

Bhutan Trust Fund for Environmental Conservation
Implementation Completion Report

Section I: Project Information

Project Title:	Strengthening Environmental Auditing towards Protection & Conservation of Environment
Grant Number:	MBYR16
Grantee:	Royal Audit Authority
Project period:	1 July 2017 to 30 June 2019

Section II: Project Accomplishment

Project Goal: To strengthen the RAA's role in environment protection and conservation through excellence in environmental auditing techniques and scientific analysis		
Output	Achievement against the outputs <i>(Explain and indicate the tangible results against each output)</i>	Achievement of outcomes <i>(Explain how the collective achievements of output/s have contributed to the accomplishment of the outcome/s)</i>
Project Outcome: Strengthened institutional capacity and system in the field of environmental auditing		
Output 1 Professional competency established and strengthened in the field of environmental auditing.	<ul style="list-style-type: none"> ✓ Two auditors completed Masters in Natural Resource Management from Asian Institute of Technology in December 2018 ✓ Auditors were awarded fellowship by the institute for their excellent conduct and performance during the fourth semester. Thereby, the institute had waived off tuition fee in respect of the two auditors. 	With two additional expertise in the field of environmental auditing and the updated new Environmental Auditing Guidelines, the system and professional competency of the RAA has been strengthened. Currently, RAA is in a comfortable position to undertake environmental audit. Once the audits are conducted it will contribute towards the environment protection and conservation.
Output 2: RAA's Institutional linkages with NEC and other environment protection agencies established.	<ul style="list-style-type: none"> ✓ Agencies responsible for conservation of environment attended the workshop (12 different agencies representing CSO, private sector and government organizations); four officials from NEC; and four officials including Head from Environment Audit Section, Thematic Audit Division (TAD); and two auditors from Performance Audit Division (PSAD) attended the workshop. ✓ Minutes and proceedings of the workshop documented ✓ 7 officials including Head from Environment Audit Section, Thematic Audit Division (TAD) and 3 officials from Performance and System Audit Division (PSAD) attended the meeting along with two officials from National Environment 	



	Commission (NEC). The outcome of the meeting was finalization of Performance Audit topic till 2020. The document is accessible at http://www.bhutanaudit.gov.bt/audit-cnt/raa-files/publications/PA Strategic Plan 2015-2020.pdf	
Output 3: Organizational System Development enhanced in Environmental Auditing	<ul style="list-style-type: none"> ✓ Review team comprising of two officials who underwent Masters programme and official from the Performance & System Audit Division and Thematic Audit Division was formed ✓ Two series of workshop was conducted for the review of the Environmental Audit Guidelines ✓ The finalized guidelines was printed (100 copies) and distributed to the Divisions and Regional Offices 	

Section III: Project Beneficiaries

List of beneficiaries as indicated in the project document	Explain how the project has benefitted
RAA	Institutional capacity and system in Environmental Auditing has been strengthened. The RAA will be able to provide recommendations & prescriptions to strengthen environment conservation and improve the environmental state and governance of our nation.
Auditee Agencies	Audit reports are reported to the Parliament and His Majesty The King amongst other stakeholders. This clearly accentuates the importance and impact of environment audits. Therefore, the audit recommendations will contribute towards the improvement of environmental governance and conservation, thereby benefiting the whole of Bhutan.
Citizens of Bhutan	
Parliament	

Section IV: Sustainability

<p><i>Explain how the sustainability of the project has been ensured</i></p> <p>The two officials with Masters Qualification in Natural Resource Management are/will be used for imparting training to rest of the auditor. They have revised the Environmental Audit Guidelines which will be used by the new auditors. The RAA will conduct environmental audit with their expertise. Currently, the RAA has Environment Audit Section which is manned by one Auditor with relevant qualification. With two additional new expertise, the section will be expanded to a Division. In this way the sustainability of the project is ensured.</p>

Section V: Major factors affecting the project implementation

Factors	Description
Deviation from proposed plan (Activity/budget)	Specify the deviation and its causes and how it has affected project implementation

Delay in fund approval and disbursement process from BTFEC	No deviation since the funds were disbursed as per the work plan
Delay in fund release from DPA	No deviation
Change in policy if any	No deviation
Any other	

Section VI: Fund Utilization Status

Total approved budget	Total budget disbursed from BTFEC	Total budget utilized	Total budget balance
6,924,000.00	6,424,000.00	6,140,190.89	783,809.11

Section VII: Recommendation to BTFEC

No recommendation

Submitted by:

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b) Date: 24/05/2019

c) Signature: 