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ROYAL AUDIT AUTHORITY



PERFORMANCE AUDIT REPORT



CHIPHEN RIGPEL PROJECT

JULY 2015





རྒྱལ་གཞི་ཁྲིམས་ཞིབ་དཔྱད་འཛིན།
ROYAL AUDIT AUTHORITY
Bhutan Integrity House

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



July 2, 2015

RAA (AG-SP)/2015/1349

The Hon'ble Minister,
Ministry of Information & Communications,
Thimphu.

Subject: Performance Audit Report of Chiphen Rigpel Project

Lyonpo,

Enclosed herewith, please find a copy of the Performance Audit Report of Chiphen Rigpel Project (CRP). The Royal Audit Authority (RAA) had conducted the audit under the mandate bestowed by the Constitution of the Kingdom of Bhutan, the Audit Act of Bhutan 2006, and Clause 9 of Master Agreement. The audit covered the period from inception (2008) till 31st December 2014.

The project was formally launched on 30th April, 2010 by the then Hon'ble Prime Ministers of Bhutan and India. The approved cost of the project was Nu. 2.052 billion. It was funded by the Government of India and solely executed by the NIIT Limited, India.

The report highlights accomplishments and initiatives, as well as shortcomings and deficiencies observed by the RAA. The RAA noted that the CRP had reportedly been able to achieve its target within the stipulated timeframe. However, the RAA also observed deficiencies and flaws in the operations of the project. These have been detailed in **Chapter three and four** of the report.

Some of the pertinent issues observed include:

- ⊕ The project has not realized its objective to transform Bhutan from subsistence economy to information rich economy. The idea of creating Bhutan as a "Knowledge based society" was not properly planned;
- ⊕ There were inadequacies in the Project Master Agreement. The Master Agreement does not contain the specification of goods and services and Bill of Quantities/Bill of Materials;
- ⊕ There was a case of defective payment clauses in the Master Agreement. The payment was made on tranches and percentage basis although there was separate approved itemized cost breakup;

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- His Majesty The King Jigme Khesar Namgyel Wangchuck

- ⊕ As per the Clause 3.6 of the Master Agreement, the project in association with DIT were required to prepare detailed sustainability plan by the 4th year of the project. However, the NIIT Limited had not prepared project sustainability plan although 88% of the Nu. 5,406,000.00 allocated for the same had been released;
- ⊕ The DIT and other implementing agencies such as MoE, RIM, MoLHR, and RUB were never involved at the time of project conceptualization, and did not carry out proper need analysis whether such project and its components were required or not;
- ⊕ The implementing agencies had not properly evaluated the services rendered by the project. For instances, some project components were not implemented as per the set criteria, lacked adequate documentation and variation in figures reported. There were also no mechanism instituted for evaluating the services/outputs of the project to ensure that intended outputs were delivered and value for money ensured;
- ⊕ Despite, handing-taking of computer labs between the NIIT Limited and implementing agencies, it was noted that properties transferred were not recorded in the Inventory Register of the agencies concerned;
- ⊕ The NIIT Limited had prepared unrealistic cost for some documents despite most of the contents in the documents were incomplete, inaccurate, and not practical, at the time of project implementation. The review by the RAA revealed that NIIT limited had unreasonably priced on services provided;
- ⊕ The inadmissible payment of Service Tax, amounting to Nu. 60.70 million, was paid towards the NIIT Limited as it is not applicable for the project funded by the GoI; and
- ⊕ The Project had failed to involve the private sectors as per the project final scope and deliverables. The private sectors were involved in the areas where there were no alternative such as catering, transportation, accommodations, repair & partial maintenance of hardware, Dzongkha UNICODE training etc.

The RAA prepared the report based on the documents made available by the NIIT Limited and DIT, MoIC. Extensive discussions were carried out with the implementing agencies such as; MoLHR, MoE, RUB, RIM and Project Director. The draft report was issued on 27th February 2015 and responses were received on 31st March 2015. The detailed written responses are enclosed in this report as **Appendix**.

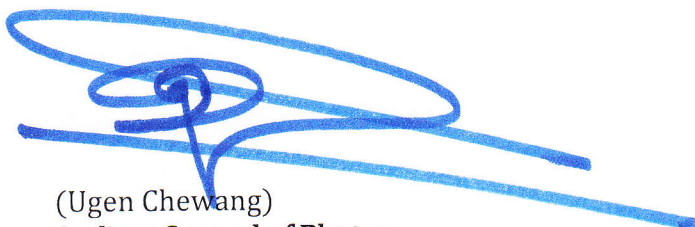
Most of the findings of the RAA have been generally agreed and accepted by the Project Coordination Committee (PCC). The report has been finalized after reviewing and incorporating the comments and justifications from the PCC of the project. Based on the findings and comments received from the PCC, the RAA had formulated series of recommendations, which are intended to help streamline the management and sustainable use of activities initiated through the project.

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The RAA would appreciate receiving detailed Action Plans based on the audit findings and recommendations **on or before 31st October 2015** with clear and definite timeframe for implementing the recommendations.

We would also like to take this opportunity to acknowledge the officials of the MoIC, NIIT Limited and implementing agencies for rendering necessary co-operation and support that had facilitated the smooth completion of the audit.

Yours respectfully,



(Ugen Chewang)
Auditor General of Bhutan

Copy to:

1. The Hon'ble Lyonchhen, Royal Government of Bhutan, Thimphu;
2. The Hon'ble Gyelpoi Zimpon, His Majesty's Secretariat, TashichhoDzong, Thimphu;
3. The Hon'ble Speaker, National Assembly of Bhutan, Thimphu;
4. The Hon'ble Chairperson, National Council of Bhutan, Thimphu;
5. The Hon'ble Chairperson, Public Accounts Committee, Thimphu;
6. The Hon'ble Minister, Ministry of Finance, Thimphu;
7. The Hon'ble Secretary, MoIC, Thimphu;
8. The Hon'ble Secretary, GNHC, Thimphu; and
9. The Project Director, NIIT Limited, Thimphu.

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

TITLE SHEET

1. Report Name : Performance Audit of Chipen Rigpel Project (CRP)

2. AIN :

3. Executing Agency : NIIT Limited and DIT, MoIC

4. Name of Audited Agency

Sl. No.	NAME OF AUDITED AGENCY
i.	NIIT Limited
ii.	DIT, MoIC
iii.	MoLHR, MoE, RIM and RUB

5. Schedule of audit execution: 1st September to 30th November, 2014

6. Name of Inspecting team

Sl. No.	NAME	DESIGNATION
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ii.	Dawa Tshering	Audit Officer
iii.	Leki Tshering	Audit Officer
iv.	Jigme Sherab	Audit Officer

7. Supervising Officer

Sl. No.	NAME	DESIGNATION
i.	Tempa Gyeltshen	Assistant Auditor General

8. Advisory Group

Sl. No.	NAME	DESIGNATION
i.	Jamtsho	Joint Auditor General
ii.	Prem Mani Pradhan	Deputy Auditor General
iii.	Chimi Dorji	Assistant Auditor General
iv.	Chandara Bdr. Gurung	Assistant Auditor General



PERFORMANCE AUDIT REPORT ON CHIPHEN RIGPEL PROJECT

JULY 2015

DISCLAIMER NOTE

The audit was conducted in conformity to the RAA Auditing Standards and Performance Audit Guidelines. The review confined to assessing the activities and operations of the Chiphen Rigpel Project. The audit was based on audit planning prepared by the Royal Audit Authority and the findings were based on the facts and information made available and accessible to the audit team by the NIIT Limited, DIT, MoIC and other implementing agencies.

This is also to certify that the auditors during the audit had neither yielded to pressure, nor dispensed any favour or resorted to any unethical means that would be considered as violation of the Royal Audit Authority's Oath of Good Conduct, Ethics and Secrecy.

LIST OF ABBREVIATIONS

BoM:	Bill of Materials
BoQ:	Bill of Quantities
CICs	Community Information Centers
CRP:	Chiphen Rigpel Project
CST	College of Science & Technology
DIT:	Department of Information Technology
FRR:	Financial Rules and Regulations
MoE:	Ministry of Education
MoIC:	Ministry of Information & Communcations
PCC:	Project Cordination Committee
PLS:	Playground Learning Station
PRR:	Procurement Rules & Regulations 2009
RAA:	Royal Audit Authority
RGoB:	Royal Governemnt of Bhutan
RIM:	Royal Institute of Management
RUB:	Royal University of Bhutan
TSP:	Total Solution Project
TTC:	Teacher Training Center
YDF:	Youth Development Fund

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CHAPTER 1: ABOUT THE AUDIT

1.1 Background

Article 25 (1) of the Constitution of the Kingdom of Bhutan 2008 and Section 3 of the Audit Act of Bhutan 2006 provide that “*There shall be a Royal Audit Authority to audit and report on the economy, efficiency, and effectiveness in the use of public resources*”. Further, the Section 38(e) of the Audit Act of Bhutan 2006 requires Royal Audit Authority (RAA) to “*Conduct the audit of aid, grants and public debt of the nation*” and the Project Master Agreement, Clause 9 specifically mandates the RAA to conduct the audit on a regular basis.

In line with this constitutional responsibility and in terms of the specific mandates stipulated in the Audit Act of Bhutan 2006, the RAA had carried out the 'Performance Audit of Chiphen Rigphel Project'.

1.2 Objectives of the Audit

The RAA conducted the audit with an overall objective to ascertain whether due regard was given in ensuring economy, efficiency and effectiveness in the operations & management of Chiphen Rigphel Project. The specific objectives were as designed to:

- 1 ascertain the adequacy and compliance to legal and policy framework in place;
- 2 assess whether due care was exercised in the identification, preparation and appraisal of the project, and the requirement has emerged on need-based or based on overall developmental policies of the Government;
- 3 review whether the planned activities and programmes had been implemented as agreed and completed on time;
- 4 assess that the programmes and activities undertaken were relevant and had benefited the stakeholders; and
- 5 ascertain whether proper mechanism had been instituted for the sustainability of the programmes and activities.

1.3 Audit Scope

The audit covered the period from inception (2008) till June 2014.

The audit mainly covered the initiation, planning, execution, completion and post implementation phase of the project. The review focused, among others primarily on ascertaining the conceptualization and implementation of the project. The team visited 127 sites across the country and physically verified the project

sites. The total number of sites vis-a-vis the total number of project sites visited by the audit team were as provided in the Table 1.1: The project sites were identified based on the following parameters;

- i. Geographical coverage (East, West, Central & South);
- ii. Remoteness of project sites;
- iii. Maximum Location of the project sites; and
- iv. Number of trainees.

For better clarity of actual achievement of the Chipen Rigpel Project, the RAA did not include in its study, the Nu.115 million which were reallocated to the construction of 75 Community Information Centers (CICs) and procurement of equipment and furniture for 100 CICs from the overall project funds. This was because, there were contributions to CICs from other donors such as, RGoB, GoI, Swiss Development Corporations (SDC), SAARC Development Fund etc. Thus, it may require another detail audit to assess the economy, efficiency and effectiveness of the delivery of the services and impact thereof from the CICs notwithstanding the fact that it has been covered during the normal courses of financial audit.

The RAA also conducted survey for two project components namely enabling e-governance & empowering teachers to ascertain impact from the training conducted by the project. The survey was conducted in ten Dzongkhags by the

Table 1.1: Total number of Project sites vis-a-vis number of sites visited by the team

Sl. No.	Components	Total No of Sites	No. of Sites visited
1	Enabling E-Governance	7	4
2	Empowering Teachers	7	6
3	Enhancing Employable Skills	8	5
4	Engaging Vulnerable Youths	3	1
5	Tertiary Institute go Hi-Tech	5	4
6	ICT at Schools	168	63
7	Reaching the Unreached	131	44
Total		329	127

RAA team and for the wider coverage, survey questionnaires were distributed through respective Dzongkhag Human Resource officers.

1.4 Audit Limitations

During the course of audit, the RAA encountered following limitations:

- ⊕ The audit was primarily constrained by absence of adequate documentation and records pertaining to the Project.
- ⊕ Absence of itemized cost break-up for each project components has constrained RAA from giving an objective conclusion of analysis with regard to the Project's economy aspect.

1.5 Audit Methodology

The team reviewed the policy documents, conducted survey and interviewed number of relevant officials during the course of audit. Some of the methodologies adopted for this audit include:

- ⊕ Understanding of legislations, underlying rules and regulations, government policies that were directly related to the Project. The important Act, and some of the policies referred to were: Bhutan Information and Communication Act 2006, ICT Policy in Bhutan 2003-(A white paper), Bhutan Information and Communications Technology Policy and Strategies 2004, and Bhutan E-governance master plan 2014.
- ⊕ Inspected and examined the records, documents and financial statements of the project made available to the audit team;
- ⊕ Conducted interviews and distributed survey questionnaire to study the impact of the Project;
- ⊕ Reviewed monitoring and evaluation system instituted for the project;
- ⊕ Conducted physical verifications and site visits across the country; and
- ⊕ Conducted consultative meetings with the relevant officials.

CHAPTER 2: OVERVIEW OF THE CHIPHEN RIGPEL PROJECT

2.1 Background

The “Chiphen Rigpel Project” initially known as “Total solution Project” was aimed at enabling Bhutan as a Knowledge-based society by leveraging technology and education. The NIIT Limited, India initially submitted the proposal to the Royal Government of Bhutan and later solely executed the project. The Memorandum of Understanding (MoU) between DIT and NIIT Limited was signed on 14th February, 2009 and Master Agreement on 11th March, 2009.

The Project was funded by Government of India with Nu. 2.052 billion. The project was formally launched on 30th April, 2010 by the then Hon'ble Prime Ministers of Bhutan and India. The whole project comprised five major components and each component was implemented by the respective lead agencies.

The summary of scope of the project stipulated in the Master Agreement is as reproduced in the Table 2.1

Table 2.1: Project scope stipulated in the Master Agreement				
Sl. No.	Components / services	Training/certifications/Schools/sites	Terms of execution	Reference to Annexure in the Master Agreement
1	Training of Government officials towards enabling e-Governance	7000 Civil Representatives	3.5 years	Annexure 1 of the agreement
2	Taking ICT to Government Secondary(High, Middle and Lower) schools on BOT(Build, Operate & Transfer) basis	168 Schools	5 years	Annexure 2 of the agreement
3	Raising Morale and Motivating Teachers	5000 Teachers	3.5 years	Annexure 2 of the agreement
4	Education for employment to build knowledge society	11 centers	4 years	Annexure 3 of the agreement
5	Reaching the unreached	261 Stations	5 years	Annexure 4 of the agreement

Courtesy: Master Agreement signed on 3/11/2009 between DIT & NIIT Limited

Clause 2.2 of the Master Agreement states that “*Scope of Services under all the respective Annexure will be detailed out later in the Implementation Plan to be submitted by NIIT to DIT and approved by DIT. The implementation plan and schedule of each of the services/project will form part of the contract document*”.

2.2 Payment Structure & Cost break-up of the Project

Section 7 of the Master Agreement outline, the payment terms and price structure of the project. The contract price amounting to Nu. 2.052 billion was agreed to be paid in 21 tranches against milestones achieved. The details of payment schedule and milestone as mentioned in Annexure-5 of the Master Agreement is reproduced in **Annexure 1**.

The details on cost breakup as accepted by the MoIC on 22nd January 2010 for whole project are provided in the **Appendix A-1** and summarised in Table 2.2:

Table 2.2: Summary of cost break-up for the Chiphen Rigpel Project		
Sl. No.	Component	Price (Nu. in Million)
1	Infrastructure	202.18
2	Infrastructure for Community Information Centers	114.66
3	Services	1,573.75
4	Service Tax	162.10
	Total for the Project	2,052.70
<i>Courtesy: Summary of Cost break-up submitted by NIIT Limited.</i>		

On the other hand, project has provided budget break-up for each component in the project implementation manual. The summary of budget break-up with project component is as provided in Table 2.3.

Table 2.3: Budget break-up via a project component wise			
Sl. No.	Sector	Budget (Nu. in Million)	Cost per learner (Nu)
1	E- Governance	117.20	16,289.00
2	Empowering Teachers	131.50	26,047.00
3	ICT @ Schools	1068.90	3,636.00
4	Enhancing Employability Skills	140.50	16,715.00
5	Tertiary Institutes Go High Tech	86.10	35,891.00
6	RIM Training Institute	22.10	27,670.00
7	YDF	17.70	14,776.00
8	Hiwel Playground Learning Station	31.80	318.00
9	E-Waste Management	20.80	
<i>Courtesy: Project Implementation Manual</i>			

2.3 Implementation Modalities of the Project

In order to expedite the works, the Project Coordination Committee (PCC) was established to provide overall leadership, which was chaired by the Secretary, MoIC. The members of the PCC were the secretaries from MoIC, MoE, MoLHR, GNHC, Director General of RIM, and Vice Chancellor of RUB. Under their

leadership, many negotiations had taken place with NIIT Limited and accorded in the final project scope and deliverables.

The Project Director was also appointed for timely completion of the project and to act as a linkage between Government agencies and NIIT Limited on all matters relating to the project.

2.4 Final scope and deliverables

The final project scope and deliverables were signed between the Chairman of PCC, RGoB and NIIT Limited on 16th April, 2010. These deliverables together comprised of complete and final project scope that was agreed between NIIT Limited, PCC and all other relevant stakeholders. The detail project scope and deliverables were as provided in **Appendix A-2**.

2.5 Progressive Development and Implementation status of the project

The RAA on review of the progress of the project observed that Chipen Rigpel Project was well on track as per the master agreement. From the six project components, five components were already completed and handed over to the respective lead agencies. One component i.e ICT @schools is in the final year and will be completed by the end of year 2015. Some of the commendable and progressive developments of the project were as mentioned below:

- i. The project has established over 200 computer training laboratories across the country. These laboratories were mainly established in the schools, vocational institutes and the colleges across the country. In addition, the project has also provided course materials for the training, Smart Science Station, Math Lab, Map Creator, and Multimedia Libraries as a part of the project components.
- ii. The project has reported to have trained and certified more than 32,318 participants in the field of basic as well as advanced ICT courses within year four of the project operations. These include civil servants, teachers, corporate employees, private sector employees, monks from the Dratshang Lhentshog and Armed Forces excluding students studying ICT class in the lower to higher secondary schools in 168 schools.
- iii. As reported by the Project, the target was exceeded by more than 7,318 participants which include training of 10,647 civil servants, teachers, corporate bodies, private sectors etc. Under enabling e-governance and empowering teachers based on agreed scope and

deliverables, the project had issued 19,772 certificates ranging from one to ten times per participants.

- iv. The survey conducted by the RAA on various project components found out that 98% of the respondents were aware of the project. The survey on e-governance training revealed that majority of the participant i.e 64.9% of 456 respondents rated the 'quality of training' as good, while 24.3% of them rated as excellent. 10.3% of the respondents rated as satisfactory and only 2% of the respondents rated poor. Similarly, the survey on training of empowering teachers revealed that of the 758 respondents, 74.8% of the respondents rated 'content of the training' as mostly related to their work, while 24.7% of the respondents rated as generic. However, only 0.53% of the respondents found the training not related to their works.
- v. As of 31st December 2014, the project has spent over Nu. 1.920 billion of the total allocated budget of Nu. 2.052 billion. Of this Nu. 316.85 million were spent on infrastructure like setting up of computer laboratories and Nu. 1,603 million on providing services like trainings and supply of course materials.

CHAPTER 3: COMMON FINDINGS

Despite some significant progressive development in the project, there were still shortcomings and lapses involving poor quality of deliverables and outputs from the project. The problems were primarily rooted to inadequacies in the master agreement such as lack of measurable and verifiable quality outcomes of the project. The inadequacies in the oversight of the contract administration and improper understanding of contractual terms failed to derive intended objectives of the project.

The deficiencies and lapses observed in the operations of Chipen Rigpel Project were as detailed below:

3.1 Inadequacies in the Master Agreement

On review of Master Agreement, it was observed that, some of the important clauses were not incorporated in the Agreement. The instances of such deficiencies were as presented below:

3.1.1 Unclear specification of goods and services and Bill of quantities/Bill of Materials

- i. The Master Agreement did not contain the specification of goods and services and Bill of Quantities/Bill of Materials. Although the Project Implementation Manual contained the specification, it was vague and was not comprehensive for all the equipment and materials delivered by NIIT Limited.
- ii. The Project Master Agreement and the Project Implementation Manual did not have a Bill of Materials and it was not made a part of the contract. Perhaps Bills of Materials that were made as a part of the contract i.e. Project Implementation Manual, allowed with complete discretion to contractor in terms of what specification of equipment were to be delivered.

Master Agreement did not contain the specification of goods and services of Materials. This has allowed the contractor with complete discretion in terms of what specification of equipment is to be delivered.

3.1.2 Defective payment clause

- i. As per the Master Agreement, Clause 7 on Consideration, Sub-Clause 7.1, it states that “In consideration of the performance by NIIT of its Services hereunder, DIT shall pay to NIIT or its authorized representative, the amount and on such terms and timelines as provided in Annexure-5 to this Agreement.” Further, Sub-Clause 7.3 states that “All payments under this agreement as mentioned in Annexure 5A were payable as per the payment schedule and milestones defined in Annexure-5A.”
- ii. On review of the price and payment terms, it was observed that the payment was made on Tranches and percentage basis as against commercial invoice, complete Airway Bill, Packaging List, Inspection certificate from third party, Certificate of Insurance and Certificate of Origin. In fact, the Master Agreement did not contain and specify the sectoral cost break- up (budget) and itemized cost on each components of the project.
- iii. Further, cost detailing the break-up of consideration to the four broad sectors covered by the Project of Nu. 2.052 billion submitted by the NIIT Limited to MoIC, for supply of goods and services were not used as a basis for signing of the Master Agreement in the first place and release of the payment at a later date. The detail cost break up is mentioned in **Appendix A-1**.
- iv. The Project Coordination Committee of the Chiphen Rigpel Project justified that they have inherited a signed MoU & Master Agreement from predecessors who were no longer in the service, and will not attempt to provide detailed comments, justifications and clarification on issues related to the clauses of the Master Agreement and the MoU. (**Refer Appendix B**).

3.2 Lack of Sustainability Plan

- a. Project is in the fourth year of implementation since its launch in April 2010. On review of budget and expenditure, the project had utilized Nu. 1,920.20 million representing 94.6% of the total budget of Nu. 2,052.70 million. The project has also completed most of its project components and handed over to the respective implementing agencies except schools’ component.
- b. In this regard, as per the Master Agreement, Clause 3 on NIIT’s obligations, Sub Clause 3.6 states that “*NIIT shall provide a “how to” plan to enable DIT to support and maintain any software, systems, multimedia contents, teaching materials, and manuals for period of 5 years after the end of the project.*” Further Sub Clause 3.9 states that “*NIIT in association with DIT will prepare a detailed sustainability plan in year 4 of the project.*”

- c. However, as of date of audit, NIIT in association with DIT doesn't have any sustainability plan. The RAA has noted some of the pertinent issues as discussed below:

- i. The project has established computer laboratories, Playground Learning Station (PLS) and introduced various ICT courses in the colleges, vocational institutes, schools and community centers in various parts of the country.

- ❶ NIIT in association with DIT doesn't have any sustainability plan as required by the Master Agreement.
- ❷ Maintenance of computer laboratories, PLS has already become an issue in many parts of the institutes, colleges and community centers despite the fact that project had provided the maintenance so far.
- ❸ Besides violating the terms of Master Agreement, the payment in totality to NIIT Limited is not justified as the detail sustainability was to be prepared in association with DIT.

The RAA observed that the maintenance of computer laboratories and PLS has already become an issue in many parts of the institutes, colleges and community centers despite the fact that project had provided the maintenance so far. On the other hand, many colleges and institutes had to do away with the courses introduced by the project due to lack of human resources and relevancy of the course to the college curriculum.

- ii. The project currently employs 181 Bhutanese ICT graduates particularly for the School component. While this will go up to December 2015, issues related to providing these employed graduates back in job market seems to be another concern observed during the course of audit. On the other hand, many implementing agencies especially colleges, institutes and schools were concerned about the availability & capability of technical and managerial personnel required to manage the activities once the project phases out.
- d. As per the Master Agreement a detailed sustainability plan should be prepared by NIIT Limited in association with DIT by the end of year four, for which fund of Nu. 5.41million had been specifically allocated. The review found out that the detail sustainability plan is still not in place, although 88% (Nu. 4.76 million) of the allocated fund had been released to NIIT Limited by way of payments in Tranches. Besides violating the terms of Master Agreement, the payment in totality to NIIT Limited is not justified as the detail sustainability plan was yet to be prepared.
- e. The PCC justified that the issue was discussed several times in its meetings and same will be discussed in the next meeting (**Refer Appendix B**).

3.3 Lack of clarity in setting of project targets and components

As per the Memorandum of Understanding (MoU) signed between RGoB and NIIT Limited on 14th February 2009, the intent of the Project was to create ICT enabled knowledge based society, with employment opportunities in the knowledge sector and complete IT awareness among the citizens. In this context, ICT has been identified as the most important tool “to transform a subsistence economy into an information-rich, knowledge-based economy poised for accelerated economic growth”.

The RAA noted that the project’s objective to transform Bhutan from subsistence economy to information rich economy was not realized. The idea of creating Bhutan as a “Knowledge based society” was not properly planned;

- i. As per the final scope and deliverables signed between RGoB and NIIT Limited, the latter was required to train 7,200 civil representatives covering senior leaders to administrative staff, train 5,000 teachers in basic ICT and implement ICT in 168 schools. It was also required to institute basic as well as advanced ICT training course for the certification of 12,800 youths in vocational and tertiary institutes and setting up of 131 playground learning stations.
- ii. However, on review of the project component as provided in the Table 3.1, it was found that project had failed to deliver complete ICT awareness to the Bhutanese citizens. For instance, under the “Enabling E-governance component” the project had targeted to train only 7,200 civil representatives against the total of 16,116 civil servants in the field of enabling e-governance excluding teachers, with cost implication of Nu.117.28 million.

Table 3.1: Actual Vs Target for each project component

Sl. No.	Components	Cost incurred (Nu. In Million)	Targets	Actual Number	Difference	Remarks
1	Training on Enabling E-governance	117.28	7,200	16,116	8,910	Teachers excluded
2	Training of Teachers	131.54	5,000	7,067	2,067	Private teachers excluded

3	ICT to High & Middle Sec. schools	990.70	168	169	1	Private schools excluded
4	No. of Certification of youths under vocational and tertiary institutes	510.73	25,600	NA	NA	No availability of data
5	Reaching the unreached	31.84	131	NA	NA	Project proposed 261 sites
<i>Courtesy: Annual Education Statistics 2010 & Statistical yearbook 2010</i>						

- a. Based on the instances observed in almost all the five project components, the RAA has noted following lapses in regard to target setting in the Master Agreement;
 - i. Despite the fact that RGoB clearly stated its expected outcome in the MoU, the project failed to incorporate important issues such as creating employment opportunities in the knowledge sector and creating complete ICT awareness to the citizens except for the identified sectors. Further, the project's intention to transform Bhutan from subsistence economy to information rich economy was not realistic. Thus, the idea of creating Bhutan as a "Knowledge based society" has remained only in paper rather than becoming a reality.
 - ii. The reason for training the 7,200 civil servants and other civil representatives was to enable e-governance in Bhutan. However, the training was not based on the e-governance services provided by the Government. The training was only basic awareness on ICT and not focused on strengthening the capacity of e-governance service providers that is already instituted. Therefore, there is no direct benefit and no enhancement of e-governance services provided in the country.
 - iii. 5,204 teachers were trained on the use of basic ICT skills in the schools. However, it was observed that most of the schools that the RAA team visited, teachers were still required to submit their lesson plan in hardcopy and schools do not have enough facilities like computers, projectors, printers and internet facilities to use the skills acquired from the training. Further, there were no guidelines or directives on the use of ICT in the teaching-learning method based on the skills obtained from the training.

- iv. The project has identified 168 schools to introduce ICT classes. These include classes from 7-12 studying in Lower Secondary, Middle Secondary and Higher Secondary schools. However, 17 private schools which include 13 Higher Secondary, three Middle Secondary and one depriving the opportunities of 8,409 students in learning ICT skills. (*Annual Educations Statistics 2011*).
- v. The number of certification of 19,772 youths for employment was not clearly stated. On review of the certificates issued to the youths, it was observed that some youths have availed more than 10 certificates, which did not add much value to seek employment opportunities. And in many institutes RAA visited, only basic ICT courses were offered under the project, that too for only two years.
- vi. The reaching the unreached concept was fixed in the project components and it was not proposed by the RGoB. The PLS established in the Community Centers in 131 centers were hardly used by the people due to non-feasibility of locations.
- vii. The PCC justified that the Project does not attempt to deliver complete ICT awareness trainings to all Bhutanese citizens, but has targets as agreed in the Scope. In the Table 3.1, the scope of training on enabling e-governance is taken as the whole civil servants minus the teachers, which is not true. The Scope is to train 7,000 leaders and civic representatives on enabling e-governance topics and is not exclusively for civil servants. It is not fair to compare targets fixed in 2010 with number of teachers or civil servants today. You will appreciate that for a final agreement, the target numbers had to be agreed and frozen at some stage. Further the PCC argued that there were no restrictions placed upon the individual who on the basis of their eligibility and aptitude could pursue additional courses (**Refer Appendix B**).
- viii. Therefore, based on the justification submitted above, the RAA viewed that project has not attempted to meet its objectives laid down in the MoU and the Master Agreement. The project's objective to transform Bhutan from subsistence economy to information rich economy was not realized and the idea of creating Bhutan as a "Knowledge based society" was not properly planned.

3.4 Need assessment not carried out adequately during the conceptualization of Chiphen Rigpel project

- a. The DITT, MoIC have not carried out proper need analysis on ICT situation in the country and its actual intended objectives for instituting such projects in the country.

- b. The assessment of needs would entail determining the nature and scope of work to be carried out with due regard to its complexity, identifying the resource (knowledge and skills) gap and determining the actual needs for such services.
- c. However, the implementing agencies such as, the DITT, MoE, RIM, MoLHR, and RUB were never involved at the time of project conceptualization, and did not carry out proper need analysis whether such activities were required or not.
- d. On review of final scope and deliverables of project, it was observed that the agencies responsible to implement such projects were negotiating on number and content of the projects rather than prioritizing the works to be carried out. It also appeared that the project components were indiscriminately agreed without properly assessing its human resource capacity, infrastructure and ICT facilities, feasibility and demographic situation of each location.
- e. The instances were noted in the tertiary institutes where courses were completely dropped from the normal courses after the closure of project and some institutes were offering as an elective courses. As a result, course materials supplied for the courses were shelved in most of the institutes.
- f. Such practices reflect that the agencies were not clear of what was required from the project and their successive plans after the project. The implementing agencies also do not have adequate mechanism or information to find appropriately skilled internal staff within itself or other agencies to ascertain the following:
 - ★ Whether projects were actually required or not through assessment of the skills gap that exists within the organization.
 - ★ Nature, area/scope of work and extent of expertise necessary to carry out the work.

The DIT, MoIC have not carried out proper need analysis on ICT situation in the country.

The implementing agencies were never involved at the time of project conceptualization, and did not carry out whether such activities were required or not.



Course materials shelved (lying idle) in the Colleges

- * Benefits that would possibly accrue through cost-benefit analysis and also other advantages that would possibly be obtained from the projects over other options/alternatives entailing assessment of best available solutions.
- g. The PCC argued that apart from the course materials required for effective delivery of ICT program in Colleges, additional course materials was also provided to colleges to cater to requirement beyond the specified project period. This was done to ensure continuity and sustainability of the project even beyond the contract period (**Refer Appendix B**).

3.5 Improper evaluation of the services rendered by the project

- a. One of the critical phases in engaging any kind of service provider is to evaluate whether the job is completed and output submitted to the implementing agencies or the Government. The implementing agencies should evaluate the results of the works performed and determine whether they have delivered the expected results. The implementing agencies should insist on delivery of agreed output and not be at the mercy of service providers as to be a mere recipient of what is provided as their output.

The review of handing-taking and relevant documents revealed that there is no mechanism instituted for evaluating the services/outputs of the projects to ensure that intended outputs were delivered and value for money ensured.
- b. A review of handing-taking documents and other relevant documents revealed that there was no mechanism instituted for evaluating the services/output of the projects to ensure that intended objectives were achieved and value for money ensured. Table 3.2 below indicates improper evaluation of services provided by the NIIT limited.

Table 3.2: Improper evaluation of outputs of the projects			
SL No	Name of Components	Implementing agencies	Lapses/Deficiencies
1	Enabling E-governance	RIM & DIT	Training not conducted based on the projected/targeted participants as per the implementation and Education Process Management & System Integration Design Report.
2	Empowering Teachers	MoE	Ineligible candidates trained

3	Enhancing Employability skills	MoLHR	Basic ICT skills trained and not trained based on market needs.
4	Tertiary institute go-Hi tech.	RUB	Basic ICT Courses were offered which were already instituted in the colleges
5	Reaching the unreached	DIT	Most PLS lying idle as there were no visitors/users due to non-feasibility of locations
<i>Courtesy: RAA analysis and document review</i>			

- c. As evident from Table 3.2, most of the implementing agencies did not evaluate the actual impact created by involving the project. The RAA also observed the instances where implementing agencies had accepted the outputs, from the projects without proper scrutiny.
- d. Without a proper evaluation system for the work carried out by project, it was difficult to ascertain whether the implementing agencies had received the intended services and whether the NIIT Limited was able to provide as per the terms and conditions of the contract.

In nutshell, if the college is offered with similar project through NIIT, I will recommend to go for but NOT USING SAME BUSINESS MODEL of the first phase of CRP Project.
College Authorities

3.6 Lack of ownership after the completion of the project components

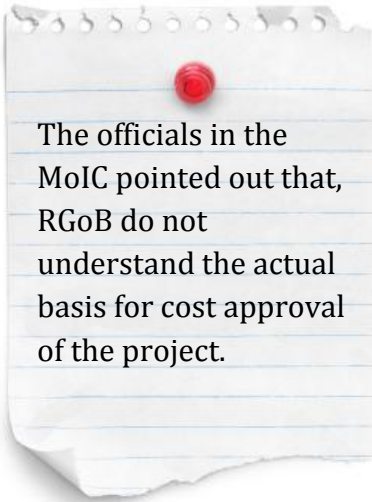
- a. The Chiphen Rigpel Project in the course of implementation had established over 200 computer training laboratories and 131 PLS across the country.
- b. The Property Management Manual of RGoB required recording of the non-expandable property in the Fixed Asset Register with complete details such as cost of acquisition, specifications and present location essential for up-keeping of proper inventories of all Government properties, to ensure economy and rightful utilization and, the property records reflect the updated position at all times.

There was lack of clear directives from the government on the ownership of non-expandable property, while the detailed handing taking document between the NIIT and concern agencies reflect that the properties were officially handed over to the respective agencies.

- c. Further, it states that any property received by a Govt. official on behalf of the Government shall be accounted for as Govt. property and recorded in the relevant records of the Govt. Agency.
- d. However, on review of available documents and physical verification of the project sites, it was observed that there was lack of clear directives from the government on the ownership of non-expandable property, while the detailed handing taking document between the NIIT and agencies concerned reflect that the properties were officially handed over to the respective agencies.
- e. Despite handing over of the properties, the RAA during the field visits observed that none of the beneficiaries had recorded the details of expendable as well as non-expendable properties in the Inventory Register. Such negligence by the agencies concerned undermined the custody of assets and impeded the sustainability of resources in near future.
- f. Instances were also noted where some of the school authorities claimed lack of knowledge of the training centers being handed over to them, although they were using the equipment from the training centres.
- g. The PCC clarified that the computer laboratories have been handed over to the respective stakeholders as per handing over documents. Instructions will be issued to the stakeholders to enter the assets in their Fixed Asset Registers (**Refer Appendix B**).

3.7 Unrealistic cost prepared by the NIIT Limited and accepted by RGoB indicating no value for money on engagement of NIIT Limited

- a. The multi-million ICT “*Chiphen Rigpel Project*” was implemented on GoI financing in addition to their 10th Five Year Plan commitment to Bhutan. It was a Project conceived on massive scale based typically on the proposal from the NIIT. The DITT, MoIC was the designated agency for the overall project management and coordination with MoE, MoLHR, RIM, RUB, and the RCSC to ensure successful implementation of activities specific to the sector concerned.
- b. To this end, the NIIT Limited submitted a cost break-up for Nu. 2.052 billion as exhibited in the **Appendix A-1** for the acceptance by the MoIC on 30th December, 2009. However, the RAA learnt that MoIC did not review the cost prepared by the NIIT Limited with the understanding that the project was approved outside 10th five year plan and



The officials in the MoIC pointed out that, RGoB do not understand the actual basis for cost approval of the project.

MoIC was mandated to ensure only the implementation part rather than negotiating on the cost. The officials in the MoIC also pointed out that, RGoB do not understand the actual basis for cost approval of the project. The detailed justification provided by the MoIC is as exhibited in the **Appendix A-3**.

- c. As a result, the RAA was of the view that the cost submitted was not appropriately reviewed by the MoIC. For instance, it was observed that while comparing project deliverables with the costing, each deliverables were unreasonably priced high as provided in Table 3.3.

Table 3.3 Summary of project cost breakdown			
Sl. No.	Project Deliverables	Total Cost (Nu. in millions)	% of the Total Cost
1	Infrastructure	202.18	9.85
2	Infrastructure for CIC	114.66	5.59
3	Services		
	✓ Project Report & Implementation Manual	9.73	0.47
	✓ Education Process Management & System Integration Design	4.86	0.24
	✓ e-Waste Strategy and Management Report	10.81	0.53
4	Project Established Cost	29.66	1.44
5	Hardware Training	21.62	1.05
6	Content & Course ware	573.63	27.95
7	Software Kit	120.78	5.88
8	Manpower	439.78	21.42
9	Program Management	248.90	12.13
10	Other including audit related to quality standards & execution inclusive of mandatory audit	100.42	4.89
	✓ Management of E-Waste disposal	8.11	0.40
	✓ Sustainability Analysis & Plan	5.41	0.26
11	Service Tax	162.10	7.90
	Total for Project	2,052.70	100.00
<i>Courtesy: Summary of Cost break-up submitted by NIIT Limited.</i>			

- d. As mentioned in Table 3.3, the price for simple documents like Project Report & Implementation Manual (Nu. 9.73 million), Education Process Management & System Integration Design (Nu. 4.87 million), e-Waste Strategy and Management Report (Nu. 10.81 million), were priced exorbitantly. However, on review of these documents, it was observed that most of the contents in the documents were incomplete and inaccurate, not practical, at the time of project implementation.

- e. Some of the deficiencies observed in the documents and other project deliverables were as mentioned in the Table 3.4.

Table 3.4 Project deliverables vs. Deficiencies observed during implementation			
Sl. No	Project deliverables	Cost (Nu.)	Deficiencies observed during implementation
1	Project Implementation Manual	9.73	1. Training calendar not followed; 2. Training not conducted as per the categories identified; 3. Only one of three computer lab set-up in RIM; 4. Not incorporated 3 laptops for RIM trainers; and 5. Not incorporated involvement of private firms for training delivery
2	Education Process Management & System Integration Design	4.87	1. List of schools identified for the initiative "Leveraging the PLS for teaching & learning not initiated. 2. Criteria not specified while course mapping and task analysis for e-governance training.
3	1. E-Waste Strategy and Management Report ii Management of E-waste disposal	10.81 8.11	1. Report not made into use so far. 2. Conducted awareness programmes for capacity building of stakeholders
4.	Audit related to quality standards & execution inclusive of mandatory audit	13.84	1. The RAA as mandated performed mandatory audit on regular basis. The audit is not able to determine the actual basis of such expenses representing 0.67% of the project cost. It is apparent from the comments of the PCC that statutory audit and other audit related cost of NITT is being financed from the project.

- f. As indicated in the Table 3.4, it was observed that just for the few documents and project deliverables, the project had spent Nu. 47.37 million, which was not of much use at the time of project implementation.
- g. On the contrary, the RAA on review of payment and schedule of payments observed that the payments were released to the firm on tranche and percentage basis based on achievement of certain milestones. With such mode of payment, the RAA was unable to ascertain on the actual cost for each items and services delivered and charged by the project. Therefore,

- the cost break-up was not only unrealistic in nature but charged excessively for every item.
- h. The PCC pointed out that documents like Project Report & Implementation Manual, Education Process Management & System Integration Design and e-Waste Strategy and Management Report were manifestations of years of expertise and works and resources committed by NIIT Limited. In fact, in areas like e-Waste Management, NIIT Limited ensured that they in turn take the best minds in the discipline, including The Energy Research Institute (TERI). As such the pricing is not to be meant to be taken just for the physical form factor of such documents.
 - i. Cost for Audit: This cost excludes audit by RAA and is an internal Project Audit cost. The implementer of the Project i.e. NIIT Limited follows an extensive and comprehensive audit processes which were independent in nature and covers following audits:
 - ii. External Audits – By Price Waterhouse Coopers (Reporting to Audit Committee, Board and Stakeholders)
 - iii. Internal Audits – By Audit and Assurance Organization (NIIT Limited In House Function reporting Audit Committee Chairman who is an independent director)
 - iv. Quality and Delivery Audits by Stakeholders – The Stakeholders like MoE, MoLHR and MoIC conducted field audits to check quality and delivery schedule accompanied by Project and Delivery Teams (**Refer Appendix B**).

3.8 Deficiencies in Infrastructure costing

On review of the cost breakup under the Infrastructure details, the following deficiencies and lapse were observed:

3.8.1 Non-utilization of Anti-Virus, Nu. 1.785 million

- a. During the physical verification by the RAA and the team from Project Office, it was observed that the Project has established computer laboratories in 168 Schools, eight Technical Training Institutes, four Colleges and in the RIM. Along with the computers they were also supplied with the McAfee antivirus. The cost of the antivirus as per the detail break-up of consideration amounted to Nu. 1.785 million as exhibited in Table 3.5.

Table 3.5 Cost of Mc AFee antivirus vs. quantity specified

Project Deliverables	Description	Quantity	Per unit Rate	Total Price
Anti-Virus	Mc AFee	1,767.00	1,010.00	1,784,670.00
Total				1,784,670.00
<i>Courtesy: Cost break-up provided by NIIT Limited</i>				

- b. However, it was observed in almost all the Schools, Technical Training Institutes and Colleges that the antivirus was not installed. On enquiry with the agencies concerned, it was made to understand that there was a compatibility issue and was not functional. Thus, payment of Nu. 1.785 million did not provide value for money.
- c. The PCC pointed out that McAfee Anti-Virus Plus is the Anti-Virus security software which NIIT has provided to each of the sites under every entity of the project. All the machines have been installed with McAfee and at each site number of physical CD containing McAfee has been provided for back up purpose. There is absolutely no compatibility issue with this version of software, in fact all our project office machines were also running on the same AV without any issue for last 4 years (Refer Appendix B).
- d. As per the justification, the NIIT Limited should make an effort to install the anti-virus supplied to the agencies concerned and appropriately account in the action taken report.

3.8.2 Inadmissible payment of Service Tax of Nu. 60.70 million

- a. As per the Office Memorandum No. F.No.354/169/2013-TRU, dated 26th August 2013, of Tax Research Unit, Department of Revenue, Ministry of Finance, Government of India on '*The Royal Government of Bhutan-request to grant an exemption from service tax imposed by India*' and letter no. DRC/STD(Service Tax 14/2014/3579, dt. 21st May 2014 of Department of Revenue & Customs, Ministry of Finance, Thimphu on '*Exemption from service tax levied in India*' it was clarified that there is no service tax on services for services rendered by Indian firms/companies/individuals in Bhutan w.e.f 1st July 2012. Further in terms of the letter no. Thi/Eco/205/02/2013 dated 27/9/2013 of the Embassy of India, Thimphu it categorically mentioned to adjust the service taxes if paid erroneously for those projects where funds have been fully disbursed by GOI. Thus, Service tax if already paid to the NIIT Limited through payment schedule on

Ministry should recover the proportionate inadmissible payment of 10.3% service tax amounting to Nu. 60.70 million, and deposit into Audit Recoveries Account.

- tranches for periods after 1st July 2012 is required to be adjusted from the balance payments.
- However, in contravention to the above provision, NIIT Limited a sole partner of RGoB implementing Chiphen Rigpel Project vide letter no. NIIT-GGB\BT\0001\301209, dt. 30th December 2009, detailing the breakdown of contract price of Nu. 2.052 billion for supply of goods and services over a period of five years contained Nu. 162.10 million, as Service Tax @ 10.3% on Service. Accordingly the payments were released to NIIT Limited as per the terms and schedule of payments in tranches and percentage basis on achievement of certain milestones. As against the total consideration of Nu. 1,938.03 million (Nu. 2,052,696,859.00-Nu. 114,663,665.00), as on 01st July 2012, Nu. 1,210.25 million have been released to NIIT Limited as detailed in **Annexure 2** with a balance of Nu. 727.78 million to be released after 01st July 2012.
 - The RAA observed that all the infrastructures were established in the first two years of the project (by the end of 2011). The payment and the claims after 01st July 2012 amounting to Nu. 727.78 million pertained to the services. With the exemption from service tax on services for services rendered by Indian firms/companies/individuals in Bhutan w.e.f 01st July 2012, the 10.3% service Tax of Nu. 74.70 million on the balance of Nu. 727.78 million released and to be released is not admissible.
 - In view of above the Ministry should recover the proportionate inadmissible payment of 10.3% service tax amounting to Nu. 74.70 million, and deposit into Audit Recoveries Account. Besides, not adhering to the Notification, the Ministry should justify and hold the responsible official(s) accountable for the lapses.
 - The PCC clarified that “As per the pricing document, Rs 162 M was set aside for Service Tax @ 10.3 % for service part of the entire project value of Rs 2.052 billion. The contract was finalized in Apr’10 and the service tax rate at that point of time was 10.3%. However, the service tax rate in India got revised w.e.f. Apr’12 from 10.3 % to 12.36%.

Below is the summary of Service Tax deposited by NIIT with GOI:

Sl.No	Period	Payment (INR MN)	Taxable Value (INR MN)	Service Tax (Rate)	Service Tax (INR MN)
1	Apr’10-Mar’12	851	649	10.30%	66.9
2	Apr’12-Jun’12	359	279	12.36%	34.5

3	Jul'12-Sep'13	359	319	12.36%	39.5
4	Oct'13-Dec'14	257	NA	NA	
	Total	1,826	1,247		140.8

The claim raised by RAA on account of excess Service Tax paid to NIIT is Rs 75 Mn. The contention on this amount is appended below for your reference:

- a. Rs 728 Mn is inclusive of Service Tax and it will be incorrect to calculate the Service Tax on the entire value of Rs 728 Mn, which anyhow is inclusive of the Service Tax amount,
- b. At the time of signing the contract Service Tax rate was 10.3% and subsequently w.e.f. April'12 the rate was increased to 12.36%. Since Apr'12, NIIT had deposited service tax on the payments received at the rate of 12.36%,
- c. NIIT had approached MEA for reimbursement of the differential amount on account of change in service tax rate (Rs 20 Mn). They were informed by MEA in September'13 that service tax is not applicable for services rendered in Bhutan.
- d. Till date they have deposited service tax of Rs 140.8 Mn with GOI (proofs enclosed).
- e. Balance amount of Nu 21.2 M (difference between contracted and deposited service tax) can be adjusted from the last installment due in this calendar year" (**Refer Appendix B**).
- f. The Ministry should either recover or adjust the service tax of Nu. 39.5 million already paid to NIIT Limited from the final tranche payment. Besides the remaining service tax of Nu. 21.2 million should not be released from the final tranche. These amounts should be accounted for in the Audit Recoveries Account of the RAA.

3.9 Minimal involvement of the Private Sector firms in the implementation of the Project

- a. As per the understanding of RGoB and NIIT limited, one of the key areas of technology and knowledge transfer was through the involvement of private sectors in both training delivery and procurement of hardware and software. The private sector is expected to take lead in maintaining post project completion¹.

¹ Minutes of Meeting held at the then Hon'ble Prime Minister's Chamber as on 31st December 2009.

- b. Further, as per the Final Scope and Deliverables of Chiphen Rigpel Project, signed on 16th April 2010 between Secretary, MoIC, as a Chairman of PCC on behalf of RGoB and Mrs. Rama Raghu Iyer, Vice President, on behalf of NIIT Ltd., one of the deliverables on Program Management was Bhutanese Private Sector Participation. The NIIT was responsible for:
- i. Identifying participation opportunities in;
 - ✓ Hardware procurement
 - ✓ Hardware maintenance
 - ✓ Onsite networking
 - ✓ Training delivery
 - ✓ Electrical wiring and masonry works
 - ii. Develop mechanism for delivering identified services through private sector partnerships, and
 - iii. Train local service personnel from private sector for delivering services, if required.
- c. Despite these provisions in the final scope and deliverables, the NIIT Limited failed to engage private sectors in all aspects. For instance, the private sectors raised number of issues that affected their day to day business with the initiation of the Chiphen Rigpel Project. The issues that were raised by the private sectors through the Secretary, MoLHR in the PCC meeting were as follows:
- ❖ No direct benefit as all the works were carried out by NIIT Limited;
 - ❖ Adverse effect on the business as training provided by the Project; were free and content of the training similar to each other; and
 - ❖ Procurement of hardware was not done through appointed national distributors/dealers.
 - ❖ The government policy that trainings would be outsourced to registered private sector training centers in the country is being violated.
- d. Although, many concerns were raised by the Private Sectors, no significant measures have been instituted to involve private sector except in the areas where there were no alternative such as catering, transportation, accommodations, repair & partial maintenance of hardware, Dzongkha UNICODE, etc. It was also learnt that the PCC had not taken into consideration the discussion on post implementation of the project. As a result, the implementation of project not only violated the existing policies

The Project failed to involve the private sectors as per the project final scope and deliverables

- in place but also adversely affected the business of Bhutanese private sectors.
- e. The PCC justified that in the context of IT Infrastructure Capacity Building, followed by Training and Education services delivery the Project identified the broad areas of participation for local industry. Therefore for each area and also to cover geo-spread the Project identified suitable parties and involved them in the project. The Project has included the Private sector in all areas of the Project including Equipment Procurement, Maintenance, Infrastructure, Civil Works, Networking, Training Delivery, Manpower Services and specific areas of operation (**Refer Appendix B**).
 - f. The RAA is of the view that although project had involved private sectors in some areas but not involved in major areas as agreed during the project conceptualization and as per the final scope and deliverables.

CHAPTER 4: SPECIFIC FINDINGS

The specific issues under each component are detailed in this section. A brief backgrounds on each component is also provided herewith.

4.1 Component One: Enabling E-governance

- a. The Enabling E-Governance component was designed to address various skills and capacity building challenges in implementing E-Governance initiatives, beginning with empowering of the policy makers, the leaders and the administrative system. The initiative supports the E-Governance framework, by making the government staff at various levels IT and E-Governance literate. The DIT and RIM was identified as the lead agency for implementing the project component.
- b. As per the agreed final scope and deliverables, the NIIT in collaboration with RIM was mandated to diagnose, design and train up to 7200 government employees covering senior leaders to administrative staff to prepare them for E-Governance enablement. The Trainings were scheduled in batch wise for 5 days programs for the period for 3.5 years. The training as per the Project Implementation Manual & Educational Process Management and System Integration Design was categorized in the Table 4.6.

Train up to 7200 government employees covering senior leaders to administrative staff to prepare them for E-Governance enablement.

Table 4.6: Target categorization of the enabling e-governance training

Sl. No.	Category	Description	Participants	No. of Participants
1	Category A	Not Specified	Senior Leaders who will take on the responsibility for e-Governance policy framework design	200
2	Category B (B1 & B2)	Program / Project Management	Mid-Level Leaders who will take on the responsibility of implementing the e-Governance policies	2000
3	Category C	Operational Imperative	Administrative Staff who will implement specific e-Governance projects	5000

Courtesy: Project Implementation Manual & Educational Process Management and System Integration Design

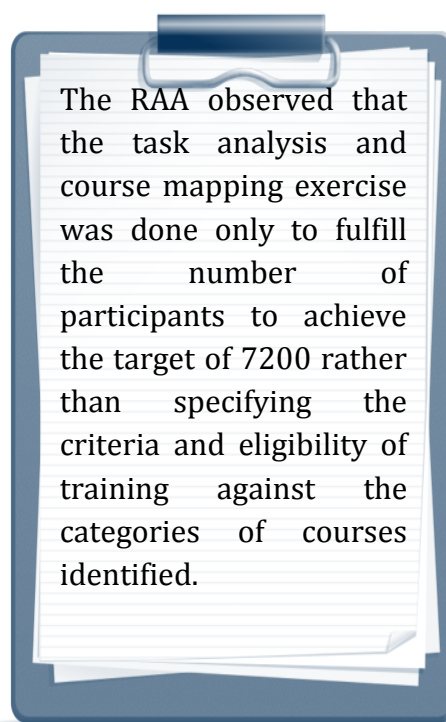
- c. Further, the Project Implementation Manual requires the NIIT Limited to conduct task analysis (Categorize different roles and determine the kinds of tasks each

role category is envisioned to perform in the e-Governance initiative) and curriculum mapping (*including the courses, their objectives, duration and appropriate delivery mode for each role group will be created*) of the project component and share the report with the implementing counterpart.

On review of the Project Component, the RAA has noted following deficiencies:

4.1.1 Lack of clarity on task analysis and curriculum mapping on enabling E-Governance component

- a. The E-Governance component as per the Master Agreement required to train 7,000 government officials to support the E-Governance initiatives by providing “Government officials towards enabling the ICT skills and the conceptual framework required to successfully implement the E-Governance initiatives”.
- b. Aligned to the overall objective of the E-Governance training, the task analysis and course mapping exercise was conducted by NIIT Limited in consultation with the RIM to study the strength of government officials across the country and to specify the courses against each position levels and the appropriateness of the identified courses.
- c. However, the document does not specify the eligibility position level of civil servant against the categories of identified courses and does not contain the final outcome of the task analysis and course mapping.
- d. Therefore, the RAA viewed that E-Governance initiative was only to fulfill the target of 7,200 participants and defeated the objective to enhance the ICT skills and capacity building challenges of Civil Servants and the conceptual framework required to successfully implement the E Governance initiatives in future.
- e. The project later in their response shared the Need & Task Analysis and Curriculum Mapping Document to audit for the authentication for the said audit finding. RAA observed that the provided document does not contain the final outcome from the curriculum mapping exercise. The document



consist of; the exercise conducted by the RIM, unsigned minutes of meetings with agencies and meeting agendas with stakeholders.

4.1.2 Additional Courses delivered outside the final scope and deliverables

- a. The handing taking document of the project showed that 7,342 government officials have been provided training as detailed in table 4.7 below:

Table 4.7: Courses offered under Chiphen Rigpel Project				
Sl. No.	Description	Categories	No. of Participants	Remarks
1	Leadership Imperative for e Governance	Category A	190	
2	Training of IT Professional		49	Courses offered in negotiation with NIIT and PCC
	Training of Monastic Body		361	
	UN APCICT	Category B0	43	
	Training for Local Governance		98	
3	Program Management for e Governance	Category B1	459	
4	Project Management for e Governance	Category B2	2001	
5	Operational Imperative for e Governance	Category C	4141	
			7,342	Against target of 7200
<i>Courtesy: Annexure H of Handover Documents</i>				

- b. As highlighted in the Sl. No. 2 of table 4.7, the RAA inquired on the trainings delivered to the IT Professional, Monastic Body and UN APCICT courses which were not identified in the final scope & deliverables and the Project Implementation Manual & Educational Process Management and System Integration Design. The RAA was made to understand that some of these training programmes were offered by DITT, on the understanding that NIIT Limited will fund the training and include the number of participants in the enabling e-governance target.
- c. Such inclusion of the training programmes in the course of implementation and adding the number of participants in the achievement of final target was indicative of the fact that the Project was focused more on to achievement of numbers rather than to achieve the objective of the project to address various skills and capacity building challenges in implementing E-Governance.
- d. The PCC in their response argued that the audit should understand the E-Governance training was for the civil representative and which is inclusive

of all the agencies irrespective of Government, private organization, corporate offices and Armed Forces etc. and should not be limited only to the civil servant.

The project reiterated that the process of designing e-governance content and identification of the participant; the mapping exercise was conducted in consultation with all the relevant agencies and accordingly accorded the trainings. The project also responded that inclusion of monk body was a decision taken by PCC, notwithstanding that such additional program had involved extra effort and cost for the project. **(Refer Appendix B)**

- e. The e-governance training programme was expected to have benefited the e-governance framework of the government. However, RAA is of view that the inclusion of private, corporate bodies etc. had defeated the essence of the e-governance component as envisioned in the contract agreement and e-governance initiative in the future endeavor by the government.

4.1.3 Ineligible participants for the training

The RAA learnt that separate training program was identified for teachers and Principals under “Empowering Teacher’s component. For private, corporate bodies and Armed Force, the implementation manual does not specify the course component to be included in the training. Nonetheless, they were also provided training and the numbers were included in the target achievement.

- a. Further, the NIIT Limited had claimed that 7,342 participants have been provided trainings against the actual target of 7,200 as agreed in the final scope and deliverables as detailed in Table 4.8:

Sl. No	Category	Target	Actual	Remarks
1	Leadership Imperatives (Cat A)	200	190	
2	Program & Project Management (Cat B0, B1 & B2)	2,000	2,503	2,460 + 43 (2460 Program & Project management and 43 Participant trained in UNAPCICT, which categorized as B0
3	Operational Imperative (Cat C)	5,000	4,141	

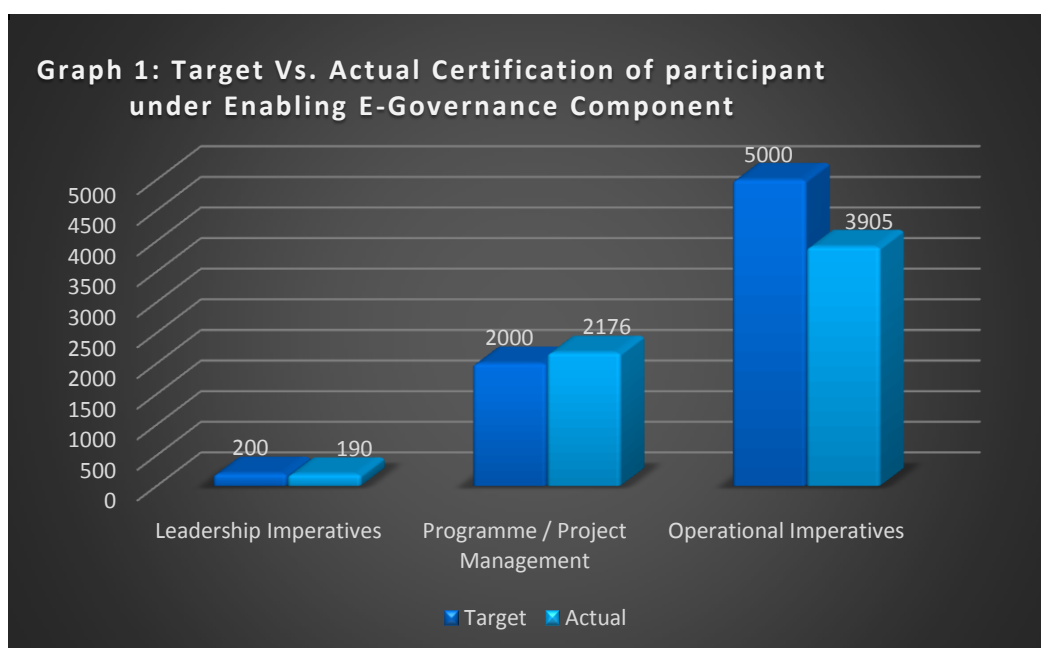
4	Others additional courses	-	508	(49 + 98 + 361) IT professional, Local Governance and Monastic body respectively
	Total Participants	7,200	7,342	
Courtesy: Educational Process Management and System Integration Design (training and certification) and Annexure E of Handover Documents				

- b. The audit could not carry out the detailed analysis to ascertain the reliability and relevancy of the trainings due to inadequate documentation by the NIIT Limited.
- c. The unclear mapping initiative and the inadequate documentation such as the lack of employment identity number (EID), participant's current position levels, and name of the departments or organizations had impeded the detailed analysis on the eligibility and the relevancy of training provided.
- d. However, review of the available data indicated, that out of 7,342 training participants claimed by the NIIT Limited, the training to 1,071 participants were delivered with different courses against the agreed final scope and deliverables as reproduced in Table 4.9.

The unclear mapping initiative and the inadequate documentation such as the lack of employment identification number (EID), participant's current position levels, and name of the departments or organizations had impeded the detailed analysis on the eligibility and the relevancy of training provided.

Table 4.9: Different courses and Non-eligible participants			
Sl. No	Category	Actual Trained	Remarks
1	Training to IT Professionals	49	Requested by DIT to NIIT with understanding to include the these numbers in e governance's target later in the course of implementation
2	Training to Monastic Body	361	
3	UNAPCICT (Cat B0)	43	
4	Training to Local Governance	98	
5	Private sector, Corporate bodies, Armed Forces, etc.	440	Included in Program/Project management and Operational Imperative trainings
6	Teachers & Principals	80	
	Total Participants	1071	
Courtesy: Educational Process Management and System Integration Design (training and certification) and Annexure E of Handover Documents and data provided by NIIT Limited			

- e. As depicted in the Table 4.9; 551 training programmes were delivered such as; UN APCICT (CAT BO), ASP/Dot.Net, Monastic Body and local governance. Further, 520 trainings were offered to private, corporate bodies, Armed Forces and teachers & principals as exhibited in the **Annexure 3**.
- f. Therefore, as represented in Graph 1; NIIT Limited had actually trained 6,271 government officials for e-governance component, which is in line with the final scope & deliverables and the Project Implementation Manual & Educational Process Management and System Integration Design.



Courtesy: RAA Analysis & NIIT Limited

- g. The RAA is of the view that the achievement of e-governance component is being misrepresented by adding such courses with the target achievement. Therefore, the RAA could not rule out possibility of such ineligible participants being included in the e-governance training component.
- h. The PCC has argued that “Principals” had been performing the operational and management duties and should be included in e-governance trainings and also they were not included in “Teacher Training Component” while mapping the training participants. The project reiterated that NIIT Limited design team met with all the agencies in the process of designing e-governance content and the training of IT professionals, corporate sector, private employees etc. should be included and the training should not be limited to civil servant only. Therefore the Project claimed that RAA should account 7,342 participants actually trained in e-governance training as reflected in the achievement of the project. (Refer Appendix B)

- i. Despite PCC's indication of several consultations meetings held with the corporate sector, private offices etc. in the working paper, the document does not consist of the final outcome, detail the final eligibility criteria and position specification against the classification of trainings in the component. Therefore, RAA is of view that with such additional trainings course had misrepresented the actual target achievement and could not rule out the possibilities of adding ineligible participants in the target achievement.

4.1.4 Government's Contribution not recognized by the project

- a. While the Chiphen Rigpel Project was implemented over and above the 10th Five Year Commitment and as a grant of GoI to RGoB, the Project in the course of implementation also involved the RGoB contributions.
- b. The letter no. MoIC/CR/7/2012/160 of Project Director, Chiphen Rigpel to all Dzongdags of Dzongkhag Administrations, indicated that the project would provide working lunch, tea and specifically mentioned that other expenses related to the training will have to be borne by the organization concerned.
- c. To this end, the implementation of a large scale training project had also involved the RGoB contributions in the form of payments like TA/DA and mileage for the civil servants particularly for the enabling E-Governance component.
- d. However, these contributions were not appropriately reflected, recorded and duly recognized anywhere. Thus, to assume that the project was solely implemented and funded by NIIT and GoI seems incorrect.
- e. The PCC has assured that the Government's (RGoB) contributions will appropriately reflected/highlighted in their final closing report. **(Refer Appendix B)**

4.1.5 Inconsistency in handing-taking of E-Governance Training Centers

- a. As per the final scope and deliverables agreed on 16th April 2010, the project had established seven e-governance laboratories each consisting of 25 sitting capacity at the location identified by the RIM. The locations of the computer laboratories were as provided in the Table 4.10:

Table 4.10: Infrastructure set-up and locations					
Sl. No.	Locations	Dzongkhags	Capacity/ Seats	N-Computing Device	Status
1	Bajo Higher Secondary School	Wandiphodrang	25	N-Computing	Relocated
2	Chukha Higher Secondary School	Chukha	25	N-Computing	Relocated
3	Sarpang Higher Secondary School	Sarpang	25	N-Computing	Relocated
4	Jakar Higher Secondary School	Bumthang	25	N-Computing	Handed over to School
5	Royal Institute of Management	Thimphu	25	Stand-alone Computing	Handed over to Institute
6	Tangmachu Higher Secondary School	Lhuntse	25	N-Computing	Handed over to School
7	Sherubling Higher Secondary School	Trongsa	25	N-Computing	Handed over to School
<i>Courtesy: Handing- taking document, NIIT Limited</i>					

- b. However, after the completion of the training, the PCC had decided to take over the three e-Governance training centers viz Bajo HSS, Chukha HSS and Sarpang HSS and had distributed the equipment to monasteries and nunneries. The rest were all retained and subsequently handed over to the schools/agencies concerned despite the fact that these Schools already had their Chiphen Rigphel Centers and the MoE IT laboratories for their IT training requirements.
- c. Upon inquiry, to the respective school authorities, it was learnt that computer laboratories were established in the schools with the understanding that, same would be handed over to the schools eventually. However, RAA noted that the PCC's decision to take over some of the E-Governance centers was not seen to be consistent. There was no fairness, on the part of those schools who surrendered the computer laboratories despite their

There was no proper understanding/ instructions on the ownership of E-Governance training centers prior to setting up training centers in the identified locations (schools).centers in the identified locations (schools).

earnest request to the decision of PCC. The school principals submitted that given the scarce resources and limited allocated budget from the Government, the Schools have been benefitting from the establishment of E-Governance training centers.

- d. It appears that the provision on the possession of equipment was seen to be inadequate in the Master Agreement. Besides, there were no proper understanding/instructions on the ownership of E-Governance training centers prior to establishment of training centers in the identified locations (schools).
- e. Therefore, such decision to reallocate training centers should have come with proper analysis and study.
- f. The PCC responded that it was decided to relocate the three e-governance centres as agreed by Ministry of Education after their analysis. The project also acknowledge that all the three schools already have their Chiphen Rigpel Centers and the MoE IT laboratories for their IT training programme requirements. **(Refer Appendix B)**
- g. Therefore, RAA is in opinion that the decision and acceptance by the Ministry of Education to relocate the e-governance training centers was a sheer indication of minimal consultation with the schools authorities and lack of proper understanding on the ownership of E-Governance training centers prior to establishment of training centers in the identified locations schools.

4.1.6 Inconsistency in nominations of participants

- a. The Human Resource Divisions/units of Ministries and agencies concerned were identified as the focal point to identify and nominate participants from their respective agencies for the specific training schedules (training for Leaders, Program & project Management and Operational Imperatives). Further, the training venues, training package and number of participants (quota for each agency) for each batch was already agreed upon and scheduled. In this regards, the RAA noted some instances of inconsistency in the nomination procedures instituted for the training, which is as detailed in subsequent paras:

The nominating agencies as well as projects never took into account, the set criteria, objectives, importance and relevancy of the participants and overall vision of the trainings.

- b. The nomination of the participants for the enabling e-governance training was not based on the set criteria, objectives, importance and relevancy of the participants and overall vision of the trainings. In fact, some nominations were done on the willingness and availability of the participants on the day of nomination.
- c. There were various arrangements of nomination procedures instituted. The Sector Heads in Dzongkhags were nominating their subordinates without the prior approval from some of the HRC concerned. Further, ICT officers were given the responsibility for the nomination as the training was mostly related to information and technology.
- d. The Master Agreement and the Final Scope and Deliverable do not specify payment of DA/TA for E-Governance Training. However, the RAA observed some instances where E-governance training participants were paid DSA based on availability of funds in the agencies concerned.
- e. The PCC has not commented specifically to the above observation. However, the Project expressed that “.....Teacher who has been trained in the teacher training component is at times promoted as Principal/DEO in another district over a period of time. Principals/DEOs were nominated for the project management training by the Dzongkhags due to changed nature of their jobs and responsibilities. Teachers were nominated by the Ministry of Education based on their analysis whereas the e-governance nominations were done by central ministries and Dzongkhags”. The Project also stated that “..... A budget of Nu. 44 million for TA/DA was kept for teacher training only (Project Scope and Final Deliverables, page 19 of 69). There was no budget provision for TA/DA for any other training and no TA/DA was paid for other trainees. The Project took extra initiative to hold workshop and train beyond the scope (content creation in the 5 pilot schools) and for these events DSA was provided”.
- f. The RAA is of view that there was various arrangement instituted for the nominations of participant and no uniform financial practice was being followed across the board in the government agencies in providing TA/DA to the participants.

4.2 Component Two: Empowering teachers

- a. The Empowering Teachers component aims to train teachers to use ICT tools and to integrate ICT in the Teaching learning process to enhance effectiveness of teaching & learning of subjects through ICT assisted Technology. The initiatives focused on the teacher training program to train 5000 in-service teachers and also train 50 core group teacher trainers

across the Kingdom. The Ministry of Education was identified as a nodal agency responsible for implementing the Empowering Teachers component in collaboration with NIIT Limited.

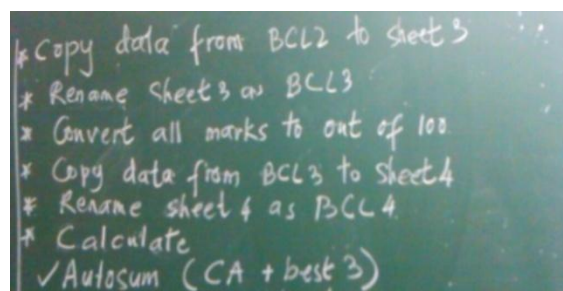
- b. The project had proposed to establish two 50 seating capacity training centers initially. Later it was negotiated to establish 5 additional centers with 25 seating capacity. Such intervention was to bring facilities closer to the participants, reduce travel days and focus more on capacity building. All the training centers were fully equipped with the training facilities as per the agreed scope and deliverables.
- c. The project had established training centers as specified by Ministry of Education as shown in the Table 4.11:

Table 4.11: Infrastructure set-up and locations					
Sl. No	Institute	Dzongkhag	Specification	Capacity /seats	Remarks
1	Damphu Higher Secondary School	Sarpang	Stand-alone Computing	25	Handed over to School
2	Rangjung Higher Secondary School	Trashigang	Stand-alone Computing	25	Handed over to School
3	SamdrupJongkhar Middle Secondary School	S/ Jongkhar	Stand-alone Computing	25	Handed over to School
4	Mongar Higher Secondary School	Mongar	Stand-alone Computing	25	Handed over to School
5	Paro College of Education	Paro	Stand-alone Computing	50	Handed over to College
6	Samtse College of Education	Samtse	Stand-alone Computing	50	Handed over to College
7	Zhemgang Higher Secondary School	Zhemgang	Stand-alone Computing	25	Handed over to School
<i>Courtesy: Handing- taking document, NIIT Limited</i>					

On review of the Project Component following deficiencies were noted:

4.2.1 Lack of facilities to implement the knowledge gained through training

- a. The training for school teachers was basically to enhance their IT skills and to help them in using computer and IT tools for effective teaching and learning. To facilitate the acquired skills and knowledge, the appropriate infrastructure was expected to be in place to utilize in assisting



ICT class still following old teaching method

- teachings effectively.
- b. However, in many schools the team had visited, there was a lack of facilities viz. computers, projectors, printers and internet to use the skills acquired from the training. The RAA observed that despite having various IT tools, teachers were required to submit their lesson plan in hard-copy. Therefore, benefits from such training could not be derived, if a school does not have these infrastructures.
 - c. The PCC responded that some of the schools were provided IT infrastructures from the Project and from the Ministry. The Project also claimed that the objective of Ministry of Education is to equip all the schools with IT equipment in the country. However, such initiative should be gradually initiated as the Ministry had to prioritize the schools with the available budget. The Project responded that Ministry had initiated a scheme where teachers were given a soft commercial loan partnering with Bank of Bhutan to acquire personal laptop, computer and with timely intervention from Project providing IT trainings to all teachers had immensely benefited. **(Refer Appendix B).**
 - d. The RAA is of the view that since project did not provide projector to deliver ICT classes, teachers were found using black board to teach the classes. Further, due to lack of policy on use of ICT in teaching-learning method, teachers were not optimally using the ICT skills possessed from the training except few use of MS Excel and power point applications. Therefore, the skills obtained through trainings were hardly used due to lack of facilities and non availability of successive plans.

4.2.2 Non achievement of the Target

- a. The directives from the Hon'ble Secretary, MOE on account of nomination procedures and eligibility of the teachers issued to DEOs/TEOs of all the Dzongkhags and thromdags, states that:
 - ⊕ *Teachers who have joined service from 2009 onwards will not be included in the training, since they have attended the Functional IT Module in the Teacher Training College;*
 - ⊕ *A Certificate jointly signed by MoE & NIIT Limited will be awarded at the end of the training programme; and*
 - ⊕ *This certificate is a mandatory document to be produced for future performance evaluation of the teachers. This will not apply to teachers who have joined the service from 2009 onwards.*
- b. On review of the records, it indicated that 5,204 teachers and 62 core groups were trained within the period of 3 years. The additional 204

teachers were trained from the initial agreement to train 5,000 teachers, which the project has claimed as surplus achievement for the particular component.

- c. However, RAA observed that 460 teachers had availed 989 training programmes whereby, augmenting 529 number of teachers to the target achievement. Further, 299 teachers as detailed in **Annexure 4**, were trained despite not being eligible for the training such as private school teachers and teachers who joined services from 2009. Thus, only 4,376 number of the teachers were actually trained as per the directives and final scope and deliverable of the project. The Table 4.12 exhibits the detailed analysis of ineligible training and the actual achievement by the project.

Table: 4.12 Summary of training of teachers under empowering teacher component					
Training Frequency	Nos. of Teachers	Trainings included	Non Eligible teachers	Actual	Achievement
2	398	796	299	5204	4376
3	55	165			
4	7	28			
Total	460	989			
Actual Teachers should have included		529			
<i>Courtesy: RAA analysis & NIIT Limited</i>					

- d. As indicated in Table 4.12, 460 teachers had availed same training programmes ranging from two to four times with same course content and levels. Further, 103 instances were noted where teachers having different names and schools were holding same employee identity number as exhibited in **Annexure 5**. Therefore, the RAA is of the view that there was lack of coordination between the Ministry, Dzongkhags and the NIIT Limited. Thus, with such inclusion of number of teachers in the final achievement of the project, the RAA could not ascertain on the correctness of achievement of the Target.
- e. The PCC had responded that the scope to train 5000 teachers does not specify government school teachers. Further, indicated that all the teachers were formally nominated by Ministry of Education. Therefore, claiming that the private school teachers should be eligible and reinstated to be included in the scope.
- f. The Project office contested on the eligibility criteria provided by the RAA expressing that those teacher's who joined the service after 2009 had availed training, since they were not passed from Teacher Training Colleges, which includes Expatriate Teachers, National Contract Teachers, Community Based Teachers and Master Trainers (Selected through open

competition). The project argued that all these teachers have not attended any formal B.Ed. training from any college of education in Bhutan. Thus, they don't come under the mentioned directive. Thus, they should be considered as eligible teachers for attending the training.

- g. The project explained that there was human error in compiling the database showing repetitive employee ID or Name. To this end, the project has claimed to have corrected in consultation with the Ministry of Education. (Refer Appendix B)
- h. The indication of Ministry of Education for the nomination of teachers was not in compliance to the directives from the Hon'ble Secretary, MoE on account of nomination procedures and eligibility of the teachers issued to DEOs/TEOs of all the Dzongkhags and thromdas as detailed above. Therefore, RAA is of the view that the nominations of ineligible teachers was not in conformity to the official directives of Hon'ble Secretary, MoE and certainly lacked adequate instruction and coordination between the Ministry, Dzongkhags and the NIIT Limited concerning the nomination of private teachers and thus, defeated the proposed of the training programme.
- i. Further, response in regard to the correction made on the errors occurred while compiling database showing repetitive employee ID and name was found to have not responded in line to the audit findings of 103 instances of teachers holding same employee identity number having different names and schools. Therefore, RAA viewed as ambiguous realization to the final achievement of the project target with such inclusion of number of teachers.

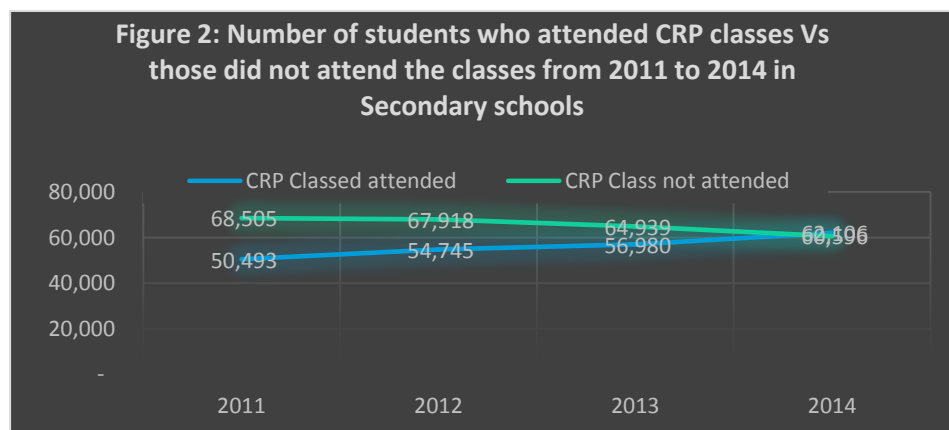
4.3 Component Three: ICT to 168 schools

- a. The objectives of this component were to impart computer education and computer aided education services in the specified Government Secondary and Higher Secondary schools. The expected outcome from this component was to produce computer literate students capable of interacting with and leveraging technology for learning.
- b. In this regard, the project had established computer laboratories and provided ICT training, recruited faculties at 168 Government (Higher, Middle, and Lower) schools across the country on BOT (Build Operate and



Transfer) basis. In addition to providing IT Training to children in Classes 7 to 12, the ICT @ schools component also provided computer Aided Learning and tools such as Smart Science Stations and Math Software to enhance teaching and Learning.

- c. However, the Master agreement signed on 11th March 2009 required NIIT Limited to provide training course materials from classes 6 to 12 and was also responsible to perform curriculum mapping from classes 1 to 12. On review of documents and after extensive discussion with respective school principals and IT faculties, the RAA noted some lapses with regard to ICT policy in the schools:
 - i. There was lack of clear strategies from the project as well as from the Ministry of Education for introducing ICT courses only in selected Government schools despite the fact that the courses were offered as compulsory ICT classes for last four years. It was observed that more than 50% of the students studying in schools (Higher, Middle and Lower) including private schools were ignored.
 - ii. The study showed that students studying ICT were much lower than those who were not studying. The comparative study of number of students who did not avail ICT classes is illustrated in Figure 2.



Courtesy: Annual education statistics 2010 & NIIT Limited

- iii. Figure 2 indicates that project failed to provide ICT education for the benefit of overall education system. It had just met the target of 168 schools within five years.
- iv. The proper need analysis was not carried out in case of ICT in 168 schools. The statistics showed that many students were not provided opportunity to attend ICT class although the project had charged Nu. 990.70 million representing 51.11% of the overall cost for the components, where it accounts Nu. 5.89 million per schools for five

years. The summary of number of schools and students for last five years were as provided in the Table 4.13.

Table 4.13: Summary of Number of schools vis-a-vis number of students in the country from 2010-2014

Year	Lower Secondary Schools		Secondary		Middle Secondary Schools				Higher Secondary Schools			
	Govt. schools vs No. stds		Pvt. schools vs stds		Govt. schools vs No. stds		Pvt. Schools vs stds		Govt. schools vs No. stds		Pvt. Schools vs stds	
2010	88	48,575	2	779	51	37,455	1	416	30	21,436	13	6,905
2011	90	49,358	3	744	56	39,507	1	590	31	21,724	13	7,075
2012	92	49,775	1	223	57	38,779	2	1,184	34	26,109	14	6,593
2013	91	46,968	1	278	59	39,887	2	1,266	36	25,125	17	8,395
2014	87	43,304	1	209	63	42,749	2	1,458	37	26,552	17	8,430
Total		23,7980		2,233	286	19,8377		4,914		120,946		37,398

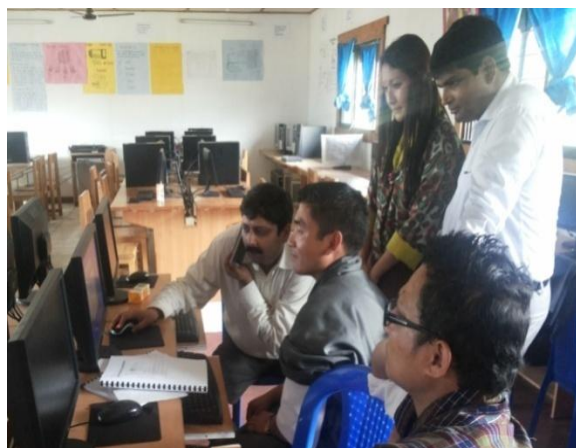
Courtesy: Annual Education Statistics 2010 to 2014

- v. Table 4.13 showed that NIIT Limited and MOE failed to carry out proper need assessment of the project components as it has not taken into account whole students of the country. This not only deprived student of the opportunities but resulted in unbalanced level playing fields for the students of same grades. There was also a greater disparity in providing ICT skills and knowledge to the students despite being under same ministry and education system.
- vi. On review of the IT Curriculum offered as optional paper from classes 9 -12 in the schools and those imbedded in Chiphen Rigphel Project classes from 7-12, it was observed that courses were very similar. So it was duplication of courses as both offer similar courses. Thus, providing two IT courses of same topics in parallel was waste of resources besides a burden for the teachers and students.
- vii. The PCC explained that during the discussions in 2009, Bhutan had only 168 schools consisting of Lower Secondary (up to Class 8), Middle Secondary (up to Class 10) and Higher Secondary (Up to class 12). The rest were Primary and Extended schools. Computer classes were to start from Class 7 onwards. So in the Master Agreement the project was designed to cater to Computer Education for the identified 168 Government Schools as they have students from class – 7 onwards and as such the delivery catered to this class segment. The project also expressed that “... Scope had to be frozen at some point of time to move forward”.

- viii. Project responded that the RAA analysis shown in the figure 2 depicted distorted figure by including total number student in lower secondary school (up to class 8) whereby, student from classes from 1 to 6, does not required to attend the Chiphen Rigpel classes and similar to the private school students. Therefore appeal RAA to reconsider the analysis.
- ix. With regard to Private School, the project expressed that “..... **Private Schools were profit ventures and were expected to invest in development of their own infrastructure and were excluded. However effort was made by MoE to facilitate the IT training for the private school teachers under the Project as it considered imperative also to enhance and upgrade the skills of private teachers so that they can maximize the use of IT facilities in the their schools**”. On the two (2) IT curriculum classes offered (CRP & MoE) in the schools, the project mentioned that such initiative was to ensure an opportunity to all students to become IT literate irrespective of courses they undertake. However, project informed RAA that the Ministry of Education is in the process of harmonizing the two courses to minimize wastage of resources by the next session. **(Refer Appendix B)**
- x. The RAA has taken the secondary figure in absolute term to indicate that project did not attempt to provide complete ICT skills to Bhutanese students although it was implemented for five years like a regular syllabus in 168 schools. The RAA is of the view that project could have implemented ICT classes in all the schools irrespective of private or government schools for uniformity and fairness among Bhutanese youth.

4.4 Component Four: Enhancing Employable skills in a Knowledge Based Society

- a. There were three major sub components under this component viz; enhancing employability skills focused to vocational training institutes; tertiary institutes' go hi-tech for colleges under RUB; and IT literacy for vulnerable youth. The primary objectives of these components were to develop capability and skill creation in the labour force and help the youth to compete in national and international labour markets.



- b. The project had established a network of training centers in vocational training institutes, tertiary educational institutions and YDF premises to deliver IT training to the youth and provide 19,772 certification to youth from these three components.
- c. To this end, the analysis of data observed series of lapses pertaining to these three components as detailed below:
 - i. The Tertiary Institutes Go High Tech component was implemented by the RUB and the RIM. Under this program, training was provided for 3,200 college students in professional and advanced IT skills.
 - ii. On review of courses offered in the colleges, it was noted that only few basic courses were offered at the time of implementation of the project and most of the courses approved for implementation were shelved
 - iii. The RAA also observed that most of the colleges were not offering the certification courses after the end of project.
 - iv. Under the enhancing employability skills component, more than 12,000 certification of youths were carried out. However, information on account of youths who were employed within national and international labour market because of Chiphen Rigphel Project was unavailable as the study on impact created on the employment of the youths, and the credibility of the certification was not carried out either by NIIT Limited or the DIT. There was also no evidence on number of youths whose employment opportunities were enhanced through these programs.
 - v. On review of courses offered at various institutes, only basic ICT courses were offered, which do not add value to the skills they already acquired. Similarly, there was no continuity of the certification of youths after the end of the project period.
 - vi. On analysis of certification data by the RAA, it was noted that actual youths certified were only 998 from the total certification of 25,600 certifications based on the information provided by the NIIT limited. It was also found that some youths had applied for more than 10 times (meaning 10 certificates for basic courses like MS Word and MS Excel, PowerPoint and Internet) while most of the youth availed only single courses. **Annexure 6**, showed the certification offered in various colleges and vocational institutes and YDF centers.
 - vii. This clearly reflects that, this training had certainly not created the employment and helped youth to gain prospective knowledge or skills.

- viii. The PCC has not responded to the above audit observation

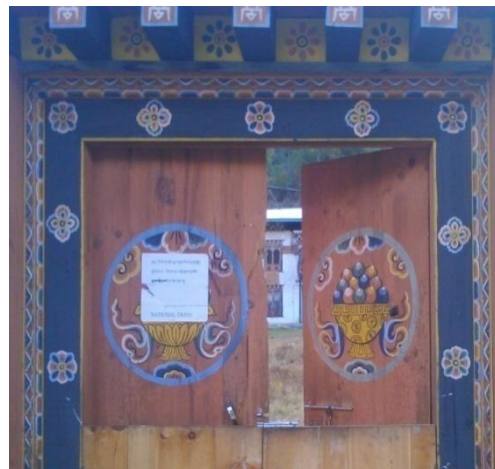
4.5 Component Five: *Reaching the Unreached*

- a. The access to ICT knowledge and infrastructure was considered as a prerequisite for any individual or societies to keep abreast with rapid modern development and socio-economic growth. Often rural and remote population were deprived of such assistance especially the children in disadvantaged Communities.
- b. The project had aimed to universalize access to ICT knowledge and infrastructure in Bhutan by reaching across the digital divide through its HIWEL Playground Learning Stations (PLS). The HIWELs PLS were a much acclaimed approach that helps underprivileged children to acquire computer literacy without the need of a formal education system.
- c. To bring the light of learning to all sections of society, NIIT initially agreed to establish 261 fully learning stations in across the length and breadth of Bhutan as a part of this project. Later with due diligence from PCC, it was negotiated and decided to reduce the number of PLS to 131 and the cost savings of Nu. 115 million was remitted to DIT for establishment and construction of 75 community centers and procurement of equipment and furniture for 100 community centers.
- d. The final scope and deliverables were agreed and DIT was identified as nodal agency for the implementation of 131 learning stations in rural and remote Bhutan by HIWEL, subsidiary company of NIIT Ltd, for providing non-formal, minimally-invasive education opportunities and a linking with the general education system to the rural and unreached population. The operators from Bhutan Post Office were posted for the operation of the PLS in the identified locations across the country. However, during the Physical verification of the Learning Station sites, few deficiencies and lapses were observed as follows:

PLS lying idle at Khaling community center



PLS located in Gewog Office, operated only during office hours



- i. The identification of locations for PLS was conducted by the DIT and accordingly PLS was setup by the NIIT Limited. In most of the sites RAA visited, it was observed that PLS machines were lying idle without any visitors. Further, it was noted that in some of the sites the Learning Stations were not even opened.
- ii. While some of the machines were opened on regular basis, it made no sense as there was hardly any visitor and the locations of the Learning Stations were not accessible.
- iii. The PCC decision to locate PLS machines in Gewog Centers was inappropriate. The record indicates that no proper site identification, selection and feasibility study for the implementation of PLS were carried out. Further, out of 42 PLS visited by RAA, only 8 locations were observed to be feasible and 24 Learning Stations were found not to be feasible. The statement showing feasibility of location, visitor's turn-out and operational status of the PLS sites the RAA visited is as provided in **Annexure 7**.
- iv. There was lack of appropriate monitoring and supervision as to opening and closing of the machines and it was left up to the discretion of the CC operators except for the monthly reporting on the number of visitors and machine up time to NIIT Limited which was done without any basis. None of the sites the RAA visited had maintained documents as to the visitor's attendance, machine break down and other reports.
- v. The machines were installed in phased manner, i.e; 50 machines during the first phase, 50 in the second phase and 31 in the third phase, Adequate lessons should have been learnt from the first phase for the installation of the second and the third phase PLS at appropriate locations. The RAA observed that in the phases of setting up of PLS, the NIIT Limited during several occasion shared their concern on the non feasibility of PLS locations. However, there were no concrete efforts initiated by the PCC and DIT to relocate the learning station as on the date of audit.
- vi. The RAA also observed that users were only students who were actually studying in the schools and accessibility has been hindered because it was located in the Gewog Centers, which is far from the schools. Therefore, the objective of "Reaching the Unreached" had been defeated and did not accrue the benefits to the society as deemed appropriate.
- vii. The PCC has not responded to the above audit observation.

CHAPTER 5: RECOMMENDATIONS

The human capacity building project similar to Chipen Rigpel Project was clearly planned long ago as stipulated in the “ICT policy in Bhutan- A White paper” sometimes in the year 2003. The Government was successful in acquiring funds for such projects from the Government of India as an additional budget over the 10th Five Year Plan in the year 2009. The Chipen Rigpel Project was fully executed by NIIT Limited with an approved budget of Nu. 2.052 billion from the year 2010 to 2015.

It was observed that project had established number of infrastructure and conducted numerous training for leaders, civil servants, corporate bodies, autonomous agencies and private sector. The lapses and deficiencies observed in the identification, conceptualization and management of Projects and causes thereof as discussed in the preceding paragraphs require attention of the Royal Government of Bhutan.

Therefore, to aid the government in ensuring that such projects were carried out most economically, efficiently and effectively and to optimize the value of money, the RAA recommends the following:

5.1 Need for a clear legal and policy framework for engaging projects that were within the capacity of government agencies/local firms

Chipen Rigpel Project is a one-of-a-kind project implemented in Bhutan although it has been implemented in a number of countries in exactly the same way by NIIT Limited through the funding from GoI. It is a project, outside the RGoB's 10th Five Year Plan.

On review of the project implementation process, it was observed that most of works executed were within the in-house capacity of most of the implementing agencies. However, due to lack of clear policy on such matter, it was approved and implemented in the country.

Therefore, it has become very important for the government to establish a proper legal and policy framework to assist in identifying projects that were within our human capacity. The policies should, amongst others, contain when and why such projects or services should be procured. The legal and policy framework should then form the basis for appropriate decisions.

5.2 Need for proper assessments to identify the actual requirement from the projects

The engagement of external firms is appropriate only when the knowledge, skills, or expertise required to carry out the task at hand is not available within

the organization or implementing agencies. The Government or project implementing agencies should conduct appropriate need analysis to identify whether the work warrants the involvement of foreign firms and whether the identified firms can provide services according to the requirements of the Government. The need assessment should also take into account the possibility of availing expertise from other government agencies.

The instance from the Chiphen Rigpel Project conceptualization and outcomes thereof indicated that implementing agencies concerned in particular DITT had not carried out proper need analysis during project conceptualization process. The study by RAA indicated that training of teachers, civil servants, corporate bodies, private sectors, college youth and introduction of ICT courses in the schools were not strategically planned as it was delivered unsystematically and in unsustainable way. The Government also did not take into account its ICT vision of creating a knowledge based society rather accepted what the firm had decided to offer.

Therefore, the Government should prepare a detailed plan to avail the services of the external firms most judiciously. The plan should contain details of the need analysis, nature of work, expertise requirements, time and scope of the work and the complexity of the task. Implementing agencies should also ensure that the services required were of the nature and skill that can be best performed through foreign firms and cannot otherwise be carried out by the house expertise.

5.3 The government should encourage procurement practice that promotes competition and provides value for money

Public procurement should, in the majority of cases, be subject to competition to ensure best value for money. The goal of competitive bids is to make better use of market competition and in that way optimize the use of taxpayers' money for the benefit of citizens, the public sector and the business community.

The procurement of services should be done through competitive bidding process for achieving value for money and ensuring transparency and fairness in the procurement of goods and services involving such magnitude of cost. Competition encourages service providers to offer greater value for money to the clients.

5.4 The Master Agreement should be comprehensive and complete in all material respects

The Master Agreement should be detailed and comprehensive enough to include all important aspects of proposed assignment. It should describe the expected deliverables, personnel specifications, expertise, approach and methodology, work plan, reporting requirements and their timings. It should also clearly define the objectives, goals and scope of the assignment. The document must also

provide the basis for the monitoring and evaluation of the work carried out by the service providers.

All such projects in future should be carried out with a proper cost-benefit analysis to ensure that the cost of procuring the services do not outweigh the benefits accrued from them. There must be quantifiable and tangible benefits, both short term and long term. Therefore, it is always advisable to explore and evaluate various options and ensure that engagement of such firms is the best possible option and will provide value for money to the Government.

5.5 Services rendered by the projects should be properly evaluated

One of the critical phases in engaging any kind of Foreign Service providers or domestic service providers is to evaluate whether the job is completed and output delivered as desired. The implementing agencies must insist on delivery of agreed output and not be a mere recipient of what is provided as their output.

Therefore, implementing agencies and government should adequately evaluate all the deliverables and assess the impact it has contributed to the overall objectives and expected outcomes of the project.

5.6 Proper supervision and monitoring of the works carried out by the projects

To ensure that the works carried out were as required in the master agreement, the procuring agencies should conduct regular monitoring of the work. Without appropriate monitoring procedures in place, it will be difficult for the agency to identify flaws, delays, compliance with contractual obligations and force majeure on timely basis and make necessary interventions.

Further, monitoring mechanism is necessary to ensure that the quality, quantity, timeliness and scope of the work were adequately observed. The procuring agency will also be able to identify whether the payment claims made were legitimate, and avoid extravagant expenditures.

CHAPTER 6: CONCLUSION

The Chiphen Rigphel Project initially known as “Total Solution Project” was launched in Bhutan in the year 2010. In this context, ICT has been identified as the most important tools “to transform a subsistence economy into an information-rich, knowledge-based economy poised for accelerated economic growth”.

The RAA’s review on implementation of the Chiphen Rigphel Project showed variations in terms of deliverables as enshrined in the MoU and Master Agreement. The Project also lacked proper documentation system which constrained the RAA for carrying out proper and detailed analysis.

The inconsistent and varied practices that prevailed mostly ensued from inadequate policy framework and comprehensive rules and guidelines on engagement and management of such services in the public sector. Thus, it had rendered numerous deficiencies and flaws impeding economy, efficiency and effectiveness in procurement and management of such services in the public sector.

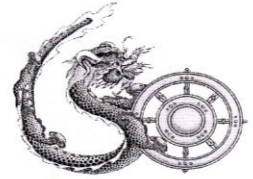
The RAA has formulated series of recommendations for initiating corrective actions and addressing the flaws and deficiencies. It is advisable that government embraces a holistic and systematic approach to strengthen the management system and achieve value for money from such projects in the future.



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



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Ministry of Information & Communications
 Royal Government of Bhutan
 Thimphu: Bhutan



MOIC/CR/1/2015/ 431

30th March, 2015

The Joint Auditor General
 Royal Audit Authority
 Thimphu

Subject: Response to the Draft Report on Performance Audit of Chipen Rigpel Project

Dear Sir,

On behalf of the Coordination Committee of the Chipen Rigpel Project, I would like to thank the Royal Audit Authority for the comprehensive performance audit of the Project and for sharing the draft report vide letter no RAA(JAG-SP)2015/524 dated 27th February, 2015. We hereby submit our detailed responses to the draft observations.

At the outset, we are pleased to learn that the RAA noted that the Chipen Rigpel Project was able to achieve its target within the stipulated time framework. We also hope that the shortcomings and perceived shortcomings noted by the audit team will be clarified by our comments, further justifications, and additional documentation.

We find that the issues observed can be broadly classified into three themes and, therefore, our submission is categorized in three corresponding chapters, duly cross-referenced against the clauses of your draft report:

- Chapter 1: Conceptualization, Selection and Awarding of the Project
- Chapter 2: Cost and Budget
- Chapter 3: Operational Aspects

On Chapter 1, we have repeatedly emphasized that this was a unique project, outside the Indo-Bhutan initiatives within the five-year Plans. It was conceived and initiated in an evolutionary process so we are not able to explain the absence of an identification process, needs assessment, absence of competitive bidding, and other pre-project formalities.

We are responding to the observations that are relevant after February 14, 2009, when the MOU was signed between the RGOB and NIIT, and the Master Agreement signed between RGOB and NIIT on March 11, 2009. I believe it is vital to note that the Project Coordination Committee implemented the project based on the scope laid out in the agreement that was already signed.

On the inadequacies in the operations and impact of the project, we would like to submit that there are misconceptions and factual errors leading to wrong analyses,

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partly because the audit team was not given adequate documentation. We have obtained additional documentation from the NIIT head office in India and responded to each observation.

Among the observations made by the audit team, I would like to refer to the last paragraph which I find both very significant and out of context: *"Based on the analysis done by the audit team, it revealed that the project could not bring significant impact on the lives of the Bhutanese people and in creating knowledge based society."* I believe that this misconception characterises the analysis of the report. "Creating a Knowledge Based Society" is the vision of the government and country. MOIC, as the responsible agency, has undertaken and is undertaking numerous strategies and activities to achieve this. For example, we have an ICT roadmap for the country, an e-Gov Masterplan for the country, and Masterplans for different agencies. Then we are working on a paperless governance strategy as instructed by the Hon'ble Prime Minister and on a secure communications system for the government. All this is being done in addition to the infrastructure, regulatory environment, and education as our ICT strategies.

Chiphen Riggel is a very small component of this, a capacity building project to help us achieve our ICT goals. It was not expected to create a knowledge based society.

Since it was not noted by the audit team, we would also like to bring to your kind notice that the Project has provided additional equipment, services, and facilities beyond the agreed scope the value of which is approximately Nu. 32.16 million and the detail is annexed as Annexure 1.

We will be happy to respond to any further queries.

Yours Sincerely,


 (Kinley Dorji)
 Secretary

CC:

1. Project Director, NIIT Limited, Thimphu
2. Office Copy

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CHAPTER-2: COST AND BUDGET

RAA in their report have raised certain queries relating to

- A. Justifications of Key aspects and Documents
- B. Infrastructure Observations
- C. Payment of Service Tax

The above queries have been adequately addressed in the subsequent paragraphs.

A. Justifications of Key aspects and Documents

(Clause No. 3.2.4 c, d, e)

As stated, the Project Coordination Team focused on the implementation of the scope that had already been signed by RGOB and NIIT with the negotiations done at the highest government level involving the Prime Minister's Office, GNH Secretariat, and DITT. At this stage, there was no question of costing the already identified components. The Coordination Committee of the project agreed to the broad costing in 2010 to facilitate the release of funds by GOI to avoid delays in the project implementation.

May we also point out that documents like Project Report & Implementation Manual, Education Process Management & System Integration Design and e-Waste Strategy and Management Report were manifestations of years of expertise and works and resources committed by NIIT. In fact, in areas like e-Waste Management, NIIT ensured that they in turn take the best minds in the discipline, including The Energy Research Institute (TERI). As such the pricing is not to be meant to be taken just for the physical form factor of such documents.

Cost for Audit: This cost excludes audit by RAA and is an internal Project Audit cost. The implementer of the Project i.e. NIIT follows an extensive and comprehensive audit processes which are independent in nature and covers following audits

- ✓ External Audits – By Price Waterhouse Coopers (Reporting to Audit Committee, Board and Stakeholders)
- ✓ Internal Audits – By Audit and Assurance Organization (NIIT In House Function reporting Audit Committee Chairman who is an independent director)
- ✓ Quality and Delivery Audits by Stakeholders – The Stakeholders MoE, MoLHR and MoIC field audits to check quality and delivery schedule accompanied by Project and Delivery Teams.

Hence, the project costing pertaining to audit includes all above audits which has cost in the form of actual remunerations such as fees, opinions, consultancy, travelling, boarding, and lodging, etc. The above audits are all

independent in nature. Detailed audit procedures are enclosed for reference as Annexure 3.

B. Infrastructure Observations

1. Clause - 3.2.4.e Table 3.4 Project deliverables vs. Deficiencies observed during implementation. Not incorporated 3 laptops for RIM

This is to clarify that 3 laptops for the RIM was not mentioned as per Project Implementation Manual. However, as per the Scope and Final deliverables Appendix 2 of the page 18, 3 laptops for RIM were required to be delivered. Accordingly the project has delivered the said laptops as per sign off document enclosed.

2. Clause: 3.2.5.1 Non supply of modem Nu. 433,258.00

Kindly note that the requirement at the school was an 8 port switch to network the computers and not a modem. This was erroneously described as a modem in the pricing list. This 8 port switch has been supplied for LAN connectivity in all the schools.

3. Clause: 3.2.5.2 Non-utilization of Anti-Virus Nu. 1,784,670.00

McAfee Anti-Virus Plus is the Anti-Virus security software which NIIT has provided to each of the sites under every entity of the project. All the machines have been installed with McAfee and at each site number of physical CD containing McAfee has been provided for back up purpose. The number of CDs given to a particular site is equivalent to number of CPU's installed in the lab. Each of the CD has got a licensed single user Key printed on the media cover which is valid for 5 years from the date of installation. Single user license key protects the software from being misused by multiple users on multiple computers. There is absolutely no compatibility issue with this version of software, in fact all our project office machines are also running on the same AV without any issue for last 4 years. The project has been dealing with either XP or Win 7 and both of these OS are fully compatible with the current version of AV (McAfee Antivirus Plus) which NIIT has provided. And we have got some written confirmation from different centers stating that the Anti-Virus is very compatible to the machines provided and is in use.

C. Payment of Service Tax Clause No. 3.2.6

As per the pricing document, Rs 162 M was set aside for Service Tax @ 10.3 % for service part of the entire project value of Rs 2,052 M.

The contract was finalized in Apr'10 and the service tax rate at that point of time was 10.3%. However, the service tax rate in India got revised w.e.f. Apr'12 from 10.3 % to 12.36%.

Below is the summary of Service Tax deposited by NIIT with GOI::

S. No.	Period	Payment to NIIT (INR MN)	Taxable Value (INR MN)	ST Rate	Service Tax (INR MN)
1	Apr'10-Mar'12	851	649	10.30%	66.9
2	Apr'12-Jun'12	359	279	12.36%	34.5
3	Jul'12-Sep'13	359	319	12.36%	39.5
4	Oct'13-Dec'14	257	-	NA	
	Total	1,826	1,247		140.8

The claim raised by RAA on account of excess Service Tax paid to NIIT is Rs 75 Mn. The contention on this amount is appended below for your reference:

1. Rs 728 Mn is inclusive of Service Tax and it will be incorrect to calculate the Service Tax on the entire value of Rs 728 Mn, which anyhow is inclusive of the Service Tax amount,
2. At the time of signing the contract Service Tax rate was 10.3% and subsequently w.e.f. April'12 the rate was increased to 12.36%. Since Apr'12, NIIT had deposited service tax on the payments received at the rate of 12.36%,
3. NIIT had approached MEA for reimbursement of the differential amount on account of change in service tax rate (Rs 20 Mn). They were informed by MEA in September'13 that service tax is not applicable for services rendered in Bhutan.
4. Till date they have deposited service tax of Rs 140.8 Mn with GOI (proofs enclosed). Refer Annexure 4.
5. Balance amount of Nu 21.2 M (difference between contracted and deposited service tax) can be adjusted from the last installment due in this calendar year.

CHAPTER-3: OPERATIONAL ASPECTS

RAA in their report have raised certain queries relating to operational aspects. The respective queries have been addressed under the following heads:

- A. Operational and Implementation aspects
- B. Sustainability Plan
- C. Impact Analysis conducted by RAA

A. Operational & Implementation Aspects

Part 1 – General Observations

1. Clause No. : 2.8 Achievements of Chiphen Rigpel Project Table 2.6 SL No. 1.

The target is as per agreed Scope and Final deliverables was 4 labs with 25 seats (refer Appendix - 2 page 18 of 69 of the RAA report and not 8 labs with 25 seats as mentioned in the table).

The PCC during its meeting on 14th September, 2011 (Refer minutes of the meeting attached at Annexure 5 decided for installation of 1 lab of 25 seats with independent PCs at RIM further instead of 3 labs of 25 seats with independent PCs, it was decided to install 6 labs of 25 seats with n-computing technology, thus making the total number of labs to 7. This was primarily done to meet the request of the Dratshang and to decrease travel time for trainees by locating the centers as near as possible to the trainees in the catchment areas. It was also decided that out of the 6 labs with n-computing technology, 3 labs will be relocated for Dratshang, after completion of e-Gov trainings. The total centers that would then remain under RIM will be 4 labs as per the original scope.

The table shows a difference of 1 lab with 25 seats which is not correct.

2. Clause: 2.8 Achievements of Chiphen Rigpel Project Table 2.7

As mentioned in the agreed Scope and final deliverables (refer Appendix-2 page 16 to 23 of the RAA Audit Report) numbers of certifications were specifically mentioned, as against, number of learners. The number of certifications was mentioned in the scope, since the Project provides various grades/modules of trainings and envisaged that some of the youth would upgrade their skills with multiple certifications over a period of time.

For example in the ESC (Employment Service Center) of MoLHR, various unemployed youth who were registered with MoLHR availed courses/modules to upgrade their skills over a course of time. Successful completion of each module thus resulted respective certification. Also please refer to Clause 7 below for more detail.

Further detail explanations and justifications have been provided on the actual certifications of each component in the relevant clauses.

Therefore the Table depicts a distorted picture in terms of achievement.

3. Clause No.: 3.1.2 d and e

The hardware and software are of the standard brand already approved and used in Bhutan. For example the computers are of Acer and UPS are of APC. Further the physical verification of goods received in warehouse in Phuentsholing had been outsourced to a third party M/S Amitabha Tat – ME Chartered Engineer and a sample report submitted by the party is attached as Annexure 6.

The stakeholders have carried out monitoring and evaluation independently. The MoLHR, MoIC and MoE had carried out evaluations. RUB Centers are monitored by the local College Directors. The reports are attached as Annexure 7.

Further, the ambassador of India to Bhutan regularly visited the Chiphen Rigpel beneficiary sites as part of the monitoring and evaluation by the Embassy of India in Bhutan. Whenever teams from Ministry of External Affairs of India visited Bhutan for monitoring of GOI Projects, Chiphen Rigpel was included in their itinerary. The Chiphen Rigpel also reports to the Indo-Bhutan ICT steering committee.

4. Clause No. : 3.1.5.c (i)

The maintenance of computer labs and PLS are not an issue presently as the Project is maintaining the same till end of December, 2015 though in some cases contractually it is not required. Some of the courses provided in the institutes are to be used for training by the institutes when they get a sizeable number of trainees from the community around and this can be commercial ventures by the institutes later. Trainers for these specific courses can be outsourced from within the MoLHR, RUB or MoE if they are not there at the specific institute.

5. Clause No. : 3.1.5.c (ii)

The PCC is aware of this issue and has discussed the issue several times in its meetings. This matter is again on the agenda for the next PCC meeting, where in a tangible and practically viable action plan will be drawn up with MoE to address the issue.

6. Clause No. : 3.1.5.d

See Chapter 3 Section B dealing with Sustainability.

7. Clause No. : 3.1.6.d

The Project does not attempt to deliver complete ICT awareness trainings to all Bhutanese citizens, but has targets as agreed in the Scope. In your Table 3.1, the scope of training on enabling e-governance is taken as the whole civil servants minus the teachers, which is not true. The Scope is to train 7000 leaders and civic representatives on enabling e-governance topics (refer page 18 of your appendix 2) and is not exclusively for civil servants. It is not fair to compare targets fixed in 2010 with number of teachers or civil servants today. You will appreciate that for a final agreement, the target numbers had to be agreed and frozen at some stage.

8. Clause No. 3.1.6.e (v):

There were no restrictions placed upon the individual who on the basis of their eligibility and aptitude could pursue additional courses. In view of the same, multiple courses were delivered to the individuals and as such the total number of certifications mentioned as 19772 which is correct number.

Further, the courses offered have not been just basic courses. Courses have been designed and finalized after detailed need analysis done in conjunction with the concerned authorities. Kindly note that the more than 110 different

types courses offered (Annexure 8) were offered which covers all aspects of IT ranging from Office Productivity, Multimedia and Design, Database technology, Web Design and Development, Application Programming Languages to Web Oriented Programming. An illustration of list of courses is as below:

Adobe Flash	Certificate in Graphics and Animation
Adobe Illustrator	Certificate in Website Development
Adobe InDesign	Communicating with an Impact
Adobe Photoshop	Creating and Managing Professional Documents Using Word
Communicating with an Impact	Creating Effective Presentations
Introduction to Web Content Development	Explore Interact and Communicate Using Computers and Internet
Logic Building for Programming	Office Productivity Tools
Object Oriented Programming Using C++	Relational Database Design
Website Development using Dreamweaver	Software Development Life Cycle
C#.NET	Querying and Managing Data Using Sql Server
CorelDRAW	Analyzing Data Using Spreadsheets
IT Fundamental and Office Productivity Tools	

9. Clause: 3.1.6.e (vi) “The PLS established in the community centers in 131 were hardly used by the people”.

The Fundamental concept of “Reaching the Unreached” was to proliferate computer literacy and awareness across the community in Bhutan and particularly in remote areas as also, positively impact the outcome of elementary education.

The objective of this facility, was to build computer literacy mainly among the community who are unable to access being access awareness to Information Technology. As such the PLS was co-located with the community center at locations which were specified by the DIT.

The PCC is aware of the issue and has discussed it several times. The discussion has now reached a level where in principle there is consensus that some of the underutilized PLS need to be relocated. The relocation of exact number of PLS, from which place to where and cost implications are on the agenda for the next

PCC meeting. This aspect will accordingly be discussed, evaluated and appropriate action initiated.

10. Clause No. - 3.1.7 “Non-involvement of the Private Sector Firms in the implementation of the Project”

In the context of IT Infrastructure Capacity Building, followed by Training and Education services delivery the Project identified the broad areas of participation for local industry. Therefore for each area and also to cover geo-spread the Project identified suitable parties and involved them in the project. The Project has included the Private sector in all areas of the Project including Equipment Procurement, Maintenance, Infrastructure, Civil Works, Networking, Training Delivery, Manpower Services and specific areas of operation. Kindly note that over 140 different Private sector organizations have been engaged by the Project in various aspects of project implementation and the list was provided to the Audit team. Some of the major ones involved directly are highlighted below:

DotCom Enterprise: DotCom enterprise is the country distributor for Acers. Therefore the Project has Maintenance Contract for all the computers with the firm. Staffs of DotCom were trained in installation and maintenance works on n-computing and networking and civil works. Installation contracts were awarded to the firm. Further outsourcing of 4th class staffs and hire of vehicles of the Project are done by the firm. The firm has grown from 6 staff to 32 as of date, mostly due to the works from the Project.

Peljorkhang Enterprise (now NGN solutions): NGN is the country distributor for APC UPS (power systems). The Project has maintenance contract for all its power systems with the firm.

Bright Life Training Institute & Rigsum Training Institute: The Project has outsourced trainers from these Institutes and trained them to deliver e-Governance trainings. The trained manpower from these institutes, were hired by the project to deliver e-governance trainings supported by senior trainers from NIIT.

DDTI/DLI: The project outsourced Dzongkhag Unicode and language trainings for the Monastic body and the Local Governance trainings.

VisionTech: The Project has used this firm for infrastructure set up, repair and maintenance, printing works and procurement of spares and stationeries.

S&L Solutions: The firm has been providing procurement services for hardware and spares.

Chandra Bahadur Subba Construction: All civil works for PLS stations have been contracted to the firm.

Bhutan Institute of Media & Norling Events: Event management has been outsourced to the firms.

iTechnologies /Q Graphics/ Image Art /Sky Tech technologies: These firms were used for certificate and banner printings.

11. Clause No. : 3.2.1.e Course material is lying idle in the college

Apart from the course materials required for effective delivery of ICT program in Colleges, kindly note that additional course materials was also provided to colleges to cater to requirement beyond the specified project period. This was done to ensure continuity and sustainability of the project even beyond the contract period.

12. Clause No. : 3.2.3 b, c, d, e, f

The computer labs have been handed over to the respective stakeholders as per handing over documents. Instructions will be issued to the stake holders to enter the assets in their Fixed Asset Registers.

13. Clause No. - 3.2.4.e Table 3.4 Project deliverables vs. Deficiencies observed during implementation. Not incorporated 3 laptops for RIM

This has been addressed in Clause B. 1 of Chapter 2.

14. Clause No. : 3.2.5.1 Non supply of modem Nu. 433,258.00

This has been addressed in Clause B. 2 of Chapter 2.

15. Clause No.: 3.2.5.2 Non-utilization of Anti-Virus Nu. 1,784,670.00

This has been addressed in Clause B.3 of Chapter 2.

Part 2 - SPECIFIC OBSERVATIONS**Component One: Enabling e -Governance****16. Clause No. : 3.2.7 Lack of clarity on task analysis and curriculum mapping on enabling e-governance component**

and

17. Clause: 3.2.7.c NIIT limited had conducted the task analysis and curriculum mapping exercise, the final reports were not made available for verification by the NIIT as well as by the RIM

For information a detailed need analysis and consequent mapping exercise was conducted by NIIT in consultation with RIM. The documents in reference were available at the head office in Indian and as such could not be presented to RAA. However, the sample relevant documents are enclosed as Annexure 9 for your kind information and perusal.

Further for your information, when some of these documents were structured, the project office was not in place and therefore the same were kept in custody of NIIT Head Office.

18. Clause No. : 3.2.8 & 3.2.9

At the outset, may we draw attention to the Enabling E-Governance component in the final Scope and Final Deliverables (refer to your annex on page 18 of 69). The Scope is to train 7000 leaders and civic representatives on e-Governance topics. It is to be as inclusive as possible and not limit to civil servants only. Therefore the training includes IT Professionals, Monastic Body personnel, private sector, corporate sector, armed forces and DEOs and Principles (Principles have operational and management duties and are not included in Teacher training) and not limited to civil servants (refer to your table 3.10). This is also evident from the fact that the NIIT design team met with ministers, parliamentarians, constitutional post holders, government secretaries, Chief of Police, Zimpon, Deputy Chief of Army, Chief of RBG, Dzongdags, Chairman DHI, Managing Director of BT, MD of RMA, Chairman of IT Association of Bhutan, Secretary General of BCCI, Chairman of Tashi Group of Companies, Director of Local Governance, etc. in the process of designing e-governance content.

The inclusion of Monastic Body in e-Gov training was authorized by the Project Coordination Committee with a view to make the project more inclusive. In this context we are enclosing the relevant Minutes of Meeting as Annexure 10 for your kind perusal.

It would be appreciated that the same program had to be realigned to such above participants, which also involve additional effort and cost.

In view of the above we feel that the 1071 people excluded should be included in the total numbers trained. Therefore the total numbers trained on eGov was 7342 and not 6271 as mentioned in the report.

19. Clause: 3.2.10 Government's Contribution not recognized by the Project

and

20. Clause: 3.2.10.d To assume that the Project was solely implemented and funded by NIIT/GOI which is incorrect.

The civil servants who attended the e - Governance training were provided working lunch, tea and snacks by the Project whereas Govt. /RGoB has paid their TA and DA for the training.

In the final closing report the Project will provide recognition of the Government's contribution of TA/DA for the trainees.

19. Clause: 3.2.11

The centers were established for e-Gov training purpose and after the completion of the e-Gov training, the three centers were relocated as per decision of PCC. Please refer to Chapter 3 Section A.1 for more details.

However the three schools already have their Chiphen Rigpel Centers and the MoE IT labs for their IT training requirements. The MoE after their analysis and discussions agreed for relocation of these three centers.

19. Clause: 3.2.12 d, e

A teacher who has been trained in the teacher training component is at times promoted as Principal/DEO in another district over a period of time.

Principals/DEOs were nominated for the project management training by the

Dzongkhags due to changed nature of their jobs and responsibilities. Teachers were nominated by the Ministry of Education based on their analysis whereas the e-governance nominations were done by central ministries and Dzongkhags.

A budget of Nu. 44 million for TA/DA was kept for teacher training only (Project Scope and Final Deliverables, page 19 of 69). There was no budget provision for TA/DA for any other training and no TA/DA were paid for other trainees. The Project took extra initiative to hold workshop and train beyond the scope (content creation in the 5 pilot schools) and for these events DSA was provided.

Component Two: Empowering Teachers

21. Clause No. :3.2.13 - Lack of Facilities to implement the knowledge gained through training

and

22. Clause No. : 3.2.13.b - In many Schools RAA visited, there was lack of facilities viz. Computers, projectors, printers and internet facility

and

23. Clause No. : 3.2.13.d Benefits from such training could not be derived, if a school does not have these infrastructure.

Some of the schools do have computers, printers, projectors, scanners and access to internet. Please see Annexure 11 submitted by MoE for reference. While it is the aim of the MoE to provide all schools with computers and other related equipment, it has to prioritize the schools year wise keeping in view of yearly available budget. Infrastructure growth has to be organic as all schools cannot be provided with the desired equipment at one go. However MoE has initiated teacher empowerment steps like providing cheaper commercial loans by partnering with BoB, for teachers to purchase laptops, which in conjunction with the Chiphen Rigpel training, has made the teachers more versatile. The Project too has donated 5 projectors to 5 schools towards this end. Sometimes some of other classes are held in the Chiphen Rigpel labs to facilitate teaching and learning, leveraging on the contents available at the labs.

The requirement of submission of lesson plans in hard copies does not change the fact that the lesson plans have been developed on computers. In fact our survey shows that the teachers are able to prepare lesson plans, question papers, keep record of students & class attendance, analysis of marks obtained by students and are able to use the tools provided by the Project in the school labs and access the internet to further their knowledge. It was observed by MoE that the number of teachers making power point presentations in their various meetings, workshops and other events has increased. The very fact that the survey conducted by RAA team mentions that only 2 % of the survey respondents mentioned that they could not implement shows that the majority of the teachers could benefit from the trainings.

Clause No. : 3.2.14 Non achievement of Target

and

24. Clause No.: 3.2.14.c Only 4376 teachers trained against 5000, while actual achievement is mentioned as 5204

and

25. Clause: 3.2.14.d 460 teachers has availed same trainings ranging from as high as four to two times with same course content and level

The scope agreed is to train 5000 teachers and is not specific to government school teachers. While the private schools are profit centers and expected to invest in the development of their own infrastructure such as IT labs, the MoE facilitated the IT training for the private school teachers under the Project as it considered important to also enhance and upgrade the IT skills of private teachers so that they can maximize the use of IT facilities in the their schools.

The nomination of teachers is done by MoE, keeping in view that the training duration does not disrupt school teaching (the trainings were held during the school breaks such as summer and winter vacations.), complimenting similar trainings availed under different schemes, balancing with yearly activities such as educational workshops, camps etc. Further the nomination was done keeping in view the ground realities.

In your annexure 4, Sl 1 to Sl 201 are of the teachers who joined the service after 2009 but are not passed from Teacher Training College. This group includes Expatriate Teachers, National Contract Teachers, Community Based

Teachers and Master Trainers (Selected through open competition). These all teachers have not attended any formal B.Ed. training from any college of education in Bhutan. Thus, they don't come under the mentioned directive. Therefore they should be considered as eligible teachers for attending the training.

Further SI 202 to SI 299 are teachers from private schools and for the justifications mentioned before they should be considered eligible as they have formally nominated by MoE.

In reference to your Annexure 5, while compiling the database, both at the field and head quarters, we observed there were human errors and we have now thoroughly cross-checked and recompiled. Out of total 989 trainees mentioned, 460 are unique and the balance 529 trainees database showed repetitive Employee ID or Names. This was caused by human error while entering the database. However the Project Office and MoE together have now corrected the database and we are submitting the corrected database as Annexure 12.

Component Three: ICT to 168 Schools

26. Clause No. c. NIIT is responsible for curriculum mapping from class 1 to class 12

As per final scope and delivery the project was responsible for mapping curriculum for secondary schools.

Clause No. : c. Course material from class 6 to class 12

During the discussions in 2009, Bhutan had only 168 schools consisting of Lower Secondary (up to Class 8), Middle Secondary (up to Class 10) and Higher Secondary (Up to class 12). The rest were Primary and Extended schools. Computer classes were to start from Class 7 onwards. So in the Master Agreement the project was designed to cater to Computer Education for the identified 168 Government Schools as they have students from class – 7 onwards and as such the delivery catered to this class segment. You will appreciate that scope had to be frozen at some point of time to move forward. Your figure 2 depicts a distorted picture as in the Lower Secondary Schools there are students from Classes 1 to 6, who need not take the CRP Classes and further it includes students of private schools. Normally lower classes have more students in any schools. Private Schools are profit ventures and are expected to invest in development of their own infrastructure and were excluded. However effort was made by MoE to facilitate the IT training for the private school teachers under the Project as it considered imperative to also

enhance and upgrade the skills of private teachers so that they can maximize the use of IT facilities in the their schools

27. Clause: c. (vi) It was observed that course by NIIT is very similar to IT curriculum offered by as optional paper .Thus, providing two IT courses of same topics in parallel was waste of resources besides a burden for the teachers and students.

The Chiphen Rigpel IT course is compulsory for all the students irrespective of the stream with a view to ensure an opportunity to all students to become IT literate.

Earlier, the IT course and economics was being offered in the secondary school as optional subject and those who could not opt for this were devoid of any computer training. However, with the Chiphen Rigpel curriculum introduced in the schools providing broader training to all students from class 7 onwards, the MOE in the process of harmonization of the two courses to minimize wastage of resources by the next session.

Component Four and Five

Issues raised under these two components have been addressed in various preceding clauses.

B. Sustainability Plan (3.1.5 b)

While the sustainability plan has been scheduled for the 4th year of the project in association with DITT, we would like to point out the following:

- a. It will be appreciated that in practical terms sustainability would need to be primarily worked out with the component stake holder and also with the individual institutes within the components as they would need to sustain the operations.
- b. As many of the components were being handed over before the fourth year the sustainability aspects have been addressed during the handover process.

We would like to point out that the project has made considerable efforts towards ensuring sustainability through the handover process undertaken with various components. These included:

1. Handover workshops to discuss and list the issues related to sustainability with the respective components including:

- a. Budgets
 - b. Resources
 - c. Recruitment
 - d. Training
 - e. Operations
 - f. Infrastructure
2. Training of instructors to ensure capability for delivering the required courses.
 3. Maintenance of computers till the end of the project even after handover

All these activities have been carried out in collaboration with the respective components and institutes. However, the project agrees that the formal deliverable has not been submitted as per the Master agreement and NIIT has been instructed to compile and submit the Sustainability document in collaboration with DITT as well as the respective components.

As regards the sub clause 3.6 of the Master Agreement which states “*NIIT shall provide “how to” plan to enable DIT to support and maintain any software, systems, multimedia contents, teaching materials, and manuals for period of 5 years after the end of the project*”. Please note that NIIT is in process of completing the same for submission.

C. Impact analysis conducted by RAA: Insights

Royal Audit Authority concluded the report with an impact assessment based on survey conducted specifically on E-Governance and Empowering of Teachers modules. Some of the laudable findings are appended below:

1. E-Governance: Approximately 90% of the participants who attended have categorized the training to have been excellent and good. They have also mentioned the training was relevant to their job profile.
2. Empowering Teachers: Over 90% of the participants who attended have categorized the training to have been excellent and good. 74.8% participants found that the courses were relevant to their teaching profession.

Apart from above it may kindly be noted that the Project have received more than 300 letters of appreciation from Schools across Bhutan. If required the letters in reference can be made available for information.

As mentioned in the cover letter, we would like to state that creating a Knowledge Based Society is the long term vision of the government and cannot be achieved through a single project within a limited time frame. Chiphen Rigpel is an attempt to raise computer literacy by which ICT tools can be used to gain, create and share knowledge, skills and improve efficiency in general.

It is hearting to note that the impact assessment of the project has been extremely favorable and as such it is appreciated by the RAA in its covering note mentioned that the Chiphen Rigpel Project was able to achieve its target within the stipulated time framework.

ANNEXTURES

The details of Payment schedule & Milestones				Annexure 1
Tranche	Payment Tiggers	Payment to be made for service and Materials as per Scope		Against
		%	Payment Schedule in Nu. millions	
1	Mobilization and Implementation Plan.	10.60	205.70	Submission of mobilization and implementation plan documents.
2	Shipment of Hardware (IT & non-IT) for Center and Schools.	8.00	153.96	Against Shipping Documents / Acceptance of scope of work by Project Coordination Committee.
3	Lab Setup of three 25 seats centers completed.	2.70	51. 32	Acceptance by MoLHR.
4	A) Setup of 4X25 Seat Teacher Training Centers. B) Shipment of Courseware for 3 Employability Centers as per agreed schedule with MoLHR	8.00	153.95	A) Acceptance by MoE. B) Against Shipping Documents.
5	A) Shipping of Course material for Teacher Training Centers as agreed with MoE. B) Completion of 8 batches of CAT A, E-Governance Training.	2.70	51. 32	Against Shipping Documents. B) Certificate from MoIC.
6	A) Shipment of Course material ICT @ Schools as agreed with MoE. B) Setup of 2X50 Seat Teacher Training Centers.	4.20	81. 27	A) Against Shipping Documents. B) Against acceptance by RUB/MoE.
7	A) Setup of 1X25 Seat Teacher Training Center. B) 145 Teachers Hired and Trained.	5.30	102.63	A) Acceptance by MoE. B) Acceptance by MoE.
8	Teacher Training Conducted as per agreed schedule with MoE.	2.70	51. 32	Acceptance by MoE.
9	A) Shipment of Course Material ICT @ Schools as agreed with MoE. B) ICT @ Schools Opearationalized as agreed with MoE.	5.30	102.63	A) Against Shipping Documents. B) Acceptance by MoE.
10	A) Lab Setup for 2 MoLHR centers.	5.30	102.63	A) Acceptance by MoLHR. B) Against Shipping Documents.
11	Shipment of Course Material for MoLHR Centers Teacher Training and E-Governance Cat B and C as per agreed schedule with MoLHR, MoE and RIM.	2.70	51. 32	Against Shipping Documents.
12	A) Four 50-Seat Center in operation. B) 3 YDF center Setup.	2.70	51. 32	A) Acceptance by RUB. B) Acceptance by YDF.
13	A) Lab setup of 3 MoLHR centers. B) Teacher Training Conducted as per agreed schedule with MoE.	2.70	51. 32	A) Acceptance by MoLHR. B) Acceptance by MoE.
14	Shipment of Course Material-Employability Centres, Teacher Training & E-Governance B and C as per agreed schedule with MoLHR, MoE and RIM.	5.30	102. 63	Against Shipping Documents.
15	Two 25-Employability Seat Center in operation.	5.30	102. 64	Acceptance by MoLHR.
16	81 Hole in the Wall Learning Stations Installed.	5.30	102.64	Against Shipping Documents.
17	A) Lab Setup pf 1X50 RIM Centre. B) Teacher Training conducted as per agreed schedule with MoE.	5.30	102. 64	A) Acceptance by RIM. B) Acceptance by MoE.
18	Shipment of Course Material ICT for Schools as agreed with MoE.	5.30	102. 64	Against Shipping Documents.
19	One 50 seat RIM Center in operation.	2.70	51. 32	Acceptance by RIM.
20	A) Four 25 Seat E-Governance Center Setup. B) Shipment of Course Material ICT @ Schools. C) Teacher Training Conducted as per agreed schedule with MoE.	2.70	51. 32	A) Acceptance by RIM. B) Against Shipping Documents. C) Acceptance by MoE.
21	Handing Over of Chipphen Rigphel.	5.30	102.64	Acceptance by MoIC.
Total		100.10	1,928. 67	

The statement showing details of payment to NIIT Limited until 30th June 2012
Annexure: 2

Tranche	Payment Triggers	Payment to be made for service and Materials as per Scope		Against	Actual Payment	Vr. No & dt.	Fiscal Year	Remarks
		%	Payment Schedule					
1	Mobilization and Implementation Plan.	10.60	205,269,676.00	Submission of mobilization and implementation plan documents.	194,506,875.00	Refer Vr.	2009-10	
2	Shipment of Hardware (IT & non-IT) for Center and Schools.	8.00	153,952,257.00	Against Shipping Documents/Acceptance of scope of work by Project Coordination Committee.	164,715,058.00	DV. 9.1, 07/09/10.	2010-11	1 part payment & 2 paid together.
3	Lab Setup of three 25 seats centers completed.	2.70	51,317,419.00	Acceptance by MoLHR.	51,317,419.00	DV. 9.5, 09/09/10.		
4	A) Setup of 4X25 Seat Teacher Training Centers. B) Shipment of Courseware for 3 Employability Centers as per agreed schedule with MoLHR	8.00	153,952,257.00	A) Acceptance by MoE. B) Against Shipping Documents.	153,952,257.00	DV. 10.4, 27/10/10.		
5	A) Shipping of Course material for Teacher Training Centers as agreed with MoE. B) Completion of 8 batches of CAT A E-Governance Training.	2.70	51,317,419.00	A) Against Shipping Documents. B) Certificate from MoIC.	51,317,419.00	DV. 12.1, 07/12/10.		
6	A) Shipment of Course material ICT @ Schools as agreed with MoE. B) Setup of 2X50 Seat Teacher Training Centers.	4.20	81,269,676.00	A) Against Shipping Documents. B) Against acceptance by RUB/MoE.	81,269,676.00	DV. 1.21, 11/01/11.		

7	A) Setup of 1X25 Seat Teacher Training Center. B) 145 Teachers Hired and Trained.	5.30	102,634,838.00	A) Acceptance by MoE. B) Acceptance by MoE.	102,634,838.00	DV. 5.13, 30/05/2011.		
8	Teacher Training Conducted as per agreed schedule with MoE.	2.70	51,317,419.00	Acceptance by MoE.	51,317,419.00	DV. 6.3, 07/06/2011.		
9	A) Shipment of Course Material ICT @ Schools as agreed with MoE. B) ICT @ Schools Opeerationalized as agreed with MoE.	5.30	102,634,838.00	A) Against Shipping Documents. B) Acceptance by MoE.	205,269,676.00	DV 4.10, 27/4/12.	2011-12	9 & 10 paid together.
10	A) Lab Setup for 2 MoLHR centers.	5.30	102,634,838.00	A) Acceptance by MoLHR. B) Against Shipping Documents.				
11	Shipment of Course Material for MoLHR Centers Teacher Training and E-Governance Cat B and C as per agreed schedule with MoLHR, MoE and RIM.	2.70	51,317,419.00	Against Shipping Documents.	102,634,838.00	DV. 5.1, 08/05/12		11 & 12 paid together.
12	A) Four 50-Seat Center in operation. B) 3 YDF center Setup.	2.70	51,317,419.00	A) Acceptance by RUB. B) Acceptance by YDF.				
13	A) Lab setup of 3 MoLHR centers. B) Teacher Training Conducted as per agreed schedule with MoE.	2.70	51,317,419.00	A) Acceptance by MoLHR. B) Acceptance by MoE.	51,317,419.00	DV .6.8, 15/06/12.		
				Total	1,210,252,894.00			

The details of 520 trainings offered to private, corporate bodies, armed forces and teachers & principals.

Annexure 3

Sl.No	Name	Department	Courses
Private sector, Corporate Bodies & Armed Forces			
1	Sangay Choeda	Bhutan Telecom	Program Management
2	Deo Kumar Biswa	Bhutan Telecom	Program Management
3	Karma Sherub	Bhutan Telecom	Program Management
4	Tenzin Dorji	Bhutan Telecom	Program Management
5	Thinley Namgyal	NRDCL	Project Management
6	Rabilal Ghalley	BFAL Pasakha	Program Management
7	Loday Jamtsho	BFAL Pasakha	Program Management
8	Tshering Penjor	BFAL Pasakha	Program Management
9	Damcho Wangdi	NRDCL	Operational Imperatives
10	Wangchuk	NRDCL	Operational Imperatives
11	Chencho Dorji	Royal Bhutan Army	Operational Imperatives
12	Lt. Ugyen Dorji	Royal Bhutan Army	Project Management
13	Capt. Tashi Phuntsho	Royal Bhutan Army	Project Management
14	Capt. Yeshey Dorjee	Royal Bhutan Army	Project Management
15	Maj. Kinzang Thinley	Royal Bhutan Army	Project Management
16	Maj. K Wangdi	Royal Bhutan Army	Project Management
17	Wangchuk	Druk Wang Alloys	Operational Imperatives
18	Hari Prasad	Druk Wang Alloys	Operational Imperatives
19	Baliman Rai	Druk Wang Alloys	Operational Imperatives
20	Jigme Zangpo	Drukyl Clearing	Operational Imperatives
21	Monisha Dewan	Druk wang Alloys	Operational Imperatives
22	Ngwang Denden	NRDCL	Project Management
23	Maj. Kencho Tshering	Royal Bhutan Army, Shaba	Project Management
24	Maj. Sither Tshering	Royal Bhutan Army, Shaba	Project Management
25	Ram Kumar Mezar	Yangkhil resort,BCCI	Operational Imperatives
26	Major. Jimmy Tshering	Royal Bhutan Army	Project Management
27	Maj. Rinzin Namgyal	Royal Bhutan Army	Project Management
28	Capt. Thinley Penjor	Royal Bhutan Army	Project Management
29	Pema Gyalpo	Tarayana Foundation	Project Management
30	Tshering Tashi	Pelden Group	Project Management
31	Thinley	Royal Bhutan Army, Haa	Project Management
32	Pema Wangchuk	Royal Bhutan Army, Haa	Project Management
33	Tandin Wangchuk	NRDCL	Project Management
34	Zum Zang	CDCL	Project Management
35	Jambay Dorji	CDCL	Project Management
36	Lt Tshering Wangchuk	Royal Bhutan Army	Operational Imperatives
37	Jigme Wangdi	Tarayana Foundation	Operational Imperatives
38	Kencho Tashi	Taj Tashi Hotel	Operational Imperatives
39	Kinley Gyeltsen	Taj Tashi Hotel	Operational Imperatives
40	Dorji	DGPC	Operational Imperatives
41	Karma Choden	DHI	Operational Imperatives
42	Rupa Kumari	BPC	Operational Imperatives
43	Capt.Kuenga Gyeltshen	Royal Bhutan Army	Project Management
44	Maj Ugyen Norbu	Royal Bhutan Army	Project Management
45	Tshewang Chogyel	Bhutan Telecom	Project Management
46	Tashi Wangdi	DHI	Project Management

47	Chimi Rinzin	BPC Punakha	Project Management
48	Tandin Tshering	DGPC	Project Management
49	Pema Gyalpo	Tarayana Foundation	Program Management
50	Sonam Lhundrup	DHI	Program Management
51	Ugyen Thinley	DGPC	Program Management
52	Penjore	Bhutan Telecom	Program Management
53	Ramesh Vishwa	NRDCL	Program Management
54	Payma Wangchuk	DHI	Project Management
55	Junias Rasaily	Student	Project Management
56	Rinchen Lhamo	DGPC	Project Management
57	Losel Wangpo	Taj Tashi Hotel	Operational Imperatives
58	Tenzin Dorji	DGPC	Operational Imperatives
59	Thinley	Taj Tashi Hotel	Operational Imperatives
60	Yangchen	BPC	Operational Imperatives
61	Sonam Yangkay	DHI	Operational Imperatives
62	Maj Wangchuk Drukpa	Royal Bhutan Army	Program Management
63	Maj Jimmy Tshering	Royal Bhutan Army	Program Management
64	Maj Pema Lethro	Royal Bhutan Army	Program Management
65	Purna Bdr Gurung	NRDCL	Program Management
66	Choki Gyeltsen	CHP	Program Management
67	Kinley Wangchuk	DGPC	Program Management
68	Kumar Gajmer	ICT DHI	Program Management
69	Jamtsho	BCCI	Project Management
70	Sonam Tobgyal	Bhutan Post	Operational Imperatives
71	Tshering Yangzom	DGPC	Project Management
72	Karma Choki	DGPC	Project Management
73	Doley Tshering	DHI Infra Ltd	Project Management
74	Maj. Cheadup	Royal Bhutan Police	Project Management
75	Karma Chopel	DHI	Project Management
76	Kinley Wangmo	DGPC	Operational Imperatives
77	Asha Chhetri	Taj Tashi Hotel	Operational Imperatives
78	Major Karma Tshering	Royal Bhutan Police	Program Management
79	Major JD Wangchen	Royal Bhutan Army	Program Management
80	Captain Jigme	Royal Bhutan Army	Program Management
81	Tsering Pem	Bhutan Telecom	Program Management
82	Pema Norbu	NRDCL	Program Management
83	Pema Tshering	DHI	Program Management
84	Major Karma Leewang	Royal Bhutan Police	Project Management
85	Tshewang Norbu	DHI	Project Management
86	Singye	DHI Infra Ltd	Project Management
87	Zangpo	KUB DGPC	Project Management
88	Karchung K Dorji	DGPC	Project Management
89	Samten Lungay	KHP DGPC	Program Management
90	Choden	NRDCL	Program Management
91	Kritika Neopanay	DHI Infra Ltd	Program Management
92	Chimi Zangmo	DHI	Program Management
93	Kinzang Gyeltshen	Royal Bhutan Police	Project Management
94	Tshering Lhaden	DHI	Operational Imperatives
95	Tshewang Dorji	KHP Mongar	Operational Imperatives
96	Tshering Yangzom	Taj Tashi Hotel	Operational Imperatives
97	Lekhar Nath Sharma	lhakhi Cement (LGC)	Project Management
98	Sonam Jamtsho	DHI Infra Ltd	Project Management
99	Phuntsho Namgay	DHI	Project Management

100	Tshering Yangzom	DGPC	Project Management
101	Dorji Khandu	Royal Bhutan Army	Project Management
102	Partigya Pradhan	DGPC	Program Management
103	Kinga Lotey	DHI	Program Management
104	Bishnu Ghalley	Taj Tashi Hotel	Operational Imperatives
105	Bawana Gurung	Taj Tashi Hotel	Operational Imperatives
106	Bhakti Maya	Bhutan Telecom	Operational Imperatives
107	Budhiman Tamang	Chukha Hydropower	Program Management
108	Tara Nidhi Bhattarai	DHI Infra Ltd	Program Management
109	Chheten Lhamo	DGPC	Program Management
110	Yamraj Khapangi	DHI Infra Ltd	Project Management
111	Pema Yezer	NRDCL	Project Management
112	Pelden Drukpa	DGPC	Project Management
113	Tandin Wangchuk	NRDCL	Program Management
114	Thinley Lhamo	DGPC	Program Management
115	Chewang Dengye	Royal Bhutan Police	Program Management
116	Raju Biswa	Taj Tashi Hotel	Operational Imperatives
117	Yeshe dhendup	DAC DHI	Operational Imperatives
118	Damcho Pem	NRDCL	Project Management
119	Dorji Wangmo	NRDCL,DHI	Program Management
120	PadamLal Chamlagai	DGPC,DHI	Program Management
121	Karpo Tshering	DHI	Program Management
122	Phub Gyaltsen	Royal Bhutan Police	Program Management
123	Capt. Lobzang	Royal Bhutan Army	Program Management
124	Capt. T. Rinzin	Royal Bhutan Army	Program Management
125	Major. Ugyen Penjor	Royal Bhutan Police	Program Management
126	Major. Tashi Dorji	Royal Bhutan Police	Program Management
127	Maj Karma Sonam	Royal Bhutan Police	Program Management
128	Capt Kuenzang	Royal Bhutan Army	Program Management
129	Tashi Penjor	NRDCL	Program Management
130	Dorji Wangchuk	DHI	Project Management
131	Wangdi	Royal Bhutan Army	Operational Imperatives
132	Ngawang Chezom	Taj Tashi Hotel	Operational Imperatives
133	Thinley Yangzom	Taj Tashi Hotel	Operational Imperatives
134	Dorji Wangchuk	Royal Bhutan Police	Operational Imperatives
135	Dawa Tshering	Royal Body Guard	Operational Imperatives
136	Maj Tsewang Rinzin	Royal Bhutan Police	Program Management
137	Passang Dorji	DGPC	Program Management
138	Karma Dorji	DGPC	Program Management
139	Jigme Thinley	DHI	Program Management
140	Sonam Chopel	NRDCL	Program Management
141	Tashi Gyalpo	NRDCL	Program Management
142	Rinchen Phuntsho	DHI	Program Management
143	Mr. Bharat Darjee	RGM,CDCL	Project Management
144	Mr. Jambay Tshering	Sr. Manager,CDCL	Project Management
145	Sherab Tenzin	Taj Tashi Hotel	Operational Imperatives
146	Dechen	Taj Tashi Hotel	Operational Imperatives
147	Choeni Dorji	Royal Bhutan Police	Operational Imperatives
148	Kuenzang	NRDCL	Project Management
149	Deepika Chhetri	DHI	Project Management
150	Tshultrim Dorji	Royal Bhutan Police	Program Management
151	Ugyen Wangchuk	DGPC	Program Management
152	Wangchuk Bidhe	Taj Tashi Hotel	Operational Imperatives

153	Amit Gurung	Taj Tashi Hotel	Operational Imperatives
154	Pema Singye	Royal Bhutan Police	Operational Imperatives
155	Pem Tshering	DHI	Project Management
156	Karsang Dorji	DGPC	Program Management
157	Namgay Jamtsho	NRDCL Chukha	Program Management
158	Dungkar Choeling	BPC	Operational Imperatives
159	Rangjung Dorji	NRDCL	Operational Imperatives
160	Tshering Tashi	NRDCL	Project Management
161	Sonam Choden	DGPC	Program Management
162	Dyamba Drukpa	Royal Body Guard	Program Management
163	Pema Gyaltzen	Royal Bhutan Police	Program Management
164	Gyyen Tsherin	DGPC	Program Management
165	Tshering Dorji	Royal Bhutan Police	Program Management
166	Subash Pradhan	Taj Tashi Hotel	Operational Imperatives
167	Thinley Wangmo	Taj Tashi Hotel	Operational Imperatives
168	Karma Tobden	Royal Bhutan Police	Operational Imperatives
169	Sangay Thinley	Royal Bhutan Police	Operational Imperatives
170	Ugyen	Royal Body Guard	Operational Imperatives
171	Chuda Mani Biswa	PHPA	Operational Imperatives
172	Tshering Peljor	DGPC	Project Management
173	Tashi Phuntsho	Royal Bhutan Police	Program Management
174	Dechen Dorji	BOBL	Project Management
175	Kezang Thinley	Royal Bhutan Police	Operational Imperatives
176	Sangay Choden	Royal Bhutan Police	Operational Imperatives
177	Tashi Tshering	Royal Bhutan Police	Operational Imperatives
178	Tshenda Gyem	Royal Bhutan Police	Operational Imperatives
179	Dechen Dorjee	Royal Bhutan Police	Operational Imperatives
180	Tandi Wangchuk	Student	Operational Imperatives
181	Chhimi Dorji	BCCI, Business	Operational Imperatives
182	Kamal Maya Biswa	Student	Operational Imperatives
183	Sabita Devi Kaflay	Student	Operational Imperatives
184	Hari Prashad Dorjee	Student	Operational Imperatives
185	Sonam Tobgay	Druk Air	Operational Imperatives
186	Tshewang Pelden	Unesco	Operational Imperatives
187	Chandra Kala Rai	Bhutan Telecom	Operational Imperatives
188	Rinchen Jamtsho	Royal Body Guard	Operational Imperatives
189	Khandu	Royal Bhutan Police	Operational Imperatives
190	Karma Thinley	Royal Bhutan Police	Operational Imperatives
191	Jattu Tshering	Royal Bhutan Police	Project Management
192	Cheki Wangmo	NRDCL	Project Management
193	Yeshey Wangchuk	NRDCL	Project Management
194	Tshering Namgay	Royal Bhutan Police	Operational Imperatives
195	Ugyen Wangchuck	Royal Bhutan Police	Operational Imperatives
196	Thinley Dorji	Royal Bhutan Police	Operational Imperatives
197	Yeshi Tshewang	Royal Bhutan Police	Operational Imperatives
198	Namgay Wangdi	DGPC	Project Management
199	Samchu Dukpa	NRDCL	Project Management
200	Dorji	Royal Bhutan Police	Project Management
201	Tshewang Dorji	Royal Bhutan Police	Operational Imperatives
202	Rinzin Chopel	Royal Bhutan Police	Operational Imperatives
203	Gayley	Royal Bhutan Police	Operational Imperatives
204	Sangay Tenzin	Royal Bhutan Police	Operational Imperatives
205	Pema Tharchen	Royal Bhutan Police	Operational Imperatives

206	Lobzangla	Royal Bhutan Police	Operational Imperatives
207	Phurba Thinley	Royal Body Guard	Operational Imperatives
208	Dorji Wangchuk	Royal Body Guard	Operational Imperatives
209	Jangchuk Dema	NRDCL Paro	Operational Imperatives
210	Rinchen Chopel	RICBL	Project Management
211	Tandin Penjor	BOBL	Project Management
212	Lhakpa	NRDCL	Project Management
213	Sonam Tshering	Royal Body Guard	Operational Imperatives
214	Dorji Wangchuk	Royal Body Guard	Operational Imperatives
215	Pema Yangchen	NRDCL	Project Management
216	Kelzng Choden	Royal Body Guard	Operational Imperatives
217	Dawa Tshering	Royal Body Guard	Operational Imperatives
218	Tshering Zam	NRDCL	Operational Imperatives
219	Loday Wangmo	NRDCL	Operational Imperatives
220	Kinga	Royal Body Guard	Operational Imperatives
221	Nimchu	Royal Body Guard	Operational Imperatives
222	Sangay Tshering	Royal Body Guard	Operational Imperatives
223	Tenzin Dema	Royal Bhutan Army	Operational Imperatives
224	Langu Dema	NRDCL	Operational Imperatives
225	Maj. Dorjee Khandu	Royal Bhutan Police	Program Management
226	Capt Ygyen Tshewang	Royal Bhutan Police	Program Management
227	Tshering Dema	NRDCL	Project Management
228	Karma Yuden	NRDCL	Project Management
229	Chime Wangmo	NRDCL	Project Management
230	Kezang Jamtsho	NRDCL	Project Management
231	San Mon Gurung	PHPA	Operational Imperatives
232	Tshering Chopel	PHPA	Operational Imperatives
233	Sonam Phuntsho	Royal Body Guard	Operational Imperatives
234	Kinzang Tshering	Royal Body Guard	Operational Imperatives
235	Phuntsho Wangdi	Royal Body Guard	Operational Imperatives
236	Tshedup Dorji	Royal Body Guard	Operational Imperatives
237	Kezang Choden	NRDCL	Operational Imperatives
238	Leelu Khatwal	NRDCL	Operational Imperatives
239	Kinley Wangmo	Royal Bhutan Army, Lungtehphu	Operational Imperatives
240	Tshering Dorji	Royal Bhutan Army	Operational Imperatives
241	Sonam Gyeltsen	Royal Body Guard	Operational Imperatives
242	Dema Rinzin	RBC	Operational Imperatives
243	Maj Sonam Nima	Royal Body Guard	Project Management
244	Sangay Gyeltsen	NRDCL	Project Management
245	Kinley Wangdi	Royal Bhutan Army	Operational Imperatives
246	Lhapchu	Royal Body Guard	Operational Imperatives
247	Chopel	Royal Body Guard	Operational Imperatives
248	Tashi Choizang	Royal Body Guard	Operational Imperatives
249	Nak Chung	Royal Body Guard	Operational Imperatives
250	Rinchen Zangmo	NRDCL	Operational Imperatives
251	Kinzang Wangchuk	Royal Body Guard	Operational Imperatives
252	Dhanapati Bhandari	DHI	Project Management
253	Tenzin Tobgyel	BCCI, Business	Project Management
254	Younten Jamtsho	Royal Body Guard	Operational Imperatives
255	Sonam Thinley	Royal Body Guard	Operational Imperatives
256	Sangay Dorji	Royal Body Guard	Operational Imperatives
257	Tshering Dorji	Royal Body Guard	Operational Imperatives
258	Karma	Royal Body Guard	Operational Imperatives

259	Jamyang Tashi	Royal Body Guard	Project Management
260	Sonam	Royal Body Guard	Project Management
261	Sushila Pradhan	NRDCL	Project Management
262	Dorji Wangdi	Royal Body Guard	Operational Imperatives
263	Sangay Thinley	Royal Body Guard	Operational Imperatives
264	Lhakpa Tshering	Royal Body Guard	Operational Imperatives
265	Penjor	Royal Body Guard	Operational Imperatives
266	Sonam Zangmo	NRDCL	Operational Imperatives
267	Mina Rai	NRDCL	Operational Imperatives
268	Tshering Pelzang	Royal Body Guard	Operational Imperatives
269	Lakhi Chhetri	NRDCL	Operational Imperatives
270	Pavi Chhetri	NRDCL	Project Management
271	Rinzin	Royal Body Guard	Operational Imperatives
272	Mindu Drukpa	Royal Body Guard	Operational Imperatives
273	Sonam Dorji	Royal Body Guard	Operational Imperatives
274	Pema	Royal Body Guard	Operational Imperatives
275	Cheten Drigmo	Royal Body Guard	Operational Imperatives
276	Tenzin Rinchen	Royal Body Guard	Operational Imperatives
277	Dawa Tshering	NRDCL	Project Management
278	Mani Gyeltsen	NRDCL	Project Management
279	Ugyen Dema	NRDCL	Operational Imperatives
280	Lakey	NRDCL	Operational Imperatives
281	Gakey	NRDCL	Operational Imperatives
282	Tashi Dorji	Royal Bhutan Army	Operational Imperatives
283	Ngawang Chuzom	Royal Bhutan Army	Operational Imperatives
284	Penjor	Royal Bhutan Army	Operational Imperatives
285	Sherab Gyeltshen	Bhutan Post	Operational Imperatives
286	Rup Dhan Subba	Royal Bhutan Army	Operational Imperatives
287	Chogyel	Royal Bhutan Police	Project Management
288	Dawa Norbu	Royal Body Guard	Operational Imperatives
289	Tshering Dorji	Royal Bhutan Army	Operational Imperatives
290	Tashi Wangchuk	Royal Bhutan Police	Operational Imperatives
291	Phurba	Royal Body Guard	Operational Imperatives
292	Gempo Dorji	Royal Body Guard	Operational Imperatives
293	Chencho Dem	Taj Tashi Hotel	Operational Imperatives
294	Sonam thinley	Royal Body Guard	Operational Imperatives
295	Kuenzangla	Royal Bhutan Army	Operational Imperatives
296	Ugyen Wangchuk	Royal Bhutan Police	Operational Imperatives
297	Kezang Tshomo	Taj Tashi Hotel	Operational Imperatives
298	Sonam wangda	RICBL	Project Management
299	Ugyen Wangchuk	OC Property	Operational Imperatives
300	Tshering Wangchuk	Royal Bhutan Police	Operational Imperatives
301	Sangay Dorji	Royal Body Guard	Operational Imperatives
302	Phurpa Wangchuk	Royal Body Guard	Operational Imperatives
303	Kencho Dorji	Taj Tashi Hotel	Operational Imperatives
304	Yeshe Nidup	BRCBP	Operational Imperatives
305	Karma Tshering	Royal Bhutan Police	Operational Imperatives
306	Sangay	Royal Bhutan Army	Operational Imperatives
307	Phub Gyeltsen	Royal Bhutan Army	Operational Imperatives
308	Ugyen Dorji	Royal Body Guard	Operational Imperatives
309	Namgay Dorji	Royal Body Guard	Operational Imperatives
310	Lekey Dorji	Royal Body Guard	Operational Imperatives
311	Duptho Zangmo	RAPA	Project Management

312	Tandin Wangyel	RAPA	Project Management
313	Amar Singh	Taj Tashi Hotel	Operational Imperatives
314	Touchu	Royal Body Guard	Operational Imperatives
315	Amar Singh	Taj Tashi Hotel	Operational Imperatives
316	Tshering Dorji	Royal Bhutan Army	Operational Imperatives
317	Tashi Phuntscho	Taj Tashi Hotel	Operational Imperatives
318	Tenzin Jamtso	BCCI, Business	Operational Imperatives
319	Nima Wangdi	Royal Bhutan Army	Operational Imperatives
320	Kelzang Choden	Royal Bhutan Police	Operational Imperatives
321	Ugyen Norbu	Royal Bhutan Police	Operational Imperatives
322	D Punitharaj	Taj Tashi Hotel	Operational Imperatives
323	Ngwang Thukten	Royal Bhutan Army	Operational Imperatives
324	Tshering Dorji	Royal Bhutan Army	Operational Imperatives
325	Kencho zangmo	BOBL	Operational Imperatives
326	Dawa Tshering	Royal Bhutan Army	Operational Imperatives
327	Pema Lhadar	Royal Bhutan Police	Operational Imperatives
328	Singye Nangyel	Royal Bhutan Police	Operational Imperatives
329	Kinley Pemo	RPC	Operational Imperatives
330	Sonam Chopel	RPC	Operational Imperatives
331	Tshering Deki	RPC	Project Management
332	Sonam Zangmo	Royal Bhutan Police	Operational Imperatives
333	Pema Tshomo	Royal Bhutan Police	Operational Imperatives
334	Sonam Yangden	Royal Bhutan Police	Operational Imperatives
335	Namgyel Wangchuk	BOC	Project Management
336	Chimi Wangmo	BOC	Operational Imperatives
337	Kesang Phuntscho	BOC	Project Management
338	Karma Dorji	BOC	Project Management
339	Biju Pradhan	BOC	Project Management
340	Nuni Lepcha	BOC	Operational Imperatives
341	Pema Dorji	BOC	Project Management
342	Tshering Zangmo	BOC	Project Management
343	Tenzin Wangmo	BOC	Operational Imperatives
344	Jigme Thinley	BOC	Project Management
345	Tshering Lham	BOC	Project Management
346	Bandana Rai	BFAL, Pasakha	Operational Imperatives
347	Ashok Kumar Gurung	BFAL, Pasakha	Operational Imperatives
348	Pema Lhamo	BFAL, Pasakha	Operational Imperatives
349	Sangay Dorji	Royal Bhutan Army, Lungtehphu	Operational Imperatives
350	Karma	Royal Bhutan Army, Shaba	Operational Imperatives
351	Chhoeda	Royal Bhutan Army, Samtse	Operational Imperatives
352	Sonam Phuntscho	BCCI	Project Management
353	Penjor	BCCI	Operational Imperatives
354	Gem Tshering	BCCI	Operational Imperatives
355	Sonam Cheki	BCCI	Project Management
356	Sonam Wangmo	BCCI	Operational Imperatives
357	Sangay Dorji	BCCI	Program Management
358	Bisnu Maya Biswa	BCCI	Operational Imperatives
359	Bharat Pradhan	BCCI	Operational Imperatives
360	Ugyen Chopel	BCCI	Project Management
361	Sherab Lhamo	BCCI Research	Operational Imperatives
362	Amit Kumar	BCCI	Operational Imperatives
363	Sachita Pradhan	BCCI	Operational Imperatives
364	Samten Wangmo	BCCI	Operational Imperatives

365	Manjita Darjee	BCCI	Operational Imperatives
366	Lobzang Yonten	BCCI	Operational Imperatives
367	Dun Maya	BCCI	Operational Imperatives
368	Sonam Dorji	BCCI	Project Management
369	Sonam Choden	BCCI	Program Management
370	Tshering Yangki	BCCI	Operational Imperatives
371	Kinley Rabgyel	BCCI	Operational Imperatives
372	Kesang Choden	BCCI	Operational Imperatives
373	Kencho Tshering	BCCI	Program Management
374	Tashi Penjore	BCCI	Program Management
375	Phuntsho Wangmo	BCCI	Operational Imperatives
376	Pema Wangmo	BCCI	Operational Imperatives
377	Karma Choden	BCCI	Operational Imperatives
378	Ranjana Monger	BCCI	Operational Imperatives
379	Julia Rasaily	BCCI	Operational Imperatives
380	Enosh Gurung	BCCI	Program Management
381	Karma Choden	BCCI	Operational Imperatives
382	Pema	BCCI	Operational Imperatives
383	Anuj Shiva	BCCI	Project Management
384	Tshering Namgay Tamang	BCCI	Project Management
385	Rinchen Bidha	BCCI	Operational Imperatives
386	Dechen Wangmo	BCCI	Project Management
387	Kinley Pem	BCCI	Project Management
388	Chimi	BCCI	Project Management
389	Tenzin Wangchuk	BCCI	Program Management
390	Tshering Wangchuk	BCCI	Operational Imperatives
391	Deki Seldron	BCCI	Program Management
392	Tshering Delki	BCCI	Operational Imperatives
393	Tashi Dheden	BCCI	Program Management
394	Yangzom	BCCI	Operational Imperatives
395	Hema Devi Allay	BCCI	Project Management
396	Namgay Dema	BCCI	Project Management
397	Tsherub Dorji	BCCI	Project Management
398	Tenzin Chedup	BCCI	Project Management
399	Kuenzang Lhamo	BCCI	Project Management
400	Karma Tenzing	BCCI	Project Management
401	Purna Bdr. Gurung	BCCI	Project Management
402	Bedha Nadhi	BCCI	Project Management
403	Mani Kr. Rai	BCCI	Project Management
404	Tshering Tshomo	BCCI	Project Management
405	Sonam Yuden	BCCI	Project Management
406	Damcho	BCCI	Project Management
407	Dechen Wangmo	BCCI	Project Management
408	Rinchen Wangmo	BCCI	Project Management
409	Sonam Lhaden	BCCI	Project Management
410	Karma Tenzin	BCCI	Project Management
411	Choden	BCCI	Operational Imperatives
412	Kina Dema	BCCI	Operational Imperatives
413	Sonam Wangmo	BCCI	Operational Imperatives
414	Tandin Pem	BCCI	Operational Imperatives
415	Kinley Lhendup	BCCI	Operational Imperatives
416	Gangchu	BCCI	Operational Imperatives
417	Tashi Tenzin	BCCI	Project Management

418	Jigme Wangchuk	BCCI	Project Management
419	Tshering Lham	BCCI	Project Management
420	Rada Wangmo	BCCI	Operational Imperatives
421	Anita Basnet	BCCI	Operational Imperatives
422	Tshering Lhamo	BCCI	Operational Imperatives
423	Pema Yuden	BCCI	Operational Imperatives
424	Neten Zangmo	BCCI	Operational Imperatives
425	Tshering Lhaden	BCCI	Operational Imperatives
426	Tshering Yangzom	BCCI	Project Management
427	Kinley Dema	BCCI	Operational Imperatives
428	Sangay Wangmo	BCCI	Operational Imperatives
429	Tashi Choden	BCCI	Operational Imperatives
430	Kinga Wangmo	BCCI	Operational Imperatives
431	Raj Kumar Biswa	BCCI	Operational Imperatives
432	Tashi Tshomo	IT Services, BCCI	Operational Imperatives
433	Choni Om	DHI	Project Management
434	Dorji Peldon	DHI	Operational Imperatives
435	Naresh Giri	Druk air	Operational Imperatives
436	Dechen Jamtsho	BPC	Operational Imperatives
437	Samtey Penjor	BPC	Program Management
438	Sonam Gyeltsen	BPC	Program Management
439	Khandu Darjee	BPC	Program Management
440	Sonam Wangdi	BPC	Program Management
Teachers and Principals			
441	Mr. Kinley	Teacher II, MoE	Project Management
442	Mr. Sonam Wangchuk	Teacher III, MoE	Project Management
443	Mr.Karma Dhendup	Teacher III, MoE	Project Management
444	Mr. Shewang Gyeltshen	Teacher III, MoE	Project Management
445	Mrs. Tshering Yangzom	Teacher III, MoE	Project Management
446	Dr. Vijay Kumar Jha	Teacher I, MoE	Project Management
447	Mr P.N.Dwividi	Teacher I, MoE	Project Management
448	Mr . T.P Chinnan	Teacher II, MoE	Project Management
449	Mrs. Pranita Das	Teacher II, MoE	Project Management
450	Ms. Kinzang Choden	Teacher III, MoE	Project Management
451	Mr. Namgay	Principal, MoE	Project Management
452	Mr. Sushil Kumar Jha	Teacher, MoE	Project Management
453	Mrs. Tandin Zam	Teacher II, MoE	Project Management
454	Mrs. Chetan Pemo	Teacher III, MoE	Project Management
455	Mrs. Jane nevila	Teacher II, MoE	Project Management
456	Mrs. V.B. Dwivedi	Teacher I, MoE	Project Management
457	Mrs. Shilu Joseph	Teacher I, MoE	Project Management
458	Mrs. Sukumari Amma	Teacher II, MoE	Project Management
459	Mrs. Mariyamma Chinnan	Teacher III, MoE	Project Management
460	Mrs. Tendi Zangmo	Teacher III, MoE	Project Management
461	Mrs. Jigme Lhamo	Teacher , MoE	Project Management
462	Sonam Zangmo	Teacher, MoE	Project Management
463	Sonam Chhoden	Teacher, MoE	Project Management
464	Saraswati Tamang	Teacher, MoE	Project Management
465	Pem Chokki	Teacher, MoE	Project Management
466	Y.P.Adhikari	Teacher, MoE	Project Management
467	Mr. Nima Tshering	Teacher, MoE	Project Management
468	Dophu	Principal,	Project Management
469	Thinley Dorji	Principal,	Project Management

470	Yeshe Penjor	Principal,	Project Management
471	Ngawang Jamtsho	Principal,	Project Management
472	Chheoku Dorji	Principal, MoE	Project Management
473	Tobgay	Principal, MoE	Project Management
474	Dorji Wangdi	Principal, MoE	Project Management
475	Namgyal Dorji	Principal, MoE	Project Management
476	Nima Dorji	Principal, MoE	Project Management
477	Thinley Dorji	Principal	Project Management
478	Chaxing Norbu	Principal ZHSS	Project Management
479	Tshering Lhendup	Principal MOE	Program Management
480	Tshering Neema	Principal MOE	Program Management
481	Nidup Dorji	Principal MOE	Program Management
482	Jamyang Cheda	Principal MOE DHSS	Program Management
483	Dorji Wangchuk	Principal MOE MMSS	Program Management
484	Chuzang Norbu	Principal MOE	Program Management
485	TB Chhetri	Principal CPS Dagana	Program Management
486	Phurba Tamang	Principal Gangzor CPS	Program Management
487	Thinley Phuntsho	Principal Gumle CPS	Program Management
488	Tashi Wangchuk	Principal Chukha	Program Management
489	Tsheten Tashi	Principal	Project Management
490	Cheten Tashi	Principal	Project Management
491	Sangay	Principal,CCPS, MoE	Project Management
492	Sangay Dorji	Principal, MoE	Project Management
493	Pema Rinzin	Principal, MoE	Project Management
494	Ugyen	Principal, MoE	Project Management
495	Leki Tshering	Principal, MoE	Project Management
496	Pelzang	Principal, MoE	Project Management
497	Jit Bahadur Gurung	Principal, MoE	Project Management
498	Prem Mongar	Principal, MoE	Project Management
499	Yeshey	Principal, MoE	Project Management
500	Kinley Namgay	Principal, MoE	Project Management
501	Dilli Ram Sharma	Principal, MoE	Project Management
502	Kinzang Dorji	Principal, MoE	Project Management
503	Gyempo Dorji	Principal, MoE	Project Management
504	Chimi	Principal, MoE	Project Management
505	Cheku	Principal, MoE	Project Management
506	Gyem Tshering	Principal, MoE	Project Management
507	Sherab Lhendup	Principal, MoE	Project Management
508	Sangay Dorji	Principal, MoE	Project Management
509	Tandin Wangdi	Principal, MoE	Project Management
510	Tendi Wangdi	Principal, MoE	Project Management
511	Sangay Tenzin	Principal	Program Management
512	Yeshe Dorji	Principal	Program Management
513	Udai N Bhattarai	Principal	Program Management
514	Rinzin Dorji	Principal	Program Management
515	Passang Norbu	Principal	Program Management
516	Tshering Wangdi	Teacher	Program Management
517	Kinzang Wangdi	Principal MOE	Program Management
518	Yeshe Lydin	Principal MOE	Program Management
519	Mr. Karma	Vice Principal II, MoE	Project Management
520	Tshewang Gyeltshen	Vice Principal II, MoE	Project Management

The details of 299 ineligible teachers for the empowering teachers training.

Annexure: 4

SL.No	Name of the Teacher	EmployeeID	Name of the School
1	Thinley Wangchuk	200901609	Tsenkharla Middle Secondary School
2	Om Tshering Lepcha	200901292	Yoeseltse Middle Secondary School
3	Pema Dorji	200901286	Samdrupjongkhar Middle Secondary School
4	Thinley Wangchuk	200901609	Tsenkharla Middle Secondary School
5	Sangay Rinchen	200901689	Baylling Higher Secondary School, Trashiyangtse
6	Youenten Jamtsho	200902137	Bjibjokha Lower Secondary School, Punakha
7	Choda	200901453	Bjokha Primary School, Zhemgang
8	Kuenzang Wangmo	200901453	Bjokha Primary School, Zhemgang
9	Pema Samba	200901357	Dechheling Lower Secondary School, Zobel, Pemagatshel
10	Wangyel	200901388	Dekiling Lower Secondary School, Dekiling, Sarpang
11	Dawa	200901574	Dekiling Lower Secondary School, Dekiling, Sarpang
12	Tshering Dorji	200901579	Dekiling Lower Secondary School, Dekiling, Sarpang
13	Rinzin Dorji	200901371	Deothang Primary School , Deothang, Samdrup Jongkhar
14	Chali Maya	200907241	Dorokha Middle Secondary School, Samtse
15	Ngawang Tshering	200901535	Gesarling Lower Secondary School, Gesarling, Dagana
16	Sonam Peki	200901370	Jibjokha Lower Secondary School, Teowang, Punakha
17	Chekey Lhamo	200901395	Joenkhar Community Primary School, Wamrong, Trashigang
18	Pema Seldon	200901458	Kamji Lower Secondary School, Phuentsholing, Chhukha
19	Sonam Tobgay	200901340	Katsho Lower Secondary School, Katsho, Haa
20	Jigme Tenzin	200901369	Khuruthang Middle Secondary School, Khuruthang, Punakha
21	Pema Dechen	20091473	Kidheykhar Middle Secondary School, Kidheykhar, Mongar
22	Karma Leythro	200901472	Kidheykhar Middle Secondary School, Kidheykhar, Mongar
23	Thinley Pelden	2009328	Logchina Lower Secondary School, Phuentsholing, Chhukha
24	Ugyen Pelden	200901358	Nganglam Lower Secondary School, Zobel, Pemagatshel
25	Samten	200901451	Pantang Community Primary School, Zhemgang
26	Ngawang Thinley	200901575	Pasakha Lower Secondary School, Chhukha
27	Bidhya Subba	200901710	Pasakha Lower Secondary School, Chhukha
28	Krishna Br. Tamang	200904003	Pasakha Lower Secondary School, Chhukha
29	Devi Charan Sanyasi	200901620	Patala Community Primary School, Tsirang
30	Ngawang Dorji	200901684	Peljorling Middle Secondary School, Samtse
32	Sonam Tshomo	200901440	Samtengang Primary School, Samtengang, Wangdue Phodrang
33	Tshering Wangmo	200902272	Samtse Lower Secondary School, Samtse

34	Kencho Tempa	200901491	Sanglung Extended Class Room, Thimphu
35	Sonam Tobgay	200901551	Serzhong Lower Secondary School, Serzhong, Mongar
36	Karma Dema	200901343	Shaba Primary School, Shaba, Paro
37	Yeshey Tenzin	200901443	Shatasha Community Primary School, Wangdue Phodrang
38	Neten Wangmo	200901382	Shengana Lower Secondary School, Shengana, Punakha
39	Pema Khandu	200902198	Thungkhar Lower Secondary School, Wamrong, Trashigang
40	Jamjang Gyeltshen	200901269	Ura Middle Secondary School, Bumthang
41	Sonam Yangdon	200901649	Ura Middle Secondary School, Ura, Bumthang
42	Tshering Dema	200901598	Wamrong Lower Secondary School, Trashigang
43	Sonam Phuntsho	200901627	Yebilaptsa Middle Secondary School, Zhemgang
44	Tshedup Dorji	200901504	Yobinang Community Primary School, Wamrong, Trashigang
45	Dechen Tshomo	200901381	Yoeseltse Middle Secondary School, Samtse
46	Sangay Pem	200901422	Zilukha Lower Secondary School, Zilukha, Thimphu
47	Sangay Choden	200903021	Zilukha Lower Secondary School, Zilukha, Thimphu
48	Sonam Tshering	200901471	Dangling Community Primary School, Dangling
49	Sangay Wangmo	200902146	Deothang Primary School, Samdrup Jongkhar
50	Tshering Choki	200901709	Gyelpozhing Higher Secondary School, Mongar
51	Leki Choden	200901711	Gyelpozhing Higher Secondary School, Mongar
52	Jigme Tshering	200901716	Gyelpozhing Higher Secondary School, Mongar
53	Chencho Wangdi	200903036	Jaibab Community Primary School, Mongar
54	Tshering	200901475	Kidheykhar Lower Secondary School, Mongar
55	Tshering Phuntsho	200901549	Kidheykhar Lower Secondary School, Mongar
56	Kuenzang Wangmo	200901350	Kurichhu Lower Secondary School, Kurichhu, Mongar
57	Karma Dorjee	200902102	Kurichhu Lower Secondary School, Kurichhu, Mongar
58	Sonam Choden	200901385	Mechetar Community Primary School, Samtse
59	Kinley Dorji	200902149	Namgaycholing Community Primary School, Trongsa
60	Sangay Tempa	200901557	Orong Higher Secondary School, Samdrup Jongkhar
61	Tshering Penjor	200903062	Orong Lower Secondary School, Samdrup Jongkhar
62	Phurpa Dema	200901595	Radhi Lower Secondary School, Trashigang
63	Rinchen Tshewang	200901601	Radhi Lower Secondary School, Trashigang
64	Syel Denmo	2009011	Rangjung Higher Secondary School, Trashigang
65	Sangay Penjor	200901602	Rangjung Lower Secondary School, Trashigang
66	Sabina Subba	200902169	Samtse Lower Secondary School, Samtse
67	Tshering Wangmo	200902272	Samtse Lower Secondary School, Samtse
68	Tshewang Thinley	200903045	Shari Higher Secondary School, Paro

69	Dawa Gyeltshen	200903046	Shari Higher Secondary School, Paro
70	Sherab Wangmo	200901681	Taju Primary School, Paro
71	Wangmo	200901341	Tshaphel Lower Secondary School, Haa
72	Jigme Choden	200901625	Gaselo Higher Secondary School, Wangdue
73	Jampel	20090348	Changzamtog Lower Secondary School, Thimphu
74	Mon Bahadur Sarki	200911004	Dawakha Lower Secondary School, Paro
75	Kuenzang Wangchuk	9002009	Dekiling Lower Secondary School, Sarpang
76	Sreejith T K	200905027	Tsenkharla Middle Secondary School, Trashy Yangtse
77	Pem Dechen	200902124	Dawakha Lower Secondary School, Paro
78	D S Sekar	200905026	Tendu Middle Secondary School, Samtse
79	Penjor Wangchuk	200902162	Mindruling Primary School, Samtse
80	M Arumugachami	200902014	Khaling Lower Secondary School, Trashy Gang
81	Ugyen Dorji	200902152	Bara Lower Secondary School, Samtse
82	Bishnu Maya Gurung	200911005	Pemathang Lower Secondary School, Samdrup Jongkhar
83	Abhilash N K	200902025	Jomotsangkha Middle Secondary School, Samdrup Jongkhar
84	Ugyen Thinley	2009002	Sherab Reldhi Higher Secondary School, Mongar
85	Karma Chopel	200901698	Darla Middle Secondary School, Chhukha
86	Lhendup Rinchen	200901675	Phuentsholing Higher Secondary School, Chhukha
87	Karma Wangmo	200901356	Dechheling Lower Secondary School, Pema Gatsel
88	Jampel	20090348	Changzamtog Lower Secondary School, Thimphu
89	Ram Kumari Darjee	200911002	Nawakha Primary School, Punakha
90	Choni Lhamo	200903022	Chhoden Lower Secondary School, Thimphu
91	Dawa Gyeltshen	200903046	Shari Higher Secondary School, Paro
92	Sonam Yangzom	200901400	Tencholing Primary School, Wangdue
93	Rinzin Dorji	200901527	Baling Primary School, Trongsa
94	kezung tashi	200901455	Shingkhar Primary School, Zhemgang
95	sangay tenzin	200901426	Trongsa Primary School, Trongsa
96	Kinzang Dorji	200901425	Yudruncholing Primary School, Trongsa
97	Tshering Dorji	200901432	Samcholing Middle Secondary School, Trongsa
98	Thukten	200901442	Wangdue Lower Secondary School, Wangdue
99	kinley Yangdon	200901309	Wangdue Lower Secondary School, Wangdue
100	Namgay wangmo	200901509	Wangdue Lower Secondary School, Wangdue
101	Kinley Penjor	200901424	Phuentsholing Higher Secondary School, Chhukha
102	Chhoni Lhamo	200903022	Chhoden Lower Secondary School, Thimphu
103	Pema Zangmo	200901435	Zilukha Lower Secondary School, Thimphu

104	Ugyen Loday	200901392	Jigmecholing Lower Secondary School, Sarpang
105	Kuenzang Chodon	200901384	Dechencholing Middle Secondary School, Thimphu
106	Tshering Choden	200901459	Dechencholing Middle Secondary School, Thimphu
107	Chhimi Lhadon	200901762	Dechencholing Middle Secondary School, Thimphu
108	Norbu Dema	200901749	Dechencholing Middle Secondary School, Thimphu
109	Thinley Yuden	200901331	Dechencholing Middle Secondary School, Thimphu
110	Kinley Gyeltshen	200902054	Pangna Primary School, Dagana
111	Namkha Ningpo	200901489	Lauri Primary School, Samdrup Jongkhar
112	Jampel	200901348	Changzamtog Lower Secondary School, Thimphu
113	Ram Kumar Darjee	200911002	Nawakha Primary School, Punakha
114	Chhoni Lhamo	200903022	Chhoden Lower Secondary School, Thimphu
115	Tandin Wangmo	200901768	Loselling Middle Secondary School, Thimphu
116	Kencho Tempa	200901491	Wanakha Lower Secondary School, Paro
117	Ugyen Phuntsho	200903066	Samdrup Jongkhar Middle Secondary School, Samdrup Jongkhar
118	Duptho Wangmo	200901313	Sherubling Higher Secondary School, Trongsa
119	Pemba Dorji	200901632	Kabesa Middle Secondary School, Punakha
120	Tshering Dorji	201001468	Tsenkharla Middle Secondary School
121	Kezang Dorji	201001483	Peljorling Middle Secondary School
122	Sangay Wangchuk	201001465	Chhumey Middle Secondary School, Bumthang
123	Bhim Raj Thapa	201101495	Dekiling Lower Secondary School, Dekiling, Sarpang
124	Jampel Norbu	201101276	Dhur Community Primary School, Bumthang
125	Thobten Wangchuk	201001619	Gangphel Community Primary School, Phobjikha, Wangdue
126	Sonam Tenzin	201001452	Gaselo Higher Secondary School, Gaselo, Wangdue
127	Karsang	201007003	Jangchubling Community Primary School, Jangchubling, Sarpang
128	Phub Dorji	201001659	Kamji Lower Secondary School, Phuentsholing, Chhukha
129	Chimi Dema	201101284	Kamji Lower Secondary School, Phuentsholing, Chhukha
130	Mila	201001498	Lobesa Lower Secondary School, Punakha
131	Namgyel	201003021	Mendrelgang Primary School, Mendrelgang, Tsirang
132	Tshewang Rinzin	201004674	Orong Lower Secondary School, Orong, Samdrup Jongkhar
133	Tshewang Chopel	201004075	Orong Higher Secondary School, Orong, Samdrup Jongkhar
134	Jamyang Choden	201001229	Pasakha Lower Secondary School, Chhukha
135	Gakey	201001211	Phuentsholing Lower Secondary School, Phuentsholing, Chhukha
136	Mani Kumar Gurung	201101719	Samtse Lower Secondary School, Samtse
137	Ugyen Dorji	201107015	Tendu Higher Secondary School, Samtse
138	Karma Wangmo	201001678	Thinleygang Primary School, Punakha

139	Deki Yangzom	201001348	Wangchu Middle Secondary School, Chhukha
140	Tshering	201001591	Chali Lower Secondary School, Mongar
141	Pema Saydon	201001367	Damthang Lower Secondary School, Haa
142	Thinley Wangmo	201001403	Jurmey Primary School, Jurmey, Mongar
143	Tashi Tshomo	201001412	Jurmey Primary School, Jurmey, Mongar
144	Kinzang Namgyel	201001460	Kengkhar Lower Secondary School, Mongar
145	Ugyen Wangchuk	201001595	Kurichhu Lower Secondary School, Kurichhu, Mongar
146	Ugyen Wangchuk	201001595	Kurichhu Lower Secondary School, Kurichhu, Mongar
147	Karma Tashi	201001283	Nagor Lower Secondary School, Mongar
148	Phub Gyeltshen	201001610	Nagor Lower Secondary School, Mongar
149	Ugyen	201001599	Silambi Communit Primary School, Mongar
150	Kinzang Wangdi	201101700	Tsenkharla Middle Secondary School, Trashiyangtse
151	Sangay Gyeltshen	201001627	Tsamang Primary School, Tshamang
152	Tshering Tobgye	201001380	Yadi Middle Secondary School, Yadi, Mongar
153	Sudha K R	201004011	Jibjokha Lower Secondary School, Punakha
154	Thinley Jamtsho	201001648	Jibjokha Lower Secondary School, Punakha
155	Pema Chopel	201001205	Gaselo Higher Secondary School, Wangdue
156	Chador Tenzin	201001370	Gaselo Higher Secondary School, Wangdue
157	Sonam Norbu	201001334	Samtengang Middle Secondary School, Samtengang, Wangdue
158	Rinzin Dorji	201001457	Samtengang Middle Secondary School, Samtengang, Wangdue
159	Ajesh AC	201003013	Tsenkharla Middle Secondary School, Trashy Yangtse
160	Krishna Kumar T	201003008	Pema Gatshel Middle Secondary School, Pema Gatshel
161	Jija KG	201207498	Pema Gatshel Middle Secondary School, Pema Gatshel
162	Thinley Chozom	201004078	Tendu Higher Secondary School, Samtse
163	Ramya Ravi	201104010	Yoeseltse Middle Secodnary School, Samtse
164	Tara Devi Monger	201104113	Sengdhyen Lower Secondary School, Samtse
165	Phuentsho Dargay	201104111	Bara Lower Secondary School, Samtse
166	Ngawang Galeey	201104115	Bara Lower Secondary School, Samtse
167	Purnima Rana	201002004	Chukha Higher Secondary School, Chhukha
168	Bindu P Haridas	201104020	Tendu Middle Secondary School, Samtse
169	Tenzin Chopel	201004072	Dawakha Lower Secondary School, Paro
170	Sathien E D	201004021	Pema Gatshel Middle Secondary School, Pema Gatshel
171	Nima Dorji	201104106	Taba Dramtoe Lower Secondary School, Samtse
172	Sreelakha P	201003014	Sarpang Higher Secondary School, Sarpang
173	D.K. Prajuli	201104001	Damphu Lower Secondary School, Tsirang

174	Nar Bir Rai	201002010	Mendrelgang Middle Secondary School, Tsirang
175	SarfudeenTari	201003005	Nganglam Higher Secondar School, Pema Gatshel
176	Surya N Raj	201104011	Nganglam Higher Secondar School, Pema Gatshel
177	Sini P	201104018	Nganglam Higher Secondar School, Pema Gatshel
178	Rinchen Dorji	201001457	Samtengang Middle Secondary School, Wangdue
179	Rinchen Wangdi	201001545	Jakar Higher Secondary School, Bumthang
180	Ngawang Yeshe	201101636	Gaselo Higher Secondary School, Wangdue
181	Thubten Wangchuk	201001619	Gangphel Extended Class Room, Wangdue
182	Ugyen Dorji	201004139	Yebilaptse Middle Secondary School, Zhemgang
183	Kuenga Wangmo	201001392	Nobding Lower Secondary School, Wangdue
184	Kinley Wangmo	201001390	Nobding Lower Secondary School, Wangdue
185	Tshering Zam	201001396	Nobding Lower Secondary School, Wangdue
186	Sonam Dorji	201001563	Samcholing Middle Secondary School, Trongsa
187	Dorji Drukpa	201004140	Bjemina Primary School, Thimphu
188	Ugyen Dorji	201107015	Tendu Higher Secondary School, Samtse
189	Mohanan Nair M	201004006	Dungtse Middle Secondary School, Trashigang
190	Jamyang	201101367	Ganglakhema Primary School, Lhuentse
191	Sonam Gyeltshen	201101386	Gyelposhing Higher Secondary School, Mongar
192	Jigme Phuntsho	201004107	Shingkhari Primary School, Trashiyangtse
193	Zangpo	201004057	Thangrong Primary School, Mongar
194	Pelmo	201001340	Tashiding Lower Secondary School, Dagana
195	Abdul Ali V. K.	201104004	Martshala Middle Secondary School, Samdub Jongkhar
196	D. K. Prajuli	201104001	Damphu Lower Secondary School, Tsirang
197	Nar Bir Rai	201002010	Mendrelgang Middle Secondary School, Tsirang
198	Dechen Choden	201001210	Lungtenzampa Middle Secondary School, Thimphu
199	Thinley Namgay	201001208	Samtengang Middle Secondary School, Wangdue
200	Sangay Dorji	201001470	Darla Middle Secondary School, Chukha
201	Tandin Wangmo	201101273	Chumey Middle Secondary School, Bumthang
202	Gopi Maya	200801437	Dr. Tobgyel School, Thimphu
203	Deki Choden	200801437	Early Learning Centre, Thimphu
204	Ugyen Wangchuk	200801438	Early Learning Centre, Thimphu
205	Tshokey Lhamo	200801441	Early Learning Centre, Thimphu
206	Namgay Pem	200801442	Early Learning Centre, Thimphu
207	Deo Kumari Thapa	200801457	Druk School. Thimphu
208	Sonam Peldon	200801458	Druk School. Thimphu

209	Yasuda Thapa	200801459	Druk School. Thimphu
210	Sonika Rai	200801460	Druk School. Thimphu
211	Sangay Rinchen	200801461	Druk School. Thimphu
212	Radhika Rai	200801462	Druk School. Thimphu
213	Gem Lham	200801462	Druk School. Thimphu
214	Dawa Zam	200801465	Druk School. Thimphu
215	Tsheche Zangmo	200801466	Druk School. Thimphu
216	Tashi Yangden	200801468	Druk School. Thimphu
217	Laxmi Ghimiray	200801469	Druk School. Thimphu
218	Karma Tshering	200801470	Druk School. Thimphu
219	Damcho Yonten	200801473	Druk School. Thimphu
220	Sudip Rai	200801474	Druk School. Thimphu
221	Tshering Choden	200801475	Druk School. Thimphu
222	Karma Wangmo	200801476	Druk School. Thimphu
223	Namita Pradhan	200801477	Druk School. Thimphu
224	Kamala Ghalley	200801478	Druk School. Thimphu
225	Mon Bahadur Mongar	200801479	Druk School. Thimphu
226	Gayatri Bhandari	200801491	Druk School. Thimphu
227	J. N. Dungana	200801492	Druk School. Thimphu
228	Sangay Dorji	200801492	Druk School. Thimphu
229	Tshering Pem	200801495	Dr. Tobgyel School, Thimphu
230	Sirijana Gurung	200801496	Dr. Tobgyel School, Thimphu
231	Chimi Yuden	200801497	Dr. Tobgyel School, Thimphu
232	Dawa Pem	200801498	Dr. Tobgyel School, Thimphu
233	Tshewang Loday	200901768	Early Learning Centre, Thimphu
234	Chado	200902014	Druk School. Thimphu
235	Karma Phuntsho	200902025	Early Learning Centre, Thimphu
236	Lekey Dorjee	200902054	Druk School. Thimphu
237	Sigay Phub	200902102	Dr. Tobgyel School, Thimphu
238	Sonam Phuntsho	200902124	Dr. Tobgyel School, Thimphu
239	Jampel Shaynyen	200902137	Druk School. Thimphu
240	Tandin Dorji	200902146	Druk School. Thimphu
241	Ugyen Dorji	200902272	Dr. Tobgyel School, Thimphu
242	Nar Maya Chettri	201001457	Dr. Tobgyel School, Thimphu
243	Deki Zangmo	201001457	Dr. Tobgyel School, Thimphu

244	Barsha Chhetri	201001460	Dr. Tobgyel School, Thimphu
245	Tandin Tshering	201001465	Dr. Tobgyel School, Thimphu
246	Pema Lhendup	201001468	Dr. Tobgyel School, Thimphu
247	Deki Wangmo Tamang	201001470	Dr. Tobgyel School, Thimphu
248	Sonam Lhendup	200601461	Sherub Reldri Higher Secondary School, Mongar
249	Pabitra Sharma	200803067	Sherub Reldri Higher Secondary School, Mongar
250	Kaushilya Koirala	200803068	Sherub Reldri Higher Secondary School, Mongar
251	Genden Zangmo	200803069	Sherub Reldri Higher Secondary School, Mongar
252	Euden Lhamo	200803070	Sherub Reldri Higher Secondary School, Mongar
253	Ugen Tashi	200806206	Sherub Reldri Higher Secondary School, Mongar
254	Phub Gyeltshen	200806214	Sherub Reldri Higher Secondary School, Mongar
255	Pema Tshering	200806219	Sherub Reldri Higher Secondary School, Mongar
256	Sonam Penjor	200807057	Sherub Reldri Higher Secondary School, Mongar
257	Bhagawath Khatiwara	200807059	Sherub Reldri Higher Secondary School, Mongar
258	Migmar Gyeltshen	200901340	Kuendrup Higher Secondary School, Sarpang
259	Purna Bdr. Gurung	200901341	Kuendrup Higher Secondary School, Sarpang
260	Leki Tshering	200901343	Kuendrup Higher Secondary School, Sarpang
261	Dechen Dema	200901348	Kuendrup Higher Secondary School, Sarpang
262	Jigme Choden	200901350	Kuendrup Higher Secondary School, Sarpang
263	Tashi Yangzom	200901356	Kuendrup Higher Secondary School, Sarpang
264	Deepa Rasaily	200901357	Kuendrup Higher Secondary School, Sarpang
265	Ugyen Kezang	200901358	Kuendrup Higher Secondary School, Sarpang
266	Tshering Dorji	200901432	Kuendrup Higher Secondary School, Sarpang
267	Yeshe Wangmo	200801557	Yoezerling Higher Secondary School, Paro
268	Bikash Biswa	200801558	Yoezerling Higher Secondary School, Paro
269	Sangay Dorji	200801559	Yoezerling Higher Secondary School, Paro
270	Karchung	200801560	Yoezerling Higher Secondary School, Paro
271	Chimi Rinzin	200801561	Yoezerling Higher Secondary School, Paro
272	Damber Singh Biswa	200801561	Yoezerling Higher Secondary School, Paro
273	Chandra Bahadur Chhetri	200801562	Yoezerling Higher Secondary School, Paro
274	Reema Thapa	200907241	Yoezerling Higher Secondary School, Paro
275	Subash Rai	200911002	Yoezerling Higher Secondary School, Paro
276	Dorji Namgay	200911002	Yoezerling Higher Secondary School, Paro
277	Tshewang Dendup	200911004	Yoezerling Higher Secondary School, Paro
278	Tshewang Dorji	200911005	Yoezerling Higher Secondary School, Paro

279	Lopen Dechen Dorji	201001205	Yoezerling Higher Secondary School, Paro
280	Sita Tirwa	201001208	Yoezerling Higher Secondary School, Paro
281	Tashi	201001210	Yoezerling Higher Secondary School, Paro
282	Sangay Dechen	201001211	Yoezerling Higher Secondary School, Paro
283	Karma Deki	201001229	Yoezerling Higher Secondary School, Paro
284	Tenzin Wangmo	201001283	Yoezerling Higher Secondary School, Paro
285	Tshewang Lhamo	201001334	Yoezerling Higher Secondary School, Paro
286	Sonam Tshering	201001340	School For Language & Culture Studies, Thimphu
287	Pema Dorji	201001348	School For Language & Culture Studies, Thimphu
288	Karma Wangdi	201001367	School For Language & Culture Studies, Thimphu
289	Kuentu Lekpa	201001370	School For Language & Culture Studies, Thimphu
290	Kinley Wangdi	201001380	School For Language & Culture Studies, Thimphu
291	Singye Dorji	201001390	School For Language & Culture Studies, Thimphu
292	Thukten Wangchuk	201001392	School For Language & Culture Studies, Thimphu
293	Jigme Norbu	200601314	Yum Thuji Zam Charity Primary School, Thimphu
294	Dorji Wangchuk	200601315	Yum Thuji Zam Charity Primary School, Thimphu
295	Nar Prasad Biswa	200601316	Yum Thuji Zam Charity Primary School, Thimphu
296	Subhadra Sharma	200601317	Yum Thuji Zam Charity Primary School, Thimphu
297	Ganga Tirwa	200601318	Yum Thuji Zam Charity Primary School, Thimphu
298	Samten Choden	200601319	Yum Thuji Zam Charity Primary School, Thimphu
299	Ugyen Wangchuk	200601320	Yum Thuji Zam Charity Primary School, Thimphu

The details of 103 instances with teachers bearing same EID have different names and schools.
Annexure 5

SL.No	Employee ID	Name of the Teacher	Name of the School
1	200201176	Tashi Lham	Shaba Middle Secondary School, Shaba, Paro
	200201176	Dechen Wangmo	Shaba Primary School, Paro
2	200201207	Pelden Dorji	Gosaling Community Primary School
	200201207	Tshsering Dorji	Gesarling Lower Secondary School, Tsirang
3	200201247	Ugyen Dema	Serzhong Community Primary School
	200201247	Khandu wangmo	Dechencholing Middle Secondary School, Thimphu
4	200201277	Sonam Jamtsho	Dorokha Middle Secondary School, Samtse
	200201277	Sonam Gyamtsho	Peljorling Middle Secondary School, Samtse
5	200201310	Bhuwan Chandra Ghalley	Mendregang Middle Secondary School
	200201310	Mukti Nath Acharya	Tsholingkhar Community Primary School, Tsirang
6	200207449	Tshewang Lhamo	Punakha Higher Secondary School, Punakha
	200207449	Tshewang Lhamo	Trashitse Higher Secondary School, Trashigang
7	200301113	Sangay Dema	Yoeseltse Middle Secondary School, Samtse
	200301113	Sangay Dema	Bjemina Primary School, Thimphu
	200301113	Sangay Dema	Bjemina Primary School, Thimphu
8	200301162	Kencho Lham	Shaba Middle Secondary School, Shaba, Paro
	200301162	Kencho Lhamo	Woochu Lower Secondary School, Paro
	200301162	Kencho Lhamo	Woochu Lower Secondary School, Paro
9	200301225	Sonam Yangchen	Khuruthang Middle Secondary School, Punakha
	200301225	Sonam Yangchen	Damphu Lower Secondary School, Tsirang
	200301225	Sonam Yangchen	Damphu Lower Secondary School, Tsirang
10	200307348	Bhagirath Adhikari`	Kheni Lower Secondary School, Trashiyangtse
	200307348	Kuenga	Tsakaling Primary School, Mongar
11	200307408	Rinzin Dorji	Dorokha Middle Secondary School
	200307408	Rinzin Dorji	Buli Middle Secondary School, Zhemgang
12	200401242	Deki Lhamo	Wangdi Lower Secondary School
	200401242	Dechen Wangmo	Tendu Higher Secondary School, Samtse
13	200401294	Ganesh Darjee	Dechencholing Middle Secondary School, Thimphu
	200401294	Phujay Norbu	Wooling Primary School, Samdrup Jongkhar
14	200401300	Rigzin Dorji	Dali Community Primary School, Zhemgang
	200401300	Sangay Dorji	Dali Community Primary School, Zhemgang
15	200401315	Singye Tshering	Gopini Community Primary School
	200401315	Singye Tshering	Gopini Community Primary School, Gopini, Tsirang
	200401315	Sonam Yangchen	Gosaling Community Primary School, Tsirang
16	200401324	Sonam Jigme	Barpong Community Primary School, Zhemgang
	200401324	Yonten Phuntsho	Barpong Community Primary School, Zhemgang
	200401324	Sonam Jigme	Bjokha Primary School, Zhemgang
17	200401332	Tashi Choden	Lingmethang Community Primary School
	200401332	Lobzang Choida	Bumpazor Primary School, Mongar
18	200401353	Tshewang Namgay	Meretsemo Community Primary School
	200401353	Sangay Dorji	Sonamthang Middle Secondary School, Zhemgang
	200401353	Sangay Dorji	Sonamthang Middle Secondary School, Zhemgang
	200401353	Tshewang Namgay	Rukubji Primary School, Wangdue
19	200401420	Santosh Kumar Biswa	Khangkhu Middle Secondary School, Paro
	200401420	Ugyen Wangdi	Yurung Lower Secondary School, Pema Gatshel
20	200401726	Prem Prasad Koirala	Dorokha Middle Secondary School, Samtse
	200401726	Namgay Dorji	Tendu Higher Secondary School, Samtse

	200401726	Namgay Dorji	Tendu Higher Secondary School, Samtse
21	200409020	Naina Kala Pradhan	Gelephu Lower Secondary School, Gelephu, Sarpang
	200409020	Manukala Pradhan	Sarpang Lower Secondary School, Sarpang
22	200501239	Karma Chogyel	Shali Community Primary School, Shali, Pema Gathsel
	200501239	Karma Yangzom	Babesa Primary School, Thimphu
23	200501242	Karma Yoden	Samtengang Primary School, Samtengang, Wangdue Phodrang
	200501242	Karma Wangchuk	Loselling Middle Secondary School, Thimphu
24	200501256	Lhaden Wangmo	Hontsho Community Primary School
	200501256	Lham	Rameychen Community Primary School, Rameychen, Wangdue
25	200501274	Reena Thapa	Samtse Higher Secodnary School, Samtse
	200501274	Tshochu	Darla Middle Secondary School, Chhukha
26	200501282	Sonam Tenzin	Bayta Community Primary School, Bayta, Wangdue
	200501282	Sonam Deki	Samtse Lower Secodnary School, Samtse
27	200501339	Sonam Choden	Wamrong Lower Secodnary School, Trashigang
	200501339	Sangay Choden	Khangkhu Middle Secondary School, Paro
28	200501380	Nima Singye	Dorokha Middle Secondary School
	200501380	Nima Singye	Denchukha Lower Secondary School, Chhukha
29	200502010	Rudraman Diyali	Gopini Community Primary School
	200502010	Jambay Norbu	Toedsang Extended Class Room, Tsirang
30	200601320	Sonam Wangmo	Bindu Extended Classroom
	200601320	Sonam Wangmo	Bindu Extended Classroom, Samtse
	200601320	Sonam Wongmo	Tendu Higher Secondary School, Samtse
31	200601360	Karma Yangzom	Wangdicholing Lower Secondary School, Bumthang
	200601360	Karma Yangzom	Tsimalakha Lower Secondary School, Chhukha
32	200601382	Sonam Choki	Wangdicholing Lower Secondary School, Bumthang
	200601382	Sonam Choki	Damphu Lower Secondary School, Tsirang
33	200601397	Kinley Wangmo	Rinchen Kuenphen Priamry School, Thimphu
	200601397	Kinley Wangmo	Changzamtok Lower Secondary School, Thimphu
	200601397	Kinley Wangmo	Rinchen Khenphen Primary School, Thimphu
34	200601447	Tshering Tobgay	Tshaphel Lower Secondary School
	200601447	Tshering Tobgay	Lango Middle Secondary School, Paro
35	200601516	Thinley Wangchuk	Tongmijangsa Lower Secondary School
	200601516	Thinley Wangchuck	Tongshang Lower Secondary School, Trashiyangtse
36	200601546	Sonam Dorji	Panbang Primary School, Panbang, Zhemgang
	200601546	Sonam Yeshi	Panbang Primary School, Panbang, Zhemgang
37	200701348	Shantiram	Gomphu Lower Secondary School, Zhemgang
	200701348	Shanti Ram Pakwal	Yebilaptse Middle Secondary School, Zhemgang
	200701348	Shanti Ram Pakwal	Yebilaptse Middle Secondary School, Zhemgang
38	200701351	Namkha Wangdi	Shingkar Primary School
	200701351	Namkha Wangdi	Yangneer Primary School, Trashigang
39	200701356	Kinga Norbu	Bjokha Primary School, Zhemgang
	200701356	Rinchen Dukpa	Bjokha Primary School, Zhemgang
40	200701393	Sonam Dorji	Norbuling Middle Secondary School, Sarpang
	200701393	Karma Choki	Gelephu Lower Secondary School, Sarpang
41	200701406	Kinley Wangmo	Trashidingkha Community Primary School
	200701406	Kinley Wangmo	Trashidingkha Community Primary School, Tashidingkha, Trongsa
	200701406	Sanju Pradhan	Gedu Higher Secondary School, Chhukha
42	200701512	Tshering Dorji	Thungkhar Lower Secondary School
	200701512	Tshering Dorji	Jigmecholing Lower Secondary School, Sarpang
	200701512	Tshering Dorji	Jigmecholing Lower Secondary School, Sarpang
43	200701527	Karma Gyeltshen	Trashiyangtse Lower Secondary School
	200701527	Kuenzang Chorten	Khamdang Lower Secondary School, Trashigang
44	200701572	Tshewang Tenzin	Thrisa Community Primary School, Zhemgang

	200701572	Tshewang Tenzin	Thrisa Community Primary School, Zhemgang
	200701572	Leki Wangdi	Rangtse Primary School, Haa
45	200701583	Tshering Dorji	Kaktong Community Primary School, Zhemgang
	200701583	Karma Wangchuk	Kaktong Community Primary School, Zhemgang
46	200702036	Santhosh Kumar M	Mendregang Middle Secondary School
	200702036	Kado	Gosaling Community Primary School, Tsirang
47	200707304	Yeshe Wangdi	Kaktong Community Primary School, Zhemgang
	200707304	Karma Eudon	Zhemgang Lower Secondary School, Zhemgang
48	200708003	Shekhar Nath Mishra	Zhemgang Higher Secondary School
	200708003	Shekhar Nath	Dashiding Middle Secondary School, Punakha
49	200801244	Thinley Phuntsho	Dur Community Primary School
	200801244	Thinley Phuntsho	Choden Lower Secondary School, Thimphu
50	200801265	Tshering Dema	Zilukha Lower Secondary School
	200801265	Tshering Dema	Pakshikha Middle Secondary School, Chukha
51	200801286	Jigme Choden	Phuentsholing Lower Secondary School, Phuentsholing, Chhukha
	200801286	Lham Tenzin	Mendrelgang Middle Secondary School, Tsirang
	200801286	Lham Tenzin	Mendrelgang Middle Secondary School, Tsirang
52	200801288	Tshewang Ngedup	Luengtengang Community Primary School, Lungtengang, Dagana
	200801288	Tshewang Ngedup	Yurung Lower Secondary School, Pema Gatsel
53	200801351	Namgay Wangmo	Mongar Lower Secondary School, Mongar
	200801351	Karma Gyeltshen	Sarjung Community Primary School, Martshala, Samdrup Jongkhar
54	200801414	Kunzang Thinley	Gopini Community Primary School
	200801414	Samdrup Gyeltshen	Patala Community Primary School, Tsirang
55	200801447	Tshen Tashi	Ura Middle Secondary School, Bumthang
	200801447	Tshen Tashi	Jakar Higher Secondary School, Bumthang
56	200801449	Nidup	Bjokha Primary School, Zhemgang
	200801449	Rinchen Dorji	Bjokha Primary School, Zhemgang
57	200801492	Rinzin Wangmo	Katsho Lower Secondary School
	200801492	Rinzin Wangmo	Gongzim Ugyen Dorji Higher Secondary School, Haa
58	200801520	Ugyen Wangchuk	Ramchetsekha Community Primary School, Ramchetsekha, Paro
	200801520	Chencho Wangchuk	Tashidingkha Middle Secondary School, Punakha
59	200801584	Jigme Norbu	Mendregang Middle Secondary School
	200801584	Passang Dukpa	Beteni Primary School, Tsirang
60	200801603	Dorji Dukpa	Gopini Community Primary School
	200801603	Tenzin	Phuentenchu Community Primary School, Tsirang
61	200901453	Choda	Bjokha Primary School, Zhemgang
	200901453	Kuenzang Wangmo	Bjokha Primary School, Zhemgang
62	200901491	Kencho Tempa	Sanglung Extended Class Room, Thimphu
	200901491	Kencho Tempa	Wanakha Lower Secondary School, Paro
63	2106001	Kelzang Drakpa	Gyelposhing Higher Secondary School, Mongar
	2106001	Thomas P J	Nganglam Higher Secondary School, Pema Gatsel
64	2107245	Kinley Yangzom	Wangdue Lower Secondary School, Wangdue
	2107245	Karma Delma	Changzamtog Lower Secondary School, Thimphu
65	2107300	Pema Deki	Alaykha Community Primary School, Chhukha
	2107300	Loza Tshering	Alaykha Community Primary School, Chhukha
66	2107403	Wangmo	Rameychen Community Primary School, Rameychen, Wangdue
	2107403	Ugyen Phuntsho	Rameychen Community Primary School, Rameychen, Wangdue
67	2107428	Ganga Ram Chettri	Mendregang Middle Secondary School
	2107428	Kezang Tshomo	Beteni Primary School, Tsirang
68	7702005	Man Prasad Gurung	Kacheri Extended Class Room, Samtse
	7702005	Man Prasad Gurung	Tendu Higher Secondary School, Samtse
69	7802003	Ganesh Chhetri	Sisina Community Primary School
	7802003	Ghanesh Chhetri	Ugyentse Primary School, Samtse

70	7902007	Narad Muni Nepal	Damphu Lower Secondary School
	7902007	Dorji Wangchuk	Mendrelgang Primary School, Mendrelgang, Tsirang
71	8205003	T.R Tamang	Pangna Community Primary School, Drujeygang, Dagana
	8205003	Radha Vimal	Lobesa Lower Secondary School, Punakha
72	8205004	Chandrakala Sharma	Loselling Middle Secondary School, Thimphu
	8205004	Syama Kumari T.	Chumigthang Middle Secondary School, Chukha
73	8205007	Ratna Tamang	Gelephu Lower Secondary School
	8205007	A.K. Mohanan	Jigmeling Lower Secondary School, Sarpang
74	8308004	Yashodapradhan	Rinchen Kuenphen Primary School, Thimphu
	8308004	T.P. Chinnan	Samtse Higher Secondary School, Samtse
75	8503009	Pema Norbu	Budashi Community Primary School, Zhemgang
	8503009	Rinzin Wangmo (B)	Budashi Community Primary School, Zhemgang
76	8603005	Jigme Wangmo	Shari Higher Secondary School, Paro
	8603005	Santa Maya Rai	Gomtu Middle Secondary School, Samtse
77	8604027	Jayakumar Bhaskaran	Gomtu Middle Secondary School
	8604027	Jaya Kumar B	Gomtu Middle Secondary School, Samtse
	8607027	Ugyen Wangmo	Jigme Namgyel Lower Secondary School, Thimphu
	8607027	Ugyen Wangmo	Jigme Namgyel Lower Secondary School, Thimphu
78	8607044	PP Sahrma	Damphu Lower Secondary School, Tsirang
	8607044	P. P. Sharma	Damphu Lower Secondary School, Tsirang
79	8607051	Tek Bahadur Thapa	Jigmecholing Lower Secondary School, Sarpang
	8607051	Ugyen Tenzin	Jigmechoeling Lower Secondary School, Sarpang
	8607051	Ugyen Tenzin	Jigmechoeling Lower Secondary School, Sarpang
	8607051	T B Thapa	Jigmecholing Lower Secondary School, Sarpang
80	8702004	Santosh Chowdhury	Wangchu Middle Secondary School, Chukha
	8702004	Bahadur Tamang	Yoeseltse Middle Secondary School, Samtse
81	8703007	Sharad Kumar Lama	Chongaykha Primary School, Tsimalakha, Chhukha
	8703007	Abdul Mannan	Phuentsholing Middle Secondary School, Chukha
82	8704008	Chandana Rai	Phuentsholing Higher Secondary School, Chukha
	8704008	Dorji Lethro	Lobesa Middle Secondary School, Punakha
	8704008	Dorji Lethro	Lobesa Lower Secondary School, Punakha
83	8704011	Kuenzang Gyeltshen	Dechencholing Middle Secondary School, Thimphu
	8704011	Sibani Basu	Nganglam Higher Secondary School, Pema Gatsel
84	8706004	Chandra Bahadur Sundas	Shengana Lower Secondary School
	8706004	Molly Kuttyvarghs	Phuentsholing Lower Secondary School, Phuentsholing, Chhukha
85	8903007	Penjor	Chargharey Community Primary School
	8903007	Penjor	Tendu Higher Secondary School, Samtse
86	8903014	Pema Tenzin	Chhukha Higher Secondary School, Tsimalakha, Chhukha
	8903014	M. O. Thupran	Wangchu Middle Secondary School, Chukha
87	8906010	Karma K	Tingtibi Lower Secondary School, Zhemgang
	8906010	Tashi Tshering	Tingtibi Lower Secondary School, Zhemgang
88	8906012	Kezang Dorji	Tshanglajong Community Primary School
	8906012	Sasidharan S.	Chumigthang Middle Secondary School, Chukha
89	8909006	Kinzang Wangdi	Zhemgang Lower Secondary School
	8909006	Kinzang Wangdi	Zhemgang Lower Secondary School, Zhemgang
	8909006	Tshen Tashi	Zhemgang Lower Secondary School, Zhemgang
90	9003004	Subhas Paul	Samdrupjongkhar Middle Secondary School
	9003004	Yeshey Dorji	Changangkha Middle Secondary School, Thimphu
91	9103005	A.K Chakraborty	Peljorling Middle Secondary School, Samtse
	9103005	Rinchen Phuntsho	Dhur Primary School, Bumthang
92	9108075	Kinga Tshering	Thungkhar Lower Secondary School, Wamrong, Trashigang
	9108075	Rinzin Wangchuk	Ugentse Community Primary School, Samtse

93	9208032	Pema Gyelpo	Gosaling Community Primary School
	9208032	Kinzang Dorji	Barshong Community Primary School, Tsirang
94	9208071	Narapati Sanyasi	Trashidingkha Community Primary School
	9208071	Narapati Sanyasi	Mendhagang Community Primary School, Punakha
95	9208080	Kinley Wangmo	Changzamtog Lower Secondary School, Thimphu
	9208080	Kinley Wangmo	Babesa Primary School, Thimphu
96	9308086	Namgay Wangchuk	Gedu Higher Secondary School, Chhukha
	9308086	Nima Gyeltshen	Bartsham Middle Secondary School, Trashi Gang
97	9407167	Deki	Panbang Primary School, Panbang, Zhemgang
	9407167	Tashi Penjor	Panbang Primary School, Panbang, Zhemgang
98	9507180	Pema Sherab	Phuentsholing Lower Secondary School, Phuentsholing, Chhukha
	9507180	Kezang Choden	Sarpang Lower Secondary School, Sarpang
99	9607107	Dechen Wangmo	Peljorling Middle Secondary School, Samtse
	9607107	Lhawang Norbu	Genekha Lower Secondary School, Thimphu
100	9808190	Tshering Dema	Zilnonnamgyeling Primary School, Thimphu
	9808190	Tshering Dema	Rinchen Khenphen Primary School, Thimphu
101	9908176	Deki Tshering	Zilukha Lower Secondary School, Zilukha
	9908176	Kinley Om	Changzamtog Lower Secondary School, Thimphu
	9908176	Kinley Om	Changzamtog Lower Secondary School, Thimphu
102	9908289	Tshering Dorji	Rangtse Community Primary School, Rangtse, Haa
	9908289	Lhabu	Rashigang Community Primary School, Rashigay, Paro
103	9908306	Lobzang Dorji	Gopini Community Primary School
	9908306	Tshiltrim	Meldrelgang Community Primary School, Tsirang

The Summary of training for certification of youths under various categories.							Annexure 6
Sl No	College	Total issued as per the Handover Document	Certificates issued more than once	Certificates issued only once	Number of courses offered	Actual Number	Remarks
1. Training for certification of college youths under Tertiary Institute Hi-tech-Go							
1	Sherubtse College, Kanglung	1907	1309	415	13	862	1309 certificates issued to 447 candidates
2	Gaeddu College, Chukha	1828	933	895	9	1238	993 certificates for 343 candidates
3	Jigme Namgyel Polytechnic, Dewathang	1353	571	782	7	989	571 certificates to 271 candidates
4	College of Science & Technology, Phuntsholing	986	316	670	11	828	316 certificates for 158 candidates
Total		6074	3129	2762	40	3917	
1	Royal Institute of Management	862	862	0	5	407	862 certificates issued to 407 candidates
Total		862	862	0	5	407	
2. Training for certification of youths under Enhancing Employability Skills							
1	Samthang, VTI	1367	1356	11	15	289	1356 certificates for 278 candidates
2	Employment service Center, Thimphu	2986	2809	177	35	998	2809 certificates for 823 candidates
3	Sershong, VTI	1380	1186	194	9	364	1186 certificates for 171 candidates
4	Thimphu Institute for Automobile Engineering	452	96	356	15	394	96 certificates for 38 candidates
5	Tashiyangtse Zorig Chusum	760	598	162	9	336	598 certificates for 194 candidates
6	Rangjung VTI	1528	1342	186	12	534	1342 certificates for 348 candidates
7	Chummey VTI	1398	1089	309	13	573	1089 certificates for 264 candidates
8	Khuruthang VTI	1711	1541	170	13	620	1541 certificates for 450 candidates
Total		11,582	10,017	1,565	121	4,108	
3. Training for certification of youths under enaging vulnerable youths							
1	YDF Centers	1254	1044	210	9	473	1044 certificates for 263 candidates
Total		1254	1044	210	9	473	
4. Training of government officials towards enabling E-Governance							
		7200	7341	NA	5	6452	

The statement showing Feasibility of Location, visitor's turn out and operational status of the PLS sites the RAA visited.

Annexure: 7

Sl. No.	Dzongkhag	Gewog	Location Feasibility	Visitor's turn out	Operation status	Remarks
1	Bumthang	Chokhor	Not Feasible	Hardly any Visitor	Timely Opened	<i>Far from settlement and school</i>
2	Bumthang	Chumey	Not Feasible	Hardly any Visitor	Timely Opened	<i>located far from schools, hardly any visitors</i>
3	Bumthang	Ura	Not Feasible	Hardly any Visitor	Timely Opened	<i>School far from CCs.</i>
4	Chukha	Bjachho	Not Feasible	Hardly any Visitor	Opened as and when requested	<i>Isolated/ location not at all feasible. No communities /schools near by</i>
5	Chukha	Darla	Not Feasible	Hardly any Visitor	Opened as and when requested	<i>No communities in vicinity, same users come again in a day</i>
6	Chukha	Sampheling	Not Feasible	Hardly any Visitor	Opened as and when requested	<i>located far from communities and schools</i>
7	Mongar	Mongar	Not Feasible	Hardly any Visitor	Opened as and when requested	<i>Not accessible, very isolated location, no visitor at all.</i>
8	Mongar	Saling	Feasible	Good turnout of visitors	Timely Opened	<i>Located in near limethang town, and nearer to school.</i>
8	Mongar	Drepong	Not Feasible	Hardly any Visitor	Timely Opened	<i>Gewog center located away from schools and limited communities. Machines lying idle</i>
9	Mongar	Ngatshang	Not Feasible	Hardly any Visitor	Timely Opened	<i>Located 3 km from school.</i>
10	Paro	Wangcha	Feasible	Hardly any Visitor	Timely Opened	<i>Location feasible</i>
11	Paro	Tshento	Feasible	Hardly any Visitor	Timely Opened	<i>Location feasible</i>
12	Paro	Shaba	Feasible	Hardly any Visitor	Timely Opened	<i>Location feasible</i>
13	Samdrup Jongkhar	Deothang	Not Feasible	Hardly any Visitor	Mostly closed	<i>Located near road, but no communities near PLS. No RMS data..... Operator went on maternity leave...</i>
15	Samdrup Jongkhar	Pemathang	Feasible	Good turnout of visitor	Timely Opened	<i>located near Pemathang LSS, local communities and schools students visit the PLS</i>
14	Samdrup Jongkhar	Phuntsohang	Not Feasible	Hardly any Visitor	Timely Opened	<i>Plans to shift near the school.</i>
15	Samste	Norbugang	Feasible	Hardly any Visitor	Mostly closed	<i>Location feasible.... But located in gewog center and fenced with barbed wired, hardly any visitors. Machines mostly closed/ one machines was closed at the time of visit.</i>
16	Samste	Samste	Not Feasible	Hardly any Visitor	Timely Opened	<i>Station Uptime Analysis and Monthly operational status submitted to Bhutan Post and copy shared NIIToffice</i>

17	Samtse	Sipsu	Not Feasible	Hardly any Visitor	Opened as and when requested	<i>Maintenance during RAA visit. Frequent lighting and thunder caused damaged the functioning of computer. 2-3 student visiting daily. Sometimes nil</i>
18	Samtse	Tendu	Feasible	Hardly any Visitor	Timely opened	<i>As per the operator, daily 10 to 15 children attending PLS</i>
19	Sarpang	Dekiling	Not Feasible	Hardly any Visitor	Opened as and when requested	<i>Machines lying idle, no visitor at all.</i>
22	Sarpang	Gelephu	Feasible	Good turnout of visitor	Timely opened	<i>Located near school.</i>
20	Sarpang	Gakiling	Not Feasible	Hardly any Visitor	Opened as and when requested	<i>Located far from community and schools.</i>
24	Sarpang	Sershong	Feasible	Good turnout of visitor	Timely opened	<i>Location appropriate, new school. Good operation of machines</i>
21	Sarpang	Sompangkha	Not Feasible	Hardly any Visitor	Opened as and when requested	<i>Machines lying idle, no visitor at all, CCs under renovation</i>
22	Sarpang	Chuzargang	Feasible	Hardly any Visitor	Opened as and when requested	<i>located near Chuzargang school</i>
27	Sarpang	Samteling	Feasible	Good turnout of visitor	Timely opened	<i>Could not verified as the operator was on maternity leave. Study the understanding replace when such situation occur</i>
28	Tashiyangtse	Bumdeling	Feasible	Good turnout of visitors	Timely opened	<i>Near to schools</i>
29	Tashiyangtse	Ramjar	Feasible	Good turnout of visitors	Timely opened	<i>Located near to school, machines not lying idle.</i>
23	Tashiyangtse	Toetsho	Not Feasible	Hardly any Visitor	Opened as and when requested	<i>Located 200 mts from kheni LSS below gewog senter.</i>
31	Tashiyangtse	Khamdang	Feasible	Good turnout of visitors	Timely opened	<i>located below the school and communities around</i>
24	Tashiyangtse	Yangtse	Feasible	Hardly any Visitor	Opened as and when requested	<i>Located 1 km away from school.</i>
25	Trashigang	Bartsham	Feasible	Hardly any Visitor	Timely opened	<i>Located 200 ms away from school.</i>
34	Trashigang	Bidung	Feasible	Good turnout of visitors	Timely opened	<i>Located 1 kms from school and near to communities.</i>
26	Trashigang	Kanglung	Not Feasible	Hardly any Visitor	Timely opened	<i>1.5 kms away from schools. Located above the highway.</i>
27	Trashigang	Khaling	Not Feasible	Hardly any Visitor	Opened as and when requested	<i>Located away from town and schools. Wrongly identified. Desperately need to relocate. Building not registered as CCs.</i>
28	Trashigang	Pongmey	Not Feasible	Hardly any Visitor	Timely opened	<i>No visitors during week days. Gewog office closed during weekends.....</i>
38	Trashigang	Radhi	Feasible	Good turnout of visitors	Timely opened	<i>Best PLS so far.. Audit visit. Student rush to availed the facilities as and when the classes are free</i>

39	Trashigang	Shongphu	Feasible	Good turnout of visitors	Timely opened	<i>Located near school.</i>
29	Tsirang	Gosaling	Not Feasible	Hardly any Visitor	Opened as and when requested	<i>located far from schools, hardly any visitors</i>
30	Tsirang	Mendrelgang	Not Feasible	Hardly any Visitor	Opened as and when requested	<i>machines lying idle, no visitor at all</i>
31	Tsirang	Kilkorthang	Not Feasible	Hardly any Visitor	Opened as and when requested	<i>location not feasible, not near to any of the 3 school in the gewog</i>
43	Wangdue	Bjena	Feasible	Good turnout of visitors	Timely opened	<i>Near to community school</i>
32	Wangdue	Gase Tshogogna	Not Feasible	Hardly any Visitor	Timely opened	<i>Students comes on weekend, but PLS usually closed during weekend. RMA data not shown. Gewog office fenced.</i>