



OPERATIONAL PLAN

2021-2022

In fulfillment of the Strategic Intents of RAA

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

OP2021-2022 Drafting Team:

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"It must always be our constant endeavor to perform better, carry out tasks with greater efficiency, effectiveness and grace, and become exceptional in the world."

His Majesty The Druk Gyalpo
111th National Day, 17th December 2018, Samtse, Bhutan

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Bhutan Integrity House

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

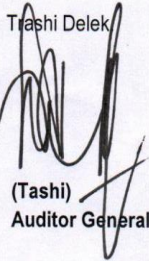


FOREWORD

With the aim of ultimately achieving the strategic goals and objectives of the strategic plan 2020-2025, it is necessary to develop and implement annual operational plans. Therefore, drawing from the implementation matrix of the Strategic Plan, an integrated and detailed Operational Plan (OP) 2021-2022 has been developed. The OP sets out prioritized activities based on its importance and is expected to contribute in the achievement of the strategic intent. The plan will facilitate RAA to systematically implement its annual plans and programs by maintaining quality, timeliness and cost efficiency. It will also serve as the key information document on the operations of RAA to both internal and external stakeholders.

The plan was prepared after series of consultations and prioritization exercises at all levels in the RAA and comprise of performance commitments for the year by all employees of RAA. The Policy and Planning Division (PPD) shall monitor and report on the overall implementation status of the plan at the strategic output and outcome level, while the concerned departments and divisions are directly responsible and accountable for the successful implementation, supervision and monitoring of the plan as per the annual performance commitments. The modality on who and how to report on the progress of annual OP implementation shall be guided by the Integrated Performance Management System.

I look forward to attain higher level of success through effective implementation of the OP.

Trashhi Delek

(Tashi)
Auditor General

*"Every individual must strive to be principled. And individuals in positions of responsibility must even strive harder."
 - His Majesty the King Jigme Khesar Namgyel Wangchuck.*

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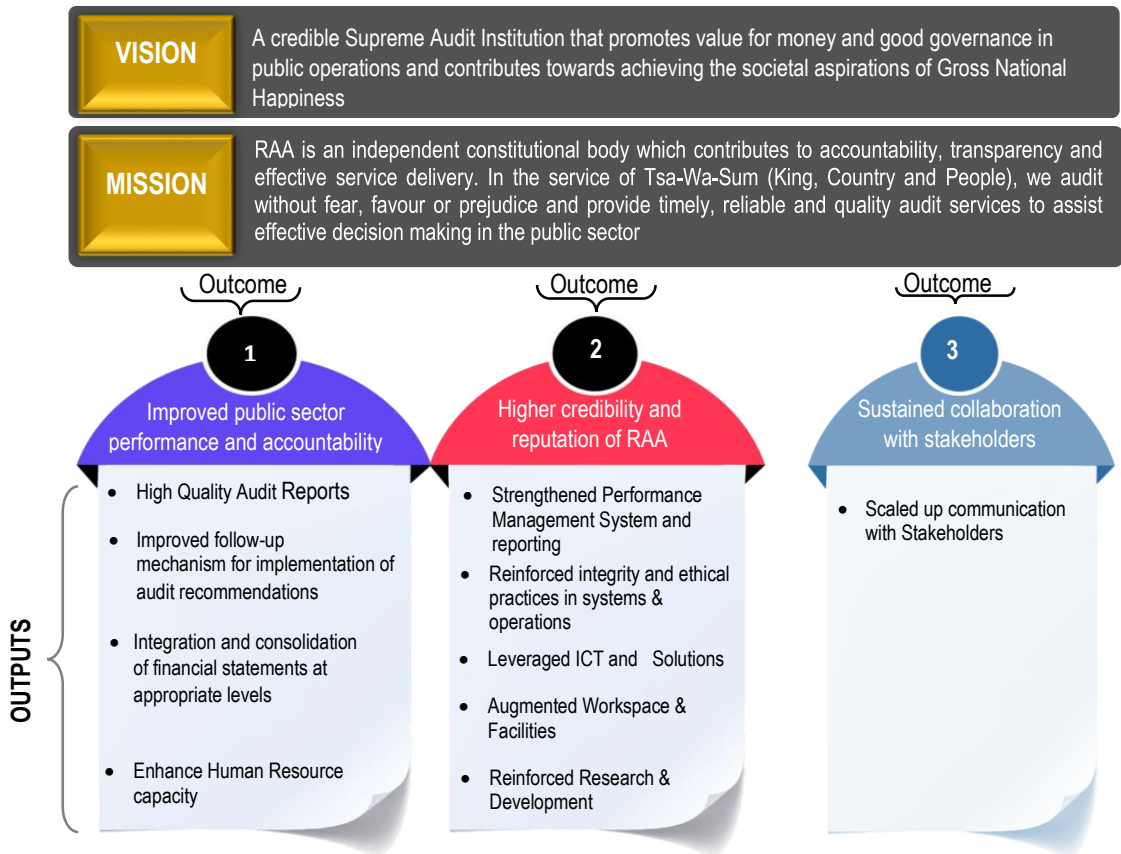


INTRODUCTION

The RAA's annual operational plans are drawn from the Implementation Matrix of the Strategic Plan (SP) 2020-2025. The Operational Plan (OP) 2021-2022 is the second annual plan. It consists of host of prioritized activities linked to the results framework of SP, with detailed timeline and responsibility delegations for implementation. Implementation of the OP is expected to contribute to achievement of strategic intents.

The OP is aligned to other important strategies such as Human Resource (HR) Strategy, Annual Audit Schedule (AAS) 2021-2022, Annual Work Plan (AWP), and integrated with Information Technology (IT) Strategy, Organizational Integrity Plan (OIP) 2020-2023 and Stakeholder Engagement Strategy (SES) 2018-2023.

Table 1: Results Framework



A total of around 42 major activities will be implemented under ten outputs. The detailed plan is OP2021-2022 Activities Matrix as **Annexure I** and AAS 2021-2022 as **Annexure II**.

1.2 Financial and Human Resource

The plan will be implemented with a total estimated budget of Nu. 244.838 million comprising Nu. 179.986 million current budget and Nu. 64.852 million capital budget. A total of 276 employees of the organization, with 149 field and 127 non-field staffs will be involved to successfully implement the plan.



IMPLEMENTATION AND REPORTING

The implementation, monitoring and reporting of plan will be conducted through integrated PMS. The OP2021-2022 will be translated to Annual Performance Compacts/Commitments of individuals, team leaders, divisions chiefs and department heads in line with the responsibilities delegated for implementation of the plan. The compacts will then be translated in the Audit Performance Evaluation Management System (APEMS) and MaX system of the RCSC. Regular monitoring and supervision of implementation and progress of activities and tasks will be carried out in APEMS, while evaluation of the achievement will be carried out in MaX system.

2.1 Monitoring Plan

Regular and continuous monitoring of progress and status of activities, sub-activities and tasks will be conducted by division heads and team leaders of task force and committees. A detailed record shall be maintained in APEMS as per the Monitoring Template -1 of PMS.

The Policy and Planning Division (PPD) will coordinate and lead overall monitoring of the plan and conduct quarterly, half yearly and annual reviews during the Quarterly Plan Meetings, Mid-Term Review meeting and Annual Audit Conference.

2.2 Reporting Plan

The divisions heads, team leaders of task forces and committees, and PPD shall report on the progress and status of the plan. The report schedule is as below:

Table 2: Reporting schedule

Report	Scope	Time due	Responsible
Quarterly Progress Report	Quarterly	2 nd week of the first month of subsequent quarter	AAGs
Annual Performance and Accountability Report	Annually	Last month of the year	PPD

2.3 Reporting Modalities

2.3.1 Quarterly Progress Report

The preparation of quarterly progress report shall be guided by following minimum procedures:

1. The AAGs and team leaders of various task force and committees shall submit status of their respective activities, sub-activities and tasks to the PPD as per the scope and schedule of report agreed in reporting plan;
2. The quarterly reports shall be prepared based on information and data maintained in the Monitoring Template -1 of PMS;
3. The quarterly progress report shall be as per the Report Template-1 of PMS; and
4. The report shall be concurred by respective Deputy Auditor General(s), the Head of Department.

2.3.2 Annual Performance and Accountability Report

The preparation of annual performance and accountability report shall be guided by following procedures;

1. The PPD shall prepare and submit annual performance and accountability report;
2. The report shall be based on the quarterly reports submitted by AAGs and team leaders of various task force and committees;
3. The annual report shall be achievement against overall OP, measuring progress and achievement of success indicators of strategic outputs and outcomes, and shall be as per the Report Template - 2 of PMS; and
4. The report shall be concurred by the Auditor General.

 ANNEXURE I: OP 2021-2022 Activities Matrix

Outcome	Output	Activity	Sub-Activity	Target Date	Quarter 1			Quarter 2			Quarter 3			Quarter 4			Responsible
					July	Aug	Sept	Oct	Nov	Dec	Jan	Feb	March	April	May	June	
Outcome1: Improved public sector performance and accountability	Output 1.1: High quality audit reports	1. Prepare Operational Plan 2022-2023	1. Obtain list of donor funded projects for annual audit	Mar-22												PPD	
			2. Review audit universe and agency categorization	Mar-22													PPD
			3. Prioritize topics for PA & CA	15 th March 2022													PAD, TAD & COAD
			4. Prepare Annual Audit Schedule (AAS) 2022-2023	15 th May 2022													Divisions & Regions
			5. Prepare Annual Work Plan 2022-2023 of non-audit Divisions	15 th May 2022													Divisions
			6. Identify Thrust Areas for FA	15 th May 2022													PPD
			7. Develop guidelines for Audit Thrust Areas	Jun-22													PPD
			8. Conduct AAGs meet and finalize Operational Plan	Jun-22													PPD
		2. Conduct audits (FA, CA & PA)	As per Annual Audit Schedule 2021-2022														All Audit Divisions
		3. Conduct Quality Assurance (QA) review of past audits	1. Review/Report as per QA review plan 2021-2022														RQAD
			2. Follow Up on QA review as per Divisional Work Plan 2021-2022														RQAD
			3.Prepare QA review plan for FY2022-2023	15 th May 2022													RQAD

			2. Preparation and submission of report	Oct-21													FUCD & Regions	
		4. Submit review report of PA	1. Conduct review and determine status of past PA reports	Feb/ Mar-22													FUCD in consultation with PAD/TAD	
			2. Preparation and submission of report	Apr-22													FUCD in consultation with PAD/TAD	
		5. Conduct follow-up audit of Performance Audits	1. Conduct followup audit of past PA, and reporting	As per AAS													PAD & TAD	
	Output 1.3: Integration and consolidation of FS at appropriate level	1. Conduct Consolidated Audits	1. Prepare modality for consolidated audit	Jul-21													PPD and Audit Divisions	
	Output 1.4: Enhanced Human Resource Capacity	1. Implement HR Strategy	1. Implement annual HR Plan 2021-2022	As per HRIRD plan													HRIRD/PDC	
			2. Develop annual HR Plan 2022-2023 based on HR Strategy Implementation Matrix	May-22													HRIRD	
Outcome 2: Improved credibility and reputation of RAA	Output 2.1: Strengthened performance management system	1. Implement Annual Operational Plan	1. Publish annual performance report of RAA	July/August 2021													PPD	
			2. Monitoring and review of OP 2021-2022	October/January/April/June														PPD
		2. Implement Performance Management system	1. Draw Performance Compacts 2022-2023	Jun-22														PPD

Output 2.3 Leveraged ICT and solutions		2. Publish audited financial statement of RAA in AAR 2020-2021	Oct-21														Audit Committee
	1. Implement ARMS	1. Train users on upgraded ARMS version	Jul-21														ICTD
		2. Integrate monitoring and reporting of OP in APEMS	Mar-22														ICTD/PPD
Output 2.4: Augmented work space and facilities	1. Construct regional office buildings at OAAG, Bumthang and Phuntsholing	1. Construction and completion of office building at OAAG, Bumthang															OAAG, Bumthang
	2. Extension of headquarter office	1. Prepare drawing and estimates	Dec-21														AFS
		2. Explore funding	Jan-22														AFS/PPD
	3. Provision of laptops	1. Develop modalities to procure laptop on cost sharing basis	Apr-22														ICTD/AFS
	4. Provide crèche facility within office campus	1. Identify space in office campus and setup minimum facilities, including care giver.	Jul-21														AFS/OAAGs
	5. Provide health kits	1. Arrange regular basic health checkup of employees and sensitization	Aug-21														AFS/OAAGs
	6. Social Activities for work-life balance	1. Organize social and religious activities	Oct-21														AFS/OAAGs
	7. Provision of common pantry with basic facilities	1. Identify space and set up facilities (microwave oven, toaster, etc)	Jul-21														AFS/OAAGs
8. Establish VPN for remote access	1. Install/establish VPN in head office, Thimphu	Jun-22														ICTD	

ANNEXURE II: AAS 2021-2022

OVERVIEW

The RAA has planned a total of 489 audits for the AAS 2021-2022, consisting of 402 Financial Audits (FA), 79 Compliance Audits (CA) and eight Performance Audits (PA). With a total of 548 agencies under its audit universe, the overall audit coverage for the year is 87.8 percent.

Summary of AAS 2021-22						
Divisions/Regions	Available field auditors		Audit Universe	AAS 2021-2022		
	Auditors	Man-days		Audits Planned	Man-days for Audits Planned	Audit Coverage %
Compliance and Outsourced Audit Division (COAD)	11	2420	47	33	2010	70
General Governance Division (GGD)	17	3740	111	79	3530	71
Resource, Trade, Industry and Commerce Division (RTICD)	14	3080	65	63	2820	97
Social, Communication and Information Division (SCID)	13	2860	65	60	2960	92
Office of the Assistant Auditor General (OAAG), Bumthang	15	3300	63	51	2160	81
Office of the Assistant Auditor General (OAAG), Phuntsholing	14	3080	62	60	2930	97
Office of the Assistant Auditor General (OAAG), Samdrupjongkhar	16	3520	55	55	2140	100
Office of the Assistant Auditor General (OAAG), Tsirang	19	4180	80	80	3440	100
Total	119	26180	548	481	21960	87.8
Performance Audit Division (PAD)	8	1760		4		
Thematic Audit Division (TAD)	8	1760		4		
Grand Total	135	29700		489		

B: COMPLIANCE AND OUTSOURCED AUDIT DIVISION (COAD)

Team I

Team Leader: L. B. Ghalley, Dy. Chief Auditor

Team member: Manish Giri, AO; Chundu Wangchuk, Auditor & Tshering Pem, AAO

Sl. No.	Name of Agency	Agency Type	Account Type	Audit Type	Priority	Category	Start Date	End Date	Report Issue Date	Focal Person
1	National Housing Development Corporation Limited, Thimphu	Corporation	CD	CA	P3	A1	05-Jul-21	16-Aug-21	11-Oct-21	Manish Giri
2	Construction Development Corporation Limited, Thimphu	Corporation	CD	CA	P2	A1	23-Aug-21	07-Oct-21	26-Nov-21	L.B. Ghalley
3	Bhutan Postal Corporation Limited, Thimphu	Corporation	CD	CA	P2	A2	12-Oct-21	23-Nov-21	12-Jan-22	Chundu Wangchuk
4	Royal Securities Exchange of Bhutan Limited	Corporation	CD	CA	P3	B2	29-Nov-21	22-Dec-21	10-Feb-22	L.B. Ghalley
5	Menjong Sorig Pharmaceuticals Corporation Limited	Corporation	CD	CA	P3	B2	27-Dec-21	12-Jan-22	01-Mar-22	Chundu Wangchuk
6	Helvetas	Project	CD	FA	P1	B1	17-Jan-22	28-Jan-22	17-Mar-22	Chundu Wangchuk
7	WWF Project - Thriving Environment Wellbeing of People	Project	CD	FA	P1	B3	01-Feb-22	14-Feb-22	31-Mar-22	Tshering Pem
8	WWF Projects - Promotion and Delivery of Environmentally Sound Waste Management. Technologies and Methods and in-Country Technical and Advisory Support	Project	CD	FA	P1	B3	24-Feb-22	16-Mar-22	05-May-22	Tshering Pem
9	PTDP Project, Phuentsholing	Project	CD	FA	P1	B2	21-Mar-22	06-Apr-22	26-May-22	Manish Giri
10	Bhutan Agro industries Limited, Thimphu	Corporation	CD	CA	P3	A3	11-Apr-22	05-May-22	24-Jun-22	Tshering Pem

11	Bhutan Telecom Ltd.	Corporation	CD	CA	P2	A1	10-May-22	30-Jun-22	20-Aug-22	L.B. Ghalley
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Team II

Team Leader: Chindup Gyeltshen, Sr. Audit Officer

Team Member: Nima Dema, AAO & Pema Deki, Auditor

Sl. No.	Name of Agency	Agency Type	Account Type	Audit Type	Priority	Category	Start Date	End Date	Report Issue Date	Focal person
1	Supply & construction of 66 kvSingle Circuit Transmission Line fromThimphu to Gasa & Design, Engineering supply, construction, Testing and Commissioning of 2X5mva,66/33 kv gas insulated substation at Damji, Gasa, BPC	Corporation	CD	CA	P3	B3	05-Jul-21	23-Jul-21	30-Aug-21	Nima Dema
2	Urban Electrification Division, BPC, Thimphu	Corporation	CD	CA	P3	B3	26-Jul-21	13-Aug-21	10-Sep-21	Pema Deki
3	Substation Maintenance Division, Semtokha, Thimphu	Corporation	CD	CA	P3	B3	16-Aug-21	03-Sep-21	30-Oct-21	Nima Dema
4	Transmission maintenance Division, Olakha, Thimphu	Corporation	CD	CA	P3	B3	06-Sep-21	01-Oct-21	25-Nov-21	Pema Deki
5	Central Maintenance Division, Begana	Corporation	CD	CA	P3	B3	04-Oct-21	22-Oct-21	05-Dec-21	Nima Dema
6	Transmission Project, Pangbisa	Corporation	CD	CA	P3	B3	25-Oct-21	19-Nov-21	25-Dec-21	Pema Deki
7	Transmission Project, Changidaphu	Corporation	CD	CA	P3	B3	22-Nov-21	10-Dec-21	10-Jan-22	Nima Dema
8	ESD, Thimphu	Corporation	CD	CA	P3	B3	13-Dec-21	31-Dec-21	30-Jan-22	Pema Deki
9	ESD, Paro	Corporation	CD	CA	P3	B3	04-Jan-22	21-Jan-22	28-Feb-22	Nima Dema
10	DGPC, Thimphu	Corporation	CD	CA	P2	A3	26-Jan-22	02-Mar-22	30-Apr-22	Pema Deki

11	ADP, DGPC, Thimphu	Project	CD	FA	P3	B3	07-Mar-22	25-Mar-22	01-May-22	Nima Dema
12	Royal Bhutan Helicopter Services Ltd. Paro	Corporation	CD	CA	P2	B3	28-Mar-22	15-Apr-22	30-May-22	Pema Deki
13	Bhutan Duty Free Limited, Thimphu	Corporation	CD	CA	P3	B3	18-Apr-22	13-May-22	20-Jun-22	Nima Dema
14	Royal Insurance Corporation of Bhutan, Thimphu	FIs	CD	CA	P2	A1	16-May-22	30-Jun-22	30-Jul-22	Pema Deki

Team III

Team leader: Jamphel Dorji, Asstt. Audit Officer

Team member: Tshering Dorji, AAO; Namen Pradhan, SAO & Sonam Phuntsho, Auditor

Sl. No.	Name of Agency	Agency Type	Account Type	Audit Type	Priority	Category	Start Date	End Date	Report Issue Date	Focal Person
1	Royal Monetary Authority of Bhutan	FIs	CD	CA	P2	A1	5-Jul-21	18-Aug-21	4-Oct-21	Tshering Dorji
2	Bhutan Development Bank Limited (Corporate Office, Thimphu Main Branch & including all other branches)	FIs	CD	CA	P2	A1	23-Aug-21	11-Oct-21	25-Nov-21	Sonam Phuntsho
3	Bhutan National Bank Limited (Corporate Office including all other branches)	FIs	CD	CA	P2	A1	18-Oct-21	3-Dec-21	17-Jan-22	Namen Pradhan
4	Bank of Bhutan Limited (Corporate Office, Thimphu Main Branch & including all other branches)	FIs	CD	CA	P2	A1	8-Dec-21	24-Jan-22	10-Mar-22	Jamphel Dorji
5	National Pension and Porvident Fund (Corporate Office including all Regional Offices)	FIs	CD	CA	P2	A1	27-Jan-22	17-Mar-22	3-May-22	Tshering Dorji
6	National CSI Bank (Corporate Office including all branches)	FIs	CD	CA	P3	A2	23-Mar-22	2-May-22	16-Jun-22	Sonam Phuntsho
7	Rural Electrification Project, JICA II	Project	CD	FA	P1	B1	9-May-22	3-Jun-22	18-Jul-22	Namen Pradhan

8	Green Bhutan Corporation Ltd	Corporation	CD	CA	P3	A3	7-Jun-22	30-Jun-22	15-Aug-22	Jamphel Dorji
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C: GENERAL GOVERNANCE DIVISION (GGD)

Team I

Team Leader: Tashi Phuntsho, Sr. Auditor

Team member: Thinley Dorji, AAO; Tshering Samdrup & Passang, Auditor

Sl. No.	Name of Agency	Agency Type	Account Type	Audit Type	Priority	Category	Start Date	End Date	Report Issue Date	Focal Person
1	Competency Based Human Resource Development Program, Final Phase, funded by ADA, implemented by RCSC (5172)	Constitutional Body	PLC	FA	P1	C1	02-Aug-21	13-Aug-21	31-Aug-21	Tshering Samdrup
2	Local Governance Sustainable Development Program , DLG (MoHCA)	Ministry	PLC	FA	P1	C1	17-Aug-21	30-Aug-21	20-Oct-21	Thinley Dorji
3	Disaster management, DDM, MoHCA PLC No.201.01/2007 (FIC 5224 and 5603) funded by EU and WFP (Single report)	Ministry	PLC	FA	P1	B3	01-Sep-21	22-Sep-21	12-Nov-21	Tashi Phuntsho
4	Bhutan Trust Fund (BTFC), Thimphu	NGO	CD	FA	P1	C1	27-Sep-21	08-Oct-21	28-Nov-21	Thinley Dorji
5	National Commission for Women & Children [LC A/C.127.01/1001], Thimphu	Autonomous	LC	FA	P2	C1	12-Oct-21	26-Oct-21	16-Dec-21	Thinley Dorji
6	Ministry of Home and Cultural Affairs, Secretariat, Thimphu	Ministry	LC	FA	P2	C1	04-Nov-21	18-Nov-21	08-Jan-22	Tshering Samdrup
7	Department of Law and Order, MoHCA	Ministry	LC	FA	P2	C1	22-Nov-21	03-Dec-21	23-Jan-22	Thinley Dorji
8	Department of Local Governance, MoHCA	Ministry	LC	FA	P2	C1	06-Dec-21	20-Dec-21	09-Feb-22	Tashi Phuntsho
9	Department of Culture including National Library & Archives, RAPA and Hindu Dharma Samudhya, MoHCA	Ministry	LC	FA	P1	A2	22-Dec-21	28-Jan-22	20-Mar-22	Tashi Phuntsho

10	Drukgyal Dzong Conservation Project, Department of Culture, MoHCA	Ministry	PLC	FA	P1	C1	31-Jan-22	11-Feb-22	03-Apr-22	Tashi Phuntscho
11	Lhakhang Construction Project Rajgir, India	Autonomous	LC	FA	P1	C1	15-Feb-22	28-Feb-22	20-Apr-22	Tashi Phuntscho
12	Thimphu Dzongkhag Administration	Dzongkhag	LC	FA	P1	A2+	08-Mar-22	05-May-22	25-Jun-22	Tshering Samdrup
13	Lingzhi Drungkhag Administration	Drungkhag	LC	FA	P1	C1	09-May-22	20-May-22	10-Jul-22	Tashi Phuntscho
14	Bhutan Tae Kwondo Federation	Autonomous	CD	FA	P2	B2	24-May-22	14-Jun-22	04-Aug-22	Tashi Phuntscho
15	Population and Housing Census of Bhutan, NSB	Autonomous	LC	FA	P2	C1	17-Jun-22	29-Jun-22	19-Aug-22	Tshering Samdrup

Team II

Team leader: Samdrup Dema, Sr. Audit Officer

Team member: Thuji Lham, Sr. Auditor and Woedsel Lhamo, AAO

Sl. No.	Name of Agency	Agency Type	Account Type	Audit Type	Priority	Category	Start Date	End Date	Report Issue Date	Focal person
1	Readiness and Preparatory Support Program, Strengthening NDA and related Institutions including Financial Institutions in Bhutan for engagement(FIC 5635) funded by Green Climate Fund (GCF), implemented by GNHC, PMU GNHC	Autonomous	PLC	FA	P1	B3	02-Aug-21	20-Aug-21	13-Oct-21	Thuji Lham
2	SASEC Transport, Trade Facilitation and Logistic Project ADB (5-0492)(FIC- 4517 PLC A/c 202.01/2013/50001012)	Ministry	FIC	FA	P1	C1	30-Aug-21	10-Sep-21	31-Oct-21	Woedsel lhamo
3	Strengthening Public Financial Management, funded by World Bank, implemented by MoF, (PLC-202.01/2011, FIC-4616)	Ministry	PLC	FA	P1	C1	13-Sep-21	30-Sep-21	20-Nov-21	Samdrup Dema
4	Ministry of Finance, Secretariat, Thimphu	Ministry	LC	FA	P2	C1	01-Oct-21	14-Oct-21	04-Dec-21	Thuji Lham
5	Bhutan Red Cross Society	NGO	Savings	FA	P1	C1	18-Oct-21	02-Nov-21	23-Dec-21	Woedsel lhamo

6	Accounting and Auditing Standards Board of Bhutan. (LC Account No.202.01/1021)	MoF	LC	FA	P2	C1	03-Nov-21	17-Nov-21	07-Jan-22	Thuji Lham
7	Department of National Budget, MoF, Thimphu	Ministry	LC	FA	P2	C1	22-Nov-21	03-Dec-21	23-Jan-22	Woedsel Ihamo
8	Department of Macroeconomics Affairs, MoF, Thimphu	Ministry	LC	FA	P2	C1	06-Dec-21	20-Dec-21	09-Feb-22	Thuji Lham
9	Department of Revenue & Customs, MoF, Thimphu	Ministry	LC	FA	P1	C1	21-Dec-21	04-Jan-22	24-Feb-22	Samdrup Dema
10	Regional Revenue and Customs Office (RRCO), MoF, Thimphu	Regional, MoF	LC	FA	P1	A3	10-Jan-22	09-Feb-22	01-Apr-22	Thuji Lham
11	Regional Revenue and Customs Office (RRCO), Paro, MoF	Regional, MoF	LC	FA	P1	B3	14-Feb-22	10-Mar-22	30-Apr-22	Thuji Lham
12	Secretariat, Royal Institute of Management (LC account) & RIM fund	Autonomous	LC	FA	P2	C1	14-Mar-22	25-Mar-22	15-May-22	Woedsel Ihamo
13	Institutional Strengthening of the RIM in Support of Delivering in-Country Professional Masters AUS-AID PROJECT	Autonomous	PLC	FA	P2	C1	28-Mar-22	08-Apr-22	29-May-22	Woedsel Ihamo
14	Bhutan Cricket Federation	Autonomous	CD	FA	P2	B2	11-Apr-22	04-May-22	24-Jun-22	Samdrup Dema
15	Bhutan Tennis Federation	Autonomous	CD	FA	P2	B2	05-May-22	31-May-22	21-Jul-22	Samdrup Dema
16	National Statistical Bureau, Thimphu	Autonomous	LC	FA	P2	C1	01-Jun-22	15-Jun-22	05-Aug-22	Thuji Lham
17	National Statistical Bureau, Thimphu(UN Support to result Based Planning and M&E for the MDGs and GNH)	Autonomous	PLC	FA	P2	C1	16-Jun-22	28-Jun-22	18-Aug-22	Thuji Lham

Team III

Team Leader: Sonam Dorji, Sr. Audit Officer

Team member: Rinchen Gyeltshen, AO and Dawa Lham, AAO

Sl. No.	Name of Agency	Agency Type	Account Type	Audit Type	Priority	Category	Start Date	End Date	Report Issue Date	Focal Person
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1	Environmental flow for Hydropower Projects in Bhutan, funded by ADA, implemented by NEC	Autonomous	PLC	FA	P1	C1	02-Aug-21	13-Aug-21	20-Aug-21	Dawa Lham
2	National Environment Commission, Thimphu (PLC Account No.118.01/2004), Bhutan's Third National Communication to UNFCCC, NEC, Thimphu (FIC:4122)	Autonomous	LC	FA	P1	C1	17-Aug-21	30-Aug-21	20-Oct-21	Sonam Dorji
3	Waste Management Flagship Programme, NEC	Autonomous	LC & CD	FA	P2	C1	01-Sep-21	14-Sep-21	4-Nov-21	Rinchen Gyeltshen
4	National Environment Commission, Secretariat, Thimphu	Autonomous	LC & CD	FA	P2	C1	20-Sep-21	4-Oct-21	24-Nov-21	Dawa Lham
5	Conservation of Sangchoekhor Monastery, Department of Culture, MoHCA	Ministry	LC	FA	P2	C1	08-Oct-21	22-Oct-21	12-Dec-21	Sonam Dorji
6	Professionalizing the Civil Service, Human Resource Development (HRD) Division, GOI PTA (FIC: 4029) & Nehru Wangchuk project, implemented by RCSC, Thimphu(FIC: 2635)	Constitutional Body	PLC	FA	P1	B3	26-Oct-21	17-Nov-21	7-Jan-22	Rinchen Gyeltshen
7	Civil Society Organization Authority (CSOA), Thimphu	NGO	LC	FA	P2	C1	19-Nov-21	2-Dec-21	22-Jan-22	Dawa Lham
8	Dzongkhag Development Commission, Thimphu	Autonomous	LC & CD	FA	P2	C1	06-Dec-21	20-Dec-21	9-Feb-22	Sonam Dorji
9	Royal Privy Council, Thimphu	Autonomous	LC & CD	FA	P2	C1	22-Dec-21	05-Jan-22	25-Feb-22	Rinchen Gyeltshen
10	National Assembly Secretariat, Thimphu	Autonomous	LC & CD	FA	P2	C1	10-Jan-22	21-Jan-22	13-Mar-22	Dawa Lham
11	Bhutan Kuen-Nyam Party (BKP), Thimphu	Political Parties	LC & CD	FA	P1	C2	25-Jan-22	01-Feb-22	24-Mar-22	Sonam Dorji
12	People Democratic Party (PDP), Thimphu	Political Parties	LC & CD	FA	P1	C2	02-Feb-22	9-Feb-22	1-Apr-22	Rinchen Gyeltshen
13	Druk Phuentsum Tshogpa (DPT), Thimphu	Political Parties	LC & CD	FA	P1	C2	10-Feb-22	17-Feb-22	9-Apr-22	Dawa Lham
14	Druk Nyamrup Tshogpa (DNT), Thimphu	Political Parties	LC	FA	P1	C2	18-Feb-22	2-Mar-22	22-Apr-22	Sonam Dorji

15	Bhutan Body Building and Weight Lifting Federation	Autonomous	CD	FA	P2	B2	8-Mar-22	30-Mar-22	20-May-22	Rinchen Gyeltshen
16	Bhutan Shooting Federation	Autonomous	LC	FA	P2	B2	31-Mar-22	22-Apr-22	12-Jun-22	Dawa Lham
17	Bhutan Golf Federation	Autonomous	LC	FA	P2	B2	25-Apr-22	19-May-22	9-Jul-22	Sonam Dorji
18	Bhutan Basketball Federation	Autonomous	LC	FA	P2	B2	20-May-22	10-Jun-22	31-Jul-22	Rinchen Gyeltshen
19	Vehicle Quota (DOS, MoF)(Only for FY 2019-2020)	Ministry	LC	FA	P1	C1	15-Jun-22	27-Jun-22	17-Aug-22	Dawa Lham

Team IV

Team Leader: Cheda, Sr. Auditor

Team member: Subarna Pradhan, SAO; Nawang Dorji, AO and Karma Jamtsho, AAO

Sl. No.	Name of Agency	Agency Type	Account Type	Audit Type	Priority	Category	Start Date	End Date	Report Issue Date	Focal Person
1	Justice Sector Programme Management, ADC	Autonomous	PLC	FA	P1	C1	2-Aug-21	10-Aug-21	31-Aug-21	Cheda
2	Urban Transport project, funded by GEF and implemented by MoIC, PMU with Cabinet Secretariat	Autonomous	PLC	FA	P1	C1	12-Aug-21	20-Aug-21	30-Sep-21	Subarna Pradhan
3	Preparation of Strategic Programme for Climate Resilience, funded by World bank, implemented by GNHC (FIC:4564)	Autonomous	PLC	FA	P1	C1	24-Aug-21	1-Sep-21	22-Oct-21	Ngawang Dorji
4	Gasa Dzongkhag Administration	Dzongkhag	LC	FA	P1	A3+	8-Sep-21	19-Oct-21	12-Dec-21	Karma Jamtsho
5	Royal Court of Justice, Dzongkhag Court, Gasa	Judiciary	LC & CD	FA	P2	C3	22-Oct-21	26-Oct-21	16-Dec-21	Cheda
6	Cabinet Secretariat and Governance Performance Management System, GOI,PTA, Cabinet Secretariat, Thimphu	Autonomous	LC	FA	P2	C1	29-Oct-21	10-Nov-21	31-Dec-21	Subarna Pradhan

7	Secretariat, Jigme Singye Wangchuck Law College, Thapa	Autonomous	LC	FA	P2	C1	15-Nov-21	23-Nov-21	13-Jan-22	
8	Construction of Royal Institute of Law (2nd Phase), GOI PTA, JSW School of Law (JSWSL) (FIC:3059)	Autonomous	FIC	FA	P1	B2	25-Nov-21	13-Dec-21	2-Feb-22	Ngawang Dorji
9	National Land Commission Secretariat, Thimphu incl. CD A/c	Autonomous	LC	FA	P2	A3	20-Dec-21	13-Jan-22	5-Mar-22	Cheda
10	Religion and Health Project, Dratshang Lhentshog.RGOB Contribution	Autonomous	PLC	FA	P1	C1	17-Jan-22	25-Jan-22	17-Mar-22	Subarna Pradhan
11	Expansion of Tango Monastery, Dratshang Lhentshog	Autonomous	PLC	FA	P1	C1	27-Jan-22	4-Feb-22	27-Mar-22	Ngawang Dorji
12	Dratsang Lhentshog Secretariat, Thimphu	Autonomous	LC	FA	P2	A2	8-Feb-22	14-Mar-22	4-May-22	Karma Jamtsho
13	Royal Bhutan Police, Head Quarters, Thimphu	Armed Force	LC	FA	P1	A1+	21-Mar-22	20-May-22	13-Jul-22	Cheda
14	Bhutan Football Federation (AFC Account)	Autonomous	CD	FA	P2	B2	24-May-22	8-Jun-22	29-Jul-22	Subarna Pradhan
15	Bhutan Football Federation (FIFA Account)	Autonomous	CD	FA	P2	B2	10-Jun-22	28-Jun-22	10-Aug-22	Ngawang Dorji

Team V

Team Leader: Tshering Yangzom, Sr. Audit Officer

Team member: Kinley Wangchuk, AO; Tshering Ngedup, AO & Chimi Yangden, AAO

Sl. No.	Name of Agency	Agency Type	Account Type	Audit Type	Priority	Category	Start Date	End Date	Report Issue Date	Focal Person
1	Annual Financial Statement, Department of Public Accounts (DPA)	Ministry	GCA	FA	P1	A2	2-Aug-2021	27-Aug-2021	26-Oct-2021	Tshering Yangzom
2	Hydromet Services and Disaster Resilience Regional Project (HSDRRP), World Bank, Department of Disaster Management, MoHCA (PLC No.201.01/2001 FIC:4513) PMU with DDM	Ministry	PLC	FA	P1	C1	30-Aug-2021	8-Sep-2021	29-Oct-2021	Chimi Yangdon

3	Strengthening of Project Management, GOI, PTA, GNHC, Thimphu	Autonomous	PLC	FA	P1	C1	10-Sep-2021	20-Sep-2021	10-Nov-2021	Tshering Yangzom
4	Development of Sports Infrastructure, GOI PTA, BoC (FIC:4740)	Autonomous	FIC	FA	P1	B2	21-Sep-2021	6-Oct-2021	26-Nov-2021	Tshering Nidup
5	Civil Servants' Welfare Schemes (CSWS), RCSC, Thimphu	Constitutional Body	CD	FA	P2	C1	7-Oct-2021	18-Oct-2021	8-Dec-2021	Chimi Yangdon
6	Paro Dzongkhag Administration	Dzongkhag	LC	FA	P1	A1+	25-Oct-2021	27-Dec-2021	16-Feb-2022	Tshering Nidup
7	Royal Body Guard, Dechencholing, Thimphu	Armed Force	LC	FA	P1	A1	30-Dec-2021	1-Feb-2022	24-Mar-2022	Tshering Nidup
8	Office of Attorney General, Thimphu	Autonomous	LC	FA	P2	C1	2-Feb-2022	11-Feb-2022	3-Apr-2022	Chimi Yangdon
9	Royal Bhutan Army, HQ, Lungtenphu including Army Wings	Armed Force	LC	FA	P1	A1+	16-Feb-2022	22-Apr-2022	12-Jun-2022	Kinley Wangchuk
10	Royal Institute of Tourism and Hospitality (RITH)	Autonomous	CD	FA	P2	C1	25-Apr-2022	5-May-2022	25-Jun-2022	Tshering Yangzom
11	Ministry of Foreign Affairs, Secretariat including Departments, Thimphu	Ministry	LC	FA	P2	A3	6-May-2022	31-May-2022	21-Jul-2022	Tshering Yangzom
12	Bhutan Amatuer Atheletic Federation	Autonomous	CD	FA	P2	B2	1-Jun-2022	17-Jun-2022	7-Aug-2022	Kinley Wangchuk
13	Public Election Fund Division	Constitutional Body	LC	FA	P2	B3	21-Jun-2022	30-Jun-2022	20-Aug-2022	Chimi Yangdon

D: RESOURCE, TRADE, INDUSTRY AND COMMERCE DIVISION (RTICD)

Team I

Team Leader: Dhiraj Sharma, Sr. Auditor

Team Members: Choki Wangmo, AO; Dechen Wangmo, AAO & Penjor, Sr. Auditor

Sl. No.	Name of Agency	Agency Type	Account Type	Audit Type	Priority	Category	Start Date	End Date	Report Issue Date	Focal Person
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1	Department of Technical Education, MoLHR	MoLHR	LC	FA	P1	B3	1-Aug-21	11-Aug-21	1-Oct-21	Dechen Wangmo
2	GoI Funded Project "Construction of JWPTI, Dekiling, Sarpang (FIC 3066)" implemented by Department of Technical Education	MoLHR	FIC	FA	P1	B3	12-Aug-21	25-Aug-21	15-Oct-21	Dechen Wangmo
3	ADB funded project Grant Number 0596 & BHU-0401 'Skills Training & Education Pathways Upgradation' (FIC 4632, PLC 201.01/2007 & PLC 201.01/2010)	MOLHR	PLC	FA	P1	B2	28-Aug-21	13-Sep-21	3-Nov-21	Penjor
4	Build Bhutan Project, MoLHR	MOLHR	PLC	FA	P1	C1	20-Sep-21	30-Sep-21	20-Nov-21	Penjor
5	Mangdechhu Hydroelectric Project Authority, Trongsa	Hydroelectric	CD	FA	P1	A1	4-Oct-21	18-Nov-21	16-Feb-22	Dechen Wangmo
6	Department of Employment and Human Resources (incl. Revolving Fund CD Account No. 100891593)	MoLHR	LC	FA	P1	B2	22-Nov-21	13-Dec-21	2-Feb-22	Penjor
7	GoI PTA "Critical Skill Development in Economic Sector " implemented by Department of Employment and Human Resources	MOLHR	PLC	FA	P1	B3	14-Dec-21	27-Dec-21	16-Feb-22	Penjor
8	Supporting Climate Resilience and Transformational Change in the Agriculture Sector in Bhutan (FIC 5227), PMU, GNHC	Autonomous	PLC	FA	P1	B3	30-Dec-21	15-Jan-22	7-Mar-22	Dechen Wangmo
9	Enhancing Sustainability and Climate Resilience of Forest and Agricultural Landscape and Community Livelihoods in Bhutan (NAPA III FIC 4620), PMU, GNHC	Autonomous	PLC	FA	P1	B3	18-Jan-22	3-Feb-22	26-Mar-22	Penjor
10	Territorial Forest Division, Thimphu including Range Offices	MoAF	LC	FA	P2	B2	7-Feb-22	3-Mar-22	23-Apr-22	Penjor
11	Punatsangchhu Hydroelectric Project Authority, Phase I	Hydroelectric	CD	FA	P1	A1	9-Mar-22	23-Apr-22	22-Jul-22	Penjor
12	Territorial Forest Division, Paro including Range Offices	MoAF	LC	FA	P2	B2	27-Apr-22	13-May-22	3-Jul-22	Penjor

13	Punatsangchhu Hydroelectric Project Authority, Phase II	Hydroelectric	CD	FA	P1	A1	17-May-22	30-Jun-22	28-Sep-22	Dechen Wangmo
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Team II

Team Leader: Tshering Dorji, Dy. Chief Auditor

Team Members: Kencho Dorji, SAO & Karma, Auditor

Sl. No.	Name of Agency	Agency Type	Account Type	Audit Type	Priority	Category	Start Date	End Date	Report Issue Date	Focal person
1	Promotion of Renewable Energy and Energy Efficient Technologies in the Building sector, DoRE (FIC 5495), DoRE	MoEA	PLC	FA	P1	C3	02-Aug-21	06-Aug-21	30-Aug-21	Kencho Dorji
2	EIF project Tier-1 (Strengthening Institutional & Human Capacity for Trade Promotion & Development, UNOPS (FIC 2595), DoT	MoEA	PLC	FA	P1	C2	09-Aug-21	17-Aug-21	30-Sep-21	Kencho Dorji
3	EIF Project Tier-2 (FIC 4590), DoT	MoEA	PLC	FA	P1	B3	19-Aug-21	27-Aug-21	30-Sep-21	Kencho Dorji
4	Department of Trade	MoEA	LC	FA	P1	B3	30-Aug-21	27-Sep-21	15-Nov-21	Karma
5	Department of Renewable Energy	MoEA	LC	FA	P1	B3	30-sep-21	13-Oct-21	3-Dec-21	Kencho Dorji
6	Department of Geologies & Mines including Deposit Works (205.01/1011) together with ERB-CD Account	MoEA	LC	FA	P1	B1	18-Oct-21	12-Nov-21	31-Dec-21	Karma
7	Supporting Minerals Management Policy Reform Project, IDA Grant No. TFOA7016 (FIC 4647)	MoEA	PLC	FA	P1	C1	15-Nov-21	26-Nov-21	31-Dec-21	Karma
8	National Centre for Hydrology and Meteorology (NCHM)	MoEA	LC	FA	P2	C1	29-Nov-21	10-Dec-21	30-Jan-22	Kencho Dorji
9	Flood Warning Services, Gol	MoEA	PLC	FA	P2	B3	15-Dec-21	31-Dec-21	20-Feb-22	Kencho Dorji
10	Department of Industry	MoEA	LC	FA	P1	C1	05-Jan-22	19-Jan-22	11-Mar-22	Karma

11	GOI PTA (Development of Bondeyma Industrial Parks (FIC 3049), Development of Jigmeling Industrial Parks (FIC 3050) and Development of Dhamdum Industrial Parks (FIC 3051)	MoEA	FIC	FA	P1	A2	24-Dec-21	01-Mar-22	31-Mar-22	Kencho Dorji
12	Secretariat, MoEA	MoEA	LC	FA	P1	C1	07-Mar-22	18-Mar-22	8-May-22	Karma
13	Office of the Regional Economic Affairs, Thimphu	MoEA	LC	FA	P2	B3	21-Mar-22	06-Apr-22	27-May-22	Karma
14	Department of Hydropower & Power System	MoEA	LC	FA	P2	C1	11-Apr-22	22-Apr-22	12-Jun-22	Kencho Dorji
15	Department of Cottage & Small Industries, MoEA	MoEA	LC	FA	P1	B2	25-Apr-22	18-May-22	8-Jul-22	Kencho Dorji
16	Department of Consumer Protection	MoEA	LC	FA	P3	C1	19-May-22	31-May-22	21-Jul-22	Karma
17	Bhutan Electricity Authority (BEA)	MoEA	CD	FA	P2	B1	01-Jun-22	30-Jun-22	20-Aug-22	Kencho Dorji

Team III

Team Leader: Pema Choden, Audit Officer

Team Members: Pema Tshering, Sr. Auditor; Passang Tenpa Tamang, AAO & Tashi Dema, AO

Sl. No.	Name of Agency	Agency Type	Account Type	Audit Type	Priority	Category	Start Date	End Date	Report Issue Date	Focal Person
1	Youth Employment and Rural Entrepreneurship Project (FIC 4695), MoAF	MoAF	PLC	FA	P1	C3	02-Aug-21	06-Aug-21	20-Sep-21	Pema Tshering
2	Rural Development & Climate Change Response Program EU funded, Directorate Services, MoAF (FIC 4599)	MoAF	PLC	FA	P1	A3	10-Aug-21	06-Sep-21	26-Oct-21	Passang Tenpa Tamang
3	REDD+ Readiness Preparation WB Project (R-PP), TF 19030, WMD, SFED & FRMD. DoFPS (FIC 4633)	MoAF	PLC	FA	P1	B3	09-Sep-21	01-Oct-21	20-Nov-21	Pema Tshering

4	Food Security & Agriculture Productivity Project (FSAPP) financed by Global Agriculture & Food Security Program (GAFSP, WB)	MoAF	PLC	FA	P1	A3	05-Oct-21	10-Nov-21	25-Dec-21	Pema Choden
5	Department of Agriculture, MoAF	MoAF	LC	FA	P1	C1	15-Nov-21	26-Nov-21	10-Jan-22	Passang Tenpa Tamang
6	Livestock Enterprise Development in Bhutan (FIC 5190) and National Highland Development Program (FIC 0028)	MoAF	PLC	FA	P1	B1	01-Dec-21	29-Dec-21	12-Feb-22	Pema Tshering
7	Department of Livestock, MoAF	MoAF	LC	FA	P1	B1	03-Jan-22	28-Jan-22	14-Mar-22	Passang Tenpa Tamang
8	Bhutan For Life, Multi-Party (GCF (4708) GEF-LDCF (4620) BTFEC (4942) RGoB, Private Donors (4709) including DT Families and WWF) PMU-NCD, DoFPS, MoAF. MoAF FIC FA P1 B1	MoAF	PLC	FA	P1	A3	01-Feb-22	28-Feb-22	19-Apr-22	Pema Choden
9	Nature Conservation Division, DoFPS, Taba	MoAF	LC	FA	P3	C1	03-Mar-22	11-Mar-22	25-Apr-22	Tashi Dema
10	Agriculture Machinery Centre including KR-II Grant, Paro	MoAF	LC	FA	P2	B3	14-Mar-22	25-Mar-22	09-May-22	Pema Tshering
11	National Post Harvest Centre, Paro including 'Livelihood enhancement of small farmers in SAARC region' funded by SDF (FIC 4702)	MoAF	LC	FA	P2	C1	28-Mar-22	05-Apr-22	20-May-22	Tashi Dema
12	National Seed Centre, Paro	MoAF	LC	FA	P3	B1	06-Apr-22	29-Apr-22	13-Jun-22	Passang Tenpa Tamang
13	Bhutan Agriculture & Food Regulatory Authority (BAFRA), MoAF	MoAF	LC	FA	P1	B1	02-May-22	20-May-22	04-Jul-22	Pema Choden
14	National Biodiversity Centre (NBC), Serbithang including Bhutan Access & Benefit Sharing Fund (CD)	MoAF	LC	FA	P2	B3	25-May-22	07-Jun-22	22-Jul-22	Pema Tshering
15	Department of Forests & Park Services, MoAF	MoAF	LC	FA	P1	B2	10-Jun-22	30-Jun-22	14-Aug-22	Tashi Dema

Team IV

Team Leader: Tenzin Jamtsho, Dy. Chief Auditor

Team Member: Sonam Dagay, AO & Yeshe Choden, Auditor

Sl. No.	Name of Agency	Agency Type	Account Type	Audit Type	Priority	Category	Start Date	End Date	Report Issue Date	Focal Person
1	Jigme Khesar Strict Nature Reserve, Haa	MoAF	LC	FA	P2	B3	02-Aug-21	18-Aug-21	11-Oct-21	Sonam Dargay
2	National Centre for Reverine & Lake Fishries, DoL, Haa	MoAF	LC	FA	P2	C1	19-Aug-21	01-Sep-21	25-Oct-21	Yeshey Choden
3	Regional Poultry Breeding Centre, DoL, Paro	MoAF	LC	FA	P2	C1	06-Sep-21	17-Sep-21	08-Nov-21	Sonam Dargay
4	Agricultural Research & Development Centre (ARDC), Yusipang	MoAF	LC	FA	P1	C1	22-Sep-21	05-Oct-21	26-Nov-21	Yeshey Choden
5	National Dairy Research and Development Centre, DoL, Yusipang	MoAF	LC	FA	P2	C1	08-Oct-21	22-Oct-21	13-Dec-21	Sonam Dargay
6	Regional Pig Breeding Centre, Yusipang	MoAF	LC	FA	P2	B3	25-Oct-21	12-Nov-21	03-Jan-22	Yeshey Choden
7	National Centre for Animal Health, DoL, Serbithang (including Medicine Revolving Fund CD Account)	MoAF	LC	FA	P2	C1	16-Nov-21	29-Nov-21	20-Jan-22	Sonam Dargay
8	Jigme Dorji National Park, Damji, Gasa	MoAF	LC	FA	P1	B2	01-Dec-21	21-Dec-21	11-Feb-22	Yeshey Choden
9	Secretariat, MoAF (incl. Mobility Fund Two Wheeler CD A/c)	MoAF	LC	FA	P2	B1	23-Dec-21	19-Jan-22	10-Mar-22	Sonam Dargay
10	Department of Agriculture & Marketing Cooperatives	MoAF	LC	FA	P1	B3	21-Jan-22	08-Feb-22	31-Mar-22	Yeshey Choden
11	Secretariat, Ministry of Labour & Human Resources	MoLHR	LC	FA	P1	C1	10-Feb-22	28-Feb-22	21-Apr-22	Sonam Dargay
12	Department of Labour, MoLHR	MoLHR	LC	FA	P1	B3	01-Mar-22	17-Mar-22	09-May-22	Yeshey Choden
13	Department of Occupational Standards	MoLHR	LC	FA	P1	B3	04-Mar-22	22-Mar-22	13-May-22	Sonam Dargay

14	Institute for Zorig Chusum (incl. IDF)	MoLHR	LC	FA	P2	B3	25-Mar-22	10-Apr-22	31-May-22	Yeshey Choden
15	EU TCP PROJECT, implemented by Policy and Planning Division, Ministry of Agriculture and Forests	MoAF	PLC	FA	P2	C1	12-Apr-22	25-Apr-22	16-Jun-22	Sonam Dargay
16	Forest Resources Management Division (FRMD)	MoAF	LC	FA	P2	B3	27-Apr-22	19-May-22	11-Jul-22	Yeshey Choden
17	Technical Training Institute, Thimphu (incl. CD Account)	MoLHR	LC	FA	P2	B3	23-May-22	08-Jun-22	29-Jul-22	Sonam Dargay
18	National Plant Protection Centre, DoA, Semtokha (including Pesticides Revolving Fund CD Account)	MoAF	LC	FA	P2	B3	10-Jun-22	29-Jun-22	20-Aug-22	Yeshey Choden

E: SOCIAL, COMMUNICATION AND INFORMATION DIVISION (SCID)

Team I

Team Leader: Tshewang Tandi, Sr. Auditor

Team Member: Biresch Parajuli, Sr. Auditor & Dechen Lhendup

Sl. No.	Name of the Agency	Agency Type	Account Type	Audit Type	Priority	Category	Start Date	End Date	Report Issue Date	Focal Person
1	Road Safety and Transport Authority (RSTA) HQ LC & Revenue Account	MoIC	LC	FA	P1	B2	05-Jul-21	27-Jul-21	14-Sep-21	Biresch Parajuli
2	Austrian Development Agency Funded Project 'Contribution to COVID -19 Preparedness and Response' (FIC 5382)	MoH	LC	FA	P1	B3	05-Jul-21	10-Jul-21	27-Jul-21	Dechen Lhendup
3	Department of Information Technology & Telecom, MoIC, Thimphu	MoIC	LC	FA	P2	B2	02-Aug-21	20-Aug-21	30-Sep-21	Tshewang Tandi
4	Secretariat Office, Ministry of Information & Communications, Thimphu	MoIC	LC	FA	P2	B2	30-Aug-21	21-Sep-21	05-Nov-21	Biresch Parajuli
5	ADB funded Project "Air Transport Connectivity Enhancement Project-additional financing (Grant No. 0484)", DoAT, Paro, MoIC	MoIC	LC	FA	P1	B1	23-Sep-21	19-Oct-21	30-Nov-21	Dechen Lhendup

6	National Film Commission of Bhutan	Autonomous	LC	FA	P2	C1	21-Oct-21	05-Nov-21	10-Dec-21	Tshewang Tandri
7	Bhutan Info Comm & Media Authority (BICMA), including CD & Revenue	Autonomous	LC	FA	P2	B1	15-Nov-21	10-Dec-21	21-Jan-22	Biresh Parajuli
8	Bhutan Standard Bureau (BSB)	Autonomous	LC	FA	P2	B2	20-Dec-21	05-Jan-22	18-Feb-22	Dechen Lhendup
9	Construction Development Board of Bhutan	Autonomous	LC	FA	P2	B3	10-Jan-22	21-Jan-22	04-Mar-22	Tshewang Tandri
10	Faculty of Nursing & Public Health (FNPH) , KGUMSB, Thimphu (Including PLC)	Autonomous	CD	FA	P2	B3	27-Jan-22	10-Feb-22	22-Mar-22	Biresh Parajuli
11	Faculty of Traditional Medicine (FOTM) , KGUMSB, Thimphu (including PLC)	Autonomous	CD	FA	P1	B1	17-Feb-22	18-Mar-22	05-May-22	Dechen Lhendup
12	Bhutan Narcotic Control Agency, Thimphu	Autonomous	LC	FA	P2	B1	28-Mar-22	19-Apr-22	03-Jun-22	Tshewang Tandri
13	Department of Air Transport Authority (DOAT), MoIC	MoIC	LC	FA	P2	B2	28-Apr-22	18-May-22	08-Jul-22	Biresh Parajuli
14	Department of Information and Media (DoIM), MoIC	MoIC	PLC	FA	P2	B2	23-May-22	09-Jun-22	29-Jul-22	Dechen Lhendup
15	Bhutan Civil Aviation Authority (BCAA), MoIC	MoIC	LC	FA	P2	B2	16-Jun-22	30-Jun-22	25-Aug-22	Tshewang Tandri

Team II

Team Leader: Tashi, Audit Officer

Team Member: Sherab Jamtsho, AO & Karma Thinley, Sr. Auditor

Sl. No.	Name of Agencies	Agency Type	Account Type	Audit Type	Priority	Category	Start Date	End Date	Report Issue Date	Focal Person
1	ADB funded Project - APDRF COVID-19 Emergency Response Project		PLC	FA	P1	B3	16-Jul-21	30-Jul-21	30-Sep-21	Tashi
2	GFATM Project "Preventing HIV/AIDS and strengthening treatment of PLHIV", DoPH, Thimphu	MoH	PLC	FA	P1	B3	2-Aug-21	9-Aug-21	30-Sep-21	Sherab Jamtsho

3	GFATM Project "To reduce TB & MDR-TB burden in Bhutn", DOPH, MoH, Thimphu	MoH	PLC	FA	P1	B3	11-Aug-21	18-Aug-21	5-Oct-21	Sherab Jamtsho
4	GFATM Project "Country Coordination Mechanism (CCM)", DoPH MoH, Thimphu	MoH	PLC	FA	P1	C1	20-Aug-21	27-Aug-21	15-Oct-21	Sherab Jamtsho
5	WHO Assisted Project	MoH	PLC	FA	P2	B3	31-Aug-21	7-Sep-21	30-Oct-21	Sherab Jamtsho
6	UNICEF Assisted Project, MoH	MoH	PLC	FA	P2	B3	10-Sep-21	22-Sep-21	15-Nov-21	Karma Thinley
7	World Bank funded - Covid-19 Emergency Response and Health System Preparedness Project		PLC	FA	P1	B3	27-Sep-21	8-Oct-21	8-Dec-21	Karma Thinley
8	ADB funded Project "Health Sector Development Program", Secretariat, MoH, Thimphu	MoH	PLC	FA	P1	B1	13-Oct-21	5-Nov-21	5-Jan-22	Tashi
9	UNFPA Assistance to Reproductive Health, MoH	MoH	PLC	FA	P2	B3	9-Nov-21	23-Nov-21	23-Jan-22	Karma Thinley
10	International Assistance, MoH, Thimphu	MoH	PLC	FA	P2	B3	26-Nov-21	10-Dec-21	10-Feb-22	Tashi
11	Department of Public Health Services MoH, Thimphu	MoH	LC	FA	P2	B2	15-Dec-21	31-Dec-21	28-Feb-22	Karma Thinley
12	Secretariat Office, Ministry of Health, Thimphu	MoH	LC	FA	P2	B2	4-Jan-22	19-Jan-22	19-Mar-22	Tashi
13	Health Flagship Programme, Secretariat Office, MoH	MoH	PLC	FA	P2	B3	24-Jan-22	4-Feb-22	4-Apr-22	Karma Thinley
14	Department of Medical Services, MoH, Thimphu	MoH	LC	FA	P2	B3	9-Feb-22	22-Feb-22	22-Apr-22	Tashi
15	Department of Medical Supply and Health Infrastructure (DoMSHI), MoH	MoH	LC	FA	P2	B3	25-Feb-22	10-Mar-22	10-May-22	Karma Thinley

16	Construction of Central Regional Referral Hospital (CRRH), Gelephu, HIDD, DoMSHI, MoH, Thimphu	MoH	PLC	FA	P1	B2	15-Mar-22	31-Mar-22	31-May-22	Sherab Jamtsho
17	Construction of Dewathang Hospital, HIDD, DoMSHI, MoH, Thimphu	MoH	PLC	FA	P1	B2	5-Apr-22	25-Apr-22	25-Jun-22	Sherab Jamtsho
18	Construction of 150 Bedded Mother & Child hospital, DoMSHI, MoH, Thimphu	MoH	PLC	FA	P1	B2	28-Apr-22	16-May-22	16-Jul-22	Sherab Jamtsho
19	Jigme Dorji Wangchuck National Referral Hospital, Thimphu (including CD)	Autonomous	LC	FA	P1	A2	19-May-22	15-Jun-22	15-Aug-22	Karma Thinley
20	Bhutan Medical and Health Council	Autonomous	LC	FA	P2	B3	17-Jun-22	30-Jun-22	30-Aug-22	Tashi

Team III

Team Leader: Wangchuk C, Sr. Auditor

Team Member: Jamtsho, AO; Dorji Wangchuk, Sr. Auditor & Tashi Wangmo, Auditor

Sl. No.	Name of Agencies	Agency Type	Account Type	Audit Type	Priority	Category	Start Date	End Date	Report Issue Date	Focal Person
1	ADB funded Project "Thimphu Road Improvement (TRIP)- Grant No.0499-BHU", DES, MoWHS, Thimphu	MoWHS	PLC	FA	P1	A3	2-Aug-21	13-Aug-21	27-Sep-21	Wangchuk
2	ADB funded Project "Urban Infrastructure Project (BHU 2816), PIU with Thimphu Thromde, Phuntsholing Thromde & Samdrup Jongkhar Thromde	MoWHS	PLC	FA	P1	B2	18-Aug-21	8-Sep-21	22-Oct-21	Jamtsho
3	ADB funded Project "Secondary Towns Urban Development (BHU 3674)", DES, MoWHS, Thimphu	MoWHS	PLC	FA	P1	B1	13-Sep-21	8-Oct-21	22-Nov-21	Tashi Wangmo
4	Department of Engineering Services (DES), MoWHS	MoWHS	LC	FA	P1	B1	13-Oct-21	15-Nov-21	27-Dec-21	Wangchuk
5	Department of Roads (DOR), MoWHS, Thimphu	MoWHS	LC	FA	P2	B2	18-Nov-21	15-Dec-21	28-Jan-22	Jamtsho

6	Department of Human Settlements (DHS), MoWHS, Thimphu	MoWHS	LC	FA	P2	B2	21-Dec-21	18-Jan-22	4-Mar-22	Tashi Wangmo
7	Secretariat Office, Ministry of Works & Human Settlement, Thimphu	MoWHS	LC	FA	P2	B2	21-Jan-22	18-Feb-22	4-Apr-22	Tashi Wangmo
8	Regional Office, DoR, MoWHS, Thimphu	MoWHS	LC	FA	P1	A2	25-Feb-22	8 aril 22	23-May-22	Wangchuk
9	Thimphu Thromde CD & Revenue Account	Autonomous	LC	FA	P1	A1	13-Apr-22	12-May-22	25-Jul-22	Wangchuk (<i>Pool of 5 Auditors</i>)
10	Thimphu Thromde Education Sector (LC)	Autonomous	LC	FA	P1	A1	13/05/2022	30-Jun-22	25-Jul-22	Wangchuk (<i>Pool of 5 Auditors</i>)

Team IV

Team Leader: Kinley Zam, Audit Officer

Team Member: Lhakpa, Assistant Audit Officer & Pema Wangda, Auditor

Sl. No.	Name of Agencies	Agency Type	Account Type	Audit Type	Priority	Category	Start Date	End Date	Report Issue Date	Focal Person
1	Department of School Education, MoE, Thimphu	MoE	LC	FA	P2	B2	5-Jul-21	28-Jul-21	17-Sep-21	Kinley Zam
2	International Assistance Project, implemented by Department of School Education, MoE, Thimphu	MoE	PLC	FA	P2	B1	30-Jul-21	26-Aug-21	18-Oct-21	Pema Wangda
3	Royal Education Council (REC), Paro	Autonomous	LC	FA	P3	B2	30-Aug-21	20-Sep-21	10-Nov-21	Lhakpa
4	Save the Children Assisted Project, Department of School Education, MoE	MoE	PLC	FA	P1	C1	22-Sep-21	6-Oct-21	26-Nov-21	Kinley Zam
5	UNICEF Assisted Project, MoE, Thimphu	MoE	PLC	FA	P1	C1	8-Oct-21	22-Oct-21	13-Dec-21	Lhakpa
6	Department of Adult and Higher Education, MoE, Thimphu	MoE	LC	FA	P2	B2	25-Oct-21	19-Nov-21	10-Jan-22	Pema Wangda
7	Department of Adult and Higher Education, MoE, Thimphu	MoE	PLC	FA	P3	B3	22-Nov-21	8-Dec-21	28-Jan-22	Kinley Zam

8	Department of Youth & Sports, MoE, Thimphu	MoE	LC	FA	P2	B3	10-Dec-21	29-Dec-21	18-Feb-22	Lhakpa
9	National Education Assessment (NEA) for Bhutan under Save the Children funding, BCSEA, Thimphu, report should be through GNHC	MoE	PLC	FA	P2	B3	31-Dec-21	19-Jan-22	11-Mar-22	Pema Wangda
10	Office of the Vice chancellor, RUB (including CD)	Autonomous	LC	FA	P2	B3	21-Jan-22	9-Feb-22	1-Apr-22	Kinley Zam
11	Paro College of Education, RUB (including CD)	Autonomous	LC	FA	P2	B3	11-Feb-22	8-Mar-22	28-Apr-22	Lhakpa
12	2020 Bridge Bhutan Project funded by KNCU	MoE	PLC	FA	P1	B3	10-Mar-22	28-Mar-22	18-May-22	Pema Wangda
13	Khesar Gyalpo University of Medical Sciences of Bhutan (KGUMSB), Thimphu	Autonomous	LC	FA	P2	B1	30-Mar-22	26-Apr-22	16-Jun-22	Kinley Zam
14	Secretariat Office (LC Account) & Sherig Endowment Fund (CD Account), MoE, Thimphu	MoE	LC	FA	P2	B2	28-Apr-22	25-May-22	15-Jul-22	Lhakpa
15	Drug Regulatory Authority, Thimphu	Autonomous	LC	FA	P2	B2	27-May-22	21-Jun-22	11-Aug-22	Pema Wangda

F: OFFICE OF THE ASSISTANT AUDITOR GENERAL (OAAG), BUMTHANG

Team I

Team Leader: Sonam, Sr. Audit Officer

Team Members: Choje Wangmo, AAO & Yesi Jamtsho, AAO

Sl. No.	Name of Agency	Agency Type	Account Type	Audit Type	Priority	Category	Start Date	End Date	Report Issue Date	Focal Person
1	Dzongkhag Administration, Bumthang including 4 Gewogs	Dzongkhag	LC	FA	P1	A3+	2-Aug-21	17-Sep-21	12-Nov-21	Choje Wangmo
2	Wangchuck Centennial National Park (WCNP), Bumthang	MoAF	LC	FA	P2	B2	11-Oct-21	5-Nov-21	20-Dec-21	Yesi Jamtsho
3	Regional Office, DoR, Lingmethang, Monggar	MoWHS	LC	FA	P1	A2	22-Nov-21	29-Dec-21	22-Feb-22	Sonam

4	Territorial Forest Division (DFO), Monggar	MoAF	LC	FA	P2	B2	19-Jan-22	10-Feb-22	27-Mar-22	Chojey Wangmo
5	Regional Office, RSTA, Monggar (including base Offices at Lhuentse, Tashigang, Tashiyangtse & Monggar)	MoIC	LC	FA	P2	B3	28-Feb-22	18-Mar-22	2-May-22	Yeshe Jamtsho
6	Jigme Singye Wangchuck National Park, Tshangkha, Trongsa	MoAF	LC	FA	P2	B2	4-Apr-22	26-Apr-22	10-Jun-22	Sonam
7	Electricity Services Division, BPCL, Trongsa	Corporation	Others	CA	P2	C1	16-May-22	28-May-22	12-Jul-22	Chojey Wangmo
8	Technical Training Institute, Chumey, Bumthang	MoLHR	LC	FA	P2	C1	7-Jun-22	17-Jun-22	1-Aug-22	Chojey Wangmo
9	National Highland Research & Development Centre (NHRL&DC), Jakar, Bumthang	MoAF	LC	FA	P2	C2	20-Jun-22	28-Jun-22	12-Aug-22	Yeshe Jamtsho

Team II

Team Leader: Tenzin Wangchuk, Audit Officer

Team Member: Kinley, Sr. Auditor & Biren Gurung, AAO

Sl. No.	Name of Agency	Agency Type	Account Type	Audit Type	Priority	Category	Start Date	End Date	Report Issue Date	Focal person
1	Ugyen Wangchuck Institute for Conservation & Environmental Research, Lamegonpa (UWICE), Bumthang including Jigme Singye Wangchuck Stewardship Fund (CD Account)	MoAF	LC	FA	P1	C1	2-Aug-21	13-Aug-21	12-Sep-21	Biren Gurung
2	UNESCO funded "Madanjeet Singh Center for South Asia Forestry Studies", UWICE, Bumthang	MoAF	LC	FA	P1	C3	16-Aug-21	18-Aug-21	17-Sep-21	Biren Gurung
3	Commercial Agriculture CARLEP Project, Wengkar including Regional Office, Khangma, and implementing agencies of Lhuentse, Monggar, P/gatshel, Sjongkhar, Trashigang, and T/Yangtse Dzongkhag	MoAF	PLC	FA	P1	A1	1-Sep-21	14-Oct-21	30-Dec-21	Tenzin Wangchuk
4	CARLEP, Regional Agriculture and Marketing Co-operatives (RAMCO)	MoAF	PLC	FA	P1	C2	18-Oct-21	26-Oct-21		

5	CARLEP(Agriculture Reach and Development Centre)	MoAF	PLC	FA	P1	C3	28-Oct-21	2-Nov-21		
6	CARLEP(Regional Livestock Development Centre)	MoAF	PLC	FA	P1	C3	3-Nov-21	5-Nov-21		
7	Native Poultry and Heifer Breeding Centre, Sertsam, Lhuntse	MoAF	LC	FA	P2	C3	15-Nov-21	3-Dec-21	2-Jan-22	Biren Gurung
8	Regional Agriculture and Marketing Co-operatives (RAMCO), LC Account, Monggar	MoAF	LC	FA	P2	C1	6-Dec-21	21-Dec-21	20-Jan-22	Kinley
9	Dzongkhag Administration, Trongsa including 5 Gewogs	Dzongkhag	LC	FA	P1	A3	17-Jan-22	16-Mar-22	10-May-22	Tenzin Wangchuk
10	Agricultural Research & Development Centre (Renewable Natural Resources Research Development Centre, Wengkhar)	MoAF	LC	FA	P1	B3	4-Apr-22	20-Apr-22	20-May-22	Kinley
11	Eastern Regional Referral Hospital, Monggar	MoH	LC	FA	P2	B2	22-Apr-22	18-May-22	17-Jun-22	Biren Gurung
12	National Horse Breeding Programme, Bumthang	MoAF	LC	FA	P2	C3	1-Jun-22	3-Jun-22	3-Jul-22	Kinley
13	Royal Court of Justice, Bumthang	AA	LC	FA	P2	C3	15-Jun-22	17-Jun-22	17-Jul-22	Kinley

Team III

Team Leader: Sangay Tashi, Audit Officer

Team Member: Dorji Nima, Sr. Auditor & Thinley Choizang, Sr. Auditor

Sl. No.	Name of Agency	Agency Type	Account Type	Audit Type	Priority	Category	Start Date	End Date	Report Issue Date	Focal Person
1	Institute of Language & Cultural Studies (ILCS), Taktse, Trongsa LC Account, including Welfare Fund and CD Account	AA	LC	FA	P2	B2	02-Aug-21	24-Aug-21	27-Sep-21	Dorji Nima
2	Dzongkhag Administration, Lhuentse including 8 Gewogs	Dzongkhag	LC	FA	P1	A2	13-Sep-21	19-Nov-21	13-Jan-22	Sangay Tashi
3	Regional Office, DoR, Tingtibi, Zhemgang	MoWHS	LC	FA	P1	A2	13-Dec-21	19-Jan-22	15-Mar-22	Dorji Nima

4	College of Social Sciences, Gyalpozhing	AA	LC	FA	P2	B3	14-Feb-22	07-Mar-22	06-Apr-22	Sangay Tashi
5	Kurichu Hydropower Plant, Gyelpozhing, Monggar	Corporation	Others	CA	P1	B3	08-Mar-22	25-Mar-22	24-Apr-22	Dorji Nima
6	Regional Revenue & Customs Office (RRCO), Monggar	MoF	LC	FA	P1	B3	28-Mar-22	15-Apr-22	15-May-22	Thinley Choezang
7	Regional Revenue & Customs Office (RRCO), Bumthang	MoF	LC	FA	P1	B3	02-May-22	20-May-22	19-Jun-22	Thinley Choezang
8	National Sheep Breeding Programme, Bumthang	MoAF	LC	FA	P2	C3	30-May-22	01-Jun-22	01-Jul-22	Thinley Choezang
9	Electricity Services Division, BPCL, Zhemgang	Corporation	Others	CA	P2	C1	11-Jun-22	22-Jun-22	22-Jul-22	Dorji Nima

Team IV

Team Leader: Duptho Wangdi, Audit Officer

Team Members: Ugyen Tshewang, Auditor and Yeshe Jamtsho, Auditor

Sl. No.	Name of Agency	Agency Type	Account Type	Audit Type	Priority	Category	Start Date	End Date	Report Issue Date	Focal Person
1	Territorial Forest Division (DFO), Bumthang	MoAF	LC	FA	P2	B2	02-Aug-21	24-Aug-21	23-Sep-21	Sigey Dorji
2	Dzongkhag Administration, Zhemgang including 8 Gewogs	Dzongkhag	LC	FA	P1	A2	06-Sep-21	10-Nov-21	05-Jan-22	Ugyen Tshewang
3	Drungkhag Administration, Panbang	Drungkhag	LC	FA	P1	C1	12-Nov-21	25-Nov-21		
4	Regional Office, DoR, Trongsa	MoWHS	LC	FA	P1	A2	20-Dec-21	25-Jan-22	21-Mar-22	Ugyen Tshewang
5	Tangsihji Hydro Energy Limited (THyE), Trongsa	Corporation	Others	CA	P1	A1	31-Jan-22	11-Mar-22	20-Apr-22	Ugyen Tshewang
6	Rural Development Training Centre (RDTC), Zhemgang	MoAF	LC	FA	P2	C3	21-Mar-22	23-Mar-22	25-Apr-22	Yeshe Jamtsho

7	Regional Livestock Development Centre (RLDC), Zhemgang	MoAF	LC	FA	P3	C2	04-Apr-22	12-Apr-22	12-May-22	Yeshi Jamtsho
8	Central Machinery Unit (CMU), Bumthang	MoAF	LC	FA	P2	B2	25-May-22	17-May-22	17-Jun-22	Ugyen Tshewang
9	Natural Resources Development Corporation Ltd.(NRDCL), Jakar Regional Office, Bumthang including Gelephu Branch Office	Corporation	Others	FA	P2	B2	30-May-22	15-Jun-22	15-Jul-22	Ugyen Tshewang

Team V

Team Leader: Chencho Norbu, Audit Officer

Team Members: Tashi Thinley, Sr. Auditor & Sonam Tenzin, Sr. Auditor

Sl. No.	Name of Agency	Agency Type	Account Type	Audit Type	Priority	Category	Start Date	End Date	Report Issue Date	Focal Person
1	Territorial Forest Division (DFO), Zhemgang	MoAF	LC	FA	P2	B2	02-Aug-21	24-Aug-21	23-Sep-21	Tashi Thinley
2	Dzongkhag Administration, Monggar (including 17 gewogs)	Dzongkhag	LC	FA	P1	A1+	13-Sep-21	16-Dec-21	24-Feb-00	Chencho Norbu
3	Dungkhag Administration, Werringla	MoHCA	LC	FA	P1	C1	20-Dec-21	31-Dec-21	24-Feb-00	Chencho Norbu
4	Regional Trade and Industry Office (RTIO), Trongsa	MoEA	LC	FA	P3	C3	24-Jan-22	26-Jan-22	25-Feb-22	Sonam Tenzin
5	Regional Pig & Poultry Breeding Centre, Lingmethang, Monggar	MoAF	LC	FA	P3	C3	28-Feb-22	02-Mar-22	01-Apr-22	Tashi Thinley
6	Construction Development Corporation Ltd.(CDCL), Lingmethang, Monggar	Corporation	Others	CA	P2	B3	04-Mar-22	30-Mar-22	09-May-22	Chencho Norbu
7	Regional Trade and Industry Office (RTIO), Monggar	MoEA	LC	FA	P3	C3	04-Apr-22	07-Apr-22	07-May-22	Sonam Tenzin
8	Natural Resources Development Corporation Ltd.(NRDCL), Zhongar Regional Office, Mongar	Corporation	Others	FA	P2	B3	18-Apr-22	04-May-22	13-Jun-22	Chencho Norbu
9	Phrumsengla National Park, Ura, Bumthang	MoAF	LC	FA	P2	B2	09-May-22	31-May-22	10-Jul-22	Tashi Thinley

10	National Centre for Animal Nutrition, Bumthang	MoAF	LC	FA	P2	C2	06-Jun-22	14-Jun-22	24-Jul-22	Sonam Tenzin
11	Brown Swiss Cattle Farm, Bumthang	MoAF	LC	FA	p2	C3	20-Jun-22	22-Jun-22	01-Aug-22	Tashi Thinley

G: OFFICE OF THE ASSISTANT AUDITOR GENERAL (OAAG), PHUNTSHOLING

Team I

Team Leader: Kelzang Tenzin, Audit Officer

Team member: Sonam Tshering A ; Jigme Thinley, Sr. Auditor & Phub Zam, AO

Sl. No.	Name of the Agency	Agency Type	Account Type	Audit Type	Priority	Category	Start Date	End Date	Report Issue Date	Focal Person
1	Subregional Economic Cooperation Road Connectivity Project (SASEC) ,Thromdey,Phuentsholing	Autonomous	PLC	FA	P1	C1	12-Jul-21	20-Jul-21	09-Sep-21	Phub Zam
2	SASEC Transport, Trade Facilitation and Logistics Project (Grant)	Autonomous	PLC	FA	P1	C1	21-Jul-21	29-Jul-21	19-Sep-21	Sonam Tshering
3	Haa Dzongkhag Administration including 6 Gewogs	Dzongkhag	LC	FA	P1	A2+	02-Aug-21	15-Sep-21	07-Nov-21	Jigme Thinley
4	Regional Livestock Development Centre , Tsimasham, Chhukha including Veterinary Hospital, Phuentsholing	MoAF	LC	FA	P2	B3	01-Oct-21	14-Oct-21	05-Dec-21	Phub Zam
5	Gaeddu College of Business Studies, Chhukha	Autonomous	LC	FA	P2	B3	15-Oct-21	29-Oct-21	19-Dec-21	Sonam Tshering
6	Tala Hydro Power Plant, Darla	Corporation	Others	CA	P1	A3	1-Nov-21	28-Nov-21	18-Jan-22	Jigme Thinley
7	Royal Court of Justice, Drungkhag Court, Phuentsholing	Autonomous	LC	FA	P2	C1	30-Nov-21	09-Dec-21	30-Jan-22	Phub Zam
8	State Mining Corporation Limited, Samtse	Corporation	Others	CA	P2	B3	11-Dec-21	31-Dec-21	20-Feb-22	Jigme Thinley
9	Samtse College of Education, Samtse	Autonomous	LC	FA	P2	B3	03-Jan-22	20-Jan-22	13-Mar-22	Phub Zam

10	Regional Revenue & Customs Office, Samtse including checkposts at Samtse, Gomtu, Bindu, and Jitti	MoF	LC	FA	P2	B1	21-Jan-22	11-Feb-22	03-Apr-22	Jigme Thinley
11	Food Corporation of Bhutan Limited, Phuentsholing including Bulk p/Ling, Depot Samtse, Auction yard (Pling and Samtse)	Corporation	Others	CA	P1	A1	14-Feb-22	21-Mar-22	11-May-22	Kelzang Tenzin
12	Material Management Division, DGPC, Phuentsholing	Corporation	Others	CA	P2	B1	22-Mar-22	12-Apr-22	02-Jun-22	Kelzang Tenzin
13	Thromde LC, Phuentsholing including Education Subsidy	Autonomous	LC	FA	P1	A2	13-Apr-22	13-May-22	05-Jul-22	Jigme Thinley
14	Regional Revenue & Customs Office, Phuentsholing including SBA	MoF	LC	FA	P1	A1	16-May-22	15-Jun-22	07-Aug-22	Jigme Thinley
15	Royal Institute for Governance & Strategic Studies (RIGSS), Phuentsholing	Autonomous	Others	FA	P2	C1	16-Jun-22	30-Jun-22	21-Aug-22	Phub Zam

Team II

Team Leader: Tshering Chopel, Sr. Audit Officer

Team Member: Chimi Tshering, AAO; Sonam Tshering B, AAO & Deki, Auditor

Sl. No.	Name of Agencies	Agency Type	Account Type	Audit Type	Priority	Category	Start Date	End Date	Report Issue Date	Focal Person
1	Thromde CD and Revenue, Phuentsholing	Autonomous	CD	CA	P1	A1	15-Jul-21	11-Aug-21	01-Oct-21	Deki
2	Dzongkhag Administration, Chhukha including 11 Gewogs	Dzongkhag	LC	FA	P1	A1+	13-Aug-21	11-Oct-21	27-Dec-21	Tshering Chopel
3	Drungkhag Administration, Phuentsholing	Gewog	LC & CD	FA	P1	C3	14-Oct-21	26-Oct-21	27-Dec-21	Deki
4	Development of new infrastructure and teaching learning resources at College of Science and Technology, GoI-PTA	Autonomous	PLC	FA	P1	C3	29-Oct-21	03-Nov-21	03-Jan-22	Chimi Tshering
5	College of Science and Technology, Rinchening, Phuentsholing	Autonomous	LC	FA	P2	B3	05-Nov-21	19-Nov-21	10-Jan-22	Sonam Tshering

6	Natural Resource Development Corporation Limited, Regional Office, Phuentsholing including offices at Gedu & Samtse	Corporation	Others	CA	P2	B3	22-Nov-21	03-Dec-21	24-Jan-22	Tshering Chopel
7	Food Corporation of Bhutan Limited, Regional Office, Thimphu including Depot Paro and Bulk Thimphu	Corporation	Others	CA	P2	A3	06-Dec-21	30-Dec-21	21-Feb-22	Deki
8	Bhutan Board Products Limited, Thimphu	Corporation	Others	CA	P2	C1	31-Dec-21	11-Jan-22	03-Mar-22	Tshering Chopel
9	Bonded Ware House, Army Welfare Project, Thimphu	Corporation	Others	CA	P2	C1	12-Jan-22	21-Jan-22	14-Mar-22	Deki
10	Bhutan Ferro Alloys Limited, Phuentsholing	Corporation	Others	CA	P2	A1	24-Jan-22	23-Feb-22	15-Apr-22	Tshering Chopel
11	Chhukha Hydropower Plant, Chhukha	Corporation	Others	CA	P1	A3	25-Feb-22	21-Mar-22	11-May-22	Deki
12	Territorial Forest Division, Gedu including Range Offices Phuentsholing, Gedu & Tshimasham	MoAF	LC	FA	P2	B2	23-Mar-22	08-Apr-22	30-May-22	Chimi Tshering
13	Bhutan Board Products Limited, Phuentsholing including Tala Factory	Corporation	Others	CA	P1	B1	11-Apr-22	29-Apr-22	20-Jun-22	Tshering Chopel
14	Royal Bhutan Police, Division III, Phuentsholing	MoHCA	LC	FA	P2	C1	03-May-22	13-May-22	04-Jul-22	Sonam Tshering
15	Regional Central Stores, Phuentsholing, MoW&HS	MoWHS	LC	FA	P2	C2	16-May-22	20-May-22	11-Jul-22	Chimi Tshering
16	Regional Immigration Office, Samtse	MoHCA	LC	FA	P2	B3	23-May-22	03-Jun-22	25-Jul-22	Deki

Team III

Team leader: Gyam Dorji, Sr. Auditor

Team member: Nidup Gyeltshen, SAO & Kuch Kumari Subba, Auditor

Sl. No.	Name of Agencies	Agency Type	Account Type	Audit Type	Priority	Category	Start Date	End Date	Report Issue Date	Focal Person
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1	Royal Court of Justice, Dzongkhag Court, Chhukha	Autonomous	LC	FA	P3	C1	15-Jul-21	29-Jul-21	18-Sep-21	Gyam Dorjee
2	Royal Court of Justice, Dzongkhag Court, Haa	Autonomous	LC	FA	P3	C1	02-Aug-21	13-Aug-21	3-Oct-21	Nidup Gyeltshen
3	Royal Court of Justice, Drungkhag Court, Sombaykha	Autonomous	LC	FA	P3	C1	16-Aug-21	27-Aug-21	17-Oct-21	Kuch Kumari Subba
4	Regional Immigration Office, Phuentsholing	MoHCA	LC	FA	P2	B3	01-Sep-21	21-Sep-21	11-Nov-21	Gyam Dorjee
5	Army Welfare Project, Distillery including Bonded Ware House, and Card Board Factory , Samtse	Corporation	Others	CA	P1	A2	27-Sep-21	29-Oct-21	19-Dec-21	Nidup Gyeltshen
6	Medical Stores & Distribution Division, Phuentsholing	MoH	LC	FA	P2	B3	03-Nov-21	24-Nov-21	14-Jan-22	Kuch Kumari Subba
7	Penden Cement Authority Limited, Gomtu including Depot Pling	Corporation	Others	CA	P1	A2	29-Nov-21	31-Dec-21	20-Feb-22	Gyam Dorjee
8	Livestock Central Store, Phuentsholing	MoAF	LC	FA	P2	C3	04-Jan-22	07-Jan-22	27-Feb-22	Nidup Gyeltshen
9	Explosive Management Division: Expenditure Management (RBP), Phuentsholing	MoHCA	Others	FA	P1	C1	12-Jan-22	26-Jan-22	18-Mar-22	Kuch Kumari Subba
10	Food Corporation of Bhutan Limited, Regional Office, Gelephu including Bulk Gelephu and Depots (Bumthang, Dagapela, Damphu, Sarpang, Trongsa)	Corporation	Others	CA	P2	A2	31-Jan-22	11-Mar-22	1-May-22	Gyam Dorjee
11	Bhutan Lottery Limited, Phuentsholing	Corporation	Others	CA	P2	B3	15-Mar-22	01-Apr-22	22-May-22	Nidup Gyeltshen
12	Territorial Forest Division, Samtse	MoAF	LC	FA	P2	B2	06-Apr-22	29-Apr-22	19-Jun-22	Kuch Kumari Subba
13	Royal Court Of Justice, Drungkhag Court, Dophuchen	Autonomous	LC	FA	P3	C1	04-May-22	17-May-22	7-Jul-22	Gyam Dorjee

14	Royal Court of Justice, Drungkhag Court, Tashichoeling	Autonomous	LC	FA	P3	C1	19-May-22	02-Jun-22	23-Jul-22	Nidup Gyeltshen
15	Royal Court of Justice, Dzongkhag Court, Samtse	Autonomous	LC	FA	P3	C1	6-Jun-22	17-Jun-22	7-Aug-22	Kuch Kumari Subba
16	National Jersey Breeding Centre, Samtse	MoAF	LC	FA	P2	C2	20-Jun-22	30-Jun-22	20-Aug-22	Gyam Dorjee

Team IV

Team leader: Sonam Chopel, Sr. Auditor

Team member: Gem Tshering, AAO and Gelay Jamtsho, Auditor

Sl. No.	Name of Agencies	Agency Type	Account Type	Audit Type	Priority	Category	Start Date	End Date	Report Issue Date	Focal Person
1	Subregional Economic Cooperation Road Connectivity Project (SASEC) , DoR, G-0400 BHU, Phuentsholing	MoWHS	PLC	FA	P1	C1	15-Jul-21	28-Jul-21	29-Sep-21	Gem Tshering
2	SASEC Transport, Trade Facilitation and Logistics Project (Loan)		PLC	FA	P1	C1	30-Jul-21	12-Aug-21	13-Oct-21	Gelay Jamtsho
3	Dzongkhag Administration, Samtse	Dzongkhag	LC	FA	P1	A1	17-Aug-21	17-Sep-21	07-Feb-22	Sonam Chopel
	Samtse Gewog	Gewog	LC & CD	FA			20-Sep-21	21-Sep-21	07-Feb-22	Gelay Jamtsho
	Norboogang Gewog	Gewog	LC & CD	FA			24-Sep-21	27-Sep-21	07-Feb-22	Gem Tshering
	Ugyentse Gewog	Gewog	LC & CD	FA			28-Sep-21	29-Sep-21	07-Feb-22	Gelay Jamtsho
	Yoeseltse Gewog	Gewog	LC & CD	FA			30-Sep-21	01-Oct-21	07-Feb-22	Gem Tshering
	Sang Ngag Chhoeling Gewog	Gewog	LC & CD	FA			04-Oct-21	05-Oct-21	07-Feb-22	Gelay Jamtsho
	Namgaychhoeling Gewog	Gewog	LC & CD	FA			06-Oct-21	07-Oct-21	07-Feb-22	Gem Tshering

	Tading Gewog	Gewog	LC & CD	FA			08-Oct-21	11-Oct-21	07-Feb-22	Gem Tshering
	Phuentshogpelri Gewog	Gewog	LC & CD	FA			12-Oct-21	13-Oct-21	07-Feb-22	Gelay Jamtsho
4	Drungkhag Administration, Tashichhoeling	Drungkhag	LC	FA	P1	C1	14-Oct-21	29-Oct-21	07-Feb-22	Sonam Chophel
	Tashichhoeling Gewog	Gewog	LC & CD	FA			02-Nov-21	03-Nov-21	07-Feb-22	Gelay Jamtsho
	Pemaling Gewog	Gewog	LC & CD	FA			04-Nov-21	05-Nov-21	07-Feb-22	Gem Tshering
	Tendruk Gewog	Gewog	LC & CD	FA			08-Nov-21	09-Nov-21	07-Feb-22	Gelay Jamtsho
	Norgaygang Gewog	Gewog	LC & CD	FA			10-Nov-21	12-Nov-21	07-Feb-22	Gem Tshering
5	Drungkhag Administration, Dophoogchen	Drungkhag	LC	FA	P1	C1	15-Nov-21	26-Nov-21	07-Feb-22	Sonam Chophel
	Doongtoed Gewog	Gewog	LC & CD	FA			29-Nov-21	30-Nov-21	07-Feb-22	Gelay Jamtsho
	Denchukha Gewog	Gewog	LC & CD	FA			01-Dec-21	02-Dec-21	07-Feb-22	Gem Tshering
	Dophoogchen Gewog	Gewog	LC & CD	FA			03-Dec-21	06-Dec-21	07-Feb-22	Gelay Jamtsho
6	Royal Bhutan Police, Division IV, Samtse	MoHCA	LC	FA	P2	C1	08-Dec-21	22-Dec-21	07-Feb-22	Gem Tshering
7	Regional Office, Department of Roads, Phuentsholing, MoW&HS	MoWHS	LC	FA	P1	A2	27-Dec-21	03-Feb-22	04-Apr-22	Sonam Chophel
8	General Hospital, Phuentsholing	Ministry	LC	FA	P3	B3	07-Feb-22	28-Feb-22	03-May-22	Gelay Jamtsho
9	Regional Corporate Office, BPCL, Phuentsholing including ESD Phuentsholing, ESD, Samtse, Regional Stores Division, Phuentsholing, TMD, Phuentsholing, Substation Maintenance Division, Phuentsholing	Corporation	Others	CA	P3	A2	02-Mar-22	08-Apr-22	09-Jun-22	Gelay Jamtsho

10	Calf Rearing Centre, Wangkha	Ministry	LC	FA	P3	C2	11-Apr-22	18-Apr-22	17-Jun-22	Gem Tshering
11	Regional Office of Economic Affairs, Phuentsholing	Ministry	LC	FA	P3	C1	20-Apr-22	04-May-22	04-Jul-22	Gem Tshering
12	Road Safety Transport Authority, Regional Office, Phuentsholing including Base Offices in Phuentsholing, Gedu, Tsimasham and Samtse	Ministry	LC	FA	P3	C1	06-May-22	20-May-22	21-Jul-22	Gem Tshering
13	Army Welfare Project, Head Office, Phuentsholing, included Bonded Ware House	Corporation	Others	CA	P1	A2	24-May-22	30-Jun-22	30-Aug-22	Sonam Chophel

H: OFFICE OF THE ASSISTANT AUDITOR GENERAL (OAG), SAMDRUPJONGKHAR

Team I

Team Leader: Lungay Wangdi, Audit Office

Team member: Kinzang Chophel, Sr. Auditor; Pema Jamtsho Tamang, Auditor & Dorji Gyeltshen, Auditor

Sl. No.	Name of the Agency	Agency Type	Account Type	Audit Type	Priority	Category	Start Date	End Date	Report Issue Date	Focal Person
1	Electricity Services Division, Bhutan Power Corporation Ltd., Samdrup Jongkhar	Corporation	Others	CA	P2	B2	02-Aug-21	18-Aug-21	15-Nov-21	Lungay Wangdi
2	Distribution and Construction, Bhutan Power Corporation Ltd., Deothang, Samdrup Jongkhar	Corporation	Others	CA	P2	B3	20-Aug-21	05-Sep-21	30-Nov-21	Kinzang Chophel
3	Dzongkhag Administration, Trashigang including 15 Gewogs	Dzongkhag	LC	FA	P1	A1+	15-Sep-21	30-Nov-21	15-May-22	Lungay Wangdi
4	Dungkhag Administration Sakteng, Trashigang	Dungkhag	LC	FA	P1	C1	2-Dec-21	15-Dec-21	15-May-22	Pema Jamtsho Tamang
5	Dungkhag Administration Thrimshing, Trashigang	Dungkhag	LC	FA	P1	C1	20-Dec-21	31-Dec-21	15-May-22	Dorji Gyeltshen
6	Dungkhag Administration Wamrong, Trashigang	Dungkhag	LC	FA	P1	C1	4-Jan-22	17-Jan-22	15-May-22	Kinzang Chophel
7	Regional Road Safety and Transport Authority, S/Jongkhar	Ministry	LC	FA	P2	B3	24-Jan-22	7-Feb-22	20-May-22	Lungay Wangdi

8	Regional Trade & Industry Office, S/Jongkhar	Ministry	LC	FA	P3	C2	9-Feb-22	17-Feb-22	25-May-22	Pema Jamtsho Tamang
9	Dzongkhag Court, Trashiyangtse	Judiciary	LC	FA	P2	C2	27-Feb-22	9-Mar-22	30-May-22	Kinzang Chopel
10	Bumdheling Wildlife Sanctuary, Trashiyangtse LC	GNHC	LC/ PLC	FA	P2	C2	11-Mar-22	16-Mar-22	5-Jun-22	Dorji Gyeltshen
11	Dungkhag Court, Samdrup Choling	Judiciary	LC	FA	P2	C3	21-Mar-22	24-Mar-22	5-Jun-22	Lungay Wangdi
12	Territorial Forest Division, Pemagatshel	Ministry	LC	FA	P2	C2	4-Apr-22	12-Apr-22	15-Jun-22	Pema Jamtsho Tamang
13	Royal Bhutan Police, Pemagatshel	Arm Force	CD	FA	P2	C2	14-Apr-22	22-Apr-22	20-Jun-22	Kinzang Chopel

Team II

Team leader: Dechen Lhendup, Sr. Audit Officer

Team member: Namgay Tenzin, AO; Phuntsho Choden, Auditor & Phuntsho Dorji, Sr. Auditor

Sl. No.	Name of Agencies	Agency Type	Account Type	Audit Type	Priority	Category	Start Date	End Date	Report Issue Date	Focal Person
1	Sherubtse College, Kanglung & Kanglung Centenary College (Advance Studies)	AA	LC/CD	FA	P2	B1	2-Aug-21	20-Aug-21	22/10/2021	Namgay Tenzin
2	Electricity Services Division, Bhutan Power Corporation Ltd., Trashiyangtse	Corporation	Others	CA	P2	B3	23-Aug-21	3-Sep-21	15-Nov-21	Phuntsho Choden
3	Royal Bhutan Police, Trashiyangtse	Arm Force	CD	FA	P2	C2	6-Sep-21	10-Sep-21	15-Nov-21	Phuntsho Choden
4	Thromdey Office, Samdrup Jongkhar	AA	LC/CD	FA	P1	A2	20-Sep-21	15-Oct-21	15-Dec-21	Dechen Lhendup
5	Dzongkhag Administration, Pemagatshel including 11 Gewogs	Dzongkhag	LC	FA	P1	A1+	25-Oct-21	29-Dec-21	15-Mar-22	Dechen Lhendup & Namgay Tenzin
6	Dungkhag Administration Nganglam, Pemagatshel	Dungkhag	LC	FA	P1	C1	1-Jan-22	12-Jan-22	28-Feb-22	Phunsho Dorji

7	Royal Bhutan Police, S/Jongkhar	Arm Force	CD	FA	P2	C2	17-Jan-22	21-Jan-22	21-Mar-22	Phuntsho Choden
8	Regional Veterinary Laboratory Centre, Khangma	Ministry	LC	FA	P2	C1	1-Feb-22	10-Feb-22	15-Apr-22	Namgay Tenzin
9	Kouphuku International Dairy Corporation, Chenari, Trashigang	Corporation	Others	CA	P2	C1	11-Feb-22	22-Feb-22	20-Apr-22	Phuntsho Choden
10	Territorial Forest Division, Trashigang	Ministry	LC	FA	P2	C2	23-Feb-22	2-Mar-22	20-May-22	Phuntsho Dorji
11	Dzongkhag Court, Samdrup Jongkhar	Judiciary	LC	FA	P2	C2	7-Mar-22	11-Mar-22	15-May-22	Namgay Tenzin
12	Dungkhag Court, Jomotshangkha	Judiciary	LC	FA	P2	C3	21-Mar-22	23-Mar-22	23-May-22	Dechen Lhendup
13	Jomotshangkha Wildlife Sanctuary	Ministry	LC	FA	P2	C2	25-Mar-22	29-Mar-22	31-May-22	Phuntsho Choden

Team III

Team Leader: Phuntsho Choden, Audit Officer

Team member: Phurba Dorji, AAO; Yeshey Dorji, AAO & Rinzin Norbu, Auditor

Sl. No.	Name of Agencies	Agency Type	Account Type	Audit Type	Priority	Category	Start Date	End Date	Report Issue Date	Focal Person
1	Electricity Services Division, Bhutan Power Corporation Ltd., Trashigang	Corporation	Others	CA	P2	B3	02-Aug-21	16-Aug-21	15-Oct-21	Phurpa Dorji
2	Royal Bhutan Police, Trashigang	Arm Force	CD	FA	P2	C2	19-Aug-21	26-Aug-21	18-Nov-21	Yeshey Dorji
3	Jigme Namgyel Polytechnic, Dewathang	AA	LC/CD	FA	P2	B3	30-Aug-21	10-Sep-21	31-Dec-21	Rinzin Norbu
4	Dzongkhag Administration, Trashiyangtse including 8 Gewogs	Dzongkhag	LC	FA	P1	A2+	27-Sep-21	15-Nov-21	15-Mar-22	Phuntsho Choden & Phurpa Dorji
5	Regional Office, DoR, Samdrupjongkhar	Ministry	LC	FA	P1	B3	22-Nov-21	03-Dec-21	31-Mar-22	Phurpa Dorji

6	Dungkhag Court, Thrimshing	Judiciary	LC	FA	P2	C3	13-Dec-21	17-Dec-21	15-Apr-22	Yeshey Dorji
7	Dungkhag Court, Wamrong	Judiciary	LC	FA	P2	C3	20-Dec-21	24-Dec-21	15-Apr-22	Rinzin Norbu
8	Regional Revenue and Customs Office, S/Jongkhar	Ministry	LC	FA	P1	B2	03-Jan-22	19-Jan-22	19-May-22	Phurpa Dorji
9	Dungsam Cement Corporation Limited, Nganglam	Corporation	Others	CA	P1	A1	31-Jan-22	02-Mar-22	15-Jun-22	Phurpa Dorji
10	Dungsam Polymer Ltd, Nanglam	Corporation	Others	CA	P2	C2	03-Mar-22	09-Mar-22	15-Jun-22	Rinzin Norbu
11	Dungkhag Court, Nganglam	Judiciary	LC	FA	P2	C3	10-Mar-22	14-Mar-22	14-May-22	Yeshey Dorji
12	Regional Immigration Office, Samdrup Jongkhar	Ministry	LC	FA	P2	B2	21-Mar-22	06-Apr-22	15-Jun-22	Phurpa Dorji
13	Regional Centre for Aquaculture (Fishery), Samdrupcholing	Ministry	LC	FA	P2	C3	13-Apr-22	15-Apr-22	15-Jul-22	Rinzin Norbu
14	Regional Mithun Breeding Farm, Arong	Ministry	LC	FA	P2	C3	18-Apr-22	20-Apr-22	15-Jul-22	Yeshey Dorji

Team IV

Team Leader: Cheku Wangchuk, Dy. Chief Auditor

Team Member: Sonam Gyeltshen, Sr. Auditor; Karma Sangay, Sr. Auditor & Leki Seldon, Auditor

Sl. No.	Name of Agency	Agency Type	Account Type	Audit Type	Priority	Category	Start Date	End Date	Report Issue Date	Focal Person
1	National Handloom Corporation Ltd. Khaling	Corporation	Others	CA	P2	C2	02-Aug-21	06-Aug-21	15-Oct-21	Cheku Wangchuk
2	Regional Nublang Breeding Center, Tashiyangphu, Wamrong	Ministry	LC	FA	P2	C3	09-Aug-21	11-Aug-21	25-Oct-21	Leki Seldon
3	Dzongkhag Administration, Samdrupjongkhar including 11 Gewogs	Dzongkhag	LC	FA	P1	A1+	01-Sep-21	04-Nov-21	28-Feb-22	Cheku Wangchuk, Sonam Gyeltshen

4	Dungkhag Administration Jomotshangkha	Dungkhag	LC	FA	P1	C1	15-Nov-21	24-Nov-21	28-Feb-22	Karma Sangay
5	Dungkhag Administration Samdrupcholing, S/Jongkhar	Dungkhag	LC	FA	P1	C1	06-Dec-21	15-Dec-21	28-Feb-22	Leki Seldon
6	National Institute of Zorigchusum, Trashiyangtse	AA	CD	FA	P2	C2	27-Dec-21	31-Dec-21	26-Feb-22	Sonam Gyeltshen
7	Technical Training Institute, Rangjung	AA	CD	FA	P2	C2	03-Jan-22	07-Jan-22	07-Apr-22	Sonam Gyeltshen
8	Territorial Forest Division, S/Jongkhar	Ministry	LC	FA	P2	C2	17-Jan-22	21-Jan-22	21-Mar-22	Leki Seldon
9	Regional Office, DoR, Trashigang	Ministry	LC	FA	P1	B3	14-Feb-22	25-Feb-22	30-Apr-22	Karma Sangay
10	Kholongchhu Hydro Energy Ltd. Trashiyangtse	Corporation	Others	CA	P1	A1	28-Feb-22	30-Mar-22	31-May-22	Cheku Wangchuk
11	Sakteng Wildlife Sanctuary, Phongme	GNHC	PLC	FA	P2	C2	01-Apr-22	08-Apr-22	15-Jun-22	Leki Seldon
12	Dungkhag Court, Sakteng	Judiciary	LC	FA	P2	C3	11-Apr-22	14-Apr-22	14-Jun-22	Sonam Gyeltshen
13	Dzongkhag Court, Trashigang	Judiciary	LC	FA	P2	C2	18-Apr-22	22-Apr-22	22-Jun-22	Sonam Gyeltshen
14	Dzongkhag Court, Pemagatshel	Judiciary	LC	FA	P2	C2	25-Apr-22	29-Apr-22	05-Jun-22	Karma Sangay
15	Electricity Supply Division, Bhutan Power Corporation Ltd., Pemagatshel	Corporation	Others	CA	P2	B3	02-May-22	13-May-22	25-Jun-22	Karma Sangay

I: OFFICE OF THE ASSISTANT AUDITOR GENERAL (OAAG), TSIRANG

Team I

Team Leader: Kuenzang Wangchuk, Dy. Chief Auditor

Team Member: Rinzin Choda, Sr. Auditor, Bikash Rai, AO & Pema Zam, AAO

Sl. No.	Name of Agency	Agency Type	Account Type	Audit Type	Priority	Category	Start Date	End Date	Report Issue Date	Focal Person
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1	Construction of 132kV DC transmission line from Nikachu pothead yard to Mangdechu pothead yard	Corporation	Others	FA	P1	C1	01-Jul-21	09-Jul-21	09-Aug-21	Rinzin Choda
2	Regional Revenue & Customs Office, Gelephu, Sarpang	MoF	LC	FA	P1	A3	12-Jul-21	04-Aug-21	22-Sep-21	Kuenzang Wangchuk
3	Vector Borne Disease Control Program, Gelephu - LC Account, Sarpang	MoH	LC	FA	P1	B3	05-Aug-21	22-Aug-21	10-Oct-21	Kuenzang Wangchuk
4	Acceleration towards achieving zero indigenous Malaria in Bhutan, Gelephu, GFATM Project, Sarpang	MoH	PLC	FA	P1	C2	23-Aug-21	31-Aug-21	19-Oct-21	Kuenzang Wangchuk
5	Vector Borne Disease Control Program, Gol-PTA, FIC 4723, Sarpang	MoH	PLC	FA	P1	C2	01-Sep-21	05-Sep-21	24-Oct-21	Pema Zam
6	Dzongkhag Administration, Sarpang	Dzongkhag	LC	FA	P1	A1+	06-Sep-21	20-Oct-21	15-Mar-22	Kuenzang Wangchuk
	Gakidling Gewog Administration, Sarpang	Gewog	LC	FA			21-Oct-21	24-Oct-21	15-Mar-22	Kuenzang Wangchuk
	Jigme Chhoeling Gewog Administration, Sarpang	Gewog	LC	FA			25-Oct-21	29-Oct-21	16-Mar-22	Rinzin Choda
	Chhudzom Gewog Administration, Sarpang	Gewog	LC	FA			01-Nov-21	05-Nov-21	16-Mar-22	Rinzin Choda
	Gelegphu Gewog Administration, Sarpang	Gewog	LC	FA			08-Nov-21	12-Nov-21	17-Mar-22	Bikash Rai
	Samtenling Gewog Administration, Sarpang	Gewog	LC	FA			15-Nov-21	17-Nov-21	17-Mar-22	Bikash Rai
	Dekidling Gewog Administration, Sarpang	Gewog	LC	FA			18-Nov-21	22-Nov-21	18-Mar-22	Pema Zam
	Shompangkha Gewog Administration, Sarpang	Gewog	LC	FA			23-Nov-21	26-Nov-21	18-Mar-22	Pema Zam
	Seng-Gey Gewog Administration, Sarpang	Gewog	LC	FA			29-Nov-21	01-Dec-21	19-Mar-22	Kuenzang Wangchuk
	Chhuzagang Gewog Administration, Sarpang	Gewog	LC	FA			02-Dec-21	06-Dec-21	19-Mar-22	Kuenzang Wangchuk

	Taraythang Gewog Administration, Sarpang	Gewog	LC	FA			07-Dec-21	10-Dec-21	20-Mar-22	Pema Zam
	Serzhong Gewog Administration, Sarpang	Gewog	LC	FA			13-Dec-21	15-Dec-21	20-Mar-22	Kuenzang Wangchuk
	Umling Gewog Administration, Sarpang	Gewog	LC	FA			16-Dec-21	22-Dec-21	21-Mar-22	Pema Zam
7	Dungkhag Administration, Umling, Sarpang	Drungkhag	LC	FA	P1	C1	23-Dec-21	23-Jan-22	21-Mar-22	Kuenzang Wangchuk
8	Sarpang Dzong Construction Project, Sarpang	MoHCA	PLC	FA	P1	A1	24-Jan-22	15-Mar-22	03-May-22	Kuenzang Wangchuk
9	Central Regional Referral Hospital, Gelephu, Sarpang	MoH	LC	FA	P2	B2	16-Mar-22	15-Apr-22	03-Jun-22	Pema Zam
10	Regional (Central) Office, Construction Development Corporation Limited, Gelephu, Sarpang	Corporation	Others	CA	P3	C1	18-Apr-22	20-May-22	08-Jul-22	Pema Zam

Team II

Team Leader: Jamtsho, Sr. Auditor

Team Member: Jyoti Gurung , AAO & Nima Choden, AAO

Sl. No.	Name of Agency	Agency Type	Account Type	Audit Type	Priority	Category	Start Date	End Date	Report Issue Date	Focal Person
1	Dzongkhag Administration, Tsirang	Dzongkhag	LC	FA	P1	A1+	19-Jul-21	3-Sep-21	7-Jan-22	Jamtsho
	Kikhorthang Gewog Administration, Tsirang	Gewog	LC	FA			6-Sep-21	8-Sep-21	3-Jan-22	Jyoti Gurung
	Shemjong Gewog Administration, Tsirang	Gewog	LC	FA			9-Sep-21	14-Sep-21	3-Jan-22	Jyoti Gurung
	Dunglagang Gewog Administration, Tsirang	Gewog	LC	FA			15-Sep-21	17-Sep-21	3-Jan-22	Jyoti Gurung

	Sergithang Gewog Administration, Tsirang	Gewog	LC	FA			20-Sep-21	23-Sep-21	12-Jan-22	Nima Choden
	Phuntenchu Gewog Administration, Tsirang	Gewog	LC	FA			24-Sep-21	28-Sep-21	12-Jan-22	Nima Choden
	Tsirangtoe Gewog Administration, Tsirang	Gewog	LC	FA			29-Sep-21	1-Oct-21	12-Jan-22	Nima Choden
2	Gelephu Thromde LC, CD Accounts and Revenue, Sarpang	Autonomous	LC	FA	P1	A3	11-Oct-21	12-Nov-21	11-Feb-22	Jyoti Gurung
3	Territorial Forest Division (DFO), Sarpang	MoAF	LC	FA	P2	B2	22-Nov-21	21-Dec-21	18-Mar-22	Jamtsho
4	Ensuring Tiger Protection beyond Protected Areas, Sarpang Territorial Forest Division, Department of Forests and Park Services, WWF Bhutan	MoAF	PLC	FA	P1	C2	22-Dec-21	31-Dec-21	31-Mar-22	Nima Choden
5	National Poultry Development Centre, Gakidling, Sarpang	MoAF	LC	FA	P2	B3	10-Jan-22	28-Jan-22	28-Apr-22	Jyoti Gurung
6	Electricity Service Division, BPC, Gelephu, Sarpang	Corporation	Others	CA	P2	C1	7-Feb-22	18-Feb-22	24-Jun-22	Jamtsho
7	Transmission Maintenance Division, BPC, Gelephu, Sarpang	Corporation	Others	CA	P2	C1	23-Feb-22	11-Mar-22	24-Jun-22	Jamtsho
8	Regional Stores Division, BPC, Pelrithang, Sarpang	Corporation	Others	CA	P2	C1	14-Mar-22	25-Mar-22	27-Jun-22	Nima Choden
9	Fiber Network Division, BPC, Pelrithang, Sarpang	Corporation	Others	CA	P2	C2	28-Mar-22	1-Apr-22	27-Jun-22	Nima Choden
10	Substation Maintenance Division, BPC, Jigmeling, Sarpang	Corporation	Others	CA	P2	C1	4-Apr-22	15-Apr-22	29-Jun-22	Jyoti Gurung
11	Transmission Construction Division, BPC, Jigmeling, Sarpang	Corporation	Others	CA	P2	C1	18-Apr-22	29-Apr-22	29-Jun-22	Jyoti Gurung
12	Regional Immigration Office, Gelephu, Sarpang	MoHCA	LC	FA	P2	B3	9-May-22	20-May-22	29-Jul-22	Nima Choden
13	Regional Office, DoR, Sarpang	MoWHS	LC	FA	P1	A2	30-May-22	30-Jun-22	26-Sep-22	Jamtsho

Team III

Team Leader: Deeba Raj Chhetri, Sr. Auditor

Team Leader: Chhegye Norbu, Sr. Auditor; Tenzin Phuntsho, Auditor & Karma Tshering, Auditor

Sl. No.	Name of Agencies	Agency Type	Account Type	Audit Type	Priority	Category	Start Date	End Date	Report Issue Date	Focal Person
1	Dzongkhag Administration, Dagana	Dzongkhag	LC	FA	P1	A1+	19-Jul-21	31-Aug-21	04-Nov-21	Deeba Raj Chhetri
	Tseza Gewog Administration, Dagana	Gewog	LC	FA			01-Sep-21	03-Sep-21	05-Nov-21	Tenzin Phuntsho
	Karna Gewog Administration, Dagana	Gewog	LC	FA			06-Sep-21	08-Sep-21	05-Nov-21	Tenzin Phuntsho
	Tsenda- Gang Gewog Administration, Dagana	Gewog	LC	FA			09-Sep-21	10-Sep-21	05-Nov-21	Tenzin Phuntsho
	Tashiding Gewog Administration, Dagana	Gewog	LC	FA			13-Sep-21	15-Sep-21	05-Nov-21	Karma Tshering
2	Royal Court of Justice, Dagana	Autonomous	LC	FA	P3	C2	30-Sep-21	08-Oct-21	29-Nov-21	Karma Tshering
3	ORIO Project, DoR, Dagapela	MoWHS	PLC	FA	P1	A1	18-Oct-21	17-Nov-21	06-Jan-22	Chhegye Norbu
4	Royal Bhutan Police, Division-VI, Tsirang	MoHCA	LC	FA	P2	C1	06-Dec-21	10-Dec-21	31-Jan-22	Karma Tshering
5	Royal Bhutan Police, Division-II, Punakha	MoHCA	LC	FA	P2	C1	13-Dec-21	20-Dec-21	08-Feb-22	Chhegye Norbu
6	Royal Bhutan Police, Division-XII, Wangduephodrang	MoHCA	LC	FA	P2	C1	22-Dec-21	29-Dec-21	17-Feb-22	Tenzin Phuntsho
7	Drungkhag Administration, Lhamoi Dzingkha, Dagana	Drungkhag	LC	FA	P1	C1	17-Jan-22	28-Jan-22	11-Apr-22	Deeba Raj Chhetri
	Lhamoi-Dzingkha Gewog Administration, Dagana	Gewog	LC	FA			31-Jan-22	04-Feb-22	12-Apr-22	Karma Tshering
	Karmaling Gewog Administration, Dagana	Gewog	LC	FA			07-Feb-22	11-Feb-22	12-Apr-22	Chhegye Norbu

	Nichula Gewog Administration, Dagana	Gewog	LC	FA			14-Feb-22	18-Feb-22	12-Apr-22	Tenzin Phuntsho
8	Royal Court of Justice, Lhamoyzingkha, Dagana	Autonomous	LC	FA	P3	C2	28-Feb-22	04-Mar-22	25-Apr-22	Karma Tshering
9	Dagachu Hydro Power Corporation, Dagapela, Dagana	Corporation	CD	CA	P2	B3	21-Mar-22	01-Apr-22	23-May-22	Deeba Raj Chhettri
10	Electricity Services Division, BPC, Dagapela, Dagana	Corporation	Others	CA	P3	C1	11-Apr-22	15-Apr-22	06-Jun-22	Chhegye Norbu
11	Territorial Forest Division, Dagapela, Dagana	MoHCA	LC	FA	P2	B2	02-May-22	20-May-22	11-Jul-22	Tenzin Phuntsho
12	Royal Court of Justice, Tsirang	Autonomous	LC	FA	P3	C2	30-May-22	03-Jun-22	25-Jul-22	Karma Tshering
13	Territorial Forest Division (DFO), Tsirang	MoAF	LC	FA	P2	B2	13-Jun-22	30-Jun-22	19-Aug-22	Chhegye Norbu

Team IV

Team Leader: Gyapchu, Sr. Auditor

Team Member: Chhimi Tenzin, Sr. Auditor and Ugen Tenzin, Sr. Auditor

Sl. No.	Name of Agency	Agency Type	Account Type	Audit Type	Priority	Category	Start Date	End Date	Report Issue Date	Focal Person
1	College of Natural Resources, RUB, Lobesa	Autonomous	CD	FA	P1	B3	15-Jul-21	5-Aug-21	8-Sep-21	Gyapchu
2	Development of Infrastructure and Teaching at CNR, Lobesa, Punakha	Autonomous	PLC	FA	P1	C1	6-Aug-21	25-Aug-21	22-Sep-21	Chhimi Tenzin
3	Dzongkhag Administration, Punakha	Dzongkhag	LC	FA	P1	A2+	30-Aug-21	7-Oct-21	30-Dec-21	Gyapchu
	Chhuboog Gewog Administration, Punakha	Gewog	LC	FA			8-Oct-21	02-Nov-21	28-Dec-21	Chhimi Tenzin
	Geonshari Gewog Administration, Punakha	Gewog	LC	FA						Ugen Tenzin

	Guma Gewog Administration, Punakha	Gewog	LC	FA						Chhimi Tenzin
	Lingmukha Gewog Administration, Punakha	Gewog	LC	FA						Ugen Tenzin
	Shelnga Bjemi Gewog Administration, Punakha	Gewog	LC	FA						Ugen Tenzin
	Talog Gewog Administration, Punakha	Gewog	LC	FA						Gyapchu
4	Regional Office, DoR, Lobesa, Punakha	MoWHS	LC	FA	P1	A2	3-Nov-21	16-Dec-21	21-Jan-22	Gyapchu
5	Regional Trade & Industry Office, Gelephu, Sarpang	MoEA	LC	FA	P3	C2	20-Dec-21	29-Dec-21	26-Jan-22	Ugen Tenzin
6	Regional Employment and Labour Office, Gelephu	MoLHR	LC	FA	P3	C2	30-Dec-21	10-Jan-22	4-Feb-22	Chhimi Tenzin
7	National Piggery Development Centre, Gelephu, Sarpang	MoAF	LC	FA	P3	C2	11-Jan-22	20-Jan-22	17-Feb-22	Chhimi Tenzin
8	Phibsoo Wildlife Sanctuary, Singye, Sarpang	MoAF	LC	FA	P1	C2	24-Jan-22	2-Feb-22	22-Feb-22	Gyapchu
9	Securing wildlife habitat and ecological connectivity in TraMCA, Phibsoo Wildlife Sanctuary under Department of Forests and Park Services, WWF Bhutan	MoAF	PLC	FA	P1	C2	3-Feb-22	14-Feb-22	11-Mar-22	Gyapchu
10	Regional Agriculture Machinery Centre, Samtenling, Sarpang	MoAF	Others	FA	P3	C1	15-Feb-22	7-Mar-22	4-Apr-22	Chhimi Tenzin
11	Natural Resources Development Corporation Limited, Gelephu, Sarpang	Corporation	Others	CA	P3	C1	8-Mar-22	23-Mar-22	20-Apr-22	Chhimi Tenzin
12	National Research & Development Centre for Aquaculture, Gelephu, Sarpang	MoAF	LC	FA	P3	C2	24-Mar-22	4-Apr-22	3-May-22	Ugen Tenzin
13	Jigme Wangchuk Power Training Institute, Dekiling, Sarpang	MoLHR	LC	FA	P3	C1	5-Apr-22	20-Apr-22	20-May-22	Ugen Tenzin
14	Royal Court of Justice, Sarpang	Autonomous	LC	FA	P3	C2	21-Apr-22	2-May-22	31-May-22	Ugen Tenzin

15	Regional Agriculture Marketing Cooperative Office, Gelephu, Sarpang	MoAF	LC	FA	P3	C2	3-May-22	12-May-22	10-Jun-22	Chhimi Tenzin
16	Police Training Institute, RBP, Jigmeling, Sarpang	MoHCA	LC	FA	P2	C1	13-May-22	30-May-22	28-Jun-22	Chhimi Tenzin
17	Army Welfare Project, Gelephu, Sarpang	Corporation	Others	CA	P2	B1	31-May-22	17-Jun-22	15-Jul-22	Gyapchu
18	Bhutan Centennial Distillery, Bhur, Sarpang	Corporation	Others	CA	P2	B1	20-Jun-22	8-Jul-22	5-Aug-22	Chhimi Tenzin

Team V

Team Leader: Gem Dorji, Audit Officer

Team Member: Migma Sherpa, Sr. Auditor & Chogyal, Sr. Auditor

Sl. No.	Name of Agency	Agency Type	Account Type	Audit Type	Priority	Category	Start Date	End Date	Report Issue Date	Focal Person
1	Dzongkhag Administration, Wangduephodrang	Dzongkhag	LC	FA	P1	A1+	15-Jul-21	03-Sep-21	02-Dec-21	Migmar Sherpa
	Bjednag Gewog Administration, Wangduephodrang	Gewog	LC	FA			06-Sep-21	08-Sep-21	02-Dec-21	Migmar Sherpa
	Dangchhu Gewog Administration, Wangduephodrang	Gewog	LC	FA			09-Sep-21	11-Sep-21	02-Dec-21	Migmar Sherpa
	Gangteng Gewog Administration, Wangduephodrang	Gewog	LC	FA			13-Sep-21	14-Sep-21	06-Dec-21	Chogyal
	Nahi Gewog Administration, Wangduephodrang	Gewog	LC	FA			20-Sep-21	21-Sep-21	06-Dec-21	Chogyal
	Nyishog Gewog Administration, Wangduephodrang	Gewog	LC	FA			22-Sep-21	27-Sep-21	06-Dec-21	Chogyal
	Phangyuel Gewog Administration, Wangduephodrang	Gewog	LC	FA			28-Sep-21	30-Sep-21	07-Dec-21	Gem Dorji
	Phobji Gewog Administration, Wangduephodrang	Gewog	LC	FA			01-Oct-21	04-Oct-21	07-Dec-21	Gem Dorji
	Theedtsho Gewog Administration, Wangduephodrang	Gewog	LC	FA			06-Oct-21	08-Oct-21	07-Dec-21	Gem Dorji

2	Dzong Reconstruction Project, Wangduephodrang	MoHCA	PLC	FA	P1	A3	18-Oct-21	19-Nov-21	10-Jan-22	Gem Dorji
3	Basochu Hydro Power Plant, Rurichu, Wangduephodrang	Corporation	Others	CA	P2	B3	22-Nov-21	08-Dec-21	28-Jan-22	Chogyal
4	Electricity Services Division, BPC including 400 KV Transmission Maintenance Project Office, Tsirang	Corporation	Others	CA	P3	C1	13-Dec-21	24-Dec-21	14-Feb-22	Migmar Sherpa
5	Agriculture Research Development Centre, Bajothang, Wangduephodrang	MoAF	LC	FA	P1	C1	27-Dec-21	14-Jan-22	07-Mar-22	Migmar Sherpa
6	Regional Seed Centre, Bajo, Wangduephodrang	MoAF	Others	FA	P3	C2	25-Jan-22	01-Feb-22	24-Mar-22	Gem Dorji
7	Royal Court of Justice, Wangduephodrang	Autonomous	LC	FA	P3	C2	07-Feb-22	14-Feb-22	06-Apr-22	Chogyal
8	Regional Livestock Development Centre (RLDC), Wangduephodrang	MoAF	LC	FA	P3	C2	15-Feb-22	25-Feb-22	18-Apr-22	Migmar Sherpa
9	Regional Office, Construction Development Corporation Limited, Hesothangkha, Wangduephodrang	Corporation	Others	CA	P3	C1	07-Mar-22	18-Mar-22	10-May-22	Gem Dorji
10	Technical Training Institute, Samthang, Wangduephodrang	MoLHR	LC	FA	P3	C1	21-Mar-22	01-Apr-22	23-May-22	Migmar Sherpa
11	Technical Training Institute, Khuruthang, Punakha	MoLHR	LC	FA	P3	C1	04-Apr-22	15-Apr-22	06-Jun-22	Migmar Sherpa
12	Electricity Services Division, BPC, Punakha	Corporation	Others	CA	P3	C1	18-Apr-22	29-Apr-22	20-Jun-22	Chogyal
13	Royal Court of Justice, Punakha	Autonomous	LC	FA	P3	C2	03-May-22	10-May-22	30-Jun-22	Gem Dorji
14	Territorial Forest Division, Lobesa (DFO), Punakha	MoAF	LC	FA	P2	B2	12-May-22	03-Jun-22	25-Jul-22	Gem Dorji
15	Electricity Services Division, BPC, Wangduephodrang	Corporation	Others	CA	P3	C1	06-Jun-22	17-Jun-22	08-Aug-22	Chogyal

16	Natural Resources Development Corporation Limited, Wangduephodrang	Corporation	Others	CA	P3	C2	20-Jun-22	30-Jun-22	21-Aug-22	Migmar Sherpa
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Team VI

Team Leader: Rinzin Choda, Sr. Auditor

Team Member: Bikash Rai, Audit Officer

Sl. No.	Name of Agency	Agency Type	Account Type	Audit Type	Priority	Category	Start Date	End Date	Report Issue Date	Focal Person
1	Royal Manas National Park, Gelephu, Sarpang	MoAF	LC	FA	P1	B1	01-Dec-21	17-Dec-21	04-Feb-22	Rinzin Choda
2	Securing wildlife habitat and ecological connectivity in TraMCA, Royal Manas National Park under Department of Forests and Park Services, WWF Bhutan	MoAF	PLC	FA	P1	C2	20-Dec-21	28-Dec-21	15-Feb-22	Bikash Rai
3	Strengthening Institution for Tiger Research in Royal Manas National Park, Royal Manas National Park, Department of Forests and Park Services, WWF Bhutan	MoAF	PLC	FA	P1	C2	29-Dec-21	07-Jan-22	25-Feb-22	Rinzin Choda
4	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	MoAF	PLC	FA	P1	C2	10-Jan-22	21-Jan-22	11-Mar-22	Rinzin Choda
5	Bhutan Tiger Centre, Gelephu, Sarpang	MoAF	LC	FA	P2	C2	24-Jan-22	04-Feb-22	25-Mar-22	Rinzin Choda
6	Road Safety & Transport Authority, Gelephu, Sarpang	MoIC	LC	FA	P2	B2	07-Feb-22	18-Mar-22	06-May-22	Rinzin Choda
7	Agriculture Research Development Centre, Samtenling, Sarpang	MoAF	LC	FA	P1	C1	21-Mar-22	26-Apr-22	14-Jun-22	Bikash Rai
8	Royal Court of Justice, Gelephu, Sarpang	Autonomous	LC	FA	P3	C2	27-Apr-22	11-May-22	29-Jun-22	Bikash Rai

9	Bhutan Hydropower Services Limited, Sarpang	Corporation	Others	CA	P2	B2	12-May-22	10-Jun-22	29-Jul-22	Rinzin Choda
10	Royal Bhutan Police, Division V, Sarpang	MoHCA	LC	FA	P2	C1	13-Jun-22	28-Jun-22	16-Aug-22	Rinzin Choda

J: PERFORMANCE AUDIT DIVISION (PAD)

Sl. No.	Name of the audit	Agency	Planning Dates			Execution Dates		Reporting Dates				Focal Person	Remarks
			Start Date	End Date	Plan Approval	Start Date	End Date	Start Date	Submit Draft Report to Supervisor	Issue draft report	Issue final report		
Team 1: Sonam Phuntsho, Yangchen Karma & Tashi Chophel													
1	Review of past audits of Thimphu Thromde	Thimphu Thromde & MoWHS	01-Jun-21	09-Jul-21	19-Jul-21	21-Jul-21	01-Oct-21	03-Oct-21	26-Nov-21	20-Dec-21	11-Feb-22	Yangchen Karma	Report to be issued in FY 2021-22
Team 2: Leki Tshering, Sangay Thinley, Yan Kumar Brujel and Dophu Tshering													
2	Performance Audit on Farm Roads	Cross sectoral	01-Jul-21	31-Aug-21	10-Sep-21	20-Sep-21	16-Dec-21	20-Dec-21	11-Mar-22	04-Apr-22	23-May-22	Dophu Tshering	Report to be issued in FY 2021-22
Team 1: Sonam Phuntsho, Jigme Dema, Yangchen Karma, Kinley Choden & Tashi Chophel													
3	Performance Audit on Tax administration	Cross sectoral	03-Jan-22	04-Apr-22	12-Apr-22	18-Apr-22	01-Jul-21					Tashi Chophel	Report to be issued in FY 2022-23
Team 2: Leki Tshering, Sangay Thinley, Yan Kumar Brujel and Dophu Tshering													
4	Review of PA on Microfinancing	Cross sectoral	07-Apr-22	27-May-22	02-Jun-22	06-Jun-22	26-Aug-22					Yan Kumar Brujel	Report to be issued in FY 2022-23

K: THEMATIC AUDIT DIVISION (TAD)

Audit Team: Dawa Tshering (TL), Sangay Tenzin & Kinley Choden

Sl. No.	Name of Audit	Agency	Start Date	End Date	Issue Final Report	Focal Person
1	Cooperative Audit of SDG-Strong and Resilient National Public Health System	MoH & Department of Livestock	01-Jun-21	29-Oct-21	15-Mar-22	Kinley Choden

Audit Team: Dendup Tshering (TL), Pema Wangdi, Sanga Rinzin, Tandin Phuntsho & Phuntsho Choden

Sl. No.	Name of Audit	Agency	Start Date	End Date	Issue Final Report	Focal Person
2	Follow-up of PEMS & review of ePEMS	Thromdes & Dzongkhags	15-Jul-21	10-Dec-21	02-May-22	Pema Wangdi

Audit Team: Dawa Tshering (TL), Sangay Tenzin, Dhendup Tshering & Sanga Rinzin

Sl. No.	Name of Audit	Agency	Start Date	End Date	Issue Final Report	Focal Person
3	Performance Audit of Mining Operationa	DGM, SMCL and Private Sectors	17-Jan-22	03-Jun-22	24-Oct-22	Sanga Rinzin

Audit Team: Kinley Zam, Pema Wangdi, Tandin Phuntsho & Phuntsho Choden

Sl. No.	Name of Audit	Agency	Start Date	End Date	Issue Final Report	Focal Person
4	Preparedness of Cyber-security Threats	MoIC (DITT), MoHCA (DoCR, Dol), MoFA, NLCS, MoH, RMA, Banks, Financial Institutions	01-Feb-22	17-Jun-22	02-Nov-22	Tandin Phuntsho



“Every individual must strive to be principled. And individuals in positions of responsibility must even strive harder.”

HIS MAJESTY KING JIGME KHESAR NAMGYEL WANGCHUCK

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