Leaving No One Behind

United Nations Sustainable Development Partnership Framework for Bhutan
2019-2023
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The Royal Government of Bhutan and the United Nations Country Team, commit to engage in a strategic partnership to improve the lives of people, especially those most vulnerable. We shall work closely with all stakeholders for the achievement of the 12th Five-Year Plan, the Sustainable Development Goals, and the progressive realization of human rights. In pursuing these goals, we will ensure the transparent and accountable use of the resources made available to us for this purpose. Our collective endeavour is to assist all people living in Bhutan to build a ‘Just, Harmonious and a Sustainable Society through enhanced Decentralization’, which ensures ‘No one is Left Behind’.

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Executive summary

This United Nations Sustainable Development Framework (UNSDPF) articulates the collective vision of the UN system in Bhutan for 2019-2023.

Achieving Agenda 2030 and graduating from the Least Developed Country (LDC) category in a sustainable manner requires continued partnership between the Royal Government of Bhutan, its development partners, key stakeholders, as well as between UN agencies.

Focusing on sustainable development as Bhutan becomes a Lower Middle-Income Country (LMIC) will help ensure a smooth transition and avoid a reversal of results already achieved.

The overall goal of the United Nations’ support to Bhutan from 2019 to 2023 is to support “A Just, harmonious and sustainable Bhutan where no one is left behind”. Based on a theory of change, the UN aims to mobilize and invest an estimated USD 120 million to achieve results in four outcome areas, by 2023:

Outcome One: Enhanced access to and use of reliable and timely data for inclusive and evidence-based policy and decision making;

Outcome Two: Vulnerable and unreached people access and receive quality health, nutrition, protection, education, water, sanitation and hygiene services;

Outcome Three: National stakeholders strengthened to provide equal opportunities for all, particularly women, and vulnerable groups; and

Outcome Four: Bhutan’s communities and its economy are more resilient to climate-induced and other disasters and biodiversity loss as well as economic vulnerability.

These four outcomes will help implement the 2030 Agenda in Bhutan, as part of a universal action to leave no one behind, end poverty in all its forms and dimensions, and heal and secure our planet. The UN contributions are building on Bhutan’s international human rights commitments. Further, the four outcomes directly support the RGoB’s 12th Five Year Plan 2019 – 2023 and ten of its sixteen National Key Results Areas1.

The ongoing UN reform requires delivering results effectively through strengthened and accountable leadership and a new generation of country teams. United Nations entities with a regional and / or headquarters presence will provide support, strategic guidance and services to country teams. The United Nations Economic and Social Commission for Asia and the Pacific (ESCAP) has a primary role as a policy think tank, to provide data and analytical services and policy advice to address regional issues and support the development of a wide range of regional norms, standards and conventions. The 2030 Agenda requires the UN to adopt a modular approach to country presence, where the configuration of the UNCT—their composition, skill sets, functions and focus—is driven by the government and national stakeholders based on their nationally-defined plans and priorities in the framework of the Sustainable Development Goals. Considering the ongoing UN development system reform process, the UN Country Team will update implementation arrangements on an ongoing basis.

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1 National Key Results Area 2,3,5,6,7,8,10,13,14,16
to reflect the repositioning of the United Nations Development System to deliver the 2030 Agenda.

The UN will use **integrated programming** across the outcome areas to help Bhutan traverse the ‘last mile’ to LDC graduation. These new challenges require different and augmented capacities to tackle complexity and interdependence. Further, cross-sectoral and multi-dimensional work requires coherent, innovative policies and testing new ways to find solutions.

The UN will deliver **joint programmes** with multiple UN agencies in critical areas, including on SDGs and data, the rights of people with disabilities, violence against women and children, and resilience, disaster preparedness and response. In line with UN development system reform, the UN will further harmonize business operations across agencies to increase efficiencies and reduce costs.
1. Country Context

1. Bhutan is a development success story. The gradual opening of its economy in the early 1960’s led to rapid development of the Kingdom, underpinned by impressive socioeconomic progress. Its unique philosophy of maximizing Gross National Happiness (GNH) enabled Bhutan to balance economic development with the preservation of its natural environment and cultural traditions. Democratic governance in Bhutan has taken root.

2. While Bhutan is one of the smallest economies in the world, it is also one of the fastest growing economies, and is considered by the World Bank’s classification as a lower Middle-Income Country (LMIC). A combination of prudent fiscal and monetary policy, as well as robust investments in hydropower has largely facilitated its growth over the years. Bhutan’s progress in human development has also been significant, having achieved or surpassed targets in five of eight Millennium Development Goals (MDGs), and is ranked in the medium HDI category. As testament to the tremendous socioeconomic progress made over the decades, Bhutan is expected to graduate from the UN’s Least Developed Countries (LDC) category in 2023, with the RGOB calling the 12th FYP “the last mile to LDC graduation”.

3. However, several remaining gaps in the MDG achievement still need to be addressed, even as Bhutan works towards meeting the SDG targets. Bhutan continues to face serious structural impediments to address its economic vulnerability and exposure to various shocks. The sustainability of the economy is a challenge given that economic growth is driven primarily by the public sector and the financial support of its development partners. An over-reliance on hydropower increases its vulnerability, as the sustainability of the sector is inextricably linked to climate change impacts and effective biodiversity management.

4. While Bhutan is recognised as a leader in sustainable development and environmental stewardship, management of co-benefits and trade-offs, along with balancing of conservation and development, continues to be a challenge. It also remains highly vulnerable to climate induced disasters and hazards, with potentially huge consequences for its nature-dependent livelihoods and long-term sustainability of its hydropower- and agriculture-based economy.
2. Socio-economic Challenges

5. Bhutan continues to face a number of persisting development challenges, while at the same time facing several emerging issues. Many of these are crosscutting and underlie key disparities and vulnerabilities in the country—and if left unaddressed, will exacerbate constraints to effective and sustainable development.

6. Climate change impacts: With changes in temperature, precipitation and extreme weather events all recorded to be occurring at increasing variability, climate change impacts are assessed as posing the greatest threat to farmlands/agriculture, followed by water resources and supply systems, and forests. As Bhutan’s socioeconomic wellbeing depends heavily on these sectors, exploration and implementation of technologies and other opportunities that will enhance the resilience of agricultural and related resources is critical.

7. The potential contamination of drinking water sources due to floods and landslides, with serious health consequences, is also a concern. Moreover, the potential impacts of extreme weather events leading to natural disasters, as Bhutan has already experienced, can be devastating for a country with a small economy, population and land area—thus requiring concerted mitigation and adaptation measures, including disaster risk management and preparedness.

8. Poverty and income inequalities: Bhutan’s concerted efforts and successes at reducing poverty and improving overall life conditions for its people requires to be built upon, to bridge remaining gaps and to ensure that development remains inclusive and equitable. Across Dzongkhags (districts), income poverty rates range from a high of 33 per cent to a low of 0.3 per cent, with poverty still considered a “rural phenomenon”. At the same time, there is the need to look into the nature of urban poverty, even as poverty rate in urban areas is much lower than in rural area. Income inequality remains high as measured by the Gini Index, standing at 0.38 in 2017.

9. More than five percent of Bhutanese are multi-dimensionally poor, again with wide variations between rural and urban areas. Children are found to be especially vulnerable, with multidimensional poverty highest for children aged 0-9 years. Effective planning and policy interventions can be facilitated with updated assessments of the drivers of poverty in the country based on the most recent data available.

10. Urbanisation and its social implications: The pace of urbanisation has been astonishingly swift, and despite increased opportunities, associated challenges have also increased. These include the difficulty in meeting increasing demand for safe water supply and sanitation, solid waste management, air pollution, forest and land degradation.

11. The urban context also presents a set of social issues, for instance, inadequate housing and civic amenities, informal settlements, many young migrants working in the informal economy and more vulnerable to exploitation, trafficking in persons is an emerging concern, among others. Yet when it comes to the urban poor and other vulnerable groups, a need still
exists for clear data and a clear development strategy. Considering not just the environmental but also the various social dimensions of urban living, it will be pertinent to approach and manage urbanisation holistically.

12. **Resilient children and youth**: A need also exists to ensure the wellbeing of young Bhutanese and to develop their potential, as currently the efforts of Government and non-Government agencies to address youth-related issues continue to be fragmented. Increasing numbers of young Bhutanese, including children, are being exposed to various protection issues, with potential negative impact on their wholesome development and wellbeing. In all, a need exists for a more comprehensive understanding of the situation of young Bhutanese today, from all angles, including the views of youth and children themselves.

13. **Wellbeing of the elderly**: While working more strategically towards the welfare of young people, it is also necessary for Bhutan to anticipate and plan for the needs of the elderly population. Currently, no formal policy or dedicated agency exists to oversee matters concerning the elderly population. There are currently 43,064 people over 65 years in Bhutan, 5.9 per cent of the total population. Appropriate care and support systems for the elderly (in need of support) will need to be explored given demographic trends, and changes in traditional family structures.

14. **Persons with disabilities**: Currently, around 15,567 (52.1 per cent of them women) people have a “lot of difficulty” in or “cannot do at all” any of the five disability domains (seeing, hearing, walking, cognition, self-care and communication). While Bhutan signed the Convention on the Rights of Persons with Disabilities (CRPD) in 2010, it is yet to be ratified. A National Policy for Disability is currently being formulated. In the absence of a lead agency, coordination is difficult for an area that requires a cross-sectoral and collaborative approach.

15. Pressing challenges to empowering persons with disabilities include a lack of relevant professionals, disability-friendly infrastructure, and a comprehensive social protection scheme; as well as limited livelihood opportunities, susceptibility to abuse, and unhelpful beliefs and negative attitudes, among others.

16. **Quality and sustainability of social sectors**: While significant achievements have been made in the social sectors, challenges have become more complex and nuanced. Quality of healthcare is greatly impacted by shortage of appropriate personnel and capacities, as demonstrated by the fact that there are only three doctors and 14 nurses per 10,000 population.

17. Sustainability of the sector is impacted by, among other factors, the fact that while the country still struggles with communicable diseases, **non-communicable diseases** are on the rise (with 13.5 per cent of the adult population found to have three or more modifiable risk factors in 2014). Well-considered solutions are thus essential for sustainability of the healthcare system, especially given that free basic public health is a constitutional right, and currently five percent of the Total Health Expenditure (THE) is spent on referrals outside the
country.

18. Likewise, issues of quality and inclusiveness also remain in the education sector. Ensuring equitable and quality education learning outcomes remains a challenge, as does the issue of ensuring that the last out-of-school child is enrolled. While increases in school enrolment indicates improved access, it does not indicate the actual progress in terms of education quality. Quality of education is a major concern. Gender parity at tertiary levels has not been achieved, indicating that additional measures need to be instituted to improve girls’ participation.

19. Maturity of participation in democracy and decentralisation: Bhutan is still a young democracy with a need to strengthen experience and capacities related to various levels of governance and forms of democratic engagement. As a parliamentary democracy, the question of continuity of Members of Parliament (MP) is inevitable, which then raises the need for strengthening parliamentary institutions. As the justice sector illustrates, inter-agency challenges are exacerbated by conflicting laws.

20. The level and quality of civic engagement is another area that requires strengthening. Civic awareness and understanding of democratic governance, and the role of civil society in promoting democratic values and influencing decision-making, people’s participation and social accountability remains to be fully realised. Additional dimensions of the challenges to deepening democratic culture in the country relate to decentralisation and effective public service delivery. With the planned decentralisation of resources in the 12th FYP, stakeholders will need greater clarity on modes of engagement in implementing related programmes at the local government level.
3. Strategic priorities

21. The Royal Government of Bhutan (RGoB) aims to achieve a just, harmonious and sustainable society through enhanced decentralization. The 12th Five-Year Plan (FYP) defines a just society as one where every citizen has equitable access to resources and opportunities to pursue and realize individual and national aspirations. GNH as the philosophy and policy approach of Bhutan underpins the importance of leaving no-one behind. The 12th FYP has defined 16 National Key Results Areas, ten of which directly aim at leaving no one behind.2

22. In support of the RGoB’s achievement of its 12th FYP and beyond, the UN will support the people of Bhutan by focusing first on those furthest behind. In 2016, Bhutan identified 14 socio-economic groups as being at risk of being left behind.3

Figure 1: Socio-economic groups that the RGoB has identified as being vulnerable

- Children in conflict with the law
- Elderly in need of support
- Female workers working at Drayangs
- Persons practicing risky sexual behaviour
- Persons using drugs and alcohol
- Persons with disabilities
- Orphans
- Out of school children
- People living with HIV
- Single parents and their children
- People who beg
- Vulnerable urban dwellers
- Unemployed youth
- Victims of domestic violence

23. In addition, certain geographic areas have been identified as particularly susceptible to the impacts of climate change, where communities must cope with significant changes in rainfall patterns and related impacts on agriculture and livelihoods.

24. This United Nations Sustainable Development Partnership Framework (UNSDPF) 2019-2023 is the strategic, medium-term results framework of the UN. It describes the collective vision and response of the UN system to a successful, smooth transition from LDC status.

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2 National Key Results Area 2,3,5,6,7,8,10,13,14,16
25. Based on the overall theory of change, the UN will work towards **four concrete outcomes** to contribute to Bhutan being a just, harmonious and sustainable country where **no one is left behind**.

![Figure 2: UNSDPF Outcomes by 2023](image)

These four outcomes are **interlinked and inter-dependent**\(^4\) as are the 17 SDGs.

26. This UNSDPF is one of the first in a new generation of UN frameworks that respond to the 2016 **Quadrennial Comprehensive Policy review** (QCPR). It is also one of the first frameworks that is based on the revised guidance of the UN Sustainable Development Group for simpler, more strategic, outcome-focused frameworks. While UN Bhutan has Delivered as One since 2008, with joint annual work plans agreed and signed by the RGoB and the UN, the UNSDPF goes a step further: this framework defines **joint outputs** by all UN agencies to prepare for a time when there may not be any agency-specific country programmes, making the UNSDPF the central programme and programming tool of the UN.

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\(^4\) While evidence on people at risk for policies and decision making (outcome 1) is a distinct outcome, it also serves as a foundation and a building block for work towards the other three outcomes. Access and use of quality services (outcome 2) enhances resilience to climate-induced and other disasters and biodiversity loss (outcome 4) and equal opportunities for women and vulnerable people (outcome 3) — and vice versa.
27. Furthermore, the UN’s overall goal supports Bhutan in implementing the Istanbul Programme of Action for the Least Developed Countries, a global commitment to support the special development needs of least developed countries.\(^5\)

28. The UN’s strategic priorities are based on a **Common Country Analysis** with five analytical modules that were led by UN agencies with in-depth knowledge and expertise. Based on issues identified in the country analysis, the UNSDPF was developed jointly by the UN in close consultation and co-ordination with the RGoB.

**National priorities and the Sustainable Development Goals**

29. The UNSDPF outcomes are closely aligned with the 12th FYP 2018–2023 and ten of its **National Key Results Areas** (NKRAs). They directly contribute to Bhutan’s actions to achieve **12 SDGs and targets**\(^6\). Please refer to Annex 3 for linkages between the UNSDPF outcomes and the SDGs and national priorities.

**The theory of change**

30. This framework is based on a **theory of change** that has emerged from extensive consultations with the RGoB, development partners, civil society, academia and the private sector. The following describes the elements required for Bhutan to be a just, harmonious and sustainable country where **no one is left behind**: 

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\(^5\) The Istanbul Programme of Action for the Least Developed Countries charts out the international community’s vision and strategy for the sustainable development of LDCs for the next decade with a strong focus on developing their productive capacities.

\(^6\) Given the interlinked and indivisible nature of the SDGs, the UN indirectly contributes to all SDGs.
Overall theory of change

Bhutan is a just, harmonious and sustainable country where no one is left behind

Enhanced access to and use of reliable and timely data for inclusive and evidence-based policy and decision-making

Central agencies and local governments are better able to integrate, monitor and report on Five Year Plans and SDGs

Disaggregated data on gender, vulnerable groups, multi hazard preparedness and risk reduction is available and used effectively

Vulnerable and unreached people access and use quality health, nutrition, protection, education, water, sanitation and hygiene services

Enhanced protection of children and women

Pre-school education and care for unreached children and adolescents has improved

Improved policies and strategies for health, nutrition and water, sanitation and hygiene

National stakeholders provide equal opportunities for all, particularly women and vulnerable groups

Improved enabling environment for civil society to advance opportunities for, and increase resilience of, targeted vulnerable groups

Parliament and justice sector capacities and approaches are strengthened with increased inclusion, transparency and accountability

Bhutan’s communities and its economy are more resilient to climate-induced and other disasters and biodiversity loss as well as economic vulnerability

Inclusive, risk-informed systems and capacities in order to enable people to benefit from conservation and sustainable management of natural resources, and reduced environmental and health risks

National policies and capacities are in place that foster innovative financing and value added and nature-based business solutions

Greenhouse gas emissions managed in selected sectors

Improved capacities to prepare for and respond to disasters
The underlying risks and assumptions are defined in detail in chapter 3.
The UN’s comparative advantage

31. The UN has a comparative advantage in **five areas** in supporting Bhutan’s transition: impartiality; the use of systems thinking to tackle complex challenges; the ability to take risks in testing new approaches; the capacity to convene and manage multi-dimensional partnerships; and coordinated response capacity in times of disaster.⁷

32. **Impartiality:** The UN is uniquely placed to support the mainstreaming and adoption of international human rights norms and standards in Bhutan. It is an effective, impartial convener of a wide range of national and international partners, particularly with regional neighbours and through South-South cooperation. The UN provides support to national statistical data collection, especially for data on vulnerable groups and SDG performance.

33. **Systems thinking to tackle complex challenges:** Jointly, the UN offers solutions on a wide range of issues. It is well placed to tackle complex development problems that cut across multiple sectors, including systems thinking. The UN not only has access to in-country expertise of resident agencies but can also support Bhutan tap into the diverse and deep expertise of non-resident UN agencies. In addition, the UN can facilitate access to regional and global knowledge networks for the RGoB, civil society and academia.

34. **Taking risks in testing new approaches:** Working towards GNH and the SDGs requires deliberate, calculated investments in identifying and testing new ways of triggering innovation. Jointly, the UN has increasing experience in proto-typing and testing innovations – including technological innovations, adaptive programming, data innovations and alternative sources of financing.⁸

35. **Capacity to convene and manage multi-dimensional partnerships:** The UN system has decades of experience in effectively working with multiple partners, stakeholders and development partners. It will effectively support the emphasis on enhanced cooperation, coordination, consolidation (‘Triple C’) in the 12th FYP that requires working across different sectors and ministries in complex collaborative settings. This includes successfully leveraging of financial and other resources through global partnerships.

36. **Coordinated response capacity in times of disaster:** The UN brings global and regional expertise to ensure sustainability and resilience is integrated into national activities through risk-informed programming. The UN is in a unique position to ensure that the right arrangements are in place for a timely, effective and coordinated response from the international community in times of a disaster. This requires the UN to work closely with the RGoB to align international and national emergency coordination structures, strengthen post disaster needs assessment capacity and to develop and implement disaster contingency plans.

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⁷ Based on a) Report on UN Comparative Advantage Analysis, UN 2017, b) Common Country Analysis, UN 2017

⁸ Examples of the UN’s innovative work in Bhutan are its innovative support to electric vehicles, early childhood care and development, “last mile” finance models that unlock public and private resources and testing innovative approaches for Bhutan’s emergency preparedness and response mechanisms.
Bhutan’s Human rights commitment

37. The UN will support the RGoB in implementing its commitments under the **Human Rights related conventions** that have been signed and/or ratified by the RGoB:

*Figure 3: Human Rights related conventions of the RGoB*

<table>
<thead>
<tr>
<th>Name of Human Rights (related) Convention</th>
<th>Year of signature (s) and/or ratification (r)</th>
</tr>
</thead>
<tbody>
<tr>
<td>Convention on the Elimination of all forms of Racial Discrimination</td>
<td>1973 (s)</td>
</tr>
<tr>
<td>Convention on the Elimination of all Forms of Discrimination Against Women</td>
<td>1980 (s), 1981 (r)</td>
</tr>
<tr>
<td>Convention on the Rights of the Child</td>
<td>1990 (s), 1990 (r)</td>
</tr>
<tr>
<td>International Conference on Population and Development</td>
<td>1994 (s)</td>
</tr>
<tr>
<td>Optional Protocol on the Convention on the Rights of the Child on the Involvement of Children in Armed Conflict</td>
<td>2005 (s), 2009 (r)</td>
</tr>
<tr>
<td>Convention on the Rights of Persons with Disabilities</td>
<td>2010 (s)</td>
</tr>
<tr>
<td>SAARC Convention on Regional Arrangements for the Promotion of Child Welfare in South Asia</td>
<td>2002 (s), 2005 (r)</td>
</tr>
<tr>
<td>SAARC Convention on Preventing and Combating Trafficking in Women and Children for Prostitution</td>
<td>2002 (s), 2003 (r)</td>
</tr>
</tbody>
</table>

38. Specifically, the UNSDPF directly contributes to fulfilling the following recommendations for Bhutan:

<table>
<thead>
<tr>
<th>UNSDPF outcome</th>
<th>Recommendations based on Human Rights conventions</th>
</tr>
</thead>
<tbody>
<tr>
<td>1. Enhanced access to and use of reliable and timely data for inclusive and evidence-based policy and decision-making.</td>
<td><strong>Convention on the Rights of the Child</strong>, recommendations 8(b), 9(a) to (d), 10(a) and (b), 39(b) <strong>Convention on the Elimination of all Forms of Discrimination Against Women 2016</strong>, recommendations 9(a), 13 (b), (c), (d), 17 (c) and (d), 19(e); 21(b), (c), 25(b), (c), 31, 33, 35, 37(a), 41</td>
</tr>
<tr>
<td>2. Vulnerable and unreached people access and receive quality health, nutrition, protection, education, water, sanitation and hygiene services.</td>
<td><strong>Convention on the Rights of the Child</strong>, recommendations 5, 6, 7, 8(a), (c), 11(a), 15(a) and (b), 17(a) and (b), 28(a) and (b), 29, 30, 32(a) to (h), 34, 35(f), (g), 42(a), (b) (c), 44(a), (b), (c) <strong>Convention on the Elimination of all Forms of Discrimination Against Women 2016</strong>, recommendations 17(a) and (b), 25(a), (c), (d), 29(a), (b), 37(c), 44</td>
</tr>
</tbody>
</table>
| 3. National stakeholders provide equal opportunities for all, particularly women and vulnerable groups. | **Convention on the Rights of the Child**, recommendations 10(b), (c) 12, 13(a) and (b), 16(a), (b), (c), 18(a), (b), 21, 22(a), (b) (c), 24(a) to (f), 26, 27, 33, 35(a) to (e), 39(a), (c) to (g), 40, 41, 46(a) to (d), 47(a) to (f), 48(a) to (e), 49, 50, 51, 52, 53 **Convention on the Elimination of all Forms of Discrimination Against Women 2016**, recommendations 9(b), 11(a), (b), (c),
| 4. Bhutan’s communities and its economy are more resilient to climate-induced and other disasters and biodiversity loss as well as economic vulnerability | 13(a), 15, 19(a) to (e), (f), 21(a) and (d), 23(a), (b), (c), 27(a), (b), (c), 31, 37(b), Optional Protocol 38, 39, 40, 42, 43, 45, 46 |
| Convention on the Rights of the Child, recommendations 36(a), (b), (c), 37 |
| Convention on the Elimination of all Forms of Discrimination Against Women 2016, recommendations 35 |
Outcome One: *Enhanced access to and use of reliable and timely data for inclusive and evidence-based policy and decision-making*

**Participating Agencies:** UNFPA (Lead), FAO, ITC, UNCDF, UNDESA, UNCTAD, UNDP, UNESCAP, UNESCO, UNICEF, UNOCHA, UN Women, WFP, WHO

**Challenges**

39. The RGoB, in its mid-term review of the 11th FYP, found **data gaps**, resulting from a weak statistical system in providing reliable and credible information, to be a major challenge. Reliable, timely evidence is critical for Bhutan to be able to develop policies and programmes for and to measure progress towards GNH, the SDGs, and the 12th FYP so that no one is left behind.

40. Overall, Bhutan’s **national statistical system** scores below average in the South Asian region.9 No data or only partial data is currently available in Bhutan for two thirds of the 244 indicators of the SDGs. The legislation governing official statistics is outdated. Provisions of an Executive Order from 2006 are not always implemented, and the country lacks a statistical law.10 A national statistics development strategy has been adopted but is not fully implemented. Data producers, even within ministries, typically use divergent methodologies and systems for data collection. There is limited coordination and communication within the national statistics systems which often results in weak data quality and availability. The statistical system remains fragile due to a lack of human resources, limited coordination, data weaknesses, and the absence of a legal framework for statistical interventions.

**The UN’s strategy**

41. Evidence-based public policies and budgets require **more and better data** on those at risk of being left behind and ensuring **better use of data** for policy-making, monitoring and evaluations. The UN will continue to support Bhutan in strengthening **National Statistical Systems**. This will ensure a coordination role for the NSB in collecting timely, accurate data, including data on the SDGs. Further, we will support the RGoB in making data accessible to all who want to use them while ensuring privacy and confidentiality as well as quality assurance.

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9 In 2016, the World Bank’s Statistical Capacity Indicator for Bhutan was calculated to be 69 out of 100, compared to an average score of 73 for the region. Bhutan is particularly lagging regarding methodologies and the periodicity of statistical data. Statistical Capacity Indicator, World Bank, [http://datatopics.worldbank.org/statisticalcapacity/](http://datatopics.worldbank.org/statisticalcapacity/)

10 Data Ecosystem Mapping, National Statistical Bureau/Gross National Happiness Commission, Bhutan, September 2017, p.40
The UN will promote and support new thinking in evidence-based policy making, experimental data practices with policy pilots, and incentivise behavioural frameworks that are data driven. The UN will promote scalable innovations to generate and use real-time data to inform annual planning and budget decisions in the social sector. Real-time awareness of the status of the population, and real-time feedback on the effectiveness of policy actions, will in turn allow for an adaptive approach to development, and ultimately, to greater resilience and better outcomes for the people of Bhutan. The UN will leverage technical and policy support from non-resident agencies working on data and statistics, including the advancement of gender statistics. The UN will work closely with the World Bank and the Asian Development Bank (thus ensuring key development partners’ support in data is coherent and complements the efforts and actions of each partner).

**Planned outputs**

*Central agencies and local governments are better able to integrate, monitor and report on the Five-year Plans and SDGs.*

42. Improving the quality of data on those at risk of being left behind will require revising existing **legislation**, the enactment of a statistical law and the implementation of the microdata dissemination policy and the National Statistics Development Strategy. The UN will support Bhutan to create mechanisms that ensure effective dialogue between data users and data producers and better coordination between and within sectors at central and local levels. Advisory support will also be provided to coordinate and consolidate data collection along sector value chains, including on smallholders and producers, to better inform evidence-based capacity building and policy support.

43. Building on the data ecosystem assessment, the UN will support mapping specific **data needs**, propose how to **bridge data gaps** and support the RGoB in **monitoring and reporting** on the 12th FYP and the SDGs. The UN will provide continuous, complementary and technical support, including through ESCAP and South-South cooperation. Further, the UN will support the capacity development of relevant agencies and local governments, including city municipalities, to analyse progress towards the 12th FYP and SDGs, using data-driven solutions. With considerable authority devolved to local governments, there is a need for towns and local governments to better plan, budget, and monitor progress, to address technical capacity gaps, and to incubate innovation and youth’s civic engagement.

44. The UN will continue to support the RGoB in carrying out a multi-year **policy, research and knowledge management** agenda – including on emerging issues such as rural-urban migration and urbanisation.11

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11 138,700 (19%) of Bhutan’s population of around 735,600 currently live in the metropolitan area of Thimphu.
decentralization and Bhutan’s graduation from LDC status. This will be done through analysis of existing and new data from the Human Development perspective to generate policy solutions. In addition, the UN will support the formulation of long-term vision documents and the development of flagship programmes in the 12th Five-Year Plan.

45. The UN will assist in **accelerating digitization** of monitoring and reporting systems and management information systems. Introduction of real-time data systems such as the integrated school-based nutrition, health and education monitoring and reporting system will assist the RGoB in reducing laborious analogue systems, increase cost-efficiencies and close the learning loop through digitization.

46. The UN plays a leading role in assisting in a **sustainable exit from aid dependence**, through investment in capacities to formulate and implement **trade and investment** policies and regulations. When meeting the graduation criteria for a second time in a row, the United Nations Department of Economic and Social Affairs (UNDESA) and the United Nations Conference on Trade and Development (UNCTAD) will jointly support a smooth transition. The UN Resident Coordinator’s Office (RCO) will facilitate consultations and coordinate UN support to the RGoB in preparation of an LDC graduation transition strategy. In the context of the country’ graduation from Least Developed Countries, the strategy will assist Bhutan in better integrating the international trading system with targeted and sequenced policy recommendations on debt management, trade development and foreign investment.

**Disaggregated data on gender, vulnerable groups, multi-hazard preparedness and risk reduction is available and used effectively**

47. The UN will support central and local governments to **use better data for policies that address vulnerable groups**. This will require filling existing data gaps for tracking the SDGs as well as data requirements for monitoring and evaluating the 12th FYP. The UN will support Bhutan in filling data gaps regarding disaggregated data, including based on sex, and support improvements in compiling, aggregating, and analysing administrative data. In line with the structural transformation of the economy and the Royal Monetary Authority’s initiative with Priority Sector Lending, the UN will support the development of a reliable evidence base for accelerating financial inclusion.

48. The UN will support the capacities of the RGoB and its partners to generate and utilise quality evidence and monitor the situation of **children and adolescents**. Support will be provided to research and surveys at national scale, allowing for sub-national stratification. The UN will also strengthen capacities to collect, analyse and use data on the sexual and reproductive health needs of adolescents and young men and women.

49. The UN is committed to jointly support data and evidence-based analysis and tools to enable gender-sensitive, risk-informed **disaster** prevention and preparedness. The UN will invest in the capacities of the RGoB to improve **early warning systems**, to monitor **food security and resilience**, carry out rapid post disaster needs assessments, and to better manage data for essential **emergency** services. The UN will provide technical support and training on the use of data and analysis to inform humanitarian response decision making and

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12 including a Multiple Indicator Cluster Survey (MICS) in 2020
coordination. Further, the UN will support the use of timely climate and seismic data and knowledge, develop disaster impact modelling and review environmental expenditure data combining climate and biodiversity, including linkages to poverty.
Outcome Two: **By 2023, vulnerable and unreached people access and receive quality health, nutrition, protection, education, water, sanitation and hygiene services**

**Participating Agencies:** UNICEF (Lead), UNCDF, UNESCO, UNFPA, UNODC, UN Women, WFP, WHO

**Challenges**

50. To realize Bhutan’s social policy objectives, the RGoB has invested more than 25% of GDP in social sector programmes, primarily health and education, to ensure universal basic social services. While access to social services has significantly improved, challenges to leaving no one behind have become more complex. Overcoming persistent disparities requires quality delivery of services, the full implementation of policies and programmes, and regulatory oversight with focus on extending quality services to communities most under-served and furthest behind. It also involves changes in deeply entrenched social norms, stronger institutional capacities, and robust systems to ensure increased accountability.

51. Numerous factors make children vulnerable, including wealth quintile, gender, location, age, disability, social norms, a high divorce rate, and the need to improve parenting practices. **Violence against women and girls** remains prevalent. Nearly one in four ever-partnered women aged 15-49 is likely to experience some form of domestic violence involving their intimate partner. Pressing challenges to empowering persons with disabilities include a lack of relevant professionals, disability-friendly infrastructure, and a comprehensive social protection scheme; as well as limited livelihood opportunities.

52. Issues of quality and inclusiveness remain in education. Ensuring equitable and quality education learning outcomes remain a challenge, as does the issue of ensuring that the last out-of-school child is enrolled. Access to early childhood care and development services for 0-3-year-olds remains to be further developed. In addition, **new-born and maternal health** is part of the unfinished agenda of the MDGs.

53. **Adequate food** all year round is not guaranteed for all people. About 27% of households consume less than the daily minimum calorific requirement, resulting in nearly 30% of the population facing malnourishment and related health issues. Despite significant reduction

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15 National Health Survey 2012
16 See blogs.worldbank.org/endpovertyinsouthasia/what-are-we-doing-improve-food-security-bhutan
among children under five in the last decade, the prevalence of chronic malnutrition (stunting) and anemia are still of moderate to severe public health significance.

54. While Bhutan continues to address communicable diseases, the number of noncommunicable diseases is on the rise with considerable and increasing health expenditures as a result. The country is committed to developing capacities to detect, assess, notify and respond to major public health events. However, the implementation of core capacities needs to be better defined. Communication and collaboration between the human and animal health sectors needs to be enhanced.

The UN’s strategy

55. To improve access of vulnerable and unreached people to quality social services, the UN will continue to support the protection of children and women, provide education and care for unreached children and adolescents, and support policies and strategies for water, sanitation and hygiene. The UN will support food fortification, a proven strategy to address micronutrient deficiencies by adding essential vitamins and minerals to commonly eaten staple foods to improve nutrient intake. Further, the UN will support health systems based on primary health care and universal health coverage. This will include access to sexual and reproductive health information and services, especially for adolescents and youth. In preparation for Bhutan’s graduation from the LDC status, and to ensure that social sectors continue to receive priority, the UN will increasingly focus on upstream advocacy and capacity building on social inclusion and gender responsiveness, including at decentralised levels.

Planned outputs

Enhanced protection of children and women

56. The UN will strengthen national capacities to provide better services to protect children. The UN will support: the implementation of a child protection central management information system; national-level research on child labour, child marriage, online abuse and exploitation; and violence against children. The UN will prioritise enhanced capacities for social service workforce personnel, empowering them to recognise protection concerns, including violence against children, thus ensuring an effective response. Further, the UN will support the implementation of protection legislation by improving capacities of District Women and Child Welfare Committees, the police and the justice system.

57. The UN will expand its work on violence against women and trafficking in persons. It will support the RGoB by providing technical assistance and services for joint fund mobilization to prevent and respond to violence, prevent drug use, and counter trafficking and corruption.

Pre-school education and care for unreached children and adolescents have improved

58. The UN will support the strengthening of quality pre-school education, as well as piloting and upscaling innovations, including for early childhood and care development in unreached areas. Improved learning performance and assessments will be emphasised, as will the inclusion of children with disabilities, and support to quality education for adolescents, particularly girls.
59. Further, the UN will continue supporting the RGoB to ensure inclusive and equitable quality education for all as committed in the Bhutan Education Blueprint, the 12th FYP, and in the SDGs. The UN will provide technical assistance to the Ministry of Education and relevant authorities by enhancing the capacity for education sector planning, statistics, curriculum development, teacher training, and learning assessments.

**Improved policies and strategies for health, nutrition and water, sanitation and hygiene**

60. The UN will prioritise health system strengthening for universal health coverage of primary health care services through enhanced service delivery and cross-sectoral coordination of quality, inclusive services for health, nutrition, water, sanitation and hygiene services. This includes updating and assessing national health policies, strategies and plans, including a national strategy for traditional medicine. The UN will support a national eHealth strategy, quality improvement systems, and the capacity for implementing WHO guidelines, norms and standards, health management information system, as well as human resources. Piloting of innovative interventions will include enhanced technology for mother and child health tracking and death surveillance, and scale-up in unreached areas. The UN will strengthen the capacities of health workers in these areas as well as in menstrual hygiene management. Further, demand generation will be scaled up by strengthening relevant health communication, especially in high-burden and unreached areas. Health through the life course will be promoted by supporting strategies to end preventable maternal, child and newborn deaths and reducing birth defects, healthy ageing and prevention and management of the adverse impacts of environmental determinants.

61. The UN will support expanding rice fortification from school feeding into mainstream society by supporting the establishment of a regulatory and enforcement framework for rice fortification and the capacity of food manufacturers in the application of norms and regulations. UN will support the RGoB in developing and implementing the National School Nutrition Programme. Further, support will be provided in targeted areas, for improved food security and nutrition and resilience to climate-related shocks and seasonal stresses. The UN will assist the RGoB in reducing micronutrient deficiencies, improve health practises and enhance dietary diversity among school children supported by expansion of fortified rice and other fortified foods, promotion of improved school menus and dietary behaviours and better access to fresh food from local farmers. Improved sanitation services at schools will further contribute to better health status of children. Additionally, the UN will support the implementation of the national salt reduction strategy and nutrition rehabilitation in all Nutrition Rehabilitation Units.
Outcome Three: By 2023, National stakeholders provide equal opportunities for all, particularly women and vulnerable groups

Participating Agencies: UNDP (Lead), UN Women, UNICEF, UNFPA, UN Women, WFP, WHO

Challenges

62. To be a just, harmonious and sustainable middle-income country where no one is left behind, Bhutan will need to enhance women’s equality and empowerment and address underlying disparities and vulnerabilities. This requires equal opportunities for women, children, young people and vulnerable groups, a reduction of poverty and income inequality, and more democratic engagement. It also includes active participation of civil society and community-based organizations and academia in reducing vulnerabilities and supporting the transition from LDC status.

63. The last mile of poverty reduction is usually the most difficult: there is evidence of urban poverty as an emerging issue, given the steady rural-urban migration. Across age groups, multidimensional poverty is currently highest for children aged 0–9 years.

64. Gender gaps are evident in unemployment and educational outcomes. Progress on gender mainstreaming is weighed by the structural causes of traditional social norms, cultural beliefs and stereotypes. The feminization of agriculture places increasing pressure on women who stay behind in villages with growing farm labour shortages. Tolerance of domestic violence is high in all social groups, and women are generally less happy than men.17

65. Despite an increase in positive attitudes towards Bhutan’s 15,567 people with disabilities, challenges remain. Pressing challenges to empowering persons with disabilities include a lack of relevant professionals, disability-friendly infrastructure, and a comprehensive social protection scheme, and limited livelihood opportunities and susceptibility to abuse.

66. Bhutan is still a young democracy with a need to strengthen experience and capacities related to various levels of governance and forms of democratic engagement, including with Parliament. Civic engagement of women and young people requires further strengthening. Civic awareness and understanding of democratic governance and people’s participation and social accountability remains to be fully realised.

67. Inter-agency challenges are exacerbated by conflicting laws and limited functioning of coordination mechanisms. Further, an increased demand for specialist knowledge amongst the judicial and legislative branches of RGoB on such issues as environmental law are currently not being met.

17 Study on Situation of Violence against Women in Bhutan, NCWC 2012
The UN’s strategy

68. Inclusive governance determines whether the poor and vulnerable enjoy the full benefits of development. The UN will support the implementation of national key results areas on justice and gender through mutually reinforcing strategies of strengthening democratic institutions, supporting decentralisation, broadening civic space for participation, supporting the achievement of gender equal elective offices and promoting women’s participation at decision making levels, and enhanced delivery of justice services, particularly for vulnerable groups.

Planned outputs

Improved enabling environment for civil society to advance opportunities for, and increase resilience of targeted vulnerable groups

69. The UN will enhance the capacities of relevant institutions to influence change, particularly those working with the RGoB on the needs of vulnerable groups. At the same time, the UN will advance upstream policy efforts to tackle inequality, especially with respect to women and girls – as articulated in National Key Result Area 10. Further, the UN will strengthen central agencies and Local Governments to mainstream SDGs, including the integration of natural resource, climate and disaster management into local plans with stronger engagement of women and persons with disabilities.

Parliament and justice sector capacities and approaches are strengthened with increased inclusion, transparency and accountability

70. The UN will support the implementation of strategic plans of the justice sector. This includes induction support for new parliamentarians, capacity development on civic engagement, technical assistance in the harmonization and review of laws, the institutionalization of a legal aid system, and meeting specialized needs in emerging areas such as contract and environmental law. The UN will also support Bhutan in advancing and responding to Universal Periodic Review recommendations.

71. The UN will deepen its support for gender equality in elective offices. This will include institutional capacities to implement legislation and policies to enhance women’s political participation and representation through the involvement of national partners.
Outcome Four: By 2023, Bhutan’s communities and its economy are more resilient to climate-induced and other disasters and biodiversity loss as well as economic vulnerability

**Participating Agencies:** UNDP (Lead), FAO, IFAD, ITC, UNICEF, UN Environment, UNOCHA, WFP

**Challenges**

72. Climate-induced and other disasters are threatening poverty reduction and Bhutan’s economy. Future progress in eradicating poverty - and preventing people from falling back into poverty – will depend in part on how successfully Bhutan manages the relationship between its people and the land.

73. With nearly 60 % of the population relying on agriculture to make a living, poverty is predominantly rural in nature. Climate-related disasters have increased in number and magnitude, reversing the gains of farming communities. Projected variability in rainfall due to climate change may jeopardize future hydropower revenues, on which poverty eradication will depend. Further, Bhutan falls in one of the most seismically active zones in the Himalayas.

74. Urbanization has given rise to vulnerabilities. Increased demands for safe water supply, sanitation, and solid waste management are not being met. Air pollution is rising, with a tripling of light vehicle importation since 2005. Public transport – the predominant mode of transport for women - remains weak.

75. Effective environmental management provides opportunities to advance a green economy, help build an ethical private sector, and create jobs as a result. However, climate-induced and other disasters can make the economy more fragile through a lack of diversification, a dependency on low-productivity agriculture, and climate and biodiversity loss impact. Bhutan’s exports are, however, highly concentrated, with about 80% consisting of 10 commodities, and 80% destined to the Indian market. This high degree of trade concentration leaves the country economically vulnerable.

76. Globally, women and children are disproportionately affected by climate change and disasters, both because of the roles they play in growing food and providing for the energy and water needs of their families and because they comprise many poor communities that depend on natural resources for their livelihood.
Balancing conservation and development continues to be a challenge. Direct pressures on conservation and biodiversity include land use conversion, habitat fragmentation and degradation, forest fires, over-harvesting of natural resources, poaching and illegal harvesting as well as human-wildlife conflicts. While Bhutan’s conservation record is strong, adaptation and mitigation systems are not yet fully in place, and the RGoB lacks the necessary data information systems, response plans and coordination systems to adequately prepare for emergencies.

Disaster management institutions are not well prepared to respond to major disasters in the country. Several additional elements are required: an effective disaster management institutional framework, improved coordination amongst sectors and agencies, hazard zonation and vulnerability mapping and disaster management plans and contingency plans.

The UN’s strategy

Lessons from the UN’s previous experiences show that disaster risk reduction, climate change adaptation and sustainable development need to be pursued as mutually supportive rather than ‘stand-alone’ goals. The UN’s strategy is to focus on advancing a climate-resilient, green and job-rich economy that result in poverty reduction. In addressing the poverty-environment nexus, the UN will target landscapes where low GNH levels, job creation and climate vulnerability merge, avoiding overlap and seeking collaboration with partners such as the World Bank and the World Wildlife Fund through a careful mapping. The UN will further its collaboration with the World Bank in our support to disaster risk reduction, capitalizing on the existing global preparedness partnership that both organizations are committed to.

Planned outputs

Inclusive, risk-informed systems and capacities in order to enable people to benefit from conservation and sustainable management of natural resources, and reduced environmental and health risks

The UN will invest in improving the resilience of and quality of life for farmers, particularly women, through smart agricultural approaches. This will include supporting integrated landscape management, including water and soil management, putting in place effective biological corridors, enhancing sustainable forest management, and climate-proof critical infrastructures such as irrigation systems and access roads, to reduce disruptions to market access. Overall, the UN will support ecosystem-based climate change adaptation, institutional strengthening under the Montreal Protocol and mainstreaming activities under poverty-environment initiatives.

Further, the UN will support Bhutan’s agricultural transition from a subsistence-based sector to an increasingly sustainable value chain and market-driven sector. It will do so by focusing on marketing and climate-resilient farming practices. This aims to sustainably increase agricultural production, enhance agricultural production systems to absorb climate-induced shocks, and institute value chain and marketing systems for horticulture, vegetable and dairy products.
National policies and capacities are in place that foster innovative financing and value added and nature-based business solutions

82. The UN will assist Bhutan’s smooth transition from being an LDC with graduation support measures, including on economic and trade diversification and job creation, development finance, and national and sub-national capacity development. With low GNH levels among youth and youth unemployment a national priority, the UN will enhance entrepreneurialism and civic engagement through innovative approaches and partnerships. The UN will also invest in capacity development and livelihood alternatives for rural and urban youth to expand job and livelihood prospects in line with the Priority Sector Lending initiative, including in agriculture and ecotourism. The UN will support capacity enhancement of key stakeholders on climate change action in the 12th FYP. Further, the UN will improve the environment for the export of high-value horticulture and handicraft textile products, especially for women and young people.

83. At the same time, the UN will invest its technical skills to maximize timely access to technology and green financing, including through the Green Climate Fund, Global Environment Facility, Nationally Appropriate Mitigation Actions Facility, and the LDC Fund.

Greenhouse gas emissions managed in selected sectors

84. The UN will support the implementation of low-emission strategies and mitigation actions for industry, human settlements, energy efficiency, waste and transport – including stimulating market mechanisms and regulatory frameworks to incentivise a behaviour shift towards private electric vehicles and improve urban air quality.

Improved capacities to prepare for and respond to disasters

85. In keeping with the Sendai Framework for Disaster Risk Reduction, the UN will continue supporting an effective disaster management institutional framework, improved coordination, hazard zonation and vulnerability mapping. The UN will support risk assessments as a critical step to ensure that planning and implementation is risk-informed. The UN will support pre-crisis mapping surveys and consultation to better understand communities’ existing and potential risks, vulnerabilities, and respond to immediate and critical needs following a disaster with attention to the most vulnerable.

86. Weaknesses in urban mitigation and adaptation strategies and plans will receive increased attention, given rapid urbanization projections. The UN will support the development and implementation of disaster management plans and contingency plans and climate proof critical infrastructures. The UN will ensure that the implementation of local strategies to enhance resilience are responsive to the special needs of vulnerable women, children, the elderly and people with disabilities in both urban and rural settings.

87. The UN will support a multi-year emergency preparedness and response strategy, online spatial data infrastructure and capacities for emergency logistics and capacities for storage of decentralized strategic grain reserves. The UN will carry out table-top simulation exercises based on an earthquake scenario with the RGoB, build capacities to conduct rapid 72-hour disaster impact and needs assessments and pre-position mobile storage units.
88. The UN RCO will support the UNCT in coordinating the UN’s *Emergency Cluster System*. At country level, the clusters will strengthen partnerships and enhance the predictability and accountability of international humanitarian action by strengthening prioritization and clearly defining the roles and responsibilities of humanitarian organizations.

*Figure 5: UN Bhutan’s Emergency Cluster System*

<table>
<thead>
<tr>
<th>Overall Coordination</th>
<th>Lead UN agency</th>
<th>Lead RGOB ministry</th>
</tr>
</thead>
<tbody>
<tr>
<td>Water, Sanitation and Hygiene, Nutrition</td>
<td>UNICEF</td>
<td>MoH</td>
</tr>
<tr>
<td>Shelter</td>
<td>UNDP</td>
<td>MoWHS</td>
</tr>
<tr>
<td>Early recovery</td>
<td>UNDP</td>
<td>DDM-MoHCA</td>
</tr>
<tr>
<td>Livelihoods</td>
<td>FAO</td>
<td>MoAF</td>
</tr>
<tr>
<td>Education</td>
<td>UNICEF</td>
<td>MoE</td>
</tr>
<tr>
<td>Health</td>
<td>WHO</td>
<td>MoH</td>
</tr>
<tr>
<td>Logistics &amp; Communication</td>
<td>WFP</td>
<td>MoIC</td>
</tr>
</tbody>
</table>

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*Clusters are groups of humanitarian organizations, both UN and non-UN, in each of the main sectors of humanitarian action, e.g. water, health and logistics. They are designated by the Inter-Agency Standing Committee (IASC) and have clear responsibilities for coordination.*
4. Integrated programming to ensure no one is left behind

89. To achieve results in the four outcome areas, the UN will use integrated programming across priority areas to ensure no one is left behind. The UN will do this through capacity development, coherent policy work, testing new ways of working and investing in partnerships. The UN will plan and monitor areas of integrated programming on an annual basis.19

Capacity development

90. In the coming years, Bhutan will face several interdependent challenges: reaching the most vulnerable segments of society and address inequality, demographic pressure and increased urbanization, stress on the country’s values and social fabric because of consumerism, intense pressure on an already fragile ecosystem due to the climate crisis and biodiversity, and a democratisation building an empowered citizenship. Overcoming these challenges to be a just, harmonious and sustainable country requires different capacities, including new ways of working. What is needed are capacities for understanding complexity and interdependence, for strategic planning based on flexibility and adaptation.

91. The UN will support capacity development for improved coordination, consolidation and collaboration (‘Triple C’) across ministries, local government, civil society, academic institutions and private enterprises. The UN will support the RGoB in results-based planning and fiscal decentralization to tighten the link between national objectives and activities at the local level. The UN will do this in close collaboration with ESCAP and other non-resident agencies.

Coherent policy work

92. Bhutan’s emphasis on cross-sectoral and multi-dimensional flagship programmes and the SDGs requires coherent, innovative policy approaches. This includes focusing on interlinkages and complex causal relationships, which require multidisciplinary methods for developing implementation strategies to achieve the 2030 Agenda.20 It also includes the UN’s support for aligning national policies with international norms and standards.

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19 The UN has selected suitable indicators from the shared quadrennial comprehensive policy review (QCPR) indicators that have been agreed upon globally by the Executive Boards of UNDP, UNFPA, UNICEF and UN.

93. Given the expected graduation of Bhutan from LDC status, the UN will strengthen its approach to support the country in dealing with the development challenges ahead. This will include the UN’s technical policy support to Bhutan in meeting its international human rights commitments. A coherent approach to policymaking will assist policymakers avoid solving one problem while creating another. It will also contribute to the society’s multiple objectives – including social, economic and environmental. The UN’s support to a systems-approach to policies will require more upstream policy work as well as more engagement with the private sector and innovative co-financing for downstream work.

**Testing new ways of working**

94. Supporting a just, harmonious and sustainable society where no one is left behind will require innovative solutions. The UN will serve as an enabler and facilitator for testing new ways between the RGoB, civil society, academia, the private sector, and other potential partners. As a broker of knowledge, expertise and thought leadership, the UN has established platforms to facilitate exchange amongst governments in the region and beyond using multidisciplinary perspectives, promote youth exchanges and forge partnerships with the private sector. The UN will emphasize ‘economic or investment case’ for its development work. As appropriate, the UN will illustrate the economic and long-term advantages of social expenditures.

95. The UN will make extensive use of its innovation network, among them the United Nations Global Pulse, the United Nations Technology Bank for the Least Developed Countries, the UNICEF Global Innovation Centre, the WFP Innovation Accelerator in Munich and the UNDP Innovation Team in Bangkok. These innovation hubs will provide insights-knowledge on the latest trends and network of front-running innovators, help to test new solutions and scale them, and build capacities and skills across the public and private sectors.

**Partnerships**

96. The SDGs and graduation from LDC status requires deepening partnerships between the RGoB, the private sector, social entrepreneurs, civil society, academia and international development partners. Using entry points for leveraging current partnerships, and developing new and innovative partnerships, is fundamental to the cross-cutting approach of the UNSDPF 2019-2023. The UN is well positioned to play a leading role in convening and utilizing multi-stakeholder partnerships that focus on delivering sustainable development...
results. As the Chair of the Development Partners Group, the UN will actively engage with all development partners in this work.

97. The sharing of information, the increasing availability of big data, the range of expertise, technologies, and financial resources can drive entrepreneurship, connect a geographically diverse range of stakeholders, civil society organizations, academia, the private sector and communities to find the best solution for any given problem. Expanding alliances with media and other non-traditional partners is crucial to strengthening the work of the UN regarding social mobilization, advocacy and engendering citizen engagement with the SDGs and the 12th FYP.
5. Risk Management

98. The UNSDPF is based on an overall theory of change that includes risks and assumptions. The underlying assumption of the theory of change is that Bhutan will be able to avoid or mitigate key risks. The UN will continuously monitor and update these risks, including planned risk mitigation measures.\(^\text{21}\)

<table>
<thead>
<tr>
<th>Type of risk/assumption</th>
<th>Probability</th>
<th>Potential impact</th>
<th>Risk mitigation measures</th>
</tr>
</thead>
<tbody>
<tr>
<td>Major earthquake or other natural disasters</td>
<td>☐ ☐ ☐ ☐ ☐</td>
<td>☐ ☐ ☐ ☐ ☐</td>
<td>fast-tracking of disaster risk reduction, preparedness and response measures</td>
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<tr>
<td>Environmental</td>
<td>☐ ☐ ☐ ☐ ☐</td>
<td>☐ ☐ ☐ ☐ ☐</td>
<td>• fast-tracking of disaster risk reduction, preparedness and response measures</td>
</tr>
<tr>
<td>Urbanisation is poorly managed, leading to increased vulnerabilities in urban centres</td>
<td>☐ ☐ ☐ ☐ ☐</td>
<td>☐ ☐ ☐ ☐ ☐</td>
<td>• assist vulnerable sections of society</td>
</tr>
<tr>
<td>Strategic</td>
<td>☐ ☐ ☐ ☐ ☐</td>
<td>☐ ☐ ☐ ☐ ☐</td>
<td>• assist vulnerable sections of society</td>
</tr>
<tr>
<td>Hydropower does not bring the expected financial resources, leading to a funding gap for implementation of government policies and programmes</td>
<td>☐ ☐ ☐ ☐ ☐</td>
<td>☐ ☐ ☐ ☐ ☐</td>
<td>• provide technical support to the RGoB in tapping into additional sources of development financing, better use of existing sources, and strengthening Public Finance Management and tax collection systems</td>
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<tr>
<td>Macroeconomic</td>
<td>☐ ☐ ☐ ☐ ☐</td>
<td>☐ ☐ ☐ ☐ ☐</td>
<td>• provide technical support to the RGoB in tapping into additional sources of development financing, better use of existing sources, and strengthening Public Finance Management and tax collection systems</td>
</tr>
<tr>
<td>There is increasingly better and more disaggregated data and information on vulnerable and unreached people as well as climate change available, but uptake is slow and/or cultural barriers do not result in changed policies and programmes.</td>
<td>☐ ☐ ☐ ☐ ☐</td>
<td>☐ ☐ ☐ ☐ ☐</td>
<td>• provide technical support to the RGoB in tapping into additional sources of development financing, better use of existing sources, and strengthening Public Finance Management and tax collection systems</td>
</tr>
<tr>
<td>Strategic</td>
<td>☐ ☐ ☐ ☐ ☐</td>
<td>☐ ☐ ☐ ☐ ☐</td>
<td>• continuous advocacy by the UN in collaboration with national partners to support culture change</td>
</tr>
<tr>
<td>Despite increasing fiscal decentralization, local capacities to implement remain weak and may undermine integrated development solutions</td>
<td>☐ ☐ ☐ ☐ ☐</td>
<td>☐ ☐ ☐ ☐ ☐</td>
<td>• continuous advocacy by the UN in collaboration with national partners to support culture change</td>
</tr>
<tr>
<td>The RGoB limits the ability of the UN to bring in external, international expertise to work on major development challenges</td>
<td>☐ ☐ ☐ ☐ ☐</td>
<td>☐ ☐ ☐ ☐ ☐</td>
<td>• support by the UN to develop local capacities</td>
</tr>
<tr>
<td>The reform of the UN system leads to major organizational changes in the UN</td>
<td>☐ ☐ ☐ ☐ ☐</td>
<td>☐ ☐ ☐ ☐ ☐</td>
<td>• close monitoring and continuous planning to implement the reform of the UN system</td>
</tr>
<tr>
<td>The presence of the UN is altered, limiting capacities to implement the UNSDPF as originally intended</td>
<td>☐ ☐ ☐ ☐ ☐</td>
<td>☐ ☐ ☐ ☐ ☐</td>
<td>• strong adaptive management and annual review and update of the UNSDPF and its theory of change</td>
</tr>
</tbody>
</table>

\(^{21}\) Risk management will be undertaken in close consultation with RGoB
6. Financing strategy

Financing for Development

99. In the period covering the 12th FYP, no major structural changes to Bhutan’s development finance flows are expected. During 2019-2023, development partners will continue to play a critical role to support financing the implementation of the RGoB’s public investment outlays. In the long term, however, scenario for development financing is likely to change. Bhutan will have graduated from LDC status and available concessional finance from development partners will have reduced as a financing source to cover the fiscal gap.

100. Across all priorities of the UNSDPF 2019-2023, the UN will provide support in maximizing the impact of Official Development Assistance as a catalyst for sustainable graduation from aid dependence. In gradually shifting from funding to financing, the UN will make use of complementary approaches of financing for development that will be integrated across the UNSDPF. The UN is also well-placed to identify and advise on policy measures that ‘de-risk’ investments. Further, it will advocate for safeguarding social spending on priority areas by adopting an investment case approach to justify targeted public spending today to avoid higher public spending in the future.

Medium-term Common Budgetary Framework

101. This indicative medium-term Common Budgetary Framework presents an overview of planned and costed programme activities by the UN. The estimated financial resources necessary for the UN system in Bhutan to deliver on this UNSDPF are approximately USD 120 million (see chart below). These figures are estimations based on information available in 2018.

<table>
<thead>
<tr>
<th>Outcome</th>
<th>Total Planned Budget</th>
<th>Regular Resources</th>
<th>Other Resources</th>
<th>Gap (to be mobilized)</th>
<th>Gap as % of Requirement</th>
</tr>
</thead>
<tbody>
<tr>
<td>Outcome 1</td>
<td>5,260,000</td>
<td>720,000</td>
<td>1,900,000</td>
<td>2,640,000</td>
<td>50</td>
</tr>
<tr>
<td>Outcome 2</td>
<td>34,821,656</td>
<td>9,063,992</td>
<td>6,659,947</td>
<td>19,097,717</td>
<td>55</td>
</tr>
<tr>
<td>Outcome 3</td>
<td>9,781,101</td>
<td>2,980,336</td>
<td>1,018,265</td>
<td>5,782,500</td>
<td>59</td>
</tr>
<tr>
<td>Outcome 4</td>
<td>71,016,800</td>
<td>1,542,000</td>
<td>32,865,850</td>
<td>36,608,950</td>
<td>52</td>
</tr>
<tr>
<td><strong>TOTAL</strong></td>
<td><strong>120,879,557</strong></td>
<td><strong>14,306,328</strong></td>
<td><strong>42,444,062</strong></td>
<td><strong>64,129,167</strong></td>
<td><strong>53</strong></td>
</tr>
</tbody>
</table>

*Excludes financial and / or technical support of UNAIDS, UNCDF, UNDESA, UNESCAP, UNESCO, UNIDO, UNOCHA, UNOPS and UNV. It also does not include what is required for UN business operations.
<table>
<thead>
<tr>
<th>Agency</th>
<th>Outcome 1</th>
<th>Outcome 2</th>
<th>Outcome 3</th>
<th>Outcome 4</th>
<th>Total</th>
<th>Gap as % of requirement</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>Planned Budget</td>
<td>Gap</td>
<td>Planned Budget</td>
<td>Gap</td>
<td>Planned Budget</td>
<td>Gap</td>
</tr>
<tr>
<td>FAO</td>
<td>-</td>
<td>192,000</td>
<td>-</td>
<td>1,027,000</td>
<td>1,219,000</td>
<td>-</td>
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<tr>
<td>ITC</td>
<td>150,000</td>
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<td>-</td>
<td>3,000,000</td>
<td>3,150,000</td>
<td>-</td>
</tr>
<tr>
<td>IFAD</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>11,000,000</td>
<td>6,000,000</td>
<td>11,000,000</td>
</tr>
<tr>
<td>UNAIDS</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>UNCDF</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>UNCTAD</td>
<td>1,350,000</td>
<td>1,000,000</td>
<td>-</td>
<td>-</td>
<td>1,350,000</td>
<td>1,000,000</td>
</tr>
<tr>
<td>UNDP</td>
<td>1,350,000</td>
<td>-</td>
<td>2,982,000</td>
<td>1,060,000</td>
<td>51,767,000</td>
<td>29,000,000</td>
</tr>
<tr>
<td>UNDESA</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>UN Environment</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>2,124,000</td>
<td>75,000</td>
</tr>
<tr>
<td>UNESCOCAP</td>
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<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>UNESCO</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>UNFPA</td>
<td>600,000</td>
<td>80,000</td>
<td>1,650,000</td>
<td>260,000</td>
<td>450,000</td>
<td>60,000</td>
</tr>
<tr>
<td>UN Habitat</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>UNICEF</td>
<td>1,575,000</td>
<td>1,325,000</td>
<td>17,259,843</td>
<td>11,426,265</td>
<td>3,074,101</td>
<td>1,887,500</td>
</tr>
<tr>
<td>UNIDO</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>UNODC</td>
<td>-</td>
<td>750,000</td>
<td>750,000</td>
<td>-</td>
<td>-</td>
<td>750,000</td>
</tr>
<tr>
<td>UNOCHA</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>UNOPS</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>UNV</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>UN Women</td>
<td>-</td>
<td>-</td>
<td>3,275,000</td>
<td>2,775,000</td>
<td>-</td>
<td>3,275,000</td>
</tr>
<tr>
<td>WFP</td>
<td>235,000</td>
<td>235,000</td>
<td>7,308,200</td>
<td>6,078,750</td>
<td>-</td>
<td>1,398,800</td>
</tr>
<tr>
<td>WHO</td>
<td>-</td>
<td>7,661,613</td>
<td>582,702</td>
<td>-</td>
<td>-</td>
<td>7,661,613</td>
</tr>
<tr>
<td>TOTAL</td>
<td>5,260,000</td>
<td>2,640,000</td>
<td>34,821,656</td>
<td>19,097,717</td>
<td>9,781,101</td>
<td>5,782,500</td>
</tr>
</tbody>
</table>
102. This medium-term framework will be complemented by a more detailed **Annual Common Budgetary Framework**. Each Results Group will define annual resource requirements, core and non-core agency contributions per output and the annual funding gap as a contribution to the Annual Common Budgetary Framework. These budgets will be reviewed and further detailed in Joint Annual Work Plans.

**Financing and Resource Mobilization strategy**

103. The Common Budgetary Framework with the projected funding gap requires a strategic approach by the UNCT and the RGoB in partnership to finance outcomes and outputs agreed in the UNSDPF. As a development partner to the RGoB, the UN will explore **innovative and multi-financing** opportunities from various sources.

104. Based on the projections in the Common Budgetary Framework, the UN system will, through the implementation of the UNCT Joint Resource Mobilization Strategy\(^{22}\), mobilize resources to meet the UNSDPF **resource gap**. The strategy is based on a mapping of potential and existing partners at the global, regional and country level, as well as their priority areas. Further, the UN Bhutan Country Fund (One Fund) that is co-chaired by the GNHC and the UN, which is a pooled mechanism used to receive contributions from multiple financial partners, will be maintained during the UNSDPF.

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\(^{22}\) The UNCT Joint Resource Mobilization Strategy will provide a coherent and coordinated approach to mobilizing resources to fill critical gaps in the UNSDPF.
7. Implementation arrangements

UN Reform

105. The ongoing UN reform requires delivering coherently through strengthened and accountable leadership and a new generation of country teams. The inter-agency approach to translating the aspirations of the 2030 Agenda into shared results will require stronger, bold leadership that inspires and incentivizes collective action for one agenda, delivering in support of the needs of the country.

106. While the UN entities with a regional presence will provide support, strategic guidance and services to the country team; the team of UN Regional Directors will oversee the quality assurance and monitoring of the UNSDPF and joint initiatives; and ensure performance management of the resident coordinator and the country team.

107. The United Nations Economic and Social Commission for Asia and the Pacific (ESCAP) is an essential component of the United Nations development system policy backbone and it will provide regional perspectives on global issues. ESCAP has a primary role as a policy think tank, providing data and analytical services and policy advice to address regional issues, and supporting the development of a wide range of regional norms, standards and conventions. It serves as a platform for engagement with regional intergovernmental institutions, for intra-regional and inter-regional exchanges, extending and expanding new forms of development cooperation and regional partnerships.

108. The 2030 Agenda requires that the UN adopt a modular approach to country presence, where the configuration of the UNCT — their composition, skill sets, functions and focus — is driven by national governments and other national stakeholders based on their nationally-defined plans and priorities in the framework of the Sustainable Development Goals.

109. The UN will also consider – in line with the May 2018 General Assembly Resolution on UN development system reform - the use of common operational services/back-office functions in Bhutan, aimed at achieving economies of scale and the harmonization of business procedures.

110. Considering the ongoing UN development system reform process, the UNCT will update these implementation arrangements on an ongoing basis to reflect the repositioning of the United Nations Development System to deliver the 2030 Agenda.

Lessons learned

111. The UN’s One Programme is valued by the RGoB and partners for helping to consolidate and harmonize UN communications, advocacy, investment mapping, and reporting. Bhutan is one of the most advanced UN Delivering as One countries, delivering 13 out of 15 core elements. Operationally, with the strong lead by the Operations Management Team, the common Business Operations Strategy has reduced costs on procurement, ICT, human

112. However, recent evaluations and audits concluded that Delivering as One can be further improved in Bhutan: there is limited coordination among UN agencies to jointly implement initiatives and report on contributions with adequate focus on a programme approach and results-based management. There is room for more effective communication among UN agencies, especially about financing opportunities. Agency-specific expertise has not been effectively mobilized or integrated in a holistic manner, and the agencies have not succeeded to effectively leverage financing for development and improve joint agencies financing practices.

113. Transaction costs have increased with the introduction of additional layers of coordination, from additional planning, monitoring and coordination activities. To be effective, the Harmonized Approach to Cash Transfers (HACT) requires stronger assurance of activities, a complete assurance plan and valid micro-assessments. Despite some of these being corporate requirements, the multiple planning and reporting instruments being used are redundant and add transaction costs. Monitoring and Evaluation of the One Programme 2014-2018 faced considerable challenges: an excessive number of output indicators, a lack of baseline data, no multi-year M&E plan, over-reliance on implementing partners for data collection and a general lack of engagement from non-UN stakeholders. Capacities in the RCO to support joint monitoring, reporting and evaluations were insufficient.

114. Clear theories of change are required to make better use of a programmatic approach to Delivering as One and to improve coordination, highlighting cross-cutting issues; strengthening synergies; reinforcing complementarities; and removing duplication to enhance efficiency and effectiveness in achieving focused results.

Joint programmes

115. The UN will deliver joint programmes in at least four critical and cross-cutting areas, based on the respective mandates of each UN agency:

<table>
<thead>
<tr>
<th>Theme of Joint Programme</th>
<th>In support of outcome</th>
<th>Participating agencies</th>
<th>Estimated Budget</th>
</tr>
</thead>
<tbody>
<tr>
<td>SDGs and data</td>
<td>1</td>
<td>UNFPA (lead), UNDP, UNICEF, UN Women, WFP</td>
<td>USD 535,000</td>
</tr>
<tr>
<td>Disability</td>
<td>2</td>
<td>UNICEF (Lead), UNDP, WHO</td>
<td>USD 400,000</td>
</tr>
<tr>
<td>Violence against women and children</td>
<td>3</td>
<td>UNDP (Lead), UNFPA, UNICEF, UN Women, and UNODC</td>
<td>USD 200,000</td>
</tr>
<tr>
<td>Disaster preparedness and response</td>
<td>4</td>
<td>WFP (Lead), UNICEF, UNDP and WHO</td>
<td>USD 200,000</td>
</tr>
</tbody>
</table>

23 The strategy and common services have resulted in a surplus of 19 % in the budget for premises, security and communication in 2016.
25 Audit of the UNDP Country Office in Bhutan, Office of Audit and Investigation, report No. 1882, 11.08.2017
26 These are indicative figures only.
116. A joint programme on **SDGs and data** will help the RGoB to implement result-oriented and inclusive development plans based on data for evidence-based decision making. The joint programme on **disability** will strengthen the policy environment and inclusive services to advance the rights of people with disability. The joint programme on tackling **violence against women and children** will address fragmented support and aims at enhancing transparency for greater synergy to increase effectiveness amongst UN agencies, funds and programmes as well as with development partners who are committed to supporting gender equality. Further, the joint programme on **Emergency Preparedness and Response** will build on contingency plans developed for disaster risk management based on considerations of Bhutan’s risk profile.

117. The UN will work with its partners to mobilize **additional funding** for our joint programmes, especially related to the SDGs. For greater efficiency, any additional joint programmes will ideally consist of up to three UN agencies.

**Management**

**COUNTRY PROGRAMME BOARD**

118. The RGoB and the UN are mutually accountable to ensure that the UNSDPF achieves planned outcomes. The Country Programme Board is the highest level of oversight of the UNSDPF. It is responsible for steering and monitoring the UNSDPF implementation toward the agreed outcomes. The RGoB is represented in the Country Programme Board at the highest level and takes full ownership of its work. The board meets annually to review the progress of the UN’s implementation, as well as plans for the following year. The board consists of the heads of relevant government agencies, representatives of civil society organizations, academia and the UN. Membership of the board is agreed upon jointly with the GNHC. The Country Programme Board is co-chaired by the Secretary of the GNHC and the UN Resident Coordinator (RC).

**UN COUNTRY TEAM**

119. The RC and the UN Country Team (UNCT) in Bhutan **act as one leader**. Together, they take decisions on joint programmatic and financial matters relating to programming activities. The UNCT has the **oversight of implementation and existing coordination mechanisms**, including the Joint Planning, Monitoring and Evaluation team, UN Communications and the Operations Management Team. The UNCT works with the RC to take appropriate action when acting on behalf of the team. It will be guided by the UNCT Code of Conduct. The UNCT will fully implement the Management and Accountability System of the UN.

120. The UN Country Team consists of the UN system heads or deputies of agencies and local representatives of non-resident UN agencies. The team is led by the UN Resident Coordinator.

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27 Individual agencies continue to have full authority in their respective areas.
28 Serbithang Declaration, June 2018
The team meets monthly. Twice a year and on a needs basis, the UNCT meeting will include non-resident UN agencies.

**UN Resident Coordinator**

121. The Resident Coordinator is the in-country designated representative of the Secretary-General for development operations. She/he is the leader of the UNCT and plays a central role in facilitating the coordination of UN operational activities at the country level in support of national priorities and capacity development. The RC is supported by the RCO in her/his functions.

**Results Groups**

122. Four Results Groups – one for each UNSDPF outcome – are responsible for and oversee outcomes. The Results Groups do that by developing, implementing and adapting Joint Annual Work Plans and monitor progress through Joint Annual Progress Reports. They consist of relevant RGoB programme staff, UN agency programme staff, including that of non-resident UN agencies, representatives of Civil Society Organizations and academia that contribute to the four outcomes. The Results Groups are co-chaired by heads of the most relevant RGoB agencies – agreed upon jointly with GNHC - and UN Heads of Agencies. Membership of the Results Groups is based on relevance to the outcome and agreed upon jointly with the GNHC.

123. Each Results Group will develop an 18-month, rolling Joint Annual Work Plan. These plans will define costed outputs, activities and the annual Common Budgetary Framework. Non-resident UN agencies will engage in joint Annual Work Plans and pro-actively coordinate in-country activities. Joint Work Plans enable the UN system to advance coherence, coordinate work around the delivery of the four outcomes, and support transparency and accountability. The UN is committed to develop work plans based on outputs delivered by multiple UN agencies and their comparative advantage. The Results Groups will undertake mid-year and annual reviews of their plans and implementation, prepare annual progress reports and adjust deliverables as required.

**Inter-Agency Task Teams**

124. Inter-Agency Task Teams (IATT) will manage joint programmes. Except for the team on Disaster Preparedness, these teams will be set up for a limited time to deliver time-bound results. These IATTs will report to the chairs of the most relevant results / outcome group.

**Joint Planning, Monitoring and Evaluation Team**

125. The UN Joint Planning, Monitoring and Evaluation (JPME) team provides technical support to Results Groups. This includes support to develop Joint Work Plans, organise mid-year and end-year reviews, and support the UNSDPF end-of-cycle evaluation. The JPME Team will monitor results across outcomes for higher level impact of the UNSDPF, especially for vulnerable groups. Further, the team will track the UNSDPF’s commitment to work on and across the four areas of integrated programming.

126. The team will consist of UN staff with planning, monitoring and evaluation skills that are nominated by respective agencies. It will be led by UNICEF with support from the RCO. Given
the close links between indicators for monitoring outcomes of the UNSDPF, the team will include representatives from RGoB, as needed in the case of joint RGoB-UN monitoring activities. The joint RGoB-UN monitoring will be based on national data to the extent possible and carried out in consultation with the RGoB.

**OPERATIONS MANAGEMENT TEAM**

127. The Operations Management Team (OMT) generates **efficient business solutions** to support the programmatic implementation of the UNSDPF. The team develops an Annual Business Operations Work Plan derived from the Business Operations Strategy (BOS) of the UNSDPF. UNDP will coordinate and lead the provision of common back-office support based on a fee-for-service model. The team will consist of UN agency operations staff and is led by UNDP with support from a Common Services Officer.

**A DIGITAL UN**

128. The UN will make full use of **UN Info**, a new corporate tool for the UN Sustainable Development Group, as the central planning, monitoring and reporting platform for the UNSDPF and BOS. This will allow the RGoB, non-resident UN agencies, the public and partners to contribute to, and or access information on UN country operations on a continuous basis, including Joint Work Plans and the common budgetary framework.

129. Further, the UN will **reduce transaction costs** for planning, reviewing and reporting on UNSDPF activities. Jointly with the GNHC, the UN will review and revise reporting requirements of implementing partners to reduce the number of reports and digitalize the process by fully harmonizing reporting standards, while respecting the monitoring, evaluation and reporting needs of different financing windows. The UN commits itself to carry out joint UN reviews, evaluations, workshops, trainings, studies, consultations and will test and promote new, more effective ways of internal and external **communication**, for example by the extensive use of closed social media platforms.

**Common Business Operations**

**A MORE EFFICIENT UN**

130. In the short term, the UN will maximize **economies of scale** through joint business operations. It will do so by fast-tracking initiatives among a core group of agencies that will yield immediate results, for example joint fleet management. Further, UN agencies will work through a common UN Bhutan Business Continuity Plan for the uninterrupted delivery of critical programmes in an emergency.

131. The UN agencies using a **Harmonized Approach for Cash Transfer**\(^{29}\) will jointly carry out financial and activity monitoring, capacity development and auditing based on a budgeted plan. Further, the UN and partners will diligently implement audit recommendations for better assurance of activities, a complete assurance plan and valid micro-assessments.

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\(^{29}\) The Harmonized Approach for Cash Transfer (HACT) is a risk management tool and is officially integrated in the country’s joint programming processes.
Non-resident UN agencies

132. Non-resident agencies are those UN entities that carry out activities in Bhutan but do not have offices in the country. They are represented by the UN RC on a day-to-day basis. Where the activities of non-resident agencies are included in the Joint Work Plans and the common budgetary framework, they participate and report to the relevant Results Groups. Their contributions to national development priorities are captured under the relevant Outcome(s) in the annual UN Country Results Report.

Initiatives outside the results matrix

Cultural heritage (UNESCO)

133. UNESCO will continue to provide technical support for a comprehensive Heritage Law in Bhutan. This will cover built heritage, movable property, and intangible cultural heritage. Further, the UN will support the management of cultural heritage, the significant relationship between people and their natural environment.
8. Joint monitoring and evaluation

134. Monitoring and evaluation (M&E) is the basis by which the UN assesses its contributions to the 12th FYP and the SDGs. M&E of the UNSDPF is a joint responsibility of the RGoB and the UNCT, through the Country Programme Board and the Results Groups.

135. The UN will rely on the UN Info\footnote{UN INFO is a planning, monitoring and reporting system to track how the UN system at the country level supports governments to deliver on the Sustainable Development Goals and the 2030 Agenda.} and at the same time, on the National Monitoring and Evaluation System established by the GNHC Secretariat that serves as the standard system for monitoring and evaluation of Bhutan’s development plans. Further, the UN will support and align with Development Evaluation Policy along with corresponding Development Evaluation Protocols and Guidelines. These policy, protocols and guidelines apply to all RGoB development plans, projects, programs and policies implemented by agencies or organizations within and outside the government\footnote{However, the UN reserves the right to follow UN evaluation standards for both internal and decentralized evaluations.}.

136. The UN will link its monitoring and reporting activities to and support data collection of the indicators of the 12th FYP, and the Annual Performance Agreement of the RGoB. The UN is committed to enhance and make use of existing national data and information systems, ensuring RGoB ownership and sustainability.

137. The RGoB and the UN will explore opportunities for real-time monitoring to support data collection, gauge perceptions from national stakeholders, to monitor risks and test the continued relevance of the theories of change.

138. In 2022, we will jointly commission one or more independent outcome evaluation of the UNSDPF. The timing will be coordinated so that agency and programme evaluations will contribute to it. To the extent possible, outcome evaluations will be carried out jointly with UN agency programme evaluations. Where possible, additional agency reviews and evaluations will be carried out jointly among multiple agencies and/or with the GNHC to reduce transaction costs and increase evaluation quality.
9. Communicating for results

UN Communications

139. To leverage communication for results, UN Communications will support the Results Groups in their capacity to advocate for development. The team will work towards enhancing the overall visibility of the UN and key RGoB and other partners, by speaking with one voice, including consistent messaging. The team promotes and coordinates social media and other outreach campaigns, engages with citizens on their view of the UN’s work and is responsible for the UN website. The team consists of UN agency communications or programme staff and will be chaired by the RC.

140. The UN will plan and implement its work based on a joint communication strategy. This strategy will connect communication objectives with the four UNSDPF outcomes. The UN will align the objectives of the strategy with programme objectives to facilitate monitoring and evaluation of the strategy and its associated work plans. UN Communications will promote the responsible use of social media as a key tool during the implementation of the UNSDPF for the programme’s communication and advocacy work.

Reporting as One

141. The UN will communicate how the UN impacts the lives of people on a continuous basis through the UN Info platform. External joint UN reporting will use a ‘digital first’ approach with graphical presentations and will be disseminated with a strong social media component as a key channel of communication.

142. The UN Country team with support from the Joint Planning, Monitoring and Evaluation (PME) Team will work to harmonize reporting requirements of the UNSDPF Joint Work Plan mid and end-year reviews with the reporting requirements of each agency. To reduce transaction costs, the UN will make the annual results report the key reporting document for the United Nations agencies. This report will demonstrate our collective contribution to the 12th FYP and the SDGs. The report will cover programming results, finances, operations and communications. It is based on the annual review of the UNSDPF by the Results Groups as well as that of the other inter-agency teams.

Transparency

143. The UN recognizes that sufficient, accessible information is needed for citizens and member states to hold us accountable for the use of resources. In the past decade, digital communication has dramatically changed and provides accessible avenues for improved transparency. Based on a risk analysis, it will enhance transparency through:

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32 Agency-specific annexes can be included to meet agency reporting requirements.
• **Transparent planning:** All signed project documents and Joint Work Plans—including planned budgets—will be published by February each year on the UN website and through social media.

• **Transparent spending:** Traceable and transparent spending will be communicated clearly and in a manner that is easily understood. The UN will use the International Transparency Initiative (IATI) data standard in publishing yearly expenditure data and will recommend the adoption of IATI standard to implementing partners.

• **Transparent results:** Updated data on the four outcomes of the UNSDPF and output indicators from the Joint Work Plans will be shared through social media and the UN website in a format that is easily accessible to the public.

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33 Most resident UN agencies in Bhutan have signed up to the International Aid Transparency Initiative (UNICEF in 2013, WFP in 2013, UNFPA in 2013, UNDP in 2015, UN Women in 2016)
## ANNEX 1: Results and Resources framework

### Outcome One
**By 2023, there is enhanced access to and use of reliable and timely data for inclusive and evidence-based policy and decision-making**

**UNFPA (Lead), FAO, ITC, UNCDF, UNDESA, UNCTAD, UNDP, UNESCAP, UNESCO, UNICEF, UNOCHA, UN Women, WFP, WHO**

<table>
<thead>
<tr>
<th>Related national development priority or goal (AKRA): Quality and timely statistics for evidenced based policy and decision making enhanced</th>
</tr>
</thead>
<tbody>
<tr>
<td>Regular Resources: US$ 0.72m</td>
</tr>
<tr>
<td>Other Resources: US$ 1.90m</td>
</tr>
<tr>
<td>Resource Gap: US$ 2.64m</td>
</tr>
<tr>
<td>Total Planned Resources: US$ 5.26m</td>
</tr>
</tbody>
</table>

### SDG 17

#### SDG target indicator 17.18.1
Proportion of sustainable development indicators produced at the national level with full **disaggregation** when relevant to the target, in accordance with the Fundamental Principles of Official Statistics

<table>
<thead>
<tr>
<th>Outcome</th>
<th>Baseline and target</th>
<th>Means of Verification/Frequency</th>
<th>RGoB &amp; partners</th>
</tr>
</thead>
<tbody>
<tr>
<td>2019: pending baseline by NSB, GNHC and UN; 2023: TBD</td>
<td>SDG Indicators Global Database, National Report, Round Table Meeting Report, CP Board Report, VNR report / 2019, 2023</td>
<td>NSB, GNHC, line ministries, UNDP, UNFPA, UNICEF, UN Women, WFP, WHO</td>
<td></td>
</tr>
</tbody>
</table>

#### SDG target indicator 17.18.2
Bhutan has national **statistical legislation or policy** that complies with the Fundamental Principles of Official Statistics

<table>
<thead>
<tr>
<th>Outcome</th>
<th>Baseline and target</th>
<th>Means of Verification/Frequency</th>
<th>RGoB &amp; partners</th>
</tr>
</thead>
<tbody>
<tr>
<td>2017: no; 2023: yes</td>
<td>SDG Indicators Global Database / 2019 and 2023</td>
<td>NSB, GNHC, line ministries, UNESCAP, UNDP, UNFPA, UNICEF, UN Women</td>
<td></td>
</tr>
</tbody>
</table>

### Output 1.1: Central agencies and local governments are better able to integrate, monitor and report on Five-Year Plans and the SDGs

<table>
<thead>
<tr>
<th>Indicator</th>
<th>Baseline and target</th>
<th>Means of Verification/Frequency</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Health and Education Information management systems incorporate relevant SDG and other global indicators</strong></td>
<td>2018: 0%; 2023: 100%</td>
<td>Desk review of HMIS and EMIS by Outcome Groups / annually</td>
</tr>
<tr>
<td><strong>Number of central agencies and local government plans which have integrated SDGs</strong></td>
<td>2018: 1; 2023: 3</td>
<td>Desk review Sectoral plan by Outcome Groups / annually</td>
</tr>
<tr>
<td><strong>Bhutan has methodologies for integrated and coordinated value chain analyses to support economic diversification in horticulture and handicrafts</strong></td>
<td>2017: no; 2023: yes</td>
<td>Methodologies and value chains analyses documents, ITC documents and report / annually</td>
</tr>
<tr>
<td><strong>72-hour emergency assessment approach established in DDM</strong></td>
<td>2018: no; 2023: yes</td>
<td>NSB, DDM reports / annually</td>
</tr>
</tbody>
</table>

### Output 1.2: Disaggregated data on gender, vulnerable groups, multi hazard preparedness and risk reduction is available and used effectively

<table>
<thead>
<tr>
<th>Indicator</th>
<th>Baseline and target</th>
<th>Means of Verification/Frequency</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Data on impact of climate change by gender generated and analyzed</strong></td>
<td>2018: no; 2023: yes</td>
<td>Project Reports / annually</td>
</tr>
<tr>
<td><strong>Policies and programmes are influenced by analysis and advocacy to reduce child poverty</strong></td>
<td>2018: n/a; 2023: yes</td>
<td>Key Policy &amp; Programme documents/Annually</td>
</tr>
</tbody>
</table>

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34 Joint UNDP, UNFPA, UNICEF, UN Women indicator
35 unstats.un.org/unsd/dnss/gp/fundprinciples.aspx
36 unstats.un.org/sdgs/indicators/database/
37 MCH global indicator included in HMIS: 50%; School feeding, WASH, and disability included in EMIS: 50%
### 1.2.3 Proportion of ever-partnered women and girls aged 15-64 years subjected to physical, sexual or psychological violence by intimate partner in the previous 12 months

<table>
<thead>
<tr>
<th>Year</th>
<th>Baseline</th>
<th>Target</th>
<th>Means of Verification/Frequency</th>
<th>Organization</th>
</tr>
</thead>
<tbody>
<tr>
<td>2018</td>
<td>28.8%</td>
<td>TBD</td>
<td>Survey on Violence Against Women and Girls / annually</td>
<td>NCWC, NSB, UNDP, UNFPA, UNICEF, UN Women, WHO</td>
</tr>
<tr>
<td>2023</td>
<td>TBD</td>
<td>TBD</td>
<td>TBD</td>
<td>TBD</td>
</tr>
</tbody>
</table>

### 1.2.4 Integrated digital school-based health, nutrition and education monitoring and reporting system rolled out nationwide and adopted into a national Management Information System

<table>
<thead>
<tr>
<th>Year</th>
<th>Baseline</th>
<th>Target</th>
<th>Means of Verification/Frequency</th>
<th>Organization</th>
</tr>
</thead>
<tbody>
<tr>
<td>2018</td>
<td>no</td>
<td>yes</td>
<td>MoE, EMIS report annually</td>
<td>MoE</td>
</tr>
<tr>
<td>2023</td>
<td>TBD</td>
<td>TBD</td>
<td>TBD</td>
<td>TBD</td>
</tr>
</tbody>
</table>

## Outcome Two.

By 2023, vulnerable and unreached people access and receive quality health, nutrition, protection, education, water sanitation and hygiene services

**UNICEF (Lead), UNCDF, UNESCO, UNFPA, UNODC, UN Women, WFP, WHO**

**Related national development priority or goal (NKRAs):** 3. Poverty eradicated and inequality reduced; 6. Carbon neutral climate and disaster resistant development enhanced; 7. Quality of education and skills improved; 8. Water, food and nutrition security enhanced; 10. Gender equality promoted, women and girls empowered; 13: Democracy and decentralization strengthened; 14: Healthy and Caring society enhanced; 16: Justice services and institutions strengthened.

### SDG 1, 2, 3, 4, 5, 6, 8, 10, 13

<table>
<thead>
<tr>
<th>SDG</th>
<th>Indicator</th>
<th>Baseline and target</th>
<th>Means of Verification/Frequency</th>
<th>RGoB &amp; partners</th>
</tr>
</thead>
<tbody>
<tr>
<td>SDG 3</td>
<td><strong>SDG target indicator 3.4.1.</strong> Mortality between 30 and 70 years of age from cardiovascular diseases, cancer, diabetes or chronic respiratory diseases (male/female)</td>
<td>2016: 23.3 (21.9/24.9) 2023: TBD</td>
<td>SDG Indicators Global Database / annually</td>
<td>RGoB &amp; partners</td>
</tr>
<tr>
<td>SDG 16</td>
<td><strong>SDG target indicator 16.2.1</strong> Proportion of children aged 1-17 years who experienced any physical punishment and/or psychological aggression by caregivers in the past month</td>
<td>2015-16: 20% 2023: &lt;25%</td>
<td>SDG Indicators Global Database / annually</td>
<td>RGoB &amp; partners</td>
</tr>
<tr>
<td>2.1</td>
<td><strong>Percentage of private expenditure (OOP) on health as % of total health expenditure</strong></td>
<td>2015-16: 20%; 2023: &lt;25%</td>
<td>National Health Accounts Study/ biennially</td>
<td>MoH WHO</td>
</tr>
<tr>
<td>2.2</td>
<td><strong>Percentage of mothers/newborns receiving postnatal care</strong></td>
<td>2012: 41% / 30%; 2023: 60% / 60%</td>
<td>National Health Surveys, MICS, AHB / Annually</td>
<td>MoH UNICEF, UNFPA</td>
</tr>
<tr>
<td>2.3</td>
<td><strong>Anemia</strong> prevalence in children and adolescents</td>
<td>2015: 43.8% (6-59 months of age); 2019: TBD (10-19 adolescents) 2023: 31.2% (6-59 months of age); 2023: TBD (10-19 adolescents)</td>
<td>National Nutrition Surveys, MICS, National Health Survey</td>
<td>MoH, MoE UNICEF, WFP, UNFPA</td>
</tr>
</tbody>
</table>

**Regular Resources:** US$ 9.06m  
**Other Resources:** US$ 6.66m  
**Resource Gap:** US$ 19.10m  
**Total Planned Resources:** US$ 34.82m
| 2.4 | **Contraceptive** prevalence rate | 2012: 65.6%  
2023: 70.0% | National Heath Surveys / 2017, 2023 | MoH  
UNFPA |
| --- | --- | --- | --- | --- |
| 2.5 | Percentage of women aged 20 – 24 who were married before 18 years old | 2012: 25.8%;  
2023: 20% | BMIS, PHCB / every 5 years | NSB, NCWC  
UNFPA, UNICEF |
| 2.6 | Percentage of rice consumed in Bhutan per year that is fortified with micronutrients | 2017: 0.7%;  
2023: 9.5% | Administrative data of the Food Corporation of Bhutan Limited (FCBL); Annual Accounts statistics, National Statistics Bureau/Annually | MoAF  
WFP |
| 2.7 | ECCD Net Enrolment Ratio (NER) (overall/boys/girls) | 2017: 21.8%/21.2%/22.4%;  
2023: 50%/50%/50% | Annual Education Statistics/ Education Management Information System / Annually | MoE  
UNICEF |
| 2.8 | Percentage of people using basic sanitation services | 2017: 63%;  
2023: 95% | WHO/ UNICEF JMP Global Database, National Level Survey / Annually | MoH, MoWHS  
UNICEF |
| 2.9 | School Feeding Programme converted to a National School Nutrition Programme | 2018: no;  
2023: yes | MoE/Annually | RGOb & partners: MoE  
UN: WFP |
| 2.10 | Percentage of students from class PP to 12 covered by National School Nutrition Programme | 2017: 43%;  
2023: 70% | MoE / Annually | MoE  
WFP |

**Output 2.1: Enhanced protection of children and women**

| 2.1.1 | Bhutan has a draft National Child Policy | 2018: no  
2023: yes | Child Policy documents | NCWC  
UNICEF |
| 2.1.2 | Percentage of district hospitals implementing clinical protocols for the management of gender-based violence | 2015: 8%;  
2023: 40% | Programme Reports/Annually | MoH  
UNFPA |
| 2.1.3 | Number of districts and municipalities/Thromdes that implement SOP on case management for women and children in difficult circumstances through fully functional Women and Child Welfare Committees | 2017: 0/24,  
2023: 3/24 | Programme reports/Annually | NCWC  
UNICEF |
| 2.1.4 | Percentage of social service workforce\(^\text{39}\) equipped with skills to recognize and respond to child protection issues | 2018: 609 (no denominator available);  
2023: 50% | Programme Reports/Annually | NCWC, RBP  
UNICEF |
| 2.1.5 | Number of mothers, fathers and caregivers reached through parenting programmes | 2018: 5,069;  
2023: 12,500 | Programme Reports/Annually | DYS, NCWC  
UNICEF |

**Output 2.2: Education and care for unreached children and adolescents has improved**

| 2.2.1 | Number of schools implementing standard for inclusive education | 2018: 0;  
2023: 28 | Programme reports/ Annually | MoE, MoH  
UNICEF |
| 2.2.2 | Percentage of educational and monastic institutions implementing gender-responsive a) comprehensive sexuality and b) life-skills education\(^\text{40}\) | 2015: 25% (a), 0% (b)  
2023: 50% (a), 20% (b) | Programme Reports/Annually | MoE, RUB, Dratshang Lhengtshog, REC  
UNFPA |
| 2.2.3 | Number of communities with high levels of adolescent pregnancy, implementing evidence based programmes to reduce early and unplanned pregnancies and empower adolescents | 2017: 0  
2023: 5 | Program reports / Annually | MoH, MoE Dratshang Lhengtshog, CSOs  
UNFPA |

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\(^{38}\) 20 Dzongkhags and four Thromdes  
\(^{39}\) Personnel in RBP, OAG, DoI, MoE  
\(^{40}\) Indicator data currently only covers educational institutions
| Table 2.3: Improved policies and strategies for health, nutrition, water, sanitation and hygiene |
|----------------------------------------|---------------------------------|---------------------------------|---------------------------------|---------------------------------|---------------------------------|---------------------------------|---------------------------------|
| **2.3.1** | Percentage of district hospitals offering integrated comprehensive adolescent-friendly sexual and reproductive health information and services | 2017: 28%; 2023: 60% | Programme reports / Annually | MoH | UNFPA |
| **2.3.2** | Percentage of health facilities\(^{41}\) that have at least one health staff trained on EENC and KMC package | 2018: 17%; 2023: 80% | HMIS, training reports, programme reports/Annually | MoH | UNICEF |
| **2.3.3** | Percentage of 23 hospitals\(^{42}\) with at least 3 service providers trained on rights based and gender responsive standards of contraceptive information and services | 2017: 0%; 2023: 100% | Program report/Annually | MoH, KGUMBS | UNFPA |
| **2.3.4** | Effective vaccine management (EVM) composite country score >80% | 2018: 51%; 2023: 75% | HMIS | MoH, KGUMBS | UNICEF |
| **2.3.5** | Proportion of infants born to pregnant women living with HIV tested for HIV within their first two months of life | 2018: 100%; 2023: 100% | Health Management Information System (HMIS)programme reports/Annually | MoH | UNICEF |
| **2.3.6** | Number of service delivery points (hospitals, BHUs and ORCs) that provide counselling for IYCF and hygiene promotion | 2018: 6; 2023: 120 | HMIS/EMIS, programme reports (RGoB and UN); MICS, NHS, KAP and other surveys/Annually | MoH | UNICEF |
| **2.3.7** | Bhutan has a regulatory and compliance framework in place for fortified foods | 2018: no; 2023: yes | MoAF Programme Report/Annually | MoAF | WFP |
| **2.3.8** | Bhutan has standards for fortified rice, including its raw materials (fortified rice kernels (FRK), and raw rice) | 2018: no; 2023: yes | MoAF Programme Report/Annually | MoAF, MoH, MoE, BAFRA, FCBL | WFP |
| **2.3.9** | Bhutan has a national school feeding and nutrition strategy | 2018: no; 2023: yes | MoE | MoE | WFP |
| **2.3.10** | Bhutan has improved behavioral change communication material for better dietary and health practices for school children | 2018: no; 2023: yes | MoE | MoE | WFP |
| **2.3.11** | Percentage of perishable food in the National School Nutrition Programme procured from local farmers | 2019: TBD (2019); 2023: TBD (2019) | MoAF, MoE Survey/ Monitoring data and FBO records/Annually | MoE, DAMC | WFP, FAO |
| **2.3.12** | Percentage of schools with access to safely managed\(^{43}\) WASH facilities (water/toilet/hygiene) | 2018: 60%/80%/63%; 2023: 80%/95%/80% | EMIS | MoE, MoH | UNICEF |

\(^{41}\) Includes hospitals, BHU I and II
\(^{42}\) Excluding 3 referral hospitals
\(^{43}\) Availability, quality and functionality
**OUTCOME Three.**

By 2023, national stakeholders provide equal opportunities for all, particularly women and vulnerable groups

**UNDP (Lead), UN Women, UNICEF, UNFPA, UN Women, WFP, WHO**


**SDG 5, 10, 11, 13, 16**

<table>
<thead>
<tr>
<th>Indicator</th>
<th>Baseline and target</th>
<th>Means of Verification/Frequency</th>
<th>RGoB &amp; partners UN: lead &amp; contributing agencies</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>SDG 3</strong></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td><strong>SDG target indicator 5.2.1</strong></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Portion of ever-partnered women and girls aged 15 years and older subjected to physical, sexual or psychological violence by a current or former intimate partner in the previous 12 months*44</td>
<td>2016: not available yet; 2023: n/a</td>
<td>SDG Indicators Global Database / annually</td>
<td>n/a</td>
</tr>
<tr>
<td>3.1</td>
<td>GNH Index on good governance</td>
<td>2015: 0.077; 2023: &gt;0.079</td>
<td>Gross National Happiness Survey, Centre for Bhutan Studies &amp; GNH Research / 2020, 2025</td>
</tr>
<tr>
<td>3.2</td>
<td>Gender Inequality Index</td>
<td>2016: 0.477; 2023: &lt;0.400</td>
<td>UNDP Human Development Reports / Annually</td>
</tr>
<tr>
<td>3.3</td>
<td>National Integrity Score</td>
<td>2017: 7.89; 2023: 8.50</td>
<td>National Integrity Assessment, Anti-Corruption Commission / 3-4 years</td>
</tr>
<tr>
<td>3.4</td>
<td>Public satisfaction in Justice services</td>
<td>2017: 76%; 2023: &gt; 90%</td>
<td>Bhutan Living Standards Surveys, National Statistics Bureau; GNHC’s Computation / 2017 &amp; 2022</td>
</tr>
<tr>
<td>3.5</td>
<td>Number of girls and boys who have experienced violence reached by health, social work or justice/law enforcement services</td>
<td>2018: 63 (no denominator available); 2023: 50%</td>
<td>CPMIS, NCWC Reports / Annually</td>
</tr>
</tbody>
</table>

**Output 3.1: Improved enabling environment for civil society to advance opportunities for, and increase resilience of targeted vulnerable groups**

| 3.1.1 | Number of gender-responsive policies and legislation in place | 2018: 8; 2023: 10 | NCWC reports / Annually | NCWC UNDP, UNFPA, UNICEF, UN Women, WFP, WHO |
| 3.1.2 | Number of civil society organizations enabled to advance opportunities for target groups, and increase resilience of women, youth, vulnerable groups | 2018: 0 2023: 10 | Programme Reports / Annually | CSOA UNDP, UNFPA, UNICEF, UN Women, WFP, WHO |

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*44 Joint UNDP, UNFPA, UNICEF, UN Women indicator*
| 3.2.1 | Number of multi-stakeholder dialogues with engagement of Parliamentarians and representatives of women, youth, vulnerable groups | 2018: 0; 2023: 10 (cumulative) | Parliament Programme Reports / Annually | Parliament, UNDP, UN Women |
| 3.2.2 | Number of formal interactions between the justice sector, communities, and representative of target groups per year | 2017: 3; 2023: 15 | Attorney General’s Office Programme Reports / Annually | OAG, UNDP |
| 3.2.3 | Number of laws reviewed and proposed for harmonization with new International Conventions, Covenants, Treaties, Protocols and Agreements entered into by Bhutan | 2017: 9; 2023: 13 | Parliament Programme Reports / Annually | Parliament, UNDP, UN Women |
| 3.2.4 | A policy or legal framework or strategy on legal aid in place | 2018: no; 2023: yes | Attorney General’s Office / 2023 | OAG, UNDP |
| 3.2.5 | Percentage of law enforcement and justice professionals equipped with skills to deal with: (a) child offenders and; (b) child victims | 2018: 23.6%; 2023: 50% | UN programme reports / Annually | NCWC, RBP, Royal Court of Justice, OAG, UNICEF |
OUTCOME 4.
By 2023, Bhutan’s communities and its economy are more resilient to climate-induced and other disasters and biodiversity loss as well as economic vulnerability

UNDP (Lead), FAO, IFAD, ITC, UNICEF, UN Environment, UNOCHA, WFP

Related national development priority or goal (NKRAs): 2. Economic Diversity and Productive Capacity Enhanced; 3. Poverty Eradicated and Inequality Reduced; 5. Healthy Ecosystem Services Maintained; 6. Carbon Neutral, Climate and Disaster Resilient Development Enhanced

SDG 1, 2, 5, 8, 10, 11, 13, 15

<table>
<thead>
<tr>
<th>Indicator</th>
<th>Baseline and target</th>
<th>Means of Verification/Frequency</th>
<th>RGoB &amp; partners</th>
</tr>
</thead>
<tbody>
<tr>
<td>SDG 1</td>
<td>% of population living below the national poverty line</td>
<td>2017: 8.2%; 2023: 5%</td>
<td>Bhutan Living Standard Surveys/ 2022</td>
</tr>
<tr>
<td>SDG 15</td>
<td>Forest area as a proportion of total land area</td>
<td>2016: 71%; 2023: &gt;60%</td>
<td>RGoB communications to UNFCCC, Intended Nationally Determined Contributions / 2020</td>
</tr>
<tr>
<td>4.1</td>
<td>GNH index on ecological diversity and resilience</td>
<td>2015: 0.094; 2023: ≥0.094</td>
<td>Gross National Happiness Survey reports, Centre for Bhutan Studies &amp; GNH Research/ 2020, 2025</td>
</tr>
<tr>
<td>4.2</td>
<td>GNH index on standard of living</td>
<td>2015: 0.083; 2023: 0.083</td>
<td>Gross National Happiness Survey reports, Centre for Bhutan Studies &amp; GNH Research/ 2020, 2025</td>
</tr>
<tr>
<td>4.3</td>
<td>Multi-dimensional poverty index</td>
<td>2017: 5.8%; 2023: &lt;5%</td>
<td>MPI report, NSB, OPHI / 2017, 2023</td>
</tr>
<tr>
<td>4.4</td>
<td>Bhutan has strengthened capabilities to prepare for and respond to disasters</td>
<td>2018: no; 2023: yes</td>
<td>DDM reports</td>
</tr>
</tbody>
</table>

Output 4.1.: Inclusive, risk-informed systems and capacities in place to enable people to benefit from conservation and sustainable management of natural resources, and reduced environmental and health risks

<p>| 4.1.1 | Number of climate-risk informed biological corridors operationalized | 2018: 0; 2023: 4 | Annual RNR statistics, Annual Report of Department of Forest and Park Services/Annually |
| 4.1.2 | Number of hectares of forest area brought under participatory sustainable management regime | 2017: 357,915; 2023: 377,186 | Annual RNR statistics, Annual Report of Department Agriculture/Annually |
| 4.1.3 | Kilometers of irrigation (a) and access roads (b) made more resilient to climate variability and change | 2018: 153 (a), 326 (b); 2023: 0 (a), 51 (b) | Annual RNR statistics, Annual Report of Department Agriculture/Annually |
| 4.1.4 | Number of people who benefit from improved natural resource management and climate resilience through UN interventions (a. sustainable forest management, biological corridors; b. resilient irrigation, access roads) | 2018: 0 (a), 0 (b); 2023: a) 96,400, b) 25,826 | Annual RNR statistics and Annual report of Department Agriculture/Annually |</p>
<table>
<thead>
<tr>
<th>Output 4.2.: National policies foster innovative financing, an inclusive business environment and improved livelihoods through climate resilient and nature-based solutions</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>4.2.1</strong></td>
</tr>
<tr>
<td><strong>4.2.2</strong></td>
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<tr>
<td><strong>4.2.3</strong></td>
</tr>
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<td><strong>4.2.4</strong></td>
</tr>
<tr>
<td><strong>4.2.5</strong></td>
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</tbody>
</table>

<table>
<thead>
<tr>
<th>Output 4.3.: Greenhouse gas emissions managed in selected sectors</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>4.3.1</strong></td>
</tr>
<tr>
<td><strong>4.3.2</strong></td>
</tr>
<tr>
<td><strong>4.3.3</strong></td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Output 4.4.: Improved capacities to prepare for and respond to disasters</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>4.4.1</strong></td>
</tr>
<tr>
<td><strong>4.4.2</strong></td>
</tr>
<tr>
<td><strong>4.4.3</strong></td>
</tr>
<tr>
<td><strong>4.4.4</strong></td>
</tr>
</tbody>
</table>

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45 The existing financing solutions are Government Cost Sharing and Green Financing solutions (vertical)
46 The target includes “5 theme based eco-tourism enterprises implemented generating sustainable livelihood and income
47 One existing enterprise includes egg tray manufacturing plant using recycle waste paper
ANNEX 2: Basis of Relationship

PARTNERSHIP, VALUES AND PRINCIPLES

Whereas the RGoB (hereinafter referred to as “the Government”) has entered into the following:

(a) WHEREAS the Government and the United Nations Development Programme (hereinafter referred to as UNDP) have entered into a basic agreement to govern UNDP’s assistance to the country (Standard Basic Assistance Agreement (SBAA), which was signed by both parties on 14 July 1978. Based on Article I, paragraph 2 of the SBAA, UNDP’s assistance to the Government shall be made available to the Government and shall be furnished and received in accordance with the relevant and applicable resolutions and decisions of the competent UNDP organs, and subject to the availability of necessary funds to the UNDP. In particular, decision 2005/1 of 28 January 2005 of UNDP’s Executive Board approved the new Financial Regulations and Rules and along with them the new definitions of ‘execution’ and ‘implementation’, enabling UNDP to fully implement the new Common Country Programming Procedures resulting from the United Nations Development Group (UNDG) simplification and harmonization initiative. In light of this decision, this UNSDPF together with a Joint Work Plan (which shall form part of this UNSDPF and is incorporated herein by reference) concluded hereunder constitute together a project document as referred to in the SBAA.


(c) With the World Food Programme a Basic Agreement concerning assistance from the World Food Programme, which Agreement was signed by the Government and WFP on 22 March 2004.

(d) With the United Nations Population Fund (UNFPA) a Memorandum of Understanding to the effect that the SBAA signed by UNDP and the Government on 14 July 1978 be applied, mutatis mutandis, to UNFPA.

(e) With the World Health Organization (WHO) a Basic Agreement concerning technical advisory cooperation concluded between the Government and WHO on 3 January 1983.

(f) With the Food and Agriculture Organization of the United Nations the Agreement for the opening of the FAO Representation in the Royal Kingdom of Bhutan on 19 May 1984.

The UNSDPF will, in respect of each of the United Nations system agencies signing, be read, interpreted, and implemented in accordance with and in a manner, that is consistent with the basic agreement between such United Nations system agency and the Host Government.

PROGRAMME MANAGEMENT AND ACCOUNTABILITY ARRANGEMENTS

The programme will be nationally executed under the overall co-ordination of the Gross National Happiness Commission (Government Co-ordinating Authority). The UN system agencies will support the implementation of programme activities and in doing so, will collaborate with the RGoB to ensure prevention of sexual exploitation and abuse.

The UNSDPF will be made operational through the development of joint annual work plan(s). To the extent possible the UN system agencies and partners will use the minimum documents necessary, namely the signed UNSDPF and signed joint annual work plans to implement programmatic initiatives.

The remainder of this section refers only to agencies using the Harmonized Approach to Cash Transfers (HACT):

All cash transfers to an Implementing Partner are based on the joint annual work plans agreed between the Implementing Partner and the UN system agencies. Cash transfers for activities detailed in the joint annual work plans can be made by the UN system agencies using the following modalities:

1. Cash transferred directly to the Implementing Partner:
   a. Prior to the start of activities (direct cash transfer), or
   b. After activities have been completed (reimbursement);
2. Direct payment to vendors or third parties for obligations incurred by the Implementing Partners on the basis of requests signed by the designated official of the Implementing Partner;

3. Direct payments to vendors or third parties for obligations incurred by UN system agencies in support of activities agreed with Implementing Partners.

Direct cash transfers shall be requested and released for programme implementation periods not exceeding three months. Reimbursements of previously authorized expenditures shall be requested and released quarterly or after the completion of activities. The UN system agencies shall not be obligated to reimburse expenditure made by the Implementing Partner over and above the authorized amounts.

Following the completion of any activity, any balance of funds shall be refunded or reprogrammed by mutual agreement between the Implementing Partner and the UN system agencies.

Cash transfer modalities, the size of disbursements, and the scope and frequency of assurance activities may depend on the findings of a review of the public financial management capacity in the case of a Government Implementing Partner, and of an assessment of the financial management capacity of the non-UN Implementing Partner. A qualified consultant, such as a public accounting firm, selected by the UN system agencies may conduct such an assessment, in which the Implementing Partner shall participate. The Implementing Partner may participate in the selection of the consultant.

Cash transfer modalities, the size of disbursements, and the scope and frequency of assurance activities may be revised in the course of programme implementation based on the findings of programme monitoring, expenditure monitoring and reporting, and audits.

**RESOURCES AND RESOURCE MOBILIZATION STRATEGY**

The UN system agencies will provide support to the development and implementation of activities within the UNSDPF, which may include technical support, cash assistance, supplies, commodities and equipment, procurement services, transport, funds for advocacy, research and studies, consultancies, programme development, monitoring and evaluation, training activities and staff support. Part of the UN system agencies’ support may be provided to Non-Governmental and Civil Society organizations as agreed within the framework of the joint annual work plans.

Additional support may include access to UN organization-managed global information systems, the network of the UN system agencies’ country offices and specialized information systems, including rosters of consultants and providers of development services, and access to the support provided by the network of UN Specialized Agencies, Funds and Programmes.

The UN system agencies shall appoint staff and consultants for programme development, programme support, technical assistance, as well as monitoring and evaluation activities.

Subject to annual reviews and progress in the implementation of the programme, the UN system agencies’ funds are distributed by calendar year and in accordance with the UNSDPF. These budgets will be reviewed and further detailed in the joint annual work plans. By mutual consent between the Government and the UN system agencies, funds not earmarked by donors to the UN system agencies for specific activities may be re-allocated to other programmatically critical activities with funding gaps.

*The remainder of this section refers only to agencies using the Harmonized Approach to Cash Transfers (HACT):*

In case of direct cash transfer or reimbursement, the UN system agencies shall notify the Implementing Partner of the amount approved by the UN system agencies and shall disburse funds to the Implementing Partner. In case of direct payment to vendors or third parties for obligations incurred by the Implementing Partners on the basis of requests signed by the designated official of the Implementing Partner; or to vendors or third parties for obligations incurred by the UN system agencies in support of activities agreed with Implementing Partners, the UN system agencies shall proceed with the payment. The UN system and agencies shall not have any direct liability under the contractual arrangements concluded between the Implementing Partner and a third-party vendor. Where the UN system agencies and other UN system agency provide cash to the same Implementing
Partner, programme monitoring, financial monitoring and auditing will be undertaken jointly or coordinated with those UN system agencies.

**MONITORING AND EVALUATION**

Implementing Partners agree to cooperate with the UN system agencies for monitoring all activities supported by cash transfers and will facilitate access to relevant financial records and personnel responsible for the administration of cash provided by the UN system agencies. To that effect, Implementing Partners agree to the following:

1. Periodic on-site reviews and spot checks of their financial records by the UN system agencies or their representatives, as appropriate, and as described in specific clauses of their engagement documents/contracts with the UN system agencies' 

2. Programmatic monitoring of activities following the UN system agencies’ standards and guidance for site visits and field monitoring,

3. Special or scheduled audits. Each UN organization, in collaboration with other UN system agencies (where so desired and in consultation with the respective coordinating Ministry) will establish an annual audit plan, giving priority to audits of Implementing Partners with large amounts of cash assistance provided by the UN system agencies, and those whose financial management capacity needs strengthening.

*The remainder of this section refers only to agencies using the Harmonized Approach to Cash Transfers (HACT):*

The Supreme Audit Institution (SAI) may undertake the audits of Government Implementing Partners. If the SAI chooses not to undertake the audits of specific Implementing Partners to the frequency and scope required by the UN system agencies, the UN system agencies will commission the audits to be undertaken by private sector audit services.

**COMMITMENTS OF THE GOVERNMENT**

The Government will support the UN system agencies’ efforts to raise funds required to meet the needs of this UNSDPF and will cooperate with the UN system agencies including: encouraging potential donor Governments to make available to the UN system agencies the funds needed to implement unfunded components of the programme; endorsing the UN system agencies’ efforts to raise funds for the programme from other sources, including the private sector both internationally and in Bhutan; and by permitting contributions from individuals, corporations and foundations in Bhutan to support this programme which will be tax exempt for the Donor, to the maximum extent permissible under applicable law.

Cash assistance for travel, stipends, honoraria and other costs shall be set at rates commensurate with those applied in the country, but not higher than those applicable to the United Nations system (as stated in the ICSC circulars).

The Government will honour its commitments in accordance with the provisions of the cooperation and assistance agreements outlined in this annex.

Without prejudice to these agreements, the Government shall apply the respective provisions of the Convention on the Privileges and Immunities of the United Nations (the “General Convention”) or the Convention on the Privileges and Immunities of the Specialized Agencies (the “Specialized Agencies Convention”) to the Agencies’ property, funds, and assets and to their officials and experts on mission. The Government shall also accord to the Agencies and their officials and to other persons performing services on behalf of the Agencies, the privileges, immunities and facilities as set out in the cooperation and assistance agreements between the Agencies and the Government. In addition, it is understood that all United Nations Volunteers shall be assimilated to officials of the Agencies, entitled to the privileges and immunities accorded to such officials under the General Convention or the Specialized Agencies Convention. The Government will be responsible for dealing with any claims, which may be brought by third parties against any of the Agencies and their officials, experts on
mission or other persons performing services on their behalf and shall hold them harmless in respect of any claims and liabilities resulting from operations under the cooperation and assistance agreements, except where it is any claims and liabilities resulting from operations under the cooperation and assistance agreements, except where it is mutually agreed by Government and a particular Agency that such claims and liabilities arise from gross negligence or misconduct of that Agency, or its officials, advisors or persons performing services.

The remainder of this section refers only to agencies using the Harmonized Approach to Cash Transfers (HACT):

A standard Fund Authorization and Certificate of Expenditures (FACE) report, reflecting the activity lines of the work plan, will be used by Implementing Partners to request the release of funds, or to secure the agreement that concerned UN organization will reimburse or directly pay for planned expenditure. The Implementing Partners will use the FACE to report on the utilization of cash received. The Implementing Partner shall identify the designated official(s) authorized to provide the account details, request and certify the use of cash. The FACE will be certified by the designated official(s) of the Implementing Partner.

Cash transferred to Implementing Partners should be spent for the purpose of activities and within the timeframe as agreed in the joint annual work plans only.

Cash received by the Government and national NGO Implementing Partners shall be used in accordance with established national regulations, policies and procedures consistent with international standards, in particular ensuring that cash is expended for activities as agreed in the joint annual work plans, and ensuring that reports on the utilization of all received cash are submitted to concerned UN organization within six months after receipt of the funds. Where any of the national regulations, policies and procedures are not consistent with international standards, the UN system agency financial and other related rules and system agency regulations, policies and procedures will apply.

In the case of international NGO/CSO and IGO Implementing Partners cash received shall be used in accordance with international standards in particular ensuring that cash is expended for activities as agreed in the joint annual work plan and ensuring that reports on the full utilization of all received cash are submitted to concerned UN organization within six months after receipt of the funds.

To facilitate scheduled and special audits, each Implementing Partner receiving cash from concerned UN organization will provide UN system agency or its representative with timely access to:

- **all** financial records which establish the transactional record of the cash transfers provided by concerned UN system agencies, together with relevant documentation;

- **all** relevant documentation and personnel associated with the functioning of the Implementing Partner’s internal control structure through which the cash transfers have passed.

The findings of each audit will be reported to the Implementing Partner and concerned UN organization. Each Implementing Partner will furthermore:

- Receive and review the audit report issued by the auditors.

- Provide a timely statement of the acceptance or rejection of any audit recommendation to the concerned UN organizations that provided cash and to the SAI so that the auditors include these statements in their final audit report before submitting it to concerned UN organizations.

- Undertake timely actions to address the accepted audit recommendations. Report on the actions taken to implement accepted recommendations to the UN system agencies and to the SAI, on a quarterly basis (or as locally agreed).
ANNEX 3: Linkages between the UNSDPF outcomes and the SDGs and national priorities

SDG 1: End poverty in all its forms everywhere

SDG 2: End hunger, achieve food security and improved nutrition and promote sustainable agriculture

SDG 5: Achieve gender equality and empower all women and girls

SDG 10: Reduce inequality within and among countries

SDG target 17.18/19: Data, monitoring and accountability

SDG 3. Ensure healthy lives and promote well-being for all at all ages

SDG 4. Ensure inclusive and equitable quality education and promote lifelong learning opportunities for all

SDG 6. Ensure availability and sustainable management of water and sanitation for all

SDG 16. Promote peaceful and inclusive societies for sustainable development, provide access to justice for all and build effective, accountable and inclusive institutions at all levels

SDG 8. Promote sustained, inclusive and sustainable economic growth, full and productive employment and decent work for all

SDG 11. Make cities and human settlements inclusive, safe, resilient and sustainable

SDG 13. Take urgent action to combat climate change and its impacts

SDG 15. Protect, restore and promote sustainable use of terrestrial ecosystems, sustainably manage forests, combat desertification, and halt and reverse land degradation and halt biodiversity loss

SDG 2: End hunger, achieve food security and improved nutrition and promote sustainable agriculture

SDG 4. Ensure inclusive and equitable quality education and promote lifelong learning opportunities for all

SDG 6. Ensure availability and sustainable management of water and sanitation for all

SDG 16. Promote peaceful and inclusive societies for sustainable development, provide access to justice for all and build effective, accountable and inclusive institutions at all levels

SDG 8. Promote sustained, inclusive and sustainable economic growth, full and productive employment and decent work for all

SDG 11. Make cities and human settlements inclusive, safe, resilient and sustainable

SDG 13. Take urgent action to combat climate change and its impacts

SDG 15. Protect, restore and promote sustainable use of terrestrial ecosystems, sustainably manage forests, combat desertification, and halt and reverse land degradation and halt biodiversity loss

NKRA 2. Economic Diversity and productivity enhanced

NKRA 3. Poverty eradicated, and inequality reduced

NKRA 4. Healthy and caring society enhanced

NKRA 5. Healthy ecosystem services maintained

NKRA 6. Carbon neutral, climate and disaster resilient development enhanced

NKRA 7. Quality of education and skills improved

NKRA 8. Water, food and nutrition security enhanced

NKRA 9. Democracy and decentralization strengthened

NKRA 10. Gender equality promoted, women and girls empowered

NKRA 11. Justice services and institutions strengthened

NKRA 12. Carbon neutral, climate and disaster resilient development enhanced

NKRA 13. Poverty eradicated, and inequality reduced

NKRA 14. Healthy and caring society enhanced

NKRA 15. Healthy ecosystem services maintained

NKRA 16. Justice services and institutions strengthened

NKRA 17. Poverty eradicated, and inequality reduced

NKRA 18. Healthy and caring society enhanced

NKRA 19. Justice services and institutions strengthened

NKRA 20. Carbon neutral, climate and disaster resilient development enhanced

UNSDPF outcome 1: Enhanced access to and use of reliable and timely data for inclusive and evidence-based policy and decision-making

UNSDPF outcome 2: Vulnerable and un-reached people access and use quality health, nutrition, protection, education, water and sanitation services

UNSDPF outcome 3: National stakeholders provide equal opportunities for all, particularly women and vulnerable groups

UNSDPF outcome 4: Bhutan’s communities and its economy are more resilient to climate-induced and other disasters and biodiversity loss as well as economic vulnerability

Indivisible SDGs
<table>
<thead>
<tr>
<th>Acronyms</th>
<th>Full Form</th>
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<tbody>
<tr>
<td>ACC</td>
<td>Anti-Corruption Commission</td>
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<tr>
<td>ADB</td>
<td>Asian Development Bank</td>
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<td>APIC</td>
<td>Agency for Promotion of Indigenous Crafts</td>
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<td>BCSEA</td>
<td>Bhutan Council for School Examinations and Assessment</td>
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<td>BNF</td>
<td>Bhutan Nuns Foundation</td>
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<td>CSO</td>
<td>Civil Society Organization</td>
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<td>CSOA</td>
<td>Civil Society Organization Authority</td>
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<td>DLG</td>
<td>Department of Local Governance</td>
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<td>DoA</td>
<td>Department of Agriculture</td>
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<td>DYS</td>
<td>Department of Youth and Sports</td>
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<td>FAO</td>
<td>Food and Agriculture Organization</td>
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<td>FYP</td>
<td>Five Year Plan</td>
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<td>GDP</td>
<td>Gross Domestic Product</td>
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<td>GNH</td>
<td>Gross National Happiness</td>
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<td>GNHC</td>
<td>Gross National Happiness Commission</td>
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<td>GNHCS</td>
<td>Gross National Happiness Secretariat</td>
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<td>GPMD</td>
<td>Government Performance Management Division</td>
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<td>HACT</td>
<td>Harmonized Approach to Cash Transfer</td>
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<tr>
<td>ICT</td>
<td>Information and Communications Technology</td>
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<td>IFAD</td>
<td>International Fund for Agricultural Development</td>
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<td>ITC</td>
<td>International Trade Centre</td>
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<td>JPME</td>
<td>Joint Planning, Monitoring and Evaluation</td>
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<td>KGUMBS</td>
<td>Khesar Gyalpo University of Medical Sciences of Bhutan</td>
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<tr>
<td>LDC</td>
<td>Least Developed Country</td>
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<td>LMIC</td>
<td>Lower Middle-income Countries</td>
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<tr>
<td>M&amp;E</td>
<td>Monitoring and Evaluation</td>
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<td>MDG</td>
<td>Millennium Development Goal</td>
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<td>MIC</td>
<td>Middle-income Country</td>
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<td>MoAF</td>
<td>Ministry of Agriculture and Forests</td>
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<td>MoE</td>
<td>Ministry of Education</td>
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<td>MoH</td>
<td>Ministry of Health</td>
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<td>MoIC</td>
<td>Ministry of Information and Communications</td>
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<td>MoWHS</td>
<td>Ministry of Works and Human Settlements</td>
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<td>NCHM</td>
<td>National Center for Hydrology and Meteorology</td>
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<td>NCWC</td>
<td>National Commission for Women and Children</td>
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<td>NEC</td>
<td>National Environment Commission</td>
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<td>NKRA</td>
<td>National Key Result Area</td>
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<td>NSB</td>
<td>National Statistics Bureau</td>
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<td>OAG</td>
<td>Office of the Attorney General</td>
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<td>OMT</td>
<td>Operations Management Team</td>
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<td>QCPR</td>
<td>Quadrennial Comprehensive Policy Review</td>
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<td>RBP</td>
<td>Royal Bhutan Police</td>
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<td>RCO</td>
<td>Resident Coordinator's Office</td>
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<td>REC</td>
<td>Royal Education Council</td>
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<td>RENEW</td>
<td>Respect, Educate, Nurture, and Empower Women</td>
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<tr>
<td>Acronym</td>
<td>Full Form</td>
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<td>RGoB</td>
<td>Royal Government of Bhutan</td>
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<td>RUB</td>
<td>Royal University of Bhutan</td>
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<td>SAARC</td>
<td>South Asia Association for Regional Cooperation</td>
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<td>SDG</td>
<td>Sustainable Development Goal</td>
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<td>SNV</td>
<td>Netherlands Development Organization</td>
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<td>TCB</td>
<td>Tourism Council of Bhutan</td>
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<td>UN</td>
<td>United Nations</td>
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<td>UN Habitat</td>
<td>United Nations Human Settlements Programme</td>
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<td>UN OCHA</td>
<td>United Nations Office for the Coordination of Humanitarian Affairs</td>
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<td>UN Women</td>
<td>United Nations Entity for Gender Equality and the Empowerment of Women</td>
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<td>UNAIDS</td>
<td>Joint United Nations Programme on HIV/AIDS</td>
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<td>UNCDF</td>
<td>United Nations Capital Development Fund</td>
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<td>UNCT</td>
<td>United Nations Country Team</td>
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<td>UNCTAD</td>
<td>United Nations Conference on Trade and Development</td>
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<td>UNDESA</td>
<td>United Nations Department of Economic and Social Affairs</td>
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<tr>
<td>UNDP</td>
<td>United Nations Development Programme</td>
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<tr>
<td>UNESCAP</td>
<td>United Nations Economic and Social Commission for Asia and the Pacific</td>
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<td>UNESCO</td>
<td>United Nations Education, Scientific and Cultural Organization</td>
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<td>UNFPA</td>
<td>United Nations Population Fund</td>
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<td>UNIC</td>
<td>United Nations Information Centre</td>
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<td>UNICEF</td>
<td>United Nations Children's Fund</td>
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<td>UNIDO</td>
<td>United Nations Industrial Development Organization</td>
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<td>United Nations Sustainable Development Partnership Framework</td>
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