

Impact of Performance Audit on Government Social Program: Case Study on Forest Management in Bangladesh with Particular Focus on Social Forestry

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List of Abbreviations

ACF: Assistant Conservator of Forest

ADB: Asian Development Bank

ADP: Annual Development Program

ASOSAI: Asian Supreme Audit Institution

CAG: Comptroller and Auditor General

CA: Contract Agreement

DFO: Divisional Forest Officer

FD: Forest Department

FSP: Forestry Sector Project

GOB: Government of Bangladesh

INTOSAI: International Supreme Audit Institution

MOEF: Ministry of Environment and Forest

MTBF: Medium Term Budget Framework

NSAPR: National Strategy for Accelerated Poverty Reduction

OCAG: Office of the Comptroller and Auditor General

PA: Performance Audit

3Es: Economy, Efficiency, Effectiveness

4Es: Economy, Efficiency, Effectiveness and Environment

PAC: Public Accounts Committee

SAI: Supreme Audit Institution

SF: Social Forestry

TFF: Tree Farming Fund

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Abstracts:

The Government of Bangladesh is currently engaged in pursuing a set of policies which is designed to enhance accountability and transparency of the government program by linking resource allocation to performance of the program and feeding the results back into strategic planning and budgeting. A closer look at the current practices of managing government program gives insight about the achievement of the wider program objectives, better value for money (economy, efficiency, effectiveness), and delivery of services based on policies and rules declared. There is an interaction between planning of using resources and implementation of the program by using those resources. Subsequent monitoring of the performance of the program by the higher authority enhances this interaction. The key department for measuring the performance of the program independently is the office of the Comptroller and Auditor General (C&AG) of Bangladesh which aims to conduct effective audit.

One Performance Audit Report submitted on the management system of the MoEF (Ministry of Environment and Forest) for 2007-08 financial year and another submitted on the management system of the Forest Department (FD) for 2009-10 financial year. In both audit report Social Forestry (SF) related audit observations has been found where use of resources, implementation gap, gender issues and poverty alleviation has been discussed. Although measuring the impacts of each performance audit is an important part of the audit process to promote performance amongst the audited entities, no such studies has been done in Bangladesh either on behalf of C&AG or other research entities. In order to assess the impact of performance audit on Government SF program, this research tries to record the quantity of impacts as far as possible which has improved the management of the SF and assess the gap between SF rules and implementation of the program. It is assumed that after introducing Performance Audit use of resources, delivery of services, maintaining records etc will improve which will make positive impacts on SF program. The analytical framework of this research has been organized according to these implementation procedures those hope to impact on the management of SF program.

Although the desired output related to participation of beneficiaries on estimation of cost, or decision-making at all levels are not achieved, significant correlation has been found between economic use of resources and improved management of SF program. FD is now more concern to select beneficiaries according to SF rules, the beneficiaries are now more organized to protect forest,

women are more interested to participate on SF programs, and the beneficiaries are getting benefit on time. All of these indicate to reduce gap between implementation and rules. The management authorities are now more concern to maintain records, accountability of the program authorities has been achieved to verify the records with actual results and all of these have been reflected on getting more feedback of audit observation from FD to audit department.

The above findings do not ensure that the present condition of SF is the sole impact of Performance Audit. There are other external factors those are closely associated with the impact. But the findings obviously give assurance that Performance Audit has a good scope to improve the management of SF program.

Chapter One: Introductory Discussion

This chapter presents an introductory background of the research theme on Performance Audit and Forest management. It elaborates discussion followed by statement of the problem, rationale of the study, research objectives, research questions, and finally a brief account of the related legal obligations, act, policy, rules etc those are relevant with the content of the study. Limitations of the research have also been acknowledged.

1.1: Background

How the programs of any government are achieved in terms of their predetermined objectives and goals by spending public money or resources is very important to its citizen. Generally the Parliament approves the government to spend money on various programs and the government is accountable to the parliament how the money is spent. The Auditor General of the country provides assurance to the Parliament that the information provided by government is credible and complete. So there is a relationship of accountability among the Parliament, the Government and the Auditor General of the country. The traditional concept of audit only focuses on the issues that ensure the expenditure control of government's programs but does not provide a complete picture of the programs whether expected results are achieved, or resources are wasted or used efficiently. Due to the limitations of the traditional concept of audit a demand for change started in 1970s to 1980s. In that time, the concept of audit was revised and improved. In the changed concept the state-of-art auditing goes beyond the examination of expenditure and looks into the process and procedures that influence the decisions on expenditure. This new approach leads to the notion of performance audit or value-for-money audit which provides independent information and assurance on achieving 3'E's (economy, efficiency, and effectiveness).

Bangladesh started Performance Audit in 2000 and more than 22 Performance audit reports in different areas of government programs have already been submitted to PAC (Public Accounts Committee) of the Parliament (www.cag.bd.org). The concerned

offices have already shown considerable improvements on financial and administrative management on their programs as a result of Performance Audit. It also increases the interest of the legislatures who are the members of the PAC. The PAC is now more intended to discuss the Performance audit reports rather than the traditional compliance audit report because of its result based approach. Though performance audit has created enormous interests and importance to the legislatures of the PAC, which is the highest body to ensure accountability of the executives, there is hardly any study about the impact of the performance audit on the society or on the respected programs after submission of the performance audit report to the Parliament. Measuring impact is frequently associated with government policy, rules or other factors that may pose a particular problem in measuring actual achievement, for example, in assessing such factors as “decreasing the poverty after attending Social Forestry program”. The decrease of range of poverty or the improvement of quality of life of the beneficiaries on SF programs may be difficult to distinguish from the impact or influence of other external factors.

The least developed and the developing countries all over the world generally take various social programs to alleviate poverty. In Bangladesh, poverty alleviation initiatives are implemented in different dimensions in different sectors where the government and NGOs are involved. Social Forestry is a much discussed topic of sustainable development where poor people participate to create reforestation on once degraded forest on the one hand and use that forest as a measure to alleviate poverty on the other hand. The government has expended several hundred crores taka on this kind of social programs. A performance audit was done on the management system of the Ministry of Environment and Forest (MoEF) for the 2007-08 financial year and another performance audit was done on forest management for the 2009-10 financial year. In both of the audit reports SF related audit observations were brought where economic use of resources, gaps of implementation, gender issues and poverty alleviation issues were assessed. This research topic has been selected in order to assess the impact of performance audit in the management process of SF programs and how far the changed management process is to uplift the quality of the programs by reducing the identified gap between the rules and the implementation processes.

1.2: Statement of the Problem

The Comptroller and Auditor General (C&AG) of Bangladesh conducts audit independently within the state institutions as a legal provision. But there are a lot of factors that hamper the effort to treat audit as an instrument of result oriented management. One of such factor can be the lack of skill of the audit personnel of being more open, pro-active and participatory to assess social change and citizen empowerment. Although the SAI of Bangladesh has started to examine the management process of the government organizations to determine the cost-effectiveness of public expenditure, assessing social change and citizen empowerment after being introduced social program, it is not yet done any of the Performance Audit.

Measuring impacts of performance audit shows results against audit activities from planning and budgeting phase to achieving the intended results through assurance of 3Es. This ensures that auditors take into account of the need to promote improvements in performance amongst the audited entities (Performance Audit manual, 2000, p-66). But difficulties always arise when defining objectives of performance audit by SAI and defining clear line of accountability according to the management authority are not determined or matched in the audit process.

The present system of performance audit in Bangladesh does not practice of recording the impact of performance audit such as quantify the impacts, as far as possible. Generally audited organization makes some commitments regarding management or implementation in response to the audit observations and audit report also make some recommendations. Commitments given by audited organizations to make improvements or monitoring actual achievements against the commitments or recommendations are expected to be implemented as a result of performance audit. But there are lack of follow up activities both from auditor and audited organization to identify the implemented improvements as a result of the audit recommendations.

Bangladesh government started Medium-Term Budget Framework (MTBF) in 2003-04 fiscal year and the Ministry of Environment and Forest (MoEF) was brought under MTBF in 2007-08 fiscal year. MTBF is an improved budgetary framework than traditional incremental budgetary framework where budget makes for 3 consecutive years to make consistency with expenditure to aims and with activities or performance

to resource allocation to reach the goals of any organization. For that Finance ministry proposed to C&AG to open performance audit at least into five key ministries, which on an average spend around 40 percent of the total budget together (Source: Bangladesh today, 10th august, 2011). Ministry of environment and forest is one of those five ministries where forestry development projects under the ADP (Annual Development Program) are on the implementing stage. Different ministries in the developed countries get allocations on the basis of performance audit and Bangladesh started to do such audit with an aims to review the performance of the program. But the intended impacts arising from performance reviews such as financial savings, identified waste, qualitative improvements etc are not acquired in the system.

According to performance audit report on social forestry part, there are lack of skill and knowledge of the staff of FD in the service delivery process, maintaining records according to service, weak financial management system and lack of monitoring. But the impact of performance audit is not yet measured in any sector. Measuring impact of performance audit may help to make a realistic expenditure planning based on allocated resources and make a link between allocated resources to implementing activities. In MTBF system budget planning is not only the numerical expression of the allocated fund but also considered as the realistic expenditure planning where poverty alleviation and gender issues are positively influenced according to the NSAPR.

1.3: Rationale

Social relations and practices regarding the framework of local, political and economic settings which constitute forestry at the ground level are highly contested issues ranging from the trees of the forests to forest dwellers rights (Sikor, 2005; Robbins, 2004). The tropical countries like Bangladesh with growing population pressures and widespread poverty are the main frontiers of deforestation. Struggles and conflicts amongst different actors arise from this destruction and changes of the forest. In this circumstance, Bangladesh government has taken various forestry management programs with a view to engage poor local people in raising awareness and in income generated activities and at the same time to protect the degraded forest. Government auditing has done two performance audits on the management system of Forest Department where such forestry management programs were also assessed. Generally, auditors do not question the merits of government's programs rather they audit the 3Es

(Economy, Efficiency, Effectiveness) of the implementation phase of government's programs in case of performance audit (Azad, 2008). In this context the proposed research will examine impact of the performance audit on the government's social forestry programs. The reasons for choosing this area are as follows:

Firstly, the evolving role of audit can be taken one step ahead to achieve clarity of aims and objectives, ensure accountability, and improve the management of internal administration of the government. This research will explore how performance audit able to engage management staff to implement the government program by identifying the implementation gap to achieve the intended result.

Secondly this research will justify whether the result based approach of performance audit has been able to create a link between management systems of the government programs and the audit process which ultimately can act as a catalyst to promote accountability of the public officials. This linkage provides assurance on the management systems, procedures and practices for achieving the intended results.

Thirdly, this research will inform the stakeholders that as a thrust requirement for ensuring economy, efficiency and effectiveness of any program, the performance audit helps the management to enable the beneficiaries to improve their social and economic conditions, which ultimately impact on the management of SF programs.

Finally, this research will examine how much performance audit is successful to help the management authority to achieve the desired results by examining efficiency and effectiveness of social forestry programs. This research will find out the degree of engagement of the beneficiaries at all levels of implementation and their degree of ownership in the programs.

1.4: Research Objectives

There has recently been growing enthusiasm for performance Audit in Bangladesh as a way of providing independent information and assurance of 3Es. This thesis attempts to evaluate how the performance audit can open a new window of social change by investigating the impact of performance audit on Social Forestry Programs. Impact is concerned with predetermined objectives and whether the desired results or objectives have been achieved by using actual inputs. In summary it can be said that the impact on SF program after performance audit is a comparison between actual impact (the

output achieved) and the intended impact (the objectives). During investigation it also identifies waste, misuse, risks and failures in administration in the use of public resources and in delivering government programs. This paper also aims to analyze how management systems, procedures and practices ensure intended results by controlling identified risks. In this respect this paper will also assess the capacity of performance audit to reduce the existing gap between Forestry rules and implementation to ensure effectiveness. So the specific objectives for this research are:

- (1) To assess the impact of Performance Audit in Bangladesh on Government Forestry Programs with particular focus on Social Forestry.
- (2) To assess the capacity of Performance Audit to reduce the existing gap between Social Forestry rules and implementation of the Social Forestry Programs to ensure effectiveness.

1.5: Research Questions:

The proposed research intends to know about the factors that affect the quality of SF program and the present state of SF program by comparing actual impact and intended impact. For that the specific research questions are as follows:

- (1) Has the Performance Audit System improved the quality of the Social Forestry Management?
- (2) Is Performance Audit is capable of reducing the gap between Social Forestry rules and implementation of the program?

1.6: Related Legal Bindings, Act, Policy and Rules

To measure the impact of Performance Audit on Social Forestry program, the following policy, rules and articles of the Constitution of the People's Republic of Bangladesh have to be discussed whenever necessary to make more clarification. A brief account of the following policy, rules and articles of the Constitution is given accordingly.

- (1) Constitutional Mandate of Comptroller and Auditor General of Bangladesh (Article 127-132)
- (2) Comptroller and Auditor General's (Additional Functions) Act, 1974 & its subsequent amendments in 1975 and 1983

- (3) Formation of Public Accounts Committee (PAC)
- (4) Bangladesh Forest Act, 1989
- (5) Bangladesh Forest Policy, 1994
- (6) Social Forestry Rules, 2004

(1) Constitutional Mandate of Comptroller and Auditor General of Bangladesh:

“Establishment of the office of the C&AG (Comptroller and Auditor General), and Functions of the C&AG” are derived from Article 127 to 132 of the Constitution of the People’s Republic of Bangladesh. Article 128 empowers the C&AG to audit all public accounts of the Republic and, for that purpose, to have unrestricted access to all records, books, vouchers, documents or other items required for the audit. The C&AG is required to submit reports to the President, who shall cause them to be laid before Parliament in accordance with Article 132 of the Constitution (Government of Bangladesh, 2000).

(2) Comptroller and Auditor General’s (Additional Functions) Act, 1974:

The C&AG may make rules and give directions in respect of all matters pertaining to the audit of any accounts that he is required to audit. The act also empowers C&AG to inspect any government office that is responsible for the keeping of any accounts (Performance Audit manual, 2000: 1).

(3) Formation of Public Accounts Committee (PAC):

The formation of Public Accounts Committee (PAC) is laid down according to the Article 76 of the Constitution of the People’s Republic of Bangladesh and the Rules of Procedure of Parliament. Rules 202, 203 and 204 mention the power of PAC and Rule 233 mentions the functions of PAC (Azad, 2008).

(4) Bangladesh Forest Act (Amendment), 1989:

‘The Forest Act of 1927 as amended in 1989 has its roots in Indian Forest Act, 1878. The Forest Act grants the government several basic powers, largely for conservation and protection of government forests, and limited powers for private forests. Forest department is the main agency to implement the provisions of the Forest Act. The act empowers the government to regulate the felling, extraction, and transport of forest produce in the country’ (Bangladesh Forest Department & Arannayk Foundation, 2012:13).

(5) Bangladesh Forest Policy 1994:

‘The policy suggested for extended effort to bring about 20% of the country's land under the afforestation programs of the government and private sector by year 2015 by accelerating the pace of the program through the coordinated efforts of the government and NGOs and active participation of the people in order to achieve self reliance in forest products and maintenance of ecological balance. The policy viewed equitable distribution of benefits among the people, especially those whose livelihood depend on trees and forests; and people's participation in afforestation programs and incorporation of people's opinions and suggestions in the planning and decision-making process’ (Bangladesh Forest Department & Arannayk Foundation, 2012:13-14).

(6) Social Forestry Rules, 2004 and Amendments:

‘Social forestry was included in the Forest (Amendment) Act 2000 and the Social Forestry Rules were approved in 2004 (amended in 2010 and 2011). The Rules defined the process of beneficiaries’ selection, roles and responsibilities of different stakeholders, management, capacity building and distribution of earnings from social afforestation. The rules provided the rotation period for different plantation and benefit sharing’ (Bangladesh Forest Department & Arannayk Foundation, 2012:14).

1.7: Limitations of the Study

As nothing is perfect in Social Science research because of the distinct view and argument of each person, some limitations have also come out to this research. The information related to Social Forestry program was not properly stored at some of the field level offices of the studied areas. Some of the offices were not stored information according to the implemented activities against the strategic objectives. This has been created problems to get documents from the field level offices although the researcher assumed to get documents from the field office as a privilege of being an officer of the audit department of the government. There were also limited time and fund to collect data from the remote area of the SF program. For that data has been collected comparatively the nearest SF area of the DFO office.

Another limitation is the biasness of the respondents especially the management staff and the beneficiaries to give answer of the questionnaire in favor of the positive sights

of the program. Moreover, impact varies with areas, management staffs, selection and motivation of the beneficiaries etc, however, this study intends to identify only the most common and dominant impact on SF program only on two districts. If more areas were taken, the overall findings might be more comprehensive and accurate. In addition to that, the users of the audit reports are the members of the PAC, management authority of the ministry and the audit personnel. The researcher does not take the interview of the members of PAC as the reports not yet discussed on PAC. If interview with any member of PAC would possible, their insight might add more value to this research.

Chapter Two: Performance Audit: Evolution and Its Practice in Bangladesh

This chapter attempts to make some operational definitions of frequently used terms to this research, tries to give a clear idea about the process of audit in Bangladesh, explains the present state of Performance Audit in Bangladesh and Evolving Role of Performance Audit in Different Literatures in order to acquire knowledge about different dimensions of Performance Audit.

2.1: Introduction:

There is no controversy that there may be some barriers to ensure accountability in government programs despite of introducing various new methods may be insurmountable. The credibility of accountability mechanism depends on to what extent the new method can able to ensure the desired results. Over the last few decades the traditional public auditing system in the world has been shifted to examination of issues of performance and results. The SAI of Bangladesh has long felt need to introduce performance audit that can contribute towards modernization of auditing practices and improving the quality of audit. The principle clients of the audit report are the Parliament and the public who want to know about the spending of public resources and results are being derived from those spending. To respond the desire of the Parliamentarians and public, the SAI of Bangladesh has updated its audit techniques and methodologies from time to time to accommodate the audit practices with ongoing administrative and legislative reforms of Bangladesh government. Viewed from this reform in the administrative practices the SAI of Bangladesh has led to the development of new approach to audit, namely, performance audit or value for money audit which can significantly contribute towards modern management practices (Performance Audit Manual, 2000) by increasing achievement for results and performance of the government programs.

2.2: Some Operational Definitions for Concept Development

Performance Audit: Performance Audit is the assessment of economy, efficiency, and effectiveness with which a government organization uses its resources to carry out its responsibilities and the effects of its operations on the environment. Performance audit is also known as VFM which is achieved when value (benefits) are greater than costs. It is also termed as comprehensive audit or management audit or operations audit which are essentially the same idea.

Economy: Economy deals with acquisition of inputs. It finds out the answer of whether physical, financial, human resources and information inputs acquired at the right cost, right place, right quantity and right quality. It also assesses whether resources were acquired at the lowest cost while maintaining quality. The lowest price is not the best price if the quality is different.

Efficiency: Efficiency builds relation between inputs and outputs through optimum utilization of resources. Efficiency is maximizing inputs to obtain given outputs without sacrificing quality. As for example: efficiency finds out which is more efficient i.e. manual processing of claim using ten persons versus computerized processing using two persons and two computers or which is more efficient i.e. making one km road using ten men for five days or eight men for six days.

Effectiveness: Effectiveness measures whether predetermined objectives achieved or not. To measure effectiveness it is need to be aware of unstated as well as stated objectives and to consider unintended as well as intended results. There are different kinds of effectiveness such as organizational, program and operational. It is difficult to measure effectiveness because there might be goals/objectives not well defined or not clear at which level to measure performance such as activities, output or impact or impacts can be longer or data collection can be expensive.

Environment: In performance audit the 4th 'E' (Environment) has recently been added to the Performance Audit Manual of Bangladesh which examines whether the auditee has appropriately recognized, valued and reported environmental costs, liabilities and assets. Some key areas on performance focus are: compliance with international environmental obligations, domestic environmental laws and regulations, government

policies and programs and results achieved in government environmental protection programs.

Program Evaluation: Program Evaluation is individual systematic study to assess how well a program is working.

Performance Measurement: Performance measurement means ongoing process of monitoring and reporting on program, particularly progress towards pre-established goals.

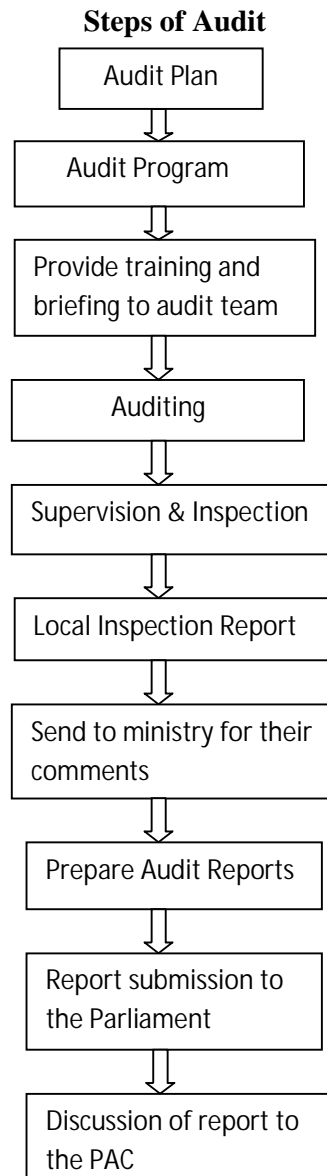
2.3: Process of Audit in Bangladesh

The Office of the Comptroller and Auditor General of Bangladesh is the Supreme Audit Institution (SAI) which constituted in 1973 as per constitution of the People's Republic of Bangladesh. The Comptroller and Auditor General (CAG) has full independence to conduct audit on government activities, performance, revenue, expenditure and to find out financial irregularities and also to ascertain economy, efficiency and effectiveness of public program. Through the audit reports CAG inform the Parliament and Government about the public sector activities and performance. The CAG enjoys freedom to choose what to audit, when to audit, how to audit and submits report to the Parliament through President according to the article 127-132 of the Constitution. CAG prepare different types of audit report such as annual audit report, issue based audit report, special audit report and performance audit report.

After auditing, draft audit report is prepared by the auditors which then send to the respective ministry and organization for their comments. If satisfactory reply of some observations gets from the auditee, then the observations are dropped. If reply is not satisfactory or the auditee organization does not give any reply within 30 days, then the observations are incorporated into the final audit report. Finally CAG submits audit reports to the Parliament through Honorable President. After that on behalf of Parliament PAC discusses audit reports and gives recommendations to the executives for further improvement of financial management and necessary corrective measures on irregularities. PAC is the most important standing committee of the Parliament which established according to the article 76(1) of the Constitution. PAC also submits its own report to the Parliament for future legislative initiatives most of which is based

on audit recommendations. On the basis of committee’s recommendations, Parliament modifies existing rules and regulations. Through this process CAG and PAC ensure accountability and transparency in the public sector and audit report is an integral part of this institutional framework.

The following steps are followed to conduct audit and prepare audit reports properly, accurately and efficiently.



2.4: Performance Audit in Bangladesh

Although the traditional financial and compliance audit have played a significant role to safeguarding public resources from misuse, wastage and misappropriation, but it does hardly have any reflection on the success or failure of management in terms of the objectives achieved (Performance Audit Manual, 2000). As it is universally accepted that audit is an aid to management, the existing auditing practice in Bangladesh fails to play its due role on the present ongoing reformed management system. In that context ‘performance audit has been incorporated in the audit portfolio of the OCAG since 1999 in addition to financial and compliance audits for ensuring accountability of the executive to the Parliament and ultimately to the taxpayers for optimal utilization of public resources’ (www.cag.bd.org). In line with that incorporation of performance audit to OCAG, a separate Performance Audit Directorate was established in 2005 to coordinate performance audit activities of OCAG. Now performance audit is done regularly through all of the audit directorates of OCAG with the supervision and coordination of Performance Audit Directorate.

In Bangladesh all of the ministries have brought under MTBF in 2007-2008 as an ongoing financial reform and key performance indicator (KPI) has been fixed in the MTBF system. It is assumed by the government that the audit of the spending of the ministries and divisions will be done in accordance with the respective KPI of the ministries. If the ministry cannot achieve the target, performance audit will find out the causes behind failure. PAC of the Parliament also expects that audit report will provide more information about economy, efficiency and effectiveness of the public program to achieve its targets. So introducing performance audit in Bangladesh is a significant step forward in enhancing the standards of accountability and transparency in the public expenditure management (Bangladesh today, 10th august, 2011).

According to ‘*Government Auditing Standards*’ of Bangladesh “a performance audit is an objective and systematic examination of a public sector organization’s programme, activity, function or management systems and procedures to provide an assessment of whether the entity, in the pursuit of predetermined goals, has achieved economy, efficiency and effectiveness in the utilization of its resources.” CAG does not raise any question about the merits of government policy during performance audit, rather it

provides fact based and analytical information, assurance and opinion on how well the policy and program have been implemented in the major fields of revenue, expenditure and the management of resources(Azad, 2008: p-34). If any program could not achieve the target, performance audit try to find out the causes behind failure and how to way out from that.

Finally it has been proved that Performance audit assist government by contributing through the following impacts:

- 'Increasing income
- Reducing cost or expenditure, resulting in financial savings
- Improving efficiency
- Strengthening or enhancing management and administrative or organizational processes
- Improving the quality of services provided
- Achieving the body's aims and objectives more cost-efficiently
- Developing policy
- Creating awareness of the need for good accountability and transparency in the use of resources' ((Performance Audit Manual, 2000: p-8).

2.5: Evolving Role of Performance Audit in Different Literatures

Pollitt (2011) examines the assumed connection between accountability and the promise of enhanced agency performance and finds out that until and unless a wider segment of the mass people are participated to assess the agency performance, the effectiveness of such measurement regimes remain limited. The principle feature of accountability is to determine the impacts, consequences and implications of organizational activities and for that it is essential to frame accountability mechanisms under which such features of accountability can be assessed. The national watchdog agencies whose main function is to assess accountability of the public organizations have extended their activities all over the world and go beyond the traditional financial and compliance auditing to performance auditing. Performance auditing has taken its place as a management discipline in many governments especially in the areas of budget formulation and implementation processes. Performance measurement and

program evaluation by the performance audit can play a vital role in the process of policy formation.

Posner and Schwartz (2011) identify the contexts where performance audit can start its auditing in any government program through stepping the problem at first and then solutions that impact on accountability outcomes by promoting improved performance, fairness and stewardship of programs. They explore how the concept and review of knowledge of accountability mechanisms result in desired outcomes by focusing on three prominent accountability mechanisms- performance measurement, performance auditing and program evaluation. The accountability mechanism identifies the gap between actual situation and set up standards at first. In this respect performance auditing compares administrative processes and outcomes to laws, rules, regulations and measures outcome according to standards and then compares actual effects to desired effects (Posner and Schwartz, 2011: p-131). Performance audit finds out problem through analyzing the problem identification roles, nature of the problem, quality of evidence and institutional legitimacy.

Successfully identifying the problem streams leads to finding answer to the problems depending on particular actors, resources, cultures, power differentiation, styles of coalition buildings etc. Accountability institutions have diverse influence on different government programs and success or failure of those programs depends on such influences. As for example, when the experts are engaged on taking government programs they generally give emphasis on audit, evaluation and performance information. The potential impact of accountability information is dependent on oversight functions of the audit institutions where government officials actively use information to highlight problems and then change programs. In the legal or formal framework auditors can influence government to modify their agenda to address the issues raised in audit reports. For this reason generally audit institutions have limit them from making recommendations on matters of program formation or change current program. On the other hand government officials establish infrastructure of performance information and provide open doors to actors in or out of government to actually use it to change policy. The factors that lead political leaders and administrative officials to address the audit findings are shame, competition, principal agency, conflict management, collaboration, the contingent nature of accountability impacts etc.

Posner and Schwartz (2011) states that performance audit can give positive impacts on state accountability mechanisms. They find out the link between public-choice and rational actor theory to measure the accountability outcomes of improving performance, fairness and financial stewardship. According to them rational actor theory included those that looked at the utilization and impact of performance measurement on decision making, strategic planning, budgeting, program prioritization and resource allocation. Analysts also argue that performance auditing improve rational decision making when it has the strong support of government stakeholders, senior management, and internal interest groups. On the other hand public choice or principal-agent theory addresses performance and sanctions for poor performance and co-ordination. Performance measurement is used as a means to improving the control of principals over agents where principals are legislatures/political executives and agents are administrative officials. Performance audit measure the efficiency and effectiveness of a program where poor, inefficient and ineffective performance if not attended or sanctioned, the agent is unlikely to improve his or her efforts to promote the interests of the principal.

Power (1997) identifies the impact of audit explosion on societies that are related either directly or indirectly to the process of democratic governance which might led to decrease in trust of auditee organizations; increase in the cost and bureaucratization borne by the auditee; a lack of accountability in the audit process; increased acceptance of the role of auditor as an independent expert linked with an emphasis on control rather than on learning; and an absence of attempts to reflexively identify and respond to unintended side effects of the audit process itself (cited on Courville, 2003: p- 282). Institutional context in which audit is grounded runs for specific purposes such as to impact on accountability, transparency, consistency and independence of the audit activity. For that SAI have clear rules for standard-setting procedures that refers to checks and balances of various processes to avoid conflict of interest and reporting on progress toward explicitly stated objectives (Courville,2003). According to Courville (2003) auditing is understood as a tool of change agent for a wider social goal where auditors can act on advisory rather than simply functioning as a verifier. In that context audit can serve both for diagnosis and verification that help the management system to identify problems and to build capacity for implementing needed changes.

AKM Jasim Uddin (2002) outlines the challenges and prescribes some steps to accelerate the proper implementation of performance audit in Bangladesh to meet the current needs of stakeholders. There are some inherent structural and organizational constraints which have been identified in his paper and he argues that performance audit has gained conceptual acceptability among major stakeholders and prescribes some long term and short term strategies with concrete ideas to reach the target.

Chowdhury, Innes and Kouhy (2005) identify the existence of an audit expectation gap between the auditors and the users of their audit reports in the public sector in Bangladesh. Percy (2001) argues that auditors should carry out their work not only to maintain confidence in public sector spending but also to add value by constructively reporting to achieve improvement in service delivery which highlights the presence of a social role for the public sector auditors in addition to their professional role (cited on Chowdhury, Innes and Kouhy, 2005: p-896). To cope with this evolving role of the public sector auditing around the world Bangladesh public sector auditors started performance audit on government undertakings which should be more output based than the traditional audit which is more system oriented. In relation to the materiality of the audit the public sector auditors have taken dual responsibilities according to the expectations of the end users of the audit reports who are the members of the PAC of the Parliament and the international funding agencies. Chowdhury, Innes and Kouhy (2005) states those dual responsibilities of which one is the economic cost of the program or resource accountability and the other is the social aspects or priorities. In that context public sector auditors did performance audit on several sectors in which different social programs are running.

Finally from the review of literature, the following points can be summarized.

1. There is a connection between accountability and agency performance where a system approach is required to assess whether or not the operation of government program is effective.
2. Auditing is understood as a tool of change agent for a wider social goal rather than simply functioning as a verifier that help the management system to identify problems and to build capacity for implementing needed changes.

3. Performance auditing improves rational decision making when it has the strong support of all stakeholders such as senior management and internal interest groups to ensure resource accountability and social priorities.
4. Poor, inefficient and ineffective performance of the management authority should be attended or sanctioned by the legislatures to ensure the interests of the stakeholders.

Chapter Three: Social Forestry Management in Bangladesh

This chapter gives a brief discussion about background of the Social Forestry in Bangladesh, discusses the important features of the Social Forestry Rules (2004), Social Forestry related audit observations from the Performance Audit Reports of the Comptroller and Auditor General (C&AG) of Bangladesh and finally a review of literature related to Social Forestry in order to gain insight about present participatory management of forestry specially Social Forestry.

3.1: Introduction

Forest is an important renewable resource all over the world which provides oxygen, timber, wood, medicine, food, habitat for wildlife, influence rainfall and primary base for biodiversity. In Bangladesh forest and forest management are also getting importance with time. In the past forest were used primarily for revenue collection under the control of government where forest managers manage forest such as where to cut trees, how much to cut and what to plant to cover the cleared up forest etc under forest management plan (www.bforest.gov.bd). But the present forest management is totally different from the past one. The present forest management involves local people in the management where people feel ownership of the forest, participate on trees growing on the forest land and get benefit from the forest.

Social Forestry (SF) is a kind of forestry where forest conservation, management and use are performed by beneficiaries selected from the local community who are the primary stakeholders of forest resources. The aim of Social Forestry is to ensure active participation by the rural people in planning, implementing and benefit sharing of forestry activities in order to cater for local needs (specially the subsistence needs of fuel wood, fodder, timber and poles) and to promote self reliance and social equity among local people. Social Forestry programs in Bangladesh have been initiated with a view to meet the forest product requirements of local population and to reverse the process of ecological and climatic degradation through proper soil and water

conservation and to improve the socio economic condition of the rural people. It is also termed as Participatory Forestry or Community Forestry or joint forest management which is essentially the same idea

3.2: Background of Social Forestry

Government of Bangladesh has taken the Forestry Sector Project (FSP) to promote Social Forestry through active community participation especially the rural, landless people, destitute or disadvantaged women throughout the country. To keep importance on poverty alleviation, the project was designed to increase the country's forest cover from less than 10% in 1995 to 20% by 2015 with the Assistance of ADB. The project has started in 1997-98 for the period of 9 years and the estimated budget for the project was 400 crores taka that was borrowed from ADB and the FD of the MOEF was the executing agency. The project was to be implemented in 29 of 43 forest divisions which has covered 62 of 64 districts of Bangladesh (ADB, 2007 and Social Forestry Training Manual of FD, 2006).

'The major objective of FSP were (1) to enhance forest conservation in selected areas; (2) to increase overall wood production; and (3) to institute sustainable management of forest resources through local community participation, institutional capacity building, and policy reforms' (ADB,2007: 1).

The FSP complemented Government program of increasing forest resource with the involvement of local people in forest resource creation and management, within a broad framework of poverty reduction and environment protection ADB, 2007). In Bangladesh 1,10,000 acre land brought under SF which has increased to 1,60,000 acres in 2005 and 1,75,000 acres in 2008 (Haider and Pal, 2010). According to them the percentage of increasing the SF is 7 in Bangladesh. Among the five categories of afforestation, FSP achieved woodlot plantation in 28,866 ha (99% of the revised target), strip plantation in 23,200 seedling-km (97% Of the target), agroforestry in 6,248 ha (85% of the target) and char land plantations in 1,850 ha (11% of the target) and the fifth one was afforestation on the perimeter of reservoirs and ponds, and in buffer zones in conservation areas, where achievements were satisfactory (ADB, 2007: p-2). Social forestry not only meets the fundamental demand of the beneficiaries but also developed the community network of the beneficiaries by transforming their

cultural values and mindset. In the rural area people are now voluntarily involved to create forestry on barren land and also on roadside plantation.

SF has been implemented to the remote and underdeveloped areas of the country which has been ignored before by the government year after year. Those who are involved on SF as beneficiaries got their profit after first rotation which were in average more than 1,00,000 taka (1 \$ equivalent to 82.35 taka) in Bangladeshi currency (Haider and Pal, 2010). Most of them never see such a big amount at a time before participating on SF program. After getting first or second rotation they have again united to keep the ongoing program effective. They have created association and not any individual but all of them are owner of the common fund (TTF) of that association. The most admirable picture is that those who are now the owner of the resources are involved to create those resources. As a result increased income of the beneficiaries has kept a step forward for economic development of the remote and once ignored areas of Bangladesh.

3.3: Important Features of Social Forestry Rules

Social Forestry (SF) is the most discussed topic now whose main principle is the active participation of the local people. When poor local people control and manage the forest resources, engage on every step of the planning and implementing process then it will be called SF. The sustainability of SF depends on time; benefit/growing capacity; social justice; reuse; and active participation etc. The important features of the SF rules are:

- The areas of the SF will be selected at different Divisional Forest Offices (DFO) according to the circular of the Forest Department (FD).
- The stakeholders of the SF are FD, owner of the land, encroachers or forest dwellers who depended on that forest, other government or statutory organizations those are the land owners, beneficiaries and NGOs.
- The contract agreement will be (a) 20 years for Sal forest which can be renewed 2 times after completion, (b) 20 years for natural forest which can be renewed 1

times after completion, and (c) 10 years for woodlot, agroforestry, strip plantation, char plantation and other forestry which can be renewed 3 times after completion. The contract agreement can be renewed according to the mutual agreement between FD, beneficiaries and other involved parties such as NGOs or land owner.

- Beneficiaries will be selected according to the opinion of the FD, local government representatives and NGOs that are involved with SF. Generally those who live within one kilometer of the forest area, landless, owner of less than 50 decimal land, destitute or disadvantaged women and tribal people of that area will get privilege in the selection process.

- NGOs will be selected according to experience, skill, training and local identity and main task of the NGOs are giving training and creating awareness to the beneficiaries.

- The management committee will consists of 9 members who will be selected by the beneficiaries and one third members of the committee will be women beneficiaries.

- Management committee will influence beneficiaries to care and protect forest, help to get benefit, conduct TFF fund, and mitigate dispute among beneficiaries.

- Beneficiaries will get benefit from thinning and selling of timber according to specified rates of SF rules after completing rotation. The achieved benefits will be divided into following rates for different types of SF.

(a) For woodlot forest and agroforestry under control of FD: FD 45%, beneficiaries 45% and TFF (Tree Farming Fund) 10%.

(b) For Sal Coppice Forest Conservation and Development: FD 65%, Beneficiaries 25% and TFF 10%

(c) For Strip plantation created on other Government organization owned or encroached land apart from FD: FD 10%, Land owner or encroached Organization 20%, Beneficiaries 55%, Union Parishad 5% and TFF 10%.

(d) For Char plantation: FD 25%, beneficiaries 45%, Owner or encroacher of land 20% and TFF (Tree Farming Fund) 10%.

(e) Unclassified Hill Forest of Hill tracts of Chittagong: FD 40%, beneficiaries 40%, Concerned Hill District Parishad 5%, Headman 3%, Karbari 2% and TFF (Tree Farming Fund) 10%.

3.4: Performance Audit Report on Social Forestry

Two Performance Audit Reports produced by C&AG and a brief account of the both reports are given below:

The Performance Audit Report of the 2007-2008 financial year:

This Performance Audit report prepared according to Medium Term Budget framework (MTBF) system of the Ministry of Environment and Forest (MoEF). The report identifies few findings about SF forestry related activities of the FD which are as follows:

Finding related to program management: (1) The benefit of the participatory farmers [17.43 crores taka(1\$ equivalent to 82.35 taka)] which had earned from selling of timber did not distribute to the farmers on time in the seven divisional forest office (seven DFOs selected on a random sampling), unnecessary delay of distribution of benefit [43.83 lakhs taka, (1\$ equivalent to 82.35 taka)] was up to 6 years in Bogra DFO (Bogura DFO office selected on a random sampling) which demoralized the beneficiaries for active participation, hampered the poverty alleviation initiatives of the Government, created opportunities for corruption and finally caused negative impact on the program. (2) Weak reforestation planning without organizing the beneficiaries caused loss of 87.78 lakhs taka(1\$ equivalent to 82.35 taka) at 3 forest range offices (National Park, Dhokla and Modhupur) of Tangail which indicates that ownership of the forest among the beneficiaries did not establish.

Findings related to financial management: (1) SF rules specifies the duties and responsibilities of the beneficiaries where beneficiaries have to take care and protect the forest collectively for which they will get benefit. But six DFOs (six DFOs selected on a random sampling) appointed security guards from the beneficiaries by using public money which causes wastages of 1,26,43,480 taka (1\$ equivalent to 82.35 taka). (2) The benefit from selling of timber is kept on STD (Short Term Deposit) account which is conducted by Fund Management Sub-committee and Range Officer of FD. At Rajshahi DFO, the interests of the benefit of SF program were kept in STD accounts for long times and did not deposit in government treasury which is the revenue loss of

Government. Moreover right proportion of income tax and VAT (Value Added Tax) were not deducted from the contractor during selling of timber at DFO, Sylhet.

Findings related to poverty alleviation and gender: According to NSAPR women empowerment and poverty alleviation issues should be addressed in the present budget system (MTBF). The ministry has to explain how the allocated resources will be used on poverty alleviation and gender issues. The FD have not maintained any database to measure the degree of poverty alleviation and women empowerment on SF program which causes delay to achieve the objectives of NSAPR.

The Performance Audit Report of the 2009-2010 fiscal year:

The Performance Audit Report of the 2009-2010 fiscal year selected 'Gender aspects of the Social Forestry' issues. The report mentioned that FD follows Rule 6(2)(c) of Social Forestry Rules-2004 in the selection of beneficiaries for SF programs. This rule does not mention any specific percentage for women beneficiaries; rather it mentions that destitute women adjacent to the project will get preference in the selection process. The report also has mentioned that FD was not in compliance with Rule 9(2) of SF Rules-2004 in all cases. According to this rule, at least one-third women should be included in the formation of a management committee. Moreover FD failed to create awareness among poor/destitute women participating in the social forestry program, failed to take actions against illegal logging, failed to make coordination among other government departments especially with the police department to chase illegal logging etc.

The report has also mentioned that the beneficiaries, in some cases, do not have sufficient visibility in to how much timber is sold for how much. The most crucial point is that the group members are not involved in counting the trees, estimating the amount of timber and participating on tender process. So the beneficiaries do not know the actual number of trees, actual amount of timber and importantly the actual contract amount. As a result it is not possible for the group members to ascertain whether they are getting the proper share of the sale proceeds of timber. They only know the amount they get.

3.5: Review of Literature on Social Forestry

To ensure the effectiveness of social program, Bangladesh government transforms older forms of governance to public engagement in governance. In this regard, increasing people's voice and influence in the SF policy in Bangladesh is believed to be an effective way of improving the condition of the forest sector by increasing access to services of the most vulnerable and disadvantaged groups (Chowdhury,2007). In order to check the continuing deforestation in Bangladesh, SF projects were designed to involve local people in planning and managing of the forest resources through some benefit sharing agreement. It was assumed that SF farmers, Union Councils and officials from the FD cooperate with one another for successful functioning of the projects where NGOs are also incorporated to encourage the participation of the farmers (Chowdhury, 2007).

Social forestry is a dynamic approach to adaptive forest management that improves the effectiveness of social forestry if performances are evaluated continually on the basis of objectives that are intended to be met on a government societal program. According to Mayfield and Smith (2008) adaptive forest management system is based on the principles of openness, transparency, and accountability where all stakeholders are able to participate, there is clarity in decision-making, and specific individuals are responsible for carrying out the desired actions. They state that despite good planning process and operational guidelines in a government societal undertakings independent auditing is required for the monitoring and evaluation stages where monitoring is performed to ensure compliance with the plans developed and an evaluation is conducted to ensure that practices are sustainable that can be fulfilled through reporting to the stakeholders to ensure openness, transparency and accountability. To audit any government societal program, documentation and record reviews are not sufficient as these only provides evidence of planning and monitoring rather than evidence of the effectiveness of the program. According to the evidences made by many international organizations, changes could be made by a reflexive process of listening to stakeholders, identifying problems and addressing them (Courville, 2003).

Chowdhury, R. M. (2009) in the study of co-management implementation in the Lawachara National Park expresses that long time is required for a self-sustaining program where responses from of all stakeholders are essential to ensure good

governance on that program. He expresses his negative concern about the temptation to make a grand display of short term, site specific successes such as “poachers protecting the forest”, top-down process, depending on external funds and initiatives, weak democratic process in the selection of the committee of the user groups, lack of adequate participation and representation, inadequate accountability and no set up responsibility of the committee members and recommends to avoid or restructure those. To make co-management sustainable he stresses emphasis on building trust among all parties, broad based policy supports, well defined responsibilities and the further devolution of power from the forest department to the committee etc.

Chowdhury (2007) states that the social relations and power structures greatly influence the effectiveness of SF program in Bangladesh where farmers’ access on SF program is regulated by such relations and power structures. He finds out that patron-client relationship helps to benefit the bureaucrats and local elites and these patrons have captured some of the benefits specially designed for the SF projects. They are exploiting the farmers as a support-base and as contract labourers. So a SF intervention has brought about little change in the livelihood opportunities of the farmers. Moreover NGOs also fail to raise voice against irregular practices of the bureaucrats and elites and fail to increase participation in the form of cooperation among different social groups and factions (Chowdhury,2007).

In Nepal although community forestry has received highest priority within the forestry sector and is one of the most successful development initiatives but emerging evidence indicates that forest user groups have excluded rather than included women’s participation in their activities. Acharya (2006) in the study of strengthening governance at the local level of community forestry through increased women’s participation presents changes made in the community forestry groups once women participating and holding key decision-making positions. The changes are increased funds allocation for social and community development activities to address the issues of poverty and social equity, building capacity of individual women leaders to organizing and mobilizing marginalized communities and including women and marginalized groups as committee executives and members of local government bodies that enhanced women’s and marginalized communities’ ownership and ensures accountability of the users’ committees towards general users. However the study also reveals that implementation of community forestry program in rural Nepal emphasizes

only on participation without focusing on empowerment and capacity building which is essential for sustainability of the program (Acharya, 2006).

Nath, Inoue, & Pretty (2010) examines the status and formation of social capital, and its contribution to forest resource management and to the livelihoods of Bangladeshi indigenous ethnic groups in two participatory forestry projects in Chittagong Hill Tracts. He finds out that although the project authority failed to build up social capital, non-government organizations (NGOs) played a pivotal role in the formation of social capital among the villagers with which the villagers further expanded their networks through the formation of bridging social capital that helped them to capture several local government social development services. As high social capital was found to be related to better forest condition, NGOs along with other stakeholders are made to involve for greater success in such participatory forestry projects.

Finally from the review of literature, the following points can be summarized.

- Increasing people's voice and influence in the SF policy in Bangladesh is believed to be an effective way of improving the condition of the forest sector by increasing access to services of the most vulnerable and disadvantaged groups
- Effectiveness of social forestry will be ensured if performances are evaluated continually on the basis of objectives.
- Despite good planning process and operational guidelines in a government social program, independent auditing is required for the monitoring and evaluation stages.
- Changes in any social program could be made by a reflexive process of listening to stakeholders, identifying problems and addressing those problems.
- Long time, building trust among all stakeholders, well defined responsibilities and responses from of all stakeholders are essential to ensure good governance on forestry management program.
- Social relations and power structures greatly influence the effectiveness of SF program in Bangladesh.

- For sustainability of the program emphasize should be given not only on participation but also on empowerment and capacity building of the participants.
- Formation of social capital among the beneficiaries can help to capture social development services.

Chapter Four: Research Design and Methodology

This chapter makes an effort to design the research in the light of constituting analytical framework. It starts with a background of taking the analytical framework, follows an explanation of choosing the variables of the framework and how the selected independent variables impact on the management system of the SF program, the details of methodology to carry out the research following the analytical framework, and finally the selection of study areas and sample size.

4.1: Introduction

Generally political government turn political goal into government program and public servants design and implement measures to obtain desired results on those programs. Due to the multiple interests of the different stakeholders, these programs often face problems. The growing complexity of government programs in the world increases the incidence of conflicting goals and unintentional side effects. The complexities might be raised when there often have been a large gap between what has been decided politically, what will later be implemented and finally impact on the society. For that INTOSAI (2004) has developed the system oriented approach to analyze and evaluate the effectiveness of government program, which is based on the ideas and concept from system theory. According to the system theory, the elements such as regulations, resources, government bodies etc interact in the government programs that constitute a system where individual units or organization operates. The actions of this system form one of many links in a larger chain of events where government's specific program runs to obtain desired goals (INTOSAI, 2004). One of the important part or link of this system is government auditing to measure the effectiveness of the program objectives that helps to ensure accountability of the program.

4.2: Analytical Framework

INTOSAI (2004) states that performance audit examine whether the results are obtained from government social programs when government allocated resources to government organizations to implement a social program under a system. According to INTOSAI (2004) simple explanation of failure to attain required goal in government program is not enough in performance audit. Performance audit works on the basis of dual auditing issues that are activities of the organization and the achieved results of those activities to assess whether or not the operation of the government program is effective (INTOSAI,2004). In that respect clients or beneficiaries of the program, staff responsible for implementing the program, working methods or good practices and allocated resources are all part of the system where service delivery takes place within a framework.

To measure the impacts of Performance audit on SF programs under such system three independent variables have been selected those are directly related to the activities of the program. It is assumed that after introducing performance audit on SF program these independent variables have improved the overall management system of the SF program which will impact on the livelihood opportunity of the beneficiaries, accountability of the program management authority and increased tree cover of the forest land at the program area in the long run.

Whether the beneficiaries bought land or property or started business or spent more for children's education or family's health facilities or kept money on bank as social security etc has been examined to assess the impact of enhanced livelihood opportunity of the beneficiaries after attending SF program. Enhanced livelihood opportunities will influence to alleviate poverty in the long run. Moreover skill of the management staff to engage the beneficiaries to all activities of the program, community development activities such as awareness, social gathering, social network etc of the beneficiaries, monitoring of the higher authorities to verify the records with results has been examined to assess the overall management of the SF program. To validate the opinion of the respondents as regards improved management of the SF program the researcher also takes opinion of the key informants who are the local government representatives of the study areas and higher officials of FD. As increased tree cover of the forest land is the key performance indicator of the FD in MTBF system of Bangladesh (Source:

www.mof.gov.bd/en/budget/1213/mtbf/en/MBF 45 Environment English.pdf), opinion has been taken from the respondents to assess the increased tree cover of the study areas.

A short description of the independent variables and the effect of the independent variables on SF program that is dependent variable have been discussed below.

Economic use of resources:

Economic use of resources concerned with minimizing the cost of resources used for SF activity, whilst maintaining quantity and quality. In this regard we can say that SF program uses its input resources such as the initial fund provided from FD, allocated forest land for beneficiaries, made estimation of cost for plantation by the beneficiaries themselves, getting benefits on time from first rotation, use that benefit to enhance livelihood opportunities, timely getting resources from TFF (Tree Farming Fund) for second or third rotation of plantation, use TFF fund for other community development activities in addition of plantation to reach the target at the lowest cost.

Efficient Service Delivery according to the Rules:

Efficient implementation of SF rules concerned with the relationship between goods and services produced (the output i.e, timber from forest, economic benefit from selling those timber, increased tree cover of the forest land etc) and the resources used through SF rules to produce them. In SF program delivering service efficiently concerned with the skill of the staff to reach the target by using SF rules.

According to audit observations FD could not meet the criteria for selecting beneficiaries, failed to encourage women to participate in SF programs as prescribed in the National Forest Policy and SF rules, failed to organize beneficiaries to protect their forest, very little or no participation of the beneficiaries on tender process of selling timber i.e, final benefit sharing between FD and beneficiaries, unnecessary delay of disbursing benefit among beneficiaries etc. This research has examined whether the above mentioned gap between SF rules and implementation of the program has reduced after performance audit.

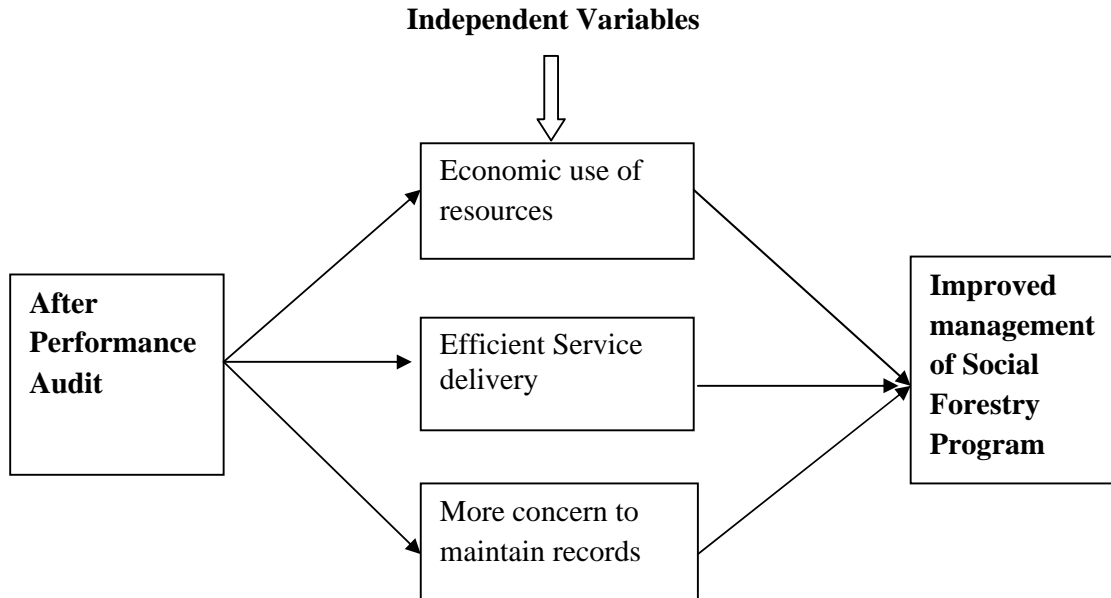
More concern to maintain records:

In both audit reports dissimilarities has been found between record reviews and field situation. It depicts weakness of the staff to maintain records according to cost-benefit analysis. For that it is assumed that the professional skill and knowledge of the staff has been increased to maintain records and documents according to actual performance of the program after performance audit. Moreover field verification of the management authority has been increased to cross check the field situation and records maintained on the office of the FD. As beneficiaries got training regarding legal bindings and participation on SF program, it is also assumed that the beneficiaries are also aware to keep their necessary documents which empower them.

Expected impact on the management of SF program:

The auditor's role is to provide independent verified information about the arrangements of the program implemented by the management and in this way stakeholders, policy-makers and the general public are provided with information on improving public accountability and transparency (Performance Audit Manual, 2000). Although the SF program has been taken to alleviate poverty and made forest dwellers as protectors of the forest but there were no institutional arrangements or databases to the FD to measure whether SF program able to make any positive impacts to alleviate poverty during audit period. The researcher has provided structured questionnaire to the beneficiaries, management authorities and audit personnel to know the expected impact of the SF program on the livelihood of the beneficiaries as well as skill of the management authorities to implement the program after performance audit.

4.2.1: Flow chart of Analytical Framework:



Improved management of Social Forestry Program will be measured with the following variables against the independent variables:

Economic Use of Resources: It is assumed that if resources are used economically it will make following impact on the management of the SF program.

- (1) Enhanced Livelihood Opportunity of the beneficiaries.
- (2) Increased participation of the beneficiaries to the SF program due to economic benefits.
- (4) Improved economic condition of the beneficiaries increases the quality of life.
- (5) Engagement on social activities such as awareness, social gathering, social network etc on the community.

Service Delivery according to rules: It is assumed that if Service delivery has been done efficiently according to SF rules by FD it will make following impact on the management of the SF program.

- (1) Range of poverty has been decreased due to enhanced livelihood opportunities of the beneficiaries.
- (2) Empowerment of beneficiaries specially women on decision making process
- (3) Tree cover on the studied areas has been increased under SF program
- (4) Coordination between FD and other government department has been established.

More Concern to Maintain records: It is assumed that if FD is more concern to maintain records according to achieved results of FD, it will make following impact on the management of SF program.

- (1) Training provided by the FD motivated beneficiaries to to improve the forest condition of the program area.
- (2) Maintaining records of the beneficiaries increased their awareness and empower them.
- (3) Communication with audit department and FD has been increased which has helped to decrease audit observations.
- (4) Accountability and transparency of the program has been established.
- (5) Field visit of the higher authorities has been increased to verify the records with actual results

Table 4.2.2: Identifying variables of the Independent and Dependent variables

Independent Variables	Indicators	Dependent Variable And Its Indicators
Economic use of resources	a) Resources (fund and forest land) provided by FD; b) Estimation of costs by the beneficiaries; c) Beneficiaries got expected benefit; d) Beneficiaries use TFF for plantation and development activities.	Improved management of SF Program a) Enhanced livelihood opportunities; b) Improved economic condition,
Delivering service efficiently	a) Selection of beneficiaries; b) Organization of the beneficiaries; c) Constitution of management committee; d) Women participation e) Assessment of engagement of beneficiaries.	c) Engagement on community development activities, d) Empowerment of the beneficiaries, e) Improved forest condition
More concern to maintain records according to achieved results	a) Training of the beneficiaries and FD staff, b) Contract Agreement with beneficiaries; c) Increased skill of the staff and beneficiaries to maintain records, d) Communication with audit department,	f) Decrease audit observations g) Accountability and transparency of the program

4.3: Research Methodology

In an appropriate research method there should be three points which are: answering to the research question, current state of knowledge and the nature of the variables involved in research (Bennett, 1983:85 cited on Aminuzzaman, 1991:34). To keep this in mind semi-structured questionnaires for three types of respondents, and interview with key informants (local government representatives of the studied area and higher official of the SF program) have been taken for this research. To reveal the impact of performance audit on government SF program, a combination of questionnaire survey and interview can bring a comprehensive finding of the research.

To enrich the current state of knowledge, this research reviews and analyses peer-reviewed journals, appropriate literature, academic research, government policies, and regional economic development policies, reviews different Social Forestry Programs in Bangladesh and Audit Reports specially Performance Audit Reports of Bangladesh. As impact of performance audit on any of the government social program in Bangladesh is not studied before, so content analysis from secondary sources is not enough to understand the current state of knowledge for this research. For that a combination of the stated methods has been used for this research to take the advantage of the respective strengths and to overcome the limitations. Experience has established the fact that the use of one single method in social research is not always enough to respond to the research need rather a combination of methods is more useful to bring desired level of methodological sophistication (Aminuzzaman, 1991:34).

Survey method has been used for this research because surveys are widely used to collect information over time and this type of analysis enables the researchers to identify not only the variables which are related to each other but also how these relationships change over time (Aminuzzaman, 1991:39). The interview method with the relevant personnel has been taken to cross check the collected information from survey.

A combination of qualitative and quantitative methods has been used to make a deliberate intervention for this research. Qualitative approach makes scope for discussion with the respondents which creates opportunity to collect information about implementation procedure and present state of the studied program. It also helps for in-depth analysis. Quantitative method makes the data analysis easier, and helps to reduce the human errors. The combination of these two methods overcomes the respective disadvantages of qualitative and quantitative methods and helps to take the benefits of each method.

For quantitative analysis 45 persons have been selected who are the beneficiaries, management authorities and audit personnel and for qualitative analysis 5 key informants have been interviewed who are the local government representatives of the study areas, and higher officers of FD. Random sampling has been used based on the availability of the respondents in case of quantitative analysis and purposive sampling has been used in case of qualitative analysis. SPSS software has been used for

quantitative analysis and the data received from qualitative analysis has been used to cross check the quantitative analysis.

4.4: Study Area and Sample Size

Social Forestry Programs has been selected from two upazillas (Sakhipur and Mirzapur) of Tangail district and one upazilla (Dinajpur Sadar) of Dinajpur district. The categories of Social Forestry Programs at studied areas are woodlot Social Forestry and the duration of each rotation for this type of forestry is 10 years. The beneficiaries can participate for consecutive three rotations except in case of exception. 45 persons have been selected for questionnaire survey and 5 persons have been selected for interview.

Tangail as study area has been selected as Tangail DFO office is one of the audited office of both performance audit team. Moreover a lot of SF programs are running at Tangail from the very beginning of Forestry Sector Project (FSP) and the distance of Tangail from the center or capital is 100 km which can be considered fair distance from the center. Another objective is to select Tangail to examine how the SF programs are running at comparatively fair distance from the center.

Dinajpur as study area has been selected as Dinajpur DFO office is one of the audited office of second performance audit team. Moreover a lot of SF programs are running at Dinajpur under Forestry Sector Project (FSP) and new SF programs or extensions of the running SF programs are also taking with a view to meet the forest product requirements of local population and to reverse the process of ecological and climatic degradation through proper soil and water conservation and to improve the socio economic condition of the rural people. It is one of the Northern districts of Bangladesh and the distance of Dinajpur from the center or capital is 415 km which can be considered a large distance from the center in Bangladesh. Another objective is to select Dinajpur to examine how the SF programs are running at comparatively larger distance from the center.

Table 4.4.1: Target Group for Questionnaire Survey

Category of respondents	Number
Beneficiaries from selected 3 upazillas of 2 DFO offices	27
Management authorities from 2 DFO offices	9
Audit personnel who were engaged on performance audit	9
Total	45

In the above table, among the 45 respondents 27 are beneficiaries from two districts, 9 are management staff from two DFO offices and 9 are audit personnel (mid-level Officer from grade 5 to 9) who were directly involved to do Performance Audit. Management staffs are mostly Rangers and Bit Officers of the divisional Forest Office (DFO) who are directly involved to implement the SF program at the field. 4 persons selected from those who engaged to make performance audit report for the 2007-08 fiscal years and 5 persons selected from those who engaged to make performance audit report for the 2009-10 fiscal years. Further detail of the beneficiaries and management staffs are given in the table 4.4.1(a).

Table 4.4.1(a): Detail of the Respondents from Two Divisional Forest Office

DFO Office	Range Office	Bit Office	SF Groups	Beneficiaries	Management staff
Tangail	Bashtail Range	Bangshinagar Bit	Bangshinagar Banayan Group, 2010-2011	8	3
	Baherata il Range	M. M. Chala Bit	Basharchala Banayan Group, 2010-2011	4	3
Dinajpur	Dinajpur Sadar	Dharmapur Ban Bit	Mohesh Shibpur Woodlot SF,2003-04	5	3
			Dharmajain mouja 7 dag SF,2004-05	4	
			Dharmajain mouja 123 dag SF,2004-05	2	
			Dharmajain mouja 912 dag SF,2004-05	2	
			Islampur-Dipnagar mouza SF, 2004-05	2	
Total Respondents				27	9

Table 4.4.2: Key informants for interview

Category of respondents	Number
Local government representatives	3
1 DFO from Dinajpur and 1 ACF from Tangail	2
Total	5

Among the key informants 2 local government representatives have been selected from Dharmapur Union of Dinajpur district and 1 has been selected from Sakhipur of Tangail district. One of them is existing and two of them are former members of the local Union Parishad. Besides them 1 Divisional Forest Officer (DFO) from Dinajpur and 1 Assistant Conservator of Forest (ACF) from Tangail have been selected for in depth interview.

Chapter Five: Overview of Empirical Data

In this chapter the collected data regarding the impact of Performance Audit on Social Forestry Program has been presented. This chapter has given a brief overview of the forest resources with its institutional settings of the two studied Divisional Forest Offices (DFO), a short description of the studied Social Forestry groups, demographic features of the respondents, socio-demographic features of the beneficiaries, content of the questionnaire of each independent and dependant variable etc. These facts have been analyzed together in the next chapter with the already mentioned analytical framework.

5.1: Introduction

The aim of this chapter is to find out the response of the different level of management staffs associated with the SF program, the reflection of the beneficiaries regarding assessment of the impact of SF program after introducing Performance Audit, and the response of the audit personnel who were engaged to do Performance Audit. Ideally the beneficiaries are economically benefitted, accountability of the management authorities is increased and the tree cover of the degraded forest areas are also increased as a result of SF programs of the particular areas. The beneficiaries, management authorities and the audit personnel responded to the semi-structured questionnaire and the key informants responded to the open ended questionnaire regarding the impact of performance audit on government SF program. Both expected and acquired result of the program has been assessed in order to know the improvement of the SF program. The semi-structured questionnaire has been prepared based on three areas of the implementation process which are economic use of resources, efficient service delivery according to rules, more concern to maintain records after introducing Performance Audit and two areas of the result of SF program which are improved livelihood of the beneficiaries and skill of the management authorities to ensure accountability. The interview with the key informants has also focused on the above mentioned areas of the program.

Before going to discuss the analysis of the data a short summary of the study areas, SF groups, and the contents of the questionnaire have been discussed herewith.

5.2: Features of Tangail Divisional Forest Office (DFO)

There are 9 Range Offices and each Range office consists of some Bit Offices under Tangail DFO Office. The number of Bit offices depends on the forest resources under each Range Office. There are total 18,352 beneficiaries under SF program at Tangail DFO Office (Source: Tangail DFO Office Information Brochure). Data has been collected from two SF groups under two Range Offices of Tangail DFO, one is Bashtail Range which is situated at Mirzapur Upazilla and the other is Baheratail Range which is situated at Sakhipur Upazilla. According to the statements of two Rangers and one ACF of these two Upazilla, it would not possible to take any new SF program since last three years at Sakhipur Upazilla. They identified the following reasons of not taking any of the new SF program.

According to the statement of an assistant conservator of forest of Tangail (Mr. Kobir, ACF of Tangail DFO), there is a land dispute between forest department and the local people of that area which has been continuing during British period. During British period when Jamidar (Land Lord) system was running Jamidars temporarily allocated their low land to the people for farming and gave comparatively high land to make their residences. These residences were situated besides farming land and corner of the forest. When Jamidar system abolished government declared and circulated that all of the high land covered with trees as forest land which owned by the forest department (except legally owned private land) and low land as farming land which owned by the local people who farmed on that land generation after generation. As a result of that declaration most of the high residential area went under forest which created dispute between forest department and local people. The local land office also make mutation of some of the declared forest land as individual or private land which created further disputes and court cases for those lands are still running. Moreover a lot of people who were the victims of river erosion or other disasters of different areas of the country infringed the government forest land of that area and made residence. In addition local elites also grabbed forest land either by using those poor people or by themselves.

In order to save the forest land from more encroachment and to make encroachers as protectors to participate on forest management and alleviate poverty SF has been introduced at Tangail during initiation of the SF program under Forestry sector project more than two decades ago. Surprisingly no new SF program has been taken since the tenure of the present government or last three years. According to the management staff and ACF of that area the reason behind that is the verbal restriction of local MP due to above mentioned land disputes.

A short description of studied SF groups at Tangail:

Bangshinagar SF group, 2010-2011:

This group started its 3rd rotation of plantation on 2010-2011 period and this SF group consists of 21 beneficiaries. Initially there were no female beneficiaries on this group but later two female beneficiaries have been included after the death of their husband. The distance of Bangshinagar SF group is around 30 km from district headquarter and situated at Mirzapur Upazilla under Bashtail Range office of Tangail DFO. The researcher interviewed 8 beneficiaries of that group, among them one were female beneficiaries. Almost all of the interviewed beneficiaries of this group are either illiterate or able give the signature of their name only.

Basharchala SF group, 2010-2011:

This group started its 3rd rotation of plantation on 2010-2011 period and this SF group consists of 15 beneficiaries. Initially there were no female beneficiaries on this group but later two female beneficiaries have been included after the death of their husband. The distance of Basharchala SF group is around 50 km from district headquarter and situated at Sakhipur upazilla under Baheratail Range office of Tangail DFO. The researcher interviewed 4 beneficiaries of that group, among them two were female beneficiaries. Almost all of the interviewed beneficiaries of this group are also either illiterate or able give the signature of their name only.

5.3: Features of Dinajpur Divisional Forest Office (DFO)

Data has been collected from different SF groups of Dharmapur Bit Office of Sadar Upazilla under Dinajpur district which is around 25 kilometer distance from Dinajpur

District headquarter and situated on the border area with India. According to the Ranger of that area, Dharmapur banbit consists of around 80 SF groups. Among those groups 7 groups are in Dharmapur mouza under Dharmapur Union. 14 beneficiaries has been selected through random sampling from 4(four) SF groups and 2 local government representative (member of UP) from Dharmapur Bit area. Identity of the beneficiary groups were given by the Bit Office according to the year when they signed contract agreement and the name of the dag (demarcation) number of the mouza (area) or the name of the specific area where it is situated.

A short description of studied SF groups at Dinajpur:

Mohesh Shibpur Woodlot Social Forestry Group, 2003-04:

In this group Second rotation has started on 2003-04 and 5 beneficiaries have been selected for questionnaire survey among 25 beneficiaries. Surprisingly there is no female member of that group. The members of that group made a sub deal with local 15 elite people with a assurance of giving specific portion of benefit with their own responsibility in order to protect their forest land from damage, theft, encroachment etc from them. According to their statements they have to do that to avoid dispute and conflicts. Although second rotation is running there is no management committee except one group leader of that group.

Dharmajain mouja 7 dag Social Forestry Group, 2004-05:

In this group second rotation has started on 2004-05 and 4 beneficiaries have been selected for questionnaire survey. Although this group had started with 7 members on first rotation, additional 26 members have been included during second rotation on 2004-05. Among them 5 are female to whom the researcher would not able to meet due to time constrain. 4 tribal people are also in this group. Among them the researcher interviewed 2 tribal people. The beneficiaries confessed that in addition to their CA with FD, all 33 members have done a subcontract with additional 33 members with their own responsibility in order to protect their forest from damage, theft etc and avoid dispute.

Dharmajain mouja 123 dag Social Forestry Group, 2004-05:

This group started its second rotation on 2004-05. The researcher interviewed two female beneficiaries who included on its second rotation and lived 1 km distance from border line with India at Dinajpur district. There was no female member on first rotation of this group but 5 female members has been included on second rotation along with inclusion of 1 hectare forest land for each beneficiaries. They yet did not get final benefit as rotation of plantation not yet completed, but they got primary benefit from thinning of the tree branches.

912 dag Karoliapara Social Forestry Group, 2004-05:

Second rotation started in this group on 2004-05. During first rotation there were 26 members but during second rotation additional 7 members were added along with additional 7 hectares forest land. In addition to the CA with FD, all 33 members have done a subcontract with additional 33 people with their own responsibility in order to protect their forest from damage, theft, encroachment and assurance of giving specific portion of benefit to avoid dispute according to the decision of all of the members. The researcher interviewed two beneficiaries of that group one of whom is a graduate and teacher of a local secondary high school who owned 6 bighas (1 bigha=48 decimal) agricultural land.

Islampur Dinpagar mouza Social Forestry Group, 2004-05:

In this group second rotation has started on 2004-05 and the total beneficiaries of this group are 9. There is no female member on that group and the researcher interviewed 2 beneficiaries. One of them hereditary enjoying 6 bighas (1 bigha= 48 decimal) agricultural land and completed SSC 45 years ago. The other interviewed beneficiary is a local government representative (member of Ward no 5 of Dharmapur UP) who became member of Union Parishad after attending SF program.

5.4: Demographic features of the Respondents

Among the respondents for semi-structured questionnaire 60% are beneficiaries from two districts where 26.7% from Tangail and 33.3% from Dinajpur. 20% are management staff of whom 11.1% from Tangail and 8.9% from Dinajpur. The rest of

the respondents for semi-structured questionnaire are audit personnel from audit department who were directly involved to do the concerned Performance Audit. Besides the respondents of semi-structured questionnaire 5 key respondents has been selected for interview with open ended questionnaire. Among them 3 are Local Government Representatives from studied areas and 2 are higher officer of FD.

Table 5.4.1: Respondents from study areas (n=45)

Category of Respondents	Percent
Beneficiaries from Tangail	26.7
Beneficiaries of Dinajpur	33.3
Management authority of Tangail	11.1
Management authorities of Dinajpur	8.9
Audit personnel	20.0
Total	100.0

The following table (Table 5.4.2) shows the socio demographic features of the beneficiaries. Among the selected beneficiaries for survey, female beneficiaries are 18.5% against 81.1% male beneficiaries. At Dinajpur the beneficiaries have been selected from 5 SF groups of which 3 SF groups have no female beneficiaries at all. Beneficiaries have been selected from 2 SF groups at Tangail of which one group has total 21 beneficiaries and the other group has total 15 beneficiaries. Each group has only two female beneficiaries who were included on SF group after the death of their husband. The percentages of the educational status and profession have also given on the table 5.4.1. Among the selected beneficiaries 74.1% beneficiaries can sign only their name, 7.4% completed their primary education, 14.8% completed their secondary education and the rest 3.7% completed graduation. The professions of the most of the beneficiaries are agriculture (55.6%) and the rest 25.9% do either small business or private job. Among them one beneficiary is a teacher of a local high school and he is Graduate. All of the selected female beneficiaries are housewives. According to the SF rules, beneficiaries should be selected who are landless, poor or owned less than 50 decimal lands. But among the 27 beneficiaries selected for questionnaire survey of which 59.3% owned only 50 decimal or less than 50 decimal land, 14.8% owned less

than 100 decimal, 11.1% owned less than 200 decimal and 14.8% owned more than 200 decimal. The total 40.7% beneficiaries who owned more than 50 decimal lands admitted that they inherited that land.

Table 5.4.2: Socio-Demographic features of the beneficiaries

Socio-demographic Criteria		Percentage
Sex	Male	81.5%
	Female	18.5%
Educational Status	Illiterate/Sign only	74.1%
	Primary pass	7.4%
	Secondary pass	14.8%
	Graduate	3.7%
Profession	Agriculture	55.6%
	Small Business	14.8%
	Private service/job	11.1%
	Housewife	18.5%
Land owned	< or =50 decimal	59.3%
	<100	14.8%
	<200	11.1%
	>200	14.8%

5.5: Contents of the questionnaire and the percentages of the Respondents

Economic use of resources:

The data regarding Economic Use of Resources has been obtained through survey method with the semi-structured questionnaire from the respondents. The same data has been collected from the key informants through interview with the open-ended questionnaire. Moreover opinion, perception regarding the facts also has been taken from the interview with the key informants that have been discussed on the analysis portion of the next chapter. Table 5.5.1 shows the contents of the independent variable

and the percentage of the reflection of the respondents regarding specific part of the independent variable. The content of the questionnaire has been prepared to keep in mind the following operational details of resources/fund of dealing with the various aspects of Social Forestry.

- An annual budget is allocated to DFO (Divisional Forest Officer) and the DFO plans the annual program under MTBF system.
- Resources/fund provided by FD during first rotation of plantation
- Share of the beneficiaries of the total sale proceeds.
- Full economic benefits of the beneficiaries from incorporating with cash crops, thinning in the middle stage and other indirect benefit (fuel wood collection, medicine, fruits, small furniture etc) during the growing period of plantation.
- Operation and management of Tree Farming Fund (TFF) for next plantation, use of surplus TFF for other forestry development activities etc.

Table 5.5.1: List of the variables of Economic use of resources

Contents of the independent variable	% of respondents (N=45)	
	Yes	No
(1) Resources:		
a) All resources (fund and forest land) provided by FD.	83.3%	16.7%
(2) Estimation of costs:		
1) Beneficiaries made estimation of costs on first rotation.	38.9%	61.1%
2) Beneficiaries made estimation of costs on next rotation of plantation.	28.9%	71.1%
(3) Timely use of resources/benefit:		
a) Beneficiaries got expected benefit on time from each rotation.	84.4%	15.6%
b) Beneficiaries use TFF on time for next rotation of plantation.	80%	20%
(4) Development activities:		
a) Beneficiaries use TFF for other development activities apart from plantation	44.4%	55.6%

(For Question no.1 responses taken as fully provided or partially provided instead of yes or no)

Delivering Service Efficiently:

The following table 5.5.2 presents the data regarding Delivering Service Efficiently that has been obtained through survey method with the semi-structured questionnaire from the respondents. The same data has been collected from the key informants through interview with the open-ended questionnaire. Moreover opinion, perception regarding the facts also has been taken from the interview with the key informants that have been discussed on the analysis portion of the next chapter. The content of the questionnaire has been prepared to keep in mind the following operational details of dealing with the various aspects of Social Forestry.

- Identification and selection of beneficiaries on each rotation of plantation
- Duties and responsibilities of the management staff in delivering Social Forestry activities.
- Duties and responsibilities of the beneficiaries in participating Social Forestry activities.
- Formation and operation of management committee, participation of women on that committee etc.
- Other operational arrangements such as participation of beneficiaries on tender process etc.

Table 5.5.2: List of the variables of service delivery according to SF rules

Contents of the independent variable	% of respondents (N=45)	
	Yes	No
(1) Selection of Beneficiaries:		
a) Beneficiaries have been selected according to SF rules when started SF program	55.6%	44.4%
b) Beneficiaries have been selected according to SF rules since last few years	84.4%	15.6%
(2) Organization of Beneficiaries:		
a) Beneficiaries organized and took decisions during starting of the SF program.	53.3%	46.7%
b) Beneficiaries organized and took decisions after first rotation of plantation.	84.4%	15.6%
c) FD motivated beneficiaries to organize and protect the SF for smooth implementation now.	91.1%	8.9%
(3) Constitution of Management Committee:		
a) If problems (theft, damage, encroachment, and dispute) arise, FD/management committee tried to resolve that.	91.1%	8.9%
b) Management committee was formed on time to conduct SF program.	53.3%	46.7%
c) Opinion of the beneficiaries are accepted on meeting with due consideration.	62.2%	37.8%
(4) Women Participation:		
a) One third participation of women on management committee ensured.	28.9%	71.1%
b) Participation of women is increasing in case of taking new SF programs.	57.8%	42.2%
(5) Engagement of Beneficiaries:		
a) Increased participation of the beneficiaries to SF program	80%	20%
b) Beneficiaries took decision on tender process after completing rotation	40%	60%

More Concern to Maintain Records:

The following table 5.5.3 presents the data regarding More Concern to Maintain Records that has been obtained through survey method with the semi-structure questionnaire from the respondents. The same data has been collected from the key

informants through interview with the open-ended questionnaire. Moreover opinion, perception regarding the facts also has been taken from the interview with the key informants that have been discussed on the analysis portion of the next chapter. The content of the questionnaire has been prepared to keep in mind the necessities to maintain records to ensue transparency and accountability to the higher authorities and at the same time to meet demand of the audit process.

- Operational arrangements with NGO such as selection and training to the beneficiaries, awareness building of the beneficiaries.
- Legal arrangements with the beneficiaries for Social Forestry under Contract Agreement (CA).
- The plantation cost records in the contractor and disbursers ledger of the Range offices. The Range officer pays the labor force in cash for their work , records on ledger and details of expenditure submit to DFO (ADB,2007:50)
- DFO incorporates the cost to his accounts and submits to the Controller General of Bangladesh (CGA).
- Strict compliance with rules and guidelines has improved financial management significantly and a large number of audit observations have been settled.

Table 5.5.3: List of the variables of More Concern to Maintain Records according to achieved results

Contents of the intervening variable	% of respondents (n=45)	
	Yes	No
(1) Training a) Beneficiaries got training during starting of SF program (Answer given by 36 respondents who are the beneficiaries and management staff).	80.6%	19.4%
(2) Contract Agreement a) Beneficiaries signed CA by knowing all conditions from training and got copy of CA. b) Beneficiaries learned the conditions of CA on next rotation of plantation or later from their experience of participation.	51.1% 82.2%	48.9% 17.8%
(3) Increased skill of the management and beneficiaries: a) Skill of the management authorities increased to maintain records such as CA, decision of meeting, tender process and records of benefits. b) Beneficiaries kept records of the decision of meeting and benefit from SF program.	100%	100%
(4) Communication: (a) Similar type of audit observation has been decreased comparing to the next audit report (Answer given by 18 respondents from audit personnel and management authority). (b) Scale of getting feedback from Auditee organization to audit department is satisfactory (Answer given by 18 respondents from audit personnel and management authority)	88.9% 66.7%	11.1% 33.3%

Improved Management of Social Forestry:

The following table 5.5.4 presents the data regarding Improved Management of Social Forestry that has been obtained through survey method with the semi-structure questionnaire from the respondents. The same data has been collected from the key informants through interview with the open-ended questionnaire. Moreover opinion, perception regarding the facts also has been taken from the interview with the key informants that have been discussed on the analysis portion of the next chapter. The content of the questionnaire has been prepared to keep in mind the following

socioeconomic, institutional and environmental impact of dealing with the various aspects of Social Forestry.

- Increased awareness and increased participation of the people in the forestry activities.
- Poverty reduction compared with the baseline situation.
- Significant improvement in the livelihood of the beneficiaries
- Social Forestry has carried out reforestation of many degraded sites and has a positive impact on the environment.
- Special emphasis to include women beneficiaries recognizing their role and right indicates the increased involvement of women.
- Supervision and monitoring system has improved through field visits and quarterly progress reports.
- Efforts to improve the financial management system are needed as increased awareness, a change in mindset, and the realization among FD staff that the financial management system was antiquated.
- Improved communication between Audit department and FD contributed indirectly to more transparent and accountable FD operations.

Table 5.5.4: List of the variables of Improved Management of SF Program

Contents of the dependant variable	% of Respondents (N=45)	
	Yes	No
(1) Enhanced Livelihood Opportunity of the beneficiaries.	8.9%	1.1%
(2) Improved economic condition of the beneficiaries compared with baseline situation.	55.6%	44.4%
(3) Empowerment of beneficiaries specially women on decision making process	55.6%	4.4%
(4) Engagement on community development activities: awareness/ social gathering/social network/all	40%	60%
(5) Carried out reforestation of degraded forest (Answer given by 27 beneficiaries and 9 management authorities)	100%	
(6) Decrease audit observations due to communication between FD and audit department (Answer given by 18 respondents of audit personnel and management authorities)	7.8%	2.2%
(7) Accountability and transparency of the program has been increased (Answer given by 18 respondents of audit personnel and management authorities).	7.8%	22.2%

Chapter Six: Data Analysis and Discussion

In this chapter the collected data from the field regarding impact of Performance Audit on Social Forestry program has been analyzed in relation to the economic use of resources, delivering service efficiently, maintaining records and their impact on the quality of the Social Forestry program. The analysis of the data has been followed by the discussion with program objectives and the comparative improvements in achieving program objectives as a result of the impact of Performance Audit on Forest Management. Finally the major findings have been summarized in relation to the preceding discussion.

6.1: Opinion as regards the economic use of resources

Response from Survey: In SF program economic use of resources concerned with the allocated cost and forest land provided by FD to initiate the program and the skill of the staff to reach the target by using those costs without compromising quantity and quality. All of the respondents agreed that the fund and forest land provided by FD for first rotation of plantation was sufficient. Among them 83.3% respondents said that the cost of nursery plants and initial nursing for plantation provided from FD. The rests 16.7% said that the cost of nursery plants provided from FD but the initial nursing did by the beneficiaries themselves willingly. According to SF rules both of the resources and the cost of the the initial nursing for plantation should be provided by the FD.

The question regarding participation of the beneficiaries for making estimation of cost for first rotation of plantation, 38.9% respondents expressed their positive opinion and 61.1% respondents expressed their negative opinion. When the same question has been asked in case of second or next rotation of plantation where expenditure/cost has been met from TFF of the SF program, 28.9% respondents expressed positive and 71.1% expressed negative opinion. Most of the beneficiaries who expressed their negative concern about participation on estimation of costs said that they did not participate on estimation of costs because they had belief that the management authorities always took good decisions that would benefitted them in the long run. Moreover as 10% of the total benefit deposited on TFF and the implementing authority disbursed the

products of TFF to the beneficiaries for next plantation, the beneficiaries had very little scope to make the estimation of costs for next plantation. The implementing authorities also confessed that although the beneficiaries had low participation on estimation of costs but all of the decisions related to estimation of cost had informed to the beneficiaries before the final decisions took.

Most of the respondents (84.4%) said that the beneficiaries got benefit from thinning and selling of timber on time but those who replied delay about getting benefit of the beneficiaries, most of them are audit personnel. The audit personnel said that they got evidence of not giving benefit on time to the beneficiaries when the audit period was 2007-08, but after submitting the audit report they didn't examine the situation further. But the researcher examines that there were no audit objection related to late disbursement of benefit at the 2009-2010 audit report. During data collection period in May, 2012 all of the beneficiaries, implementing authorities and local government representatives said that the beneficiaries got benefit on time. It reveals that the management staffs are more aware now to disburse benefit on time. Almost same response came regarding using resources/TFF on time for next rotation of plantation where 80% expressed positive and 20% expressed negative opinion.

55.6% respondents said that they are not motivated by the FD to use TFF for other SF related community development activities apart from nursery plantation when rotation of plantation started. The rest 44.4% respondents said that although the beneficiaries were motivated to use TFF for diverse social development activities such as awareness, community network etc but the beneficiaries not yet use TFF for that purpose. According to SF rules, in addition to the cost of next plantation the additional TFF fund will be used for other forest development related activities and community development activities. But at both study areas TFF fund has been only used for nursery plantation, neither nursing tree later nor any other activities. One group leader at Dinajpur expressed his opinion that they need funds for a temporary shed at forest to whom, who remain on charge to protect their forest by rotation from the group members, from theft and also to protect themselves from heavy rain or storm. Ideally this fund should be provided from TFF but none of the beneficiaries know about that.

Response from interview: All of the key informants agreed with the opinion of the beneficiaries in case of the most of the questions regarding economic use of resources.

But all three local government representatives raised questions about a large variation of getting benefit from selling of timber. As for example, at Tangail one beneficiary got more than 7 lakhs taka and another got nearly 3 lakh taka from the same group and same rotation. Although all got same resources for plantation a gross variation of getting benefit came out.

Extent of Efficient Use of Resources:

Economic use of resources means the input resources used to produce service without sacrificing quality and quantity. Actual input in SF program is that the beneficiaries get allocation of forest land, receive training and fund for plantation which benefitted them economically on the one hand and increased tree cover of the forest area on the other hand. But desired output related to participation of the beneficiaries on estimation of cost, or making decision on other forestry related development activities from TFF fund, getting benefit at the expected level for all beneficiaries are not achieved. Most of the beneficiaries expressed that whatever FD allocated for them they are very grateful to FD for that. It is assumed that the relation with FD and beneficiaries are like patron-client relation where the beneficiaries are very loyal to FD with further hope that probably they would get more resources in future from FD. It seems that ownership of the forest did not build among the beneficiaries rather build a kind of loyalty of the beneficiaries to the FD authority. Moreover benefit at the expected level did not achieve probably due to variation of motivation of the beneficiaries to participate at the optimal level. For that, variation of getting benefit has been emerged. Moreover the beneficiaries in general are ignorant about economic use of the fund such as their right to get all resources from FD, active participation at all level to use the fund.

6.2: Delivering Service Efficiently

Delivering service efficiently deals with the smooth implementation of the program according to SF rules. According to audit observations, FD could not meet the criteria for selecting beneficiaries, failed to encourage women to participate in SF programs as prescribed in the National Forest Policy (1994) and SF rules (2004), failed to create awareness among poor/destitute women participating in SF program according to SF rules, failed to organize beneficiaries, failed to make coordination among different

government bodies to check illegal logging, failed to incorporate beneficiaries on tender process after completing rotation etc in the implementation phase. Moreover year's long delay found to get the share of benefit to the beneficiaries. It is assumed that after performance audit, service delivery has been improved as a result of some kind of accountability of the FD to the PAC. In line with this variable '**delivering service efficiently**', the researcher has tried to find out whether the gap between SF rules and implementation of the program has been reduced after performance audit.

Opinion as regards delivering service efficiently:

Opinion as regards selection of beneficiaries according to SF rules which have been asked to the respondents, 55.6% respondents agreed with the selection process and 44.4% respondents disagreed about proper selection of the beneficiaries. It has been seen that some of the beneficiaries at Dinajpur district are owner of the land of more than 200 decimal, some are more than 100 decimal; one of them is a high school teacher, one of them working on NGO etc. According to SF rules, beneficiaries should be selected from those who are poor, owner of less than 50 decimal lands, destitute, disadvantaged women etc. Although women should have to be given priority on selection process according to rules, it has not been maintained at any of the area. The women who are selected as beneficiaries at Tangail are included to the program after the death of their husband. Similar situation are at Dinajpur also except the newly taken SF program or an extension of the existing SF program where women were included on next rotation of the running SF program. Inclusion of more women on the running SF program has been reflected on the respondent's opinion also where 84.4% said that the beneficiaries are selected now according to SF rules. According to them, although it was not possible to include beneficiaries according to SF rules due to our socio-political condition on that time and inefficiency of the staff but the beneficiaries are now selected according to SF rules.

53.3% respondents said that the beneficiaries could not organize before starting SF program, 84.4% respondents agreed that the beneficiaries started to organize after first rotation of plantation and 91.1% said that the beneficiaries motivated to organize and protect their forest for smooth implementation since last few years. These incremental statements over the time indicate gradual improvement of organizing the beneficiaries to protect their forest. The question related to the causes of delay to organize, the

beneficiaries replied that they had doubt about getting benefit at first but once they got benefit their interest to participate SF program increased. Moreover 91.1% respondents agreed that if problems (theft, intentionally made damage, encroachment, internal conflict and dispute etc) arise, FD and management committee of the SF groups are now more concern to resolve that.

Opinion regarding formation of management committee on time, all of the beneficiaries from Dinajpur said that any of the group of this area (Dharmapur Bit of Dinajpur) did not able to form committee for a particular SF group due to local socio-political conflict. But each group has selected one group leader and the communication between management authority and the rest members of the group has been done by the group leader. According to SF rules 9, a management committee of the SF group has to be formed with the beneficiaries and one third members of the management committee have to be taken from female beneficiaries. One of the major violations of SF rules at Dinajpur was not to form any management committee. The present management authority of Dinajpur has identified the causes of not forming any management committee. Major reasons of not forming any management committee are the local dispute and inefficiency of their predecessors who were on charge to deliver service on that period i.e the starting period of SF program. Although there is no management committee at the study area of Dinajpur but all of the respondents from Dinajpur said that the beneficiaries sit for meeting when necessary under the direction of their group leader and opinion of the beneficiaries accepted on meeting with due consideration. On the other hand the management committee of each group is performing well at Tangail forest division. The estimated result of this question is that 53.3% said yes and 46.7% said no. 62.2% respondents said that opinion of the beneficiaries are accepted on the meeting with due consideration by the management committee. The beneficiaries of Dinajpur who said no about this question also said that they submitted their opinion to their group leader or central committee of the Upazilla as they have no formal management committee.

71.1% respondents said that one third participation of women on management committee was not maintained due to unavailability of getting required number of women as beneficiaries when SF started on those areas. At present it is not possible to discard any male beneficiary in order to increase the number of female beneficiary without proper allegation against any beneficiary or without two-third opinion of the

beneficiaries until or unless the concern beneficiary does not withdraw himself willingly. All of the respondents identified the socio-economic conditions and unawareness of the women on that period as the causes of less participation of women on SF program. However 57.8% respondents agreed that participation of women are increasing in case of taking new SF programs at both study areas.

Among the respondents 80% agreed with the increased participation of the beneficiaries to SF program. The question related to decision on tender process, 40% respondents said the beneficiaries played their role on tender process of selling timber and the rest of the respondents expressed their unawareness about tender process. Most of the audit personnel, key informants such as local representatives and some of the beneficiaries expressed their negative concern about participation of beneficiaries on tender process. Among the beneficiaries specially who are the group leaders and influential members of the groups expressed their positive concern about participation on tender process. They said that after taking decision on tender process the management authorities inform them and they never go against the management authority because they have belief that management authority always takes good decision.

Extent of Efficient Service Delivery:

Problem has been found regarding selection of beneficiaries at Dinajpur but selection was comparatively better at Tangail. Selection of required number of women as beneficiaries were not achieved at both study areas. But selection process has been improved now and more women are including now as beneficiaries. Gradual improvement has been found regarding organization of beneficiaries to participate on SF program and all of the key informants agreed with that. Response regarding formation of management committee, the key informants also identified local disputes as problems to form committee at Dinajpur. According to all of the respondents and key informants participation of the beneficiaries especially women participation are increasing day by day at SF program. Response regarding participation of the beneficiaries on tender process smoky picture has been found. The local government representatives also agreed with low participation of the beneficiaries on tender process. The above responses indicate that although there were gap between SF rules and implementation at the initiation period of the SF program, situation has been

improved now in case of selection and organization of the beneficiaries and also in case of women participation. But still there are gap between rules and implementation regarding formation of management committee and participation of beneficiaries on tender process.

6.3: More Concern to Maintain Records

Performance audit system is objective oriented which examines all or part of an entity's activities in relation to economy, efficiency and effectiveness. In both audit reports dissimilarities has been found between record reviews and field situation. It depicts weakness of the staff to maintain records according to cost-benefit analysis. Moreover audit team did not found any statistics about the percentages of forest degradation of that area and how much the degraded forest will bring under afforestation scheme in every specific year. No database has also been found about the positive impacts of the SF on poverty alleviation and gender related issues. For that it is assumed that the professional skill and knowledge of the staff has been increased to maintain records and documents according to the actual performance of the program after performance audit.

Opinion as regards more concern to maintain records according to achieved results:

Question regarding whether the beneficiaries got training during initiation of the SF program, 80.6% respondents replied that they got training whenever 19.4% replied that they did not get any training (Only 36 respondents answer this question who are the beneficiaries and management staff). The female beneficiaries who included later on SF after the death of their husband said that they didn't get any training because training only once had been given when the program started at least one and half decade ago. Two female beneficiaries who included directly on 2004-05 period on second rotation of SF program at Dinajpur also said that they did not receive any training since last 7 years after their SF group had started second rotation. According to SF rules 19 and 21, FD would make contract with NGOs for some specific responsibilities (mentioned detail on SF rules, 2004) such as providing training, creating awareness, creating social networks etc to the beneficiaries and FD would provide service charge for those activities. Surprisingly the audit personnel said that

they didn't get any documents from FD regarding training of the beneficiaries and management authorities during audit period but they heard from management authorities that they got training regarding SF from FD and the beneficiaries who are the members of SF program since 1997-98 period when Forestry sector project started for SF program got training from NGO. But the activities of the NGOs are totally off now, according to all of the beneficiaries.

51.1% respondents said that they signed CA (contract agreement) by knowing all of the conditions from training, and 48.9% respondents said that they signed CA without knowing or understanding the conditions of the contract. The respondents who expressed positive concern about CA said that although they informed the conditions of CA from training but many of the conditions they could not understand on that time. Among the respondents 82.2% said that the beneficiaries learned about the conditions of the CA step by step from their own experience specially after completing first rotation of plantation and the rest 17.8% of the beneficiaries said that they didn't know anything about CA but they are happy to include on SF program. All of the respondents said that they got the copy of the CA and audit personnel also validated that after verifying documents during audit.

The question related to maintain records of the decisions of the meeting of the management committee and the records of getting benefit, 100% respondents said that the beneficiaries did not keep any records of the decisions of the meeting or they did not keep any written records of getting benefit but all of them know very well about important decisions of the meeting and the amount of benefit they got from each rotation of plantation. The beneficiaries said that the records might be kept on their management committee's register/group register and the group leader agreed with that. On the other hand all of the management authority replied that they have records of attending meeting and the amount of benefit of the beneficiaries and audit personnel also agreed with that. It reveals that the records are kept on FD office but the beneficiaries individually do not keep records, they only memorize when asking about benefits.

100% respondents agreed that the skill of the management authorities increased to maintain records such as CA, meeting minutes of management committee, tender

process and records of benefits and the beneficiaries validated that on the ground that they got any information from management authority whenever need.

However 88.9% respondents said that similar type of audit observations has been decreased compare to the second audit report with the first audit report. 66.7% of the respondents have been fully agreed about seriousness of the FD/line ministry to mitigate audit observations. These two questions have been answered by the 18 respondents from audit personnel and management authority. They said that the Line ministry communicates regularly with audit organizations to mitigate audit observation and the scale of getting feedback from Auditee organization is increasing with time. In line with the compliment with this statement most of the audit personnel said that the drawbacks to mitigate audit observation are lack of communication of the line ministry with the audit department, inefficiency of the concern staff, lack of awareness etc.

Extent of More Concern to Maintain Records:

The discussion indicates that the management authorities are now more concern to maintain records but they did not able to motivate beneficiaries to keep any written records. Moreover the beneficiaries got training only one time when they started SF program, but the educational level and other socio-economic conditions of the beneficiaries are not enough to understand all of the conditions of the CA from one training only. The members who had included later on SF program did not get any training. Performance audit report 2010-2011 also revealed that the beneficiaries in some area confessed that they signed on blank paper at first and then they got written condition of the CA from FD staff. But most of the beneficiaries confessed that they are able to understand the conditions of the CA after first rotation of SF program as they have gained some experience from first rotation. Among the key informants the local government representatives did not able to inform anything regarding record maintaining but higher officers of FD agreed that record keeping of the management has been improved. The overall discussion indicates that FD did not able to obligate NGO to perform their responsibility. But keeping records of the management authority has been improved which reflected on their activities such as increased feedback of FD to audit department and decreased similar type of audit observation on next audit report.

6.4: Opinion as Regards Improved Management of Social Forestry Program

Objectives, aims and activities of each ministry and its attached department have been stated to the MTBF (Medium Term Budget expenditure) system of the Finance ministry. Although poverty alleviation and gender issues has been taken into consideration during preparation of MTBF of the concern ministry, there are no institutional arrangements or database to measure how much these issues have been addressed to the activities of the different programs of FD. According to the audit report, differences also have been found between information stated to the MTBF system of the ministry and findings of the field regarding poverty alleviation and gender issues of the SF program (Performance Audit Report of 2007-08 fiscal year: p 11). So it is very difficult to quantify the impacts of SF program to the livelihood of the beneficiaries despite having some positive impacts.

88.9% respondents said that the fund and forest land from SF program enhanced the livelihood opportunities of the beneficiaries such as fuel wood consumption, benefit from thinning of trees and selling of timber, started business from benefit, bought land for agriculture, kept benefit on bank as social security, other investment etc. According to 55.6% respondents, these opportunities improved the economic conditions of the beneficiaries which increased the quality of life such as increased family consumption, more spending for children's education and health of the family, increased purchasing power capacity etc. Those who expressed negative concern about the improved economic conditions of the beneficiaries said that economic condition of the beneficiaries has been increased but has not been increased at the expected level. However most of the respondents said that poverty has been decreased under SF program on study areas due to above mentioned reasons.

Although most of the respondents agreed with increased participation of the beneficiaries to the program but empowerment of the beneficiaries specially women on decision making process has not been established compare to the increased participation of the beneficiaries. This statement has been given by 55.6% respondents. Moreover 60% respondents said that FD did not able to motivate beneficiaries to engage themselves on community development activities such as awareness, social

gathering, social networks, and recreational activities. Despite some negative opinion of the above mentioned facts, 100% respondents said that the SF program increases the tree cover of the forest of the study areas but there is no specific record about the degree of increasing forest cover of that area.

The question regarding skill and competency of the FD as a result of introducing performance audit, 77.8% respondents said that the communication between FD and audit department has been increased to comply with the audit observations. All of the respondents said that monitoring of the higher authorities has been increased to verify the records of SF program kept by the implementing authorities with actual results to comply with the audit observations. Moreover 77.8% respondents have accorded that PA (Performance Audit) helps to increase the skill of the management authority through the compliance with audit observations which ultimately increase the accountability and transparency of the SF program.

Extent of Improved Management of SF Program:

Survey reveals that the SF program make positive impacts to enhance livelihood opportunities of the beneficiaries, empower the beneficiaries, improve economic condition of the beneficiaries, increase participation of the beneficiaries, increase engagement of the beneficiaries on community development activities etc. All of the key informants are also agree with the opinion identified from the survey. Both of the respondents and key informants agree with increased tree cover of the study areas. Responses from the audit personnel and management staff are in agreement with increased skill of the management staff after introducing performance audit which then make positive impacts on overall management of the program such as making communication and coordination with other government departments. All of the above mentioned survey and interview mostly go on behalf of positive impacts of performance audit on SF program. But there is no measurable data to quantify the degree of impacts on above mentioned criteria of SF program to FD or any other institution. For that it is difficult to quantify the actual impact rather possible to make perception based on comparatively maximum opinion of the respondents.

6.5: Relation between independent variables and the improved management of the SF program

According to the analytical framework of this research, the management of SF program has been improved after introducing performance audit. To measure the strength of association between selected independent variables of analytical framework and the improved management of the SF program the researcher has used SPSS software. The researcher has tried to estimate that how much the indicators of each independent variable are associated with the improvement of the SF program. It is assumed that the indicators of each independent variable impacts on the specific areas of the SF program. The correlation has been estimated for each independent variable with the variables of the improved management of the SF program to measure the impact of performance audit on SF program. The following tables (6.5.1, 6.5.2 and 6.5.3) show the correlation between the indicators of each intervening variables with the indicators of the expected results of SF program.

Table 6.5.1: Correlation between indicators of economic use of resources and the improved management of SF program

Relation between independent and dependent Variables	Correlation (Pearson)
(1) Resources and Livelihood opportunities	.530**
(3) Estimation of costs and Empowerment	.570**
(4) Timely use of benefit and Improved economic condition	.480**
(5) TFF for development activities and Engagement on social activities	.730**

** indicates that correlation is significant at the 0.01 level (2-tailed).

It is assumed that each of the variables of economic use of resources has some degree of impact on the management of SF program and the above table shows the degree of association of the variables of economic use of resources with the variables of improved quality of the SF program.

Extent of relation between economic use of resources and the improved management of SF program:

Four indicators have been used to measure the economic use of resources. If resources (fund and forest land) are provided by FD to start SF program, it will inspire beneficiaries to way out livelihood opportunities. The relation between provided resources by FD and enhanced livelihood opportunities are positively correlated. The second indicator that is beneficiaries made estimation of costs by themselves now has been selected on the ground that if beneficiaries made estimation of cost by themselves, it will empower them. These two variables are positively correlated. If beneficiaries got expected benefit from SF program on time, it will encourage them to participate more due to economic benefits. However, TFF should be used for nursery plantation and other forestry related development activities such as awareness, community network etc ideally. Beneficiaries motivated to use TFF for such activities and the relation between TFF and development activities are positively related.

Table 6.5.2: Correlation between efficient service delivery and the improved management of SF program

Relation between independent and dependent Variables	Correlation
(1) Selection of beneficiaries:	
(a) Selection of beneficiaries and Enhanced livelihood opportunity.	.824(**)
(2) Organization of Beneficiaries:	
(a) Beneficiaries are organized and Empowerment of the beneficiaries.	.480(**)
(b) FD resolve problem and Accountability of the SF Program.	.679(**)
(3) Constitution of Management Committee:	
(a) Management Committee formation and Empowerment	.687(**)
(b) Opinion on meeting and Empowerment	.871(**)
(c) Women on Management Committee and Empowerment	.373(*)
(4) Engagement of beneficiaries:	
(a) Increased participation and Empowerment	.447(**)
(b) Decision on tender and Empowerment	.639(**)

** indicates that correlation is significant at the 0.01 level (2-tailed).

* indicates that correlation is significant at the 0.05 level (2-tailed).

Extent of relation between efficient service delivery and the improved management of SF program:

Most of the variables of efficient service delivery are positively related with the variables of the improved management of SF program. It has been assumed that the beneficiaries were selected according to SF rules to participate on SF program which enhanced the livelihood opportunities of the beneficiaries. Although the selection of beneficiaries were not accurate according to program criteria during starting of SF, FD started to follow the SF rules to select beneficiaries in case of including new beneficiaries to the existing SF groups for next rotation or newly started SF groups since last few years. Significant relation has also been found between present selection process and enhanced livelihood opportunities of the beneficiaries.

Significant relation has also been found between organization of the beneficiaries and empowerment of the beneficiaries. If problems (theft, damage, encroachment, and dispute) arise, FD and management committee try to resolve that are positively related with accountability and transparency of the SF program. The variables such as formation of management committee, active participation of the beneficiaries on the meeting of management committee, participation of women on management committee are all impacted on empowerment of the beneficiaries specially women on decision making process and these variables have positive relation with empowerment of the beneficiaries. Participation of the beneficiaries at all levels especially on tender process is also positively related with empowerment of the beneficiaries.

Table 6.5.3: Correlation between more concern to maintain records and the improved management of SF program

Relation between Variables	Correlation
(1) Training: Training of the beneficiaries and Improvement of forest condition.	Cannot be computed because one of the variables is constant.
(2) Contract Agreement: Know conditions of CA and Empowerment of beneficiaries.	Relation is not significant
(3) Increased Skill: (a) Training motivated beneficiaries to keep records and Empowerment of beneficiaries. (b) Skill of the management increased to maintain records and Accountability of the management increased.	Cannot be computed because one of the variables is constant.

(4) Communication:	
(a) Similar audit observation decreased and Accountability increased.	.661(**)
(b) Feedback from FD to audit and Communication between FD and audit.	.756(**)

** indicates that correlation is significant at the 0.01 level (2-tailed)

Extent of relation between more concern to maintain records and the improved management of SF program:

Under this independent variable 4 variables have been selected on the ground that these variables have positive impacts on SF program. It is assumed that training has inspired beneficiaries to participate actively on SF program which ultimately improves the forest condition of that area. But the relation between these variables cannot be computed as one variable is constant here. If the beneficiaries sign CA by knowing all conditions it would empower them but significant relation has not been found between these two variables. It is assumed that training always motivate beneficiaries to keep records of the important decisions of the meeting and benefit from SF program, which will create awareness among the beneficiaries. Moreover skill of the management has increased to maintain records after performance audit which will increase accountability of the program. But correlation between these variables can be computed as one variable is constant here.

Positive correlation has been found between next variable 'similar type of audit observation has been decreased comparing to the next audit report and accountability and transparency of the program has been increased. Strong positive correlation {(Pearson Correlation is .756(**)} has also been found between variable 'scale of getting feedback from FD to audit department is satisfactory' and 'communication between FD and audit department has been increased.

6.6: Major Findings

1) Although the desired output related to participation of beneficiaries on estimation of cost, or making decision on other development activities from TFF fund are not achieved but the beneficiaries has got expected benefit on time which motivate them for more participation. Timely getting benefit to the beneficiaries also has been shown on the next audit report and data collecting period of this research. Significant

correlation has been estimated between all variables of economic use of resources and some of the variables of improved management of SF program.

2) Selection procedure of the beneficiaries according to SF rules has not been maintained at any of the study area but FD is now more concern to select beneficiaries according to SF Rules. Gross violation to select beneficiaries mostly found at Dinajpur SF program where beneficiaries were selected from local elite, high school teacher, local government representatives, owner of more than 200 decimal lands etc. It is tough to discard any of the beneficiaries once selected but skill and mindset of the FD has been changed now. It has been reflected on new SF programs or extensions of the existing SF program where new member has been included according to SF Rules. If we consider correlation, selection of beneficiaries did not put any considerable relation to the expected impact on poverty alleviation.

3) Internal conflict among tribal and local people damaged initial plantation at Tangail Modhupur Gar SF program at 2008 which has been caused damage of nearly 1 crores taka valued plantation (Performance Audit Report, 2007-08). Now the beneficiaries are all organized and the program is running well (Opinion of an ACF, Tangail). The beneficiaries of other SF programs at studied areas are more organized to protect their forest now and these collective activities have shown significant relation with the empowerment of the beneficiaries.

4) The researcher found no management committee for any of the specific group at Dinajpur. The management staff of the concern area tried to avoid regarding this question at first by putting responsibility to his predecessors who selected beneficiaries to start SF program more than a decade ago. But later the Bit officer of Dharmapur Bit of Dinajpur (Mr. Sadekur Rahman) said that he is trying to make management committee of those SF groups and hopefully he will able to mitigate dispute within short period and motivate beneficiaries for healthy competition to take the leadership position on SF groups. He also said that if he is unable to do that he have to answer for that to his higher authority and audit objection might come for that in future. But at Tangail management committee is found for each SF group and the committee are more active and influential which has empowered beneficiaries to take decision democratically. Positive relation also found between formation of management committee and improved management of SF program.

5) One third participation of women on management committee has not been maintained because initially required number of women has not been included on SF

groups. But now women are more interested to participate on SF programs and FD also including more women in case of new SF program. Participation of women on management committee has significant relation with the expected result of SF program that is 'empowerment of women on decision making process.'

6) The 2007-08 audit report observation was that the beneficiaries did not get benefit on time but 2009-10 audit report has not any such type of observation except that the beneficiaries did not participate actively on tender process. In 2012 all of the beneficiaries, management authority and local government representatives said that the beneficiaries got benefit on time. It reveals that the condition of disbursing benefit has been improved. Participation of the beneficiaries on tender process after completing rotation significantly related to the empowerment of the beneficiaries on decision-making process.

7) The management authorities are now more concern to maintain records but they did not able to motivate beneficiaries to keep any written records of benefits. The beneficiaries are now more aware and able to understand the conditions of the CA from their own experience after the first rotation of plantation. Positive relation has also been found between knowledge of the beneficiaries about CA and inspiration of the beneficiaries for more active participation. Field visit of the higher authorities has been increased as performance audit has made them more accountable and this has been reflected on getting more feedback of audit observation from FD to audit department.

8) At Dinajpur all of the members of the studied SF groups has made a subagreement or subdeed to the more or less similar number of people of the groups of that area to share all of the responsibilities to run the programs as well as to share half of the benefits with them. It reveals a conflicting scenario as a lack of organization among the beneficiaries to protect the forest by themselves on the one hand and attitude of the beneficiaries to share benefits and bring a large number of people under the umbrella of SF program on the other hand. This sharing process has brought a large number of people under poverty alleviation and benefit of the government SF program ideally. This mutual understanding also shows tremendous interest of the people to participate and protect their forest. At Tangail no such type of mutual subdeeds has been found.

Chapter Seven: Conclusion

The government of Bangladesh is currently engaged in pursuing a set of policies which is designed to enhance accountability by linking resource allocation to performance of the program and feeding the results back into policy making, strategic planning and budgeting. In this context this research analyzes the current practices of managing resources in the government Social Forestry (SF) Program, better value for money (economy, efficiency, effectiveness) in the mobilization of resources and delivery of services based on SF rules declared in order to assess the program after Performance Audit. To better manage the SF programs, there needs an interaction between use of resources or input and implementation of the program according to rules and subsequent monitoring and performance measurement. The key department for performance measurement of the program is Comptroller and Auditor General (C&AG) who aims to conduct effective audit. Nevertheless improved management of SF program will be ensured if auditors, auditee organizations and the audit report users generally recognized the three dimensions namely economic use of inputs, efficient utilization of inputs according to rules and effectiveness of the program to achieve objectives.

The first variable economic use of resources includes the cost for plantation and other forestry related development activities, estimate that cost by the active participation of the beneficiaries and timely getting cost and benefit for each rotation of plantation of SF program. The data analysis shows that performance audit has shown positive impact to get costs for plantation and receive benefit by the beneficiaries on time and use TFF economically for next plantation. Although the main function of plantation had been done by using using TFF but the beneficiaries are unaware to use rest portion of the TFF for other forestry development related activities. Moreover the participation of the beneficiaries especially on estimation of cost was not satisfactory. Despite that most of the variables of economic use of resources have shown positive correlation with the improved management of SF program such as enhanced livelihood opportunities, increased income, increased participation, empowerment of the beneficiaries etc. This result gives an indication that government resources should be used on more economic way with more participation at all levels to ensure accountability.

The FSP gave special emphasis to including women beneficiaries, particularly from women-headed households and the destitute and disadvantaged women. Although ADB's country completion report shows that 22.04% are female beneficiaries among the estimated 1,77,083 beneficiaries all over the country (ADB,2007), the researcher has found 18.5% women on the studied areas. Surprisingly 3 SF groups of the studied 7 SF groups have no women at all and the rest 4 SF groups included only a small number of women on the second rotation of plantation. Discrepancies also found on selection of male beneficiaries at Dinajpur, where some of the male beneficiaries are inherited more lands compare to the required level of land to be a member of the SF group. Although selecting criteria and organizing beneficiaries were not maintained during starting of SF program but selecting and organizing beneficiaries since next rotation of plantation or last few years have been followed. The correlation between organizing beneficiaries and empowerment also has shown gradual increase of significance between these two variables.

Formation and activities of management committee and increased participation of beneficiaries have positively impacted on empowerment of the beneficiaries. Although one-third women on management committee have not maintained due to not having required number of women on SF groups but the women participation have been increased on next plantation or new SF program. However the beneficiaries have not active participation on tender process but positive responses have come from the management and some of the beneficiaries who were on management committee and negative responses have come from audit personnel and some of the common beneficiaries. As a result positive correlation has been found between participation on tender process and empowerment of the beneficiaries. Considering the independent variable 'efficient service delivery' of the SF program at the studied areas, it can be rated effective as the program contributed to the establishment of participatory forest resource generation and management, in the process of creating high interest among the beneficiaries. Moreover most of the assessing criterias of the independent variable show positive correlation with the assessing criterias of the improved management of the SF program.

Although NGOs were hired to mobilize beneficiaries for more participation, give training to the beneficiaries, create awareness among them etc but NGOs did not

provide adequately those support services in the studied areas. As a result beneficiaries were not completely aware of their roles and rights and significant relation have not been found between awareness to maintain records of decision on meeting and engagement on social activities such as awareness, social network, social gathering etc. Significant improvement in more concern to maintain records according to achieved results remained a challenging area of FD officials as significant improvements in that area have not been found among the beneficiaries. Significant relation has been found between increased skill of the staff after facing performance audit and increased accountability of the management authority. Although only 29% of the total audit objections raised, had been resolved by August 30, 2007 (ADB,2007) and a large number of audit observation remains unsettled, but number of similar type of audit objection has been decreased and the getting feedback from FD to audit office has been increased which have positively impacted on accountability and transparency of the program. So the record keeping of the FD staff effectively impacted on improved management of SF program, although record keeping of the beneficiaries remains critical.

In conclusion it can be said that the most of the poverty alleviation initiatives are involved with microcredit in Bangladesh which is bounded with either soft or hard conditions of interests. There are a lot of examples in Bangladesh where poor people become poorer through repaying the interests and capital of those loans. In that context it is creditable that SF are effectively implementing in Bangladesh since last two decades where there is no existence of interests which empowered them. For that SF has achieved a considerable success on improved economic conditions of the beneficiaries which make them self-reliance, self-sufficient, more aware about their natural environment and more empowered to create social and voluntary organization for their community development.

Compared with the baseline situation, the beneficiaries seem to have significantly increased their income, accumulation of their assets, expends more on education and health of the family. Although all these positive achievements cannot be attributed solely to the SF interventions, or to the impact of performance audit on SF program, the support provided by the SF program enhanced the livelihood of the beneficiaries to a significant extent. Thousands of people are organized now and participated on SF

program. Thousands of landless poor people are also interested to get chance to join on SF now.

There is not any exhaustive research regarding impact of audit to any of the government social program in Bangladesh, although impact assessment is a part of audit activities. Audit department has a responsibility to deliver quality audit addressing the linkage between social policy and budget as public expenditure is strategically applied to social program. In the changing public sector environment, there is increasing pressure by the stakeholder on the impact of fund or resources rather compliance of spending. Government of Bangladesh is following MTBF system where strategic approach to addressing social and gender issues has led to the implementation of performance budgeting. In MTBF system the line ministry must set medium term strategic objectives and targets which are directly link back to the poverty reduction goals of the NSPAR. These targets can be measured and reported to illustrate their level of progress in achieving the goals stipulated for poverty reduction and women advancement. So there are scope for research in linking the MTBF to the social program activities, degree of institutional linkage between planning and budgeting to service delivery, reflection of the program user's or beneficiary's need and service delivery of the program, or assessing current arrangements of delivery of service on social program. Unfortunately there is no modern research in any of the above discussed topic in Bangladesh. So the future researcher can carry out research on the above discussed topic to establish a trend to measure the impact of government program.

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4) MYZvwš¿Kfv†e †bqv wm×všÍμ†g e“e”vcbv KwgwU Z†e ebwefv†Mi K_vi evB†i †KD hvqwb []

DĚi hw` mKj Kvh©μ†gi †y†Í (4) nq Z†e Zv KLB †_†K iia n†q†Q?

K) iia †_†K L) K†qKeQi hveZ

M) K†e iia n†q†Q Rvwbbv N) cÖ_g Ave†Z©i ci †_†K

DĚi hw` (4) e“ZxZ Ab” †KvbwU nq, †m †y†Í Avcwb wK Gi weia†× e“e”vcbv KwgwUi mfvq cÖwZev` K†i†Qb?

() n`v () bv

3| MvQ wewui ci Avcwb wK Avcbvi cÖvc” Ask mgqgZ †c†q†Qb?

() n`v () bv

mgqgZ bv †c†q_vK†j KZw`b ev KZgvm ev KZeQi c†i †c†q†Qb?

4| mvgvwRK ebvqb †cÖvMÖvgwU iiaei mgq ebwefvM wK G wel†q Avcbv†i cÖwkýb w`†qWQj?

() n`v () bv () c†i †hvM`vb Kivq cvB wb

DĚi hw` n`v nq, cÖwký†bi d†j Avcbvi mg`Í A`úóZv wK `~i n†qWQj?

() n`v () bv () †ekxi fvM A`úóZv wK `~i n†qWQj

5&| mvgvwRK ebvqb Kvh©μ†gi Pzw³bvgv `^vÿi Kivi mgq Avcbv†K wK Gi mKj kZ©vejx mšú†K© AewnZ Kiv n†qWQj?

() n`v () bv () mš¿eZ K†iwQj wKš‘ ZLb wKQz eywSwb

DĚi hw` bv nq Z†e Avcwb wK Gi kZ©vejxmg~n Rvb†Z †P†qWQ†j?

() n`v () bv () c†i ax†i ax†i †R†bwQ

DĚi bv n†j †Kb Rvb†Z Pvbwb?

K) h†_ó m†PZb wQjvg bv

L) mvgvwRK ebvqb Kvh©μg n†Z ev` covi AvksKvq

M) Ab`vb`/ c†i †hvM`vb K†iwQ ZvB mš¿eZ: cvB wb

6| Avcwb wK wgwUs Gi wm×všÍ, †ewbwdU BZ`vw`I wjwLZ †iKW© iv†Lb bvWk iay g†b iv†Lb?

() wjwLZ ivwL () g†b ivwL

mvgvwRK ebvq†bi ixwZbxwZ I Kvh©μg mšú†K© Avcwb KZUzKz Rv†bb?

K) A†bK fv†jvfv†e Rv†bb

L) AíAí Rv†bb

M) Gme m^uú†K© i†b†Qb gvÎ

N) wKQzB Rv†bb bv

DËi hw` (K) nq, Z†e Avcbw Zv wKfv†e Rv†bb?

K) wbR D†`v†M L) ebwefvM KZ©,,K cÖ†`q cÖwkÿY †_†K

M) e`e`'vcbv KwgwU gvidZ N) `vbxq miKvi cÖwZwbwa KZ©,,K

O) Gb wR I / Ab`vb`

KLb G m^uú†K© AewnZ n†q†Qb?

K) iia †_†K L) wbixÿv Kvh©µ†gi ci †_†K M) wbixÿv wel†q wKQz Rvwbbv

N) iia†Z Kg RvbZvg, GLb Awf'Zvi Av†jv†K †ekx Rvwb

7| Avcbw †Kb mvgvwrK ebvqb Kvh©µ†g AskMÖnb K†ib ? -() wUK wPÿ w`b|

K) A_©wbwZK Ae`'v fvj Kivi Rb`

L) cwi†e†ki K_v wPšÍv K†i

M) Dfq&B

DËi K A_ev M n†j Avcbw wK cwigvb Rwgj gvwjK?

iia mgq Rwgj cwigvb

eZ©gv†b Rwgj cwigvb

8| mvgvwrK ebvq†bi Kvh©µ†g Avcbviv KLb †_†K msMwVK n†Z iia K†iwQ†jb?

K) iia †_†K

L) cÖ_g Ave†Z©i ci †_†K

M) K†qKeQi hveZ

e`e`'vcbv KwgwU KLb MwVZ n†q†Q? () kyiaei mgq () K†qK eQi c†i () eZ©gv†b

9| Avcbw wK KL†bv Avcbvi mywPwšÍZ gZvgZ e`e`'vcbv KwgwUi mfvq Dc`'vcb K†i†Qb?

() n`v () bv

DËi hw` n`v nq, Z†e Zv †Kvb †ÿ†Î, D†jØL Kiæb|

DËi bv n†j †Kb gZvgZ †`b wb?

K) e`e`'vcbv KwgwU memgq fv†jv wm×všÍ †bq

L) Avgvi gZvgZ†K †KD MÖvn` K†i bv

M) Ab`vb`

10| KZw`b ci ci e`e` `vcbv KwgwUi mfv Avnevb Kiv nq?

K) cÖvqkB (wbqg Abyhvqx) L) gv‡Sgv‡S M) KLbB bv

e`e` `vcbv KwgwUi mfv Avnevb wK c~‡e©i †P‡q MZ K‡qK eQ‡i e,,w× †c‡q‡Q?

() n`v () bv

11| mvgvwrK ebvqb bxwZgvjv Abyhvqx e`e` `vcbv KwgwU‡Z gwnjv‡i GKZ...ZxqvsK Asknb Riæix| Avcbvi GjvKvq G bxwZ wK gvbv n‡q‡Q?

() n`v () bv

DËi bv n‡j, Avcwb wK G wel‡q KL‡bv cÖkæ DÌvcb K‡i‡Qb?

() n`v () bv

mvgvwrK ebvqb Kvh©µ‡g gwnjv‡i AskMÖnb wK Av‡Mi †P‡q e,,w× †c‡q‡Q?

() n`v () bv

DËi hw` bv nq, Z‡e †Kb e,,w× cvqwb?

K) gwnjviv m‡PZb bq

L) ‡KD G mæú‡K© Rvbvqwb

M) mgvRe`e` `v gwnjv‡i AskMÖnb cQ>` K‡i bv

12| mvgvwrK ebvq‡bi Kvh©µ‡gi GKRB m`m` wn‡m‡e GB ebwU‡K wK memgq Avcbvi wb‡Ri mæú‡i gZ g‡b nq? () n`v () bv

DËi hw` nv nq, Z‡e KLb †_‡K ebwU‡K Avcbvi wb‡Ri e‡j g‡b nq? wUK wPý w`b|

() iia †_‡K () cÖ_g Ave‡Z©i ci †_‡K () K‡qK eQi hveZ

13| mvgvwrK ebvqb Kvh©µ‡g Avcbvi AskMÖn‡bi AvMÖn wK Av‡Mi †P‡q GLb e,,w× †c‡q‡Q?

() n`v () bv

DËi hw` n`v nq, ‡K Avcbv‡K DØy× K‡i‡Q?

K) ebwefv‡Mi Kg©xMb L) e`e` `vcbv KwgwU

M) ` `vbxq miKvi cÖwZwbwaN) Gb wR I / Ab`vb`

14| mvgvwrK ebvqb Kvh©µ‡g AskMÖn‡bi Kvi‡b Avcbvi RxweKv wbe©‡ni c_ wK Av‡iv e,,w× †c‡q‡Q? wK wK †L‡Î e,,w× †c‡q‡Q? ejyb---

() n`v () bv

15| Avcwb wK Rv‡bb †h mvgvwrK ebvq‡bi Kvh©µgwU miKvi KZ©,,K wbixýv Kiv n‡q‡Q?

() n`v () bv

DËi hw` n`v nq, Z†e Avcwb wK g†b K†ib wbiyvi ci ebwefv†Mi †mev cÖ`vb DbœZ n†q†Q?

() n`v () bv

16| ebwefv†Mi cÖwZwbwaMb wK wbqwgZ eb GjvKvq G†m †`Lvıbv K†ib?

() n`v () bv

17| eb GjvKvq †Kvb mgm`v (†hgb- MvQ Pzwi, Mv†Qi goK BZ`vw`) n†j ebwefv†Mi †jvKRb Gi wK cÖwZKvi Kivi †Póv K†ib?

() n`v () bv

18| mvgvwRK ebvqb Kvh©μ†g AskMÖn†bi ci wK Avcbvi A_©%obwZK Ae`v Av†Mi †P†q fv†jv n†q†Q?

() n`v () bv

19| mvgvwRK ebvqb Kvh©μ†g AskMÖn†bi ci Avcbvi cwiev†ii/mšlvb†i mv` I wkıvi e`q wK Av†Mi †P†q fv†jv†e enb Ki†Z cv†ib?

() n`v () bv

wKfv†e †mB A_© e`q K†i†Qb?

() mvsmvwiK Kv†R () wbR wPwKrmvq () Ab`vb`

20| mvgvwRK ebvqb Kvh©μ†gi mvaviY Znwej (Common Fund) w`†q Avcbv†i Dbœq†b wK †Kvb Kvh©μg M,,nxZ n†q†Q?

() n`v () bv

DËi n`v n†j †Kvb ai†bi Kvh©μg M,,nxZ n†q†Q ?

K) MvQ jvMv†bv I cwiPh©v welqK Kvh©μg

L) MYm†PZbZv welqK Kvh©μg

M) Avb>`-we†bv`b welqK Kvh©μg

N) Ab`vb` Kvh©μg

21| Avcwb wK g†b K†ib †h mvgvwRK ebvqb Kvh©μg iia nIqvi ci Avcbvi GjvKvi cÖvK...wZK cwi†ek Av†Mi †P†q DbœZ n†q†Q?

() n`v () bv

Questionnaire 2: For Program management authority

(Question has been made with Bengali language for better understanding of the lower level management staff)

Name (optional):

Designation:

Office:

1| mvgvwRK ebvqb Kvh@μg iiyi c~†e© A_ev iiyi ciciB ebwefvM G wel†q
Avcbv†K wK cÖwkÿb w`†qwQj ?

() n`v () bv

DËi n`v n†j DcKvi†fvMx†`i mv†_ ebwefv†Mi Pzw³ ^vÿ†ii c~†e©
Zv†`i†K wK Gi kZ@vejx mæú†K© Rvbv†bv ev cÖwkÿb †`qv n†qwQj?

() n`v () bv () ax†i ax†i Rvbv†bv n†qwQj †h†nZz GKe†i
AvZæ` Kiv KwVb

2| Avcbvi c†¶ wK DcKvi†fvMx evQvB†qi mgq mvgvwRK ebvqb bxwZgvjv Abyimb
Kiv mæœe n†qwQj?

() n`v () bv

DËi hw` bv nq Z†e mgm`v †Kv_vq e†j Avcwb g†b K†ib ?

3| Avcwb wK g†b K†ib mvgvwRK ebvqb †cÖvMÖvg iia mgq Gi mg`Í e`vqvfi hv
ebwefvM KZ©,K enb Kiv n†qwQj Zv Avgv†`i Av_©mvgvwRK Ae`v we†ePbvq
h†_ó wQj?

() n`v () bv

DËi hw` bv nq Z†e Avcwb wK Av†iv A_© eiv†İi wel†q Da©Zb
KZ...©cÿ†K %ogvwLK A_ev wjwLZfv†e AewnZ K†iwQ†jb ?

() n`v () bv

DËi bv n†j wK Kvi†Y AewnZ K†ibwb ?

K) AwZwi³ A_© eivİ GKwU RwUj I mgqmv†cÿ e`cvi

L) AwZwi³ A_© eivİ Pvlqvi c×wZ mæú†K© h†_ó AewnZ wQjvg bv

M) eivİK...Z A_© w`†qB KvRPvjv†Z eİcwiKi wQjvg

4| mvgvwRK ebvqb †cÖvMÖvgwU wK GKwU `vqx I cwi†kevÛe c×wZi DËg bwRi,
hv Avgv†`i †`†ki ¶wZMÖ`Í ebmæú` Dbœq†b f~wgKv ivL†e?

() n`v () bv

DËi hw` n`v nq, Zvn†j Avcbvi g†Z wKfv†e f~wgKv ivL†e ?-----

5| mvgvwRK ebvqb Kvh@μ†g DcKvi†fvMx†`i mKj †¶†Î AskMÖn†bi AvMÖn wK
Av†Mi †P†q GLb e,,w× †c†q†Q?

() n`v () bv

DËi hw` n`v nq, †Kvb †Kvb †ÿ†G AskMÖnb †ekx e,,w× †c†q†Q ? `qv
K†i μgbvæ^vi w`b (3-m†e©v`P, 2-†gvUv†gvwU, 1- AskMÖnb e,,w× cvqwb)

K) e`q cwiKíbv / Cost estimation []

L) eb m,,Rb I iýv []

M) MvQ weµq cÖwµqv I jvf e>Ub []

N)e`e`'vcbv KwgwU‡Z AskMÖnY I gZvgZ cÖ`vb []

6| Avcwb wK ch©vß msL`K gwnjv‡`i DcKvi‡fvMx wbe©vPb K‡iwQ‡jb ?

() n`v () bv

DËi hw` bv nq, Z‡e †Kb Ki‡Z cv†ibwb?

K) gwnjviv m‡PZb bq, ZvB ebvqb Kvh©µ‡g mn‡hvmxZv Kg K‡i

L) mgvRe`e`'v gwnjv‡`i AskMÖnb cQ>` K‡i bv

M) ch©vß msL`K gwnjv cvIqv hvqwb

DËi n`v n‡j, mvgvwRK ebvqb bxwZgvjv Abyhvqx e`e`'vcbv KwgwU‡Z gwnjv‡`i GKZ...Zxqvsk AskMÖnb Avek`K| Avcbvi GjvKvi †cÖvMÖv‡g wK Zv wbwðZ Kiv n‡q‡Q ?

() n`v () bv () gwnjv GKZ...Zxqvsk bv _vKvq KwgwU‡Z †bqv mæœe nqwb

7| e`e`'vcbv KwgwUi GKRB ,i~Z;c~b© m`m` wn‡m‡e ebwefv‡Mi cÖvZwbwaMb wK e`e`'vcbv KwgwUi mfvq gwnjviv gZvgZ w`‡j Zv ,i~Z;mnKv‡i we‡ePbv K‡ib?

() n`v () bv () gwnjviv mvavibZ gZvgZ †`qbw

8| eb e`e`'vcbv wel‡q miKv‡ii cý †_‡K cvidi‡gÝ AwWU Kiv n‡q‡Q | Avcwb wK g‡b K‡ib cvidi‡gÝ AwW‡Ui d‡j ebmæú` e`e`'vcbv wel‡q Avcbvi `ÿZv Av‡Mi †P‡q e,,w× †c‡q‡Q ?

() n`v () bv () cvidi‡gÝ AwW‡Ui mv‡_ mæú,,3 _vKvi my‡hvm nqwb

DËi n`v n‡j †Kvb wel‡q `ÿZv Av‡Mi †P‡q e,,w× †c‡q‡Q? `qv K‡i µgbvæ^vi w`b (3-m‡e©v`P, 2-†gvUv‡gvwU, 1-†Kvb `ÿZv e,,w× cvqwb)

K) cÖK...Z Kv‡Ri mv‡_ mvgb&Rm` †i‡L †iKW©, fvIPvi e`e`'vcbv ()

L) ebvqb bxwZgvjv cÖ‡qvM hv D‡Ïk` ev` Íevq‡b f~wgKv iv‡L ()

M) jä AvqeËb I e`e`'vcbvi †ÿ‡G Avw_©K bxwZgvjv Abymib ()

N) AwWU AvcwË Reve cÖ`vb I wb` úwË wel‡q ()

cvidi‡gÝ AwW‡Ui mv‡_ mæú,,3 _vKvi my‡hvm bv n‡j, Avcwb wK g‡b K‡ib RbM‡bi A_© e`‡q Rewew`wnZv wbwðZKi‡b I wbr`^ `ÿZv e,,w×i Rb` mæú,,3 _vK‡Z cvi‡j fv‡jv n‡Zv ?

() n`v () bv

9| cvidi†gÝ AwW†Ui cÖavb KvR n†jv mvgvwRK ebvq†bi cÖK...Z D†Īk AwR©Z n†q†Q wK bv Zv m†iRwg†b cixÿv Kiv | Avcbvi wK g†b nq Gi d†j (fwel†Z cybivq cvidi†gÝ AwWU n†Z cv†i GB wPŠÍvq) Da©Zb KZ...©c†yi gwbUwis Av†Mi †P†q e,,w× †c†q†Q ?

() n`v () bv

DĒi n`v n†j †Kvb †y†G gwbUwis Av†Mi †P†q e,,w× †c†q†Q? `qv K†i μgbv^avi w`b (3-m†e©v`P, 2-†gvUv†gvwU, 1-†Kvb `ÿZv e,,w× cvqwb)

K) cÖK...Z Kv†Ri mv†_ mvgm&Rm` †i†L †iKW©, fvIPvi e`e` `vcbv ()

L) ebvqb bxwZgvjv cÖ†qvM hv D†Īk` ev` Íevq†b f~wgKv iv†L ()

M) jä AvqeĒb I e`e` `vcbvi †y†G Avw_©K bxwZgvjv Abymib ()

N) AwWU AvcwĒ Reve cÖ`vb I wb` úwĒ wel†q ()

10| gvV ch©v†q ev` ÍevqbK...Z ŌmvgvwRK ebvqb †cÖvMÖvgŌ jvBb wgwbw÷^a A_vev †cÖvMÖvg e`e` `vcbv KZ...©cÿ KZ...©K mwVKfv†e g~j`vqb Kiv n†`Q| G wel†q Avcbvi wK g†b nq ?

(K) mšú~b©fv†e GKgZ (L) AvswkKfv†e GKgZ (M) GKgZ n†Z cviwQbv

DĒi (L) A_ev (M) n†j Avcbvi g†Z mgm`wU †Kv_vq wbwnZ?-

(K) jvBb wgwbw÷^a A_vev †cÖvMÖvg e`e` `vcbv KZ...©cÿ G wel†q D`vmxb

(L) jvBb wgwbw÷^a A_vev †cÖvMÖvg e`e` `vcbv KZ...©c†yi G wel†q `ÿZv bvB

(M) ch©vß ev†RU/A_© eivĪ bv cvIqv (N) Ab`vb`

11| eb GjvKvq †Kvb mgm`v (†hgb- MvQ Pzwi, Mv†Qi goK,f~wg AwaKvi, Avf`šÍixb †Kv>`j, AvBbk,•Ljv cwiw` `wZ BZ`vw`) n†j Gi cÖwZKv†ii Rb` ` `vbxq ebwefvM wK ` `vbxq RbcÖwZwbwa I Ab`vb` miKvix cÖwZôv†bi mwnZ ch©vß †KvAwW©†bkb Kivi †Póv K†i ev Gifc †Póv djcÖmy n†q†Q?

() n`v () bv

†Póv djcÖmy bv n†j †Kb nqwb ?

(K) Ab`vb` miKvix cÖwZôvb †KvAwW©†bkb AbvMÖnx/mvov †`q bv

(L) Ab` Kvib _vK†j wjLyb-----

12| AwWU c×wZ Abyhvqx AwWU wUg AwW†Ui ciciB cÖv_wgKfv†e GKwU wi†cvU© %Zix K†i hvi A†bK AeRv†f©kb P~ovšÍ wi†cvU© %Zixi c~†e©B wb` úwĒ Kiv mšœe | Avcbvi Kvh©vj†qi Gi~c cÖv_wgK AeRv†f©kb wb` úwĒi nvi wK m†šÍvmRbK?

() n`v () bv

DĚi hw` bv nq, Z†e cÖv_wgKfv†e mvavib AeRv†f©kb wb` úwĚi ††G mgm`vwU †Kv_vq e†j Avcbvi g†b nq ?

K) AwWU Awa`βi ch©vβ mn†hvMxZv K†i bv

L) jvBb wgwbw÷^a A_vev †cÖvMÖvg e`e`'vcbv KZ...©cÿ G wel†q D`vmb

M) AwWU Awa`β†ii mv†_ KZ...©†ÿi djcÖmy †hvMv†hvM nqvb

N) Ab` wbw`©ó Kvib _vK†j wjLyb----

13| GKB ai†bi AwWU AvcwĚ cybivq bv NUvi ††G jvBb wgwbw÷^a A_vev †cÖvMÖvg e`e`'vcbv KZ...©cÿ KZUzKz wmwivm e†j Avcwb g†b K†ib ?

K) A†bK wmwivm L) †gvUv†gvU wmwivm M) G†Kev†iB wmwivm bq

14| ch©vβ A_©, mgq Ges cÖwkwÿZ/ `ÿ Rbe†ji Afv†e cvidi†gÝ AwW†Ui we`Ívi Avgv†`i †`†k Zzjbvg~jKfv†e Kgl Avcwb wK g†b K†ib cvidi†gÝ AwWU wbqwgZ Kiv n†j Zv mvgvwrK ebvq†bi jÿ` AR©†b D†jL†hvM` f~wgKv ivL†e? () n`v () bv

DĚi hw` n`v nq, Z†e Zv †Kvb ††Ī, D†jØL Kiæb|

15| mvgvwrK ebvqb Kvh©µ†g AskMÖn†bi ci DcKvi†fvMx†`i A_©%obwZK Ae`v wK Av†Mi †P†q fv†jv n†q†Q e†j Avcbvi g†b nq? () n`v () bv

DĚi hw` n`v nq, Z†e wKfv†e Avcwb Zv ey†S†Qb ?

K) mšÍv†bi wkÿv wel†q Zviv GLb A†bK †ekx m†PZb

L) cywóKi Lv`MÖnY I mv`' wel†q m†PZb

M) DcKvi†fvMx†`i g†a` †mvmvj †bUIqvK© e,wx †c†q†Q, †h Kvi†b Zviv wb†R†i Dbœq†bi K_v wPšÍv K†i

N) Avq eĚb QvovI w_wbs Gi mgq I R;vjvbx KvV wewµ K†iI Avq Ki†Z cv†ib

O) Ab` †Kvb wbw`ó Kvib _vK†j wjLyb----

16| Avcwb wK g†b K†ib †h mvgvwrK ebvqb Kvh©µg ïæ nIqvi ci Avcbvi †cÖvMÖvgGjvKvi cÖvK...wZK cwi†ek Av†Mi †P†q DbœZ n†q†Q? () n`v () bv

Questionnaire 3: For Local Government Representative

(Question has been made with Bengali language for better understanding of Lower level local government representatives)

Basic information about the respondent:

Name:

Designation:

Union:

1| mvgvwrRK ebvqb Kvh©µg iiyi c~†e© - 'vbxq ebwefvM G wel†q Avcbv†K wK AewnZ Kiv Ges AbygwZ †bqvmn DcKvi†fvMx†`i wbe©vP†b Avcbvi gZvgZ wb†qWQj ?

() n`v () bv

DËi n`v n†j DcKvi†fvMx†`i mv†_ ebwefv†Mi Pzw³ - ^vy†ii c~†e© Z†`i†K wK Gi kZ©vejx mæú†K© Rvbv†bv ev cÖwkÿb †`qv n†qWQj?

() n`v () bv () ax†i ax†i Rvbv†bv n†qWQj

DËi bv n†j Avcbw wK Gi KviY - 'vbxq ebwefv†Mi wbKU Rvb†Z †P†qWQj†jb ?

() n`v () bv

2| Avcbw wK g†b K†ib mvgvwrRK ebvqb †cÖvMÖvg iiaei mgq Gi mg-Í e`vqvfi hv ebwefvM KZ©,K enb Kiv n†qWQj Zv Avgv†`i Av_©mvgvwrRK Ae-`v we†ePbvq h†_ó wQj?

() n`v () bv

†cÖvMÖvg iiaei mgq †h dvÛ eivÍ wQj Zv Li†Pi †¶†Í - 'vbxq RbcÖwZwbwa I e`e-`vcbv KwgwUi m`m` wn†m†e mfvq Avcbvi gZvgZ wb†qWQj ?

() n`v () bv

DËi bv n†j wK Kvi†Y gZvgZ †bqwb Zv Rvb†Z †P†qWQj†jb ?

() n`v () bv () e`ÍZvi Kvi†b Rvb†Z PvIqv nqwb

3| mvgvwrRK ebvqb †cÖvMÖvgwU wK cwi†kevÛe c×wZi GKwU DËg bwRi, hv Avcbvi GjvKvi ¶wZMÖ-` ebmæú` Dbæq†b f~wgKv ivL†e?

() n`v () bv

DËi hw` n`v nq, Zvn†j Avcbvi g†Z wKfv†e f~wgKv ivL†e ?-----

3| mvgvwrRK ebvqb Kvh©µ†g DcKvi†fvMx†`i AskMÖn†bi AvMÖn wK Av†Mi †P†q GLb e,,w× †c†q†Q?

() n`v () bv

DËi hw` n`v nq, †Kvb †y†G AskMÖnb †ekx e,,w× †c†q†Q ? `qv K†i µgbv^αvi w`b (3-m†e©v`P, 2-†gvUv†gvwU, 1- AskMÖnb e,,w× cvqwb)

- K) e`q cwiKfbv / Cost estimation []
- L) eb m,,Rb I iyv []
- M) MvQ weµq cÖwµqv I jvf e>Ub []
- N) e`e`vcbv KwgwU‡Z AskMÖnY I gZvgZ cÖ`vb []

4| mvgvwRK ebvqb Kvh©µ‡g gwnjv‡`i AskMÖn‡bi AvMÖn wK Av‡Mi †P‡q e,,w× †c‡q‡Q?

() n`v () bv

DËi hw` bv nq, Z‡e †Kb e,,w× cvqwb?

- K) gwnjviv m‡PZb bq, ZvB ebvqb Kvh©µ‡g mn‡hvMxZv Kg K‡i
- L) mgvRe`e`v gwnjv‡`i AskMÖnb cQ>` K‡i bv
- N) gwnjviv mvsmvwiK Kv‡R e`Í_v‡K

DËi n`v n‡j, mvgvwRK ebvqb bxwZgvjv Abyhvqx e`e`vcbv KwgwU‡Z gwnjv‡`i GKZ...Zxqvsk AskMÖnb Avek`K| Avcbvi GjvKvi †cÖvMÖv‡g wK Zv wbdZ Kiv n‡q‡Q?

() n`v () bv

DËi hw` bv n‡j, †Kb AskMÖnb wbdZ Kiv nqwb?

- K) gwnjviv m‡PZb bq, ZvB ebvqb Kvh©µ‡g mn‡hvMxZv Kg K‡i
- L) mgvRe`e`v gwnjv‡`i AskMÖnb cQ>` K‡i bv
- M) gwnjviv mvsmvwiK Kv‡R e`Í_v‡K

N) gwnjv GKZ...Zxqvsk bv_vKvq KwgwU‡Z †bqv mæe nqwb

5| e`e`vcbv KwgwUi GKRB ,i~Z;c~b© m`m` wn‡m‡e Avcwb wK e`e`vcbv KwgwUi mfvq gwnjviv gZvgZ w`‡j Zv ,i~Z;mnKv‡i we‡ePbv K‡ib?

() n`v () bv

6| eb e`e`vcbv wel‡q miKv‡ii cÿ †_‡K cvidi‡gÝ AwWU Kiv n‡q‡Q | Avcwb wK g‡b K‡ib cvidi‡gÝ AwW‡Ui d‡j ‡mev cÖ`vb wel‡q ebwefv‡Mi Kg©`ÿZv Av‡Mi †P‡q e,,w× †c‡q‡Q , KviY ebwefvM‡K AwW‡Ui wbKU Review`wnZv wbdZ Ki‡Z nq?

() n`v () bv () cvidi‡gÝ AwW‡Ui wel‡q wKQz Rvwbbv Z‡e ‡mev cÖ`vb Av‡Mi †P‡q DbæZ n‡q‡Q

DËi n`v n‡j †Kvb wel‡q ‡mev cÖ`vb Av‡Mi †P‡q e,,w× †c‡q‡Q? `qv K‡i µgbvæ^vi w`b (3-m‡e©v`P, 2-†gvUv‡gvwU, 1-†Kvb `ÿZv e,,w× cvqwb)

- K) e`q cwiKfbv / Cost estimation []
- L) eb m,,Rb I iyv []

M) MvQ weμq cÖwμqv I jvf e>Ub []

N) e`e`'vcbv KwgwU‡Z AskMÖnY I gZvgZ cÖ`vb []

7| cvidi‡gÝ AwW‡Ui cÖavb KvR n‡jv mvgvwRK ebvq‡bi cÖK...Z D‡Īk` AwR©Z n‡q‡Q wK bv Zv m‡iRwg‡b cixÿv Kiv| Avcbvi wK g‡b nq Gi d‡j (fwel`‡Z cybivq cvidi‡gÝ AwWU n‡Z cv‡i GB wPšÍvq) ebwefv‡Mi gwUwis Av‡Mi †P‡q e,,w× †c‡q‡Q?

() n`v () bv

DĪi n`v n‡j †Kvb ‡ÿ‡G gwUwis Av‡Mi †P‡q e,,w× †c‡q‡Q? `qv K‡i μgbvα`vi w`b (1-m‡e©v`P, 2-†gvUv‡gvwU)

K) e`q cwiKĪbvi mv‡_ mvgb&Rm` †i‡L KvR Kiv ()

L) ebvqb bxwZgvjv cÖ‡qvM hv D‡Īk` ev`Íevq‡b f~wgKv iv‡L ()

M) MvQ weμq cÖwμqv I jä AvqeĒb e`e`'vcbvi ()

N) e`e`'vcbv KwgwUi wbqwgZ mfv I mK‡ji AskMÖn‡b Drmνn cÖ`vb ()

8| eb GjvKvq †Kvb mgm`v (†hgb- MvQ Pzwi, Mv‡Qi goK,f~wg AwaKvi, Avf`šÍixb †Kv>`j, AvBbk,•Ljv cwiw`'wZ BZ`vw`) n‡j Gi cÖwZKv‡ii Rb` ebwefvM wK`'vbxq RbcÖwZwbwa I Ab`vb` miKvix cÖwZôv‡bi mwnZ ch©vβ †hvMv‡hvM Kivi †Póv K‡i ev Gifc †Póv djcÖmy n‡q‡Q?

() n`v () bv

‡Póv djcÖmy bv n‡j †Kb nqwb ?

(K) `vbxq RbcÖwZwbwa Gwel‡q AbvMÖnx

(L) Ab`vb` miKvix cÖwZôvb †KvAwW©‡bk‡b mvov w`‡Z Pvq bv

(M) &Giæc NUbv KL‡bv N‡Uwb, ZvB wKQy ej‡Z cviebv

(N) Ab` Kvib _vK‡j wjLyb-----

10| ch©vβ A_©, mgq Ges cÖwkwÿZ/`ÿ Rbe‡ji Afv‡e cvidi‡gÝ AwW‡Ui we`Ívi Avgv‡`i †`‡k Zzjbvg~jKfv‡e Kgl Avcbw wK g‡b K‡ib cvidi‡gÝ AwWU wbqwgZ Kiv n‡j Zv mvgvwRK ebvq‡bi jÿ` AR©‡b D‡jL†hvM` f~wgKv ivL‡e?

() n`v () bv

11| mvgvwRK ebvqb KvH©μ‡g AskMÖn‡bi ci Avcbvi GjvKvi DcKvi‡fvMx‡`i A_©%bwZK Ae`'v wK Av‡Mi †P‡q fv‡jv n‡q‡Q e‡j Avcbvi g‡b nq?

() n`v () bv

DĪi hw` n`v nq, Z‡e wKfv‡e Avcbw Zv ey‡S‡Qb ?

K) mšÍv‡bi wkÿv wel‡q Zviv GLb A‡bK ‡ekx m‡PZb

L) cywóKi Lv`MÖnY I mv`'` wel‡q m‡PZb

M) DcKvi†fvMx†`i g†a` †mvmvj †bUIqvK© e.,w× †c†q†Q, †h Kvi†b Zviv
wb†R†`i Dbœq†bi K_v wPšÍv K†i

N) Avq eÈb QvovI w_wbs Gi mgq I wbqwgZ Rjvjvbx KvV wewµ K†iI Avq
Ki†Z cv†ib

O) Ab` †Kvb wbw`ó Kvib _vK†j wjLyb----

12| Avcbw wK g†b K†ib †h mvgvwRK ebvqb Kvh©µg ïæ nIqvi ci Avcbvi GjvKvi
cÖvK...wZK cwi†ek Av†Mi †P†q DbœZ n†q†Q?

() n`v () bv

Questionnaire4: For Audit Personnel

Basic information about the respondent:

Name (optional)

Designation

Office

1. Do you think that the resources (cost and forest land) provided by SF program on first rotation of tree planting has been used efficiently?

yes no

If no, what type of irregularities did you find? Pls specify---

2. Do you think that the allocated resources that the FD got during program initiation were sufficient depending on our socio-economic conditions?

yes no

If no did you recommend for more allocation in your audit report?

yes no

3. Do you think that the beneficiaries got all benefit on time?

yes no

4. According to Audit Report 2007-08, there was delay of benefit disbursement (at DFO, Bogra delay was up to six years) which might impact on next rotation of resource planning. Do you think that (or Do you have any evidence that) this observation have made positive impact on economic and efficient use of resources next time?

yes no after submitting report we didn't examine that

If any specific comments about Q3 pls specify-----

5. Did the beneficiaries motivated to use TFF for other forestry development activities such as social network, awareness etc apart from plantation?

yes no

6. Did FD able to make any positive change on management system during or after Performance Audit?

yes no

If yes, please rank below such as 3 for highest, 2 for medium and 1 for lowest

economic and efficient use of resources on next rotation

involvement of beneficiaries to make estimation of costs after first rotation

if problems arise FD try to resolve that

involvement of beneficiaries on tender process

regular meeting with farmers and inspection on project site by the management

7. Did you find any discrepancies to select beneficiaries according to the SF rules?

yes no

If yes, pls specify.

8. Do you think that the beneficiaries are selecting now according to the SF rules compare to the selection of starting period?

yes no

9. According to Audit Report 2007-08, without uniting the beneficiaries the cost provided for plantation were damaged due to internal conflicts among beneficiaries. Do you think (or Do you have any evidence) that this observation have made serious to FD staff to use resources efficiently by uniting beneficiaries?

yes no after submitting report we didn't examine that

If any specific comments about Q4 pls specify-----

10. Do you think that the beneficiaries are now more united to protect their forest after first rotation of getting benefits and more importantly after Audit?

yes no

11. Did you get any evidence of discrepancies of participation of beneficiaries on SF as per SF rules during audit period?

yes no

If yes, please rank below----- (3 for highest, 2 for medium and 1 for lowest)

- benefit sharing has influenced for more participation
- involvement of farmers in planning and implementation phase
- management committee's meetings are holding more than before
- opinion of the beneficiaries accepted on meeting
- management committee formed on time

12. Did you get any evidence of increased participation of women on SF program especially in case of taking new SF program as per SF rules during audit period?

- yes no

If yes, has the participation of women on management committee been ensured according to social forestry rules?

- yes no

If no, did the FD able to raise any logical reason of not incorporating women at least one third on management committee?

- yes no available women participants were not in groups

13. According to the documents you examined or conversation with the auditee during audit, do you think that the beneficiaries and staffs of FD get available training/ workshop etc to deal with the SF program efficiently before starting the program?

- yes no
 we didn't get documents but heard from them about training

If yes, did the SF program authority able to maintain documents according to the rules?

- yes no

If not, according to you, why?

14. During audit did you find any discrepancies (either during documentation or interviewing clients) by FD to sign contract agreement with farmers?

- yes no

If yes, did they resolve it or did the beneficiaries started to learn about CA from FD?

15. Did you find any evidences of keeping records of meeting or benefits by the beneficiaries?

- yes no

16. Do you think that the skill of the management of FD has been increased to maintain records after Performance Audit?

yes no

17. According to Audit Report 2007-2008, the benefits of the beneficiaries have not been disbursed up to May, 2009 at seven DFO offices which has been audited. Do you think that (or Do you have any evidence that) this observation has made positive impacts on benefit disbursement on time?

yes no after submitting report we didn't examine that

If any specific comments about Q11 pls specify-----

18. According to the audit process audit team make a local inspection report which constitutes more observations than the final audit report. Is the percentage of observations the management authority able to settle by their compliance before making final report is satisfactory?

yes no

19. How would you rank the following impact of SF after introducing Performance audit? Pls write 1 for yes and 2 for no on the right side.

(a) Ownership among the beneficiaries has been established

(b) Livelihood opportunities has been increased

© Range of poverty has been decreased

(d) Quality of life/ economic condition of the beneficiaries increased

(e) Empowerment of the beneficiaries on decision making process

(f) Engagement on community development activities

20. The higher authorities are playing their role satisfactorily by reviewing/monitoring/ verifying records according to achieved results. How much do you agree?

Disagree Partially agree Fully agree

21. Is FD able to make coordination with other government department to resolve problems which are related to other departments?

Yes No

22. How would you rank the responsiveness of the project authority in giving/taking timely reply/action as per audit recommendations against observations raised? (1 for lowest, 2 for medium, 3 for highest).

[1] [2] [3]

Do you think that the timely action/reply will increase the accountability of the program?

Yes No

23. How much conscious the auditees (project management and ministries) are to check/ avoid recurrence of similar irregularity detected through auditing?

Not much Medium Very much

24. Due to resource (time, budget, personnel etc) constraints, performance audit is conducted in a very limited scale. Do you think that performance audit have brought better result in ensuring overall objective of the SF projectS?

Yes No Not sure

If not please make a comment-----

Thank You for your kind cooperation.

Mahbuba Khatoon Minu

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Audit and Accounts Cadre, 20th
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Research Plan

Annexure 2

1. Research Schedule

Sl	Activities	2012				
		February	March	April	May	June
1	Research Proposal and Review of Literature					
2	Make Questionnaire and Data Collection from field					
3	Overview of Empirical Data and writing Chapter Four and Five					
4	Data Analysis and Writing Chapter Five and Six					
5	Data Analysis and Writing Chapter Six and Seven					

2. Data Collection Schedule

Data Collection Methods	Data Collection Techniques	Sample Size	Schedule
Survey	Information has been collected according to semi-structured questionnaire. Questions were both open ended and close ended.	45	Tangail from 7 th to 18 th March (Only Official Working days)
			Dinajpur from 20 th to 30 th March (Only Official Working days)
Interview	Interviews of selected persons have been taken with open ended questionnaire.	5	From 7 th to 15 th March And From 2 nd to 7 th April

Additional Tables according to Collected Data

Table Regarding Correlation between independent variables and the result of the SF program

Independent Variable: Economic Use of resources

Correlation between indicators of economic use of resources and the improved management of SF program

		All cost/resources provided by FD during initiation of SF program	Enhanced livelihood opportunities after attending program
All cost/resources provided by FD during initiation of SF program	Pearson Correlation	1	.530(**)
	Sig. (2-tailed)		.000
	N	45	45
Enhanced livelihood opportunities after attending program	Pearson Correlation	.530(**)	1
	Sig. (2-tailed)	.000	
	N	45	45

** Correlation is significant at the 0.01 level (2-tailed).

		Beneficiaries made estimation of cost on next rotation	Empowerment of beneficiaries on decision making
Beneficiaries made estimation of cost on next rotation	Pearson Correlation	1	.570(**)
	Sig. (2-tailed)		.000
	N	45	45
Empowerment of beneficiaries on decision making	Pearson Correlation	.570(**)	1
	Sig. (2-tailed)	.000	
	N	45	45

** Correlation is significant at the 0.01 level (2-tailed).

		Beneficiaries got expected benefit on time	Improved economic conditions at the expected level
Beneficiaries got expected benefit on time	Pearson Correlation	1	.480(**)
	Sig. (2-tailed)		.001
	N	45	45
Improved economic conditions at the expected level	Pearson Correlation	.480(**)	1
	Sig. (2-tailed)	.001	
	N	45	45

** Correlation is significant at the 0.01 level (2-tailed).

		Beneficiaries motivated to use TFF for other development activities	Engagement on social activities(awareness, social network etc) has been increased
Beneficiaries motivated to use TFF for other development activities	Pearson Correlation	1	.730(**)
	Sig. (2-tailed)		.000
	N	45	45
Engagement on social activities(awareness, social network etc) has been increased	Pearson Correlation	.730(**)	1
	Sig. (2-tailed)	.000	
	N	45	45

** Correlation is significant at the 0.01 level (2-tailed).

Independent Variable: Efficient Service Delivery

Correlation between efficient service delivery and the improved management of SF program

		Beneficiaries selected later according to SF rules	Enhanced livelihood opportunities after attending program
Beneficiaries selected later according to SF rules	Pearson Correlation	1	.824(**)
	Sig. (2-tailed)		.000
	N	45	45
Enhanced livelihood opportunities after attending program	Pearson Correlation	.824(**)	1
	Sig. (2-tailed)	.000	
	N	45	45

** Correlation is significant at the 0.01 level (2-tailed).

		Empowerment of beneficiaries on decision making	Beneficiaries organized after first rotation of plantation
Empowerment of beneficiaries on decision making	Pearson Correlation	1	.480(**)
	Sig. (2-tailed)		.001
	N	45	45
Beneficiaries organized after first rotation of plantation	Pearson Correlation	.480(**)	1
	Sig. (2-tailed)	.001	
	N	45	45

** Correlation is significant at the 0.01 level (2-tailed).

		Problems solved by FD/management committee	Accountability of the program increased
Problems solved by FD/management committee	Pearson Correlation	1	.679(**)
	Sig. (2-tailed)		.002
	N	45	18
Accountability of the program increased	Pearson Correlation	.679(**)	1
	Sig. (2-tailed)	.002	
	N	18	18

** Correlation is significant at the 0.01 level (2-tailed).

		Management committee formed on time for smooth implementation	Empowerment of beneficiaries on decision making
Management committee formed on time for smooth implementation	Pearson Correlation	1	.687(**)
	Sig. (2-tailed)		.000
	N	45	45
Empowerment of beneficiaries on decision making	Pearson Correlation	.687(**)	1
	Sig. (2-tailed)	.000	
	N	45	45

** Correlation is significant at the 0.01 level (2-tailed).

		Emoowerment of beneficiaries on decision making	Opinion of the beneficiaries took on meeting
Emoowerment of beneficiaries on decision making	Pearson Correlation	1	.871(**)
	Sig. (2-tailed)		.000
	N	45	45
Opinion of the beneficiaries took on meeting	Pearson Correlation	.871(**)	1
	Sig. (2-tailed)	.000	
	N	45	45

** Correlation is significant at the 0.01 level (2-tailed).

		One third women participation on management committee	Empowerment of beneficiaries on decision making
One third women participation on management committee	Pearson Correlation	1	.373(*)
	Sig. (2-tailed)		.012
	N	45	45
Empowerment of beneficiaries on decision making	Pearson Correlation	.373(*)	1
	Sig. (2-tailed)	.012	
	N	45	45

* Correlation is significant at the 0.05 level (2-tailed).

		Increased participation of the beneficiaries due to economic benefits	Empowerment of beneficiaries on decision making
Increased participation of the beneficiaries due to economic benefits	Pearson Correlation	1	.447(**)
	Sig. (2-tailed)		.002
	N	45	45
Empowerment of beneficiaries on decision making	Pearson Correlation	.447(**)	1
	Sig. (2-tailed)	.002	
	N	45	45

** Correlation is significant at the 0.01 level (2-tailed).

		Beneficiaries took decision on tender process	Empowerment of beneficiaries on decision making
Beneficiaries took decision on tender process	Pearson Correlation	1	.639(**)
	Sig. (2-tailed)		.000
	N	45	45
Empowerment of beneficiaries on decision making	Pearson Correlation	.639(**)	1
	Sig. (2-tailed)	.000	
	N	45	45

** Correlation is significant at the 0.01 level (2-tailed).

Independent Variable: More Concern to Maintain Records
Correlation between more concern to maintain records and the improved quality of SF program

		Beneficiaries got training during starting of SF program	Improved forest condition due to increased tree cover
Beneficiaries got training during starting of SF program	Pearson Correlation	1	.(a)
	Sig. (2-tailed)		.
	N	36	36
Improved forest condition due to increased tree cover	Pearson Correlation	.(a)	.(a)
	Sig. (2-tailed)		.
	N	36	36

a Cannot be computed because at least one of the variables is constant.

		Beneficiaries learned detail conditions of CA later	Empowerment of beneficiaries on decision making
Beneficiaries learned detail conditions of CA later	Pearson Correlation	1	.169
	Sig. (2-tailed)		.267
	N	45	45
Empowerment of beneficiaries on decision making	Pearson Correlation	.169	1
	Sig. (2-tailed)	.267	
	N	45	45

		Beneficiaries kept records of decision of meeting and benefits	Empowerment of beneficiaries on decision making
Beneficiaries kept records of decision of meeting and benefits	Pearson Correlation	.(a)	.(a)
	Sig. (2-tailed)	.	.
	N	45	45
Empowerment of beneficiaries on decision making	Pearson Correlation	.(a)	1
	Sig. (2-tailed)	.	.
	N	45	45

a Cannot be computed because at least one of the variables is constant.

		PA help to increase skill of mngt to maintain records	Accountability of the program increased
PA help to increase skill of mngt to maintain records	Pearson Correlation	.(a)	.(a)
	Sig. (2-tailed)	.	.
	N	45	18
Accountability of the program increased	Pearson Correlation	.(a)	1
	Sig. (2-tailed)	.	.
	N	18	18

a Cannot be computed because at least one of the variables is constant.

		Similar type of audit observation has been decreased on last audit report	Accountability of the program increased
Similar type of audit observation has been decreased on last audit report	Pearson Correlation	1	.661(**)
	Sig. (2-tailed)	.	.003
	N	18	18
Accountability of the program increased	Pearson Correlation	.661(**)	1
	Sig. (2-tailed)	.003	.
	N	18	18

** Correlation is significant at the 0.01 level (2-tailed).

		Scale of getting feedback about audit observation from FD is satisfactory	Communication between FD and audit office has been increased
Scale of getting feedback about audit observation from FD is satisfactory	Pearson Correlation	1	.756(**)
	Sig. (2-tailed)		.000
	N	18	18
Communication between FD and audit office has been increased	Pearson Correlation	.756(**)	1
	Sig. (2-tailed)	.000	
	N	18	18

** Correlation is significant at the 0.01 level (2-tailed).