ANNUAL AUDIT SCHEDULE

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

Contents

AUDIT THRUST AREAS FOR FY 2026-27

As part of its risk-based approach to audit planning, the Royal Audit Authority (RAA) identifies key areas that warrant focused audit attention based on emerging risks, recurring issues, and matters of significance to public service delivery and the management and use of public resources.

The audit thrust areas are intended to provide strategic direction and greater focus to audit teams during the planning and execution of audits. They also support a consistent approach to examining areas of common concern across relevant agencies, while allowing audit teams to exercise professional judgement based on the specific risks and circumstances of each audit.

For FY 2026-27, five audit thrust areas have been selected to provide focused attention to key areas of public interest and emerging audit risks. The areas were developed through consultation with the audit divisions and Offices of the Assistant Auditor General and were subsequently reviewed and consolidated for consideration.

The minimum guidelines are outlined below:

I. Service Delivery (G2C, Pension, and Other Services not capture by G2C)

i) Background

In March 2026, the Auditor General issued an office order to all auditors emphasizing the audit of non-financial aspects, particularly service delivery. As service delivery constitutes the core mandate of respective agencies, audit teams are required to plan and conduct reviews to assess the efficiency and effectiveness of services, with due consideration to the stated objectives and prescribed Turnaround Time (TAT) for each service.

All auditors were instructed to take note of G2C services and assess their efficiency and effectiveness during the audit of their respective agencies. Effective from AAS 2026-27 onwards, audit teams are required to incorporate the audit of G2C services into their audit plans at the planning stage itself. Accordingly, service delivery has been identified as one of the thrust areas for FY 2026-27.

ii) Audit objective:

Assess the service accessibility, timeliness of service, compliance with standards and transparency and accountability for each service.

Auditors are expected to carry out the following minimum audit procedures and gather the following minimum information:

Aspects	Audit objectives	Audit procedures	Audit Evidence
Service Accessibility	To assess whether services are easily accessible to	Review service delivery channels (online, offline),	Service records, user feedback, accessibility reports

	citizens, including remote areas	assess outreach programs, and interview service users	
Timeliness of Service	To determine whether services are delivered within the prescribed timelines	Compare actual service delivery time with standards; review processing logs	Service delivery records, turnaround time reports
Compliance with Standards	To verify whether services comply with established rules, SOPs, and service standards	Examine relevant policies, SOPs, and compliance reports	SOP documents, compliance checklists, audit trails
Transparency & Accountability	To assess whether processes are transparent and accountable	Review disclosure of procedures, fees, and service requirements; check grievance mechanisms	Public notices, websites, grievance records
Efficiency of Processes	To evaluate whether resources are utilized efficiently in-service delivery	Analyse workflow processes, identify bottlenecks, and review resource allocation	Process maps, staffing records, performance reports
Customer Satisfaction	To assess the level of satisfaction among service users	Conduct surveys, review feedback and complaints	Survey results, complaint registers, feedback forms

II. Review of Construction of Chain-Link Fencing in Consistency with Implementation Guidelines

i) Brief Background

Chain-link fencing has been implemented by the Ministry of Agriculture and Livestock to mitigate Human-Wildlife Conflict (HWC), which significantly contributes to agricultural productivity in Bhutan. According to the guideline, crop losses ranged from 19% to 43%, impacting farmer livelihoods and contributing to rural land abandonment.

To address this, chain-link fencing projects are implemented with government support, on a cost-sharing basis with beneficiaries. Given the substantial investment and multi-stakeholder involvement (Department, Dzongkhag, Gewog, and User Groups), ensuring compliance with implementation guidelines is critical for effectiveness, economy, and sustainability/durability.

ii) Principle (as per Guidelines) under the Cost-Sharing Mechanism:

- **Government responsibility:**

    1. Procurement and Supply of construction materials (boulders, aggregates, cement), chain-link fencing materials (chain-mesh & angle poles), and transportation to the sites.
    2. Backstopping/Aiding the beneficiaries/labours in construction of the chain-link fencing as per the Guidelines.

- Beneficiary responsibility: Provision of all labour (skilled/unskilled), tools, and locally available resources.

iii) Audit Objectives

The audit aims to:

- Assess whether chain-link fencing projects are implemented in compliance with prescribed guidelines.
- Verify whether selection, prioritization, and approval of projects are done transparently and as per criteria.
- Evaluate economy, efficiency, and effectiveness in the construction and utilization of fencing.
- Assess quality of materials, workmanship, and design suitability.
- Verify adequacy of monitoring, reporting, and maintenance mechanisms.

Minimum Audit Guidelines

Sl. No.	Aspect	Area of Concern	Audit Procedures	Audit Evidence
1	Design & Technical Compliance	Deviation from approved designs affecting effectiveness Suitability of the design to local setting	Compare actual construction with standard designs Enquire human wildlife situation in the locality and suitability of the design.	Design, drawings, site verification reports, photos Drawing and design, Conduct physical verification Reports on HWC reported.
2	Proposal Screening & Approval & site selection	Projects selected without meeting eligibility criteria (e.g., <30 acres, low HWC areas) Fencing not covering intended area or ineffective placement	Review approved proposals against screening and prioritization criteria Conduct site visits and verify GPS/location data	Approved proposals, screening reports, scoring sheets GPS coordinates, site maps, physical verification
3	Cost Sharing Mechanism	Government bearing labour, tools, machinery costs contrary to guidelines	Verify beneficiary contribution and participation to instil sense of ownership, Verify whether any payments made for labour, tools, machinery	Labour contribution records, community agreements and engagement, Muster roll records, payment vouchers
4	Procurement & Tendering of fencing materials (MS	Non-compliance with procurement rules; over-pricing,	Review procurement process for materials and transportation to site	Tender documents, bid evaluation reports, contracts awards and agreements

	Angle Post, Chainlink, U-nail, barbed wire and local construction materials) & Material Quality and specification	Direct procurement of materials Use of substandard materials (Chainlink mesh, Iron Angle posts, wires)	Inspect materials against standard specifications, conduct physical verification at site	Inspection reports, delivery notes, test certificates and specification.
5	Implementation & Execution	Delays, incomplete works, poor workmanship Excess procurement due to poor estimation and misuse of materials	Review implementation schedule vs actual progress Verify estimates, actual procurement, consumption and conduct physical verification at site	Work progress reports, completion certificates. Stock Register and measurement books
6	Asset Management & Maintenance	Lack of ownership leading to damage or non-functionality/sustainability of the structure	Check maintenance practices and formation of user group for sustainability of the structure and community ownership	Maintenance records, user group meeting minutes, Chart out bylaws

III. Review of Utility Billing System in Thromdes and Municipal Offices under Dzongkhags

Municipal Offices/Sectors under Dzongkhags and Thromdes continue to rely on an outdated Utility Billing System developed in the 1990s to manage billing and revenue collection for municipal services such as:

- Water supply charges
- Sewerage charges
- Street lighting charges
- Garbage collection fees
- Waste collection charges from households located in Gewogs within or adjoining Thromde boundaries
- Other municipal service charges

In certain areas, Dzongkhags collect waste service fees (e.g., Nu. 100 per household) from households located in Gewogs that fall within the waste collection service coverage of the Thromde. The collected amount is subsequently remitted to the concerned Thromde, which provides waste collection services on designated dates. This arrangement may create risks relating to billing accuracy, collection efficiency, remittance, and accountability.

Due to the age of the system, recurring billing complaints, weak system controls, and operational inefficiencies, the Utility Billing System has been identified as an Audit Thrust Area for the upcoming Financial Year Audit.

i) Audit Objectives

The audit shall assess whether:

- Utility billing is accurate, complete, and generated on a timely basis
- Revenue collected is properly accounted for, deposited, and reconciled
- Tariff rates applied are in accordance with approved rules, notifications, and service agreements
- System controls adequately prevent errors, fraud, and unauthorized changes
- Consumer records and billing databases are accurate and updated
- Revenue sharing/remittance arrangements between Dzongkhags and Thromdes are properly managed
- The existing system remains effective and suitable for current operational needs

ii) Minimum procedures

Sl. No.	Audit Risk/Issue	Records/Documents to Review	Audit Procedures	Risks/Challenges
I	Incorrect carry-forward of outstanding balances despite payment settlement	Consumer billing records, payment receipts, complaint records, refund records	Verify sample consumer accounts to determine whether paid balances were incorrectly carried forward to subsequent bills. Review refund/adjustment mechanisms for excess billing.	Difficulty tracing historical transactions
2	Non-functional, faulty, or obsolete water meters leading to inaccurate billing	Meter inspection reports, replacement records, maintenance logs	Verify whether faulty meters were identified and replaced in a timely manner. Conduct sample physical verification where feasible.	Physical verification constraints
3	Mismatch between billed revenue, collected revenue, and deposited revenue	Billing reports, cash collection records, bank deposit records, accounting records	Reconcile billed amounts, collections, and deposits to identify leakages or delays.	Large transaction volumes

4	System-generated overbilling/underbilling due to calculation errors	Consumer bills, tariff notifications, billing logic	Verify whether billing calculations align with approved tariff structures.	Requires IT expertise
5	Absence of system manuals, SOPs, and documentation	User manuals, flowcharts, SOPs, training records	Assess adequacy of documentation and determine whether staff are operating the system properly.	Documentation may not exist
6	Unauthorized modification of billing records	Audit logs, user access records	Review whether users can alter billing records without authorization.	Audit logs may be unavailable
7	Weak segregation of duties	Staff roles, access rights	Verify whether the same personnel handle billing, collection, reconciliation, and adjustments.	Limited staffing
8	Unbilled consumers/missing customer records	Consumer registry, connection approvals	Verify whether all service users are captured in the system.	Field verification required
9	Delayed bill generation and revenue collection	Billing schedules, collection reports	Review timeliness of billing and collection cycles.	Poor record maintenance
10	Manual transactions outside the system	Manual registers, receipts	Assess risks arising from manual billing adjustments or collections.	Incomplete records
11	Weak backup and disaster recovery controls	Backup logs, IT policies	Verify adequacy of backup procedures.	May require IT audit support
12	Duplicate/inactive consumer accounts	Consumer master records	Identify duplicate, inactive, or ghost accounts.	Poor data quality
13	Revenue leakage from unauthorized connections	Field inspection records	Verify unauthorized utility connections.	Field inspection required
14	Weak recovery of outstanding arrears	Outstanding reports, notices	Review actions taken to recover overdue amounts.	Poor follow-up records
15	System obsolescence risk	System architecture records, maintenance agreements	Assess sustainability of the existing system.	Lack of technical records
16	Weak controls over waste collection fees collected	Household records, collection registers,	Verify whether the correct number of	Lack of formal agreements and

	from Gewogs and remitted to Thromdes	remittance records, agreements between Dzongkhag and Thromde	households are billed, collections are properly accounted for, and remittances to Thromdes are timely and accurate. Review waste collection schedules and service arrangements.	incomplete household records

iii) Additional IT Audit Focus Areas

Since the billing system is outdated and technology-dependent, the audit may also review:

- Password controls and user authentication
- Data backup procedures
- Change management controls
- System downtime logs
- Vendor dependency risks
- Cybersecurity vulnerabilities
- Database integrity controls

IV. Assessment of the adequacy of the Specific Conditions of Contract (SCC) in safeguarding the interests of procuring agencies, including provisions related to Liquidated Damages (LD), insurance, Defects Liability Period (DLP), price adjustment, performance security, secured advance, and key personnel

i) Audit Objective

To assess whether procuring agencies have incorporated and enforced key contractual safeguards in construction works in accordance with the Standard Bidding Documents, General Conditions of Contract, Special Conditions of Contract, approved estimates, Bhutan Schedule of Rates, Financial Rules and Regulations 2016, applicable procurement requirements, and the National Internal Control Framework.

ii) Minimum Audit Scope

The audit shall cover both contract formulation and post-award contract management. The review shall not be limited to whether clauses exist in the SCC; auditors shall also verify whether the clauses were actually enforced during execution, billing, completion, handing/taking over, and defects liability period.

- All selected construction contracts under the thrust area, including new construction, renovation, maintenance, deposit works and works executed through direct award where applicable.
- Contracts with significant value, abnormal variation/deviation from BOQ, direct award or additional works, time extension, cost/time overrun, secured advance, price adjustment, quality complaints, incomplete works, DLP defects, or repeated contractor issues shall receive priority.

- For each selected contract, the team shall examine the full contract life cycle: planning, estimate, tendering/award, agreement, site execution, measurement, payment, completion, DLP and closure.

iii) Minimum Audit Procedures by Key Contract Safeguard

Area	Minimum Criteria	Audit Risk / Possible Condition	Minimum Procedures	Minimum Evidence	Indicative Category Code Area
1. Completeness and adequacy of SCC/GCC provisions	Contract agreement shall incorporate applicable standard clauses from the SBD/GCC and SCC without unauthorized deletion, dilution or contradiction.	SCC omits or weakens key safeguards on LD, insurance, DLP, performance security, price adjustment, secured advance, retention, key personnel or termination.	Compare signed contract with relevant SBD/GCC/SCC. Check whether any clause was modified, deleted or left blank. Verify that contract particulars are complete and consistent with award decision. Where modifications exist, verify approval and justification.	SBD/GCC/SCC, signed contract, bid document, addenda, letter of acceptance, approval notes.	Inadequacies in contract agreement / Non-incorporation of standard clauses / Unjustified change of contract terms
2. Liquidated damages (LD)	LD rate and ceiling shall be as prescribed in the GCC/SCC and applied for contractor-attributable delay.	LD rate falls outside permissible range, LD ceiling omitted, LD not levied for delayed completion, or LD deducted but not accounted as government revenue.	Verify LD rate, ceiling, start/end dates, approved extensions and delay responsibility. Recalculate LD. Check whether LD was deducted from RA/final bills and deposited/accounted properly. Distinguish excusable delay	Contract, GCC/SCC, work schedule, extension approvals, completion certificate, RA/final bills, LD calculation, deposit voucher.	Non-levy of liquidated damages for delayed constructions / Breach of contract

			supported by approved extension from contractor default.		
3. Contractor's All Risk (CAR) insurance	CAR insurance shall be obtained before commencement, cover the required amount, period and risks, and remain valid through the required contract period/DLP where applicable.	Insurance not obtained, obtained late, under-insured, expired, deductible not specified, or agency did not recover premium when it arranged insurance on behalf of contractor.	Obtain policy and verify commencement date, insured amount, validity, exclusions, deductible and beneficiary. Check claims, accidents or damages. If contractor failed to insure, verify whether agency arranged insurance and recovered cost.	Insurance policy/certificate, premium receipt, SCC/GCC, claim records, recovery records.	Non/under insurance of contract works / Non-lodging of insurance claims / Non-enforcement of contract terms
4. Defects Liability Period (DLP)	DLP shall be correctly specified and enforced; defects identified during DLP shall be rectified by contractor or recovered from contractor when rectified by procuring agency.	DLP shorter than required, DLP not monitored, defects accepted without rectification, security released despite unresolved defects, or agency bears rectification cost.	Review handing/taking over records, defects list, DLP expiry, inspection reports and final completion certificate. Physically verify sampled works where defects are reported or visible. Check whether retention/security was released only after DLP obligations were fulfilled.	Handover certificate, defects list, DLP certificate, site inspection notes/photos, security release records, repair estimates/recovery.	Non-restoration and acceptance of defective works / Improper release of deposits/guarantees

5. Price adjustment	Price adjustment shall be paid only when applicable under contract, using correct base/index, correct eligible period, and excluding ineligible items.	PA paid during ineligible first 12 months, beyond contract period without valid extension, using wrong indices, or including extra/deviated items with analyzed rates.	Verify contract eligibility. Recalculate PA period-wise using approved formula and published index. Segregate value of work executed within ineligible period. Exclude extra/deviated items where rates are newly analyzed. Verify that PA beyond original completion date is backed by valid extension.	PA vouchers, RA bills, MB, calculation sheets, published indices, extension approvals, BOQ/deviation statement.	Irregular payment of price adjustment / Payment with erroneous rate analysis / Excess payment
6. Performance security and other guarantees	Performance security shall be obtained in correct amount, within the required time, valid for required period, and enhanced where contract requires due to unbalanced/front-loaded bids.	Security not obtained, short amount, submitted late, expired before completion, not enhanced where required, or released before obligations are complete.	Verify amount, date of submission, validity, extension, authenticity and release date. Compare security amount with contract price and revised contract price where applicable. Confirm whether security was encashed/forfeited for default where required.	Bank guarantee/security, letter of acceptance, contract, security register, release/forfeiture records, confirmation from bank where needed.	Deficiency in performance guarantee / Non-obtaining of performance and other guarantees / Non-renewal of bank guarantees
7. Secured/ma	Secured advance shall be paid only for eligible non-perishable	Advance paid on proforma/illegit	Verify invoice/BST receipt	Secured advance voucher,	Payment of secured advances against

terial advance	materials brought to site, supported by valid invoices/BST receipts, limited to prescribed percentage, and recovered progressively before stipulated completion threshold.	imate invoices, perishable materials, materials not at site, 100% payment, inflated material rate, or recovery deferred until final bill.	authenticity, physical availability at site at time of advance, eligibility of materials, valuation, 75% limit or contract-prescribed limit, and recovery schedule. Reconcile advance with RA bills and MB to ensure timely recovery before the work reaches the specified stage.	invoices/BST receipts, MAS account, site verification, RA bills, MB, recovery statement.	proforma/illegitimate invoices / Grant of unjustified advances / Non-recovery of cost of materials
8. Key personnel and equipment	Contractor shall deploy committed key personnel and equipment; replacements require approval and must meet equivalent or superior qualifications/capacity.	Committed personnel or equipment not deployed, replacements weaker than proposed, attendance not maintained, or contractual deductions/remedies not applied.	Compare bid commitments with site deployment records. For ongoing works, conduct site verification. For completed works, review attendance, site order book, progress reports, correspondence and approvals for replacement. Verify deductions or other remedies for non-deployment.	Key personnel list, CVs, equipment list, site attendance, site order book, progress reports, approval letters, deductions.	Non-deployment of key personnel and machineries at site / Non-enforcement of contract terms
9. Variation, deviation	Variation/deviation/additional works shall	Additional works awarded	Review deviation	BOQ, MB, deviation	Abnormal deviation/variat

and additional works	be technically justified, approved by competent authority, within contractual/procurement limits, and supported by revised estimate/rate analysis.	without competition or approval, abnormal deviation from BOQ, work split to avoid tendering, variation exceeding 20% without proper justification/approval, or rate analysis erroneous.	statement, revised estimate, technical justification, approval level, rate analysis and MB. Compare actual execution with BOQ and drawings. Check whether additional works were genuinely incidental to original scope or should have been separately procured.	statement, revised estimate, rate analysis, approval note, photographs, site verification.	ion in BOQ and actual execution / Unjustified additional work / Direct award of work / Split award
10. Time extension and delay management	Time extension shall be supported by recorded hindrances, justified reasons, competent approval and revised completion date; contractor default shall attract LD/remedies.	Unwarranted time extension, no hindrance record, delay attributable to contractor treated as excusable, or extension granted after expiry without analysis.	Examine work programme, site order book, hindrance register, contractor request, engineer recommendation and approval. Segregate agency-caused, force majeure and contractor-caused delay. Recalculate LD where extension is unsupported.	Hindrance register, site order book, correspondence, extension approval, revised work programme, completion certificate.	Unwarranted grant of time extension / Cost and time overruns / Non-levy of LD
11. Measurement, billing and payment	Payment shall be based on actual measured work, certified MB, approved rates, applicable deductions, and valid supporting documents.	Payment for works not done, excess quantities, double payment, wrong rate, payment	Trace quantities from RA/final bill to MB, BOQ and site measurement. Recalculate quantities and	MB, RA/final bills, BOQ, abstract of cost, payment vouchers, tax/deduction records, site	Payment for works not done / Excess or overpayment / Double payment /

		without measurement, or final payment without deviation/as-built records.	rates for sampled high-value/deviated items. Verify deductions for retention, taxes, advances, LD, materials and other recoveries. Conduct physical measurement where risk is high.	photos, joint measurement records.	Inadmissible payment
12. Quality control and material testing	Works shall comply with approved specifications, drawings and quality requirements; mandatory tests shall be conducted and documented.	Use of substandard materials, failure to conduct tests, use of materials other than specified, acceptance of defective works, or facility not fit for intended use.	Review test reports, quality certificates, site inspection reports and specifications. For high-risk works, physically inspect and obtain technical opinion where required. Check whether defective work was rejected, rectified or recovered.	Specifications, test reports, inspection reports, photos, technical verification, completion records, defect rectification records.	Execution of substandard works / Failure to conduct inspection and testing / Use of materials other than specified
13. Completion, asset handover and closure	Completed works shall be handed/taken over, accounted as government property where applicable, supported by as-built drawings, completion report, final bill and closure of works account.	Completion certified without actual completion, as-built drawings not maintained, asset not recorded, surplus/dismantled materials not accounted, or	Review completion report, handover, as-built plan, final bill, DLP certificate and asset records. Verify accountal of useful materials from demolished/exc	Completion certificate, handover/takeover, as-built drawings, asset register, final bill, material account, works cost sheet, closure records.	As-built plan not maintained / Non-accountal of useful materials / Non-surrender of surplus materials / Non/improper assessment of

		works account not closed.	avated sites and surplus materials. Check closure of works account and surrender of balances where applicable.		contract completion

V. Direct Award of Work including additional Work exceeding 20% of the initial contract price and abnormal Variations/deviations from BoQ

i) Background

The Procurement Rules and Regulations (PRR 2025) provide for:

- Direct Contracting under specific circumstances (e.g., failed limited tendering, OEM requirements, emergencies, repeat orders, remote areas, etc.), with the obligation to ensure prices are reasonable and consistent with market rates.
- Additional Works up to 25% of the initial contract price, allowed only for unforeseen circumstances, provided they do not alter the fundamental nature of the project, and subject to prior Tender Committee approval.

However, agencies are misusing these provisions by:

- Exploiting the raised threshold to bypass competitive bidding and avoid eGP formalities.
- Disregarding mandatory conditions for direct contracting.
- Executing additional works beyond 25% without approval to avoid procurement procedure in name of time
- Allowing abnormal BOQ deviations and misclassifications, leading to inflated costs and poor value-for-money.

ii) Audit Objectives

- Verify compliance with PRR 2025 provisions on direct contracting and additional works.
- Ensure additional works exceeding 25% are sanctioned by competent authority before execution.
- Detect abnormal BOQ deviations, misclassifications, or inflated rates.
- Assess whether procurement practices uphold transparency, competition, and accountability.

iii) Minimum Information to gather

- Procurement rules and amendments (PRR 2025)
- Tender documents (SBD), Contract agreements, Evaluation report,
- Award letter along with DTC MoM,
- Additional work DTC MoM
- Qty deviation note sheet and approval along with DTC MoM
- Quotation requests and bidder responses
- BOQ documents and comparative market rate analysis
- Physical verification records and site inspection reports

Audit Risks	Audit Objectives	Audit Procedures	Audit Evidence
Misuse of direct contracting threshold	Ensure direct contracting is applied only under prescribed provisions under clause 28 of PRR 2025	- Review contract files for justification - Verify approvals and compliance with PRR 2025 - Compare with eGP requirements	- Contract agreements - Procurement rules – -DTC MoM & Sanction notes
Avoidance of competitive bidding	Confirm agencies attempted price discovery	- Check if quotations from local bidders were sought - Examine correspondence or records of attempts	- Quotation requests - Bidder responses - Correspondence records
Disregard of mandatory conditions	Ensure conditions for direct contracting are fulfilled	- Review justification notes, compliance checklists, sanctioning authority approvals	- Compliance checklists - Approval documents - Committee minutes
Additional work exceeding 25% without approval	Verify sanction by Tender Committee	- Compare initial contract price with variation orders - Check if excess >25% and whether approval obtained	- Work orders - Variation orders - Approval notes
Abnormal BOQ variations or misclassification	Detect inflated costs or unjustified deviations	- Examine BOQ line items for abnormal variations - Cross-check with physical verification - Compare rates with market benchmarks	- BOQ documents - Market rate data - Physical verification records
Weak documentation trail	Strengthen accountability and traceability	- Trace approval trail: signatures, committee minutes, sanction notes - Review correspondence authorizing direct awards or variations	- Approval notes - Committee minutes - Correspondence records
Financial exposure due to deviations	Quantify excess payments and financial impact	- Compute excess payments due to abnormal rates or misclassified BOQ items - Assess financial impact of deviations	- Audit calculations - Payment vouchers - Comparative rate analysis

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)	40	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	**368**	**352**
10	Performance Audit Division (PAD)		4
	Grand Total		**356**

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
5	Bhutan Agro Industries Limited, including Lingmithang Plant	Corporations	Others	CA	P1	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	P1	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	P1	B3	29-Mar-27	07-Apr-27	17-May-27
11	Bhutan Telecom Limited, including Revenue Centres	Corporations	Others	CA	P1	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	P1	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	P1	C1	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	P1	B3	15-Sep-26	02-Oct-26	11-Nov-26
4	Ministry of Industry, Commerce, and Employment	Ministry	LC	FA	P1	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	P1	A1	16-Feb-27	19-Mar-27	03-May-27
7	Regional Offices, Thimphu, Ministry of Agriculture and Livestock	Ministry	LC	FA	P1	A1	23-Mar-27	27-May-27	12-Jul-27

Sl. No.	Name of Agencies	Agency Type	Account Type	Audit Type	Audit Priority	Audit Category	Audit Start Date	Audit End Date	Reports Issue Date
8	Bhutan Construction and Transport Authority, Ministry of Infrastructure and Transport, Thimphu	Autonomous	LC	FA	P1	A3	31-May-27	23-Jun-27	06-Aug-27
9	Department of Air Transport, Ministry of Infrastructure and Transport, Paro	Ministry	LC	FA	P1	B1	25-Jun-27	16-Jul-27	15-Aug-27
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	P1	B1	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	P1	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	P1	C1	18-Sep-26	29-Sep-26	03-Nov-26
4	Regional Offices, Paro, Ministry of Agriculture and Livestock	Ministry	LC	FA	P1	A1	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	P1	B1	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	P1	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	P1	C1	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)',	Ministry	FIC	FA	P1	C1	15-Feb-27	19-Feb-27	26-Mar-27

	implemented by Department of Environment and Climate Change, MoENR, Thimphu								
11	Ministry of Energy and Natural Resources, including Departments	Ministry	LC	FA	P1	A1	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	P1	C1	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	C1	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	P1	C1	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	P1	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	P1	B3	12-Oct-26	26-Oct-26	04-Dec-26
5	BTFEC Funded Project 'Participatory on Farm Conservation and Sustainable Use of Native Horticulture Crop Diversity', implemented by National Biodiversity Centre, MoAL, Thimphu	Ministry	FIC	FA	P1	C1	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	P1	A1	26-Nov-26	11-Jan-27	25-Feb-27

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	P1	B1	01-Mar-27	22-Mar-27	30-Apr-27
10	Punatsangchhu Hydroelectric Project Authority, Phase I, Bjimthangkha, Wangdue Phodrang	Hydropower	CD	FA	P1	A1	25-Mar-27	26-Apr-27	10-Jun-27
11	Centenary Farmers' Market, Department of Agricultural and Marketing Cooperatives, MoAL, Thimphu	Autonomous	CD	FA	P1	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	P1	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	P1	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	C1	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	P1	B3	17-Aug-26	26-Aug-26	05-Oct-26
2	Undergraduate Scholarship, Royal Civil Service Commission	Constitutional Body	PLC	FA	P1	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	P1	C1	03-Sep-26	09-Sep-26	14-Oct-26
4	Cabinet Secretariat	Autonomous	LC	FA	P2	C1	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	P1	B1	24-Sep-26	09-Oct-26	18-Nov-26

6	ADB funded 'Water Flagship Program Support Project [WFPSP-L4281/G0874/G9233]', Ministry of Infrastructure and Transport, Thimphu	Ministry	FIC	FA	P1	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	P1	B1	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	P1	C1	16-Nov-26	23-Nov-26	28-Dec-26
9	Gyalsung National Service	Autonomous	LC	FA	P1	A1	25-Nov-26	21-Dec-26	04-Feb-27
10	High Court	Judiciary	LC	FA	P1	B3	23-Dec-26	01-Jan-27	10-Feb-27
11	Supreme Court	Judiciary	LC	FA	P1	B3	04-Jan-27	14-Jan-27	23-Feb-27
12	Ministry of Infrastructure and Transport, including Departments and Secretariat	Ministry	LC	FA	P1	A1	15-Feb-27	23-Mar-27	07-May-27
13	National Medical Service, including Departments	Ministry	LC	FA	P1	A1	25-Mar-27	28-Apr-27	11-Jun-27
14	Dzongkhag Court, Thimphu	Judiciary	LC	FA	P2	C1	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	P1	C1	17-May-27	24-May-27	28-Jun-27
17	Bar Council of Bhutan	Autonomous	CD	FA	P2	C1	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	P1	C1	04-Jun-27	11-Jun-27	15-Jul-27
19	Bhutan Alternative Dispute Resolution Centre	Autonomous	CD	FA	P1	C1	15-Jun-27	22-Jun-27	27-Jul-27
20	Civil Service Reforms Project, Royal Civil Service Commission	Constitutional Body	PLC	FA	P1	B3	23-Jun-27	02-Jul-27	22-Jul-27
21	Bhutan Tendrel Party	Political Parties	CD	FA	P1	C3	06-Jul-27	07-Jul-27	26-Jul-27
22	Druk Nyamrup Tshogpa	Political Parties	CD	FA	P1	C3	09-Jul-27	12-Jul-27	28-Jul-27
23	Druk Thuendrel Tshogpa	Political Parties	CD	FA	P1	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	P1	C1	17-Aug-26	25-Aug-26	29-Sep-26
2	Election Commission of Bhutan, including Public Election Fund Division	Constitutional Body	LC	FA	P1	B3	27-Aug-26	08-Sep-26	16-Oct-26
3	Centre for Bhutan Studies	Autonomous	LC	FA	P2	C1	10-Sep-26	25-Sep-26	30-Oct-26

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	P1	C1	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	P1	C1	09-Oct-26	20-Oct-26	24-Nov-26
6	National Statistics Bureau	Autonomous	LC	FA	P1	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	P1	C1	12-Nov-26	23-Nov-26	04-Feb-27
9	Bhutan Olympic Committee (LC Account)	Autonomous	LC	FA	P1	A1	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	P1	B3	31-Dec-26	14-Jan-27	23-Feb-27
11	Ministry of Finance, including Departments and Secretariat Services	Ministry	LC	FA	P1	A1	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	P1	C1	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	P1	B2	15-Apr-27	30-Apr-27	09-Jun-27
14	Government Technology Agency	Autonomous	LC	FA	P1	A1	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	P1	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	P1	B3	17-Jun-27	28-Jun-27	16-Jul-27
17	National Assembly Secretariat	Autonomous	LC	FA	P1	C1	29-Jun-27	05-Jul-27	23-Jul-27
18	National Council Secretariat	Autonomous	LC	FA	P2	C1	06-Jul-27	09-Jul-27	26-Jul-27
19	Druk Phuensum Tshogpa	Political Parties	CD	FA	P1	C3	12-Jul-27	13-Jul-27	29-Jul-27
20	People's Democratic Party	Political Parties	CD	FA	P1	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	P1	A1	17-Aug-26	25-Sep-26	09-Nov-26

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	P1	C1	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	P1	B3	31-Aug-26	14-Sep-26	19-Oct-26
3	Dzongkhag Administration, Paro, including 10 Gewog Administrations	Dzongkhag	LC	FA	P1	A1	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	P1	A1	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	P1	A1	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	C1	29-Sep-26	08-Oct-26	12-Nov-26
3	Dzongkhag Administration, Wangdue Phodrang, including 15 Gewog Administrations	Dzongkhag	LC	FA	P1	A1	12-Oct-26	14-Dec-26	28-Jan-27

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	Ministry	PLC	FA	PI	CI	14-Dec-26	24-Dec-26	28-Jan-27

	Workforce Planning and Skills Development, Ministry of Education and Skills Development								
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	P1	A1	08-Mar-27	19-Apr-27	03-Jun-27
9	Jigme Singye Wangchuck Law College, Paro	Autonomous	LC	FA	P2	C1	22-Apr-27	05-May-27	09-Jun-27
10	Fleming Fund Project, Department of Health Services, Ministry of Health	Ministry	PLC	FA	P1	C1	10-May-27	19-May-27	23-Jun-27
11	UNICEF Assisted Project, Thimphu, Ministry of Education and Skills Development	Ministry	PLC	FA	P1	C1	24-May-27	02-Jun-27	07-Jul-27
12	Bhutan Council for School Examination Assessment	Ministry	LC	FA	P2	C1	07-Jun-27	16-Jun-27	21-Jul-27
13	Institute for Zorig Chusum, including IDF, Thimphu	Ministry	LC	FA	P2	C1	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	P1	C1	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	P1	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	P1	C1	07-Sep-26	16-Sep-26	20-Oct-26
4	UNICEF Assisted Project, Ministry of Health	Ministry	PLC	FA	P1	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	P1	C1	12-Oct-26	22-Oct-26	26-Nov-26
6	UNFPA Project [221.01/2005], Ministry of Education and Skills Development	Ministry	PLC	FA	P1	C1	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	P1	C1	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	C1	20-Nov-26	01-Dec-26	05-Jan-27
9	GoI funded 'Development of Central School [FIC - 6162-6181]'	Ministry	FIC	FA	P1	B1	03-Dec-26	24-Dec-26	02-Feb-27
10	Dzongkhag Hospital, Wangdue Phodrang	Ministry	LC	FA	P1	C1	28-Dec-26	07-Jan-27	11-Feb-27

11	National Hospital Services	Autonomous	LC & CD	FA	P1	A1	16-Feb-27	02-Apr-27	17-May-27
12	College of Natural Resources, Lobesa, Punakha, Royal University of Bhutan	Autonomous	LC	FA	P1	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	P1	C1	10-May-27	19-May-27	23-Jun-27
15	National Land Commission Secretariat	Autonomous	LC	FA	P2	B1	24-May-27	14-Jun-27	23-Jul-27
16	Royal Institute of Management	Autonomous	LC	FA	P2	C1	16-Jun-27	25-Jun-27	30-Jul-27

Team-III
Team Leader: Penjor, Sr. Auditor II
Team Members: Yeshi 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	P1	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	C1	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	C1	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	C1	14-Sep-26	29-Sep-26	03-Nov-26
5	Bhutan Health Trust Fund	Autonomous	CD	FA	P1	C1	01-Oct-26	12-Oct-26	16-Nov-26
6	World Bank funded 'Accelerating Maternal and Child Health Project'	Ministry	FIC	FA	P1	C1	14-Oct-26	26-Oct-26	30-Nov-26
7	Bhutan Food and Drug Authority	Autonomous	LC	FA	P1	B1	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	P1	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	C1	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	C1	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	C1	01-Mar-27	10-Mar-27	14-Apr-27
13	Ministry of Education and Skills Development	Ministry	LC	FA	P1	A1	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	P1	B2	26-Apr-27	13-May-27	23-Jun-27
15	Bhutan Qualification and Professional Certification Authority	Autonomous	LC	FA	P1	C1	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	C1	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	P1	A1	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	P1	A2	22-Oct-26	18-Nov-26	02-Jan-27
3	Bondeyma Gyalsung Academy	Autonomous	LC	FA	P1	C1	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	C1	04-Jan-27	13-Jan-27	07-May-27
7	Rural Development Training Centre, Zhemgang	Ministry	LC	FA	P2	C1	17-Feb-27	26-Feb-27	02-Apr-27
8	Tangsibji Hydropower Plant, Trongsa	Corporation	Others	CA	P1	B3	01-Mar-27	10-Mar-27	19-Apr-27
9	Technical Training Institute, Chumey, Bumthang	Ministry	LC	FA	P1	C1	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, Wengkhar, Mongar	Ministry	LC	FA	P1	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

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	C1	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	C1	01-Feb-27	10-Feb-27	07-May-27
8	Electricity Services Division, Trongsa, Bhutan Power Corporation Limited	Corporation	Others	CA	P2	C1	12-Feb-27	25-Feb-27	01-Apr-27
9	Kurichu Hydropower plant, Gyalposhing, Mongar	Ministry	LC	CA	P1	C1	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
1	Dzongkhag Administration, Trongsa, including 5 Gewog Administrations	Dzongkhag, Drungkhags & Gewogs	LC	FA	P1	A1	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	P1	C1	16-Sep-26	25-Sep-26	30-Oct-26
3	Dzongkhag Administration, Zhemgang, including Drungkhag and 8 Gewog Administrations	Dzongkhag, Drungkhags & Gewogs	LC	FA	P1	A1	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	P1	A2	08-Dec-26	06-Jan-27	20-Feb-27
7	Royal Bhutan Police, Division VII, Trongsa	Ministry	LC	FA	P2	C1	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	P1	C3	24-Mar-27	26-Mar-27	30-Apr-27
12	Electricity Services Division, Mongar, Bhutan Power Corporation Limited	Corporation	CD	CA	P2	C1	29-Mar-27	07-Apr-27	12-May-27
13	Electricity Services Division, Lhuentse, Bhutan Power Corporation Limited	Corporation	CD	CA	P2	C1	09-Apr-27	20-Apr-27	25-May-27
14	Regional Offices, Bumthang, Ministry of Agriculture and Livestock	Ministry	LC	FA	P1	A1	22-Apr-27	25-May-27	09-Jul-27
15	Transmission Operation and Maintenance Section, Tingtibi, Bhutan Power Corporation Limited	Corporation	Others	CA	P2	C1	27-May-27	07-Jun-27	12-Jul-27
16	Electricity Services Division, Bumthang, Bhutan Power Corporation Limited	Corporation	CD	CA	P2	C1	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	P1	A1	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	C1	05-Oct-26	09-Oct-26	13-Nov-26
3	Samtse College of Education, Royal University of Bhutan	Autonomous Agencies 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	P1	C1	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	P1	A1	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	C1	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	P1	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	C1	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	B1	31-Mar-27	15-Apr-27	25-May-27
14	Bhutan Automation and Engineering Limited, Chhukha	Corporations	Others	CA	P1	B3	19-Apr-27	28-Apr-27	07-Jun-27
15	Chhukha Hydro Power Plant, Chhukha	Corporations	Others	CA	P1	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	C1	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 Tashichhoeling, 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	P1	A1	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	B1	09-Oct-26	23-Oct-26	02-Dec-26
3	Jamtsholing Gyalsung Academy	Autonomous	LC	FA	P1	C1	26-Oct-26	04-Nov-26	04-Feb-27
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 - 6914, 6916 and 0002, Thromde, Phuentsholing	ADB Project	PLC	FA	P1	C2	27-Nov-26	03-Dec-26	07-Jan-27
6	Thromde Administration, Phuentsholing, including CD account, Revenue and Education Subsidy	Thromdes	LC	FA	P1	A1	04-Dec-26	14-Jan-27	28-Feb-27
7	Royal Bhutan Police, Division III, Phuentsholing	Ministry	LC	FA	P2	C1	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	P1	A1	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	P1	B3	15-Apr-27	28-Apr-27	07-Jun-27
10	Penden Cement Authority Limited, Phuntshopelri, Gomtu, including Depot at Phuentsholing	Corporations	Others	CA	P1	A1	30-Apr-27	29-May-27	13-Jul-27
11	Agricultural Research Development Centre, Phuentsholing	Ministry	LC	FA	P2	C1	31-May-27	08-Jun-27	13-Jul-27
12	Electricity Service Division, Samtse, Bhutan Power Corporation Limited	Corporations	Others	CA	P2	C1	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	C1	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	P1	A1	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	C1	25-Nov-26	02-Dec-26	06-Jan-27
6	Logistics Management Division, Phuentsholing, Ministry of Health	Ministry	LC	FA	P2	C1	03-Dec-26	10-Dec-26	14-Jan-27
7	Samtse Hospital	Ministry	LC	FA	P1	C1	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	C1	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	P1	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	P1	A2	12-Mar-27	02-Apr-27	17-May-27
12	Central Stores Division, Phuentsholing, Bhutan Power Corporation Limited	Corporations	Others	CA	P2	C1	05-Apr-27	12-Apr-27	17-May-27
13	Construction Project Office, Phuentsholing, Bhutan Power Corporation Limited	Corporations	Others	CA	P2	C1	13-Apr-27	21-Apr-27	26-May-27
14	Cold Water Fish Culture Centre, Haa	Ministry	LC	FA	P2	C1	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	P1	A1	03-May-27	10-Jun-27	25-Jul-27
16	Electricity Services Division, Haa, Bhutan Power Corporation Limited	Corporations	Others	CA	P2	C1	11-Jun-27	18-Jun-27	23-Jul-27
17	Bhutan Lottery Limited, Phuentsholing	Corporations	Others	CA	P2	C1	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	P1	A1	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
5	Royal Bhutan Police, Division VIII, Samdrup Jongkhar, including Royal Bhutan Police, Pemagatshel	Ministry	LC	FA	P2	C1	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	P1	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	P1	A2	22-Mar-27	20-Apr-27	04-Jun-27
8	Electricity Services Division, Trashigang, Bhutan Power Corporation Limited	Corporation	Others	CA	P2	C1	21-Apr-27	29-Apr-27	03-Jun-27
9	Kouphuku International Dairy Corporation, Chenari, Trashigang	Corporation	Others	CA	P2	C1	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 Chophel, 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	Ministry	LC	FA	P2	B2	10-Aug-26	28-Aug-26	07-Oct-26

	Development, Trashigang, and Regional Livestock Development Centre, Trashigang								
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	P1	A1	08-Sep-26	19-Nov-26	04-Jan-27
4	Pemathang Gyalsung Academy	Autonomous	LC	FA	P1	C1	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	C1	04-Jan-27	14-Jan-27	07-May-27
7	Electricity Services Division, Samdrup Jongkhar, Bhutan Power Corporation Limited	Corporation	Others	CA	P2	C1	15-Feb-27	26-Feb-27	02-Apr-27
8	Transmission Operation and Maintenance Division, Deothang, Bhutan Power Corporation Limited	Corporation	Others	CA	P2	C1	01-Mar-27	10-Mar-27	14-Apr-27
9	Dungsam Cement Corporation Limited, Nganglam	Corporation	Others	CA	P1	A1	15-Mar-27	16-Apr-27	31-May-27
10	Kholochhu Hydro Power Limited, Doksum, Trashiyangtse	Corporation	Others	CA	P1	A3	21-Apr-27	14-May-27	28-Jun-27
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 Chophel
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	Regional Fish Seed Production Centre, Samdrup Jongkhar	Ministry	LC	FA	P2	C2	10-Aug-26	17-Aug-26	21-Sep-26
2	Dzongkhag Administration, Trashiyangtse	Dzongkhag	LC	FA	P1	A1	24-Aug-26	07-Oct-26	24-Nov-26
3	Dzongkhag Administration, Pemagatshel	Dzongkhag	LC	FA	P1	A1	12-Oct-26	30-Dec-26	16-Feb-27
4	Jigme Namgyel Engineering College, Deothang, Royal University of Bhutan	Autonomous	LC & CD	FA	P2	B3	04-Jan-27	15-Jan-27	19-Feb-27
5	Royal Bhutan Police, Division XIV, Trashiyangtse	Ministry	LC	FA	P2	C1	18-Jan-27	27-Jan-27	07-May-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	C1	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	A1	23-Mar-27	21-May-27	05-Jul-27
10	Electricity Services Division, Trashiyangtse, Bhutan Power Corporation Limited	Corporation	Others	CA	P2	C1	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	A1	03-Aug-26	02-Oct-26	16-Nov-26
2	Building Resilient Commercial Smallholder Agriculture, Ministry of Agriculture and Livestock	Ministry	PLC	FA	P1	A1	05-Oct-26	10-Nov-26	25-Dec-26
3	Sarpang Dzong Construction Project, Sarpang	Ministry	PLC	FA	P1	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	C1	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	P1	A1	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	C1	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	C1	10-May-27	18-May-27	22-Jun-27
10	Electricity Services Division, Dagapela, Dagana, Bhutan Power Corporation Limited	Corporation	Others	CA	P2	C1	19-May-27	28-May-27	02-Jul-27
11	Dzongkhag Hospital, Tsirang	Ministry	LC	FA	P1	C1	31-May-27	08-Jun-27	13-Jul-27

Annual Audit Schedule 2026-27

Sl. No.	Name of Agencies	Agency Type	Account Type	Audit Type	Audit Priority	Audit Category	Audit Start Date	Audit End Date	Reports Issue Date
Team-II Team Leader: Bikash Rai, Sr. Audit Officer Team Members: Rinzin Norbu, Auditor & Robin Rai, AAO									
1	Vector Borne Disease Control Program, Gelephu, Department of Public Health, Ministry of Health	Ministry	LC	FA	P1	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	P1	C2	17-Aug-26	21-Aug-26	25-Sep-26
3	Dzongkhag Administration, Sarpang, including Gewog Administrations	Dzongkhag	LC	FA	P1	A1	01-Sep-26	09-Nov-26	24-Dec-26
4	Natural Resources Development Corporation Limited, Gelephu, Sarpang	Corporation	Others	CA	P2	C1	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	P1	B2	07-Dec-26	24-Dec-26	02-Feb-27
7	Royal Bhutan Police, Division V, Gelephu	Ministry	LC	FA	P1	C1	03-Feb-27	12-Feb-27	07-May-27
8	Police Training Institute, Royal Bhutan Police, Jigmeling, Sarpang	Ministry	LC	FA	P1	C1	15-Feb-27	25-Feb-27	07-May-27
9	Royal Bhutan Police, Division VI, Tsirang	Ministry	LC	FA	P1	C1	01-Mar-27	08-Mar-27	07-May-27
10	Thromde Administration, Gelephu	Autonomous	LC	FA	P1	A1	10-Mar-27	27-Apr-27	11-Jun-27
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	P1	C2	13-May-27	26-May-27	30-Jun-27
13	Dzongkhag Court, Tsirang	Ministry	PLC	FA	P1	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	C1	03-Aug-26	07-Aug-26	11-Sep-26
2	Transmission Operation and Maintenance Section, Tsirang, Bhutan Power Corporation Limited	Corporation	Others	CA	P2	C1	10-Aug-26	14-Aug-26	18-Sep-26

3	Dzongkhag Administration, Dagana, including Drungkhag & Gewog Administrations	Dzongkhag	LC	FA	P1	A1	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	C1	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	P1	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	P1	C3	28-Dec-26	29-Dec-26	02-Feb-27
11	Regional Offices, Sarpang, Ministry of Energy and Natural Resources	Ministry	LC	FA	P1	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	P1	B3	24-Feb-27	05-Mar-27	14-Apr-27
13	Regional Offices, Gelephu, Ministry of Agriculture and Livestock	Ministry	LC	FA	P1	A1	08-Mar-27	29-Mar-27	13-May-27
14	Regional Office, Gelephu, Bhutan Construction and Transport Authority, Ministry of Infrastructure and Transport, including Base Offices in Bumthang, Dagana, Sarpang, Trongsa, Tsirang and Zhemgang	Ministry	LC	FA	P2	B1	30-Mar-27	16-Apr-27	26-May-27
15	Electricity Services Division, Gelephu, Bhutan Power Corporation Limited	Corporation	Others	CA	P2	C1	19-Apr-27	27-Apr-27	01-Jun-27
16	Regional Stores Division, Pelrithang, Sarpang, Bhutan Power Corporation Limited	Corporation	Others	CA	P2	C1	28-Apr-27	05-May-27	09-Jun-27
17	Transmission Operation and Maintenance Section, Gelephu, Bhutan Power Corporation Limited	Corporation	Others	CA	P2	C1	06-May-27	14-May-27	18-Jun-27
18	Cluster Finance Services, Gelephu	Ministry	LC	FA	P1	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