

## Revised AAS 2022-2023

| Overview of AAS 2022-23   |                |                       |            |                       |            |  |
|---|----------------|-----------------------|------------|-----------------------|------------|--|
| Divisions/Regions   | Audit Universe | AAS 2022-23           |            | Revised AAS 2022-23   |            |  |
|   |                | No. of audits Planned | Coverage % | No. of audits Planned | Coverage % | Adhoc Audit Conducted as of 31 Dec. 2022 |
| Compliance and Outsourced Audit Division (COAD)                 | 44             | 36                    | 82         | 35                    | 82         | 1  |
| General Governance Division (GGD)                               | 91             | 86                    | 95         | 82                    | 95         | 2  |
| Resource, Trade, Industry and Commerce Division (RTICD)         | 67             | 61                    | 91         | 58                    | 91         | 1  |
| Social, Communication and Information Division (SCID)           | 63             | 63                    | 100        | 63                    | 100        | 3  |
| Office of the Assistant Auditor General (OAAG), Bumthang        | 60             | 56                    | 93         | 56                    | 93         | 0  |
| Office of the Assistant Auditor General (OAAG), Phuntsholing    | 62             | 47                    | 76         | 43                    | 76         | 1  |
| Office of the Assistant Auditor General (OAAG), Samdrupjongkhar | 49             | 45                    | 92         | 44                    | 92         | 0  |
| Office of the Assistant Auditor General (OAAG), Tsirang         | 72             | 62                    | 86         | 60                    | 86         | 2  |
| <b>Total</b>  | <b>508</b>     | <b>456</b>            | <b>90</b>  | <b>441</b>            | <b>87</b>  | <b>10</b>                                |
| Performance Audit Division (PAD)                                |                | 5                     |            | 5                     |            |  |
| Thematic Audit Division (TAD)                                   |                | 5                     |            | 5                     |            |  |
| <b>Grand Total</b>  |                | <b>466</b>            |            | <b>451</b>            |            |  |

### REVISED ANNUAL AUDIT SCHEDULE 2022-2023

#### COMPLIANCE AND OUTSOURCED AUDIT DIVISION (COAD)

##### Team I

**Team Leader:** Chindup Gyeltshen, SAO

**Team Member:** Dawa Tshering, AAO & Pema Deki, Auditor II

| Sl. No. | Name of Agency             | Audit Type | Agency Type  | Account Type | Audit Priority | Audit Category | Audit Start Date | Audit End Date | Report Issue Date |
|---------|----------------------------|------------|--------------|--------------|----------------|----------------|------------------|----------------|-------------------|
| 1       | Druk Holding & Investments | CA         | Corporations | CD           | P2             | A3             | 11-Jul-22        | 12-Aug-22      | 16-Sep-22         |
| 2       | Druk Air Corporation Ltd.  | CA         | Corporations | CD           | P2             | A3+            | 16-Aug-22        | 07-Oct-22      | 14-Nov-22         |

|   |   |    |                        |     |    |     |           |           |           |
|---|---|----|------------------------|-----|----|-----|-----------|-----------|-----------|
| 3 | Bhutan Telecom Limited (Corporate Office including Area and Branch offices) | CA | Corporations           | CD  | P2 | A1+ | 12-Oct-22 | 14-Dec-22 | 16-Jan-23 |
| 4 | Green Bhutan Corporation Limited  | CA | Corporations           | CD  | P2 | B2  | 23-Jan-23 | 17-Feb-23 | 21-Mar-23 |
| 5 | Druk Green Power Corporation Ltd.   | CA | Corporations           | CD  | P2 | A1  | 20-Feb-23 | 31-Mar-23 | 02-May-23 |
| 6 | Rural Electrification Project, JICA II                                      | FA | Corporations           | PLC | P1 | B3  | 03-Apr-23 | 28-Apr-23 | 30-May-23 |
| 7 | Credit Information Bureau   | CA | Financial Institutions | CD  | P2 | B1  | 01-May-23 | 24-May-23 | 25-Jun-23 |
| 8 | Electricity Services Division, Bhutan Power Corporation Limited, Thimphu    | CA | Corporations           | CD  | P2 | A3  | 26-May-23 | 23-Jun-23 | 30-Jun-23 |

### Team II

**Team Leader: Lok Bahadur Ghalley, DCA**

**Team Member: Kinley Drukpa AAO & Sonam Gveltshe, Sr. Auditor III**

| Sl. No. | Name of Agency  | Audit Type | Agency Type  | Account Type | Audit Priority | Audit Category | Audit Start Date | Audit End Date | Report Issue Date |
|---------|---|------------|--------------|--------------|----------------|----------------|------------------|----------------|-------------------|
| 1       | Electricity Services Division, Bhutan Power Corporation Limited, Paro   | CA         | Corporations | CD           | P2             | B1             | 18-Jul-22        | 09-Aug-22      | 16-Sep-22         |
| 2       | Natural Resources Development Corporation Limited including Regional Office Paro, Wang Service Centre   | CA         | Corporations | CD           | P2             | A1+            | 18-Aug-22        | 14-Oct-22      | 30-Nov-22         |
| 3       | National Housing Development Corporation Limited  | CA         | Corporations | CD           | P2             | A1             | 24-Oct-22        | 25-Nov-22      | 23-Dec-22         |
| 4       | Menjong Sorig Pharmaceuticals Corporation Limited   | CA         | Corporations | CD           | P2             | B3             | 05-Dec-22        | 23-Dec-22      | 30-Jan-23         |
| 5       | Construction Development Corporation Limited Corporate Office including Central Regional Office Gelephu, CDCL Tobjikha & Lingmethang Fleet Office | CA         | Corporations | CD           | P2             | A3+            | 02-Feb-23        | 10-Mar-23      | 07-Apr-23         |
| 6       | Bhutan Broadcasting Service Corporation   | CA         | Corporations | CD           | P2             | A1             | 13-Mar-23        | 14-Apr-23      | 12-May-23         |
| 7       | Kuensel Corporation Limited   | CA         | Corporations | CD           | P2             | A3             | 17-Apr-23        | 12-May-23      | 12-Jun-23         |
| 8       | Financial Institution Training Institute  | CA         | Corporations | CD           | P2             | B3             | 15-May-23        | 02-Jun-23      | 30-Jun-23         |

### Team III

**Team Leader: Jamphel Dorji, AO**

**Team Member: Tshering Dorji, AAO, Tshering Pem AO & Jangchuk Dorji, Auditor II**

| Sl. No. | Name of Agency                      | Audit Type | Agency Type            | Account Type | Audit Priority | Audit Category | Audit Start Date | Audit End Date | Report Issue Date |
|---------|-------------------------------------|------------|------------------------|--------------|----------------|----------------|------------------|----------------|-------------------|
| 1       | Public Debt                         | CA         | Ministries             | LC           | P1             | A1+            | 06-Jul-22        | 23-Aug-22      | 30-Sep-22         |
| 2       | National Pension and Provident Fund | CA         | Financial Institutions | CD           | P2             | A3+            | 31-Aug-22        | 30-Sep-22      | 01-Nov-22         |
| 3       | Bhutan Agro Industries Limited      | CA         | Corporations           | CD           | P2             | A1             | 10-Oct-22        | 04-Nov-22      | 06-Dec-22         |
| 4       | Farm Machinery Corporation Limited  | CA         | Corporations           | CD           | P2             | A3             | 14-Nov-22        | 08-Dec-22      | 04-Jan-23         |
| 5       | Thimphu TechPark Limited            | CA         | Corporations           | CD           | P2             | B2             | 18-Dec-22        | 06-Jan-23      | 03-Feb-23         |
| 6       | Helvetas Swiss Intercooperation     | FA         |                        | PLC          | P1             | A3             | 02-Feb-23        | 23-Feb-23      | 22-Mar-23         |

|   |  |    |              |    |    |     |           |           |           |
|---|--|----|--------------|----|----|-----|-----------|-----------|-----------|
| 7 | Bhutan Power Coporation Limited (Corporate Office) | CA | Corporations | CD | P2 | A1+ | 02-Mar-23 | 18-Apr-23 | 26-May-23 |
| 8 | State Trading Corporation Limited                  | CA | Corporations | CD | P2 | A1  | 26-Apr-23 | 24-May-23 | 20-Jun-23 |
| 9 | Bhutan Livestock Development Corporation Limited   | CA | Corporations | CD | P2 | B3  | 31-May-23 | 16-Jun-23 | 30-Jun-23 |

**Team IV**  
**Team Leader: Nima, AO**  
**Team Member: Chundu Wangchuk, Auditor I**

| Sl. No. | Name of Agency   | Audit Type | Agency Type            | Account Type | Audit Priority | Audit Category | Audit Start Date | Audit End Date | Report Issue Date |
|---------|--|------------|------------------------|--------------|----------------|----------------|------------------|----------------|-------------------|
| 1       | National Credit Guarantee  | CA         | Ministries             | LC           | P1             | A1+            | 11-Jul-22        | 28-Sep-22      | 28-Oct-22         |
| 2       | Royal Monetary Authority of Bhutan   | CA         | Financial Institutions | CD           | P2             | A3+            | 03-Oct-22        | 25-Nov-22      | 26-Dec-22         |
| 3       | Royal Securities Exchange of Bhutan Limited  | CA         | Financial Institutions | CD           | P2             | B1             | 01-Dec-22        | 30-Dec-22      | 30-Jan-23         |
| 4       | Phuntsholing Township Development Project. Implemented by CDCL. ADB funded [FIC 4050 & 4651] | FA         | Corporations           | PLC          | P1             | B3             | 01-Feb-23        | 28-Feb-23      | 28-Mar-23         |
| 5       | Royal Bhutan Helicopter Services Limited   | CA         | Corporations           | CD           | P2             | B3             | 03-Mar-23        | 30-Mar-23      | 01-May-23         |
| 6       | Bhutan Duty Free Limited   | CA         | Corporations           | CD           | P2             | B1             | 03-Apr-23        | 05-May-23      | 05-Jun-23         |
| 7       | Bhutan Postal Corporation Ltd.   | CA         | Corporations           | CD           | P2             | A1+            | 08-May-23        | 15-Jun-23      | 30-Jun-23         |

**Team V**  
**Team Leader: Nima Dema, AAO**

| Sl. No. | Name of Agency  | Audit Type | Agency Type            | Account Type | Audit Priority | Audit Category | Audit Start Date | Audit End Date | Report Issue Date |
|---------|---|------------|------------------------|--------------|----------------|----------------|------------------|----------------|-------------------|
| 1       | Rural Finance Development Project. Implemented by BDBL. ADB funded  | FA         | Financial Institutions | PLC          | P1             | B3             | 01-Mar-23        | 07-Apr-23      | 28-Apr-23         |
| 2       | Green and Resilient Affordable Housing Project (GRAHP). Implemented by NHDCL. ADB funded [FIC 5731]                                       | FA         | Corporations           | PLC          | P1             | B3             | 17-Apr-23        | 12-May-23      | 31-May-23         |
| 3       | Contribution to Capacity Development for Monitoring of Hydropower Plant Safety, Final Phase. Implemented by DGPCCL. ADA funded [FIC 5168] | FA         | Corporations           | PLC          | P1             | B3             | 22-May-23        | 01-Jun-23      | 27-Jun-23         |

**GENERAL GOVERNANCE DIVISION**

**Team I**  
**Team Leader: Tashi Phuntsho, Sr. Auditor II**  
**Team Member: Passang, Auditor I & Phuntsho Dorji, Sr. Auditor III**

| Sl. No. | Name of Agency | Audit Type | Agency Type | Account Type | Audit Priority | Audit Category | Audit Start Date | Audit End Date | Report Issue Date |
|---------|----------------|------------|-------------|--------------|----------------|----------------|------------------|----------------|-------------------|
|---------|----------------|------------|-------------|--------------|----------------|----------------|------------------|----------------|-------------------|

|    |   |    |                     |     |    |    |           |           |           |
|----|---|----|---------------------|-----|----|----|-----------|-----------|-----------|
| 1  | Department of Disaster Management, MoHCA  | FA | Ministries          | LC  | P2 | C1 | 05-Jul-22 | 22-Jul-22 | 21-Aug-22 |
| 2  | Hydromet Services and Disaster Resilience Regional Project. Implemented by Department of Disaster Management, MoHCA. Funded by World Bank (FIC 4513)    | FA | Ministries          | PLC | P1 | C1 | 25-Jul-22 | 12-Aug-22 | 11-Sep-22 |
| 3  | Strengthening Risk Information and Disaster Resilience in Bhutan Project. Implemented by Department of Disaster Management, MoHCA. Funded by World Bank | FA | Ministries          | PLC | P1 | C1 | 15-Aug-22 | 31-Aug-22 | 30-Sep-22 |
| 4  | Disaster Management project. Implemented by Department of Disaster Management, MoHCA. Funded by EU and WFP (FIC 5224 & 5603)                            | FA | Ministries          | PLC | P1 | B3 | 01-Sep-22 | 29-Sep-22 | 29-Oct-22 |
| 5  | Conservation of Sangchenchoekhor Monastery Project, Department of Culture, MoHCA. GoI PTA   | FA | Ministries          | PLC | P2 | C1 | 10-Oct-22 | 28-Oct-22 | 27-Nov-22 |
| 6  | Royal Body Guard, Dechencholing   | FA | Armed Forces        | LC  | P1 | A1 | 28-Nov-22 | 20-Jan-23 | 19-Feb-23 |
| 7  | Centre for Bhutan & GNH Studies   | FA | Autonomous Agencies | LC  | P2 | C1 | 01-Feb-23 | 17-Feb-23 | 19-Mar-23 |
| 8  | Bhutan National Legal Institute   | FA | Autonomous Agencies | LC  | P2 | C1 | 24-Feb-23 | 14-Mar-23 | 13-Apr-23 |
| 9  | National Commission for Women & Children  | FA | Autonomous Agencies | LC  | P2 | C1 | 15-Mar-23 | 31-Mar-23 | 30-Apr-23 |
| 10 | Bhutan Kuen-Nyam Party  | FA | Political Parties   | CD  | P1 | C2 | 03-Apr-23 | 14-Apr-23 | 14-May-23 |
| 11 | People's Democratic Party   | FA | Political Parties   | CD  | P1 | C2 | 17-Apr-23 | 28-Apr-23 | 28-May-23 |
| 12 | Druk Phuensum Tshogpa   | FA | Political Parties   | CD  | P1 | C2 | 01-May-23 | 15-May-23 | 14-Jun-23 |
| 13 | Druk Nyamrup Tshogpa  | FA | Political Parties   | CD  | P1 | C2 | 16-May-23 | 26-May-23 | 25-Jun-23 |

## Team II

**Team Leader: Samdrup Dema, SAO**

**Team Member: Ugyen Dem, AAO, Tashi Thinley, Sr. Auditor III & Karma Jamtsho, AAO**

| Sl. No. | Name of Agency   | Audit Type | Agency Type         | Account Type | Audit Priority | Audit Category | Audit Start Date | Audit End Date | Report Issue Date |
|---------|--|------------|---------------------|--------------|----------------|----------------|------------------|----------------|-------------------|
| 1       | National Environment Commission Secretariat  | FA         | Autonomous Agencies | LC           | P2             | C1             | 04-Jul-22        | 15-Jul-22      | 15-Aug-22         |
| 2       | Study on minimum Environmental Flow for Hydropower Projects in Bhutan, final phase. Implemented by NEC. Funded by ADA (FIC 5166) | FA         | Autonomous Agencies | PLC          | P1             | C1             | 18-Jul-22        | 22-Jul-22      | 22-Aug-22         |

|    |   |    |                                |     |    |     |           |           |           |
|----|---|----|--------------------------------|-----|----|-----|-----------|-----------|-----------|
| 3  | Bhutan's Third National Communication to UNFCCC, National Environment Commission. (FIC 4122)                | FA | Autonomous Agencies            | PLC | P1 | C1  | 25-Jul-22 | 29-Jul-22 | 29-Aug-22 |
| 4  | Waste Management Flagship Programme, NEC  | FA | Autonomous Agencies            | PLC | P2 | C1  | 02-Aug-22 | 15-Aug-22 | 14-Sep-22 |
| 5  | Development of Sports Infrastructure. Implemented by BoC. Funded by GoI PTA (FIC 4740)                      | FA | Autonomous Agencies            | PLC | P1 | B2  | 22-Aug-22 | 07-Sep-22 | 07-Oct-22 |
| 6  | Bhutan Red Cross Society  | FA | International Organizations    | CD  | P1 | C1  | 12-Sep-22 | 21-Sep-22 | 21-Oct-22 |
| 7  | Dzongkhag Administration, Thimphu including 8 Geogs and Lingzhi Drungkhag Administration                    | FA | Dzongkhags, Dungkhags & Gewogs | LC  | P1 | A2+ | 26-Sep-22 | 25-Nov-22 | 16-Jan-23 |
| 8  | Lingzhi Dzong Construction Project  | FA | Ministries                     | PLC | P2 | B1  | 28-Nov-22 | 09-Dec-22 | 16-Jan-23 |
| 9  | Dungkhag Court, Lingzhi   | FA | Autonomous Agencies            | LC  | P2 | C3  | 12-Dec-22 | 16-Dec-22 | 16-Jan-23 |
| 10 | Dzongkha Development Commission   | FA | Autonomous Agencies            | LC  | P2 | C1  | 26-Dec-22 | 04-Jan-23 | 03-Feb-23 |
| 11 | National Council Secretariat  | FA | Autonomous Agencies            | LC  | P2 | C1  | 06-Feb-23 | 14-Feb-23 | 16-Mar-23 |
| 12 | Directorate of Services including all other Departments of MoFA   | FA | Ministries                     | LC  | P2 | A3  | 16-Feb-23 | 08-Mar-23 | 07-Apr-23 |
| 13 | Royal Privy Council   | FA | Autonomous Agencies            | LC  | P2 | C1  | 13-Mar-23 | 20-Mar-23 | 19-Apr-23 |
| 14 | Royal Bhutan Police, HQ including RBP Division I, Paro; Prison Service Division; and Fire Fighting Services | FA | Ministries                     | LC  | P1 | A1  | 21-Mar-23 | 03-May-23 | 05-Jun-23 |
| 15 | Royal Institute of Management Secretariat including RIM fund  | FA | Autonomous Agencies            | LC  | P2 | C1  | 04-May-23 | 16-May-23 | 15-Jun-23 |
| 16 | National Assembly Secretariat   | FA | Autonomous Agencies            | LC  | P2 | C1  | 19-May-23 | 31-May-23 | 30-Jun-23 |

### Team III

**Team Leader: Cheku Wangchuk, DCA**

**Team Member: Subarna Pradhan, SAO**

| Sl. No. | Name of Agency                   | Audit Type | Agency Type         | Account Type | Audit Priority | Audit Category | Audit Start Date | Audit End Date | Report Issue Date |
|---------|----------------------------------|------------|---------------------|--------------|----------------|----------------|------------------|----------------|-------------------|
| 1       | High Court of Bhutan             | FA         | Autonomous Agencies | LC           | P2             | C1             | 04-Jul-22        | 21-Jul-22      | 20-Aug-22         |
| 2       | Directorate of Services, MoHCA   | FA         | Ministries          | LC           | P2             | C1             | 27-Jul-22        | 19-Aug-22      | 18-Sep-22         |
| 3       | Department of Law & Order, MoHCA | FA         | Ministries          | LC           | P2             | C1             | 25-Aug-22        | 14-Sep-22      | 14-Oct-22         |

|    |  |    |                       |     |    |    |           |           |           |
|----|--|----|-----------------------|-----|----|----|-----------|-----------|-----------|
| 4  | Department of Local Governance, MoHCA  | FA | Ministries            | LC  | P2 | C1 | 19-Sep-22 | 18-Oct-22 | 17-Nov-22 |
| 5  | Local Governance Sustainable Development Program , DLG (MoHCA)   | FA | Ministries            | PLC | P1 | C1 | 20-Oct-22 | 10-Nov-22 | 10-Dec-22 |
| 6  | Department of Civil Registration and Census, MoHCA   | FA | Ministries            | LC  | P2 | C1 | 16-Nov-22 | 06-Dec-22 | 05-Jan-23 |
| 7  | Department of Immigration, Thimphu including Regional Immigration Office, Paro                         | FA | Ministries            | LC  | P2 | C1 | 12-Dec-22 | 31-Dec-22 | 30-Jan-23 |
| 8  | Drukgyal Dzong Conservation Project, Department of Culture, MoHCA                                      | FA | Ministries            | PLC | P1 | C1 | 01-Feb-23 | 28-Feb-23 | 30-Mar-23 |
| 9  | National Museum of Bhutan, Paro  | FA | Ministries            | LC  | P2 | C1 | 02-Mar-23 | 24-Mar-23 | 23-Apr-23 |
| 10 | Election Commission of Bhutan including Public Election Fund Division                                  | FA | Constitutional Bodies | LC  | P2 | C1 | 27-Mar-23 | 19-Apr-23 | 19-May-23 |
| 11 | National Statistical Bureau  | FA | Autonomous Agencies   | LC  | P2 | C1 | 20-Apr-23 | 12-May-23 | 11-Jun-23 |
| 12 | UN Support to result Based Planning and M&E for the MDGs and GNH, National Statistical Bureau, Thimphu | FA | Autonomous Agencies   | PLC | P2 | C1 | 15-May-23 | 26-May-23 | 25-Jun-23 |

**Team IV**

**Team Leader:),Chheda, Sr. Auditor II**

**Team Member:Ngawang Dorji, AO,Dawa Lham, AAO I & Karma Phuntsho Dem, Auditor II**

| Sl. No. | Name of Agency  | Audit Type | Agency Type                    | Account Type | Audit Priority | Audit Category | Audit Start Date | Audit End Date | Report Issue Date |
|---------|---|------------|--------------------------------|--------------|----------------|----------------|------------------|----------------|-------------------|
| 1       | Office of Attorney General  | FA         | Autonomous Agencies            | LC           | P2             | C1             | 05-Jul-22        | 14-Jul-22      | 13-Aug-22         |
| 2       | Contribution to Legal Sector Program. PMU with OAG. Funded by ADA (FIC 5167)  | FA         | Autonomous Agencies            | PLC          | P1             | C1             | 18-Jul-22        | 27-Jul-22      | 26-Aug-22         |
| 3       | Gross National Happiness Commission   | FA         | Autonomous Agencies            | LC           | P2             | C1             | 29-Jul-22        | 10-Aug-22      | 09-Sep-22         |
| 4       | Readiness and Preparatory Support Program, Strengthening NDA and related Institutions including Financial Institutions in Bhutan for engagement. PMU with GNHC. Funded by Green | FA         | Autonomous Agencies            | PLC          | P1             | B3             | 12-Aug-22        | 25-Aug-22      | 26-Sep-22         |
| 5       | Strengthening of Project Management. Implemented by GNHC. Funded by GoI PTA   | FA         | Autonomous Agencies            | PLC          | P1             | C1             | 29-Aug-22        | 07-Sep-22      | 07-Oct-22         |
| 6       | Bhutan Trust Fund for Environment Conservation  | FA         | Autonomous Agencies            | CD           | P1             | C1             | 09-Sep-22        | 21-Sep-22      | 21-Oct-22         |
| 7       | Dzongkhag Administration, Paro including 10 Geogs   | FA         | Dzongkhags, Dungkhags & Gewogs | LC           | P1             | A2+            | 28-Sep-22        | 02-Dec-22      | 01-Jan-23         |

|    |  |    |                     |     |    |    |           |           |           |
|----|--|----|---------------------|-----|----|----|-----------|-----------|-----------|
| 8  | Cabinet Secretariat  | FA | Autonomous Agencies | LC  | P2 | C1 | 09-Dec-22 | 20-Dec-22 | 19-Jan-23 |
| 9  | Urban Transport Project. PMU with Cabinet Secretariat. Funded by GEF                               | FA | Autonomous Agencies | PLC | P1 | C1 | 23-Dec-22 | 04-Jan-23 | 03-Feb-23 |
| 10 | Dratshang Lhentshog Secretariat  | FA | Autonomous Agencies | LC  | P2 | A2 | 01-Feb-23 | 25-Feb-23 | 06-Apr-23 |
| 11 | Rabdeys, Dratshang Lhentshog   | FA | Dratshang Lhentshog | LC  | P2 | A1 | 27-Feb-23 | 24-Mar-23 | 03-May-23 |
| 12 | Religion and Health Project, Dratshang Lhentshog, RGOB Contribution                                | FA |                     | PLC | P1 | C1 | 27-Mar-23 | 04-Apr-23 | 04-May-23 |
| 13 | Jigme Singye Wangchuck School of Law, Paro   | FA | Autonomous Agencies | LC  | P2 | C1 | 06-Apr-23 | 13-Apr-23 | 13-May-23 |
| 14 | Construction of Royal Institute of Law (2nd Phase), JSW School of Law funded by GOI PTA (FIC 3059) | FA | Autonomous Agencies | PLC | P1 | B2 | 17-Apr-23 | 02-May-23 | 11-Jun-23 |
| 15 | Commission for Religious Organization, MoHCA   | FA | Ministries          | LC  | P2 | C1 | 04-May-23 | 12-May-23 | 30-Jun-23 |

**Team V**

**Team Leader: Tshering Yangzom, SAO**

**Team Member: Ugen Dorje, Sr. Auditor I, & Woedsel Lhamo, AAO**

| Sl. No. | Name of Agency   | Audit Type | Agency Type         | Account Type | Audit Priority | Audit Category | Audit Start Date | Audit End Date | Report Issue Date |
|---------|--|------------|---------------------|--------------|----------------|----------------|------------------|----------------|-------------------|
| 1       | Department of Public Accounts  | FA         | Ministries          | LC           | P2             | C1             | 04-Jul-22        | 13-Jul-22      | 12-Aug-22         |
| 2       | Annual Financial Statement, DPA, MoF   | FA         | Ministries          | LC           | P1             | A2             | 22-Jul-22        | 19-Aug-22      | 18-Sep-22         |
| 3       | Bhutan's Public Financial Management (PFM-MDF). Implemented by MoF. Funded by World Bank (FIC 4616)                                  | FA         | Ministries          | PLC          | P1             | C1             | 24-Aug-22        | 02-Oct-22      | 02-Nov-22         |
| 4       | Department of Revenue & Customs  | FA         | Ministries          | LC           | P1             | C1             | 07-Sep-22        | 15-Sep-22      | 29-Oct-22         |
| 5       | SASEC Transport, Trade Facilitation and Logistic Project. Implemented by Department of Revenue and Customs. Funded by ADB (FIC 4517) | FA         | Ministries          | PLC          | P1             | C1             | 20-Sep-22        | 20-Oct-22      | 21-Nov-22         |
| 6       | Regional Revenue & Customs Office, Thimphu   | FA         | Ministries          | LC           | P1             | A3             | 28-Oct-22        | 06-Dec-22      | 05-Jan-23         |
| 7       | Regional Revenue & Customs Office, Paro  | FA         | Ministries          | LC           | P1             | B3             | 08-Dec-22        | 28-Dec-22      | 27-Jan-23         |
| 8       | Directorate Services, MoF, including vehicle quota systems   | FA         | Ministries          | LC           | P2             | C1             | 01-Feb-23        | 09-Feb-23      | 14-Mar-23         |
| 9       | Department of National Properties  | FA         | Ministries          | LC           | P2             | B3             | 13-Feb-23        | 01-Mar-23      | 31-Mar-23         |
| 10      | Dzongkhag Court, Paro including CD account   | FA         | Autonomous Agencies | LC           | P2             | C1             | 03-Mar-23        | 13-Mar-23      | 12-Apr-23         |
| 11      | Dzongkhag Court, Thimphu including CD account  | FA         | Autonomous Agencies | LC           | P2             | C1             | 15-Mar-23        | 24-Mar-23      | 24-Apr-23         |

|    |   |    |                     |       |    |    |           |           |           |
|----|---|----|---------------------|-------|----|----|-----------|-----------|-----------|
| 12 | Supreme Court of Bhutan                           | FA | Autonomous Agencies | LC    | P2 | B3 | 28-Mar-23 | 10-Apr-23 | 10-May-23 |
| 13 | Civil Society Organization Authority              | FA | Autonomous Agencies | LC    | P2 | C1 | 12-Apr-23 | 21-Apr-23 | 22-May-23 |
| 14 | Bhutan Olympic Committee including 16 Federations | FA | Autonomous Agencies | LC/CD | P2 | A1 | 24-Apr-23 | 24-May-23 | 30-Jun-23 |

**Team VI**

**Team Leader: Kinley Wangchuk, AO**

**Team Member: Chimi Yuden, Auditor II & Tshering Ngedup, SAO**

| Sl. No. | Name of Agency   | Audit Type | Agency Type                    | Account Type | Audit Priority | Audit Category | Audit Start Date | Audit End Date | Report Issue Date |
|---------|--|------------|--------------------------------|--------------|----------------|----------------|------------------|----------------|-------------------|
| 1       | Royal Civil Service Commission including CSWS  | FA         | Constitutional Bodies          | LC           | P2             | C1             | 06-Jul-22        | 15-Jul-22      | 15-Aug-22         |
| 2       | Competency based Human Resource Development Program, Final Phase. Implemented by RCSC. Funded by ADA (FIC 2635)          | FA         | Constitutional Bodies          | PLC          | P1             | C1             | 20-Jul-22        | 29-Jul-22      | 29-Aug-22         |
| 3       | Professionalizing the Civil Service & Nehru Wangchuk Project (FIC 4029), RCSC. GoI PTA funded                            | FA         | Constitutional Bodies          | PLC          | P1             | B3             | 03-Aug-22        | 16-Aug-22      | 15-Sep-22         |
| 4       | Anti-Corruption Commission   | FA         | Constitutional Bodies          | LC           | P2             | C1             | 19-Aug-22        | 30-Aug-22      | 29-Sep-22         |
| 5       | Dzongkhag Administration, Gasa including four geogs  | FA         | Dzongkhags, Dungkhags & Gewogs | LC           | P1             | A3+            | 06-Sep-22        | 02-Nov-22      | 12-Dec-22         |
| 6       | National Land Commission Secretariat   | FA         | Autonomous Agencies            | LC           | P2             | A3             | 08-Nov-22        | 05-Dec-22      | 04-Jan-23         |
| 7       | Department of Culture including National Library & Archives, Royal Academy of Performing Arts and Hindu Dharma Sumudhya  | FA         | Ministries                     | LC           | P1             | A2             | 09-Dec-22        | 06-Jan-23      | 05-Feb-23         |
| 8       | Royal Bhutan Army, Headquarter, Lungtephu including RBA Wings  | FA         | Armed Forces                   | LC           | P1             | A1+            | 02-Feb-23        | 03-Apr-23      | 23-May-23         |
| 9       | Tourism Council of Bhutan including Foreign Exchange (FOREX) Accounts and Allocation for Sustainable Tourism Development | FA         | Autonomous Agencies            | LC           | P2             | B1             | 07-Apr-23        | 26-Apr-23      | 31-May-23         |
| 10      | Royal Institute of Tourism and Hospitality   | FA         | Autonomous Agencies            | LC           | P2             | C1             | 01-May-23        | 11-May-23      | 13-Jun-23         |
| 11      | Bhutan Middle Management Hotel Program (FIC 4522), Royal Institute of Hospitality and Tourism.                           | FA         | Autonomous Agencies            | PLC          | P2             | C1             | 15-May-23        | 23-May-23      | 23-Jun-23         |



| 12   | Dzongkhag Court, Gasa   | FA         | Autonomous Agencies | LC           | P2             | C3             | 25-May-23        | 30-May-23      | 30-Jun-23         |
|--|---|------------|---------------------|--------------|----------------|----------------|------------------|----------------|-------------------|
| <b>RESOURCE, TRADE, INDUSTRY AND COMMERCE DIVISION (RTICD)</b> |   |            |                     |              |                |                |                  |                |                   |
| <b>Team I</b>  |   |            |                     |              |                |                |                  |                |                   |
| <b>Team Leader: Dhiraj Sharma, Auditor I</b>                   |   |            |                     |              |                |                |                  |                |                   |
| <b>Team Member: Karma, Auditor II &amp; Choki Wangmo, SAO</b>  |   |            |                     |              |                |                |                  |                |                   |
| Sl. No.  | Name of Agency  | Audit Type | Agency Type         | Account Type | Audit Priority | Audit Category | Audit Start Date | Audit End Date | Report Issue Date |
| 1  | Department of Trade, MoEA   | FA         | Ministries          | LC           | P1             | B3             | 05-Jul-22        | 29-Jul-22      | 29-Aug-22         |
| 2  | Strengthening Institutional & Human Capacity for Trade Promotion & Development - EIF project Tier 1. PMU with DoT, MoEA. Funded by UNOPS (FIC 2595)                     | FA         | Ministries          | PLC          | P1             | C2             | 02-Aug-22        | 12-Aug-22      | 12-Sep-22         |
| 3  | Strengthening Institutional & Human Capacity for Trade Promotion & Development - EIF Project Tier 2. PMU with DoT, MoEA. Funded by UNOPS (FIC 4590)                     | FA         | Ministries          | PLC          | P1             | C2             | 17-Aug-22        | 31-Aug-22      | 03-Oct-22         |
| 4  | EIF Brand Bhutan  | FA         | Ministries          | PLC          | P1             | B3             | 01-Sep-22        | 09-Sep-22      | 10-Oct-22         |
| 5  | Supporting Climate Resilience and Transformational Change in the Agriculture Sector in Bhutan. PMU with GNHC. Funded by GCF (FIC 5227)                                  | FA         | Autonomous Agencies | PLC          | P1             | B3             | 12-Sep-22        | 07-Oct-22      | 07-Nov-22         |
| 6  | Enhancing Sustainability and Climate Resilience of Forest and Agricultural Landscape and Community Livelihoods in Bhutan (NAPA III). PMU with GNHC. GEF-LDCF (FIC 4620) | FA         | Autonomous Agencies | PLC          | P1             | B3             | 10-Oct-22        | 04-Nov-22      | 05-Dec-22         |
| 7  | Department of Employment and Human Resources, MoLHR   | FA         | Ministries          | LC           | P1             | B2             | 07-Nov-22        | 25-Nov-22      | 26-Dec-22         |
| 8  | Critical Skill Development in Economic Sector. Implemented by Department of Employment and Human Resources. Funded by GOI PTA   | FA         | Ministries          | PLC          | P1             | B3             | 28-Nov-22        | 09-Dec-22      | 09-Jan-23         |
| 9  | Build Bhutan Project, MoLHR. GoI PTA (FIC 5409)   | FA         | Ministries          | PLC          | P1             | C1             | 12-Dec-22        | 23-Dec-22      | 23-Jan-23         |
| 10   | Mangdechhu Hydroelectric Project Authority, Trongsa   | FA         | Hydropowers         | CD           | P1             | A3+            | 01-Feb-23        | 03-Mar-23      | 24-Apr-23         |
| 11   | Department of Industry, MoEA  | FA         | Ministries          | LC           | P1             | C1             | 06-Mar-23        | 17-Mar-23      | 21-Apr-23         |

|    |   |    |             |     |    |     |           |           |           |
|----|---|----|-------------|-----|----|-----|-----------|-----------|-----------|
| 12 | Development of Motanga Industrial Estate (FIC 3049), Development of Jigmeling Industrial Parks (FIC 3050) and Development of Dhamdum Industrial Parks (FIC 3051). Funded by GoI PTA | FA | Ministries  | PLC | P2 | A2  | 20-Mar-23 | 15-Apr-23 | 16-May-23 |
| 13 | Department of Agriculture & Marketing Cooperatives  | FA | Ministries  | LC  | P1 | B3  | 18-Apr-23 | 05-May-23 | 05-Jun-23 |
| 14 | Punatsangchhu Hydroelectric Project Authority, Phase I  | FA | Hydropowers | LC  | P1 | A3+ | 10-May-23 | 15-Jun-23 | 31-Jul-23 |

## Team II

**Team Leader: Tshering Dorji, DCA**

**Team Member: Yeshi Choden, Auditor I & Pema Tshering, Auditor II**

| Sl. No. | Name of Agency  | Audit Type | Agency Type | Account Type | Audit Priority | Audit Category | Audit Start Date | Audit End Date | Report Issue Date |
|---------|---|------------|-------------|--------------|----------------|----------------|------------------|----------------|-------------------|
| 1       | Promotion of Renewable Energy and Energy Efficient Technologies, Final phase. Implemented by DRE, MoEA. Funded by ADA (FIC 5495)                            | FA         | Ministries  | PLC          | P2             | C3             | 15-Jul-22        | 21-Jul-22      | 20-Aug-22         |
| 2       | Alternative Renewable Energy Pilot Project. Funded by ADB. Implemented by DRC, MoEA (FIC 5611)  | FA         | Ministries  | PLC          | P1             | C3             | 22-Jul-22        | 25-Jul-22      | 24-Aug-22         |
| 3       | Department of Renewable Energy  | FA         | Ministries  | LC           | P1             | B3             | 27-Jul-22        | 17-Aug-22      | 16-Sep-22         |
| 4       | Food Security & Agriculture Productivity Project (FSAPP) funded by Global Agriculture & Food Security Program (FSAPP). PMU with MoAF. Funded by WB          | FA         | Ministries  | PLC          | P1             | A3             | 22-Aug-22        | 26-Sep-22      | 26-Oct-22         |
| 5       | Department of Agriculture   | FA         | Ministries  | LC           | P1             | C1             | 27-Sep-22        | 21-Oct-22      | 20-Nov-22         |
| 6       | Secretariat, MoLHR  | FA         | Ministries  | LC           | P1             | C1             | 26-Oct-22        | 09-Nov-22      | 09-Dec-22         |
| 7       | Department of Labour, MoLHR   | FA         | Ministries  | LC           | P1             | B3             | 14-Nov-22        | 02-Dec-22      | 01-Jan-23         |
| 8       | Department of Occupational Standards, MoLHR   | FA         | Ministries  | LC           | P1             | B3             | 05-Dec-22        | 23-Dec-22      | 22-Jan-23         |
| 9       | Securing wild tigers in Territorial Forest Divisions with conservation assured tiger standards (CA/TS). Implemented by NCD, DoFPS. Funded by WWF (FIC 4609) | FA         | Ministries  | PLC          | P1             | C1             | 01-Feb-23        | 17-Feb-23      | 19-Mar-23         |
| 10      | National Soil Service Centre, Semtokha  | FA         | Ministries  | LC           | P2             | C1             | 24-Feb-23        | 08-Mar-23      | 07-Apr-23         |
| 11      | National Plant Protection Centre, Simtokha including Pesticide Revolving Fund   | FA         | Ministries  | LC           | P2             | B3             | 09-Mar-23        | 17-Mar-23      | 16-Apr-23         |
| 12      | Agriculture Machinery Centre including KR-II Grant, Paro  | FA         | Ministries  | LC           | P2             | B3             | 20-Mar-23        | 04-Apr-23      | 04-May-23         |
| 13      | Regional Poultry Breeding Centre, Paro  | FA         | Ministries  | LC           | P2             | C1             | 05-Apr-23        | 18-Apr-23      | 18-May-23         |

|    |  |    |            |    |    |    |           |           |           |
|----|--|----|------------|----|----|----|-----------|-----------|-----------|
| 14 | National Centre for Organic Agriculture, Yusipang  | FA | Ministries | LC | P1 | C1 | 21-Apr-23 | 05-May-23 | 04-Jun-23 |
| 15 | Regional Pig Breeding Centre, Yusipang   | FA | Ministries | LC | P2 | B3 | 08-May-23 | 19-May-23 | 18-Jun-23 |
| 16 | National Centre for Animal Health, Serbithang (including Medicine Revolving Fund CD Account) | FA | Ministries | LC | P2 | C1 | 24-May-23 | 09-Jun-23 | 30-Jun-23 |

### Team III

**Team Leader: Pema Choden, SAO**

**Team Member: Dechen Wangmo, AAO**

| Sl. No. | Name of Agency  | Audit Type | Agency Type | Account Type | Audit Priority | Audit Category | Audit Start Date | Audit End Date | Report Issue Date |
|---------|---|------------|-------------|--------------|----------------|----------------|------------------|----------------|-------------------|
| 1       | Youth Employment and Rural Entrepreneurship Project. Implemented by PPD, MoAF. Funded by Work Bank (FIC 4695)           | FA         | Ministries  | PLC          | P1             | C3             | 15-Jul-22        | 29-Jul-22      | 29-Aug-22         |
| 2       | Rural Development & Climate Change Response Program. Implemented by Directorate Services, MoAF. Funded by EU (FIC 4599) | FA         | Ministries  | PLC          | P1             | A3             | 02-Aug-22        | 26-Aug-22      | 26-Sep-22         |
| 3       | Secretariat, MoAF including Prudent Project   | FA         | Ministries  | LC           | P2             | B1             | 29-Aug-22        | 22-Sep-22      | 24-Oct-22         |
| 4       | Technical Training Institute, Thimphu including CD account  | FA         | Ministries  | LC           | P2             | B3             | 26-Sep-22        | 12-Oct-22      | 11-Nov-22         |
| 5       | Punatsangchhu Hydroelectric Project Authority, Phase II   | FA         |             | CD           | P1             | A3+            | 14-Oct-22        | 09-Dec-22      | 27-Jan-23         |
| 6       | Secretariat, MoEA   | FA         | Ministries  | LC           | P1             | C1             | 13-Dec-22        | 30-Dec-22      | 30-Jan-23         |
| 7       | Department of Geologies & Mines including Deposit Works (205.01/1011) together with ERB                                 | FA         | Ministries  | LC           | P1             | B1             | 01-Feb-23        | 28-Feb-23      | 31-Mar-23         |
| 8       | Department of Intellectual Property, MoEA   | FA         | Ministries  | LC           | P1             | C1             | 01-Mar-23        | 10-Mar-23      | 10-Apr-23         |
| 9       | Jigme Dorji National Park, Damji, Gasa  | FA         | Ministries  | LC           | P1             | B2             | 13-Mar-23        | 31-Mar-23      | 01-May-23         |
| 10      | Flood Warning Services, GoI   | FA         | Ministries  | PLC          | P2             | B3             | 03-Apr-23        | 14-Apr-23      | 15-May-23         |
| 11      | National Seed Centre, Paro  | FA         | Ministries  | LC           | P2             | B1             | 17-Apr-23        | 09-May-23      | 09-Jun-23         |
| 12      | Regional Office of Economic Affairs, Thimphu  | FA         | Ministries  | LC           | P2             | B3             | 11-May-23        | 31-May-23      | 30-Jun-23         |
| 13      | Department of Hydropower & Power System   | FA         | Ministries  | LC           | P2             | C1             | 02-Jun-23        | 15-Jun-23      | 30-Jun-23         |

### Team IV

**Team Leader: Tenzin Jamtsho, DCA**

**Team Member: Penjor, Auditor II, Chewang L. Phuntshok, DCA**

| Sl. No. | Name of Agency | Audit Type | Agency Type | Account Type | Audit Priority | Audit Category | Audit Start Date | Audit End Date | Report Issue Date |
|---------|----------------|------------|-------------|--------------|----------------|----------------|------------------|----------------|-------------------|
|---------|----------------|------------|-------------|--------------|----------------|----------------|------------------|----------------|-------------------|

|    |  |    |            |     |    |    |           |           |           |
|----|--|----|------------|-----|----|----|-----------|-----------|-----------|
| 1  | National Biodiversity Centre , Serbithang including Bhutan Access & Benefit Sharing Fund   | FA | Ministries | LC  | P2 | B3 | 04-Jul-22 | 27-Jul-22 | 26-Aug-22 |
| 2  | National Post Harvest Centre, Paro   | FA | Ministries | LC  | P2 | C1 | 29-Jul-22 | 12-Aug-22 | 12-Sep-22 |
| 3  | Livelihood enhancement of the small farmers in SAARC region through small scale agro-business focusing on value chain development. Implemented by National Post Harvest Centre. Funded | FA | Ministries | PLC | P1 | C1 | 15-Aug-22 | 17-Aug-22 | 16-Sep-22 |
| 4  | Bhutan REDD Readiness Project (additional grant). Implemented by WMD, UWICER, SFED &FRMD under DoFPS. Funded by WB (R-PP), TF 19030 (FIC 4633)   | FA | Ministries | PLC | P1 | B3 | 18-Aug-22 | 05-Sep-22 | 05-Oct-22 |
| 5  | Department of Technical Education, MoLHR   | FA | Ministries | LC  | P1 | B3 | 06-Sep-22 | 22-Sep-22 | 24-Oct-22 |
| 6  | Construction of JWPTI, Dekiling, Sarpang. Implemented by Department of Technical Education. GoI PTA (FIC 3066)   | FA | Ministries | PLC | P1 | B3 | 26-Sep-22 | 14-Oct-22 | 14-Nov-22 |
| 7  | Skills Training & Education Pathways Upgradation project. Implemented by DoTE, MoLHR & DoSE, MoE. Funded by ADB (FIC 4632)   | FA | Ministries | PLC | P1 | B2 | 17-Oct-22 | 09-Nov-22 | 09-Dec-22 |
| 8  | Community Based Forest Resource Management for Improved Livelihood. Implemented by SFED, DoFPS. Funded by WWF (FIC 4653)   | FA | Ministries | PLC | P1 | C1 | 10-Nov-22 | 25-Nov-22 | 26-Dec-22 |
| 9  | Bhutan For Life, Multi-Party. GCF (4708); GEF-LDCF (4620); BTFEC (4942) RGoB, Private Donors (4709) including DT Families and WWF. PMU with NCD, DoFPS, MoAF.                          | FA | Ministries | PLC | P1 | A3 | 28-Nov-22 | 16-Jun-23 | 30-Jun-23 |
| 10 | Department of Forests & Park Services  | FA | Ministries | LC  | P1 | B2 | 13-Dec-22 | 30-Jan-23 | 10-Feb-23 |
| 11 | Nature Conservation Division, Taba   | FA | Ministries | LC  | P2 | C1 | 02-Feb-23 | 13-Feb-23 | 27-Mar-23 |
| 12 | Department of Livestock  | FA | Ministries | LC  | P1 | B1 | 16-Feb-23 | 17-Mar-23 | 27-Apr-23 |
| 13 | Livestock Enterprise Development in Bhutan (FIC 5190) and National Highland Development Program (FIC 0028). GoI PTA  | FA | Ministries | PLC | P1 | B1 | 20-Mar-23 | 13-Apr-23 | 24-May-23 |
| 14 | National Dairy Research and Development Centre, Yusipang   | FA | Ministries | LC  | P2 | C1 | 14-Apr-23 | 24-May-23 | 06-Jun-23 |
| 15 | Bhutan Agriculture & Food Regulatory Authority   | FA | Ministries | LC  | P1 | B1 | 25-Apr-23 | 26-May-23 | 30-Jun-23 |

**SOCIAL, COMMUNICATION AND INFORMATION DIVISION (SCID)**

| <b>Team I</b>  |  |                   |                     |                     |                       |                       |                         |                       |                          |
|--|--|-------------------|---------------------|---------------------|-----------------------|-----------------------|-------------------------|-----------------------|--------------------------|
| <b>Team Leader:Tshewang Tandi, Sr. Auditor II</b>  |  |                   |                     |                     |                       |                       |                         |                       |                          |
| <b>Team Member:Dorji Wangchuk &amp; Sr. Auditor I &amp; Manish Giri, SAO</b>               |  |                   |                     |                     |                       |                       |                         |                       |                          |
| <b>Sl. No.</b>   | <b>Name of Agency</b>  | <b>Audit Type</b> | <b>Agency Type</b>  | <b>Account Type</b> | <b>Audit Priority</b> | <b>Audit Category</b> | <b>Audit Start Date</b> | <b>Audit End Date</b> | <b>Report Issue Date</b> |
| 1  | Bhutan Health Trust Fund, Secretariat  | FA                | Ministries          | CD                  | P2                    | B1                    | 04-Jul-22               | 15-Jul-22             | 12-Aug-22                |
| 2  | Department of Information Technology & Telecom, MoIC   | FA                | Ministries          | LC                  | P2                    | B2                    | 25-Jul-22               | 17-Aug-22             | 15-Sep-22                |
| 3  | Department of Information and Media, MoIC  | FA                | Ministries          | LC                  | P2                    | B2                    | 22-Aug-22               | 13-Sep-22             | 12-Oct-22                |
| 4  | Directorate of Services, MoIC  | FA                | Ministries          | LC                  | P2                    | B2                    | 19-Sep-22               | 17-Oct-22             | 16-Nov-22                |
| 5  | Air Transport Connectivity Project - additional financing (Grant No. 0484)", DoAT, Paro, MoIC. Funded by ADB     | FA                | Ministries          | PLC                 | P1                    | B1                    | 24-Oct-22               | 24-Nov-22             | 23-Dec-22                |
| 6  | Department of Air Transport Authority including revenue account, Paro, MoIC                                      | FA                | Ministries          | LC                  | P2                    | B2                    | 28-Nov-22               | 19-Dec-22             | 18-Jan-23                |
| 7  | Road Safety and Transport Authority including revenue, MoIC  | FA                | Ministries          | LC                  | P1                    | B2                    | 26-Dec-22               | 18-Jan-23             | 17-Feb-23                |
| 8  | Bhutan Info Comm & Media Authority   | FA                | Autonomous Agencies | LC                  | P2                    | B1                    | 23-Jan-23               | 14-Feb-23             | 13-Mar-23                |
| 9  | Bhutan Civil Aviation Authority  | FA                | Autonomous Agencies | LC                  | P2                    | B2                    | 27-Feb-23               | 21-Mar-23             | 19-Apr-23                |
| 10   | Directorate of Services, MoH   | FA                | Ministries          | LC                  | P2                    | B2                    | 27-Mar-23               | 18-Apr-23             | 17-May-23                |
| 11   | Department of Medical Services   | FA                | Ministries          | LC                  | P2                    | B3                    | 24-Apr-23               | 11-May-23             | 09-Jun-23                |
| 12   | Construction of 65 Bedded Mother & Child Hospital at Mongar CRH. Implemented by DoMSHI, MoH. GoI PTA (FIC 5421)  | FA                | Ministries          | PLC                 | P1                    | B3                    | 15-May-23               | 31-May-23             | 20-Jun-23                |
| 13   | Construction Development Board   | FA                | Autonomous Agencies | LC                  | P2                    | B3                    | 02-Jun-23               | 15-Jun-23             | 30-Jul-23                |
| <b>Team II</b>   |  |                   |                     |                     |                       |                       |                         |                       |                          |
| <b>Team Leader:Tashi, SAO</b>  |  |                   |                     |                     |                       |                       |                         |                       |                          |
| <b>Team Member:Tashi Phuentsho, AAO,Tashi Wangmo, Auditor II &amp; Sherab Jamtsho, SAO</b> |  |                   |                     |                     |                       |                       |                         |                       |                          |
| <b>Sl. No.</b>   | <b>Name of Agency</b>  | <b>Audit Type</b> | <b>Agency Type</b>  | <b>Account Type</b> | <b>Audit Priority</b> | <b>Audit Category</b> | <b>Audit Start Date</b> | <b>Audit End Date</b> | <b>Report Issue Date</b> |
| 1  | GFATM Project "Preventing HIV/AIDS, to reduce TB & MDR-TB burdenstrengthening treatment of PLHIV", DoPH, Thimphu | FA                | Ministries          | PLC                 | P1                    | B3                    | 04-Jul-22               | 12-Jul-22             | 11-Aug-22                |
| 2  | GFATM Project "Country Coordination Mechanism(CCM)", DoPH, MoH, Thimphu  | FA                | Ministries          | PLC                 | P1                    | C1                    | 15-Jul-22               | 21-Jul-22             | 20-Aug-22                |

|    |   |    |                     |     |    |    |           |           |           |
|----|---|----|---------------------|-----|----|----|-----------|-----------|-----------|
| 3  | GFATM Regional Grant - Implementation of Sustainability of HIV services for Key Populations in Asia (SKPA - 1) under the National HIV, AIDS and STIs Control Program (NACP) in coordination with Save the Children (SCI), DoPH, MoH | FA | Ministries          | LC  | P1 | C3 | 15-Jul-22 | 19-Jul-22 | 18-Aug-22 |
| 4  | Asia Pacific Vaccine Access Facility (Pediatric Pfizer Vaccines). Implemented by MoH. Funded by ADB (FIC 5728)  | FA | Ministries          | PLC | P1 | B3 | 26-Jul-22 | 29-Jul-22 | 28-Aug-22 |
| 5  | Health Flagship Programme (Gastric, Cervical and Breast cancer). Implemented by DoS, MoH. GoI PTA (FIC 5185)  | FA | Ministries          | PLC | P2 | B3 | 04-Aug-22 | 22-Aug-22 | 21-Sep-22 |
| 6  | Covid-19 Emergency Response and Health System Preparedness Project. Implemented by MoH. Funded by World Bank  | FA | Ministries          | PLC | P1 | B3 | 25-Aug-22 | 09-Sep-22 | 09-Oct-22 |
| 7  | Health Sector Development Program. Implemented by Secretariat, MoH. Funded by ADB (FIC 4636)  | FA | Ministries          | PLC | P1 | B1 | 14-Sep-22 | 14-Oct-22 | 13-Nov-22 |
| 8  | Construction of 40 bedded hospital at Dewathang. Implemented by HIDD, DoMSHI, MoH. GoI PTA (FIC 2958)   | FA | Ministries          | PLC | P1 | B2 | 19-Oct-22 | 10-Nov-22 | 10-Dec-22 |
| 9  | Department of Public Health Services  | FA | Ministries          | LC  | P2 | B2 | 17-Nov-22 | 08-Dec-22 | 07-Jan-23 |
| 10 | Fleming Fund Project. Implemented by Dept. of Medical Services, MoH   | FA | Ministries          | PLC | P1 | B3 | 13-Dec-22 | 28-Dec-22 | 27-Jan-23 |
| 11 | UNFPA Assisted Project, MoH   | FA | Ministries          | PLC | P2 | B3 | 01-Feb-23 | 10-Feb-23 | 10-Mar-23 |
| 12 | Jigme Dorji Wangchuck National Referral Hospital  | FA | Autonomous Agencies | LC  | P1 | A2 | 14-Feb-23 | 24-Mar-23 | 24-Apr-23 |
| 13 | Construction of 150 Bedded Mother & Child hospital at Thimphu. Implemented by DoMSHI, MoH. GoI PTA (FIC 3048)   | FA | Ministries          | PLC | P1 | B2 | 28-Mar-23 | 18-Apr-23 | 18-May-23 |
| 14 | Department of Medical Supply and Health Infrastructure  | FA | Ministries          | LC  | P2 | B3 | 20-Apr-23 | 24-May-23 | 24-Jun-23 |
| 15 | UNICEF Assisted Project, MoH  | FA | Ministries          | PLC | P2 | B3 | 26-May-23 | 07-Jun-23 | 30-Jun-23 |

### Team III

**Team Leader: Wangchuk C, Sr. Auditor I**

**Team Member: Tandin Bidha, AAO & Biresh Parajuli, Sr. Auditor II**

| Sl. No. | Name of Agency                            | Audit Type | Agency Type | Account Type | Audit Priority | Audit Category | Audit Start Date | Audit End Date | Report Issue Date |
|---------|---|------------|-------------|--------------|----------------|----------------|------------------|----------------|-------------------|
| 1       | Department of Engineering Services, MoWHS | FA         | Ministries  | LC           | P1             | B1             | 01-Jul-22        | 29-Jul-22      | 28-Aug-22         |

|    |   |    |                     |     |    |     |           |           |           |
|----|---|----|---------------------|-----|----|-----|-----------|-----------|-----------|
| 2  | Urban Infrastructure Project (BHU 2816). PMU with DES, MoWHS. PIU with Thimphu Thromde, Phuntsholing Thromde & Samdrup Jongkhar Thromde. Funded by ADB (FIC 2971) | FA | Ministries          | PLC | P1 | B2  | 02-Aug-22 | 26-Aug-22 | 25-Sep-22 |
| 3  | Secondary Towns Urban Development project (STUDP), BHU 3674. PMU with DES, MoWHS. Funded by ADB (FIC 4652)  | FA | Ministries          | PLC | P1 | B1  | 29-Aug-22 | 26-Sep-22 | 26-Oct-22 |
| 4  | Water Flagship Program, DES, MoWHS  | FA | Ministries          | PLC | P1 | B1  | 28-Sep-22 | 03-Nov-22 | 03-Dec-22 |
| 5  | Directorate of Services, MoWHS  | FA | Ministries          | LC  | P2 | B2  | 07-Nov-22 | 02-Dec-22 | 01-Jan-23 |
| 6  | Drug Regulatory Authority   | FA | Autonomous Agencies | LC  | P2 | B2  | 05-Dec-22 | 27-Dec-22 | 26-Jan-23 |
| 7  | Department of Roads, MoWHS  | FA | Ministries          | LC  | P2 | B2  | 01-Feb-23 | 10-Feb-23 | 10-Mar-23 |
| 8  | Regional Office, Department of Roads, Thimphu   | FA | Ministries          | LC  | P1 | A2  | 13-Feb-23 | 24-Mar-23 | 28-Apr-23 |
| 9  | Thimphu Thromde CD, Thromde Education Sector (LC) & Revenue   | FA | Thromdes            | LC  | P1 | A1+ | 24-Mar-23 | 30-May-23 | 30-Jun-23 |
| 10 | Department of Human Settlement, MoWHS   | FA | Ministries          | LC  | P2 | B2  | 01-Jun-23 | 16-Jun-23 | 30-Jun-23 |

#### Team IV

**Team Leader:Pema Lhadon, AO**

**Team Member:Lhakpa, AAO & Pema Wangda, Sr. Auditor II**

| Sl. No. | Name of Agency   | Audit Type | Agency Type         | Account Type | Audit Priority | Audit Category | Audit Start Date | Audit End Date | Report Issue Date |
|---------|--|------------|---------------------|--------------|----------------|----------------|------------------|----------------|-------------------|
| 1       | Department of School Education, MoE  | FA         | Ministries          | LC           | P2             | B2             | 01-Jul-22        | 29-Jul-22      | 28-Aug-22         |
| 2       | International Assistance Project. Implemented by Department of School Education, MoE     | FA         | Ministries          | PLC          | P2             | B1             | 02-Aug-22        | 17-Aug-22      | 16-Sep-22         |
| 3       | Save the Children Assisted Project. Implemented by Department of School Education, MoE   | FA         | Ministries          | PLC          | P1             | C1             | 18-Aug-22        | 07-Sep-22      | 07-Oct-22         |
| 4       | UNICEF Assisted Project, MoE   | FA         | Ministries          | PLC          | P1             | C1             | 08-Sep-22        | 29-Sep-22      | 29-Oct-22         |
| 5       | Department of Adult and Higher Education, MoE  | FA         | Ministries          | LC           | P2             | B2             | 03-Oct-22        | 19-Oct-22      | 18-Nov-22         |
| 6       | Department of Adult & Higher Education   | FA         | Ministries          | PLC          | P2             | B3             | 20-Oct-22        | 04-Nov-22      | 04-Dec-22         |
| 7       | Department of Youth & Sports, MoE  | FA         | Ministries          | LC           | P2             | B3             | 07-Nov-22        | 25-Nov-22      | 25-Dec-22         |
| 8       | National Education Assessment for Bhutan under Save the Children funding, BCSEA, Thimphu | FA         | Autonomous Agencies | LC           | P2             | B3             | 28-Nov-22        | 09-Dec-22      | 08-Jan-23         |
| 9       | Bhutan Council for School Examinations and Assessment                                    | FA         | Autonomous Agencies | LC           | P2             | B1             | 12-Dec-22        | 30-Dec-22      | 29-Jan-23         |

|    |   |    |                     |     |    |    |           |           |           |
|----|---|----|---------------------|-----|----|----|-----------|-----------|-----------|
| 10 | Paro College of Education, RUB                                  | FA | Autonomous Agencies | LC  | P2 | B3 | 01-Feb-23 | 24-Feb-23 | 24-Mar-23 |
| 11 | Royal Education Council   | FA | Autonomous Agencies | LC  | P2 | B2 | 27-Feb-23 | 14-Mar-23 | 14-Apr-23 |
| 12 | Office of Vice Chancellor, RUB                                  | FA | Autonomous Agencies | LC  | P2 | B3 | 15-Mar-23 | 31-Mar-23 | 30-Apr-23 |
| 13 | Global Partnership for Education Project, MoE                   | FA | Ministries          | PLC | P1 | C1 | 15-Mar-23 | 31-Mar-23 | 30-Apr-23 |
| 14 | 2020 Bridge Bhutan Project funded by KNCU, MoE                  | FA | Ministries          | PLC | P1 | B3 | 03-Apr-23 | 17-Apr-23 | 17-May-23 |
| 15 | City Bus Service  | FA | Thromdes            | CD  | P2 | C1 | 18-Apr-23 | 05-May-23 | 05-Jun-23 |
| 16 | Faculty of Nursing & Public Health, KGUMSB, Thimphu             | FA | Autonomous Agencies | CD  | P2 | B3 | 08-May-23 | 23-May-23 | 23-Jun-23 |
| 17 | Khesar Gyalpo University of Medical Sciences of Bhutan (KGUMSB) | FA | Autonomous Agencies | CD  | P2 | B1 | 24-May-23 | 02-Jun-23 | 30-Jun-23 |
| 18 | Directorate of Services and Sherig Endowment Fund, MoE          | FA | Ministries          | LC  | P2 | B2 | 05-Jun-23 | 16-Jun-23 | 30-Jun-23 |

**Team V**

**Team Leader: Tshering Tenzin, DCA**

**Team Member: Karma Thinley, Sr. Auditor III**

| Sl. No. | Name of Agency                                   | Audit Type | Agency Type         | Account Type | Audit Priority | Audit Category | Audit Start Date | Audit End Date | Report Issue Date |
|---------|--|------------|---------------------|--------------|----------------|----------------|------------------|----------------|-------------------|
| 1       | International Assistance, MoH                    | FA         | Ministries          | PLC          | P2             | B3             | 04-Jul-22        | 29-Jul-22      | 29-Aug-22         |
| 2       | National Film Commission of Bhutan               | FA         | Autonomous Agencies | LC           | P2             | C1             | 02-Aug-22        | 22-Aug-22      | 22-Sep-22         |
| 3       | Media Council of Bhutan                          | FA         | Autonomous Agencies | LC           | P2             | C1             | 23-Aug-22        | 12-Sep-22      | 12-Oct-22         |
| 4       | Bhutan Standard Bureau                           | FA         | Autonomous Agencies | LC           | P2             | B2             | 13-Sep-22        | 24-Oct-22      | 24-Nov-22         |
| 5       | Department of Traditional Medicine Services      | FA         | Ministries          | LC           | P2             | B2             | 25-Oct-22        | 02-Dec-22      | 02-Jan-23         |
| 6       | Faculty of Traditional Medicine, KGUMSB, Thimphu | FA         | Autonomous Agencies | CD           | P1             | B1             | 14-Feb-23        | 30-Mar-23      | 30-Apr-23         |
| 7       | Bhutan Medical and Health Council                | FA         | Autonomous Agencies | CD           | P2             | B3             | 31-Mar-23        | 26-Apr-23      | 26-May-23         |
| 8       | Bhutan Narcotic Control Agency                   | FA         | Autonomous Agencies | CD           | P2             | B1             | 27-Apr-23        | 08-Jun-23      | 30-Jun-23         |

**OFFICE OF THE ASSISTANT AUDITOR GENERAL (OAAG), BUMTHANG**

**Team I**

**Team Leader: Sonam, SAO**

**Team Member: Kinley, Sr. Auditor I & Dorji Nima, Sr. Auditor II**



| Sl. No. | Name of Agency   | Audit Type | Agency Type   | Account Type | Audit Priority | Audit Category | Audit Start Date | Audit End Date | Report Issue Date |
|---------|--|------------|---|--------------|----------------|----------------|------------------|----------------|-------------------|
| 1       | Ugyen Wangchuck Institute for Conservation & Environmental Rerearch, Lamegonpa (UWICE), Bumthang                   | FA         | Ministries  | LC           | P1             | C1             | 18-Jul-22        | 29-Jul-22      | 28-Aug-22         |
| 2       | Dzongkhag Administration, Zhemgang including eight Geogs   | FA         | Dzongkhags, Dungkhags & Gewogs  | LC           | P1             | A2+            | 01-Aug-22        | 14-Oct-22      | 16-Dec-22         |
| 3       | Dungkhag Court, Panbang, Zhemgang  | FA         | Autonomous Agencies   | LC           | P2             | C1             | 17-Oct-22        | 21-Oct-22      | 28-Nov-22         |
| 4       | Regional Mithun Breeding Farm, Wangdigang, Zhemgang  | FA         | Ministries  | LC           | P2             | C3             | 24-Oct-22        | 04-Nov-22      | 05-Dec-22         |
| 5       | Regional Office, Department of Roads, Lingmethang, Mongar  | FA         | Ministries  | LC           | P1             | A2             | 28-Nov-22        | 30-Dec-22      | 14-Feb-23         |
| 6       | Kurichu Hydropower Plant, Gyelpozhing, Mongar  | CA         | Corporations  | Others       | P1             | B3             | 06-Feb-23        | 17-Feb-23      | 20-Mar-23         |
| 7       | Regional Office of Economic Affairs, Mongar  | FA         | Ministries  | LC           | P2             | C2             | 20-Feb-23        | 03-Mar-23      | 03-Apr-23         |
| 8       | Divisional Forest Office (DFO), Mongar   | FA         | Ministries  | LC           | P2             | B2             | 06-Mar-23        | 14-Mar-23      | 14-Apr-23         |
| 9       | Gyalpozhing College of Information & Technology, Mongar  | FA         | Autonomous Agencies   | LC           | P2             | B3             | 15-Mar-23        | 31-Mar-23      | 01-May-23         |
| 10      | Central Machinery Unit (CMU), Bumthang   | FA         | Ministries  | LC           | P2             | B2             | 27-Mar-23        | 14-Apr-23      | 15-May-23         |
| 11      | Electricity Services Division, Bhutan Power Corporation Limited, Bumthang  | CA         | Corporations  | Others       | P2             | C2             | 03-Apr-23        | 14-Apr-23      | 15-May-23         |
| 12      | Institute of Language & Cultural Studies, Taktse, Trongsa  | FA         | Autonomous Agencies   | LC           | P2             | B3             | 17-Apr-23        | 28-Apr-23      | 31-May-23         |
| 13      | Development of Infrastructure at College of Language and Cultural Studies. GoI PTA (FIC 4739)                      | FA         | Autonomous Agencies   | PLC          | P1             | C2             | 01-May-23        | 12-May-23      | 12-Jun-23         |
| 14      | Natural Resources Development Corporation Limited, Jakar Regional Office, Bumthang including Gelephu Branch Office | CA         | Natural Resources Development Corporation Limited (NRDCL), Head Office, Thimphu | Others       | P2             | C3             | 15-May-23        | 31-May-23      | 30-Jun-23         |

#### Team II

**Team Leader: Duptho Wangdi, AO**

**Team Member: Sonam Tenzin, Sr. Auditor II & Yeshi Jamtsho, Auditor II**

| Sl. No. | Name of Agency                                     | Audit Type | Agency Type | Account Type | Audit Priority | Audit Category | Audit Start Date | Audit End Date | Report Issue Date |
|---------|--|------------|-------------|--------------|----------------|----------------|------------------|----------------|-------------------|
| 1       | Regional Revenue & Customs Office (RRCO), Bumthang | FA         | Ministries  | LC           | P1             | B3             | 20-Jul-22        | 09-Aug-22      | 08-Sep-22         |

|    |   |    |                                |        |    |     |           |           |           |
|----|---|----|--------------------------------|--------|----|-----|-----------|-----------|-----------|
| 2  | Commercial Agriculture & Resilient Livelihood Enhancement Programme (CARLEP), Wengkhari including Regional Office, Khangma, and implementing agencies of Lhuentse, Mongar, P/gatshel, | FA | Ministries                     | PLC    | P1 | A1  | 15-Aug-22 | 04-Oct-22 | 28-Nov-22 |
| 3  | National Research Centre for Animal Nutrition, Bumthang   | FA | Ministries                     | LC     | P2 | C2  | 07-Oct-22 | 14-Oct-22 | 14-Nov-22 |
| 4  | Dzongkhag Administration, Lhuentse including eight Geogs  | FA | Dzongkhags, Dungkhags & Gewogs | LC     | P1 | A2+ | 17-Oct-22 | 28-Dec-22 | 21-Feb-23 |
| 5  | Regional Agriculture and Marketing Co-operatives (RAMCO), Mongar  | FA | Ministries                     | LC     | P2 | C1  | 19-Dec-22 | 26-Dec-22 | 26-Jan-23 |
| 6  | Regional Pig & Poultry Breeding Centre, Lingmethang, Mongar   | FA | Ministries                     | LC     | P2 | C3  | 27-Dec-22 | 30-Dec-22 | 30-Jan-23 |
| 7  | Agricultural Research & Development, Renewable Natural Resources Research Development Centre, Wengkhari, Mongar   | FA | Ministries                     | PLC    | P1 | C3  | 06-Mar-23 | 17-Mar-23 | 17-Apr-23 |
| 8  | Electricity Services Division, Bhutan Power Corporation Limited, Lhuentse   | CA | Corporations                   | Others | P2 | C2  | 17-Apr-23 | 22-Apr-23 | 22-May-23 |
| 9  | Royal Bhutan Police, Division X, Mongar   | FA | Ministries                     | LC     | P2 | C1  | 24-Apr-23 | 27-Apr-23 | 14-May-23 |
| 10 | National Horse Breeding Programme, Bumthang   | FA | Ministries                     | LC     | P2 | C3  | 01-May-23 | 04-May-23 | 05-Jun-23 |
| 11 | Tangsibji Hydro Energy Limited, Trongsa   | CA | Hydropowers                    | Others | P1 | A1  | 08-May-23 | 09-Jun-23 | 30-Jun-23 |
| 12 | Technical Training Institute, Chumey, Bumthang  | FA | Ministries                     | LC     | P2 | C1  | 12-Jun-23 | 15-Jun-23 | 30-Jun-23 |
| 13 | Electricity Services Division, Bhutan Power Corporation Limited, Mongar   | CA | Corporations                   | Others | P2 | C2  | 16-Jun-23 | 24-Jun-23 | 30-Jun-23 |
| 14 | Dzongkhag Court, Lhuentse   | FA | Autonomous Agencies            | LC     | P2 | C1  | 26-Jun-23 | 27-Jun-23 | 30-Jun-23 |
| 15 | Dzongkhag Court, Mongar   | FA | Autonomous Agencies            | LC     | P2 | C1  | 27-Jun-23 | 30-Jun-23 | 30-Jun-23 |

**Team III**

**Team Leader: Tenzin Wangchuk, AO**

**Team Member: Thinley Choizang, Auditor I & Ugyen Tshewang, Auditor II**

| Sl. No. | Name of Agency                                | Audit Type | Agency Type | Account Type | Audit Priority | Audit Category | Audit Start Date | Audit End Date | Report Issue Date |
|---------|---|------------|-------------|--------------|----------------|----------------|------------------|----------------|-------------------|
| 1       | Wangchuck Centennial National Park, Bumthang  | FA         | Ministries  | LC           | P2             | B2             | 18-Jul-22        | 05-Aug-22      | 04-Sep-22         |
| 2       | Regional Office, Department of Roads, Trongsa | FA         | Ministries  | LC           | P1             | A2             | 08-Aug-22        | 21-Sep-22      | 15-Nov-22         |

|    |  |    |                                |        |    |     |           |           |           |
|----|--|----|--------------------------------|--------|----|-----|-----------|-----------|-----------|
| 3  | Dzongkhag Administration, Mongar including 17 Geogs                                | FA | Dzongkhags, Dungkhags & Gewogs | LC     | P1 | A1+ | 26-Sep-22 | 30-Dec-22 | 23-Feb-23 |
| 4  | Divisional Forest Office (DFO), Bumthang   | FA | Ministries                     | LC     | P2 | B2  | 06-Mar-23 | 17-May-23 | 17-Apr-23 |
| 5  | Divisional Forest Office (DFO), Zhemgang   | FA | Ministries                     | LC     | P2 | B2  | 20-Mar-23 | 31-Mar-23 | 30-Apr-23 |
| 6  | Brown Swiss Cattle Farm, Bumthang  | FA | Ministries                     | LC     | P2 | C3  | 03-Apr-23 | 11-Apr-23 | 11-May-23 |
| 7  | Royal Bhutan Police, Division XIII, Bumthang                                       | FA | Ministries                     | LC     | P2 | C1  | 12-Apr-23 | 14-Apr-23 | 14-Apr-23 |
| 8  | Royal Heritage Museum, Trongsa   | FA | Ministries                     | LC     | P2 | C3  | 17-Apr-23 | 19-Apr-23 | 19-May-23 |
| 9  | Electricity Services Division, Bhutan Power Corporation Limited, Trongsa           | CA | Corporations                   | Others | P2 | C2  | 20-Apr-23 | 28-Apr-23 | 29-May-23 |
| 10 | Native Poultry and Heifer Breeding Centre, Sertsam, Lhuntse                        | FA | Ministries                     | LC     | P2 | C3  | 01-May-23 | 04-May-23 | 05-Jun-23 |
| 11 | Natural Resources Development Corporation Limited, Zhongar Regional Office, Mongar | CA | Corporations                   | Others | P2 | B3  | 08-May-23 | 26-May-23 | 26-Jun-23 |
| 12 | Eastern Regional Referral Hospital, Mongar   | FA | Ministries                     | LC     | P2 | B2  | 29-May-23 | 16-Jun-23 | 30-Jun-23 |
| 13 | Dzongkhag Court, Weringla  | FA | Autonomous Agencies            | LC     | P2 | C1  | 21-Jun-23 | 23-Jun-23 | 30-Jun-23 |
| 14 | Dzongkhag Court, Zhemgang  | FA | Autonomous Agencies            | LC     | P2 | C1  | 26-Jun-23 | 29-Jun-23 | 30-Jun-23 |

#### Team IV

**Team Leader: Chenzo Norbu, AO**

**Team Member: Sangay Tashi, AO, Chojoy Wangmo, AAO I & Chimi Dema, Auditor I**

| Sl. No. | Name of Agency  | Audit Type | Agency Type                    | Account Type | Audit Priority | Audit Category | Audit Start Date | Audit End Date | Report Issue Date |
|---------|---|------------|--------------------------------|--------------|----------------|----------------|------------------|----------------|-------------------|
| 1       | National Highland Research & Development Centre, Bumthang | FA         | Ministries                     | LC           | P2             | C2             | 18-Jul-22        | 29-Jul-22      | 07-Sep-22         |
| 2       | Dzongkhag Administration, Bumthang including four Geogs   | FA         | Dzongkhags, Dungkhags & Gewogs | LC           | P1             | A3+            | 08-Aug-22        | 23-Sep-22      | 17-Nov-22         |
| 3       | Dzongkhag Court, Bumthang                                 | FA         | Autonomous Agencies            | LC           | P2             | C1             | 03-Oct-22        | 07-Oct-22      | 07-Nov-22         |
| 4       | Phrumsengla National Park, Ura, Bumthang                  | FA         | Ministries                     | LC           | P2             | B2             | 17-Oct-22        | 28-Oct-22      | 07-Dec-22         |
| 5       | Dzongkhag Administration, Trongsa including five geogs    | FA         | Dzongkhags, Dungkhags & Gewogs | LC           | P1             | A3+            | 07-Nov-22        | 31-Dec-22      | 24-Feb-23         |
| 6       | Regional Office, Department of Roads, Tingtibi, Zhemgang  | FA         | Ministries                     | LC           | P1             | A2             | 06-Mar-23        | 24-Mar-23      | 13-May-23         |
| 7       | Jigme Singye Wangchuck National Park, Tshangkha, Trongsa  | FA         | Ministries                     | LC           | P2             | B2             | 03-Apr-23        | 14-Apr-23      | 15-May-23         |
| 8       | Royal Bhutan Police, Division VII, Trongsa                | FA         | Ministries                     | LC           | P2             | C1             | 17-Apr-23        | 21-Apr-23      | 24-Apr-23         |

|    |   |    |                     |        |    |    |           |           |           |
|----|---|----|---------------------|--------|----|----|-----------|-----------|-----------|
| 9  | Electricity Services Division, Bhutan Power Corporation Limited, Zhemgang   | CA | Corporations        | Others | P2 | C2 | 24-Apr-23 | 28-Apr-23 | 02-Jun-23 |
| 10 | Dzongkhag Court, Trongsa  | FA | Autonomous Agencies | LC     | P2 | C1 | 08-May-23 | 12-May-23 | 16-Jun-23 |
| 11 | Regional Office of Economic Affairs, Trongsa  | FA | Ministries          | LC     | P2 | C3 | 15-May-23 | 19-May-23 | 23-Jun-23 |
| 12 | Regional Revenue & Customs Office, Mongar   | FA | Ministries          | LC     | P1 | B3 | 29-May-23 | 09-Jun-23 | 30-Jun-23 |
| 13 | Regional Road Safety and Transport Authority, Mongar including base office at Tashigang, Lhuentse and Trashiyangtse | FA | Ministries          | LC     | P2 | B3 | 12-Jun-23 | 23-Jun-23 | 30-Jun-23 |

**OFFICE OF THE ASSISTANT AUDITOR GENERAL (OAG), PHUNTSHOLING**

**Team I**

**Team Leader: Kinley Tshering, DCA**

**Team Member: Sonam Tshering, AAO, Gelay Jamtsho, Auditor II**

| Sl. No. | Name of Agency   | Audit Type | Agency Type                    | Account Type | Audit Priority | Audit Category | Audit Start Date | Audit End Date | Report Issue Date |
|---------|--|------------|--------------------------------|--------------|----------------|----------------|------------------|----------------|-------------------|
| 1       | Gaeddu College of Business Studies   | FA         | Autonomous Agencies            | LC           | P2             | B3             | 18-Jul-22        | 05-Aug-22      | 05-Sep-22         |
| 2       | Dzongkhag Administration, Samtse including 15 Goegs, Dungkhags Administration, Tashichhoeling & Dophuchen            | FA         | Dzongkhags, Dungkhags & Gewogs | LC           | P1             | A1+            | 06-Aug-22        | 21-Oct-22      | 21-Nov-22         |
| 3       | SASEC Transport, Trade Facilitation and Logistics Project (Loan). Implemented by Thromde, Phuntsholing. ADB funded   | FA         | Thromdes                       | PLC          | P1             | C1             | 24-Oct-22        | 31-Oct-22      | 30-Nov-22         |
| 4       | SASEC Road Connectivity Project (Grant). Implemented by DoR, Phuntsholing. ADB funded                                | FA         | Ministries                     | PLC          | P1             | C1             | 02-Nov-22        | 09-Nov-22      | 09-Dec-22         |
| 5       | SASEC Transport, Trade Facilitation and Logistics Project (Grant 0400). Implemented by DoR, Phuntsholing. ADB funded | FA         | Ministries                     | PLC          | P1             | C1             | 10-Nov-22        | 22-Nov-22      | 22-Dec-22         |
| 6       | SASEC Road Connectivity Project (Loan). Implemented by Thromde, Phuntsholing. ADB funded                             | FA         | Thromdes                       | PLC          | P1             | C1             | 23-Nov-22        | 01-Dec-22      | 31-Dec-22         |
| 7       | Chhukha Hydro Power Plant  | CA         | Corporations                   | Others       | P1             | A3             | 01-Feb-23        | 27-Feb-23      | 27-Mar-23         |
| 8       | Regional Office, Department of Roads, Phuntsholing   | FA         | Ministries                     | LC           | P1             | A2             | 28-Feb-23        | 27-Mar-23      | 27-Apr-23         |
| 9       | Reinforcement of bridges along Samtse-Tashicholing road and improvement of Jamtsholing road. GoI PTA (FIC 5415)      | FA         | Ministries                     | PLC          | P1             | C1             | 23-Mar-23        | 31-May-23      | 30-Jun-23         |

|    |   |    |                     |        |    |    |           |           |           |
|----|---|----|---------------------|--------|----|----|-----------|-----------|-----------|
| 10 | Jigme Khesar Strict Nature Reserve, Haa, DoFPS, MoAF  | FA | Ministries          | LC     | P2 | B3 | 28-Mar-23 | 12-Apr-23 | 12-May-23 |
| 11 | Royal Bhutan Police, Division III, Phuentsholing  | FA | Ministries          | LC     | P2 | C1 | 13-Apr-23 | 21-Apr-23 |           |
| 12 | Divisional Forest Office, Samtse including Range Offices at Samtse, Dophuchen & Tashichholing | FA | Ministries          | LC     | P2 | B2 | 20-Apr-23 | 04-May-23 | 04-Jun-23 |
| 13 | Army Welfare Project, Distillery including Bonded Ware House and Card Board Factory, Samtse   | CA | Corporations        | Others | P1 | A2 | 24-Apr-23 | 22-May-23 | 22-Jun-23 |
| 14 | Regional Office of Economic Affairs, Phuentsholing  | FA | Ministries          | LC     | P2 | C1 | 01-May-23 | 12-Jun-23 | 30-Jun-23 |
| 15 | Bhutan Ferro Alloys Limited, Phuentsholing  | CA | Corporations        | Others | P2 | A1 | 05-May-23 | 02-Jun-23 | 30-Jun-23 |
| 16 | Dungkhag Court, Sombaykha, Haa  | FA | Autonomous Agencies | LC     | P2 | C1 | 05-Jun-23 | 09-Jun-23 | 30-Jun-23 |
| 17 | Dzongkhag Court, Haa  | FA | Autonomous Agencies | LC     | P2 | C1 | 13-Jun-23 | 22-Jun-23 | 30-Jun-23 |

## Team II

**Team Leader: Sonam Tshering, AAO**

**Team Member: Tenzin Jamtsho, AAO**

| Sl. No. | Name of Agency   | Audit Type | Agency Type                    | Account Type | Audit Priority | Audit Category | Audit Start Date | Audit End Date | Report Issue Date |
|---------|--|------------|--------------------------------|--------------|----------------|----------------|------------------|----------------|-------------------|
| 1       | Dzongkhag Administration, Haa including six Geogs & Dungkhag Administration, Sangbaykha                | FA         | Dzongkhags, Dungkhags & Gewogs | LC           | P1             | A2+            | 11-Jul-22        | 03-Sep-22      | 05-Oct-22         |
| 2       | National Centre for Reverine & Lake Fisheries, Haa, DoL, MoAF  | FA         | Ministries                     | LC           | P2             | C1             | 26-Aug-22        | 06-Sep-22      | 06-Oct-22         |
| 3       | Tala Hydro Power Plant   | CA         | Corporations                   | Others       | P1             | A3             | 22-Sep-22        | 19-Oct-22      | 18-Nov-22         |
| 4       | Regional Revenue & Customs Office (RRCO), Phuentsholing  | FA         | Ministries                     | LC           | P2             | A1             | 21-Oct-22        | 25-Nov-22      | 26-Dec-22         |
| 5       | Regional Revenue & Customs Office, Samtse including checkpoints at Samtse, Gomtu, Bindu, and Jitti     | FA         | Ministries                     | LC           | P2             | B1             | 28-Nov-22        | 16-Dec-22      | 16-Jan-23         |
| 6       | Dzongkhag Court, Samtse  | FA         | Autonomous Agencies            | LC           | P2             | C1             | 19-Dec-22        | 28-Dec-22      | 28-Jan-23         |
| 7       | Regional Livestock Development Centre, Tsimasham, Chhukha including Veterinary Hospital, Phuentsholing | FA         | Ministries                     | LC           | P2             | B3             | 01-Feb-23        | 13-Feb-23      | 15-Mar-23         |
| 8       | National Jersey Breeding Centre, Samtse  | FA         | Ministries                     | LC           | P2             | C2             | 15-Feb-23        | 28-Feb-23      | 30-Mar-23         |
| 9       | Regional Central Stores, MoWHS, Phuentsholing  | FA         | Ministries                     | LC           | P2             | C2             | 17-Feb-23        | 21-Apr-23      | 21-May-23         |

|    |   |    |                     |        |    |    |           |           |           |
|----|---|----|---------------------|--------|----|----|-----------|-----------|-----------|
| 10 | Army Welfare Project, Head Office including Bonded Ware House, Thimphu  | CA | Corporations        | Others | P1 | A2 | 02-Mar-23 | 29-Mar-23 | 30-Apr-23 |
| 11 | Samtse College of Education   | FA | Autonomous Agencies | LC     | P2 | B3 | 30-Mar-23 | 13-Apr-23 | 13-May-23 |
| 12 | Royal Bhutan Police, Division IV, Samtse  | FA | Ministries          | LC     | P2 | C1 | 24-Apr-23 | 05-May-23 | 11-May-23 |
| 13 | Explosive Management Division: Expenditure Management (RBP), Phuentsholing  | FA | Ministries          | LC     | P1 | C1 | 08-May-23 | 16-May-23 | 15-Jun-23 |
| 14 | Material Management Division, DGPC, Phuentsholing   | CA | Corporations        | Others | P2 | B1 | 17-May-23 | 29-May-23 | 28-Jun-23 |
| 15 | Natural Resource Development Corporation Limited, Regional Office, Phuentsholing including offices at Gedu & Samtse | CA | Corporations        | Others | P2 | B3 | 30-May-23 | 09-Jun-23 | 30-Jun-23 |
| 16 | Resurfacing of Samtse-Tashicholing-Tendruk road (73kms). GoI PTA (FIC 5178)   | FA | Ministries          | PLC    | P1 | C2 | 12-Jun-23 | 19-Jun-23 | 30-Jun-23 |
| 17 | Medical Stores and Distribution Division, Phuentsholing   | FA | Ministries          | LC     | P2 | B3 | 20-Jun-23 | 23-Jun-23 | 30-Jun-23 |

### Team III

**Team Leader: Nidup Gyeltshen, SAO**

**Team Member: Chimi Tshering, AAO & Kuch Kumari Subba, Auditor I**

| Sl. No. | Name of Agency  | Audit Type | Agency Type                    | Account Type | Audit Priority | Audit Category | Audit Start Date | Audit End Date | Report Issue Date |
|---------|---|------------|--------------------------------|--------------|----------------|----------------|------------------|----------------|-------------------|
| 1       | Food Corporation of Bhutan Limited, Phuentsholing including Regional Offices, Thimphu, Gelephu & Samdrupjongkhar; Bulk P/Ling, S/Jongkhar & Gelephu; and all Depots | CA         | Corporations                   | Others       | P1             | A1+            | 11-Jul-22        | 09-Sep-22      | 09-Oct-22         |
| 2       | Dzongkhag Administration, Chhukha including 11 Geogs & Dungkhag Administration, Phuentsholing   | FA         | Dzongkhags, Dungkhags & Gewogs | LC           | P1             | A1+            | 13-Sep-22        | 06-Jan-23      | 05-Feb-23         |
| 3       | Dungkhag Court, tashichhoeling  | FA         | Autonomous Agencies            | LC           | P2             | C1             | 09-Feb-23        | 16-Feb-23      | 18-Mar-23         |
| 4       | Dungkhag Court, Dophuchen   | FA         | Autonomous Agencies            | LC           | P2             | C1             | 20-Feb-23        | 03-Mar-23      | 02-Apr-23         |
| 5       | Calf Rearing Centre, Wangkha, Chhukha   | FA         | Ministries                     | LC           | P2             | B3             | 06-Mar-23        | 14-Mar-23      | 13-Apr-23         |
| 6       | Special Reserve Police Force (SRPF), Royal Bhutan Police, Tashi Gatshel, Chhukha  | FA         | Ministries                     | LC           | P2             | C1             | 16-Mar-23        | 24-Mar-23      | 28-Apr-23         |
| 7       | Penden Cement Authority Limited including Depot, Phuentsholing  | CA         | Corporations                   | Others       | P1             | A2             | 27-Mar-23        | 28-Apr-23      | 28-May-23         |

|   |   |    |            |    |    |     |           |           |           |
|---|---|----|------------|----|----|-----|-----------|-----------|-----------|
| 8 | Regional Road Safety Transport Authority, Phuentsholing including Base Offices in Phuentsholing, Gedu, Tsimasham and Samtse | FA | Ministries | LC | P2 | C1  | 01-May-23 | 12-May-23 | 11-Jun-23 |
| 9 | Thromde , Phuentsholing including CD account, Revenue & Education Subsidy   | FA | Thromdes   | LC | P1 | A3+ | 15-May-23 | 23-Jun-23 | 30-Jun-23 |

**OFFICE OF THE ASSISTANT AUDITOR GENERAL (OAAG), SAMDRUPJONGKHAR**

**Team I**

**Team Leader:Lungay Wangdi, SAO**

**Team Member:Ugyen Tshering, AAO, Karma Sangye, Sr. Auditor II & Rinzin Norbu, Auditor II**

| Sl. No. | Name of Agency   | Audit Type | Agency Type                     | Account Type | Audit Priority | Audit Category | Audit Start Date | Audit End Date | Report Issue Date |
|---------|--|------------|---------------------------------|--------------|----------------|----------------|------------------|----------------|-------------------|
| 1       | Dzongkhag Administration, Trashigang including 16 Geogs and three Dungkhangs (Sakteng, Thrimshing & Wamrong)   | FA         | Dzongkhags, Dungkhangs & Gewogs | LC           | P1             | A1+            | 18-Jul-22        | 24-Oct-22      | 08-Dec-22         |
| 2       | Regional Office, Department of Roads, Samdrupjongkhar  | FA         | Ministries                      | LC           | P1             | B3             | 07-Nov-22        | 22-Nov-22      | 22-Dec-22         |
| 3       | Bumdeling Wildlife Sanctuary, Trashiyangtse  | FA         | Ministries                      | LC           | P2             | C2             | 28-Nov-22        | 02-Dec-22      | 02-Jan-23         |
| 4       | Dzongkhag Court, Samdrupjongkhar   | FA         | Autonomous Agencies             | LC           | P2             | C2             | 09-Dec-22        | 20-Mar-23      | 20-Jan-23         |
| 5       | Dungkhang Court, Wamrong   | FA         | Autonomous Agencies             | LC           | P2             | C3             | 20-Dec-22        | 27-Dec-22      | 27-Jan-23         |
| 6       | Electricity Services Division, Bhutan Power Corporation Limited, Samdrup Jongkha including Sub-station and Maintenance Division, Deothang and Distribution and Construction, BPC, Deothang | CA         | Corporations                    | Others       | P2             | B3             | 06-Feb-23        | 10-Apr-23      | 10-May-23         |
| 7       | Divisional Forest Office, Pemagatshel  | FA         | Ministries                      | LC           | P2             | C2             | 13-Apr-23        | 21-Apr-23      | 21-May-23         |
| 8       | Dungsam Polymer Limited, Nanglam   | CA         | Corporations                    | Others       | P2             | C1             | 24-Apr-23        | 09-May-23      | 09-Jun-23         |
| 9       | Regional Revenue and Customs Office, Samdrupjongkhar   | FA         | Ministries                      | LC           | P2             | B2             | 11-May-23        | 05-Jun-23      | 30-Jun-23         |
| 10      | Dungkhang Court, Samdrupcholing  | FA         | Autonomous Agencies             | LC           | P2             | C3             | 07-Jun-23        | 09-Jun-23      | 30-Jun-23         |
| 11      | Dungkhang Court, Nanglam   | FA         | Autonomous Agencies             | LC           | P2             | C2             | 14-Jun-23        | 16-Jun-23      | 30-Jun-23         |

**Team II**

**Team Leader:Phuntsho Choden, SAO**

**Team Member:Pema Jamtsho Tamang, Sr. Auditor III & Tashi Chophel, Auditor I**

| Sl. No. | Name of Agency | Audit Type | Agency Type | Account Type | Audit Priority | Audit Category | Audit Start Date | Audit End Date | Report Issue Date |
|---------|----------------|------------|-------------|--------------|----------------|----------------|------------------|----------------|-------------------|
|---------|----------------|------------|-------------|--------------|----------------|----------------|------------------|----------------|-------------------|

|    |  |    |                                |        |    |     |           |           |           |
|----|--|----|--------------------------------|--------|----|-----|-----------|-----------|-----------|
| 1  | Dzongkhag Administration, Trashiyangtse including 8 Geogs  | FA | Dzongkhags, Dungkhags & Gewogs | LC     | P1 | A2+ | 13-Jul-22 | 26-Sep-22 | 07-Nov-22 |
| 2  | Technical Training Institute, Rangjung   | FA | Ministries                     | CD     | P2 | C1  | 03-Oct-22 | 07-Oct-22 | 26-Nov-22 |
| 3  | Sherubtse College, Kanglung  | FA | Autonomous Agencies            | CD     | P2 | B1  | 10-Oct-22 | 31-Oct-22 | 31-Dec-22 |
| 4  | Regional Veterinary Laboratory Centre, Khangma   | FA | Ministries                     | LC     | P2 | C1  | 31-Oct-22 | 11-Nov-22 | 15-Jan-23 |
| 5  | Regional Immigration Office, Samdrupjongkhar   | FA | Ministries                     | LC     | P2 | B2  | 21-Nov-22 | 02-Dec-22 | 03-Feb-23 |
| 6  | Regional Office, Road Safety and Transport Authority, S/Jongkhar including Nganglam and Pemagatshel Base Offices | FA | Ministries                     | LC     | P2 | B3  | 12-Dec-22 | 30-Dec-22 | 31-Jan-23 |
| 7  | Dzongkhag Court, Pemagatshel   | FA | Autonomous Agencies            | LC     | P2 | C2  | 13-Feb-23 | 24-Feb-23 | 24-Mar-23 |
| 8  | Regional Nublang Breeding Center, Tashiyangphu, Wamrong  | FA | Ministries                     | LC     | P2 | C3  | 28-Feb-23 | 07-Mar-23 | 07-Apr-23 |
| 9  | Dungkhag Court, Thrimshing   | FA | Autonomous Agencies            | LC     | P2 | C3  | 10-Mar-23 | 16-Mar-23 | 17-Apr-23 |
| 10 | Royal Bhutan Police, Division IX Trashigang  | FA | Ministries                     | LC     | P2 | C1  | 27-Mar-23 | 12-Apr-23 | 09-Apr-23 |
| 11 | Dungsam Cement Corporation Limited, Nganglam   | CA | Corporations                   | Others | P1 | A1  | 17-Apr-23 | 25-May-23 | 30-Jun-23 |

### Team III

**Team Leader: Namgay Tenzin, AO**

**Team Member: Jigme Thinley, Sr. Auditor II & Pema Yangchen, Auditor II**

| Sl. No. | Name of Agency   | Audit Type | Agency Type                    | Account Type | Audit Priority | Audit Category | Audit Start Date | Audit End Date | Report Issue Date |
|---------|--|------------|--------------------------------|--------------|----------------|----------------|------------------|----------------|-------------------|
| 1       | Dzongkhag Administration, Samdrupjongkhar including 11 Geogs and two Dungkhags (Jomotsangkha & Samdrupcholing) | FA         | Dzongkhags, Dungkhags & Gewogs | LC           | P1             | A1+            | 18-Jul-22        | 19-Oct-22      | 03-Dec-22         |
| 2       | Sakteng Wildlife Sanctuary, Phongmey   | FA         | Ministries                     | LC           | P2             | C2             | 16-Nov-22        | 24-Nov-22      | 24-Dec-22         |
| 3       | Dzongkhag Court, Trashigang  | FA         | Autonomous Agencies            | LC           | P2             | C2             | 28-Nov-22        | 06-Dec-22      | 05-Jan-23         |
| 4       | Dzongkhag Court, Trashiyangtse   | FA         | Autonomous Agencies            | LC           | P2             | C2             | 19-Dec-22        | 27-Dec-22      | 26-Jan-23         |
| 5       | National Institute of Zorigchusum, Trashiyangtse   | FA         | Ministries                     | CD           | P2             | C2             | 01-Feb-23        | 11-Feb-23      | 13-Mar-23         |
| 6       | Jigme Namgyel Engineering College, Deothang  | FA         | Autonomous Agencies            | CD           | P2             | B1             | 14-Feb-23        | 17-Mar-23      | 16-Apr-23         |



|    |   |    |                     |        |    |    |           |           |           |
|----|---|----|---------------------|--------|----|----|-----------|-----------|-----------|
| 7  | Royal Bhutan Police, Division VIII, Samdrupjongkhar including Pemagatshel RBP | FA | Ministries          | LC     | P2 | C1 | 21-Mar-23 | 05-Apr-23 | 04-May-23 |
| 8  | Regional Office, Department of Roads, Trashigang                              | FA | Ministries          | LC     | P1 | B3 | 10-Apr-23 | 29-Apr-23 | 29-May-23 |
| 9  | National Handloom Corporation, Khaling  | CA | Autonomous Agencies | Others | P2 | C1 | 01-May-23 | 16-May-23 | 15-Jun-23 |
| 10 | Regional Office of Economic Affairs, Samdrupjongkhar                          | FA | Ministries          | LC     | P2 | C2 | 22-May-23 | 31-May-23 | 30-Jun-23 |
| 11 | Kouphuku International Dairy Corporation, Chenari, Trashigang                 | CA | Corporations        | Others | P2 | C1 | 01-Jun-23 | 17-Jun-23 | 17-Jul-23 |

**Team IV**

**Team Leader:Phurpa Dorji, AO**

**Team Member:Yeshey Dorji, AAO, & Sonam Chopel, Sr. Auditor II**

| Sl. No. | Name of Agency   | Audit Type | Agency Type                    | Account Type | Audit Priority | Audit Category | Audit Start Date | Audit End Date | Report Issue Date |
|---------|--|------------|--------------------------------|--------------|----------------|----------------|------------------|----------------|-------------------|
| 1       | Dzongkhag Administration, Pemagatshel including 11 Geogs and Nganglam Dungkhag | FA         | Dzongkhags, Dungkhags & Gewogs | LC           | P1             | A1+            | 25-Jul-22        | 28-Oct-22      | 12-Dec-22         |
| 2       | Regional Mithun Breeding Farm, Arong, Samdrupjongkhar                          | FA         | Ministries                     | LC           | P2             | C3             | 18-Nov-22        | 24-Nov-22      | 24-Dec-22         |
| 3       | Regional Centre for Aquaculture (Fishery), Samdrupcholing                      | FA         | Ministries                     | LC           | P2             | C3             | 28-Nov-22        | 02-Dec-22      | 02-Jan-23         |
| 4       | Divisional Forest Office, Trashigang   | FA         | Ministries                     | LC           | P2             | C2             | 08-Dec-22        | 14-Dec-22      | 14-Jan-23         |
| 5       | Thromde Office, Samdrupjongkhar including CD, Education sector & Revenue       | FA         | Thromdes                       | LC           | P1             | A1             | 01-Feb-23        | 01-Mar-23      | 01-Apr-23         |
| 6       | Dungkhag Court, Jomotsangkha   | FA         | Autonomous Agencies            | LC           | P2             | C3             | 17-Feb-23        | 24-Feb-23      | 26-Mar-23         |
| 7       | Jomotsangkha Wildlife Sanctuary, Samdrupjongkhar                               | FA         | Ministries                     | LC           | P2             | C2             | 03-Mar-23        | 11-Mar-23      | 11-Apr-23         |
| 8       | Dungkhag Court, Sakteng  | FA         | Autonomous Agencies            | LC           | P2             | C3             | 13-Mar-23        | 18-Mar-23      | 18-Apr-23         |
| 9       | Royal Bhutan Police, Division XIV, Trashiyangtse                               | FA         | Ministries                     | LC           | P2             | C1             | 21-Mar-23        | 31-Mar-23      | 05-Jun-23         |
| 10      | Kholongchhu Hydro Energy Limited, Trashiyangtse                                | CA         | Hydropowers                    | Others       | P1             | A1             | 02-Apr-23        | 31-May-23      | 30-Jun-23         |
| 11      | Divisional Forest Office, S/Jongkhar   | FA         | Ministries                     | LC           | P2             | C2             | 03-Jun-23        | 15-Jun-23      | 30-Jun-23         |

**OFFICE OF THE ASSISTANT AUDITOR GENERAL (OAAG), TSIRANG**

**Team I**

**Team Leader:Kuenzang Wangchuk, DCA**

**Team Member:Pema Zam, AAO,Kencho Lhaden, AAO & Chhimi Tenzin, Auditor II**

| Sl. No. | Name of Agency  | Audit Type | Agency Type                    | Account Type | Audit Priority | Audit Category | Audit Start Date | Audit End Date | Report Issue Date |
|---------|---|------------|--------------------------------|--------------|----------------|----------------|------------------|----------------|-------------------|
| 1       | College of Natural Resources, Lobesa, Punakha   | FA         | Autonomous Agencies            | CD           | P1             | A2             | 01-Jul-22        | 14-Jul-22      | 14-Aug-22         |
| 2       | Development of Infrastructure and Teaching at CNR, Lobesa, Punakha. GoI PTA (FIC 4738)  | FA         | Autonomous Agencies            | PLC          | P1             | C1             | 15-Jul-22        | 26-Jul-22      | 26-Aug-22         |
| 3       | The Project for Improvement of All Weather Farm Road, Guma Gewog, Punakha. Implemented by Guma Geog Administration. Funded by Government of Japan | FA         | Dzongkhags, Dungkhags & Gewogs | PLC          | P1             | C2             | 02-Aug-22        | 08-Aug-22      | 08-Sep-22         |
| 4       | Dzongkhag Administration, Punakha including 11 Geogs  | FA         | Dzongkhags, Dungkhags & Gewogs | LC           | P1             | A1+            | 10-Aug-22        | 22-Oct-22      | 22-Dec-22         |
| 5       | Agriculture Research Development Centre, Bajothang, Wangdue Phodrang  | FA         | Ministries                     | LC           | P2             | C1             | 02-Nov-22        | 14-Nov-22      | 15-Dec-22         |
| 6       | Regional Livestock Development Centre, Wangdue Phodrang   | FA         | Ministries                     | LC           | P2             | C2             | 16-Nov-22        | 22-Nov-22      | 23-Dec-22         |
| 7       | Central Regional Referral Hospital, Gelephu   | FA         | Ministries                     | LC           | P2             | B2             | 06-Dec-22        | 30-Dec-22      | 30-Jan-23         |
| 8       | ORIO Project, Dagapela under Department of Roads, Sarpang   | FA         | Ministries                     | PLC          | P1             | C3             | 13-Feb-23        | 16-Mar-23      | 28-Apr-23         |
| 9       | Royal Bhutan Police, Division VI, Tsirang   | FA         | Ministries                     | LC           | P2             | C1             | 20-Mar-23        | 28-Mar-23      | 31-Mar-23         |
| 10      | Royal Bhutan Police, Division V, Sarpang  | FA         | Ministries                     | LC           | P2             | C1             | 29-Mar-23        | 06-Apr-23      | 14-Apr-23         |
| 11      | Police Training Institute, Royal Bhutan Police, Jigmeling, Sarpang  | FA         | Ministries                     | LC           | P1             | C1             | 10-Apr-23        | 18-Apr-23      | 24-Apr-23         |
| 12      | Agriculture Research Development Centre, Samtenling, Sarpang  | FA         | Ministries                     | LC           | P1             | C1             | 19-Apr-23        | 27-Apr-23      | 26-May-23         |
| 13      | National Piggery Development Centre, Gelephu  | FA         | Ministries                     | LC           | P2             | C2             | 01-May-23        | 08-May-23      | 07-Jun-23         |
| 14      | National Research & Development Centre for Aquaculture, Gelephu   | FA         | Ministries                     | LC           | P2             | C2             | 09-May-23        | 15-May-23      | 15-Jun-23         |

## Team II

**Team Leader:Deeba Raj Chhetri, Sr. Auditor I**

**Team Member:Tenzin Phuntsho, Auditor I**

| Sl. No. | Name of Agency   | Audit Type | Agency Type                    | Account Type | Audit Priority | Audit Category | Audit Start Date | Audit End Date | Report Issue Date |
|---------|--|------------|--------------------------------|--------------|----------------|----------------|------------------|----------------|-------------------|
| 1       | Dzongkhag Administration, Dagana including 14 Geogs & Lhamoizingkha Dungkhag | FA         | Dzongkhags, Dungkhags & Gewogs | LC           | P1             | A1+            | 11-Jul-22        | 28-Oct-22      | 16-Jan-23         |

|    |  |    |                     |        |    |    |           |           |           |
|----|--|----|---------------------|--------|----|----|-----------|-----------|-----------|
| 2  | Vanishing Treasure - Climate Resilient Mountain Ecosystems for Resilient Livelihoods and Mountain Flagship Species (Royal Bengal Tiger) funded by VT-UNEP Project, Bhutan Tiger Centre, Gelephu, Sarpang | FA | Ministries          | PLC    | P1 | C2 | 01-Aug-22 | 11-Aug-22 | 11-Sep-22 |
| 3  | Construction of Ossey Bypass, DoR, Sarpang. GoI PTA [FIC 4703]   | FA | Ministries          | PLC    | P1 | C2 | 07-Nov-22 | 17-Nov-22 | 29-Dec-22 |
| 4  | Improvement of Sunkosh - Dagapela Highway (45.5 KM). GoI PTA [FIC 5176]  | FA | Ministries          | PLC    | P1 | C2 | 18-Nov-22 | 28-Nov-22 | 29-Dec-22 |
| 5  | Regional Office, Department of Roads, Sarpang  | FA | Ministries          | LC     | P1 | A2 | 29-Nov-22 | 06-Jan-23 | 06-Feb-23 |
| 6  | Phibsoo Wildlife Sanctuary, Singye, Sarpang  | FA | Ministries          | LC     | P1 | C2 | 08-Feb-23 | 17-Feb-23 | 20-Mar-23 |
| 7  | Divisional Forest Office, Sarpang including Ensuring Tiger Protection beyond Protected Areas funded by WWF Bhutan  | FA | Ministries          | LC     | P2 | B2 | 20-Feb-23 | 17-Mar-23 | 17-Apr-23 |
| 8  | Tackling poaching & illegal wildlife trade. Implemented by Divisional Forest Office, Sarpang. Funded by WWF [FIC 4705]   | FA | Ministries          | PLC    | P1 | C2 | 20-Mar-23 | 28-Mar-23 | 27-Apr-23 |
| 9  | Royal Manas National Park, Gelephu   | FA | Ministries          | LC     | P1 | B1 | 30-Mar-23 | 27-Apr-23 | 29-May-23 |
| 10 | Electricity Services Division, Bhutan Power Corporation Limited including 400 KV Project, Tsirang  | CA | Corporations        | Others | P2 | C1 | 01-May-23 | 12-May-23 | 12-Jun-23 |
| 11 | Dzongkhag Court, Dagana  | FA | Autonomous Agencies | LC     | P2 | C2 | 15-May-23 | 23-May-23 | 22-Jun-23 |
| 12 | Dungkhag Court, Lhamoizingkha  | FA | Autonomous Agencies | LC     | P2 | C2 | 24-May-23 | 02-Jun-23 | 30-Jun-23 |

### Team III

**Team Leader:Gem Dorji, AO**

**Team Member:Migma Sherpa, Sr. Auditor II & Karma Tshering, Auditor II**

| Sl. No. | Name of Agency   | Audit Type | Agency Type | Account Type | Audit Priority | Audit Category | Audit Start Date | Audit End Date | Report Issue Date |
|---------|--|------------|-------------|--------------|----------------|----------------|------------------|----------------|-------------------|
| 1       | Regional Office, DoR, Lobesa, Punakha  | FA         | Ministries  | LC           | P1             | A2             | 11-Jul-22        | 17-Aug-22      | 19-Sep-22         |
| 2       | Up gradation of Bajo - Khuru SNH. GoI PTA [FIC 4718]                                     | FA         | Ministries  | PLC          | P1             | C2             | 18-Aug-22        | 26-Aug-22      | 26-Sep-22         |
| 3       | Acceleration towards achieving zero indigenous Malaria in Bhutan, Gelephu. GFATM Project | FA         | Ministries  | PLC          | P1             | C2             | 29-Aug-22        | 07-Sep-22      | 10-Oct-22         |
| 4       | Vector Borne Disease Control Program, Gelephu, Sarpang. GoI PTA (FIC 4723)               | FA         | Ministries  | PLC          | P1             | C3             | 08-Sep-22        | 09-Sep-22      | 10-Oct-22         |

|    |  |    |                                |        |    |     |           |           |           |
|----|--|----|--------------------------------|--------|----|-----|-----------|-----------|-----------|
| 5  | Dzongkhag Administration, Sarpang including 12 Geogs & Umling Dungkhag   | FA | Dzongkhags, Dungkhags & Gewogs | LC     | P1 | A1+ | 12-Sep-22 | 30-Dec-22 | 13-Feb-23 |
| 6  | Vector Borne Disease Control Programme, Gelephu  | FA | Ministries                     | LC     | P1 | B3  | 06-Feb-23 | 16-Feb-23 | 30-Mar-23 |
| 7  | Regional Office, Road Safety & Transport Authority, Gelephu including Base Offices in Bumthang, Dagana, Sarpang, Trongsa, Tsirang and Zhemgang | FA | Ministries                     | LC     | P2 | B2  | 27-Feb-23 | 14-Mar-23 | 14-Apr-23 |
| 8  | Dagachu Hydro Power Corporation, Dagapela, Dagana  | CA | Corporations                   | Others | P2 | B3  | 16-Mar-23 | 28-Mar-23 | 28-Apr-23 |
| 9  | Divisional Forest Office, Dagapela, Dagana   | FA | Ministries                     | LC     | P2 | B2  | 29-Mar-23 | 13-Apr-23 | 15-May-23 |
| 10 | Electricity Services Division, Bhutan Power Corporation Limited, Punakha   | CA | Corporations                   | Others | P2 | C1  | 17-Apr-23 | 25-Apr-23 | 25-May-23 |
| 11 | Electricity Services Division, Bhutan Power Corporation Limited, Wangdue Phodrang  | CA | Corporations                   | Others | P2 | C1  | 26-Apr-23 | 05-May-23 | 05-Jun-23 |
| 12 | Dzongkhag Court, Sarpang   | FA | Autonomous Agencies            | LC     | P2 | C2  | 08-May-23 | 12-May-23 | 12-Jun-23 |
| 13 | Dungkhag Court, Gelephu  | FA | Autonomous Agencies            | LC     | P2 | C2  | 16-May-23 | 20-May-23 | 20-Jun-23 |

**Team IV**

**Team Leader: Bikash Rai, AO**

**Team Member: Nima Choden, AAO & Chogyal, Sr. Auditor III**

| Sl. No. | Name of Agency   | Audit Type | Agency Type                    | Account Type | Audit Priority | Audit Category | Audit Start Date | Audit End Date | Report Issue Date |
|---------|--|------------|--------------------------------|--------------|----------------|----------------|------------------|----------------|-------------------|
| 1       | Dzongkhag Administration, Tsirang including 12 Geogs                             | FA         | Dzongkhags, Dungkhags & Gewogs | LC           | P1             | A1+            | 11-Jul-22        | 19-Oct-22      | 04-Dec-22         |
| 2       | Divisional Forest Office, Lobesa, Punakha  | FA         | Ministries                     | LC           | P2             | C1             | 16-Jan-23        | 10-Feb-23      | 13-Mar-23         |
| 3       | Gelephu Thromde LC, CD Accounts and Revenue, Sarpang                             | FA         | Thromdes                       | LC           | P1             | A1             | 06-Feb-23        | 09-Mar-23      | 10-Apr-23         |
| 4       | Technical Training Institute, Khuruthang, Punakha                                | FA         | Ministries                     | LC           | P2             | C1             | 13-Feb-23        | 01-Mar-23      | 01-Apr-23         |
| 5       | Dzong Reconstruction Project, Wangdue Phodrang                                   | FA         | Ministries                     | PLC          | P1             | A3             | 13-Mar-23        | 31-Mar-23      | 02-May-23         |
| 6       | Electricity Service Division, Bhutan Power Corporation Limited, Gelephu, Sarpang | CA         | Corporations                   | Others       | P2             | C1             | 03-Apr-23        | 11-Apr-23      | 12-May-23         |
| 7       | National Poultry Development Centre, Gakidling, Sarpang                          | FA         | Ministries                     | LC           | P2             | B3             | 07-Apr-23        | 25-Apr-23      | 26-May-23         |

|    |   |    |                     |    |    |    |           |           |           |
|----|---|----|---------------------|----|----|----|-----------|-----------|-----------|
| 8  | Transmission Maintenance Division, Bhutan Power Corporation Limited, Gelephu, Sarpang | FA | Corporations        | LC | P2 | C1 | 12-Apr-23 | 20-Apr-23 | 21-May-23 |
| 9  | Dzongkhag Court, Tsirang  | FA | Autonomous Agencies | LC | P2 | C2 | 24-Apr-23 | 28-Apr-23 | 29-May-23 |
| 10 | Dzongkhag Court, Punakha  | FA | Autonomous Agencies | LC | P2 | C2 | 01-May-23 | 08-May-23 | 08-Jun-23 |

**Team V**

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

**Team Member: Namgay Lhendup, DCLDO & Rinzin Choda, Sr. Auditor II**

| Sl. No. | Name of Agency  | Audit Type | Agency Type                    | Account Type | Audit Priority | Audit Category | Audit Start Date | Audit End Date | Report Issue Date |
|---------|---|------------|--------------------------------|--------------|----------------|----------------|------------------|----------------|-------------------|
| 1       | Dzongkhag Administration, Wangdue Phodrang including 15 Geogs | FA         | Dzongkhags, Dungkhags & Gewogs | LC           | P1             | A1+            | 11-Jul-22        | 14-Oct-22      | 29-Nov-22         |
| 2       | Technical Training Institute, Samthang, Wangdue Phodrang      | FA         | Ministries                     | LC           | P2             | C1             | 17-Oct-22        | 28-Oct-22      | 28-Nov-22         |
| 3       | Regional Revenue & Customs Office, Gelephu                    | FA         | Ministries                     | LC           | P1             | A3             | 31-Oct-22        | 05-Dec-22      | 05-Jan-23         |
| 4       | Regional Immigration Office, Gelephu                          | FA         | Ministries                     | LC           | P2             | B3             | 08-Dec-22        | 06-Jan-23      | 06-Feb-23         |
| 5       | Sarpang Dzong Construction Project. GoI PTA (FIC 2966)        | FA         | Dzongkhags, Dungkhags & Gewogs | PLC          | P1             | A1             | 24-Feb-23        | 17-Mar-23      | 17-Apr-23         |
| 6       | Jigme Wangchuk Power Training Institute, Dekiling, Sarpang    | FA         | Ministries                     | LC           | P2             | C1             | 20-Mar-23        | 28-Mar-23      | 28-Apr-23         |
| 7       | Electricity Services Division, BPC, Dagapela, Dagana          | CA         | Corporations                   | Others       | P2             | C1             | 29-Mar-23        | 06-Apr-23      | 07-May-23         |
| 8       | Royal Bhutan Police, Division II, Punakha                     | FA         | Ministries                     | LC           | P2             | C1             | 10-Apr-23        | 18-Apr-23      | 10-Apr-23         |
| 9       | Royal Bhutan Police, Division XII, Wangdue Phodrang           | FA         | Ministries                     | LC           | P2             | C1             | 19-Apr-23        | 27-Apr-23      | 29-Apr-23         |
| 10      | Divisional Forest Office, Tsirang                             | FA         | Ministries                     | LC           | P2             | B2             | 01-May-23        | 16-May-23      | 16-Jun-23         |
| 11      | Dzongkhag Court, Wangdue Phodrang                             | FA         | Autonomous Agencies            | LC           | P2             | C2             | 17-May-23        | 24-May-23      | 24-Jun-23         |

**PEFORMANCE AUDIT DIVISION**

**Team I:**

**Team Leader: Jigme Dema**

**Team Members: Sanga Rinzin, Rinchen Gyeltshen & Yan Kumar Bhujel**

| Sl. No. | Name of Audit | Start Date | End Date | Report Issue Date |
|---------|---------------|------------|----------|-------------------|
|---------|---------------|------------|----------|-------------------|

|   |   |                   |                 |                          |
|---|---|-------------------|-----------------|--------------------------|
| 1   | Review of past audits of Thimphu Thromde  | 03-Jan-22         | 30-Jun-22       | 11-Nov-22                |
| <b>Team II:</b>   |   |                   |                 |                          |
| <b>Team Leader: Sangay Thinley</b>  |   |                   |                 |                          |
| <b>Tream Members: Yan Kumar Bhujel &amp; Dophu Tshering(TM)</b>           |   |                   |                 |                          |
| <b>Sl. No.</b>  | <b>Name of Audit</b>  | <b>Start Date</b> | <b>End Date</b> | <b>Report Issue Date</b> |
| 2   | Auditing Implementation of SDG – Equitable Quality Education (related to SDG 4.5) | 13-May-22         | 23-Sep-22       | 23-Dec-22                |
| <b>Team III:</b>  |   |                   |                 |                          |
| <b>Sl. No.</b>  | <b>Name of Audit</b>  | <b>Start Date</b> | <b>End Date</b> | <b>Report Issue Date</b> |
| 3   | PA on land administration services  | 19-Oct-22         | 17-Feb-23       | 16-Jun-23                |
| <b>Team IV:</b>   |   |                   |                 |                          |
| <b>Sl. No.</b>  | <b>Name of Audit</b>  | <b>Start Date</b> | <b>End Date</b> | <b>Report Issue Date</b> |
| 5   | PA on Government Revenue Management   | 14-Mar-23         | 17-Jul-23       | 30-Oct-23                |
| <b>THEMATIC AUDIT DIVISION</b>  |   |                   |                 |                          |
| <b>Team I:</b>  |   |                   |                 |                          |
| <b>Team Leader: Kinley Zam</b>  |   |                   |                 |                          |
| <b>Team Members: Tandin Phuntsho, Phuntsho Choden &amp; Namgay Choden</b> |   |                   |                 |                          |
| <b>Sl. No.</b>  | <b>Name of Audit</b>  | <b>Start Date</b> | <b>End Date</b> | <b>Report Issue Date</b> |
| 1   | Preparedness of Cyber-security Threats  | 21-Mar-22         | 31-Aug-22       | 28-Feb-23                |
| 2   | Preparedness for the implementation of Digital Drukyl                             | 24-Jan-23         | 24-Apr-23       | 24-Aug-23                |
| <b>Team II:</b>   |   |                   |                 |                          |
| <b>Team Leader: Dawa Tshering</b>   |   |                   |                 |                          |
| <b>Team Members: Pema Wangdi &amp; Dhendup Tshering</b>                   |   |                   |                 |                          |
| 1   | Cooperative Audit of SDG-Strong and Resilient National Public Health System       | 01-Jun-21         | 31-Dec-21       | 09-Jan-23                |
| 2   | Performance Audit of Operations of SMCL   | 21-Mar-22         | 02-Sep-22       | 28-Feb-23                |
| 3   | Tax Administration (from Strategic Plan)  | 26-Dec-22         | 14-Apr-23       | 24-Jul-23                |