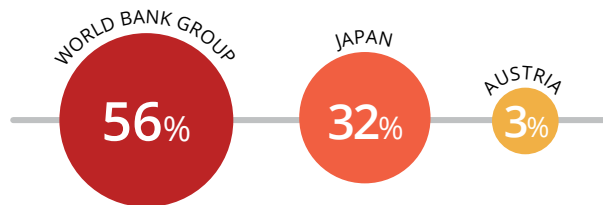


Bhutan

Bhutan is a lower middle-income country and a least developed country (LDC) with a GNI of 2,660 USD per capita (2017) and a population of 81,000 inhabitants (2017). In the 2018 Monitoring Round, Bhutan reported on 89 million USD in development co-operation flows.

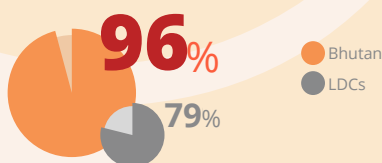
Major development partners in the 2018 Monitoring Round (by reported disbursements in 2017)



1. National development planning and results orientation

Overall quality of national results framework

High-quality, inclusive and results-oriented development strategies are critical for countries' ownership over their development and the implementation of the 2030 Agenda and the Sustainable Development Goals (SDGs). The quality of national development planning in Bhutan is **high (96%)**.

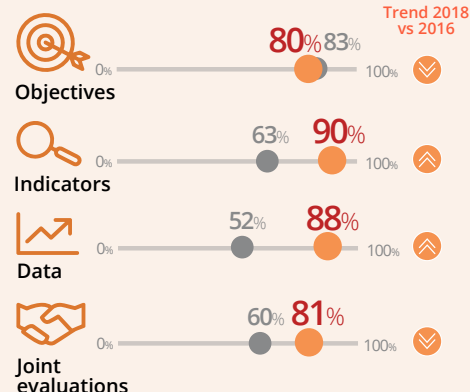
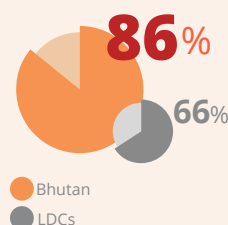


Extent of use of country-owned results frameworks by development partners

Development partner alignment to country-led development priorities is at the heart of country ownership. Global Partnership monitoring assesses whether interventions: draw objectives from national development strategies; draw indicators from country results frameworks; use government data and statistics for monitoring; and involve government in evaluations. The first three elements provide the official data to report on SDG indicator 17.15.1. In Bhutan, development partners align to country priorities to a **high extent (86% - SDG indicator 17.15.1)**.



SDG 17.15.1



The national development strategy and results framework...

... defines priorities, targets and indicators



YES

... includes budget or costing information



YES

... aligns to SDGs



YES

Regular progress reports are available



YES

2. Multi-stakeholder engagement

Recognising that successful development efforts require the inclusive and equitable participation of all actors, the 2030 Agenda calls for collective action by the whole of society. Global Partnership monitoring examines the engagement of civil society and the private sector from both the perspective of the government and representatives of these stakeholder groups.

Quality of public-private dialogue

Government representatives perceive the quality of public-private dialogue as **consolidating** and large private sector firms as **emerging**.



GOVERNMENT

SMEs



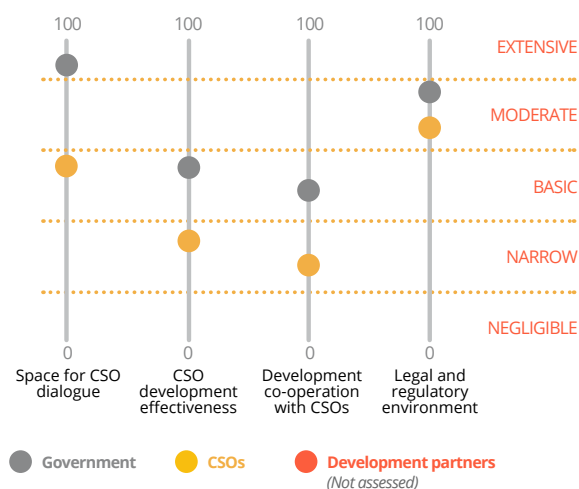
LARGE FIRMS

TRADE UNIONS

Effective Consolidating Emerging Weak Not assessed

Enabling environment for civil society organisations...

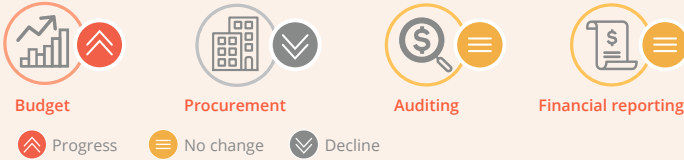
... was reported as **moderate** by government representatives, and **basic** by civil society organisations.



3. Quality and use of public financial management systems

Strengthening public financial management systems

Strong public financial management (PFM) systems are an essential element of good governance and vital to achieving development goals. Bhutan experienced **progress** in the quality of its PFM systems.

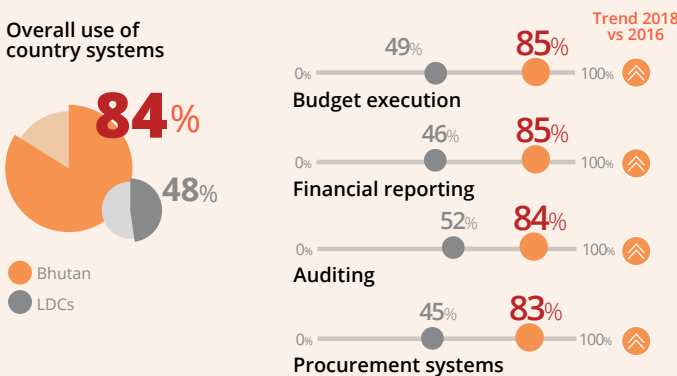


Development partners' use of country systems

Development partners' use of these systems to deliver co-operation both lowers transaction costs but also helps to accelerate their strengthening. In Bhutan, use of country PFM systems **increased** from **31%** in 2016 to **84%** in 2018.

Further, legislative oversight of the budget has **decreased**. The share of development co-operation recorded on budgets subject to parliamentary scrutiny **decreased** from **71%** in 2016 to **26%** in 2018.

Overall use of country systems



Systems to track and make public allocations for gender equality and women's empowerment

Adequate and effective financing is essential to achieve gender equality and to empower all women and girls. Bhutan has **all of the elements** of a system in place to track and make public allocations for gender equality and women's empowerment, **fully meeting the requirements of SDG indicator 5.c.1.**

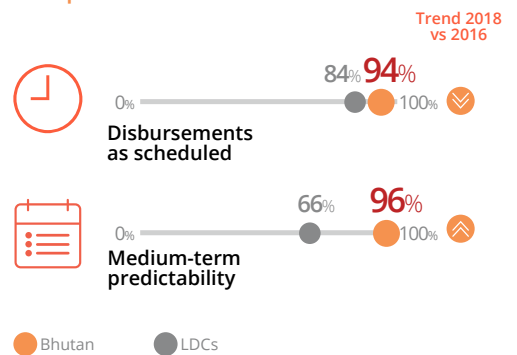


4. Predictability and forward planning

High-quality and timely information on development co-operation helps governments in planning and managing resources for results and can guide development partners in coordinating their support with other providers, as to avoid fragmentation and duplication of efforts.

Annual predictability of development co-operation is **high**, with **94%** of co-operation disbursed as scheduled. Medium-term predictability is **high**, with **96%** of co-operation available in forward looking expenditure plans for the next three years.

Predictability of development co-operation



Systems to track development co-operation information in Bhutan

94% of development partners report through one or more of these systems



5. Mutual accountability mechanisms

Mutual accountability underpins the efforts of development actors to meet joint commitments, improve how they work together and increase their development effectiveness. Mutual accountability mechanisms are made up of multiple, reinforcing components that can help enhance transparency and accountability at country level. Global Partnership monitoring defines and assesses mutual accountability against five components. Bhutan has **four out of five** components in place.

