

कु कुण गलुर देश लेग द्र पर पहें बा

Bhutan Integrity House

ઢો'અદ'ર્ધે વ'રેકેુે નું ર્હ્યું હર્ન, રેવ.સેવ.સ્ટ્રેવ.સ્ટ્રેવ.સેવ.સેવ.સેવ.સેવ.સેવ.સેવ.સેવ.લો

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



Performance Audit Reports on Ex-

COUNTRY TRAVELS (Short-Term Trainings)

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SEPTEMBER 2020

शुःर्वे १०१० शुः त्रात्य

Disclaimer Note

The audit was conducted in accordance with the International Standards of Supreme Audit Institutions (ISSAIs). The review was confined to ex-country travels (Short-Term Trainings) by civil servants. The audit was based on the audit objectives and criteria determined in the audit plan and programme prepared by the Royal Audit Authority and the findings are based on the information and data made available by the audited agencies.

This is also to certify that the auditors during the audit had neither yielded to pressure, nor dispensed any favour 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.



मुव्याम्बुराञ्चेशालेनान्नरायहित्।

ROYAL AUDIT AUTHORITY

Bhutan Integrity House

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



ष्यर खे' खे' द्वी खे' द्वी 'श्वी खे' खे के न्यी '/१०१०/ १०५५

ह्यें केंस १०००/१०१०

म्नि.पह्रय.अक्र्या.जी मुल मल्दा ले मिल्या भूत के किया मिला

इ्टकेंद्र अर्केग खु र्श्रे'त्रस'८८'त्रम्बर्धाः हेत्र'यम्। पश्चतः क्रुवः स्वा नेसन्त्रमाः भूत्रमा ५५० स्था द्वीताः भूत्रमा द्वीताः भूत्रमा

इंट.क्रेब.अक्ट्र्याःशी कुल'र्पेट्र प्रत्वाद भ्रीत प्रचार विषय । सूत्र केंग्र प्र

इ्टकेंद्र अर्केग शु শ্রীতা.লূেহপ্রপ্রষ্ঠবের্ডুহ্রটেপ্রস্কুর্মপা

ૢૼૡ.ૹ૾ૺ૾ ૹ૾ૢૺ૾ૹ૾૾ઌ.ઌૹૢૼ.ૡૹ૾૽ઌ.ૹૢ૿ૺ.(ઌ૿ૡ.ૹ૾ૺઽૹૢ૽ૼૺૼૼૼૼૼૼૼ૾ઌ૱૽૽ઌૹ.ૡ૽ઌ.ૹ૾ૢૹ.ૡૢઌ.ૹ૾ૡૺૺૺૺૺ

લે.વાશ્રુળ.ટુ.ધુ. કુમ.હુન.ટૈય.જજ્ઞજ્ઞ. ક્રી.ખૂ.401400-6 જ્થે. તત્તવ.ભૂટ.તતુ. કુ.મૈળ.પસૂ.પવંચીળ.કી. (લિધ. ह्यटःर्बेट्रायहरार्सुः) त्यसायचेयाः क्षेसावियाः सूत्रालुः स्वयासाधित्। क्षेत्रावियानेः मुत्यायाबुदः क्षेत्रावियाः प्रवासाधिता तर्मुगाःगीः सःबिस्रश्राकेदःसं ५८ तर्मुगाःगीः स्रेश्राबिनः मङ्गः विस्रश्राद्धस्रश्राद्धस्रात्रात्वस्य क्रितः वर्षाः तद्देव'तवन'भ्रे'र्भे(न्य'क्षेत्रा क्रेश'बेन'दे. लक्ष'तव्हेल'क्रेश'बेन'ले. कर्र्व, क्रवंते'क्रेश'बेन'म्बेर्क्ते'क्रुक्ते'क्रुक्ते यात्र वितः (ISSAI 3000) ५८. क्रीला याबिटा क्रीला ब्रीटा प्रता प्रता विता क्रीला वित्र क्रीला क्र . इब. १.८८ . १.८८ . १.८८ . १.८८ . १.८८ . १.८८ . १.८८ . १.८८ . १.८८ . १.८८ . १.८८ . १.८८ . १.८८ . १.८८ . १.८८ .

- क्षे.मैज.तम्.तम्.तम्. (लिथ.विट.मूर्ट.नर्ट.) व्. तकर.वाष्ट्र-ट.तम्.तम्.तम्.त्र्र्यःतवतःवृतःर्व्यः
- ४. क्षे.मैज.पज्ज्.पचीज. (लिथ.वीट.क्ष्र्रेंट.चर्ट्.) क्ष्. जि.प्यचत.कथ.क्चे.क्ष्र्री.जन्न. पज्र्.पड्रेंच.पवच.लूट. बेद देश गहत पर्झे दी
- ्व. नहरः र्करः हे र्प्पेर् प्यते रिक्वे क्वाया तर्यो प्रयापा (स्वायहर र्सेट्वेरः नहरः) र्ह् तर्ये वापारा प्रिर् सेर् गहबार्चें दे। ५८
- ८. धुःमुणातर्वे त्यायार्क् विष्य उठ्ठापर्वे देवे देवे देवाया प्रमायाया विषय विषय विषय विषय वयर र्थेर सेर रेश गहर पर्वे है।

क्र्यात्वीताः कृ, जृत्यं तपु, रेक्कोपवां तपुंचर, प्यावां वाच्यां क्रांचे स्थात्वे स्यात्वे स्थात्वे स्थात्ये स्थात्ये स्थात्ये स्थात्ये स्थात्ये स्थात्ये स्थात्ये स

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त्वर् कुषु कि त्यार्थ हो त्यावर तहा हो जल कुषु त्यां तहा कुष्ण वा वित्य कुष्ण वित्य कुष्ण वा वित्य कुष्ण वित्य कुष्ण वित्य कुष्ण वित्य कुष्ण वित्य कुष्ण वित्य कुष्ण वित्य वित्य कुष्ण वित्य वित्य कुष्ण वित्य वित्य वित्य वित्य कुष्ण वित्य वित्य वित्य वित्य वित्य वित्य कुष्ण वित्य वि

इमश्राबियायर्गा तद्देव तद्ययायते. बैका मिला मिला मिला मिला मिला स्थित हैं का क्षेत्र त्या स्थित स्थित स्थित स् इमश्राबियायर्गा तद्देव तद्ययायते. बैका मिला मिला मिला मिला स्थित हैं का क्षेत्र त्या स्थित स्थित स्थित स्थित स लूर ज़र खे. बु. खुवी टु. जब. मैज. लूर अञ्चय. प्रजूर ज़िव. कूर्य ज्ञान १० मी. जब. चुरे. प्रजूर अ. च्याचे. रे विषय. प्रजूर अ. च्याचे. रे विषय. वि

(धुँवःई:हे)

क्रिमालेयार्थेटमाख्यायमार्क्य

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- १. क्षे.इं.सूंब.क्ष्य.क्ष्यू.वं तर्चिंब.वंबेट.। ह्या.संब
- य. मुल्यं र्येते म्वेस द्र्येत स्राहेन स्था मुल्यं रेते म्वेस द्र्येत स्थान करा विसास्य
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- ८. शे.हे.पत्ति.पह्र्य.भक्र्या.जी मैजा.लूट्य.क्र्याया.जी ह्या.संग
- प. शे. हे र्श्वा अंतर्भा तर्वे त्रित्य अर्के ना त्या कुत्य प्यें द्रश्य के त्रित्य के त्रित्य क्ष्य क्ष्य
- पद्मि.पहूर्य.अष्ट्र्या.जी रेशटश.क्ष्रेश.क्ष्यांश.क्षेट.। मैण.लूटश.क्ष्यांश.पर्टे.कुर्य.शू हाथ.तीय (पर्ट.पीय.प
- a. ऍ८२५'ख़ॖॻॱॴ॒॔ॱक़ॆढ़ॱॡॖऻ क़ॗऀ॔॔॓ॻऻज़ॖड़ॱढ़ऀॱॺऻऍॺऻॱॾॢढ़ॱक़ॕ॔ॺऻॴ ॾऀॴॶॺ
- लैच-र्रेग्रथ-द्वेश-लैच-र्थेट्य-सुन-सुन-सुन-दिन-दुन-दुन-दुन-दुन-दिन्।
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- _{ढ़}. ढ़ऀऀॸॱर्रेग्रथॱक्षेयॱबिनॱॲ॔ॸॺॱख़ॖॸॱॶ। ऄ॒ॸ॔ॱढ़क़ॸॱऄ॒ॱक़॔ॺऻॖ क़ॗॗॖऀ॓ऀ॔॔॓ऀॵॹॱॵढ़ॸॱॸऀॸॸॱढ़ॾॕॺऻ
- १०. धेमार्करामीयइ। ५८
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८.७: मुल्पामाबुराबी मार्थिमा खूतार्सीमारा श्रीका विष्ट्रितकार्मीरावसेत्या मुण्यस् रित्राप्त स्वीता स
श्चेर:श् <u>चे</u> र:पर्चे:पर्ग्य
ભેલું, મ: સદ્યાર્તેના
1,2 h 2, 2,2 J J J

श्ववःल्वे पड्ड देवा

ख्रेत.वर्ट. त्यां जि.च्यूर.कुर्याका योटि दिन्तव्या वर्या तट्टें त्वित् वर्या त्यू त्या वर्षा वर्षे त्या कुरा वित् त्यू त्या वर्षा तट्टें त्या वर्षा त्या तट्टें त्या वर्षा त्या तट्टें त्या वर्षा तट्टें त्या वर्षा तट्टें त्या वर्षा तट्टें त्या वर्षा त्या वर्षा तट्टें त्या वर्षा त्या वर्षा त्या वर्षा त्या वर्षा तट्टें त्या वर्षा त्या वर्षा तट्टें त्या वर्षा वर्षा

- यः क्षे.मैजायमूं.पर्मीजा (लिथ.वीर.मूर्मेर.वर्चर.) क्षे. मायनच.कथ.मी.मूं.जन्म. पर्मा.पर्हेथ.पत्तच.
- ्य. पहरःक्षरःहेःलूरं प्राप्तःह्वेःम्वैजायक्ष्यायम् (लियःबिरःक्ष्रीरःपर्यरः) क्ष्रः यम्रेजायःलूरं अपेरः हुन्नः योध्यःप्रमुख्याः (लियःबिरःक्ष्रीं राप्ताः विष्णायःलूरं प्रमुखः प्रमुखः प्रमुखः प्रमुखः प्रमुखः प्रमुखः प्रमुखः
- ८. ष्ट्रीः मुत्यायर्षे प्रत्यापार्क्, त्वाप्तवार्यक्षे प्रत्याच्यात्रे विष्यः विष्यः विष्यः विष्यः विष्यः विषयः व

क्षत्र, व्यक्ष्य, व्यवक्ष्य, व्यक्ष्य, व्यवक्ष्य, व्यवक्ष्य,

वयन्तः भेन्नः वीन्नः वीन्नः क्षेत्रः क्षेत्रः क्षेत्रः क्षेत्रः वीन्नः क्षेत्रः वीन्नः क्षेत्रः वीन्नः क्षेत्रः वीन्नः क्षेत्रः वीन्नः क्षेत्रः वीन्नः विन्तः विन्

बैग ची.प्राप्तां की. अर्थि त्यं जात्रां प्राप्तां प्राप

म्बान्यत्वर्थः क्ष्याः वित्तर्भः क्ष्याः वित्तर्भः क्ष्यः विव्यत्तर्भः विव्यत्तरः विव्यत्तरः विव्यत्तर्भः विव्यत्तर्भः विव्यत्तर्भः विव्यत्तर्भः विव्यत्तर्भः विव्यत्तर्भः विव्यत्तर्भः विव्यत्तर्भः विवयत्तर्भः विवयत्तर्भः विवयत्तर्भः विवयत्तरः विवय

- म्रीयामित्रस्य म्यामित्रम्य स्थाप्त स्थापत स्यापत स्थापत स्य
- પ્રત્ય કૃષ્ઠ કૃષ્ઠ ન કૃષ્ઠ કૃષ્ઠ ન કૃષ્ઠ કૃષ્

- $\frac{2}{3}$ ્રિત્ ત્ર્દ્ય ન્યાયા સુત્ર ત્રાપ્ત સુત્ર ત્રા સુત્ર ત્રાપ્ત સુત્ર ત્રાપ્ત સુત્ર ત્રાપ્ત સુત્ર ત્રાપ્ત સુત્ય સુત્ર ત્રાપ્ત સુત્ર ત્રાપ્ત સુત્ર ત્રાપ્ત સુત્ર ત્રાપ્ત સુત્ર ત
- कृ क्युं मी न्वर्यं अवेश्वरावंत्राण मान्यः वृष्यः अपेश्वर्यं क्युं स्वर्यः व्युं स्वरं स्वर
- श्र-श्रॅन्य-संत्रिय-दि-त्यचेया-परि-प्येन-परि-प्येन-स्वर्णन्य-स्वर्य-स्वर्य-स्वर्णन्य-स्वर्णन्य-स्वर्य-स्वर्णन्य-स्वर्य-स्वर्य-स्वर्य-स्वर्य-स्व

येदुः, यः द्वैश्वावियःग्रैःर्भून

१.१ दग्व-५ पर

ख्रीयाःमीः ऋष्विभ्रश्वः क्षेत्रः त्व्युमाःमीः ऋषः ख्रीयः यञ्जरः ध्रीः मुण्यः व्युम्यः व्युमः स्विभ्रश्वः क्षेतः व्युमः स्विभ्यः क्षेतः व्युमः स्विभ्यः क्षेतः व्युमः स्विभ्यः व्युमः स्विभ्यः व्युमः स्विभ्यः स्विभय

ने अप्ति । यहामामी है अप्ति प्रच्या प्रेश विया प्रच्या प्रच्या है अप्ति प्रच्या है अप्त

७.१ हैंशक्षेत्रःग्रीःग्रवशःर्क्त्।

त्त्राः क्ष्रेंद्र, ४०७७ व्यः त्राप्तः द्वरः त्राप्तः द्वरः त्याः त्राः क्ष्रिः त्याः त्याः क्ष्रेंद्वः त्याः व्याः क्ष्रेंद्वः त्याः व्याः क्ष्रेंद्वः त्याः व्याः क्ष्रेंद्वः त्याः व्याः व्य

१.५ हैं अ'लेच'ग्री'न् अगमार्ने बा

मुल'गाबुर-द्वेश'बिय-र्यर-प्रदेव'ग्रीशः ग्रानुश'त्र'योत्र'शे:द्वेश'बेय-र्वेशगश्राण्यात्र्यात्रेशः वर्गे प्रदेव'यवयः

- ली. जन्न जीयान्य स्टिन्स स्टिन्स
- ्व. नहरःक्र्यः हे र्षेत् यदे श्वेशः क्वायः त्या व्यायः (स्वाश्वरः श्वेतः व्यायः व्यापः व्यायः व्यापः वयः व्यापः व

८. द्वि.म्रिज.पर्स्य.पर्से.प्रमेश. द्य.म्य. १४४.म्ब. १५४.म्ब. १५४.म्ब. व्य. १५४.म्य. व्य. १५४.म्ब. व्य. १४४.म्ब. व्य. व्य. १४४.म्ब. व्य. १४४.म्य. व्य. १४४.म्ब. व्य. १४४.म्ब. व्य. १४४.म्ब. व्य. १४४.म्ब. व्य. १४४.म्ब. व्य. १४४.

१.८ हैशक्षियःग्रीःख्यार्कर्।

त्वचःडी अभःश्वेतःश्चेरःचन्दःमी:चःख्याशः नेंश्व्यः नेंश्वःश्वेरःचनःश्चेतःमीन्दःश्चेतःमीन्दःश्चेतःमीन्दःश्चेरःचन्दःभीःचःभीःचन्दःभीःचन्द्रःभिःचन्द्रःभीःचन्द्रःभिःचन्द्रःभिःचन्द्रःभिःचन्द्रःभिःचन्द्र

મેટ્યા.કૃતા.કૃતા.કૃતા.હૃત્વ.વત્તર. ભૂપેતા.લુવી (હિર્-કૃત્વા.लॅ.कृ.હિવ્ય.સૃત્ય.) ફ્ર. નું.ત્યું તો.લું ને.લેંદ્રેર્ટ. તાલુ. ફ્રે. મેળ.ત્ર. નું.વર્ચેળ.ત્યું. તેંચેળ.ત્યું. તેંચેળ.ત્યું. તેંચેળ.ત્યું. તેંચેળ.ત્યું. તેંચેળ.ત્યું. તેંચેળ.ત્યું. તેંચેળ.ત્યું. તેંચે.ત્યું. ફ્રે. મેંત્ય. કૃત્ય. કૃત્ય.

৴৽৻ য়ৢয়৾৽ঀ৾৾ঢ়৾৽য়ঢ়য়৾৽য়য়

१.५ ईशःविचःग्रैःगर्देदःयेवा

७.७ हैशःविचःग्रुःग्रुःदेश

+ धेग'कश'नश्चर'वेन:

વર્શ્વનિશ્વન્ કેશ્વાલિવાન્ વરાવદ્વિત શ્રેશના લિ. તાળતાના તાનુ તાલી તાલાન તાલી તાલાન તાલી તાલાન તાલી તાલા કર્યા તાલી તાલા લિ. તા

णवशसून'न्छे'न्ध्न:

+ 5:755

યોય માં તેને ત્રામાં તેને ત્રામાં તેને ત્રામાં ત્રામા ત્રામા ત્રામા ત્રામા ત્રામા ત્રામાં ત્રામાં ત્રામાં ત્રામા ત્રામા ત્રામા ત્રામા ત્રામ

४.७ ही.मैज.पर्मे.पर्मेला

त्रचन्यं म्तन्तः नेतृ क्षे क्षेत्रायन्तन् भ्रायन् भ्रायन् क्षेत्र मुन्ना मुन्न क्षेत्र क्षेत्

१.१ वहें ब क्रेंट में माने प्रा

यन्तर्युत, स्ट्र्निट्र्स्, श्रुच्रव्यक्ष्य, व्यक्ष्य, व्यक्ष, व्यक्ष्य, व्यक्ष्य, व्यक्ष्य, व्यव्यक्ष, व्यव्यव्यक्षः, व्यव्यव्यव्यव्यव्यव्यव्यव्य

ત્ર્યુંને તેને તેને સ્ત્રું તેને સુર્વેન્સ સૂર્વેન્સ સુર્વેન્સ સૂર્વેન્સ સુર્વેન્સ સુર્વેન સ્ર્વેન્સ સુર્વેન્સ સુર

र्थाः अक्षत्रश्च क्ष्यं वेटः चान्नणः तम्भूनायः तम् भूनः तम् भूनः तम् विचः विचः तम् विचः विचः तम् विचः विचः तम् विचः तम् विचः तम् विचः तम् विचः विचः तम् विचः तम् विचः विचः तम् विचः विचः विचः तम् विचः तम् विचः तम् विचः तम् विचः तम् विचः तम् विचः विचः तम् व

દ્રાંત્ર્યાલી ત્યાર ક્રિક્ષિત્યાન ક્રિક્ષિત્યાન ક્રિક્ષિત્યાન કર્માત્ર કરમાત્ર કરમાત્ર કર્માત્ર કર્માત્ર કરમાત્ર કરમાત્ર કર્માત્ર કર્માત્ર કરમાત્ર કરમાત્ર કરમાત્ર કર્માત્ર કર્માત્ર કર્માત્ર કર્માત્ર કરમાત્ર કરમા

चतुःश्रृं चा अप्तान्तान्तः क्षेत्रःश्च्रीत् त्वन्त्रः त्वेत्रः वित्रः व

४.५ गर्डुगः भेदेः गर्ने पर्मित्

त्यात्रः र्ष्ट्, त्यात् वित्रः स्त्रितः स्त्रः स्त्

- वि'ग्योर्भग गै'र्नेब'तुः श्रीन'ड्ड्यू प्र'न्न प्रमास्क्रीत हैं 'ग्रेम प्रमास्क्रीत हैं 'ग्रुम प्रमास्क्रीत हैं 'ग्रुम प्रमास क्रिक्त हैं 'ग्रुम प्रम क्रिक्त हैं 'ग्रुम प्रमास क्रिक्त हैं 'ग्रुम हैं 'ग्रुम क्रिक्त ह
- यश्रेम्मान्द्रवेदः तुश्रार्वम्युः श्रेश्वेपश्यः न्यान्यान्वेयः प्रवेदः स्वाप्यः विवादम्यः वि

- श्रीर प्रमृत विष्णिया यो श्रीन प्रमृत प्रमृत प्रमृत प्रमृत प्रमृत विष्ण प्रमृत विष्ण प्रमृत प्रमृ

पक्षांत्री प्रस्तांत्री प्रस्त

४.८ ही:मुल'त्रम् त्यूल'मी:रेग्रा

धु दःदेन:क्रुॅंट:चह्र्य	शुद :बुंद:बुंद:चद्दर
ঝামঝ'ব্বহ'	मुर्डुमा यमा माले 'सेबा भेषा र्कं र /यमा खेर।
अञ्चुत्र ⁻ र्स्चेट-/आयन्य-अर्क्चग्	स्व र्ष् व र्श्वेट यहरा
मेश्चर्या त्यमा र्मेर अदि भेश रहर् / मार्ड्या त्यमा र्देया अदि .	য় ৢ য়ॱয়ৄৢয়ৢয়ৼৢৼ৾৽৻য়ঽৣয়৽য়৻য়৾য়ঀ
मर्जुमायमामित्रेर्द्रायम्बर्धिर।	चेश.ल्य.के.सूर्य लट.य.झिज.षट.के.सूर्य
यतः र्वतः श्रुं दः यह र।	क्षेड्र्ग लट.व. अपूर् मैंन.क्षेड्री

बढ़बः <u>र्स्</u> चेम्बर्-८-:वर्द्धवःमधिमा	र्मुश्रपद्भश्रम् लट.प. मृ.पर्सैट.खेल.पह्स्थम
	ଲ୍ୱ. ଏज.୯ଞ୍ଜୁବାବା ୧୯ ଗୂକ.କୁଧାବା ବାଦଶ.୯ଞ୍ଜବା ଗୂକ.ଘାସିବା
	हु क्विल ले. विषट तचुल क्वी तर्जे त्य बील विषय विषय विषय ।
त्र्युर-प्रुर-ष: त्र्युम-मे 'बे' मार्थेम 'च उत्त 'धेम 'द र 'श्रेम माबे' २०१२	उ त्र व्या

४.५ क्षे मुण पर्मे प्रमुण मी मुन्य पर्मे र मूरा

१) यम् से १११ वरः तम् व तस्व स्व संस्थान से वर्षा

रेवा	ત્યન્ન કૃંદ્ર સેંદ	বর্গীব্'ঞ্জব'/	खुर:रेग:५८:	য়ৢ'য়ঀৗ৾৾৾৾৾৾৾৾৾৾৾৾৾৾৾৾৾	য়ৢ'ঽঀৗ৾ঀ	यमायेत्र	यग्रव,यहूब.ता.
WZ.1		ঝামঝ'ঝর্ক্রিযা	यहूबःश्चिरः।	क्यिन:श्रुर।			র্লুহম:বর্ষুধ্যর
)	र्शे दवा ५८ द्वा वा का किया सुदाराया	e 9	५ ७१	(કર્ય	1330	23p	વગગહ
3	यक्षेष्र.ध्याः क्षेष्र.प्रया	22	32€	२ ७	२०ग	© 1	حرو
3	नेश देग 'झुव 'प्य	r	<i>11</i> 4	2 p	३ ७	30	ን ቦቦ
د	२८७.३४.३४.५	20	330	209	عره	७५	400
ч	हु.पर्चेज.केंब्र.प्यच	22	103	<i>1</i>	শ্বগ	८ ३	२०५
(t	गर्से नदे सूर्व प्रमा	1 6	द्रग्रह	२ ८७	५७७	101	2336
ป	ब र-श्रे ५ '५८:श्रॅथ'तद्देव'ख़ब'प्तग	20	ع م	34	444	હહ	તંગ(૧
4	नम् र्नेष्-८-नक्कुन् त्रचेषः भ्रुषः त्वा	G	160	44	396	द्रक	4 3 <i>9</i>
r	ઌૹ ઐ'ઽઽૻૹ૾ૺૹ૾ૢૼૼૼૼૼૼૼૼૼૼૼૼૼૼૼૼૼૼૼૼૼૼૼૼૼૹ૱ૡ૱	4	าขน	(rų	100	4 4	e32
90	विचर्भ में मा स्थ्रेव । यम	4	324	ρζ	3 &0	שמ	(e)
<i>99</i>	क्षेष्र.क्रूचन्ना मैल.लूट्य.रेचोष.भुैर.रेचल.षड्झन	3	પર	3	p	G	এব
13	শ্রীতা,লূেখন,প্রষ্রব,ব্রেখ্ন,র্জীপ, ফু্ুুুুর্যাপা	3	e li	3	23	ป	ปๆ
	নৰ্মূঅঝ	234	१९७३	1613	बुर्व	ଧ୍ୟସ	५,१६१

१) हैस'दिन'यस'से'११ वर सुत'व्युर'र्सेट'पर्र' में वर्षेर'र्सर'र्सरस्य

	(હ્ય.ત.વેટ.) હુવ.ક્ષેત્ર.વજૂ.વર્દ્યકા	ग्वस्य:गुर्दःर्भृग्यःदह्व। (स्ययःद्यः)	(ঝ'আ'র্ন') শ্রুন'নন্ন-'গ্রী'নেঘুঝা	ন <u>র্</u> ষুঝঝা(ঝ'আ'ব্ দ ')
বর্ষুমঝ (বৃহু্ণ্র'শ্রম')	322.22	16.10	<i>હવ.</i> ૠૃ	३ ५५.३०

□1 1	૫ ૨. <i>၉૨</i> %	વસ્તાન્ય%	ഉച.പ്ഉ%	200%	
तद्भुर-(सुरुष: कुण मृबुर-'क्रेश'बेच'र पर-'तहेंब' म्रे''र्स्डर 'बेच					

३) इसार्था २०१४-२०१८ वटः स्वि मुटार्में टाइसारमें पद्देव सारार्मे साराधना की मुखारावन १०।

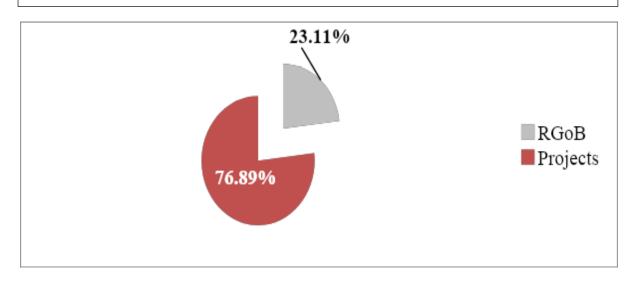
ਧੁੈਯ.ਯਹ	বেশার বেদ্রের নার ক্রান্থানা	म्रील.प्यचा	यम्बर्यस्व स्तरी मुरुषाम
^{चूते} तो ब	2366	ञ्चै:व्यट:गा	पर
मुं.बा≺.।	491	જાવ:ર્ટે.વું.તું.તા	ug
बे'मृष्ण	43 b	ल्रस. ल.मु.५.ग्री सं.वर्षे.५५. लुम.५८म	&p
ম্ব-শ্র-শ্রবশ্য	ર ૦૫	क्युं व्या	e 3
र्गे;२ै:प्प	240	हूर:सावी	& 0
हृ:भूव्।	243	ર્જ્યુન્સ-તે-ધ્યેન્યા	34
इंट.ज.र्नेची	296	बे.च्च्र-ज़ब्दन्श	ป
श्रेरःगार्थेर।	<i>99</i> 0	જ્ઞે.વ.જી	4 6
शुःभेतःहरःयेव्रा	PR	શે.ત્યું વ.જામા	વ ષ
ય.ખુ.તુ.ત્યા	GO	রব্না	30

त्रचुर सुरशः कुषा गृतुर इंशाविय द्रयर पर्देव ग्री द्रध्य विया

देवाल रा	र्श्वेदःचह्र-तर्गित्द्रेवःतव्यनःचतिःग्र्ड्याःश्वेतिःश्वेदः।	चीरकाषी यम्बरप्रहूषःतप्रुः
2	લદ્યું મુર્જુના તાના ર્સું વર્ષ્ટ્રે કૃદ્યે તો તૃત્ર	\<3 2
3	पर्से.भर्चेष.ज्ञेश.ल्य.क्री. क्रीण.क्रीय.ज्ञेश.ल्य.वार्द्धवा.क्री. क्ष.ज्ञ.त्राचेषता	10 6
3	नुर.भूबी.यहूब.भूँर.शूंच.बी. वेंदु.जुबें प्री	७५
٠	नर्जे मूर्गेर तथेया ने अप्येत मुर्जु मार्श्वे । भेरती मीत्र मा (अति अप्येत)	GO
ц	ल्.मु.हुब.२ ज.मू.सैज.मु.सूच.कु. व्युद्ध.ज्यू	ર્ય
G	चु'र-प्य'म्र्र्ड्वा'लम्'र्श्चेर-सृरे सूर्वरेले ह्य	२७
ป	श्चैयं द्रवाया क्री वार्ष्य वाराय वाराय वार्ष्य वाराय वार्ष्य वाराय विद्या वार्ष्य वाराय वार्ष्य वाराय वार्ष्य	ર ષ
4	ख्रेतः, ख्रेश्वाच्याः क्षेत्रं, क्षेत	ર પ
p	म्रीज.वार्षेट.प्रवात्र.क्ज.जन.विटन. र्वेषु.जुप्री	20
	कृष्यः रःश्रॅः व्याप्तरः विचायर्के वाक्षेपः वेष्यूवा	96
10	र्हे, ख.चे.ता.मीट. ह्वीया प्रत्येता ऱ्या. यादीया कुं. वे.तेंजा	26

म्या म्या

र्सुर-ग्री-वर्ग्युः व । यस्रस्रे-११ वटः दुस-मुट-सुर्वेट-वहर-ग्री-र्वेव-या, यस-यग्रीय-मुवा-स्थान्तः यम् वाप्तान्त्रः विवानान्त्रः विवानान्त्यः विवानान्त्रः विवानान्त्रः विवानान्त्रः विवानान्त्रः विवानान्त्रः विवानान्त्रः विवानान्त्रः विवानान्त्रः विवानान्त्रः विवानान



रेंग	यशक्रिंदै सेट ।	कु व ःक्षेत्रःतर्क्कः	ग्रवसःमुद्धःर्म्गा	ब्रैंट.वर्दर.पर्वेश.	ন র্কুয়ম।
% 5"		दर्भग	वहेंबा(५५०	५८: ५८:म्बिबा	(বৃহ্বঅ'শ্রশ্ন')
		(ব্রুথ'শ্বঝ')	শ্ৰম:)	(ব্হুঅ'শ্রুঝ')	
)	र्शेवस'र्ट्यम्ब	१०५,५५७,६०५.१६	44,4 04,460.00	11,634,441.00	१५३,५१६,५५०.१६
	क्ल.सेथ.प्रवा				
ζ	नक्षेत्र.म [ु] र्ग.क्षेत्र,ायम	10,646,01a.ao	પ્. ગ પ(<i>ધ</i> ,૧૦ ૨ .૦૦	૯,૫૭૯,૦૯૫.૮૩	<i>૧૧,૦૧</i> ૨, <i>૧</i> ૦૧.૫૧
₹	नेश-द्रवा-झेब-प्रवा	હ,હુગ્ર,૫૦૫.હર	૫,૫૭७,०,०,૧૯	2,299,490.00	23,602,604.26
٤	५५०:३४:३४ -४म	<i>૧</i> ૩,૯૩૫,૧૯૧.૯૫	p,442,9&4.00	५,२०७,७६३.३५	१५,३,०५०,०५०.५३
(ही.पर्चेज.क्षेष्र.प्रच	ર, ૃદદગ,પપ્ર.પ્			ર,ૃદહ્ય,પ્પર.પ્
į	गर्ने नित्र द्वेत ।वग	23,420,003.02	e,เกมข,รุปน.00	५,११५,०७०.८०	44,649,444.49
J	ब र-श्रेन-न्-र्श्वेषः	१५,८९,०१८.१७	३,७७५,३७६.००	३,०५२,५००.७६	<i>२२,१</i> ०,२ ५३. ६०
	यहूर झेर प्या				
`	नर्-र्न्ब-न्-नर्मुन्-त्रचेल-झ्ब-त्वन	16,964,063.94	<i>૧૧,૧૦</i> ૨, <i>७</i> ૨૨.૫ <i>७</i>	وه.لام) ۲٫۹۰۶	ર થ,પ(૮ ૨,પ થ૨. ૨ ૫
ι	८१४.श.र्ने.स्रें. १४५.कि.	થે, <u>થ</u> 00,રપૃૃ.રપ	८,०३०,०१३.००	प,८०८,२५५.८७	Jay,J4&,G4.ag
10	विचन्तरहेंचा झेंब.प्यच	७, ,८०७,५५५.५०	પૃત્ય, રૂપર. ૦૦	16,000,000.40	२७,००८,७५७.०८
1)	मुल.लूट्य.रेबोद.श्रुर.रेनल.यह्शय.	ક્ ,પ(ડપ,ક્(ડ૦.૭પ	द्र,२५५,७७७.००	વ,૧૧૦,૫૯૩.૫૫	५, ,८५७,७५०.५०
	झेब.क्रूबाबा				
19	শ্বীতা.লূেখন প্ৰষ্ঠতা.ব্যক্ত্ৰ নেজুৰ ক্ষুত্ৰাপা	4,637,000.94	રૂ,૧૯૧,હ્પ્ય.૧પ્	५,७३३,५७५.२०	Jay,02ay,&ay p.40
	ন র্মুরম।	<i>१११,१०५,</i> ৶ ८ ५.१५	५७,५०७,०७१.५५	(4,444,446.21)	444,400,046.4

त्रेत्र यः द्वेशक्षतः मुचार्यः तत्र्रशः र्ह्या

रचे.प्रचा १ ता. जुबाबाकपुर वीतायवार वी

- यी. चीला. चीलिट. खु. चार्च. व्रेट्स. प्रचार क्षा. प्रचार
- क्री.लावाक्ष क्रियं स्त्रीय त्यां त

- हे. मुक्ष. र्क्षेत्रभाषीय. मूर्यात्रप्रात्मका प्रमान्य त्यात्र त्यात्य त्यात्र त्यात्य त्यात्र त्यात्य त्यात्र त्यात्य त्यात्य त्यात्य त्यात्र त्यात्य त्य
- स्यायहरू हुँ योश्वर स्युवर स्थायहरू हुँ रेश्वर सुँदर सुँदर स्थायह सुँदर स्थायह सुँदर स्थायह स्थायह सुँदर स

५म्चे त्यमा द्राः कर मुँव ५८ वें र त्यमुव्य सु

र्ण्न्यामिल्ट-क्षेत्रालिय-प्रवर्धित म्थ्रीस्त्र क्षेत्रायक्षेत्र प्रविधायक्षेत्र प्रविधायक्षेत्र प्रविधायक्षेत प्रविधायक्षेत्र प्रविधायक्षेत्र स्थ्राचित्र स्थ्राचित्र प्रविधायक्षेत्र प्रविधायक्षेत्

द.७ र्भेग्यास्यानःगित्रात्वानःगीत्रात्वान्त्रात्रा

- चीत्त्रचातुं, ताच्यां ची, चाचु, ताच्यां ताच्यां विद्यां त्रां त्रां के त्यां चीत्र चाचु, चीत्र चाचु, चीत्र चीत्र

मी र्ने द त्युः र् र्चे मार्था मार्थि मार्था मार्थि मार्थि मार्थि मार्थि प्रत्ये प्रत्ये प्रत्ये प्रत्ये प्रत्य प्रत्ये प्रत्

बह्रमान्वसुर्योदय। (ख्र-रेमान्टः	त्वर्ष्यते व्याप्ति (खर् रेषा र्र ति वि	নশ্বুস:ঘৰ্ষা (ন্তুস্	खुर् देग्दर दहेव
प्रहेंत् र्श्कुर में मा त्य ात्र (१००)	क्चनः क्रुंतः मार्वेषाः देतः १८० ५८ः स्थानमितः ५८ः क्चनः क्रुंतः मार्वेषाः देतः १८० ५८ः स्थानमितः ५८ः	र्माग्वसःव्हर्भुहः र्माग्वसःवहः१९६७)	सूनिः म्यान्यस्य र्स्यायह्म्यायन्यः सून्यायह्म्यस्य
१ चर्चः स्वायम्यां १ चर्चः स्वायम्यां १ चर्चः स्वायम्यां न्यं वा १ चर्चः स्वायम्यां न्यं वा १ चर्चे त्रं त्यं न्यं वा १ चर्चे त्यं त्यं त्यं न्यं वा १ क्यं क्षं त्यं प्याप्तं न्यं वा १० व्याप्तं व्याप्तं व्याप्तं न्यं वा १० व्याप्तं व्यापतं व्	१ विश्वत्यात्वान्त्य्वा १ विश्वत्यात्वान्त्याव्वान्त्य्वा १ विश्वत्याव्वाव्याव्वान्त्याः १ विश्वत्याव्याव्याव्यान्त्याः १ विश्वत्याव्याव्याव्याः १ विश्वत्याव्याव्याव्याः १ विश्वत्याव्याव्याव्याः १ विश्वत्याव्याव्याव्याः १ विश्वत्याव्याव्याव्याव्याव्याव्याव्याव्याव्याव	र्णे मुद्दश्चे श्चेर् देव १०१५ 55'व्यक्वेया	72121

त्युर सुरशः में ग्रावशः ग्रें भूर रे न १००१

- म्। हैश्वालियाक्षेः क्रवालीयाक्षेः व्याप्तानियाक्षेत्र विष्ट्रात्ते विष्ट्राते विष्ट्रात्ते विष्ट्राते विष्ट्रात्ते विष्ट्रात्ते विष्ट्रात्ते विष्ट्रात्ते विष्ट्रात्ते विष्ट्राते विष्ट्रात्ते विष्ट्रात्ते विष्ट्रात्ते विष्ट्राते विष्र
- द्येयः यात्राचात्राचि विष्याची प्रावि प्राव

ક્ષે. = 2-શ્ર્-ર્ભ્ય-તર્ફ્શન્ય-ર્-ર્શન શ્રુંના ત્યાન્ય-લ્લ્લ નિક્ષ્ય-સ્લિપ્ત નિક્ષ્ય-સ્લિપ-સ

विमाख्याद्मत् यः श्चेर्वात् १०१८ श्चेरत्त्रात् प्राथयातर्वे पत्रवार क्षेत्रम्यात्रात्रामित्रम्यते पत्रवार्मित्रम्यते प्राथयात्रात्रम्यता			
লম-খ্রম.	बर् र्सिट्य (पृड्याग्रसम्य स्य दटः)		
वरःतर्षेत्रं में नसूरः विधायर्हें सरा १० (मारः केंत्रः मारसः ५ रे.)	4.0		
श्रुट.यो.त्रूर-पि. श्रुंच.श्लूंब.त.शावश.अक्ट्या.यी. क्रुंयाश.यीच.यूंट.पत्रुला.सा	۶.۴		
ब्हुंबाश्रःबाद्यः ब्रॉशःस्ट्रेंद्रःबयःवर्द्धिरुशः (क्वुयःविचःद्वरःदिः) व्हुंबाश्रःबाद्यःविःचववाःवीःवविःचर्गान्।चर्चेद्वरेदेःच्वरःवर्वेद्	9.eU		
নৰ্মূ অশ্ব	પ .સ્ <i>હ</i>		

- ङ्ग्रीमाङ्गे, श्रुं, ज्यं ५०४५ श्रुं, च्यं, लक्ष्में क्षे, स्ट्रामाङ्ग्रीमाक्ष्म, मिन्न्यं, स्ट्रीमाक्ष्म, मिन्न्यं, स्ट्रीमाक्ष्म, मिन्न्यं, स्ट्रीमाक्ष्म, मिन्न्यं, स्ट्रीमाक्ष्म, मिन्न्यं, स्ट्रीमाक्ष्म, मिन्न्यं, स्ट्रीमाक्ष्म, मिन्न्यं, स्ट्रीमाक्ष, स्ट्रीमाक्स, स्ट्रीमाक्ष, स्ट्रीमाक्ष, स्ट्रीमाक्ष, स्ट्रीमाक्ष, स्ट्रीमाक्ष, स्ट्रीमाक्ष, स्ट्रीमाक्ष, स्ट्रीमाक्ष, स्ट्रीमाक्ष, स्ट्रीमाक
- स्रुंग्रथः मुन्यत्वा विः प्रविष्णः विः प्रविः प्रविः
- E) શુપાયાલુરાલે મોંપાયાલુ રહેં વાયા શુપાયાં કે તાલાયા સુવા ભુષા શુપાયા ભાષા સે રહું મોં સુંવાયા શુપાયા શુપાયા ભુષ્ય શુપાયા સુવા સુંવાયા શુપાયા સુવા સુવાયા સ

ત્વર્ટા યું. સુંત્રાયા ત્રાપ્ત્રા કુંયા સુંત્રાયા ત્રાપ્ત્ર ત્રાપ્ત્રા ત્રાપ્ત્ર ત્ર ત્રાપ્ત્ર ત્રાપ્ત્ર ત્રાપ્ત્ર ત્રાપ્ત્ર ત્રાપ્ત્ર ત્ર ત્રાપ્ત્ર ત્ર ત્રાપ્ત્ર ત્ર ત્રાપ્ત્ર ત્રાપ્ત્ર ત્ર ત્રાપ્ત્ર ત્ર ત્ર ત્ર

इ.१ क्षे मूर्वित्र में ८ त्रवेष मु १ तकर मृति ५८ हो में मानी मु देश

- ग्र) बि'ग्र्भिंग्'ग्रें प्रक्रम् ग्रुब्रिंग्या वि'प्रक्रम् ग्रुब्रिंग्या वि'प्रक्रम् ग्रुव्या वि'प्रक्रम् वि'प्रक्रम् ग्रुव्या वि'प्रक्रम् वि'प्रक्रम् ग्रुव्या वि'प्रक्रम् वि'प्रक्या वि'प्रक्रम् वि'प्रक्रम् वि'प्रक्रम् वि'प्रक्रम् वि'प्रक्रम् वि
- ब्रुशः श्रद्धं च्यूत्रःश्च्रं च्यूत् क्युं चार्ष्ठः च्यूत् व्यूत् व्यूत्य्यूत् व्यूत्य्यूत् व्यूत् व्यूत् व्यूत् व्यूत्य्यूत् व्यूत् व्यूत् व्यूत् व्यूत् व्यूत् व
- या.कु.पर्विश्वः मुक्तिः प्रदेश्वाशः यत्तरः पूर्वे मुश्चः सुर्याश्वायः यत्तरः पूर्वः सुर्याः यक्षरः याक्षिः प्रकृतः यक्षरः सुर्वः सुर्वः सुर्वः सुर्वः सुर्वः सुर्वः सुर्वः यक्षरः सुर्वः सुर्व

- र्श्वेप्यम् स्पृत्या विष्यः विषयः विष्यः विषयः व
- प्रश्न-ःश्चीं न्यत्वन्तः त्यात्वा प्रश्चा व्यव्यात्वा व्यव्यात्वा व्यव्याः व्यव्यः व्यव्याः व्यव्यः व्यव्य
- प्यन्त्री, मुन्न, जन्म, कृष्णीय, क्ष्मीट, क्ष्युं, स्ट्रीन, क्ष्युं, स्ट्रीन, क्ष्युं, स्ट्रीन, क्ष्युं, स्वावित्र, स्वावित्य, स्वावित्र, स्वा

- क्री. प्रज्ञानकी. प्रज्ञान की. त्राच्या की. त्र
- क्र न्या क्र न्या क्र न्या क्षित्र प्रमा क्

व.व र्बेट नर्र की गर्या से र्ट. र्बेट क्रिंट नर्स से वार्ट के त्र के

देशाखरा	त्यस <u>्त्र</u> ेते श्रेटा	ब्रान्स्य। चह्र-स्त्री:ब्रॉस्य:पक्र-रामीन्य्पन्यते. ब्रान्स्य।					
2	র্ঝ'ব্ঝ'ব্দ'র্মাঝ'র্কথ'ঞুর'ম্মা	r					
3	नेश-देग-झेद-प्रवा	٠.					
3	डी.पर्चेज. केथे.प्रच	2					
٩	गर्बे:चंदे:ड्रेब्,प्वम	द					
(<u>র্</u> ব-'শ্রুন' বৃহ-'র্শ্রুঅ' দেইব 'শ্বুব' শ্বুন	3					
ß	य र 'र्नेब'त्र'यमुर्'त्रवेल'कृष्	2					
ป	ৰ্বম দূৰ্য শ্ <u>ব</u> ৰ শ্বৰ	2					
4	য়ৢ৽৻৻৻ৼয়৾য়	G					
	নৰ্মুঅন্য	বল					

यावसास्तयसारी. ब्रैंट्यर्ट्यक्तिम्यान्यं स्थायह्य स्थायह्य स्थायं क्षेट्य स्थायह्य स्यायह्य स्थायह्य स्थायह्य

- युद्धः स्टिन्द्रभाष्टः रेट्साम्राशणा क्री.माधु स्ताम् लूर्मा माझ् क्री. णका स्रीर्यः मार्ष्ट्यः यर पट श्रुश्याल्यः स्याम्यार स्वाम्यान्यः मार्ष्ट्यः प्रमास्य प्रमास्य स्वाम्यान्यः स्वाम्यः स्वाम्यान्यः स्वाम्यः स्वाम्यः
- मर्श्वाक्षेत्र्वर्तः क्ष्रींत्रावह्तरः क्षेत्रावह्याः क्षेत्रः विष्णां क्षेत्रः विष्णां क्ष्रितः विष्णां विष्णां क्ष्रितः विष्णां विष

- ग्) त्रञ्ज्ञण्ये त्र्यां त्रज्ञ्ञण्या क्ष्रां त्रज्ञ्ञण्या क्ष्रां त्र्या क्ष्रां त्रां क्ष्रां त्रां क्ष्रां त्र्या क्ष्रां त्रां त्रां क्ष्रां त्रां त्रां
- तत्तर् कुंतुः कूंल, ट्रं. ग्रीशः क्रैंट. त्वरं र. ग्री. प्रश्नेयः प्रत्यात्वरं त्वरं क्षेत्रं त्वरं क्षेत्रं त्वरं क्षेत्रं व्यत् क्षेत्रं व्यत् व्यत
- चारा-चार्ट्स्यान्तर-त्यं स्वर-त्यं स्वर-त्यं

विनाख्याः वाः विनावस्यः भाष्यात्रस्यः विनायस्य वित्य विनायस्य वित्य वित्य वितायस्य वितायस्य

ଅକ୍ଷ: <u>କ</u> ୍ରିସି: କ୍ଷମ୍ବ	र्बेुट:घह् र:ग्री:बै टा	.네 - - -	स्रुव:मृत्ःर्श्चेतः यहरःग्ची:पृचे:प्रिमा	चाल.बोट्ट्रबोश.त.ब्र्यु.प्यचीय.ब्र्लला
झेब.प्यम ब्रुज्ज.पड्डब.	क्र्यः ४४-४० क्ष्या मुन्धूं चतुः त्रेष्या चुः स्थः क्षुः चुः क्षुं चतुः त्रेष्या चुः स्थः क्षुः यः न्युवयः मुक्तः स्थः स्थः क्षुः	4 (<i>i</i>	र्बुटःयहम्	तिरमः मुः जम्म मृर् स्वायमः विद्यः मुः तम् स्वायमः स्वयमः स्वयः
ह्मद्रायम र्खेत्य प्रदेशि व्याप्ति	बें पूर्वा शु. शुंहेब दिः घर गा हुं रें श दिंद त्यर दे दे दिः ज्ञुवा र्षे र श द्रों अश्व श्रृंद गयर Swayambunath Stupa दिः Durbar Square गैं श ग्वादश शुं भूरा श्रुं ज्ञिं । यदे श्रुं केंश १४४-४५ ह्या	,c	गर्डगःश्वे वृःर्भेन।	क्ष्री प्रमुख्या श्रुप्तेश्वेर त्यक्ष स्वायमा इत्यायमा श्रुप्ते व्यक्ष प्रमुख्या व्यक्ष्य प्रमुख्य व्यक्ष प्रमुख्य व्यवक्ष व्यवक्ष प्रमुष्य व्यवक्ष प्रमुष्य व्यवक्य विष्य व्यवक्य विष्य व्यवक्य विष्य विष्य विष्य विष्य विष्य विष्य
झेब.प्यम ब्रुच.प्यम	् सत्. श्रुंक्ता, २०-४५ क्षी स्तर, मार्थे, प्रमुंत, प्रमुंत, विक्रा, प्रमुंत, प्रमु	44	र्बेु र प्यह्म	त्यम् र्म्या १८. ४८.श्चेर.ख्य.र्मिया जयाप्त्रश. जयाप्त्र्यायमा श्चे.श्चेर.जयाप्त्र्यायमा जयाप्त्रश.
झेद्र.प्यचा झे	तबुग्गविदःस्य धेग्वःस्यः वेदःर्ग्याः ५८: SAARC धेग्वःस्वः यतः क्षेःयः गतः सूतः हुः खः वेदः तदः क्षेः क्षेः यः श्वेः व्याः व्याः क्षेः क्षेः क्षेः व्यः श्वेः व्याः व्याः क्षेः क्षेः क्षेः व्यः व्यः श्वेः व्याः व्याः विद्याः विद्याः विद्याः व्यः व्यः व्यः व्यः व्यः व्यः व्यः व्य	द्यग	बेच [,] पहंग्रह्म	क्ष्री यन्त्रार्भेन्द्रायस्यन्त्रायद्वन्या न्द्रः नेन्त्रायस्यास्या यन्त्रार्भेन्द्रायसःचेन्या भ्रास्त्रेन्द्रायसःचेन्या क्षर्भायद्वेन्यायसःचेन्या
त्युरः तुरुशः वृष्यः क्यः वृष्यः व्यापः वृष्यः वृष्यः	য়ुं'सं'२०१५ श्वें'त्ते'११ सदेः श्वें'त्रेसः ५-१६ ईवः वे'सूय'सु'गईग'शे्'सः र्भेरः (पष्ट्र'त्तु'सर्वेर'तुर्वेर'शे र्भेरः (पष्ट्र'त्तु'सर्वेर'तुर्वेर'स्	२० 'वैया	बियःय <u>ह</u> णःकृष्ट्रेम्	क्षे.त्म्य्रीर.ता २८. तर्वा.श्चेर.तम्स्य क्षे. रत्या क्षेत्र.तस्य ना भावमःभक्षा क्षे.श्चेर. श्चेत्र.तम्.रत्या स्थापमःभक्षा क्षे.श्चेर.

- ત્રફ.સ્રેંથ.તત્રન સ.જના તર્નુ.ત્રલે.જના સ.જુ.તત્રન સ્રેંથ.તત્રન ત્રું.તત્રન સ્રેંથ.જન્મ સ્રોન્સ. સ્ર્યા સ્રોન્સ. સ્રોન્સ. સ્યા સ્રોન્સ. સ્રોન. સ્રોન્સ. સ્રોન. સ્રોન્સ. સ્રોન. સ્રોન્સ. સ્રોન્સ. સ્રોન્સ. સ્રોન. સ્રોન. સ્રોન. સ્રો
- क) श्लेंच-क्ष्य-विश्वानी स्वान्तः विश्वान्त्र क्ष्य-विश्वनः विश्वन्त्र क्ष्य-विश्वनः विश्वन्तः विश्वन्

देवाष रा	ત્યશ્ચ શ્વેતે શ્વેદ	षर्षेटसःग्रीःसिदःश्चेरःस्त्रेरःतदः ग्रीःमटका क्र-पाड्नेयाःसम्बन्धेरःस्त्रेरःसदः ग्रीःमटका							
)	र्के'त्रअ'र्'र-'त्रग्राशंक्य'ःभ्रुत्र'ग्यग	€.2J							
3	५८७:३४:७ ४ १	36							
3	.वेरुष:देवा: <u>छ</u> ्व, ^{(प्रव}	20							
٩	নপ্নৰ, ক্ৰিপ, প্লেৰ	द्							
ч	ड्डे 'दब्रेथ 'हूर	3							
(J	गर्शःचदेःसूत्रायम	p							
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4	नर-र्देव-८वर्कु-त्यवेत्य-ध्रुव-त्यम	13							
ρ	এম:দার্মদা-শ্রুব-দেশ	•							
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11	મુળઃઌૣૻ૮ઌઃ૮ેતાવઃઋુૈર૮નળ.વદૂશજા.કેવ.કૂ્યાજા	ų							
23	য়ৢঀ৽ঊ৾ৼয়য়য়৻৽ঀড়ৼ৽ড়ৢয়	2							
	নর্বুগ্রম.	الماع							

षत्रा चिद्रार्ट्र्य.तार्ता. हुचा. यट्ट. जी.ची.स्टा. चिच्चे स्टा. प्रच्चिता. चीड्चचा. षर्ष्ट्र सा.ची.ताया. हुचा. संट्र स्टा. स्टा. यंच्चे स्टा. यंच्चे स्टा. प्रचे च्या. यंच्चे सा.चे स्टा. यंच्चे सा.चे स्टा. यंच्चे सा.चे स.

तकर मोलु र्ष्, मोलु मर्श्वमान्यत् मूं मही स्थान स्थिता स्थान स्था

क्ट-जन्न-विच-ट-जुर हुं तरीय चिन्न-क्रिंट्य विन्न-क्रिंट्य क्रिंट्य क्रिंट्

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3	र् टिल.कुच.लेब.प्रच	32						
3	. व ेरु:ऱ्यां <u>भ</u> ुद:प्य	10						
٩	নপ্নৰ'ক্ৰুপ'প্লৱ'মেন	3						
ų	गर्ने प्रति भूत	2 4						
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	নৰ্মূঅম্ব	906						

क्रिशः वाक्स्तरुः स्त्रेयाववाय्यः वाष्ट्राज्ञात्वा वाष्ट्राच्याः स्त्रेयाः वाष्ट्राच्याः वाष्ट्राच्याः वाष्ट्र क्रिशः वाक्स्यरुः स्त्रेय्वाय्याः वाष्ट्राच्याः स्त्रेयाः स्त्रेयः स्त्यः स्त्रेयः स्त्रेयः

म् क्षेत्राचित्रः क्षेत्रावित्रः क्षेत्रावित्रः क्षेत्रावित्रः क्षेत्राव्यः क्षेत्राव्यः क्षेत्राव्यः क्षेत्रव्यः कष्णेत्रव्यः कष्णेत्यः कष्णेत्रव्यः कष्णेत्यः कष्णेत्रव्यः कष्णेत्रव्यः कष्णेत्रव्यः कष्णेत्रव्यः कष्णेत्रव्यः कष्णेत्रवेत्रव्यः कष्णेत्रव्यः कष्णेत्रव्यः कष्णेत्रव्यः कष्णेत्रव्यः कष्णेत्रव्यः कष्णेत्रवेत्रव्यः कष्णेत्रवेत्रव्यः कष्

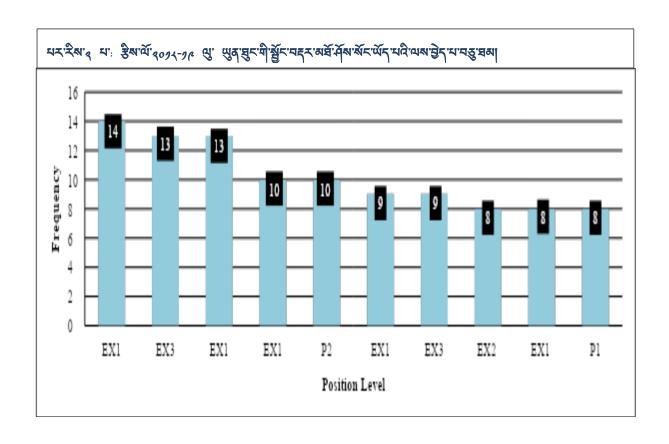
२ैबाख रा	तमः <u>म</u> ्रेति श्रेट्।	सप्तः मन्या श्रः स्ट्रेनसः क्रुनासः स्टुनः मी माय्र रायः स्ट्रान्यसः स्ट्रेनः						
9	र्शे'द्रश'र्-८'द्रग्राश'र्क्षय'ख्रुद'म्यग्	ų						
3	न् ठे ष.क्रेश.डेथ.।यव	3						
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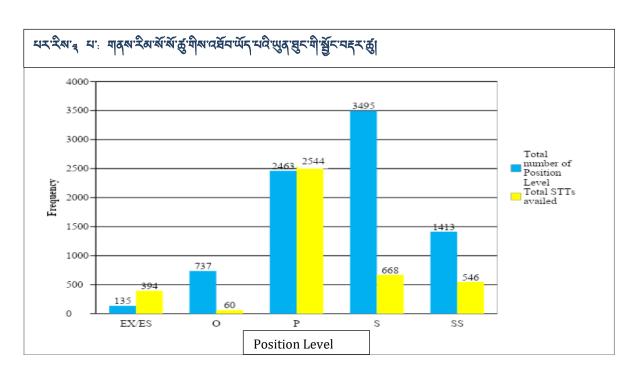
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तर्ये। श्रृंट्-तर्दर्श्वास्त्रात्म्, याप्तुःश्च-त्यत्न्, त्यास्त्रात्म्, व्याप्त्रात्म्, व्याप्त्रात्म्यः, व्याप्त्रात्म्, व्याप्त्रात्म्, व्याप्त्रात्म्, व्याप्त्रात्म्, व्याप्त्रात्म्, व्याप्त्रात्म्यः, व्याप्त्यः, व्याप्त्रात्म्यः, व्याप्त्यः, व्याप्त्यः, व्याप्त्यः, व्याप्त्यः, व्याप्त्यः, व्याप्त्यः, व्याप्त्यः, व्याप्त्यः, व्याप्त्





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3	र्चर-बुःगूवा	<i>હપ્</i> ચ <i>ગ</i>	૯,ગ્રપ્	1,416
3	शुःभेतः हराये ब्रा	પ(<i>હસ્</i> ૧	4,449	א א נהי ל
٠	শ্বৰুগা	4,194	e,130	ع ١٥٠٥
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4	र्घेलेत्।	५, १०३	इ, इइ७	9,এ(:এ
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10	टेव.क्यूगा	પ, હિલ્લ	३, ७८२	7,2123
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13	જેમ ⁻ તેં-તેં-પા	७ ,५५५	3,204	ク,6く2
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สเผะเ	<u> </u>	ধরিং.মাধ্য.নর্মুপ্রধা	ड्रेट र्गागा चर्चु र रे र स्वृत्यारमा	ने की निक्कु ५ 'दे 'दिवुद मारस्य
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નર્જેર.શ્રુર્ટ્રી ત્યન્ટર.ભૂટે ત્તપુર. શ્રુર્ગાયન વેર. તાલુર્ટ્ડ. કુમા. વજા તાલું કુમા. વજા તાલું તા

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यशक्षेते [.] बैट	(क्रीजाषयः दटः त्यूप्ट्रः) क्रुटः यहरः क्रीः त्युटः यह्न	(धु.क्यैज.जी) श्रुर.तर्दर.क्ये.पर्वैट.सटक्रा	বৰ্ষুধ্বশ
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- ઌૹ.ઌ૽ૺૺચાલાનું નર્શ્વાક્ષ.તવન્ વૃતુ તર્જૂના હુન-પેન્ટ- ટેન્ટે હુને જ્વાનાનું નર્શના હુના ક્ષાનાનું નર્શના હુના ક્ષાનાનું નર્શના હુના કૃષ્ણ હુન

इ.७ तद्युषाक्षीक्षेर्क्तर्पर् क्षिक्र्यासुर्क्षर देखा तर्वे त्युवा क्रुंति क्षुर्प् प्रकानी क्षिर् स्वराधिक्ष

- स्ति स्ति स्ति स्वाल स्
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ų	र्नण.पत्र्नेर.थण.पह्यम.ह्यम.मे नी	h	बैद्धः देःची क्तुःगरा	શ્રુ'સદ'ભશ'એ
G	त्रम्यात्रे में क्षी विश्व क्षी क्षी क्षी क्षी क्षी क्षी क्षी क्षी	4	ह्र'सूब्	यार्ड:म्) ८८. श्रु.सट.जयःश्रे। जयःगर्लयाः स्त्रुत्तायम (जयःश्रे
ป	य.भक्षया.पहूर्यःश्रुंट.रेट.ट्र.प्रेचीय.खेता. वहूषया.घुट्या.प	ц	ड्रे ^८ :र्गोगा घृते [:] वेष्	ब र-श्चेन् न्नर-श्चेंत्य त्यहें ब्र-श्चेब त्या
4	र्नन्दः क्षेत्रः श्चेतः र्नेतः र्नात्यः मृत्रुदः श्चेतः मीः र्मेयः वर्षेत्रः श्चेतः र्नेतः र्मात्यः मृत्रुदः श्चेतः मीः	22	भे चे चे क्ष	बरःश्चे <u>न् न्</u> र-र्खेल तहेंब स्वेब त्या
ľ	यमः में मुन्यस्य प्रत्येया निर्देश्य वित्ता में मुन्यस्य प्रत्य क्षे मुन्यस्य क्यस्य क्षे मुन्यस्य	20	ब्रूदे ये ब्रुटा	ब र-श्चेन्-न्-र्खेल-त्रहेव-सुब-त्वव
10	ૡ૽૽ૼૺ૱ૹૣ૱ૺઌઌૺ૽૽ૡૢ૽ૺ૱ૡઌૢ૽ૣ૽ૺ૱ૡૺ૱૱૱૱૱૱૱૱૱૱૱૱૱૱૱૱૱૱૱૱૱૱૱૱૱૱૱૱૱૱૱૱૱	4	ર્જ્યુશ્વ તે વી પ્યાપ્ત દ ત્રિપ્યા	जन्म.चीलूचा.केंद्र.ध्यच

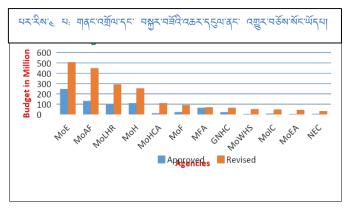
	ૹૣ૽ૼ૱ઌ૽ૺ૾૽ૹ૾ૺઌૻૻ૾૽ઌૼૺૺ૾૽૽૽ૹ૽૽ઌ૽૽ૺૺઌ૽ૺઌ૽ૺૺઌ૽ૺઌ૽ૺૺઌૺઌઌ૽ૺૺૺ ઌ૾ૢૼઌૼૢૹ૽૾ૢૺઌૢૼૢૻઌૼઌ૽ૺઌઌ૽ૺૹઌઌૢૼઌઌઌૢૺૺ			
11	म्याया स्वाप्त स्वाप्त स्वाप्त स्वाप्त स्वाप्	ų	<u>झे</u> ट.ग्र्गा॥ घ्रुंदे:येद	यम् र्नेत्र-५८:यक्कुन्-१८वेश-४३वः विष
23	ૹૺઃઌ૽ૺૺૺૺ૾ઌૺ૽૽૱ઌૺ ૡ૽૽ૼૺઌૺ૽૽૽ૢૺૺૺઌૢૻઌઌ૽ૺૺઌૺૺૺૺૺૺૺઌૺૺૺૺઌૺૺૺૺૺૺઌૺૺૺૺઌ	ч	ब ⁻ नै। ^{श्र} ेही	यम्'र्नेब्'न्र-पक्कुन्'त्रसेव्य'ङ्गब्
23	EVAT લવા વર્દેશના ગુૈઃ કૃવના વર્કે સુંદા	ų	<u>झे</u> ंद्र-र्गोगा मृते ये त	यम्'र्नेब्'न्र-पक्कुन्'त्रसेव्य'ङ्गब्
26	WS02Con के निप्पा	ų	र्गे'र्वेश्चःईं। दी'यर'गा	यम्'र्नेब्'न्र-पक्कुन्'रस्चेत्य'ङ्गब्
<i>9</i> 4	म्बन्द्रित्वं द्वृतः म्बन्द्रितः स्वतः	G	बेदः हे थी कु गरा	त्रज्ञुमःर्श्वः त्रमः क्रमः विस्रमः र्देवः द्रपटः त्रहेव। संवसः द्रहः व्यामः क्रमः वसः वसः वसः वसः वसः वसः वसः
96	मुवायन से से सुं तुः वस्य त्युवा सुंदे प्रश्चेम्यः य्यापा सुवायन से स्वायन स्वयं स्	U	बेद्ध _े ते त्ये। क्यु ग्या	त्त्वुमार्श्वात्वस्य द्वात्वस्य क्षेत्रस्य कष्ट क्षेत्रस्य कष्ट क्षेत्रस्य कष्ट क्षेत्रस्य क्
নভূহ:মু	नन्गान्नरायनगार्वे द्वरः ग्रेंग्रायन्यायन्			' ' ' ' ' ' ' ' ' ' ' ' ' ' ' ' ' ' '

- न्तः प्रश्चेतः क्षेत्रयास्त्रेतः त्वात्रात्रम् त्वात्त्रम् स्त्रेतः व्यव्यात्रम् स्त्रम् स्त्रेतः व्यव्यात्रम् स्त्रेत्रम् स्त्रेत्रम् स्त्रम् स्त्रेत्रम् स्त्रेत्रम् स्त्रम् स्त्रम्यस्त्रम् स्त्रम् स्त्रम् स्त्रम् स्त्रम् स्त्रम् स्त्रम् स्त्रम्यस्त्रम् स्त्रम् स्त्रम

- पचटे. त्यूटे. त्युट, त्युच, व्यूचे, व्यूच, पट्टी वा त्या, क्रि. क्यूच, व्यूच, त्यूच, व्यूच, व्यूच,
- क) त्रञ्ज्ञणाणि लि गार्थणा पठता धेणा प्रमास्त्रीया गालि २००५ ठवा अति विस्त्रार्थ देवा १००५ प्रति विस्त्रार्थ देवा विस्त्रार्थ विस्त्राप्त विस्त्राप्त विस्त्राप्त विस्त्राप्त विस्त्रार्थ विस्त्र विस्त्र

इ.च पकर'र्5्य'ग्री'ग्रु'र्च'रेस'र्5र'र्स'प्रहेंब'र्स्

- तकर वर्त्य वर्ष्ण क्षेत्र स्थान क्षेत्र व्या क्षेत्र क्षेत्र
- त्र) स्र-देशः स्री-वरः व्यायाः क्ष्रिं त्यान् द्रें पाञ्च स्यावेन त्याने प्रत्ये प्रायम क्ष्रिं त्र प्रतः व्यायः क्ष्रिं व्यायः क्ष्रिं व्यायम विष्यम विष



<u> ଶ</u> ିଲ୍ୟ ଅନ୍ତି ଅନ୍ତମ	माव्दः त्रर्श्चिषः त्यन् स्थित्य। (द्रहृथः ग्रामः सः सः सः न	(र्रहुषःग्रवःशःषःव्हरः) = ष	ख्र-स्या (म = म - म्	(य/ग्)*१००
11.03	r4.64	૭૯૫. ૯૫ <i>.</i>	પ વ.સ્વઇ	46%
e4.01	קנין-ניש	ત્વ્ય:(૧૦	३ ५५. <i>७</i> ३	२३ ७%
७५.०१	C(v).32	<i>૧,</i> ૩૦૫.	५७०.५३३	140%
ন র্মুমমা	1 122.634	२००१.८२७	<u> </u>	אוא.ואשף%

- क्. चट्टेट्टेन्ट्रियं जन्न व्रुक्ट, क्षेत्र तब्च च.क्की. जान्य क्ष. च. व्रु. जान्त्र व्यक्ष व्यक्ष
- $$\begin{split} & \hat{q}_{0}^{2}, \hat{q}_{0}^{2}, \text{now. } \alpha \text{px.} + \hat{q}_{0}^{2}, \text{now. } \alpha \text{ph.} + \hat{q}_{0}^{2}, \text{now. } \alpha \text{px.} + \hat{q}_{0}^{2}, \text{now$$

- ઌૹ. તીય. સૈંદ. મ૿ૢેંદ. વર્ષ્ટ. మీ. તજરા પ્રદેશ છે. છે. જે. થે. તજરા પ્રાળા ત્રાણ પ્રાપ્ત પ્ર
- क्. टट्ट्ट्रियट्रे प्रति स्ट्रियट्र अर्थ मुन्या प्रमानिया प्राप्त प्रमानिय प्रमानिय
- $\tilde{\mathbf{E}}_{i} = \mathbf{E}_{i} \cdot \mathbf{E}_$

তাপ্ <u>ৰ</u> ক্ষু	नश्चर नर्गेर तनर र्षेर संदे रहुवा(बाया बरा)			इ द :ग्र ^{क्} र्
	5월·W5:22.04	र्वे: ष्परः.७५०७	र्ने∵ष रः७५०१	
_{षिया} जेश-द्रया झेब.	0.40	2.49	-बेर्-	न्यर-चॅ-र्क्नुब-उब-च्चे-क्षेत्रअ-चक्चे-श्रुर-लु-वेदि-तक्कर-दृत्यः देश-घर-तृ तर्मु-दर्म-घदे-र्म-घस्य-ल्य-तर्द्धस्य-चु-त्यम्-द्यम्य-द्यम्-प्य-द्यम्-व्य-त्यम्-द्यम्-व्य-त्य-त्यम्-व्य-त्य-त्यम्-व्य-त्य-त्यम्-व्य-त्य-त्य-त्य-त्य-त्य-त्य-त्य-त्य-त्य-त
ष्यम् इयाश्चर्ययःसुद्	૦-૧૫૭	0.292	વ. ૫૫ <i>૦</i>	म्यात्रक्ष्यः विषादाद्वभवाद्यः मृत्याव्यः विष्यः स्वात्यः स्वात्यः विष्यः विष्यः विष्यः विष्यः विष्यः विष्यः व क्षेत्रः विष्यः विषयः विष्यः क्षेत्रः विष्यः स्वात्यः विष्यः विष्यः विष्यः विष्यः विष्यः विष्यः विष्यः विष्यः विषयः विषय
ন্দ্রন্ ব্রম্ব	0.02	<i>७.</i> ୨୭ <i>२</i>	o.दद्	चर्च च्च्रां त्वयां त्वच्चा त्यां त

गर्श्र.चद्र.क्रेष.	-बोर्-	०.५७५	-बोर्-	बरःतर्विन् 'लवा'तर्ह्स्थसःग्री'तकरःन्द्वाः ब्र्रीन्यस्मुचःष्परःद्वनःतुः
মেয				ସ୍ଥ୍ୟୁ-:ସମ୍ମିକ୍:ଉସକ୍:ଐକ୍ଧା
এশ্ব:বার্ত্মবা.	-बोर्-	-बोर्-	ઝ.૯૯ ૫	બુદ-લુંગનાખેના હદ-રહું ની વદ રહાવર નાળવા ર્ફ્કેટ નાવના સ્ત્રના રફ્કેટ
झेब.प्यम				च=्दर'ભश्चर्रक्ष'चुै'तकर'५५७५
				च <u>श्च</u> र:चर्गेत् 'दवर् 'र्थेत्य
विचर्यः हे्याः झेषः	4.400	-बोर्-	0.Վրր	बरायार्षिन् विधायर्ह्स्यसान् राष्ट्रे मृत्यो प्रकरान् द्रिया देशायरानु
মেয				ૡૹૄ૽ૼ [੶] ڄૹ૾ૼૻૻઌ૽૾ૺ૽ૡઌ [੶] ૡ౾૾ૼૼ૱૱ઌૢ૿ૻ૱ૹૢ૾ૢૺ૱૽ઌ૽૽ૼૺૺૼૢઌ૱૱ઌ૽૽ૼૺ૾ૼૺૼૼ૱
ขึ้งเตุะฆ.	-ब्रे5्-	3.064	2.23	खन्-देगावनशर्मेनामी'वक्र-'न्ड्यार्सुः र्ब्रुनशःमुचःप्य-'द्वनासु'न्टः
প্ৰষ্ব : বৈদুৰ্				खन्-देग'बन्य'र्नेग'मी'वकर'न्ड्य'र्त्तुः इट'यर्वेद्'ब्वय'वर्डेअयः
क्षेत्र:कू्ब्राया				र्नः म्यून्यस्य त्वाराय विश्वस्य त्या विश्वस्य विश्यस्य विश्वस्य विश्वस्य विश्वस्य विश्वस्य विश्वस्य विश्वस्य विष्यस्य विश्वस्य विश्वस्य विश्वस्य विश्यस्य विश्वस्य विश्वस्य विश्वस्य विश्यस्य विश्यस्य विश्यस्य विश्यस्य विष्यस्य विष्यस्य विश्यस्य विष्यस्य विष्यस्य विष्यस्य विष्यस्य विष्यस्य विष्यस्य विष्यस
নহ'নক্টুহ'ঞ্চৰ'	-ब्रेन्-	2.20 p	७.६५५	बट.त्रात्र्.त्र्म्.त्र्म्.तचील.क्री.तकर.र्टिल. क्रियोश.चीय.लर.ट्या.ली.
মেয				ସ୍ଥ୍ୟୁ-:ସମ୍ମିକ୍:ଉସ୍କ୍:ଐକ୍ଧା
द्युदःसुदशः क्रु	नृथःगबुदः ३४४ विदः	, _ସ ୍ଦର୍ମ୍ବ ଅଧି 'ମଧ୍ୟ'	5'ବିସା	

- म्बर्श्वः भी. शर्जेश्वः स्वाक्तं स्वराक्तं स्

				भ'दर'यमा'येद'यद्यचर्च्येर्'यदे'म्बद्धाः स्ट्रह्म
तस्र हो।	र्ने खरा	५ ञ्चे:ष्यरःषी:श्रेरः।	ৰ্বভূম:শ্ৰ মা	<u> </u>
झेव्।यम विष्यास्य	49.00	নর্র নর্গান্ 'ঝ্'রন্ 'র্ঝন'শাচন'র্জন্ম'- কু'শাৠন'র্কু	૧,૫૯૧,હશ્રે ૯.૫૦	7. द्वु-तृद्द-पहुम्। द्विप-त्द-प्यन्ति-तृप्यु-नृगु-तृत्व- व्यक्त- यम्-तृत्व-तृत्व-तृत्व-तृत्व-तृत्व-तृत्व-तृत्व-तृत्व-तृत्व-व्यक्त-त्व-त्व-त्व-त्व-त्व-त्व-त्व-त्व-त्व-त
	11.01	ब्दःदर्षद्-रदर्श्चेरदश्चुल	44,000.00	यः ARDC वृदः हेश्यःस्वयः श्वेतःवर्ष्वेतःवर्षेयः वर्षेतः वर
झेव _{.पिय} । यझेव. <u>ग्</u> रिया	५ २.० <i>२</i>	चित्रायः भ्रेतः सुद्रा त्रम् वास्त्रायः स्त्रम् स्त्रायः स्त्रायः स्त्रायः	14,946.00	र्श्नेस् वटः सूटः सूट्या बेसः चेयः सूटः सूट्या गुः सूर्यः प्रद्याः सूच्याः सूचः सूचः सूचः सूचः सूचः सूचः सूचः सूच
देव. _{।यय}	12.01	ब्दः प्रत्येद् 'प्रर्श्चे 'प्रशुव्य	9 44,900.00	૱૱ઽૺૹઽઌૡૺ૱ઽ૬ૡૺ૾ઌૺૺૺ૾૱૽ૺ૱ૢ૽ૺઌઌ૱ઌૢ૽ૺ૱ૺ ૹૡ૽ૹઌૹૢ૽ૺૺૣ૱ૡૺૢઌૺૹૹૹૹઌઌ૽ૺૺૹ૾૽ૢૢૹૢ૽ૣૣૣઌ૱ૺઌૢ૽ૺૢઌ ૹૡૢૹઌૹૢ૽ૺૺૺૺૺૺૺૺૺૺૺૺૺૺૺૺૺૺૺૺૺૺૺૺૺૺૺૺૺૺૺૺૺૺ
	Ja.04	षजायहूंश्रश्चर्टः देशःक्षेत्रःक्षी जवाजुषः चरायज्ञः - षरायज्ञ्चरः	1p,400.00	4. DMEA मी.लूटम.वहूमम.वट. मूट.लूटन।
झे र .प्तर्या चर्.पर्याः	५२.०६	तस्त्रिमःक्षान्दः उत्तर्भः । वर्षुदः । वर्षुदः	<i>40,014.00</i>	7. TNC19 Emerging NREN Program TNC19 Forging Digital Societies Conference
झे द .ष्यम ब्रच्याः	11.01	ब्दःवर्षेद्ःवर्षेःवशुलःह्य	૯૯,૧૫૫.૦૦	१. मूति'पोत्र ह'त्युः गर्डुग'स्रेति'स्र'र्क्सेर-त्र-र्सेर-पेर्द्रया
ার্কুথঝ.			<i>५,०५०,१</i> ५०.५०	

ण्ये.तक्ष्यःश्चें,यर्ये विक्षाः संस्थाः विक्षाः संस्थाः विक्षाः संस्थाः संस्थ

तिर्याश्चरे त्तपुः ताया स्वीत् स्वीत् स्वात् स्वात् स्वीत् स्वीत् स्वात् स्वत् स्वात् स्वात् स्वात् स्वात् स्वात् स्वत् स्वत् स्वत् स्वत् स्व

इ.५ की क्रेंचक में ८ तसे वा मी प्राप्त मार्थ

ग) तब्जानी लिंगार्थम पर्दर भीम प्रति प्रति भी के प्रति प्रत

- $\frac{1}{2} \int_{\mathbb{R}^{2}} \frac{1}{2} \int_{\mathbb{R}^{2}} \frac{1}{2$
- प्राप्त निर्माय स्वाप्त स्त्र मार्च स्वयम् स्वाप्त स्वाप्त स्वाप्त मार्च मार्
- च्यात्यत्रित्रध्ये स्ट्रिंस्टाचं स्टर्स्, खु. च्याल्या नर्स् स्ट्रिंस्य प्रियाण्या स्टर्स् क्रिस् स्ट्रिंस्य स्ट्रिंस्य

- दर्गा चर्ड्याश्रायचर प्राप्त प्राप्त
- क् नहना लिन तनन हैते कर नार्षे क के निर्मा स्थान कर के स्थान के निर्मा के निर्म के निर्मा के निर्म के निर्मा के निर्म के निर्मा के निर्म के नि

એન્ યત્રે ખુત્ર સુન ગો ર્સ્ટ્રેન્ યક્સ હત્ વર્જીએ ખુત્ર સુન ગો ર્સ્ટ્રેન્ યક્સ ર્તું તૃત ર્જી ગાએન્ યાળા હોમ અ સુભ યત્રેન પ્ વર્ષ્ટ્રેએએ ૧૧૧ માં માર્ચિક સુન સ્ટ્રેન્ પ્રત્યા હોત્રા

वैग'ख्य_{र-१७} यः १९ेद'ग्रन्था_प यथाञ्चग्यदे'स्पुद'वुर-बूर्ट-चह्र-दुदि'र्देद'यथः १९ेद'बुर-५८-हैथ-वैच'र्छग'येद'यग'खेर-यायेद'यरः র্জি ন্রুর নর্মুমা ୷୶ୢୖଌୖୣ୵୶ୡ୵ୄ୲ **केद**ॱखुदॱक्रॅन्।सेदॱधना खेर खें! च्राटका इक्ष लेद र्क्र्ना सेद खना खेर खारका **愛たロギエ・ゴエギ** (ग्वर् रेव्याम्बर् (ग्रद्भः र्भेदःश्चरः र्श्वे त्रवाद्याक्ष क्रिया भ्रम् ५०५ 36 चेश्र-द्रवा ख्रेब ।ववा (sp ८८७.३४.५४ प्राप्त 103 ही.पद्मेण.क्षेष.प्रम 16 34 **बर**:श्रे**५**:५८:श्रॅंथ:वर्ष्टेंब:क्षुब:विग 41 यर.पर्केर.सेथ.प्रया ขข मील.लूरश.পষ্ठत.प्र्रूर.केंथ.कू्र्यश (,4 3 বর্ষুপ্রশ্ন. 1661 41 69 त्युर-सुर्यः मुणःगृबुर-स्थिः विच र चरः वहितः मुः र धरः विच

तनर् लूर् त्रायुः लुचा ची र्र त्यव्वा त्राहे ची ही त्यव्या लूर् त्या स्वा ची त्या की लचा त्या की त्या

- चदुःणचाःक्षःद्वचःश्चेः त्यःत्वन्तःश्चेत्। हेवाःश्चेन्यःविःशःन्वन्तः द्वःचीशः अत्राद्वः भ्वः विष्यः विः विष्यः विः विष्यः विष्यः विष्यः विष्यः विष्यः विषयः विषयः विषयः विषयः विषयः विषयः विष्यः विषयः विषय
- વશ્વળ ર્થ્યું ત્રાંત્રાનું ત્રાંત્રાનું ત્રાંત્રું ત્રાંત્રે ત્રાંત્રું ત્રાંત્રે ત્રાંત્રું ત્રાંત્રે ત્રાંત્રું ત્રાંત્રું ત્રાંત્રું ત્રાંત્રું ત્રાંત્રે ત્રાં ત્રાંત્રે ત્રાંત્રે ત્રાંત્રે ત્રાંત્રે ત્રાંત્રે ત્રાંત્રે ત્રાં ત્રાંત્રે ત્રાંત્રે ત્રાંત્રે ત્રાંત્રે ત્રાં ત્રાંત્રે ત્રાં ત્રાં ત્રાંત્રે ત્રાંત્રે ત્રાં ત્રાં ત્રાંત્રે ત્રાં ત્રાંત્રે ત્રાં ત્રા ત્રાં ત્રા ત્રાં ત્રા ત્રાં ત્રા ત્રા ત્રાં ત્રા ત્રા ત્રા ત્રા ત્રાં ત્રા ત્રા ત્રા

येतु पत्रे याः र्शेशपद्रे पश्राद्धी

क्ट्र-पर्झ् अह्ट्र-ट्रे-खिबाकाकु,जा,यूट्ता इस्र-विच-कु,व्याकु,जा,व्याक्ष्याक्ष्याक्ष्यां, खु,बाल्यान्यकु,कु,व्याक्ष्यां,कु,व्याक्ष्यां,कु,व्याक्ष्यां,कु,व्याक्ष्यां,क्ष्यां,व्याक्

म्री'प्यसः क्षेत्र 'देवा' वास्त्र 'प्यमं 'प्यमं 'प्यमं 'प्यमं 'स्यमं 'स

त्तरा तयर वृ.मृं तयर त्यर क्षे क्ष्यं ज्या मार्थ प्राप्त क्ष्या मार्थ प्राप्त प्राप्त प्राप्त प्राप्त क्ष्या मार्थ प्राप्त क्ष्या मार्थ प्राप्त क्ष्या मार्थ प्राप्त क्ष्या मार्थ प्राप्त क्ष्य क्ष्या मार्थ प्राप्त क्ष्य क्

क्ष्र-क्ष्य-विद्यान्त्र विद्यान्त्र विद्यान्त्य विद्यान्त्र विद्यान्य विद्यान्त्र विद्यान्त्र विद्यान्त्र विद्यान्त्य विद्यान्त्र विद्यान्त्य विद्यान्त्य विद्यान्त्य विद्यान्त्य विद्यान्त्य विद्यान

लगालियात्वयान्त्रीय। लगालियात्वयान्त्रीया

८.४ः यश्रासेर्. व्याचेर् प्रवासित्रामे सेंदर् निर्मेर् स्थानित्र स्यानित्र स्थानित्र स्यानित्र स्थानित्र स

यत्यर्साक्षमा

शु. श्रृंत्रकाश्च्याक्षमा

शु. श्रृंत्रकाश्च्याक्षमा

शु. श्रृंत्रकाश्च्याक्षमा

स्वार्माक्षमा

योथत्रः सुभावटालम् लुष्टः तम् । श्रु. तमान्ने प्रमान्ने , कुष्टः प्रमेन प्रमुष्टे , तमान्न प्रमान्न , यो प्रमान , यो

मी.तम्बर.पिर.खुवी
तस्वीय.मी.खु.माळ्या.पर्यं,तम्बीया.मीखु.४००४ व्यायप्त.वर. प्रमूर. भु.खूर.सूर्यं, प्रमूर्यं, प्रमूरं, प्रमूर्यं, प्रमूर्यं, प्रमूर्यं, प्रमूरं, प्रमूरं,

- 2. દેશાવદ્દેવાવન ને ખેતા પ્રતે ખેતા મુંતા મુંત
- 4. તલેવા ખેંત્ 'શું' નાત્ર માત્ર સું તત્ત તત્તે ખેંત્ય ત્રે માત્ર નાલે ક્ષેત્ર પાસ કર્યો ક્ષેત્ર માત્ર કર્યો નાત્ર માત્ર કર્યા નાત્ર માત્ર કર્યો કર્યા કર્યો કર્યો કર્યો કર્યો કર્યા કર્યા કર્યા કર્યા કર્યો કર્યા કર્ય
- 5. यश्रःश्चें नीश्रः त्रञ्चमानी त्रिः मार्थमान्य व्याप्तमान्य प्रमान्य प्र

- ૄૡ૾ૺ.ઌ૽ૺ. ઋઙત્ત્ર્યાના ક્રિયાનું ક્રિયાન ક
- 7. 黄ౖᠬᠬᠯ[बु天:बै'गॉर्थग'क़ुद'र्क्षग्र'णुर्थायशक्षेंर्द्ध'त्यु' पॅर्ट्यायचेय'र्घग'मी'र्स्स्य क्षुर'मी'र्घद'स्नुर र्द्ध' यर्क्या बैच'ययर देवे'र्र'र्स्स्रुर'र्ट्र श्रेयथ'त्रुग्यायस्मुर्ट्, युं प्रंप्यायचेयाचीयाधीत्रा

ढ़॔ॱढ़॔ऺॱढ़ॾॖॺॱॹॱक़ॕॖॱढ़ॺॱॸ॔ॱॱॻॡ॔ॻॱक़ॕॖॱॸ॔ॱॱऄॱॾॖॕॻऻॱॻऻॿॻऻॺॱक़ॣॕॸॱढ़॔ॱॱॸ॓ॱॻॺॱॱऄॗॕॸॖॱॿॺॱॻॿॕॱढ़ॸॣॕॺॱॻॖऀॱढ़ॻॕ॒ॱढ़ॻॖऀ ढ़॔ॱढ़॔ॸॱढ़ॾॖॺॱढ़ॻॸ॔ॱॿॻॺॱॶ॔ॱॱॻढ़॔ॻॱक़ॗ॓ॱॸ॔ॼ॔ॱॸॏ॔ॱॻऻॿॻऻॺॱॠॕॸॱढ़॔ॱॱॸ॓ॱॻॺॱऄॗ॔ॸॖॱॿॺॱॻॿॕॱढ़ॸॣॕॺॱॻॖऀॱढ़ॻॕॖॱढ़ॻॖऀॱढ़ॻॖऀॱढ़ॻॖऀॱढ़ॻॖऀ

ર્વાત્રાર્વેત્ 'ग्રी' ભાષા 'શ્ર્રેન' તૃત્ર' ભારાન કર્તુ 'શ્રુન' શ્રુન 'શ્રુન 'શ્રુન' શ્રુન 'શ્રુન 'શ્રુન' ભાષા કર્તુ 'શ્રુન 'શ્

- 1. ધું તિલ્લોના ક્ષુત્ર તિવા તિર્દેષ કુવા ભાવના ગું મું જ્વા તિવા નું સું તિવા તિવા નું સું તિવા તે કું તિલ્લોના ક્ષું તિવા તિવા નું તે તિલ્લોના કું તિવા તિવા નું તે તિલ્લોના કું તિવા તિવા નું તિલ્લોના કું તિવા તિવા નું તિલ્લોના કું તિવા તિવા નું તિવા નુ
- उ. विश्वास्त्रणाक्ची, जश्र हुँच, वाश्वस्त्रण्या, विश्व प्रमान्त्रण्या, विश्व प्रमान्

योचित्रायोचनात् क्री. संस्थात् संस्थात् संस्थात् स्थात् स्यात् स्थात् स्यात् स्थात् स्यात् स्थात् स

- ५५०० क्षेत्र क्षेत्र विष्ठ क्षेत्र क्षेत

ह्यातः क्वितः मुंत्रा वित्ता स्थितः क्वित्रा स्थितः स्थितः स्थितः स्थितः स्थितः स्थितः स्थितः स्थितः स्थितः स् इति स्थितः क्वितः मुंत्रा स्थितः स्यतः स्थितः स्यतः स्थितः स्थितः

ભૂતાના કરે. ત્રી તર્ફા મુખ્યાના મુખ્યાના મુખ્યાના કર્યા કો. ત્રી ત્રાપ્ત કર્યા કો. ત્રાપ્ત કા. ત્રાપ્ત કા. ત્રાપત કર્યા કો. ત્રાપત કા. ત

येतुः यः सह्यार्देवा

क्रैंश्वरह्मी, क्रैंट्वर्यं प्रह्मी तक्ष्यं प्रह्में प्र

वयक्षः चैंका क्ष्र्ंक्ष्यं प्राप्त क्ष्री क्ष्रियमा क्ष्रीय क्ष

र्श्रेचका.क्री.क्रैका.खेच.जंच- सर्थ.क्र्याका.क्रैच.खंचकाविट.खुंचका।

जुष्ट्का.ज्ञच्चा.ज्यच-,चर्ड्या-ट्रमूंचा.जर्द्या। यट्ट.मुका क्षिण.चार्खेट.खंचाया.ज्ञच्चा.च्यूचा.ज्युच.ज्यच्चा.ज्युच.ज्युच.ज्यच्चा.ज्युच.ज्युच.ज्यच्चा.ज्युच.ज्युच.ज्यच्चा.ज्युच.ज्युच.ज्यच्चा.ज्युच.ज्युच.ज्यच्चा.ज्युच.ज्युच.ज्यच्चा.ज्युच.ज्युच.ज्यच्चा.ज्युच.ज्युच.ज्यच्चा.ज्युच.ज्युच.ज्यच्चा.ज्युच.ज्युच.ज्यच्चा.ज्युच.ज्यच्चा.ज्युच.ज्यच्चा.ज्युच.ज्यच्चा.ज्युच.ज्यच्चा.ज्युच.ज्यच्चा.ज्युच.ज्यच्चा.ज्युच.ज्यच्चा.ज्युच.ज्यच्चा.ज्युच.ज्यच्चा.ज्युच.ज्यच्चा.ज्युच.ज्यच्चा.ज्युच.ज्यच्चा.ज्यच्चा.ज्युच.ज्यच्चा.ज्युच.ज्यच्चा.ज्यच्यच्चा.ज्यच्चा.ज्यच्चा.ज्यच्चा.ज्यच्चा.ज्यच्चा.ज्यच्चा.ज्यच्चा.ज्यच्चा.ज्यच्चा.ज्यच्चा.ज्यच्चा.ज्यच्चा.ज्यच्चा.ज्यच्चा.ज्यच्चा.ज्यच्चा.ज्यच्चा.ज्यच्चा.ज्यच्यच्चा.ज्यच्चा.ज्यच्चा.ज्यच्चा.ज्यच्यच्चच्चा.ज्यच्चा.ज्यच्यच्चा.ज्यच्चा.ज्यच्यच्यच्चा.ज्यच्यचच्यचच्चा.ज्

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मुलागलुरा देश लेग प्राप्त हो

ROYAL AUDIT AUTHORITY

Bhutan Integrity House

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



29 September 2020

The Chairperson Royal Civil Service Commission The Secretaries MoAF, MoEA, MoE, MoF, MoFA, MoH,MoHCA, MoIC, MoLHR & MoWHS

The Secretary Gross National Happiness Commission Secretariat The Secretary National Environment Commission Secretariat

Subject: Performance Audit Report on Ex-country travels (Short-Term Trainings)

Dashos.

Enclosed herewith please find the performance audit report on ex-country travels (STTs) covering the FY 2018-19. The Royal Audit Authority (RAA) conducted the audit under the mandate bestowed by the Constitution of the Kingdom of Bhutan and the Audit Act of Bhutan 2018. The audit was conducted as per the International Standards of Supreme Audit Institutions on performance auditing (ISSAI 3000) and RAA's Performance Audit Guidelines 2019. Specifically, the audit aimed:

- 1. To ascertain whether the required systems and procedures are enforced effectively to ensure that ex-country travels (STTs) are well planned;
- 2. To ascertain whether ex-country travels (STTs) are performed in the most economical manner;
- 3. To ascertain relevancy of ex-country travels (STTs) performed; and
- 4. To ascertain whether there are systems and procedures instituted to ensure impactful excountry travels.

The draft report was issued on 17 June 2020 to RCSC, GNHC, NEC and the 10 Ministries for factual confirmation, comments and feedback. Responses received that were relevant have been incorporated in the report and necessary changes were made after confirmation. For record, all responses submitted to RAA are appended in the report as *Annexure*. This report highlights significant accomplishments and initiatives as well as shortcomings and deficiencies observed by the RAA. Some of the pertinent and significant developments observed have been highlighted under **Part I of Chapter 3**. The shortcomings and deficiencies where immediate actions and improvements desirable are detailed in **Part II of Chapter 3**.

"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

In line with the Audit Act of Bhutan 2018, the audited agencies are required to submit responses to the Final Audit Report in the form of a Management Action Plan. The Management Action Plan should specify the action plans for implementation of the recommendations with a definite timeframe aimed to address the underlying causes of the findings. Further, as specified by Section 55 (16) of the Audit Act of Bhutan 2018, the audited agencies concerned are required to submit a signed Accountability Statement for the implementation of the recommendations provided.

The RAA would follow-up implementation of the recommendations based on the Management Action Plan and the Accountability Statement. Failure to comply will result in taking appropriate actions, which may include suspending audit clearances to the accountable official(s).

Therefore, the RAA would like to request the concerned agencies to submit a Management Action Plan for implementation of recommendations with definite timeframe on or before 29 December 2020 along with the signed Accountability Statement (format attached). In the event of non-submission, the RAA shall invariably fix the overall supervisory accountability on the head of audited agencies in line with Section 55(17) of the Audit Act of Bhutan 2018.

We take this opportunity to acknowledge the co-operation and support extended by the officials of RCSC, GNHC, NEC and the 10 Ministries for rendering necessary cooperation and support during the audit.

Yours sincerely,

(Ugyen Dorji)

Acting Auditor General

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, National Assembly of Bhutan, Thimphu (enclosed Five copies)
- 7. Director General, Royal Civil Service Commission, Thimphu;
- 8. Asstt. Auditor General, Policy and Planning Division, RAA, Thimphu;
- 9. Asstt. Auditor General, Follow-up and Clearance Division, RAA, Thimphu;
- 10. Office Copy; and
- 11. 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

MANAGEMENT ACTION PLAN REPORT

No.	Audit Recommendation in brief	Action Taken or To be Taken	Estimated Implemen tation Date	Estimated Completion Date	Responsibility Entrusted to:	
					Name & Designation	EID no.
4.1	RCSC should develop a roadmap for development and implementation of CBF across agencies					
4.2	Need for Annual HRD plans should be reinforced and effectively implemented					
4.3	Agencies should exercise prudence in executing STTs					
4.4	Guidelines should be developed for regulating delegation, institutional and monitoring visits and travels for visa processing					
4.5	Budgetary controls should be strengthened by MoF					
4.6	RCSC should strengthen HRD information and documentation system implemented					

ACCOUNTABILITY STATEMENT

No.	Recommendations	Personal Accor	untability	Supervisory Accountability		
		Name &Desig.	EID No.	Name &Desig.	EID No.	
4.1	RCSC should develop a roadmap for development and implementation of CBF across agencies					
4.2	Need for Annual HRD plans should be reinforced and effectively implemented					
4.3	Agencies should exercise prudence in executing STTs					
4.4	Guidelines should be developed for regulating delegation, institutional and monitoring visits and travels for visa processing					
4.5	Budgetary controls should be strengthened by MoF					
4.6	RCSC should strengthen HRD information and documentation system implemented					

TITLE SHEET

Title of			
Report	Performance Audit Report on Ex-Country Travels (STTs)		
AIN	16772		
Audited Enti	10 Ministries, RCSC, GNHC and NECS		
Audited Perio	2018-2019		
Audit Schedu	13 th December 2019 to 15 th February 2020		
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	Samdrup Dolma, Sr. Audit Officer (EID:201001056)		
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Supervisors	Dorji Wangchuk, Deputy Auditor General (I 200201004)		

ACRONYMS AND ABBREVIATIONS

BAFRA	Bhutan Agriculture and Food Regulatory Authority
BCSR	Bhutan Civil Service Rules and Regulations
BTFEC	Bhutan Trust Fund for Environmental Conservation
CBF	Competency Based Framework
CID	Citizenship Identity
CME	Continuing Medical Education
CSA	Civil Service Act 2010
CSIS	Civil Service Information System
DAHE	Department of Adult and Higher Education
DHS	Department of Human Settlement
DLG	Department of Local Government
DNB	Department of National Budget
DoC	Department of Culture
DoE	Department of Employment
DoR	Department of Road
DoS	Directorate of Services
DPA	Department of Public Accounts
DSA	Daily Subsistence Allowance
EID	Employee Identity
EOL	Extraordinary Leave
FRR	Financial Rules and Regulations
FSAPP	Food Security & Agriculture Productivity Project
FYP	Five Year Plan
GAO	Gewog Administrative Officer
GNHC	Gross National Happiness Commission
GoI PTA	Government of India Project Tied Assistant
HR	Human Resource
HRC	Human Resource Committee

HRD	Human Resource Development
ISSAI	International Standard of Supreme Audit Institution
LeAD	Leadership Assessment and Development
LG	Local Government
LTT	Long-Term Training
M&E	Monitoring and Evaluation
MFCC	Macroeconomic Framework Coordination Committees
MoAF	Ministry of Agriculture and Forests
MoE	Ministry of Education
MoEA	Ministry of Economic Affairs
MoF	Ministry of Finance
MoFA	Ministry of Foreign Affairs
MOG	Major Occupational Group
МоН	Ministry of Health
МоНСА	Ministry of Home and Cultural Affairs
MoIC	Ministry of Information and Communications
MoLHR	Ministry of Labour and Human Resources
MoU	Memorandum of Understanding
MoWHS	Ministry of Work and Human Settlements
NCHM	National Centre for Hydrology and Meteorology
NEC	National Environment Commission
PFA	Public Finance Act
RAA	Royal Audit Authority
RCSC	Royal Civil Service Commission
RDCCRP	Rural development & Climate Change Response Program
RGoB	Royal Government of Bhutan
RMA	Royal Monetary Authority
SoP	Standard Operating Procedure
SS	Supervisory & Support Category
STT	Short-term Training
ZESt	Zhiyog Electronic System

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Executive Summary

The Royal Audit Authority (RAA) conducted the audit under the mandate bestowed by Article 25 of the Constitution of the Kingdom of Bhutan and Section 68 (b) and 69 of Audit Act of Bhutan 2018. This audit was conducted in accordance with the International Standards of Supreme Audit Institutions (ISSAIs) on performance auditing and RAA's Performance Audit Guidelines 2019.

Ex-country travels are a vital component of in-service human resource development (HRD) where the policies and strategies aim at developing capacity, maintaining competency and enhancing professionalism in the civil service. Nevertheless, in the context of ex-country travels, especially short-term trainings, many concerns came to light regarding high frequency of travels made by officials in key positions, officials attending irrelevant trainings, officials undergoing the same training repeatedly, and enormous resources being expended for training without retrieving any clear benefits.

Therefore, RAA carried out this performance audit to assess these concerns as well as to provide better insights on whether the government agencies have exercised financial prudence in executing these STTs. Further, this audit assessed whether mechanisms are in place to evaluate the impact and outcomes of STTs to ensure gainful returns from these investments.

The RAA conducted the audit with the following objectives:

- 1. To ascertain whether the required systems and procedures are enforced effectively to ensure that ex-country travels (STTs) are well planned;
- 2. To ascertain whether ex-country travels (STTs) are performed in the most economical manner;
- 3. To ascertain the relevancy of ex-country travels (STTs) performed; and
- 4. To ascertain whether there are systems and procedures instituted to ensure impactful ex-country travels.

This audit was conducted in the 10 Ministries, RCSC, GNHCS and NECS, which were identified based on the quantum of expenditure, frequencies of travel and roles in execution of ex-country travels. The audit was focused only on Ex-country Short-Term Trainings. The audit report highlights positive initiatives as well as shortcomings and deficiencies observed by the RAA. Some of the significant initiatives include:

 The RCSC's initiative towards consolidating the HRD budget information for the whole Civil Service through (i) Development of SoP among MoF, GNHC and RCSC for reviewing HRD proposals and (ii) Development of Competency Based Framework.

- The CSIS has been replaced with ZESt (Zhiyog Electronic System) for management and administration of HR actions, and recording comprehensive details on STT in compliance with the BCSR 2018.
- The RCSC to ensure agencies implement STT purposefully, agencies are now required to develop CBF for each profession. Training requirements are then identified through CBF and mainly implemented through the GoI PTA funding.

Notwithstanding these developments, the RAA noted shortcomings and lapses as highlighted below:

- The RAA noted no clear plan and delay in implementation of Competency Based Framework (CBF);
- There was no proper HRD plan in place in the agencies resulting in training-need analysis and resource mappings not carried out and lack of standard protocols for delegations and other types of ex-country travels;
- Inadequacies were noted in the training selection process and selection of training institutes and courses;
- The RAA noted lack of economic prudence while executing STTs where selection of travel routes were not done exercising prudence, trainings were availed from outside the country although it could be done in the country, and e-learning platforms were never used;
- Budgetary controls were noted to be weak with missing procedures to review and allocate budgets, diversion and re-appropriation of funds from other activities to HRD activities, and weak coordination between relevant agencies; and
- Shortcomings in the HRD documentation system were also noted with irregularities in maintaining proper databases, missing/incomplete HR related documents and failure to submit required clearance documents.

Based on the review and issues discussed in the report, the RAA has provided six recommendations requiring appropriate policy interventions and also aimed at instituting appropriate monitoring and control mechanisms to strengthen the system of executing STTs for civil servants.

CHAPTER 1: ABOUT THE AUDIT

1.1 Mandate

As per the mandates bestowed by the Constitution of the Kingdom of Bhutan and Audit Act of Bhutan 2018, the RAA had undertaken the Performance Audit on Ex-country travels (STTs).

Article 25 (1) of the Constitution of the Kingdom of Bhutan and Section 68 of the Audit Act of Bhutan 2018 provide that "There shall be a Royal Audit Authority (RAA) to audit and report on the economy, efficiency, and effectiveness in the use of public resources".

Further, Chapter 5, Section 69 of the Audit Act of Bhutan 2018 stipulates, "The Authority shall carry out performance, financial, compliance, special audits and any other form of audits that the Auditor General may consider appropriate."

1.2 Audit Standard

This audit was conducted in accordance with the International Standards of Supreme Audit Institutions on performance auditing (ISSAI 3000). The RAA followed audit procedures as prescribed under the RAA's Performance Audit Guidelines 2019 to maintain uniformity and consistencies of approaches in auditing.

1.3 Audit Objectives

The RAA conducted the audit with the following objectives:

- i. To ascertain whether the required systems and procedures are enforced effectively to ensure that ex-country travels (STTs) are well planned;
- ii. To ascertain whether ex-country travels (STTs) are performed in the most economical manner;
- iii. To ascertain the relevancy of ex-country travels (STTs) performed; and
- iv. To ascertain whether there are systems and procedures instituted to ensure impactful ex-country travels.

1.4 Audit Scope

The audit covered the financial year 2018-19 for assessment of compliances to rules and regulations, general practices in the agencies, travel frequencies and other statistical information. Where required, for some conclusion, data and information from previous years were also used.

The audit was conducted in the 10 Ministries, GNHCS and NECS, which were identified based on the quantum of expenditure, frequencies of travel and roles in execution of excountry travels. RCSC being the nodal agency for ex-country travels was excluded from this compliance assessment and the audit only reviewed RCSC's role as the oversight body.

Ex-country travels include both Short-Term Trainings (STTs) and Long-Term Trainings (LTTs). Given the objectives and risk assessment, this audit covered only ex-country STTs

under the object codes 11.02 (Ex-country travels), 45.01 (Training HRD), 45.02 (Training-others) and 55.01 (Professional services).

1.5 Audit Approach

The RAA used a combination of System-oriented and Problem-based approach during this audit. Using these approaches, the RAA focused on the systemic issues and prevailing problems existing currently in the execution of ex-country travels (STTs). These approaches were applied considering issues and challenges in executing these ex-country travels (STTs) through review of legislations, relevant documents and discussions with officials from the identified agencies.

1.6 Audit Limitations

The audit was limited to the object codes identified in the scope and any other STTs executed outside these object codes are not included in the report.

1.7 Audit Methodology

Following methodologies were applied during the audit to gather information, analyze data and derive conclusions:

• Document review:

The RAA reviewed BCSR 2018, HRC Minutes of Meetings, HRD Files, RCSC Annual Reports, FRR 2016, Budget Utilisation Plan (BUP), Budget Notification call, and financial statements 2018-2019.

Data Analysis:

Information were gathered using the information collection tools for all 12 agencies. The RAA engaged both qualitative and quantitative analysis to analyse the information collected. The audit team conducted trend, variance and content analysis on the data gathered by the auditors and the secondary data made available through information collection template. Data from the CSIS database were also used for some cases.

♦ Interviews

Interviewed HR Officials using questionnaires developed by the team to enhance understanding of HRD activities and practices in the 12 agencies and considered their views and suggestions on issues and challenges; and conducted system walk-through to understand the systems and procedures that are in place for management and execution of STTs and also to understand the data recording system.

Chapter 2: Introduction

2.1 Ex-country Travels

Ex-country travels are one of the vital components of in-service human resource development (HRD) programme aimed at developing capacity, maintaining competency and enhancing professionalism in the civil service. It includes all official travels made to foreign countries, in the form of Short- Term Trainings and Long-Term Trainings as categorized by the BCSR 2018.

Ex-country travels (LTTs & STTs) are undertaken by the civil servants for human resource capacity development and are provided to the civil servants if required by the job, and are to be executed economically and efficiently based on available resources. The ex-country travels for civil servants are governed by the BCSR 2018 and the oversight agency is the RCSC.

2.2 Governance Framework

The RCSC is the nodal agency for HR development and administration of the civil service, established in 1982 under a Royal Charter, and is mandated to 'review, plan, coordinate, facilitate and monitor general civil service training and development programmes; conduct periodic HR auditing across all agencies; and maintain up-to-date personnel information on all civil servants. Besides, the RCSC also ensures establishment of human resource committee/council in agencies and monitoring their functions. The Civil Service Act of Bhutan 2010 governs the establishment and composition, functions and accountability of the RCSC. The Commission is independent in the exercise of its powers and duties to ensure effective and efficient administration of the Civil Servants.

In the ministries and agencies, the Human Resource Committee (HRC) is instituted to guide all the human resource activities and is the highest decision making body for HR actions of the organization. BCSR 2018 states that all HR actions shall be deliberated and decided in the HRC and all ex-country travels shall be approved by the HRC.

The MoF assesses budgets for mandatory ex-country travels for all government agencies. It oversees compliance to provisions of the Financial Rules and Regulations (FRR) and government directives on expenditures. DNB, under MoF, assesses the validity of budgets proposed under mandatory travels and also conducts review on the budget and expenditure appropriations and issues notification/circulars from time to time for financial management.

The GNHCS proposes capital outlay for developmental plans and programmes based on national priorities, goals and targets in line with the resource envelope determined by Macroeconomic Framework Coordination Committees (MFCC). It coordinates and manages development assistance in line with government priorities and also conducts project screening to assess components of HRD.

The Passport Division under the Department of Protocol, MoFA issues official passports (diplomatic and official) for travels performed outside the country. BCSR 2018 states that the MoFA shall issue travel documents based on the letter issued by the competent authority

of the relevant agencies. Of late, the ministry also issued political clearance when officials travel outside.

2.3 Institutional Framework

The overarching legislation for administration of Bhutan Civil Service is the Civil Service Act 2010, which lays down mandates, authorities and independence of RCSC besides, providing for governance structure for overall administration of civil service.

The RCSC is established under this Act and some of the Commission's functions are to:

- Promulgate policies, standards and guidelines for the Civil Service and adopt plans and programmes in consultation with the agencies to promote efficient and effective personnel administration;
- Conduct period HR auditing across all agencies;
- Ensure establishment of a human resource committee/council in each agency with standard functions and responsibilities to ensure proper personnel administration and human resource development, and monitor their functions;
- Review, plan, coordinate, facilitate and monitor general civil service training and development programmes;

As per the Act, the Commission shall prescribe rules and procedures for career and professional development of civil servants as specified in the BCSR. In terms of training need assessment, the Commission is responsible to assess the general training and higher education needs of civil servants and agencies are authorized to assess their own specific training needs, formulate appropriate plans and implement them in accordance with BCSR.

The BCSR 2018, a subordinate legislation developed for implementation of Civil Service Act 2010, extends to officials of all agencies within the civil service, inclusive of personnel on contract, general service personnel (GSP) and elementary service personnel (ESP). The BCSR provides rules and regulations to ensure parity, consistency and uniformity for the effective administration of the Civil Service. Regulations on training are provided by Chapter 9 on Human Resource Development and Chapter 16 on Travel.

2.4 Types of Ex-country travels

The BCSR 2018 categorises HRD programmes into STTs and LTTs. STTs are trainings where duration of trainings is six months and below and LTTs are trainings with duration of more than six months.

The following Table shows the types of STTs and LTTs.

Long Term Trainings	Short Term Trainings
Ph.D	Certificate/Diploma course
Fellow/Specialisation	Counterpart training
Master's degree/ Bachelor's degree	Attachment and Internship
Diploma/Certificate course	Study Tour/Institutional visit
Counterpart training	Inspection visit/Procurement visit

Attachment and Internship	Seminar/Workshop
	Conference/Symposium/Forum/Meeting
	Any other ex-country official travel
Source: BCSR 2018	

2.5 Overview on ex-country travel

The review was carried out for 10 Ministries, GNHCS & NECS in the FY 2018-2019. Following paragraph provides a brief overview on the total number of officials and expenditure, top countries and institutes visited and categorization on the types of trainings attended for the FY 2018-2019.

i) Total number of Employees in 12 agencies

Sl.No.	Agency Name	EX/ES	P	SS	S	O	No. of
							Employees
1	MoAF	41	542	627	1330	239	2779
2	MoEA	11	214	26	207	41	499
3	MoE	9	115	19	36	20	199
4	MoF	10	330	192	290	68	890
5	MoFA	11	103	14	37	43	208
6	МоН	16	379	296	544	101	1336
7	МоНСА	10	149	38	333	46	576
8	MoIC	6	140	33	316	36	531
9	MoLHR	8	175	65	140	33	421
10	MoWHS	8	218	98	240	97	661
11	GNHCS	2	52	3	9	6	72
12	NECS	3	46	2	13	7	71
	Total	135	2463	1413	3495	737	8,243

ii) Total Expenditure on STTs for 12 audited agencies

	DSA (Millions)	Air Ticket (Millions)	Course fee & Others (Millions)	Total (Millions)
Total (Nu.)	211.11	84.80	62.39	358.30
Percentage	58.92%	23.67%	17.41%	100%

[5]

iii) Top 10 countries visited for STTs in 2018-2019

Countries	No. of officials	Countries	No. of officials
Thailand	1244	Sri Lanka	58
India	819	Indonesia	51
Nepal	519	United States of America	49
Philippines	305	China	43
Korea	189	Germany	40
Japan	152	Australia	28
Bangladesh	126	Netherland	7
Singapore	110	Italy	26
Switzerland	92	Myanmar	25
Malaysia	60	France	20

Source: RAA Analysis

iv) Top 10 Ex-Country Training Institutes for STTs in 2018-2019

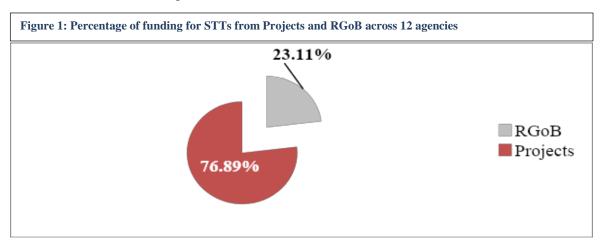
Sl. No.	Name of Training Institutes	Number of officials
1	Maejo University, Thailand	421
2	International Academy for Continuous Education Inc, Philippines	106
3	Bangkok School of Management, Thailand	68
4	Industrial Advancement Academy of Philippines (IAAP)	60
5	O.P Jindal Global University, Thailand	27
6	Burapha University, Thailand	26
7	Faculty of Medicine, Mahidol University, Thailand	25
8	IMF South Asia Regional Training and Technical Assistance Center, India	25
9	Royal Forest Department, Thailand	19
	HESARA Agriculture and Research Center, Nepal	16
10	South Asian Institute of Technology, Nepal	16
Source:	RAA Analysis	

2.6 Funding

With regard to funding STTs, the sources of funds for implementing the STTs can be categorized into two; mandatory travels and donor funded travels. RGoB financially supports the mandatory travels across the agencies and other STTs are financed by externally funded projects and arrangements such as funding by donor agencies and different projects under external loans and grants, conventions, and international agreements.

During the financial year 2018-2019, the total amount incurred for STTs implementation across the 10 Ministries and NECS and GNHCS through the RGoB and other sources of funding was Nu.358.300 million as shown in **Figure 1** and **Table 2.1**. Nu.82.82 million of

the total, was supported by the RGoB representing 23.11% and Nu.275.48 representing 76.89% was funded through other sources.



Source: RAA Analysis

The DSA constituted significant portion of expenditure accounting for around 59% of the total expenditure. Transportation expenses accounted for around 24% of the total expenditure with the remaining 17% incurred on course fees and other expenses.

Sl. No.	Agency Name	DSA (Nu.)	Air Ticket (Nu.)	Course fee & Others (Nu.)	Total (Nu.)
1	Ministry of Agriculture and Forests	108,587,408.24	33,598,260.00	11,638,881.90	153,824,550.14
2	Ministry of Economic Affairs	10,686,017.70	5,756,108.00	4,576,045.83	21,018,171.53
3	Ministry of Education	6,917,505.42	5,576,099.84	1,177,870.00	13,671,475.26
4	Ministry of Finance	13,635,262.45	9,552,145.00	5,207,643.38	28,395,050.83
5	Ministry of Foreign Affairs	2,967,552.52			2,967,552.52
6	Ministry of Health	13,519,473.72	4,977,275.00	5,125,079.49	23,621,828.21
7	Ministry of Home and Cultural Affairs	15,942,029.26	3,165,364.00	3,082,890.14	22,190,283.40
8	Ministry of Information and Communication	14,249,043.28	11,103,632.56	2,209,897.01	27,562,572.85
9	Ministry of Labour and Human Resources	7,700,259.25	4,030,093.00	5,404,286.47	17,134,638.72
10	Ministry of Works and Human Settlements	4,904,858.50	595,352.00	16,404,440.54	21,904,651.04
11	Gross National Happiness Commission Secretariat	3,565,360.75	3,288,676.00	2,127,743.75	8,981,780.50
12	National Environment Commission Secretariat	8,431,974.15	3,161,957.15	5,433,548.20	17,027,479.50
	Total	211,106,745.25	84,804,962.55	62,388,326.71	358,300,034.51

Chapter 3: Audit Findings

The audit findings are divided into two parts: **Part I** progressive developments relating to ex-country travels (STTs). **Part II** highlights the lapses and deficiencies noted during the audit.

Part I: Progressive Developments

Some of the progressive developments undertaken by the RCSC in reforming the Civil Service are as follows:

- i. For the 12 FYP, the RCSC is working towards consolidating the HRD budget information for the whole Civil Service through (i) Development of SoP among MoF, GNHC and RCSC for reviewing HRD proposals and (ii) Development of Competency Based Framework. The reform is expected to move towards a more structured and exhaustive approach of capacity development.
- ii. The RCSC is taking lead in developing and implementing leadership and other soft skills training based on LeAD (Leadership Assessment and Development) because such trainings are cross cutting requirements identified from the CBFs developed so far.
- iii. RCSC has replaced CSIS with ZESt (Zhiyog Electronic System) for management and administration of HR actions, shortening the process and reducing document requirements for HR actions, and recording comprehensive details on STTs in compliance with the BCSR 2018. The RCSC expects that new civil service information system, ZESt which was launched in February 2020 would address most of the inadequacies related to HRD documentation.
- iv. The development of Strategic HRD for 12 FYP, a broad thematic plan, is expected to give strategic direction in building expertise in critical HRD areas through Long-Term Training (LTT) and Short-Term Training (STT). This will institute a proper mechanism to enhance a greater based capacity development programme.
- v. To ensure agencies implement STTs purposefully, parent agencies are now required to develop CBF for each profession. Training requirements are then identified through the developed CBF which are implemented through the GoI PTA funding. This is initiated as one of the reform programmes to move towards a more structured and exhaustive approach of capacity development.

Part II: Shortcomings and Deficiencies

Notwithstanding the significant achievements made in the field of ex-country training (STTs), the RAA's review revealed areas requiring further improvement. Pertinent inadequacies and deficiencies noted are as follows.

3.1 Competency Based Framework (CBF)

- a) The RCSC launched Competency Based Framework (CBF) as one of the reform programmes in August 2018 to move towards a more structured and exhaustive approach of capacity development. It is a model that describes performance excellence within an organization. The framework will assist agencies in envisioning definite and coherent skill requirements to enhance various human resource functions, particularly in areas such as Performance Management, Succession Planning, Talent Management and Career Progression. It is aimed to cultivate the culture of identifying skill needs of employees, assisting continuous development, and professionalizing public servants to deliver responsibilities effectively and enhancing efficiency. A Guidebook on CBF for Civil Service 2019 was developed to guide civil servants in developing and implementing CBF for various occupational groups and subgroups.
- b) Since the launch of CBF programme in August 2018, CBF for 16 P&M positions have been launched so far. Currently, 16 more positions (including a SS cadre position) are being developed. There are 177 positions identified in the Position Directory 2018, under Professional and Management (P & M) position category. The development of CBF for balance 146 P&M positions are yet to be started. The status of CBF development so far is as detailed in **Table 3.1**:

Completed (16 P&	On-Going (15 P&M and	Pending (146	Total P&M Position identified	
M Positions)	1 SS Cadre)	P&M Positions)		
 Clinical Nurse Engineer Finance Officer Forestry Officer Immigration Officer Medical Doctor Instructor(TVET) Livestock Production Officer Statistical Officer Customs Officer Tax Officer Labour Officer Urban Planner Health Assistant (SS Cadre) Principal 	 Agriculture Officer Civil Registration and Census Officer Economic Development Officer Education Officer Legal Officer Survey Engineer Human Resource Officer Fire and Rescue Officer RAA Officer Environment Officer Security Officer(Airport) Trade Officer Foreign Services Officer -Covers 2 positions of the Position Directory 2018. (CBF developed for Mines Inspector falling under the SS Cadre) 	As per the position directory 2018	177	

Source: Position Directory 2018

- c) The audit team was informed that the positions for CBF were prioritized based on criticality of jobs, size of civil servants in particular position and technicality of job profiles in particular positions in consultation with parent ministries and agencies.
- d) About 120 civil servants were involved in the development of the CBF and Approach Training during the course of the programme. The activities included training of master trainers, identification of task force members from the relevant agencies, workshops and consultations with relevant parent agencies, endorsement of the CBF by respective HRC and final approval by the RCSC for implementation of CBF. More than 200 civil servants were trained on developing the CBF with capacity building training of 30 Master trainers. The total expenditure incurred since the launch of CBF was Nu. 5.360 million as provided in **Table 3.2:**

Program

Expenditure (Nu. in millions)

10 In-country Workshops (5 days each)

Capacity building of Master Trainers in Singapore

Consultation Meeting with stakeholders for developing the CBF(In country)

Total

5.36

- e) Based on the experience of developing CBF for 16 positions, the development process appears to be both time and cost intensive as each position took three to four months on average to complete. With CBF for large number of positions yet to be developed, it would take substantial time before it could be implemented across the board. There are no formal documents defining goals and milestones to complete the development of CBF for all positions. Such a roadmap would be critical in ensuring planned transition and timely implementation of reforms across the board. The RAA learnt that the completion of CBF for all positions is targeted for June 2021 based on prioritization carried out in consultation with the agencies.
- f) After more than a year and half since CBF was launched, the RCSC has been able to complete CBF for only 16 positions. Extrapolating the time needed to complete in respect of all positions from the pace at which it is progressing, it is obvious that it will take considerable time for completion which would further delay the implementation of CBF across the board.
- g) The RCSC stated that the commission would continue to build the capability of the agencies and continue development of CBF for the remaining positions in a cost effective and sustainable manner till the end of the initiative period (June 2021). The RCSC stated that once the initiative period is over (June 2021) the agencies are to set timelines and develop CBF for the remaining position as part of their annual performance targets for FY 2021-22.

3.2 Human Resource Development (HRD) Planning & Monitoring Process

- a) Civil Service Act 2010 states, "Agencies shall assess their own specific training needs, formulate appropriate plans and implement them in accordance with the procedures prescribed in the BCSR 2018". Subsequently, Clause 9.2.5 of BCSR 2018 states that "The agency shall identify critical HRD requirements based on the Strategic HRD Plan and Annual HRD Plan approved and provide required HRD interventions to all relevant employees periodically based on the availability of funds" Further, the Strategic HRD Plan for 12 FYP requires the agencies to develop Annual HRD Plans for their STTs.
- b) It was found that 11 agencies out of the 12 agencies audited, had not developed their Annual HRD Plans for the FY 2018-2019 except MoIC. Some of the agencies reported that they have not developed the Annual HRD Plans because the Annual HRD plans was being gradually phased out with the introduction of CBF by the RCSC. However, the RAA found no formal directive from RCSC to phase out the Annual HRD plans.
- c) In terms of the STTs, CBF is intended to take care of most of the planning needs. However, currently with CBF completed for only 16 positions and CBF for 146 P&M positions yet to be developed, there is no basis for the agencies to execute the STTs without Annual HRD plans. Moreover, the RCSC has clearly stated that agencies should align implementation of any training to CBF if there is CBF developed and ensure proper training need assessment and HRD plans in absence of CBF.
- d) In terms of implementation of STTs, the RAA's review indicated that in absence of the Annual HRD plans and CBF, most of the agencies have undermined the need to identify training and development needs of individuals in the context of specific agencies' strategic objectives. The existing system tend to focus on adhoc implementation of STTs based on availability of budget from external sources and donors.
- e) It was noted that in most cases as and when offers are received, the agencies undertake adhoc and unplanned trainings, and HRC reviews and approves based on the relevance and usefulness. The agencies expressed that it is not necessary to conduct training needs analysis and develop annual HRD plans as there is no separate budget approved for STTs except for mandatory travels under RGoB funding. Similarly, the RCSC requires the agencies to conduct proper need assessment and develop a plan for implementation in line with BCSR, only for trainings through committed fund. This has resulted in many ad-hoc and unplanned STTs and led to re-appropriation of funds, funding STTs through savings from overall budgets and rush of expenditures towards the end of the financial years.
- f) In absence of Annual HRD plans and Training needs assessments, the RAA was unable to ascertain whether the STTs were executed as per training requirements of the agencies and whether it has helped in the human resource capacity building of the agencies. Further, unplanned implementation of STTs would undermine judicious use of resources by the agencies.
- g) Clause 9.2.7 of the BCSR 2018 stipulates, "Monitoring and Evaluation system shall be instituted to assess training impact and make necessary interventions". Further, Schedule

- 9/C of BCSR 2018 states, "The agency shall carry out M&E periodically to evaluate the impact of the training on performance of the candidate and office." and that "a candidate on completion of the approved course shall return to Bhutan and report to the Agency immediately with the training reports and feedback".
- h) The RAA found no formalized system being instituted in any of 12 agencies reviewed for conducting impact assessment of trainings availed. Agencies had not even complied with requirements to submit training/study tour reports and course completion certificates. There were 303 such cases in the FY 2018-19 across those agencies. Nevertheless, the RAA noted some good practices being followed by the agencies in ensuring application of skills and knowledge acquired from training in their work places and enabling transfer of knowledge and skills to peers and colleagues. For instance, MoAF had linked training reports submitted to activities in the performance management and were then rated during the IWP rating and moderation exercises. Moreover, efforts were put in place to disseminate the training to peer officials and farmers in a few cases. Similarly, in MoH, Clinical category personnel upon the completion of short-term training, earn CME (Continuing Medical Education) credit, which is a requirement for them to review their professional registration after every five years.
- i) In the absence of the HRD plans, training needs assessment and a systematic approach to conduct training impact assessment and development activities, primary objective of training may be undermined and hence widen the gap between training and development activities and achieving organizational objectives. Besides, the resources spent may be rendered wasted.

3.3 Selection of Training Institutes and Courses

- a) As per clause 9.2.4 of BCSR 2018, "Agencies shall assess its own specific HRD needs and develop an annual HRD plan aligned to the budget proposal". Further, clause 9.2.5 of BCSR 2018 states, "The agency shall identify critical HRD requirements based on the Strategic HRD Plan and Annual HRD plan approved and provide required HRD interventions to all relevant employees periodically based on the availability of funds". However, it was noted that agencies had neither assessed their HRD needs nor developed HRD plans.
- b) In absence of an annual HRD plan in the agencies, a culture of individual official/division/department proposing specific training to HRC through HR division after securing funds from the donor projects has become prevalent in most agencies. The proponents also exercise choice of training institutes without proper appraisals. As funds for such proposals are generally explored from external sources, there is a natural tendency of HRC to endorse such ad-hoc proposals to take advantage of availability of funds rather than being driven by capacity needs of the organization. The instances of trainings being proposed by individuals are summarised in **Table 3.3**:

Sl. No	Name of the Agency	No. of Trainings proposed by individual officials/ Division/Department
1	Ministry of Agriculture and Forests	9
2	Ministry of Education	4
3	Ministry of Foreign Affairs	1
4	Ministry of Health	3
5	Ministry of Home and Cultural Affairs	2
6	Ministry of Information and Communication	1
7	Ministry of Works and Human Settlement	1
8	National Environment Commission Secretariat	6
	Total	27

- c) The current system of implementing trainings based on individual proposals may not allow rationalizing training and development efforts based on the needs of the organization. The existence of such practice is basically due to absence of Annual HRD plan and absence of training needs assessment. It can also be attributed to lack of committed funds for training and development. A systematic process of identifying training needs is required to build and sustain HR capacity in the organization.
- d) The RAA also noted instances where invitations were received by individual mostly focal persons, from international agencies or donor agencies to attend workshop/meeting or training under different arrangements. The correspondences are usually addressed to specific officials by virtue of being assigned as focal persons to deal with donor agencies or international organizations. Usually, the focal persons are preferred nominees and their participation is found to be invariably endorsed by the HRC. While the RAA noted that some agencies have initiated effort to do away with such system, the practice is still prevalent in most agencies. In an ideal situation, any invitations for training and development, meetings or workshop should be put up to the HRC and the candidates should be selected objectively based on the relevance, skills gaps and any other criteria set for bridging the capacity gaps in the organization. It will not only ensure that organisation needs is addressed and sustained but also uphold the principle of transparency in the decision making process and promote equity amongst employees.
- e) The RAA noted in most cases, the training courses and institutes were approved based on the proposals of proponents. Generally, for the technical courses, the concerned departments or divisions were tasked to explore the training institute and courses. Some trainings were conducted in identified institutes based on Memorandum of Understanding (MoUs) drawn between training institutes and the agencies. There is no policy guidelines or directives issued for selection of training institutes for STTs outside the country. Instances were noted where institutes were selected based on the recommendations of officials who have availed

- trainings in the same institute earlier. It was also observed that some training courses offered by training institutes within the country were availed from outside. There were cases of varying fees charged for similar courses offered in different countries.
- f) In the absence of appropriate policy directives to guide in selection of courses and training institutes, the current practice of selection may not support the goal of attaining training objectives when credentials and quality of institutes are not assessed. Further, a random selection of institutes disregards prudence in spending resources.

3.4 Training Nomination and Approval Process

- a) Clause 9.3.1 of BCSR 2018 states that, "HRC of the agencies shall ensure that only relevant and appropriate officials are nominated for the HRD programmes". Further, clause 9.6.2.2 states, "Civil servant shall be eligible for STT when the programme is relevant to his work and his position level". Clause 16.2.1 of BCSR 2018 states, "Travel shall be undertaken by a civil servant only after obtaining approval from a competent authority" and Clause 16.2.6 states "All ex-country travel shall require the approval of the HRC".
- b) In the FY 2018-19, officials from 12 audited agencies had attended 4,242 STTs in various locations outside the country. On review of STTs availed by 2823 officials, it was noted that 313 STTs were found not related to the officials' designations or job responsibilities. The RAA noted that STTs were approved based on the availability of funds, frequency of travels by officials and in some cases merely to motivate the officials and not for capacity development. The HRC merely formalizes the nominations without assessing competency gap with respect to job responsibilities. These indicated inadequate attention was paid to overall staff development concerns of the organization. Such practice of nominating officials without giving due regard to skills and competency gaps and relevance to job responsibilities not only undermines the training objectives but also render waste of resources.
- c) The RAA noted cases of same course/trainings being attended by officials from different position levels. There are several instances of STTs wherein the participants composed of officials from 'Executive, Professional and Management, Support and Operational' position levels. **Table 3.4** depicts cases of STTs conducted in MoHCA, MoFA and MoAF, in which officials from different position levels attended.

Name of Agency	Name of Training	No.	STT Types	Composition of Participants
МоНСА	Training on Local Governance and Development, Burapha University, Thailand, from 23-30 Sept. 2018	36	Training	Dzongrabs, Gups, GAOs, Internal Auditor, Administrative Assistants, Personal Assistant, Store assistant and officials from DLG.
МоНСА	Site visit to Nepal for the Identification of Statues and Thangkas, National Museum Swayambunath Stupa and Durbar Square, Nepal from 22-26 June 2019	9	Institutional visits	Director General, Cultural Officer Property officer, Research Asstt. Communication Tech.,Record Asstt.,Personal Asstt. and Artisan.

МоНСА	Gender in Planning and Governance for Women Leaders at the grassroots level in the Burapha University, Bangkok, Thailand from 22-16 April 2019	28	Training	Women Mangmis, Dispatcher, Admin Asstt., Personal Asstt., Program Officer and Immigration Inspector
MoFA	Study Tour to RBE Bangkok and SAARC Secretariat Katmandu from 22-30 June 2019	37	Study Tour	Accounts Personnel, Procurement, Administrative Assistants, Personal Assistant, Store in-charge and Driver
MoAF	Institutional (Exposure visit) to Nepal from 6-14 Nov 2018	20	Study Tour	Livestock officers, Veterinary officers, Accountant, Specialist, Extension Supervisor and Administrative Assistant

- Source: RAA Analysis
- d) For the same course/training, participants included officials from different position levels as well as from diverse professional background and specialization. With different skills sets, professional background and job responsibilities, the skills requirement would have differed. Thus, it indicates that the trainings were apparently not guided by genuine need for capacity development of the officials. Such practices indicate lack of focus and seriousness in bridging capacity gaps besides rendering waste of resources.
- e) There were cases where same officials have availed repeated training on similar courses. The cases of officials who have repeatedly availed same/similar trainings, workshops, meetings and seminars are as summarized in **Table 3.5**:

Sl. No.	Name of the Agency	No. of similar STTs attended more than once
1	Ministry of Agriculture and Forests	47
2	Ministry of Finance	24
3	Ministry of Education	19
4	Ministry of Economic Affairs	34
5	Ministry of Foreign Affairs	2
6	Ministry of Health	9
7	Ministry of Home and Cultural Affairs	8
8	Ministry of Information and Communication	13
9	Ministry of Labour and Human Resources	4
10	Ministry of Works and Human Settlement	30
11	Gross National Happiness Commission Secretariat	5
12	National Environment Commission Secretariat	1
	Total	196

f) From 196 cases, the frequency of participation ranged from two to seven times. The highest number of cases were noted in MoAF and the least number of cases in NECS. The officials availing same trainings repetitively were from across all position categories. The cases identified were only from the CSIS database, updated by the agencies and maintained by the RCSC. The RAA also noted poor record keeping in most of the agencies, therefore, there could be more cases of repetitive trainings. Repeated nomination of official for same course/training indicated lack of seriousness with which HRC and HR Divisions take part in

training and development programmes of their respective agencies. While some cases might be related to follow up meetings/trainings which require attendance of same official by nature of job in which case, proper documentation and endorsement from RCSC is required, the circumstances under which other cases occur need to be regulated through appropriate mechanism in the agencies. Even inevitable cases due to external preferences or nature of job, agencies need to put in place succession plan to ensure business continuity in absence of those officials.

g) The RAA noted instances where the officials had availed training or had undertaken travel prior to approval of HRC. The approvals were accorded at a later date. There were varying practices in the agencies in dealing with such cases. For instance, in MoAF, MoE and MoF, the officials had obtained provisional approval through a note-sheet. While in MoEA and GNHC, online approval was sought through emails sent to HRC members. In MoH, the HR division had obtained approval from the HRC on behalf of the nominated officials. Instances are summarised in **Table 3.6**:

Sl. No.	Name of the Agency	No. of Ex-post facto sanctions by HRC
1	Ministry of Agriculture and Forests	49
2	Ministry of Finance	21
3	Ministry of Education	10
4	Ministry of Economic Affairs	2
5	Ministry of Health	15
6	Gross National Happiness Commission	8
7	National Environment Commission Secretariat	1
	Total	106

- h) The agencies explained that ex-post facto approvals are provided especially when the nomination are to be done within short notice as required by the organizer/sponsoring agencies. It was also explained that sometimes, the scheduled HRC meeting get postponed to later dates. The RAA test checked approval cases in MoH, and noted that in some cases invitation letter seeking nomination were received well ahead of time and they were held up deliberately without putting up to HRC. This could have been done to artificially create constraints for agencies to solicit wider participation or nominate other deserving candidates owing to limited time. A systematic approach to facilitating transparent and objective nominations must be desired by all agencies so that relevant officials are nominated for trainings/courses.
- i) The RAA also noted cases of trainings availed without obtaining approval of the HRC. The number of officials in different agencies who have availed STTs without approval from the HRC are summarised in **Table 3.7**:

Table 3	Table 3.7: Summary of travels undertaken without HRC approval					
Sl. No.	Name of the Agency	No. of officials without HRC Approvals				
1	Ministry of Agriculture and Forests	5				
2	Ministry of Economic Affairs	2				
3	Ministry of Foreign Affairs	43				
4	Ministry of Home and Cultural Affairs	1				
5	Gross National Happiness Commission	13				
6	National Environment Commission Secretariat	4				
	Total	68				
Source:	RAA Analysis					

- j) In the cases of MoAF and GNHC, the Secretaries had directly endorsed the nominations and no approvals were sought from the HRC. With regard to the NECS, the RCSC had already cautioned for not following due process and relieving the officials prior to approval of the HRC. There were also cases of officials who performed travel as a part of high level delegations without approval of the HRC.
- k) The instances of such lapses on part of the management and HRC of the agencies indicate lack of seriousness and non-adherence to the prescribed procedure in approving the STTs and development of HR capacity of the organisation.

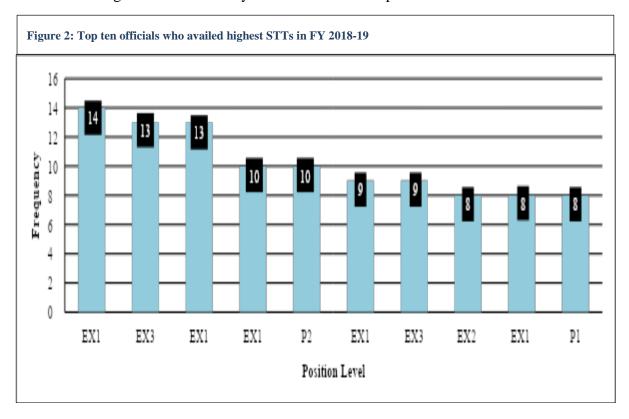
3.5 Exercising diligence in executing STTs

a) Clause 9.1.4 of the BCSR 2018, states "The HRC shall rationalise the frequency of a civil servant availing HRD Programmes". On analysis of the ex-country travel (STTs) details of the civil servants for the FY 2018-19, it was observed that from a total of 8,243 officials in 12 audited agencies, 2,823 officials had attended 4,242 STTs in 81 Countries. It was observed that over 70 officials from these agencies had performed ex-country travels as many as five to fourteen times, more than 703 officials had availed as many as two to four times and, more than 2,050 officials had travelled once in the FY 2018-19. Agency-wise travel frequency is exhibited in **Table 3.8**:

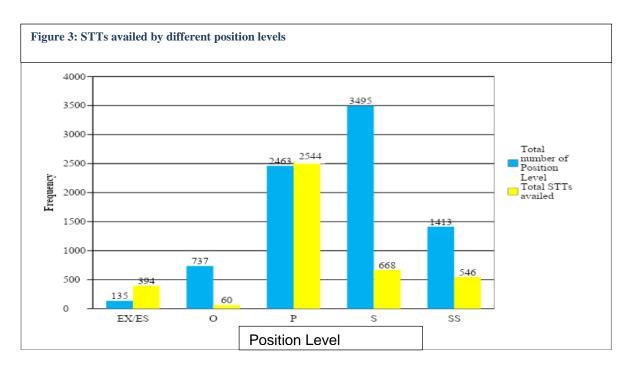
Table 3	.8: Summar	y of fr	equenc	y of tra	aining	gs avail	ed by	official	s in 20	18-19				
Sl.No	Agency Frequency									Total				
		14	13	10	9	8	7	6	5	4	3	2	1	
1	MoAF				2	1	1	4	13	24	50	135	842	1072
2	МоН					1		3	3	12	22	67	248	356
3	MoF							2		6	12	38	177	235
4	MoE							4		4	8	22	187	225
5	MoEA	1	1	1			1	2	2	19	17	41	131	216
6	MoHCA								2	3	17	48	114	184
7	MoIC					3	2	4	4	10	14	24	84	145
8	MoWHS										7	14	110	131
9	MoLHR										4	17	82	105
10	MoFA									3	6	17	33	60

11	GNHCS								2	3	11	14	23	53
12	NECS		1	1			1	2	3	2	5	7	19	41
T	OTAL	1	2	2	2	5	5	23	30	86	173	444	2050	2823
	Source: RAA Analysis													

As shown in **Figure 2**, in the FY 2018-19, from 12 audited agencies, officials who availed the highest number of STTs were from EX positions. The official who ranked 10th highest in terms of availing STTs in the same year was from P-level position.



It was found that every official in the Executive category, on average, had availed at least 3 STTs in the FY 2018-19 followed by officials in the Professional and Management category availing STTs more than once. Operational and Support category availed the least STTs as depicted in **Figure 3**:



In terms of number of days, almost 34,613 days were spent on 4242 STTs excluding travel time and enforced halts. On analysis of the cases having frequency of more than five times in a year, it showed that the highest total days spent was 92 days by an official for training in 2018-19, followed by 57 and 52 days.

- b) Based on the facts that the officials spent substantial days of the year for training, the RAA opines that more rigorous systems needs to be in place to rationalize nominations of officials based on prescribed criteria. Unless it is driven by nature of work (such as mandatory meetings/workshops), service delivery in the civil service would be seriously hampered in the absence of incumbent of particular post/job. In the absence of vigorous system of check and control in the agencies, there is a possibility of extending undue advantage to few.
- c) Clause 16.6.2 of the BCSR 2018 states, "A civil servant required to undertake official travel shall be entitled to travel by the most direct and economic route". As such, it is expected that these travels are planned and executed in the most direct and economical way. The RAA noted cases, where the above clause was not given due regard by the agencies.
- d) An assessment of the trips undertaken by the civil servants to the USA, Europe and Canada for the FY 2018-19 showed that agencies have not adhered to the requirement to undertake travels in the most direct and economical route. The RAA gathered information on the distance to the USA, Canada and countries in Europe from Bangkok and Delhi to ascertain the shortest route as shown in **Table 3.9**:

Table 3.9 Europe	Table 3.9: Distance in miles from Bangkok and Delhi to the USA, Canada and countries in Europe						
Sl. No.	Country	via Bangkok (A)	via Delhi (B)	Difference (A-B)			
1	Italy	5,479	3,662	1,817			
2	Portugal	6571	4,757	1,814			

3	Switzerland	5631	3,832	1,799
4	France	5,918	4,120	1,798
5	Austria	5,330	3,532	1,798
6	Belgium	5,744	3,971	1,773
7	Germany	5,480	3,708	1,772
8	Poland	5,103	3,336	1,767
9	Netherlands	5,684	3,924	1,760
10	Denmark	5,465	3,742	1,723
11	UK	5,966	4,247	1,719
12	Estonia	4,885	3,198	1,687
13	Costa Rica	10,780	9,483	1,297
14	USA	8,763	7,862	901
15	Canada	7,360	6,568	792

e) As can be seen from **Table 3.9**, flying to Canada, Europe and USA via Delhi is shorter than flying via Bangkok in terms of the distance. However, out of 137 trips to these countries, 80 trips were performed via Bangkok and 57 trips were performed via Delhi as shown in **Table 3.10** indicating that 58% of the total trips were made via Bangkok.

Sl. No.	Country	Total Frequency	Frequency via Bangkok	Frequency via Delhi
1	Austria	9	-	9
2	Belgium	7	2	5
3	Canada	4	3	1
4	Costa Rica	1	-	1
5	Denmark	2	-	2
6	Estonia	3	1	2
7	France	11	9	2
9	Germany	16	10	6
10	Italy	8	2	6
11	Netherlands	12	7	5
12	Poland	3	3	
13	Portugal	2	-	2
15	Switzerland	24	22	2
16	UK	5	3	2
17	USA	30	18	12
	TOTAL	137	80	57

As evident from the above table, more than half the trips to these countries were performed via Bangkok with higher frequency of travels performed via Bangkok for destination countries USA (18 out of 30) and Switzerland (22 out of 24).

f) Further, on review of STTs for the FY 2014-15 to FY 2018-19 revealed that the agencies preferred trainings outside the country even for courses that were offered by institutes within

the country. Details of trainings executed during FY 2014-15 to FY 2018-19 in foreign countries, which are offered in the country are summarized in **Table 3.11**.

Table 3.11: Summary of same trainings availed within and outside country for the FY 2014-15 to FY 2018-19

Name of the Agency	Frequency of training availed (In-country)	Frequency of training availed (Ex-country)	Total
Ministry of Agriculture and Forests	42	143	185
Ministry of Economic Affairs	14	70	84
Ministry of Finance	11	60	71
Ministry of Home and Cultural Affairs	14	41	55
Ministry of Information and Communication	18	39	57
Ministry of Works and Human Settlements	20	38	58
Ministry of Education	2	12	14
Ministry of Labour and Human Resources	1	4	5
Ministry of Health	1	10	11

- g) For the courses which are offered by training institutes within the country, there is no reason why local institutions are not preferred when there are huge differences in overall cost. It is apparent that training outside the country has become preferred choice for agencies. This has huge impact on public resources. The prudent use of resources can only be achieved insofar as agencies rationalize choice of institutes based on cost, as there are no binding obligations or guidelines for agencies in exercising choices of training institutes. Unless specific guidelines in selecting training institutes based on cost analysis is put in place, agencies would not be obliged to put restraint on indiscriminate practice of exercising preference of training institutes apparently without any valid basis and to be less profligate in spending public resources.
- h) The BCSR 2018 states, "Agencies shall be encouraged to tap online resources from credible and recognised Institutes to build capacities through Short Term Training (STT)." The RAA noted that agencies are yet to internalize the practice of availing online courses for training and capacity development of respective organizations. Leveraging on IT and internet facilities and existing human resource capacity within the agencies, there is a great opportunity to enhance capacity building measures across the board. The agencies need to explore and provide leadership in institutionalizing the system of e-learning, which has a potential to make paradigm shift in capacity building modalities.

3.6 Standard protocol for delegation, monitoring visits & travels for Visa processing

a) Officials travel abroad as a part of delegation or in a group to attend meetings, conference or workshops and visits to various institutions outside the country. Such STTs are implemented as part of capacity buildings, fostering collaborations, and any other purpose of mutual benefits. Monitoring visits are conducted by MoE to monitor the students studying abroad. Likewise, the MoLHR monitors the overseas employment programs. There is also a practice of approving separate travels to foreign countries for visa applications and processing.

b) Clause 9.3.12 of BCSR 2018 states, "Ministry of Foreign Affairs is responsible for high-level official delegations representing the country on regional and international issues led by the Head of Government and/or representatives approved by him, Head of Constitutional Offices. The Ministry may issue guidelines on the eligibility criteria and procedures for processing nominations for such cases to ensure uniformity in application". The RAA noted that specific guidelines are yet to be put in place. In absence of such a standard, there is no basis for deciding on the size of the delegations and eligibility of the officials nominated to ensure uniform implementation. The RAA noted instances of varying sizes of delegations as highlighted in Table 3.12:

Sl. No	Course title	No. of Officials	Country	Agency
1	UN General Assembly	5	New York, USA	MoFA (focal point) & cross sectoral
2	Fourth BIMSTEC Summit and its preceding meetings	12	Kathmandu, Nepal	Cross Sectoral
3	UN Climate Change Conference COP 24	15	Katowice, Poland	NEC (focal point), GNHC, MoEA, MoFA, MoAF, NCHM, BTFEC & RMA
4	International Rice Congress	9	Singapore	MoAF
5	13th Bhutan-Japan Annual Consultations on Economic Cooperation	9	New Delhi, India	Cross Sectoral
6	High level delegation for follow up discussion on "Learn and Earn program"	8	Japan	MoLHR (focal point) and (Cross sectoral)
7	5th Border Management and Identity Conference	5	Bangkok, Thailand	MoHCA
8	Seminar on Decentralization and Local Governance	11	Philippines	МоНСА
9	Tools and Approaches for Mainstreaming Cross Cutting Issues Workshop	10	Thailand	МоНСА
10	Meeting with TVET institutions in Australia and Malaysia for introduction of National Diploma in Bhutan	8	Australia & Malaysia	MoLHR
11	Unmanned Aircraft Systems Seminar and Third Meeting of the ICAO Asia-Pacific	5	Bangkok, Thailand	MoIC
12	The 55th Conference of Director General of Civil Aviation, Asia Pacific Region	5	Nadi, Fiji	MoIC
13	EVAT Conference day	5	Bangkok, Thailand	MoIC
14	WS02Con Asia	5	Colombo, Sri Lanka	MoIC
15	Consultation Meeting to discuss the issue of Cardamom export to India	6	New Delhi, India	BAFRA, MoAF
16	Workshop to assist the countries to understand and take ownership of the projects goals and objectives	6	New Delhi, India	BAFRA, MoAF

The sizes of groups/delegations ranges from 5 to 15 officials either from the same agency or a mixture from different agencies. Moreover, instances were noted where officials were nominated although the visit purpose was not related to their job responsibilities.

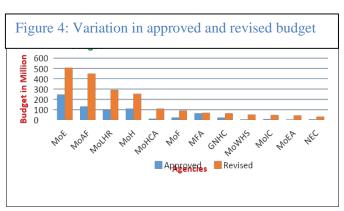
c) Further, it was learnt from HRC-minutes of meeting that officials were merely nominated based on the availability of funds and on the frequency of their travels, oftentimes ignoring the

significance of one's participation in the event. The absence of eligibility criteria and procedures for processing nominations may have restricted the agencies in exercising due diligence and prudence in nomination of appropriate size of the delegations. Such practice would result in inconsistent application across the board besides entailing avoidable expenditure if relevancy of nominees were not assessed.

- d) The MoFA stated that a guideline for seeking political clearance for government delegation has a few criteria for composition of delegation but are in the process of developing a specific one for delegations.
- e) The MoE and MoLHR conduct monitoring and inspection visits as an annual activity. The DAHE, MoE monitors the performance of scholarship students and provides support services to some students studying outside and DoE, MoLHR monitors the overseas employment programs. There are no guidelines developed to regulate such visits and also nominations and selection of officials for such visits. The agencies were found making annual monitoring and inspection visits in a group of two or more officials. It is not clear how the size of the team and frequency of the visits are determined. Further, there is no clarity on requirement to submit monitoring report. There was no record of interventions initiated by the agencies based on report of the visits.
- f) Clause 9.9.1.8, BCSR 2018 provides that "A civil servant shall be paid DSA for the actual period of halts required for processing visa if it was approved by the HRC when approving the nomination and if it is not paid by the sponsor". The subsequent clause 16.4.8 also stipulates that "DSA shall be paid for the actual period of halts required for processing visa and it shall be paid as per the rates prescribed by the Government".
- g) Accordingly, the DSA were found paid for actual travel and required halts as per the entitlements. Civil servants mostly travel to Delhi and Bangkok to process visa applications from the respective embassies and consulate offices. The RAA noted variations in procedures being followed in the agencies for processing Visa. In some cases, officials processing visas had directly proceeded to the training destination and in other cases officials were allowed to return to Bhutan after processing their visa and then travel to the training destination on a later date, which entail additional cost. The inconsistent practice mainly arise due to absence of any specific guidelines governing such travels. The MoAF added that the visa requirements and processing formalities differ from different countries and some countries require individuals in person for biometric and other requirements.
- h) In the absence of specific rules governing such travels, there is a need to exercise diligence by respective agencies in approving such travels.

3.7 Budgeting process and controls

- a) As per section 23 (b & c) of PFA 2017, MoF is responsible to prepare the Budget Policy, Fiscal Framework Statement, the Budget, the Appropriation Bill and other relevant materials besides mobilizing resources, including external assistance, and integrating these funds into the budgeting, reporting and accountability processes prescribed by this Act. The subordinate regulations i.e. FRR 2016 requires the implementing agencies to ensure that the funds required for the ongoing programmes and activities are included in the budget proposal for the fiscal year.
- b) A comparison of the approved budget appropriations with the releases for the fiscal year 2018-2019 for the 12 audited agencies, under object codes (OC) 11.02, 45.01 & 45.02 revealed significant increase in the revised releases compared to the actual approved budget appropriation as shown is **Figure 4**. There was an



increase in revised budget in all 12 agencies. It was noted that the OC 11.02 was increased by 56%, OC 45.01 increased by 237% and OC 45.02 by 180% as shown in **Table 3.13**:

Object	Approved	Revised	Difference	% Increase
Codes	(in Million) = A	(in Million) =B	(C= B-A)	(C/A)*100
11.02	93.65	145.976	52.326	56%
45.01	161.67	547.60	385.93	237%
45.02	467.32	1,307.85	840.533	180%
Total	722.638	2001.427	1278.789	176.96%

Such a huge variation indicated deficiencies in the budgeting process apparently fuelled by agencies' inability to secure committed funds at the time of proposing budget.

- c) Although the mandatory travels are defined as obligatory travel for participation that are required under international conventions, treaties and other bilateral or multilateral agreements approved by the RGoB, the RAA noted variances in initial budget and actual expenditure for mandatory travels as well. Such lapses indicate that the budget plans are not realistic. The agencies propose budget for mandatory travels with a brief justification or write-up. While some agencies propose budget without any justification or write-up. The DNB does not have additional tools to verify budget proposals other than basing on the past activities.
- d) In most agencies, it was noted that mandatory travel budget are requested as a supplementary budget at a later stage. In the FY 2018-19, the expenditure reported under Object Code 11.02 was Nu.181.40 Million for 12 agencies out of which Nu.55.082 million was approved as

- supplementary budget. The RAA's analysis showed that 30% of the total budget was approved as supplementary budget for the mandatory travels.
- e) The RAA noted lack of coordination amongst agencies like MoF, GNHC and RCSC in regulating STTs. STTs are usually funded from external agencies and budget is provided in the form of cost sharing basis and piecemeal contribution into LC Account and PLC Account. With different mandates, the agencies have different roles in regulating the STTs and budgets. The donor funded STTs are verified by GNHC to check whether STTs are within the scope of the project. RCSC is involved in regulation of training in terms of approving nominations and courses as per agencies' HR plans. MoF basically scrutinizes budget proposals to incorporate it in the Budget Appropriation Bill for enactment in the Parliament. Although the GNHC assesses the donor funded STTs to check whether STTs are in line with the project objectives, the GNHC does not coordinate with DNB and RCSC to rationalize budget on these STTs. RCSC being the nodal agency for all HR related components, it is expected that the agency is involved in the process of budgeting for STTs as well.
- f) The RCSC is of the opinion that issues regarding ad-hoc STTs being implemented without proper HRD plan and resource mapping cannot be resolved even with the CBF in place if RCSC is not involved in the resource allocation for these STTs. Therefore, a clear protocol on coordination and collaboration between the GNHC, RCSC and MoF to discuss and rationalize the HR budget would ensure fair and equitable distribution and allocation of HR budget to the agencies.
- g) The re-appropriations from other budgets to STTs are allowed to be done by agencies except for object code 11.02 for which endorsement of DNB is required. There were several cases of re-appropriations made from other activities to fund the STTs. The agency wise summary of re-appropriations made during FY 2018-19 are as given in **Table 3.13.**

Table 3.1	3: Summary of	re-appropria	tions carried ou	t for the FY 2018-19
Agency Re-appropriated amount Nu. (Million)			Nu.	Remarks
	OC: 11.02	OC:45.01	OC:45.02	
MoE	0.30	1.42	-NA-	Budget for observation of international day of people with disabilities re-appropriated to ex-country travel Budget for mandatory meeting and conferences re-appropriated to Capacity Building
MoAF	0.257	0.272	2.550	Budget for in-country travel & Monitoring Budget re-appropriated to mandatory meetings I- country training budget and transports budget re-appropriated to Capacity building Operation and Management budget re-appropriated to in-country capacity building workshop/awareness
MoEA	0.03	6.172	0.335	Budget for in-country travel & Monitoring Budget re-appropriated to mandatory meetings. Budget for professional services and general administration re-appropriated to capacity building Renovation and incountry travel budget re-appropriated to Annual Trade & Industry Conference
МоН	-NA-	0.845	-NA-	Budget for in-country meetings re-appropriated to Capacity building
MoLHR	NA-	-NA-	7.445	Apprenticeship training programme for Regional Offices in –country) re-appropriated to Overseas Employment Programme

MoWHS	2.500	-NA-	0.599	Budget for in-country travel & Monitoring Budget re-appropriated to mandatory meetings
NECS	-NA-	3.068	1.281	Professional services budgets re-appropriated to Capacity building Professional services budgets re-appropriated to Incountry Meeting and workshop
MoIC	-NA-	2.279	6.485	Budget for in-country travel re-appropriated to capacity buildings
Source: RA	AA Analysis			

- h) Considering the re-appropriation practices prevalent across agencies, it suggests that STT activities are not realistically budgeted and the agencies resort to using funds approved for other activities to meet the fund requirement for STT activities. With intentions to save budget from other sources to fund the STTs, it may be likely that agencies enhance the budget proposals for other activities. Besides, there is a risk of compromising the implementation/delivery of other activities/services. The prevalence of such practices would lead to loosening of financial controls in agencies having significant impact on the country's financial management system.
- i) Section 62 of the PFA 2007 (Amendment 2012)-'No budgetary bodies shall carry out activities for which there is no provision in the Budget Appropriation Act or other lawful authority'. Subordinate Manual i.e. FAM 2016, Chapter 3, Clause 3.8.1, stipulates, "Activities for which there is no provision in the budget shall not be carried out. Incurring of unbudgeted expenditures and diversion of funds towards unauthorized activities shall constitute a budget offence, for which the Head of the office and the AFD shall be liable and accountable". Notwithstanding the above restrictions, agencies were found to have resorted to wrong booking of expenditure and utilizing other funds for HRD activities in the agencies as detailed in Table 3.14:

Agency	Object Code	Name of the Object Code	Amount (Nu.)	Details of STTs
MoAF	51.04	Exp. On Structure – Irrigation channels	1,592,479.50	1. Procurement visits for Testing & verification of HDPE pipes by Procurement officer, Agriculture officer, Engineer and Accountant in India and Training on Financial Management, Budgeting and Accounting in Philippines by Project Accountant
	11.01	Travel-In-Country	23,000.00	2. Procurement of Bio-Inputs to conduct research Trail in ARDC and Consultation meeting with IFPRI on analysis, visioning and report preparation by PPD officials
MoEA	52.02	Plant & Equipt. – Power Generation	139,134.00	I. Inspection visit under Austrian Coordination Organization(ACO) Project for officials from Alternate Energy Division
MoF	11.01	Travel-In-Country	188,100.00	 Visit to Shilong/India Check post by Customs Official Visit by DG, DRC Bhutan to Bangladesh Border, courtesy call to Commissioner Siliguri

	17.08	Op.Exp. – In-country Meetings and Celebration	19,500.00	3. SDF Board Meeting in Delhi attended by DG, DMEA
MoIC	52.04	Plant & Equipt. – Telecommunications	20,012.00	1. TNC19 Emerging NREN Program TNC19 Forging Digital Societies Conference
MoWHS	11.01	Travel-In-Country	46,955.00	1. Institutional Visit to Thailand
	Total		2,029,180.50	
Source:	RAA Anai	lysis		'

As evident from **Table 3.14**, the cases of wrong booking were prevalent across the board. The RAA noted that despite specifying head of agencies accountable for such lapses, there was no incidence of action being taken on accountable official. Such practices not only distort the expenditure reporting of the agencies and the Government Consolidated Accounts level but also undermines controls placed in the financial management systems instituted for the purpose of regulating expenditure of the spending agencies. As far as regulation of the STTs are concerned, a systematic planning approach needs to be in place to avoid agencies committing budgetary offences. In most of the agencies, wrong booking (expenditures made for different object code) has been carried out to fund ex-country travel or HRD training programs. For instance, in MoAF, MoEA & MoIC the budget meant for Capital Works and Plants were utilized for HRD Training programs. Similarly, budget for in-country travel were found used for ex-country travel in MoAF, MoF and MoWHS.

j) The other characteristic rendered to the existing system of implementing STTs especially trainings is rush of training activities towards end of financial year. The RAA noted that significant expenditure was incurred towards close of the FY 2018-19 indicating that most of the STT activities were implemented towards last quarter. This is mainly because towards the end of the financial year the agencies are able to estimate budget balance and could plan to fund STTs through re-appropriation. While re-appropriation of budget is permitted, it provides room for diversion of funds to unjustified activities.

3.8 HRD Documentation System

- a) Clause 9.10.3 of BCSR 2018 states as "Agency shall maintain up-to-date records of HRD programmes implemented and update the same in CSIS". Clause 21.6.1 states that Human Resource Officers (HROs) are required to "Maintain accurate and up-to-date information on all HR actions in the CSIS and Personal File", and schedule 9/c states, "If STT is approved by the HRC and is implemented, update in CSIS immediately." The RAA noted several shortcomings and varying practices in maintenance of HR records.
- b) The CSIS is a web-based information system that contains detail of civil servants and related human resource actions. It facilitates efficiency and effectiveness in various HR related decision making besides being used as repository of personnel information of civil service. The HROs of agencies have vital role of updating correct information, generating orders, and safeguarding information as primary users of the system. The RAA noted several lapses in

management of information in the CSIS. There were cases of not or partial updating, issue of incomplete records, incorrect information resulting from varying practices of HROs in the agencies. While CSIS has brought about transformational changes in the way HR Divisions/Sections operate in human resource administration, as well as facilitating efficient decision making in the agencies and the RCSC, there is also a need to recognize inconsistencies that need to be corrected to ensure robust and comprehensive information management system.

- c) Upon review, it was noted that NECS has not updated its CSIS for the past 3-4 years and are waiting for a major CSIS record review and update, in consultation with RCSC. MoHCA, MoIC, MoLHR and MoWHS has recorded only LTTs and did not record any STTs availed by the officials in these agencies. MoH and MoAF have updated only STTs in CSIS which were also maintained in Excel sheets. GNHC, MoEA, MoFA and MoE have maintained all LTTs and STTs in their CSIS. Agencies only update training, certificate courses, and institutional visits/study tours that require a six months gap in CSIS. Other meetings, conferences and diplomatic meetings, or training, those STTs that do not have a training gap obligation, are not maintained in CSIS.
- d) Evidently, the information in the CSIS was not reliable and comprehensive. It was justified that there were many challenges faced by the HR divisions in agencies with time required to update the large number of STTs implemented annually in CSIS besides updating all personal records (CV), transfer, and promotion information. It was also pointed out that the CSIS was being revamped and the RCSC launched the new system (ZESt) in February 2020.
- e) In the absence of comprehensive and up-to-date records of HRD activities in CSIS, the process of rationalizing frequency of travel, selection of candidates, planning of HRD activities could be greatly hampered impeding informed-decision making and assessments in HR actions.
- f) There were varying practices of maintenance of records in the agencies resulting in incomplete or missing documents, incorrect information etc. The agencies were not able to trace out documents containing vital information such as training, minutes, nominations, reports etc. In respect of some agencies which are not able to update CSIS for various reasons, agencies have system of maintaining records in hard or soft copies. It was noted that documents were missing basically due to inadequate safeguard put in place. For instance, in the MoFA, from the 16 HRC meetings held in the year 2018-2019, minutes of five meetings were missing and minutes of seven meetings were not signed by the HRC. Further, from the 109 travels made by the MoFA officials, only records of 53 travels were maintained in the soft copies; records of 56 travels were missing or not documented with the HR Division. Similarly, in the NECS, HR related information was incomplete and the list of STT including meetings/workshops/conferences provided by the HR section included documents of only 54 meeting/trainings out of the total 116 meetings/trainings.
- g) Schedule 9/C of the BCSR 2018 requires procedures to be followed and documents to be submitted before availing training. However, many cases were noted where clearances were not obtained as required for STTs exceeding five days. In the FY 2018-19, a total of 113 STTs

comprising 61 STTs without security clearance and 62 STTs without audit clearance were availed across 12 audited agencies as shown in **Table 3.14**.

five days			
Name of Agency	No. of Training	No Security Clearance (No. of cases)	No Audit Clearance (No. of cases)
MoAF	808	24	24
MoE	69	3	3
MoF	193	10	10
MoFA	28	6	16
MoHCA	61	3	2
MoIC	77	4	4
NECS	65	1	3
Total	1661	51	62

Further, there was no government clearance obtained for 253 STTs. The MoAF executed 155 STTs without government clearances, MoEA with 4 cases, MoF with 7 and MoH with 2, MoHCA with 16 and MoIC with 8. The MoFA has not obtained government clearance for 63 STTs availed during the FY 2018-19. The MoFA justified that MoFA has not documented any government clearance as the HR committee approves these travels or approved by the Head of the Agency after comprehensive review. It has been practiced that subsequent office order, which is issued as per the note approval, is being used for issuance of the passport for the officials from MoFA.

- h) Such laxity from the official concerned and HR personnel indicate that the responsible authorities did not regulate STTs properly and defeats the very purpose of having control mechanisms in the form of clearances. These clearances act as one of the tools to ensure proper assessment of the candidate's personal records.
- i) The RCSC stated that these shortcomings are expected to be addressed by the new civil servant information system, ZESt.

Chapter 4: Recommendations

On the basis of audit findings, the RAA has developed following recommendations in order to help the authorities and agencies in initiating improvements in administration of STTs for civil servants. The recommendations were in principle agreed by the agencies during discussions. Nevertheless, the agencies should not be restricted by these recommendations in coming out with policies and decisions which will serve as better alternatives to address the findings in this report.

4.1: RCSC should develop a roadmap for development and implementation of CBF across agencies

The CBF initiative is a huge task initiated by RCSC in their efforts to move towards a more structured and exhausted approach of capacity development in the civil service. The framework is expected to assist agencies in envisioning definite and coherent skill requirements to enhance various human resource functions, particularly in areas such as Performance Management, Succession Planning, Talent Management and Career Progression. Since the launch of the initiative in 2018, the RCSC has been able to develop CBF in respect of 30 positions covering larger proportion of civil service. The remaining 146 positions are stated to be pursued through Annual Performance Agreements (APA) and Annual Performance Targets (APT) of agencies.

Given the potential of CBF initiative in addressing numerous issues basically emanating from inconsistent practices of administering STTs across agencies, there is a need for RCSC to expedite the development and implementation of the framework. To realize this, it is imperative that RCSC develop a clear roadmap delineating definite timeline for completing the development of CBF for all agencies.

4. 2: Need for Annual HRD plans should be reinforced and effectively implemented

BCSR 2018 requires the Government agencies to identify the critical HRD requirements based on the strategic HRD Plan and Annual HRD plan. The RAA noted that 11 out of 12 audited agencies have not developed the Annual HRD plans. Without the annual HRD plans, it is clear that there is no basis for prioritization of HRD requirements. Further, the agencies do not carry out training needs analysis, resource mapping and impact assessment. Therefore, the RAA recommends the following actions for effective and efficient HRD planning:

- 1. The RCSC should require all the agencies to develop annual HRD plans for implementation of HRD activities; and
- 2. The RCSC as a nodal agency should beef up monitoring and evaluation mechanism to ensure uniform practices and application of rules and regulations in implementing STTs and capacity development activities across agencies.

4. 3: Agencies should exercise prudence in executing STTs

The RAA noted many cases of training availed by officials whose job responsibilities have no relation to the training availed by them. In other cases, many different position levels attend

the same training and in some cases the same officials were seen availing the same training again and again. Further, many cases were noted where HRC approvals were not sought or were sought, at a later date, after completing the STT. These cases clearly indicate lack of prudence in the nominations and approval process by the HRCs in the agencies.

Further, the BCSR 2018 requiring the civil servant to travel by the most direct and economic route was not adhered to by the agencies. It was also noted that there was no cost-benefit analysis conducted for availing STTs in the country vis-à-vis in foreign countries. Thereby, leading to availing of STTs which were offered by the local institutions from institutes in foreign countries at a higher cost. Likewise, agencies have not explored online learning resources for wider reach and cost-effectiveness. Similarly, the frequency of travel outside the country for STTs was found not rationalised. The travel frequencies were as high as 14 times in the financial year 2018-19. The officials who availed the highest number of STTs in that year were from executive positions, who have critical roles in the organisation on a daily basis.

As stipulated in the BCSR 2018, it is the responsibility of the HR Division and the HRC to rationalise STTs to ensure cost-effectiveness, reasonableness in the frequency of travel and undisrupted service delivery.

To address these lapses and varying practices, the RAA recommends for following actions to be implemented by the audited agencies:

- 1. All HRD related matters should be initiated through a formalized process involving HR Divisions of agencies to support capacity building of agencies that addresses that actual gaps;
- 2. The selection of training course and officials should be guided by capacity gaps identified and relevance to current jobs;
- 3. There is a need for specific guidelines for selection of training institutes, both within and outside the country in order to rationalize the expenditure as well as quality of training;
- 4. Develop a procedure to ensure HR Divisions maintain a proper database of officials and STTs to ensure relevant nominations;
- 5. The agencies should develop a procedure to ensure that the most direct route is selected for official travels outside the country as per the provisions of the BCSR 2018. In fact, HRC should consider selecting the most direct route as one of the criteria while approving travels;
- 6. The RCSC should encourage agencies to avail trainings within the country to the maximum extent possible. For which, the agencies should be made to conduct costbenefit analysis on STTs to avail the quality training at lower cost in the country; and
- 7. The RCSC should recommend and encourage the agencies to tap online learning resources.

4.4: Guidelines should be developed for regulating delegation, institutional and monitoring visits and travels for visa processing

Currently, there are no guidelines or standard protocol in place for delegation, institutional and monitoring visits and travels for visa processing. The RAA also noted that agencies follow varying practices to travel for processing visas from other countries.

In absence of aforementioned guideline or standard protocol, there is no basis to regulate nominations, and expenditure for such tours performed by officials.

The RAA recommends the following actions to bring more clarity and uniformity in regulating delegations, institution and monitoring visits and travel for visa processing:

- 1. The MoFA as a designated authority for regulating delegations representing the country should develop a guideline for administration of delegations for uniform implementation;
- 2. The MoE and MoLHR should develop specific guidelines for institutional and monitoring visits made by officials specifically prescribing eligibility, frequency and reporting to ensure uniform implementation; and
- 3. The RCSC should develop Standard Operating Procedures to regulate the travels undertaken for processing Visas from other countries to rationalize the cost borne by the government and also to ensure standard practice in all agencies.

4. 5: Budgetary controls should be strengthened by MoF

A comparison of the Approved Budget Appropriations with the Releases for the fiscal year 2018-2019 for the 12 agencies, revealed significant increase in revised budget in all the 12 agencies indicating deficiencies in the budgeting process and budget planning in these agencies. It was noted that there is no clear procedure in place for review and allocation of budget for mandatory travels. Coordination between relevant agencies are seen lacking to rationalize budgets for donor funded STTs. Many instances of re-appropriation and diversion of funds from other activities to HRD activities were noted, consequently resulting in 'rush of expenditure' towards the end of the financial year. In this regard the following recommendations are provided:

- 1. The MoF should strengthen a budgeting procedure in line with the CBF for STTs;
- 2. The MoF should develop a clear protocol of coordination with the GNHC and RCSC to discuss and rationalize the HR budget for donor funded STTs for all agencies;
- 3. The MoF should ensure agencies develop realistic Budget Utilization Plans or other appropriate mechanisms and effectively implement the same to avoid re-appropriation and diversion of funds at a later stage; and
- 4. The MoF should strengthen the periodical monitoring and evaluation of the financial performance and implementation of activities.

4.6: The RCSC should strengthen HRD information and documentation system

On review of the HRD documentation system in the 12 agencies, there were varying practices in maintenance of HRD related documents. The RAA noted the absence of comprehensive and up-to-date records of HRD activities in CSIS, the process of rationalizing frequency of travel, selection of candidates, planning of HRD activities, vital for informed decision making in HR actions. In a few agencies, the RAA noted incomplete or missing important documents like mandatory clearances and HRC meeting minutes. In this regard, the following recommendations are provided.

- 1. The RCSC should develop mechanisms to ensure HR officials to efficiently record all required information in the new CSIS system as well as to hold them accountable in the event of failing to maintain and upkeep the system; and
- 2. The RCSC, while carrying out the HR audit of agencies, should ensure proper documentation culture is practiced in the agencies.

Chapter 5: Conclusion

Human Resource Development Programmes play a vital role in developing and sustaining the required capacity of civil service in delivery of mandates of respective organizations. The training and development process has assumed its strategic role to meet the ever increasing service demands of the civil service. The BCSR delineates roles and responsibilities to agencies in administering training and development activities to support the policy objectives of HRD of civil service. Over the years, civil servants have availed trainings on a myriad of subjects either funded by Royal Government or projects, providing opportunities to bridge the gap in competencies of individuals and overall capacity organizations in delivery of public service.

RAA's review of implementation of STTs in 12 selected agencies showed numerous inadequacies and shortcomings apparently ensuing from inconsistent approaches and practices embraced by agencies in administering the STTs. Non compliances or deviations to prescribed process of developing Annual HRD Plans, completing training needs analysis, nomination for trainings, selection of courses and training institutes, training impact assessments etc. amongst others, are some of the concerns that potentially undermine noble intent of HR development in the civil service. The prevalence of differing practices across agencies would not only derail the realization of the policy objectives of HR development but also impede realization of value for money from the investment made in STTs. Some of the challenges are also posed by inadequate monitoring mechanisms, coordination amongst regulating agencies, poor documentation, lack of guidelines to govern specific official tours and lack of committed funds for STTs.

Having different mandates, agencies have vital roles in aligning and integrating human resource development plans and programmes with the strategic plans of their respective organizations. While trainings are necessary means to developing and sustaining overall HR capacity, it can only be relevant and beneficial if it is driven by actual need of the organization. This entails identifying capacity gaps and training needs and developing strategies through development of HR plans aligned to organizational goals and objectives. The identification and development of core competencies of various levels under CBF initiative of RCSC is expected to facilitate agencies to link its HR plans to strategic objectives. In order to ensure desirable governance in administration of STTs across agencies, there is a need to reinforce monitoring mechanisms to assure compliances by agencies to prescribed procedures and/or requirements of nominations, choice of courses and trainings, frequency of trainings, HR documentations etc. to augment the HR audit conducted by RCSC.

On the basis of issues noted on review of implementation of STTs in 12 agencies, the RAA had formulated recommendations which were finalized after discussion with the relevant agencies. These are intended to help the regulating authorities and agencies to ensure improved compliances and to support the policy objectives of HR development in civil services as enshrined in the BCSR 2018.

Annexures

Annexure-1(A)	Response from Royal Civil Service Commission
Annexure-1(B)	Response from Ministry of Labour and Human Resources
Annexure-1(C)	Response from National Environment Commission Secretariat
Annexure-1 (D)	Response from Ministry of Economic Affairs
Annexure-1 (E)	Response from Ministry of Works and Human Settlements
Annexure-1(F)	Response from Ministry of Home and Cultural Affairs
Annexure-1(G)	Response from Ministry of Agriculture and Forests
Annexure-1(H)	Response from Gross National Happiness Commission Secretariat
Annexure-1(I)	Response from Ministry of Foreign Affairs
Annexure-1(J)	Response from Ministry of Information and Communication
Annexure-1(K)	Response from Ministry of Finance
Annexure-1(L)	Response from Ministry of Health
Annexure-1(M)	Response from Ministry of Education



म्रीज.वार्खेट.खु.वाल्वा.झेथ.क्र्याना रत्तज.र्जय.यर्चिया.वार्खेटा

ROYAL GOVERNMENT OF BHUTAN ROYAL CIVIL SERVICE COMMISSION

Excellence in Service

RCSC/PPPD-03/2020-21/197

July 28, 2020

The Auditor General Royal Audit Authority Thimphu

Draft Performance Audit Report on Ex-Country Travels (STT)- 2018-19

Dasho,

This has reference to your letter number RAA/PSAD/EX-CT/2020/1186 dated June 17, 200 on the Draft Performance Audit Report on Ex-Country Travels (Short-Term Training) for financial year 2018-19.

The Commission would like to extend our appreciation to the RAA for carrying out this timely audit. The observations reflected in the report would be very useful in making the STTs relevant and sharper to the needs of the organization and enhance our delivery of services. This will also be useful to bring greater collaboration between the central coordinating agencies like MoF, GNHC and RCSC in spending public resources on civil service HRD programs.

Some of the observations like the maintenance of training gaps, HRC approvals, missing documents have also featured in our HR audit observation. Where appropriate, the Commission has taken both corrective and deterrent measures, including reprimands as well. We would like to share a few comments and observations on some of the points reflected in the draft report (attached as annexure) and request RAA to kindly consider our submission.

Thanking you.

Yours sincerely,

(Karma Hamu Dorjee)

Chairperson

Copy to:

- 1. Focal Commissioner, RCSC for information
- 2. Director General, RCSC, for information and follow-up
- 3. Deputy Auditor General, Department of Performance and Compliance Audit, RAA, for necessary action
- 4. HRD Division, Royal Civil Service Commission for record
- 5. HRA Division, Royal Civil Service Commission for information
- 6. Office Copy

RCSC, THIMPHU BHUTAN, Post Box No. 163. Telephone: PABX: 00975-2-322491, 322956, 322954, Fax No. 323086, 325980. Director: 332475, Chief HRMD: 332476, Chief HRDD: 336270, Chief PPD: 336131, Chief MISD: 332473, Chief LS: 332471, Chief HRAS: 329993, Chief AFS: 332472. Chief EMD: EXAM SERVICE: www.rcsc.gov.bt

Royal Audit Authorit
Thimphu: Bhutan 64685
Dairy No. 2917 12020
Date 2917 12020

Annexure

I. Rationale and Background on HRD in the 12th Five Year Plan

In the 11th FYP, a total outlay of Ngultrum 2.0 billion was allocated for implementing the Human Resource Development (HRD) Plans. However, the plan remained unimplemented as the amount allocated was not secured and the LTT/STT reflected based on the list submitted were without proper needs assessment. Therefore, the 11th FYP HRD Plan was used as a guide only. With the experience from the 11th FYP, Strategic HRD Plan was developed to be used, as a broad strategic guide with CBF to identify specific STT/LTT and Annual Priority Area Exercise to priorities needs considering the limited HRD fund.

While the RCSC is the central personnel agency mandated to manage and provide HRD programs, only a small portion of the HRD fund is under the purview of RCSC for e.g. Gol PTA, Nehru Wangchuck Scholarships and development partner supported. RCSC carried out a small study on HRD fund expenditure during the end of 11th FYP and found that during the entire 11th FY plan period, the actual expenditure incurred on HRD across the Civil Service was Nu. 4513.477 million including approved budget of Nu. 977.55 million for the Financial Year (FY) 2017-18 while on the other hand the total outlay of Nu. 2.0 billion allocated for 11th FYP remained uncommitted. By the end of 11FYP, on average, every year RGoB funded not less than 41% of the HRD budget.

While the STT and LTT implemented are seen to translate into enhancing HR skills and competencies which are critical for the delivery of quality and professional services, the positive impacts of these HRD programmes implemented have not been assessed systematically. Strong Training Needs Assessment (TNA) and Training Impact Assessment System (TIAS) are found extremely critical so as to institute a proper mechanism to enhance a greater need-based capacity development programme.

Towards this end, the RCSC has asked all agencies vide letter number RCSC/HRD-2.1/2016/596 dated 10 August 2016 to develop a set of competency framework covering TNA for all positions in their agencies and submit to RCSC for HRD resource allocation and training implementation. However, due to lack of technical expertise in the area of competency-based HR development field couldn't carry out the exercise. Considering the importance of implementing HRD interventions based on the "competency requirement" to ensure maximum return on investments and improve the service delivery, the RCSC has initiated the "Competency-based HR Development" program to build capability of the agencies to develop CBF and carry out TNA for the selected critical positions in the civil service.

The RCSC in collaboration with Singapore Polytechnic International, and with funding support from the Temasek Foundation International (TFI), Singapore launched the programme in August 2018.

RCSC's comments on specific issues

Finding:

3.1 Inadequacies in the implementation of Competency Based Framework (CBF)

Comment:

address all issues highlighted under sections 3.2 and 3.3 of the report. achievement in Chapter 3, this observation may be included as a recommendation for RCSC to expedite implementation of CBF so that it could CBF" under section 3.1 of Audit finding is requested to exclude from the report. As the CBF initiative is already mentioned under significant The RCSC clarified that during the audit period 2018-19, there was no CBF developed at all. Therefore, the "inadequacy of implementation of

Areas of Issues	Specific Issues	RCSC's Comment
3.1.1 No clear	No plan/timeline specified	The CBF program was launched with the technical and financial (cost sharing) support
roadmap to develop	roadmap to develop to complete the remaining	from donor agencies. As such, the RCSC has a certain execution time frame (till June
CBF for remaining positions.	positions.	2021) with the development partners given that this is a time consuming task without
positions		any full time staff working on the assignment.
		Till the completion of the project period, the RCSC will continue to build the capability
		of the agencies and develop the CBF of selected positions (selection criteria
		mentioned in subsequent comments). This is being done and doing it in a very cost
		effective and sustainable manner. Thereafter (July 2021), the respective agencies shall
197		draw a timeline and develop CBF for remaining SELECTED critical positions as a part of
12		their annual performance target for FY 2021-22.
7+11		While it is desirable to have CBf for all positions, the CBF development process is a
		time consuming and cost extensive. Therefore, it cannot be develop for all positions
		captured under the PD 2018. It has to be focused more on positions that have larger
		number and critical for service delivery. Therefore, the observation that "there are no
		plans or timeline specified to complete remaining position" as reflected under Section
		3.1.1, Second Paragraph, Page 10 of the draft report is not accurate,
	Positions were randomly	The participants for the CBF (positions developed in 2018-19) was selected in

	to develop and implement	delay in development
During the FY 18-19, the Commission focused on building capabilities and abilities of	Took almost a year and half	3.1.2. Substantial
specified in the report are all captured under the PD 2018		
 Moreover, for kind information of the Royal Audit Authority, those positions 		
there is ownership.		
 The Commission considered the concurrence of the Agency to ensure that 		
CBF (as listed in the 2 nd row of this table).		
 Selections are carried out based on the criteria as done for the first group of 		
2018.		
 Selections of these positions titles are based on the Position Directory in BCSR 	Inspector)	
However, for RAA's understanding we would like to make the following clarification:	Assistant and Mining	
dropped.	Desk Officer, Health	
relevant to the audit period of FY 18-19. We request that this observation be	Officer, Protocol Officer and	
Paragraph, Page 10 of the draft report are developed during the FY 19-20. This is not	in PD (Foreign Services	
These positions (professional groups) reflected under Section 3.1.1, Second	CBF positions not captured	
Section 3.1.1, Second Paragraph, Page 10 of the draft report is not accurate,		
Therefore, the observation that Positions were randomly selected as reflected under		
very donor attractive. Example: Immigration and Finance, School Principal.		
c. Support distribution of HRD budget to the so-called "dry sector", which are not		
b. Socio-economic impact of the services provided by the particular occupational	-	
Teachers	2	
complicated and complex jobs and requiring professional license if Professional		
a. Professional group that requires high technical competencies to carry out		
Finance Officer, School Principals	c	
guidance for professional development. Example: Engineer, Forestry, Clinical nurse,	meetings with the relevant	
(professional groups) that have large numbers of civil servants requiring parenting	conducting consultation	
consultation with parent ministries/agencies based on the following criteria: Positions	selected from PD by	

The Annual Priority Area was introduced from the year 2016 onwards and the CBF based training was started only from the FY 2019-20 (RCSC/HRD-A1.1/2019/1989 dated December 9, 2019). During the period of Audit (2018-19) the CBF based training was not implemented. Therefore, we request that only activities that are for the relevant Audit period be reflected in the report.	Some agencies reported that HRD Annual Plans were being gradually phased out with the introduction of CBF by the RCSC directives from RCSC.	3.2 Inadequate HR Development Planning in the agencies
Therefore, the observation under Section 3.1.2, first paragraph, Page 10 of the draft report that "it took one and half years is not accurate/appropriate, the training duration was only 35 days and not one and half years".		
come out with CBF products. Moreover, the Commission does not have a full time staff working on the CBF. It was additional assignment to them apart from their regular duty. As such, it takes a minimum three to fourth months to develop one CBF based on the time that can be spared from their normal duties.		
products of CBF. However, the Commission took advantage of the learning opportunity and made the participants who were divided into five groups for effective learning to instantly apply the learning experience and knowledge from the training to		
The TF-SP-RCSC CBF was a two years program; it was launched in August 2018 and closed in the month of December 2019 with 25 days of training. The objective of the collaboration with TF-SP was to train and transfer knowledge and not to develop		
our own Civil Servants to develop Competency Frameworks. In this FY our activities were limited to training HROs and domain professionals to learn how to develop CBF from the institutes in Singapore.	the CBF for 16 positions. There are still 147 positions pending.	of CBFs for 147 positions

RCSC's Audit report has recommended a checklist of documents required for validas	Missing /Incomplete HR	
Such lapses in the agencies with regard to documents have been already observed by the RCSC through the periodic HR Audit conducted in agencies. Accordingly, the	Irregularities in maintaining CSIS in Agencies	
accurate.		
training calendar is developed for Gol PTA and shared with agencies (also uploaded on the website). Hence, the findings under Section 3.2.1, Page 11 of this report is not		
plan for implementation as per BCSR. For the HRD components that have committed funds for e.g. Gol PTA, RCSC takes the lead in assessing the needs and making plans. A		
Further, any training that has committed funds has to have needs assessment and a		
The RCSC has not communicated to agencies that they need not carry out training needs assessment and HRD prioritization because of the CBF. Instead, the CBF is a mother document, which shall serve as a basis for agencies to carry out yearly TNA and prioritization of HRD interventions based on resources availability.	Plans, agencies have no plan in place for executing STTs.	In place for SI Is
 Mandatory professional training; Training required due to enhancement of the system, process; and Training addressing skills gap to the current job. 	With no definite deadline for CBF completion and the absence of Annual HRD	3.2.1. No proper Plans
1. Training which is aligned to professional development'		
For other agencies, where CBF is not ready/developed, the training proposal and implementation has to be based on the following focus areas which will ensure proper		
the agencies should be aligned to the CBF where we already have CBFs in place.		
The RCSC has clearly communicated (vide letter number RCSC/HRD-A1.1/2019/1989		
We would like to submit the following w.r.t the Policy Directives of the Commission on HRD for RRA's understanding.		

Shortcomings in the	related documents	HR actions to the agencies to improve the documentation for all HR actions like
HRD documentation		_
system		on the various HR actions in the system. For repeated observations on documents
(specify the		missing, the Commission has cautioned HR Divisions/Sections. Furthermore, the RCSC
annexure/appendix		have shared these findings/issues with all HR Officers during the conference/forum to
		ensure that such improvements have to be ensured across all agencies apart from the ones that are audited. HR Audit report of HRAD. RCSC with recommendations
	Non-submission of	(annexure) attached for kind reference. Implementations of audit observation are
	clearances for STT	cascaded as mandatory IWP activities in agencies to ensure such observations are
		corrected and complied to.
		Further, with the use of ZESt, shortcomings in the HRD documentation system should
		decrease since submission of important documents is a mandatory requirement to
,		date therefore, post facto approval cases should not be an issue going forward
		Further, all standard letters (decision) are system generated with QR codes.
		This is a critical observation made by RAA. Similar observations have been made by
		RCSC as well. We have formed a working committee and initiated and led discussion
		with GNHC and MoF. Accordingly, the team has developed a draft a SoP/Guideline
		(supporting document attached) to review both RGoB and donor funded HRD
	Lack of coordination	allocations/proposals. However the SOP couldn't be finalized and implemented.
Weak Budgetary	between MoF, GNHC and	During the FY 2019-20, MOF and RCSC made an understanding to centralize the HRDD
Control	RCSC to rationalize budget for donor funded STT	budget under GOI-PTA with RCSC and route all HRDD fund requests through RCSC.
		The RCSC feels that issue of implementing STTs under donor project and RGoB funding
		in adhoc without any HRD Plan and resource mapping cannot be resolved even with
		the CBF in place for all the positions. This is because the RCSC doesn't have its control
		over the resource allocation under these two sources. RAA is also requested to verify

the source of funding for ex-country traigaps for such lapses. Ultimately, the RCSC feels a strong need RCSC, GNHC and MoF for implementatio and RGOB funding.	the source of funding for ex-country trainings availed in 2018-19 to ascertain main gaps for such lapses. Ultimately, the RCSC feels a strong need for coordination and monitoring between RCSC, GNHC and MoF for implementation of trainings funded under the donor project and RGOB funding.

III. General recommendations in the report

We request to segregate the following in Appendix V:

- Segregate civil servants and non civil servants including elected leaders from the training availed list
- 2. Segregate training requiring training gaps and not requiring training gaps from the frequency of travel.
- 3. Segregate meetings that the officials have to attend (mandatory) due to nature of responsibility and positions (example: Hydropower related meetings/negotiation) from the formal trainings attended.



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Royal Government of Bhutan
Ministry of Labour and Human Resources
DIRECTORATE SERVICES

Human Resource Division



MoLHR/DS-HRM-14/20-21/42

July 30, 2020

Auditor General Royal Audit Authority Thimphu

Subject: Submission of response on the Draft Performance Audit Report on ex-country travels (Short-Term Trainings)

Hon'ble Dasho,

This is with reference to letter No. RAA/PSAD/EX-CT/2020/1186 dated 17 June 2020 of the Royal Audit Authority regarding the submission of response on the audit findings. In this regard, the Ministry of Labour and Human Resources would like to thank the Royal Audit Authority for conducting the Performance Auditing on ex-country training which would benefit us to streamline the processes hereafter. To this end, kindly find enclosed the detailed responses on the audit findings as per applicability and relevance.

Thanking you for your kind support and cooperation as always.

Yours sincerely,

(Chewang Jurmi)

Director, Directorate Services

Cc:

1. Hon'ble Secretary, MoLHR for kind information

2. Director General, DoEHR/DTE, MoLHR for kind information

3. Office copy

Royal Audit Authority
Thimphu: Bhyta 97
Dairy No. 677 [2020]
Date. 30/7 [2020]

AKh. PAD

Ministry of Labour and Human Resources
Detailed Response to Performance Audit Report on Ex-Country Travels (STTs)
Audit Period: 2018-2019

3.2 Inadequate HRD planning in the agencies

In absence of separate approved budget for short term training, as with the case with other agencies, the Ministry of Labour and Human Resources was unable to develop annual HRD Plans. However, the Ministry has developed the Competency Based Framework (CBF) for Labour Officers, Employment Officers and TVET Trainers for which both the Short term under GoI-PTA and long term HRD plans for five years are in place. *Attached as Annexure I and II for reference*.

3.6.2 No clear protocol for institutional and monitoring visits

Over the past years, the Ministry is in receipt of cases related to illegal placements and non-compliance of Regulation on Employment of Bhutanese Overseas. The monitoring visits have been initiated by the Ministry to ensure compliance of the Regulation as well as address the issues brought to the notice of the Ministry regarding the placements of Bhutanese overseas workers. Further, the requirement for monitoring is reflected in the Employment Regulation 2017, APA of the Department and subsequently in the IWPs of the dealing officers. Survey reports and Monitoring visit reports are submitted upon completion of the visits (A copy of Monitoring and Evaluation Survey Report on Learn and Earn Program, Japan, 25th May-10th June, 2018 and follow up action taken and monitoring reports were shared in email dated March 9, 2020 to Sherub Gyeltshen, Audit Officer, RAA). These reports are the outcome of such visits which has helped the Department of Employment and Human Resources to effectively implement overseas employment programs. Outcome of the Middle East Monitoring Visit is also attached herewith for reference. (*Annexure III*)

3.7.3 Re-appropriation of Funds to STT

Table 3.12: The summary of re-appropriations carried out for the FY 2018-19

	Re-appropriated amount Nu. (Million)			
Agency	OBC:11.02	OBC:45.01	OBC:45.02	Remarks
MoLHR	-NA-	-NA-	7.445	Operation and Management and in-country training and workshop budget reappropriated to Overseas Employment Programme

The Ministry on January 14th, 2019 vide letter no.C-3/7/45 was directed to make a visit to Japan led by the Hon'ble Minister. The team after completion of the visit has to submit a report to the Lhuengye Zhungtshog. The requirement to visit Japan was also emphasized vide letter no MFA/BDA-8/100/910 dated March 25th, 2019.

After the approval for the visit to Japan was officially endorsed the fund arrangement was made by the Ministry through means of internal adjustment aligning to the financial powers delegated as per the FRR, 2016. The budget was re-appropriated from the apprenticeship training program of four regions, and university graduate internship program and pre-employment engagement program to implement the overseas employment program of the Department of Employment and Human Resources, amounting to Nu 7.445 million. As the visits involved high level delegation officials the exact expenditures could not be predetermined and the Finance Division apportioned Nu 7.445 million. However, the final expenditures against the program were Nu. 4.274 million. The expenditure summary for Japan's Overseas Program is as follows:

SL#	Particulars	Amt (Nu)
1	Air Ticketing Cost	1,348,650.00
2	Visa Fees/Delegation Expenses	2,141,545.27
3	DSA	783,354.50
	Total	4,273,549.77

The RAA has highlighted operation and management services and in-country training and workshop budget re-appropriated to overseas employment programs. However, no budget under the operation and management services have been re-appropriated to the overseas employment program. The budget under operation and management services mostly captures the recurrent budget. The budget was reappropriated based on the forecasted expenditures which cannot be considered as the final cost towards the overseas employment program.

The budget re-appropriation of Nu 7.445 million is in accordance with the financial norms and as transactions are allowed in the system and has no restrictions against it. The re-appropriation has been processed as per the financial delegation power and is in alignment with the financial Rules and regulations

The Ministry has followed all the required process and procedures for the above re-appropriation of fund considering the urgent assessment for the overseas employment program keeping in mind the impact of the program. Attached are the copies of correspondences pertaining to the high-level delegation for kind perusal.

3.8.1 Irregularities in maintaining CSIS in Agencies

Although the Ministry was not able to maintain Short Term Training (STT) information in the CSIS, all the STT information are recorded in excel file and based on this record the training nomination are reviewed and processed in the HRC. With just one Admin. Assistant during the FY 2018-2019, it was taxing for the lone Admin. Assistant to update the STT information in the CSIS besides updating all personal records (CV), transfer and promotion information. The STT record was presented in the HRC at the end of the fiscal year (2018-2019) to rationalize the travel frequency and also for transparency and information to the Department.

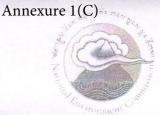
3.8.3 Non-submission of clearance for STTs

The clearance for 14 officials as per Appendix VI is attached herewith. The government clearance for 9 officials for the Dual Training program for Master Trainer & Curriculum Developer at TITI, Kathmandu, Nepal w.e.f 19th November – 1st December 2018 was not issued separately by the Ministry of Foreign Affairs. Notwithstanding, the Dealing Official has remarked on the Endorsement Letter sent by the MoLHR requesting for necessary action from the Passport Section (Attached is the copy of the letter). The government clearance for the remaining 5 officials is also attached for information and necessary action.



मिजाल्ट्याश्वयात्र्राच्याव्यात्र्राच्या र्भयाः भेव त्रच्या याव्रा

Royal Government of Bhutan



NEC/HRS/Performance audit/2019-2020/1043

15/7/2020

The Deputy Auditor General Royal Audit Authority Thimphu

Subject: Response to Draft Performance Audit Report on Ex-Country Travels

Sir.

This has reference to the to Draft Performance Audit Report on Ex-Country Travels vide reference number RAA/PSAD/EX-CT/2020/186 dated 17th June 2020.

This document has two sections:

- 1. Document evidence for rectification where factual inaccuracies are observed.
- 2. Comments on observations and recommendations.

Kindly have the rectifications made to the final report.

Yours sincerely,

Phento Tshering

Director

Cc:

Office copy

Royal Audit Authority

NEC, PO Box 466, Thimphu, Bhutan Tel: (975-2) 323384/325856/324323/326993 Fax: (975-2) 323385 www.nec.gov.bt



ইনগার্ডর বেইবারাধিন। শ্রীগার্নেশরার বের্ডুর রাধিন ক্রিপার্জীর ক্রুবারা

National Environment Commission

Royal Government of Bhutan



Comments on Findings and Recommendations:

1) Funding:

The expenditure reported for STT under the National Environment Commission Secretariat was Nu. 17.027 million, however, the RAA team may note that the expenditure incurred was inclusive of employees of others agencies who were supported based on the objective and annual work plan of the projects.

2) Observation 3.7.4 Diversion of Budget to Fund HRD activities

The National Environment Commission acknowledges that the expenditure of Nu. 8849 was met from 11.01-Travel-Incountry for Airfare for Dasho Secretary, however, it may be noted that the airfare was reimbursed/refunded in the next FY by the organising international agency and it was adjusted accordingly. The adjustment vouchers for the expenditure met is attached for reference.

3) Observation 3.5.4: Ex-Country (STTs) Travels Frequencies of Civil Servants.

Not all the official travels maybe categorized as STT, rather majority of travels made are indeed officials carrying out their mandated duties.

Pertaining to Clause 9.2.3.8, any other ex-country travel is a sweeping statement, this clause could further specify the exceptional cases of mandated travels specifically. In case of NECS, the Secretary is the Chairman of LDC representing 47 member countries and also senior officials are serving as focal persons to international bodies which mandates the same person to represent at international bodies several times.

Unlike short term trainings which directly results to human resource capacity development, travels undertaken by most officials in the capacity of representation of Bhutan as LDC Chairmanship and at negotiations and delegations as focal persons are official carrying out daily job responsibilities and hence this may not be categorized as short term trainings.

For further clarity, all the travels under taken by NECS officials for the FY 2018-2019 are categorized into obligatory, not obligatory and Short Term Trainings, in the attached excel sheet.

Therefore this along with the frequency of travel undertaken by the NECS officials as per Appendix IV may also be explained by the following report:

Brief report on progress of Bhutan's participation at the Climate Change Conference and Bhutan's LDC Chairmanship

A. Context:

- 1. The National Environment Protection Act, 2007 mandates the NEC to negotiate and enforce bilateral and Multilateral Environmental Agreements representing Bhutan at international negotiation forums since 1995.
- 2. As mandated NECS is the national focal point for the United Nations Framework Convention on Climate Change, Kyoto Protocol and Paris Agreement. The United Nations Framework Convention on Climate Change was ratified during the 73rd session of the National Assembly and became signatory in 1995. The Parliament also ratified the Kyoto Protocol in 2006 and Paris Agreement in 2017. Bhutan is party to these conventions and Agreements and therefore obligatory on the Royal Government of Bhutan's participation at such conferences.

- 3. The Climate Change conferences are held in two sessions annually. The technical session of the Subsidiary bodies for Implementation and Subsidiary body of Scientific and Technological Advice are normally held in June in Bonn, and the Conference of Parties (COP) are held in December and venue depends on the host country.
- 4. NEC as the national focal point coordinates the Bhutan delegation for the high level climate change conferences and have followed approval process diligently. The formation of Bhutan delegation including leader of delegation is processed through the note-sheet from the Chair of the NEC and for the leader of the delegation from the Cabinet. The respective nominated officials seek approval from their respective HRC and then seek political clearance for issuance of credentials from the Ministry of Foreign Affairs to represent Bhutan at such multilateral forums. The delegations are also assigned with specific negotiation themes depending on its relevancy. The negotiators have been leading technical thematic areas both at the conference and national level.
- 5. The report on the outcome of the negotiated text is submitted to the government and to all agencies for their information and references.
- 6. Due to excellent track record of Bhutan's participation and contribution rendered at the negotiation, the Group of 47 least developed countries placed confidence in Bhutan's leadership as chair for the period 2019-2020.
- 7. Bhutan's chairmanship will serve the LDC group from January 2019 through December 2020. The period will oversee the Paris Agreement coming into effect from 2020, therefore the period is considered crucial under the UNFCCC negotiation.
- 8. As the Chair of the group, Bhutan provided leadership in line with our international reputation as a champion of environmental conservation and sustainable development, promulgated by the visionary leadership of their Majesties the Druk Gyalpos. The leadership is an opportunity for Bhutan to strengthen our "soft power" outreach at the international level thereby enhancing national security through climate diplomacy. At the national level, the leadership role has helped to enhance capacity building and strengthening institutions for addressing climate change amongst others.
- 9. Bhutan is providing leadership in the current challenging moment of climate crisis exacerbated with health crisis but failure is not an option as it would undermine Bhutan's image and credibility in the international area.

B. Key Achievement for Bhutan

The role of Chairmanship has set Bhutan on the path towards long term economic and diplomatic gains by displaying commendable leadership in accordance with credentials established by their Majesties as the leaders in the field of environmental conservation. It is a strategic investment for long term gain, which needed continuous support by the government to allow relevant people to participate in the international discussion forum. It must be noted that the job does not entail any financial implications on the country but provides immense opportunities and to the country under political and financial domains as follows:

1. Engagement at International levels:

- a) Hon'ble Prime Minister at the UN Climate Action Summit in September 2019: This is the first time that Bhutanese leadership was offered mainstream UN platform to display leadership at the international level. Bhutan was amongst few countries that was offered this prestigious platform. In His Excellency's capacity as the Chair of 47 group of LDCs, HPM launched LDC visions 2050, which was well received by international community, as reflected by number of developed countries that continue to come forward with concrete financial pledge to realize the LDC vision. HPM also used the platform to exert our national pride as the only carbon negative country in the world.
- b) *NEC Chairman at the International Forum*: The previous chair of NEC, His Excellency Lyonpo Yeshey Penjor has made excellent impression at various ministerial level meetings, including at COP25 in

Madrid, Spain. While representing the group, His Excellency has strategically leverage group position for advancing national positions, given his vast experience in the climate diplomacy.

- c) Secretary of NECS as the Chair of LDC at the technical level: Secretary, NECS is the face of Bhutan's LDC chairmanship in the international area. Contrary to some local believe that any person from Bhutanese bureaucracy can preside over LDC meetings and display leadership, it require specific personality traits, skills and willingness to build wide professional network in the international area, followed by confidence of the partners. Under Secretary's leadership, Bhutan has brought significant reform in LDC governance
- d) Bhutan at other international high-level event: Unlike in the past, Bhutan was invited to attend most coveted high-level international events such as Petersburg Dialogue, Japan Brazil Dialogue and Ministerial on Climate Action on the international climate calendar. These were rare opportunity for Bhutan to be part of the exclusive club for influencing the formal process for concrete climate action.
- e) Virtual Conferences, Workshops, Meetings:_Due to current COVID-19 pandemics, both technical session of the Subsidiary Bodies of SBI and SBSTA and Climate Change Conference have been postponed to 2021. However, to keep momentum on climate change discourse and actions, Hon'ble Minister, Ministry of Foreign Affairs as Chair of NEC, Secretary and Lead Negotiator have been participating at the virtual meetings. At the technical level, at least one two virtual meetings are participated by the Chair and lead negotiators almost everyday.
 In addition, NECS as the chair of the LDC Group, have launched virtual meetings for the Elders Group and LDC thematic group coordination meetings since May 2020. The thematic position paper for the LDC is expected to get ready by end of July 2020.

2. Bhutan as the front runner country for LDC Initiatives for Adaptation and Resilience (LIFE-AR)

Launched by HPM at the UNCAS in September 2019 as one of the LDC initiatives to reduce vulnerability and build resilience to climate risk, Bhutan signed up as one of the 6 front runner countries to receive the support from the developed countries. Under this, Bhutan is shortlisted to receive up to USD 10 million supports towards enhancing adaptation actions.

3. Representation at the UNFCCC Constituted bodes:

Under the influences of chairmanship, Bhutan managed to reclaim the seat at the *Green Climate Fund (GCF) Board* and secure a seat at *Adaptation Fund (AF) Board* under the UNFCCC for the period till 2022. This should help Bhutan to understand the overall international climate finance landscape and result in improved access to climate finance in the medium term. Chair's influences was also useful in lobbying for approval of *USD25 million GCF project for agriculture* sector. In addition, Bhutan continues to maintain seat on *the Least Developed Country Expert Group (LEG)*, important technical body under the UNFCCC, which advises implementation of adaptation and resilience building in the LDCs. This comes as a result of credibility established under the chairmanship.

4. Strategic influence at negotiation:

Bhutan is sharing same table on an equal footing with rest of the international powerhouse such as US, China, EU and others. We are not only playing by rules in the international area, but also active in writing it to ensure that all countries takes up enhanced climate action in accordance with what is required by science to address the urgency.

5. Improved national level coordination:

At the national level, chairmanship has helped in improving internal coordination mechanism amongst various agencies, most notably with Ministry of Foreign Affairs. Given the nature of work as it requires frequent contact with foreign government and agencies, MFA is the key partner in delivering the leadership. Colleagues from Brussels and New York represented the group, whenever necessary and appropriate for them to do so.

6. Capacity building:

of missing travels and missing HRC minutes in the documents provided by the HR is from the period of July 2018–March 2019. In March 2019, there has been transition of HR Officers, and whatever travel record and HRC minutes were handed over to the incoming HRO, was subsequently provided to the Audit Team.

On similar line, pertaining to observations with regard to missing HRC reference and ex post approvals, NECS submitted an explanation vide letter number NEC/HRS/performance audit/2019-2020/476 dated 30th March 2020 along with evidence documents like government clearances and travel authorizations were submitted as basis for missing HRC references. As mentioned in the letter government clearances and travel authorizations are not sanctioned unless HRC approves the travel. HRC approval is indeed a prerequisite for subsequent processes such as political clearance, visa process and signing of travel authorizations.



र्टाज, इब . पर्टीया. यांबेट . ॥ यांबेय . क्रिय . क्रिय . प्राप्त

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Human Resource Division MINISTRY OF ECONOMIC AFFAIRS

ROYAL GOVERNMENT OF BHUTAN



MoEA/HRD-31/2020/91

31 July 2020

The Auditor General of Bhutan Royal Audit Authority Thimphu

Subject: Responses to the Observations of the Draft Performance Audit on Ex-Country
Travels for FY 2018-2019

Sir,



In response to the draft Performance Audit Report on Ex-Country Travels for the FY 2018-2019 circulated vide reference no. RAA/PSAD/EX-CT/2020/1186 dated 17 June 2020, kindly find enclosed herewith the justifications and responses to the observations reflected in the report from the Ministry of Economic Affairs. We have attached herewith the relevant supporting documents categorized under the different appendices as shown in the draft report.

Thanking you.

Yours Sincerely,

(Choiten Wangchuk)

Offtg. Secretary

Cc:

1. Office Copy.

Thimphu: Bhutelol 20 Dairy No. 121220



र्ययाः स्वायन्त्रा विष्यः हिंगाः स्वायना

ROYAL GOVERNMENT OF BHUTAN MINISTRY OF WORKS & HUMAN SETTLEMENT

DIRECTORATE SERVICES Human Resource Division

MoWHS/DoS-HRD/21/2019-2020/ 3 8

July 7, 2020

Annexure 1(E)

The Assistant Auditor General RAA, Thimphu

Sub.: Performance Audit Report on ex-country travels (STT)

Madam,

This has reference to the letter no. RAA/PSAD/EX-CT/2020/1186 dated 17th June 2020 regarding Audit Report on ex-country travels. In the report, as per the Appendix V: Details of STTs without obtaining Security and Audit Clearance, three STTs have been reflected as being implemented by MoWHS without the documents. We would like to submit the following:

SI#	Training detail	Justification
1	Institutional Visit (Department	As per BCSR 2018, page 210, note: "for STT (ex-
comptroller, MoF) of 5 days and below duratio		country) in section 9.4.3.5 to section 9.4.3.8 which are of 5 days and below duration need not fill STT application/Nomination form and STT PDB form.
		- As this STT was not an institutional visit but a meeting with the Bureau of Budget and Comptroller of Thailand, the participants were not required to submit the documents (letters attached) as per the above rules.
2	Promoting Environmentally Sustainable Smart Cities	As this STT was a workshop, the above rules apply and the participant was not required to submit the documents (invitation letter attached)
3	Capacity Building Program EAS/IAS on Successful Project Design and Implementation	The 2 participants had secured both the Audit Clearance and Security Clearance. Valid (as per the date of the STT) attached herewith.

Therefore, the observation (entire list in respect of MoWHS, page 20 of the report), may be removed from the report.

Thanking you,

Sincerely,

(Tshering Tashi) Chief HRO

Copy:

Hon'ble Secretary, MoWHS for his kind information

Tele: 00975-2-327998/322182/325171 Fax: 00975-2-323122 Post Box: 791



न्ययः भूवः त्रचुणः गत्रिः नग्नेशः र्रेशः र्ह्राः वर्षेतः प्रमुशः र्ह्राः वर्षेतः प्रमुशः र्ह्राः वर्षेतः रहेतः वर्षेतः वर्षेतः रहेतः वर्षेतः वर्षेत्रः वर्षेतः वर्षेत्रः वरवरः वर्षेत्रः वरवर्षेत्रः वर्षेत्रः वर्यः वर्षेत्रः वर्षेत्रः वर्षेत्रः वर्षेत्रः वर्षेत्रः वर्षेत्रः वर्षेत्रः वर्षेत्रः वर्षेत्रः वरवर्यः वर्षेत्रः वर्षेत्रः वर्षेत्यः वर्षेत्रः वर्यः वर्यः वर्षेत्रः वर्षेत्रः वरवरः वर्षेत्रः वर्य

ROYAL GOVERNMENT OF BHUTAN
MINISTRY OF HOME & CULTURAL AFFAIRS, DIRECTORATE SERVICES,
TASHICHHODZONG

NGA/HRM-19/2020-2021/ 3702

31 July 2020

The Officiating Auditor General Royal Audit Authority Thimphu

Sub: Ex-Country Travel Audit Memo response

Sir.

This has reference to letter vide No. RAA/PSAD/EX-CT/2020/1186, dated 17 June 2020, regarding Draft Performance Audit Report on ex-country travels (Short Term Training) for the financial year 2018-2019.

In this regard, the Ministry of Home and Cultural Affairs is pleased to submit our responses for your affirmative considerations. We are also submitting the relevant documents herewith for your kind perusal and necessary actions from your end.

In appreciation for your continued support and kind cooperation as always.

With best wishes,

Yours Sincerely,

(Yangchen Chhoedon)

Director

Copy to:

1. The Director Generals/Directors, All Departments, Ministry of Home and Cultural Affairs for kind information

KAG, PAY

Telephone # HR Division 323741/327626, Fax # 335889, Finance Division 323740, ICT Division 328870, website: www.mohca.gov.bt

Royal Audit Authority
Thimphu: Bhutan
Dairy No. 20



न्ययाः भूवायम् । व्याचायाः क्रियाः व्याच्याः व्यायः व्याच्याः व्य

ROYAL GOVERNMENT OF BHUTAN
MINISTRY OF HOME & CULTURAL AFFAIRS, DIRECTORATE SERVICES,
TASHICHHODZONG

1. Audit Findings: 3.4.2 Same training attended by different position Level

- a. Training on Local Governance and Development with effect from 23-30 September 2018 at Burapha University, Thailand by Dzongrabs, Gups, Internal Auditors, Administrative Assistant, Personal Assistant, Store Assistant and Official from DLG.
- b. Gender Planning and Governance for Women Leadership at the grassroots Level with effect from 22 March 16 April 2019 at Burapha University, Thailand by Women Mangmis, Dispatcher, Administrative Assistant, Program Officer and Immigration Inspectors.

The Ministry of Home and Cultural Affairs has proposed same training for different level of position in the Ministry in order to operationalize the Capacity Development Strategy for Local Governance. The Local Governance Sustainable Development Program (LGSDP) supported by multi development partners comprising ROD, SDC, UNDP, EUNEP-PEI, UNCDF, UN-Women and EU has 03 outcomes and 12 outputs agreed between the RGOB and the Development Partners (DP). Since all the officials are directly or indirectly related to the grassroots level planning and implementation of plans in Local Government, it was felt that same training applies for various level of positions.

One of the outcomes is "Good governance strengthened at the local level" which is to be achieved through:

- 1. Improving the utilization of integrated national monitoring & evaluation system by LGs;
- 2. Strengthening access to demand-driven capacity development for LGs;
- 3. Enhancing public participation, transparency and accountability of LGs; and
- 4. Implementation of the Capacity Development Strategy for Local Governance.

The Objectives of the training are as follows:

- 1) To capacitate the LGs for better public service delivery and realize the constitutional mandates of the LGs;
- 2) To develop capacity of LG members enabling them to make informed decisions;
- 3) To encourage and facilitate involvement of communities and community organizations in matters of local governance;
- 4) To promote professional linkages and peer learning among the LG members;
- 5) To capacitate the Senior officials to equip them with skills, Knowledge and attitude to be successful.
- 6) To capacitate the Officials for better public service delivery and realize the constitutional mandates of the LGs;
- 7) To develop capacity of the officials enabling them to make informed decisions;
- 8) To encourage and facilitate involvement of communities and community organizations in matters of local governance; and
- 9) To promote professional linkages and peer learning among the officials;

Training Contents Integrated Capacity Building Plan (ICBP), prepared through JICA support identifying the core training needs of the LG members, provides for the training contents. Further, the capacity need assessment report also provides recommendations and common training areas while the LGs used Capacity Development Grant.

c. Site visit to Nepal for the Identification of Status and Thangkas with effect from 22-26 June 2019 at National Mesuem Swayambunath Stuoa and Durbar Square, Nepal by Director General, Cultural Officers, Property Officer, Research Assistant, Communication Tech., Record Assistant, Personal Assistant and Artisans.

With increase in the import of handicrafts from India and Nepal, it has become difficult to differentiate the antique and non-antique objects that are brought in for verification as the objects are fabricated to look aged.



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ROYAL GOVERNMENT OF BHUTAN MINISTRY OF HOME & CULTURAL AFFAIRS, DIRECTORATE SERVICES, TASHICHHODZONG

Each day, several objects are brought in for verification for export permit. The permits are issued to prevent the illicit trafficking of cultural properties. The on-site visit was to give them a firsthand experience on the fabrication of new thangkas to make it look old. The officials nominated for this trip have been working for the verification and identification of antiquities in the Department.

- Director General- Director General is the Chairman of the antique identification and valuation committee
 of the Department and has the final signing authority on the export of non antique permit. Hence the DG
 should have the knowledge of the subject.
- Personal Asstt. The application has to go through him to the DG for final signing, hence the PA was taken for the study tour to be able to identify antiquities.
- Cultural Officer- The Cultural Officers are the representatives of the Department of Culture in the
 Dzongkhags. They should have ideas on the antiquities and the handicraft market that is thriving in Bhutan.
 The study tour helped them to understand the identification of objects when they deal with Movable
 Cultural Properties in their respective dzongkhags.
- Cultural Property officer- First hand verification for issuance of non antique permit
- Research Asstt-First hand verification for issuance of non antique permit
- Record Asstt. First hand verification for issuance of non antique permit
- Artisan. Understanding the materials and process used to make sculptures
- Communication tech- Document the process of fabrication through video medium

4. Audit Findings: 3.7.3 Re-appropriation of Funds to Short Term Training

a. Budget for In-Country Travel, celebration and operation budget re-appropriated to mandatory travels.

Budget for Operation and Management, awareness budget re-appropriated to Capacity building

Re-appropriation to OBC 11.02 is wrongly stated as Nu. 1.198m, instead the correct amount is only Nu. 0.148m (As per re-appropriation report received from DNB). As per FRR 2016, re-appropriation from current to current OBCs are permissible. Since MoHCAcould not directly approve re-appropriation to OBC 11.02 in the MYRB system, MoHCA had written to DNB for re-appropriation approval which DNB has approved vide Sanction Order No. 201.01/55 dated 14/05/2019 and 201.01/69 dated 11/06/2019. Since the travel was mandatory and there was not enough budget under the mandatory travel activities in Department of Law & Order& Department of Disaster Management, we had proposed for re-appropriation.

Nu. 3.330 m under OBC 45.01: As per the delegation of financial power Sl.No. 20 of FRR 2016, "The head of the Department has the full power to re-appropriate from one OBC/activity/subprogram to another existing OBC/activity/subprogram in the same Programme level". So, the budget was re-appropriated after seeking necessary approval from the HoD. From this amount, Nu. 0.020m was re-appropriated for incountry training for procurement focal at RIM.

Nu. 0.250 m -As per FRR 2016, Chapter VII of Budget Manual, re-appropriation from Capital to Capital OBCs are permissible. This amount was re-appropriated as per the Delegation of the financial power and approval of DMEA (World bank project).

5. Audit Findings: 3.7.4 Diversion of budgets to fund HRD activities

a. Expenditure on structure buildings wrongly booked to Institutional Visit to Kathmandu by the officials from the Department of Culture

Institutional visit to Kathmandu by officials of DoC from OBC 51.01: As per Budget Call Notification for FY 2017-18, specific capital budget guidelines Sl.No. 3. "All the related current expenses of time-bound projects/constructions should be capitalized to the extent possible and propose under the appropriate capital



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OBC. Such expenses include salary, wages, travel, utilities, supplies, rentals, maintenance, operating expenses etc.". Therefore, the travel was work charged to the activity and expenditure made from the same OBC.

This was a site visit of officials who are overlooking the construction of Druk Dongkakchoeling Goenpa upon recommendation made by the Construction Committee of the Goenpa. The visit was work charged to the budget head 51.01 Exp on structures-buildings.

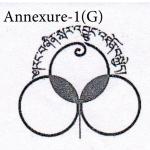


SECRETARY

र्शे'व्य'द्र'व्याथ'र्द्ध्य'युव'यिया। ROYAL GOVERNMENT OF BHUTAN

Ministry of Agriculture & Forests

Tashichhodzong, Thimphu: Bhutan



MOAF/DOS/01/2020/2110

31 July 2020

Auditor General, Royal Audit Authority, Thimphu

Hon'ble Dasho,

RE: Audit reply to the draft Report on Performance Audit of Ex-Country Travel (STTs)

We thank the Royal Audit Authority (RAA) for the Performance Audit on Ex-Country Travel (STTs) for the FY 2018-2019. This will go a long way in establishing a transparent, equitable and an efficient HRD system which will benefit in terms of cost optimization and savings and getting the most out of the ministry's human capital.

The significant observations made were deliberated during the 441st HRC Meeting held on 28 July 2020 for validation and views. The RAA is requested to kindly look into the response submitted and make necessary changes in the final report as some observations in the report are factually erroneous.

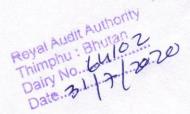
We are enclosing the responses to the draft Report on Performance Audit of Ex-Country Travel (STTs) for kind consideration. Thank you, Dasho.

Yours sincerely,

(Ugyen Penjore) Offtg. Secretary

CC::

- 1. Hon'ble Minister, MoaF for kind appraisal
- 2. Hon'ble Secretary, MoAF, for kind appraisal
- HRC Members, MOAF for information
- 4. Chief, FD, MoAF for information
- 5. Office copy



Replies to draft Audit Report on Performance Audit on Ex-Country Travel for the MoAF

Sl.No	Audit Findings	Recommendations	Replies to Audit Findings
2	3.2 Inadequate HRD planning in the agencies	1. The agencies should develop a standard procedure to carry out training needs analysis, resource mapping and impact assessment and document them adequately. 2. The agencies should develop the annual HRD plans to ensure training need analysis, resource mapping and impact assessment are carried out. 3. Although the STTs are decentralised to the agencies, the RCSC being the nodal agency for the civil service, should monitor and evaluate the STTs availed by the agencies in order to ensure uniform application of rules and regulations and promote equity in capacity development of the civil service. Thus, the RCSC should develop a procedure for monitoring and evaluation on STTs and implement the same effectively.	The MoAF has developed RNR HR Master Plan for the period 2019 – 2024 and five year plans for both long term and STTs based on the needs of the agency. Accordingly, the year wise implementation plan for long term training has been developed. However, for STTs the year wise implementation plan could not be developed mainly for three reasons. Firstly, there is no secured funding to implement the short term trainings even if we have good plan. Secondly, most of the short term training such as seminars, workshop and meetings are adhoc offer from the organizers whereby such offers are totally dependant on the organizer and impossible to inlcude in the agency's annual plan. Thirdly, most of the STT implemented are funded through various projects in the Ministry wherein training programmes are clearly reflected under Projects plans and activities. However, in line with the recommendation provided by the audit team, an annual plan will be developed for those STTs having secured funds from different projects and programs. We feel that the RAA should try to segregrate the nature of training. Training should be clearly defined. Conferences, meetings, and seminars should be accounted as training. Furthermore, those conferences, meetings and semniars which are country obligations should not be accounted or treated as same with other normal conferences, meetings and seminars.
	3.2.2 Training need analysis and resource mapping not conducted		In the MoAF RNR HR Master Plan for the 2019 – 2024, all long term and short term trainings areas are identified as per the needs of respective agencies. The trainings were also align to the competency based framework develop for different positions. A resource mapping is not possible for those STTs which are implemented through adhoc offers such as seminars, conference etc. The Ministry has implemented 1178 trainings under the funding support of EUTCP in Majoe University Chiangmai, CNR and VTI Samthang. All the training programmes were identified based on the needs of the respective agencies and a thorough proforma costing was also carried out in consultation with various Departments and Agencies.

	3.2.3 Impact Assessment on STTs not conducted		The Ministry wouldl like to inform that while impact assessment on STT for some of the project are being carried out as it is requirement on the part of donor, it could not be conducted due to lack offundings. The system of Training impact assessment will be instituted in future for trainings conducted through formation of Taskforce from various Departments. HRD and PPD will gradully plan and conduct impact assessment of the Ministry.
3	3.3 Inadequacies in training selection process (STTs)	It is recommended that the RCSC streamline the selection process, via a SoP, in consultations with the agencies with regard to STTs as elaborated hereunder.1. All HRD related matters should be routed through the HR Divisions of the agencies to ensure prioritization and identification of the HR capacity-building needs of the agency.2. Course selection should be based on training-need assessments that should be properly documented.3. A system of tendering out course and institute requirements, internationally as well as domestically, is highly recommended to ensure correct cost and quality of training.	The training institute for STTs for adhoc offers such as seminar, conference etc cannot be determined as it is purely dependant on the organizer in terms of finalizing the venue and duration. The Ministry has implemented 1178 trainings under the funding support of EUTCP in Majoe University Chiangmai, CNR and VTI Samthang and all these training institutes and courses were finalized after the open tender. All the training programmes were identified based on the needs of the respective agencies and a thorough proforma costing and anlysis was also carried out in consultation with various Departments and Agencies. In order to further streamline the nomination procedures, an executive order will be issued notifying all the agencies to come up clear nomination procedures and funding source. The training proposed by individual will not be tabled in the HRC henceforth.
	3.3.1 Trainings being proposed by individual officials/Division /Department		The training proposals are routed through the Head of Departments or Ministry for approval before submitting to HRC. Even if the individual explore training course, the proposal is submitted to HoD who vetted in terms of relevancy and then submit to HRC.
	3.3.2 STT invitations received by individual officials		The training proposals are routed through the Head of Departments or Ministry for approval before submitting to HRC. Even if the individual explore training course, the proposal is submitted to HoD who vetted in terms of relevancy and then submit to HRC.
	3.3.3 Inadequate policy intervention for selection of training institutes and courses		The Tehcnical Departments and agencies shall explore to assess and the possibility of empanelling future training institutes in the similar procedures that we have adopted in the implementation of like EUTCP trainings.

4	3.4 Inadequacies in STTs nomination and approval process	The HRCs of the agencies are recommended to: 1. Institute a procedure to assess the relevance of STTs to the job responsibilities and competency gap of the officials nominated. 2. Develop a procedure to ensure HR Divisions maintain a proper database of officials and STTs to ensure relevant nominations. 3. Institute a procedure to ensure all approvals are accorded in line with the BCSR 2018. 4. Provide justification related to all non-compliance issues noted in Para 3.4.5, 3.8.2 and 3.8.3 and ensure such oversights are not repeated.	Few suggestions to RCSC on short term training: 1. Clear defination of training, 2. Specific classification of trainings to be conducted within the country and excountry; 3. Expert and technical nature of trainings and 4. Providing details of training institutes of outisde countries to all the agencies
	3.4.1 STTs availed not related to job responsibilities		In order to ensure that right person are nominated, the Ministry endorses the proposal based on four concept viz. F-Frequency, E-equality, A-alternate and R-relevancy.
	3.4.2 Same training attended by different position levels		Initially the Department has proposed to nominate the above officials for above institutional visit. However, in view of irrelevancy, the nomination of Accounts Asst and Adm.Asst. was rejected and was not tabled in the HRC. The RAA may further verify the case.
	3.4.3 Similar trainings availed more than once by the same officials		For mandatory and obligatory meetings, seminars, the focal person for that particular projects/meetings has to avail similar training more than once as they have to follow up on the activities carried out and for making future plans. The Ministry will ensure that same officials are not nominated more than once for formal trainings. However, with regard to the seminar, workshops and meetings the nominations will have to be dependent based on the requirement of the organizer.

	3.4.4 Ex-post facto sanctions by HRC	The practice of getting provisional approval and Ex-post facto sanctions by HRC is usually being practiced when there is limited time to process for clearance, payment of DSA and ticketing. It is being ratified in the subsequent HRC Meeting. In order to minimize such incidences, the Ministry had issued notification to all the agencies that the last date to receive HRC agenda is Friday whereby all proposals received after the deadline are put up in the subsequent HRC. The Ministry shall again issues notification to reduce such incidences.
	3.4.5 Travels undertaken without the approval of HRC	There are five cases as pointed out in the draft Audit report. On further verification it transpired that out of 5 cases, 4 officials have availed the ex-country travel without HRC approval. Out of 4 cases, the documents in respect of travel undertaken by former Director, DoFPS could not be traced and track. The HRD in consultation with DoFPS shall furnish detail at later date. However, in respect of other three cases, the justification submitted by the agencies and individuals are Appended herewith for kind consideration of the RAA.

5	3.5 Lack of prudence while executing STTs	The agencies should develop a procedure to ensure that the most direct route is selected for official travels outside the country as per the provisions of the BCSR 2018. In fact, HRC should consider selecting the most direct route as one of the criteria while approving travels. 2. The RCSC should encourage agencies to avail trainings within the country to the maximum extent possible. For which, the agencies should be made to conduct costbenefit analysis on STTs to avail the quality training at lower cost in the country. 3. The RCSC should recommend and encourage the agencies to tap online learning resources. 4. The HRC of the agencies should rationalise the frequency of travel in the interest of the organisational function and public service delivery.	
	3.5.1 Lack of prudence in selection of travel route		The Procurment Section and Project Management of the various Project are responsible for carrying out the tendering process as per the financial rules. The travel route is decided considering the safety and flight availability. In most cases, the cost of most direct routes are far more expensive. As such, it would be also good to have clear instruction on selection of flight routes. The Ministry will take upmost measure to ensure that the most economical route are followed in future.
	3.5.2 Trainings available incountry were implemented outside the country		In order to ensure the trainings are conducted in most economical manner, the Ministry will follow due protocol. While the title of the training may be similar, however, in terms of the course content the level of training differs. For instance, most of the in-country trainings are basic course while the training conducted outside are advance level.

3.5.3 No agency implemented STTs through Elearning platforms	So far only few civil servant at their individual level has done through their own initiatives and self financing. However, now with the advance in ICT, the Ministry will explore e-learning options in future.
3.5.4 Ex-country (STTs) travel frequencies of civil servants	As justifed earlier, as far as possible, the Ministry ensure that the nominations are based on four concepts viz. F-frequency, Equality, Alternate relevancy. In order to further strengthen the nomination procedures, the Ministry initiated the following: i. An alternate focal person was appointed by the Departments /agencies so that one is not become indispensable to handle particular projects; ii. Cautionary note was issued to individual after the frequency of ex-country travel exceed three times; iii. The Head of Departments to note and take measures once the frequency of the individual civil servants in their respective agencies exceed four times. However, with regard to the formal trainings 6 months gap has been maintained and even if we need to send officials for training without fulfilling, it is being done with the approval of RCSC for carry forward of the training gap. In view of the above justifications, the observation may kindly be dropped.

6	3.6 No standard protocol for delegation, monitoring visits & travel for Visa processing	The RAA recommends the following actions to bring clarity and uniformity in delegation, institution and monitoring visits and travel for visa processing:1. The MoFA as a responsible authority for high-level official delegations representing the country on regional and international issues should develop a guideline on the eligibility criteria and procedures for composition of delegation size to ensure uniform implementation.2. The RCSC in collaboration with MoE and MoLHR should establish the requirement of institutional and monitoring visits on a regular basis. In addition the RCSC should study the prevalence of such travel in other agencies and accordingly, develop guidelines/standard protocol for the same to ensure uniform implementation.3. The HR Division and HRC of the agencies should exercise prudence and make the officials travelling for processing visa to travel direct to the training destination from the visa processing country, to the extent possible, to ensure cost savings.	The concerned Departments based on the relevancy decide and proposed the composition of delegations members and accordingly submit to HRC.
	3.6.1 Issues in composition of delegates		The response submitted by BAFRA is appended for clarification and kind consideration of the RAA.

	3.6.3 Varying practices in the travels for processing Visa		The visa requirement and processing formalities differs from country to country and different consulate office and Embassies. For some countries it is mandatory requirement on the individuals to go in person for precessing biometirs etc. while some these are not required. The Ministry shall explore possible measures to recommendations of RAA is followed in future.
	3.8 Shortcomings in the HRD documentation system	The RCSC should develop mechanisms to ensure HR officials to efficiently record all required information in the new CSIS system as well as to hold them accountable in the event of failing to maintain and upkeep the system.2. RCSC, while carrying out the HR audit of agencies, should ensure proper documentation culture is practiced in the agencies.	HRD has initiated a e-filing system to keep records of all HR action. All hr information are archive in the e-filing system. Further, the HRD documentation system will be further improved and enhanced once the RCSC launch document management system.
8	3.8.1 Irregularities in maintaining CSIS in Agencies		The RCSC has formally launched ZESt in July 2020 which has replaced CSIS. The Ministry has trained about 98 Adm. Asst and ADA focal on the usage of ZESt. This will go a long way in enhancing accuracy of the HR information.
	3.8.2 Missing/Incompl ete HR related documents		The documents were produced to the audit team. However, it is again reflected as missing. However, on verification all the requisite documents are maintained. Therefore, this should be dropped.
	3.8.3 Non- submission of clearances for STTs		All the clearances were produced to the audit team during the audit. However, it is again reflected as missing. It is to inform that the MFA do not issue passport unless MFA accord government clearances. In certain cases, individual civil servants obtain clearances direct from the MFA and get the passport from Passport section without giving a copy to HRD. However, now starting October 2019, the MFA has issued notification that requirement of government clearance is not mandatory for all excountry travel and is applicable onlyfor the selected countries. Further on verification, audit clearances and MFA clearances are maintained properly as detailed in the Annexure. Therefore, the RAA may kindly looked into this and drop the observation.

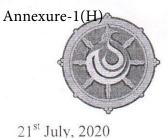


र्भाषाय्य प्रमुग्नामुद्रा

ขึ้นเกูรสเราในเลืราสากเนธุราคเฉราชุมสา

Royal Government of Bhutan Gross National Happiness Commission

GNHC/SSD/Welkicle/2020-2021 / 1829



Hon'ble Auditor General Royal Audit Authority Thimphu

Subject: Comments on the audit observation on the ex-country travels (STTs)

Dasho,

GNHC would like to thank the RAA team for detailed auditing on the Short Term Training availed under GNHC. The comments and recommendations provided by RAA are well noted.

However, we would like to submit some justifications and supporting documents against some observations to make the necessary correction.

Thanking you

Yours Sincerely,

(Rinchen Wangdi)

Director

Royal Audit Authority
Thimphu: Bhutan
Dairy No. 5467
Date. 27 17120

Website: www.gnhc.gov.bt

Performance Audit Report/ Observations for GNHCS

- 3.1. Inadequacies in the implementation of Competency Based framework.
- 3.1.1. No clear roadmap to develop remaining positions.

GNHC's comments:

CBF is developed by RCSC. For POs RCSC is yet to formulate. GNHCS will implement once CBF for POs is formulated by the RCSC.

3.1.2. Substantial delay in development of CBFs for 147 Positions.

GNHC's comments:

CBF is developed by RCSC. For POs RCSC is yet to formulate. GNHCS will implement once CBF for POs is formulated by the RCSC.

- 3.2. Inadequate HRD planning in the agencies.
- 3.2.1. No proper plan in place of STTs.

GNHC Comments:

For GNHCS does not have annual HRD plans including STTs since there is no separate budgets and also RCSC is yet to formulate CBF for Planning Officers. The STTs implemented in the past were mainly through ad hoc offers. However, GNHCS will develop annual HR plans once CBF is finalized by RCSC.

3.2.2. Training needs analysis and resource mapping not conducted. GNHC comments:

Preliminary need assessment has been done for POs. Some of the trainings identified are result based Management, Data Analysis and communication skills, Problem solving skills etc. But these are yet to formalized pending finalization CBF by RCSC.

3.2.3. Impact Assessment on STTs not conducted. GNHC comments:

For 2019-20FY, GNHCS spent Nu.7M for training including two LTTs amounting to Nu. 5M. The balance 2M was for STTs and around 40 Officials availed STTs in the area of Further it also includes participation in meetings/plan talks/Conference/ Workshops. (Plan talks with GoI, EU & Japan, Austria annual consultations which are essentials to mobilized resources for plans for the 12FYP. Most of the offers were donor funded and ad hoc offers. In the case of GNHCS most of STTs availed were based on needs.

- 3.3. Inadequacies in training selection process (STTs).
- 3.3.1. Training being proposed by individual officials/divisions/Department.

GNHC comments:

STTs are reviewed and endorsed by HRC based on the relevance of the training area and division. For meetings for instance GoI plan talks, annual consultations, accompanying HPM visits, relevant officers participated based on Govt. directives.

3.3.2.STT invitations received by the individual officials.

GNHC comments:

In GNHCS even if the invitation is received by an officer, participation is based on HRC

3.3.3. Inadequate policy intervention for selection of training institutes and courses.

GNHC comments:

In the case of GNHCS, Institutions are pre-selected either by the funding agency or based on the trainings offered by the institutions to Bhutanese. The candidate, course and institutions are reviewed and approved by the HRC.

GNHCS encourages in-country training institutions. However, candidate choose to go overseas due to the quality and exposure and DSA. In order to encourage in-country training, RCSC should consider revising training allowances to make it attractive. Further relevant agencies should certify the quality, competency of training institutes.

3.4. Inadequacies in STTs nomination and approval process.

3.4.1. STTs availed not related to job responsibilities. **GNHC** comments:

In GNHCS all of the STTs availed are relevant to Job responsibilities and vetted by HRC.

3.4.3. Similar training availed more than once by the same officials.

Agency	No. of similar STTs attended more than once	GNHCS Comments:
GNHC	. 5	

3.4.4. Ex-Post facto sanctions by HRC

Sl.No		Position Title	Program	Date & Place	HRC Approval	GNHCS comments:
1	Dorji Wangdi	Accountant	Financial Management	10- 24/12/2018, Nepal	95 th HRC dated	The candidate attended the training as per management approval and approved note

2	Kaka	Dy.CPO	Future Thinking & Scenario Planning & Data Analysis	18 th March – 29 th March 2019	100 th HRC dated 20 th March 2019	sheet No.Nil dated 27/12 2018. Documents reference Annex I As per former HRO, the candidates were categorized in OS for moderation period
3	Thinley Choedhen	Sr.PO	Future Thinking & Scenario Planning & Data Analysis	18 th March – 29 th March 2019	100 th HRC dated 20 th March 2019	2017-18FY and was discussed during the 92nd HRC meeting dated 10 th October 2018 to award Ex-Country training as HR reward.
4	Kinley Paydon Dorji	PO	Sustainable Local Economic Development(S LED)	13-24 th May 2019, Netherlands	104 th HRC dated 15 th May 2019	Kinley Paydon Dorji's travel/ nomination was approved by 100 th HRC dated 20 th March 2019. Only her 20% DSA request was discussed and approved in the 104th HRC meeting. Annex II
6	Chedrup Dorji Pema Tshewang	PO, Bumthang PO, Lhuntse	Mainstreaming Climate change & Biodiversity Conservation in	10- 20/12/2018, Srilanka	95 th HRC meeting dated 27/12/2018	The training was processed and approved vide note No. since the HRC was scheduled only for
8	Thinley	PO, Mongar PO,	Planning, Monitoring & Evaluation			the later date. Annex
-9-	Tshering Phuntsho Rinzin	Punakha PO, Trongsa				
10	Karma Wangmo	PO, Tsirang				
11	Thinley Jamtsho	PO, Zhemgang	2			
12	Jigme Dorji	PO, Wangdue				
13	Sonam Yarphel	PO, LDD				
14	Lobzang Dorji	PO, LDD				
15	Bholanath	RO, RED				

	Bhatarai					
16	Sonam Tshoki	Sr.PO, DCD	WFP Executive Board Meeting		99 th HRC dated 27 th February 2019	Her nomination wapproved by Direct and during the 99 HRC it was submitted for information. Annex IV
17	Pema Bazar	Dy.CPO	Workshop on tools and approaches for mainstreaming cross cutting issues	25-30 th May 2019, Thailand	105 th HRC dated 5 th June 2019	Since the workshop was scheduled from 25-30 May, 2019 and the HRC was scheduled only on 5th June, 2019 the approval had to be sought through note sheet No. GNHC/LDD/GEF-LDCF/PMU/M&E/14 93 dated 17 th May 2019. However, on 105th HRC it was updated as information to the HRC members. Annex
18	Karma Wangdi	HRO	Human Capital Forum	4- 7 th June 2019, Nepal	105 th HRC dated 5 th June 2019	V & XI The nomination was approved online on 11 th April 2019. However, the nomination was shared for HRC information and approval of 20% DSA was submitted during 105 th HRC. Considering the above view, nomination on Human Capital Forum is not Ex-Post facto HRC approval. Annex VI

3.4.5. Travels undertaken without the HRC approval.

Sl.No	Name	Designation	n Program Justification		
1	Thinley	Secretary	1. Accompanied	HPM	Since this is a high level

		Namgyel		during site visit to New Delhi, India dated 6/7/2018. 2. Attended Bhutan –India Consultation Development Cooperation meeting in New Delhi, India, dated 12/12/2018. 3. Consultation meeting on Public –Private Partnership (PPP) with PPP center in Philippines dated 28-30/8/2018.	delegation, Dasho was instructed to accompany the delegation. Such issues are not discussed in the HRC since it is high level directives. These are high level directives and not discussed in HRC.
-	2	Passang Dorji	Sr.PO, DCD	Attended Bhutan –India	This is a GOI plan Talk
	3	Leki Tshewang	Dy. CPO, DCD	Consultation Development Cooperation meeting in New Delhi, India, dated 12/12/2018.	Meeting and such participation is not nominated by the HRC since it is always attended by the focal person because of the relevancy.
	4	Kinley Paydon Dorji	PO, PPD	Expert group meeting on Midterm Review of the Vienna Program Action for Landlocked Developing countries for the decades 2014-2024 dated 18-19/9/2018 in Almaty, Kazahkstan	KP Dorji's Nomination was approved through email and intimated to MFA. Annex VII
	5	Phuntsho Wangyel	CRO, RED	Fifth Session of working group on Asia & Pacific Decade of	Approval was sought online in HRC group mail
	6	Tashi Dorji	Dy.CRO, RED	person with disabilities in China from 18-19/12/2019.	and HRC nominated the concerned officials dated 3 rd December 2019. However, submission of information to 115 th HRC dated 11 th December 2019 was requested via email dated 4 th December 2019 to Officiating HRO, Mr. Karma, LDO. In view of above, the STT travel of the two officials is routed through HRC approval. Annex VIII
	7	Gyeltshen	Dy.CPO, DCD	Innovative Financing Meeting in Indonesia from 26-30/11/2018.	
	8	Karma Jamtsho	CPO, PPD	Ninth regional 3R Forum in Asia	Nominated through email.

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			& the Pacific in Bangkok from 4-6/3/2019.	documents attached. Annex
9	Penjor	Sr.PO, PMCD	To attend a meeting in New Delhi, India with HPM on 6/7/2018.	Penjor was the focal officer for the GOI grants and as such he attended the Plan Talk with the HPM and such nominations are
10	Pema Bazar	Dy.CPO, LDD	Workshop on tools and approaches for mainstreaming cross cutting issues from 25-30 th May 2019, Thailand.	travelled as per approved note sheet No. GNHC/LDD/GEF-LDCF/PMU/M&E/1493 dated 17 th May 2019. The workshop was scheduled from 25-30 th may 2019 which was scheduled prior to HRC scheduled date on 5 th June 2019, resulting in Ex-Post facto HRC
11	Ugyen Phuntsho	PO, PMCD	Workshop on performance management and Monitoring & evaluation from 11-15/12/2018 in Kerala, India.	Sanction. Annex V & XI Online approval sought from the HRC members. The copy of the email attached. Annex XI

3.5.4. Ex-Country (STTs) travel frequency of civil servants.

Sl.No	Name	Position Title	Travel Frequency	Program	Justification
1	Thinley Namgyel	Secretary	5, 10 days	RGoB Delegation to the Export group meeting from 1-2/2/2018, New York, USA. 5 th Asia Pacific Forum on Sustainable development from 28-30/3/2018, Bangkok, Thailand. VNR Task Force Meeting from 16-19/7/2018, New York, USA. To attend a meeting with HPM in New Delhi on 6/7/2018. Consultation meeting on Public-Private partnership(PPP) with PPP center from 28-30/8/2018	All Travel of Dasho Secretary are less than based on the government directives and as the member of the committee. Moreover, all the travels are travels are less than five days. Those meetings does not require training gap

2	Kuenzang	Chief	5, 23 days	Training for the national	
	Lham Sangey	PO, PMCD		technical committee (NTC) from 23-27/7/2018 in	Annual Performance
	an asir a			Malaysia. 13 th Bhutan-Japan Annual Consultation meeting in New Delhi from 27-29/8/2018.	Agreement of Ministries) (Focal Officer for mobilizing external assistance from Government of Japan)
				4 th BIOFIN Regional workshop from 11-13/9/2018 in Cebu, Philippines.	(Project Management Member for the Bio- financing programs)
				FSAP PSC experience sharing meeting from 5-12/3/2019 in Thailand.	(Project Steering Committee Member for FSAPP program)
•			5:	Vulnerable group meeting from 24-26/6/2019 in Baku, Azerbaijan.	(To deliver Inclusive Development Approach programmed in 12 th Five
					Year Plan as the Chief of Planning Monitoring and Coordination Division)

3.7. Weak Budgetary controls.

3.7.2. Lack of coordination between MoF, GNHC and RCSC to rationalize budget for donor funded STTs.

GNHC comments:

Noted

3.7.4. Diversion of budgets to fund HRD activities.

Agency	Object Code	Name of the object Code		Details of STTs
GNHCS	55.01	Professional services	135,529.00	RGoB delegation to New Delhi for Bilateral talks.

GNHC Comments:

We have been advised to work charge the expenses related to GOI to the GOI funded activity and as such this expenditure was booked under the OBC 55.01 under the GOI activity since it is the only OBC provided under that activity.

The expenses related to the GoI plan talk was charged to the GOI PMU activity.

3.7.5. Rush of expenditure towards financial year closing.

Agency	Q1 ·	Q2	Q3	Q4	Total	%of Q4
GNHCS	0	8.01	22.23	27.57	57.8	48%

GNHC Comments: Most of the project PMUs are are GNHC and the budget to some of the IPs are provided as deposit work. As such, the expenditures are booked only when they sent the memorandum which is most done in the final quarter. As such the expenditure reporting for the final quarter is more compared to other quarters.

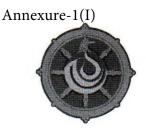
3.8.3. Non-Submission of clearances for STTs.

rvaine	Title	Security clearance	Audit	Program	Justification.
Passang Dorji	Sr.PO, DCD	No	No	Discussion of UNDP & EU projects in Brussels and Bangkok, in Brussels from 29/5/2019-11/6/2019.	Documents were missed during the auditing. However, it has been attached here. Annex XII
	Sr.PO, OMCD	No	No	To tender for JICA funded project for the construction of Disaster – Resilient emergency mobile network from 7/8/2018-16/8/2018 in Japan.	Documents attached Annex XIII



रेत्रजातिष्यं अर्चियायिष्टा क्षेत्रयच्चेत्रास्त्रवा

MINISTRY OF FOREIGN AFFAIRS ROYAL GOVERNMENT OF BHUTAN THIMPHU, BHUTAN



FOREIGN SECRETARY

MFA/DoS/HRS/RAA/2020/3776

4TH AUGUST 2020

Hon'ble Auditor General Royal Audit Authority Thimphu.

Sub: Response on the recommendation of the Draft Performance Audit Report on Ex-Country travel

Dasho,

The Ministry would like to acknowledge the recommendation for the MFA to develop a guideline relating to high level delegation visits by the Bhutanese officials abroad.

The Ministry during its 153rd HRC meeting held on 4th August 2020 discussed the recommendation and decided to draft a guideline for submission to the Royal Government. The Ministry's response to the recommendation is attached.

With warm regards,

Yours Sincerely,

(Kinga Singye)

Copy to:

- 1. Offtg. Director, DoS, Thimphu
- 2. Finance Division, MFA, Thimphu
- 3. HRS, MFA, Thimphu
- 4. Office copy



रनजास्त्र त्वीयायबिटा है.यचुलास्त्रधायया

MINISTRY OF FOREIGN AFFAIRS ROYAL GOVERNMENT OF BHUTAN THIMPHU, BHUTAN



SI	Recommendations/Areas of Issues	MFA's comments
	4.6: Guidelines should be developed for delegation, institutional and monitoring visits and travels for visa processing	
1	Clause 9.3.12 of BCSR 2018 states, "Ministry of Foreign Affairs is responsible for high-level official delegations representing the country on regional and international issues led by the Head of Government and/or representatives approved by him, Head of Constitutional Offices. The Ministry may issue guidelines on the eligibility criteria and procedures for processing nominations for such cases to ensure uniformity in application". Similarly, even monitoring visits or any other necessary foreign visits are expected to have a proper guideline as well.	The Ministry already has a guideline for seeking political clearance in respect of govt. delegations and this guideline has also a number of criteria with regard to composition of delegations. In addition, the Ministry is in the process of developing a more specific guideline which will be put up to the Government for approval as soon as it is ready.
	The MoFA has not formulated any guideline on the eligibility criteria and procedures for processing nominations for the delegations. The RAA recommends the following actions to bring clarity and uniformity in delegation, institution and monitoring visits and travel for visa processing:	
	1. The MoFA as a responsible authority for high-level official delegations representing the country on regional and international issues should develop a guideline on the eligibility criteria and procedures for composition of delegation size to ensure uniform implementation.	

Audit Response from MoIC

Response for memo: 2.6 funding

The RAA during the Auditing for Fy 2018-2020, total expenditure expended by Ministry of Information and Communication was reflected Nu.27,562,572.85, which expenditure incurred for Short term Training during the Financial Year 2018-2019 (including DSA payment, Air Ticket and course fee and others). Upon verification by HRD with Finance Division, the amount reflect by RAA was right.

Response to RAA memo: 3.4.3 similar training availed more than once by the same officials.

Upon verification of Documents on trainings, workshops, meeting and other STTs availed by MoIC, Civil Servants for five years (2014-2019) RAA has observed that 13 official from MoIC has attended the similar STT ranging from two to seven times, upon detail verification by HRD, it was found that most of STT availed by 13 official were three to two days duration, which is either workshops, meeting and other STT, were some are mandatory to attend by same official, few are focals for the events and some board meeting are mandatory to attend by official working at Department of Air Transport (DoAT) and Bhutan Civil Aviation Authority (BCAA) as per the act of International Civil Aviation Organisation (ICAO). Therefore, HRD, MoIC would like to request the Audit team to consider dropping the memo based on the above reasons

Response to RAA memo 3.4.5 Travels undertaken without the approval of HRC

On cross verification of training nominations with HRC approvals for the year 2018-2019 by RAA, it was observed that, 8 of ex-country STT were undergone by MoIC official without approval HRC. However, upon tracking of the documents (HRC approval) by HRD, we could able to trace all the HRC approval (HRC approval attached for RAA's Verification and validation). Therefore, the memo may be kindly dropped.

Response to RAA memo: 3.5.2 Training available in-country were implemented outside the country

RAA has observed that, while reviewing the STTs of MoIC employees for FY 2014-2019, despite some trainings or course were offered within the country by local institution, ministry have sent officials to foreign countries to this Ministry would like justify that, the training module offered by foreign countries are different than course offered by local institution and also the course fee charge by local institute are high, since they hire training facilitator from ex-country, and also Ministry send their employees to foreign countries for training mainly to get exposure and to motivate their employees.

HRD would like to request the Audit team to consider dropping the memo based on the above reasons and Henforth, HRD will ensure that training available in-country will be implemented in country only.

Response to RAA memo: 3.5.4 Ex-country (STTs) travel Frequencies of civil servants.

It was observed by RAA that some of the officials from our Ministry (MoIC) has availed as many as two to four times in a year, to this Ministry would like to justify that, upon verification of frequencies of travel to ex-country availed by those official reflected in report, HRD found out that most of the excountry travel are below 5 days, which comprises of meeting/seminars and workshops, which the duration range from 1 to 3 days were some are mandatory to attend by same official, few are focal for the events and some were board meeting, DG Conference, which were mandatory to attend by the officials working at Airport (DoAT and BCAA) as per the International Civil Aviation Organization (ICAO) act. Therefore, HRD, MoIC would like to request the Audit team to consider dropping the memo based on the above reasons.

Response to RAA memo: 3.7.3 Re-appropriation of Funds to STTs.

The Ministry would like to justify on the re-appropriation of in-country travel budget to capacity building that the delegation of financial power to re-appropriate to human Resource Development (Capacity building) lies with the head of the secretariat, as such there were activities which were completed and had savings under the budget head in-country travel. The saving was directed to Capacity building budget head for enhancing ex-country training program, since there was no specific training budget head or fund from RGoB for ex-country travel. So the fund was directed to capacity building.

Therefore, HRD, MoIC would like to request the Audit team to consider dropping the memo based on the above reasons.

Response to RAA memo: 3.7.5 Rush of expenditure towards financial year closing.

The Ministry would like to justify on the use of budget surrendered from the budget line Aircraft Accident and Investigation training for training on Financial management/advanced work press/HR and office management that, Bhutan Civil Aviation Authority (BCAA) has surrendered ex-country training budget relating to training of PEL officer and OJT on Aircraft registered in Bhutan /Airworthiness Officers training, as BCAA could not identify the institute outside country, the fund was diverted to Secretariat budget line: Aircraft Accident and Investigation training mainly to send Secretariat officials to ex-country training program. Since there was no specific training budget head under Secretariat, all expenses were booked under Aircraft Accident and Investigation training budget head.

Therefore, HRD, MoIC would like to request the Audit team to consider dropping the memo based on the above reasons.

Response to RAA memo: 3.8.3 Non-submission of Clearance for STTs

a) Ministry would like to justify on non-submission of Security and Audit clearance while performing Ex-country travel by MoIC employees that, upon cross verification by HRD, the STTs availed by those staff was meeting, as per the practice of Ministry, it was not required to produce audit clearance and security Clearance for attending meeting, seminar and workshop, if their course was training, HRD would have asked them to submit the clearance. However, as per the notification received from RAA vide letter no.RAA/AG-SP/04/2018-19/347,dated 17th August 2018, HRD was instituted the system, whereby all employees must submitted security and audit clearance, irrespective of formal or informal training prior to availing any ex-country training program, without submission of clearance, HRD has stopped to issue letter of award.

Therefore, HRD, MoIC would like to request the Audit team to consider dropping the memo based on the above reasons.



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ROYAL GOVERNMENT OF BHUTAN

Ministry of Finance Directorate of Services

HUMAN RESOURCE DIVISION

Thimphu: Bhutan

MOF/HRD-DOS/10(1)/2020/19



8th July 2020

The Dy. Auditor General Department of Performance and Commercial Audit Royal Audit Authority,

Sir,

This has reference to RAA letter vide RAA/PSAD/EX-CT/2020/1186 dated 17th June 2020 with regard to Draft Performance Audit Report on Ex-country Travels (Short-Term- Trainings)

In this regard, the HRD is pleased to submit the MoF findings and detailed response along with the relevant documents attached.

Thanking you,

Yours sincerely,

(Tashi Namgyel) Chief HR Officer

Copy:

1. Hon'ble Secretary MoF.

2. Director General, DMEA/DNP/DRC, MoF.

3. Director, DNB/DPA/DoS MoF.

4. Office copy.

Comments to Audit findings on Long Term and Short Term Trainings & Ex-country travel during FY 2018-19

The Royal Audit Authority in the "PERFORMANCE AUDIT REPORT ON EX-COUNTRY TRAVELS" indicated **Weak Budgetary Controls (Chapter 3, Section 3.7)** as one of the observations and accordingly recommended Ministry of Finance to strengthen the control mechanism. The DNB would like to make the following comments with respect to the observations on Human Resource Development and Ex-country travel budget:

1. Humans Resource Development (HRD):

The Human Resource Development is one of the important aspects of the national development plan and accordingly, the Government approved Nu. 1.200 billion as the plan outlay for the 12th Five Year Plan. While the overall mandate to professionalizing civil servants rests with the Royal Civil Service Commission (RCSC), the Ministry of Finance (MOF) facilitates the implementation of the HRD program through annual budgeting system.

The HRD is categorized into long-term training, short-term training (Formal Trainings):

- i. Long-term training: Long-term training is defined as any formal training that is conducted over a period of more than 6 months. All such trainings are processed through RCSC and most of its financing is also sourced from outside. Long-term studies are generally budgeted on annual basis following all budgeting norms of the country. In such cases, the budgetary control is limited to the approval of the RCSC and funds secured for the program.
- ii. Short-term training: Short-term training is defined as any formal training relevant to the functions of the agency concerned that is conducted over a period of less than six months. As per the decentralization policy of the RCSC, all such trainings are processed at the agencies levels. Most of the short-term trainings are also financed thorough external funds. The RGoB generally does not support such trainings. Most short-term trainings are budgeted on annual basis following normal budgetary norms. The budgetary control is limited to approval of the HRC at the agency level or the RCSC whichever is relevant. The MoF also considers project agreements and fund balance available with MoF while considering budget.

However, because some agencies are required to train their employees on regular basis on the requirement of the international/regional conventions and there being no external support, the Government provides budget to implement such mandatory trainings. The budget for such mandatory trainings is allocated based on the actual cost of the training and number of employees through formal budgeting process. The Budgetary control here is the amount of budget approved by the Parliament and agencies cannot spend more than what is approved by the Parliament.

2. Ex-country travel: There are two categories of budget being provided under travels:

i. **Donor Funded:** The ex-country travel/STTs budget financed through external funding is normally programmed and agreed as per the project agreement and MoU signed between the tripartite agencies (Donor, concerned agencies and GNHC). Such budgets are incorporated during the course of the year as per the travel plans programs and MoU duly endorsed by the GNHC Secretariat.

ii. RGoB:

- ✓ Under Agency: Ex-country travel /STTs budget for mandatory activities under RGoB were provided under the respective agencies as per meeting schedules approved and cleared by the Ministry of Foreign Affairs (BIMSTEC, SAARC, WHO, WCO, ADB & World Bank AGM, FAO, INTOSAI, ICAO etc).
- ✓ General Reserve: Ex-country travel/STTs where schedules are not pre-determined, the Budget are provisioned under the General Reserve of MoF. The budget is being technically transferred to the respective agencies based on approval of the Government. However, the respective agencies carry out internal review of their overall budget and manage internally as far as possible through re-appropriation.
- iii. **RGoB support to cost-sharing:** The MoF also considers support in the form of cost sharing, where miscellaneous/airfare expenses are not covered by the Host Country (TICA, JICA, KOICA etc). For this purpose, the MoF assesses the overall cost benefits of availing such trainings by the individuals with minimal financial implication to RGoB.

Way forward:

- 1. **Ex-country Travel:** In order to optimize the use of the Current Budget, from FY 2020-21, budgetary bodies are provided current budget in the form of Block Grants. If there is a need for Ex-country travels prior approval of the Cabinet should be sought and expenses should be met from the approved Current Grant of the respective budgetary bodies.
- 2. **Short Term Training:** For all formal trainings supported through donor funding, the budget is provisioned under respective agencies as per the project agreement to be implemented as per HRD master plan of the respective agency. Other than project specific STTs, the planned HRD budget is kept with RCSC.

3.4.3 Similar trainings availed more than once by the same officials

Regarding the findings of the RAA on the cases of officials who have undergone same/similar trainings, workshops, meetings and seminars between 2014-2019, the MoF has 24 cases. Following furnished were the reasons for such incidents:

- Most of the ex-country travels were mandatory and the budgets were included in their annual work plan.
- For mandatory trainings/workshops/meetings/seminars most of the time, the travel had to be executed by the same person for better coordination/recognition/acceptance by other member countries.
- The impact or the contribution in the discussion was more if someone was senior and experienced than the new member.
- The future continuity of project/funding/support/membership was/were dependent on the capability of the participating member and his/her legacy.
- The duration of the support of the project/duration of the tenure of country's representation at different positions both regional and national level were determined by the impact one made for which the capable officials were deputed for such programs.
- Most invitations were specific to certain position level and for particular divisions/departments associated with their mandate for which other nominations would have led to the cancellation of the participation or there was a risk of totally lifting the project.



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Annexure-1(L)

ROYAL GOVERNMENT OF BHUTAN, MINISTRY OF HEALTH THIMPHU: BHUTAN - 11001



MoH/ HRD-7/2020/ 617

July 28, 2020

Auditor General Royal Audit Authority Thimphu

Dasho,

This is with reference to letter no. PAA/PSAD/EX-CT/2020/1186 dated 17th June 2019 regarding the Draft Performance Audit Report on ex- country travels (Short-Term Training).

In this regard, the Ministry of Health would like to submit the following two issues for kind consideration:

- Frequency of Travel in financial year 2018 to 2019 wherein it was reflected Tashi Penjor, Chief
 Planning Officer had travelled 8 times. In this regard, the official concerned has informed HRD
 that the delegation did not attend the seminer which was beyond control. Copy of email from
 Tashi Penjor attached for kind reference.
- STT availed without Government Clearance wherein it was reflected Chimi Dem, Program Officer and Laidgen Dzed, Sr. Dietician, DoPH availed training on Health Project Intervention and Evaluation in Thailand withoput Government Clearance. In this connection, the Ministry had obtained Government Clearance from MFA vide letter No.MFA/MD/UNICEF-83/20719 dated 5th December 2018. Copy attached for kind reference.

Thanking you,

(Tenzil Chophel)

Director, DoS

Copy to:

1. Hon'ble Secretary, MoH for kind information.

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Royal Government of Bhutan Ministry of Education Directorate of Services Human Resource Division



Annexure-1(M)

MoE/DoS/HRD/PAR/2020/ 334

31st July 2020

Dy. Auditor General Royal Audit Authority Thimphu

Subject: Responses to Performance Audit Report AIN 16772

Dear Sir,

The Ministry of Education is pleased to submit the responses to the Performance Audit findings as given in the Annexure. The Ministry during its 294th HRC Meeting held on 28th July 2020 noted and reviewed the findings.

The Ministry would like to request the RAA to consider dropping the observations for MoE from the list as per the justifications provided in the Annexure.

Thanking you for the continued support.

Yours sincerely,

(Kinley Gyeltshen)

DIECTOR

Copy:

1. Hon'ble Secretary, MoE for kind information.

2. Heads of Departments (DYS, DAHE, DSE), MoE for kind information.

3. Chief Accounts Officer, FD, DoS, MoE for kind necessary action.

4. Office copy.

Annexure: Response to Performance Audit Findings for Ministry of Education

3.2.1 No proper plan in place for STTs

The RCSC explained during the exit meeting held on 15th July 2020 that the Competency based Framework (CBF) for all the positions are not required. CBF will be developed for positions that have a critical mass. However, the Ministry will develop an annual training plan in critical areas hereafter to develop necessary/required competence and skills implemented accordingly as and when the funding is secured.

3.2.2 Training need analysis and resource mapping not conducted

Ad hoc or unplanned trainings are undertaken by the officials or staff as and when offers re received, particularly from the Government of India under ITEC, etc. However, the HRC of the Agency reviews and approves it based on the relevance, usefulness and if it does not entail any additional financial implication to the RGoB. Resource mapping is not required for such trainings. With regard to the STTs that will entail resources, annual training plan in the critical areas will be developed along with the resource mapping for judicious utilization as explained in 3.2.1.

3.2.3 Impact Assessment on STTs not conducted

Certificate is not available or provided for all the STTs. Training reports and plans are required to monitor the utilization of knowledge, skills, exposure and experiences gained. The Ministry will ensure to strengthen the monitoring and evaluation system for STTs to assess the value addition for STTs undertaken.

3.3.1 Trainings being proposed by individual officials/Division/Department

Usually, trainings undertaken through the projects or donor funded programmes are approved through the Annual Work Plan and it is being assessed adequately by the concerned donor/development partner prior to approving it. However, with regard to the selection of the institutes, the Ministry can streamline and ensure that it is a recognized one in the particular country hereafter.

3.3.2 STT invitations received by individual officials

For ah hoc trainings, such as offers received through ITEC programme, these are more or less personalized training programmes and it is sent to the individuals after upon approval by the organizer. However, offers received for meeting/workshops/conferences etc are discussed in the HRC to ensure that the relevant and suitable nominations are done. The Ministry also decided in one of the HRC Meetings held in 2019 and issued a memo conveying that all training offers must be routed through the respective Heads of Departments and submitted to the HRC through the HRD for deliberation and decision. Where it is absolutely necessary for the focal person to attend the training, the HRC makes an exception.

3.3.3 Inadequate policy intervention for selection of training institutes and courses

The Ministry will institute a mechanism whereby trainings supported through the donor/development partner are conducted in the recognized institutes hereafter to add more value to the training. It may be



noted that the trainings undertaken under the ITEC and other programmes would be similar in nature; however, these programmes do not have any financial implication to the RGoB and moreover it is conducted in the recognized institutions determined by the respective Government. For the training programmes supported through the RGoB or development partners, the Ministry will ensure that there is value addition and cost-benefit analysis carried out.

3.4.1 STTs availed not related to job responsibilities

The Ministry of Education ensures that the relevancy of the training is properly assessed prior to approving it for the concerned official(s). In a rare case, nomination of not directly relevant person may happen when the Ministers provide direct nomination to accompany them.

3.4.3 Similar trainings availed more than once by the same officials

The Ministry would like to inform that where there are instances of similar STTs being undertaken by the same official(s), the approval has been accorded by the Ministry considering that his/her participation is necessary as a focal point for the particular programme/project. The Ministry also ensures that the RCSC's approval is sought when the training gap is not fulfilled by the incumbent civil servant and if his/her is necessary. However, as pointed out in the report, the Ministry will strategize to ensure there is a proper succession planning in place and minimize the same official being sent frequently for the same/similar STTs hereafter.

3.4.4 Ex-post facto sanctions by HRC

The Ministry of Education ensures that all STT proposals are deliberated during the HRC Meeting and necessary approvals are accorded. However, it happens that a few STT offers are received when the HRC meeting is just over and the next meeting is scheduled two weeks later. The Ministry reviews the importance and urgency of the programmes and a note sheet is run justifying and seeking approval by the HRD for the urgent ones while the less important ones are being parked till the next HRC meeting. The HRD ensures that it is being formalized during the next HRC Meeting, which should not be considered an ex-post facto approval.

3.5.1 Lack of prudence in selection of travel route

The Ministry would like to inform that the most economical travel route is being followed as pointed out in the Performance Audit Report. The Ministry will continue to do so hereafter. However, it may happen when the last minute approvals for the participation of the Minister or Secretary level take place due to several procedures, literally leaving no time to explore economical travel routes. Yet, the Ministry will explore possibilities of minimizing expensive travel routes.

3.5.2 Trainings available in-country were implemented outside the country

The Ministry would like to submit that this would happen when the civil servants receive training offers under the ITEC or other programmes that do not have any financial implications to the RGoB as explained earlier. On the other hand, it will depend on the agreement drawn between the development partner and the agency wherein the institution is being already decided for the particular training



programme. For rest of the STTs, the Ministry will take necessary steps to undertake within the country in the reputed institutes.

3.5.4 Ex-country (STTs) travel frequencies of civil servants

The Ministry of Education would like to submit that the ex-country travels undertaken have been netakn due to the nature and requirement (being a focal point) as explained earlier. However, the Ministry will ensure that the frequency of travel by one or two persons is minimized so that there is succession planning as well as office work is not adversely affected in their absence.

3.6.2 No clear protocol for institutional and monitoring visits

The Ministry would like to submit that while there is no standard guideline for monitoring visits per se, but the Ministry assesses the needs and importance for the monitoring visits prior to undertaking it by the officials. The proposals are submitted to the HRC underlining the rationale, objectives, issues, schedule of visits along with the details of counterparts and expenditure details. The Ministry HRC also assesses the source of funding, its implications including the travel route and team composition, and places of visit if it can be made en-route to other destinations to save costs. On their return, a report is submitted to the HRD or the Head of the Department reports to the HRC on the actions taken on the spot as well as experiences and lessons learnt for better coordination and support, improved performance of the students, and efficient service delivery.

3.7.1 Absence of effective procedure to review and allocate budget for mandatory travels

The Ministry will ensure that mandatory travels are incorporated in the annual STT plan. However, while the budget is proposed as required, there is budget cut during the budget discussion and the approved budget does not meet the required expenditure. This often results in seeking supplementary budget. Nevertheless, the Ministry will work out a strategy to minimize supplementary budget incorporations. Supplementary budget incorporation will have to be continued when the Minister undertakes excountry travel as approved by the Hon'ble Prime Minister, The Speaker and the Cabinet.

3.7.5 Rush of expenditure towards financial-year closing

The HRD, Ministry of Education will consolidate the STTs of various Departments to be funded under various sources of funding to ensure timely implementation. This will avoid last minute implementation as well as rush of expenditure.

3.8.3 Non-submission of clearances for STTs

The Performance Audit Team has pointed out three cases of non submission of clearances for STT (Audit and Security Clearances) from MoE. The Ministry would like to submit that the during the HR Audit carried out by the RCSC in August 2019 for two years (FY 2017-2018 and 2018-2019), the HR Audit team did not find any issue with the documents maintained by the Ministry for STTs. The Ministry would like to request the RAA to drop this accordingly.







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