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Royal Audit Authority



Audit Universe

FY 2026-27

Agencies Under the Jurisdiction of the
Royal Audit Authority

TABLE OF CONTENTS

I.	Introduction	I
I.1.	Purpose	I
I.2.	Scope	2
2.	Agency Category and Priority	3
2.1.	Category	3
2.2.	Priority	3
2.3.	Audit category and priority for the FY 2026-27	4
2.4.	Divisional/Regional Jurisdiction	5
2.5.	Preparation of Annual Audit Schedule	6
3.	UPDATES, REVISIONS AND RE-CATEGORISATION	8
3.1.	Accountability and Oversight	8
i.	Agencies under Compliance and Outsourced Audit Division (COAD)	16
ii.	Agencies under the Economic Cluster Division (ECD)	17
iii.	Agencies under the Governance Cluster Division (GCD)	21
iv.	Agencies under the Security Cluster Division (SCD)	24
v.	Agencies under the Social Cluster Division (SoCD)	27
vi.	Agencies under the Office of the Assistant Auditor General (OAAG), Bumthang	30
vii.	Agencies under the Office of the Assistant Auditor General (OAAG), Phuentsholing	34
viii.	Agencies under the Office of the Assistant Auditor General (OAAG), Samdrup Jongkhar	38
ix.	Agencies under the Office of the Assistant Auditor General (OAAG), Tsirang	42
x.	Statutory Audits	48
xi.	Agencies for Outsourced Audits	50
xii.	Others	58

I. INTRODUCTION

The development of an **Audit Universe** is a foundational element of the Royal Audit Authority's risk-based and strategic approach to audit planning. However, given the constraints in financial and human resources, it is neither feasible nor necessary to audit all agencies under the purview of the RAA in a single financial year. In addition, the evolving landscape of public service delivery and emerging institutional priorities necessitate a more focused and responsive approach to determining audit coverage.

Moving forward, the RAA has adopted a refined approach to distinguish between the overall population of potential auditable entities and the entities prioritised for audit in a particular financial year. Accordingly, the **Audit Inventory** shall comprise the complete population of agencies and other auditable entities under the purview of the RAA. From this Audit Inventory, the **Audit Universe** shall be derived by identifying and prioritising agencies, entities, or projects that genuinely require audit coverage during the respective financial year, based on factors including risk, materiality, and strategic importance. The Audit Universe shall, in turn, serve as the basis for developing the Annual Audit Schedule (AAS).

While the existing classification structure, ranging from AI to C3, has provided a consistent and practical framework for audit planning, the refined approach seeks to ensure that audit resources are directed towards areas where they can achieve the greatest impact. This also provides greater flexibility to respond to emerging risks, changing institutional circumstances, and strategic priorities, while promoting systematic, prioritised, and transparent audit coverage across the public sector.

In response to deliberations during the recent AAGs' Meet, the RAA has reaffirmed the existing classification structure while rationalising the allocation of audit man-days to enable a more proportionate distribution of resources. The revised Audit Universe for FY 2026-27 incorporates percentage-based increases and decreases in audit effort, informed by experience and lessons from previous years. This approach seeks to better align audit effort with the relative size, complexity, risk, materiality, and strategic significance of agencies and projects, thereby enhancing the efficiency, relevance, coverage, and overall impact of the RAA's audit mandate.

I.I. Purpose

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

I.I.I Comprehensive Audit Coverage

The Audit Inventory provides a comprehensive record of all agencies and other auditable entities under the purview of the RAA, while the Audit Universe is derived from the Audit Inventory by prioritising entities, functions, programs, and projects that require audit coverage based on risk, materiality, and strategic importance. This ensures that significant areas of public interest are appropriately considered in audit planning and provides a structured basis for developing the Annual Audit Schedule.

I.1.2 Informed Risk-Based Planning

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

I.1.3 Promoting Accountability and Good Governance

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

I.1.4 Resource Rationalisation and Efficiency

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

I.1.5 Adaptability to Institutional Changes

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

I.1.6 Enhancing Transparency and Strategic Oversight

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

I.2. Scope

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

A. Institutional

- i. Accounts of the budgetary bodies, including the agency of the Government;
- ii. Foreign-assisted, donor-assisted or special projects of the Royal Government;
- iii. Embassies, consulates, and other foreign-based government agencies;
- iv. Zhung Dratshang, Rabdeys, and all related institutions;
- v. Defence and Security Services;
- vi. Constitutional bodies, Commissions, and any other government agencies;
- vii. Autonomous state colleges, universities and all autonomous bodies of the Royal Government;
- viii. Registered Political parties;
- ix. All state enterprises in which the government has a stake, financial institutions, including the Central and other Banks and their subsidiaries established under the laws of Bhutan in which the Government has an ownership interest;
- x. All entities, including non-governmental organisations, foundations, charities and civil societies fully or partly funded by the Government; whose loans are approved or guaranteed by the Government; and those receiving funds, grants and subsidies directly or through the government and collections and contributions from people and funds raised through lottery;

- xi. Any entity, whether private or public, engaged in extracting, processing, trading, and mining of natural resources of the State;
- xii. Any other public interest entity, if considered necessary by the Auditor General;
- xiii. Accounts and operations of international agencies based in Bhutan, if required under specific arrangements; and
- xiv. Any entity or activities upon command of His Majesty The Druk Gyalpo.

B. Functional

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

2. AGENCY CATEGORY AND PRIORITY

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

2.1. Category

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

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

2.2. Priority

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

- Regulatory or legal requirements, including stipulations outlined in relevant Acts, agreements, or other binding instruments;

- Perceived risk, derived from RAA's experience and findings from prior audit engagements; and
- Other considerations, as deemed relevant and appropriate by the members of the AAGs' Meet, in line with institutional priorities and emerging issues.

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

2.3. Audit category and priority for the FY 2026-27

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

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

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

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

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

	C3	10	10	2.5	3	5
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2.4. Divisional/Regional Jurisdiction

Under the jurisdiction of RAA, there are 412 agencies in Audit Inventory and 368 agencies in Audit Universe after rationalization. The summary of Agencies under each Division and OAAGs is as indicated below:

Division/ OAAG	Audit Inventory	Audit Universe
Compliance and Outsourced Audit Division	44	25
Economic Cluster Division	43	40
Governance Cluster Division	51	44
Security Cluster Division	23	21
Social Cluster Division	48	46
Office of the Assistant Auditor General, Bumthang	53	53
Office of the Assistant Auditor General, Phuentsholing	60	49
Office of the Assistant Auditor General, Samdrup Jongkhar	46	46
Office of the Assistant Auditor General, Tsirang	44	44
Total	412	368

In addition to the Division/OAAG's jurisdiction, there are 24 centralised agencies, 46 Financial Institutions and Corporations, and 211 NGOs, CSOs, and ROs. Thus, the overall audit universe under the jurisdiction of RAA is 651 agencies.

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

The RAA is required to carry out 301 Financial Audits and 67 Compliance Audits. The Performance and Compliance Audit topics are given separately in the Performance Audit Strategic Plan 2025-2030. The audit of donor-funded projects will be audited and certified at the Project Management Unit level. The Audit of Ministries, Regional Offices, Royal Bhutan Police, Dzongkhags, Drungkhags, and Gewogs will be carried out as consolidated audits. The table below shows the agencies falling under the jurisdictions of Divisions/OAAGs by Audit Priority, Audit Category, and Audit Type. The detailed lists are given in *Annexure II*.

a) Agencies distribution by Priority

Division/ Region	PI	P2	Total
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COAD	9	16	25
ECD	28	13	41
GCD	37	7	44
SCD	13	8	21
SoCD	26	20	46
OAAG, Bumthang	21	32	53
OAAG, Phuentsholing	17	32	49
OAAG, Samdrup Jongkhar	10	36	46
OAAG, Tsirang	21	23	44
Total	181	187	368

b) Agency distribution by Category

Division/ Region	A			B			C			Total
	AI	A2	A3	BI	B2	B3	CI	C2	C3	
COAD	8	4	7	1	1	4	0	0	0	25
ECD	7	2	1	4	2	10	10	2	2	40
GCD	7	0	0	3	4	9	14	2	5	44
SCD	10	2	0	0	1	1	4	3	0	21
SoCD	4	0	2	3	1	7	27	1	1	46
OAAG, Bumthang	9	3	0	0	1	8	15	13	4	53
OAAG, Phuentsholing	8	1	1	4	2	9	21	3	0	49
OAAG, Samdrup Jongkhar	6	2	2	0	4	6	12	14	0	46
OAAG, Tsirang	7	1	1	1	3	6	15	8	2	44
Total	66	15	14	16	19	60	118	46	14	368

c) Agency distribution by Audit Type

Division/ Region	FA	CA	Total
COAD	5	20	25
ECD	40	0	40
GCD	44	0	44
SCD	21	0	21
SoCD	46	0	46
OAAG, Bumthang	43	10	53
OAAG, Phuentsholing	31	18	49
OAAG, Samdrup Jongkhar	37	9	46
OAAG, Tsirang	34	10	44
Total	301	67	368

2.5. Preparation of Annual Audit Schedule

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

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

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

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

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

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

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

3. UPDATES, REVISIONS AND RE-CATEGORISATION

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

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

3.I. Accountability and Oversight

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

Annexure I a: Categories and Man-days for Dzongkhags

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

		I30		I30
14	Zhemgang	A1		90
	Gewogs (8)	C3	10(8) (<i>man-days reduced by half</i>)	40
	Drungkhag	C2	20	20
		I30		I50
15	Samdrup Jongkhar	A1		90
	Gewogs (11)	C3	10(11) (<i>man-days reduced by half</i>)	55
	Drungkhags (2)	C2	20	40
		I70		I85
16	Pemagatshel	A1		90
	Gewogs (11)	C3	10(11) (<i>man-days reduced by half</i>)	55
	Drungkhag	C2	20	20
		I70		I65
17	Trashiyangtse	A1		90
	Gewogs (8)	C3	10(8) (<i>man-days reduced by half</i>)	40
		I30		I30
18	Chhukha	A1		90
	Gewogs (11)	C3	10(11) (<i>man-days reduced by half</i>)	55
	Drungkhag	C2	20	20
		I70		I65
19	Samtse	A1		90
	Gewogs (15)	C3	10(15) (<i>man-days reduced by half</i>)	75
	Drungkhag	C2	20	40
		I70		205
20	Gasa	A1		90
	Gewogs (4)	C3	10(4) (<i>man-days reduced by half</i>)	20
		I10		I10

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

Sl. No	Name	Category	Man-days	% Increase	Man days
1	Ministry of Infrastructure and Transport	A1	90	89	170
	Secretariat	C2	20		
	Department of Infrastructure Development	B2	50		
	Department of Surface Transport	B3	40		
	Department of Human Settlements	B1	60		
2	Ministry of Agriculture and Livestock	A1	90	22	I10
	Secretariat	C2	20		
	Department of Agriculture	B2	50		
	Department of Livestock	B3	40		
	Department of Agriculture & Marketing Cooperatives, including CFM CD Account	B3	40		
3	Ministry of Energy and Natural Resources	A1	90	III.II	I90
	Secretariat	C2	20		

	Department of Geology & Mines, including Deposit Works, together with ERB-CD Account	B3	40		
	Department of Energy	B3	40		
	Department of Environment and Climate Change	CI	30		
	Department of Water	CI	30		
	Department of Forests & Park Services	CI	30		
	Nature Conservation Division, Ministry of Energy & Natural Resources, Thimphu	CI	0		
	Forest Resources Planning and Management Division, Ministry of Energy & Natural Resources, Thimphu	CI	0		
4	Ministry of Industry, Commerce and Employment	AI	90	133.33	210
	Secretariat	C2	20		
	Department of Labour	CI	30		
	Department of Employment and Entrepreneurship, including Revolving Fund CD Account No. 100891593	CI	30		
	Department of Media, Creative Industry and Intellectual Property	CI	30		
	Department of Trade	CI	30		
	Department of Industry	B3	40		
	Department of Tourism	CI	30		
5	Ministry of Finance	AI	90	111.11	190
	Secretariat, including vehicle Quota	C2	20		
	Department of Planning, Budget and Performance	CI	30		
	Department of Treasury and Accounts	CI	30		
	Department of Procurement and Properties	CI	30		
	Department of Macro-Fiscal and Development Finance	CI	30		
	Department of Revenue & Customs	CI	30		
	Accounting and Auditing Standards Board of Bhutan	CI	30		
6	Ministry of Home Affairs	AI	90	144.44	220
	The Secretariat	C2	20		
	Department of Law and Order	C2	20		
	Department of Civil Registration and Census	C2	20		
	Department of Immigration, including the Regional Immigration Office, Paro	CI	30		
	Department of Local Governance and Disaster Management	CI	30		
	Department of Culture and Dzongkha Development, including National Library &	A2	80		

	Archives, Royal Academy of Performing Arts, and Hindu Dharma Samudhya				
	National Museum of Bhutan, Paro & Trongsa	C2	20		
7	Ministry of Health	AI	90	33.33	120
	Secretariat Services	C2	20		
	Department of Public Health	B3	40		
	Department of Health Services	B2	50		
	Royal Centre for Disease Control	C3	10		
8	Ministry of Education and Skills Development	AI	90	88.89	170
	Secretariat, including Sherig Endowment Fund	C2	20		
	Department of School Education	B2	50		
	Department of Workforce Planning and Skills Development	B2	50		
	Department of Education Programs	B2	50		
9	Ministry of Foreign Affairs and External Trade	AI	90	11.11	100
10	National Medical Services	AI	90	33.33	120
	Department of Clinical Services	B3	40		
	Department of Medical Products	B3	40		
	Department of Biomedical Engineering	B3	40		
11	National Hospital Services	AI	90	33.33	120
	Jigme Dorji Wangchuck National Referral Hospital				
	National Traditional Medicine Services				
	Gidakom Hospital				

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

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

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

	Divisional Forestry Services, Trashigang	B2			
	Sakteng Wildlife Sanctuary	C1			
9	Regional Offices Sarpang, Ministry of Energy and Natural Resources	A3	80	0	80
	Divisional Forest Office, Sarpang, including Ensuring Tiger Protection beyond Protected Areas, funded by WWF Bhutan	B3			
	Phibsoo Wildlife Sanctuary, Singye, Sarpang	C1			
10	Agriculture and Research Development Centre, Bajothang, Wangdue Phodrang, including National Highland Development Centre, Rubesa	B2	50	0	50

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

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

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

SUMMARY OF AUDIT UNIVERSE

Division/ Region	No. of Agency										Priority		Audit Type		Account Type						Other Audits			
		A			B			C			PI	P2	FA	CA	LC	PLC	FIC	CD	LC & CD	Others	Centralized Audit	Statutory Audit	Agencies of Outsourcing	Others
		AI	A2	A3	BI	B2	B3	CI	C2	C3														
COAD	25	8	4	7	1	1	4	0	0	0	9	16	5	20	0	0	0	3	0	22	10	46	211	2
ECD	40	7	2	1	4	2	10	10	2	2	27	13	40	0	21	9	8	3	0	0	1			
GCD	44	7	0	0	3	4	9	14	2	5	37	7	44	0	24	8	5	7	0	0				
SCD	21	10	2	0	0	1	1	4	3	0	13	8	21	0	14	6	0	0	0	1	11			
SoCD	46	4	0	2	3	1	7	27	1	1	26	20	46	0	22	18	3	1	2	0				
OAAG, Bumthang	53	9	3	0	0	1	8	15	13	4	21	32	43	10	38	2	0	2	1	10				
OAAG, Phuentsholing	49	8	1	1	4	2	9	21	3	0	17	32	31	18	29	2	0	0	0	18	2			
OAAG, Samdrup Jongkhar	46	6	2	2	0	4	6	12	14	0	10	36	37	9	33	0	0	0	4	9				
OAAG, Tsirang	44	7	1	1	1	3	6	15	8	2	21	23	34	10	29	4	0	1	0	10				
Sub Total	368	66	15	14	16	19	60	118	46	14	181	187	301	67	210	49	16	17	7	70	24	46	211	2
Total		368																			283			
Grand Total		651																						

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

Sl. No.	Name of Agencies	Agency Type	Account Type	Audit Type	Priority	Category
1	Bank of Bhutan Limited, including all Branches	Financial Institutions	Others	CA	P2	A1
2	Bhutan Development Bank Limited, including all Branches	Financial Institutions	Others	CA	P2	A1
3	Bhutan National Bank Limited, including all Branches	Financial Institutions	Others	CA	P2	A1
4	National Pension and Provident Fund, including Regional Offices	Financial Institutions	Others	CA	P2	A3
5	Royal Insurance Corporation of Bhutan Limited, including 20 Branch Offices	Financial Institutions	Others	CA	P2	A1
6	Druk Holding and Investments Limited	Corporations	Others	CA	P2	A3
7	Electricity Services Division, Thimphu and Paro, Bhutan Power Corporation Limited	Corporations	Others	CA	P2	A3
8	National Housing Development Corporation Limited, including 2 Liaison Offices	Corporations	Others	CA	P2	A1
9	Bhutan Agro Industries Limited, including Lingmithang Plant	Corporations	Others	CA	P2	A3
10	Bhutan Telecom Limited, including Revenue Centres	Corporations	Others	CA	P1	A1
11	Bhutan Broadcasting Service Corporation Limited	Corporations	Others	CA	P1	B1
12	Farm Machinery Corporation Limited, including Regional Offices	Corporations	Others	CA	P2	A3
13	Bhutan Livestock Development Corporation Limited, including 3 outlets at Rilangthang, Samrang and Haa	Corporations	Others	CA	P2	B3
14	State Trading Corporation Limited, including Phuentsholing Regional Offices and 3 Fuel Outlets	Corporations	Others	CA	P1	A1
15	Bhutan Postal Corporation Limited, including Regional Offices	Corporations	Others	CA	P2	A2
16	Druk Air Corporation Limited	Corporations	Others	CA	P2	A1
17	Druk Green Power Corporation Limited	Corporations	Others	CA	P2	A2
18	ADB funded 'Phuentsholing Township Development Project', implemented by Construction Development Corporation Limited [FIC 4050 & 4651]	Project	CD	FA	P1	A2
19	ADB funded 'Green and Resilient Affordable Housing Project', implemented by National Housing Development Corporation Limited [FIC 5731]	Project	CD	FA	P1	B2
20	ADB funded 'Rural Finance Development Project', implemented by Bhutan Development Bank Limited	Project	CD	FA	P1	B3
21	Gerab Nyed-Yon Limited	Corporations	Others	CA	P1	A2
22	Electricity Service Division, Wangdue and Punakha, Bhutan Power Corporation Limited	Corporation	Others	CA	P2	A3

23	Basochu Hydro Power Plant, Rurichu, Wangdue Phodrang	Corporation	Others	CA	P2	A3
24	Helvetas EU Project (Closing Audit)	International Organization	Others	FA	PI	B3
25	Helvetas Swiss Intercooperation (Closing Audit)	International Organization	Others	FA	PI	B3

Category	AI	A2	A3	BI	B2	B3	CI	C2	C3	TOTAL
	8	4	7	I	I	4	0	0	0	25
Priority	PI	P2								
	9	16								25
Audit Type	FA	CA	PA							
	5	20	0							25

ii. Agencies under the Economic Cluster Division (ECD)

SL No.	Name of Agencies	Agency Type	Account Type	Audit Type	Priority	Category
1	Bhutan Civil Aviation Authority, Ministry of Infrastructure and Transport, Paro	Autonomous	LC	FA	P2	B3
2	Bhutan Construction and Transport Authority, Ministry of Infrastructure and Transport, Thimphu	Autonomous	LC	FA	PI	A3
3	Regional Office, Thimphu, Department of Surface Transport, Ministry of Infrastructure and Transport	Ministry	LC	FA	PI	A2
4	Department of Air Transport, Ministry of Infrastructure and Transport, Paro	Ministry	LC	FA	PI	BI
5	Regional Offices, Thimphu, Ministry of Agriculture and Livestock National Plant Protection Centre, Semtokha, Department of Agriculture, Ministry of Agriculture and Livestock, including Pesticides Revolving Fund CD Account National Centre for Animal Health, Serbithang, Department of Livestock, Ministry of Agriculture and Livestock, including Medicine Revolving Fund CD Account National Soil Services Centre, Semtokha, Department of Agriculture, Ministry of Agriculture and Livestock National Dairy Research and Development Centre, Yusipang, Department of Livestock, Ministry of Agriculture and Livestock	Ministry	LC	FA	PI	AI

	National Biodiversity Centre, Secretariat, Ministry of Agriculture and Livestock National Nucleus Pig Breeding Centre, Yusipang, Department of Livestock, Ministry of Agriculture and Livestock Research and Development Centre for Organic, Yusipang, Department of Agriculture, Ministry of Agriculture and Livestock					
6	Ministry of Agriculture and Livestock, including Departments Secretariat, Ministry of Agriculture & Livestock Department of Agriculture, Ministry of Agriculture & Livestock, Thimphu Department of Livestock, Ministry of Agriculture & Livestock, Thimphu Department of Agriculture & Marketing Cooperatives, Ministry of Agriculture and Livestock, Thimphu	Ministry	LC	FA	PI	AI
7	Regional Offices Paro, Ministry of Agriculture and Livestock National Seed Centre (NSC), Paro, Ministry of Agriculture & Livestock Agriculture Machinery and Technology Centre (AMTC), Paro, Ministry of Agriculture & Livestock Regional Poultry Breeding Centre, Paro, Department of Livestock, Ministry of Agriculture & Livestock National Post Harvest Centre, Paro, Department of Agriculture, MoAL	Ministry	LC	FA	PI	AI
8	Ministry of Energy and Natural Resources, including Departments Secretariat, Ministry of Energy & Natural Resources, Thimphu Department of Geologies & Mines including Deposit Works together with ERB-CD Account, Ministry of Energy & Natural Resources, Thimphu Department of Energy, Ministry of Energy & Natural Resources, Thimphu Department of Environment and Climate Change, Ministry of Energy & Natural Resources, Thimphu Department of Water, Ministry of Energy & Natural Resources, Thimphu Department of Forests & Park Services, Ministry of Energy & Natural Resources, Thimphu	Ministry	LC	FA	PI	AI
9	National Centre for Hydrology and Meteorology, Thimphu	Autonomous	LC	FA	P2	CI
10	Divisional Forest Office, Department of Forests and Park Services, Ministry of Energy and Natural Resources, including Range Offices, Thimphu	Ministry	LC	FA	P2	B3

11	Divisional Forest Office, Paro, Department of Forests and Park Services, Ministry of Energy and Natural Resources, including Range Offices	Ministry	LC	FA	P2	B3
12	Jigme Dorji National Park, Damji, Gasa, Department of Forest and Park Services, Ministry of Energy and Natural Resources	Ministry	LC	FA	PI	B3
13	Ministry of Industry, Commerce, and Employment, including Departments Secretariat, Ministry of Industry, Commerce & Employment, Thimphu Department of Employment and Entrepreneurship (incl. Revolving Fund CD Account No. 100891593), Ministry of Industry, Commerce & Employment, Thimphu Department of Media, Creative Industry and Intellectual Property, Ministry of Industry, Commerce & Employment, Thimphu Department of Trade, Ministry of Industry, Commerce & Employment, Thimphu Department of Industry, Ministry of Industry, Commerce & Employment, Thimphu Department of Tourism, Ministry of Industry, Commerce & Employment, Thimphu Department of Labour, Ministry of Industry, Commerce & Employment, Thimphu	Ministry	LC	FA	PI	AI
14	Regional Office of Industry, Commerce and Employment, Thimphu, Ministry of Industry, Commerce and Employment, Thimphu	Ministry	LC	FA	P2	C2
15	Competition and Consumer Affairs Authority, Ministry of Industry, Commerce and Employment, Thimphu	Ministry	LC	FA	P2	C1
16	Bhutan Standards Bureau, Thimphu	Autonomous	LC	FA	P2	B3
17	Bhutan InfoComm and Media Authority, Ministry of Industry, Commerce and Employment, including Revenue Account, Thimphu	Autonomous	LC	FA	P2	B3
18	ADB Funded 'Alternative Renewable Energy Pilot Project [FIC 5611]', implemented by Department of Energy, MoENR, Thimphu	Ministry	FIC	FA	PI	C3
19	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	C1
20	Bhutan For Life, Multi-Party [GCF (4708) GEF-LDCF (4620) BT FEC (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
21	Punatsangchhu Hydroelectric Project Authority, Phase I, Bjimthangkha, Wangdue Phodrang	Hydroelectric	CD	FA	PI	AI
22	Punatsangchhu Hydroelectric Project Authority, Phase II, Bjimthangkha, Wangdue Phodrang	Hydroelectric	CD	FA	PI	AI

23	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
24	GoI Funded Project 'Flood Warning Services', implemented by National Centre for Hydrology and Meteorology, Thimphu	Ministry	PLC	FA	PI	C1
25	GEF Funded Project 'Mainstreaming Biodiversity Conservation into the Tourism sector in Bhutan', implemented by Department of Tourism, MoICE, Thimphu	Ministry	PLC	FA	PI	B3
26	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
27	Biodiversity Conservation Project, Department of Forests and Park Services, Ministry of Energy and Natural Resources, Thimphu	Ministry	PLC	FA	P2	C1
28	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	B1
29	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	B1
30	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
31	Centenary Farmers' Market, Department of Agricultural and Marketing Cooperatives, MoAL, Thimphu	Autonomous	CD	FA	PI	B2
32	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	PI	C1
33	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	C1
34	UNEP Funded Project 'Systematic Observations Financing Facility', implemented by National Centre for Hydrology and Meteorology, Thimphu	Ministry	FIC	FA	PI	C1
35	World Bank funded Project 'Accelerating Bhutan's Job Transformation through Renewable Natural Resources Value Chains', MoAL, Thimphu	Ministry	FIC	FA	PI	C1
36	GoI Funded 'DPR of 2640 MW Kuri-Gongri Hydroelectric Project', implemented by Department of Energy, MoENR, Thimphu	Ministry	PLC	FA	PI	C1

37	Regional Office, Lobesa, Department of Surface Transport, Ministry of Infrastructure and Transport	Ministry	LC	FA	PI	A2
38	Regional Office for Infrastructural Development, Khuruthang, Punakha, Department of Infrastructure Development, Ministry of Infrastructure and Transport	Ministry	LC	FA	P2	C3
39	Divisional Forest Office, Lobesa, Department of Forests and Park Services, Ministry of Energy and Natural Resources	Ministry	LC	FA	P2	B3
40	Agriculture Research Development Centre, Bajothang, Wangdue Phodrang, including the National Highland Development Centre	Ministry	LC	FA	P2	B2

Category	AI	A2	A3	BI	B2	B3	CI	C2	C3	TOTAL
	7	2	1	4	2	10	10	2	2	40
Priority	PI	P2								
	27	13								40
Audit Type	FA	CA	PA							
	40	0	0							40

iii. Agencies under the Governance Cluster Division (GCD)

Sl. No.	Name of Agencies	Agency Type	Account Type	Audit Type	Priority	Category
1	Government Technology Agency	Autonomous	LC	FA	PI	AI
2	Annual Financial Statement, Department of Treasury and Accounts	Ministry	LC	FA	PI	AI
	Ministry of Finance, including Departments and Secretariat Services					
	Secretariat Services					
	Department of Planning, Budget and Performance					
3	Department of Treasury and Accounts	Ministry	LC	FA	PI	AI
	Department of Procurement and Properties					
	Department of Macro-Fiscal and Development Finance					
	Department of Revenue & Customs					
4	Regional Revenue and Customs Office, Thimphu, Department of Revenue and Customs, Ministry of Finance	Ministry	LC	FA	PI	BI

5	Regional Revenue and Customs Office, Paro, Department of Revenue and Customs, Ministry of Finance	Ministry	LC	FA	PI	B2
6	National Assembly Secretariat	Autonomous	LC	FA	PI	B3
7	National Council Secretariat	Autonomous	LC	FA	P2	B3
8	Supreme Court	Judiciary	LC	FA	PI	B3
9	High Court	Judiciary	LC	FA	PI	B3
10	Dzongkhag Court, Thimphu	Judiciary	LC	FA	P2	CI
11	Dzongkhag Court, Paro	Judiciary	LC	FA	P2	C2
12	Royal Civil Service Commission, including Civil Service Welfare Scheme	Constitutional Body	LC	FA	PI	B3
13	Anti-Corruption Commission of Bhutan	Constitutional Body	LC	FA	PI	CI
14	Election Commission of Bhutan, including Public Election Fund Division	Constitutional Body	LC	FA	PI	B3
15	Cabinet Secretariat	Autonomous	LC	FA	P2	CI
16	Office of the Attorney General	Autonomous	LC	FA	PI	CI
17	Centre for Bhutan Studies	Autonomous	LC	FA	P2	CI
18	National Statistics Bureau	Autonomous	LC	FA	PI	B3
19	Druk Phuensum Tshogpa	Political Parties	CD	FA	PI	C3
20	People's Democratic Party	Political Parties	CD	FA	PI	C3
21	Druk Nyamrup Tshogpa	Political Parties	CD	FA	PI	C3
22	Druk Thuendrel Tshogpa	Political Parties	CD	FA	PI	C3
23	Bhutan Tendrel Party	Political Parties	CD	FA	PI	C3
24	Bar Council of Bhutan	Autonomous	CD	FA	P2	CI
25	Bhutan Olympic Committee (LC Account)	Autonomous	LC	FA	PI	AI
26	GoI-PTA funded 'Professionalizing the Civil Service and Nehru Wangchuk Project [FIC 4029]', Royal Civil Service Commission	Constitutional Body	PLC	FA	PI	CI
27	GoI-PTA funded 'Strengthening of Project Management', Department of Macro-Fiscal and Development Finance, Ministry of Finance	Ministry	PLC	FA	PI	CI
28	UN funded 'Result-Based Planning and M&E for the MDGs and GNH', National Statistics Bureau, Thimphu [FIC- 2295]	Autonomous	PLC	FA	PI	CI

29	GoI-PTA funded Project 'Development of Sports Infrastructure [FIC 4740]', Bhutan Olympic Committee	Autonomous	PLC	FA	PI	B3
30	Undergraduate Scholarship, Royal Civil Service Commission	Constitutional Body	PLC	FA	PI	B2
31	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
32	Bhutan Alternative Dispute Resolution Centre	Autonomous	CD	FA	PI	C1
33	Civil Service Reforms Project, Royal Civil Service Commission	Constitutional Body	PLC	FA	PI	B3
34	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	C1
35	Gyalsung National Service	Autonomous	LC	FA	PI	A1
36	National Medical Service	Ministry	LC	FA	PI	A1
	Department of Clinical Services					
	Department of Medical Products					
	Department of Biomedical Engineering					
37	Ministry of Infrastructure and Transport, including Departments and Secretariat	Ministry	LC	FA	PI	A1
	Department of Infrastructure Development, Ministry of Infrastructure & Transport, Thimphu					
	Department of Surface Transport, Ministry of Infrastructure & Transport, Thimphu					
	Department of Human Settlements, Ministry of Infrastructure & Transport, Thimphu					
38	Secretariat Services, Ministry of Infrastructure and Transport	Ministry	PLC	FA	PI	B1
	RGoB, GoI & EU funded 'Water Flagship Program', Department of Infrastructure Development, Ministry of Infrastructure and Transport, Thimphu					
39	ADB funded 'Water Flagship Program Support Project [WFPSP-L4281/G0874/G9233]', Ministry of Infrastructure and Transport, Thimphu	Ministry	FIC	FA	PI	B2
40	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	C1
41	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	B1

42	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
43	Dzongkhag Court, Wangdue Phodrang	Judiciary	LC	FA	P2	C2
44	Khotokha Gyalsung Academy	Autonomous	LC	FA	PI	CI

Category	AI	A2	A3	BI	B2	B3	CI	C2	C3	TOTAL
	7	0	0	3	4	9	14	2	5	44
Priority	PI	P2								
	37	7								44
Audit Type	FA	CA	PA							
	44	0	0							44

iv. Agencies under the Security Cluster Division (SCD)

Sl. No.	Name of Agencies	Agency Type	Account Type	Audit Type	Priority	Category
1	Dzongkhag Administration, Gasa, including Gewog Administrations	Dzongkhag				
	Khamed Gewog Administration, Gasa					
	Khatoed Gewog Administration, Gasa	Gewog	LC	FA	PI	AI
	Laya Gewog Administration, Gasa					
2	Lunana Gewog Administration, Gasa					
	Dzongkhag Administration, Paro, including 10 Gewog Administrations	Dzongkhag				
	Dogar Gewog Administration, Paro					
	Dopshari Gewog Administration, Paro					
	Doteng Gewog Administration, Paro	Gewog	LC	FA	PI	AI
	Hungrel Gewog Administration, Paro					
	Lamgong Gewog Administration, Paro					
	Lungnyi Gewog Administration, Paro					
	Naja Gewog Administration, Paro					

	Shaba Gewog Administration, Paro					
	Tsento Gewog Administration, Paro					
	Wangchang Gewog Administration, Paro					
	Dzongkhag Administration, Thimphu, including Gewog Administrations	Dzongkhag				
	Drungkhag Administration, Lingzhi	Drungkhag				
	Chang Gewog Administration, Thimphu					
	Dagala Gewog Administration, Thimphu					
3	Gayney Gewog Administration, Thimphu		LC	FA	PI	AI
	Kawang Gewog Administration, Thimphu	Gewog				
	Lingzhi Gewog Administration, Thimphu					
	Mewang Gewog Administration, Thimphu					
	Naro Gewog Administration, Thimphu					
	Soe Gewog Administration, Thimphu					
	Dzongkhag Administration, Wangdue Phodrang, including 15 Gewog Administrations	Dzongkhag				
	Athang Gewog Administration, Wangdue Phodrang					
	Bjednag Gewog Administration, Wangdue Phodrang					
	Darkar Gewog Administration, Wangdue Phodrang					
	Dangchhu Gewog Administration, Wangdue Phodrang					
	Gangteng Gewog Administration, Wangdue Phodrang					
	Gase Tshogongm Gewog Administration, Wangdue Phodrang					
4	Gase Tshowogm Gewog Administration, Wangdue Phodrang		LC	FA	PI	AI
	Kazhi Gewog Administration, Wangdue Phodrang	Gewog				
	Nahi Gewog Administration, Wangdue Phodrang					
	Nyishog Gewog Administration, Wangdue Phodrang					
	Phangyuel Gewog Administration, Wangdue Phodrang					
	Phobji Gewog Administration, Wangdue Phodrang					
	Ruebisa Gewog Administration, Wangdue Phodrang					
	Saephoog Gewog Administration, Wangdue Phodrang					

	Thedtsho Gewog Administration, Wangdue Phodrang					
	Royal Bhutan Police, Headquarters, Thimphu					
	Prison Service Division, Royal Bhutan Police					
5	Fire Fighting Services, Royal Bhutan Police	Armed Force	LC	FA	PI	AI
	Royal Bhutan Police, Division I, Paro					
6	Royal Bhutan Army, Headquarters, Lungtenphu, including 9 Army Wings and 3 Training Centres	Armed Force	LC	FA	PI	AI
7	Royal Body Guard, Headquarters, Dechencholing	Armed Force	LC	FA	PI	A2
	Ministry of Home Affairs, including Departments and Secretariat					
	The Secretariat, Ministry of Home Affairs					
	Department of Law and Order, Ministry of Home Affairs					
	Department of Civil Registration and Census, Ministry of Home Affairs					
8	Department of Immigration (including Regional Immigration Office, Paro)	Ministry	LC	FA	PI	AI
	Department of Local Governance and Disaster Management, Ministry of Home Affairs					
	Department of Culture and Dzongkha Development including 1. Zangdopelri Reconstruction Project, 2. Construction of Guru Nangsi Zilnon Lhakhang at GMC, and 3. Construction of the Bhutan Monastery at Lumbini, Nepal.					
9	Conservation of Sangchenchoekhor Monastery Project, Department of Culture and Dzongkha Development, Ministry of Home Affairs	Ministry	PLC	FA	P2	C1
10	Rigsum Goenpa Construction Project	Ministry	PLC	FA	P2	C1
11	Chhoedhey Lhentshog (Commission for Religious Organisations of Bhutan)	Autonomous	LC	FA	P2	C2
12	Ministry of Foreign Affairs and External Trade	Ministry	LC	FA	PI	AI
13	Dratshang Lhentshog, Secretariat, Thimphu	Autonomous	LC	FA	P2	A2
14	Rabdeys, Dratshang Lhentshog	Autonomous	LC	FA	P2	AI
15	Civil Society Organization Authority	Autonomous	LC	FA	P2	C2
16	Thromde Administration, Thimphu	Autonomous	LC	FA	PI	AI
17	City Bus Service	Autonomous	Others	FA	P2	B2
18	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	C1

19	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
20	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
21	Religion and Health Project, Dratshang Lhentshog, RGoB Contribution	Autonomous	PLC	FA	P2	C2

Category	AI	A2	A3	BI	B2	B3	CI	C2	C3	TOTAL
	10	2	0	0	1	1	4	3	0	21
Priority	PI	P2								
	13	8								21
Audit Type	FA	CA	PA							
	21	0	0							21

v. Agencies under the Social Cluster Division (SoCD)

Sl. No.	Name of Agencies	Agency Type	Account Type	Audit Type	Priority	Category
1	Ministry of Health, including Departments and Secretariat Services Department of Public Health Secretariat Services Department of Health Services Royal Centre for Disease Control	Ministry	LC	FA	PI	AI
2	National Hospital Services Jigme Dorji Wangchuck National Referral Hospital National Traditional Medicine Services Gidakom Hospital	Autonomous	LC & CD	FA	PI	AI
3	Bhutan Liaison Office, Vellore	Autonomous	LC & CD	FA	P2	B3
4	Bhutan Food and Drug Authority	Ministry	LC	FA	PI	BI

5	Bhutan Qualification and Professional Certification Authority	Autonomous	LC	FA	PI	CI
6	Bhutan Health Trust Fund	Autonomous	CD	FA	PI	CI
7	Ministry of Education and Skills Development					
	Department of School Education					
	Department of Workforce Planning and Skills Development	Ministry	LC	FA	PI	AI
8	Secretariat Services including Sherig Endowment Fund					
	Department of Education Programs.					
	Office of the Vice Chancellor, Royal University of Bhutan	Autonomous	LC	FA	P2	B3
9	Paro College of Education, Royal University of Bhutan	Autonomous	LC	FA	P2	B3
10	SDC funded 'Bhutan Middle Management Hotel Program [FIC 4522]', Royal Institute of Tourism and Hospitality	Ministry	LC	FA	P2	B3
11	Technical Training Institute, Thimphu, including CD Account	Ministry	LC	FA	P2	CI
12	Institute for Zorig Chusum, including IDF, Thimphu	Ministry	LC	FA	P2	CI
13	National Land Commission Secretariat	Autonomous	LC	FA	P2	BI
14	Royal Institute of Management	Autonomous	LC	FA	P2	CI
15	Jigme Singye Wangchuck Law College, Paro	Autonomous	LC	FA	P2	CI
16	Bhutan National Legal Institute	Autonomous	LC	FA	P2	CI
17	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
18	GFATM Project 'Country Coordination Mechanism (CCM)', Thimphu, Department of Public Health, Ministry of Health	Ministry	PLC	FA	PI	C2
19	UNFPA Assistance to Reproductive Health, Ministry of Health	Ministry	PLC	FA	PI	B3
20	UNICEF Assisted Project, Ministry of Health	Ministry	PLC	FA	PI	B3
21	International Assistance, Ministry of Health	Ministry	PLC	FA	P2	CI
22	ADB funded Project 'Asia Pacific Vaccine Access Facility (Pediatric Pfizer Vaccines)'	Ministry	PLC	FA	PI	CI
23	Construction of 65 Bedded Mother and Child Hospital, Mongar, Department of Biomedical Engineering, National Medical Services	Ministry	PLC	FA	P2	A3
24	Fleming Fund Project, Department of Health Services, Ministry of Health	Ministry	PLC	FA	PI	CI
25	International Assistance Project, Thimphu, implemented by Department of School Education, Ministry of Education and Skills Development	Ministry	PLC	FA	P2	CI

26	Save the Children Assisted Project, Department of School Education, Ministry of Education and Skills Development	Ministry	PLC	FA	PI	CI
27	UNICEF Assisted Project, Thimphu, Ministry of Education and Skills Development	Ministry	PLC	FA	PI	CI
28	National Education Assessment for Bhutan, under Save the Children funding, National Examination Advisory Board	Ministry	PLC	FA	P2	CI
29	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
30	Bhutan Council for School Examination Assessment	Autonomous	LC	FA	P2	CI
31	World Bank funded 'Accelerating Maternal and Child Health Project'	Ministry	FIC	FA	PI	CI
32	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
33	The Pema Secretariat	Autonomous	LC	FA	PI	CI
34	UNFPA Project [221.01/2005], Ministry of Education and Skills Development	Ministry	PLC	FA	PI	CI
35	GOI PTA funded 'Construction of Academic Facilities [FIC-6185]', Jigme Singye Wangchuck School of Law	Autonomous	FIC	FA	PI	B2
36	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
37	GoI funded 'Multi-Disciplinary Super Specialty Hospital (MDSSH)', Ministry of Health	Ministry	PLC	FA	PI	CI
38	GoI funded 'Development of Central School [FIC - 6162-6181]'	Ministry	FIC	FA	PI	BI
39	Dzongkhag Administration, Punakha, including Gewog Administrations	Dzongkhag				
	Barp Gewog Administration, Punakha					
	Chhuboog Gewog Administration, Punakha					
	Dzomi Gewog Administration, Punakha					
	Geonshari Gewog Administration, Punakha					
	Guma Gewog Administration, Punakha	Gewog	LC	FA	PI	AI
	Lingmukha Gewog Administration, Punakha					
	Toedwang Gewog Administration, Punakha					
	Kabisa Gewog Administration, Punakha					
	Shelnga Bjemi Gewog Administration, Punakha					
	Talog Gewog Administration, Punakha					

	Toepaisa Gewog Administration, Punakha									
40	College of Natural Resources, Lobesa, Punakha, Royal University of Bhutan	Autonomous	LC	FA	PI	B3				
41	Technical Training Institute, Khuruthang, Punakha, Department of Workforce Planning and Skills Development, Ministry of Education and Skills Development	Ministry	LC	FA	P2	C1				
42	Optimizing Agriculture through Solar Lift Irrigation at Community of Bali Chiwog, Punakha Dzongkhag	Ministry	PLC	FA	PI	C3				
43	Technical Training Institute, Samthang, Wangdue Phodrang, Department of Workforce Planning and Skills Development, Ministry of Education and Skills Development	Ministry	LC	FA	P2	C1				
44	Dzongkhag Hospital, Wangdue Phodrang	Ministry	LC	FA	P2	C1				
45	Faculty of Nursing and Public Health, Khesar Gyalpo University of Medical Sciences of Bhutan	Autonomous	LC	FA	P2	C1				
46	Faculty of Traditional Medicine, Khesar Gyalpo University of Medical Sciences of Bhutan	Autonomous	LC	FA	P2	C1				

Category	AI	A2	A3	BI	B2	B3	CI	C2	C3	TOTAL
	4	0	2	3	1	7	27	1	1	46
Priority	PI	P2								
	26	20								46
Audit Type	FA	CA	PA							
	46	0	0							46

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

Sl. No.	Name of Agencies	Agency Type	Account Type	Audit Type	Priority	Category
	Dzongkhag Administration, Bumthang, including 4 Gewog Administrations	Dzongkhag				
1	Chhoeckhor Gewog Administration, Bumthang					
	Chhumig Gewog Administration, Bumthang	Gewog	LC	FA	PI	AI
	Tang Gewog Administration, Bumthang					
	Ura Gewog Administration, Bumthang					
2	Regional Offices, Bumthang, Ministry of Energy and Natural Resources					
	Divisional Forestry Services Bumthang	Ministry	LC	FA	PI	AI
	Ugyen Wangchuck Institute for Forest Research and training					

	Phrumsengla National Park					
	Wangchuck Centennial Park					
	Regional Offices, Bumthang, Ministry of Agriculture and Livestock					
	National Horse Breeding Program					
	National Feed And Fodder Dev Programme					
3	National Sheep Breeding Farm Dumithang	Ministry	LC	FA	PI	AI
	Brown Swiss Farm Bathpalathang					
	RNR Research Centre					
	National Research Centre for Animal Nutrition, Bumthang					
4	Dzongkhag Court, Bumthang	Judiciary	LC	FA	P2	C2
5	Technical Training Institute, Chumey, Bumthang	Ministry	LC	FA	P2	CI
6	Regional Office of Industry, Commerce and Employment, Trongsa, Ministry of Industry, Commerce and Employment	Ministry	LC	FA	P2	C2
7	Regional Revenue and Customs Office, Bumthang, Department of Revenue and Customs, Ministry of Finance	Ministry	LC	FA	PI	CI
	Dzongkhag Administration, Trongsa, including 5 Gewog Administrations	Dzongkhag				
	Draagteng Gewog Administration, Trongsa					
8	Korphoog Gewog Administration, Trongsa	Gewog	LC	FA	PI	AI
	Langthil Gewog Administration, Trongsa					
	Nubi Gewog Administration, Trongsa					
	Tangsibji Gewog Administration,					
9	Jigme Singye Wangchuck National Park, Tshangkha, Trongsa, Department of Forests and Park Services, Ministry of Energy and Natural Resources	Ministry	LC	FA	P2	CI
10	Regional Office, Trongsa, Department of Surface Transport, Ministry of Infrastructure and Transport	Ministry	LC	FA	PI	A2
11	Dzongkhag Court, Trongsa	Judiciary	LC	FA	P2	C2
12	College of Language and Culture Studies, Taktse, Trongsa, Royal University of Bhutan	Autonomous	LC & CD	FA	P2	B3
	Dzongkhag Administration, Mongar, including Drungkhag and Gewog Administrations	Dzongkhag				
13	Balam Gewog Administration, Mongar	Gewog	LC	FA	PI	AI
	Chagsakhar Gewog Administration, Mongar					

	Chhaling Gewog Administration, Mongar					
	Dramedtse Gewog Administration, Mongar					
	Drepoong Gewog Administration, Mongar					
	Gongdue Gewog Administration, Mongar					
	Jurmed Gewog Administration, Mongar					
	Kengkhar Gewog Administration, Mongar					
	Mongar Gewog Administration, Mongar					
	Ngatshang Gewog Administration, Mongar					
	Saling Gewog Administration, Mongar					
	Shermuhoong Gewog Administration, Mongar					
	Silambi Gewog Administration, Mongar					
	Thangrong Gewog Administration, Mongar					
	Tsakaling Gewog Administration, Mongar					
	Tsamang Gewog Administration, Mongar					
	Narang Gewog Administration, Mongar					
14	Inclusive Market Production Agricultural Commercialization and Transformation (IMPACT) Wenkhar, Mongar	Ministry	PLC	FA	P1	A1
15	Divisional Forest Office, Mongar, Department of Forests and Park Services, Ministry of Energy and Natural Resources	Ministry	LC	FA	P2	B3
16	Regional Pig and Poultry Breeding Centre, Lingmethang, Mongar	Ministry	LC	FA	P2	C3
17	Regional Agricultural Marketing and Cooperatives Office, Mongar	Ministry	LC	FA	P2	C2
18	Regional Office of Industry, Commerce and Employment, Mongar, Ministry of Industry, Commerce and Employment	Ministry	LC	FA	P2	B2
19	Regional Office, Lingmethang, Department of Surface Transport, Ministry of Infrastructure and Transport	Ministry	LC	FA	P2	C2
20	Regional Revenue and Customs Office, Mongar, Department of Revenue and Customs, Ministry of Finance	Ministry	LC	FA	P1	A2
21	Dzongkhag Court, Mongar	Judiciary	LC	FA	P2	C2
22	Drungkhag Court, Werringla	Judiciary	LC	FA	P2	C2
23	Regional Office, Mongar, Bhutan Construction and Transport Authority, Ministry of Infrastructure and Transport, including Base Offices in Lhuentse, Trashiyangtse and Trashigang	Ministry	LC	FA	P1	B3

24	Cluster Finance Services, Mongar	Ministry	LC	FA	P2	B3
	Dzongkhag Administration, Lhuentse, including 8 Gewog Administrations	Dzongkhag				
	Gangzur Gewog Administration, Lhuentse					
	Jarey Gewog Administration, Lhuentse					
	Khoma Gewog Administration, Lhuentse					
25	Kurtoed Gewog Administration, Lhuentse	Gewog	LC	FA	PI	AI
	Maedtsho Gewog Administration, Lhuentse					
	Maenbi Gewog Administration, Lhuentse					
	Minjey Gewog Administration, Lhuentse					
	Tsenkhar Gewog Administration, Lhuentse					
26	Dzongkhag Court, Lhuentse	Judiciary	LC	FA	P2	C2
27	Tangsibji Hydropower Plant, Trongsa	Corporation	Others	CA	PI	B3
28	Kurichu Hydropower Plant, Gyalposhing, Mongar	Corporation	Others	CA	PI	CI
29	Natural Resources Development Corporation Limited, Zhongar, Mongar	Corporation	CD	FA	P2	CI
30	Electricity Services Division, Mongar, Bhutan Power Corporation Limited	Corporation	Others	CA	P2	CI
31	Electricity Services Division, Bumthang, Bhutan Power Corporation Limited	Corporation	Others	CA	P2	CI
32	Electricity Services Division, Lhuentse, Bhutan Power Corporation Limited	Corporation	Others	CA	P2	CI
33	Electricity Services Division, Trongsa, Bhutan Power Corporation Limited	Corporation	Others	CA	P2	CI
34	Electricity Service Division, Zhemgang, Bhutan Power Corporation Limited	Corporation	Others	CA	P2	C2
35	Natural Resources Development Corporation Limited, Jakar, Bumthang, including Gelephu Branch Office	Corporation	Others	CA	P2	B3
36	Royal Bhutan Police, Division VII, Trongsa	Ministry	LC	FA	P2	CI
37	Royal Bhutan Police, Division X, Mongar	Ministry	LC	FA	P2	CI
38	Royal Bhutan Police, Division XIII, Bumthang	Ministry	LC	FA	P2	CI
	Dzongkhag Administration, Zhemgang, including Drungkhag and 8 Gewog Administrations	Dzongkhag				
	Bardo Gewog Administration, Zhemgang					
39	Bjoka Gewog Administration, Zhemgang	Gewog	LC	FA	PI	AI
	Goshing Gewog Administration, Zhemgang					
	Nangkor Gewog Administration, Zhemgang					

	Ngangla Gewog Administration, Zhemgang									
	Phangkhar Gewog Administration, Zhemgang									
	Shingkhar Gewog Administration, Zhemgang									
	Trong Gewog Administration, Zhemgang									
	Drungkhag Administration, Panbang	Drungkhag								
40	Divisional Forest Office, Zhemgang, Department of Forests and Park Services, Ministry of Energy and Natural Resources	Ministry	LC	FA	P2	B3				
41	Regional Office, Tingtibi, Department of Surface Transport, Ministry of Infrastructure and Transport	Ministry	LC	FA	P1	A2				
42	Drungkhag Court, Panbang	Judiciary	LC	FA	P2	C2				
43	Dzongkhag Court, Zhemgang	Judiciary	LC	FA	P2	C2				
44	Mangdechhu Hydropower Plant, Trongsa	Corporation	Others	CA	P1	B3				
45	Native Poultry and Heifer Breeding Centre, Sertsam, Lhuentse	Ministry	LC	FA	P2	C2				
46	Rural Development Training Centre, Zhemgang	Ministry	LC	FA	P2	CI				
47	Cluster Finance Services, Bumthang	Ministry	LC	FA	P1	C3				
48	Agricultural Research and Development Centre, Wengkhari, Mongar	Ministry	LC	FA	P1	C3				
49	Bongdeyma Gyalsung Academy	Autonomous	LC	FA	P1	CI				
50	Sustainable Food System in Bhutan for Environmental Benefits and GNH (GF), Wengkhari, Mongar	Ministry	PLC	FA	P1	C2				
51	Regional Office of Infrastructure Development, Mongar	Ministry	LC	FA	P2	C3				
52	Transmission Operation and Maintenance Section, Tingtibi, Bhutan Power Corporation Limited	Corporation	Others	CA	P2	CI				
53	Dorjilung Hydroelectric Power Project (DHPP), Mongar	Hydroelectric	CD	FA	P1	AI				

Category	AI	A2	A3	BI	B2	B3	CI	C2	C3	TOTAL
	9	3	0	0	1	8	15	13	4	53
Priority	PI	P2								
	21	32								53
Audit Type	FA	CA	PA							
	43	10	0							53

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

Sl. No.	Name of Agencies	Agency Type	Account Type	Audit Type	Priority	Category
1	Dzongkhag Administration, Chhukha	Dzongkhag				
	Samphelling Gewog Administration, Chhukha					
	Bjabchho Gewog Administration, Chhukha					
	Bongo Gewog Administration, Chhukha					
	Chapcha Gewog Administration, Chhukha					
	Darla Gewog Administration, Chhukha					
	Dungna Gewog Administration, Chhukha	Gewog	LC	FA	PI	AI
	Geling Gewog Administration, Chhukha					
	Getana Gewog Administration, Chhukha					
	Lokchina Gewog Administration, Chhukha					
	Matedkha Gewog Administration, Chhukha					
	Phuentsholing Gewog Administration, Chhukha					
	Drungkhag Administration, Phuentsholing	Drungkhag				
2	Dzongkhag Administration, Haa	Dzongkhag				
	Bji Gewog Administration, Haa					
	Katsho Gewog Administration, Haa					
	Sangbay Gewog Administration, Haa	Gewog	LC	FA	PI	AI
	Sama Gewog Administration, Haa					
	Eusu Gewog Administration, Haa					
	Gakidling Gewog Administration, Haa					
3	Drungkhag Administration, Sangbaykha Drungkhag	Drungkhag				
	Dzongkhag Administration, Samtse	Dzongkhag				
	Norgaygang Gewog Administration, Samtse					
	Pemaling Gewog Administration, Samtse	Gewog	LC	FA	PI	AI
	Norboogang Gewog Administration, Samtse					
	Sang Ngag Chhoeling Gewog Administration, Samtse					

	Dophuchen Gewog Administration, Samtse					
	Doongtoed Gewog Administration, Samtse					
	Namgaychoeling Gewog Administration, Samtse					
	Phuentshogpelri Gewog Administration, Samtse					
	Samtse Gewog Administration, Samtse					
	Tashichhoeling Gewog Administration, Samtse					
	Tading Gewog Administration, Samtse					
	Tendruk Gewog Administration, Samtse					
	Ugyentse Gewog Administration, Samtse					
	Yoeseltse Gewog Administration, Samtse					
	Denchukha Gewog Administration, Samtse					
	Drungkhag Administration, Tashichhoeling					
	Drungkhag Administration, Dophuchen	Drungkhag				
4	Regional Revenue and Customs Office, Phuentsholing, Department of Revenue and Customs, Ministry of Finance	Ministry	LC	FA	P2	BI
5	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
6	Regional Office, including Central Stores Unit, Phuentsholing, Department of Surface Transport, Ministry of Infrastructure and Transport	Ministry	LC	FA	PI	AI
7	Thromde Administration, Phuentsholing, including CD account, Revenue and Education Subsidy	Thromdes	LC	FA	PI	AI
8	SASEC Transport, Trade Facilitation Logistic Project Loan-342I-BHU, implemented by Regional Office, Department of Surface Transport, Phuentsholing	Ministry	PLC	FA	PI	CI
9	General Hospital, Phuentsholing, National Medical Services	Ministry	LC	FA	P2	CI
10	Logistics Management Division, Phuentsholing, Ministry of Health	Ministry	LC	FA	P2	CI
11	Regional Office of Industry, Commerce and Employment, Phuentsholing, Ministry of Industry, Commerce and Employment	Ministry	LC	FA	P2	C2
12	Divisional Forest Office, Gedu, including Range Offices at Phuentsholing, Gedu and Tshimasham, Department of Forests and Park Services, Ministries of Energy and Natural Resources	Ministry	LC	FA	P2	B2
13	Agricultural Research Development Centre, Phuentsholing	Ministry	LC	FA	P2	CI
14	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

15	Regional Immigration Office, Phuentsholing, Department of Immigration, Ministry of Home Affairs	Ministry	LC	FA	P2	B3
16	Regional Immigration Office, Samtse, Department of Immigration, Ministry of Home Affairs	Ministry	LC	FA	P2	B3
17	College of Science and Technology, Rinchending, Phuentsholing, Royal University of Bhutan	Autonomous	LC	FA	PI	B3
18	Gedu College of Business Studies, Royal University of Bhutan	Autonomous	LC	FA	P2	B3
19	Samtse College of Education, Royal University of Bhutan	Autonomous	LC	FA	P2	B3
20	Drungkhag Court, Dophuchen	Judiciary	LC	FA	P2	C2
21	Bhutan Automation and Engineering Limited, Chhukha	Corporation	Others	CA	PI	B3
22	Electricity Service Division, Phuentsholing, Bhutan Power Corporation Limited	Corporation	Others	CA	P2	B3
23	Electricity Service Division, Samtse, Bhutan Power Corporation Limited	Corporation	Others	CA	P2	C1
24	Electricity Service Division, Haa, Bhutan Power Corporation Limited	Corporation	Others	CA	P2	C1
25	Transmission Operation and Maintenance Section, Phuentsholing, Bhutan Power Corporation Limited	Corporation	Others	CA	P2	C1
26	Central Stores Division, Phuentsholing, Bhutan Power Corporation Limited	Corporation	Others	CA	P2	C1
27	Construction Project Office, Phuentsholing, Bhutan Power Corporation Limited	Corporation	Others	CA	P2	C1
28	Construction Project Office/Gyalsung Project Office, Bhutan Power Corporation Limited, Jamtsholing	Corporation	Others	CA	P2	C1
29	Tala Hydro Power Plant, including Hydro Power Research and Development Centre	Corporation	Others	CA	PI	A3
30	Chhukha Hydro Power Plant, Chhukha	Corporation	Others	CA	PI	BI
31	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	Corporation	Others	CA	PI	AI
32	Penden Cement Authority Limited, Phuntshopelri, Gomtu, including Depot at Phuentsholing	Corporation	Others	CA	PI	AI
33	Bhutan Board Products Limited, Phuentsholing, including Tala Factory and Showroom at Thimphu	Corporation	Others	CA	PI	A2
34	Samtse Distillery, Army Welfare Project, including Bonded Warehouse and Cardboard Box Unit	Corporation	Others	CA	PI	B3
35	State Mining Corporation Limited, Samtse	Corporation	Others	CA	P2	BI
36	Bhutan Lottery Limited, Phuentsholing	Corporation	Others	CA	P2	C1
37	Natural Resource Development Corporation Limited, Regional Office, Phuentsholing including unit offices at Gedu & Samtse	Corporation	Others	CA	P2	C1
38	Royal Bhutan Police, Division III, Phuentsholing	Ministry	LC	FA	P2	C1
39	Royal Bhutan Police, Division IV, Samtse	Ministry	LC	FA	P2	C1
40	Special Reserve Police Force (SRPF), Royal Bhutan Police, Tashi Gatshel, Chhukha	Ministry	LC	FA	P2	C1

41	Jigme Khesar Strict Nature Reserve, Haa, Department of Forests and Park Services, Ministry of Energy and Natural Resources	Ministry	LC	FA	P2	CI
42	Cold Water Fish Culture Centre, Haa	Ministry	LC	FA	P2	CI
43	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
44	Jamtsholing Gyalsung Academy	Autonomous	LC	FA	PI	CI
45	Samtse Hospital	Ministry	LC	FA	P2	CI
46	Climate Resilient Omchhu River Basin Project - 6914, 6916 and 0002, Thromde, Phuentsholing	ADB Project	PLC	FA	PI	C2
47	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
48	Regional Office for Infrastructural Development, Ministry of Infrastructure and Transport, Phuentsholing	Ministry	LC	FA	P2	CI
49	Regional Agricultural Marketing Division, Department of Agricultural Marketing and Cooperatives, Ministry of Agriculture and Livestock	Ministry	LC	FA	P2	CI

Category	AI	A2	A3	BI	B2	B3	CI	C2	C3	TOTAL
	8	1	1	4	2	9	21	3	0	49
Priority	PI	P2								
	17	32								49
Audit Type	FA	CA	PA							
	31	18	0							49

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

Sl. No.	Name of Agencies	Agency Type	Account Type	Audit Type	Priority	Category
I	Dzongkhag Administration, Trashigang, including Drungkhag and Gewog Administrations	Dzongkhag				
	Bartsham Gewog Administration, Trashigang					
	Bidung Gewog Administration, Trashigang					
	Kanglung Gewog Administration, Trashigang	Gewog	LC	FA	PI	AI
	Kangpara Gewog Administration, Trashigang					
	Merak Gewog Administration, Trashigang					

	Khaling Gewog Administration, Trashigang					
	Phongmey Gewog Administration, Trashigang					
	Radi Gewog Administration, Trashigang					
	Lumang Gewog Administration, Trashigang					
	Sakteng Gewog Administration, Trashigang					
	Samkhar Gewog Administration, Trashigang					
	Thrimshing Gewog Administration, Trashigang					
	Shongphu Gewog Administration, Trashigang					
	Udzorong Gewog Administration, Trashigang					
	Yangneer Gewog Administration, Trashigang					
	Drungkhag Administration, Sakteng, Trashigang					
	Drungkhag Administration Thrimshing, Trashigang	Drungkhag				
	Drungkhag Administration Wamrong, Trashigang					
2	Regional Office, Trashigang, Department of Surface Transport, Ministry of Infrastructure and Transport	Ministry	LC	FA	P1	A2
3	Regional Offices, Trashigang, Ministry of Energy and Natural Resources and Divisional Forest Office, Trashigang and Sakteng Wildlife Sanctuary, Phongmey, Trashigang	Ministry	LC	FA	P2	A3
	Divisional Forest Office, Trashigang					
	Sakteng Wildlife Sanctuary, Phongmey, Trashigang					
4	Dzongkhag Court, Trashigang	Judiciary	LC	FA	P2	C2
5	Drungkhag Court, Wamrong	Judiciary	LC	FA	P2	C2
6	Drungkhag Court, Thrimshing	Judiciary	LC	FA	P2	C2
7	Drungkhag Court, Sakteng	Judiciary	LC	FA	P2	C2
8	Kouphuku International Dairy Corporation, Chenari, Trashigang	Corporation	Others	CA	P2	C1
9	Electricity Services Division, Trashigang, Bhutan Power Corporation Limited	Corporation	Others	CA	P2	C1
10	Sherubtse College, Kanglung, Royal University of Bhutan	Autonomous	LC & CD	FA	P2	B2
11	Royal Bhutan Police, Division IX, Trashigang	Ministry	LC	FA	P2	C1
12	Regional Offices Trashigang, Ministry of Agriculture and Livestock					
	Centre for Nublang Conservation and Development, Tashiyangphu, Trashigang	Ministry	LC	FA	P2	B2
	Regional Livestock Development Centre, Kanglung, Trashigang					

13	Technical Training Institute, Rangjung, Trashigang, Department of Workforce Planning and Skills Development, Ministry of Education and Skills Development	Ministry	LC	FA	P2	C2
	Dzongkhag Administration, Pemagatshel	Dzongkhag				
	Chimong Gewog Administration, Pemagatshel					
	Chokorling Gewog Administration, Pemagatshel					
	Chongshing Gewog Administration, Pemagatshel					
	Decheling Gewog Administration, Pemagatshel					
	Dungmin Gewog Administration, Pemagatshel					
14	Khar Gewog Administration, Pemagatshel	Gewog	LC	FA	PI	AI
	Norbugang Gewog Administration, Pemagatshel					
	Shumer Gewog Administration, Pemagatshel					
	Yurung Gewog Administration, Pemagatshel					
	Nanong Gewog Administration, Pemagatshel					
	Zobel Gewog Administration, Pemagatshel					
	Drungkhag Administration, Nganglam, Pemagatshel	Drungkhag				
15	Divisional Forest Office, Pemagatshel, Department of Forests and Park Services, Ministry of Energy and Natural Resources	Ministry	LC	FA	P2	B3
16	Dzongkhag Court, Pemagatshel	Judiciary	LC	FA	P2	C2
17	Drungkhag Court, Nganglam	Judiciary	LC	FA	P2	C2
18	Dungsam Cement Corporation Limited, Nganglam	Corporation	Others	CA	PI	AI
19	Dungsam Polymer Limited, Nanglam	Corporation	Others	CA	P2	B3
20	Electricity Services Division, Pemagatshel, Bhutan Power Corporation Limited	Corporation	Others	CA	P2	CI
	Dzongkhag Administration, Samdrup Jongkhar	Dzongkhag				
	Langchenphug Gewog Administration, S/Jongkhar					
	Dewathang Gewog Administration, S/Jongkhar					
21	Gomdar Gewog Administration, S/Jongkhar	Gewog	LC	FA	PI	AI
	Lauri Gewog Administration, S/Jongkhar					
	Martshalla Gewog Administration, S/Jongkhar					
	Orong Gewog Administration, S/Jongkhar					

	Pemathang Gewog Administration, S/Jongkhar					
	Phuentshogthan Gewog Administration, S/Jongkhar					
	Samrang Gewog Administration, S/Jongkhar					
	Serthig Gewog Administration, S/Jongkhar					
	Wangphu Gewog Administration, S/Jongkhar					
	Drungkhag Administration Jomotshangkha	Drungkhag				
	Drungkhag Administration Samdrupcholing, S/Jongkhar					
22	Regional Office, Samdrup Jongkhar, Bhutan Construction and Transport Authority, including Nganglam and Pemagatshel Base Offices	Ministry	LC	FA	P2	B2
23	Regional Revenue and Customs Office, Samdrup Jongkhar, Department of Revenue and Custom, Ministry of Finance	Ministry	LC	FA	P2	B3
24	Regional Immigration Office, Samdrup Jongkhar, Department of Immigration, Ministry of Home Affairs	Ministry	LC	FA	P2	B3
25	Regional Office, Samdrup Jongkhar, Department of Surface Transport, Ministry of Infrastructure and Transport	Ministry	LC	FA	P1	A2
26	Mithun Breeding Farm, Arong, Department of Livestock, Ministry of Agriculture and Livestock	Ministry	LC	FA	P2	C2
27	Regional Fish Seed Production Centre, Samdrup Jongkhar	Ministry	LC	FA	P2	C2
28	Regional Office of Industry, Commerce and Employment, Samdrup Jongkhar, Ministry of Industry, Commerce and Employment	Ministry	LC	FA	P2	C2
29	Thromde Administration, Samdrup Jongkhar	Autonomous	LC & CD	FA	P1	A1
30	Divisional Forest Office, Samdrup Jongkhar, Department of Forests and Park Services, Ministry of Energy and Natural Resources	Ministry	LC	FA	P2	B2
31	Dzongkhag Court, Samdrup Jongkhar	Judiciary	LC	FA	P2	C2
32	Drungkhag Court, Jomotshangkha	Judiciary	LC	FA	P2	C2
33	Drungkhag Court, Samdrup Choling	Judiciary	LC	FA	P2	C2
34	Jomotshangkha Wildlife Sanctuary, Samdrup Jongkhar, Department of Forests and Park Services, Ministry of Energy and Natural Resources	Ministry	LC	FA	P2	C1
35	Electricity Services Division, Samdrup Jongkhar, Bhutan Power Corporation Limited	Corporation	Others	CA	P2	C1
36	Transmission Operation and Maintenance Division, Deothang, Bhutan Power Corporation Limited	Corporation	Others	CA	P2	C1
37	Jigme Namgyel Engineering College, Deothang, Royal University of Bhutan	Autonomous	LC & CD	FA	P2	B3
38	Royal Bhutan Police, Division VIII, Samdrup Jongkhar, including Royal Bhutan Police, Pemagatshel	Ministry	LC	FA	P2	C1

39	Dzongkhag Administration, Trashiyangtse	Dzongkhag								
	Boomdeling Gewog Administration, Trashiyangtse									
	Yalang Gewog Administration, Trashiyangtse									
	Yangtse Gewog Administration, Trashiyangtse									
	Gewog Administration, Jamkhar Trashiyangtse	Gewog	LC	FA	PI	AI				
	Ramjar Geog Administration, Trashiyangtse									
	Toedtsho Gewog Administration, Trashiyangtse									
	Tomizhangsa Gewog Administration, Trashiyangtse									
	Khamdang Gewog Administration, Trashiyangtse									
40	Bumdheling Wildlife Sanctuary, Trashiyangtse, Department of Forests and Park Services, Ministry of Energy and Natural Resources	Ministry	LC	FA	P2	CI				
41	College of Zorigchusum, Trashiyangtse, Department of Workforce Planning and Skills Development, Ministry of Education and Skills Development	Ministry	LC & CD	FA	P2	B3				
42	Dzongkhag Court, Trashiyangtse	Judiciary	LC	FA	P2	C2				
43	Electricity Services Division, Trashiyangtse, Bhutan Power Corporation Limited	Corporation	Others	CA	P2	CI				
44	Royal Bhutan Police, Division XIV, Trashiyangtse	Ministry	LC	FA	P2	CI				
45	Kholochhu Hydro Power Limited, Doksum, Trashiyangtse	Corporation	Others	CA	PI	A3				
46	Pemathang Gyalsung Academy	Autonomous	LC	FA	PI	CI				

Category	AI	A2	A3	BI	B2	B3	CI	C2	C3	TOTAL
	6	2	2	0	4	6	12	14	0	46
Priority	PI	P2								
	10	36								46
Audit Type	FA	CA	PA							
	37	9	0							46

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

Sl. No.	Name of Agencies	Agency Type	Account Type	Audit Type	Priority	Category
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1	Dzongkhag Administration, Tsirang, including Gewog Administrations	Dzongkhag				
	Barshong Gewog Administration, Tsirang					
	Patshaling Gewog Administration, Tsirang					
	Dunglagang Gewog Administration, Tsirang					
	Gosaling Gewog Administration, Tsirang					
	Kikhorthang Gewog Administration, Tsirang					
	Mendrelgang Gewog Administration, Tsirang	Gewog	LC	FA	PI	AI
	Sergithang Gewog Administration, Tsirang					
	Phuntenchu Gewog Administration, Tsirang					
	Rangthangling Gewog Administration, Tsirang					
	Shemjong Gewog Administration, Tsirang					
	Tsirangtoe Gewog Administration, Tsirang					
	Tsholingkhar Gewog Administration, Tsirang					
2	Dzongkhag Court, Tsirang	Judiciary	LC	FA	P2	C2
3	Divisional Forest Office, Tsirang, Department of Forests and Park Services, Ministry of Energy and Natural Resources	Ministry	LC	FA	P2	B3
4	Electricity Services Division, Tsirang, Bhutan Power Corporation Limited	Corporation	Others	CA	P2	C1
5	Transmission Operation and Maintenance Division, Tsirang, Bhutan Power Corporation Limited	Corporation	Others	CA	P2	C1
6	Royal Bhutan Police, Division VI, Tsirang	Ministry	LC	FA	PI	C1
7	Dzongkhag Hospital, Tsirang	Ministry	LC	FA	PI	C1
8	Regional Office for Infrastructural Development, Department of Infrastructure Development, Ministry of Infrastructure and Transport, Tsirang	Ministry	LC	FA	PI	C3
9	Dzongkhag Administration, Sarpang, including Gewog Administrations	Dzongkhag				
	Gakidling Gewog Administration, Sarpang					
	Chhuzagang Gewog Administration, Sarpang					
	Dekidling Gewog Administration, Sarpang	Gewog	LC	FA	PI	AI
	Taraythang Gewog Administration, Sarpang					
	Gelegphu Gewog Administration, Sarpang					
	Samtenling Gewog Administration, Sarpang					

	Jigme Chhoeling Gewog Administration, Sarpang					
	Shompangkha Gewog Administration, Sarpang					
	Seng-Gey Gewog Administration, Sarpang					
	Serzhong Gewog Administration, Sarpang					
	Umling Gewog Administration, Sarpang					
	Chhudzom Gewog Administration, Sarpang					
	Drungkhag Administration, Umling, Sarpang	Drungkhag				
10	Regional Immigration Office, Gelephu, Department of Immigration, Ministry of Home Affairs	Ministry	LC	FA	P2	B3
11	Regional Offices, Sarpang, Ministry of Energy and Natural Resources Divisional Forest Office, Sarpang including Ensuring Tiger Protection beyond Protected Areas funded by WWF Bhutan Department of Forests and Park Services, Ministry of Energy and Natural Resources Phibsoo Wildlife Sanctuary, Singye, Sarpang, Department of Forests and Park Services, Ministry of Energy and Natural Resources	Ministry	LC	FA	P1	A3
12	Central Regional Referral Hospital, Gelephu	Ministry	LC	FA	P2	B2
13	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
14	National Poultry Research and Development Centre, Gakidling, Sarpang, Department of Livestock, Ministry of Agriculture and Livestock	Ministry	LC	FA	P2	C1
15	Thromde Administration, Gelephu	Autonomous	LC	FA	P1	A1
16	Regional Revenue and Customs Office, Gelephu, Department of Revenue and Customs, Ministry of Finance	Ministry	LC	FA	P1	B2
17	Sarpang Dzong Construction Project, Sarpang	Ministry	PLC	FA	P1	B3
18	Vector Borne Disease Control Program, Gelephu, Department of Public Health, Ministry of Health	Ministry	LC	FA	P1	B3
19	GFATM Project 'Acceleration Towards Achieving Zero Indigenous Malaria in Bhutan', Gelephu, Sarpang, Department of Public Health, Ministry of Health	Ministry	PLC	FA	P1	C2
20	Royal Manas National Park, Gelephu, Department of Forests and Park Services, Ministry of Energy and Natural Resources	Ministry	LC	FA	P1	B3
21	Regional Office, Sarpang, Department of Surface Transport, Ministry of Infrastructure and Transport	Ministry	LC	FA	P1	A2
22	Regional Office of Industry, Commerce and Employment, Gelephu, Ministry of Industry, Commerce and Employment	Ministry	LC	FA	P2	C2
23	Regional Offices Gelephu, Ministry of Agriculture and Livestock National Piggery Development Centre, Gelephu, DoL, Ministry of Agriculture and Livestock	Ministry	LC	FA	P1	A1

	Regional Veterinary Hospital and Epidemiology Centre					
	Regional Agriculture Marketing Cooperative Office, Gelephu, Department of Agricultural Marketing and Cooperatives, Ministry of Agriculture and Livestock					
	National Research and Development Centre for Aquaculture, Gelephu, Ministry of Agriculture and Livestock					
24	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
25	Dzongkhag Court, Sarpang	Judiciary	LC	FA	P2	C2
26	Drungkhag Court, Gelephu	Judiciary	LC	FA	P2	C2
27	Electricity Services Division, Gelephu, Bhutan Power Corporation Limited	Corporation	Others	CA	P2	C1
28	Transmission Operation and Maintenance Division, Gelephu, Bhutan Power Corporation Limited	Corporation	Others	CA	P2	C1
29	Regional Stores Division, Pelrithang, Sarpang, Bhutan Power Corporation Limited	Corporation	Others	CA	P2	C1
30	Construction Project Office, Taraythang and Pelrithang, Sarpang, Bhutan Power Corporation Limited	Corporation	Others	CA	P2	C1
31	Bhutan Hydropower Services Limited, Sarpang	Corporation	Others	CA	P2	B2
	Army Welfare Project, Head Office, Gelephu, Sarpang	Autonomous				
	Army Welfare Project, Distillery, Gelephu, Sarpang					
32	Bhutan Centennial Distillery, Bhur, Sarpang		CD	FA	P1	AI
	Army Welfare Sawmill, Thimphu					
	Druk Phendey Silchu, Dekiling, Sarpang					
33	Royal Bhutan Police, Division V, Gelephu	Ministry	LC	FA	P1	C1
34	Police Training Institute, Royal Bhutan Police, Jigmeling, Sarpang	Ministry	LC	FA	P1	C1
35	Natural Resources Development Corporation Limited, Gelephu, Sarpang	Corporation	Others	CA	P2	C1
36	Cluster Finance Services, Gelephu	Ministry	LC	FA	P1	C3
	Dzongkhag Administration, Dagana	Dzongkhag				
	Dorona Gewog Administration, Dagana					
37	Drujeygang Gewog Administration, Dagana					
	Gesarling Gewog Administration, Dagana	Gewog	LC	FA	P1	AI
	Gozhi Gewog Administration, Dagana					
	Karna Gewog Administration, Dagana					

	Karmaling Gewog Administration, Dagana									
	Khebisa Gewog Administration, Dagana									
	Lagyab Gewog Administration, Dagana									
	Lhamoi-Dzingkha Gewog Administration, Dagana									
	Nichula Gewog Administration, Dagana									
	Tashiding Gewog Administration, Dagana									
	Tsangkha Gewog Administration, Dagana									
	Tsenda- Gang Gewog Administration, Dagana									
	Tseza Gewog Administration, Dagana									
	Drungkhag Administration, Lhamoizingkha	Drungkhag								
38	Divisional Forest Office, Dagapela, Dagana, Department of Forests and Park Services, Ministry of Energy and Natural Resources	Ministry	LC	FA	P2	B3				
39	ORIO Project, Dagapela, Department of Surface Transport, Ministry of Infrastructure and Transport	Ministry	PLC	FA	P1	C2				
40	Dzongkhag Court, Dagana	Judiciary	LC	FA	P2	C2				
41	Drungkhag Court, Lhamoizingkha	Judiciary	LC	FA	P2	C2				
42	Electricity Services Division, Dagapela, Dagana, Bhutan Power Corporation Limited	Corporation	Others	CA	P2	CI				
43	Dagachu Hydro Power Corporation, Dagapela, Dagana	Corporation	Others	CA	P2	CI				
44	Building Resilient Commercial Smallholder Agriculture, Ministry of Agriculture and Livestock	Ministry	PLC	FA	P1	AI				

Category	AI	A2	A3	BI	B2	B3	CI	C2	C3	TOTAL
	7	1	1	1	3	6	15	8	2	44
Priority	PI	P2								
	21	23								44
Audit Type	FA	CA	PA							
	34	10	0							44

Centralized Audits

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

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

x. Statutory Audits

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

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

Sl. No.	Agency	Agency Group	Account Type	Audit Type
44	Druk Hydro Energy Limited	Corporations	CD	SA
45	FMCL Bio Corporation Limited	Corporations	CD	SA
46	Druk Metallurgy Limited, Druk Holding and Investments Limited, Motanga Industrial Park, Samdrup Jongkhar	Corporation	CD	CA

xi. Agencies for Outsourced Audits

Sl. No.	Name of Agency	Agency Group	Account Type	Audit Type
1	Respect, Educate, Nurture & Empower Women (RENEW)	CSO	Others	FA
2	Bhutan Association of Women Entrepreneurs (BAOWE)	CSO	Others	FA
3	Bhutan Youth Development Fund (BYDF)	CSO	Others	FA
4	Draktsho Vocational Training Centre for Special Children	CSO	Others	FA
5	Royal Society for Protection of Nature (RSPN)	CSO	Others	FA
6	Tarayana Foundation	CSO	Others	FA
7	Construction Association of Bhutan (CAB)	CSO	Others	FA
8	The Loden Foundation	CSO	Others	FA
9	The Disabled People's Organization of Bhutan	CSO	Others	FA
10	Royal Textile Academy of Bhutan	CSO	Others	FA
11	LHAK-SAM	CSO	Others	FA
12	Royal Society for Senior Citizens	CSO	Others	FA
13	Royal Society for Protection & Care of Animals	CSO	Others	FA
14	SAARC Business Association for Home-Based Workers	CSO	Others	FA
15	Bhutan Centre for Media & Democracy (BCMD)	CSO	Others	FA
16	Phuentsholing Sports Association	CSO	Others	FA
17	Menjong Foundation	CSO	Others	FA
18	Ability Bhutan Society	CSO	Others	FA
19	Chithuen Phendhey Association	CSO	Others	FA

Sl. No.	Name of Agency	Agency Group	Account Type	Audit Type
20	Lho Mon Society	CSO	Others	FA
21	Music of Bhutan Research Centre	CSO	Others	FA
22	Bhutan Kidney Foundation	CSO	Others	FA
23	GNH Centre Bhutan	CSO	Others	FA
24	Bhutan Animal Rescue and Care	CSO	Others	FA
25	Jangsa Animal Saving Trust	CSO	Others	FA
26	Ogyen Choling Foundation	CSO	Others	FA
27	Bhutan Transparency Initiative	CSO	Others	FA
28	Clean Bhutan	CSO	Others	FA
29	Bhutan Media Foundation	CSO	Others	FA
30	Bhutan Cancer Society	CSO	Others	FA
31	Barnyard Bhutan Animal Rescue & Sanctuary	CSO	Others	FA
32	Bhutan Ecological Society	CSO	Others	FA
33	Bhutan Network for Empowering Women	CSO	Others	FA
34	Bhutan Stroke Foundation	CSO	Others	FA
35	Bhutan Toilet Organisation	CSO	Others	FA
36	Bumthang Health Association	CSO	Others	FA
37	Duedroi Rangwang Zhidey Tshogchung	CSO	Others	FA
38	Gyalum Charitable Trust	CSO	Others	FA
39	Nazhoen Lamtoen	CSO	Others	FA
40	Organisation for Youth Empowerment	CSO	Others	FA
41	Pel Drukdraling Foundation	CSO	Others	FA
42	Phensem Parents Support Group, Bhutan	CSO	Others	FA
43	Association of Bhutanese Industries	CSO(MBO)	Others	FA
44	Guide Association of Bhutan (GAB)	CSO(MBO)	Others	FA
45	Bhutan Taxi Association	CSO(MBO)	Others	FA
46	Association of Bhutanese Tour Operators	CSO(MBO)	Others	FA

Sl. No.	Name of Agency	Agency Group	Account Type	Audit Type
47	Centre for Research on Bhutanese Society (CRBS)	CSO(MBO)	Others	FA
48	Evaluation Association of Bhutan	CSO(MBO)		FA
49	Handicrafts Association of Bhutan	CSO(MBO)	Others	FA
50	Voluntary Artists' Studio of Thimphu-Bhutan (VAST)	CSO(MBO)	Others	FA
51	Journalists Association of Bhutan	CSO(MBO)	Others	FA
52	Film Association of Bhutan	CSO(MBO)	Others	FA
53	Hotel & Restaurant Association of Bhutan	CSO(MBO)	Others	FA
54	Journalists Association of Bhutan	CSO(MBO)	Others	FA
55	Tshokey Dorji Foundation	RO	Others	FA
56	Deer Park Thimphu	RO	Others	FA
57	Rangjung Foundation	RO	Others	FA
58	Druk Nangpai Zhunu Tshogpa	RO	Others	FA
59	Druk Zhiday Moenlam Chhenpo	RO	Others	FA
60	Hindu Dharma Samudaya	RO	Others	FA
61	Pedma Jeyjug	RO	Others	FA
62	Ati Foundation	RO	Others	FA
63	Mahayana Nangchoe Foundation	RO	Others	FA
64	Druk Odiyana Foundation	RO	Others	FA
65	Jarungkhashore Foundation	RO	Others	FA
66	Dungyel Rangdroel Drubchen Lotak Thuentshog	RO	Others	FA
67	Ugyen Pedjung Sedi Dungdrup Tshogchung	RO	Others	FA
68	Karmadupdey Goenpi Chhoday	RO	Others	FA
69	Ton Chhos Khor	RO	Others	FA
70	Jamyang Khyenpa	RO	Others	FA
71	Doed-jom Terling Chhoedey	RO	Others	FA
72	Jamgoen Foundation	RO	Others	FA
73	Ngayab Pelri Foundation	RO	Others	FA

Sl. No.	Name of Agency	Agency Group	Account Type	Audit Type
74	Pema Sambava Foundation	RO	Others	FA
75	Nga-jur Gomdey Chhodey	RO	Others	FA
76	Druk Ani Foundation	RO	Others	FA
77	Deyling Terserling Chhodey	RO	Others	FA
78	Ugyen Gatshel Chhodey	RO	Others	FA
79	Phak-chok Samdrup Choling Chhoetshok	RO	Others	FA
80	Dolma Yoezer Khachabbling Chhoetshok	RO	Others	FA
81	Chhoethuen Nyangpi Zhabtoy Chhoetshok	RO	Others	FA
82	Thukten Sannga Tenpiling Chhoetshok	RO	Others	FA
83	Tashi Chholing Gomdey	RO	Others	FA
84	Lhuendrup Chholing Chhoetshok	RO	Others	FA
85	Ugyen Samdrup Chhoeling Chhoetshok	RO	Others	FA
86	Phuntsho San-nga Chholing Chhoetshok	RO	Others	FA
87	Tashi Choling Chhoetshok	RO	Others	FA
88	San-nga Chhoe Do-nga Tempeling Chhoetshok	RO	Others	FA
89	Pema Chhoeling Donga Tenpiling Gomdey	RO	Others	FA
90	Pedling Choeki Gatshel	RO	Others	FA
91	Dudjom Foundation	RO	Others	FA
92	Druk Ewam Foundation	RO	Others	FA
93	Kilaya Foundation	RO	Others	FA
94	Patshaling Jangchub Pelri Sangna Dorji Thek-pi Chhoetshog	RO	Others	FA
95	Drodel Sagna Choling Chhoetshog	RO	Others	FA
96	Pema Youetsel Chholing Chhoetshog	RO	Others	FA
97	Wongthik Dungker Chholing Chhoetshog	RO	Others	FA
98	Khamsum Namdroel Chhoetshog	RO	Others	FA
99	Namthee Tashi Chholing Chhoetshog	RO	Others	FA
100	Kuenzang Youetsel Choling Chhoetshog	RO	Others	FA

Sl. No.	Name of Agency	Agency Group	Account Type	Audit Type
101	Kadak Ling Chhoetshog	RO	Others	FA
102	Sangnga Jinpi Chhoetshog	RO	Others	FA
103	Khew Chung Lo-tsa ling Chhoetshog	RO	Others	FA
104	Duedjom Terser Chhoetshog	RO	Others	FA
105	En-dum Chholing Chhoetshog	RO	Others	FA
106	Semchen Tshe-ther Tshokpa	RO	Others	FA
107	Ugyen Pema Zangdo Pelri Chhotetshog	RO	Others	FA
108	Dechenchholing Chhoetshog	RO	Others	FA
109	Wam-goen Chhoetshog	RO	Others	FA
110	Pema Lingpa Foundation	RO	Others	FA
111	Nagur Pemai Ringluk Foundation	RO	Others	FA
112	Kathog Yosel Samtenling Chhoetshok	RO	Others	FA
113	Ningma Foundation	RO	Others	FA
114	Thekchok Kuenzang Choling Chhoetshok	RO	Others	FA
115	Drodel Pemakara Terling Chhoetshok	RO	Others	FA
116	Chiya Rashung Goendey Chhoetshok	RO	Others	FA
117	Samten Chhozang-ling Chhoetshok	RO	Others	FA
118	Pema Choling Chhoetshok	RO	Others	FA
119	Sangchen Pema Gatshel Chhoetshok	RO	Others	FA
120	Phuntsho Chholing Chhoetshok	RO	Others	FA
121	Chhokhor Foundation	RO	Others	FA
122	Ugyen Chholing Chhoetshok	RO	Others	FA
123	Pangthang Samdrup Chholing Chhoetshok	RO	Others	FA
124	Samdrup Goen Chhoetshok	RO	Others	FA
125	Milarepa Foundation	RO	Others	FA
126	Ting-zin Drawa Chhoetshok	RO	Others	FA
127	Donga Kunzang Choeling Chhoetshok	RO	Others	FA

Sl. No.	Name of Agency	Agency Group	Account Type	Audit Type
128	Ugyen Yoetselling Chhoetshok	RO	Others	FA
129	Rigzin Gatshel Chhoetshok	RO	Others	FA
130	Arya Tarey Foundation	RO	Others	FA
131	Shedrup Chholing Chhoetshok	RO	Others	FA
132	Thangtong Aami Deywa Foundation	RO	Others	FA
133	Sangay Mejurling Chhoetshok	RO	Others	FA
134	Drodel Donga Choling Chhoetshok	RO	Others	FA
135	Drodel Phendeyling Chhoetshok	RO	Others	FA
136	Pelrig Pema Choling Chhoetshok	RO	Others	FA
137	Jamyang Gyepailing Chhoetshok	RO	Others	FA
138	Shechen Chhoetshok	RO	Others	FA
139	Thonphu Goenpa Longchen Nyingthig Chhoetshok	RO	Others	FA
140	Zhabjee Foundation	RO	Others	FA
141	Samdrup Choeling Chhoetshok	RO	Others	FA
142	Ugyen Do-nga Choeling Chhoetshok	RO	Others	FA
143	Do-nga Tenpa Rabgayling Chhoetshok	RO	Others	FA
144	Ugyen Kunzang Thekchok Rabgayling Chhoetshok	RO	Others	FA
145	Gakar Tashi Thonjaling Chhoetshok	RO	Others	FA
146	Rigde Maha Guru Chhoetshok	RO	Others	FA
147	Neyphug Foundation	RO	Others	FA
148	Dhorling Foundation	RO	Others	FA
149	Lauri Thekchok Shedrupling Chhoetshok	RO	Others	FA
150	Jiw Dha Dho Ling Foundation	RO	Others	FA
151	Karma Leksheyling Foundation	RO	Others	FA
152	Nangpai Chethuen Foundation	RO	Others	FA
153	Khahor Goenpa Chhoetshok	RO	Others	FA
154	Pal Lha Choeden Foundation	RO	Others	FA

Sl. No.	Name of Agency	Agency Group	Account Type	Audit Type
155	Labsum Sangag Rabtenling Chhoetshok	RO	Others	FA
156	Druk Bazayana Foundation	RO	Others	FA
157	Druk Nyoki Foundation	RO	Others	FA
158	Khedrup Foundation	RO	Others	FA
159	Sangay Chholing Foundation	RO	Others	FA
160	Zabmo Zhijoed Choedyuel Juetzin Gatsheling Chhoedey	RO	Others	FA
161	Chhoedeydung Do-ngag Shedrup Gatshel Chhoeling Chhoetshok	RO	Others	FA
162	Druk Dana Foundation	RO	Others	FA
163	Jigten Wangchuk Tshogpa	RO	Others	FA
164	Druk Kirat Chhoetshok	RO	Others	FA
165	Pema Choeling Gayjor Centre	RO	Others	FA
166	Ugyen Sangdhag Wangchen Dori Chhoegar	RO	Others	FA
167	Dharma Dodey Foundation	RO	Others	FA
168	Jigmed Lingpa Foundation	RO	Others	FA
169	Yoedsal Mindriling Foundation	RO	Others	FA
170	Ani Cheten Zangmo Foundation	RO	Others	FA
171	Tsuengon Pema Yoebaling Foundation	RO	Others	FA
172	Do-Ngak Lotus Foundation	RO	Others	FA
173	Ngayab Pema Woling Foundation	RO	Others	FA
174	Mani Foundation	RO	Others	FA
175	Nampar Nangzey Association	RO	Others	FA
176	Pemai Rangdang Foundation	RO	Others	FA
177	Druk Manav Chhoetshok	RO	Others	FA
178	Yudra Gatsheling Foundation	RO	Others	FA
179	Dungmin Phendey Chholing Foundation	RO	Others	FA
180	Sandrup Chhoiling Foundation	RO	Others	FA
181	Longchen Center	RO	Others	FA

Sl. No.	Name of Agency	Agency Group	Account Type	Audit Type
182	Padma Jungney Foundation	RO	Others	FA
183	Do-ngag Yoesel Chhoeling Foundation	RO	Others	FA
184	Zhideyling Chhoetshog	RO	Others	FA
185	Samgu Drupai Foundation	RO	Others	FA
186	Bayul Kunzang Yoesel Chhoeling Foundation	RO	Others	FA
187	Do-ngag Choekhorling Foundation	RO	Others	FA
188	Terchen Dorji Lingpa Chhoetshok	RO	Others	FA
189	Tsho Tsalo Do-ngag Chhoeling Foundation	RO	Others	FA
190	Kuenphen Yoeseling Foundation	RO	Others	FA
191	Guru Chowang Foundation	RO	Others	FA
192	Bay Langda Foundation	RO	Others	FA
193	Ugyen Dargayling Foundation	RO	Others	FA
194	Bhutan Foundation	NGO	Others	FA
195	Bhutan Olympic Committee	NGO	Others	FA
196	Bhutan Chamber of Commerce & Industries (BCCI)	NGO	Others	FA
197	Bhutan Trust Fund for Environmental Conservation (BT FEC)	NGO	Others	FA
198	Bhutan for Life	NGO	Others	FA
199	Bhutan Red Cross Society	NGO	Others	FA
200	Indo-Bhutan Foundation	NGO	Others	FA
201	National Women's Association of Bhutan	NGO	Others	FA
202	Handicraft Emporium	NGO	Others	FA
203	Sustainable Financing for Biodiversity Conservation and Natural Resources Management, WB-BT FEC	NGO	Others	FA
204	Civil Society Organisations Authority	NGO	Others	FA
205	Bhutan-India Friendship Association	NGO	Others	FA
206	Bhutan IT Association	NGO	Others	FA
207	Bhutan Ornithology Society	NGO	Others	FA

Sl. No.	Name of Agency	Agency Group	Account Type	Audit Type
208	Bio-Bhutan	NGO	Others	FA
209	Pro Bhutan Association	NGO	Others	FA
210	REWA	NGO	Others	FA
211	Samdrup Jongkhar Initiative (SJI) - The Lhomon Society	CSO	Others	FA

xii. Others

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

