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Menuka Chhetri & ASSOCIATES

AUDIT REPORT ON THE  
FINANCIAL STATEMENT OF  
PROJECT TITLED 'BHUTANESE  
KNOWLEDGE FOR INDIGENOUS  
DEVELOPMENT' (B-KIND)  
FUNDED BY INTERNATIONAL  
DEVELOPMENT RESEARCH  
CENTRE (IRDC) AND  
IMPLEMENTED BY TARAYANA  
FOUNDATION

PERIOD: 1 JULY 2021 to 31 JULY 2022

OCTOBER 2022



# ཀྲུལ་གཞུང་ཚེས་ཞིབ་དབང་འཛིན།

ROYAL AUDIT AUTHORITY  
Bhutan Integrity House

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



RAA(BIH-05/AC/2022) 1960

Dated: 10/10/2022  
3/11

The Secretary General  
Tara-yana Foundation  
Thimphu, Bhutan

**Subject:** Financial Audit Report of Project titled 'Bhutanese Knowledge for Indigenous Development' (B-KIND) funded by International Development Research Centre (IDRC) and implemented by Tara-yana Foundation for the period 01 July 2021 to 31 July 2022.

Madam,

Enclosed herewith, please find the audited financial statements and auditors' report in respect of the project titled 'Bhutanese Knowledge for Indigenous Development' (B-KIND) funded by IDRC and implemented by Tara-yana Foundation for the period 01 July 2021 to 31 July 2022. The audit was conducted as required under the Audit Act of Bhutan 2018, and in accordance with International Standards of Supreme Audit Institutions (ISSAIs).

### Auditor's Report on the Financial Statement

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

The auditors' review of the accounting records, internal controls and operations of the Project revealed some deficiencies and lapses. However, all audit findings issued were settled in view of justifications provided, related documents and evidences furnished which are detailed in Part I (Management Approval Report) for future reference and compliance.

*"Every individual must strive to be principled, but individuals in positions of responsibility must rise above borders"*  
- His Holiness the 14th Dalai Lama, 1997



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

Yours sincerely,

**(Karina Jumbuyung)**  
**Assistant Auditor General**  
**Compliance Audit & Outsource Division**  
*Copy to:*

1. The Member Secretaries, Civil Society Organization Authority, Thailand
2. The Secretary General, Corporate Foundation, Thailand
3. The AAG, Follow-up & Clearance Division, RAA, Thailand
4. The AAG, Policy, Planning & Annual Audit Report Division, RAA
5. The Partner, Menaka Chhery & ASSOCIATES

## TITLE SHEET

1. Title	: Financial Audit Report of the Tarayana Foundation (Project: Bhutanese Knowledge for Indigenous Development (B-KIND) funded by IDRC, Thimphu)
2. AIN	: COAD-2022-471
3. Head of the Agency	: Name: Sonam Pem, Executive Director CID No.: 10805002003 E-mail address: sonamtarayana@gmail.com
4. Drawing & Disbursing Officer	: 1. Name: Sonam Pem, Executive Director CID No.: 10805002003 E-mail address: sonamtarayana@gmail.com From: 13 June 2008 2. Name: Roseleen Gurung, Director of Programme CID No.: 10812006633 E-mail address: roseleengurung@gmail.com From: 1 October 2007
5. Name of Finance Personnel	: Name: Tashi Pem, Accounts Officer CID No.: 10808001603 E-mail address: t272pem1@gmail.com
6. Period Audited	: 01/07/2021 to 31/07/2022
7. Schedule of Audit	: Start Date: (Actual) 25/08/2022 End Date: (Actual) 31/08/2022
8. Composition of Audit Team	: <b>Team Leader:</b> 1. Name: Pema Dendup & Sr. Associates Auditor (CID No. 11603001179) <b>Team Members:</b> 2. Name: Bijay Bhudari, Sr. Audit Associates (CID No. 11214004079)
9. Supervising Officer	: Name: Manuka Chhetri, Managing Partner (CID No. 11214002931)
10. Overall Supervising Officer	: Name: Manuka Chhetri, Managing Partner (CID No. 11214002931)
11. Audit Intimation Letter No.	: RAA(BH-05)/AC/2022/1403 Dated 16 August 2022
12. Focal Person	: Pema Dendup, Senior Audit Associates Email: kclrang.dax111@gmail.com Phone: 17358523/77608720
13. Date of Audit Exit Meeting	:

## ACRONYMS

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AAO	Assistant Auditor General
AIN	Audit Information Number
AR	Audit Report
B-KIND	Bhutanese Knowledge for Indigenous Development
CID	Citizen Identity Card Number
CSO	Civil Society Organization
CSOAB	Civil Society Organization Authority of Bhutan
FRR	Financial Rules and Regulations 2016
IDRC	International Development Research Centre
ISSAI	International Standards of Supreme Audit Institution
RAA	Royal Audit Authority
TF	Tarjaya Foundation

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**AUDITORS' REPORT ON THE FINANCIAL  
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**AUDITORS' REPORT ON THE FINANCIAL STATEMENTS OF THE PROJECT TITLED "BHUTANESE KNOWLEDGE FOR INDIGENOUS DEVELOPMENT" (B-KIND) FUNDED BY INTERNATIONAL RESEARCH FOR DEVELOPMENT CENTRE (IRDC) FOR THE PERIOD 1 JULY 2021 TO 31 JULY 2022**

**Opinion**

We have audited the financial statements of the project titled 'Bhutanese Knowledge for Indigenous Development' (B-KIND), which comprise the Receipts & Payments Statement and schedules forming part of financial statements for the period 1 July 2021 to 31 July 2022.

In our opinion, the accompanying financial statements are prepared, in all material respects, in accordance with the Financial Rules and Regulations 2016.

**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 Statements* section of our report. We are independent of the project management, and we have fulfilled our other ethical responsibilities in accordance with the requirements outlined in *ICAI's Code of Good Conduct, Ethics and Secrecy of Auditors*. 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 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 are 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 it is not a guarantee that an audit conducted in accordance with ISSAAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

As part of an audit in accordance with ISSAAs, 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 project'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.

## For Menka Chhetri & ASSOCIATES

Chartered Accountants

Firm Registration No.: 311823E

Address: 5<sup>th</sup> Floor, MKTS Building

Opposite Clock Tower, Naxos Lane, Thimphu

Menka Chhetri

Managing Partner

Membership No.: 534365

Place: Thimphu, Bhutan

Date:



## MANAGEMENT APPRAISAL REPORT

## PART D: MANAGEMENT APPRAISAL REPORT

While reviewing the accounting records, internal controls and operations of the B-KIND Project, observed certain deficiencies and lapses as detailed under Part I of the report.

### **1. Procurement of the asset without the prior approval from the competent authority Nu. 96,000.00**

*As per the Administrative & Financial Guideline section 11 sub section 3 states that "Minimum of three quotes is required to evaluate offers."*

While reviewing the assets procured by the project management, we have observed that the project management had not sought price approval from the competent authority to purchase the Xerox Printer.

The B-KIND project team had purchased the Xerox Printer worth Nu. 96,000.00 from the NGN technologies without following the proper procedures as per the threshold determined by the Administrative & Financial Guideline. The B-Kind project team has issued the supply order dated 06<sup>th</sup> September 2021 for the purchase of aforementioned assets without seeking the approval from the competent authority.

Thus, the B-KIND team has failed to comply with the aforementioned guideline.

Therefore, the B-KIND project team should explain for procuring the printer without prior approval from the competent authority.

### **Auditor's Response:**

*We thank the audit team for the note, and appreciate pointing out the lapse. Our explanation, as requested by the audit team, notes that the B-KIND project was new and just starting up at that time. All the concerned people were not in place, new to the project (admin and finance officers), or working temporarily (in the case of the person who made the supply order, Dr. Kuzuga Nangnyi). Also, because of the covid-19 pandemic, physical meetings were not possible to get signatures, and the lack of physical meetings made things difficult for the project.*

*The purchase of the equipment to get the project going, given that supply chains were already extremely delayed and lagging during the pandemic, also took priority and precedence. Normally, follow-up on paperwork would have occurred but because of long lag period to get the equipment supplied (almost a year), but due to the lag period, change of personnel and new personnel in the project, this contributed to the situation.*



*Thank you for the kind observations. We note and acknowledge the lapse. As requested, we have outlined some of the reasons above. This will not be repeated in the future. We request for the para sequence number 7 kindly be dropped from the audit report.*

*The issue has been treated as settled.*

*Based on the justification of the management the issues have been treated as settled.*

*Compliance to be made:*

*Henceforth, the project management should comply with Administrative & Financial Guidelines while procuring any project assets and equipment. The compliance shall be verified in the next audit.*



## FINANCIAL STATEMENTS

**RECEIPTS AND PAYMENTS STATEMENT**  
**Project B-KIND** implemented by Tarayana Foundation  
 For the Project period 1<sup>st</sup> July 2021 to 31<sup>st</sup> July 2022.

Receipt	NO/DATE	AMOUNT	Payment	NO/DATE	AMOUNT
<b>Opening Balances:</b>			<b>Expenditures:</b>		
Cash in Hand		-	1. Project/Program Expenses	4	14,892,829.16
Cash at Bank	1	Rm521	2. Official Advance	5	543,087.36
<b>Fund Receipts:</b>			<b>Closing Balances:</b>		
1. Project/Program Fund Programme Grant from IDRC	2	21,790,715.28	Cash in Hand		
2. Other Receipts: Income from Interest	3	493,078.70	Cash at Bank	6	1,796,842.39
<b>Total</b>		<b>22,224,759.11</b>	<b>Total</b>		<b>22,224,759.11</b>

For Memuka Chhetri & ASSOCIATES

For Tarayana Foundation Project B-KIND



Memuka Chhetri  
(Managing Partner)



Sonam Pem  
Executive Director



Tashi Pem  
Accounts Officer



**BANK RECONCILIATION STATEMENT**  
Project B-KIND implemented by Taryana Foundation  
For the Project period 1<sup>st</sup> July 2023 to 31<sup>st</sup> July 2023

**BNBL ACCOUNT NO: 50003333305**

Particulars	Amount (ITN)	Amount (ITN)
Closing balance as per Cash Book	6,796,842.39	
Less: Cheque issued but not present	-	-
Bank balance as per Bank statement		6,796,842.39
<b>Total</b>	<b>6,796,842.39</b>	<b>6,796,842.39</b>

For Menaka Chhetri & ASSOCIATES

For Taryana Foundation Project B-KIND



Menaka Chhetri  
(Managing Partner)



Sonam Pem  
Executive Director



Tashi Pem  
Accounts Officer



**Schedules forming part of the Receipts and Payments**

**Schedule 1: Opening Cash & Bank 2021**

Sl.No.	Particulars	Amount
1	Cash-in-Hand	
2	Cash at Bank	8,965.21
	<b>Total</b>	<b>8,965.21</b>

**Schedule 2: Project/Program Funds**

Sl.No.	Name of Donor	Amount
1	Grant from IDRC	21,730,715.30
	<b>Total</b>	<b>21,730,715.30</b>

**Schedule 3: Other Funds**

Sl.No.	Name of Donor	Amount
1	Income from Saving, BNBL	485,078.70
	<b>Total</b>	<b>485,078.70</b>

**Schedule 4: Project/Program Expenses**

Sl.No.	Particulars	Amount (Nu.)
1	Personnel	8,314,203.48
2	Equipment	4,090.00
3	International Travel	152,468.20
4	Training	1,306,171.96
5	Research	4,114,512.57
6	Indirect Cost	1,000,991.02
	<b>Total</b>	<b>14,892,829.16</b>

**Schedule 5: Official Advance :**

Sl.No.	Particulars	Amount (Nu.)
1	Advance	535,087.56
	<b>Total</b>	<b>535,087.56</b>

**Schedule 6: Closing Cash & Bank as of 31.07.2022**

Date	Particulars	Amount (Nu.)
31/07/2022	Cash-in-Hand	-
31/07/2022	Cash at Bank	6,796,542.39
	<b>Total</b>	<b>6,796,542.39</b>





## ANNEXURE - A: PROFILE

Tarayana Foundation was founded by Her Majesty The Queen Mother Ashi Dorji Wangmo Wangchuck and formally launched on 4th May 2005, by His Majesty Jigme Khesar Namgyel Wangchuck, the 11th Crown Prince of Bhutan. We are a Public Benefit Organization, registered with the Civil Society Organization Authority of Bhutan.

### Who we are

Tarayana is supported and advised by the Board of Directors & an Executive Committee. The Board provides overall guidance at the policy level, while the Executive Committee supports the Secretariat in implementing the activities approved by the Board. The Secretariat manages and implements the programmes with a network of Programme and Field Officers.

Tarayana's interventions are categorized into four main areas:

- Community mobilization through awareness raising, capacity building, collective actions through self-help groups (mostly women), and promoting volunteerism both at the community as well as in the schools.
- Enhancing access to basic needs and services through housing improvement, facilitating access to health and basic water and sanitation services such as organizing annual corrective surgical camps for cleft lip and palate, burn victims and victims of wild animal attacks and piloting eco-san toilets.
- Increasing opportunities for education through supporting deserving students (mostly girls) to pursue tertiary education.
- Enhancing livelihood prospects through income-generating activities, facilitating micro-credit for establishing micro-enterprises, and marketing of artisan's products.

### Vision:

A happy and prosperous Bhutan.

### Mission:

Tarayana Foundation believes in maximizing happiness and harmony among all Bhutanese people by providing opportunities for life improvement to the vulnerable communities in Bhutan. By helping community members learn and integrate new skills, Tarayana Foundation promotes self-empowerment and the importance of serving each other.

**Motto:** Service from the Heart

**Core Values:** Compassion, Dignity, and Integrity



### What we do

The Foundation works in remote, rural villages to bring about holistic community growth and development serving the needy communities. The foundation serves to bridge the gaps between larger national initiatives and local grassroots requirements. It focuses on social mobilization, capacity building and empowerment processes wherein communities make the main decisions for change they want effected in their villages.

The difficult terrain and the scattered nature of our communities make it very challenging for many communities to access social services and markets. The incremental cost of reaching the benefits of development is particularly challenging for remote and isolated communities. Tarayana Foundation with its focus on grassroots development lends itself well in serving the small and remote communities, one community at a time. Tarayana strives to improve rural livelihoods by promoting participation in mainstream development initiatives and enhancing income generating activities. Social mobilization and empowerment of local communities to take charge of developmental initiatives in their own localities have also gained importance over the years.



## ANNEXURE - II: ACHIEVEMENT

**Project Title:** Bhutanese Knowledge for Indigenous Development (B-KIND)

**Subtitle:** Research on Gender, Sustainable Agriculture, Climate Change and Wellbeing

**Project Achievements:** August 1, 2021 to January 31, 2022



### Project Implementation and Management

The project began with a strong start, with the President of Tarayana Foundation, Her Majesty Ashi Gyalyum Dzal Wangmo Wangchuck, formally launching the project and gracing the launch event. The launch included the Regional Director of IDRC, Secretary General of Tarayana Foundation, Executive Committee member of the Tarayana Foundation, President of CNR, Project officers of IDRC, all members of the BKIND project, staff of the Tarayana Foundation and others.

Although not part of the proposed inception phase, but a highly welcomed and valued initiative from the Tarayana Foundation, the BKIND project also enabled the formalization of the new TCSRID office, which supported the Tarayana Foundation to set up a dedicated office for the think tank and research centre. This in turn is contributing to the institutional strengthening of TCSRID, which includes familiarization of newly recruited BKIND officers of administratively heavy and time consuming procurement procedures, as mandated by the Royal Audit Authority. A short video was created by the BKIND senior interns to introduce the office to IDRC.

BKIND is being implemented according to the project governance structure outlined in the ProfDoc (TCSRID: 4). At TCSRID, this is facilitated and guided by regular TCSRID project meetings since August (i.e. from weekly to bi-weekly meetings), regular Tarayana admin and finance meetings (i.e. from weekly to bi-weekly to monthly meetings given that more meetings were required in the initial project start-up stages), regular TCSRID-CNR monthly RMC (research management committee meetings), and regular BSC (BKIND Steering Committee) meetings every 4 months. For both meetings, agendas and documents were circulated in advance, and several presentations were made. This governance structure has enabled reflexive oversight, as well as regular interaction between partners and BKIND researchers and officers. At CNR, regular faculty and management meetings pertaining to



the project have been ongoing. With the start of the PhD scholars, it is expected that the PhD candidates will be joining the RMC meetings as observers to learn and come up to speed on the project. The PI is using the free Asana software app for TCSR/D project management, and she has applied and received free Microsoft office for the BKIND package under its NGO facility.

In the next reporting period, the project plans to carry out more fieldwork by hiring TCSR/D research associates (with MAs in the socio-cultural sciences and strong academic standing) who are "PhD ready", and who can join the team in carrying out socio-cultural fieldwork. It is hoped that 2 PhDs in anthropology will start this September at reputable Universities in Canada, at local Canadian tuition fees.

## Project Outputs and Dissemination

### Information sharing and Dissemination

The project assisted TCSR/D in creating and launching social media pages which enabled the project to disseminate information, research milestones, and calls for positions, scholarships, etc., including Instagram ([https://www.instagram.com/TCSR/D\\_Tariyana](https://www.instagram.com/TCSR/D_Tariyana)), Twitter ([https://twitter.com/TCSR/D\\_Tariyana](https://twitter.com/TCSR/D_Tariyana)), LinkedIn (<https://www.linkedin.com/company/tariyana/>), web-page under the Tariyana website (<https://www.tariyanafoundation.org/tcsr/>), as well as reinforcing the already established facebook page (<https://www.facebook.com/TCSR/D>). TCSR/D also created a library thing page to catalogue its growing collection.

BKIND enabled the creation of a new TCSR/D logo, created by the decorated and famous Bhutanese artist Karma Karma, and which was improved upon and endorsed by Her Majesty, Aishy Gyalyum Dorji Wangmo Wangchuck, President of the Tariyana Foundation.



BKIND also worked with the IDRC in Addis and in Ottawa to further disseminate information from the project, including in IDRC's International Development Week 2022 campaign, for which it contributed information and quotes.

The project plans to launch a project brief of the BKIND programme in the second reporting period, as well as develop 2 blogs and 1 radio emission.



## Knowledge Creation

Fieldwork activities began after the launch of the project. The BKIND team held kick-off meetings to enable the development and deepening of the CNR-TCSRD partnership, as well as to discuss research and PhD planning. It also held introductory meetings with district governors and their teams in Parakha and Wangduephodrang, as well as sub-district mayors in two sub-districts of Pabjika (i.e. Dromphing, Gups, Tshokpas). Introductory community consultations, visits, meetings, detailed site selection, key informant interviews and focus group discussions were carried out by the joint CNR-TCSRD team in Pabjika. A total of 6 gender-based FGDs with communities (i.e. 72 participants - 47 women and 25 men) and 2 FGDs with Gup and Dromkhing officials in Pabjika and Gangley groups (i.e. 28 participants - 14 women, 14 men); the team carried out key informant interviews (KI) with the Tshokpas in Katinha and Zizi chowgi, as well as with the Thobji Gup (total: 3 KIIs, all men) field visits. Similarly, planned fieldwork in Parakha and Laya was delayed due to the local election blackout period (October to December 2021) and covid19 lockdowns (January 2022).

The TCSRD team developed and finalized an interview guide for the B-KIND Introductory Socio-cultural Focus Group Discussions. The Socio-cultural Semi-Structured Key Informant Interviews Guide was also developed and piloted. A zero draft of the socio-cultural questions the B-KIND survey have been drafted to be inputted in the survey to be carried out by. Senior interns have also been guided in the field on B-KIND participant observation approaches. A total of four key informant interviews (1 woman, 3 men) were carried out in the capital Thimphu, with leading scientists and policy makers working on issues related to climate change, organic agriculture, gender equality and meteorology.

The TCSRD team developed details on free and prior informed consent, which was orally transmitted during the FGDs, and incorporated into the FGD interview guide; the team also developed a zero draft of ethical guidelines, and a zero draft of free and prior formal consent form, to be used prior to all individual interviews and surveys.

The BKIND focused on desk-based research and key information interviews in the capital Thimphu. Literature review and annotated bibliographies in the subject areas of climate change (70 references), food systems (15 references), sustainable agriculture (73 references), NRM (50 references), are nearing completion with the first draft to be presented at the inception workshop, while the ones focusing on gender transformative change and wellbeing will be the focus of the second reporting period. The team developed and finalized the BKIND annotated bibliography framework, that lays out the framework and approach for the literature review and annotated bibliography, which when completed, is expected to be published as a TCSRD working paper.

The BKIND project coordinator and the IDRC programme officer met formally with six trade, consular and other officers of the Canadian High Commission (CHC) in New Delhi on December 21, 2021. A presentation was shared with the CHC as an important output, and a meeting was organized to share details of the project, and possible ways that the CHC and BKIND can collaborate. As a result of the meeting, interest was generated regarding the BKIND project, and the CHC promised to visit the project during their next official CHC trip to Bhutan, when feasible.



Additionally, BKIND made presentations of the project at the mid-term (June 2021) and annual end of year review (December 2021) of the Tarayana Foundation. Official presentations were also made during the ceremonial launch, as important outputs of the project. Presentations were also made during the RMC and BSC meetings, and a special BSC progress report with key links to BKIND project documents were shared.

### **Training**

The project carried out dissemination and training elements during the launch event, during Tarayana's annual review meeting, and during the two kick-off meetings it held together with CNR.

The project carried out an inception training workshop on research approaches and dissemination of the BKIND project for Tarayana Foundation's field and project officers on December 08 2021; this was followed by a one day of research planning with the two Tarayana field officers allocated to the project and its sites, Iigone Wangchuk and Phasing Tobgay. The project plans to carry out women's leadership trainings in the second reporting period, when the two new PhD students at CNR are on board.

The BKIND project has a strong training component for on-the-job training for its ICSD MA/senior research interns, CNR PhDs and senior researcher, who receive constant authority and guidance.

The BKIND inception workshop is planned in the second reporting period after government COVID19 lockdown protocols allow for the holding of meetings and workshops.

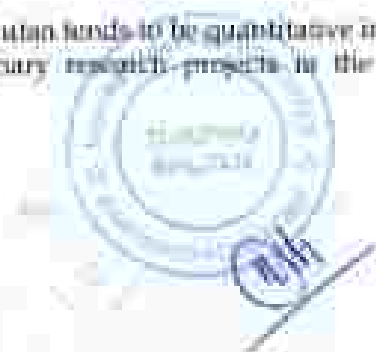
### **Capacity Strengthening**

The BKIND team, through this project, is strengthening its capacity in technical subject areas of climate change, food systems, agriculture, gender and wellbeing. While some BKIND researchers have expertise in one or more of the subject areas, their capacities in these various fields is being increased and strengthened, especially through transdisciplinary interaction and exchange.

B-KIND awarded two ICSD senior research internships to Ms. David Yangzum and Ms. Sonam Feldes, two recent graduates with high academic standing with BAs in anthropology within Bhutan. The project has concerns about funding for the MAs for these interns, and has carried out a cost-saving exercise to locate funding for regional or reduced tuition/costs MAs in Canada, etc.

Three PhD students have successfully been selected at CNR for the PhD in climate studies for research scholarships (2 women including Pnyanka Rai and Sonam Wangmo, 1 man including Purna Prasad), with classes set to begin on March 08 and joining the BKIND research team. Scholarship documents, including PhD TOR at CNR for the project have been developed and signed by the students. The fourth PhD candidate will be selected to begin in July 2022. TORs for PhD students at ICSD have also been drafted.

Most research carried out in Bhutan tends to be quantitative in nature. The BKIND project is one of the first trans-disciplinary research projects in the country that combines both



quantitative and qualitative methods. The capacity of both partners, that is CNR and TCSRD, regarding learning about approaches they are not traditionally trained in, is being enabled by the BKIND project.

Another area that the BKIND project hopes to lead by example is to further understanding and implementation of research ethics at the institutional and national level, where structures and protocols for research with human subjects, and especially for qualitative and ethnographic methods, is still being developed in the country.

### **Institutional Reinforcement and Sustainability**

One of the greatest opportunities enabled by BKIND to the Tarayana Foundation is the strengthening of its research arm and think tank. These resources are also in the form of knowledge creation, within the BKIND team, but also for the Tarayana Foundation whose primary work has been development but with increased and growing focus on research since 2015, as outlined in TCSRD's research strategy (TCSRD 2016). The additional focus on research means a learning by doing approach that highlight the differences in approach between development and research for development (conceptual, methodological, institutional, administrative, finance, M&E, communications, IT, etc.). As mentioned, the establishment of the dedicated office space and equipment purchases dedicated to research contributes to the institutional sustainability of Tarayana's TCSRD. Similarly, the project enabled the establishment of the TCSRD resource centre, which saw donations of books and resources from various government ministries in Bhutan.

The BKIND project has begun to reinforce both the individual and institutional capacity of Tarayana's field officers, especially those dedicated to the districts of the BKIND project, who are for the first time involved in a large research project.

The transformation in thinking, institutional support structures and approaches towards rigorous evidence-based research requires time, continuous reflection and learning, and the BKIND project is making a major valuable contribution towards this. It should be noted that in general, the culture of research in Bhutan is gradually being developed and deepened, and TCSRD intends to take a leading role in contributing to thinking and in this cultural change through the BKIND project. One challenge is for the BKIND project to further understanding about the difference between institutional impact evaluation, and scholarly or action-oriented research, which although it inter-related, also tends to be conflated.

### **Increased Research and Administration Skills**

The project saw the inclusion and increased research skills of BKIND officers Dr Yangden, Sonam Pelden, and Deki Yangzum, who had never worked on a research project of this size before. Tarayana Foundation's programme and field officers also had the opportunity to be exposed to training and knowledge about research approaches. The transdisciplinary research knowledge of both partners, the Tarayana Foundation and CNR, is further expected to increase through knowledge exchange about socio-cultural and biophysical elements of the project.

Administrative skills of administrative officer Nado and Dechen Dorji, and finance officer Tashi Dorj, were also increased through hands-on work on the project. Tarayana Foundation



officers responsible for M&E, IT, Communications and HR also experienced the increased skills in terms of administrating and learning about research. An BKIND M&E plan and theory of change is being developed, to be shared for feedback and inputs during the inception plan.

### Impact

The BKIND project provided the opportunity to disseminate information and increase awareness of TCSD as a research centre and think tank, as well as the BKIND project and the issues the project is focusing on the national and local level in Bhutan. This was enabled through site visits, several events held, and wide media coverage within Bhutan. For instance, B-KIND accepted an invitation to be interviewed by the BBS (Bhutan Broadcasting Service), which resulted in a 25-30 minute video interview of the TCSD director and B-KIND principal investigator, and was widely viewed across the country (<https://www.youtube.com/watch?v=DLafedAcAII>); additionally, the project benefited from BBS and Karmel news coverage at the project communal launch.

Awareness of the project and research subject areas also increased through meetings held with several Bhutan partners, including Ministry of Agriculture, TMI, EWSE, HUNEW, CLCS, CBS, BIE, and WTP (meeting pending), and it is expected the number such meetings will increase, especially with key informant interviews already started in the first reporting period and to be continued in the second reporting period and beyond.

There was participation, involvement and inputs from communities, who indicated very keen interest in participating in action research, and being actively involved in the project's activities, especially given the increased impacts of climate change, gender inequalities, food insecurities, and opportunities to carry out citizen research on these subjects as well as organic agriculture and increased wellbeing. Preliminary research indicates great scope for research, documentation and support for indigenous knowledge and practices of the communities. With the increased spread of the COVID-19 virus in Bhutan, the issues identified by the project are more pressing and urgent than before.

The project is in the process of commissioning a BKIND project brief, to be launched at the inception workshop, which will involve researchers, academics, practitioners and policy-makers within the country.

