

PARLIAMIENT OF BHUTAN PUBLIC ACCOUNTS COMMITTEE

REPORT OF THE

PUBLIC ACCOUNTS COMMITTEE (PAC), TO THE SECOND SESSION OF THE 2ND PARLIAMENT

(23.01.2014)

COMMITTEE MEMBERS:

- 1. Tharchen (NC MP-Trongsa Dzongkhag), CHAIRPERSON;
- 2. Yogesh Tamang (NA MP- Kilkhorthang-Mendrelgang Constituency) DY. CHAIRPERSON;
- 3. Choida Jamtsho (NA MP-Nganglam-Pemagatshel) Member;
- 4. Karma Tenzin (NA MP-Wamrong, Trashigang), Member;
- 5. Karma Damcho Nidup (NC MP-Eminent), Member

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Review Report on accounts of the Druk Phunsum Tshogpa and People's Democratic Party

Background

The Annual Audit Report 2012 (AAR) of the Royal Audit Authority (RAA) was presented by the PAC to Parliament in August 2013. In that report, it was reflected that both Druk Phuensum Tshogpa (DPT) and the People's Democratic Party (PDP) had audit findings that were unresolved as on the date of finalizing the AAR i.e 31st March 2013. On the other hand, the Election Commission of Bhutan (ECB) had notified that the two Parties had settled their liabilities to the satisfaction of the Commission after having reviewed their books of accounts and their financial status reports and hence had stated that their status remained unaffected as registered Political Parties under the Constitution and Electoral Laws. The crux of the matter basically came down to: Are the irregularities resolved or not?

As the PAC was not in a position to adequately clarify on this issue, it was directed to review the same and submit its report to the Winter Session of Parliament after duly consulting with the ECB and RAA. Accordingly, the two organizations were asked to review and submit their respective reports on the financial status of the two parties which were received in December 2013. The RAA had also submitted in September 2013 a paper on the sequence of events pertaining to audit issues contained in the AAR 2012 on each of the two parties.

After having reviewed the reports and holding consultations with the two institutions, the PAC would like to present (I) a synopsis of each of the reports under I.A and I.B; (II) its observations; and (III) its recommendations respectively.

I.A. Synopsis of the paper on "Sequence of events" and the Review Report from the Royal Audit Authority.

⇒ The audit of accounts and operations of the PDP for the financial years 2008-09 to 2010-2011 was conducted from 30^{th} April 2012 and that of DPT for the financial year 2010-2011 was conducted from 9^{th} July 2012.

- ⇒ Preliminary audit findings in the form of audit memos were issued to PDP on 5th June 2012 (13 issues) with a deadline to furnish responses by 18th June 2012 and to DPT on 16th July (4 issues) with a deadline to furnish responses by 20th July 2012.
- \Rightarrow PDP was able to furnish their responses by 26th June 2012 after having requested for time extension. DPT furnished their responses as was required on 20th July 2012.
- ⇒ The Audit Report for PDP pertaining to all four financial years 2008-2012 was issued on 30th July 2012 and an Action Taken Report (ATR) was asked to be submitted latest by 30th October 2012. The Audit Report for DPT for the period 2010-2012 was issued on 27th July 2012 and an Action Taken Report was asked to be submitted by 27th October 2012.
- ⇒ As RAA did not receive any response from both the parties within their respective deadlines, both parties were reminded on 14th December 2012 to submit their ATRs without any further delay.
- ⇒ On 6th February 2013, RAA circulated to the two parties, the excerpt of the draft AAR 2012 that pertained to them respectively and asked for their comments, suggestions, validations and details of further actions taken on the issues reflected. The letter also informed the party that any unresolved issue will form part of the AAR 2012 which would be reported to the King, Prime Minister and the Parliament.
- ⇒ Responses to the draft AAR 2012 were expected from both parties on or before 8th March 2013. However, the RAA did not receive any response or updates from either party to the reminder letter sent on 14th December 2012 nor to the draft AAR 2012.
- ⇒ On 3rd May 2013 RAA received a letter from DPT stating that as the party had decided to change their money receipt book, the old money receipt books were duly cancelled. They also undertook to collect the remaining old books and reflect the same in the books of accounts. RAA decided that the observation pertaining to non-availability of money receipt books was resolved and removed it from the draft AAR 2012.

⇒ Thereafter, the RAA thus deemed the issues contained in the draft AAR 2012 to be factually correct and validated by the concerned and therefore maintained the status quo on all matters reported in the AAR 2012.

Review Report of RAA

In the ARR 2012, the following were the observations made with respect to DPT:

1. Shortfalls, Lapses and Deficiencies : Nu.0.628 million

- (a) Accounts receivables (unadjusted advances) Nu.0.628 million
- <u>Status</u>: The recent audit of DPT by the RAA has verified that the amount of Nu. 461,813.92 has been recovered leaving a balance of Nu. 165,899.50. This balance amount has been carried forward to the current financial year (2012-2013) accounts and a separate observation has been issued on it. As such, this para reflected in the AAR 2012 has been treated as resolved for now.

With respect to PDP, the following observations were made:

1. Violation of laws and rules: Nu. 25.658 million

(a) Irregularities in loan outstanding: Nu.21.721 million

The PDP had an outstanding loan amounting to Nu.21.721 million with BOBL which had been liquidated by surrendering the land mortgaged in lieu of it. The mortgaged land surrendered was valued at 21,023,440.27. However, as the land belonged to the former PDP President, the amount now stood as borrowings from him which is not permissible by the Public Election Fund Act 2008 (Section 139).

<u>Status</u>: The para was resolved by the Follow-up Committee Meeting held on 30.12.2013 in view of the fact that the PDP had liquidated the loan amount of Nu. 21,023,440.27 through a mix of cash repayment and voluntary contributions which had been accepted by the ECB.

- (b) Accumulated current liabilities: Nu.3.937 millionRelated documents in respect of these liabilities were not made available.
- <u>Status</u>: The PDP had paid off Nu.2,668,434.48 of current liabilities leaving a balance of Nu.1,268,995.32. The PDP has assured that it will make a public notification of old unclaimed current liabilities other than the amount of statutory liabilities, and if no claims are lodged within the prescribed time frame, the same will be reflected accordingly in their accounts for 2014. The compliance of assurance is to be verified in the next audit.
- <u>Status on other observations</u>: these were also resolved based on the responses submitted by the Party and due verification by the RAA.

I.B. Synopsis of ECBs Report on the Financial Status of the Two Political Parties

- ⇒ The ECB vide their Notification No. ECB/Notif./2009/1160 dated 31st January 2009 required the two parties, among others things, to clear all financial liabilities within the next four financial years i.e. by 30th June 2012 and not incur any more dues to non permissible sources which were in contravention of the Public Election Fund Act.
- \Rightarrow In May 2012, the ECB then asked the two parties to submit their Status Reports by 16th July 2012 on among other points, the following:
 - Total income of the Party since July 2008 with details of amounts received from its members through Registration Fees, Membership Fees and Voluntary Contributions
 - Status report on the liabilities with details on its Bank loan/other loans and outstanding dues
 - The in-kind contribution, such as voluntary time put in for party work or rent free rooms, etc. must be accorded monetary value and accounted for in the books of accounts as voluntary contributions of the said registered member.
 - Total outstanding advances of the Party, including advances made to Dzongkhag Party Officials.

- ⇒ ECB received the Status Reports from both the parties on the stipulated date and asked for additional documents from both the parties during the review period. The last document submitted by DPT (the verified list of contributors) was on 9th August 2012. The last document submitted by PDP was on 24th August 2012. This included the original copies of the consent letter from the former President agreeing to adjust the outstanding dues owed to him by deducting the same as voluntary contributions, the details on the liquidation of the balance amount of Nu. 697,610/- and a letter submitting that the party could not provide the complete details on current liabilities as the supporting documents and bills for the same were not available. The party, however, gave its assurance that should any entity come forward to claim with proof of outstanding dues, it would clear such dues.
- \Rightarrow ECB received a copy of the Audit Report of DPT on 27th July 2012 and PDPs on 30th July 2012.
- ⇒ Based on findings of the RAA and scrutiny of documents that ECB had by then received, ECB issued Notification No. ECB/PEF-8/2012/291 dated 31st August 2012 on the matter of settlement of dues by both the parties.
- \Rightarrow The Notifications also required the Parties to review the discrepancies pointed out and submit ATR on or before 15th October 2012.
- ⇒ The ECB received the Action Taken Report from both the Parties on 15th October 2012. Both the Parties had a few unresolved issues and had asked for time extension. ECB gave directives on 25th October to both parties for their necessary action on matters such as un-reconciled 'recoveries and Remittances' accounts receivables, etc. (*Get directives, what did it say*)
- \Rightarrow When was the clearance given to both parties? After 25th Oct 2012 or in 2013?
- \Rightarrow If notification of 2009 said 30 June 2012, why was status reports asked for on 16th July 2012?

⇒ The ultimate goal was to ensure that the registered political parties in the country are able to establish themselves on a sound footing as per the Laws and are able to offer the electorate viable political alternatives for governance. Above all, at that time and till 3rd January 2013, there were only two registered political parties in the country and the decisions were taken by the ECB for ensuring compliance to the Laws whilst preventing a crisis situation of no Parliament or Government within the authority provided under the Laws.

II. PACs Observations

1. Period of Review

- (a) The period under review with regard to the Audit Report and Operations of the two political parties was 1/7/2008 to 30/6/2012 for the People's Democratic Party (PDP) and from 1/7/2010 to 30/6/2012 for the Druk Phuensum Tshogpa (DPT).
- (b) The ECBs Report/Notification on the matter of settlement of dues by both the parties was issued on 31st August 2012 and was based on the Status Reports submitted by the two Parties on 16th July 2012 and follow up documents received thereafter.

2. Laxity of the two political parties

- a) The AAR 2012 states that only those significant audit findings remaining unresolved as on 31 March 2013 have been reflected. However, since RAA had received additional responses from several agencies, another meeting of the AAR Technical Committee was held on 9-10th May 2013 to review and resolve issues based on the responses and finalize the AAR 2012. It was in that meeting that their observation pertaining to DPT on the non-availability of money receipt books was resolved and removed it from the draft AAR 2012 based on the response received from DPT on 3rd May 2013.
- b) Other than this letter from DPT, RAA did not receive any response or updates from either party to the reminder letter sent on 14th December 2012 nor to the draft AAR 2012 by the stipulated time (8th March 2013). The RAA thus had no option but to deem the unresolved

audit issues as still factually correct and accordingly reflected them in the AAR 2012. They were justified in doing so.

- c) Both parties should have been more diligent in responding to RAAs ATR requests. DPT at least responded to an observation on the draft AAR2012 based on which it was dropped in the final report whereas PDP didn't respond at all.
- d) Considering that the RAA had given time up until 8th March 2013 to submit the ATR and responses to the draft AAR 2012 and had only finalized the AAR 2012 on May 10th 2013 based on additional responses/documents received, this issue could have been resolved there and then had PDP been more mindful in responding to RAAs request. PDP was remiss in not furnishing these crucial documents to RAA at the same time as they did to ECB and assuming that the ECB would do so.

3. ECBs Justification

- a) With regard to the audit observation that the money payable to the former PDP President in lieu of the surrendered mortgaged land was tantamount to borrowing from him, such borrowing is not permissible by the Public Election Fund Act 2008 (Section 139). Thus, by extension, the agreement between PDP and the former President wherein PDP agreed to repay the equivalent value of the land constituted as loan within the next four years to the former President would also be inconsistent with the same Act. In 2009, the ECB taking into consideration the fact that:
 - the political parties were being formed for the first time;
 - the familiarization tours, although unforeseen, was necessary;
 - fixed assets form more than 10% of total audited expenditures of the political parties for the financial year 2007-2007;
 - both parties were in a similar financial situation of having loans payable to financial institutions;
 - both parties owed and had agreed to pay (albeit differing amounts) to respective former Party Presidents, other agencies and individuals which were in breach of the Public Election Fund Act and the provision allowing for the ECB to take administrative measures under Section 564 of the Election Act 2008 directed the two parties, among

others things, to clear all financial liabilities within the next four financial years i.e. by 30th June 2012 and not incur any more dues to non permissible sources which were in contravention of the Public Election Fund Act. This was duly notified publically on 31st January 2009.

In other words, yes, there was a breach, but the two parties were given a chance to set things right by complying with the directives of the ECB as contained in the public notification.

4. Interface between RAA and ECB

a. Currently the interaction between RAA and ECB appears limited to exchange of letters to conduct audits and sending copies of Audit Reports. Both institutions have their distinct respective mandates but when it comes to the accounts of political parties, there is some convergence in the objective: compliance by political parties to electoral laws and established financial norms. Thus, it is possible for these two institutions to work in tandem towards this objective without overstepping their respective mandates.

5. Current Status

As of 30th December 2013, the audit observations as contained in the AAR 2012 have been resolved to the satisfaction of RAA other than the following:

<u>DPT</u>

The balance amount of Nu. 165,899.50 under Accounts Receivables has been carried forward to the current financial year (2012-2013) accounts and a separate observation has been issued on it. As such, this para reflected in the AAR 2012 has been treated as resolved for now.

<u>PDP</u>

A balance of Nu.1, 268,995.32 remains under Accumulated Current Liabilities. The PDP has assured that it will make a public notification of old unclaimed current liabilities other than the amount of statutory liabilities, and if no claims are lodged within the prescribed time frame, the same will be reflected accordingly in their accounts for 2014. The compliance of assurance will be verified in the next audit.

III. PACs Recommendations

- 1. All Political Parties henceforth should exercise greater prudence with their finances and adhere strictly to the Electoral Laws.
- 2. Such oversight and inconsistencies should not be repeated in the future. New parties should be adequately advised by ECB so that they avoid the same mistakes made by the first two registered parties.
- 3. ECB and RAA should consult each other more when it comes to the accounts of political parties.

Review Report on Performance audit report on Environmental issues in Forestry - National Forestry Inventory (NFI), Forest Fires and Watershed Management

Background

The Public Accounts Committee (PAC), at the first session of the second Parliament proposed that henceforth, the performance audit reports submitted by the Royal Audit Authority (RAA) will be tabled for discussion during its winter sessions, which was duly endorsed by the Parliament. The PAC thus begun reviewing the performance audit reports and the Auditor General's Advisory Series 2013. The PAC has been able to complete the review and hearing process of the performance audit report on Environmental issues in Forestry - National Forestry Inventory (NFI), Forest Fires and Watershed Management January 2012 The PAC had initially planned to table its report on Auditor General's Advisory Series but could not complete the hearings as there were many different agencies involved.

I. Report on Performance Audit

In line with the Constitutional requirement under Article 1.12 and 5.3 of the Constitution and given the importance to the forest eco system and its sustainable management, the RAA conducted the performance audit of forest with special focus on the National Forestry Inventory, Forest Fire and Watershed Management activities with the following objectives:

- to assess whether the Department of Forest and Park Services has maintained the forest inventory as per the type of vegetation, growing stock, description of stands and
- to understand the rigor and adequacy of strategies implemented by the Department to manage forest fires and destruction of water quality risks.

For the purpose of the audit, the activities of the Forest Resources Management Division(FRMD), Forest Protection and Enforcement Division (FPED), and Watershed Management Division (WMD) under the Department of Forest & Park Services were reviewed.

II. RAA findings

The report pointed out that the achievement made in preserving the forest eco system through various initiatives taken by the Government and receiving global attention and recognition was commendable. Followings are some of the achievements made in the Forestry Sector:

- 1. The forest coverage increased from 72.5 percent in 1995 to 80.89 percent in 2010
- 2. Bhutan has been able to designate 51.44 percent of its total land area as protected areas.
- 3. The Community Forest was established to incorporate community participations in management, conservation and utilization of forest resources.
- 4. Bhutan was able to maintain and preserve the rich biodiversity with more than 5600 species of vascular plants, more than 600 species of birds and 190 species of mammals.

While acknowledging the achievements made thus far, the RAA also pointed out the following shortcomings

- 1. There was no clarity on the strategy to meet the Constitutional requirement
- 2. Slow formulation of National Forest Inventory which is a fundamental input for decision making on forest related issues.
- 3. Government Reserve Forest (GRF) outside formal management regimes
- 4. Inadequacy in coordination and monitoring amongst the agencies
- 5. Forest Thinning Programme- a Scientific Management of Growing Stocks
- 6. Disintegrated Information Management System
- 7. Non maintenance of updated records and documents on incidences on Forests Fires
- 8. Slow Formulation of National Fire Management Strategy (NFMS)
- 9. Inadequacy in information of the forest fire incidences
- 10. Aftermath activities of the forest fires
- 11. Inadequate fire-fighting equipment and gears
- 12. Lack of synergy between the DoF & PS and the National Environment Commission (NEC)
- 13. Absence of National Watershed Database (NWD) impede informed decision-making
- 14.Lack of management plans delay subsequent watershed management activities and programmes
- 15.No gap analysis and / or performance evaluation done for watershed management activities and programmes.

III. RAA's recommendations

As directed by Parliament, the RAA conducted a desk review on the status of implementation of the ten recommendations they had made in their report. The DoF&PS submitted their Action Taken Report on the same/ synopsis of which is presented below:

1. A clear strategy should be instituted for a focused direction towards achieving the wisdom of constitution in perpetuity.

Status:

- The National Forest Policy 2011(NFP) has been drafted and adopted by the Government.
- The Forest and Nature Conservation Rules 2006 (FNCR) has been reviewed and revised to fulfill the emerging forestry and governance issues.
- Further, FNCR is under the process of revision and accordingly workshops, seminars and consultation meetings are underway.
- The Department is in the process of developing the National Forest Monitoring System (NFMS) for Bhutan in collaboration with UNFAO.

The Department has **partially implemented** the recommendation.

2. The National Forest Inventory formulation process should be expedited.

Status:

- NFI was initiated in 2009 recognizing its importance and realizing the urgent need for the basic updated scientific and reliable data.
- The international acceptable standard of the Inventory Design and Methodology has been developed and tested.
- Nominations and training of NFI crew was carried out in the subsequent years.
- The field enumeration started in July 2012.

The Department has **partially implemented** the recommendation.

3. Forests outside formal management regimes should be brought under management regimes for sustainably managing GRF.

Status:

- Guidelines on preparation of plans for management of forest areas outside the FMU system have been developed and endorsed by the Department.
- Training on preparation of Management plans has been imparted to staff of Territorial Divisions and National Parks.
- 15 plans have been technically reviewed, printed and distributed back to field offices for implementation out of 17 Management of Forest Areas outside FMU System Plans.
- Plans prepared for areas within Protected Areas (PAs) are kept on hold.
- The plans for PAs will not be processed separately; rather it shall be used as an Addendum to Park Management Plans.

The Department has **partially implemented** the recommendation.

4. Proper coordination amongst the agencies should be initiated to bring harmony towards achievement of common goal.

Status:

- The Department is undertaking the National Forest Monitoring System in collaboration with FAO to ascertain forest cover.
- A study was conducted by Dr. Sangay Wangchuck on Macro Analysis of the organization and coordination of Department of Forests called "Keeping and Building Relevant and Resilient Institutions: The Department of Forest's Macro Analysis" in 2009. This analysis provided an outlook to the department's coordination system and organizational structure. However, it was felt necessary to revise and relook on the current system.
- Currently the Cadastral resurvey by the National Land Commission is underway.

The Department has **partially implemented** the recommendation.

5. The Department should explore the prospect of forest thinning.

Status:

- A total of 3000 hectares of blue pine and mixed conifer stands were thinned in Thimphu, Paro and Bumthang Dzongkhags.
- The Natural Resources Development Corporation Limited (NRDCL) makes a quarterly report to the Department of the total area thinned and total volume achieved.

- Further potential thinning areas are identified on a need basis and depending on the market situation.
- Guidelines on scientific thinning of blue pine and mixed conifer stand have been developed with the help of the research wing of the Department (Research and Development Center, Yusipang, Thimphu).
- A Scientific Thinning Plan has also been developed and published and sent to field divisions (to help guide them in marking and implementation of thinning activities).
- Under ABSD target, 3000 hectares of blue pine and mixed conifer stands have been thinned.

The Department has **partially implemented** the recommendation.

6. The Department may initiate integration of information management system to assist real-time decision making.

Status:

- FIMS has conducted numerous trainings on Forest information Database (FID) for Territorial Divisions and Protected Area staff on collecting data and sending it online to FIMS.
- FIMS centrally coordinates the information received from field offices and classifies them based on the category of information received.
- FIMS via the Department also published two information booklets (Forestry Development in Bhutan and Forestry: Facts, Figures & Trends in 2011).
- Forest Information Management Section under Forest Resources Management Division houses (FIMS) acts as a single storehouse to collect, analyze and disseminate information.

The Department has **partially implemented** the recommendation.

7. The updated records and document on incidences of forest fires should be maintained and also expedite formulation of the National Fire Management Strategy.

Status:

• National Level Forest Fire Management Strategy was developed and distributed.

- Forest Fire Rules of Bhutan 2012 has been developed and endorsed by the Department.
- Awareness campaign on forest fires on-going especially during early dry season [October-April].
- Fire occurrence, trends and causes assessment was completed.
- Forest Fire Volunteer Programs as a pilot project in the capital is underway and will be replicated in other Dzongkhags in the future.
- As a regular activity, public awareness campaigns on sensitization to forest fires and its impact are being organized.
- Forest Fire incidences and area damaged record:-Standard reporting format developed, data compiled and records maintained with the Fire Section of the Department, Data shared with FIMS.

The Department has **fully implemented** the recommendation.

8. Proper coordination and linkages mechanism should be established between the DoF & PS and the NEC.

Status:

- Watershed Management Division (WMD) involves agencies that have some stake in water and land resources like NEC, DHMS, NSSC, Flood Division, MoWHS in trainings and workshops.
- NEC and WMD have been coordinating in terms of sharing of knowledge and information/data.

The Department has **partially implemented** the recommendation.

9. A national watershed inventory database should be in place for making key decisions in the management of watershed.

Status:

- There are five major and two minor river basins in Bhutan (LUPP 1997).
- For the practical purpose of implementation, watersheds across the country have been delineated using a threshold of 5000 hectares.
- There are 186 watersheds

- Guidelines for rapid assessment and classification of watersheds were developed to identify critical and degraded watersheds.
- Assessment and classification of Wangchhu and Punatsangchhu river basins have been completed and the watershed management plans for two degraded watersheds are in final draft form.
- Mangdechhu and Kurichhu basins will be assessed in the 11th FYP.
- Some of the activities are identified in watershed management planning taken up by the gewog RNR sectors.

The Department has **partially implemented** the recommendation.

10. Timely monitoring and evaluations (M & E) must be done to ensure proactive interventions.

Status:

- Management plans are being developed.
- M & E will be carried out during and after implementation of the management plans.

The Department has **partially implemented** the recommendation.

IV. PAC examination of Review Report on Performance Audit

In examining the performance audit of the Department of Forest and Park Services, the Committee has looked into what the agency has done in response to the recommendations made by the RAA. The Committee found that the concerned agency has done significant work to address the issues raised in the audits. It was apparent that the Department has taken the audits seriously and instigated processes to implement those recommendations that were accepted.

V. Hearing

The hearing with the officials from the Department of Forest and Park Services was done on 10th January 2014 to examine the progress on the recommendations made by the RAA and the initiatives the Department has undertaken to address the recommendations. Despite the shortage of manpower, the Department is continuously working towards having better forest management system in dealing with the issues on National Forestry Inventory, Forest Fires and Watershed Management through revision of most of the policies, rules and regulations and development of new monitoring system. Further, with the exercise on, most of the National Forestry Inventory will be completed by 2015 and the Watershed Management and Forest Fires to be addressed by the end of 11th Five Year Plan.

VI. PAC's Recommendations

- The PAC is cognisant of the fact that some of the recommendations will take much longer to implement, or will be addressed through the implementation of proper policies and the development of a National Forest Monitoring System (NFMS). Nonetheless, the PAC encourages and recommends that the Department of Forest & Park Services follows through on the work already started and commitments made.
- 2. The Committee recommends that the Department intensify their awareness program on prevention of forest fire together with the Local Governments.
- 3. The Ministry should expedite putting in place a proper mechanism of coordination and communication between various organization/stakeholders so as to leverage their efforts towards the achievements of common goals.
- 4. The shortage of manpower and financial constraints are the two main reasons that agencies cite for their inability to implement plans and programmes fully. The Government needs to assess and address these recurrent issues on a priority basis.
- 5. The Minister for Agriculture should update the Parliament on the status of partially implemented recommendations on a regular basis.