

BHUTAN



PEFA ASSESSMENT OF GENDER RESPONSIVE PUBLIC FINANCIAL MANAGEMENT

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PEFA CHECK



Bhutan

PEFA Assessment of Gender Responsive Public Financial Management

May 2023

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VOLUME III
**Gender Responsive Public Financial
Management (GRPFM) Assessment**

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ABBREVIATIONS AND ACRONYMS

APA	Annual Performance Agreement	MoAF	Ministry of Agriculture and Forest
CoA	Chart of accounts	MoE	Ministry of Education
EFC	Economic and Finance Committee	MoEA	Ministry of Economic Affairs
FAM	Finance and Accounting Manual	MoF	Ministry of Finance
FYP	Five-Year Plan	MoH	Ministry of Health
GNH	Gross national happiness	MoLHR	Ministry of Labor and Human Resources
GNHC	Gross National Happiness Commission	MTR	Mid-term review
GPMD	Government Performance Management Division	NCWC	National Commission for Women and Children
GPMS	Government Performance Management System	NKRA	National Key Results Area
GRPB	Gender responsive planning and budgeting	PAC	Public Accounts Committee
GRPFM	Gender Responsive Public Financial Management	PEFA	Public Expenditure and Financial Accountability
IPV	Intimate partner violence	PFM	Public financial management
KPI	Key performance indicator	RCSC	Royal Civil Service Commission
LG	Local government	RGoB	Royal Government of Bhutan

1. INTRODUCTION

1.1 Purpose

1.1. This Gender Responsive Public Financial Management (GRPFM) assessment of the Royal Government of Bhutan (RGoB)¹. The purpose is to review the extent to which gender is mainstreamed in the RGoB's PFM system as well as to establish a baseline for future assessments and guide integration of differential needs of men (boys) and women (girls) in PFM hereafter.

1.2. The arrangements described in Volume I (PFM assessment) as regards funding, peer review, time coverage, scope, etc., similarly apply to the GRPFM assessment.

1.3. The GRPFM assessment was conducted concurrently with the PFM assessment so as to collect specific information on the extent to which the RGoB's PFM system is gender responsive, and so as to enable promoting gender-related aspects going forward based on the assessment findings.

1.2 Background

1.4. Bhutan has made significant socio-economic and health development in the last decade. The **Human Development Index (HDI)** was 0.654 in 2019,² which placed the country in the category of 'medium' human development countries – **ranking** 129 out of 189 countries. Between 2005 and 2019, Bhutan's HDI value increased from 0.520 to 0.654, an increase of 25.8%, suggesting good progress towards achieving its development goals. Between 1990 and 2019, the life expectancy at birth increased by 18.9 years, mean years of schooling increased by 1.8 years and expected years of schooling increased by 7.5 years. The **gross national income (GNI)** per capita increased by about 328.0% between 1990 and 2019.

1.2.1 Overview of Gender Equality in Bhutan

1.5. In terms of gender equality, Bhutan has a **Gender Gap Index of 0.637**³, ranking it at 126 out of 146 countries in 2022. While Bhutan has made progress towards gender parity in education attainment, health and survival and political empowerment, its performance in the labor force participation regressed significantly. **Bhutan ranked fifth** among the **South Asian** countries behind Bangladesh, Nepal, India and Sri Lanka.

1.6. 16.5% of **parliamentary seats are held by women**, an increase from 13.9% in the elections in 2008. The Royal Edict in 1998, which emphasized the need for women's representation in Parliament, thereby encouraging women to participate, was a huge milestone for women despite the continued low representation of both aspiring and elected women in Parliament. Women's **representation in local governments (LGs) increased** from 11.4% in the second election to 12.6% following the elections in 2022. Women accounted for

¹ Available from: <https://www.pefa.org/gender>.

² https://hdr.undp.org/sites/all/themes/hdr_theme/country-notes/BTN.pdf.

³ https://www3.weforum.org/docs/WEF_GGGR_2022.pdf.

39.8% of civil servants and 18.0% of the executive category.⁴ Social and cultural perceptions about male and female leadership include stereotypical images of women being less capable. The study ‘Women’s Political Participation in 2011 Local Government Elections’⁵ noted that women are portrayed as less capable than men, even by women themselves, which reportedly resulted in women’s loss of expectation, their leadership capability and proposed role in politics.

1.7. Bhutan has achieved **gender parity at all levels of education** (primary, secondary and tertiary) in 2022, although **gaps remain in technical and vocational education**. Female participation in technical and vocational training is 25.15 as compared to 74.84% male in 2021.⁶ While no nationwide study has assessed the cause of women’s lower participation in technical education and its linkages to occupational segregation, recent trend analysis of labor force survey data on female participation in technical and vocational skills-related work points to a prevalence of gendered occupational segregation. For instance, the female share of employment in technical and associate professional occupation category is overall below 35 %, and below 5% in the ‘plant and machine operator’ category.⁷

1.8. Data from labor force surveys also show an increase in the proportion of girls completing tertiary education, but which does not necessarily contribute to an increase in women’s employment or participation in decision-making. The **unemployment rate** was in 2021, with 6.1%, higher for women as compared to men (3.6%).⁸ Likewise, there is gap between **labor force participation** for men (73.1%) and women (65.3%). The male labor force participation is higher in urban areas (74.0%) than in rural areas (72.7%), while female labor force participation is higher in rural areas (69.6%) than in urban areas (57.2%). In rural areas, the majority of women (57.8%) are engaged in the agricultural sector.

1.9. Women and girls remain primary providers of unpaid care work with 71% of the work being performed by women.⁹ The increase was also visible during the coronavirus disease 2019 (COVID-19) pandemic with more women and girls reporting an increase in time spent on unpaid care and domestic responsibilities compared to men and boys.¹⁰ These gender roles at the household level constrain women of availing opportunities outside of their home, which affects their career choices and impedes career advancement.¹¹

1.10. As per a 2017 nationwide study on prevalence of **violence against women and girls**, 44.6% of women and girls experienced one or more forms of intimate partner violence (IPV) at least once in their life time. Controlling behavior was found to be the most common form of IPV with 35.3% of women and girls reporting experiencing such violence. Also, 53.4% of women and girls aged 15-64 believe that men are justified to hit their partner under certain circumstances, which indicates a high violence acceptance level. This suggests prevalence of harmful socio-cultural norms and practices, and a lack of awareness about women’s right.

⁴ https://www.rcsc.gov.bt/wp-content/uploads/2022/03/CSS_2021_finalupload.pdf.

⁵ <https://www.ncwc.gov.bt/publications/Study%20on%20Womens%20Political%20Participation%20in%202011%20Local%20Government%20Election.pdf>.

⁶ <http://www.education.gov.bt/wp-content/uploads/2022/03/AES-2021-Final-Version.pdf>.

⁷ Labor Force Survey (LFS) 2019, 2020, 2021.

⁸ <https://www.nsb.gov.bt/publications/labour-force-survey-report/>.

⁹ https://www.ncwc.gov.bt/publications/UNPAID_CARE_WORK_IN_BHUTAN%20_20191570788312.pdf.

¹⁰ <https://www.ncwc.gov.bt/publications/COVID19-Impact%20of-Women-and-Children-Study1646648937.pdf>.

¹¹ <https://www.ncwc.gov.bt/publications/Bhutan%20Gender%20Policy%20Note.pdf>.

1.11. The majority of the Bhutanese believe that women in Bhutan enjoy relatively higher socio-economic status than in neighboring countries, and that there is no overt gender discrimination. At the same time, there are **distinct gender stereotypes and social norms** that influence the expectation and behavior of men (and boys) and women (girls). For instance, 53.4% of women and girls who experienced one or more forms of IPV believed that, “women are nine births lower than men”. Similar stereotypical norms are prevalent with regard to women’s leadership and other areas of employment where women are perceived as less capable, but better caregivers, and dependent on men.

1.2.2 Bhutan’s Journey on Gender Equality

1.12. Bhutan has always maintained **non-discriminatory** approach to development. This is evident from the Constitution 2008 wherein fundamental rights are equally bestowed on men and women, fundamental duties mandate every Bhutanese not to tolerate violence against women, and principles of state policies intend and guide actions to eliminate discrimination against women and children. The Domestic Violence Prevention Act (DVPA) 2013 in particular criminalizes all acts of violence against women within a family and intimate relationships, and provides for effective services for survivors. The Penal Code 2004 (and its subsequent amendments) as well as the Labor and Employment Act 2007 serve as important legal instruments for prevention and responding to violence against women, including sexual harassment at the work place. Considerable efforts are being made to establish appropriate mechanisms and services for effective implementation of the acts. However, an implementation assessment of the DVPA and its rules and regulations revealed gaps in services, particularly at the local level, inadequate human resources, and inconsistent procedures in application of protection/interim protection orders.

1.13. The **National Commission for Women and Children (NCWC)** was established in 2004 as the **nodal agency** for women and children. It is responsible for protection and promotion of rights of women and children through advocacy, legislations and policy, monitoring and resource mobilization. The NCWC also has a function to promote gender equality and women’s empowerment in collaboration with relevant government and non-government agencies. The NCWC develops gender mainstreaming frameworks, tools, guidelines and carries out capacity building programs for Gender Focal Persons (GFPs)¹² to support integration of gender perspectives in the sectoral/local plans, policies and activities.

1.14. Bhutan practices a **Five-Year Plan (FYP)** planning approach to develop and consideration on **gender equality and women’s empowerment** is being made in the plans since the 6th FYP (1987-1992). The current 12th FYP adopts a two-pronged approach to achieve – a dedicated National Key Results Area (NKRA) 10 “**Gender Equality**” and mainstreaming gender across other NKRA.

1.15. The development research, policy and practices of the RGoB is guided by the **Gross National Happiness (GNH)** philosophy – a reflexive, deliberate and middle-path approach to development. It strives to include **every man, woman and child** in the process of

¹² GFPs are focal persons appointed/designated across relevant government and non-government sectors who are responsible for mainstreaming gender in their agencies. The focal persons at the central level are mostly planning officers, while at the local level the majority are legal officers.

development. Furthermore, all public policies in Bhutan are mandatorily screened from a GNH perspective through the use of the **GNH Screening Tool**, which has **gender equality** as one of the parameters.

1.16. **Gender Responsive Planning and Budgeting (GRPB)** was introduced in 2012 as an **important strategy** to accelerate investment in gender equality and women’s empowerment interventions. The RGoB began piloting GRPB in three sectors (education, health and agriculture) in 2014. Building capacities of officials, awareness creation, and formation of a taskforce to oversee the initiatives were some of the initial activities carried out. **A strategic framework for gender mainstreaming and GRPB** was prepared in 2013 to provide an overall framework for the RGoB and to enhance coordinated efforts across sectors. The **MoF** was identified as the lead agency for implementing GRPB supported by the NCWC as well as a steering committee and a working-level committee.

1.17. The **National Gender Equality Policy**, approved by the Cabinet in 2020, provides an effective framework within which legal acts, policies, programs and practices ensure equal rights, opportunities and benefits for all individuals, communities, workplaces and society at large. It serves as a guiding document for the RGoB to facilitate deeper and wider inclusion across all sectors towards achieving the common vision on gender equality. The policy explores gender equality through the lens of three domains – **political, social and economic**. It is currently being reviewed to integrate LGBT+ perspectives.

1.18. The **National Plan of Action for Gender Equality (2019-2023)** was developed in 2019 by the NCWC in collaboration with relevant government and non-government agencies. The Action Plan presents a holistic approach to achieving gender equality by addressing the gaps and challenges identified, and by taking into consideration new and emerging issues. It outlines key gender equality targets and interventions across **10 critical areas** of good governance; education and training; health; ageing, mental health and disabilities; violence against women; stereotypes and prejudices; economic development; women and poverty; sports; and, climate change and poverty. While the NCWC is the lead agency for ensuring the implementation of a Plan of Action, all relevant agencies are expected to integrate relevant interventions and targets in their respective sectors.

1.19. The legal and policy framework on gender equality is shown in the box below.

Box 1.1: Legal and policy framework on gender equality

- 1) Constitution 2008: Article 9 (17 and 18) – Principles of state policy, Article 7 – Fundamental rights, Article 8 (5) – Fundamental duties, and Article 10 (25) – Parliament.
- 2) Domestic Violence Presentation Act 2013, and its Rules and Regulation 2015.
- 3) Child Care and Protection Act 2011, and its Rules and Regulation 2015.
- 4) Child Adoption Act 2012, and its Rules and Regulation 2015.
- 5) Labor and Employment Act 2007.
- 6) Regulation on Working Condition 2012.
- 7) Bhutan Civil Service Rules and Regulation 2018.
- 8) Penal Code 2004 (as amended 2011 and 2021).
- 9) National Gender Equality Policy 2020.
- 10) National Climate Change Policy 2020.
- 11) National Policy on People with Disabilities 2019.
- 12) National Cottage, Small and Medium Industries Policy 2019.
- 13) Policy to Accelerate Mother and Child health Outcomes 2021.
- 14) Economic Development Policy 2016.
- 15) National Employment Policy 2013.
- 16) National Film Policy 2013.

1.3 PEFA Scoring

1.20. The performance of each dimension and indicator has been assessed and assigned scores of “A” to “D” in line with the PEFA framework. To justify a score, every aspect specified in the scoring requirements must be fulfilled. A score of “C” reflects the basic level of performance for each indicator. A score of “D” means that the feature being measured is present at less than the basic level of performance, or absent altogether, or that there is insufficient information to score the indicator. A score of “D” due to insufficient information is distinguished from a score of “D” due to low-level performance by using an asterisk—that is, “D*”. In cases where the question is not applicable to a country’s circumstances, the assessment team should respond “NA.”

1.21. The table below presents the four-point ordinal scale for the GRPFM assessment.

Table 1.1: Four-point ordinal scale for the PEFA GRPFM assessment

A	Gender impact analysis is mainstreamed in the relevant PFM institutions, processes, or systems.
B	Gender impact analysis is partially mainstreamed in the relevant PFM institutions, processes, or systems.
C	Initial efforts have taken place to mainstream gender impact analysis in the relevant PFM institutions, processes, or systems.
D	Gender considerations are not included in the relevant PFM institutions, processes, or systems, or performance is less than required for a C score.

Source: PEFA Secretariat. 2020. *Supplementary Framework for Assessing Gender Responsive Public Financial Management*. Washington DC, p. 25. The text has been slightly edited compared to that of the PEFA framework.

2. OVERVIEW OF ASSESSMENT FINDINGS

2.1. Bhutan has a strong policy and legislative framework that provides guidance on the RGoB's gender equality priorities and strategic directions to achieve these. Bhutan introduced GRPB in 2012 with a high-level meeting on Gender Responsive Budgeting (GRB) which noted a need to chart out a GRPB Strategic Framework for Gender Mainstreaming, and GRPB was subsequently developed to guide sectors in the implementation of GRPB. The Strategic Framework for Gender Mainstreaming recommended the organizational capacity within agencies, capacity building for planning and budget officials, partnership with academic institutions and sex disaggregated data and gender budget statements as the key strategies. The GRPB was implemented as a pilot in three sectors (agriculture, education, and health) initially and later Ministry of Labor and Human Resources was also included. Targeted capacity building for the finance and planning officers of the pilot sectors, awareness for the decision makers, and assessment of gender in these sectors were carried out as part of the pilot interventions.¹³ In the meantime, efforts were continued to mainstream gender across all sectors through the FYP and annual plans. While a comprehensive assessment is yet to be carried out, the pilot initiative increased awareness among policy-makers about gender mainstreaming and GRPB. It also led to a GRPB taskforce and steering committee group being established, and strengthened collaboration among the MoF and the national gender machinery (NCWC), although the GRPB efforts are yet to make a visible impact on gender responsive budget allocations and expenditure reporting.

2.2. As a key strategy to implement interventions to address gender gaps by the respective sectors, the RGoB uses budget call circulars and budget documentation as the main tools to integrate gender perspectives in the national budgeting process. The budget call circular requires budgetary bodies to integrate gender and other crosscutting issues during the annual budget preparation process. However, there are no clear guidelines or practical tools on how budgetary bodies should conduct gender-based budget analysis or formulate gender-related interventions, except for the gender mainstreaming guidelines developed by the NCWC. As such, there is no impact analysis of multi-year or annual budgets and fiscal policies till date, and also no established mechanism for the same. A system for tracking budget expenditures for gender equality is not yet set up, and standardized monitoring and evaluation of gender impacts of plans, programs and service delivery remains to be done.

2.3. There are specific NKRA and key performance indicators (KPIs) in the FYP, and a mandatory requirement to mainstream gender in sectoral plans through collection and analysis of sex-disaggregated data and implementation of GRPB. However, there seems to be disconnect between the RGoB's commitment and actual practices, including in terms of budget allocations. There is also limited capacity for and understanding of gender analysis and impact evaluation among officials to ensure effective GRPB implementation.

2.4. The assessment finds that there is limited collection and use sex-disaggregated data and gender statistic to guide decisions related to planning and budget allocations. Social service agencies, like the ministries of education and health, do sex-disaggregated

¹³ The pilot sectors were selected based on availability of sex disaggregated data, broad policy framework on gender equality and awareness on gender within the sectors.

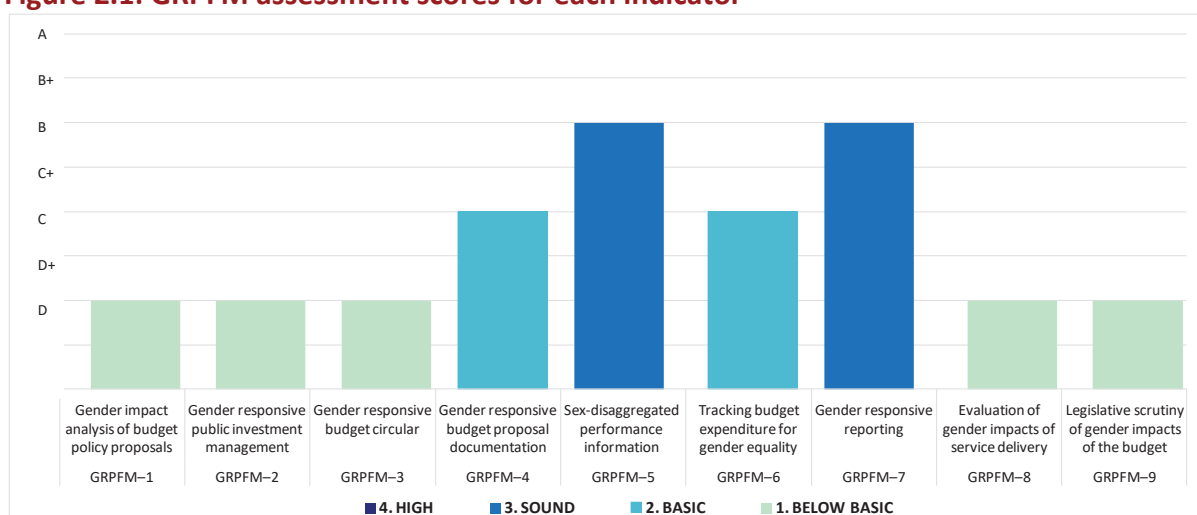
information on KPIs. Such information is not tagged which is why disaggregation is not reflected in the budget documentation. In addition, the existing chart of accounts does not allow for tracking of gender-based budget and expenditure data, and gender-related interventions are also not mapped ex-post to specific budget outcomes.

2.5. The PFM system is, with regard to public investment management and procurement, gender neutral and does not consider analysis or implications on different genders or socio-economic groups. Gender is not directly in focus in PFM oversight and scrutiny processes.

2.6. The MoF, with support from the World Bank in 2022 initiated work to strengthen the documentation and classification of budget with a focus on gender, which also included development of a gender budget statement and GRPB guidelines. However, there are no reforms on gender responsive PFM aspects after this.

2.7. The indicator-level scores of the GRPFM assessment are shown graphically in the below figure.

Figure 2.1: GRPFM assessment scores for each indicator

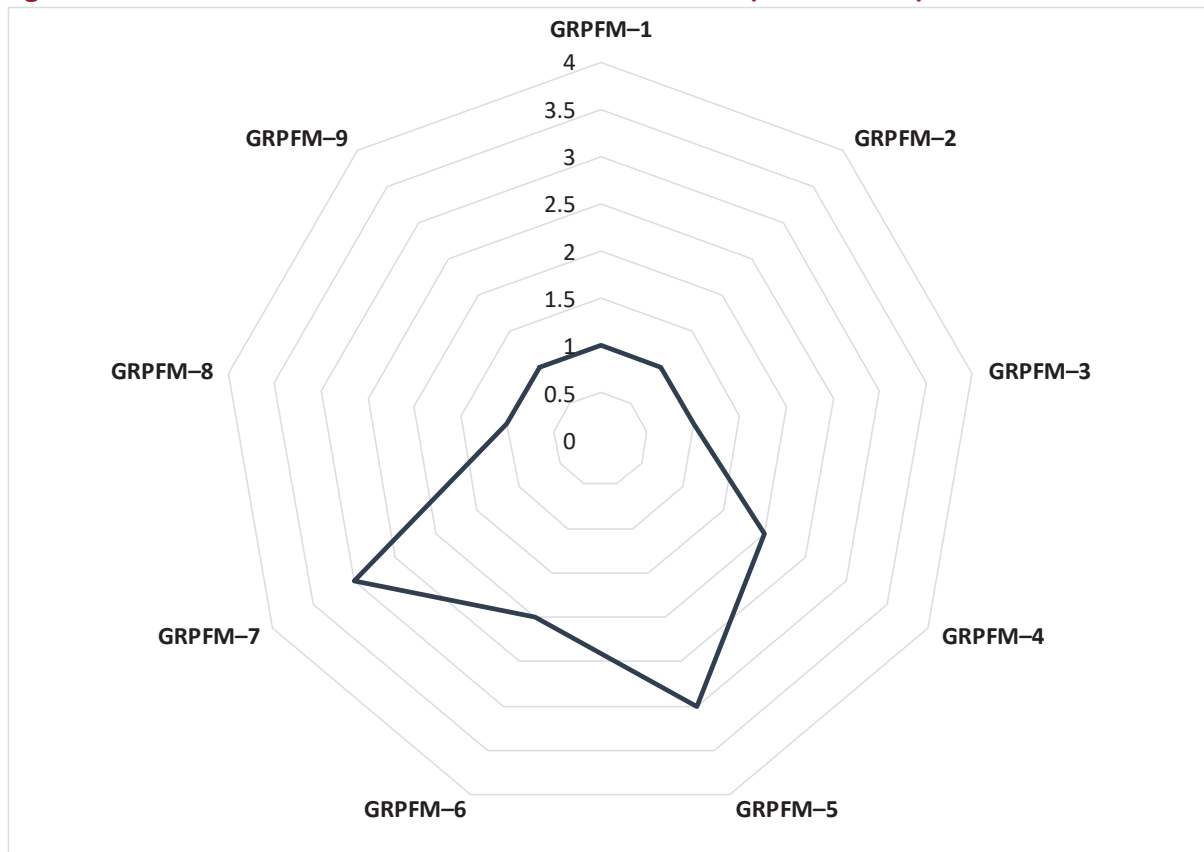


2.8. Out of nine indicators, two scored B (GRPFM-5 and GRPFM-7), two scored C (GRPFM-4 and 6), and the remaining five scored D (CRPFM-1, 2, 3, 8 and 9). For four out of nine indicators the RGoB has thus undertaken at least initial efforts to mainstream gender impact analysis in the relevant PFM institution, processes, or systems.

2.9. As regards the twelve dimension-level scores (not shown in the figure above), three scored B (GRPFM-5.1, 5.2 and 7.1), two scored C (GRPFM-4.1 and 6.1), and the remaining seven scored D (CRPFM-1.1, 1.2, 2.1, 3.1, 8.1, 9.1 and 9.2).

2.10. The figure below shows the indicator-level scores in the form of a radar chart so further visualize the different scores obtained for each of the nine CRPFM indicators.

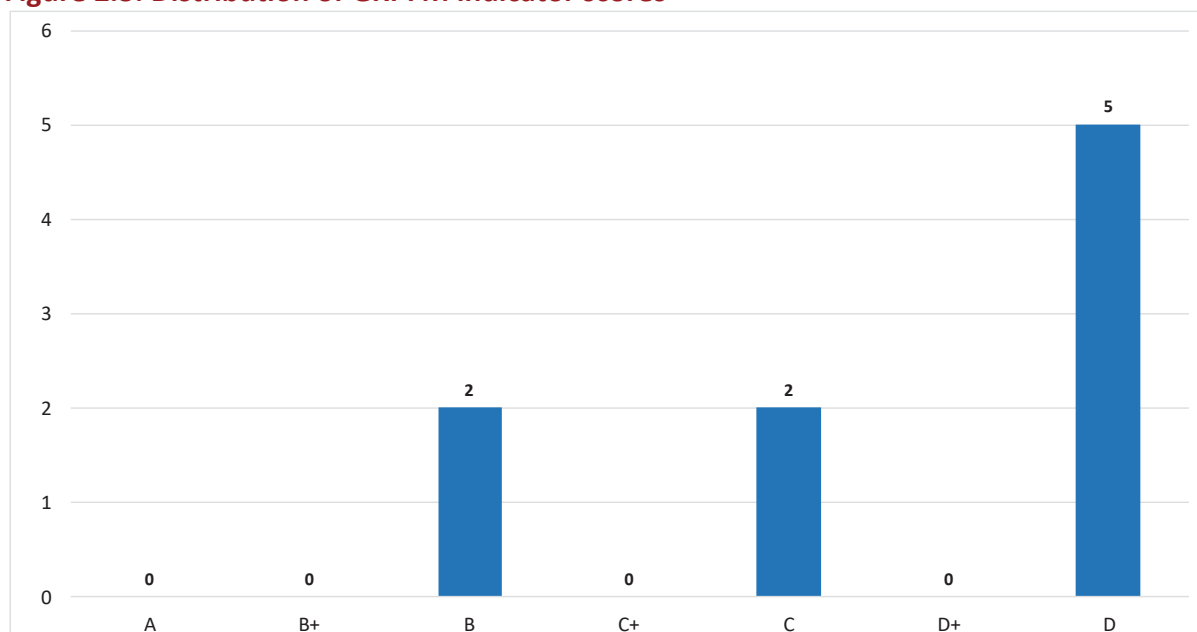
Figure 2.2: GRPFM assessment scores for each indicator (Radar Chart)



2.11. The figure shows that four indicators – covering gender responsive budget proposal documentation (GRP-FM-4), sex-disaggregated performance information (GRP-FM-5), tracking budget expenditure for gender equality (GRP-FM-5), and gender responsive reporting (GRP-FM-7) – score at least “C”, which are hence the areas where the RGoB has, as a minimum, undertaken initial efforts to mainstream gender impact analysis in relevant PFM institutions, processes, or system. For the other five indicators, however, the RGoB is yet to include gender considerations in relevant PFM institutions, processes, or systems.

2.12. The distribution of indicator scores is shown in the table below.

Figure 2.3: Distribution of GRPFM indicator scores



2.13. The figure shows that the majority of indicators (five) are scored “D”, while two are scored “C”, and two are scored “B”.

2.1 Options for strengthening gender mainstreaming in the budget process

2.14. There is a clear opportunity for the RGoB to develop gender equality considerations in utilizing the PFM system, which could help strengthen gender responsiveness of PFM institutions and processes. It should build on the existing GRPB initiative as well as the overarching legal and policy instruments on gender equality.

2.15. The following options could be considered:

- Disseminate the findings of the GRPFM assessment, and GRPB more generally, to create more understanding among stakeholders, including policy- and law-making bodies, to increase gender sensitivity in PFM institutions and processes.
- Develop practical tools for budget, finance and planning officials to carry out gender-based analysis of the multi-year and annual budgets. The draft GRPB guidelines and sample budget statements, existing gender mainstreaming guidelines of the NCWC as well as the strategic framework for gender mainstreaming and GRPB can serve as a foundation for the development of these tools.¹⁴
- Build the capacities of planning and budget officials on gender equality, GRPB, and gender analysis and impact evaluation. The capacities of policy and law makers could also be enhanced to ensure that gender is considered during the legislative review of the annual

¹⁴ The tools can be developed for the pilot sectors to begin with.

budgets. The presence of parliamentary committees on Women, Youth and Social as well as Culture in the National Council offers an opportunity to establish partnerships within Parliament to enhance the transparency plans and budgets.

- Strengthen the collection and use of sex-disaggregated data of service delivery ministries and agencies to guide decisions regarding budget allocations. There is also scope to further disaggregate information on annual plans and linking these to budgets, and develop clear guidelines to tag annual budget outputs to gender equality outcomes.
- Strengthen the gender responsive monitoring and impact evaluation of plans, budgets and services to better understand gender differential impacts and ensure greater realization of gender outputs and outcomes at the national and sectoral levels. A consistent and standardized system of monitoring and evaluation will also help to address the existing gap in translating policy commitments into concrete actions. There is also scope to further strengthen the NCWC's capacity on gender evaluations.

In the long term the government should also consider strengthening the existing expenditure tracking system and chart of accounts to capture gender-based expenditures. There is scope for amending the existing budget call circular to include additional details and specific requirements for guiding the budgetary bodies to develop gender responsive budget proposals. In addition, there is opportunity for initiating gender analysis of different PFM institutions and processes – particularly public investment management, procurement and revenue – which are currently gender “blind”, but present a huge scope in contributing to gender equality results.

3. DETAILED ASSESSMENT OF GENDER RESPONSIVE PUBLIC FINANCIAL MANAGEMENT

3.1. This chapter provides the detailed findings across the nine GRPFM indicators which assess gender responsiveness throughout the PFM systems, including planning, implementation, and monitoring and evaluation of impacts.

GRPFM-1. Gender impact analysis of budget policy proposals

3.2. This indicator assesses the extent to which the government prepares an assessment of the gender impacts of proposed changes in government expenditure and revenue policy.

Table 3.1: Minimum scoring requirements for GRPFM-1

Score	Minimum requirements for scores
GRPFM-1.1 Gender impact analysis of expenditure policy proposals	
A	Most proposed changes in expenditure policy include an assessment of gender impacts.
B	The majority of proposed changes in expenditure policy include an assessment of gender impacts.
C	Some proposed changes in expenditure policy include an assessment of gender impacts.
D	Performance is less than required for a C score.
GRPFM-1.2 Gender impact analysis of revenue policy proposals	
A	Most proposed changes in revenue policy include an assessment of gender impacts.
B	The majority of proposed changes in revenue policy include an assessment of gender impacts.
C	Some proposed changes in revenue policy include an assessment of gender impacts.
D	Performance is less than required for a C score.

Table 3.2: Summary of scores for GRPFM-1 and performance table

Indicator/Dimension	Score	Brief justification for score
GRPFM-1. Gender impact analysis of budget policy proposals	D	Scoring method M1
GRPFM-1.1 Gender impact analysis of expenditure policy proposals	D	No gender impact analysis of expenditure proposals included
GRPFM-1.2 Gender impact analysis of revenue policy proposals	D	No gender impact analysis of revenue policy
Coverage:	Central government	
Time period:	2022/23	

GRPFM-1.1 Gender impact analysis of expenditure policy proposals

3.3. **Performance level and evidence for scoring of the dimension:** The government, led by the MoF, conducts impact analysis of the budget and expenditure policy proposals for the budget year and submitted to Parliament in the form of National Budget Report. The National Budget Report 2022/23 includes fully costed significant capital and recurrent expenditure proposals based fiscal policy, economic and resource performance and outlook, particularly in the context of the coronavirus disease 2019 (COVID-19) pandemic. However, gender impact

analysis of the proposal policy is not carried out except for the inclusion of expenditure proposal details on gender related activities in the National Budget Report.

3.4. Based on the analysis and supporting evidence, the score for the dimension is D.

GRPFM-1.2 Gender impact analysis of revenue policy proposals

3.5. **Performance level and evidence for scoring of the dimension:** The National Budget Report 2022/23 contains qualitative assessment of revenue for the last fiscal years as well as projected revenue for the coming fiscal year. There is a specific focus on tax revision as well as incentivization of certain sectors. Parliament enacted the Tax Act, Customs Duty Act 2021 and Fiscal Incentive Act 2021 during the period under assessment. However, no gender analysis or impact was considered in the revenue policy proposals or legislative reforms.

3.6. Based on the analysis and supporting evidence, the score for the dimension is D.

GRPFM-2. Gender responsive public investment management

3.7. This indicator assesses the extent to which robust appraisal methods, based on economic analysis, of feasibility or prefeasibility studies for major investment projects include analysis of the impacts on gender.

Table 3.3: Minimum scoring requirements for GRPFM-2

Score	Minimum requirements for scores
GRPFM-2.1 Gender responsive public investment management	
A	Economic analyses, conducted in line with national guidelines, to assess all major investment projects include analysis of the impacts on gender and the results are published. The analyses are reviewed by an entity other than the sponsoring entity.
B	Economic analyses, conducted in line with national guidelines, to assess most major investment projects include analysis of the impacts on gender and some results are published.
C	Economic analyses to assess some major investment projects include analysis of the impacts on gender.
D	Performance is less than required for a C score.

Table 3.4: Summary of scores for GRPFM-2 and performance table

Indicator/Dimension	Score	Brief justification for score
GRPFM-2. Gender responsive public investment management	Overall score	-
GRPFM-2.1 Gender responsive public investment management	D	The economic analyses of feasibility or pre-feasibility assessments for major investment projects did not include gender aspects. There was no uniform/standard framework or guidelines for feasibility studies, which resulted in unavailability of information to ascertain whether or not these included gender impact analysis.
Coverage:	Central government	
Time period:	2021/22	

GRPFM-2.1 Gender responsive public investment management

3.8. **Performance level and evidence for scoring of the dimension:** Bhutan’s public investment management function is decentralized and there are no uniform guidelines/standards for economic analysis or feasibility studies. There are, depending on the nature of investments, different sector- and project-specific requirements and guidelines. The 12th FYP 2018-2023 preparation guidelines¹⁵ outline a broad framework for flagship programs, including a requirement to carry out an in-depth study and develop a blueprint for each program. Accordingly, there is a flagship blueprint developed for respective flagship programs (e.g., health, waste management, water, and Digital Drukyl) covering objectives, strategies and actions, implementation plans, and monitoring and evaluation framework. However, gender considerations are not included in the guidelines or in the blueprint.

3.9. The NCWC’s gender mainstreaming guidelines¹⁶ encourage all sectors to conduct gender analysis of interventions and provide stepwise guidance to gender responsive monitoring and evaluations of legislation/policies and programs/projects. However, there is no information/evidence available to ascertain the extent of implementation of the guidelines by the different sectors. There also appears to be limited awareness of the guidelines as well as a lack of adequate capacities and resources to fully implement them.

3.10. Social assessments that include gender, or specific gender assessment, are carried out as part of externally funded projects. For example, it is mandatory for projects funded by the European Union (EU), the World Bank and the Green Climate Fund (GCF) during project preparation to undertake a gender assessment and develop a gender action plan to mitigate the risk of negative impact on gender equality or to address identified gender issues. Through these requirements, the capacities of agencies and individuals to carry out gender assessments are built and thus contribute to enhancing national capacities. Also, the assessments provide the basis for the RGoB to design appropriate interventions to address gender issues and replicate such efforts in major investment projects.

3.11. The table below includes the five largest major investment projects currently being implemented by the RGoB together with an assessment of the extent to which the economic analysis for each projects includes a gender impact analysis.

Table 3.5: Gender responsive public investment management

Five largest major investment projects (>1% of BCG expenditure)	Total investment cost of project (Nu. Million)	As a % of top 5 major projects approved	Economic Analysis includes Analysis of the Impacts on Gender: (Yes / No)			
			Completed ?	Consistent with National Guidelines?	Published?	Reviewing Entity?
Digital Drukyl Flagship	2446.0	31%	No	No	No	N/A
Development of dry Ports	2200.0	28%	No	No	No	N/A

¹⁵ https://policy.asiapacificenergy.org/sites/default/files/12th%20Five%20Year%20Plan%20%282018-2023%29%20Guideline%20%28EN%29_0.pdf.

¹⁶ <https://www.ncwc.gov.bt/publications/Gender%20Mainstreaming%20guideline.pdf>.

Five largest major investment projects (>1% of BCG expenditure)	Total investment cost of project (Nu. Million)	As a % of top 5 major projects approved	Economic Analysis includes Analysis of the Impacts on Gender: (Yes / No)			
			Completed ?	Consistent with National Guidelines?	Published?	Reviewing Entity?
Construction of 150 Bedded Gyaltsuen Jetsuen Pema Mother and Child Hospital in Thimphu	1329.0	17%	No	No	No	N/A
Construction of 65 Bedded Mother and Child Hospital at Mongar	935.0	12%	No	No	No	N/A
Construction of ICT Lab	900.0	12%	No	No	No	N/A
Total	7,810.0	100%	0	0	0	

3.12. Based on the analysis and supporting evidence, the score for the dimension is D.

GRPFM-3. Gender responsive budget circular

3.13. This indicator measures the extent to which the government's budget circular(s) is gender responsive.

Table 3.6: Minimum scoring requirements for GRPFM-3

Score	Minimum requirements for scores
GRPFM-3.1 Gender responsive budget circular	
A	The budget circular requires budgetary units to provide information on the gender impacts of new spending proposals and proposed reductions in expenditures. The budget circular also requires the analysis to include sex-disaggregated data on the planned outputs and outcomes for service delivery.
B	The budget circular requires budgetary units to provide information on the gender impacts of new spending proposals and proposed reductions in expenditures; or the budget circular requires the analysis to include sex-disaggregated data on the planned outputs and outcomes for service delivery.
C	The budget circular requires budgetary units to provide information on the gender impacts of budget policies.
D	Performance is less than required for a C score.

Table 3.7: Summary of scores for GRPFM-3 and performance table

Indicator/Dimension	Score	Brief justification for score
GRPFM-3. Gender responsive budget circular	D	-
GRPFM-3.1 Gender responsive budget circular	D	While the Budget Call Circular requires budgetary bodies to mainstream crosscutting issues in their proposals, there is no mention of requirements to include gender impact analysis.

Indicator/Dimension	Score	Brief justification for score
Coverage:		Budgetary central government
Time period:	2022/23	

GRPFM-3.1 Gender responsive budget circular

3.14. **Performance level and evidence for scoring of the dimension:** In Bhutan, the Budget Call Circular is usually issued by the MoF in December or January to the budgetary bodies. The Circular undergoes comprehensive review by the MoF prior to its approval by the Cabinet. It is accompanied by general principles and guidelines for preparation of budget submissions as well as a budget preparation format.

3.15. The Budget Call Circular 2022/23¹⁷ requires the budgetary bodies to ensure that gender and other crosscutting issues such as climate change are integrated in their respective budget proposal. However, the Circular does not mention specific requirements for ministries and agencies to include information on gender impact analysis of: (i) existing service delivery programs; (ii) new spending proposals; and, (iii) proposed reduction in expenditures. Furthermore, the budget preparation format does not include gender as an important parameter, or require the budgetary bodies to include sex-disaggregated data on planned outputs and outcomes of the relevant interventions including service delivery.

Table 3.8: Gender responsive budget circular

	Yes/No	Comments (if any)
Requirement to provide justification or planned results for the effects on men and women or on gender equality: - New spending initiatives? - Reductions in expenditure?	No	The Budget Call Circular requires the agencies to mainstream gender in their budgets, but no details on the need to conduct gender impact analysis of new spending or proposed reduction in expenditures.
Requirement to include sex-disaggregated data in budget proposals?	No	The Budget Call Circular does not mention the need to have sex-disaggregated data in the budget proposals.

Source: Budget Call Circular 2022/23.

3.16. Based on the analysis and supporting evidence, the score for the dimension is D.

3.17. **Recent or ongoing reform activities:** A capital budget proposal format was rolled out by the MoF in December 2021 in order to drive maximum return on investments and guide budgetary bodies to prioritize capital programs for more effective decision-making.

GRPFM-4. Gender responsive budget proposal documentation

3.18. This indicator assesses the extent to which the government's budget proposal documentation includes additional information on gender priorities and budget measures aimed at strengthening gender equality.

¹⁷ <https://www.mof.gov.bt/wp-content/uploads/2021/12/Budgetcallnotification30122021.pdf>.

Table 3.9: Minimum scoring requirements for GRPFM-4

Score	Minimum requirements for scores	
GRPFM-4.1 Gender responsive budget proposal documentation		
A	The government's published budget documentation as submitted to the legislature for scrutiny and approval includes all three of the following types of information:	1) an overview of government's policy priorities for improving gender equality, 2) details of budget measures aimed at strengthening gender equality, 3) assessment of the impacts of budget policies on gender equality.
B	The government's budget documentation that is published or submitted to the legislature for scrutiny and approval includes two of the following types of information:	
C	The government's budget documentation includes one of the following types of information:	
D	Performance is less than required for a C score.	

Table 3.10: Summary of scores for GRPFM-4 and performance table

Indicator/Dimension	Score	Brief justification for score
GRPFM-4. Gender responsive budget proposal documentation	C	Scoring method M1
GRPFM-4.1 Gender responsive budget proposal documentation	C	The National Budget Report includes details of allocations for gender related interventions and major capital activities related to gender for 2022/23, including RGoB priorities on gender equality. The Budget Speech of the Finance Minister included details of a breast and cervical cancer program which are women-specific. However, there is no mention on RGoB commitments and priorities on gender equality, or assessments of impacts on budgetary policies on gender in the RGoB's budget documentation.
Coverage:	Budgetary central government	
Time period:	2022/23	

GRPFM-4.1 Gender responsive budget proposal documentation

3.19. **Performance level and evidence for scoring of the dimension:** Section 4.14 of the National Budget Report 2022/23 includes a gender budget statement, which highlights the RGoB's priority and budgetary measures to improve gender equality results. It states that the RGoB continues to advocate GRPB as an important tool to promote accountability and transparency in fiscal planning, promote gender responsive participation in the budget process, and advance gender equality results. The section also outlines major capital activities across sectors aimed at enhancing gender equality as given in the below table.

Table 3.11: Major capital activities related to Gender

No.	Agency	Name of Activity	Amount (Nu. Million)	Funding
1	MoAF	Implementation of gender action plan	2.500	GCF
2	DLG, MoHCA	Engagement of youth and women in local governance and development process	0.910	Helvetas

No.	Agency	Name of Activity	Amount (Nu. Million)	Funding
3	DLG, MoHCA	GECDP mainstreaming mechanism institutionalized at the LG level	1.500	EU
4	DoYS, MoE	Strengthening youth friendly services through youth centers	2.150	UNICEF
5	NCWC	Programs and activities under the National Commission for Women and Children	8.927	SCI/RGoB/GoA/UNDP
6	MoH	Construction of 150 bedded Gyaltsuen Jetsuen Pema Mother and Child Hospital, Thimphu	340.000	GoI
7	MoH	Construction of 65 bedded Mother and Child Hospital at Mongar	323.89	GoI

Source: National Budget Report 2022/23 (Table xv, Annexure 6).

3.20. Likewise, the Budget Speech by the Finance Minister to Parliament includes details of cervical and breast cancer program, which are women-specific.

3.21. However, the budget documentations – including the National Budget Report, Budget Speech, Budget Appropriation Bill and Infographics – does not include information on the RGoB’s policy and priorities on gender or the impact of budget policies on gender equality.

3.22. The 12th FYP 2018-2023 lays out gender as a key crosscutting issue, and gender mainstreaming and GRPB as important strategies to achieve gender equality. The RGoB has adopted a two-pronged approach – targeted interventions as well as mainstreaming gender across policies, programs and interventions of ministries and agencies. The National Gender Equality Policy 2020 and the National Plan of Action on Gender (NPAGE) 2019/20 are the main documents that highlight the RGoB’s commitment and policy priorities for improving gender equality.

3.23. Gender assessments, including impact evaluation of the RGoB’s policies and interventions, are carried out by the NCWC or the respective budgetary bodies in collaboration with the NCWC. For example, the gender assessment in the renewable natural resources (RNR) and LG sectors, carried out by the Ministry of Agriculture and Forest (MoAF) in 2022, outlines information on key gender issues as well as policy and programmatic interventions to address identified issues.

Table 3.12: Gender responsive budget proposal documentation

	Yes/No	Comments (if any)
(i) An overview of the RGoB’s policy priorities for improving gender equality?	No	The budget documentation for 2022/23 does not provide an overview of the RGoB’s policy priorities for improving gender equality.
(ii) Details of budget measures aimed at strengthening gender equality?	Yes	Table 4.10 in section 4.14 of the National Budget Report 2022/23 outlines allocation for gender related interventions and Annexure 6, Table xv, contains major capital activities.

	Yes/No	Comments (if any)
(iii) Assessment of the impacts of budget policies on gender equality?	No	The budget documentation does not cover gender impact assessment of budget policies on gender equality.

Source: National Budget Report 2022/23.

3.24. Based on the analysis and supporting evidence, the score for the dimension is C.

GRPFM-5. Sex-disaggregated performance information for service delivery

3.25. This indicator measures the extent to which the executive's budget proposal or supporting documentation and in-year or end-year reports include sex-disaggregated information on performance for service delivery programs.

Table 3.13: Minimum scoring requirements for GRPFM-5

Score	Minimum requirements for scores
GRPFM-5.1 Gender-responsive performance plans for service delivery	
A	Sex-disaggregated information is published annually on the planned outputs and outcomes for most service delivery ministries.
B	Sex-disaggregated information is published annually on the planned outputs or outcomes for the majority of service delivery ministries.
C	Sex-disaggregated information is published annually on the planned outputs for some service delivery ministries or a framework of performance indicators relating to the outputs or outcomes of some service delivery ministries is in place.
D	Performance is less than required for a C score.
GRPFM-5.2 Sex-disaggregated performance achieved for service delivery	
A	Sex-disaggregated information is published annually on the planned outputs and outcomes for most service delivery ministries.
B	Sex-disaggregated information is published annually on the planned outputs or outcomes for the majority of service delivery ministries.
C	Sex-disaggregated information is published annually on the actual outputs for some service delivery ministries.
D	Performance is less than required for a C score.

Table 3.14: Summary of scores for GRPFM-5 and performance table

Indicator/Dimension	Score	Brief justification for score
GRPFM-5. Sex-disaggregated performance information for service delivery	B	Scoring method M2
GRPFM-5.1 Gender-responsive performance plans for service delivery	B	Sex-disaggregated data and targeted performance plans is available for the majority of service delivery programs.
GRPFM-5.2 Sex-disaggregated performance achieved for service delivery	B	Sex-disaggregated information for performance achieved is available for most of the service delivery programs assessed.

Indicator/Dimension	Score	Brief justification for score
Coverage:	GRPFM-5.1 – Central government GRPFM-5.2 – Central government	<i>For both dimensions, services managed and financed by local governments should be included if the RGoB significantly finances such services through reimbursements or earmarked grants, or uses local governments as implementing agents.</i>
Time period:	GRPFM-5.1 – 2022/23 GRPFM-5.2 – 2021/22	

3.26. The 12th FYP preparation guidelines and the 12th FYP 2018-2023 require all ministries and agencies to collect and use sex-disaggregated data.

GRPFM-5.1 Gender-responsive performance plans for service delivery

3.27. **Performance level and evidence for scoring of the dimension:** The Annual Performance Agreements (APAs) of ministries and agencies serve as annual work plans, and are usually prepared in July-August and reviewed in December. The Government Performance Management Division (GPMD) under the Cabinet Secretariat is responsible for formulation of guidelines for APA preparation reporting and monitoring. The 2022 revised guidelines for APA preparation, monitoring and evaluation require ministries and agencies to prepare differentiated APAs for all levels of agencies, and align annual targets with FYP key result areas and KPIs. In addition, the Budget Call Notification 2022/23 requires budgetary bodies to link their budget with the respective APA/Annual Performance Target (APT). However, there is no mention of a requirement for sex-disaggregated data. As such, the availability of sex-disaggregated information on plan targets or achievements for service delivery in the RGoB's budget proposal, the National Budget Report 2022/23, is dependent on the extent to which sex-disaggregated information is presented in the APAs.

3.28. The introductory chapter of the RGoB's budget proposal contains summary information on planned interventions for prioritized service delivery programs, but none of these are disaggregated by sex. One of the priority service delivery programs is employment creation: Skills Development Plans, Build Bhutan Project and Youth Engagement, and Livelihood Program. However, none of these present performance targets or details of output in a sex-disaggregated manner. The priorities listed are plan or project titles with aggregate budgets only and do not provide further information.

3.29. The APA/APTs of each ministry and agency contain more detailed information on annual performance plans, indicators and activities, which are organized according to the organizations' FYP and annual objectives. As such, the APA for some service delivery ministries and agencies include sex disaggregated information or specific gender targets.

3.30. For the purpose of the GRPFM assessment, the budget proposal and APAs of five ministries and one agency – Ministry of Education (MoE), Ministry of Health (MoH), Ministry of Labor and Human Resources (MoLHR), MoAF, Ministry of Economic Affairs (MoEA), and NCWC – that provides direct services are considered. The full Central Government (CG) is covered for this dimension.

Table 3.15: Sex-disaggregated performance information for planned service delivery

Service delivery ministry	Percentage of service delivery ministries	Sex-disaggregated data on planned outputs (Yes/No)	Sex-disaggregated data on planned outcomes (Yes/No)
Ministry of Health (MoH)	16.6%	No. Planned output for departments and KPIs do not have sex-disaggregated data although a few indicators focus on enhancing services to women and girls, and promoting gender equitable access to health services.	Yes. Some indicators for FYP outcomes are disaggregated by age and sex.
Ministry of Education (MoE)	16.6%	Yes. Sex-disaggregated data on planned output indicator included for the School Health and Nutrition Program.	No. Planned outcomes include information on targeted interventions for empowerment of girls, but do not include sex-disaggregated data for other outcomes.
Ministry of Labor and Human Resources (MoLHR)	16.6%	No. No sex-disaggregated data on planned outputs and indicators available.	No. Planned outcomes and indicators do not include disaggregated data by sex.
Ministry of Agriculture and Forest (MoAF)	16.6%	No. Planned outputs for departments and divisions do not contain sex-disaggregated data.	No. FYP outcomes and indicators do not include sex-disaggregated information.
Ministry of Economic Affairs (MoEA)	16.6%	No. Planned outputs do not include sex disaggregated data.	No. Planned outcomes do not include sex-disaggregated information.
National Commission for Women and Children (NCWC)	16.6%	Yes. Planned outputs of women division include dedicated targets and information on gender equality (GE) and women's empowerment (WE).	Yes. Planned outcomes include disaggregated data and dedicated targets for GE and WE.
Total	100%	33.3%	33.3 %

Source: Draft APA 2022/23 of ministries and agencies assessed.

3.31. Based on the analysis and supporting evidence, the score for the dimension is B.

GRPFM-5.2 Sex-disaggregated performance achieved for service delivery

3.32. **Performance level and evidence for scoring of the dimension:** The annual performance report of some ministries and agencies include sex disaggregated data on outcomes and annual targets for service delivery. The annual performance evaluation is carried out at two levels: (i) Internal Technical Committee at the ministry- and agency-level, and (ii) Technical Committee by members of entities such as the MoF, National Statistical Bureau (NSB), GNHC and GPMD. It is based on the performance outcomes and targets set by respective budgetary bodies in their APA, which in most cases are not sex-disaggregated.

3.33. The annual State of the Nation's report, presented by the Prime Minister to Parliament at the end of the fiscal year, includes major achievements of different sectors with sex-disaggregated information for a few sectors. For instance, the State of the Nation's report

2021/22 presented sex-disaggregated information on beneficiaries of trafficking in person (TIP), gender based violence (GBV), and health services.¹⁸

3.34. Achievements and other related information are also compiled and published in the form of annual reports by most of ministries and agencies. The reports include detailed information on activities, budgets, staff and beneficiaries for the fiscal year (except for a few ministries and agencies where the report is based on the calendar year). A few ministries and agencies include sex-disaggregated information on their performance achieved in their annual reports and statistics which are published and available online

Table 3.16: Sex-disaggregated performance information for actual service delivery

Service delivery ministry	Percentage of service delivery ministries	Sex-disaggregated data on planned outputs (Yes/No)	Sex-disaggregated data on planned outcomes (Yes/No)
Ministry of Health (MoH)	16.6%	Yes. Sex-disaggregated information on actual output available for some service delivery programs.	Yes. The 2021/22 APA, annual health bulletin for 2019, 2020 and 2021, the State of the Nation's Report include disaggregated data on key health outcomes.
Ministry of Education (MoE)	16.6%	Yes. Sex-disaggregated information included for actual output available for some service delivery programs.	Yes. The annual education statistics include sex-disaggregated information against key education outcomes.
Ministry of Labor and Human Resources (MoLHR)	16.6%	Yes. Sex disaggregated data on outputs achieved published by the Department of Employment Entrepreneurship in its Annual Report 2020/21 ¹⁹ and 2021/22. ²⁰	Yes. The annual report 2021/22 includes sex-disaggregated data on its various entrepreneurship and employment programs.
Ministry of Agriculture and Forest (MoAF)	16.6%	Yes. Sex-disaggregated data on outputs achieved on Self Help Groups and Cooperatives published by the Department of Agricultural Marketing and Co-operatives in its 2021/22 report.	No. Sex-disaggregated data for outcome achieved not available.
Ministry of Economic Affairs (MoEA)	16.6%	No. Sex-disaggregated data on outputs achieved for programs under the Department of Small and Cottage industries is not available for 2021/22, although the same was available for the previous year.	No. Outcomes achieved for the MoEA do not contain sex-disaggregated information.
National Commission for Women and Children (NCWC)	16.6%	Yes. Sex-disaggregated data for outputs achieved for GBV and TIP service delivery available in the 2021/22 State of the Nation's Report.	Yes. Sex disaggregated data on key gender outcomes collected and published.
Total	100%	83.3%	66.6%

Source: APA report, State of the Nation's Report, annual report and statistics of ministries and agencies assessed.

¹⁸ <https://www.cabinet.gov.bt/wp-content/uploads/2021/12/State-of-the-nation-2021.pdf>.

¹⁹ https://www.molhr.gov.bt/wp-content/uploads/2022/01/DoEHR-annual-report-2021_compressed.pdf.

²⁰ <https://www.molhr.gov.bt/wp-content/uploads/2022/12/DoEE-Annual-Report-2021-22-2.pdf>.

3.35. Based on the analysis and supporting evidence, the score for the dimension is B.

3.36. **Recent or ongoing reform activities:** The online Budget Monitoring Tool (BMT) was developed to facilitate efficient financial planning and implementation by the budgetary bodies. Also, the GPMD has developed a new format and guidelines for formulation of and reporting on APAs, which provides proper linkages between the FYP national and agency plans, annual plans, and budgets.

GRPFM-6. Tracking budget expenditure for gender equality

3.37. This indicator measures the government’s capacity to track expenditure for gender equality throughout the budget formulation, execution, and reporting processes.

Table 3.17: Minimum scoring requirements for GRPFM-6

Score	Minimum requirements for scores
GRPFM-6.1 Tracking budget expenditure for gender equality	
A	Expenditure is tracked against budget allocations that are specifically classified in the government’s chart of accounts as being associated with targeted gender outcomes.
B	Expenditure is tracked during budget execution against specific budget line items or program appropriations which the budget or planning process associated with targeted gender outcomes.
C	Relevant budget line item or program expenditure is mapped ex post to specific gender outcomes.
D	Performance is less than required for a C score.

Table 3.18: Summary of scores for GRPFM-6 and performance table

Indicator/Dimension	Score	Brief justification for score
GRPFM-6. Tracking budget expenditure for gender equality	C	-
GRPFM-6.1 Tracking budget expenditure for gender equality	C	No mapping of expenditure against allocation for GRPB is carried out. However, there is an institutional mechanism where the expenditure against key gender outcomes and outputs are linked through the budget and the Government Performance Management System (GPMS). Also, the mid-term and terminal review framework for the FYP has provisions to track expenditure and physical progress against key gender outcomes.
Coverage:	Budgetary central government	
Time period:	2021/22	

GRPFM-6.1 Tracking budget expenditure for gender equality

3.38. **Performance level and evidence for scoring of the dimension:** There are no separate tracking numbers or classification codes to track gender-based expenditures. The budget classification, or charts of accounts (CoA), is based on administration categories, which are further classified into objects of expenditure based on the MoF’s Finance and Accounting

Manual (FAM) 2016. Currently, the program/object codes in the CoA are based on the administrative segment, and programs are presented as administrative units of ministries/autonomous agencies with specific objectives linked to their APA. There is no specific budget structure based on program type within the current expenditure classification, except for the source of fund. Expenditure is also classified by source of fund, which enables tracking of projects specifically targeted at gender outcomes.

3.39. At the micro-level, expenditure against gender-related interventions supported by development partners is tracked through specific Financial Item Codes (FICs). For example, FIC 4712 is for gender responsive NDC implementation, 2320 for UN support to gender equality and equity, 2876 for UN support for gender equality and women’s empowerment, 2983 for child protection and gender, and 4049 for gender equality, empowerment and protection of women and children.

Table 3.19: Tracking budget expenditure for gender equality

	Yes/No	Comments (if any)
(i) Does the accounting classification / chart of accounts in the MoF’s Finance and Accounting Manual (FAM) – (Appendix II and Appendix III) allow for tracking expenditure against the budget as regards (targeted) gender outcomes?	Yes	The existing CoA in the MoF’s FAM does not provide for tracking expenditure against gender targets. However, the annual budget is linked with the annual objectives in the APAs of the budgetary bodies. Also, the FYP review format has provisions to track expenditures against key gender outcomes.
(ii) Is expenditure for gender equality (budget line items or program expenditures) ²¹ mapped ex post to specific gender outcomes?	Yes	The FYP review format allows for mapping of expenditures against specific gender outcomes and key performance indicators.
(iii) Have 2021/22 expenditures been tracked against the budget as regards (targeted) gender outcomes?	No	2021/22 expenditures have not been tracked against the budget as regards to gender outcomes.

3.40. Based on the analysis and supporting evidence, the score for the dimension is C.

3.41. **Recent or ongoing reform activities:** The GPMD’s guidelines for preparation of APAs require ministries/agencies to link their plan to the FYP’s national and agency key results area, and to include the budget as well as information on the human resources development plan. This will allow budgetary bodies to present detailed information and progress reporting against the FYP and annual plans.

²¹ For example: (i) Specific gender-related equal opportunity programs (public expenditure focusing on paid maternal leave; subsidized child care to allow women to work; programs designed principally to prevent or respond to gender-based violence, to educate and mobilize men and boys to become advocates against gender-based violence, and to improve girls’ access to and performance in education); and (ii) General public services targeted specifically at or used mostly by a specific gender (programs to support high-tech start-ups with specific initiatives to support women tech entrepreneurs, and investment projects to construct a new metro line that seeks to improve women’s use of the transport system by providing secure street lightning around stations).

GRPFM-7. Gender responsive reporting

3.42. This indicator measures the extent to which the government prepares and publishes annual reports that include information on gender-related expenditure and the impact of budget policies on gender equality.

Table 3.20: Minimum scoring requirements for GRPFM-7

Score	Minimum requirements for scores	
GRPFM-7.1 Gender responsive reporting		
A	The government publishes annually a report that includes at least three of the following types of information:	1) an analysis of gender equality outcomes, 2) data on gender-related expenditure, 3) assessment of the implementation of budget policies and their impacts on gender equality, 4) sex-disaggregated data on budgetary central government employment.
B	The government publishes annually a report that includes two of the following types of information:	
C	The government publishes annually a report that includes one of the following types of information:	
D	Performance is less than required for a C score.	

Table 3.21: Summary of scores for GRPFM-7 and performance table

Indicator/Dimension	Score	Brief justification for score
GRPFM-7. Gender responsive reporting	B	-
GRPFM-7.1 Gender responsive reporting	B	The RGoB prepares and publishes reports that include analysis of gender equality outcomes and sex-disaggregated data on budgetary agencies employment. However, no reports include detailed information on gender-related expenditure and impact of budgetary policies on gender equality.
Coverage:	Budgetary central government	
Time period:	2021/22	

GRPFM-7.1 Gender responsive reporting

3.43. **Performance level and evidence for scoring of the dimension.** A summary of key achievements for all sectors is provided in the State of the Nation's Report presented by the Prime Minister annually to Parliament. The State of the Nation's Report 2021/22,²² presented in December 2021, included a separate chapter on women and children that briefly highlighted the importance of ensuring a safe and conducive environment for children, and progressive interventions to empower women and children. It also outlined existing gender- and children-related issues as well as key interventions implemented to address these issues.

3.44. The annual National Budget Report submitted to Parliament by the MoF is another key document that presents information on gender-related budgets and key interventions.

²² <https://www.cabinet.gov.bt/wp-content/uploads/2021/12/State-of-the-nation-2021.pdf>.

The National Budget Report 2022/23 includes a subsection on GRPB with a brief statement on the RGoB’s strategy and commitment on gender equality, particularly GRPB and the total budget allocation for implementing gender-related activities.

3.45. Information on gender equality outcomes, progress and challenges are also documented and published through annual and specific project reports. The 2021 annual report of the NCWC,²³ published in January 2022, outlines key interventions on gender equality and child protection, including information on key services. The NCWC, also in December 2021, published an impact assessment of the COVID-19 pandemic on women and children which looked into gender differentiated vulnerabilities and capacities in responding to the pandemic.²⁴ In addition, sector-specific assessments – for example gender and climate assessments in selected Nationally Determined Contribution sectors of agriculture, waste and energy – were also finalized and published during the period under review.²⁵ However, the mentioned documents do not include detailed information on actual expenditure or realization against those allocations for gender responsive interventions, or analysis of budgetary policies on gender equality.

3.46. The Royal Civil Service Commission (RCSC) publishes civil service statistics on an annual basis. The statistics include comprehensive information on both regular and contract employees – under the judiciary, constitutional bodies (except the Election Commission), legislative, ministries, autonomous agencies, and LGs – with data disaggregated by sex, age, position category, and major occupation. In 2021, women constituted 39.8 % of the total civil service with 16.6 % at the executive level (including specialists), 39.8% at the professional level, 44.3 % at the support service level, and 18.2 % at the operational level.²⁶

3.47. The Mid-Term Review (MTR) report of the 12th FYP, published in May 2021, presents a brief analysis of gender equality outcomes. It covers progress, gaps and risks against the national and agency key results area on gender equality as well as brief information on budgets and re-appropriations.

3.48. The NCWC compiles and publish sex-disaggregated data and progress against key gender indicators on an annual basis, which is published in the ‘Gender at a Glance’.

Table 3.22: Gender responsive reporting

	Yes/No	Comments (if any)
Has the RGoB during (or for) 2021/22 published reports or documents that include:		
(i) An analysis of gender equality outcomes	Yes	The 12 th FYP MTR report, State of the Nation’s Report 2021, and ‘Gender at a Glance’ present brief analyses on gender equality outcomes, descriptions of gender situations, progress and challenges, and statistics against key gender indicators.

²³ <https://www.ncwc.gov.bt/publications/NCWC%20Annual%20Report1644810656.pdf>.

²⁴ <https://ncwc.gov.bt/publications/COVID19-Impact%20of-Women-and-Children-Study1646648937.pdf>.

²⁵ <https://www.ncwc.gov.bt/publications/Gender & CC Final %20Report 23 April 20211622082798.pdf>.

²⁶ https://www.rcsc.gov.bt/wp-content/uploads/2022/03/CSS_2021_finalupload.pdf.

	Yes/No	Comments (if any)
(ii) Data on gender-related expenditure	No	The National Budget Report does not include actual expenditure for the interventions tagged as gender responsive.
(iii) Assessment of the implementation of budget policies and their impacts on gender equality; and/or	No	While the status of financial resources and implications in achieving intended gender equality results were outlined as challenges in some reports, a detailed assessment of implementation of the budget policy and the impact on gender equality is not available.
(iv) Sex-disaggregated data on budgetary central government employment.	Yes	The Annual Civil Service Statistics 2021 includes sex-disaggregated information on budgetary central government employment. ²⁷

Source: 12th FYP MTR Report; 'Gender at a Glance'; State of the Nation's Report 2021, Annual NCWC Report, National Budget Report 2022/23.

3.49. Based on the analysis and supporting evidence, the score for the dimension is B.

GRPFM-8. Evaluation of gender impacts of service delivery

3.50. This indicator measures the extent to which independent evaluations of the efficiency and effectiveness of public services include an assessment of gender impacts.

Table 3.23: Minimum scoring requirements for GRPFM-8

Score	Minimum requirements for scores
GRPFM-8.1 Evaluation of gender impacts of service delivery	
A	Independent evaluations of the efficiency and effectiveness of service delivery that include an assessment of gender impacts have been carried out and published for most ministries within the last three years.
B	Evaluations of the efficiency and effectiveness of service delivery that include an assessment of gender impacts have been carried out and published for the majority of ministries within the last three years.
C	Evaluations of the efficiency and effectiveness of service delivery that include an assessment of gender impacts have been carried out for some service delivery ministries within the last three years.
D	Performance is less than required for a C score.

Table 3.24: Summary of scores for GRPFM-8 and performance table

Indicator/Dimension	Score	Brief justification for score
GRPFM-8. Evaluation of gender impacts of service delivery	D	-
GRPFM-8.1 Evaluation of gender impacts of service delivery	D	Few assessments and evaluations of programs and projects are carried out, and they do not include assessments of gender impacts.
Coverage:	Central government	
Time period:	2019/20, 2020/21, 2021/22	

²⁷ https://www.rcsc.gov.bt/wp-content/uploads/2022/03/CSS_2021_finalupload.pdf.

GRPFM-8.1 Evaluation of gender impacts of service delivery

3.51. **Performance level and evidence for scoring of the dimension:** While the Strategic Evaluation Division under the Cabinet Secretariat is responsible for conducting evaluations and impact assessments of policies, plans, programs and activities – to assess progress towards national development goals and targets – the budgetary bodies carry out impact evaluations of their own programs and projects based on need, scale and availability of resources. This is typically done by independent evaluators or an evaluation task force/committee or reference group. Some service delivery evaluations undertaken in the last three fiscal years covered early childhood care and development (ECCD) services, direct employment services, eco-tourism, and delivery of domestic violence and child protection services.

3.52. The NCWC has a mandate to conduct gender impact evaluations of service delivery at the national and local levels. However, there is no specific framework or guidelines in place, and no comprehensive evaluations were carried out in the last three years. Gender impact evaluations are thus not institutionalized in the plans, or among the responsibilities, of service delivery agencies. Such evaluations are mostly carried out on an ad hoc basis based on the requirements of partners and the situation at hand.

Table 3.25: Evaluation of gender impacts of service delivery

Service Delivery Ministry	Program or Service Evaluated	Date of Evaluation	Type of Evaluation	Report Author	Report Publicly Available (Y/N)	Gender Impacts Assessed (Y/N)
NCWC	Implementation assessment of the Domestic Violence Prevention Act 2013, and the Child Care and Protection Act 2011.	2019, 2022	Implementation assessment	Independent consultants	Yes	No. The assessment looked into implementation progress and challenges of the Acts, and not their impact on men and women.
MoE and UNICEF	Evaluation of Early Childhood Care and Development (ECCD) services. ²⁸	January 2020	Formative	Independent consultant	Yes	No. Gender was an important parameter in the evaluation, but no impact analysis on ECCD for girls and boys was undertaken.
MoLHR	Evaluation of Direct Employment Scheme.	March 2019	Summative	Jointly by MoLHR and GNHC	Yes	No.
GNHC	Evaluation of Eco-Tourism.	2020	Summative	Independent consultant	Yes	No.

²⁸ <https://www.unicef.org/bhutan/media/1761/file/ECCD%20Evaluation%20Report.pdf>.

Service Delivery Ministry	Program or Service Evaluated	Date of Evaluation	Type of Evaluation	Report Author	Report Publicly Available (Y/N)	Gender Impacts Assessed (Y/N)
GNHC	12 th FYP MTR.	May 2021	Implementation progress review	GNHC with support from sectors	Yes	No. The report analyzed progress and gaps against gender outcomes and a way forward, but did not evaluate the gender differential impact of plan activities.

3.53. Based on the analysis and supporting evidence, the score for the dimension is D.

GRPFM-9. Legislative scrutiny of gender impacts of the budget

3.54. This indicator measures the extent to which the legislature's budget and audit scrutiny include a review of the government's policies to understand whether policies equally benefit men and women by ensuring the allocation of sufficient funds.

Table 3.26: Minimum scoring requirements for GRPFM-9

Score	Minimum requirements for scores
GRPFM-9.1 Gender responsive legislative scrutiny of budgets	
A	The legislature's budget scrutiny includes a review of the gender impacts of service delivery programs. The gender scrutiny includes public consultation. Internal organizational arrangements, such as legislature committees, technical support, expert advice of gender advocacy groups, negotiation procedures, or others, are employed to perform scrutiny.
B	The legislature's budget scrutiny includes a review of the gender impacts of service delivery programs. Internal organizational arrangements, such as legislature committees, technical support, expert advice of gender advocacy groups, negotiation procedures, or others, are employed to perform scrutiny.
C	The legislature's budget scrutiny includes a review of the gender impacts of service delivery programs.
D	Performance is less than required for a C score.
GRPFM-9.2 Gender responsive legislative scrutiny of audit reports	
A	The legislature's scrutiny of audit reports includes a review of the gender impacts of service delivery programs. The legislature issues recommendations on actions to be implemented by the executive and follows up on their implementation.
B	The legislature's scrutiny of audit reports includes a review of the gender impacts of service delivery programs. The legislature issues recommendations on actions to be implemented by the executive.
C	The legislature's scrutiny of audit reports includes a review of the impacts on gender of service delivery programs.
D	Performance is less than required for a C score.

Table 3.27: Summary of scores for GRPFM-9 and performance table

Indicator/Dimension	Score	Brief justification for score
GRPFM-9. Legislative scrutiny of gender impacts of the budget	D	Scoring method M2
GRPFM-9.1 Gender responsive legislative scrutiny of budgets	D	The legislature’s scrutiny of the 2022/23 budget documentation did not include a review of the gender impacts of service delivery programs.
GRPFM-9.2 Gender responsive legislative scrutiny of audit reports	D	The legislature’s scrutiny of audit reports during the last three fiscal years did not include a review of the gender impacts of service delivery programs.
Coverage:	Budgetary central government	
Time period:	GRPFM-9.1 – 2022/23 GRPFM-9.2 – 2019/20, 2020/21, 2021/22	

GRPFM-9.1 Gender responsive legislative scrutiny of budgets

3.55. **Performance level and evidence for scoring of the dimension:** The Economic and Finance Committee (EFC) of the National Assembly reviews the National Budget Report when it is tabled in Parliament by the Finance Minister. As per the Public Finance Act (PFA) 2007 and the Rules of Procedures of the National Assembly 2014, the EFC is granted ten working days to review the National Budget Report wherein they can conduct consultations with the MoF and other relevant entities. The National Council also reviews the National Budget Report as well as the recommendations from the National Assembly before Parliament endorses the National Budget Report and Re-Appropriation Bill. The legislative scrutiny of the National Budget Report 2022/23 and Budget Re-Appropriation Bill 2022/23 by the EFC does not include review of gender impacts of service delivery. Similarly, the review of the National Budget Report and the Re-Appropriation Bill by the National Council focused on issues related to infrastructure – roads, hydropower and planned economic activities – while gender aspects were not taken into consideration during the review.

3.56. The National Assembly’s Women, Children and Youth Committee is responsible for ensuring that relevant entities implement interventions that protect, promote and uphold the rights of women and children, and recommend legislative reforms relating to women, children and youth. The Committee may also raise concerns on related issues and it scrutinizes the RGoB’s budget allocations for gender- and children-related interventions. The Social and Cultural Affairs Committee of the National Council has similar functions. However, no questions regarding gender budget or gender impact of service delivery were raised during the budget discussion or review of the National Budget Report.

3.57. Parliament, with support from development partners, has initiated the virtual *zomdue* (meeting) to provide a platform for parliamentarians to carry out virtual consultations with the public. Through this initiative, public hearings on pertinent issues and real-time interactions between the members of Parliament and their constituents on new legislations as well as national and community issues can take place. The objective of the initiative is also to encourage vulnerable groups – particularly women, children, elderly and those in remote communities – to participate in national legislative processes. However, consultations related to the national budgets are carried out only with the MoF and relevant agencies like the GNHC, and not extended to the general public.

3.58. During the process of budget preparation and finalization, each budgetary body engages with the MoF and GPMD on the details of the budget. Some bodies also consult relevant committees of Parliament during its review of the National Budget Report to seek clarifications and opinions on the proposed budget. However, conversations or reviews on gender equality impact or implementation of GRPB is not part of such discourses unless it is regarding specific budgets for the national gender ‘machinery’ or gender-specific projects.

Table 3.28: Gender responsive legislative scrutiny of the RGoB’s 2022/23 budget

	Yes/No	Comments (if any)
(i) Review of the gender impacts of service delivery programs?	No	The scrutiny of the National Budget Report 2022/23 by Parliament did not include gender impact of service delivery programs.
(ii) Public consultation?	No	No public consultation was carried out.
(iii) Internal organizational arrangements employed for scrutiny?	No	Discussions on gender equality impacts or GRPB were not part of the budget preparation process, except with regard to the national gender ‘machinery’ or gender-specific projects.

Source: EFC’s review report on the National Budget Report 2022/23; Resolution and Proceedings of the 29th Session of the National Council.

3.59. Based on the analysis and supporting evidence, the score for the dimension is D.

GRPFM-9.2 Gender responsive legislative scrutiny of audit reports

3.60. **Performance level and evidence for scoring of the dimension:** The Public Accounts Committee (PAC) reviews and reports on the Annual Audit Report (AAR)²⁹ prepared by the Royal Audit Authority (RAA). Also, the PAC reviews other finance-related reports and presents its findings to Parliament. The PAC presented a detailed review report comprising findings and recommendation on the AAR 2020/21, follow-up on review reports from 2010-2019, and the implementation status of performance audits. The findings on the AAR mainly focused on irregularities across different categories, including administrative lapses during implementation of planned activities. There was no coverage of gender impacts. Similarly, the review of performance audits was likewise gender ‘neutral’. No specific gender audit has been conducted by the PAC.

Table 3.29: Gender responsive reporting

	Yes/No	Comments (if any)
(i) Review of gender audit reports? [Annual Audit Report (AAR) 2020/21, Performance Audit Report]	No	The PAC’s review of the AAR and the RAA’s report on performance audits was gender ‘neutral’.
(ii) Legislature issues recommendations?	No	No recommendations related to gender audit were made.
(iii) Recommendations followed-up?	No	No follow-up on impact on gender was conducted.

3.61. Based on the analysis and supporting evidence, the score for the dimension is D.

²⁹ https://www.nab.gov.bt/assets/uploads/docs/download/2022/PAC_Report_for_6th_Session_Eng.pdf.

ANNEX 1: SUMMARY OF INDICATORS

PEFA GRPFM INDICATOR		SCORING METHOD	DIMENSION SCORES		OVERALL SCORES
			(i)	(ii)	
GRPFM-1	Gender impact analysis of budget policy proposals	M1	D	D	D
GRPFM -2	Gender responsive public investment management	M1	D	-	D
GRPFM -3	Gender responsive budget circular	M1	D	-	D
GRPFM -4	Gender responsive budget proposal documentation	M1	C	-	C
GRPFM -5	Sex-disaggregated performance information	M2	B	B	B
GRPFM -6	Tracking budget expenditure for gender equality	M1	C	-	C
GRPFM -7	Gender responsive reporting	M1	B	-	B
GRPFM -8	Evaluation of gender impacts of service delivery	M1	D	-	D
GRPFM -9	Legislative scrutiny of gender impacts of the budget	M2	D	D	D

ANNEX 2: SOURCES OF INFORMATION

Indicators	Evidence
Chapter 1	<ul style="list-style-type: none"> ▪ https://hdr.undp.org/sites/all/themes/hdr_theme/country-notes/BTN.pdf ▪ https://www3.weforum.org/docs/WEF_GGGR_2022.pdf ▪ https://www.rcsc.gov.bt/wp-content/uploads/2022/03/CSS_2021_finalupload.pdf ▪ https://www.ncwc.gov.bt/publications/Study%20on%20Womens%20Political%20Participation%20in%202011%20Local%20Government%20Election.pdf ▪ http://www.education.gov.bt/wp-content/uploads/2022/03/AES-2021-Final-Version.pdf ▪ Labor Force Survey (LFS) 2019, 2020, 2021 ▪ https://www.nsb.gov.bt/publications/labour-force-survey-report/ ▪ https://www.ncwc.gov.bt/publications/UNPAID_CARE_WORK_IN_BHUTAN%20_20191570788312.pdf ▪ https://www.ncwc.gov.bt/publications/COVID19-Impact%20of-Women-and-Children-Study1646648937.pdf ▪ https://www.ncwc.gov.bt/publications/Bhutan%20Gender%20Policy%20Note.pdf
GRPFM–1 Gender impact analysis of budget policy proposals	<ul style="list-style-type: none"> ▪ MoF. <i>National Budget Financial Year 2022-23</i>. Thimphu.
GRPFM–2 Gender responsive public investment management	<ul style="list-style-type: none"> ▪ GNHC. 2016. <i>Guidelines for Preparation of the 12th Five-Year Plan</i>. Thimphu. ▪ NCWC. 2014. <i>Gender Mainstreaming Guideline</i>. Thimphu.
GRPFM–3 Gender responsive budget circular	<ul style="list-style-type: none"> ▪ MoF. 2021. <i>Budget Call Circular for Financial Year (FY) 2022-23</i>. Thimphu.
GRPFM–4 Gender responsive budget proposal documentation	<ul style="list-style-type: none"> ▪ MoF. <i>National Budget Financial Year 2022-23</i>. Thimphu. ▪ GNHC. 2019. <i>Twelfth Five Year Plan 2018-2023. Volume I: Main Document</i>. Thimphu ▪ National Gender Equality Policy 2020. ▪ National Plan of Action on Gender (NPAGE) 2019/20.
GRPFM–5 Sex-disaggregated performance information for service delivery	<ul style="list-style-type: none"> ▪ Draft APAs 2022/23 of MoH, MoE, MoLHR, MoAF, MoEA and NCWC ▪ MoF. <i>National Budget Financial Year 2022-23</i>. Thimphu. ▪ RGoB. 2021. <i>State of the Nation's Report</i>. Sixth Session of the Third Parliament of Bhutan. Thimphu. ▪ APA Performance Reports 2021/22 of MoH, MoE, MoLHR, MoAF, MoEA and NCWC. ▪ MoH Health Bulletins for 2019, 2020 and 2021. ▪ Department of Technical Education 2019/20 report.

Indicators	Evidence
	<ul style="list-style-type: none"> ▪ MoLHR. 2021. <i>Annual Report 2020/21 of the Department of Employment and Human Resources</i>. Thimphu. ▪ MoLHR. 2022. <i>Annual Report 2021/22 of the Department of Employment and Human Resources</i>. Thimphu. ▪ Department of Agricultural Marketing and Co-operatives 2021/22 report.
GRPFM-6 Tracking budget expenditure for gender equality	<ul style="list-style-type: none"> ▪ MoF. 2016. <i>Finance and Accounting Manual</i>. Thimphu. ▪ MoF. 2021. <i>Annual Financial Statements of the Royal Government of Bhutan for the Year Ended 30th June 2021</i>. Thimphu.
GRPFM-7 Gender responsive reporting	<ul style="list-style-type: none"> ▪ RGoB. 2021. <i>State of the Nation's Report</i>. Sixth Session of the Third Parliament of Bhutan. Thimphu. ▪ MoF. <i>National Budget Financial Year 2022-23</i>. Thimphu. ▪ NCWC. 2022. <i>Annual Report 2021</i>. Thimphu. ▪ NCWC. 2021. <i>COVID-19 Impact on Women and Children Study (Bhutan)</i>. Thimphu. ▪ GNHC. 2021. <i>Twelfth Five Year Plan 2018-2023. Mid Term Review Report</i>. Thimphu. ▪ NCWC's 'Gender at a Glance' report. ▪ NCWC. 2020. <i>Gender and Climate Change in Bhutan with a Focus on Nationally Determined Contribution Priority Areas: Agriculture, Energy and Waste</i>. Thimphu. ▪ RCSC. 2022. <i>Civil Service Statistics. December 2021</i>. Thimphu.
GRPFM-8 Evaluation of gender impacts of service delivery	<ul style="list-style-type: none"> ▪ NCWC. 2022. <i>Implementation Assessment of the Domestic Violence Prevention Act 2013, and the Child Care and Protection Act 2011</i>. Thimphu. ▪ MoE and UNICEF. 2020. <i>An Evaluation of the Early Childhood Care and Development Programme in Bhutan</i>. Thimphu. ▪ MoLHR. 2019. <i>Evaluation of Direct Employment Scheme</i>. Thimphu. ▪ GNHC. 2020. <i>Evaluation of Eco-Tourism</i>. Thimphu. ▪ GNHC. 2021. <i>Twelfth Five Year Plan 2018-2023. Mid Term Review Report</i>. Thimphu.
GRPFM-9 Legislative scrutiny of gender impacts of the budget	<ul style="list-style-type: none"> ▪ Public Finance Act (PFA) 2007. ▪ Rules of Procedures of the National Assembly 2014. ▪ EFC's Budget Review Report on the National Budget 2022/23. ▪ Resolution and Proceedings of the 29th Session of the National Council.



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