

Committee for

# **2025 Monitoring Report**

# Bhutan

# February 2025

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#### Notes

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#### **Summary**

Bhutan continues to progress as a recently graduated country, despite the significant economic impact of the COVID-19 pandemic, which led to a 10 per cent GDP contraction in 2020. The economy rebounded with annual growth of 4-5 per cent from 2021 to 2024 and is expected to maintain a stable growth trajectory. However, challenges persist due to the country's small size, landlockedness and geographical remoteness, and limited economic diversification. The country reported that continued support from UN entities is crucial, particularly in securing external financing, including climate funding, to sustain Bhutan's development efforts.

#### **Macroeconomic situation**

From 2010 to 2019, Bhutan experienced solid economic growth, averaging over 5 per cent annual GDP growth. The economy is heavily reliant on India, which accounts for more than 80 per cent of its imports and exports. The Bhutanese currency is pegged to the Indian Rupee, contributing to macroeconomic stability. The decade of growth helped reduce poverty significantly, from 23.2 per cent in 2007 to 12.4 per cent in 2022. Revenue from key sectors, including hydropower and tourism, enabled investments in human capital, improving services, education, and healthcare.

However, from 2020, external factors such as the COVID-19 pandemic, global crises on food, fuel and finance, and geopolitical tensions, disrupted Bhutan's economic momentum. In 2020, the real GDP contracted by 10.2 per cent due to a complete halt in the tourism sector. Bhutan's economy was able to rebound quickly, achieving annual growth of 4-5 per cent from 2021 to 2024, and GDP is forecast to grow by 5.2 per cent in 2025 according to UN DESA, while the projections vary: 7.2 per cent by IMF, 7.0 per cent by ADB, and 5.0 per cent by EIU.<sup>1</sup> The Government expects a growth rate of 8.9 per cent, driven particularly by the commissioning of a new large hydropower plant.<sup>2</sup>

The current account deficit has expanded from \$500 million pre-pandemic to \$1 billion in 2023, representing about 30 per cent of GDP. This increase has been driven by higher imports, slow tourism recovery, and significant investments in cryptocurrency mining.<sup>3</sup> The growing negative balance of payments raises concerns about depleting reserves, which are constitutionally mandated to cover 12 months of essential imports. However, the Government reported that the current account position improved with the narrowing of deficit in FY 2023/24 to 21.8 per cent of GDP from 35.1 per cent of GDP in FY 2022/23. This improvement in the deficit was largely driven by a substantial increase in services credit, which more than doubled from FY 2022/23. The substantial increase in service exports can be attributed primarily to receipts from the travel and transportation services, which accounted for 72.9 per cent and 11.7 per cent, respectively.<sup>4</sup>

The fiscal deficit has risen from 1-2 per cent of GDP pre-pandemic to 4-7 per cent in 2021-24. Public debt is expected to increase to from 109 per cent of GDP in FY 2024/25 to 130 per cent of GDP by FY2028/29 (IMF 2024).<sup>5</sup> The debt risk is not high, as most of this debt is tied to hydropower construction projects, secured by long-term power purchase agreements. However, the large fiscal deficit limits the government's ability to invest in long-term industrial or human capital development.

<sup>&</sup>lt;sup>1</sup> IMF, World Economic Outlook, April 2024 edition; Asian Development Bank, Asian Development Outlook, accessed Oct 2024; Economic Intelligence Unit, Bhutan country report, accessed 28 Jan 2025.

<sup>&</sup>lt;sup>2</sup> <u>https://www.mof.gov.bt/wp-content/uploads/2024/06/Budget-Report-2024-25-English.pdf</u>

<sup>&</sup>lt;sup>3</sup> IMF (2024). Article IV Consultation: Bhutan.

<sup>&</sup>lt;sup>4</sup> Royal Monetary Authority of Bhutan, 2024 Annual Report. https://www.rma.org.bt/publication/31/

<sup>&</sup>lt;sup>5</sup> 100 per cent in FY 2024/25 by EIU, Bhutan Country report, accessed Oct 2024.

Bhutan also faces challenges in achieving structural change and diversifying its economy. Domestic risks include delays in hydropower projects, slippage in implementing the goods and services tax, and fiscal risks from contingent liabilities in the financial sector. External risks stem from volatile commodity prices, especially fuel, and a potential global slowdown, which could impact non-hydro exports. Bhutan's reliance on hydropower and agriculture makes it vulnerable to climate change. Investments in crypto mining present both opportunities and risks due to price volatility. While Bhutan's large external debt and persistent current account deficit support growth-enhancing investments, they remain a source of vulnerability (IMF 2024; EIU 2024).

Indicator	2018	2019	2020	2021	2022	2023	2024
GDP growth rate (per cent,	3.5	5.8	-10.2	4.4	5.2	4.9	5.0
constant price) Inflation rate (%)							
	2.7	2.7	5.6	7.3	5.6	4.5	4.0
Government revenue (billions of national currency)	52.1	42.0	54.6	59.7	54.4	57.5	63.2
Government expenditure (billions of national currency)	54.7	44.8	58.0	70.8	69.4	68.8	75.2
Government balance (billions of national currency)	-2.6	-2.7	-3.4	-11.1	-15.0	-11.3	-12.0
Government balance (per cent of GDP)	-1.5	-1.5	-1.8	-5.8	-7.0	-4.8	-4.6
Net ODA received (millions of US dollars)	107.9	179.7	203.7	128.3	195.51		
Balance of Payments (millions of US dollars)							
Current Account	-478.2	-500.8	-381.2	-319.3	-805.7	-1,000.0	
Goods, Credit (Exports)	602.8	609.3	651.9	719.4	769.4	686.9	
Goods, Debit (Imports)	1,020.2	1,010.5	963.0	890.4	1,371.6	1,431.8	
Balance on Goods	-417.5	-401.2	-311.0	-171.0	-602.2	-744.9	
Services, Credit (Exports)	182.9	168.2	134.7	20.2	21.9	128.1	
Services, Debit (Imports)	228.3	219.2	225.5	136.2	209.7	322.4	
Balance on Services	-45.4	-51.0	-90.8	-116.0	-187.8	-194.3	
Balance on Goods and Services	-462.9	-452.2	-401.8	-287.0	-790.0	-939.2	
Balance on Income	-216.1	-221.1	-148.5	-154.6	-161.5	-145.9	
Balance on Current Transfers	200.8	172.5	169.2	122.3	145.7	85.1	
Capital Account	165.5	124.6	144.0	92.8	103.8	119.8	
Financial Account	-302.0	-204.0	-194.2	-422.8	-550.5	-714.2	
Direct investment (net)	-2.6	-13.0	2.8	-6.8	-8.4	-11.9	
Portfolio investment (net)	83.3	0.0	0.0	15.4	38.7	-56.1	
Financial derivatives (other than reserves) and employee stock options	0.0	0.0	0.0	0.0	0.0	0.0	
Other investment (net)	-426.1	-257.2	-438.4	-402.9	-253.3	-297.1	
Reserve assets	43.5	66.2	241.5	-28.5	-327.5	-349.1	
Reserves (months of imports)	7.9	10.0	12.5	9.7			

Table 1. Selected macroeconomic data for Bhutan, 2018-2024

Source: GDP growth and inflation are from UN DESA, WESP 2025 edition, Government balance is from IMF, World Economic Outlook Database. Net ODA is from OECD, OECD.Stat. All external sector indicators are from IMF, Balance of Payment Data Reports.

#### LDC Criteria and Supplementary Indicators

Bhutan continues to make progress in the LDC criteria. GNI per capita in 2025 is \$3,563, over the level of two times the graduation threshold established at 2024 triennial review, \$1,306. HAI is 79.42, well above the threshold of 66. EVI in 2025 is 32.03, marginally above the threshold of 32, due to slight changes in the remoteness, export concentration and export instability (see Annex).

Year	GNI per capita (threshold 1,306)	HAI (66 or above)	EVI (32 or below)
2020	3,005	77.46	32.26
2021	3,169	77.92	32.65
2022	3,199	78.46	31.96
2023	3,253	78.94	31.87
2024	3,332	79.42	31.97
2025	3,563	79.42	32.03

Table 2: Indicators for LDC Identification, Bhutan, 2020-25

Source: CDP Secretariat, Time series estimates (LDC criteria) dataset (2002-2025), available at https://bit.ly/LDC-data

Note 1: For GNI per capita, Year refers to the year of a (actual or hypothetical) review. The data reflects the latest three-year average available for a review, i.e., the value for 2025 refers to the 2021-2023 average. Data differ from previous official triennial review data due to data revisions.

Note 2: For EVI and HAI, Year refers to the year of a (actual or hypothetical) review. The timeliness of source data varies by indicator; generally, criteria capture data up to two years prior to a review. See the 'read me' in the source.

Note 3: Data differ from previous official triennial review data due to data revisions, changes in data sources, methodological changes and most notable, changes in composition of the composite indices HAI and EVI. Minor differences can also occur due to rounding.

Supplementary graduation indicators suggest some signs of changes in the structure of the economy. For example, share of employment in agriculture decreased from 54 per cent in 2018 to 43.8 per cent in 2023 (see table 3). For more SGIs, see Annex 1.

Indicator	2018	2019	2020	2021	2022	2023
Remittances (% of GDP)	2.3	2.1	3.4	2.7	3.3	
Share of employment in agriculture	54.0	51.1	49.9	49.9	44.0	43.8
Percentage of people using internet	63.5	74.2	76.9	85.6	86.8	

Table 3: Selected Supplementary Graduation Indicators for Bhutan, 2018-2023

Source: CDP Secretariat, Supplementary graduation indicators (SGI) dataset (2000-2025), available at <u>https://bit.ly/LDC-data</u>

#### **Productive Capacity**

Bhutan's PCI is in line with the level in ODCs in terms of overall productive capacities. Therefore, the country is predicted to maintain its development pattern after graduation. Bhutan performed far better than LDCs and ODCs in Institutions and Structural Change categories and almost as well as ODCs in Human Capital and Private Sector components. It can perform even better in the years ahead given its scores in

Natural and Human Capital. These, coupled with the country's potential in energy (hydroelectricity) resources, can help Bhutan achieve inclusive and accelerated economic growth. Nevertheless, Bhutan needs to step up efforts to continue to improve its Energy and ICT to reach the levels of ODCs.

	PCI	Human	Natural	Energy	Tran	ICT	Institutions	Private	Structural
		capital	capital		sport			sector	Change
Bhutan	46.7	43.7	43.2	49.2	30.5	43.1	69.1	48.6	54.9
Other developing countries	46.8	44.3	38.4	61.2	34.1	49.6	51.1	50.9	53.2
LDCs	30.9	27.9	49.8	26.3	19.7	25.2	38.3	37.8	41

Table 4: Productive Capacity Index, Bhutan, 2023

Source: UNCTADstat

#### Data gap

Bhutan's Statistical Performance Indicator (SPI) currently stands at 59.6, positioning the country in the second quintile among 186 nations worldwide.<sup>6</sup> While Bhutan performs relatively well in terms of data use, services, and products, its data sources and infrastructure show weaker performance. The country provides most of the necessary data for evaluating progress on LDC criteria and SGIs, although some important data, such as tourism statistics, are not publicly available at a high frequency.

#### **Smooth transition**

On December 13, 2023, Bhutan graduated from the LDC category, becoming the seventh country to do so. Member States praised Bhutan for its successful graduation and called on bilateral, regional, and multilateral development and trade partners to fully support the implementation of Bhutan's Thirteenth National Development Plan and its long-term strategy extending to 2034. They also urged the continuation of international support measures, particularly those related to trade, in line with the Doha Programme of Action for Least Developed Countries, until December 13, 2028 (A/RES/78/125). At the 79<sup>th</sup> session of the General Assembly, the Prime Minister called for continued support for Bhutan.<sup>7</sup>

The participation rate of Bhutan in the monitoring exercise is 90 per cent (five reports in six monitoring cycles, four consultation meetings out in four monitoring cycles). Bhutan attended all consultation meetings from 2022 to 2025. It did not submit annual report to CDP in 2020, but submitted annual reports in 2021-25.

On 30 October, the Committee had a consultation meeting with Bhutan, joined by CDP members, officials from Thimphu, OHRLLS and other UN agencies. Government presented in details on the national development plan which incorporates the smooth transition strategy. Ambitious target to become high income country by 2030. Balanced development is pursued, culture. Social, etc. Tourism data is provided and progressing well. Investment in infrastructure, digital, continues. Government reported transition is so far smooth, but observes reduced inflow in climate financing, as Bhutan is no longer in priority groups such as LDC or SIDS.

Bhutan elaborated its long term development strategy and planned actions in its annual national report on smooth transition. Bhutan, as a small developing nation, faces significant resource constraints. Exploring and mobilizing innovative financing sources remains a priority. Bhutan is also highly vulnerable

<sup>&</sup>lt;sup>6</sup> World Bank. Accessed Oct 2024. <u>https://www.worldbank.org/en/programs/statistical-performance-indicators/explore-data</u>

<sup>&</sup>lt;sup>7</sup> Prime Minister's statement at the GA: <u>https://gadebate.un.org/sites/default/files/gastatements/79/bt\_en.pdf</u>

to climate change, with extreme events like floods and landslides causing loss of lives and developmental setbacks. After transitioning from LDC status, Bhutan will lose access to priority climate financing, necessitating support for continued climate funding, carbon marketing, and carbon trading.

Trade limitations and an undiversified export market pose challenges, especially as Bhutan will lose preferential EU market access, affecting export competitiveness. Support is needed to enhance trade and diversify products and markets. Additionally, human capital constraints in health, education, and technical skills—exacerbated by emigration—require targeted support for development in these sectors.

# Annex 1. Data for LDC criteria and supplementary indicators (SGIs)

## LDC criteria data

The data table below shows the latest available data and corresponding year for the country based on the 2025 retrospective review.

The calculations of all composite indices and indicators are based on the refinements of the LDC criteria adopted by the Committee for Development Policy (CDP) at its 25th Plenary session in February 2023.

For more detailed information on indicators and data sources, see the '*Time series estimates (LDC criteria) dataset (2000-2025)*' available on the LDC Data website.

All data are current as of 22 January 2025.

Indicator	Latest available data	Year latest available data refer to	LDC average*
GNI - Gross national income (GNI) per capita in US dollar, using Atlas conversion (3-year average)	3563.28	2023	1,388.26
HAI - Human assets index	79.42	2023	59.42
U5M - Under-5 mortality rate (per 1,000 live birth)	23.71	2022	59.20
STU - Prevalence of stunting	22.70	2022	29.28
MMR - Maternal mortality ratio (per 100,000 live birth)	59.95	2020	381.86
LSEC - Lower secondary education completion rate	70.31	2015	42.60
ALR - Adult literacy rate	72.10	2022	64.26
GPIC - Gender parity index for lower secondary education completion	1.04	2015	1.00
EVI - Economic and environmental vulnerability index	32.03	2023	39.84
AFF - Share of agriculture, forestry and fishing in GDP (% of GDP)	15.53	2023	24.59
REM - Remoteness and landlockedness (location index)	50.20	2023	57.61
XCON - Merchandise export concentration (Theil index)	8.68	2023	7.76
XIN - Instability of exports of goods and services (20-year regression)	9.06	2023	12.39
LECZ - Share of population living in low elevated coastal zones (percentage of population)	0.00	2015	7.94
DRY - Share of population living in drylands (percentage of population)	0.32	2023	33.99
AIN - Instability of agricultural production (20-year regression)	11.91	2022	6.06
VIC - Victims of disasters (per 100,000 population) (15-year average)	0.26	2023	3.34

Source: Time series estimates (LDC criteria) dataset (2000-2025) available on the LDC Data website.

# **Supplementary graduation indicators (SGIs)**

The supplementary graduation indicators (SGIs) complement the official LDC criteria. They provide quantitative, internationally comparable data for vulnerabilities and other factors that are not fully captured by the LDC criteria but that might be relevant for graduation from the LDC category.

For more detailed information on indicators and data sources, see the 'Supplementary graduation indicators (SGI) dataset (2000-2025)' available on the LDC Data website.

All data are current as of 22 January 2025.

	Indicator	Latest available data	Year latest available data refer to	LDC average*
	EC01 - GDP growth rate (%)	4.88	2023	3.51
	EC02 - GDP growth volatility	5.39	2023	5.29
	EC03 - External debt (% of GNI)	125.17	2021	55.98
	EC04 - Total debt servicing (% of exports and primary income)	16.30	2023	12.22
	EC05 - Personal Remittances, received (% of GDP)	3.31	2022	6.76
≥	EC06 - ODA received as percentage of GNI	7.08	2022	10.85
	EC07 - Tourism receipts as share of exports	10.68	2020	13.14
RAE	EC08 - Current account balance (% of GDP)	-33.12	2023	-4.46
ECONOMIC VULNERABILITY	EC09 - Standard deviation of net barter terms of trade over 20 years	12.53	2021	15.11
2 2	EC10 - Cereal import dependency	0.74	2022	0.41
WI	EC11 - Tax revenue as share of GDP	12.28	2020	13.21
NO	EC12 - Gross domestic savings (% of GDP)	21.21	2022	7.22
EC	EC13 - Adjusted net savings (% of GNI)	13.35	2021	3.43
	EC14 - Share of employment in agriculture	43.81	2023	47.82
	EC15 - Productive capacities index	46.68	2022	30.75
	EC16 - Percentage of individuals using the internet	86.84	2022	34.20
	EC17 - Renewable electricity capacity per capita	2.97	2023	0.07
	EC18 - Percentage of population with access to electricity	100.00	2022	54.31
	EV01 - Environmental Performance Index	43.30	2024	36.42
	EV02 - Global Adaptation Index	47.56	2022	37.81
≥	EV03 - INFORM Climate Change Risk Index	3.30	2022	5.79
	EV04 - Economic loss from natural disaster (% of GDP)	0.10	2018	0.03
NTAL VULNERABILITY	EV05 - Annual mean levels of fine particulate matter (e.g. PM2.5) in cities (population weighted)	26.10	2019	27.87
ULN	EV06 - Access to at least basic sanitation (% of population)	77.94	2022	41.15
> _	EV07 - Access to at least basic drinking water (% of population)	99.13	2022	68.27
1ENTA	EV08 - Freshwater withdrawal as a proportion of available freshwater resources	1.41	2021	15.81
ENVIRONMEI	EV09 - Proportion of water basins experiencing high surface water extent changes	12.00	2020	28.66
ENVI	EV10 - Red list index, showing trends in overall extinction risks of species	0.82	2024	0.86
	EV11 - Change in forest cover (percentage)	0.07	2020	-0.54
	EV12 - Domestic material consumption per capita	80.90	2022	14.84

		1 - 4 4	Vaanlataat	
	Indicator	Latest available data	Year latest available data refer to	LDC average*
	HA01 - Human development index	0.68	2022	0.51
	HA02 - Multidimensional poverty index	n/a	n/a	0.27
	HA03 - Proportion of population covered by at least one social protection benefit	11.90	2021	12.35
	HA04 - Prevalence of undernourishment	n/a	n/a	21.56
ETS	HA05 - Mortality from CVD, cancer, diabetes or CRD between exact ages 30 and 70 (%)	18.50	2019	24.93
HUMAN ASSETS	HA06 - Diphtheria tetanus toxoid and pertussis (DTP3) immunization coverage among 1-year-olds (%)	99.00	2023	76.57
MAN	HA07 - Gross secondary school enrolment rate	89.99	2022	47.14
<b>N</b>	HA08 - Mean years of schooling	5.84	2022	4.78
_	HA09 - Learning-adjusted (expected) years of school	6.33	2020	4.87
	HA10 - Total fertility rate (live birth per woman)	1.45	2024	3.97
	HA11 - Dependency ratio, i.e. the ratio of youth (Age 0-14) and elderly (age 65+) to population of age 15-64	37.75	2024	75.09
	HA12 - Labor force participation rate, female (% of female population ages 15+) (modeled ILO estimate)	64.55	2023	53.45
	IN01 - Gross national disposable income (GNDI) per capita, market exchange rates	3,703.77	2022	1,373.28
ш	IN02 - GDP per capita, market exchange rates	3,839.33	2023	1,334.95
INCOME	IN03 - Gross national income (GNI per capita) at purchasing power parity conversion factors	14,280.00	2022	3,757.73
=	IN04 - Gini coefficient of disposable income	37.40	2022	41.45
	IN05 - Percentage of population below international poverty line (\$2.15)	0.00	2022	31.47
	OT01 - Battle deaths per 100,000, 20-year average	0.00	2023	2.79
	OT02 - Population of concern to UNHCR as percentage of total population	0.00	2024	3.33
	OT03 - Stock of persons internally displaced by conflict as percent of total population	0.00	2023	2.42
~	OT04 - Intentional homicides (per 100,000 people)	2.46	2020	6.79
OTHER	OT05 - Voice and accountability, capturing perceptions of citizens' participation in selecting governments as well as of freedom of expression, association, and media	0.20	2023	-0.72
	OT06 - Government effectiveness, capturing perceptions of the quality of public services and policies	0.57	2023	-1.03
	OT07 - Women empowerment index, providing information on women's civil liberties, civil society participation, and political participation	0.77	2023	0.61

Source: Supplementary graduation indicators (SGI) dataset (2000-2025) available on the LDC Data website.

Notes:

\* As not all countries and/or indicators have complete coverage LDC averages are calculated using the latest available data for each country and indicator.

n/a denotes that no data are available.

### **Annex 2. Visualization of LDC criteria and SGIs**

The following figures show the evolution of LDC criteria scores, LDC indicator values and SGI indicators value over the 2000 to 2025 period. The blue line shows the values for the country, abbreviated by its three-letter ISO code. The red and green lines show the simple country average value for least developed countries (LDC) and other developing countries (ODC), respectively. The shaded areas depict the interquartile range to indicate within-group heterogeneity. The group composition of LDCs and ODCs is based on the current list of LDCs and the classification of countries into developing and developed regions by the United Nations Statistics Division. Hence, all former LDCs are included in the ODC group. For details on the composition, see the 'Read-me' tab in the 'Time series estimates (LDC criteria) dataset (2002-2025)' available on the LDC Data website.

For all details on the data, see *Time series estimates of the least developed country criteria* (2002-2025) and *Supplementary graduation indicators* (SGI) dataset (2000-2025), both available on the <u>LDC Data</u> website.

The figures omit several SGIs with insufficient data for a time-series consideration.

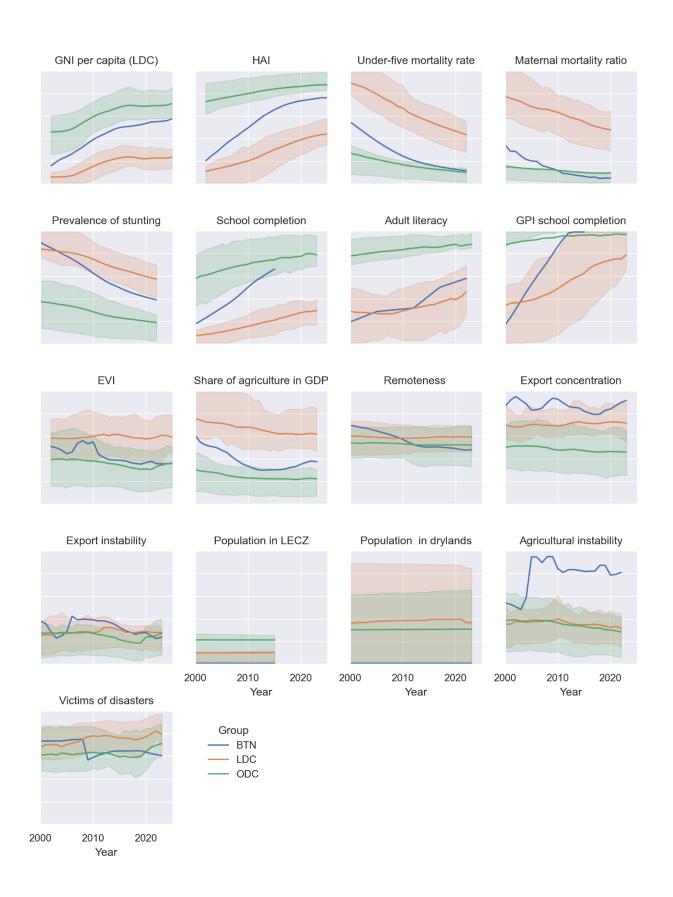
Some indicator names in the figures are shortened versions of the indicator names as contained in annex 1.

Missing data has been linearly interpolated, but not extrapolated. Hence, changes in the lines and shaded areas for LDCs and ODCs can be influenced by changes in data availability over time.

To increase visibility, the following transformation of the data have been undertaken, please refer to annex 1 for the names of the indicators:

- Three-year averages for EC01, EC03, EC04, EC05, EC06, EC07, EC08, EC010, EC011, EC012, EC013, EC018, EV04, EV05, HA06, IN01, IN02, IN03.
- Logarithmic transformation for GNI, VIC, IN01, IN02, IN03, OT01, EC17, EV08.
- Maximum value set to 1: GPIC
- All indicators have been normalized between 0 and 100 using the 'max-min' method, using 5 per cent and 95 per cent quantiles as lower and upper bounds.
- For each figure, the x axis ranges from 2000 to 2025, and the y axis ranges from 0 to 100

All data are current as of 22 January 2025.



Remittances

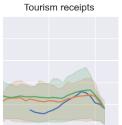
Terms of trade volatility



ODA received

Cereal import dependency





Tax revenues

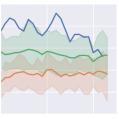
Productive capacity index

Debt servicing

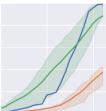
Current account



Gross domestic savings



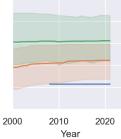
Internet users



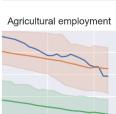
Loss from disasters



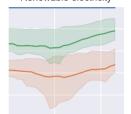
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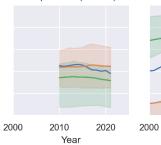




Renewable electricity



Air pollution (PM 2.5)

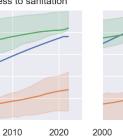


Access to electricity



Access to sanitation

Year



Global Adaptation Index



Access to water

Year

