tend to be happier than poor people. The most efficient outcome for each country is to have higher growth in GDP when its neighbor has lower income. This statement is known as "Gross National Happiness" which was coined by the former King Jigme Singye Wangchuck in 1972. The concept of GNH declare to be established on principle that true development of human society occur when material and subjective development take place side by side to balance and support each other. As demonstrated by S. Priesner (1999, p.27) "The approach is not an intellectual construct detached from practical experience, but rather the translation of a cultural and social consciousness into development priorities". Aside from obvious development of material well being: increase GDP at national level and income at the household level, Bhutan's development included achievement of less quantifiable objectives such as ensuring subjective well being of the population, protection of Bhutan's rich natural resources and unique cultural tradition.