



**Executive Board of the
United Nations Development
Programme, the United Nations
Population Fund and the
United Nations Office for
Project Services**

Distr.: General
29 November 2023

Original: English

First regular session 2024
29 January to 2 February, New York
Item 6 of the provisional agenda
Country programmes and related matters

Draft country programme document for Bhutan (2024-2028)

Contents

<i>Chapter</i>	<i>Page</i>
I. UNDP within the United Nations Sustainable Development Cooperation Framework.....	2
II. Programme priorities and partnerships.....	4
III. Programme and risk management	7
IV. Monitoring and evaluation	8
Annex	
Results and resources framework for Bhutan (2024-2028).....	10



I. UNDP within the United Nations Sustainable Development Cooperation Framework

1. Bhutan, the birthplace of ‘gross national happiness’,¹ is a young democracy, having transitioned to a democratic constitutional monarchy in 2008. Classified as a lower-middle-income country,² with a Human Development Index of 0.666 (2021),³ it is placed in the medium human development category, ranked 127th out of 189 countries. Its political stability (27th out of 193 countries⁴), institutional credibility (ranked 25th on the Corruption Perceptions Index⁵), carbon-neutral development approach, and constitutional commitment to environmental protection, collectively place it in high standing.

2. With the exception of the COVID pandemic, Bhutan witnessed sustained economic growth averaging 7.5 per cent per annum since the 1980s.⁶ Between 2010 and 2021, the gross national income per capita increased by 22.3 per cent, to \$11,300.⁷ Poverty rates dropped from 23 per cent in 2007 to 8 per cent in 2017,⁸ with 12.4 per cent recorded in 2022.⁹ More than 40 per cent of the estimated population of 770,000 is below 24¹⁰ years of age, while a demographic shift towards an aging society is predicted due to a low fertility rate.¹¹ The urban population is projected to rise to 57 per cent by 2047¹² (from 38 per cent in 2017), due to increases in internal migration, disproportionate impact of climate change on the rural economy, and the concentration of economic opportunities in urban areas.

3. The Gross Happiness Index, 2023, reflected an increase in gross national happiness (data 2015-2023), attributed primarily to improved housing, income, schooling, services, and literacy, but also to positive emotions, which increased despite the COVID-19 pandemic. Despite positive momentum, socio-economic vulnerability remains, given the difficult geographical conditions, narrow economic base, limited international markets for trade, and emigration of productive populations,¹³ particularly young people (71 per cent of emigrants are under 35¹⁴).

4. Bhutan ranked 98th out of 170 countries on the 2021 Gender Inequality Index.¹⁵ While there is good progress on health and education indicators, the widening gender gap in labour-force participation (73.4 per cent men, 53.5 per cent women¹⁶), and women’s low political representation (15.2 per cent in parliament), remain a challenge. Women shoulder a disproportionate share of unpaid care and domestic responsibilities. Gender-based violence, exacerbated by the pandemic,¹⁷ hampers progress towards gender equality, highlighting the need to address structural issues such as norms and attitudes.

5. There is a need for effective implementation of policies and rights-based approaches targeting vulnerable groups, leaving no-one behind. Disability prevalence is estimated at 2.1 per cent of the population, where 80 per cent of people with disabilities live in rural

¹ ‘Happiness’ in this context covers human well-being domains, including traditional areas of social concern such as living standards, health, and education, while less traditional ones include time use, psychological well-being, culture, community vitality, and environmental diversity. <https://ophi.org.uk/policy/bhutan-gnh-index/#:~:text=Overall%2C%209.5%25%20of%20Bhutanese%20people,%2C%20and%206.4%25%20were%20unhappy>.

² World Bank: 2022-2023, <https://blogs.worldbank.org/opendata/new-world-bank-country-classifications-income-level-2022-2023>; Bhutan National Statistics Bureau, 2023. <https://www.nsb.gov.bt/>.

³ <https://hdr.undp.org/data-center/specific-country-data#/countries/BTN>.

⁴ https://www.theglobaleconomy.com/rankings/wb_political_stability/.

⁵ Transparency International, January 2023.

⁶ NSB, National Accounts Reports (multiple years).

⁷ Gross national income per capita, PPP, 2021. The World Bank, 2023. <https://data.worldbank.org/indicator/NY.GNP.PCAP.PP.CD?locations=BT>.

⁸ National Statistics Bureau (NSB), Bhutan Poverty Analysis Report, 2017.

⁹ NSB, Bhutan Poverty Analysis Report, 2022.

¹⁰ NSB, Population Projections, Bhutan 2017-2047.

¹¹ https://bhutan.unfpa.org/sites/default/files/pub-pdf/bhutan_ageing_report_-_2022_1_2.pdf.

¹² NSB population projections, Bhutan 2017-2047 (2019).

¹³ Kuensel 2023. <https://kuenselonline.com/migration-of-bhutanese/>; reflects an increase in the monthly average, from 2,000 in 2022 to 5,000 in early 2023.

¹⁴ <https://kuenselonline.com/migration-of-bhutanese/>.

¹⁵ Gender Social Norm Index, 2023.

¹⁶ Bhutan Labour Force Survey Report, 2022.

¹⁷ RENEW, a civil society organization working on gender-based violence, reported 53.2 per cent increase in reported cases during COVID-19.

areas¹⁸ facing socio-economic challenges. The national policy on people with disabilities unlocks space for promoting their rights.

6. The economy suffered heavy setbacks during COVID-19. The gross domestic product plummeted to -10 per cent in 2020, from 5.8 per cent in 2019. Inflation increased from 2.7 per cent in 2019 to 7.4 per cent in 2021.¹⁹ Tourism, the largest foreign exchange earner and employment provider, was severely affected, with international arrivals falling by 91.2 per cent²⁰ compared to pre-pandemic numbers. Bhutan is at the crossroads of transforming its business ecosystem. Harnessing the full potential of the private sector requires a favourable business environment and infrastructure for international market access and trade expansion. Attracting foreign direct investment, promoting public-private partnerships, and adopting innovative financing solutions remain works in progress.

7. Youth unemployment rates rose from 11.9 per cent in 2019 to 28.6 per cent in 2022.²¹ Unemployment is concentrated in urban areas and among female youth, mainly due to mismatches between skills and opportunities, and gender-based occupational segregation. The agriculture sector, accounting for 44 per cent of overall employment in 2022 (women constitute 53.3 per cent²² of the agriculture workforce), is strained by limited growth, low productivity, and climate impacts.²³ Expansion of cottage and small industries (95 per cent²⁴ of total industries) is constrained by limited access to markets, finance, and technology.

8. Bhutan is set to graduate from the ‘least developed country category’ by December 2023.²⁵ To facilitate smooth graduation, the Government has reinforced public debt management; diversification of financing mechanisms such as innovative financing and green bonds; encouragement of public-private partnerships; sustainable utilization of natural resources; and expanded domestic resource mobilization.

9. Being among the few carbon-negative countries, Bhutan is considered a ‘carbon sink’ (its forests absorb three times more carbon dioxide than the country emits²⁶), with the potential of becoming a ‘green investment’ destination. However, high vulnerability to climate change persists due to a combination of geographical, institutional, and environmental factors. Vulnerable populations face greater challenges for quick recovery from disasters and climate-induced impacts. Climate change has rendered urban areas equally vulnerable. Innovative adaptation solutions, and risk-governance and technology-based approaches for green and resilient development are needed, including investment in clean and renewable energy.

10. The political system and governance institutions have made transformative progress since transitioning to a democratic constitutional monarchy. Strengthening the institutional capacity of a young democracy and nurturing the democratic culture requires investment in: access to justice and the rule of law, particularly for vulnerable groups; people-centric, responsive approaches; utilization of digital solutions; strengthening cyber-security; effective monitoring of service delivery; promotion of social inclusion; and gender equality.

11. Following its excellent management of COVID-19, placing the country back on its development trajectory, the Government implemented systemic reforms for building a future-fit governance system, addressing interconnected complex development challenges. Civil service reform increased the efficiency, accountability, and quality of public service delivery. The Royal Commission for Urban Development was established to meet the challenges of urbanization. Reforms in the construction industry provide an opportunity to

¹⁸ Population and Housing Census of Bhutan, 2017.

¹⁹ United Nations Common Country Analysis, Bhutan, 2022.

²⁰ National Budget Report, 2021-2022.

²¹ Labour Force Survey Report, 2021.

²² Labour Force Survey Report, 2022.

²³ Ibid.

²⁴ <https://www.bhutanstudies.org.bt/publicationFiles/JBS/JBS%2046%20summer/3%20Determinants%20of%20Cottage%20and%20Small%20Industries.pdf>

²⁵ Least developed country profile: <https://www.un.org/development/desa/dpad/least-developed-country-category-bhutan.html>; reflects achievement of the thresholds of average gross national income per capita, human assets index, and economic and environmental vulnerability index.

²⁶ Bhutan, second nationally determined contribution (2021).

support ‘greening’ the sector around resilient, climate-proof infrastructure and green jobs. The national gender equality policy focuses on empowerment and affirmative action to address issues of low female labour-force participation, limited political representation, and gender-based violence.

12. The strategic planning framework of Bhutan – the draft 13th Five-Year Plan, centred on economic and social development, governance and security – aligns with the 2030 Agenda for Sustainable Development. In realization of that development vision, the United Nations Sustainable Development Cooperation Framework identified four mutually reinforcing strategic priorities: (a) Sustainable economic development and diversification and shared prosperity; (b) Equitable human development and well-being across the life course; (c) Sustainable and healthy environment, resilience to disasters and climate change; and (d) Inclusive, transparent, and accountable governance and rule of law. The UNDP country programme, 2024-2028 – derived from the Framework, aligned with the 2030 Agenda and the UNDP Strategic Plan, 2022-2025 – is premised around key development objectives enshrined in the draft 13th Five-Year Plan.

13. This country programme builds on and integrates recommendations of the independent country programme evaluation, 2023. Programmatic achievements recognized by the evaluation will be leveraged, including UNDP value-added offerings in public service delivery and innovation; applying a systems approach to target vulnerable groups; strengthening democratic governance; and addressing climate change challenges. Evaluation recommendations included: application of a holistic approach to digital transformation; upstream support to disaster risk management; integration of climate and disaster resilience with urban livelihoods; overcoming structural barriers for youth employment and empowerment; and tailoring capacity development of the most vulnerable – all of which will be pursued under the new programme.

14. In supporting United Nations system-wide efforts led by the Resident Coordinator, UNDP will foster ‘whole-of-government’ and ‘whole-of-society’ approaches, supporting transformative results while leveraging its comparative advantage to deliver Cooperation Framework outcomes in collaboration with other United Nations entities. As the evaluation acknowledges, the UNDP value proposition includes: (a) a *convening role*, adopting a multi-dimensional approach to policy and programming while galvanizing strategic partnerships and mobilizing resources; (b) *leveraging integrated solutions* to accelerate the Goals across a broad range of interconnected development challenges, drawing on its Strategic Plan “signature solutions”²⁷ and “enablers”,²⁸ and on South-South cooperation opportunities; (c) *thought leadership*, championing digital transformation while leveraging innovation expertise – for example, building on its support to the Royal Civil Service Commission and the Prime Minister’s Office, drawing upon the UNDP global policy network and accelerator lab, and introducing innovation and systems approaches to simplify public service delivery, including building strategic foresight and anticipatory capacities.

II. Programme priorities and partnerships

15. Based on consultations with key stakeholders, including the Government, development partners, civil society, vulnerable groups, and the private sector, the programme theory of change is built on the premise that: *if* the climate-resilient economy is enhanced, together with ease of doing business, attracting investment and addressing socio-economic inequalities, particularly of vulnerable groups; *if* the growth generated translates into a job-rich economy; *if* innovative capabilities and solutions are enhanced to sustain biodiversity and environment ecosystems, its infrastructure, institutions, and people are more resilient to climate change and disasters; *if* inclusive, agile, anticipatory, adaptive governance systems and institutions are in place; *if* policies, digital solutions, financing frameworks and partnerships are accelerated towards achievement of the Goals; *if* people, adopting a gender-

²⁷ Poverty and inequality; governance; resilience; environment; energy; gender equality.

²⁸ Strategic innovation; digital transformation; development financing.

positive attitude, can influence and participate in policy-making; *then*, in line with the vision of the Cooperation Framework, people in Bhutan, especially the most vulnerable, will contribute to and benefit from sustainable development, leading to achievement of the Goals and to a healthy, prosperous, and secure country.

16. Key assumptions considered for achieving programme objectives include: the global economy is favourable for smooth graduation from least-developed country status, without losing other climate financing beside least-developed country funds and preferential concessions; national development priorities remain broadly consistent through the programme period; a coordinated, whole-of-society approach to address root causes of gender-based discrimination is adopted, creating space for engagement and access to livelihood opportunities for women, youth and other vulnerable groups; innovative solutions are adopted for balancing economic goals with social and environmental commitments; and inclusive digital and technological advancement is accelerated, removing barriers to public participation in decision-making and accessing equitable public services.

17. Three UNDP programme priorities will contribute directly to three Cooperation Framework outcomes: One, three and four, while the second outcome is integrated across all priorities. A coherent portfolio approach on youth engagement, gender equality, adoption of technology and digitalization, expanded partnerships, and a one-United Nations approach, will cut across all outcomes, creating synergy between outcomes to address systemic challenges while deepening impact.

Programme priority 1. *Diversified, inclusive, job-intensive and future-ready green economic development* (contributing to Cooperation Framework outcome 1)

18. UNDP will support national and subnational governments in co-designing policies and strategies that foster economic diversification, identifying opportunities for trade and industrial transformation, innovative financing, and technological solutions to promote inclusive and green economic growth. Avenues will be explored to enable businesses and entrepreneurs to leverage domestic and international resources, identify new markets for Bhutanese products, and promote nature-based ecotourism, contributing to economic diversification, improved living standards and environmental sustainability. Support to taxation reforms and administration will enhance public financial management policies and regulations, leveraging them to promote gender equality and youth empowerment. UNDP will partner with the Ministry of Finance, taxation authorities, the Central Bank, financial institutions, relevant ministries, and the private sector, to advance digitalization and green investments.

19. UNDP will strengthen national capacities, invest in enablers and drive policy solutions to expand and diversify access to development and climate finance, integrating innovative financing solutions. Private capital will be unlocked through public-private partnerships and foreign direct investment, biodiversity financing, and payment for ecosystem services – which, together with technological and digital solutions, will facilitate the development of a Goals-aligned green, inclusive economy. UNDP will support Government and partners in implementing commitments to the nationally determined contributions and the National Adaptation Plan for Climate Change. Development and adoption of policies and regulatory frameworks will be promoted by nurturing an enabling sustainable finance ecosystem, including measures attracting Goals-aligned private-sector investment. Private-sector engagement will be enhanced by advocating for inclusive and ecologically conscious business practices, promoting models of corporate social responsibility while creating an enabling environment for women, youth and other vulnerable groups.

20. UNDP will help build competent human capital equipped with twenty-first century skills to fit the changing job market, enabling women, youth, and people with disabilities to thrive in the evolving economic landscape while addressing structural barriers through their inclusion in cottage, small, and medium-sized enterprises, and promoting digital integration. Building on earlier successes, UNDP will create job opportunities for youth and women.

Partnership with the National Commission for Women and Children will help address gender-based occupational segregation and reduce women's unpaid care and domestic burden. UNDP will partner with UNFPA and the United Nations Children's Fund (UNICEF) while supporting national institutions to access knowledge, best practices and resources. South-South cooperation will connect young people to role models in the region and enable them to access resources for technology transfer, skills, productive employment and economic opportunities. Innovative solutions will be mobilized through partnerships with civil society organizations and the private sector to foster inclusive, equitable, and future-oriented skills and livelihoods.

Programme priority 2. *Sustainable natural resource management and climate resilient communities and institutions* (contributing to Sustainable Development Cooperation Framework outcome 3)

21. UNDP will expand partnerships and work through the United Nations system to support Government in adopting risk-informed and nature-positive development, supporting the socio-economic ambition of the draft 13th Five-Year Plan and graduation from least-developed country status. Climate-change adaptation of the economy, communities and landscape will be intensified by promoting knowledge, skills, and technological solutions. UNDP will assist Government in establishing risk reduction and response mechanisms, enhancing climate information systems, weather forecasts and early warning for resilience development, investment decisions and timely response to climatic and non-climatic events. In partnership with the Department of Local Government and Disaster Management and United Nations partners, UNDP will support community-based risk-reduction actions underpinned by a whole-of-society approach to addressing loss and damage. The Ministry of Health will be supported in making the health system resilient against climate impacts. The Ministry of Infrastructure and Transport, municipalities, and local government will be supported in driving risk-informed investment and inclusive, gender-responsive urban planning, while focusing on the adaptive capacity of urban communities. In partnership with the Ministry of Agriculture and Livestock, the Ministry of Infrastructure and Transport, and private entrepreneurs, UNDP efforts through the Global Environment Facility, the Green Climate Fund and the Government of Japan will advance climate-resilient and nature-positive agri-food system transformation, climate-proofing irrigation and water management systems, and harnessing digital and climate-smart agricultural practices. Innovative financing mechanisms for biodiversity conservation will be advanced in partnership with the Norwegian Agency for Development and the European Union.

22. Building on carbon-neutral policies and the reform agenda on green development, UNDP will help translate the Bhutan 'green premium' into tangible benefits for the economy and enhancement of the well-being of communities, balancing it with environment and biodiversity conservation. Nature-based solutions will be promoted for gender-responsive climate actions through strategic skills and capacity development. Private-sector investments will be enhanced through agri-businesses and employment generation, while continuing to support Government in accessing global climate financing. Support will be provided for management of the environment in urban landscapes while integrating climate and disaster resilience into urban livelihoods. UNDP will support Government in sustainable forest management, innovative ecotourism strategies, watershed management, and integrating climate risk into biodiversity conservation. Local government and communities will be key partners in these initiatives, which will have livelihood components linked to outcome 1. Disaster management capacities of women and other vulnerable groups will be strengthened. In collaboration with the Ministry of Infrastructure and Transport, renewable energy, including solar power and zero-emission transportation, will be promoted.

Programme priority 3. *Inclusive, agile, anticipatory and accountable governance and people-centric public sector systems* (contributing to Cooperation Framework outcome 4)

23. UNDP will support public sector innovation and digital literacy, co-designing technological solutions that promote digital transformation. Support to the National Commission for Women and Children will promote gender responsiveness in public administration. National and subnational capacities and systems will be strengthened for: data collection and measuring Sustainable Development Goals targets using disaggregated indicators and metrics, in-depth analysis and evidence-led, Goals-driven policy development and implementation. We will use gender-responsive monitoring and evaluation, promoting localization of the Goals and adopting an inclusive, sustainable, forward-looking approach to development beyond growth. Citizens' capacities will be strengthened to ensure that the public voice is better articulated and feedback integrated towards inclusive decision-making and public service delivery, including health and legal services.

24. UNDP work with parliament and oversight bodies will be enhanced, enabling them to discharge their functions in an inclusive, effective, and transparent manner by adopting citizen engagement approaches improving evidence-based decision-making. UNDP will promote the rule of law and access to justice while honouring due process, equality and non-discrimination for women, youth, people with disabilities and other vulnerable groups. Provision for public deliberation and discourse in parliamentary processes will be enhanced by engaging citizens and civil society organizations. National capacities will be strengthened for timely implementation and reporting on the Sustainable Development Goals and the Convention on the Elimination of All Forms of Discrimination against Women.

25. UNDP will help strengthen mechanisms such as digital tools that expand the engagement of women, youth and other vulnerable groups in policy and decision-making (including local planning and budgeting processes), facilitating civic space as a cross-cutting element across all outcomes. Capacities of civil society organizations, youth-led organizations and networks will be strengthened for more active and meaningful engagement in civic life. As graduation from least-developed country status may influence the official development assistance (ODA) landscape, civil society and private-sector partnerships will be fostered to craft new development financing solutions reaching vulnerable populations. UNDP will help accelerate implementation of the national gender equality policy and the national policy for people with disabilities. At national and sub-national levels, initiative for gender equality will be promoted to address barriers constraining women's leadership in political, economic and public spheres. Work with civil society organizations, communities and media will help change conventional socio-cultural norms and practices perpetuating gender inequality. Remote and in-person volunteerism will be tapped into in partnership with the United Nations Volunteers programme. South-South cooperation will be leveraged to adopt technology, innovation, disaster risk management and digital solutions for employment. Pursuant to recommendations of the independent country programme evaluation, youth portfolio interventions will focus on participation, engagement, and empowerment. Partnerships with UNFPA, UNICEF, and the Ministry of Industries, Commerce and Employment will be explored to take this forward.

III. Programme and risk management

26. This country programme document outlines planned UNDP contributions to national results and serves as the primary unit of accountability to the Executive Board for results alignment and resources assigned to the programme at the country level. Accountabilities of managers at the country, regional and headquarters levels with respect to country programmes are prescribed in the UNDP Programme and Operations Policies and Procedures and the Internal Control Framework.

27. The programmes will be nationally executed. If necessary, national execution may be replaced by direct execution for part or all of the programme in response to *force majeure*. The Harmonized Approach to Cash Transfers will be used in a coordinated fashion with other United Nations organizations to manage financial risks. Cost definitions and classifications for programme and development effectiveness will be charged to the concerned projects.

28. The programme theory of change identified risks to successful programme delivery, including: (a) external and internal shocks, such as: economic recession; major outbreak of pandemic; geopolitical crisis; (b) changed ODA landscape following graduation from least-developed country status, which may limit the ability of UNDP to mobilize resources; (c) Slow economic recovery, affecting government ability to mobilize co-finance essential to securing global funds; (d) limited civil service capacity, impeding ability of UNDP to mobilize resources and implement policy solutions; (e) impacts of natural disasters, compromising long-term development objectives.

29. For risk mitigation, in consultation with key partners, UNDP will adopt business continuity planning for uninterrupted programme delivery and will institute a United Nations-wide business continuity arrangement so that the United Nations system can continue to implement its programme during times of disaster. Further actions include: (a) diversifying resource mobilization beyond the vertical funds, including resources from Government, the private sector and South-South cooperation, as catalysts to attract more external resources; (b) working with United Nations entities and other partners to support government capacity to mobilize domestic and international resources, including expansion of foreign direct investment and public-private partnerships for stable fiscal space; (c) continuing to improve business processes for efficiency and cost effectiveness; and (d) expanding private-sector engagement and technical assistance to supplement government capacity.

30. UNDP will use risk identification and mitigation tools in line with its social and environmental standards (including grievance, dispute resolution and accountability mechanisms). Risk mitigation and management arrangements will be built into the programme in accordance with the UNDP enterprise risk management policy. Assurance activities, including micro-assessments, spot checks and audits, will be conducted in line with the harmonized approach to cash transfers. Where possible, technological and digital tools will be leveraged to demonstrate accountability.

31. The systems thinking and portfolio approaches will be applied to increase programmatic coherence and leverage collective investments towards transformational change. Foresight and horizon-scanning will detect emerging trends and anticipate support requests. Periodic analysis of the operating context, in coordination with the United Nations country team, will help evaluate and address emerging challenges. Monitoring the programme theory of change for variations in underlying assumptions, as well as robust programme management mechanisms to adapt to changes in the development context, will inform any programme modifications, including scaling down in case of limited funding and leveraging opportunities to amplify impact.

IV. Monitoring and evaluation

32. UNDP will set up systemic mechanisms under the office monitoring, evaluation and learning plan at the project and portfolio levels to monitor outcomes and outputs, disaggregating key target groups such as women. The country programme results and resources framework will serve as the key accountability framework, and the framework metadata will be prepared in accordance with Independent Country Programme Evaluation recommendations, ensuring consistency of reporting across projects. Gender-responsive indicators will help plan and monitor gender-related investments and results. Digital tools and mobile applications will allow evidence-based, real-time decision-making, anticipatory action and course correction.

33. Aligned with the United Nations Sustainable Development Cooperation Framework, UNDP will use national data to report on results, emphasizing high-quality data disaggregated by district, ethnicity, age, gender and disability. Reporting will be synchronized with the Cooperation Framework cycle, and monitoring and evaluation activities will be aligned with the guiding principles of gender equality, human rights, and leaving no-one behind. UNDP will engage with Government, vulnerable groups and other

stakeholders to ensure continued programme relevance, soliciting beneficiary feedback to validate impact.

34. UNDP will support efforts to strengthen and consolidate the capacities of national stakeholders, including the National Statistics Bureau, for data collection, monitoring and reporting on the Goals. Strengthening national statistical systems, reinforcing results-based processes, and innovative data collection and monitoring methods will help identify those left behind and capture transformative results.

35. The country programme evaluation plan follows Independent Evaluation Office guidelines. Recommendations and lessons learned from evaluations, assessments and reviews will allow for adaptive programming, strengthening dialogue with partners and making course corrections. An office partnership and communication action plan is in place. At least 3 per cent of the budget will be allocated to monitoring and evaluation and the communication of results, and at least 15 per cent to gender-specific interventions across the programme.

23-23751

		<p>Indicator 1.1.3. Number of tax administrators’ and professionals’ capacity enhanced in tax administration, including tax audits and assessments</p> <p><i>Baseline:</i> 24 (2023) <i>Target:</i> 124 (2028) <i>Source/frequency:</i> Department of Revenue and Customs, MOF/annual</p> <p>Indicator 1.1.4. Policy, financing and institutional mechanism established to leverage nationally determined contribution and National Adaptation Plan implementation.</p> <p><i>Baseline:</i> 5 (2023) <i>Target:</i> 10 (2028) <i>Source/frequency:</i> Ministry of Energy and Natural Resources (MOENR), MOA/annual</p>	<p>Technical and vocational institutes Government Technology Agency (GovTech) UNFPA UNICEF</p>	
		<p>Output 1.2. Access to future-oriented skills and inclusive livelihoods opportunities improved, in particular for youth and women, through innovative development solutions</p> <p>1.2.1. Number of women, youth and people with disabilities benefiting from the use of digital finance, e-commerce and digital value chains in ways that improve their lives Baseline: 0 (2023) Target: 300 (2028) <i>Source/frequency:</i> Project reports/annual</p> <p>1.2.2 . Number of public and private institutions that leverage digital technologies in ways that aimed to improve people’s lives at national level (IRRF E.1.2) Baseline: 0 Target: 5 Source: Reports, Govtech/annual</p>		

		<p>Indicator 1.2.3. Number of innovative solutions mobilized in partnership with private sector and civil society organizations (CSOs) to foster inclusive, equitable and future-oriented skills and livelihood development</p> <p><i>Baseline:</i> 1 (2023) <i>Target:</i> 7 (2028) <i>Source/frequency:</i> Project reports/annual</p> <p>Indicator 1.2.4. Number of colleges and technical institutions with vocational skills and training programme on climate-proofing standards for construction mainstreamed</p> <p><i>Baseline:</i> 0 (2023) <i>Target:</i> 3 (2028) <i>Source/frequency:</i> Project report, technical institutes' reports/annual</p>		
National priority: Draft 13th FYP Planning Framework – Safety and security threats and disaster risks to the country, its economy, infrastructure, institutions and people are mitigated and managed SDGs 3,5,12,13,15,17				
UNDP outcome 2 (UNSDCF outcome 3). By 2028, Bhutan's environment remains sustainably managed, and its people are more resilient to disaster risks and climate change				
Related Strategic Plan outcome 3. Resilience built to respond to systemic uncertainty and risk				
Indicator Area of natural ecosystems sustainably managed to maximize economic and social benefits (Draft 13 th FYP, outcome 1)	MOENR	<p>Output 2.1. More people in Bhutan, especially the vulnerable, have strengthened capacity to adapt to innovative solutions for resilience to climatic change and disasters</p> <p>Indicator 2.1.1. Extent to which Bhutan has UNDP-supported operational early-warning and preparedness measures in place to manage impact of disasters such as flood, drought and earthquake at all levels (IRRF 3.1.2)</p> <p>Rating scale: 0=Not in place, 1=Work started, 2=Work in progress, 3=Work almost complete, 4=In place</p>	MOF MOENR Ministry of Agriculture and Livestock (MOAL) Office of Cabinet Affairs and Strategic Coordination Thimphu and Paro Municipalities/City Councils Districts/Dzongkhags	<p>Regular: 550,000</p> <p>Other: 32,093,496</p>

<p>Baseline: (a) Basin Plan 1 (2021) (b) Forests 2,643,542 ha</p> <p>Target: (a) Basin Plan 4 (b) Forest 2,753,542 ha</p> <p>Indicator: Number of technology-driven, efficient and reliable geo-hazard and HydroMet information and services available</p> <p>Baseline: 289 (2023) Target: 332 (2028)</p>	<p>NCHM annual report</p>	<p>Baseline: 0 (2023) Target: 4 (2028) Source/frequency: NCHM/annual</p> <p>Indicator 2.1.2. Number of people trained on climate advisories, early-warning systems and climate-smart technologies and practices, including renewable energy</p> <p>Baseline: 1,312 – Male: 715; Female: 597 (2023) Target: 2,901 – Male:1,602; Female:1299 (2028) Source/frequency: MOIT, MOAL, MOENR/annual</p> <p>Indicator 2.1.3. Number of districts adopting governance, institutional and financing mechanisms for sustainable water resource management</p> <p>Baseline: 10 (2023) Target: 17 (2028) Source/frequency: MOENR/annual</p> <p>Output 2.2. Mechanisms, innovative partnerships and financing solutions strengthened for ecosystem resilience that benefits all</p> <p>Indicator 2.2.1. Number of risk-informed development strategies and plans in place at national level (IRRF:3.1.1)</p> <p>Baseline: 5 (2023) Target: 7 (2028) Source/frequency: MOENR, MOF/annual</p> <p>Indicator 2.2.2. Number of people directly benefiting from initiatives to protect nature and promote sustainable use of resources (IRRF 4.1.1)</p>	<p>Ministry of Infrastructure and Transport (MOIT) Ministry of Home Affairs National Centre for Hydrology and Meteorology (NCHM) Department of Local Government and Disaster Management (DLGDM) Druk Holding and Investments CSOs Community organizations International Centre for Integrated Mountain Development (ICIMOD) International Solar Alliance (ISA) Green Climate Fund Global Environment Facility Global Biodiversity Framework Fund Food and Agriculture Organization UNICEF World Food Programme NORAD Government of Japan European Union</p>	
--	---------------------------	--	---	--

		<p>Baseline: 122,000 – Male: 61,000; Female: 61,000 (2023) Target: 328,141 – Male: 170,685; Female: 157,456 (2028) Source/frequency: MOIT, MOAL, MOENR/annual</p> <p>Indicator 2.2.3. Natural resources that are managed under a sustainable use, conservation, access, and benefit-sharing regime (IRRF 4.1.2)</p> <p>Area of landscapes (hectares) under improved practices, excluding protected areas</p> <p>Baseline: 36,218 (2023) Target: 96,525 (2028) Source/frequency: MOIT, MOAL, MOENR, ICIMOD/annual</p> <p>Area of forest and forest land restored (hectares)</p> <p>Baseline: 377,186 (2023) Target: 650,000 (2028) Source/frequency: MOENR/Annual</p> <p>Number of shared water ecosystems (fresh or marine) under new or improved practices</p> <p>Baseline: 15 (2023) Target: 19 (2028) Source/frequency: MOIT, MOENR/annual</p> <p>Indicator 2.2.4. Number of districts/municipalities adopting and implementing climate-resilient development strategies</p> <p>Baseline: 0 (2023) Target: 3 (2028) Source/frequency: Project report, municipalities, MOIT/Annual</p>		
--	--	--	--	--

		<p>Indicator 2.2.5. Irrigation/water/road infrastructures made resilient to climate change (kms)</p> <p><i>Baseline:</i> 37 (2023) <i>Target:</i> 395 (2028) <i>Source/frequency:</i> MOF, MOENR, MOIT, local governments/ annual</p> <p>Indicator 2.2.6. Functional national disaster damage and loss database established for informed planning and investment decisions</p> <p><i>Baseline:</i> 0 (2023) <i>Target:</i> 1 (2028) <i>Source/frequency:</i> DLGDM, local governments, MOHA, NCHM, MOENR/annual</p> <p>Indicator 2.2.7. Promotion of renewable energy for energy security and diversity</p> <p><i>Baseline:</i> 180KW (2023) <i>Target:</i> 246KW (2028) <i>Source/frequency:</i> ISA, MOENR, DLGDM, Department of Energy/annual</p>		
National priority: Draft 13 th FYP Framework – Bhutan has a transformed and trusted governance ecosystem that drives accelerated economic growth and improves people’s lives; SDGs 5, 16, 17				
UNDP outcome 3 (UNSDCF outcome 4). By 2028, Bhutan has more inclusive, transparent and accountable governance and rule of law				
Related Strategic Plan outcome 2. No-one left behind, centring on equitable access to opportunities and a rights-based approach to human agency and human development				
<p>Indicator: Proportion of population satisfied with their last experience of public services, by sex, age and disability (SDG16.6.2)</p>		<p>Output 3.1. Capacities of national and subnational institutions are enhanced through public sector innovation, to deliver high-quality public and social services</p> <p>Indicator 3.1.1. Proportion of citizens reporting positive experience availing public services</p>	MOF Ministry of Health Ministry of Home Affairs Parliament Ministry of Foreign Affairs and External Trade MOICE	<p>Regular: 1,426,250</p> <p>Other: 10,319,465</p>

<p>Baseline: TBC Target: TBC</p> <p>Indicator: Rule of Law Score (Draft 13th FYP, outcome 2)</p> <p>Baseline: 72.12% Target: 80% (2028)</p> <p>Indicator: Proportion of women's representation in decision making:</p> <p>Parliament Baseline: 14.5% Target: 20% (2028)</p> <p>Local government Baseline: 12.6% Target: 20% (2028)</p> <p>Civil Service Baseline: 20% Target: 30 %</p> <p>State Owned Enterprises Baseline: 11% Target: 20%</p>	<p>ECB, RCSC, NCWCS</p>	<p>Baseline: 0 (2023) Target: 65% (2028) Source/frequency: Project reports/annual</p> <p>Indicator 3.1.2. Number of measures that improved agility and responsiveness of public sector institutions for service delivery</p> <p>Baseline: 4 (2023) Target: 7 (2028) Source/frequency: Project report, RCSC, BNLI, MOH/annual</p> <p>Indicator 3.1.3. Extent to which Bhutan has measures in place to advance women's leadership and equal participation in decision-making in public institutions (IRRF 6.2.1) Rating scale: 0=Not started, 1=Work started, 2=In progress, 3=Almost complete; 4=In place</p> <p>Baseline: 1 (2023) Target: 4 (2028) Source/frequency: Project report, RCSC, NCWC/annual</p> <p>Output 3.2. Capacity of key state institutions strengthened to utilize evidence-based and anticipatory approaches for advancing transparency, rule of law, access to justice and effective public oversight</p> <p>Indicator 3.2.1. Extent to which Parliament has institutionalized mechanism to undertake evidence-based and anticipatory approaches for inclusive, effective and accountable law-making, oversight and representation Rating scale: 0=Not started, 1=Work started, 2=In progress, 3=Almost complete; 4=In place</p> <p>Baseline: 0 (2023) Target: 4 (2028)</p>	<p>GovTech Royal Civil Service Commission (RCSC) Office of Cabinet Affairs and Strategic Coordination Royal Court of Justice Office of Attorney-General National Statistics Bureau Royal Bhutan Police Royal Audit Authority Local governments Anti-Corruption Commission Election Commission of Bhutan (ECB) NCWC Jigme Singye Wangchuck School of Law Bhutan National Legal Institute (BNLI) Ministry of Education and Skills Development Pema Secretariat CSOs (including disability CSOs) BCCI UNFPA UNICEF United Nations Volunteers programme</p>	
--	-------------------------	---	---	--

		<p><i>Source/frequency:</i> National Assembly, National Council, Independent Country Programme Evaluation/annual</p> <p>Indicator 3.2.2. Extent to which Bhutan's institutions, systems, or stakeholders have capacities to support fulfilment of nationally and internationally ratified human rights obligations (IRRF 2.2.1) Rating scale: 0=Not in place, 1=Capacity low, 2=Capacity neither low nor high, 3=Capacity high, 4=Capacity very high</p> <p><i>Baseline:</i> 2 (2023) <i>Target:</i> 4 (2028) <i>Source/frequency:</i> Capacity assessment survey report, National Assembly, National Council, Judiciary/twice in programme cycle</p> <p>Indicator 3.2.3. Number and proportion of people (female, male, youth, people with disabilities) supported, who have access to justice (IRRF 2.2.3)</p> <p><i>Baseline:</i> 100 (to be segregated by sex, age and disability: 2023) <i>Target:</i> 300 (M=150, F=150 Cumulative, people with disabilities=30, 2028) <i>Source/frequency:</i> Legal Aid Centre/annual</p>		
		<p>Output 3.3. Women, youth, and other vulnerable groups are more empowered and capacitated to utilize expanded civic space to influence policy decisions and gender-discriminatory social norms at all levels.</p> <p>Indicator 3.3.1. Extent to which Bhutan has measures in place to advance women's leadership and equal participation in decision-making: (IRRF 6.2.1)</p> <p>Elected positions, including parliaments Rating scale: 0=Not started, 1=Work started, 2=In progress, 3=Almost complete; 4=In place</p>		

		<p>Baseline: 1 (2023) Target: 4 (2028) Source/frequency: Project completion report, ECB, media, Parliament, NCWC, private sector/annual</p> <p>Indicator 3.3.2. Percentage of population providing feedback on parliamentary processes, by age, sex and disability</p> <p>Baseline: 1% (2023) 6,550 Target: 10% (2028) 70,000 Source/frequency: Citizen Engagement Platform/annual</p> <p>Indicator 3.3.3. Number of multisectoral mechanisms/platforms to strengthen engagement of CSOs, community organizations, young people and religious networks in citizen-engagement activities and decision-making</p> <p>Baseline: 5 (2023) Target: 9 cumulative (2028) Source/frequency: Project report/annual</p> <p>Indicator 3.3.4. Number of initiatives to prevent gender-based violence by addressing harmful social norms and gender-discriminatory roles and practices (IRRF 6.3.2)</p> <p>Baseline: 3 (2023) Target: 6 cumulative (2028) Source/frequency: NCWC, Pema Secretariat, RENEW/annual</p>		
--	--	--	--	--