

TITLE SHEET

Title Sheet	Audit Report on the financial statements Respect, Educate, Nurture and Empower Women (RENEW)
AIN:	
Head of the Agency	Mrs. Tshering Dolkar, Interim Executive Director CID No. 11301001517
Finance Personnel	Mr. Karma Wangdi CID No. 12008000727
Period Audited	Jan. 1, 2020 – Dec. 31, 2020
Schedule of Audit	Planning: Mar. 26. - Apr. 03, 2021 Actual: Mar 26. – March 30, 2021 Reporting: June
Composition of Audit Team	Team Leader: 1. CA Dilli Ram Bista CID No. 11810002939 2. Yok Bhadur Karki , CID No. 10302003793 Team Members: 1. Premika Sharma CID No. Dha(DCRC-28)2019/284
Supervising Officer	Yok Bhadur Karki
Engagement Letter	RAA(OSA-11)/AC/2021/349 dated:22/03/2021
Focal Person	CA Dilli Ram Bista Email: cahutan@yahoo.com Phone: 17258738
Date of Exit Conference	20th April 2020

Acronyms

AAR	Assistant Auditor General
AR	Audit Report
AHF	Australian Himalayan Foundation
BMCI	Bhutan Media and Communications Institute
CD	Current Deposit
CSO	Civil Society Organization
EMS	Emergency Medical Service
FC	Foreign Currency
GHH	Gawaling Happy Home
GNHC	Gross National Happiness Commission
ISSAI	International Standards of Supreme Audit Institutions
IPPF	International Planned Parenthood Federation
KGUMSB	Khesar Gyalpo University of Medical Sciences of Bhutan
MoLHR	Ministry of Labor and Human Resources
RAA	Royal Audit Authority
RENEW	Respect Educate Nurture Empower Women
RGoB	Royal Government of Bhutan
RRCO	Regional Revenue and Customs Office
RSPN	Royal Society for Protection of Nature
UNDP	United Nations Developing Programme
UWICER	Ugyen WangChuck Institute for Conservation and Environmental Research
VAST	Volunteer Artist Studio of Thimphu
VTI	Vocational Training Institute
WWF	World Wildlife Fund
YDF	Youth Development Fund

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**AUDITORS' REPORT ON THE
FINANCIAL STATEMENTS OF THE
RESPECT, EDUCATE, NURTURE AND
EMPOWER WOMEN (RENEW)**



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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 RESPECT, EDUCATE, NURTURE AND EMPOWER WOMEN (RENEW) FOR THE FINANCIAL YEAR ENDED 31ST DECEMBER 2020

Opinion

We have audited the accompanying financial statements of Respect, Educate, Nurture and Empower Women (RENEW) which comprise the Receipts and Payments Statement and schedules forming part of financial statements for the financial year ended 31st December 2020.

In our opinion, the financial statements are prepared, in all material respects, in accordance with the Financial Rules and Regulations to the extent applicable.

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 the RENEW management, 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.

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 Financial Rules and Regulations 2016, 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 RENEW'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

"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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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 judgment 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 RENEW'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.

Dilli Yok & Associates
Chartered Accountants
(FRN: 1041252)



CA Dilli Ram Bista
(Membership No: 542831)
Date: 24/06/2021
Place: Thimphu

ENCLOSURES

**RESPECT, EDUCATE, NURTURE AND EMPOWER WOMEN
RECEIPTS AND PAYMEN**

For the year ended December 31, 2020

Receipts	No	Amount(Nu)	Payment	No	Amount(Nu)
1. Opening balance					
A. RENEW Scholarship	1				
Cash		247,649.16	1. Expenditure	2	1,520,503.56
Bank		132,455.50	A. RENEW Scholarship		3,572,349.00
B. RENEW IPPF			B. RENEW IPPF		13,651,421.18
Cash		1,593.59	C. RENEW GHH/Secretariat		18,744,273.74
Bank		21,838.79	2. Outstanding Advances	3	
C. RENEW GHH			B. RENEW IPPF		7,560.00
Cash		-	D. RENEW Secretariat		119,030.00
Bank		64,840.00	3. Closing Balance		126,590.00
D. RENEW Secretariat			A. RENEW Scholarship		
Cash		-	Cash		3,758.00
Bank		18,247.79	Bank		937,872.37
E. RENEW Secretariat			B. RENEW IPPF		941,630.37
Cash		202,172.36	Cash		33,534.59
Bank		2,082,029.27	Bank		5,267,837.39
2. Fund Received	1		C. RENEW GHH		
A. RENEW Scholarship		2,082,029.27	Cash		-
B. RENEW IPPF		8,857,848.60	Bank		1,767,468.45
C. RENEW GHH		2,055,387.65	D. RENEW Secretariat		
D. RENEW Secretariat		16,923,451.67	Cash		5,905.18
3. Advance Recovery	2		Bank		3,920,274.66
D. RENEW Secretariat		200,000.00	Total		30,807,514.38
Total		30,807,514.38			



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SCHEDULE 1: FUND RECEIVED

RENEW- SCHOLARSHIP

Sl.no	Particulars	Amount	Remarks
1	Bhutan National Bank	132,455.50	Opening bank balance
2	Cash	247,649.16	Opening cash balance
3	AHF	2,046,100.54	Scholarship support fund
4	Bhutan National Bank	35,928.73	Interest on saving
Total:		2,082,029.27	

RENEW-IPPF

sl.no	Particulars	Amount	Remarks
1	Bhutan National Bank	21,838.79	Opening bank balance
2	Cash	1,593.59	Opening cash balance
3	Recovery from Sherab Gyeltshen	11,659.85	
4	IPPF	8,599,231.95	Program Fund
5	Bhutan National Bank	246,956.80	Interest on saving
Total		8,857,848.60	

RENEW GAWALING HAPPY HOME

sl.no	Particulars	Amount	Remarks
1	Bhutan National Bank	64,840.00	opening bank balance
2	Cash	-	opening cash balance
3	Cash deposited by Rinchen	100,000.00	Fund receipt
4	Cheque Deposited By Sherab	10,000.00	Fund receipt
5	NCWC	200,000.00	Fund receipt
6	Cheque Deposited By Tomkey	33,030.00	Fund receipt
7	NCWC	215,460.00	Fund receipt
8	RENEW Sect	1,091,706.00	Fund receipt
9	DAHE, MoE	188,861.00	Fund receipt
10	Donation	30,000.00	Donation
11	Tashi Tshering and Hakee Om Dorji	23,000.00	Donation
12	Recovery of advance	138,330.65	Advance recovery
13	Major BB Gurung	25,000.00	Donation
TOTAL		2,055,387.65	

RENEW SECRETARIAT

sl.no	Particulars	Amount	Remarks
1	Bhutan National Bank	202,172.36	Opening bank balance
2	Cash	18,247.79	Opening cash balance
3	Cash Deposited by SherabGyeltshen	300,000.00	Fund receipt
4	ADB	783,990.00	Fund receipt
5	Tshering Euden and Pema Wangmo	122,000.00	Fund receipt
6	Cash Deposited by SherabGyeltshen	21,928.00	Fund receipt
7	Budget Fund Account	1,912,000.00	Fund receipt
9	Mamta Fund	97,651.00	Fund receipt
10	Floriculture Project	88,000.00	Fund receipt
11	Budget Fund Account	3,000,000.00	Fund receipt
12	HM AshiSangayChodenWangchuck	600,830.00	Fund receipt



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13	SAFE Closing Balance	154,516.10	Transfer from SAFE account
14	UNDP (Livelihood Training)	3,780,550.00	Fund receipt
15	TAF	2,149,185.43	Fund receipt
16	Home Net	76,995.00	Fund receipt
17	Professional Allowance (Dasho ST)	33,688.00	Fund receipt
18	ADB	1,311,196.40	Fund receipt
19	Mainstreaming Gender and GVs	741,100.00	Fund receipt
20	UNDP (Livelihood Training)	635,450.00	Fund receipt
21	NCWC	594,457.00	Fund receipt
22	Bank of Bhutan	123,067.77	Bank interest
23	Tashi Tour & travel	30,000.00	Donation
24	NGTWI	6,520.00	Donation
25	The supply change	75,062.80	Donation (USD 1000@75.44)
26	Recovery of Advance	24,502.22	
27	Supply Change	260,761.95	Donation (3500 @74.61)
	TOTAL	16,923,451.67	

SCHEDULE 2: EXPENDITURES

RENEW SCHOLARSHIP

Sl.no	Particulars	Amount
1	scholarship payment	788,000.00
2	Bank Maintenance charges	150.00
3	TA/DA	72,004.00
4	activity support cost	300,851.00
5	Project manager salary	310,000.00
6	activity personnel salary	49,498.56
	Total	1,520,503.56

RENEW IPPF

Sl.no	Particulars	Amount
1	DFAT	746,888.00
2	DFAT (workshop for VHW)	790,302.00
3	IDEVEW	411,287.00
4	IPPF CORE GRANT	589,102.00
5	Youth camp	522,944.00
6	Bhutan National Bank	175.00
7	BCF	248,976.00
8	Review governance structure	262,675.00
	Total	3,572,349.00

RENEW GAWALING HAPPY HOME & SECRETARIAT

Sl.no	Particulars	Amount
1	Pay and Allowances	4,127,938.00
2	Professional Allowance	184,445.00
3	Travel and Transfer allowance (LTC)	227,132.00
4	Utilities: Water and Electricity	167,656.00
5	Utilities: Telephone, Internet, Fax	332,103.11
6	Utilities: Wireless, Telegram, Postage)	9,700.00



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7	Supplies and Materials: Office Supplies, Printing, Publications	16,120.00
8	Maintenance of Property: Building	101,068.00
9	Maintenance of Property : Vehicle	366,787.81
10	Shelter Expenses	197,222.00
11	Hospitality and Entertainment	170,566.00
12	Contributions: Provident Fund	318,490.00
13	Retirement Benefits	190,980.00
14	Purchase of office equipment	54,000.00
15	Others: (Audit Fees, CSO Fees, Land Lease Fees)	58,600.00
16	Floriculture	39,600.00
17	Current Grant (Royal Parion)	20,000.00
18	Facemask	38,225.60
19	Bank Charges	725.00
20	Furniture (ABF)	9,500.00
21	G4S	214,500.00
22	Talley Software	37,000.00
23	Mamta Expenses	90,500.00
24	Home Net	21,211.00
25	SAFE	110,000.00
26	Budget Fund Account	17,502.00
27	Core Group Account	200,000.00
28	NCWC	562,537.00
29	IDEVW	123,500.00
A	Total Amount	8,007,608.52
	Project Related	
30	Livelihood Training (UNDP)	3,278,692.16
31	Mainstreaming Gender and CGs (UNDP)	741,100.00
32	Entrepreneurship Training MoLHR	340,630.50
33	TAF	10,500.00
34	ADB	1,272,890.00
B	Total Amount	5,643,812.66
Total Expenditure: (A+B)		13,651,421.18

SCHEDULE 3: OUTSTANDING ADVANCES AS ON 31.12.2020

RENEW SECRETARIAT

Sl.no	Particulars	Amount
1	Geeta Darjee	5,000.00
4	Sonam Dema	81,000.00
7	Tashi Wangmo	33,030.00
	Total	119,030.00

RENEW IPPF

Sl.no	Particulars	Amount
1	Ugyen Thinly	7,560.00



SCHEDULE 4: BANK RECONCILIATION

RENEW SCHOLARSHIP

For the month of December 2020	
A.PARTICULARS	Amount (Nu.)
closing balance as per cash book	937,872.00
closing balance as per bank statement	1,287,370.93
Difference	349,498.93
B. RECONCILIATION	Amount (Nu.)
add: Cheque issued but not Encashed	349,497.56
add: amount debited in the cash book but not in the statement	-
less: amount debited in the Bank Statement but not in cash book	-
Total	349,497.56
Cheque issued but not encashed:	Amount (Nu.)
610668 dated 31-12-2020	100,000.00
610669 dated 31-12-2020	100,000.00
610670 dated 31-12-2020	49,498.56
610672 dated 31-12-2020	100,000.00
Total:	349,498.56

RENEW IPPF

For the month of December 2020	
A.PARTICULARS	Amount (Nu.)
closing balance as per cash book	5,267,836.54
closing balance as per bank statement	5,538,608.54
Difference	270,772.00
B. RECONCILIATION	Amount (Nu.)
add: Cheque issued but not encashed	270,772.00
add: amount debited in the cash book but not in the statement	-
less: amount debited in the Bank Statement but not in cash book	-
Total:	270,772.00
Cheque issued but not encashed:	Amount (Nu.)
614816 dated 30/11/2020	8,097.00
614817 dated 31/12/2020	262,675.00
Total	270,772.00

RENEW GHH

For the month of December 2020	
A.PARTICULARS	Amount (Nu.)
closing balance as per cash book (RENEW GHH)	1,767,468.45
closing balance as per bank statement (RENEW GHH)	1,767,468.45
Difference	-



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B. RECONCILIATION	Amount (Nu.)
add: Cheque issued but not encashed	
add: amount debited in the cash book but not in the statement	-
less: amount debited in the Bank Statement but not in cash book	-
Total	-

RENEW SECRETARIAT

For the month of December 2020

A.PARTICULARS	Amount (Nu.)
closing balance as per cash book (RENEW SECRETARIAT)	3,920,274.66
closing balance as per bank statement (RENEW SECRETARIAT)	4,182,284.56
Total	262,009.90
Cheque issued but not encashed:	Amount (Nu.)
610168 date 4-02-2020	4,418.00
683553 date 28-10-2020	2,563.00
684132 date 15-12-2020	4,056.00
684135 date 18-12-2020	20,166.00
684136 date 18-12-2020	9,973.10
684137 date 24-12-2020	11,799.00
684138 date 28-12-2020	43,144.00
684139 date 28-12-2020	10,500.00
684140 date 28-12-2020	5,390.00
684141 date 31-12-2020	150,000.00
Total	262,009.10



AUDIT FINDINGS & RECOMMENDATIONS OF
RESPECT, EDUCATE, NURTURE AND EMPOWER
WOMEN (RENEW)
FOR THE PERIOD FROM 01.01.2020 TO 31.12.2020

AUDIT FINDINGS AND RECOMMENDATIONS

The Royal Audit Authority while reviewing the accounting records, internal controls and operations of Respect, Educate, Nurture and Empower Women (RENEW) noted that internal controls including supervisory controls and monitoring were generally adequate, however certain deficiencies and lapses were noted as discussed below:

1. Non Deduction of TDS for security service availed (2.1.10).

The Renew is availing security service (G4S) from Jachung Security Services Private Limited for Nu 16,500.00 per month. While making payment no TDS is being deducted and gross amount is paid. Any services availed from another entity is within the purview of income tax, which is liable for deduction of TDS unless specifically exempted.

Auditee's Response:

The actual payment for JSS is Nu 49,500 for three staff monthly but RENEW has been given a discounted rate of Nu 16,500.00 monthly. The RENEW office has never deducted TDS since the start of their services in 2016.

The management agrees to pay the additional TDS over and above the service charge henceforth if TDS is admissible.

Therefore, we would like to request if the above observation may be kindly considered.

Auditor's further Comments & Recommendation

Since there is no exemption when arrangement of contract is at concessional rate same organization is exempt from deduction of TDS. Hence above explanation is not tenable as per the requirement of Income Tax Act & Rules therein. Every month TDS shall be deducted and deposited to RRCO within the 10th of the following month in which amount was deducted and same shall be verified in the next audit.

Who is Accountable?

Direct Accountability	Karma Wangdi
Designation	Finance Personal
CID	12008000727
Supervisory Accountability	Tshering Dolkar
Designation	Executive Director
CID	11301001517



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RENEW Scholarship Program Update

Funded by- **The Australian Himalayan Foundation**

Founded by Her Majesty the Queen Mother Sangay Choden Wangchuck, in 2004, RENEW (Respect, Educate, Nurture and Empower Women) is a non-profit organization dedicated to the empowerment of women and children in Bhutan, with specific attention to the survivors of domestic violence (DV) and Sexual & Gender Based Violence (SGBV).

Through the aspirations of Gross National Happiness (GNH) the Royal Government of Bhutan (RGoB) has committed to achieve gender equality for the Bhutanese people. The Constitution of 2008 ensures equal rights to all citizens, regardless of sex, and state policy stipulates the “enjoyment of life by all citizens”. The principles of the Bhutanese state policy include a commitment to the creation of a state free of discrimination, including measures to eliminate the discrimination and exploitation of women.

VISION

A gender-based violence-free happy society

MISSION

To better the lives of survivors of gender-based violence and reintegrate them as economically and socially productive members of the society

RENEW firmly believes sexual and gender-based violence (SGBV) and domestic violence (DV) stand in the way of achieving gender equality and campaigns to prevent and eliminate all forms of violence against women and children.

In pursuit of its vision in creating a gender-based violence-free happy society, RENEW aspires to better the lives of women by helping them gain the skills necessary to achieve their goals as socially and economically independent members of society. Through comprehensive services, RENEW is the first organization of its kind in Bhutan to provide assistance to individuals through intervention and prevention programs.

Actively promoting gender equality through every aspect of its work, RENEW is committed to identifying new methods and meaningful ways to nurture, support and empower women and children



Annexure – B: Achievements of the Respect, Educate, Nurture and Empower Women

RENEW Scholarship Program

This program is funded by **The Australian Himalayan Foundation**. Following are the achievement of RENEW Scholarship Program in the year 2020.

1. Agreement signed between RENEW and AHF until 2022.
2. Streamlined project activities, processes and reporting. Following are the reporting systems in the project:
 - Project Design
 - Database System
 - Project Budget
 - Financial Acquittal Report
 - Monitoring and Evaluation Framework
 - Activity Plan Framework
 - Child Protection and Overall Risk Assessment
 - Partner Capacity Assessment
 - Quarterly Project Report
3. Project activities framework and calendar developed.
4. Developed project monitoring plan to monitor and evaluate the scholarship recipients. In addition, counseling support services to the students.
5. AHF committed support of Nu. 52, 88,000 for the existing scholarship students until year 12.
6. AHF currently supports 6 RENEW staff's salary (partly).
7. AHF provides project support cost of Nu. 200,000 yearly to RENEW.
8. Developed the following internal policies for RENEW with support from AHF in the year 2020:
 - RENEW Child Protection Policy 2020
 - RENEW Conflict of Interest Policy 2020
 - RENEW Human Resource Committee guidelines 2020
 - RENEW Recruitment guidelines
 - RENEW Induction Plan Guidelines 2020
 - RENEW Leave Guidelines 2020
 - RENEW Performance Management guidelines
9. Approved trainings for 2021:
 - Training of RENEW Counselors on Child Care & Protection Act, Child Protection Policy and Post-Traumatic Therapy.
 - Training of RENEW CBSS volunteers and focal teachers on Child Protection requirements, RENEW Child Protection Policy and Code of Conduct.
 - Advocacy and awareness program on prevention of DV / SGBV and Child Protection in Rangtse, Haa.

Gawaling Happy Home

- Completed and inaugurated the RENEW Girls Hostel at the Gawaling Happy Home on the 28th of November 2020.
- RENEW successfully registered as Vocational Training Institute under the Ministry of Labor and Human Resources in the year 2020.
- The following trainings were conducted in the year 2020:



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No.	Training	Participants	Start Date	End Date	Venue	Donor	Remarks
1st Batch							
1	Baking	24	14/09/2020	3/10/20	Gawaling Vocational Institute	UNDP	Completed
2	Recycle	14	14/09/2020	3/10/20	Gawaling Vocational Institute	UNDP	Completed
3	Tailoring	24	14/09/2020	13/11/2020	Gawaling Vocational Institute	UNDP	Completed
4	Weaving	11	21/09/2020	20/11/2020	Gawaling Vocational Institute	UNDP	Completed
6	Floriculture	16	16/10/2020	7/10/20	Gawaling Vocational Institute	UNDP	Completed
7	Felting				Gawaling Vocational Institute	UNDP	Completed
2nd Batch							
1	Baking	19	5/10/20	22/10/2020	Gawaling Vocational Institute	MoLHR	Completed
3	Recycle	10	19/10/2020	5/11/20	Gawaling Vocational Institute		Completed
4	Tailoring	20	16/11/2020	16/12/2020	Gawaling Vocational Institute	MoH	On going



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5	Waste Management	15	24/11/2020	10/12/20	Gawaling Vocational Institute	MoLHR	On going
6	Weaving		19/10/2020	5/11/20	Gawaling Vocational Institute	MoH+CFLI	Completed
7	Financial Literacy and GVB, SRH, Leadership, Financial Literacy	30	18/12/2020 18/12/2020 24/12/202	31/12/2020 24/12/2020 31/12/202	Gawaling Vocational Institute	CFLI +MoH	Completed
3rd Batch							
1	Baking	38	27/10/2020	10/11/20	Gawaling Vocational Institute	DAHE+CFLI	Completed
3	Waste Management	15	24/11/2020	10/12/20	Gawaling Vocational Institute	MoLHR	Completed
4th Batch							
1	Baking	20	16/11/2020	16/12/2020	Gawaling Vocational Institute	CFLI +MoH	Completed



Signature

Ongoing Trainings

Sl. No	Trainings	No. of Participants	Start Date	End Date	Venues	Funds	Remarks
1	Tailoring 2 nd Batch	20	16/11/2020	16/01/2021	RENEW Vocational Institute, GHH	MoH + CFLI	On going
2	Weaving 2 nd Batch	20	23/11/2020	22/01/2021	RENEW Vocational Institute, GHH	MoH + CFLI	On going
3	Waste Management 3 rd Batch	15	24/11/2020	44116	RENEW Vocational Institute, GHH	MoLHR	Ongoing
4	Baking 4 th Batch	20	16/11/2020	16/11/2020	RENEW Vocational Institute, GHH	MoH + CFLI	Ongoing



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International Planned Parenthood Federation (IPPF)

Below listed are some key achievements that RENEW accomplished through support from IPPF in 2020.

- Lobby with Ministry of Health and garnered commitment from 20 Local Government Chairperson on social and health priorities, and localizing ICPD goals at grass root level.
- Despite COVID 19 pandemic with the help of our volunteers and support from IPPF we were able to sensitize more than 5000 people across the country on prevention of Gender Based Violence and awareness on Sexual Reproductive Health and Rights.
- Procured dignity kits and essential protection gear for RENEW staff and volunteers to provide continued services for our clients.
- Successfully integrated components of sexuality education in Class V Social Studies Curriculum.
- Produce a short video titled "Reflection – words and wisdom of Bhutanese Women" acknowledging the efforts put by every Bhutanese in prioritizing Sexual Reproductive Health and rights in the country. The mainly focused and acted as an advocacy material for prioritizing ICPD goals in Bhutan.
- Printed Gender Based Violence and Sexual Reproductive Health educational toolkits which are distributed to DAISAN members and teachers to be used during extra co-curricular periods.
- Successfully trained 64 male and 33 female Village Health Workers from Zhemgang, Tsirang and Bumthang Dzongkhag on how to response and prevent Gender Based Violence in their locality.

Successfully trained 45 DASIAN Teachers, CBSS volunteers and RENEW staff on mental health training by collaborating with Bhutan Board for Certified Counselors. The teachers, volunteers and staff are now equipped with skills while dealing and handling clients.



Appendix-I

Follow up Report 1.01.2019 to 31.12.2019 Audit Report

Accounting year	Total No. of recommendations provided	No. of recommendations complied	Balance recommendations not complied
2019	6	4	2

Detailed Follow up Report for the year ended 31st December 2019

Observations in brief	Management's response - current status	Status of Compliance
<p>1. Excessive accumulation of prior year advances Nu.2,171,758.80</p> <p>The Respect, Educate, Nurture and Empower Women (RENEW) has signed an agreement with United Nation's Fund for population Activity (UNFPA) under UN support to execute the Programme on "Gender, equity, empowerment and children" for the period 2014-2018. The agreed work plans were prepared with defined time frame for the implementations of each activity. On review of implementation of the planned activities it was noted that while almost all activities have been implemented in full, the funds released as an advance for execution of those activities have remained as outstanding without effecting adjustments as on date of audit.</p>	<p>Most of the advances pertain to the previous fiscal year. Repeated request was made to the former dealing official to settle the accounts and several attempt as were made from his end to liquidate unsettled advances. Written reminders were served from the management he expressed his inability tracing old documents there by leaving the advances unsettled in the system.</p>	Not complied
<p>1. Unpaid dues nu. 14,252,450.00</p> <p>It was observed that the RENEW management owed Nu. 1,425,450.00 to Kuensel Corporation limited and Bhutan Broadcasting Services on Account of airing advertisements and publications related to IPPF project. These dues have remained unpaid for more than a year.</p>	<p>The dues were paid to kuensel corporation on 29th September 2020 (money receipt no. 951). Dues were paid o BBS on 29th September 2020(money receipt no.6222). paid to Janchung security services on 14th October 2020 (money receipt no.757)</p>	Complied



20



<p>2. Diversion of project fund for non-project activity nu.1, 449,057.00</p> <p>A delegation from RENEW had attained the Nairobi Summit on international conference for population & Development (ICPD 25) in November 2019 through UNFPA funding. On account of this summit and expenses of nu.4, 149,057.00 were forwarded to RENEW for onward submission to UNFPA country office for adjustments. However, the UNFPA country office had admitted only Nu. 2,654,611.00 Of the total expenses thereby leaving nu.1, 494,446.00 due to insufficient budget with UNFPA for the year 2019. The balance amount of nu.1, 494,446.00 was met from Gawaling project account which was originally budgeted for plantation of horticulture, which could not be executed as envisaged in the project agreement due to lack of fund.</p>	<p>Amount Adjusted and Refunded from UNFPA.</p>	<p>Complied</p>
<p>3. Expenditure not related to IPPF project USD 23,239.34</p> <p>The RENEW had signed a Grant Agreements with International Planned Parenthood Federation, South Asia Regional Office (IPPE-SARO) for USD 67,917.00 for a period of 14 months commencing from 1 January 2016 to 28 February 2017. The objective of the Grant was to encourage government to bring in forms and improvement in sexual reproductive health & rights (SRHR) in their countries and address the issues by recruiting and equipping parliamentarians to be the champion of SRHR. The RENEW had received the grants for strengthening MDF (5a) and (5b) in South Asia: Creating Champions and Momentum for progress in Sexual and Reproductive Health & rights. During the audit of IPPF based in Delhi, the auditors have noted that the RENEW had executed activities which were not covered by the project agreement. Accordingly, the</p>	<p>Amount being adjusted and the supporting documents were verified and reviewed by R.A.A.</p>	<p>Complied</p>



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expenses on account of those activities not covered by the project agreement were disallowed and the RENEW was informed that the proportionate grant amount spend on activities not covered by the grant agreement must be borne by RENEW.

5. **Cash withdrawn from AHF Nu. 855,685.00**
 Mr. Kinzang Dorji, the then assistant officer of RENEW had withdrawn cash from Australia Himalaya Scholarship Fund, which was neither used for scholarship payment purpose nor for scholarship related activities but had retained in cash, which was refunded after a gap between 183 days and 549 days.

6 **Non-collections of event textile mega fees from BRAWED Nu. 450,000.00**
 The Bodoland Regional Apex Weavers & Artisan Co-operative Federation limited (BRAWFED), Nodal institution based in Kokrajhar, Assam India and the RENEW had jointly organized a Theme Based Exhibition on Indian handicraft for the 8th time in Thimphu. The fee for exhibition was sponsored by development commissioner (Handicrafts), Ministry of Textile, Government of India. The event was organized from 15th to 19th November 2019 in Thimphu. As per the agreement, the BRAWFED had agreed to pay the event in three installments. However remaining final installment of Nu.450, 000.00 is yet to receive on date of audit, which was due on 20th February 2020.

The amount has been settled and 5% penalty had been imposed and recovered from the accountable person.

Due to current COVID-19 pandemic, they couldn't go to collect the fund.

Complied

Not Complied



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