1. National development planning and results orientation

The national development strategy and results framework...  
- **Yes**: defines priorities, targets and indicators  
- **Yes**: includes budget or costing information  
- **Yes**: aligns to SDGs  
- **Yes**: regular progress reports are available  

**Overall quality of national results framework**: 96% (Bhutan), 79% (LDCs)

**SDG 17.15.1**: 86% (Bhutan), 66% (LDCs)

**Quality of national development planning and results framework**: 96%

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

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

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

In Bhutan, development partners align to country priorities to a **high extent** (86% - SDG indicator 17.15.1).

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2. Multi-stakeholder engagement

**Recognising that successful development efforts require the inclusive and equitable participation of all actors, the 2030 Agenda calls for collective action by the whole of society.**

Global Partnership monitoring examines the engagement of civil society and the private sector from both the perspective of the government and representatives of these stakeholder groups.

**Quality of public-private dialogue**

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

**Enabling environment for civil society organisations**

- **SDG 17.15.1**: 86% (Bhutan), 66% (LDCs)
- **Government representatives’ perception of quality of public-private dialogue**: **consolidating**
- **Large private sector firms’ perception of quality of public-private dialogue**: **emerging**

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3. Quality and use of public financial management systems

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

Development partners’ use of country systems

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

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

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

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

5. Mutual accountability mechanisms

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