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Royal Audit Authority



Audit Universe

FY 2025-26

Agencies Under the Jurisdiction of the
Royal Audit Authority

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1. INTRODUCTION

The development of an **Audit Universe** is a foundational element in the Royal Audit Authority's approach to risk-based and strategic audit planning. It serves as a comprehensive inventory of all potential auditable entities and areas under the purview of the RAA, forming the basis for the Annual Audit Schedule (AAS). This exercise is instrumental in promoting good governance by ensuring systematic, prioritised, and transparent audit coverage across the public sector.

Given the constraints on financial and human resources, it is not feasible to audit all agencies in a single fiscal year. The categorisation of agencies, therefore, enables the RAA to rationalise and optimise its audit efforts based on risk, materiality, and the strategic importance of entities. This approach ensures that resources are directed where they can have the highest impact. The classification system also provides the flexibility to respond to emerging priorities and institutional changes.

While the existing classification structure, from A1 to C3, has offered a consistent and practical framework for audit planning, the evolving landscape of public service delivery has underscored the need for continuous refinement of the underlying parameters to ensure the framework remains responsive, relevant, and effective.

In response to deliberations during the recent AAGs' Meet, the RAA has reaffirmed the existing classification structure while applying rationalised adjustments to man-day allocations, ensuring a more proportionate distribution of audit resources. The revised Audit Universe for FY 2025–26 reflects these changes, incorporating percentage-based increases or decreases, drawing insights from previous years' experiences. This ensures alignment between audit effort and the relative size, complexity, and significance of each agency, thereby enhancing the efficiency, coverage, and impact of the RAA's audit mandate.

1.1. Purpose

The Audit Universe serves as a strategic tool that enables the RAA to systematically plan, prioritise, and execute audits in a manner that ensures accountability, transparency, and the effective use of public resources. It forms the foundation for risk-based audit planning, allowing the RAA to adopt a proactive and structured approach in identifying and assessing potential audit areas across all levels of government and the public sector.

1.1.1 Comprehensive Audit Coverage

The Audit Universe provides a complete inventory of all auditable entities, functions, programs, and systems. This ensures that no significant area of public interest is overlooked and helps maintain consistency in audit scope over time.

1.1.2 Informed Risk-Based Planning

By mapping entities based on size, risk, complexity, and strategic relevance, the Audit Universe enables the RAA to allocate its limited resources efficiently. High-risk and high-impact areas can be prioritised, while ensuring a reasonable audit cycle for lower-risk entities.

1.1.3 Promoting Accountability and Good Governance

A structured Audit Universe supports the RAA's constitutional mandate to promote good governance by holding public institutions accountable. It enables audits that are responsive to changes in the governance landscape, including financial reforms, policy shifts, and emerging risks.

1.1.4 Resource Rationalisation and Efficiency

Through classification and prioritisation, the Audit Universe informs the allocation of man-days and audit teams. This ensures that audit effort is commensurate with the complexity and scale of operations of each agency, thereby improving audit efficiency and effectiveness.

1.1.5 Adaptability to Institutional Changes

The Audit Universe is dynamic and designed to evolve with changing public sector structures. It accommodates new institutions, mergers, restructuring, and policy changes, ensuring that the RAA's audit planning remains relevant and forward-looking.

1.1.6 Enhancing Transparency and Strategic Oversight

A transparent audit planning process, grounded in a well-defined Audit Universe, reinforces the credibility of the RAA's oversight function. It provides a basis for justifying audit choices and frequency to stakeholders, including Parliament and the public.

1.2. Scope

The RAA's Audit Universe encompasses a wide range of entities and audit areas, including but not limited to;

A. Institutional

- i. Accounts of the budgetary bodies, including the agency of the Government;
- ii. Foreign-assisted, donor-assisted or special projects of the Royal Government;
- iii. Embassies, consulates, and other foreign-based government agencies;
- iv. Zhung Dratshang, Rabdeys, and all related institutions;
- v. Defence and Security Services;
- vi. Constitutional bodies, Commissions, and any other government agencies;
- vii. Autonomous state colleges, universities and all autonomous bodies of the Royal Government;
- viii. Registered Political parties;
- ix. All state enterprises in which the government has a stake, financial institutions, including the Central and other Banks and their subsidiaries established under the laws of Bhutan in which the Government has an ownership interest;
- x. All entities, including non-governmental organisations, foundations, charities and civil societies fully or partly funded by the Government; whose loans are approved or guaranteed by the Government; and those receiving funds, grants and subsidies directly or through the government and collections and contributions from people and funds raised through lottery;
- xi. Any entity, whether private or public, engaged in extracting, processing, trading, and mining of natural resources of the State;
- xii. Any other public interest entity, if considered necessary by the Auditor General;
- xiii. Accounts and operations of international agencies based in Bhutan, if required under specific arrangements; and
- xiv. Any entity or activities upon command of His Majesty The Druk Gyalpo.

B. Functional

- i. Financial Management and Accounting Systems
- ii. Procurement and Contract Management
- iii. Revenue Generation and Collection
- iv. Human Resource and Payroll Systems
- v. Performance and Service Delivery Outcomes
- vi. Information Systems and Cybersecurity Controls
- vii. Environmental and Sustainability-related Expenditures
- viii. Public Asset Management
- ix. Grants, Subsidies, and Transfers

2. AGENCY CATEGORY AND PRIORITY

To ensure a structured and risk-responsive approach to audit planning, the RAA classifies all auditable entities into defined categories based on their institutional size, operational complexity, financial exposure, and public significance. This classification serves as a critical input to the AAS and directly informs the allocation of audit resources, including man-days and audit frequency.

2.1. Category

Audit agencies are classified into three major categories, A, B, and C, based on the relative size and complexity of their operations and functions. While this classification does not rely on quantitative financial metrics such as budget, expenditure, or turnover, it is grounded in field observations and informed professional judgment. The categories are defined as follows:

Category	Indicative Size and Complexity
A	Large/High Complexity
B	Medium
C	Small/Low Complexity

2.2. Priority

To guide the frequency of audits within the audit universe, agencies are assigned one of two audit priorities, Priority 1 (P1) or Priority 2 (P2). This prioritisation is informed by a combination of statutory obligations, professional judgment, and contextual considerations, and is intended to support a risk-responsive and resource-effective audit approach. The assignment of audit priorities is based on the following overarching parameters:

- Regulatory or legal requirements, including stipulations outlined in relevant Acts, agreements, or other binding instruments;
- Perceived risk, derived from RAA's experience and findings from prior audit engagements; and
- Other considerations, as deemed relevant and appropriate by the members of the AAGs' Meet, in line with institutional priorities and emerging issues.

Priority	Indicative Audit Frequency
P1	Agencies under this category shall be audited annually
P2	Agencies under this category shall be audited at least once within two years

2.3. Audit category and priority for the FY 2025-26

To ensure consistency and uniformity in assigning categories and priority to agencies with similar mandates and operations, the Divisions/OAAGs agreed on a common modality, which was adopted as part of the Audit Universe for FY 2024–2025. While agencies may share comparable functions, differences in size and operational scale warrant and continue to justify distinct classifications. Both the assigned category and priority remain dynamic and are subject to annual review, based on changes in budget, expenditure, operational nature and complexity, and audit experience. During the recent AAG's Meet, the previously adopted modality was reviewed and reaffirmed, with consensus to continue its application for the current audit cycle as detailed in **Annexure I**.

To facilitate audit scheduling and the allocation of available audit resources, particularly the deployment of auditors for specific agencies, we have further categorised agencies based on the defined man-days required to complete their audits. The largest agency (A1) is allocated a maximum of 90 man-days, while the smallest agency (C3) is allocated a maximum of 10 man-days. The table below outlines the rationalised man-days for Dzongkhags, Financial Institutions & Corporations, Thromdes, the Royal Bhutan Army, Hydropower Projects, and the CARLEP Project. To ensure proportionate allocation, maximum man-days have been derived for these agencies as follows:

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

The details of man-days allocation against each category are as below;

Category		Standard Man-days Allocation	Man-days for FY 2025-26			
			1 Member	4-Member	3-Member	2-Member
A	A1	90	90	22.5	30	45
	A2	80	80	20	27	40
	A3	70	70	17.5	23	35
B	B1	60	60	15	20	30
	B2	50	50	12.5	17	25
	B3	40	40	10	13	20
C	C1	30	30	7.5	10	15
	C2	20	20	5	7	10
	C3	10	10	2.5	3	5

2.4. Divisional/Regional Jurisdiction

Under the jurisdiction of RAA, there are 444 agencies. The summary of Agencies under each Division and OAAGs is as indicated below:

Division/ OAAG	Audit Universe
Compliance and Outsourced Audit Division	45
Economic Cluster Division	48
Governance Cluster Division	46
Security Cluster Division	22
Social Cluster Division	41
Office of the Assistant Auditor General, Bumthang	57
Office of the Assistant Auditor General, Phuentsholing	61
Office of the Assistant Auditor General, Samdrup Jongkhar	55
Office of the Assistant Auditor General, Tsirang	69
Total	444

In addition to the Division/OAAG's jurisdiction, there are 24 centralised agencies, 46 Financial Institutions and Corporations, and 211 NGOs, CSOs, and ROs. Thus, the overall audit universe under the jurisdiction of RAA is 727 agencies.

The RAA broadly carries out three audit categories - Financial, Performance, and Compliance Audits. While the performance audits may or may not entail agency-specific auditing, the financial and compliance audits are generally agency-specific or related to the financial accounts and operations of audited agencies. The financial audits include audits of Letter of Credit (LC) Accounts, Project Letter of Credit (PLC) Accounts, Current Deposit (CD) Accounts, Revolving Accounts, etc. For the convenience of categorisation of types of accounts to be audited, all other accounts of non-budgetary agencies such as CSOs, NGOs, ROs, etc., are grouped as 'Others' Accounts. The compliance audits include audits of corporations and financial institutions whose financial accounts are audited by statutory auditors empanelled with the RAA. The RAA's audit in corporations and financial institutions involves only compliance and propriety issues.

The RAA is required to carry out 347 Financial Audits and 97 Compliance Audits. The Performance and Compliance Audit topics are given separately in the Performance Audit Strategic Plan 2020-2025. The audit of donor-funded projects will be audited and certified at the Project Management Unit level. The Audit of Ministries, Regional Offices, Royal Bhutan Police, Dzongkhags, Drungkhags, and Gewogs will be carried out as consolidated audits. Additionally, the audit of sports federations and associations will be carried out as one consolidated audit under the Bhutan Olympic Committee. The table below shows the agencies falling under the jurisdictions of Divisions/OAAGs by Audit Priority, Audit Category, and Audit Type. The detailed lists are given in *Annexure II*.

a) Agencies distribution by Priority

Division/ Region	P1	P2	Total
COAD	16	29	45
ECD	34	14	48
GCD	40	6	46
SCD	14	8	22
SoCD	21	20	41
OAAG, Bumthang	27	30	57
OAAG, Phuentsholing	23	38	61
OAAG, Samdrup Jongkhar	16	39	55
OAAG, Tsirang	35	34	69
Total	226	218	444

b) Agency distribution by Category

Division/ Region	A			B			C			Total
	A1	A2	A3	B1	B2	B3	C1	C2	C3	
COAD	10	5	8	6	2	8	2	3	1	45
ECD	8	1	2	7	2	13	11	2	2	48
GCD	5	0	0	1	4	9	22	3	2	46
SCD	9	2	0	0	1	1	8	0	1	22
SoCD	4	0	0	4	1	7	25	0	0	41
OAAG, Bumthang	8	3	0	3	1	10	16	12	4	57
OAAG, Phuentsholing	7	2	1	3	4	12	22	9	1	61
OAAG, Samdrup Jongkhar	6	2	2	1	5	6	17	16	0	55
OAAG, Tsirang	8	2	1	1	4	12	26	11	4	69
Total	65	17	14	26	24	78	149	56	15	444

c) Agency distribution by Audit Type

Division/ Region	FA	CA	Total
COAD	7	38	45
ECD	48	0	48
GCD	46	0	46
SCD	21	1	22
SoCD	41	0	41
OAAG, Bumthang	45	12	57
OAAG, Phuentsholing	41	20	61
OAAG, Samdrup Jongkhar	44	11	55
OAAG, Tsirang	54	15	69
Total	347	97	444

2.5. Preparation of Annual Audit Schedule

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

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

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

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

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

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

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

3. UPDATES, REVISIONS AND RE-CATEGORISATION

The Audit Universe is not a static repository, it must evolve in step with institutional, legal, and operational developments in the public sector. Regular updating and maintenance are essential to ensure its continued relevance, accuracy, and utility for effective audit planning.

The Policy and Planning Division (PPD) is responsible for updating the list of agencies annually, relying on information from respective Divisions/OAAGs and relevant authorities such as the Ministry of Finance. Simultaneously, Divisions and OAAGs are required to update their existing lists of agencies under their jurisdictions. The categorisations are also subject to annual review during the AAGs' Meet before the commencement of AAS preparation. To facilitate this, they must maintain up-to-date information for agency updates, re-categorisation, and re-prioritisation purposes.

3.1. Accountability and Oversight

The PPD, in collaboration with the auditing Divisions and OAAGs, ensures that the Audit Universe is reviewed, validated, and endorsed annually before finalising the Annual Audit Schedule. This collaborative model strengthens ownership and aligns planning with field-level realities.

Annexure I a: Categories and Man-days for Dzongkhags

Sl. No.	Man-days for Dzongkhags	Category	Man-days	Man-days
1	Trashigang	A1		90
	Gewogs (15)	C3	10(15) <i>(man-days reduced by half)</i>	75
	Drungkhag	C2	20(3)	60
		170		225
2	Mongar	A1		90
	Gewogs (17)	C3	10(17) <i>(man-days reduced by half)</i>	85
	Drungkhag	C2	20(1)	20
		170		195
3	Thimphu	A1		90
	Gewogs (8)	C3	10(8) <i>(man-days reduced by half)</i>	40
	Drungkhag	C2	20(1)	20
		130		150
4	Haa	A1		90
	Gewogs (6)	C3	10(6) <i>(man-days reduced by half)</i>	30
	Drungkhag	C2	20(1)	20
		110		140
5	Paro	A1		90
	Gewogs (10)	C3	10(10) <i>(man-days reduced by half)</i>	50
		170		140
6	Punakha	A1		90
	Gewogs (11)	C3	10(11) <i>(man-days reduced by half)</i>	55
		170		145
6	Wangdue Phodrang	A1		90
	Gewogs (15)	C3	10(15) <i>(man-days reduced by half)</i>	75
		170		165
7	Tsirang	A1		90
	Gewogs (12)	C3	10(12) <i>(man-days reduced by half)</i>	60
		170		150
8	Dagana	A1		90
	Gewogs (14)	C3	10(14) <i>(man-days reduced by half)</i>	70
	Drungkhag	C2	20	20
		170		180
9	Sarpang	A1		90
	Gewogs (12)	C3	10(12) <i>(man-days reduced by half)</i>	60
	Drungkhag	C2	20	20
		170		170
10	Bumthang	A1		90
	Gewogs (4)	C3	10(4) <i>(man-days reduced by half)</i>	20
		110		110
11	Trongsa	A1		90
	Gewogs (5)	C3	10(5) <i>(man-days reduced by half)</i>	25
		110		115
13	Lhuentse	A1		90
	Gewogs (8)	C3	10(8) <i>(man-days reduced by half)</i>	40
		130		130

14	Zhemgang	A1		90
	Gewogs (8)	C3	10(8) <i>(man-days reduced by half)</i>	40
	Drungkhag	C2	20	20
		130		150
15	Samdrup Jongkhar	A1		90
	Gewogs (11)	C3	10(11) <i>(man-days reduced by half)</i>	55
	Drungkhags (2)	C2	20	40
		170		185
16	Pemagatshel	A1		90
	Gewogs (11)	C3	10(11) <i>(man-days reduced by half)</i>	55
	Drungkhag	C2	20	20
		170		165
17	Trashiyangtse	A1		90
	Gewogs (8)	C3	10(8) <i>(man-days reduced by half)</i>	40
		130		130
18	Chhukha	A1		90
	Gewogs (11)	C3	10(11) <i>(man-days reduced by half)</i>	55
	Drungkhag	C2	20	20
		170		165
19	Samtse	A1		90
	Gewogs (15)	C3	10(15) <i>(man-days reduced by half)</i>	75
	Drungkhag	C2	20	40
		170		205
20	Gasa	A1		90
	Gewogs (4)	C3	10(4) <i>(man-days reduced by half)</i>	20
		110		110

Annexure I b: Categories and Man-days of Ministries, including National Medical Services, National Health Services, and the Bhutan Olympic Committee

Sl. No	Name	Category	Man-days	% Increase	Man days
1	Ministry of Infrastructure and Transport	A1	90	89	170
	Secretariat	C2	20		
	Department of Infrastructure Development	B2	50		
	Department of Surface Transport	B3	40		
	Department of Human Settlements	B1	60		
2	Ministry of Agriculture and Livestock	A1	90	22	110
	Secretariat	C2	20		
	Department of Agriculture	B2	50		
	Department of Livestock	B3	40		
	Department of Agriculture & Marketing Cooperatives, including CFM CD Account	B3	40		
3	Ministry of Energy and Natural Resources	A1	90	111.11	190
	Secretariat	C2	20		
	Department of Geology & Mines, including Deposit Works, together with ERB-CD Account	B3	40		
	Department of Energy	B3	40		

	Department of Environment and Climate Change	C1	30		
	Department of Water	C1	30		
	Department of Forests & Park Services	C1	30		
	Nature Conservation Division, Ministry of Energy & Natural Resources, Thimphu	C1	0		
	Forest Resources Planning and Management Division, Ministry of Energy & Natural Resources, Thimphu	C1	0		
4	Ministry of Industry, Commerce and Employment	A1	90	133.33	210
	Secretariat	C2	20		
	Department of Labour	C1	30		
	Department of Employment and Entrepreneurship, including Revolving Fund CD Account No. 100891593	C1	30		
	Department of Media, Creative Industry and Intellectual Property	C1	30		
	Department of Trade	C1	30		
	Department of Industry	B3	40		
	Department of Tourism	C1	30		
5	Ministry of Finance	A1	90	111.11	190
	Secretariat, including vehicle Quota	C2	20		
	Department of Planning, Budget and Performance	C1	30		
	Department of Treasury and Accounts	C1	30		
	Department of Procurement and Properties	C1	30		
	Department of Macro-Fiscal and Development Finance	C1	30		
	Department of Revenue & Customs	C1	30		
	Accounting and Auditing Standards Board of Bhutan	C1	30		
6	Ministry of Home Affairs	A1	90	144.44	220
	The Secretariat	C2	20		
	Department of Law and Order	C2	20		
	Department of Civil Registration and Census	C2	20		
	Department of Immigration, including the Regional Immigration Office, Paro	C1	30		
	Department of Local Governance and Disaster Management	C1	30		
	Department of Culture and Dzongkha Development, including National Library & Archives, Royal Academy of Performing Arts, and Hindu Dharma Samudhya	A2	80		
	National Museum of Bhutan, Paro & Trongsa	C2	20		
7	Ministry of Health	A1	90	33.33	120
	Secretariat Services	C2	20		
	Department of Public Health	B3	40		
	Department of Health Services	B2	50		
	Royal Centre for Disease Control	C3	10		
8	Ministry of Education and Skills Development	A1	90	88.89	170
	Secretariat, including Sherig Endowment Fund	C2	20		
	Department of School Education	B2	50		

	Department of Workforce Planning and Skills Development	B2	50		
	Department of Education Programs	B2	50		
9	Ministry of Foreign Affairs and External Trade	A1	90	11.11	100
10	National Medical Services	A1	90	33.33	120
	Department of Clinical Services	B3	40		
	Department of Medical Products	B3	40		
	Department of Biomedical Engineering	B3	40		
11	National Hospital Services	A1	90	33.33	120
	Jigme Dorji Wangchuck National Referral Hospital				
	National Traditional Medicine Services				
	Gidakom Hospital				
12	Bhutan Olympic Committee	A1	90	100	180
	Bhutan Olympic Committee LC Account	A1	90		
	Bhutan Basketball Federation	C1	30		
	Bhutan Table Tennis Federation	C1	30		
	Bhutan Tennis Federation	C1	30		
	Bhutan Amateur Athletic Federation	C1	30		
	Bhutan Archery Federation	C1	30		
	Bhutan Boxing Federation	C1	30		
	Bhutan Taekwondo Federation	C1	30		
	Bhutan Volleyball Federation	C1	30		
	Bhutan Badminton Federation	C1	30		
	Bhutan Body Building and Weight Lifting Federation	C1	30		
	Bhutan Golf Federation	C1	30		
	Bhutan Shooting Federation	C1	30		
	Bhutan Indigenous Games and Sports Association	C1	30		
	Bhutan Judo Association	C1	30		
	Bhutan Karate Association	C1	30		
	Bhutan Chess Federation	C1	30		

Annexure I c: Categories and Man-days of Regional Offices, Ministry of Agriculture and Livestock, and Ministry of Energy and Natural Resources

Sl. No	Name	Category	Man-days	% Increase	Man days
1	Regional Offices Thimphu, Ministry of Agriculture and Livestock	A1	90	122	200
	National Biodiversity Centre, Serbithang, including Bhutan Access & Benefit Sharing Fund	C1			
	National Plant Protection Centre, Semtokha, including Pesticides Revolving Fund CD Account	C1			
	National Centre for Animal Health, Serbithang, including Medicine Revolving Fund CD Account	C1			
	National Soil Services Centre, Semtokha	C1			
	National Dairy Research and Development Centre, Yusipang	B3			
	National Pig Breeding Centre, Yusipang	C1			

	National Livestock Breeding Centre	C1			
	National Centre for Organic Agriculture, Yusipang	C1			
2	Regional Offices, Paro, Ministry of Agriculture and Livestock	A1	90	33	120
	National Seed Centre, Paro	C1			
	Agriculture Machinery and Technology Centre, including KR-II Grant, Paro	C1			
	Regional Poultry Breeding Centre, Paro	C1			
	National Post Harvest Centre, Paro	C1			
3	Regional Offices, Bumthang, Ministry of Agriculture and Livestock	A1	90	33	120
	National Horse Breeding Program	C2			
	National Feed and Fodder Development Programme	C2			
	National Sheep Breeding Farm, Dumithang	C2			
	Brown Swiss Farm, Bathpalathang	C2			
	RNR Research Centre	C2			
	National Research Centre for Animal Nutrition, Bumthang	C2			
4	Regional Offices Gelephu, Ministry of Agriculture and Livestock	A1	90	0	90
	National Piggery Development Centre, Gelephu	C2			
	Regional Veterinary Hospital and Epidemiology Centre	C2			
	RNR Research and Development Centre	C1			
	Regional Agriculture Marketing Cooperative Office, Gelephu	C2			
	National Research and Development Centre for Aquaculture, Gelephu	C2			
5	Regional Offices, Trashigang, Ministry of Agriculture and Livestock	A3	70	0	70
	National Nublang Farm	C2			
	Regional Veterinary Laboratory	B3			
6	Regional Offices Phuentsholing, Ministry of Agriculture and Livestock	C2	40	0	40
	Regional Veterinary Laboratory				
	Livestock Central Store				
7	Regional Offices, Bumthang, Ministry of Energy and Natural Resources	A1	90	44	130
	Divisional Forestry Services, Bumthang	B3			
	Ugyen Wangchuck Institute for Forest Research and Training	C1			
	Phrumsengla National Park	C1			
	Wangchuck Centennial Park	C1			
8	Regional Offices, Trashigang, Ministry of Energy and Natural Resources	A3	70	0	70
	Divisional Forestry Services, Trashigang	B2			
	Sakteng Wildlife Sanctuary	C1			
9	Regional Offices Sarpang, Ministry of Energy and Natural Resources	A3	80	0	80
	Divisional Forest Office, Sarpang, including Ensuring Tiger Protection beyond Protected Areas, funded by WWF Bhutan	B3			

	Phibsoo Wildlife Sanctuary, Singye, Sarpang	C1			
10	Agriculture and Research Development Centre, Bajothang, Wangdue Phodrang, including National Highland Development Centre, Rubesa	B2	50	0	50

Annexure I d: Categories and Man-days for Financial Institutions, Corporations, Thromdes, Armed Forces, Hydropower and Other Projects

Sl. No.	Name	Category	Man-days	% Increase	Man days
Financial Institutions & Corporations					
1	Bank of Bhutan Limited	A1	90	50	135
2	Bhutan National Bank Limited	A1	90	50	135
3	Bhutan Development Bank Limited	A1	90	50	135
4	Royal Insurance Corporation of Bhutan Limited	A1	90	50	135
5	Bhutan Telecom Limited	A1	90	50	135
6	Food Corporation of Bhutan Limited	A1	90	50	135
7	State Trading Corporation of Bhutan Limited	A1	90	20	108
8	Construction Development Corporation Limited	A1	90	20	108
Thromdes					
1	Thromde, Thimphu	A1	90	100	180
2	Thromde, Phuentsholing	A1	90	77.8	160
3	Thromde, Gelephu	A1	90	33	120
4	Thromde, Samdrup Jongkhar	A1	90	78	160
Armed Forces					
1	Royal Bhutan Army	A1	90	77.8	160
Hydropower Projects					
1	Punatshangchu Hydropower Project – I	A1	90	50	135
2	Punatshangchu Hydropower Project – II	A1	90	50	135
Other Projects					
1	CARLEP Project, Wengkhari, including the Regional Office, Khangma, and implementing agencies of Lhuentse, Mongar, Pema Gatshel, Sandrup Jongkhar, Trashigang, and Trashiyangtse Dzongkhags	A1	90	11	100

Annexure II: Audit universe under the jurisdiction of RAA's Divisions/OAAGs

SUMMARY OF AUDIT UNIVERSE

Division/ Region	No. of Agency										Priority		Audit Type		Account Type						Other Audits			
		A			B			C			P1	P2	FA	CA	LC	PLC	FIC	CD	LC & CD	Others	Centralized Audit	Statutory Audit	Agencies of Outsourcing Audit	Others
		A1	A2	A3	B1	B2	B3	C1	C2	C3														
COAD	45	10	5	8	6	2	8	2	3	1	16	29	7	38	0	0	0	7	0	38	10	46	211	2
ECD	48	8	1	2	7	2	13	11	2	2	34	14	48	0	18	17	7	6	0	0	1			
GCD	46	5	0	0	1	4	9	22	3	2	40	6	46	0	25	8	2	7	0	4				
SCD	22	9	2	0	0	1	1	8	0	1	14	8	21	1	15	6	0	0	0	1	11			
SoCD	41	4	0	0	4	1	7	25	0	0	21	20	41	0	20	15	2	1	1	2				
OAAG, Bumthang	57	8	3	0	3	1	10	16	12	4	27	30	45	12	42	1	0	1	1	12				
OAAG, Phuentsholing	61	7	2	1	3	4	12	22	9	1	23	38	41	20	37	1	0	1	2	20	2			
OAAG, Samdrup Jongkhar	55	6	2	2	1	5	6	17	16	0	16	39	44	11	38	2	0	0	4	11				
OAAG, Tsirang	69	8	2	1	1	4	12	26	11	4	35	34	54	15	46	7	0	1	0	15				
Sub Total	444	65	17	14	26	24	78	149	56	15	226	218	347	97	241	57	11	24	8	103	24	46	211	2
Total		444																			283			
Grand Total		727																						

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

Sl. No.	Name of Agencies	Agency Type	Account Type	Audit Type	Priority	Category
1	Bank of Bhutan Limited, including all the Branches	Financial Institutions	Others	CA	P2	A1
2	Bhutan Development Bank Limited, including all the Branches	Financial Institutions	Others	CA	P2	A1
3	Bhutan National Bank Limited, including all the Branches	Financial Institutions	Others	CA	P2	A1
4	National Pension and Provident Fund, including Regional Offices	Financial Institutions	Others	CA	P2	A3
5	Royal Insurance Corporation of Bhutan Limited, including 20 Branch Offices	Financial Institutions	Others	CA	P2	A1
6	Royal Monetary Authority of Bhutan, including Regional Offices	Financial Institutions	Others	CA	P2	A3
7	Royal Securities Exchange of Bhutan Limited	Financial Institutions	Others	CA	P2	B1
8	Credit Information Bureau	Financial Institutions	Others	CA	P2	B3
9	Druk Holding and Investments Limited	Corporations	Others	CA	P2	A3
10	Bhutan Power Corporation Limited (Corporate Office)	Corporations	Others	CA	P2	A1
11	Electricity Services Division, Paro, Bhutan Power Corporation Limited	Corporations	Others	CA	P2	B1
12	Electricity Services Division, Thimphu, Bhutan Power Corporation Limited	Corporations	Others	CA	P2	A3
13	National Housing Development Corporation Limited, including 2 Liaison Offices	Corporations	Others	CA	P2	A1
14	Bhutan Agro Industries Limited, including Lingmithang Plant	Corporations	Others	CA	P2	A3
15	Natural Resources Development Corporation Limited including Regional Office, Paro and Wang Service Centre	Corporations	Others	CA	P2	A3
16	Construction Development Corporation Limited, Corporate Office, including Central Regional Office Gelephu, CDCL Tobjikha and Lingmethang Fleet Office	Corporations	Others	CA	P2	A1
17	Bhutan Telecom Limited, including Revenue Centres	Corporations	Others	CA	P1	A1
18	Bhutan Broadcasting Service Corporation Limited	Corporations	Others	CA	P1	B1
19	Thimphu TechPark Limited	Corporations	Others	CA	P2	B2
20	Farm Machinery Corporation Limited, including Regional Offices	Corporations	Others	CA	P2	A3
21	Bhutan Livestock Development Corporation Limited, including 3 outlets at Rilangthang, Samrang and Haa	Corporations	Others	CA	P2	B3
22	Menjong Sorig Pharmaceuticals Corporation Limited	Corporations	Others	CA	P2	B3
23	Kuensel Corporation Limited	Corporations	Others	CA	P1	B1

Sl. No.	Name of Agencies	Agency Type	Account Type	Audit Type	Priority	Category
24	Bhutan Duty Free Limited, including Thimphu, Phuentsholing and Paro shops	Corporations	Others	CA	P2	B3
25	Green Bhutan Corporation Limited	Corporations	Others	CA	P2	B3
26	State Trading Corporation Limited, including Phuentsholing Regional Offices and 3 Fuel Outlets	Corporations	Others	CA	P1	A1
27	Financial Institutions Training Institute	Corporations	Others	CA	P2	C1
28	Bhutan Postal Corporation Limited, including 4 Regional Offices	Corporations	Others	CA	P2	A2
29	Druk Air Corporation Limited	Corporations	Others	CA	P2	A1
30	Druk Green Power Corporation Limited	Corporations	Others	CA	P2	A2
31	Bhutan Care Credit Limited	Financial Institutions	Others	CA	P2	C1
32	Helvetas Swiss Intercooperation	International Organizations	CD	FA	P1	B1
33	Helvetas Swiss Intercooperation (Closing Audit)	International Organizations	CD	FA	P1	B3
34	Phuentsholing Township Development Project. Implemented by Construction Development Corporation Limited. ADB funded [FIC 4050 & 4651]	Project	CD	FA	P1	A2
35	Green and Resilient Affordable Housing Project (GRAHP). Implemented by National Housing Development Corporation Limited. ADB funded [FIC 5731]	Project	CD	FA	P1	B2
36	Rural Finance Development Project. Implemented by Bhutan Development Bank Limited. ADB funded.	Project	CD	FA	P1	B3
37	Sustainable Hydropower Development Project, Druk Green Power Corporation Limited	Project	CD	FA	P1	B3
38	Bhutan National Digital Identity, Druk Holding and Investments Company	Corporations	Others	CA	P1	C2
39	Transmission Operation and Maintenance Section, Semtokha, including Transmission Project Office, Olakha and Chang Gidhaphu	Corporations	Others	CA	P1	A2
40	Crawfish Himalayan Limited	Corporations	Others	CA	P1	B1
41	Gerab Nyed-Yon Limited	Corporations	Others	CA	P1	A2
42	Digital Kidu Limited (DKL)	Corporations	Others	CA	P1	A3
43	Yang Ya Foundation	CSO	Others	CA	P2	C3
44	Handicraft Emporium	NGO	Others	CA	P2	C2
45	Establishment of YDF Green Papers (a waste paper upcycling project) (PRI)	Project	CD	FA	P1	C2

Audit Universe 2025-26

Category	A1	A2	A3	B1	B2	B3	C1	C2	C3	TOTAL
	10	5	8	6	2	8	2	3	1	45
Priority	P1	P2								
	16	29								45
Audit Type	FA	CA	PA							
	7	38	0							45

ii. Agencies under the Economic Cluster Division (ECD)

Sl. No.	Name of Agencies	Agency Type	Account Type	Audit Type	Priority	Category
1	Bhutan Civil Aviation Authority, Ministry of Infrastructure & Transport, Paro	Autonomous	LC	FA	P2	B3
2	Bhutan Construction and Transport Authority, Ministry of Infrastructure & Transport, Thimphu	Autonomous	LC	FA	P1	A3
3	Regional Office, Department of Surface Transport, Ministry of Infrastructure & Transport, Thimphu	Ministry	LC	FA	P1	A2
4	Ministry of Infrastructure and Transport	Ministry	LC	FA	P1	A1
	Department of Infrastructure Development, Ministry of Infrastructure & Transport, Thimphu					
	Department of Surface Transport, Ministry of Infrastructure & Transport, Thimphu					
	Department of Human Settlements, Ministry of Infrastructure & Transport, Thimphu					
	Secretariat Services, Ministry of Infrastructure and Transport					
5	Department of Air Transport, Ministry of Infrastructure & Transport, Paro	Ministry	LC	FA	P1	B1
6	Regional Offices Thimphu, Ministry of Agriculture and Livestock	Ministry	LC	FA	P1	A1
	National Biodiversity Centre, Serbithang, including Bhutan Access & Benefit Sharing Fund (CD), Ministry of Agriculture and Livestock					
	National Plant Protection Centre, Semtokha, Department of Agriculture, Ministry of Agriculture and Livestock, including Pesticides Revolving Fund CD Account					

	National Centre for Animal Health, Serbithang, Department of Livestock, Ministry of Agriculture and Livestock, including Medicine Revolving Fund CD Account					
	National Soil Services Centre, Semtokha, Department of Agriculture, Ministry of Agriculture and Livestock					
	National Dairy Research and Development Centre, Yusipang, Department of Livestock, Ministry of Agriculture and Livestock					
	National Pig Breeding Centre, Yusipang, Department of Livestock, Ministry of Agriculture and Livestock					
	National Livestock Breeding Centre					
	National Centre for Organic Agriculture, Yusipang					
7	Ministry of Agriculture and Livestock	Ministry	LC	FA	P1	A1
	Secretariat, Ministry of Agriculture & Livestock					
	Department of Agriculture, Ministry of Agriculture & Livestock					
	Department of Livestock, Ministry of Agriculture & Livestock					
	Department of Agriculture & Marketing Cooperatives, including Ka Ja Throm CD Account, Ministry of Agriculture and Livestock, Thimphu					
8	Regional Offices, Paro, Ministry of Agriculture and Livestock	Ministry	LC	FA	P1	A1
	National Seed Centre (NSC), Paro, Ministry of Agriculture & Livestock					
	Agriculture Machinery and Technology Centre (AMTC), Paro, Ministry of Agriculture & Livestock					
	Regional Poultry Breeding Centre, Paro, Department of Livestock, Ministry of Agriculture & Livestock					
	National Post Harvest Centre, Paro, Department of Agriculture, MoAL					
9	Ministry of Energy and Natural Resources	Ministry	LC	FA	P1	A1
	Secretariat, Ministry of Energy & Natural Resources, Thimphu					
	Department of Geology & Mines, including Deposit Works, together with ERB-CD Account, Ministry of Energy & Natural Resources, Thimphu					

	Department of Energy, Ministry of Energy & Natural Resources, Thimphu					
	Department of Environment and Climate Change, Ministry of Energy & Natural Resources, Thimphu					
	Department of Water, Ministry of Energy & Natural Resources, Thimphu					
	Department of Forests & Park Services, Ministry of Energy & Natural Resources, Thimphu					
	Nature Conservation Division					
	Forest Resources Planning and Management Division (FRPM), Ministry of Energy & Natural Resources, Thimphu					
10	Electricity Regulatory Authority	Autonomous	CD	FA	P2	C1
11	National Centre for Hydrology and Meteorology, Thimphu	Autonomous	LC	FA	P2	C1
12	Divisional Forest Office, Thimphu, Department of Forests and Park Services, Ministry of Energy and Natural Resources, including Range Offices	Ministry	LC	FA	P2	B3
13	Divisional Forest Office, Paro, Department of Forests and Park Services, Ministry of Energy and Natural Resources, including Range Offices	Ministry	LC	FA	P2	B3
14	Jigme Dorji National Park, Damji, Gasa, Department of Forest and Park Services, Ministry of Energy and Natural Resources	Ministry	LC	FA	P1	B3
15	Ministry of Industry, Commerce, and Employment	Ministry	LC	FA	P1	A1
	Secretariat, Ministry of Industry, Commerce & Employment, Thimphu					
	Department of Labour, Ministry of Industry, Commerce & Employment, Thimphu					
	Department of Employment and Entrepreneurship (incl. Revolving Fund CD Account No. 100891593), Ministry of Industry, Commerce & Employment, Thimphu					
	Department of Media, Creative Industry and Intellectual Property, Ministry of Industry, Commerce & Employment, Thimphu					
	Department of Trade, Ministry of Industry, Commerce & Employment, Thimphu					
	Department of Industry, Ministry of Industry, Commerce & Employment, Thimphu					
	Department of Tourism, Ministry of Industry, Commerce & Employment, Thimphu					

16	Regional Office of Industry, Commerce and Employment, Thimphu, Ministry of Industry, Commerce and Employment	Ministry	LC	FA	P2	C2
17	Competition and Consumer Affairs Authority, Ministry of Industry, Commerce and Employment	Ministry	LC	FA	P2	C1
18	Bhutan Standards Bureau	Autonomous	LC	FA	P2	B3
19	Bhutan InfoComm and Media Authority, Ministry of Industry, Commerce and Employment, including Revenue Account	Autonomous	LC	FA	P2	B3
20	Secondary Towns Urban Development (BHU 3674 and 4652), Thimphu, Department of Infrastructure Development, Ministry of Infrastructure and Transport, funded by ADB	Ministry	PLC	FA	P1	A3
21	Water Flagship Program funded by RGoB, GoI & EU, Department of Infrastructure Development, Ministry of Infrastructure and Transport, Thimphu	Ministry	PLC	FA	P1	B1
22	Food Security and Agriculture Productivity Project (FSAPP) financed by Global Agriculture and Food Security Program (GAFSP, WB), Department of Agriculture, Ministry of Agriculture and Livestock	Ministry	PLC	FA	P1	B1
23	Livelihood enhancement of the small farmers in the SAARC region through small-scale agro-business focusing on value chain development, National Post Harvest Centre, Paro	Ministry	FIC	FA	P1	C2
24	Alternative Renewable Energy Pilot Project Funded by ADB (FIC 5611), implemented by the Department of Energy, Ministry of Energy and Natural Resources	Ministry	FIC	FA	P1	C3
25	Waste Management Flagship Programme, Department of Environment and Climate Change, Ministry of Energy and Natural Resources	Ministry	PLC	FA	P2	C1
26	Bhutan's Third National Communication to UNFCCC (FIC 4122), Ministry of Energy and Natural Resources	Ministry	FIC	FA	P1	C1
27	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, Ministry of Energy and Natural Resources	Ministry	FIC	FA	P1	B1

28	Punatsangchhu Hydroelectric Project Authority, Phase I, Bjimthangkha, Wangdue	Hydroelectric	CD	FA	P1	A1
29	Punatsangchhu Hydroelectric Project Authority, Phase II, Bjimthangkha, Wangdue	Hydroelectric	CD	FA	P1	A1
30	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 and Natural Resources	Ministry	PLC	FA	P1	B3
31	Flood Warning Services funded by the GoI, National Centre for Hydrology and Meteorology, Thimphu	Ministry	PLC	FA	P1	C1
32	Mainstreaming Biodiversity Conservation into the Tourism sector in Bhutan, Department of Tourism, Ministry of Industry, Commerce and Employment, Thimphu, GEF	Ministry	PLC	FA	P1	B3
33	Bhutan Power Systems Operator	Autonomous	CD	FA	P2	C1
34	Renewable Energy for Climate Resilience Project, Department of Energy, Ministry of Energy and Natural Resources	Ministry	PLC	FA	P2	B3
35	Critical Skill Development in Economic Sector, FIC 4724, FY 2022-23, PLC A/C No 210.01/2008	Ministry	PLC	FA	P2	B3
36	Biodiversity Conservation Project, Ministry of Energy and Natural Resources	Ministry	PLC	FA	P2	C1
37	Water Flagship Program Support Project (WFPSP-L4281/G0874/G9233) funded by ADB, MoIT, Thimphu	Ministry	FIC	FA	P1	B2
38	Accelerating Transport and Trade Connectivity in Eastern South Asia Phase 2-Bhutan Project (FIC-6074) funded by World Bank, MoIT, Thimphu	Ministry	PLC	FA	P1	C1
39	Enhancing Aviation Sector Development Capacity funded by ADB, DoAT, Paro	Ministry	PLC	FA	P1	C1
40	Advancing Climate Resilience of the Water Sector in Bhutan/ ACREWAS (FIC-6051) funded by Global Environment Facility (GEF), DoID, MoIT, Thimphu	Ministry	FIC	FA	P1	B3
41	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	B1

42	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	B1
43	Building Adaptive Capacity Through Innovative Management of Pests/Disease and Invasive Alien Species (IAS) in Bhutan to enhance Sustainability, Agro-Biodiversity and Livelihoods in Bhutan under Adaptation fund (FIC 5748), implemented by DECC (PMU) and BFDA (PIU), MoENR	Ministry	PLC	FA	P1	B1
44	Enhanced Integrated Framework (EIF) under DoTrade, MoICE	Ministry	PLC	FA	P1	B3
45	GEF Ecotourism Project under Dept of Tourism, MoICE	Ministry	PLC	FA	P1	B3
46	Kaja Throm, DAMC, MoAL, Thimphu	Autonomous	CD	FA	P1	B2
47	International Conference for Tiger Landscapes - The Royal Academy, Pangbisa, HMS	Project	CD	FA	P1	C3
48	Participatory on Farm Conservation and Sustainable Use of Native Horticulture Crop Diversity, NBC, Serbithang	Ministry	FIC	FA	P1	C1

Category	A1	A2	A3	B1	B2	B3	C1	C2	C3	TOTAL
	8	1	2	7	2	13	11	2	2	48
Priority	P1	P2								
	34	14								48
Audit Type	FA	CA	PA							
	48	0	0							48

iii. Agencies under the Governance Cluster Division (GCD)

Sl. No.	Name of Agencies	Agency Type	Account Type	Audit Type	Priority	Category
1	Government Technology Agency	Autonomous	LC	FA	P1	A1
2	Annual Financial Statement, Department of Treasury and Accounts	Ministry	LC	FA	P1	A1
3	Ministry of Finance	Ministry	LC	FA	P1	A1
	Secretariat Services					

Sl. No.	Name of Agencies	Agency Type	Account Type	Audit Type	Priority	Category
	<i>Department of Planning, Budget and Performance</i>					
	<i>Department of Treasury and Accounts</i>					
	<i>Department of Procurement and Properties</i>					
	<i>Department of Macro-Fiscal and Development Finance</i>					
	<i>Department of Revenue & Customs</i>					
	<i>Accounting and Auditing Standards Board of Bhutan</i>					
4	Cluster Finance Services, Thimphu	Ministry	LC	FA	P1	C3
5	Regional Revenue and Customs Office, Thimphu, Department of Revenue and Customs, Ministry of Finance	Ministry	LC	FA	P1	B1
6	Regional Revenue and Customs Office, Paro, Department of Revenue and Customs, Ministry of Finance	Ministry	LC	FA	P1	B2
7	Royal Privy Council	Autonomous	LC	FA	P1	C1
8	National Assembly Secretariat	Autonomous	LC	FA	P1	B3
9	National Council Secretariat	Autonomous	LC	FA	P1	B3
10	Supreme Court	Judiciary	LC	FA	P1	B3
11	High Court	Judiciary	LC	FA	P1	B3
12	Dzongkhag Court, Gasa	Judiciary	LC	FA	P1	C2
13	Drungkhag Court, Lingzhi	Judiciary	LC	FA	P1	C2
14	Dzongkhag Court, Thimphu	Judiciary	LC	FA	P1	C1
15	Dzongkhag Court, Paro	Judiciary	LC	FA	P1	C2
16	Royal Civil Service Commission, including Civil Service Welfare Scheme	Constitutional Body	LC	FA	P1	B3
17	Anti-Corruption Commission	Constitutional Body	LC	FA	P1	C1
18	Election Commission of Bhutan, including the Public Election Fund Division	Constitutional Body	LC	FA	P1	B3
19	Cabinet Secretariat	Autonomous	LC	FA	P1	C1
20	Office of Attorney General	Autonomous	LC	FA	P1	C1
21	Centre for Bhutan Studies	Autonomous	LC	FA	P1	C1
22	National Statistics Bureau	Autonomous	LC	FA	P1	B3
23	Druk Phuensum Tshogpa	Political Parties	CD	FA	P1	C1

Sl. No.	Name of Agencies	Agency Type	Account Type	Audit Type	Priority	Category
24	People Democratic Party	Political Parties	CD	FA	P1	C1
25	Druk Nyamrup Tshogpa	Political Parties	CD	FA	P1	C1
26	Druk Thuendrel Tshogpa	Political Parties	CD	FA	P1	C1
27	Bhutan Tendrel Party	Political Parties	CD	FA	P1	C1
28	Bar Council of Bhutan	Autonomous	CD	FA	P2	C1
29	Bhutan Olympic Committee	Autonomous	LC	FA	P1	A1
	<i>Bhutan Olympic Committee LC Account</i>					
	<i>Bhutan Basketball Federation</i>					
	<i>Bhutan Table Tennis Federation</i>					
	<i>Bhutan Tennis Federation</i>					
	<i>Bhutan Amateur Athletic Federation</i>					
	<i>Bhutan Archery Federation</i>					
	<i>Bhutan Boxing Federation</i>					
	<i>Bhutan Taekwondo Federation</i>					
	<i>Bhutan Volleyball Federation</i>					
	<i>Bhutan Badminton Federation</i>					
	<i>Bhutan Body Building and Weight Lifting Federation</i>					
	<i>Bhutan Golf Federation</i>					
	<i>Bhutan Shooting Federation</i>					
	<i>Bhutan Indigenous Games and Sports Association</i>					
	<i>Bhutan Judo Association</i>					
	<i>Bhutan Karate Association</i>					
	<i>Bhutan Chess Federation</i>					
30	Professionalising the Civil Service & Nehru Wangchuk Project (FIC 4029), Royal Civil Service Commission funded by GoI-PTA	Constitutional Body	PLC	FA	P1	C1
31	Strengthening of Project Management, GoI-PTA, Department of Macro-Fiscal and Development Finance, Ministry of Finance	Autonomous	PLC	FA	P1	C1

Sl. No.	Name of Agencies	Agency Type	Account Type	Audit Type	Priority	Category
32	Result-Based Planning and M&E for the MDGs and GNH, National Statistics Bureau, Thimphu, funded by UN (FIC-2295)	Autonomous	PLC	FA	P1	C1
33	Supporting Climate Resilience and Transformational Change in the Agricultural Project in Bhutan, financed by the Green Climate Fund (GCF-FIC 5227), Department of Macro-Fiscal and Development Finance, Ministry of Finance	Ministry	PLC	FA	P1	B2
34	Development of Sports Infrastructure (FIC 4740), Bhutan Olympics Committee funded by GoI-PTA	Autonomous	PLC	FA	P1	B3
35	RCSC Undergraduate Scholarship	Constitutional Body	PLC	FA	P1	B2
36	Cluster Finance Service, Paro	Ministry	LC	FA	P1	C3
37	Climate Adaptation, Resilience and Engagement in Local Governments (CARE-LG), GCF-funded project, DPBP, MoF FIC (6121)	Ministry	FIC	FA	P1	B2
38	Bhutan Alternative Dispute Resolution Centre	Autonomous	CD	FA	P1	C1
39	Civil Service Reforms Project, RCSC	Constitutional Body	PLC	FA	P2	B3
40	Accelerating Transport and Trade Connectivity in Eastern South Asia Phase 2 - Bhutan Project, World Bank project, Government Technology Agency (FIC 6074)	Autonomous	FIC	FA	P1	C1
41	Gyalsung National Service	Autonomous	LC	FA	P1	A1
42	Construction Of Bumthang District Court, Supreme Court	Project	PLC	FA	P1	C1
43	His Majesty's Secretariat, Ministry of Finance	Ministry	Others	FA	P2	C1
44	His Majesty's Secretariat	Autonomous	Others	FA	P2	C1
45	His Majesty's Secretariat to K4	Autonomous	Others	FA	P2	C1
46	His Majesty's Secretariat, Council for Religious Affairs	Autonomous	Others	FA	P2	C1

Category	A1	A2	A3	B1	B2	B3	C1	C2	C3	TOTAL
	5	0	0	1	4	9	22	3	2	46
Priority	P1	P2								
	40	6								46
Audit Type	FA	CA	PA							
	46	0	0							

iv. Agencies under the Security Cluster Division (SCD)

Sl. No.	Name of Agencies	Agency Type	Account Type	Audit Type	Priority	Category
1	Dzongkhag Administration, Gasa	Dzongkhag	LC	FA	P1	A1
	Laya Gewog Administration, Gasa	Gewog				
	Lunana Gewog Administration, Gasa					
	Khatoed Gewog Administration, Gasa					
	Khamed Gewog Administration, Gasa					
2	Dzongkhag Administration, Paro	Dzongkhag	LC	FA	P1	A1
	Dopsbari Gewog Administration, Paro	Gewog				
	Dogar Gewog Administration, Paro					
	Doteng Gewog Administration, Paro					
	Hungrel Gewog Administration, Paro					
	Lamgong Gewog Administration, Paro					
	Lungnyi Gewog Administration, Paro					
	Naja Gewog Administration, Paro					
	Shaba Gewog Administration, Paro					
	Tsento Gewog Administration, Paro					
	Wangchang Gewog Administration, Paro					
3	Dzongkhag Administration, Thimphu	Dzongkhag	LC	FA	P1	A1
	Soe Gewog Administration, Thimphu	Gewog				
	Chang Gewog Administration, Thimphu					
	Dagala Gewog Administration, Thimphu					
	Gayney Gewog Administration, Thimphu					
	Kawang Gewog Administration, Thimphu					
	Lingzhi Gewog Administration, Thimphu					
	Mewang Gewog Administration, Thimphu					
	Naro Gewog Administration, Thimphu					

Sl. No.	Name of Agencies	Agency Type	Account Type	Audit Type	Priority	Category
	<i>Drungkhag Administration, Lingzhi</i>	Drungkhag				
4	Royal Bhutan Police, Headquarters	Armed Force	LC	FA	P1	A1
	<i>Prison Service Division, Royal Bhutan Police</i>					
	<i>Fire Fighting Services, Royal Bhutan Police</i>					
	<i>Royal Bhutan Police, Division I, Paro</i>					
5	Royal Bhutan Army, Headquarters, Lungtenphu, including Army Wings (9 Wings, 3 Training Centres)	Armed Force	LC	FA	P1	A1
6	Royal Body Guard, Dechencholing	Armed Force	LC	FA	P1	A2
7	Ministry of Home Affairs	Ministry	LC	FA	P1	A1
	<i>The Secretariat, Ministry of Home Affairs</i>					
	<i>Department of Law and Order, Ministry of Home Affairs</i>					
	<i>Department of Civil Registration and Census, Ministry of Home Affairs</i>					
	<i>Department of Immigration, including the Regional Immigration Office, Paro</i>					
	<i>Department of Local Governance and Disaster Management, Ministry of Home Affairs</i>					
	<i>Department of Culture and Dzongkha Development, including National Library & Archives, Royal Academy of Performing Arts and Hindu Dharma Samudhya</i>					
	<i>National Museum of Bhutan, Paro & Trongsa</i>					
8	Ministry of Foreign Affairs and External Trade	Ministry	LC	FA	P2	A1
9	Dratshang Lhentshog	Autonomous	LC	FA	P2	A2
10	Rabdeys, Dratshang Lhentshog	Autonomous	LC	FA	P2	A1
11	Civil Society Organisation Authority	NGO	LC	FA	P2	C1
12	Thromde, Thimphu	Autonomous	LC	FA	P1	A1
13	City Bus Service	Autonomous	Others	CA	P2	C1
14	Conservation of Sangchenchoekhor Monastery Project, Department of Culture and Dzongkha Development, Ministry of Home Affairs	Ministry	PLC	FA	P2	C1
15	"Strengthening Risk Information and Disaster Resilience in Bhutan Project", Department of Local Governance and Disaster Management, Ministry of Home Affairs, funded by the World Bank	Ministry	PLC	FA	P1	C1

Sl. No.	Name of Agencies	Agency Type	Account Type	Audit Type	Priority	Category
16	"Supporting Good Governance and Digitalisation in Bhutan" - Local Governance Sustainable Development Program, Department of Local Governance and Disaster Management, Ministry of Home Affairs, funded by the European Union.	Ministry	PLC	FA	P1	C1
17	Disaster Management (FIC 5224 & 5603), Department of Local Governance and Disaster Management, Ministry of Home Affairs, funded by EU and WFP	Ministry	PLC	FA	P1	B3
18	Lingzhi Dzong Construction Project	Project	PLC	FA	P2	B2
19	Religion and Health Project, Dratshang Lhentshog, RGoB Contribution	Autonomous	PLC	FA	P2	C3
20	Bhutan Green Transport Project, Thimphu Thromde	Autonomous	LC	FA	P1	C1
21	Gasa Hospital	Ministry	LC	FA	P1	C1
22	Paro Hospital	Ministry	LC	FA	P1	C1

Category	A1	A2	A3	B1	B2	B3	C1	C2	C3	TOTAL
	9	2	0	0	1	1	8	0	1	22
Priority	P1	P2								
	14	8								22
Audit Type	FA	CA	PA							
	21	1	0							22

v. Agencies under the Social Cluster Division (SoCD)

Sl. No.	Name of Agencies	Agency Type	Account Type	Audit Type	Priority	Category
1	Ministry of Health	Ministry	LC	FA	P1	A1
	Department of Public Health					
	Secretariat Services					
	Department of Health Services					
	Royal Centre for Disease Control					
2	National Medical Service	Ministry	LC	FA	P1	A1
	Department of Clinical Services					

Sl. No.	Name of Agencies	Agency Type	Account Type	Audit Type	Priority	Category
	<i>Department of Medical Products</i>					
	<i>Department of Biomedical Engineering</i>					
3	National Hospital Services	Autonomous	LC & CD	FA	P1	A1
	<i>Jigme Dorji Wangchuck National Referral Hospital</i>					
	<i>National Traditional Medicine Services</i>					
	<i>Gidakom Hospital</i>					
4	Bhutan Food and Drug Authority	Ministry	LC	FA	P1	B1
5	Bhutan Qualification and Professional Certification Authority	Autonomous	LC	FA	P1	C1
6	Khesar Gyalpo University of Medical Sciences of Bhutan	Autonomous	LC	FA	P2	C1
7	Bhutan Health Trust Fund, Secretariat	Autonomous	CD	FA	P1	C1
8	Ministry of Education and Skills Development	Ministry	LC	FA	P2	A1
	<i>Department of School Education</i>					
	<i>Department of Workforce Planning and Skills Development</i>					
	<i>Secretariat Services, including Sherig Endowment Fund</i>					
	<i>Department of Education Programs</i>					
9	Office of the Vice-Chancellor, Royal University of Bhutan	Autonomous	LC	FA	P2	B3
10	Paro College of Education, Royal University of Bhutan	Autonomous	LC	FA	P2	B3
11	Royal Institute of Tourism and Hospitality, including Bhutan Middle Management Hotel Program (FIC 4522), Royal Institute of Hospitality and Tourism, funded by SDC	Ministry	LC	FA	P2	B3
12	Technical Training Institute, Thimphu, including CD Account	Ministry	LC	FA	P2	C1
13	Institute for Zorig Chusum, including IDF, Thimphu	Ministry	LC	FA	P2	C1
14	National Land Commission Secretariat, including CD	Autonomous	LC	FA	P2	B1
15	Royal Institute of Management, Secretariat	Autonomous	LC	FA	P2	C1
16	Jigme Singye Wangchuck Law College, Paro	Autonomous	LC	FA	P2	C1
17	Bhutan National Legal Institute	Autonomous	LC	FA	P2	C1
18	GFATM Project "Preventing HIV/AIDS, to reduce TB & MDR-TB burden, strengthening treatment of PLHIV", Thimphu, Department of Public Health, Ministry of Health	Ministry	PLC	FA	P1	C1

Sl. No.	Name of Agencies	Agency Type	Account Type	Audit Type	Priority	Category
19	GFATM Project "Country Coordination Mechanism (CCM)", Thimphu, Department of Public Health, Ministry of Health	Ministry	PLC	FA	P1	C1
20	UNFPA Assistance to Reproductive Health, Ministry of Health	Ministry	PLC	FA	P1	B3
21	UNICEF Assisted Project, Ministry of Health	Ministry	PLC	FA	P1	B3
22	International Assistance, Ministry of Health	Ministry	PLC	FA	P2	B3
23	Health Flagship Programme implemented by the Ministry of Health	Ministry	PLC	FA	P2	B3
24	ADB funded "Asia Pacific Vaccine Access Facility (Paediatric Pfizer Vaccines)"	Ministry	PLC	FA	P1	C1
25	Construction of 65-bedded Mother & Child Hospital, Mongar, Department of Biomedical Engineering, National Medical Services	Ministry	PLC	FA	P2	B1
26	Faculty of Nursing & Public Health, Khesar Gyelpo University of Medical Sciences of Bhutan	Autonomous	LC	FA	P2	C1
27	Faculty of Traditional Medicine, Khesar Gyelpo University of Medical Sciences of Bhutan	Autonomous	LC	FA	P2	C1
28	Fleming Fund Project, Department of Health Services, Ministry of Health	Ministry	PLC	FA	P1	C1
29	International Assistance Project, Thimphu, implemented by the Department of School Education, Ministry of Education and Skills Development	Ministry	PLC	FA	P2	C1
30	Save the Children Assisted Project, Department of School Education, Ministry of Education and Skills Development	Ministry	PLC	FA	P1	C1
31	UNICEF Assisted Project, Thimphu, Ministry of Education and Skills Development	Ministry	PLC	FA	P1	C1
32	National Education Assessment for Bhutan under Save the Children funding, National Examination Advisory Board	Ministry	PLC-FIC	FA	P2	C1
33	2020 Bridge Bhutan Project, funded by KNU, Ministry of Education and Skills Development	Ministry	PLC-FIC	FA	P1	C1
34	World Bank-funded Human Capital Recovery and Resilience Project (HCRRP) implemented by the Department of Workforce Planning and Skills Development, Ministry of Education and Skills Development	Ministry	PLC	FA	P1	C1
35	Bhutan Council for School Examination Assessment	Autonomous	LC	FA	P2	C1
36	Gyalpozhing College of Information and Technology, Royal University of Bhutan	Autonomous	LC	FA	P2	C1
37	Accelerating maternal and child Health Project (World Bank)	Ministry	FIC	FA	P1	C1

Sl. No.	Name of Agencies	Agency Type	Account Type	Audit Type	Priority	Category
38	Pathways for Emerging Skills and Jobs Project (PESJP) Department of Workforce Planning and Skills Development / Department of School Education	Ministry	PLC	FA	P1	B1
39	The Pema Secretariat	Autonomous	LC	FA	P1	C1
40	UNFPA project (221.01/2005), Ministry of Education and Skills Development	Ministry	PLC	FA	P1	C1
41	Construction of Academic Facilities (FIC-6185), Jigme Singye Wangchuck School of Law, funded by GOI PTA	Autonomous	FIC	FA	P1	B2

Category	A1	A2	A3	B1	B2	B3	C1	C2	C3	TOTAL
	4	0	0	4	1	7	25	0	0	41
Priority	P1	P2								
	21	20								41
Audit Type	FA	CA	PA							
	41	0	0							

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

Sl. No.	Name of Agencies	Agency Type	Account Type	Audit Type	Priority	Category
1	Dzongkhag Administration, Bumthang	Dzongkhag	LC	FA	P1	A1
	Chhoekehor Gewog Administration, Bumthang	Gewog				
	Chbumig Gewog Administration, Bumthang					
	Tang Gewog Administration, Bumthang					
	Ura Gewog Administration, Bumthang					
2	Regional Offices, Bumthang, Ministry of Energy and Natural Resources	Ministry	LC	FA	P1	A1
	Divisional Forestry Services, Bumthang					
	Ugyen Wangchuck Institute for Forest Research and Training					
	Phrumsengla National Park					
	Wangchuck Centennial Park					
3	Regional Offices, Bumthang, Ministry of Agriculture and Livestock	Ministry	LC	FA	P1	A1

Sl. No.	Name of Agencies	Agency Type	Account Type	Audit Type	Priority	Category
	National Horse Breeding Program					
	National Feed and Fodder Dev Programme					
	National Sheep Breeding Farm, Dumithang					
	Brown Swiss Farm Bathpalathang					
	RNR Research Centre					
	National Research Centre for Animal Nutrition, Bumthang					
4	Dzongkhag Court, Bumthang	Judiciary	LC	FA	P2	C2
5	Technical Training Institute, Chumey, Bumthang	Ministry	LC	FA	P2	C1
6	Regional Office of Industry, Commerce and Employment, Trongsa, Ministry of Industry, Commerce and Employment		LC	FA	P2	C2
7	Regional Revenue and Customs Office, Bumthang, Department of Revenue and Customs, Ministry of Finance	Ministry	LC	FA	P1	C1
8	Dzongkhag Administration, Trongsa	Dzongkhag	LC	FA	P1	A1
	Draagteng Gewog Administration, Trongsa	Gewog				
	Korphoog Gewog Administration, Trongsa					
	Langthil Gewog Administration, Trongsa					
	Nubi Gewog Administration, Trongsa					
	Tangsibji Gewog Administration,					
9	Jigme Singye Wangchuck National Park, Tshangkha, Trongsa, Department of Forests and Park Services, Ministry of Energy and Natural Resources	Ministry	LC	FA	P2	C1
10	Regional Office, Trongsa, Department of Surface Transport, Ministry of Infrastructure and Transport	Ministry	LC	FA	P1	A2
11	Dzongkhag Court, Trongsa	Judiciary	LC	FA	P2	C2
12	College of Language & Culture Studies, Taktse, Trongsa, Royal University of Bhutan	Autonomous	LC & CD	FA	P2	B3
13	Dzongkhag Administration, Mongar	Dzongkhag	LC	FA	P1	A1
	Balam Gewog Administration, Mongar	Gewog				
	Chagsakhar Gewog Administration, Mongar					
	Chbaling Gewog Administration, Mongar					

Sl. No.	Name of Agencies	Agency Type	Account Type	Audit Type	Priority	Category
	<i>Drametse Gewog Administration, Mongar</i>					
	<i>Drepoong Gewog Administration, Mongar</i>					
	<i>Gongdue Gewog Administration, Mongar</i>					
	<i>Jurmed Gewog Administration, Mongar</i>					
	<i>Kengkhar Gewog Administration, Mongar</i>					
	<i>Mongar Gewog Administration, Mongar</i>					
	<i>Ngatshang Gewog Administration, Mongar</i>					
	<i>Saling Gewog Administration, Mongar</i>					
	<i>Shermuoong Gewog Administration, Mongar</i>					
	<i>Silambi Gewog Administration, Mongar</i>					
	<i>Thangrong Gewog Administration, Mongar</i>					
	<i>Tsakaling Gewog Administration, Mongar</i>					
	<i>Tsamang Gewog Administration, Mongar</i>					
	<i>Narang Gewog Administration, Mongar</i>					
	<i>Drungkhag Administration, Werringla, Mongar</i>	Drungkhag				
14	Commercial Agriculture and Resilient Livelihoods Enhancement Program, Wengkhar, including Regional Office, Khangma, and implementing agencies of Lhuentse, Mongar, Pemagatshel, Samdrup Jongkhar, Trashigang, and Trashiyangtse Dzongkhags	Ministry	PLC	FA	P1	A1
	Regional Livestock Development Centre Khangma - 218.01/2006					
15	Divisional Forest Office, Mongar, Department of Forests and Park Services, Ministry of Energy and Natural Resources	Ministry	LC	FA	P2	B3
16	Regional Pig & Poultry Breeding Centre, Lingmethang, Mongar	Ministry	LC	FA	P2	C3
17	Regional Agriculture and Marketing Co-operatives, Mongar	Ministry	LC	FA	P2	C2
18	Eastern Regional Referral Hospital, Mongar	Ministry	LC	FA	P2	B2
10	Regional Office of Industry, Commerce and Employment, Mongar, Ministry of Industry, Commerce and Employment	Ministry	LC	FA	P2	C2
20	Regional Office, Lingmethang, Department of Surface Transport, Ministry of Infrastructure and Transport	Ministry	LC	FA	P1	A2

Sl. No.	Name of Agencies	Agency Type	Account Type	Audit Type	Priority	Category
21	Regional Revenue and Customs Office, Mongar, Department of Revenue and Customs, Ministry of Finance	Ministry	LC	FA	P1	B3
22	Royal Court of Justice, Mongar	Judiciary	LC	FA	P2	C2
23	Royal Court of Justice, Werringla	Judiciary	LC	FA	P2	C2
24	Regional Office, Mongar, Bhutan, Construction and Transport Authority, Ministry of Infrastructure and Transport, including Base offices in Lhuentse, Trashiyangtse and Trashigang	Ministry	LC	FA	P2	B3
25	Dzongkhag Administration, Lhuentse	Dzongkhag	LC	FA	P1	A1
	<i>Gangzur Gewog Administration, Lhuentse</i>	Gewog				
	<i>Jarey Gewog Administration, Lhuentse</i>					
	<i>Khoma Gewog Administration, Lhuentse</i>					
	<i>Kurtoed Gewog Administration, Lhuentse</i>					
	<i>Maedtsbo Gewog Administration, Lhuentse</i>					
	<i>Maenbi Gewog Administration, Lhuentse</i>					
	<i>Minjey Gewog Administration, Lhuentse</i>					
	<i>Tsenkhar Gewog Administration, Lhuentse</i>					
26	Dzongkhag Court, Lhuentse	Judiciary	LC	FA	P2	C2
27	Tangsibji Hydropower Plant, Trongsa (The O&M has been moved to Basachu, Wangdue from Sep 2024), which falls under OAAG, Tsirang	Corporation	Others	CA	P1	B3
28	Kurichu Hydropower Plant, Gyelpozhing, Mongar	Corporation	Others	CA	P1	B3
29	Natural Resources Development Corporation Limited, Zhongar, Mongar	Corporation	CD	FA	P2	B3
30	Electricity Services Division, Mongar, Bhutan Power Corporation Limited	Corporation	Others	CA	P2	C1
31	Electricity Services Division, Bumthang, Bhutan Power Corporation Limited	Corporation	Others	CA	P2	C1
32	Electricity Services Division, Lhuentse, Bhutan Power Corporation Limited	Corporation	Others	CA	P2	C1
33	Electricity Services Division, Trongsa, Bhutan Power Corporation Limited	Corporation	Others	CA	P2	C1
34	Electricity Service Division, Zhemgang, Bhutan Power Corporation Limited	Corporation	Others	CA	P2	C2
35	Natural Resources Development Corporation Limited, Jakar, Bumthang, including Gelephu Branch Office	Corporation	Others	CA	P2	B3
36	Royal Bhutan Police, Division VII, Trongsa	Ministry	LC	FA	P2	C1

Sl. No.	Name of Agencies	Agency Type	Account Type	Audit Type	Priority	Category
37	Royal Bhutan Police, Division X, Mongar	Ministry	LC	FA	P2	C1
38	Royal Bhutan Police, Division XIII, Bumthang	Ministry	LC	FA	P2	C1
39	Dzongkhag Administration, Zhemgang	Dzongkhag	LC	FA	P1	A1
	<i>Bardo Gewog Administration, Zhemgang</i>	Gewog				
	<i>Bjoka Gewog Administration, Zhemgang</i>					
	<i>Goshing Gewog Administration, Zhemgang</i>					
	<i>Nangkor Gewog Administration, Zhemgang</i>					
	<i>Ngangla Gewog Administration, Zhemgang</i>					
	<i>Phangkehar Gewog Administration, Zhemgang</i>					
	<i>Shingkehar Gewog Administration, Zhemgang</i>					
	<i>Trong Gewog Administration, Zhemgang</i>					
	<i>Drungkebag Administration, Panbang</i>					
40	Divisional Forest Office, Zhemgang, Department of Forests and Park Services, Ministry of Energy and Natural Resources	Ministry	LC	FA	P2	B3
41	Regional Office, Tingtibi, Department of Surface Transport, Ministry of Infrastructure and Transport	Ministry	LC	FA	P1	A2
42	Drungkhag Court, Panbang	Judiciary	LC	FA	P2	C2
43	Dzongkhag Court, Zhemgang	Judiciary	LC	FA	P2	C2
44	Mangdechhu Hydropower Plant	Corporation	Others	CA	P1	B3
45	Native Poultry and Heifer Breeding Centre, Sertsam, Lhuentse	Ministry	LC	FA	P2	C2
46	Rural Development Training Centre, Zhemgang	Ministry	LC	FA	P2	C1
47	Cluster Finance Services, Bumthang	Ministry	LC	FA	P1	C3
48	Agricultural Research & Development Centre, Wengkhaz	Ministry	LC	FA	P1	C3
49	Bongdeyma Gyalsung Academy	Autonomous	LC	FA	P1	C1
50	National Livestock Centre	Ministry	LC	FA	P1	C3
51	Burgangchhu Hydropower Project, Buli, Zhemgang	Corporation	Others	CA	P1	B1
52	Yungichhu Hydropower Project, Lhuentse	Corporation	Others	CA	P1	B1

Sl. No.	Name of Agencies	Agency Type	Account Type	Audit Type	Priority	Category
53	Kuri-Gongri Hydropower Plant	Corporation	Others	CA	P1	B1
54	Trongsa Hospital	Ministry	LC	FA	P1	C1
55	Bumthang Hospital	Ministry	LC	FA	P1	C1
56	Zhemgang Hospital	Ministry	LC	FA	P1	C1
57	Lhuentse Hospital	Ministry	LC	FA	P1	C1

Category	A1	A2	A3	B1	B2	B3	C1	C2	C3	TOTAL
	8	3	0	3	1	10	16	12	4	57
Priority	P1	P2								
	27	30								57
Audit Type	FA	CA	PA							
	45	12	0							57

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

Sl. No.	Name of Agencies	Agency Type	Account Type	Audit Type	Priority	Category
1	Dzongkhag Administration, Chhukha	Dzongkhag	LC	FA	P1	A1
	<i>Samphelling Gewog Administration, Chbukha</i>	Gewog				
	<i>BjabchhoGewog Administration, Chbukha</i>					
	<i>Bongo Gewog Administration, Chbukha</i>					
	<i>Chapcha Gewog Administration, Chbukha</i>					
	<i>Darla Gewog Administration, Chbukha</i>					
	<i>Dungna Gewog Administration, Chbukha</i>					
	<i>Geling Gewog Administration, Chbukha</i>					
	<i>Getana Gewog Administration, Chbukha</i>					
	<i>Lokchina Gewog Administration, Chbukha</i>					
	<i>Matedkha Gewog Administration, Chbukha</i>					

Sl. No.	Name of Agencies	Agency Type	Account Type	Audit Type	Priority	Category
	Phuentsholing Gewog Administration, Chhukha					
	Drungkhag Administration, Phuentsholing	Drungkhag				
2	Dzongkhag Administration, Haa	Dzongkhag	LC	FA	P1	A1
	Bji Gewog Administration, Haa	Gewog				
	Katsbo Gewog Administration, Haa					
	Sangbay Gewog Administration, Haa					
	Sama Gewog Administration, Haa					
	Eusu Gewog Administration, Haa					
	Gakidling Gewog Administration, Haa					
	Drungkhag Administration, Sangbaykha Drungkhag	Drungkhag				
3	Dzongkhag Administration, Samtse	Dzongkhag	LC	FA	P1	A1
	Norgaygang Gewog Administration, Samtse	Gewog				
	Pemaling Gewog Administration, Samtse					
	Norboogang Gewog Administration, Samtse					
	Sang Ngag Chhoeling Gewog Administration, Samtse					
	Dophuchen Gewog Administration, Samtse					
	Doongtoed Gewog Administration, Samtse					
	Namgaychhoeling Gewog Administration, Samtse					
	Phuentshogpelri Gewog Administration, Samtse					
	Samtse Gewog Administration, Samtse					
	Tashichhoeling Gewog Administration, Samtse					
	Tading Gewog Administration, Samtse					
	Tendruk Gewog Administration, Samtse					
	Ugyentse Gewog Administration, Samtse					
	Yoeseltse Gewog Administration, Samtse					
	DenChbukha Gewog Administration, Samtse					
	Drungkhag Administration, Tashichhoeling	Drungkhag				

Sl. No.	Name of Agencies	Agency Type	Account Type	Audit Type	Priority	Category
	<i>Drungkhag Administration, Dophuchen</i>					
4	Regional Revenue and Customs Office, Phuentsholing, Department of Revenue & Customs, Ministry of Finance	Ministry	LC	FA	P2	B1
5	Regional Revenue and Customs Office, Samtse, including check posts at Samtse, Gomtu, Bindu, and Jitti, Department of Revenue & Customs, Ministry of Finance	Ministry	LC	FA	P2	B3
6	Regional Office Phuentsholing, Department of Surface Transport	Ministry	LC	FA	P1	A1
7	Thromde, Phuentsholing, including CD account, Revenue & Education Subsidy	Thromdes	LC	FA	P1	A1
8	SASEC Transport, Trade Facilitation Logistic Project, Loan-3421-BHU (ADB funded) Implemented by the Regional Office, Department of Surface Transport, Phuentsholing	Ministry	PLC	FA	P1	C1
9	General Hospital Phuentsholing, National Medical Services	Ministry	LC	FA	P2	C2
10	Medical Store Distribution Division NMS, Phuentsholing	Ministry	LC	FA	P2	C1
11	Regional Office of Industry, Commerce and Employment, Phuentsholing, Ministry of Industry, Commerce and Employment	Ministry	LC	FA	P2	C2
12	Divisional Forest Office, Gedu, including Range Offices at Phuentsholing, Gedu & Tshimasham, Department of Forest and Park Services, Ministry of Energy & Natural Resources	Ministry	LC	FA	P2	B2
13	Regional Offices Phuentsholing MoAL (Regional Veterinary Laboratory & Livestock Central Store)	Ministry	LC	FA	P2	B2
14	Divisional Forest Office, Samtse, including Range Offices at Samtse, Dophuchen & Tashichholing, Department of Forest and Park Services, Ministry of Energy & Natural Resources	Ministry	LC	FA	P2	B2
15	Central Stores Unit, Phuentsholing, Ministry of Infrastructure and Transport	Ministry	LC	FA	P2	B3
16	Calf Rearing Centre Wangkha, Chhukha	Ministry	LC	FA	P2	C2
17	Regional Immigration Office, Phuentsholing, Department of Immigration, Ministry of Home Affairs	Ministry	LC	FA	P2	B3
18	Regional Immigration Office, Samtse, Department of Immigration, Ministry of Home Affairs	Ministry	LC	FA	P2	B3
19	College of Science and Technology, Rinchending, Phuentsholing, Royal University of Bhutan	Autonomous	LC & CD	FA	P1	B3

Sl. No.	Name of Agencies	Agency Type	Account Type	Audit Type	Priority	Category
20	Gedu College of Business Studies, Royal University of Bhutan	Autonomous	LC	FA	P2	B3
21	Samtse College of Education, Royal University of Bhutan	Autonomous	LC & CD	FA	P2	B3
22	Drungkhag Court, Phuentsholing	Judiciary	LC	FA	P2	C2
23	Drungkhag Court, Tashichhoeling	Judiciary	LC	FA	P2	C2
24	Drungkhag Court, Dophuchen	Judiciary	LC	FA	P2	C2
25	Dzongkhag Court, Chhukha	Judiciary	LC	FA	P2	C1
26	Dzongkhag Court, Samtse	Judiciary	LC	FA	P2	C2
27	Dzongkhag Court, Haa	Judiciary	LC	FA	P2	C2
28	Drungkhag Court, Sombaykha, Haa	Judiciary	LC	FA	P1	C1
29	Bhutan Automation & Engineering Limited, Chhukha	Corporation	Others	CA	P1	B3
30	Electricity Service Division, Phuentsholing, Bhutan Power Corporation Limited	Corporation	Others	CA	P2	B3
31	Electricity Service Division, Bhutan Power Corporation Limited, Samtse	Corporation	Others	CA	P2	C1
32	Electricity Service Division, Haa, Bhutan Power Corporation Limited	Corporation	Others	CA	P2	C1
33	Transmission Operation and Maintenance Section, Phuentsholing, Bhutan Power Corporation Limited	Corporation	Others	CA	P2	C1
34	Central Stores Division, Phuentsholing, Bhutan Power Corporation Limited	Corporation	Others	CA	P2	C1
35	Construction Project Office, Phuentsholing, Bhutan Power Corporation Limited	Corporation	Others	CA	P2	C1
36	Construction Project Office/Gyalsung Project Office, Bhutan Power Corporation Limited, Jamtsholing	Corporation	Others	CA	P2	C1
37	Material Management Section, Phuentsholing, Druk Green Power Corporation Limited	Corporation	Others	CA	P2	C1
38	Tala Hydro Power Plant, including Hydro Power Research and Development Centre	Corporation	Others	CA	P1	A2
39	Chhukha Hydropower Plant, Chhukha	Corporation	Others	CA	P1	A3
40	Food Corporation of Bhutan Limited, Phuentsholing, including Regional Offices at Phuentsholing, Gelephu & Samdrup Jongkhar; Central Warehouse, Regional & District Warehouses, Auction Yards and Retail Outlets	Corporation	Others	CA	P1	A1
41	Penden Cement Authority Limited, Pendenling, Gomtu, including Depot at Phuentsholing	Corporation	Others	CA	P1	A1
42	Bhutan Board Products Limited, Phuentsholing, including Tala Factory and Showroom at Thimphu	Corporation	Others	CA	P1	A2

Sl. No.	Name of Agencies	Agency Type	Account Type	Audit Type	Priority	Category
43	Samtse Distillery, Army Welfare Project, including Bonded Warehouse and Cardboard Box Unit	Corporation	Others	CA	P1	B3
44	State Mining Corporation Limited, Samtse	Corporation	Others	CA	P2	B3
45	Bhutan Lottery Limited, Phuentsholing	Corporation	Others	CA	P2	C1
46	Natural Resource Development Corporation Limited, Regional Office, Phuentsholing, including unit offices at Gedu & Samtse	Corporation	Others	CA	P2	B3
47	Royal Bhutan Police, Division III, Phuentsholing	Ministry	LC	FA	P2	C1
48	Royal Bhutan Police, Division IV, Samtse	Ministry	LC	FA	P2	C1
49	Special Reserve Police Force (SRPF), Royal Bhutan Police, Tashi Gatshel, Chhukha	Ministry	LC	FA	P2	C1
50	Explosive Management Division: Expenditure Management (RBP), Phuentsholing	Ministry	LC	FA	P1	C1
51	Jigme Khesar Strict Nature Reserve, Haa, Department of Forest and Park Services, Ministry of Energy & Natural Resources	Ministry	LC	FA	P2	C1
52	Cold Water Fish Culture Centre, Haa	Ministry	LC	FA	P2	C1
53	Regional Office, Phuentsholing, including Base Offices at Gedu, Tsimasham and Samtse, Bhutan Construction and Transport Authority, Ministry of Infrastructure & Transport	Ministry	LC	FA	P2	B1
54	Cluster Finance Services, Phuentsholing	Ministry	LC	FA	P2	C2
55	Suchhu Hydropower Project, Shaba, Sangbaykha Gewog, Haa	Corporation	Others	CA	P1	B1
56	Jamtsholing Gyalsung Academy	Autonomous	LC	FA	P1	C1
57	Druk Bindu I&II	Corporation	Others	CA	P1	B2
58	Civil Engineering Laboratory Development to Assess Pollution, associated with Automobile Waste - CST	Project	CD	FA	P1	C3
59	Haa Hospital	Ministry	LC	FA	P1	C1
60	Samtse Hospital	Ministry	LC	FA	P1	C1
61	Chhukha Hospital	Ministry	LC	FA	P1	C1

Category	A1	A2	A3	B1	B2	B3	C1	C2	C3	TOTAL
	7	2	1	3	4	12	22	9	1	61
Priority	P1	P2								

	23	38		61
Audit Type	FA	CA	PA	
	41	20	0	61

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

Sl. No.	Name of Agencies	Agency Type	Account Type	Audit Type	Priority	Category	
1	Dzongkhag Administration, Trashigang	Dzongkhag	LC	FA	P1	A1	
	Bartsbam Gewog Administration, Trashigang	Gewog					
	Bidung Gewog Administration, Trashigang						
	Kanglung Gewog Administration, Trashigang						
	Kangpara Gewog Administration, Trashigang						
	Merak Gewog Administration, Trashigang						
	Khaling Gewog Administration, Trashigang						
	Phongmey Gewog Administration, Trashigang						
	Radi Gewog Administration, Trashigang						
	Lumang Gewog Administration, Trashigang						
	Sakteng Gewog Administration, Trashigang						
	Samkhar Gewog Administration, Trashigang						
	Thrimshing Gewog Administration, Trashigang						
	Shongphu Gewog Administration, Trashigang						
	Udzorong Gewog Administration, Trashigang						
	Yangneer Gewog Administration, Trashigang						
	Drungkhag Administration, Sakteng, Trashigang						Drungkhag
	Drungkhag Administration Thrimshing, Trashigang						
	Drungkhag Administration Wamrong, Trashigang						
2	Regional Office, Trashigang, Department of Surface Transport, Ministry of Infrastructure and Transport	Ministry	LC	FA	P1	A2	
3	Regional Offices, Trashigang, Ministry of Energy and Natural Resources	Ministry	LC	FA	P2	A3	

Sl. No.	Name of Agencies	Agency Type	Account Type	Audit Type	Priority	Category
	Divisional Forest Office, Trashigang					
	Sakteng Wildlife Sanctuary, Phongmey, Trashigang					
4	Dzongkhag Court, Trashigang	Judiciary	LC	FA	P2	C2
5	Drungkhag Court, Wamrong	Judiciary	LC	FA	P2	C2
6	Drungkhag Court, Thrimshing	Judiciary	LC	FA	P2	C2
7	Drungkhag Court, Sakteng	Judiciary	LC	FA	P2	C2
8	Kouphuku International Dairy Corporation, Chenari, Trashigang	Corporation	Others	CA	P2	C1
9	Electricity Services Division, Trashigang, Bhutan Power Corporation Limited	Corporation	Others	CA	P2	C1
10	Sherubtse College, Kanglung, Royal University of Bhutan	Autonomous	LC & CD	FA	P2	B2
11	Royal Bhutan Police, Division IX Trashigang	Ministry	LC	FA	P2	C1
12	National Handloom Development Centre, Khaling, Trashigang	NGO	Others	CA	P2	C2
13	Regional Offices, Trashigang, Ministry of Agriculture and Livestock	Ministry	LC	FA	P2	B2
	Centre for Nublang Conservation and Development, Tashiyangphu, Trashigang					
	Regional Livestock Development Centre, Kanglung, Trashigang					
15	Technical Training Institute, Rangjung, Trashigang, Department of Workforce Planning and Skills Development, Ministry of Education and Skills Development	Ministry	LC	FA	P2	C2
16	Dzongkhag Administration, Pemagatshel	Dzongkhag	LC	FA	P1	A1
	Chimong Gewog Administration, Pemagatsbel	Gewog				
	Chokorling Gewog Administration, Pemagatsbel					
	Chongshing Gewog Administration, Pemagatsbel					
	Decheling Gewog Administration, Pemagatsbel					
	Dungmin Gewog Administration, Pemagatsbel					
	Khar Gewog Administration, Pemagatsbel					
	Norbugang Gewog Administration, Pemagatsbel					
	Shumer Gewog Administration, Pemagatsbel					
	Yurung Gewog Administration, Pemagatsbel					
	Nanong Gewog Administration, Pemagatsbel					

Sl. No.	Name of Agencies	Agency Type	Account Type	Audit Type	Priority	Category
	Zobel Gewog Administration, Pemagatsbel					
	Drungkhag Administration, Nganglam, Pemagatsbel	Drungkhag				
17	Divisional Forest Office, Pemagatshel, Department of Forests and Park Services, Ministry of Energy and Natural Resources	Ministry	LC	FA	P2	B3
18	Dzongkhag Court, Pemagatshel	Judiciary	LC	FA	P2	C2
19	Drungkhag Court, Nganglam	Judiciary	LC	FA	P2	C2
20	Dungsam Cement Corporation Limited, Nganglam	Corporation	Others	CA	P1	A1
21	Dungsam Polymer Limited, Nganglam	Corporation	Others	CA	P2	B3
22	Electricity Services Division, Pemagatshel, Bhutan Power Corporation Limited	Corporation	Others	CA	P2	C1
23	Dzongkhag Administration, Samdrup Jongkhar	Dzongkhag	LC	FA	P1	A1
	Langchenphug Gewog Administration, Samdrup Jongkhar	Gewog				
	Dewathang Gewog Administration, Samdrup Jongkhar					
	Gomdar Gewog Administration, Samdrup Jongkhar					
	Lauri Gewog Administration, Samdrup Jongkhar					
	Martshalla Gewog Administration, Samdrup Jongkhar					
	Orong Gewog Administration, Samdrup Jongkhar					
	Pemathang Gewog Administration, Samdrup Jongkhar					
	Phuentshogthan Gewog Administration, Samdrup Jongkhar					
	Samrang Gewog Administration, Samdrup Jongkhar					
	Serthig Gewog Administration, Samdrup Jongkhar					
	Wangphu Gewog Administration, Samdrup Jongkhar					
	Drungkhag Administration Jomotsangkha					
	Drungkhag Administration Samdrupcholing, Samdrup Jongkhar					
24	Regional Office, Bhutan Construction and Transport Authority, Samdrup Jongkhar, including Nganglam and Pemagatshel Base Offices	Ministry	LC	FA	P2	B2
25	Regional Revenue and Customs Office, Samdrup Jongkhar, Department of Revenue and Customs, Ministry of Finance	Ministry	LC	FA	P2	B3

Sl. No.	Name of Agencies	Agency Type	Account Type	Audit Type	Priority	Category
26	Regional Immigration Office, Samdrup Jongkhar, Department of Immigration, Ministry of Home Affairs	Ministry	LC	FA	P2	B3
27	Regional Office, Samdrup Jongkhar, Department of Surface Transport, Ministry of Infrastructure and Transport	Ministry	LC	FA	P2	A2
28	Mithun Breeding Farm, Arong, Department of Livestock, Ministry of Agriculture and Livestock	Ministry	LC	FA	P2	C2
29	Regional Fish Seed Production Centre, Samdrup Jongkhar	Ministry	LC	FA	P2	C2
30	Regional Office of Industry, Commerce and Employment, Samdrup Jongkhar, Ministry of Industry, Commerce and Employment	Ministry	LC	FA	P2	C2
31	Thromde, Samdrup Jongkhar	Autonomous	LC & CD	FA	P1	A1
32	Divisional Forest Office, Samdrup Jongkhar, Department of Forests and Park Services, Ministry of Energy and Natural Resources	Ministry	LC	FA	P2	B2
33	Dzongkhag Court, Samdrup Jongkhar	Judiciary	LC	FA	P2	C2
34	Drungkhag Court, Jomotshangkha	Judiciary	LC	FA	P2	C2
35	Drungkhag Court, Samdrup Choling	Judiciary	LC	FA	P2	C2
36	Jomotshangkha Wildlife Sanctuary, Samdrup Jongkhar, Department of Forests and Park Services, Ministry of Energy and Natural Resources	Ministry	LC	FA	P2	C1
37	Electricity Services Division, Samdrup Jongkhar, Bhutan Power Corporation Limited	Corporation	Others	CA	P2	C1
38	Transmission Operation and Maintenance Division, Deothang, Bhutan Power Corporation Limited	Corporation	Others	CA	P2	C1
39	Jigme Namgyel Engineering College, Deothang, Royal University of Bhutan	Autonomous	LC & CD	FA	P2	B3
40	Royal Bhutan Police, Division VIII, Samdrup Jongkhar, including Royal Bhutan Police, Pemagatshel	Ministry	LC	FA	P2	C1
41	Azista Bhutan Healthcare Limited, Motanga Industrial Park, Druk Holding and Investments Limited, Samdrup Jongkhar	Corporation	Others	CA	P1	B2
42	Dzongkhag Administration, Trashiyangtse	Dzongkhag	LC	FA	P1	A1
	Boomdeling Gewog Administration, Trashiyangtse	Gewog				
	Yalang Gewog Administration, Trashiyangtse					
	Yangtse Gewog Administration, Trashiyangtse					

Sl. No.	Name of Agencies	Agency Type	Account Type	Audit Type	Priority	Category
	<i>Jamkhar Gewog Administration, Trashiyangtse</i>					
	<i>Ramjar Geog Administration, Trashiyangtse</i>					
	<i>Toedtsbo Gewog Administration, Trashiyangtse</i>					
	<i>Tomizhangsa Gewog Administration, Trashiyangtse</i>					
	<i>Khamdang Gewog Administration, Trashiyangtse</i>					
43	Bumdeling Wildlife Sanctuary, Trashiyangtse, Department of Forests and Park Services, Ministry of Energy and Natural Resources	Ministry	LC	FA	P2	C1
44	College of Zorig Chusum, Trashiyangtse, Department of Workforce Planning and Skills Development, Ministry of Education and Skills Development	Ministry	LC & CD	FA	P2	B3
45	Dzongkhag Court, Trashiyangtse	Judiciary	LC	FA	P2	C2
46	Electricity Services Division, Trashiyangtse, Bhutan Power Corporation Limited	Corporation	Others	CA	P2	C1
47	Royal Bhutan Police, Division XIV, Trashiyangtse	Ministry	LC	FA	P2	C1
48	Kholongchu Hydro Energy Limited, Doksum, Trashiyangtse	Corporation	Others	CA	P1	A3
49	Rigsum Goenpa Restoration Project, Trashiyangtse, Department of Culture and Dzongkha Development, Ministry of Home Affairs - 215.01/2001	Ministry	PLC	FA	P2	B1
50	Establishment of permanent biodiversity monitoring plot for education and conservation studies at Khaling - Kharungla, Trashigang	Autonomous	PLC	FA	P1	C2
51	Pemathang Gyalsung Academy	Autonomous	LC	FA	P1	C1
51	Deothang Hospital	Ministry	LC	FA	P1	C1
52	Trashigang Hospital, including BHU	Ministry	LC	FA	P1	C1
53	Trashiyangtse Hospital, including BHU	Ministry	LC	FA	P1	C1
54	Pemagatshel Hospital in including BHU	Ministry	LC	FA	P1	C1
55	Samdrup Jongkhar Hospital, including BHU	Ministry	LC	FA	P1	C1

Category	A1	A2	A3	B1	B2	B3	C1	C2	C3	TOTAL
	6	2	2	1	5	6	17	16	0	55
Priority	P1	P2								

	16	39		55
Audit Type	FA	CA	PA	
	44	11	0	55

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

Sl. No.	Name of Agencies	Agency Type	Account Type	Audit Type	Priority	Category
1	Dzongkhag Administration, Tsirang	Dzongkhag	LC	FA	P1	A1
	Barshong Gewog Administration, Tsirang	Gewog				
	Patshaling Gewog Administration, Tsirang					
	Dunglagang Gewog Administration, Tsirang					
	Gosaling Gewog Administration, Tsirang					
	Kikhorthang Gewog Administration, Tsirang					
	Mendrelgang Gewog Administration, Tsirang					
	Sergithang Gewog Administration, Tsirang					
	Phuntenchu Gewog Administration, Tsirang					
	Rangthangling Gewog Administration, Tsirang					
	Shemjong Gewog Administration, Tsirang					
	Tsirangtoe Gewog Administration, Tsirang					
	Tsholingkhar Gewog Administration, Tsirang					
2	Dzongkhag Court, Tsirang	Judiciary	LC	FA	P2	C2
3	Divisional Forest Office, Tsirang, Department of Forests and Park Services, Ministry of Energy and Natural Resources	Ministry	LC	FA	P2	B3
4	Electricity Services Division, Tsirang, Bhutan Power Corporation Limited	Corporation	Others	CA	P2	C1
5	Transmission Operation and Maintenance Division, Tsirang, Bhutan Power Corporation Limited	Corporation	Others	CA	P2	C1
6	Royal Bhutan Police, Division VI, Tsirang	Ministry	LC	FA	P1	C1

7	Tsirang Hospital	Ministry	LC	FA	P1	C1
8	Dzongkhag Administration, Punakha	Dzongkhag	LC	FA	P1	A1
	Barp Gewog Administration, Punakha	Gewog				
	Chhuboog Gewog Administration, Punakha					
	Dzomi Gewog Administration, Punakha					
	Geonshari Gewog Administration, Punakha					
	Guma Gewog Administration, Punakha					
	Lingmukha Gewog Administration, Punakha					
	Toedwang Gewog Administration, Punakha					
	Kabisa Gewog Administration, Punakha					
	Shelnga Bjemi Gewog Administration, Punakha					
	Talog Gewog Administration, Punakha					
	Toepaisa Gewog Administration, Punakha					
9	Divisional Forest Office, Wangdue, Department of Forests and Park Services, Ministry of Energy and Natural Resources (MoENR)	Ministry	LC	FA	P2	B3
10	Regional Office, Lobesa, Department of Surface Transport, Ministry of Infrastructure and Transport	Ministry	LC	FA	P1	A2
11	College of Natural Resources, Lobesa, Punakha, Royal University of Bhutan	Autonomous	LC	FA	P1	B3
12	Technical Training Institute, Khuruthang, Department of Workforce Planning and Skills Development, Ministry of Education and Skills Development	Ministry	LC	FA	P2	C1
13	Dzongkhag Court, Punakha	Judiciary	LC	FA	P2	C2
14	Electricity Services Division, Punakha, Bhutan Power Corporation Limited	Corporation	Others	CA	P2	C1
15	Royal Bhutan Police, Division II, Punakha	Ministry	LC	FA	P1	C1
16	Regional Engineering Cluster Office, Khuruthang	Ministry	LC	FA	P1	C3
17	Punakha Hospital	Ministry	LC	FA	P1	C1
18	Dzongkhag Administration, Wangdue Phodrang	Dzongkhag	LC	FA	P1	A1

	Athang Gewog Administration, Wangdue Phodrang	Gewog				
	Bjednag Gewog Administration, Wangdue Phodrang					
	Darkar Gewog Administration, Wangdue Phodrang					
	Dangchhu Gewog Administration, Wangdue Phodrang					
	Gangteng Gewog Administration, Wangdue Phodrang					
	Gase Tshogongm Gewog Administration, Wangdue Phodrang					
	Gase Tshowogm Gewog Administration, Wangdue Phodrang					
	Kazhi Gewog Administration, Wangdue Phodrang					
	Nahi Gewog Administration, Wangdue Phodrang					
	Nyishog Gewog Administration, Wangdue Phodrang					
	Phangyuel Gewog Administration, Wangdue Phodrang					
	Phobji Gewog Administration, Wangdue Phodrang					
	Ruebisa Gewog Administration, Wangdue Phodrang					
	Saephog Gewog Administration, Wangdue Phodrang					
	Thedtsho Gewog Administration, Wangdue Phodrang					
19	Agriculture Research Development Centre, Bajothang, Wangdue Phodrang, including the National Highland Development Centre	Ministry	LC	FA	P2	B2
20	Technical Training Institute, Samthang, Wangdue Phodrang, Department of Workforce Planning and Skills Development, Ministry of Education and Skills Development	Ministry	LC	FA	P2	C1
21	Dzongkhag Court, Wangdue Phodrang	Judiciary	LC	FA	P2	C2
22	Basochu Hydro Power Plant, Rurichu, Wangdue Phodrang	Corporation	Others	CA	P2	B3
23	Electricity Services Division, Wangdue Phodrang, Bhutan Power Corporation Limited	Corporation	Others	CA	P2	C1
24	Natural Resources Development Corporation Limited, Wangdue Phodrang	Corporation	Others	CA	P2	B3
25	Royal Bhutan Police, Division XII, Wangdue Phodrang	Ministry	LC	FA	P1	C1
26	Wangdue Hospital	Ministry	LC	FA	P1	C1
27	Dzongkhag Administration, Sarpang	Dzongkhag	LC	FA	P1	A1

	Gakidling Gewog Administration, Sarpang	Gewog				
	Chhuzaggang Gewog Administration, Sarpang					
	Dekidling Gewog Administration, Sarpang					
	Taraythang Gewog Administration, Sarpang					
	Gelephu Gewog Administration, Sarpang					
	Samtenling Gewog Administration, Sarpang					
	Jigme Chhoeling Gewog Administration, Sarpang					
	Shompangkha Gewog Administration, Sarpang					
	Seng-Gey Gewog Administration, Sarpang					
	Serzhong Gewog Administration, Sarpang					
	Umling Gewog Administration, Sarpang					
	Chhudzom Gewog Administration, Sarpang					
	Drungkhag Administration, Umling, Sarpang	Drungkhag				
28	Regional Immigration Office, Gelephu, Department of Immigration, Ministry of Home Affairs	Ministry	LC	FA	P2	B3
29	Regional Office, Sarpang, Ministry of Energy and Natural Resources	Ministry	LC	FA	P1	A3
	Divisional Forest Office, Sarpang, including Ensuring Tiger Protection beyond Protected Areas, funded by WWF, Bhutan Department of Forests and Park Services, Ministry of Energy and Natural Resources					
	Phibsoo Wildlife Sanctuary, Singye, Sarpang, Department of Forests and Park Services, Ministry of Energy and Natural Resources					
30	Central Regional Referral Hospital, Gelephu	Ministry	LC	FA	P2	B2
31	Regional Office, Gelephu, Bhutan Construction & Transport Authority, Ministry of Infrastructure and Transport, including Base Offices in Bumthang, Dagana, Sarpang, Trongsa, Tsirang and Zhemgang	Ministry	LC	FA	P2	B1
32	National Poultry Research and Development Centre, Gakidling, Sarpang, Department of Livestock, Ministry of Agriculture and Livestock	Ministry	LC	FA	P2	C1
33	Thromde, Gelephu	Autonomous	LC	FA	P1	A1

34	Regional Revenue and Customs Office, Gelephu, Department of Revenue and Customs, Ministry of Finance	Ministry	LC	FA	P1	B2
35	Sarpang Dzong Construction Project, Sarpang	Ministry	PLC	FA	P1	B3
36	Vector Borne Disease Control Program, Gelephu, Department of Public Health, Ministry of Health	Ministry	LC	FA	P1	B3
37	Acceleration towards achieving zero indigenous Malaria in Bhutan, Gelephu, GFATM Project, Sarpang Department of Public Health, Ministry of Health	Ministry	PLC	FA	P1	C2
38	Vector Borne Disease Control Program, GoI-PTA, FIC 4723, Sarpang, Department of Public Health, Ministry of Health	Ministry	PLC	FA	P1	C2
39	Royal Manas National Park, Gelephu, Department of Forests and Park Services, Ministry of Energy and Natural Resources	Ministry	LC	FA	P1	B3
40	Regional Office, Sarpang, Department of Surface Transport, Ministry of Infrastructure and Transport	Ministry	LC	FA	P1	A2
41	Regional Office of Industry, Commerce and Employment, Gelephu, Ministry of Industry, Commerce and Employment	Ministry	LC	FA	P2	C2
42	Regional Offices Gelephu, Ministry of Agriculture and Livestock	Ministry	LC	FA	P1	A1
	National Piggery Development Centre, Gelephu, DoL, Ministry of Agriculture and Livestock					
	Regional Veterinary Hospital & Epidemiology Centre					
	Agriculture Research Development Centre, Samtenling, Gelephu					
	Regional Agriculture Marketing Cooperative Office, Gelephu, Department of Agricultural Marketing & Cooperatives, Ministry of Agriculture and Livestock					
	National Research & Development Centre for Aquaculture, Gelephu, Ministry of Agriculture and Livestock					
43	Jigme Wangchuk Power Training Institute (Dekiling), Sarpang Department of Workforce Planning and Skills Development, Ministry of Education and Skills Development	Ministry	LC	FA	P2	C1
44	Dzongkhag Court, Sarpang	Judiciary	LC	FA	P2	C2

45	Drungkhag Court, Gelephu	Judiciary	LC	FA	P2	C2
46	Electricity Services Division, Gelephu, Bhutan Power Corporation Limited	Corporation	Others	CA	P2	C1
47	Transmission Operation and Maintenance Division, Gelephu, Bhutan Power Corporation Limited	Corporation	Others	CA	P2	C1
48	Regional Stores Division, Pelrithang, Sarpang, Bhutan Power Corporation Limited	Corporation	Others	CA	P2	C1
49	Construction Project Office, Taraythang and Pelrithang, Sarpang, Bhutan Power Corporation Limited	Corporation	Others	CA	P2	C1
50	Bhutan Hydropower Services Limited, Sarpang	Corporation	Others	CA	P2	B2
51	Corporate Office of Druk Hydro Energy Limited, Jigmeling, Dekiling, Sarpang	Corporation	Others	CA	P1	C1
52	Army Welfare Project, Head Office, Gelephu, Sarpang	Autonomous	CD	FA	P1	A1
	Army Welfare Project, Distillery, Gelephu, Sarpang					
	Bhutan Centennial Distillery, Bhur, Sarpang					
	Army Welfare Sawmill					
	Druk Phendey Silchu, Dekiling, Sarpang					
53	Royal Bhutan Police, Division V, Gelephu	Ministry	LC	FA	P1	C1
54	Police Training Institute, Royal Bhutan Police, Jigmeling, Sarpang	Ministry	LC	FA	P1	C1
55	Natural Resources Development Corporation Limited, Gelephu, Sarpang	Corporation	Others	CA	P2	B3
56	Cluster Finance Services, Gelephu	Ministry	LC	FA	P1	C3
57	Sarpang Hospital	Ministry	LC	FA	P1	C1
58	Dzongkhag Administration, Dagana	Dzongkhag	LC	FA	P1	A1
	Dorona Gewog Administration, Dagana	Gewog				
	Drujeygang Gewog Administration, Dagana					
	Gesarling Gewog Administration, Dagana					
	Gozhi Gewog Administration, Dagana					
	Karna Gewog Administration, Dagana					
	Karmaling Gewog Administration, Dagana					
	Khebisa Gewog Administration, Dagana					
	Lagyab Gewog Administration, Dagana					

	Lhamoizingkha Gewog Administration, Dagana	Drungkhag				
	Nichula Gewog Administration, Dagana					
	Tashiding Gewog Administration, Dagana					
	Tsangkha Gewog Administration, Dagana					
	Tsenda- Gang Gewog Administration, Dagana					
	Tseza Gewog Administration, Dagana					
	Drungkhag Administration, Lhamoizingkha					
59	Divisional Forest Office, Dagapela, Dagana, Department of Forests and Park Services, Ministry of Energy and Natural Resources	Ministry	LC	FA	P2	B3
60	ORIO Project, Dagapela, Department of Surface Transport, Ministry of Infrastructure and Transport	Ministry	PLC	FA	P1	C2
61	Dzongkhag Court, Dagana	Judiciary	LC	FA	P2	C2
62	Drungkhag Court, Lhamoizingkha	Judiciary	LC	FA	P2	C2
63	Electricity Services Division, Dagapela, Dagana, Bhutan Power Corporation Limited	Corporation	Others	CA	P2	C1
64	Dagachu Hydro Power Corporation, Dagapela, Dagana	Corporation	Others	CA	P2	B3
65	Dagapela Hospital	Ministry	LC	FA	P1	C1
66	Khotokha Gyalsung Academy	Autonomous	LC	FA	P1	C1
67	Building Resilient Commercial Smallholder Agriculture, Ministry of Agriculture and Livestock	Ministry	PLC	FA	P2	C1
68	Integrating Sustainable Infrastructure for Enhanced Ranger Efficiency: A Pathway to Biodiversity in Phibsoo Wildlife Sanctuary, Bhutan	Project	PLC	FA	P1	C3
69	Optimising Agriculture through Solar Lift Irrigation at the Community of Bali Chiwog, Punakha Dzongkhag	Ministry	PLC	FA	P1	C3

Category	A1	A2	A3	B1	B2	B3	C1	C2	C3	TOTAL
	8	2	1	1	4	12	26	11	4	69
Priority	P1	P2								
	35	34								69

Audit Type	FA	CA	PA
	54	15	0

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Centralized Audits

Sl. No.	Name of Agency	Agency Group	Account Type	Audit Type
EMBASSIES, CONSULATE OFFICES AND OTHERS				
1	Royal Bhutanese Embassy, Bangkok, Thailand	Ministries	LC	FA
2	Royal Bhutanese Embassy, Brussels, Belgium	Ministries	LC	FA
3	Royal Bhutanese Embassy, Dhaka, Bangladesh	Ministries	LC	FA
4	Royal Bhutanese Embassy, Kuwait	Ministries	LC	FA
5	Royal Bhutanese Embassy, New Delhi, India	Ministries	LC	FA
6	Royal Bhutan Embassy, Australia	Ministries	LC	FA
7	Permanent Mission of Bhutan, Geneva	Ministries	LC	FA
8	Permanent Mission of Bhutan, New York	Ministries	LC	FA
9	Royal Bhutan Consulate, Kolkata, India	Ministries	LC	FA
10	Royal Bhutan Consulate, Guwahati, India	Ministries		
11	Dorjiden Monastery, Gaya, Bihar	Autonomous	Others	FA
LIAISON OFFICES				
12	Revenue & Customs, Liaison Office Kolkata (SBA Account)	Ministries	Others	CA
13	Bhutan Board Products Limited, Phuentsholing, including regional offices in India	Corporations	Others	CA
14	State Trading Corporation of Bhutan Limited, Liaison Office, Kolkata and Bangladesh	Corporations	Others	CA
15	Bhutan Postal Corporation Limited, Liaison Office, Kolkata	Corporations	Others	CA
DRUKAIR STATION OFFICE				
16	Druk Air Station Office, Kolkata	Corporations	CD	CA
17	Druk Air Station Office, Delhi	Corporations	CD	CA
18	Druk Air Station Office, Bangkok	Corporations	CD	CA
19	Druk Air Station Office, Dhaka	Corporations	CD	CA
20	Druk Air Station Office, Kathmandu	Corporations	CD	CA
21	Druk Air Station Office, Bagdora	Corporations	CD	CA

Sl. No.	Name of Agency	Agency Group	Account Type	Audit Type
22	Druk Air Station Office, Guwahati	Corporations	CD	CA
23	Druk Air Station Office, Mumbai	Corporations	CD	CA
24	Druk Air Station Office, Singapore	Corporations	CD	CA

x. Statutory Audits

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

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

Sl. No.	Agency	Agency Group	Account Type	Audit Type
46	Druk Metallurgy Limited, Druk Holding and Investments Limited, Motanga Industrial Park, Samdrup Jongkhar	Corporation	CD	CA

xi. Agencies for Outsourced Audits

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

Sl. No.	Name of Agency	Agency Group	Account Type	Audit Type
29	Bhutan Media Foundation	CSO	Others	FA
30	Bhutan Cancer Society	CSO	Others	FA
31	Barnyard Bhutan Animal Rescue & Sanctuary	CSO	Others	FA
32	Bhutan Ecological Society	CSO	Others	FA
33	Bhutan Network for Empowering Women	CSO	Others	FA
34	Bhutan Stroke Foundation	CSO	Others	FA
35	Bhutan Toilet Organisation	CSO	Others	FA
36	Bumthang Health Association	CSO	Others	FA
37	Duedroi Rangwang Zhidey Tshogchung	CSO	Others	FA
38	Gyalyum Charitable Trust	CSO	Others	FA
39	Nazhoen Lamtoen	CSO	Others	FA
40	Organisation for Youth Empowerment	CSO	Others	FA
41	Pel Drukdraling Foundation	CSO	Others	FA
42	Phensem Parents Support Group, Bhutan	CSO	Others	FA
43	Association of Bhutanese Industries	CSO(MBO)	Others	FA
44	Guide Association of Bhutan (GAB)	CSO(MBO)	Others	FA
45	Bhutan Taxi Association	CSO(MBO)	Others	FA
46	Association of Bhutanese Tour Operators	CSO(MBO)	Others	FA
47	Centre for Research on Bhutanese Society (CRBS)	CSO(MBO)	Others	FA
48	Evaluation Association of Bhutan	CSO(MBO)		FA
49	Handicrafts Association of Bhutan	CSO(MBO)	Others	FA
50	Voluntary Artists' Studio of Thimphu-Bhutan (VAST)	CSO(MBO)	Others	FA
51	Journalists Association of Bhutan	CSO(MBO)	Others	FA
52	Film Association of Bhutan	CSO(MBO)	Others	FA
53	Hotel & Restaurant Association of Bhutan	CSO(MBO)	Others	FA
54	Journalists Association of Bhutan	CSO(MBO)	Others	FA
55	Tshokey Dorji Foundation	RO	Others	FA
56	Deer Park Thimphu	RO	Others	FA
57	Rangjung Foundation	RO	Others	FA

Sl. No.	Name of Agency	Agency Group	Account Type	Audit Type
58	Druk Nangpai Zhunu Tshogpa	RO	Others	FA
59	Druk Zhiday Moenlam Chhenpo	RO	Others	FA
60	Hindu Dharma Samudaya	RO	Others	FA
61	Pedma Jeyjug	RO	Others	FA
62	Ati Foundation	RO	Others	FA
63	Mahayana Nangchoe Foundation	RO	Others	FA
64	Druk Odiyana Foundation	RO	Others	FA
65	Jarungkhashore Foundation	RO	Others	FA
66	Dungyel Rangdroel Drubchen Lotak Thuentshog	RO	Others	FA
67	Ugyen Pedjung Sedi Dungdrup Tshogchung	RO	Others	FA
68	Karmadupdey Goenpi Chhodey	RO	Others	FA
69	Ton Chhos Khor	RO	Others	FA
70	Jamyang Khyenpa	RO	Others	FA
71	Doed-jom Terling Chhoehey	RO	Others	FA
72	Jamgoen Foundation	RO	Others	FA
73	Ngayab Pelri Foundation	RO	Others	FA
74	Pema Sambava Foundation	RO	Others	FA
75	Nga-jur Gomdey Chhodey	RO	Others	FA
76	Druk Ani Foundation	RO	Others	FA
77	Deyling Terserling Chhodey	RO	Others	FA
78	Ugyen Gatshel Chhodey	RO	Others	FA
79	Phak-chok Samdrup Choling Chhoetshok	RO	Others	FA
80	Dolma Yoezer Khachabling Chhoetshok	RO	Others	FA
81	Chhoethuen Nyangpi Zhabtoy Chhoetshok	RO	Others	FA
82	Thukten Sanga Tenpiling Chhoetshok	RO	Others	FA
83	Tashi Chholing Gomdey	RO	Others	FA
84	Lhuendrup Chholing Chhoetshok	RO	Others	FA
85	Ugyen Samdrup Chhoeling Chhoetshok	RO	Others	FA
86	Phuntsho San-nga Chholing Chhoetshok	RO	Others	FA

Sl. No.	Name of Agency	Agency Group	Account Type	Audit Type
87	Tashi Choling Chhoetshok	RO	Others	FA
88	San-nga Chhoe Do-nga Tempeling Chhoetshok	RO	Others	FA
89	Pema Chhoeling Donga Tenpiling Gomdey	RO	Others	FA
90	Pedling Choeki Gatshel	RO	Others	FA
91	Dudjom Foundation	RO	Others	FA
92	Druk Ewam Foundation	RO	Others	FA
93	Kilaya Foundation	RO	Others	FA
94	Patshaling Jangchub Pelri Sangna Dorji Thek-pi Chhoetshog	RO	Others	FA
95	Drodel Sagna Choling Chhoetshog	RO	Others	FA
96	Pema Youetsel Chholing Chhoetshog	RO	Others	FA
97	Wongthik Dungker Chholing Chhoetshog	RO	Others	FA
98	Khamsum Namdroel Chhoetshog	RO	Others	FA
99	Namthee Tashi Chholing Chhoetshog	RO	Others	FA
100	Kuenzang Youetsel Choling Chhoetshog	RO	Others	FA
101	Kadak Ling Chhoetshog	RO	Others	FA
102	Sangnga Jinpi Chhoetshog	RO	Others	FA
103	Khew Chung Lo-tsa ling Chhoetshog	RO	Others	FA
104	Duedjom Terser Chhoetshog	RO	Others	FA
105	En-dum Chholing Chhoetshog	RO	Others	FA
106	Semchen Tshe-ther Tshokpa	RO	Others	FA
107	Ugyen Pema Zangdo Pelri Chhotetshog	RO	Others	FA
108	Dechencholing Chhoetshog	RO	Others	FA
109	Wam-goen Chhoetshog	RO	Others	FA
110	Pema Lingpa Foundation	RO	Others	FA
111	Nagur Pema Ringluk Foundation	RO	Others	FA
112	Kathog Yosel Samtenling Chhoetshok	RO	Others	FA
113	Ningma Foundation	RO	Others	FA
114	Thekchok Kuenzang Choling Chhoetshok	RO	Others	FA
115	Drodel Pemakara Terling Chhoetshok	RO	Others	FA

Sl. No.	Name of Agency	Agency Group	Account Type	Audit Type
116	Chiya Rashung Goendey Chhoetshok	RO	Others	FA
117	Samten Chhoozang-ling Chhoetshok	RO	Others	FA
118	Pema Choling Chhoetshok	RO	Others	FA
119	Sangchen Pema Gatshel Chhoetshok	RO	Others	FA
120	Phuntsho Chholing Chhoetshok	RO	Others	FA
121	Chhokhor Foundation	RO	Others	FA
122	Ugyen Chholing Chhoetshok	RO	Others	FA
123	Pangthang Samdrup Chholing Chhoetshok	RO	Others	FA
124	Samdrup Goen Chhoetshok	RO	Others	FA
125	Milarepa Foundation	RO	Others	FA
126	Ting-zin Drawa Chhoetshok	RO	Others	FA
127	Donga Kunzang Choeling Chhoetshok	RO	Others	FA
128	Ugyen Yoetselling Chhoetshok	RO	Others	FA
129	Rigzin Gatshel Chhoetshok	RO	Others	FA
130	Arya Tarey Foundation	RO	Others	FA
131	Shedrup Chholing Chhoetshok	RO	Others	FA
132	Thangtong Aami Deywa Foundation	RO	Others	FA
133	Sangay Mejurling Chhoetshok	RO	Others	FA
134	Drodel Donga Choling Chhoetshok	RO	Others	FA
135	Drodel Phendeyling Chhoetshok	RO	Others	FA
136	Pelrig Pema Choling Chhoetshok	RO	Others	FA
137	Jamyang Gyepailing Chhoetshok	RO	Others	FA
138	Shechen Chhoetshok	RO	Others	FA
139	Thonphu Goenpa Longchen Nyingthig Chhoetshok	RO	Others	FA
140	Zhabjee Foundation	RO	Others	FA
141	Samdrup Choeling Chhoetshok	RO	Others	FA
142	Ugyen Do-nga Choeling Chhoetshok	RO	Others	FA
143	Do-nga Tenpa Rabgayling Chhoetshok	RO	Others	FA
144	Ugyen Kunzang Thekchok Rabgayling Chhoetshok	RO	Others	FA

Sl. No.	Name of Agency	Agency Group	Account Type	Audit Type
145	Gakar Tashi Thonjaling Chhoetshok	RO	Others	FA
146	Rigde Maha Guru Chhoetshok	RO	Others	FA
147	Neyphug Foundation	RO	Others	FA
148	Dhorling Foundation	RO	Others	FA
149	Lauri Thekchok Shedrupling Chhoetshok	RO	Others	FA
150	Jiw Dha Dho Ling Foundation	RO	Others	FA
151	Karma Leksheyling Foundation	RO	Others	FA
152	Nangpai Chethuen Foundation	RO	Others	FA
153	Khahor Goenpa Chhoetshok	RO	Others	FA
154	Pal Lha Choeden Foundation	RO	Others	FA
155	Labsum Sangag Rabtenling Chhoetshok	RO	Others	FA
156	Druk Bazayana Foundation	RO	Others	FA
157	Druk Nyoki Foundation	RO	Others	FA
158	Khedrup Foundation	RO	Others	FA
159	Sangay Chholing Foundation	RO	Others	FA
160	Zabmo Zhijoed Choedyuel Juetzin Gatsheling Chhoedey	RO	Others	FA
161	Chhoedeypong Do-ngag Shedrup Gatshel Chhoeling Chhoetshok	RO	Others	FA
162	Druk Dana Foundation	RO	Others	FA
163	Jigten Wangchuk Tshogpa	RO	Others	FA
164	Druk Kirat Chhoetshok	RO	Others	FA
165	Pema Choeling Gayjor Centre	RO	Others	FA
166	Ugyen Sangdhag Wangchen Dori Chhoegar	RO	Others	FA
167	Dharma Dodey Foundation	RO	Others	FA
168	Jigmed Lingpa Foundation	RO	Others	FA
169	Yoedsal Mindriling Foundation	RO	Others	FA
170	Ani Cheten Zangmo Foundation	RO	Others	FA
171	Tsuengon Pema Yoebarling Foundation	RO	Others	FA
172	Do-Ngak Lotus Foundation	RO	Others	FA
173	Ngayab Pema Woling Foundation	RO	Others	FA

Sl. No.	Name of Agency	Agency Group	Account Type	Audit Type
174	Mani Foundation	RO	Others	FA
175	Nampar Nangzey Association	RO	Others	FA
176	Pemai Rangdang Foundation	RO	Others	FA
177	Druk Manav Chhoetshok	RO	Others	FA
178	Yudra Gatsheling Foundation	RO	Others	FA
179	Dungmin Phendey Chholing Foundation	RO	Others	FA
180	Sandrup Chhoiling Foundation	RO	Others	FA
181	Longchen Center	RO	Others	FA
182	Padma Jungney Foundation	RO	Others	FA
183	Do-ngag Yoesel Chhoeling Foundation	RO	Others	FA
184	Zhideyling Chhoetshog	RO	Others	FA
185	Samgu Drupai Foundation	RO	Others	FA
186	Bayul Kunzang Yoesel Chhoeling Foundation	RO	Others	FA
187	Do-ngag Choekhorling Foundation	RO	Others	FA
188	Terchen Dorji Lingpa Chhoetshok	RO	Others	FA
189	Tsho Tsalo Do-ngag Chhoeling Foundation	RO	Others	FA
190	Kuenphen Yoeseling Foundation	RO	Others	FA
191	Guru Chowang Foundation	RO	Others	FA
192	Bay Langda Foundation	RO	Others	FA
193	Ugyen Dargayling Foundation	RO	Others	FA
194	Bhutan Foundation	NGO	Others	FA
195	Bhutan Olympic Committee	NGO	Others	FA
196	Bhutan Chamber of Commerce & Industries (BCCI)	NGO	Others	FA
197	Bhutan Trust Fund for Environmental Conservation (BT FEC)	NGO	Others	FA
198	Bhutan for Life	NGO	Others	FA
199	Bhutan Red Cross Society	NGO	Others	FA
200	Indo-Bhutan Foundation	NGO	Others	FA
201	National Women's Association of Bhutan	NGO	Others	FA
202	Handicraft Emporium	NGO	Others	FA

Sl. No.	Name of Agency	Agency Group	Account Type	Audit Type
203	Sustainable Financing for Biodiversity Conservation and Natural Resources Management, WB-BTFEC	NGO	Others	FA
204	Civil Society Organisations Authority	NGO	Others	FA
205	Bhutan-India Friendship Association	NGO	Others	FA
206	Bhutan IT Association	NGO	Others	FA
207	Bhutan Ornithology Society	NGO	Others	FA
208	Bio-Bhutan	NGO	Others	FA
209	Pro Bhutan Association	NGO	Others	FA
210	REWA	NGO	Others	FA
211	Samdrup Jongkhar Initiative (SJI) - The Lhomon Society	CSO	Others	FA

xii. Others

Sl. No.	Name of Agency	Agency Group	Account Type	Audit Type
1	India-Bhutan Foundation	Autonomous	Others	FA
2	Royal Institute for Governance & Strategic Studies (RIGSS), Phuentsholing	Autonomous	Others	FA

