

MINISTRY OF HOME & CULTURAL AFFAIRS

CSO AUTHORITY

(RGOB – HELVETAS)

MAPPING OF CIVIL SOCIETY

ORGANIZATIONS (CSOs)

IN

BHUTAN

2019

FINAL REPORT

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Abbreviations, Acronyms & Glossary

Acronyms & Abbreviations

ABI	Association of Bhutan Industries	LGBT	Lesbians Gay Bi-sexual and Transvestite
ABS	Ability Bhutan Society	M&E	Monitoring & Evaluation
ABTO	Association for Bhutanese Tour Operators	MBO	Mutual Benefit Organization
AIDS	Acquired Immunodeficiency Syndrome	MBRC	Music Bhutan Research Center
BAOWE	Bhutan Association of Women Entrepreneurs	MOHCA	Ministry of Home & Cultural Affairs
BARC	Bhutan Animal Rescue and Care	NCWC	National Comm. for Women & Children
BCMD	Bhutan Centre for Media & Democracy	NGOs	Non-Government Organizations
BJTTF	Bhutan Jamchong Thuendrel Foundation	NKRA	National Key Result Areas
BFI	Bhutan Film Association	NWAB	National Women's Association of Bhutan
BKF	Bhutan Kidney Foundation	NYAB	National Youth Association of Bhutan
BMF	Bhutan Media Foundation	PBO	Public Benefit Organization
BTI	Bhutan Transparency Initiative	PSA	Phuntsholing Sports Association
BYDF	Bhutan Youth Development Fund	RAA	Royal Audit Authority
CAB	Construction Association of Bhutan	READ	Rural Education & Development
CCC	CSO Coordination Committee	RENEW	Respect Educate Nurture Empower Women
CMC	Christian Medical College	RGOB	Royal Government of Bhutan
CPA	Chithuen Phenday Association	RO	Religious Organizations
CSO	Civil Society Organization	ROD	Representation Office of Denmark
CSO FF	CSO Fund Facility	RSPCA	Royal Society for Protection & Care of Animals
CSOA	CSO Authority	RSPN	Royal Society for Protection of Nature
CSOC	CSO Council	RSSC	Royal Society for Senior Citizens
DPAB	Disabled Peoples Association of Bhutan	RTA	Royal Textile Academy
ECCD	Early Child Care & Development	SABAH	SAARC Business Association of Home-based Workers
FGD	Focus Group Discussions	SOE	State Owned Enterprise
FYP	Five Year Plan	SWOT	Strength Weaknesses Opportunities Threats
GAB	Guides Association of Bhutan	VAST	Voluntary Artists Studio of Bhutan
GNH	Gross National Happiness	VCT	Voluntary Counseling and Testing
HAB	Handicrafts Association of Bhutan		
HIV	Human Immunodeficiency Virus		
HRAB	Hotels & Restaurant Association of Bhutan		
HRD	Human Resource Development		
JAB	Journalists Association of Bhutan		
JDWNRH	Jigme Dorji Wangchuk Nat. Referral Hospital		
KPI	Key Performance Indicators		

Glossary of Bhutanese words

<i>dzongs</i>	Fortress
<i>gonor</i>	Livestock
<i>gup</i>	Chief Executive Officer of a <i>gewog</i> (block – administrative unit)
<i>jimba</i>	Compassion, kindness and love
<i>maangmi</i>	Deputy CEO of a <i>gewog</i>
<i>ri-soop</i>	Forest caretaker
<i>tshogpa</i>	village headperson

Executive Summary

The role of CSOs as a credible force in Bhutan's development process and in contributing to socially acceptable outcomes is not a new phenomenon. Civil society entities were formalized after registration of CSOs since 2010. CSOs are recognized as a partner in development facilitated with the enactment of legislation in 2007. CSOs are small in number as compared to other countries which have CSOs in the thousands. CSOs' contributions in Bhutan may be miniscule comparatively, however, their role among Bhutan's vulnerable populations and in civil society are important now and will continue to be so in future.

This mapping study tries to canvass the CSO sector, its opportunities and challenges with a view to provide preliminary direction to development of the sector. Using a consultative approach of meetings with CSO executives and with other stakeholders, this study used a mix of both formal quantitative limited survey techniques and informal qualitative in-depth interviews and discussions to gather views and perspectives.

CSO development has been rapid since 2010 and with a slump in numbers registered initially, the numbers of CSOs whose registrations were approved increased after 2014 as well. Classified according to thematic area, the largest number of CSOs falls in the thematic area "livelihoods" and "care and rehabilitation". There are currently 38 Public Benefit Organizations (PBOs) and 10 Mutual Benefit Organizations (MBOs). The log of activities carried out also shows myriad activities carried out in accordance to their mission statements but with less attention to definition and monitoring of outcomes produced.

The environmental scan of the CSO sector shows a wide range of stakeholders at the central to local levels playing a part in CSO development with differing stakes. While the reported socio-cultural factors both assist and constrain CSO development, the role of legislation and Government in CSO development cannot be underestimated. Similarly, constraints in the sector include hurdles in compliance to legislation but also the recent phenomenon of phased donor withdrawal and absence of a strategy to draw on government support and to participate in government programmes. The stakeholder analyses therefore shows that CSOs, the Government, donors, target group and CSO Authority have the highest influence and importance in the CSO sector but that stakeholders like some target groups, the environment, informal civil society entities and the public of Bhutan have a role to play as well. Also, the Parliament, the public, media, unregistered CSOs and local Government and volunteers have to be brought onboard if the CSO sector is to develop.

Organizationally, some areas that CSOs need to work on are in strategic development and formalization of systems suitable now to their context but also for the future. Staff development, management style and culture may become more complex with the growth in size and bureaucracy of CSOs in future.

CSO legislation was enacted 12 years ago. It provides the legal basis for CSOs to exist and function. CSOs' experience working with legislation indicates a need for revision as identified by both CSOs and the CSO Authority. Legislation of other sectors too acknowledge the role CSOs play in their sectors; but not much has happened on the ground in terms of involving CSOs and working together. This is set to change with the first CSO-Government Dialogue to be conducted soon. The process of amendment would warrant the

strong participation of players in the CSO sector such as CSOs themselves, the Ministry of Home & Cultural Affairs and the Parliament to ensure an enabling improved policy environment for the growth and development of CSOs and civil society.

Participation of CSOs in development and with social groups in the country paints a blotchy picture with a few CSOs working in Government-supported development projects; some working with other CSOs in the country and international CSOs but many struggling to serve their constituents. As a fraternity, CSOs are unified and getting strong with the CSO Coordination Committee at its helm coordinating meetings among CSOs but also representing the CSOs in meetings with parliamentarians and the bureaucracy. Some consultation in meetings with Government to share common interests and results do happen but crucial planning, use of funds and implementation entailing decisions of CSOs in each of these is absent. This therefore calls for closer consultation and collaboration of CSOs with their stakeholders. Moreover, CSOs themselves as a sector need to strengthen the sector to articulate their needs, enhance their visibility and be a credible force in the eyes of stakeholders to gain recognition and acceptance translated into closer cooperation and collaboration in joint planning and implementation of activities.

CSOs are weak in both endowment of funds for their programmes and in their capacity to raise funds. Though CSOs have received almost Nu. 3.3 billion within the last 19 years; continued dependence on the Government or selective resident donors will lead to unsustainable CSOs. Therefore, CSOs need to tap external funds; from private and from corporate funding sources within the country. CSOs will be required to cater to the needs of populations for a long time replacing the ones whose problems have been addressed by CSOs. Also, additional stakeholders in the CSO sector are required to aid the work and to support CSOs. It is essential to this process that CSOs institute a more sustainable means to identify and secure funds from internal and external sources to finance the operations and programmes of CSOs.

In terms of a strategy for an effective CSO sector, the legislation can be amended to create a more enabling changed context for CSOs that would encourage CSOs to improve their internal processes and structures and to use their niche capacities to lobby for more support from stakeholders within and outside the country. Whereas, for capacity development, CSOs need to scrutinize applicants to CSO vacant positions in order to take in only those with dedicated and longer-term commitment in order that any capacity transferred to staff can be used and sustained for the benefit for the CSO. Inter-CSO capacities can be used in formal sharing arrangements (workshops or mentoring) as well as institutionalizing CSO-specific training for longer term through Institutes to be more sustainable besides lobbying with the Government for financing to support a CSO Sector HRD Plan.

If CSOs want to enhance participation they should first be in-ward looking in terms of instituting participatory approaches with their beneficiaries before engaging with the Government to expect similar concessions of close involvement in decision-making in resource mobilization and use, designing programmes, implementing activities and evaluating outcomes. In terms of staying sustainable, CSO could strategize to lobby for amendment of the Act to provide clarity to and enable social enterprise development so that earnings can be ploughed back to CSOs for programmes. Sourcing funds with a clear strategy and concomitant institutional capacity to requisition funds from a menu of various sources would avert a risky situation of dependence on sole source of funds.

CHAPTER 1:

BACKGROUND & METHDODOLOGY

1.1 Background

Civil society can be defined in different ways. From these definitions some common themes emerge. Civil society may comprise of *formal* and *informal* individuals or groups functioning independently from family, the state apparatus and the market.¹ Civil society groups represent the interest and values of their members. Further, these organizations may not be formally or legally registered but have some permanent activities, which compel them to meet regularly, have membership and an organizational set-up.²

The CSO Act 2007 defines CSOs in Bhutan as “associations, societies, foundations, charitable trusts, not-for-profit organizations or other entities that are not part of the Government and do not distribute any income or profits to their members. CSOs do not include trade unions, political parties, co-operatives or religious organizations devoted primarily to religious worship.” This definition of civil society in Bhutan conforms to international definitions. The definition is broad enough to encompass Public Benefit Organizations (PBO), Mutual Benefit Organizations (MBO) as well as Community Based Organizations (CBO) – the most common civil society entities categorized by the Act.

Organization of civil society is not a new phenomenon in Bhutan. The role of Government progressed from one of net recipient of taxes (in kind) reached by people to regional administrative centers to being a facilitator and provider of development.³ In earlier times, therefore people had to organize themselves to sustain their livelihoods and to pay invariably heavy taxes to the Government. Bhutanese have traditionally organized themselves for many purposes not limited to helping each other in times of need.

Even today people in Bhutanese villages come together to carry out a task to benefit the community and to address common needs. Many area-based, group-specific or activity-oriented *tshogpas* are continually formed, serve their purposes then die away or are dormant. Mobilization of resources for community benefit in many cases therefore can be transient but some manage to sustain overtime depending on continued need for community organization. Formal non-Governmental organizations such as the National Women’s Association of Bhutan (NWAB) have been active and in existence since the 1980’s in Bhutan. The Government, as part of its development agenda, initiated the formation of Users Associations and Committees among farmers provided with drinking water, irrigation and farm roads initiated solely for management and maintenance of infrastructure. Other sectors such as Forestry (*Ri-soop*), Livestock (*gonor*) were also entrusted with care-taking functions as intermediaries through which Government sector staff interacted with communities for their development programmes. With the enactment of the CSO Act 2007 and formulation of the CSO which was revised in 2017, many CSOs

¹ United Nations Development Programme, 2009

² European Union, 2012

³ Source: Development and Decentralization in Medieval Bhutan, Karma Ura, 1994

sought registration with the CSO Authority. There are CSOs registered as of August 2019.⁴

In view of limited understanding of the impacts of CSOs in the country it became imperative to carry out a mapping exercise through aggregating CSO activities, to examine the distribution of activities among CSOs by mapping them sector-by-sector with the goal of a harmonized future program for CSOs. This study commissioned by the CSO Authority with support of Helvetas was awarded to Gonefel Options Consult through a competitive open bidding process. This Report and other annexures are the outputs produced under the contract.

1.2 National Context for CSOs

Bhutan made substantial progress in the last 58 years since planned development commenced in 1961. With progress in the social sectors and infrastructure development, Bhutan has transitioned to a middle-income country. In spite of this, many people still are in precarious economic and social situations and therefore continue to “fall through the cracks”. Poverty has been reduced to 12% in 2012 from 23% in 2007.⁵ The poverty rate further decreased to 8.2% in 2017.⁶ Impoverished people and several other groups such as the disabled, HIV positive persons, drug and alcohol abusers, unemployed youth, orphans, the elderly and a host of others have become visible and increasingly have become vulnerable in the last couple of decades. Although many Government agencies have the mandate to address the needs of different groups of vulnerable people, the numbers of such people are increasing and the needs of many remain unaddressed.

With democratization and increase in the role and influence of media in the country, societal changes are inevitable, some of which can be detrimental to the welfare of the most vulnerable sections of society. The need for new organizations to increasingly play a role in stabilizing society to engage with different key sectors such as political, economic and bureaucratic spheres is likewise increasing. CSOs are such organizations that can partner with the Government and also advocate change to meet emerging but unmet needs to alter dynamics of society.

A majority of CSOs registered are public benefit organizations (PBOs) who are oriented to service delivery working with vulnerable groups of society (e.g. the poor, people with disabilities, victims of domestic violence, unemployed youth, livelihood opportunities for girls and women) while others work on topics as diverse as environment, animal welfare and research on music. Mutual Benefit Organizations (MBOs) are organized around specific trades such as associations of industries, tourism operators, filmmakers and artists, among others.⁷

1.3 Eleventh Five Year Plan (2013 to 2018)

The 11th Five Year Plan (FYP) document acknowledges the role CSOs play in complementing the Government’s efforts in provision of service where the Government is

⁴There are 4 CSOs who are under supervision and 1 whose registration has been repealed. These CSOs were not included for consultations in the study

⁵ Source: Poverty Analysis Report 2007 Poverty Analysis Report 2012

⁶ Source: Poverty Analysis Report 2017

⁷ Source: Terms of Reference for Mapping Study of CSOs in Bhutan

unable to provide or deliver such services or in situations where the CSO can deliver such services more effectively. The document makes explicit that the Government will work with CSOs to achieve objectives established for accomplishment at the end of the 11th FYP. The Government also prioritizes inclusive social development which includes populations living in poverty as well as socially excluded groups such as the elderly, physically and intellectually challenged, people living with HIV/AIDS, victims of domestic abuse and a host of other such people. It is this group of people who have been the focus of attention of many CSOs in Bhutan who have over the years programmed activities to benefit such socially excluded groups.

As such the Government formulated one of its National Key Result Areas (NKRA) as “*Needs of Vulnerable Groups addressed*”; which in effect entails close collaboration with CSOs to deliver services to such groups. Another NKRA formulated is “*Democracy and Government Strengthened*” of which one of the Key Performance Indicators (KPIs) is “*Number of Functional CSOs ensured at 100%*” implying that all CSOs should be functional. Likewise, there are several NKRA and KPIs that CSOs such as Youth Development Fund for employment, LHAKSAM for incidence of HIV/AIDS, Tarayana Foundation for poverty reduction, among others could play a role in contributing to the RGOB’s NKRA and KPIs. In the study, CSOs will also be asked, therefore, to comment on their contribution to the 11th Five Year Plan targets if the activities they undertake are relevant to the ones planned in the 11th FYP.

1.4 Twelfth Five Year Plan (2018 to 2023)

The GNH Commission reports that a consultative session was held for CSOs to discuss the 12th Five Year Plan. It was confirmed by CSOs that for the 12th Five Year Plan, CSOs were invited two times for consultations during preparation of the Plan. The 12th Five Year Plan initial planning documents however were silent in respect of civil society. None of the National Key Result Areas (NKRA) reflected CSO development in the country. The Final 12th Five Year Plan document however mentions CSOs as collaborative partners in plan implementation and a budget allocated under ‘Governance’ for many agencies including CSOs. It is unclear, however, how CSOs will be involved so it may entail further discussion and planning of activities. Hence, there is much to be desired and done.

1.5 Objectives of the study

The main objective of the first phase of the consultancy was: “*to perform a mapping exercise to provide an overview of the structure and existing capacities to contribute to the national development of CSOs in Bhutan. Further, it is to increase the understanding of the impacts of the CSOs existence in the country through aggregating the CSOs activities, to look at the distribution of activities by the CSOs through mapping out the activities sector by sector for harmonized future program among the CSOs.*”

The main objective of the second phase of the consultancy is “*to update the earlier mapping exercise carried out in 2016. The Mapping aimed at providing an overview of the structure and existing capacities of CSOs to contribute to national development in Bhutan.*”

The main objective of the third phase of the consultancy is to update the CSO Mapping

Study to “incorporate data from newly registered CSOs into the Report as well as to include recent developments in the CSO sector so as to provide a complete and current overview of CSOs in the country in the form of a Report to be shared in the first CSO-RGOB Meeting in September 2019.”

1.6 Methodology and Approach

This study employed a mixed methods approach. Such a methodology is apt because the nature of inquiries and responses not only solicits explanatory narratives but also numbers and proportions. Further, many qualitative categories are quantified. There were queries seeking opinions, perceptions and detailed accounts of experiences best captured by qualitative methods.

The Consultant prepared checklists and schedules containing semi-structured interview questionnaires and checklists of topics around which open-ended questions were posed to respondents. While interviews were held with Executive Directors in the first phase and Finance Officers filled out forms, in accordance with the Terms of Reference, in the second phase the questionnaires for Executive Directors and Finance Officers were circulated to CSOs for self-completion. In the third phase, time was limited so key informant interviews with the Chairperson of the CSO Authority, a few eminent members and the Chairperson of the CSO Coordination Committee were conducted. This was supplemented with 4 focus group discussions (FGDs) conducted in different groups of CSOs. The CSOs to each FGD were invited depending on the thematic group they are in.

All textual data collected were transcribed and analyzed using a system of series of coding of data. A summary of the proposed methods used per study output is produced in the Conceptual Framework below: -

Table 1: Description of Methodology

OBJECTIVE				
<i>“to perform a mapping exercise to provide an overview of the structure and existing capacities to contribute to the national development of CSOs in Bhutan and increase the understanding of the impacts of the CSOs existence in the country through aggregating the CSOs activities, look at the distribution of activities by the CSOs through mapping out the activities sector by sector; and harmonized future program among the CSOs.”</i>				
Outputs	<p>Output 1: CSO sector mapped <i>(What is the CSO sector like in Bhutan?)</i></p>	<p>Output 2: Capacity of CSOs described <i>(What is the capacity of CSOs in Bhutan?)</i></p>	<p>Output 3: Policy issues and linkages with Government identified <i>(What legislation governs CSO development in Bhutan?) (What form of and strength of relationships exist between Government and CSOs at all levels?)</i></p>	<p>Output 4: Resource mobilization and structure assessed <i>(What resources are available for CSO development in Bhutan?)</i></p>
Broad Areas of study	<ul style="list-style-type: none"> • Topology of CSOs by numbers in different sectors; • Trends in CSOs in development; • Activities and achievements of CSOs; 	<ul style="list-style-type: none"> • Governance and management culture; • Remuneration and benefits; • Assets and management structure; • Organizational capacity to plan, implement and M&E & financial management; 	<ul style="list-style-type: none"> • Compliance with policy and procedures; • Relationship of CSOs with Government; 	<ul style="list-style-type: none"> • Overall resources coming into the CSO sector by source;

<p>Specific Areas of study</p>	<ul style="list-style-type: none"> • Which sectors of development do CSOs work in? • Which type of CSOs (MBOs, PBOs) works in each sector? • Based on above, which topology of CSOs can be described? • Based on which classificatory variables? • How (if) have they contributed, and how much, to development sectors of the Government? • What effects, outcomes and impacts are discernible? • How many CSOs registered overtime by sector? • Which sectors CSOs have worked in over the years and why? • What were the trends of above since 2010 (or before) and after? • Which key documents or legislation talk of CSOs and development and what are these clauses? • Need to define all 'key' words such as trends, CSOs, engagement, development. 	<ul style="list-style-type: none"> • What guiding statements (vision and mission) CSOs have for their existence? • How is this mission translated into strategies by the organization? • What outputs does the organization produce? • What inputs does it use to achieve outputs? • How are CSOs positioned in Bhutan in terms of their mandates? • What governance structures exist internal to CSOs? • What management structure is in place namely formal and informal division and coordination of activities? • What systems namely internal processes are in place to regulate the organization's functioning? • Is the management style and structure amenable to deliver and obtain the vision/mission? Why? • What organizational culture exists? • What remuneration and benefits exist in CSOs? • How such incentive systems compare with Government systems in terms of adequacy? • What are the general environmental (<i>factors</i>) influencing the organizations (political, economic, technical, social and cultural)? • What is the specific environment of <i>actors</i> and relations with them? • What activities are CSOs supposed to do as per their mandate? Or plan to do? • What activities are CSOs doing? Planning to do? • If not done why? If done - what outcomes have been achieved? • What assets does the CSO own in terms of quality staff, finances in Bank, finances committed?; Finances in Trust funds and shares? Properties? • What capacity needs is there among CSOs? 	<ul style="list-style-type: none"> • What legislation and regulations exist governing the CSO sector? • What is the record of compliance to such legislation? • What issues with the legislation do CSOs face? • What legislation, policies, directives of RGOB exists with regard to relationships between CSOs and Government? • What actual relations and of what type exist between CSOs and Government (all levels)? • What more can be done to enhance collaboration and relationships between CSOs and Government at all levels? 	<ul style="list-style-type: none"> • How much funds CSO sector has received so far contributed by whom? (including RGOB)? • How much funds have been committed for CSOs for next 3-5 years and by whom? (including RGOB)? • What are the current gaps in financing? • What unfinanced plans and activities of CSOs are there?
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		<ul style="list-style-type: none">• What skills and resources exist to plan, implement and carry out M&E and financial management of projects/activities?		
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<p style="text-align: center;">Methods and Tools</p>	<ul style="list-style-type: none"> • Review of all web sites of CSOs and collate information; • Environmental scan to determine the general environment political, economic, technical, socio-cultural factors influencing CSOs in the country as well as the specific environment of actors namely collaborators, partners, competitors, target groups; • Assess the Opportunities and Threats (existing and future); • Intitutogramme to show different stakeholders and their relationships; • Formats and questionnaires to collect data from CSO representatives; 	<ul style="list-style-type: none"> • Review all web sites of CSOs and collate information; • Ask for & review organograms, operational manuals of CSOs and job descriptions of CSO staff. Supplement with interviews; • Institutional and organizational analysis to determine also existing Strengths and Weaknesses to combine with the external factors; • External factors to discern Opportunities and Threats; • Formats for CSOs to assess projects undertaken as per mandate and mission; • Review of 3 year or 5 year plans of CSOs to assess plans of activities; • Design capacity needs assessment format, distribute and collate information and data to arrive at capacity needs of CSOs; 	<ul style="list-style-type: none"> • Review of legislation pertaining to CSOs; • Review and evaluate the environmental scan to assess linkages between CSOs and Government as well as other stakeholders; • Discussion using unstructured questionnaire on legislation and compliance issues with CSO Authority; • Focus group discussion with a group of 8-10 CSO representatives at the CSOA/donor office to discuss legislation. FGD discussants from CSOs to be selected in consultation with CSOA; 	<ul style="list-style-type: none"> • Review of documentation of past assistance to the CSOs sector e.g. RGOB, ROD Good Governance Program etc. & support of Helvetas, Austria, SNV etc. • Discussions with donor representatives in one-on-one interviews using unstructured questionnaires • Review of 3 year or 5 year plans of CSOs to assess resource allocations and sources
<p style="text-align: center;">Study Deliverables</p>	<ul style="list-style-type: none"> • Harmonized future program; • Strategy for structured CSO sector; 	<ul style="list-style-type: none"> • Strategy for capacity building of CSO staff; • Areas for improvement identified; • Strategy for capacity development needs; 	<ul style="list-style-type: none"> • Strategy for effective participation of CSOs; 	<p>Strategy for sustainability of CSO sector;</p>

The Consultant used the following tools to collect data and information: -

1. Individual semi-structured interview questionnaire for Head/Executive Directors of CSOs and Key Informants

This questionnaire has two parts. Part I was used to interview the Head/Executive Directors of CSOs. The questionnaire was administered on a one-on-one interview at the office of the Executive Director requested on pre-appointment. The interview was expected to take up to a maximum of 1.5 hours. Part II of the questionnaire was handed over to the Executive Director to fill out and submit to the Consultant.

In the third phase, the Consultant also interviewed a few key informants such as the Chairperson of the CSO Authority, the Member Secretary of the CSO Authority, Chairperson of the CSO Coordination Committee (CCC) and a few eminent members.

2. Individual semi-structured interview questionnaire for Finance Officers of CSOs

The questionnaire containing questions soliciting data and information on financial aspects was handed over to the Executive Director to facilitate entry of the forms by the Finance Officer to fill out and submit to the Consultant.

3. Individual in-depth interview questionnaire for Head of the CSO Authority

This questionnaire was used by the Consultant to collect information from the Head of the CSO Authority. The questionnaires are presented in annex 1 of this Report.

4. Focus group Discussions

The FGD had broad topics selected based on the currency of the issue as well as need for the Consultant to understand more about a topic. For example, the CSO Development Fund was not covered adequately in previous mapping studies so it was tabled for discussion. Other issues covered were the CSO Coordination Committee, outsourcing of projects by Government to CSOs, fund-raising, increasing visibility and effectiveness of CSOs among others.

Study subjects

In the first phase, data and information was collected from Executive Directors of CSOs through individual interviews. Data on finances and CSO assets and liabilities was solicited from Finance Officers who were requested to complete formats developed and distributed and to return these to the Consultant. In the second phase, all forms were shared with CSOs and collected after completion. In total 40 CSOs out of the total 47 were covered in the first phase. In the second phase, 46 CSOs responded to the questionnaires. While most CSOs covered in the first phase also participated in the second phase, there were 6 new CSOs who participated in the second phase. The 7 CSOs who were not approached for the study are currently de-registered or under observation by regulatory authorities and therefore suspended from operations. Respondents were met on pre-appointment for interviews at

their work place. In the third phase, 4 CSOs who were registered between 2016 and 2018 were interviewed and the data collected added to the database for summary and analysis. The database holds quantitative data and information on 48 CSOs.

1.7 Structure of the Report

Chapter 2 provides a background of civil society in Bhutan delving into history to formal civil society development in Bhutan before examining trends in development of CSOs, their contribution in Bhutan. This chapter also examines the mission and activities of CSOs and outcomes achieved by CSOs. The topology of CSOs is discussed and a topology of CSOs proposed. As part of an environmental scan; the factors influencing CSOs (both facilitating and constraining) are discussed as well as stakeholders identified through a stakeholder analyses.

Chapter 3 presents organizational analyses of the CSO sector in Bhutan by discussing status of strategic development and implementation among CSOs in Bhutan and presenting the outcomes achieved by CSOs as a result of their work. The structure of CSOs, systems, personnel, governance and management style and work culture are described. The capacity of CSOs in terms of institutional capacity attributes, assets and liabilities and capacity of the organizations to perform core tasks of planning, implementation, M&E and financial management are also presented at the end of which Strengths and Weaknesses of CSOs resulting from the organizational analyses is proposed.

Chapter 4 describes CSO legislation namely the CSO Act 2007 and Rules and Regulations 2010 first and then other legislation in the country mentioning or impinging on CSOs and vice-versa and the CSO Authority. This chapter also assesses the relevance of legislation to CSOs.

Chapter 5 discusses participation of CSOs in Bhutan by examining provisions in legislation if any facilitating participation of CSOs before detailing the dynamics of CSO participation in Bhutan.

Chapter 6 presents the resource mobilization aspect of the CSO sector again examining legislative provisions for resource mobilization for CSOs and a record of the practice of raising funds in Bhutan by CSOs, fund transfers from the Government for CSOs and perspective on resource commitment to CSOs in the next three years. This chapter also looks into the capacity of CSOs to raise funds.

Chapter 7 discusses the sustainability of CSOs by examining legislative provisions for enhancing sustainability of the CSO sector. This chapter also assesses sustainability along several parameters.

Chapter 8, the last chapter brings together findings from the preceding chapters to propose strategies for the CSO sector namely: strategy for capacity development needs; strategy for participation and a strategy for sustainability of CSOs in Bhutan. The strategies are derived from SWOT Analyses.

2.1 History of civil society in Bhutan

Bhutan's rugged terrain, harsh climatic conditions and small population compelled people to associate; to help each other to survive under such adverse conditions. Therefore, Bhutanese have always nurtured a sense of community and practiced cooperation at community and as groups to help each other in times of need. For instance, it was and is still customary for people in villages to help anyone in a community to construct houses. Further, in times of death, community members provide labour, food, emotional support and religious services to the family of the deceased. The construction of Bhutan's historic and beautiful *dzongs* would not have been possible without community labour. Community development projects such as drinking water schemes and irrigation canals were built in the same way. Moreover, the concept of volunteerism is ingrained in Buddhism as earning merit by helping the more unfortunate by donating material goods, protection from fear and suffering as an act of empathy without expectation of profit or gain. The Buddhist value of "*jimba*"- compassion together with kindness and love for those in need have induced volunteerism among people sustaining Bhutanese society over the centuries.⁸

All these initiatives were informal in that the individuals or groups of people were not legally registered to carry out their activities. Their contributions were rather informal and spontaneous and continue to be so. For instance, an individual organized (with his own funds) materials and labour to provide hot water so that devotees who came in thousands for the religious congregation in Takila, Tangmachhu in Lhuentse could bathe and maintain personal hygiene. It is the spirit and action embedded in traditional forms of volunteerism and civil society, which continue to nurture initiative, seek formalization of civil society in Bhutan.

2.2 Formal civil society development

The pioneering civil society organizations in the 1970s were the National Youth Association of Bhutan (NYAB), which started the first radio station in the 1970s. Soon after NYAB, the Chorten Tsechu Tshogpa (later called the Lothuen Tshogpa) was formed to conduct annual religious ceremonies at the Memorial Chorten and the Simtokha Rigzhung Institute. The National Women's Association of Bhutan (NWAB) and the Royal Society for Protection of Nature (RSPN) were established in the 1980s. Until 2010, many civil society organizations were formed though they were not formally registered with any authority. These CSOs such as the Bhutan Youth Development Fund, Draktsho, Tarayana Foundation among many others implemented programmes in the country.

The CSO Act was passed in 2007 but the Rules and Regulations were formulated and released only in 2010. The Act mandates all civil society organizations to be registered with the CSO Authority. Hence, between 2011 and 2017, 58 CSOs including several which were in existence before the CSO legislation was passed; registered with the CSO Authority. From the 58 CSOs registered, 48 CSOs currently have valid registrations while

⁸ Traditional Forms of Volunteerism in Bhutan, Tashi Choden, Center of Bhutan Studies

out of 8 CSOs, 6 have de-registered and 2 are under legal investigation and therefore not operational. Of these 48 CSOs, 38 are Public Benefit Organizations (PBO) while 10 are Mutual Benefit Organizations (MBO).

2.3 CSOs, sectors and trends in development

The chart in figure 1 below shows that the 48 CSOs included in this study were registered in different years over the last 9 years. Except for some years when only 2 were registered, otherwise, 6 or more CSOs were registered in a year. The CSO Authority is dependent on legal personnel to review registration documents and provide legal opinion on CSO registration. Legal professionals are hired through project funds. It is possible that in years that few CSOs were registered that there were limited funds to hire lawyers to review CSO registration documents.

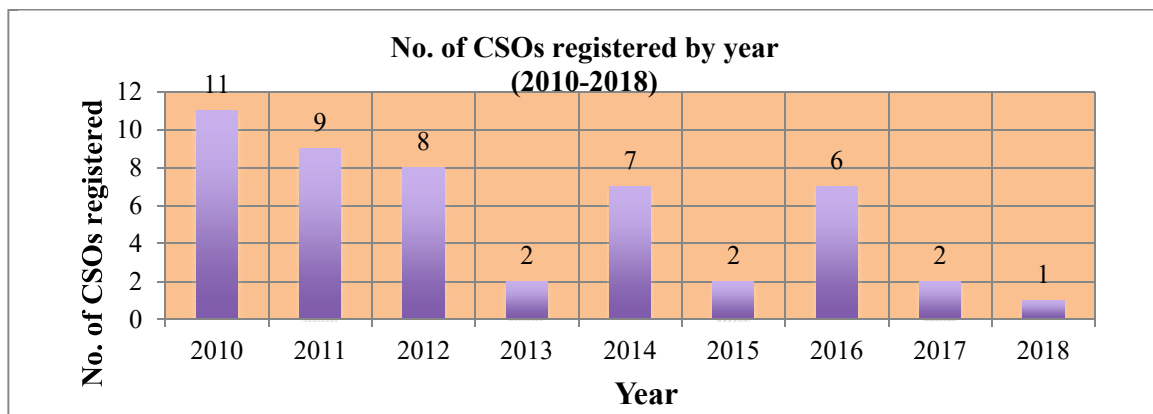


Figure 1: No. of CSOs registered by year

The distribution of registrations awarded by year and thematic area shows that more CSOs working in areas of “Care-giving and rehabilitation”; which includes support for the more vulnerable groups in society and MBOs were registered earlier owing possibly to the urgency of addressing emerging needs of their target groups and concurrent need to implement enacted legislation governing the needs of vulnerable groups. The registration record of CSOs working on other thematic areas seems to be reasonably distributed across the years. In 2018, only 1 CSO was registered and none so far in 2019. There is a backlog of 12 CSO applications from 2018, which have been scrutinized by a lawyer hired by the CSO Authority either awaiting award of registration certificates if fulfilling all requirements or being revised by CSOs after receiving comments from the lawyer.

Table 2: No. of CSOs registered by year and thematic area

Thematic area	Year registered									
	2010	2011	2012	2013	2014	2015	2016	2017	2018	Total
Livelihoods	3	1	2	0	0	0	1	0	1	8
Caregiving and Rehab	4	3	1	0	0	1	2	0	0	11
Youth	1	0	0	0	0	0	1	0	0	2
Good Governance	1	0	0	0	1	1	0	0	0	3
Arts, Heritage and Culture	0	1	1	0	0	0	1	0	0	3
Environment	1	0	0	0	1	0	1	0	0	3
Animal Welfare	0	0	0	2	1	0	0	0	0	3
Recreation	0	1	0	0	0	0	0	0	0	1
Other PBOs	0	0	1	0	0	0	1	2	0	4
MBOs	1	3	2	0	4	0	0	0	0	10
Total	11	9	8	2	7	2	7	2	1	48

A few CSOs after registration voluntarily deregistered. Two more have been suspended and are under legal inquiry for financial irregularities. These CSOs were not included in the mapping exercise. Details of such CSOs are below: -

Table 3: No. of CSOs de-registered or under observation

CSO	Category	Status
Bhutan Centre for Nature & Conservation	PBO	Voluntarily Deregistered
Jangling Community Service	PBO	Voluntarily Deregistered
Bhutan Centre for Entrepreneurship	PBO	Voluntarily Deregistered
Remoen	PBO	Voluntarily Deregistered
Association of Foreign Workers Recruitment Agency	MBO	Voluntarily Deregistered
Society of Artisans for Sustainable Zorig Chusum	MBO	Voluntarily Deregistered

The fact that there are CSOs working in various sectors and the categories of CSOs such as PBOs, MBOs, CBOs and informal civil society which concurrently exist shows that CSOs in Bhutan fulfill one of the tenets of civil society which is “pluralism”.⁹

2.4 CSO contributions in Bhutan

CSOs formally existed in Bhutan from 2010 onwards. Thereafter, registered CSOs could legally operate as mentioned in their documents of registration such as the Memorandum of Understanding and Articles of Association. Many CSOs registered after the Act came in

⁹ Source: What About Civil Society in Bhutan, Annie Julia Ravaad, University of Copenhagen, 2009

force were actually already carrying out work in support of their target groups preceding the enactment of the CSO Act 2007 and the Rules and Regulations 2010.

It was not possible to comprehensively document the achievements of each and every CSO covered during the survey owing to time constraints. However, table 3 in annex 2 summarizes the activities carried out by CSOs in the last few years. It is obvious that CSOs have been active. With whatever limited resources they have been able to muster, CSOs carried out activities to the benefit of their target groups. The information shows that CSOs have been carrying out their activities in consonance with their mission statements. The volume of work carried out however is variable depending on the resources such as funds, manpower and number of volunteers at the disposal of the CSO. Some CSOs are also branching out into a larger number of work areas in order to fulfill the needs of the people in villages. Oftentimes, CSOs with the mandate to implement those activities do not have a local presence so such CSOs assist in gap filling.

Many CSOs have unique activities neither undertaken by the Government nor other CSOs. CSOs have specific activities, services and programmes. Some CSOs have a distinct geographical focus where Government services are not provided. CSOs therefore complement and supplement Government's efforts to provide more wholesome support to target groups (e.g. kidney, cancer and HIV patients). Activities may overlap among CSOs but there is always willingness to collaborate and share resources not limited to financial, material and expertise. Some CSOs may have activities which either the Government or another CSO also carries out. Nevertheless, it was felt by CSOs that they participate in the social, legal and regulatory framework of society while also facilitating economic development and filling in gaps to 'reach the unreached'. CSOs are clear that it is not that the Government lacks expertise but because it has to concentrate on issues of higher priority. CSOs can step in and make the difference with its flexible ways of working, good local knowledge at the beneficiary level and can do more with less.¹⁰

A study identified several practices some 5 years ago but which are still in vogue today. Several CSOs were in fact initiated by the Government and later started functioning independently. Now, with the enactment of the CSO Act 2007, aspiring entities can apply for registration.¹¹ The mode of cooperation in implementation of activities and service delivery by the Government and CSOs continues in a spirit of complementarity and CSO outreach to populations is better served by CSOs in some instances than Government. However, joint planning and decision-making is still limited.

In terms of target group and beneficiaries reached out, coverage figures, as on end of 2017, reported by some of the CSOs are commendable.¹² LHAKSAM covered 80,000 people through its awareness programmes and have 171 HIV positive persons in its network. Tarayana has built over 1,000 rural homes catering to a population of at least 4,500 persons. Ability Bhutan Society has benefited 108 persons of whom 62 are parents. The BYDF similarly has benefited 4,500 youth and the GNH Center provided mindfulness meditation training to 3,735 persons. Jangsa Animal Trust too has saved close to 200 yaks and

¹⁰ Source: Civil Society Dialogue, Bhutan Centre for Media and Democracy, 2014

¹¹ Source: What About Civil Society in Bhutan, Annie Julia Ravaad, University of Copenhagen, 2009

¹² The figures may be different now because the data was collected in 2016 from CSOs in Phase I of the Mapping study

currently gives refuge to 3,000 animals in shelters around the country. Jangsa Animal Trust has also received an oath from about 10,000 persons to adopt vegetarianism after a single trip of advocacy across the country. The Hotels & Restaurant Association of Bhutan (HRAB) benefits 239 hotels while the Bhutan Centre for Media & Democracy has held 179 programmes, trained close to 8,176 people and 342 persons in media literacy so far over 642 days. It has produced 47 resources (publications, DVDs, radio series, TV episode series and published the six monthly Druk Journal since 2015. It also has established 18 media clubs in high schools and colleges and established 1 college radio station at the College for Language and Culture Studies. Clean Bhutan mobilized 6,211 volunteers to carry out cleaning campaigns across the country in 2015.

A study to identify outcomes of CSO Fund Facility (CSO FF) support also mapped the achievements of a number of CSOs included in the study. Therefore, depending on funds available and the organizational capacity of CSOs, over the last 5 years; CSOs have implemented a range of activities to serve their target groups and members. The outcomes of their activities will be discussed in a subsequent section of this report.

2.5 Mission and activities

A review of the mission statements of the CSOs and the activities they have carried out over the last few years shows that the activities carried out by CSOs generally reflect components of their mission. Some CSOs have yet to fulfill their entire mission because they have carried out limited activities so far owing possibly to fund and manpower constraints hindering outreach to all parts of the country.

2.6 Outcomes of CSOs

In terms of outcomes, the most important results at impact level; data on impacts was less forthcoming from CSOs suggesting that the formulation of outcome indicators; monitoring these and measuring outcomes are an area that CSOs may be falling short of. This shortcoming has been mentioned in earlier studies as well. Further, no proper outcome or impact evaluations have been carried out to determine impact of CSOs work so many of the outcomes is only what CSOs think they have achieved. An Outcomes of CSOFF Support Study was carried out a few years ago to document outcomes of a few CSOs receiving funds from the CSO Fund Facility. This study is limited and, in many cases, CSOs anyway have limited knowledge of outcomes. For example, they do not know if the training they have carried out has been effective because tracer studies are not carried out to find out impacts at the work place and at beneficiary level so outcomes such as enhanced knowledge and attitudes cannot always be justified.

Nevertheless, several CSOs could articulate their outcomes in discussions during this study. Some outcomes mentioned by CSOs are for example animal welfare CSOs report that CSOs provide care due to which they sustain life of animals and humans. Loden Foundation reported that funds through seed money and training have been useful for people to start businesses and create employment also in rural areas. Needy students are able to avail education right till tertiary level to address specific job needs of the economy. LHAKSAM has increased awareness about HIV but also sexually promiscuous behavior encourages people to avail HIV voluntary counseling and testing for HIV. Patients living

with HIV are aware of their rights for treatment and enhance their cohesion and solidarity. Bhutan Centre for Media & Democracy (BCMD) expanded public space providing means for sharing information and opinions due to awareness and public education programmes compelling response from Government and concerned agencies suggesting enhanced democratization. Ability Bhutan Society (ABS) stated that differently-abled children have been mainstreamed in society and regular schools because of enhanced public acceptance of disability in Bhutan. CSOs working with differently abled persons in Bhutan have been able to lobby for a policy for disability in Bhutan. Parents of disabled children have become proficient caregivers and also have now formed groups enhancing solidarity due to frequent interaction and sharing of problems and experiences. Economically disadvantaged children have been provided education and thereby enhancing access to education and are performing well at school. The health of children in school has improved due to provision of water. Improved livelihoods and intangible benefits through integrated development needs to be addressed for the poorest-of-the-poor in rural areas.

A study on the Outcome of CSO FF support carried out in the recent past ascertained that a CSO, could through providing a women's open-market facilities, induce self-reliance through improved financial security of women which in turn led to better relationships with their otherwise abusive spouses. Assistance to carry out training to CSO members involved in the tourism industry in low-carbon management activities ensured not only development of guidelines but also instituting practice in their businesses leading to low carbon generation impacting positively on environmental conservation. Children enrolled in Early Child Care & Development (ECCD) Centers are better prepared for formal school and perform better in their studies.

2.7 Topology of Civil society in Bhutan

CSOs in Bhutan are already broadly categorized as PBOs and MBOs. Till date there are 38 PBOs and 12 MBOs registered with the CSO Authority.

There can be different schema for distinguishing CSOs. A literature review shows that the World Bank classifies Non-Government Organizations (NGOs) as operational NGOs, i.e. those that design and implement development-related projects and the second type are those that are advocacy NGOs that promote specific causes through lobbying, presswork and activist events. On the other hand in India, NGOs are classified according to cooperation level namely those who are community-based while others may operate city-wide, nation-wide and even NGOs with international presence. Secondly, NGOs are distinguished by orientation namely charitable, service providers, participatory and lastly issue-based NGOs. CSOs are often categorized based on whether they are service-oriented or carry out advocacy.

In the case of Bhutan, CSOs may serve a blend of functions mentioned above such as providing services as well as doing some advocacy work. Further, most CSOs have a national mandate, working throughout the country, depending on the level of resources they are able to mobilize such as staff and funds to carry out activities in the field.

Bhutanese CSOs have been distinguished based on the purpose for which they have been established based on the activities they conduct. Using this classification, Galay¹³ proposes CSOs as: (a) those concerned with management of infrastructural resources like drinking water schemes, farm roads and a host of others; (b) relief-based CSOs which have been established to provide assistance during difficult times; (c) CSOs formed to conduct religious ceremonies; (d) those formed to advocate or carry out Government policies such as the National Women’s Association of Bhutan (NWAB) and the Royal Society for Protection of Animals (RSPN) and (e) commercial organizations like the Association for Bhutanese Tour Operators (ABTO), Construction Association of Bhutan (CAB) and a host of farmer groups and cooperatives.

Separate and new legislation has been enacted and now the Religious Organizations (RO) Act (2007) governs religious organizations while the Cooperatives Act (2003) governs cooperatives and farmer groups. Further, the enactment of the Civil Society Act (2007) now categorizes CSOs as either PBO or MBOs on the criteria of social benefit to public at large or benefit extending to just their own members. CSOs cannot generate profit to be shared to members as per the Act. MBOs too cannot operate as business entities and money generated from activities cannot be distributed to members as per the CSO Act (2007).

The earlier proposal as part of this study’s Inception Report of classifying CSOs based on the number of years in operation, number of staff employed and the amount of funds handled had to be discarded. This was because of the difficulty confronted in CSOs fulfilling most of the criteria in each of these without impacting their influence on others. For example, if a CSO is selected which received more than Nu. 50 million in funds, it could fulfill criteria as a mature CSO. On the other hand, the CSO has less than 10 persons working as staff for the CSO which conflicts with the criteria to place it as a mature CSO. Therefore, it is proposed to classify the CSOs based on thematic areas they work in.

Table 4 below provides a background on each thematic area and justifies the placement of CSOs in respective thematic areas. It was imperative to arrive at an analytical framework to summarize the quantitative data.

Table 4: Topology of CSOs grouped by thematic area

No.	Thematic area	Definition	Explanation for placing CSOs placed in this area
1.	Livelihoods	People who are poor do not have minimum food requirements and other resources to carry out basic existence are said to be living in poverty. The Poverty Analysis Report 2012 established that 12% of the population was living in poverty in 2012. The Poverty Analysis Report 2017 confirmed that the poverty rate had fallen to 8% in 2017. Poverty is largely a rural phenomenon in Bhutan.	Tarayana Foundation, and Menjong Foundation broadly carry out activities that address poverty. These two have rural-based integrated development programmes.
2.	Care-giving & Rehabilitation	Many groups become vulnerable owing to disease, old age, disability, harm both inflicted	LHAKSAM, Bhutan Kidney Foundation, Bhutan Cancer Society &

¹³Bhutanese Context of Civil Society, Karma Galay, The Journal of Bhutan Studies, Centre for Bhutan Studies.

		by self and others and are need of support. The needs are best fulfilled by CSOs which have been established by people living with the medical condition or by agencies committed to protect such groups.	Bumthang Health Association have been established to serve the needs and interests of people living with HIV, kidney failure, cancer and general health and well-being in Bumthang respectively. Other CSOs like RSSC for the elderly, Chithuen Phenday for the drug and alcohol dependent, DPAB, Draktsho, RENEW, BNEW and ABS for the differently-abled all are placed in this category.
3.	Youth	Youth are a prominent demographic in Bhutan who need nurturing, employment, adequate socialization and economic support for wholesome participation in social and economic life in the country.	BYDF, Nazhoen Lamtoen and Bhutan Jamchong Thuendrel Foundation focus on youth related activities.
4.	Good Governance	With democratization there is an increased need for transparency, free press and accountability of individuals, people and institutions.	Bhutan Center for Media & Democracy, Bhutan Media Foundation, Bhutan Transparency Initiative and such CSOs contribute to enhancing democratization and accountability in the country.
5.	Art, Heritage and Culture	Bhutan's rich culture is one of the reasons for its survival and attraction to the outside world. Both tangible and intangible culture is being researched and preserved.	Music Bhutan (ethnic music), RTA (textile), Peldrukdraling Foundation and the Ogyen Choling Foundation (artifacts) are CSOs, which are working to preserve different aspects of Bhutan's culture.
6.	Environment	Environmental conservation as one of the pillars of GNH is reflected here to ensure Bhutan's image as a country with a deep concern for its environment reflected in its sound policies and programmes is sustained.	RSPN, Clean Bhutan and Bhutan Ecological Society are the three CSOs placed in this thematic area since both are into environmental protection activities.
7.	Animal Welfare	Bhutanese people's compassion for all sentient beings is grounded in Buddhist values. Care and protection of animals is a manifestation of such values.	CSOs such as the Jangsa Animal Saving Trust, Royal Society for Protection and Care of Animals and the Bhutan Animal Rescue and Care (BARC) are working to ensure the lives and welfare of animals.
8.	Recreation	Sports is being promoted in the country to engage mainly youth so that their interests and energy are channeled to sport supported with adequate facilities, tournaments and avenues for participation of youth.	Phuntsholing Sports Association has been established to provide sports facilities and opportunities for participation of youth mainly in Phuntsholing.
9.	Other PBOs	Several CSOs have been placed in this category by virtue not being adequately responsive to the above other categories.	This group of CSOs is not limited to only the MBOs but other CSOs who are into diverse activities such as happiness (GNH Center), sanitation (Bhutan Toilet Organization), Gyalum Charitable Trust and Peldrukdraling Foundation (assorted welfare activities), Contractors Association of Bhutan among others.
10.	MBOs	Mutual Benefit Organisations have been established to work towards promoting the	Guides Association of Bhutan Association of Bhutanese Tour Operators

interests of a particular group and not the public at large.

Journalists Association of Bhutan
Association of Bhutanese Industries
VAST
Gyadsho Lhayi Tshogpa
Hotels & Restaurant Association of Bhutan
Film Association of Bhutan
HAB
Evaluation Association of Bhutan

In August 2019, an outcome of the CSO Retreat held at Paro, one of the outputs CSOs came up with was their own classification of CSOs by theme. An examination of the thematic areas they propose shows 8 thematic areas which are Art, Culture & Recreation, Education & Youth Development, Environment & Climate Change, Gender & Vulnerable Groups, Good Governance, Media & Democracy, Sanitation & Health, Socio-economic Development & Livelihoods and lastly Wellbeing (Caregiving, Rehabilitation, Animal Welfare). A significant difference in this classification with the one in this Report is that MBOs are not a group by themselves but are distributed across other thematic areas. This currently is a proposal and has not been shared by CSOs with the Government.

2.8 Factors influencing civil society in Bhutan

Facilitating factors

According to CSOs interviewed, socio-cultural values of compassion and sense of service provided to those in need motivates people to render assistance. However, socio-cultural factors like gender discrimination and acceptance of their subjugated social status by women can aggravate the situation of women hence challenging the work of CSOs. The country's laws and political support are also necessary for continuity. It is also vital that parliamentarians and lawmakers are brought on board on their cognizance of issues faced by civil society in the country and their potential to advocate for change through various parliamentary committees and policy change.

Further, CSOs felt that it is not possible to have a vibrant and sustainable civil society without nurturing support of the Government. CSOs suggested that Government assist in a number of ways such as mobilizing donors for the CSO sector. The Government can also facilitate engagement with respective Government departments and agencies to discuss and plan activities together and backup implementation. This however entails, according to CSOs, that there is transfer of financial resources from the Government. Further, resource mobilization can also be done by CSOs for activities for which donors prefer to finance CSOs rather than Government agencies. In this way, funding can be strategically raised for the multifarious needs of common target groups. CSOs with patrons tend to do better than other CSOs. This therefore is an important factor by which CSOs can acquire recognition and consequently have more opportunities to secure funds and projects to implement.

Relevant legislation for CSOs' target groups such as laws preventing domestic violence and legislation if available could address the needs of disabled. Such legislation is an external factor but will have far reaching impacts on not only CSOs but also vulnerable groups. Some legislation when enforced by other sectors in the Government can hamper

the work of CSOs such as the case of visa for expatriate volunteers currently being approved only for 6 months.

Constraining factors

Constraining factors mentioned by CSOs in this study are listed below: -

- Implementation of Acts and rules can impact the work of CSOs. For instance, CSO activity often is synonymous with and encourages volunteerism. Owing to acute shortage of technical resources with CSOs, it is imperative to recruit expatriates to offer their services on pro bono basis. However, according to immigration rules guests cannot stay more than 6 months. CSOs claim that this condition hinders work. It could also restrict transfer of requisite knowledge and skills to CSO staff by expatriate volunteer experts because time is too short to reap the benefits of such mentoring.
- Procurement rules also affect the import and purchase of material by CSOs. The CSO Act also prohibits distribution of income and profits among members.
- The Act is also unclear whether or not CSOs can own and operate businesses deterring many from launching social enterprises. This can impact on sustainability of CSOs with few avenues for raising funds. Further, individual CSOs can also be affected by legislation that impact on target groups. For example, rules under the Penal Code of Bhutan criminalized sexual preferences of at-risk groups such as the Lesbians Gay Bi-sexual and Transvestite (LGBT) community who could be driven underground and escalate HIV infections in the country. In 2019, clauses 213 and 214 have been revisited by the Parliament. The House overwhelmingly voted to repeal these sections of the Bhutan Penal Code.
- The phasing out of assistance by donors is another external factor impacting the work of CSOs. The money available to CSOs for their programmes has become scarce necessitating quest for funds from external sources.
- CSOs have limited influence over socio-cultural practices of Bhutanese such as social acceptance and dependence on alcohol and gender unequal practices that can make the work of CSOs difficult.
- Some CSOs produce goods such as artifacts and textile but face competition from low quality and cheap imports, which they by themselves have little influence to intervene.
- There is also overlap in activities among CSOs while others face issues with limited infrastructure to serve target groups such as the elderly, cancer patients and kidney patients.
- Government support for CSOs if matched with financial resources, recognition of CSOs contribution and empathy could ensure a vibrant CSO sector. The priorities of the Government and CSOs may differ owing to limited transfers of resources with CSOs.

2.8 Stakeholder analyses for the CSO sector in Bhutan

A stakeholder analyses is important to map the organizations working in any sector and to determine who is in what position to influence an organization's work or place demands

on it; are affected by or can affect the work of the organization and have an interest in the organization's work or can lay claim to an interest.

The stakeholders in the CSO sector are presented below with their stakes and nature of engagement in the CSO sector.

Table 5: Stakeholders by type, stake and nature of engagement in CSO sector

No.	Stakeholder	Primary or secondary	Current stake in the CSO sector	Nature of engagement in the CSO sector
1.	GNH Commission	Secondary	<ul style="list-style-type: none"> • Identification and mobilization of external funds for CSO sector 	<ul style="list-style-type: none"> • Facilitate planning of external assistance and financial resources for CSOs
2.	Ministries and Departments of RGOB	Secondary	<ul style="list-style-type: none"> • Potential partner for CSOs in planning, implementation of projects to serve common target group. 	<ul style="list-style-type: none"> • Ministries and Departments could be regulators and partners in joint planning and implementation of activities to serve a common beneficiary group; • Ministries and Department could influence the work of CSOs through their enforcement of rules and regulations e.g. Department of Immigration (visa for volunteers) and Department of Revenue & Customs (taxes; exemption) • Source of funds for CSOs who are assigned to implement activities on behalf of the Government agency;
3.	CSO Authority	Secondary	<ul style="list-style-type: none"> • Registrar for CSOs in the country. • Regulatory authority for implementation of the CSO Act 2007 and Rules and Regulations 2010 • Facilitation between CSO sector and the Government. 	<ul style="list-style-type: none"> • Facilitator for registration and matters related to CSO development; • Regulator for compliance monitoring of the CSO Act and rules and regulations; • Possible role in resource mobilization for CSOs; • Bridge between RGOB and CSOs
4.	CSOs	Primary	<ul style="list-style-type: none"> • Promote civil society in the country through organization of beneficiary groups, and lobbying with lawmakers and Government for change 	<ul style="list-style-type: none"> • Resource mobilization and implementation of activities to serve their beneficiaries
5.	Donors	Secondary	<ul style="list-style-type: none"> • Support the process of civil society development in the country through financial assistance and technical assistance 	<ul style="list-style-type: none"> • Provide funding to CSOs for projects that match its funding priorities; • Provide TA or support TA to help resolve identified problems of CSOs;
6.	CSO Beneficiaries	Primary	<ul style="list-style-type: none"> • Benefit from CSO activities • Partake actively of activities planned and implemented by the CSOs 	<ul style="list-style-type: none"> • CSOs provide assistance to their beneficiaries to resolve problems that they face; • Community mobilization for self-help activities
7.	Parliamentarians	Secondary	<ul style="list-style-type: none"> • Research and review of existing legislation for 	<ul style="list-style-type: none"> • Law-makers and advocates

The table below presents a matrix showing 4 boxes in which stakeholders have been placed. The description of each box is as below: -

Table 6: Classification of stakeholders

Box	Description
A	Stakeholders who stand to lose or gain significantly from the programme AND whose actions can affect the project's ability to meet its objectives.
B	Stakeholders who stand to lose or gain significantly from the programme BUT whose actions cannot affect the project's ability to meet its objectives
C	Stakeholders whose actions can affect the project's ability to meet its objectives BUT who do not stand to lose or gain much from the programme;
D	Stakeholders who do not stand to lose or gain much from the programme AND whose actions cannot affect the project's ability to meet its objectives.

Source: Stakeholder Analysis Readings, World Bank, 1995

It is therefore evident that in Box A, the most important stakeholders with high importance and high influence are those directly engaged in the CSO sector. These are CSOs and their beneficiaries, RGOB Ministries and Departments who regulate the CSO sector such as the CSO Authority but also are key to planning mechanisms in the country and can determine how CSOs can participate in the development process. Donors and their generosity based on funding core areas can also make or break CSOs. Donors can be external donors (bilateral and multilateral) but also from within the country including the RGOB, Corporate sector and private individuals. The CSO Authority as the main bridge between the RGOB and CSOs and as the competent authority for implementing the Rules and Regulations 2017 has high influence and authority in not only spearheading the envisioning of a vibrant civil society from the Government's side but also facilitating dialogue between the RGOB agencies, donors and CSOs. Similarly, GNH Commission entrusted with planning and mobilization of external resources is instrumental in the growth and development of CSOs in the country through its role in external fund mobilization.

In Box B, some CSOs such as RSPN, BARC, Jangsa Animal Trust, Royal Society for Protection and Care of Animals (RSPCA) have non-human target groups such as animals who will benefit from the programme as will the environment, informal civil society entities and the public of Bhutan who will lose or gain from the CSO programme activities but their actions are of no consequence to enable the programme to achieve its objectives.

Likewise, in Box C are stakeholders who do not stand to lose or gain from the programme but their actions can affect the programme's ability to lose or gain from the programme. Parliament through their discussions and decisions can influence policies and legislation to the benefit or detriment of CSOs; the people of Bhutan can through social media and other means exercise their views and opinions and can also influence CSOs' work. Similarly, some Government Departments by conforming to the legislation governing their line of work can work to the benefit or detriment of CSOs such as the issue of visa for volunteers. There are a few CSOs (Bhutan Foundation) who are not registered but are mobilizing

financial resources for other CSOs as well as carrying out activities unique in the country (Rural Education And Development - READ). Volunteers can make the difference in many small CSOs hence they lack capacity in planning and implementation of their work. The media too through its reporting can enhance visibility of CSOs for their work but also can influence public opinion in both beneficial and adverse ways. Local Government is important in that their cooperation or lack of it can determine if many programmes can successfully be implemented in the rural areas. In Box D, are the general public, businesses and service providers who do not directly lose or gain from the project and also their actions would have little consequence to the programme achieving its objectives.

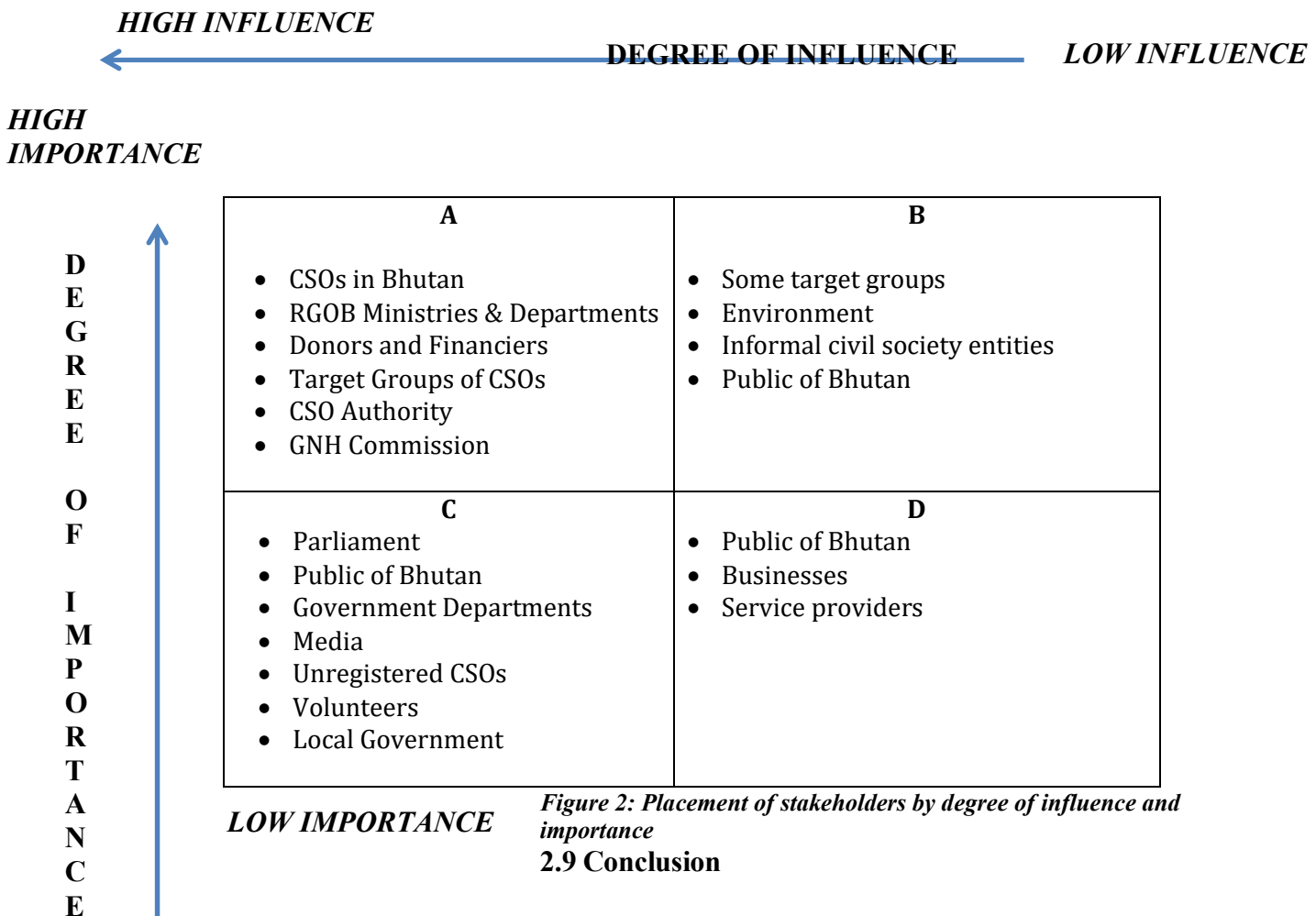


Figure 2: Placement of stakeholders by degree of influence and importance

2.9 Conclusion

The environment in which an entity such as the CSO sector functions can be influenced by a number of facilitating and constraining factors. The environment also has a range of actors playing a part with a stake or influence on the CSO sector. Socio-cultural factors discussed above can constrain the process of service delivery of CSOs because CSOs would find it challenging to address these within the scope of their duration of service delivery. Such socio-cultural factors need societal change aided through changing of attitudes and behavior of people through public education and legislation. Both Government and CSOs can bring about changes through Government leadership in legislation and creation of awareness.

Provisions in the law and political support will not only support the process of implementation but also determine the amount and kind of resources CSOs are entitled to

as inputs to carry out their programmes. As discussed above, law can be enacted and revised to meet current situations and demand of the day. This requires concerted efforts of not only CSOs to provide the case for revision from their experience of implementing or being impacted adversely by provisions of certain laws not limited to the CSO Act but also other Acts of other sectors and the Government's role in supporting and spearheading the amendment till the bill is submitted in Parliament. Legislative changes can ensure the outputs of CSO activities are realized.

The Government's role in nurturing the CSO sector especially at this stage of early development is paramount. This is because for most CSOs, it is vital to provide the necessary inputs such as financial and technical support in the form of collaborative programmes to enrich the process in which CSOs can participate. It is more necessary now than before because of the ongoing phasing out of donor assistance in Bhutan. CSOs working in similar sectors and for the same target groups can discuss and programme their inputs accordingly so that beneficiaries' needs are addressed.

In terms of actors, the stakeholder analysis has illustrated a range of actors, their current and future roles in the sector. The relations between stakeholders in the Government such as the GNH Commission and respective ministries and the CSO Authority are that all these mentioned are part of the same bureaucracy. The GNH Commission has a more directive and monitoring role over ministries and the CSOA. The linkages and channels of communication among Government agencies are more or less clear. The role of the CSO Authority vis-à-vis other Government agencies and the CSO sector may need to be discussed and realigned after the Act is amended to incorporate status of the CSO Authority as a more autonomous agency working within the Government system. The GNH Commission could also, through the CSO Authority, coordinate with CSOs on any donor assistance available for the CSO sector and facilitate Government-CSO procedures and processes for joint planning, implementation and M&E if it becomes feasible in future.

Relations between Government ministries and CSOs are invoked only when they find common avenues to collaborate in discussion and sometimes in implementation of activities. However, dialogue may reveal areas of common interest and function, which may lead to more collaborative programmes between ministries and CSOs. The role of GNH Commission and CSO Authority will be important to facilitate information sharing and in making such dialogue happen.

While donors may choose to fund the CSO sector by channeling funds through Government agencies, also donors increasingly prefer to fund CSOs directly based on viable project proposals that meet their funding priorities. Often CSOs receive funds from different donors for same activities if the CSO is not transparent enough to divulge all funding sources at the time of submitting the proposal and the donor also is not careful enough to inquire on such overlaps. This could result in donor funds not being effectively used to produce envisaged project outputs. Therefore, CSOs and donors need to keep achievement of outputs and outcomes in mind while applying for and approving funds for CSOs.

Parliament members are important stakeholders in advocating legislation to benefit target groups and in amendment of existing legislation. However, they need to be well informed about the issues at hand if they have to engage in Parliament. For this, CSOs would need

to lobby intensively with Parliament members and the respective relevant Committees entrusted to oversee sectors that would include CSO's issues. The beneficiary groups have direct linkage with CSOs, and to a certain extent, if the Government too provides the service, with the Government agency too. The factors and actors in the environment will ultimately impact beneficiaries. Therefore, changes in the environment for better legislation, working relationships, resource availability among others would ensure that the needs of beneficiaries are met.

The table below summarizes gleaned information from the above sections to come up with a Strengths Weaknesses Opportunities Threats (SWOT) Analysis. From the SWOT Analysis strategies are derived for consideration. However, from this section dealing with the environmental scan, only the Opportunities and Threats will be presented since Strengths and Weaknesses would be deliberated in concluding chapter 3.

2.10 Opportunities and Threats concerning the CSOs sector

Table 6: Summary of Opportunities and Threats of the CSO sector

Opportunities

- Socio-cultural values of compassion and service to underprivileged strong;
- Current CSO legislation provides basis for development of the sector;
- Government has recognized CSO's potential but could become committed to support CSO sector;
- Global sources of funding for CSOs available;
- Continued need by beneficiaries for CSO services

Threats

- Socio-cultural practices can adversely impact work of CSOs;
- Government support for CSOs limited;
- Legislation for social issues limited and CSO Act 2007 restrictive;
- Withdrawal of donors;

3.1 Existing strategies followed by CSOs

CSOs continue to be relevant since many of them have been aligning their activities to the mission they have defined for themselves. As a result, CSOs have been serving the purpose for which they have been set up. Not all CSOs have developed strategies/strategic plans. Those having strategies derive annual work plans from strategies. Others with strategies are following them. A few CSOs are also revising their strategies with changes in the CSO environment. Those who do not have strategies, implement activities according to their annual work plan. In some cases, discussion from annual general meetings result in activities. For some, minutes of any meetings held are converted to requirements in fulfilling tasks. Therefore, CSOs in Bhutan may or may not have strategies to provide direction. Those who do not use other means to strategize, operate in a spontaneous manner and are still able to implement their activities. Having pre-defined strategies designed through a participatory process induces ownership and a clear direction on proceeding with activities with major milestones guiding achievement of outputs.

3.2 Outcomes of CSOs

Few structured outcome or impact evaluation studies have been carried out to determine impact of CSOs work so many outcomes is what CSOs think they have achieved. It was difficult to see whether outcomes are monitored as part of CSOs' monitoring frameworks. For example, some activities implemented by CSOs such as training of beneficiary groups are not followed up with tracer studies. Therefore, outcomes such as enhanced attitudes and behavior were not identified.

However, some outcomes have been documented during the study. Examples are: Animal welfare CSOs provide care to sustain life of animals and humans. Loden Foundation by injecting funds in the form of seed money and training have been useful for people to start businesses and attain economic reliance. Trainees on opening business create employment and businesses also in rural areas. Needy students are able to avail education right till tertiary level to address specific job needs of the economy. LHAKSAM has increased awareness especially among those with sexually promiscuous behavior who are motivated to avail HIV Voluntary Counseling and Testing (VCT). HIV patients are aware of their rights for treatment and their cohesion and solidarity has been enhanced due to improved networking. Bhutan Centre for Media & Democracy has enabled expansion of public space for people in Bhutan providing means for sharing of information and opinions, which also compels response from Government and concerned agencies suggesting enhanced democratization. CSOs working for differently abled children have ensured they are mainstreamed in society and regular schools because of enhanced public acceptance of disability in Bhutan. A policy for disability in Bhutan is awaiting approval by the GNHC. Parents have become proficient caregivers and also now form solidarity groups. Economically disadvantaged children have been provided education and health of children in school has improved. Tarayana Foundation has induced improved livelihoods and intangible benefits through integrated development needs addressed for the poorest-of-the-

poor in rural areas. Music of Bhutan Research Centre has enhanced awareness of our national musical heritage owing to the documentation and recording of imminently vanishing dance forms from different parts of the country.

3.3 Structure of CSOs

While most CSOs have structured functional organograms, a few do not have organograms but have a coordinator (most commonly the Executive Director) and work is assigned among staff. Most CSOs with organograms are structured into 3 units comprising of the programme, administrative and finance and communication functions.

Coordination mostly occurs through meetings carried out weekly for most CSOs formally but many also meet informally over lunch and frequent interactions because of the small number of staff in the office. Even the larger CSOs with many staff frequently use the informal mode of coordination cutting down red-tapism. However, formal meetings with minutes recorded for future reference is common. All CSOs have a Board which meet at least once a year but a few have Board meetings as frequent as 3 to 4 times in a year.

Communication among different units occurs formally through Google Groups and emails in the case of larger CSOs while the smaller CSOs' staff communicate through interpersonal interactions and email.

3.4 Systems

The systems established for various aspects of management of organizations were examined. Some authors recommend that CSOs should have internal democracy implying that principles such as constitutionalism, representation, transparency and accountability should be in force. On the merit of it being internally democratic it can be a model to inform its members in democratic practices so that they can in turn apply the principles in society.¹⁴

Management practices of CSOs are discussed from table 7a., 7b. and 7c.in annex 2. The information shows that most CSOs have systems in place for transforming inputs like staff time, funds and other resources to carry out activities to produce outputs. Systems mentioned are in the form of procedural manuals and planning tools such as strategies, annual work plans and reporting mechanisms. CSOs also reported that there are systems in place for supervisors to provide feedback to staff on their work. However, although many CSOs claim that they have systems in place for feedback from staff about Supervisors; they may not have understood that it means feedback on the Supervisor's performance.

Monitoring of staff and activities seems to be in place articulated through staff performance appraisal systems and monitoring frameworks. CSOs also do quite well in terms of communication of decisions by management to staff. Most explain that owing to the small numbers of staff in CSOs, much of the decisions taken are in the public domain. Though CSOs have staff in place, however, not all have developed clear documented administrative and financial procedures and there are even fewer CSOs who have research procedures in place to study and provide recommendations for the other internal systems and procedures.

¹⁴ What About Civil Society in Bhutan, Annie Julia Ravaad, University of Copenhagen, 2009

On staff issues, Table 8a. and 8b. in Annex 2 shows that though most CSOs have systems in place for recruitment of staff such as through advertisement of positions and scrutiny of applications, however, most CSOs do not have clear systems for assessing and rewarding performance of staff. The majority of CSOs however state that there are means to motivate staff through mentoring, annual monetary increments among others. Although CSOs have few staff, CSOs state that staff can progress along the career ladder. CSOs state that their staff also can address their professional needs through on-the-job and scheduled trainings as and when such events are offered by various organizations. The most mentioned means is through annual increments wherein staff can progress each year along a financial pay package scale

The most common system for staff performance adopted by several CSOs is that they have adapted the Royal Civil Service Commission (RCSC) procedures for their own purpose. Many CSOs however do not have such documented systems in the office. Many CSOs state that they are in the process of developing one. Some CSOs do annual performance appraisals entailing assessment through observation by Supervisors while others combine assessment using observation and meetings with the concerned staff. Some CSOs have more simple means such as observing the outputs produced by staff on a daily basis because of small numbers of staff, Supervisors claim that they can actually see who is doing what.

3.5 Personnel

The status of staff employment in Table 9 below also shows that the mean number of staff permanently employed is 9 persons as opposed to an average of 4 contract staff. On an average there are 138 volunteers who supplement the efforts of CSO staff in the case of PBOs but 172 staff in the case of MBOs. CSOs seem to depend heavily on volunteers to execute their work. They do this to keep themselves organizationally compact to curtail recurrent costs on staff, promote volunteerism and also to achieve their programmes. When compared with the data in table 10 there are no significant differences in staff and employment categories of staff of PBOs and MBOs except that PBOs use many more volunteers than MBOs.

Table 9: Employment of staff in CSOs by category of employment

Statistics		Overall			PBOs			MBOs		
		Permanent	Contract	Volunteer	Permanent	Contract	Volunteer	Permanent	Contract	Volunteer
N	Valid	47	45	45	37	35	36	10	10	9
	Missing	1	3	3	1	3	2	0	0	1
Mean		8.77	2.11	137.89	10.35	2.34	172.14	2.9	1.3	0.89
Minimum		0	0	0	0	0	0	0	0	0
Maximum		62	17	6000	62	17	6000	5	6	4
Sum		412	95	6205	383	82	6197	29	13	8

The data on the number of staff in categories in table 10 in annex 2 shows that the majority - i.e. 78% of CSOs have up to 10 staff whereas 6 (15%) have more than 20 staff. CSOs having numerous staff are those working for vulnerable groups, poverty alleviation, environmental protection and cultural preservation thematic groups. These few CSOs have

operations even at the regional level supervising field activities and are able to de-concentrate staff. However, this situation supports the common critique that CSOs are generally Thimphu-centric. CSOs are small organizations with limited resources and with low volume of activities; they can only recruit the minimum number of staff. The size and complexity of CSOs in terms of organizations is incumbent on resource availability. MBOs have few staff and choose to stay compact mainly because their funds largely come from membership fees to finance salaries of their secretariat and members who have a major say in how the fees are spent.

The data on the various age cohorts of members of CSOs in Table 11 below shows that 49% of the staff is in the middle aged category while 34% of the total are those above 35 years. Only 18% are younger than 25 years of age. The data suggests that people who are not too young or too old work in CSOs. This age structure however could be detrimental to succession in CSOs of especially young people who could have to wait some years before assuming executive positions if succession plans are not in place.

Table 11: Statistics on staff by age category in CSO overall and PBOs and MBOs

Statistics		Overall			PBOs		MBOs			
		Age > 25 years	Age 26 to 35 years	Age < 35 years	Age > 25 years	Age 26 to 35 years	Age < 25 years	Age 26 to 35 years	Age < 35 years	
N	Valid	48	48	48	38	38	38	10	10	10
	Missing	0	0	0	0	0	0	0	0	0
Mean		1.71	4.77	3.27	1.79	5.53	3.89	1.4	1.9	0.9
Minimum		0	0	0	0	0	0	0	0	0
Maximum		15	30	16	15	30	16	3	4	4
Sum		82	229	157	68	210	148	14	19	9

CSOs are fairly inclusive as ascertained in Table 12 below which shows a relatively good mix of staff representing all the regions of Bhutan. The number of staff from southern Bhutan though is proportionately less than those from other regions.

Table 12: Statistics on staff by region

Statistics		Overall				PBOs			
		Origin West Bhutan	Origin Central Bhutan	Origin East Bhutan	Origin South Bhutan	Origin West Bhutan	Origin Central Bhutan	Origin East Bhutan	Origin South Bhutan
N	Valid	27	25	28	26	20	19	21	20
	Missing	21	23	20	22	18	19	17	18
Mean		2	2.2	3.21	0.77	2.3	2.68	3.57	0.85
Minimum		0	0	0	0	0	0	0	0
Maximum		10	17	20	5	10	17	20	5
Sum		54	55	90	20	46	51	75	17

Table 12b: Statistics on staff by region

Statistics		MBOs			
		Origin West Bhutan	Origin Central Bhutan	Origin East Bhutan	Origin South Bhutan
N	Valid	7	6	7	6
	Missing	3	4	3	4
Mean		1.14	0.67	2.14	0.5
Minimum		0	0	1	0
Maximum		3	2	5	1
Sum		8	4	15	3

3.6 Governance and management style

With regard to other management principles and practices extant in CSOs, tables 13a. to 13e. in annex 2 shows that most CSOs lay equal emphasis on inputs and outputs as both are deemed important to achieve the other. However, 6 CSO representatives thought that outputs are more important than inputs whereas 39% laid stress in inputs as essential to achieve outputs. Similarly, the majority favored quality of work rather than quantity while 9% felt that both were important. Also, the majority felt that to accomplish the work, delegation of responsibilities is more important than control while 4% felt that both are important. The majority of CSOs also felt that decisions are shared with their staff and decisions are taken on time and that staff should be involved in decision-making as well.

While almost two thirds of CSOs (64%) felt that risk-taking is better than playing safe, a sizable number (31%) felt that taking risks but also playing safe are important. Similarly, a sizable number of CSOs (27%) state that both long-term and short-term goals are important. There were about an equal number of CSOs supporting the case for formal and informal way of dealing with CSO office matters.

3.7 Culture

As noted in table 14a and 14b, respondents felt that mode of working followed was that teamwork and individual responsibilities are practiced. Also, the majority stated that accountability and transparency are present in organizations. The majority also mentioned that attention to performance and concern for people are considered. CSO seem to be open to acknowledge mistakes since the majority indicated that they are willing to learn from past mistakes. CSOs also in general balance hierarchy and participation in the organization.

3.8 Capacity of CSOs

Equipment and fixtures

In terms of the institutional capacity of CSOs, the data in tables 15a. to 15c. shows that half the CSOs do not have office cars. The majority however is well equipped with office furniture, equipment needed for daily functioning of the offices such as computers, communication equipment and other equipment. Of the 48 CSOs included in the study, only 9 (20%) have their own office premises. The rest have rented offices. Only 7 CSOs

have field offices also in the regions. Depending on the resources available to a CSO, renting offices may also continue to be a viable option as long as funds are available to cover recurrent costs such as rentals among others.

The data in tables 16a. & 16b. on condition of facilities show that most CSOs office furniture are in good condition but half the CSOs have office equipment, cars and other equipment which are in just fair condition suggesting that the equipment need to be upgraded.

Personnel

The 48 CSOs in all provide employment to 529 persons. Of this, 44% are males and 56% female showing more women hired by CSOs. This finding therefore shows that CSOs tend to recruit men and women more or less equally with slightly more women joining CSOs.

Table 17: Statistics on personnel in CSOs by CSO type

Statistics	Male			Female		
	Overall	PBOs	MBOs	Overall	PBOs	MBOs
N	48	38	10	48	38	10
Mean	4.73	5.49	1.8	6.06	7.03	2.3
Median	2	3	2	3	4	2
Minimum	0	0	0	0	0	1
Maximum	29	29	5	43	43	4
Sum	232	214	18	297	274	23

Remuneration and benefits

The salaries of staff were also solicited. The data in Tables 18a to 18c in annex 2 show that on an average the Executive Directors and Administrative Officers earned comparatively similar levels of salaries in PBOs and MBOs. The Programme Officer and Finance Officers of PBOs however on an average earned higher salaries than MBOs. The salaries are modest and are comparable with salaries in the civil service for similar positions. There are also reports from CSOs that attrition rate of staff is very high since many young graduates join CSOs as a springboard to other jobs. It is also evident that many graduates and experienced persons have expectations for higher salaries, which non-profits can barely fulfill. CSOs therefore operate most of the time with staff with low levels of capacity since those trained leave after some years. The table below also shows an absence of salary for several positions. This is because several CSOs have people working pro bono. There are 5 CSOs whose Executive Directors work without salaries. There are a few others whose Programme Officers, Finance Officers and Accountants also work pro bono.

There are several categories of staff in the larger CSOs who have operations in the regions such as caretakers, ECCD instructors and weavers among others. The salary for staff in the “other” category is highly variable and can range from an average of Nu. 500 to Nu. 8,500.

Assets and liabilities

A comprehensive list of assets and liabilities by type was included in the form to be filled out by the Finance Officer. However, CSOs report that many items were not relevant for the CSOs because they did not keep record of such assets and liabilities. CSOs, however provided the value of total assets and total liabilities. The statistics are provided below which shows CSOs have more assets than liabilities. Several CSOs have their own office buildings, which are the main assets with higher values. The data also shows that CSOs have higher value of assets than liabilities. However, these figures should be treated as indicative as a total inventory of assets and liabilities could not be documented during the study.

Table 18: Statistics on total value of assets and liabilities of CSOs by type

Statistics	Overall		PBOs		MBOs	
	Total value of assets	Total value liabilities	Total value of assets	Total value liabilities	Total value of assets	Total value liabilities
N	40	40	30	30	10	10
Mean	37,008,706.76	4,021,491.63	48,425,447.49	4,743,809.33	2,758,484.55	1,854,538.56
Median	1,078,778.52	-	963,818.40	-	1,114,960.13	-
Maximum	621,182,271.00	76,875,593.00	621,182,271.00	76,875,593.00	17,323,857.00	17,323,848.00
Sum	1,480,348,270.00	160,859,665.00	1,452,763,425.00	142,314,280.00	27,584,846.00	18,545,386.00

Note: Data in this table is from 2017. Since response in Phase III (2019) was very poor on the part of CSOs in providing this information. Data from 2017 was retained.

Organizational capacity to plan, implement, perform M&E & financial management

To assess capacity needs CSOs were asked their level of proficiency in planning, implementation, monitoring, evaluation and financial management. For want of space, only the data reflecting responses of respondents answering, “partly do” and “cannot do” are presented in the table 19a. and 19b. in annex. The data shows that there are very few CSOs who state that they “cannot do” the task at all representing an acute lack of capacity. However, it is notable that about half the staff can only “partly do” planning and evaluation suggesting that CSOs may need to be trained in these vital tasks for planning of projects and assessing outcomes and impacts of their activities in the form of an evaluation. CSOs seem to be comfortable with the tasks of planning, implementation and financial management.

The erstwhile CSO Fund Facility (CSO FF) organized a number of trainings for CSOs that were based on a Capacity Needs Assessment prepared through local TA.¹⁵ A limited evaluation¹⁶ of the training shows that according to the respondents, they have benefited from the training in that they claimed to be using the learning from the trainings by implementing or practicing what they learned. However, CSO FF’s observation and experience is in contradiction to the results of the study because the quality of proposals submitted to the CSO FF and more recently to Helvetas show that the quality of the proposals is still sub-standard so the learning from the training on project proposal

¹⁵ Capacity Needs Assessment of CSOs, Bhutan Management & Development Consultancy, 2012

¹⁶ Evaluation of trainings carried out under CSO FF Support, CSO FF, 2014

preparation did not translate into better proposals. One of the problems identified in the evaluation is high attrition rate of staff in CSOs, so trained staff frequently resign taking the learning from the training with them rather than instituting capacity in the organization. Consequently, the CSO needs to retrain other staff in the same skills to enable it to be able to carry out crucial tasks of planning and M&E.

A Capacity Needs Assessment of CSOs at the sector level was carried out examining the “eco-system” of the CSO sector rather than individual capacity needs.¹⁷ The Report proposes a number of recommendations, most importantly: that the more mature CSOs develop linkages with academia and businesses in Bhutan to act as Resource CSOs to facilitate addressing capacity needs of other CSOs. Further, the Report also suggests self-governing organizations almost like a Federating Coordinator representing all CSOs, in what the author calls ‘a second line leadership in the sector’ with the aid of CSOA, network of CSOs within and outside the country and donors. Further, the author suggests institutionalizing training for CSOs in partnership with an academic center such as the Royal Institute of Management to offer a range of courses relevant to the CSO sector not limited to a one-year diploma course for civil society professionals. Other recommendations encompass instituting grassroots leadership through a fellowship programme to encourage youth from disadvantaged sections of society to come forward to serve their own communities. Mentoring by CSOs and MBOs of such grassroots CBOs and inter-community learning exchanges are proposed as strategies to induce such work.

3.9 Capacity of the CSO Authority

It would be appropriate to also discuss the capacity of the CSO Authority. It is an important entity that plays a vital role in CSO development in the country. The allocation of staff to the CSO has not been satisfactory. Until now, the Authority lacked vital personnel namely a lawyer. New applications for registrations have inevitably been delayed in the last two years. Only recently was a private lawyer hired to review the applications but this arrangement is not sustainable. Other category of staff such as programme officers, finance officer and secretarial assistants approved by the RCSC have recently been recruited. The CSOA confirmed that a lawyer has been identified and will join the CSOA full-time to take up all legal matters on behalf of CSOA as well as scrutinizing applications for registration. Further, in terms of capacity, owing to the autonomous status of the CSO Authority, they may be losing out on training opportunities and any available are only project-tied. Nevertheless, with such constraints, the Authority is striving well to fulfill its mandate to meet expectations of CSOs.

3.10 Conclusion

Strategies of CSOs

Not all CSOs have strategies and some of those who have strategies are revising the strategies implying that strategies are being adapted to changed scenarios. The understanding of a strategy as different from annual work plans and activities is not complete among CSOs. Many CSOs are yet to develop their strategies. CSOs need to develop, monitor and report on outcome and impact indicators to ascertain progress to their

¹⁷ Source: Capacity Building Needs Assessment of CSOs in Bhutan, Gagan Sethi & Aakash Sethi, 2016

objectives and also to use results as evidence of CSOs effectiveness to secure funds for future projects.

Systems

CSOs in general are small in terms of staff, resources and activities they carry out therefore many do not have elaborate organizational establishments but contain the basic work units such as administration and finance, planning and programme units which are sufficient for simple organizations. Also, owing to the small size, CSOs have a mix of both formal avenues for coordination like meetings but also informal means of coordination and communication that are working well enough given the size of CSOs and volume of activities. CSOs could opt for more formal systems for coordination and communication as they grow over the years.

The processes for carrying out activities seem to be in place although many have yet to prepare documentation such as manuals for operationalizing tasks of the CSOs. Another area that could be developed is feedback from staff to Supervisors. This may have to do with the socio-cultural practice of respecting seniors and not questioning Supervisor's decisions and actions.

Similarly, staff performance appraisal systems are not formalized in most of the CSOs and could be the reason for high attrition of staff who leave because they may have lost confidence if such systems of acknowledging merit and addressing under-performance timely are not instituted. It is unclear if staff can aspire to rise in terms of different positions in organizations. Annual monetary increments and mentoring may not be sufficient especially if more experienced and accomplished persons join CSOs with higher expectations for long-term engagement in the CSO.

Personnel

The number of staff a CSO can hire depends on the activities it has to implement and the resources available. Therefore, that the average number of staff at just 3 permanent staff and 2 contract staff reflects the small scale activities and resources with CSOs. However, some CSOs have many activities to implement; but owing to limited financial resources, CSOs are unable to hire staff with the knowledge and experience to deliver. Consequently, they cannot meet their mission and objectives fully. This is the reason also CSOs are unable to field staff in the regions and for which CSOs in Bhutan have been largely criticized for being Thimphu-centric. Hence, CSOs could do much more if they had the resources.

Governance and management style

CSOs place equal importance to both inputs and outputs as each is essential to the other. That CSOs emphasize more on quality of work shows that they prefer to reach a high level of accomplishment in quality rather than spread its efforts thin in carrying out more of an activity or many activities at once. CSOs prefer more horizontal management structures achieved through delegation of responsibilities, sharing of timely made decisions and involvement of staff in decision-making. Given those CSOs in Bhutan are still young, their inexperience compels them to take a more cautious approach of balancing the 'taking of risks' and 'playing safe'. This same reason may also be why they look at both short- and long-term goals as important because in initial years they have to also achieve their short-term goals in order to gain more credibility. With increase in size in terms of number of

staff, activities, wider geographical and beneficiary coverage many CSOs could opt for more formal systems. CSOs currently prefer a mix of both formal as well as informal working styles.

Culture

Mainly pertaining to the way in which things are done in the CSO, culture in organizations is important and has to be seen together with the other elements discussed above. CSOs in Bhutan are learning organizations where both teamwork and individual efforts are combined to achieve the goals of the organization. CSOs therefore maintain collective culture in CSOs, which also reflects society. CSOs generally institute accountability and transparency in accordance to the law because they are required to publish their annual accounts after audit every year. CSO staff performance and but also their the human side of staff is also considered.

CSO Authority capacity

Until recently the CSOA had inadequate staff to run its operations. A lawyer for the CSO Authority has been recruited and will join soon. The CSO Authority also has poor access to opportunities to CSOA staff to upgrade them selves to serve the CSO sector. Therefore, there is much to do in enhancing the capacity of the CSO Authority. The CSOA is endowed with the most essential human resources but will still have to build the capacity of its staff to manage the CSO sector in order to meet expectations of CSOs.

3.10 Strengths and Weaknesses from organizational analysis

The outcome of organizational analyses is identifying Strengths and Weaknesses. As listed below the CSOs strengths and weaknesses are presented below.

Strengths

- CSOs balance both formal and informal means of coordination and communication;
- Basic and functional systems are in place for CSO operations;
- With small numbers CSO management is more horizontal, informal and flexible;
- CSOs are growing in strength as a sector with close linkages with eachother;
- CSO Authority plays an enabling role in CSO development. It now has the most essential staff in place to serve CSOs;

Weaknesses

- CSOs lack strategies to guide their programmes;
- CSOs lack systems for defining and monitoring outcomes;
- CSOs lack systems for staff performance, motivation and career;
- Low financial resources limit staff and operations;
- CSO Authority needs to enhance the quality of its professional team to serve the CSO sector

The Strengths (S) and Weaknesses (W) summarized above are combined with Opportunities (O) and Threats (T) to arrive at a matrix listing the SWOT matrix. From the SWOT - strategies can be derived. The strategies from the external and organizational analyses are presented in the last chapter of this Report.

CHAPTER 4: LEGISLATIVE FRAMEWORKS FOR CSO DEVELOPMENT IN BHUTAN

4.1 CSO legislation

Legislation specific to civil society - the CSO Act was passed in 2007. The CSO Authority released the Rules and Regulations to operationalize the Act in 2010, which was subsequently revised in 2017. The Act has enabled civil society to operate in Bhutan in accordance with the provisions enshrined in the Act and accompanying Rules and Regulations.

The Act introduces the Preamble followed by Chapter 1, which provides the legal basis for enacting the legislation while Chapter 2 defines civil society organizations besides differentiating and defining MBO and PBOs. Chapter 3 establishes the objectives of the Act as well as assigning the role of PBOs and setting out activities CSOs cannot do. Chapter 4 explains the designation of the CSO Authority, its representation, quorum and meetings, decision-making, term of office, functions and supervision and office establishment.

Chapter 5 explains the registration and establishment requirements and procedures for CSOs, cancellation of registration, tax exemptions, objections by the Authority on objections to registration and responsibilities of CSOs. Chapter 6 sets the requirements of the Articles of Association and Rules and Regulations for CSOs. Chapter 7 provides procedures for accreditation for foreign CSOs. Chapter 8 provides minimum requirements for management of CSOs referring to the Board, appointment procedures, meetings and quorum, liability and specifies disqualification criteria for Board members as well as clauses on employing expatriates, employment of nationals and human resource management. Chapter 9 establishes some prohibitions on fund-raising, sources of funds that CSOs can raise from including foreign sources. Chapter 10 explains the do's and don'ts of charitable collections. Clauses on restriction on collections also feature here. The chapter also explains the options for CSOs desiring a change in purpose.

Chapter 11 is about merger and consolidation of CSOs. Chapter 12 is concerned with procedures for CSOs who face insolvency and desire dissolution (both voluntary and involuntary), disposal of assets and liquidation. Chapter 13 directs the maintenance of accounts, reports and returns not limited annual reports, annual audits and permission of the public to have access to and inspect the public register maintained by CSO Authority. Chapter 14 contains clauses with regard to breach of trust by Board members or CSO employee. Chapter 15 establishes the Code of Conduct by CSOs.

Chapter 16 contains clauses on removal of a Board member and employee and possible reasons for removal. Chapter 17 establishes the procedures for legal proceedings and enforcement of judgment. Chapter 18 sets out the range of offenses and concurrent penalties concerning false statements, false or misleading information, breach of trust,

misuse of investments, unlawful collection and illegal fund-raising. Chapter 19 contains provisions on miscellaneous provisions conferring rule making power to the CSO Authority, amendment of the Act to Parliament and precedence of the Dzongkha version of the Act over the English version if need to interpret arises.

4.2 Other legislation relevant to the CSO sector

Besides the CSO Act 2007 and CSO Rules & Regulations 2017, the Consultant also reviewed other legislation to identify if any of them contained any aspect related to non-Governmental organizations and civil society in Bhutan. Table 20 in annex 2 summarizes the information gleaned from various Acts in force in the country.

Some important references made in non-CSO legislation are with regard to application of the respective Acts' provisions to CSOs among other entities; membership in CSOs; involvement of CSO sector representatives as stakeholders in several agencies activities and obligations (Anti-corruption Commission, Royal Audit Authority, National Commission for Women & Children - NCWC). There are therefore many references to the potential role that CSOs could play if given the opportunity also suggesting that as a registered entity, CSOs have legal status and can engage in various programmes led by the Government. However, the reality is different in that not all competent authorities engage CSOs. The role and potential for CSOs contribution therefore remain untapped in many sectors in the country.

In recent years CSOs have also been impacted by the implementation of other Acts and their regulations. One of the common themes during discussion with CSOs was the application of the immigration and labour laws of the country which restricted the recruitment, and limited duration of residence for expatriate volunteers. This is an disincentive to CSOs who cannot recruit expatriate resource persons volunteering to assist with their projects.

4.3 Legislation impacting on CSOs

During the Civil Society Dialogue held in 2014, CSOs also articulated the need to review the CSO Act 2007 on the grounds that the Act is outdated and also contradicts other laws and regulations. Both CSOs and the CSO Authority have articulated the need for amendment of the CSO Act 2007.

Recently, CSOs during their Annual Retreat deliberated on the provisions of the CSO Act to identify and suggest amendments to respective provisions. The suggestions are listed below: -

- CSOs are of the opinion that the Act is limited to humanitarian activities whereas CSOs have diverse target groups and activities to benefit such groups;
- The Act distinguishes only two types of civil society groups i.e. PBOs and MBOs but does not include informal civil society groups. Further, the development of such informal groups can be facilitated with rules for simple registration and other provisions that will not limit the growth of informal civil society;

- The Authority's roles and responsibilities vis-à-vis the Secretariat needs to be revisited;
- Disallowing membership of Government servants in CSO Board needs to be discussed;
- The Act also does not give CSOs a chance to re-direct and reformulate its activities if its purpose has changed. For example, CSOs at some point to institute and as part of their fund-raising need to operate social enterprises but since these were not articulated as an activity, this may be restrictive later on;
- Though the Act provides for accreditation of foreign CSOs but such CSOs sometimes enter into bilateral agreements with the Government without conforming to the Act;
- With regard to fund-raising too the CSO could provide for protective clauses for target groups whose images may be misused and institute clauses beyond raising funds for the purpose of charity to funding essential programme activities. There could also be a regulation after consultations among stakeholders such as CSOs, BCCI, MoEA, CSOA to govern the operation of social enterprises by CSOs so that there is no conflict with the private sector;
- CSOs are of the view that the Act per se is not problematic but the Rules & Regulations are. They are of the opinion that revising the Rules could be a better option because this is easier than changing the Act which would entail a lengthier process;

4.4 Legislation impacting on CSO Authority

The CSO Authority with some years of experience with working with the CSO Act 2007 and Rules and Regulations 2010 also shared their views on the legislation. Their views are listed below: -

Some provisions of the CSO Act according to the CSO Authority that need to be changed are: -

- There is a need to recognize and segregate the roles of the CSO Authority, the Secretariat and the Board in the Act. This is undermining the autonomy (as granted by the Act) of the CSO Authority;
- The CSO Authority desires to confine its role to regulation rather than to "encourage and facilitate internal administration of CSOs". CSOs however think otherwise and instead suggest that CSOA continue to lobby with the Government especially with regard to partnering with CSOs in implementation of Government projects.¹⁸ They see an increasing need for the CSOA to facilitate as well but are generally unclear exactly what the Authority should facilitate;
- There also are issues between the investigation and dissolution function of the CSO Authority and the Courts respectively because undue heavy administrative costs are borne by CSOA in the case of involuntary de-registration of CSOs.
- The Act is not always followed. Provisions like audit of CSOs by the Royal Audit Authority (RAA) is not a regular activity; conferring a decision on registering or denying registration by CSOA by the Act has to be done within 6 months but often

¹⁸ Source: Study on the Outcomes of CSOFF Support to CSOs, 2015

it takes much longer. Similarly, the Member Secretary is to be appointed within one month of the post being vacant but is noted to take years. Also, the Annual CSO-Government Meeting prescribed by the Act has not happened until now. These provisions need to be better enforced.

- Classify PBOs, MBOs and informal civil society and to examine the necessity of registering informal groups and how they could also enjoy a legitimate space for existence.
- Clarity with regard to CSOs and Religious Organizations (ROs) because several ROs are also noted to do social work.
- The Act needs to be updated with the provisions and procedures for assessing the sustainability and commitment of CSOs and to clarify provisions for social enterprises. In the present Act, the clauses for social enterprises are not clear and specific.

Other studies too recommend the need for refinement of the provisions based on documented experiences of practices to make the rules more inclusive.¹⁹

4.5 Relevance of legislation to CSOs

The CSO Act 2007 and Rules & Regulations 2017 is the guiding framework for CSO development in the country. Notwithstanding the feedback suggesting change on several sections of the Act from CSOs as a consequence of their experience in the last few years, the Act has created visibility of the CSO sector in the country. The legislation has provided legal status to CSOs enabling them to apply for and use funds for projects. The Government too is now more aware of the CSO sector and some Government agencies are already working with CSOs.

The most convenient process for amendment suggested²⁰ is that the Minister of Home Affairs submits a position paper to the Cabinet justifying amendment of the Act and the specific clauses that need to be revised. Usually a policy precedes an Act. From the policy, a Bill is prepared but a position paper was reported to also suffice if written to a legally acceptable standard. It was suggested that the CSO sector also continually lobby for amendment of the Act by advocating a sense of emergency to fast track the amendment because civil society may not be among the priorities of the Government. Recently, the CSOA has presented an overview of the CSO sector and challenges to the Foreign Affairs Committee of the Parliament. This may also reinforce the need for amendment of the CSO Act 2007. Meanwhile, in August 2019 the CSO fraternity also proposed a CSO Policy to provide a framework for collaboration between CSOs and Government among others.

4.6 Conclusion

The CSO Act enabled the formalization of the CSO sector in the country by conferring legal reinforcement for CSOs to operate as legal entities. The passage of the Act has encouraged the registration of many CSOs in Bhutan and will continue to encourage more. Though other legislation of other sectors recognize the role CSOs can play in the sectors enacting the legislation, the involvement of CSOs however is yet to materialize. This may

¹⁹ Source: Capacity Building Needs Assessment of CSOs in Bhutan, Gagan Sethi & Aakash Sethi, 2016

²⁰ Personal communication with an Eminent Board member

in part be due to the low awareness and recognition of CSOs but also the complacency of Government agencies to connect with CSOs and vice versa.

The CSO Act and its revision has been the focus of discussions in the CSO sector in recent years . Both CSOs and the CSOA, owing to their experience working with the provisions of the Act suggest amendments but the process for this is yet to be initiated. Consultative meetings between the CSOs and CSO Authority and preparation of a policy paper for review by the Ministry of Home & Cultural Affairs (MoHCA) and introduction in Parliament could be done. There are indications that the CSO Act 2007 will be tabled for discussion in the Parliamentary session in December 2019.

The World Bank defines participation, as *“Participation is a process through which stakeholders influence and share control over development initiatives and the decisions and resources which affect them.”* The implication of this definition is that stakeholders have the opportunity not only to partake in activities but also to participate in decisions regarding resource and mobilization and use.

5.1 Legislative framework for participation of CSOs with other stakeholders

The activities that CSOs are mandated to implement are contained in their application documents namely the Articles of Association and the Memorandum of Understanding that specify the activities and geographical scope of activities. The CSO Act 2007 does not specify how CSOs should work with each other; with the Government or any other agency. The level of collaboration among CSOs and other agencies will however depend on awareness of each other’s activities and essentially connecting capacities of organizations for joint programming and implementation. As will be noted in subsequent sections, interactions of CSOs with Government and other agencies is highly variable depending on the convergence of goals and activities and need to associate for more effective delivery of services for a common target group.

5.2 Dynamics of CSO participation

This Report shows that CSOs participate in the development process by delivering services to a specific target group or to the general public. The stakeholder analysis revealed that CSOs work in a sector with many players from other sectors like the bureaucracy, other CSOs, target groups and donors with whom they interact in different ways.

Participation of CSOs with Government

At the central level, CSOs participate in meetings with Government agencies. Ministries also invite CSOs for meetings if they are working in the same sector. In cases of CSOs relationships extending to partnerships, CSOs also participate in implementation of programmes with their Government counterparts also at the local level. CSOs collaborate closely with local Government to implement programmes with the sector heads and the local Government functionaries such as the *Gup* and *Maangmi* among others.

There are few occasions when CSOs actually sit together with the Government and plan activities though the 11th Five Year Plan Document categorically mentions the need to involve CSOs in the development process. In the 12th Five Year Plan, CSOs were invited on two consultative sessions during the preparation of the Plan. CSOs are also involved in various Boards and Committees indicating a growing awareness among donors and Government agencies. Though this is exemplary in the spirit of consultation but deeper participation may not have materialized. The outcomes of these exercises may not have translated to designation of CSOs to undertake any Government projects and activities.

Even the 12th Five Year Plan Main Document has few instances where CSOs is categorically mentioned. Though in page 29 and page 111 of the 12th Five Year Plan Main

Document, it is mentioned that the Plan has been designed with consultations including CSOs among others to *'capture the needs and aspirations of the nation and people'* and also that *'In addition.... Corporations, private sector and CSOs are expected to collaborate and contribution in implementation in the implementation of the Plan based on their competitive advantage'*; and though there is a mention (under Annexure IV dealing with Capital Outlay) of an allocation of Nu. 8,865 million for a range of agencies, including CSOs, it is to be seen how CSOs will be involved in keeping with the spirit of 'Collaboration' – one of the themes of the 12th Five Year Plan.

In cases where CSOs are involved, the Government ministries and departments plan out activities and commence implementation and then involve CSOs to implement activities in which CSOs have capacity. Increasingly, donor-driven development projects and activities are also taken up by CSOs who have prior experience working at community level. There are only a handful of CSOs, mostly the larger CSOs, collaborating in Government projects. The track record of such collaboration is commendable with some CSOs implementing and completing large rural development projects as well as leading important documentation such as the Human Rights Report spearheaded by a CSO.

This is a proposal that the CSO sector will take up in the Government-CSO meeting for more work with budgets that CSOs could undertake in an integrated way with more CSOs than one being involved if their capacities can be harnesses for the same project.

Feedback received from CSOs about collaboration between Government and CSOs in Bhutan refer to themes of capacity of CSOs to *make a difference* but need for *recognition*. CSOs also felt the need for a platform for engagement with the Government and among CSOs themselves through better understanding and dialogue to reduce overlap and to enhance complementarity of efforts. A study²¹ emphasizes that CSOs should be well aware of their mandates and the existing rules and regulations in order to serve their beneficiaries with transparency and social accountability.

CSOs interact with the CSO Authority most intensively during the registration process entailing several meetings to discuss their application and documents. After registration, CSOs are obliged to submit annual reports and financial statements to the CSOA. The CSOA also visits CSOs including those located outside Thimphu for monitoring. Other avenues for interaction with CSOA are during events planned and coordinated by CSO Authority such as training and meetings. CSOA also facilitates the issuance of visa for volunteers for CSOs by examining the applications and work programme of potential volunteers and recommending the same to the issuing authority. CSOs stated that there are only occasional avenues for participation with CSOA at the moment.

CSOs hold the CSOA in high regard as a bridge between the CSO sector and the Government. They are aware of the resource constraints that the CSOA has in terms of staff but are more wary of frequent changes in leadership in the CSOA, which could impact on continuity of initiatives. Besides, the CSOA while being autonomous from the Government does not function as one so CSOs would like to see more of independent facilitative role of the CSOA empowered to serve the CSO sector with requisite staff trained in required disciplines such as social work or CSO/NGO Management.

²¹ Source: Civil Society Dialogue, BCMD, 2014

Advocacy by CSOs is less common as compared to their participation in development projects and their own implementation of activities among target groups. There have been a few cases wherein CSOs have advocated for policies (as with CSOs working with differently-abled persons) in the country or changes and reinforcement in existing legislation (people living with HIV/AIDS, drug and alcohol abusers). Some CSOs continue to advocate for values they believe and propagate (vegetarianism, elimination of domestic violence, environmental conservation among others). In March 2019, with EU Project funding through Helvetas, a workshop on policy dialogue focusing on building capacity of CSOs to design and implement advocacy for policy change was organized. Funds were made available by Helvetas to enable CSOs to apply for and implement advocacy projects.

Participation among CSOs

With regard to participation among CSOs, some CSOs share common activities, which benefit the same target groups and therefore work closely together. Others may not share common goals for a specific target group but yet render assistance to each other in times of need. CSOs are closely knit and meet together often. They meet each quarter and then in an Annual Retreat. Consequently, they are well aware of developments, challenges and needs in the sector. Frequent turnover and change in attendees to CSO quarterly meetings is seen as problematic for comprehension, continuity and follow-up on issues tabled and discussed.

The relationship with donors extend to reporting on funds spent and joint monitoring of progress of activities and close discussion whenever the donor may set up a meeting with the CSO.

Further, there is good cooperation among CSOs. A CSO Core Committee (CCC) was constituted in 2016. The CCC plans the agenda and meets once a month and before the meeting with CSOs each quarter. Membership to the CCC has progressed from popular candidates voting to having candidates representative of each thematic group. The CCC also strengthens networking among CSOs having established a web presence through a Facebook page and a web site. The CCC has represented the CSOs in meetings with the Prime Minister and Cabinet twice and once with the Parliament members. The CCC processes nominations among CSOs to send representatives to Government-initiated workshops, seminars and trainings.

In 2019, the CCC established a Secretariat to help with its coordination activities. The Secretariat's staff namely a Secretary and operational costs are met for 1 year from Bhutan Foundation. The Secretariat is presently operating from facilities provided by ABTO. There are plans to initiate contributions from all CSOs to sustain operations of the CCC. Further, though representation to the CCC is on a pro bono basis, having some incentive to CCC members, some CSOs feel, could induce better participation in meetings when called for.

Besides coordination and representation of CSOs, the CCC can play a vital role in fund-raising for all CSOs, spearheading policy review, discussion and engagement in policy and policy dialogue on behalf of CSOs. At some point, the CCC may have to have some legal standing, perhaps as an organization on the lines of a Federation of Bhutanese CSOs. This

will not only enhance its visibility but also give the CCC legal basis for representation. In the recent CSO Retreat of August 2019, CSOs have tentatively agreed to change the name for the CCC. The proposal is now to call it the CSO Council.

It is commendable that with limited means, the CSOs have succeeded in building a fraternity of CSOs. The capacity of the CCC however needs to be strengthened to fulfill its mandate but also needs to finalize its strategy and systems of operation especially because it has been more than 3 years since it was established. Besides, the sustainability in resourcing the CCC is also an important consideration to ensure its continuity.

CSOs and beneficiaries

CSOs plan their activities and then implement them with their beneficiaries. The study did not find cases where CSOs planned activities jointly with members of their target groups. Therefore, beneficiaries would not have the platform to articulate their felt needs and suggestions on the activities and resources used.

The views of CSO representatives articulated during this study for an effective and sustainable civil society sector are listed below: -

CSO sector

- The Government can expand its support to being a donor for projects. It can do this in other ways such as engaging CSOs in implementation of activities and transferring funds to CSOs to finance implementation and possibly also project-specific administrative costs of CSOs. It can continue to identify prospective donors for the CSO sector, which is critical at this incipient stage of CSO development in the country. Besides, the Government has huge reserve of technical capacity that can be shared to enhance the capacity of CSOs to undertake common activities. The Government therefore has to take a proactive role in developing the CSO sector.
- The CSO Authority should also be an autonomous agency to provide it more responsibility and authority to support the CSO sector while also facilitating between Government and CSOs.
- The Government should also lead to revision of the legislation and submission to Parliament. If CSO members actively engage in the revision process of legislation, the amended legislation would be more relevant to the current context and needs of CSOs.
- The CSO sector needs to enhance its visibility by creating awareness among the population of civil society, with Government and politicians with regard to their existence. Recognition by His Majesty, the King, who awarded medals to more than 20 CSOs has enhanced the visibility of CSOs. Now more people know about CSOs as being distinct from the Government. Other measures to enhance visibility are the annual CSO Fairs and through advocacy.
- CSOs need to also advocate about CSO Act and rules, its role vis-à-vis Government and private domain so that more people can engage in expanding civil society in the country.

CSOs can therefore become more visible and gain recognition by the Government, political actors, people and the corporate sector. If given opportunities to work with the Government and the corporate sector, their specific capacities can also be recognized as credible players in the development process of the country. However, to enhance their visibility CSOs must also be able to monitor and assess their own outcomes of their efforts in order to prove their contributions to prospective sponsors. The proposed Annual Government-CSO Meeting (an important milestone in CSO development in the country) has to be initiated urgently in order that the first ever dialogue can happen where all CSOs and stakeholders can be brought together in one place and time for discussions.

Capacity

- The capacity of CSO staff is weak. The Government as well as the private sector have their own human resource development programmes which are well resourced for a given Five Year Plan. A similar Plan for the CSO sector would be most useful if based on an intensive Capacity Needs Assessment carried out for the CSO sector. The Government could arrange financing of the HRD Plan.

Participation

- CSOs can also participate in more decision-making in policy, programmes and activities that concern a common target group. Their views and contributions to planning, implementation and evaluation processes would enhance the image, confidence and credibility of CSOs.
- CSOs should engage among themselves and have more in-depth networking and discursive interactions to reinforce relationships and strengthen the sector as a whole. The larger and more experienced CSOs and accomplished resource persons from other CSOs could lead this endeavor.

Sustainability

- CSOs can become operationally and financially sustainable if the Government and other agencies in recognition of their capacity and contributions outsource activities and funds for the implementation of the activities.
- CSOs must also not limit themselves to only the Government and occasional funding opportunities because there are substantial funds available for CSOs. It is imperative that CSOs design a fund-raising strategy and designate people to carry out fund raising are some sustainable solutions to fund needs.

5.3 Conclusion

CSOs can be successful in their work if there is close consultation and collaboration with Government agencies at both the central and local level working in the same area to serve the same target group. There are consultative processes in place between the Government and CSOs to share information and to lesser extent to implement projects. However, CSOs rarely plan projects jointly with their Government counterparts and therefore do not decide on the use and control of resources. CSOs were involved in the planning of the 12th Five Year and the document does mention collaborating with CSOs without specifying the mode of engaging CSOs and specific budget allocations for this. It is hoped that some concrete

work plan is derived for this before implementing the Plan. The CCC can coordinate and liaise with the Government for CSOs on this.

The participation of CSOs with the CSOA is episodic in that at the end of the year reports have to be shared with the CSOA but beyond this there are few occasions that CSOs engage with the CSOA. CSOs too have no strategy for participation of beneficiaries in CSOs. Though there is some form of participation in practice with Government but the form of participation is still shallow and restricted to information sharing and in a few instances only participation in each other's activities. If deeper participation is desired, it has to go beyond this to recognition and bringing the CSO sector as equal development partners in planning, design, implementation and M&E and most importantly deciding on and sharing resources. The Government may benefit from designing a strategy for engagement with the CSO sector.

The coordination for participation of CSOs in common forum for CSOs has improved in recent years with both occasional meetings and interaction in social media. In part, the CCC is credited with playing an important role in coordinating CSO development in the last few years. However, the CCC can potentially play a deeper role in policy review, policy dialogue and fund-raising for the benefit of all CSOs in the country but would need to formally be established as a credible representative of CSOs. As a sector, CSOs can accomplish a lot by lobbying for recognition translated into concrete avenues and projects for joint planning and implementation. The dialogue with the Government has not been initiated. The CSO sector may benefit from a strategy for engagement with the Government and other stakeholders including beneficiaries. CSOs can implement more participatory approaches to include beneficiaries in the planning and implementation processes. Assistance by Government to institute human resource development plans (HRD) and financing of the HRD Plan for the CSO sector could enhance capacity and if it leads the amendment process of the Act, this would improve the sector as a whole. CSOs also need to enhance their visibility by improving their organizational capacity and linkages with other stakeholders through achieving and tracking of concrete outcomes to prove themselves as credible performing organizations. However, CSOs should not look unto the Government as a sole provider but diversify their funding sources for which fund-raising strategies and dedicated staff for fund-raising are essential. A strategy for participation based on a SWOT analysis is presented in last chapter of this Report.

CHAPTER 6: RESOURCE MOBILISATION AND CSOs

6.1 Legislative framework for resource mobilization for CSOs

Chapters 9 and 10 of the CSO Act 2007 cover legislation on fund-raising and charitable collections. Chapter 9 has sections on prohibitions to raise funds, sources of funds and foreign sources of funds. CSOs can raise funds from several sources such as from members, donations, grants, subsidies, and financial assistance among others. Some of the contentious issues raised among CSOs with regard to fund-raising is on the provision of funds from ‘dividends or income from investments or from the sale and lease of property’.

CSOs in effect could invest in banks and earn dividends but also make other investments, not limited to businesses, to earn income. The main condition set by the Act is that income cannot be distributed among members, which implies that income has to be spent on CSO activities. The Act therefore appears to sanction social enterprises that function on exactly this model. However, while some CSOs are apprehensive of operating businesses others have full-fledged enterprises.

6.2 Resource mobilization by CSOs in Bhutan

In keeping with provisions of the Act therefore, CSOs as noted in table 21 and 22 in annex 2 derive funds from a number of sources. Among the sources, funds from donors other sources are raised by CSOs from various sources and membership fees. It is notable that even some PBOs have opened membership to the public, mostly as a means to raise funds but also to solicit members’ time for implementation of their activities. Six CSOs also earn income from money deposited in a Trust Fund while 8 also raise funds from Corporations. One person is funding the entire operations of a CSO from personal funds. While CSOs predominant source is from donors, MBOs seem to rely more on funds from their members.

Among the CSOs studied, 65% overall and from all thematic groups receive funds from donors and 45% from membership fees. CSOs in the vulnerable thematic group have the most varied sources followed by the poverty reduction group. The smallest group by source after the personal sponsor is the group getting funds from their Trust Funds. Except for the cultural preservation and GNH promotion group, all other groups have at least one CSO having a Trust Fund. PBOs predominate in all fund sources owing to sheer majority (80%) of PBOs in the study.

Table 23 in annex 2 summarizes the donors supporting CSOs from 2010 to 2015. The information shows that there is a good mix of international and domestic donors though the number of domestic donors is fewer than international donors. International donors comprise of multi-lateral agencies such as from the UN system and international NGOs as well as some individuals. Domestic donors include the RGOB, corporate houses, Trust Funds and Foundations. The data also shows that the number of donors have been increasing over the years suggesting that CSOs recognize the need to raise funds and have approached and received funds for their programmes. Similarly, there are also more donors forthcoming to finance projects of CSOs in Bhutan. However, considering the number of

CSOs stating inadequacy and limited numbers only having committed funds for the next 3 years, there is a lot that can be done to raise funds.

In the course of the last 19 years, a sum of Nu. 3.31 billion has been sourced and spent in the country by the CSO sector. The data in tables 24a. to 24b. in annex and 24.c below shows that the amount of funds coming into CSOs is skewed among thematic areas. CSOs working for environment, livelihoods namely for vulnerable groups, and good governance and other PBOs receive substantially more than the other CSOs working in other thematic areas. Of this total, PBOs have received 89% of the funds while MBOs have 11% of the share of finances to the CSO sector. The proportion of funds is uneven and in favour of CSOs owing to larger number of PBOs and possibly the inclination of donors to support PBOs more than MBOs. For example, the CSO Fund Facility had a financing limit for MBOs, which was half of the funds that PBOs were eligible for.

Table 24c: Total funds received by thematic area (Aggregated - 2010-2019)

Year	2010-2013	2014-2017	2018-2019	Overall Total
Livelihoods	192,062,700.64	418,342,067.01	107,495,649.49	717,900,417.14
Caregiving & Rehabilitation	14,582,524.69	139,031,181.19	11,512,989.30	165,126,695.18
Youth	24,470,017.00	91,306,708.33	7,810,374.00	123,587,099.33
Good Governance	57,029,328.83	104,728,244.68	18,431,981.00	180,189,554.51
Arts, Heritage & Culture	57,680,998.90	58,603,468.00	10,453,207.20	126,737,674.10
Environment	32,388,627.81	1,252,579,864.18	114,587,368.90	1,399,555,860.89
Animal Welfare	7,301,742.56	129,926,208.72		137,227,951.28
Recreation	2,200,000.00			2,200,000.00
Other PBOs	35,194,489.60	73,779,242.80		108,973,732.40
MBOs	48,783,264.00	297,219,182.25	7,810,374.00	353,812,820.25
Total	471,693,694.03	2,565,516,167.16	278,101,943.89	3,315,311,805.08

Under Danish assistance (Good Governance Support Programme), a basket of funds was created and channeled through the CSO Fund Facility for the exclusive financing of CSO activities between 2010 and 2015. Later, other donors like Helvetas, the Austrian Government and SNV also contributed to the Fund. Nu. 89,165,148 were released for CSOs until December 2014 by the Facility. The funds were instrumental in creating opportunities for registered CSOs as well as community-based groups to avail funds. During this period 30 CSOs and 32 CBOs received funds from the Fund. Helvetas and SDC continue to finance activities of a select number of CSOs.

The EU provided Euro 4 million to the CSO sector in the last couple of years. The project is managed by Helvetas. The funds are allocated for CSO and CBO projects sanctioned to proposals prepared and submitted by applicants - both CSOs and CBOs (2.5 million Euros) and capacity-building of CSOs and CBOs (1.5 million Euros). The assistance, which started in 2017, will terminate in 2020.

Table 25 in annex 2 presents an assessment of respondents of level of adequacy of funds. The data shows that more than half the CSOs are managing with whatever funds they can

mobilize whereas 11 CSOs face constraints with limited funds to carry out their activities. The numbers facing shortage of funds are distributed among various thematic areas.

The majority (65%) of CSOs received funds below Nu. 20 million. There were also only 8 CSOs (20%) who were recipients of funds exceeding Nu. 51 million over the last 5 years. CSOs working with vulnerable groups and one of the CSOs working to reduce poverty are the ones receiving substantial funding for their programmes.

6.3 Resource mobilization by Government in Bhutan

Between 2010 and 2015, 27 CSOs received Nu. 31,993,591 from the Government constituting 3% of the total amount received in the same period. The rest was received from donors, either raised by CSOs themselves from abroad or from resident donors through bilateral donors. The contribution from the Government could be transfers for activities, which the Government assigned CSOs to implement.

There is general consensus within the CSO fraternity for a *CSO Development Fund* that needs to be created by the Government to sustain CSOs. Suggestions for mobilizing funds by the Government are a small percentage of funds from hydropower earnings and profits from state owned enterprises. It would take the form of a seed fund invested by the Government and in which CSOs too would pool in funds according to individual CSOs' capacity to contribute to this Fund. Additional funds would be mobilized by the CCC from the corporate sector as part of corporate social responsibility (CSR). The Fund would primarily be used for funding new CSOs' projects. A few ideas by CSOs is for management of the fund is that the CCC can coordinate management inputs from existing CSOs or to have one of the Banks to handle it as part of their CSR. However, in the recent CSO Retreat of August 2019, it was agreed among CSOs that a CSR Policy is necessary to precede any CSR promotion and compliance by the corporate sector including State Owned Enterprises (SOE).

The Government too is constrained in raising development funds for the country considering the same current scenario of donor withdrawal. There may be less donor funds but internal mobilization for CSOs is a possibility that can be initiated by the Government with increasing industrialization and completion of hydropower projects. However, fund allocation has to be tied to clear plans and proposals and definite and measurable outputs and outcomes in order to justify an endowment fund for CSOs.

6.4 Resource perspective for next 3 years for CSOs

CSOs were also asked about the funds they expect to receive in the next 3 years. The statistics below shows on an average the 9 CSOs who reported that they have fund committed and expect to receive Nu. 241 million. CSOs in the Animal Welfare, Recreation and MBOs thematic areas, in total numbering 14 CSOs, do not have funds committed for their activities. Since the data for other CSOs thematic areas have been aggregated, there would be additional CSOs in other thematic areas without future funds committed.

Table 26: Statistics on funds committed to CSOs (2020-2022)

No.	Thematic area	Committed Funds (2020-2022)
1	Livelihoods	65,800,000.00
2	Care & rehabilitation	28,934,640.00
3	Youth	9,708,160.00
4	Good Governance	4,987,880.00
5	Arts, Heritage and Culture	18,850,000.00
6	Environment	103,290,000.00
7	Animal welfare	-
8	Recreation	-
9	Other PBOs	9,708,160.00
10	MBOs	-
Total		241,278,840.00

6.5 Resource mobilization capacity of CSOs

CSOs use a range of strategies to raise funds. Many state that they write project proposals. However, very few have dedicated fund raising personnel in the organization. In most cases this position is combined with that of the Communications Unit and one CSO stated that the Board members assist them in raising funds. Another stated that the Executive Director visits organizations abroad to raise funds while a few depend on rental from infrastructure they lease out. Some CSOs also mentioned that they are using social media to create awareness and to attract donations. MBOs also continue to depend on enhancing membership to raise funds through membership fees. One strategy some CSOs use is to disseminate the impacts they are making by carrying out research and impact evaluations of their programmes and reaching out to donors.

It is clear from the above that CSOs employ various strategies to raise funds. There have been a couple of fund-raising trainings carried out for CSOs in the last couple of years. However, the effectiveness of the training on the organization is questionable if trained staff leave the organization soon after. There are cases where several CSOs have opened up social enterprises to raise funds for their organizations. Others are more cautious because they are unclear on whether the CSO Act restricts CSOs from operating businesses or not.

6.6 Conclusion

Subject to conformance to certain terms and conditions, the CSO Act 2007 gives CSOs the right to raise funds for their sustenance. CSOs have tapped funds therefore from a number of sources but very few have Trust Funds and even less have taken up projects with the Government and can access funds for activities. Funds from private, corporate and Government sources from within the country are the least as compared to donor funding. Funding commitment for the next 3 years is limited indicating that CSOs need to intensify efforts to establish fund-raising strategies and accelerate their quest for funds not limited to donors but also internal sources not limited to the business, corporate and private sources

in order to have sustainable funding for CSO activities. Donors too are downsizing their funds for CSOs so even donor funds available have reduced.

A sustainable situation is when an entity can continue its activities which it has been assisted with by an external agency even after all forms of assistance is withdrawn. In the context of this assignment, sustainability refers to not only financial sustainability but also sustainability in CSOs staying relevant in terms of continued need of beneficiaries; continually meeting the need of beneficiaries through the CSO's services and the continuing presence of stakeholders for better coordination and collaboration.

7.1 Legislative framework for sustainability of CSOs

Firstly, the approach to assess sustainability of CSOs vis-à-vis legislation is by asking “Is the legislation in Bhutan conducive to CSO sustainability? Some provisions in the CSO Act 2007 impinging on CSO sustainability are discussed. Though financial sustainability is important and most critical to the sustenance of any organization, other parameters are considered as well and discussed in this section.

The sections in the CSO Act 2007 on financing of CSO activity through fund-raising and charitable donations show that CSOs can raise funds from a number of sources as long as they maintain transparency in the channeling and utilization of funds. It is the responsibility of CSOs and donors supporting the CSO sector to institute and sustain capacity for fund-raising. The CSO Authority's functions (section 15) prescribed in the CSO Act exclude fund-raising and capacity building of CSOs. However, the CSO Authority has been disseminating information on potential funding sources shared by Government agencies such as the GNH Commission it engages with. There are also safeguards in the Act (Chapter 17) against illegal and unauthorized fund-raising and collections and against arbitrary actions and mismanagement by CSO executives comprising the interests of the CSOs.

The CSO Act in Chapter 6 through the Articles of Association presented by each CSO authorizes the geographical scope and areas of work that CSOs are authorized to carry out. However, the responsibility to engage with Government agencies and any other collaboration with CSOs or any other entity is solely up to the CSOs and potential collaborators and partners. CSOs need to be engaged with work benefiting their constituents but such assignments are mostly in the mandate of Government agencies to confer to CSOs. Therefore, CSOs and Government agencies need to negotiate on programmes whereby funds can be transferred to CSOs so that they can effectively implement programmes. Some CSOs such as the Tarayana Foundation and Bhutan Youth Development Fund (BYDF) have successfully partnered with the Government to implement substantive programmes with large budgets. Other CSOs and Government departments could work out similar successful ventures.

The Act also provides direction on some management procedures and standards which have to be instituted by CSOs (chapter 8) and accounting procedures (chapter 13). CSOs can sustain their operations therefore if they have strong management systems.

7.2 Sustainability parameters for CSOs

The information presented at the close of the last chapter shows clearly that funds for CSOs are a concern since few have commitments for the next 3 years. One of the reasons for such a situation is also the commensurate constraint that CSOs have not institutionalized fund raising as an integral part of the operations. Having a designated full-time position or person and a fund-raising strategy would ensure that the mechanisms are in place, and in operation, to cater to fund requirements of CSOs. Therefore, financial sustainability is an issue with all CSOs but while a few CSOs do have a strategy and operations in place, most don't.

Other parameters of sustainability are presented in the table 27a and 27b in annex 2 which investigate if beneficiaries can continue without further support from the CSO implying sustainability of the beneficiary group but also the CSO's sustainability. This could be known by asking if the CSO can continue without external financing; if there are sufficient partners stakeholders existing to carry out CSO activities in the interviews. Queries on whether or not beneficiaries' needs continue for the CSO's services and the duration for CSOs to fulfill the needs of the target group also can highlight if the CSO is still relevant to the needs of the target group.

The data further shows that while the beneficiaries of a substantial proportion (40%) of CSOs' beneficiaries can continue without a CSOs products and services, however 60% of CSOs' target groups would continue to need the CSOs' services. The majority (68%) of CSOs cannot continue without accessing external resources implying that CSOs are not self-sufficient in meeting the needs of beneficiaries, let alone meeting their own operational costs. There are almost an equal proportion of CSOs who mention that there are sufficient number of CSOs to carry out CSO activities meaning that even if the CSO leaves the sector there are other stakeholders (such as the Government) to fill in whereas an equal proportion feel that because there are insufficient stakeholders their services are still essential. The majority of CSOs (95%) feel that there is continuing need of target groups for the CSO's activities and the majority (92%) state that the needs of their target groups will take a long time to be fulfilled because target group members consistently are replaced.

7.3 Conclusion

CSOs in Bhutan can become sustainable only if they have the means and the systems in place to raise funds not as a 'one-off' activity but regularized in the daily operations of the CSOs like any other activity. There is a need for CSO services because the target group will replace the ones whose problems are solved. In this way, CSOs continue to stay relevant. There is therefore basis for CSOs in Bhutan to contribute to and be a partner with other stakeholders in the country and also to reduce social vulnerability in Bhutan.

CHAPTER 8: STRATEGIES FOR CSO DEVELOPMENT

8.1 Principles, Vision and Mission for the CSO Sector

Operating Principles for the CSO sector²²

CSOs in Bhutan are on an upward growth curve but at a formative stage of development. As such, some of the principles that CSOs in Bhutan could be guided by are: interdependence, diversity, differentiation, redundancy, co-opetition (cooperation and competition) and survival of the fit and not the fittest.

Vision for the CSO Sector

CSO Representatives in the Retreat of March 2016 came up with several vision statements. From among them, the following has been selected by the Consultant to represent the CSO sector:

“A vibrant and diverse civil society sector, which is self-sustaining and professional guided by an enabling policy contributing to nation building.”

Mission for the CSO Sector

The mission (the reason civil society exists) for the CSO sector is proposed below:-

“The civil society sector in Bhutan is a partner with other entities in achieving social development outcomes for the people of Bhutan.”

In the sections below, based on the findings presented in earlier sections the Strengths (S), weaknesses (W), opportunities (O) and threats (T) are presented in matrices from which some strategies are proposed.

8.2 Strategy for the CSO sector

Strengths (S) and weaknesses (W) are combined with the opportunities (O) and threats (T) from the external analyses (environmental analyses) to arrive at a SWOT matrix. This matrix can be used to analyze and derive strategies. The matrix below combines these and presents an overview of the SW and OT.

²²Source: Capacity Building Needs Assessment of CSOs in Bhutan, Gagan Sethi & Aakash Sethi, 2016

Table 28: SWOT Matrix for External and Organizational Analyses

Opportunities	Strengths
<ul style="list-style-type: none">• Socio-cultural values of compassion and service to underprivileged strong;• Current CSO legislation provides basis for development of the sector;• Government has recognized CSO's potential but could become committed to support CSO sector and proactively support the sector;• Sources of funding for CSOs available;• Continued need by beneficiaries for CSO services;	<ul style="list-style-type: none">• CSOs balance both formal and informal means of coordination and communication;• Basic and functional systems are in place for CSO operations;• Being compact organizations, CSO management is more horizontal, informal and flexible;• CSOs are growing in strength as a sector with close linkages with each other;
Threats	Weaknesses
<ul style="list-style-type: none">• Socio-cultural practices adversely impact work of CSOs;• Government support for CSOs limited;• Legislation for social issues limited and CSO Act 2007 restrictive;• Withdrawal of donors;	<ul style="list-style-type: none">• CSOs lack strategies to guide their programmes;• CSOs lack systems for defining and monitoring outcomes;• CSOs lack systems for staff performance, motivation and career;• Low financial resources limit staff and operations;

On examination of the SWOT in the matrix above, the following general strategies for the CSO sector are proposed: -

1. Use CSOs strength in their unity to reinforce recognition by the Government of the CSOs' capabilities and to lobby for support to the CSO sector.
2. CSOs to use their advantages of being compact and flexible; using both formal and informal means of working to address issues quickly and in difficult circumstances to address continued and emerging needs of CSOs by tapping funds available.
3. CSOs to develop strategies/strategic plans to address the continued need of beneficiaries to apply for funds available for CSOs.
4. CSOs to enhance their capacity in management of the organization and development of systems to gain trust of stakeholders who may support CSOs.
5. CSOs to augment their funds to enhance activities and personnel and using the opportunity of strong societal values of compassion and selfless service by applying for funds available within and outside the country.
6. Using the strengths of the CSO sector as an effective partner in development, lobby for amendment of the CSO Act 2007, and for support by stakeholders mainly the Government for CSO programmes to address the threat of less funds available due to withdrawal of donors.

8.3 Strategy for Capacity Development of CSOs

On examination of the SWOT in the matrix below, the following strategies for the Capacity Development of the CSO sector are proposed: -

1. Taking advantage of the support by executives of CSOs to train their staff and the key capacities available in some CSOs for mentoring and attachment of CSO staff

- in other effective CSOs to build capacity in staff and use the opportunity present in terms of in-country expertise and to attract funding from interested donors.
2. Build capacity in CSOs on management, planning, monitoring and in doing capacity needs assessment by availing opportunities to apply for funds from interested donors.
 3. Carry out tracer studies to study outcomes and impact of trainings carried out for CSO staff and beneficiaries to build up the case for future training and for donor support.
 4. CSO staff will continually need capacity-building but new recruits to be carefully selected for longer-term commitments to reduce attrition of staff.
 5. CSOA staff would also need capacity building to enhance their capacity to serve the CSO sector since most of the key officials are newly recruited and have no specific knowledge and experience working in the CSO sector.

Table 29: SWOT Matrix for Capacity Development Needs

Opportunities	Strengths
<ul style="list-style-type: none"> • CSOs will continually need capacity-building in future to stay relevant; • CSOA too need to enhance their capacity and orientation to serve the CSO sector; • Interest of some donors to fund capacity needs of CSOs; • In-country capacity to design and conduct generic courses for CSOs exists; 	<ul style="list-style-type: none"> • CSOs have the requisite institutional capacity in terms of basic furniture, equipment and staff to function; • CSOs' support (approval) training of staff; • Some CSOs have key capacities in their specific areas of work; • Opportunity for inter-CSO cooperation on on-the-job training and mentoring;
Threats	Weaknesses
<ul style="list-style-type: none"> • No support for a long-term HRD Plan for CSOs; • Concurrent long-term availability of resources for capacity building not assured; 	<ul style="list-style-type: none"> • CSOs have low capacity in some aspects of management and for planning and monitoring of projects; • CSO staff have low capacity (most being recently recruited) to serve the CSO sector; • High staff attrition rate cannot sustain training delivered to CSOs and impact service delivery to beneficiaries; • No system of regular tracer studies of trainees participating in training to monitor outcomes of training; • CSOs not capable of doing capacity needs assessment of staff;

8.4 Strategy for Participation for CSOs

On examination of the SWOT in the matrix below, the following strategies for Participation of CSOs are proposed: -

1. CSOs to use their experience working with the RGoB, their close cooperation with each other (CSOs) and their close contact and understanding of beneficiary groups to articulate themselves in the CSO-Government Dialogue and lobby for a role, where they can make a difference, in planning and implementation of projects.
2. CSOs need to participate but the costs could be high so CSOs need to advocate with the CSO Authority to meet such costs (through donors) until CSOs are self-reliant.

3. CSOs have no control over external resources (funds and technical assistance) especially that held by stakeholders in Bhutan such as the Government and corporate sector but they can engage in dialogue to explore partnerships in securing these resources.
4. CSOs can participate in Government-supported projects because of their various strengths such as prior working experience of some CSOs with the Government, their close working relationships with beneficiaries, close cooperation among CSOs and participation in also mobilizing funds to gain recognition and to get more outsourced work from the Government.

Table 30: SWOT Matrix for Participation of CSOs

Opportunities	Strengths
<ul style="list-style-type: none"> • The CSO Act 2007 supports CSO-Government dialogue; • Government (CSOA) plans CSO-Government dialogue; • 11th FYP Document recognizes role of CSOs in FYP activities; • Government has substantial technical capacity; 	<ul style="list-style-type: none"> • Some CSOs already have experience working with RGOB agencies both at central and local level; • CSOs have close contact and understanding with the beneficiary groups; • CSOs have good cooperation with each other; • CSOs too can raise funds for activities that may be jointly implemented;
Threats	Weaknesses
<ul style="list-style-type: none"> • CSOs' role and capabilities not fully recognized by stakeholders; • No Government support for joint planning and implementation of FYP activities; 	<ul style="list-style-type: none"> • No framework for participation exists for CSOs and other stakeholders and between CSOs and beneficiaries; • CSOs have no control over external resources that they themselves do not raise; • Costs for participation high and CSOs need funds and human resources;

8.5 Strategy for Sustainability for CSOs

On examination of the SWOT in the matrix below, the following strategies for Sustainability of CSOs are proposed: -

1. There is continuing need for beneficiaries and stakeholders for the CSO sector. Therefore, CSOs should use the opportunities of applying for funds from resident donors, private individuals and from the corporate sector;
2. CSOs design a fund-raising strategy to widen their possibilities of securing funds from a range of sources from both within and outside the country;
3. CSOs too can raise funds as fund sources are available outside the country but at the local level too. Concurrently, there is potential for CSOs to also raise funds through social enterprises, to sustain CSOs, which the current laws do not provide clear direction for and which need to be discussed for amendment;

Table 31: Strategy for sustainability of CSOs

Opportunities	Strengths
<ul style="list-style-type: none">• CSO Act 2007 has provisions for fund-raising;• Few donors in the country and global funds available for CSOs to apply for;• Government's potential to support the CSO sector by devising programmes to be harnessed;• Private and corporate funds within the country not tapped fully;	<ul style="list-style-type: none">• CSOs too can raise funds for activities that may be jointly implemented;• Continued need of beneficiaries for CSOs' services;• Continued need for other stakeholders in the CSOs sector;• Basic management structures in CSOs are in place;
Threats	Weaknesses
<ul style="list-style-type: none">• CSO Act 2007 unclear on fund-raising by CSOs through social enterprises;• Globally funds for CSOs may be declining;	<ul style="list-style-type: none">• CSOs have limited funds to expand their programmes and to fund their operation costs;• Few CSOs have fund raising strategies and fund-raising personnel in place;

Terms of Reference

for

Mapping of Civil Society Organizations (CSOs) in Bhutan (Phase I: 2016)

The Civil Society Organization Authority (CSOA) was established on 20th March 2010 as an appropriate regulatory agency to implement the Civil Society Organization Act 2007. The CSO Authority was instituted primarily to promote the establishment and growth of Civil Society Organizations (CSOs) so as to promote social welfare, strengthening civil society organizations, improving the conditions and quality of life in Bhutan. The CSO Authority is mandated to function as the bridge between the Government and the civil society organizations and implement the CSO Act in its letter and spirit.

Since the establishment of the CSO Authority there have been important shifts in the Civil Society landscape in the country; today, there are 47 CSOs, which are legally registered, and numerous voluntary groups and associations. The registered CSOs are distinguished by their differing objectives as one of the two categories set in the CSO Act;

(a) Public Benefit Organizations (PBOs) - those are engaged in social welfare, providing services to the vulnerable groups, advancing knowledge and learning, supporting environmental and cultural causes, and promoting social harmony and Gross National Happiness; and

(b) Mutual Benefit Organizations (MBOs) - those that are member based and advance the shared interest of their members.

Of the total registered CSOs; currently there are 35 PBOs and 12 MBOs. A majority of the PBOs are service delivery oriented and work with the vulnerable groups of society (e.g. the poor, people with disabilities, victims of domestic violence, unemployed youth, livelihood opportunities for girls and women) while others work on topics as diverse as environment, animal welfare and research on music. MBOs are organized around specific trades such as associations of industries, tourism operators and artists.

The CSO Mapping will review structure and existing capacities of the CSOs as well as their key constraints faced in terms of service delivery, participation and as well as their primary capacity development needs. The study will also aimed at identifying areas for improvement, strategies for capacity buildings and sustainability of CSOs and to prepare a roadmap for a more structured sector and effective participation of CSOs in the national development. This mapping exercise is felt necessary to increase the understanding of the impacts of the CSOs existence in the country through aggregating the CSOs activities, look at the distribution of activities by the CSOs through mapping out the activities sector by sector; and harmonized future programme among the CSOs.

Objective of the Consultancy

The main objective of this consultancy will be to perform a mapping exercise to provide an overview of the structure and existing capacities to contribute to the national development of CSOs in Bhutan and increase the understanding of the impacts of the CSOs existence in the country through aggregating the CSOs activities, look at the distribution of activities by the CSOs through mapping out the activities sector by sector; and harmonized future program me among the CSOs.

The exercise will support the CSO authority and other stakeholders in information sharing by quantifying the CSO contribution in the national estimates.

Scope of Work

Specifically the mapping study will have to be analyzed in the following areas.

1. Trends of CSOs engagement in development
2. Relationship between CSOs and the various levels of Governments including local level.
3. Topology of the numbers of the various types engaged in different sectors and an overview of the presence of CSOs through the country and their main sector of intervention.
4. Governance, management culture in the CSOs.
5. Remuneration and benefits in the CSOs
6. An overview of activities and assets, management structures
7. Compliance of CSOs with relevant nation legislations and regulation
8. Overall Resource Structure and financial estimation of financial resources currently flowing to the CSO sector

The scope of work includes but not limited to:

- (i) Conduct a participatory and perception survey.
- (ii) Visit and collect information from the CSOs.
- (iii) Assess this organization's capacity in terms of program me planning, program me implementation, program me monitoring and evaluation, and financial management.
- (iv) Obtain the contact details as well as areas of geographic operation of these civil society organizations.

Expected Outputs

The process of mapping civil society organizations will result in the following outputs:-

A clear plan of action on how the assignment will be carried out one week upon the award of work to a national consultant;

A draft report constituting but not limited to the following sections:

I. Overview and background of the assessment

II. Process and methodology

- III. Findings and main results
- IV. Limitations and constraints of the assignment
- V. Conclusion and recommendations
- VI. Annexes and List of references

The following tasks will be carried out to achieve the intended output.

- Draw up a plan of action and timetable to achieve the different part of the work
- Design and develop the first draft of questionnaires.
- Conduct meetings with the CSOA and other relevant stakeholders to discuss and finalize the draft ^[1]report
- Conduct survey and interview with the relevant stakeholders
- Prepare and ensure timely delivery of the final report after the analysis of the findings

Methodology

A national consultant will be recruited to carry out the assignment. The consultant will be required to visit all the registered CSOs within the country to collect information and meet with relevant stakeholders. A participatory and perception survey would be used for collection of information regarding the CSOs.

The CSO Authority will provide to the extent possible assistance and support to the consultant. They will also make available required and relevant documentation and reports. In addition, the CSO Authority will help the consultant for interviews and focus group discussions with the CSOs. The consultant will maintain close follow up and regular meetings with the CSO Authority during the various stages of the consultancy for updating them on the progress made.

Experience Required

Preference will be given to consultants having relevant skills, expertise and past experience gained from working with communities and officials in field research conditions. Due consideration will also be given to consultants having the academic qualification of Bachelors Degree with background in social sciences and relevant professional experience. The consultant should have a high standard of professionalism, able to work independently with a variety of stakeholders and should be proficient in both Dzongkha and English. Curriculum Vitae (CV) of the consultant should be submitted along with the bid documents.

Reporting

The consultant will report to Mr. Thinley Norbu, Deputy Chief Program Officer, CSO Authority, for all matters pertaining to the conduct of the exercise.

The consultant will be required to submit a brief report not more than 10 pages outlining

the action plan, including logistic plans, etc. to conduct the mapping of CSOs for CSO Authority. The action plan will be further elaborated once a consultant has been selected and the work awarded. The consultant should also submit the final report one week after the completion of the presentation to the relevant stakeholders.

Duration

The assignment should be completed within **45 days** from the date of signing the contract agreement.

Cost

The consulting firm will have to submit a financial proposal including the cost break down of all the cost associated to carry out the mapping exercise for CSO Authority.

Valid Trade License

The bidder should submit the copy of valid trade license and latest tax clearance certificate.

Evaluation Criteria

Technical Proposal

The evaluation committee appointed by the client will carry out the evaluation applying the evaluation criteria and point system as below. Each responsive proposal will be attributed a technical score (St.). The points given to evaluation criteria are:

Points

The qualification and experience of the consultant	30
The quality of methodology and content proposed	50
Overall experience/credibility of the firm	20
Total	100

The technical proposal should score at least 75 points out of 100 to be considered for financial evaluation. For the technical evaluation, bidders should submit the relevant certificates, certificate of past experience, Certificate of Competency or awards, CV of resource personnel, etc.

Financial Proposal

I. The evaluation committee will determine if the financial proposals are complete and without computational errors. The lowest financial proposal (Fm) will be given a financial score (SF) of 100 points. The financial scores of the proposals will be computed as follows: $SF=100 \times Fm / F$ (F-amount of financial proposal)

II. Proposals will finally be ranked according to their combined technical (St) and financial (SF) scores using the weights indicated below in serial number (III) $S = St \times T\% + SF \times F\%$.

III. The weight (T %) given to the Technical proposal is 70 percent. The weight (F %) given to the financial proposal is 30 percent.

Award of Contract

The contract will be awarded after successful negotiations with the winning bidder. If negotiations fail, the client will invite the consulting firm having obtained the second highest score for contract negotiations. Upon successful completion, the client will promptly inform the other firms that their proposals have not been selected.

The selected consulting firm is expected to commence the assignment within two week after the award of the contract.

Payment of Professional Fees

The modality of the payment for the consultancy will be decided once the contract is being signed between the Secretariat and the consulting firm.

Submission of Bid

The bid should be submitted in a seal envelope and marked as “Bid to conduct mapping of CSOs for CSO Authority” and addressed to Member Secretary, CSO Authority, Thimphu.

List of reference materials:

- CSO institutional assessment of CSOs, September 2015, Gagan Sethi
- The Civil Society Organizations Act of Bhutan 2007
- Civil Society Organization Rules & Regulations 2017
- CSOA website: www.csoa.org.bt

Terms of Reference

for

Mapping of Civil Society Organizations (CSOs) in Bhutan

(Phase II - 2017)

The Civil Society Organization Authority (CSOA) established in 2010 is entrusted to oversee the implementation of the CSO Act 2007 and the Rules and Regulations 2010. The legislation aims at establishment and growth of CSOs to promote social welfare for the benefit of socially disadvantaged people in the country. The CSOA, in addition, serves as a bridge between Government and civil society. Currently, 45 CSOs are registered with the CSO Authority. There are currently 36 Public Benefit Organizations and 9 Mutual Benefit Organizations.

A majority of the PBOs are service delivery oriented and work with the vulnerable groups of society (e.g. the poor, people with disabilities, victims of domestic violence, unemployed youth, livelihood opportunities for girls and women). Others work on topics as diverse as environment, animal welfare and research on music. MBOs are organized around specific trades such as associations of industries, tourism operators, guides and artists.

The CSO Mapping carried out in Phase II reviewed structure and existing capacities of the CSOs as well as their key constraints faced in terms of service delivery, participation and their primary capacity development needs. The study also identified areas for improvement, strategies for capacity buildings and sustainability of CSOs and a roadmap was prepared for a more structured sector and effective participation of CSOs in the national development. The mapping exercise was felt necessary to increase the understanding of the impacts of the CSOs existence in the country through aggregating the CSOs activities, look at the distribution of activities by the CSOs through mapping out the activities sector by sector; and harmonized future programme among the CSOs. It is imperative to increase the understanding of impacts of CSOs in the country by aggregating CSO activities, looking at the distribution of activities by the CSOs through mapping out the activities sector-wise; and harmonized future program among CSOs.

This mapping exercise, in Phase II will incorporate the details of the 5 new CSOs registered at the close of last year and June 2017 and who were not covered in Phase I. Further, the continuation of this mapping exercise will update all information to June 2017 since much of the data and information collected and assessed was till 2015.

Objective of the Consultancy

The main objective of this consultancy will be to update the earlier mapping exercise carried out in 2016. The Mapping aimed at providing an overview of the structure and existing capacities of CSOs to contribute to national development in Bhutan. The exercise will support the CSO authority and other stakeholders in information sharing by quantifying the CSO contribution in the national estimates.

Scope of Work

Specifically, the updated Mapping Study will encompass the following:-

9. Update the CSO Mapping Study Report from Phase I by incorporating all data and information gathered from the newly registered CSOs. This would entail supplementing the report with information on governance and management culture, remuneration and benefits, activities, assets and management structures as well as relationships among CSOs and Government agencies, among others;
10. Update financial information by gathering and aggregating financial information from 2016 till June 2017. This will entail soliciting data and information from all CSOs covered during Phase I as well as from the newly registered CSOs. Also update current funding scenario and perspectives of CSOs with information from Helvetas on the newly endorsed funding for CSOs from the EU;
11. Update activities undertaken jointly by CSOs and activities of the CSO Authority for the period until June 2017. For example, synthesize the outcomes of meetings CSO Authority have conducted with various Government agencies in the last six months.

The Scope of Work includes but is not limited to:

- (v) Conduct a participatory perception survey with newly registered CSOs;
- (vi) Visit and collect information from all CSOs to update data on the financial aspects and funding for programmes;
- (vii) Seek appointments and discuss with key persons engaged in the CSO sector namely: Chairperson of the CSO Authority, eminent members representing CSOs, CSO Focal Person at the GNHC and Deputy Chief Program Officer of the CSOA;

Expected Outputs

The process of mapping civil society organizations will result in the following outputs:

- A clear plan of action on how the assignment will be carried out 3 days after award of work;
- A draft report 30 days after award of work constituting concrete recommendations on the way forward to guide activities in the CSO sector;

The following tasks will be carried out to achieve the intended output:-

- Draw up a plan of action and timetable to achieve the different phases of the work;
- Adapt the questionnaires used in Phase I to current context and use the revised questionnaires to collect information from the newly registered CSOs;
- Conduct meetings with the CSOA and other relevant stakeholders to discuss and finalize the Draft ^[]_[] Report;
- Prepare and ensure timely delivery of the final report on compilation of analysis of findings

Methodology

A national consultant will be recruited to carry out the assignment. The consultant will be required to visit all the newly registered CSOs to collect information and meet with relevant stakeholders. A participatory and perception survey would be used for collection of information regarding the CSOs covering only the newly registered CSOs and the information updated in the Report. The Consultant will also carry out consultative meetings with key informants and resource persons.

The CSO Authority will provide all possible assistance and support to the consultant by making available required and relevant documentation and reports. In addition, the CSO Authority will facilitate interviews and focus group discussions with the newly registered CSOs by introducing the Consultant through a letter and seeking appointments for interviews. The consultant will maintain close follow up and regular meetings with the CSO Authority during the various stages of the consultancy for updating them on the progress made.

Experience Required

Preference will be given to consultants having relevant skills, expertise and past experience gained from working with communities and officials in field research conditions in the civil society sector. Due consideration will also be given to consultants having academic qualifications of a minimum of a Bachelors Degree with background in social sciences and relevant professional experience. The consultant should have a high standard of professionalism, capacity to work independently with a range of stakeholders and should be proficient in both Dzongkha and English.

Reporting

The consultant will report to Mr. Thinley Norbu, Deputy Chief Program Officer, CSO Authority, for all matters pertaining to the conduct of the exercise.

The consultant will be required to submit a brief Inception Report not more than 10 pages outlining the action plan, including logistic plans, etc. to conduct the mapping of CSOs, Phase II for CSO Authority. The action plan will be further elaborated once the work has been awarded. The consultant should also submit the Final Report one week after presentation to relevant stakeholders.

Duration

The assignment should be completed within **30 days** from the date of signing the contract agreement.

Cost

The consulting firm will submit a financial proposal including the cost break down of all the cost associated to carry out the mapping exercise for CSO Authority.

Award of Contract

The contract will be awarded after successful negotiations and a contract drawn up and signed between Helvetas-Bhutan and the Consultant. The Consultant is expected to commence the assignment within one week after the award of the contract.

Payment of Professional Fees

The modality of the payment for the consultancy will be according to the following scheduled submission of outputs: -

No.	Output	Deadline	Payment
1.	Submission of Draft Inception Report	5 days after award of work	40% of the quoted amount
2.	<ul style="list-style-type: none">• Submission of Draft Final Report to the Client• Comments by the Client to the Final Report• Submission of the Final Report and acceptance by the Client	<ul style="list-style-type: none">• 30 days after award of work.• After 3 days of submission of Draft Final Report• 5 days after receipt of comments from the Client	Balance 60% of the quoted amount

List of reference materials:

- Any new reports and documentation prepared by the CSO Authority and the Committee of CSOs between December 2016 and June 2017
 - Application documents of the newly registered CSOs
- EU Project Document for Support to CSOs in Bhutan

Phase III - TOR

Terms of Reference

For

Review and Updating of Mapping of Civil Society Organizations (CSOs) in Bhutan

Phase III (2019)

The Civil Society Organization Authority (CSOA) established in 2010 is entrusted to oversee the implementation of the CSO Act 2007 and the Rules and Regulations 2010. The legislation aims at establishment and growth of CSOs to promote social welfare for the benefit of socially disadvantaged people in the country. The CSOA, in addition, serves as a bridge between Government and civil society. Currently, 45 CSOs are registered with the CSO Authority. There are currently 36 Public Benefit Organizations and 9 Mutual Benefit Organizations.

A majority of the PBOs are service delivery oriented and work with the vulnerable groups of society (e.g. the poor, people with disabilities, victims of domestic violence, unemployed youth, livelihood opportunities for girls and women). Others work on topics as diverse as environment, animal welfare and research on music. MBOs are organized around specific trades such as associations of industries, tourism operators, guides and artists.

The CSO Mapping carried out in Phase II reviewed structure and existing capacities of the CSOs as well as their key constraints faced in terms of service delivery, participation and their primary capacity development needs. The study also identified areas for improvement, strategies for capacity buildings and sustainability of CSOs and a roadmap was prepared for a more structured sector and effective participation of CSOs in the national development. The mapping exercise was felt necessary to increase the understanding of the impacts of the CSOs existence in the country through aggregating the CSOs activities, look at the distribution of activities by the CSOs through mapping out the activities sector by sector; and harmonized future programme among the CSOs. It is imperative to increase the understanding of impacts of CSOs in the country by aggregating CSO activities, looking at the distribution of activities by the CSOs through mapping out the activities sector-wise; and harmonized future program among CSOs.

This mapping exercise, in Phase II will incorporate the details of the 5 new CSOs registered at the close of last year and June 2017 and who were not covered in Phase I. Further, the continuation of this mapping exercise will update all information to June 2017 since much of the data and information collected and assessed was till 2015.

Objective of the Consultancy

The main objective of this consultancy will be to update the earlier mapping exercise carried out in 2016. The Mapping aimed at providing an overview of the structure and existing capacities of CSOs to contribute to national development in Bhutan. The exercise will support the CSO Authority and other stakeholders in information sharing by quantifying the CSO contribution in the national estimates.

Other Conditions

1. The Consultant will work out of his own office using his own facilities;
2. CSOA will provide all documentation and data required for data collation, analysis and report preparation;
3. CSOA will send letters to CSOs inviting them for FGDs to be facilitated by the Consultant at the CSO Authority Conference Room;
CSOA will provide tea and cookies for FGD participants;
There may be around 4 FGDs that will be conducted in total;
Each FGD will have 8-10 discussants from CSOs;
A maximum of 2 FGDs may be conducted in a day (AM and PM);
Each FGD will take a maximum of 1.5 hours;
4. CSOA will provide space and LCD for presentation of the Report once finalized for discussion

Scope of Work

Specifically, the updated Mapping Study will encompass the following:-

1. Update the CSO Mapping Study Report from Phase I by incorporating all data and information gathered from the newly registered CSOs. This would entail supplementing the report with information on governance and management culture, remuneration and benefits, activities, assets and management structures as well as relationships among CSOs and Government agencies, among others;
2. Update financial information by gathering and aggregating financial information from 2016 till June 2017. This will entail soliciting data and information from all CSOs covered during Phase I as well as from the newly registered CSOs. Also update current funding scenario and perspectives of CSOs with information from Helvetas on the newly endorsed funding for CSOs from the EU;
3. Update activities undertaken jointly by CSOs and activities of the CSO Authority for the period until June 2017. For example, synthesize the outcomes of meetings CSO Authority have conducted with various Government agencies in the last six months.

The Scope of Work includes but is not limited to:

- Conduct a participatory perception survey with newly registered CSOs;
- Visit and collect information from all CSOs to update data on the financial aspects and funding for programmes;
- Seek appointments and discuss with key persons engaged in the CSO sector namely: Chairperson of the CSO Authority, eminent members representing CSOs, CSO Focal Person at the GNHC, Member Secretary and Program Officers of the CSOA;

Expected Outputs

The process of mapping civil society organizations will result in the following outputs:

- A clear plan of action on how the assignment will be carried out 3 days after award

- of work;
- A final/draft report shall be presented 30 days after award of work constituting concrete recommendations on the way forward to guide activities in the CSO sector;

The following tasks will be carried out to achieve the intended output:-

- Draw up a plan of action and timetable to achieve the different phases of the work;
- Adapt the questionnaires used in Phase I to current context and use the revised questionnaires to collect information from the newly registered CSOs;
- Conduct meetings with the CSOA and other relevant stakeholders to discuss and finalize the Draft ^[1]Report;
- Prepare and ensure timely delivery of the final report on compilation of analysis of findings

Methodology

You will be required to visit all the newly registered CSOs to collect information and meet with relevant stakeholders. A participatory and perception survey would be used for collection of information regarding the CSOs covering only the newly registered CSOs and the information updated in the Report. The Consultant will also carry out consultative meetings with key informants and resource persons.

The CSO Authority will provide all possible assistance and support to the consultant by making available required and relevant documentation and reports. In addition, the CSO Authority will facilitate interviews and focus group discussions with the newly registered CSOs by introducing the Consultant through a letter and seeking appointments for interviews. The consultant will maintain close follow up and regular meetings with the CSO Authority during the various stages of the consultancy for updating them on the progress made.

Reporting

The consultant will report to Member Secretary, CSO Authority, for all matters pertaining to the conduct of the exercise.

The consultant will be required to submit a brief Inception Report not more than 10 pages outlining the action plan, including logistic plans, etc. to conduct the mapping of CSOs, Phase II for CSO Authority. The action plan will be further elaborated once the work has been awarded. The consultant should also submit the Final Report one week after presentation to relevant stakeholders.

Duration

The assignment should be completed within **30 days** from the date of signing the contract agreement.

Cost

The consulting firm will submit a financial proposal including the cost break down of all the cost associated to carry out the mapping exercise for CSO Authority.

Award of Contract

The contract will be awarded after successful negotiations and a contract drawn up and signed between the Client (CSOA) and the Consultant. The Consultant is expected to commence the assignment within one week after the award of the contract.

Payment of Professional Fees

The modality of the payment for the consultancy will be according to the following scheduled submission of outputs: -

Output	Deadline	Payment
Submission of Draft Inception Report	5 days after award of work	40% of the quoted amount
Submission of Draft Final Report to the Client Comments by the Client to the Final Report Submission of the Final Report and acceptance by the Client	30 days after award of work. After 3 days of submission of Draft Final Report 5 days after receipt of comments from the Client	Balance 60% of the quoted amount

List of reference materials:

- Any new reports and documentation prepared by the CSO Authority and the Committee of CSOs between December 2016 and June 2017
- Application documents of the newly registered CSOs
- EU Project Document for Support to CSOs in Bhutan

Annex-2: Data and information Summary Tables

Table 3: Activities of CSOs and districts worked in

CSO Name	Activities	Districts worked in
Loden Foundation	Entrepreneurship, mentoring training and financing Early childcare. Sponsorship for economically challenged children	Thimphu, Punakha, Wangdue, Chukha, Paro, Ha, Samtse, Sarpang, Tsirang, Dagana, Trongsa, Zhemgang, Bumthang, Mongar, Lhuntse, Trashigang, Trashiyangtse, Samdrupjongkhar, Pemagatshel
LHAKSAM	Awareness raising, encouraging VCT, care and social support, peer counseling and follow up, networking, nutrition and financing of support to needy PLWHA	Thimphu, Punakha, Gasa, Wangdue, Chukha, Paro, Ha, Samtse, Sarpang, Tsirang, Dagana, Trongsa, Zhemgang, Bumthang, Mongar, Lhuntse, Trashigang, Trashiyangtse, Samdrupjongkhar, Pemagatshel
Bhutan Centre for Media & Democracy (BCMD)	Awareness raising through workshops and trainings, publications, democratization	Thimphu, Punakha, Gasa, Wangdue, Chukha, Paro, Ha, Samtse, Sarpang, Tsirang, Dagana, Trongsa, Zhemgang, Bumthang, Mongar, Lhuntse, Trashigang, Trashiyangtse, Samdrupjongkhar, Pemagatshel
Ability Bhutan Society (ABS)	Clinical intervention, family empowerment, advocacy	Thimphu
Menjong Foundation	Lunch for Chendebji primary school students, water tank for primary school, dustbin for villagers, hut for storing rubbish, fruit saplings supply, planting trees, scholarships to economically disadvantaged students, public toilets and kitchens in Chendebji, supply of electrical cookers (Menjong)	Trongsa, Thimphu
Tarayana Foundation	Scholarships, housing improvement, food security and nutrition, skills development and market facilitation, micro finance, ECCT, tertiary scholarships, green technologies, school clubs, surgical camps, health and sanitation (Tarayana)	Punakha, Gasa, Wangdue, Chukha, Paro, Ha, Samtse, Sarpang, Tsirang, Dagana, Trongsa, Zhemgang, Mongar, Lhuntse, Trashigang, Trashiyangtse, Samdrupjongkhar, Pemagatshel
Royal Society for Protection of Nature (RSPN)	Waste management, environmental education, conservation of flagship species, community based tourism, black necked crane festivals, fundraising (RSPN)	Thimphu, Punakha, Gasa, Wangdue, Chukha, Paro, Ha, Samtse, Sarpang, Tsirang, Dagana, Trongsa, Zhemgang, Bumthang, Mongar, Lhuntse, Trashigang, Pemagatshel
Disabled Peoples Association of Bhutan (DPAB)	Education support. Awareness program. Empowerment of people living with disabilities like music training and spa training. Cultural Exchange Programme – disabled people sent to Delhi as a musical choir. Students called and trained here. Disability awareness campaigns at Paro and SamdrupJongkhar.	Thimphu, Trongsa, Paro, Trashigang, Zhemgang, Samtse

BYDF	<p>Youth participation and child protection. Leadership training. Young volunteer in action. Advocacy on child rights and protection. Golden Youth Award. During education and rehab program.</p> <p>Establishment of Rehab centers for male and female. 12 drop in centers in Thimphu and Bumthang (counseling services). Creating awareness on the ill effects of drugs and alcohol. Scholarship program where basic scholarship is provided to 7-10 girls, Nu. 5000/year provided to each beneficiary. Higher education scholarship provided to students of class 11 and 12. Degree scholarship is provided in partnership with RTC. UWC scholarship is also provided with colleges outside Bhutan. Sponsorship is provided/month on a donor basis for 9 months - Nu 500/month for 85 months.</p> <p>Empowerment for employment includes skills development training (temporarily shut down). Souvenirs and training center.</p> <p>Social Enterprise consists waste paper recycling such as production of egg trays. Goodwill shops are encouraged. Souvenirs production.</p>	Thmphu, Punakha, Gasa, Wangdue, Chukha, Paro, Ha, Samtse, Sarpang, Tsirang, Dagana, Trongsa, Zhemgang, Bumthang, Mongar, Lhuntse, Trashigang, Trashiyangtse, Samdrupjongkhar, Pemagatshel
Music Bhutan Research Center (MBRC)	<p>Folk music and ritual arts, <i>Wang zey</i>, etc. Rituals are preserved with videos and documentation. Out of 11 songs, only 3 songs remaining. Revival of music needs to be practiced.</p> <p>Pilot project of archiving-youths, selected and sent to villages. They interview with people, camera and sound equipment regarding the costume and the organization. Bhutanese folk music is used in various dzongkhags. Bhutan is a living treasure for culture. Educate guides about music.</p>	Thimphu, Trongsa, Punakha, Paro, Wangdue
Respect Educate Nurture Empower Women (RENEW)	<p>Domestic violence elimination and preventive approaches. WPCI provides counseling services to individuals, family and couples. RBP, NEWC provides energy shelter, medical and legal aid. Youth Network support services, empowerment through financial independence, civil skills, microfinance, and scholarships.</p>	Thimphu, Punakha, Gasa, Wangdue, Chukha, Paro, Ha, Samtse, Sarpang, Tsirang, Dagana, Trongsa, Zhemgang, Bumthang, Mongar, Lhuntse, Trashigang, Trashiyangtse, Samdrupjongkhar, Pemagatshel
Royal Textile Academy (RTA)	<p>Preserve and promote textile art. Textile museum on special art. Conservation unit to preserve the artifacts. School leavers focused to promote art. Art for unemployed youth, women and children. National design competition, fashion shows encourages designers, print or anything to come up with in far-flung areas, send people to collect art fashion carving and design.</p> <p>Art exhibition is important for museums to target Bhutanese youths. Interaction to visitors only. Different people interested. Awareness and interest to youth, outlet to their aspirations to be kept engaged, youth education program, engaged in workshops.</p> <p>Groups of children invited from schools and localities. Infrastructure of culture than at the</p>	Thimphu, Trashiyangtse

	<p>museum. Creativity awareness in the school (target audiences), exhibition, conservation, weaving, school visit, fashion show and national design competition.</p>	
<p>Contractors Association of Bhutan (CAB)</p>	<p>Setting up 4 regional offices. Construction diary (information of suppliers and manufacturers). Construction expo (future). Human resource mapping (requirement in construction company, ongoing of capacity building. Grievances of contractors and dissemination of information to the Annual General Meeting. Intervention by CAB. If crisis in the country creating awareness (19 dzongkhags + committee) Elected personnel look at the grievances of contractors in their districts. (3700 members) dissemination through SMS (CAB)</p>	<p>Thimphu, Punakha, Gasa, Wangdue, Chukha, Paro, Ha, Samtse, Sarpang, Tsirang, Dagana, Trongsa, Zhemgang, Bumthang, Mongar, Lhuntse, Trashigang, Trashiyangtse, Samdrupjongkhar, Pemagatshel</p>
<p>Bhutan Animal Rescue and Care (BARC)</p>	<p>Registered in 2013 but started work 20 years ago with personal initiative. Promotion of animal happiness is the aim and core activity is animal rescue. Animal hospital (in-patient and OPD) (mainly stray animals). Sterilization. 27 monkeys- wildlife rescue and rehab psychological trauma. Paro shelter – horses, cows. Also ‘tsethar’ animals - pigs and goats for care. Release after sterilization. Promotion of animal welfare through social media - Gross National Happiness. Adoption program for dogs. Engagement policy – animal welfare law. RGOB control. BARC - rescue and coexistence with Gross National Happiness. (BARC)</p>	<p>Thimphu, Paro, Trashigang</p>
<p>Jangsa Animal Saving Trust</p>	<p>Saving animals from slaughterhouse including fish. Promoting vegetarianism through awareness and education. Rescue- clinic and shelter in Serbithang. Also brings internal organization. Difference between RSPCA dogs and Jangsa is that all animals (saving) from slaughterhouse. Vision based on Buddhism.</p>	<p>Thimphu, Paro, Trashigang, Trongsa</p>
<p>Hotels & Restaurant Association of Bhutan (HRAB)</p>	<p>Lobbying with Government. Tax incentives (tax waver from new hotels). Tax holiday for newly construction hotels for 10 years (until 2015). Alcoholic beverages (already taxes paid when it is imported). Brand registration fee of 20,000 labor issues, workers (laundry and sweepers not taken up by Bhutanese). So lobbied on all those. Head of departments’ Government does not allow on immigration issues for expatriates. It won’t for 3 years. Exit for 6 months and loss on retaining the same expectations. Earlier redeemed for 1 month. Lobbied capacity building.</p>	<p>Thimphu, Paro, Phuntsholing, Bumthang, Trongsa, Mongar</p>
<p>Voluntary Artists Studio of Bhutan (VAST) Bhutan</p>	<p>Prime focus is on ‘Positive Youth Development through Art’, and in long run they want to create Art Community with mindfulness and clear vision fostering on youths development where by keeping intact of culture and tradition. Have activities like weekend classes for those interested in art and classes are usually scheduled</p>	<p>Sarpang, Zhemgang, Tsirang, Bumthang, TrashiYangtse, Wangduephodrang, Trongsa</p>

	<p>on Saturdays. For those candidates they charge nominal charges i.e. Nu. 1000 per year.</p> <p>Other activities which they have carried out is community activities i.e. camps. Camps were basically initiated in order to let urban children know about rural communities. Further, these camps can be sub-divided in to different groups like:- Adventure Camp, Community Camp, Survival Camps, Social Issues Camp (also initiated Rice Bank and Make a Wish program). Have also scholarship scheme, which they award to students who want to excel their career in art field. Till date they have 20 individuals who have availed for this scheme and have degree in Art. Out of those 9 students are still in the college (4 students in India, 3 students in Pakistan, 2 students in Bangladesh)</p>	
Guides Association of Bhutan (GAB)	<p>Focus on professional development of guides in Bhutan, to maintain this have various activities like: training guides on GNH philosophy; DriglamNamzha, First Aid, table manners, Bhutanese iconography, Cleaning campaign (GAB)</p>	Thimphu, Paro
Royal Society for Senior Citizens (RSSC)	<p>Blood Pressure check-up, free legal services, 22 members have benefited through the houses which they have constructed at Begana, Thimphu</p>	Thimphu
Chethuen Phenday Association (CPA)	<p>Main focus is on services and advocacy on drugs and alcohol, under this major focus have four main domain: (Prevention through mass advocacy on ill effect of drugs and alcohol, visit schools to aware school children, family program, treatment. Send patients to detox at JDWNRH</p> <p>Further have rehab center at Paro where patients are kept for at least three months.</p> <p>In terms of after care, provide life skill training, vocational training, assist them to continue education and social re-integration</p>	Thimphu, Paro
Bhutan Kidney Foundation (BKF)	<p>Advocacy and awareness (observation of world Diabetes Day, awareness – collaboration with Sherubtse Group, awareness – collaboration with Gaeddu Group, observation of World Kidney Day, National Awareness Campaign, sensitization and Educational Programme on Prevention of Kidney Diseases, Kidney Health Campaign. In terms of counseling services (Education and counseling patients and their families, Bhutanese patients and Nephrologist meet. For the Nephrologists – Patients Consultation Programme (Consultation by Prof. Dr. V. Tamilarisi (Head of Nephrology Department, Christian Medical College (CMC) Vellore, South India, Consultation by Belgian Nephrologist. For the Patient Support Programme (supply of grocery, green vegetables and necessary commodities at the Patient Guest houses at Mongar and Thimphu, academic expenses of patients school going children, financial support for review and treatment in</p>	Thimphu

	India, travel expenses on referral and treatment, domestic seed money for Home Based Business	
Handicrafts Association of Bhutan (HAB)	Some of the activities carried out are natural dye training at Trashigang, product packaging and designing at Paro, handloom training at Bumthang, national dye training at Thimphu, tailoring training at Thimphu, mask making training at Mongar.	Trashigang, Mongar, Bumthang, Paro, Thimphu
Bhutan Cancer Society	Activities based on three major domains carried out such as Care and Support (work closely with JDWNRH and RIHS in providing nutritional supplements to the patients, provide personal motivation to the patients both in office and JDWNRH); also provide escort services based on need assessment. In terms of advocacy due to budget constraint do advocacy based on demand from public and research.	Thimphu, Chukha
Clean Bhutan	Activities carried out are cleanup campaign in towns and villages (Thimphu, Trongsa, Chukha, Punakha, Wangdue, Zhemgang, Tashigang), Cleanup campaign along stream. Rivers and tributaries (Thimphu), Cleanup campaign along trek routes and trails (Thimphu, Paro, Wangdue, Gasa), Advocacy programme (more than 1,623 high school and college students, Government officials and local communities from Thimphu, Paro and Chukha attended the advocacy program on waste management and behavioural change). Cleanup campaign in towns and villages (all Dzongkhag while celebrating 60 th Birth Anniversary of 4 th King), cleanup campaign along river and tributary (Thimphu), cleanup campaign along trail and trek routes (Thimphu, Paro, Wangdue, Gasa) and advocacy program (more than 1739 students, Government officials and communities attended the advocacy program on waste management)	Thimphu, Punakha, Gasa, Wangdue, Chukha, Paro, Ha, Samtse, Sarpang, Tsirang, Dagana, Trongsa, Zhemgang, Bumthang, Mongar, Lhuntse, Trashigang, Trashiyangtse, Samdrupjongkhar, Pemagatshel
Phuntsholing Sports Association (PSA)	As a CSO main aim is to promote sports to all age group and youths in specific. As part of activity	Chukha

	<p>conduct sports-meet coinciding with summer and winter breaks of students. Other than this also promote archery by conducting tournaments. Some activities are conduct coaching camps for youths (School going and school drop outs) during summer and winter breaks. Football tournament (Open and Departmental) and Archery tournament.</p>	
Association of Bhutan Industries (ABI)	<p>Activities are: negotiation of power tariff with Government, disposal of industrial waste both hazardous and non-hazardous at Pasakha Industrial Estate – As of now NEC has not yet approved due to immigration rule issue – to allow 30 female day wage worker a day to work at a Industries, issuing of temporary permit of three days for driver and assistant, construction of bridge over Bhalujhora river, Pasakha.</p>	Samtse, Samdrupjongkhar, Thimphu, Chukha
SAARC Business Association of Home-based Workers (Bhutan)	<p>For home based workers in textile and food - textile finished products are brought in the market. Also home based food like cookies and pickles Create awareness on annual registration fee of Nu. 200. Skilled trainings given in country and also in India. Study tours arranged. Yarn bought and provided by SABAH. Out of 33 workers, 17 work in tailoring and weaving sector. Fabrics are all monitored. Doll making and pottery (coming up in 6 months) and packaging of products in eco friendly way (in process). Export market by installing shop in Tokyo. Improvement in quality and the sales. Specification required. Collaboration in Taiwan. ISO certification in process. Food factory opened in Gelephu with Nu.1.5 million for around 30 home based worker. Community facility center. 2 home based permanent staff. Raw materials from home. Shershong community initiated by SABAH. Production in Gelephu and distribution in whole Bhutan.</p>	Thmphu, Punakha, Gasa, Wangdue, Chukha, Paro, Ha, Samtse, Sarpang, Tsirang, Dagana, Trongsa, Zhemgang, Bumthang, Mongar, Lhuntse, Trashigang, Trashiyangtse,
Bhutan Film Association	<p>Conduct National film award to recognize talents and also conduct documentary and short film festival award, capacity building with actors, cinematography, make up etc. Annual general meeting and board meetings, participate in national events (based on information from HM</p>	Thimphu

	secretariat), participate in international film festival.	
Remoen	Educating monk students through computer classes and basic English classes. Awareness of health and hygiene.	Bumthang
GNH Center	International training-bring GNH learning to intern audience, leadership training with Schumacher college, Global leadership Academy. Schools in Bhutan-senior students supposedly 'living GNH'. Youth programs - GNH reflective workshops where mindfulness and meditation is taught).	Thimphu
Bhutan Association of Women Entrepreneurs (BAOWE)	2010-3000 families. Activities in 6 dzongkhags. 4 broad programs. Development of women run cooperatives. Micro finance program. Promotion of women niche enterprises. Research branding of marketing e.g. Women products. Development of businesswomen at grass root level. Reach out to 2 more dzongkhags. Touching lives through English.	Thimphu, Trongsa, Chukha
Draktsho Vocational Center	Vocational trainings for disabled youth, sports and special education for reintegration in society as independent individuals.	Thimphu, Trashigang
Bhutan Transparency Initiative (BTI)	Social accountability-civic engagement at local Government. Insistent and sensitive-OSY, survey on G2C, corruption Barometer survey. Building coalitions (interactive workshops); ACC, DLG. ACC assessment and advocacy. Youth forums for members. Sensitization on corruption tertiary institutions-Cap building of CSOs on IG or Integrity Training	Thimphu, Punakha, Gasa, Wangdue, Chukha, Paro, Ha, Samtse, Sarpang, Tsirang, Dagana, Trongsa, Zhemgang, Bumthang, Mongar, Lhuntse, Trashigang, Trashiyangtse, Samdrupjongkhar, Pemagatshel
Royal Society for Protection & Care of Animals (RSPCA)	Stray dogs treatment and care and shelter in Serbithang. After care released in place picked up. If old and too sick then retained at Serbithang shelter. Have 72 dogs also given for adoption.	Thimphu
Bhutan Media Foundation (BMF)	2010 - Royal Charter but started in 2011. Seed fund – Nu. 20 million from HM. Major activity is capacity development of media consisting of journalists and other personnel. Continuing scholarships to media profession. Also contribute to college courses by deputing visiting lecturers.	Thimphu, Trashigang, Mongar
Journalists Association of Bhutan (JAB)	Capacity development - workshops for journalists (all media fraternity). Networking trip abroad. Development of code of ethics. Journalists Grant and Award. Monthly Dialogue (Wednesday chat)	Thimphu

	- find speakers to address. Annual Journalism Conference (AGM) for members. Press club (pipeline).	
Association of Bhutanese Tour Operators (ABTO)	Thimphu, Paro, Bumthang,	Thimphu, Paro, Trongsa, Bumthang
Ogyen Choling Foundation	Maintenance of the heritage buildings, remodeling of selected parts of the property as residential units for guests, leasing out sections of the property as a guest house to a tour operator, installation of comprehensive fire and theft warning management systems, improvement of surroundings	Bumthang but also visitors, pilgrims, students coming from all over Bhutan and abroad (through tour agents in Thimphu)
Bhutan Ecological Society	Educate public on current environmental issues, climate change adaptation, provide platform for researchers to share knowledge on environment, revisit energy efficiency in buildings	Entire country
Bhutan Network for Empowerment of Women	Organized a Women in Governance Leadership in all dzongkhags, conducted TOT for Baseline Survey covering all elected women in LGs	Entire country
Bhutan Toilet Organisation	Cleaning, advocacy and awareness campaigns, infrastructure, construction and development, event toilet management, building network of volunteers	Entire country but present focus is urban areas
Gyalyum Charitable Trust	Advocacy tours, fund-raising, exhibitions, scholarships	Entire country
Nazhoen Lamtoen	Construction of juice stall in Thimphu and Paro to assist rehabilitated youth and construction of house for youth living in difficult circumstances.	Entire country
Peldrukdraling Foundation	Tree plantation at City Labour Camp in Thimphu in 2019	Entire country
Bhutan Jamchong Theundrel Foundation	Advocacy and awareness and networking programme in schools and among other stakeholders (TTIs). Registered 30 volunteers besides development of web site	Entire country
Bumthang Health Association	Supplied 20 electrical panel heaters to District Hospital; Conducted Nomadic Health camp; Supplied heavy duty vehicle laundry and tumbler machine to District hospital; Donate one utility vehicle to district hospital; Installed lead sheet in the Xray room to avoid penetration; Established office for organization; Additional 20 Panel heater and One water dispenser each for 3 BHUs;	Bumthang Dzongkhag

	Supplied 2Nos shelf to Ura and Chumey BHU for storage of medicine Supplied One printer and laptop to district hospital	
Evaluation Association of Bhutan	Training on development evaluation by the National Technical Committee,	Entire country

Table 7a: No. & % CSOs by thematic area stating availability of management systems by type and thematic area

Thematic Area of Operation	Are there clear methods and techniques defined to transform inputs to outputs?				Is there a process for staff to provide feedback to supervisors on any matter?				Is there a process for supervisors to provide feedback to staff on any matter?			
	Yes		No		Yes		No		Yes		No	
	No.	%	No.	%	No.	%	No.	%	No.	%	No.	%
Livelihoods	3	50%	3	50%	5	71%	2	29%	5	83%	1	17%
Caregiving and Rehabilitation	6	67%	3	33%	7	78%	2	22%	8	80%	2	20%
Youth	1	100%	0	0%	1	100%	0	0%	1	100%	0	0%
Good Governance	1	100%	0	0%	3	100%	0	0%	3	100%	0	0%
Arts, Heritage and Culture	3	100%	0	0%	2	50%	2	50%	4	100%	0	0%
Environment	2	100%	0	0%	3	100%	0	0%	3	100%	0	0%
Animal Welfare	3	100%	0	0%	2	67%	1	33%	2	67%	1	33%
Recreation	1	100%	0	0%	1	100%	0	0%	1	100%	0	0%
Other PBOs	3	75%	1	25%	3	75%	1	25%	3	75%	1	25%
MBOs	7	70%	3	30%	7	70%	3	30%	7	70%	3	30%
Total	30	75%	10	25%	34	76%	11	24%	37	82%	8	18%

Table 7b: No. & % CSOs by thematic area stating availability of management systems by type and thematic area

Thematic Area of Operation	Is there a means for monitoring of staff and project activities?				Is there a means for communication of decisions to all staff from management?				Are there well-established financial, administrative and logistic means to support rest of the activities?			
	Yes		No		Yes		No		Yes		No	
	No.	%	No.	%	No.	%	No.	%	No.	%	No.	%
Livelihoods	6	100%	0	0%	6	100%	0	0%	5	83%	1	17%

Caregiving and Rehabilitation	8	80%	2	20%	9	100%	0	0%	4	44%	5	56%
Youth	1	100%	0	0%	1	100%	0	0%	1	100%	0	0%
Good Governance	3	100%	0	0%	3	100%	0	0%	3	100%	0	0%
Arts, Heritage and Culture	4	100%	0	0%	4	100%	0	0%	4	100%	0	0%
Environment	3	100%	0	0%	3	100%	0	0%	3	100%	0	0%
Animal Welfare	1	33%	2	67%	3	100%	0	0%	3	100%	0	0%
Recreation	1	100%	0	0%	1	100%	0	0%	1	100%	0	0%
Other PBOs	3	75%	1	25%	4	100%	0	0%	4	100%	0	0%
MBOs	8	80%	2	20%	9	90%	1	10%	6	60%	4	40%
Total	38	84%	7	16%	43	98%	1	2%	34	77%	10	23%

Table 7c: No. & % CSOs by thematic area stating availability of management systems by type and thematic area

Thematic Area of Operation	Are there procedural manuals developed and used by the CSO for different aspects of management (administrative, financial, HRM etc.)?				Are there research, development or quality assurance to improve other processes			
	Yes		No		Yes		No	
	No.	%	No.	%	No.	%	No.	%
Livelihoods	4	80%	1	20%	2	33%	4	67%
Caregiving and Rehabilitation	8	80%	2	20%	2	22%	7	78%
Youth	1	100%	0	0%	1	100%	0	0%
Good Governance	3	100%	0	0%	2	67%	1	33%
Arts, Heritage and Culture	4	100%	0	0%	1	25%	3	75%
Environment	3	100%	0	0%	2	100%	0	0%
Animal Welfare	1	33%	2	67%	0	0%	2	100%
Recreation	1	100%	0	0%	0	0%	1	100%
Other PBOs	4	100%	0	0%	1	33%	2	67%
MBOs	8	80%	2	20%	4	44%	5	56%
Total	37	84%	7	16%	15	38%	25	63%

Table 8a: No. & % CSOs systems for staff/personnel management by CSO thematic area

Thematic area of operation	Are there clear criteria and procedures for selection of staff?				Are there reward systems based on performance?				Are there any means to motivate staff?			
	Yes		No		Yes		No		Yes		No	
	No.	%	No.	%	No.	%	No.	%	No.	%	No.	%
Livelihoods	8	100%	0	0%	4	57%	3	43%	5	71%	1	14%

Caregiving and Rehabilitation	10	91%	1	9%	2	18%	9	82%	8	73%	3	27%
Youth	3	100%	0	0%	2	67%	1	33%	2	67%	1	33%
Good Governance	3	100%	0	0%	2	67%	1	33%	3	100%	0	0%
Arts, Heritage and Culture	2	67%	1	33%	1	33%	2	67%	3	100%	0	0%
Environment	2	100%	0	0%	1	50%	1	50%	2	100%	0	0%
Animal Welfare	3	100%	0	0%	3	100%	0	0%	3	100%	0	0%
Recreation	1	100%	0	0%	1	100%	0	0%	1	100%	0	0%
Other PBOs	2	100%	0	0%	0	0%	2	100%	1	50%	1	50%
MBOs	9	90%	1	10%	1	10%	9	90%	3	30%	7	70%
Total	43	94%	3	7%	17	38%	28	62%	31	69%	13	29%

Table 8b: No. & % CSOs systems for staff/personnel management by CSO thematic area

Thematic area of operation	Are there opportunities for staff to progress along the career ladder?				Are there opportunities for staff to avail training opportunities?			
	Yes		No		Yes		No	
	No.	%	No.	%	No.	%	No.	%
Livelihoods	6	75%	2	25%	6	86%	1	14%
Caregiving and Rehabilitation	7	64%	4	36%	10	91%	1	9%
Youth	2	67%	1	33%	2	67%	1	33%
Good Governance	3	100%	0	0%	3	100%	0	0%
Arts, Heritage and Culture	2	67%	1	33%	3	100%	0	0%
Environment	2	100%	0	0%	2	100%	0	0%
Animal Welfare	3	100%	0	0%	3	100%	0	0%
Recreation	1	100%	0	0%	1	100%	0	0%
Other PBOs	1	50%	1	50%	2	100%	0	0%
MBOs	5	50%	5	50%	6	60%	4	40%
Total	32	70%	14	30%	38	84%	7	16%

Table 10: No. of staff in CSOs in categories by CSO thematic area

Thematic area	Number of staff in categories				
		Up to 10 staff	11 to 20 staff	21 Staff +	Total
Livelihoods	No.	2	1	2	5
	%	40%	20%	40%	100%
Caregiving and Rehabilitation	No.	7	2	1	10
	%	70%	20%	10%	100%
Youth	No.	1	0	1	2
	%	50%	0%	50%	100%
Good Governance	No.	3	0	0	3

	%	100%	0%	0%	100%
Arts, Heritage and Culture	No.	2	0	1	3
	%	67%	0%	33%	100%
Environment	No.	1	0	1	2
	%	50%	0%	50%	100%
Animal Welfare	No.	3	0	0	3
	%	100%	0%	0%	100%
Recreation	No.	1	0	0	1
	%	100%	0%	0%	100%
Other PBOs	No.	1	0	0	1
	%	100%	0%	0%	100%
MBOs	No.	10	0	0	10
	%	100%	0%	0%	100%
Total	No.	31	3	6	40
	%	78%	8%	15%	100%

Table 13a: No. & % CSOs management practices in CSOs by thematic area

Thematic area of operation	Internal relationships are more important than external relationships						People in the organization are more important than the means/system						Performance of staff is recognized more than the relations they may have with managers;					
	Positive		Neutral		Problem		Positive		Neutral		Problem		Positive		Neutral		Problem	
	No	%	No	%	No	%	No	%	No	%	No	%	No	%	No	%	No	%
Livelihoods	3	38%	4	50%	1	13%	5	63%	3	38%	0	0%	7	88%	1	13%	0	0%
Caregiving and Rehabilitation	5	50%	5	50%	0	0%	7	64%	3	27%	0	0%	8	73%	1	9%	0	0%
Youth	2	100%	0	0%	0	0%	2	100%	0	0%	0	0%	2	100%	0	0%	0	0%
Good Governance	3	100%	0	0%	0	0%	3	100%	0	0%	0	0%	3	100%	0	0%	0	0%
Arts, Heritage and Culture	3	100%	0	0%	0	0%	2	50%	2	50%	0	0%	4	100%	0	0%	0	0%
Environment	2	67%	1	33%	0	0%	2	67%	0	0%	0	0%	1	33%	2	67%	0	0%
Animal Welfare	2	67%	1	33%	0	0%	1	33%	2	67%	0	0%	3	100%	0	0%	0	0%
Recreation	1	100%	0	0%	0	0%	1	100%	0	0%	0	0%	1	100%	0	0%	0	0%
Other PBOs	1	33%	2	67%	0	0%	2	67%	1	33%	0	0%	2	50%	1	25%	0	0%
MBOs	7	88%	1	13%	0	0%	6	60%	3	30%	0	0%	9	90%	0	0%	0	0%
Total	29	66%	14	32%	1	2%	31	65%	14	29%	0	0%	40	82%	5	10%	0	0%

Table 13b: No. & % CSOs management practices in CSOs by thematic area

Thematic area of operation	Inputs are more important than outputs;						Quality of work is more important than the quantity of work produced;						Delegation of responsibilities and control are both important and practiced					
	Positive		Neutral		Problem		Positive		Neutral		Problem		Positive		Neutral		Problem	
	No	%	No	%	No	%	No	%	No	%	No	%	No	%	No	%	No	%
Livelihoods	2	25%	4	50%	2	25%	7	88%	1	13%	0	0%	8	100%	0	0%	0	0%
Caregiving and Rehabilitation	3	30%	7	70%	0	0%	10	100%	0	0%	0	0%	7	78%	2	22%	0	0%

Youth	1	50%	1	50%	0	0%	2	100%	0	0%	0	0%	2	100%	0	0%	0	0%
Good Governance	1	33%	2	67%	0	0%	3	100%	0	0%	0	0%	3	100%	0	0%	0	0%
Arts, Heritage and Culture	1	25%	2	50%	1	25%	2	50%	2	50%	0	0%	4	100%	0	0%	0	0%
Environment	1	50%	1	50%	0	0%	3	100%	0	0%	0	0%	3	100%	0	0%	0	0%
Animal Welfare	1	33%	1	33%	1	33%	3	100%	0	0%	0	0%	3	100%	0	0%	0	0%
Recreation	1	100%	0	0%	0	0%	1	100%	0	0%	0	0%	1	100%	0	0%	0	0%
Other PBOs	0	0%	2	100%	0	0%	2	67%	1	33%	0	0%	3	100%	0	0%	0	0%
MBOs	6	67%	2	22%	1	11%	9	100%	0	0%	0	0%	9	100%	0	0%	0	0%
Total	17	39%	22	50%	5	11%	42	91%	4	9%	0	0%	43	96%	2	4%	0	0%

Table 13c: No. & % CSOs management practices in CSOs by thematic area

Thematic area of operation	Staff are adequately informed about decisions						Decisions are taken on time					
	Positive		Neutral		Problem		Positive		Neutral		Problem	
	No	%	No	%	No	%	No	%	No	%	No	%
Livelihoods	8	100%	0	0.0%	0	0.0%	7	88%	1	12.5%	0	0.0%
Caregiving and Rehabilitation	6	67%	3	33.3%	0	0.0%	7	78%	1	11.1%	1	11.1%
Youth	2	100%	0	0.0%	0	0.0%	2	100%	0	0.0%	0	0.0%
Good Governance	3	100%	0	0.0%	0	0.0%	3	100%	0	0.0%	0	0.0%
Arts, Heritage and Culture	3	75%	1	25.0%	0	0.0%	4	100%	0	0.0%	0	0.0%
Environment	3	100%	0	0.0%	0	0.0%	2	67%	1	33.3%	0	0.0%
Animal Welfare	2	67%	1	33.3%	0	0.0%	1	33%	2	66.7%	0	0.0%
Recreation	1	100%	0	0.0%	0	0.0%	1	100%	0	0.0%	0	0.0%
Other PBOs	3	100%	0	0.0%	0	0.0%	2	67%	1	33.3%	0	0.0%
MBOs	9	100%	0	0.0%	0	0.0%	8	89%	1	11.1%	0	0.0%
Total	40	89%	5	11.1%	0	0.0%	37	82%	7	15.6%	1	2.2%

Thematic area of operation	Both team work and individual responsibility are practiced						Safeguards for accountability and transparency are present						Attention to performance and concern for people are considered;					
	Positive		Neutral		Problem		Positive		Neutral		Problem		Positive		Neutral		Problem	
	No	%	No	%	No	%	No	%	No	%	No	%	No	%	No	%	No	%
Livelihoods	8	100%	0	0%	0	0%	8	100%	0	0%	0	0%	7	88%	1	13%	0	0%
Caregiving and Rehabilitation	9	100%	0	0%	0	0%	10	100%	0	0%	0	0%	6	75%	2	25%	0	0%
Youth	2	100%	0	0%	0	0%	2	100%	0	0%	0	0%	2	100%	0	0%	0	0%
Good Governance	3	100%	0	0%	0	0%	3	100%	0	0%	0	0%	3	100%	0	0%	0	0%
Arts, Heritage and Culture	4	100%	0	0%	0	0%	4	100%	0	0%	0	0%	4	100%	0	0%	0	0%
Environment	3	100%	0	0%	0	0%	2	67%	1	33%	0	0%	2	67%	1	33%	0	0%
Animal Welfare	3	100%	0	0%	0	0%	2	67%	1	33%	0	0%	2	67%	1	33%	0	0%
Recreation	1	100%	0	0%	0	0%	1	100%	0	0%	0	0%	1	100%	0	0%	0	0%
Other PBOs	3	100%	0	0%	0	0%	2	67%	1	33%	0	0%	3	100%	0	0%	0	0%
MBOs	9	100%	0	0%	0	0%	9	90%	0	0%	0	0%	9	100%	0	0%	0	0%
Total	45	100%	0	0%	0	0%	43	91%	3	6%	0	0%	39	89%	5	11%	0	0%

Table 13d: No. & % CSOs management practices in CSOs by thematic area

Table 13e: No. & % CSOs management practices in CSOs by thematic area

Thematic area of operation	Staff should also be allowed to take decisions						Risk-taking is better than playing safe						Long-term goals are more important than short-term					
	Positive		Neutral		Problem		Positive		Neutral		Problem		Positive		Neutral		Problem	
	No	%	No	%	No	%	No	%	No	%	No	%	No	%	No	%	No	%
Livelihoods	8	100%	0	0%	0	0%	6	75%	1	13%	1	13%	4	50%	4	50%	0	0%
Caregiving and Rehabilitation	6	67%	3	33%	0	0%	6	67%	3	33%	0	0%	6	67%	2	22%	1	11%
Youth	2	100%	0	0%	0	0%	1	50%	1	50%	0	0%	1	50%	1	50%	0	0%
Good Governance	3	100%	0	0%	0	0%	3	100%	0	0%	0	0%	3	100%	0	0%	0	0%
Arts, Heritage and Culture	4	100%	0	0%	0	0%	3	75%	1	25%	0	0%	3	75%	1	25%	0	0%
Environment	3	100%	0	0%	0	0%	2	67%	1	33%	0	0%	2	67%	1	33%	0	0%
Animal Welfare	2	67%	1	33%	0	0%	0	0%	2	67%	1	33%	0	0%	2	67%	1	33%
Recreation	1	100%	0	0%	0	0%	0	0%	1	100%	0	0%	1	100%	0	0%	0	0%
Other PBOs	3	100%	0	0%	0	0%	1	33%	2	67%	0	0%	2	67%	1	33%	0	0%
MBOs	9	100%	0	0%	0	0%	7	78%	2	22%	0	0%	9	100%	0	0%	0	0%
Total	41	91%	4	9%	0	0%	29	64%	14	31%	2	4%	31	69%	12	27%	2	4%

Table 14a: No. & % CSOs responses on culture of their organizations by thematic area

Thematic area of operation	All matters in office to be done formally rather than informally						Rational thinking is better than intuitive thinking					
	Positive		Neutral		Problem		Positive		Neutral		Problem	
	No	%	No	%	No	%	No	%	No	%	No	%
Livelihoods	2	25%	6	75%	0	0%	4	50%	4	50%	0	0%

Caregiving and Rehabilitation	6	75%	2	25%	0	0%	5	56%	4	44%	0	0%
Youth	1	50%	1	50%	0	0%	2	100%	0	0%	0	0%
Good Governance	3	100%	0	0%	0	0%	3	100%	0	0%	0	0%
Arts, Heritage and Culture	2	50%	2	50%	0	0%	3	75%	1	25%	0	0%
Environment	1	33%	1	33%	1	33%	0	0%	3	100%	0	0%
Animal Welfare	2	67%	1	33%	0	0%	1	33%	1	33%	1	33%
Recreation	1	100%	0	0%	0	0%	1	100%	0	0%	0	0%
Other PBOs	2	67%	1	33%	0	0%	1	50%	1	50%	0	0%
MBOs	7	78%	1	11%	1	11%	7	78%	2	22%	0	0%
Total	27	61%	15	34%	2	5%	27	61%	16	36%	1	2%

Table 14b: No. & % CSOs responses on culture of their organizations by thematic area

Thematic area of operation	Willing to learn from past mistakes;						Both hierarchy and participation are in balance in the organization;					
	Positive		Neutral		Problem		Positive		Neutral		Problem	
	No	%	No	%	No	%	No	%	No	%	No	%
Livelihoods	8	100%	0	0%	0	0%	8	100%	0	0%	0	0%
Caregiving and Rehabilitation	9	100%	0	0%	0	0%	5	56%	4	44%	0	0%
Youth	2	100%	0	0%	0	0%	1	50%	1	50%	0	0%
Good Governance	3	100%	0	0%	0	0%	3	100%	0	0%	0	0%
Arts, Heritage and Culture	4	100%	0	0%	0	0%	3	75%	1	25%	0	0%
Environment	3	100%	0	0%	0	0%	3	100%	0	0%	0	0%
Animal Welfare	2	67%	0	0%	1	33%	1	33%	2	67%	0	0%
Recreation	1	100%	0	0%	0	0%	1	100%	0	0%	0	0%
Other PBOs	3	100%	0	0%	0	0%	2	67%	1	33%	0	0%
MBOs	9	100%	0	0%	0	0%	8	89%	1	11%	0	0%
Total	44	98%	0	0%	1	2%	35	78%	10	22%	0	0%

15a. No. & % of respondents' CSO capacity of CSOs (office and facilities) by thematic area

Thematic area	Level of sufficiency - Office Furniture								Level of sufficiency - Office machines							
	None		Fully equipped		Moderately equipped		Poorly equipped		None		Fully equipped		Moderately equipped		Poorly equipped	
	No.	%	No.	%	No.	%	No.	%	No.	%	No.	%	No.	%	No.	%
Livelihoods	0	0%	3	38%	4	50%	1	13%	0	0%	3	38%	4	50%	1	13%
Care-giving & Rehabilitation	0	0%	4	33%	7	58%	1	8%	0	0%	5	42%	7	58%	0	0%
Youth	0	0%	1	50%	0	0%	1	50%	0	0%	1	50%	1	50%	0	0%
Good Governance	0	0%	1	33%	1	33%	1	33%	0	0%	1	33%	2	67%	0	0%
Art, Heritage & Culture	0	0%	1	33%	1	33%	1	33%	0	0%	1	33%	2	67%	0	0%
Environment	0	0%	1	33%	2	67%	0	0%	0	0%	1	33%	2	67%	0	0%
Animal welfare	0	0%	0	0%	2	67%	1	33%	0	0%	0	0%	3	100%	0	0%
Recreation	0	0%	0	0%	1	100%	0	0%	0	0%	0	0%	0	0%	1	100%
Other PBOs	1	33%	2	67%	0	0%	0	0%	1	25%	2	50%	1	25%	0	0%
MBOs	0	0%	4	40%	5	50%	1	10%	0	0%	4	40%	4	40%	2	20%
Total	1	2%	17	35%	23	48%	7	15%	1	2%	18	37%	26	53%	4	8%

15b. No. & % of respondents' CSO capacity of CSOs (office and facilities) by thematic area

Thematic area	Level of sufficiency - Car								Level of sufficiency - Other equipment							
	None		Fully equipped		Moderately equipped		Poorly equipped		None		Fully equipped		Moderately equipped		Poorly equipped	
	No.	%	No.	%	No.	%	No.	%	No.	%	No.	%	No.	%	No.	%
Livelihoods	5	63%	0	0%	3	38%	0	0%	1	14%	1	14%	4	57%	1	14%
Care-giving & Rehabilitation	7	58%	0	0%	2	17%	3	25%	3	27%	2	18%	4	36%	2	18%
Youth	1	50%	1	50%	0	0%	0	0%	1	50%	1	50%	0	0%	0	0%
Good Governance	1	33%	1	33%	1	33%	0	0%	1	33%	0	0%	2	67%	0	0%
Art, Heritage & Culture	2	67%	1	33%	0	0%	0	0%	1	33%	2	67%	0	0%	0	0%
Environment	1	33%	1	33%	1	33%	0	0%	1	33%	0	0%	1	33%	1	33%
Animal welfare	0	0%	0	0%	3	100%	0	0%	0	0%	0	0%	3	100%	0	0%
Recreation	1	100%	0	0%	0	0%	0	0%	0	0%	0	0%	1	100%	0	0%
Other PBOs	3	75%	1	25%	0	0%	0	0%	1	33%	1	33%	1	33%	0	0%
MBOs	4	40%	0	0%	2	20%	3	30%	1	10%	1	10%	7	70%	1	10%
Total	25	51%	5	10%	12	25%	6	12%	10	22%	8	17%	23	50%	5	11%

15c. No. & % of respondents' CSO capacity of CSOs (office and facilities) by thematic area

Thematic area	If own premises				If have rented office				If have field offices			
	Yes		No		Yes		No		Yes		No	
	No.	%	No.	%	No.	%	No.	%	No.	%	No.	%
Livelihoods	2	25%	6	75%	8	100%	0	0%	0	0%	7	100%

Care-giving & Rehabilitation	1	8%	11	92%	12	100%	0	0%	2	18%	8	73%
Youth	1	100%	0	0%	1	50%	1	50%	0	0%	1	100%
Good Governance	0	0%	3	100%	3	100%	0	0%	2	67%	1	33%
Art, Heritage & Culture	2	67%	1	33%	1	33%	2	67%	0	0%	3	100%
Environment	1	33%	2	67%	2	67%	1	33%	0	0%	3	100%
Animal welfare	0	0%	3	100%	2	67%	1	33%	2	67%	1	33%
Recreation	1	100%	0	0%	0	0%	1	100%	0	0%	1	100%
Other PBOs	1	25%	3	75%	3	75%	1	25%	1	25%	3	75%
MBOs	0	0%	9	90%	8	80%	2	20%	0	0%	9	90%
Total	9	19%	38	79%	40	82%	9	18%	7	15%	37	80%

Table 16a. No. & % respondents from CSOs evaluating condition of facilities by thematic area

Thematic area	Condition - Office Furniture						Condition - Office Machines					
	Good		Fair		Poor		Good		Fair		Poor	
	No	%	No	%	No	%	No	%	No	%	No	%
Livelihoods	5	63%	1	13%	1	13%	3	43%	3	43%	1	14%
Care-giving & Rehabilitation	7	58%	4	33%	1	8%	6	50%	6	50%	0	0%
Youth	1	50%	1	50%	0	0%	1	50%	1	50%	0	0%
Good Governance	2	67%	0	0%	1	33%	1	33%	2	67%	0	0%
Art, Heritage & Culture	3	100%	0	0%	0	0%	1	33%	2	67%	0	0%
Environment	2	67%	1	33%	0	0%	2	67%	1	33%	0	0%
Animal welfare	0	0%	3	100%	0	0%	0	0%	3	100%	0	0%
Recreation	0	0%	1	100%	0	0%	0	0%	0	0%	1	100%
Other PBOs	2	50%	1	25%	0	0%	2	67%	1	33%	0	0%
MBOs	6	60%	3	30%	1	10%	5	50%	4	40%	1	10%
Total	28	57%	15	31%	4	8%	21	45%	23	49%	3	6%

Table 16b. No. & % respondents from CSOs evaluating condition of facilities by thematic area

Thematic area	Condition - Car						Condition - Other equipment					
	Good		Fair		Poor		Good		Fair		Poor	
	No	%	No	%	No	%	No	%	No	%	No	%
Livelihoods	2	50%	1	25%	0	0%	4	67%	0	0%	2	33%
Care-giving & Rehabilitation	2	50%	2	50%	0	0%	4	44%	3	33%	2	22%
Youth	1	100%	0	0%	0	0%	1	100%	0	0%	0	0%
Good Governance	1	50%	0	0%	1	50%	1	33%	1	33%	1	33%
Art, Heritage & Culture	0	0%	1	100%	0	0%	2	100%	0	0%	0	0%
Environment	1	50%	1	50%	0	0%	0	0%	1	33%	2	67%
Animal welfare	0	0%	3	100%	0	0%	0	0%	3	100%	0	0%
Recreation	0	0%	0	0%	0	0%	0	0%	1	100%	0	0%
Other PBOs	0	0%	2	67%	0	0%	1	50%	0	0%	0	0%

MBOs	1	17%	3	50%	1	17%	4	40%	4	40%	2	20%
Total	8	31%	13	50%	2	8%	17	43%	13	33%	9	23%

Table 18a: Statistics on salary of CSOs (overall) staff by designation

Statistics		Executive Director Salary	Program Officer salary	Adm salary	Finance Officer Salary	Accountant Salary	Field Coordinator Salary	Outreach Coordinator Salary
N	Valid	47	48	48	48	48	48	48
	Missing	1	0	0	0	0	0	0
Mean		3,3811.596	15,644.57	9192.27	9,646.94	4,974.67	3,836.53	2,112.06
Median		30000	15000	0	0	0	0	0
Maximum		100000	59000	53430	40000	25000	34000	20000

Table 18b: Statistics on salary of CSOs (PBOs) staff by designation

Statistics		Executive Director Salary	Program Officer salary	Adm salary	Finance Officer Salary	Accountant Salary	Field Coordinator Salary	Outreach Coordinator Salary
N	Valid	36	38	38	38	38	38	38
	Missing	2	0	0	0	0	0	0
Mean		33,539.194	16,560.55	9,279.37	9,970.05	5,902.87	4,947.11	2,723.45
Median		30000	15983	3250	0	0	0	0
Maximum		100000	59000	39691	40000	25000	34000	20000

Table 18c: Statistics on salary of CSOs (MBO) staff by designation

Statistics		Executive Director Salary	Program Officer salary	Adm. salary	Finance Officer Salary	Accountant Salary
N	Valid	11	11	11	11	11
	Missing	0	0	0	0	0
Mean		34,703.091	12,480.27	8,891.36	8,530.73	1,768.18
Median		30,000	0	0	0	0
Maximum		81,250	54,575	53430	29,973	10,450

Table 19a: No. & % CSOs stating proficiency by level on tasks by thematic area

Thematic Area of Operation	Capacity of staff - Planning						Capacity of staff - Implementation						Capacity of staff - Monitoring					
	Can Do		Partly Do		Cannot Do		Can Do		Partly Do		Cannot Do		Can Do		Partly Do		Cannot Do	
	No	%	No	%	No	%	No	%	No	%	No	%	No	%	No	%	No	%
Livelihoods	6	75%	2	25%	0	0%	7	88%	1	13%	0	0%	7	88%	1	13%	0	0%
Caregiving and Rehabilitation	5	50%	4	40%	1	10%	9	82%	1	9%	1	9%	10	91%	1	9%	0	0%
Youth	2	100%	0	0%	0	0%	2	100%	0	0%	0	0%	2	100%	0	0%	0	0%
Good Governance	3	100%	0	0%	0	0%	3	100%	0	0%	0	0%	3	100%	0	0%	0	0%
Arts, Heritage and Culture	4	100%	0	0%	0	0%	4	100%	0	0%	0	0%	4	100%	0	0%	0	0%
Environment	2	67%	1	33%	0	0%	3	100%	0	0%	0	0%	1	33%	2	67%	0	0%
Animal Welfare	2	67%	0	0%	1	33%	2	67%	1	33%	0	0%	2	67%	0	0%	1	33%
Recreation	0	0%	0	0%	0	0%	1	100%	0	0%	0	0%	1	100%	0	0%	0	0%
Other PBOs	2	67%	1	33%	0	0%	4	100%	0	0%	0	0%	4	100%	0	0%	0	0%
MBOs	7	70%	2	20%	1	10%	10	100%	0	0%	0	0%	10	100%	0	0%	0	0%
Total	33	72%	10	22%	3	7%	45	92%	2	6%	1	2%	44	90%	3	8%	1	2%

Table 19b: No. & % CSOs stating proficiency by level on tasks by thematic area

Thematic Area of Operation	Capacity of staff - Evaluation						Capacity of staff - Financial Management					
	Can Do		Partly Do		Cannot Do		Can Do		Partly Do		Cannot Do	
	No	%	No	%	No	%	No	%	No	%	No	%
Livelihoods	5	63%	2	25%	1	13%	6	75%	1	13%	1	13%
Caregiving and Rehabilitation	6	55%	5	45%	0	0%	9	82%	1	9%	1	9%
Youth	2	100%	0	0%	0	0%	2	100%	0	0%	0	0%
Good Governance	3	100%	0	0%	0	0%	2	67%	1	33%	0	0%
Arts, Heritage and Culture	4	100%	0	0%	0	0%	4	100%	0	0%	0	0%
Environment	0	0%	2	67%	1	33%	2	67%	1	33%	0	0%
Animal Welfare	1	33%	1	33%	1	33%	1	33%	1	33%	1	33%
Recreation	1	100%	0	0%	0	0%	1	100%	0	0%	0	0%
Other PBOs	3	75%	1	25%	0	0%	4	100%	0	0%	0	0%
MBOs	9	90%	1	10%	0	0%	8	80%	2	20%	0	0%
Total	34	69%	12	24%	2	6%	39	80%	6	14%	3	6%

Table 20: Provisions in other legislation vis-à-vis civil society

Name of legislation	Clause No.	Page No.	Provision in Act vis-à-vis Civil Society
Anti-Corruption Act of Bhutan 2006	Ch. 1: 2	2	Application: This Act shall apply to public entity, corporation, person including non-Governmental organization, foundation, trust, charity and civil society using public resource
	Ch. 2: 11	3	(i) Not hold any office of profit in any public or private company, corporation and non-Governmental organization or such other organization.

	Ch. 3: 41	7	(c) Not hold any post in a public or private company or a non-Governmental organization or such other organization whether it carries remuneration or is honorary, other than as may be required in their official capacity as the Chairperson or a member of the Commission (d) Not act as a consultant to any public or private company, business or association nor provide assistance to any such body including a non-Governmental organization or such other organization
	Ch. 4: 50	9	The Commission shall have access to the asset declaration of any person serving under a public entity, any elected person and any person serving under a non-Governmental organization or such other organization that uses public resource.
	Ch. 4 : 54	10	(j) Promote active participation of civil society, non-Governmental and community-based organizations, in the prevention of corruption and the fight against it, to raise public awareness regarding the existence of, causes and gravity of and threat posed by corruption, ultimately to foster a public culture of non-tolerance of corruption
	Ch. 10: 107	17	Any person who, being or having been a public servant or a person having served or serving under a non-Governmental organization or such other organization using public resources
	Ch. 10 : 115	19	Any public servant or a person serving under a non-Governmental organization or such other organization using public resource who fails to declare or makes a false declaration of income, asset and liability under this Act shall be guilty of an offence of violation and liable to penalty as provided under the Penal Code of Bhutan. Failure to declare for a second time shall be a ground for termination from service.
	Ch. 11 : 127	21	A public servant or a person serving under a non-Governmental organization or such other organization using public resource shall declare his income, asset and liability and that of his spouse and dependent in accordance with the guideline and form prescribed by the Commission
	Ch. 11 : 129	22	(p) Head of an NGO and other such organization that uses public resource; and
	Ch. 11 : 138	23	(b) “Abuse of privileged information” means use of privileged information and knowledge including insider trading that a public servant or a person serving under a non-Governmental organization or such other organization using public resource, possesses as a result of his office to provide unfair advantage to another person or to obtain a benefit, or to accrue a benefit for himself or another person or entity
Audit Act of Bhutan 2006	Ch. 4 : 39	15	(h) All entities including non-Governmental organizations, foundations, trusts, charities and civil societies fully or partly funded by the Government; whose loans are approved or guaranteed by the Government; and those receiving funds, grants and subsidies directly or through the Government and collections and contributions from people and fund raised through lottery.
Domestic Violence Prevention Act 2013	Ch. 9 : 92	38	(4) “Civil Society Organization” means an organization registered under the Civil Society Organization Act of Bhutan;
	Ch. 9 : 92	40	(13) “Social Welfare Officer” means a person who is certified as Social Welfare Officer in any Civil Society Organization or a person appointed by the agency under the authority conferred herein under and responsible for social welfare, health, gender and any other roles assigned under this Act

DrukGyalpo Relief Fund Act 2012	Ch. 2 : 8	3	Donations made to the Fund from individual persons, private entities and non-Governmental organizations within and outside country will not be considered when determining the maximum ceiling of the fund, Nu. 100 million
Election Act of the Kingdom of Bhutan	Ch. 8 : 136	47	(f) Does not receive money or any assistance from foreign sources, be it Governmental, nonGovernmental, private organizations, or from private parties or individuals
Public Election Fund Act 2008	Ch. 14 : 141	52	A party or a candidate shall not receive money or any assistance from foreign sources, be it Governmental, nonGovernmental, private organizations, or individuals
Public Finance Act of Bhutan 2007	Ch. 10 : 190	36	(n) “grant” means any unrequited transfer of money or resources from one Government unit to another Government unit or, from or to a foreign Government, an international organization, or a non-Governmental organization
Speaker’s Act 2004	No Ch. :10	9	(6) end a discussion if the submissions indicate that the matter at issue should be resolved by another branch of the Royal Government or by nonGovernmental persons, without deliberation in the National Assembly
Anti-Corruption Act 2011	Ch. 1 : 4a	4	Employees of Civil Society Organizations, whether or not registered; and
	Ch. 2 : 12	9	Not hold any office of profit whether public (i) or private or in Civil Society Organizations; or
	Ch. 2 : 20	18	The Chairperson shall commission a Disciplinary Inquiry Committee drawing diverse memberships which may include a member from Civil Society Organizations to investigate allegations of serious misconduct
	Ch. 2 : 41	34	Involve research and training institutions, and Civil Society Organizations in conducting corruption-related research work and the production of books, training and promotional materials, training programs and manuals
	Ch. 2 : 60	49	Any person who, being or having been a public servant or serving or having served in a Civil Society Organization or such other individual or organization using public resources
	Ch. 10 : 170	139	The Commission shall promote active participation of civil society, non-Governmental and community based organizations, in the prevention of and the fight against corruption to raise public awareness regarding the existence of, causes and gravity of and threat posed by corruption
	Ch. 10 : XV	151	A Civil Society Organization, whether or not registered
	Ch. 10 : 12	156	The Heads of Civil Society Organizations
Child Care and Protection Act 2011	Ch. 3 : 34	10	Volunteers, voluntary or civil society organizations, social institutions and other community resources may be called upon to contribute effectively to the rehabilitation of children in difficult circumstances and in conflict with law
	Ch. 3 : 37	11	The Government shall emphasize on preventive policies facilitating the socialization and integration of a child in conflict with law, through family, community, schools, vocational training, and voluntary and civil society organizations.
	Ch. 17 : 243	66	“Independent observer” means and includes a person known to the child, a person working voluntarily or in civil society organization and whose presence is accepted by the child during adjudication or other proceedings

Water Act of Bhutan 2011	Ch. 3 : 15	10	(j) Civil society organizations and the media for assisting in prevention of water pollution and sustainable use of water resources through education, public awareness and promoting public-private partnership
	Ch. 3 : 19	12	The Competent Authorities may enter into contracts or other forms of arrangements with private parties, including and civil society organizations, to provide for water related infrastructure and service
	Ch. 6 : 27b	15	(vi) Registered environmental non-Governmental organization
	Ch. 17 : 83	42	(e) Competent Authorities means the Ministries, Agencies, Local authorities, committees, CSOs or any other entity as may be determined by the Commission as the competent authority
	Ch. 17 : 83	46	(cc) Water User Association means the Association formed as per the Section 50 of this Act. Water User Association is not to be governed by Civil Society Organization (CSO) Act of Bhutan
Tobacco Control Amendment Act 2014	No Ch. :19	4	Any Civil Society organization may conduct awareness programs on the ill effects of tobacco consumption
Tobacco Control Act of Bhutan 2010	Ch. 5 : 20	11	(d) awareness and participation of private agencies and non-Governmental organizations in developing and implementing inter sectoral programmes and strategies for tobacco control; and
	Ch. 5 : 27	16	(e) provide direction to network with international organizations, regional organizations, local and foreign non-Governmental organizations for carrying out tobacco control effectively
	Ch. 9 : 41	24	Functions of Civil Society Organization To conduct awareness programme on ill effects of tobacco consumption in their locality and community.
Child Adoption Act of Bhutan 2012	Ch. 3:10	4	Application: The Competent Authority may provide adoption services of all nature with respect to a child, and may accredit a civil society organization to provide adoption services.
	Ch. 3:12	5	A civil society organization shall apply to the Competent Authority for accreditation as an adoption service provider for the purpose of providing adoption services
Consumer Protection Act of Bhutan 2010	Ch. 12: 84 (c)	30	Application: The Consumer Board shall consist of the following members: Two representatives of Civil Society Organizations.
	Ch. 12: 93(b)	34	The Local Government shall appoint the Members of the Dispute Settlement Committee from among the following for a period of three years: (b) Representative of Civil Society Organizations

Table 21: No. & % CSOs' source of funds by source by CSO type

Source of funds	CSO Status					
	PBO		MBO		Total	
	No.	%	No.	%	No.	%
Donor	30	94%	2	6%	32	100%
Raised funds	20	87%	3	13%	23	100%
Trust fund interest	5	83%	1	17%	6	100%

Corporate (CSR)	7	88%	1	13%	8	100%
Membership fees	12	55%	10	46%	22	100%
Social enterprise	9	82%	2	18%	11	100%
Personal	1	100%	0	0%	1	100%

Table 22a: No. & % CSOs' source of funds by source by CSO thematic area

Source of funds	Livelihoods		Care-giving & Rehabilitation		Youth		Good Governance		Art, Heritage & Culture		Environment	
	No.	%	No.	%	No.	%	No.	%	No.	%	No.	%
Donor	6	19%	7	22%	2	6%	3	9%	3	9%	2	6%
Raised funds	3	13%	8	35%	1	4%	0	0%	1	4%	1	4%
Trust fund interest	1	17%	0	0%	1	17%	1	17%	0	0%	1	17%
Corporate (CSR)	2	25%	2	25%	1	13%	1	13%	1	13%	0	0%
Membership fees	3	14%	5	23%	0	0%	0	0%	0	0%	2	9%
Social enterprise	3	27%	2	18%	1	9%	0	0%	2	18%	0	0%
Personal	0	0%	0	0%	0	0%	0	0%	0	0%	0	0%

Table 22b: No. & % CSOs' source of funds by source by CSO thematic area

Source of funds	Animal welfare		Recreation		Other PBOs		MBOs		Total	
	No.	%	No.	%	No.	%	No.	%	No.	%
Donor	2	6%	1	3%	3	9%	3	9%	32	100%
Raised funds	2	9%	0	0%	4	17%	3	13%	23	100%
Trust fund interest	1	17%	0	0%	0	0%	1	17%	6	100%
Corporate (CSR)	0	0%	0	0%	0	0%	1	13%	8	100%
Membership fees	1	5%	1	5%	1	5%	9	41%	22	100%
Social enterprise	1	9%	0	0%	1	9%	1	9%	11	100%
Personal	1	100%	0	0%	0	0%	0	0%	1	100%

Table 23: Donors supporting CSOs by type and year

Year	Donors External	Donors Domestic
2010	GOI, Helvetas, International organisations, Omega Foundation, SDF, UNICEF, UNDP, Elysium Foundation, PEI-UNDP, FAO, Global Fund for Children, ADB, Bhutan Foundation, UNDP, Rigdang Foundation	Membership, Pelden Group, TCB, Corporates, domestic organisations, Druk Air, indirect contributions, Bhutan Post, private companies, social enterprises
2011	CFLI, CSOFF, Helvetas, International organizations, IPPF, Omega Foundation, Rigdang Foundation, SDF, UNICEF, GEF, GOI, UNESCO, UNFPA, CSOFF, UNDP, CCO, Gerard, Norewegian, WWF, Bhutan Foundation, Dabida, ICIMOD,	Donation, membership, TCB, Druk Air, TCB, individual donors. Private companies, Pelden Group

2012	ADB, CSOFF, Dr. John, EV Germany, EU, Helvetas, Japan Fund, Omega Foundation, Rigdang Foundation, SDF, UNFPA/FI, UNICEF, CSOFF, GEF, IDRC, Indian Embassy, MBRC, Colombo Plan, IPPF, JFPR-ADB, Maitri Trust, Bhutan Foundation, Danida, ICIMOD, SCF, UNDP, McKinsey, SBFIC, Norwegian Govt.	Donations, GNHC, Kidu Foundation, membership, TCB, BDBL, TCB, Druk Air, Bhutan Trust Fund, Social enterprises, DGPC, private companies, MOAF, Pelden Group
2013	ACO, Brigitte Bardot Foundation, CSOFF, Danida, EV Germany, Helvetas, IDRC, International agencies, Japan Fund, MBRC, Rigdang Foundation, SDF, UNICEF, UNICEF, ABILIES, EU Fund, GFC, India Bhutan Friendship Association, SDC, UNDP, AHF, Alstom Foundation, CCO Nepal, ADB, HNSA/SDF	Donation, Kidu Foundation, membership, MOE, NBCC, TCB, Domestic, MOAF, GNHC, MOH, Social enterprises, Pelden Group, private individuals, NCWC
2014	ABILIES, Bridgette Bardot Foundation, CSOFF, Danida, EU, EV Germany, EU, Goodwill, IFRC, Japan Foundation, MBRC, Norway, SDC, SDF, UNESCO, UNICEF, Enlightened, Gerard, UNICEF, CFLI, Norgmission, Omega Foundation, CSF, GEF, MBRC, SDC, UNESLAD, Alstom Foundation, Maiti Foundation, SNV, World Bank, YBI, GOI,	APIC, membership, MOE, NCWC, RGIB, NCWC, SABAH Bhutan, TCB, Tour operators, Bhutan Trust Fund, MOLHR, BOIC, DHI
2015	Bangladesh Embassy, Brigitte Bardot Foundation, CSOFF, Depoi Consulting, EU, EV Germany, GOI, IDRC, IPPF, Karuna Foundation, KOICA, MBRC, Norgmission, Rigdang Foundation, SDC, SDF, UNESCO, UNICEF, CBI, CFLI, EU, India Bhutan Friendship, Master Han, Omega Foundation, GEF, UNICEF, ACO, MLI	BOB, donation. HM Grandmother, membership, MOE, TCB, BDBL, social enterprise, Dr. Saamdu, MOIC, BTSEC, SABAH, Uma Paro, APIC, TCB, ABTO, Bhutan Trust Fund for EC, READ Bhutan, BCMD
2016	SDC, UNICEF, US Bureau, UNDP, ADB, SCF, WWF, Colombo Plan, JFGE, ABTO, READ, Shejun, Helvetas, Bhutan Foundation, IPPF, AHF, Alerce Trust, CARLEP, GEF, Tomkate,	RICBL, BOBL, T-Bank, BNB, DHI, Tomkate, Interest from savings, HM's Office, Membership
2017	WTG, Weltierschutz Gesselsht, SDF, UNICEF, FCPF, WWF, HM's Office, ADB, RTA, CFLI, UN, IPPF, AHF, Bhutan Foundation, DIPD, International IDEA, Colombo Plan, GOI, Goodwill	Public contribution, individual membership, MOH
2018	EU-Helvetas, DIPD, Multi-country South Asia Global, Ferring Foundation, Opening Your Heart to Bhutan, IDEA International, Grimm Joint Venture Ltd., KNFC Japan, Bridgette Bardot Foundation, Schumacher College, UNODC, SDF, Volunteer Action Network, Krupp Foundation, Asia Philanthropic, GLRA Germany, TI Cambodia, UNICEF Community Radio, Australian High Commission, Como Foundation, REDD+, Amplify Change,	Royal Secretariat, RMA, , Private donations, JOCA, RENEW, ACO, Lhaki Group, BTSEC, Druk PNB, Indian Embassy, MOLHR, BPC, BOB, WWF Bhutan
2019	Tebtebba, CFLI, SCF, ADB, UNICEF, SGP, WHO, DIPD, Nat Geo, Amplify Change, Karuna Foundation, IDEA International, NABU Germany, AAIR, German Embassy, Water Keeper Alliance, SAFANSI, Japanese Grassroots Grant, SSB, GLRA/BMZ, CIVICUS, Wiki Media Foundation, Normisjon, UNESCO,	EU-Helvetas, RENEW, SDF, Religious body, Individual donors, Bhutan Foundation, RENEW, MBRC

Table 24a: Total funds received by thematic area (2010-2013)

Year	2010	2011	2012	2013	Total
Livelihoods	38,506,056.36	41,097,233.84	64,888,156.00	47,571,254.44	192,062,700.64
Caregiving & Rehabilitation	2,097,380.00	439,006.00	4,777,333.00	7,268,805.69	14,582,524.69
Youth	3,818,656.00	9,715,413.00	6,306,339.00	4,629,609.00	24,470,017.00
Good Governance	7,616,142.00	25,742,321.00	3,531,427.83	20,139,438.00	57,029,328.83
Arts, Heritage & Culture	13,080,000.00	36,061,767.00	4,591,486.90	3,947,745.00	57,680,998.90
Environment	15,544,402.59	4,163,472.99	4,158,405.55	8,522,346.68	32,388,627.81
Animal Welfare	1,572,377.00	56,977.00	84,557.00	5,587,831.56	7,301,742.56
Recreation			200,000.00	2,000,000.00	2,200,000.00
Other PBOs			21,406,201.60	13,788,288.00	35,194,489.60
MBOs	2,584,000.00	2,870,000.00		43,329,264.00	48,783,264.00
Total	84,819,013.95	120,146,190.83	109,943,906.88	156,784,582.37	471,693,694.03

Table 24b: Total funds received by thematic area (2014-2017)

Year	2014	2015	2016	2017	Total
Livelihoods	62,381,658.41	114,271,243.00	48,337,833.30	193,351,332.30	418,342,067.01
Caregiving & Rehabilitation	9,970,885.70	26,355,001.84	20,541,066.73	82,164,226.92	139,031,181.19
Youth	32,838,192.00	4,615,788.36	37,484,059.87	16,368,668.10	91,306,708.33
Good Governance	24,011,159.68	22,640,980.00	11,615,221.00	46,460,884.00	104,728,244.68
Arts, Heritage & Culture	2,281,270.00	226,838.00	10,907,072.00	45,188,288.00	58,603,468.00
Environment	6,843,568.18	29,147,965.00	27,359,102.40	1,189,229,228.60	1,252,579,864.18
Animal Welfare	284,364.97	14,603,814.90	2,796,848.57	112,241,180.28	129,926,208.72
Recreation					
Other PBOs	3,855,710.80	15,761,952.00	10,832,316.00	43,329,264.00	73,779,242.80
MBOs	34,015,091.25	17,645,196.00	22,711,779.00	222,847,116.00	297,219,182.25
Total	176,481,900.99	245,268,779.10	192,585,298.87	1,951,180,188.20	2,565,516,167.16

Table 24b: Total funds received by thematic area (2018-2019)

Year	2018	2019	Total
Livelihoods	22,683,944.99	84,811,704.50	107,495,649.49
Caregiving & Rehabilitation	8,035,918.35	3,477,070.95	11,512,989.30
Youth	6,574,239.00	1,236,135.00	7,810,374.00
Good Governance	9,558,109.00	8,873,872.00	18,431,981.00
Arts, Heritage & Culture	10,453,207.20	-	10,453,207.20

Environment	97,911,918.90	16,675,450.00	114,587,368.90
Animal Welfare	-	-	0.00
Recreation	-	-	0.00
Other PBOs	-	-	0.00
MBOs	6,574,239.00	1,236,135.00	7,810,374.00
Total	161,791,576.44	116,310,367.45	278,101,943.89

Table 25: No. & % CSOs stating adequacy of funds by level and thematic area

Thematic area		Adequacy of funds				
		Sufficient	Moderately sufficient	Moderately insufficient	Highly insufficient	Total
Livelihoods	No.	2	4	0	0	6
	%	33%	67%	0%	0%	100%
Care-giving & Rehabilitation	No.	2	6	1	2	11
	%	18%	55%	9%	18%	100%
Youth	No.	0	2	0	0	2
	%	0%	100%	0%	0%	100%
Good Governance	No.	1	2	0	0	3
	%	33%	67%	0%	0%	100%
Art, Heritage & Culture	No.	1	2	0	0	3
	%	33%	67%	0%	0%	100%
Environment	No.	1	0	2	0	3
	%	33%	0%	67%	0%	100%
Animal welfare	No.	0	2	1	0	3
	%	0%	67%	33%	0%	100%
Recreation	No.	0	1	0	0	1
	%	0%	100%	0%	0%	100%
Other PBOs	No.	0	2	1	0	3
	%	0%	67%	33%	0%	100%
MBOs	No.	0	6	1	3	10
	%	0%	60%	10%	30%	100%
Total	No.	7	27	6	5	45
	%	16%	60%	13%	11%	100%

Table 27a: No. & % CSOs sustainability parameters by thematic area

Thematic area of operation	Can target groups served continue without products and services delivered by your CSO?		Can the CSO continue supporting the target group without external assistance?		Are there sufficient partners/stakeholders existing to carry out CSO activities?	
	Yes	No	Yes	No	Yes	No

	No	%	No	%	No	%	No	%	No	%	No	%
Livelihoods	6	75%	2	25%	5	63%	3	38%	7	88%	1	13%
Caregiving and Rehabilitation	2	29%	5	71%	1	13%	7	88%	7	70%	3	30%
Youth	2	100%	0	0%	1	50%	1	50%	1	50%	1	50%
Good Governance	1	50%	1	50%	1	33%	2	67%	1	33%	2	67%
Arts, Heritage and Culture	0	0%	3	100%	1	25%	3	75%	4	100%	0	0%
Environment	0	0%	1	100%	1	50%	1	50%	2	67%	1	33%
Animal Welfare	0	0%	3	100%	0	0%	3	100%	1	50%	1	50%
Recreation	0	0%	1	100%	0	0%	1	100%	1	100%	0	0%
Other PBOs	1	33%	2	67%	1	33%	2	67%	1	33%	2	67%
MBOs	4	40%	6	60%	3	30%	7	70%	4	40%	6	60%
Total	16	40%	24	60%	14	32%	30	68%	29	63%	17	37%

Table 27b: No. & % CSOs sustainability parameters by thematic area

Thematic area of operation	Is there continuing need of target groups for the CSOs services?				Will it take a long time to permanently fulfill the needs of the target group?			
	Yes		No		Yes		No	
	No	%	No	%	No	%	No	%
Livelihoods	8	100%	0	0%	3	100%	0	0%
Caregiving and Rehabilitation	8	89%	1	11%	2	100%	0	0%
Youth	2	100%	0	0%	1	100%	0	0%
Good Governance	3	100%	0	0%	0	0%	0	0%
Arts, Heritage and Culture	3	100%	0	0%	0	0%	0	0%
Environment	2	67%	1	33%	0	0%	0	0%
Animal Welfare	2	100%	0	0%	0	0%	0	0%
Recreation	1	100%	0	0%	1	100%	0	0%
Other PBOs	2	100%	0	0%	2	100%	0	0%
MBOs	10	100%	0	0%	2	100%	0	0%
Total	41	95%	2	5%	11	100%	0	0%

Annex-3: Study Tools

QUESTIONNAIRE NO. 1 FOR CSOs

(Output 1: CSO sector mapped)

Individual interview with the Chief Executive Officer of the CSO

1. What activities has your CSO carried out to benefit your target group since the establishment of your CSO?
(Do they have annual progress reports and can these be shared?)
2. In which part of the country do you carry out your project/CSO activities?
3. What results were you able to achieve after completing the activities?
4. What outcomes has your CSO achieved on achieving the results of activities?
(Also ask for progress reports submitted by CSOs to donors)
5. Which activities, if any, do you carry out which also the Government or other agencies carry out?
(Also ask for progress reports submitted by CSOs to donors. The counterpart RGOB agency should be asked for statistics on indicators for both targets and achievement till date).
6. If it is the practice to align your activities with RGOB Plans, what was your CSO's contribution (in numbers; percentage etc.) to the Government's National Key Result Areas (NKRAs) and Key Performance Indicators (KPIs) and targets set for and contained in the 11thFYP Document by the RGOB agency?
7. How many beneficiaries have benefited from your CSO's activities? How many of them are male and how many are female?
8. What are the factors outside of your organization facilitating or which may facilitate your CSO?
(Probes: Legal, political, economic, technical, socio-cultural factors)
9. What are the factors outside of your organization constraining or that may constrain your CSO?
(Probes: legal, political, economic, technical, socio-cultural factors)
10. In what way (if possible) can these factors be influenced? By whom?

11. Which agencies does your CSO work/compete with: -

Type of agency	Name of agency	Relations with agency
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		<i>(Note: cooperation hierarchy, enjoy legitimacy, view of customers, relationship with competitors, how is market divided?)</i>
Collaborators <i>(Their inputs are required for your activities or your inputs to theirs)</i>		
Partners <i>(Work closely together till the activity is completed)</i>		
Competitors <i>(Overlap in activities; compete for work, funds)</i>		
Target groups <i>(Your CSO works for their benefit)</i>		

(Output 2: CSO sector mapped)

A. Inputs used for implementation of mission

(Ask: Is there anybody in charge of staff/personnel issues?)

If there is, then ask if you can meet that person to leave the forms rather than ask the Executive Director then SKIP to 7 below).

12. How many staff do you have in your CSO?

Sex of staff	Female	Male	Total
No. of staff			

13. What is their employment status?

Type of employment	Permanent (Nos.)	Contract (Nos.)	Volunteer (Nos.)	Total
No. of staff				

14. What is the age of staff?

Age of staff	Number staff below 25 years of age	Number of staff 26 to 35 years of age	Number of staff 36 years and above
No. of staff			

15. What is the range of experience of staff?

No. of years experience of staff	2 years and less	3 to 5 years	More than 5 years
No. of staff			

16. From where in Bhutan does your staff come from?

Region of origin of staff	West Bhutan	Central Bhutan	East Bhutan	South Bhutan
No. of staff				

17. What is the capacity of staff to perform the following tasks?

<i>Task</i>	<i>Can do</i>	<i>Partly Do</i>	<i>Cannot Do</i>
Planning of projects			
Implementation of activities			
Monitoring of activities			
Evaluation of activities			
Financial management			

E. Strategies

- 18. Is a long-term plan of action (strategy) developed/written for your CSO?
- 19. If yes, what strategies does your CSO use in carrying out your CSO's Mission?
- 20. How diligently are the written strategies followed?
- 21. If the strategies are not written down, how well does your CSO still follow these strategies in practice?
- 22. Are the plans followed and monitored?

F. Structure

- 23. How many functional units/divisions does your organization have? (See organogram)
- 24. Do all staff in your CSO have written job descriptions?
- 25. If not written down, is it a problem? Why or why not?
- 26. How does staff know what they are supposed to do?
- 27. What staff performance appraisal systems exist? (180 degrees/360 degrees appraisal systems)
- 28. How does coordination among different units/divisions take place? (e.g. meetings, frequent contact between unit heads, joint execution, communication).
- 29. Do the interactions happen formally or informally? Explain.
- 30. Is there adequate communication between management levels? How?

G. Systems

(See table in attached page)

Questions	Yes	No	33. Is this a formalized/written procedure or not?	
			Yes	No
31. Are there clear methods and techniques defined to transform inputs to outputs?				
32. Is there a process for staff to provide feedback to supervisors on any matter?				
33. Is there a process for supervisors to provide feedback to staff on any matter?				
34. Is there a means for monitoring of staff and project activities?				
35. Is there a means for communication of decisions to all staff from management?				

36. Are there well-established financial, administrative and logistic means to support rest of the activities?				
37. Are there procedural manuals developed and used by the CSO for different aspects of management (administrative, financial, HRM etc.)?				
38. Are there research, development or quality assurance to improve other processes (21-25)?				

39. Are these systems developed by your CSO or have they been replicated from other organizations?

H. Staff

Questions	Yes	No	Explain
40. Are there clear criteria and procedures for selection of staff?			
41. Are there reward systems based on performance?			
42. Are there any means to motivate staff?			
43. Are there opportunities for staff to progress along the career ladder?			
44. Are there opportunities for staff to avail training opportunities?			

I. Management style

Questions (<i>I WILL READ OUT A STATEMENT & IF YOU CAN KINDLY COMMENT ON IT</i>)	Positive aspect (+)	Neutral (+/-)	Problem (-)
45. Internal relationships are more important than external relationships;			
46. People in the organization are more important than the means/systems;			
47. The performance of staff is recognized more than the relations they may have with managers;			
48. Inputs are more important than outputs;			
49. Quality of work is more important than the quantity of work produced;			
50. Delegation of responsibilities and control are both important and practiced			
51. Staff are adequately informed about decisions			
52. Decisions are taken on time			
53. I allow staff to also take part in making decisions;			
54. I prefer to take risks rather than play safe;			
55. I prefer to work for long-term goals rather than short-term;			
56. I prefer all things in the office to be done in a formal way rather than informal;			
57. I work based on rational thinking rather than intuitive thinking;			

J. Culture

Questions	Positive aspect (+)	Neutral (+/-)	Problem (-)
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58. Both team work and individual responsibility are practiced;			
59. Safeguards for accountability and transparency are present in the organization;			
60. Attention to performance and concern for people are considered;			
61. Willing to learn from past mistakes;			
62. Both hierarchy and participation are in balance in the organization;			

I. Sustainability

Questions	Yes	No	Reason
63. Can target group served continue without products and services delivered by your CSO?			
64. Can the CSO continue supporting the target group without external assistance?			
65. Are there are sufficient partners/stakeholders to carry out CSO activities?			
66. Is there continuing need of target groups for the CSOs services?			
67. How long will it take to fulfill the needs of the target group?			

(Output 3: Policy issues and linkages with Government identified)

68. How does your CSO interact with CSO Authority and other RGOB agencies including local Government (*dzongkhag* and *gewog* administrations)?
69. What is the nature of your working relationship with Government agencies? (only *share information; meet together; plan together; execute together*)
70. What challenges do you face while working/coordinating with Government agencies?
71. How can CSOs and Government (CSOA, other RGOB agencies) work better together?
72. How can CSOs participate better with Government?
- 73.

(Output 4: Resource mobilization and structure assessed)

74. How much funds have donors and the RGOB, through CSOA/CSOFF sanctioned for your CSOs until now? Are the amounts available by year since 2010 to show trends?
75. For what activities of your CSO were these funds released?
76. How much funds have been committed for your CSO in the next 3 years? (*By whom – donors, RGOB, etc.? For which activities?*)
77. What are the current gaps in financing faced by your CSO (how much funds do you need to carry out your activities in the next 3 years)?
78. What amount of funds is under consideration in the next 3 years?
79. What strategies are there in place in your CSO to attract funding for your CSO?

QUESTIONNAIRE NO. 3 FOR CSOA

(Output 3: Policy issues and linkages with Government identified)

1. To what extent are CSOs complying with the CSO Act (2007) and Rules and Regulations (2010)? Please explain.
2. What are some of the areas where CSOs have difficulty in complying with existing legislation? Why?
3. Which provisions of the existing legislation pertaining to role of the CSO Authority/RGoB do you think needs to be amended? Why?
4. Which areas of the existing legislation pertaining to CSOs do you think needs to be amended? Why?
5. How does the CSO Authority interact with CSOs?
6. What are the constraints faced by the CSO Authority while engaging with CSOs?
7. What could be done to improve the working relationship between the CSO Authority and CSOs?
8. How can the Government participate better in the CSO sector?
9. How can CSOs and Government (CSOA, other RGOB agencies) work better together?

(Output 4: Resource mobilization and structure assessed)

10. How much funds have donors and the RGOB, through CSOA/CSOFF sanctioned for CSOs in Bhutan until now?
(Amounts by year to show trends)
11. How have these funds been distributed by different types of CSOs (sectors they work in)?
12. How much funds have been committed for next 3 years?
(By whom – donors, RGOB, etc.? For which sector?)
13. What are the current gaps in financing faced by CSOs?
14. What strategies are in place for fund mobilization for CSOs?

QUESTIONNAIRE NO. 3: FOR THE FINANCE OFFICERS of CSOs

1. What is the salary received per month by staff?

Position/Designation	Sex		Salary per month (Nu.)	Other benefits/perks/incentives
	Male	Female		
Executive Director/Head				
Program Officer				
Adm. Officer				
Finance Officer				
Accountant				
Field Coordinator				
Outreach field staff				

B. Equipment

2. What type of equipment does your CSO own? (Please tick in rows in below table)
(You could refer to inventory register maintained for your CSO)

Item	None	Fully Equipped	Moderately equipped	Poorly equipped	Condition (Good/Fair/Poor)
Office furniture					
Office machines (copier, fax, PCs, printer, scanner etc.)					
Car					
Equipment					

C. Infrastructure

3. What type of infrastructure does your CSO own?

Item	Yes	If yes, No. owned	No
Own office building			
Rented office			
Field offices			

D. Assets

4. What other assets does the CSO own?

E. Finance

5. From where do you receive funds for your CSO? *(Tick all that applies - more than 1 response possible)*

<i>Item</i>	<i>Donor</i>	<i>Raised funds</i>	<i>Trust Fund interest</i>	<i>Corporate (CSR)</i>	<i>Membership fee</i>	<i>Social enterprise (business)</i>	<i>None</i>
Source of funds							

6. How adequate are funds received? *(Tick one box that applies)*

<i>Item</i>	<i>Sufficient</i>	<i>Moderately sufficient</i>	<i>Moderately insufficient</i>	<i>Highly insufficient</i>
Adequacy level				

(Output 4: Resource mobilization and structure assessed)

7. How much funds have donors including RGOB through CSOA/CSOFF or others funded your CSOs activities until now?

(Please provide amounts year by year to show trends since 2010)

Year	Donor	Amount		Year	Donor	Amount
2010	1. 2. 3. 4.			2013	1. 2. 3. 4.	
2011	1. 2. 3. 4.			2014	1. 2. 3. 4.	
2012	1. 2. 3. 4.			2015	1. 2. 3. 4.	

8. For what activities of your CSO were these funds released?

9. How much funds has been committed (your CSO expects to receive), including by RGOB, for your CSO in the next 3 years? From whom?

Year	Donor name	Amount (Nu.)
2017		
2018		
2019		

10. For which activities will you receive funds?

11. What are the current gaps in financing faced by your CSO?

(How much funds do you need to carry out your activities in the next 3 years)?

12. What is your CSO doing to attract/apply for funding for your CSO?

For any inquiries on the form, please contact Saroj K. Nepal, Consultant (Mobile: 1762 4568) / 328188/ Email: sknepal68@gmail.com

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