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



AIN: 16985

**FINANCIAL AUDIT REPORT
OF THE
WORLD BANK FUNDED – PROJECT ‘BHUTAN REDD+ READNESS’**

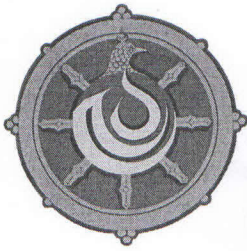
**IMPLEMENTED BY:
WATERSHED MANAGEMENT DIVISION,
DEPARTMENT OF FOREST & PARK SERVICES,
MINISTRY OF AGRICULTURE & FOREST, THIMPHU**

PERIOD: 01/07/2019 TO 30/06/2020

NOVEMBER 2020

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9/11/2020

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



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ROYAL AUDIT AUTHORITY

Bhutan Integrity House

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



RAA/RTICD/MoAF(WB-WMD)/05/2020-21/ 0176

Dated: 3/11/2020

The Director General
Department of Macroeconomic Affairs
Ministry of Finance
Thimphu.

Subject: Financial Audit Report of World Bank funded Project, 'Bhutan REDD+ Readiness' implemented by Watershed Management Division, Department of Forest and Park Services, MoAF, Thimphu for the period 01/07/2019 to 30/6/2020

Sir,

Enclosed herewith, please find three sets of the audited financial statements and auditors' report thereon in respect of the *World Bank funded Project, 'Bhutan REDD+ Readiness'* implemented by Watershed Management Division, Department of Forest and Park Services, Ministry of Agriculture and Forests for the financial year ended 30 June 2020. The audit was conducted as required under the Audit Act of Bhutan 2018, and in accordance with International Standards of Supreme Audit Institutions (ISSAIs).

Two sets of the audited Financial Statements and Auditors' Report may please be forwarded to the World Bank, Country Office, Thimphu.

Auditor's Report on the Financial Statement

As may be noted from the auditors' report, the financial statements are prepared by the project, in all material respects, in accordance with Financial Rules and Regulation 2016 and the Project Agreement. Accordingly, the RAA has expressed unmodified (unqualified) opinion on the financial statements.

The Royal Audit Authority acknowledges the kind co-operation and assistance extended to the audit team by the officials of the project management, which facilitated the completion of the audit.

Yours sincerely,

(Rinzin Lhamo)

Asstt. Auditor General
Resource, Trade, Industry & Commerce Division

"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

opy to:

1. The Project Director, Bhutan REDD+, WMD, DoFPS, MoAF, Thimphu
2. The Director, Directorate Services, MoAF, Thimphu
3. The AAG, PPAARD, Royal Audit Authority, Thimphu
4. The AAG, Follow-Up & Clearance Division, Royal Audit Authority, Thimphu
5. Office copy

*"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*

TITLE SHEET

1.	Title	: Financial Audit Report of the World Bank funded Project "Bhutan REDD+Readiness implemented by Watershed Management Division, DoFPS
2.	AIN	: 16985
3.	Head of the Agency	: Jigme Tenzin, Dy. Chief Forestry Officer EID No.: 200901193
4.	Drawing and Disbursing Officer	: Rabgyel Tobden , Director, Directorate Services EID No.: 9208098 Pema Wangda, Dy. Chief Accounts Officer EID No: 200401103
5.	Finance Personnel	: Sabetra Dahal, Accounts Assistance III EID No.: 200507251
6.	Period Audited	: 01/07/2019 to 30/06/2020
7.	Schedule of Audit	: Start Date : 07/09/2020 End Date : 25/09/2020
		Team Leader: 1. Pema Tshering, Sr. Auditor EID No.:9410040
8.	Composition of Teams	: Team Members: 1. Tashi Dema, Audit Officer EID No.: 20150104966 2. Passang Tenpa Tamang, Asstt. Audit Officer EID: 20200116978
9.	Supervising Officer	: Rinzin Lhamo, AAG EID No. 2001001
10.	Overall Supervising Officer	: Tashi Tobgay, DAG EID No.9811012
11.	Engagement Letter No	: RAA/RTICD/WMD/MoAF/2020-2021/1487 dated 13/08/2020
12.	Focal Person	: Pema Tshering
13.	Date of Exit Meeting	: Not Conducted.

Glossary of Abbreviations & Acronyms

AFD	: Administration & Finance Division
DoFPS	: Department of Forest & Park Services
DPA	: Department of Public Account
DSA	: Department of Sectoral Audit
FRR	: Financial Rules & Regulations
FU&CD	: Follow-up & Clearance Division
GNHC	: Gross National Happiness Commission
ISSAI	: International Standards of Supreme Audit Institutions
MoAE	: Ministry of Agriculture & Forests
Nu.	: Ngultrum (Bhutanese Currency) PA
PP&AARD	: Policy, Planning & Annual Audit Report Division
PPD	: Policy & Planning Division
RAA	: Royal Audit Authority
RMA	: Royal Monetary Authority
RGoB	: Royal Government of Bhutan
RTICD	: Resources, Trade, Industry & Commerce Division
WMD	: Watershed Management Division
FRMD	: Forest Resource Management Division
WB	: World Bank

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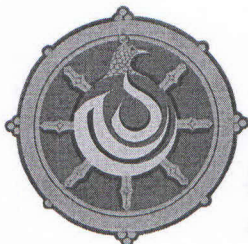
EXHIBIT:

- 1. Summary of Sources and Application of funds*
- 2. Statement of Annual expenditures by project component wise*
- 3. Fund Reconciliation Statement*
- 4. Reconciliation of Claims & Application of Funds*
- 5. Detail of release from DPA to PMU*
- 6. Details of fund lapsed by PMU*

ANNEXURES:

- ANNEXURE - A: PROFILE.....**
- ANNEXURE - B: ACHIEVEMENTS.....**

**AUDITORS' REPORT ON THE FINANCIAL
STATEMENTS**



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ROYAL AUDIT AUTHORITY

Bhutan Integrity House

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



AUDITORS' REPORT ON FINANCIAL STATEMENTS OF THE WORLD BANK FUNDED BHUTAN REDD+ READINESS FOR THE FINANCIAL YEAR ENDED 30 JUNE 2020

Opinion

We have audited the accompanying financial statements of World Bank funded BHUTAN REDD+ READINESS (TF Credit No. 19030 & A6108/-BT/PLC No. 204.01/2042)) which comprise the Summary of Sources & Application of Fund, Statement of Annual expenditure, Reconciliation of Claims & Applications of Funds, including summary of significant accounting policies for the financial year ended 30 June 2020.

In our opinion, the financial statements are prepared, in all material respects, in accordance with Standard Conditions of the Grant Agreement.

Basis for Opinion

We conducted our audit in accordance with International Standards of Supreme Audit Institutions (ISSAIs). Our responsibilities under those standards are further described in the *Auditor's Responsibilities for the Audit of Financial Statement* section of our report. We are independent of BHUTAN REDD+ READINESS, in accordance with RAA's Oath of Good Conduct, Ethics and Secrecy of Auditors, and we have fulfilled our responsibilities in accordance with the requirements outlined in this Code. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Emphasis of Matter – Basis of Accounting

We draw attention to Note 1 to the special purpose project financial statement, which describes the basis of accounting. The special purpose project financial statements are prepared to assist the project's management to comply with the financial reporting provisions of the Project Agreement, which requires the special purpose project financial statements to comply with the Standard Conditions of the Grant Agreement. As a result, the special purpose project financial statements may not be suitable for another purpose. Our opinion is not modified in respect of this matter.

Responsibilities of Management and Those Charged with Governance for the Financial Statements

Management is responsible for preparation of the financial statements in accordance with the in accordance with Standard Conditions of the Grant Agreement and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error. Those charged with governance are responsible for overseeing the project's financial reporting process.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISSAIs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

As part of audit in accordance with ISSAIs, we exercise professional judgement and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omission, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the BHUTAN REDD+ READINESS's internal control.

We communicate with the management, among others, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during the audit.

Other Requirements

We report that:

- The flow of funds from the Designated Account and balance thereon could be fairly relied upon. The control mechanism put in place for the operation of the account could also be fairly relied upon;
- The funds provided under Grant No. TF Credit No. 19030 BT and A6108 BT have been utilized for the purpose for which they were provided;
- All expenditures incurred and reported are eligible for financing under the Grant Agreements;
- With respect to Statement of Expenditures (SoEs), adequate supporting documents has been maintained to support claims to the World Bank for reimbursements of expenditures incurred; and

- The overall reconciled fund balance of the Project as at 30 June 2020 stand at Nu. **68,340,037.28** (TF Credit No.19030 Nu. 2,340,330.72) and (TF Credit No. A6108 Nu. 65,999,706.53) (*Refer Exhibit – III Fund Reconciliation Statement*)



(Pema Tshering)
Sr. Auditor

Date: 3.11.2020

ENCLOSURES

REDD+ Readiness Preparation Proposal
World Bank TF Credit No. 19030 - BT(FIC # 4069)
Ministry of Agriculture and Forests
Statement of Source and Application of Fund
01/07/2019 to 30/06/2020

S/n	Particulars	Amount (Nu.)
A	Source of Fund	
1	Fund Released to MoAF Agency by DPA	11,369,167.00
2	Non Revenue/Refundable/Other Receipts & Payments (Net)	
3	Other Recoveries	
4	Revenue Receipts/Remittances	
5	Retroactive Receipts	
ΣA	Total Source of Fund	11,369,167.00
B	Application of Fund by Category	
1	Expenditure Incurred for the Project	9,624,061.35
ΣB	Total Application of Fund	9,624,061.35
C	Net Change (ΣA - ΣB)	1,745,105.65
D	Opening Balance	
1	PLC (PMU - PPD) - Cash	
2	PLC (PMU - PPD) - Bank	
3	Net Change (C)	1,745,105.65
4	PWA Advances b/f	200,000.00
ΣD	Total Opening Balance	1,945,105.65
E	Closing Balance	
1	PWA Advances c/f -	1,941,141.65
2	Non-Revenue Release	
3	Lapsed Cash Balance - (PMU - PPD)	
4	Lapsed Bank Balance - (PMU - PPD)	752.00
5	Payment to DPA (Cash Surrender)	3,212.00
ΣE	Total Closing Balance	1,945,105.65

Prepared by: **Sabetra Dahal**
Project Accountant
Directorate Services, MoAF

Verified by: **Pema Wangda**
Dy. Chief Finance Officer
Directorate Services, MoAF

Approved by: **Dr. Jigme Tenzin**
Project Director
REDD+, WMD, MoAF



REDD+ Readiness Preparation Proposal
 World Bank TF Credit # 19030 - BT
 Ministry of Agriculture and Forests
 Statement of Annual Expenditure
 01/07/2019 to 30/06/2020

S/n	Particulars	Amount (Nu.)	
		Budget	Expenditure
Component 1 : REDD+ Leadership Development			
1.1	REDD+ SCHEME PILOTTED & NATIONAL REDD+STRATEGY DEVELOPED (LEADERSHIP DEVELOPMENT)][CAP]		4,425,646.35
1.2	REDD+ Strategy Preparation		4,340,000.00
1.3	Piloting of a REDD+ PES Scheme		
ΣA	Subtotal		8,765,646.35
Component 2: REDD+ Information Infrastructure Development			
2.1	Development of Forest BaselineData, Operational Forest Monitoring & GNH Accounting		
2.2	Satelite Land Monitoring System		
2.3	Multipurpose NFI & Forest Data Management		858,415.00
ΣB	Subtotal	0.00	858,415.00
Component 3:REDD+ Management			
3.1	REDD+ Project Management		
ΣC	Subtotal	0.00	0.00
Grand Total (ΣA+ΣB+ΣC)		0.00	9,624,061.35

Prepared by : Sabetra Dahal
 Project Accountant
 Directorate Services, MoAF

Verified by: Pema Wangda
 Dy. Chief Finance officer
 Directorate Services, MoAF

Approved by: Dr. Jigme Tenzin
 Project Director
 REDD+, WMD, MoAF



Exhibit - III

REDD+ Readiness Preparation Proposal
World Bank TF Credit # 19030 - BT (FIC - 4069)
Ministry of Agriculture and Forests

Fund Reconciliation Statement
01/07/2019 to 30/06/2020

S/n	Particulars	Amount (Nu.)	Remarks
A	Grant Received from Donor	4,064,919.66	234,288,526.76
Less:-			
1	Expenditure Incurred	9,624,061.35	230,007,054.39 Exhibit - II
Fund Balance to be Available		4,281,472.37	
B	Fund Balance with Designated Accounts	1,000.00	As per Bank Statement
Add:-			
1	Fund Lapsed at Bank		
2	Cash Surrendered to DPA		
3	Closing Advance	1,941,141.65	
4	Fund Lying with Government Budget Account	2,340,330.72	
5	Annual Maintenance charges deducted by Bank for Designated Account		
Fund Balance Actually Available		4,281,472.37	

Prepared by: *Sabitra Dahal*
Project Accountant
Directorate Services, MoAF

Verified by: *Pema Wangda*
Dy. Chief Finance Officer
Directorate Services, MoAF

Approved by: *Dr. Jigme Tenzin*
Project Director
REDD+ WMD, MoAF



REDD+ Readiness Preparation Proposal
World Bank TF Credit # 19030 - BT (FIC - 4069)
Ministry of Agriculture and Forests
Reconciliation of Claims & Applications of Funds
01/07/2019 to 30/06/2020

Overall Reconciliation		Exhibit	Amount (Nu.)
PART I			
(A)	Expenditure as per PEMS - as per World Bank FIC	I	9,624,061.35
(B)	Expenditure Reported in Project Interim Financial Report	II	9,624,061.35
(C)	Expenditure Claimed from World Bank during the Year	III	11,369,167.00
PART II			
Explain the difference between (A) and (B) if any:			
Expenditure incurred but not claimed			
Advances wrongly reported as expenditures			
Expenditure not considered eligible by the World Bank			
Previous year advance outstanding			
Cash Balance Surrendered in 2018-2019			
PART III			
Explain the difference between (B) and (C), if any:			
1,945,105.65			
Fund Balance with Designated Account			
Fund Lapsed at Bank			
Cash Balance Surrendered			
PWA Advances (Closing Balance)			
Amount surrendered to DPA during the year			
Bank charges for Designated Account deducted by Bank			
Total (Nu.)			1,945,105.65



[Signature]

Approved by: **Dr. Jigme Tenzin**
 Project Director
 REDD+, WMD, MoAF

[Signature]

Verified by: **Pema Wangda**
 Dy. Chief Finance Officer
 Directorate Services, MoAF

[Signature]

Prepared by: **Sabetra Dahal**
 Project Accountant
 Directorate Services, MoAF

REDD+ Readiness Preparatory Proposal
 World Bank TF Credit # 19030 - BT (FIC - 4069)
 Ministry of Agriculture and Forests

Details of Release from DPA to PMU
 01/07/2019 to 30/06/2020

BudgetLine	Release Amount
204.01/04/01/046/001/203/02/4069 [RENTAL CHARGE FOR INTERNET LEASE LINE FOR NFMS][CURR]	859,167.00
204.01/04/34/046/028/003/09/4069 [REDD PLUS LEADERSHIP DEVELOPMENT][CAP]	6,170,000.00
204.01/04/34/046/028/003/10/4069 [PROCUREMENT OF WATERSHED EQUIPMENTS][CAP]	4,340,000.00
Grand Total	11,369,167.00

Sabetra Dahal
 Prepared by: Sabetra Dahal
 Project Accountant
 Directorate Services, MoAF

Rema Wangda
 Verified by: Rema Wangda
 Dy. Chief Finance Officer
 Directorate services, MOAF

Jigme Tenzin
 Approved by: Dr. Jigme Tenzin
 Project Director
 REDD+, WMD, MOAF



REDD+ Readiness Preparatory Proposal
 World Bank TF Credit # 19030 - BT (FIC - 4069)
 Ministry of Agriculture and Forests

Details of Fund Lapsed by PMU
 01/07/2019 to 30/06/2020

S/n	Particulars	Opening Balance	Total Release	Previous Year Advance	Total Expenditure	PWA Advance (Closing)	Lapsed Fund
1	Project Management Unit (PMU)	-	11,369,167.00	200,000.00	9,624,061.35	1,941,141.65	3,964.00
Total (Nu.)							
2	Lapsed Fund Represented By:						
a	Lapsed Bank Balance						752.00
b	Cash Surrender to DPA						
c	Cash surrender during the 2019-2020						3,212.00
Total (Nu.)							
3,964.00							

Sabetra Dahal

Prepared by: Sabetra Dahal
 Project Accountant
 Directorate Services, MoAF

Pema Wangda

Verified by: Pema Wangda
 Dy. Chief Finance Officer
 Directorate Services, MoAF

Dr. Jigme Tenzin

Approved by: Dr. Jigme Tenzin
 Project Director
 REDD+, WMD, MoAF



REDD+ Readiness Additional Financing
World Bank TF Credit No. A6108 - BT(FIC # 4633)
Ministry of Agriculture and Forests
Statement of Source and Application of Fund
01/07/2019 to 30/06/2020

S/n	Particulars	Amount (Nu.)
A Source of Fund		
1	Fund Released to MoAF Agency by DPA	107,874,213.14
2	Non Revenue/Refundable/Other Receipts & Payments (Net)	
3	Other Recoveries	
4	Revenue Receipts/Remittances	
ΣA	Total Source of Fund	107,874,213.14
B Application of Fund by Category		
1	Expenditure Incurred for the Project	103,849,293.47
ΣB	Total Application of Fund	103,849,293.47
C	Net Change (ΣA - ΣB)	4,024,919.67
D Opening Balance		
1	PLC (PMU - PPD) - Cash	1,093,733.00
2	PLC (PMU - PPD) - Bank	
3	Net Change (C)	4,024,919.67
4	PWA Advances b/f	51,829,247.58
ΣD	Total Opening Balance	56,947,900.25
E Closing Balance		
1	PWA Advances c/f	46,206,060.57
2	Non-Revenue Release	
3	Lapsed Cash Balance - (PMU - PPD)	1291613.11
4	Lapsed Bank Balance - (PMU - PPD)	5,759,016.62
5	Payment to DPA (Cash Surrender)	3,691,209.95
ΣE	Total Closing Balance	56,947,900.25



Prepared by: **Sabetra Dahal**
Project Accountant
Directorate Services, MoAF

Verified by: **Peppa Wangda**
Dy. Chief Finance Officer
Directorate Services, MoAF

Approved by: **Dr. Jigme Tenzin**
Project Director
REDD+, WMD, MoAF

REDD+ Readiness Additional Financing
World Bank TF Credit # A6108 - BT (FIC # 4633)
Ministry of Agriculture and Forests

Statement of Annual Expenditure
01/07/2019 to 30/06/2020

S/n	Particulars	Amount (Nu.)	
		Budget	Expenditure
Component 1 : READINESS ORGANIZATION AND CONSULTATION			
1.1	Sub-component 1a: National REDD+ readiness coordination and mechanism		7,241,202.37
1.2	Sub-component 1b: Stakeholder engagement and communication and dissemination		1,457,214.00
1.3	Sub-component 1c: Capacity building and training for REDD+ implementation		8,698,416.37
ΣA	Subtotal		
COMPONENT 2: REDD+ STRATEGY PREPARATION			
2.1	Sub-component 2a: Assessment of Land Use, Land Use Change Drivers, Forest Law, Policy and Governance		19,553,630.41
2.2	Sub-component 2b: REDD+ Strategy Options		9,195,582.06
2.3	Sub-component 2c: REDD-Plus Implementation Framework		44,278,353.41
2.4	Sub-component 2d: Social and Environmental Impacts during Readiness Preparation and REDD-plus Implementation		4,677,985.65
ΣB	Subtotal	0.00	77,705,551.53
COMPONENT 3: NATIONAL FOREST REFERENCE EMISSION LEVEL AND/OR A FOREST REFERENCE LEVEL			
3.1	Sub-component 3a: Develop a national forest Reference Emission Level and/or a Forest Reference Level		2,338,903.61
ΣC	Subtotal		2,338,903.61
COMPONENT 4: DESIGN SYSTEMS FOR NATIONAL FOREST MONITORING AND INFORMATION SYSTEMS			

n1 sub
Date: _____

4.1	Sub-component 4a: National Forest Monitoring System			
4.2	Sub-component 4b: Designing an information system for multiple benefits, other impacts, governance and safeguards			13,513,417.96
ΣD				1,593,004.00
	Subtotal		0.00	15,106,421.96
	Grand Total ($\Sigma A + \Sigma B + \Sigma C$)		0.00	103,849,293.47

Prepared by: *Sabetra Dahal*
Sabetra Dahal
 Project Accountant
 Directorate Services, MoAF

Verified by: *Purna Wangda*
Purna Wangda
 Dy. Chief Finance Officer
 Directorate Services, MoAF

Jigme Tenzin
 Approved by: **Dr. Jigme Tenzin**
 Project Director
 REDD+, WMD, MoAF



Exhibit - III

REDD+ Readiness Additional Financing
World Bank TF Credit # A6108- BT (FIC - 4633)
Ministry of Agriculture and Forests

Fund Reconciliation Statement
01/07/2019 to 30/06/2020

S/n	Particulars	Amount (Nu.)	Remarks
A	Grant Received from Donor	247,263,316.28	247,263,316.28
Less:-			
1	Expenditure Incurred	103,849,293.47	181,263,609.75 Exhibit - II
Fund Balance to be Available		65,999,706.53	
B	Fund Balance with Designated Accounts	1,000.00	As per Bank Statement
Add:-			
1	Fund Lapsed at Bank		
2	Cash Balance	1,291,613.11	
3	Closing Advance	46,206,060.57	
4	Fund Lying with Government Budget Account	18,502,032.85	
5	Annual Maintenance charges deducted by Bank for Designated Account		
Fund Balance Actually Available		65,999,706.53	



[Signature]
Approved by : Dr. Jigme Tenzin
Project Director

[Signature]
Verified by : Pema Wangda
Chief Finance Officer

[Signature]
Prepared by : Sabetra Dahal
Project Accountant

REDD+ Readiness Additional Financing
World Bank TF Credit # A6108 - BT (FIC - 4633)
Ministry of Agriculture and Forests
Reconciliation of Claims & Applications of Funds
01/07/2019 to 30/06/2020

Overall Reconciliation		Exhibit	Amount (Nu.)
PART I			
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(B)	Expenditure Reported in Project Interim Financial Report	II	103,849,293.47
(C)	Expenditure Claimed from World Bank during the Year	III	107,874,213.14
PART II			
Explain the difference between (A) and (B) if any:			
Expenditure incurred but not claimed			
Advances wrongly reported as expenditures			
Expenditure not considered eligible by the World Bank			
Previous year advance outstanding			
Cash Balance Surrendered in 2019-2020			
PART III			
Explain the difference between (B) and (C), if any:			
Fund Balance with Designated Account			
Fund Lapsed at Bank			
Cash Balance			
PWA Advances (Closing Balance)			
Amount surrendered to DPA during the year			
Bank charges for Designated Account deducted by Bank			
Total (Nu.)			53,256,690.30

Prepared by: **Sabetra Dahal**
 Project Accountant
 Directorate Services, MoAF

Verified by: **Jyoti Wangda**
 Dy. Chief Finance Officer
 Directorate Services, MoAF

Approved by: **Dr. Jigme Tenzin**
 Project Director
 REDD+, WMD, MoAF



REDD+ Readiness Additional Financing
 World Bank TF Credit # A6108 - BT (FIC - 4633)
 Ministry of Agriculture and Forests

Details of Release from DPA to PMU
 01/07/2019 to 30/06/2020

BudgetLine	Release Amount
204.01/04/01/046/001/001/08/4633 [TRAINING OF FORESTRY OFFICIALS OF 12 DIVISIONS AND PARKS IN BASIC PETITION DRAFTING][CAP]	800,000.00
204.01/04/01/046/001/101/02/4633 [IMPLEMENTATION OF SOP FOR FOREST FIRE MANAGEMENT][CAP]	500,000.00
204.01/04/01/046/001/105/01/4633 [REDUCTION OF POACHING & ILLEGAL TRADE ON FOREST & WILDLIFE PRODUCTS][CAP]	1,000,000.00
204.01/04/01/046/001/201/02/4633 [TECHNICAL BACKSTOPPING ON FMU INVENTORY & CONDUCT FMU INVENTORY][CURR]	401,000.00
204.01/04/01/046/001/201/08/4633 [SUPPORT TO WOOD-BASED INDUSTRIES AND FRMD][CAP]	250,000.00
204.01/04/01/046/001/203/03/4633 [ESTABLISHMENT OF SDSS FOR ISSUING FORESTRY CLEARANCE][CAP]	7,100,000.00
204.01/04/01/046/001/203/03/4633 [ESTABLISHMENT OF SDSS FOR ISSUING FORESTRY CLEARANCE][CURR]	0.00
204.01/04/01/046/001/204/01/4633 [DEVELOPMENT OF FOREST TYPE MAPPING][CAP]	5,000,000.00
204.01/04/01/046/001/204/02/4633 [CAPACITY BUILDING ON DEVELOPMENT OF PREL MRV METHODOLOGY][CAP]	500,000.00
204.01/04/01/046/001/204/03/4633 [PROFESSIONAL SERVICE TO STRANGTHEN THE FIRMS][CAP]	1,000,000.00
204.01/04/01/046/001/205/02/4633 [NFMS AND MRV FOR REDD PLUS NATIONAL FOREST INVENTORY CLUSTER PLOTS ENUMERATED][CAP]	33,540,000.14
204.01/04/01/046/001/205/03/4633 [PROCUREMENT OF FIELD GEARS (GEARS AND EQUIPMENTS)][CAP]	4,300,000.00
204.01/04/02/046/121/006/01/4633 [SUSTAINABLE MANAGEMENT OF FOREST OUTSIDE FMU][CAP]	500,000.00
204.01/04/02/046/121/006/02/4633 [SUSTAINABLE MANAGEMENT OF NWFPS THROUGH COMMUNITY INVOLVEMENT.][CAP]	300,000.00
204.01/04/02/046/121/006/04/4633 [CONDUCT AWARENESS ON FOREST FIRE WASTE MANAGEMENT, CLIMATE CHANGE ETC.][CAP]	100,000.00
204.01/04/02/046/121/006/05/4633 [TRAINING ON FOREST FIRE MANAGEMENT GROUPS & DZONGKHAG LEVEL CONSULTATION.][CAP]	200,000.00
204.01/04/02/046/121/008/02/4633 [OPERATIONAL PLAN PREPARATION AND REVIEW OF RODUNGLA DAWATHANG KHARSHONG AND CHENDIBII FMUS][CAP]	600,000.00
204.01/04/03/046/121/003/01/4633 [DEVELOPMENT OF LOCAL FOREST MANAGEMENT PLANS AT KANA & TSEZA GEWOG UNDER DAGANA][CAP]	300,000.00
204.01/04/07/046/121/006/01/4633 [DEVELOPMENT OF LOCAL FOREST MANAGEMENT PLAN UNDER GYELPOSHING RANGE][CAP]	150,000.00
204.01/04/07/046/121/006/02/4633 [DEVELOPMENT OF ZIMRONG WATERSHED MGT PLAN UNDER KORILA FMU][CAP]	250,000.00
204.01/04/07/046/121/006/03/4633 [REGENERATION SURVEY FOR OPENINGS CREATED IN THEMNANGBI-JAIBAB WATERSHED.][CURR]	100,000.00



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June
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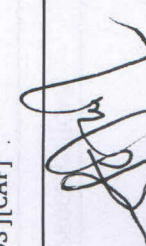
204.01/04/07/046/121/006/04/4633 [OPERATIONAL PLAN, PREPARATION AND REVIEW OF KORILA, LINGMETHANG AND ROMANGCHU FMUS][CAP]	450,000.00
204.01/04/07/046/121/011/02/4633 [DEVELOPMENT OF SCIENTIFIC VOLUME TABLE FOR SIX SPECIES AT RONGMANCHU FMU][CAP]	400,000.00
204.01/04/07/046/121/011/06/4633 [DEVELOPMENT OF SCIENTIFIC VOLUME TABLE FOR SIX SPECIES AT LINGMETHANG FMU][CAP]	400,000.00
204.01/04/08/046/121/003/01/4633 [OPERATIONAL PLAN PREPARATION AND REVIEW OF ZONGLAYLA BETEKHA LONGCHU HAA EAST AND SELELA FMUS][CAP]	750,000.00
204.01/04/09/046/121/004/01/4633 [SURVEY AND DEVELOP LFMP UNDER DECHELLING GEWOG][CAP]	350,000.00
204.01/04/09/046/121/007/02/4633 [OPERATIONAL PLAN, PREPARATION AND REVIEW OF KHENGZOR FMU][CAP]	150,000.00
204.01/04/10/046/121/011/01/4633 [DEVELOPMENT OF LOCAL FOREST MANAGEMENT PLAN(LFMP)][CAP]	302,000.00
204.01/04/10/046/121/012/01/4633 [CONDUCT TRANS-BOUNDARY COORDINATION MEETING IN THE SOUTHERN REGION,BORDER SURVEILLANCE,CREATION OF PATROLLING ROUTES TO STRENGTHEN THE MONITORING SYSTEM FOR REDUCING ILLEGAL LOGGING AND POACHING. ICAP]	300,000.00
204.01/04/12/046/121/003/01/4633 [REVISION OF EXPIRED COMMUNITY FORESTRY MANAGEMENT PLAN][CAP]	400,000.00
204.01/04/12/046/121/005/02/4633 [OPERATIONAL PLAN, PREPARATION AND REVIEW OF WANGDIGANG AND KIKHAR FMUS][CAP]	150,000.00
204.01/04/13/046/121/002/13/4633 [DEVELOP LOCAL FOREST MANAGEMENT PLANS(LFMP)][CAP]	400,000.00
204.01/04/13/046/121/002/16/4633 [OPERATIONAL PLAN, PREPARATION AND REVIEW OF KHALING, KHARUNGLA AND DONGDAYCHU FMUS][CAP]	300,000.00
204.01/04/14/046/121/001/16/4633 [OPERATIONAL PLAN, PREPARATION AND REVIEW OF GIDAKOM AND CHAMGANG FMUS][CAP]	300,000.00
204.01/04/17/046/121/002/13/4633 [PREPARATION OF OPERATIONAL PLAN FOR GOGONA AND KHOTOKHA FMU][CAP]	300,000.00
204.01/04/17/046/121/003/01/4633 [WASTE MANAGEMENT AWARENESS IN KAZHI AND NYISHO][CAP]	250,000.00
204.01/04/17/046/121/003/02/4633 [CLEANING CAMPAIGN AT BAYCHU STREAM][CAP]	130,000.00
204.01/04/17/046/121/003/02/4633 [CLEANING CAMPAIGN AT BAYCHU STREAM][CURR]	20,000.00
204.01/04/17/046/121/003/03/4633 [TRAINING ON NWFP FOR FARMERS, SLM, LFMP ETC][CAP]	300,000.00
204.01/04/17/046/121/003/04/4633 [DEMONSTRATION OF SLM (BRUSH LAYING, CHECKDAMS ALONG FARM ROADS AND IRRIGATION CHANNELS IN KAZHI AND NYSIHO GEWOGS)][CAP]	740,000.00
204.01/04/17/046/121/003/04/4633 [DEMONSTRATION OF SLM (BRUSH LAYING, CHECKDAMS ALONG FARM ROADS AND IRRIGATION CHANNELS IN KAZHI AND NYSIHO GEWOGS)][CURR]	80,000.00
204.01/04/17/046/121/003/05/4633 [TRAINING ON HEDGEROWS, TERRACING, COMPOSTING, SOIL NUTRIENT MANAGEMENT ETC IN KAZHI AND NYISHO][CAP]	310,000.00
204.01/04/17/046/121/003/05/4633 [TRAINING ON HEDGEROWS, TERRACING, COMPOSTING, SOIL NUTRIENT MANAGEMENT ETC IN KAZHI AND NYISHO][CURR]	90,000.00
204.01/04/17/046/121/003/06/4633 [DEVELOPMENT OF LOCAL FOREST MANAGEMENT PLAN][CAP]	400,000.00
204.01/04/17/046/121/003/07/4633 [MAPPING OF POTENTIAL AND HIGH VALUE FORESTS AND TREES][CAP]	50,000.00
204.01/04/17/046/121/003/07/4633 [MAPPING OF POTENTIAL AND HIGH VALUE FORESTS AND TREES][CURR]	200,000.00
204.01/04/17/046/121/003/08/4633 [TRAINING ON NWFP AND HOME STAY][CAP]	200,000.00
204.01/04/18/046/121/003/01/4633 [CAPACITY BUILDING AND TRAINING FOR LOCAL LEVEL ON FOREST MANAGEMENT, FOREST LAW ENFORCEMENT, GIS, GPS AND REDD+ IMPLEMENTATION][CAP]	300,000.00
204.01/04/18/046/121/003/03/4633 [OPERATIONAL PLAN, PREPARATION AND REVIEW OF METACHU FMUS][CAP]	150,000.00




204.01/04/17/046/121/003/03/4633 [TRAINING ON NWFP FOR FARMERS, SLM, LFMP ETC][CAP]	300,000.00
204.01/04/17/046/121/003/04/4633 [DEMONSTRATION OF SLM (BRUSH LAYING, CHECKDAMS ALONG FARM ROADS AND IRRIGATION CHANNELS IN KAZHI AND NYSIHO GEWOGS)][CAP]	740,000.00
204.01/04/17/046/121/003/04/4633 [DEMONSTRATION OF SLM (BRUSH LAYING, CHECKDAMS ALONG FARM ROADS AND IRRIGATION CHANNELS IN KAZHI AND NYSIHO GEWOGS)][CURR]	80,000.00
204.01/04/17/046/121/003/05/4633 [TRAINING ON HEDGEROWS, TERRACING, COMPOSTING, SOIL NUTRIENT MANAGEMENT ETC IN KAZHI AND NYISHO][CAP]	310,000.00
204.01/04/17/046/121/003/05/4633 [TRAINING ON HEDGEROWS, TERRACING, COMPOSTING, SOIL NUTRIENT MANAGEMENT ETC IN KAZHI AND NYISHO][CURR]	90,000.00
204.01/04/17/046/121/003/06/4633 [DEVELOPMENT OF LOCAL FOREST MANAGEMENT PLAN][CAP]	400,000.00
204.01/04/17/046/121/003/07/4633 [MAPPING OF POTENTIAL AND HIGH VALUE FORESTS AND TREES][CAP]	50,000.00
204.01/04/17/046/121/003/07/4633 [MAPPING OF POTENTIAL AND HIGH VALUE FORESTS AND TREES][CURR]	200,000.00
204.01/04/17/046/121/003/08/4633 [TRAINING ON NWFP AND HOME STAY][CAP]	200,000.00
204.01/04/18/046/121/003/01/4633 [CAPACITY BUILDING AND TRAINING FOR LOCAL LEVEL ON FOREST MANAGEMENT, FOREST LAW ENFORCEMENT, GIS, GPS AND REDD+ IMPLEMENTATION][CAP]	300,000.00
204.01/04/18/046/121/003/03/4633 [OPERATIONAL PLAN, PREPARATION AND REVIEW OF METACHU FMUS][CAP]	150,000.00
204.01/04/20/046/121/007/01/4633 [AWARENESS ON FOREST FIRE, WASTE MANAGEMENT, CLIMATE CHANGE AND FNCRR 2017 AND WASTE MANAGEMENT MATERIALS][CAP]	50,000.00
204.01/04/20/046/121/007/02/4633 [PROCUREMENT OF WASTE MANAGEMENT MATERIALS][CAP]	250,000.00
204.01/04/20/046/121/007/03/4633 [TRAINING ON NWFP FOR FARMERS, SLM, LFMP ETC.][CAP]	150,000.00
204.01/04/20/046/121/007/04/4633 [DEVELOPMENT OF LOCAL FOREST MANAGEMENT PLAN][CAP]	300,000.00
204.01/04/31/046/030/932/01/4633 [CAPACITY BUILDING AND TRAINING FOR LOCAL LEVEL ON FOREST MANAGEMENT, FOREST LAW ENFORCEMENT, GIS, GPS AND REDD+ IMPLEMENTATION][CAP]	2,819,000.00
204.01/04/31/046/030/933/01/4633 [SUPPORT TO PRIVATE SECTORS FOREST RESOURCES HARVESTING, UTILIZATION AND MARKETING][CAP]	3,380,000.00
204.01/04/31/046/030/934/01/4633 [BIO MAS EQUATION AND DENDROCHRONOLOGY][CAP]	2,540,000.00
204.01/04/31/046/030/937/01/4633 [ESTABLISHMENT OF TWO NEW PSP SITES AT PURE SAL STANDS][CAP]	411,000.00

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204.01/04/33/046/028/002/07/4633 [STRENGTHEN MONITORING & BUILD CAPACITY OF CFMG TO MONITOR CF PROGRAM][CAP]	600,000.00
204.01/04/33/046/028/002/15/4633 [CF MANAGEMENT PLANNING TRAINING][CAP]	500,000.00
204.01/04/33/046/028/003/03/4633 [CONSULTATION WORKSHOP AND PRINTING OF MANAGEMENT PLANS][CAP]	526,920.00
204.01/04/33/046/028/003/04/4633 [REVISION OF NWFP STRATEGY DOCUMENT][CAP]	910,000.00
204.01/04/33/046/028/003/05/4633 [TRAINING ON NWFP PRODUCT DIVERSIFICATION FOR COMMUNITIES AND NWFP GROUPS][CAP]	480,000.00
204.01/04/33/046/028/004/07/4633 [DEVELOP AFFORESTATION BUSINESS PLAN & REVISION OF NATIONAL PLANTATION STRATEGY][CAP]	1,160,000.00
204.01/04/33/046/028/004/08/4633 [DEVELOP PLANTATION GUIDE LINES & FIELD MANUALS][CURR]	910,000.00
204.01/04/34/046/028/003/01/4633 [DEVELOP NATIONAL REDD PLUS STRATEGY AND ACTION PLANS][CURR]	2,200,000.00
204.01/04/34/046/028/003/02/4633 [STAKEHOLDER ENGAGEMENT AND COMMUNICATION AND DISSEMINATION][CURR]	900,000.00
204.01/04/34/046/028/003/03/4633 [CAPACITY BUILDING AND TRAINING FOR REDD PLUS IMPLEMENTATION][CAP]	3,000,000.00
204.01/04/34/046/028/003/04/4633 [REDD PLUS STRATEGY PREPARATION ASSESSMENT OF LAND USE LAND USE CHANGE DRIVERS FOREST LAW POLICY AND GOVERNANCE][CAP]	2,500,000.00
204.01/04/34/046/028/003/05/4633 [REDD STRATEGY OPTIONS ECONOMIC ANALYSIS OF STRATEGY OPTION CONSULTATION WORKSHOP][CAP]	288,000.00
204.01/04/34/046/028/003/07/4633 [REDD PLUS IMPLEMENTATION FRAMEWORK MANAGEMENT PLANNING FMUS CF NWFP WATERSHED AND NATIONAL WETLAND INVENTORY][CAP]	12,594,293.00
204.01/04/34/046/028/003/07/4633 [REDD PLUS IMPLEMENTATION FRAMEWORK MANAGEMENT PLANNING FMUS CF NWFP WATERSHED AND NATIONAL WETLAND INVENTORY][CURR]	1,130,000.00
204.01/04/34/046/028/003/08/4633 [DEVELOP SAFEGUARD INFORMATION SYSTEM][CAP]	5,212,000.00
TOTAL	107,874,213.14

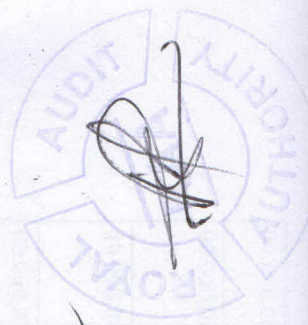
Sabeta Dahal

Prepared by: Sabetra Dahal
Project Accountant
Directorate Services, MoAF

Janina Wangda
Verified by: Janina Wangda
Dy. Chief Finance Officer
Directorate Services, MoAF

Approved by: Dr. Jigme Tenzin
Project Director
REDD+ WMD, MoAF

Dr. Jigme Tenzin



REDD+ Readiness Additional Financing
World Bank TF Credit # A6108 - BT (FIC - 4633)
Ministry of Agriculture and Forests

Details of Fund Lapsed by PMU
01/07/2019 to 30/06/2020

S/n	Particulars	Opening Balance	Total Release	Previous Year Advance recovery	Total Expenditure	PWA Advance (Closing)	Lapsed Fund
1	Project Management Unit (PMU)	2,597,476.95	107,874,213.14	51,829,247.58	103,849,293.47	46,206,060.57	7,050,629.73
Total (Nu.)							
2	Lapsed Fund Represented By:						7,050,629.73
a	Lapsed Bank Balance						5,759,016.62
b	Cash Balance						1,291,613.11
c	Cash surrender during the 2019-2020						-
Total (Nu.)							
		7,050,629.73					

Sabetra Dahal

Prepared by : Sabetra Dahal
Project Accountant
Directorate Services, MoAF

Pema Wangda

Verified by : Pema Wangda
Dy. Chief Finance Officer
Directorate Services, MoAF

Dr. Jigme Tenzin

Approved by : Dr. Jigme Tenzin
Project Director
REDD+, WMD, MoAF



ANNEXURES



དཔལ་ལྷན་འབྲུག་གཞུང་། ལོ་ནམ་དང་ནགས་ཚལ་ལྷན་ཁག། ནགས་ཚལ་དང་རྒྱིང་ཀ་ཞབས་དྲིལ་ལས་ཁུངས།

ROYAL GOVERNMENT OF BHUTAN
Ministry of Agriculture and Forests
Department of Forests and Park Services
ཚུ་འབབ་ས་གནས་འཛིན་སྐྱོང་ལྗེ་ཚོན།
WATERSHED MANAGEMENT DIVISION



WMD/47/2020-2021/ 605

7th August, 2020

Royal Audit Authority
Kawanjangsa
P.O. Box. No. 191
Thimphu

Sub: Management Representation Letter

Madam/Sir,

This assertion letter is provided in connection with your audit of the financial statements of the **“World Bank funded BHUTAN REDD+ READINESS”** Project for the period 1 July 2019 to 30 June 2020. We acknowledge our responsibility for the preparation of the financial statements in accordance with the cash basis of accounting followed by the Royal Government of Bhutan, and we confirm, to the best of our knowledge and belief, the following representations made to you during your audit:

- The project financial statements are free of material misstatements, including omissions.
- Projects funds have been used for the purpose for which they were provided.
- Projects expenditures are eligible for financing under the Grant agreement.
- There have been no irregularities involving management or employees who have a significant role in internal control or that could have a material effect on the project financial statements.
- We have made available to you all books of account and supporting documentation relating to the project.
- The project has compiled with the conditions of all relevant legal agreements, including the Financing Agreement, the Project Agreement, the Project Appraisal Document, the Minutes of Negotiations, and the Borrower’s Project Implementation Plan.

Significant Accounting Policies:

Basis of accounting- These special purpose project financial statements for “World Bank Project BHUTAN REDD+ READINESS” have been prepared on the cash-basis accounting as per the Financial Rules and Regulations 2016 and the Special Conditions of the Project Agreement.

Receipts:

Project financing is recognized as sources of funds in the period when the cash is received.



དབུ་ཕྱོགས་འཕུག་གཞུང་། ལོ་ནམ་དང་ནགས་ཚལ་ལྷན་ཁག། ལྷན་ཁག་ཚལ་དང་སྤྱི་ཁག་ཞབས་ཏྲིག་ལས་ཁུངས།

ROYAL GOVERNMENT OF BHUTAN
Ministry of Agriculture and Forests
Department of Forests and Park Services

ལུ་འབབ་ས་གནས་འཛིན་སྐྱོང་ལྷན་ཁུངས།
WATERSHED MANAGEMENT DIVISION



Payments:

Expenditures are recognized as and when the cash are disbursed.

Functional Currency:

These special purposed project financial statements are expressed in Bhutanese Ngultrum (Nu.)

(Jigme Tenzin, PhD)

Project Director

BHUTAN REDD+ READINESS

Watershed Management Division

Department of Forest & Park Services

Ministry of Agriculture & Forests

REDD+ is a mechanism under the UNFCCC to reduce emission and enhance carbon removals from the forestry sector. REDD+ program was institutionalized in Bhutan from 2010. Currently, Bhutan is implementing REDD+ Readiness activities with main support from FCPF, World Bank and other financial and technical support from ICIMOD GIZ and UN-REDD. The main goal of REDD+ readiness program is to strengthen the existing forest policy and management systems through enhanced information generation, institutional capacity and stakeholder engagement.

Bhutan expects to have the REDD+ architecture (as per the Warsaw REDD+ framework) including the National REDD+ Strategy, National Forest Monitoring System, Forest Reference Emission Level and Safeguards framework in place by December 2018. As part of the readiness process, the DoFPS has been able to build its capacity for forest management and particularly for the analysis of NFI data, land use land cover mapping and for establishing and institutionalizing the national forest monitoring system including the forest resource information management system. Through the process, we are also able to build the capacity of relevant stakeholders including CSOs, NGOs, local government and communities through targeted capacity building programs, continued consultations and engagement on various components of the REDD+ readiness program. Based on the substantial progress made by Bhutan, the mid-term report of its R-PP with proposal for additional funding for USD 4.8 million was approved by the FCPF in March 2017.

The expected final outcome of the readiness process besides having the REDD+ framework and strengthened institutional capacity, is to streamline forest information management system including forestry clearance procedure, contribute to having a national land use plan, institutionalize the forest monitoring system at the field level, economic valuation baseline for major forestry ecosystem services, framework for hydropower PES, and improved forest management through establishing heritage forests and preparation of local forest management plans.

Project Goal and Objective:

The overall goal of the project is to increase awareness and strengthen capacity building of forest managers, local communities and other stakeholders in managing the forests and its resources. Countries eligible for REDD activities require additional capacity support in forest governance in order to implement REDD activities and to manage REDD financing equitably. In the process, capacity is enhanced at all levels to better manage the forests.

The specific project objective is to establish necessary mechanisms, as per the CUNCUN agreements, to enable Bhutan to participate and benefit from long term financing under REDD+ and climate change mechanism. REDD Readiness is a national strategy to reduce emissions through local stakeholder consultations, capacity building, designing monitoring, reporting and verification (MRV) and national carbon accounting system, developing reference emission levels, and benefit sharing, safeguard and grievance mechanisms. Through this project, Bhutan expects to become ready for REDD+ by undertaking REDD+ Readiness activities.

Annexure – B:**Achievements**

The Royal Audit Authority while reviewing the accounting records and operations of the PLC Account of BHUTAN REDD+ READINESS implemented by Watershed Management Division, Department of Forest & Park Services had also reviewed the plans and programs implemented during the period under audit and noted the following accomplishments:

1. REDD+ Strategy & Action plan along with REDD+ Fund mobilization Strategy, Feasibility, Cost & Benefit Analysis for the REDD+ Strategy implementation and Benefit sharing framework for REDD+ Strategy implementation launched
2. Forest Reference Emission Level (FREL) submitted to UNFCCC and first round of technical assessment completed and modified FREL submitted to UNFCCC
3. National Land Use Zoning initiated
4. Safeguard frameworks: Strategic Environmental and Social Impact Assessment (SESA), Environmental & Social Management Framework and Safeguard Information System (SIS) completed and sent to World Bank for review
5. Completed the development of 31 biomass equations for estimating tree carbon
6. Local volume equations developed for 11 species by Mongar Forest Division office with technical support from FRMD
7. More than 40 Local Forest Management Plans developed by field offices
8. Initiated the development of Spatial Decision Support System (SDSS) for forest clearance
9. Satellite & Land Monitoring System (SLMS) developed and ready

