

AIN: 17086



**FINANCIAL AUDIT REPORT
OF THE
BHUTAN KIDNEY FOUNDATION,
THIMPHU**

PERIOD: 01.01.2019 TO 31.12.2019

FEBRUARY 2021



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ROYAL AUDIT AUTHORITY



Bhutan Integrity House

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

RAA/(OSA-01)/AR-BKF/2021/ 93

Dated: 15 Feb 21

The Executive Director
Bhutan Kidney Foundation
Thimphu

Subject: Financial Audit Report of Bhutan Kidney Foundation for the period 01 January 2019 to 31 December 2019

Sir,

Enclosed herewith, please find the audited **financial statements and auditors' report thereon** in respect of the **Bhutan Kidney Foundation**, Thimphu for the period 1 January 2019 to 31 December 2019. The audit was conducted as required under the Audit Act of Bhutan 2018, and in accordance with International Standards of Supreme Audit Institutions (ISSAIs).

Auditor's Report on the Financial Statement


As may be noted from the auditors' report, the financial statements are prepared by the **Bhutan Kidney Foundation**, Thimphu, in all material respects, in accordance with Financial Rules and Regulations 2016. Accordingly, the auditors have expressed unmodified (unqualified) opinion on the financial statements.

Achievements

The RAA has noted achievements made by the **Bhutan Kidney Foundation**, Thimphu during the period under audit, which are detailed in **Annexure B** of this report.

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

Yours sincerely,


(Karma Jambayyang)
Assistant Auditor General
Compliance & Outsourced Audit Division

"Every individual must strive to be principled. And individuals in positions of responsibility must even strive harder."

- His Majesty the King Jigme Khesar Namgyel Wangchuck

TITLE SHEET

1. Title	: Bhutan Kidney Foundation, Thimphu
2. AIN	:
3. Head of the Agency	: Tashi Namgay, Executive Director (CID No. 11503004429)
4. Drawing & Disbursing Officer	: Tashi Namgay, Executive Director (CID No. 11503004429)
5. Finance Personnel	: Dechen Lhamo, Asstt. Accounts Officer (CID No. 11508004581)
6. Period Audited	: 01.01.2019 to 31.12.2019
7. Schedule of Audit	: Planning : 18.12.2020 to 24.12.2020 Actual : 1.2.2021 to 4.2.2021 Reporting:
8. Composition of Audit Team	: Tenzin Jamtshok, Team Leader (CID No: 10712001342) Kuenzang Tsheten, Team Member (CID No. 11502003013)
9. Supervising Officer	: Kesang Wangdi (CID No. 11605000217) Partner, Tra Doen Associates Pvt. Ltd.
10. Overall Supervising Officer	: Kesang Wangdi (CID No. 11605000217) Partner, Tra Doen Associates Pvt. Ltd.
11. Audit Engagement Letter No.	: RAA(OSA-01)/AC/2021/03 dated 4 December 2020
12. Focal Person	: Tenzin Jamtshok, Auditor zintshok02@gmail.com
13. Date of Exit Conference	: Not Conducted

GLOSSARY OF ABBREVIATION & ACRONYMS

AAG	:	Assistant Auditor General
AR	:	Audit Report
AIN	:	Audit Information Number
BKF	:	Bhutan Kidney Foundation
COAD	:	Compliance & Outsourced Audit Division
CID No.	:	Citizen Identity Card Number
CSOA	:	Civil Society Organization Authority
FUCD	:	Follow-Up and Clearance Division
RAA	:	Royal Audit Authority
TDAPL	:	Tra Doen Associates Pvt. Ltd.

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**AUDITORS' REPORT ON THE FINANCIAL
STATEMENTS**



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Tra Doen Associates Pvt. Ltd.

"Excellence in Financial Services"

**AUDITORS' REPORT ON THE FINANCIAL STATEMENTS OF THE
BHUTAN KIDNEY FOUNDATION, THIMPHU FOR THE PERIOD 01
JANUARY 2019 TO 31 DECEMBER 2019**

Opinion

We have audited the financial statements of Bhutan Kidney Foundation (BKF), which comprise the Receipts and Payments Statement and schedules forming part of financial statements for the period 01 January 2019 to 31 December 2019.

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

Basis for Opinion

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

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

Management is responsible for preparation of the financial statements in accordance with the Financial Rules and Regulations 2016 and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

Those charged with governance are responsible for overseeing the Bhutan Kidney Foundation's financial reporting process.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a

guarantee that an audit conducted in accordance with ISSAIs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

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

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

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


(Kesang Wangdi)
Partner

Dated : 15/2/2021

Place : Thimphu



ENCLOSURE

Bhutan Kidney Foundation

For the year ended 31st December 2019

RECEIPTS		SCHEDULE	AMOUNT (Nu.)	PAYMENTS	SCHEDULE	AMOUNT (Nu.)
Opening Balances:						
Cash in Hand		1	15,490.26	Expenditures:	4	2,253,082.77
Cash at Bank			8,363,739.68	Program Expenses		
				Administrative Expenses	5	3,702,536.86
Fund Receipts:				Assets:		
Fund received during the Year		2	3,988,565.97	Asset Purchases	8	84,260.00
Interest Earned from Saving & FD		3	2,256,547.19	Outstanding Advance:		
				Programme Advance	6	80,000.00
				Closing Balances:		
				Cash in Hand	7	8,504,463.47
				Cash at Bank		
Total			14,624,343.10	Total		14,624,343.10


(Dechen Lhambo)
Asstt. Accounts Officer
Assistant Accounts
Officer

PH. A. S. KIDNEY FOUNDATION


(Pashit Namgay)
Executive Director

Executive Director
E. J. Kearney Foundation
Thimphu, Bhutan

(Tenzin Jamtshok)



Schedules forming part of the Receipts and Payments for the period from 01.01.2019 to 31.12.2019

Schedule 1: Opening Cash & Bank 2019

Sl. No.	Particulars	Amount (Nu.)	Remarks
		15,490.26	
1	Cash-in-Hand	8,363,739.68	
2	Cash at Bank	8,040,406.80	
a	BoB A/c No.: 100676473	323,332.88	
b	BNB A/c No.: 5100027542001		

Schedule 2: Fund Received during the Year 2019

Sl. No.	Name of Donor	Amount (Nu.)	Remarks
1	I Ngultrum Initiative	134,713.00	
2	Donations	2,864,347.83	
3	Membership Fees	275,110.00	
4	EU Grants	150,913.00	
5	Welfare Fund	558,811.00	
6	Other Receipts	4,671.14	
Total		3,988,565.97	

Schedule 3: Interest on Saving & Fixed Deposit Earned during the Year 2019

Sl. No.	Name of Financial Institution	Amount (Nu.)	Remarks
1	BoB A/c No.: 100676473	400,640.56	
2	BNB A/c No.: 5100027542001	7,860.83	
3	T-Bank A/c No.: 77777039443001	45.80	
4	Annuity Policy No.: FA/2017/3660	1,848,000.00	Fixed Deposit - RICBL
Total		2,256,547.19	

Schedule 4: Program Expenses of the Year 2019

Sl. No.	Particulars	Amount (Nu.)	Remarks
1	Patient Support Expenses:		
a	Academic Expenses	3,480.00	
b	Groceries & Other Support	142,375.00	
c	Review & Treatment	1,202,583.77	
d	Semso Support	170,000.00	
e	Transportation Support	414,161.00	
Total		1,932,599.77	
2	Advocacy and Awareness	320,483.00	
Total		320,483.00	
Grand Total		2,253,082.77	

Schedule 5: Administrative Expenses for the Year 2019

Sl. No.	Particulars	Amount (Nu.)	Remarks
1	Annual Registration Fees	3,000.00	
2	Audit Fees	43,750.00	
3	Bank Charges	1,490.23	
4	Employer Contribution-PF	133,739.60	
5	Leave Encashment	80,665.00	
6	LTC	45,000.00	
7	Fuel and Maintenance	358,352.28	
8	Meeting Expenses	66,035.96	
9	Miscellaneous Expenses	3,279.00	
10	Office Rent	300,000.00	
11	Office Supplies	55,226.00	
12	Postage and Mailing	1,370.00	
13	Printing and Stationery	163,020.00	
14	Professional Charges	7,000.00	
15	R&M - Equipments and Machineries	500.00	
16	Salaries	1,412,393.00	
17	Telephone, Fax and Internet	43,793.79	
18	Travel and Mileage	972,234.00	
19	Water and Electricity Expenses	11,688.00	
Total		3,702,536.86	

Schedule 6: Outstanding Advances for the Year 2019

Sl. No.	Particulars	Amount (Nu.)	Remarks
1	KTR Program Advance - Karma Tobgay	80,000.00	Dtd. 30.12.2019
Total		80,000.00	

Schedule 7: Closing Cash & Bank as of 31.12.2019

Date	Particulars	Amount (Nu.)	Remarks
31.12.2019	Cash-in-Hand		
31.12.2019	Cash at Bank	8,504,463.47	
a	BoB A/c No.: 100676473	8,450,223.96	
b	BNB A/c No.: 5100027542001	44,743.71	
c	T-Bank A/c No.: 77777039443001	9,495.80	

Schedules forming part of the Receipts and Payments for the period from 01.01.2019 to 31.12.2019

Schedule 1: Opening Cash & Bank 2019

Sl. No.	Particulars	Amount (Nu.)	Remarks
1	Cash-in-Hand	15,490.26	
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5	Welfare Fund	558,811.00	
6	Other Receipts	4,671.14	
Total		3,988,565.97	

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2	BNB A/c No.: 5100027542001	7,860.83	
3	T-Bank A/c No.: 77777039443001	45.80	
4	Annuity Policy No.: FA/2017/3660	1,848,000.00	Fixed Deposit - RICBL
Total		2,256,547.19	

Schedule 4: Program Expenses of the Year 2019

Sl. No.	Particulars	Amount (Nu.)	Remarks
1	Patient Support Expenses:		
a	Academic Expenses	3,480.00	
b	Groceries & Other Support	142,375.00	
c	Review & Treatment	1,202,583.77	
d	Semso Support	170,000.00	
e	Transportation Support	414,161.00	
Total		1,932,599.77	
2	Advocacy and Awareness	320,483.00	
Total		320,483.00	
Grand Total		2,253,082.77	

**Bhutan Kidney Foundation
Bank Reconciliation Statement**

For the year ended 31st December 2019

BNB A/c No.: 5100027542001 Thimphu

Date	Particulars	Amount (Nu.)	
31.12.2019	Closing Balance as per Cash Book	44,743.71	
	Add: Cheque issued but not encashed	-	
	Less: Cheque deposited but not presented at Bank		44,743.71
	Closing Balance as per Bank Statement	44,743.71	44,743.71
Total			

T-Bank A/c No.: 77777039443001 Thimphu

Date	Particulars	Amount (Nu.)	
31.12.2019	Closing Balance as per Cash Book	9,495.80	
	Add: Cheque issued but not encashed	-	
	Less: Cheque deposited but not presented at Bank		9,495.80
	Closing Balance as per Bank Statement	9,495.80	9,495.80
Total			

BoB A/c No.: 100676473 Thimphu

Date	Particulars	Amount (Nu.)	
31.12.2019	Closing Balance as per Cash Book	8,450,223.96	
	Add: Cheque issued but not encashed	-	
	Less: Cheque deposited but not presented at Bank		8,450,223.96
	Closing Balance as per Bank Statement	8,450,223.96	8,450,223.96
Total		8,450,223.96	8,450,223.96
Grand Total		8,504,463.47	8,504,463.47


(Dechen Lham)

Asstt. Accounts Officer

**Assistant Accounts
Officer**

Bhutan Kidney Foundation


(Tashi Namgay)
Executive Director

Executive Director
Bhutan Kidney Foundation
Thimphu, Bhutan

Bhutan Kidney Foundation

Schedule 8: List of Assets from 1.1.2012 to 31.12.2019

Sl. No.	Date of Purchase	Items	Qty.	Rate (Nu.)	Amount (Nu.)	Remarks
Asset Purchase in 2012						
1	1-Oct-12	Executive Table (ED)	1	7,085.00	7,085.00	
Total					7,085.00	
Asset Purchases in 2013						
1	2-Oct-13	Desktop Computer	2	69,000.00	138,000.00	
2	2-Oct-13	Printer	1	18,590.00	18,590.00	
3	2-Oct-13	Analog Phone	1	3,800.00	3,800.00	
4	31-Aug-13	Table set (PO)	1	10,809.45	10,809.45	
5	31-Aug-13	Computer Table	1	3,263.15	3,263.15	
6	31-Aug-13	Visiting Chair	4	9,180.00	36,720.00	
7	31-Aug-13	White board	1	2,422.15	2,422.15	
8	31-Aug-13	file Rack	1	5,048.15	5,048.15	
9	31-Aug-13	Manager's Table (AAO)	1	7,088.10	7,088.10	
Total					160,390.00	
Asset Purchases in 2014						
1	1-Jan-14	Tally Software	1	18,000.00	18,000.00	
Total					18,000.00	
Asset Purchases in 2015						
1	15-Feb-15	Electric Sound amplifier Sets	1	90,275.00	90,275.00	
Total					90,275.00	
Asset Purchases in 2017						
1	11-Jul-17	Dell laptop i3 processor	3	107,500.00	322,500.00	
2	17-Aug-17	Table & Chair Sets (6 sets)	6	2,100.00	12,600.00	
3	22-May-17	Limer Helmet 777	1	4,200.00	4,200.00	
4	24-Sep-17	HardDisk	1	5,250.00	5,250.00	
5	12-Aug-17	Mahindra Scorpio	1	958,265.00	958,265.00	
Total					1,302,815.00	
Asset Purchases in 2018						
1	14-Sep-18	Computer Table(PC)	1	4,031.00	4,031.00	
2	14-Sep-18	File Rack	1	4,751.00	4,751.00	
3	07-Jul-18	Executive Revolving chair (ED)	1	13,500.00	13,500.00	
4	07-Jul-18	Revolving Chair(AAO)	1	6,000.00	6,000.00	
5	17-Jul-18	Revolving chair(PO)	1	9,850.00	9,850.00	
6	17-Jul-18	Safe Box	1	9,850.00	9,850.00	
7	08-Sep-18	Revolving chair (OA & PC)	1	9,600.00	9,600.00	
8	22-Jun-18	Health Equipments	1	31,800.00	31,800.00	
9	27-Sep-18	Rice Cooker	1	3,200.00	3,200.00	
10	23-Jan-18	ECCO Van	1	519,514.00	519,514.00	In-kind (ELC)
11	27-Jul-18	Printer (Color)	1	12,000.00	12,000.00	
Total					624,096.00	
Asset Purchases in 2019						
1	21-Jan-19	LED Projector	1	45,680.00	45,680.00	
2	14-Mar-19	Gas Stove	1	5,600.00	5,600.00	
3	2-Apr-19	Weighing Scale	4	2,200.00	8,800.00	
4	2-Apr-19	Tent	4	2,450.00	9,800.00	
5	3-Oct-19	File Rack	2	4,550.50	9,101.00	
6	16-Oct-19	File Rack (ED)	1	5,279.00	5,279.00	
Total					84,260.00	
1	14-May-19	Bi Cycle (Electric)	2	80,000.00	160,000.00	In-kind (TCD)
2	15-Aug-19	Fan	1	2,000.00	2,000.00	
3	29-Nov-19	Heater	5	1,800.00	9,000.00	
Total					160,000.00	
Grand Total					2,446,921.00	

PART – I: FOLLOW UP OF PAST AUDIT REPORT

Agency: Bhutan Kidney Foundation, Thimphu

Ref. No.: RAA/(OSA-05)/BKF/2019/1823 dated 27 July 2019

Period: 01/01/2017 to 31/12/2018

AIN No.: 16075

Para No.	Observation in Brief	RAA's last Comments	Auditee's Responses	Current Status
Part I: Deficiencies and Lapses				
1	Non-opening of Welfare Fund (Monthly Contribution) Account Separately	In view of the explanation and justification furnished through audit response and at the time of audit exit meeting, the memo is treated as settled. However, as assured, the Foundation should open a Welfare Fund Account as "Patient Welfare Fund Account" with the bank, if permitted or adopt internal policy for allocation and spending contributions received for various purposes. The compliance of the same will be verified during the next audit and non-compliance of assurance shall be a cause for future audit observation	The Bhutan Kidney Foundation applied to create separate account for this purpose during the same year welfare fund was launched. However, the bank revoked our application saying that the Foundation's already have a joint account with BOB.	Compliance was verified during the current audit & hence Para may not be pursued further. Complied
2	Lack of Patient Support Policy	In view of the explanation and justification furnished through audit response and at the time of exit meeting, the memo is treated as settled. However, as assured, the Foundation should develop and adopt the policy or terms of references for utilisation of funds for patients in order to avoid complications. The compliance of the same will be verified during the next audit and non-compliance of assurance shall be a cause for future audit observation.	The Secretariat developed a document "Patient Care and Support Policy" as a guideline to execute the support programme. In addition to the policy, the BKF developed form "Patient Support Requisition Form" which is used by the nurses and in-charges of dialysis units to apply for specific support for patients undergoing dialysis.	Compliance was verified during the current audit & hence Para may not be pursued further. Complied
3	Lapses in Procurement of Goods	As discussed and assured during exit meeting, the Foundation should either come up with Procurement Rules and Regulations on its own or follow and ensure compliance to PRR 2009 while procuring goods and services. The compliance as assured will be verified during the next audit and non-compliance of assurance shall be a cause for future audit observation.	Two different suppliers for two different activities were awarded with the contracts and since then Foundation have been procuring from these two suppliers as and when required and following the PRR 2011. Besides, the Foundation will be developing comprehensive guidelines and follow the standard finalized from here on.	Compliance was verified during the current audit & hence, Para may not be pursued further.

4	Lapses maintaining books of accounts in of	<p>In view of the explanation and justification furnished through audit response and at the time of exit meeting, the issue on maintaining of accounting records on accrual basis was considered.</p> <p>However, the Bank Reconciliation Statement done in the Tally system were not correct. The management at the time of exit meeting assured that they will do the Bank Reconciliation correctly hereafter and the compliance as assured will be verified during the next audit and non-compliance of assurance shall be a cause for future audit observation.</p>	<p>The Foundation has rectified and aligned the financial statement (receipts and payment) in line with the Financial Rules and Regulations of the Royal Government of Bhutan.</p> <p>Similarly, the Bank Reconciliation Statement has also been maintained as per the required format outside the tally system.</p>	Compliance was verified during the current audit & hence, Para may not be pursued further.
5	Other Lapses	<p>As discussed and assured during the exit meeting, the Foundation should maintain all the necessary documents mentioned in the memo. The compliance as assured will be verified during the next audit. Non-compliance of assurance shall be a cause for future audit observation.</p>	<p>The Foundation is working on Chart of Accounts for booking financial transaction; Started instituting the system for making payments such as verification of bills, approving payments vouchers etc; Maintained proper records of money receipt printed for fund raising; Fuel and log book for vehicles (Ecco Van: BP-1-D7630 has been updated from the records maintained on soft copy; & Started maintaining separate register for advances paid.</p>	Compliance was verified during the current audit & hence, Para may not be pursued further.

ANNEXURE - A: PROFILE

The Bhutan Kidney Foundation (BKF) is a Civil Society Organization registered on 15th August 2012 with the Civil Society Organization Authority (CSOA) as per the CSOA Act 2007. The Foundation is established as Public Benefit Organization with its Registration Number **CSOA/PBO-23** under the Patronage of **Her Majesty the Gyaltsuen Jetsun Pema Wangchuck, THE QUEEN OF BHUTAN.**

Vision: *To support and Improve health conditions and overall well-being of kidney patients in Bhutan through promotion, prevention and curative measures thereby contributing towards Gross National Happiness.*

Mission: *The Foundation strives towards ensuring quality health services for all kidney patients in Bhutan through appropriate interventions to enable them to contribute equally towards socio economic development of the country.*

Strategy:

The BKF's strategy contains strong commitment to strengthen its efforts in promoting well-being of kidney-related patients in Bhutan and enhance awareness of the general public on kidney-related diseases and issues. The BKF seek to ensure effective and adequate services through the 3 strategic and 1 overarching priority areas:

1. Advocacy and Awareness – Prevention

The BKF will plan, coordinate and implement various advocacy and awareness campaigns focusing on preventive measures, early detection and treatment of renal (kidney – related) diseases stressing on the following areas:

Advocacy & Awareness (Create broad awareness among the general public)

- 1.1 Increase the general public's knowledge of the kidney and its life-sustaining role in keeping the body healthy;
- 1.2 Increase the general public's knowledge of kidney disease by raising awareness and general management of risk factors;
- 1.3 Target specific awareness – building and educational efforts toward high risk audience (e.g. minorities, the economically disadvantaged, the elderly; &
- 1.4 Increase the general public's knowledge that kidney disease is preventable.

Prevention (Promoting healthy lifestyles)

- Empower at-risk individuals to seek testing and treatment;
- Educate at-risk and early-stage patients about prevention of kidney disease progression;

2. Patient Care & Support Programme

The BKF will provide support for kidney patients and their families, either directly or through partnerships with or referrals to other service providers in the following areas:

- 2.1 Provide hygienic accommodation and nutritious diet to underprivileged patients residing at the Patient Guest Houses (PGH);
- 2.2 Provide counselling services to patients in areas of medication, diet, hygiene, assessing services within the health care system and emotional effects of individual and families affected by the disease;
- 2.3 Assist patients and donors in processing legal documents related to kidney transplantation;
- 2.4 Provide short term shelter to needy patients (including dialysis patients);
- 2.5 Provide short-term financial assistance/ material support to needy patients;
- 2.6 Support with seed money/materials for livelihood programme (home based business) to dialysis patients as a part of meaningful engagement and income generation;
- 2.7 Support school going children of economically marginalized patients with academic expenses;
- 2.8 Support with clearance letter to look for kidney donor through media and fund raising for treatment; (genuine cases);
- 2.9 Review and strengthen the treatment and referral arrangements of kidney patients;
- 2.10 Organize check-up camps for dialysis patients, transplant recipients and donors; &
- 2.11 Introduce and Organize Peer Support Program.

3. Organization Development

The BKF will develop a stable, highly committed and motivated workforce that actively delivers the organization's mission. Further, it will work towards securing adequate infrastructure and equipment to deliver its services effectively:

- 3.1 Secure a permanent office and retreat space with the support from HM's Secretariat for effective service delivery;
- 3.2 Conduct an Organization Diagnosis Exercise of BKF and implement recommendations of the study;
- 3.3 Review BKF Articles of Association and amend articles if required;
- 3.4 Refurbish BKF's website; &
- 3.5 Strengthen and maximize network groups, members and volunteers.

ANNEXURE - B: ACHIEVEMENTS

The Auditors while reviewing the accounting records and operations of the Bhutan Kidney Foundation, Thimphu had also reviewed the plans and programs implemented during the period under audit and noted the following accomplishments:

A. Advocacy & Awareness

1. World Kidney Day.

The 2019 World Kidney Day themed “Kidney Health for everyone, everywhere” was observed on 14th March at Nagor Middle Secondary School under Silambi gewog in Mongar Dzongkhag with the following activities and outcome:

Activities carried out:

- ✓ Screening of documentary films;
- ✓ Talk on ‘Preventive measure and access to services’;
- ✓ Facilitation of Basic Health Check-ups;
- ✓ Health Education;

Outcome and Results

Total People Covered: 415

Action taken: Those detected with abnormal health conditions were referred to nearest hospital to seek timely medical attention.

2. World Hypertension Day.

World Hypertension Day is an initiative of World Hypertension League (WHL) which is an umbrella organization composed of 85 hypertension societies and leagues from all over the world.

The 2019 WHD was observed on 17th May at Central Regional Referral Hospital with hypertensive and dialysis patients.

Besides the education and awareness, upon the request from the hospital, the Foundation also donated one 42 inches LED Television to the NCD unit for the purpose of educational session to the patients and their caregivers.

3. World Diabetes Day.

World Diabetes Day (WDD) is the primary global awareness campaign of the diabetes mellitus world and is held on November 14 of each year.

The WDD 2019 with the theme “**Family and Diabetes**” focused to raise awareness of the impact that diabetes has on the family.

The Foundation partnered with SamdrupJongkhar District hospital and observed the event at Deothang military camp covering a total of 250 people.

programme, semso and others are met directly through the Foundation or arranged by bridging compassionate individuals and groups with the patients.

In 2019, the Foundation spent a total of BTN Nu. 2,264,318.00 in this area together with its partners and networks benefitting a total of 102 patients.

C. Counselling & Guidance:

As a part of the Foundation's services towards patients, counselling has become the Foundation's most engaged activity on daily basis.

The BKF's involvement in facilitating access to treatment services, guiding and counselling patients and their families has been vital as majority of the affected families come from rural parts of the country with little or no knowledge on services available.

These counselling services and guidance contributes in successful kidney transplant with many families and relatives coming forward to save their loved ones living with kidney problem.

In 2019, a total of 120 patients and their attendants visited BKF Office to avail various services of the Foundation.

4. EU Project

Project: Develop Community Action Plan to control kidney-related diseases through Prevention Programme.

Result Area: Increased Awareness and People's access to services.

The final project phase completed with awareness programmes in 16 gewogs and 24 schools under the 4 Districts identified for the project.
The project covered an approximate of 16,095 people.

5. National Day Service:

Date: 15th – 17th December

Place: Centenary Park, Changlimithang

Services Delivered:

1. Facilitation of Basic Health Check-ups;
2. Health Education;
3. Referral and escort to hospital.

Expertise engaged:

- ✓ Nurses from JDWNRH
- ✓ Volunteer doctors

Total People Covered: 368

Action taken: Referral to hospital for reconfirmation and timely treatment.

6. Service during 5th Bhutan Royal Flower Exhibition

At the 5th Bhutan Royal Flower Exhibition held in SamdrupJongkhar, the Foundation stationed a stall to advocate and spread awareness on kidney health and diseases focusing on preventive measures.

The activities which embedded strong messages on the practice of behavioral change were spread through the display of educational posters in both Dzongkha and English. The Foundation partnered with SamdrupJongkhar Health Sector to facilitate the service for seven days reaching a total of 5820 people.

7. Establishment of KTR Section.

Coinciding with the 7th Anniversary, the Foundation established a section for Kidney Transplant Recipients. The section was established with the initiative from few transplant recipients and seeing the need to address issues faced by the recipients.

B. Patient Care & Support:

The BKF's intervention through care and support to patient(s) and their family(s) augments government's effort in treatment services. These services enable dialysis patients to undergo their treatment with reduced burden.

The support ranging from monthly supply of groceries, vegetables and day to day necessities, transportation & treatment expenses, academic expenses of patients' children, livelihood

