA	LC	P1	C1	23-Oct-23	03-Nov-23	05-Dec-23
7	Government Initiated Network Project	Autonomous Agencies	FA	PLC	P2	B3	06-Nov-23	17-Nov-23	20-Dec-23
8	Digital School	Autonomous Agencies	FA	PLC	P2	B3	20-Nov-23	01-Dec-23	05-Jan-24

9	National Assembly Secretariat	Autonomous Agencies	FA	LC	P2	C1	04-Dec-23	12-Dec-23	15-Jan-24
10	Royal Privy Council	Autonomous Agencies	FA	LC	P2	C1	14-Dec-23	22-Dec-23	25-Jan-24
11	Cabinet Secretariat	Autonomous Agencies	FA	LC	P2	C1	25-Dec-23	01-Jan-24	05-Feb-24
12	National Statistical Bureau	Autonomous Agencies	FA	LC	P2	C1	01-Feb-24	14-Feb-24	14-Mar-24
13	Population and Housing Census of Bhutan, National Statistical Bureau	Autonomous Agencies	FA	LC	P2	C1	15-Feb-24	23-Feb-24	23-Mar-24
14	Result Based Planning and M&E for the MDGs and GNH, National Statistical Bureau, Thimphu funded by UN	Autonomous Agencies	FA	PLC	P1	C1	26-Feb-24	05-Mar-24	05-Apr-24
15	Office of Attorney General	Autonomous Agencies	FA	LC	P2	C1	08-Mar-24	21-Mar-24	21-Apr-24
16	Bar Council of Bhutan	Autonomous Agencies	FA	CD	P2	C2	25-Mar-24	29-Mar-24	22-Apr-24
17	Election Commission of Bhutan including Public Election Fund Division	Constitutional Bodies	FA	LC	P2	C1	01-Apr-24	12-Apr-24	12-May-24
18	Centre for Bhutan & GNH Studies	Autonomous Agencies	FA	LC	P2	C1	15-Apr-24	25-Apr-24	26-May-24
19	National Council Secretariat	Autonomous Agencies	FA	LC	P2	C1	29-Apr-24	09-May-24	14-Jun-24
20	People's Democratic Party	Political Parties	FA	CD	P1	C1	13-May-24	23-May-24	29-Jun-24
21	Druk Nyamrup Tshogpa	Political Parties	FA	CD	P1	C1	27-May-24	07-Jun-24	30-Jun-24
Team III Team Leader: Pema Lhadon, Audit Officer Team Members: Biresh Parajuli, Sr. Auditor II, Thinley Dorji, Asst. Audit Officer & Ugyen Dem, Asst. Audit Officer									
Sl. No.	Name of Agency	Agency Type	Account Type	Audit Type	Audit Priority	Audit Category	Audit Start Date	Audit End Date	Reports Issue Date
1	Development of Sports Infrastructure. Implemented by BoC. Funded by GoI PTA (FIC 4740)	Autonomous Agencies	FA	FIC	P1	B2	01-Aug-23	09-Aug-23	11-Sep-23

2	Contribution to Legal Sector Program. PMU with OAG. Funded by ADA (FIC 5167)	Autonomous Agencies	FA	PLC	P1	C1	01-Aug-23	09-Aug-23	31-Aug-23
3	Government Technology Agency	Autonomous Agencies	FA	LC	P2	A3	14-Aug-23	30-Aug-23	02-Oct-23
4	Anti-Corruption Commission	Constitutional Bodies	FA	LC	P2	C1	04-Sep-23	11-Sep-23	12-Oct-23
5	Drungkhag Court, Lingzhi	Autonomous Agencies	FA	LC	P2	C3	14-Sep-23	22-Sep-23	23-Oct-23
6	Bhutan Olympic Committee	Autonomous Agencies	FA	LC	P2	A1	25-Sep-23	13-Oct-23	13-Nov-23
7	Bhutan Football Federation (FIFA Account)	Autonomous Agencies	CA	CD	P2	C1	16-Oct-23	24-Oct-23	24-Nov-23
8	Bhutan Football Federation (AFC Account)	Autonomous Agencies	CA	CD	P2	C1	26-Oct-23	03-Nov-23	04-Dec-23
9	Bhutan Basketball Federation	Autonomous Agencies	CA	CD	P2	C1	06-Nov-23	14-Nov-23	15-Dec-23
10	Bhutan Table Tennis Federation	Autonomous Agencies	CA	CD	P2	C1	16-Nov-23	24-Nov-23	25-Dec-23
11	Bhutan Tennis Federation	Autonomous Agencies	CA	CD	P2	C1	27-Nov-23	05-Dec-23	05-Jan-24
12	Bhutan Amatuer Athletic Federation	Autonomous Agencies	CA	CD	P2	C1	07-Dec-23	15-Dec-23	15-Jan-24
13	Bhutan Archery Federation	Autonomous Agencies	CA	CD	P2	C1	18-Dec-23	26-Dec-23	26-Jan-24
14	Bhutan Cricket Federation	Autonomous Agencies	CA	CD	P2	C1	05-Feb-24	13-Feb-24	14-Mar-24
15	Bhutan Boxing Federation	Autonomous Agencies	CA	CD	P2	C1	15-Feb-24	23-Feb-24	25-Mar-24
16	Bhutan Tae Kwondo Federation	Autonomous Agencies	CA	CD	P2	C1	26-Feb-24	05-Mar-24	05-Apr-24
17	Bhutan Volleyball Federation	Autonomous Agencies	CA	CD	P2	C1	07-Mar-24	15-Mar-24	15-Apr-24
18	Bhutan Badminton Federation	Autonomous Agencies	CA	CD	P2	C1	18-Mar-24	26-Mar-24	26-Apr-24
19	Bhutan Bodybuilding & Weight Lifting Federation	Autonomous Agencies	CA	CD	P2	C1	28-Mar-24	05-Apr-24	06-May-24

20	Bhutan Golf Federation	Autonomous Agencies	CA	CD	P2	C1	08-Apr-24	16-Apr-24	17-May-24
21	Bhutan Shooting Federation	Autonomous Agencies	CA	CD	P2	C1	18-Apr-24	26-Apr-24	27-May-24
22	Bhutan Indigenous Games & Sports Association	Autonomous Agencies	CA	CD	P2	C1	29-Apr-24	07-May-24	07-Jun-24
23	Dzongkhag Court, Paro	Autonomous Agencies	FA	LC	P2	C1	10-May-24	20-May-24	19-Jun-24
24	Supreme Court of Bhutan	Autonomous Agencies	FA	LC	P2	B3	24-May-24	11-Jun-24	30-Jun-24
Security Cluster Division (SCD)									
Team I Team Leader: Chheda, Sr. Auditor II Team members: Nawang Dorji, Audit Officer, Passang, Sr. Auditor III & Karma Tshering, Auditor II									
Sl. No.	Name of Agency	Agency Type	Account Type	Audit Type	Audit Priority	Audit Category	Audit Start Date	Audit End Date	Reports Issue Date
1	Strengthening Risk Information and Disaster Resilience in Bhutan Project. Implemented by Department of Local Governance & Disaster Management, Ministry of Home Affairs. Funded by World Bank	Ministries	FA	PLC	P1	C1	07-Aug-23	22-Aug-23	23-Sep-23
2	National Commission for Culture & Dzongkha Development	Autonomous Agencies	FA	LC	P2	C1	24-Aug-23	08-Sep-23	09-Oct-23
3	Disaster Management Project. Implemented by Department of Local Governance & Disaster Management, Ministry of Home Affairs. Funded by EU and WFP (FIC 5224 & 5603)	Ministries	FA	PLC	P1	B3	12-Sep-23	06-Oct-23	06-Nov-23
4	Dzongkhag Administration, Thimphu including Drungkhag & Gewogs	Dzongkhags, Dungkhags & Gewogs	FA	LC	P1	A1	09-Oct-23	11-Dec-23	19-Jan-24
5	Lingzhi Dzong Construction Project	Ministries	FA	PLC	P2	B1	12-Dec-23	27-Dec-23	29-Jan-24
6	Ministry of Foreign Affairs and External Trade, Secretariat including Departments	Ministries	FA	LC	P2	A3	01-Feb-24	01-Mar-24	01-Apr-24

7	Royal Bhutan Army, Headquarter, Lungtephu including Royal Bhutan Army Wings and Training Centres	Armed Forces	FA	LC	P1	A1	04-Mar-24	26-Apr-24	27-May-24
8	Army Welfare Sawmill	Armed Forces	FA	CD	P2	C1	30-Apr-24	15-May-24	14-Jun-24
9	Conservation of Sangchenchoekhor Monastery Project, Department of Culture and Dzongkha Development, Ministry of Home Affairs	Ministries	FA	PLC	P2	C1	17-May-24	31-May-24	28-Jun-24
Team II Team leader: Chindup Gyeltshen, Deputy chief Auditor Team members: Tshering Dorji, Dy. Chief Auditor & Chimi Yuden, Auditor-II									
Sl. No.	Name of Agency	Agency Type	Account Type	Audit Type	Audit Priority	Audit Category	Audit Start Date	Audit End Date	Reports Issue Date
1	Dzongkhag Administration, Gasa including Gewogs	Dzongkhags, Dungkhags & Gewogs	FA	LC	P1	A1	01-Aug-23	30-Aug-23	13-Oct-23
2	The Secretariat, Ministry of Home Affairs	Ministries	FA	LC	P2	C1	04-Sep-23	15-Sep-23	16-Oct-23
3	Local Governance Sustainable Development Program, Department of Local Governance & Disaster Management, Ministry of Home Affairs	Ministries	FA	PLC	P1	C1	19-Sep-23	05-Oct-23	06-Nov-23
4	Department of Law & Order, Ministry of Home Affairs	Ministries	FA	LC	P2	C1	09-Oct-23	20-Oct-23	20-Nov-23
5	Department of Civil Registration and Census, Ministry of Home Affairs	Ministries	FA	LC	P2	C1	23-Oct-23	06-Nov-23	06-Dec-23
6	Department of Immigration including Regional Immigration Office, Paro	Ministries	FA	LC	P2	C1	07-Nov-23	20-Nov-23	20-Dec-23
7	National Museum of Bhutan, Paro	Ministries	FA	LC	P2	C1	21-Nov-23	04-Dec-23	04-Jan-24
8	Drugyal Dzong Conservation Project, Department of Culture & Dzongkha Development, Ministry of Home Affairs	Ministries	FA	PLC	P1	C1	06-Dec-23	15-Dec-23	15-Jan-24
9	Department of Culture and Dzongkha Development including National Library & Archives, Royal Academy of Performing Arts and Hindu Dharma Samudhya	Ministries	FA	LC	P1	A2	01-Feb-24	01-Mar-24	01-Apr-24
10	Royal Bhutan Police, Head Quarter including Royal Bhutan Police Division I, Paro; Prison Service Division; and Fire Fighting Services	Ministries	FA	LC	P1	A1	04-Mar-24	05-Apr-24	20-May-24

11	Dessung Service	Autonomous Agencies	FA	LC	P2	A1	09-Apr-24	31-May-24	28-Jun-24
Team III Team Leader: Tshewang Tandin, Sr. Auditor II Team Members: Tashi Thinley, Sr. Auditor -III, Kinley Tshering, Auditor-II and Chundu Wanhchuk, Auditor II									
Sl. No.	Name of Agency	Agency Type	Account Type	Audit Type	Audit Priority	Audit Category	Audit Start Date	Audit End Date	Reports Issue Date
1	City Bus Service	Thromdes	FA	CD	P2	C1	07-Aug-23	16-Aug-23	15-Sep-23
2	Dzongkhag Administration, Paro including Gewogs	Dzongkhags, Dungkhags & Gewogs	FA	LC	P1	A1	21-Aug-23	02-Oct-23	10-Nov-23
3	Bhutan Green Transport Project, Thimphu Thromde	Thromdes	FA	CD	P1	C1	09-Oct-23	16-Oct-23	13-Nov-23
4	Department of Local Governance & Disaster Management, Ministry of Home Affairs	Ministries	FA	LC	P2	C1	19-Oct-23	31-Oct-23	30-Nov-23
5	Civil Society Organization Authority	Autonomous Agencies	FA	LC	P2	C1	02-Nov-23	13-Nov-23	12-Dec-23
6	Lhakhang Construction Project, Rajgir, India	Ministries	FA	LC	P1	C1	16-Nov-23	23-Nov-23	22-Dec-23
7	Dratshang Lhentshog	Autonomous Agencies	FA	LC	P2	A2	29-Nov-23	20-Dec-23	19-Jan-24
8	Religion and Health Project, Choedhey Lhentshog, RGoB Contribution	Autonomous Agencies	FA	PLC	P2	C3	25-Dec-23	27-Dec-23	26-Jan-24
9	Rabdeys, Dratshang Lhentshog	Dratshang Lhentshog	FA	LC	P2	A1	01-Feb-24	27-Feb-24	26-Mar-24
10	Thromde, Thimphu	Thromdes	FA	LC	P1	A1	04-Mar-24	23-Apr-24	24-May-24
11	Royal Body Guard, Dechencholing	Armed Forces	FA	LC	P1	A2	29-Apr-24	21-May-24	21-Jun-24
Social Cluster Division (SoCD)									
Team I Team Leader: Tshering Tenzin, Dy. Chief Auditor Team Members: Tshering Ngedup, Sr. Audit Officer, Phub Dem, Asst. Audit Officer & Yeshe Choden, Auditor I									
Sl. No.	Name of Agency	Agency Type	Account Type	Audit Type	Audit Priority	Audit Category	Audit Start Date	Audit End Date	Reports Issue Date
1	Department of Clinical Services, National Medical Services	Autonomous Agencies	FA	LC	P2	B2	01-Aug-23	15-Aug-23	15-Sep-23

2	Department of Medical Products, National Medical Services	Autonomous Agencies	FA	LC	P2	B2	16-Aug-23	31-Aug-23	30-Sep-23
3	Department of Biomedical Engineering, National Medical Services	Autonomous Agencies	FA	LC	P2	B2	01-Sep-23	15-Sep-23	15-Oct-23
4	Construction of 65 Bedded Mother & Child Hospital construction, Mongar, Department of Biomedical Engineering, National Medical Services	Autonomous Agencies	FA	PLC	P1	B1	18-Sep-23	30-Sep-23	30-Oct-23
5	GFATM Project "Preventing HIV/AIDS, to reduce TB & MDR-TB burden strengthening treatment of PLHIV", Thimphu, Department of Public Health, Ministry of Health	Ministries	FA	PLC	P1	C1	02-Oct-23	10-Oct-23	10-Nov-23
6	GFATM Project "Country Coordination Mechanism (CCM)", Thimphu, Department of Public Health, Ministry of Health	Ministries	FA	PLC	P1	C1	11-Oct-23	20-Oct-23	20-Nov-23
7	Asia Pacific Vaccine Access Facility (Pediatric Pfizer Vaccines). Implemented by Ministry of Health. Funded by ADB (FIC 5728)	Ministries	FA	PLC	P1	C1	23-Oct-23	03-Nov-23	03-Dec-23
8	Health Flagship Programme implemented by Ministry of Health	Ministries	FA	PLC	P2	B3	06-Nov-23	16-Nov-23	16-Dec-23
9	Covid-19 Emergency Response and Health System Preparedness Project. Implemented by Ministry of Health. Funded by World Bank	Ministries	FA	PLC	P2	C1	17-Nov-23	29-Nov-23	29-Dec-23
10	Health Sector Development Program. Implemented by Secretariat, Ministry of Health. Funded by ADB (FIC 4636)	Ministries	FA	PLC	P1	B1	30-Nov-23	15-Dec-23	15-Jan-24
11	Department of Public Health, Ministry of Health	Ministries	FA	LC	P2	B2	18-Dec-23	29-Dec-23	29-Jan-24
12	Fleming Fund Project. Implemented by Department of Health Services, Ministry of Health	Ministries	FA	PLC	P1	C1	01-Feb-24	09-Feb-24	09-Mar-24
13	UNFPA Assisted Project, Ministry of Health	Ministries	FA	PLC	P1	B3	12-Feb-24	23-Feb-24	23-Mar-24
14	Secretariat Services, Ministry of Health	Ministries	FA	LC	P2	C1	26-Feb-24	08-Mar-24	08-Apr-24
15	Procurement of Medical Equipment for JDWNRH GoI PTA FIC 5188	Ministries	FA	FIC	P1	C1	11-Mar-24	20-Mar-24	20-Apr-24
16	Construction of 150 Bedded Mother & Child hospital, , Department of Biomedical Engineering, National Medical Services	Autonomous Agencies	FA	PLC	P1	B1	21-Mar-24	10-Apr-24	10-May-24

17	UNICEF Assisted Project, Ministry of Health	Ministries	FA	PLC	P1	B3	11-Apr-24	24-Apr-24	24-May-24
18	International Assistance, Ministry of Health	Ministries	FA	PLC	P1	B3	25-Apr-24	10-May-24	10-Jun-24
19	Department of Health Services, Ministry of Health	Ministries	FA	LC	P2	B2	13-May-24	27-May-24	25-Jun-24
Team II Team Leader: Tashi, Audit Officer Team Members: Manish Giri, Sr. Audit Officer, Tashi Phuntsho, Asst. Audit Officer & Tashi Wangmo, Auditor II									
Sl. No.	Name of Agency	Agency Type	Account Type	Audit Type	Audit Priority	Audit Category	Audit Start Date	Audit End Date	Reports Issue Date
1	UNICEF Assisted Project, Ministry of Education & Skills Development	Ministries	FA	PLC	P1	C1	01-Aug-23	08-Aug-23	07-Sep-23
2	International Assistance Project. Implemented by Department of School Education, Ministry of Education & Skills Development	Ministries	FA	PLC	P2	C1	14-Aug-23	21-Aug-23	20-Sep-23
3	Department of School Education, Ministry of Education & Skills Development	Ministries	FA	LC	P2	B1	25-Aug-23	11-Sep-23	11-Oct-23
4	Secretariat Services, Ministry of Education and Skills Development including Sherig Endowment Fund	Ministries	FA	LC	P2	C1	18-Sep-23	28-Sep-23	28-Oct-23
5	Save the Children Assisted Project. Implemented by Department of School Education, Ministry of Education & Skills Development	Ministries	FA	PLC	P1	C1	04-Oct-23	11-Oct-23	10-Nov-23
6	Department of Workforce Planning and Skills Development, Ministry of Education and Skills Development	Ministries	FA	LC	P2	B2	17-Oct-23	31-Oct-23	30-Nov-23
7	Undergraduate Scholarship GoI PTA FIC 2950	Ministries	FA	FIC	P2	C1	07-Nov-23	14-Nov-23	14-Dec-23
8	Education Flagship Program (ICT) GoI PTA FIC 5183	Ministries	FA	FIC	P2	B3	20-Nov-23	29-Nov-23	29-Dec-23
9	Paro College of Education, Royal University of Bhutan	Autonomous Agencies	FA	LC	P2	B1	04-Dec-23	19-Dec-23	18-Jan-24
10	Development of new Infrastructure at Paro College of Education for quality teaching and learning (FIC 4733) GoI PTA	Autonomous Agencies	FA	FIC	P1	C1	22-Dec-23	29-Dec-23	29-Jan-24
11	Department of Education Programs, Ministry of Education and Skills Development	Ministries	FA	LC	P2	B2	01-Feb-24	14-Feb-24	15-Mar-24
12	Professional Development for Teachers GoI PTA FIC 4720	Ministries	FA	FIC	P2	C1	26-Feb-24	04-Mar-24	03-Apr-24

13	Faculty of Nursing & Public Health, Khesar Gyalpo University of Medical Sciences of Bhutan	Autonomous Agencies	FA	PLC	P2	C1	11-Mar-24	18-Mar-24	17-Apr-24
14	National Examination Advisory Board	Autonomous Agencies	FA	LC	P2	C1	25-Mar-24	01-Apr-24	01-May-24
15	National Education Assessment for Bhutan under Save the Children funding, National Exam Advisory Board, Thimphu	Autonomous Agencies	FA	PLC	P2	C1	08-Apr-24	11-Apr-24	13-May-24
16	Faculty of Traditional Medicine, Khesar Gyalpo University of Medical Sciences of Bhutan	Autonomous Agencies	FA	LC	P2	C1	19-Apr-24	26-Apr-24	27-May-24
17	Bhutan National Legal Institute	Autonomous Agencies	FA	LC	P2	C1	06-May-24	13-May-24	12-Jun-24
18	2020 Bridge Bhutan Project funded by KNCU, Ministry of Education & Skills Development	Ministries	FA	PLC	P1	C1	20-May-24	28-May-24	27-Jun-24
Team III Team Leader: Phurpa Dorji, Audit Officer Team Members: Tashi Phuntsho, Sr. Auditor II & Tandin Bidha, Asst. Audit Officer									
Sl. No.	Name of Agency	Agency Type	Account Type	Audit Type	Audit Priority	Audit Category	Audit Start Date	Audit End Date	Reports Issue Date
1	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	Ministries	FA	PLC	P1	B2	01-Aug-23	18-Aug-23	18-Sep-23
2	World Bank funded Human Capital Recovery and Resilience Project (HCRRP) implemented by Department of Technical Education, Ministry of Education & Skills Development	Ministries	FA	PLC	P1	B1	21-Aug-23	31-Aug-23	29-Sep-23
3	National Commission for Women & Children, Ministry of Education and Skills Development	Ministries	FA	LC	P2	C1	01-Sep-23	12-Sep-23	12-Oct-23
4	Construction of Royal Institute of Law (2nd Phase - FIC 3059) Jigme Singye Wangchuck School of Law funded by GoI PTA	Autonomous Agencies	FA	FIC	P1	B2	14-Sep-23	04-Oct-23	03-Nov-23
5	Jigme Singye Wangchuck Law College, Paro	Autonomous Agencies	FA	LC	P2	C1	06-Oct-23	16-Oct-23	27-Nov-23
6	GoI PTA "Critical Skill Development in Economic Sector " implemented by Department of Technical	Ministries	FA	PLC	P1	C1	17-Oct-23	03-Nov-23	04-Dec-23

	Education, Ministry of Education & Skills Development								
7	National Land Commission Secretariat	Autonomous Agencies	FA	LC	P2	A3	06-Nov-23	01-Dec-23	01-Jan-24
8	National Institute of Zorig Chusum, Thimphu including IDF	Ministries	FA	LC	P2	B3	04-Dec-23	20-Dec-23	22-Jan-24
9	Royal Centre for Disease Control	Ministries	FA	LC	P2	C1	01-Feb-24	12-Feb-24	13-Mar-24
10	Bhutan Food & Drug Authority	Autonomous Agencies	FA	LC	P1	B1	13-Feb-24	13-Mar-24	12-Apr-24
11	Technical Training Institute, Thimphu including CD account	Ministries	FA	LC	P2	B3	14-Mar-24	28-Mar-24	29-Apr-24
12	Office of Vice Chancellor, Royal University of Bhutan	Autonomous Agencies	FA	LC	P2	B3	29-Mar-24	12-Apr-24	13-May-24
13	Bhutan Qualification and Professional Certification Authority	Ministries	FA	LC	P1	C1	15-Apr-24	25-Apr-24	27-May-24
14	Khesar Gyalpo University of Medical Sciences of Bhutan	Autonomous Agencies	FA	LC	P2	C1	26-Apr-24	08-May-24	07-Jun-24
15	Bhutan Health Trust Fund, Secretariat	Ministries	FA	CD	P1	C1	09-May-24	20-May-24	19-Jun-24
16	Royal Institute of Management Secretariat	Autonomous Agencies	FA	LC	P2	C1	21-May-24	31-May-24	30-Jun-24
Office of the Assistant Auditor General, Bumthang									
Team I Team Leader: Sonam, Sr. Audit Officer Team members: Dorji Nima, Sr. Auditor I & Yeshe Jamtsho, Auditor II									
Sl. No.	Name of Agency	Agency Type	Account Type	Audit Type	Audit Priority	Audit Category	Audit Start Date	Audit End Date	Reports Issue Date
1	Commercial Agriculture & Resilient Livelihood Enhancement Programme (CARLEP), Wengkhari including Regional Office, Khangma, and implementing agencies of Lhuntse, Mongar, P/gatshel, S/Jongkhar, Trashigang, and T/ Yangtse Dzongkhag	Ministries	FA	PLC	P1	A1	31-Jul-23	15-Sep-23	14-Nov-23

2	Agricultural Research & Development, Renewable Natural Resources Research Development Centre, Wengkharr, Mongar	Ministries	FA	PLC	P1	C1	18-Sep-23	29-Sep-23	30-Oct-23
3	Regional Agriculture and Marketing Co-operatives (RAMCO), Mongar	Ministries	FA	LC	P2	C2	02-Oct-23	06-Oct-23	06-Nov-23
4	National Livestock Research Center, Bumthang	Ministries	FA	LC	P2	C3	09-Oct-23	13-Oct-23	13-Nov-23
5	Dzongkhag Administration, Lhuentse including Gewogs	Dzongkhags, Dungkhags & Gewogs	FA	LC	P1	A1	15-Oct-23	08-Dec-23	01-Feb-24
6	Electricity Services Division, Lhuentse, Bhutan Power Corporation Limited	Corporations	CA	CD	P2	C1	11-Dec-23	20-Dec-23	22-Jan-24
7	Native Poultry and Heifer Breeding Centre, Sertsam, Lhuntse	Ministries	FA	LC	P2	C2	21-Dec-23	29-Dec-23	30-Jan-24
8	Regional Office, Trongsa, Department of Surface Transport, Ministry of Infrastructure and Transport	Ministries	FA	LC	P1	A2	01-Feb-24	15-Mar-24	30-Apr-24
9	Royal Bhutan Police, Division VII, Trongsa	Ministries	FA	LC	P2	C1	18-Mar-24	22-Mar-24	22-Apr-24
10	Tangsibji Hydro Energy Limited, Trongsa	Hydropowers	CA	CD	P1	A1	25-Mar-24	03-May-24	21-Jun-24
11	College of Language & Cultural Studies, Taktse, Trongsa, Royal University of Bhutan	Autonomous Agencies	FA	LC	P2	B3	06-May-24	17-May-24	17-Jun-24
12	Development of Infrastructure at College of Language and Cultural Studies. GoI PTA (FIC 4739)	Autonomous Agencies	FA	PLC	P1	C2	20-May-24	24-May-24	24-Jun-24
13	Yungichhu Hydropower Project located in Silibi, Maedtsho Gewog, Lhuntse	Corporations	CA	CD	P2	B3	27-May-24	14-Jun-24	30-Jun-24
Team II Team Leader: Duptho Wangdi, Audit Officer Team Members: Ugyen Tshewang, Auditor II & Karma Dorji, Asst. Audit Officer									
Sl. No.	Name of Agency	Agency Type	Account Type	Audit Type	Audit Priority	Audit Category	Audit Start Date	Audit End Date	Reports Issue Date
1	Dzongkhag Administration, Bumthang including Gewogs	Dzongkhags, Dungkhags & Gewogs	FA	LC	P1	A1	31-Jul-23	15-Sep-23	31-Oct-23
2	Dzongkhag Administration, Mongar including Dungkhag & Gweogs	Dzongkhags, Dungkhags & Gewogs	FA	LC	P1	A1	18-Sep-23	08-Dec-23	22-Jan-24

3	Kurichu Hydropower Plant, Gyelpozhing, Mongar	Corporations	CA	CD	P1	B3	12-Dec-23	29-Dec-23	29-Jan-24
4	Ugyen Wangchuck Institute for Forest Research and Training, Lamegonpa, Bumthang	Ministries	FA	LC	P1	C1	05-Feb-24	09-Feb-24	11-Mar-24
5	Regional Revenue & Customs Office, Mongar, Department of Revenue & Customs, Ministry of Finance	Ministries	FA	LC	P1	B1	12-Feb-24	23-Feb-24	25-Mar-24
6	Regional Office of Industry, Commerce & Employment, Mongar, Ministry of Industry, Commerce, and Employment	Ministries	FA	LC	P2	C2	26-Feb-24	01-Mar-24	31-Mar-24
7	Regional Pig & Poultry Breeding Centre, Lingmethang, Mongar	Ministries	FA	LC	P2	C2	04-Mar-24	08-Mar-24	08-Apr-24
8	Natural Resources Development Corporation Limited, Zhongar Regional Office, Mongar	Corporations	FA	CD	P2	B3	11-Mar-24	22-Mar-24	22-Apr-24
9	Royal Bhutan Police, Division X, Mongar	Ministries	FA	LC	P2	C1	25-Mar-24	27-Mar-24	
10	Natural Resources Development Corporation Limited, Jakar Regional Office, Bumthang including Gelephu Branch Office	Corporations	CA	CD	P2	B3	01-Apr-24	12-Apr-24	13-May-24
11	Mangdechhu Hydropower Plant	Hydropowers	CA	CD	P1	A3	15-Apr-24	14-May-24	13-Jun-24
12	Burgangchhu Hydropower Project located in Buli, Nangkor Gewog, Zhemgang	Corporations	CA	CD	P2	B3	16-May-24	31-May-24	30-Jun-24
13	Divisional Forest Office, Zhemgang, Department of Forest and Park Services, Ministry of Energy and Natural Resources	Ministries	FA	LC	P2	B2	03-Jun-24	14-Jun-24	30-Jun-24
14	Technical Training Institute, Chumey, Bumthang	Ministries	FA	LC	P2	C1	17-Jun-24	21-Jun-24	30-Jun-24
Team III Team Leader: Sangay Tashi, Sr. Audit Officer Team Members: Biren Gurung, Asst. Audit Officer & Thinley Choizang, Auditor I									
Sl. No.	Name of Agency	Agency Type	Account Type	Audit Type	Audit Priority	Audit Category	Audit Start Date	Audit End Date	Reports Issue Date
1	Dzongkhag Administration, Zhemgang including Dungkhag & Gewogs	Dzongkhags, Dungkhags & Gewogs	FA	LC	P1	A1	31-Jul-23	29-Sep-23	18-Nov-23
2	Dzongkhag Administration, Trongsa including Gewogs	Dzongkhags, Dungkhags & Gewogs	FA	LC	P1	A1	02-Oct-23	24-Nov-23	08-Jan-24

3	Regional Office, Lingmethang, Mongar, Department of Surface Transport, Ministry of Infrastructure and Transport	Ministries	FA	LC	P1	A2	27-Nov-23	31-Dec-23	30-Jan-24
4	Regional Office, Tingtibi, Department of Surface Transport, Ministry of Infrastructure and Transport	Ministries	FA	LC	P1	A2	01-Feb-24	22-Mar-24	21-Apr-24
5	Royal Bhutan Police, Division XIII, Bumthang	Ministries	FA	LC	P2	C1	25-Mar-24	29-Mar-24	
6	Wangchuck Centennial National Park, Bumthang	Ministries	FA	LC	P2	C1	01-Apr-24	05-Apr-24	15-Apr-24
7	Electricity Services Division, Zhemgang, Bhutan Power Corporation Limited	Corporations	CA	CD	P2	C1	08-Apr-24	19-Apr-24	09-May-24
8	Electricity Services Division, Mongar, Bhutan Power Corporation Limited	Corporations	CA	CD	P2	C1	22-Apr-24	03-May-24	23-May-24
9	Jigme Singye Wangchuck National Park, Tshangkha, Trongsa	Ministries	FA	LC	P2	B2	06-May-24	17-May-24	06-Jun-24
10	Divisional Forest Office, Mongar, Department of Forests and Park Services, Ministry of Energy and Natural Resources	Ministries	FA	LC	P2	B2	20-May-24	31-May-24	25-Jun-24
11	Regional Revenue & Customs Office, Bumthang, Department of Revenue & Customs, Ministry of Finance	Ministries	FA	LC	P1	B3	03-Jun-24	14-Jun-24	30-Jun-24
12	National Sheep Centre, Dumithang, Bumthang	Ministries	FA	LC	P2	C2	17-Jun-24	21-Jun-24	30-Jun-24
13	National Development Centre for Animal Nutrition, Bumthang	Ministries	FA	LC	P2	C1	24-Jun-24	28-Jun-24	30-Jun-24
Team IV Team Leader: Biren Gurung, Asst. Audit Officer Team Member: Yeshe Jamtsho, Auditor II									
Sl. No.	Name of Agency	Agency Type	Account Type	Audit Type	Audit Priority	Audit Category	Audit Start Date	Audit End Date	Reports Issue Date
1	Phrumsengla National Park, Ura, Bumthang	Ministries	FA	LC	P2	C1	01-Feb-24	16-Feb-24	22-Mar-24
2	Divisional Forest Office, Bumthang, Department of Forest and Park Services, Ministry of Energy and Natural Resources	Ministries	FA	LC	P2	B2	19-Feb-24	08-Mar-24	12-Apr-24
3	Regional Office of Industry, Commerce & Employment, Trongsa, Ministry of Industry, Commerce, and Employment	Ministries	FA	LC	P2	C3	11-Mar-24	22-Mar-24	26-Apr-24

4	Electricity Services Division, Trongsa, Bhutan Power Corporation Limited	Corporations	CA	CD	P2	C1	25-Mar-24	05-Apr-24	10-May-24
5	National Equine Farm, Bumthang	Ministries	FA	LC	P2	C2	08-Apr-24	12-Apr-24	17-May-24
6	Eastern Regional Referral Hospital, Mongar	Ministries	FA	LC	P2	B2	15-Apr-24	03-May-24	17-Jun-24
7	Regional Office, Mongar including Base Offices in Lhuentse, Trashigang and Trashigang, Bhutan Construction and Transport Authority, Ministry of Infrastructure and Transport	Ministries	FA	LC	P2	B3	06-May-24	24-May-24	30-Jun-24
8	Electricity Services Division, Bumthang, Bhutan Power Corporation Limited	Corporations	CA	CD	P2	C1	27-May-24	14-Jun-24	30-Jun-24
Office of the Assistant Auditor General, Phuntsholing									
Team I Team Leader: Lungay Wangdi, Sr. Audit Officer Team Members: Sonam Tshering, Asst. Audit Officer, Kencho Wangmo, Asst. Audit Officer & Kuch Kumari Subba, Auditor I									
Sl. No.	Name of Agency	Agency Type	Account Type	Audit Type	Audit Priority	Audit Category	Audit Start Date	Audit End Date	Reports Issue Date
1	Dzongkhag Administration, Samtse including Dungkhags & Gewogs	Dzongkhags, Dungkhags & Gewogs	FA	LC	P1	A1+	02-Aug-23	21-Sep-23	05-Nov-23
2	Bhutan Board Products Limited, including Tala Factory & Bhutan Board Products Limited, Thimphu	Corporations	CA	Others	P1	A1	25-Sep-23	16-Oct-23	15-Nov-23
3	Gaeddu College of Business Studies	Autonomous Agencies	FA	LC	P2	B3	19-Oct-23	27-Oct-23	26-Nov-23
4	Development of New Infrastructure at Gaeddu College of Business Studies for quality teaching and learning	Autonomous Agencies	FA	PLC	P1	C1	30-Oct-23	07-Nov-23	07-Dec-23
5	Bhutan Lottery Limited, Phuentsholing	Corporations	CA	Others	P2	C1	10-Nov-23	17-Nov-23	17-Dec-23
6	Regional Office of Industry, Commerce and Employment, Phuentsholing, Ministry of Industry, Commerce and Employment	Ministries	FA	LC	P2	C2	20-Nov-23	27-Nov-23	27-Dec-23
7	Tala Hydro Power Plant	Corporations	CA	Others	P1	A3	29-Nov-23	18-Dec-23	17-Jan-24
8	Divisional Forest Office, Gedu including Range Offices Phuentsholing, Gedu & Tshimasham, Department of Forest and Park Services, Ministry of Energy and Natural Resources	Ministries	FA	LC	P2	B2	19-Dec-23	29-Dec-23	28-Jan-24

9	Logistics Management Division, Phuentsholing	Ministries	FA	LC	P2	B3	01-Feb-24	13-Feb-24	14-Mar-24
10	Regional Immigration Office, Phuentshoing, Department of Immigration, Ministry of Home Affairs	Ministries	FA	LC	P2	B3	14-Feb-24	28-Feb-24	29-Mar-24
11	National Centre for Reverine & Lake Fisheries, Haa, Department of Livestock, Ministry of Agriculture & Livestock	Ministries	FA	LC	P2	C1	01-Mar-24	12-Mar-24	11-Apr-24
12	Electricity Services Division, Haa, Bhutan Power Corporation Limited	Corporations	CA	Others	P2	C1	13-Mar-24	22-Mar-24	21-Apr-24
13	Material Management Division, Phuentsholing, Druk Green Power Corporation	Corporations	CA	Others	P2	C1	25-Mar-24	05-Apr-24	05-May-24
14	Special Reserve Police Force (SRPF), Royal Bhutan Police, Tashi Gatshel, Chhukha	Ministries	FA	LC	P2	C1	08-Apr-24	17-Apr-24	17-May-24
15	Food Corporation of Bhutan Limited, Phuentsholing including Regional Offices, Thimphu, Gelephu & Samdrupjongkhar; Bulk P/Ling, S/Jongkhar & Gelephu; and all Depots	Corporations	CA	Others	P1	A1	22-Apr-24	31-May-24	30-Jun-24
16	Dzongkhag Court, Haa	Autonomous Agencies	FA	LC	P2	C1	03-Jun-24	07-Jun-24	30-Jun-24
17	Dzongkhag Court, Chhukha	Autonomous Agencies	FA	LC	P2	C1	10-Jun-24	14-Jun-24	30-Jun-24
18	Dzongkhag Court, Samtse	Autonomous Agencies	FA	LC	P2	C1	17-Jun-24	21-Jun-24	30-Jun-24
Team II Team Leader: Tshering Pem, Audit Officer Team Members: Karma Thinley, Sr. Auditor III, Sonam Tsherig H, Asst. Audit Officer, Tandin Wangdi, Asst. Audit Officer & Dawa Zangmo, Asst. Audit Officer									
Sl. No.	Name of Agency	Agency Type	Account Type	Audit Type	Audit Priority	Audit Category	Audit Start Date	Audit End Date	Reports Issue Date
1	Dzongkhag Administration, Chhukha including Dungkhag & Gewogs	Dzongkhags, Dungkhags & Gewogs	FA	LC	P1	A1	02-Aug-23	15-Sep-23	17-Oct-23
2	Livestock Central Store, Phuentsholing, Ministry of Agriculture & Livestock	Ministries	FA	LC	P2	C2	18-Sep-23	21-Sep-23	21-Oct-23
3	Jigme Khesar Strict Nature Reserve, Haa, Department of Forests & Park Services, Ministry of Energy & Natural Resources	Ministries	FA	LC	P2	C1	25-Sep-23	03-Oct-23	04-Nov-23

4	Electricity Services Division, BPCL, Samtse	Corporations	CA	Others	P2	C1	05-Oct-23	13-Oct-23	13-Nov-23
5	Construction Project Office, Samtse, Bhutan Power Corporation Limited	Corporations	CA	CD	P2	C1	16-Oct-23	24-Oct-23	23-Nov-23
6	Thromde, Phuentsholing including CD account, Revenue & Education Subsidy	Thromdes	FA	LC	P1	A3+	26-Oct-23	13-Dec-23	12-Jan-24
7	SASEC Road Connectivity Project (Loan). Implemented by Thromde, Phuentsholing. ADB funded	Thromdes	FA	PLC	P1	C1	14-Dec-23	20-Dec-23	19-Jan-24
8	SASEC Transport, Trade Facilitation and Logistics Project (G-0492)). Implemented by Thromde, Phuentsholing. ADB funded	Thromdes	FA	PLC	P1	C1	21-Dec-23	27-Dec-23	26-Jan-24
9	Penden Cement Authority Limited including Depot, Phuentsholing	Corporations	CA	Others	P1	A1	01-Feb-24	27-Feb-24	29-Mar-24
10	Regional Immigration Office, Samtse, Department of Immigration, Ministry of Home Affairs	Ministries	FA	LC	P2	B3	29-Feb-24	08-Mar-24	08-Apr-24
11	Royal Bhutan Police, Division III, Phuentsholing	Ministries	FA	LC	P2	C1	11-Mar-24	18-Mar-24	
12	Chhukha Hydro Power Plant	Corporations	CA	Others	P1	A3	20-Mar-24	05-Apr-24	07-May-24
13	Regional Revenue & Customs Office, Phuentsholing, Department of Revenue & Customs, Ministry of Finance	Ministries	FA	LC	P2	A1	08-Apr-24	03-May-24	03-Jun-24
14	Electricity Services Division, Phuentsholing, Bhutan Power Corporation Limited	Corporations	CA	Others	P2	B3	06-May-24	14-May-24	14-Jun-24
15	Transmission Maintenance Division, Phuentsholing, Bhutan Power Corporation Limited	Corporations	CA	Others	P2	C1	15-May-24	22-May-24	24-Jun-24
16	Regional Stores Division, Phuentsholing, Bhutan Power Corporation Limited	Corporations	CA	Others	P2	C1	24-May-24	30-May-24	30-Jun-24
17	Regional Cattle Breeding Centre, Wangkha, Chhukha	Ministries	FA	LC	P2	C2	31-May-24	05-Jun-24	30-Jun-24
18	Dungkhag Court, Sombaykha, Haa	Autonomous Agencies	FA	LC	P2	C1	07-Jun-24	13-Jun-24	30-Jun-24
19	Regional Office, Phuentsholing including Base Offices in Phuentsholing, Gedu, Tsimasham and Samtse, Bhutan Construction and Transport Authority, Ministry of Infrastructure and Transport	Ministries	FA	LC	P2	B1	14-Jun-24	20-Jun-24	30-Jun-24

Team III Team Leader: Pema Jamtsho Tamang, Sr. Auditor III Team Members: Chimi Tshering, Asst. Audit Officer, Dorji Gyeltshen, Auditor I & Tenzin Jamtsho, Asst. Audit Officer									
Sl. No.	Name of Agency	Agency Type	Account Type	Audit Type	Audit Priority	Audit Category	Audit Start Date	Audit End Date	Reports Issue Date
1	Dzongkhag Administration, Haa including Dungkhag & Gewogs	Dzongkhags, Dungkhags & Gewogs	FA	LC	P1	A1	01-Aug-23	08-Sep-23	09-Oct-23
2	College of Science and Technology, Rinchending, Phuentsholing	Autonomous Agencies	FA	LC	P2	B3	11-Sep-23	19-Sep-23	19-Oct-23
3	Samtse College of Education	Autonomous Agencies	FA	LC	P2	B3	21-Sep-23	29-Sep-23	30-Oct-23
4	General Hospital, Phuentsholing	Ministries	FA	LC	P2	B3	02-Oct-23	10-Oct-23	10-Nov-23
5	Regional Revenue & Customs Office, Samtse including checkpoints at Samtse, Gomtu, Bindu, and Jitti, Department of Revenue & Customs, Ministry of Finance	Ministries	FA	LC	P2	B1	12-Oct-23	27-Oct-23	27-Nov-23
6	Regional Central Stores, Phuentsholing, Department of Surface Transport, Ministry of Infrastructure & Transport	Ministries	FA	LC	P2	C2	30-Oct-23	03-Nov-23	04-Dec-23
7	Dungkhag Court, Dophuchen	Autonomous Agencies	FA	LC	P2	C1	06-Nov-23	10-Nov-23	12-Dec-23
8	Dungkhag Court, Tashichhoeling	Autonomous Agencies	FA	LC	P2	C1	13-Nov-23	17-Nov-23	18-Dec-23
9	SASEC Transport, Trade Facilitation and Logistics Project (Grant 0400). SASEC Project, Phuntsholing, Department of Surface Transport, Ministry of Infrastructure & Transport	Ministries	FA	PLC	P1	B3	20-Nov-23	27-Nov-23	27-Dec-23
10	Regional Office, Phuntsholing, Gedu and Samtse, Department of Surface Transport, Ministry of Infrastructure and Transport	Ministries	FA	LC	P1	A2	29-Nov-23	20-Dec-23	22-Jan-24
11	Dungkhag Court, Phuentsholing	Autonomous Agencies	FA	LC	P2	C1	21-Dec-23	29-Dec-23	29-Jan-24
12	State Mining Corporation Limited, Samtse	Corporations	CA	Others	P2	B3	01-Feb-24	09-Feb-24	12-Mar-24
13	Divisional Forest Office, Samtse including Range Offices at Samtse, Dophuchen & Tashichholing,	Ministries	FA	LC	P2	B2	12-Feb-24	27-Feb-24	27-Mar-24

	Department of Forest and Park Services, Ministry of Energy and Natural Resources								
14	Bhutan Ferro Alloys Limited, Phuentsholing	Corporations	CA	Others	P2	A1	29-Feb-24	22-Mar-24	22-Apr-24
15	Royal Bhutan Police, Division IV, Samtse	Ministries	FA	LC	P2	C1	25-Mar-24	01-Apr-24	01-May-24
16	Regional Office, Phuentsholing including offices at Gedu & Samtse, Natural Resource Development Corporation Limited	Corporations	CA	Others	P2	B3	03-Apr-24	12-Apr-24	13-May-24
17	Army Welfare Project, Distillery including Bonded Ware House and Card Board Factory, Samtse	Corporations	CA	Others	P1	A2	15-Apr-24	08-May-24	10-Jun-24
18	Explosive Management Division: Expenditure Management (RBP), Phuentsholing	Ministries	FA	LC	P1	C1	10-May-24	17-May-24	17-Jun-24
19	Thromde Veterinary Hospital & Satellite Laboratory, Phuntsholing	Ministries	FA	LC	P2	B3	20-May-24	29-May-24	30-Jun-24
20	Royal Institute for Governance & Strategic Studies (RIGSS), Phuentsholing	Autonomous Agencies	FA	Others	P2	C1	31-May-24	07-Jun-24	30-Jun-24

Office of the Assistant Auditor General, Samdrupjongkhar

Team I

Team Leader: Namgay Tenzin, Audit Officer

Team Members: Rinzin Norbu, Auditor II, Jigme Dorji, Asst. Audit Officer & Phuntsho Choden, Auditor II

Sl. No.	Name of Agency	Agency Type	Account Type	Audit Type	Audit Priority	Audit Category	Audit Start Date	Audit End Date	Reports Issue Date
1	Regional Office, Samdrupjongkhar, Department of Surface Transport, Ministry of Infrastructure and Transport	Ministries	FA	LC	P2	A2	07-Aug-23	31-Aug-23	24-Oct-23
2	Regional Office, Trashigang, Department of Surface Transport, Ministry of Infrastructure and Transport	Ministries	FA	LC	P1	A2	04-Sep-23	25-Sep-23	06-Nov-23
3	Dzongkhag Administration, Samdrupjongkhar including Dungkhags & Gewogs	Dzongkhags, Dungkhags & Gewogs	FA	LC	P1	A1	02-Oct-23	22-Nov-23	31-Jan-24
4	Regional Mithun Breeding Farm, Arong, Samdrupjongkhar, Department of Livestock, Ministry of Agriculture & Livestock	Ministries	FA	LC	P2	C2	04-Dec-23	07-Dec-23	18-Jan-24
5	College of Zorigchusum, Trashiyangtse, Department of Workforce Planning and Skills	Ministries	FA	CD	P2	B3	11-Dec-23	19-Dec-23	30-Jan-24

	Development, Ministry of Education and Skills Development								
6	Bumdeling Wildlife Sanctuary, Trashiyangtse, Department of Forests and Park Services, Ministry of Energy and Natural Resources	Ministries	FA	LC	P2	C1	20-Dec-23	26-Dec-23	06-Feb-24
7	Kholongchhu Hydro Energy Limited, Trashiyangtse	Hydropowers	CA	CD	P1	A1	01-Feb-24	05-Mar-24	15-Apr-24
8	Royal Bhutan Police, Division XIV, Trashiyangtse	Ministries	FA	LC	P2	C1	06-Mar-24	12-Mar-24	
9	Jomotsangkha Wildlife Sanctuary, Samdrupjongkhar	Ministries	FA	LC	P2	C2	18-Mar-24	22-Mar-24	06-May-24
10	Divisional Forest Office, S/Jongkhar, Department of Forest and Park Services, Ministry of Energy and Natural Resources	Ministries	FA	LC	P2	B2	25-Mar-24	04-Apr-24	17-May-24
11	Druk Metallurgy Limited (DML) Druk Holding & Investments Limited (DHI), Motanga Industrial Park, S/Jongkhar	Corporations	CA	LC	P1	B2	08-Apr-24	19-Apr-24	03-Jun-24
12	Dungsam Cement Corporation Limited, Nganglam	Corporations	CA	CD	P1	A1	22-Apr-24	14-May-24	25-Jun-24
13	Dungkhag Court, Wamrong	Autonomous Agencies	FA	LC	P2	C1	27-May-24	31-May-24	30-Jun-24
14	Dungkhag Court, Thrimshing	Autonomous Agencies	FA	LC	P2	C1	10-Jun-24	14-Jun-24	30-Jun-24
15	Dungkhag Court, Nganglam	Autonomous Agencies	FA	LC	P2	C1	17-Jun-24	21-Jun-24	30-Jun-24
Team II Team Leader: Kinley Wangchuk, Sr. Audit Officer Team Members: Karma Sangay, Sr. Auditor II, Yeshe Dorji, Asst. Audit Officer & Tashi Chopel, Auditor I									
Sl. No.	Name of Agency	Agency Type	Account Type	Audit Type	Audit Priority	Audit Category	Audit Start Date	Audit End Date	Reports Issue Date
1	Divisional Forest Office, Pemagatshel, Department of Forest and Park Services, Ministry of Energy and Natural Resources	Ministries	FA	LC	P2	B2	01-Aug-23	11-Aug-23	21-Sep-23
2	Dzongkhag Administration, Trashigang including Dungkhags & Gewogs	Dzongkhags, Dungkhags & Gewogs	FA	LC	P1	A1	14-Aug-23	13-Oct-23	24-Dec-23

3	Divisional Forest Office, Trashigang, Department of Forest and Park Services, Ministry of Energy and Natural Resources	Ministries	FA	LC	P2	B2	23-Oct-23	03-Nov-23	14-Dec-23
4	Regional Revenue and Customs Office, Samdrupjongkhar, Department of Revenue & Customs, Ministry of Finance	Ministries	FA	LC	P2	B1	13-Nov-23	27-Nov-23	05-Jan-24
5	Sherubtse College, Kanglung	Autonomous Agencies	FA	CD	P2	B3	04-Dec-23	12-Dec-23	23-Jan-24
6	Regional Centre for Aquaculture (Fishery), Samdrupcholing, Department of Livestock, Ministry of Agriculture & Livestock	Ministries	FA	LC	P2	C2	18-Dec-23	21-Dec-23	01-Feb-24
7	Rigsum Goenpa Restoration Project, Trashiyangtse, Department of Culture and Dzongkha Development, Ministry of Home Affairs	Ministries	FA	PLC	P2	A1	05-Feb-24	29-Feb-24	10-Apr-24
8	Royal Bhutan Police, Division VIII, Samdrupjongkhar including Pemagatshel Royal Bhutan Police	Ministries	FA	LC	P2	C1	04-Mar-24	08-Mar-24	
9	Azista Bhutan Healthcare Limited (ABHL), Motanga Industrial Park, Druk Holding and Investments Limited (DHI), S/Jongkhar	Corporations	CA	CD	P1	A3	11-Mar-24	28-Mar-24	09-May-24
10	Thromde Office, Samdrupjongkhar	Thromdes	FA	LC	P1	A1	01-Apr-24	03-May-24	13-Jun-24
11	Sakteng Wildlife Sanctuary, Phongmey, Trashigang, Department of Forests and Park Services, Ministry of Energy and Natural Resources	Ministries	FA	LC	P2	C1	06-May-24	10-May-24	20-Jun-24
12	Dzongkhag Court, Trashigang	Autonomous Agencies	FA	LC	P2	C1	13-May-24	17-May-24	27-Jun-24
13	Dungkhag Court, Sakteng	Autonomous Agencies	FA	LC	P2	C1	20-May-24	24-May-24	30-Jun-24
14	Dzongkhag Court, Trashiyangtse	Autonomous Agencies	FA	LC	P2	C1	27-May-24	31-May-24	30-Jun-24
15	Dzongkhag Court, Pemagatshel	Autonomous Agencies	FA	LC	P2	C1	03-Jun-24	07-Jun-24	30-Jun-24
Team III Team Leader: Sonam Chopel, Sr. Auditor II Team Members: Jigme Thinley, Sr. Auditor II & Pema Yangchen, Auditor II									

Sl. No.	Name of Agency	Agency Type	Account Type	Audit Type	Audit Priority	Audit Category	Audit Start Date	Audit End Date	Reports Issue Date
1	Dzongkhag Administration, Pemagatshel including Dungkhag & Gewogs	Dzongkhags, Dungkhags & Gewogs	FA	LC	P1	A1	07-Aug-23	05-Oct-23	16-Dec-23
2	Regional Office, Samdrup Jongkhar including Base Offices, Bhutan Construction and Transport Authority, Ministry of Infrastructure and Transport	Ministries	FA	LC	P2	B2	09-Oct-23	24-Oct-23	05-Dec-23
3	Dzongkhag Administration, Trashiyangtse including Gewogs	Dzongkhags, Dungkhags & Gewogs	FA	LC	P1	A1	06-Nov-23	22-Dec-23	28-Feb-24
4	Dzongkhag Court, Samdrupjongkhar	Autonomous Agencies	FA	LC	P2	C1	01-Feb-24	09-Feb-24	26-Mar-24
5	Dungkhag Court, Jomotsangkha	Autonomous Agencies	FA	LC	P2	C1	12-Feb-24	20-Feb-24	04-Apr-24
6	Dungkhag Court, Samdrupcholing	Autonomous Agencies	FA	LC	P2	C1	22-Feb-24	04-Mar-24	12-Apr-24
7	Royal Bhutan Police, Division IX Trashigang	Ministries	FA	LC	P2	C1	11-Mar-24	19-Mar-24	
8	Electricity Services Division, Samdrup Jongkhar, Bhutan Power Corporation Limited	Corporations	CA	CD	P2	C1	25-Mar-24	02-Apr-24	28-Jun-24
9	Electricity Services Division, Trashiyangtse, Bhutan Power Corporation Limited	Corporations	CA	CD	P2	C1	08-Apr-24	16-Apr-24	28-Jun-24
10	Transmission Operation and Maintenance Division, Deothang, Bhutan Power Corporation Limited	Corporations	CA	CD	P2	C1	18-Apr-24	26-Apr-24	28-Jun-24
11	Electricity Services Division, Trashigang, Bhutan Power Corporation Limited	Corporations	CA	CD	P2	C1	29-Apr-24	08-May-24	28-Jun-24
12	Electricity Supply Division, Pemagatshel, Bhutan Power Corporation Limited	Corporations	CA	CD	P2	C1	09-May-24	17-May-24	28-Jun-24
13	Technical Training Institute, Rangjung, Trashigang, Department of Workforce Planning and Skills Development, Ministry of Education & Skills Development	Ministries	FA	LC	P2	C1	27-May-24	04-Jun-24	30-Jun-24
14	Kouphuku International Dairy Corporation, Chenari, Trashigang	Corporations	CA	CD	P2	C1	05-Jun-24	13-Jun-24	30-Jun-24

Office of the Assistant Auditor General, Tsirang

Team I

Team Leader: Gem Dorji, Sr. Audit Officer

Team Members: Nima Choden, Asst. Audit Officer & Chhogyal, Sr. Auditor

Sl. No.	Name of Agency	Agency Type	Account Type	Audit Type	Audit Priority	Audit Category	Audit Start Date	Audit End Date	Reports Issue Date
1	College of Natural Resources, Lobesa, Punakha	Autonomous Agencies	FA	CD	P1	B3	07-Aug-23	17-Aug-23	18-Sep-23
2	Development of Infrastructure and Teaching at College of Natural Resources, Lobesa, Punakha. GoI PTA (FIC 4738)	Autonomous Agencies	FA	PLC	P1	C1	18-Aug-23	28-Aug-23	28-Sep-23
3	Dzongkhag Administration, Wangdue Phodrang including Gewogs	Dzongkhags, Dungkhags & Gewogs	FA	LC	P1	A1	30-Aug-23	31-Oct-23	02-Dec-23
4	Divisional Forest Office, Punakha Department of Forests and Park Services, Ministry of Energy and Natural Resources	Ministries	FA	LC	P2	B2	06-Nov-23	16-Nov-23	17-Dec-23
5	Agriculture Research Development Centre, Bajothang, Wangdue Phodrang, Department of Agriculture, Ministry of Agriculture and Livestock	Ministries	FA	LC	P2	C1	20-Nov-23	28-Nov-23	29-Dec-23
6	ORIO Project, Dagapela, Department of Surface Transport	Ministries	FA	PLC	P1	C2	04-Dec-23	12-Dec-23	12-Jan-24
7	Phibsoo Wildlife Sanctuary, Singye, Sarpang, Department of Forests and Park Services, Ministry of Energy and Natural Resources	Ministries	FA	LC	P1	C1	18-Dec-23	22-Dec-23	22-Jan-24
8	Divisional Forest Office, Dagapela, Dagana, Department of Forests and Park Services, Ministry of Energy and Natural Resources	Ministries	FA	LC	P2	B2	05-Feb-24	15-Feb-24	16-Mar-24
9	Electricity Services Division, Dagapela, Bhutan Power Corporation Limited	Corporations	CA	CD	P2	C1	16-Feb-24	29-Feb-24	01-Apr-24
10	Royal Bhutan Police, Division II, Punakha	Ministries	FA	LC	P2	C1	04-Mar-24	12-Mar-24	12-Apr-24
11	Royal Bhutan Police, Division XII, Wangdue Phodrang	Ministries	FA	LC	P1	C1	13-Mar-24	21-Mar-24	21-Apr-24
12	Electricity Services Division, Wangdue Phodrang, Bhutan Power Corporation Limited	Corporations	CA	CD	P2	C1	25-Mar-24	02-Apr-24	04-May-24

13	Electricity Services Division, Bhutan Power Corporation Limited including 400 KV Project, Tsirang	Corporations	CA	CD	P2	C1	08-Apr-24	16-Apr-24	18-May-24
14	Natural Resources Development Corporation Limited, Wangdue Phodrang	Corporations	CA	CD	P2	C2	22-Apr-24	03-May-24	04-Jun-24
15	Dzongkhag Court, Dagana	Autonomous Agencies	FA	LC	P2	C2	06-May-24	10-May-24	10-Jun-24
16	Dungkhag Court, Lhamoizingkha	Autonomous Agencies	FA	LC	P2	C2	13-May-24	17-May-24	18-Jun-24
17	Dungkhag Court, Gelephu	Autonomous Agencies	FA	LC	P2	C2	20-May-24	24-May-24	25-Jun-24
18	Dzongkhag Court, Tsirang	Autonomous Agencies	FA	LC	P2	C2	27-May-24	31-May-24	30-Jun-24
Team II Team Leader: Bikash Rai, Audit Officer Team Members: Migma Sherpa, Sr. Auditor II, Kencho Lhaden, Asst. Audit Officer & Rinchen Lhaden, Asst. Audit Officer									
Sl. No.	Name of Agency	Agency Type	Account Type	Audit Type	Audit Priority	Audit Category	Audit Start Date	Audit End Date	Reports Issue Date
1	Dzongkhag Administration, Dagana including Dungkhag & Gewogs	Dzongkhags, Dungkhags & Gewogs	FA	LC	P1	A1	07-Aug-23	26-Sep-23	27-Oct-23
2	Vector Borne Disease Control Programme, Gelephu	Ministries	FA	LC	P1	B3	28-Sep-23	03-Oct-23	03-Nov-23
3	Acceleration towards achieving zero indigenous Malaria in Bhutan, Gelephu. GFATM Project	Ministries	FA	PLC	P1	C2	04-Oct-23	09-Oct-23	09-Nov-23
4	Vector Borne Disease Control Program, Gelephu, Sarpang. GoI PTA (FIC 4723)	Ministries	FA	PLC	P1	C3	10-Oct-23	11-Oct-23	13-Nov-23
5	Sarpang Dzong Construction Project. GoI PTA (FIC 2966)	Dzongkhags, Dungkhags & Gewogs	FA	PLC	P1	A1	12-Oct-23	27-Oct-23	27-Nov-23
6	Bhutan Tiger Centre, Pangbang, Zhemgang	Ministries	FA	LC	P1	C3	30-Oct-23	31-Oct-23	01-Dec-23
7	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	Ministries	FA	PLC	P1	C2	02-Nov-23	07-Nov-23	08-Dec-23

8	Regional Office, Sarpang, Department of Surface Transport, Ministry of Infrastructure and Transport	Ministries	FA	LC	P1	A2	08-Nov-23	27-Nov-23	28-Dec-23
9	Improvement of Sunkosh - Dagapela Highway (45.5 KM). GoI PTA [FIC 5176]	Ministries	FA	PLC	P1	C3	28-Nov-23	29-Nov-23	03-Jan-24
10	Regional Office, Gelephu including Base Offices in Bumthang, Dagana, Sarpang, Trongsa, Tsirang and Zhemgang, Bhutan Construction & Transport Authority, Ministry of Infrastructure and Transport	Ministries	FA	LC	P2	B1	01-Dec-23	15-Dec-23	15-Jan-24
11	Regional Office of Industry, Commerce & Employment, Gelephu, Ministry of Industry, Commerce, and Employment	Ministries	FA	LC	P2	C2	18-Dec-23	21-Dec-23	22-Jan-24
12	Dzongkhag Administration, Sarpang including Dungkhag & Gewogs	Dzongkhags, Dungkhags & Gewogs	FA	LC	P1	A1	06-Feb-24	27-Mar-24	29-Apr-24
16	Police Training Institute, Royal Bhutan Police, Jigmeling, Sarpang	Ministries	FA	LC	P1	C1	28-Mar-24	03-Apr-24	06-May-24
17	Royal Bhutan Police, Division V, Sarpang	Ministries	FA	LC	P2	C1	04-Apr-24	10-Apr-24	13-May-24
13	Agriculture Research Development Centre, Samtenling, Sarpang, Department of Agriculture, Ministry of Agriculture and livestock	Ministries	FA	LC	P1	C1	11-Apr-24	17-Apr-24	20-May-24
14	Regional Agriculture Marketing Cooperative Office, Gelephu, Department of Agricultural Marketing & Cooperatives, Ministry of Agriculture and Livestock	Ministries	FA	LC	P2	C2	19-Apr-24	24-Apr-24	27-May-24
15	Gelephu Thromde LC, CD Accounts and Revenue, Sarpang	Thromdes	FA	LC	P1	A1	25-Apr-24	27-May-24	27-Jun-24
18	Regional Revenue & Customs Office, Gelephu, Department of Revenue & Customs, Ministry of Finance	Ministries	FA	LC	P1	A3	28-May-24	12-Jun-24	30-Jun-24
19	Dzongkhag Court, Sarpang	Autonomous Agencies	FA	LC	P2	C2	13-Jun-24	18-Jun-24	30-Jun-24
Team III Team Leader: Deeba Raj Chhetri, Sr. Auditor Team Members: Gyapchu, Sr. Auditor & Namgay Lhendup, Dy. Chief Language Development Officer									

Sl. No.	Name of Agency	Agency Type	Account Type	Audit Type	Audit Priority	Audit Category	Audit Start Date	Audit End Date	Reports Issue Date
1	Dzongkhag Administration, Punakha including Gewogs	Dzongkhags, Dungkhags & Gewogs	FA	LC	P1	A1	07-Aug-23	03-Oct-23	02-Nov-23
2	Regional Office, Lobesa, Department of Surface Trasport, Ministry of Infrastructure and Transport	Ministries	FA	LC	P1	A2	09-Oct-23	06-Nov-23	06-Dec-23
3	Technical Training Institute, Khuruthang, Punakha, Department of Workforce Planning and Skills Development, Ministry of Education and Skills Development	Ministries	FA	LC	P2	C1	09-Nov-23	17-Nov-23	17-Dec-23
4	Dzongkhag Administration, Tsirang including Gewogs	Dzongkhags, Dungkhags & Gewogs	FA	LC	P1	A1	20-Nov-23	15-Jan-24	14-Feb-24
5	Divisional Forest Office, Tsirang, Department of Forests and Park Services, Ministry of Energy and Natural Resources	Ministries	FA	LC	P2	B2	26-Feb-24	07-Mar-24	06-Apr-24
6	Dagachu Hydro Power Corporation, Dagapela, Dagana	Corporations	CA	CD	P2	B3	11-Mar-24	21-Mar-24	20-Apr-24
7	Royal Bhutan Police, Division VI, Tsirang	Ministries	FA	LC	P1	C1	25-Mar-24	03-Apr-24	03-May-24
8	Basochu Hydro Power Plant, Rurichu, Wangdue Phodrang	Corporations	CA	Others	P2	B3	08-Apr-24	19-Apr-24	19-May-24
9	Technical Training Institute, Samthang, Wangdue Phodrang, Department of Workforce Planning and Skills Development, Ministry of Education and Skills Development	Ministries	FA	LC	P2	C1	22-Apr-24	30-Apr-24	30-May-24
10	Electricity Services Division, Punakha, Bhutan Power Corporation Limited	Corporations	CA	CD	P2	C1	06-May-24	14-May-24	13-Jun-24
11	Dzongkhag Court, Punakha	Autonomous Agencies	FA	LC	P2	C2	16-May-24	22-May-24	21-Jun-24
12	Dzongkhag Court, Wangdue Phodrang	Autonomous Agencies	FA	LC	P2	C2	27-May-24	31-May-24	30-Jun-24
13	Divisional Forest Office, Sarpang including Ensuring Tiger Protection beyond Protected Areas funded by WWF Bhutan, Department of	Ministries	FA	LC	P2	B2	03-Jun-24	13-Jun-24	30-Jun-24

	Forest and Park Services, Ministry of Energy & Natural Resources							
Performance Audit Division (PAD)								
Team I Team Leader: Namgay Choden, Sr. Audit Officer Team Members: Sanga Rinzin, Audit Officer, Phuntsho Choden, Asst. Audit Officer & Ugyen Tshering, Asst. Audit Officer								
Sl. No.	Name of Agency			Audit Start Date		Audit End Date		Reports Issue Date
1	Digital Drukyul			16-May-24		10-Sep-24		23-Jan-25
Team II Team Leader: Sanga Rinzin, Audit Officer Team Members: Namgay Choden, Sr. Audit Officer, Dendup Tshering, Sr. Audit Officer & Ugyen Tshering, Asst. Audit Officer								
Sl. No.	Name of Agency			Audit Start Date		Audit End Date		Reports Issue Date
1	Global Cooperative Audit of Climate Change Adaption Actions (CCAA)			01-Sep-23		25-Dec-23		15-May-24
Team III Team Leader: Kinley Zam, Dy. Chief Auditor Team Members: Samdrup Dema, Sr. Audit Officer, Phuntsho Choden, Asst. Audit Officer & Tenzin Wangmo, Asst. Audit Officer								
Sl. No.	Name of Agency			Audit Start Date		Audit End Date		Reports Issue Date
1	Employment			17-Aug-23		12-Dec-23		29-Apr-24
Team III Team Leader: Kinley Zam, Dy. Chief Auditor Team Members: Dendup Tshering, Sr. Audit Officer, Samdrup Dema, Sr. Audit Officer & Tenzin Wangmo, Asst. Audit Officer								
Sl. No.	Name of Agency			Audit Start Date		Audit End Date		Reports Issue Date
1	Land Administration Services (PSD)			01-May-24		26-Aug-24		12-Jan-25



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

HIS MAJESTY KING JIGME KHESAR NAMGYEL WANGCHUCK