



# ANNUAL AUDIT SCHEDULE

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

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**Summary Table**

<b>Overview of AAS 2025-26</b>			
	<b>Divisions/Regions</b>	<b>Audit Universe</b>	<b>No. of Audits Planned</b>
1	Compliance and Outsourced Audit Division (COAD)	43	42
2	Economic Cluster Division (ECD)	48	44
3	Governance Cluster Division (GCD)	46	46
4	Security Cluster Division (SCD)	22	22
5	Social Cluster Division (SoCD)	42	40
6	Office of the Assistant Auditor General (OAAG), Bumthang	58	56
7	Office of the Assistant Auditor General, Phuentsholing	61	53
8	Office of the Assistant Auditor General, Samdrup Jongkhar	55	54
9	Office of the Assistant Auditor General, Tsirang	68	56
	<b>Total</b>	<b>443</b>	<b>413</b>
10	Performance Audit Division (PAD)		4
	<b>Grand Total</b>		<b>417</b>

## Annual Audit Schedule 2025-26

<b>Compliance &amp; Outsourced Audit Division (COAD)</b>									
<b>Team-I</b>									
<b>Team Leader: Tenzin Wangchuk, Sr. Audit Officer</b>									
<b>Team Members: Pema Wangda, Sr. Auditor I &amp; Pema Deki, Auditor I</b>									
<b>Sl. No.</b>	<b>Name of Agency</b>	<b>Agency Type</b>	<b>Account Type</b>	<b>Audit Type</b>	<b>Audit Priority</b>	<b>Audit Category</b>	<b>Audit Start Date</b>	<b>Audit End Date</b>	<b>Reports Issue Date</b>
1	Green Bhutan Corporation Limited	Corporation	Others	CA	P2	B3	1-Aug-25	15-Aug-25	15-Sep-25
2	Bhutan Development Bank Limited, including all the Branches	Financial Institution	Others	CA	P1	A1	18-Aug-25	9-Oct-25	28-Nov-25
3	Electricity Services Division, Paro, Bhutan Power Corporation Limited	Corporation	Others	CA	P2	B1	13-Oct-25	3-Nov-25	3-Dec-25
4	State Trading Corporation Limited, including Phuentsholing Regional Offices and 3 Fuel Outlets	Corporation	Others	CA	P1	A1	5-Nov-25	16-Dec-25	4-Feb-26
5	Thimphu TechPark Limited	Corporation	Others	CA	P2	B2	18-Dec-25	5-Jan-26	4-Feb-26
6	Gerab Nyed-Yon Limited	Corporation	Others	CA	P1	A2	2-Feb-26	5-Mar-26	24-Apr-26
7	Electricity Services Division, Thimphu, Bhutan Power Corporation Limited	Corporation	Others	CA	P2	A3	6-Mar-26	1-Apr-26	21-May-26
8	National Housing Development Corporation Limited, including 2 Liaison Offices	Corporation	Others	CA	P2	A1	2-Apr-26	5-May-26	24-Jun-26
9	Helvetas Swiss Interco-operation	International Organization	CD	FA	P1	B1	6-May-26	27-May-26	26-Jun-26
10	Helvetas EU Project	International Organization	CD	FA	P1	B3	28-May-26	11-Jun-26	30-Jun-26
11	Helvetas Swiss Intercooperation (Closing Audit)	International Organization	CD	FA	P1	C1	12-Jun-26	23-Jun-26	30-Jun-26
<b>Team-II</b>									
<b>Team Leader: Tshering Dorji, Asst. Audit Officer</b>									
<b>Team Members: Tshering Dema, Asst. Audit Officer &amp; Yonten Thai, Auditor II</b>									
<b>Sl. No.</b>	<b>Name of Agency</b>	<b>Agency Type</b>	<b>Account Type</b>	<b>Audit Type</b>	<b>Audit Priority</b>	<b>Audit Category</b>	<b>Audit Start Date</b>	<b>Audit End Date</b>	<b>Reports Issue Date</b>
1	Bhutan Duty Free Limited, including Thimphu, Phuentsholing and Paro shops	Corporation	Others	CA	P2	B3	1-Aug-25	14-Aug-25	15-Sep-25
2	Royal Insurance Corporation of Bhutan Limited, including 20 Branch Offices	Financial Institution	Others	CA	P2	A1	18-Aug-25	1-Oct-25	20-Nov-25
3	National Pension and Provident Fund, including Regional Offices	Financial Institution	Others	CA	P2	A2	3-Oct-25	31-Oct-25	22-Dec-25
4	Crawfish Himalayan Limited	Corporation	Others	CA	P1	B1	4-Nov-25	26-Nov-25	26-Dec-25
5	Digital Kidu Limited	Corporation	Others	CA	P1	A3	28-Nov-25	26-Dec-25	16-Feb-26

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6	Farm Machinery Corporation Limited, including Regional Offices	Corporation	Others	CA	P2	A3	2-Feb-26	3-Mar-26	22-Apr-26
7	Bhutan Power Corporation Limited (Corporate Office)	Corporation	Others	CA	P2	A1	5-Mar-26	7-Apr-26	27-May-26
8	Kuensel Corporation Limited	Corporation	Others	CA	P1	B1	9-Apr-26	1-May-26	1-Jun-26
9	Druk Green Power Corporation Limited	Corporation	Others	CA	P2	A2	5-May-26	2-Jun-26	30-Jun-26
10	Credit Information Bureau	Financial Institution	Others	CA	P2	B3	4-Jun-26	18-Jun-26	30-Jun-26

**Team-III**

**Team Leader: Nima Dema, Audit Officer**

**Team Members: Phub Dema, 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	Transmission Operation and Maintenance Section, Semtokha, including CMD, Begana and CPO, Chubachu	Corporation	Others	CA	P1	A2	1-Aug-25	29-Aug-25	18-Oct-25
2	Bank of Bhutan Limited, including all the Branches	Financial Institution	Others	CA	P2	A1	1-Sep-25	23-Oct-25	12-Dec-25
3	Natural Resources Development Corporation Limited, including Regional Office, Paro and Wang Service Centre	Corporation	Others	CA	P2	A3	27-Oct-25	19-Nov-25	8-Jan-26
4	Royal Securities Exchange of Bhutan Limited	Financial Institution	Others	CA	P2	B1	21-Nov-25	12-Dec-25	12-Jan-26
5	Bhutan National Digital Identity, Druk Holding and Investments	Corporation	Others	CA	P1	C2	15-Dec-25	22-Dec-25	21-Jan-26
6	Financial Institution Training Institute	Corporation	Others	CA	P2	C1	23-Dec-25	31-Dec-25	30-Jan-26
7	Druk Air Corporation Limited	Corporation	Others	CA	P2	A1	2-Feb-26	10-Mar-26	29-Apr-26
8	Construction Development Corporation Limited, Corporate Office, including Central Regional Office Gelephu, CDCL Tobjikha and Lingmethang Fleet Office	Corporation	Others	CA	P2	A1	12-Mar-26	9-Apr-26	29-May-26
9	ADB funded 'Green and Resilient Affordable Housing Project', implemented by NHDCL [FIC 5731]	Project	CD	FA	P1	B2	13-Apr-26	30-Apr-26	29-May-26
10	Royal Monetary Authority, including Regional Offices	Financial Institution	Others	CA	P2	A3	1-May-26	27-May-26	30-Jun-26
11	Menjong Sorig Pharmaceutical Corporation Limited	Corporation	Others	CA	P2	B3	29-May-26	10-Jun-26	30-Jun-26

**Team-IV**

**Team Leader: Gelay Jamtsho, Asst. Audit Officer**

**Team Members: Sonam Choki, Asst. Audit Officer & Kinley Wangdi Gyeltshen, 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 Lingmethang Plant	Corporation	Others	CA	P2	A3	1-Aug-25	27-Aug-25	16-Oct-25
2	Bhutan National Bank Limited, including all the Branches	Financial Institution	Others	CA	P2	A1	28-Aug-25	21-Oct-25	10-Dec-25
3	Bhutan Telecom Limited, including Revenue Centres	Corporation	Others	CA	P1	A1	22-Oct-25	11-Dec-25	30-Jan-26

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4	Bhutan Livestock Development Corporation Limited, including 3 outlets at Rilangthang, Samrang and Haa	Corporation	Others	CA	P2	B3	12-Dec-25	29-Dec-25	28-Jan-26
5	ADB funded 'Phuentsholing Township Development Project', implemented by Construction Development Corporation Limited [FIC 4050 & 4651]	Project	CD	FA	P1	A2	2-Feb-26	5-Mar-26	24-Apr-26
6	Druk Holding and Investments Limited	Corporation	Others	CA	P2	A3	9-Mar-26	2-Apr-26	22-May-26
7	ADB funded 'Rural Finance Development Project', implemented by Bhutan Development Bank Limited	Project	CD	FA	P1	B3	6-Apr-26	20-Apr-26	20-May-26
8	GEF-SGP funded 'GreenPapers Project (waste paper upcycling)', YDF	Project	CD	FA	P1	C2	22-Apr-26	28-Apr-26	28-May-26
9	Bhutan Postal Corporation Limited, including 4 Regional Offices	Corporation	Others	CA	P2	A2	30-Apr-26	28-May-26	30-Jun-26
10	Bhutan Care Credit Limited	Financial Institution	Others	CA	P2	C1	1-Jun-26	10-Jun-26	30-Jun-26

**Economic Cluster Division (ECD)**

**Team I**  
**Team Leader: Dhiraj Sharma, Sr. Auditor I**  
**Team Members: Pema Tshering, Sr. Auditor II, Sonam Tenzin, Sr. Auditor & Tashi Wangmo, 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	Participatory on Farm Conservation and Sustainable Use of Native Horticulture Crop Diversity, NBC, Serbithang	Ministry	FIC	FA	P1	C1	18-Aug-25	27-Aug-25	26-Sep-25
2	Global Agriculture and Food Security Program (GAFSP, WB) 'Food Security and Agriculture Productivity Project (FSAPP)', Department of Agriculture, MoAL	Ministry	PLC	FA	P1	B1	29-Aug-25	19-Sep-25	17-Oct-25
3	Livelihood enhancement of the small farmers in SAARC region through small scale agro-business focusing on value chain development, National Post Harvest Center, Paro	Ministry	FIC	FA	P1	C2	24-Sep-25	1-Oct-25	31-Oct-25
4	Strengthening institutional and technical capacities for enhanced transparency in implementation and monitoring of Bhutan's Nationally Determined Contribution (NDC) (CBIT) (MSP) funded by Global Environment Facility (GEF), DECC, MoENR, Thimphu	Ministry	PLC	FA	P1	B3	6-Oct-25	17-Oct-25	14-Nov-25
5	Adaptation to Climate Induced Water Stresses through Integrated Landscape Management in Bhutan Project under Adaptation Fund, Department of Water, MoENR, Thimphu	Ministry	PLC	FA	P1	B3	20-Oct-25	31-Oct-25	28-Nov-25
6	International Conference for Tiger Landscapes - The Royal Academy, Pangbisa, HMS	Project	CD	FA	P1	C3	3-Nov-25	4-Nov-25	4-Dec-25
7	Ministry of Agriculture and Livestock	Ministry	LC	FA	P1	A1	6-Nov-25	19-Dec-25	6-Feb-26

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8	Kaja Throm, DAMC, MoAL, Thimphu	Autonomous Agency	CD	FA	P1	B2	22-Dec-25	9-Jan-26	9-Feb-26
9	Punatsangchhu Hydroelectric Project Authority, Phase II, Bjimthangkha, Wangdue Phodrang	Hydroelectric	CD	FA	P1	A1	16-Feb-26	20-Mar-26	8-May-26
10	Regional Offices, Thimphu, Ministry of Agriculture and Livestock	Ministry	LC	FA	P1	A1	24-Mar-26	5-Jun-26	30-Jun-26
11	Divisional Forest Office, Paro, Department of Forests and Park Services, including Range Offices, MoENR	Ministry	LC	FA	P2	B3	9-Jun-26	22-Jun-26	30-Jun-26

**Team II**

**Team Leader: Pema Choden, Dy. Chief Audit Officer**

**Team Members: Karma, Asst. Audit Officer, Ugyen Tshewang, Auditor I & Yeshi Yangden, 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	Enhanced Integrated Framework under the Department of Trade, MoICE	Ministry	PLC	FA	P1	B3	18-Aug-25	27-Aug-25	26-Sep-25
2	Regional Offices, Paro, Ministry of Agriculture and Livestock	Ministry	LC	FA	P1	A1	29-Aug-25	1-Oct-25	20-Nov-25
3	Ministry of Industry, Commerce, and Employment	Ministry	LC	FA	P1	A1	8-Oct-25	9-Dec-25	28-Jan-26
4	Regional Office of Industry, Commerce and Employment, MoICE, Thimphu	Ministry	LC	FA	P2	C1	12-Dec-25	23-Dec-25	22-Jan-26
5	Mainstreaming Biodiversity Conservation into the Tourism Sector in Bhutan, Department of Tourism, MoICE, Thimphu, GEF	Ministry	PLC	FA	P1	B3	25-Dec-25	6-Jan-26	5-Feb-26
6	Jigme Dorji National Park, Damji, Gasa, Department of Forests and Park Services, MoENR	Ministry	LC	FA	P1	B3	2-Mar-26	12-Mar-26	10-Apr-26
7	Bhutan Power Systems Operator	Autonomous Agency	CD	FA	P2	C1	27-Mar-26	6-Apr-26	6-May-26
8	Bhutan Standards Bureau	Autonomous Agency	LC	FA	P2	B3	9-Apr-26	21-Apr-26	21-May-26
9	Bhutan InfoCom and Media Authority, including Revenue Account, MoICE	Autonomous Agency	LC	FA	P2	B3	23-Apr-26	5-May-26	4-Jun-26
10	Electricity Regulatory Authority	Autonomous Agency	CD	FA	P2	C1	7-May-26	15-May-26	15-Jun-26
11	Competition and Consumer Affairs Authority, MoICE	Ministry	LC	FA	P2	C1	19-May-26	27-May-26	25-Jun-26

**Team III**

**Team Leader: Choki Wangmo, Sr. Audit Officer**

**Team Members: Tashi Phuentsho, Asst. Audit Officer & Sangay Chozom, 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 'Secondary Towns Urban Development (BHU 3674 and 4652)', Department of Infrastructure Development, MoIT, Thimphu	Ministry	PLC	FA	P1	A3	18-Aug-25	11-Sep-25	31-Oct-25

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2	ADB funded 'Enhancing Aviation Sector Development Capacity', DoAT, Paro	Ministry	PLC	FA	P1	C1	15-Sep-25	25-Sep-25	24-Oct-25
3	Global Environment Facility (GEF) 'Advancing Climate Resilience of the Water Sector in Bhutan/ ACREWAS (FIC-6051)', DoID, MoIT, Thimphu	Ministry	FIC	FA	P1	B3	29-Sep-25	15-Oct-25	14-Nov-25
4	World Bank funded 'Accelerating Transport and Trade Connectivity in Eastern South Asia Phase 2-Bhutan Project (FIC-6074)', MoIT, Thimphu	Ministry	PLC	FA	P1	C1	17-Oct-25	28-Oct-25	27-Nov-25
5	ADB funded 'Water Flagship Program Support Project (WFPSP-L4281/G0874/G9233)', MoIT, Thimphu	Ministry	FIC	FA	P1	B2	30-Oct-25	18-Nov-25	18-Dec-25
6	RGoB, GoI & EU funded 'Water Flagship Program', Department of Infrastructure Development, MoIT, Thimphu	Ministry	PLC	FA	P1	B1	20-Nov-25	11-Dec-25	9-Jan-26
7	Department of Air Transport, MoIT, Paro	Ministry	LC	FA	P1	B1	15-Dec-25	7-Jan-26	6-Feb-26
8	Ministry of Infrastructure and Transport	Ministry	LC	FA	P1	A1	16-Feb-26	22-Apr-26	11-Jun-26
9	Regional Office, Department of Surface Transport, MoIT, Thimphu	Ministry	LC	FA	P1	A2	24-Apr-26	25-May-26	23-Jun-26
10	Bhutan Construction and Transport Authority, MoIT, Thimphu	Autonomous Agency	LC	FA	P1	A3	27-May-26	19-Jun-26	30-Jun-26

**Team IV**

**Team Leader: Tashi Dema, Sr. Audit Officer**

**Team Members: Wangchuk, Sr. Auditor & Sonam 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	ADB funded 'Alternative Renewable Energy Pilot Project (FIC 5611)', implemented by the Department of Energy, MoENR	Ministry	FIC	FA	P1	C3	18-Aug-25	20-Aug-25	19-Sep-25
2	Renewable Energy for Climate Resilience Project, Department of Energy, MoENR	Ministry	PLC	FA	P2	C1	22-Aug-25	3-Sep-25	3-Oct-25
3	Ministry of Energy and Natural Resources, including Secretariat and Departments	Ministry	LC	FA	P1	A1	5-Sep-25	21-Nov-25	9-Jan-26
4	Bhutan's Third National Communication to UNFCCC (FIC 4122), Ministry of Energy and Natural Resources	Ministry	FIC	FA	P1	C1	26-Nov-25	8-Dec-25	8-Jan-26
5	UNEP funded 'Building Climate Resilience of Urban Systems through Ecosystem-based Adaptation in the Asia-Pacific Region', implemented in collaboration with Thimphu Thromde, MoENR	Ministry	PLC	FA	P1	B3	10-Dec-25	29-Dec-25	28-Jan-26
6	Building Adaptive Capacity Through Innovative Management of Pests/Disease and Invasive Alien Species (IAS) in Bhutan to enhance Sustainability, Agro-Biodiversity and Livelihoods	Ministry	PLC	FA	P1	B1	31-Dec-25	15-Jan-26	13-Feb-26



	in Bhutan under Adaptation fund (FIC 5748), implemented by DECC (PMU) and BFDA (PIU), MoENR								
7	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 and Park Services, MoENR	Ministry	FIC	FA	P1	B1	16-Feb-26	12-Mar-26	11-Apr-26
8	GoI funded Flood Warning Services, National Centre for Hydrology and Meteorology, Thimphu	Ministry	PLC	FA	P1	C1	16-Mar-26	25-Mar-26	24-Apr-26
9	Punatsangchhu Hydroelectric Project Authority, Phase I, Bjimthangkha, Wangdue Phodrang	Hydroelectric	CD	FA	P1	A1	30-Mar-26	28-Apr-26	17-Jun-26
10	Biodiversity Conservation Project, Ministry of Energy and Natural Resources	Ministry	PLC	FA	P2	C1	1-May-26	12-May-26	11-Jun-26
11	Waste Management Flagship Programme, Department of Environment and Climate Change, MoENR	Ministry	PLC	FA	P2	C1	13-May-26	22-May-26	19-Jun-26
12	Divisional Forest Office, Thimphu, Department of Forests and Park Services, including Range Offices, MoENR	Ministry	LC	FA	P2	B3	26-May-26	4-Jun-26	30-Jun-26

### Governance Cluster Division (GCD)

#### Team I

Team Leader: Karma Wangchuk, Dy. Chief Auditor

Team Members: Karma Jamtsho, Audit Officer & Kinley, 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	Annual Financial Statement, Department of Treasury and Accounts	Ministry	LC	FA	P1	A1	18-Aug-25	18-Sep-25	7-Nov-25
2	Anti-Corruption Commission, including ESCROW Fund Account	Constitutional Body	LC	FA	P1	C1	18-Aug-25	2-Sep-25	2-Oct-25
3	Accelerating Transport and Trade Connectivity in Eastern South Asia Phase 2 - Bhutan Project, World Bank Project, Government Technology Agency (FIC 6074)	Autonomous Agency	FIC	FA	P1	C1	4-Sep-25	19-Sep-25	17-Oct-25
4	Ministry of Finance	Ministry	LC	FA	P1	A1	22-Sep-25	2-Dec-25	21-Jan-26
5	Civil Service Reforms Project, RCSC	Constitutional Body	LC	FA	P2	B3	4-Dec-25	19-Dec-25	16-Jan-26
6	Royal Privy Council	Autonomous Agency	LC	FA	P1	C1	22-Dec-25	31-Dec-25	30-Jan-26
7	Cluster Finance Services, Paro	Ministry	LC	FA	P1	C3	2-Jan-26	6-Jan-26	5-Feb-26
8	Result-Based Planning and M&E for the MDGs and GNH, National Statistics Bureau, Thimphu, funded by UN (FIC-2295)	Autonomous Agency	PLC	FA	P1	C1	8-Jan-26	20-Jan-26	19-Feb-26
11	Bar Council of Bhutan	Autonomous Agency	CD	FA	P2	C1	16-Feb-26	27-Feb-26	27-Mar-26

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9	Dzongkhag Court, Gasa	Judiciary	LC	FA	P1	C2	2-Mar-26	6-Mar-26	3-Apr-26
10	Cabinet Secretariat	Autonomous Agency	LC	FA	P1	C1	9-Mar-26	18-Mar-26	17-Apr-26
12	Bhutan Tendrel Party	Political Party	CD	FA	P1	C1	20-Mar-26	31-Mar-26	30-Apr-26
13	Regional Revenue and Customs Office, Thimphu, Department of Revenue and Customs, MoF	Ministry	LC	FA	P1	B1	2-Apr-26	23-Apr-26	22-May-26
14	Regional Revenue and Customs Office, Paro, Department of Revenue and Customs, MoF	Ministry	LC	FA	P1	B2	27-Apr-26	13-May-26	12-Jun-26
<b>Team II</b>									
<b>Team Leader: Cheku Wangchuk, Deputy Chief Auditor</b>									
<b>Team Members: Tshering Wangchuk, Assistant Audit Officer, Phuntsho Dorji, Sr. Auditor II and Tandin Tshering, Auditor II</b>									
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 National Service	Autonomous Agency	LC	FA	P1	A1	18-Aug-25	12-Sep-25	30-Oct-25
2	Drungkhag Court, Lingzhi	Judiciary	LC	FA	P1	C2	16-Sep-25	19-Sep-25	19-Oct-25
3	Dzongkhag Court, Thimphu	Judiciary	LC	FA	P1	C1	24-Sep-25	1-Oct-25	31-Oct-25
4	Bhutan Olympic Committee	Autonomous Agency	LC	FA	P1	A1	7-Oct-25	26-Nov-25	12-Jan-26
5	Supporting Climate Resilience and Transformational Change in the Agricultural Project in Bhutan, financed by Green Climate Fund (GCF-FIC 5227), Department of Macro-Fiscal and Development Finance, MoF	Ministry	PLC	FA	P1	B2	28-Nov-25	11-Dec-25	10-Jan-26
6	GoI-PTA funded 'Development of Sports Infrastructure (FIC 4740)', Bhutan Olympic Committee	Autonomous Agency	PLC	FA	P1	B3	15-Dec-25	25-Dec-25	24-Jan-26
7	Strengthening of Project Management, GoI-PTA, Department of Macro-Fiscal and Development Finance, MoF	Autonomous Agency	PLC	FA	P1	C1	29-Dec-25	5-Jan-26	4-Feb-26
8	Construction of Bumthang District Court, Supreme Court	Project	PLC	FA	P1	C1	7-Jan-26	14-Jan-26	13-Feb-26
9	Office of Attorney General	Autonomous Agency	LC	FA	P1	C1	16-Feb-26	26-Feb-26	28-Mar-26
10	National Statistics Bureau	Autonomous Agency	LC	FA	P1	B3	2-Mar-26	11-Mar-26	10-Apr-26
11	Druk Nyamrup Tshogpa	Political Party	CD	FA	P1	C1	13-Mar-26	20-Mar-26	19-Apr-26
12	Druk Thuendrel Tshogpa	Political Party	CD	FA	P1	C1	24-Mar-26	31-Mar-26	30-Apr-26
13	His Majesty's Secretariat, Ministry of Finance	Ministry	Others	FA	P2	C1	2-Apr-26	9-Apr-26	9-May-26
14	His Majesty's Secretariat, Council for Religious Affairs	Autonomous Agency	Others	FA	P2	C1	13-Apr-26	20-Apr-26	20-May-26
15	His Majesty's Secretariat to K4	Autonomous Agency	Others	FA	P2	C1	22-Apr-26	29-Apr-26	29-May-26
16	His Majesty's Secretariat	Autonomous Agency	Others	FA	P2	C1	1-May-26	8-May-26	7-Jun-26

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Team III									
Team Leader: Bires Parajuli, Sr. Auditor II									
Team Members: Pema Tshomo, Assistant Audit Officer and Chimi 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	Election Commission of Bhutan, including Public Election Fund Division	Constitutional Body	LC	FA	P1	B3	18-Aug-25	1-Sep-25	1-Oct-25
2	Centre for Bhutan Studies	Autonomous Agency	LC	FA	P1	C1	3-Sep-25	12-Sep-25	10-Oct-25
3	Cluster Finance Service, Thimphu	Ministry	LC	FA	P1	C3	15-Sep-25	16-Sep-25	16-Oct-25
4	High Court	Judiciary	LC	FA	P1	B3	18-Sep-25	7-Oct-25	6-Nov-25
5	Supreme Court	Judiciary	LC	FA	P1	B3	9-Oct-25	23-Oct-25	21-Nov-25
6	Government Technology Agency	Autonomous Agency	LC	FA	P1	A1	27-Oct-25	28-Nov-25	16-Jan-26
7	National Assembly Secretariat	Autonomous Agency	LC	FA	P1	B3	1-Dec-25	15-Dec-25	14-Jan-26
8	National Council Secretariat	Autonomous Agency	LC	FA	P1	B3	18-Dec-25	1-Jan-26	30-Jan-26
9	Bhutan Alternative Dispute Resolution Centre	Autonomous Agency	CD	FA	P1	C1	5-Jan-26	14-Jan-26	13-Feb-26
10	Dzongkhag Court, Paro	Judiciary	LC	FA	P1	C2	16-Feb-26	25-Feb-26	27-Mar-26
11	GCF-funded Project 'Climate Adaptation, Resilience and Engagement in Local Governments (CARE-LG)', DPBP, MoF [FIC 6121]	Ministry	FIC	FA	P1	B2	27-Feb-26	17-Mar-26	16-Apr-26
12	Royal Civil Service Commission, including Civil Service Welfare Scheme	Constitutional Body	LC	FA	P1	B3	19-Mar-26	2-Apr-26	1-May-26
13	GoI-PTA funded 'Professionalising the Civil Service and Nehru Wangchuk Project (FIC 4029)', Royal Civil Service Commission	Constitutional Body	PLC	FA	P1	C1	6-Apr-26	15-Apr-26	15-May-26
14	Royal Civil Service Commission Undergraduate Scholarship	Constitutional Body	PLC	FA	P1	B2	17-Apr-26	5-May-26	4-Jun-26
15	Druk Phuensum Tshogpa	Political Party	CD	FA	P1	C1	7-May-26	18-May-26	17-Jun-26
16	People's Democratic Party	Political Party	CD	FA	P1	C1	20-May-26	29-May-26	26-Jun-26
<b>Security Cluster Division (SCD)</b>									
Team I									
Team Leader: Tshewang Tandi, Sr. Auditor I									
Team Members: Tshering Dorji, Dy. Chief Auditor, Tshering Ngedup, Sr. Audit Officer & Karma Tshering, 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, Thimphu	Dzongkhag, Drungkhags & Gewogs	LC	FA	P1	A1	18-Aug-25	29-Sep-25	18-Nov-25

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2	Lingzhi Dzong Construction Project	Project	PLC	FA	P2	B2	6-Oct-25	17-Oct-25	17-Nov-25
3	Dratshang Lhentshog	Autonomous Agency	LC	FA	P2	A2	20-Oct-25	10-Nov-25	9-Dec-25
4	Religion and Health Project, Dratshang Lhentshog, RGoB Contribution	Autonomous Agency	PLC	FA	P2	C3	13-Nov-25	14-Nov-25	15-Dec-25
5	Rabdeys, Dratshang Lhentshog	Autonomous Agency	LC	FA	P2	A1	17-Nov-25	11-Dec-25	30-Jan-26
6	Dzongkhag Hospital, Paro	Ministry	LC	FA	P1	C1	15-Dec-25	23-Dec-25	22-Jan-26
7	Dzongkhag Hospital, Gasa	Ministry	LC	FA	P1	C1	25-Dec-25	1-Jan-26	30-Jan-26
8	Royal Bhutan Army, Headquarters, Lungtenphu, including Army Wings (9 Wings, 3 Training Centres)	Armed Force	LC	FA	P1	A1	5-Jan-26	23-Mar-26	6-May-26

**Team II**

**Team Leader: Chheda, Sr. Auditor I**

**Team Members: Phub Zam, Asst. Audit Officer & Kinzang Lhendup, 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, Paro, including 10 Gewogs	Dzongkhag & Gewogs	LC	FA	P1	A1	18-Aug-25	10-Oct-25	28-Nov-25
2	Ministry of Foreign Affairs and External Trade	Ministry	LC	FA	P1	A1	14-Oct-25	19-Nov-25	8-Jan-26
3	Thromde Administration, Thimphu	Thromde	LC	FA	P1	A1	21-Nov-25	4-Mar-26	23-Apr-26
4	City Bus Service	Autonomous Agencies	CD	CA	P2	C1	6-Mar-26	17-Mar-26	16-Apr-26
5	Bhutan Green Transport Project, Thimphu Thromde	Autonomous Agencies	LC	FA	P1	C1	19-Mar-26	30-Mar-26	29-Apr-26
6	Royal Bhutan Police, Headquarters (EMD, Phuentsholing), Prison Service Division, Fire Fighting Services and Division I, Paro	Armed Force	LC	FA	P1	A1	1-Apr-26	7-May-26	26-Jun-26

**Team III**

**Team Leader: Tashi Thinley, Sr. Auditor II**

**Team Members: Ugyen Phuntsho, Asst. Audit Officer & Pema Yangden, 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	Conservation of Sangchenchoekhor Monastery Project, Department of Culture and Dzongkha Development, MoHA	Ministry	PLC	FA	P2	C1	18-Aug-25	27-Aug-25	26-Sep-25
2	Dzongkhag Administration, Gasa, including Gewogs	Dzongkhag & Gewogs	LC	FA	P1	A1	1-Sep-25	14-Oct-25	3-Dec-25
3	World Bank funded 'Strengthening Risk Information and Disaster Resilience in Bhutan Project', Department of Local Governance and Disaster Management, MoHA	Ministry	PLC	FA	P1	C1	17-Oct-25	28-Oct-25	27-Nov-25
4	European Union funded 'Supporting Good Governance and Digitalisation in Bhutan - Local Governance Sustainable	Ministry	PLC	FA	P1	C1	30-Oct-25	10-Nov-25	10-Dec-25

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	Development Program', Department of Local Governance and Disaster Management, MoHA								
5	EU and WFP funded 'Disaster Management (FIC 5224 & 5603)', Department of Local Governance and Disaster Management, MoHA	Ministry	PLC	FA	P1	B3	13-Nov-25	27-Nov-25	26-Dec-25
6	Ministry of Home Affairs, including Departments, National Museum of Bhutan, Paro and Trongsa	Ministry	LC	FA	P1	A1	1-Dec-25	24-Mar-26	13-May-26
7	Royal Body Guard, Dechencholing	Armed Force	LC	FA	P1	A2	26-Mar-26	24-Apr-26	12-Jun-26
8	Civil Society Organization Authority	NGO	LC	FA	P2	C1	28-Apr-26	7-May-26	5-Jun-26

**Social Cluster Division (SoCD)**

**Team I**

Team Leader: Manish Giri, Sr. Audit Officer

Team Members: Yeshi Choden, Auditor I & Tshering 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 Health Trust Fund, Secretariat	Autonomous Agency	CD	FA	P1	C1	18-Aug-25	27-Aug-25	26-Sep-25
2	Royal Institute of Management, Secretariat	Autonomous Agency	LC	FA	P2	C1	29-Aug-25	9-Sep-25	9-Oct-25
3	The Pema Secretariat	Autonomous Agency	LC	FA	P1	C1	11-Sep-25	22-Sep-25	22-Oct-25
4	Bhutan National Legal Institute	Autonomous Agency	LC	FA	P2	C1	24-Sep-25	7-Oct-25	6-Nov-25
5	National Land Commission Secretariat, including CD	Autonomous Agency	LC	FA	P2	B1	9-Oct-25	30-Oct-25	28-Nov-25
6	Khesar Gyalpo University of Medical Sciences of Bhutan	Autonomous Agency	LC	FA	P2	C1	3-Nov-25	10-Nov-25	10-Dec-25
7	Office of the Vice Chancellor, Royal University of Bhutan	Autonomous Agency	LC	FA	P2	B3	13-Nov-25	26-Nov-25	26-Dec-25
8	Faculty of Nursing and Public Health, Khesar Gyalpo University of Medical Sciences of Bhutan	Autonomous Agency	LC	FA	P2	C1	28-Nov-25	9-Dec-25	8-Jan-26
9	Faculty of Traditional Medicine, Khesar Gyalpo University of Medical Sciences of Bhutan	Autonomous Agency	LC	FA	P2	C1	11-Dec-25	23-Dec-25	22-Jan-26
10	Bhutan Food and Drug Authority	Ministry	LC	FA	P1	B1	25-Dec-25	15-Jan-26	13-Feb-26
11	Paro College of Education, Royal University of Bhutan	Autonomous Agency	LC	FA	P2	B3	16-Feb-26	5-Mar-26	3-Apr-26
12	Gyalpozhing College of Information and Technology, Royal University of Bhutan	Autonomous Agency	LC	FA	P2	C1	9-Mar-26	18-Mar-26	17-Apr-26
13	Jigme Singye Wangchuck Law College, Paro	Autonomous Agency	LC	FA	P2	C1	20-Mar-26	31-Mar-26	30-Apr-26
14	National Hospital Services	Autonomous Agency	LC & CD	FA	P1	A1	2-Apr-26	15-May-26	30-Jun-26
15	GOI PTA funded 'Construction of Academic Facilities (FIC-6185)', Jigme Singye Wangchuck School of Law	Autonomous Agency	FIC	FA	P1	B2	18-May-26	3-Jun-26	30-Jun-26

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Team II									
Team Leader: Lhakpa, Audit Officer									
Team Members: Penjore, Sr. Auditor II & Pem Tshering, 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 'Asia Pacific Vaccine Access Facility (Pediatric Pfizer Vaccines)'	Ministry	PLC	FA	P1	C1	18-Aug-25	27-Aug-25	26-Sep-25
2	GFATM Project 'Preventing HIV/AIDS, to reduce TB & MDR-TB burdenstrengthening treatment of PLHIV', Department of Public Health, MoH, Thimphu	Ministry	PLC	FA	P1	C1	1-Sep-25	10-Sep-25	10-Oct-25
3	Ministry of Health	Ministry	LC	FA	P1	A1	15-Sep-25	30-Oct-25	19-Dec-25
4	GFATM Project 'Country Coordination Mechanism (CCM)', Department of Public Health, MoH, Thimphu	Ministry	PLC	FA	P1	C1	4-Nov-25	14-Nov-25	14-Dec-25
5	National Medical Service	Ministry	LC	FA	P1	A1	19-Nov-25	5-Jan-26	24-Feb-26
6	Fleming Fund Project, Department of Health Services, MoH	Ministry	PLC	FA	P1	C1	8-Jan-26	20-Jan-26	19-Feb-26
7	Construction of 65-bedded Mother and Child Hospital Construction, Department of Biomedical Engineering, NMS, Mongar	Ministry	PLC	FA	P2	B1	16-Feb-26	12-Mar-26	11-Apr-26
8	International Assistance, Ministry of Health	Ministry	PLC	FA	P2	B3	17-Mar-26	31-Mar-26	30-Apr-26
9	Health Flagship Programme, implemented by Ministry of Health	Ministry	PLC	FA	P2	B3	3-Apr-26	17-Apr-26	17-May-26
10	UNFPA Assistance to Reproductive Health, Ministry of Health	Ministry	PLC	FA	P1	B3	22-Apr-26	6-May-26	5-Jun-26
11	UNICEF Assisted Project, Ministry of Health	Ministry	PLC	FA	P1	B3	11-May-26	25-May-26	24-Jun-26
12	Accelerating Maternal and Child Health Project (World Bank)	Ministry	FIC	FA	P1	C1	28-May-26	8-Jun-26	30-Jun-26
Team III									
Team Leader: Tashi Phuntsho, Sr. Auditor I									
Team Members: Kuch Kumar Subba, Auditor I & Rinchen Wangdi, 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	Pathways for Emerging Skills and Jobs Project (PESJP) Department of Workforce Planning and Skills Development/Department of School Education	Ministry	PLC	FA	P1	B1	19-Aug-25	9-Sep-25	9-Oct-25
2	World Bank funded 'Human Capital Recovery and Resilience Project (HCRRP), implemented by the Department of Workforce Planning and Skills Development, MoESD	Ministry	PLC	FA	P1	C1	12-Sep-25	25-Sep-25	24-Oct-25

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3	SDC funded 'Royal Institute of Tourism and Hospitality', including Bhutan Middle Management Hotel Program (FIC 4522), Royal Institute of Hospitality and Tourism	Autonomous Agency	LC	FA	P2	B3	30-Sep-25	14-Oct-25	13-Nov-25
4	International Assistance Project, implemented by the Department of School Education, MoESD, Thimphu	Ministry	PLC	FA	P2	C1	17-Oct-25	28-Oct-25	27-Nov-25
5	Technical Training Institute, Thimphu, including CD Account	Ministry	LC	FA	P2	C1	31-Oct-25	12-Nov-25	12-Dec-25
6	Institute for Zorig Chusum, including IDF, Thimphu	Ministry	LC	FA	P2	C1	17-Nov-25	26-Nov-25	26-Dec-25
7	UNICEF Assisted Project, Ministry of Education and Skills Development, Thimphu	Ministry	PLC	FA	P1	C1	1-Dec-25	10-Dec-25	9-Jan-26
8	UNFPA Project (221.01/2005), Ministry of Education and Skills Development	Ministry	PLC	FA	P1	C1	15-Dec-25	24-Dec-25	23-Jan-26
9	Save the Children Assisted Project, Department of School Education, MoESD	Ministry	PLC	FA	P1	C1	29-Dec-25	5-Jan-26	5-Feb-26
10	Ministry of Education and Skills Development, Secretariat, including Departments	Ministry	LC	FA	P1	A1	16-Feb-26	23-Apr-26	11-Jun-26
11	Bhutan Council for School Examinations and Assessment	Autonomous Agency	LC	FA	P2	C1	28-Apr-26	7-May-26	5-Jun-26
12	National Education Assessment for Bhutan under Save the Children funding, National Examination Advisory Board	Autonomous Agency	FIC	FA	P2	C1	12-May-26	21-May-26	19-Jun-26
13	Bhutan Qualification and Professional Certification Authority	Autonomous Agency	LC	FA	P1	C1	26-Jun-26	4-Jun-26	30-Jun-26

**Office of Assistant Auditor General, Bumthang (OAAG-B)**

**Team I**

**Team Leader: Sangay Tashi/Namgay Tenzin, Sr. Audit Officer**

**Team Members: Thinley Choizang, Auditor I, Phuntsho Choden, Auditor I & Arjun Powrel, 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 4 Gewogs	Dzongkhag & Gewogs	LC	FA	P1	A1	18-Aug-25	15-Sep-25	4-Nov-25
2	Electricity Services Division, Bumthang, BPCL	Corporation	CD	CA	P2	C1	16-Sep-25	19-Sep-25	19-Oct-25
3	Dzongkhag Administration, Lhuentse, including 8 Gewogs	Dzongkhag & Gewogs	LC	FA	P1	A1	24-Sep-25	29-Oct-25	18-Dec-25
4	Jigme Singye Wangchuck National Park, Tshangkha, Trongsa, Department of Forests and Park Services, MoENR	Ministry	LC	FA	P2	C1	3-Nov-25	10-Nov-25	10-Dec-25
5	Burgangchhu Hydropower Project, Buli, Zhemgang	Corporation	Others	CA	P1	B1	12-Nov-25	28-Nov-25	28-Dec-25
6	Mangdechhu Hydropower Plant	Corporation	CD	CA	P1	B3	1-Dec-25	10-Dec-25	9-Jan-26
7	Drungkhag Court, Werringla	Judiciary	LC	FA	P2	C2	15-Dec-25	17-Dec-25	16-Jan-26
8	Dzongkhag Court, Mongar	Judiciary	LC	FA	P2	C2	18-Dec-25	20-Dec-25	19-Jan-26
9	Technical Training Institute, Chumey, Bumthang	Ministry	LC	FA	P2	C1	22-Dec-25	29-Dec-25	28-Jan-26



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10	Dzongkhag Hospital, Trongsa	Ministry	LC	FA	P1	C1	31-Dec-25	9-Jan-26	8-Feb-26
11	Regional Office, Tingtibi, Department of Surface Transport, MoIT	Ministry	LC	FA	P1	A2	16-Feb-26	12-Mar-26	11-Apr-26
12	Rural Development Training Centre, Zhemgang	Ministry	LC	FA	P2	C1	13-Mar-26	20-Mar-26	19-Apr-26
13	Bongdeyma Gyalsung Academy	Autonomous Agency	LC	FA	P1	C1	23-Mar-26	30-Mar-26	29-Apr-26
14	Regional Pig and Poultry Breeding Centre, Lingmethang, Mongar	Ministry	LC	FA	P2	C3	1-Apr-26	2-Apr-26	2-May-26
15	Royal Bhutan Police, Division X, Mongar	Ministry	LC	FA	P2	C1	6-Apr-26	13-Apr-26	26-Jun-26
16	Electricity Services Division, Trongsa, BPCL	Corporation	CD	CA	P2	C1	16-Apr-26	23-Apr-26	23-May-26
17	Dzongkhag Hospital, Zhemgang	Ministry	LC	FA	P1	C1	27-Apr-26	4-May-26	5-Jun-26
18	Electricity Services Division, Zhemgang, BPCL	Corporation	Others	CA	P2	C1	5-May-26	12-May-26	11-Jun-26
19	Regional Offices, Bumthang, MoENR	Ministry	LC	FA	P1	A1	14-May-26	18-Jun-26	30-Jun-26
<b>Team II</b>									
<b>Team Leader: Deeba Raj Chhetri, Sr. Auditor</b>									
<b>Team Members: Yeshi Jamtsho, Auditor I &amp; Phub Zam, Asst. Audit Officer</b>									
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 and Resilient Livelihoods Enhancement Program, Wengkhag, including Regional Office, Khangma, and implementing agencies of Lhuentse, Mongar, Pemagatshel, Samdrup Jongkhar, Trashigang, and Trashiyangtse	Ministry	PLC	FA	P1	A1	18-Aug-25	19-Sep-25	8-Nov-25
2	Agricultural Research and Development Centre, Wengkhag	Ministry	LC	FA	P1	C3	22-Sep-25	24-Sep-25	24-Oct-25
3	Regional Agriculture and Marketing Co-operatives, Mongar	Ministry	LC	FA	P2	C2	25-Sep-25	30-Sep-25	30-Oct-25
4	Dzongkhag Court, Bumthang	Judiciary	LC	FA	P2	C2	6-Oct-25	7-Oct-25	6-Nov-25
5	National Livestock Centre	Ministry	LC	FA	P1	C3	8-Oct-25	10-Oct-25	9-Nov-25
6	Yungichhu Hydropower Project, Lhuentse	Corporation	Others	CA	P1	B1	13-Oct-25	31-Oct-25	30-Nov-25
7	Dzongkhag Administration, Mongar, including Drungkhag Administration and 17 Gewogs	Dzongkhag, Drungkhags & Gewogs	LC	FA	P1	A1	3-Nov-25	14-Jan-26	5-Mar-26
8	Royal Bhutan Police, Division VII, Trongsa	Ministry	LC	FA	P2	C1	16-Feb-26	20-Feb-26	26-Jun-26
9	Regional Office, Lingmethang, Department of Surface Transport, MoIT	Ministry	LC	FA	P1	A2	24-Feb-26	20-Mar-26	9-May-26
10	Kurichu Hydropower Plant, Gyelposhing, Mongar	Corporation	CD	CA	P1	B3	23-Mar-26	3-Apr-26	3-May-26
11	Natural Resources Development Corporation Limited, Zhongar, Mongar	Corporation	CD	CA	P2	B3	6-Apr-26	10-Apr-26	10-May-26



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12	Native Poultry and Heifer Breeding Centre, Sertsam, Lhuentse	Ministry	LC	FA	P2	C2	13-Apr-26	14-Apr-26	14-May-26
13	Eastern Regional Referral Hospital, Mongar	Ministry	LC	FA	P2	B2	16-Apr-26	1-May-26	31-May-26
14	Regional Offices, Bumthang, MoAL	Ministry	LC	FA	P1	A1	4-May-26	29-May-26	30-Jun-26
15	Regional Office of Industry, Commerce and Employment, Trongsa, MoICE	Ministry	LC	FA	P2	C2	1-Jun-26	3-Jun-26	30-Jun-26
16	Dzongkhag Court, Zhemgang	Judiciary	LC	FA	P2	C2	4-Jun-26	5-Jun-26	30-Jun-26
17	Drungkhag Court, Panbang	Judiciary	LC	FA	P2	C2	8-Jun-26	9-Jun-26	30-Jun-26
18	Transmission, Operation and Maintenance Section, Tingtibi, BPCL	Corporation	Others	CA	P2	C1	11-Jun-26	22-Jun-26	30-Jun-26

**Team III**

**Team Leader: Biren Gurung, Audit Officer**

**Team Members: Dorji Nima, Sr. Auditor I & 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, Trongsa, including 5 Gewogs	Dzongkhag & Gewogs	LC	FA	P1	A1	18-Aug-25	24-Sep-25	13-Nov-25
2	Regional Revenue and Customs Office, Bumthang, Department of Revenue and Customs, MoF	Ministry	LC	FA	P1	C1	29-Sep-25	3-Oct-25	2-Nov-25
3	Regional Office, Trongsa, Department of Surface Transport, MoIT	Ministry	LC	FA	P1	A2	6-Oct-25	31-Oct-25	10-Dec-25
4	Dzongkhag Administration, Zhemgang, including Drungkhag and 8 Gewogs	Dzongkhag, Drungkhags & Gewogs	LC	FA	P1	A1	3-Nov-25	25-Dec-25	13-Feb-26
5	Dzongkhag Court, Trongsa	Judiciary	LC	FA	P2	C2	29-Dec-25	31-Dec-25	30-Jan-26
6	Dzongkhag Court, Lhuentse	Judiciary	LC	FA	P2	C2	31-Dec-25	2-Jan-26	1-Feb-26
7	Tangsibji Hydropower Plant, Trongsa	Corporation	CD	CA	P1	B3	5-Jan-26	15-Jan-26	14-Feb-26
8	Cluster Finance Services, Bumthang	Ministry	LC	FA	P1	C3	16-Feb-26	17-Feb-26	19-Mar-26
9	Divisional Forest Office, Zhemgang, Department of Forests and Park Services, MoENR	Ministry	LC	FA	P2	B3	23-Feb-26	27-Feb-26	29-Mar-26
10	Dzongkhag Hospital, Bumthang	Ministry	LC	FA	P1	C1	2-Mar-26	6-Mar-26	5-Apr-26
11	College of Language and Cultural Studies, Taktse, Trongsa, Royal University of Bhutan	Autonomous Agency	LC & CD	FA	P2	B3	9-Mar-26	20-Mar-26	19-Apr-26
12	Regional Revenue and Customs Office, Mongar, Department of Revenue and Customs, MoF	Ministry	LC	FA	P1	B3	23-Mar-26	27-Mar-26	26-Apr-26
13	Regional Office of Industry, Commerce and Employment, Mongar, MoICE	Ministry	LC	FA	P2	C2	30-Mar-26	3-Apr-26	3-May-26
14	Electricity Services Division, Mongar, BPCL	Corporation	CD	CA	P2	C1	6-Apr-26	10-Apr-26	10-May-26

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15	Regional Office, Mongar, Bhutan Construction and Transport Authority, including Base offices in Lhuentse, Trashiyangste and Trashigang, MoIT	Ministry	LC	FA	P2	B3	13-Apr-26	24-Apr-26	24-May-26
16	Royal Bhutan Police, Division XIII, Bumthang	Ministry	LC	FA	P2	C1	27-Apr-26	1-May-26	26-Jun-26
17	Electricity Service Division, Lhuentse, BPCL	Corporation	CD	CA	P2	C2	4-May-26	15-May-26	14-Jun-26
18	Dzongkhag Hospital, Lhuentse	Ministry	LC	FA	P1	C1	18-May-26	22-May-26	21-Jun-26
19	Divisional Forest Office, Mongar, Department of Forests and Park Services, MoENR	Ministry	LC	FA	P2	B3	25-May-26	12-Jun-26	30-Jun-26

**Office of Assistant Auditor General, Phuentsholing (OAAG-PL)**

**Team I**  
**Team Leader: Lungay Wangdi, Sr. Audit Officer**  
**Team Members: Sonam Tshering, Audit Officer & Dorji Gyeltshen, 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, Chhukha	Dzongkhag, Drungkhags & Gewogs	LC	FA	P1	A1	18-Aug-25	8-Oct-25	20-Nov-25
2	Dzongkhag Hospital, Chukha	Ministry	LC	FA	P1	C1	9-Oct-25	17-Oct-25	8-Nov-25
3	Regional Office, Phuentsholing, including Base Offices in Phuentsholing, Gedu, Tsimasham and Samtse, Bhutan Construction and Transport Authority, MoIT	Ministry	LC	FA	P2	B1	20-Oct-25	5-Nov-25	27-Nov-25
4	Jigme Khesar Strict Nature Reserve, Haa, Department of Forests and Park Services, MoENR	Ministry	LC	FA	P2	C1	7-Nov-25	17-Nov-25	14-Dec-25
5	College of Science and Technology, Rinchending, Phuentsholing, Royal University of Bhutan	Autonomous Agency	LC/CD	FA	P1	B3	19-Nov-25	29-Nov-25	26-Dec-25
6	Civil Engineering Laboratory Development to Assess Pollution Associated with Automobile Waste - CST	Project	CD	FA	P1	C3	1-Dec-25	2-Dec-25	28-Dec-25
7	Regional Revenue and Customs Office, Samtse, including Checkposts at Samtse, Gomtu, Bindu, and Jitti, Department of Revenue and Customs, MoF	Ministry	LC	FA	P2	B3	4-Dec-25	16-Dec-25	9-Jan-26
8	Regional Offices, Phuentsholing (Regional Veterinary Laboratory & Livestock Central Store), MoAL	Ministry	LC	FA	P2	B2	18-Dec-25	31-Dec-25	25-Jan-26
9	Construction Project Office/Gyalsung Project Office, Bhutan Power Corporation Limited, Jamtsholing	Corporation	Others	CA	P2	C1	2-Jan-26	13-Jan-26	12-Feb-26
10	Penden Cement Authority Limited, Phuntshopelri, Gomtu, including Depot at Phuentsholing	Corporation	Others	CA	P1	A1	16-Feb-26	16-Mar-26	15-Apr-26
11	Thromde Administration, Phuentsholing, including CD account, Revenue & Education Subsidy	Thromde	LC	FA	P1	A1	18-Mar-26	8-May-26	17-Jun-26
12	Royal Bhutan Police, Division III, Phuentsholing	Ministry	LC	FA	P2	C1	11-May-26	16-May-26	26-Jun-26

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13	Druk Bindu I & II, Samtse	Corporation	Others	CA	P1	B2	18-May-26	30-May-26	29-Jun-26
14	Chhukha Hydro Power Plant, Chhukha	Corporation	Others	CA	P1	A3	1-Jun-26	24-Jun-26	30-Jun-26
15	Drungkhag Court, Sombaykha, Haa	Judiciary	LC	FA	P1	C2	25-Jun-26	30-Jun-26	30-Jun-26
<b>Team II</b>									
<b>Team Leader: Tshering Pem, Audit Officer</b>									
<b>Team Members: Karma Thinley, Sr. Auditor II, Tandin Wangdi, Asst. Audit Officer &amp; Dawa Zam, Asst. Audit Officer</b>									
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	Jamtsholing Gyalsung Academy	Autonomous Agency	LC	FA	P1	C1	18-Aug-25	27-Aug-25	26-Sep-25
2	Dzongkhag Administration, Haa	Dzongkhag, Drungkhags & Gewogs	LC	FA	P1	A1	1-Sep-25	21-Oct-25	10-Dec-25
3	Dzongkhag Hospital, Haa	Ministry	LC	FA	P1	C1	22-Oct-25	31-Oct-25	1-Dec-25
4	The 'SASEC Transport, Trade Facilitation Logistic Project Loan-3421-BHU', implemented by the Regional Office, DoST, Phuentsholing	Ministry	PLC	FA	P1	C1	3-Nov-25	7-Nov-25	7-Dec-25
5	Regional Office, Phuentsholing, Department of Surface Transport	Ministry	LC	FA	P1	A1	10-Nov-25	11-Dec-25	11-Jan-26
6	Samtse College of Education, Royal University of Bhutan	Autonomous Agency	LC/CD	FA	P2	B3	15-Dec-25	25-Dec-25	25-Jan-26
7	Cluster Finance Services, Phuentsholing	Ministry	LC	FA	P2	C2	29-Dec-25	1-Jan-26	2-Feb-26
8	Central Stores Unit, Phuentsholing, MoIT	Ministry	LC	FA	P2	B3	5-Jan-26	14-Jan-26	23-Jan-26
9	Drungkhag Court, Tashichhoeling	Judiciary	LC	FA	P2	C2	16-Feb-26	24-Feb-26	24-Mar-26
10	Drungkhag Court, Phuentsholing	Judiciary	LC	FA	P2	C2	25-Feb-26	2-Mar-26	2-Apr-26
11	Regional Immigration Office, Samtse, Department of Immigration, MoHA	Ministry	LC	FA	P2	B3	4-Mar-26	13-Mar-26	13-Apr-26
12	Royal Bhutan Police, Division IV, Samtse	Ministry	LC	FA	P2	C1	16-Mar-26	20-Mar-26	26-Jun-26
13	Explosive Management Division: Expenditure Management (RBP), Phuentsholing	Ministry	LC	FA	P1	C1	23-Mar-26	27-Mar-26	27-Apr-26
14	Samtse Distillery, Army Welfare Project, including Bonded Warehouse and Cardboard Box Unit	Corporation	Others	CA	P1	B3	30-Mar-26	8-Apr-26	8-May-26
15	State Mining Corporation Limited, Samtse	Corporation	Others	CA	P2	B3	9-Apr-26	17-Apr-26	18-May-26
16	Regional Revenue and Customs Office, Phuentsholing, Department of Revenue and Customs, MoF	Ministry	LC	FA	P2	B1	20-Apr-26	5-May-26	5-Jun-26
17	General Hospital, Phuentsholing, NMS	Ministry	LC	FA	P2	C2	6-May-26	11-May-26	11-Jun-26
18	Bhutan Automation and Engineering Limited, Chhukha	Corporation	Others	CA	P1	B3	13-May-26	22-May-26	22-Jun-26

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19	Divisional Forest Office, Samtse, including Range Offices at Samtse, Dophuchen and Tashichholing, Department of Forests and Park Services, MoENR	Ministry	LC	FA	P2	B2	25-May-26	4-Jun-26	30-Jun-26
20	Dzongkhag Court, Samtse	Judiciary	LC	FA	P2	C2	8-Jun-26	11-Jun-26	30-Jun-26
21	Natural Resource Development Corporation Limited, Regional Office, Phuentsholing, including unit offices at Gedu and Samtse	Corporation	Others	CA	P2	B3	15-Jun-26	25-Jun-26	30-Jun-26
<b>Team III</b>									
<b>Team Leader: Chimi Tshering, Audit Officer</b>									
<b>Team Members: Chimi Dema, Auditor I, Devin Pradhan, Auditor-II, &amp; Parkash Laabar, Auditor II</b>									
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	Dzongkhag, Drungkhags & Gewogs	LC	FA	P1	A1	18-Aug-25	15-Oct-25	4-Dec-25
2	Dzongkhag Hospital, Samtse	Ministry	LC	FA	P1	C1	17-Oct-25	24-Oct-25	23-Nov-25
3	Cold Water Fish Culture Centre, Haa	Ministry	LC	FA	P2	C1	27-Oct-25	3-Nov-25	3-Dec-25
4	Logistics Management Division, Phuentsholing	Ministry	LC	FA	P2	C1	5-Nov-25	13-Nov-25	13-Dec-25
5	Gedu College of Business Studies, Royal University of Bhutan	Autonomous Agency	LC	FA	P2	B3	17-Nov-25	26-Nov-25	26-Dec-25
6	Divisional Forest Office, Gedu, including Range Offices at Phuentsholing, Gedu and Tshimasham, Department of Forests and Park Services, MoENR	Ministry	LC	FA	P2	B2	28-Nov-25	11-Dec-25	10-Jan-26
7	Dzongkhag Court, Chhukha	Judiciary	LC	FA	P2	C2	15-Dec-25	19-Dec-25	18-Jan-26
8	Regional Office of Industry, Commerce and Employment, Phuentsholing, MoICE	Ministry	LC	FA	P2	C2	22-Dec-25	25-Dec-25	24-Jan-26
9	Regional Immigration Office, Phuentsholing, Department of Immigration, MoHA	Ministry	LC	FA	P2	B3	29-Dec-25	7-Jan-26	6-Feb-26
10	Central Stores Division, Phuentsholing, BPCL	Corporation	Others	CA	P2	C1	9-Jan-26	15-Jan-26	14-Feb-26
11	Tala Hydro Power Plant, including Hydro Power Research and Development Centre	Corporation	Others	CA	P1	A2	16-Feb-26	12-Mar-26	11-Apr-26
12	Bhutan Lottery Limited, Phuentsholing	Corporation	Others	CA	P2	C1	16-Mar-26	23-Mar-26	22-Apr-26
13	Bhutan Board Products Limited, Phuentsholing, including Tala Factory and Showroom at Thimphu	Corporation	Others	CA	P1	A2	25-Mar-26	15-Apr-26	15-May-26
14	Special Reserve Police Force, Royal Bhutan Police, Tashi Gatshel, Chhukha	Ministry	LC	FA	P2	C1	17-Apr-26	24-Apr-26	24-May-26
15	Construction Project Office, Phuentsholing, BPCL	Corporation	Others	CA	P2	C1	27-Apr-26	4-May-26	3-Jun-26
16	Suchhu Hydropower Project, Shaba, Sangbaykha Gewog, Haa	Corporation	Others	CA	P1	B1	6-May-26	21-May-26	20-Jun-26

17	Food Corporation of Bhutan Limited, Phuentsholing, including Regional Offices at Phuentsholing, Gelephu and Samdrup Jongkhar, Central Warehouse, Regional and District Warehouses, Auction Yards and Retail Outlets	Corporation	Others	CA	P1	A1	25-May-26	30-Jun-26	30-Jun-26
<b>Office of Assistant Auditor General, Samdrup Jongkhar (OAAG-SJ)</b>									
<b>Team I</b>									
Team Leader: Phuntsho Choden, Sr. Audit Officer									
Team Members: Jigme Thinley, Sr. Auditor II & Chojay Wangchuk, 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, Trashigang	Dzongkhag, Drungkhags & Gewogs	LC	FA	P1	A1	18-Aug-25	5-Nov-25	22-Dec-25
2	Thromde Administration, Samdrup Jongkhar	Thromde	LC & CD	FA	P1	A1	10-Nov-25	15-Dec-25	18-Jan-26
3	Regional Immigration Office, Samdrup Jongkhar, Department of Immigration, MoHA	Ministry	LC	FA	P2	B3	16-Dec-25	26-Dec-25	20-Jan-26
4	Dzongkhag Hospital, Trashigang	Ministry	LC	FA	P1	C1	29-Dec-25	8-Jan-26	8-Feb-26
5	Regional Office of Industry, Commerce and Employment, Samdrup Jongkhar, MoICE	Ministry	LC	FA	P2	C2	12-Jan-26	15-Jan-26	15-Feb-26
6	Azista Bhutan Healthcare Limited, Motanga Industrial Park, Druk Holding and Investments Limited, Samdrup Jongkhar	Ministry	LC	FA	P2	C1	17-Feb-26	2-Mar-26	1-Apr-26
7	Regional Offices, Trashigang, MoENR	Ministry	LC	FA	P2	A3	4-Mar-26	24-Mar-26	21-Apr-26
8	Electricity Services Division, Trashiyangtse, BPCL	Corporation	Others	CA	P2	C1	26-Mar-26	3-Apr-26	1-May-26
9	Royal Bhutan Police, Division XIV, Trashiyangtse	Ministry	LC	FA	P2	C1	6-Apr-26	14-Apr-26	26-Jun-26
10	Rigsum Goenpa Restoration Project, Trashiyangtse, Department of Culture and Dzongkha Development, MoHA - 215.01/2001	Ministry	PLC	FA	P2	B1	15-Apr-26	28-Apr-26	26-May-26
11	Establishment of permanent biodiversity monitoring plot for education and conservation studies at Khaling-Kharungla, Trashigang	Autonomous Agency	PLC	FA	P1	C2	30-Apr-26	6-May-26	8-Jun-26
12	Pemathang Gyalsung Academy	Autonomous Agency	LC	FA	P1	C1	11-May-26	19-May-26	17-Jun-26
13	Dzongkhag Court, Trashigang	Judiciary	LC	FA	P2	C2	22-May-26	27-May-26	25-Jun-26
14	Drungkhag Court, Wamrong	Judiciary	LC	FA	P2	C2	1-Jun-26	3-Jun-26	30-Jun-26
15	Drungkhag Court, Thrimshing	Judiciary	LC	FA	P2	C2	6-Jun-26	8-Jun-26	30-Jun-26
16	Drungkhag Court, Sakteng	Judiciary	LC	FA	P2	C2	9-Jun-26	12-Jun-26	30-Jun-26

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Team II									
Team Leader: Sonam Chopel, Sr. Auditor I									
Team Members: Karma Sangye, Sr. Auditor II & Ugyen Nima, 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	Regional Offices, Trashigang, MoAL	Ministry	LC	FA	P2	B2	4-Aug-25	15-Aug-25	15-Sep-25
2	Bumdeling Wildlife Sanctuary, Trashiyangtse, Department of Forests and Park Services, MoENR	Ministry	LC	FA	P2	C1	18-Aug-25	27-Aug-25	26-Sep-25
3	Dzongkhag Administration, Samdrup Jongkhar	Dzongkhag, Drungkhags & Gewogs	LC	FA	P1	A1	1-Sep-25	3-Nov-25	23-Dec-25
4	Drungkhag Court, Jomotshangkha	Judiciary	LC	FA	P2	C2	5-Nov-25	7-Nov-25	7-Dec-25
5	Drungkhag Court, Samdrup Choling	Judiciary	LC	FA	P2	C2	10-Nov-25	13-Nov-25	15-Dec-25
6	Sherubtse College, Kanglung, Royal University of Bhutan	Autonomous Agency	LC & CD	FA	P2	B2	17-Nov-25	28-Nov-25	29-Dec-25
7	Regional Office, Samdrup Jongkhar, Department of Surface Transport, MoIT	Ministry	LC	FA	P1	A2	1-Dec-25	30-Dec-25	17/Feb/2026
8	Mithun Breeding Farm, Arong, Department of Livestock, MoAL	Ministry	LC	FA	P2	C2	2-Feb-26	6-Feb-26	9-Mar-26
9	Dungsam Cement Corporation Limited, Nganglam	Corporation	Others	CA	P1	A1	9-Feb-26	18-Mar-26	7-May-26
10	Dzongkhag Hospital, Samdrup Jongkhar	Ministry	LC	FA	P1	C1	23-Mar-26	31-Mar-26	30-Apr-26
11	Royal Bhutan Police, Division VIII, Samdrup Jongkhar, including Royal Bhutan Police, Pemagatshel	Ministry	LC	FA	P2	C1	6-Apr-26	17-Apr-26	26-Jun-26
12	Electricity Services Division, Pemagatshel, BPCL	Corporation	Others	CA	P2	C1	20-Apr-26	28-Apr-26	28-May-26
13	Divisional Forest Office, Pemagatshel, Department of Forests and Park Services, MoENR	Ministry	LC	FA	P2	B3	29-Apr-26	8-May-26	8-Jun-26
14	Deothang Hospital	Ministry	LC	FA	P1	C1	11-May-26	15-May-26	15-Jun-26
15	College of Zorigchusum, Trashiyangtse, Department of Workforce Planning and Skills Development, MoESD	Ministry	LC & CD	FA	P2	B3	18-May-26	29-May-26	29-Jun-26
16	Electricity Services Division, Trashigang, BPCL	Corporation	Others	CA	P2	C1	1-Jun-26	10-Jun-26	30-Jun-26
17	Dzongkhag Court, Samdrup Jongkhar	Judiciary	LC	FA	P2	C2	15-Jun-26	17-Jun-26	30-Jun-26
Team III									
Team Leader: Namgay Tenzin/Sangay Tashi, Sr. Audit Officer									
Team Members: Rinzin Norbu, Auditor I, Tashi Chopel, Auditor I & Jigme 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	Jomotshangkha Wildlife Sanctuary, Samdrup Jongkhar, Department of Forests and Park Services, MoENR	Ministry	LC	FA	P2	C1	6-Aug-25	13-Aug-25	12-Sep-25

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2	Dzongkhag Administration, Trashiyangtse	Dzongkhag & Gewogs	LC	FA	P1	A1	18-Aug-25	25-Sep-25	14-Nov-25
3	Dzongkhag Administration, Pemagatshel	Dzongkhag, Drungkhags & Gewogs	LC	FA	P1	A1	29-Sep-25	19-Nov-25	8-Jan-26
4	Jigme Namgyel Engineering College, Deothang, Royal University of Bhutan	Autonomous Agencies	LC & CD	FA	P2	B3	21-Nov-25	2-Dec-25	1-Jan-26
5	Regional Office, Trashigang, Department of Surface Transport, MoIT	Ministry	LC	FA	P1	A2	4-Dec-25	26-Dec-25	25-Jan-26
6	Technical Training Institute, Rangjung, Trashigang, Department of Workforce Planning and Skills Development, MoESD	Ministry	LC	FA	P2	C2	29-Dec-25	2-Jan-26	1-Feb-26
7	Dzongkhag Hospital, Trashiyangtse	Ministry	LC	FA	P1	C1	5-Jan-26	12-Jan-26	12-Feb-26
8	Electricity Services Division, Samdrup Jongkhar, BPCL	Corporation	Others	CA	P2	C1	16-Feb-26	23-Feb-26	18-Mar-26
9	Transmission Operation and Maintenance Division, Deothang, BPCL	Corporation	Others	CA	P2	C1	25-Feb-26	3-Mar-26	2-Apr-26
10	Kholongchhu Hydro Energy Limited, Doksum, Trashiyangtse	Corporation	Others	CA	P1	A3	5-Mar-26	24-Mar-26	13-May-26
11	Royal Bhutan Police, Division IX, Trashigang	Ministry	LC	FA	P2	C1	26-Mar-26	2-Apr-26	2-May-26
12	Divisional Forest Office, Samdrup Jonkhar, Department of Forests and Park Services, MoENR	Ministry	LC	FA	P2	B2	6-Apr-26	15-Apr-26	15-May-26
13	Kouphuku International Dairy Corporation, Chenari, Trashigang	Corporation	Others	CA	P2	C1	20-Apr-26	24-Apr-26	24-May-26
14	Regional Office, Bhutan Construction and Transport Authority, Samdrup Jongkhar, including Nganglam and Pemagatshel Base Offices	Ministry	LC	FA	P2	B2	27-Apr-26	7-May-26	6-Jun-26
15	Dzongkhag Hospital, Pemagatshel	Ministry	LC	FA	P1	C1	11-May-26	15-May-26	14-Jun-26
16	Regional Revenue and Customs Office, Samdrup Jongkhar, Department of Revenue and Customs, MoF	Ministry	LC	FA	P2	B3	18-May-26	26-May-26	25-Jun-26
17	National Handloom Development Centre, Khaling, Trashigang	NGO	Others	CA	P2	C2	28-May-26	2-Jun-26	30-Jun-26
18	Regional Fish Seed Production Centre, Samdrup Jongkhar	Ministry	LC	FA	P2	C2	8-Jun-26	11-Jun-26	30-Jun-26
19	Dzongkhag Court, Tashiyangtse	Judiciary	LC	FA	P2	C2	15-Jun-26	17-Jun-26	30-Jun-26
20	Dzongkhag Court, Pemagatshel	Judiciary	LC	FA	P2	C2	18-Jun-26	22-Jun-26	30-Jun-26
21	Drungkhag Court, Nganglam	Judiciary	LC	FA	P2	C2	23-Jun-26	25-Jun-26	30-Jun-26

**Office of Assistant Auditor General, Tsirang (OAAG-TS)**

**Team I**

**Team Leader: Gem Dorji, Sr. Audit Officer**

**Team Members: Gyapchu, Sr. Auditor & Barsa Rai, Asst. Audit Officer**



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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, Lobesa, Department of Surface Transport, MoIT	Ministry	LC	FA	P1	A2	11-Aug-25	4-Sep-25	24-Oct-25
2	ORIO Project, Dagapela, Department of Surface Transport, MoIT	Ministry	PLC	FA	P1	C2	8-Sep-25	12-Sep-25	13-Oct-25
3	Divisional Forest Office, Dagapela, Dagana, Department of Forests and Park Services, MoENR	Ministry	LC	FA	P2	B3	15-Sep-25	29-Sep-25	27-Oct-25
4	Technical Training Institute, Khuruthang, Department of Workforce Planning and Skills Development, MoESD	Ministry	LC	FA	P2	C1	30-Sep-25	10-Oct-25	7-Nov-25
5	Dzongkhag Administration, Sarpang, including Drungkhag and Gewogs	Dzongkhag, Drungkhags & Gewogs	LC	FA	P1	A1	13-Oct-25	16-Dec-25	4-Feb-26
6	Dzongkhag Hospital, Sarpang	Ministry	LC	FA	P1	C1	18-Dec-25	26-Dec-25	26-Jan-26
7	Thromde Administration, Gelephu	Thromde	LC	FA	P1	A1	2-Feb-26	20-Mar-26	11-May-26
8	Regional Office, Sarpang, Ministry of Energy and Natural Resources	Ministry	LC	FA	P1	A3	23-Mar-26	13-Apr-26	2-Jun-26
9	Integrating Sustainable Infrastructure for Enhanced Ranger Efficiency: A Pathway to Biodiversity in Phibsoo Wildlife Sanctuary, Bhutan	Project	FIC	FA	P1	C3	14-Apr-26	15-Apr-26	15-May-26
10	Royal Bhutan Police, Division II, Punakha	Ministry	LC	FA	P1	C1	20-Apr-26	28-Apr-26	26-Jun-26
11	Royal Bhutan Police, Division XII, Wangdue Phodrang	Ministry	LC	FA	P1	C1	29-Apr-26	7-May-26	26-Jun-26
12	Royal Bhutan Police, Division VI, Tsirang	Ministry	LC	FA	P1	C1	11-May-26	19-May-26	26-Jun-26
13	Jigme Wangchuk Power Training Institute (Dekiling), Sarpang, Department of Workforce Planning and Skills Development, MoESD	Ministry	LC	FA	P2	C1	20-May-26	29-May-26	29-Jun-26
14	Divisional Forest Office, Tsirang, Department of Forests and Park Services, MoENR	Ministry	LC	FA	P2	B3	1-Jun-26	18-Jun-26	30-Jun-26

**Team II**

**Team Leader: Bikash Rai, Sr. Audit Officer**

**Team Members: Migma Sherpa, Sr. Auditor & 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	National Poultry Research and Development Centre, Gakidling, Sarpang, Department of Livestock, MoAL	Ministry	LC	FA	P2	C1	4-Aug-25	13-Aug-25	12-Sep-25
2	Vector Borne Disease Control Program, Gelephu, Department of Public Health, MoH	Ministry	LC	FA	P1	B3	14-Aug-25	27-Aug-25	26-Sep-25



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3	Acceleration towards achieving zero indigenous Malaria in Bhutan, Gelephu, GFATM Project, Sarpang, Department of Public Health, MoH	Ministry	PLC	FA	P1	C2	28-Aug-25	2-Sep-25	2-Oct-25
4	Optimising Agriculture through Solar Lift Irrigation at the Community of Bali Chiwog, Punakha Dzongkhag	Ministry	FIC	FA	P1	C3	4-Sep-25	8-Sep-25	8-Oct-25
5	Dzongkhag Administration, Wangdue Phodrang	Dzongkhag & Gewogs	LC	FA	P1	A1	9-Sep-25	14-Nov-25	3-Jan-26
6	Dzongkhag Hospital, Wangdue Phodrang	Ministry	LC	FA	P1	C1	17-Nov-25	26-Nov-25	26-Dec-25
7	Regional Office, Sarpang, Department of Surface Transport, MoIT	Ministry	LC	FA	P1	A2	28-Nov-25	29-Dec-25	17-Feb-26
8	Regional Immigration Office, Gelephu, Department of Immigration, MoHA	Ministry	LC	FA	P2	B3	30-Dec-25	13-Jan-26	12-Feb-26
9	Dzongkhag Administration, Punakha, including Gewogs	Dzongkhag & Gewogs	LC	FA	P1	A1	9-Feb-26	10-Apr-26	30-May-26
10	Dzongkhag Hospital, Punakha	Ministry	LC	FA	P1	C1	13-Apr-26	22-Apr-26	22-May-26
11	Royal Manas National Park, Gelephu, Department of Forests and Park Services, MoENR	Ministry	LC	FA	P1	B3	24-Apr-26	8-May-26	7-Jun-26
12	Gyalsung Project Office, Jigmeling, Sarpang, Bhutan Power Corporation Limited	Corporation	CD	CA	P2	C1	11-May-26	20-May-26	19-Jun-26
13	Regional Office, Gelephu, Bhutan Construction and Transport Authority, including Base Offices in Bumthang, Dagana, Sarpang, Trongsa, Tsirang and Zhemgang, MoIT	Ministry	LC	FA	P2	B1	21-May-26	11-Jun-26	30-Jun-26
14	Regional Office of Industry, Commerce and Employment, Gelephu, MoICE	Ministry	LC	FA	P2	C2	12-Jun-26	18-Jun-26	30-Jun-26

**Team III**

**Team Leader: Nima Choden, Audit Officer**

**Team Members: Dophu Dukpa, Dy. Chief Auditor, Chhogyal, Sr. Auditor II & Koncho Yodzar, 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	Khotokha Gyalsung Academy	Autonomous Agency	LC	FA	P1	C1	4-Aug-25	8-Aug-25	8-Sep-25
2	Agriculture Research Development Centre, Bajothang, Wangdue Phodrang, including the National Highland Development Centre	Ministry	LC	FA	P2	B2	11-Aug-25	21-Aug-2025	22-Sep-25
3	College of Natural Resources, Lobesa, Punakha, Royal University of Bhutan	Autonomous Agency	LC	FA	P1	B3	22-Aug-25	29-Aug-25	29-Sep-25
4	Dzongkhag Administration, Dagana, including Drungkhag and Gewogs	Dzongkhag, Drungkhags & Gewogs	LC	FA	P1	A1	1-Sep-25	21-Oct-25	11-Dec-25
5	Dagapela Hospital	Ministry	LC	FA	P1	C1	22-Oct-25	28-Oct-25	27-Nov-25
6	Regional Offices, Gelephu, Ministry of Agriculture and Livestock	Ministry	LC	FA	P1	A1	3-Nov-25	27-Nov-25	16-Jan-26

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7	Building Resilient Commercial Smallholder Agriculture, Ministry of Agriculture and Livestock	Ministry	PLC	FA	P2	C1	28-Nov-25	5-Dec-25	5-Jan-26
8	Sarpang Dzong Construction Project, Sarpang	Ministry	PLC	FA	P1	B3	8-Dec-25	16-Dec-25	15-Jan-26
9	Regional Revenue and Customs Office, Gelephu, Department of Revenue and Customs, MoF	Ministry	LC	FA	P1	B2	18-Dec-25	30-Dec-25	29-Jan-26
10	Natural Resources Development Corporation Limited, Wangdue Phodrang	Corporation	CD	CA	P2	B3	2-Feb-26	10-Feb-26	12-Mar-26
11	Divisional Forest Office, Wangdue, Department of Forests and Park Services, MoENR	Ministry	LC	FA	P2	B3	12-Feb-26	20-Feb-26	23-Mar-26
12	Basochu Hydro Power Plant, Rurichu, Wangdue Phodrang	Corporation	CD	CA	P2	B3	24-Feb-26	4-Mar-26	3-Apr-26
13	Dzongkhag Administration, Tsirang	Dzongkhag & Gewogs	LC	FA	P1	A1	9-Mar-26	22-Apr-26	11-Jun-26
14	Dzongkhag Hospital, Tsirang	Ministry	LC	FA	P1	C1	23-Apr-26	29-Apr-26	29-May-26
15	Royal Bhutan Police, Division V, Gelephu	Ministry	LC	FA	P1	C1	4-May-26	8-May-26	26-Jun-26
16	Police Training Institute, Royal Bhutan Police, Jigmeling, Sarpang	Ministry	LC	FA	P1	C1	11-May-26	15-May-26	26-Jun-26
17	Corporate Office of Druk Hydro Energy Limited, Jigmeling, Dekiling, Sarpang	Corporation	CD	CA	P1	C1	18-May-26	22-May-26	22-Jun-26
18	Central Regional Referral Hospital, Gelephu	Ministry	LC	FA	P2	B2	25-May-26	4-Jun-26	30-Jun-26
19	Technical Training Institute, Samthang, Wangdue Phodrang, Department of Workforce Planning and Skills Development, MoESD	Ministry	LC	FA	P2	C1	8-Jun-26	12-Jun-26	30-Jun-26

**Team IV**

**Team Leader: Jamtsho, Offtg. Asst. Auditor General**

**Team Members: Tashi Phuntsho, 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	Dzongkhag Court, Wangdue Phodrang	Judiciary	LC	FA	P2	C2	6-Oct-2025	15-Oct-2025	14-Nov-25
2	Drungkhag Court, Gelephu	Judiciary	LC	FA	P2	C2	20-Oct-2025	29-Oct-2025	28-Nov-25
3	Dzongkhag Court, Sarpang	Judiciary	LC	FA	P2	C2	3-Nov-2025	13-Nov-2025	13-Dec-25
4	Cluster Finance Services, Gelephu	Ministry	LC	FA	P1	C3	17-Nov-2025	21-Nov-2025	21-Dec-25
5	Regional Engineering Cluster Office, Khuruthang	Ministry	LC	FA	P1	C3	2-Mar-2026	5-Mar-2026	4-Apr-26
6	Dzongkhag Court, Punakha	Judiciary	LC	FA	P2	C2	9-Mar-2026	17-Mar-2026	16-Apr-26

7	Dzongkhag Court, Dagana	Judiciary	LC	FA	P2	C2	23-Mar-2026	31-Mar-2026	30-Apr-26
8	Drungkhag Court, Lhamoyzingkha	Judiciary	LC	FA	P2	C2	6-Apr-2026	14-Apr-2026	14-May-26
9	Dzongkhag Court, Tsirang	Judiciary	LC	FA	P2	C2	4-May-2026	12-May-2026	11-Jun-26
<b>Performance Audit Division (PAD)</b>									
<b>Team I</b>									
Team Leader: Samdrup Dema, Deputy Chief Auditor									
Team Members: Sonam Choden, Asst. Audit Officer, Dawa Tshering, Asst. Audit Officer & Dawa 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	Million Fruit Tree	MoAF, Desung, Respective Dzongkhags, CSO		PA			1-Jul-25	30-Sep-25	26-Jan-26
<b>Team II</b>									
Team Leader: Namgay Choden, Sr. Audit Officer									
Team Members: Kencho Lhaden, Asst. Audit Officer & Tenzin Wangmo, 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	Annual Maintenance Contracts of IT Systems	Gov-Tech		PA			15-Jul-25	13-Oct-25	9-Jan-26
<b>Team III</b>									
Team Leader: Sangay Tenzin, Sr. Program Officer									
Team Members: Yeshey Dorji, Asst. Audit Officer, Phub Dem, Asst. Audit Officer & Sonam Seldon, 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	Waste Management	MoENR, Local Government (Dzongkhags and Thromde), CSOs, Private waste management companies		PA			1-Aug-25	31-Oct-25	3-Mar-26
<b>Team IV</b>									
<b>All Teams</b>									
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	Efficiency of Service Delivery (IT Systems)	Gov-Tech, OCASC, relevant agencies		PA			15-Jan-26	20-Apr-26	21-Aug-26

