



# OPERATIONAL PLAN

**2024-2025**

*In fulfilment of the Strategic Intent of RAA*

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

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Royal Audit Authority

Kawangjansa, Thimphu, Bhutan,

PO Box: 191

Phone: +975(02)322111

[www.bhutanaudit.gov.bt](http://www.bhutanaudit.gov.bt)

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“It must always be our constant endeavour to perform better, carry out tasks with greater efficiency, effectiveness and grace, and become exceptional in the world.” **His Majesty the Druk Gyalpo**

**111<sup>th</sup> National Day, 17<sup>th</sup> December 2018, Samtse, Bhutan**

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ROYAL AUDIT AUTHORITY

*Bhutan Integrity House*

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



## FOREWORD

The Strategic Plan 2020-2025 was developed with the ultimate aim of improving the public sector performance and accountability in Bhutan. We are now in the last year of the Strategic Plan 2020-2025. Therefore, this final integrated and detailed Operational Plan (OP) 2024-2025 has been developed to achieve the strategic goals and objectives of the Strategic Plan. The OP sets out prioritized activities based on their importance and is expected to contribute to the achievement of the strategic intent. The plan will facilitate RAA to systematically implement its annual plans and programs by maintaining quality, timeliness, and cost efficiency. It will serve as the key information document on the operations of RAA to both internal and external stakeholders.

The plan was prepared through a series of consultations and prioritization exercises at all levels in the RAA and comprise of performance commitments for the year by all employees of the RAA. The Policy and Planning Division (PPD) shall monitor and report on the overall implementation status of the plan at the strategic output and outcome level, while the concerned departments and divisions are directly responsible and accountable for the successful implementation, supervision, and monitoring of the plan as per the annual performance commitments.

I look forward to attain highest level of success through effective implementation of this final Operational Plan, thereby achieving the overall strategic goals and objectives of the Strategic Plan 2020-2025.

Tashi Delek

(Tashi)

**Auditor General**

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

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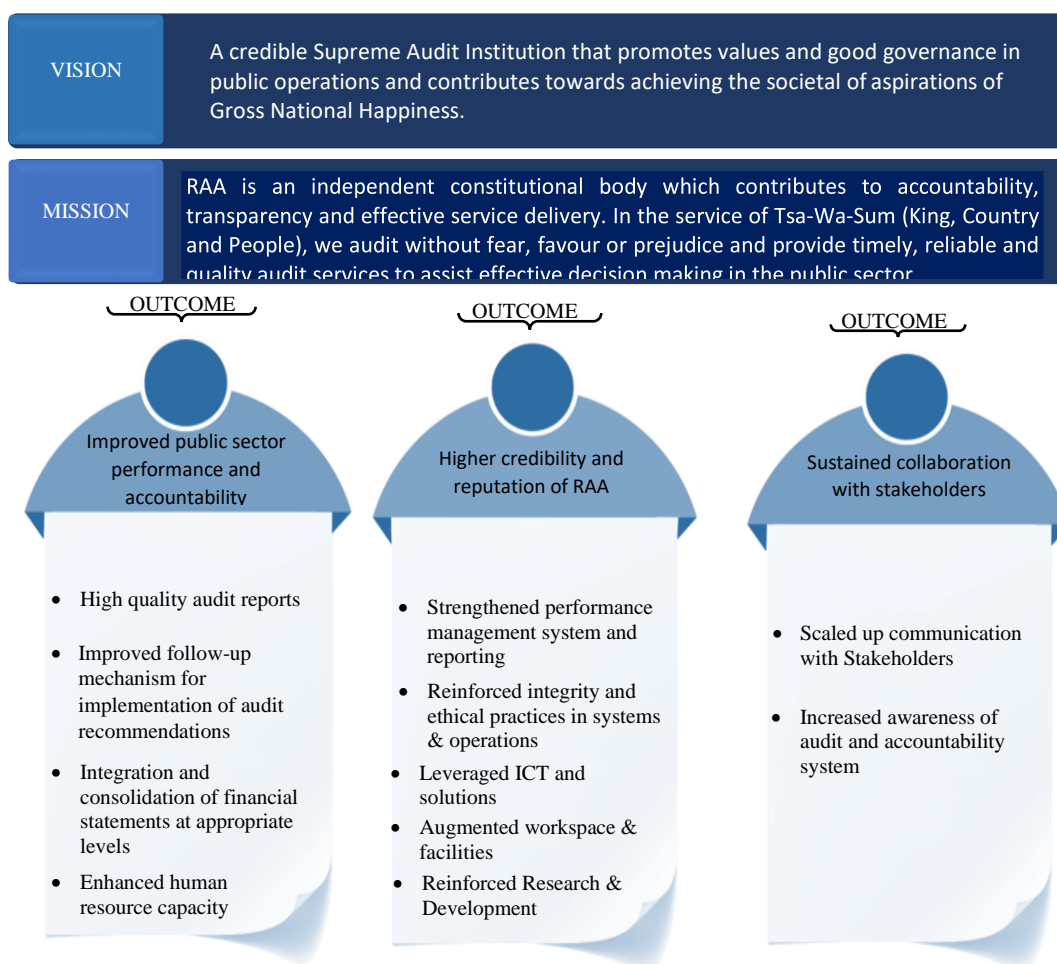
P.O. Box: 191 | Kawangjangsa | Thimphu | Bhutan | Tel: +975-2-322111  
Website: [www.bhutanaudit.gov.bt](http://www.bhutanaudit.gov.bt) | Email: [info@bhutanaudit.gov.bt](mailto:info@bhutanaudit.gov.bt)

## 1. INTRODUCTION

The RAA’s annual operational plans are drawn from the Implementation Matrix of the Strategic Plan (SP) 2020-2025. The Operational Plan (OP) 2024-2025 is the fifth and final annual plan of the five-year strategic plan. It consists of host of prioritized activities linked to the results framework of SP, with detailed timeline and responsibility delegations for implementation. Implementation of the OP is expected to contribute to achievement of strategic intents.

The OP is aligned to other important strategies such as Human Resource (HR) Strategy, Annual Audit Schedule (AAS) 2024-2025, Annual Work Plan (AWP), and integrated with Information Technology (IT) Strategy and Stakeholder Engagement Strategy (SES) 2018-2023.

**Table 1: Results Framework**



A total of approximately 32 major activities will be implemented across 11 outputs. The detailed plan is outlined in the OP 2024-2025 Activities Matrix (Annexure I) and the AAS 2024-2025 (Annexure II). To ensure the successful implementation of this plan, 225 employees will be involved, comprising of 133 field staff and 92 non-field staff.

## 2. IMPLEMENTATION AND REPORTING

The OP 2024-25 will be translated to Annual Performance Agreements/Commitments of the individuals, Team Leaders, Division Chiefs, and the Heads of Departments in line with the responsibilities delegated for implementation of the plan. The Annual Performance Agreements/Commitments will be monitored and reported regularly in the Audit Information Management System (AIMS) and Managing for Excellence (MaX) system of the RCSC.

### 2.1 Monitoring Plan

The Policy and Planning Division (PPD) will coordinate and lead overall monitoring of the plan and conduct quarterly, half-yearly, and annual reviews during the Quarterly Plan Meetings, Mid-Term Review meetings, and Year-End Planning and Coordination Meet.

### 2.2 Reporting Plan

The Division Chiefs, Team Leaders of task forces and committees, and PPD shall report on the progress and status of the plan, as per the following schedule:

**Table 2: Reporting schedule**

Report	Scope	Time due	Responsible
Quarterly Progress Report	Quarterly	2nd week of the first month of the subsequent quarter	AAGs
Annual Performance Report	Annually	Second Quarter of the following year	PPD

### 2.3. Annual Performance Report

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

1. The PPD shall prepare and submit an annual performance report;
2. The annual report shall be achievement against overall OP, measuring progress and achievement of success indicators of strategic outputs and outcomes; and
3. The report shall be concurred by the Auditor General.

### 2.4. Audit Thrust Areas

Audit Thrust Areas are specific and common priority areas across agencies identified for the auditors to focus on during their audit, so that the RAA can come out with appropriate findings and accordingly propose recommendations to the government. These areas are chosen based on their significance, risk level, and potential impact on governance. For the FY 2024-25 the RAA has identified three audit thrust areas;

1. Timeliness in the discharge of obligations of contractors/ suppliers
2. Completeness of procurement process through e-GP
3. Property management through Government Inventory Management System (GIMS).

*ANNEXURE I: OP 2024-2025 Activity Matrix*

<b>ANNUAL OPERATIONAL PLAN 2024-25</b>				
<b>ACTIVITY</b>	<b>SUB-ACTIVITY</b>	<b>TARGET DATE</b>	<b>RESPONSIBLE</b>	
<b>OUTCOME 1: IMPROVED PUBLIC SECTOR PERFORMANCE AND ACCOUNTABILITY</b>				
<b>OUTPUT 1.1: HIGH-QUALITY AUDIT REPORTS</b>				
1. Prepare Annual Plan	1.1	Obtain a list of donor-funded projects for the annual audit schedule	31 March, 2025	PPD
	1.2	Review audit universe and agency categorization	15 April, 2025	PPD
	1.3	Prioritize topics for PA & CA	15 April, 2025	PAD & COAD
	1.4	Prepare Annual Audit Schedule (AAS) 2025-26	31 May, 2025	Divisions & OAAGs
	1.5	Prepare Annual Work Plan for non-audit Divisions	May, 2025	PPD, SSIRD & FLSD
	1.6	Identify Thrust Areas for FA	June, 2025	PPD to coordinate with Divisions/OAAGs
	1.7	Develop modalities for thrust areas	June, 2025	
	1.8	Conduct Annual Plan meeting to finalize the Annual Plan	June, 2025	PPD
	1.9	Endorsement of Annual Plan	June, 2025	Year-End Planning and Coordination Meet
2. Conduct Audits (FA, CA & PA)	2.1	Implement Annual Audit Schedule	1 July, 2024	All Auditing Divisions/ OAAGs
3. Conduct Outsourced Audits of CSOs and ROs	3.1	Conduct an outsourced audit of CSOs and ROs	As per request from CSOs and ROs	COAD
	4.1	Planning for QA review as per work plan	As per AWP	PPD



4. Conduct a Quality Assurance (QA) review of past audits	4.2	Conduct Review/Reporting as per work plan	As per AWP	PPD
6. Publish Annual Audit Report (AAR)	6.2	Identification of drafting team	July, 2024	PPD/Technical Committee
	6.3	Drafting AAR	July, 2024	AAR Drafting Team
	6.4	Vetting by the AAR Technical Committee	September, 2024	AAR Drafting team & Technical Committee
	6.5	Publication and submission	November, 2024	PPD
8. Outsource audits of Incorporated Companies, Civil Society Organizations (CSO), and Religious Organizations (RO)	8.1	Appointment of auditors for government-incorporated companies	November, 2024	Audit Committee
	8.2	Appointment of auditors for ROs, CSOs, cooperatives and others	Based on request	Audit Committee
	8.3	Monitoring of audit of government-incorporated companies and issue of reports	December, 2024 to June, 2025	Audit Committee
10. AG Advisory Series	10.1	Identify potential areas and topics	First Quarter	PPD
	10.2	Planning and Execution	First Quarter	PPD
	10.3	Reporting and presentation	Last Quarter	PPD
11. Occasional Paper	11.1	Identify topics by teams/divisions/departments every quarter and conduct a review	Second Quarter	PPD
	11.2	Reporting	First Quarter of the subsequent FY	PPD
14. Enhancement of AIMS	14.3	Design & Develop Phase- I	June, 2025	Business Strategic Task Force and ICTS
15. Enhance sustainable Performance Audit Practices	15.1	Develop a Roadmap for Raising the Performance Audit Profile	August, 2024	PAD
	15.2	Align the Competency Framework (Performance Auditors) with ISSAI 150	October, 2024	PAD
	15.3	Design & Develop an induction program for entry-level performance auditors	31 October, 2024	PAD
	15.4	Revise and update PAG 2019	September, 2024	PAD
	15.5	Establish a maintenance system for PA methodologies	September, 2024	PAD

	15.6	Develop a Strategic Audit Plan for Performance Audit and align it with RAA's Strategic Plan	June, 2025	PAD
<b>OUTPUT 1.2: IMPROVED FOLLOW-UP MECHANISM FOR IMPLEMENTATION OF AUDIT RECOMMENDATIONS</b>				
1. Conduct follow-up of audit reports after ATR	1.1	Planning follow-up of audit reports based on AAS	15 July, 2024	FLSD
	1.2	Conducting review	As per AWP	FLSD
	1.3	Finalization and submission of follow-up reports	As per AWP	FLSD
2. Conduct follow-up of unsettled audit reports	2.1	Conducting aging analysis of unsettled audit issues from the AIMS	30 August, 2024	FLSD
	2.2	Intimation to agencies	July, 2024	FLSD
	2.3	Review and updating of status	As per AWP	FLSD
	2.4	Enforce accountability through further recommendations	As per AWP	FLSD
4. Submit a review report of past AAR	4.1	Conduct a review and determine the status of past AARs	28 February, 2025	FLSD
	4.2	Preparation and submission of report	30 March, 2024	FLSD
5. Submit a review report of PA	5.1	Conduct a review and determine the status of past PA reports	August, 2024	FLSD & PAD
	5.2	Preparation and submission of report	March, 2025	
6. Conduct trend analysis of past audit issues to re-enforce audit recommendations, identify new areas for audit, and determine the impact of the audit (considering issues reported in MAR)	6.1	Planning the review	August, 2024	FLSD/PPD
	6.2	Orienting use of appropriate IT tools for data extraction and analysis	August, 2024	FLSD/PPD
	6.3	Data analysis and reporting	September, 2024	FLSD/PPD
8. Conduct Desk Review of Performance Audits	8.2	Planning the follow-up audits	April/May, 2025	PAD
	8.3	Conducting and reporting	April/May, 2025	PAD
<b>OUTPUT 1.3: INTEGRATION AND CONSOLIDATION OF FINANCIAL STATEMENTS AT APPROPRIATE LEVELS</b>				
1. Conduct consultation with MoF on consolidation of financial statements of government agencies	1.6	Planning and conducting audits at the consolidated accounts level	July, 2024 to June, 2025	Divisions/OAAGs
<b>OUTPUT 1.4: ENHANCED HR CAPACITY</b>				
2. Implement Selection and Recruitment	2.1	Exercise single-window recruitment as per the approved 12th Five-Year Staffing Pattern. This type of	April, 2025	SSIRD

		recruitment is meant to diversify the professionals and at the same time to meet the manpower requirements of RAA.		
	2.2	Recruitment through lateral transfer to meet immediate manpower needs.	July, 2024 to June, 2025	SSIRD
	2.3	Recruitment of Operational Category Employees and General Service Category Employees.	July, 2024 to June, 2025	SSIRD
	2.4	Provide OJT and internships platform to the university graduates and trainees of various universities and institutes.	December, 2024 – January, 2025	SSIRD
	2.5	Succession planning to fill up the immediate competency gap (skills, knowledge, and abilities requirement).	July, 2024 to June, 2025	SSIRD
3. Retention Strategy	3.1	Employee Satisfaction Survey to study the level of employees' satisfaction and accordingly determine appropriate interventions.	July, 2024 to June, 2025	SSIRD
	3.2	Recognition of top performers through the RAA's Annual Awards, <i>i.e. Best Employee; Best Audit Reports; Significant Observation; &amp; Best Research Paper, etc.</i>	July, 2024 to June, 2025	SSIRD
	3.3	Regular Feedback Mechanism/Grievance Redressal System.	July, 2024 to June, 2025	SSIRD
	3.4	Improved working environment both within and outside the organization.	July, 2024 to June, 2025	SSIRD
4. Implement Human Resource Capacity Building	4.1	Two-month Induction Programme for New Recruits.	January, to June, 2025	SSIRD
	4.2	Mentoring Programme for probationers/new recruits.	July, to December, 2025	SSIRD
	4.3	In-house training as per CBF	July, 2024 to June, 2025	SSIRD
	4.4	Ex-country training as per CBF and availability of donor projects.	July, 2024 to June, 2025	SSIRD

	4.5	Long Term Training as per CBF	July, 2024 to June, 2025	SSIRD
5. Establish an environment to facilitate hybrid/blended training mode (combination of face-to-face and online training)	5.3	Deliver in-house training in hybrid mode (both traditional classes along with online classes for those participants attending online from regional offices or field)	July, 2024 to June, 2025	PDRC & SSIRD
<b>OUTCOME 2: HIGHER CREDIBILITY AND REPUTATION OF RAA</b>				
<b>OUTPUT 2.1: STRENGTHENED PERFORMANCE MANAGEMENT SYSTEM AND REPORTING</b>				
1. Prepare a strategic plan and annual plan	1.2	Monitor and review of Annual Operational Plan 2024-25	As per AWP	PPD
	1.3	Publish the annual performance report of RAA 2023-24	January, 2025	PPD
	1.4	Terminal review of SP 2020-2025	January, 2025	PPD
	1.5	Prepare and finalize the Annual Operational Plan 2025-26	June, 2025	PPD
	1.6	Publish Strategic Plan 2025-2030	May, 2025	PPD
2. Implement a Performance Compact system	2.2	Evaluate, and reward performances (Performance Compact 2024-25)	July, 2025	SSIRD
	2.3	Draw Annual Compact Agreements 2025-26	June, 2025	PPD
3. Conduct RAA's performance assessment	3.1	Identify independent assessors	July, 2024	PPD
	3.2	Appoint and conduct SAI PMF assessment	July to Dec, 2024	PPD
<b>OUTPUT 2.2: REINFORCED INTEGRITY AND ETHICAL PRACTICES IN SYSTEMS AND OPERATIONS</b>				
1. Develop and Implement Organizational Integrity Plan (OIP)	1.1	Implement OIP 2024-25	AWP 2024-25	SSIRD
	1.2	Monitor and report annual OIP 2024-25	June, 2024 to July, 2025	
	1.3	Prepare annual OIP 2025-26	May to June, 2025	
2. Reinforce ethical practices of employees	2.2	Institute a system of logistic arrangement for field auditors & implement	As per AAS 2024-25	AFS/OAAGs
	2.5	Feedback system for various levels from audited agencies, <i>i.e. Client Satisfaction &amp; Feedback Surveys.</i>	July, 2024 to June, 2025	SSIRD/ICTS



3. Assessment of internal control	3.1	Define Terms of Reference for internal audit (include assessment of critical functions (HR, Procurement, Store mgt., Audit recoveries, etc.)	July, 2024	Audit Committee
	3.2	Appointment of internal auditors	July, 2024	Audit Committee
	3.3	Planning, Execution, Reporting, and follow-up of internal audit reports	August to September, 2024	Internal Auditors
4. Conduct external audit	4.1	Conduct an external audit of RAA for FY 2023-24	September, 2024	SSIRD
	4.2	Publish audited financial statement in AAR 2022-23	October, 2024	PPD
<b>OUTPUT 2.3: LEVERAGED ICT AND SOLUTIONS</b>				
1. Develop Mobile Apps	3.1	Mobile App to check audit observations by agencies/individuals and also to apply audit clearances; to remind auditors on audit schedules and to check audit statuses by the management; to apply for leave	June, 25	ICTS
<b>OUTPUT 2.4: AUGMENTED WORKSPACE AND FACILITIES</b>				
1. Construct regional office building at OAAG, Phuentsholing	2.1	Drawings, designs, and award of work	July to December, 2024	Project Committee
	2.2	Construction and completion	January, 2025 to June, 2026	Project Committee
<b>OUTCOME 3: SUSTAINED COLLABORATION WITH STAKEHOLDERS</b>				
<b>OUTPUT 3.1: SCALED UP COMMUNICATION WITH STAKEHOLDERS</b>				
1. Update the content of the RAA's web page	1.3	Revise the FAQs on RAA's webpage	September, 2024	ICTS/Media Focal person
2. Integrating with the INTOSAI community	3.2	Participation in INTOSAI/ASOSAI Working Groups	July, 2024 to June, 2025	SSIRD
	3.3	Host IDI Governing Board Meeting	March 2025	SSIRD
	3.4	Collaboration with peer SAIs	July, 2024 to June, 2025	SSIRD
	3.5	Participation in Capacity Building Initiatives	July, 2024 to June, 2025	SSIRD
<b>OUTPUT 3.2: INCREASED AWARENESS OF AUDIT AND ACCOUNTABILITY SYSTEM</b>				

1. Conduct audit awareness and sensitization	1.1	Conduct advocacy	July, 2024 to June, 2025	PPD
	1.2	Support Integrity Clubs in all colleges under RUB	July, 2024 to June, 2025	PPD

## ANNEXURE II: AAS 2024-2025

### OVERVIEW

The RAA has planned a total of 391 audits for the AAS 2024-2025, consisting of 309 Financial Audits (FA), 79 Compliance Audits (CA) and three Performance Audits (PA) including one by OAAG, Samdrup Jongkhar. With 403 agencies under its audit universe, the overall audit coverage for the year is 97 percent.

Overview of AAS 2024-25			
Divisions/Regions	Audit Universe	AAS 2024-25	
		No. of Audits Planned	Coverage %
Compliance and Outsourced Audit Division (COAD)	39	35	90
Economic Cluster Division (ECD)	41	41	100
Governance Cluster Division (GCD)	39	39	100
Security Cluster Division (SCD)	24	24	100
Social Cluster Division (SoCD)	44	44	100
Office of the Assistant Auditor General (OAAG), Bumthang	47	43	91
Office of the Assistant Auditor General (OAAG), Phuentsholing	55	54	98
Office of the Assistant Auditor General (OAAG), Samdrupjongkhar	50	51	102
Office of the Assistant Auditor General (OAAG), Tsirang	64	58	91
<b>Total</b>	<b>403</b>	<b>389</b>	<b>97</b>
Performance Audit Division (PAD)		2	
<b>Grand Total</b>		<b>391</b>	

## ANNUAL AUDIT SCHEDULE 2024-2025 BY DIVISIONS AND REGIONS

<b>Compliance &amp; Outsourced Audit Division (COAD)</b>									
<b>Team I</b>									
<b>Team Leader: Tenzin Wangchuk, Sr. Audit Officer</b>									
<b>Team Members: Pema Wangda, Sr. Auditor III, Tshering Dema, Asst. Audit Officer &amp; Jangchuk Dorji, Auditor II</b>									
Sl.no	Name of Agency	Agency Type	Account Type	Audit Type	Audit Priority	Audit Category	Audit Start Date	Audit End Date	Reports Issue Date
1	Transmission Operation and Maintenance Section, Semtokha including Transmission Project Office, Olakha and Chang Gidhaphu	Corporations	CD	CA	P1	A2	1-Aug-24	22-Aug-24	1-Oct-24
2	Druk Air Corporation Limited	Corporations	CD	CA	P2	A1	26-Aug-24	20-Sep-24	30-Oct-24
3	Bhutan Broadcasting Service Corporation Limited	Corporations	CD	CA	P1	A1	25-Sep-24	18-Oct-24	27-Nov-24
4	GOI funded Up-gradation of BBS Studio Facilities to High Definition (FIC 5701)	Project	CD	FA	P1	B3	21-Oct-24	30-Oct-24	29-Nov-24
5	State Trading Corporation Limited including Phuentsholing Regional Offices and 3 Fuel Outlet	Corporations	CD	CA	P1	A1	4-Nov-24	5-Dec-24	19-Jan-25
6	Bhutan Duty Free Limited including Thimphu, Phuentsholing and Paro shops	Corporations	CD	CA	P2	B3	9-Dec-24	19-Dec-24	28-Jan-25
7	Bhutan National Digital Identity, Druk Holding and Investments Company	Corporations	CD	FA	P1	C2	23-Dec-24	26-Dec-24	25-Jan-25
8	Financial Institutions Training Institute	Corporations	CD	CA	P2	B3	3-Feb-25	12-Feb-25	14-Mar-25
9	Farm Machinery Corporation Limited including Regional Offices	Corporations	CD	CA	P2	A3	17-Feb-25	10-Mar-25	19-Apr-25
10	Bhutan Postal Corporation Limited including 4 Regional Offices	Corporations	CD	CA	P2	A2	13-Mar-25	3-Apr-25	13-May-25
11	Helvetas Swiss Intercooperation	International Organizations	CD	FA	P1	B1	7-Apr-25	22-Apr-25	22-May-25
12	Royal Monetary Authority of Bhutan including Regional Offices	Financial Institutions	CD	CA	P2	A3	25-Apr-25	16-May-25	30-Jun-25



13	Druk Green Power Corporation Limited	Corporations	CD	CA	P2	A2	19-May-25	9-Jun-25	30-Jun-25
<b>Team II</b>									
<b>Team Leader: Dawa Tshering, Dy. Chief Auditor</b>									
<b>Team Members: Tshering Dorji, Asst. Audit Officer, Sonam Choki, Asst. Audit Officer, Tshejay Norbu, CPA Intern &amp; Kinley Wangdi Gyeltshen, Asst. Audit Officer</b>									
Sl. No.	Name of Agency	Agency Type	Account Type	Audit Type	Audit Priority	Audit Category	Audit Start Date	Audit End Date	Reports Issue Date
1	Bhutan National Bank Limited including all the Branches	Financial Institutions	CD	CA	P2	A1	1-Aug-24	6-Sep-24	21-Oct-24
2	Bhutan Telecom Limited including Revenue Centers	Corporations	CD	CA	P1	A1	11-Sep-24	21-Oct-24	5-Dec-24
3	Druk Holding & Investments Limited	Corporations	CD	CA	P2	A3	24-Oct-24	14-Nov-24	24-Dec-24
4	Bhutan Agro Industries Limited including Lingmithang Plant	Corporations	CD	CA	P2	A3	18-Nov-24	6-Dec-24	15-Jan-25
5	Royal Securities Exchange of Bhutan Limited	Financial Institutions	CD	CA	P2	B1	10-Dec-24	26-Dec-24	25-Jan-25
6	Menjong Sorig Pharmaceuticals Corporation Limited	Corporations	CD	CA	P2	B3	3-Feb-25	12-Feb-25	14-Mar-25
7	National Housing Development Corporation Limited including 2 Liaison Offices	Corporations	CD	CA	P2	A1	17-Feb-25	14-Mar-25	23-Apr-25
8	Kuensel Corporation Limited	Corporations	CD	CA	P1	B1	17-Mar-25	1-Apr-25	6-May-25
9	Construction Development Corporation Limited, Corporate Office including Central Regional Office Gelephu, CDCL Tobjikha & Lingmethang Fleet Office	Corporations	CD	CA	P2	A1	3-Apr-25	5-May-25	19-Jun-25
10	Electricity Services Division, Paro, Bhutan Power Corporation Limited	Corporations	CD	CA	P2	B1	8-May-25	23-May-25	22-Jun-25
11	Green and Resilient Affordable Housing Project (GRAHP). Implemented by National Housing Development Corporation Limited. ADB funded [FIC 5731]	Corporations	CD	FA	P1	B3	26-May-25	4-Jun-25	30-Jun-25
12	Sustainable Hydropower Development Project, Druk Green Power Corporation Limited	Project	CD	FA	P1	C1	5-Jun-25	13-Jun-25	30-Jun-25

**Team III****Team Leader: Nima Dema, Audit Officer****Team Members: Gelay Jamtsho, Asst. Audit Officer & Tshering Nidup, CPA Intern**

Sl. No.	Name of Agency	Agency Type	Account Type	Audit Type	Audit Priority	Audit Category	Audit Start Date	Audit End Date	Reports Issue Date
1	Bank of Bhutan Limited including all the Branches	Financial Institutions	CD	CA	P2	A1	1-Aug-24	11-Sep-24	25-Oct-24
2	Natural Resources Development Corporation Limited including Regional Office, Paro, and Wang Service Centre	Corporations	CD	CA	P2	A3	16-Sep-24	10-Oct-24	8-Nov-24
3	Green Bhutan Corporation Limited	Corporations	CD	CA	P2	B3	14-Oct-24	25-Oct-24	25-Nov-24
4	Bhutan Care Credit Limited	Financial Institutions	CD	CA	P2	B3	29-Oct-24	13-Nov-24	13-Dec-24
5	Royal Insurance Corporations of Bhutan Limited including 20 Branch Offices	Financial Institutions	CD	CA	P2	A1	18-Nov-24	31-Dec-24	19-Feb-25
6	Bhutan Livestock Development Corporation Limited including 3 outlets at Rilangthang, Samrang, and Haa	Corporations	CD	CA	P2	B3	3-Feb-24	14-Feb-25	17-Mar-25
7	Phuentsholing Township Development Project. Implemented by Construction Development Corporation Limited. ADB funded [FIC 4050 & 4651]	Corporations	CD	FA	P1	A2	17-Feb-25	19-Mar-25	5-May-25
8	Bhutan Power Coporation Limited (Corporate Office)	Corporations	CD	CA	P2	A1	21-Mar-24	23-Apr-25	2-Jun-25
9	Rural Finance Development Project. Implemented by Bhutan Development Bank Limited. ADB funded.	Financial Institutions	CD	FA	P1	B3	25-Apr-25	6-May-25	5-Jun-25
10	Electricity Services Division, Thimphu, Bhutan Power Corporation Limited	Corporations	CD	CA	P2	A3	8-May-25	30-May-25	30-Jun-25

## Economic Cluster Division (ECD)

### Team I

**Team Leader: Dhiraj Sharma, Sr. Auditor I**

**Team Members: Karma, Asst. Audit Officer & Pema Tshering, Sr. Auditor I**

Sl. No.	Name of Agency	Agency Type	Account Type	Audit Type	Audit Priority	Audit Category	Audit Start Date	Audit End Date	Reports Issue Date
1	Build Bhutan Project, FY 2022-23, PLC A/C No 210.01/2009	Ministries	PLC	FA	P2	C2	1-Aug-24	7-Aug-24	6-Sep-24
2	Ministry of Industry, Commerce, and Employment	Ministries	LC	FA	P1	A1	12-Aug-24	31-Oct-24	20-Dec-24
3	Bhutan Civil Aviation Authority, Ministry of Infrastructure & Transport, Paro	Autonomous Agencies	LC	FA	P2	B2	4-Nov-24	25-Nov-24	25-Dec-24
4	Critical Skill Development in Economic Sector, FIC 4724, FY 2022-23, PLC A/C No 210.01/2008	Ministries	PLC	FA	P2	B3	28-Nov-24	11-Dec-24	10-Jan-25
5	Bhutan Standards Bureau	Autonomous Agencies	LC	FA	P2	B3	16-Dec-24	27-Dec-24	27-Jan-25
6	Bhutan Power Systems Operator	Autonomous Agencies	CD	FA	P2	C1	3-Feb-25	12-Feb-25	13-Mar-25
7	Mainstreaming Biodiversity Conservation into the Tourism sector in Bhutan, Department of Tourism, Ministry of Industry, Commerce and Employment, Thimphu GEF	Ministries	PLC	FA	P1	B3	17-Feb-25	27-Feb-25	29-Mar-25
8	Yungichhu Hydropower Project, Silibi, Maedtsho Gewog, Lhuntse	Corporations	PLC	FA	P1	B1	3-Mar-25	21-Mar-25	21-Apr-25
9	Punatsangchhu Hydroelectric Project Authority, Phase I, Bjimthangkha, Wangdue	Hydroelectric	CD	FA	P1	A1	24-Mar-25	13-May-25	30-Jun-25
10	Competition and Consumer Affairs Authority, Ministry of Industry, Commerce and Employment	Ministries	LC	FA	P2	C1	16-May-25	26-May-25	25-Jun-25
11	Electricity Regulatory Authority	Autonomous Agencies	CD	FA	P2	C1	28-May-25	6-Jun-25	30-Jun-25

**Team II****Team Leader: Kencho Dorji, Dy. Chief Auditor****Team Members: Penjor, Sr. Auditor II & Sonam Tenzin, Sr. Auditor II**

Sl. No.	Name of Agency	Agency Type	Account Type	Audit Type	Audit Priority	Audit Category	Audit Start Date	Audit End Date	Reports Issue Date
1	Promotion of Renewable Energy and Energy Efficient Technologies in the Building sector, Department of Energy, Ministry of Energy and Natural Resources (FIC 5495)	Ministries	FIC	FA	P1	C2	1-Aug-24	6-Aug-24	5-Sep-24
2	Ministry of Energy and Natural Resources	Ministries	LC	FA	P1	A1	8-Aug-24	22-Oct-24	11-Dec-24
3	Alternative Renewable Energy Pilot Project Funded by ADB (FIC 5611) implemented by Department of Energy, Ministry of Energy and Natural Resources	Ministries	FIC	FA	P1	C3	23-Oct-24	25-Oct-24	24-Nov-24
4	Bhutan's Third National Communication to UNFCCC (FIC 4122), Ministry of Energy and Natural Resources	Ministries	FIC	FA	P1	C1	28-Oct-24	7-Nov-24	7-Dec-24
5	Renewable Energy for Climate Resilience Project, Department of Energy, Ministry of Energy and Natural Resources	Ministries	PLC	FA	P2	B3	11-Nov-24	21-Nov-24	21-Dec-24
6	Waste Management Flagship Programme, Department of Environment and Climate Change, Ministry of Energy and Natural Resources	Ministries	PLC	FA	P2	C1	25-Nov-24	4-Dec-24	3-Jan-25
7	Flood Warning Services funded by GoI, National Centre for Hydrology and Meteorology, Thimphu	Ministries	PLC	FA	P1	C1	6-Dec-24	18-Dec-24	17-Jan-25
8	National Centre for Hydrology and Meteorology, Thimphu	Autonomous Agencies	LC	FA	P2	C1	20-Dec-24	31-Dec-24	30-Jan-25



9	Biodiversity Conservation project, Ministry of Energy and Natural Resources	Ministries	PLC	FA	P2	C1	3-Feb-25	12-Feb-25	14-Mar-25
10	Divisional Forest Office, Paro, Department of Forests and Park Services, Ministry of Energy and Natural Resources including Range Offices	Ministries	LC	FA	P2	B3	14-Feb-25	4-Mar-25	3-Apr-25
11	Burgangchhu Hydropower Project, Buli, Nangkor Gewog, Zhemgang	Corporations	CD	CA	P2	B2	6-Mar-25	21-Mar-25	13-Jun-25
12	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	Ministries	FIC	FA	P1	B1	24-Mar-25	14-Apr-25	14-May-25
13	Jigme Dorji National Park, Damji, Gasa, Department of Forest and Park Services, Ministry of Energy and Natural Resources	Ministries	LC	FA	P1	B3	17-Apr-25	1-May-25	31-May-25
14	Divisional Forest Office, Thimphu, Department of Forests and Park Services, Ministry of Energy and Natural Resources including Range Offices	Ministries	LC	FA	P2	B3	5-May-25	20-May-25	19-Jun-25

### Team III

**Team Leader: Pema Choden, Dy. Chief Auditor**

**Team Members: Sangay Chozom, Asst. Audit Officer & Wangchuk C, Sr. Auditor I**

Sl. No.	Name of Agency	Agency Type	Account Type	Audit Type	Audit Priority	Audit Category	Audit Start Date	Audit End Date	Reports Issue Date
1	Secondary Towns Urban Development (BHU 3674 and 4652)", Thimphu, Department of Infrastructure Development, Ministry of Infrastructure and Transport funded by ADB	Ministries	PLC	FA	P1	A3	1-Aug-24	23-Aug-24	12-Oct-24

2	Ministry of Infrastructure and Transport	Ministries	LC	FA	P1	A1	28-Aug-24	31-Oct-24	20-Dec-24
3	Department of Air Transport, Ministry of Infrastructure & Transport, Paro	Ministries	LC	FA	P2	B1	6-Nov-24	27-Nov-24	27-Dec-24
4	Regional Office, Department of Surface Transport, Ministry of Infrastructure & Transport, Thimphu	Ministries	LC	FA	P1	A2	2-Dec-24	31-Dec-24	19-Feb-25
5	Water Flagship Program, Department of Infrastructure Development, Ministry of Infrastructure and Transport, Thimphu	Ministries	PLC	FA	P1	B1	3-Feb-25	20-Feb-25	22-Mar-25
6	Punatsangchhu Hydroelectric Project Authority, Phase II, Bjimthangkha, Wangdue	Hydroelectric	CD	FA	P1	A1	3-Mar-25	18-Apr-25	7-Jun-25
7	Bhutan Construction and Transport Authority, Ministry of Infrastructure & Transport, Thimphu	Autonomous Agencies	LC	FA	P1	A3	28-Apr-25	28-May-25	30-Jun-25

#### Team IV

**Team Leader: Choki Wangmo, Sr. Audit Officer**

**Team Members: Sonam Dagay, Audit Officer & Pema Lhaden, Asst. Audit Officer**

Sl. No.	Name of Agency	Agency Type	Account Type	Audit Type	Audit Priority	Audit Category	Audit Start Date	Audit End Date	Reports Issue Date
1	Livelihood enhancement of the small farmers in the SAARC region through small-scale Agro-business focusing on value chain development, National Post Harvest Center, Paro	Ministries	FIC	FA	P1	C2	1-Aug-24	7-Aug-24	6-Sep-24
2	Food Security and Agriculture Productivity Project (FSAPP) financed by the Global Agriculture and Food Security Program (GAFSP, WB), Department of Agriculture, Ministry of Agriculture and Livestock	Ministries	PLC	FA	P1	B1	12-Aug-24	2-Sep-24	3-Oct-24
3	Building Resilient Commercial Smallholder Agriculture, Ministry of Agriculture and Livestock	Ministries	PLC	FA	P2	C1	5-Sep-24	16-Sep-24	16-Oct-24

4	Regional Office of Industry, Commerce and Employment, Thimphu, Ministry of Industry, Commerce and Employment	Ministries	LC	FA	P2	C2	18-Sep-24	27-Sep-24	28-Oct-24
5	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	Ministries	PLC	FA	P1	B3	2-Oct-24	14-Oct-24	15-Nov-24
6	Ministry of Agriculture and Livestock	Ministries	LC	FA	P2	A1	17-Oct-24	2-Dec-24	21-Jan-25
7	Bhutan Info Comm and Media Authority, Ministry of Industry, Commerce and Employment including Revenue Account	Autonomous Agencies	LC	FA	P2	B3	9-Dec-24	23-Dec-24	22-Jan-25
8	Regional Offices Thimphu, Ministry of Agriculture and Livestock	Ministries	LC	FA	P1	A1	3-Feb-25	18-Apr-25	10-Jun-25
9	Regional Offices Paro, Ministry of Agriculture and Livestock	Ministries	LC	FA	P2	A1	22-Apr-25	2-Jun-25	30-Jun-25

### Governance Cluster Division (GCD)

#### Team I

**Team Leader: Cheku Wangchuk, Dy. Chief Auditor**

**Team Members: Kinley Drukpa, Sr. Auditor II & Tshering Wangchuk, Asst. Audit Officer**

Sl. No.	Name of Agency	Agency Type	Account Type	Audit Type	Audit Priority	Audit Category	Audit Start Date	Audit End Date	Reports Issue Date
1	Bhutan Trust Fund for Environmental Conservation	NGO	CD	FA	P1	B2	30-Sep-24	31-Oct-24	8-Jan-25
2	Annual Financial Statement, Department of Treasury and Accounts	Ministries	LC	FA	P1	A1	30-Sep-24	18-Oct-24	4-Dec-24
3	SASEC Transport, Trade Facilitation and Logistic Project (FIC 4517), Department of Revenue and Customs, Ministry of Finance funded by ADB	Ministries	PLC	FA	P1	C1	21-Oct-24	31-Oct-24	18-Dec-24
4	Enhancing Sustainability and Climate Resilience of Forest and Agricultural	Ministries	PLC	FA	P1	B2	4-Nov-24	26-Nov-24	8-Jan-25

	Landscape and Community Livelihoods in Bhutan (NAPA III), PMU with Department of Macro-Fiscal and Development Finance, Ministry of Finance. GEF-LDCF (FIC 4620)								
5	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	Ministries	PLC	FA	P1	B2	28-Nov-24	16-Dec-24	22-Jan-25
6	Cluster Finance Services, Thimphu	Ministries	LC	FA	P1	C3	23-Dec-24	27-Dec-24	11-Feb-25
7	Centre for Bhutan Studies	Autonomous Agencies	LC	FA	P1	C1	3-Feb-25	12-Feb-25	28-Mar-25
8	National Assembly Secretariat	Autonomous Agencies	LC	FA	P1	B3	17-Feb-25	5-Mar-25	16-Apr-25
9	National Council Secretariat	Autonomous Agencies	LC	FA	P1	B3	10-Mar-25	24-Mar-25	6-May-25
10	Bar Council of Bhutan	Autonomous Agencies	CD	FA	P2	C1	27-Mar-25	8-Apr-25	22-May-25
11	Druk Thuendrel Tshogpa	Political Parties	CD	FA	P1	C1	14-Apr-25	23-Apr-25	4-Jun-25
12	Bhutan Tendrel Party	Political Parties	CD	FA	P1	C1	28-Apr-25	9-May-25	23-Jun-25
13	Accounting and Auditing Standards Board of Bhutan	Ministries	LC	FA	P1	C1	12-May-25	16-May-25	30-Jun-25
<b>Team II</b>									
<b>Team Leader: Karma Wangchuk, Dy. Chief Auditor</b>									
<b>Team Members: Thinley Dorji, Audit Officer &amp; Pema Tshomo, Asst. Audit Officer</b>									
Sl. No.	Name of Agency	Agency Type	Account Type	Audit Type	Audit Priority	Audit Category	Audit Start Date	Audit End Date	Reports Issue Date
1	Development of Sports Infrastructure (FIC 4740), Bhutan Olympics Committee funded by GoI-PTA	Autonomous Agencies	PLC	FA	P1	B3	26-Sep-24	17-Oct-24	3-Dec-24
2	Strengthening of Project Management, GoI-PTA, Department of Macro-Fiscal	Autonomous Agencies	PLC	FA	P1	C1	21-Oct-24	6-Nov-24	25-Dec-24

	and Development Finance, Ministry of Finance								
3	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	Ministries	PLC	FA	P1	B2	8-Nov-24	9-Dec-24	21-Jan-25
4	Professionalizing the Civil Service & Nehru Wangchuk Project (FIC 4029), Royal Civil Service Commission funded by GoI-PTA	Constitutional Body	PLC	FA	P1	C1	12-Dec-24	30-Dec-24	7-Feb-25
5	Royal Civil Service Commission including the Civil Service Welfare Scheme	Constitutional Body	LC	FA	P1	B3	3-Feb-25	17-Feb-25	1-Apr-25
6	Office of Attorney General	Autonomous Agencies	LC	FA	P1	C1	24-Feb-25	6-Mar-25	18-Apr-25
7	Supreme Court	Judiciary	LC	FA	P1	B3	10-Mar-25	24-Mar-25	25-Apr-25
8	High Court	Judiciary	LC	FA	P1	B3	26-Mar-25	9-Apr-25	21-May-25
9	Dzongkhag Court, Thimphu	Judiciary	LC	FA	P1	C1	14-Apr-25	23-Apr-25	30-May-25
10	Dungkhag Court, Lingzhi	Judiciary	LC	FA	P1	C2	28-Apr-25	2-May-25	2-Jun-25
11	Dzongkhag Court, Paro	Judiciary	LC	FA	P1	C2	5-May-25	9-May-25	9-Jun-25
12	Dzongkhag Court, Gasa	Judiciary	LC	FA	P1	C2	12-May-25	16-May-25	16-Jun-25
13	People Democratic Party	Political Parties	CD	FA	P1	C1	19-May-25	28-May-25	23-Jun-25
<b>Team III</b>									
<b>Team Leader: Biresh Parajuli, Sr. Auditor II</b>									
<b>Team Members: Phuntsho Dorji, Sr. Auditor II &amp; Karma Jamtsho, Asst. Audit Officer</b>									
Sl. No.	Name of Agency	Agency Type	Account Type	Audit Type	Audit Priority	Audit Category	Audit Start Date	Audit End Date	Reports Issue Date
1	Election Commission of Bhutan including the Public Election Fund Division	Constitutional Body	LC	FA	P1	B3	30-Sep-24	14-Oct-24	13-Nov-24
2	Government Technology Agency	Autonomous Agencies	LC	FA	P1	A1	15-Oct-24	28-Nov-24	10-Jan-25

3	Royal Privy Council	Autonomous Agencies	LC	FA	P1	C1	29-Nov-24	12-Dec-24	10-Jan-25
4	Cabinet Secretariat	Autonomous Agencies	LC	FA	P1	C1	13-Dec-24	27-Dec-24	24-Jan-25
5	Regional Revenue and Customs Office, Thimphu, Department of Revenue and Customs, Ministry of Finance	Ministries	LC	FA	P1	A1	3-Feb-25	10-Mar-25	9-Apr-25
6	Regional Revenue and Customs Office, Paro, Department of Revenue and Customs, Ministry of Finance	Ministries	LC	FA	P1	B1	11-Mar-25	1-Apr-25	30-Apr-25
7	National Statistics Bureau	Autonomous Agencies	LC	FA	P1	B3	2-Apr-25	16-Apr-25	15-May-25
8	Result Based Planning and M&E for the MDGs and GNH, National Statistics Bureau, Thimphu funded by UN	Autonomous Agencies	PLC	FA	P1	C1	17-Apr-25	28-Apr-25	27-May-25
9	Anti-Corruption Commission	Constitutional Body	LC	FA	P1	C1	29-Apr-25	12-May-25	11-Jun-25
10	Druk Phuensum Tshogpa	Political Parties	CD	FA	P1	C1	13-May-25	20-May-25	19-Jun-25
11	Druk Nyamrup Tshogpa	Political Parties	CD	FA	P1	C1	21-May-25	29-May-25	26-Jun-25

#### Team IV

**Team Leader: Cheku Wangchuk, Dy. Chief Auditor**

**Team Members: Kinley Drukpa, Sr. Auditor II, Phuntsho Dorji, Sr. Auditor II, Karma Jamtsho, Asst. Audit Officer & Pema Tshomo, Asst. Audit Officer**

Sl. No.	Name of Agency	Agency Type	Account Type	Audit Type	Audit Priority	Audit Category	Audit Start Date	Audit End Date	Reports Issue Date
1	Ministry of Finance	Ministries	LC	FA	P1	A1	1-Aug-24	26-Sep-24	3-Dec-24

#### Team V

**Team Leader: Karma Wangchuk, Dy. Chief Auditor**

**Team Members: Thinley Dorji, Audit Officer, Biresh Parajuli, Sr. Auditor II & Tshering Wangchuk, Asst. Audit Officer**

Sl. No.	Name of Agency	Agency Type	Account Type	Audit Type	Audit Priority	Audit Category	Audit Start Date	Audit End Date	Reports Issue Date
1	Bhutan Olympic Committee	Ministries	LC	FA	P1	A1	1-Aug-24	26-Sep-24	29-Nov-24

### Security Cluster Division (SCD)

#### Team I

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

**Team Members: Ngawang Dorji, Sr. Audit Officer & Phub Zam, Asst. Audit Officer**

Sl. No.	Name of Agency	Agency Type	Account Type	Audit Type	Audit Priority	Audit Category	Audit Start Date	Audit End Date	Reports Issue Date
1	Drukgyal Dzong Conservation Project, Department of Culture & Dzongkha Development, MoHA	Ministries	PLC	FA	P1	C1	5-Aug-24	14-Aug-24	12-Sep-24
2	Dzongkhag Administration, Paro	Dzongkhag, Dungkhags & Gewogs	LC	FA	P1	A1	16-Aug-24	11-Oct-24	2-Dec-24
3	Ministry of Home Affairs	Ministries	LC	FA	P1	A1	15-Oct-24	19-Feb-25	10-Apr-25
4	Lhakhang Construction Project Rajgir, India	Ministries	LC	FA	P1	C1	24-Feb-25	6-Mar-25	7-Apr-25
5	Royal Bhutan Army, Head Quarter, Lungtenphu including Army Wings (9 Wings, 3 Training Centres)	Armed Force	LC	FA	P1	A1	10-Mar-25	16-May-25	30-Jun-25
6	Civil Society Organization Authority	NGO	LC	FA	P2	C1	20-May-25	30-May-25	30-Jun-25

#### Team II

**Team Leader: Gaza Wangchuk, Dy. Chief Auditor**

**Team Members: Tshering Dorji, Dy. Chief Auditor & Chundu Wangchuk, Auditor I**

Sl. No.	Name of Agency	Agency Type	Account Type	Audit Type	Audit Priority	Audit Category	Audit Start Date	Audit End Date	Reports Issue Date
1	Dzongkhag Administration, Gasa	Dzongkhag, Dungkhags & Gewogs	LC	FA	P1	A1	5-Aug-24	10-Sep-24	30-Oct-24
2	Dratshang Lhentshog	Autonomous Agencies	LC	FA	P2	A2	16-Sep-24	22-Oct-24	11-Dec-24
3	Rabdeys, Choedhey Lhentshog	Autonomous Agencies	LC	FA	P2	A1	25-Oct-24	2-Dec-24	21-Jan-25
4	Religion and Health Project, Choedhey Lhentshog, RGoB Contribution	Autonomous Agencies	PLC	FA	P2	C3	4-Dec-24	10-Dec-24	9-Jan-25
5	Bhutan Green Transport Project, Thimphu Thromde	Autonomous Agencies	LC	FA	P1	C1	13-Dec-24	27-Dec-24	26-Jan-25

6	Thromde, Thimphu	Autonomous Agencies	LC	FA	P1	A1	3-Feb-25	5-Apr-25	25-May-25
7	City Bus Service	Autonomous Agencies	CD	CA	P2	C1	8-Apr-25	19-Apr-25	19-May-25
8	Royal Body Guard, Dechencholing	Armed Force	LC	FA	P1	A2	23-Apr-25	29-May-25	30-Jun-25
<b>Team III</b>									
<b>Team Leader: Tshewang Tandi, Sr. Auditor I</b>									
<b>Team Members: Tashi Thinley, Sr. Auditor II &amp; Ugyen Phuntsho, Asst. Audit Officer</b>									
Sl. No.	Name of Agency	Agency Type	Account Type	Audit Type	Audit Priority	Audit Category	Audit Start Date	Audit End Date	Reports Issue Date
1	Strengthening Risk Information and Disaster Resilience in Bhutan Project, Department of Local Governance and Disaster Management, Ministry of Home Affairs, funded by World Bank	Ministries	PLC	FA	P1	C1	5-Aug-24	14-Aug-24	12-Sep-24
2	Dzongkhag Administration, Thimphu	Dzongkhag, Dungkhangs & Gewogs	LC	FA	P1	A1	19-Aug-24	23-Oct-24	12-Dec-24
3	Lingzhi Dzong Construction Project	Project	PLC	FA	P2	B2	28-Oct-24	14-Nov-24	16-Dec-24
4	Disaster Management (FIC 5224 & 5603), Department of Local Governance and Disaster Management, Ministry of Home Affairs, funded by EU and WFP	Ministries	PLC	FA	P1	B3	18-Nov-24	2-Dec-24	31-Dec-24
5	Local Governance Sustainable Development Program, Department of Local Governance and Disaster Management, Ministry of Home Affairs, funded by European Union.	Ministries	PLC	FA	P1	C1	4-Dec-24	13-Dec-24	10-Jan-25
6	Conservation of Sangchenchoekhor Monastery Project, Department of Culture and Dzongkha Development, Ministry of Home Affairs	Ministries	PLC	FA	P2	C1	16-Dec-24	25-Dec-24	24-Jan-25
7	Ministries of Foreign Affairs and External Trade	Ministries	LC	FA	P2	A1	5-Feb-25	19-Mar-25	8-May-25
8	Army Welfare Sawmill	Armed Force	CD	FA	P2	C1	21-Mar-25	3-Apr-25	5-May-25
9	Royal Bhutan Police, Headquarter	Armed Force	LC	FA	P1	A1	1-Apr-25	14-May-25	30-Jun-25



10	India-Bhutan Foundation	Autonomous Agencies	CD	FA	P2	C1	19-May-25	28-May-25	27-Jun-25
<b>Social Cluster Division (SoCD)</b>									
<b>Team I</b>									
<b>Team Leader: Tshering Ngedup, Sr. Audit Officer</b>									
<b>Team Members: Yeshi Choden, Auditor I &amp; Pem Tshering, Asst. Audit Officer</b>									
Sl. No.	Name of Agency	Agency Type	Account Type	Audit Type	Audit Priority	Audit Category	Audit Start Date	Audit End Date	Reports Issue Date
1	Health Sector Development Program, Thimphu, Secretariat, Ministry of Health funded by ADB	Ministries	PLC	FA	P1	B3	1-Aug-24	15-Aug-24	15-Sep-24
2	ADB funded "Asia Pacific Vaccine Access Facility (Pediatric Pfizer Vaccines)"	Ministries	PLC	FA	P1	C1	16-Aug-24	27-Aug-24	27-Sep-24
3	GFATM Project "Preventing HIV/AIDS, to reduce TB & MDR-TB burden strengthening treatment of PLHIV", Thimphu, Department of Public Health, Ministry of Health	Ministries	PLC	FA	P1	C1	28-Aug-24	9-Sep-24	9-Oct-24
4	GFATM Project "Country Coordination Mechanism (CCM)", Thimphu, Department of Public Health, Ministry of Health	Ministries	PLC	FA	P1	C1	10-Sep-24	20-Sep-24	20-Oct-24
5	National Medical Service	Ministries	LC	FA	P1	A1	24-Sep-24	7-Nov-24	7-Jan-25
6	Fleming Fund Project, Department of Health Services, Ministry of Health	Ministries	PLC	FA	P1	C1	8-Nov-24	20-Nov-24	20-Dec-25
7	Covid-19 Emergency Response and Health System Preparedness Project. Implemented by the Ministry of Health. Funded by the World Bank	Ministries	FIC	FA	P1	C1	21-Nov-24	3-Dec-24	3-Jan-25
8	Health Flagship Programme implemented by the Ministry of Health	Ministries	PLC	FA	P2	B3	4-Dec-24	19-Dec-24	19-Jan-25
9	Observational Study on COVID-19 Vaccine Immunogenicity and Reactogenicity in Bhutan, KGUMSB funded by BTFEC	Ministries	PLC	FA	P1	C1	20-Dec-24	31-Dec-24	31-Jan-25

10	UNICEF Assisted Project, Ministry of Health	Ministries	PLC	FA	P1	B3	3-Feb-25	17-Feb-25	17-Mar-25
11	Construction of 65 Bedded Mother & Child Hospital construction, Mongar, Department of Biomedical Engineering, National Medical Services	Ministries	PLC	FA	P2	B1	18-Feb-25	13-Mar-25	13-Apr-25
12	UNFPA Assistance to Reproductive Health, Ministry of Health	Ministries	PLC	FA	P1	B3	14-Mar-25	28-Mar-25	28-Apr-25
13	International Assistance, Ministry of Health	Ministries	PLC	FA	P2	B3	31-Mar-25	14-Apr-25	14-May-25
14	Ministry of Health	Ministries	LC	FA	P1	A1	15-Apr-25	30-May-25	30-Jun-25
<b>Team II</b>									
<b>Team Leader: Lhakpa, Audit Officer</b>									
<b>Team Members: Manish Giri, Sr. Audit Officer &amp; Phub Dem, Asst. Officer</b>									
Sl. No.	Name of Agency	Agency Type	Account Type	Audit Type	Audit Priority	Audit Category	Audit Start Date	Audit End Date	Reports Issue Date
1	Royal Institute of Tourism and Hospitality including Bhutan Middle Management Hotel Program (FIC 4522), Royal Institute of Hospitality and Tourism funded by SDC	Ministries	LC	FA	P2	B3	5-Aug-24	19-Aug-24	18-Sep-24
2	Skills Development Project (ADB), Ministry of Education and Skills Development- 221.01/2007	Ministries	PLC	FA	P1	C1	20-Aug-24	29-Aug-24	1-Oct-24
3	Pathways for Emerging Skills and Jobs Project (PESJP) Department of Workforce Planning and Skills Development / Department of School Education	Ministries	PLC	FA	P1	C1	2-Sep-24	12-Sep-24	14-Oct-24
4	Construction of Royal Institute of Law (2nd Phase-FIC 3059), Jigme Singye Wangchuck School of Law funded by GOI PTA	Autonomous Agencies	FIC	FA	P1	B2	16-Sep-24	3-Oct-24	4-Nov-24
5	Ministry of Education and Skills Development	Ministries	LC	FA	P2	A1	7-Oct-24	6-Dec-24	25-Jan-25

6	Institute for Zorig Chusum including IDF, Thimphu	Ministries	LC	FA	P2	C1	9-Dec-24	20-Dec-24	20-Jan-25
7	Technical Training Institute, Thimphu including CD Account	Ministries	LC	FA	P2	C1	23-Dec-24	31-Dec-24	1-Feb-25
8	International Assistance Project, Thimphu implemented by the Department of School Education, Ministry of Education and Skills Development	Ministries	PLC	FA	P2	C1	3-Feb-25	12-Feb-25	14-Mar-25
9	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	Ministries	PLC	FA	P1	C1	17-Feb-25	27-Feb-25	29-Mar-25
10	UNFPA project (221.01/2005), Ministry of Education and Skills Development	Ministries	PLC	FA	P1	C1	3-Mar-25	12-Mar-25	11-Apr-25
11	2020 Bridge Bhutan Project, funded by KNU, Ministry of Education and Skills Development	Ministries	PLC	FA	P1	C1	17-Mar-25	26-Mar-25	25-Apr-25
12	UNICEF Assisted Project, Thimphu, Ministry of Education and Skills Development	Ministries	PLC	FA	P1	C1	31-Mar-25	9-Apr-25	9-May-25
13	Save the Children Assisted Project, Department of School Education, Ministry of Education and Skills Development	Ministries	PLC	FA	P1	C1	14-Apr-25	23-Apr-25	23-May-25
14	National Education Assessment for Bhutan under Save the Children funding, National Examination Advisory Board	project	PLC	FA	P2	C1	28-Apr-25	9-May-25	10-Jun-25
15	Bhutan Council for School Examinations and Assessment	Autonomous Agencies	LC	FA	P2	C1	12-May-25	21-May-25	22-Jun-25

**Team III****Team Leader: Tashi Phuntsho, Sr. Auditor I****Team Members: Tashi Wangmo, Auditor I & Tashi Phuentsho, Asst. Audit Officer**

Sl. No.	Name of Agency	Agency Type	Account Type	Audit Type	Audit Priority	Audit Category	Audit Start Date	Audit End Date	Reports Issue Date
1	Bhutan Food and Drug Authority	Ministries	LC	FA	P1	B1	5-Aug-24	26-Aug-24	25-Sep-24
2	Bhutan Health Trust Fund, Secretariat	Autonomous Agencies	CD	FA	P1	C1	29-Aug-24	10-Sep-24	10-Oct-24
3	The Pema Secretariat	Autonomous	LC	FA	P1	C1	16-Sep-24	26-Sep-24	26-Oct-24
4	Bhutan National Legal Institute	Autonomous Agencies	LC	FA	P2	C1	30-Sep-24	9-Oct-24	8-Nov-24
5	Royal Institute of Management, Secretariat	Autonomous Agencies	LC	FA	P2	C1	14-Oct-24	23-Oct-24	22-Nov-24
6	Bhutan Qualification and Professional Certification Authority	Autonomous Agencies	LC	FA	P1	C1	28-Oct-24	7-Nov-24	7-Dec-24
7	National Land Commission Secretariat including CD	Autonomous Agencies	LC	FA	P2	B1	12-Nov-24	4-Dec-24	3-Jan-25
8	Jigme Singye Wangchuck Law College, Paro	Autonomous Agencies	LC	FA	P2	C1	9-Dec-24	19-Dec-24	18-Jan-25
9	Khesar Gyalpo University of Medical Sciences of Bhutan	Autonomous Agencies	LC	FA	P2	C1	23-Dec-24	1-Jan-25	31-Jan-25
10	Office of the Vice Chancellor, Royal University of Bhutan	Autonomous Agencies	LC	FA	P2	B3	3-Feb-25	17-Feb-25	19-Mar-25
11	Faculty of Nursing & Public Health, Khesar Gyalpo University of Medical Sciences of Bhutan	Autonomous Agencies	LC	FA	P2	C1	19-Feb-25	4-Mar-25	3-Apr-25
12	National Hospital Services	Autonomous	LC & CD	FA	P1	A1	6-Mar-25	18-Apr-25	7-Jun-25
13	Paro College of Education, Royal University of Bhutan	Autonomous Agencies	LC	FA	P2	B3	21-Apr-25	6-May-25	5-Jun-25
14	Gyalpozhing College of Information and Technology, Royal University of Bhutan	Autonomous Agencies	LC	FA	P2	C1	12-May-25	21-May-25	20-Jun-25
15	Faculty of Traditional Medicine, Khesar Gyalpo University of Medical Sciences of Bhutan	Autonomous Agencies	LC	FA	P2	C1	26-May-25	4-Jun-25	30-Jun-25

**Office of the Assistant Auditor General, Bumthang (OAAG BT)**

**Team I**

**Team Leader: Sonam, Sr. Audit Officer**

**Team Members: Thinley Choizang, Auditor I & Karma Dorji, Asst. Audit Officer**

Sl. No.	Name of Agency	Agency Type	Account Type	Audit Type	Audit Priority	Audit Category	Audit Start Date	Audit End Date	Reports Issue Date
1	Commercial Agriculture and Resilient Livelihoods Enhancement Program, Wengkhar including Regional Office, Khangma, and implementing agencies of Lhuntse, Mongar, Pemagatshel, Samdrup Jongkhar, Trashigang, and Trashi Yangtse	Ministries	PLC	FA	P1	A1	29-Jul-24	10-Sep-24	4-Nov-24
2	Cluster Finance Services, Bumthang	Ministries	LC	FA	P1	C3	12-Sep-24	13-Sep-24	13-Oct-24
3	Dzongkhag Administration, Mongar	Dzongkhag, Dungkhags & Gewogs	LC	FA	P1	A1	16-Sep-24	29-Nov-24	23-Jan-25
4	Regional Office, Tingtibi, Department of Surface Transport, Ministry of Infrastructure and Transport	Ministries	LC	FA	P1	A2	2-Dec-24	28-Dec-24	11-Feb-25
5	Rural Development Training Center, Zhemgang	Ministries	LC	FA	P2	C1	30-Dec-24	31-Dec-24	30-Jan-25
6	Jigme Singye Wangchuck National Park, Tshangkha, Trongsa, Department of Forests and Park Services, Ministry of Energy and Natural Resources	Ministries	LC	FA	P2	C1	3-Feb-25	11-Feb-25	13-Mar-25
7	Electricity Services Division, Trongsa, Bhutan Power Corporation Limited	Corporation	CD	CA	P2	C1	12-Feb-25	21-Feb-25	23-Mar-25
8	Mangdechhu Hydropower Plant	Corporation	CD	CA	P1	B3	24-Feb-25	7-Mar-25	6-Apr-25
9	Technical Training Institute, Chumey, Bumthang	Ministries	LC	FA	P2	C1	10-Mar-25	14-Mar-25	13-Apr-25
10	Dungkhag Court, Werringla	Judiciary	LC	FA	P2	C2	17-Mar-25	21-Mar-25	20-Apr-25
11	Dzongkhag Court, Mongar	Judiciary	LC	FA	P2	C2	24-Mar-25	28-Mar-25	27-Apr-25
12	Royal Bhutan Police, Division X, Mongar	Ministries	LC	FA	P2	C1	31-Mar-25	8-Apr-25	8-May-25

13	Regional Agriculture and Marketing Co-operatives, Mongar	Ministries	LC	FA	P2	C2	9-Apr-25	15-Apr-25	15-May-25
14	Agricultural Research & Development Centre, Wengkhar	Ministries	LC	FA	P1	C3	16-Apr-25	18-Apr-25	18-May-25
15	Regional Offices, Bumthang, Ministries of Energy & Natural Resources	Ministries	LC	FA	P1	A1	21-Apr-25	6-Jun-25	30-Jun-25
<b>Team II</b>									
<b>Team Leader: Duptho Wangdi, Sr. Audit Officer</b>									
<b>Team Members: Ugyen Tshewang, Auditor I</b>									
Sl. No.	Name of Agency	Agency Type	Account Type	Audit Type	Audit Priority	Audit Category	Audit Start Date	Audit End Date	Reports Issue Date
1	Dzongkhag Administration, Trongsa	Dzongkhag, Dungkhags & Gewogs	LC	FA	P1	A1	29-Jul-24	30-Sep-24	20-Nov-24
2	Electricity Services Division, Bumthang, Bhutan Power Corporation Limited	Corporations	CD	CA	P2	C1	1-Oct-24	4-Oct-24	4-Nov-24
3	Dzongkhag Court, Bumthang	Judiciary	LC	FA	P2	C2	7-Oct-24	11-Oct-24	11-Nov-24
4	Dzongkhag Administration, Zhemgang	Dzongkhag, Dungkhags & Gewogs	LC	FA	P1	A1	14-Oct-24	29-Dec-24	19-Feb-25
5	Dzongkhag Court, Zhemgang	Judiciary	LC	FA	P2	C2	27-Nov-24	29-Nov-24	30-Dec-24
6	Drungkhag Court, Panbang	Judiciary	LC	FA	P2	C2	30-Dec-24	31-Dec-24	31-Jan-25
7	Regional Office, Lingmethang, Department of Surface Transport, Ministry of Infrastructure and Transport	Ministries	LC	FA	P1	A2	3-Feb-25	21-Mar-25	12-May-25
8	Royal Bhutan Police, Division VII, Trongsa	Ministries	LC	FA	P2	C2	24-Mar-25	28-Mar-25	27-Apr-25
9	Regional Office of Industry, Commerce and Employment, Trongsa, Ministry of Industry, Commerce and Employment	Ministries	LC	FA	P2	C1	31-Mar-25	4-Apr-25	5-May-25
10	Kurichu Hydropower Plant, Gyalposhing, Mongar	Corporations	CD	CA	P1	B3	7-Apr-25	6-May-25	5-Jun-25

11	Native Poultry and Heifer Breeding Centre, Sertsam, Lhuntse	Ministries	LC	FA	P2	C2	8-May-25	16-May-25	16-Jun-25
12	Regional Offices, Bumthang, Ministry of Agriculture and Livestock	Ministries	LC	FA	P1	A1	19-May-25	27-Jun-25	30-Jun-25
<b>Team III</b>									
<b>Team Leader: Biren Gurung, Audit Officer</b>									
<b>Team Members: Dorji Nima, Sr. Auditor I &amp; Yeshe Jamstho, Auditor II</b>									
Sl. No.	Name of Agency	Agency Type	Account Type	Audit Type	Audit Priority	Audit Category	Audit Start Date	Audit End Date	Reports Issue Date
1	Dzongkhag Administration, Bumthang	Dzongkhag, Dungkhags & Gewogs	LC	FA	P1	A1	1-Aug-24	20-Sep-24	9-Nov-24
2	Regional Revenue and Customs Office, Bumthang, Department of Revenue and Customs, Ministry of Finance	Ministries	LC	FA	P1	B3	24-Sep-24	4-Oct-24	4-Nov-24
3	Regional Office, Trongsa, Department of Surface Transport, Ministry of Infrastructure and Transport	Ministries	LC	FA	P1	A2	7-Oct-24	5-Nov-24	10-Dec-24
4	Dzongkhag Court, Trongsa	Judiciary	LC	FA	P2	C2	6-Nov-24	8-Nov-24	8-Dec-24
5	Dzongkhag Administration, Lhuentse	Dzongkhag, Dungkhags & Gewogs	LC	FA	P1	A1	12-Nov-24	27-Dec-24	15-Feb-25
6	Dzongkhag Court, Lhuentse	Judiciary	LC	FA	P2	C2	30-Dec-24	31-Dec-24	30-Jan-25
7	College of Language & Cultural Studies, Taktse, Trongsa, Royal University of Bhutan	Autonomous Agencies	LC & CD	FA	P2	B3	3-Feb-25	14-Feb-25	16-Mar-25
8	Regional Revenue and Customs Office, Mongar, Department of Revenue and Customs, Ministry of Finance	Ministries	LC	FA	P1	B1	24-Feb-25	14-Mar-25	14-Apr-25
9	Regional Office, Mongar, Bhutan Construction and Transport Authority, Ministry of Infrastructure and Transport including Base offices in	Ministries	LC	FA	P2	B3	17-Mar-25	28-Mar-25	28-Apr-25

	Lhuentse, Trashi Yangste and Trashigang								
10	Tangsibji Hydropower Plant, Trongsa	Corporations	CD	CA	P1	B3	31-Mar-25	11-Apr-25	12-May-25
11	Royal Bhutan Police, Division XIII, Bumthang	Ministries	LC	FA	P2	C1	14-Apr-25	18-Apr-25	18-May-25
12	Electricity Services Division, Mongar, Bhutan Power Corporation Limited	Corporations	CD	CA	P2	C1	21-Apr-25	25-Apr-25	26-May-25
13	Electricity Service Division, Zhemgang, Bhutan Power Corporation Limited	Corporations	CD	CA	P2	C2	28-Apr-25	2-May-25	2-Jun-25
14	Divisional Forest Office, Zhemgang, Department of Forests and Park Services, Ministry of Energy and Natural Resources	Ministries	LC	FA	P2	B3	5-May-25	16-May-25	16-Jun-25
15	Regional Pig & Poultry Breeding Centre, Lingmethang, Mongar	Ministries	LC	FA	P2	C3	19-May-25	21-May-25	20-Jun-25
16	Regional Office of Industry, Commerce and Employment, Mongar, Ministry of Industry, Commerce and Employment	Ministries	LC	FA	P2	C2	26-May-25	30-May-25	30-Jun-25

**Office of the Assistant Auditor General, Phuentsholing (OAAG PL)**

**Team I**

**Team Leader: Lungay Wangdi, Sr. Audit Officer**

**Team Members: Sonam Tshering, Asst. Audit Officer, Kencho Wangmo, Asst. Audit Officer, Dorji Gyeltshen, Auditor I & Thinley Wangdi, Asst. Audit Officer**

Sl. No.	Name of Agency	Agency Type	Account Type	Audit Type	Audit Priority	Audit Category	Audit Start Date	Audit End Date	Reports Issue Date
1	Dzongkhag Administration, Samtse	Dzongkhag, Dungkhags & Gewogs, Dungkhags & Gewogs	LC	FA	P1	A1	1-Aug-24	1-Oct-24	20-Nov-24
2	Regional Immigration Office, Phuentsholing, Department of Immigration, Ministry of Home Affairs	Ministries	LC	FA	P2	B3	4-Oct-24	15-Oct-24	14-Nov-24
3	Regional Office of Industry, Commerce and Employment,	Ministries	LC	FA	P2	C2	16-Oct-24	21-Oct-24	20-Nov-24



	Phuentsholing, Ministry of Industry, Commerce and Employment								
4	Cold Water Fish Culture Centre, Haa	Ministries	LC	FA	P2	C1	24-Oct-24	31-Oct-24	30-Nov-24
5	Dzongkhag Court, Samtse	Judiciary	LC	FA	P2	C2	4-Nov-24	7-Nov-24	7-Dec-24
6	Gedu College of Business Studies, Royal University of Bhutan	Autonomous Agencies	LC	FA	P2	B3	12-Nov-24	21-Nov-24	21-Dec-24
7	Medical Store Distribution Division NMS, Phuentsholing	Ministries	LC	FA	P2	C1	25-Nov-24	2-Dec-24	1-Jan-25
8	Dzongkhag Court, Haa	Judiciary	LC	FA	P2	C2	3-Dec-24	6-Dec-24	5-Jan-25
9	Divisional Forest Office, Gedu including Range Offices at Phuentsholing, Gedu & Tshimasham, Department of Forest and Park Services, Ministries of Energy & Natural Resources	Ministries	LC	FA	P2	B2	9-Dec-24	23-Dec-24	22-Jan-25
10	Dzongkhag Court, Chhukha	Judiciary	LC	FA	P2	C1	25-Dec-24	31-Dec-24	30-Jan-25
11	Bhutan Board Products Limited, Phuentsholing including Tala Factory and Showroom at Thimphu	Corporations	CD	CA	P1	A2	3-Feb-25	24-Feb-25	26-Mar-25
12	Central Stores Division, Phuentsholing, Bhutan Power Corporation Limited	Corporations	CD	CA	P2	B3	26-Feb-25	6-Mar-25	5-Apr-25
13	Construction Project Office, Phuentsholing, Bhutan Power Corporation Limited	Corporations	CD	CA	P2	C1	10-Mar-25	17-Mar-25	16-Apr-25
14	Special Reserve Police Force (SRPF), Royal Bhutan Police, Tashi Gatshel, Chhukha	Ministries	LC	FA	P2	C1	20-Mar-25	29-Mar-25	28-Apr-25
15	Food Corporations of Bhutan Limited, Phuentsholing including Regional Offices at Phuentsholing, Gelephu & Samdrupjongkhar; Central Warehouse, Regional & District Warehouses, Auction Yards and Retail Outlets	Corporations	CD	CA	P1	A1	3-Apr-25	9-May-25	8-Jun-25
16	Tala Hydro Power Plant including Hydro Power Research and Development Centre	Corporations	CD	CA	P1	A2	12-May-25	6-Jun-25	30-Jun-25

17	Electricity Services Division, Haa, Bhutan Power Corporation Limited	Corporations	CD	CA	P2	C1	9-Jun-25	23-Jun-25	30-Jun-25
18	Bhutan Lottery Limited, Phuentsholing	Corporations	CD	CA	P2	C1	25-Jun-25	30-Jun-25	30-Jun-25
<b>Team II</b>									
<b>Team Leader: Tshering Pem, Audit Officer</b>									
<b>Team Members: Karma Thinley, Sr. Auditor II, Tandin Wangdi, Asst. Audit Officer &amp; Dawa Zam, Asst. Audit Officer</b>									
Sl. No.	Name of Agency	Agency Type	Account Type	Audit Type	Audit Priority	Audit Category	Audit Start Date	Audit End Date	Reports Issue Date
1	Dzongkhag Administration, Chhukha	Dzongkhag, Dungkhas & Gewogs,	LC	FA	P1	A1	1-Aug-24	20-Sep-24	9-Nov-24
2	Dungkhas Court, Sombaykha, Haa	Judiciary	LC	FA	P1	C1	24-Sep-24	30-Sep-24	30-Oct-24
3	Regional Office, Phuentsholing including Base Offices in Phuentsholing, Gedu, Tsimasham and Samtse, Bhutan Construction and Transport Authority, Ministry of Infrastructure and Transport	Ministries	LC	FA	P2	B1	1-Oct-24	15-Oct-24	14-Nov-24
4	Jigme Khesar Strict Nature Reserve, Haa, Department of Forests & Park Services, Ministries of Energy & Natural Resources	Ministries	LC	FA	P2	C1	17-Oct-24	25-Oct-24	24-Nov-24
5	SASEC Transport, Trade Facilitation and Logistics Project (G-0492). Implemented by Thromde, Phuentsholing. ADB funded	Thromdes	LC	FA	P1	C1	28-Oct-24	4-Nov-24	4-Dec-24
6	Thromde, Phuentsholing including CD account, Revenue & Education Subsidy	Thromdes	LC	FA	P1	A1	5-Nov-24	19-Dec-24	18-Jan-25
7	CALF Rearing Centre Wangkha, Chukha	Ministries	LC	FA	P2	C2	23-Dec-24	27-Dec-24	26-Jan-25
8	Electricity Service Division, Bhutan Power Corporation Limited, Samtse	Corporations	CD	CA	P2	C1	3-Feb-25	10-Feb-25	12-Mar-25
9	Construction Project Office/Gyalsung Project Office, Bhutan Power Corporation Limited, Jamtsholing	Corporations	CD	CA	P2	C1	12-Feb-25	19-Feb-25	21-Mar-25

10	Regional Offices Phuentsholing MoAL (Regional Veterinary Laboratory & Livestock Central Store)	Ministries	LC	FA	P2	B2	24-Feb-25	7-Mar-25	6-Apr-25
11	Royal Bhutan Police, Division III, Phuentsholing	Ministries	LC	FA	P2	C1	10-Mar-25	17-Mar-25	16-Apr-25
12	Penden Cement Authority Limited, Phuntshopolri, Gomtu including Depot at Phuentsholing	Corporations	CD	CA	P1	A1	19-Mar-25	11-Apr-25	11-May-25
13	Electricity Services Division, Phuentsholing, Bhutan Power Corporation Limited	Corporations	CD	CA	P2	B3	14-Apr-25	22-Apr-25	22-May-25
14	Material Management Division, Phuentsholing, Druk Green Power Corporation Limited	Corporations	CD	CA	P2	C1	23-Apr-25	1-May-25	31-May-25
15	Chhukha Hydro Power Plant, Chhukha	Corporations	CD	CA	P1	A3	5-May-25	23-May-25	22-Jun-25
16	Regional Revenue & Customs Office, Samtse including check posts at Samtse, Gomtu, Bindu, and Jitti, Department of Revenue & Customs, Ministry of Finance	Ministries	LC	FA	P2	B1	26-May-25	11-Jun-25	30-Jun-25
17	College of Science and Technology, Rinchending, Phuentsholing, Royal University of Bhutan	Autonomous Agencies	LC/CD	FA	P1	B3	13-Jun-25	20-Jun-25	30-Jun-25

### Team III

**Team Leader: Pema Jamtsho Tamang, Sr. Auditor III**

**Team Members: Kuch Kumari Subba, Auditor I, Chimi Tshering, Asst. Audit Officer & Tenzin Jamtsho, Asst. Audit Officer**

Sl. No.	Name of Agency	Agency Type	Account Type	Audit Type	Audit Priority	Audit Category	Audit Start Date	Audit End Date	Reports Issue Date
1	Dzongkhag Administration, Haa	Dzongkhag, Dungkhangs & Gewogs,	LC	FA	P1	A1	1-Aug-24	13-Sep-24	12-Nov-24
2	The "SASEC Transport, Trade Facilitation Logistic Project Loan-3421-BHU" Implemented by the Regional Office, Department of Surface Transport, Phuentsholing	Ministries	PLC	FA	P1	C1	16-Sep-24	24-Sep-24	25-Oct-24

3	Central Stores Unit Phuntsoling Ministry of Infrastructure and Transport	Ministries	LC	FA	P2	B3	26-Sep-24	8-Oct-24	7-Nov-24
4	Samtse College of Education, Royal University of Bhutan	Autonomous Agencies	LC/CD	FA	P2	B3	10-Oct-24	21-Oct-24	20-Nov-24
5	General Hospital Phuentsholing, National Medical Services	Ministries	LC	FA	P2	C2	23-Oct-24	28-Oct-24	29-Nov-24
6	Regional Office Phuentsholing, Department of Surface Transport	Ministries	LC	FA	P1	A1	30-Oct-24	9-Dec-24	8-Jan-25
7	State Mining Corporation Limited, Samtse	Corporations	CD	CA	P2	B3	11-Dec-24	23-Dec-24	22-Jan-25
8	Dungkhag Court, Dophuchen	Judiciary	LC	FA	P2	C2	25-Dec-24	30-Dec-24	29-Jan-25
9	Bhutan Automation & Engineering Limited, Chhukha	Corporations	CD	CA	P1	A3	4-Feb-25	24-Feb-25	26-Mar-25
10	Dungkhag Court, Tashichhoeling	Judiciary	LC	FA	P2	C2	26-Feb-25	4-Mar-25	3-Apr-25
11	Royal Bhutan Police, Division IV, Samtse	Ministries	LC	FA	P2	C1	6-Mar-25	13-Mar-25	12-Apr-25
12	Explosive Management Division: Expenditure Management (RBP), Phuentsholing	Ministries	LC	FA	P1	C1	17-Mar-25	24-Mar-25	23-Apr-25
13	Divisional Forest Office, Samtse including Range Offices at Samtse, Dophuchen & Tashichholing, Department of Forest and Park Services, Ministry of Energy and Natural Resources	Ministries	LC	FA	P2	B2	26-Mar-25	8-Apr-25	8-May-25
14	Regional Revenue & Customs Office, Phuentsholing, Department of Revenue & Customs, Ministry of Finance	Ministries	LC	FA	P2	A1	10-Apr-25	6-May-25	5-Jun-25
15	Regional Immigration Office, Samtse, Department of Immigration, Ministry of Home Affairs	Ministries	LC	FA	P2	B3	9-May-25	20-May-25	19-Jun-25
16	Natural Resource Development Corporation Limited, Regional Office, Phuentsholing including unit offices at Gedu & Samtse	Corporations	CD	CA	P2	B3	22-May-25	2-Jun-25	30-Jun-25
17	Cluster Finance Services, Phuentsholing	Ministries	LC	FA	P2	C2	4-Jun-25	9-Jun-25	30-Jun-25

18	Transmission Operation and Maintenance Section, Phuentsholing, Bhutan Power Corporation Limited	Corporations	CD	CA	P2	C1	10-Jun-25	18-Jun-25	30-Jun-25
19	Dungkhag Court, Phuentsholing	Judiciary	LC	FA	P2	C2	19-Jun-25	25-Jun-25	30-Jun-25
<b>Office of the Assistant Auditor General, Samdrup Jongkhar (OAAG SJ)</b>									
<b>Team I</b>									
<b>Team Leader: Namgay Tenzin, Audit Officer</b>									
<b>Team Members: Tashi Chopel, Auditor I &amp; Karma Sangay, Sr. Auditor II</b>									
Sl. No.	Name of Agency	Agency Type	Account Type	Audit Type	Audit Priority	Audit Category	Audit Start Date	Audit End Date	Reports Issue Date
1	IT audit of e-Registration & Licensing Information System (eRaLIS)	Ministries	LC	PA	P2	B2	1-Aug-24	12-Sep-24	11-Nov-24
2	Regional Office, Bhutan Construction and Transport Authority, Samdrup Jongkhar including Nganglam and Pemagatshel Base Offices	Ministries	LC	FA	P2	B3	1-Aug-24	12-Sep-24	11-Nov-24
3	Dzongkhag Administration, Trashiyangtse	Dzongkhag, Dungkhags & Gewogs	LC	FA	P1	A1	16-Sep-24	28-Oct-24	27-Dec-24
4	Deothang Hospital	Ministries	LC	FA	P1	C1	6-Nov-24	15-Nov-24	15-Dec-24
5	Regional Office, Samdrup Jongkhar, Department of Surface Transport, Ministry of Infrastructure and Transport	Ministries	LC	FA	P2	A2	18-Nov-24	12-Dec-24	11-Jan-25
6	Divisional Forest Office, Pemagatshel, Department of Forests and Park Services, Ministry of Energy and Natural Resources	Ministries	LC	FA	P2	B3	16-Dec-24	31-Dec-24	30-Jan-25
7	Thromde, Samdrup Jongkhar	Autonomous Agencies	LC & CD	FA	P1	A1	3-Feb-25	26-Mar-25	15-May-25
8	College of Zorigchusum, Trashiyangtse, Department of Workforce Planning and Skills Development, Ministry of Education and Skills Development	Ministries	LC & CD	FA	P2	B3	1-Apr-25	15-Apr-25	15-May-25

9	Dzongkhag Court, Tashiyangtse	Judiciary	LC	FA	P2	C2	16-Apr-25	23-Apr-25	23-May-25
10	Sherubtse College, Kanglung, Royal University of Bhutan	Autonomous Agencies	LC & CD	FA	P2	B2	1-May-25	20-May-25	19-Jun-25
11	Dzongkhag Court, Pemagatshel	Judiciary	LC	FA	P2	C2	26-May-25	3-Jun-25	30-Jun-25
12	Electricity Services Division, Trashiyangtse, Bhutan Power Corporation Limited	Corporations	Others	CA	P2	C1	9-Jun-25	16-Jun-25	30-Jun-25
<b>Team II</b>									
<b>Team Leader: Kinley Wangchuk, Sr. Audit Officer</b>									
<b>Team Members: Jigme Thinley, Sr. Auditor II &amp; Ugyen Nima, Asst. Audit Officer</b>									
Sl. No.	Name of Agency	Agency Type	Account Type	Audit Type	Audit Priority	Audit Category	Audit Start Date	Audit End Date	Reports Issue Date
1	National Handloom Development Centre, Khaling, Trashigang	NGO	Others	CA	P2	C1	8-Jul-24	23-Jul-24	23-Aug-24
2	Dzongkhag Administration, Trashigang	Dzongkhag, Dungkhags & Gewogs	LC	FA	P1	A1	12-Aug-24	31-Oct-24	31-Dec-24
3	Jigme Namgyel Engineering College, Deothang, Royal University of Bhutan	Autonomous Agencies	LC & CD	FA	P2	B3	13-Nov-24	28-Nov-24	31-Dec-24
4	Dzongkhag Court, Trashigang	Judiciary	LC	FA	P2	C2	2-Dec-24	6-Dec-24	6-Jan-25
5	Drungkhag Court, Wamrong	Judiciary	LC	FA	P2	C2	12-Dec-24	19-Dec-24	20-Jan-25
6	Drungkhag Court, Thrimshing	Judiciary	LC	FA	P2	C2	20-Dec-24	26-Dec-24	27-Jan-25
7	Regional Offices Trashigang, Ministry of Energy and Natural Resources	Ministries	LC	FA	P2	A3	3-Feb-25	27-Feb-25	18-Apr-25
8	Regional Office of Industry, Commerce and Employment, Samdrupjongkhar, Ministry of Industry, Commerce and Employment	Ministries	LC	FA	P2	C2	4-Mar-25	10-Mar-25	9-Apr-25
9	Regional Offices, Trashigang, Ministry of Agriculture and Livestock	Ministries	LC	FA	P2	B1	13-Mar-25	3-Apr-25	5-May-25
10	Royal Bhutan Police, Division XIV, Trashiyangtse	Ministries	LC	FA	P2	C1	7-Apr-25	16-Apr-25	16-May-25
11	Electricity Services Division, Trashigang, Bhutan Power Corporation Limited	Corporations	Others	CA	P2	C1	21-Apr-25	30-Apr-25	30-May-25

12	Kholongchhu Hydro Energy Limited, Doksum, Trashiyangtse	Corporations	Others	CA	P1	A3	5-May-25	23-May-25	30-Jun-25
<b>Team III</b>									
<b>Team Leader: Phuntsho Choden, Sr. Audit Officer</b>									
<b>Team Members: Yeshey Dorji, Asst. Audit Officer &amp; Jigme Dorji, Asst. Audit Officer</b>									
Sl. No.	Name of Agency	Agency Type	Account Type	Audit Type	Audit Priority	Audit Category	Audit Start Date	Audit End Date	Reports Issue Date
1	Dzongkhag Administration, Pemagatshel	Dzongkhag, Dungkhags & Gewogs	LC	FA	P1	A1	5-Aug-24	26-Sep-24	11-Dec-24
2	Regional Immigration Office, Samdrup Jongkhar, Department of Immigration, Ministry of Home Affairs	Ministries	LC	FA	P2	B3	7-Oct-24	18-Oct-24	4-Dec-24
3	Drungkhag Court, Sakteng	Judiciary	LC	FA	P2	C2	23-Oct-24	29-Oct-24	30-Nov-24
4	Technical Training Institute, Rangjung, Trashigang, Department of Workforce Planning and Skills Development, Ministry of Education and Skills Development	Ministries	LC	FA	P2	C1	31-Oct-24	8-Nov-24	26-Dec-24
5	Regional Livestock Development Centre Kanglung - 218.01/2006	Ministries	PLC	FA	P1	C3	12-Nov-24	14-Nov-24	30-Dec-24
6	Divisional Forest Office, Samdrup Jongkhar, Department of Forests and Park Services, Ministry of Energy and Natural Resources	Ministries	LC	FA	P2	B2	19-Nov-24	5-Dec-24	17-Jan-25
7	Mithun Breeding Farm, Arong, Department of Livestock, Ministry of Agriculture and Livestock	Ministries	LC	FA	P2	C2	9-Dec-24	13-Dec-24	24-Jan-25
8	Regional Fish Seed Production Centre, Samdrup Jongkhar	Ministries	LC	FA	P2	C2	19-Dec-24	25-Dec-24	4-Feb-25
9	Dungsam Cement Corporation Limited, Nganglam	Corporations	Others	CA	P1	A1	3-Feb-25	4-Mar-25	15-May-25
10	Regional Revenue and Customs Office, Samdrup Jongkhar, Department of Revenue and Customs, Ministry of Finance	Ministries	LC	FA	P2	B1	10-Mar-25	31-Mar-25	13-May-25

11	Royal Bhutan Police, Division IX Trashigang	Ministries	LC	FA	P2	C1	3-Apr-25	14-Apr-25	27-May-25
12	Koupuku International Dairy Corporations, Chenari, Trashigang	Corporations	Others	CA	P2	C1	15-Apr-25	24-Apr-25	6-Jun-25
14	Dzongkhag Court, Samdrup Jongkhar	Judiciary	LC	FA	P2	C2	29-Apr-25	6-May-25	17-Jun-25
13	Dungsam Polymer Limited, Nganglam	Corporations	Others	CA	P2	B3	12-May-25	26-May-25	30-Jun-25
15	Electricity Services Division, Pemagatshel Bhutan Power Corporation Limited	Corporations	Others	CA	P2	C1	2-Jun-25	11-Jun-25	30-Jun-25

#### Team IV

**Team Leader: Sonam Chopel, Sr. Auditor II**

**Team Members: Rinzin Norbu, Auditor I & Phuntsho Choden, Auditor I**

Sl. No.	Name of Agency	Agency Type	Account Type	Audit Type	Audit Priority	Audit Category	Audit Start Date	Audit End Date	Reports Issue Date
1	Drungkhag Court, Samdrup Choling	Judiciary	LC	FA	P2	C2	1-Aug-24	8-Aug-24	8-Sep-24
2	Regional Office, Trashigang, Department of Surface Transport, Ministry of Infrastructure and Transport	Ministry	LC	FA	P1	A2	14-Aug-24	12-Sep-24	4-Nov-24
3	Samdrup Jongkhar Dzongkhag including Dungkhang and Gewogs	Dzongkhag	LC	FA	P1	A1	17-Sep-24	29-Nov-24	20-Jan-25
4	Drungkhag Court, Nganglam	Judiciary	LC	FA	P2	C2	4-Dec-24	11-Dec-24	11-Jan-25
5	Jomotshangkha Wildlife Sanctuary, Samdrup Jongkhar, Department of Forests and Park Services, Ministry of Energy and Natural Resources	Ministry	LC	FA	P2	C1	18-Dec-24	28-Dec-24	28-Jan-25
6	Electricity Services Division, Samdrup Jongkhar, Bhutan Power Corporation Limited	Corporation	Others	CA	P2	C1	3-Feb-25	14-Feb-25	25-Mar-25
7	Transmission Operation and Maintenance Division, Deothang, Bhutan Power Corporation Limited	Corporation	Others	CA	P2	C1	17-Feb-25	28-Feb-25	28-Mar-25
8	Royal Bhutan Police, Division VIII, Samdrupjongkhar including Royal Bhutan Police, Pemagatshel	Ministry	LC	FA	P2	C1	4-Mar-25	14-Mar-25	14-Apr-25
9	Bumdheling Wildlife Sanctuary, Trashiyangtse, Department of Forests	Ministry	LC	FA	P2	C1	20-Mar-25	4-Apr-25	5-May-25



	and Park Services, Ministry of Energy and Natural Resources								
10	Rigsum Goenpa Restoration Project, Trashiyangtse, Department of Culture and Dzongkha Development, Ministry of Home Affairs - 215.01/2001	Ministry	PLC	FA	P2	A1	7-Apr-25	25-Apr-25	16-Jun-25
11	Azista Bhutan Healthcare Limited, Motanga Industrial Park, Druk Holding and Investments Limited, Samdrup Jongkhar	Corporation	Others	CA	P1	A3	1-May-25	28-May-25	30-Jun-25
12	Drungkhag Court, Jomotshangkha	Judiciary	LC	FA	P2	C2	4-Jun-25	12-Jun-25	30-Jun-25
<b>Office of the Assistant Auditor General, Tsirang (OAAG TS)</b>									
<b>Team I</b>									
<b>Team Leader: Gem Dorji, Sr. Audit Officer</b>									
<b>Team Members: Gyapchu, Sr. Auditor I, Nima Choden, Asst. Audit Officer &amp; Chogyal, Sr. Auditor II</b>									
Sl. No.	Name of Agency	Agency Type	Account Type	Audit Type	Audit Priority	Audit Category	Audit Start Date	Audit End Date	Reports Issue Date
1	Agriculture Research Development Centre, Bajothang, Wangdue Phodrang including the National Highland Development Centre	Ministries	LC	FA	P2	B2	5-Aug-24	15-Aug-24	14-Sep-24
2	Dzongkhag Administration, Dagana	Dzongkhag, Dungkhags & Gewogs	LC	FA	P1	A1	19-Aug-24	8-Oct-24	27-Nov-24
3	Regional Office, Sarpang, Department of Surface Transport, Ministry of Infrastructure and Transport	Ministries	LC	FA	P1	A2	14-Oct-24	31-Oct-24	19-Dec-24
4	Regional Office, Sarpang, Ministry of Energy and Natural Resources	Ministries	LC	FA	P1	A3	4-Nov-24	20-Nov-24	9-Jan-25
5	Regional Office, Gelephu, Bhutan Construction & Transport Authority, Ministry of Infrastructure and Transport including Base Offices in Bumthang, Dagana, Sarpang, Trongsa, Tsirang, and Zhemgang	Ministries	LC	FA	P2	B1	25-Nov-24	6-Dec-24	5-Jan-25

6	Regional Immigration Office, Gelephu, Department of Immigration, Ministry of Home Affairs	Ministries	LC	FA	P2	B3	9-Dec-24	18-Dec-24	18-Jan-25
7	Bhutan Centennial Distillery, Bhur, Sarpang	Autonomous Agencies	CD	CA	P2	C1	19-Dec-24	25-Dec-24	25-Jan-25
8	Bhutan Hydropower Services Limited, Sarpang	Corporations	CD	CA	P2	B2	3-Feb-25	12-Feb-25	13-Mar-25
9	Corporate Office of Druk Hydro Energy Limited, Jigmeling, Dekiling, Sarpang	Corporations	CD	CA	P1	B1	13-Feb-25	27-Feb-25	28-Mar-25
10	Royal Bhutan Police, Division V, Gelephu	Ministries	LC	FA	P1	C1	3-Mar-25	14-Mar-25	NA
11	Police Training Institute, Royal Bhutan Police, Jigmeling, Sarpang	Ministries	LC	FA	P1	C1	3-Mar-25	14-Mar-25	NA
12	Dzongkhag Administration, Tsirang	Dzongkhag, Dungkhags & Gewogs	LC	FA	P1	A1	17-Mar-25	25-Apr-25	13-Jun-25
13	Technical Training Institute, Samthang, Wangdue Phodrang, Department of Workforce Planning and Skills Development, Ministry of Education and Skills Development	Ministries	LC	FA	P2	C1	28-Apr-25	6-May-25	24-Jun-25
14	Divisional Forest Office, Wangdue, Department of Forests and Park Services, Ministry of Energy and Natural Resources (MoENR)	Ministries	LC	FA	P2	B3	12-May-25	20-May-25	19-Jun-25
15	Transmission Operation and Maintenance Division, Tsirang, Bhutan Power Corporation Limited	Corporations	CD	CA	P2	C1	26-May-25	30-May-25	30-Jun-25
16	Dzongkhag Court, Punakha	Judiciary	LC	FA	P2	C2	2-Jun-25	6-Jun-25	30-Jun-25
17	Dzongkhag Court, Wangdue Phodrang	Judiciary	LC	FA	P2	C2	2-Jun-25	6-Jun-25	30-Jun-25

**Team II**

**Team Leader: Bikash Rai, Audit Officer**

**Team Members: Migma Sherpa, Sr. Auditor II, Rinchen Lhaden, Asst. Audit Officer & Tsechi Yudon, Asst. Audit Officer**

Sl. No.	Name of Agency	Agency Type	Account Type	Audit Type	Audit Priority	Audit Category	Audit Start Date	Audit End Date	Reports Issue Date
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1	National Poultry Research and Development Centre, Gakidling, Sarpang, Department of Livestock, Ministry of Agriculture and Livestock (MoAL)	Ministries	LC	FA	P2	C1	5-Aug-24	9-Aug-24	9-Sep-24
2	Jigme Wangchuk Power Training Institute (Dekiling), Sarpang, Department of Workforce Planning and Skills Development, Ministry of Education and Skills Development	Ministries	LC	FA	P2	C1	12-Aug-24	19-Aug-24	19-Sep-24
3	Central Regional Referral Hospital, Gelephu	Ministries	LC	FA	P2	B2	20-Aug-24	3-Sep-24	4-Oct-24
4	Dzongkhag Administration, Punakha including Gewogs	Dzongkhag, Dungkhangs & Gewogs	LC	FA	P1	A1	5-Sep-24	23-Oct-24	13-Dec-24
5	Regional Engineering Cluster Office, Khuruthang	Ministries	LC	FA	P1	C3	24-Oct-24	25-Oct-24	25-Nov-24
6	Regional Office of Industry, Commerce and Employment, Gelephu, Ministry of Industry, Commerce and Employment	Ministries	LC	FA	P2	C2	28-Oct-24	30-Oct-24	2-Dec-24
7	Dzongkhag Court, Dagana	Judiciary	LC	FA	P2	C2	31-Oct-24	5-Nov-24	5-Dec-24
8	ORIO Project, Dagapela, Department of Surface Transport, Ministry of Infrastructure and Transport	Ministries	PLC	FA	P1	C2	7-Nov-24	12-Nov-24	12-Dec-24
9	Regional Offices Gelephu, Ministry of Agriculture and Livestock	Ministries	LC	FA	P1	A1	14-Nov-24	10-Dec-24	29-Jan-25
10	Regional Revenue and Customs Office, Gelephu, Department of Revenue and Customs, Ministry of Finance	Ministries	LC	FA	P1	A3	11-Dec-14	31-Dec-24	19-Feb-25
11	Dzongkhag Administration, Sarpang	Dzongkhag, Dungkhangs & Gewogs	LC	FA	P1	A1	3-Feb-25	28-Mar-25	19-May-25
12	Royal Bhutan Police, Division VI, Tsirang	Ministries	LC	FA	P1	C1	31-Mar-25	8-Apr-25	8-May-25
13	Royal Bhutan Police, Division XII, Wangdue Phodrang	Ministries	LC	FA	P1	C1	9-Apr-25	16-Apr-25	16-May-25

14	Electricity Services Division, Gelephu, Bhutan Power Corporation Limited	Corporations	CD	CA	P2	C1	18-Apr-25	25-Apr-25	26-May-25
15	Transmission Operation and Maintenance Division, Gelephu, Bhutan Power Corporation Limited	Corporations	CD	CA	P2	C1	28-Apr-25	6-May-25	6-Jun-25
16	Regional Stores Division, Pelrithang, Sarpang, Bhutan Power Corporation Limited	Corporations	CD	CA	P2	C1	8-May-25	20-May-25	20-Jun-25
17	Construction Project Office, Taraythang and Pelrithang, Sarpang, Bhutan Power Corporation Limited	Corporations	CD	CA	P2	C1	21-May-25	27-May-25	27-Jun-25
18	Dagachu Hydro Power Corporations, Dagapela, Dagana	Corporations	CD	CA	P2	B3	29-May-25	6-Nov-24	30-Jun-25
19	Druk Phendhay Silchu, Dekiling, Sarpang	Corporations	CD	CA	P2	C2	9-Jun-24	12-Jun-25	30-Jun-25
20	Drungkhag Court, Lhamoyzingkha	Judiciary	LC	FA	P2	C2	13-Jun-25	17-Jun-25	30-Jun-25

### Team III

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

**Team Members: Namgay Lhendup, Dy. Chief Language Development Officer, Dophu Drukpa, Dy. Chief Auditor & Kencho Lhaden, Asst. Audit Officer**

Sl. No.	Name of Agency	Agency Type	Account Type	Audit Type	Audit Priority	Audit Category	Audit Start Date	Audit End Date	Reports Issue Date
1	Vector Borne Disease Control Program, Gelephu, Department of Public Health, Ministry of Health	Ministries	LC	FA	P1	B3	6-Aug-24	14-Aug-24	13-Sep-24
2	Acceleration towards achieving zero Indigenous Malaria in Bhutan, Gelephu, GFATM Project, Sarpang Department of Public Health, Ministry of Health	Ministries	PLC	FA	P1	C2	15-Aug-24	20-Aug-24	19-Sep-24
3	Vector Borne Disease Control Program, GoI-PTA, FIC 4723, Sarpang, Department of Public Health, Ministry of Health	Ministries	PLC	FA	P1	C2	21-Aug-24	26-Aug-24	25-Sep-24
4	Dzongkhag Administration, Wangdue	Dzongkhag, Dungkhags & Gewogs	LC	FA	P1	A1	29-Aug-24	16-Oct-24	5-Dec-24

5	Regional Office, Lobesa, Department of Surface Transport, Ministry of Infrastructure and Transport	Ministries	LC	FA	P1	A2	21-Oct-24	8-Nov-24	28-Dec-24
6	Thromde, Gelephu	Autonomous Agencies	LC	FA	P1	A1	12-Nov-24	11-Dec-24	30-Jan-25
7	College of Natural Resources, Lobesa, Punakha, Royal University of Bhutan	Autonomous Agencies	CD	FA	P1	B3	13-Dec-24	24-Dec-24	23-Jan-25
8	Development of Infrastructure and Teaching at College of Natural Resources, Lobesa, Punakha	Autonomous Agencies	PLC	FA	P1	C1	25-Dec-24	1-Jan-25	31-Jan-25
9	Sarpang Dzong Construction Project, Sarpang	Ministries	PLC	FA	P1	B3	3-Feb-25	11-Feb-25	13-Mar-25
10	Army Welfare Project, Head Office, Gelephu, Sarpang	Autonomous Agencies	CD	CA	P1	A2	13-Feb-25	4-Mar-25	23-Apr-25
11	Army Welfare Project, Distillery, Gelephu, Sarpang	Autonomous Agencies	CD	CA	P2	C1	5-Mar-25	12-Mar-25	11-Apr-25
12	Royal Manas National Park, Gelephu, Department of Forests and Park Services, Ministry of Energy and Natural Resources	Ministries	LC	FA	P1	B3	17-Mar-25	25-Mar-25	24-Apr-25
13	Natural Resources Development Corporation Limited, Gelephu, Sarpang	Corporations	CD	CA	P2	B3	31-Mar-25	8-Apr-25	8-May-25
14	Cluster Finance Services, Gelephu	Ministries	LC	FA	P1	C3	10-Apr-25	11-Apr-25	13-May-25
15	Royal Bhutan Police, Division II, Punakha	Ministries	LC	FA	P1	C1	14-Apr-25	21-Apr-25	21-May-25
16	Divisional Forest Office, Tsirang, Department of Forests and Park Services, Ministry of Energy and Natural Resources	Ministries	LC	FA	P2	B3	24-Apr-25	2-May-25	3-Jun-25
17	Dzongkhag Court, Sarpang	Judiciary	LC	FA	P2	C2	5-May-25	13-May-25	12-Jun-25
18	Drungkhag Court, Gelephu	Judiciary	LC	FA	P2	C2	15-May-25	20-May-25	19-Jun-25
19	Dzongkhag Court, Tsirang	Judiciary	LC	FA	P2	C2	22-May-25	27-May-25	26-Jun-25
20	Technical Training Institute, Khuruthang, Department of Workforce Planning and Skills Development,	Ministries	LC	FA	P2	C1	29-May-25	6-Jun-25	30-Jun-25

	Ministry of Education and Skills Development								
21	Electricity Services Division, Tsirang, Bhutan Power Corporation Limited	Corporations	CD	CA	P2	C1	10-Jun-25	18-Jun-25	30-Jun-25
<b>Performance Audit Division (PAD)</b>									
<b>Team I</b>									
<b>Team Leader: Samdrup Dema, Dy. Chief Audit Officer</b>									
<b>Team Members: Ugyen Tshering, Asst. Audit Officer &amp; Sonam Choden, Asst. Audit Officer</b>									
Sl. No.	Name of the Agency	Agency Type	Account Type	Audit Type	Audit Priority	Audit Category	Audit Start Date	Audit End Date	Report Issue Date
1	WASH Facilities in Schools Under Thimphu Thromde		-	PA	-	-	6-Jan-25	4-Mar-25	14-May-25
<b>Team II</b>									
<b>Team Leader: Namgay Choden, Sr. Audit Officer</b>									
<b>Team Members: Tenzin Wangmo, Asst. Audit Officer &amp; Phub Dem, Asst. Audit Officer</b>									
Sl. No.	Name of the Agency	Agency Type	Account Type	Audit Type	Audit Priority	Audit Category	Audit Start Date	Audit End Date	Report Issue Date
1	Efficiency of Public Service Delivery in Land Services	National Land Commission	-	PA	-	-	6-Jan-25	4-Mar-25	30-Apr-25





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

**HIS MAJESTY KING JIGME KHESAR NAMGYEL  
WANGCHUCK**