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## ROYAL AUDIT AUTHORITY



GOVERNMENT



CITIZEN



**IT Audit Report on the Efficiency and Effectiveness in Public Service Delivery through G2C Platform (focused on governance and management of G2C and systems operation of passport and DoFPS services)**

**(March 2019)**

## **DISCLAIMER NOTE**

The audit was conducted in accordance with the International Standards of Supreme Audit Institutions (ISSAIs). The review was confined to the efficiency and effectiveness in the public service delivery through Government to Citizen (G2C) platform focused on governance and management of G2C and systems operation of passport and DoFPS services. The audit was based on the audit objectives and criteria determined in the audit plan and program prepared by the Royal Audit Authority and the findings are based on the information and documents made available by the Public Services & Grievances Redressal Division (PSGRD), Department of Forest and Park services (DoFPS), Passport Division, Gewog Offices and Community Center (CC) operators.

This is also to certify that the auditors during the audit had neither yielded to pressure, nor dispensed any favor or resorted to any unethical means that would be considered as violation of the Royal Audit Authority's Oath of Good Conduct, Ethics and Secrecy.



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ROYAL AUDIT AUTHORITY

*Bhutan Integrity House*

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



RAA/TAD/ITA/G2C/2018-19/ 782

Date: 26 March 2019

The Secretary  
Cabinet Secretariat  
Royal Government of Bhutan

The Secretary  
Ministry of Agriculture & Forests  
Thimphu

The Secretary  
Ministry of Foreign Affairs  
Thimphu

**Subject: IT Audit Report on Efficiency and Effectiveness in Public Service Delivery through G2C Platform** (focused on governance and management of G2C and system operation of passport and DoFPS services )

Sir,

Enclosed herewith please find the IT Audit Report on Efficiency and Effectiveness in Public Service Delivery through G2C Platform (focused on governance and management of G2C and systems operation of passport and DoFPS services) covering the period from 01 January 2015 to 31 December 2017. The Royal Audit Authority (RAA) conducted the audit under the mandate bestowed by the Constitution of Kingdom of Bhutan and the Audit Act of Bhutan 2018. The audit is conducted as per the International Standards of Supreme Audit Institutions on performance auditing (ISSAI 3000) and IT auditing guidelines (ISSAI 5300). The overall objective of the audit was to assess the efficiency and effectiveness in the public service delivery through G2C platform (focused on governance and management of G2C and systems operation of passport and DoFPS services).

The RAA issued the draft report on the audit on 18 December 2018 to the respective agencies for factual confirmation, comments and feedback. The responses received have been incorporated as well as appended in the report as Appendix I.

This final report has been prepared based on review of the available documents, analysis of data, and discussion with relevant officials of the Public Services & Grievances Redressal Division (PSGRD), Passport Division, Department of Forest & Park Services (DoFPS), Department of Information Technology & Telecom (DITT), Community Centers (CCs) and Gewog Offices. The report contains significant achievements, shortcomings and deficiencies as well as recommendations, which are intended to address the shortcomings and deficiencies thereby enhancing efficiency and effectiveness in delivery of public service through G2C platform.

In line with the directives of the Parliament, the RAA has instituted a system to fix the accountability on the officials responsible to implement recommendations provided in the Performance Audit Reports. Therefore, we would request the respective agencies responsible for implementation of each recommendation to submit duly completed and signed Accountability Statement (attached) to the RAA. **In the event of non-submission of the Accountability Statement, the RAA shall fix the responsibility for implementation of the recommendations on the Head of the Agency.** The RAA will follow up implementation of the recommendations based on the Accountability Statement and failure to comply will result in taking appropriate actions which may include suspending audit clearances to the accountable official(s).

The RAA would therefore appreciate receiving a Management Action Plan Report (sample enclosed) for implementation of audit recommendations with definite timeframe on or before 25 June 2019 along with the signed Accountability Statement.

We take this opportunity to acknowledge the officials of the PSGRD, Passport Division, DoFPS, DITT, Gewog Offices and CCs for rendering necessary support and co-operation during the audit.

Yours sincerely,



**(Tshering Kezang)**  
**Auditor General of Bhutan**

Copy to:

1. Hon'ble Lyonchhen, Royal Government of Bhutan, Thimphu;
2. Hon'ble Gyalpoi Zimpon, Office of Gyalpoi Zimpon, Thimphu;
3. Hon'ble Speaker, National Assembly of Bhutan, Thimphu;
4. Hon'ble Chairperson, National Council of Bhutan, Thimphu;
5. Hon'ble Opposition Leader, National Assembly of Bhutan, Thimphu;
6. Hon'ble Chairperson, Public Accounts Committee, Thimphu (enclosed 5 copies)
7. Director General, Department of Information Technology and Telecom, MoIC, Thimphu;
8. Director, Department of Local Government, MoHCA, Thimphu;
9. Chief Executive Officer, Bhutan Development Bank Limited, Thimphu;
10. The Assistant Auditor General, Policy Planning & Annual Audit Report Division, Thimphu;
11. The Assistant Auditor General, Follow-up & Clearance Division, Thimphu;
12. Office Copy; and
13. Guard file.

*"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*



**SAMPLE MANAGEMENT ACTION PLAN REPORT**

Recom. No	Sub heading	Audit Recommendation in brief	Lead Agency	Action Taken or To be Taken	Estimated Implementation Date	Estimated Completion Date	Responsibility entrusted to:	
							Name & Designation	EID no.
4.1.	A	Develop documentation of G2C online services and ensure regular changes to the system in line with existing best practices.  Management of respective service providing agencies should take ownership of the system and maintain proper documentation of the system	PSGRD and Service providing agencies					
	B	Maintain documents on need assessment and prioritization exercise carried out.	PSGRD					
	C	Ensure proper and complete data migration and maintain documentation	PSGRD and Service providing agencies					
4.2.	A	Collaboration and knowledge sharing between the system developer and officials engaged should be done to ensure continuity of the online systems. The management of the service providing agencies should ensure proper knowledge transfer and proper handing taking when there is change in system focal person.	Service providing Agencies					
	B	Form and ICT focal group to perform job related to online G2C services	PSGRD and DITT					

**IT Audit Report on Efficiency and Effectiveness in Public Service Delivery through G2C platform**

Recom. No	Sub heading	Audit Recommendation in brief	Lead Agency	Action Taken or To be Taken	Estimated Implementation Date	Estimated Completion Date	Responsibility entrusted to:	
							Name & Designation	EID no.
	C	Provide adequate HR development activities and awareness program to enhance the competency of the CC operators. Institute appropriate solution to retain the experienced CC operators.	BDBL and PSGRD					
4.3.	A	Institute appropriate access control mechanism to ensure authorized access to the system. Provide security awareness to the system users.	ICT officials and management of the service providing agencies					
	B	Conduct timely test of the backed up data kept at respective agencies and maintain related documents	Service providing agencies					
	C	Upgrade current java application system (jboss 6.x.).	PSGRD					
4.4.	A	Properly link the system with DCRC system to fetch correct data. Develop policy (internal SOP) clearly segregating roles and responsibilities and to assign accountability.	Passport Division					
	B	Provide access right to front desk officials to reduce duplicate applications and institute authentic collecting process.	Passport Division					
	C	Built system option to provide reasons for rejecting the applications.	PSGRD and Passport Division					
	D	Add feature to the system to detect	Passport					

**IT Audit Report on Efficiency and Effectiveness in Public Service Delivery through G2C platform**

Recom. No	Sub heading	Audit Recommendation in brief	Lead Agency	Action Taken or To be Taken	Estimated Implementation Date	Estimated Completion Date	Responsibility entrusted to:	
							Name & Designation	EID no.
		who have not returned the passport and ensure timely update in the system.	Division					
	E	Revise the passport manual 2006	Passport Division					
	F	Develop Inventory system and stock registry for passport booklets. Institute access control to the store.	Passport Division					
4.5.	A	Review the TAT taken to approve the application	DoFPS					
	B	Develop mechanism to cross verify at the initial phase of application to reduce more rejection and avoid resource waste.	DoFPS & Gewog Administration					
	C	Ensure the compliance of FNCRR 2017 in terms of application from CCs and royalty collection by CC operators.	DoFPS					
	D	Incorporate entire process in the system. Integrate the online system with FIRMS for data sharing and to avoid duplication	DoFPS and PSGRD					
	E	Royalty rate should be inserted correctly in the online system and as per FNCRR.	DoFPS and PSGRD					
4.6.	A	Develop session control for online payment.  Develop SLA between the collaborating agencies to address the online payment issues.	PSGRD & Collaborating agencies					
	B	Addition of online payment facility for	PSGRD and Service					

**IT Audit Report on Efficiency and Effectiveness in Public Service Delivery through G2C platform**

Recom. No	Sub heading	Audit Recommendation in brief	Lead Agency	Action Taken or To be Taken	Estimated Implementation Date	Estimated Completion Date	Responsibility entrusted to:	
							Name & Designation	EID no.
		other applicable services.	providing agencies					
4.7.	A	Ensure adequate facilities at CCS.  Ensure proper internet connectivity across CCS.	DITT and Concerned Stakeholders					
4.8.	A	Develop monitoring and reporting mechanism to address system and service related issues.	PSGRD and Service providing agencies.					
4.8	A	Develop feature to the DoFPS system which will print caution to the permit to restrict the extraction of timber during growing season	PSGRD and DoFPS					
	B	The forest officials should control the timber extraction during growing season as per the permit	DoFPS					



**ACCOUNTABILITY STATEMENT**

Recom. No	Recommendations	Personal Accountability			Supervisory Accountability		
		Name & Designation	EID No.	Signature of consent	Name & Designation	EID No.	Signature of consent
4.1.	Adequate documentation of the system development should be maintained						
4.2.	Competency of the System Administrator and User needs to be enhanced to provide reliable online services						
4.3.	There should be robust System Security and adequate BCP						
4.4.	Passport Division should strengthen the current internal control mechanism to effectively process and issue the passport documents						
4.5.	DoFPS in consultation with PSGRD should enhance the online issuance of rural timber permit system to be more systematic and inclusive of all the process involved to cater the service delivery within the standard turnaround time						
4.6.	The online payment system should be strengthened to make the system more user-friendly and reliable						
4.7.	Facilities in Community Center needs to be enhanced						
4.8.	There should be proper reporting and monitoring mechanism to handle the system related issues without hampering the public service delivery						

**IT Audit Report on Efficiency and Effectiveness in Public Service Delivery through G2C platform**

Recom. No	Recommendations	Personal Accountability			Supervisory Accountability		
		Name & Designation	EID No.	Signature of consent	Name & Designation	EID No.	Signature of consent
4.9	Timber extraction should be controlled by forest officials during growing season						

(s/d)

Secretary

Cabinet Secretariat

**TITLE SHEET**

<b>1. Title of the Report</b>	: Draft IT Audit Report on Efficiency and Effectiveness in Public Service Delivery through G2C platform (focused on governance and management of G2C and systems operation of passport and DoFPS services)
<b>2. AIN</b>	: 15650
<b>3. Audited Entities</b>	: Public Services & Grievances Redressal Division
	: Department of Protocol
	: Department of Forest and Park Services
	: Department of Local Governance
	: Department of Information Technology & Telecom
	: Community Centers
<b>4. Schedule of Audit</b>	: May 05, 2018 to October 12, 2018
<b>5. Audit Team</b>	: Kencho Dorji, EID No.201101068, Audit Officer
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<b>7. Overall Supervisor</b>	: Chimi Dorji, EID No. 9610096, Deputy Auditor General

## ACRONYMS AND ABBREVIATIONS

AIN	Audit Identification Number
AMC	Annual Maintenance Contract
APA	Annual Performance Agreement
BBSC	Bhutan Broadcasting Service Corporations
BCP	Business Continuity Plan
BDBL	Bhutan Development Bank Limited
CC	Community Centers
CFO	Chief Forest Officer
DAHE	Department of Adult and Higher Education
DCRC	Department of Civil Registration and Census
DFO	District Forest Officer
DITT	Department of Information Technology & Telecom
DLG	Department of Local Government
DoFPS	Department of Forest and Park Services
Dz	Dzongkhag
e-GIF	e-Government Interoperability Framework
FI	Financial Institutions
FNCR	Forest and Nature Conservation Rules and Regulation
FOs	Forest Officers
FY	Financial Year
FYP	Five Year Plan
GAO	Gewog Administrative Officer
GDC	Government Data Centre
GNH	Gross National Happiness
G2C	Government to Citizen
HOD	Head of Department
HQ	Head Quarter
ICT	Information and Communication Technology
ISSAI	International Standard of Supreme Audit Institutions

**IT Audit Report on Efficiency and Effectiveness in Public Service Delivery through G2C platform**

KPI	Key Performance Indicator
MoAF	Ministry of Agriculture and Forest
MoFA	Ministry of Foreign Affairs
PM	Prime Minister
PM	Park Manager
PPO	Passport Printing Officer
PSGRD	Public Services & Grievances Redressal Division
RAA	Royal Audit Authority
RGoB	Royal Government of Bhutan
RMA	Royal Monetary Authority
SLA	Service Level Agreement
SOP	Standard Operating Procedure
TAT	Turn Around Time
TOR	Term of Reference
ToT	Training of Trainer
TV	Television
UAT	User Acceptance Testing

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## EXECUTIVE SUMMARY

The Royal Audit Authority (RAA) had conducted the “IT Audit on Efficiency and Effectiveness in the Public Service Delivery through G2C Platform (focused on governance and management of G2C and systems operation of passport and DoFPS services)” as mandated by the Constitution of the Kingdom of Bhutan and Audit Act of Bhutan 2018. The audit was conducted following Performance Audit Guidelines, which is in line with the International Standards of Supreme Audit Institutions (ISSAIs). The overall objective of the audit was to assess the efficiency and effectiveness in Public Service Delivery through G2C platform. In order to achieve the overall objective, the sub-objectives set are:

- i. To assess the governance & management structure of the G2C system
- ii. To evaluate the effectiveness of the service delivery and its accessibility
- iii. To assess the system control & security of passport and DoFPS systems

The objective of the G2C service is to provide fast and easily accessible public services to the citizen. In order to determine the effectiveness of the online public services delivery to the citizen, the IT Audit was conducted for two online services i.e. online issuance of passport under Passport Division, Ministry of Foreign Affairs (MoFA) and online issuance of rural timber permit under Department of Forest & Park Services (DoFPS), Ministry of Agriculture & Forests (MoAF). In addition, the audit team had reviewed the governance and management aspects of the G2C services involving Public Services & Grievances Redressal Division (PSGRD), Department of Local Governance (DLG, Community Centres (CCs), and Department of Information Technology & Telecom (DITT). The audit covered the period from January 1, 2015 to December 31, 2017.

In the process of the audit, the RAA noted positive achievements such as creation of PM’s e-desk for the effective monitoring of the public service delivery, launching of feature called eKaaSel which is used for raising grievances related to online services and its immediate redressal mechanism, launching of mobile apps and online payment system.

Notwithstanding the positive achievements, the RAA also noted certain shortcomings and deficiencies. Some of the pertinent shortcomings and deficiencies are as summarized below:

- i. There is inadequate documentation on the prioritization and system development of the G2C online services with inadequate reporting and monitoring mechanism;
- ii. The knowledge transfer from the system developer to the officials engaged were not properly shared and no adequate trainings were provided to the system users;
- iii. Internal control mechanism over the issuance of online passport is inadequate and the inventory system of passport is weak;
- iv. In the issuance of rural timber permit, there was no past records for the issuance of rural timber permit due to improper data migration;
- v. The system of royalty collection for the issuance of rural timber permit is inadequate, and
- vi. There is deficiencies in the maintenance of back-up data of the Passport and DoFPS System

The shortcomings and deficiencies had occurred mainly due to lack of coordination amongst the agencies involved, weak internal controls and inadequate governance system.

The RAA has provided nine recommendations to strengthen the overall governance system of G2C services and the operations of passport and DoFPS services system as follows:

- i. Adequate documentation of the system development should be maintained;
- ii. Competency of the System Administrator and User needs to be enhanced to provide reliable online services;
- iii. There should be proper reporting and monitoring mechanism to handle the system related issues without hampering the public service delivery;
- iv. Passport Division should strengthen the current internal control mechanism to effectively process and issue the passport documents;
- v. Online issuance of rural timber permit system should be more systematic and inclusive of all the process involved to cater the service delivery within the standard turnaround time;
- vi. There should be robust System Security and adequate Business Continuity Plan (BCP).
- vii. The facilities at the Community Centres need to be enhanced; and
- viii. The online payment system should be strengthened to make the system more user-friendly and reliable  
Timber extraction during growing season should be monitored and controlled by forest officials in field.

The RAA has provided these recommendations with the aim to enhance efficiency and effectiveness in the provision of online public service delivery.

## Chapter 1: About the Audit

### 1.1. Mandate

The Royal Audit Authority conducted the “IT Audit on Efficiency and Effectiveness in Public Service Delivery through G2C platform” as mandated by the Constitution of the Kingdom of Bhutan and Audit Act of Bhutan 2018 as under:

1. *Article 25 (1) of the Constitution of the Kingdom of Bhutan provide that “There shall be a Royal Audit Authority to audit and report on the economy, efficiency, and effectiveness in the use of public resources”;*
2. *Section 68 of the Audit Act of Bhutan 2018, under the ‘Functions and Jurisdiction of the Authority’ states, the Authority shall audit and report on the economy, efficiency and effectiveness in the use of public resources;*
3. *Section 69 of the Audit Act of Bhutan 2018, under the ‘Functions of the Royal Audit Authority’ states, the Authority shall carry out performance, financial, compliance, special audit and any other forms of audit that the Auditor General may consider appropriate; and*
4. *Section 70 of the Audit Act of Bhutan 2018, under the ‘Functions of the Royal Audit Authority’ provides the function to audit performance audit include but not limited to examination and reporting on the economy, efficiency and effectiveness in public operations on selected schemes, themes or topics as may be considered necessary by the Authority.*

### 1.2. Audit Standards

This audit was conducted in accordance with the International Standards of Supreme Audit Institutions on performance auditing (ISSAI 3000) and Guidelines on IT Audit (ISSAI 5300). The RAA followed audit procedures as prescribed under the RAA’s Performance Audit Guidelines to maintain uniformity and consistencies of approaches in auditing.

### 1.3. Audit Objectives

The audit was conducted with an overall audit objective to assess the efficiency and effectiveness in Public Service Delivery through G2C platform. The overall audit objective is bifurcated into following sub-objectives.

- i. To assess the overall governance & management structure of G2C system;
- ii. To evaluate the effectiveness of the service delivery and its accessibility; and
- iii. To assess the system control & security of passport and DoFPS systems.

### 1.4. Audit Scope

The audit team reviewed the efficiency and effectiveness in provision of G2C services by focusing on governance and management of G2C in general and systems operation of passport and DoFPS services in particular. The team visited the PSGRD, Passport Division, MoFA, DoFPS, MoAF, selected CCs, Gewog Offices and Forest Range Offices for verification and evidence gathering. A systems walk through was also conducted for the selected services. The audit period covered from January 1, 2015 to December 31, 2017 for assessing the services of Passport Division and DoFPS whereas for assessing system development documents and general governance of the services, the period covered is from 2010 to 2017.

## 1.5. Limitations

Although there are 143 online services catered through G2C platform, the audit selected only two services –issuance of passport and rural timber permit of MoFA and MoAF respectively due to time and resource limitations. The two services were selected considering nature & coverage of the service, criticality of the service, number of service users and involvement of monetary transaction. Nevertheless, the audit had reviewed the documents related to service prioritization and system development to comment on the overall governance and management of the G2C program.

Further, the audit findings and opinions expressed in this report are limited to the records and information made available to the RAA by the PSGRD, DoFPS, Passport Division, selected CCs, Gewog Offices and Forest Range Offices.

## 1.6. Audit Approach Applied

The audit approach adopted for this audit was the combination of ‘System oriented’ and ‘Result oriented’ audit approaches.

Through System oriented audit approach, the audit was focused mainly on the governance and management aspects and the system control and security aspects. With the use of result oriented audit approach, the audit was focused on the assessment of efficiency and effectiveness in the public service delivery through G2C platform.

## 1.7. Audit Methodology

The audit team adopted following methodologies to gather evidence, analyze data and to derive conclusions.

### ❖ Document Review

- Examined and reviewed Service Level Agreement (SLA) pertaining to online service delivery and contract documents pertaining to operation and management of CCs and checked whether the requirements mentioned in the SLA and contract documents were fulfilled or not;
- Reviewed minutes of meeting (MoM) for the co-ordination meeting held between the service providing agencies and institutions linked to discuss on the system and service delivery and to ascertain whether the decisions taken during the meetings were implemented;
- Reviewed the expenditure details of the contracts, for example, contract for consulting services signed on March 15, 2011 and November 17, 2015 signed between the PSGRD and the Consultants for authenticating the total expenditure incurred and understanding the terms and conditions of the contracts;
- Reviewed need analysis documents to understand how the services were prioritized and deprioritized;
- Reviewed documents related to outsourcing of the G2C system enhancement to the consultant to check whether outsourcing process followed was as per the prescribed rules and regulations (Procurement Rules and Regulations, 2009);
- Reviewed the job responsibilities of the system users to check whether there is internal control system and basis for fixing accountability in terms of wrong doing in the system.

❖ Interviews

- Interviewed relevant officials of the PSGRD pertaining to the overview of the PSGRD vis-à-vis background, project details, prioritization and de-prioritization of the services, awareness activities, monitoring and evaluation etc.; to understand the efficiency and effectiveness of the service delivery and to see if citizen awareness programs had been initiated on the services provided;
- Interviewed service providing agencies with regard to the system user friendliness and user training, frequency of system downtime, difficulties faced while using the system etc.; to check if the services are provided efficiently and effectively through the online system;
- Interviewed officials of the institutions linked with the PSGRD such as Bhutan Development Bank Limited (BDBL), DITT and Department of Local Governance (DLG) on the efficient, reliable and earliest delivery of online services. For instance, CC Operators were enquired about the frequency of system downtime and number of citizens availing services. The DITT officials were enquired about the stability of the internet connectivity, safety and recovery of the data backups and establishing of data recovery site. With regards to Gewog officials, they were enquired on the monitoring of the CC Operators and responsibility of furnishing the equipment, maintenance and repairs of the CCs;
- Interviewed the service users (Citizen) about the online services availed through various access points vis-à-vis Head Quarter (HQ), Dzongkhag (Dz), CCs and Open. They were asked if the services delivered met their expectation and how effective and convenient is the services provided online compared to the services provided manually.

❖ Data analysis

- Obtained the data from the agencies and calculated Turnaround Time (TAT) to find out if the services were delivered within standard TAT;
- Checked the data input, processing and output control of the system to see if the system were secure and adequate controls are in place;
- Online application details were checked to see the numbers of applications rejected and to find out the ground of rejection;
- Reviewed application data and checked whether services were delivered as per the rules and regulations.

❖ System walk through

- Performed system walk through to confirm whether there is adequate input, processing and output control and to understand on the system processing procedures.

❖ Physical Verification

- Physical verification of the Data Centre/backup site to check whether there is adequate physical and environmental security control in place to safeguard the data. Security control like biometric system, CCTV, identification badges (photo identity), security guards and location of the data centre were checked. Further, physical verification at CC was carried out to check the work environment and the facilities provided.



## Chapter 2: Introduction

The Good Governance Plus, 2005 laid the strategy for adoption of technology in service delivery. Progressive developments in e-government over the last two decades cumulated in government streamlining the efforts through the G2C initiative to make public services accessible through technology platforms. G2C (Government-to-Citizen) is a term referred to the relationship between the government to citizen in terms of service delivery through electronic means.

Upon the Government's endorsement of "*Government to Citizen (G2C) Services Track*" of the initiative for 'Accelerating Bhutan's Socio-Economic Development (ABSD)', the G2C Office was established to spearhead the G2C initiatives from June 2010 to July 2013. To simplify and enhance the efficiency and effectiveness of delivery of public services, the Project Office was mandated to study and review easing of public services delivery and reducing turnaround time. As per the Fourth Annual Report on the State of Nation to the Ninth Session of the First Parliament "23 Community Centers with 62 Government to Citizen Services were established as of December 2011." These services included processing security clearance, passports, forestry clearance, sectorial clearances and trade licenses. Later, from July 2013 till November 2014, the G2C initiative was transferred to Department of Information Technology & Telecom (DITT), Ministry of Information and Communication, with closure of the Project Office. The work mainly consisted of review and stabilization of the systems.

In November 2014, vide executive order, G2C Office was established under the Cabinet Secretariat (Prime Minister's Office) to deliver the key indicators for e&m services under efficient delivery of Public Services (11<sup>th</sup> Five Year Plan) and in February 2017 the Public Services & Grievances Redressal Division (PSGRD) was instituted following the internal Organizational Development Exercise (ODE) with the mandate to:

1. Conduct research and assessment on public services;
2. Enhancement, streamlining and automation of public services;
3. Monitoring and evaluation of service delivery;
4. Develop and institute accountability mechanisms for service delivery;
5. Streamline grievance redressal;
6. Create awareness and citizen education on public services; and
7. Professional development.

The objectives of establishing G2C initiatives are as follows:

1. To achieve the aspirations of improving the efficiency of public service delivery by reducing the delivery time of services by more than 70%;
2. To take government services to the door-step of the community through Community Centers (Service dispensing points); and
3. To achieve interoperability between government agencies wherever possible to improve efficiency of the government processes.

The PSGRD is responsible for delivery of online services delegated to the CCs in coordination with the service providing agencies and the DITT for provision of network connectivity to access G2C services. The BDBL is responsible for operation and

management and the DLG to monitor whether community centers and operators are providing G2C services efficiently and effectively.

Currently, there are 175 eServices and 20 mServices (**Annexure-I**) offered by around 16 Departments and Agencies.

<b>Table 1: Lists of Online Services</b>							
Sl.No	Name	Access Point					Total
		Open/Home/ Any access point	Dz/Region	HQ/ Agency	HQ/Agency &Dz/Region	HQ/Agency, DZ/Region & CC	
1	G2C eServices	127	1	29	6	7	170
2	Common eServices	1					5
	Total						<b>175</b>
Sl.No	Name	Types of Service				Total	
		Transactional		Informational			
1	m-Services	6		10		16	
2	m-Services (Back-Office System)					4	
	Total					<b>20</b>	
	<b>Grand Total</b>					<b>195</b>	

The G2C portal is a single access point for all the services provided by various Ministries, Departments and other sectors of RGoB and serves as common platform for all the dispensing points vis-a-vis Head Quarters, Dzongkhags (District), and CCs. To further improve the online services, the PSGRD in collaboration with the Royal Monetary Authority and DITT had come up with online payment system. With the initiation of online payment system, the applicants can make online payment through the system without having to visit banks and offices.

## Chapter 3: Findings

The chapter on audit findings is divided into two parts: Part I highlights the positive achievements and Part II discusses the shortcomings and deficiencies in providing online services through G2C platform.

### Part I: Initiatives and Positive Developments

The RAA observed significant initiatives and good practices undertaken by the PSGRD, Passport Division and DoFPS in enhancing the online service delivery. The notable initiatives and good practices are summarized below:

- The PSGRD had created the PM's e-Desk on the recommendation of the Prime Minister to track the efficiency of the services delivered through G2C portal.
- The PSGRD had also launched features called eKaaSel which is used for raising grievances related to online services by the service users.
- To simplify and enhance the access to online delivery of public services, the PSGRD had launched mobile apps in February 2017. As of November 2018, there are 20 mobile apps for G2C services.
- For ease of availing services, the PSGRD had initiated online payment for some services in May 2017 in collaboration with Royal Monetary Authority and DITT.
- The ICT officials of Passport Section have created a feature on Ministry of Foreign Affairs' webpage called "**Help Desk**" which offers the users a platform to lodge complaints related to the online passport issuance services.

### PART II: Deficiencies and Shortcomings

The RAA's review and analysis of the available documents and information on the selected online services delivery under the G2C initiative and related visits to the PSGRD,CCs, Range Offices and Gewog Offices for the period 2015-2017 revealed certain deficiencies and shortcomings which require further improvements.

#### 3.2.1. Inadequate documentation on prioritization of online services

There are many Government to Citizen (G2C) Services to be delivered and it may not be possible to develop systems for all the services at one go. Therefore, it is utmost important to prioritize system developments based on the actual needs and benefits to the citizens at large. As such conducting studies to prioritize the services to be delivered online over a period of time is an inevitable step of the project.

Upon review of the project documents, it was found that there were no adequate documentations on prioritization of the online services. The provision of G2C services online

was first done based on the recommendation of the Mc-Kinsey's project "Accelerating Bhutan's Socio-Economic Development (ABSD)" with an establishment order from the Cabinet Secretariat. As per the Cabinet order, there were lists of 200 G2C services to be delivered online. Out of total list of 200 services, the then G2C Office developed 160 systems to render online services. However, no adequate document was made available for review to ascertain how the selections and prioritization of the services were carried out for both the initially selected services and 160 services delivered online. As such whether proper need assessment and prioritization had been carried out or not is questionable.

The PSGRD attributed inadequacy of these documents to the frequent changes and transfer of project officials and lack of proper handing and taking process.

The review of systems developed to deliver 160 online services also revealed that only 143 services were functioning, 17 services are non-functional as on date of audit (October 11, 2018). Further, out of 143 functioning services, some of the services were not operationalized and has remained idle till date. For instance, in the DoFPS, out of the five services developed to be delivered online, only one service is operational. Rest of the services like issuance of permit for firewood, flag poles and fencing poles, issuance of permit for bamboo, leaf mold, top soil, and surface collection of sand, stones and boulders, removal of forest produce from private registered land were not used since its inception in 2013.

Investing huge amount on the development of the online systems and leaving them unused shows that the concerned authority had not prioritized the services properly, thereby costing the government huge amount without delivering the intended benefits. On an average, 36 services (**Annexure-II**) kept non-operationalized cost tantamount to Nu. 2.8 million as worked out by the PSGRD, which could otherwise be invested on services which are needed urgently by the citizens. In addition, there are several services which are in use but all the features developed not being fully used.

***The PSGRD responded that the ABSD track assigned to the then G2C Project office (2010-2013) identified around 200 potential services across the different agencies. The selection and prioritization of the services were carried out as follows:***

- 1. The simplification process (figure in Appendix) with the concern agencies resulted in identifying and prioritizing the services***
- 2. Compact sign-offs and***
- 3. Periodic and regular progress updates were made to the committee of secretaries (Board of Directors) and also to the Lhengye Zhungtshog, where required.***

***The PSGRD also responded that the G2C office was directed to prioritize the core and non-core services for enhancement and further development which was carried out and based on which the enhancement phase was undertaken.***

Without adequate documents furnished to the audit team, the RAA still opines that no proper prioritization conducted could be the main cause for the issues noted. Further, the simplification process is done on the already selected services but how the services were selected is not clear.

***PSGRD responded that the lump-sum contracts for initial system development included not only the development of the services but the major development of the front-end interfaces, back-end database(s), common systems, the Citizen Portal, User Trainings, and the two-year support and maintenance period on completion of the development activity. Also, the technical complexity and effort requirement were/are not uniform for all systems in the***

*different phases. Different phases of contract award had varying scope of work and deliverables (Appendix), requiring different scales of efforts and resources. Thus, calculating cost per system would not conclude into an accurate costing.*

*Following the advice from RAA to provide an approximate costing, PSGRD after seeking advice from stakeholders worked out a more accurate costing (however, it is submitted that the calculation may not be specifically accurate given the technical complexity of the services (which differ from one service to another));*

<i>Total lump sum cost for phase I</i>	<i>Nu. 21,950,000.00</i>
<i>No. of service applications (Phase-I)</i>	<i>90</i>
<i>Approx. Costing for front- end application development</i>	<i>7,024,000.00 (32% of the total cost)</i>
<i>Un-operationalized eServices</i>	<i>36</i>
<i>Approximate cost of Development per service</i>	<i>78,044.44 (7,024,000.00/90)</i>
<i>Approximate cost for 36 un-operationalized eServices</i>	<i>2,809,600.00 (78,044.44*36)</i>

### 3.2.2. Non-enforcement of the contract agreement clauses

The contract for the initial development of the eServices (2011-12) was drawn between the G2C Project Office and the consortium of M/s Peljorkhang Private Limited, Bhutan and Price Water Coopers Pvt. Ltd, India, the works were accomplished in two phases: *Phase I and Phase II*. The Lump-sum Contract Price for *Phase I* and *Phase II* were Nu.21,950,000.00 (including the price variation of Nu.3, 600,000) and Nu. 21,100,000 respectively

The enhancement contract was drawn between the then G2C Office and consortium of M/s NGN Technologies Pvt. Limited and M/s Sparkles Technologies in November 2015 at a contract price of Nu. 11,948,000.00.

As per the contract agreement, the system developers were responsible to maintain and provide the following services:

- i. System security
- ii. Maintenance of confidentiality
- iii. User training
- iv. Knowledge transfer from system developer to the ICT officials of service providing agencies.
- v. System testing
- vi. Data validation
- vii. Change management clauses.

Upon review of system testing and knowledge transfer practice and its documentations, it was noted that, out of the seven services to be delivered by the system developers, User training, knowledge transfer from system developer to the ICT officials of service providing agencies and system testing were found not delivered. System users and ICT focal persons of the agencies shared dissatisfaction on the training duration and the content of the training provided. The system users shared that they did not receive adequate training and user manuals from the system developers.

Besides, it was also noted that the ICT focal persons from the service providing agencies were not engaged during the system development and enhancement period as required. The user training was provided to them only after the completion of the system development. Trainings provided to the ICT officials were mainly focused on user training and they did not include program coding. Moreover, no written documents on system development was provided to system users. As such, the users do not have capacity to resolve the program coding issue pertaining to changes needed to be made to the system. The service providing agencies are totally dependent on the system developers for issues involving program coding.

The PSGRD had also not shared contract documents with the service providing agencies, as a result, the service providing agencies were unaware of relevant contract clauses. The reason for lack of information sharing and coordination was mainly because of lack of system ownership by top management as the top management perceives system management as the responsibilities of ICT officials in the agency.

The inadequacies in knowledge transfer to ICT focal persons, in-depth system testing and training to the users may lead the service providing agencies to be dependent on the system developers even for minor changes to be made to the system. This will further hamper smooth service delivery due to prolonged down time as a result of system disruption.

*The PSGRD responded that the frequent change request that evolve during the development and roll-out phase contributed to inadequate documents. However, a mechanism is proposed between the vendor and the agency's ICT Division/Focal person(s) to ensure knowledge transfer along with proper documentation of the additional changes (if any).*

*The PSGRD also responded that the training and knowledge transfer activities are arranged to enable the roll-out of the services. The duration and the content of the training may not have met the expectation but the contractual arrangement accommodates continuous knowledge transfer opportunities.*

*The PSGRD further responded that the involvement of ICT focal at the coding level is not realistic given the technical complexity of the systems. However, the continuous knowledge transfer is provided for the focal person to ensure day to day management and technical backstopping of the systems.*

The non-involvement of ICT focal at the coding level citing the technical complexity of the system and their absence during the system development phase is in contradictory to the contract agreement. Consequently, the ICT focal were provided trainings only at the user level which is not sufficient for them to address the system issues and to make changes in the later stage.

### **3.2.3. Improper documentations on the system development**

Documentation of the process of system development is utmost essential for any system to ensure continuity and immediate response during system disruptions. It can be used as reference providing detailed information about the system if any changes need to be made in future. System development life cycle involves planning, systems analysis and requirements, systems design, development, integration and testing, implementation, operations and maintenance. Each stage requires separate workings and such workings have to be noted and maintained for future reference as follows:



- i. Documents for initial system development
- ii. System enhancement stage
- iii. System testing, and
- iv. Changes made to the system

While documents related to system enhancement like software requirement specification, high level design and low level diagram and user manual were found documented both in soft as well as in hard copy at the PSGRD. There is no complete documents for some stages, and no documents were maintained for some stages of system development as well as for system enhancement.

The main cause of inadequacy in documentation was due to improper handling and taking of the documents during the change in officials and due to lack of proper documentation practice at the PSGRD.

As a result of lack of proper documentation, the system handling officials often have to consult the PSGRD officials and system developers for any system related issue. Having to consult the PSGRD officials and system developers frequently to solve system related issues results in cost overrun and system downtime. Continued dependency on the system developer and frequent exposure of data may result in information security issues as well.

*The PSGRD responded that the User Acceptance Testing (UAT) stage signify the acceptance of the system after due testing and technical assessments. The end users are required to test the systems to ensure the fulfilments of the SRS.*

*As a part of the roll out strategy, the handing-taking of the system(s) is done between PSGRD and respective agencies to strengthen the ownership. User manuals and a copy of the source code are provided as a part of the arrangement.*

The documents on the User Acceptance Testing were not found available at service providing agencies to verify whether the UAT were conducted completely.

With respect to handing-taking of the system(s), RAA would like to stress that there is no handing-taking documents with the service providing agencies. The system related documents such as user manuals, source code, and contract documents were not handed over to the service providing agencies. In absence of those documents, the service providing agencies lacked knowledge of the system and they have to depend on the officials of the PSGRD and the system developers for any issues regarding the system.

#### **3.2.4. Lack of proper monitoring and reporting mechanism to address system and service related issues**

To address the system issues on time and increase the efficiency of the system, periodic monitoring and reporting mechanism to report system statuses/progresses is necessary to be put in place. For this, clearly defined reporting system and format to support timely review is utmost necessary.

Upon review of the reporting and monitoring practice, the RAA observed that there is neither periodic monitoring or reporting mechanism nor reporting framework instituted to report system status/progress.

Nevertheless, a web-application called **jTrac**, developed for solving system related issues amongst the system users and ICT officials was established. But it was not used as intended;

rather the issues were resolved through mails, chat and phone calls. This was due to inconveniences related to **jTrac** as it involves lengthy process to resolve the issues.

In absence of system monitoring and reporting mechanism, neither the PSGRD nor the service providing agencies was aware on the need of conducting regular monitoring and reporting of the system issues. Moreover, the top management of the service providing agencies were never consulted or involved on the system issues. In the current practice, issues arising in the system are resolved by the ICT officials of the PSGRD and the service providing agencies in collaboration with the system developers without any formal written protocol. Such practice may not sustain in future with change of officials in different offices and may also hamper efficient service delivery to a great extent.

***The PSGRD responded that they have now implemented the jTrack facility from November 2018 and is in full use for raising, reporting and redressing system related issues.***

The RAA acknowledge the initiative taken by the PSGRD in making use of jTrack facility to help system users raise and report issues. However, the RAA insist PSGRD in collaboration with the service providing agencies to come up with periodic monitoring and reporting mechanism to report on overall functioning of the system and service delivery. The jTrack can be considered one of the tool for reporting and redressing system related issues, but the periodic monitoring and reporting mechanism can study and fix holistic issues not only related to system but also in providing efficient services.

### **3.2.5. Deficiencies noted in the online application system of passport issuance**

Online services involve sharing of data amongst different agencies as the services are interrelated and systems of different services are harmonized and linked to provide necessary information. Therefore, adequate internal control system in the service providing agencies is must to enhance service delivery and information security.

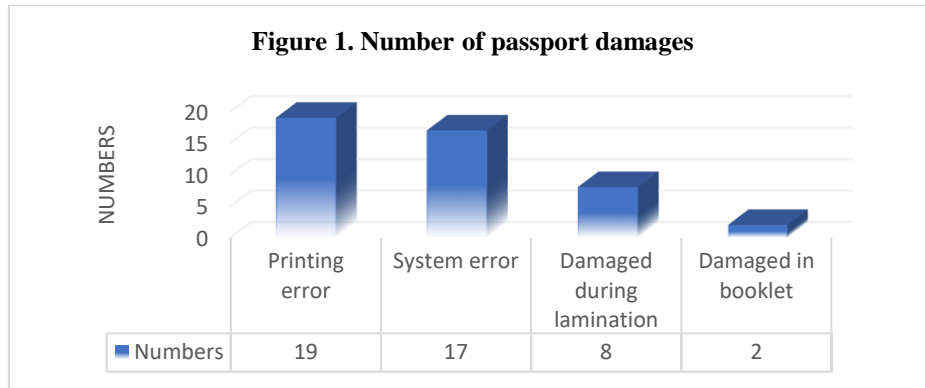
The Ministry of Foreign Affairs (MoFA) issues four types of passport and two travel documents (Travel Document and Emergency Travel Document). With the commencement of the online G2C services on August 17, 2017, processing of three types of passport i.e. Ordinary Passport, Official Passport and Diplomatic Passport are made online. To process for Emergency Passport, applicants must come in person to the Passport Division. A total of 3,265 ordinary passport and official passport applications were processed online for the period January 1, 2015 to May 17, 2017.

On review of the passports processed online, following deficiencies were noted.

#### **3.2.5.1. High number of damaged Passports**

In order to fetch correct and reliable data, various systems in different agencies linked and integrated should be secured and updated. In addition, the concerned officials handling the systems have to perform their work with due diligence by verifying the input data properly before approving and printing the passports to reduce wastages on account of flawed printout.

On review of the list of passports damaged for the period January 1, 2018 to August 30, 2018, a total of 46 passports were found wasted due to reasons such as printing error, damages during lamination of passport booklet, system fetching wrong census data, non-appearance of digital photo, etc. as presented in **Figure 1:**



As depicted in **Figure 1**, the maximum numbers of passports were damaged due to printing error caused as a result of negligence of the dealing officials. The printing errors mainly consisted of the written words appearing darker than required and made bold, lines appearing on the photo, etc. The passports were also wasted as a result of non-validation of data at source by related agencies resulting into fetching of wrong data like male instead of female.

Some of the pictorial evidences of damaged passports are shown below:



Passports were damaged due to improper data validation at source and also due to the negligence of the officials involved in issuing passports. If same practice continues without appropriate correction, it may lead to wastage of more passports. For instance, over the period of eight months, i.e. from January 1, 2018 to August 31, 2018, 46 passports were damaged. Moreover, it also leads to generation of duplicate information in system report because there is no option in the passport system where data entered for the damaged passport can be deleted. As a result repeated data entries for reissuance of passports for the same person leads to generation of duplicate information in system report thereby generating incorrect system report.

***The Passport Division responded that the issuance of passport requires fulfilment of three key prerequisite "checkers" data validation from DCRC citizen details, (approval) security clearance & payment, thus minimizing the error rate (as compared to the pre-systemized system).***

As the Passport booklets were wasted as a result of improper verification before printing, the Passport Division should institute systematic process to diligently verify and confirm the correctness of data fetched before printing the passport.

### 3.2.5.2.No system access provided to the front desk official

One can apply for passport either online through G2C system or manually by visiting the Passport Division with required documents. For the online application, there are adequate control mechanisms to prevent the applicant from creating a duplicate application as there is provision in the system to reject the second or consecutive applications based on the citizenship identity card number (CID). While for the manual application process, the applicants submit the application documents to the front desk officials at the Passport Division and at times some applicants, who have already applied online and encountered some problems, apply manually. In such cases, the front desk officials are not able to find out whether the applicants have already applied online or not as they are not provided with system access right to verify it. This has resulted in extra work for the front desk officials as well as to the passport issuing officers because whether the applicant has already applied or not is known only after input of all data and at the time of document upload in the system.

### 3.2.5.3.No defined procedure for cross-verification of passport collectors

Passport being an important document, there is high risk of being misused. A secured system is necessary to ensure that the passports are being issued only to the rightful individuals.

The RAA observed that there is no defined procedure to validate the passport collectors and it was noted that the passports were issued to any individual upon producing the acknowledgement receipts. Although, at times, the passport collectors were asked to record their CID number and phone number on collection of passports, nevertheless, officials at the Passport Division do not crosscheck if the details provided are correct or not. Lack of validation of the passport collectors' details might lead to issuance of passports to wrong individuals and loss of passports.

### 3.2.5.4.Non-updation of receipt and issuance of Passport in the system

As per the Terms of Reference (ToR) of the Contract for Consulting Services (G2C system Enhancement), system requirement of Department of Protocol: "*Tracking Diplomatic and Official Passports*" is a feature to be included. This feature will help Passport Officers to easily check whether the diplomatic and official passports are returned on the expected time and it has not been misused for personal travel without the knowledge of the Passport Division.

While reviewing the system generated reports, it was found that numbers of passport both diplomatic and official were shown as not returned. Upon further verification, it was found that the passport which were reflected as not returned in the system were physically available.

Not updating the information in the system on timely basis shows lack of proper control and monitoring practice in the Division. It also shows non-usage of a necessary system's feature and finally creates difficulty and delay in the re-issuance of passport as the dealing officials have to physically check if the passport is available even though the report shows as not returned. Further, the information/reports in system are rendered useless or unreliable.

***The Passport Division responded that the tracking features of official/diplomatic passport is in use. The Passport Division in consultation with concern agencies are exploring possibilities to strengthen the protocol for release and collection process.***

The RAA acknowledge the presence of tracking features of official/diplomatic passport built in the system. However, the findings is on the lapses in use of the available feature. As the Passport Division is already exploring the possibilities to strengthen the protocol for release and collection of passport, the RAA feels that this issue will be addressed.

### 3.2.5.5.Huge number of passport applications received manually

The online application of passports was initiated to cater G2C services at minimum turnaround time and to have access to services from nearest access point without having to visit the relevant office in person. With the initiation of the online system for the passport section, citizens who aspire to apply for passport need not have to travel to Passport Division; rather they can apply online from anywhere. With the introduction of online passport application facilities, the number of manual application is expected to decrease gradually.

Upon review of the passport applied both online and manually for the period from May 17, 2018 to August 13, 2018, it revealed that more number of passports were applied manually than online, which indicates that not many people are using the online services. Since the inception of online system i.e. from May 17, 2018 to August 17, 2018, a total of 19,813 passports were processed and issued. Out of the total of 19,813 passport applications received and processed, 16,547 passports were processed manually and only 3,266 passports were processed online.

The RAA distributed online survey to assess knowledge of the civil servants on the online passport application system and received 944 responds. From total respondents, 612 have responded to have availed the service manually and 332 have responded to have availed the service online.

On analysis of the survey response, it showed there lack awareness on the availability of online passport application system amongst the civil servants. Further, poor internet connectivity and online payment problem were seen as the reasons for processing passports manually. It was also observed that applicants were not provided with reasons while rejecting the online application and the applicants had to make call to the concern officials to get clarification on the reason for rejecting their applications. All these deficiencies indicate that the objectives of the online system to deliver timely and easily accessible services was undermined.

***The Passport Division responded that the access points (walk-in & online) is encouraged to provide choice and convenience to the citizens regardless of whether the application is done through “online system”.***

Though it is true that the citizens are provided with options to apply for passport either online or manually, the reason for people opting for the manual access point is not because of their choice and convenience but it is due to system instability and reliability issues and non-awareness of the online application system amongst the applicants.

### 3.2.5.6. The passport manual needs to be revised

A passport manual is supposed to provide guidance for application and processing of passports and it should contain applicable clauses.



Upon review of the existing passport manual, it was found that the current passport manual was last revised in 2006. It was noted that some of the clauses contained in the manual were not in consistent with the applicable regulations or procedures. For instance, passport manual 2006 sets the validity of passport at five years whereas in the current scenario it is revised to 10 years vide the Cabinet Secretariat circular No. C-3/103/95 dated June 21, 2011. Similarly, as per the Passport Manual 2006, any ordinary passport and travel document holder should pay Nu.100 each day if he/she fails to surrender the documents after expiry, while there is no such requirement today.

Nevertheless, the requirement of the Head of the Department to approve the issuance of the passports as per Passport Manual 2006 as well as existing regulations was neither found adhered nor incorporated in the information system. Moreover, the system lacked input validation of several important data such as auto reflection of issue date, automatic calculation of expiry date, etc.

Though the Passport Division had drafted a revised passport manual aligning to applicable regulations, it was not submitted for endorsement. Since the revised manual is yet to be endorsed by the concerned authority, the division is compelled to use the old manual.

If they continue to use the current manual without updating the clauses which are not applicable, confusion may arise among the manual users and also may lead to non-compliance to applicable regulations.

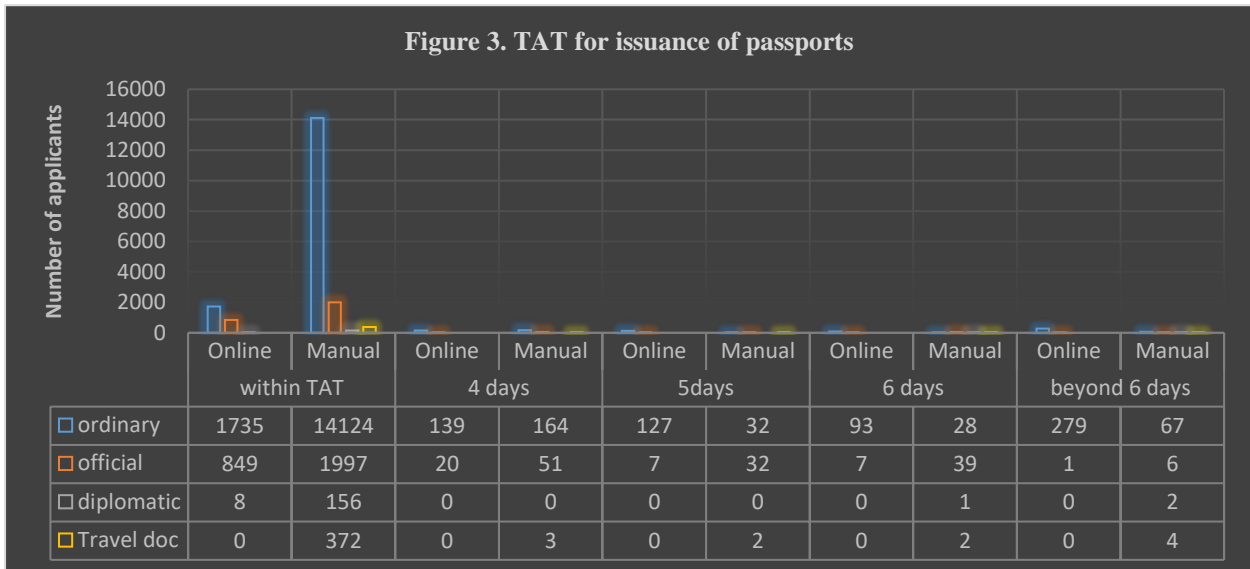
### 3.2.5.7. More time taken to process passport applied online than submitted manually

As per the Passport Manual 2006, the passport or travel document shall be issued within three working days from the application date provided all the required information and documentation are submitted.

Currently, passport applications can be processed online as well as manually. The RAA had obtained the passport application data for the period 2015-2017 to assess if the application were processed within the standard Turn Around Time (TAT). The detail of passports processed online as well as manually for the period 2015 to 2017 is shown in **Table 2:**

Passport type	Processed online	Processed manually
Ordinary	2,373	14,415
Official	884	2,125
Diplomatic	8	159
Travel Document	0	383
<b>Total</b>	<b>3,265</b>	<b>17,082</b>

Although maximum numbers of the services were delivered within the TAT i.e. within three days from application date, there were cases of applications being processed within hours and cases which took more than six days. Further, when comparing the TAT between the two modes of application, it was noted that the online application took more time for approval than manual application as highlighted in **Figure 3**. The detail information on the TAT is extracted from the system and a copy of same has been maintained as audit working paper with the RAA.



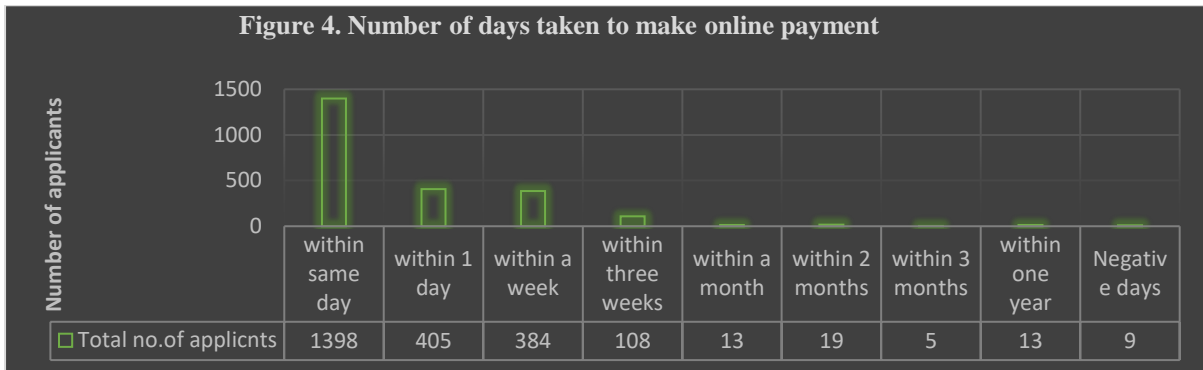
As depicted in **Figure 3**, passports application when processed manually took lesser time than when processed online. 79.39% of applications processed online aggregating to 2,592 passports were processed within the allowed TAT while 97.47% of the application processed manually aggregating to 16,649 passports were processed within the allowed TAT. Further, analyzing the data, it was noted that 8.5% of applications processed online aggregating to 280 passports and 0.46% of applications processed manually aggregating to 79 passports have taken more than 6 days for issuance of passports. It was also noted that the ordinary passports took more time for processing than official/diplomatic passports irrespective of the modes of application. 280 passports applied online which took more than 6 days to process consisted of only 1 official passport and 279 ordinary passports.

The reasons stated for delay were incomplete documents, incorrect information from the applicants and online payment issues. With the online application system taking more time than the standard TAT or applications manually processed, the very objective of initiation of online system to reduce TAT was found not effective.

### 3.2.5.8. Prolonged time in making online payment

The online payment system should be prompt and robust to deliver services efficiently and effectively.

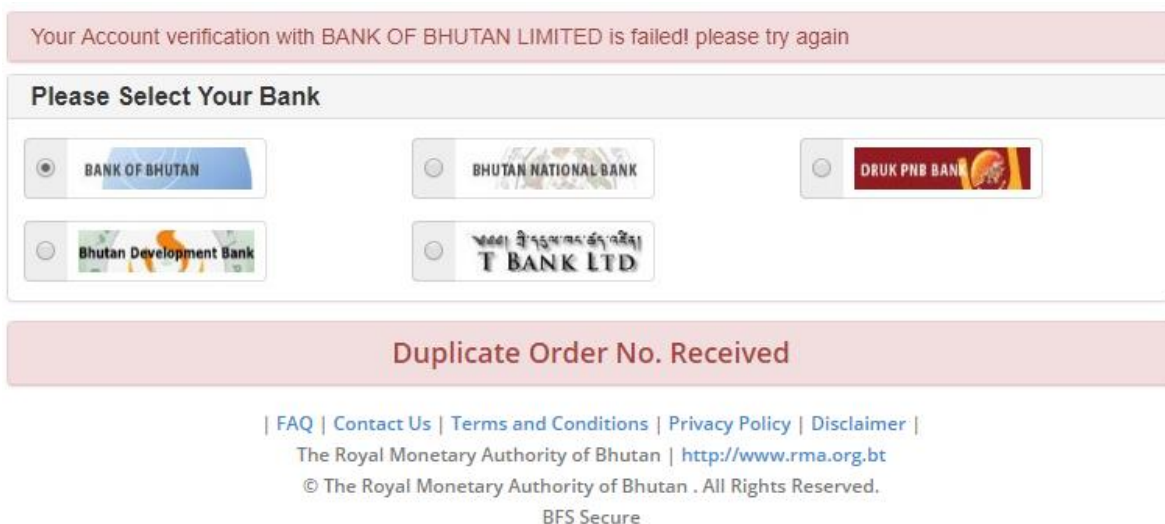
A total of 2,354 applicants have made their payment through online payment system since the inception of online payment for passport application. Upon review of online payment information, it was noted that, the time taken for making online payment varied from one day to a year as shown in **Figure 4**. The detail information on time taken for online payment is extracted from the system and a copy of same has been maintained as audit working paper with the RAA.



As transpired from **Figure 4**, out of 2,354 applicants, 1,398 applicants were able to make online payment within the same day, 405 applicants made the payment within next day and 384 applicants had taken a week to make their payment. Similarly, there were 108 applicants who have taken three weeks and 13 applicants who took a year to make the online payment.

Further, there are instances where the system generated negative days report (payment date before application date) on online payment. This had happened due to manual intervention to update the dates in the online payment aggregator on later date due to improper system synchronization. Since the information does not get updated immediately when sent from another system, the dealing officials from PSGRD focal for online payment has to enter the payment date in the system. This also occurs when the applicants choose to make payment manually though the application was processed online. For which, the dealing officials for online payment from PSGRD has to update payment details in payment aggregator. This intervention in the system had resulted in changing the status of payment and thereby showing payment date before application date in the system.

The improper synchronization of system leading to online payment issue is depicted in **Figure 5**:



**FIGURE 5. SYSTEM SHOWING DUPLICATE ORDER RECEIVED WHILE MAKING ONLINE PAYMENT**

As shown in **Figure 5**, when the applicants experience run time problem while making payment, the system shows message “*Duplicate Order No. Received*” unless the applicants



make call to the Passport Division and ask for the officials to refresh the system, the applicant cannot move further.

There is no system control to monitor timely payment or a deadline to make payment, thus the applicants make online payment at their convenience. However, when the applicants do not make the payment soon after receiving the SMS which indicate them to make payment, the system reports the payment as delayed.

With improper system integration and frequent human intervention, data integrity may get compromised and it may create room for manipulation in the system. This may also result in generating wrong information by the system.

### **3.2.5.9.No Service Level Agreement amongst agencies providing e-payment services**

The online payment system regarding passport application has been integrated with financial institutions through payment aggregator installed with the Bhutan Intermediate Payment Switch at the Royal Monetary Authority. Since there are several agencies involved in the function of online payment system, a comprehensive Service Level Agreement (SLA) drawn between the different agencies involved is important for making the online payment system more effective and also to hold responsible agencies accountable during the service disruption.

Upon review, it was found that there is no SLA drawn amongst the agencies involved to handle the online payment issues during system disruptions. Due to lack of SLA, the job responsibilities of different agencies were not clear and as a result, issues were found resolved informally through phone calls. For instance, when there are online payment issues for passport, the applicant has to make phone call to the Passport Division and then officials in Passport Division resolve the issues by involving Division's ICT officials and officials from the PSGRD.

In the absence of SLA indicating clear job responsibilities, the applicants having to make phone calls to the parent agencies in order to resolve the problem not only causes inconvenience to the applicant as well as the dealing officials but also delays the service delivery.

### **3.2.6. Discrepancies in the inventory management of passport documents**

The passport booklet is very important travel document due to which government has taken initiative of procuring passport booklets from German based company which include lengthy procedures. The rationale of procuring booklet from recognized company is to curtail counterfeit issues and to have wider acceptance of Bhutanese passports internationally. So it is imperative for the official in-charge to maintain proper inventory of passport booklet where the stock of passport booklet printed, issued and returned has to be properly recorded. The passport booklet also has to be kept in safe custody to avoid damage and lost.

Upon review of the store keeping process at Passport Division, RAA noted that there is no systematic process of store keeping. The stock register is not maintained as per the format provided in the Finance and Accounting Manual, 2016 resulting to improper records of stocks. For instance, total number of booklets (with serial number) procured was not

recorded, while issuing the booklets, it was not issued as per the serial number which has resulted in not knowing the exact balance of booklets in the store. There was also no proper records maintained for the booklets which were used and for the booklets which were damaged.

Further, the passport printing officials get passport booklet from the store without having to produce requisition note which has to be approved by the concern head. In absence of proper inventory management system, there is a high chance of passport booklets being misplaced and damaged. The accountability cannot be fixed in case if the booklets were found missing or damaged.

While verifying the storeroom of the passport booklet, it was found that the passport booklets were not properly stored and were mixed with the other files. The pictorial diagram of the store room was as shown below:

FIGURE 6. STORE ROOM OF PASSPORT BOOKLETS AND MANUAL STOCK REGISTER FOR ISSUANCE OF PASSPORT



*The Passport Division responded that MoFA ICT will assist in making an excel format register to maintain the stock keeping of the passport documents along with book register.*

The RAA while taking note of the prompt initiative taken by the Division, also feels that the excel format inventory is not advisable .,instead the RAA suggest on incorporating an inventory feature in the already existing passport system so as to have reliable and secure stock keeping practice. The Division also should initiate a system of application and approval of passport booklet requisition between store keeper and passport printing officials through DCOP which was not found practiced during the time of audit.

### 3.2.7. Online application system for issuance of rural timber permit

One of the online service delivery systems developed under the G2C project was for issuance of rural timber permit under Department of Forest & Park Services (DoFPS). The system development was started in 2011 and was launched in 2012. A total of five different forest services are ready to be delivered online however, only one service, i.e. issuance of rural timber for new construction and renovation is being provided online.

A total of 7,935 applicants had applied rural timber permit online from various Community Centers and Forest Territorial Division Offices during the period 2015 to 2017. Out of which, 6,140 applications were approved and 1,795 applications rejected.

The RAA reviewed the online issuance of rural timber permit system and its related processes and the following lapses were noted:

### 3.2.7.1. Services not delivered within TAT and large numbers of applications rejected

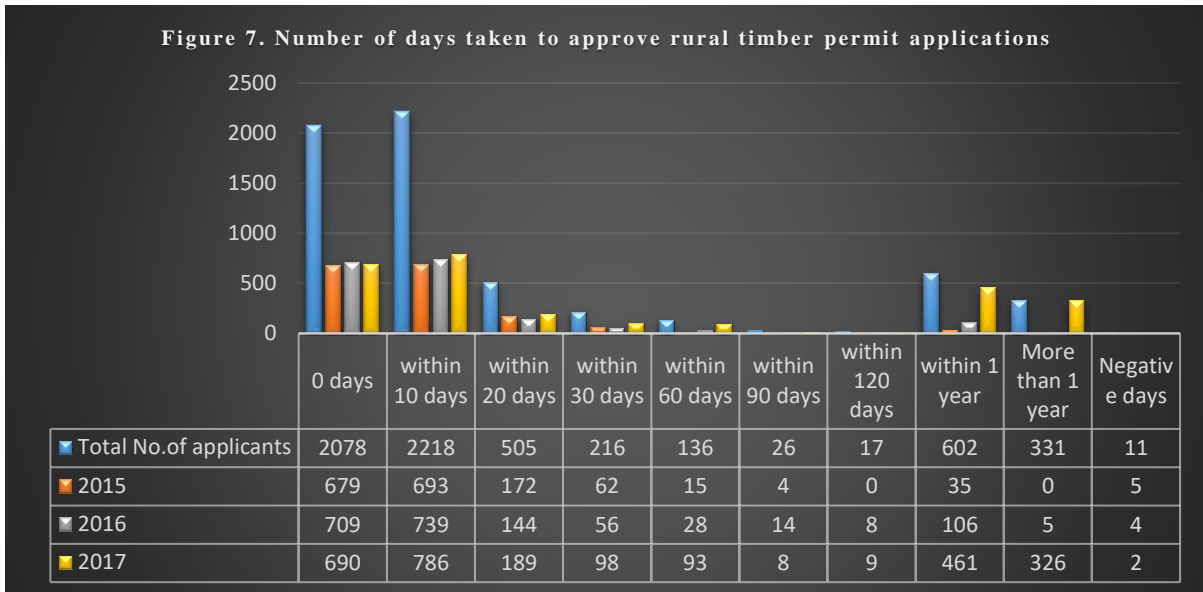
As per the Forest & Nature Conservation Rules & Regulations, once the applicants submit applications to the Gup for rural timber permits along with other relevant documents, the issuance of rural timber permit and marking of trees should be completed within 30 days as shown in **Table 3**.

Sl. No	Activity	TAT (in days)
1	TAT within which construction site verification should be completed by GAO, GFO and Tshogpa	10
2	TAT within which the CFO/Park Manager should verify and approve the application	10
3	TAT within which marking of trees should be completed by range Office after issuance of approval by CFO/PM	10

Although the TAT has been bifurcated into three pertinent activities for issuance of rural timber permit, there were no proper records maintained to verify if the Gewog Office to had carried out site inspection and endorsement of applications within TAT of 10 days. Similarly, there were no proper records maintained to verify if marking of timber were conducted within the TAT of 10 days from the date of approval from the CFO/Park Manager.

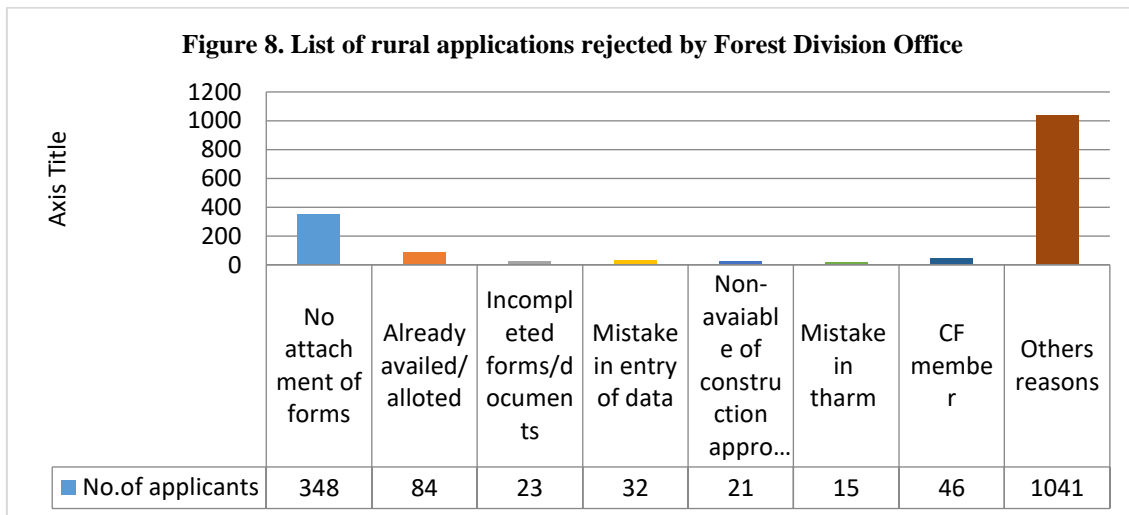
The non-maintenance of proper records for the issuance of rural timber permit had resulted mainly due to non-inclusion of complete process in the system. The system for the issuance of rural timber permit had included the whole process as one activity that is application to approval and did not capture other aspects such as time taken by Gup for approval, time taken by the site inspectors to inspect and time taken by the Forest Beat Officers to actually mark the tree.

On review of the online data for issuance of rural timber permit for the period 2015 to 2017, the time taken for the Chief Forestry Officer/ Park Manager to verify and approve the permit ranged from a day to more than a year as shown in **Figure 7**. The detail information on time taken for approving rural timber permit is extracted from the system and a copy of same has been maintained as audit working paper with the RAA.



As presented in **Figure 7**, a total of 2,078 applications were verified and approved within the same day of application, 2,218 applications were approved within 10 days, 602 applications have taken one year for the approval and 331 applications have taken more than a year to obtain the approval against the standard TAT of 10 days. The delays are mainly due to incomplete application and documents. Further, there were 11 applications being approved prior to the application being processed from the Community Centers/Divisions.

On further verification of the online application data, it was noticed that huge numbers of applications were being rejected by the Forest Division Office as shown in **Figure 8**. The detailed information on applications rejected is extracted from the system and a copy of same has been maintained as audit working paper with the RAA.



As shown in **Figure 8**, a total of 1,610 applications were rejected at the Forest Division Office for the period 2015 to 2017. Out of 1,610 applications, 348 applications were rejected due to non-attachment of complete set of documents, 84 applications were rejected on the ground that they have already availed the timber permit in past and 15 applications were rejected due to mismatch in Thram Number.

The data on rejection of the applications showed the main cause of rejection as incompleteness in the submission of the required documents. Since the Gewog Administration is responsible for verification of completeness of the documents, this indicates that the Gewog Administration had not verified the completeness of the application properly. The improper verification of the applications and forms by the dealing officials concerned during the time of application had led to delay in approving the application and applications being rejected. As a result, the applicants are not able to obtain the timber permits at the time of actual need resulting in additional time and cost to the citizens for repeatedly following-up on their timber permit. This defeats the very objective of G2C to improve efficiency of public service delivery by reducing the delivery time of services by more than 70%.

*The DoFPS responded that the reason for longer TAT was due to implementation of FNCRR 2017. Since the realignment of the G2C system with the revised rule could not be implemented in the onset of the allotment season and the field divisions could not approve the application until further instruction. Further the revised rule has different timeframe for application, permit issuance and extraction of timber as compared to the earlier system.*

*The DoFPS have also responded that the issuance of rural timber permit is identified as core public service for re-engineering, where the end to end integration and systematization of the service will be explored in 12 FYP.*

The RAA acknowledge the difference in time frame for application, permit issuance and extraction of rural timber between the old and revised rule. However, the TAT calculated was not for whole process. As mentioned in the findings, the whole process of timber permit issuance should be completed within 30 days (as per FNCRR 2017) which is divided into three sections with 10 days each. Since whole process of timber permit issuance is not captured in the system completely, the RAA could not calculate the TAT for whole process. The TAT calculated was for the time taken after application being made from CCs till the approval of the permit by the CFO/PM. As shown in **Figure 7**, the time taken for permission approval after the application from CCs exceeded TAT (0 to more than a year) which actually should be within 10 days. The data analysed for the TAT pertains to 2015, 2016 and 2017, as such the revised rule aligning with the system cannot be the reason for longer TAT.

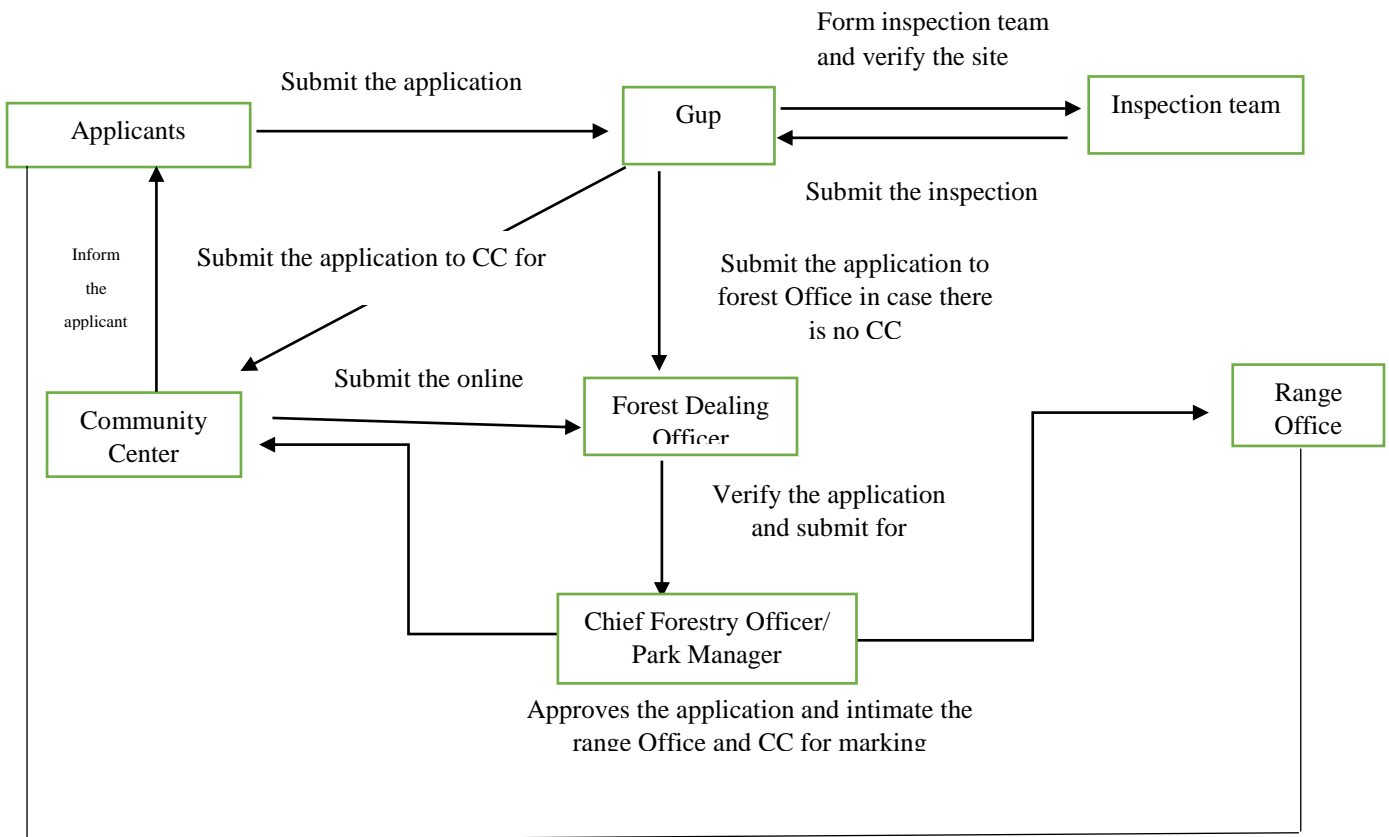
Further, the DoFPS system was never enhanced since its inception and no changes were made to the system even after the rules were revised and implemented.

### **3.2.7.2. Non-applying of application and collection of royalty from Community Centers**

The basic idea of setting-up Community Centers (CC) at each Gewog was to provide any type of public services at the grassroots level and to deliver the services within the short span of time.

Even for the issuance of rural timber permit, the citizens can submit their application form to the Community Centers without having to travel to forest Offices. The CC operators will then submit the application online to the CFO for approval. In Gewog where there is no CC, the Gup will compile the application and forward to the CFO for approval. The flowchart on the application processing for rural timber is illustrated in **Figure 9**.

Figure 9. Process flow for online application of rural timber permit



Applicants and range Office fixed the marking date

On review of the applications processed for the issuance of rural timber permit, it was noted that applications were not only applied from the CCs but had been also applied from Forest Division Offices. In Bongo Gewog, the applications were compiled from the Gewog by the Gewog Forest Official and submitted to Forest Division to apply online. In Gewogs of Khatoe and Khamed under Gasa Dzongkhag, the application of rural timber permit through online from the CC s started in 2018 only, although the online system was launched in 2012. Till 2017, the applications were being applied from Forest Division Offices.

On enquiry with the CC operators, it was informed that people prefer to apply from the Forest Division offices because applications processed from the Forest Division Offices are approved faster compared to the applications applied from CCs. The reason stated was that the Forest Division offices possess the right to apply as well as the right to approve the application. The Forest Division Offices hold the right to apply for the permit because in the past, where there was no CC located within the jurisdiction of the Forest Division Office, the application applying rights was given to the concern dealing Officer at Forest Division Office. Though there are CCs throughout the Country now, the application rights are still provided to the Forest Division Offices.

***The DoFPS responded that the reason for rural timber permit application made from forest division rather than to route through CCs as required by rule was due to three reasons. i) no community center in some place, ii) community centers not equipped enough and iii) poor internet connectivity in some CCs.***



The RAA acknowledge that the application right given to the Forest officials in the past were due to non-availability of community centers in some places. However, even after the establishment of CCs across the country, the application right still lie with the Forest Division officials which actually should be disabled.

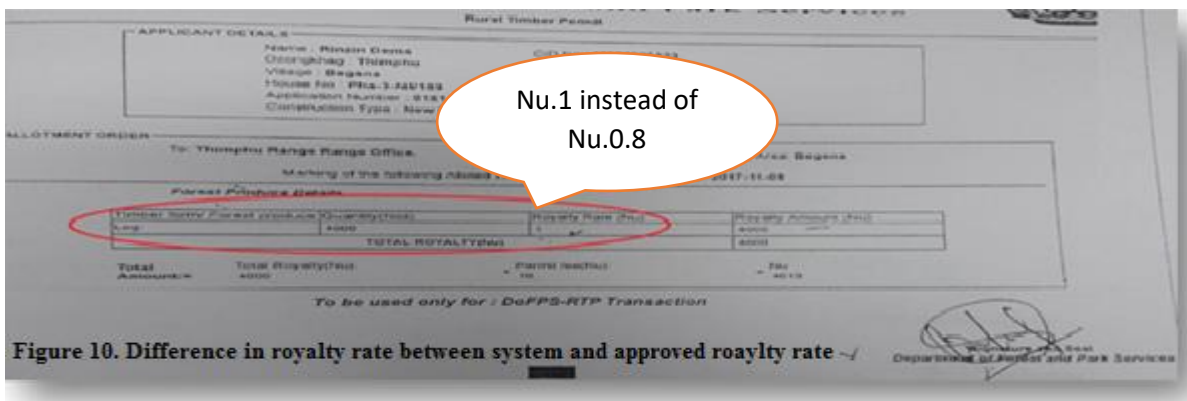
The application of rural timber permit from Forest Division Offices is not in compliance with the FNCRR. This has led to inconsistency in availing the services as people of some Gewogs are mandated to avail the services from CCs while others are allowed to apply from Forest Division Office. Further, the response on the forwarding of application to Forest Division Office from Bongo Gewogs a result of unavailability of internet connection is not justifiable because other online services which require internet were being provided from the CC.

**3.2.8. Discrepancies in the Royalty collection**

The online system must be developed in line with service requirement specifications (SRS) and with reference to the relevant rules & regulations, manuals governing the delivery of online services. The royalty rate for the rural timber as per the royalty for forest produce 2006 is shown in **Table 4**.

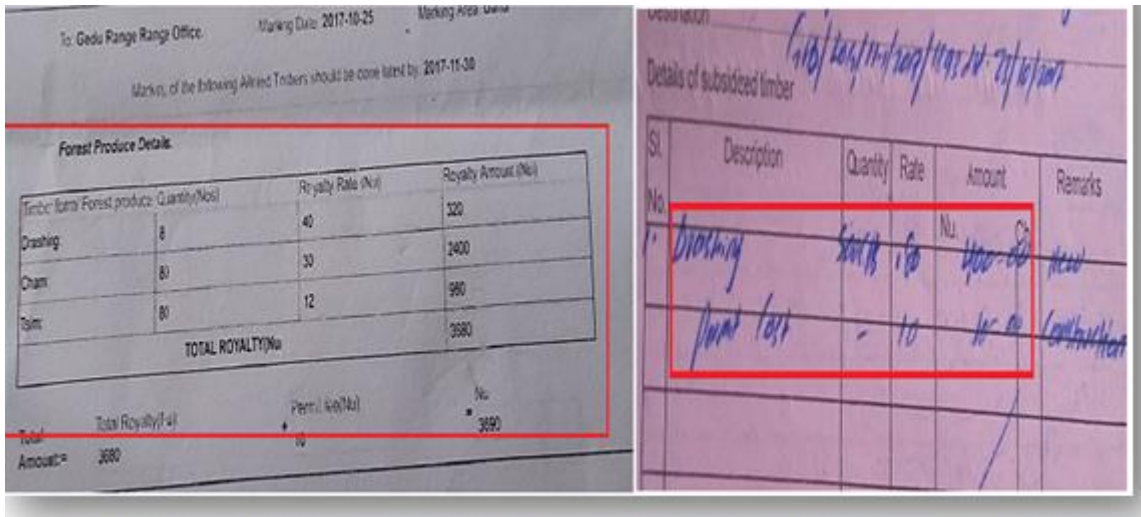
Option	Type of timber	Quantity permitted	Royalty
A	Swan timber form	2500 cft	Nu.1 per cft
B	Log	4000 cft	Nu.0.8 per cft
C	On standing tree basis		
I	Trees (Girth 4'1" & above) for Drashing form	8 or 10 Nos	Nu.40 per tree
ii	Trees (Girth 4'1" & above) for shingles	5 Nos	Nu.40 per tree
iii	Cham sized trees (Girth 3' to 3'11")	40 Nos	Nu.30 per tree
Iv	Tsim (Girth 1' to 2')	80 Nos	Nu.12 per tsim
V	Dangchung (Girth below 1')	100 Nos	Nu.4 per Dangchung

On review of the royalty rate for rural timber, not in compliance to the approved royalty rate, the rate in the system was Nu.1 per cft instead of Nu.0.8 per cft for log form of timber as depicted in **Figure 10**.



**Figure 10. Difference in royalty rate between system and approved royalty rate**

The wrong configuration of the rate had occurred due to improper consultation between the system developers and officials from DoFPS during the system developing stage. On further verification of the royalty collection documents at the forest range Office, it was found that the actual royalty collected was Nu. 0.80 as prescribed in the rule and not as per the system calculation as shown in **Figure 11**. This has resulted in generation of wrong report from the system and also additional work to the officials.



**Figure 11. Mismatch royalty amount collected and timber qty b/w allotment order and timber permit**

Once the applicant had mentioned in the application form the total quantity of timbers required, the royalty amount is to be collected as per the system allotment order issued. However in the current scenario the royalty amount were not collected as per the system generated allotment order, rather collected as per the request of the applicants based on the actual timber they want to harvest. Further, as highlighted in **Figure 11**, there was mismatch between the quantities of timber allotted and quantities of timber recorded in the systems. Further, timbers were allotted in tree form while royalty was collected on cft basis. The collection of royalty in the system is based on standing form while the royalty needs to be collected on cft basis thereby creating problem in calculation of royalty collection.

Further, as per the FNCRR 2017, once the CFO approves the application, it is forwarded to range Office and CC. Then the applicant shall collect the permit from the CC after paying royalty and permit fee. In places where there was no CC, the applicant shall collect the permit from the Range Office upon payment of royalty and permit fee. The logic behind the payment of royalty and permit fee at CC is to reduce inconvenience to the applicants by not having to visit the range Office which is sometimes located far from their Gewog and residence.

During the field visit by the RAA team to the CC, it was observed that the royalty and permit fees were collected by forester at the Forest Range Office instead of collecting it by the CC operators.

The responsibility of revenue collection and deposit being entrusted to Forester is in total contravention to the financial rule and their actual duty. Moreover, since they do not possess the knowledge of revenue accounting system, revenue records may not be maintained as per the required rules and regulations.

***The DoFPS responded that although the FNCRR 2017 mandates the community centers to collect royalty as mentioned in the report, the community center is governed by temporary non-governmental staff. They are not assigned with the revenue receipts and cannot deal with government finance according to financial norms.***



The basis to levy royalty for timber is from the Royalty for forest produce 2006 and it has set the royalty as explained in the audit finding. *DoFPS responded that an individual is entitled to 4000 and 700 cft of timber in log form for new construction and renovation respectively as per FNCRR 2017. While the Department allots timber to the people as per their entitlements and demand, it is the prerogative of the applicant during the permit issuance to avail any quantity allotted as per their financial circumstances.*

*The mismatch in the quantity allotted and royalty generated is happening during the marking time when the applicants request for less quantity than the actual approval. More over the permit has two years of validity time within which they can avail the remaining balance as and when they want. Further, in the event of delay of the realignment of the G2C system with the revised FNCRR 2017, the Division allotted timber in number roughly equivalent to 4000 cft. However, the collection of royalty was made in cft.*

As per the Royalty for Forest Produce 2006, the royalty rate is Nu. 0.8 per cft for log form timber and Nu. 1 per cft for swan timber. In the system the royalty rate is incorporated as Nu. 1.00 irrespective of the timber type. This resulted in showing excess collection in the system report compared to the actual royalty collected (manually).

### 3.2.9. Lack of adequate infrastructure and awareness program to the CC operators

CC play a very important role in the implementation of the online system as they are the access points used by the citizen from different places. To deliver the public services efficiently, Community Centers should be well equipped with competent operators.

During the physical visit to some of the selected CCs as detailed in **Annexure III**, CC Offices were found worn-out and due for maintenance as shown in **Figure 12**:



Figure 12. Damaged ceiling and electric wire at Useu and Samar CC

Further, the RAA have conducted a survey and collected information from the CC Operators across the country. The survey questionnaires were distributed to 200 CCs as detailed in **Annexure IV**. The information collected showed that around 59 CCs do not have sufficient equipment like furniture and computer and in 16 CCs the available equipment were reported old and damaged.

It was also observed that, there is no clear cut directions/guidelines in the roles and responsibilities of the institutions with regard to the maintenance, monitoring and management of the CCs. There is no clear direction on who is responsible for renovation and maintenance of the CCs among the different agencies involved. It is unclear the responsibility lies with the Bhutan Development Bank Limited being the operational agency for CC or Gewog Administration as CCs are located at Gewog office premise.

With respect to the competency of the CC operators, it was noted that they were given refresher course on the system at the time of recruitment but they were not made aware of the rules and regulations which were revised/amended. Out of 135 CC operators who have responded to the survey, 15 CC operators have joined in the year 2017 & 2018 and they were not given any training/awareness program on the online services. In addition, it was noted that the current internet connection to the CCs were weak and they reported frequent internet disruptions.

In absence of adequate equipment and competent CC operators, the services may not be delivered on time as desired. This will result in not achieving the objective of establishing the CCs across the country for the benefit of the citizens. The very purpose of setting-up of the CC at the grass-root level will be defeated if the CCs are kept idle and not benefiting the citizens.

Further, the RAA noted that due to inadequate facilities, training opportunities and low remunerations, the CC operators do not stay in the job for long. This has not only affected the smooth delivery of service, but also bears huge cost on the implementing agencies as they have to recruit and train new CC operators frequently. However, in order to save cost as noted above, some of the new recruits were not given any training on system as well as rules and regulation related to the services. This in turn has resulted in difficulties in delivering the services to the citizen leading to inefficient services and unreliable service delivery. This was found to be one of the reasons for citizen preferring to avail service manually rather than online. The frequency of CC operators being recruited for the period 2011-2018 is shown in

**Figure 13:**



As shown in **Figure 13**, the RAA noted frequent turnover of CC operators. For the last eight years from 2011 to 2018, 132 CC operators were recruited which shows that the experienced and trained operators left jobs for better opportunities.

*The PSGRD have responded that there is a working model between the collaborating*

*stakeholders of the Community Centers, a nodal facilitating agency perhaps is a much needed establishment. Towards this, the stakeholders have agreed to work on a Position Paper and submit to the Government for further directives. Reinforcement of equipment, infrastructure and capacity enhancement is constrained by the limited availability of resources. BDBL, the responsible agency for Operation and Management of the CCs has submitted a subsidy proposal (2018-2022) to Ministry of Finance for further submission to the Cabinet.*

The contract agreement ‘The Contract to manage and operate Community Centers in Bhutan’ (11 June 2014) was signed between the RGoB (represented by DITT and DLG) and Bhutan Postal Corporation Limited regarding the roles and responsibilities on functioning of the Community Centers, which expired on 28 December 2016. There is no new contract agreement/guideline in place as of now to direct agencies on functioning of Community Centers.

*The BDBL and the PSGRD have Responded that in absence of a refresher course since 2015, the new recruits are given at least two-week refresher course that includes modules on book-keeping, Gewog banking services, G2C Online services (with resource persons from the respective agencies), technical backstopping, and communication skills, amongst other modules.*

The content and duration of training and refresher course provided were inadequate because the trainings were mostly given in terms of book keeping, banking, MIS system and some overview of the G2C services only. In order for the CC operators to be competent and be able to cater the services efficiently, they should be trained and familiarize on the G2C system and the rules and regulations of the service providing agencies.

### **3.2.10. Deficiencies in the Data Migration**

When a new system is developed to process the manual work, the manual records must completely be migrated to the system to make reference to the past record. Similar procedure must also be followed if there is change in system. Proper procedure for the data migration has to be outlined and the migration work need to be carried out by the competent official and with approval from the competent authority. The data migrated needs to be complete, accurate and reliable and related documents should be maintained for future reference.

On review of the data migration process and its documentation process in Passport and DoFPS systems, the following lapses were noted.

#### **3.2.10.1. No documentation on data**

Until 2006, there was no computerized system for passport application; passports were processed manually. The IT Officials under Ministry of Foreign Affairs have developed a passport system in 2006, and simultaneously the passports were also made machine-readable. From 2011, with the support of PSGRD, the new online system of processing passport was initiated and developed taking into consideration the features that already existed in the earlier system.

The RAA verified the data migration from the old passport system to the new online passport system. On enquiry, the dealing officials concerned of the passport division involved in data migration process explained that the system migration has been done as required. However, there are no related documents made available to authenticate that system migration has been conducted completely. Further, IT steering committee was not formed to monitor on the functionality of the system and its documentation.

Therefore, in absence of complete data migration documents, the success of the data migration from old to new system cannot be determined, and lost and incomplete cannot be ruled out.

***Passport Division have responded that the available data from 2006 has been migrated to the online system, which is the basis for validation on issuance of the passport.***

The RAA acknowledge the migration of data from old system to new system by the Passport Division. However, there is no documents related to the data migration which is very important. The migration documents should include the migration proposal, approval by the competent authority, list of the migration team with their qualification, migration process, and finally the approval from the head of agency.

### **3.2.10.2. Non-execution of data migration**

As per the FNCRR 2017, an applicant should meet the following criteria to be eligible for Subsidized Rural Timber:

As per section 292, “*Subsidized timber for construction of a rural house shall be allotted, only if the applicant is the Head of Gung in whose name the land on which construction will take place is duly registered*” and section 312 and 313, the issuance of Rural Timber Permit for new construction and repair/ renovation/ extension of rural houses are eligible every after 25 and 12 years. Thus, it is inevitable that the manual records of subsidized rural timber be migrated into the system for eligibility verification purpose while issuing rural timber permit.

Until 2012 i.e., before the inception of the online system, the rural timber permit records were maintained manually. The manual records which need to be migrated into the new online system were not migrated despite the PSGRD’s correspondence with the DoFPS.

In the manual records, the eligibility requirement recorded are the name, citizenship identity card number and Thram number of the applicant which is not in consistent with the current eligibility requirement of the household number and CID number of the head of household. The data migration was not done due to mismatch between the information available and the information required now in the system. It was also due to incomplete records maintained across the Forest Division and Gewog Offices. For instance, two Gewogs under Thimphu Dzongkhag (Chang and Kawang) have maintained the records of rural timber permit since 2002, whereas some Gewogs under Chukha (Bongo, Darla, Bjapcho and Chapcha), Haa (Bji, Katso, Esu and Samar) and Gasa (Khatoe and Khamed) have maintained the records only from 2011.

With no past records migrated in the system, the verifying officials have no basis to crosscheck if an applicant is eligible for rural timber. Without proper control mechanism in place, the applicants who are not eligible for availing the timber may not be traced and will result into double issue.

The lack of data migration will also cause hassle to the citizen who come to avail the service. If there is past record to crosscheck, the eligibility of applicants availing rural timber can be known at first instance. If the applicant is not eligible, the application can get rejected without having to proceed further. Since there is no mechanism to check if the applicants are eligible for rural timber, the applications get rejected only at verifying stage after incurring cost and time for following various processes till that stage. Further, it is also a tedious task for the dealing officials at the Forest Division as they have to physically refer the old records which will create room for overlooking the records resulting into unfair allotment of rural timber.

*DoFPS responded that they have submitted data for the last 12 years (1998-2011) for uploading in the system during the time of system establishment and stabilization of the system (2011). The data are uploaded mainly to check and monitor the past allotment. However, in the past the allotments were based on old CID no and Thram no, not the current CID, because of which it is difficult to trace applicant through the system and defeats the purpose of uploading all the old data into the system. Therefore, given its implacability, the shortage of staffs in the field offices besides the time and cost implications, complete data migration of the data for last 25 years into the system could not be done. However, the applications are validated manually for all the past allotment done in the last 25 years through the registers maintained with the divisions.*

RAA accept the challenges of mismatch between the available data and system requirements as per new rule as explained. Since the past allotment was done based on CID number and Thram number and the new rule requires the allotment to be done through household number, the past record cannot be migrated to the new system.

### **3.2.11. Inadequate data backups and its testing practice as part of Business continuity plan**

Business continuity plan (BCP) is a strategy that recognises threats and risks facing the business and ensures protection of assets to enable the functioning of the business in the event of disaster. The business continuity plan involves defining potential risk, plan to mitigate those risks, testing those procedures to ensure that they work and periodically review the process to make sure that it is up-to-date. Data backup is one important part of BCP and the adequate data backups and periodic testing of backup data is considered imperative.

Upon review, the online system data are stored at the Government Data Center (GDC) which is managed and monitored by the DITT, Ministry of Information and Communication. Further, the service providing agencies also have data backed up in their respective Offices.

Notwithstanding the good practices, some offices are yet to have their data backup plan. For instance, the DoFPS, has no data backup stored either at GDC or at DITT and also no data backup kept at their office and the system is still administered by the PSGRD.

Upon further review, it was found that the back-up data stored at DITT and respective agencies were not tested to check its functionality and also there is no plan for routine data testing to be carried out. Without conducting the regular test, there is high risk that backup data may fail or be corrupted and the information cannot be retrieved when needed. Without routine testing of data backup, the problem may not be detected at right time if any, and this will lead to corruption of whole information.



*The Passport Division and the DoFPS responded that their services are hosted at the Government Data Center and periodic backup of the data is carried out (for both the services). Government Data Center (GDC) Standard Operating Procedures and policy documents are in place. All the government agencies hosting their applications/systems are mandated to strictly adhere to the GDC policy and guidelines in order to ensure data security and smooth transition to GDC environment.*

Though the periodic data backups were kept at GDC and at the respective agencies, the RAA would like to restate that data backup kept at respective agencies was never tested for its functionality. Further, the DoFPS have no data backup kept at their offices apart from the data backup kept at the GDC. It is important to test the functionality of data backups in order to ensure that the stored data are useable at all times.

### **3.2.12. Out-dated Java application system**

System software needs regular updates as it includes critical patches which help to fix security holes and protect the system security. In addition, the patches also include new or enhanced features for better compatibility with different devices and applications. They can also improve the stability of the software, and remove out-dated features.

The Oracle Corporation, who is developer of java application (Jboss 6.x) , no longer provides free long-term support, which means all new security updates, patches and fixes will not be available through public updates. It has reached to end of Public Updates since 13 April 2013. However G2C Systems are still using Jboss 6.x. which need to be updated with new version of java application.

With the use of out-dated Jboss 6.x version, there will be a risk of system security vulnerabilities being exposed and exploited for malicious intent. This will further make the system non-functional and lead to incurring huge expenses as a result of repairing and replacing the system. This will also hamper the smooth service delivery as a result of system disruption and breakdown.

*The PSGRD and DITT have responded that aligned to the data hub initiative, the up-gradation of the application framework is being explored, however the assignment will be cost intensive, alongside the technical requirements and efforts foreseen thereof.*

### **3.2.13. Inadequate access control mechanism**

Access control protects the data confidentiality, integrity, and availability of assets (data files and application programs) from any unauthorized modification, disclosure, loss or damage of data. Having vigorous access controls mechanism would mean that the users are given access right based on their roles and responsibilities.

On review of the access control mechanism of the Passport and DoFPS online system, the following lapses were noted.

#### **3.2.13.1. Lack of proper user account management**

User account must be unique and kept confidential. Further, users should not share their user password in order to keep their account from any unauthorized access and modification of the system data and to fix the accountability when there is wrong doing in the system.

On review of the current practice at the DoFPS, it was observed that there was no user administration right given at the Department level rather it still lies with the PSGRD. The

officials of DoFPS have to avail their user right from PSGRD though the system is used by DoFPS since 2012. Further, the user account of the verifying Officer is shared with administrative assistant at Thimphu Territorial Forest Division resulting in both officials using the same user account and password. Such negligence and mismanagement will result in difficulty of fixing accountability if there are malicious changes made to the data advertently.

In case of passport system, ICT officials of MoFA are given access right of Passport Printing Officer instead of user administration rights based on the nature of their job.

Without having proper user account management, the current practice of access control right is not found to be healthy. If the same practice continues without timely correction, it may result in unfavourable circumstances such as granting access to unauthorized users, misusing the authority, compromising the confidentiality and integrity of data maintained in the system. Further, it may also result in not being able to fix accountability if there are malicious activities performed in the system.

*PSGRD responded several changes in dealing officials (both technical and focal points) resulted in PSGRD administering the DoFPS system, truly in the spirit of keeping the service functional given the impact it has on the rural citizens. Now, with identification of the focal points, the administrative rights are duly handed over and taken care of.*

*DoFPS responded that the system administrative rights have been handed over to the focal officer, ICTD, MoAF. Further, given the shortage of technical staff, the administrative assistant was appointed as the dealing officer for Thimphu Forest Division, which has been recently handed over to a technical forest staff. At the time of the Audit team's field visit, the forest staff was newly appointed with no training on the online system; hence, the administrative assistant still had the full authority/access of the system.*

*Passport Division responded that the printing right assigned to the ICT focal points is by virtue of their roles as the super-administrators to test the system; however, the segregation of roles clearly state that ICT personnel cannot function as passport officer and will not carry out the printing of the passports.*

The Users account management is very important tools to ensure proper input control. The users should not share their user accounts and password in order to keep their account from any unauthorized access and modification of the system data. The proper user account management will ensure control to fix the accountability when there is wrong doing in the system.

The ICT focal as a system administrator can only have system admin right and cannot have the right of service providing officials.

### **3.2.13.2. No access rights provided to key personnel in the passport processing system**

Segregation of duties is one of the important elements of internal control that must be instituted in the system to have concept of maker and checker. Section 7.6 of Passport manual 2006, states that *“The application for issuance of passport or travel document must bear the approval of the Chief of Protocol”*.

In the current scenario, when the passport applicant submits the application to the front desk officials, they forward it to the uploading section after verification of details in application. The official at uploading section crosscheck the application details with the data fetched from the system of Department of Civil Registration and Censes and proceed with printing of passports. When the printing is done, the printed passport is send to front desk for lamination and dispatch work. There is no involvement of the head of the Passport Division in the process as required and the reason stated is that the head does not have access to the system. Further, there is no segregation of job even at uploading and printing section, the job is processed by single official lacking the concept of maker and checker.

Lack of proper segregation of job and non-involvement of head in the whole process of passport issuance may pose risk of misuse of authority. One of the reasons for frequent damages (46 passports within 8 months) of the passport booklets was also due to one person handling the whole process of passport issuance as a result of lack of segregation of job. Since the whole process of passport printing involve single official and there is no one to verify at any stage, the mistakes were detected only after printing the passport.

**3.2.13.3 Lack of proper access control mechanism leading to functioning of system during off-season**

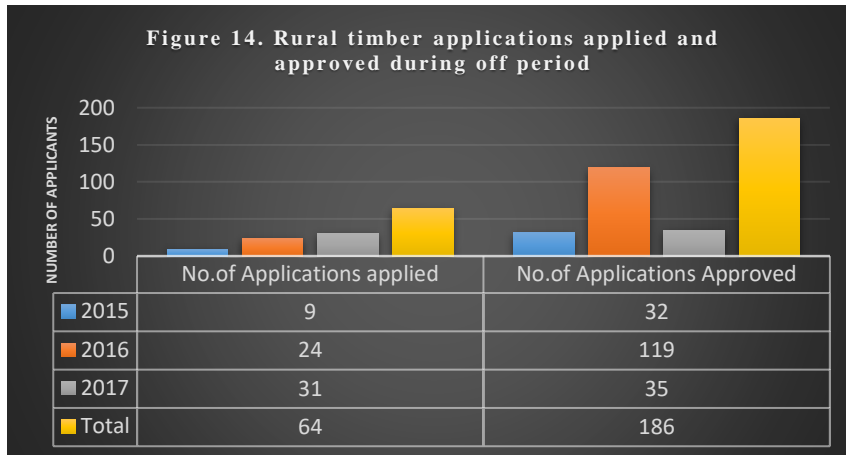
As per the Executive order No.SEC/MoAF/5/126 dated September 15, 2010, Rural Timber Permits shall be processed only from October to March to protect the environment because April to September is considered as growing season of trees and shall be kept undisturbed.

To further streamline the activities, the MoAF had specifically captured the timeline for allotment and extraction of rural subsidized timber in FNCRR 2017, as scheduled in Table below:

<b>Table 5. Time frame for availing rural timber permit</b>			
<b>Sl. No</b>	<b>Activity</b>	<b>Time Frame</b>	<b>Responsible agency</b>
1	Submission of application and verification of construction sites	August to September	Gewog administration
2	Permit issuance, marking and felling	October to December	CC/Division and Park/applicant
3	Extraction and transportation to construction site/sawmill	January to March	Applicants
4	Monitoring and reporting	April to May	Division/Park
5	Submission of construction/renovation completion report to CFO	Within two years after construction approval.	Gewog administration and applicant

On verification, it was noted that the applications were applied and accepted throughout the year for the 2015 to 2017. Unlike the FNCRR 2017, as per FNCR 2006, applications shall be accepted and approved during the months of October to March and April to September is declared as off-season. However, As per the system records of 2015 to 2017, out of 6,140 rural timber permit applications received and approved, a total of 64 and 186 applications have been approved in 2015 and 2017 respectively during the off-season as shown in **Figure 14** and detailed in **Annexure V A & B**.





In absence of proper access control mechanism instituted in the system to prohibit the officials from accessing the system during the off-season, it had resulted into issuing of rural timber permits during the off-season aggregating to 744,000 cft (Max 4000 cft per applicants x 186 applicants) Approving of rural timber permits during the off-season is in contradiction with the cause to prevent felling of trees during the growing seasons.

*DoFPS responded that since the forestry service is seasonal, the system is often overloaded due to heavy traffic resulting in delay in processing online approval. At the same time, the unreliable internet connectivity in the CC and forest field offices has also affected the timely issuance of approvals. Further the realignment of online system and revised FNCRR 2017 took some time and it has affected application processes resulting in delay in the allotment system.*

*The reason cited above led to huge number of pending application, further resulting to lots of displeasure among the public. Therefore, to enable the smooth traffic flow during the allocated time frame, any pending applications from the previous allocation period were cleared during the month of September or April. The applications were mainly cleared in the month prior to or after the approval season to decrease the traffic during the season and for better service delivery to the public.*

Since FNCRR 2017 provides provision of off season, a control should be instituted in the system to not accept application for the mentioned off season (April to September) to maintain compliance to existing rules and regulations.

## Chapter 4: Recommendations

Based on the deficiencies and lapses pointed out under Part 2 in Chapter 3, the RAA has formulated the following recommendations which are aimed at enhancing efficiency and effectiveness in providing G2C online services.

### 4.1. Adequate documentation on system development should be maintained

- a) It was noted that the information regarding system development were not adequately documented. Since related documents and personnel involved in the system development become the source of knowledge regarding the system in future, there is risk of losing the know-how on the system without proper documentation and no proper handing and taking done on transfer of officials. This may hinder the operations and future enhancements of the G2C online services. Thus, it is essential for the management of PSGRD to maintain proper documentation of the G2C online services and ensure regular updates in case of any changes made to the system.

Moreover, the management of the respective service providing agencies should henceforth take ownership of the system and maintain proper documents including project documents, costing of the system, system requirement specifications, any other appropriate documents related to the system/project for future enhancement of the systems.

- b) For successful functioning of any online services, proper need assessment should be carried out and the services identified should be prioritized as per need. However, no adequate documents was found maintained for service prioritization studies. Henceforth, the PSGRD should maintain basic documents on need assessment and prioritization exercise carried out for the online services for transparency, to justify the prioritization of the services and for future references.
- c) When the agencies decide to install new system, the old records/data should be completely migrated to new system and need to validate the data before actually running the new system.

In absence of proper documentation related to the data migration, the completeness and accuracy of the information available could not be validated. Hence, the management of service providing agencies should take note of the data migration procedure and maintain adequate documentation of it.

### 4.2. Competency of the System Administrator and user needs to be enhanced to provide reliable online services

- a) To maintain the continuity of the online systems, there should be collaboration and knowledge sharing between the system developers and the officials engaged. The top management of the service providing agencies should ensure that out-going officials who were entrusted with the system responsibilities properly handover the documents to the in-coming officials and make them familiar with the online system for timely delivery of the public service.

To entrust proper responsibility, the PSGRD in collaboration with the DITT should work on to establish an ICT focal group, which shall be responsible for any G2C system related activities starting from prioritization of services including development, implementation and management. This will not only address the system ownership issue, but the officials can also be engaged fully in whole process ensuring smooth online service delivery.

- b) It was noted that there is frequent turnover of the CC operators over the period of five years (2012-2017) at the same time the new recruits were not given adequate training/awareness program on the online services. Therefore, it is imperative that the responsible agencies (DITT, DLG, BDBL & PSSGRD) provide necessary and adequate trainings to newly recruited CC Operators. Further, the stakeholders should come-up with appropriate solutions to enhance and retain the experienced CC operators.

#### **4.3. There should be robust System Security and adequate BCP**

- a) The IT officials and the management of the service providing agency should come-up with appropriate access control mechanisms with respect to User Access Right and needs to provide security awareness to the system users. Further, the system access right should be given to the dealing officials concerned who were allotted with the job responsibilities rather than giving multiple access right of the system.
- b) To upkeep the back-up data, timely test of the stored data should be carried out to maintain the continuity and reliability of the data during the unforeseen circumstances. Therefore, the service providing agencies should study the current data back-up system and need to conduct timely test of the back-up data and maintain proper documents.
- c) The current java application system (Jboss 6.x.) which is operating for the online service is found to be out-dated and end of public updates is exposed to high security risk to the system. Thus, the PSGRD should explore the possibility of upgrading the current application system and fixing the patches as needed.

#### **4.4. Passport Division should strengthen the current internal control mechanism to effectively process and issue the passport documents**

The following recommendations are provided to enhance the online passport issuance system:

- a) Since passport application details are verified and used from the census data, the passport division should consult with the DCRC to properly link the passport system with the census data to fetch the accurate data of the individuals for processing the passport to avoid waste of passport booklets. Further, the division needs to come-up with internal policy to clearly define the roles and responsibilities of the employees of passport division for transparency and accountability.
- b) Access right with a needed limited rights should to be provided to the front desk officials to cross-check whether the applicants had applied online to avoid duplication of

applications when accepting manual applications. Similarly, there should be systematic process in place to verify if the information provided by the passport collector is correct or not.

- c) The PSGRD in collaboration with the service providing agencies should study to include a feature in system which will provide reasons for application rejection and also alert the applicants.
- d) The passport system should have features to detect non return of official passports within the stipulated period to avoid the chances of misusing the documents for personal purpose. Further the officials concerned should update receipt of passport details in the system on time and the supervising officials should monitor their activities.
- e) The Passport Division should revise the current Passport Manual 2006 in order to incorporate the requirement of the existing regulations.
- f) The passport division in consultation with the IT officials should develop passport inventory system to track total number of passport booklets procured, issued and balance for the proper stock management. Further, the Passport Division should institute a system of putting-up requisition for passport booklets for passport issuance which should be duly approved by the division chief to control wastage and misuse of passport booklets. In addition, the passport division should maintain proper and systematic passport booklet store room besides restricting access to un-authorized individuals.

#### **4.5. DoFPS in consultation with PSGRD should enhance the online issuance of rural timber permit system to be more systematic and inclusive of all the process involved to cater the service delivery within the standard turnaround time**

The following recommendations are provided to enhance the online issuance of rural timber permit:

- a) The DoFPS should review the turnaround time (TAT) taken under each Territorial Division/Park to understand the main cause and accordingly take appropriate action to resolve the issues.
- b) In absence of adequate records at the Gewog Office, the eligibility of the rural timber permit cannot be cross-verified immediately by the Gup. This is leading to applications getting rejected after processing till the final verification stage which is done by the Forest Division Office after having spent time and resource. Therefore, the Gewog administration in consultation with the forest officials should properly verify the applications at the first point (at Gup level) without wasting time and resources of the citizens.
- c) The DoFPS should comply with the Forest and Nature Conservation Rules and Regulations 2017 (FNCRR) for maintaining the timing of application of the rural timber permit and collection of the royalty from the Community Centers as prescribed.
- d) The current online system captures only the application approval phase i.e. it can compute only 10 days out of 30 days of time allocated. Therefore, the DoFPS in consultation with the PSGRD should include the whole process of rural timber permit starting from application till the final marking. Further, the DoFPS needs to integrate the online system with the FIRMS for data sharing and to avoid duplication of data and effort.
- e) The DoFPS in consultation with PSGRD and system developer should make the royalty rate in system as per forest rules and regulation 2006 i.e. Nu.0.8 per Cft for

log form instead of Nu.1. Further, the royalty amount should be collected based on the royalty amount calculated by system on the allotment order rather than collecting the royalty as per citizen's requests. The allotment of timber quantity mentioned in the system and allotment order should be made uniform either in terms of cft or standing numbers.

#### **4.6. The online payment system should be strengthened to make the system more user-friendly and reliable**

- a) The online payment system should have the features which control the timing of payment. If the payments were not made within stipulated time frame, the system should automatically reject the applications as to address the timely payment issues.

In absence of this system control, the applicants did not make the payments soon after receiving the SMS requiring the payment. The delay in payments by the applicants lead to system problem and increased work load to the concerned officials. Further, no proper integration between the different operating system aggravates the issue of resolving the online payment problem. There is no clear direction provided on how to resolve and whom to report the online payment issues. Therefore, it is imperative that the agencies such as RMA, DITT, PSGRD, service providing agencies, and financial institutions discuss and come-up with standard service level agreement defining the roles and responsibilities of each service providing agencies in resolving the payment issues. The SLA should also include the proper channel on how and where the applicants and system users should report during the time of online payment problem.

- b) The PSGRD in consultation with service providing agencies should institute e-payment facilities for other relevant services to have efficient online service delivery as lack of e-payment facility was found to be one of the reasons for people choosing to avail service manually.

#### **4.7. The Community Centre facilities needs to be enhanced**

Since Community Centers play a vital role in delivering the public service more effectively, the institutions linked namely DITT, BDBL, DLG and PSGRD should deliberate and decide on who is responsible for building and maintaining the infrastructures and other equipment of the CCs. The clarity in responsible agency will improve the efficiency and effectiveness of the CCs by equipping the CCs adequately. Further, the network connectivity to the CCs need to be studied and improved to cater faster service delivery to the citizens.

#### **4.8. There should be proper reporting and monitoring mechanism to handle the system related issues without hampering the public service delivery**

The PSGRD and service providing agencies should develop periodic monitoring system with uniform reporting format as to check the system functionality and the issues related to providing services.

The PSGRD's ICT officials in collaboration with the ICT officials of service providing agencies should also develop a platform where the system owner and the users can share the

issues and resolve issues related to bugs in the online system. Although, there is already Jtrac application developed to enable the service providing agencies to send their system issues directed either to the PSGRD or vendor but it was found to be underutilised and not effective.

Therefore, there should be simple and easy reporting and monitoring tool to handle the system related issues besides simplifying the current Jtrac application system for effective usage.

#### **4.9. DoFPS should exercise stringent timber extraction controls during the growing season**

The timber permit application was made seasonal as to control the extraction of the timber during tree growing season. Since the system control is not meeting the intended objective as the timber extraction is done irrespective of the season as long as the applicant holds a valid permit. Therefore, the RAA opines that the application of rural timber permit could be made open throughout the year while put in place a strong control mechanism on the timber extraction during tree growing season. In addition, the DoFPS and PSGRD could explore the possibility of adding a feature in the system to print the caution on the permit indicating restrictions of timber extraction during growing season besides creating awareness to the forest officials and the general public for compliance.

## Chapter 5: Conclusion

Considering the potential of Information Technology in delivering public service more efficiently and effectively, the Royal Government of Bhutan had initiated Government to Citizen Service (G2C) as a project which is currently functioning as Public Services & Grievances Redressal Division (PSGRD). This was initiated to deliver services to the citizens within a short period of time and to make the public services available at the grass root level. The PSGRD has made an enormous effort to successfully implement the G2C Services and upgrade and enhance the current G2C services and explore more services which are relevant to the citizens.

With the introduction of the G2C Services, public service delivery has improved in reducing the time and making the services accessible to their doorstep. Moreover, multiple services are made available from a single point i.e. from the Community Centers. Although, online service delivery was found to be very beneficial to the general citizen, certain lapses were noted in the process of auditing the selected two online services that hampered the effective and efficient delivery of online services.

While taking note of the positive contributions of G2C services, the RAA had noted certain deficiencies and lapses that needed improvement. These lapses were largely caused due to lack of proper documentation with regard to the system development, non-enforcement of the contract documents and inadequate maintenance of the records. As noted under shortcomings, the other cause was lack of engagement of the management team and lack of training and awareness program. Subsequently, the current dealing officials were not able to deliver the services as intended. There were issues related to non-synchronization of the different systems like online payment system of banks, census data of the DCRC which in turn led to problems such as incorrect fetching of data and non-timely processing of the online payment. It was observed that the system migration data and its back-up data were found to be incomplete and not tested and the current java application system (Jboss 6.x.) which is operating for the online service is outdated and end of public updates were exposed to high security threat.

There were also some general issues leading to inefficient online services delivery such as poor internet connectivity, system users failing to provide reasons while rejecting the applications and not having online payment system for all the applicable services.

Premised on the audit findings, the RAA has provided nine recommendations with an aim to address the deficiencies and weaknesses to enable the agencies to institute strong control mechanism in making the online service delivery system more effective and easily accessible to the citizens.

## APPENDIX





དཔལ་ལྷན་འབྲུག་གཞུང་།

ལྷན་ཁྲུས་གཞུང་ཚོགས་ཡིག་ཚང་།

ROYAL GOVERNMENT OF BHUTAN

Cabinet Secretariat  
Gyal Yong Tshogkhang  
Thimphu : Bhutan

February 20, 2019

Deputy Auditor General  
Department of Performance & Commercial Unit  
Royal Audit Authority  
Thimphu

*Sub: Additional Information on IT Audit Report on Efficiency and Effectiveness in Public Service Delivery through G2C Platform*

Sir,

Please find attached herewith the additional information on Management response to the findings on IT System Audit on Public Service Delivery through the G2C Platforms, for your kind consideration.

We would like to thank Royal Audit Authority for considering the extension of timeline to furnish this additional information and detail submission on some of the key findings.

Thanking you.

Yours sincerely,

*(Signature)*  
(Karma Pemba)  
Offtg. Cabinet Secretary

Copied for kind information, to:

- Hon'ble Cabinet Secretary, Cabinet Secretariat
- Offtg. Director General, DITT, Ministry of Information & Communications
- Chief of Protocol, Department of Protocol, Ministry of Foreign Affairs
- Director, Department of Forests & Park Services, MoAF
- Personal Secretary to Hon'ble Prime Minister
- Public Services & Grievance Redressal Division, Cabinet Secretariat

Royal Audit Authority  
Thimphu : Bhutan  
Dairy No... 64986  
Date... 25/2/2019

*Kencho Dorji & Team*  
*Pl. review & act accordingly.*  
*(Signature)*  
*25/2/19*

## **Additional Information on the IT System Audit on G2C Systems**

The additional information is submitted to supplement the management response submitted on January 4, 2019. The supplementary information is submitted on three key aspects on the key findings under **Chapter 3: Findings**:

### **a) Documentation on prioritization of services**

As submitted, the prioritization of the services during the G2C Project Office (2010-2013) was conducted adapting various approaches. The primary list of agencies with their key services received from the Improving Public Service Delivery (IPSD) initiative was based for identification and prioritization of services. Also, during the consultations with the agencies, additional services were identified and taken up for leaning and automation. All through the process, the agencies were involved at every stage of service identification, prioritization, and system development.

PSGRD made every effort to produce documents on the above activities including official records of meetings and consultations. While the complete and proper documentation as envisioned may not have been produced, it wasn't altogether the absence of documents (noted as "no documents"). Therefore, we request for kind acknowledgement of the available documents produced, although inadequate.

### **b) Cost of development**

The initial development of the systems were undertaken in phases. As noted by the RAA, the average costing per service may not be applicable since the lump-sum contracts for initial system development included not only the development of the services but the major development of the front-end interfaces, back-end database(s), common systems, the Citizen Portal, User Trainings, and the two-year support and maintenance period on completion of the development activity. Also, the technical complexity and effort requirement were/are not uniform for all systems in the different phases. Different phases of contract award had varying scope of work and deliverables (Appendix), requiring different scales of efforts and resources. Thus, calculating cost per system would not conclude into an accurate costing.

Following the advice from RAA to provide an approximate costing, PSGRD after seeking advice from stakeholders worked out a more accurate costing (however, it is submitted that the calculation may not be specifically accurate given the technical complexity of the services (which differs from one service to another)):

Total lumpsum cost for phase-I=	Nu. 21,950,000.00
# of eService applications (Phase-I) =	90
Approx. costing for front-end application development =	7,024,000.00 (32% of the total cost)
Unoperationalized eServices =	36
Approximate cost of development per service =	78,044.44 (7,024,000.00/90)
Approximate cost for 36 unoperationalized services =	<b>2,809,600.00</b> (78,044.44 * 36)

**c) Number of unused services**

The unused services are those which are either not rolled out or discontinued, and not necessarily defunct. It may also be noted that some services were operational in the initial phase but later discontinued subject to valid reasons stated by the concern agencies. The statement concluding wastage of huge resources related to the 36 unused services couldn't be qualified since most of the services can be revived and rolled out. The prioritization exercise segregating the core and non-core services resulted in keeping the 36 services on hold. Additionally, it may be noted that out of the 36 services, around eight services were put on hold due to policy concerns, around 11 services were used during inception but discontinued due to changing conditions, and for around 11 services, the agencies explored alternate technologies in line with their developmental activities. It was also noted that the service "Issuance of Permit for Flag Pole, Fencing Pole and Firewood" is unoperationalized. As submitted, the eDesk, which is an online monitoring system managed by the division records total number of 2049 applications for the period of May - October 2018 (audit assessment period).

Overall, the submission remains that the progressive stages were adopted based on the best intentions under the prevailing conditions, aligned to the government priorities. On a similar note, in the 11 FYP, the operationalization of the eServices was aligned to achieving the target (of >100 eServices); hence, the core services were identified and prioritized for enhancement and development.

Submitted, please.

**Dated: February 20, 2019**

→ 36 e-s from the vendors for the phase-I

Narrow the problem & solution.

Digital Deskpad.

## ANNEXURES

*Annexure-I*

List of eServices					
Sl. No.	Service Name	Access Point			
		Open/Home/ Any access point	CC	Dz/R	HQ/ Agency
<b>Department of Civil Registration &amp; Census, Ministry of Home &amp; Cultural Affairs</b>					
1	Birth Registration		✓	✓	✓
2	First Time CID/ SRP Card Issuance			✓	✓
3	Replacement of CID/ SRP Card			✓	✓
4	Death Registration		✓	✓	✓
5	Census Transfer (Inter - Dzongkhag)		✓	✓	✓
6	Census Transfer (Intra - Dzongkhag)		✓	✓	✓
7	Census Transfer (Intra - Gewog)		✓	✓	✓
8	Name/ DoB Change				✓
9	Census Upgrade/ Downgrade				✓
10	Naturalization/ Regularization				✓
11	Household Information		✓	✓	✓
12	Citizen Individual Info Request				✓
13	Issuance of Nationality Document for Minors			✓	✓
14	Change of Citizen Information			✓	✓
15	Change of Spouse Information			✓	✓
16	Change of Head of Household			✓	✓
<b>Department of Passport, Ministry of Foreign Affairs</b>					
1	Issuance of Passport (New/ Renewal/ Replacement)	✓			
<b>Royal Court of Justice</b>					
1	Marriage Certificate	✓			
2	Name Change	✓			
3	Translation of Marriage Certificate	✓			
4	Lost Documents	✓			
5	Single Status/ Marriage Status	✓			
6	Attestation of Documents	✓			
7	Child Adoption	✓			
8	Organ Transplant	✓			
9	Closing of Accounts & Transfer of Shares	✓			
10	Attest Agreement, wills, contracts and testaments	✓			
11	Child Travel Documents	✓			
<b>Bhutan Council for School Examinations &amp; Assessment</b>					
1	Issuance of duplicate examination documents	✓			
2	Issuance of Replacement documents	✓			
3	Issuance of English Language Proficiency Certificate	✓			
4	View Class X & XII Examination Results	✓			
5	Clerical Recheck of Papers	✓			
6	Service Changer Calculator (not included in the service list)				✓
<b>Department of Adult &amp; Higher Education, Ministry of Education</b>					
1	Application for UG scholarships	✓			
2	DAHE Scholarship Student's Joining Report	✓			
3	Fee Payment				✓
4	Students Studying Outside Bhutan and BSA Registration	✓			
5	Application for new BSA	✓			
6	View Scholarship Application Details	✓			
7	Application for student loan scheme for tertiary education	✓			
<b>Department of Cottages &amp; Small Industries, Ministry of Economic Affairs</b>					
1	Issuance of Cottage - & Small Scale Industry License	✓			
2	Renewal of Cottage - & Small Scale Industry License	✓			
3	Issuance of Duplicate Cottage - & Small Scale Industry License	✓			
4	Cancellation of Cottage & Small Scale Industry License	✓			
5	Change of Cottage - & Small Scale Industry License	✓			
6	Issuance of License Cottage - & Small Scale Industry License (EC delegated to RTIOs)	✓			

*Annexure-I*

Sl. No.	Service Name	Access Point			
		Open/Home/ Any access point	CC	Dz/R	HQ/ Agency
7	Revoke License	✓			
8	Renewal of EC	✓			
<b>Department of Trade, Ministry of Economic Affairs</b>					
1	Micro Trade Registration Certificate	✓			
2	Renewal of Micro Trade Registration Certificate	✓			
3	Issuance of Duplicate Micro Trade Registration Certificate	✓			
4	Issuance of Wholesale Trade License	✓			
5	Renewal of Wholesale Trade License	✓			
6	Cancellation of Wholesale Trade License	✓			
7	Issuance of Duplicate Wholesale Trade license	✓			
8	Retail Trade License Issue	✓			
9	Retail Trade License Renewal	✓			
10	Cancellation of Retail Trade License	✓			
11	Issuance of Duplicate Retail Trade License	✓			
12	Ownership Transfer in license	✓			
13	Establish Name Change	✓			
14	Location Change	✓			
15	Upgradation and down gradation of scale of business	✓			
16	Import House Registration	✓			
17	Issuance of Import License	✓			
<b>Department of Industries, Ministry of Economic Affairs</b>					
1	FDI Project Registration and Final Approval	✓			
2	Domestic Project Approval	✓			
3	Issuance of Industry License	✓			
4	Renewal of Industry License	✓			
5	Cancellation of Industry License	✓			
6	Change of Industry License	✓			
7	Issuance of Duplicate Industry License	✓			
8	Application for Environment Clearance	✓			
9	Renewal of Environment Clearance	✓			
<b>Department of Employment &amp; Human Resources, Ministry of Labour &amp; Human Resources</b>					
1	Online registration of job seeker and posting profiles	✓			
2	Online registration of employers	✓			
3	Job Search and Apply for Jobs (Job seekers)	✓			
4	Job Posting by Employers	✓			
5	Online shortlisting of potential employees by employers	✓			
6	Management of National Employee by employer				✓
7	Job Approval by Employment Officer				✓
8	Management of trainings				✓
<b>Department of Labour, Ministry of Labour &amp; Human Resources</b>					
1	Issuance of Fresh Work permit	✓			
2	Issuance of Additional work permit	✓			
3	Renewal of work permit	✓			
4	Approval of Foreign Worker Recruitment agent and labour officer				✓
5	Resubmission of Application				✓
6	Forewarding of Application for LRC (Labour Recruitment committee)				✓
<b>Department of Forest &amp; Park Services, Ministry of Agriculture &amp; Forestry</b>					
1	Rural Timber Permit		✓	✓	✓
2	Permit for Flag pole, Fencing pole and Firewood		✓	✓	✓
<b>Dept. of Livestock, Ministry of Agriculture and Forests</b>					
1	Input Supply of Livestock				✓
2	Input Supply of Feed & Fodder				✓
3	Animal Health				✓

*Annexure-I*

Sl. No.	Service Name	Access Point			
		Open/Home/ Any access point	CC	Dz/R	HQ/ Agency
<b>Thimphu Thromde</b>					
1	Building Construction				✓
2	Issuance of Building Occupancy certificate	✓			
3	New water line connection	✓			
4	Water pipeline shifting	✓			
5	Water pipeline main shifting	✓			
6	Disconnection and reconnection of water	✓			
7	Replacement of water meter	✓			
8	Upgradation / downsizing of water connection capacity	✓			
9	Sewer connection to main sewer line	✓			
10	Vacuum tanker services	✓			
11	Online grievance management	✓			
12	Management of personal grievances				✓
13	HR System (User and role creation)				✓
<b>Phuntsholing Thromde</b>					
1	Building Construction				✓
2	Issuance of Building Occupancy certificate	✓			
3	New water line connection	✓			
4	Water pipeline shifting	✓			
5	Water pipeline main shifting	✓			
6	Disconnection and reconnection of water	✓			
7	Replacement of water meter	✓			
8	Upgradation / downsizing of water connection capacity	✓			
9	Sewer connection to main sewer line	✓			
10	Vacuum tanker services	✓			
11	Online grievance management	✓			
12	Management of personal grievances				✓
13	HR System (User and role creation)				✓
<b>Gelephu Thromde</b>					
1	Building Construction				✓
2	Issuance of Building Occupancy certificate	✓			
3	New water line connection	✓			
4	Water pipeline shifting	✓			
5	Water pipeline main shifting	✓			
6	Disconnection and reconnection of water	✓			
7	Replacement of water meter	✓			
8	Upgradation / downsizing of water connection capacity	✓			
9	Sewer connection to main sewer line	✓			
10	Vacuum tanker services	✓			
11	Online grievance management	✓			
12	Management of personal grievances				✓
13	HR System (User and role creation)				✓
<b>Samdrup Jongkhar Thromde</b>					
1	Building Construction				✓
2	Issuance of Building Occupancy certificate	✓			
3	New water line connection	✓			
4	Water pipeline shifting	✓			
5	Water pipeline main shifting	✓			
6	Disconnection and reconnection of water	✓			
7	Replacement of water meter	✓			
8	Upgradation / downsizing of water connection capacity	✓			
9	Sewer connection to main sewer line	✓			
10	Vacuum tanker services	✓			
11	Online grievance management	✓			
12	Management of personal grievances				✓



*Annexure-I*

Sl. No.	Service Name	Access Point			
		Open/Home/ Any access point	CC	Dz/R	HQ/ Agency
13	HR System (User and role creation)				✓
<b>Royal Audit Authority</b>					
1	Audit Clearance	✓			
<b>Royal Bhutan Police</b>					
1	Security Clearance	✓			
<b>Construction Development Board</b>					
1	Registration of new contractor	✓			
2	Renewal of CDB Certificate	✓			
3	Up-gradation of contract license	✓			
4	Name, ownership and location change of contractors	✓			
5	Registration of architects	✓			
6	Renewal of Architect	✓			
7	Issuance of Duplicate CDB certificate	✓			
8	Cancellation of CDB Certificate	✓			
9	Registration of consultant	✓			
10	Addition of category for consultant	✓			
11	Registration of specialized trade	✓			
12	Addition of category for contractors	✓			
<b>Ministry of Works and Human Settlement</b>					
1	eBSR				✓
2	Building Approval System				✓
<b>National Housing Development Corporation Limited</b>					
1	Online submission and selection of Housing Allotment applications	✓			
2	Online submission and processing of housing maintenance applications	✓			
3	Management of monthly rental remittance				✓
<b>Drug Regulatory Authority</b>					
1	Registration of Competent Person	✓			
2	Registration of Renewal of Competent Person	✓			
3	Application for Technical Authorization (TA)	✓			
4	Registration of Renewal of TA	✓			
5	Import Authorization (IA)	✓			
6	Registration of Renewal of IA	✓			
<b>Total eServices</b>		<b>170</b>			
<b>Common G2C Systems, PSGRD, Cabinet Secretariat</b>					
1	eKaaSel	✓			
2	PM eDesk				
3	SMS Gateway				
4	Citizen Portal				
5	Portal User Management				
<b>Total Common Platform/service</b>		<b>5</b>			
<b>Total</b>		<b>175</b>			

List of m-Services			
Sl. No.	Accessible to Citizen	Type	
	G2C Mobile Services	Transactional	Informational
1	BhutanRoad Safety		*
2	Dial for Blood	*	
3	Doctor'sAppointment	*	
4	DzongkhaCompetency Test		*
5	DzongkhaDictionary		*
6	Dzongkhafor Kids		*
7	DrukNamshay		*
8	Electrol App		*
9	mPowerYouth		*
10	POLmCoupon	*	
11	RNRMarket Info		*
12	QuitAddiction		*
13	ThromdeService Plus	*	
14	TaxInfo		*
15	ThromdeSpace Booking	*	
16	SMS based Security Clearance Service	*	
	<b>Accessible to Agency only</b>		
17	Water Meter Reading		
18	POL App (Depot)		
19	Poll App (ECB)		
20	GPMS App		

## Annexure-II

List of non-operational eServices			
MINISTRY	DEPARTMENT	Sl.No.	NAME OF SERVICE
Ministry of Home and Cultural Affairs(MoHCA)	Department of Civil Registration and Census(DCRC)	1	Duplicate Birth Certificate
		2	Duplicate Death Certificate
		3	Nationality Document Service
	Department of Culture (DoC)	4	Approval for Construction of Religious Structure
		5	Approval for Renovation of Religious Structure
		6	Search for Monument
	Bureau of Law and Order (BLO)	7	Approval for Explosive Purchase
		8	Approval for Explosive Destruction
		9	Approval for Explosive Transfer
		10	Explosive Purchase at Agencies
		11	Explosive Usage Reporting
Ministry of Agriculture and Forests	Dept. of Agriculture	12	Machine Repair and Maintenance Service
		13	Farm Mechanization Service
		14	Machine Installation Service
		15	Plant Protection Service
		16	Plant Protection On-demand Service
		17	Pest Reporting Service
		18	Soil Service
		19	Supply Seed Seedling Fertilizer Service
	DoFPS	20	Non-wood Forest Products Permit
		21	Permit for Removal Of Forest Products from Private Land
Ministry of Economic Affairs	Department of Trade(DoT)	22	Issuance of letter for Hard Currency
	Department of Industry(DoI)	23	Company Name Search
		24	Company Name Reservation
		25	New Company registration
		26	Company Name Change
Autonomous Agencies	Drug Regulatory Agency(DRA)	27	Registration Of Medical Products
		28	Renewal of Medical Products
		29	Export Authorization for Drug
National Pension & Provident Fund	National Pension and Provident Fund (NPPF)	30	Pension Claims for Member Retirement
		31	Pension Claims for Member Disability
		32	Pension Claims for Surviving Family
		33	Pension Claims for Orphan
		34	Pension Claims for Dependent Parent
		35	Non-Remarriage Certificate/Others
Thromde	Thimphu Thromde	36	City Library

Annexure-III

Community and Gewog Centers visited by the audit team				
Sl. No.	Dzongkhag	Sl. No.	Gewogs	CC Phase
1	Thimphu	i.	Chang	PI
		ii.	Kawang	PI
2	Chukha	i.	Chapcha	PI
		ii.	Bjachho	PI
		iii.	Darla	PI
		iv.	Bongo	PI
3	Gasa	i.	Khamae	PI
		ii.	Khatoe	PI
4	Haa	i.	Esu	PI
		ii.	Katsho	PI
		iii.	Bji	PI
		iv.	Samar	PI

List of CCs distributed with survey questionnaire					
Sl.No.	Dzongkhag	Cummunity Center	Sl.No.	Dzongkhag	Cummunity Center
1	Chukha	Gelling	56	Thimphu	Dagala
2		Bjachho	57		Chang
3		Chapcha	58		Kawang
4		Metekha	59		Thimphu
5		Dungna	60		Genekha
6		Getena	61		Mewang
7		Bongo	62	Wangdue Phodrang	Gantey
8		Phuntsholing	63		Phobjikha
9		Darla	64		Dangchu
10		Sampheling	65		Sephu
11		Lokchina	66		Khazi
12	Gasa	Goen Khatoe	67		Gasatshowom
13		Khamea	68		Tetsho
14	Haa	Gakiling	69		Daga
15		Katsho	70		Athang
16		Bji	71		Nahi
17		Samay	72	Phangyul	
18		Esu	73	Gasatshogom	
19		Sombeykha	74	Bjena	
20	Paro	Tsento	75	Rubesa	
21		Naja	76	Nisho	
22		Dogar	77	Chumey	
23		Wangchang	78	Chhokhor	
24		Dopshari	79	Tang	
25		Lungnyi	80	Ura	
26		Shaba	81	Dagana	Deorali
27		Lamgong	82		Lhamoizhingkha
28	Doteng	83	Nichala		
29	Hungreel	84	Tseza		
30	Guma	85	Khebisa		
31	Toewang	86	Kana		
32	Goenshari	87	Tashiding		
33	Chubu	88	Tsendagang		
34	Toebisa	89	Tshangkhar		
35	Lingmukha	90	Gesarling		
36	Barp	91	Laja		
37	Talo	92	Drugyegang		
38	Kabisa	93	Sarpang	Dorona	
39	Shengabjimi	94		Goshi	
40	Dzomi	95		Hilly/Gakidling	
41	Norbugang	96		Sompangkha	
42	Ugyentse	97		Dekling	
43	Sangangcholing	98		Sengye	
44	Yoeseits	99		Dovan	
45	Tading	100		Bhur	
46	Samtse	101		Sershong	
47	Norgaygang	102		Gelephu	
48	Namgaycholing	103	Taraythang		
49	Pemaling	104	Jigmecholing		
50	Tendu	105	Chuzergang		
51	Sipsoo	106	Umling		
52	Gomtu				
53	Dorokha/Dophuchen				
54	Denchukha				
55	Dungtoe				

Annexure-IV

107	Tsirang	Rangthaling	156	Pemagatshel	Khar
108		Kilkorthang	157		Chimung
109		Mendrelgang	158		Nanong
110		Tshonglikhar	159		Dechenling
111		Sergithang	160		Chokhorling
112		Semjong	161		Norbugang
113		Tsirangtoe	162		Shumar
114		Phuentenchu	163		Chongshing
115		Patshaling/ Beteni	164		Yurung
116		Barshong	165		Zobel
117	Gosaling	166	Dungmin		
118	Trongsa	Langthel	167	Samdrup Jongkhar	Wangphu
119		Korphu	168		Serthi
120		Nubi	169		Lauri
121		Drakten	170		Samrang
122		Tangsibi	171		Deothang
123	Zhemgang	Nangkhor	172		Lachenphu
124		Trong (Tingtibi)	173		Phuentshothang
125		Shingkar	174		Gomdar
126		Ngangla/Panbang	175		Orong
127		Phangkhar	176		Martshala
128		Goshing	177	Pemathang	
129		Bjokha	178	Shongphu	
130	Bardo	179	uzorong		
131	Lhuentse	Kurtoe	180	Trashigang	Radhi
132		Minje	181		Shamkhar
133		Metsho	182		Yangner
134		Jarey	183		Merak
135		Khoma	184		Sakten
136		Menbi	185		Kanglung
137		Tshenkar	186		Khaling
138		Gangzur	187		Bidung
139	Mongar	Drametse	188		Kangpara
140		Balam	189		Thrimshing
141		Ngatsang	190	Lumang	
142		Chaskar	191	Phogmey	
143		Khenkar	192	Bartsham	
144		Narang	193	Yangtse	
145		Tsakaling	194	Khamdang	
146		Gongdu	195	Ramjar	
147		Tsamang	196	Tongzhang	
148		Chali	197	Jamkhar	
149	Saling	198	Toetsho		
150	Mongar	199	Bumdeling		
151	Drepong	200	Yalang		
152		Sherimung			
153		Thangrong			
154		Jurmey			
155		Silambi			

## Annexure V-A

Details on Rural Timber Application during off Period - April to September							
Sl. No.	CID No.	Division Location	Application Date	Submitter Id	Action Status	Action Taken Date	
1	11214000212	Samtse Territorial Division	1-Apr-15	8504002	Approved	03.Apr.15	
2	10804000388		1-Apr-15	8504002	Approved	03.Apr.15	
3	10601001996	Wangchuck Centennial Park	13-Apr-15	T0010294	Approved	19.Mai.15	
4	10101003540		4-Apr-16	9610020	Approved	05.Apr.16	
5	11103001233	Samdrupjongkhar Territorial Division	4-Apr-16	20140904749	Approved	06.Dez.16	
6	11107000546		4-Apr-16	20140904749	Approved	08.Dez.16	
7	12006002035	Royal Manas National Park	5-Apr-16	9909047	Approved	05.Apr.16	
8	12008001009		6-Apr-16	9909047	Approved	05.Apr.16	
9	11105004317	Samdrupjongkhar Territorial Division	7-Apr-16	20140904749	Approved	08.Dez.16	
10	11508001763		8-Apr-16	20140904749	Approved	08.Dez.16	
11	11109001798		9-Apr-16	20140904749	Approved	08.Dez.16	
12	11102005947		10-Apr-16	20140904749	Approved	08.Dez.16	
13	11108000198		11-Apr-16	20140904749	Approved	08.Dez.16	
14	11108002045		12-Apr-16	20140904749	Approved	08.Dez.16	
15	11102004345		13-Apr-16	20140904749	Approved	08.Dez.16	
16	11108000521		14-Apr-16	20140904749	Approved	08.Dez.16	
17	10601001776		Wangchuck Centennial Park	15-Apr-16	CC_10811002741	Approved	12.Apr.16
18	10205004191		Gedu Territorial Division	16-Apr-16	BP_CC_10808001515	Approved	18.Okt.16
19	10205003983	17-Apr-16		BP_CC_10808001515	Approved	18.Okt.16	
20	11105004084	Samdrupjongkhar Territorial Division	18-Apr-16	20140904749	Approved	08.Dez.16	
21	11105004049		19-Apr-16	20140904749	Approved	08.Dez.16	
22	11105004361		20-Apr-16	20140904749	Approved	08.Dez.16	
23	10101004782	Wangchuck Centennial Park	21-Apr-16	T0010304	Approved	12.Apr.16	
24	11109002240	Samdrupjongkhar Territorial Division	22-Apr-16	20140904749	Approved	08.Dez.16	
25	10103000868	Bumthang Territorial Division	23-Apr-16	2014090474	Approved	26.Apr.16	
26	10101002470		24-Apr-16	2014090474	Approved	26.Apr.16	
27	11206002563	Samtse Territorial Division	25-Apr-16	8504002	Approved	21.Nov.17	
28	11216000292		26-Apr-16	8504002	Approved	21.Nov.17	
29	11204002867		27-Apr-16	8504002	Approved	21.Nov.17	
30	10707000660		28-Apr-16	T0010347	Approved	15.Okt.17	
31	10709003231	Mongar Territorial Division	29-Apr-16	T0010294	Approved	15.Okt.17	
32	11501002001	Trashigang Territorial Division	30-Apr-16	20120700809	Approved	12.Nov.15	
33	11510000558		1-May-16	20120700809	Approved	12.Nov.15	
34	11510002124		2-May-16	20120700809	Approved	13.Okt.16	
35	11509003950		3-May-16	20120700809	Approved	13.Okt.16	
36	11510000544		4-May-16	20120700809	Approved	13.Okt.16	
37	10310000391	Tsirang Territorial Division	5-May-16	8606002	Approved	04.Okt.16	
38	11516002832	Trashigang Territorial Division	6-May-16	20120700809	Approved	13.Okt.16	
39	10807001608	Paro Territorial Division	7-May-16	T0010204	Approved	19.Okt.17	
40	10805000818		8-May-16	t0010140	Approved	19.Okt.17	
41	10801002141		9-May-16	CC_11502000302	Approved	19.Okt.17	
42	10702000759	Mongar Territorial Division	10-May-16	T0010273	Approved	25.Okt.17	
43	10801000681	Paro Territorial Division	11-May-16	CC_11502000302	Approved	19.Okt.17	
44	10702001641	Mongar Territorial Division	12-May-16	T0010273	Approved	20.Nov.17	
45	10801001861	Paro Territorial Division	13-May-16	CC_11502000302	Approved	19.Okt.17	
46	10206000861		14-May-16	T0010204	Approved	19.Okt.17	
47	12005000824	Zhemgang Territorial Division	15-May-16	CC_12005003537	Approved	02.Okt.17	
48	10807001771	Paro Territorial Division	16-May-16	T0010204	Approved	19.Okt.17	
49	10601002757	Wangchuck Centennial Park	17-May-16	CC_10811002741	Approved	13.Okt.17	
50	10604001197		18-May-16	CC_10811002741	Approved	16.Okt.17	
51	10603002135		19-May-16	CC_10811002741	Approved	16.Okt.17	
52	10205001895	Gedu Territorial Division	20-May-16	BP_CC_10808001515	Approved	20.Okt.17	
53	10708001867	Mongar Territorial Division	21-May-16	T0010332	Approved	15.Okt.17	
54	10807001878	Paro Territorial Division	22-May-16	T0010204	Approved	19.Okt.17	
55	10807001469		23-May-16	T0010204	Approved	19.Okt.17	
56	11105003191		Samdrupjongkhar Territorial Division	24-May-16	CC_BP_11105001603	Approved	14.Nov.17



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57	11705000208	Jigme Singye Wangchuck National Park	25-May-16	BP_CC_11705000572	Approved	06.Nov.17
58	12005001586	Zhemgang Territorial Division	26-May-16	CC_12005003537	Approved	10.Okt.17
59	10205001463	Gedu Territorial Division	27-May-16	BP_CC_10808001515	Approved	20.Okt.17
60	10205005560		28-May-16	BP_CC_10808001515	Approved	20.Okt.17
61	10701001253	Mongar Territorial Division	29-May-16	CC_11105003843	Approved	28.Dez.17
62	10701001251		30-May-16	CC_11105003843	Approved	28.Dez.17
63	10205003935	Gedu Territorial Division	31-May-16	BP_CC_10808001515	Approved	20.Okt.17
64	10605001461	Mongar Territorial Division	1-Jun-16	T001095	Approved	15.Okt.17

## Annexure V-B

Details on Rural Timber Application Approved during off Period - April to September						
Sl. No.	CID No.	Division Location	Application Date	Submitter Id	Action Status	Action Taken Date
1	10101002828	Bumthang Territorial Division	6-Feb-15	2014090474	Approved	03.Apr.15
2	10101003881		6-Feb-15	2014090474	Approved	03.Apr.15
3	10101004023		6-Feb-15	2014090474	Approved	03.Apr.15
4	10101004977		6-Feb-15	2014090474	Approved	03.Apr.15
5	10101004313		6-Feb-15	2014090474	Approved	03.Apr.15
6	10101004039		6-Feb-15	2014090474	Approved	03.Apr.15
7	10101000714		6-Feb-15	2014090474	Approved	03.Apr.15
8	10101004218		6-Feb-15	2014090474	Approved	03.Apr.15
9	10101004222		6-Feb-15	2014090474	Approved	03.Apr.15
10	10101005017		6-Feb-15	2014090474	Approved	03.Apr.15
11	10101003462		6-Feb-15	2014090474	Approved	03.Apr.15
12	10101005007		6-Feb-15	2014090474	Approved	03.Apr.15
13	10501001830	Paro Territorial Division	24-Mar-15	BP_CC_11107000888	Approved	06.Apr.15
14	10504000632		25-Mar-15	BP_CC_11210001662	Approved	06.Apr.15
15	10504001170		25-Mar-15	BP_CC_11210001662	Approved	06.Apr.15
16	10504001369		25-Mar-15	BP_CC_11210001662	Approved	06.Apr.15
17	10501001958		26-Mar-15	BP_CC_11107000888	Approved	06.Apr.15
18	10503000836		27-Mar-15	CC_BP_21811000561	Approved	06.Apr.15
19	10806001452		27-Mar-15	BP_CC_11210001249	Approved	06.Apr.15
20	10806001527		27-Mar-15	BP_CC_11210001249	Approved	06.Apr.15
21	10502000329		28-Mar-15	BP_CC_10801001038	Approved	06.Apr.15
22	10502000410		28-Mar-15	BP_CC_10801001038	Approved	06.Apr.15
23	10502000392		28-Mar-15	BP_CC_10801001038	Approved	06.Apr.15
24	10502000386		30-Mar-15	BP_CC_10801001038	Approved	06.Apr.15
25	10807001694		30-Mar-15	BP_CC_10903001428	Approved	06.Apr.15
26	11210000578	Samtse Territorial Division	30-Mar-15	8504002	Approved	02.Apr.15
27	11209001541		30-Mar-15	8504002	Approved	02.Apr.15
28	11205000481		30-Mar-15	8504002	Approved	03.Apr.15
29	10502000541	Paro Territorial Division	30-Mar-15	BP_CC_10801001038	Approved	06.Apr.15
30	11206003741	Samtse Territorial Division	30-Mar-15	8504002	Approved	03.Apr.15
31	11214000212		1-Apr-15	8504002	Approved	03.Apr.15
32	10804000388		1-Apr-15	8504002	Approved	03.Apr.15
33	11206005085		29-Oct-15	8504002	Approved	05.Apr.16
34	11208000386		29-Oct-15	8504002	Approved	04.Apr.16
35	11202002528		29-Oct-15	8504002	Approved	05.Apr.16
36	11208002572		29-Oct-15	8504002	Approved	05.Apr.16
37	11208002600		29-Oct-15	8504002	Approved	05.Apr.16
38	11216002959		29-Oct-15	8504002	Approved	05.Apr.16
39	11206004605		30-Oct-15	8504002	Approved	05.Apr.16
40	11201000627		30-Oct-15	8504002	Approved	05.Apr.16
41	11215002543		13-Nov-15	8504002	Approved	05.Apr.16
42	11201002026		17-Nov-15	8504002	Approved	05.Apr.16
43	11201002598		17-Nov-15	8504002	Approved	05.Apr.16
44	21201000616		17-Nov-15	8504002	Approved	04.Apr.16
45	11206002188		17-Nov-15	8504002	Approved	05.Apr.16
46	11210000838		17-Nov-15	8504002	Approved	05.Apr.16
47	11210000815		17-Nov-15	8504002	Approved	05.Apr.16
48	11215000176		23-Nov-15	8504002	Approved	05.Apr.16
49	11215000724		23-Nov-15	8504002	Approved	05.Apr.16
50	11208000368		24-Nov-15	8504002	Approved	05.Apr.16
51	11208002764		24-Nov-15	8504002	Approved	05.Apr.16
52	11208002456		24-Nov-15	8504002	Approved	05.Apr.16
53	11203000069		26-Nov-15	8504002	Approved	05.Apr.16
54	11209001838		26-Nov-15	8504002	Approved	05.Apr.16
55	11204000408		26-Nov-15	8504002	Approved	05.Apr.16
56	11209001474		27-Nov-15	8504002	Approved	05.Apr.16

## Annexure V-B

Sl. No.	CID No.	Division Location	Application Date	Submitter Id	Action Status	Action Taken Date	
57	11203001890	Samtse Territorial Division	30-Nov-15	8504002	Approved	05.Apr.16	
58	11213002844		30-Nov-15	8504002	Approved	05.Apr.16	
59	21215000393		30-Nov-15	8504002	Approved	05.Apr.16	
60	21215000396		30-Nov-15	8504002	Approved	05.Apr.16	
61	11206002347		30-Nov-15	8504002	Approved	05.Apr.16	
62	11213001588		1-Dec-15	8504002	Approved	05.Apr.16	
63	11202002853		1-Dec-15	8504002	Approved	05.Apr.16	
64	11206002903		1-Dec-15	8504002	Approved	05.Apr.16	
65	11204001858		1-Dec-15	8504002	Approved	05.Apr.16	
66	11208001453		1-Dec-15	8504002	Approved	05.Apr.16	
67	11204002680		1-Dec-15	8504002	Approved	05.Apr.16	
68	11206004226		2-Dec-15	8504002	Approved	05.Apr.16	
69	11204000635		2-Dec-15	8504002	Approved	05.Apr.16	
70	11206005333		2-Dec-15	8504002	Approved	05.Apr.16	
71	11206002000		2-Dec-15	8504002	Approved	05.Apr.16	
72	11206003363		2-Dec-15	8504002	Approved	05.Apr.16	
73	11206005068		2-Dec-15	8504002	Approved	05.Apr.16	
74	11206002860		2-Dec-15	8504002	Approved	05.Apr.16	
75	11206002823		2-Dec-15	8504002	Approved	05.Apr.16	
76	11206000261		2-Dec-15	8504002	Approved	05.Apr.16	
77	11206005615		2-Dec-15	8504002	Approved	05.Apr.16	
78	11213002254		2-Dec-15	8504002	Approved	05.Apr.16	
79	11209001337		2-Dec-15	8504002	Approved	05.Apr.16	
80	11209001329		2-Dec-15	8504002	Approved	05.Apr.16	
81	11209001328		2-Dec-15	8504002	Approved	05.Apr.16	
82	11206001311		3-Dec-15	8504002	Approved	05.Apr.16	
83	11202001496		7-Dec-15	8504002	Approved	07.Apr.16	
84	11206005102		7-Dec-15	8504002	Approved	07.Apr.16	
85	11206005103		7-Dec-15	8504002	Approved	19.Apr.16	
86	11201000349		7-Dec-15	8504002	Approved	19.Apr.16	
87	11204000934		7-Dec-15	8504002	Approved	19.Apr.16	
88	10901000560		8-Dec-15	8504002	Approved	19.Apr.16	
89	11212000296		8-Dec-15	8504002	Approved	19.Apr.16	
90	10103002577		Bumthang Territorial Division	15-Dec-15	2014090474	Approved	11.Apr.16
91	11206004529		Samtse Territorial Division	21-Dec-15	8504002	Approved	03.Apr.17
92	11206005054			21-Dec-15	8504002	Approved	03.Apr.17
93	11215001136			22-Dec-15	8504002	Approved	03.Apr.17
94	11215001169	22-Dec-15		8504002	Approved	03.Apr.17	
95	11215001169	22-Dec-15		8504002	Approved	06.Apr.17	
96	11206002601	22-Dec-15		8504002	Approved	06.Apr.17	
97	11215001135	22-Dec-15		8504002	Approved	07.Apr.17	
98	11215002732	22-Dec-15		8504002	Approved	10.Apr.17	
99	11215002757	22-Dec-15		8504002	Approved	06.Apr.17	
100	11215003134	22-Dec-15		8504002	Approved	06.Apr.17	
101	11215002173	23-Dec-15		8504002	Approved	10.Apr.17	
102	11215002046	23-Dec-15		8504002	Approved	10.Apr.17	
103	11215002129	23-Dec-15		8504002	Approved	05.Apr.16	
104	11215002174	23-Dec-15		8504002	Approved	11.Apr.17	
105	11215002273	23-Dec-15	8504002	Approved	11.Apr.17		
106	11213001720	23-Dec-15	8504002	Approved	13.Apr.17		
107	11215002409	23-Dec-15	8504002	Approved	13.Apr.17		
108	11215002155	25-Dec-15	8504002	Approved	14.Apr.17		
109	10102001426	Bumthang Territorial Division	6-Jan-16	2014090474	Approved	11.Apr.16	
110	10102001530		7-Jan-16	2014090474	Approved	11.Apr.16	
111	10102000983		7-Jan-16	2014090474	Approved	11.Apr.16	
112	10102002196		7-Jan-16	2014090474	Approved	11.Apr.16	
113	10102001097		7-Jan-16	2014090474	Approved	11.Apr.16	

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Sl. No.	CID No.	Division Location	Application Date	Submitter Id	Action Status	Action Taken Date	
114	10102001450	Bumthang Territorial Division	14-Jan-16	2014090474	Approved	11.Apr.16	
115	10102002672		14-Jan-16	2014090474	Approved	11.Apr.16	
116	10102001235		22-Jan-16	2014090474	Approved	11.Apr.16	
117	10102001655		22-Jan-16	2014090474	Approved	11.Apr.16	
118	10101004413		22-Jan-16	2014090474	Approved	11.Apr.16	
119	10101004074		22-Jan-16	2014090474	Approved	11.Apr.16	
120	10101000776		22-Jan-16	2014090474	Approved	11.Apr.16	
121	10101001636		22-Jan-16	2014090474	Approved	11.Apr.16	
122	11207000852		22-Jan-16	8504002	Approved	05.Apr.16	
123	10101000620		22-Jan-16	2014090474	Approved	11.Apr.16	
124	10101002682		22-Jan-16	2014090474	Approved	11.Apr.16	
125	10101000655		22-Jan-16	2014090474	Approved	11.Apr.16	
126	10101003910		22-Jan-16	2014090474	Approved	11.Apr.16	
127	10101000641		22-Jan-16	2014090474	Approved	11.Apr.16	
128	10102002686		11-Feb-16	2014090474	Approved	11.Apr.16	
129	10102002653		11-Feb-16	2014090474	Approved	11.Apr.16	
130	10101004045		12-Feb-16	2014090474	Approved	11.Apr.16	
131	10101003908		12-Feb-16	2014090474	Approved	11.Apr.16	
132	10101003937		12-Feb-16	2014090474	Approved	11.Apr.16	
133	10101003888		12-Feb-16	2014090474	Approved	11.Apr.16	
134	10101004035		12-Feb-16	2014090474	Approved	11.Apr.16	
135	10601002179		Wangchuck Centennial Park	10-Mar-16	CC_10811002741	Approved	05.Apr.16
136	10601001832			10-Mar-16	CC_10811002741	Approved	05.Apr.16
137	10601003817			10-Mar-16	CC_10811002741	Approved	05.Apr.16
138	10601001796	10-Mar-16		CC_10811002741	Approved	05.Apr.16	
139	10601002222	10-Mar-16		CC_10811002741	Approved	05.Apr.16	
140	10601002234	17-Mar-16		CC_10811002741	Approved	05.Apr.16	
141	10601001974	17-Mar-16		CC_10811002741	Approved	05.Apr.16	
142	11914000445	21-Mar-16		T0010228	Approved	05.Apr.16	
143	10101004821	22-Mar-16		T0010304	Approved	05.Apr.16	
144	10601001987	24-Mar-16		CC_10811002741	Approved	05.Apr.16	
145	11210000591	Samtse Territorial Division	28-Mar-16	8504002	Approved	05.Apr.16	
146	11204000534		28-Mar-16	8504002	Approved	07.Apr.16	
147	11206003959		28-Mar-16	8504002	Approved	19.Apr.16	
148	11201002936		28-Mar-16	8504002	Approved	07.Apr.16	
149	11204000655		29-Mar-16	8504002	Approved	05.Apr.16	
150	11209000537		30-Mar-16	8504002	Approved	05.Apr.16	
151	10601003118	Wangchuck Centennial Park	30-Mar-16	CC_10811002741	Approved	05.Apr.16	
152	10601002808		30-Mar-16	CC_10811002741	Approved	05.Apr.16	
153	10601003756		30-Mar-16	CC_10811002741	Approved	05.Apr.16	
154	10601002583		30-Mar-16	CC_10811002741	Approved	05.Apr.16	
155	10601003884		30-Mar-16	CC_10811002741	Approved	05.Apr.16	
156	10601001725		30-Mar-16	CC_10811002741	Approved	05.Apr.16	
157	10601002668		30-Mar-16	CC_10811002741	Approved	05.Apr.16	
158	10601003869		30-Mar-16	CC_10811002741	Approved	05.Apr.16	
159	10601000148		30-Mar-16	CC_10811002741	Approved	05.Apr.16	
160	10601003831		30-Mar-16	CC_10811002741	Approved	05.Apr.16	
161	10601003355		30-Mar-16	CC_10811002741	Approved	05.Apr.16	
162	10101003540	4-Apr-16	9610020	Approved	05.Apr.16		
163	12006002035	Royal Manas National Park	5-Apr-16	9909047	Approved	05.Apr.16	
164	12008001009		5-Apr-16	9909047	Approved	05.Apr.16	
165	10601001776	Wangchuck Centennial Park	8-Apr-16	CC_10811002741	Approved	12.Apr.16	
166	10101004782		11-Apr-16	T0010304	Approved	12.Apr.16	
167	10103000868	Bumthang Territorial Division	25-Apr-16	2014090474	Approved	26.Apr.16	
168	10101002470		25-Apr-16	2014090474	Approved	26.Apr.16	
169	12008000504	Zhemgang Territorial Division	24-Jan-17	201001160	Approved	03.Apr.17	
170	10103001759	Bumthang Territorial Division	2-Mar-17	200407272	Approved	07.Apr.17	

*Annexure V-B*

Sl. No.	CID No.	Division Location	Application Date	Submitter Id	Action Status	Action Taken Date
171	10103001775	Bumthang Territorial Division	2-Mar-17	200407272	Approved	07.Apr.17
172	10103002301		6-Mar-17	200407272	Approved	07.Apr.17
173	10101002514		6-Mar-17	200407272	Approved	07.Apr.17
174	10101002763		6-Mar-17	200407272	Approved	07.Apr.17
175	12007001216	Zhemgang Territorial Division	22-Mar-17	20130803037	Approved	03.Apr.17
176	12004002110		22-Mar-17	20130803037	Approved	03.Apr.17
177	10711000379	Thrumsingla National Park	28-Mar-17	CC_11514002163	Approved	07.Apr.17
178	21309000234	Sarpang Territorial Division	28-Mar-17	CC_BP_11206002854	Approved	04.Apr.17
179	11310000023		28-Mar-17	CC_BP_11206002854	Approved	04.Apr.17
180	11310000716		28-Mar-17	CC_BP_11206002854	Approved	04.Apr.17
181	11309002489		28-Mar-17	CC_BP_11206002854	Approved	04.Apr.17
182	11309000126		30-Mar-17	CC_BP_11206002854	Approved	04.Apr.17
183	11307000736		31-Mar-17	CC_BP_11304001870	Approved	04.Apr.17
184	10601002058	Wangchuck Centennial Park	31-Mar-17	CC_10811002741	Approved	03.Apr.17
185	11313000104	Sarpang Territorial Division	31-Mar-17	9904032	Approved	04.Apr.17
186	11802001122		31-Mar-17	9904032	Approved	04.Apr.17



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