



**AUDIT UNIVERSE**

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**AGENCIES UNDER THE JURISDICTION OF  
THE ROYAL AUDIT AUTHORITY**

**FY 2024-2025**

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## BACKGROUND

To prepare realistic audit schedules that maximize the promotion of good governance, a vital step is the categorization exercise, which forms the foundation of the audit schedule. This exercise is one of the most important activities as it guides the preparation of a realistic Annual Audit Schedule (AAS). Auditing all agencies within a single financial year is impractical due to limited financial as well as human resources. Therefore, the categorization exercise is crucial for prioritizing and rationalizing the audit plan to achieve the maximum impact with the available resources. This exercise is conducted annually, during which the categories and priorities of some agencies are amended.

Despite the existing classification system within the RAA, there is a need for further refinement of parameters to align with new requirements. This is particularly crucial following the consolidation of accounts from ministries' departments and secretariats, federations under the Bhutan Olympic Committee, and regional offices of the Ministry of Agriculture and Livestock and the Ministry of Energy and Natural Resources.

Discussions were held on 15th, 17th, and 19th April 2024, during the AAGs' Meet at the RAA's Conference Hall, to address these needs and revise the categories and priorities. The classification currently ranges from A1, the largest agency requiring 90 man-days, to C3, the smallest requiring 10 man-days.

After thorough deliberation, the meeting reached a consensus to maintain the current classification system. However, it was agreed to rationalise the additional man-days required for larger agencies based on a percentage increase from the A1 category.

### 1. ASSIGNING AGENCY CATEGORY AND PRIORITY

#### 1.1. Assigning Category

Based on the size and complexity of its operations and functions, the audit agencies are categorised into three major categories A, B & C. While the size and complexity are not backed by concrete financial information such as budget, expenditure, and turnovers, the exercise draws on field experiences and professional judgment. The details of the agency's category and its size are as follows:

Interpretation of Agency Categories	
Category	Size & Complexity
A	Large/Complex
B	Medium
C	Small

## 1.2. Assigning Priority

To determine the frequency of audits of agencies, the agencies are assigned two priorities P1 and P2. This prioritization is mainly based on broad parameters as below;

- Regulatory requirements on frequency/timing of audit, such as by acts or/and agreements;
- Perception of risk based on experiences of the RAA from past audits; and
- Any other considerations that the members of the AAG's Meet deem pertinent.

Interpretation of Priorities	
<b>Priority (P1):</b>	Agencies assigned P1 shall be audited annually
<b>Priority (P2):</b>	Agencies assigned P2 shall be audited at least once in two years

## 1.3. Category and Priority for the Financial Year 2024-2025

To maintain consistency and uniformity in assigning category and priority to agencies with similar functions and operations the Divisions/OAAGs decided on a modality. However, some agencies although having similar operations and functions warrant assigning different categories and priorities owing to the difference in size and operations. The assigned category and the priority are not static and it is liable for yearly revision based on the budget and expenditure, complexity and nature of operations, and based on the experiences of the audit team. During the meeting similar agencies were compared in terms of the complexity and size and the Divisions/OAAGs had a unanimous consensus to adopt the following modality for assigning priority and category to agencies.

### Categories and Mandays for Dzongkhags

Sl. No.	Mandays for Dzongkhags	Category	Man-days	Man-days
1	Trashigang	A1		90
	Gewogs (15)	C3	10(15) <i>(man-days reduced by half)</i>	75
	Drungkhag	C2	20(3)	60
		<b>170</b>		<b>225</b>
2	Mongar	A1		90
	Gewogs(17)	C3	10(17) <i>(man-days reduced by half)</i>	85
	Drungkhag	C2	20(1)	20
		<b>170</b>		<b>195</b>
3	Thimphu	A1		90
	Gewogs(8)	C3	10(8) <i>(man-days reduced by half)</i>	40
	Drungkhag	C2	20(1)	20
		<b>130</b>		<b>150</b>
4	Haa	A1		90
	Gewogs(6)	C3	10(6) <i>(man-days reduced by half)</i>	30

Sl. No.	Mandays for Dzongkhags	Category	Man-days	Man-days
	Drungkhag	C2	20(1)	20
		<b>110</b>		<b>140</b>
<b>5</b>	Paro	A1		90
	Gewogs(10)	C3	10(10) <i>(man-days reduced by half)</i>	50
		<b>170</b>		<b>140</b>
<b>6</b>	Punakha	A1		90
	Gewogs(11)	C3	10(11) <i>(man-days reduced by half)</i>	55
		<b>170</b>		<b>145</b>
<b>6</b>	Wangdiphodrang	A1		<b>90</b>
	Gewogs (15)	C3	10(15) <i>(man-days reduced by half)</i>	<b>75</b>
		<b>170</b>		<b>165</b>
<b>7</b>	Tsirang	A1		90
	Gewogs(12)	C3	10(12) <i>(man-days reduced by half)</i>	60
		<b>170</b>		<b>150</b>
<b>8</b>	Dagana	A1		90
	Gewogs(14)	C3	10(14) <i>(man-days reduced by half)</i>	70
	Drungkhag	C2	20	20
		<b>170</b>		<b>180</b>
<b>9</b>	Sarpang	A1		90
	Gewogs(12)	C3	10(12) <i>(man-days reduced by half)</i>	60
	Drungkhag	C2	20	20
		<b>170</b>		<b>170</b>
<b>10</b>	Bumthang	A1		90
	Gewogs(4)	C3	10(4) <i>(man-days reduced by half)</i>	20
		<b>110</b>		<b>110</b>
<b>11</b>	Trongsa	A1		90
	Gewogs(5)	C3	10(5) <i>(man-days reduced by half)</i>	25
		<b>110</b>		<b>115</b>
<b>13</b>	Lhuentse	A1		90
	Gewogs(8)	C3	10(8) <i>(man-days reduced by half)</i>	40
		<b>130</b>		<b>130</b>
<b>14</b>	Zhemgang	A1		90
	Gewogs(8)	C3	10(8) <i>(man-days reduced by half)</i>	40
	Drungkhag	C2	20	20
		<b>130</b>		<b>150</b>
<b>15</b>	Samdrupjongkhar	A1		90
	Gewogs(11)	C3	10(11) <i>(man-days reduced by half)</i>	55
	Drungkhags (2)	C2	20	40
		<b>170</b>		<b>185</b>
<b>16</b>	Pemagatshel	A1		90
	Gewogs(11)	C3	10(11) <i>(man-days reduced by half)</i>	55
	Drungkhag	C2	20	20
		<b>170</b>		<b>165</b>
<b>17</b>	Trashiyangtse	A1		90
	Gewogs(8)	C3	10(8) <i>(man-days reduced by half)</i>	40

Sl. No.	Mandays for Dzongkhags	Category	Man-days	Man-days
		<b>130</b>		<b>130</b>
<b>18</b>	Chhukha	A1		90
	Gewogs(11)	C3	10(11) <i>(man-days reduced by half)</i>	55
	Drungkhag	C2	20	20
		<b>170</b>		<b>165</b>
<b>19</b>	Samtse	A1		90
	Gewogs(15)	C3	10(15) <i>(man-days reduced by half)</i>	75
	Drungkhag	C2	20	40
		<b>170</b>		<b>205</b>
<b>20</b>	Gasa	A1		90
	Gewogs(4)	C3	10(4) <i>(man-days reduced by half)</i>	20
		<b>110</b>		<b>110</b>

### Revised Categories and Man-days of Ministries including National Medical Services, National Health Services, and Bhutan Olympics Committee

Sl. No	Name	Category	Mandays	% Increase	Man days
<b>1</b>	<b>Ministry of Infrastructure and Transport</b>	<b>A1</b>	<b>90</b>	<b>89</b>	<b>170</b>
	Secretariat	C2	20		
	Department of Infrastructure Development	B2	50		
	Department of Surface Transport	B3	40		
	Department of Human Settlements	B1	60		
<b>2</b>	<b>Ministry of Agriculture and Livestock</b>	<b>A1</b>	<b>90</b>	<b>22</b>	<b>110</b>
	Secretariat	C2	20		
	Department of Agriculture	B2	50		
	Department of Livestock	B3	40		
	Department of Agriculture & Marketing Cooperatives including CFM CD Account	B3	40		
<b>3</b>	<b>Ministry of Energy and Natural Resources</b>	<b>A1</b>	<b>90</b>	<b>111.11</b>	<b>190</b>
	Secretariat	C2	20		
	Department of Geologies & Mines including Deposit Works together with ERB-CD Account	B3	40		
	Department of Energy	B3	40		
	Department of Environment and Climate Change	C1	30		
	Department of Water	C1	30		
	Department of Forests & Park Services	C1	30		
	Nature Conservation Division, Ministry of Energy & Natural Resources, Thimphu	C1	0		
	Forest Resources Planning and Management Division, Ministry of Energy & Natural Resources, Thimphu	C1	0		
<b>4</b>	<b>Ministry of Industry, Commerce and Employment</b>	<b>A1</b>	<b>90</b>	<b>133.33</b>	<b>210</b>

Sl. No	Name	Category	Mandays	% Increase	Man days
	Secretariat	C2	20		
	Department of Labour	C1	30		
	Department of Employment and Entrepreneurship including Revolving Fund CD Account No. 100891593	C1	30		
	Department of Media, Creative Industry and Intellectual Property	C1	30		
	Department of Trade	C1	30		
	Department of Industry	B3	40		
	Department of Tourism	C1	30		
<b>5</b>	<b>Ministry of Finance</b>	<b>A1</b>	<b>90</b>	<b>111.11</b>	<b>190</b>
	Secretariat including vehicle Quota	C2	20		
	Department of Planning, Budget and Performance	C1	30		
	Department of Treasury and Accounts	C1	30		
	Department of Procurement and Properties	C1	30		
	Department of Macro-Fiscal and Development Finance	C1	30		
	Department of Revenue & Customs	C1	30		
<b>6</b>	<b>Ministry of Home Affairs</b>	<b>A1</b>	<b>90</b>	<b>144.44</b>	<b>220</b>
	The Secretariat	C2	20		
	Department of Law and Order	C2	20		
	Department of Civil Registration and Census	C2	20		
	Department of Immigration including the Regional Immigration Office, Paro	C1	30		
	Department of Local Governance and Disaster Management	C1	30		
	Department of Culture and Dzongkha Development including National Library & Archives, Royal Academy of Performing Arts, and Hindu Dharma Samudhya	A2	80		
	National Museum of Bhutan, Paro & Trongsa	C2	20		
<b>7</b>	<b>Ministry of Health</b>	<b>A1</b>	<b>90</b>	<b>33.33</b>	<b>120</b>
	Secretariat Services	C2	20		
	Department of Public Health	B3	40		
	Department of Health Services	B2	50		
	Royal Center for Disease Control	C3	10		
<b>8</b>	<b>Ministry of Education and Skills Development</b>	<b>A1</b>	<b>90</b>	<b>88.89</b>	<b>170</b>
	Secretariat including Sherig Endowment Fund	C2	20		
	Department of School Education	B2	50		
	Department of Workforce Planning and Skills Development	B2	50		
	Department of Education Programs	B2	50		
<b>9</b>	<b>Ministry of Foreign Affairs and External Trade</b>	<b>A1</b>	<b>90</b>	<b>11.11</b>	<b>100</b>
<b>10</b>	<b>National Medical Services</b>	<b>A1</b>	<b>90</b>	<b>33.33</b>	<b>120</b>

Sl. No	Name	Category	Mandays	% Increase	Man days
	Department of Clinical Services	B3	40		
	Department of Medical Products	B3	40		
	Department of Biomedical Engineering	B3	40		
<b>11</b>	<b>National Hospital Services</b>	<b>A1</b>	<b>90</b>	<b>33.33</b>	<b>120</b>
	Jigme Dorji Wangchuck National Referral Hospital				
	National Traditional Medicine Services				
	Gidakom Hospital				
<b>12</b>	<b>Bhutan Olympic Committee</b>	<b>A1</b>	<b>90</b>	<b>100</b>	<b>180</b>
	Bhutan Olympic Committee LC Account	A1	90		
	Bhutan Football Federation(FIFA Account)	C1	30		
	Bhutan Football Federation(AFC Account)	C1	30		
	Bhutan Basketball Federation	C1	30		
	Bhutan Table Tennis Federation	C1	30		
	Bhutan Tennis Federation	C1	30		
	Bhutan Amateur Athletic Federation	C1	30		
	Bhutan Archery Federation	C1	30		
	Bhutan Cricket Council Board	C1	30		
	Bhutan Boxing Federation	C1	30		
	Bhutan Tae Kwondo Federation	C1	30		
	Bhutan Volleyball Federation	C1	30		
	Bhutan Badminton Federation	C1	30		
	Bhutan Body Building and Weight Lifting Federation	C1	30		
	Bhutan Golf Federation	C1	30		
	Bhutan Shooting Federation	C1	30		
	Bhutan Indigenous Games and Sports Association	C1	30		
	Bhutan Judo Association	C1	30		
	Bhutan Karate Association	C1	30		
	Bhutan Chess Federation	C1	30		

### Categories and Man-days of Regional Offices, Ministry of Agriculture and Livestock, and Ministry of Energy and Natural Resources

Sl. No	Name	Category	Mandays	% Increase	Man days
<b>1</b>	<b>Regional Offices Thimphu, Ministry of Agriculture and Livestock</b>	<b>A1</b>	<b>90</b>	<b>122</b>	<b>200</b>
	National Biodiversity Centre, Serbithang including Bhutan Access & Benefit Sharing Fund	C1			
	National Plant Protection Centre, Semtokha including Pesticides Revolving Fund CD Account	C1			
	National Centre for Animal Health, Serbithang including Medicine Revolving Fund CD Account	C1			



Sl. No	Name	Category	Mandays	% Increase	Man days
	National Soil Services Centre, Semtokha	C1			
	National Dairy Research and Development Centre, Yusipang	B3			
	National Pig Breeding Centre, Yusipang	C1			
	National Livestock Breeding Centre	C1			
	National Centre for Organic Agriculture, Yusipang	C1			
<b>2</b>	<b>Regional Offices Paro, Ministry of Agriculture and Livestock</b>	<b>A1</b>	<b>90</b>	<b>33</b>	<b>120</b>
	National Seed Centre, Paro	C1			
	Agriculture Machinery and Technology Centre including KR-II Grant, Paro	C1			
	Regional Poultry Breeding Centre, Paro	C1			
	National Post Harvest Centre, Paro	C1			
<b>3</b>	<b>Regional Offices Bumthang, Ministry of Agriculture and Livestock</b>	<b>A1</b>	<b>90</b>	<b>33</b>	<b>120</b>
	National Horse Breeding Program	C2			
	National Feed and Fodder Development Programme	C2			
	National Sheep Breeding Farm, Dumithang	C2			
	Brown Swiss Farm, Bathpalathang	C2			
	RNR Research Centre	C2			
	National Research Centre for Animal Nutrition, Bumthang	C2			
<b>4</b>	<b>Regional Offices Gelephu, Ministry of Agriculture and Livestock</b>	<b>A1</b>	<b>90</b>	<b>0</b>	<b>90</b>
	National Piggery Development Centre, Gelephu	C2			
	Regional Veterinary Hospital and Epidemiology Centre	C2			
	RNR Research and Development Centre	C1			
	Regional Agriculture Marketing Cooperative Office, Gelephu	C2			
	National Research and Development Centre for Aquaculture, Gelephu	C2			
<b>5</b>	<b>Regional Offices Trashigang, Ministry of Agriculture and Livestock</b>	<b>A3</b>	<b>70</b>	<b>0</b>	<b>70</b>
	National Nublang Farm	C2			
	Regional Veterinary Laboratory	B3			
<b>6</b>	<b>Regional Offices Phuentsholing, Ministry of Agriculture and Livestock</b>	<b>C2</b>	<b>40</b>	<b>0</b>	<b>40</b>
	Regional Veterinary Laboratory				
	Livestock Central Store				
<b>7</b>	<b>Regional Offices Bumthang, Ministry of Energy and Natural Resources</b>	<b>A1</b>	<b>90</b>	<b>44</b>	<b>130</b>
	Divisional Forestry Services, Bumthang	B3			
	Ugyen Wangchuck Institute for Forest Research and Training	C1			
	Phrumsengla National Park	C1			

Sl. No	Name	Category	Mandays	% Increase	Man days
	Wangchuck Centennial Park	C1			
8	<b>Regional Offices Trashigang, Ministry of Energy and Natural Resources</b>	A3	70	0	70
	Divisional Forestry Services, Trashigang	B2			
	Sakteng Wildlife Sanctuary	C1			
9	<b>Regional Offices Sarpang, Ministry of Energy and Natural Resources</b>	A3	80	0	80
	Divisional Forest Office, Sarpang including Ensuring Tiger Protection beyond Protected Areas funded by WWF Bhutan	B3			
	Phibsoo Wildlife Sanctuary, Singye, Sarpang	C1			
10	<b>Agriculture and Research Development Centre, Bajothang, Wangdue Phodrang including National Highland Development Centre, Rubesa</b>	B2	50	0	50

## Revised Categories and Man-days of Other Agencies

Sl. No.	Name	Category	Mandays	% Increase	Man days
<b>Financial Institutions &amp; Corporations</b>					
1	Bank of Bhutan Limited	A1	90	50	135
2	Bhutan National Bank Limited	A1	90	50	135
3	Bhutan Development Bank Limited	A1	90	50	135
4	Royal Insurance Corporation of Bhutan Limited	A1	90	50	135
5	Bhutan Telecom Limited	A1	90	50	135
6	Food Corporation of Bhutan Limited	A1	90	50	135
7	State Trading Corporation of Bhutan Limited	A1	90	20	108
8	Construction Development Corporation Limited	A1	90	20	108
<b>Thromdes</b>					
1	Thromde, Thimphu	A1	90	100	180
2	Thromde, Phuentsholing	A1	90	77.8	160
3	Thromde, Gelephu	A1	90	33	120
4	Thromde, Samdrupjongkhar	A1	90	78	160
<b>Armed Forces</b>					
1	Royal Bhutan Army	A1	90	77.8	160
<b>Hydropower Projects</b>					
1	Punatshangchu Hydropower Project – I	A1	90	50	135
2	Punatshangchu Hydropower Project – II	A1	90	50	135
<b>Other Projects</b>					
1	CARLEP Project, Wengkhar including the Regional Office, Khangma, and implementing agencies of Lhuntse, Mongar, Pema Gatshel, Sandrup Jongkhar, Trashigang, and Trashi Yangtse Dzongkhags	A1	90	11	100

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

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

Category	Standard Man-days Allocation	Man-days for FY 2022-23				
		1 Member	4-Member	3-Member	2-Member	
A	A1	90	90	22.5	30	45
	A2	80	80	20	27	40
	A3	70	70	17.5	23	35
B	B1	60	60	15	20	30
	B2	50	50	12.5	17	25
	B3	40	40	10	13	20
C	C1	30	30	7.5	10	15
	C2	20	20	5	7	10
	C3	10	10	2.5	3	5

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

### 1.3.1 Divisional/Regional Jurisdiction

Under the jurisdiction of RAA, there are 403 agencies. The summary of Agencies under each Division and OAAGs are as indicated below:

Divisions/Regions	Audit Universe
Compliance and Outsourced Audit Division	39
Economic Cluster Division	41
Governance Cluster Division	39
Security Cluster Division	24
Social Cluster Division	44
Office of the Assistant Auditor General, Bumthang	47
Office of the Assistant Auditor General, Phuentsholing	55
Office of the Assistant Auditor General, Samdrup Jongkhar	50

<b>Office of the Assistant Auditor General, Tsirang</b>	64
<b>Total</b>	<b>403</b>

In addition to the Division/OAAG’s jurisdiction, there are 24 centralized agencies, 46 Financial Institutions and Corporations, and 217 NGOs, CSOs, and ROs. Thus, the overall audit universe under the jurisdiction of RAA is 690 agencies.

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

The RAA is required to carry out 312 Financial Audits and 90 Compliance Audits. Furthermore, a separate PA titled “IT Audit e-Registration and Licensing Information System” listed in the AAS of the Office of Assistant Audit General, Samdrup Jongkhar corresponds to the “Regional Office, Bhutan Construction and Transport Authority, Samdrup Jongkhar”. While the system operates independently, it falls administratively under the same umbrella. The Performance and Compliance Audit topics are given separately in the Performance Audit Strategic Plan 2020-2025. The audit of donor-funded projects will be audited and certified at the Project Management Unit level. The Audit of Ministries, Regional Offices, Royal Bhutan Police, Dzongkhags, Dungkhags, and Gewogs will be carried out as consolidated audits. Additionally, the audit of sports federations and associations will be carried out as one consolidated audit under the Bhutan Olympic Committee. The table below shows the agencies falling under jurisdictions of Divisions/OAAGs by Audit Priority, Audit Category, and Audit Type. The detailed lists are given in *Annexure A*.

**a) Agencies by Priority**

<b>Division</b>	<b>P1</b>	<b>P2</b>	<b>Total</b>
<b>COAD</b>	12	27	39
<b>ECD</b>	20	21	41
<b>GCD</b>	38	1	39
<b>SCD</b>	14	10	24
<b>SoCD</b>	24	20	44
<b>OAAG Bumthang</b>	18	29	47
<b>OAAG Phuentsholing</b>	17	38	55
<b>OAAG Samdrup Jongkhar</b>	11	39	50

<b>OAAG Tsirang</b>	28	36	64
<b>Total</b>	<b>182</b>	<b>221</b>	<b>403</b>

## b) Agencies by Category

Division/ Region	A			B			C			Total
	A1	A2	A3	B1	B2	B3	C1	C2	C3	
<b>COAD</b>	11	4	7	4	1	10	1	1	0	<b>39</b>
<b>ECD</b>	8	1	2	5	2	9	9	3	2	<b>41</b>
<b>GCD</b>	5	0	0	1	4	8	17	3	1	<b>39</b>
<b>SCD</b>	9	2	0	0	1	1	10	0	1	<b>24</b>
<b>SoCD</b>	4	0	0	3	1	8	28	0	0	<b>44</b>
<b>OAAG Bumthang</b>	8	3	0	1	1	9	10	12	3	<b>47</b>
<b>OAAG Phuntsholing</b>	8	2	2	2	3	10	19	9	0	<b>55</b>
<b>OAAG Samdrupjongkhar</b>	7	2	3	2	3	5	14	13	1	<b>50</b>
<b>OAAG Tsirang</b>	7	3	2	2	3	12	21	12	2	<b>64</b>
<b>Total</b>	<b>67</b>	<b>17</b>	<b>16</b>	<b>20</b>	<b>19</b>	<b>72</b>	<b>129</b>	<b>53</b>	<b>10</b>	<b>403</b>

## c) Agencies by Audit Types

Division	FA	CA	PA	Total
<b>COAD</b>	7	32	-	39
<b>ECD</b>	40	1	-	41
<b>GCD</b>	39	0	-	39
<b>SCD</b>	23	1	-	24
<b>SoCD</b>	44	0	-	44
<b>OAAG Bumthang</b>	38	9	-	47
<b>OAAG Phuentsholing</b>	37	18	-	55
<b>OAAG Samdrup Jongkhar</b>	38	11	1	50
<b>OAAG Tsirang</b>	46	18	-	64
<b>Total</b>	<b>312</b>	<b>91</b>	<b>1</b>	<b>403</b>

## 2. PREPARATION OF ANNUAL AUDIT SCHEDULE

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

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

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

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

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

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

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

### **3. UPDATES, REVISION AND RE-CATEGORIZATION**

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

**ANNEXURE A: Audit universe under the jurisdiction of RAA's Divisions/ OAAGs**

**SUMMARY OF AUDIT UNIVERSE**

Division/ Region	No. of Agency										Priority		Audit Type		Account Type						Other Audits		
		A			B			C			P1	P2	FA	C A	LC	PL C	FI C	CD	LC & CD	Other s	Centralized Audit	Statutory Audit	Agencies of Outsourcing
		A 1	A 2	A 3	B 1	B 2	B 3	C1	C2	C3													
COAD	39	11	4	7	4	1	10	1	1	0	12	27	7	32	0	0	0	39	0	0	10	46	217
ECD	41	8	1	2	5	2	9	9	3	2	20	21	40	1	18	13	5	5	0	0	1		
GCD	39	5	0	0	1	4	8	17	3	1	38	1	39	0	24	8	0	7	0	0			
SCD	24	9	2	0	0	1	1	10	0	1	14	10	23	1	14	7	0	3	0	0	11		
SoCD	44	4	0	0	3	1	8	28	0	0	24	20	44	0	20	20	2	1	1	0			
OAAG Bumthang	47	8	3	0	1	1	9	10	12	3	18	29	38	9	35	1	0	10	1	0			
OAAG Phuntsholing	55	8	2	2	2	3	10	19	9	0	17	38	37	18	34	1	0	17	2	1	2		
OAAG Samdrupjongkhar	50	7	2	3	2	3	5	14	13	1	11	39	38	11	33	2	0	0	4	11			
OAAG Tsirang	64	7	3	2	2	3	12	21	12	2	28	36	46	18	39	5	0	20	0	0			
Sub Total	403	67	17	16	20	19	72	129	53	10	182	221	312	90	217	57	7	102	8	12	24	46	217
<b>Total</b>																					<b>403</b>	<b>287</b>	
<b>Grand Total</b>																							<b>690</b>

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

Sl. No.	Name of Agencies	Agency Type	Account Type	Audit Type	Priority	Category
1	Bank of Bhutan Limited including all the Branches	Financial Institutions	CD	CA	P2	A1
2	Bhutan Development Bank Limited including all the Branches	Financial Institutions	CD	CA	P2	A1
3	Bhutan National Bank Limited including all the Branches	Financial Institutions	CD	CA	P2	A1
4	National Pension and Provident Fund including Regional Offices	Financial Institutions	CD	CA	P2	A3
5	Royal Insurance Corporation of Bhutan Limited including 20 Branch Offices	Financial Institutions	CD	CA	P2	A1
6	Royal Monetary Authority of Bhutan including Regional Offices	Financial Institutions	CD	CA	P2	A3
7	Royal Securities Exchange of Bhutan Limited	Financial Institutions	CD	CA	P2	B1
8	Credit Information Bureau	Financial Institutions	CD	CA	P2	B3
9	Druk Holding and Investments Limited	Corporations	CD	CA	P2	A3
10	Bhutan Power Corporation Limited (Corporate Office)	Corporations	CD	CA	P2	A1
11	Electricity Services Division, Paro, Bhutan Power Corporation Limited	Corporations	CD	CA	P2	B1
12	Electricity Services Division, Thimphu, Bhutan Power Corporation Limited	Corporations	CD	CA	P2	A3
13	National Housing Development Corporation Limited including 2 Liaison Offices	Corporations	CD	CA	P2	A1
14	Bhutan Agro Industries Limited including Lingmithang Plant	Corporations	CD	CA	P2	A3
15	Natural Resources Development Corporation Limited including Regional Office, Paro, and Wang Service Centre	Corporations	CD	CA	P2	A3
16	Construction Development Corporation Limited, Corporate Office including Central Regional Office Gelephu, CDCL Tobjikha, and Lingmethang Fleet Office	Corporations	CD	CA	P2	A1
17	Bhutan Telecom Limited including Revenue Centres	Corporations	CD	CA	P1	A1
18	Bhutan Broadcasting Service Corporation Limited	Corporations	CD	CA	P1	A1
19	Thimphu TechPark Limited	Corporations	CD	CA	P2	B2



20	Farm Machinery Corporation Limited including Regional Offices	Corporations	CD	CA	P2	A3
21	Bhutan Livestock Development Corporation Limited including 3 outlets at Rilangthang, Samrang, and Haa	Corporations	CD	CA	P2	B3
22	Menjong Sorig Pharmaceuticals Corporation Limited	Corporations	CD	CA	P2	B3
23	Kuensel Corporation Limited	Corporations	CD	CA	P1	B1
24	Bhutan Duty Free Limited including Thimphu, Phuentsholing, and Paro shops	Corporations	CD	CA	P2	B3
25	Green Bhutan Corporation Limited	Corporations	CD	CA	P2	B3
26	State Trading Corporation Limited including Phuentsholing Regional Offices and 3 Fuel Outlet	Corporations	CD	CA	P1	A1
27	Financial Institutions Training Institute	Corporations	CD	CA	P2	B3
28	Bhutan Postal Corporation Limited including 4 Regional Offices	Corporations	CD	CA	P2	A2
29	Druk Air Corporation Limited	Corporations	CD	CA	P2	A1
30	Druk Green Power Corporation Limited	Corporations	CD	CA	P2	A2
31	Bhutan Care Credit Limited	Financial Institutions	CD	CA	P2	B3
32	Helvetas Swiss Intercooperation	International Organizations	CD	FA	P1	B1
33	Phuentsholing Township Development Project. Implemented by Construction Development Corporation Limited. ADB funded [FIC 4050 & 4651]	Corporations	CD	FA	P1	A2
34	Green and Resilient Affordable Housing Project (GRAHP). Implemented by National Housing Development Corporation Limited. ADB funded [FIC 5731]	Corporations	CD	FA	P1	B3
35	Rural Finance Development Project. Implemented by Bhutan Development Bank Limited. ADB funded.	Financial Institutions	CD	FA	P1	B3
36	Sustainable Hydropower Development Project, Druk Green Power Corporation Limited	Project	CD	FA	P1	C1
37	GoI funded Up-gradation of BBS Studio Facilities to High Definition (FIC 5701)	Project	CD	FA	P1	B3
38	Bhutan National Digital Identity, Druk Holding and Investments Company	Corporations	CD	FA	P1	C2
39	Transmission Operation and Maintenance Section, Semtokha including Transmission Project Office, Olakha and Chang Gidhaphu	Corporations	CD	CA	P1	A2

Category	A1	A2	A3	B1	B2	B3	C1	C2	C3	TOTAL
	11	4	7	4	1	10	1	1	0	39
Priority	P1	P2								
	12	27								39
Audit Type	FA	CA								
	7	32								39

## ii. Agencies under the Economic Cluster Division (ECD)

Sl. No.	Name of Agencies	Agency Type	Account Type	Audit Type	Priority	Category
1	Bhutan Civil Aviation Authority, Ministry of Infrastructure & Transport, Paro	Autonomous	LC	FA	P2	B2
2	Bhutan Construction and Transport Authority, Ministry of Infrastructure & Transport, Thimphu	Autonomous	LC	FA	P1	A3
3	Regional Office, Department of Surface Transport, Ministry of Infrastructure & Transport, Thimphu	Ministry	LC	FA	P1	A2
4	<b>Ministry of Infrastructure and Transport</b>	Ministry	LC	FA	P1	A1
4.1	<i>Department of Infrastructure Development, Ministry of Infrastructure &amp; Transport, Thimphu</i>					
4.2	<i>Department of Surface Transport, Ministry of Infrastructure &amp; Transport, Thimphu</i>					
4.3	<i>Department of Human Settlements, Ministry of Infrastructure &amp; Transport, Thimphu</i>					
4.4	<i>Secretariat Services, Ministry of Infrastructure and Transport</i>					
5	Department of Air Transport, Ministry of Infrastructure & Transport, Paro	Ministry	LC	FA	P2	B1
6	<b>Regional Offices Thimphu, Ministry of Agriculture and Livestock</b>	Ministry	LC	FA	P1	A1
6.1	<i>National Biodiversity Centre, Serbithang including Bhutan Access &amp; Benefit Sharing Fund (CD), Ministry of Agriculture and Livestock</i>					
6.2	<i>National Plant Protection Centre, Semtokha, Department of Agriculture, Ministry of Agriculture and</i>					

	<i>Livestock including Pesticides Revolving Fund CD Account</i>					
<b>6.3</b>	<i>National Centre for Animal Health, Serbithang, Department of Livestock, Ministry of Agriculture and Livestock including Medicine Revolving Fund CD Account</i>					
<b>6.4</b>	<i>National Soil Services Centre, Semtokha, Department of Agriculture, Ministry of Agriculture and Livestock</i>					
<b>6.5</b>	<i>National Dairy Research and Development Centre, Yusipang, Department of Livestock, Ministry of Agriculture and Livestock</i>					
<b>6.6</b>	<i>National Pig Breeding Centre, Yusipang, Department of Livestock, Ministry of Agriculture and Livestock</i>					
<b>6.7</b>	<i>National Livestock Breeding Centre</i>					
<b>6.8</b>	<i>National Centre for Organic Agriculture, Yusipang</i>					
<b>7</b>	<b>Ministry of Agriculture and Livestock</b>	Ministry	LC	FA	P2	A1
<b>7.1</b>	<i>Secretariat, Ministry of Agriculture &amp; Livestock</i>					
<b>7.2</b>	<i>Department of Agriculture, Ministry of Agriculture &amp; Livestock</i>					
<b>7.3</b>	<i>Department of Livestock, Ministry of Agriculture &amp; Livestock</i>					
<b>7.4</b>	<i>Department of Agriculture &amp; Marketing Cooperatives including CFM CD Account, Ministry of Agriculture and Livestock, Thimphu</i>					
<b>8</b>	<b>Regional Offices Paro, Ministry of Agriculture and Livestock</b>	Ministry	LC	FA	P2	A1
<b>8.1</b>	<i>National Seed Centre (NSC), Paro, Ministry of Agriculture &amp; Livestock</i>					
<b>8.2</b>	<i>Agriculture Machinery and Technology Centre (AMTC) including KR-II Grant, Paro, Ministry of Agriculture &amp; Livestock</i>					
<b>8.3</b>	<i>Regional Poultry Breeding Centre, Paro, Department of Livestock, Ministry of Agriculture &amp; Livestock</i>					
<b>8.4</b>	<i>National Post Harvest Centre, Paro, Department of Agriculture, MoAL</i>					
<b>9</b>	<b>Ministry of Energy and Natural Resources</b>	Ministry	LC	FA	P1	A1
<b>9.1</b>	<i>Secretariat, Ministry of Energy &amp; Natural Resources, Thimphu</i>					

9.2	<i>Department of Geologies &amp; Mines including Deposit Works together with ERB-CD Account, Ministry of Energy &amp; Natural Resources, Thimphu</i>					
9.3	<i>Department of Energy, Ministry of Energy &amp; Natural Resources, Thimphu</i>					
9.4	<i>Department of Environment and Climate Change, Ministry of Energy &amp; Natural Resources, Thimphu</i>					
9.5	<i>Department of Water, Ministry of Energy &amp; Natural Resources, Thimphu</i>					
9.6	<i>Department of Forests &amp; Park Services, Ministry of Energy &amp; Natural Resources, Thimphu</i>					
9.7	<i>Nature Conservation Division</i>					
9.8	<i>Forest Resources Planning and Management Division (FRPM), Ministry of Energy &amp; Natural Resources, Thimphu</i>					
10	Electricity Regulatory Authority	Autonomous	CD	FA	P2	C1
11	National Centre for Hydrology and Meteorology, Thimphu	Autonomous	LC	FA	P2	C1
12	Divisional Forest Office, Thimphu, Department of Forests and Park Services, Ministry of Energy and Natural Resources including Range Offices	Ministry	LC	FA	P2	B3
13	Divisional Forest Office, Paro, Department of Forests and Park Services, Ministry of Energy and Natural Resources including Range Offices	Ministry	LC	FA	P2	B3
14	Jigme Dorji National Park, Damji, Gasa, Department of Forest and Park Services, Ministry of Energy and Natural Resources	Ministry	LC	FA	P1	B3
15	Yungichhu Hydropower Project, Silibi, Maedtsho Gewog, Lhuntse	Corporation	PLC	FA	P2	B1
16	Burgangchhu Hydropower Project, Buli, Nangkor Gewog, Zhemgang	Corporation	CD	CA	P2	B2
17	<b>Ministry of Industry, Commerce, and Employment</b>	Ministry	LC	FA	P1	A1
17.1	<i>Secretariat, Ministry of Industry, Commerce &amp; Employment, Thimphu</i>					
17.2	<i>Department of Labour, Ministry of Industry, Commerce &amp; Employment, Thimphu</i>					
17.3	<i>Department of Employment and Entrepreneurship (incl. Revolving Fund CD Account No. 100891593), Ministry of Industry, Commerce &amp; Employment, Thimphu</i>					

17.4	Department of Media, Creative Industry and Intellectual Property, Ministry of Industry, Commerce & Employment, Thimphu					
17.5	Department of Trade, Ministry of Industry, Commerce & Employment, Thimphu					
17.6	Department of Industry, Ministry of Industry, Commerce & Employment, Thimphu					
17.7	Department of Tourism, Ministry of Industry, Commerce & Employment, Thimphu					
18	Regional Office of Industry, Commerce and Employment, Thimphu, Ministry of Industry, Commerce and Employment	Ministry	LC	FA	P2	C2
19	Competition and Consumer Affairs Authority, Ministry of Industry, Commerce and Employment	Ministry	LC	FA	P2	C1
20	Bhutan Standards Bureau	Autonomous	LC	FA	P2	B3
21	Bhutan InfoComm and Media Authority, Ministry of Industry, Commerce and Employment including Revenue Account	Autonomous	LC	FA	P2	B3
22	Secondary Towns Urban Development (BHU 3674 and 4652)", Thimphu, Department of Infrastructure Development, Ministry of Infrastructure and Transport funded by ADB	Ministry	PLC	FA	P1	A3
23	Water Flagship Program, Department of Infrastructure Development, Ministry of Infrastructure and Transport, Thimphu	Ministry	PLC	FA	P1	B1
24	Food Security and Agriculture Productivity Project (FSAPP) financed by Global Agriculture and Food Security Program (GAFSP, WB), Department of Agriculture, Ministry of Agriculture and Livestock	Ministry	PLC	FA	P1	B1
25	Livelihood enhancement of the small farmers in SAARC region through small scale agro-business focussing on value chain development, National Post Harvest Center, Paro	Ministry	FIC	FA	P1	C2
26	Promotion of Renewable Energy and Energy Efficient Technologies in the Building sector, Department of Energy, Ministry of Energy and Natural Resources (FIC 5495)	Ministry	FIC	FA	P1	C3
27	Alternative Renewable Energy Pilot Project Funded by ADB (FIC 5611) implemented by Department of Energy, Ministry of Energy and Natural Resources	Ministry	FIC	FA	P1	C3

28	Waste Management Flagship Programme, Department of Environment and Climate Change, Ministry of Energy and Natural Resources	Ministry	PLC	FA	P2	C1
29	Bhutan's Third National Communication to UNFCCC (FIC 4122), Ministry of Energy and Natural Resources	Ministry	FIC	FA	P1	C1
30	Bhutan For Life, Multi-Party (GCF (4708) GEF-LDCF (4620) BTFEC (4942) RGoB, Private Donors (4709) including DT Families and WWF) implemented by Nature Conservation Division (PMU), Department of Forests and Park Services, Ministry of Energy and Natural Resources	Ministry	FIC	FA	P1	B1
31	Punatsangchhu Hydroelectric Project Authority, Phase I, Bjimthangkha, Wangdue	Hydroelectric	CD	FA	P1	A1
32	Punatsangchhu Hydroelectric Project Authority, Phase II, Bjimthangkha, Wangdue	Hydroelectric	CD	FA	P1	A1
33	Building Climate Resilience of Urban Systems through Ecosystem-based Adaptation in the Asia-Pacific region" funded by UNEP and implemented in collaboration with Thimphu Thromde, Ministry of Energy and Natural Resources	Ministry	PLC	FA	P1	B3
34	Flood Warning Services funded by GoI, National Centre for Hydrology and Meteorology, Thimphu	Ministry	PLC	FA	P1	C1
35	Mainstreaming Biodiversity Conservation into the Tourism sector in Bhutan, Department of Tourism, Ministry of Industry, Commerce and Employment, Thimphu GEF	Ministry	PLC	FA	P1	B3
36	Bhutan Power Systems Operator	Autonomous	CD	FA	P2	C1
37	Renewable Energy for Climate Resilience Project, Department of Energy, Ministry of Energy and Natural Resources	Ministry	PLC	FA	P2	B3
38	Critical Skill Development in Economic Sector, FIC 4724, FY 2022-23, PLC A/C No 210.01/2008	Ministry	PLC	FA	P2	B3
39	Building Resilient Commercial Smallholder Agriculture, Ministry of Agriculture and Livestock	Ministry	PLC	FA	P2	C1
40	Biodiversity Conservation project, Ministry of Energy and Natural Resources	Ministry	PLC	FA	P2	C1
41	Build Bhutan Project, FY 2022-23, PLC A/C No 210.01/2009	Ministry	PLC	FA	P2	C2

Category	A1	A2	A3	B1	B2	B3	C1	C2	C3	TOTAL
	8	1	2	5	2	9	9	3	2	41
Priority	P1	P2								
	20	21								41
Audit Type	FA	CA								
	40	1								41

### iii. Agencies under the Governance Cluster Division (GCD)

Sl. No.	Name of Agencies	Agency Type	Account Type	Audit Type	Priority	Category
1	Government Technology Agency	Autonomous	LC	FA	P1	A1
2	Annual Financial Statement, Department of Treasury and Accounts	Ministry	LC	FA	P1	A1
3	<b>Ministry of Finance</b>	<b>Ministry</b>	<b>LC</b>	<b>FA</b>	<b>P1</b>	<b>A1</b>
3.1	<i>Secretariat Services</i>					
3.2	<i>Department of Planning, Budget and Performance</i>					
3.3	<i>Department of Treasury and Accounts</i>					
3.4	<i>Department of Procurement and Properties</i>					
3.5	<i>Department of Macro-Fiscal and Development Finance</i>					
3.6	<i>Department of Revenue &amp; Customs</i>					
3.7	<i>Accounting and Auditing Standards Board of Bhutan</i>					
4	Cluster Finance Services, Thimphu	Ministry	LC	FA	P1	C3
5	Regional Revenue and Customs Office, Thimphu, Department of Revenue and Customs, Ministry of Finance	Ministry	LC	FA	P1	A1
6	Regional Revenue and Customs Office, Paro, Department of Revenue and Customs, Ministry of Finance	Ministry	LC	FA	P1	B1
7	Royal Privy Council	Autonomous	LC	FA	P1	C1
8	National Assembly Secretariat	Autonomous	LC	FA	P1	B3
9	National Council Secretariat	Autonomous	LC	FA	P1	B3
10	Supreme Court	Judiciary	LC	FA	P1	B3
11	High Court	Judiciary	LC	FA	P1	B3
12	Dzongkhag Court, Gasa	Judiciary	LC	FA	P1	C2

13	Dungkhag Court, Lingzhi	Judiciary	LC	FA	P1	C2
14	Dzongkhag Court, Thimphu	Judiciary	LC	FA	P1	C1
15	Dzongkhag Court, Paro	Judiciary	LC	FA	P1	C2
16	Royal Civil Service Commission including the Civil Service Welfare Scheme	Constitutional Body	LC	FA	P1	B3
17	Anti Corruption Commission	Constitutional Body	LC	FA	P1	C1
18	Election Commission of Bhutan including the Public Election Fund Division	Constitutional Body	LC	FA	P1	B3
19	Cabinet Secretariat	Autonomous	LC	FA	P1	C1
20	Office of Attorney General	Autonomous	LC	FA	P1	C1
21	Centre for Bhutan Studies	Autonomous	LC	FA	P1	C1
22	National Statistics Bureau	Autonomous	LC	FA	P1	B3
23	Druk Phuensum Tshogpa	Political Parties	CD	FA	P1	C1
24	People Democratic Party	Political Parties	CD	FA	P1	C1
25	Druk Nyamrup Tshogpa	Political Parties	CD	FA	P1	C1
26	Druk Thuendrel Tshogpa	Political Parties	CD	FA	P1	C1
27	Bhutan Tendrel Party	Political Parties	CD	FA	P1	C1
28	Bhutan Trust Fund for Environmental Conservation	NGO	CD	FA	P1	B2
29	Bar Council of Bhutan	Autonomous	CD	FA	P2	C1
30	<b>Bhutan Olympic Committee</b>	<b>Autonomous</b>	<b>LC</b>	<b>FA</b>	<b>P1</b>	<b>A1</b>
	<i>Bhutan Olympic Committee LC Account</i>					
	<i>Bhutan Football Federation(FIFA Account)</i>					
	<i>Bhutan Football Federation(AFC Account)</i>					
	<i>Bhutan Basketball Federation</i>					
	<i>Bhutan Table Tennis Federation</i>					
	<i>Bhutan Tennis Federation</i>					
	<i>Bhutan Amateur Athletic Federation</i>					
	<i>Bhutan Archery Federation</i>					
	<i>Bhutan Cricket Council Board</i>					
	<i>Bhutan Boxing Federation</i>					
	<i>Bhutan Tae Kwondo Federation</i>					
	<i>Bhutan Volleyball Federation</i>					
	<i>Bhutan Badminton Federation</i>					
	<i>Bhutan Body Building and Weight Lifting Federation</i>					
	<i>Bhutan Golf Federation</i>					
	<i>Bhutan Shooting Federation</i>					
	<i>Bhutan Indigenous Games and Sports Association</i>					
	<i>Bhutan Judo Association</i>					
	<i>Bhutan Karate Association</i>					



	<i>Bhutan Chess Federation</i>					
31	SASEC Transport, Trade Facilitation and Logistic Project (FIC 4517), Department of Revenue and Customs, Ministry of Finance funded by ADB	Ministry	PLC	FA	P1	C1
32	Professionalizing the Civil Service & Nehru Wangchuk Project (FIC 4029), Royal Civil Service Commission funded by GoI-PTA	Constitutional Body	PLC	FA	P1	C1
33	Strengthening of Project Management, GoI-PTA, Department of Macro-Fiscal and Development Finance, Ministry of Finance	Autonomous	PLC	FA	P1	C1
34	Readiness and Preparatory Support Program, Strengthening NDA and related Institutions including Financial Institutions (FIC 5635) in Bhutan for engagement, Department of Macro-Fiscal and Development Finance, Ministry of Finance funded by Green Climate Fund	Autonomous	PLC	FA	P1	B2
35	Result Based Planning and M&E for the MDGs and GNH, National Statistics Bureau, Thimphu funded by UN	Autonomous	PLC	FA	P1	C1
36	Supporting Climate Resilience and Transformational Change in the Agricultural Project in Bhutan financed by Green Climate Fund (GCF-FIC 5227), Department of Macro-Fiscal and Development Finance, Ministry of Finance	Ministry	PLC	FA	P1	B2
37	Development of Sports Infrastructure (FIC 4740), Bhutan Olympics Committee funded by GoI-PTA	Autonomous	PLC	FA	P1	B3
38	Enhancing Sustainability and Climate Resilience of Forest and Agricultural Landscape and Community Livelihoods in Bhutan (NAPA III), PMU with Department of Macro-Fiscal and Development Finance, Ministry of Finance. GEF-LDCF (FIC 4620)	Ministry	PLC	FA	P1	B2
39	Accounting and Auditing Standards Board of Bhutan	Ministries	LC	FA	P1	C1

Category	A1	A2	A3	B1	B2	B3	C1	C2	C3	TOTAL
	5	0	0	1	4	8	17	3	1	39
Priority	P1	P2								
	38	1								39

Audit Type	FA	CA	
	39	0	39

#### iv. Agencies under the Security Cluster Division (SCD)

Sl. No.	Name of Agencies	Agency Type	Account Type	Audit Type	Priority	Category	
<b>1</b>	<b>Dzongkhag Administration, Gasa</b>	<b>Dzongkhag</b>	<b>LC</b>	<b>FA</b>	<b>P1</b>	<b>A1</b>	
	<i>Laya Gewog Administration, Gasa</i>	Gewog					
	<i>Lunana Gewog Administration, Gasa</i>	Gewog					
	<i>Khatoed Gewog Administration, Gasa</i>	Gewog					
	<i>Khamed Gewog Administration, Gasa</i>	Gewog					
<b>2</b>	<b>Dzongkhag Administration, Paro</b>	<b>Dzongkhag</b>	<b>LC</b>	<b>FA</b>	<b>P1</b>	<b>A1</b>	
	<i>Dopshari Gewog Administration, Paro</i>	Gewog					
	<i>Dogar Gewog Administration, Paro</i>	Gewog					
	<i>Doteng Gewog Administration, Paro</i>	Gewog					
	<i>Hungrel Gewog Administration, Paro</i>	Gewog					
	<i>Lamgong Gewog Administration, Paro</i>	Gewog					
	<i>Lungnyi Gewog Administration, Paro</i>	Gewog					
	<i>Naja Gewog Administration, Paro</i>	Gewog					
	<i>Shaba Gewog Administration, Paro</i>	Gewog					
	<i>Tsento Gewog Administration, Paro</i>	Gewog					
	<i>Wangchang Gewog Administration, Paro</i>	Gewog					
	<b>3</b>	<b>Dzongkhag Administration, Thimphu</b>	<b>Dzongkhag</b>	<b>LC</b>	<b>FA</b>	<b>P1</b>	<b>A1</b>
		<i>Soe Gewog Administration, Thimphu</i>	Gewog				
<i>Chang Gewog Administration, Thimphu</i>		Gewog					
<i>Dagala Gewog Administration, Thimphu</i>		Gewog					
<i>Gayney Gewog Administration, Thimphu</i>		Gewog					
<i>Kawang Gewog Administration, Thimphu</i>		Gewog					
<i>Lingzhi Gewog Administration, Thimphu</i>		Gewog					
<i>Mewang Gewog Administration, Thimphu</i>		Gewog					
<i>Naro Gewog Administration, Thimphu</i>		Gewog					
<i>Drungkhag Administration, Lingzhi</i>		Drungkhag					
<b>4</b>	<b>Royal Bhutan Police, HeadQuarter</b>	Armed Force	LC	FA	P1	A1	
	<i>Prison Service Division, Royal Bhutan Police</i>	Armed Force					
	<i>Fire Fighting Services, Royal Bhutan Police</i>	Armed Force					

	<i>Royal Bhutan Police, Division I, Paro</i>	Armed Force				
5	Royal Bhutan Army, Head Quarter, Lungtenphu including Army Wings (9 Wings, 3 Training Centres)	Armed Force	LC	FA	P1	A1
6	Royal Body Guard, Dechencholing	Armed Force	LC	FA	P1	A2
7	<b>Ministry of Home Affairs</b>	Ministry	LC	FA	P1	A1
7.1	<i>The Secretariat, Ministry of Home Affairs</i>					
7.2	<i>Department of Law and Order, Ministry of Home Affairs</i>					
7.3	<i>Department of Civil Registration and Census, Ministry of Home Affairs</i>					
7.4	<i>Department of Immigration including Regional Immigration Office, Paro</i>					
7.5	<i>Department of Local Governance and Disaster Management, Ministry of Home Affairs</i>					
7.6	<i>Department of Culture and Dzongkha Development including National Library &amp; Archives, Royal Academy of Performing Arts and Hindu Dharma Samudhya</i>					
7.7	<i>National Museum of Bhutan, Paro &amp; Trongsa</i>					
8	Lhakhang Construction Project Rajgir, India	Ministry	LC	FA	P1	C1
9	<b>Ministry of Foreign Affairs and External Trade</b>	Ministry	LC	FA	P2	A1
10	Dratshang Lhentshog	Autonomous	LC	FA	P2	A2
11	Rabdeys, Choedhey Lhentshog	Autonomous	LC	FA	P2	A1
12	Civil Society Organization Authority	NGO	LC	FA	P2	C1
13	Thromde, Thimphu	Autonomous	LC	FA	P1	A1
14	City Bus Service	Autonomous	CD	CA	P2	C1
15	Conservation of Sangchenchoekhor Monastery Project, Department of Culture and Dzongkha Development, Ministry of Home Affairs	Ministry	PLC	FA	P2	C1
16	Strengthening Risk Information and Disaster Resilience in Bhutan Project, Department of Local Governance and Disaster Management, Ministry of Home Affairs, funded by World Bank	Ministry	PLC	FA	P1	C1
17	Local Governance Sustainable Development Program , Department of Local Governance and Disaster Management, Ministry of Home Affairs, funded by European Union.	Ministry	PLC	FA	P1	C1
18	Drukgyal Dzong Conservation Project, Department of Culture & Dzongkha Development, MoHA	Ministry	PLC	FA	P1	C1

19	Disaster Management (FIC 5224 & 5603), Department of Local Governance and Disaster Management, Ministry of Home Affairs, funded by EU and WFP	Ministry	PLC	FA	P1	B3
20	Lingzhi Dzong Construction Project	Project	PLC	FA	P2	B2
21	Religion and Health Project, Choedhey Lhentshog, RGoB Contribution	Autonomous	PLC	FA	P2	C3
22	Army Welfare Sawmill	Armed Force	CD	FA	P2	C1
23	Bhutan Green Transport Project, Thimphu Thromde	Autonomous	LC	FA	P1	C1
24	India-Bhutan Foundation	Autonomous	CD	FA	P2	C1

Category	A1	A2	A3	B1	B2	B3	C1	C2	C3	TOTAL
	9	2	0	0	1	1	10	0	1	24
Priority	P1	P2								
	14	10								24
Audit Type	FA	CA								
	23	1								24

#### v. Agencies under the Social Cluster Division (SoCD)

Sl. No.	Name of Agencies	Agency Type	Account Type	Audit Type	Priority	Category
1	<b>Ministry of Health</b>	Ministry	LC	FA	P1	A1
	<i>Department of Public Health</i>					
	<i>Secretariat Services</i>					
	<i>Department of Health Services</i>					
	<i>Royal Center for Disease Control</i>					
2	<b>National Medical Service</b>	Ministry	LC	FA	P1	A1
	<i>Department of Clinical Services</i>					
	<i>Department of Medical Products</i>					
	<i>Department of Biomedical Engineering</i>					
3	<b>National Hospital Services</b>	Autonomous	LC & CD	FA	P1	A1
	<i>Jigme Dorji Wangchuck National Referral Hospital</i>					
	<i>National Traditional Medicine Services</i>					
	<i>Gidakom Hospital</i>					
4	Bhutan Food and Drug Authority	Ministry	LC	FA	P1	B1

5	Bhutan Qualification and Professional Certification Authority	Autonomous	LC	FA	P1	C1
6	Khesar Gyalpo University of Medical Sciences of Bhutan	Autonomous	LC	FA	P2	C1
7	Bhutan Health Trust Fund, Secretariat	Autonomous	CD	FA	P1	C1
8	<b>Ministry of Education and Skills Development</b>	Ministry	LC	FA	P2	A1
	<i>Department of School Education</i>					
	<i>Department of Workforce Planning and Skills Development</i>					
	<i>Secretariat Services including the Sherig Endowment Fund</i>					
	<i>Department of Education Programs</i>					
9	Office of the Vice Chancellor, Royal University of Bhutan	Autonomous	LC	FA	P2	B3
10	Paro College of Education, Royal University of Bhutan	Autonomous	LC	FA	P2	B3
11	Royal Institute of Tourism and Hospitality including Bhutan Middle Management Hotel Program(FIC 4522), Royal Institute of Hospitality and Tourism funded by SDC	Ministry	LC	FA	P2	B3
12	Technical Training Institute, Thimphu including CD Account	Ministry	LC	FA	P2	C1
13	Institute for Zorig Chusum including IDF, Thimphu	Ministry	LC	FA	P2	C1
14	National Land Commission Secretariat including CD	Autonomous	LC	FA	P2	B1
15	Royal Institute of Management, Secretariat	Autonomous	LC	FA	P2	C1
16	Jigme Singye Wangchuck Law College, Paro	Autonomous	LC	FA	P2	C1
17	Bhutan National Legal Institute	Autonomous	LC	FA	P2	C1
18	GFATM Project "Preventing HIV/AIDS, to reduce TB & MDR-TB burden strengthening treatment of PLHIV", Thimphu, Department of Public Health, Ministry of Health	Ministry	PLC	FA	P1	C1
19	GFATM Project "Country Coordination Mechanism (CCM)", Thimphu, Department of Public Health, Ministry of Health	Ministry	PLC	FA	P1	C1
20	Health Sector Development Program, Thimphu, Secretariat, Ministry of Health funded by ADB	Ministry	PLC	FA	P1	B3
21	UNFPA Assistance to Reproductive Health, Ministry of Health	Ministry	PLC	FA	P1	B3
22	UNICEF Assisted Project, Ministry of Health	Ministry	PLC	FA	P1	B3
23	International Assistance, Ministry of Health	Ministry	PLC	FA	P2	B3

24	Health Flagship Programme implemented by the Ministry of Health	Ministry	PLC	FA	P2	B3
25	ADB funded "Asia Pacific Vaccine Access Facility (Pediatric Pfizer Vaccines)"	Ministry	PLC	FA	P1	C1
26	Construction of 65 Bedded Mother & Child Hospital construction, Mongar, Department of Biomedical Engineering, National Medical Services	Ministry	PLC	FA	P2	B1
27	Faculty of Nursing & Public Health, Khesar Gyelpo University of Medical Sciences of Bhutan	Autonomous	LC	FA	P2	C1
28	Faculty of Traditional Medicine, Khesar Gyelpo University of Medical Sciences of Bhutan	Autonomous	LC	FA	P2	C1
29	Fleming Fund Project, Department of Health Services, Ministry of Health	Ministry	PLC	FA	P1	C1
30	International Assistance Project, Thimphu implemented by the Department of School Education, Ministry of Education and Skills Development	Ministry	PLC	FA	P2	C1
31	Save the Children Assisted Project, Department of School Education, Ministry of Education and Skills Development	Ministry	PLC	FA	P1	C1
32	UNICEF Assisted Project, Thimphu, Ministry of Education and Skills Development	Ministry	PLC	FA	P1	C1
33	National Education Assessment for Bhutan under Save the Children funding, National Examination Advisory Board	project	PLC	FA	P2	C1
34	2020 Bridge Bhutan Project, funded by KNU, Ministry of Education and Skills Development	Ministry	PLC	FA	P1	C1
35	World Bank funded Human Capital Recovery and Resilience Project (HCRRP) implemented by the Department of Workforce Planning and Skills Development, Ministry of Education and Skills Development	Ministry	PLC	FA	P1	C1
36	Construction of Royal Institute of Law (2nd Phase-FIC 3059), Jigme Singye Wangchuck School of Law funded by GOI PTA	Autonomous	FIC	FA	P1	B2
37	Bhutan Council for School Examination Assessment	Autonomous	LC	FA	P2	C1
38	Gyalpozhing College of Information and Technology, Royal University of Bhutan	Autonomous	LC	FA	P2	C1
39	Covid-19 Emergency Response and Health System Preparedness Project. Implemented by the Ministry of Health. Funded by the World Bank	Ministry	FIC	FA	P1	C1

40	Observational Study on COVID-19 Vaccine Immunogenicity and Reactogenicity in Bhutan, KGUMSB funded by BT FEC	Ministry	PLC	FA	P1	C1
41	Pathways for Emerging Skills and Jobs Project (PESJP) Department of Workforce Planning and Skills Development / Department of School Education	Ministry	PLC	FA	P1	C1
42	The Pema Secretariat	Automomuos	LC	FA	P1	C1
43	UNFPA project (221.01/2005), Ministry of Education and Skills Development	Ministry	PLC	FA	P1	C1
44	Skills Development Project (ADB), Ministry of Education and Skills Development- 221.01/2007	Ministry	PLC	FA	P1	C1

Category	A1	A2	A3	B1	B2	B3	C1	C2	C3	TOTAL
	4	0	0	3	1	8	28	0	0	44
Priority	P1	P2								
	24	20								44
Audit Type	FA	CA								
	44	0								44

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

Sl. No.	Name of Agencies	Agency Type	Account Type	Audit Type	Priority	Category
1	<b>Dzongkhag Administration, Bumthang</b>	Dzongkhag	LC	FA	P1	A1
	<i>Chhoekhor Gewog Administration, Bumthang</i>	Gewog				
	<i>Chhumig Gewog Administration, Bumthang</i>	Gewog				
	<i>Tang Gewog Administration, Bumthang</i>	Gewog				
	<i>Ura Gewog Administration, Bumthang</i>	Gewog				
2	<b>Regional Offices, Bumthang, Ministry of Energy and Natural Resources</b>	Ministry	LC	FA	P1	A1
2.1	<i>Divisional Forestry Services Bumthang</i>					
2.2	<i>Ugyen Wangchuck Institute For Forest Research and Training</i>					

2.3	<i>Phrumsengla National Park</i>					
2.5	<i>Wangchuck Centennial Park</i>					
3	<b>Regional Offices, Bumthang, Ministry of Agriculture and Livestock</b>	Ministry	LC	FA	P1	A1
3.1	<i>National Horse Breeding Program</i>					
3.2	<i>National Feed And Fodder Dev Programme</i>					
3.3	<i>National Sheep Breeding Farm Dumithang</i>					
3.4	<i>Brown Swiss Farm Bathpalathang</i>					
3.5	<i>RNR Research Centre</i>					
3.6	<i>National Research Centre for Animal Nutrition, Bumthang</i>					
4	Dzongkhag Court, Bumthang	Judiciary	LC	FA	P2	C2
5	Technical Training Institute, Chumey, Bumthang	Ministry	LC	FA	P2	C1
6	Regional Office of Industry, Commerce and Employment, Trongsa, Ministry of Industry, Commerce and Employment		LC	FA	P2	C2
7	Regional Revenue and Customs Office, Bumthang, Department of Revenue and Customs, Ministry of Finance	Ministry	LC	FA	P1	B3
8	<b>Dzongkhag Administration, Trongsa</b>	<b>Dzongkhag</b>	<b>LC</b>	<b>FA</b>	<b>P1</b>	<b>A1</b>
	<i>Draagteng Gewog Administration, Trongsa</i>	Gewog				
	<i>Korphoog Gewog Administration, Trongsa</i>	Gewog				
	<i>Langthil Gewog Administration, Trongsa</i>	Gewog				
	<i>Nubi Gewog Administration, Trongsa</i>	Gewog				
	<i>Tangsibji Gewog Administration,</i>	Gewog				
9	Jigme Singye Wangchuck National Park, Tshangkha, Trongsa, Department of Forests and Park Services, Ministry of Energy and Natural Resources	Ministry	LC	FA	P2	C1
10	Regional Office, Trongsa, Department of Surface Transport, Ministry of Infrastructure and Transport	Ministry	LC	FA	P1	A2
11	Dzongkhag Court, Trongsa	Judiciary	LC	FA	P2	C2
12	College of Language & Cultural Studies, Taktse, Trongsa, Royal University of Bhutan	Autonomous	LC & CD	FA	P2	B3
13	<b>Dzongkhag Administration, Mongar</b>	<b>Dzongkhag</b>	<b>LC</b>	<b>FA</b>	<b>P1</b>	<b>A1</b>
	<i>Balam Gewog Administration, Mongar</i>	Gewog				
	<i>Chagsakhar Gewog Administration, Mongar</i>	Gewog				
	<i>Chhaling Gewog Administration, Mongar</i>	Gewog				
	<i>Dramedtse Gewog Administration, Mongar</i>	Gewog				
	<i>Drepoong Gewog Administration, Mongar</i>	Gewog				



	<i>Gongdue Gewog Administration, Mongar</i>	Gewog				
	<i>Jurmed Gewog Administration, Mongar</i>	Gewog				
	<i>Kengkhar Gewog Administration, Mongar</i>	Gewog				
	<i>Monggar Gewog Administration, Mongar</i>	Gewog				
	<i>Ngatshang Gewog Administration, Mongar</i>	Gewog				
	<i>Saling Gewog Administration, Mongar</i>	Gewog				
	<i>Shermuhoong Gewog Administration, Mongar</i>	Gewog				
	<i>Silambi Gewog Administration, Mongar</i>	Gewog				
	<i>Thangrong Gewog Administration, Mongar</i>	Gewog				
	<i>Tsakaling Gewog Administration, Mongar</i>	Gewog				
	<i>Tsamang Gewog Administration, Mongar</i>	Gewog				
	<i>Narang Gewog Administration, Mongar</i>	Gewog				
	<i>Dungkhag Administration, Werringla, Mongar</i>	Drungkhag				
<b>14</b>	Commercial Agriculture and Resilient Livelihoods Enhancement Program, Wengkhar including Regional Office, Khangma, and implementing agencies of Lhuntse, Mongar, Pemagatshel, Samdrup Jongkhar, Trashigang, and Trashy Yangtse Dzongkhags	Ministry	PLC	FA	P1	A1
<b>15</b>	Regional Pig & Poultry Breeding Centre, Lingmethang, Mongar	Ministry	LC	FA	P2	C3
<b>16</b>	Regional Agriculture and Marketing Co-operatives, Mongar	Ministry	LC	FA	P2	C2
<b>17</b>	Eastern Regional Referral Hospital, Mongar	Ministry	LC	FA	P2	B2
<b>18</b>	Regional Office of Industry, Commerce and Employment, Mongar, Ministry of Industry, Commerce and Employment	Ministry	LC	FA	P2	C2
<b>19</b>	Regional Office, Lingmethang, Department of Surface Transport, Ministry of Infrastructure and Transport	Ministry	LC	FA	P1	A2
<b>20</b>	Regional Revenue and Customs Office, Mongar, Department of Revenue and Customs, Ministry of Finance	Ministry	LC	FA	P1	B1
<b>21</b>	Royal Court of Justice, Mongar	Judiciary	LC	FA	P2	C2
<b>22</b>	Royal Court of Justice, Werringla	Judiciary	LC	FA	P2	C2
<b>23</b>	Regional Office, Mongar, Bhutan Construction and Transport Authority, Ministry of Infrastructure and Transport including Base offices in Lhuentse, Trashy Yangtse and Trashigang	Ministry	LC	FA	P2	B3
<b>24</b>	<b>Dzongkhag Administration, Lhuentse</b>	Dzongkhag	LC	FA	P1	A1
	<i>Gangzur Gewog Administration, Lhuentse</i>	Gewog				

	<i>Jarey Gewog Administration, Lhuentse</i>	Gewog				
	<i>Khoma Gewog Administration, Lhuentse</i>	Gewog				
	<i>Kurtoed Gewog Administration, Lhuentse</i>	Gewog				
	<i>Maedtsho Gewog Administration, Lhuentse</i>	Gewog				
	<i>Maenbi Gewog Administration, Lhuentse</i>	Gewog				
	<i>Minjey Gewog Administration, Lhuentse</i>	Gewog				
	<i>Tsenkhar Gewog Administration, Lhuentse</i>	Gewog				
<b>25</b>	Dzongkhag Court, Lhuentse	Judiciary	LC	FA	P2	C2
<b>26</b>	Tangsibji Hydropower Plant, Trongsa	Corporation	CD	CA	P1	B3
<b>27</b>	Kurichu Hydropower Plant, Gyelpozhing, Mongar	Corporation	CD	CA	P1	B3
<b>28</b>	Natural Resources Development Corporation Limited, Zhongar, Mongar	Corporation	CD	FA	P2	B3
<b>29</b>	Electricity Services Division, Mongar, Bhutan Power Corporation Limited	Corporation	CD	CA	P2	C1
<b>30</b>	Electricity Services Division, Bumthang, Bhutan Power Corporation Limited	Corporation	CD	CA	P2	C1
<b>31</b>	Electricity Services Division, Lhuentse, Bhutan Power Corporation Limited	Corporation	CD	CA	P2	C1
<b>32</b>	Electricity Services Division, Trongsa, Bhutan Power Corporation Limited	Corporation	CD	CA	P2	C1
<b>33</b>	Electricity Service Division, Zhemgang, Bhutan Power Corporation Limited	Corporation	CD	CA	P2	C2
<b>34</b>	Natural Resources Development Corporation Limited, Jakar, Bumthang including Gelephu Branch Office	Corporation	CD	CA	P2	B3
<b>35</b>	Royal Bhutan Police, Division VII, Trongsa	Ministry	LC	FA	P2	C1
<b>36</b>	Royal Bhutan Police, Division X, Monggar	Ministry	LC	FA	P2	C1
<b>37</b>	Royal Bhutan Police, Division XIII, Bumthang	Ministry	LC	FA	P2	C1
<b>38</b>	<b>Dzongkhag Administration, Zhemgang</b>	Dzongkhag	LC	FA	P1	A1
	<i>Bardo Gewog Administration, Zhemgang</i>	Gewog				
	<i>Bjoka Gewog Administration, Zhemgang</i>	Gewog				
	<i>Goshing Gewog Administration, Zhemgang</i>	Gewog				
	<i>Nangkor Gewog Administration, Zhemgang</i>	Gewog				
	<i>Ngangla Gewog Administration, Zhemgang</i>	Gewog				
	<i>Phangkhar Gewog Administration, Zhemgang</i>	Gewog				
	<i>Shingkhar Gewog Administration, Zhemgang</i>	Gewog				
	<i>Trong Gewog Administration, Zhemgang</i>	Gewog				
	<i>Drungkhag Administration, Panbang</i>	Drungkhag				

39	Divisional Forest Office, Zhemgang, Department of Forests and Park Services, Ministry of Energy and Natural Resources	Ministry	LC	FA	P2	B3
40	Regional Office, Tingtibi, Department of Surface Transport, Ministry of Infrastructure and Transport	Ministry	LC	FA	P1	A2
41	Drungkhag Court, Panbang	Judiciary	LC	FA	P2	C2
42	Dzongkhag Court, Zhemgang	Judiciary	LC	FA	P2	C2
43	Mangdechhu Hydropower Plant	Corporation	CD	CA	P1	B3
44	Native Poultry and Heifer Breeding Centre, Sertsam, Lhuntse	Ministry	LC	FA	P2	C2
45	Rural Development Training Center, Zhemgang	Ministry	LC	FA	P2	C1
46	Cluster Finance Services, Bumthang	Ministry	LC	FA	P1	C3
47	Agricultural Research & Development Centre, Wengkhari	Ministry	LC	FA	P1	C3

Category	A1	A2	A3	B1	B2	B3	C1	C2	C3	TOTAL
	8	3	0	1	1	9	10	12	3	47
Priority	P1	P2								
	18	29								47
Audit Type	FA	CA								
	38	9								47

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

Sl. No.	Name of Agencies	Agency Type	Account Type	Audit Type	Priority	Category
1	<b>Dzongkhag Administration, Chhukha</b>	<b>Dzongkhag</b>	<b>LC</b>	<b>FA</b>	<b>P1</b>	<b>A1</b>
	<i>Samphelling Gewog Administration, Chhukha</i>	Gewog				
	<i>Bjabchho Gewog Administration, Chhukha</i>	Gewog				
	<i>Bongo Gewog Administration, Chhukha</i>	Gewog				
	<i>Chapcha Gewog Administration, Chhukha</i>	Gewog				
	<i>Darla Gewog Administration, Chhukha</i>	Gewog				
	<i>Dungna Gewog Administration, Chhukha</i>	Gewog				
	<i>Geling Gewog Administration, Chhukha</i>	Gewog				

	<i>Getana Gewog Administration, Chhukha</i>	Gewog				
	<i>Lokchina Gewog Administration, Chhukha</i>	Gewog				
	<i>Matedkha Gewog Administration, Chhukha</i>	Gewog				
	<i>Phuentsholing Gewog Administration, Chhukha</i>	Gewog				
	<i>Drungkhag Administration, Phuentsholing</i>	Drungkhag				
<b>2</b>	<b>Dzongkhag Administration, Haa</b>	<b>Dzongkhag</b>	<b>LC</b>	<b>FA</b>	<b>P1</b>	<b>A1</b>
	<i>Bji Gewog Administration, Haa</i>	Gewog				
	<i>Katsho Gewog Administration, Haa</i>	Gewog				
	<i>Sangbay Gewog Administration, Haa</i>	Gewog				
	<i>Sama Gewog Administration, Haa</i>	Gewog				
	<i>Eusu Gewog Administration, Haa</i>	Gewog				
	<i>Gakidling Gewog Administration, Haa</i>	Gewog				
	<i>Drungkhag Administration, Sangbaykha Dungkha</i>	Drungkhag				
<b>3</b>	<b>Dzongkhag Administration, Samtse</b>	<b>Dzongkhag</b>	<b>LC</b>	<b>FA</b>	<b>P1</b>	<b>A1</b>
	<i>Norgaygang Gewog Administration, Samtse</i>	Gewog				
	<i>Pemaling Gewog Administration, Samtse</i>	Gewog				
	<i>Norboogang Gewog Administration, Samtse</i>	Gewog				
	<i>Sang Ngag Chhoeling Gewog Administration, Samtse</i>	Gewog				
	<i>Dophuchen Gewog Administration, Samtse</i>	Gewog				
	<i>Doongtoed Gewog Administration, Samtse</i>	Gewog				
	<i>Namgaychhoeling Gewog Administration, Samtse</i>	Gewog				
	<i>Phuentshogpelri Gewog Administration, Samtse</i>	Gewog				
	<i>Samtse Gewog Administration, Samtse</i>	Gewog				
	<i>Tashichhoeling Gewog Administration, Samtse</i>	Gewog				
	<i>Tading Gewog Administration, Samtse</i>	Gewog				
	<i>Tendruk Gewog Administration, Samtse</i>	Gewog				
	<i>Ugyentse Gewog Administration, Samtse</i>	Gewog				
	<i>Yoeseltse Gewog Administration, Samtse</i>	Gewog				
	<i>Denchukha Gewog Administration, Samtse</i>	Gewog				
	<i>Drungkhag Administration, Tashichhoeling</i>	Drungkhag				
	<i>Drungkhag Administration, Dophuchen</i>	Drungkhag				
<b>4</b>	Regional Revenue and Customs Office, Phuentsholing, Department of Revenue & Customs, Ministry of Finance	Ministry	LC	FA	P2	A1
<b>5</b>	Regional Revenue and Customs Office, Samtse including checkpoints at Samtse, Gomtu, Bindu, and Jitti, Department of Revenue & Customs, Ministry of Finance	Ministry	LC	FA	P2	B1

6	Regional Office Phuentsholing, Department of Surface Transport	Ministry	LC	FA	P1	A1
7	Thromde , Phuentsholing including CD account, Revenue & Education Subsidy	Thromdes	LC	FA	P1	A1
8	SASEC Transport, Trade Facilitation and Logistics Project (G-0492)). Implemented by Thromde, Phuntsholing. ADB funded	Thromdes	LC	FA	P1	C1
9	SASEC Transport, Trade Facilitation Logistic Project, Loan-3421-BHU (ADB funded) implemented by Regional Office, Department of Surface Transport, Phuentsholing	Ministry	PLC	FA	P1	C1
10	General Hospital Phuntsholing, National Medical Services	Ministry	LC	FA	P2	C2
11	Medical Store Distribution Division NMS, Phuentsholing	Ministry	LC	FA	P2	C1
12	Regional Office of Industry, Commerce and Employment, Phuentsholing, Ministry of Industry, Commerce and Employment	Ministry	LC	FA	P2	C2
13	Divisional Forest Office, Gedu including Range Offices at Phuentsholing, Gedu & Tshimasham, Department of Forest and Park Services, Ministry of Energy & Natural Resources	Ministry	LC	FA	P2	B2
14	Regional Offices Phuntsholing MoAL (Regional Veterinary Laboratory & Livestock Central Store)	Ministry	LC	FA	P2	B2
15	Divisional Forest Office, Samtse including Range Offices at Samtse, Dophuchen & Tashichholing, Department of Forest and Park Services, Ministry of Energy & Natural Resources	Ministry	LC	FA	P2	B2
16	Central Stores Unit Phuntsoling Ministry of Infrastructure and Transport	Ministry	LC	FA	P2	B3
17	Calf Rearing Centre Wangkha, Chukha	Ministry	LC	FA	P2	C2
18	Regional Immigration Office, Phuentshoing, Department of Immigration, Ministry of Home Affairs	Ministry	LC	FA	P2	B3
19	Regional Immigration Office, Samtse, Department of Immigration, Ministry of Home Affairs	Ministry	LC	FA	P2	B3
20	College of Science and Technology, Rinchending, Phuentsholing, Royal University of Bhutan	Autonomous	LC&CD	FA	P1	B3

21	Gedu College of Business Studies, Royal University of Bhutan	Autonomous	LC	FA	P2	B3
22	Samtse College of Education, Royal University of Bhutan	Autonomous	LC&CD	FA	P2	B3
23	Dungkhag Court, Phuentsholing	Judiciary	LC	FA	P2	C2
24	Dungkhag Court, Tashichhoeling	Judiciary	LC	FA	P2	C2
25	Dungkhag Court, Dophuchen	Judiciary	LC	FA	P2	C2
26	Dzongkhag Court, Chhukha	Judiciary	LC	FA	P2	C1
27	Dzongkhag Court, Samtse	Judiciary	LC	FA	P2	C2
28	Dzongkhag Court, Haa	Judiciary	LC	FA	P2	C2
29	Drungkhag Court, Sombaykha, Haa	Judiciary	LC	FA	P1	C1
30	Bhutan Automation & Engineering Limited, Chhukha	Corporation	CD	CA	P1	A3
31	Electricity Service Division, Phuentsholing, Bhutan Power Corporation Limited	Corporation	CD	CA	P2	B3
32	Electricity Service Division, Bhutan Power Corporation Limited, Samtse	Corporation	Others	CA	P2	C1
33	Electricity Service Division, Haa, Bhutan Power Corporation Limited	Corporation	CD	CA	P2	C1
34	Transmission Operation and Maintenance Section, Phuentsholing, Bhutan Power Corporation Limited	Corporation	CD	CA	P2	C1
35	Central Stores Division, Phuentsholing, Bhutan Power Corporation Limited	Corporation	CD	CA	P2	C1
36	Construction Project Office, Phuentsholing, Bhutan Power Corporation Limited	Corporation	CD	CA	P2	C1
37	Construction Project Office/Gyalsung Project Office, Bhutan Power Corporation Limited, Jamtsholing	Corporation	CD	CA	P2	C1
38	Material Management Division, Phuentsholing, Druk Green Power Corporation Limited	Corporation	CD	CA	P2	C1
39	Tala Hydro Power Plant including Hydro Power Research and Development Centre	Corporation	CD	CA	P1	A2
40	Chhukha Hydropower Plant, Chhukha	Corporation	CD	CA	P1	A3
41	Food Corporation of Bhutan Limited, Phuentsholing including Regional Offices at Phuentsholing, Gelephu & Samdrupjongkhar; Central Warehouse, Regional & District Warehouses, Auction Yards and Retail Outlets	Corporation	CD	CA	P1	A1
42	Penden Cement Authority Limited, Pendenling, Gomtu including Depot at Phuentsholing	Corporation	CD	CA	P1	A1
43	Bhutan Board Products Limited, Phuentsholing including Tala Factory and Showroom at Thimphu	Corporation	CD	CA	P1	A2

44	Samtse Distillery, Army Welfare Project including Bonded Ware House and Cardboard Box Unit	Corporation	CD	CA	P1	B3
45	State Mining Corporation Limited, Samtse	Corporation	CD	CA	P2	B3
46	Bhutan Lottery Limited, Phuentsholing	Corporation	CD	CA	P2	C1
47	Natural Resource Development Corporation Limited, Regional Office, Phuentsholing including unit offices at Gedu & Samtse	Corporation	CD	CA	P2	B3
48	Royal Bhutan Police, Division III, Phuentsholing	Ministry	LC	FA	P2	C1
49	Royal Bhutan Police, Division IV, Samtse	Ministry	LC	FA	P2	C1
50	Special Reserve Police Force (SRPF), Royal Bhutan Police, Tashi Gatshel, Chhukha	Ministry	LC	FA	P2	C1
51	Explosive Management Division: Expenditure Management (RBP), Phuentsholing	Ministry	LC	FA	P1	C1
52	Jigme Khesar Strict Nature Reserve, Haa, Department of Forest and Park Services, Ministry of Energy & Natural Resources	Ministry	LC	FA	P2	C1
53	Cold Water Fish Culture Centre, Haa	Ministry	LC	FA	P2	C1
54	Regional Office, Phuentsholing including Base Offices at Gedu, Tsimasham, and Samtse, Bhutan Construction and Transport Authority, Ministry of Infrastructure & Transport	Ministry	LC	FA	P2	B1
55	Cluster Finance Services, Phuntsholing	Ministry	LC	FA	P2	C2

Category	A1	A2	A3	B1	B2	B3	C1	C2	C3	TOTAL
	8	2	2	2	3	10	19	9	0	55
Priority	P1	P2								
	17	38								55
Audit Type	FA	CA								
	37	18								55

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

Sl. No.	Name of Agencies	Agency Type	Account Type	Audit Type	Priority	Category
<b>1</b>	<b>Dzongkhag Administration, Trashigang</b>	Dzongkhag	LC	FA	P1	A1
	<i>Bartsham Gewog Administration, Trashigang</i>	Gewog				
	<i>Bidung Gewog Administration, Trashigang</i>	Gewog				
	<i>Kanglung Gewog Administration, Trashigang</i>	Gewog				
	<i>Kangpara Gewog Administration, Trashigang</i>	Gewog				
	<i>Merak Gewog Administration, Trashigang</i>	Gewog				
	<i>Khaling Gewog Administration, Trashigang</i>	Gewog				
	<i>Phongmey Gewog Administration, Trashigang</i>	Gewog				
	<i>Radi Gewog Administration, Trashigang</i>	Gewog				
	<i>Lumang Gewog Administration, Trashigang</i>	Gewog				
	<i>Sakteng Gewog Administration, Trashigang</i>	Gewog				
	<i>Samkhar Gewog Administration, Trashigang</i>	Gewog				
	<i>Thrimshing Gewog Administration, Trashigang</i>	Gewog				
	<i>Shongphu Gewog Administration, Trashigang</i>	Gewog				
	<i>Udzorong Gewog Administration, Trashigang</i>	Gewog				
	<i>Yangneer Gewog Administration, Trashigang</i>	Gewog				
	<i>Drungkhag Administration, Sakteng, Trashigang</i>	Dungkhag				
	<i>Drungkhag Administration Thrimshing, Trashigang</i>	Dungkhag				
	<i>Drungkhag Administration Wamrong, Trashigang</i>	Dungkhag				
<b>2</b>	Regional Office, Trashigang, Department of Surface Transport, Ministry of Infrastructure and Transport	Ministry	LC	FA	P1	A2
<b>3</b>	Regional Offices Trashigang, Ministry of Energy and Natural Resources	Ministry	LC	FA	P2	A3
<b>4</b>	Dzongkhag Court, Trashigang	Judiciary	LC	FA	P2	C2
<b>5</b>	Drungkhag Court, Wamrong	Judiciary	LC	FA	P2	C2
<b>6</b>	Drungkhag Court, Thrimshing	Judiciary	LC	FA	P2	C2
<b>7</b>	Drungkhag Court, Sakteng	Judiciary	LC	FA	P2	C2
<b>8</b>	Kouphuku International Dairy Corporation, Chenari, Trashigang	Corporation	Others	CA	P2	C1
<b>9</b>	Electricity Services Division, Trashigang, Bhutan Power Corporation Limited	Corporation	Others	CA	P2	C1
<b>10</b>	Sherubtse College, Kanglung, Royal University of Bhutan	Autonomous	LC & CD	FA	P2	B2
<b>11</b>	Royal Bhutan Police, Division IX Trashigang	Ministry	LC	FA	P2	C1



12	National Handloom Development Centre, Khaling, Trashigang	NGO	Others	CA	P2	C1
13	Regional Offices Trashigang, Ministry of Agriculture and Livestock	Ministry	LC	FA	P2	B1
14	Regional Livestock Development Centre Kanglung - 218.01/2006	Ministry	PLC	FA	P1	C3
15	Technical Training Institute, Rangjung, Trashigang, Department of Workforce Planning and Skills Development, Ministry of Education and Skills Development	Ministry	LC	FA	P2	C1
16	<b>Dzongkhag Administration, Pemagatshel</b>	Dzongkhag	LC	FA	P1	A1
	<i>Chimong Gewog Administration, Pemagatshel</i>	Gewog				
	<i>Chokorling Gewog Administration, Pemagatshel</i>	Gewog				
	<i>Chongshing Gewog Administration, Pemagatshel</i>	Gewog				
	<i>Decheling Gewog Administration, Pemagatshel</i>	Gewog				
	<i>Dungmin Gewog Administration, Pemagatshel</i>	Gewog				
	<i>Khar Gewog Administration, Pemagatshel</i>	Gewog				
	<i>Norbugang Gewog Administration, Pemagatshel</i>	Gewog				
	<i>Shumer Gewog Administration, Pemagatshel</i>	Gewog				
	<i>Yurung Gewog Administration, Pemagatshel</i>	Gewog				
	<i>Nanong Gewog Administration, Pemagatshel</i>	Gewog				
	<i>Zobel Gewog Administration, Pemagatshel</i>	Gewog				
	<i>Drungkhag Administration, Nganglam, Pemagatshel</i>	Dzungkhag				
17	Divisional Forest Office, Pemagatshel, Department of Forests and Park Services, Ministry of Energy and Natural Resources	Ministry	LC	FA	P2	B3
18	Dzongkhag Court, Pemagatshel	Judiciary	LC	FA	P2	C2
19	Drungkhag Court, Nganglam	Judiciary	LC	FA	P2	C2
20	Dungsam Cement Corporation Limited, Nganglam	Corporation	Others	CA	P1	A1
21	Dungsam Polymer Limited, Nanglam	Corporation	Others	CA	P2	B3
22	Electricity Services Division, Pemagatshel, Bhutan Power Corporation Limited	Corporation	Others	CA	P2	C1
23	<b>Dzongkhag Administration, Samdrup Jongkhar</b>	Dzongkhag	LC	FA	P1	A1
	<i>Langchenphug Gewog Administration, S/Jongkhar</i>	Gewog				
	<i>Dewathang Gewog Administration, S/Jongkhar</i>	Gewog				
	<i>Gomdar Gewog Administration, S/Jongkhar</i>	Gewog				
	<i>Lauri Gewog Administration, S/Jongkhar</i>	Gewog				
	<i>Martshalla Gewog Administration, S/Jongkhar</i>	Gewog				
	<i>Orong Gewog Administration, S/Jongkhar</i>	Gewog				

	<i>Pemathang Gewog Administration, S/Jongkhar</i>	Gewog				
	<i>Phuentshogthan Gewog Administration, S/Jongkhar</i>	Gewog				
	<i>Samrang Gewog Administration, S/Jongkhar</i>	Gewog				
	<i>Serthig Gewog Administration, S/Jongkhar</i>	Gewog				
	<i>Wangphu Gewog Administration, S/Jongkhar</i>	Gewog				
	<i>Drungkhag Administration Jomotshangkha</i>	Dungkhag				
	<i>Drungkhag Administration Samdrupcholing, S/Jongkhar</i>	Dungkhag				
<b>24</b>	IT audit of e-Registration & Licensing Information System (eRaLIS)	Ministry	LC	PA	P2	B2
<b>25</b>	Regional Revenue and Customs Office, Samdrup Jongkhar, Department of Revenue and Custom, Ministry of Finance	Ministry	LC	FA	P2	B1
<b>26</b>	Regional Immigration Office, Samdrup Jongkhar, Department of Immigration, Ministry of Home Affairs	Ministry	LC	FA	P2	B3
<b>27</b>	Regional Office, Samdrup Jongkhar, Department of Surface Transport, Ministry of Infrastructure and Transport	Ministry	LC	FA	P2	A2
<b>28</b>	Mithun Breeding Farm, Arong, Department of Livestock, Ministry of Agriculture and Livestock	Ministry	LC	FA	P2	C2
<b>29</b>	Regional Fish Seed Production Centre, Samdrup Jongkhar	Ministry	LC	FA	P2	C2
<b>30</b>	Regional Office of Industry, Commerce and Employment, Samdrupjongkhar, Ministry of Industry, Commerce and Employment	Ministry	LC	FA	P2	C2
<b>31</b>	Thromde , Samdrup Jongkhar	Autonomous	LC & CD	FA	P1	A1
<b>32</b>	Divisional Forest Office, Samdrup Jonkhar, Department of Forests and Park Services, Ministry of Energy and Natural Resources	Ministry	LC	FA	P2	B2
<b>33</b>	Dzongkhag Court, Samdrup Jongkhar	Judiciary	LC	FA	P2	C2
<b>34</b>	Drungkhag Court, Jomotshangkha	Judiciary	LC	FA	P2	C2
<b>35</b>	Drungkhag Court, Samdrup Choling	Judiciary	LC	FA	P2	C2
<b>36</b>	Jomotshangkha Wildlife Sanctuary, Samdrup Jongkhar, Department of Forests and Park Services, Ministry of Energy and Natural Resources	Ministry	LC	FA	P2	C1
<b>37</b>	Electricity Services Division, Samdrup Jongkhar, Bhutan Power Corporation Limited	Corporation	Others	CA	P2	C1
<b>38</b>	Transmission Operation and Maintenance Division, Deothang, Bhutan Power Corporation Limited	Corporation	Others	CA	P2	C1

39	Jigme Namgyel Engineering College, Deothang, Royal University of Bhutan	Autonomous	LC & CD	FA	P2	B3
40	Royal Bhutan Police, Division VIII, Samdrupjongkhar including Royal Bhutan Police, Pemagatshel	Ministry	LC	FA	P2	C1
41	Azista Bhutan Healthcare Limited, Motanga Industrial Park, Druk Holding and Investments Limited, Samdrup Jongkhar	Corporation	Others	CA	P1	A3
42	<b>Dzongkhag Administration, Trashiyangtse</b>	Dzongkhag	LC	FA	P1	A1
	<i>Boomdeling Gewog Administration, Trashiyangtse</i>	Gewog				
	<i>Yalang Gewog Administration, Trashiyangtse</i>	Gewog				
	<i>Yangtse Gewog Administration, Trashiyangtse</i>	Gewog				
	<i>Gewog Administration, Jamkhar Trashiyangtse</i>	Gewog				
	<i>Ramjar Geog Administration, Trashiyangtse</i>	Gewog				
	<i>Toedtsho Gewog Administration, Trashiyangtse</i>	Gewog				
	<i>Tomizhangsa Gewog Administration, Trashiyangtse</i>	Gewog				
	<i>Khamdang Gewog Administration, Trashiyangtse</i>	Gewog				
43	Bumdheling Wildlife Sanctuary, Trashiyangtse, Department of Forests and Park Services, Ministry of Energy and Natural Resources	Ministry	LC	FA	P2	C1
44	College of Zorigchusum, Trashiyangtse, Department of Workforce Planning and Skills Development, Ministry of Education and Skills Development	Ministry	LC & CD	FA	P2	B3
45	Dzongkhag Court, Tashiyangtse	Judiciary	LC	FA	P2	C2
46	Electricity Services Division, Trashiyangtse, Bhutan Power Corporation Limited	Corporation	Others	CA	P2	C1
47	Royal Bhutan Police, Division XIV, Trashiyangtse	Ministry	LC	FA	P2	C1
48	Kholongchhu Hydro Energy Limited, Doksum, Trashiyangtse	Corporation	Others	CA	P1	A3
49	Rigsum Goenpa Restoration Project, Trashiyangtse, Department of Culture and Dzongkha Development, Ministry of Home Affairs - 215.01/2001	Ministry	PLC	FA	P2	A1
50	Deothang Hospital	Ministry	LC	FA	P1	C1

Category	A1	A2	A3	B1	B2	B3	C1	C2	C3	TOTAL
	7	2	3	2	3	5	14	13	1	50
Priority	P1	P2								
	11	39								50
Audit Type	FA	CA	PA							
	38	11	1							50

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

Sl. No.	Name of Agencies	Agency Type	Account Type	Audit Type	Priority	Category
1	<b>Dzongkhag Administration, Tsirang</b>	Dzongkhag	LC	FA	P1	A1
	<i>Barshong Gewog Administration, Tsirang</i>	Gewog				
	<i>Patshaling Gewog Administration, Tsirang</i>	Gewog				
	<i>Dunglagang Gewog Administration, Tsirang</i>	Gewog				
	<i>Gosaling Gewog Administration, Tsirang</i>	Gewog				
	<i>Kikhorthang Gewog Administration, Tsirang</i>	Gewog				
	<i>Mendrelgang Gewog Administration, Tsirang</i>	Gewog				
	<i>Sergithang Gewog Administration, Tsirang</i>	Gewog				
	<i>Phuntenchu Gewog Administration, Tsirang</i>	Gewog				
	<i>Rangthangling Gewog Administration, Tsirang</i>	Gewog				
	<i>Shemjong Gewog Administration, Tsirang</i>	Gewog				
	<i>Tsirangtoe Gewog Administration, Tsirang</i>	Gewog				
	<i>Tsholingkhar Gewog Administration, Tsirang</i>	Gewog				
2	Dzongkhag Court, Tsirang	Judiciary	LC	FA	P2	C2
3	Divisional Forest Office, Tsirang, Department of Forests and Park Services, Ministry of Energy and Natural Resources	Ministry	LC	FA	P2	B3
4	Electricity Services Division, Tsirang, Bhutan Power Corporation Limited	Corporation	CD	CA	P2	C1
5	Transmission Operation and Maintenance Division, Tsirang, Bhutan Power Corporation Limited	Corporation	CD	CA	P2	C1
6	Royal Bhutan Police, Division VI, Tsirang	Ministry	LC	FA	P1	C1
7	<b>Dzongkhag Administration, Punakha</b>	<b>Dzongkhag</b>	<b>LC</b>	<b>FA</b>	<b>P1</b>	<b>A1</b>
	<i>Barp Gewog Administration, Punakha</i>	Gewog				
	<i>Chhuboog Gewog Administration, Punakha</i>	Gewog				

	<i>Dzomi Gewog Administration, Punakha</i>	Gewog				
	<i>Geonshari Gewog Administration, Punakha</i>	Gewog				
	<i>Guma Gewog Administration, Punakha</i>	Gewog				
	<i>Lingmukha Gewog Administration, Punakha</i>	Gewog				
	<i>Toedwang Gewog Administration, Punakha</i>	Gewog				
	<i>Kabisa Gewog Administration, Punakha</i>	Gewog				
	<i>Shelnga Bjemi Gewog Administration, Punakha</i>	Gewog				
	<i>Talog Gewog Administration, Punakha</i>	Gewog				
	<i>Toepaisa Gewog Administration, Punakha</i>	Gewog				
<b>8</b>	Divisional Forest Office, Wangdue, Department of Forests and Park Services, Ministry of Energy and Natural Resources (MoENR)	Ministry	LC	FA	P2	B3
<b>9</b>	Regional Office, Lobesa, Department of Surface Transport, Ministry of Infrastructure and Transport	Ministry	LC	FA	P1	A2
<b>10</b>	College of Natural Resources, Lobesa, Punakha, Royal University of Bhutan	Autonomous	CD	FA	P1	B3
<b>11</b>	Development of Infrastructure and Teaching at College of Natural Resources, Lobesa, Punakha	Autonomous	PLC	FA	P1	C1
<b>12</b>	Technical Training Institute, Khuruthang, Department of Workforce Planning and Skills Development, Ministry of Education and Skills Development	Ministry	LC	FA	P2	C1
<b>13</b>	Dzongkhag Court, Punakha	Judiciary	LC	FA	P2	C2
<b>14</b>	Electricity Services Division, Punakha, Bhutan Power Corporation Limited	Corporation	CD	CA	P2	C1
<b>15</b>	Royal Bhutan Police, Division II, Punakha	Ministry	LC	FA	P1	C1
<b>16</b>	Regional Engineering Cluster Office, Khuruthang	Ministry	LC	FA	P1	C3
<b>17</b>	<b>Dzongkhag Administration, Wangdue Phodrang</b>	<b>Dzongkhag</b>	<b>LC</b>	<b>FA</b>	<b>P1</b>	<b>A1</b>
	<i>Athang Gewog Administration, Wangdue Phodrang</i>	Gewog				
	<i>Bjednag Gewog Administration, Wangdue Phodrang</i>	Gewog				
	<i>Darkar Gewog Administration, Wangdue Phodrang</i>	Gewog				
	<i>Dangchhu Gewog Administration, Wangdue Phodrang</i>	Gewog				
	<i>Gangteng Gewog Administration, Wangdue Phodrang</i>	Gewog				
	<i>Gase Tshogongm Gewog Administration, Wangdue Phodrang</i>	Gewog				
	<i>Gase Tshowogm Gewog Administration, Wangdue Phodrang</i>	Gewog				
	<i>Kazhi Gewog Administration, Wangdue Phodrang</i>	Gewog				
	<i>Nahi Gewog Administration, Wangdue Phodrang</i>	Gewog				
	<i>Nyishog Gewog Administration, Wangdue Phodrang</i>	Gewog				

	<i>Phangyuel Gewog Administration, Wangdue Phodrang</i>	Gewog				
	<i>Phobji Gewog Administration, Wangdue Phodrang</i>	Gewog				
	<i>Ruebisa Gewog Administration, Wangdue Phodrang</i>	Gewog				
	<i>Saephoog Gewog Administration, Wangdue Phodrang</i>	Gewog				
	<i>Thedtsho Gewog Administration, Wangdue Phodrang</i>	Gewog				
18	Agriculture Research Development Centre, Bajothang, Wangdue Phodrang including the National Highland Development Centre	Ministry	LC	FA	P2	B2
19	Technical Training Institute, Samthang, Wangdue Phodrang, Department of Workforce Planning and Skills Development, Ministry of Education and Skills Development	Ministry	LC	FA	P2	C1
20	Dzongkhag Court, Wangdue Phodrang	Judiciary	LC	FA	P2	C2
21	Basochu Hydro Power Plant, Rurichu, Wangdue Phodrang	Corporation	CD	CA	P2	B3
22	Electricity Services Division, Wangdue Phodrang, Bhutan Power Corporation Limited	Corporation	CD	CA	P2	C1
23	Natural Resources Development Corporation Limited, Wangdue Phodrang	Corporation	CD	CA	P2	B3
24	Royal Bhutan Police, Division XII, Wangdue Phodrang	Ministry	LC	FA	P1	C1
25	<b>Dzongkhag Administration, Sarpang</b>	<b>Dzongkhag</b>	<b>LC</b>	<b>FA</b>	<b>P1</b>	<b>A1</b>
	<i>Gakidling Gewog Administration, Sarpang</i>	Gewog				
	<i>Chhuzaggang Gewog Administration, Sarpang</i>	Gewog				
	<i>Dekidling Gewog Administration, Sarpang</i>	Gewog				
	<i>Taraythang Gewog Administration, Sarpang</i>	Gewog				
	<i>Gelegphu Gewog Administration, Sarpang</i>	Gewog				
	<i>Samtenling Gewog Administration, Sarpang</i>	Gewog				
	<i>Jigme Chhoeling Gewog Administration, Sarpang</i>	Gewog				
	<i>Shompangkha Gewog Administration, Sarpang</i>	Gewog				
	<i>Seng-Gey Gewog Administration, Sarpang</i>	Gewog				
	<i>Serzhong Gewog Administration, Sarpang</i>	Gewog				
	<i>Umling Gewog Administration, Sarpang</i>	Gewog				
	<i>Chhudzom Gewog Administration, Sarpang</i>	Gewog				
	<i>Drungkhag Administration, Umling, Sarpang</i>	Drungkhag				
26	Regional Immigration Office, Gelephu, Department of Immigration, Ministry of Home Affairs	Ministry	LC	FA	P2	B3
27	Regional Office, Sarpang, Ministry of Energy and Natural Resources	Ministry	LC	FA	P1	A3

	Divisional Forest Office, Sarpang including Ensuring Tiger Protection beyond Protected Areas funded by WWF Bhutan Department of Forests and Park Services, Ministry of Energy and Natural Resources					
	Phibsoo Wildlife Sanctuary, Singye, Sarpang, Department of Forests and Park Services, Ministry of Energy and Natural Resources					
<b>28</b>	Central Regional Referral Hospital, Gelephu	Ministry	LC	FA	P2	B2
<b>29</b>	Regional Office, Gelephu, Bhutan Construction & Transport Authority, Ministry of Infrastructure and Transport including Base Offices in Bumthang, Dagana, Sarpang, Trongsa, Tsirang and Zhemgang	Ministry	LC	FA	P2	B1
<b>30</b>	National Poultry Research and Development Centre, Gakidling, Sarpang, Department of Livestock, Ministry of Agriculture and Livestock	Ministry	LC	FA	P2	C1
<b>31</b>	Thromde, Gelephu	Autonomous	LC	FA	P1	A1
<b>32</b>	Regional Revenue and Customs Office, Gelephu, Department of Revenue and Customs, Ministry of Finance	Ministry	LC	FA	P1	A3
<b>33</b>	Sarpang Dzong Construction Project, Sarpang	Ministry	PLC	FA	P1	B3
<b>34</b>	Vector Borne Disease Control Program, Gelephu, Department of Public Health, Ministry of Health	Ministry	LC	FA	P1	B3
<b>35</b>	Acceleration towards achieving zero indigenous Malaria in Bhutan, Gelephu, GFATM Project, Sarpang Department of Public Health, Ministry of Health	Ministry	PLC	FA	P1	C2
<b>36</b>	Vector Borne Disease Control Program, GoI-PTA, FIC 4723, Sarpang, Department of Public Health, Ministry of Health	Ministry	PLC	FA	P1	C2
<b>37</b>	Royal Manas National Park, Gelephu, Department of Forests and Park Services, Ministry of Energy and Natural Resources	Ministry	LC	FA	P1	B3
<b>38</b>	Regional Office, Sarpang, Department of Surface Transport, Ministry of Infrastructure and Transport	Ministry	LC	FA	P1	A2
<b>39</b>	Regional Office of Industry, Commerce and Employment, Gelephu, Ministry of Industry, Commerce and Employment	Ministry	LC	FA	P2	C2
<b>40</b>	Regional Offices Gelephu, Ministry of Agriculture and Livestock	Ministry	LC	FA	P1	A1
	<i>National Piggery Development Centre, Gelephu, DoL, Ministry of Agriculture and Livestock</i>	Ministry				

	<i>Regional Veterinary Hospital &amp; Epidemiology Centre</i>					
	<i>Agriculture Research Development Centre, Samtenling, Gelephu</i>					
	<i>Regional Agriculture Marketing Cooperative Office, Gelephu, Department of Agricultural Marketing &amp; Cooperatives, Ministry of Agriculture and Livestock</i>	Ministry				
	<i>National Research &amp; Development Centre for Aquaculture, Gelephu, Ministry of Agriculture and Livestock</i>	Ministry				
41	Jigme Wangchuk Power Training Institute (Dekiling), Sarpang Department of Workforce Planning and Skills Development, Ministry of Education and Skills Development	Ministry	LC	FA	P2	C1
42	Dzongkhag Court, Sarpang	Judiciary	LC	FA	P2	C2
43	Drungkhag Court, Gelephu	Judiciary	LC	FA	P2	C2
44	Electricity Services Division, Gelephu, Bhutan Power Corporation Limited	Corporation	CD	CA	P2	C1
45	Transmission Operation and Maintenance Division, Gelephu, Bhutan Power Corporation Limited	Corporation	CD	CA	P2	C1
46	Regional Stores Division, Pelrithang, Sarpang, Bhutan Power Corporation Limited	Corporation	CD	CA	P2	C1
47	Construction Project Office, Taraythang and Pelrithang, Sarpang, Bhutan Power Corporation Limited	Corporation	CD	CA	P2	C1
48	Bhutan Hydropower Services Limited, Sarpang	Corporation	CD	CA	P2	B2
49	Corporate Office of Druk Hydro Energy Limited, Jigmeling, Dekiling, Sarpang	Corporation	CD	CA	P1	B1
50	Army Welfare Project, Head Office, Gelephu, Sarpang	Autonomous	CD	FA	P1	A2
51	Army Welfare Project, Distillery, Gelephu, Sarpang	Autonomous	CD	CA	P2	C1
52	Bhutan Centennial Distillery, Bhur, Sarpang	Autonomous	CD	CA	P2	C1
53	Royal Bhutan Police, Division V, Gelephu	Ministry	LC	FA	P1	C1
54	Police Training Institute, Royal Bhutan Police, Jigmeling, Sarpang	Ministry	LC	FA	P1	C1
55	Natural Resources Development Corporation Limited, Gelephu, Sarpang	Corporation	CD	CA	P2	B3
56	Cluster Finance Services, Gelephu	Ministry	LC	FA	P1	C3
57	<b>Dzongkhag Administration, Dagana</b>	<b>Dzongkhag</b>	<b>LC</b>	<b>FA</b>	<b>P1</b>	<b>A1</b>
	<i>Dorona Gewog Administration, Dagana</i>	Gewog				
	<i>Drujeygang Gewog Administration, Dagana</i>	Gewog				



	<i>Gesarling Gewog Administration, Dagana</i>	Gewog				
	<i>Gozhi Gewog Administration, Dagana</i>	Gewog				
	<i>Karna Gewog Administration, Dagana</i>	Gewog				
	<i>Karmaling Gewog Administration, Dagana</i>	Gewog				
	<i>Khebisa Gewog Administration, Dagana</i>	Gewog				
	<i>Lagyab Gewog Administration, Dagana</i>	Gewog				
	<i>Lhamoi-Dzingkha Gewog Administration, Dagana</i>	Gewog				
	<i>Nichula Gewog Administration, Dagana</i>	Gewog				
	<i>Tashiding Gewog Administration, Dagana</i>	Gewog				
	<i>Tsangkha Gewog Administration, Dagana</i>	Gewog				
	<i>Tsenda- Gang Gewog Administration, Dagana</i>	Gewog				
	<i>Tseza Gewog Administration, Dagana</i>	Gewog				
	<i>Drungkhag Administration, Lhamoyzingkha</i>	Drungkhag				
<b>58</b>	Divisional Forest Office, Dagapela, Dagana, Department of Forests and Park Services, Ministry of Energy and Natural Resources	Ministry	LC	FA	P2	B3
<b>59</b>	ORIO Project, Dagapela, Department of Surface Transport, Ministry of Infrastructure and Transport	Ministry	PLC	FA	P1	C2
<b>60</b>	Dzongkhag Court, Dagana	Judiciary	LC	FA	P2	C2
<b>61</b>	Drungkhag Court, Lhamoyzingkha	Judiciary	LC	FA	P2	C2
<b>62</b>	Electricity Services Division, Dagapela, Dagana, Bhutan Power Corporation Limited	Corporation	CD	CA	P2	C1
<b>63</b>	Dagachu Hydro Power Corporation, Dagapela, Dagana	Corporation	CD	CA	P2	B3
<b>64</b>	Druk Phendhay Silchu, Dekiling, Sarpang	Corporation	CD	CA	P2	C2

Category	A1	A2	A3	B1	B2	B3	C1	C2	C3	TOTAL
	7	3	2	2	3	12	21	12	2	<b>64</b>
<b>Priority</b>	<b>P1</b>	<b>P2</b>								
	28	36								<b>64</b>
<b>Audit Type</b>	<b>FA</b>	<b>CA</b>								
	46	18								<b>64</b>

**x. Centralized Audits**

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

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

**xi. Statutory Audits**

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

Sl. No.	Agency	Agency Group	Account Type	Audit Type
22	Dungsam Polymers Limited	Corporations	CD	SA
23	National Housing Dev. Corporation Limited	Corporations	CD	SA
24	Bank of Bhutan Limited	Corporations	CD	SA
25	Bhutan Hydropower Services Limited	Corporations	CD	SA
26	Thimphu TechPark Limited	Corporations	CD	SA
27	Tangsibji Hydro Energy Limited	Corporations	CD	SA
28	Credit Information Bureau	Corporations	CD	SA
29	State Mining Corporation Limited	Corporations	CD	SA
30	Kholongchu Hydro Energy Limited	Corporations	CD	SA
31	Financial Institutions Training Institute	Corporations	CD	SA
32	Bhutan Duty-Free Limited	Corporations	CD	SA
33	Bhutan Lottery Limited	Corporations	CD	SA
34	Farm Machinery Corporation Limited	Corporations	CD	SA
35	National CSI Development Bank Limited	Corporations	CD	SA
36	Green Bhutan Corporation Limited	Corporations	CD	SA
37	Bhutan Livestock Development Corporation Limited	Corporations	CD	SA
38	Koufuku International Limited	Corporations	CD	SA
39	Bhutan Automation & Engineering Ltd	Corporations	CD	SA
40	Menjong Sorig Pharmaceuticals Corporation Limited	Corporations	CD	SA
41	Bhutan Care Credit Limited	Corporations	CD	SA
42	Digital Kidu Limited	Corporations	CD	SA
43	BBS Channel 3 Limited	Corporations	CD	SA
44	Druk Hydro Energy Limited	Corporations	CD	SA
45	FMCL Bio Corporation Limited	Corporations	CD	SA
46	Druk Metallurgy Limited, Druk Holding and Investments Limited, Motanga Industrial Park, Samdrup Jongkhar	Corporation	CD	CA

## xii. Agencies for Outsourced Audits

Sl. No.	Name of Agency	Agency Group	Account Type	Audit Type
1	Respect, Educate, Nurture & Empower Women	CSO	Others	FA
2	Bhutan Association of Women Entrepreneurs	CSO	Others	FA
3	Bhutan Youth Development Fund	CSO	Others	FA
4	Draktsho Vocational Training Centre for Special Children	CSO	Others	FA
5	Royal Society for Protection of Nature	CSO	Others	FA
6	Tarayana Foundation	CSO	Others	FA
7	Construction Association of Bhutan	CSO	Others	FA
8	The Loden Foundation	CSO	Others	FA
9	The Disabled People's Organization of Bhutan	CSO	Others	FA
10	Royal Textile Academy of Bhutan	CSO	Others	FA
11	LHAK-SAM	CSO	Others	FA
12	Royal Society for Senior Citizens	CSO	Others	FA
13	Royal Society for Protection and Care of Animals	CSO	Others	FA
14	SAARC Business Association for Home-Based Workers	CSO	Others	FA
15	Bhutan Centre for Media & Democracy	CSO	Others	FA
16	Phuentsholing Sports Association	CSO	Others	FA
17	Menjong Foundation	CSO	Others	FA
18	Ability Bhutan Society	CSO	Others	FA
19	Chithuen Phendhey Association	CSO	Others	FA
20	Lho Mon Society	CSO	Others	FA
21	Music of Bhutan Research Centre	CSO	Others	FA
22	Bhutan Kidney Foundation	CSO	Others	FA
23	GNH Centre Bhutan	CSO	Others	FA
24	Bhutan Animal Rescue and Care	CSO	Others	FA
25	Jangsa Animal Saving Trust	CSO	Others	FA
26	Ogyen Choling Foundation	CSO	Others	FA
27	Bhutan Transparency Initiative	CSO	Others	FA
28	Clean Bhutan	CSO	Others	FA

29	Bhutan Media Foundation	CSO	Others	FA
30	Bhutan Cancer Society	CSO	Others	FA
31	Barnyard Bhutan Animal Rescue and Sanctuary	CSO	Others	FA
32	Bhutan Ecological Society	CSO	Others	FA
33	Bhutan Network for Empowering Women	CSO	Others	FA
34	Bhutan Stroke Foundation	CSO	Others	FA
35	Bhutan Toilet Organization	CSO	Others	FA
36	Bumthang Health Association	CSO	Others	FA
37	Duedroi Rangwang Zhidey Tshogchung	CSO	Others	FA
38	Gyalyum Charitable Trust	CSO	Others	FA
39	Nazhoen Lamtoen	CSO	Others	FA
40	Organization for Youth Empowerment	CSO	Others	FA
41	Pel Drukdraling Foundation	CSO	Others	FA
42	Phensem Parents Support Group Bhutan	CSO	Others	FA
43	Samdrup Jongkhar Initiative - The Lhomon Society	CSO	Others	FA
44	Association of Bhutanese Industries	CSO(MBO)	Others	FA
45	Guide Association of Bhutan (GAB)	CSO(MBO)	Others	FA
46	Bhutan Taxi Association	CSO(MBO)	Others	FA
47	Association of Bhutanese Tour Operators	CSO(MBO)	Others	FA
48	Centre for Research on Bhutanese Society(CRBS)	CSO(MBO)	Others	FA
49	Evaluation Association of Bhutan	CSO(MBO)		FA
50	Handicrafts Association of Bhutan	CSO(MBO)	Others	FA
51	Voluntary Artists' Studio of Thimphu - Bhutan (VAST)	CSO(MBO)	Others	FA
52	Journalists Association of Bhutan	CSO(MBO)	Others	FA
53	Film Association of Bhutan	CSO(MBO)	Others	FA
54	Hotel & Restaurant Association of Bhutan	CSO(MBO)	Others	FA
55	Journalists Association of Bhutan	CSO(MBO)	Others	FA
56	Tshokey Dorji Foundation	RO	Others	FA
57	Deer Park Thimphu	RO	Others	FA
58	Rangjung Foundation	RO	Others	FA
59	Druk Nangpai Zhunu Tshogpa	RO	Others	FA

60	Druk Zhiday Moenlam Chhenpo	RO	Others	FA
61	Hindu Dharma Samudaya	RO	Others	FA
62	Pedma Jeyjug	RO	Others	FA
63	Ati Foundation	RO	Others	FA
64	Mahayana Nangchoe Foundation	RO	Others	FA
65	Druk Odiyana Foundation	RO	Others	FA
66	Jarungkhashore Foundation	RO	Others	FA
67	Dungyel Rangdroel Drubchen Lotak Thuentshog	RO	Others	FA
68	Ugyen Pedjung Sedi Dungdrup Tshogchung	RO	Others	FA
69	Karmadupdey Goenpi Chhodey	RO	Others	FA
70	Ton Chhos Khor	RO	Others	FA
71	Jamyang Khyenpa	RO	Others	FA
72	Doed-jom Terling Chhoedey	RO	Others	FA
73	Jamgoen Foundation	RO	Others	FA
74	Ngayab Pelri Foundation	RO	Others	FA
75	Pema Sambava Foundation	RO	Others	FA
76	Nga-jur Gomdey Chhodey	RO	Others	FA
77	Druk Ani Foundation	RO	Others	FA
78	Deyling Terserling Chhodey	RO	Others	FA
79	Ugyen Gatshel Chhodey	RO	Others	FA
80	Phak-chok Samdrup Choling Chhoetshok	RO	Others	FA
81	Dolma Yoezer Khachabling Chhoetshok	RO	Others	FA
82	Chhoethuen Nyangpi Zhabtoy Chhoetshok	RO	Others	FA
83	Thukten Sannga Tenpiling Chhoetshok	RO	Others	FA
84	Tashi Chholing Gomdey	RO	Others	FA
85	Lhuendrup Chholing Chhoetshok	RO	Others	FA
86	Ugyen Samdrup Chhoeling Chhoetshok	RO	Others	FA
87	Phuntsho San-nga Chholing Chhoetshok	RO	Others	FA
88	Tashi Choling Chhoetshok	RO	Others	FA
89	San-nga Chhoe Do-nga Tempeling Chhoetshok	RO	Others	FA
90	Pema Chhoeling Donga Tenpiling Gomdey	RO	Others	FA

91	Pedling Choeki Gatshel	RO	Others	FA
92	Dudjom Foundation	RO	Others	FA
93	Druk Ewam Foundation	RO	Others	FA
94	Kilaya Foundation	RO	Others	FA
95	Patshaling Jangchub Pelri Sangna Dorji Thek-pi Chhoetshog	RO	Others	FA
96	Drodel Sagna Choling Chhoetshog	RO	Others	FA
97	Pema Youetsel Chholing Chhoetshog	RO	Others	FA
98	Wongthik Dungker Chholing Chhoetshog	RO	Others	FA
99	Khamsum Namdroel Chhoetshog	RO	Others	FA
100	Namthee Tashi Chholing Chhoetshog	RO	Others	FA
101	Kuenzang Youetsel Choling Chhoetshog	RO	Others	FA
102	Kadak Ling Chhoetshog	RO	Others	FA
103	Sangnga Jinpi Chhoetshog	RO	Others	FA
104	Khew Chung Lo-tsa ling Chhoetshog	RO	Others	FA
105	Duedjom Terser Chhoetshog	RO	Others	FA
106	En-dum Chholing Chhoetshog	RO	Others	FA
107	Semchen Tshe-ther Tshokpa	RO	Others	FA
108	Ugyen Pema Zangdo Pelri Chhotetshog	RO	Others	FA
109	Dechenchholing Chhoetshog	RO	Others	FA
110	Wam-goel Chhoetshog	RO	Others	FA
111	Pema Lingpa Foundation	RO	Others	FA
112	Nagur Pema Ringluk Foundation	RO	Others	FA
113	Kathog Yosel Samtenling Chhoetshok	RO	Others	FA
114	Nyingma Foundation	RO	Others	FA
115	Thekchok Kuenzang Choling Chhoetshok	RO	Others	FA
116	Drodel Pemakara Terling Chhoetshok	RO	Others	FA
117	Chiya Rashung Goendey Chhoetshok	RO	Others	FA
118	Samten Chhozang-ling Chhoetshok	RO	Others	FA
119	Pema Choling Chhoetshok	RO	Others	FA
120	Sangchen Pema Gatshel Chhoetshok	RO	Others	FA
121	Phuntsho Chholing Chhoetshok	RO	Others	FA



122	Chhokhor Foundation	RO	Others	FA
123	Ugyen Chholing Chhoetshok	RO	Others	FA
124	Pangthang Samdrup Chholing Chhoetshok	RO	Others	FA
125	Samdrup Goen Chhoetshok	RO	Others	FA
126	Milarepa Foundation	RO	Others	FA
127	Ting-zin Drawa Chhoetshok	RO	Others	FA
128	Donga Kunzang Choeling Chhoetshok	RO	Others	FA
129	Ugyen Yoetselling Chhoetshok	RO	Others	FA
130	Rigzin Gatshel Chhoetshok	RO	Others	FA
131	Arya Tarey Foundation	RO	Others	FA
132	Shedrup Chholing Chhoetshok	RO	Others	FA
133	Thangtong Aami Deywa Foundation	RO	Others	FA
134	Sangay Mejurling Chhoetshok	RO	Others	FA
135	Drodel Donga Choling Chhoetshok	RO	Others	FA
136	Drodel Phendeyling Chhoetshok	RO	Others	FA
137	Pelrig Pema Choling Chhoetshok	RO	Others	FA
138	Jamyang Gyepailing Chhoetshok	RO	Others	FA
139	Shechen Chhoetshok	RO	Others	FA
140	Thonphu Goenpa Longchen Nyingthig Chhoetshok	RO	Others	FA
141	Zhabjee Foundation	RO	Others	FA
142	Samdrup Choeling Chhoetshok	RO	Others	FA
143	Ugyen Do-nga Choeling Chhoetshok	RO	Others	FA
144	Do-nga Tenpa Rabgayling Chhoetshok	RO	Others	FA
145	Ugyen Kunzang Thekchok Rabgayling Chhoetshok	RO	Others	FA
146	Gakar Tashi Thonjaling Chhoetshok	RO	Others	FA
147	Rigde Maha Guru Chhoetshok	RO	Others	FA
148	Neyphug Foundation	RO	Others	FA
149	Dhorling Foundation	RO	Others	FA
150	Lauri Thekchok Shedrupling Chhoetshok	RO	Others	FA
151	Jiw Dha Dho Ling Foundation	RO	Others	FA
152	Karma Leksheyling Foundation	RO	Others	FA

153	Nangpai Chethuen Foundation	RO	Others	FA
154	Khahor Goenpa Chhoetshok	RO	Others	FA
155	Pal Lha Choeden Foundation	RO	Others	FA
156	Labsum Sangag Rabtenling Chhoetshok	RO	Others	FA
157	Druk Bazayana Foundation	RO	Others	FA
158	Druk Nyoki Foundation	RO	Others	FA
159	Khedrup Foundation	RO	Others	FA
160	Sangay Chholing Foundation	RO	Others	FA
161	Zabmo Zhijoed Choedyuel Juetzin Gatsheling Chhoedey	RO	Others	FA
162	Chhoedeydung Do-ngag Shedrup Gatshel Chhoeling Chhoetshok	RO	Others	FA
163	Druk Dana Foundation	RO	Others	FA
164	Jigten Wangchuk Tshogpa	RO	Others	FA
165	Druk Kirat Chhoetshok	RO	Others	FA
166	Pema Choeling Gayjor Centre	RO	Others	FA
167	Ugyen Sangdhag Wangchen Dori Chhoegar	RO	Others	FA
168	Dharma Dodey Foundation	RO	Others	FA
169	Jigmed Lingpa Foundation	RO	Others	FA
170	Yoedsal Mindriling Foundation	RO	Others	FA
171	Ani Cheten Zangmo Foundation	RO	Others	FA
172	Tsuengon Pema Yoebarling Foundation	RO	Others	FA
173	Do-Ngak Lotus Foundation	RO	Others	FA
174	Ngayab Pema Woling Foundation	RO	Others	FA
175	Mani Foundation	RO	Others	FA
176	Nampar Nangzey Association	RO	Others	FA
177	Pemai Rangdang Foundation	RO	Others	FA
178	Druk Manav Chhoetshok	RO	Others	FA
179	Yudra Gatsheling Foundation	RO	Others	FA
180	Dungmin Phendey Chholing Foundation	RO	Others	FA
181	Sandrup Chhoiling Foundation	RO	Others	FA
182	Longchen Center	RO	Others	FA
183	Padma Jungney Foundation	RO	Others	FA

184	Do-ngag Yoesel Chhoeling Foundation	RO	Others	FA
185	Zhideyling Chhoetshog	RO	Others	FA
186	Samgu Drupai Foundation	RO	Others	FA
187	Bayul Kunzang Yoesel Chhoeling Foundation	RO	Others	FA
188	Do-ngag Choekhorling Foundation	RO	Others	FA
189	Terchen Dorji Lingpa Chhoetshok	RO	Others	FA
190	Tsho Tsalo Do-ngag Chhoeling Foundation	RO	Others	FA
191	Kuenphen Yoeseling Foundation	RO	Others	FA
192	Guru Chowang Foundation	RO	Others	FA
193	Bay Langda Foundation	RO	Others	FA
194	Ugyen Dargayling Foundation	RO	Others	FA
195	Bhutan Foundation	NGO	Others	FA
196	Bhutan Olympics Committee	NGO	Others	FA
197	Bhutan Chamber of Commerce & Industries	NGO	Others	FA
198	Bhutan Trust Fund for Environmental Conservation	NGO	Others	FA
199	Bhutan for Life	NGO	Others	FA
200	Bhutan Red Cross Society	NGO	Others	FA
201	Indo-Bhutan Foundation	NGO	Others	FA
202	National Woman's Association of Bhutan	NGO	Others	FA
203	Handicraft Emporium	NGO	Others	FA
204	Sustainable Financing for Biodiversity Conservation and Natural Resources Management, WB-BTFEC	NGO	Others	FA
205	Civil Society Organizations Authority	NGO	Others	FA
206	Bhutan- India Friendship Association	NGO	Others	FA
207	Bhutan IT Association	NGO	Others	FA
208	Bhutan Ornithology Society	NGO	Others	FA
209	Bio-Bhutan	NGO	Others	FA
210	Pro Bhutan Association	NGO	Others	FA
211	REWA	NGO	Others	FA
212	His Majesty's Secretariat, Ministries of Finance	Ministries	Others	FA
213	Gyalsung National Service	Ministries	Others	FA

<b>214</b>	His Majesty's Secretariat	Autonomous	Others	FA
<b>215</b>	His Majesty's Secretariat to the Fourth Druk Gyalpo	Autonomous	Others	FA
<b>216</b>	His Majesty's Secretariat, Council for Religious Affairs	Autonomous	Others	FA
<b>217</b>	Royal Institute for Governance & Strategic Studies, Phuentsholing	Autonomous	Others	FA

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