



ANNUAL AUDIT SCHEDULE

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

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Summary Table

Overview of AAS 2026-27			
Sl. No.	Divisions	Audit Universe	No. of Audits Planned
1	Compliance and Outsourced Audit Division (COAD)	25	25
2	Economic Cluster Division (ECD)	41	39
3	Governance Cluster Division (GCD)	44	44
4	Security Cluster Division (SCD)	21	21
5	Social Cluster Division (SoCD)	46	46
6	Office of the Assistant Auditor General (OAAG), Bumthang	53	49
7	Office of the Assistant Auditor General, Phuentsholing	49	48
8	Office of the Assistant Auditor General, Samdrup Jongkhar	46	36
9	Office of the Assistant Auditor General, Tsirang	44	44
	Total	369	352
10	Performance Audit Division (PAD)		4
	Grand Total		356

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Compliance and Outsourced Audit Division (COAD)

Team-I

Team Leader: Chimi Tshering, Audit Officer

Team Members: Tshering Dema, AAO, Kinley Wangdi Gyeltshen, AAO, Phub Dema, AAO

Sl. No.	Name of Agencies	Agency Type	Account Type	Audit Type	Audit Priority	Audit Category	Audit Start Date	Audit End Date	Reports Issue Date
1	Helvetas Swiss Intercooperation (Closing Audit)	International Organization	Others	FA	P1	B3	20-Jul-26	28-Jul-26	07-Sep-26
2	Bank of Bhutan Limited, including all Branches	Financial Institutions	Others	CA	P2	A1	03-Aug-26	07-Sep-26	22-Oct-26
3	Farm Machinery Corporation Limited, including Regional Offices	Corporations	Others	CA	P2	A3	09-Sep-26	01-Oct-26	16-Nov-26
4	National Pension and Provident Fund, including Regional Offices	Financial Institutions	Others	CA	P2	A3	05-Oct-26	22-Oct-26	07-Dec-26
5	Druk Holding and Investments Limited	Corporations	Others	CA	P2	A3	26-Oct-26	12-Nov-26	28-Dec-26
6	Bhutan Broadcasting Service Corporation Limited	Corporations	Others	CA	P1	B1	16-Nov-26	01-Dec-26	11-Jan-27
7	Electricity Services Division, Thimphu and Paro, Bhutan Power Corporation Limited	Corporations	Others	CA	P2	A3	03-Dec-26	23-Dec-26	05-Feb-27
8	ADB funded 'Phuentsholing Township Development Project', implemented by Construction Development Corporation Limited [FIC 4050 & 4651]	Project	CD	FA	P1	A2	01-Feb-27	25-Feb-27	12-Apr-27
9	Bhutan Postal Corporation Limited, including Regional Offices	Corporations	Others	CA	P2	A2	01-Mar-27	22-Mar-27	06-May-27
10	Bhutan National Bank Limited, including all Branches	Financial Institutions	Others	CA	P2	A1	24-Mar-27	30-Apr-27	14-Jun-27
11	Basochu Hydro Power Plant, Rurichu, Wangdue Phodrang	Corporation	Others	CA	P2	A3	03-May-27	19-May-27	02-Jul-27
12	Druk Green Power Corporation Limited	Corporations	Others	CA	P2	A2	21-May-27	11-Jun-27	15-Jul-27
13	Gerab Nyed-Yon Limited	Corporations	Others	CA	P1	A2	14-Jun-27	30-Jun-27	13-Aug-27

Team-II

Team Leader: Kinley Zam, Sr. Audit Officer

Team Members: Sonam Choki, AAO, Jangchuk Dorji, Auditor II, Yonten Thai, Auditor II

Sl. No.	Name of Agencies	Agency Type	Account Type	Audit Type	Audit Priority	Audit Category	Audit Start Date	Audit End Date	Reports Issue Date
1	Helvetas EU Project (Closing Audit)	International Organization	Others	FA	P1	B3	20-Jul-26	28-Jul-26	07-Sep-26
2	Bhutan Development Bank Limited, including all Branches	Financial Institutions	Others	CA	P2	A1	03-Aug-26	09-Sep-26	23-Oct-26
3	Royal Insurance Corporation of Bhutan Limited, including 20 Branch Offices	Financial Institutions	Others	CA	P2	A1	11-Sep-26	23-Oct-26	07-Dec-26
4	Electricity Service Division, Wangdue and Punakha, Bhutan Power Corporation Limited	Corporation	Others	CA	P2	A3	26-Oct-26	13-Nov-26	28-Dec-26

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5	Bhutan Agro Industries Limited, including Lingmithang Plant	Corporations	Others	CA	PI	A3	16-Nov-26	03-Dec-26	18-Jan-27
6	National Housing Development Corporation Limited, including 2 Liaison Offices	Corporations	Others	CA	P2	A1	07-Dec-26	31-Dec-26	15-Feb-27
7	Bhutan Livestock Development Corporation Limited, including 3 outlets at Rilangthang, Samrang and Haa	Corporations	Others	CA	P2	B3	01-Feb-27	11-Feb-27	23-Mar-27
8	Druk Air Corporation Limited	Corporations	Others	CA	P2	A1	15-Feb-27	12-Mar-27	26-Apr-27
9	ADB funded 'Green and Resilient Affordable Housing Project', implemented by National Housing Development Corporation Limited [FIC 5731]	Project	CD	FA	PI	B2	15-Mar-27	26-Mar-27	05-May-27
10	ADB funded 'Rural Finance Development Project', implemented by Bhutan Development Bank Limited	Project	CD	FA	PI	B3	29-Mar-27	07-Apr-27	17-May-27
11	Bhutan Telecom Limited, including Revenue Centres	Corporations	Others	CA	PI	A1	09-Apr-27	18-May-27	02-Jul-27
12	State Trading Corporation Limited, including Phuentsholing Regional Offices and 3 Fuel Outlets	Corporations	Others	CA	PI	A1	21-May-27	22-Jun-27	06-Aug-27

Economic Cluster Division (ECD)

Team-I
Team Leader: Tashi Dema, Sr. Audit Officer
Team Members: Sonam Yangchen, Auditor II, Tshering Yangzom, AAO

Sl. No.	Name of Agencies	Agency Type	Account Type	Audit Type	Audit Priority	Audit Category	Audit Start Date	Audit End Date	Reports Issue Date
1	Bhutan Standards Bureau, Thimphu	Autonomous	LC	FA	P2	B3	17-Aug-26	31-Aug-26	10-Oct-26
2	World Bank funded Project 'Accelerating Bhutan's Job Transformation through Renewable Natural Resources Value Chains', MoAL, Thimphu	Ministry	FIC	FA	PI	CI	02-Sep-26	11-Sep-26	16-Oct-26
3	GEF Funded Project 'Mainstreaming Biodiversity Conservation into the Tourism sector in Bhutan', implemented by Department of Tourism, MoICE, Thimphu	Ministry	PLC	FA	PI	B3	15-Sep-26	02-Oct-26	11-Nov-26
4	Ministry of Industry, Commerce, and Employment	Ministry	LC	FA	PI	A1	05-Oct-26	24-Dec-26	08-Feb-27
5	Agriculture Research Development Centre, Bajothang, Wangdue Phodrang, including National Highland Development Centre	Ministry	LC	FA	P2	B2	28-Dec-26	15-Jan-27	24-Feb-27
6	Punatsangchhu Hydroelectric Project Authority, Phase II, Bjimthangkha, Wangdue Phodrang	Hydropower	CD	FA	PI	A1	16-Feb-27	19-Mar-27	03-May-27
7	Regional Offices, Thimphu, Ministry of Agriculture and Livestock	Ministry	LC	FA	PI	A1	23-Mar-27	27-May-27	12-Jul-27
8	Bhutan Construction and Transport Authority, Ministry of Infrastructure and Transport, Thimphu	Autonomous	LC	FA	PI	A3	31-May-27	23-Jun-27	06-Aug-27

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9	Department of Air Transport, Ministry of Infrastructure and Transport, Paro	Ministry	LC	FA	PI	BI	25-Jun-27	16-Jul-27	15-Aug-27
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Team-II
Team Leader: Dhiraj Sharma, Sr. Auditor I
Team Members: Yeshi Yangden, AAO & Pema Tshering, Sr. Auditor I

Sl. No.	Name of Agencies	Agency Type	Account Type	Audit Type	Audit Priority	Audit Category	Audit Start Date	Audit End Date	Reports Issue Date
1	BTfEC Funded Project 'Adaptation to Climate-Induced Water Stresses through Integrated Landscape Management in Bhutan', implemented by Department of Water, MoENR, Thimphu	Ministry	PLC	FA	PI	BI	17-Aug-26	07-Sep-26	16-Oct-26
2	ADB Funded 'Alternative Renewable Energy Pilot Project [FIC 5611]', implemented by Department of Energy, MoENR, Thimphu	Ministry	FIC	FA	PI	C3	09-Sep-26	15-Sep-26	20-Oct-26
3	GoI Funded 'DPR of 2640 MW Kuri-Gongri Hydroelectric Project', implemented by Department of Energy, MoENR, Thimphu	Ministry	PLC	FA	PI	CI	18-Sep-26	29-Sep-26	03-Nov-26
4	Regional Offices, Paro, Ministry of Agriculture and Livestock	Ministry	LC	FA	PI	AI	01-Oct-26	04-Nov-26	18-Dec-26
5	GEF Funded Project 'Strengthening Institutional and Technical Capacities for Enhanced Transparency in Implementation and Monitoring of Bhutan's Nationally Determined Contribution', implemented by Department of Environment and Climate Change, MoENR, Thimphu	Ministry	PLC	FA	PI	BI	06-Nov-26	30-Nov-26	08-Jan-27
6	Regional Office for Infrastructural Development, Khuruthang, Punakha, Department of Infrastructure Development, Ministry of Infrastructure and Transport	Ministry	FIC	FA	P2	C3	01-Dec-26	04-Dec-26	08-Jan-27
7	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	PI	C2	07-Dec-26	11-Dec-26	15-Jan-27
8	UNEP Funded Project 'Systematic Observations Financing Facility', implemented by National Centre for Hydrology and Meteorology, Thimphu	Autonomous	FIC	FA	PI	CI	14-Dec-26	24-Dec-26	28-Jan-27
9	Divisional Forest Office, Lobesa, Department of Forests and Park Services, Ministry of Energy and Natural Resources	Ministry	LC	FA	P2	B3	28-Dec-26	15-Jan-27	24-Feb-27
10	IIED Funded Project 'Least Developed Countries Initiatives for Effective Adaptation and Resilience (LIFE-AR)', implemented by Department of Environment and Climate Change, MoENR, Thimphu	Ministry	FIC	FA	PI	CI	15-Feb-27	19-Feb-27	26-Mar-27

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11	Ministry of Energy and Natural Resources, including Departments	Ministry	LC	FA	PI	AI	22-Feb-27	30-Apr-27	14-Jun-27
12	Bhutan Civil Aviation Authority, Ministry of Infrastructure and Transport, Paro	Autonomous	LC	FA	P2	B3	03-May-27	18-May-27	27-Jun-27
13	GoI Funded Project 'Flood Warning Services', implemented by National Centre for Hydrology and Meteorology, Thimphu	Autonomous	PLC	FA	PI	CI	19-May-27	28-May-27	02-Jul-27
14	National Centre for Hydrology and Meteorology, Thimphu	Autonomous	LC	FA	P2	B2	31-May-27	18-Jun-27	28-Jul-27
15	Biodiversity Conservation Project, Department of Forests and Park Services, Ministry of Energy and Natural Resources, Thimphu	Ministry	PLC	FA	P2	CI	21-Jun-27	30-Jun-27	04-Aug-27
16	Divisional Forest Office, Thimphu, Department of Forests and Park Services, Ministry of Energy and Natural Resources, including Range Offices	Ministry	LC	FA	P2	B3	01-Jul-27	15-Jul-27	15-Aug-27

Team-III

Team Leader: Tshering Ngedup, Dy. Chief Auditor

Team Members: Sangay Chozom, AAO & Tashi Wangmo, Auditor I

Sl. No.	Name of Agencies	Agency Type	Account Type	Audit Type	Audit Priority	Audit Category	Audit Start Date	Audit End Date	Reports Issue Date
1	Global Environment Facility Project 'Bhutan's Third National Communication to United Nations Framework Convention on Climate Change [FIC 4122], Ministry of Energy and Natural Resources, Thimphu	Ministry	FIC	FA	PI	CI	17-Aug-26	20-Aug-26	25-Sep-26
2	ADB Funded Project 'Renewable Energy for Climate Resilience', implemented by Department of Energy, Ministry of Energy and Natural Resources, Thimphu	Ministry	PLC	FA	P2	B3	17-Aug-26	01-Sep-26	12-Oct-26
3	Regional Office, Thimphu, Department of Surface Transport, Ministry of Infrastructure and Transport	Ministry	LC	FA	PI	A2	03-Sep-26	07-Oct-26	20-Nov-26
4	Jigme Dorji National Park, Damji, Gasa, Department of Forest and Park Services, Ministry of Energy and Natural Resources	Ministry	LC	FA	PI	B3	12-Oct-26	26-Oct-26	04-Dec-26
5	BTFFEC Funded Project 'Participatory on Farm Conservation and Sustainable Use of Native Horticulture Crop Diversity', implemented by National Biodiversity Centre, MoAL, Thimphu	Ministry	FIC	FA	PI	CI	28-Oct-26	06-Nov-26	11-Dec-26
6	Divisional Forest Office, Paro, Department of Forests and Park Services, Ministry of Energy and Natural Resources, including Range Offices	Ministry	LC	FA	P2	B3	09-Nov-26	24-Nov-26	04-Jan-27
7	Ministry of Agriculture and Livestock, including Departments	Ministry	LC	FA	PI	AI	26-Nov-26	11-Jan-27	25-Feb-27

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8	Bhutan InfoComm and Media Authority, Ministry of Industry, Commerce and Employment including, Revenue Account, Thimphu	Autonomous	LC	FA	P2	B3	15-Feb-27	26-Feb-27	07-Apr-27
9	Bhutan For Life, Multi-Party [GCF (4708) GEF-LDCF (4620) BTFEC (4942) RGoB, Private Donors (4709), including DT Families and WWF], implemented by Department of Forests and Park Services (PMU), Ministry of Energy and Natural Resources, Thimphu	Ministry	FIC	FA	PI	BI	01-Mar-27	22-Mar-27	30-Apr-27
10	Punatsangchhu Hydroelectric Project Authority, Phase I, Bjimthangkha, Wangdue Phodrang	Hydropower	CD	FA	PI	AI	25-Mar-27	26-Apr-27	10-Jun-27
11	Centenary Farmers' Market, Department of Agricultural and Marketing Cooperatives, MoAL, Thimphu	Autonomous	CD	FA	PI	B2	28-Apr-27	14-May-27	23-Jun-27
12	Regional Office, Lobesa, Department of Surface Transport, Ministry of Infrastructure and Transport	Ministry	LC	FA	PI	A2	17-May-27	16-Jun-27	30-Jul-27
13	UNEF Funded Project 'Building Climate Resilience of Urban Systems through Ecosystem-based Adaptation in the Asia-Pacific Region', implemented by Department of Environment and Climate Change, MoENR, in collaboration with Thimphu Thromde	Ministry	PLC	FA	PI	B3	18-Jun-27	30-Jun-27	09-Aug-27
14	Competition and Consumer Affairs Authority, Ministry of Industry, Commerce and Employment, Thimphu	Ministry	LC	FA	P2	CI	05-Jul-27	09-Jul-27	13-Aug-27

Governance Cluster Division (GCD)

Team-I

Team Leader: Karma Jamtsho, Audit Officer

Team Members: Chimi Wangmo, Auditor II , Phuntsho Dorji, Sr. Auditor II & Tandin Tshering, Auditor II

Sl. No.	Name of Agencies	Agency Type	Account Type	Audit Type	Audit Priority	Audit Category	Audit Start Date	Audit End Date	Reports Issue Date
1	Royal Civil Service Commission, including Civil Service Welfare Scheme	Constitutional Body	LC	FA	PI	B3	17-Aug-26	26-Aug-26	05-Oct-26
2	Undergraduate Scholarship, Royal Civil Service Commission	Constitutional Body	PLC	FA	PI	B2	27-Aug-26	02-Sep-26	12-Oct-26
3	GoI-PTA funded 'Professionalizing the Civil Service and Nehru Wangchuk Project [FIC 4029]', Royal Civil Service Commission	Constitutional Body	PLC	FA	PI	CI	03-Sep-26	09-Sep-26	14-Oct-26
4	Cabinet Secretariat	Autonomous	LC	FA	P2	CI	11-Sep-26	18-Sep-26	23-Oct-26
5	RGoB, GoI & EU funded 'Water Flagship Program', Department of Infrastructure Development, Ministry of Infrastructure and Transport, Thimphu	Ministry	PLC	FA	PI	BI	24-Sep-26	09-Oct-26	18-Nov-26

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6	ADB funded 'Water Flagship Program Support Project [WFPS-P-L4281/G0874/G9233]', Ministry of Infrastructure and Transport, Thimphu	Ministry	FIC	FA	PI	B2	13-Oct-26	27-Oct-26	04-Dec-26
7	GEF funded Project 'Advancing Climate Resilience of the Water Sector in Bhutan [FIC-6051]', implemented by Department of Infrastructure Development, Ministry of Infrastructure and Transport, Thimphu	Ministry	FIC	FA	PI	BI	28-Oct-26	13-Nov-26	23-Dec-26
8	GEF funded Project 'Enhancing the Climate Resilience of Urban Landscapes and Communities in Thimphu-Paro Region of Bhutan (ECRUL)', Department of Human Settlement, Ministry of Infrastructure and Transport	Ministry	FIC	FA	PI	CI	16-Nov-26	23-Nov-26	28-Dec-26
9	Gyalsung National Service	Autonomous	LC	FA	PI	AI	25-Nov-26	21-Dec-26	04-Feb-27
10	High Court	Judiciary	LC	FA	PI	B3	23-Dec-26	01-Jan-27	10-Feb-27
11	Supreme Court	Judiciary	LC	FA	PI	B3	04-Jan-27	14-Jan-27	23-Feb-27
12	Ministry of Infrastructure and Transport, including Departments and Secretariat	Ministry	LC	FA	PI	AI	15-Feb-27	23-Mar-27	07-May-27
13	National Medical Service, including Departments	Ministry	LC	FA	PI	AI	25-Mar-27	28-Apr-27	11-Jun-27
14	Dzongkhag Court, Thimphu	Judiciary	LC	FA	P2	CI	30-Apr-27	07-May-27	11-Jun-27
15	Dzongkhag Court, Paro	Judiciary	LC	FA	P2	C2	10-May-27	13-May-27	17-Jun-27
16	Office of the Attorney General	Autonomous	LC	FA	PI	CI	17-May-27	24-May-27	28-Jun-27
17	Bar Council of Bhutan	Autonomous	CD	FA	P2	CI	26-May-27	02-Jun-27	07-Jul-27
18	UN funded 'Result-Based Planning and M&E for the MDGs and GNH', National Statistics Bureau, Thimphu [FIC- 2295]	Autonomous	PLC	FA	PI	CI	04-Jun-27	11-Jun-27	15-Jul-27
19	Bhutan Alternative Dispute Resolution Centre	Autonomous	CD	FA	PI	CI	15-Jun-27	22-Jun-27	27-Jul-27
20	Civil Service Reforms Project, Royal Civil Service Commission	Constitutional Body	PLC	FA	PI	B3	23-Jun-27	02-Jul-27	22-Jul-27
21	Bhutan Tendrel Party	Political Parties	CD	FA	PI	C3	06-Jul-27	07-Jul-27	26-Jul-27
22	Druk Nyamrup Tshogpa	Political Parties	CD	FA	PI	C3	09-Jul-27	12-Jul-27	28-Jul-27
23	Druk Thuendrel Tshogpa	Political Parties	CD	FA	PI	C3	13-Jul-27	14-Jul-27	30-Jul-27

Team-II
Team Leader: Pema Tshomo, Assistant Audit Officer
Team Members: Kinley, Sr. Auditor II & Pema Selden, AAO

Sl. No.	Name of Agencies	Agency Type	Account Type	Audit Type	Audit Priority	Audit Category	Audit Start Date	Audit End Date	Reports Issue Date
1	Anti-Corruption Commission of Bhutan	Constitutional Body	LC	FA	PI	CI	17-Aug-26	25-Aug-26	29-Sep-26
2	Election Commission of Bhutan, including Public Election Fund Division	Constitutional Body	LC	FA	PI	B3	27-Aug-26	08-Sep-26	16-Oct-26
3	Centre for Bhutan Studies	Autonomous	LC	FA	P2	CI	10-Sep-26	25-Sep-26	30-Oct-26

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4	World Bank funded 'Accelerating Transport and Trade Connectivity in Eastern South Asia Phase 2 - Bhutan Project', Government Technology Agency [FIC 6074]	Autonomous	FIC	FA	PI	CI	28-Sep-26	07-Oct-26	10-Nov-26
5	World Bank funded 'Accelerating Transport and Trade Connectivity in Eastern South Asia Phase 2 - Bhutan Project', Ministry of Infrastructure and Transport, Thimphu	Ministry	PLC	FA	PI	CI	09-Oct-26	20-Oct-26	24-Nov-26
6	National Statistics Bureau	Autonomous	LC	FA	PI	B3	22-Oct-26	02-Nov-26	11-Dec-26
7	Dzongkhag Court, Wangdue Phodrang	Judiciary	LC	FA	P2	C2	04-Nov-26	10-Nov-26	15-Dec-26
8	Khotokha Gyalsung Academy	Autonomous	LC	FA	PI	CI	12-Nov-26	23-Nov-26	04-Feb-27
9	Bhutan Olympic Committee (LC Account)	Autonomous	LC	FA	PI	AI	25-Nov-26	29-Dec-26	12-Feb-27
10	GoI-PTA funded Project 'Development of Sports Infrastructure [FIC 4740]', Bhutan Olympic Committee	Autonomous	PLC	FA	PI	B3	31-Dec-26	14-Jan-27	23-Feb-27
11	Ministry of Finance, including Departments and Secretariat Services	Ministry	LC	FA	PI	AI	16-Feb-27	31-Mar-27	14-May-27
12	GoI-PTA funded 'Strengthening of Project Management', Department of Macro-Fiscal and Development Finance, Ministry of Finance	Ministry	PLC	FA	PI	CI	02-Apr-27	13-Apr-27	18-May-27
13	GCF funded Project 'Climate Adaptation, Resilience and Engagement in Local Governments (CARE-LG), Department of Planning, Budget and Performance, Ministry of Finance [FIC 6121]	Ministry	FIC	FA	PI	B2	15-Apr-27	30-Apr-27	09-Jun-27
14	Government Technology Agency	Autonomous	LC	FA	PI	AI	03-May-27	02-Jun-27	17-Jul-27
15	Regional Revenue and Customs Office, Thimphu, Department of Revenue and Customs, Ministry of Finance	Ministry	LC	FA	PI	B3	04-Jun-27	15-Jun-27	12-Jul-27
16	Regional Revenue and Customs Office, Paro, Department of Revenue and Customs, Ministry of Finance	Ministry	LC	FA	PI	B3	17-Jun-27	28-Jun-27	16-Jul-27
17	National Assembly Secretariat	Autonomous	LC	FA	PI	CI	29-Jun-27	05-Jul-27	23-Jul-27
18	National Council Secretariat	Autonomous	LC	FA	P2	CI	06-Jul-27	09-Jul-27	26-Jul-27
19	Druk Phuensum Tshogpa	Political Parties	CD	FA	PI	C3	12-Jul-27	13-Jul-27	29-Jul-27
20	People's Democratic Party	Political Parties	CD	FA	PI	C3	15-Jul-27	16-Jul-27	30-Jul-27

Team-III

Team Leader: Tshering Yangzom, Assistant Auditor General

Team Members: Karma Jamtsho, AO

Sl. No.	Name of Agencies	Agency Type	Account Type	Audit Type	Audit Priority	Audit Category	Audit Start Date	Audit End Date	Reports Issue Date
1	Annual Financial Statement, Department of Treasury and Accounts	Ministry	LC	FA	PI	AI	17-Aug-26	25-Sep-26	09-Nov-26

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Security Cluster Division (SCD)

Team-I

Team Leader: Tshewang Tandi, Sr. Auditor I

Team Members: Ugyen Sonam, AAO & Karma Tshering, Auditor I

Sl. No.	Name of Agencies	Agency Type	Account Type	Audit Type	Audit Priority	Audit Category	Audit Start Date	Audit End Date	Reports Issue Date
1	World Bank funded Project 'Strengthening Risk Information and Disaster Resilience in Bhutan', Department of Local Governance and Disaster Management, Ministry of Home Affairs	Ministry	PLC	FA	PI	CI	17-Aug-26	26-Aug-26	25-Sep-26
2	EU funded Project 'Capacity Development for Local Government and Fiscal Decentralisation in Bhutan [FIC 5224]', implemented by Department of Local Governance and Disaster Management, Ministry of Home Affairs	Ministry	PLC	FA	PI	B3	31-Aug-26	14-Sep-26	19-Oct-26
3	Dzongkhag Administration, Paro, including 10 Gewog Administrations	Dzongkhag	LC	FA	PI	AI	24-Sep-26	18-Nov-26	01-Jan-27
4	Rabdeys, Dratshang Lhentshog	Autonomous	LC	FA	P2	A1	23-Nov-26	25-Dec-26	09-Feb-27
5	Dratshang Lhentshog, Secretariat, Thimphu	Autonomous	LC	FA	P2	A2	30-Dec-26	02-Mar-27	15-Apr-27
6	Religion and Health Project, Dratshang Lhentshog, RGoB Contribution	Autonomous	PLC	FA	P2	C2	04-Mar-27	11-Mar-27	09-Apr-27
7	Royal Bhutan Army, Headquarters, Lungtenphu, including 9 Army Wings and 3 Training Centres	Armed Force	LC	FA	PI	AI	15-Mar-27	12-May-27	25-Jun-27
8	City Bus Service	Autonomous	Others	CA	P2	B2	17-May-27	31-May-27	30-Jun-27
9	Chhoedhey Lhentshog (Commission for Religious Organisations of Bhutan)	Autonomous	LC	FA	P2	C2	02-Jun-27	08-Jun-27	08-Jul-27
10	Civil Society Organization Authority	Autonomous	LC	FA	P2	C2	09-Jun-27	15-Jun-27	15-Jul-27

Team-II

Team Leader: Chheda, Sr. Auditor I

Team Members: Ugyen Phuntsho, AAO & Kinzang Lhendup, Auditor II

Sl. No.	Name of Agencies	Agency Type	Account Type	Audit Type	Audit Priority	Audit Category	Audit Start Date	Audit End Date	Reports Issue Date
1	Ministry of Foreign Affairs and External Trade	Ministry	LC	FA	PI	AI	17-Aug-26	25-Sep-26	09-Nov-26
2	Conservation of Sangchenchoekhor Monastery Project, Department of Culture and Dzongkha Development, Ministry of Home Affairs	Ministry	PLC	FA	P2	CI	29-Sep-26	08-Oct-26	12-Nov-26
3	Dzongkhag Administration, Wangdue Phodrang, including 15 Gewog Administrations	Dzongkhag	LC	FA	PI	AI	12-Oct-26	14-Dec-26	28-Jan-27

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4	Royal Bhutan Police, Headquarters, Thimphu, including Prison Service Division, Royal Bhutan Police Fire Fighting Services, Royal Bhutan Police, Division I, Paro	Armed Force	LC	FA	PI	AI	16-Dec-26	22-Mar-27	07-May-27
5	Thromde Administration, Thimphu	Autonomous	LC	FA	PI	AI	24-Mar-27	16-Jun-27	30-Jul-27

Team-III
Team Leader: Tashi Thinley, Sr. Auditor II
Team Members: Phub Zam, AAO & Pema Yangden, AAO

Sl. No.	Name of Agencies	Agency Type	Account Type	Audit Type	Audit Priority	Audit Category	Audit Start Date	Audit End Date	Reports Issue Date
1	Dzongkhag Administration, Thimphu, including Gewog Administrations	Dzongkhag	LC	FA	PI	AI	17-Aug-26	16-Oct-26	30-Nov-26
2	Ministry of Home Affairs, including Departments and Secretariat	Ministry	LC	FA	PI	AI	20-Oct-26	03-Mar-27	16-Apr-27
3	Dzongkhag Administration, Gasa, including Gewog Administrations	Dzongkhag	LC	FA	PI	AI	08-Mar-27	22-Apr-27	07-Jun-27
4	Royal Body Guard, Headquarters, Dechencholing	Armed Force	LC	FA	PI	A2	27-Apr-27	26-May-27	09-Jul-27
5	Rigsum Goenpa Construction Project	Ministry	PLC	FA	P2	CI	31-May-27	09-Jun-27	14-Jul-27
6	EU funded 'Supporting Good Governance and Digitalisation in Bhutan - Local Governance Sustainable Development Program', Department of Local Governance and Disaster Management, Ministry of Home Affairs	Ministry	PLC	FA	PI	CI	14-Jun-27	23-Jun-27	15-Jul-27

Social Cluster Division (SoCD)

Team-I
Team Leader: Lhakpa, Audit Officer
Team Members: Kuch Kumari Subba, Auditor I and Tshering Dorji Gyeltshen, AAO

Sl. No.	Name of Agencies	Agency Type	Account Type	Audit Type	Audit Priority	Audit Category	Audit Start Date	Audit End Date	Reports Issue Date
1	ADB funded Project 'Piloting Inclusive Service for Vulnerable Groups (PISVG)', implemented by Department of Education Programmes, Ministry of Education and Skills Development	Ministry	PLC	FA	PI	CI	17-Aug-26	26-Aug-26	30-Sep-26
2	UNFPA Assistance to Reproductive Health, Ministry of Health	Ministry	PLC	FA	PI	B3	28-Aug-26	14-Sep-26	23-Oct-26
3	International Assistance, Ministry of Health	Ministry	PLC	FA	P2	CI	18-Sep-26	02-Oct-26	06-Nov-26
4	Dzongkhag Administration, Punakha, including Gewog Administrations	Dzongkhag	LC	FA	PI	AI	05-Oct-26	11-Dec-26	25-Jan-27
5	World Bank funded 'Human Capital Recovery and Resilience Project (HCRRP)', implemented by Department of Workforce Planning and Skills Development, Ministry of Education and Skills Development	Ministry	PLC	FA	PI	CI	14-Dec-26	24-Dec-26	28-Jan-27

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6	Bhutan Liaison Office, Vellore	Ministry	LC & CD	FA	P2	B3	28-Dec-26	12-Jan-27	22-Feb-27
7	SDC funded 'Bhutan Middle Management Hotel Program [FIC 4522]', Royal Institute of Tourism and Hospitality	Autonomous	LC	FA	P2	B3	16-Feb-27	04-Mar-27	12-Apr-27
8	Ministry of Health, including Departments and Secretariat Services	Ministry	LC	FA	PI	AI	08-Mar-27	19-Apr-27	03-Jun-27
9	Jigme Singye Wangchuck Law College, Paro	Autonomous	LC	FA	P2	CI	22-Apr-27	05-May-27	09-Jun-27
10	Fleming Fund Project, Department of Health Services, Ministry of Health	Ministry	PLC	FA	PI	CI	10-May-27	19-May-27	23-Jun-27
11	UNICEF Assisted Project, Thimphu, Ministry of Education and Skills Development	Ministry	PLC	FA	PI	CI	24-May-27	02-Jun-27	07-Jul-27
12	Bhutan Council for School Examination Assessment	Ministry	LC	FA	P2	CI	07-Jun-27	16-Jun-27	21-Jul-27
13	Institute for Zorig Chusum, including IDF, Thimphu	Ministry	LC	FA	P2	CI	21-Jun-27	30-Jun-27	04-Aug-27

Team-II
Team Leader: Tashi Phuntsho, Sr. Auditor I
Team Members: Pem Tshering, AAO and Sangay Wangmo, AAO

Sl. No.	Name of Agencies	Agency Type	Account Type	Audit Type	Audit Priority	Audit Category	Audit Start Date	Audit End Date	Reports Issue Date
1	GFATM Project 'Preventing HIV/AIDS to Reduce TB & MDR-TB Burden and Strengthening Treatment of PLHIV', Thimphu, Department of Public Health, Ministry of Health	Ministry	PLC	FA	PI	CI	17-Aug-26	26-Aug-26	30-Sep-26
2	GFATM Project 'Country Coordination Mechanism (CCM)', Thimphu, Department of Public Health, Ministry of Health	Ministry	PLC	FA	PI	C2	28-Aug-26	04-Sep-26	09-Oct-26
3	ADB funded Project 'Asia Pacific Vaccine Access Facility (Pediatric Pfizer Vaccines)'	Ministry	PLC	FA	PI	CI	07-Sep-26	16-Sep-26	20-Oct-26
4	UNICEF Assisted Project, Ministry of Health	Ministry	PLC	FA	PI	B3	24-Sep-26	08-Oct-26	17-Nov-26
5	GoI funded 'Multi-Disciplinary Super Specialty Hospital (MDSSH)', Ministry of Health	Ministry	PLC	FA	PI	CI	12-Oct-26	22-Oct-26	26-Nov-26
6	UNFPA Project [221.01/2005], Ministry of Education and Skills Development	Ministry	PLC	FA	PI	CI	26-Oct-26	04-Nov-26	09-Dec-26
7	Save the Children Assisted Project, Department of School Education, Ministry of Education and Skills Development	Ministry	PLC	FA	PI	CI	06-Nov-26	18-Nov-26	23-Dec-26
8	National Education Assessment for Bhutan, under Save the Children funding, National Examination Advisory Board	Ministry	PLC	FA	P2	CI	20-Nov-26	01-Dec-26	05-Jan-27
9	GoI funded 'Development of Central School [FIC - 6162-6181]'	Ministry	FIC	FA	PI	BI	03-Dec-26	24-Dec-26	02-Feb-27
10	Dzongkhag Hospital, Wangdue Phodrang	Ministry	LC	FA	PI	CI	28-Dec-26	07-Jan-27	11-Feb-27
11	National Hospital Services	Autonomous	LC & CD	FA	PI	AI	16-Feb-27	02-Apr-27	17-May-27

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12	College of Natural Resources, Lobesa, Punakha, Royal University of Bhutan	Autonomous	LC	FA	PI	B3	05-Apr-27	20-Apr-27	31-May-27
13	Paro College of Education, Royal University of Bhutan	Autonomous	LC	FA	P2	B3	23-Apr-27	07-May-27	16-Jun-27
14	The Pema Secretariat	Autonomous	LC	FA	PI	CI	10-May-27	19-May-27	23-Jun-27
15	National Land Commission Secretariat	Autonomous	LC	FA	P2	BI	24-May-27	14-Jun-27	23-Jul-27
16	Royal Institute of Management	Autonomous	LC	FA	P2	CI	16-Jun-27	25-Jun-27	30-Jul-27

Team-III
Team Leader: Penjor, Sr. Auditor II
Team Members: Yeshe Choden, Auditor I and Rinchen Wangdi, Auditor II

Sl. No.	Name of Agencies	Agency Type	Account Type	Audit Type	Audit Priority	Audit Category	Audit Start Date	Audit End Date	Reports Issue Date
1	Pathways for Emerging Skills and Jobs Project (PESJP), Department of Workforce Planning and Skills Development & Department of School Education, Ministry of Education and Skills Development	Ministry	PLC	FA	PI	A3	06-Jul-26	30-Jul-26	08-Sep-26
2	International Assistance Project, Thimphu, implemented by Department of School Education, Ministry of Education and Skills Development	Ministry	PLC	FA	P2	CI	17-Aug-26	26-Aug-26	30-Sep-26
3	Faculty of Nursing and Public Health, Khesar Gyalpo University of Medical Sciences of Bhutan	Autonomous	LC	FA	P2	CI	28-Aug-26	09-Sep-26	14-Oct-26
4	Faculty of Traditional Medicine, Khesar Gyalpo University of Medical Sciences of Bhutan	Autonomous	LC	FA	P2	CI	14-Sep-26	29-Sep-26	03-Nov-26
5	Bhutan Health Trust Fund	Autonomous	CD	FA	PI	CI	01-Oct-26	12-Oct-26	16-Nov-26
6	World Bank funded 'Accelerating Maternal and Child Health Project'	Ministry	FIC	FA	PI	CI	14-Oct-26	26-Oct-26	30-Nov-26
7	Bhutan Food and Drug Authority	Autonomous	LC	FA	PI	BI	28-Oct-26	19-Nov-26	29-Dec-26
8	Optimizing Agriculture through Solar Lift Irrigation at Community of Bali Chiwog, Punakha Dzongkhag	Ministry	PLC	FA	PI	C3	23-Nov-26	27-Nov-26	01-Jan-27
9	Construction of 65 Bedded Mother and Child Hospital, Mongar, Department of Biomedical Engineering, National Medical Services	Ministry	PLC	FA	P2	A3	30-Nov-26	28-Dec-26	11-Feb-27
10	Technical Training Institute, Thimphu, including CD Account	Ministry	LC	FA	P2	CI	01-Jan-27	13-Jan-27	17-Feb-27
11	Technical Training Institute, Khuruthang, Punakha, Department of Workforce Planning and Skills Development, Ministry of Education and Skills Development	Ministry	LC	FA	P2	CI	15-Feb-27	26-Feb-27	02-Apr-27
12	Technical Training Institute, Samthang, Wangdue Phodrang, Department of Workforce Planning and Skills Development, Ministry of Education and Skills Development	Ministry	LC	FA	P2	CI	01-Mar-27	10-Mar-27	14-Apr-27

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13	Ministry of Education and Skills Development	Ministry	LC	FA	PI	AI	15-Mar-27	23-Apr-27	07-Jun-27
14	GOI PTA funded 'Construction of Academic Facilities [FIC-6185]', Jigme Singye Wangchuck School of Law	Autonomous	FIC	FA	PI	B2	26-Apr-27	13-May-27	23-Jun-27
15	Bhutan Qualification and Professional Certification Authority	Autonomous	LC	FA	PI	CI	18-May-27	28-May-27	02-Jul-27
16	Office of the Vice Chancellor, Royal University of Bhutan	Autonomous	LC	FA	P2	B3	01-Jun-27	17-Jun-27	26-Jul-27
17	Bhutan National Legal Institute	Autonomous	LC	FA	P2	CI	18-Jun-27	29-Jun-27	03-Aug-27

Office of the Assistant Auditor General, Bumthang (OAAGB)

Team-I

Team Leader: Namgay Tenzin, Sr. Audit Officer

Team Members: Phub Zam, AAO, Yeshey Wangchuk, AAO

Sl. No.	Name of Agencies	Agency Type	Account Type	Audit Type	Audit Priority	Audit Category	Audit Start Date	Audit End Date	Reports Issue Date
1	Dzongkhag Administration, Mongar, including Drungkhag and Gewog Administrations	Dzongkhag	LC	FA	PI	AI	03-Aug-26	19-Oct-26	03-Dec-26
2	Regional Office, Trongsa, Department of Surface Transport, Ministry of Infrastructure and Transport	Ministry	LC	FA	PI	A2	22-Oct-26	18-Nov-26	02-Jan-27
3	Bondeyma Gyalsung Academy	Autonomous	LC	FA	PI	CI	23-Nov-26	02-Dec-26	04-Feb-27
4	Regional Office of Industry, Commerce and Employment, Mongar, Ministry of Industry, Commerce and Employment	Ministry	LC	FA	P2	C2	03-Dec-26	10-Dec-26	14-Jan-27
5	Eastern Regional Referral Hospital, Mongar	Ministry	LC	FA	P2	B2	14-Dec-26	30-Dec-26	08-Feb-27
6	Royal Bhutan Police, Division XIII, Bumthang	Ministry	LC	FA	P2	CI	04-Jan-27	13-Jan-27	07-May-27
7	Rural Development Training Centre, Zhemgang	Ministry	LC	FA	P2	CI	17-Feb-27	26-Feb-27	02-Apr-27
8	Tangsibji Hydropower Plant, Trongsa	Corporation	Others	CA	PI	B3	01-Mar-27	10-Mar-27	19-Apr-27
9	Technical Training Institute, Chumey, Bumthang	Ministry	LC	FA	PI	CI	15-Mar-27	24-Mar-27	28-Apr-27
10	Divisional Forest Office, Mongar, Department of Forests and Park Services, Ministry of Energy and Natural Resources	Ministry	LC	FA	P2	B3	29-Mar-27	07-Apr-27	17-May-27
11	Agricultural Research and Development Centre, Wengkhaz, Mongar	Ministry	LC	FA	PI	C2	08-Apr-27	13-Apr-27	18-May-27
12	Regional Agricultural Marketing and Cooperatives Office, Mongar	Ministry	LC	FA	P2	C2	14-Apr-27	19-Apr-27	24-May-27
13	Regional Offices, Bumthang, Ministry of Energy and Natural Resources	Ministry	LC	FA	P2	A3	22-Apr-27	21-May-27	05-Jul-27
14	Electricity Service Division, Zhemgang, Bhutan Power Corporation Limited	Corporation	Others	CA	P2	C2	24-May-27	28-May-27	02-Jul-27
15	Dzongkhag Court, Trongsa	Judiciary	LC	FA	P2	C2	31-May-27	04-Jun-27	09-Jul-27
16	Dzongkhag Court, Lhuentse	Judiciary	LC	FA	P2	C2	08-Jun-27	11-Jun-27	16-Jul-27
17	Native Poultry and Heifer Breeding Centre, Sertsam, Lhuentse	Ministry	LC	FA	P2	C2	14-Jun-27	17-Jun-27	22-Jul-27

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Team-II
Team Leader: Deeba Raj Chhetri, Sr. Auditor
Team Members: Arjun Pordwel, AAO & Yeshey Choden, AAO

Sl. No.	Name of Agencies	Agency Type	Account Type	Audit Type	Audit Priority	Audit Category	Audit Start Date	Audit End Date	Reports Issue Date
1	Dzongkhag Administration, Bumthang, including 4 Gewog Administrations	Dzongkhag, & Gewogs	LC	FA	P1	A1	03-Aug-26	11-Sep-26	26-Oct-26
2	Dzongkhag Administration, Lhuentse, including 8 Gewog Administrations	Dzongkhag, & Gewogs	LC	FA	P1	A1	14-Sep-26	04-Nov-26	19-Dec-26
3	Jigme Singye Wangchuck National Park, Tshangkha, Trongsa, Department of Forests and Park Services, Ministry of Energy and Natural Resources	Ministry	LC	FA	P2	CI	06-Nov-26	18-Nov-26	23-Dec-26
4	College of Language and Culture Studies, Taktse, Trongsa, Royal University of Bhutan	Autonomous	LC & CD	FA	P2	B3	20-Nov-26	03-Dec-26	12-Jan-27
5	Regional Revenue and Customs Office, Mongar, Department of Revenue and Customs, Ministry of Finance	Ministry	LC	FA	P1	B3	07-Dec-26	21-Dec-26	30-Jan-27
6	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	22-Dec-26	04-Jan-27	13-Feb-27
7	Royal Bhutan Police, Division X, Mongar	Corporation	Others	FA	P2	CI	01-Feb-27	10-Feb-27	07-May-27
8	Electricity Services Division, Trongsa, Bhutan Power Corporation Limited	Corporation	Others	CA	P2	CI	12-Feb-27	25-Feb-27	01-Apr-27
9	Kurichu Hydropower plant, Gyalposhing, Mongar	Ministry	LC	CA	P1	CI	01-Mar-27	10-Mar-27	14-Apr-27
10	Divisional Forest Office, Zhemgang, Department of Forests and Park Services, Ministry of Energy and Natural Resources	Ministry	LC	FA	P2	B3	15-Mar-27	26-Mar-27	05-May-27
11	Regional Office, Tingtibi, Department of Surface Transport, Ministry of Infrastructure and Transport	Ministry	LC	FA	P1	A2	29-Mar-27	28-Apr-27	12-Jun-27
12	Mangdechhu Hydropower Plant, Trongsa	Corporation	Others	CA	P1	B3	30-Apr-27	13-May-27	22-Jun-27
13	Cluster Finance Services, Bumthang	Ministry	LC	FA	P1	C3	17-May-27	19-May-27	23-Jun-27
14	Regional Office of Infrastructure Development, Mongar	Ministry	LC	FA	P2	C3	21-May-27	28-May-27	02-Jul-27
15	Dzongkhag Court, Mongar	Judiciary	LC	FA	P2	C2	31-May-27	04-Jun-27	09-Jul-27
16	Drungkhag Court, Werringla	Judiciary	LC	FA	P2	C2	07-Jun-27	11-Jun-27	16-Jul-27

Team-III
Team Leader: Phuntsho Choden, Auditor I
Team Members: Yeshi Jamtsho, Auditor I, Thinley Choizang, Sr. Auditor

Sl. No.	Name of Agencies	Agency Type	Account Type	Audit Type	Audit Priority	Audit Category	Audit Start Date	Audit End Date	Reports Issue Date
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1	Dzongkhag Administration, Trongsa, including 5 Gewog Administrations	Dzongkhag, Drungkhags & Gewogs	LC	FA	PI	AI	03-Aug-26	14-Sep-26	29-Oct-26
2	Regional Revenue and Customs Office, Bumthang, Department of Revenue and Customs, Ministry of Finance	Ministry	LC	FA	PI	CI	16-Sep-26	25-Sep-26	30-Oct-26
3	Dzongkhag Administration, Zhemgang, including Drungkhag and 8 Gewog Administrations	Dzongkhag, Drungkhags & Gewogs	LC	FA	PI	AI	28-Sep-26	20-Nov-26	04-Jan-27
4	Dzongkhag Court, Bumthang	Judiciary	LC	FA	P2	C2	23-Nov-26	25-Nov-26	30-Dec-26
5	Regional Office of Industry, Commerce and Employment, Trongsa, Ministry of Industry, Commerce and Employment	Ministry	LC	FA	P2	C2	27-Nov-26	04-Dec-26	08-Jan-27
6	Regional Office, Lingmethang, Department of Surface Transport, Ministry of Infrastructure and Transport	Ministry	LC	FA	PI	A2	08-Dec-26	06-Jan-27	20-Feb-27
7	Royal Bhutan Police, Division VII, Trongsa	Ministry	LC	FA	P2	CI	15-Feb-27	26-Feb-27	07-May-27
8	Drungkhag Court, Panbang, Zhemgang	Judiciary	LC	FA	P2	C2	01-Mar-27	08-Mar-27	12-Apr-27
9	Dzongkhag Court, Zhemgang	Judiciary	LC	FA	P2	C2	09-Mar-27	16-Mar-27	20-Apr-27
10	Regional Pig and Poultry Breeding Centre, Lingmethang, Mongar	Ministry	LC	FA	P2	C3	18-Mar-27	22-Mar-27	26-Apr-27
11	Cluster Finance Services, Mongar	Ministry	LC	FA	PI	C3	24-Mar-27	26-Mar-27	30-Apr-27
12	Electricity Services Division, Mongar, Bhutan Power Corporation Limited	Corporation	CD	CA	P2	CI	29-Mar-27	07-Apr-27	12-May-27
13	Electricity Services Division, Lhuentse, Bhutan Power Corporation Limited	Corporation	CD	CA	P2	CI	09-Apr-27	20-Apr-27	25-May-27
14	Regional Offices, Bumthang, Ministry of Agriculture and Livestock	Ministry	LC	FA	PI	AI	22-Apr-27	25-May-27	09-Jul-27
15	Transmission Operation and Maintenance Section, Tingtibi, Bhutan Power Corporation Limited	Corporation	Others	CA	P2	CI	27-May-27	07-Jun-27	12-Jul-27
16	Electricity Services Division, Bumthang, Bhutan Power Corporation Limited	Corporation	CD	CA	P2	CI	09-Jun-27	17-Jun-27	22-Jul-27

Office of the Assistant Auditor General, Phuentsholing (OAAGPL)

Team-I									
Team Leader: Tshering Pem, Sr. Audit Officer									
Team Members: Dawa Zam, AAO, Nima Tenzin, AAO & Devin Pradhan, Auditor II									
Sl. No.	Name of Agencies	Agency Type	Account Type	Audit Type	Audit Priority	Audit Category	Audit Start Date	Audit End Date	Reports Issue Date
1	Dzongkhag Administration, Chhukha	Dzongkhag	LC	FA	PI	AI	17-Aug-26	02-Oct-26	16-Nov-26
2	Regional Office for Infrastructural Development, Ministry of Infrastructure and Transport, Phuentsholing	Ministry	LC	FA	P2	CI	05-Oct-26	09-Oct-26	13-Nov-26

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3	Samtse College of Education, Royal University of Bhutan	Autonomous Agencies	LC & CD	FA	P2	B3	12-Oct-26	22-Oct-26	01-Dec-26
4	SASEC Transport, Trade Facilitation Logistic Project Loan-3421-BHU, implemented by Regional Office, Department of Surface Transport, Phuentsholing	Ministry	PLC	FA	PI	CI	26-Oct-26	02-Nov-26	07-Dec-26
5	Regional Office, including Central Stores Unit, Phuentsholing, Department of Surface Transport, Ministry of Infrastructure and Transport	Ministry	LC	FA	PI	AI	03-Nov-26	21-Dec-26	04-Feb-27
6	Drungkhag Court, Dophuchen	Judiciary	LC	FA	P2	C2	22-Dec-26	25-Dec-26	29-Jan-27
7	Regional Immigration Office, Samtse, Department of Immigration, Ministry of Home Affairs	Ministry	LC	FA	P2	B3	28-Dec-26	06-Jan-27	15-Feb-27
8	Royal Bhutan Police, Division IV, Samtse	Ministry	LC	FA	P2	CI	07-Jan-27	15-Jan-27	07-May-27
9	Drungkhag Court, Phuentsholing	Judiciary	LC	FA	P2	C2	16-Feb-27	19-Feb-27	26-Mar-27
10	Samtse Distillery, Army Welfare Project, including Bonded Warehouse and Cardboard Box Unit	Corporation	Others	CA	PI	B3	24-Feb-27	05-Mar-27	14-Apr-27
11	State Mining Corporation Limited, Samtse	Corporations	Others	CA	P2	B2	08-Mar-27	19-Mar-27	28-Apr-27
12	General Hospital, Phuentsholing, National Medical Services	Ministry	LC	FA	P2	CI	22-Mar-27	30-Mar-27	04-May-27
13	Regional Revenue and Customs Office, Phuentsholing, Department of Revenue and Customs, Ministry of Finance	Ministry	LC	FA	P2	BI	31-Mar-27	15-Apr-27	25-May-27
14	Bhutan Automation and Engineering Limited, Chhukha	Corporations	Others	CA	PI	B3	19-Apr-27	28-Apr-27	07-Jun-27
15	Chhukha Hydro Power Plant, Chhukha	Corporations	Others	CA	PI	A3	29-Apr-27	18-May-27	02-Jul-27
16	Transmission Operation and Maintenance Section, Phuentsholing, Bhutan Power Corporation Limited	Corporations	Others	CA	P2	CI	21-May-27	28-May-27	02-Jul-27
17	Drungkhag Court, Tashichhoeling	Judiciary	LC	FA	P2	C2	31-May-27	03-Jun-27	08-Jul-27
18	Divisional Forest Office, Samtse, including Range Offices at Samtse, Dophuchen and Tashichholing, Department of Forests and Park Services, Ministry of Energy and Natural Resources	Ministry	LC	FA	P2	B2	07-Jun-27	18-Jun-27	15-Jul-27

Team-II
Team Leader: Sonam Tshering, Audit Officer
Team Members: Muna Darjee, AAO, & Dorji Gyeltshen, Auditor I

Sl. No.	Name of Agencies	Agency Type	Account Type	Audit Type	Audit Priority	Audit Category	Audit Start Date	Audit End Date	Reports Issue Date
1	Dzongkhag Administration, Haa	Dzongkhag	LC	FA	PI	AI	17-Aug-26	07-Oct-26	21-Nov-26
2	Regional Office, Phuentsholing, including Base Offices in Phuentsholing, Gedu, Tsimasham and Samtse, Bhutan Construction and Transport Authority, Ministry of Infrastructure and Transport	Ministry	LC	FA	P2	BI	09-Oct-26	23-Oct-26	02-Dec-26
3	Jamtsholing Gyalsung Academy	Autonomous	LC	FA	PI	CI	26-Oct-26	04-Nov-26	04-Feb-27

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4	Regional Revenue and Customs Office, Samtse, including Checkposts at Samtse, Gomtu, Bindu, and Jitti, Department of Revenue and Customs, Ministry of Finance	Ministry	LC	FA	P2	B3	06-Nov-26	25-Nov-26	04-Jan-27
5	Climate Resilient Omchhu River Basin Project - 69I4, 69I6 and 0002, Thromde, Phuentsholing	ADB Project	PLC	FA	PI	C2	27-Nov-26	03-Dec-26	07-Jan-27
6	Thromde Administration, Phuentsholing, including CD account, Revenue and Education Subsidy	Thromdes	LC	FA	PI	AI	04-Dec-26	14-Jan-27	28-Feb-27
7	Royal Bhutan Police, Division III, Phuentsholing	Ministry	LC	FA	P2	CI	17-Feb-27	25-Feb-27	07-May-27
8	Corporate Office of Druk Hydro Energy Limited, Phuentsholing, including Druk Bindu I & II (18MW), Tendruk, Samtse, Burangangchu HPP (54MW), Zhemgang, and Yungichhu HPP (32MW), Lhuentse	Corporation	Others	CA	PI	AI	01-Mar-27	13-Apr-27	28-May-27
9	College of Science and Technology, Rinchending, Phuentsholing, Royal University of Bhutan	Autonomous	LC & CD	FA	PI	B3	15-Apr-27	28-Apr-27	07-Jun-27
10	Penden Cement Authority Limited, Phuntshopelri, Gomtu, including Depot at Phuentsholing	Corporations	Others	CA	PI	AI	30-Apr-27	29-May-27	13-Jul-27
11	Agricultural Research Development Centre, Phuentsholing	Ministry	LC	FA	P2	CI	31-May-27	08-Jun-27	13-Jul-27
12	Electricity Service Division, Samtse, Bhutan Power Corporation Limited	Corporations	Others	CA	P2	CI	10-Jun-27	19-Jun-27	19-Jul-27
13	Construction Project Office/Gyalsung Project Office, Bhutan Power Corporation Limited, Jamtsholing	Corporations	Others	CA	P2	CI	21-Jun-27	29-Jun-27	29-Jul-27

Team-III
Team Leader: Tandin Wangdi, Assistant Audit Officer
Team Members: Karma Sangay, Sr. Auditor, Chimi Dema, Auditor I, & Parkash Laabar, Auditor II

Sl. No.	Name of Agencies	Agency Type	Account Type	Audit Type	Audit Priority	Audit Category	Audit Start Date	Audit End Date	Reports Issue Date
1	Dzongkhag Administration, Samtse	Dzongkhag	LC	FA	PI	AI	17-Aug-26	19-Oct-26	03-Dec-26
2	Regional Immigration Office, Phuentsholing, Department of Immigration, Ministry of Home Affairs	Ministry	LC	FA	P2	B3	22-Oct-26	02-Nov-26	12-Dec-26
3	Regional Office of Industry, Commerce and Employment, Phuentsholing, Ministry of Industry, Commerce and Employment	Ministry	LC	FA	P2	C2	03-Nov-26	06-Nov-26	11-Dec-26
4	Divisional Forest Office, Gedu, including Range Offices at Phuentsholing, Gedu and Tshimasham, Department of Forests and Park Services, Ministries of Energy and Natural Resources	Ministry	LC	FA	P2	B2	09-Nov-26	23-Nov-26	02-Jan-27
5	Regional Agricultural Marketing Division, Department of Agricultural Marketing and Cooperatives, Ministry of Agriculture and Livestock	Ministry	LC	FA	P2	CI	25-Nov-26	02-Dec-26	06-Jan-27

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6	Logistics Management Division, Phuentsholing, Ministry of Health	Ministry	LC	FA	P2	CI	03-Dec-26	10-Dec-26	14-Jan-27
7	Samtse Hospital	Ministry	LC	FA	PI	CI	14-Dec-26	22-Dec-26	26-Jan-27
8	Special Reserve Police Force (SRPF), Royal Bhutan Police, Tashi Gatshel, Chhukha	Ministry	LC	FA	P2	CI	28-Dec-26	05-Jan-27	07-May-27
9	Gedu College of Business Studies, Royal University of Bhutan	Autonomous Agencies	LC	FA	P2	B3	07-Jan-27	18-Jan-27	27-Feb-27
10	Tala Hydro Power Plant, including Hydro Power Research and Development Centre	Corporations	Others	CA	PI	A2	15-Feb-27	10-Mar-27	24-Apr-27
11	Bhutan Board Products Limited, Phuentsholing, including Tala Factory and Showroom at Thimphu	Corporations	Others	CA	PI	A2	12-Mar-27	02-Apr-27	17-May-27
12	Central Stores Division, Phuentsholing, Bhutan Power Corporation Limited	Corporations	Others	CA	P2	CI	05-Apr-27	12-Apr-27	17-May-27
13	Construction Project Office, Phuentsholing, Bhutan Power Corporation Limited	Corporations	Others	CA	P2	CI	13-Apr-27	21-Apr-27	26-May-27
14	Cold Water Fish Culture Centre, Haa	Ministry	LC	FA	P2	CI	23-Apr-27	30-Apr-27	04-Jun-27
15	Food Corporations of Bhutan Limited, Phuentsholing, including Regional Offices at Phuentsholing, Gelephu and Samdrup Jongkhar, Central Warehouse, Regional and District Warehouses, Auction Yards and Retail Outlets	Corporations	Others	CA	PI	AI	03-May-27	10-Jun-27	25-Jul-27
16	Electricity Services Division, Haa, Bhutan Power Corporation Limited	Corporations	Others	CA	P2	CI	11-Jun-27	18-Jun-27	23-Jul-27
17	Bhutan Lottery Limited, Phuentsholing	Corporations	Others	CA	P2	CI	21-Jun-27	28-Jun-27	02-Aug-27

Office of the Assistant Auditor General, Samdrup Jongkhar (OAAGSJ)

Team-I

Team Leader: Sangay Tashi, Sr. Audit Officer

Team Members: Chogyel, Sr. Auditor I & Jigme Dorji AAO

Sl. No.	Name of Agencies	Agency Type	Account Type	Audit Type	Audit Priority	Audit Category	Audit Start Date	Audit End Date	Reports Issue Date
1	Dzongkhag Administration, Trashigang, including Drungkhag and Gewog Administrations	Dzongkhag	LC	FA	PI	AI	10-Aug-26	02-Nov-26	18-Dec-26
2	Dzongkhag Court, Trashiyangtse	Judiciary	LC	FA	P2	C2	06-Nov-26	13-Nov-26	18-Dec-26
3	Regional Office, Samdrup Jongkhar, Bhutan Construction and Transport Authority, including Nganglam and Pemagatshel Base Offices	Ministry	LC	FA	P2	B2	17-Nov-26	04-Dec-26	13-Jan-27
4	Divisional Forest Office, Samdrup Jongkhar, Department of Forests and Park Services, Ministry of Energy and Natural Resources	Ministry	LC	FA	P2	B2	07-Dec-26	25-Dec-26	03-Feb-27

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5	Royal Bhutan Police, Division VIII, Samdrup Jongkhar, including Royal Bhutan Police, Pemagatshel	Ministry	LC	FA	P2	CI	28-Dec-26	06-Jan-27	07-May-27
6	Regional Office, Samdrup Jongkhar, Department of Surface Transport, Ministry of Infrastructure and Transport	Ministry	LC	FA	PI	A2	15-Feb-27	16-Mar-27	30-Apr-27
7	Regional Office, Trashigang, Department of Surface Transport, Ministry of Infrastructure and Transport	Ministry	LC	FA	PI	A2	22-Mar-27	20-Apr-27	04-Jun-27
8	Electricity Services Division, Trashigang, Bhutan Power Corporation Limited	Corporation	Others	CA	P2	CI	21-Apr-27	29-Apr-27	03-Jun-27
9	Kouphuku International Dairy Corporation, Chenari, Trashigang	Corporation	Others	CA	P2	CI	03-May-27	11-May-27	15-Jun-27
10	College of Zorigchusum, Trashiyangtse, Department of Workforce Planning and Skills Development, Ministry of Education and Skills Development	Ministry	LC & CD	FA	P2	B3	17-May-27	28-May-27	07-Jul-27
11	Sherubtse College, Kanglung, Royal University of Bhutan	Autonomous	LC & CD	FA	P2	B2	01-Jun-27	18-Jun-27	28-Jul-27

Team-II
Team Leader: Phuntsho Choden, Dy. Chief Audit Officer
Team Members: Tashi Chopel, Auditor I & Ugyen Nima, AAO

Sl. No.	Name of Agencies	Agency Type	Account Type	Audit Type	Audit Priority	Audit Category	Audit Start Date	Audit End Date	Reports Issue Date
1	Regional Offices, Trashigang, Ministry of Agriculture and Livestock, including Centre for Nublang Conservation and Development, Trashigang, and Regional Livestock Development Centre, Trashigang	Ministry	LC	FA	P2	B2	10-Aug-26	28-Aug-26	07-Oct-26
2	Regional Office of Industry, Commerce and Employment, Samdrup Jongkhar, Ministry of Industry, Commerce and Employment	Ministry	LC	FA	P2	C2	31-Aug-26	04-Sep-26	09-Oct-26
3	Dzongkhag Administration, Samdrup Jongkhar	Dzongkhag	LC	FA	PI	A1	08-Sep-26	19-Nov-26	04-Jan-27
4	Pemathang Gyalsung Academy	Autonomous	LC	FA	PI	CI	23-Nov-26	02-Dec-26	04-Feb-27
5	Regional Offices, Trashigang, Ministry of Energy and Natural Resources and Divisional Forest Office, Trashigang and Sakteng Wildlife Sanctuary, Phongmey, Trashigang	Ministry	LC	FA	P2	A3	07-Dec-26	01-Jan-27	15-Feb-27
6	Royal Bhutan Police, Division IX, Trashigang	Ministry	LC	FA	P2	CI	04-Jan-27	14-Jan-27	07-May-27
7	Electricity Services Division, Samdrup Jongkhar, Bhutan Power Corporation Limited	Corporation	Others	CA	P2	CI	15-Feb-27	26-Feb-27	02-Apr-27
8	Transmission Operation and Maintenance Division, Deothang, Bhutan Power Corporation Limited	Corporation	Others	CA	P2	CI	01-Mar-27	10-Mar-27	14-Apr-27
9	Dungsam Cement Corporation Limited, Nganglam	Corporation	Others	CA	PI	A1	15-Mar-27	16-Apr-27	31-May-27
10	Kholochhu Hydro Power Limited, Doksum, Trashiyangtse	Corporation	Others	CA	PI	A3	21-Apr-27	14-May-27	28-Jun-27

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11	Dzongkhag Court, Pemagatshel	Judiciary	LC	FA	P2	C2	17-May-27	21-May-27	25-Jun-27
12	Mithun Breeding Farm, Arong, Department of Livestock, Ministry of Agriculture and Livestock	Ministry	LC	FA	P2	C2	24-May-27	28-May-27	02-Jul-27
13	Drungkhag Court, Nganglam	Judiciary	LC	FA	P2	C2	01-Jun-27	07-Jun-27	12-Jul-27

Team-III
Team Leader: Sonam Chopel
Team Members: Chogyal, Sr. Auditor I & Jigme Dorji, AAO

Sl. No.	Name of Agencies	Agency Type	Account Type	Audit Type	Audit Priority	Audit Category	Audit Start Date	Audit End Date	Reports Issue Date
1	Dzongkhag Administration, Trashiyangtse	Dzongkhag	LC	FA	P1	AI	10-Aug-26	23-Sep-26	07-Nov-26
2	Dzongkhag Administration, Pemagatshel	Dzongkhag	LC	FA	P1	AI	28-Sep-26	30-Nov-26	14-Jan-27
3	Jigme Namgyel Engineering College, Deothang, Royal University of Bhutan	Autonomous	LC & CD	FA	P2	B3	03-Dec-26	15-Dec-26	24-Jan-27
4	Royal Bhutan Police, Division XIV, Trashiyangtse	Ministry	LC	FA	P2	CI	21-Dec-26	30-Dec-26	07-May-27
5	Regional Fish Seed Production Centre, Samdrup Jongkhar	Ministry	LC	FA	P2	C2	04-Jan-27	12-Jan-27	16-Feb-27
6	Divisional Forest Office, Pemagatshel, Department of Forests and Park Services, Ministry of Energy and Natural Resources	Ministry	LC	FA	P2	B3	15-Feb-27	26-Feb-27	09-Apr-27
7	Electricity Services Division, Pemagatshel, Bhutan Power Corporation Limited	Corporation	Others	CA	P2	CI	01-Mar-27	10-Mar-27	14-Apr-27
8	Technical Training Institute, Rangjung, Trashigang, Department of Workforce Planning and Skills Development, Ministry of Education and Skills Development	Ministry	LC	FA	P2	C2	15-Mar-27	19-Mar-27	23-Apr-27
9	Thromde Administration, Samdrup Jongkhar	Autonomous	LC & CD	FA	P1	AI	23-Mar-27	21-May-27	05-Jul-27
10	Electricity Services Division, Trashiyangtse, Bhutan Power Corporation Limited	Corporation	Others	CA	P2	CI	24-May-27	02-Jun-27	07-Jul-27
11	Dzongkhag Court, Samdrup Jongkhar	Judiciary	LC	FA	P2	C2	07-Jun-27	11-Jun-27	16-Jul-27
12	Drungkhag Court, Jomotshangkha	Judiciary	LC	FA	P2	C2	14-Jun-27	18-Jun-27	23-Jul-27

Office of the Assistant Auditor General, Tsirang (OAAGTS)

Team-I
Team Leader: Gem Dorji, Sr. Audit Officer
Team Member: Barsa Rai, AAO & Phurpa Dorji, AAO

Sl. No.	Name of Agencies	Agency Type	Account Type	Audit Type	Audit Priority	Audit Category	Audit Start Date	Audit End Date	Reports Issue Date
1	Dzongkhag Administration, Tsirang, including Gewog Administrations	Dzongkhag	LC	FA	P1	AI	03-Aug-26	02-Oct-26	16-Nov-26
2	Building Resilient Commercial Smallholder Agriculture, Ministry of Agriculture and Livestock	Ministry	PLC	FA	P1	AI	05-Oct-26	10-Nov-26	25-Dec-26

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3	Sarpang Dzong Construction Project, Sarpang	Ministry	PLC	FA	PI	B3	16-Nov-26	27-Nov-26	06-Jan-27
4	Regional Immigration Office, Gelephu, Department of Immigration, Ministry of Home Affairs	Ministry	LC	FA	P2	B3	30-Nov-26	10-Dec-26	19-Jan-27
5	Construction Project Office, Taraythang and Pelrithang, Sarpang, Bhutan Power Corporation Limited	Corporation	Others	CA	P2	CI	14-Dec-26	25-Dec-26	03-Feb-27
6	Army Welfare Project, Head Office, Gelephu, Sarpang, including AWP Distillery, BCD, Sawmill & Silchu	Autonomous	CD	FA	PI	AI	01-Feb-27	31-Mar-27	14-May-27
7	National Poultry Research and Development Centre, Gakidling, Sarpang, Department of Livestock, Ministry of Agriculture and Livestock	Corporation	Others	FA	P2	CI	05-Apr-27	13-Apr-27	18-May-27
8	Central Regional Referral Hospital, Gelephu	Ministry	LC	FA	P2	B2	19-Apr-27	05-May-27	09-Jun-27
9	Dagachu Hydro Power Corporation, Dagapela, Dagana	Corporation	Others	CA	P2	CI	10-May-27	18-May-27	22-Jun-27
10	Electricity Services Division, Dagapela, Dagana, Bhutan Power Corporation Limited	Corporation	Others	CA	P2	CI	19-May-27	28-May-27	02-Jul-27
11	Dzongkhag Hospital, Tsirang	Ministry	LC	FA	PI	CI	31-May-27	08-Jun-27	13-Jul-27

Team-II
Team Leader: Bikash Rai, Sr. Audit Officer
Team Members: Rinzin Norbu, Auditor & Robin Rai, AAO

Sl. No.	Name of Agencies	Agency Type	Account Type	Audit Type	Audit Priority	Audit Category	Audit Start Date	Audit End Date	Reports Issue Date
1	Vector Borne Disease Control Program, Gelephu, Department of Public Health, Ministry of Health	Ministry	LC	FA	PI	B3	03-Aug-26	14-Aug-26	23-Sep-26
2	GFATM Project 'Acceleration Towards Achieving Zero Indigenous Malaria in Bhutan', Gelephu, Sarpang, Department of Public Health, Ministry of Health	Ministry	PLC	FA	PI	C2	17-Aug-26	21-Aug-26	25-Sep-26
3	Dzongkhag Administration, Sarpang, including Gewog Administrations	Dzongkhag	LC	FA	PI	AI	01-Sep-26	09-Nov-26	24-Dec-26
4	Natural Resources Development Corporation Limited, Gelephu, Sarpang	Corporation	Others	CA	P2	CI	12-Nov-26	20-Nov-26	30-Dec-26
5	Divisional Forest Office, Tsirang, Department of Forests and Park Services, Ministry of Energy and Natural Resources	Ministry	LC	FA	P2	B3	23-Nov-26	03-Dec-26	12-Jan-27
6	Regional Revenue and Customs Office, Gelephu, Department of Revenue and Customs, Ministry of Finance	Ministry	LC	FA	PI	B2	07-Dec-26	24-Dec-26	02-Feb-27
7	Royal Bhutan Police, Division V, Gelephu	Ministry	LC	FA	PI	CI	03-Feb-27	12-Feb-27	07-May-27
8	Police Training Institute, Royal Bhutan Police, Jigmeling, Sarpang	Ministry	LC	FA	PI	CI	15-Feb-27	25-Feb-27	07-May-27
9	Royal Bhutan Police, Division VI, Tsirang	Ministry	LC	FA	PI	CI	01-Mar-27	08-Mar-27	07-May-27
10	Thromde Administration, Gelephu	Autonomous	LC	FA	PI	AI	10-Mar-27	27-Apr-27	11-Jun-27

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11	Divisional Forest Office, Dagapela, Dagana, Department of Forests and Park Services, Ministry of Energy and Natural Resources	Ministry	LC	FA	P2	B3	29-Apr-27	12-May-27	21-Jun-27
12	ORIO Project, Dagapela, Department of Surface Transport, Ministry of Infrastructure and Transport	Ministry	PLC	FA	PI	C2	13-May-27	26-May-27	30-Jun-27
13	Dzongkhag Court, Tsirang	Ministry	PLC	FA	PI	C2	31-May-27	04-Jun-27	30-Jun-27

Team-III

Team Leader: Dophu Dukpa, Dy. Chief Auditor

Team Members: Migma Sherpa, Sr. Auditor II, Rinchen Lhaden, AAO & Koncho Yodzar, AAO

Sl. No.	Name of Agencies	Agency Type	Account Type	Audit Type	Audit Priority	Audit Category	Audit Start Date	Audit End Date	Reports Issue Date
1	Electricity Services Division, Tsirang, Bhutan Power Corporation Limited	Corporation	Others	CA	P2	CI	03-Aug-26	07-Aug-26	11-Sep-26
2	Transmission Operation and Maintenance Section, Tsirang, Bhutan Power Corporation Limited	Corporation	Others	CA	P2	CI	10-Aug-26	14-Aug-26	18-Sep-26
3	Dzongkhag Administration, Dagana, including Drungkhag & Gewog Administrations	Dzongkhag	LC	FA	PI	AI	17-Aug-26	12-Oct-26	26-Nov-26
4	Dzongkhag Court, Dagana	Judiciary	LC	FA	P2	C2	13-Oct-26	16-Oct-26	20-Nov-26
5	Drungkhag Court, Lhamoizingkha	Judiciary	LC	FA	P2	C2	19-Oct-26	22-Oct-26	26-Nov-26
6	Jigme Wangchuk Power Training Institute, Dekiling, Sarpang, Department of Workforce Planning and Skills Development, Ministry of Education and Skills Development	Ministry	LC	FA	P2	CI	26-Oct-26	30-Oct-26	04-Dec-26
7	Bhutan Hydropower Services Limited, Sarpang	Corporation	Others	CA	P2	B2	09-Nov-26	23-Nov-26	01-Jan-27
8	Regional Office, Sarpang, Department of Surface Transport, Ministry of Infrastructure and Transport	Ministry	LC	FA	PI	A2	24-Nov-26	18-Dec-26	02-Feb-27
9	Regional Office of Industry, Commerce and Employment, Gelephu, Ministry of Industry, Commerce and Employment	Ministry	LC	FA	P2	C2	21-Dec-26	25-Dec-26	29-Jan-27
10	Regional Office for Infrastructural Development, Department of Infrastructure Development, Ministry of Infrastructure and Transport, Tsirang	Ministry	LC	FA	PI	C3	28-Dec-26	29-Dec-26	02-Feb-27
11	Regional Offices, Sarpang, Ministry of Energy and Natural Resources	Ministry	LC	FA	PI	A3	01-Feb-27	19-Feb-27	05-Apr-27
12	Royal Manas National Park, Gelephu, Department of Forests and Park Services, Ministry of Energy and Natural Resources	Ministry	LC	FA	PI	B3	24-Feb-27	05-Mar-27	14-Apr-27
13	Regional Offices, Gelephu, Ministry of Agriculture and Livestock	Ministry	LC	FA	PI	AI	08-Mar-27	29-Mar-27	13-May-27
14	Regional Office, Gelephu, Bhutan Construction and Transport Authority, Ministry of Infrastructure and Transport, including	Ministry	LC	FA	P2	BI	30-Mar-27	16-Apr-27	26-May-27

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	Base Offices in Bumthang, Dagana, Sarpang, Trongsa, Tsirang and Zhemgang								
15	Electricity Services Division, Gelephu, Bhutan Power Corporation Limited	Corporation	Others	CA	P2	CI	19-Apr-27	27-Apr-27	01-Jun-27
16	Regional Stores Division, Pelrithang, Sarpang, Bhutan Power Corporation Limited	Corporation	Others	CA	P2	CI	28-Apr-27	05-May-27	09-Jun-27
17	Transmission Operation and Maintenance Section, Gelephu, Bhutan Power Corporation Limited	Corporation	Others	CA	P2	CI	06-May-27	14-May-27	18-Jun-27
18	Cluster Finance Services, Gelephu	Ministry	LC	FA	PI	C3	17-May-27	18-May-27	22-Jun-27
19	Dzongkhag Court, Sarpang	Judiciary	LC	FA	P2	C2	24-May-27	28-May-27	02-Jul-27
20	Drungkhag Court, Gelephu	Judiciary	LC	FA	P2	C2	31-May-27	04-Jun-27	09-Jul-27

