



ROYAL GOVERNMENT OF BHUTAN

ANNUAL FINANCIAL STATEMENTS

FISCAL YEAR 2002-2003

**Department of Budget and Accounts
Ministry of Finance**

August 2004



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ROYAL AUDIT AUTHORITY

(*A Clean Public Service - Nation's Pride*)



RAA(PPD-CERT-AFS)2005/ 3909

4th January, 05.

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***Certificate of the Auditor General
on the Annual Financial Statement of the Royal Government of Bhutan for
the Financial Year 2002-2003.***

The Annual Financial Statement of the Royal Government of Bhutan for the Financial Year 2002-2003 has been audited under my direction in accordance with the provision under Chapter XI sub-chapter 11.1.1.2 of the Financial Rules and Regulations (FRR) 2001.

The audit had not detected any material mis-statement and fundamental errors in incorporating the figures in the financial statement. Considering the evolving stage of the preparation process, the Financial Statement reflects a true and fair view of the budgetary operations of the government subject to some inadvertent minor lapses.

This statement should be read together with the auditor's opinion appended herewith.

(Kunzang Wangdi)
Auditor General of Bhutan

Auditing Beyond Books of Accounts: *Auditing In-action*

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INTRODUCTION

The Annual Financial Statements of the budgetary operations of the Royal Government for the Financial Year (FY) 2002-2003 corresponding to the first year of the Ninth Five Year Plan are presented as per the provisions of the Financial Rules and Regulations, 2001 (FRR-2001). The Government receipts and payments are presented and the financial performance of FY 2002-2003 is compared with that of the previous FY 2001-2002.

The Annual Financial Statements for the FY 2002-2003 contains detailed reports on Government financial sources and uses, Reconciliation of Government Consolidated Account, Reconciliation of Budget Fund Account, Statement of Government Equity Holdings and the Statements of Outstanding Loans of the Royal Government as on 30th June 2003.

OVERVIEW

The FY 2002-2003 started with an approved budget appropriation of Nu. 11,222.887 million and a budget deficit* of Nu. 500 million. At the time of presentation to the National Assembly session of June 2003, the approved budget showed an upward revision to Nu. 11,240.138 million and the budget deficit soared to Nu. 1,655.582 million. This was due to drop in Government of India's Program Grant support to Nu. 800 million from the initial projection of Nu. 2,000 million. The comparison of approved budget with that of revised budget is as presented below:

SUMMARY OF VARIATION BETWEEN APPROVED AND REVISED BUDGET ESTIMATES OF FY 2002-2003

(Nu in Million)

APPLICATION OF FUNDS	BUDGET ESTIMATES		VARIANCE	SOURCE OF FUNDS	BUDGET ESTIMATES		VARIANCE
	APPROVED (Nu)	REVISED (Nu)	%		APPROVED (Nu)	REVISED (Nu)	%
A. EXPENDITURE:	10,916.030	10,888.019	(0.257)	A. INTERNAL RECEIPTS	5,100.215	5,100.215	-
i. Current	4,597.266	4,863.783	5.797	i) Tax	3,086.624	3,086.624	-
ii. Capital	6,318.764	6,024.236	(4.661)	ii) Non-Tax	2,013.591	2,013.591	-
B. REPAYMENTS:	240.317	240.317	-	B. RECOVERY OF LOANS	38.244	38.244	-
i. Internal	-	-	-	C. GRANTS	4,413.667	3,299.729	(25.238)
ii. External	240.317	240.317	-	i) In Cash	4,180.310	3,004.457	(28.128)
C. LENDING	66.540	111.802		ii) In Kind	233.357	295.272	
D. ADVANCE:	-	-	-	D. BORROWINGS	1,152.428	1,128.328	(2.091)
E. MISC. PAYMENTS	-	-	-	i) Internal	-	-	-
F. SURPLUS	-	-	-	ii) External	1,152.428	1,128.328	(2.091)
				E. MISC. RECEIPTS	18.333	18.040	(1.598)
				F. DEFICIT	500.000	1,655.582	231.116
TOTAL PAYMENTS	11,222.887	11,240.138	0.154	TOTAL RECEIPTS	11,222.887	11,240.138	0.154

- Note:**
1. Approved budget and Revised budget estimates are exclusive of non-plan projects viz. Kurichu Hydro Power Project (KHPP) and Dungsum Cement Project (DCP)
 2. Revised budget is as reported to the National Assembly session of June 2003.

Sources: Department of Budget & Accounts (DBA), Department of Aid & Debt Management (DADM) and Department of Revenue & Customs (DRC).

* Budget deficit = Total Receipts (-) Total Payments

The comparison of revised budget with that of the actual outcome is as given below:

SUMMARY OF VARIATION BETWEEN REVISED BUDGET ESTIMATES AND ACTUAL OUTCOME OF FY 2002-2003

(Nu in Million)

APPLICATION OF FUNDS	REVISED BUDGET (Nu)	ACTUAL OUTCOME (Nu)	VARIANCE %	SOURCE OF FUNDS	REVISED BUDGET (Nu)	ACTUAL OUTCOME (Nu)	VARIANCE %
A. EXPENDITURE:	10,888.019	9,890.487	(9.162)	A. INTERNAL RECEIPTS	5,100.215	4,785.260	(6.175)
i. Current	4,863.783	4,580.908	(5.816)	i) Tax	3,086.624	2,928.298	(5.129)
ii. Capital	6,024.236	5,309.579	(11.863)	ii) Non-Tax	2,013.591	1,856.962	(7.779)
B. REPAYMENTS:	240.317	221.258	(7.931)	B. RECOVERY OF LOANS	38.244	147.776	286.403
i. Internal	-	-	-				
ii. External	240.317	221.258	(7.931)	C. GRANTS	3,299.729	2,269.086	(31.234)
C. LENDING	111.802	99.401		i) In Cash	3,004.457	1,979.217	(34.124)
D. ADVANCE:	-	89.212	-	ii) In Kind	295.272	289.869	
E. MISC. PAYMENTS	-	13.995	-	D. BORROWINGS	1,128.328	2,008.582	78.014
F. SURPLUS	-	-	-	i) Internal	-	250.000	-
				ii) External	1,128.328	1,758.582	55.857
				E. MISC. RECEIPTS	18.040		(100.000)
				F. DEFICIT	1,655.582	1,103.649	(33.338)
TOTAL PAYMENTS	11,240.138	10,314.353	(8.236)	TOTAL RECEIPTS	11,240.138	10,314.353	(8.236)

Note:

1. Revised budget is as reported to the National Assembly session of June 2003.
2. The Actual outcome includes non-plan projects viz. KHPP and DCP as detailed below:

(Nu. in million)				(Nu. in million)				
Receipts:	(a) Grants	KHPP	76.980	Expenditure:	Capital: KHPP		323.000	
		DCP	0.689			DCP		0.689
	(b) Loans	KHPP	246.020					
	Total		323.689		Total		323.689	

Source: DBA, DADM, DRC and Spending Agencies (SAs)

1. RECEIPTS AND PAYMENTS

The consolidated receipts and payments of the Royal Government for the FY 2002-2003 is presented below:

**Table B1: CONSOLIDATED RECEIPTS AND PAYMENTS STATEMENT
FOR THE FY 2002-2003**

(Nu. in millions)

Sl.No.	PARTICULARS	RECEIPTS		PAYMENTS	
		AMOUNT	AMOUNT	AMOUNT	AMOUNT
1	Opening Balances :		(283.353)		
	i) Cash	15.094			
	ii) Bank	(298.447)			
2	Internal Revenue :		4,785.260		
	i) Tax Revenue	2,928.298			
	ii) Non Tax Revenue	1,833.599			
	iii) Interest on Loans	23.363			
3	External Grants :		2,269.086		
	i) Cash	1,979.217			
	ii) Kind	289.869			
4	Borrowings:		2,008.582		
	a. External:				
	i) Cash	716.480			
	ii) Kind	1,042.102			
	b. Internal:	250.000			
5	Recovery of Loans:		147.776		
6	Miscellaneous Receipts:				
7	Decrease in Advance/Suspense		1,897.818		
8	Expenditure :				9,890.487
	i) Current			4,580.908	
	ii) Capital			5,309.579	
9	Repayment of Loans :				221.258
	i) Internal			-	
	ii) External			221.258	
10	Lendings:				99.401
11	Other Payments:				13.995
12	Increase in Advance/Suspense				1,987.030
13	Closing Balances:				(1,387.002)
	i) Cash			19.812	
	ii) Bank			(1,406.814)	
	TOTAL		10,825.169		10,825.169

2. OPERATIONAL RESULTS

2.1 EXPENDITURE GROWTH

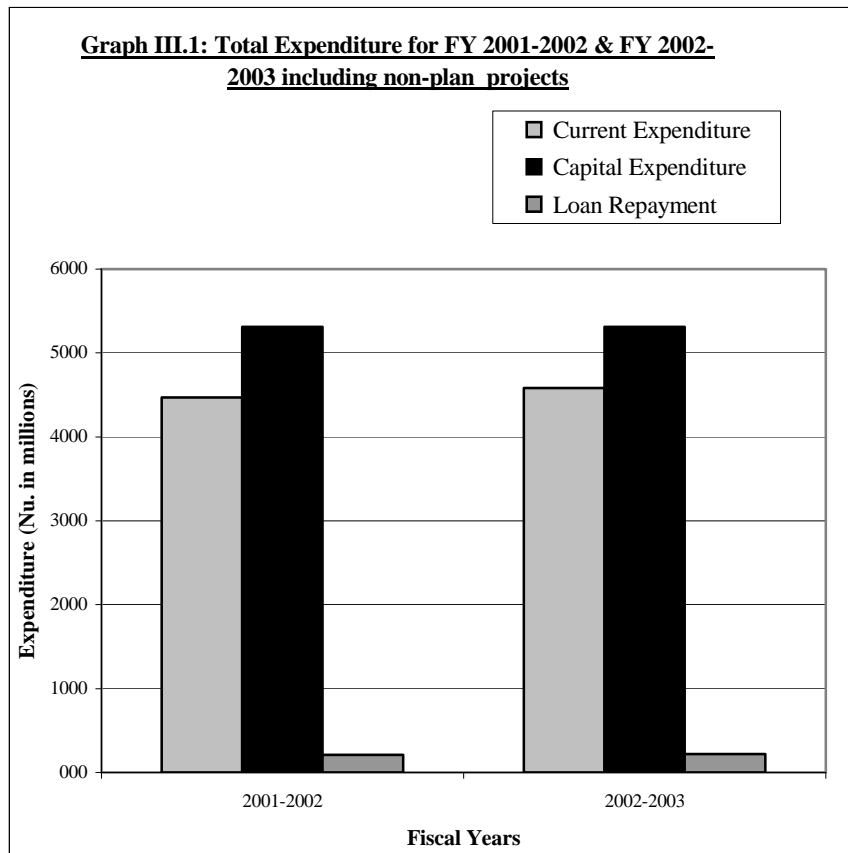
The Government expenditure incurred during FY 2002-2003 is given below in tabular and graphic forms together with the total expenditure of the FY 2001-2002:

Table C1: TOTAL EXPENDITURE FOR THE FY 2001-2002 AND FY 2002-2003 INCLUDING NON-PLAN PROJECTS (VIZ. DCP & KHPP)

(Nu. in millions)

FISCAL YEAR	2001-2002	2002-2003
Current Expenditure	4,467.888	4,580.908
Capital Expenditure	5,312.551	5,309.579
Total	9,780.439	9,890.487
Loan Repayment	210.290	221.258
Grand Total	9,990.729	10,111.745

Source: SAs and DADM



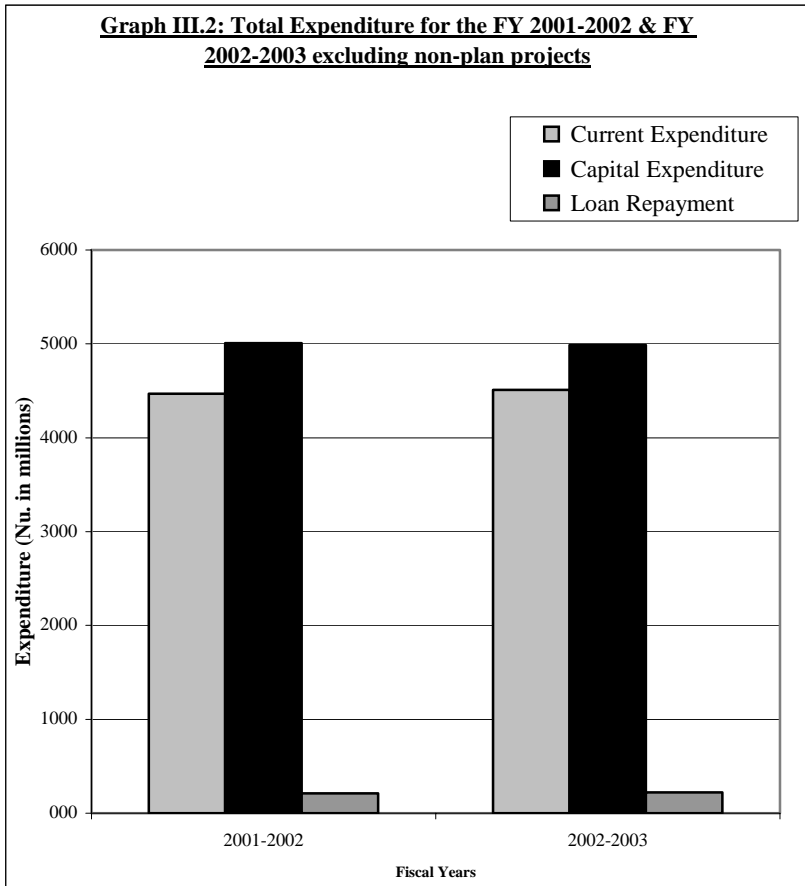
However, if KHPP and DCP are excluded, the total expenditure will be as follows:

Table C2: TOTAL EXPENDITURE FOR THE FY 2001-2002 AND FY 2002-2003 EXCLUDING NON-PLAN PROJECTS (VIZ. DCP & KHPP)

(Nu. in millions)

FISCAL YEAR	2001-2002	2002-2003
Current Expenditure	4,467.888	4,508.908
Capital Expenditure	5,007.354	4,985.890
Total	9,475.242	9,494.798
Loan Repayment	210.290	221.258
Grand Total	9,685.532	9,716.056

Source: SAs & DADM



2.1.1 CURRENT EXPENDITURE

The current expenditure of Nu. 4,580.908 million during the FY 2002-2003 shows an increase by Nu. 113.020 million compared to Nu. 4,467.888 million in FY 2001-2002. This was mainly on account of expenses related to the remuneration of Chimis, Mangmis, Gups, Gewog clerks, new appointments in civil service, interest payments on Basochu Hydro Power Project and domestic borrowings. The following three sectors recorded the highest current expenditures:

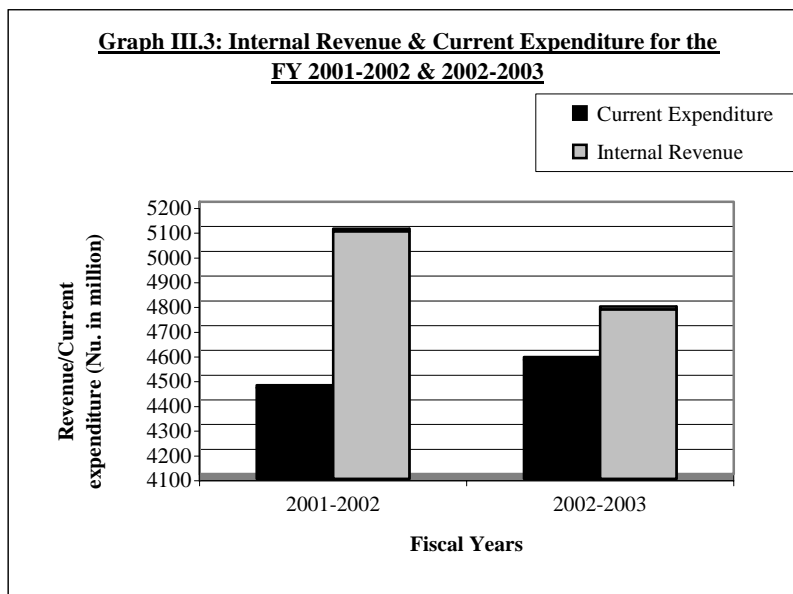
<u>Sector</u>	<u>Amount</u>	<u>% of total current expenditure</u>
1. Education	Nu. 1,070.143m	23.36%
2. Health	Nu. 561.669m	12.26%
3. Royal Bhutan Police	Nu. 349.868m	7.64%

The total current expenditure of Nu. 4,580.908 million was fully covered by internal revenue of Nu. 4,785.260 million. The comparison of internal revenue to that of the current expenditure for the FY 2001-2002 and FY 2002-2003 is presented below:

**Table C3: CURRENT EXPENDITURE AND INTERNAL REVENUE
FOR THE FY 2001-2002 & 2002-2003**

<u>PARTICULARS</u>	<u>2001-2002</u>	<u>2002-2003</u>
Current Expenditure	4,467.888	4,580.908
Internal Revenue	5,100.026	4,785.260

Source: SAs and DRC



The current expenditure for the FY 2002-2003 includes Nu. 32.985 million paid as interest on Ways and Means Account to the Bank of Bhutan (BOB). Through Ways and Means Account, BOB provides overdraft facilities to the Government. Further, Nu. 35 million was paid as coupon payment for one-year Government Bond of Nu. 500 million.

Interest paid during the year is as detailed below:

Table C4: PAYMENT OF INTEREST ON LOANS DURING THE FY 2002-2003

(Nu. in millions)

Sl.No.	LENDER	AMOUNT
A.	EXTERNAL LOANS :	
	International Fund for Agricultural Development (IFAD)	7.369
	Asian Development Bank (ADB)	26.341
	Government of India (GOI)	25.162
	EEFIC (Australia)	0.000
	Government of Austria	23.077
	International Development Agency (IDA)	13.273
	Kuwait Fund for Arab Economic Development (KFAED)	5.680
	ON EXTERNAL LOANS:	100.902
B.	INTERNAL LOANS:	
1	Bank of Bhutan (BOB)	46.985
2	National Pension & Provident Fund Bureau (NPPFB)	12.600
3	Bhutan National Bank (BNB)	8.400
	ON INTERNAL LOANS:	67.985
	TOTAL PAYMENT OF INTEREST ON LOANS:	168.887

Source: DADM & DBA

Interest payments made for the fiscal year 2001-2002 and 2002-2003 are presented below:

Table C5: PAYMENT OF INTEREST ON LOANS DURING THE FY 2001-2002 & 2002-2003

(Nu. in millions)

Sl.No.	LENDER	FISCAL YEAR	
		2001-2002	2002-2003
A.	EXTERNAL LOANS :		
1	International Fund for Agricultural Development (IFAD)	6.158	7.369
2	Asian Development Bank (ADB)	23.148	26.341
3	Government of India (GOI)	29.656	25.162
4	Government of Austria	1.164	23.077
5	International Development Agency (IDA)	10.346	13.273
6	Kuwait Fund for Arab Economic Development (KFAED)	7.368	5.680
	ON EXTERNAL LOANS:	77.840	100.902
B.	INTERNAL LOANS:		
1	Bank of Bhutan (BOB)	27.414	46.985
2	National Pension & Provident Fund Bureau (NPPFB)	6.300	12.600
3	Bhutan National Bank (BNB)	4.200	8.400
	ON INTERNAL LOANS:	37.914	67.985
	TOTAL PAYMENT OF INTEREST ON LOANS:	115.754	168.887

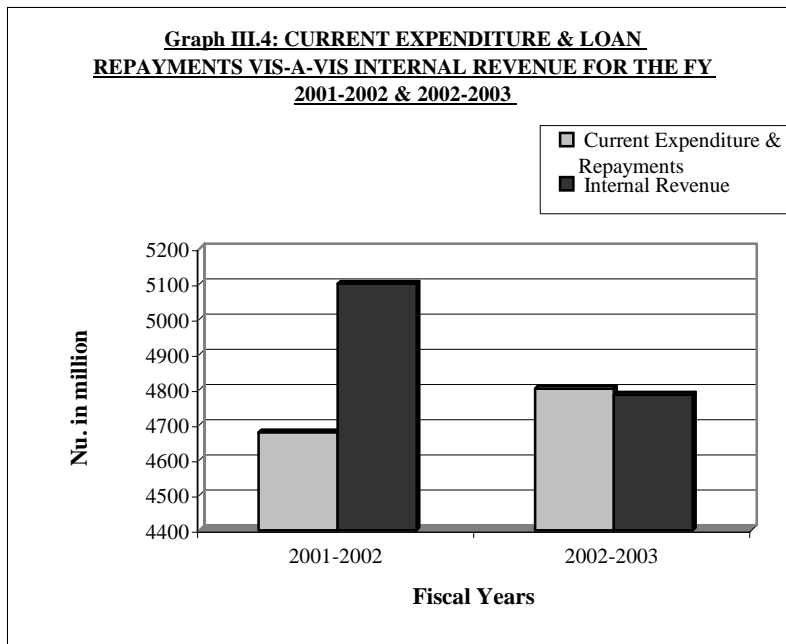
Source: DADM & DBA

The coverage of internal revenue for financing of current expenditure and principal repayment of loans for the FY 2001-2002 and FY 2002-2003 is presented below in tabular and graphic forms:

Table C6: CURRENT EXPENDITURE AND REPAYMENT VIS-À-VIS INTERNAL REVENUE FOR THE FY 2001-2002 & 2002-2003

PARTICULARS	2001-2002	2002-2003
Current Expenditure & Repayments	4,678.178	4,802.166
Internal Revenue	5,100.026	4,785.260

Source: SAs, DADM and DRC



During the FY 2002-2003, the internal revenue generation was able to adequately cover all current expenditure and some portion of principal repayment of loans.

2.1.2 CAPITAL EXPENDITURE

The capital expenditure of Nu. 5,309.579 million includes Government of India (GoI) disbursement of Nu.323.000 million for KHPP and Nu. 0.689 million for DCP. It also includes direct disbursements by other donors as follows:

1. Helvetas/SDC (covering various sectors) – Nu. 120.117 million
2. ADB (Urban Development & Road Improvement projects – Nu. 52.189 million
3. ADB (Sustainable Rural Electrification project) – Nu. 284.562 million
4. ADB (Financial Sector Development project) – Nu. 78.488 million
5. Austria (Basochhu Hydro Power Project (BHPP)) – Nu. 435.550 million.
6. Japan (Increase in food production- KR-II) – Nu. 94.000 million

The following three major sectors recorded the highest capital expenditures:

<u>Sector</u>	<u>Amount</u>	<u>% of total Capital Expdt.</u>
1. Power	Nu. 992.420m	18.69%
2. Roads & Bridges	Nu. 673.840m	12.69%
3. Education	Nu. 406.393m	7.65%

2.1.3 LENDINGS

During the year, the total lending provided by the Government amounted to Nu. 99.401 million. The lending decreased by Nu. 149.851 million as compared to Nu. 249.252 million provided in the previous year. The lending in the past year was more due to the provision of Nu. 118.762 million for purchase of new aircraft to Druk Air Corporation.

The statement of lending for the FY 2001-2002 and FY 2002-2003 is presented below:

Table C7: STATEMENT OF ON-LENDINGS DURING THE FY 2001-2002 AND FY 2002-

(Nu.in millions)				
Sl. No.	IMPLEMENTING AGENCY	FUNDING AGENCY	AMOUNT	
			2001-2002	2002-2003
1	Bhutan Development Finance Corporation	ADB	76.123	45.262
2	Bhutan Development Finance Corporation	IFAD	14.367	14.139
3	Druk Air Corporation - Purchase of new aircrafts	RGoB	118.762	0.000
4	Druk Air Corporation - Interest Free Loan	RGoB	40.000	40.000
TOTAL LENDINGS :			249.252	99.401

Source: DADM and DBA

2.1.4 LOAN REPAYMENTS

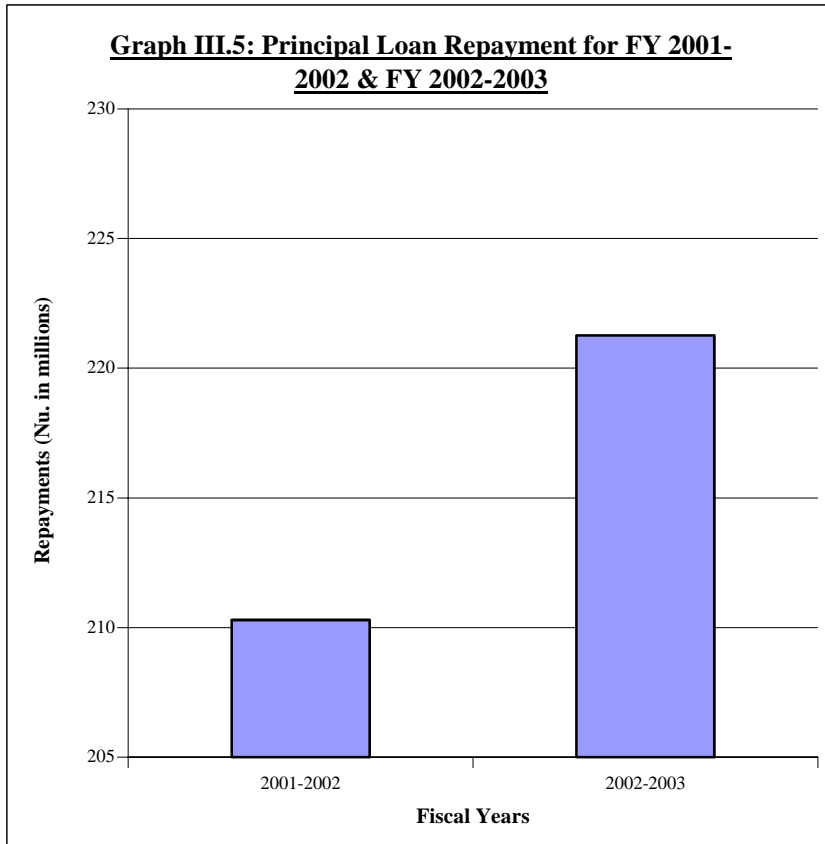
The principal repayment of external loans amounted to Nu.221.258 million. The principal repayment of external loans for the FY 2001-2002 and FY 2002-2003 is presented below:

Table C8: REPAYMENT OF PRINCIPAL LOANS DURING FY 2001-02 & FY 2002-03

(Nu. in millions)			
Sl.No.	LENDER	AMOUNT	
		2001-2002	2002-2003
EXTERNAL LOANS :			
1	International Fund for Agricultural Development (IFAD)	12.650	18.038
2	Asian Development Bank (ADB)	22.116	25.651
3	Government of India (GOI)	87.550	87.550
4	EFIC (Australia)	4.550	4.604
5	International Development Agency (IDA)	12.040	12.759
6	Kuwait Fund for Arab Economic Development (KFAED)	71.384	72.656
REPAYMENT OF EXTERNAL LOANS:		210.290	221.258

Source: DADM

The Principal loan repayments for the FY 2001-2002 and FY 2002-2003 is presented below in the graphic form:



3. FISCAL DEFICIT AND ITS FINANCING

During the FY 2002-2003, there was a fiscal deficit* of Nu. 2,890.973 million. The financing transactions of the fiscal deficit is presented below:

Table D1: FISCAL DEFICIT & ITS FINANCING FOR THE FY 2002-2003
(Nu. in millions)

	PARTICULARS	AMOUNT	
A	Total Expenditures:		9,945.319
	Current Expenditure	4,580.908	
	Capital Expenditure	5,309.579	
	Increase in Advances & Suspenses (Net)	89.212	
	Lending minus Recoveries	(48.375)	
	Other Payments	13.995	
B	Revenue & Grants:		7,054.346
	Tax & Non-Tax Revenue	4,785.260	
	Grants	2,269.086	
	Other Receipts	-	
C	Deficit ()/Surplus		(2,890.973)
D	Financing Transactions		2,890.973
E	External:		1,537.324
	Drawings	1,758.582	
	Repayments	221.258	
F	Internal:		250.000
	Drawings	250.000	
	Repayments	-	
G	Change in Balances:		1,103.649
	Change in Cash Balances	(4.718)	
	Change in Bank Balances	1,108.367	

Source: DBA, DRC, DADM and SAs

Note:

The Receipts and Payments includes non-plan projects viz. KHPP and DCP as detailed below:

(Nu. in million)				(Nu. in million)		
Receipts:	(a) Grants	KHPP	76.980	Expenditure:	Capital: KHPP	323.000
		DCP	0.689		DCP	0.689
	(b) Loans	KHPP	246.020			
	Total		323.689	Total		323.689

Source: DBA, DADM, DRC and SAs

The Gross Domestic Product (GDP) as per National Statistical Bureau (NSB) for the year 2002 is Nu. 27,779 million and the estimated GDP for the year 2003 is Nu. 31,884 million. The average GDP for the fiscal year 2002-2003 therefore works out to be Nu. 29,832 million and the fiscal deficit of 2,890.973 million comes to 9.69% of GDP.

* Fiscal deficit = [(Total Receipts – Borrowings) – (Total Payments – Repayments)]

4. ANALYSIS OF GOVERNMENT RECEIPTS BY SOURCE

The total receipts of the Government for FY 2002-2003 is Nu. 9,196.709 million. The breakup of the receipts compared to the FY 2001-2002 are as given below:

Table E1: GOVERNMENT RECEIPTS BY SOURCE FOR THE FY 2001-2002 & 2002-2003

(Nu. in millions)				
Sl.No.	SOURCES	2001-2002	2002-2003	%
1	Internal Revenue	5,100.026	4,785.260	46
2	Grants	3,748.515	2,269.086	34
3	Borrowings:			
	a. External	1,606.946	1,758.582	15
	b. Internal	500.000	250.000	5
4	Recovery of Loans from Corporations	119.442	147.776	1
5	Other Receipts(+)/Payments(-)	(21.829)	(13.995)	0
	Total :	11,053.100	9,196.709	

Source: DRC, DADM and DBA

4.1 INTERNAL REVENUE

The internal revenue as reported by the DRC is Nu. 4,785.260 million and this includes a sum of Nu. 23.363 million representing interest on on-lending. The revenue collected for the FY 2002-2003 has fallen short by Nu. 314.955 million from the targeted figure of Nu. 5,100.215 million. The shortfall attributed to corporatisation of Department of Power (DoP), abolition of export tax, devolving of rural tax, tax holidays, etc. The total internal revenue of FY 2001-2002 and FY 2002-2003 as reported by DRC is presented below:

Table E3: INTERNAL REVENUE FOR THE FY 2001-2002 & 2002-2003

(Nu. in millions)		
PARTICULARS	2001-2002	2002-2003
Tax Revenue	2,675.554	2,928.298
Non-Tax Revenue	2,424.472	1,856.962
Total	5,100.026	4,785.260

Source: DRC

The statement of revenue collection for the FY 2002-2003 is presented below.

Table E2: SUMMARY OF REVENUE COLLECTION FOR THE FY 2002-2003

		Nu. in Million
Code	Head of Revenue	Amount
1	Tax Revenue	2,928.298
1.1	Direct Tax	1,616.253
1.1.1	Corporate Income Tax	922.491
1.1.2	Business Income Tax	350.196
1.1.3	Tax on Payroll/PIT	100.463
1.1.4	Health Contribution	26.853
1.1.5	Royalties	214.738
1.1.6	Rural Tax	1.512
1.2	Indirect Tax	1,312.045
1.2.1	Bhutan Sales Tax	435.015
1.2.2	Export Tax	0.763
1.2.3	Excise Duty	657.831
1.2.4	Motor Vehicle Tax	62.602
1.2.5	Import Duty	115.159
1.2.6	Business & Professional Licences	18.752
1.2.7	Other Tax Revenue	21.923
2	Non Tax Revenue	1,856.962
2.1	Fees, Dividends, Profits	1,831.950
2.1.1	Administrative Fees & Charges	162.754
2.1.2	Revenue from Government Departments	34.137
2.1.3	Dividends	1,288.091
2.1.4	Transfer of Profits	317.186
2.1.5	Other Non-Tax Revenue	29.782
2.2	Capital Revenue	25.012
2.2.1	Capital Revenue	25.012
	Total Revenue	4,785.260

Source: DRC

The tax revenue during the FY 2002-2003 has increased by Nu. 252.744 million compared to FY 2001-2002. The increase is attributable to the improved collection from sales tax, import duty and excise duty refund from GoI. However, the non-tax revenue for the FY 2002-2003 showed a decline of Nu. 567.510 million compared to FY 2001-2002. The decline is due to corporatisation of DoP, reduced profit/dividend from Royal Monetary Authority (RMA), Bank of Bhutan (BoB) and Bhutan National Bank (BNB), reduced dividend from Chukha Hydro Power Corporation (CHPC) due to wheeling charges paid to Bhutan Power Corporation (BPC), etc.

4.2 EXTERNAL GRANTS

The Government, during the FY 2002-2003 received a total grant of Nu.2,269.086 million including for non-plan projects like KHPP and DCP. However, with the exclusion of non-plan projects like DCP and KHPP, the total grants received for the year is Nu. 2,191.417 millions. The details of grants received during the FY 2002-2003 is presented below:

**Table E4: INTERNATIONAL ASSISTANCE (GRANTS) RECEIVED DURING
THE FY 2001-2002 & 2002-2003**

(Nu. in millions)

PARTICULARS	2001-2002	2002-2003
a) GOI:	2,531.791	929.337
1. Prog. Grant (Cash)	800.000	800.000
2. Proj. Grant (Cash)	1,604.939	86.617
3. Proj. Grant (Kind)	126.852	42.720
b) Other Agencies:	1,216.724	1,339.749
Cash	941.780	1,092.600
Kind	274.944	247.149
Total :	3,748.515	2,269.086
of which (a) KHPP	179.970	76.980
(b) DCP	5.247	0.689

Source: (i) Cash - DBA and DADM

(ii) Kind - DADM and SAs

4.3 BORROWINGS

4.3.1 INTERNAL

During the year, the Government resorted to Ways and Means Advances from the Bank of Bhutan to meet the day-to-day cash requirements. Further, the Government renewed the Government Bond of Nu. 500 million due for redemption during the year for another year under the same terms and conditions due to poor financial position. The Government Bond of Nu. 500 million were allotted to the financial institutions as follows:

- | | |
|--|-----------------|
| 1. Bank of Bhutan | Nu. 200 million |
| 2. National Pension and Provident Fund | Nu. 180 million |
| 3. Bhutan National Bank | Nu. 120 million |

4.3.2 EXTERNAL

During the year, the Government did not take any new loans. The total disbursement of Nu. 1,758.582 million was from the loan agreements already signed in the past years. The loan disbursement of the year includes Nu. 246.020 million for KHPP from GoI. The statement of borrowings for the year is presented below:

Table E5: INTERNATIONAL ASSISTANCE (LOAN) RECEIVED: BY LENDER					
FISCAL YEAR 2002-2003					
LENDER	AGENCY	PROJECT NAME	(Nu in Millions)		
			AMOUNT		
			IN-CASH	IN-KIND	TOTAL
ADB	NATNAL TECHNICAL TRNG. AUTHORITY	Basic Skills Development Project	40.141	0.000	40.141
	MINISTRY OF FINANCE	Financial Sector Development Program	95.347	78.488	173.835
		Development Loan Project	45.262	0.000	45.262
	MINISTRY OF TRADE AND INDUSTRY	Sustainable Rural Electrification Project	0.000	284.562	284.562
	MINISTRY OF COMMUNICATIONS	Road Improvement Project	44.362	40.873	85.235
		Urban Infrastructure Development Project	23.935	11.316	35.250
TOTAL ADB			249.046	415.238	664.284
AUSTRIAN	MINISTRY OF FINANCE	Basochu Hydro Power Project (Phase I)	0.000	38.224	38.224
		Basochu Hydro Power Project-Lower stage	0.000	365.460	365.460
TOTAL AUSTRIAN			0.000	403.684	403.684
GOI	MINISTRY OF FINANCE	Kurichu Hydro-Power Project	22.840	223.180	246.020
TOTAL GOI			22.840	223.180	246.020
IFAD	MINISTRY OF FINANCE	Second Eastern Zone Agriculture Project	27.712	0.000	27.712
	MINISTRY OF AGRICULTURE	Second Eastern Zone Agriculture Project	157.270	0.000	157.270
TOTAL IFAD			184.982	0.000	184.982
WBANK	MINISTRY OF HEALTH & EDUCATION	Second Education Project	69.560	0.000	69.560
	MINISTRY OF AGRICULTURE	Third Forestry Development Project	39.781	0.000	39.781
	MINISTRY OF COMMUNICATIONS	Rural Access Project	74.850	0.000	74.850
		Urban Development Project	75.421	0.000	75.421
TOTAL WBANK			259.612	0.000	259.612
GRAND TOTAL			716.480	1042.102	1758.582
<i>Source: DADM, DBA & SAs</i>					

There was an increase in external borrowings of Nu. 151.636 million compared to the FY 2001-2002. The increase is attributable to the following:

1. Nu. 184.980 million IFAD funding under Second Eastern Zone Agriculture Development Project (SEZAP) compared to Nu. 66.936 million in the FY 2001-2002,
2. Nu. 246.020 million GoI funding for KHPP as against Nu. 119.980 million in the FY 2001-2002.

4.4 RECOVERY OF LOANS

The recovery of principal loans during the FY 2002-2003 is Nu. 147.776 million as compared to Nu. 119.442 million in the FY 2001-2002. The statement of recovery of principal loans during the FY 2001-2002 and FY 2002-2003 is presented below:

Table E6: RECOVERY OF PRINCIPAL LOANS DURING THE FY 2001-2002 AND FY 2002-2003

(Nu. in million)

Sl. No.	PROJECT TITLE	LENDER	AMOUNT	
			2001-2002	2002-2003
1	Bhutan Development Finance Corporation (BDFC)	ADB	1.858	7.803
2	Bhutan Development Finance Corporation (BDFC)	KFAED	13.020	13.020
3	Chukha Hydro Power Corporation (CHPC)	GOI	87.550	112.712
4	Bhutan Board Products Limited (BBPL)	KFAED	12.072	12.072
5	Ministry of Communications (Purchase of Buses)	RGoB	2.743	2.170
6	Dagana Dzongkhag Emergency Food Reserve	RGoB	0.162	0.000
7	National Pension & Provident Fund Board (NPPFB)	RGoB	2.037	0.000
TOTAL RECOVERY			119.442	147.776

Source: DBA and DADM

4.5 OTHER RECEIPTS/PAYMENTS

The statement of Other Receipts, Payments and Adjustments made during the FY 2002-2003 is presented on the next page:

Table E7: STATEMENT OF OTHER RECEIPTS, PAYMENTS & ADJUSTMENTS FISCAL YEAR 2002-2003

(Nu. in millions)

S/No.	PARTICULARS	AMOUNT		REMARKS
A	<u>BUDGET FUND ACCOUNT:</u>			
1	Miscellaneous receipts in Budget Fund A/c.	184.446		
	Less: Bank Charges by BOB	0.031		
	Total of A:		184.415	
B	<u>NON-REVENUE ACCOUNT:</u>			
	Deposits as per BOB	264.894		
	Less: Transfer to Budget Fund Account	0.000		
	Total of B:		264.894	
C	<u>AGENCIES' ACCOUNTS:</u>			
1	Net of Recoveries & Remittances:			
	Total Recoveries	314.835		
	Total Remittances	303.960		
	Net		10.875	Schedule on page-100
2	Net of Revenue Receipts & Remittances:			
	Total Receipts	152.699		
	Total Remittances	142.900		
	Net		9.799	Schedule on page- 119
3	Net of Other Receipts & Payments:			
	Total Other Receipts	178.712		
	Total Other Payments	596.889		
	Net		(418.177)	Schedule on page-110
	TOTAL of C:		(397.503)	
D	<u>OTHER ADJUSTMENTS:</u>			
1	Adjustment of Opening Cash Balances:			
	2002-2003 Opening Cash Bal.in Agency A/cs.	6.762		Schedule on page- 96
	2001-2002 Closing Cash Bal.in agencies A/cs.	15.094		
	Adjustment of balances		(8.332)	
	Non-Revenue Receipts & Refundable Deposits			
2	misclassified by SAs		(58.524)	
3	Dishonoured Cheques of FY 2002-2003		2.393	Schedule on page-93
4	Errors and Omissions		(1.338)	
	TOTAL of D:		(65.801)	
TOTAL			(13.995)	

Source: DBA and SAs

5. GOVERNMENT DEBT POSITION

As reflected in the statement of outstanding loans on the following page, the total drawing from the external loan accounts amounted to Nu.5,010.149 million of which Nu. 3,001.567 millions pertains to direct disbursements to Tala Hydro Power Project Authority (THPA) by GoI. The hard currency loans outstanding as per the loan accounts were reported to be US \$ 176.755 million.

The loans outstanding to GoI stood at Nu.10,963.651 million at the year-end. The breakup of this amount is as follows:

1. Nu. 437.750 million for CHPC,
2. Nu. 2,240.000 million for KHPP and;
3. Nu. 8,285.901 million for THPA.

Table F1: STATEMENT OF OUTSTANDING LOANS FOR THE YEAR ENDED 30 JUNE 2003

											(Nu.in million)
											W I T H D R A W A L S
Agency	Loan committed	Opening balance as on 1st July 2002	Interest and Other charges accrued during the year			Total Liability incurred during the year	REPAYMENTS made during the year			Closing balance as of June, 2003	
		Principal	Interest	Commitment fees	Service charges	Prinicipal	Interest & S.Charges	Total	June, 2003		
A. INTERNAL (In Nu.)	-	500.000	250.000	67.985	-	-	317.985	-	67.985	67.985	750.000
Ways & Means Accounts (BOB)		-	-	32.985	-	-	32.985	-	32.985	32.985	-
Government Bonds		500.000	-	35.000	-	-	35.000	-	35.000	35.000	500.000
Promissory Note		-	250.000	-	-	-	250.000	-	-	-	250.000
B. EXTERNAL: GOI (Nu./Rs)	17,543.638	7,803.614	3,247.587	25.162	0.000	0.000	3,272.749	87.550	25.162	112.712	10,963.651
Chukha Hydro Power Project Corporation	983.638	525.300	-	25.162			25.162	87.550	25.162	112.712	437.750
Tala Hydro Power Project Corporation	14,320.000	5,284.334	3,001.567	-			3,001.567	-	-	-	8,285.901
Kurichu Hydro Power Project Corporation	2,240.000	1,993.980	246.020	-			246.020	-	-	-	2,240.000
C. EXTERNAL: OTHER THAN GOI (in Nu.)	13,832.387	6,388.027	1,512.562	75.740			1,588.302	133.708	75.740	209.448	7,766.881
(in US\$)	<u>297.535</u>	<u>130.715</u>	<u>50.008</u>	<u>1.732</u>	<u>0.000</u>	<u>0.000</u>	<u>51.740</u>	<u>3.968</u>	<u>1.732</u>	<u>5.700</u>	<u>176.755</u>
WORLD BANK (IDA)	64.870	33.188	10.141	0.271			10.412	0.461	0.271	0.732	42.868
ASIAN DEVELOPMENT BANK (ADB)	99.348	55.412	21.477	0.636			22.113	1.138	0.636	1.774	75.751
KFAED (KUWAIT)	27.642	5.115	0.158	0.145			0.303	1.630	0.145	1.775	3.643
IFAD	25.248	13.690	6.545	0.153			6.698	0.644	0.153	0.797	19.591
WEST LB LIMITED (LONDON)	22.609	-	-	-			-	-	-	-	-
EFIC (AUSTRALIA)	0.806	0.284	-	-			-	0.095	-	0.095	0.189
GOVT. OF AUSTRIA - BHPP Stage I&II	55.321	23.026	11.687	0.527			12.214	-	0.527	0.527	34.713
MITSUI & CO. LTD (JAPAN)	1.690	-	-	-			-	-	-	-	-
Revaluation of Ext.Loans Balance (in Nu.)		-	-	-	-	-	-	-	-	-	450.459
Grand Total	31,376.025	14,691.641	5,010.149	168.887	0.000	0.000	5,179.036	221.258	168.887	390.145	19,930.991
Note:-											
1) Loans directly disbursed on behalf of the projects are incorporated in the budgetary accounts of the spending agencies as borrowings in-kind.											
2) Cash receipts and repayments in Nu.have been taken as per RMA's advice.											
3) Exchange rates used for conversion of both disbursements & repayments to USD: 1SDR=1.4USD; 1KD=3.332USD; 1EURO=1.1433USD & 1USD=Nu.46.49											
- 18 -											
Source: DBA and DADM											

6. EQUITY HOLDINGS

The Government had a total investment of Nu. 3397.555 million in equity holdings of companies and corporations at the beginning of the year. Further, during the year investments of Nu.7509.304 million and divestment of Nu. 74.188 million were made. The face value of the equity holdings stood at Nu. 10,848.276 million at the end of the fiscal year.

The statement of Government Equity holdings as of 30th June, 2003 is presented below:

Table G1: STATEMENT OF GOVERNMENT EQUITY PORTFOLIO FOR THE YEAR ENDED 30TH JUNE 2003											
(Nu. in million)											
Sl. No	Corporations	OPENING BALANCES AS ON 01/07/2002			INVESTMENT		DIVESTMENT		CLOSING BALANCE AS ON 30/06/2003		
		No. of shares	Value	Face value	No. of shares	Amount	No. of Shares	Amount	No. of Shares	Value	% Holding
I	Manufacturing:										
1	Army Welfare Project	25,000	25.000	1,000					25,000	25.000	100%
2	Bhutan Agro Industries Ltd.		9.088	100						9.088	100%
3	Handicrafts Development Corporation	18,600	1.860	100					18,600	1.860	100%
4	Penden Cement Authority Ltd.	106,742	106.742	1,000					106,742	106.742	47.1%
5	Bhutan Board Products Ltd.	#####	63.873	100					638734	63.873	42.1%
6	Bhutan Ferro Alloys Ltd.*	375,000	37.500	100	77,895	13.522			452,895	45.290	30%
7	Forestry Development Corporation	300,000	30.000	100					300,000	30.000	100%
8	Chukha Hydro Power Corporation**	1	1475.457					74.188	1	1401.269	100%
9	Wood Craft Centre		25.200							25.200	100%
10	Kuensel Corporation		50.000							50.000	100%
11	Kurichhu Hydropower Corporation					3352.999				3352.999	100%
II	Trading:										
1	Food Corporation of Bhutan	15,000	15.000	1,000					15,000	15.000	100%
2	State Trading Corporation of Bhutan	102,000	10.200	100					102,000	10.200	51%
III	Services:										
1	Bhutan Postal Corporation	1	21.261						1	21.261	100%
2	Bhutan Tourism Corporation Ltd.	1,396	1.396	1,000					1,396	1.396	6.7%
3	Druk Air Corporation	472,189	472.189	1,000					472,189	472.189	100%
4	Bhutan Telecom***		850.751			3.330				854.081	100%
5	Bhutan Power Corporation****		0.000			4139.453				4139.453	
IV	Financial Institutions:										
1	Bhutan National Bank	161,984	16.198	100					161,984	16.198	27.2%
2	Bank of Bhutan	80,000	80.000	1,000					80,000	80.000	80%
3	Bhutan Development Finance Corporation	87,000	87.000	1,000					87,000	87.000	87%
4	Royal Insurance Corporation of Bhutan*****	18,839	18.839	1,000	18,839				37,678	37.678	78.5%
	Total		3397.555	0.009		7509.304		74.188		10848.276	
	Note:										
	* Purchase of shares from JAIDO										
	** Due to transfer of assets to Bhutan Power Corporation										
	*** Final adjustment of assets and liabilities and has no financial implication										
	**** Corpratized with effect from 01/07/2002										
	***** Issue of Bonus shares at 1:1										
	Source: Public Enterprise Section, Ministry of Finance.										

Table H.1: RECONCILIATION OF GOVERNMENT CONSOLIDATED ACCOUNT FOR THE FISCAL YEAR 2002-2003

		(Nu. in millions)	
S/NO.	PARTICULARS	AMOUNT	
1	Opening Balance as on 1.7.2002		(306.046)
2	RECEIPTS DURING THE YEAR		
	Budget Fund Account (Cash Book)-DBA	3,616.604	
	Revenue Account - BOB/DRC	4,821.761	
	Non Revenue Account - BOB	264.894	
3	Total Receipts		8,703.259
4	LESS: PAYMENTS DURING THE YEAR		
	Budget Fund Account (Cash Book) -DBA	338.714	
	Withdrawals from LC A/c - BOB	9,428.812	
	Withdrawals from Revenue A/c - BOB/DRC	36.501	
5	Total Payments		9,804.027
6	Closing Balance as on 30.6.2003 as per DBA		(1,406.814)
7	RECONCILIATION:		
	GCA Balance as per BoB/RMA as of 30.6.2003	(1,288.037)	
	Add: Fund in Transit (Net) as on 30.6.2003 - BoB	(81.903)	
8	GCA Closing Balance as per Bank		(1,369.940)
9	Less:		
	a) Credit as per BOB but not in Cash Book (2001-02 credits reflected in 2002-03 BOB statement)	55.088	
	b) Credit as per BOB but not in Cash Book (Wrong Credit by BOB)	1.119	
	c) Debits (Payments) in the Cash Book but not in BOB (Payment to RD A/c wrongly credited by BOB)	1.119	
			57.326
10	Add:		
	a) Credits (Deposits) as per Cash Book but not in BOB (2002-03 credits reflected in 2003-04 BOB statement)	18.612	
	b) Debits (Payments) in BOB but not in Cash Book (Reversal of wrong credit of 2001-02)	1.840	
			20.452
11	GCA Closing Balance as per DBA		(1,406.814)

Source: DBA

**Table I.1: RECONCILIATION OF GOVERNMENT BUDGET FUND ACCOUNT
FOR THE FISCAL YEAR 2002-2003**

(Nu. in millions)

Sl.No.	PARTICULARS	AMOUNT	REMARKS
1	Closing Balance as per Bank Statement as of 30.06.2003	3314.763	
2	Add:		
	a) Credits (Deposits) as per Cash Book but not in Bank Statement	18.612	Table I.1.1
	b) Debits (Payments) as per Bank Statement but not in Cash Book	1.840	Table I.1.2
3	Less:		
	a) Credits (Deposits) as per Bank Statement but not in Cash Book	56.207	Table I.1.3
	b) Debits (Payments) as per Cash Book but not in Bank Statement	1.119	Table I.1.4
4	Closing Balance as per Cash Book as of 30.06.2003	3277.889	

Source: DBA

Table I.1.1: CREDITS (DEPOSITS) AS PER CASH BOOK BUT NOT IN BOB		
Deposits of FY 2002-03 credited by BOB in FY 2003-04		(Nu. in millions)
SL.NO.	PARTICULARS	AMOUNT
1	Deposited vide RMA # 7088 dt. 30/06/2003 (IDA Loan to MHE for SEP (FIC 1072))	4.922
2	Deposited vide DBA # 13513 dt. 27/06/2003 (WWF fund for Sakten Wildlife Sanctuary)	6.225
3	Deposited vide DBA # 130509 dt. 27/06/2003 (Transfer from Refundable Deposits Account)	0.615
4	Deposited vide DBA # 13488 dt. 27/06/2003 (Transfer from Refundable Deposits Account)	0.305
5	Deposited vide DBA # 13487 dt. 27/06/2003 (Transfer from Refundable Deposits Account)	0.042
6	Deposited vide DBA # 13443 dt. 26/06/2003 (Refund of balance cost of 1Prado purchased for DALSS)	0.046
7	Deposited vide DBA # 13367 dt. 24/06/2003 (Transfer from Refundable Deposits Account)	0.102
8	Deposited vide DBA # 13366 dt. 24/06/2003 (Transfer from Refundable Deposits Account)	0.020
9	Deposited vide DBA # 13365 dt. 24/06/2003 (Transfer from Refundable Deposits Account)	0.013
10	Deposited vide DBA # 13339 dt. 24/06/2003 (Transfer from Refundable Deposits Account)	0.038
11	Deposited vide DBA # 13364 dt. 24/06/2003 (Transfer from Refundable Deposits Account)	0.386
12	Deposited vide DBA # 13368 dt. 24/06/2003 (Transfer from Refundable Deposits Account)	0.193
13	Deposited vide DBA # 12644 dt. 11/06/2003 (Dr. Wolfgang for Operation Theater at M/gar Hosp. -Euro50000)	2.641
14	Deposited vide DBA # 12590 dt. 10/06/2003 (Friends of Btm's Cultural -T/tile/Fashion Show \$25,000)	1.151
15	Deposited vide DBA # 12591 dt. 10/06/2003 (GOI fund for NCCA for Festival of India in Bhutan)	1.150
16	Deposited vide DBA # 11785 dt. 22/05/2003 (UNESCO fund to BBSC USD12,000/-)	0.543
17	Deposited vide DBA # 9793 dt. 10/04/2003 (UNESCO fund to BBSC (USD5000))	0.220
	TOTAL	18.612
Table I.1.2: DEBITS (PAYMENTS) AS BOB BUT NOT IN CASH BOOK		
Debits (Payments) as per Bank Statement but not in Cash Book		(Nu. in million)
SL.No.	PARTICULARS	AMOUNT
1	Debited Budget Fund A/c by BOB on 09/07/2002 (Reversal of Wrong Credit of 2001-2002)	1.840
	TOTAL	1.840

Table I.1.3: CREDITS (DEPOSITS) AS PER BOB BUT NOT IN CASH BOOK		
Deposits of FY 2001-02 credited by BOB in FY 2002-03)		(Nu. in millions)
SL.NO.	PARTICULARS	AMOUNT
1	Cash Book receipt item no.715 of 5/2002 (Deposited vide letter no. 10194 dt.15/5/2002)	0.002
2	Cash Book receipt item no.754 of 5/2002 (Deposited vide letter no. 10897 dt.29/5/2002)	0.325
3	Cash Book receipt item no.804 of 6/2002 (Deposited vide letter no. 11599 dt.13/6/2002)	1.657
4	Cash Book receipt item no.892 of 6/2002 (Deposited vide letter no.11897 dt.25/6/2002)	0.590
5	Cash Book receipt item no.894 of 6/2002 (Deposited vide letter no.11899 dt.25/6/2002)	0.242
6	Cash Book receipt item no.897 of 6/2002 (Deposited vide letter no. 11320 dt.25/6/2002)	0.027
7	Cash Book receipt item no.898 of 6/2002 (Deposited vide letter no. 11921 dt.25/6/2002)	0.017
8	Cash Book receipt item no.899 of 6/2002 (Deposited vide letter no. 11922 dt.26/6/2002)	0.085
9	Cash Book receipt item no.900 of 6/2002 (Deposited vide letter no. 11976 dt.27/6/2002)	1.083
10	Cash Book receipt item no.902 of 6/2002 (Deposited vide letter no. 11979 dt.27/6/2002)	0.011
11	Cash Book receipt item no.903 of 6/2002 (Deposited vide letter no. 11980 dt.27/6/2002)	0.012
12	Cash Book receipt item no.909 of 6/2002 (Deposited vide letter no. 12045 dt.28/6/2002)	0.450
13	Cash Book receipt item no.914 of 6/2002 (Deposited vide letter no. 12065 dt.28/6/2002)	50.443
14	Cash Book receipt item no.910 of 6/2002 (Deposited vide letter no. 12044 dt.28/6/2002)	0.146
15	Wrongly Credited by BOB on 12/02/2003	1.119
	TOTAL	56.207
Table I.1.4: DEBITS (PAYMENTS) AS PER CB BUT NOT IN BOB		
Debits (Payments) as per Cash Book but not in BOB		
		(Nu. in million)
SL.NO.	PARTICULARS	AMOUNT
1	Transfer to RD A/c vide letter # 7523 dt. 31/01/02 (BOB has instead credited on dated 12/02/2003)	1.119
	TOTAL	1.119

Table J 1: INTERNATIONAL ASSISTANCES (GRANTS) RECEIVED: BY DONOR
FISCAL YEAR 2002-2003

DONOR	AGENCY	PROJECT NAME	(Nu. in Millions)		
			AMOUNT		
			IN-CASH	IN-KIND	TOTAL
ADB	PLANNING COMMISSION SECRETARIAT				
	GENERAL ADMINISTRATION AND DIRECTION SERVICES	Strngt. of National Statistical System	5.534		5.534
	DEPARTMENT OF EMPLOYMENT & LABOUR				
	GENERAL ADMINISTRATION AND DIRECTION SERVICES	Institutional Development of DEL	0.666		0.666
	MINISTRY OF FINANCE				
	BUDGET AND ACCOUNTS SERVICES	TA for Public Sector Resource Management	0.652		0.652
	AID & DEBT MANAGEMENT SERVICES	TA for Public Sector Resource Management	0.841		0.841
TOTAL ADB			7.693		7.693
ADHOC	DZONGKHAG ADMINISTRATION, GASA				
	GENERAL ADMINISTRATION AND DIRECTION SERVICES	Adhoc Assistance for Individual Donors	1.204		1.204
TOTAL ADHOC			1.204		1.204
AHF	DZONGKHAG ADMINISTRATION, BUMTHANG				
	GENERAL ADMINISTRATION AND DIRECTION SERVICES	Trig.in Architectural Consort.& Rep.of H.Blg	1.750		1.750
TOTAL AHF			1.750		1.750
AUSTRIAN	MINISTRY OF FINANCE				
	GENERAL ADMINISTRATION AND DIRECTION SERVICES	HRD for National Finance Service	0.222		0.222
	COMMON PUBLIC EXPENDITURES	Basochhu Hydro-Power Project		31.866	31.866
	MINISTRY OF TRADE AND INDUSTRY				
	GENERAL ADMINISTRATION AND DIRECTION SERVICES	Basochhu Hydro-Power Project	0.166		0.166
	POWER SERVICES	Intermediary HRD Tra. Prog. for Energy Sector	0.702		0.702
		Rural Electrification II	19.984		19.984
	TOURISM SERVICES	Tourism Development Program 1999	1.408		1.408
	MINISTRY OF COMMUNICATIONS				
	ROADS & BRIDGES SERVICES	TA to Hesothankha Mechanical Workshop. F.Ph.	1.236		1.236
	DZONGKHAG ADMINISTRATION, TONGSA				
	GENERAL ADMINISTRATION AND DIRECTION SERVICES	Renovation of Trongsa Dzong, Phase II	9.962		9.962
		Renovation of Trongsa Dzong Phase III	11.292		11.292
TOTAL AUSTRIAN			44.972	31.866	76.838
AUSTRLIA	MINISTRY OF FINANCE				
	COMMON PUBLIC EXPENDITURES	Inst. Strengthening of Ugyen Dorji Deysho Products	0.300		0.300
	MINISTRY OF AGRICULTURE				
	AGRICULTURE AND LIVESTOCK SERVICES	Survey of Fruit Flies in Bhutan	0.156		0.156
		Development of New Castle Vaccine		0.083	0.083
TOTAL AUSTRLIA			0.456	0.083	0.539
BS:UK	MINISTRY OF AGRICULTURE				
	AGRICULTURE AND LIVESTOCK SERVICES	Bhutan Society of the UK, Royal Botanic Garden	0.114		0.114
TOTAL BS:UK			0.114		0.114
BT FEC	ROYAL CIVIL SERVICE COMMISSION				
	GENERAL ADMINISTRATION AND DIRECTION SERVICES	HRD of the Nature Conservation Section	6.144		6.144
	MINISTRY OF HEALTH & EDUCATION				

Table J 1: INTERNATIONAL ASSISTANCES (GRANTS) RECEIVED: BY DONOR**FISCAL YEAR 2002-2003**

DONOR	AGENCY	PROJECT NAME	(Nu. in Millions)		
			AMOUNT		
			IN-CASH	IN-KIND	TOTAL
	EDUCATION SERVICES	Developing Environmental Research at Kanglung	0.402		0.402
		ToT Workshop on Environmental Studies (NIE)	0.691		0.691
	MINISTRY OF AGRICULTURE				
	GENERAL ADMINISTRATION AND DIRECTION SERVICES	Royal Botanic Garden Phase II	0.765		0.765
	RESEARCH AND DEVELOPMENT SERVICES	MSC in plant taxonomy	0.918		0.918
		Royal Botanic Garden Phase II	0.885		0.885
	AGRICULTURE AND LIVESTOCK SERVICES	IS & RC for Protected Areas, BIS & Consv. Edn	4.421		4.421
		Royal Botanic Garden Phase II	0.925		0.925
		MSc in Social/Community Forestry and CB-NRM	0.664		0.664
		Research on Wild Pig Management & Conservation	5.436		5.436
		Ident. & Conservation of a pot. new Deer Species	0.809		0.809
		Res. & Pub. of Field Guide to the Mammals	1.275		1.275
		Royal Manas National Park	1.135		1.135
		Fellowship Grant-Msc medon, NBC	0.590		0.590
	FORESTRY SERVICES	Environmental Monitoring of Forest Mgnt. Unit	3.443		3.443
		Support to Bumdeling Wildlife Sanctuary	1.375		1.375
		Strengthening of Forest Fire Management	0.336		0.336
	TOTAL BTFEC		30.213		30.213
CANADA	MINISTRY OF HEALTH & EDUCATION				
	EDUCATION SERVICES	Local Book Production & Publication Unit	0.069		0.069
		Enhmnt. of Teaching & Learning Envirn. in C.Sc.	0.156		0.156
		Supply of Library Books to Community Sch., TY	0.274		0.274
		Sch. Equipmt. & Library Devpmnt. of Community Sch	0.176		0.176
		School Library Devlpmnt. in 5 JHS in Mongar	0.375		0.375
		Library Development & Improvement Reading	0.239		0.239
		Solar Power for Remote Schools	0.730		0.730
		Library Devlpmnt. and Improve Reading in Sch.	0.118		0.118
		Sch. Equipmt. & Library Devlp. for NABESA CPS.	0.081		0.081
		Enhancement of Teaching & Learning in New CS, T/gang	0.204		0.204
		Enhancement of Teaching & Learning in New CS, Wangdue	0.219		0.219
		Supply of Dup. Machines & Library to CS, Trongsa	0.218		0.218
		To enhance the Quality of Life for Teachers	0.346		0.346
		Supply of Equipment/Training for Remote School, Dagana	0.385		0.385
		Enhancement of Teaching & Learning in School, Samtse	0.198		0.198
		Enhancement of Teaching & Learning in School, Haa	0.278		0.278
		Supply of Equipment to CS of Punakha	0.195		0.195
	TOTAL CANADA		4.260		4.260
DANIDA	NATIONAL ASSEMBLY OF BHUTAN				
	GENERAL ADMINISTRATION AND DIRECTION SERVICES	Strngtng. of the Bhutanese Legislative	-0.009		-0.009
	ROYAL ADVISORY COUNCIL				

Table J 1: INTERNATIONAL ASSISTANCES (GRANTS) RECEIVED: BY DONOR
FISCAL YEAR 2002-2003

DONOR	AGENCY	PROJECT NAME	(Nu. in Millions)		
			AMOUNT		
			IN-CASH	IN-KIND	TOTAL
	GENERAL ADMINISTRATION AND DIRECTION SERVICES	Capacity Bldg. of Royal Advisory Council	0.335		0.335
	NATIONAL COMMISSION FOR CULTURAL AFFAIRS				
	GENERAL ADMINISTRATION AND DIRECTION SERVICES	Strengthening of National Library of Bhutan	5.500		5.500
		Strnthg. of Royal Academy of Performing Arts	8.470		8.470
	JUDICIARY				
	GENERAL ADMINISTRATION AND DIRECTION SERVICES	Support to Judiciary Phase II	0.000		0.000
		Strengthening of Law Enforcement Agency	0.217		0.217
		Strengthening of Phuentsholing Court	5.165		5.165
		Dissemination of Judicial Process	0.500		0.500
	ROYAL CIVIL SERVICE COMMISSION				
	GENERAL ADMINISTRATION AND DIRECTION SERVICES	Environment Sector Programme Support	10.122		10.122
	NATIONAL ENVIRONMENTAL COMMISSION				
	GENERAL ADMINISTRATION AND DIRECTION SERVICES	Environment Sector Programme Support	23.266		23.266
	OFFICE OF LEGAL AFFAIRS				
	GENERAL ADMINISTRATION AND DIRECTION SERVICES	Strengthening of Department of Legal Affairs	5.923		5.923
	MINISTRY OF FINANCE				
	GENERAL ADMINISTRATION AND DIRECTION SERVICES	Short Term Training of Mof Personnel	0.528		0.528
	REVENUE & CUSTOMS SERVICES	Inst. Strengthening of Revenue & Custom Ph.II	7.471		7.471
	COMMON PUBLIC EXPENDITURES	Support to Kuensel Phase - III	6.500		6.500
	MINISTRY OF HEALTH & EDUCATION				
	EDUCATION SERVICES	Environment Sector Programme Support	7.500		7.500
		Printing of Primary School Text Books	0.463		0.463
		Development of Facilities at the Youth Centre	-1.018		-1.018
		Support to Scouting Programme in Bhutan	-0.016		-0.016
		Special Education for Disabled Children	2.379		2.379
	HEALTH SERVICES	Health Sector Support Programme, Phase II	40.075		40.075
		Rural Water Supply and Sanitation	45.526		45.526
		HSPS - Bridge Financing	19.500		19.500
		HSPS III-Budgetary Support	36.000		36.000
		HSPS III Comp.II -Support to C/city Bldg.in Mgt.& M/toring	5.450		5.450
		Spillover HSPS II Construction	33.000		33.000
	MINISTRY OF AGRICULTURE				
	GENERAL ADMINISTRATION AND DIRECTION SERVICES	Environment Sector Programme Support	19.835		19.835
	AGRICULTURE AND LIVESTOCK SERVICES	Land Use Planning Project	-0.054		-0.054
		Environment Sector Programme Support	2.690		2.690
	FORESTRY SERVICES	Environment Sector Programme Support	11.311		11.311
	MINISTRY OF TRADE AND INDUSTRY				
	GENERAL ADMINISTRATION AND DIRECTION SERVICES	Environment Sector Programme Support	13.347		13.347
	MINISTRY OF COMMUNICATIONS				
	GENERAL ADMINISTRATION AND DIRECTION SERVICES	Urban Dev. Sector Programme Support	0.150		0.150

Table J 1: INTERNATIONAL ASSISTANCES (GRANTS) RECEIVED: BY DONOR
FISCAL YEAR 2002-2003

DONOR	AGENCY	PROJECT NAME	(Nu. in Millions)		
			AMOUNT		
			IN-CASH	IN-KIND	TOTAL
		Good Governance - Support to MoC	1.526		1.526
	URBAN DEVELOPMENT AND HOUSING SERVICES	Urban Dev. Sector Programme Support	90.320		90.320
	DZONGKHAG ADMINISTRATION, GASA				
	GENERAL ADMINISTRATION AND DIRECTION SERVICES	Gasa Dzongkhag Development Project	-0.001		-0.001
TOTAL DANIDA			401.971		401.971
EEC	MINISTRY OF AGRICULTURE				
	RESEARCH AND DEVELOPMENT SERVICES	RNR Extension Support Programme	1.480		1.480
	AGRICULTURE AND LIVESTOCK SERVICES	Integrated Pest Mgt. Development Project	4.972		4.972
		RNR Extension Support Programme	20.373		20.373
		Wang Watershed Management Project	44.065	0.570	44.635
TOTAL EEC			70.891	0.570	71.460
FAO	MINISTRY OF AGRICULTURE				
	AGRICULTURE AND LIVESTOCK SERVICES	Stng. Capa. for Effective Participt. in Codex	0.730		0.730
		Assistance for Flood Affected Areas	5.885		5.885
		Improving Food Security & Rural Income	1.542		1.542
		Fifth Meeting of Fodder & Pasture Wrkng.Group	0.073		0.073
		Estb. of International Year of Mountains Committee	0.243		0.243
		Virtual Extension Research Communication Network	0.048		0.048
TOTAL FAO			8.520		8.520
FBC	NATIONAL COMMISSION FOR CULTURAL AFFAIRS				
	GENERAL ADMINISTRATION AND DIRECTION SERVICES	Support to the Textile & Fashion Show 03-04	1.151		1.151
TOTAL FBC			1.151		1.151
GOI	NATIONAL COMMISSION FOR CULTURAL AFFAIRS				
	GENERAL ADMINISTRATION AND DIRECTION SERVICES	Festival of India in Bhutan	1.150		1.150
	ROYAL CIVIL SERVICE COMMISSION				
	GENERAL ADMINISTRATION AND DIRECTION SERVICES	Scholarships	31.024		31.024
	MINISTRY OF FINANCE				
	COMMON PUBLIC EXPENDITURES	Dungsum Cement Project	0.689		0.689
		Kurichhu Hydro-Power Project(Grant Component)	34.260	42.720	76.980
	MINISTRY OF HEALTH & EDUCATION				
	EDUCATION SERVICES	Lecturers for Sherubtse College	4.406		4.406
	HEALTH SERVICES	Mongar Hospital Phase II	3.410		3.410
		JDWNMH Hospital Phase II	4.879		4.879
	MINISTRY OF TRADE AND INDUSTRY				
	POWER SERVICES	Hydrometeorological Services for GOI	6.800		6.800
TOTAL GOI			886.618	42.720	929.338
GSP	MINISTRY OF HEALTH & EDUCATION				
	EDUCATION SERVICES	Sports, Medicine Workshop	0.117		0.117
TOTAL GSP			0.117		0.117
GTZ	MINISTRY OF HEALTH & EDUCATION				

Table J 1: INTERNATIONAL ASSISTANCES (GRANTS) RECEIVED: BY DONOR**FISCAL YEAR 2002-2003**

DONOR	AGENCY	PROJECT NAME	(Nu. in Millions)		
			AMOUNT		
			IN-CASH	IN-KIND	TOTAL
	EDUCATION SERVICES	BGSRDP Third Phase	-0.031		-0.031
	MINISTRY OF AGRICULTURE				
	AGRICULTURE AND LIVESTOCK SERVICES	BGSRDP Third Phase	9.463		9.463
		CBNRM Workshop	0.237		0.237
	FORESTRY SERVICES	BG Sustainable RNR Development Project		0.162	0.162
		BGSRDP Third Phase		0.291	0.291
TOTAL GTZ			9.668	0.453	10.121
HCP	MINISTRY OF HEALTH & EDUCATION				
	HEALTH SERVICES	Primary Eye Care	2.434		2.434
TOTAL HCP			2.434		2.434
HELVETAS	NATIONAL COMMISSION FOR CULTURAL AFFAIRS				
	GENERAL ADMINISTRATION AND DIRECTION SERVICES	BH-49 Folk Heritage Museum Phase I	0.403		0.403
	MINISTRY OF AGRICULTURE				
	GENERAL ADMINISTRATION AND DIRECTION SERVICES	National Resources Training Institute Phase IV	1.944		1.944
		Natural Resources Training Institute		11.843	11.843
		Farm Business Training		2.547	2.547
	RESEARCH AND DEVELOPMENT SERVICES	RNR-Research System Project Phase II		46.007	46.007
		East Central Region Agriculture Development Project Phase I		0.286	0.286
		Central Region/Rural Initiative		1.298	1.298
	AGRICULTURE AND LIVESTOCK SERVICES	RNR Extension Program Bumthang/Trongsa II	2.240		2.240
		RNR-Research System Project Phase II	5.550		5.550
		National Resources Training Institute Phase IV	0.946		0.946
		East Central Region Agriculture Development Project Phase I	10.656		10.656
		Livestock & Fodder Development Program		0.067	0.067
		LN2 Plant		2.524	2.524
	FORESTRY SERVICES	The Participatory Forest Management Project P-I	3.534	10.989	14.523
		Planning Phase New Forestry Project		5.084	5.084
	MINISTRY OF COMMUNICATIONS				
	ROADS & BRIDGES SERVICES	Puna Thang Chhu Bridge Phase II		8.240	8.240
	DZONGKHAG ADMINISTRATION, BUMTHANG				
	RESEARCH AND DEVELOPMENT SERVICES	RNR Extension Program Bumthang/Trongsa II		0.145	0.145
	DZONGKHAG ADMINISTRATION, TONGSA				
	AGRICULTURE AND LIVESTOCK SERVICES	RNR Extension Program Bumthang/Trongsa II	0.031		0.031
TOTAL HELVETAS			25.303	89.029	114.332
IDF	MINISTRY OF FINANCE				
	BUDGET AND ACCOUNTS SERVICES	Institutional Dev.& Capacity Bldg. for FM of RGoB	2.256		2.256
TOTAL IDF			2.256		2.256
IDRC-CA	MINISTRY OF HEALTH & EDUCATION				
	EDUCATION SERVICES	ICT Supported Distance Education in Bhutan	4.857		4.857
	MINISTRY OF AGRICULTURE				

Table J 1: INTERNATIONAL ASSISTANCES (GRANTS) RECEIVED: BY DONOR
FISCAL YEAR 2002-2003

DONOR	AGENCY	PROJECT NAME	(Nu. in Millions)		
			AMOUNT		
			IN-CASH	IN-KIND	TOTAL
	GENERAL ADMINISTRATION AND DIRECTION SERVICES	IDRC,Canadian Contribution to CBNRW Workshop	1.165		1.165
	AGRICULTURE AND LIVESTOCK SERVICES	Enhancing Productivity through INR Mgnt.	0.572		0.572
TOTAL IDRC-CA			6.594		6.594
JAPAN	NATIONAL COMMISSION FOR CULTURAL AFFAIRS				
	GENERAL ADMINISTRATION AND DIRECTION SERVICES	Essay Competition for Conservation of Culture	0.103		0.103
	MINISTRY OF FINANCE				
	COMMON PUBLIC EXPENDITURES	Recycled Waste Collecting Vehicle Aid,TCC	3.649		3.649
		Supply of Computer for Environment Education, RSPN	1.446		1.446
	MINISTRY OF HEALTH & EDUCATION				
	EDUCATION SERVICES	Contribution to Tashidingkha Community	0.965		0.965
	HEALTH SERVICES	Tele ECG Project, Trashi Yangtse Hospital	3.621		3.621
		Tele ECG Project, Lhuentse Hospital	3.621		3.621
	MINISTRY OF AGRICULTURE				
	AGRICULTURE AND LIVESTOCK SERVICES	Increase of Food Production (KR II 1995)		94.000	94.000
	DZONGKHAG ADMINISTRATION, LHUENTSE				
	ROADS & BRIDGES SERVICES	Light Road Bridge Construction at Khoma, Lhuentse	3.644		3.644
	DZONGKHAG ADMINISTRATION, MONGAR				
	ROADS & BRIDGES SERVICES	Light Road Bridge Construction at Grothungla, Mongar	3.829		3.829
TOTAL JAPAN			20.878	94.000	114.878
NET SDA	PLANNING COMMISSION SECRETARIAT				
	GENERAL ADMINISTRATION AND DIRECTION SERVICES	Support to the Formulation of 9th FYP	9.000		9.000
	ROYAL CIVIL SERVICE COMMISSION				
	GENERAL ADMINISTRATION AND DIRECTION SERVICES	Human Resources Development Phase II	5.900		5.900
		Sustainable Human Resource Development	5.000		5.000
	DZONGKHA DEVELOPMENT COMMISSION				
	GENERAL ADMINISTRATION AND DIRECTION SERVICES	Dzongkha Development Project	4.088		4.088
	NATIONAL TECHNICAL TRAINING AUTHORITY				
	GENERAL ADMINISTRATION AND DIRECTION SERVICES	Institute of Zorig Chusum, Phase II	5.000		5.000
	INSTITUTIONAL PLANNING & DEVELOPMENT SERVICES	Institute of Zorig Chusum, Phase II	8.000		8.000
	DEPARTMENT OF EMPLOYMENT & LABOUR				
	GENERAL ADMINISTRATION AND DIRECTION SERVICES	Institutional Capacity Building of DEL	3.000		3.000
	MINISTRY OF FINANCE				
	AID & DEBT MANAGEMENT SERVICES	Sustainable Development Fund	1.400		1.400
		Operational Budget (AKV) of SDS	2.000		2.000
		Seminar on Gross National Happiness	2.209		2.209
		Sustainable Development Fund Phase II	5.000		5.000
	MINISTRY OF AGRICULTURE				
	GENERAL ADMINISTRATION AND DIRECTION SERVICES	Agro Biodiversity Conservation	5.926		5.926
	AGRICULTURE AND LIVESTOCK SERVICES	Agro Biodiversity Conservation	10.000		10.000

Table J 1: INTERNATIONAL ASSISTANCES (GRANTS) RECEIVED: BY DONOR
FISCAL YEAR 2002-2003

DONOR	AGENCY	PROJECT NAME	(Nu. in Millions)		
			AMOUNT		
			IN-CASH	IN-KIND	TOTAL
	MINISTRY OF TRADE AND INDUSTRY				
	GEOLOGY AND MINES SERVICES	Capacity for Slope Stability & Environment	11.000		11.000
	POWER SERVICES	Sustainable Rural Electrification, Phase II	45.000		45.000
	MINISTRY OF COMMUNICATIONS				
	ROADS & BRIDGES SERVICES	EFRC Support Programme	2.000		2.000
	DZONGKHAG ADMINISTRATION, ZHEMGANG				
	FORESTRY SERVICES	ISDP Zhemgang Phase II	0.545		0.545
TOTAL NET SDA			125.068		125.068
NETHERLN	MINISTRY OF FINANCE				
	GENERAL ADMINISTRATION AND DIRECTION SERVICES	Revision of RGoB Financial Manual	-2.142		-2.142
	COMMON PUBLIC EXPENDITURES	Revision of RGoB Financial Manual	1.833		1.833
	MINISTRY OF AGRICULTURE				
	GENERAL ADMINISTRATION AND DIRECTION SERVICES	Stnble.Soil Fertility & Plant Nutrients Mngt.	0.240		0.240
TOTAL NETHERLN			-0.070		-0.070
NORAD	MINISTRY OF TRADE AND INDUSTRY				
	GENERAL ADMINISTRATION AND DIRECTION SERVICES	Inst.Strength of the Energy Sector & WRMP	6.967		6.967
TOTAL NORAD			6.967		6.967
NORWAY	MINISTRY OF AGRICULTURE				
	AGRICULTURE AND LIVESTOCK SERVICES	On farm PGR conservation in Bhutan (BUCAP)	1.296		1.296
TOTAL NORWAY			1.296		1.296
ORIENT F	DZONGKHA DEVELOPMENT COMMISSION				
	GENERAL ADMINISTRATION AND DIRECTION SERVICES	Dev. of UNICODE tools for Computerising in DZ	0.928		0.928
TOTAL ORIENT F			0.928		0.928
SCF/USA	NATIONAL COMMISSION FOR CULTURAL AFFAIRS				
	GENERAL ADMINISTRATION AND DIRECTION SERVICES	Skills Development for Out of School Women	0.728		0.728
	MINISTRY OF HOME AFFAIRS				
	ROYAL BHUTAN POLICE SERVICES	Strengthening the Capacity & Services of YDRC	1.307		1.307
	MINISTRY OF FINANCE				
	AID & DEBT MANAGEMENT SERVICES	Adhoc Training for DADM	0.215		0.215
	COMMON PUBLIC EXPENDITURES	Const. of Boys Hostel at NID, Khaling	3.382		3.382
	MINISTRY OF HEALTH & EDUCATION				
	EDUCATION SERVICES	School-based Awrnss.& Edu. Prog. for Parents	0.578		0.578
		Expansion of Services of the YIC	0.836		0.836
		Const. of Boys Hostel at NID, Khaling	1.320		1.320
		School-Based Awareness & Education Program	0.920		0.920
		Promotion on School Based Scouting Program	1.000		1.000
		Information on Training & Employment	0.600		0.600
	DZONGKHAG ADMINISTRATION, ZHEMGANG				
	EDUCATION SERVICES	Support to Education & Health Programs, Zhemgang	3.126		3.126
TOTAL SCF/USA			14.010		14.010

Table J 1: INTERNATIONAL ASSISTANCES (GRANTS) RECEIVED: BY DONOR
FISCAL YEAR 2002-2003

DONOR	AGENCY	PROJECT NAME	(Nu. in Millions)		
			IN-CASH	IN-KIND	TOTAL
SDC	MINISTRY OF HOME AFFAIRS				
	GENERAL ADMINISTRATION AND DIRECTION SERVICES	Decentralisation	0.170		0.170
	MINISTRY OF FINANCE				
	GENERAL ADMINISTRATION AND DIRECTION SERVICES	HRD Support to National Finance Service, MoF	4.783	0.013	4.796
	MINISTRY OF HEALTH & EDUCATION				
	EDUCATION SERVICES	Secondary Education Project	49.193	4.176	53.369
		Information Communication Technology at NIEs	0.825	0.028	0.853
		The expansion of NIE, Paro/Samtse, Phase I		23.543	23.543
		Planning New Education Project		0.395	0.395
	MINISTRY OF AGRICULTURE				
	GENERAL ADMINISTRATION AND DIRECTION SERVICES	HRD for QCRS (Agriculture)	0.700		0.700
	RESEARCH AND DEVELOPMENT SERVICES	Rural Development Training Center (Zhemgang)		0.020	0.020
	FORESTRY SERVICES	Third Forestry Development Project	3.411		3.411
	MINISTRY OF COMMUNICATIONS				
	ROADS & BRIDGES SERVICES	Suspension Bridge Programme, Part 2, Phase IV	1.000	2.974	3.974
		Suspension Bridge Programme Phave V	3.740		3.740
TOTAL SDC			63.822	31.148	94.970
SNV	CENTRE FOR BHUTAN STUDIES				
	GENERAL ADMINISTRATION AND DIRECTION SERVICES	Research on the Recent Election of Gups	0.549		0.549
TOTAL SNV			0.549		0.549
UFS					
		Unidentified Financing Sources (External)	0.096		0.096
TOTAL UFS			0.096		0.096
UNCDF	MINISTRY OF FINANCE				
	COMMON PUBLIC EXPENDITURES	Strength. Capacities for Sust. Micro-Finance	26.222		26.222
TOTAL UNCDF			26.222		26.222
UNDP	PLANNING COMMISSION SECRETARIAT				
	GENERAL ADMINISTRATION AND DIRECTION SERVICES	GIS Institution Building	-0.351		-0.351
		Pilot Pjt. 4 Strntg. of Decent. Govt. Inf/Work	2.622		2.622
	ROYAL CIVIL SERVICE COMMISSION				
	GENERAL ADMINISTRATION AND DIRECTION SERVICES	HRD Phase II	-0.400		-0.400
		HRMD	2.102		2.102
	NATIONAL ENVIRONMENTAL COMMISSION				
	GENERAL ADMINISTRATION AND DIRECTION SERVICES	Strengthening Environmental Mngt. & Education	0.000		0.000
		Bhutan National Green House Project	2.107		2.107
	MINISTRY OF HOME AFFAIRS				
	GENERAL ADMINISTRATION AND DIRECTION SERVICES	Introducing Grassroot Based Planning in BTN	7.521		7.521

Table J 1: INTERNATIONAL ASSISTANCES (GRANTS) RECEIVED: BY DONOR
FISCAL YEAR 2002-2003

DONOR	AGENCY	PROJECT NAME	(Nu. in Millions)		
			AMOUNT		
			IN-CASH	IN-KIND	TOTAL
	MINISTRY OF FINANCE				
	AID & DEBT MANAGEMENT SERVICES	National Execution of Projects - Phase III	-0.030		-0.030
	COMMON PUBLIC EXPENDITURES	Partners in Development Programme	0.541		0.541
	MINISTRY OF AGRICULTURE				
	AGRICULTURE AND LIVESTOCK SERVICES	National Biodiversity Conv. Survey Action Pl.	2.872		2.872
		Integrated Horticulture Development Programme	10.191		10.191
		Integrated Management of JDNP	4.384		4.384
	FORESTRY SERVICES	Forest Management and Conservation Ph. II	-0.006		-0.006
		Integrated Management of JDNP	0.914		0.914
	MINISTRY OF TRADE AND INDUSTRY				
	GENERAL ADMINISTRATION AND DIRECTION SERVICES	Private Sector Development Project	-0.001		-0.001
	TRADE SERVICES	Asstt. to Essential Oils Devlpmt. in Bhutan	0.000		0.000
	INDUSTRIES SERVICES	Cottage, Small & Medium Scale Industry	-1.151		-1.151
	MINISTRY OF COMMUNICATIONS				
	ROADS & BRIDGES SERVICES	Strtng. Engineering Capacities in PWD	-0.005		-0.005
TOTAL UNDP			31.309		31.309
UNDP IPF	MINISTRY OF HOME AFFAIRS				
	GENERAL ADMINISTRATION AND DIRECTION SERVICES	Decentralisation Support Program	3.108		3.108
	MINISTRY OF AGRICULTURE				
	AGRICULTURE AND LIVESTOCK SERVICES	Rural Enterprise Development (RED), MoA	2.862		2.862
	MINISTRY OF TRADE AND INDUSTRY				
	GENERAL ADMINISTRATION AND DIRECTION SERVICES	Rural Enterprise Development(RED), MTI	12.285		12.285
	MINISTRY OF COMMUNICATIONS				
	GENERAL ADMINISTRATION AND DIRECTION SERVICES	Capacity Building in the Division of Telecom	-0.318		-0.318
		Inst. Capacity Building & Policy Support for MoC	8.130		8.130
TOTAL UNDP IPF			26.066		26.066
UNDP O	PLANNING COMMISSION SECRETARIAT				
	GENERAL ADMINISTRATION AND DIRECTION SERVICES	Support to Dev. of Poverty Mono. System	12.433		12.433
	NATIONAL ENVIRONMENTAL COMMISSION				
	GENERAL ADMINISTRATION AND DIRECTION SERVICES	National Capacity Self Assessment (NCSA)	1.203		1.203
	MINISTRY OF HEALTH & EDUCATION				
	HEALTH SERVICES	Capacity Bldg. & Advocacy Support for HIV/AIDs	8.601		8.601
	DZONGKHAG ADMINISTRATION, GASA				
	GENERAL ADMINISTRATION AND DIRECTION SERVICES	Community Managed Eco-Tourism in JDNP	0.477		0.477
TOTAL UNDP O			22.713		22.713
UNEP	NATIONAL ENVIRONMENTAL COMMISSION				
	GENERAL ADMINISTRATION AND DIRECTION SERVICES	Implementation of Male Declaration Phase II	0.236		0.236
TOTAL UNEP			0.236		0.236
UNESCO	COUNCIL FOR RELIGIOUS AFFAIRS				

Table J 1: INTERNATIONAL ASSISTANCES (GRANTS) RECEIVED: BY DONOR
FISCAL YEAR 2002-2003

DONOR	AGENCY	PROJECT NAME	(Nu. in Millions)		
			AMOUNT		
			IN-CASH	IN-KIND	TOTAL
	GENERAL ADMINISTRATION AND DIRECTION SERVICES	Renovation of Dechenphodrang Monastery	2.126		2.126
	NATIONAL COMMISSION FOR CULTURAL AFFAIRS				
	GENERAL ADMINISTRATION AND DIRECTION SERVICES	Renovation of Dechenphodrang Monastery	2.404		2.404
		Capacity Building of the NC for Cultural Affairs	0.476		0.476
		Strengthening of Textile Museum & HRD	0.953		0.953
	NATIONAL TECHNICAL TRAINING AUTHORITY				
	GENERAL ADMINISTRATION AND DIRECTION SERVICES	National Case Study on Access on TVE	0.019		0.019
	MINISTRY OF HOME AFFAIRS				
	GENERAL ADMINISTRATION AND DIRECTION SERVICES	Strengthening of IT in sub-districts	1.154		1.154
	MINISTRY OF FINANCE				
	COMMON PUBLIC EXPENDITURES	Expanding of FM Radio into RuralCommunities	1.222		1.222
		Estbmt. of the Community Multimedia Centres	0.221		0.221
	MINISTRY OF HEALTH & EDUCATION				
	EDUCATION SERVICES	Estmnt. of NI of Performing Arts of Bhutan	0.135		0.135
		Audio-Visual Training in Mongolia	0.165		0.165
		Estb. of a National University in Bhutan	1.202		1.202
		Training of Information Technology Teachers	0.962		0.962
	TOTAL UNESCO		11.038		11.038
UNFPA	MINISTRY OF HOME AFFAIRS				
	IMMIGRATION AND CENSUS SERVICES	Population & Development Strategies	0.294		0.294
		Support to Population Development	1.116		1.116
	MINISTRY OF HEALTH & EDUCATION				
	EDUCATION SERVICES	Support to Sherubtse Degree College	-0.040		-0.040
		Reproductive Health	0.240		0.240
		Support to YGCD	0.424		0.424
		Support to Sherubtse College	0.838		0.838
	HEALTH SERVICES	Reproductive Health	12.725		12.725
		Support to Reproductive Health	9.743		9.743
		Support to IECH (RHS)	1.507		1.507
		Advocacy for PDS	2.055		2.055
	TOTAL UNFPA		28.901		28.901
UNICEF	COUNCIL FOR RELIGIOUS AFFAIRS				
	GENERAL ADMINISTRATION AND DIRECTION SERVICES	Primary Education	-0.009		-0.009
		School-based Water, Sanitation & Hygiene Prog.	0.454		0.454
		Partnership with Religion	1.030		1.030
	MONK BODY (RABDEY) DIRECTION SERVICES	Advocacy and Social Mobilisation	-0.001		-0.001
		Partnership with Religion	0.472		0.472
	PLANNING COMMISSION SECRETARIAT				
	GENERAL ADMINISTRATION AND DIRECTION SERVICES	Monitoring and Evaluation	0.527		0.527
	ROYAL INSTITUTE OF MANAGEMENT				

Table J 1: INTERNATIONAL ASSISTANCES (GRANTS) RECEIVED: BY DONOR
FISCAL YEAR 2002-2003

DONOR	AGENCY	PROJECT NAME	(Nu. in Millions)		
			AMOUNT		
			IN-CASH	IN-KIND	TOTAL
	GENERAL ADMINISTRATION AND DIRECTION SERVICES	Information and Communication Support	0.170		0.170
	MINISTRY OF FINANCE				
	AID & DEBT MANAGEMENT SERVICES	Monitoring and Evaluation	-0.001		-0.001
	COMMON PUBLIC EXPENDITURES	Information and Communication Support	0.229		0.229
	MINISTRY OF HEALTH & EDUCATION				
	EDUCATION SERVICES	Rural Community Water Supply	-0.232		-0.232
		Primary Education	-0.041		-0.041
		Non-Formal Education	-0.031		-0.031
		Special Education	-0.053		-0.053
		Family-based Child Development	0.349		0.349
		School-based Water, Sanitation & Hygiene Prog.	0.356		0.356
		Early Child Care and Development	0.034		0.034
		Basic Education Quality Improvement	3.493		3.493
		Expanded Education Opportunities	3.151		3.151
		Information and Communication Support	0.645		0.645
		Monitoring and Evaluation	0.011		0.011
	HEALTH SERVICES	Maternal and Child Health	-0.861		-0.861
		Nutrition and Child Care	-0.032		-0.032
		Rural Community Water Supply	-0.040		-0.040
		Columbia University Grant for SMP(UNICEF)	0.694		0.694
		School-based Water, Sanitation & Hygiene Prog.	1.719		1.719
		Maternal and Child Health	12.803		12.803
		Nutrition	1.841		1.841
		Information and Communication Support	0.733		0.733
		Monitoring and Evaluation	0.096		0.096
	DZONGKHAG ADMINISTRATION, HA				
	HEALTH SERVICES	School-based Water, Sanitation & Hygiene Prog.	0.015		0.015
	DZONGKHAG ADMINISTRATION, BUMTHANG				
	HEALTH SERVICES	School-based Water, Sanitation & Hygiene Prog.	0.015		0.015
	DZONGKHAG ADMINISTRATION, SARPANG				
	HEALTH SERVICES	School-based Water, Sanitation & Hygiene Prog.	0.006		0.006
	DZONGKHAG ADMINISTRATION, ZHEMGANG				
	HEALTH SERVICES	School-based Water, Sanitation & Hygiene Prog.	0.015		0.015
	DZONGKHAG ADMINISTRATION, SAMDRUP JONGKHAR				
	HEALTH SERVICES	School-based Water, Sanitation & Hygiene Prog.	0.015		0.015
	DZONGKHAG ADMINISTRATION, THIMPHU				
	GENERAL ADMINISTRATION AND DIRECTION SERVICES	School-based Water, Sanitation & Hygiene Prog.	0.475		0.475
	HEALTH SERVICES	School-based Water, Sanitation & Hygiene Prog.	-0.003		-0.003
TOTAL UNICEF			28.044		28.044
W/BANK	MINISTRY OF HEALTH & EDUCATION				

Table J 1: INTERNATIONAL ASSISTANCES (GRANTS) RECEIVED: BY DONOR
FISCAL YEAR 2002-2003

DONOR	AGENCY	PROJECT NAME	(Nu. in Millions)		
			IN-CASH	IN-KIND	TOTAL
	EDUCATION SERVICES	Preparation of the Bhutan Education Program	9.728		9.728
TOTAL W/BANK			9.728		9.728
WFP	MINISTRY OF FINANCE				
	COMMON PUBLIC EXPENDITURES	Construction of Rehabilitation of Roads	1.446		1.446
		Support to Primary Education	7.075		7.075
	MINISTRY OF HEALTH & EDUCATION				
	EDUCATION SERVICES	Support to Primary Education	3.693		3.693
TOTAL WFP			12.214		12.214
WHO	ROYAL CIVIL SERVICE COMMISSION				
	GENERAL ADMINISTRATION AND DIRECTION SERVICES	Organisation of Health Services	6.311		6.311
	MINISTRY OF HEALTH & EDUCATION				
	EDUCATION SERVICES	Communicable Disease Pre.,Eradictio &Control	5.350		5.350
		Esstial.Medicine:Access,Quality &Rational Use	0.159		0.159
	HEALTH SERVICES	Strengthening Country Health Information	0.696		0.696
		Communicable Disease Pre.,Eradictio &Control	3.244		3.244
		Malaria	0.035		0.035
		Tuberculosis	0.962		0.962
		S.P.M. of non-communicable disease	0.180		0.180
		Health Promotion	2.073		2.073
		Disability/Injury prevention &.Rehabilitation	0.731		0.731
		Mental Health & Substance Abuse	1.090		1.090
		Child and Adolescent Health	0.743		0.743
		Research & Prog. Devlpmnt. in Rep. Health	0.346		0.346
		HIV/AIDS	0.300		0.300
		Nutrition	0.450		0.450
		Health and Environment	0.734		0.734
		Food Safety	0.212		0.212
		Esstial.Medicine:Access,Quality &Rational Use	1.038		1.038
		Blood Safety & Clinical Technology	0.240		0.240
		Organisation of Health Services	4.785		4.785
TOTAL WHO			29.680		29.680
WOLFGANG	MINISTRY OF HEALTH & EDUCATION				
	HEALTH SERVICES	Operation Threaters Construction at Mongar Hospital	2.641		2.641
TOTAL WOLFGANG			2.641		2.641
WWF	MINISTRY OF HOME AFFAIRS				
	ROYAL BHUTAN POLICE SERVICES	Installation of Electric Cooker	0.612		0.612
	MINISTRY OF AGRICULTURE				
	AGRICULTURE AND LIVESTOCK SERVICES	Mushroom Community Development Project	0.464		0.464
	FORESTRY SERVICES	Implmnt.of Const.& Develop.act T/Shingla Park	0.170		0.170
		Tiger Conservation Program & Royal Manas National Park	1.455		1.455

Table J 1: INTERNATIONAL ASSISTANCES (GRANTS) RECEIVED: BY DONOR
FISCAL YEAR 2002-2003

DONOR	AGENCY	PROJECT NAME	(Nu. in Millions)		
			AMOUNT		
			IN-CASH	IN-KIND	TOTAL
		Dev. of Saktien Wildlife Sanctuary & Bio Corridor	6.225		6.225
TOTAL WWF			8.926		8.926
YDF	MINISTRY OF HEALTH & EDUCATION				
	EDUCATION SERVICES	Regional & National School Sports Meets 2002	1.000		1.000
	DZONGKHAG ADMINISTRATION, THIMPHU				
	EDUCATION SERVICES	Support from Youth Development Fund	0.120		0.120
		Support from YDF for Life Skills in Schools	0.400		0.400
TOTAL YDF			1.520		1.520
ZHD	NATIONAL COMMISSION FOR CULTURAL AFFAIRS				
	GENERAL ADMINISTRATION AND DIRECTION SERVICES	Preservation of Bhutan's Cultural Heritage	0.253		0.253
TOTAL ZHD			0.253		0.253
GRAND TOTAL			1979.217	289.869	2269.086

Table J 2: INTERNATIONAL ASSISTANCE (GRANTS) RECEIVED: BY AGENCY					
FISCAL YEAR 2002-2003					
AGENCY	PROJECT NAME	DONOR	Nu in Millions		
			AMOUNT		
			IN-CASH	IN-KIND	TOTAL
NATIONAL ASSEMBLY OF BHUTAN	Strngtng. of the Bhutanese Legislative	DANIDA	-0.009		-0.009
			-0.009		-0.009
TOTAL AU 102.01			-0.009		-0.009
ROYAL ADVISORY COUNCIL	Capacity Bldg. of Royal Advisory Council	DANIDA	0.335		0.335
			0.335		0.335
TOTAL AU 103.01			0.335		0.335
COUNCIL FOR RELIGIOUS AFFAIRS	Primary Education	UNICEF	-0.009		-0.009
	Renovation of Dechenphodrang Monastery	UNESCO	2.126		2.126
	School-based Water, Sanitation & Hygiene Prog.	UNICEF	0.454		0.454
	Partnership with Religion	UNICEF	1.030		1.030
	Advocacy and Social Mobilisation	UNICEF	-0.001		-0.001
	Partnership with Religion	UNICEF	0.472		0.472
		TOTAL PROGRAM 02	0.471		0.471
TOTAL AU 104.01			4.072		4.072
NAT'NAL COMM. FOR CULTURAL AFFAIRS	BH-49 Folk Heritage Museum Phase I	HELVETAS	0.403		0.403
	Strengthening of National Library of Bhutan	DANIDA	5.500		5.500
	Strnthg. of Royal Academy of Performing Arts	DANIDA	8.470		8.470
	Renovation of Dechenphodrang Monastery	UNESCO	2.404		2.404
	Preservation of Bhutan's Cultural Heritage	ZHD	0.253		0.253
	Skills Development for Out of School Women	SCF/USA	0.728		0.728
	Essay Competition for Conservation of Culture	JAPAN	0.103		0.103
	Capacity Building of the NC for Cultural Affairs	UNESCO	0.476		0.476
	Strengthening of Textile Museum & HRD	UNESCO	0.953		0.953
	Support to the Textile & Fashion Show 03-04	FBC	1.151		1.151
	Festival of India in Bhutan	GOI	1.150		1.150
TOTAL AU 105.01			21.590		21.590
JUDICIARY	Support to Judiciary Phase II	DANIDA	0.000		0.000
	Strengthening of Law Enforcement Agency	DANIDA	0.217		0.217
	Strengthening of Phuentsholing Court	DANIDA	5.165		5.165
	Dissemination of Judicial Process	DANIDA	0.500		0.500
TOTAL AU 106.01			5.882		5.882
PLANNING COMMISSION SECRETARIAT	GIS Institution Building	UNDP	-0.351		-0.351
	Pilot Pjt. 4 Strntg. of Decnt. Govt. Inf/Work	UNDP	2.622		2.622

Table J 2: INTERNATIONAL ASSISTANCE (GRANTS) RECEIVED: BY AGENCY					
FISCAL YEAR 2002-2003					
AGENCY	PROJECT NAME	DONOR	Nu in Millions		
			IN-CASH	IN-KIND	TOTAL
	Support to the Formulation of 9th FYP	NET SDA	9.000		9.000
	Strngt. of National Statistical System	ADB	5.534		5.534
	Monitoring and Evaluation	UNICEF	0.527		0.527
	Support to Dev. of Poverty Mono. System	UNDP O	12.433		12.433
TOTAL AU 107.01			29.765		29.765
ROYAL CIVIL SERVICE COMMISSION	HRD Phase II	UNDP	-0.400		-0.400
	Scholarships	GOI	31.024		31.024
	HRMD	UNDP	2.102		2.102
	Environment Sector Programme Support	DANIDA	10.122		10.122
	HRD of the Nature Conservation Section	BTSEC	6.144		6.144
	Human Resources Development Phase II	NET SDA	5.900		5.900
	Organisation of Health Services	WHO	6.311		6.311
	Sustainable Human Resource Development	NET SDA	5.000		5.000
TOTAL AU 109.01			66.203		66.203
DZONGKHA DEVELOPMENT COMMISSION	Dzongkha Development Project	NET SDA	4.088		4.088
	Dev. of UNICODE tools for Computerising in DZ	ORIENT F	0.928		0.928
TOTAL AU 112.01			5.016		5.016
NATIONAL ENVIRONMENTAL COMMISSION	Strengthening Environmental Mngt. & Education	UNDP	0.000		0.000
	Bhutan National Green House Project	UNDP	2.107		2.107
	Environment Sector Programme Support	DANIDA	23.266		23.266
	National Capacity Self Assessment (NCSA)	UNDP O	1.203		1.203
	Implementation of Male Declaration Phase II	UNEP	0.236		0.236
TOTAL AU 114.01			26.811		26.811
ROYAL INSTITUTE OF MANAGEMENT	Information and Communication Support	UNICEF	0.170		0.170
TOTAL AU 115.01			0.170		0.170
CENTRE FOR BHUTAN STUDIES	Research on the Recent Election of Gups	SNV	0.549		0.549
TOTAL AU 116.01			0.549		0.549
NAT'NAL TECHNICAL TRNG. AUTHORITY	Institute of Zorig Chusum, Phase II	NET SDA	5.000		5.000
	National Case Study on Access on TVE	UNESCO	0.019		0.019
	Institute of Zorig Chusum, Phase II	NET SDA	8.000		8.000
TOTAL AU 117.01			13.019		13.019
DEPARTMENT OF EMPLOYMENT & LABOUR	Institutional Development of DEL	ADB	0.666		0.666
	Institutional Capacity Building of DEL	NET SDA	3.000		3.000

Table J 2: INTERNATIONAL ASSISTANCE (GRANTS) RECEIVED: BY AGENCY					
FISCAL YEAR 2002-2003					
AGENCY	PROJECT NAME	DONOR	Nu in Millions		
			AMOUNT		
			IN-CASH	IN-KIND	TOTAL
TOTAL AU 119.01			3.666		3.666
OFFICE OF LEGAL AFFAIRS	Strengthening of Department of Legal Affairs	DANIDA	5.923		5.923
TOTAL AU 120.01			5.923		5.923
MINISTRY OF HOME AFFAIRS	Introducing Grassroot Based Planning in BTN	UNDP	7.521		7.521
	Strengthening of IT in sub-districts	UNESCO	1.154		1.154
	Decentralisation Support Program	UNDP IPF	3.108		3.108
	Decentralisation	SDC	0.170		0.170
	Installation of Electric Cooker	WWF	0.612		0.612
	Strengthening the Capacity & Services of YDRC	SCF/USA	1.307		1.307
	Population & Development Strategies	UNFPA	0.294		0.294
	Support to Population Development	UNFPA	1.116		1.116
TOTAL AU 201.01			15.281		15.281
MINISTRY OF FINANCE	HRD for National Finance Service	AUSTRIAN	0.222		0.222
	Revision of RGoB Financial Manual	NETHERLN	-2.142		-2.142
	HRD Support to National Finance Service, MoF	SDC	4.783	0.013	4.796
	Short Term Training of Mof Personnel	DANIDA	0.528		0.528
	TA for Public Sector Resource Management	ADB	0.652		0.652
	Institutional Development & Capacity Building for FM of RGoB	IDF	2.256		2.256
	Inst. Strengthening of Revenue & Custom Ph.II	DANIDA	7.471		7.471
	National Execution of Projects - Phase III	UNDP	-0.030		-0.030
	Sustainable Development Fund	NET SDA	1.400		1.400
	TA for Public Sector Resource Management	ADB	0.841		0.841
	Operational Budget (AKV) of SDS	NET SDA	2.000		2.000
	Monitoring and Evaluation	UNICEF	-0.001		-0.001
	Adhoc Training for DADM	SCF/USA	0.215		0.215
	Seminar on Gross National Happiness	NET SDA	2.209		2.209
	Sustainable Development Fund Phase II	NET SDA	5.000		5.000
	Dungsum Cement Project	GOI	0.689		0.689
	Kurichhu Hydro-Power Project(Grant Component)	GOI	34.260	42.720	76.980
	Construction of Rehabilitation of Roads	WFP	1.446		1.446
	Partners in Development Programme	UNDP	0.541		0.541
	Support to Primary Education	WFP	7.075		7.075
	Revision of RGoB Financial Manual	NETHERLN	1.833		1.833

Table J 2: INTERNATIONAL ASSISTANCE (GRANTS) RECEIVED: BY AGENCY					
FISCAL YEAR 2002-2003					
AGENCY	PROJECT NAME	DONOR	Nu in Millions		
			AMOUNT		
			IN-CASH	IN-KIND	TOTAL
	Strength. Capacities for Sust. Micro-Finance	UNCDF	26.222		26.222
	Support to Kuensel Phase - III	DANIDA	6.500		6.500
	Information and Communication Support	UNICEF	0.229		0.229
	Expanding of FM Radio into Rural Communities	UNESCO	1.222		1.222
	Recycled Waste Collecting Vehicle Aid,TCC	JAPAN	3.649		3.649
	Estbmnt. of the Community Multimedia Centres	UNESCO	0.221		0.221
	Const. of Boys Hostel at NID, Khaling	SCF/USA	3.382		3.382
	Supply of Computer for Environment Education, RSPN	JAPAN	1.446		1.446
	Inst. Strengthening of Ugyen Dorji Deysho Products	AUSTRLIA	0.300		0.300
	Basochhu Hydro-Power Project	AUSTRIAN		31.866	31.866
TOTAL AU 202.01			114.416	74.599	189.015
MINISTRY OF HEALTH & EDUCATION	Lecturers for Sherubtse College	GOI	4.406		4.406
	Rural Community Water Supply	UNICEF	-0.232		-0.232
	Primary Education	UNICEF	-0.041		-0.041
	Non-Formal Education	UNICEF	-0.031		-0.031
	Special Education	UNICEF	-0.053		-0.053
	Secondary Education Project	SDC	49.193	4.176	53.369
	Environment Sector Programme Support	DANIDA	7.500		7.500
	Support to Sherubtse Degree College	UNFPA	-0.040		-0.040
	Printing of Primary School Text Books	DANIDA	0.463		0.463
	Support to Primary Education	WFP	3.693		3.693
	Development of Facilities at the Youth Centre	DANIDA	-1.018		-1.018
	Support to Scouting Programme in Bhutan	DANIDA	-0.016		-0.016
	Developing Environmental Research at Kanglung	BT FEC	0.402		0.402
	Local Book Production & Publication Unit	CANADA	0.069		0.069
	Special Education for Disabled Children	DANIDA	2.379		2.379
	Estmnt. of NI of Performing Arts of Bhutan	UNESCO	0.135		0.135
	Audio-Visual Training in Mongolia	UNESCO	0.165		0.165
	Enhmnt.of Teaching & Learning Envirn.in C.Sc.	CANADA	0.156		0.156
	Supply of Library Books to Community Sch., TY	CANADA	0.274		0.274
	Sch.Equipt.& Library Devpmnt.of Community Sch	CANADA	0.176		0.176
	School Library Devlpmnt.in 5 JHS in Mongar	CANADA	0.375		0.375
	Library Development & Improvement Reading	CANADA	0.239		0.239

Table J 2: INTERNATIONAL ASSISTANCE (GRANTS) RECEIVED: BY AGENCY

FISCAL YEAR 2002-2003					
AGENCY	PROJECT NAME	DONOR	Nu in Millions		
			AMOUNT		
			IN-CASH	IN-KIND	TOTAL
	Solar Power for Remote Schools	CANADA	0.730		0.730
	Library Devlpmnt. and Improve Reading in Sch.	CANADA	0.118		0.118
	Sch.Equipt.& Library Devlp. for NABESA CPS.	CANADA	0.081		0.081
	School-based Awmss.& Edu. Prog. for Parents	SCF/USA	0.578		0.578
	Expansion of Services of the YIC	SCF/USA	0.836		0.836
	Communicable Disease Pre.,Eradictio &Control	WHO	5.350		5.350
	Esstial.Medicine:Access,Quality &Rational Use	WHO	0.159		0.159
	Family-based Child Development	UNICEF	0.349		0.349
	School-based Water, Sanitation & Hygine Prog.	UNICEF	0.356		0.356
	Early Child Care and Development	UNICEF	0.034		0.034
	Basic Education Quality Improvement	UNICEF	3.493		3.493
	Expanded Education Opportunities	UNICEF	3.151		3.151
	Information and Communication Support	UNICEF	0.645		0.645
	Preparation of the Bhutan Education Program	W/BANK	9.728		9.728
	Monitoring and Evaluation	UNICEF	0.011		0.011
	BGSRDP Third Phase	GTZ	-0.031		-0.031
	Reproductive Health	UNFPA	0.240		0.240
	Const. of Boys Hostel at NID, Khaling	SCF/USA	1.320		1.320
	Support to YGCD	UNFPA	0.424		0.424
	Support to Sherubtse College	UNFPA	0.838		0.838
	Estb. of a National University in Bhutan	UNESCO	1.202		1.202
	Training of Information Technology Teachers	UNESCO	0.962		0.962
	Regional & National School Sports Meets 2002	YDF	1.000		1.000
	ToT Workshop on Environmental Studies (NIE)	BT FEC	0.691		0.691
	School-Based Awareness & Education Program	SCF/USA	0.920		0.920
	Promotion on School Based Scouting Program	SCF/USA	1.000		1.000
	Information on Training & Employment	SCF/USA	0.600		0.600
	Enhancement of Teaching & Learning in New CS, T/gang	CANADA	0.204		0.204
	Enhancement of Teaching & Leaning in New CS, Wangdue	CANADA	0.219		0.219
	Suppy of Dup. Machines & Library to CS, Trongsa	CANADA	0.218		0.218
	To enhance the Quality of Life for Teachers	CANADA	0.346		0.346
	Supply of Equipment/Training for Remote School, Dagana	CANADA	0.385		0.385
	Enhancement of Teaching & Learning in School, Samtse	CANADA	0.198		0.198

Table J 2: INTERNATIONAL ASSISTANCE (GRANTS) RECEIVED: BY AGENCY

FISCAL YEAR 2002-2003					
AGENCY	PROJECT NAME	DONOR	Nu in Millions		
			AMOUNT		
			IN-CASH	IN-KIND	TOTAL
	Enhancement of Teaching & Learning in School, Haa	CANADA	0.278		0.278
	Supply of Equipment to CS of Punakha	CANADA	0.195		0.195
	Sports, Medicine Workshop	GSP	0.117		0.117
	ICT Supported Distance Education in Bhutan	IDRC-CA	4.857		4.857
	Information Communication Technology at NIEs	SDC	0.825	0.028	0.853
	Contribution to Tashidingkha Community	JAPAN	0.965		0.965
	The expansion of NIE, Paro/Samtse, Phase I	SDC		23.543	23.543
	Planning New Education Project	SDC		0.395	0.395
	Maternal and Child Health	UNICEF	-0.861		-0.861
	Nutrition and Child Care	UNICEF	-0.032		-0.032
	Rural Community Water Supply	UNICEF	-0.040		-0.040
	Health Sector Support Programme, Phase II	DANIDA	40.075		40.075
	Strengthening Country Health Information	WHO	0.696		0.696
	Mongar Hospital Phase II	GOI	3.410		3.410
	JDWNMH Hospital Phase II	GOI	4.879		4.879
	Columbia University Grant for SMP(UNICEF)	UNICEF	0.694		0.694
	Primary Eye Care	HCP	2.434		2.434
	Rural Water Supply and Sanitation	DANIDA	45.526		45.526
	Communicable Disease Pre., Eradictio & Control	WHO	3.244		3.244
	Malaria	WHO	0.035		0.035
	Tuberculosis	WHO	0.962		0.962
	S.P.M. of non-communicable disease	WHO	0.180		0.180
	Health Promotion	WHO	2.073		2.073
	Disability/Injury prevention & Rehabilitation	WHO	0.731		0.731
	Mental Health & Substance Abuse	WHO	1.090		1.090
	Child and Adolescent Health	WHO	0.743		0.743
	Research & Prog. Devlpmnt. in Rep. Health	WHO	0.346		0.346
	HIV/AIDS	WHO	0.300		0.300
	Nutrition	WHO	0.450		0.450
	Health and Environment	WHO	0.734		0.734
	Food Safety	WHO	0.212		0.212
	Esstial.Medicine: Access, Quality & Rational Use	WHO	1.038		1.038
	Blood Safety & Clinical Technology	WHO	0.240		0.240

Table J 2: INTERNATIONAL ASSISTANCE (GRANTS) RECEIVED: BY AGENCY					
FISCAL YEAR 2002-2003					
AGENCY	PROJECT NAME	DONOR	Nu in Millions		
			AMOUNT		
			IN-CASH	IN-KIND	TOTAL
	Organisation of Health Services	WHO	4.785		4.785
	School-based Water, Sanitation & Hygiene Prog.	UNICEF	1.719		1.719
	Maternal and Child Health	UNICEF	12.803		12.803
	Nutrition	UNICEF	1.841		1.841
	Information and Communication Support	UNICEF	0.733		0.733
	Monitoring and Evaluation	UNICEF	0.096		0.096
	Tele ECG Project, Trashi Yangtse Hospital	JAPAN	3.621		3.621
	Tele ECG Project, Lhuentse Hospital	JAPAN	3.621		3.621
	Reproductive Health	UNFPA	12.725		12.725
	Capacity Bldg. & Advocacy Support for HIV/AIDs	UNDP O	8.601		8.601
	Support to Reproductive Health	UNFPA	9.743		9.743
	Support to IECH (RHS)	UNFPA	1.507		1.507
	Advocacy for PDS	UNFPA	2.055		2.055
	HSPS - Bridge Financing	DANIDA	19.500		19.500
	HSPS III-Budgetary Support	DANIDA	36.000		36.000
	HSPS III Component II - Support to Capacity Bldg. in Mngt. & Mon	DANIDA	5.450		5.450
	Operation Threaters Construction at Mongar Hospital	WOLFGANG	2.641		2.641
	Spillover HSPS II Construction	DANIDA	33.000		33.000
	TOTAL AU 204.01		381.383	28.142	409.525
MINISTRY OF AGRICULTURE	Stnble.Soil Fertility & Plant Nutrients Mngt.	NETHERLN	0.240		0.240
	Environment Sector Programme Support	DANIDA	19.835		19.835
	Agro Biodiversity Conservation	NET SDA	5.926		5.926
	Royal Botanic Garden Phase II	BTFC	0.765		0.765
	HRD for QCRS (Agriculture)	SDC	0.700		0.700
	National Resources Training Institute Phase IV	HELVETAS	1.944		1.944
	IDRC,Canadian Contribution to CBNRW Workshop	IDRC-CA	1.165		1.165
	Natural Resources Training Institute	HELVETAS		11.843	11.843
	Farm Business Training	HELVETAS		2.547	2.547
	RNR Extension Support Programme	EEC	1.480		1.480
	MSC in plant taxonomy	BTFC	0.918		0.918
	Royal Botanic Garden Phase II	BTFC	0.885		0.885
	RNR-Research System Project Phase II	HELVETAS		46.007	46.007
	East Central Region Agriculture Development Project Phase I	HELVETAS		0.286	0.286

Table J 2: INTERNATIONAL ASSISTANCE (GRANTS) RECEIVED: BY AGENCY

FISCAL YEAR 2002-2003					
AGENCY	PROJECT NAME	DONOR	Nu in Millions		
			AMOUNT		
			IN-CASH	IN-KIND	TOTAL
	Central Region/Rural Initiative	HELVETAS		1.298	1.298
	Rural Development Training Center (Zhemgang)	SDC		0.020	0.020
	Land Use Planning Project	DANIDA	-0.054		-0.054
	Integrated Pest Mgt. Development Project	EEC	4.972		4.972
	National Biodiversity Conv. Survey Action Pl.	UNDP	2.872		2.872
	RNR Extension Support Programme	EEC	20.373		20.373
	Integrated Horticulture Development Programme	UNDP	10.191		10.191
	Integrated Management of JDNP	UNDP	4.384		4.384
	Environment Sector Programme Support	DANIDA	2.690		2.690
	Wang Watershed Management Project	EEC	44.065	0.570	44.635
	RNR Extension Program Bumthang/Trongsa II	HELVETAS	2.240		2.240
	Survey of Fruit Flies in Bhutan	AUSTRLIA	0.156		0.156
	IS & RC for Protected Areas,BIS & Consrv. Edn	BTFC	4.421		4.421
	Agro Biodiversity Conservation	NET SDA	10.000		10.000
	Stng. Capa. for Effective Participt. in Codex	FAO	0.730		0.730
	Enhancing Productivity through INR Mgnt.	IDRC-CA	0.572		0.572
	RNR-Research System Project Phase II	HELVETAS	5.550		5.550
	On farm PGR conservation in Bhutan (BUCAP)	NORWAY	1.296		1.296
	Assistance for Flood Affected Areas	FAO	5.885		5.885
	Royal Botanic Garden Phase II	BTFC	0.925		0.925
	Improving Food Security & Rural Income	FAO	1.542		1.542
	Mushroom Community Development Project	WWF	0.464		0.464
	MSc in Social/Community Forestry and CB-NRM	BTFC	0.664		0.664
	Fifth Meeting of Fodder & Pasture Wrkng.Group	FAO	0.073		0.073
	BGSRDP Third Phase	GTZ	9.463		9.463
	Research on Wild Pig Management & Conservation	BTFC	5.436		5.436
	Bhutan Society of the UK, Royal Botanic Garden	BS:UK	0.114		0.114
	Rural Enterprise Development (RED), MoA	UNDP IPF	2.862		2.862
	Estb. of International Year of Mountains Committee	FAO	0.243		0.243
	Ident.& Conservation of a pot. new Deer Species	BTFC	0.809		0.809
	Res.& Pub. of Field Guide to the Mammals	BTFC	1.275		1.275
	Royal Manas National Park	BTFC	1.135		1.135
	Fellowship Grant-Msc medon, NBC	BTFC	0.590		0.590

Table J 2: INTERNATIONAL ASSISTANCE (GRANTS) RECEIVED: BY AGENCY					
FISCAL YEAR 2002-2003					
AGENCY	PROJECT NAME	DONOR	Nu in Millions		
			AMOUNT		
			IN-CASH	IN-KIND	TOTAL
	National Resources Training Institute Phase IV	HELVETAS	0.946		0.946
	East Central Region Agriculture Development Project Phase I	HELVETAS	10.656		10.656
	Virtual Extension Research Communication Network	FAO	0.048		0.048
	CBNRM Workshop	GTZ	0.237		0.237
	Increase of Food Production (KR II 1995)	JAPAN		94.000	94.000
	Livestock & Fodder Development Program	HELVETAS		0.067	0.067
	Development of New Castle Vaccine	AUSTRALIA		0.083	0.083
	LN2 Plant	HELVETAS		2.524	2.524
	Forest Management and Conservation Ph. II	UNDP	-0.006		-0.006
	Third Forestry Development Project	SDC	3.411		3.411
	Integrated Management of JDNP	UNDP	0.914		0.914
	Environment Sector Programme Support	DANIDA	11.311		11.311
	Environmental Monitoring of Forest Mgmt. Unit	BTFFEC	3.443		3.443
	Implmnt.of Const.& Develop.act T/Shingla Park	WWF	0.170		0.170
	Support to Bumdeling Wildlife Sanctuary	BTFFEC	1.375		1.375
	Strengthening of Forest Fire Management	BTFFEC	0.336		0.336
	The Participatory Forest Management Project P-I	HELVETAS	3.534	10.989	14.523
	Tiger Conservation Program & Royal Manas National Park	WWF	1.455		1.455
	Dev. of Saktin Wildlife Sanctuary & Bio Corridor	WWF	6.225		6.225
	BG Sustainable RNR Development Project	GTZ		0.162	0.162
	BGSRDP Third Phase	GTZ		0.291	0.291
	Planning Phase New Forestry Project	HELVETAS		5.084	5.084
	TOTAL AU 2005.01		223.849	175.769	399.618
MINISTRY OF TRADE AND INDUSTRY	Basochhu Hydro-Power Project	AUSTRIAN	0.166		0.166
	Private Sector Development Project	UNDP	-0.001		-0.001
	Environment Sector Programme Support	DANIDA	13.347		13.347
	Inst.Strength of the Energy Sector & WRMP	NORAD	6.967		6.967
	Rural Enterprise Development(RED), MTI	UNDP IPF	12.285		12.285
	Asstt. to Essential Oils Devlpmnt. in Bhutan	UNDP	0.000		0.000
	Capacity for Slope Stability & Environment	NET SDA	11.000		11.000
	Hydrometeorological Services for GOI	GOI	6.800		6.800
	Intermediary HRD Tra. Prog. for Energy Sector	AUSTRIAN	0.702		0.702
	Sustainable Rural Electrification, Phase II	NET SDA	45.000		45.000

Table J 2: INTERNATIONAL ASSISTANCE (GRANTS) RECEIVED: BY AGENCY					
FISCAL YEAR 2002-2003					
AGENCY	PROJECT NAME	DONOR	Nu in Millions		
			AMOUNT		
			IN-CASH	IN-KIND	TOTAL
	Rural Electrification II	AUSTRIAN	19.984		19.984
	Cottage, Small & Medium Scale Industry	UNDP	-1.151		-1.151
	Tourism Development Program 1999	AUSTRIAN	1.408		1.408
TOTAL AU 206.01			116.507		116.507
MINISTRY OF COMMUNICATIONS	Urban Dev. Sector Programme Support	DANIDA	0.150		0.150
	Capacity Building in the Division of Telecom	UNDP IPF	-0.318		-0.318
	Inst. Capacity Building & Policy Support for MoC	UNDP IPF	8.130		8.130
	Good Governance - Support to MoC	DANIDA	1.526		1.526
	Strng. Engineering Capacities in PWD	UNDP	-0.005		-0.005
	TA to Hesothankha Mechanical Workshop. F.Ph.	AUSTRIAN	1.236		1.236
	Suspension Bridge Programme, Part 2, Phase IV	SDC	1.000	2.974	3.974
	Suspension Bridge Programme Phave V	SDC	3.740		3.740
	EFRC Support Programe	NET SDA	2.000		2.000
	Puna Thang Chhu Bridge Phase II	HELVETAS		8.240	8.240
	Urban Dev. Sector Programme Support	DANIDA	90.320		90.320
TOTAL AU 207.01			107.779	11.214	118.993
DZONGKHAG ADMINISTRATION, HA	School-based Water, Sanitation & Hygine Prog.	UNICEF	0.015		0.015
TOTAL AU 402.01			0.015		0.015
DZONGKHAG ADMINISTRATION, BUMTHANG	Trig.in Architectural Consert.& Rep.of H.Blg	AHF	1.750		1.750
	School-based Water, Sanitation & Hygine Prog.	UNICEF	0.015		0.015
	RNR Extension Program Bumthang/Trongsa II	HELVETAS		0.145	0.145
TOTAL AU 409.01			1.765	0.145	1.910
DZONGKHAG ADMINISTRATION, SARPANG	School-based Water, Sanitation & Hygine Prog.	UNICEF	0.006		0.006
TOTAL AU 410.01			0.006		0.006
DZONGKHAG ADMINISTRATION, ZHEMGANG	Support to Education & Health Programs, Zhemgang	SCF/USA	3.126		3.126
	School-based Water, Sanitation & Hygine Prog.	UNICEF	0.015		0.015
	ISDP Zhemgang Phase II	NET SDA	0.545		0.545
TOTAL AU 411.01			3.686		3.686
DZONGKHAG ADMINISTRATION, TONGSA	Renovation of Trongsa Dzong, Phase II	AUSTRIAN	9.962		9.962
	Renovation of Trongsa Dzong Phase III	AUSTRIAN	11.292		11.292
	RNR Extension Program Bumthang/Trongsa II	HELVETAS	0.031		0.031
TOTAL AU 412.01			21.285		21.285
DZONGKHAG ADMINISTRATION, LHUENTSE	Light Road Bridge Construction at Khoma, Lhuntse	JAPAN	3.644		3.644

Table J 2: INTERNATIONAL ASSISTANCE (GRANTS) RECEIVED: BY AGENCY					
FISCAL YEAR 2002-2003					
AGENCY	PROJECT NAME	DONOR	Nu in Millions		
			AMOUNT		
			IN-CASH	IN-KIND	TOTAL
TOTAL AU 413.01			3.644		3.644
DZONGKHAG ADMINISTRATION, MONGAR	Light Road Bridge Construction at Grothungla, Mongar	JAPAN	3.829		3.829
TOTAL AU 414.01			3.829		3.829
DZONGKHAG ADMINISTRATION, S/JONGKHAR	School-based Water, Sanitation & Hygiene Prog.	UNICEF	0.015		0.015
TOTAL AU 416.01			0.015		0.015
DZONGKHAG ADMINISTRATION, THIMPHU	School-based Water, Sanitation & Hygiene Prog.	UNICEF	0.475		0.475
	Support from Youth Development Fund	YDF	0.120		0.120
	Support from YDF for Life Skills in Schools	YDF	0.400		0.400
	School-based Water, Sanitation & Hygiene Prog.	UNICEF	-0.003		-0.003
TOTAL AU 418.01			0.992		0.992
DZONGKHAG ADMINISTRATION, GASA	Gasa Dzongkhag Development Project	DANIDA	-0.001		-0.001
	Community Managed Eco-Tourism in JDNP	UNDP O	0.477		0.477
	Adhoc Assistance for Individual Donors	ADHOC	1.204		1.204
TOTAL AU 419.01			1.680		1.680
	Programme Grant (9th Plan)	GOI	800.000		800.000
	Unidentified Financing Sources (External)	UFS	0.096		0.096
			800.096		800.096
	GRAND TOTAL		1979.218	289.869	2269.087

**Table J 3: REVISED BUDGET AND BOOKED EXPENDITURE COMPARISON: BY PROGRAM
FISCAL YEAR 2002-2003**

AU/PR CODE	ADMINISTRATIVE UNIT/PROGRAMME	REVISED APPROPRIATIONS				ACTUAL EXPENDITURE				AMOUNT OF VARIATION				(Nu. in Millions)	
		CURRENT	CAPITAL	LEN/REPAY	TOTAL	CURRENT	CAPITAL	LEN/REPA	TOTAL	CURRENT	CAPITAL	LEN/REPA	TOTAL	VAR	%
101.01	HIS MAJESTY'S SECRETARIAT														
01	GENERAL ADMINISTRATION AND DIRECTION SERVICES	12.799	1.117		13.916	12.244	0.816	0.000	13.059	0.555	0.301	0.000	0.857	6.156	
		12.799	1.117		13.916	12.244	0.816	0.000	13.059	0.555	0.301	0.000	0.857	6.156	
102.01	NATIONAL ASSEMBLY OF BHUTAN														
01	GENERAL ADMINISTRATION AND DIRECTION SERVICES	19.177	1.371		20.548	18.989	1.478	0.000	20.468	0.188	-0.107	0.000	0.080	0.392	
		19.177	1.371		20.548	18.989	1.478	0.000	20.468	0.188	-0.107	0.000	0.080	0.392	
103.01	ROYAL ADVISORY COUNCIL														
01	GENERAL ADMINISTRATION AND DIRECTION SERVICES	7.962	0.916		8.878	7.826	0.642	0.000	8.468	0.136	0.274	0.000	0.410	4.619	
		7.962	0.916		8.878	7.826	0.642	0.000	8.468	0.136	0.274	0.000	0.410	4.619	
104.01	COUNCIL FOR RELIGIOUS AFFAIRS														
01	GENERAL ADMINISTRATION AND DIRECTION SERVICES	16.487	21.057		37.544	18.925	19.346	0.000	38.271	-2.438	1.711	0.000	-0.727	-1.937	
02	MONK BODY (RABDEY) DIRECTION SERVICES	113.149	5.120		118.269	114.454	5.163	0.000	119.616	-1.305	-0.043	0.000	-1.347	-1.139	
		129.636	26.177		155.813	133.379	24.509	0.000	157.888	-3.743	1.668	0.000	-2.075	-1.331	
105.01	NATIONAL COMMISSION FOR CULTURAL AFFAIRS														
01	GENERAL ADMINISTRATION AND DIRECTION SERVICES	37.861	33.420		71.281	32.467	12.477	0.000	44.944	5.394	20.943	0.000	26.337	36.948	
		37.861	33.420		71.281	32.467	12.477	0.000	44.944	5.394	20.943	0.000	26.337	36.948	
106.01	JUDICIARY														
01	GENERAL ADMINISTRATION AND DIRECTION SERVICES	62.079	18.421		80.500	60.087	17.741	0.000	77.828	1.992	0.680	0.000	2.672	3.319	
		62.079	18.421		80.500	60.087	17.741	0.000	77.828	1.992	0.680	0.000	2.672	3.319	
107.01	PLANNING COMMISSION SECRETARIAT														
01	GENERAL ADMINISTRATION AND DIRECTION SERVICES	24.618	23.642		48.260	17.456	16.525	0.000	33.981	7.162	7.117	0.000	14.279	29.588	
		24.618	23.642		48.260	17.456	16.525	0.000	33.981	7.162	7.117	0.000	14.279	29.588	
108.01	ROYAL AUDIT AUTHORITY														
01	GENERAL ADMINISTRATION AND DIRECTION SERVICES	32.085	17.547		49.632	31.079	18.628	0.000	49.707	1.006	-1.081	0.000	-0.075	-0.150	
		32.085	17.547		49.632	31.079	18.628	0.000	49.707	1.006	-1.081	0.000	-0.075	-0.150	
109.01	ROYAL CIVIL SERVICE COMMISSION														
01	GENERAL ADMINISTRATION AND DIRECTION SERVICES	14.397	161.511		175.908	13.309	141.296	0.000	154.604	1.088	20.215	0.000	21.304	12.111	
		14.397	161.511		175.908	13.309	141.296	0.000	154.604	1.088	20.215	0.000	21.304	12.111	
111.01	BHUTAN OLYMPIC COMMITTEE														
01	GENERAL ADMINISTRATION AND DIRECTION SERVICES	12.472	1.141		13.613	10.664	0.059	0.000	10.723	1.808	1.082	0.000	2.890	21.233	
		12.472	1.141		13.613	10.664	0.059	0.000	10.723	1.808	1.082	0.000	2.890	21.233	
112.01	DZONGKHA DEVELOPMENT COMMISSION														
01	GENERAL ADMINISTRATION AND DIRECTION SERVICES	8.141	2.775		10.916	7.714	2.464	0.000	10.177	0.427	0.311	0.000	0.739	6.768	
		8.141	2.775		10.916	7.714	2.464	0.000	10.177	0.427	0.311	0.000	0.739	6.768	
113.01	PUNAKHA DZONG RENOVATION PROJECT														

Table J 3: REVISED BUDGET AND BOOKED EXPENDITURE COMPARISON: BY PROGRAM

FISCAL YEAR 2002-2003

													(Nu. in Millions)	
AU/PR		REVISED APPROPRIATIONS				ACTUAL EXPENDITURE				AMOUNT OF VARIATION				
CODE	ADMINISTRATIVE UNIT/PROGRAMME	CURRENT	CAPITAL	LEN/REPAY	TOTAL	CURRENT	CAPITAL	LEN/REPA	TOTAL	CURRENT	CAPITAL	LEN/REPA	TOTAL	%
01	GENERAL ADMINISTRATION AND DIRECTION SERVICES	3.556	116.262		119.818	0.000	126.618	0.000	126.618	3.556	-10.356	0.000	-6.800	-5.675
		3.556	116.262		119.818	0.000	126.618	0.000	126.618	3.556	-10.356	0.000	-6.800	-5.675
114.01	NATIONAL ENVIRONMENTAL COMMISSION													
01	GENERAL ADMINISTRATION AND DIRECTION SERVICES	11.993	20.917		32.910	11.626	15.245	0.000	26.871	0.367	5.672	0.000	6.039	18.350
		11.993	20.917		32.910	11.626	15.245	0.000	26.871	0.367	5.672	0.000	6.039	18.350
115.01	ROYAL INSTITUTE OF MANAGEMENT													
01	GENERAL ADMINISTRATION AND DIRECTION SERVICES	26.907	15.981		42.888	21.349	11.774	0.000	33.123	5.558	4.207	0.000	9.765	22.769
		26.907	15.981		42.888	21.349	11.774	0.000	33.123	5.558	4.207	0.000	9.765	22.769
116.01	CENTRE FOR BHUTAN STUDIES													
01	GENERAL ADMINISTRATION AND DIRECTION SERVICES	5.154	0.843		5.997	4.575	0.659	0.000	5.234	0.579	0.184	0.000	0.763	12.728
		5.154	0.843		5.997	4.575	0.659	0.000	5.234	0.579	0.184	0.000	0.763	12.728
117.01	NATIONAL TECHNICAL TRAINING AUTHORITY													
01	GENERAL ADMINISTRATION AND DIRECTION SERVICES	12.503	91.971		104.474	9.297	41.031	0.000	50.328	3.206	50.940	0.000	54.146	51.828
05	INSTITUTIONAL PLANNING & DEVELOPMENT SERVICES	61.326	45.339		106.665	51.538	19.060	0.000	70.597	9.788	26.279	0.000	36.068	33.814
		73.829	137.310		211.139	60.834	60.090	0.000	120.925	12.995	77.220	0.000	90.214	42.727
118.01	CABINET SECRETARIAT													
01	GENERAL ADMINISTRATION AND DIRECTION SERVICES	5.914	0.335		6.249	5.823	0.290	0.000	6.113	0.091	0.045	0.000	0.136	2.174
		5.914	0.335		6.249	5.823	0.290	0.000	6.113	0.091	0.045	0.000	0.136	2.174
120.01	OFFICE OF LEGAL AFFAIRS													
01	GENERAL ADMINISTRATION AND DIRECTION SERVICES	7.335	6.000		13.335	8.499	2.005	0.000	10.503	-1.164	3.995	0.000	2.832	21.235
		7.335	6.000		13.335	8.499	2.005	0.000	10.503	-1.164	3.995	0.000	2.832	21.235
201.01	MINISTRY OF HOME AFFAIRS													
01	GENERAL ADMINISTRATION AND DIRECTION SERVICES	46.772	22.093		68.865	27.586	18.581	0.000	46.167	19.186	3.512	0.000	22.698	32.961
03	ROYAL BHUTAN POLICE SERVICES	341.537	109.750		451.287	349.868	71.198	0.000	421.066	-8.331	38.552	0.000	30.221	6.697
06	SURVEY AND LAND RECORD SERVICES	33.207	1.427		34.634	31.990	1.501	0.000	33.492	1.217	-0.074	0.000	1.142	3.298
07	IMMIGRATION AND CENSUS SERVICES	15.504	5.581		21.085	14.871	6.055	0.000	20.926	0.633	-0.474	0.000	0.159	0.753
		437.020	138.851		575.871	424.315	97.336	0.000	521.651	12.705	41.515	0.000	54.220	9.415
202.01	MINISTRY OF FINANCE													
01	GENERAL ADMINISTRATION AND DIRECTION SERVICES	140.648	62.955		203.603	115.579	59.414	0.000	174.993	25.069	3.541	0.000	28.610	14.052
08	BUDGET AND ACCOUNTS SERVICES	10.225	5.773		15.998	7.387	4.641	0.000	12.028	2.838	1.132	0.000	3.970	24.815
09	REVENUE & CUSTOMS SERVICES	65.680	34.071		99.751	63.354	20.549	0.000	83.903	2.326	13.522	0.000	15.848	15.887
10	AID & DEBT MANAGEMENT SERVICES	121.494	21.196	352.119	494.809	108.236	19.307	320.659	448.202	13.258	1.889	31.460	46.607	9.419
11	COMMON PUBLIC EXPENDITURES	232.012	253.957		485.969	303.111	835.376	0.000	1138.487	-71.099	-581.419	0.000	-652.518	-134.272
12	NATIONAL PROPERTY SERVICES	28.208	3.937		32.145	27.200	4.020	0.000	31.220	1.008	-0.083	0.000	0.925	2.876
		598.267	381.889	352.119	1332.275	624.867	943.308	320.659	1888.834	-26.600	-561.419	31.460	-556.559	-41.775
203.01	MINISTRY OF FOREIGN AFFAIRS													
01	GENERAL ADMINISTRATION AND DIRECTION SERVICES	55.482	4.345		59.827	52.321	2.764	0.000	55.084	3.161	1.581	0.000	4.743	7.927
13	FOREIGN RELATIONS ABROAD	177.943	253.471		431.414	163.131	139.052	0.000	302.183	14.812	114.419	0.000	129.231	29.955

Table J 3: REVISED BUDGET AND BOOKED EXPENDITURE COMPARISON: BY PROGRAM

FISCAL YEAR 2002-2003

														(Nu. in Millions)	
AU/PR		REVISED APPROPRIATIONS			ACTUAL EXPENDITURE				AMOUNT OF VARIATION						
CODE	ADMINISTRATIVE UNIT/PROGRAMME	CURRENT	CAPITAL	LEN/REPAY	TOTAL	CURRENT	CAPITAL	LEN/REPA	TOTAL	CURRENT	CAPITAL	LEN/REPA	TOTAL	VAR	%
		233.425	257.816		491.241	215.452	141.815	0.000	357.267	17.973	116.001	0.000	133.974	27.272	
204.01	MINISTRY OF HEALTH & EDUCATION														
01	GENERAL ADMINISTRATION AND DIRECTION SERVICES	22.294	0.484		22.778	21.241	0.727	0.000	21.967	1.053	-0.243	0.000	0.811	3.559	
04	EMPLOYMENT & LABOUR SERVICES	11.289	9.310		20.599	9.569	3.547	0.000	13.117	1.720	5.763	0.000	7.482	36.324	
14	EDUCATION SERVICES	360.819	288.014		648.833	272.633	253.738	0.000	526.371	88.186	34.276	0.000	122.462	18.874	
15	HEALTH SERVICES	456.558	374.166		830.724	376.706	266.088	0.000	642.793	79.852	108.078	0.000	187.931	22.623	
		850.960	671.974		1522.934	680.148	524.100	0.000	1204.248	170.812	147.874	0.000	318.686	20.926	
205.01	MINISTRY OF AGRICULTURE														
01	GENERAL ADMINISTRATION AND DIRECTION SERVICES	84.228	148.133		232.361	77.541	80.858	0.000	158.399	6.687	67.275	0.000	73.962	31.830	
16	RESEARCH AND DEVELOPMENT SERVICES	169.485	175.205		344.690	155.668	127.385	0.000	283.053	13.817	47.820	0.000	61.637	17.882	
17	AGRICULTURE AND LIVESTOCK SERVICES	67.463	394.478		461.941	65.331	376.468	0.000	441.799	2.132	18.010	0.000	20.142	4.360	
18	FORESTRY SERVICES	167.987	111.932		279.919	156.746	73.741	0.000	230.487	11.241	38.191	0.000	49.432	17.659	
		489.163	829.748		1318.911	455.286	658.452	0.000	1113.738	33.877	171.296	0.000	205.173	15.556	
206.01	MINISTRY OF TRADE AND INDUSTRY														
01	GENERAL ADMINISTRATION AND DIRECTION SERVICES	25.415	34.887		60.302	26.421	21.392	0.000	47.812	-1.006	13.495	0.000	12.490	20.712	
19	TRADE SERVICES	8.346	3.897		12.243	7.452	2.441	0.000	9.893	0.894	1.456	0.000	2.350	19.192	
20	GEOLOGY AND MINES SERVICES	24.442	18.214		42.656	22.989	6.737	0.000	29.726	1.453	11.477	0.000	12.930	30.311	
21	POWER SERVICES	22.085	1086.573		1108.658	23.172	992.420	0.000	1015.592	-1.087	94.153	0.000	93.066	8.394	
22	INDUSTRIES SERVICES	17.972	39.442		57.414	17.801	18.685	0.000	36.485	0.171	20.757	0.000	20.929	36.452	
23	TOURISM SERVICES	10.493	4.573		15.066	8.477	3.071	0.000	11.549	2.016	1.502	0.000	3.517	23.345	
		108.753	1187.586		1296.339	106.313	1044.746	0.000	1151.059	2.440	142.840	0.000	145.280	11.207	
207.01	MINISTRY OF COMMUNICATIONS														
01	GENERAL ADMINISTRATION AND DIRECTION SERVICES	31.820	17.084		48.904	29.616	9.193	0.000	38.809	2.204	7.891	0.000	10.095	20.643	
24	ROADS & BRIDGES SERVICES	178.469	955.460		1133.929	167.642	669.111	0.000	836.753	10.827	286.349	0.000	297.176	26.208	
25	CIVIL AVIATION SERVICES	23.592	31.138		54.730	20.843	39.453	0.000	60.296	2.749	-8.315	0.000	-5.566	-10.169	
26	URBAN DEVELOPMENT AND HOUSING SERVICES	32.419	530.420		562.839	30.524	340.490	0.000	371.013	1.895	189.930	0.000	191.826	34.082	
27	ROAD SAFETY AND TRANSPORT SERVICES	16.051	6.087		22.138	14.664	3.556	0.000	18.220	1.387	2.531	0.000	3.918	17.698	
		282.351	1540.189		1822.540	263.288	1061.802	0.000	1325.091	19.063	478.387	0.000	497.449	27.294	
401.01	DZONGKHAG ADMINISTRATION, CHHUKHA														
01	GENERAL ADMINISTRATION AND DIRECTION SERVICES	20.201	11.772		31.973	19.260	21.711	0.000	40.971	0.941	-9.939	0.000	-8.998	-28.143	
14	EDUCATION SERVICES	64.649	3.360		68.009	65.081	1.698	0.000	66.779	-0.432	1.662	0.000	1.230	1.809	
15	HEALTH SERVICES	18.280	0.433		18.713	16.525	0.456	0.000	16.981	1.755	-0.023	0.000	1.732	9.254	
16	RESEARCH AND DEVELOPMENT SERVICES	6.901	5.078		11.979	4.788	0.755	0.000	5.544	2.113	4.323	0.000	6.435	53.722	
17	AGRICULTURE AND LIVESTOCK SERVICES	5.183	1.201		6.384	4.236	0.443	0.000	4.679	0.947	0.758	0.000	1.705	26.710	
18	FORESTRY SERVICES	1.914	1.137		3.051	1.589	0.200	0.000	1.790	0.325	0.937	0.000	1.261	41.346	
24	ROADS & BRIDGES SERVICES	0.844	0.300		1.144	0.636	0.208	0.000	0.844	0.208	0.092	0.000	0.300	26.191	
26	URBAN DEVELOPMENT AND HOUSING SERVICES	1.526	3.613		5.139	1.523	3.078	0.000	4.601	0.003	0.535	0.000	0.538	10.477	
28	RELIGION AND CULTURAL SERVICES	0.634	1.250		1.884	0.619	0.609	0.000	1.228	0.015	0.641	0.000	0.656	34.810	

Table J 3: REVISED BUDGET AND BOOKED EXPENDITURE COMPARISON: BY PROGRAM
FISCAL YEAR 2002-2003

													(Nu. in Millions)	
AU/PR CODE	ADMINISTRATIVE UNIT/PROGRAMME	REVISED APPROPRIATIONS			TOTAL	ACTUAL EXPENDITURE			TOTAL	AMOUNT OF VARIATION			TOTAL	% VAR
		CURRENT	CAPITAL	LEN/REPAY		CURRENT	CAPITAL	LEN/REPA		CURRENT	CAPITAL	LEN/REPA		
		120.132	28.144		148.276	114.258	29.158	0.000	143.416	5.874	-1.014	0.000	4.860	3.278
401.02	BHALUJHORA : GEWOG													
01	GENERAL ADMINISTRATION AND DIRECTION SERVICES	0.177			0.177	0.174	0.000	0.000	0.174	0.003	0.000	0.000	0.003	1.687
		0.177			0.177	0.174	0.000	0.000	0.174	0.003	0.000	0.000	0.003	1.687
401.03	BONGO : GEWOG													
01	GENERAL ADMINISTRATION AND DIRECTION SERVICES	0.177			0.177	0.165	0.000	0.000	0.165	0.012	0.000	0.000	0.012	6.780
24	ROADS & BRIDGES SERVICES		0.050		0.050	0.000	0.000	0.000		0.000	0.050	0.000	0.050	100.000
		0.177	0.050		0.227	0.165	0.000	0.000	0.165	0.012	0.050	0.000	0.062	27.313
401.04	CHAPCHHA : GEWOG													
01	GENERAL ADMINISTRATION AND DIRECTION SERVICES	0.177			0.177	0.165	0.000	0.000	0.165	0.012	0.000	0.000	0.012	6.791
		0.177			0.177	0.165	0.000	0.000	0.165	0.012	0.000	0.000	0.012	6.791
401.05	DUNGNA : GEWOG													
01	GENERAL ADMINISTRATION AND DIRECTION SERVICES	0.177			0.177	0.165	0.000	0.000	0.165	0.012	0.000	0.000	0.012	6.780
24	ROADS & BRIDGES SERVICES		0.050		0.050	0.000	0.000	0.000		0.000	0.050	0.000	0.050	100.000
		0.177	0.050		0.227	0.165	0.000	0.000	0.165	0.012	0.050	0.000	0.062	27.313
401.06	GAYLING : GEWOG													
01	GENERAL ADMINISTRATION AND DIRECTION SERVICES	0.177			0.177	0.165	0.000	0.000	0.165	0.012	0.000	0.000	0.012	6.780
24	ROADS & BRIDGES SERVICES		0.050		0.050	0.000	0.000	0.000		0.000	0.050	0.000	0.050	100.000
		0.177	0.050		0.227	0.165	0.000	0.000	0.165	0.012	0.050	0.000	0.062	27.313
401.07	DALA : GEWOG													
01	GENERAL ADMINISTRATION AND DIRECTION SERVICES	0.177			0.177	0.174	0.000	0.000	0.174	0.003	0.000	0.000	0.003	1.687
		0.177			0.177	0.174	0.000	0.000	0.174	0.003	0.000	0.000	0.003	1.687
401.08	GETANA : GEWOG													
01	GENERAL ADMINISTRATION AND DIRECTION SERVICES	0.177			0.177	0.165	0.000	0.000	0.165	0.012	0.000	0.000	0.012	6.780
24	ROADS & BRIDGES SERVICES		0.250		0.250	0.000	0.000	0.000		0.000	0.250	0.000	0.250	100.000
		0.177	0.250		0.427	0.165	0.000	0.000	0.165	0.012	0.250	0.000	0.262	61.358
401.09	JABCHO : GEWOG													
01	GENERAL ADMINISTRATION AND DIRECTION SERVICES	0.177			0.177	0.165	0.000	0.000	0.165	0.012	0.000	0.000	0.012	6.780
		0.177			0.177	0.165	0.000	0.000	0.165	0.012	0.000	0.000	0.012	6.780
401.10	LOKCHINA : GEWOG													
01	GENERAL ADMINISTRATION AND DIRECTION SERVICES	0.177			0.177	0.174	0.000	0.000	0.174	0.003	0.000	0.000	0.003	1.687
24	ROADS & BRIDGES SERVICES		0.050		0.050	0.000	0.000	0.000		0.000	0.050	0.000	0.050	100.000
		0.177	0.050		0.227	0.174	0.000	0.000	0.174	0.003	0.050	0.000	0.053	23.342
401.11	METAKHA : GEWOG													
01	GENERAL ADMINISTRATION AND DIRECTION SERVICES	0.177			0.177	0.165	0.000	0.000	0.165	0.012	0.000	0.000	0.012	6.780
		0.177			0.177	0.165	0.000	0.000	0.165	0.012	0.000	0.000	0.012	6.780
401.12	PHUENTSHOLING : GEWOG													
01	GENERAL ADMINISTRATION AND DIRECTION SERVICES	0.177			0.177	0.168	0.000	0.000	0.168	0.009	0.000	0.000	0.009	5.077

Table J 3: REVISED BUDGET AND BOOKED EXPENDITURE COMPARISON: BY PROGRAM

FISCAL YEAR 2002-2003

													(Nu. in Millions)		
AU/PR CODE	ADMINISTRATIVE UNIT/PROGRAMME	REVISED APPROPRIATIONS			TOTAL	ACTUAL EXPENDITURE				AMOUNT OF VARIATION				TOTAL	%
		CURRENT	CAPITAL	LEN/REPAY		CURRENT	CAPITAL	LEN/REPA	TOTAL	CURRENT	CAPITAL	LEN/REPA	VAR		
		0.177			0.177	0.168	0.000	0.000	0.168	0.009	0.000	0.000	0.009	5.077	
402.01	DZONGKHAG ADMINISTRATION, HA														
01	GENERAL ADMINISTRATION AND DIRECTION SERVICES	6.753	1.085		7.838	6.612	1.283	0.000	7.895	0.141	-0.198	0.000	-0.057	-0.726	
14	EDUCATION SERVICES	21.713	2.899		24.612	22.288	3.601	0.000	25.889	-0.575	-0.702	0.000	-1.277	-5.189	
15	HEALTH SERVICES	4.569	0.458		5.027	4.701	0.261	0.000	4.962	-0.132	0.197	0.000	0.065	1.287	
16	RESEARCH AND DEVELOPMENT SERVICES	3.341	3.579		6.920	3.116	2.389	0.000	5.505	0.225	1.190	0.000	1.415	20.446	
17	AGRICULTURE AND LIVESTOCK SERVICES	3.956	0.517		4.473	3.670	0.402	0.000	4.073	0.286	0.115	0.000	0.400	8.949	
18	FORESTRY SERVICES	1.326	0.823		2.149	1.429	0.786	0.000	2.216	-0.103	0.037	0.000	-0.067	-3.103	
24	ROADS & BRIDGES SERVICES	1.494	0.580		2.074	1.613	0.504	0.000	2.117	-0.119	0.076	0.000	-0.043	-2.058	
26	URBAN DEVELOPMENT AND HOUSING SERVICES	0.470	0.971		1.441	0.481	0.828	0.000	1.309	-0.011	0.143	0.000	0.132	9.180	
28	RELIGION AND CULTURAL SERVICES	0.390	2.463		2.853	0.322	1.650	0.000	1.972	0.068	0.813	0.000	0.881	30.890	
		44.012	13.375		57.387	44.232	11.705	0.000	55.937	-0.220	1.670	0.000	1.450	2.527	
402.02	BJEE : GEWOG														
01	GENERAL ADMINISTRATION AND DIRECTION SERVICES	0.177			0.177	0.175	0.000	0.000	0.175	0.003	0.000	0.000	0.003	1.412	
		0.177			0.177	0.175	0.000	0.000	0.175	0.003	0.000	0.000	0.003	1.412	
402.03	KATSHO : GEWOG														
01	GENERAL ADMINISTRATION AND DIRECTION SERVICES	0.177			0.177	0.175	0.000	0.000	0.175	0.003	0.000	0.000	0.003	1.412	
		0.177			0.177	0.175	0.000	0.000	0.175	0.003	0.000	0.000	0.003	1.412	
402.04	SAMBEKHA : GEWOG														
01	GENERAL ADMINISTRATION AND DIRECTION SERVICES	0.177			0.177	0.175	0.000	0.000	0.175	0.003	0.000	0.000	0.003	1.412	
		0.177			0.177	0.175	0.000	0.000	0.175	0.003	0.000	0.000	0.003	1.412	
402.05	SOMA : GEWOG														
01	GENERAL ADMINISTRATION AND DIRECTION SERVICES	0.177			0.177	0.175	0.000	0.000	0.175	0.003	0.000	0.000	0.003	1.412	
		0.177			0.177	0.175	0.000	0.000	0.175	0.003	0.000	0.000	0.003	1.412	
402.06	UESU : GEWOG														
01	GENERAL ADMINISTRATION AND DIRECTION SERVICES	0.177			0.177	0.175	0.000	0.000	0.175	0.003	0.000	0.000	0.003	1.412	
		0.177			0.177	0.175	0.000	0.000	0.175	0.003	0.000	0.000	0.003	1.412	
403.01	DZONGKHAG ADMINISTRATION, PARO														
01	GENERAL ADMINISTRATION AND DIRECTION SERVICES	17.206	24.399		41.605	17.074	16.994	0.000	34.068	0.132	7.405	0.000	7.537	18.115	
14	EDUCATION SERVICES	49.347	8.417		57.764	47.849	4.828	0.000	52.677	1.498	3.589	0.000	5.087	8.806	
15	HEALTH SERVICES	9.598	0.749		10.347	9.522	0.491	0.000	10.013	0.076	0.258	0.000	0.334	3.231	
16	RESEARCH AND DEVELOPMENT SERVICES	4.296	4.877		9.173	3.434	1.749	0.000	5.183	0.862	3.128	0.000	3.990	43.500	
17	AGRICULTURE AND LIVESTOCK SERVICES	4.590	0.638		5.228	4.602	0.501	0.000	5.104	-0.012	0.137	0.000	0.124	2.380	
18	FORESTRY SERVICES	1.949	0.574		2.523	1.811	0.527	0.000	2.338	0.138	0.047	0.000	0.185	7.351	
24	ROADS & BRIDGES SERVICES	0.935	0.039		0.974	1.173	0.041	0.000	1.214	-0.238	-0.002	0.000	-0.240	-24.593	
26	URBAN DEVELOPMENT AND HOUSING SERVICES	1.773	1.808		3.581	1.817	1.912	0.000	3.730	-0.044	-0.104	0.000	-0.149	-4.150	
28	RELIGION AND CULTURAL SERVICES	0.900	3.000		3.900	1.082	2.440	0.000	3.523	-0.182	0.560	0.000	0.377	9.676	
		90.594	44.501		135.095	88.364	29.484	0.000	117.848	2.230	15.017	0.000	17.247	12.767	

Table J 3: REVISED BUDGET AND BOOKED EXPENDITURE COMPARISON: BY PROGRAM

FISCAL YEAR 2002-2003

													(Nu. in Millions)	
AU/PR CODE	ADMINISTRATIVE UNIT/PROGRAMME	REVISED APPROPRIATIONS				ACTUAL EXPENDITURE				AMOUNT OF VARIATION				
		CURRENT	CAPITAL	LEN/REPAY	TOTAL	CURRENT	CAPITAL	LEN/REPA	TOTAL	CURRENT	CAPITAL	LEN/REPA	TOTAL	% VAR
403.02	DOBSHARI : GEWOG													
01	GENERAL ADMINISTRATION AND DIRECTION SERVICES	0.179			0.179	0.174	0.000	0.000	0.174	0.005	0.000	0.000	0.005	2.793
16	RESEARCH AND DEVELOPMENT SERVICES		0.250		0.250	0.000	0.135	0.000	0.135	0.000	0.115	0.000	0.115	46.068
		0.179	0.250		0.429	0.174	0.135	0.000	0.309	0.005	0.115	0.000	0.120	28.012
403.03	DOGAR : GEWOG													
01	GENERAL ADMINISTRATION AND DIRECTION SERVICES	0.179			0.179	0.174	0.000	0.000	0.174	0.005	0.000	0.000	0.005	2.793
24	ROADS & BRIDGES SERVICES		0.050		0.050	0.000	0.000	0.000	0.000	0.000	0.050	0.000	0.050	100.000
		0.179	0.050		0.229	0.174	0.000	0.000	0.174	0.005	0.050	0.000	0.055	24.017
403.04	DOTEY : GEWOG													
01	GENERAL ADMINISTRATION AND DIRECTION SERVICES	0.179			0.179	0.174	0.000	0.000	0.174	0.005	0.000	0.000	0.005	2.793
16	RESEARCH AND DEVELOPMENT SERVICES		0.200		0.200	0.000	0.200	0.000	0.200	0.000	0.000	0.000	0.000	0.000
24	ROADS & BRIDGES SERVICES		0.080		0.080	0.000	0.000	0.000	0.000	0.000	0.080	0.000	0.080	100.000
		0.179	0.280		0.459	0.174	0.200	0.000	0.374	0.005	0.080	0.000	0.085	18.519
403.05	HOREY : GEWOG													
01	GENERAL ADMINISTRATION AND DIRECTION SERVICES	0.179			0.179	0.175	0.000	0.000	0.175	0.004	0.000	0.000	0.004	2.221
		0.179			0.179	0.175	0.000	0.000	0.175	0.004	0.000	0.000	0.004	2.221
403.06	LANGO : GEWOG													
01	GENERAL ADMINISTRATION AND DIRECTION SERVICES	0.179			0.179	0.174	0.000	0.000	0.174	0.005	0.000	0.000	0.005	2.793
		0.179			0.179	0.174	0.000	0.000	0.174	0.005	0.000	0.000	0.005	2.793
403.07	LUNGNI : GEWOG													
01	GENERAL ADMINISTRATION AND DIRECTION SERVICES	0.179			0.179	0.174	0.000	0.000	0.174	0.005	0.000	0.000	0.005	2.793
		0.179			0.179	0.174	0.000	0.000	0.174	0.005	0.000	0.000	0.005	2.793
403.08	NAJA : GEWOG													
01	GENERAL ADMINISTRATION AND DIRECTION SERVICES	0.179			0.179	0.174	0.000	0.000	0.174	0.005	0.000	0.000	0.005	2.793
24	ROADS & BRIDGES SERVICES		0.080		0.080	0.000	0.000	0.000	0.000	0.000	0.080	0.000	0.080	100.000
		0.179	0.080		0.259	0.174	0.000	0.000	0.174	0.005	0.080	0.000	0.085	32.819
403.09	SHABA : GEWOG													
01	GENERAL ADMINISTRATION AND DIRECTION SERVICES	0.179			0.179	0.174	0.000	0.000	0.174	0.005	0.000	0.000	0.005	2.793
		0.179			0.179	0.174	0.000	0.000	0.174	0.005	0.000	0.000	0.005	2.793
403.10	TSENTO : GEWOG													
01	GENERAL ADMINISTRATION AND DIRECTION SERVICES	0.179			0.179	0.174	0.000	0.000	0.174	0.005	0.000	0.000	0.005	2.793
24	ROADS & BRIDGES SERVICES		0.080		0.080	0.000	0.000	0.000	0.000	0.000	0.080	0.000	0.080	100.000
		0.179	0.080		0.259	0.174	0.000	0.000	0.174	0.005	0.080	0.000	0.085	32.819
403.11	WANGCHANG : GEWOG													
01	GENERAL ADMINISTRATION AND DIRECTION SERVICES	0.179			0.179	0.174	0.000	0.000	0.174	0.005	0.000	0.000	0.005	2.793
		0.179			0.179	0.174	0.000	0.000	0.174	0.005	0.000	0.000	0.005	2.793
404.01	DZONGKHAG ADMINISTRATION, SAMTSE													
01	GENERAL ADMINISTRATION AND DIRECTION SERVICES	14.794	5.580		20.374	15.781	6.950	0.000	22.732	-0.987	-1.370	0.000	-2.358	-11.572

Table J 3: REVISED BUDGET AND BOOKED EXPENDITURE COMPARISON: BY PROGRAM

FISCAL YEAR 2002-2003

													(Nu. in Millions)	
AU/PR CODE	ADMINISTRATIVE UNIT/PROGRAMME	REVISED APPROPRIATIONS			ACTUAL EXPENDITURE				AMOUNT OF VARIATION				%	
		CURRENT	CAPITAL	LEN/REPAY	TOTAL	CURRENT	CAPITAL	LEN/REPA	TOTAL	CURRENT	CAPITAL	LEN/REPA		TOTAL
14	EDUCATION SERVICES	30.951	3.900		34.851	32.027	3.634	0.000	35.661	-1.076	0.266	0.000	-0.810	-2.325
15	HEALTH SERVICES	14.198	0.124		14.322	13.087	0.125	0.000	13.211	1.111	-0.001	0.000	1.111	7.754
16	RESEARCH AND DEVELOPMENT SERVICES	1.775	0.160		1.935	1.671	0.097	0.000	1.768	0.104	0.063	0.000	0.167	8.629
17	AGRICULTURE AND LIVESTOCK SERVICES	2.505	0.312		2.817	2.823	0.275	0.000	3.098	-0.318	0.037	0.000	-0.281	-9.985
18	FORESTRY SERVICES	1.382	0.110		1.492	1.359	0.110	0.000	1.469	0.023	0.000	0.000	0.023	1.548
24	ROADS & BRIDGES SERVICES	2.449			2.449	2.292	0.000	0.000	2.292	0.157	0.000	0.000	0.157	6.424
26	URBAN DEVELOPMENT AND HOUSING SERVICES		2.500		2.500	0.000	0.879	0.000	0.879	0.000	1.621	0.000	1.621	64.858
28	RELIGION AND CULTURAL SERVICES	2.915	1.714		4.629	3.273	1.385	0.000	4.659	-0.358	0.329	0.000	-0.030	-0.644
		70.969	14.400		85.369	72.313	13.456	0.000	85.769	-1.344	0.944	0.000	-0.400	-0.468
404.02	BARA : GEWOG													
01	GENERAL ADMINISTRATION AND DIRECTION SERVICES	0.177			0.177	0.174	0.000	0.000	0.174	0.003	0.000	0.000	0.003	1.695
		0.177			0.177	0.174	0.000	0.000	0.174	0.003	0.000	0.000	0.003	1.695
404.03	BIRU : GEWOG													
01	GENERAL ADMINISTRATION AND DIRECTION SERVICES	0.177			0.177	0.175	0.000	0.000	0.175	0.002	0.000	0.000	0.002	1.130
		0.177			0.177	0.175	0.000	0.000	0.175	0.002	0.000	0.000	0.002	1.130
404.04	CHARGHARE : GEWOG													
01	GENERAL ADMINISTRATION AND DIRECTION SERVICES	0.177			0.177	0.174	0.000	0.000	0.174	0.003	0.000	0.000	0.003	1.695
		0.177			0.177	0.174	0.000	0.000	0.174	0.003	0.000	0.000	0.003	1.695
404.05	CHENG MARI : GEWOG													
01	GENERAL ADMINISTRATION AND DIRECTION SERVICES	0.177			0.177	0.174	0.000	0.000	0.174	0.003	0.000	0.000	0.003	1.695
		0.177			0.177	0.174	0.000	0.000	0.174	0.003	0.000	0.000	0.003	1.695
404.06	DENCHUKHA : GEWOG													
01	GENERAL ADMINISTRATION AND DIRECTION SERVICES	0.177			0.177	0.176	0.000	0.000	0.176	0.001	0.000	0.000	0.001	0.565
		0.177			0.177	0.176	0.000	0.000	0.176	0.001	0.000	0.000	0.001	0.565
404.07	DOROKHA : GEWOG													
01	GENERAL ADMINISTRATION AND DIRECTION SERVICES	0.177			0.177	0.175	0.000	0.000	0.175	0.002	0.000	0.000	0.002	1.130
		0.177			0.177	0.175	0.000	0.000	0.175	0.002	0.000	0.000	0.002	1.130
404.08	DUMTOE : GEWOG													
01	GENERAL ADMINISTRATION AND DIRECTION SERVICES	0.177			0.177	0.177	0.000	0.000	0.177	0.000	0.000	0.000	0.000	0.001
24	ROADS & BRIDGES SERVICES		0.270		0.270	0.000	0.123	0.000	0.123	0.000	0.147	0.000	0.147	54.607
		0.177	0.270		0.447	0.177	0.123	0.000	0.300	0.000	0.147	0.000	0.147	32.985
404.09	GHUMAUNEY : GEWOG													
01	GENERAL ADMINISTRATION AND DIRECTION SERVICES	0.177			0.177	0.177	0.000	0.000	0.177	0.000	0.000	0.000	0.000	0.127
		0.177			0.177	0.177	0.000	0.000	0.177	0.000	0.000	0.000	0.000	0.127
404.10	LHAHARENI : GEWOG													
01	GENERAL ADMINISTRATION AND DIRECTION SERVICES	0.177			0.177	0.174	0.000	0.000	0.174	0.003	0.000	0.000	0.003	1.695
		0.177			0.177	0.174	0.000	0.000	0.174	0.003	0.000	0.000	0.003	1.695
404.11	MAYONA : GEWOG													

Table J 3: REVISED BUDGET AND BOOKED EXPENDITURE COMPARISON: BY PROGRAM

FISCAL YEAR 2002-2003

													(Nu. in Millions)	
AU/PR		REVISED APPROPRIATIONS			ACTUAL EXPENDITURE				AMOUNT OF VARIATION					
CODE	ADMINISTRATIVE UNIT/PROGRAMME	CURRENT	CAPITAL	LEN/REPAY	TOTAL	CURRENT	CAPITAL	LEN/REPA	TOTAL	CURRENT	CAPITAL	LEN/REPA	TOTAL	%
01	GENERAL ADMINISTRATION AND DIRECTION SERVICES	0.177			0.177	0.177	0.000	0.000	0.177	0.000	0.000	0.000	0.000	0.000
24	ROADS & BRIDGES SERVICES		0.050		0.050	0.000	0.000	0.000		0.000	0.050	0.000	0.050	100.000
		0.177	0.050		0.227	0.177	0.000	0.000	0.177	0.000	0.050	0.000	0.050	22.026
404.12	NAINATAL : GEWOG													
01	GENERAL ADMINISTRATION AND DIRECTION SERVICES	0.177			0.177	0.175	0.000	0.000	0.175	0.002	0.000	0.000	0.002	1.130
		0.177			0.177	0.175	0.000	0.000	0.175	0.002	0.000	0.000	0.002	1.130
404.13	PAGLI : GEWOG													
01	GENERAL ADMINISTRATION AND DIRECTION SERVICES	0.177			0.177	0.175	0.000	0.000	0.175	0.002	0.000	0.000	0.002	1.130
24	ROADS & BRIDGES SERVICES		0.050		0.050	0.000	0.000	0.000		0.000	0.050	0.000	0.050	100.000
		0.177	0.050		0.227	0.175	0.000	0.000	0.175	0.002	0.050	0.000	0.052	22.907
404.14	SAMTSE : GEWOG													
01	GENERAL ADMINISTRATION AND DIRECTION SERVICES	0.177			0.177	0.176	0.000	0.000	0.176	0.001	0.000	0.000	0.001	0.773
		0.177			0.177	0.176	0.000	0.000	0.176	0.001	0.000	0.000	0.001	0.773
404.15	SIBSU : GEWOG													
01	GENERAL ADMINISTRATION AND DIRECTION SERVICES	0.177			0.177	0.175	0.000	0.000	0.175	0.002	0.000	0.000	0.002	1.130
16	RESEARCH AND DEVELOPMENT SERVICES		0.540		0.540	0.000	0.525	0.000	0.525	0.000	0.015	0.000	0.015	2.687
		0.177	0.540		0.717	0.175	0.525	0.000	0.700	0.002	0.015	0.000	0.017	2.303
404.16	TADING : GEWOG													
01	GENERAL ADMINISTRATION AND DIRECTION SERVICES	0.177			0.177	0.175	0.000	0.000	0.175	0.002	0.000	0.000	0.002	1.392
		0.177			0.177	0.175	0.000	0.000	0.175	0.002	0.000	0.000	0.002	1.392
404.17	TENDU : GEWOG													
01	GENERAL ADMINISTRATION AND DIRECTION SERVICES	0.177			0.177	0.174	0.000	0.000	0.174	0.003	0.000	0.000	0.003	1.695
		0.177			0.177	0.174	0.000	0.000	0.174	0.003	0.000	0.000	0.003	1.695
405.01	DZONGKHAG ADMINISTRATION, TSIRANG													
01	GENERAL ADMINISTRATION AND DIRECTION SERVICES	8.318	8.282		16.600	7.336	7.875	0.000	15.210	0.982	0.407	0.000	1.390	8.372
14	EDUCATION SERVICES	13.488	5.679		19.167	14.317	8.724	0.000	23.040	-0.829	-3.045	0.000	-3.873	-20.209
15	HEALTH SERVICES	8.091	0.403		8.494	7.253	0.322	0.000	7.574	0.838	0.081	0.000	0.920	10.825
16	RESEARCH AND DEVELOPMENT SERVICES	3.197	1.500		4.697	2.704	2.535	0.000	5.240	0.493	-1.035	0.000	-0.543	-11.554
17	AGRICULTURE AND LIVESTOCK SERVICES	2.696	0.075		2.771	2.622	0.074	0.000	2.696	0.074	0.001	0.000	0.075	2.722
18	FORESTRY SERVICES	1.644	0.020		1.664	1.106	0.025	0.000	1.131	0.538	-0.005	0.000	0.533	32.026
24	ROADS & BRIDGES SERVICES	0.399	0.020		0.419	0.377	0.015	0.000	0.392	0.022	0.005	0.000	0.027	6.360
26	URBAN DEVELOPMENT AND HOUSING SERVICES	0.426	0.200		0.626	0.303	0.546	0.000	0.848	0.123	-0.346	0.000	-0.222	-35.492
28	RELIGION AND CULTURAL SERVICES	0.310	1.970		2.280	0.370	1.608	0.000	1.978	-0.060	0.362	0.000	0.302	13.225
		38.569	18.149		56.718	36.387	21.724	0.000	58.111	2.182	-3.575	0.000	-1.393	-2.455
405.02	BETENI : GEWOG													
01	GENERAL ADMINISTRATION AND DIRECTION SERVICES	0.177			0.177	0.174	0.000	0.000	0.174	0.003	0.000	0.000	0.003	1.695
		0.177			0.177	0.174	0.000	0.000	0.174	0.003	0.000	0.000	0.003	1.695
405.03	DUNGLEGANG : GEWOG													

Table J 3: REVISED BUDGET AND BOOKED EXPENDITURE COMPARISON: BY PROGRAM
FISCAL YEAR 2002-2003

													(Nu. in Millions)	
AU/PR		REVISED APPROPRIATIONS				ACTUAL EXPENDITURE				AMOUNT OF VARIATION				
CODE	ADMINISTRATIVE UNIT/PROGRAMME	CURRENT	CAPITAL	LEN/REPAY	TOTAL	CURRENT	CAPITAL	LEN/REPA	TOTAL	CURRENT	CAPITAL	LEN/REPA	TOTAL	%
01	GENERAL ADMINISTRATION AND DIRECTION SERVICES	0.177			0.177	0.166	0.000	0.000	0.166	0.011	0.000	0.000	0.011	6.215
		0.177			0.177	0.166	0.000	0.000	0.166	0.011	0.000	0.000	0.011	6.215
405.04	GAIRIGAUN : GEWOG													
01	GENERAL ADMINISTRATION AND DIRECTION SERVICES	0.177			0.177	0.174	0.000	0.000	0.174	0.003	0.000	0.000	0.003	1.695
		0.177			0.177	0.174	0.000	0.000	0.174	0.003	0.000	0.000	0.003	1.695
405.05	GOSHELING : GEWOG													
01	GENERAL ADMINISTRATION AND DIRECTION SERVICES	0.177			0.177	0.166	0.000	0.000	0.166	0.011	0.000	0.000	0.011	6.215
		0.177			0.177	0.166	0.000	0.000	0.166	0.011	0.000	0.000	0.011	6.215
405.06	RANGTHANGLING : GEWOG													
01	GENERAL ADMINISTRATION AND DIRECTION SERVICES	0.177			0.177	0.174	0.000	0.000	0.174	0.003	0.000	0.000	0.003	1.695
		0.177			0.177	0.174	0.000	0.000	0.174	0.003	0.000	0.000	0.003	1.695
405.07	KIKHORTHANG : GEWOG													
01	GENERAL ADMINISTRATION AND DIRECTION SERVICES	0.177			0.177	0.161	0.000	0.000	0.161	0.017	0.000	0.000	0.017	9.322
		0.177			0.177	0.161	0.000	0.000	0.161	0.017	0.000	0.000	0.017	9.322
405.08	LAMIDARA : GEWOG													
01	GENERAL ADMINISTRATION AND DIRECTION SERVICES	0.177			0.177	0.174	0.000	0.000	0.174	0.003	0.000	0.000	0.003	1.695
		0.177			0.177	0.174	0.000	0.000	0.174	0.003	0.000	0.000	0.003	1.695
405.09	PATALE : GEWOG													
01	GENERAL ADMINISTRATION AND DIRECTION SERVICES	0.177			0.177	0.174	0.000	0.000	0.174	0.003	0.000	0.000	0.003	1.695
		0.177			0.177	0.174	0.000	0.000	0.174	0.003	0.000	0.000	0.003	1.695
405.10	PHUENTENCHHU : GEWOG													
01	GENERAL ADMINISTRATION AND DIRECTION SERVICES	0.177			0.177	0.174	0.000	0.000	0.174	0.003	0.000	0.000	0.003	1.695
		0.177			0.177	0.174	0.000	0.000	0.174	0.003	0.000	0.000	0.003	1.695
405.11	SEMJONG : GEWOG													
01	GENERAL ADMINISTRATION AND DIRECTION SERVICES	0.177			0.177	0.174	0.000	0.000	0.174	0.003	0.000	0.000	0.003	1.695
		0.177			0.177	0.174	0.000	0.000	0.174	0.003	0.000	0.000	0.003	1.695
405.12	TSHOKHANA : GEWOG													
01	GENERAL ADMINISTRATION AND DIRECTION SERVICES	0.177			0.177	0.174	0.000	0.000	0.174	0.003	0.000	0.000	0.003	1.695
		0.177			0.177	0.174	0.000	0.000	0.174	0.003	0.000	0.000	0.003	1.695
405.13	TSIRANG DANGRA : GEWOG													
01	GENERAL ADMINISTRATION AND DIRECTION SERVICES	0.177	0.700		0.877	0.174	0.000	0.000	0.174	0.003	0.700	0.000	0.703	80.160
		0.177	0.700		0.877	0.174	0.000	0.000	0.174	0.003	0.700	0.000	0.703	80.160
406.01	DZONGKHAG ADMINISTRATION, DAGANA													
01	GENERAL ADMINISTRATION AND DIRECTION SERVICES	6.417	1.172		7.589	7.250	0.680	0.000	7.930	-0.833	0.492	0.000	-0.341	-4.495
14	EDUCATION SERVICES	14.710	0.240		14.950	14.587	1.719	0.000	16.306	0.123	-1.479	0.000	-1.356	-9.072
15	HEALTH SERVICES	4.127	0.085		4.212	4.100	0.084	0.000	4.184	0.027	0.001	0.000	0.028	0.661
16	RESEARCH AND DEVELOPMENT SERVICES	2.479			2.479	2.192	0.000	0.000	2.192	0.287	0.000	0.000	0.287	11.582
17	AGRICULTURE AND LIVESTOCK SERVICES	2.289	0.050		2.339	1.865	0.000	0.000	1.865	0.424	0.050	0.000	0.474	20.265

Table J 3: REVISED BUDGET AND BOOKED EXPENDITURE COMPARISON: BY PROGRAM

FISCAL YEAR 2002-2003

													(Nu. in Millions)	
AU/PR CODE	ADMINISTRATIVE UNIT/PROGRAMME	REVISED APPROPRIATIONS			TOTAL	ACTUAL EXPENDITURE				AMOUNT OF VARIATION				VAR
		CURRENT	CAPITAL	LEN/REPAY		CURRENT	CAPITAL	LEN/REPA	TOTAL	CURRENT	CAPITAL	LEN/REPA	TOTAL	
18	FORESTRY SERVICES	1.118			1.118	1.154	0.002	0.000	1.156	-0.036	-0.002	0.000	-0.038	-3.380
24	ROADS & BRIDGES SERVICES	1.819	0.110		1.929	1.555	0.000	0.000	1.555	0.264	0.110	0.000	0.374	19.404
26	URBAN DEVELOPMENT AND HOUSING SERVICES	0.085	0.150		0.235	0.068	0.147	0.000	0.216	0.017	0.003	0.000	0.019	8.197
28	RELIGION AND CULTURAL SERVICES	0.550	0.300		0.850	0.536	0.644	0.000	1.180	0.014	-0.344	0.000	-0.330	-38.866
		33.594	2.107		35.701	33.308	3.276	0.000	36.584	0.286	-1.169	0.000	-0.883	-2.474
406.02	DORONA : GEWOG													
01	GENERAL ADMINISTRATION AND DIRECTION SERVICES	0.177			0.177	0.159	0.000	0.000	0.159	0.018	0.000	0.000	0.018	9.893
		0.177			0.177	0.159	0.000	0.000	0.159	0.018	0.000	0.000	0.018	9.893
406.03	DRUJEYGANG : GEWOG													
01	GENERAL ADMINISTRATION AND DIRECTION SERVICES	0.177			0.177	0.175	0.000	0.000	0.175	0.002	0.000	0.000	0.002	1.176
		0.177			0.177	0.175	0.000	0.000	0.175	0.002	0.000	0.000	0.002	1.176
406.04	GESARLING : GEWOG													
01	GENERAL ADMINISTRATION AND DIRECTION SERVICES	0.177			0.177	0.175	0.000	0.000	0.175	0.002	0.000	0.000	0.002	1.176
		0.177			0.177	0.175	0.000	0.000	0.175	0.002	0.000	0.000	0.002	1.176
406.05	GOSHI : GEWOG													
01	GENERAL ADMINISTRATION AND DIRECTION SERVICES	0.177			0.177	0.175	0.000	0.000	0.175	0.002	0.000	0.000	0.002	1.176
		0.177			0.177	0.175	0.000	0.000	0.175	0.002	0.000	0.000	0.002	1.176
406.06	KANA : GEWOG													
01	GENERAL ADMINISTRATION AND DIRECTION SERVICES	0.177			0.177	0.175	0.000	0.000	0.175	0.002	0.000	0.000	0.002	1.176
		0.177			0.177	0.175	0.000	0.000	0.175	0.002	0.000	0.000	0.002	1.176
406.07	KHIBESA : GEWOG													
01	GENERAL ADMINISTRATION AND DIRECTION SERVICES	0.177			0.177	0.175	0.000	0.000	0.175	0.002	0.000	0.000	0.002	1.176
		0.177			0.177	0.175	0.000	0.000	0.175	0.002	0.000	0.000	0.002	1.176
406.08	LAJAB : GEWOG													
01	GENERAL ADMINISTRATION AND DIRECTION SERVICES	0.177			0.177	0.175	0.000	0.000	0.175	0.002	0.000	0.000	0.002	1.176
		0.177			0.177	0.175	0.000	0.000	0.175	0.002	0.000	0.000	0.002	1.176
406.09	TRASHIDING : GEWOG													
01	GENERAL ADMINISTRATION AND DIRECTION SERVICES	0.177			0.177	0.175	0.000	0.000	0.175	0.002	0.000	0.000	0.002	1.176
		0.177			0.177	0.175	0.000	0.000	0.175	0.002	0.000	0.000	0.002	1.176
406.10	TSHENDAYGANG : GEWOG													
01	GENERAL ADMINISTRATION AND DIRECTION SERVICES	0.177			0.177	0.189	0.000	0.000	0.189	-0.012	0.000	0.000	-0.012	-6.734
		0.177			0.177	0.189	0.000	0.000	0.189	-0.012	0.000	0.000	-0.012	-6.734
406.11	TSANGKHA : GEWOG													
01	GENERAL ADMINISTRATION AND DIRECTION SERVICES	0.177			0.177	0.175	0.000	0.000	0.175	0.002	0.000	0.000	0.002	1.176
		0.177			0.177	0.175	0.000	0.000	0.175	0.002	0.000	0.000	0.002	1.176
406.12	TSEZA : GEWOG													
01	GENERAL ADMINISTRATION AND DIRECTION SERVICES	0.177			0.177	0.176	0.000	0.000	0.176	0.001	0.000	0.000	0.001	0.808
		0.177			0.177	0.176	0.000	0.000	0.176	0.001	0.000	0.000	0.001	0.808

Table J 3: REVISED BUDGET AND BOOKED EXPENDITURE COMPARISON: BY PROGRAM

FISCAL YEAR 2002-2003

													(Nu. in Millions)	
AU/PR CODE	ADMINISTRATIVE UNIT/PROGRAMME	REVISED APPROPRIATIONS				ACTUAL EXPENDITURE				AMOUNT OF VARIATION				
		CURRENT	CAPITAL	LEN/REPAY	TOTAL	CURRENT	CAPITAL	LEN/REPA	TOTAL	CURRENT	CAPITAL	LEN/REPA	TOTAL	% VAR
407.01	DZONGKHAG ADMINISTRATION, PUNAKHA													
01	GENERAL ADMINISTRATION AND DIRECTION SERVICES	10.704	1.922		12.626	11.728	1.619	0.000	13.347	-1.024	0.303	0.000	-0.721	-5.707
14	EDUCATION SERVICES	29.908	1.417		31.325	28.925	0.504	0.000	29.429	0.983	0.913	0.000	1.896	6.053
15	HEALTH SERVICES	8.685	0.370		9.055	8.289	0.157	0.000	8.445	0.396	0.213	0.000	0.610	6.735
16	RESEARCH AND DEVELOPMENT SERVICES	4.266	0.552		4.818	3.910	0.056	0.000	3.966	0.356	0.496	0.000	0.852	17.676
17	AGRICULTURE AND LIVESTOCK SERVICES	3.184	0.204		3.388	2.815	0.127	0.000	2.943	0.369	0.077	0.000	0.445	13.143
18	FORESTRY SERVICES	1.131	0.180		1.311	1.055	0.087	0.000	1.142	0.076	0.093	0.000	0.169	12.879
24	ROADS & BRIDGES SERVICES	1.117	0.250		1.367	1.197	0.035	0.000	1.233	-0.080	0.215	0.000	0.134	9.834
26	URBAN DEVELOPMENT AND HOUSING SERVICES	1.467	1.671		3.138	1.761	1.390	0.000	3.151	-0.294	0.281	0.000	-0.013	-0.417
28	RELIGION AND CULTURAL SERVICES	1.051	3.680		4.731	1.095	2.315	0.000	3.410	-0.044	1.365	0.000	1.321	27.927
		61.513	10.246		71.759	60.775	6.290	0.000	67.065	0.738	3.956	0.000	4.694	6.541
407.02	CHHUBU : GEWOG													
01	GENERAL ADMINISTRATION AND DIRECTION SERVICES	0.177			0.177	0.177	0.000	0.000	0.177	0.000	0.000	0.000	0.000	0.000
		0.177			0.177	0.177	0.000	0.000	0.177	0.000	0.000	0.000	0.000	0.000
407.03	GOENSHARI : GEWOG													
01	GENERAL ADMINISTRATION AND DIRECTION SERVICES	0.177			0.177	0.177	0.000	0.000	0.177	0.000	0.000	0.000	0.000	0.000
		0.177			0.177	0.177	0.000	0.000	0.177	0.000	0.000	0.000	0.000	0.000
407.04	GUMA : GEWOG													
01	GENERAL ADMINISTRATION AND DIRECTION SERVICES	0.177			0.177	0.177	0.000	0.000	0.177	0.000	0.000	0.000	0.000	0.000
		0.177			0.177	0.177	0.000	0.000	0.177	0.000	0.000	0.000	0.000	0.000
407.05	KABJISA : GEWOG													
01	GENERAL ADMINISTRATION AND DIRECTION SERVICES	0.177			0.177	0.177	0.000	0.000	0.177	0.000	0.000	0.000	0.000	0.000
		0.177			0.177	0.177	0.000	0.000	0.177	0.000	0.000	0.000	0.000	0.000
407.06	LINGBUKHA : GEWOG													
01	GENERAL ADMINISTRATION AND DIRECTION SERVICES	0.179			0.179	0.178	0.000	0.000	0.178	0.001	0.000	0.000	0.001	0.429
		0.179			0.179	0.178	0.000	0.000	0.178	0.001	0.000	0.000	0.001	0.429
407.07	SHENGANA : GEWOG													
01	GENERAL ADMINISTRATION AND DIRECTION SERVICES	0.177			0.177	0.177	0.000	0.000	0.177	0.000	0.000	0.000	0.000	0.000
		0.177			0.177	0.177	0.000	0.000	0.177	0.000	0.000	0.000	0.000	0.000
407.08	TALO : GEWOG													
01	GENERAL ADMINISTRATION AND DIRECTION SERVICES	0.179			0.179	0.179	0.000	0.000	0.179	0.000	0.000	0.000	0.000	0.000
		0.179			0.179	0.179	0.000	0.000	0.179	0.000	0.000	0.000	0.000	0.000
407.09	TEOWANG : GEWOG													
01	GENERAL ADMINISTRATION AND DIRECTION SERVICES	0.177			0.177	0.177	0.000	0.000	0.177	0.000	0.000	0.000	0.000	0.000
		0.177			0.177	0.177	0.000	0.000	0.177	0.000	0.000	0.000	0.000	0.000
407.10	ZOMA : GEWOG													
01	GENERAL ADMINISTRATION AND DIRECTION SERVICES	0.177			0.177	0.177	0.000	0.000	0.177	0.000	0.000	0.000	0.000	0.000
		0.177			0.177	0.177	0.000	0.000	0.177	0.000	0.000	0.000	0.000	0.000

Table J 3: REVISED BUDGET AND BOOKED EXPENDITURE COMPARISON: BY PROGRAM
FISCAL YEAR 2002-2003

(Nu. in Millions)														
AU/PR		REVISED APPROPRIATIONS				ACTUAL EXPENDITURE				AMOUNT OF VARIATION				
CODE	ADMINISTRATIVE UNIT/PROGRAMME	CURRENT	CAPITAL	LEN/REPAY	TOTAL	CURRENT	CAPITAL	LEN/REPA	TOTAL	CURRENT	CAPITAL	LEN/REPA	TOTAL	% VAR
408.01	DZONGKHAG ADMINISTRATION, WANGDUE PHODRANG													
01	GENERAL ADMINISTRATION AND DIRECTION SERVICES	9.804	1.272		11.076	10.036	1.205	0.000	11.241	-0.232	0.067	0.000	-0.165	-1.493
14	EDUCATION SERVICES	33.386	1.386		34.772	33.370	1.380	0.000	34.750	0.016	0.006	0.000	0.022	0.062
15	HEALTH SERVICES	8.809	0.866		9.675	8.685	0.094	0.000	8.779	0.124	0.772	0.000	0.896	9.256
16	RESEARCH AND DEVELOPMENT SERVICES	5.403	0.070		5.473	5.287	0.067	0.000	5.354	0.116	0.003	0.000	0.119	2.173
17	AGRICULTURE AND LIVESTOCK SERVICES	5.612	0.220		5.832	5.511	0.158	0.000	5.668	0.101	0.062	0.000	0.164	2.806
18	FORESTRY SERVICES	1.798	0.200		1.998	1.680	0.249	0.000	1.929	0.118	-0.049	0.000	0.069	3.473
24	ROADS & BRIDGES SERVICES	1.595	0.181		1.776	1.715	0.009	0.000	1.724	-0.120	0.172	0.000	0.052	2.932
26	URBAN DEVELOPMENT AND HOUSING SERVICES	0.934	0.600		1.534	0.717	0.597	0.000	1.314	0.217	0.003	0.000	0.220	14.326
28	RELIGION AND CULTURAL SERVICES	0.557	0.250		0.807	0.489	0.389	0.000	0.878	0.068	-0.139	0.000	-0.071	-8.790
		67.898	5.045		72.943	67.490	4.149	0.000	71.638	0.408	0.896	0.000	1.305	1.789
408.02	BJENA : GEWOG													
01	GENERAL ADMINISTRATION AND DIRECTION SERVICES	0.177			0.177	0.175	0.000	0.000	0.175	0.002	0.000	0.000	0.002	1.141
		0.177			0.177	0.175	0.000	0.000	0.175	0.002	0.000	0.000	0.002	1.141
408.03	DANGCHU : GEWOG													
01	GENERAL ADMINISTRATION AND DIRECTION SERVICES	0.177			0.177	0.175	0.000	0.000	0.175	0.002	0.000	0.000	0.002	1.130
		0.177			0.177	0.175	0.000	0.000	0.175	0.002	0.000	0.000	0.002	1.130
408.04	DARKAR : GEWOG													
01	GENERAL ADMINISTRATION AND DIRECTION SERVICES	0.177			0.177	0.173	0.000	0.000	0.173	0.004	0.000	0.000	0.004	2.401
		0.177			0.177	0.173	0.000	0.000	0.173	0.004	0.000	0.000	0.004	2.401
408.05	GANGTEY : GEWOG													
01	GENERAL ADMINISTRATION AND DIRECTION SERVICES	0.177			0.177	0.175	0.000	0.000	0.175	0.002	0.000	0.000	0.002	1.130
		0.177			0.177	0.175	0.000	0.000	0.175	0.002	0.000	0.000	0.002	1.130
408.06	GASE TSHOGOM : GEWOG													
01	GENERAL ADMINISTRATION AND DIRECTION SERVICES	0.177			0.177	0.174	0.000	0.000	0.174	0.003	0.000	0.000	0.003	1.695
		0.177			0.177	0.174	0.000	0.000	0.174	0.003	0.000	0.000	0.003	1.695
408.07	GASETSHOWOM : GEWOG													
01	GENERAL ADMINISTRATION AND DIRECTION SERVICES	0.177			0.177	0.175	0.000	0.000	0.175	0.002	0.000	0.000	0.002	1.132
		0.177			0.177	0.175	0.000	0.000	0.175	0.002	0.000	0.000	0.002	1.132
408.08	KASHI : GEWOG													
01	GENERAL ADMINISTRATION AND DIRECTION SERVICES	0.177			0.177	0.175	0.000	0.000	0.175	0.002	0.000	0.000	0.002	1.130
		0.177			0.177	0.175	0.000	0.000	0.175	0.002	0.000	0.000	0.002	1.130
408.09	NAHI : GEWOG													
01	GENERAL ADMINISTRATION AND DIRECTION SERVICES	0.177			0.177	0.175	0.000	0.000	0.175	0.002	0.000	0.000	0.002	1.130
24	ROADS & BRIDGES SERVICES		0.050		0.050	0.000	0.000	0.000		0.000	0.050	0.000	0.050	100.000
		0.177	0.050		0.227	0.175	0.000	0.000	0.175	0.002	0.050	0.000	0.052	22.907
408.10	NISHO : GEWOG													
01	GENERAL ADMINISTRATION AND DIRECTION SERVICES	0.177			0.177	0.175	0.000	0.000	0.175	0.002	0.000	0.000	0.002	1.133

Table J 3: REVISED BUDGET AND BOOKED EXPENDITURE COMPARISON: BY PROGRAM

FISCAL YEAR 2002-2003

													(Nu. in Millions)	
AU/PR CODE	ADMINISTRATIVE UNIT/PROGRAMME	REVISED APPROPRIATIONS			TOTAL	ACTUAL EXPENDITURE			TOTAL	AMOUNT OF VARIATION			TOTAL	%
		CURRENT	CAPITAL	LEN/REPAY		CURRENT	CAPITAL	LEN/REPA		CURRENT	CAPITAL	LEN/REPA		
		0.177			0.177	0.175	0.000	0.000	0.175	0.002	0.000	0.000	0.002	1.133
408.11	PHANGYUL : GEWOG													
01	GENERAL ADMINISTRATION AND DIRECTION SERVICES	0.177			0.177	0.173	0.000	0.000	0.173	0.004	0.000	0.000	0.004	2.082
		0.177			0.177	0.173	0.000	0.000	0.173	0.004	0.000	0.000	0.004	2.082
408.12	PHOBJEE : GEWOG													
01	GENERAL ADMINISTRATION AND DIRECTION SERVICES	0.177			0.177	0.175	0.000	0.000	0.175	0.002	0.000	0.000	0.002	1.130
		0.177			0.177	0.175	0.000	0.000	0.175	0.002	0.000	0.000	0.002	1.130
408.13	ROEPA : GEWOG													
01	GENERAL ADMINISTRATION AND DIRECTION SERVICES	0.177			0.177	0.175	0.000	0.000	0.175	0.002	0.000	0.000	0.002	1.131
		0.177			0.177	0.175	0.000	0.000	0.175	0.002	0.000	0.000	0.002	1.131
408.14	SEPHU : GEWOG													
01	GENERAL ADMINISTRATION AND DIRECTION SERVICES	0.177			0.177	0.175	0.000	0.000	0.175	0.002	0.000	0.000	0.002	1.130
17	AGRICULTURE AND LIVESTOCK SERVICES		0.035		0.035	0.000	0.000	0.000		0.000	0.035	0.000	0.035	100.000
		0.177	0.035		0.212	0.175	0.000	0.000	0.175	0.002	0.035	0.000	0.037	17.453
408.15	ATHANG : GEWOG													
01	GENERAL ADMINISTRATION AND DIRECTION SERVICES	0.177			0.177	0.175	0.000	0.000	0.175	0.002	0.000	0.000	0.002	1.130
		0.177			0.177	0.175	0.000	0.000	0.175	0.002	0.000	0.000	0.002	1.130
408.16	THETSHOG : GEWOG													
01	GENERAL ADMINISTRATION AND DIRECTION SERVICES	0.177			0.177	0.173	0.000	0.000	0.173	0.004	0.000	0.000	0.004	2.401
		0.177			0.177	0.173	0.000	0.000	0.173	0.004	0.000	0.000	0.004	2.401
409.01	DZONGKHAG ADMINISTRATION, BUMTHANG													
01	GENERAL ADMINISTRATION AND DIRECTION SERVICES	6.609	3.250		9.859	7.645	3.050	0.000	10.695	-1.036	0.200	0.000	-0.836	-8.475
14	EDUCATION SERVICES	22.110	3.452		25.562	23.802	3.252	0.000	27.054	-1.692	0.200	0.000	-1.492	-5.837
15	HEALTH SERVICES	6.907	0.262		7.169	6.928	0.187	0.000	7.115	-0.021	0.075	0.000	0.054	0.760
16	RESEARCH AND DEVELOPMENT SERVICES	2.724	1.916		4.640	2.897	0.888	0.000	3.785	-0.173	1.028	0.000	0.855	18.417
17	AGRICULTURE AND LIVESTOCK SERVICES	3.214	0.786		4.000	3.138	0.521	0.000	3.659	0.076	0.265	0.000	0.341	8.530
18	FORESTRY SERVICES	0.832	0.145		0.977	0.852	0.094	0.000	0.946	-0.020	0.051	0.000	0.031	3.179
24	ROADS & BRIDGES SERVICES	0.850	0.200		1.050	0.939	0.000	0.000	0.939	-0.089	0.200	0.000	0.111	10.559
26	URBAN DEVELOPMENT AND HOUSING SERVICES	0.966	0.403		1.369	0.721	0.388	0.000	1.108	0.245	0.015	0.000	0.261	19.058
28	RELIGION AND CULTURAL SERVICES	0.994	8.820		9.814	1.324	8.490	0.000	9.814	-0.330	0.330	0.000	0.000	0.002
		45.206	19.234		64.440	48.245	16.870	0.000	65.114	-3.039	2.364	0.000	-0.674	-1.047
409.02	CHHOEKHOR : GEWOG													
01	GENERAL ADMINISTRATION AND DIRECTION SERVICES	0.177			0.177	0.170	0.000	0.000	0.170	0.007	0.000	0.000	0.007	3.955
16	RESEARCH AND DEVELOPMENT SERVICES		0.088		0.088	0.000	0.088	0.000	0.088	0.000	0.000	0.000	0.000	0.000
17	AGRICULTURE AND LIVESTOCK SERVICES		0.127		0.127	0.000	0.127	0.000	0.127	0.000	0.000	0.000	0.000	0.000
18	FORESTRY SERVICES		0.092		0.092	0.000	0.091	0.000	0.091	0.000	0.001	0.000	0.001	0.661
		0.177	0.307		0.484	0.170	0.306	0.000	0.476	0.007	0.001	0.000	0.008	1.572
409.03	CHHUME : GEWOG													

Table J 3: REVISED BUDGET AND BOOKED EXPENDITURE COMPARISON: BY PROGRAM

FISCAL YEAR 2002-2003

													(Nu. in Millions)		
AU/PR CODE	ADMINISTRATIVE UNIT/PROGRAMME	REVISED APPROPRIATIONS			TOTAL	ACTUAL EXPENDITURE				AMOUNT OF VARIATION				TOTAL	% VAR
		CURRENT	CAPITAL	LEN/REPAY		CURRENT	CAPITAL	LEN/REPA	TOTAL	CURRENT	CAPITAL	LEN/REPA			
01	GENERAL ADMINISTRATION AND DIRECTION SERVICES	0.179			0.179	0.179	0.000	0.000	0.179	0.000	0.000	0.000	0.000	0.128	
16	RESEARCH AND DEVELOPMENT SERVICES		0.085		0.085	0.000	0.085	0.000	0.085	0.000	0.000	0.000	0.000	0.000	
17	AGRICULTURE AND LIVESTOCK SERVICES		0.148		0.148	0.000	0.148	0.000	0.148	0.000	0.000	0.000	0.000	0.000	
18	FORESTRY SERVICES		0.132		0.132	0.000	0.132	0.000	0.132	0.000	0.000	0.000	0.000	0.114	
		0.179	0.365		0.544	0.179	0.365	0.000	0.544	0.000	0.000	0.000	0.000	0.070	
409.04	TANG : GEWOG														
01	GENERAL ADMINISTRATION AND DIRECTION SERVICES	0.177			0.177	0.177	0.000	0.000	0.177	0.000	0.000	0.000	0.000	0.000	
14	EDUCATION SERVICES		0.500		0.500	0.000	0.499	0.000	0.499	0.000	0.001	0.000	0.001	0.252	
16	RESEARCH AND DEVELOPMENT SERVICES		0.077		0.077	0.000	0.077	0.000	0.077	0.000	0.000	0.000	0.000	0.000	
17	AGRICULTURE AND LIVESTOCK SERVICES		0.063		0.063	0.000	0.063	0.000	0.063	0.000	0.000	0.000	0.000	0.000	
18	FORESTRY SERVICES		0.168		0.168	0.000	0.198	0.000	0.198	0.000	-0.030	0.000	-0.030	-17.753	
		0.177	0.808		0.985	0.177	0.837	0.000	1.014	0.000	-0.029	0.000	-0.029	-2.900	
409.05	URA : GEWOG														
01	GENERAL ADMINISTRATION AND DIRECTION SERVICES	0.177			0.177	0.174	0.000	0.000	0.174	0.003	0.000	0.000	0.003	1.695	
16	RESEARCH AND DEVELOPMENT SERVICES		0.096		0.096	0.000	0.096	0.000	0.096	0.000	0.000	0.000	0.000	0.000	
17	AGRICULTURE AND LIVESTOCK SERVICES		0.085		0.085	0.000	0.085	0.000	0.085	0.000	0.000	0.000	0.000	0.000	
18	FORESTRY SERVICES		0.077		0.077	0.000	0.077	0.000	0.077	0.000	0.000	0.000	0.000	0.390	
		0.177	0.258		0.435	0.174	0.258	0.000	0.432	0.003	0.000	0.000	0.003	0.759	
410.01	DZONGKHAG ADMINISTRATION, SARPANG														
01	GENERAL ADMINISTRATION AND DIRECTION SERVICES	17.312	5.067		22.379	17.290	6.388	0.000	23.678	0.022	-1.321	0.000	-1.299	-5.806	
14	EDUCATION SERVICES	36.476	8.534		45.010	33.110	6.234	0.000	39.344	3.366	2.300	0.000	5.666	12.588	
15	HEALTH SERVICES	19.778	0.150		19.928	20.286	0.154	0.000	20.440	-0.508	-0.004	0.000	-0.512	-2.571	
16	RESEARCH AND DEVELOPMENT SERVICES	4.176	11.382		15.558	3.987	11.750	0.000	15.736	0.189	-0.368	0.000	-0.178	-1.147	
17	AGRICULTURE AND LIVESTOCK SERVICES	3.378	1.378		4.756	3.420	0.915	0.000	4.335	-0.042	0.463	0.000	0.421	8.848	
18	FORESTRY SERVICES	1.199	0.427		1.626	1.273	0.379	0.000	1.651	-0.074	0.048	0.000	-0.025	-1.543	
24	ROADS & BRIDGES SERVICES	1.539	0.150		1.689	1.442	0.225	0.000	1.667	0.097	-0.075	0.000	0.022	1.273	
26	URBAN DEVELOPMENT AND HOUSING SERVICES	3.863	6.685		10.548	3.842	5.173	0.000	9.015	0.021	1.512	0.000	1.533	14.536	
28	RELIGION AND CULTURAL SERVICES	1.694	4.682		6.376	1.785	7.066	0.000	8.851	-0.091	-2.384	0.000	-2.475	-38.818	
		89.415	38.455		127.870	86.435	38.284	0.000	124.719	2.980	0.171	0.000	3.151	2.464	
410.02	BHUR : GEWOG														
01	GENERAL ADMINISTRATION AND DIRECTION SERVICES	0.177			0.177	0.175	0.000	0.000	0.175	0.002	0.000	0.000	0.002	1.130	
18	FORESTRY SERVICES		0.027		0.027	0.000	0.022	0.000	0.022	0.000	0.005	0.000	0.005	19.556	
		0.177	0.027		0.204	0.175	0.022	0.000	0.197	0.002	0.005	0.000	0.007	3.569	
410.03	CHUZANGANG : GEWOG														
01	GENERAL ADMINISTRATION AND DIRECTION SERVICES	0.177			0.177	0.175	0.000	0.000	0.175	0.002	0.000	0.000	0.002	1.130	
18	FORESTRY SERVICES		0.013		0.013	0.000	0.013	0.000	0.013	0.000	0.000	0.000	0.000	1.462	
		0.177	0.013		0.190	0.175	0.013	0.000	0.188	0.002	0.000	0.000	0.002	1.153	
410.04	DEKILING : GEWOG														

Table J 3: REVISED BUDGET AND BOOKED EXPENDITURE COMPARISON: BY PROGRAM
FISCAL YEAR 2002-2003

(Nu. in Millions)														
AU/PR CODE	ADMINISTRATIVE UNIT/PROGRAMME	REVISED APPROPRIATIONS				ACTUAL EXPENDITURE				AMOUNT OF VARIATION				
		CURRENT	CAPITAL	LEN/REPAY	TOTAL	CURRENT	CAPITAL	LEN/REPA	TOTAL	CURRENT	CAPITAL	LEN/REPA	TOTAL	% VAR
01	GENERAL ADMINISTRATION AND DIRECTION SERVICES	0.177			0.177	0.175	0.000	0.000	0.175	0.002	0.000	0.000	0.002	1.130
18	FORESTRY SERVICES		0.010		0.010	0.000	0.007	0.000	0.007	0.000	0.003	0.000	0.003	32.020
		0.177	0.010		0.187	0.175	0.007	0.000	0.182	0.002	0.003	0.000	0.005	2.782
410.05	DEOBAN : GEWOG													
01	GENERAL ADMINISTRATION AND DIRECTION SERVICES	0.177			0.177	0.175	0.000	0.000	0.175	0.002	0.000	0.000	0.002	1.130
		0.177			0.177	0.175	0.000	0.000	0.175	0.002	0.000	0.000	0.002	1.130
410.06	DEORALI : GEWOG													
01	GENERAL ADMINISTRATION AND DIRECTION SERVICES	0.177			0.177	0.175	0.000	0.000	0.175	0.002	0.000	0.000	0.002	1.111
		0.177			0.177	0.175	0.000	0.000	0.175	0.002	0.000	0.000	0.002	1.111
410.07	GELEPHU : GEWOG													
01	GENERAL ADMINISTRATION AND DIRECTION SERVICES	0.177			0.177	0.175	0.000	0.000	0.175	0.002	0.000	0.000	0.002	1.119
		0.177			0.177	0.175	0.000	0.000	0.175	0.002	0.000	0.000	0.002	1.119
410.08														
01	GENERAL ADMINISTRATION AND DIRECTION SERVICES	0.177			0.177	0.175	0.000	0.000	0.175	0.002	0.000	0.000	0.002	1.130
18	FORESTRY SERVICES		0.010		0.010	0.000	0.008	0.000	0.008	0.000	0.002	0.000	0.002	21.400
		0.177	0.010		0.187	0.175	0.008	0.000	0.183	0.002	0.002	0.000	0.004	2.214
01	GENERAL ADMINISTRATION AND DIRECTION SERVICES	0.177			0.177	0.175	0.000	0.000	0.175	0.002	0.000	0.000	0.002	0.850
18	FORESTRY SERVICES		0.025		0.025	0.000	0.025	0.000	0.025	0.000	0.000	0.000	0.000	0.000
		0.177	0.025		0.202	0.175	0.025	0.000	0.200	0.002	0.000	0.000	0.002	0.745
410.10	LHAMOIZINGKHA : GEWOG													
01	GENERAL ADMINISTRATION AND DIRECTION SERVICES	0.177			0.177	0.175	0.000	0.000	0.175	0.002	0.000	0.000	0.002	1.111
18	FORESTRY SERVICES		0.010		0.010	0.000	0.000	0.000		0.000	0.010	0.000	0.010	100.000
		0.177	0.010		0.187	0.175	0.000	0.000	0.175	0.002	0.010	0.000	0.012	6.399
410.11	NICHULA : GEWOG													
01	GENERAL ADMINISTRATION AND DIRECTION SERVICES	0.177			0.177	0.175	0.000	0.000	0.175	0.002	0.000	0.000	0.002	1.111
		0.177			0.177	0.175	0.000	0.000	0.175	0.002	0.000	0.000	0.002	1.111
410.12	SARPANGTAR : GEWOG													
01	GENERAL ADMINISTRATION AND DIRECTION SERVICES	0.177			0.177	0.175	0.000	0.000	0.175	0.002	0.000	0.000	0.002	1.130
18	FORESTRY SERVICES		0.060		0.060	0.000	0.036	0.000	0.036	0.000	0.024	0.000	0.024	40.043
		0.177	0.060		0.237	0.175	0.036	0.000	0.211	0.002	0.024	0.000	0.026	10.981
410.13	SERSHONG : GEWOG													
01	GENERAL ADMINISTRATION AND DIRECTION SERVICES	0.177			0.177	0.175	0.000	0.000	0.175	0.002	0.000	0.000	0.002	1.130
18	FORESTRY SERVICES		0.013		0.013	0.000	0.012	0.000	0.012	0.000	0.001	0.000	0.001	4.077
		0.177	0.013		0.190	0.175	0.012	0.000	0.187	0.002	0.001	0.000	0.003	1.332
410.14	SINGHI : GEWOG													
01	GENERAL ADMINISTRATION AND DIRECTION SERVICES	0.177			0.177	0.175	0.000	0.000	0.175	0.002	0.000	0.000	0.002	1.130
		0.177			0.177	0.175	0.000	0.000	0.175	0.002	0.000	0.000	0.002	1.130

Table J 3: REVISED BUDGET AND BOOKED EXPENDITURE COMPARISON: BY PROGRAM
FISCAL YEAR 2002-2003

													(Nu. in Millions)	
AU/PR CODE	ADMINISTRATIVE UNIT/PROGRAMME	REVISED APPROPRIATIONS				ACTUAL EXPENDITURE				AMOUNT OF VARIATION				
		CURRENT	CAPITAL	LEN/REPAY	TOTAL	CURRENT	CAPITAL	LEN/REPA	TOTAL	CURRENT	CAPITAL	LEN/REPA	TOTAL	% VAR
410.15	TAKLAI : GEWOG													
01	GENERAL ADMINISTRATION AND DIRECTION SERVICES	0.177			0.177	0.000	0.000	0.000		0.177	0.000	0.000	0.177	100.000
		0.177			0.177	0.000	0.000	0.000		0.177	0.000	0.000	0.177	100.000
410.16	UMLING (LALAI) : GEWOG													
01	GENERAL ADMINISTRATION AND DIRECTION SERVICES	0.177			0.177	0.175	0.000	0.000	0.175	0.002	0.000	0.000	0.002	1.130
18	FORESTRY SERVICES		0.003		0.003	0.000	0.000	0.000		0.000	0.003	0.000	0.003	100.000
		0.177	0.003		0.180	0.175	0.000	0.000	0.175	0.002	0.003	0.000	0.005	2.778
411.01	DZONGKHAG ADMINISTRATION, ZHEMGANG													
01	GENERAL ADMINISTRATION AND DIRECTION SERVICES	12.038	1.644		13.682	10.809	1.591	0.000	12.400	1.229	0.053	0.000	1.282	9.367
14	EDUCATION SERVICES	35.832	5.427		41.259	33.966	3.087	0.000	37.053	1.866	2.340	0.000	4.206	10.193
15	HEALTH SERVICES	15.568	2.286		17.854	14.859	4.106	0.000	18.964	0.709	-1.820	0.000	-1.110	-6.217
16	RESEARCH AND DEVELOPMENT SERVICES	4.070	2.659		6.729	3.530	1.609	0.000	5.139	0.540	1.050	0.000	1.590	23.628
17	AGRICULTURE AND LIVESTOCK SERVICES	2.998	0.275		3.273	2.986	0.253	0.000	3.238	0.012	0.022	0.000	0.035	1.057
18	FORESTRY SERVICES	1.353	0.829		2.182	1.290	0.730	0.000	2.020	0.063	0.099	0.000	0.162	7.428
24	ROADS & BRIDGES SERVICES	1.896	0.396		2.292	2.032	0.246	0.000	2.278	-0.136	0.150	0.000	0.014	0.604
26	URBAN DEVELOPMENT AND HOUSING SERVICES	0.623			0.623	0.552	0.647	0.000	1.199	0.071	-0.647	0.000	-0.576	-92.394
28	RELIGION AND CULTURAL SERVICES	0.474	1.519		1.993	0.445	1.380	0.000	1.825	0.029	0.139	0.000	0.168	8.406
		74.852	15.035		89.887	70.469	13.649	0.000	84.117	4.383	1.386	0.000	5.770	6.419
411.02	BARDO : GEWOG													
01	GENERAL ADMINISTRATION AND DIRECTION SERVICES	0.179			0.179	0.174	0.000	0.000	0.174	0.005	0.000	0.000	0.005	2.793
16	RESEARCH AND DEVELOPMENT SERVICES		0.070		0.070	0.000	0.000	0.000		0.000	0.070	0.000	0.070	100.000
17	AGRICULTURE AND LIVESTOCK SERVICES		0.019		0.019	0.000	0.019	0.000	0.019	0.000	0.000	0.000	0.000	1.526
18	FORESTRY SERVICES		0.029		0.029	0.000	0.016	0.000	0.016	0.000	0.013	0.000	0.013	45.172
		0.179	0.118		0.297	0.174	0.035	0.000	0.209	0.005	0.083	0.000	0.088	29.761
411.03	BJOKA : GEWOG													
01	GENERAL ADMINISTRATION AND DIRECTION SERVICES	0.177			0.177	0.174	0.000	0.000	0.174	0.003	0.000	0.000	0.003	1.695
16	RESEARCH AND DEVELOPMENT SERVICES		0.026		0.026	0.000	0.006	0.000	0.006	0.000	0.020	0.000	0.020	76.923
17	AGRICULTURE AND LIVESTOCK SERVICES		0.027		0.027	0.000	0.020	0.000	0.020	0.000	0.007	0.000	0.007	26.500
18	FORESTRY SERVICES		0.062		0.062	0.000	0.017	0.000	0.017	0.000	0.045	0.000	0.045	72.581
		0.177	0.115		0.292	0.174	0.043	0.000	0.217	0.003	0.072	0.000	0.075	25.738
411.04	NANGKOR : GEWOG													
01	GENERAL ADMINISTRATION AND DIRECTION SERVICES	0.179			0.179	0.165	0.000	0.000	0.165	0.014	0.000	0.000	0.014	7.821
14	EDUCATION SERVICES		0.700		0.700	0.000	0.291	0.000	0.291	0.000	0.409	0.000	0.409	58.379
16	RESEARCH AND DEVELOPMENT SERVICES		0.034		0.034	0.000	0.005	0.000	0.005	0.000	0.029	0.000	0.029	86.750
17	AGRICULTURE AND LIVESTOCK SERVICES		0.043		0.043	0.000	0.043	0.000	0.043	0.000	0.000	0.000	0.000	0.000
18	FORESTRY SERVICES		0.244		0.244	0.000	0.111	0.000	0.111	0.000	0.133	0.000	0.133	54.638
		0.179	1.021		1.200	0.165	0.450	0.000	0.615	0.014	0.571	0.000	0.585	48.789
411.05	NGANGLA : GEWOG													

Table J 3: REVISED BUDGET AND BOOKED EXPENDITURE COMPARISON: BY PROGRAM
FISCAL YEAR 2002-2003

(Nu. in Millions)														
AU/PR		REVISED APPROPRIATIONS			ACTUAL EXPENDITURE				AMOUNT OF VARIATION					
CODE	ADMINISTRATIVE UNIT/PROGRAMME	CURRENT	CAPITAL	LEN/REPAY	TOTAL	CURRENT	CAPITAL	LEN/REPA	TOTAL	CURRENT	CAPITAL	LEN/REPA	TOTAL	%
														VAR
01	GENERAL ADMINISTRATION AND DIRECTION SERVICES	0.177			0.177	0.174	0.000	0.000	0.174	0.003	0.000	0.000	0.003	1.695
16	RESEARCH AND DEVELOPMENT SERVICES		0.122		0.122	0.000	0.093	0.000	0.093	0.000	0.029	0.000	0.029	23.908
17	AGRICULTURE AND LIVESTOCK SERVICES		0.024		0.024	0.000	0.020	0.000	0.020	0.000	0.004	0.000	0.004	18.333
18	FORESTRY SERVICES		0.062		0.062	0.000	0.016	0.000	0.016	0.000	0.046	0.000	0.046	74.032
		0.177	0.208		0.385	0.174	0.129	0.000	0.303	0.003	0.079	0.000	0.082	21.420
411.06	PHANGKHAR : GEWOG													
01	GENERAL ADMINISTRATION AND DIRECTION SERVICES	0.179			0.179	0.175	0.000	0.000	0.175	0.004	0.000	0.000	0.004	2.123
16	RESEARCH AND DEVELOPMENT SERVICES		0.122		0.122	0.000	0.059	0.000	0.059	0.000	0.063	0.000	0.063	51.433
17	AGRICULTURE AND LIVESTOCK SERVICES		0.034		0.034	0.000	0.021	0.000	0.021	0.000	0.013	0.000	0.013	38.676
18	FORESTRY SERVICES		0.017		0.017	0.000	0.017	0.000	0.017	0.000	0.000	0.000	0.000	0.294
		0.179	0.173		0.352	0.175	0.097	0.000	0.272	0.004	0.076	0.000	0.080	22.656
411.07	SHINGKAR : GEWOG													
01	GENERAL ADMINISTRATION AND DIRECTION SERVICES	0.179			0.179	0.175	0.000	0.000	0.175	0.004	0.000	0.000	0.004	2.291
16	RESEARCH AND DEVELOPMENT SERVICES		0.028		0.028	0.000	0.000	0.000		0.000	0.028	0.000	0.028	100.000
17	AGRICULTURE AND LIVESTOCK SERVICES		0.024		0.024	0.000	0.022	0.000	0.022	0.000	0.002	0.000	0.002	6.508
18	FORESTRY SERVICES		0.038		0.038	0.000	0.016	0.000	0.016	0.000	0.022	0.000	0.022	57.171
		0.179	0.090		0.269	0.175	0.039	0.000	0.214	0.004	0.051	0.000	0.055	20.590
411.08	TRONG : GEWOG													
01	GENERAL ADMINISTRATION AND DIRECTION SERVICES	0.179			0.179	0.184	0.000	0.000	0.184	-0.005	0.000	0.000	-0.005	-2.821
14	EDUCATION SERVICES		0.700		0.700	0.000	0.291	0.000	0.291	0.000	0.409	0.000	0.409	58.384
16	RESEARCH AND DEVELOPMENT SERVICES		0.058		0.058	0.000	0.009	0.000	0.009	0.000	0.049	0.000	0.049	84.371
17	AGRICULTURE AND LIVESTOCK SERVICES		0.043		0.043	0.000	0.043	0.000	0.043	0.000	0.000	0.000	0.000	0.337
18	FORESTRY SERVICES		0.170		0.170	0.000	0.074	0.000	0.074	0.000	0.096	0.000	0.096	56.459
		0.179	0.971		1.150	0.184	0.417	0.000	0.601	-0.005	0.554	0.000	0.549	47.713
411.09	GOSHING : GEWOG													
01	GENERAL ADMINISTRATION AND DIRECTION SERVICES	0.179			0.179	0.176	0.000	0.000	0.176	0.003	0.000	0.000	0.003	1.872
16	RESEARCH AND DEVELOPMENT SERVICES		0.016		0.016	0.000	0.006	0.000	0.006	0.000	0.010	0.000	0.010	62.500
17	AGRICULTURE AND LIVESTOCK SERVICES		0.023		0.023	0.000	0.020	0.000	0.020	0.000	0.003	0.000	0.003	13.043
18	FORESTRY SERVICES		0.017		0.017	0.000	0.017	0.000	0.017	0.000	0.000	0.000	0.000	0.000
		0.179	0.056		0.235	0.176	0.043	0.000	0.219	0.003	0.013	0.000	0.016	6.957
412.01	DZONGKHAG ADMINISTRATION, TONGSA													
01	GENERAL ADMINISTRATION AND DIRECTION SERVICES	8.033	46.098		54.131	7.789	40.818	0.000	48.606	0.244	5.280	0.000	5.525	10.206
14	EDUCATION SERVICES	18.490	3.121		21.611	19.939	2.567	0.000	22.506	-1.449	0.554	0.000	-0.895	-4.140
15	HEALTH SERVICES	6.766	0.120		6.886	6.968	0.112	0.000	7.080	-0.202	0.008	0.000	-0.194	-2.811
16	RESEARCH AND DEVELOPMENT SERVICES	2.500	0.181		2.681	2.557	0.162	0.000	2.719	-0.057	0.019	0.000	-0.038	-1.402
17	AGRICULTURE AND LIVESTOCK SERVICES	3.389	0.398		3.787	3.394	0.343	0.000	3.737	-0.005	0.055	0.000	0.050	1.311
18	FORESTRY SERVICES	0.913	0.712		1.625	0.882	0.386	0.000	1.268	0.031	0.326	0.000	0.357	21.953
24	ROADS & BRIDGES SERVICES	0.683	2.448		3.131	0.688	1.966	0.000	2.654	-0.005	0.482	0.000	0.477	15.249

Table J 3: REVISED BUDGET AND BOOKED EXPENDITURE COMPARISON: BY PROGRAM

FISCAL YEAR 2002-2003

													(Nu. in Millions)	
AU/PR		REVISED APPROPRIATIONS				ACTUAL EXPENDITURE				AMOUNT OF VARIATION				
CODE	ADMINISTRATIVE UNIT/PROGRAMME	CURRENT	CAPITAL	LEN/REPAY	TOTAL	CURRENT	CAPITAL	LEN/REPA	TOTAL	CURRENT	CAPITAL	LEN/REPA	TOTAL	%
26	URBAN DEVELOPMENT AND HOUSING SERVICES	1.508	0.312		1.820	1.431	0.298	0.000	1.729	0.077	0.014	0.000	0.091	5.011
28	RELIGION AND CULTURAL SERVICES	0.820	0.780		1.600	0.872	0.774	0.000	1.646	-0.052	0.006	0.000	-0.046	-2.897
		43.102	54.170		97.272	44.520	47.425	0.000	91.945	-1.418	6.745	0.000	5.327	5.477
412.02	DRAGTENG : GEWOG													
01	GENERAL ADMINISTRATION AND DIRECTION SERVICES	0.177			0.177	0.156	0.000	0.000	0.156	0.021	0.000	0.000	0.021	11.780
16	RESEARCH AND DEVELOPMENT SERVICES		0.015		0.015	0.000	0.015	0.000	0.015	0.000	0.000	0.000	0.000	0.000
18	FORESTRY SERVICES		0.040		0.040	0.000	0.015	0.000	0.015	0.000	0.025	0.000	0.025	63.250
28	RELIGION AND CULTURAL SERVICES		0.500		0.500	0.000	0.440	0.000	0.440	0.000	0.060	0.000	0.060	12.002
		0.177	0.555		0.732	0.156	0.470	0.000	0.626	0.021	0.085	0.000	0.106	14.503
412.03	KORPHU : GEWOG													
01	GENERAL ADMINISTRATION AND DIRECTION SERVICES	0.177			0.177	0.156	0.000	0.000	0.156	0.021	0.000	0.000	0.021	11.864
14	EDUCATION SERVICES		0.380		0.380	0.000	0.380	0.000	0.380	0.000	0.000	0.000	0.000	0.100
16	RESEARCH AND DEVELOPMENT SERVICES		0.025		0.025	0.000	0.025	0.000	0.025	0.000	0.000	0.000	0.000	0.000
18	FORESTRY SERVICES		0.055		0.055	0.000	0.054	0.000	0.054	0.000	0.001	0.000	0.001	1.271
		0.177	0.460		0.637	0.156	0.459	0.000	0.615	0.021	0.001	0.000	0.022	3.466
412.04	LANGTHEL : GEWOG													
01	GENERAL ADMINISTRATION AND DIRECTION SERVICES	0.177			0.177	0.156	0.000	0.000	0.156	0.021	0.000	0.000	0.021	11.847
14	EDUCATION SERVICES		0.380		0.380	0.000	0.377	0.000	0.377	0.000	0.003	0.000	0.003	0.834
16	RESEARCH AND DEVELOPMENT SERVICES		0.415		0.415	0.000	0.015	0.000	0.015	0.000	0.400	0.000	0.400	96.386
18	FORESTRY SERVICES		0.047		0.047	0.000	0.046	0.000	0.046	0.000	0.001	0.000	0.001	1.098
		0.177	0.842		1.019	0.156	0.438	0.000	0.594	0.021	0.404	0.000	0.425	41.674
412.05	NUBI : GEWOG													
01	GENERAL ADMINISTRATION AND DIRECTION SERVICES	0.177			0.177	0.156	0.000	0.000	0.156	0.021	0.000	0.000	0.021	11.864
16	RESEARCH AND DEVELOPMENT SERVICES		0.015		0.015	0.000	0.015	0.000	0.015	0.000	0.000	0.000	0.000	0.073
18	FORESTRY SERVICES		0.163		0.163	0.000	0.118	0.000	0.118	0.000	0.045	0.000	0.045	27.388
		0.177	0.178		0.355	0.156	0.133	0.000	0.289	0.021	0.045	0.000	0.066	18.494
412.06	TANGBI : GEWOG													
01	GENERAL ADMINISTRATION AND DIRECTION SERVICES	0.177			0.177	0.156	0.000	0.000	0.156	0.021	0.000	0.000	0.021	11.780
16	RESEARCH AND DEVELOPMENT SERVICES		0.020		0.020	0.000	0.019	0.000	0.019	0.000	0.001	0.000	0.001	4.760
17	AGRICULTURE AND LIVESTOCK SERVICES		0.070		0.070	0.000	0.070	0.000	0.070	0.000	0.000	0.000	0.000	0.366
18	FORESTRY SERVICES		0.220		0.220	0.000	0.155	0.000	0.155	0.000	0.065	0.000	0.065	29.431
28	RELIGION AND CULTURAL SERVICES		0.150		0.150	0.000	0.150	0.000	0.150	0.000	0.000	0.000	0.000	0.000
		0.177	0.460		0.637	0.156	0.394	0.000	0.550	0.021	0.066	0.000	0.087	13.627
413.01	DZONGKHAG ADMINISTRATION, LHUENTSE													
01	GENERAL ADMINISTRATION AND DIRECTION SERVICES	7.994	2.102		10.096	7.327	2.451	0.000	9.778	0.667	-0.349	0.000	0.318	3.152
14	EDUCATION SERVICES	19.677	1.129		20.806	20.025	0.622	0.000	20.647	-0.348	0.507	0.000	0.159	0.766
15	HEALTH SERVICES	9.087	0.370		9.457	8.451	0.211	0.000	8.662	0.636	0.159	0.000	0.795	8.405
18	FORESTRY SERVICES	1.122	1.255		2.377	0.992	0.800	0.000	1.792	0.130	0.455	0.000	0.585	24.615

Table J 3: REVISED BUDGET AND BOOKED EXPENDITURE COMPARISON: BY PROGRAM

FISCAL YEAR 2002-2003

													(Nu. in Millions)		
AU/PR		REVISED APPROPRIATIONS			ACTUAL EXPENDITURE				AMOUNT OF VARIATION						
CODE	ADMINISTRATIVE UNIT/PROGRAMME	CURRENT	CAPITAL	LEN/REPAY	TOTAL	CURRENT	CAPITAL	LEN/REPA	TOTAL	CURRENT	CAPITAL	LEN/REPA	TOTAL	VAR	%
24	ROADS & BRIDGES SERVICES	0.960	0.906		1.866	0.850	0.424	0.000	1.274	0.110	0.482	0.000	0.592	31.745	
26	URBAN DEVELOPMENT AND HOUSING SERVICES	0.695	0.015		0.710	0.500	0.000	0.000	0.500	0.195	0.015	0.000	0.210	29.555	
28	RELIGION AND CULTURAL SERVICES	0.483	0.700		1.183	0.600	0.565	0.000	1.165	-0.117	0.135	0.000	0.018	1.518	
		40.018	6.477		46.495	38.745	5.073	0.000	43.817	1.273	1.404	0.000	2.678	5.759	
413.02	GANGZUR : GEWOG														
01	GENERAL ADMINISTRATION AND DIRECTION SERVICES	0.177			0.177	0.173	0.000	0.000	0.173	0.004	0.000	0.000	0.004	2.377	
14	EDUCATION SERVICES		0.300		0.300	0.000	0.000	0.000		0.000	0.300	0.000	0.300	100.000	
18	FORESTRY SERVICES		0.220		0.220	0.000	0.140	0.000	0.140	0.000	0.080	0.000	0.080	36.422	
28	RELIGION AND CULTURAL SERVICES		0.800		0.800	0.000	0.000	0.000		0.000	0.800	0.000	0.800	100.000	
		0.177	1.320		1.497	0.173	0.140	0.000	0.313	0.004	1.180	0.000	1.184	79.114	
413.03	JAREY : GEWOG														
01	GENERAL ADMINISTRATION AND DIRECTION SERVICES	0.177			0.177	0.174	0.000	0.000	0.174	0.003	0.000	0.000	0.003	1.695	
		0.177			0.177	0.174	0.000	0.000	0.174	0.003	0.000	0.000	0.003	1.695	
413.04	KHOMA : GEWOG														
01	GENERAL ADMINISTRATION AND DIRECTION SERVICES	0.177			0.177	0.174	0.000	0.000	0.174	0.003	0.000	0.000	0.003	1.695	
18	FORESTRY SERVICES		0.130		0.130	0.000	0.090	0.000	0.090	0.000	0.040	0.000	0.040	31.138	
		0.177	0.130		0.307	0.174	0.090	0.000	0.264	0.003	0.040	0.000	0.043	14.163	
413.05	KURTOE : GEWOG														
01	GENERAL ADMINISTRATION AND DIRECTION SERVICES	0.177			0.177	0.174	0.000	0.000	0.174	0.003	0.000	0.000	0.003	1.695	
		0.177			0.177	0.174	0.000	0.000	0.174	0.003	0.000	0.000	0.003	1.695	
413.06	LINGJEY : GEWOG														
01	GENERAL ADMINISTRATION AND DIRECTION SERVICES	0.177			0.177	0.174	0.000	0.000	0.174	0.003	0.000	0.000	0.003	1.695	
14	EDUCATION SERVICES		0.050		0.050	0.000	0.000	0.000		0.000	0.050	0.000	0.050	100.000	
		0.177	0.050		0.227	0.174	0.000	0.000	0.174	0.003	0.050	0.000	0.053	23.348	
413.07	MENBI : GEWOG														
01	GENERAL ADMINISTRATION AND DIRECTION SERVICES	0.177			0.177	0.174	0.000	0.000	0.174	0.003	0.000	0.000	0.003	1.695	
18	FORESTRY SERVICES		0.430		0.430	0.000	0.202	0.000	0.202	0.000	0.228	0.000	0.228	53.049	
		0.177	0.430		0.607	0.174	0.202	0.000	0.376	0.003	0.228	0.000	0.231	38.074	
413.08	METSHO : GEWOG														
01	GENERAL ADMINISTRATION AND DIRECTION SERVICES	0.177			0.177	0.174	0.000	0.000	0.174	0.003	0.000	0.000	0.003	1.695	
14	EDUCATION SERVICES		0.025		0.025	0.000	0.000	0.000		0.000	0.025	0.000	0.025	100.000	
		0.177	0.025		0.202	0.174	0.000	0.000	0.174	0.003	0.025	0.000	0.028	13.861	
413.09	TSENKHAR : GEWOG														
01	GENERAL ADMINISTRATION AND DIRECTION SERVICES	0.177			0.177	0.174	0.000	0.000	0.174	0.003	0.000	0.000	0.003	1.695	
14	EDUCATION SERVICES		0.300		0.300	0.000	0.000	0.000		0.000	0.300	0.000	0.300	100.000	
		0.177	0.300		0.477	0.174	0.000	0.000	0.174	0.003	0.300	0.000	0.303	63.522	
414.01	DZONGKHAG ADMINISTRATION, MONGAR														
01	GENERAL ADMINISTRATION AND DIRECTION SERVICES	10.054	1.795		11.849	12.709	1.895	0.000	14.604	-2.655	-0.100	0.000	-2.755	-23.247	

Table J 3: REVISED BUDGET AND BOOKED EXPENDITURE COMPARISON: BY PROGRAM
FISCAL YEAR 2002-2003

(Nu. in Millions)														
AU/PR CODE	ADMINISTRATIVE UNIT/PROGRAMME	REVISED APPROPRIATIONS				ACTUAL EXPENDITURE				AMOUNT OF VARIATION				
		CURRENT	CAPITAL	LEN/REPAY	TOTAL	CURRENT	CAPITAL	LEN/REPA	TOTAL	CURRENT	CAPITAL	LEN/REPA	TOTAL	% VAR
14	EDUCATION SERVICES	50.817	6.060		56.877	50.351	6.017	0.000	56.368	0.466	0.043	0.000	0.509	0.894
15	HEALTH SERVICES	8.336	0.421		8.757	8.286	0.227	0.000	8.513	0.050	0.194	0.000	0.244	2.781
18	FORESTRY SERVICES	1.518	0.280		1.798	1.619	0.316	0.000	1.935	-0.101	-0.036	0.000	-0.137	-7.601
24	ROADS & BRIDGES SERVICES	0.690	0.541		1.231	0.696	0.163	0.000	0.859	-0.006	0.378	0.000	0.372	30.236
26	URBAN DEVELOPMENT AND HOUSING SERVICES	2.209	1.012		3.221	2.463	0.948	0.000	3.411	-0.254	0.064	0.000	-0.190	-5.898
28	RELIGION AND CULTURAL SERVICES	0.312	3.400		3.712	0.366	2.649	0.000	3.015	-0.054	0.751	0.000	0.697	18.779
		73.936	13.509		87.445	76.490	12.215	0.000	88.705	-2.554	1.294	0.000	-1.260	-1.441
414.02	BALAM : GEWOG													
01	GENERAL ADMINISTRATION AND DIRECTION SERVICES	0.177			0.177	0.174	0.000	0.000	0.174	0.003	0.000	0.000	0.003	1.695
18	FORESTRY SERVICES		0.005		0.005	0.000	0.005	0.000	0.005	0.000	0.000	0.000	0.000	0.000
		0.177	0.005		0.182	0.174	0.005	0.000	0.179	0.003	0.000	0.000	0.003	1.648
414.03	CHALI : GEWOG													
01	GENERAL ADMINISTRATION AND DIRECTION SERVICES	0.177			0.177	0.180	0.000	0.000	0.180	-0.003	0.000	0.000	-0.003	-1.921
18	FORESTRY SERVICES		0.007		0.007	0.000	0.001	0.000	0.001	0.000	0.006	0.000	0.006	91.429
		0.177	0.007		0.184	0.180	0.001	0.000	0.181	-0.003	0.006	0.000	0.003	1.630
414.04	CHASKHAR : GEWOG													
01	GENERAL ADMINISTRATION AND DIRECTION SERVICES	0.177			0.177	0.174	0.000	0.000	0.174	0.003	0.000	0.000	0.003	1.695
18	FORESTRY SERVICES		0.007		0.007	0.000	0.007	0.000	0.007	0.000	0.000	0.000	0.000	0.000
		0.177	0.007		0.184	0.174	0.007	0.000	0.181	0.003	0.000	0.000	0.003	1.630
414.05	DRAMETSE : GEWOG													
01	GENERAL ADMINISTRATION AND DIRECTION SERVICES	0.177			0.177	0.174	0.000	0.000	0.174	0.003	0.000	0.000	0.003	1.695
18	FORESTRY SERVICES		0.230		0.230	0.000	0.232	0.000	0.232	0.000	-0.002	0.000	-0.002	-0.715
		0.177	0.230		0.407	0.174	0.232	0.000	0.406	0.003	-0.002	0.000	0.001	0.333
414.06	DREPONG : GEWOG													
01	GENERAL ADMINISTRATION AND DIRECTION SERVICES	0.177			0.177	0.177	0.000	0.000	0.177	0.000	0.000	0.000	0.000	0.000
18	FORESTRY SERVICES		0.012		0.012	0.000	0.012	0.000	0.012	0.000	0.000	0.000	0.000	0.000
		0.177	0.012		0.189	0.177	0.012	0.000	0.189	0.000	0.000	0.000	0.000	0.000
414.07	GONGDUE : GEWOG													
01	GENERAL ADMINISTRATION AND DIRECTION SERVICES	0.177			0.177	0.174	0.000	0.000	0.174	0.003	0.000	0.000	0.003	1.695
18	FORESTRY SERVICES		0.010		0.010	0.000	0.010	0.000	0.010	0.000	0.000	0.000	0.000	0.400
		0.177	0.010		0.187	0.174	0.010	0.000	0.184	0.003	0.000	0.000	0.003	1.626
414.08	JURMEY : GEWOG													
01	GENERAL ADMINISTRATION AND DIRECTION SERVICES	0.177			0.177	0.174	0.000	0.000	0.174	0.003	0.000	0.000	0.003	1.695
18	FORESTRY SERVICES		0.007		0.007	0.000	0.007	0.000	0.007	0.000	0.000	0.000	0.000	0.000
		0.177	0.007		0.184	0.174	0.007	0.000	0.181	0.003	0.000	0.000	0.003	1.630
414.09	KENGGHAR : GEWOG													
01	GENERAL ADMINISTRATION AND DIRECTION SERVICES	0.177			0.177	0.182	0.000	0.000	0.182	-0.005	0.000	0.000	-0.005	-2.825
18	FORESTRY SERVICES		0.012		0.012	0.000	0.012	0.000	0.012	0.000	0.000	0.000	0.000	0.000

Table J 3: REVISED BUDGET AND BOOKED EXPENDITURE COMPARISON: BY PROGRAM
FISCAL YEAR 2002-2003

													(Nu. in Millions)		
AU/PR CODE	ADMINISTRATIVE UNIT/PROGRAMME	REVISED APPROPRIATIONS			TOTAL	ACTUAL EXPENDITURE				AMOUNT OF VARIATION				TOTAL	%
		CURRENT	CAPITAL	LEN/REPAY		CURRENT	CAPITAL	LEN/REPA	TOTAL	CURRENT	CAPITAL	LEN/REPA	VAR		
		0.177	0.012		0.189	0.182	0.012	0.000	0.194	-0.005	0.000	0.000	-0.005	-2.646	
414.10	MONGAR : GEWOG														
01	GENERAL ADMINISTRATION AND DIRECTION SERVICES	0.177			0.177	0.160	0.000	0.000	0.160	0.018	0.000	0.000	0.018	9.887	
18	FORESTRY SERVICES		0.007		0.007	0.000	0.007	0.000	0.007	0.000	0.000	0.000	0.000	0.000	
		0.177	0.007		0.184	0.160	0.007	0.000	0.167	0.018	0.000	0.000	0.018	9.511	
414.11	NGATSHANG : GEWOG														
01	GENERAL ADMINISTRATION AND DIRECTION SERVICES	0.177			0.177	0.174	0.000	0.000	0.174	0.003	0.000	0.000	0.003	1.695	
18	FORESTRY SERVICES		0.010		0.010	0.000	0.010	0.000	0.010	0.000	0.000	0.000	0.000	0.000	
		0.177	0.010		0.187	0.174	0.010	0.000	0.184	0.003	0.000	0.000	0.003	1.604	
414.12	SALENG : GEWOG														
01	GENERAL ADMINISTRATION AND DIRECTION SERVICES	0.177			0.177	0.174	0.000	0.000	0.174	0.003	0.000	0.000	0.003	1.695	
18	FORESTRY SERVICES		0.012		0.012	0.000	0.012	0.000	0.012	0.000	0.000	0.000	0.000	0.000	
		0.177	0.012		0.189	0.174	0.012	0.000	0.186	0.003	0.000	0.000	0.003	1.587	
414.13	SHERIMUNG : GEWOG														
01	GENERAL ADMINISTRATION AND DIRECTION SERVICES	0.177			0.177	0.174	0.000	0.000	0.174	0.003	0.000	0.000	0.003	1.695	
18	FORESTRY SERVICES		0.005		0.005	0.000	0.005	0.000	0.005	0.000	0.000	0.000	0.000	0.000	
		0.177	0.005		0.182	0.174	0.005	0.000	0.179	0.003	0.000	0.000	0.003	1.648	
414.14	SILAMBI : GEWOG														
01	GENERAL ADMINISTRATION AND DIRECTION SERVICES	0.177			0.177	0.179	0.000	0.000	0.179	-0.002	0.000	0.000	-0.002	-1.130	
18	FORESTRY SERVICES		0.010		0.010	0.000	0.010	0.000	0.010	0.000	0.000	0.000	0.000	0.000	
		0.177	0.010		0.187	0.179	0.010	0.000	0.189	-0.002	0.000	0.000	-0.002	-1.070	
414.15	THANGRONG : GEWOG														
01	GENERAL ADMINISTRATION AND DIRECTION SERVICES	0.177			0.177	0.175	0.000	0.000	0.175	0.003	0.000	0.000	0.003	1.412	
18	FORESTRY SERVICES		0.007		0.007	0.000	0.007	0.000	0.007	0.000	0.000	0.000	0.000	0.000	
		0.177	0.007		0.184	0.175	0.007	0.000	0.182	0.003	0.000	0.000	0.003	1.359	
414.16	TSAKALING : GEWOG														
01	GENERAL ADMINISTRATION AND DIRECTION SERVICES	0.177			0.177	0.174	0.000	0.000	0.174	0.003	0.000	0.000	0.003	1.695	
18	FORESTRY SERVICES		0.012		0.012	0.000	0.012	0.000	0.012	0.000	0.000	0.000	0.000	0.000	
		0.177	0.012		0.189	0.174	0.012	0.000	0.186	0.003	0.000	0.000	0.003	1.587	
414.17	TSAMANG : GEWOG														
01	GENERAL ADMINISTRATION AND DIRECTION SERVICES	0.177			0.177	0.174	0.000	0.000	0.174	0.003	0.000	0.000	0.003	1.695	
18	FORESTRY SERVICES		0.007		0.007	0.000	0.007	0.000	0.007	0.000	0.000	0.000	0.000	0.000	
		0.177	0.007		0.184	0.174	0.007	0.000	0.181	0.003	0.000	0.000	0.003	1.630	
415.01	DZONGKHAG ADMINISTRATION, PEMAGATSHEL														
01	GENERAL ADMINISTRATION AND DIRECTION SERVICES	6.083	3.796		9.879	6.893	5.376	0.000	12.268	-0.810	-1.580	0.000	-2.389	-24.184	
14	EDUCATION SERVICES	25.755	2.403		28.158	26.739	2.372	0.000	29.110	-0.984	0.031	0.000	-0.952	-3.383	
15	HEALTH SERVICES	5.881	1.210		7.091	5.784	0.804	0.000	6.588	0.097	0.406	0.000	0.503	7.099	
18	FORESTRY SERVICES	1.411	0.195		1.606	1.413	0.082	0.000	1.496	-0.002	0.113	0.000	0.110	6.863	

Table J 3: REVISED BUDGET AND BOOKED EXPENDITURE COMPARISON: BY PROGRAM
FISCAL YEAR 2002-2003

													(Nu. in Millions)	
AU/PR		REVISED APPROPRIATIONS				ACTUAL EXPENDITURE				AMOUNT OF VARIATION				
CODE	ADMINISTRATIVE UNIT/PROGRAMME	CURRENT	CAPITAL	LEN/REPAY	TOTAL	CURRENT	CAPITAL	LEN/REPA	TOTAL	CURRENT	CAPITAL	LEN/REPA	TOTAL	% VAR
24	ROADS & BRIDGES SERVICES	0.937	1.719		2.656	1.346	0.059	0.000	1.405	-0.409	1.660	0.000	1.251	47.094
26	URBAN DEVELOPMENT AND HOUSING SERVICES	0.127	0.300		0.427	0.053	0.291	0.000	0.344	0.074	0.009	0.000	0.083	19.351
28	RELIGION AND CULTURAL SERVICES	0.682	1.555		2.237	0.561	0.406	0.000	0.967	0.121	1.149	0.000	1.270	56.763
		40.876	11.178		52.054	42.789	9.390	0.000	52.179	-1.913	1.788	0.000	-0.125	-0.240
415.02	CHANGSHING : GEWOG													
01	GENERAL ADMINISTRATION AND DIRECTION SERVICES	0.177			0.177	0.166	0.000	0.000	0.166	0.011	0.000	0.000	0.011	6.424
		0.177			0.177	0.166	0.000	0.000	0.166	0.011	0.000	0.000	0.011	6.424
415.03	CHHIMUNG : GEWOG													
01	GENERAL ADMINISTRATION AND DIRECTION SERVICES	0.177			0.177	0.162	0.000	0.000	0.162	0.015	0.000	0.000	0.015	8.475
		0.177			0.177	0.162	0.000	0.000	0.162	0.015	0.000	0.000	0.015	8.475
415.04	DUNGME : GEWOG													
01	GENERAL ADMINISTRATION AND DIRECTION SERVICES	0.177			0.177	0.162	0.000	0.000	0.162	0.015	0.000	0.000	0.015	8.475
		0.177			0.177	0.162	0.000	0.000	0.162	0.015	0.000	0.000	0.015	8.475
415.05	KHAR : GEWOG													
01	GENERAL ADMINISTRATION AND DIRECTION SERVICES	0.177			0.177	0.163	0.000	0.000	0.163	0.014	0.000	0.000	0.014	7.737
		0.177			0.177	0.163	0.000	0.000	0.163	0.014	0.000	0.000	0.014	7.737
415.06	SHUMAR : GEWOG													
01	GENERAL ADMINISTRATION AND DIRECTION SERVICES	0.177			0.177	0.166	0.000	0.000	0.166	0.011	0.000	0.000	0.011	5.953
14	EDUCATION SERVICES		0.300		0.300	0.000	0.000	0.000		0.000	0.300	0.000	0.300	100.000
		0.177	0.300		0.477	0.166	0.000	0.000	0.166	0.011	0.300	0.000	0.311	65.102
415.07	YURUNG : GEWOG													
01	GENERAL ADMINISTRATION AND DIRECTION SERVICES	0.177			0.177	0.166	0.000	0.000	0.166	0.011	0.000	0.000	0.011	6.215
		0.177			0.177	0.166	0.000	0.000	0.166	0.011	0.000	0.000	0.011	6.215
415.08	ZOBEL : GEWOG													
01	GENERAL ADMINISTRATION AND DIRECTION SERVICES	0.177			0.177	0.162	0.000	0.000	0.162	0.015	0.000	0.000	0.015	8.475
		0.177			0.177	0.162	0.000	0.000	0.162	0.015	0.000	0.000	0.015	8.475
416.01	DZONGKHAG ADMINISTRATION, SAMDRUP JONGKHAR													
01	GENERAL ADMINISTRATION AND DIRECTION SERVICES	19.200	10.443		29.643	18.734	9.086	0.000	27.820	0.466	1.357	0.000	1.823	6.150
14	EDUCATION SERVICES	39.745	2.492		42.237	35.939	2.847	0.000	38.786	3.806	-0.355	0.000	3.451	8.170
15	HEALTH SERVICES	16.007	0.409		16.416	15.156	0.192	0.000	15.348	0.851	0.217	0.000	1.068	6.505
18	FORESTRY SERVICES	1.293	0.140		1.433	1.245	0.066	0.000	1.311	0.048	0.074	0.000	0.122	8.493
24	ROADS & BRIDGES SERVICES	1.451	0.200		1.651	1.401	0.095	0.000	1.496	0.050	0.105	0.000	0.155	9.396
26	URBAN DEVELOPMENT AND HOUSING SERVICES	3.329	1.109		4.438	3.158	0.956	0.000	4.115	0.171	0.153	0.000	0.323	7.287
28	RELIGION AND CULTURAL SERVICES	0.850	4.631		5.481	0.822	4.394	0.000	5.217	0.028	0.237	0.000	0.264	4.820
		81.875	19.424		101.299	76.455	17.638	0.000	94.093	5.420	1.786	0.000	7.206	7.114
416.02	BAKULI : GEWOG													
01	GENERAL ADMINISTRATION AND DIRECTION SERVICES	0.177			0.177	0.176	0.000	0.000	0.176	0.001	0.000	0.000	0.001	0.291
		0.177			0.177	0.176	0.000	0.000	0.176	0.001	0.000	0.000	0.001	0.291

Table J 3: REVISED BUDGET AND BOOKED EXPENDITURE COMPARISON: BY PROGRAM
FISCAL YEAR 2002-2003

														(Nu. in Millions)	
AU/PR CODE	ADMINISTRATIVE UNIT/PROGRAMME	REVISED APPROPRIATIONS				ACTUAL EXPENDITURE				AMOUNT OF VARIATION				TOTAL	%
		CURRENT	CAPITAL	LEN/REPAY	TOTAL	CURRENT	CAPITAL	LEN/REPA	TOTAL	CURRENT	CAPITAL	LEN/REPA	TOTAL		
416.03	DALIM : GEWOG														
01	GENERAL ADMINISTRATION AND DIRECTION SERVICES	0.177			0.177	0.177	0.000	0.000	0.177	0.000	0.000	0.000	0.000	0.251	
		0.177			0.177	0.177	0.000	0.000	0.177	0.000	0.000	0.000	0.000	0.251	
416.04	DECHHENLING : GEWOG														
01	GENERAL ADMINISTRATION AND DIRECTION SERVICES	0.177			0.177	0.176	0.000	0.000	0.176	0.001	0.000	0.000	0.001	0.847	
		0.177			0.177	0.176	0.000	0.000	0.176	0.001	0.000	0.000	0.001	0.847	
416.05	GOMDAR : GEWOG														
01	GENERAL ADMINISTRATION AND DIRECTION SERVICES	0.177			0.177	0.177	0.000	0.000	0.177	0.000	0.000	0.000	0.000	0.042	
14	EDUCATION SERVICES		0.200		0.200	0.000	0.114	0.000	0.114	0.000	0.086	0.000	0.086	43.106	
		0.177	0.200		0.377	0.177	0.114	0.000	0.291	0.000	0.086	0.000	0.086	22.888	
416.06	HASTINAPUR : GEWOG														
01	GENERAL ADMINISTRATION AND DIRECTION SERVICES	0.177			0.177	0.177	0.000	0.000	0.177	0.000	0.000	0.000	0.000	0.161	
		0.177			0.177	0.177	0.000	0.000	0.177	0.000	0.000	0.000	0.000	0.161	
416.07	LAURI : GEWOG														
01	GENERAL ADMINISTRATION AND DIRECTION SERVICES	0.177			0.177	0.176	0.000	0.000	0.176	0.001	0.000	0.000	0.001	0.322	
		0.177			0.177	0.176	0.000	0.000	0.176	0.001	0.000	0.000	0.001	0.322	
416.08	MARTSHALA : GEWOG														
01	GENERAL ADMINISTRATION AND DIRECTION SERVICES	0.177			0.177	0.160	0.000	0.000	0.160	0.018	0.000	0.000	0.018	9.887	
15	HEALTH SERVICES		0.185		0.185	0.000	0.170	0.000	0.170	0.000	0.015	0.000	0.015	8.108	
		0.177	0.185		0.362	0.160	0.170	0.000	0.330	0.018	0.015	0.000	0.033	8.978	
416.09	NORBUGANG : GEWOG														
01	GENERAL ADMINISTRATION AND DIRECTION SERVICES	0.177			0.177	0.176	0.000	0.000	0.176	0.001	0.000	0.000	0.001	0.847	
		0.177			0.177	0.176	0.000	0.000	0.176	0.001	0.000	0.000	0.001	0.847	
416.10	ORONG : GEWOG														
01	GENERAL ADMINISTRATION AND DIRECTION SERVICES	0.177			0.177	0.176	0.000	0.000	0.176	0.001	0.000	0.000	0.001	0.565	
14	EDUCATION SERVICES		0.200		0.200	0.000	0.169	0.000	0.169	0.000	0.031	0.000	0.031	15.413	
15	HEALTH SERVICES		0.185		0.185	0.000	0.171	0.000	0.171	0.000	0.014	0.000	0.014	7.444	
		0.177	0.385		0.562	0.176	0.340	0.000	0.516	0.001	0.045	0.000	0.046	8.114	
416.11	SAMRANG : GEWOG														
01	GENERAL ADMINISTRATION AND DIRECTION SERVICES	0.177			0.177	0.088	0.000	0.000	0.088	0.089	0.000	0.000	0.089	50.410	
		0.177			0.177	0.088	0.000	0.000	0.088	0.089	0.000	0.000	0.089	50.410	
416.12	SERTHI : GEWOG														
01	GENERAL ADMINISTRATION AND DIRECTION SERVICES	0.177			0.177	0.175	0.000	0.000	0.175	0.002	0.000	0.000	0.002	0.905	
		0.177			0.177	0.175	0.000	0.000	0.175	0.002	0.000	0.000	0.002	0.905	
417.01	DZONGKHAG ADMINISTRATION, TASHIGANG														
01	GENERAL ADMINISTRATION AND DIRECTION SERVICES	16.318	1.592		17.910	17.503	2.048	0.000	19.551	-1.185	-0.456	0.000	-1.641	-9.163	
14	EDUCATION SERVICES	76.966	12.438		89.404	75.757	9.837	0.000	85.594	1.209	2.601	0.000	3.810	4.262	
15	HEALTH SERVICES	12.627	0.605		13.232	13.564	9.409	0.000	22.972	-0.937	-8.804	0.000	-9.740	-73.612	

Table J 3: REVISED BUDGET AND BOOKED EXPENDITURE COMPARISON: BY PROGRAM

FISCAL YEAR 2002-2003

													(Nu. in Millions)	
AU/PR CODE	ADMINISTRATIVE UNIT/PROGRAMME	REVISED APPROPRIATIONS			TOTAL	ACTUAL EXPENDITURE				AMOUNT OF VARIATION				
		CURRENT	CAPITAL	LEN/REPAY		CURRENT	CAPITAL	LEN/REPA	TOTAL	CURRENT	CAPITAL	LEN/REPA	TOTAL	% VAR
18	FORESTRY SERVICES	2.181	0.635		2.816	2.448	0.090	0.000	2.538	-0.267	0.545	0.000	0.278	9.863
24	ROADS & BRIDGES SERVICES	2.754	1.593		4.347	3.213	0.013	0.000	3.226	-0.459	1.580	0.000	1.121	25.784
26	URBAN DEVELOPMENT AND HOUSING SERVICES	1.510	1.801		3.311	1.206	0.152	0.000	1.358	0.304	1.649	0.000	1.953	58.987
28	RELIGION AND CULTURAL SERVICES	0.758	1.650		2.408	0.671	1.355	0.000	2.025	0.087	0.295	0.000	0.383	15.889
		113.114	20.314		133.428	114.362	22.903	0.000	137.265	-1.248	-2.589	0.000	-3.837	-2.876
417.02	BARTSHAM : GEWOG													
01	GENERAL ADMINISTRATION AND DIRECTION SERVICES	0.177			0.177	0.177	0.000	0.000	0.177	0.000	0.000	0.000	0.000	0.000
14	EDUCATION SERVICES		0.040		0.040	0.000	0.000	0.000		0.000	0.040	0.000	0.040	100.000
18	FORESTRY SERVICES		0.048		0.048	0.000	0.048	0.000	0.048	0.000	0.000	0.000	0.000	0.521
		0.177	0.088		0.265	0.177	0.048	0.000	0.225	0.000	0.040	0.000	0.040	15.189
417.03	BIDUNG : GEWOG													
01	GENERAL ADMINISTRATION AND DIRECTION SERVICES	0.177			0.177	0.174	0.000	0.000	0.174	0.003	0.000	0.000	0.003	1.695
18	FORESTRY SERVICES		0.011		0.011	0.000	0.011	0.000	0.011	0.000	0.000	0.000	0.000	0.000
		0.177	0.011		0.188	0.174	0.011	0.000	0.185	0.003	0.000	0.000	0.003	1.596
417.04	KANGLUNG : GEWOG													
01	GENERAL ADMINISTRATION AND DIRECTION SERVICES	0.177			0.177	0.177	0.000	0.000	0.177	0.000	0.000	0.000	0.000	0.000
18	FORESTRY SERVICES		0.050		0.050	0.000	0.050	0.000	0.050	0.000	0.000	0.000	0.000	0.008
		0.177	0.050		0.227	0.177	0.050	0.000	0.227	0.000	0.000	0.000	0.000	0.002
417.05	KANGPARA : GEWOG													
01	GENERAL ADMINISTRATION AND DIRECTION SERVICES	0.177			0.177	0.174	0.000	0.000	0.174	0.003	0.000	0.000	0.003	1.695
		0.177			0.177	0.174	0.000	0.000	0.174	0.003	0.000	0.000	0.003	1.695
417.06	KHALING : GEWOG													
01	GENERAL ADMINISTRATION AND DIRECTION SERVICES	0.177			0.177	0.177	0.000	0.000	0.177	0.000	0.000	0.000	0.000	0.037
18	FORESTRY SERVICES		0.050		0.050	0.000	0.048	0.000	0.048	0.000	0.002	0.000	0.002	4.000
		0.177	0.050		0.227	0.177	0.048	0.000	0.225	0.000	0.002	0.000	0.002	0.910
417.07	LUMANG : GEWOG													
01	GENERAL ADMINISTRATION AND DIRECTION SERVICES	0.177			0.177	0.174	0.000	0.000	0.174	0.003	0.000	0.000	0.003	1.695
		0.177			0.177	0.174	0.000	0.000	0.174	0.003	0.000	0.000	0.003	1.695
417.08	MERAK : GEWOG													
01	GENERAL ADMINISTRATION AND DIRECTION SERVICES	0.177			0.177	0.176	0.000	0.000	0.176	0.001	0.000	0.000	0.001	0.565
		0.177			0.177	0.176	0.000	0.000	0.176	0.001	0.000	0.000	0.001	0.565
417.09	NANONG : GEWOG													
01	GENERAL ADMINISTRATION AND DIRECTION SERVICES	0.177			0.177	0.175	0.000	0.000	0.175	0.002	0.000	0.000	0.002	1.299
18	FORESTRY SERVICES		0.033		0.033	0.000	0.033	0.000	0.033	0.000	0.000	0.000	0.000	0.000
		0.177	0.033		0.210	0.175	0.033	0.000	0.208	0.002	0.000	0.000	0.002	1.095
417.10	PHONGMEY : GEWOG													
01	GENERAL ADMINISTRATION AND DIRECTION SERVICES	0.177			0.177	0.177	0.000	0.000	0.177	0.000	0.000	0.000	0.000	0.102
18	FORESTRY SERVICES		0.037		0.037	0.000	0.037	0.000	0.037	0.000	0.000	0.000	0.000	0.219

Table J 3: REVISED BUDGET AND BOOKED EXPENDITURE COMPARISON: BY PROGRAM
FISCAL YEAR 2002-2003

														(Nu. in Millions)	
AU/PR		REVISED APPROPRIATIONS			ACTUAL EXPENDITURE				AMOUNT OF VARIATION						
CODE	ADMINISTRATIVE UNIT/PROGRAMME	CURRENT	CAPITAL	LEN/REPAY	TOTAL	CURRENT	CAPITAL	LEN/REPA	TOTAL	CURRENT	CAPITAL	LEN/REPA	TOTAL	%	
		0.177	0.037		0.214	0.177	0.037	0.000	0.214	0.000	0.000	0.000	0.000	0.122	
417.11	RADHI : GEWOG														
01	GENERAL ADMINISTRATION AND DIRECTION SERVICES	0.177			0.177	0.177	0.000	0.000	0.177	0.000	0.000	0.000	0.000	0.040	
		0.177			0.177	0.177	0.000	0.000	0.177	0.000	0.000	0.000	0.000	0.040	
417.12	SAKTEN : GEWOG														
01	GENERAL ADMINISTRATION AND DIRECTION SERVICES	0.177			0.177	0.177	0.000	0.000	0.177	0.000	0.000	0.000	0.000	0.277	
18	FORESTRY SERVICES		0.022		0.022	0.000	0.022	0.000	0.022	0.000	0.000	0.000	0.000	0.159	
		0.177	0.022		0.199	0.177	0.022	0.000	0.198	0.000	0.000	0.000	0.001	0.264	
417.13	SAMKHAR : GEWOG														
01	GENERAL ADMINISTRATION AND DIRECTION SERVICES	0.177			0.177	0.177	0.000	0.000	0.177	0.000	0.000	0.000	0.000	0.000	
15	HEALTH SERVICES		0.200		0.200	0.000	0.000	0.000		0.000	0.200	0.000	0.200	100.000	
		0.177	0.200		0.377	0.177	0.000	0.000	0.177	0.000	0.200	0.000	0.200	53.050	
417.14	SHONGPHU : GEWOG														
01	GENERAL ADMINISTRATION AND DIRECTION SERVICES	0.177			0.177	0.170	0.000	0.000	0.170	0.007	0.000	0.000	0.007	3.955	
		0.177			0.177	0.170	0.000	0.000	0.170	0.007	0.000	0.000	0.007	3.955	
417.15	THRIMSHING : GEWOG														
01	GENERAL ADMINISTRATION AND DIRECTION SERVICES	0.177			0.177	0.169	0.000	0.000	0.169	0.008	0.000	0.000	0.008	4.787	
18	FORESTRY SERVICES		0.015		0.015	0.000	0.015	0.000	0.015	0.000	0.000	0.000	0.000	0.000	
		0.177	0.015		0.192	0.169	0.015	0.000	0.184	0.008	0.000	0.000	0.008	4.413	
417.16	UZARONG : GEWOG														
01	GENERAL ADMINISTRATION AND DIRECTION SERVICES	0.177			0.177	0.171	0.000	0.000	0.171	0.006	0.000	0.000	0.006	3.390	
18	FORESTRY SERVICES		0.033		0.033	0.000	0.033	0.000	0.033	0.000	0.000	0.000	0.000	0.073	
		0.177	0.033		0.210	0.171	0.033	0.000	0.204	0.006	0.000	0.000	0.006	2.869	
417.17	YANGNEER : GEWOG														
01	GENERAL ADMINISTRATION AND DIRECTION SERVICES	0.177			0.177	0.226	0.000	0.000	0.226	-0.049	0.000	0.000	-0.049	-27.965	
14	EDUCATION SERVICES		0.100		0.100	0.000	0.000	0.000		0.000	0.100	0.000	0.100	100.000	
18	FORESTRY SERVICES		0.083		0.083	0.000	0.033	0.000	0.033	0.000	0.050	0.000	0.050	60.241	
		0.177	0.183		0.360	0.226	0.033	0.000	0.259	-0.049	0.150	0.000	0.101	27.917	
418.01	DZONGKHAG ADMINISTRATION, THIMPHU														
01	GENERAL ADMINISTRATION AND DIRECTION SERVICES	16.786	24.178		40.964	17.800	18.345	0.000	36.146	-1.014	5.833	0.000	4.818	11.763	
14	EDUCATION SERVICES	105.529	9.436		114.965	107.723	9.937	0.000	117.660	-2.194	-0.501	0.000	-2.695	-2.345	
15	HEALTH SERVICES	3.783	2.589		6.372	3.578	2.591	0.000	6.169	0.205	-0.002	0.000	0.203	3.194	
16	RESEARCH AND DEVELOPMENT SERVICES	4.698	5.208		9.906	3.912	3.798	0.000	7.710	0.786	1.410	0.000	2.196	22.170	
17	AGRICULTURE AND LIVESTOCK SERVICES	4.482	0.723		5.205	4.377	0.720	0.000	5.097	0.105	0.003	0.000	0.108	2.072	
18	FORESTRY SERVICES	1.918	0.677		2.595	1.763	0.102	0.000	1.864	0.155	0.575	0.000	0.731	28.162	
24	ROADS & BRIDGES SERVICES	1.290	0.140		1.430	1.462	0.142	0.000	1.604	-0.172	-0.002	0.000	-0.174	-12.192	
28	RELIGION AND CULTURAL SERVICES	0.425	14.502		14.927	0.414	14.269	0.000	14.683	0.011	0.233	0.000	0.244	1.633	
		138.911	57.453		196.364	141.030	49.903	0.000							

Table J 3: REVISED BUDGET AND BOOKED EXPENDITURE COMPARISON: BY PROGRAM
FISCAL YEAR 2002-2003

													(Nu. in Millions)	
AU/PR		REVISED APPROPRIATIONS				ACTUAL EXPENDITURE				AMOUNT OF VARIATION				%
CODE	ADMINISTRATIVE UNIT/PROGRAMME	CURRENT	CAPITAL	LEN/REPAY	TOTAL	CURRENT	CAPITAL	LEN/REPA	TOTAL	CURRENT	CAPITAL	LEN/REPA	TOTAL	VAR
418.02	BABI : GEWOG													
01	GENERAL ADMINISTRATION AND DIRECTION SERVICES	0.177			0.177	0.171	0.000	0.000	0.171	0.006	0.000	0.000	0.006	3.390
		0.177			0.177	0.171	0.000	0.000	0.171	0.006	0.000	0.000	0.006	3.390
418.03	CHANG : GEWOG													
01	GENERAL ADMINISTRATION AND DIRECTION SERVICES	0.177			0.177	0.171	0.000	0.000	0.171	0.006	0.000	0.000	0.006	3.390
		0.177			0.177	0.171	0.000	0.000	0.171	0.006	0.000	0.000	0.006	3.390
418.04	DAGALA : GEWOG													
01	GENERAL ADMINISTRATION AND DIRECTION SERVICES	0.197			0.197	0.171	0.000	0.000	0.171	0.026	0.000	0.000	0.026	13.198
14	EDUCATION SERVICES		1.000		1.000	0.000	0.986	0.000	0.986	0.000	0.014	0.000	0.014	1.358
		0.197	1.000		1.197	0.171	0.986	0.000	1.157	0.026	0.014	0.000	0.040	3.307
418.05	GAYNEY : GEWOG													
01	GENERAL ADMINISTRATION AND DIRECTION SERVICES	0.177			0.177	0.171	0.000	0.000	0.171	0.006	0.000	0.000	0.006	3.390
		0.177			0.177	0.171	0.000	0.000	0.171	0.006	0.000	0.000	0.006	3.390
418.06	KAWANG : GEWOG													
01	GENERAL ADMINISTRATION AND DIRECTION SERVICES	0.177			0.177	0.172	0.000	0.000	0.172	0.005	0.000	0.000	0.005	2.712
		0.177			0.177	0.172	0.000	0.000	0.172	0.005	0.000	0.000	0.005	2.712
418.07	LINGSHI : GEWOG													
01	GENERAL ADMINISTRATION AND DIRECTION SERVICES	0.177			0.177	0.171	0.000	0.000	0.171	0.006	0.000	0.000	0.006	3.390
		0.177			0.177	0.171	0.000	0.000	0.171	0.006	0.000	0.000	0.006	3.390
418.08	MEWANG : GEWOG													
01	GENERAL ADMINISTRATION AND DIRECTION SERVICES	0.177			0.177	0.171	0.000	0.000	0.171	0.006	0.000	0.000	0.006	3.390
14	EDUCATION SERVICES		0.500		0.500	0.000	0.473	0.000	0.473	0.000	0.027	0.000	0.027	5.427
		0.177	0.500		0.677	0.171	0.473	0.000	0.644	0.006	0.027	0.000	0.033	4.895
418.09	NARO : GEWOG													
01	GENERAL ADMINISTRATION AND DIRECTION SERVICES	0.177			0.177	0.168	0.000	0.000	0.168	0.009	0.000	0.000	0.009	5.085
		0.177			0.177	0.168	0.000	0.000	0.168	0.009	0.000	0.000	0.009	5.085
418.10	SOE : GEWOG													
01	GENERAL ADMINISTRATION AND DIRECTION SERVICES	0.177			0.177	0.169	0.000	0.000	0.169	0.008	0.000	0.000	0.008	4.524
		0.177			0.177	0.169	0.000	0.000	0.169	0.008	0.000	0.000	0.008	4.524
418.12	TOEBI : GEWOG													
01	GENERAL ADMINISTRATION AND DIRECTION SERVICES	0.197			0.197	0.168	0.000	0.000	0.168	0.029	0.000	0.000	0.029	14.721
		0.197			0.197	0.168	0.000	0.000	0.168	0.029	0.000	0.000	0.029	14.721
419.01	DZONGKHAG ADMINISTRATION, GASA													
01	GENERAL ADMINISTRATION AND DIRECTION SERVICES	4.539	0.711		5.250	4.402	0.629	0.000	5.031	0.137	0.082	0.000	0.219	4.162
14	EDUCATION SERVICES	4.795	2.983		7.778	5.518	2.077	0.000	7.595	-0.723	0.906	0.000	0.183	2.355
15	HEALTH SERVICES	1.867	0.120		1.987	1.592	0.443	0.000	2.035	0.275	-0.323	0.000	-0.048	-2.391
16	RESEARCH AND DEVELOPMENT SERVICES	1.519	0.065		1.584	1.356	0.036	0.000	1.391	0.163	0.029	0.000	0.193	12.162
17	AGRICULTURE AND LIVESTOCK SERVICES	2.014	0.018		2.032	1.900	0.010	0.000	1.910	0.114	0.008	0.000	0.122	6.005

Table J 3: REVISED BUDGET AND BOOKED EXPENDITURE COMPARISON: BY PROGRAM

FISCAL YEAR 2002-2003

													(Nu. in Millions)	
AU/PR		REVISED APPROPRIATIONS				ACTUAL EXPENDITURE				AMOUNT OF VARIATION				
CODE	ADMINISTRATIVE UNIT/PROGRAMME	CURRENT	CAPITAL	LEN/REPAY	TOTAL	CURRENT	CAPITAL	LEN/REPA	TOTAL	CURRENT	CAPITAL	LEN/REPA	TOTAL	% VAR
18	FORESTRY SERVICES	0.604	0.008		0.612	0.633	0.000	0.000	0.633	-0.029	0.008	0.000	-0.021	-3.400
24	ROADS & BRIDGES SERVICES	0.741	0.409		1.150	0.625	0.385	0.000	1.009	0.116	0.024	0.000	0.141	12.223
26	URBAN DEVELOPMENT AND HOUSING SERVICES	0.036			0.036	0.035	0.000	0.000	0.035	0.001	0.000	0.000	0.001	1.944
28	RELIGION AND CULTURAL SERVICES	0.609	1.050		1.659	0.598	0.041	0.000	0.639	0.011	1.009	0.000	1.020	61.487
		16.724	5.364		22.088	16.659	3.620	0.000	20.279	0.065	1.744	0.000	1.809	8.192
419.02	GOENKHAME : GEWOG													
01	GENERAL ADMINISTRATION AND DIRECTION SERVICES	0.177			0.177	0.177	0.000	0.000	0.177	0.000	0.000	0.000	0.000	0.028
		0.177			0.177	0.177	0.000	0.000	0.177	0.000	0.000	0.000	0.000	0.028
419.03	GOENKHATOE : GEWOG													
01	GENERAL ADMINISTRATION AND DIRECTION SERVICES	0.177			0.177	0.177	0.000	0.000	0.177	0.000	0.000	0.000	0.000	0.028
		0.177			0.177	0.177	0.000	0.000	0.177	0.000	0.000	0.000	0.000	0.028
419.04	LAYA : GEWOG													
01	GENERAL ADMINISTRATION AND DIRECTION SERVICES	0.177			0.177	0.177	0.000	0.000	0.177	0.000	0.000	0.000	0.000	0.028
14	EDUCATION SERVICES		0.300		0.300	0.000	0.300	0.000	0.300	0.000	0.000	0.000	0.000	0.000
		0.177	0.300		0.477	0.177	0.300	0.000	0.477	0.000	0.000	0.000	0.000	0.011
419.05	LUNANA : GEWOG													
01	GENERAL ADMINISTRATION AND DIRECTION SERVICES	0.177			0.177	0.177	0.000	0.000	0.177	0.000	0.000	0.000	0.000	0.028
		0.177			0.177	0.177	0.000	0.000	0.177	0.000	0.000	0.000	0.000	0.028
420.01	DZONGKHAG ADMINISTRATION, TASHI YANGTSE													
01	GENERAL ADMINISTRATION AND DIRECTION SERVICES	9.579	2.256		11.835	9.741	2.152	0.000	11.893	-0.162	0.104	0.000	-0.058	-0.492
14	EDUCATION SERVICES	25.551	1.565		27.116	24.014	1.853	0.000	25.867	1.537	-0.288	0.000	1.249	4.605
15	HEALTH SERVICES	7.697	0.279		7.976	7.352	0.176	0.000	7.528	0.345	0.103	0.000	0.448	5.617
18	FORESTRY SERVICES	1.242	0.120		1.362	1.229	0.160	0.000	1.389	0.013	-0.040	0.000	-0.027	-1.962
24	ROADS & BRIDGES SERVICES	1.537	0.130		1.667	1.516	0.077	0.000	1.593	0.021	0.053	0.000	0.074	4.461
26	URBAN DEVELOPMENT AND HOUSING SERVICES	0.684	0.852		1.536	0.693	0.554	0.000	1.247	-0.009	0.298	0.000	0.289	18.811
28	RELIGION AND CULTURAL SERVICES	0.674	12.347		13.021	0.829	13.886	0.000	14.716	-0.155	-1.539	0.000	-1.695	-13.014
		46.964	17.549		64.513	45.374	18.858	0.000	64.232	1.590	-1.309	0.000	0.281	0.435
420.02	BUMDILING : GEWOG													
01	GENERAL ADMINISTRATION AND DIRECTION SERVICES	0.177			0.177	0.177	0.000	0.000	0.177	0.000	0.000	0.000	0.000	0.000
		0.177			0.177	0.177	0.000	0.000	0.177	0.000	0.000	0.000	0.000	0.000
420.03	JAMKHAR : GEWOG													
01	GENERAL ADMINISTRATION AND DIRECTION SERVICES	0.177			0.177	0.177	0.000	0.000	0.177	0.000	0.000	0.000	0.000	0.000
		0.177			0.177	0.177	0.000	0.000	0.177	0.000	0.000	0.000	0.000	0.000
420.04	KHAMDANG : GEWOG													
01	GENERAL ADMINISTRATION AND DIRECTION SERVICES	0.177			0.177	0.178	0.000	0.000	0.178	-0.001	0.000	0.000	-0.001	-0.763
		0.177			0.177	0.178	0.000	0.000	0.178	-0.001	0.000	0.000	-0.001	-0.763
420.05	RAMJAR : GEWOG													
01	GENERAL ADMINISTRATION AND DIRECTION SERVICES	0.177			0.177	0.177	0.000	0.000	0.177	0.000	0.000	0.000	0.000	0.000

Table J 3: REVISED BUDGET AND BOOKED EXPENDITURE COMPARISON: BY PROGRAM
FISCAL YEAR 2002-2003

(Nu. in Millions)														
AU/PR		REVISED APPROPRIATIONS				ACTUAL EXPENDITURE				AMOUNT OF VARIATION				
CODE	ADMINISTRATIVE UNIT/PROGRAMME	CURRENT	CAPITAL	LEN/REPAY	TOTAL	CURRENT	CAPITAL	LEN/REPA	TOTAL	CURRENT	CAPITAL	LEN/REPA	TOTAL	VAR
		0.177			0.177	0.177	0.000	0.000	0.177	0.000	0.000	0.000	0.000	0.000
420.06	TOETSHO : GEWOG													
01	GENERAL ADMINISTRATION AND DIRECTION SERVICES	0.177			0.177	0.177	0.000	0.000	0.177	0.000	0.000	0.000	0.000	0.000
14	EDUCATION SERVICES		0.120		0.120	0.000	0.120	0.000	0.120	0.000	0.000	0.000	0.000	0.000
		0.177	0.120		0.297	0.177	0.120	0.000	0.297	0.000	0.000	0.000	0.000	0.000
420.07	TONGSHANG : GEWOG													
01	GENERAL ADMINISTRATION AND DIRECTION SERVICES	0.177			0.177	0.177	0.000	0.000	0.177	0.000	0.000	0.000	0.000	0.000
		0.177			0.177	0.177	0.000	0.000	0.177	0.000	0.000	0.000	0.000	0.000
420.08	YALANG : GEWOG													
01	GENERAL ADMINISTRATION AND DIRECTION SERVICES	0.177			0.177	0.177	0.000	0.000	0.177	0.000	0.000	0.000	0.000	0.000
		0.177			0.177	0.177	0.000	0.000	0.177	0.000	0.000	0.000	0.000	0.000
420.09	YANGTSE : GEWOG													
01	GENERAL ADMINISTRATION AND DIRECTION SERVICES	0.177			0.177	0.177	0.000	0.000	0.177	0.000	0.000	0.000	0.000	0.000
		0.177			0.177	0.177	0.000	0.000	0.177	0.000	0.000	0.000	0.000	0.000
	GRAND TOTAL:	4863.783	6024.236	352.119	11240.138	4580.908	5309.579	320.659	10211.146	282.875	714.657	31.460	1028.992	9.155

Table J 4: SUMMARY OF EXPENDITURE: BY OBJECT CLASS			
FISCAL YEAR 2002 - 2003			
		(Nu. in million)	
CODE	OBJECT DESCRIPTIONS	EXPENDITURE	%
<i>CURRENT EXPENDITURE</i>			
1.01	Pay & Allowances	1615.675	0.158
2.01	Other Personnel Emoluments	229.102	0.022
3.01	Medical Benefits - Incountry	0.144	0.000
3.02	Medical Benefits - Outside Bhutan	38.930	0.004
4.01	Special Allowance	29.348	0.003
4.02	Special Allowance - Kidu/Pensioners	1.130	0.000
5.01	Stipends	133.993	0.013
11.01	Travel - Incountry	538.874	0.053
11.02	Travel - Outside Bhutan	65.682	0.006
12.01	Utilities -Telephones, Telex, Fax, E-mail, Internet	75.903	0.007
12.02	Utilities -Telegram, Wireless Transmission, Postage	13.157	0.001
12.03	Utilities - Electricity, Water, Sewerage	30.102	0.003
12.04	Utilities - Others	23.164	0.002
13.01	Rental of Properties - Buildings	48.187	0.005
13.02	Rental of Properties - Vehicles	6.823	0.001
13.03	Rental of Properties - Others	1.490	0.000
14.01	S & M - Office Supplies, Printing, Publications	112.188	0.011
14.02	S & M - Medicines & Laboratory Consumables	120.181	0.012
14.03	S & M - Fertilizers, Chemicals, Manures, Innoculants	2.853	0.000
14.04	S & M - Seeds, Seedlings	11.697	0.001
14.05	S & M - Animal Feeds	13.051	0.001
14.06	S & M - Uniforms, Extension Kits, Linens	26.404	0.003
14.07	S & M - Text Books, Stationeries(Schools & Institutues)	102.551	0.010
14.08	S & M - Others	104.815	0.010
15.01	Maintenance of Property - Buildings	47.367	0.005
15.02	Maintenance of Property - Vehicles	137.721	0.013
15.03	Maintenance of Property - Roads	96.999	0.009
15.04	Maintenance of Property - Bridges	2.572	0.000
15.05	Maintenance of Property - Equipment	28.858	0.003
15.06	Maintenance of Property - Plantations	5.962	0.001
15.07	Maintenance of Property - Computers	10.183	0.001
15.08	Maintenance of Property - Others	9.122	0.001
17.01	Op. Exp. - Advertising	12.472	0.001
17.02	Op. Exp. - Taxes, Duties, Royalties, Handling Charges, Bank Charges	4.218	0.000
17.03	Op. Exp. - Transportation	23.663	0.002
17.04	Op. Exp. - Energy/Propulsion Charges	1.204	0.000
17.06	Op. Exp. - Items for Processing/ Manufacturing	0.534	0.000
17.07	Op. Exp. - Others	111.810	0.011
18.01	Hospitality & Entertainment	42.663	0.004
19.01	Write Off - Stocks, Loss of Cash/Goods	9.541	0.001
21.01	Current Grants - Individuals/Non-profit Orgs.	117.094	0.011
21.02	Current Grants - Sungchop	58.000	0.006
21.03	Current Grants - Rural Life Insurance Scheme	28.852	0.003
22.01	Current Grants - Financial Institutions	90.638	0.009
22.02	Current Grants - Non-Financial Institutions	53.239	0.005
24.01	Subscriptions to International Organisation	19.073	0.002
24.02	Contributions - Other Govts.	4.898	0.000
24.03	Contributions - Provident Fund	102.241	0.010
25.01	Retirement Benefits	47.653	0.005
31.01	Interest Payment - Internal	67.985	0.007
31.02	Interest Payment - External	100.902	0.010
	TOTAL CURRENT EXPENDITURE	4580.908	44.862

Table J 4: SUMMARY OF EXPENDITURE: BY OBJECT CLASS			
FISCAL YEAR 2002 - 2003			
		(Nu. in million)	
CODE	OBJECT DESCRIPTIONS	EXPENDITURE	%
<i>CAPITAL EXPENDITURE</i>			
41.01	Acquisition of Immobile Property - Land	9.034	0.001
41.02	Acquisition of Immobile Property - Buildings	67.674	0.007
45.01	Training - Human Resource Development	370.594	0.036
45.02	Training - Others	101.253	0.010
51.01	Exp. on Structure - Buildings	934.358	0.092
51.02	Exp. on Structure - Roads(incl.culverts,drns)	491.436	0.048
51.03	Exp. on Structure - Bridges	174.315	0.017
51.04	Exp. on Structure - Irrigation Channels	6.293	0.001
51.05	Exp. on Structure - Drainage Systems	9.784	0.001
51.06	Exp. on Structure - Water Supply & Sanitation	113.895	0.011
51.07	Exp. on Structure - Plantations	7.181	0.001
51.08	Exp. on Structure - Others	202.795	0.020
52.01	Plant & Equipt. - Roads	0.164	0.000
52.02	Plant & Equipt. - Power Generation	5.590	0.001
52.03	Plant & Equipt. - Power Trans. & Dist.	136.780	0.013
52.04	Plant & Equipt. - Telecommunications	6.734	0.001
52.05	Plant & Equipt. - Agricultural Machineries	94.881	0.009
52.06	Plant & Equipt. - Livestock	3.922	0.000
52.07	Plant & Equipt. - Hospital/Lab. Equipment	89.757	0.009
52.08	Plant & Equipt. - General Tools, Instruments	146.585	0.014
53.01	Purchase of Vehicles	50.351	0.005
54.01	Furniture	48.086	0.005
54.02	Office Equipment	29.131	0.003
54.03	Computers & Peripherals	70.484	0.007
55.01	Professional Services	356.740	0.035
61.01	Capital Grants - Individuals/Non-Profit Orgs.	39.736	0.004
61.03	Capital Grants - Revolving Funds	266.240	0.026
62.01	Capital Grants - Financial Institutions	26.222	0.003
62.02	Capital Grants - Non-Financial Institutions	460.139	0.045
63.01	Acquisition of Equities/Shares	989.423	0.097
TOTAL CAPITAL EXPENDITURE		5309.579	51.998
<i>LENDING EXPENDITURE</i>			
65.01	Loans - Individuals	16.236	0.002
65.02	Loans - Enterprises	83.165	0.008
TOTAL LENDING EXPENDITURE		99.401	0.973
<i>REPAYMENT EXPENDITURE</i>			
70.02	Repayment of Debt Principal - External	221.258	0.022
TOTAL REPAYMENT EXPENDITURE		221.258	2.167

Table J 5: SUMMARY OF EXPENDITURE BY IMF FUNCTIONAL CLASSIFICATION
FISCAL YEAR 2002 - 2003

CLASS CODE	AU CODE	AU ABBRA.	PR	NAME	EXPENDITURE					FINANCING			TOTAL	%	
					CURRENT	CAPITAL	LENDING	REPAY	TOTAL	RGoB	EXTERNAL				
											GRANT	LOAN			TOTAL
01				General Public Services											
01.1				Exec./Legis. Organs, Fin./External Affairs											
	101.01	HM/SECT	01	GENERAL ADMINISTRATION AND DIRECTION SERVICES	12.244	0.816			13.059	13.059				13.059	0.128
	102.01	NAB SECT	01	GENERAL ADMINISTRATION AND DIRECTION SERVICES	18.989	1.478			20.468	20.468				20.468	0.200
	103.01	RAC SECT	01	GENERAL ADMINISTRATION AND DIRECTION SERVICES	7.826	0.642			8.468	7.676	0.792		0.792	8.468	0.083
	104.01	CRA SECT	01	GENERAL ADMINISTRATION AND DIRECTION SERVICES	18.925	19.346			38.271	35.776	2.495		2.495	38.271	0.375
	104.01	CRA SECT	02	MONK BODY (RABDEY) DIRECTION SERVICES	114.454	5.163			119.616	119.616				119.616	1.171
	107.01	PCS SECT	01	GENERAL ADMINISTRATION AND DIRECTION SERVICES	17.456	16.525			33.981	11.254	22.727		22.727	33.981	0.333
	108.01	AUDIT SECT	01	GENERAL ADMINISTRATION AND DIRECTION SERVICES	31.079	18.628			49.707	32.992	16.715		16.715	49.707	0.487
	109.01	RCSC SECT	01	GENERAL ADMINISTRATION AND DIRECTION SERVICES	13.309	141.296			154.604	79.047	75.557		75.557	154.604	1.514
	112.01	DDC SECT	01	GENERAL ADMINISTRATION AND DIRECTION SERVICES	7.714	2.464			10.177	9.248	0.929		0.929	10.177	0.100
	114.01	NEC SECT	01	GENERAL ADMINISTRATION AND DIRECTION SERVICES	11.626	15.245			26.871	6.017	20.854		20.854	26.871	0.263
	116.01	CBS SECT	01	GENERAL ADMINISTRATION AND DIRECTION SERVICES	4.575	0.659			5.234	4.054	1.180		1.180	5.234	0.051
	118.01	CS SECT	01	GENERAL ADMINISTRATION AND DIRECTION SERVICES	5.823	0.290			6.113	6.113				6.113	0.060
	120.01	OLA SECT	01	GENERAL ADMINISTRATION AND DIRECTION SERVICES	8.499	2.005			10.503	8.721	1.782		1.782	10.503	0.103
	201.01	MOHA SECT	01	GENERAL ADMINISTRATION AND DIRECTION SERVICES	27.586	18.581			46.167	33.698	12.468		12.468	46.167	0.452
	202.01	MOF SECT	01	GENERAL ADMINISTRATION AND DIRECTION SERVICES	115.579	59.414			174.993	155.719	19.275		19.275	174.993	1.714
	202.01	MOF SECT	08	BUDGET AND ACCOUNTS SERVICES	7.387	4.641			12.028	8.826	3.203		3.203	12.028	0.118
	202.01	MOF SECT	09	REVENUE & CUSTOMS SERVICES	63.354	20.549			83.903	71.239	12.664		12.664	83.903	0.822
	202.01	MOF SECT	10	AID & DEBT MANAGEMENT SERVICES	108.236	19.307	99.401	221.258	448.202	368.780	20.021	59.401	79.422	448.202	4.389
	202.01	MOF SECT	11	COMMON PUBLIC EXPENDITURES	303.111	835.376			1138.487	261.078	149.217	728.192	877.409	1138.487	11.149
	202.01	MOF SECT	12	NATIONAL PROPERTY SERVICES	27.200	4.020			31.220	31.220				31.220	0.306
	203.01	MOFA SECT	01	GENERAL ADMINISTRATION AND DIRECTION SERVICES	52.321	2.764			55.084	55.084				55.084	0.539
	204.01	MHE	01	GENERAL ADMINISTRATION AND DIRECTION SERVICES	21.241	0.727			21.967	21.967				21.967	0.215
	205.01	MOA SECT	01	GENERAL ADMINISTRATION AND DIRECTION SERVICES	77.541	80.858			158.399	82.938	75.462		75.462	158.399	1.551
	206.01	MTI SECT	01	GENERAL ADMINISTRATION AND DIRECTION SERVICES	26.421	21.392			47.812	28.977	18.835		18.835	47.812	0.468
	207.01	MOC SECT	01	GENERAL ADMINISTRATION AND DIRECTION SERVICES	29.616	9.193			38.809	33.425	5.383		5.383	38.809	0.380
	401.01	DZ:CHHUKHA	01	GENERAL ADMINISTRATION AND DIRECTION SERVICES	19.260	21.711			40.971	40.971				40.971	0.401
	401.02	GWG:BHALUJ	01	GENERAL ADMINISTRATION AND DIRECTION SERVICES	0.174				0.174	0.174				0.174	0.002
	401.03	GWG:BONGO	01	GENERAL ADMINISTRATION AND DIRECTION SERVICES	0.165				0.165	0.165				0.165	0.002
	401.04	GWG:CHAPCH	01	GENERAL ADMINISTRATION AND DIRECTION SERVICES	0.165				0.165	0.165				0.165	0.002
	401.05	GWG:DUNGNA	01	GENERAL ADMINISTRATION AND DIRECTION SERVICES	0.165				0.165	0.165				0.165	0.002
	401.06	GWG:GAYLIN	01	GENERAL ADMINISTRATION AND DIRECTION SERVICES	0.165				0.165	0.165				0.165	0.002
	401.07	GWG:GENGU	01	GENERAL ADMINISTRATION AND DIRECTION SERVICES	0.174				0.174	0.174				0.174	0.002
	401.08	GWG:GETANA	01	GENERAL ADMINISTRATION AND DIRECTION SERVICES	0.165				0.165	0.165				0.165	0.002
	401.09	GWG:JABCHO	01	GENERAL ADMINISTRATION AND DIRECTION SERVICES	0.165				0.165	0.165				0.165	0.002
	401.10	GWG:LOKCHI	01	GENERAL ADMINISTRATION AND DIRECTION SERVICES	0.174				0.174	0.174				0.174	0.002
	401.11	GWG:METAKH	01	GENERAL ADMINISTRATION AND DIRECTION SERVICES	0.165				0.165	0.165				0.165	0.002
	401.12	GWG:PHUENT	01	GENERAL ADMINISTRATION AND DIRECTION SERVICES	0.168				0.168	0.168				0.168	0.002
	402.01	DZ:HA	01	GENERAL ADMINISTRATION AND DIRECTION SERVICES	6.612	1.283			7.895	7.895				7.895	0.077
	402.02	GWG:BJEE	01	GENERAL ADMINISTRATION AND DIRECTION SERVICES	0.175				0.175	0.175				0.175	0.002
	402.03	GWG:KATSHO	01	GENERAL ADMINISTRATION AND DIRECTION SERVICES	0.175				0.175	0.175				0.175	0.002
	402.04	GWG:SAMBEK	01	GENERAL ADMINISTRATION AND DIRECTION SERVICES	0.175				0.175	0.175				0.175	0.002

Table J 5: SUMMARY OF EXPENDITURE BY IMF FUNCTIONAL CLASSIFICATION
FISCAL YEAR 2002 - 2003

CLASS CODE	AU CODE	AU ABBRA.	PR	NAME	EXPENDITURE					FINANCING			TOTAL	%
					CURRENT	CAPITAL	LENDING	REPAY	TOTAL	RGoB	EXTERNAL			
											GRANT	LOAN		
	402.05	GWG:SOMA	01	GENERAL ADMINISTRATION AND DIRECTION SERVICES	0.175				0.175	0.175			0.175	0.002
	402.06	GWG:UESU	01	GENERAL ADMINISTRATION AND DIRECTION SERVICES	0.175				0.175	0.175			0.175	0.002
	403.01	DZ:PARO	01	GENERAL ADMINISTRATION AND DIRECTION SERVICES	17.074	16.994			34.068	34.068			34.068	0.334
	403.02	GWG:DOBSHA	01	GENERAL ADMINISTRATION AND DIRECTION SERVICES	0.174				0.174	0.174			0.174	0.002
	403.03	GWG:DOGAR	01	GENERAL ADMINISTRATION AND DIRECTION SERVICES	0.174				0.174	0.174			0.174	0.002
	403.04	GWG:DOTHEY	01	GENERAL ADMINISTRATION AND DIRECTION SERVICES	0.174				0.174	0.174			0.174	0.002
	403.05	GWG:HOREY	01	GENERAL ADMINISTRATION AND DIRECTION SERVICES	0.175				0.175	0.175			0.175	0.002
	403.06	GWG:LANGO	01	GENERAL ADMINISTRATION AND DIRECTION SERVICES	0.174				0.174	0.174			0.174	0.002
	403.07	GWG:LUNGNI	01	GENERAL ADMINISTRATION AND DIRECTION SERVICES	0.174				0.174	0.174			0.174	0.002
	403.08	GWG:NAJA	01	GENERAL ADMINISTRATION AND DIRECTION SERVICES	0.174				0.174	0.174			0.174	0.002
	403.09	GWG:SHABA	01	GENERAL ADMINISTRATION AND DIRECTION SERVICES	0.174				0.174	0.174			0.174	0.002
	403.10	GWG:TSENTO	01	GENERAL ADMINISTRATION AND DIRECTION SERVICES	0.174				0.174	0.174			0.174	0.002
	403.11	GWG:WANGCH	01	GENERAL ADMINISTRATION AND DIRECTION SERVICES	0.174				0.174	0.174			0.174	0.002
	404.01	DZ:SAMTSE	01	GENERAL ADMINISTRATION AND DIRECTION SERVICES	15.781	6.950			22.732	22.732			22.732	0.223
	404.02	GWG:BARA	01	GENERAL ADMINISTRATION AND DIRECTION SERVICES	0.174				0.174	0.174			0.174	0.002
	404.03	GWG:BIRU	01	GENERAL ADMINISTRATION AND DIRECTION SERVICES	0.175				0.175	0.175			0.175	0.002
	404.04	GWG:CHARGH	01	GENERAL ADMINISTRATION AND DIRECTION SERVICES	0.174				0.174	0.174			0.174	0.002
	404.05	GWG:CHENGM	01	GENERAL ADMINISTRATION AND DIRECTION SERVICES	0.174				0.174	0.174			0.174	0.002
	404.06	GWG:DENCHU	01	GENERAL ADMINISTRATION AND DIRECTION SERVICES	0.176				0.176	0.176			0.176	0.002
	404.07	GWG:DOROKH	01	GENERAL ADMINISTRATION AND DIRECTION SERVICES	0.175				0.175	0.175			0.175	0.002
	404.08	GWG:DUMTOE	01	GENERAL ADMINISTRATION AND DIRECTION SERVICES	0.177				0.177	0.177			0.177	0.002
	404.09	GWG:GHUMAU	01	GENERAL ADMINISTRATION AND DIRECTION SERVICES	0.177				0.177	0.177			0.177	0.002
	404.10	GWG:LHAHAR	01	GENERAL ADMINISTRATION AND DIRECTION SERVICES	0.174				0.174	0.174			0.174	0.002
	404.11	GWG:MAYONA	01	GENERAL ADMINISTRATION AND DIRECTION SERVICES	0.177				0.177	0.177			0.177	0.002
	404.12	GWG:NAINAT	01	GENERAL ADMINISTRATION AND DIRECTION SERVICES	0.175				0.175	0.175			0.175	0.002
	404.13	GWG:PAGLI	01	GENERAL ADMINISTRATION AND DIRECTION SERVICES	0.175				0.175	0.175			0.175	0.002
	404.14	GWG:SAMTSE	01	GENERAL ADMINISTRATION AND DIRECTION SERVICES	0.176				0.176	0.176			0.176	0.002
	404.15	GWG:SIBSU	01	GENERAL ADMINISTRATION AND DIRECTION SERVICES	0.175				0.175	0.175			0.175	0.002
	404.16	GWG:TADING	01	GENERAL ADMINISTRATION AND DIRECTION SERVICES	0.175				0.175	0.175			0.175	0.002
	404.17	GWG:TENDU	01	GENERAL ADMINISTRATION AND DIRECTION SERVICES	0.174				0.174	0.174			0.174	0.002
	405.01	DZ:TSIRANG	01	GENERAL ADMINISTRATION AND DIRECTION SERVICES	7.336	7.875			15.210	15.210			15.210	0.149
	405.02	GWG:BETENI	01	GENERAL ADMINISTRATION AND DIRECTION SERVICES	0.174				0.174	0.174			0.174	0.002
	405.03	GWG:DUNGLE	01	GENERAL ADMINISTRATION AND DIRECTION SERVICES	0.166				0.166	0.166			0.166	0.002
	405.04	GWG:GAIRIG	01	GENERAL ADMINISTRATION AND DIRECTION SERVICES	0.174				0.174	0.174			0.174	0.002
	405.05	GWG:GOSHEL	01	GENERAL ADMINISTRATION AND DIRECTION SERVICES	0.166				0.166	0.166			0.166	0.002
	405.06	GWG:RANGTH	01	GENERAL ADMINISTRATION AND DIRECTION SERVICES	0.174				0.174	0.174			0.174	0.002
	405.07	GWG:KIKHOR	01	GENERAL ADMINISTRATION AND DIRECTION SERVICES	0.161				0.161	0.161			0.161	0.002
	405.08	GWG:LAMIDA	01	GENERAL ADMINISTRATION AND DIRECTION SERVICES	0.174				0.174	0.174			0.174	0.002
	405.09	GWG:PATALE	01	GENERAL ADMINISTRATION AND DIRECTION SERVICES	0.174				0.174	0.174			0.174	0.002
	405.10	GWG:PHUENT	01	GENERAL ADMINISTRATION AND DIRECTION SERVICES	0.174				0.174	0.174			0.174	0.002
	405.11	GWG:SEMJON	01	GENERAL ADMINISTRATION AND DIRECTION SERVICES	0.174				0.174	0.174			0.174	0.002
	405.12	GWG:TSHOKH	01	GENERAL ADMINISTRATION AND DIRECTION SERVICES	0.174				0.174	0.174			0.174	0.002
	405.13	GWG:TSIRAN	01	GENERAL ADMINISTRATION AND DIRECTION SERVICES	0.174				0.174	0.174			0.174	0.002

Table J 5: SUMMARY OF EXPENDITURE BY IMF FUNCTIONAL CLASSIFICATION
FISCAL YEAR 2002 - 2003

CLASS CODE	AU CODE	AU ABBRA.	PR	NAME	EXPENDITURE					FINANCING			TOTAL	%
					CURRENT	CAPITAL	LENDING	REPAY	TOTAL	RGoB	EXTERNAL			
											GRANT	LOAN		
	406.01	DZ:DAGANA	01	GENERAL ADMINISTRATION AND DIRECTION SERVICES	7.250	0.680			7.930	7.930			7.930	0.078
	406.02	GWG:DORONA	01	GENERAL ADMINISTRATION AND DIRECTION SERVICES	0.159				0.159	0.159			0.159	0.002
	406.03	GWG:DRUJEY	01	GENERAL ADMINISTRATION AND DIRECTION SERVICES	0.175				0.175	0.175			0.175	0.002
	406.04	GWG:GESARL	01	GENERAL ADMINISTRATION AND DIRECTION SERVICES	0.175				0.175	0.175			0.175	0.002
	406.05	GWG:GOSHI	01	GENERAL ADMINISTRATION AND DIRECTION SERVICES	0.175				0.175	0.175			0.175	0.002
	406.06	GWG:KANA	01	GENERAL ADMINISTRATION AND DIRECTION SERVICES	0.175				0.175	0.175			0.175	0.002
	406.07	GWG:KHIPOS	01	GENERAL ADMINISTRATION AND DIRECTION SERVICES	0.175				0.175	0.175			0.175	0.002
	406.08	GWG:LAJAB	01	GENERAL ADMINISTRATION AND DIRECTION SERVICES	0.175				0.175	0.175			0.175	0.002
	406.09	GWG:TRASHI	01	GENERAL ADMINISTRATION AND DIRECTION SERVICES	0.175				0.175	0.175			0.175	0.002
	406.10	GWG:TSHEND	01	GENERAL ADMINISTRATION AND DIRECTION SERVICES	0.189				0.189	0.189			0.189	0.002
	406.11	GWG:TSANGK	01	GENERAL ADMINISTRATION AND DIRECTION SERVICES	0.175				0.175	0.175			0.175	0.002
	406.12	GWG:TSEZA	01	GENERAL ADMINISTRATION AND DIRECTION SERVICES	0.176				0.176	0.176			0.176	0.002
	407.01	DZ:PUNAKHA	01	GENERAL ADMINISTRATION AND DIRECTION SERVICES	11.728	1.619			13.347	13.347			13.347	0.131
	407.02	GWG:CHHUBU	01	GENERAL ADMINISTRATION AND DIRECTION SERVICES	0.177				0.177	0.177			0.177	0.002
	407.03	GWG:GOENSH	01	GENERAL ADMINISTRATION AND DIRECTION SERVICES	0.177				0.177	0.177			0.177	0.002
	407.04	GWG:GUMA	01	GENERAL ADMINISTRATION AND DIRECTION SERVICES	0.177				0.177	0.177			0.177	0.002
	407.05	GWG:KABIJS	01	GENERAL ADMINISTRATION AND DIRECTION SERVICES	0.177				0.177	0.177			0.177	0.002
	407.06	GWG:LINGBU	01	GENERAL ADMINISTRATION AND DIRECTION SERVICES	0.178				0.178	0.178			0.178	0.002
	407.07	GWG:SHENGA	01	GENERAL ADMINISTRATION AND DIRECTION SERVICES	0.177				0.177	0.177			0.177	0.002
	407.08	GWG:TALO	01	GENERAL ADMINISTRATION AND DIRECTION SERVICES	0.179				0.179	0.179			0.179	0.002
	407.09	GWG:TEOWAN	01	GENERAL ADMINISTRATION AND DIRECTION SERVICES	0.177				0.177	0.177			0.177	0.002
	407.10	GWG:ZOMA	01	GENERAL ADMINISTRATION AND DIRECTION SERVICES	0.177				0.177	0.177			0.177	0.002
	408.01	DZ:WANGDI	01	GENERAL ADMINISTRATION AND DIRECTION SERVICES	10.036	1.205			11.241	11.241			11.241	0.110
	408.02	GWG:BJENA	01	GENERAL ADMINISTRATION AND DIRECTION SERVICES	0.175				0.175	0.175			0.175	0.002
	408.03	GWG:DANGCH	01	GENERAL ADMINISTRATION AND DIRECTION SERVICES	0.175				0.175	0.175			0.175	0.002
	408.04	GWG:DARKAR	01	GENERAL ADMINISTRATION AND DIRECTION SERVICES	0.173				0.173	0.173			0.173	0.002
	408.05	GWG:GANGTE	01	GENERAL ADMINISTRATION AND DIRECTION SERVICES	0.175				0.175	0.175			0.175	0.002
	408.06	GWG:GASE T	01	GENERAL ADMINISTRATION AND DIRECTION SERVICES	0.174				0.174	0.174			0.174	0.002
	408.07	GWG:GASETS	01	GENERAL ADMINISTRATION AND DIRECTION SERVICES	0.175				0.175	0.175			0.175	0.002
	408.08	GWG:KASHI	01	GENERAL ADMINISTRATION AND DIRECTION SERVICES	0.175				0.175	0.175			0.175	0.002
	408.09	GWG:NAHI	01	GENERAL ADMINISTRATION AND DIRECTION SERVICES	0.175				0.175	0.175			0.175	0.002
	408.10	GWG:NISHO	01	GENERAL ADMINISTRATION AND DIRECTION SERVICES	0.175				0.175	0.175			0.175	0.002
	408.11	GWG:PHANGY	01	GENERAL ADMINISTRATION AND DIRECTION SERVICES	0.173				0.173	0.173			0.173	0.002
	408.12	GWG:PHOBJE	01	GENERAL ADMINISTRATION AND DIRECTION SERVICES	0.175				0.175	0.175			0.175	0.002
	408.13	GWG:ROEPA	01	GENERAL ADMINISTRATION AND DIRECTION SERVICES	0.175				0.175	0.175			0.175	0.002
	408.14	GWG:SEPHU	01	GENERAL ADMINISTRATION AND DIRECTION SERVICES	0.175				0.175	0.175			0.175	0.002
	408.15	GWG:TATHAN	01	GENERAL ADMINISTRATION AND DIRECTION SERVICES	0.175				0.175	0.175			0.175	0.002
	408.16	GWG:THETSH	01	GENERAL ADMINISTRATION AND DIRECTION SERVICES	0.173				0.173	0.173			0.173	0.002
	409.01	DZ:BUMTHAN	01	GENERAL ADMINISTRATION AND DIRECTION SERVICES	7.645	3.050			10.695	10.695			10.695	0.105
	409.02	GWG:CHHOEK	01	GENERAL ADMINISTRATION AND DIRECTION SERVICES	0.170				0.170	0.170			0.170	0.002
	409.03	GWG:CHHUME	01	GENERAL ADMINISTRATION AND DIRECTION SERVICES	0.179				0.179	0.179			0.179	0.002
	409.04	GWG:TANG	01	GENERAL ADMINISTRATION AND DIRECTION SERVICES	0.177				0.177	0.177			0.177	0.002
	409.05	GWG:URA	01	GENERAL ADMINISTRATION AND DIRECTION SERVICES	0.174				0.174	0.174			0.174	0.002

Table J 5: SUMMARY OF EXPENDITURE BY IMF FUNCTIONAL CLASSIFICATION
FISCAL YEAR 2002 - 2003

CLASS CODE	AU CODE	AU ABBRA.	PR	NAME	EXPENDITURE					FINANCING			TOTAL	%	
					CURRENT	CAPITAL	LENDING	REPAY	TOTAL	RGoB	EXTERNAL				
											GRANT	LOAN			TOTAL
	410.01	DZ:SARPANG	01	GENERAL ADMINISTRATION AND DIRECTION SERVICES	17.290	6.388			23.678	23.678			23.678	0.232	
	410.02	GWG:BHUR	01	GENERAL ADMINISTRATION AND DIRECTION SERVICES	0.175				0.175	0.175			0.175	0.002	
	410.03	GWG:CHUZAN	01	GENERAL ADMINISTRATION AND DIRECTION SERVICES	0.175				0.175	0.175			0.175	0.002	
	410.04	GWG:DEKILI	01	GENERAL ADMINISTRATION AND DIRECTION SERVICES	0.175				0.175	0.175			0.175	0.002	
	410.05	GWG:DEOBAN	01	GENERAL ADMINISTRATION AND DIRECTION SERVICES	0.175				0.175	0.175			0.175	0.002	
	410.06	GWG:DEORAL	01	GENERAL ADMINISTRATION AND DIRECTION SERVICES	0.175				0.175	0.175			0.175	0.002	
	410.07	GWG:GELEPH	01	GENERAL ADMINISTRATION AND DIRECTION SERVICES	0.175				0.175	0.175			0.175	0.002	
	410.08	GWG:HILLEY	01	GENERAL ADMINISTRATION AND DIRECTION SERVICES	0.175				0.175	0.175			0.175	0.002	
	410.09	GWG:JIGMEC	01	GENERAL ADMINISTRATION AND DIRECTION SERVICES	0.175				0.175	0.175			0.175	0.002	
	410.10	GWG:LHAMOI	01	GENERAL ADMINISTRATION AND DIRECTION SERVICES	0.175				0.175	0.175			0.175	0.002	
	410.11	GWG:NICHUL	01	GENERAL ADMINISTRATION AND DIRECTION SERVICES	0.175				0.175	0.175			0.175	0.002	
	410.12	GWG:SARPAN	01	GENERAL ADMINISTRATION AND DIRECTION SERVICES	0.175				0.175	0.175			0.175	0.002	
	410.13	GWG:SERSHO	01	GENERAL ADMINISTRATION AND DIRECTION SERVICES	0.175				0.175	0.175			0.175	0.002	
	410.14	GWG:SINGHI	01	GENERAL ADMINISTRATION AND DIRECTION SERVICES	0.175				0.175	0.175			0.175	0.002	
	410.15	GWG:TAKLAI	01	GENERAL ADMINISTRATION AND DIRECTION SERVICES											
	410.16	GWG:UMLING	01	GENERAL ADMINISTRATION AND DIRECTION SERVICES	0.175				0.175	0.175			0.175	0.002	
	411.01	DZ:ZHEMGAN	01	GENERAL ADMINISTRATION AND DIRECTION SERVICES	10.809	1.591			12.400	12.400			12.400	0.121	
	411.02	GWG:BARDO	01	GENERAL ADMINISTRATION AND DIRECTION SERVICES	0.174				0.174	0.174			0.174	0.002	
	411.03	GWG:BJOKA	01	GENERAL ADMINISTRATION AND DIRECTION SERVICES	0.174				0.174	0.174			0.174	0.002	
	411.04	GWG:NANGKO	01	GENERAL ADMINISTRATION AND DIRECTION SERVICES	0.165				0.165	0.165			0.165	0.002	
	411.05	GWG:NGANGL	01	GENERAL ADMINISTRATION AND DIRECTION SERVICES	0.174				0.174	0.174			0.174	0.002	
	411.06	GWG:PHANGK	01	GENERAL ADMINISTRATION AND DIRECTION SERVICES	0.175				0.175	0.175			0.175	0.002	
	411.07	GWG:SHINGK	01	GENERAL ADMINISTRATION AND DIRECTION SERVICES	0.175				0.175	0.175			0.175	0.002	
	411.08	GWG:TRONG	01	GENERAL ADMINISTRATION AND DIRECTION SERVICES	0.184				0.184	0.184			0.184	0.002	
	411.09	GWG:GOSHIN	01	GENERAL ADMINISTRATION AND DIRECTION SERVICES	0.176				0.176	0.176			0.176	0.002	
	412.01	DZ:TRONGSA	01	GENERAL ADMINISTRATION AND DIRECTION SERVICES	7.789	40.818			48.606	29.836	18.771		18.771	48.606	0.476
	412.02	GWG:DRAGTE	01	GENERAL ADMINISTRATION AND DIRECTION SERVICES	0.156				0.156	0.156			0.156	0.002	
	412.03	GWG:KORPHU	01	GENERAL ADMINISTRATION AND DIRECTION SERVICES	0.156				0.156	0.156			0.156	0.002	
	412.04	GWG:LANGTH	01	GENERAL ADMINISTRATION AND DIRECTION SERVICES	0.156				0.156	0.156			0.156	0.002	
	412.05	GWG:NUBI	01	GENERAL ADMINISTRATION AND DIRECTION SERVICES	0.156				0.156	0.156			0.156	0.002	
	412.06	GWG:TANGBI	01	GENERAL ADMINISTRATION AND DIRECTION SERVICES	0.156				0.156	0.156			0.156	0.002	
	413.01	DZ:LHUENTS	01	GENERAL ADMINISTRATION AND DIRECTION SERVICES	7.327	2.451			9.778	9.778			9.778	0.096	
	413.02	GWG:GANGZU	01	GENERAL ADMINISTRATION AND DIRECTION SERVICES	0.173				0.173	0.173			0.173	0.002	
	413.03	GWG:JAREY	01	GENERAL ADMINISTRATION AND DIRECTION SERVICES	0.174				0.174	0.174			0.174	0.002	
	413.04	GWG:KHOMA	01	GENERAL ADMINISTRATION AND DIRECTION SERVICES	0.174				0.174	0.174			0.174	0.002	
	413.05	GWG:KURTOE	01	GENERAL ADMINISTRATION AND DIRECTION SERVICES	0.174				0.174	0.174			0.174	0.002	
	413.06	GWG:LINGJE	01	GENERAL ADMINISTRATION AND DIRECTION SERVICES	0.174				0.174	0.174			0.174	0.002	
	413.07	GWG:MENBI	01	GENERAL ADMINISTRATION AND DIRECTION SERVICES	0.174				0.174	0.174			0.174	0.002	
	413.08	GWG:METSHO	01	GENERAL ADMINISTRATION AND DIRECTION SERVICES	0.174				0.174	0.174			0.174	0.002	
	413.09	GWG:TSENKH	01	GENERAL ADMINISTRATION AND DIRECTION SERVICES	0.174				0.174	0.174			0.174	0.002	
	414.01	DZ:MONGAR	01	GENERAL ADMINISTRATION AND DIRECTION SERVICES	12.709	1.895			14.604	14.604			14.604	0.143	
	414.02	GWG:BALAM	01	GENERAL ADMINISTRATION AND DIRECTION SERVICES	0.174				0.174	0.174			0.174	0.002	
	414.03	GWG:CHALI	01	GENERAL ADMINISTRATION AND DIRECTION SERVICES	0.180				0.180	0.180			0.180	0.002	

Table J 5: SUMMARY OF EXPENDITURE BY IMF FUNCTIONAL CLASSIFICATION
FISCAL YEAR 2002 - 2003

CLASS CODE	AU CODE	AU ABBRA.	PR	NAME	EXPENDITURE					FINANCING			TOTAL	%
					CURRENT	CAPITAL	LENDING	REPAY	TOTAL	RGoB	EXTERNAL			
											GRANT	LOAN		
	414.04	GWG:CHASKH	01	GENERAL ADMINISTRATION AND DIRECTION SERVICES	0.174				0.174	0.174			0.174	0.002
	414.05	GWG:DRAMET	01	GENERAL ADMINISTRATION AND DIRECTION SERVICES	0.174				0.174	0.174			0.174	0.002
	414.06	GWG:DREPON	01	GENERAL ADMINISTRATION AND DIRECTION SERVICES	0.177				0.177	0.177			0.177	0.002
	414.07	GWG:GONGDU	01	GENERAL ADMINISTRATION AND DIRECTION SERVICES	0.174				0.174	0.174			0.174	0.002
	414.08	GWG:JURMEY	01	GENERAL ADMINISTRATION AND DIRECTION SERVICES	0.174				0.174	0.174			0.174	0.002
	414.09	GWG:KENGKH	01	GENERAL ADMINISTRATION AND DIRECTION SERVICES	0.182				0.182	0.182			0.182	0.002
	414.10	GWG:MONGAR	01	GENERAL ADMINISTRATION AND DIRECTION SERVICES	0.160				0.160	0.160			0.160	0.002
	414.11	GWG:NGATSH	01	GENERAL ADMINISTRATION AND DIRECTION SERVICES	0.174				0.174	0.174			0.174	0.002
	414.12	GWG:SALENG	01	GENERAL ADMINISTRATION AND DIRECTION SERVICES	0.174				0.174	0.174			0.174	0.002
	414.13	GWG:SHERIM	01	GENERAL ADMINISTRATION AND DIRECTION SERVICES	0.174				0.174	0.174			0.174	0.002
	414.14	GWG:SILAMB	01	GENERAL ADMINISTRATION AND DIRECTION SERVICES	0.179				0.179	0.179			0.179	0.002
	414.15	GWG:THANGR	01	GENERAL ADMINISTRATION AND DIRECTION SERVICES	0.175				0.175	0.175			0.175	0.002
	414.16	GWG:TSAKAL	01	GENERAL ADMINISTRATION AND DIRECTION SERVICES	0.174				0.174	0.174			0.174	0.002
	414.17	GWG:TSAMAN	01	GENERAL ADMINISTRATION AND DIRECTION SERVICES	0.174				0.174	0.174			0.174	0.002
	415.01	DZ:PEMAGAT	01	GENERAL ADMINISTRATION AND DIRECTION SERVICES	6.893	5.376			12.268	12.268			12.268	0.120
	415.02	GWG:CHANGS	01	GENERAL ADMINISTRATION AND DIRECTION SERVICES	0.166				0.166	0.166			0.166	0.002
	415.03	GWG:CHHIMU	01	GENERAL ADMINISTRATION AND DIRECTION SERVICES	0.162				0.162	0.162			0.162	0.002
	415.04	GWG:DUNGME	01	GENERAL ADMINISTRATION AND DIRECTION SERVICES	0.162				0.162	0.162			0.162	0.002
	415.05	GWG:KHAR	01	GENERAL ADMINISTRATION AND DIRECTION SERVICES	0.163				0.163	0.163			0.163	0.002
	415.06	GWG:SHUMAR	01	GENERAL ADMINISTRATION AND DIRECTION SERVICES	0.166				0.166	0.166			0.166	0.002
	415.07	GWG:YURUNG	01	GENERAL ADMINISTRATION AND DIRECTION SERVICES	0.166				0.166	0.166			0.166	0.002
	415.08	GWG:ZOBEL	01	GENERAL ADMINISTRATION AND DIRECTION SERVICES	0.162				0.162	0.162			0.162	0.002
	416.01	DZ:S/JKHAR	01	GENERAL ADMINISTRATION AND DIRECTION SERVICES	18.734	9.086			27.820	27.820			27.820	0.272
	416.02	GWG:BAKULI	01	GENERAL ADMINISTRATION AND DIRECTION SERVICES	0.176				0.176	0.176			0.176	0.002
	416.03	GWG:DALIM	01	GENERAL ADMINISTRATION AND DIRECTION SERVICES	0.177				0.177	0.177			0.177	0.002
	416.04	GWG:DECHHE	01	GENERAL ADMINISTRATION AND DIRECTION SERVICES	0.176				0.176	0.176			0.176	0.002
	416.05	GWG:GOMDAR	01	GENERAL ADMINISTRATION AND DIRECTION SERVICES	0.177				0.177	0.177			0.177	0.002
	416.06	GWG:HASTIN	01	GENERAL ADMINISTRATION AND DIRECTION SERVICES	0.177				0.177	0.177			0.177	0.002
	416.07	GWG:LAURI	01	GENERAL ADMINISTRATION AND DIRECTION SERVICES	0.176				0.176	0.176			0.176	0.002
	416.08	GWG:MARTSH	01	GENERAL ADMINISTRATION AND DIRECTION SERVICES	0.160				0.160	0.160			0.160	0.002
	416.09	GWG:NORBUG	01	GENERAL ADMINISTRATION AND DIRECTION SERVICES	0.176				0.176	0.176			0.176	0.002
	416.10	GWG:ORONG	01	GENERAL ADMINISTRATION AND DIRECTION SERVICES	0.176				0.176	0.176			0.176	0.002
	416.11	GWG:SAMRAN	01	GENERAL ADMINISTRATION AND DIRECTION SERVICES	0.088				0.088	0.088			0.088	0.001
	416.12	GWG:SERTHI	01	GENERAL ADMINISTRATION AND DIRECTION SERVICES	0.175				0.175	0.175			0.175	0.002
	417.01	DZ:TRASHIG	01	GENERAL ADMINISTRATION AND DIRECTION SERVICES	17.503	2.048			19.551	19.551			19.551	0.191
	417.02	GWG:BARTSH	01	GENERAL ADMINISTRATION AND DIRECTION SERVICES	0.177				0.177	0.177			0.177	0.002
	417.03	GWG:PIDUNG	01	GENERAL ADMINISTRATION AND DIRECTION SERVICES	0.174				0.174	0.174			0.174	0.002
	417.04	GWG:KANGLU	01	GENERAL ADMINISTRATION AND DIRECTION SERVICES	0.177				0.177	0.177			0.177	0.002
	417.05	GWG:KANGPA	01	GENERAL ADMINISTRATION AND DIRECTION SERVICES	0.174				0.174	0.174			0.174	0.002
	417.06	GWG:KHALIN	01	GENERAL ADMINISTRATION AND DIRECTION SERVICES	0.177				0.177	0.177			0.177	0.002
	417.07	GWG:LUMANG	01	GENERAL ADMINISTRATION AND DIRECTION SERVICES	0.174				0.174	0.174			0.174	0.002
	417.08	GWG:MERAK	01	GENERAL ADMINISTRATION AND DIRECTION SERVICES	0.176				0.176	0.176			0.176	0.002
	417.09	GWG:NANONG	01	GENERAL ADMINISTRATION AND DIRECTION SERVICES	0.175				0.175	0.175			0.175	0.002

Table J 5: SUMMARY OF EXPENDITURE BY IMF FUNCTIONAL CLASSIFICATION
FISCAL YEAR 2002 - 2003

CLASS CODE	AU CODE	AU ABBRA.	PR	NAME	EXPENDITURE					FINANCING			TOTAL	%	
					CURRENT	CAPITAL	LENDING	REPAY	TOTAL	RGoB	EXTERNAL				
											GRANT	LOAN			TOTAL
	417.10	GWG:PHONGM	01	GENERAL ADMINISTRATION AND DIRECTION SERVICES	0.177				0.177	0.177			0.177	0.002	
	417.11	GWG:RADHI	01	GENERAL ADMINISTRATION AND DIRECTION SERVICES	0.177				0.177	0.177			0.177	0.002	
	417.12	GWG:SAKTEN	01	GENERAL ADMINISTRATION AND DIRECTION SERVICES	0.177				0.177	0.177			0.177	0.002	
	417.13	GWG:SAMKHA	01	GENERAL ADMINISTRATION AND DIRECTION SERVICES	0.177				0.177	0.177			0.177	0.002	
	417.14	GWG:SHONGP	01	GENERAL ADMINISTRATION AND DIRECTION SERVICES	0.170				0.170	0.170			0.170	0.002	
	417.15	GWG:THRIMS	01	GENERAL ADMINISTRATION AND DIRECTION SERVICES	0.169				0.169	0.169			0.169	0.002	
	417.16	GWG:UZARON	01	GENERAL ADMINISTRATION AND DIRECTION SERVICES	0.171				0.171	0.171			0.171	0.002	
	417.17	GWG:YANGNE	01	GENERAL ADMINISTRATION AND DIRECTION SERVICES	0.226				0.226	0.226			0.226	0.002	
	418.01	DZ:THIMPHU	01	GENERAL ADMINISTRATION AND DIRECTION SERVICES	17.800	18.345			36.146	35.668	0.478	0.478	36.146	0.354	
	418.02	GWG:BABI	01	GENERAL ADMINISTRATION AND DIRECTION SERVICES	0.171				0.171	0.171			0.171	0.002	
	418.03	GWG:CHANG	01	GENERAL ADMINISTRATION AND DIRECTION SERVICES	0.171				0.171	0.171			0.171	0.002	
	418.04	GWG:DAGALA	01	GENERAL ADMINISTRATION AND DIRECTION SERVICES	0.171				0.171	0.171			0.171	0.002	
	418.05	GWG:GAYNEY	01	GENERAL ADMINISTRATION AND DIRECTION SERVICES	0.171				0.171	0.171			0.171	0.002	
	418.06	GWG:KAWANG	01	GENERAL ADMINISTRATION AND DIRECTION SERVICES	0.172				0.172	0.172			0.172	0.002	
	418.07	GWG:LINGSH	01	GENERAL ADMINISTRATION AND DIRECTION SERVICES	0.171				0.171	0.171			0.171	0.002	
	418.08	GWG:MEWANG	01	GENERAL ADMINISTRATION AND DIRECTION SERVICES	0.171				0.171	0.171			0.171	0.002	
	418.09	GWG:NARO	01	GENERAL ADMINISTRATION AND DIRECTION SERVICES	0.168				0.168	0.168			0.168	0.002	
	418.10	GWG:SOE	01	GENERAL ADMINISTRATION AND DIRECTION SERVICES	0.169				0.169	0.169			0.169	0.002	
	418.12	GWG:TOEBI	01	GENERAL ADMINISTRATION AND DIRECTION SERVICES	0.168				0.168	0.168			0.168	0.002	
	419.01	DZ:GASA	01	GENERAL ADMINISTRATION AND DIRECTION SERVICES	4.402	0.629			5.031	5.031			5.031	0.049	
	419.02	GWG:GOENKH	01	GENERAL ADMINISTRATION AND DIRECTION SERVICES	0.177				0.177	0.177			0.177	0.002	
	419.03	GWG:GOENKH	01	GENERAL ADMINISTRATION AND DIRECTION SERVICES	0.177				0.177	0.177			0.177	0.002	
	419.04	GWG:LAYA	01	GENERAL ADMINISTRATION AND DIRECTION SERVICES	0.177				0.177	0.177			0.177	0.002	
	419.05	GWG:LUNANA	01	GENERAL ADMINISTRATION AND DIRECTION SERVICES	0.177				0.177	0.177			0.177	0.002	
	420.01	DZ:TRASHIY	01	GENERAL ADMINISTRATION AND DIRECTION SERVICES	9.741	2.152			11.893	11.893			11.893	0.116	
	420.02	GWG:BUMDIL	01	GENERAL ADMINISTRATION AND DIRECTION SERVICES	0.177				0.177	0.177			0.177	0.002	
	420.03	GWG:JAMKHA	01	GENERAL ADMINISTRATION AND DIRECTION SERVICES	0.177				0.177	0.177			0.177	0.002	
	420.04	GWG:KHAMDA	01	GENERAL ADMINISTRATION AND DIRECTION SERVICES	0.178				0.178	0.178			0.178	0.002	
	420.05	GWG:RAMJAR	01	GENERAL ADMINISTRATION AND DIRECTION SERVICES	0.177				0.177	0.177			0.177	0.002	
	420.06	GWG:TOETSH	01	GENERAL ADMINISTRATION AND DIRECTION SERVICES	0.177				0.177	0.177			0.177	0.002	
	420.07	GWG:TONGSH	01	GENERAL ADMINISTRATION AND DIRECTION SERVICES	0.177				0.177	0.177			0.177	0.002	
	420.08	GWG:YALANG	01	GENERAL ADMINISTRATION AND DIRECTION SERVICES	0.177				0.177	0.177			0.177	0.002	
	420.09	GWG:YANGTS	01	GENERAL ADMINISTRATION AND DIRECTION SERVICES	0.177				0.177	0.177			0.177	0.002	
				Sub Classification Total 01.1	1400.451	1453.523	99.401	221.258	3174.633	1908.232	478.807	787.593	1266.400	3174.633	31.090
01.4				General Services											
	201.01	MOHA SECT	06	SURVEY AND LAND RECORD SERVICES	31.990	1.501			33.492	32.921	0.570		0.570	33.492	0.328
	203.01	MOFA SECT	13	FOREIGN RELATIONS ABROAD	163.131	139.052			302.183	302.183				302.183	2.959
				Sub Classification Total 01.4	195.122	140.553	0.000	0.000	335.675	335.105	0.570	0.000	0.570	335.675	3.287
01.5				General Public Services Not Elsewhere Class.											
	204.01	MHE	04	EMPLOYMENT & LABOUR SERVICES	9.569	3.547			13.117	9.277	3.840		3.840	13.117	0.128
				Sub Classification Total 01.5	9.569	3.547	0.000	0.000	13.117	9.277	3.840	0.000	3.840	13.117	0.128
				Classification Total 01	1605.142	1597.623	99.401	221.258	3523.424	2252.614	483.217	787.593	1270.810	3523.424	34.506
03				Public Order and Safety Affairs											

Table J 5: SUMMARY OF EXPENDITURE BY IMF FUNCTIONAL CLASSIFICATION
FISCAL YEAR 2002 - 2003

CLASS CODE	AU CODE	AU ABBRA.	PR	NAME	EXPENDITURE					FINANCING			TOTAL	%	
					CURRENT	CAPITAL	LENDING	REPAY	TOTAL	RGoB	EXTERNAL				
											GRANT	LOAN			TOTAL
03.1				Police and Fire Protection											
	201.01	MOHA SECT	03	ROYAL BHUTAN POLICE SERVICES	349.868	71.198			421.066	399.258	21.809		21.809	421.066	4.124
				Sub Classification Total 03.1	349.868	71.198	0.000	0.000	421.066	399.258	21.809	0.000	21.809	421.066	4.124
03.2				Law Courts											
	106.01	JUDICIAL S	01	GENERAL ADMINISTRATION AND DIRECTION SERVICES	60.087	17.741			77.828	64.107	13.721		13.721	77.828	0.762
				Sub Classification Total 03.2	60.087	17.741	0.000	0.000	77.828	64.107	13.721	0.000	13.721	77.828	0.762
03.4				Public Order and Safety Affairs N.E.C.											
	201.01	MOHA SECT	07	IMMIGRATION AND CENSUS SERVICES	14.871	6.055			20.926	20.600	0.326		0.326	20.926	0.205
				Sub Classification Total 03.4	14.871	6.055	0.000	0.000	20.926	20.600	0.326	0.000	0.326	20.926	0.205
				Classification Total 03	424.825	94.995			519.820	483.964	35.856		35.856	519.820	5.091
04				Education Affairs and Services											
04.4				Education Services not definable by level											
	115.01	RIM SECT	01	GENERAL ADMINISTRATION AND DIRECTION SERVICES	21.349	11.774			33.123	23.290	9.833		9.833	33.123	0.324
	117.01	NTTA SECT	01	GENERAL ADMINISTRATION AND DIRECTION SERVICES	9.297	41.031			50.328	20.429	1.106	28.792	29.898	50.328	0.493
	117.01	NTTA SECT	05	INSTITUTIONAL PLANNING & DEVELOPMENT SERVICES	51.538	19.060			70.597	65.369	5.229		5.229	70.597	0.691
				Sub Classification Total 04.4	82.184	71.864	0.000	0.000	154.048	109.088	16.168	28.792	44.960	154.048	1.509
04.6				Education Affairs and Services N.E.C.											
	204.01	MHE	14	EDUCATION SERVICES	272.633	253.738			526.371	278.326	133.926	114.119	248.045	526.371	5.155
	401.01	DZ:CHHUKHA	14	EDUCATION SERVICES	65.081	1.698			66.779	66.432	0.346		0.346	66.779	0.654
	401.03	GWG:BONGO	14	EDUCATION SERVICES											
	401.07	GWG:GENGU	14	EDUCATION SERVICES											
	401.12	GWG:PHUENT	14	EDUCATION SERVICES											
	402.01	DZ:HA	14	EDUCATION SERVICES	22.288	3.601			25.889	25.889				25.889	0.254
	403.01	DZ:PARO	14	EDUCATION SERVICES	47.849	4.828			52.677	52.677				52.677	0.516
	403.10	GWG:TSENTO	14	EDUCATION SERVICES											
	404.01	DZ:SAMTSE	14	EDUCATION SERVICES	32.027	3.634			35.661	35.290	0.371		0.371	35.661	0.349
	404.02	GWG:BARA	14	EDUCATION SERVICES											
	404.05	GWG:CHENGM	14	EDUCATION SERVICES											
	404.16	GWG:TADING	14	EDUCATION SERVICES											
	405.01	DZ:TSIRANG	14	EDUCATION SERVICES	14.317	8.724			23.040	20.122	2.918		2.918	23.040	0.226
	406.01	DZ:DAGANA	14	EDUCATION SERVICES	14.587	1.719			16.306	16.306				16.306	0.160
	406.05	GWG:GOSHI	14	EDUCATION SERVICES											
	407.01	DZ:PUNAKHA	14	EDUCATION SERVICES	28.925	0.504			29.429	29.429				29.429	0.288
	407.03	GWG:GOENSH	14	EDUCATION SERVICES											
	407.04	GWG:GUMA	14	EDUCATION SERVICES											
	407.08	GWG:TALO	14	EDUCATION SERVICES											
	407.09	GWG:TEOWAN	14	EDUCATION SERVICES											
	408.01	DZ:WANGDI	14	EDUCATION SERVICES	33.370	1.380			34.750	34.750				34.750	0.340
	408.02	GWG:BJENA	14	EDUCATION SERVICES											
	408.05	GWG:GANGTE	14	EDUCATION SERVICES											
	408.16	GWG:THETSH	14	EDUCATION SERVICES											
	409.01	DZ:BUMTHAN	14	EDUCATION SERVICES	23.802	3.252			27.054	27.054				27.054	0.265
	409.02	GWG:CHHOEK	14	EDUCATION SERVICES											

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FISCAL YEAR 2002 - 2003

CLASS CODE	AU CODE	AU ABBRA.	PR	NAME	EXPENDITURE					FINANCING			TOTAL	%	
					CURRENT	CAPITAL	LENDING	REPAY	TOTAL	RGoB	EXTERNAL				
											GRANT	LOAN			TOTAL
	409.04	GWG:TANG	14	EDUCATION SERVICES		0.499			0.499	0.499			0.499	0.005	
	409.05	GWG:URA	14	EDUCATION SERVICES											
	410.01	DZ:SARPANG	14	EDUCATION SERVICES	33.110	6.234			39.344	38.244	1.100		1.100	39.344	0.385
	411.01	DZ:ZHEMGAN	14	EDUCATION SERVICES	33.966	3.087			37.053	36.290	0.763		0.763	37.053	0.363
	411.04	GWG:NANGKO	14	EDUCATION SERVICES		0.291			0.291		0.291		0.291	0.291	0.003
	411.08	GWG:TRONG	14	EDUCATION SERVICES		0.291			0.291		0.291		0.291	0.291	0.003
	412.01	DZ:TRONGSA	14	EDUCATION SERVICES	19.939	2.567			22.506	22.506				22.506	0.220
	412.03	GWG:KORPHU	14	EDUCATION SERVICES		0.380			0.380	0.380				0.380	0.004
	412.04	GWG:LANGTH	14	EDUCATION SERVICES		0.377			0.377	0.377				0.377	0.004
	413.01	DZ:LHUENTS	14	EDUCATION SERVICES	20.025	0.622			20.647	20.647				20.647	0.202
	413.02	GWG:GANGZU	14	EDUCATION SERVICES											
	413.05	GWG:KURTOE	14	EDUCATION SERVICES											
	413.06	GWG:LINGJE	14	EDUCATION SERVICES											
	413.08	GWG:METSHO	14	EDUCATION SERVICES											
	413.09	GWG:TSENKH	14	EDUCATION SERVICES											
	414.01	DZ:MONGAR	14	EDUCATION SERVICES	50.351	6.017			56.368	56.368				56.368	0.552
	414.04	GWG:CHASKH	14	EDUCATION SERVICES											
	414.10	GWG:MONGAR	14	EDUCATION SERVICES											
	415.01	DZ:PEMAGAT	14	EDUCATION SERVICES	26.739	2.372			29.110	29.110				29.110	0.285
	415.02	GWG:CHANGS	14	EDUCATION SERVICES											
	415.05	GWG:KHAR	14	EDUCATION SERVICES											
	415.06	GWG:SHUMAR	14	EDUCATION SERVICES											
	416.01	DZ:S/JKHAR	14	EDUCATION SERVICES	35.939	2.847			38.786	38.786				38.786	0.380
	416.05	GWG:GOMDAR	14	EDUCATION SERVICES		0.114			0.114	0.114				0.114	0.001
	416.10	GWG:ORONG	14	EDUCATION SERVICES		0.169			0.169	0.169				0.169	0.002
	417.01	DZ:TRASHIG	14	EDUCATION SERVICES	75.757	9.837			85.594	81.821	3.773		3.773	85.594	0.838
	417.02	GWG:BARTSH	14	EDUCATION SERVICES											
	417.03	GWG:PIDUNG	14	EDUCATION SERVICES											
	417.05	GWG:KANGPA	14	EDUCATION SERVICES											
	417.06	GWG:KHALIN	14	EDUCATION SERVICES											
	417.07	GWG:LUMANG	14	EDUCATION SERVICES											
	417.09	GWG:NANONG	14	EDUCATION SERVICES											
	417.13	GWG:SAMKHA	14	EDUCATION SERVICES											
	417.16	GWG:UZARON	14	EDUCATION SERVICES											
	417.17	GWG:YANGNE	14	EDUCATION SERVICES											
	418.01	DZ:THIMPHU	14	EDUCATION SERVICES	107.723	9.937			117.660	117.140	0.520		0.520	117.660	1.152
	418.04	GWG:DAGALA	14	EDUCATION SERVICES		0.986			0.986	0.986				0.986	0.010
	418.08	GWG:MEWANG	14	EDUCATION SERVICES		0.473			0.473	0.473				0.473	0.005
	418.10	GWG:SOE	14	EDUCATION SERVICES											
	419.01	DZ:GASA	14	EDUCATION SERVICES	5.518	2.077			7.595	7.595				7.595	0.074
	419.04	GWG:LAYA	14	EDUCATION SERVICES		0.300			0.300	0.300				0.300	0.003
	420.01	DZ:TRASHIY	14	EDUCATION SERVICES	24.014	1.853			25.867	25.867				25.867	0.253
	420.03	GWG:JAMKHA	14	EDUCATION SERVICES											

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					CURRENT	CAPITAL	LENDING	REPAY	TOTAL	RGoB	EXTERNAL				
											GRANT	LOAN			TOTAL
	420.06	GWG:TOETSH	14	EDUCATION SERVICES		0.120			0.120	0.120				0.120	0.001
	420.08	GWG:YALANG	14	EDUCATION SERVICES											
	420.09	GWG:YANGTS	14	EDUCATION SERVICES											
				Sub Classification Total 04.6	987.960	334.529	0.000	0.000	1322.489	1064.069	144.301	114.119	258.420	1322.489	12.951
				Classification Total 04	1070.143	406.393			1476.537	1173.157	160.469	142.911	303.380	1476.537	14.460
05				Health Affairs and Services											
05.6				Health Affairs and Services N.E.C.											
	204.01	MHE	15	HEALTH SERVICES	376.706	266.088			642.793	420.568	222.225		222.225	642.793	6.295
	401.01	DZ:CHHUKHA	15	HEALTH SERVICES	16.525	0.456			16.981	16.600	0.381		0.381	16.981	0.166
	401.03	GWG:BONGO	15	HEALTH SERVICES											
	402.01	DZ:HA	15	HEALTH SERVICES	4.701	0.261			4.962	4.947	0.015		0.015	4.962	0.049
	403.01	DZ:PARO	15	HEALTH SERVICES	9.522	0.491			10.013	10.013				10.013	0.098
	404.01	DZ:SAMTSE	15	HEALTH SERVICES	13.087	0.125			13.211	13.211				13.211	0.129
	404.02	GWG:BARA	15	HEALTH SERVICES											
	405.01	DZ:TSIRANG	15	HEALTH SERVICES	7.253	0.322			7.574	7.574				7.574	0.074
	406.01	DZ:DAGANA	15	HEALTH SERVICES	4.100	0.084			4.184	4.184				4.184	0.041
	407.01	DZ:PUNAKHA	15	HEALTH SERVICES	8.289	0.157			8.445	8.445				8.445	0.083
	408.01	DZ:WANGDI	15	HEALTH SERVICES	8.685	0.094			8.779	8.779				8.779	0.086
	408.04	GWG:DARKAR	15	HEALTH SERVICES											
	409.01	DZ:BUMTHAN	15	HEALTH SERVICES	6.928	0.187			7.115	7.115				7.115	0.070
	410.01	DZ:SARPANG	15	HEALTH SERVICES	20.286	0.154			20.440	20.440				20.440	0.200
	411.01	DZ:ZHEMGAN	15	HEALTH SERVICES	14.859	4.106			18.964	15.627	3.337		3.337	18.964	0.186
	411.06	GWG:PHANGK	15	HEALTH SERVICES											
	411.07	GWG:SHINGK	15	HEALTH SERVICES											
	412.01	DZ:TRONGSA	15	HEALTH SERVICES	6.968	0.112			7.080	7.080				7.080	0.069
	413.01	DZ:LHUENTS	15	HEALTH SERVICES	8.451	0.211			8.662	8.662				8.662	0.085
	414.01	DZ:MONGAR	15	HEALTH SERVICES	8.286	0.227			8.513	8.513				8.513	0.083
	415.01	DZ:PEMAGAT	15	HEALTH SERVICES	5.784	0.804			6.588	6.588				6.588	0.065
	416.01	DZ:S/KHAR	15	HEALTH SERVICES	15.156	0.192			15.348	15.333	0.015		0.015	15.348	0.150
	416.04	GWG:DECHHE	15	HEALTH SERVICES											
	416.05	GWG:GOMDAR	15	HEALTH SERVICES											
	416.08	GWG:MARTSH	15	HEALTH SERVICES		0.170			0.170	0.170				0.170	0.002
	416.10	GWG:ORONG	15	HEALTH SERVICES		0.171			0.171	0.171				0.171	0.002
	416.12	GWG:SERTHI	15	HEALTH SERVICES											
	417.01	DZ:TRASHIG	15	HEALTH SERVICES	13.564	9.409			22.972	13.706	9.266		9.266	22.972	0.225
	417.13	GWG:SAMKHA	15	HEALTH SERVICES											
	418.01	DZ:THIMPHU	15	HEALTH SERVICES	3.578	2.591			6.169	4.273	1.896		1.896	6.169	0.060
	419.01	DZ:GASA	15	HEALTH SERVICES	1.592	0.443			2.035	1.622	0.413		0.413	2.035	0.020
	420.01	DZ:TRASHIY	15	HEALTH SERVICES	7.352	0.176			7.528	7.528				7.528	0.074
	420.06	GWG:TOETSH	15	HEALTH SERVICES											
				Sub Classification Total 05.6	561.669	287.029	0.000	0.000	848.699	611.151	237.548	0.000	237.548	848.699	8.311
				Classification Total 05	561.669	287.029			848.699	611.151	237.548		237.548	848.699	8.311
07				Housing and Community Amenity Affairs & Serv.											

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					CURRENT	CAPITAL	LENDING	REPAY	TOTAL	RGoB	EXTERNAL				
											GRANT	LOAN			TOTAL
07.5				Housing and Comm. Amenity Aff. & Serv. N.E.C.											
	207.01	MOC SECT	26	URBAN DEVELOPMENT AND HOUSING SERVICES	30.524	340.490			371.013	208.351	64.134	98.527	162.662	371.013	3.633
	401.01	DZ:CHHUKHA	26	URBAN DEVELOPMENT AND HOUSING SERVICES	1.523	3.078			4.601	4.601				4.601	0.045
	402.01	DZ:HA	26	URBAN DEVELOPMENT AND HOUSING SERVICES	0.481	0.828			1.309	1.309				1.309	0.013
	403.01	DZ:PARO	26	URBAN DEVELOPMENT AND HOUSING SERVICES	1.817	1.912			3.730	3.730				3.730	0.037
	404.01	DZ:SAMTSE	26	URBAN DEVELOPMENT AND HOUSING SERVICES		0.879			0.879	0.879				0.879	0.009
	405.01	DZ:TSIRANG	26	URBAN DEVELOPMENT AND HOUSING SERVICES	0.303	0.546			0.848	0.848				0.848	0.008
	406.01	DZ:DAGANA	26	URBAN DEVELOPMENT AND HOUSING SERVICES	0.068	0.147			0.216	0.216				0.216	0.002
	407.01	DZ:PUNAKHA	26	URBAN DEVELOPMENT AND HOUSING SERVICES	1.761	1.390			3.151	3.151				3.151	0.031
	408.01	DZ:WANGDI	26	URBAN DEVELOPMENT AND HOUSING SERVICES	0.717	0.597			1.314	1.314				1.314	0.013
	409.01	DZ:BUMTHAN	26	URBAN DEVELOPMENT AND HOUSING SERVICES	0.721	0.388			1.108	1.108				1.108	0.011
	410.01	DZ:SARPANG	26	URBAN DEVELOPMENT AND HOUSING SERVICES	3.842	5.173			9.015	9.015				9.015	0.088
	411.01	DZ:ZHEMGAN	26	URBAN DEVELOPMENT AND HOUSING SERVICES	0.552	0.647			1.199	1.199				1.199	0.012
	412.01	DZ:TRONGSA	26	URBAN DEVELOPMENT AND HOUSING SERVICES	1.431	0.298			1.729	1.729				1.729	0.017
	413.01	DZ:LHUESTS	26	URBAN DEVELOPMENT AND HOUSING SERVICES	0.500				0.500	0.500				0.500	0.005
	414.01	DZ:MONGAR	26	URBAN DEVELOPMENT AND HOUSING SERVICES	2.463	0.948			3.411	3.411				3.411	0.033
	415.01	DZ:PEMAGAT	26	URBAN DEVELOPMENT AND HOUSING SERVICES	0.053	0.291			0.344	0.344				0.344	0.003
	416.01	DZ:S/JKHAR	26	URBAN DEVELOPMENT AND HOUSING SERVICES	3.158	0.956			4.115	4.115				4.115	0.040
	417.01	DZ:TRASHIG	26	URBAN DEVELOPMENT AND HOUSING SERVICES	1.206	0.152			1.358	1.358				1.358	0.013
	419.01	DZ:GASA	26	URBAN DEVELOPMENT AND HOUSING SERVICES	0.035				0.035	0.035				0.035	0.000
	420.01	DZ:TRASHIY	26	URBAN DEVELOPMENT AND HOUSING SERVICES	0.693	0.554			1.247	1.247				1.247	0.012
				Sub Classification Total 07.5	51.847	359.273	0.000	0.000	411.121	248.459	64.134	98.527	162.662	411.121	4.026
				Classification Total 07	51.847	359.273			411.121	248.459	64.134	98.527	162.662	411.121	4.026
08				Recreation, Culture, & Relig. Aff. & Serv.											
08				Recreation, Culture, & Relig. Aff. & Serv.											
	105.01	NCCA SECT	01	GENERAL ADMINISTRATION AND DIRECTION SERVICES	32.467	12.477			44.944	38.735	6.209		6.209	44.944	0.440
	111.01	BOC SECT	01	GENERAL ADMINISTRATION AND DIRECTION SERVICES	10.664	0.059			10.723	10.723				10.723	0.105
	401.01	DZ:CHHUKHA	28	RELIGION AND CULTURAL SERVICES	0.619	0.609			1.228	1.228				1.228	0.012
	402.01	DZ:HA	28	RELIGION AND CULTURAL SERVICES	0.322	1.650			1.972	1.972				1.972	0.019
	403.01	DZ:PARO	28	RELIGION AND CULTURAL SERVICES	1.082	2.440			3.523	3.301	0.222		0.222	3.523	0.034
	404.01	DZ:SAMTSE	28	RELIGION AND CULTURAL SERVICES	3.273	1.385			4.659	4.659				4.659	0.046
	405.01	DZ:TSIRANG	28	RELIGION AND CULTURAL SERVICES	0.370	1.608			1.978	1.978				1.978	0.019
	406.01	DZ:DAGANA	28	RELIGION AND CULTURAL SERVICES	0.536	0.644			1.180	1.180				1.180	0.012
	406.04	GWG:GESARL	28	RELIGION AND CULTURAL SERVICES											
	406.05	GWG:GOSHI	28	RELIGION AND CULTURAL SERVICES											
	406.09	GWG:TRASHI	28	RELIGION AND CULTURAL SERVICES											
	407.01	DZ:PUNAKHA	28	RELIGION AND CULTURAL SERVICES	1.095	2.315			3.410	3.410				3.410	0.033
	408.01	DZ:WANGDI	28	RELIGION AND CULTURAL SERVICES	0.489	0.389			0.878	0.878				0.878	0.009
	409.01	DZ:BUMTHAN	28	RELIGION AND CULTURAL SERVICES	1.324	8.490			9.814	6.986	2.828		2.828	9.814	0.096
	410.01	DZ:SARPANG	28	RELIGION AND CULTURAL SERVICES	1.785	7.066			8.851	8.851				8.851	0.087
	410.08	GWG:HILLEY	28	RELIGION AND CULTURAL SERVICES											
	411.01	DZ:ZHEMGAN	28	RELIGION AND CULTURAL SERVICES	0.445	1.380			1.825	1.825				1.825	0.018
	412.01	DZ:TRONGSA	28	RELIGION AND CULTURAL SERVICES	0.872	0.774			1.646	1.646				1.646	0.016

Table J 5: SUMMARY OF EXPENDITURE BY IMF FUNCTIONAL CLASSIFICATION
FISCAL YEAR 2002 - 2003

CLASS CODE	AU CODE	AU ABBRA.	PR	NAME	EXPENDITURE					FINANCING			TOTAL	%	
					CURRENT	CAPITAL	LENDING	REPAY	TOTAL	RGoB	EXTERNAL				
											GRANT	LOAN			TOTAL
	412.02	GWG:DRAGTE	28	RELIGION AND CULTURAL SERVICES		0.440			0.440	0.440			0.440	0.004	
	412.06	GWG:TANGBI	28	RELIGION AND CULTURAL SERVICES		0.150			0.150	0.150			0.150	0.001	
	413.01	DZ:LHUENTS	28	RELIGION AND CULTURAL SERVICES	0.600	0.565			1.165	1.165			1.165	0.011	
	413.02	GWG:GANGZU	28	RELIGION AND CULTURAL SERVICES											
	414.01	DZ:MONGAR	28	RELIGION AND CULTURAL SERVICES	0.366	2.649			3.015	3.015			3.015	0.030	
	415.01	DZ:PEMAGAT	28	RELIGION AND CULTURAL SERVICES	0.561	0.406			0.967	0.967			0.967	0.009	
	416.01	DZ:S/JKHAR	28	RELIGION AND CULTURAL SERVICES	0.822	4.394			5.217	5.217			5.217	0.051	
	417.01	DZ:TRASHIG	28	RELIGION AND CULTURAL SERVICES	0.671	1.355			2.025	2.025			2.025	0.020	
	418.01	DZ:THIMPHU	28	RELIGION AND CULTURAL SERVICES	0.414	14.269			14.683	14.683			14.683	0.144	
	419.01	DZ:GASA	28	RELIGION AND CULTURAL SERVICES	0.598	0.041			0.639	0.639			0.639	0.006	
	420.01	DZ:TRASHIY	28	RELIGION AND CULTURAL SERVICES	0.829	13.886			14.716	14.716			14.716	0.144	
				Sub Classification Total 08	60.205	79.443	0.000	0.000	139.648	130.390	9.259	0.000	9.259	139.648	1.368
				Classification Total 08	60.205	79.443			139.648	130.390	9.259		9.259	139.648	1.368
09				Fuel and Energy Affairs and Services											
09.2				Electricity and Other Energy Sources											
	206.01	MTI SECT	21	POWER SERVICES	23.172	992.420			1015.592	344.492	386.519	284.581	671.100	1015.592	9.946
				Sub Classification Total 09.2	23.172	992.420	0.000	0.000	1015.592	344.492	386.519	284.581	671.100	1015.592	9.946
				Classification Total 09	23.172	992.420			1015.592	344.492	386.519	284.581	671.100	1015.592	9.946
10				Agriculture/Forestry/Fish./Hunt. Aff. & Serv.											
10.1				Agriculture Affairs and Services											
	205.01	MOA SECT	16	RESEARCH AND DEVELOPMENT SERVICES	155.668	127.385			283.053	139.579	98.107	45.367	143.474	283.053	2.772
	401.01	DZ:CHHUKHA	16	RESEARCH AND DEVELOPMENT SERVICES	4.788	0.755			5.544	3.825	1.719		1.719	5.544	0.054
	401.03	GWG:BONGO	16	RESEARCH AND DEVELOPMENT SERVICES											
	401.05	GWG:DUNGNA	16	RESEARCH AND DEVELOPMENT SERVICES											
	401.10	GWG:LOKCHI	16	RESEARCH AND DEVELOPMENT SERVICES											
	402.01	DZ:HA	16	RESEARCH AND DEVELOPMENT SERVICES	3.116	2.389			5.505	3.443	2.062		2.062	5.505	0.054
	403.01	DZ:PARO	16	RESEARCH AND DEVELOPMENT SERVICES	3.434	1.749			5.183	3.257	1.926		1.926	5.183	0.051
	403.02	GWG:DOBSHA	16	RESEARCH AND DEVELOPMENT SERVICES		0.135			0.135	0.135			0.135	0.001	
	403.04	GWG:DOTY	16	RESEARCH AND DEVELOPMENT SERVICES		0.200			0.200	0.200			0.200	0.002	
	404.01	DZ:SAMTSE	16	RESEARCH AND DEVELOPMENT SERVICES	1.671	0.097			1.768	1.768			1.768	0.017	
	404.12	GWG:NAINAT	16	RESEARCH AND DEVELOPMENT SERVICES											
	404.15	GWG:SIBSU	16	RESEARCH AND DEVELOPMENT SERVICES		0.525			0.525	0.525			0.525	0.005	
	405.01	DZ:TSIRANG	16	RESEARCH AND DEVELOPMENT SERVICES	2.704	2.535			5.240	5.240			5.240	0.051	
	405.03	GWG:DUNGLE	16	RESEARCH AND DEVELOPMENT SERVICES											
	405.07	GWG:KIKHOR	16	RESEARCH AND DEVELOPMENT SERVICES											
	405.10	GWG:PHUENT	16	RESEARCH AND DEVELOPMENT SERVICES											
	406.01	DZ:DAGANA	16	RESEARCH AND DEVELOPMENT SERVICES	2.192				2.192	2.192			2.192	0.021	
	406.03	GWG:DRUJEY	16	RESEARCH AND DEVELOPMENT SERVICES											
	407.01	DZ:PUNAKHA	16	RESEARCH AND DEVELOPMENT SERVICES	3.910	0.056			3.966	3.966			3.966	0.039	
	408.01	DZ:WANGDI	16	RESEARCH AND DEVELOPMENT SERVICES	5.287	0.067			5.354	5.354			5.354	0.052	
	409.01	DZ:BUMTHAN	16	RESEARCH AND DEVELOPMENT SERVICES	2.897	0.888			3.785	2.751	1.034		1.034	3.785	0.037
	409.02	GWG:CHHOEK	16	RESEARCH AND DEVELOPMENT SERVICES		0.088			0.088		0.088		0.088	0.001	
	409.03	GWG:CHHUME	16	RESEARCH AND DEVELOPMENT SERVICES		0.085			0.085		0.085		0.085	0.001	

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FISCAL YEAR 2002 - 2003

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					CURRENT	CAPITAL	LENDING	REPAY	TOTAL	RGoB	EXTERNAL				
											GRANT	LOAN			TOTAL
	409.04	GWG:TANG	16	RESEARCH AND DEVELOPMENT SERVICES		0.077			0.077		0.077		0.077	0.001	
	409.05	GWG:URA	16	RESEARCH AND DEVELOPMENT SERVICES		0.096			0.096		0.096		0.096	0.001	
	410.01	DZ:SARPANG	16	RESEARCH AND DEVELOPMENT SERVICES	3.987	11.750			15.736	13.462	2.275		2.275	0.154	
	410.16	GWG:UMLING	16	RESEARCH AND DEVELOPMENT SERVICES											
	411.01	DZ:ZHEMGAN	16	RESEARCH AND DEVELOPMENT SERVICES	3.530	1.609			5.139	4.090	1.049		1.049	0.050	
	411.02	GWG:BARDO	16	RESEARCH AND DEVELOPMENT SERVICES											
	411.03	GWG:BJOKA	16	RESEARCH AND DEVELOPMENT SERVICES		0.006			0.006		0.006		0.006	0.000	
	411.04	GWG:NANGKO	16	RESEARCH AND DEVELOPMENT SERVICES		0.005			0.005		0.005		0.005	0.000	
	411.05	GWG:NGANGL	16	RESEARCH AND DEVELOPMENT SERVICES		0.093			0.093		0.093		0.093	0.001	
	411.06	GWG:PHANGK	16	RESEARCH AND DEVELOPMENT SERVICES		0.059			0.059		0.059		0.059	0.001	
	411.07	GWG:SHINGK	16	RESEARCH AND DEVELOPMENT SERVICES											
	411.08	GWG:TRONG	16	RESEARCH AND DEVELOPMENT SERVICES		0.009			0.009		0.009		0.009	0.000	
	411.09	GWG:GOSHIN	16	RESEARCH AND DEVELOPMENT SERVICES		0.006			0.006		0.006		0.006	0.000	
	412.01	DZ:TRONGSA	16	RESEARCH AND DEVELOPMENT SERVICES	2.557	0.162			2.719	2.569	0.150		0.150	0.027	
	412.02	GWG:DRAGTE	16	RESEARCH AND DEVELOPMENT SERVICES		0.015			0.015		0.015		0.015	0.000	
	412.03	GWG:KORPHU	16	RESEARCH AND DEVELOPMENT SERVICES		0.025			0.025		0.025		0.025	0.000	
	412.04	GWG:LANGTH	16	RESEARCH AND DEVELOPMENT SERVICES		0.015			0.015		0.015		0.015	0.000	
	412.05	GWG:NUBI	16	RESEARCH AND DEVELOPMENT SERVICES		0.015			0.015		0.015		0.015	0.000	
	412.06	GWG:TANGBI	16	RESEARCH AND DEVELOPMENT SERVICES		0.019			0.019		0.019		0.019	0.000	
	418.01	DZ:THIMPHU	16	RESEARCH AND DEVELOPMENT SERVICES	3.912	3.798			7.710	4.289	3.421		3.421	0.076	
	419.01	DZ:GASA	16	RESEARCH AND DEVELOPMENT SERVICES	1.356	0.036			1.391	1.391				0.014	
				Sub Classification Total 10.1	201.009	154.749	0.000	0.000	355.758	198.036	112.356	45.367	157.722	355.758	3.484
10.2				Forestry Affairs and Services											
	205.01	MOA SECT	18	FORESTRY SERVICES	156.746	73.741			230.487	147.685	82.802		82.802	230.487	2.257
	401.01	DZ:CHHUKHA	18	FORESTRY SERVICES	1.589	0.200			1.790	1.303	0.486		0.486	1.790	0.018
	402.01	DZ:HA	18	FORESTRY SERVICES	1.429	0.786			2.216	0.977	1.238		1.238	2.216	0.022
	403.01	DZ:PARO	18	FORESTRY SERVICES	1.811	0.527			2.338	1.396	0.942		0.942	2.338	0.023
	404.01	DZ:SAMTSE	18	FORESTRY SERVICES	1.359	0.110			1.469	1.469				1.469	0.014
	405.01	DZ:TSIRANG	18	FORESTRY SERVICES	1.106	0.025			1.131	1.131				1.131	0.011
	406.01	DZ:DAGANA	18	FORESTRY SERVICES	1.154	0.002			1.156	1.156				1.156	0.011
	406.08	GWG:LAJAB	18	FORESTRY SERVICES											
	406.11	GWG:TSANGK	18	FORESTRY SERVICES											
	407.01	DZ:PUNAKHA	18	FORESTRY SERVICES	1.055	0.087			1.142	1.142				1.142	0.011
	408.01	DZ:WANGDI	18	FORESTRY SERVICES	1.680	0.249			1.929	1.929				1.929	0.019
	409.01	DZ:BUMTHAN	18	FORESTRY SERVICES	0.852	0.094			0.946	0.946				0.946	0.009
	409.02	GWG:CHHOEK	18	FORESTRY SERVICES		0.091			0.091		0.091		0.091	0.001	
	409.03	GWG:CHHUME	18	FORESTRY SERVICES		0.132			0.132		0.132		0.132	0.001	
	409.04	GWG:TANG	18	FORESTRY SERVICES		0.198			0.198		0.198		0.198	0.002	
	409.05	GWG:URA	18	FORESTRY SERVICES		0.077			0.077		0.077		0.077	0.001	
	410.01	DZ:SARPANG	18	FORESTRY SERVICES	1.273	0.379			1.651	1.651				1.651	0.016
	410.02	GWG:BHUR	18	FORESTRY SERVICES		0.022			0.022		0.022		0.022	0.000	
	410.03	GWG:CHUZAN	18	FORESTRY SERVICES		0.013			0.013		0.013		0.013	0.000	
	410.04	GWG:DEKILI	18	FORESTRY SERVICES		0.007			0.007		0.007		0.007	0.000	

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					CURRENT	CAPITAL	LENDING	REPAY	TOTAL	RGoB	EXTERNAL			
											GRANT	LOAN		
	410.08	GWG:HILLEY	18	FORESTRY SERVICES		0.008			0.008			0.008	0.008	0.000
	410.09	GWG:JIGMEC	18	FORESTRY SERVICES		0.025			0.025			0.025	0.025	0.000
	410.10	GWG:LHAMOI	18	FORESTRY SERVICES										
	410.12	GWG:SARPAN	18	FORESTRY SERVICES		0.036			0.036		0.036	0.036	0.036	0.000
	410.13	GWG:SERSHO	18	FORESTRY SERVICES		0.012			0.012		0.012	0.012	0.012	0.000
	410.16	GWG:UMLING	18	FORESTRY SERVICES										
	411.01	DZ:ZHEMGAN	18	FORESTRY SERVICES	1.290	0.730			2.020	1.611	0.409	0.409	2.020	0.020
	411.02	GWG:BARDO	18	FORESTRY SERVICES		0.016			0.016		0.016	0.016	0.016	0.000
	411.03	GWG:BJOKA	18	FORESTRY SERVICES		0.017			0.017		0.017	0.017	0.017	0.000
	411.04	GWG:NANGKO	18	FORESTRY SERVICES		0.111			0.111		0.111	0.111	0.111	0.001
	411.05	GWG:NGANGL	18	FORESTRY SERVICES		0.016			0.016		0.016	0.016	0.016	0.000
	411.06	GWG:PHANGK	18	FORESTRY SERVICES		0.017			0.017		0.017	0.017	0.017	0.000
	411.07	GWG:SHINGK	18	FORESTRY SERVICES		0.016			0.016		0.016	0.016	0.016	0.000
	411.08	GWG:TRONG	18	FORESTRY SERVICES		0.074			0.074		0.074	0.074	0.074	0.001
	411.09	GWG:GOSHIN	18	FORESTRY SERVICES		0.017			0.017		0.017	0.017	0.017	0.000
	412.01	DZ:TRONGSA	18	FORESTRY SERVICES	0.882	0.386			1.268	0.887	0.382	0.382	1.268	0.012
	412.02	GWG:DRAGTE	18	FORESTRY SERVICES		0.015			0.015		0.015	0.015	0.015	0.000
	412.03	GWG:KORPHU	18	FORESTRY SERVICES		0.054			0.054		0.054	0.054	0.054	0.001
	412.04	GWG:LANGTH	18	FORESTRY SERVICES		0.046			0.046		0.046	0.046	0.046	0.000
	412.05	GWG:NUBI	18	FORESTRY SERVICES		0.118			0.118		0.118	0.118	0.118	0.001
	412.06	GWG:TANGBI	18	FORESTRY SERVICES		0.155			0.155		0.155	0.155	0.155	0.002
	413.01	DZ:LHUENTS	18	FORESTRY SERVICES	0.992	0.800			1.792	1.052	0.740	0.740	1.792	0.018
	413.02	GWG:GANGZU	18	FORESTRY SERVICES		0.140			0.140		0.140	0.140	0.140	0.001
	413.04	GWG:KHOMA	18	FORESTRY SERVICES		0.090			0.090		0.090	0.090	0.090	0.001
	413.07	GWG:MENBI	18	FORESTRY SERVICES		0.202			0.202		0.202	0.202	0.202	0.002
	414.01	DZ:MONGAR	18	FORESTRY SERVICES	1.619	0.316			1.935	1.935			1.935	0.019
	414.02	GWG:BALAM	18	FORESTRY SERVICES		0.005			0.005		0.005	0.005	0.005	0.000
	414.03	GWG:CHALI	18	FORESTRY SERVICES		0.001			0.001		0.001	0.001	0.001	0.000
	414.04	GWG:CHASKH	18	FORESTRY SERVICES		0.007			0.007		0.007	0.007	0.007	0.000
	414.05	GWG:DRAMET	18	FORESTRY SERVICES		0.232			0.232		0.232	0.232	0.232	0.002
	414.06	GWG:DREPON	18	FORESTRY SERVICES		0.012			0.012		0.012	0.012	0.012	0.000
	414.07	GWG:GONGDU	18	FORESTRY SERVICES		0.010			0.010		0.010	0.010	0.010	0.000
	414.08	GWG:JURMEY	18	FORESTRY SERVICES		0.007			0.007		0.007	0.007	0.007	0.000
	414.09	GWG:KENGKH	18	FORESTRY SERVICES		0.012			0.012		0.012	0.012	0.012	0.000
	414.10	GWG:MONGAR	18	FORESTRY SERVICES		0.007			0.007		0.007	0.007	0.007	0.000
	414.11	GWG:NGATSH	18	FORESTRY SERVICES		0.010			0.010		0.010	0.010	0.010	0.000
	414.12	GWG:SALENG	18	FORESTRY SERVICES		0.012			0.012		0.012	0.012	0.012	0.000
	414.13	GWG:SHERIM	18	FORESTRY SERVICES		0.005			0.005		0.005	0.005	0.005	0.000
	414.14	GWG:SILAMB	18	FORESTRY SERVICES		0.010			0.010		0.010	0.010	0.010	0.000
	414.15	GWG:THANGR	18	FORESTRY SERVICES		0.007			0.007		0.007	0.007	0.007	0.000
	414.16	GWG:TSAKAL	18	FORESTRY SERVICES		0.012			0.012		0.012	0.012	0.012	0.000
	414.17	GWG:TSAMAN	18	FORESTRY SERVICES		0.007			0.007		0.007	0.007	0.007	0.000
	415.01	DZ:PEMAGAT	18	FORESTRY SERVICES	1.413	0.082			1.496	1.496			1.496	0.015

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					CURRENT	CAPITAL	LENDING	REPAY	TOTAL	RGoB	EXTERNAL				
											GRANT	LOAN			TOTAL
	416.01	DZ:S/JKHAR	18	FORESTRY SERVICES	1.245	0.066			1.311	1.311			1.311	0.013	
	417.01	DZ:TRASHIG	18	FORESTRY SERVICES	2.448	0.090			2.538	2.528	0.010	0.010	2.538	0.025	
	417.02	GWG:BARTSH	18	FORESTRY SERVICES		0.048			0.048		0.048	0.048	0.048	0.000	
	417.03	GWG:BIDUNG	18	FORESTRY SERVICES		0.011			0.011		0.011	0.011	0.011	0.000	
	417.04	GWG:KANGLU	18	FORESTRY SERVICES		0.050			0.050		0.050	0.050	0.050	0.000	
	417.06	GWG:KHALIN	18	FORESTRY SERVICES		0.048			0.048		0.048	0.048	0.048	0.000	
	417.09	GWG:NANONG	18	FORESTRY SERVICES		0.033			0.033		0.033	0.033	0.033	0.000	
	417.10	GWG:PHONGM	18	FORESTRY SERVICES		0.037			0.037		0.037	0.037	0.037	0.000	
	417.12	GWG:SAKTEN	18	FORESTRY SERVICES		0.022			0.022		0.022	0.022	0.022	0.000	
	417.15	GWG:THRIMS	18	FORESTRY SERVICES		0.015			0.015		0.015	0.015	0.015	0.000	
	417.16	GWG:UZARON	18	FORESTRY SERVICES		0.033			0.033		0.033	0.033	0.033	0.000	
	417.17	GWG:YANGNE	18	FORESTRY SERVICES		0.033			0.033		0.033	0.033	0.033	0.000	
	418.01	DZ:THIMPHU	18	FORESTRY SERVICES	1.763	0.102			1.864	1.250	0.614	0.614	1.864	0.018	
	419.01	DZ:GASA	18	FORESTRY SERVICES	0.633				0.633	0.633			0.633	0.006	
	420.01	DZ:TRASHIY	18	FORESTRY SERVICES	1.229	0.160			1.389	1.389			1.389	0.014	
				Sub Classification Total 10.2	183.568	81.341	0.000	0.000	264.909	174.875	90.034	0.000	90.034	264.909	2.594
10.5				Ag./Forestry/Fish./Hunt. Aff. & Serv. n.e.c.											
	205.01	MOA SECT	17	AGRICULTURE AND LIVESTOCK SERVICES	65.331	376.468			441.799	343.082	98.717	98.717	441.799	4.327	
	401.01	DZ:CHHUKHA	17	AGRICULTURE AND LIVESTOCK SERVICES	4.236	0.443			4.679	4.087	0.592	0.592	4.679	0.046	
	402.01	DZ:HA	17	AGRICULTURE AND LIVESTOCK SERVICES	3.670	0.402			4.073	3.371	0.701	0.701	4.073	0.040	
	402.04	GWG:SAMBEK	17	AGRICULTURE AND LIVESTOCK SERVICES											
	403.01	DZ:PARO	17	AGRICULTURE AND LIVESTOCK SERVICES	4.602	0.501			5.104	4.488	0.615	0.615	5.104	0.050	
	404.01	DZ:SAMTSE	17	AGRICULTURE AND LIVESTOCK SERVICES	2.823	0.275			3.098	3.098			3.098	0.030	
	404.07	GWG:DOROKH	17	AGRICULTURE AND LIVESTOCK SERVICES											
	404.16	GWG:TADING	17	AGRICULTURE AND LIVESTOCK SERVICES											
	405.01	DZ:TSIRANG	17	AGRICULTURE AND LIVESTOCK SERVICES	2.622	0.074			2.696	2.696			2.696	0.026	
	406.01	DZ:DAGANA	17	AGRICULTURE AND LIVESTOCK SERVICES	1.865				1.865	1.865			1.865	0.018	
	407.01	DZ:PUNAKHA	17	AGRICULTURE AND LIVESTOCK SERVICES	2.815	0.127			2.943	2.943			2.943	0.029	
	408.01	DZ:WANGDI	17	AGRICULTURE AND LIVESTOCK SERVICES	5.511	0.158			5.668	5.668			5.668	0.056	
	408.14	GWG:SEPHU	17	AGRICULTURE AND LIVESTOCK SERVICES											
	409.01	DZ:BUMTHAN	17	AGRICULTURE AND LIVESTOCK SERVICES	3.138	0.521			3.659	3.253	0.406	0.406	3.659	0.036	
	409.02	GWG:CHHOEK	17	AGRICULTURE AND LIVESTOCK SERVICES		0.127			0.127		0.127	0.127	0.127	0.001	
	409.03	GWG:CHHUME	17	AGRICULTURE AND LIVESTOCK SERVICES		0.148			0.148		0.148	0.148	0.148	0.001	
	409.04	GWG:TANG	17	AGRICULTURE AND LIVESTOCK SERVICES		0.063			0.063		0.063	0.063	0.063	0.001	
	409.05	GWG:URA	17	AGRICULTURE AND LIVESTOCK SERVICES		0.085			0.085		0.085	0.085	0.085	0.001	
	410.01	DZ:SARPANG	17	AGRICULTURE AND LIVESTOCK SERVICES	3.420	0.915			4.335	3.313	1.022	1.022	4.335	0.042	
	411.01	DZ:ZHEMGAN	17	AGRICULTURE AND LIVESTOCK SERVICES	2.986	0.253			3.238	3.186	0.052	0.052	3.238	0.032	
	411.02	GWG:BARDO	17	AGRICULTURE AND LIVESTOCK SERVICES		0.019			0.019		0.019	0.019	0.019	0.000	
	411.03	GWG:BJOKA	17	AGRICULTURE AND LIVESTOCK SERVICES		0.020			0.020		0.020	0.020	0.020	0.000	
	411.04	GWG:NANGKO	17	AGRICULTURE AND LIVESTOCK SERVICES		0.043			0.043		0.043	0.043	0.043	0.000	
	411.05	GWG:NGANGL	17	AGRICULTURE AND LIVESTOCK SERVICES		0.020			0.020		0.020	0.020	0.020	0.000	
	411.06	GWG:PHANGK	17	AGRICULTURE AND LIVESTOCK SERVICES		0.021			0.021		0.021	0.021	0.021	0.000	
	411.07	GWG:SHINGK	17	AGRICULTURE AND LIVESTOCK SERVICES		0.022			0.022		0.022	0.022	0.022	0.000	

Table J 5: SUMMARY OF EXPENDITURE BY IMF FUNCTIONAL CLASSIFICATION
FISCAL YEAR 2002 - 2003

CLASS CODE	AU CODE	AU ABBRA.	PR	NAME	EXPENDITURE					FINANCING			TOTAL	%	
					CURRENT	CAPITAL	LENDING	REPAY	TOTAL	RGoB	EXTERNAL				
											GRANT	LOAN			TOTAL
	411.08	GWG:TRONG	17	AGRICULTURE AND LIVESTOCK SERVICES		0.043			0.043		0.043		0.043	0.000	
	411.09	GWG:GOSHIN	17	AGRICULTURE AND LIVESTOCK SERVICES		0.020			0.020		0.020		0.020	0.000	
	412.01	DZ:TRONGSA	17	AGRICULTURE AND LIVESTOCK SERVICES	3.394	0.343			3.737	3.507	0.231		0.231	3.737	0.037
	412.06	GWG:TANGBI	17	AGRICULTURE AND LIVESTOCK SERVICES		0.070			0.070		0.070		0.070	0.001	
	418.01	DZ:THIMPHU	17	AGRICULTURE AND LIVESTOCK SERVICES	4.377	0.720			5.097	4.360	0.738		0.738	5.097	0.050
	419.01	DZ:GASA	17	AGRICULTURE AND LIVESTOCK SERVICES	1.900	0.010			1.910	1.910				1.910	0.019
				Sub Classification Total 10.5	112.691	381.910	0.000	0.000	494.601	390.826	103.775	0.000	103.775	494.601	4.844
				Classification Total 10	497.268	618.000			1115.268	763.736	306.165	45.367	351.531	1115.268	10.922
11				Mining/Mineral Res./Manu./Const. Aff. & Serv.											
11.1				Mining and Min. Res. Aff. & Serv. (non-fuel)											
	206.01	MTI SECT	20	GEOLOGY AND MINES SERVICES	22.989	6.737			29.726	23.487	6.239		6.239	29.726	0.291
				Sub Classification Total 11.1	22.989	6.737	0.000	0.000	29.726	23.487	6.239	0.000	6.239	29.726	0.291
11.3				Construction Affairs and Services											
	113.01	PDRP SECT	01	GENERAL ADMINISTRATION AND DIRECTION SERVICES		126.618			126.618	106.684	19.934		19.934	126.618	1.240
				Sub Classification Total 11.3	0.000	126.618	0.000	0.000	126.618	106.684	19.934	0.000	19.934	126.618	1.240
				Classification Total 11	22.989	133.355			156.344	130.171	26.173		26.173	156.344	1.531
12				Transportation and Communication Aff. & Serv											
12.1				Road Transport Affairs and Services											
	207.01	MOC SECT	24	ROADS & BRIDGES SERVICES	167.642	669.111			836.753	686.550	27.256	122.948	150.203	836.753	8.195
	401.01	DZ:CHHUKHA	24	ROADS & BRIDGES SERVICES	0.636	0.208			0.844	0.844				0.844	0.008
	401.03	GWG:BONGO	24	ROADS & BRIDGES SERVICES											
	401.05	GWG:DUNGNA	24	ROADS & BRIDGES SERVICES											
	401.06	GWG:GAYLIN	24	ROADS & BRIDGES SERVICES											
	401.08	GWG:GETANA	24	ROADS & BRIDGES SERVICES											
	401.10	GWG:LOKCHI	24	ROADS & BRIDGES SERVICES											
	402.01	DZ:HA	24	ROADS & BRIDGES SERVICES	1.613	0.504			2.117	2.117				2.117	0.021
	403.01	DZ:PARO	24	ROADS & BRIDGES SERVICES	1.173	0.041			1.214	1.214				1.214	0.012
	403.03	GWG:DOGAR	24	ROADS & BRIDGES SERVICES											
	403.04	GWG:DOTHEY	24	ROADS & BRIDGES SERVICES											
	403.08	GWG:NAJA	24	ROADS & BRIDGES SERVICES											
	403.10	GWG:TSENTO	24	ROADS & BRIDGES SERVICES											
	404.01	DZ:SAMTSE	24	ROADS & BRIDGES SERVICES	2.292				2.292	2.292				2.292	0.022
	404.05	GWG:CHENGMI	24	ROADS & BRIDGES SERVICES											
	404.08	GWG:DUMTOE	24	ROADS & BRIDGES SERVICES		0.123			0.123	0.123				0.123	0.001
	404.11	GWG:MAYONA	24	ROADS & BRIDGES SERVICES											
	404.13	GWG:PAGLI	24	ROADS & BRIDGES SERVICES											
	405.01	DZ:TSIRANG	24	ROADS & BRIDGES SERVICES	0.377	0.015			0.392	0.392				0.392	0.004
	406.01	DZ:DAGANA	24	ROADS & BRIDGES SERVICES	1.555				1.555	1.555				1.555	0.015
	406.08	GWG:LAJAB	24	ROADS & BRIDGES SERVICES											
	407.01	DZ:PUNAKHA	24	ROADS & BRIDGES SERVICES	1.197	0.035			1.233	1.233				1.233	0.012
	408.01	DZ:WANGDI	24	ROADS & BRIDGES SERVICES	1.715	0.009			1.724	1.724				1.724	0.017
	408.09	GWG:NAHI	24	ROADS & BRIDGES SERVICES											
	409.01	DZ:BUMTHAN	24	ROADS & BRIDGES SERVICES	0.939				0.939	0.939				0.939	0.009

Table J 5: SUMMARY OF EXPENDITURE BY IMF FUNCTIONAL CLASSIFICATION
FISCAL YEAR 2002 - 2003

CLASS CODE	AU CODE	AU ABBRA.	PR	NAME	EXPENDITURE					FINANCING			TOTAL	%	
					CURRENT	CAPITAL	LENDING	REPAY	TOTAL	RGoB	EXTERNAL				
											GRANT	LOAN			TOTAL
	410.01	DZ:SARPANG	24	ROADS & BRIDGES SERVICES	1.442	0.225			1.667	1.667				1.667	0.016
	410.08	GWG:HILLEY	24	ROADS & BRIDGES SERVICES											
	410.14	GWG:SINGHI	24	ROADS & BRIDGES SERVICES											
	411.01	DZ:ZHEMGAN	24	ROADS & BRIDGES SERVICES	2.032	0.246			2.278	2.278				2.278	0.022
	412.01	DZ:TRONGSA	24	ROADS & BRIDGES SERVICES	0.688	1.966			2.654	0.748	1.906		1.906	2.654	0.026
	413.01	DZ:LHUENTS	24	ROADS & BRIDGES SERVICES	0.850	0.424			1.274	1.274				1.274	0.012
	414.01	DZ:MONGAR	24	ROADS & BRIDGES SERVICES	0.696	0.163			0.859	0.859				0.859	0.008
	415.01	DZ:PEMAGAT	24	ROADS & BRIDGES SERVICES	1.346	0.059			1.405	1.405				1.405	0.014
	416.01	DZ:S/JKHAR	24	ROADS & BRIDGES SERVICES	1.401	0.095			1.496	1.496				1.496	0.015
	417.01	DZ:TRASHIG	24	ROADS & BRIDGES SERVICES	3.213	0.013			3.226	3.226				3.226	0.032
	418.01	DZ:THIMPHU	24	ROADS & BRIDGES SERVICES	1.462	0.142			1.604	1.604				1.604	0.016
	419.01	DZ:GASA	24	ROADS & BRIDGES SERVICES	0.625	0.385			1.009	1.009				1.009	0.010
	420.01	DZ:TRASHIY	24	ROADS & BRIDGES SERVICES	1.516	0.077			1.593	1.593				1.593	0.016
				Sub Classification Total 12.1	194.410	673.840	0.000	0.000	868.250	716.140	29.162	122.948	152.109	868.250	8.503
12.4				Air Transport Affairs and Services											
	207.01	MOC SECT	25	CIVIL AVIATION SERVICES	20.843	39.453			60.296	60.296				60.296	0.590
				Sub Classification Total 12.4	20.843	39.453	0.000	0.000	60.296	60.296	0.000	0.000	0.000	60.296	0.590
12.6				Transportation Systems Affairs & Serv. N.E.C.											
	207.01	MOC SECT	27	ROAD SAFETY AND TRANSPORT SERVICES	14.664	3.556			18.220	18.220				18.220	0.178
				Sub Classification Total 12.6	14.664	3.556	0.000	0.000	18.220	18.220	0.000	0.000	0.000	18.220	0.178
				Classification Total 12	229.916	716.849			946.766	794.656	29.162	122.948	152.109	946.766	9.272
13				Other Economic Affairs and Services											
13.2				Tourism Affairs and Services											
	206.01	MTI SECT	23	TOURISM SERVICES	8.477	3.071			11.549	10.272	1.277		1.277	11.549	0.113
				Sub Classification Total 13.2	8.477	3.071	0.000	0.000	11.549	10.272	1.277	0.000	1.277	11.549	0.113
13.6				Other Economic Affairs and Services n.e.c.											
	206.01	MTI SECT	19	TRADE SERVICES	7.452	2.441			9.893	9.893				9.893	0.097
	206.01	MTI SECT	22	INDUSTRIES SERVICES	17.801	18.685			36.485	35.552	0.933		0.933	36.485	0.357
				Sub Classification Total 13.6	25.253	21.126	0.000	0.000	46.379	45.446	0.933	0.000	0.933	46.379	0.454
				Classification Total 13	33.730	24.197			57.927	55.718	2.210		2.210	57.927	0.567
				TOTAL	4580.908	5309.579	99.401	221.258	10211.146	6988.507	1740.712	1481.927	3222.639	10211.146	100.000

Table J 6: SCHEDULE OF DISHONOURED CHEQUES OF FY 2002-2003			
		(Nu. in Million)	
ACCOUNT NUMBER	A/C TYPE	AMOUNT	REMARKS
104.01/02	LC	0.353	
Total:		0.353	
105.01/01	LC	0.010	
Total:		0.010	
106.01/010	LC	0.006	
Total:		0.006	
106.01/024	LC	0.001	
Total:		0.001	
109.01/01/002/0206	PLC	0.018	
Total:		0.018	
114.01/01/001/1089	PLC	0.380	
Total:		0.380	
201.01/07	LC	0.013	
Total:		0.013	
202.01/01	LC	0.323	
		0.005	
Total:		0.328	
202.01/09	LC	0.033	
Total:		0.033	
202.01/10	LC	0.008	
Total:		0.008	
202.01/36	LC	0.004	
Total:		0.004	
202.01/36/1304	PLC	0.011	
Total:		0.011	
203.01/01	LC	0.051	
		0.018	
Total:		0.069	
205.01/01/004/001/1122	PLC	0.004	
Total:		0.004	
205.01/01/009/010	PLC	0.369	
Total:		0.369	
205.01/17/002/010	LC	0.003	
Total:		0.003	
205.01/17/003/007	LC	0.002	
		0.017	
Total:		0.019	
205.01/18/002/013	LC	0.003	
Total:		0.003	
205.01/29/003/001/1288	PLC	0.012	
Total:		0.012	
206.01/01/001/006.00/1089	PLC	0.066	

Table J 6: SCHEDULE OF DISHONOURED CHEQUES OF FY 2002-2003			
		(Nu. in Million)	
ACCOUNT NUMBER	A/C TYPE	AMOUNT	REMARKS
	Total:	0.066	
206.01/23	LC	0.001	
	Total:	0.001	
208.01/01	LC	0.002	
		0.020	
	Total:	0.022	
208.01/24	LC	0.001	
	Total:	0.001	
208.01/24/002	LC	0.005	
		0.008	
	Total:	0.012	
208.01/24/003	LC	0.013	
	Total:	0.013	
208.01/24/004/1247	PLC	0.055	
	Total:	0.055	
208.01/24/005	LC	0.006	
		0.028	
		0.016	
	Total:	0.050	
208.01/24/005/02	LC	0.003	
	Total:	0.003	
208.01/24/006	LC	0.004	
	Total:	0.004	
208.01/24/013/0005	PLC	0.065	
	Total:	0.065	
208.01/24/014	LC	0.002	
	Total:	0.002	
208.01/26	LC	0.027	
	Total:	0.027	
208.01/26/003/5.00/1136	PLC	0.082	
	Total:	0.082	
209.01/25	LC	0.019	
	Total:	0.019	
209.01/27	LC	0.002	
	Total:	0.002	
210.01/30	LC	0.001	
	Total:	0.001	
211.01/33	LC	0.013	
	Total:	0.013	
212.01/32/002	LC	0.005	
	Total:	0.005	
401.01	LC	0.021	
		0.014	

Table J 6: SCHEDULE OF DISHONoured CHEQUES OF FY 2002-2003			
		(Nu. in Million)	
ACCOUNT NUMBER	A/C TYPE	AMOUNT	REMARKS
	Total:	0.035	
401.01/01/003.01	LC	0.000	
	Total:	0.000	
403.01	LC	0.062	
	Total:	0.062	
403.01/01/04/0002	LC	0.006	
	Total:	0.006	
404.01	LC	0.027	
	Total:	0.027	
406.01	LC	0.004	
	Total:	0.004	
407.01	LC	0.002	
		0.018	
	Total:	0.019	
408.01	LC	0.006	
		0.001	
	Total:	0.007	
409.01	LC	0.023	
	Total:	0.023	
409.04	LC	0.018	
	Total:	0.018	
411.01	LC	0.007	
	Total:	0.007	
413.03	LC	0.015	
	Total:	0.015	
413.06	LC	0.004	
	Total:	0.004	
413.08	LC	0.004	
	Total:	0.004	
416.01	LC	0.003	
	Total:	0.003	
418.01	LC	0.057	
	Total:	0.057	
418.05	LC	0.001	
	Total:	0.001	
418.09	LC	0.016	
	Total:	0.016	
	GRAND TOTAL	2.393	

Table J 7: SCHEDULE OF OPENING AND CLOSING CASH BALANCES
FISCAL YEAR 2002-2003

Account Number	Account Type	Operating Unit	(Nu. in Millions)	
			Opening	Closing
103.01/01	LC	Royal Advisory Council, Thimphu		0.015
105.01/01	LC	Department of Culture, Thimphu	0.141	0.154
106.01/001	LC	High Court, Thimphu	0.046	0.260
106.01/01/001/5.00/1313	PLC	Dissemination of Judicial Process, High Court, Thimphu	0.013	
106.01/011	LC	District Court, Samdrup Jongkhar		0.013
106.01/012	LC	District Court, Mongar		0.000
106.01/016	LC	District Court, Dagana		0.018
106.01/018	LC	District Court, Pema Gatshel		0.006
108.01/01	LC	Royal Audit Authority, Thimphu	0.016	
108.01/01/003	LC	Regional Royal Audit Authority (Central), Bumthang		0.004
109.01/01	LC	Royal Civil Service Commission, Thimphu	0.011	0.018
109.01/01/002/0206	PLC	RCSC - GOI Scholarship	0.002	0.000
109.01/01/002/0958	PLC	RCSC - UNDP HRMD Project	0.019	
109.01/01/002/1133	PLC	RCSC - BTFEC HRD for Nature Conservation Section	0.015	0.009
109.01/01/002/1213	PLC	RCSC - NET SDA HRD Project - Phase II	0.005	0.005
109.01/01/002/1243	PLC	RCSC - NET SDA HRD for General Support Services	0.005	0.005
111.01/01	LC	Bhutan Olympic Committee, Thimphu	0.001	
113.01	PLC	Punakha Dzong Renovation Project, Punakha	0.106	
114.01/01	LC	National Environment Commission, Thimphu.	0.007	0.130
114.01/01/001/0862	PLC	Green-House Gas Project, NEC, Thimphu	0.002	
114.01/01/001/1089	PLC	Environment Sector Program Support (ESPS), NEC	0.023	0.016
115.01/01	LC	Royal Institute of Management, Semtokha	0.004	0.012
115.01/01/1026	PLC	Institutional S/thening of RIM, Semtokha	0.053	0.002
116.01/01	LC	Centre for Bhutan Studies, Thimphu	0.001	0.089
116.01/01/001/1132	PLC	Support to Centre for Bhutan Studies, Thimphu	0.013	
117.01/01/001/1375	PLC	Basic Skills Development Project, NTTA, Thimphu		0.026
117.01/05/001	LC	Royal Bhutan Institute of Technology, Kharbandi	0.037	0.016
117.01/05/002	LC	Royal Technical Institute, Kharbandi	0.020	0.008
120.01/01	LC	Office of Legal Affairs, Thimphu	0.127	0.059
120.01/01/001/1.03	LC	Drafting the Constitution of the Kingdom, OLA		0.002
120.01/01/001/1292	PLC	S/thening of Office of Legal Affairs, Thimphu	0.082	0.077
201.01/01	LC	Ministry of Home and Cultural Affairs, Thimphu	0.182	0.118
201.01/01/001/9.00/1082	PLC	SCDMD Project, Ministry of Home Affairs, Thimphu		0.000
201.01/01/002/002.00	LC	Ministry of Home and Cultural Affairs, Thimphu	0.057	0.002
201.01/03	LC	Royal Bhutan Police, (HQ)	0.001	0.003
201.01/06	LC	Ministry of Home Affairs, Trashichhoe Dzong	0.021	0.229
201.01/06/002	PLC	Indo-Bhutan Cooperation Project, Department of Survey		0.008
201.01/07	LC	Department of Immigration & Census, Thimphu	0.047	0.084
202.01/09/001/1027	PLC	I/tutional S/thening of DRC, MOF, Tashichhoe Dzong		0.005
202.01/09/002	LC	Regional Revenue & Customs Office, Thimphu	0.003	
202.01/09/003	LC	Regional Revenue & Customs Office, P/ling	0.018	0.023
202.01/09/004	LC	Regional Revenue & Customs Office, Samtse		0.248
202.01/09/005	LC	Regional Revenue & Customs, Gelephu		0.000
202.01/10/002/0789	PLC	SDS-Operational Budget, SDS, Thimphu	0.013	0.001
202.01/10/002/1176	PLC	Type III Project, SDS, Thimphu	0.010	0.000
202.01/12	LC	Department of National Properties, MOF, Thimphu		0.010
202.01/12/01	LC	Department of National Properties (D/Works), MOF, Thimphu		0.003
203.01/01	LC	Ministry of Foreign Affairs, Thimphu		0.194
203.01/13/01/001.00	LC	PMB, New York, Ministry of Foreign Affairs, Thimphu	0.141	7.023

Table J 7: SCHEDULE OF OPENING AND CLOSING CASH BALANCES
FISCAL YEAR 2002-2003

Account Number	Account Type	Operating Unit	(Nu. in Millions)	
			Opening	Closing
203.01/13/01/002.00	LC	PMB, Geneva, Ministry of Foreign Affairs, Thimphu	0.061	0.271
203.01/13/02/001.00	LC	RBE, New Delhi, Ministry of Foreign Affairs, Thimphu	0.061	0.779
203.01/13/02/002.00	LC	RBE, Dhaka, Ministry of Foreign Affairs, Thimphu	0.239	0.001
203.01/13/02/003.00	LC	RBE Kuwait, Ministry of Foreign Affairs, Thimphu	0.611	1.246
203.01/13/02/004.00	LC	RBE, Bangkok, Ministry of Foreign Affairs, Thimphu	1.152	1.828
204.01/04/001	LC	Department of Employment & Labour	0.007	0.086
204.01/04/1540	PLC	I/tutional Capacity Dev. of Dept. of Employment & Labour		0.071
204.01/14	LC	Ministry of Health & Education, Thimphu	0.207	
204.01/14.01	PLC	Ministry of Health & Education, Thimphu	0.015	0.167
204.01/14.02	PLC	Ministry of Health & Education, Thimphu	0.001	
204.01/14/001/005	LC	Education Central Store, Phuentsholing		0.007
204.01/14/003.00/1084	PLC	Ministry of Health & Education, Thimphu	0.061	0.012
204.01/14/006/007	LC	National Institute of Education, Paro		0.086
204.01/14/1079	PLC	Ministry of Health & Education, Thimphu	0.000	0.000
204.01/14/1089	PLC	Ministry of Health & Education, Thimphu	0.000	
204.01/15.01	PLC	Ministry of Health & Education, Thimphu	0.008	0.004
204.01/15.02	PLC	Ministry of Health & Education, Thimphu	0.000	0.001
204.01/15/002/003	LC	Medical Supply Depot, Phuentsholing		0.000
204.01/15/003/0448	PLC	Expansion of JDWNR Hospital (GOI)	0.013	0.009
205.01/01	LC	Ministry of Agriculture Secretariat, Thimphu	0.238	0.482
205.01/01/001/003/1089	PLC	Land Use Planning Project, Ministry of Agriculture, Thimphu	0.022	0.108
205.01/01/001/004	LC	Agriculture Central Store, Phuentsholing		0.005
205.01/01/001/005/1089	PLC	Integrated Water Resources Mgt. Project, PPD, MOA, Thimphu	0.002	0.006
205.01/01/002/001	LC	National Biodiversity Centre, Serbithang	0.072	0.030
205.01/01/002/002/1089	PLC	National Herbarium & Flora Project, Serbithang		0.000
205.01/01/002/003/1252	PLC	National Bio-diversity Centre, Serbithang	0.036	0.038
205.01/01/002/004/1165	PLC	National Bio-diversity Centre, Serbithang	0.000	0.003
205.01/01/002/005/1337	PLC	On Farm PGR Conservation in Bhutan (BUCAP), Serbithang.	0.010	0.005
205.01/01/003/001	PLC	Natural Resource Training Institute, Lobesa		0.428
205.01/01/004/001	LC	Wang Watershed Management Project, Paro.	0.001	0.025
205.01/01/004/001/1122	PLC	Wang Watershed Management Project, Paro	0.046	0.349
205.01/01/004/003/1122	PLC	Divisional Forest Office, Gedu - (WWMP Support)		0.003
205.01/01/004/005/1122	PLC	Forest Resource Dev. Division, Thimphu - (WWMP Support)	0.009	0.001
205.01/01/004/006/1122	PLC	Forest Extension Division, MOA, Thimphu - (WWMP Support)		0.120
205.01/01/004/007/1122	PLC	Policy & Planning Division, MOA, Thimphu - (WWMP)	0.004	0.004
205.01/16	LC	Department of Agriculture, MOA, Thimphu	0.488	
205.01/16/001/003/706	PLC	Nature Farming Project, MOA, Semtokha	0.001	0.009
205.01/16/002/001	LC	Integrated Pest Management Project, Semtokha		0.003
205.01/16/002/005	LC	Sustn'ble Soil Fert. & Plant Nutrient Mgt. Project, Semtokha	0.001	0.019
205.01/16/002/007/873	PLC	Soil Survey & Land Resources Project, Semtokha	0.013	0.017
205.01/16/002/010/997	PLC	Integrated Horticulture Dev. Project, MOA, Thimphu	0.045	0.003
205.01/16/002/016.00/1503	PLC	Rural Enterprise Dev. Programme, DRDS, MOA, Thimphu		0.039
205.01/16/003/003	LC	RNR - RC, Bumthang	0.031	0.059
205.01/16/003/003/1095	PLC	RNR-Research Centre, Bumthang,	0.002	0.027
205.01/16/004/001/974	PLC	Ministry of Agriculture, Thimphu	0.016	0.053
205.01/16/005/001	PLC	Project Facilitation Office, Khangma		0.022
205.01/16/005/004	PLC	Mongar Dzongkhag RNR Sector	0.000	
205.01/16/005/006	PLC	Lhuentse Dzongkhag RNR Sector		0.002
205.01/16/005/015	PLC	Regional Mithun Breeding Farm, Arong		0.018

Table J 7: SCHEDULE OF OPENING AND CLOSING CASH BALANCES
FISCAL YEAR 2002-2003

Account Number	Account Type	Operating Unit	(Nu. in Millions)	
			Opening	Closing
205.01/16/005/017	PLC	RNR-Research Centre, Khangma		0.004
205.01/16/007/001	PLC	East Central Region Agri. Dev. Project, Zhemgang		0.000
205.01/17	LC	Department of Livestock, MOA, Thimphu	0.075	0.027
205.01/17/002/006	LC	Regional Mithun Breeding Farm, Chhukha		0.006
205.01/17/002/009	LC	National Horse & Brown Swiss Cross Breeding Program, Bumthang	0.006	0.032
205.01/17/002/010	LC	Regional Poultry & Pig Breeding Centre	0.053	0.099
205.01/17/003/004	LC	Regional Veterinary Laboratory, Gedu		0.002
205.01/17/003/005	LC	Regional Veterinary Laboratory, Khaling		0.010
205.01/17/003/007	LC	Regional Veterinary Laboratory Gelephu		0.000
205.01/18	LC	Department of Forestry, MOA, Thimphu	0.054	0.007
205.01/18/001/003	LC	Forest Resources Dev. Division, Thimphu	0.029	0.003
205.01/18/002/004	LC	Forestry Services Division, Sarpang	0.028	0.023
205.01/18/002/008	LC	Forestry Services Division, Paro		0.003
205.01/18/002/014	LC	Divisional Forest Office, Thimphu	0.002	0.084
205.01/18/002/018	LC	Divisional Forest Office, Gedu	0.031	0.536
205.01/18/003/001/1507	PLC	Participatory Forest Mgt. Project, MOA, Thimphu		0.080
205.01/18/004/001/1217	PLC	Ministry of Agriculture, Thimphu	0.026	0.078
205.01/18/004/001/681	PLC	Jigme Singye Wangchuk National Park, Trongsa	0.037	0.067
205.01/18/004/004	LC	Jigme Singye Wangchuk National Park, Trongsa	0.000	
205.01/18/004/004/1217	PLC	Jigme Singye Wangchuk National Park, Trongsa	0.001	
205.01/18/004/005	LC	Jigme Dorji National Park, Gasa	0.001	0.075
205.01/18/004/005/1001	PLC	Ministry of Agriculture, Thimphu	0.034	0.588
205.01/18/004/005/1217	PLC	Jigme Dorji National Park, Gasa	0.048	0.238
205.01/18/004/007	LC	Bomdeling Wildlife Sanctuary, Trashy Yangtse		0.156
205.01/18/004/007/1089	PLC	Bomdeling Wildlife Sanctuary, Trashy Yangtse		0.141
205.01/18/004/009/888	PLC	National Biodiversity Conservation Strategy Action Plan		0.054
205.01/18/004/010/1500	PLC	Wild Pig Management & Conservation, NCD, MOA, Thimphu		0.010
205.01/18/004/1005	PLC	Nature Conservation Division, Dept. of Forestry, MOA, Thimphu		0.051
205.01/18/005/001	LC	Bhutan Forestry Institute, Taba	0.152	0.110
206.01/01/002/003.00	LC	Regional Trade & Industry Office, MTI, Phuentsholing		0.011
206.01/21/002/016.00/1361	PLC	Ministry of Trade & Industry, Thimphu	0.010	
206.01/23/1190	PLC	Department of Tourism, Ministry of Trade & Industry, Thimphu		0.002
207.01/01	LC	Ministry of Communications Secretariat, Thimphu		0.006
207.01/24	LC	Department of Roads, Ministry of Communications, Thimphu	0.010	0.002
207.01/24/001/6.00/1296	PLC	Ministry of Communications, Thimphu		0.000
207.01/24/004	LC	Roads Maintenance Unit, DOR, Mongar		0.235
207.01/24/004.00/1562	PLC	Suspension Bridge Program-Phase-V, DOR		0.000
207.01/24/004/01	LC	Roads Maint. Section, DOR, Mongar		0.005
207.01/24/007	LC	Roads Maint. Unit, DOR, Sarpang	0.000	0.000
207.01/24/008	LC	Roads Maint. Unit, DOR, Phuentsholing		0.181
207.01/24/01	LC	Ministry of Communications, Thimphu	0.015	0.005
207.01/24/010/1138	PLC	Ministry of Communications, Thimphu	0.002	0.002
207.01/24/012/01	LC	Central Stores Unit, DOR, Phuentsholing		0.002
207.01/24/013/0005	PLC	Ministry of Communications, Thimphu	0.017	
207.01/25	LC	Department of Civil Aviation, Paro	0.075	0.001
207.01/26	LC	Dept. of Urban Dev. & Housing, Ministry of Communications, Thimphu	0.018	0.026
207.01/26/002	LC	City Corporation, Phuentsholing	0.001	0.000
207.01/26/002/5.00/1136	PLC	City Corporation, Phuentsholing		0.043
207.01/26/004/1246	PLC	Ministry of Communications, Thimphu	0.040	

Table J 7: SCHEDULE OF OPENING AND CLOSING CASH BALANCES
FISCAL YEAR 2002-2003

Account Number	Account Type	Operating Unit	(Nu. in Millions)	
			Opening	Closing
207.01/27	LC	Department of Road Safety & Transport Authority, MOC, Thimphu		0.002
401.01	LC	Dzongkhag Administration, Chhukha	0.509	0.078
401.01/01/003.01	LC	Dzong Construction Project, Chhukha		0.121
401.01/16/1122	PLC	Dzongkhag Administration, Chhukha	0.112	0.159
403.01	LC	Dzongkhag Administration, Paro.		0.017
403.01/01/04/0002	LC	Taktshang Reconstruction Project, Paro	0.179	0.020
403.01/16/1122	PLC	Dzongkhag Administration, Paro		0.008
404.01	LC	Dzongkhag Administration, Samtse.		0.242
406.01	LC	Dzongkhag Administration, Dagana	0.166	0.158
407.01	LC	Dzongkhag Administration, Punakha	0.010	0.244
408.01	LC	Dzongkhag Administration, Wangdue Phodrang.	0.005	0.005
410.01	LC	Dzongkhag Administration, Sarpang.	0.155	0.195
411.02	LC	Bardo Geog, Zhemgang Dzongkhag		0.001
411.03	LC	Bjoka Geog, Zhemgang Dzongkhag		0.000
411.04	LC	Nangkor Geog, Zhemgang Dzongkhag		0.012
411.05	LC	Ngangla Geog, Zhemgang Dzongkhag		0.000
411.06	LC	Pangkhar Geog, Zhemgang Dzongkhag		0.000
411.07	LC	Shingkar Geog, Zhemgang Dzongkhag		0.001
411.08	LC	Trong Geog, Zhemgang Dzongkhag		0.025
412.01/01/002/1171	PLC	Dzong Renovation Project, Trongsa	0.000	
413.01	LC	Dzongkhag Administration, Lhuentse.	0.002	0.020
413.02	LC	Gangzur Geog, Lhuentse Dzongkhag		0.000
413.04	LC	Khoma Geog, Lhuentse Dzongkhag		0.000
413.07	LC	Menbi Geog, Lhuentse Dzongkhag		0.046
415.02	LC	Changshing Geog, Pema Gatsel Dzongkhag		0.013
415.03	LC	Chhimung Geog, Pema Gatsel Dzongkhag		0.022
415.04	LC	Dungme Geog, Pema Gatsel Dzongkhag		0.011
415.05	LC	Khar Geog, Pema Gatsel Dzongkhag		0.015
415.07	LC	Yurung Geog, Pema Gatsel Dzongkhag		0.011
415.08	LC	Zobel Geog, Pema Gatsel Dzongkhag		0.025
416.01	LC	Dzongkhag Administration, Samdrup Jongkhar.	0.030	
417.01/15/0981	PLC	Dzongkhag BHU Construction Project, Trashigang		0.000
417.10	LC	Phongmey Geog, Trashigang Dzongkhag		0.000
417.12	LC	Sakten Geog, Trashigang Dzongkhag		0.000
418.01	LC	Dzongkhag Administration, Thimphu.	0.113	0.004
419.01	LC	Dzongkhag Administration, Gasa	0.000	0.009
419.04	LC	Laya Geog, Gasa Dzongkhag		0.000
		TOTAL	6.762	19.812

Table J 8: SCHEDULE OF OTHER RECOVERIES AND REMITTANCES
FISCAL YEAR 2002-2003

(Nu. in Millions)					
Account Number	Account Type	Operating Unit	Recoveries	Remittances	Net Position
			(a)	(b)	(a) - (b)
101.01/01	LC	His Majesty's Secretariat, Thimphu	1.281	1.281	0.000
102.01/01	LC	National Assembly of Bhutan, Thimphu	0.530	0.536	-0.006
103.01/01	LC	Royal Advisory Council, Thimphu	0.452	0.549	-0.096
103.01/01/001/1357	PLC	Capacity Building of Royal Advisory Council, Thimphu	0.000	0.000	0.000
104.01/01	LC	Central Monastic Secretariat, Thimphu	0.339	0.339	0.000
105.01/01	LC	Department of Culture, Thimphu	1.353	1.435	-0.082
105.01/01/006	LC	National Museum of Bhutan, Paro	0.300	0.303	-0.004
106.01/001	LC	High Court, Thimphu	1.686	1.686	0.000
106.01/002	LC	District Court, Thimphu	0.298	0.298	0.000
106.01/003	LC	District Court, Trashigang	0.114	0.114	0.000
106.01/004	LC	District Court, Wangdue Phodrang	0.257	0.257	0.000
106.01/005	LC	District Court, Punakha	0.205	0.202	0.003
106.01/006	LC	District Court, Sarpang	0.159	0.159	0.000
106.01/007	LC	District Court, Tsirang	0.320	0.320	0.000
106.01/008	LC	District Court, Paro	0.160	0.160	0.000
106.01/009	LC	District Court, Chhukha	0.109	0.109	0.000
106.01/01/001/6.00/1286	PLC	Strengthening of Phuentsholing Court, AFD, High Court	0.024		0.024
106.01/010	LC	District Court, Samtse	0.189	0.189	0.000
106.01/011	LC	District Court, Samdrup Jongkhar	0.241	0.241	0.001
106.01/012	LC	District Court, Mongar	0.186	0.186	0.000
106.01/013	LC	District Court, Ha	0.191	0.191	0.000
106.01/014	LC	District Court, Trongsa	0.116	0.116	0.000
106.01/015	LC	District Court, Zhemgang	0.134	0.134	0.000
106.01/016	LC	District Court, Dagana	0.106	0.106	0.000
106.01/017	LC	District Court, Lhuentse	0.102	0.104	-0.002
106.01/018	LC	District Court, Pema Gatshel	0.239	0.239	0.000
106.01/019	LC	District Court, Bumthang	0.116	0.116	0.000
106.01/020	LC	District Court, Gasar	0.078	0.078	0.000
106.01/021	LC	District Court, Trashigang Yangtse	0.132	0.158	-0.026
106.01/022	LC	Dungkhag Court, Phuentsholing	0.215	0.214	0.001
106.01/023	LC	Dungkhag Court, Wamrong	0.110	0.110	0.000
106.01/024	LC	Dungkhag Court, Gelephu	0.107	0.107	0.000
107.01/01	LC	Planning Commission Secretariat, Thimphu	0.818	0.818	0.000
108.01/01	LC	Royal Audit Authority, Thimphu	3.203	3.202	0.000
108.01/01/001/1028	PLC	Royal Audit Authority, Thimphu	0.005	0.009	-0.005

Table J 8: SCHEDULE OF OTHER RECOVERIES AND REMITTANCES
FISCAL YEAR 2002-2003

Account Number	Account Type	Operating Unit	(Nu. in Millions)		
			Recoveries	Remittances	Net Position
			(a)	(b)	(a) - (b)
108.01/01/003	LC	Regional Royal Audit Authority (Central), Bumthang	0.193	0.193	0.000
109.01/01	LC	Royal Civil Service Commission, Thimphu	0.727	0.693	0.033
109.01/01/002/0206	PLC	RCSC - GOI Scholarship	2.699	2.699	0.000
109.01/01/002/1213	PLC	RCSC - NET SDA HRD Project - Phase II	0.727	0.727	0.000
111.01/01	LC	Bhutan Olympic Committee, Thimphu	0.110	0.110	0.000
112.01/01	LC	Dzongkha Development Commission, Thimphu	0.625	0.629	-0.004
113.01	PLC	Punakha Dzong Renovation Project, Punakha	0.341	0.372	-0.031
114.01/01	LC	National Environment Commission, Thimphu.	0.655	0.553	0.102
115.01/01	LC	Royal Institute of Management, Semtokha	1.628	1.618	0.010
115.01/01/1026	PLC	Institutional S/thening of RIM, Semtokha	0.194	0.022	0.172
116.01/01	LC	Centre for Bhutan Studies, Thimphu	0.241	0.241	0.000
117.01/01	LC	National Technical Training Authority, Thimphu	0.478	0.325	0.154
117.01/01/001/1375	PLC	Basic Skills Development Project, NTTA, Thimphu	0.155	0.256	-0.101
117.01/05/001	LC	Royal Bhutan Institute of Technology, Kharbandi	0.907	0.912	-0.005
117.01/05/002	LC	Royal Technical Institute, Kharbandi	0.565	0.564	0.001
117.01/05/003	LC	National Driving Training Institute, Phuentsholing	0.441	0.441	0.000
117.01/05/004	LC	National Institute for Zorig Chusum, Thimphu	0.332	0.317	0.015
117.01/05/005	LC	Trashi Yangtse Institute for Zorig Chusum	0.210	0.210	0.000
117.01/05/006	LC	Construction Training Centre, NTTA, Thimphu	0.128	0.124	0.003
118.01/01	LC	Cabinet Secretariat, Thimphu	0.144	0.144	0.000
120.01/01	LC	Office of Legal Affairs, Thimphu	0.151	0.151	0.000
201.01/01	LC	Ministry of Home and Cultural Affairs, Thimphu	1.084	1.472	-0.388
201.01/01/002/002.00	LC	Ministry of Home and Cultural Affairs, Thimphu		0.033	-0.033
201.01/03	LC	Royal Bhutan Police, (HQ)	37.462	37.235	0.227
201.01/06	LC	Ministry of Home Affairs, Trashichhoe Dzong	3.348	3.405	-0.057
201.01/07	LC	Department of Immigration & Census, Thimphu	1.005	0.998	0.007
202.01/01	LC	Ministry of Finance Secretariat, Thimphu	1.389	2.598	-1.209
202.01/08	LC	Department of Budget and Accounts, Ministry of Finance, Thimphu	0.815	0.845	-0.031
202.01/09	LC	Department of Revenue and Customs, Ministry of Finance, Thimphu	1.219	1.310	-0.091
202.01/09/001/1027	PLC	I/tutional S/thening of DRC, MOF, Tashichhoe Dzong	0.087		0.087
202.01/09/002	LC	Regional Revenue & Customs Office, Thimphu	1.085	1.108	-0.024
202.01/09/003	LC	Regional Revenue & Customs Office, P/ling	1.491	1.491	0.000
202.01/09/004	LC	Regional Revenue & Customs Office, Samtse	0.762	0.762	0.000
202.01/09/005	LC	Regional Revenue & Customs, Gelephu	0.675	0.672	0.003
202.01/09/006	LC	Regional Revenue & Customs Office, S/Jongkhar	0.830	0.830	0.000

Table J 8: SCHEDULE OF OTHER RECOVERIES AND REMITTANCES
FISCAL YEAR 2002-2003

Account Number	Account Type	Operating Unit	(Nu. in Millions)		
			Recoveries	Remittances	Net Position
			(a)	(b)	(a) - (b)
202.01/10	LC	Department of Aid & Debt Mgt., Ministry of Finance, Thimphu	0.562	0.646	-0.085
202.01/12	LC	Department of National Properties, MOF, Thimphu	1.865	1.868	-0.003
203.01/01	LC	Ministry of Foreign Affairs, Thimphu	1.859	2.733	-0.874
203.01/13/01/002.00	LC	PMB, Geneva, Ministry of Foreign Affairs, Thimphu	3.097	2.276	0.820
203.01/13/02/001.00	LC	RBE, New Delhi, Ministry of Foreign Affairs, Thimphu	0.258	0.241	0.016
203.01/13/02/002.00	LC	RBE, Dhaka, Ministry of Foreign Affairs, Thimphu	0.243	0.235	0.008
203.01/13/02/003.00	LC	RBE Kuwait, Ministry of Foreign Affairs, Thimphu	0.016	0.017	-0.001
203.01/13/02/004.00	LC	RBE, Bangkok, Ministry of Foreign Affairs, Thimphu	0.960		0.960
204.01/01	LC	Ministry of Health and Education, Thimphu	1.851	1.788	0.063
204.01/04/001	LC	Department of Employment & Labour	0.218	0.256	-0.039
204.01/14	LC	Ministry of Health & Education, Thimphu	2.461	2.553	-0.092
204.01/14.01	PLC	Ministry of Health & Education, Thimphu	0.305	0.031	0.273
204.01/14.02	PLC	Ministry of Health & Education, Thimphu	0.001	0.104	-0.103
204.01/14/001/005	LC	Education Central Store, Phuentsholing	0.635	0.634	0.000
204.01/14/003.00/1084	PLC	Ministry of Health & Education, Thimphu	0.122		0.122
204.01/14/003/005	LC	Youth Guidance & Counselling Division, Education Department	0.252	0.252	0.000
204.01/14/006/006	LC	National Institute of Education, Samtse	0.914	0.914	0.000
204.01/14/006/007	LC	National Institute of Education, Paro	3.088	3.035	0.053
204.01/14/006/009	LC	Institute of Language & Culture Studies, Semtokha	0.655	0.704	-0.049
204.01/14/006/010	LC	Sherubtse College, Kanglung	0.855	0.830	0.025
204.01/15	LC	Ministry of Health & Education, Thimphu	3.623	5.387	-1.764
204.01/15.02	PLC	Ministry of Health & Education, Thimphu	0.004		0.004
204.01/15/002/003	LC	Medical Supply Depot, Phuentsholing	0.138	0.138	0.000
204.01/15/003/008	LC	Ministry of Health & Education, Thimphu	0.213	0.212	0.001
204.01/15/003/009	LC	RWSS Central Stores, Phuentsholing	0.211	0.211	0.000
204.01/15/003/0441	PLC	Regional Referral Hospital Const. (GOI), Mongar	0.353	0.353	0.000
204.01/15/003/0448	PLC	Expansion of JDWNR Hospital (GOI)	0.253	0.266	-0.013
204.01/15/004/002	LC	JDW, National Referral Hospital, Thimphu	8.115	7.914	0.201
204.01/15/004/005	LC	Regional Referral Hospital, Mongar	0.783	0.783	0.000
204.01/15/004/006	LC	Trashigang Hospital	0.482	0.482	0.000
204.01/15/005/006	LC	Malaria Eradication Program, Gelephu	0.405	0.405	0.000
204.01/15/005/1496	PLC	Ministry of Health & Education, Thimphu	0.013	0.013	0.000
205.01/01	LC	Ministry of Agriculture Secretariat, Thimphu	1.872	1.868	0.004
205.01/01/001/003/1089	PLC	Land Use Planning Project, Ministry of Agriculture, Thimphu	0.155	0.202	-0.047
205.01/01/001/004	LC	Agriculture Central Store, Phuentsholing	0.052	0.052	0.000

Table J 8: SCHEDULE OF OTHER RECOVERIES AND REMITTANCES
FISCAL YEAR 2002-2003

(Nu. in Millions)					
Account Number	Account Type	Operating Unit	Recoveries	Remittances	Net Position
			(a)	(b)	(a) - (b)
205.01/01/001/005/1089	PLC	Integrated Water Resources Mgt. Project, PPD, MOA, Thimphu		0.016	-0.016
205.01/01/002/001	LC	National Biodiversity Centre, Serbithang	0.258	0.258	0.000
205.01/01/002/003/1252	PLC	National Bio-diversity Centre, Serbithang	0.002	0.000	0.001
205.01/01/002/004/1165	PLC	National Bio-diversity Centre, Serbithang		0.006	-0.006
205.01/01/003/001	PLC	Natural Resource Training Institute, Lobesa	1.313	1.314	0.000
205.01/01/004/001	LC	Wang Watershed Management Project, Paro.	0.234	0.233	0.001
205.01/01/004/001/1122	PLC	Wang Watershed Management Project, Paro	0.013		0.013
205.01/01/004/006/1122	PLC	Forest Extension Division, MOA, Thimphu - (WWMP Support)	0.018		0.018
205.01/01/005	LC	Quality Control & Regulatory Services, MOA, Thimphu	4.915	1.535	3.379
205.01/16	LC	Department of Agriculture, MOA, Thimphu	1.132	1.182	-0.050
205.01/16/001/003/706	PLC	Nature Farming Project, MOA, Semtokha	0.014	0.014	0.000
205.01/16/002/001	LC	Integrated Pest Management Project, Semtokha	0.244	0.244	0.000
205.01/16/002/005	LC	Sustn'ble Soil Fert. & Plant Nutrient Mgt. Project, Semtokha	0.442	0.372	0.070
205.01/16/002/006	LC	Post Harvest Unit, MOA, Paro	0.302	0.280	0.022
205.01/16/002/007/873	PLC	Soil Survey & Land Resources Project, Semtokha	0.001		0.001
205.01/16/003/001	LC	RNR-Research Centre, Bajo, Wangdue Phodrang	0.881	0.879	0.002
205.01/16/003/002	LC	RNR-Research Centre, Yusipang	1.137	1.138	0.000
205.01/16/003/002/1095	PLC	RNR- Research Centre, Yusipang	0.002	0.002	0.000
205.01/16/003/003	LC	RNR - RC, Bumthang	0.918	0.919	-0.001
205.01/16/003/003/1095	PLC	RNR-Research Centre, Bumthang,	0.022		0.022
205.01/16/004/001/974	PLC	Ministry of Agriculture, Thimphu	0.004		0.004
205.01/16/005/001	PLC	Project Facilitation Office, Khangma	0.463	0.462	0.001
205.01/16/005/002	PLC	Trashigang Dzongkhag RNR Sector	0.751	0.751	-0.001
205.01/16/005/004	PLC	Mongar Dzongkhag RNR Sector	0.710	0.710	0.000
205.01/16/005/006	PLC	Lhuentse Dzongkhag RNR Sector	0.468	0.495	-0.027
205.01/16/005/008	PLC	Trashi Yangtse Dzongkhag RNR Sector	0.481	0.487	-0.007
205.01/16/005/010	PLC	Pema Gatsel Dzongkhag RNR Sector	0.384	0.427	-0.043
205.01/16/005/012	PLC	Samdrup Jongkhar Dzongkhag RNR Sector	0.475	0.475	0.000
205.01/16/005/014	PLC	Regional Livestock Breeding Centre, Lingmithang	0.155	0.197	-0.042
205.01/16/005/015	PLC	Regional Mithun Breeding Farm, Arong	0.042	0.042	0.000
205.01/16/005/017	PLC	RNR-Research Centre, Khangma	0.826	1.313	-0.486
205.01/16/005/021	PLC	National Nublang Farm, Trashiyangphu	0.066	0.048	0.018
205.01/16/006/001	LC	Paro Valley Development Project	0.170	0.170	0.000
205.01/16/006/002	LC	Central Machinery Unit, MOA, Bumthang	0.310	0.310	0.000
205.01/16/007/001	PLC	East Central Region-Agriculture Dev. Project, PMU, Zhemgang	0.040	0.040	0.000

Table J 8: SCHEDULE OF OTHER RECOVERIES AND REMITTANCES
FISCAL YEAR 2002-2003

Account Number	Account Type	Operating Unit	(Nu. in Millions)		
			Recoveries	Remittances	Net Position
			(a)	(b)	(a) - (b)
205.01/17	LC	Department of Livestock, MOA, Thimphu	0.385	0.380	0.005
205.01/17/002/001	LC	National Jersey Breeding Farm, Samtse	0.261	0.253	0.007
205.01/17/002/002	LC	Brown Swiss Farm, Bumthang	0.027	0.027	0.000
205.01/17/002/003	LC	National Sheep Breeding Farm, Bumthang	0.105	0.105	0.000
205.01/17/002/004	LC	National Pig Breeding Centre, Wangchutaba	0.107	0.107	0.000
205.01/17/002/005	LC	Regional Poultry Breeding Centre, Paro	0.071	0.132	-0.061
205.01/17/002/006	LC	Regional Mithun Breeding Farm, Chhukha	0.045	0.041	0.004
205.01/17/002/007	LC	National Fodder Seed Prod. Centre, Bumthang	0.165	0.165	0.000
205.01/17/002/008	LC	National Livestock Breeding Programme, W/ta	0.239	0.239	0.000
205.01/17/002/009	LC	National Horse & Brown Swiss Cross Breeding Program, Bumthang	0.085	0.084	0.001
205.01/17/002/010	LC	Regional Poultry & Pig Breeding Centre	0.195	0.191	0.004
205.01/17/003/001	LC	Royal Vety. Epidemiology Centre, Serbithang	0.544	0.559	-0.015
205.01/17/003/004	LC	Regional Veterinary Laboratory, Gedu	0.163	0.149	0.015
205.01/17/003/005	LC	Regional Veterinary Laboratory, Khaling	0.259	0.259	0.000
205.01/17/003/006	LC	Regional Veterinary Laboratory, Bumthang	0.067	0.067	0.000
205.01/17/003/007	LC	Regional Veterinary Laboratory Gelephu	0.105	0.104	0.002
205.01/17/004/001	LC	Agriculture Machinery Centre, Paro	1.190	1.190	0.000
205.01/18	LC	Department of Forestry, MOA, Thimphu	0.740	0.754	-0.015
205.01/18/001/003	LC	Forest Resources Dev. Division, Thimphu	0.390	0.374	0.015
205.01/18/002/001	LC	Divisional Forest Office, Bumthang	0.497	0.551	-0.055
205.01/18/002/002	LC	Divisional Forest Office, Tsirang	0.314	0.315	-0.001
205.01/18/002/004	LC	Forestry Services Division, Sarpang	1.005	0.888	0.118
205.01/18/002/007	LC	Divisional Forest Office, Mongar	0.426	0.426	0.000
205.01/18/002/008	LC	Forestry Services Division, Paro	0.659	0.661	-0.002
205.01/18/002/010	LC	Divisional Forest Office, S/Jongkhar	0.482	0.482	0.000
205.01/18/002/011	LC	Divisional Forest Office, Samtse	0.509	0.507	0.001
205.01/18/002/013	LC	Forestry Services Division, Trashigang	0.595	0.611	-0.016
205.01/18/002/014	LC	Divisional Forest Office, Thimphu	0.831	0.818	0.013
205.01/18/002/017	LC	Divisional Forest Office, Wangdue Phodrang	0.532	0.532	0.000
205.01/18/002/018	LC	Divisional Forest Office, Gedu	0.654	0.654	0.000
205.01/18/003/003	LC	Bhutan German Sustain'ble RNR Dev. Proj. Lobesa	0.100	0.100	0.000
205.01/18/004/001/1217	PLC	Ministry of Agriculture, Thimphu	0.206	0.178	0.028
205.01/18/004/002	LC	Royal Manas National Park, Gelephu	0.436	0.427	0.009
205.01/18/004/002/1217	PLC	Royal Manas National Park, Gelephu	0.166	0.166	0.000
205.01/18/004/004	LC	Jigme Singye Wangchuk National Park, Trongsa	0.112	0.111	0.001

Table J 8: SCHEDULE OF OTHER RECOVERIES AND REMITTANCES
FISCAL YEAR 2002-2003

(Nu. in Millions)					
Account Number	Account Type	Operating Unit	Recoveries	Remittances	Net Position
			(a)	(b)	(a) - (b)
205.01/18/004/004/1217	PLC	Jigme Singye Wangchuk National Park, Trongsa	0.057	0.053	0.004
205.01/18/004/005	LC	Jigme Dorji National Park, Gasa	0.139	0.138	0.001
205.01/18/004/005/1001	PLC	Ministry of Agriculture, Thimphu	0.090		0.090
205.01/18/004/005/1217	PLC	Jigme Dorji National Park, Gasa	0.172	0.172	0.000
205.01/18/004/007	LC	Bomdeling Wildlife Sanctuary, Trashy Yangtse	0.055	0.056	0.000
205.01/18/004/007/1217	PLC	Bomdiling Wildlife Sanctuary, Tashi Yangtse	0.225	0.232	-0.007
205.01/18/004/008	LC	Thrumshingla National Park, Ura, Bumthang	0.057	0.050	0.007
205.01/18/004/008/1217	PLC	Thrumshingla National Park, Ura, Bumthang	0.072	0.072	0.000
205.01/18/005/001	LC	Bhutan Forestry Institute, Taba	0.190	0.189	0.002
205.01/18/006/001	LC	Project Facilitation Office, Khangma	0.366	0.366	0.000
206.01/01	LC	Ministry of Trade & Industry Secretariat, Thimphu	1.152	1.148	0.004
206.01/01/002/003.00	LC	Regional Trade & Industry Office, MTI, Phuentsholing	0.764	0.764	0.000
206.01/01/002/004.00	LC	Regional Trade & Industry Office, MTI, Gelephu	0.120	0.112	0.008
206.01/01/002/005.00	LC	Regional Trade & Industry Office, MTI, Samdrup Jongkhar	0.074	0.074	-0.001
206.01/19	LC	Department of Trade, MTI, Thimphu	0.876	0.429	0.446
206.01/20	LC	Department of Geology & Mines, MTI, Thimphu	1.824	1.824	0.000
206.01/21	LC	Department of Energy, Ministry of Trade & Industry, Thimphu	1.173	1.580	-0.407
206.01/21/002/006.00/0212	PLC	Flood Warning Unit (Hydromet), DoE, Thimphu	1.038	0.189	0.849
206.01/21/002/016.00/1361	PLC	Ministry of Trade & Industry, Thimphu		2.131	-2.131
206.01/22	LC	Department of Industry, Ministry of Trade & Industry, Thimphu	0.677	0.732	-0.055
206.01/23	LC	Department of Tourism, Ministry of Trade & Industry, Thimphu	0.223	0.230	-0.007
207.01/01	LC	Ministry of Communications Secretariat, Thimphu	2.146	2.208	-0.062
207.01/24	LC	Department of Roads, Ministry of Communications, Thimphu	1.151	1.055	0.097
207.01/24/001/5.00/1191	PLC	Ministry of Communications, Thimphu		0.125	-0.125
207.01/24/002	LC	Roads Maintenance Unit, DOR, Trongsa	0.360	0.360	0.000
207.01/24/003	LC	Roads Maintenance Unit, DOR, Lobesa	3.348	3.348	0.000
207.01/24/004	LC	Roads Maintenance Unit, DOR, Mongar	1.935	1.935	0.000
207.01/24/004/01	LC	Roads Maint. Section, DOR, Mongar	0.017	0.017	0.000
207.01/24/004/1247	PLC	Lhuentse-Dungkar Roads, DOR, Mongar	0.097	0.097	0.000
207.01/24/005	LC	Roads Maint. Section, DOR, MOC, Thimphu	2.272	2.404	-0.132
207.01/24/005/01	LC	Roads Maint. Section, (DOR), MOC, Thimphu	0.012	0.006	0.005
207.01/24/005/02	LC	Independent Roads Maintenance Section, Chhukha	0.015	0.015	0.000
207.01/24/006	LC	Roads Maint. Unit, DOR, Zhemgang	0.424	0.424	0.000
207.01/24/007	LC	Roads Maint. Unit, DOR, Sarpang	0.334	0.452	-0.118
207.01/24/008	LC	Roads Maint. Unit, DOR, Phuentsholing	2.086	2.086	0.000

Table J 8: SCHEDULE OF OTHER RECOVERIES AND REMITTANCES					
FISCAL YEAR 2002-2003					
Account Number	Account Type	Operating Unit	(Nu. in Millions)		
			Recoveries	Remittances	Net Position
			(a)	(b)	(a) - (b)
207.01/24/009	LC	Roads Maint. Unit, DOR, Tashigang	0.290	0.290	0.000
207.01/24/01	LC	Ministry of Communications, Thimphu	0.008	0.021	-0.013
207.01/24/010/1138	PLC	Ministry of Communications, Thimphu	0.165	0.169	-0.005
207.01/24/010/1372	PLC	Ministry of Communications, Thimphu		0.021	-0.021
207.01/24/011	LC	Suspension Bridge Section, Store Sub Unit, Dept. of Roads, P/ling	0.148	0.148	0.000
207.01/24/012	LC	Central Stores Unit, DOR, Phuentsholing	0.118	0.118	0.000
207.01/24/012/01	LC	Central Stores Unit, DOR, Phuentsholing	0.003	0.003	0.000
207.01/24/013/0005	PLC	Ministry of Communications, Thimphu		0.038	-0.038
207.01/24/014	LC	Road Maintenance Section, DOR, Chhukha	0.065	0.065	0.000
207.01/25	LC	Department of Civil Aviation, Paro	1.264	1.261	0.003
207.01/26	LC	Dept. of Urban Dev. & Housing, Ministry of Communications, Thimphu	1.839	1.886	-0.047
207.01/26/002	LC	City Corporation, Phuentsholing	0.215	0.215	0.000
207.01/26/002/5.00/1136	PLC	City Corporation, Phuentsholing	0.085	0.097	-0.012
207.01/26/003/1.00/1136	PLC	Ministry of Communications, Thimphu	0.000	0.000	0.000
207.01/26/003/2.00/1136	PLC	City Corporation, Thimphu		0.948	-0.948
207.01/26/004/1246	PLC	Ministry of Communications, Thimphu	0.068	0.068	0.000
207.01/26/004/4.00/1246	PLC	Dzongkhag Administration, Trongsa	0.027	0.031	-0.005
207.01/26/004/9.00/1246	PLC	Dzongkhag Administration, Bumthang	0.042	0.046	-0.003
207.01/26/005/1164	PLC	Ministry of Communications, Thimphu	0.123	0.123	0.000
207.01/27	LC	Department of Road Safety & Transport Authority, MOC, Thimphu	3.015	3.179	-0.163
401.01	LC	Dzongkhag Administration, Chhukha	8.763	8.716	0.047
401.01/01/003.01	LC	Dzong Construction Project, Chhukha	0.303		0.303
401.01/16/1122	PLC	Dzongkhag Administration, Chhukha	0.012		0.012
401.02	LC	Balujoro Geog, Dzongkhag Administration, Chhukha	0.002	0.002	0.000
401.03	LC	Bongo Geog, Chhukha Dzongkhag	0.002	0.002	0.000
401.04	LC	Chapcha Geog, Chhukha Dzongkhag	0.018	0.018	0.000
401.05	LC	Dungna Geog, Chhukha Dzongkhag	0.035	0.035	0.000
401.06	LC	Gayling Geog, Chhukha Dzongkhag	0.002	0.002	0.000
401.07	LC	Dala Geog, Chhukha Dzongkhag	0.011	0.011	0.000
401.08	LC	Getana Geog, Chhukha Dzongkhag	0.025	0.025	0.000
401.09	LC	Jabcho Geog, Chhukha Dzongkhag	0.017	0.017	0.000
401.10	LC	Lokchina Geog, Chhukha Dzongkhag	0.002	0.002	0.000
401.11	LC	Metakha Geog, Chhukha Dzongkhag	0.056	0.056	0.000
401.12	LC	Phuentsholing Geog, Chhukha Dzongkhag	0.002	0.002	0.000
402.01	LC	Dzongkhag Administration, Ha.	4.408	4.408	0.000

Table J 8: SCHEDULE OF OTHER RECOVERIES AND REMITTANCES
FISCAL YEAR 2002-2003

Account Number	Account Type	Operating Unit	(Nu. in Millions)		
			Recoveries	Remittances	Net Position
			(a)	(b)	(a) - (b)
402.02	LC	Bjee Geog, Ha Dzongkhag	0.016	0.016	0.000
402.03	LC	Kastho Geog, Ha Dzongkhag	0.036	0.036	0.000
402.04	LC	Sambekha Geog, Ha Dzongkhag	0.024	0.024	0.000
402.05	LC	Sama Geog, Ha Dzongkhag	0.016	0.016	0.000
402.06	LC	Uesu Geog, Ha Dzongkhag	0.024	0.024	0.000
403.01	LC	Dzongkhag Administration, Paro.	10.218	9.744	0.474
403.01/01/04/0002	LC	Taktshang Reconstruction Project, Paro	0.004	0.004	0.000
403.05	LC	Horey Geog, Paro Dzongkhag	0.029	0.029	0.000
403.09	LC	Shaba Geog, Paro Dzongkhag	0.004	0.004	0.000
404.01	LC	Dzongkhag Administration, Samtse.	3.221	3.261	-0.040
404.11	LC	Mayona Geog, Samtse Dzongkhag	0.000	0.000	0.000
404.12	LC	Nainital Geog, Samtse Dzongkhag	0.000	0.000	0.000
404.14	LC	Samtse Geog, Samtse Dzongkhag	0.000	0.000	0.000
405.01	LC	Dzongkhag Administration, Tsirang	2.328	2.337	-0.009
406.01	LC	Dzongkhag Administration, Dagana	2.407	2.570	-0.163
407.01	LC	Dzongkhag Administration, Punakha	4.690	4.690	0.000
407.02	LC	Chhubu Geog, Punakha Dzongkhag	0.028	0.028	0.000
407.03	LC	Goenshari Geog, Punakha Dzongkhag	0.006	0.006	0.000
407.04	LC	Guma Geog, Punakha Dzongkhag	0.006	0.006	0.000
407.05	LC	Kabjisa Geog, Punakha Dzongkhag	0.006	0.006	0.000
407.06	LC	Lingbukha Geog, Punakha Dzongkhag	0.008	0.008	0.000
407.07	LC	Shengana Geog, Punakha Dzongkhag	0.006	0.006	0.000
407.08	LC	Talo Geog, Punakha Dzongkhag	0.006	0.006	0.000
407.09	LC	Toewang Geog, Punakha Dzongkhag	0.006	0.006	0.000
407.10	LC	Zoma Geog, Punakha Dzongkhag	0.006	0.006	0.000
408.01	LC	Dzongkhag Administration, Wangdue Phodrang.	4.893	4.886	0.007
409.01	LC	Dzongkhag Administration, Bumthang	12.779	3.237	9.542
409.02	LC	Chhoechor Geog, Bumthang Dzongkhag	0.285	-0.028	0.313
409.03	LC	Chhume Geog, Bumthang Dzongkhag	0.344	0.001	0.343
409.04	LC	Tang Geog, Bumthang Dzongkhag	0.324	0.009	0.315
409.05	LC	Ura Geog, Bumthang Dzongkhag	0.239		0.239
410.01	LC	Dzongkhag Administration, Sarpang.	4.788	4.395	0.394
411.01	LC	Dzongkhag Administration, Zhemgang	3.964	3.959	0.005
411.08	LC	Trong Geog, Zhemgang Dzongkhag	0.009		0.009
412.01	LC	Dzongkhag Administration, Trongsa	5.141	6.444	-1.302

Table J 8: SCHEDULE OF OTHER RECOVERIES AND REMITTANCES					
FISCAL YEAR 2002-2003					
Account Number	Account Type	Operating Unit	(Nu. in Millions)		
			Recoveries	Remittances	Net Position
			(a)	(b)	(a) - (b)
412.01/01/002/0002	LC	Dzong Renovation Project, Trongsa	0.186	0.186	0.000
412.01/01/002/1171	PLC	Dzong Renovation Project, Trongsa	1.316	1.345	-0.029
412.01/835	PLC	Dzongkhag Administration, Trongsa	0.001	0.001	0.000
412.02	LC	Dragteng Geog, Trongsa Dzongkhag	-0.016	0.007	-0.023
412.03	LC	Korphu Geog, Trongsa Dzongkhag	0.003	0.003	0.000
412.04	LC	Langthel Geog, Trongsa Dzongkhag	-0.014	0.006	-0.020
412.05	LC	Nubi Geog, Trongsa Dzongkhag	0.001	0.001	0.000
412.06	LC	Tangbi Geog, Trongsa Dzongkhag	0.005	0.005	0.000
413.01	LC	Dzongkhag Administration, Lhuentse.	2.542	2.491	0.051
413.02	LC	Gangzur Geog, Lhuentse Dzongkhag	0.004	0.004	0.000
413.04	LC	Khoma Geog, Lhuentse Dzongkhag	0.002	0.002	0.000
413.06	LC	Lingjey Geog, Lhuentse Dzongkhag	0.020	0.020	0.000
413.08	LC	Metsho Geog, Lhuentse Dzongkhag	0.010	0.010	0.000
414.01	LC	Dzongkhag Administration, Mongar	6.191	5.354	0.837
414.02	LC	Balam Geog, Mongar Dzongkhag	0.001	0.001	0.000
414.03	LC	Chali Geog, Mongar Dzongkhag		0.001	-0.001
414.04	LC	Chaskhar Geog, Mongar Dzongkhag	0.001	0.001	0.000
414.05	LC	Dramtse Geog, Mongar Dzongkhag	0.001	0.001	0.000
414.06	LC	Drepong Geog, Mongar Dzongkhag	0.001	0.001	0.000
414.07	LC	Gongdue Geog, Mongar Dzongkhag	0.001	0.001	0.000
414.08	LC	Jurmey Geog, Mongar Dzongkhag	0.001	0.001	0.000
414.09	LC	Kengkhar Geog, Mongar Dzongkhag	0.001	0.001	0.000
414.10	LC	Mongar Geog, Mongar Dzongkhag	0.001	0.001	0.000
414.11	LC	Natshang Geog, Mongar Dzongkhag	0.001	0.001	0.000
414.12	LC	Saleng Geog, Mongar Dzongkhag	0.001	0.001	0.000
414.13	LC	Sherimung Geog, Mongar Dzongkhag	0.003	0.003	0.000
414.14	LC	Silambi Geog, Mongar Dzongkhag	0.001	0.001	0.000
414.15	LC	Thangrong Geog, Mongar Dzongkhag	0.001	0.001	0.000
414.16	LC	Tsakaling Geog, Mongar Dzongkhag	0.001	0.001	0.000
414.17	LC	Tsamang Geog, Mongar Dzongkhag	0.001	0.001	0.000
415.01	LC	Dzongkhag Administration, Pema Gatshel.	3.026	2.999	0.027
416.01	LC	Dzongkhag Administration, Samdrup Jongkhar.	5.216	5.144	0.072
416.07	LC	Lauri Geog, Samdrup Jongkhar Dzongkhag	0.015	0.015	0.000
416.11	LC	Samrang Geog, Samdrup Jongkhar Dzongkhag	0.000	0.000	0.000
416.12	LC	Serthi Geog, Samdrup Jongkhar Dzongkhag	0.018	0.018	0.000

Table J 8: SCHEDULE OF OTHER RECOVERIES AND REMITTANCES					
FISCAL YEAR 2002-2003					
			(Nu. in Millions)		
Account Number	Account Type	Operating Unit	Recoveries	Remittances	Net Position
			(a)	(b)	(a) - (b)
417.01	LC	Dzongkhag Administration, Trashigang	8.541	8.477	0.064
417.06	LC	Khaling Geog, Trashigang Dzongkhag	0.001		0.001
418.01	LC	Dzongkhag Administration, Thimphu.	38.900	37.589	1.311
418.01/16/1122	PLC	Dzongkhag Wang Watershed Mgt. Project, Thimphu		0.079	-0.079
418.03	LC	Chang Geog, Thimphu Dzongkhag	0.010	0.010	0.000
418.12	LC	Toebi Geog, Thimphu Dzongkhag	0.027	0.023	0.004
419.01	LC	Dzongkhag Administration, Gasa	0.736	0.724	0.013
419.04	LC	Laya Geog, Gasa Dzongkhag		0.030	-0.030
420.01	LC	Dzongkhag Administration, Trashy Yangtse	3.897	3.987	-0.090
420.02	LC	Bumdiling Gewog, Trashy Yangtse Dzongkhag	0.014	0.014	0.000
420.03	LC	Jamkhar Gewog, Trashy Yangtse Dzongkhag	0.011	0.011	0.000
420.04	LC	Khamdang Gewog, Trashy Yangtse Dzongkhag	0.038	0.037	0.001
420.05	LC	Ramjar Gewog, Trashy Yangtse Dzongkhag	0.009	0.009	0.000
420.06	LC	Toetsho Gewog, Trashy Yangtse Dzongkhag	0.010	0.010	0.000
420.07	LC	Tongshang Gewog, Trashy Yangtse Dzongkhag	0.007	0.007	0.000
420.08	LC	Yalang Gewog, Trashy Yangtse Dzongkhag	0.016	0.016	0.000
420.09	LC	Yangtse Gewog, Trashy Yangtse Dzongkhag	0.023	0.023	0.000
		TOTAL	314.835	303.960	10.875

Table J 9: SCHEDULE OF MISCELLANEOUS RECEIPTS AND PAYMENTS
FISCAL YEAR 2002-2003

			(Nu. in Millions)		
			Receipts	Payments	Net Position
Account Number	Account Type	Operating Unit	(a)	(b)	(a) - (b)
101.01/01	LC	His Majesty's Secretariat, Thimphu		0.005	-0.005
102.01/01	LC	National Assembly of Bhutan, Thimphu	0.110	0.119	-0.009
103.01/01	LC	Royal Advisory Council, Thimphu	0.083	0.083	0.000
103.01/01/001/1357	PLC	Capacity Building of Royal Advisory Council, Thimphu	0.010	0.013	-0.004
104.01/01	LC	Central Monastic Secretariat, Thimphu		0.775	-0.775
104.01/01/001	PLC	Religion & Health Project, Central Monastic Secretariat, Thimphu		0.374	-0.374
104.01/01/1326	PLC	D/phodrang Monastic School Construction, Thimphu		0.045	-0.045
105.01/01	LC	Department of Culture, Thimphu	0.391	1.459	-1.068
106.01/001	LC	High Court, Thimphu		0.098	-0.098
106.01/002	LC	District Court, Thimphu	0.045	0.168	-0.124
106.01/007	LC	District Court, Tsirang	0.010		0.010
106.01/008	LC	District Court, Paro	0.098		0.098
106.01/009	LC	District Court, Chhukha	0.031	0.031	0.000
106.01/01/001/5.00/1313	PLC	Dissemination of Judicial Process, High Court, Thimphu		0.008	-0.008
106.01/01/001/6.00/1286	PLC	Strengthening of Phuentsholing Court, AFD, High Court	0.808	0.954	-0.146
106.01/010	LC	District Court, Samtse	0.038	0.038	0.000
106.01/011	LC	District Court, Samdrup Jongkhar	0.000	0.002	-0.002
106.01/013	LC	District Court, Ha		0.078	-0.078
106.01/016	LC	District Court, Dagana		0.057	-0.057
106.01/018	LC	District Court, Pema Gatshel		0.002	-0.002
106.01/019	LC	District Court, Bumthang	0.001		0.001
106.01/020	LC	District Court, Gasa		0.215	-0.215
106.01/021	LC	District Court, Trashi Yangtse	0.976	0.979	-0.003
106.01/022	LC	Dungkhag Court, Phuentsholing		0.000	0.000
106.01/023	LC	Dungkhag Court, Wamrong	0.036		0.036
106.01/024	LC	Dungkhag Court, Gelephu		0.040	-0.040
107.01/01	LC	Planning Commission Secretariat, Thimphu		0.500	-0.500
107.01/01/001/1363	PLC	9FYP Formulation & Implementation Project, DoP, Thimphu		5.388	-5.388
108.01/01	LC	Royal Audit Authority, Thimphu	1.129	1.477	-0.348
108.01/01/001/1028	PLC	Royal Audit Authority, Thimphu		2.667	-2.667
108.01/01/003	LC	Regional Royal Audit Authority (Central), Bumthang	0.002	0.002	0.000
109.01/01	LC	Royal Civil Service Commission, Thimphu	0.069	2.489	-2.420
109.01/01/002/0206	PLC	RCSC - GOI Scholarship	0.059	0.161	-0.102
109.01/01/002/1089	PLC	RCSC - Environment Sector Program Support (ESPS) Project	1.867	1.867	0.000
109.01/01/002/1300	PLC	RCSC- DANIDA S/thening of RCSC	0.030	0.086	-0.056

Table J 9: SCHEDULE OF MISCELLANEOUS RECEIPTS AND PAYMENTS
FISCAL YEAR 2002-2003

(Nu. in Millions)					
			Receipts	Payments	Net Position
Account Number	Account Type	Operating Unit	(a)	(b)	(a) - (b)
111.01/01	LC	Bhutan Olympic Committee, Thimphu	0.311	3.752	-3.442
113.01	PLC	Punakha Dzong Renovation Project, Punakha	1.127	2.607	-1.480
114.01/01/001/1089	PLC	Environment Sector Program Support (ESPS), NEC		0.548	-0.548
115.01/01	LC	Royal Institute of Management, Semtokha	0.183	0.783	-0.600
115.01/01/1026	PLC	Institutional S/thening of RIM, Semtokha	0.559	0.849	-0.290
115.01/01/1460	PLC	Planning, Communication & Participation Project, RIM, Semtokha		0.003	-0.003
116.01/01	LC	Centre for Bhutan Studies, Thimphu		0.001	-0.001
116.01/01/001/1132	PLC	Support to Centre for Bhutan Studies, Thimphu		0.014	-0.014
117.01/01	LC	National Technical Training Authority, Thimphu		0.257	-0.257
117.01/01/001/1375	PLC	Basic Skills Development Project, NTTA, Thimphu	-0.009	0.729	-0.738
117.01/05/001	LC	Royal Bhutan Institute of Technology, Kharbandi	0.818	2.553	-1.736
117.01/05/002	LC	Royal Technical Institute, Kharbandi		0.348	-0.348
117.01/05/003	LC	National Driving Training Institute, Phuentsholing	0.009	0.148	-0.139
117.01/05/004	LC	National Institute for Zorig Chusum, Thimphu	0.081	0.081	0.000
117.01/05/005	LC	Trashi Yangtse Institute for Zorig Chusum		0.070	-0.070
117.01/05/006	LC	Construction Training Centre, NTTA, Thimphu		0.314	-0.314
118.01/01	LC	Cabinet Secretariat, Thimphu		0.769	-0.769
120.01/01	LC	Office of Legal Affairs, Thimphu	0.025	0.324	-0.299
120.01/01/001/1.03	LC	Drafting the Constitution of the Kingdom, OLA		0.168	-0.168
120.01/01/001/1292	PLC	S/thening of Office of Legal Affairs, Thimphu		0.082	-0.082
201.01/01	LC	Ministry of Home and Cultural Affairs, Thimphu		0.204	-0.204
201.01/01/001/9.00/1082	PLC	SCDMD Project, Ministry of Home Affairs, Thimphu	0.004	0.134	-0.131
201.01/01/002/002.00	LC	Ministry of Home and Cultural Affairs, Thimphu		1.151	-1.151
201.01/03	LC	Royal Bhutan Police, (HQ)	0.051	4.625	-4.575
201.01/06	LC	Ministry of Home Affairs, Trashichhoe Dzong	0.061	0.160	-0.099
201.01/06/002	PLC	Indo-Bhutan Cooperation Project, Department of Survey	0.003		0.003
201.01/07	LC	Department of Immigration & Census, Thimphu		2.499	-2.499
202.01/01	LC	Ministry of Finance Secretariat, Thimphu	0.004	2.612	-2.609
202.01/01/001/1143	PLC	HRD for NFS (Austrian), Ministry of Finance, Tashichho Dzong	0.032	0.032	0.000
202.01/08	LC	Department of Budget and Accounts, Ministry of Finance, Thimphu		1.601	-1.601
202.01/09	LC	Department of Revenue and Customs, Ministry of Finance, Thimphu	1.264	2.049	-0.786
202.01/09/001/1027	PLC	Institutional S/thening of DRC, MOF, Tashichhoe Dzong	0.475	0.759	-0.284
202.01/09/002	LC	Regional Revenue & Customs Office, Thimphu	0.508	0.541	-0.033
202.01/09/003	LC	Regional Revenue & Customs Office, P/ling	0.005	1.436	-1.431
202.01/09/004	LC	Regional Revenue & Customs Office, Samtse		0.208	-0.208

Table J 9: SCHEDULE OF MISCELLANEOUS RECEIPTS AND PAYMENTS
FISCAL YEAR 2002-2003

(Nu. in Millions)					
			Receipts	Payments	Net Position
Account Number	Account Type	Operating Unit	(a)	(b)	(a) - (b)
202.01/09/005	LC	Regional Revenue & Customs, Gelephu	0.044	0.060	-0.016
202.01/09/006	LC	Regional Revenue & Customs Office, S/Jongkhar	0.000	0.343	-0.343
202.01/10	LC	Department of Aid & Debt Mgt., Ministry of Finance, Thimphu	0.093	0.394	-0.301
202.01/10/002/0789	PLC	SDS-Operational Budget, SDS, Thimphu		0.045	-0.045
202.01/10/002/1176	PLC	Type III Project, SDS, Thimphu		0.174	-0.174
202.01/10/002/1183	PLC	SDF Project, SDS, Thimphu		0.279	-0.279
202.01/10/004	LC	Department of Aid & Debt Mgt. (Debt Service), Thimphu	0.093	0.186	-0.093
202.01/11	LC	Department of Budget & Accounts (CPE Accounts), Thimphu	0.001	0.435	-0.435
202.01/12	LC	Department of National Properties, MOF, Thimphu	0.002		0.002
202.01/12/01	LC	Department of National Properties (D/Works), MOF, Thimphu		1.965	-1.965
203.01/01	LC	Ministry of Foreign Affairs, Thimphu	1.471	3.984	-2.512
203.01/13/01/001.00	LC	PMB, New York, Ministry of Foreign Affairs, Thimphu	11.872	124.624	-112.752
203.01/13/01/002.00	LC	PMB, Geneva, Ministry of Foreign Affairs, Thimphu	2.821	3.503	-0.682
203.01/13/02/001.00	LC	RBE, New Delhi, Ministry of Foreign Affairs, Thimphu	6.944	8.455	-1.511
203.01/13/02/002.00	LC	RBE, Dhaka, Ministry of Foreign Affairs, Thimphu	18.036	2.023	16.013
203.01/13/02/003.00	LC	RBE Kuwait, Ministry of Foreign Affairs, Thimphu	0.062	0.290	-0.228
203.01/13/02/004.00	LC	RBE, Bangkok, Ministry of Foreign Affairs, Thimphu	0.300	1.006	-0.707
204.01/01	LC	Ministry of Health and Education, Thimphu		0.226	-0.226
204.01/04/001	LC	Department of Employment & Labour	0.373	0.766	-0.393
204.01/04/1540	PLC	I/tutional Capacity Dev. of Dept. of Employment & Labour	0.006	0.013	-0.006
204.01/14	LC	Ministry of Health & Education, Thimphu	0.140	1.080	-0.940
204.01/14.01	PLC	Ministry of Health & Education, Thimphu		0.455	-0.455
204.01/14.02	PLC	Ministry of Health & Education, Thimphu		1.343	-1.343
204.01/14/001/005	LC	Education Central Store, Phuentsholing	0.174	0.190	-0.016
204.01/14/003.00/1072	PLC	Ministry of Health & Education, Thimphu		6.208	-6.208
204.01/14/003.00/1084	PLC	Ministry of Health & Education, Thimphu	1.621	4.919	-3.298
204.01/14/003/005	LC	Youth Guidance & Counselling Division, Education Department		0.315	-0.315
204.01/14/006/006	LC	National Institute of Education, Samtse	0.100	0.367	-0.268
204.01/14/006/007	LC	National Institute of Education, Paro		0.078	-0.078
204.01/14/006/009	LC	Institute of Language & Culture Studies, Semtokha	0.153		0.153
204.01/14/006/010	LC	Sherubtse College, Kanglung	0.064	1.050	-0.987
204.01/14/1089	PLC	Ministry of Health & Education, Thimphu		0.020	-0.020
204.01/15	LC	Ministry of Health & Education, Thimphu	0.004	0.123	-0.118
204.01/15.01	PLC	Ministry of Health & Education, Thimphu	0.526	0.026	0.500
204.01/15.02	PLC	Ministry of Health & Education, Thimphu		0.710	-0.710

Table J 9: SCHEDULE OF MISCELLANEOUS RECEIPTS AND PAYMENTS
FISCAL YEAR 2002-2003

(Nu. in Millions)					
			Receipts	Payments	Net Position
Account Number	Account Type	Operating Unit	(a)	(b)	(a) - (b)
204.01/15/002/003	LC	Medical Supply Depot, Phuentsholing	0.005		0.005
204.01/15/003/008	LC	Ministry of Health & Education, Thimphu		0.001	-0.001
204.01/15/003/009	LC	RWSS Central Stores, Phuentsholing	0.028	0.044	-0.016
204.01/15/003/0441	PLC	Regional Referral Hospital Const. (GOI), Mongar		0.008	-0.008
204.01/15/003/0448	PLC	Expansion of JDWNR Hospital (GOI)		3.884	-3.884
204.01/15/004/002	LC	JDW, National Referral Hospital, Thimphu	0.077	0.142	-0.065
204.01/15/004/006	LC	Trashigang Hospital	0.008	0.397	-0.389
204.01/15/005/006	LC	Malaria Eradication Program, Gelephu	0.641	0.521	0.120
204.01/15/0981	PLC	Ministry of Health & Education, Thimphu	1.157	6.863	-5.706
204.01/15/1078	PLC	Ministry of Health & Education, Thimphu		0.009	-0.009
204.01/15/1271	PLC	Ministry of Health & Education, Thimphu	0.015	0.305	-0.289
204.01/15/1545	PLC	Ministry of Health & Education, Thimphu	0.005	0.008	-0.004
204.01/15/1586	PLC	Health Sector Program Support (HSPS) Phase III		0.188	-0.188
205.01/01	LC	Ministry of Agriculture Secretariat, Thimphu	0.053	1.396	-1.344
205.01/01/001/003/1089	PLC	Land Use Planning Project, Ministry of Agriculture, Thimphu		0.015	-0.015
205.01/01/001/004	LC	Agriculture Central Store, Phuentsholing		0.020	-0.020
205.01/01/002/001	LC	National Biodiversity Centre, Serbithang		0.433	-0.433
205.01/01/002/002/1089	PLC	National Herbarium & Flora Project, Serbithang		0.366	-0.366
205.01/01/002/003/1252	PLC	National Bio-diversity Centre, Serbithang	0.029	0.220	-0.191
205.01/01/002/004/1165	PLC	National Bio-diversity Centre, Serbithang	0.115	0.040	0.075
205.01/01/003/001	PLC	Natural Resource Training Institute, Lobesa	0.207	0.567	-0.360
205.01/01/004/001/1122	PLC	Wang Watershed Management Project, Paro	1.020	0.371	0.649
205.01/01/004/003/1122	PLC	Divisional Forest Office, Gedu - (WWMP Support)	0.046	0.046	0.000
205.01/01/004/005/1122	PLC	Forest Resource Dev. Division, Thimphu - (WWMP Support)	0.001	0.009	-0.008
205.01/01/004/006/1122	PLC	Forest Extension Division, MOA, Thimphu - (WWMP Support)		0.018	-0.018
205.01/01/005	LC	Quality Control & Regulatory Services, MOA, Thimphu	0.102	0.002	0.100
205.01/16	LC	Department of Agriculture, MOA, Thimphu	0.032	0.734	-0.702
205.01/16/002/001	LC	Integrated Pest Management Project, Semtokha	0.001	0.472	-0.471
205.01/16/002/005	LC	Sustn'ble Soil Fert. & Plant Nutrient Mgt. Project, Semtokha	0.022	0.172	-0.150
205.01/16/002/006	LC	Post Harvest Unit, MOA, Paro	0.101	0.383	-0.282
205.01/16/002/007/873	PLC	Soil Survey & Land Resources Project, Semtokha		0.139	-0.139
205.01/16/002/010/997	PLC	Integrated Horticulture Dev. Project, MOA, Thimphu	0.240	0.203	0.038
205.01/16/003/001	LC	RNR-Research Centre, Bajo, Wangdue Phodrang	0.220	0.167	0.053
205.01/16/003/002	LC	RNR-Research Centre, Yusipang	0.263	0.118	0.145
205.01/16/003/003	LC	RNR - RC, Bumthang	0.794	0.821	-0.027

Table J 9: SCHEDULE OF MISCELLANEOUS RECEIPTS AND PAYMENTS
FISCAL YEAR 2002-2003

(Nu. in Millions)					
			Receipts	Payments	Net Position
Account Number	Account Type	Operating Unit	(a)	(b)	(a) - (b)
205.01/16/003/003/1095	PLC	RNR-Research Centre, Bumthang,	0.741	0.043	0.698
205.01/16/004/001/974	PLC	Ministry of Agriculture, Thimphu	0.080	0.072	0.008
205.01/16/005/001	PLC	Project Facilitation Office, Khangma	0.075	0.166	-0.091
205.01/16/005/002	PLC	Trashigang Dzongkhag RNR Sector	0.497	2.546	-2.050
205.01/16/005/004	PLC	Mongar Dzongkhag RNR Sector	1.037	1.039	-0.002
205.01/16/005/006	PLC	Lhuentse Dzongkhag RNR Sector	0.039	0.162	-0.123
205.01/16/005/008	PLC	Trashi Yangtse Dzongkhag RNR Sector	0.024	2.465	-2.441
205.01/16/005/010	PLC	Pema Gatshel Dzongkhag RNR Sector	0.022	0.027	-0.005
205.01/16/005/012	PLC	Samdrup Jongkhar Dzongkhag RNR Sector	0.587	0.656	-0.069
205.01/16/005/014	PLC	Regional Livestock Breeding Centre, Lingmithang	0.001	0.091	-0.090
205.01/16/005/015	PLC	Regional Mithun Breeding Farm, Arong	0.284	0.284	0.000
205.01/16/005/017	PLC	RNR-Research Centre, Khangma	0.337	0.408	-0.072
205.01/16/005/021	PLC	National Nublang Farm, Trashiyangphu	0.507	0.560	-0.053
205.01/16/006/001	LC	Paro Valley Development Project		0.032	-0.032
205.01/16/006/002	LC	Central Machinery Unit, MOA, Bumthang	0.032		0.032
205.01/16/007/001	PLC	East Central Region-Agriculture Dev. Project, PMU, Zhemgang	0.004	0.004	0.000
205.01/17	LC	Department of Livestock, MOA, Thimphu	0.146	1.666	-1.520
205.01/17/002/001	LC	National Jersey Breeding Farm, Samtse	0.007		0.007
205.01/17/002/004	LC	National Pig Breeding Centre, Wangchutaba	0.007	0.012	-0.005
205.01/17/002/005	LC	Regional Poultry Breeding Centre, Paro	0.106	0.214	-0.108
205.01/17/002/008	LC	National Livestock Breeding Programme, W/taba	0.138		0.138
205.01/17/002/009	LC	National Horse & Brown Swiss Cross Breeding Program, Bumthang	0.038	0.050	-0.012
205.01/17/002/010	LC	Regional Poultry & Pig Breeding Centre	0.126	0.170	-0.044
205.01/17/003/001	LC	Royal Vety. Epidemiology Centre, Serbithang		0.057	-0.057
205.01/17/003/004	LC	Regional Veterinary Laboratory, Gedu	0.013	0.006	0.007
205.01/17/003/005	LC	Regional Veterinary Laboratory, Khaling		0.019	-0.019
205.01/17/003/007	LC	Regional Veterinary Laboratory Gelephu	0.007	0.076	-0.070
205.01/17/004/001	LC	Agriculture Machinery Centre, Paro	0.073	0.112	-0.039
205.01/18	LC	Department of Forestry, MOA, Thimphu	0.169	0.555	-0.386
205.01/18/001/003	LC	Forest Resources Dev. Division, Thimphu		0.029	-0.029
205.01/18/002/001	LC	Divisional Forest Office, Bumthang	0.001		0.001
205.01/18/002/002	LC	Divisional Forest Office, Tsirang	0.030	0.176	-0.146
205.01/18/002/007	LC	Divisional FOrest Office, Mongar	0.110	0.221	-0.111
205.01/18/002/008	LC	Forestry Services Division, Paro	0.031	0.031	0.000
205.01/18/002/010	LC	Divisional Forest Office, S/Jongkhar	0.020	0.112	-0.092

Table J 9: SCHEDULE OF MISCELLANEOUS RECEIPTS AND PAYMENTS
FISCAL YEAR 2002-2003

(Nu. in Millions)					
			Receipts	Payments	Net Position
Account Number	Account Type	Operating Unit	(a)	(b)	(a) - (b)
205.01/18/002/011	LC	Divisional Forest Office, Samtse	0.029	0.124	-0.095
205.01/18/002/013	LC	Forestry Services Division, Trashigang	0.669	1.125	-0.455
205.01/18/002/014	LC	Divisional Forest Office, Thimphu	0.095	0.069	0.025
205.01/18/002/017	LC	Divisional Forest Office, Wangdue Phodrang	0.085	0.181	-0.096
205.01/18/002/018	LC	Divisional Forest Office, Gedu	2.198	3.759	-1.560
205.01/18/003/003/1004	PLC	Bhutan German Sustain'ble RNR Dev. Proj. Lobesa	0.665	0.665	0.000
205.01/18/004/001/681	PLC	Jigme Singye Wangchuk National Park, Trongsa	0.884	0.884	0.000
205.01/18/004/002	LC	Royal Manas National Park, Gelephu	0.183	0.505	-0.323
205.01/18/004/002/1217	PLC	Royal Manas National Park, Gelephu		0.000	0.000
205.01/18/004/004	LC	Jigme Singye Wangchuk National Park, Trongsa		0.034	-0.034
205.01/18/004/004/1217	PLC	Jigme Singye Wangchuk National Park, Trongsa		0.014	-0.014
205.01/18/004/007	LC	Bomdeling Wildlife Sanctuary, Trashi Yangtse	0.007	0.466	-0.460
205.01/18/004/007/1089	PLC	Bomdeling Wildlife Sanctuary, Trashi Yangtse	0.370	1.029	-0.658
205.01/18/004/007/1217	PLC	Bomdeling Wildlife Sanctuary, Tashi Yangtse	0.235	0.484	-0.248
205.01/18/004/008/1377	PLC	Thrumshingla National Park, Ura, Bumthang		0.264	-0.264
205.01/18/005/001	LC	Bhutan Forestry Institute, Taba	0.132	0.325	-0.193
205.01/18/006/001	LC	Project Facilitation Office, Khangma	0.009	0.013	-0.004
206.01/01	LC	Ministry of Trade & Industry Secretariat, Thimphu	0.260	0.352	-0.093
206.01/01/001/006.00/1089	PLC	ESPS Project, PPD, MTI, Thimphu	0.013	0.128	-0.115
206.01/01/001/006.00/1504	PLC	Rural Enterprise Development Programme, MTI		0.000	0.000
206.01/01/002/004.00	LC	Regional Trade & Industry Office, MTI, Gelephu		0.000	0.000
206.01/01/002/005.00	LC	Regional Trade & Industry Office, MTI, Samdrup Jongkhar	0.001		0.001
206.01/20	LC	Department of Geology & Mines, MTI, Thimphu	0.215	0.419	-0.204
206.01/20/001/006.00/1541	PLC	Slope Stability & Environmental Analysis, MTI, Thimphu		0.028	-0.028
206.01/20/1	LC	Dept. of Geology & Mines (Deposit Works), MTI, Thimphu	2.168	2.272	-0.104
206.01/21	LC	Department of Energy, Ministry of Trade & Industry, Thimphu	49.344	61.045	-11.701
206.01/21/002/006.00/0212	PLC	Flood Warning Unit (Hydromet), DoE, Thimphu	0.027	0.874	-0.848
206.01/21/002/016.00/1361	PLC	Ministry of Trade & Industry, Thimphu	1.465	4.172	-2.707
206.01/22	LC	Department of Industry, Ministry of Trade & Industry, Thimphu	0.685	0.691	-0.005
206.01/23	LC	Department of Tourism, Ministry of Trade & Industry, Thimphu		0.350	-0.350
207.01/01	LC	Ministry of Communications Secretariat, Thimphu	0.000	0.029	-0.028
207.01/24	LC	Department of Roads, Ministry of Communications, Thimphu	0.014	0.068	-0.055
207.01/24/001/4.00/1247	PLC	Ministry of Communications, Thimphu		0.024	-0.024
207.01/24/001/5.00/1191	PLC	Ministry of Communications, Thimphu	0.010	2.103	-2.093
207.01/24/002	LC	Roads Maintenance Unit, DOR, Trongsa	0.653	1.026	-0.372

Table J 9: SCHEDULE OF MISCELLANEOUS RECEIPTS AND PAYMENTS
FISCAL YEAR 2002-2003

(Nu. in Millions)					
			Receipts	Payments	Net Position
Account Number	Account Type	Operating Unit	(a)	(b)	(a) - (b)
207.01/24/002/1296	PLC	Roads Maintenance Section, Trongsa		0.319	-0.319
207.01/24/003	LC	Roads Maintenance Unit, DOR, Lobesa	0.622	17.453	-16.831
207.01/24/003/1296	PLC	Roads Maintenance Section, Lobeyasa		0.183	-0.183
207.01/24/004	LC	Roads Maintenance Unit, DOR, Mongar	0.189	1.689	-1.500
207.01/24/004/1247	PLC	Lhuentse-Dungkar Roads, DOR, Mongar	0.039	0.039	0.000
207.01/24/005	LC	Roads Maint. Section, DOR, MOC, Thimphu		10.333	-10.333
207.01/24/005/01	LC	Roads Maint. Section, (DOR), MOC, Thimphu	0.400	0.401	-0.001
207.01/24/005/02	LC	Independent Roads Maintenance Section, Chhukha	1.149	0.804	0.345
207.01/24/006	LC	Roads Maint. Unit, DOR, Zhemgang	2.154	5.304	-3.150
207.01/24/006/1247	PLC	Roads Maint. Section, DOR, Zhemgang	1.564	1.564	0.000
207.01/24/007	LC	Roads Maint. Unit, DOR, Sarpang	5.637	5.847	-0.210
207.01/24/008	LC	Roads Maint. Unit, DOR, Phuentsholing	4.908	9.260	-4.352
207.01/24/009	LC	Roads Maint. Unit, DOR, Tashigang	3.110	7.388	-4.279
207.01/24/009/1247	PLC	Roads Maint. Section DOR, Trashigang	2.641	3.802	-1.161
207.01/24/009/1296	PLC	Roads Maintenance Section, Trashigang	0.180	0.180	0.000
207.01/24/01	LC	Ministry of Communications, Thimphu		0.170	-0.170
207.01/24/010/1138	PLC	Ministry of Communications, Thimphu	0.283		0.283
207.01/24/010/1372	PLC	Ministry of Communications, Thimphu	0.094		0.094
207.01/24/011	LC	Suspension Bridge Section, Store Sub Unit, Dept. of Roads, P/ling		0.191	-0.191
207.01/24/012	LC	Central Stores Unit, DOR, Phuentsholing	0.325	0.276	0.050
207.01/24/012/01	LC	Central Stores Unit, DOR, Phuentsholing	2.560	80.567	-78.007
207.01/24/013/0005	PLC	Ministry of Communications, Thimphu		2.255	-2.255
207.01/24/014	LC	Road Maintenance Section, DOR, Chhukha	0.016		0.016
207.01/25	LC	Department of Civil Aviation, Paro		0.422	-0.422
207.01/26	LC	Dept. of Urban Dev. & Housing, Ministry of Communications, Thimphu		16.499	-16.499
207.01/26/002	LC	City Corporation, Phuntsholing	0.600	1.324	-0.723
207.01/26/002/5.00/1136	PLC	City Corporation, Phuentsholing		0.133	-0.133
207.01/26/003/1.00/1136	PLC	Ministry of Communications, Thimphu		0.447	-0.447
207.01/26/003/2.00/1136	PLC	City Corporation, Thimphu		4.537	-4.537
207.01/26/004/1246	PLC	Ministry of Communications, Thimphu		0.195	-0.195
207.01/26/004/2.00/1246	PLC	Dzongkhag Administration, Zhemgang		0.450	-0.450
207.01/26/004/4.00/1246	PLC	Dzongkhag Administration, Trongsa	0.310	0.245	0.065
207.01/26/004/5.00/1246	PLC	Dzongkhag Administration, Paro		1.068	-1.068
207.01/26/004/7.00/1246	PLC	Dzongkhag Administration, Lhuentse	0.336	0.336	0.000
207.01/26/004/8.00/1246	PLC	Dzongkhag Administration, Wangdue Phodrang	0.557	0.813	-0.255

Table J 9: SCHEDULE OF MISCELLANEOUS RECEIPTS AND PAYMENTS
FISCAL YEAR 2002-2003

			(Nu. in Millions)		
			Receipts	Payments	Net Position
Account Number	Account Type	Operating Unit	(a)	(b)	(a) - (b)
207.01/26/004/9.00/1246	PLC	Dzongkhag Administration, Bumthang	0.094	0.605	-0.511
207.01/26/005/1164	PLC	Ministry of Communications, Thimphu	0.024	3.606	-3.582
207.01/27	LC	Department of Road Safety & Transport Authority, MOC, Thimphu	0.626	0.723	-0.097
401.01	LC	Dzongkhag Administration, Chhukha	-0.469	8.684	-9.152
401.01/01/003.01	LC	Dzong Construction Project, Chhukha	0.019	0.038	-0.019
401.01/16/1122	PLC	Dzongkhag Administration, Chhukha	0.159	0.270	-0.111
402.01	LC	Dzongkhag Administration, Ha.	1.061	2.362	-1.301
402.01/16/1122	PLC	Dzongkhag Administration, Ha	0.211	0.289	-0.078
402.02	LC	Bjee Geog, Ha Dzongkhag	0.018	0.018	0.000
402.03	LC	Kastho Geog, Ha Dzongkhag	0.018	0.018	0.000
402.04	LC	Sambekha Geog, Ha Dzongkhag	0.018	0.018	0.000
402.05	LC	Sama Geog, Ha Dzongkhag	0.018	0.018	0.000
402.06	LC	Uesu Geog, Ha Dzongkhag	0.018	0.018	0.000
403.01	LC	Dzongkhag Administration, Paro.	0.341	3.531	-3.190
403.01/01/04/0002	LC	Taktshang Reconstruction Project, Paro	0.127	1.613	-1.485
403.01/16/1122	PLC	Dzongkhag Administration, Paro	0.077	0.464	-0.388
403.02	LC	Dobshari Geog, Paro Dzongkhag	0.009	0.009	0.000
403.04	LC	Dotey Geog, Paro Dzongkhag	0.014	0.014	0.000
404.01	LC	Dzongkhag Administration, Samtse.	0.735	3.740	-3.006
405.01	LC	Dzongkhag Administration, Tsirang	0.031	0.107	-0.076
405.05	LC	Gosheling Geog, Tsirang Dzongkhag		0.005	-0.005
405.06	LC	Rangthangling Geog, Tsirang Dzongkhag		0.002	-0.002
405.07	LC	Kikhorthang Geog, Tsirang Dzongkhag		0.004	-0.004
405.09	LC	Patale Geog, Tsirang Dzongkhag		0.003	-0.003
405.10	LC	Phuentenchhu Geog, Tsirang Dzongkhag		0.003	-0.003
405.11	LC	Semjong Geog, Tsirang Dzongkhag		0.003	-0.003
405.13	LC	Tsirangtoe Geog, Tsirang Dzongkhag		0.003	-0.003
406.01	LC	Dzongkhag Administration, Dagana	0.226	1.866	-1.640
406.10	LC	Tshendayang Geog, Dagana Dzongkhag	0.018		0.018
406.12	LC	Tseza Geog, Dagana Dzongkhag	0.001	0.001	0.000
407.01	LC	Dzongkhag Administration, Punakha	0.552	2.717	-2.165
408.01	LC	Dzongkhag Administration, Wangdue Phodrang.	0.198	1.669	-1.472
408.11	LC	Phangyul Geog, Wangdue Phodrang Dzongkhag	0.001		0.001
409.01	LC	Dzongkhag Administration, Bumthang	1.746	2.710	-0.964
409.02	LC	Chhoekhor Geog, Bumthang Dzongkhag		0.000	0.000

Table J 9: SCHEDULE OF MISCELLANEOUS RECEIPTS AND PAYMENTS
FISCAL YEAR 2002-2003

			(Nu. in Millions)		
			Receipts	Payments	Net Position
Account Number	Account Type	Operating Unit	(a)	(b)	(a) - (b)
409.04	LC	Tang Geog, Bumthang Dzongkhag	0.030	0.030	0.000
410.01	LC	Dzongkhag Administration, Sarpang.	3.115	6.368	-3.253
410.04	LC	Dekiling Geog, Sarpang Dzongkhag		0.005	-0.005
410.05	LC	Doeban Geog, Sarpang Dzongkhag		0.003	-0.003
410.08	LC	Hilley Geog, Sarpang Dzongkhag		0.005	-0.005
410.12	LC	Sarpangtar Geog, Sarpang Dzongkhag		0.005	-0.005
410.14	LC	Singhi Geog, Sarpang Dzongkhag		0.005	-0.005
411.01	LC	Dzongkhag Administration, Zhemgang	0.264	1.572	-1.307
412.01	LC	Dzongkhag Administration, Trongsa	-0.259	4.979	-5.238
412.01/01/002/0002	LC	Dzong Renovation Project, Trongsa	1.794	1.827	-0.033
412.02	LC	Dragteng Geog, Trongsa Dzongkhag		0.015	-0.015
412.03	LC	Korphu Geog, Trongsa Dzongkhag		0.006	-0.006
412.06	LC	Tangbi Geog, Trongsa Dzongkhag	0.015		0.015
413.01	LC	Dzongkhag Administration, Lhuentse.	0.553	5.124	-4.571
413.02	LC	Gangzur Geog, Lhuentse Dzongkhag	0.000		0.000
413.04	LC	Khoma Geog, Lhuentse Dzongkhag	0.000		0.000
414.01	LC	Dzongkhag Administration, Mongar	-0.960	6.318	-7.278
415.01	LC	Dzongkhag Administration, Pema Gatsel.	0.593	1.318	-0.725
416.01	LC	Dzongkhag Administration, Samdrup Jongkhar.	2.163	1.214	0.949
416.05	LC	Gomdar Geog, Samdrup Jongkhar Dzongkhag	0.009	0.009	0.000
416.08	LC	Martshala Geog, Samdrup Jongkhar Dzongkhag	0.013	0.013	0.000
416.10	LC	Orong Geog, Samdrup Jongkhar Dzongkhag	0.022	0.022	0.000
417.01	LC	Dzongkhag Administration, Trashigang	0.943	6.930	-5.987
417.01/15/0981	PLC	Dzongkhag BHU Construction Project, Trashigang	1.363	0.847	0.516
418.01	LC	Dzongkhag Administration, Thimphu.	1.973	6.652	-4.679
418.01/15/0981	PLC	Dzongkhag BHU Construction Project, Thimphu	0.227	0.235	-0.007
418.01/16/1122	PLC	Dzongkhag Wang Watershed Mgt. Project, Thimphu	0.125	0.125	0.000
418.04	LC	Dagala Geog, Thimphu Dzongkhag	0.056	0.043	0.012
419.01	LC	Dzongkhag Administration, Gasa	0.372	1.112	-0.740
420.01	LC	Dzongkhag Administration, Trashy Yangtse	5.646	9.576	-3.930
		TOTAL	178.712	596.889	-418.176

Table J 10: SCHEDULE OF REVENUE RECEIPTS AND REMITTANCES
FISCAL YEAR 2002-2003

Account Number	Account Type	Operating Unit	(Nu. in Millions)		
			Receipts (a)	Payments (b)	Net Position (a) - (b)
101.01/01	LC	His Majesty's Secretariat, Thimphu	0.500	0.500	0.000
102.01/01	LC	National Assembly of Bhutan, Thimphu	0.342	0.335	0.008
103.01/01	LC	Royal Advisory Council, Thimphu	0.432	0.430	0.002
103.01/01/001/1357	PLC	Capacity Building of Royal Advisory Council, Thimphu	0.003	0.000	0.003
104.01/01	LC	Central Monastic Secretariat, Thimphu	0.198	0.198	0.000
104.01/01/001	PLC	Religion & Health Project, Central Monastic Secretariat, Thimphu	0.006	0.006	0.000
104.01/01/1326	PLC	D/phodrang Monastic School Construction, Thimphu	0.010	0.010	0.000
104.01/02	LC	Central Monk Bodies (Rabdey), CRA, Thimphu	0.094	0.094	0.000
105.01/01	LC	Department of Culture, Thimphu	1.243	1.129	0.114
105.01/01/006	LC	National Museum of Bhutan, Paro	0.133	0.132	0.000
106.01/001	LC	High Court, Thimphu	0.693	0.693	0.000
106.01/002	LC	District Court, Thimphu	0.051	0.051	0.000
106.01/003	LC	District Court, Trashigang	0.016	0.016	0.000
106.01/004	LC	District Court, Wangdue Phodrang	0.030	0.030	0.000
106.01/005	LC	District Court, Punakha	0.025	0.025	0.000
106.01/006	LC	District Court, Sarpang	0.104	0.104	0.000
106.01/007	LC	District Court, Tsirang	0.032	0.032	0.000
106.01/008	LC	District Court, Paro	0.020	0.020	0.000
106.01/009	LC	District Court, Chhukha	0.036	0.036	0.000
106.01/01/001/007.00/1245	PLC	S/thening of Law Enforcement Agency - RBP, High Court	0.008	0.008	0.000
106.01/01/001/5.00/1313	PLC	Dissemination of Judicial Process, High Court, Thimphu	0.033	0.033	0.000
106.01/01/001/6.00/1286	PLC	Strengthening of Phuentsholing Court, AFD, High Court	0.179	0.179	0.000
106.01/010	LC	District Court, Samtse	0.083	0.083	0.000
106.01/011	LC	District Court, Samdrup Jongkhar	0.065	0.065	0.000
106.01/012	LC	District Court, Mongar	0.020	0.021	0.000
106.01/013	LC	District Court, Ha	0.024	0.024	0.000
106.01/014	LC	District Court, Trongsa	0.020	0.020	0.000
106.01/015	LC	District Court, Zhemgang	0.012	0.012	0.000
106.01/016	LC	District Court, Dagana	0.014	0.014	0.000
106.01/017	LC	District Court, Lhuentse	0.014	0.014	0.000
106.01/018	LC	District Court, Pema Gatshel	0.019	0.019	0.000

Table J 10: SCHEDULE OF REVENUE RECEIPTS AND REMITTANCES
FISCAL YEAR 2002-2003

Account Number	Account Type	Operating Unit	(Nu. in Millions)		
			Receipts (a)	Payments (b)	Net Position (a) - (b)
106.01/019	LC	District Court, Bumthang	0.018	0.018	0.000
106.01/020	LC	District Court, Gasa	0.010	0.010	0.000
106.01/021	LC	District Court, Trashigang	0.019	0.019	0.000
106.01/022	LC	Dungkhag Court, Phuentsholing	0.046	0.046	0.000
106.01/023	LC	Dungkhag Court, Wamrong	0.007	0.007	0.000
106.01/024	LC	Dungkhag Court, Gelephu	0.010	0.010	0.000
107.01/01	LC	Planning Commission Secretariat, Thimphu	0.412	0.412	0.000
107.01/01/001/1304	PLC	Pilot (SDGIN) Project, Planning Commission, Thimphu	0.127	0.127	0.000
107.01/01/001/1363	PLC	9FYP Formulation & Implementation Project, DoP, Thimphu	0.071	0.071	0.000
107.01/01/001/1506	PLC	Support to Development of Poverty Monitoring System, DoP	0.092	0.092	0.000
107.01/01/002/1364	PLC	S/thening of National Statistical System, CSO, Planning Commission	0.054	0.054	0.000
108.01/01	LC	Royal Audit Authority, Thimphu	1.160	1.160	0.000
108.01/01/001/1028	PLC	Royal Audit Authority, Thimphu	0.102	0.104	-0.002
108.01/01/003	LC	Regional Royal Audit Authority (Central), Bumthang	0.049	0.049	0.000
109.01/01	LC	Royal Civil Service Commission, Thimphu	0.392	0.391	0.000
109.01/01/002/0958	PLC	RCSC - UNDP HRMD Project	0.057	0.057	0.000
109.01/01/002/1133	PLC	RCSC - BTFEC HRD for Nature Conservation Section	0.000	0.000	0.000
109.01/01/002/1213	PLC	RCSC - NET SDA HRD Project - Phase II	0.003	0.003	0.000
109.01/01/002/1243	PLC	RCSC - NET SDA HRD for General Support Services	0.012	0.012	0.000
109.01/01/002/1300	PLC	RCSC - DANIDA S/thening of RCSC	0.030	0.030	0.000
111.01/01	LC	Bhutan Olympic Committee, Thimphu	0.040	0.040	0.000
112.01/01	LC	Dzongkha Development Commission, Thimphu	0.192	0.199	-0.007
112.01/01/001/1330	PLC	Dzongkha Integration Project, DDA, MOE	0.003	0.003	0.000
113.01	PLC	Punakha Dzong Renovation Project, Punakha	0.585	0.614	-0.029
114.01/01	LC	National Environment Commission, Thimphu.	0.312	0.297	0.016
114.01/01/001/0862	PLC	Green-House Gas Project, NEC, Thimphu	0.009	0.009	-0.001
114.01/01/001/1089	PLC	Environment Sector Program Support (ESPS), NEC	5.661	0.288	5.373
115.01/01	LC	Royal Institute of Management, Semtokha	0.760	0.744	0.016
115.01/01/1026	PLC	Institutional S/thening of RIM, Semtokha	0.167	0.167	-0.001
116.01/01	LC	Centre for Bhutan Studies, Thimphu	0.075	0.075	0.000
116.01/01/001/1132	PLC	Support to Centre for Bhutan Studies, Thimphu	0.003	0.003	0.000

Table J 10: SCHEDULE OF REVENUE RECEIPTS AND REMITTANCES
FISCAL YEAR 2002-2003

Account Number	Account Type	Operating Unit	(Nu. in Millions)		
			Receipts (a)	Payments (b)	Net Position (a) - (b)
117.01/01	LC	National Technical Training Authority, Thimphu	0.135	0.135	0.000
117.01/01/001/1375	PLC	Basic Skills Development Project, NTTA, Thimphu	1.186	0.553	0.632
117.01/05/001	LC	Royal Bhutan Institute of Technology, Kharbandi	1.837	1.828	0.009
117.01/05/002	LC	Royal Technical Institute, Kharbandi	0.894	0.894	0.000
117.01/05/003	LC	National Driving Training Institute, Phuentsholing	0.224	0.224	0.000
117.01/05/004	LC	National Institute for Zorig Chusum, Thimphu	0.318	0.241	0.077
117.01/05/004/1362	PLC	Institutional S/thening of NI ZC, Kawajangsa	0.089	0.096	-0.007
117.01/05/005	LC	Trashhi Yangtse Institute for Zorig Chusum	0.122	0.122	0.000
117.01/05/006	LC	Construction Training Centre, NTTA, Thimphu	0.049	0.049	0.000
118.01/01	LC	Cabinet Secretariat, Thimphu	0.104	0.104	0.000
120.01/01	LC	Office of Legal Affairs, Thimphu	0.032	0.032	0.000
120.01/01/001/1.03	LC	Drafting the Constitution of the Kingdom, OLA	0.042	0.042	0.000
120.01/01/001/1292	PLC	S/thening of Office of Legal Affairs, Thimphu	0.008	0.008	0.000
201.01/01	LC	Ministry of Home and Cultural Affairs, Thimphu	0.754	0.747	0.007
201.01/01/001/9.00/1082	PLC	SCDMD Project, Ministry of Home Affairs, Thimphu	0.035	0.036	-0.001
201.01/01/002/002.00	LC	Ministry of Home and Cultural Affairs, Thimphu	0.003	0.008	-0.005
201.01/03	LC	Royal Bhutan Police, (HQ)	2.628	2.626	0.002
201.01/06	LC	Ministry of Home Affairs, Trashichhoe Dzong	0.695	0.694	0.002
201.01/06/002	PLC	Indo-Bhutan Cooperation Project, Department of Survey	0.002	0.002	0.000
201.01/07	LC	Department of Immigration & Census, Thimphu	0.251	0.232	0.019
201.01/07/003.00/1112	PLC	Nat'nal Capacity Bldg. for Population Dev. Planning, MOHA, Thimphu	0.002	0.000	0.002
202.01/01	LC	Ministry of Finance Secretariat, Thimphu	1.158	1.122	0.036
202.01/01/001/1380	PLC	HRD for NFS (Helvatas), Ministry of Finance, Trashichhoe Dzong	0.000	0.000	0.000
202.01/08	LC	Department of Budget and Accounts, Ministry of Finance, Thimphu	0.406	0.406	0.000
202.01/09	LC	Department of Revenue and Customs, Ministry of Finance, Thimphu	1.305	1.294	0.011
202.01/09/001/1027	PLC	I/tutional S/thening of DRC, MOF, Tashichhoe Dzong	0.284	0.283	0.001
202.01/09/002	LC	Regional Revenue & Customs Office, Thimphu	0.125	0.125	0.000
202.01/09/003	LC	Regional Revenue & Customs Office, P/ling	0.767	0.767	0.000
202.01/09/004	LC	Regional Revenue & Customs Office, Samtse	0.205	0.205	0.000
202.01/09/005	LC	Regional Revenue & Customs, Gelephu	0.179	0.178	0.000
202.01/09/006	LC	Regional Revenue & Customs Office, S/Jongkhar	0.131	0.122	0.009

Table J 10: SCHEDULE OF REVENUE RECEIPTS AND REMITTANCES
FISCAL YEAR 2002-2003

Account Number	Account Type	Operating Unit	(Nu. in Millions)		
			Receipts (a)	Payments (b)	Net Position (a) - (b)
202.01/10	LC	Department of Aid & Debt Mgt., Ministry of Finance, Thimphu	0.193	0.193	0.000
202.01/10/002/0789	PLC	SDS-Operational Budget, SDS, Thimphu	0.011	0.006	0.005
202.01/10/002/1176	PLC	Type III Project, SDS, Thimphu	0.003	0.003	0.001
202.01/10/002/1183	PLC	SDF Project, SDS, Thimphu	0.000	0.007	-0.007
202.01/12	LC	Department of National Properties, MOF, Thimphu	1.049	1.049	0.000
202.01/12/01	LC	Department of National Properties (D/Works), MOF, Thimphu	0.056	0.052	0.004
203.01/01	LC	Ministry of Foreign Affairs, Thimphu	0.803	0.794	0.009
203.01/13/01/001.00	LC	PMB, New York, Ministry of Foreign Affairs, Thimphu	1.079	0.573	0.507
203.01/13/01/002.00	LC	PMB, Geneva, Ministry of Foreign Affairs, Thimphu	0.905	0.903	0.002
203.01/13/02/001.00	LC	RBE, New Delhi, Ministry of Foreign Affairs, Thimphu	0.938	1.398	-0.460
203.01/13/02/002.00	LC	RBE, Dhaka, Ministry of Foreign Affairs, Thimphu	1.163	0.025	1.138
203.01/13/02/003.00	LC	RBE Kuwait, Ministry of Foreign Affairs, Thimphu	0.196	0.111	0.085
203.01/13/02/004.00	LC	RBE, Bangkok, Ministry of Foreign Affairs, Thimphu	0.432	0.547	-0.115
204.01/01	LC	Ministry of Health and Education, Thimphu	0.656	0.652	0.004
204.01/04/001	LC	Department of Employment & Labour	0.207	0.207	0.000
204.01/04/1540	PLC	I/tutional Capacity Dev. of Dept. of Employment & Labour	0.048	0.048	0.000
204.01/14	LC	Ministry of Health & Education, Thimphu	2.803	2.817	-0.014
204.01/14.01	PLC	Ministry of Health & Education, Thimphu	0.137	0.136	0.002
204.01/14.02	PLC	Ministry of Health & Education, Thimphu	0.001	0.001	0.000
204.01/14/001/005	LC	Education Central Store, Phuentsholing	0.088	0.088	0.000
204.01/14/003.00/1072	PLC	Ministry of Health & Education, Thimphu	2.101	2.950	-0.849
204.01/14/003.00/1084	PLC	Ministry of Health & Education, Thimphu	0.304	0.304	0.000
204.01/14/003/005	LC	Youth Guidance & Counselling Division, Education Department	0.221	0.221	0.000
204.01/14/006/006	LC	National Institute of Education, Samtse	1.551	1.551	0.000
204.01/14/006/007	LC	National Institute of Education, Paro	1.422	1.412	0.011
204.01/14/006/009	LC	Institute of Language & Culture Studies, Semtokha	0.176	0.176	0.000
204.01/14/006/010	LC	Sherubtse College, Kanglung	2.239	2.239	0.000
204.01/14/1089	PLC	Ministry of Health & Education, Thimphu	0.092	0.091	0.001
204.01/14/1462	PLC	Ministry of Health & Education, Thimphu	0.171	0.171	0.000
204.01/14/1480	PLC	Ministry of Health & Education, Thimphu	0.067	0.000	0.067
204.01/15	LC	Ministry of Health & Education, Thimphu	1.774	2.074	-0.301

Table J 10: SCHEDULE OF REVENUE RECEIPTS AND REMITTANCES
FISCAL YEAR 2002-2003

Account Number	Account Type	Operating Unit	(Nu. in Millions)		
			Receipts (a)	Payments (b)	Net Position (a) - (b)
204.01/15.01	PLC	Ministry of Health & Education, Thimphu	0.145	0.145	0.000
204.01/15.02	PLC	Ministry of Health & Education, Thimphu	0.023	0.027	-0.004
204.01/15/002/003	LC	Medical Supply Depot, Phuentsholing	0.119	0.119	0.000
204.01/15/003/008	LC	Ministry of Health & Education, Thimphu	0.045	0.045	0.000
204.01/15/003/009	LC	RWSS Central Stores, Phuentsholing	0.253	0.253	0.000
204.01/15/003/0441	PLC	Regional Referral Hospital Const. (GOI), Mongar	0.110	0.110	0.000
204.01/15/003/0448	PLC	Expansion of JDWNR Hospital (GOI)	0.301	0.301	0.000
204.01/15/004/002	LC	JDW, National Referral Hospital, Thimphu	4.837	4.837	0.000
204.01/15/004/005	LC	Regional Referral Hospital, Mongar	1.036	1.036	0.000
204.01/15/004/006	LC	Trashigang Hospital	0.249	0.249	0.000
204.01/15/005/006	LC	Malaria Eradication Program, Gelephu	0.056	0.056	0.000
204.01/15/005/1496	PLC	Ministry of Health & Education, Thimphu	0.045	0.045	0.000
204.01/15/0981	PLC	Ministry of Health & Education, Thimphu	0.908	0.905	0.003
204.01/15/1078	PLC	Ministry of Health & Education, Thimphu	0.045	0.045	0.000
204.01/15/1271	PLC	Ministry of Health & Education, Thimphu	0.223	0.223	0.000
204.01/15/1545	PLC	Ministry of Health & Education, Thimphu	0.099	0.123	-0.024
204.01/15/1586	PLC	Health Sector Program Support (HSPS) Phase III	0.030	0.036	-0.006
205.01/01	LC	Ministry of Agriculture Secretariat, Thimphu	0.821	0.863	-0.042
205.01/01/001/003/1089	PLC	Land Use Planning Project, Ministry of Agriculture, Thimphu	0.113	0.113	0.000
205.01/01/001/004	LC	Agriculture Central Store, Phuentsholing	0.112	0.112	0.000
205.01/01/001/005/1089	PLC	Integrated Water Resources Mgt. Project, PPD, MOA, Thimphu	0.030	0.030	0.000
205.01/01/002/001	LC	National Biodiversity Centre, Serbithang	0.128	0.128	0.000
205.01/01/002/002/1089	PLC	National Herbarium & Flora Project, Serbithang	0.070	0.070	0.000
205.01/01/002/003/1252	PLC	National Bio-diversity Centre, Serbithang	0.124	0.125	-0.001
205.01/01/002/004/1165	PLC	National Bio-diversity Centre, Serbithang	0.047	0.059	-0.012
205.01/01/002/005/1337	PLC	On Farm PGR Conservation in Bhutan (BUCAP), Serbithang.	0.001	0.001	0.000
205.01/01/003/001	PLC	Natural Resource Training Institute, Lobesa	1.295	1.284	0.011
205.01/01/004/001	LC	Wang Watershed Management Project, Paro.	0.040	0.040	0.000
205.01/01/004/001/1122	PLC	Wang Watershed Management Project, Paro	0.150	0.129	0.020
205.01/01/004/003/1122	PLC	Divisional Forest Office, Gedu - (WWMP Support)	0.001	0.001	0.000
205.01/01/004/004/1122	PLC	Divisional Forest Office, Thimphu - (WWMP Support)	0.002	0.002	0.000

Table J 10: SCHEDULE OF REVENUE RECEIPTS AND REMITTANCES
FISCAL YEAR 2002-2003

Account Number	Account Type	Operating Unit	(Nu. in Millions)		
			Receipts (a)	Payments (b)	Net Position (a) - (b)
205.01/01/004/005/1122	PLC	Forest Resource Dev. Division, Thimphu - (WWMP Support)	0.005	0.005	0.000
205.01/01/004/006/1122	PLC	Forest Extension Division, MOA, Thimphu - (WWMP Support)	0.001	0.001	0.000
205.01/01/004/007/1122	PLC	Policy & Planning Division, MOA, Thimphu - (WWMP)	0.009	0.000	0.009
205.01/01/004/008/1122	PLC	RNR-Research Centre, Yusipang - (WWMP)	0.005	0.005	0.000
205.01/01/005	LC	Quality Control & Regulatory Services, MOA, Thimphu	0.393	0.019	0.374
205.01/16	LC	Department of Agriculture, MOA, Thimphu	0.555	0.558	-0.004
205.01/16/001/003/706	PLC	Nature Farming Project, MOA, Semtokha	0.012	0.012	0.000
205.01/16/002/001	LC	Integrated Pest Management Project, Semtokha	0.533	0.533	0.000
205.01/16/002/005	LC	Sustn'ble Soil Fert. & Plant Nutrient Mgt. Project, Semtokha	0.054	0.055	-0.001
205.01/16/002/006	LC	Post Harvest Unit, MOA, Paro	0.033	0.055	-0.022
205.01/16/002/007/873	PLC	Soil Survey & Land Resources Project, Semtokha	0.017	0.017	0.000
205.01/16/002/010/997	PLC	Integrated Horticulture Dev. Project, MOA, Thimphu	0.250	0.339	-0.089
205.01/16/002/016.00/1503	PLC	Rural Enterprise Dev. Programme, DRDS, MOA, Thimphu	0.007	0.007	0.000
205.01/16/003/001	LC	RNR-Research Centre, Bajo, Wangdue Phodrang	0.270	0.259	0.011
205.01/16/003/002	LC	RNR-Research Centre, Yusipang	0.362	0.362	0.000
205.01/16/003/002/1095	PLC	RNR- Research Centre, Yusipang	0.044	0.044	0.000
205.01/16/003/003	LC	RNR - RC, Bumthang	0.186	0.191	-0.005
205.01/16/003/003/1095	PLC	RNR-Research Centre, Bumthang,	0.052	0.048	0.004
205.01/16/004/001/974	PLC	Ministry of Agriculture, Thimphu	0.114	0.107	0.007
205.01/16/005/001	PLC	Project Facilitation Office, Khangma	0.138	0.133	0.005
205.01/16/005/002	PLC	Trashigang Dzongkhag RNR Sector	0.382	0.393	-0.010
205.01/16/005/004	PLC	Mongar Dzongkhag RNR Sector	0.105	0.115	-0.010
205.01/16/005/006	PLC	Lhuentse Dzongkhag RNR Sector	0.133	0.133	0.000
205.01/16/005/008	PLC	Trashi Yangtse Dzongkhag RNR Sector	0.241	0.241	0.000
205.01/16/005/010	PLC	Pema Gatsel Dzongkhag RNR Sector	0.065	0.076	-0.012
205.01/16/005/012	PLC	Samdrup Jongkhar Dzongkhag RNR Sector	0.274	0.274	0.000
205.01/16/005/014	PLC	Regional Livestock Breeding Centre, Lingmithang	0.035	0.035	0.000
205.01/16/005/015	PLC	Regional Mithun Breeding Farm, Arong	0.063	0.063	0.000
205.01/16/005/017	PLC	RNR-Research Centre, Khangma	0.240	0.277	-0.037
205.01/16/005/021	PLC	National Nublang Farm, Trashiyangphu	0.043	0.041	0.002
205.01/16/006/001	LC	Paro Valley Development Project	0.203	0.039	0.164

Table J 10: SCHEDULE OF REVENUE RECEIPTS AND REMITTANCES
FISCAL YEAR 2002-2003

Account Number	Account Type	Operating Unit	(Nu. in Millions)		
			Receipts (a)	Payments (b)	Net Position (a) - (b)
205.01/16/006/002	LC	Central Machinery Unit, MOA, Bumthang	0.164	0.170	-0.006
205.01/16/007/001	PLC	East Central Region-Agriculture Dev. Project, PMU, Zhemgang	0.011	0.011	0.000
205.01/17	LC	Department of Livestock, MOA, Thimphu	0.415	0.417	-0.002
205.01/17/002/001	LC	National Jersey Breeding Farm, Samtse	0.097	0.104	-0.007
205.01/17/002/002	LC	Brown Swiss Farm, Bumthang	0.005	0.005	0.000
205.01/17/002/003	LC	National Sheep Breeding Farm, Bumthang	0.089	0.089	0.000
205.01/17/002/004	LC	National Pig Breeding Centre, Wangchutaba	0.164	0.164	0.000
205.01/17/002/005	LC	Regional Poultry Breeding Centre, Paro	0.042	0.044	-0.002
205.01/17/002/006	LC	Regional Mithun Breeding Farm, Chhukha	0.236	0.236	0.000
205.01/17/002/007	LC	National Fodder Seed Prod. Centre, Bumthang	0.044	0.044	0.000
205.01/17/002/008	LC	National Livestock Breeding Programme, W/ataba	0.122	0.122	0.000
205.01/17/002/009	LC	National Horse & Brown Swiss Cross Breeding Program, Bumthang	0.037	0.036	0.000
205.01/17/002/010	LC	Regional Poultry & Pig Breeding Centre	0.082	0.090	-0.008
205.01/17/003/001	LC	Royal Vety. Epidemiology Centre, Serbithang	0.200	0.200	0.000
205.01/17/003/004	LC	Regional Veterinary Laboratory, Gedu	0.022	0.022	0.000
205.01/17/003/005	LC	Regional Veterinary Laboratory, Khaling	0.035	0.035	0.000
205.01/17/003/006	LC	Regional Veterinary Laboratory, Bumthang	0.006	0.006	0.000
205.01/17/003/007	LC	Regional Veterinary Laboratory Gelephu	0.023	0.023	0.001
205.01/17/004/001	LC	Agriculture Machinery Centre, Paro	0.107	0.107	0.000
205.01/18	LC	Department of Forestry, MOA, Thimphu	0.340	0.339	0.000
205.01/18/001/003	LC	Forest Resources Dev. Division, Thimphu	0.060	0.104	-0.044
205.01/18/002/001	LC	Divisional Forest Office, Bumthang	0.075	0.000	0.075
205.01/18/002/002	LC	Divisional Forest Office, Tsirang	0.062	0.062	0.000
205.01/18/002/004	LC	Forestry Services Division, Sarpang	1.018	1.035	-0.016
205.01/18/002/007	LC	Divisional Forest Office, Mongar	0.139	0.139	0.000
205.01/18/002/008	LC	Forestry Services Division, Paro	0.020	0.020	0.000
205.01/18/002/010	LC	Divisional Forest Office, S/Jongkhar	0.336	0.336	0.000
205.01/18/002/011	LC	Divisional Forest Office, Samtse	0.203	0.203	0.000
205.01/18/002/013	LC	Forestry Services Division, Trashigang	1.959	1.908	0.050
205.01/18/002/014	LC	Divisional Forest Office, Thimphu	0.081	0.082	-0.001
205.01/18/002/017	LC	Divisional Forest Office, Wangdue Phodrang	3.139	3.139	0.000

Table J 10: SCHEDULE OF REVENUE RECEIPTS AND REMITTANCES
FISCAL YEAR 2002-2003

Account Number	Account Type	Operating Unit	(Nu. in Millions)		
			Receipts (a)	Payments (b)	Net Position (a) - (b)
205.01/18/002/018	LC	Divisional Forest Office, Gedu	0.227	0.227	0.000
205.01/18/003/001/1507	PLC	Participatory Forest Mgt. Project, MOA, Thimphu	0.028	0.028	0.000
205.01/18/003/003	LC	Bhutan German Sustn'ble RNR Dev. Proj. Lobesa	0.031	0.031	0.000
205.01/18/003/003/1004	PLC	Bhutan German Sustn'ble RNR Dev. Proj. Lobesa	0.133	0.133	0.000
205.01/18/004/001/1217	PLC	Ministry of Agriculture, Thimphu	0.084	0.073	0.011
205.01/18/004/001/681	PLC	Jigme Singye Wangchuk National Park, Trongsa	0.189	0.190	-0.001
205.01/18/004/002	LC	Royal Manas National Park, Gelephu	0.060	0.060	0.000
205.01/18/004/002/1217	PLC	Royal Manas National Park, Gelephu	0.011	0.011	0.000
205.01/18/004/004	LC	Jigme Singye Wangchuk National Park, Trongsa	0.014	0.016	-0.001
205.01/18/004/004/1217	PLC	Jigme Singye Wangchuk National Park, Trongsa	0.005	0.005	0.000
205.01/18/004/005	LC	Jigme Dorji National Park, Gasa	0.009	0.009	0.000
205.01/18/004/005/1001	PLC	Ministry of Agriculture, Thimphu	0.031	0.000	0.031
205.01/18/004/005/1217	PLC	Jigme Dorji National Park, Gasa	0.011	0.011	0.000
205.01/18/004/007	LC	Bomdeling Wildlife Sanctuary, Trashy Yangtse	0.006	0.006	0.000
205.01/18/004/007/1089	PLC	Bomdeling Wildlife Sanctuary, Trashy Yangtse	0.139	0.139	0.001
205.01/18/004/007/1217	PLC	Bomdiling Wildlife Sanctuary, Tashi Yangtse	0.019	0.012	0.007
205.01/18/004/008	LC	Thrumshingla National Park, Ura, Bumthang	0.009	0.009	0.000
205.01/18/004/008/1217	PLC	Thrumshingla National Park, Ura, Bumthang	0.008	0.008	0.000
205.01/18/004/008/1377	PLC	Thrumshingla National Park, Ura, Bumthang	0.015	0.015	0.000
205.01/18/004/009/888	PLC	National Biodiversity Conservation Strategy Action Plan	0.016	0.016	0.000
205.01/18/004/010/1500	PLC	Wild Pig Management & Conservation, NCD, MOA, Thimphu	0.062	0.057	0.005
205.01/18/004/1005	PLC	Nature Conservation Division, Dept. of Forestry, MOA, Thimphu	0.001	0.001	0.000
205.01/18/005/001	LC	Bhutan Forestry Institute, Taba	0.303	0.249	0.054
205.01/18/006/001	LC	Project Facilitation Office, Khangma	0.172	0.172	0.000
206.01/01	LC	Ministry of Trade & Industry Secretariat, Thimphu	0.870	0.864	0.006
206.01/01/001/006.00/1089	PLC	ESPS Project, PPD, MTI, Thimphu	0.047	0.047	0.000
206.01/01/001/006.00/1504	PLC	Rural Enterprise Development Programme, MTI	0.006	0.000	0.006
206.01/01/002/003.00	LC	Regional Trade & Industry Office, MTI, Phuentsholing	0.190	0.190	0.000
206.01/01/002/004.00	LC	Regional Trade & Industry Office, MTI, Gelephu	2.673	2.673	0.000
206.01/01/002/005.00	LC	Regional Trade & Industry Office, MTI, Samdrup Jongkhar	0.011	0.011	0.000
206.01/19	LC	Department of Trade, MTI, Thimphu	0.151	0.605	-0.454

Table J 10: SCHEDULE OF REVENUE RECEIPTS AND REMITTANCES
FISCAL YEAR 2002-2003

Account Number	Account Type	Operating Unit	(Nu. in Millions)		
			Receipts (a)	Payments (b)	Net Position (a) - (b)
206.01/20	LC	Department of Geology & Mines, MTI, Thimphu	0.404	0.494	-0.090
206.01/20/1	LC	Dept. of Geology & Mines (Deposit Works), MTI, Thimphu	0.019	0.021	-0.002
206.01/21	LC	Department of Energy, Ministry of Trade & Industry, Thimphu	1.561	1.746	-0.185
206.01/21/002/006.00/0212	PLC	Flood Warning Unit (Hydromet), DoE, Thimphu	0.055	0.056	0.000
206.01/21/002/016.00/1361	PLC	Ministry of Trade & Industry, Thimphu	0.989	0.989	0.000
206.01/22	LC	Department of Industry, Ministry of Trade & Industry, Thimphu	0.789	0.802	-0.014
206.01/23	LC	Department of Tourism, Ministry of Trade & Industry, Thimphu	0.229	0.229	0.000
206.01/23/001/007	LC	Hotel & Tourism Mgt. Training Institute, MTI	0.005	0.000	0.005
206.01/23/1190	PLC	Department of Tourism, Ministry of Trade & Industry, Thimphu	0.032	0.032	0.000
207.01/01	LC	Ministry of Communications Secretariat, Thimphu	1.380	1.371	0.009
207.01/01/005/4.00/1526	PLC	Ministry of Communications, Thimphu	0.083	0.083	0.000
207.01/24	LC	Department of Roads, Ministry of Communications, Thimphu	2.333	1.612	0.721
207.01/24/001/011.00/1577	PLC	Environment Friendly Road Construction (EFRC), DOR, Thimphu	0.043	0.043	0.000
207.01/24/001/4.00/1247	PLC	Ministry of Communications, Thimphu	0.018	0.018	0.000
207.01/24/001/5.00/1191	PLC	Ministry of Communications, Thimphu	0.003	0.003	0.000
207.01/24/001/6.00/1296	PLC	Ministry of Communications, Thimphu	0.003	0.003	0.000
207.01/24/002	LC	Roads Maintenance Unit, DOR, Trongsa	0.123	0.123	0.000
207.01/24/002/1296	PLC	Roads Maintenance Section, Trongsa	0.064	0.064	0.000
207.01/24/003	LC	Roads Maintenance Unit, DOR, Lobesa	4.608	4.588	0.020
207.01/24/003/1296	PLC	Roads Maintenance Section, Lobesa	0.037	0.037	0.000
207.01/24/004	LC	Roads Maintenance Unit, DOR, Mongar	0.442	0.438	0.004
207.01/24/004.00/1562	PLC	Suspension Bridge Programme-Phase V, DoR, Thimphu	0.064	0.063	0.001
207.01/24/004/01	LC	Roads Maint. Section, DOR, Mongar	0.030	0.030	0.000
207.01/24/004/1247	PLC	Lhuentse-Dungkar Roads, DOR, Mongar	1.207	1.207	0.000
207.01/24/004/1296	PLC	Roads Maintenance Section, Lingmithang	0.125	0.125	0.000
207.01/24/005	LC	Roads Maint. Section, DOR, MOC, Thimphu	0.637	0.637	0.000
207.01/24/005/01	LC	Roads Maint. Section, (DOR), MOC, Thimphu	0.004	0.004	0.000
207.01/24/005/02	LC	Independent Roads Maintenance Section, Chhukha	0.280	0.273	0.007
207.01/24/006	LC	Roads Maint. Unit, DOR, Zhemgang	0.130	0.130	0.000
207.01/24/006/1247	PLC	Roads Maint. Section, DOR, Zhemgang	0.299	0.299	0.000
207.01/24/007	LC	Roads Maint. Unit, DOR, Sarpang	2.054	2.054	0.000

Table J 10: SCHEDULE OF REVENUE RECEIPTS AND REMITTANCES
FISCAL YEAR 2002-2003

Account Number	Account Type	Operating Unit	(Nu. in Millions)		
			Receipts	Payments	Net Position
			(a)	(b)	(a) - (b)
207.01/24/008	LC	Roads Maint. Unit, DOR, Phuentsholing	1.404	1.404	0.000
207.01/24/009	LC	Roads Maint. Unit, DOR, Tashigang	0.306	0.306	0.000
207.01/24/009/1247	PLC	Roads Maint. Section DOR, Trashigang	0.429	0.429	0.000
207.01/24/01	LC	Ministry of Communications, Thimphu	0.659	0.503	0.157
207.01/24/010/1138	PLC	Ministry of Communications, Thimphu	0.079	0.079	0.000
207.01/24/010/1372	PLC	Ministry of Communications, Thimphu	0.097	0.170	-0.072
207.01/24/011	LC	Suspension Bridge Section, Store Sub Unit, DoR, P/ling	0.159	0.159	0.000
207.01/24/012	LC	Central Stores Unit, DOR, Phuentsholing	0.196	0.196	0.000
207.01/24/012/01	LC	Central Stores Unit, DOR, Phuentsholing	2.683	1.841	0.842
207.01/24/013/0005	PLC	Ministry of Communications, Thimphu	0.042	0.273	-0.231
207.01/24/014	LC	Road Maintenance Section, DOR, Chhukha	0.070	0.067	0.004
207.01/25	LC	Department of Civil Aviation, Paro	0.422	0.491	-0.069
207.01/26	LC	Dept. of Urban Dev. & Housing, Thimphu	4.385	5.027	-0.642
207.01/26/002	LC	City Corporation, Phuntsholing	0.287	0.287	0.000
207.01/26/002/5.00/1136	PLC	City Corporation, Phuentsholing	0.135	0.114	0.021
207.01/26/003/1.00/1136	PLC	Ministry of Communications, Thimphu	0.025	0.022	0.003
207.01/26/003/2.00/1136	PLC	City Corporation, Thimphu	3.694	0.000	3.694
207.01/26/004/1246	PLC	Ministry of Communications, Thimphu	0.415	0.414	0.001
207.01/26/004/2.00/1246	PLC	Dzongkhag Administration, Zhemgang	0.090	0.090	0.000
207.01/26/004/4.00/1246	PLC	Dzongkhag Administration, Trongsa	0.124	0.123	0.001
207.01/26/004/5.00/1246	PLC	Dzongkhag Administration, Paro	0.456	0.456	0.000
207.01/26/004/6.00/1246	PLC	Dzongkhag Administration, Trashi Yangtse	0.042	0.042	0.000
207.01/26/004/7.00/1246	PLC	Dzongkhag Administration, Lhuentse	0.067	0.067	0.000
207.01/26/004/8.00/1246	PLC	Dzongkhag Administration, Wangdue Phodrang	0.163	0.163	0.001
207.01/26/004/9.00/1246	PLC	Dzongkhag Administration, Bumthang	0.073	0.072	0.000
207.01/26/005/1164	PLC	Ministry of Communications, Thimphu	1.131	1.161	-0.030
207.01/27	LC	Deptt. of Road Safety & Transport Authority, MOC, Thimphu	0.334	0.690	-0.355
401.01	LC	Dzongkhag Administration, Chhukha	4.583	4.514	0.069
401.01/01/003.01	LC	Dzong Construction Project, Chhukha	0.382	0.382	0.000
401.01/16/1122	PLC	Dzongkhag Administration, Chhukha	0.007	0.007	0.000
402.01	LC	Dzongkhag Administration, Ha.	0.684	0.684	0.000

Table J 10: SCHEDULE OF REVENUE RECEIPTS AND REMITTANCES
FISCAL YEAR 2002-2003

Account Number	Account Type	Operating Unit	(Nu. in Millions)		
			Receipts (a)	Payments (b)	Net Position (a) - (b)
403.01	LC	Dzongkhag Administration, Paro.	0.584	0.564	0.020
403.01/01/04/0002	LC	Taktshang Reconstruction Project, Paro	0.100	0.100	0.000
403.01/16/1122	PLC	Dzongkhag Administration, Paro	0.028	0.028	0.000
403.02	LC	Dobshari Geog, Paro Dzongkhag	0.003	0.003	0.000
403.04	LC	Dotey Geog, Paro Dzongkhag	0.004	0.004	0.000
404.01	LC	Dzongkhag Administration, Samtse.	1.396	1.379	0.017
404.02	LC	Bara Geog, Samtse Dzongkhag	0.002	0.002	0.000
404.03	LC	Biru Geog, Samtse Dzongkhag	0.002	0.002	0.000
404.04	LC	Charghare Geog, Samtse Dzongkhag	0.002	0.002	0.000
404.05	LC	Chengmari Geog, Samtse Dzongkhag	0.002	0.002	0.000
404.06	LC	Denchhukha Geog, Samtse Dzongkhag	0.002	0.002	0.000
404.07	LC	Dorokha Geog, Samtse Dzongkhag	0.002	0.002	0.000
404.08	LC	Dumtoe Geog, Samtse Dzongkhag	0.002	0.002	0.000
404.09	LC	Ghumauney Geog, Samtse Dzongkhag	0.002	0.002	0.000
404.10	LC	Lhahareni Geog, Samtse Dzongkhag	0.002	0.002	0.000
404.11	LC	Mayona Geog, Samtse Dzongkhag	0.002	0.002	0.000
404.12	LC	Nainital Geog, Samtse Dzongkhag	0.002	0.002	0.000
404.13	LC	Pagli Geog, Samtse Dzongkhag	0.002	0.002	0.000
404.14	LC	Samtse Geog, Samtse Dzongkhag	0.002	0.002	0.000
404.15	LC	Sibsu Geog, Samtse Dzongkhag	0.002	0.002	0.000
404.16	LC	Tading Geog, Samtse Dzongkhag	0.002	0.002	0.000
404.17	LC	Tendu Geog, Samtse Dzongkhag	0.002	0.002	0.000
405.01	LC	Dzongkhag Administration, Tsirang	1.514	1.561	-0.047
406.01	LC	Dzongkhag Administration, Dagana	0.231	0.234	-0.003
407.01	LC	Dzongkhag Administration, Punakha	1.683	1.683	0.001
408.01	LC	Dzongkhag Administration, Wangdue Phodrang.	1.285	1.233	0.052
409.01	LC	Dzongkhag Administration, Bumthang	1.017	0.989	0.028
409.02	LC	Chhoekhor Geog, Bumthang Dzongkhag	0.001	0.000	0.001
409.03	LC	Chhume Geog, Bumthang Dzongkhag	0.001	0.000	0.001
409.04	LC	Tang Geog, Bumthang Dzongkhag	0.010	0.000	0.010
410.01	LC	Dzongkhag Administration, Sarpang.	2.183	2.203	-0.020

Table J 10: SCHEDULE OF REVENUE RECEIPTS AND REMITTANCES
FISCAL YEAR 2002-2003

Account Number	Account Type	Operating Unit	(Nu. in Millions)		
			Receipts (a)	Payments (b)	Net Position (a) - (b)
410.02	LC	Bhur Geog, Sarpang Dzongkhag	0.001	0.002	-0.001
410.03	LC	Chuzangang Geog, Sarpang Dzongkhag	0.001	0.002	-0.001
410.04	LC	Dekiling Geog, Sarpang Dzongkhag	0.002	0.002	0.000
410.05	LC	Doeban Geog, Sarpang Dzongkhag	0.002	0.002	0.000
410.06	LC	Deorali Geog, Sarpang Dzongkhag	0.001	0.002	-0.001
410.07	LC	Gelephu Geog, Sarpang Dzongkhag	0.001	0.002	-0.001
410.08	LC	Hilley Geog, Sarpang Dzongkhag	0.002	0.002	0.000
410.09	LC	Jigmechoeling Geog, Sarpang Dzongkhag	0.001	0.002	-0.001
410.10	LC	Kalikhola Geog, Sarpang Dzongkhag	0.001	0.002	-0.001
410.11	LC	Nichula Geog, Sarpang Dzongkhag	0.001	0.002	-0.001
410.12	LC	Sarpangtar Geog, Sarpang Dzongkhag	0.002	0.002	0.000
410.13	LC	Sershong Geog, Sarpang Dzongkhag	0.001	0.002	-0.001
410.14	LC	Singhi Geog, Sarpang Dzongkhag	0.002	0.002	0.000
410.16	LC	Umling(Lalai) Geog, Sarpang Dzongkhag	0.001	0.002	-0.001
411.01	LC	Dzongkhag Administration, Zhemgang	2.120	2.291	-0.172
411.01/15/0981	PLC	Dzongkhag BHU Construction Project, Zhemgang	0.020	0.020	0.000
411.04	LC	Nangkor Geog, Zhemgang Dzongkhag	0.005	0.005	0.000
411.05	LC	Ngangla Geog, Zhemgang Dzongkhag	0.001	0.001	0.000
411.06	LC	Pangkhar Geog, Zhemgang Dzongkhag	0.000	0.000	0.000
411.08	LC	Trong Geog, Zhemgang Dzongkhag	0.005	0.005	0.000
412.01	LC	Dzongkhag Administration, Trongsa	1.383	1.049	0.334
412.01/01/002/0002	LC	Dzong Renovation Project, Trongsa	0.208	0.208	0.000
412.01/01/002/1171	PLC	Dzong Renovation Project, Trongsa	0.129	0.129	0.000
413.01	LC	Dzongkhag Administration, Lhuentse.	1.196	1.194	0.002
413.02	LC	Gangzur Geog, Lhuentse Dzongkhag	0.002	0.002	0.000
413.03	LC	Jarey Geog, Lhuentse Dzongkhag	0.002	0.002	0.000
413.04	LC	Khoma Geog, Lhuentse Dzongkhag	0.002	0.002	0.000
413.05	LC	Kurtoe Geog, Lhuentse Dzongkhag	0.002	0.002	0.000
413.06	LC	Lingjey Geog, Lhuentse Dzongkhag	0.002	0.002	0.000
413.07	LC	Menbi Geog, Lhuentse Dzongkhag	0.002	0.002	0.000
413.08	LC	Metsho Geog, Lhuentse Dzongkhag	0.002	0.002	0.000

Table J 10: SCHEDULE OF REVENUE RECEIPTS AND REMITTANCES
FISCAL YEAR 2002-2003

Account Number	Account Type	Operating Unit	(Nu. in Millions)		
			Receipts (a)	Payments (b)	Net Position (a) - (b)
413.09	LC	Tshenkhar Geog, Lhuentse Dzongkhag	0.002	0.002	0.000
414.01	LC	Dzongkhag Administration, Mongar	2.450	2.229	0.221
414.03	LC	Chali Geog, Mongar Dzongkhag	0.001	0.000	0.001
414.05	LC	Dramtse Geog, Mongar Dzongkhag	0.002	0.001	0.001
414.06	LC	Drepong Geog, Mongar Dzongkhag	0.000	0.000	0.000
414.07	LC	Gongdue Geog, Mongar Dzongkhag	0.000	0.000	0.000
414.09	LC	Kengkhar Geog, Mongar Dzongkhag	0.000	0.000	0.000
414.12	LC	Saleng Geog, Mongar Dzongkhag	0.000	0.000	0.000
414.14	LC	Silambi Geog, Mongar Dzongkhag	0.000	0.000	0.000
415.01	LC	Dzongkhag Administration, Pema Gatshel.	1.121	1.037	0.084
415.02	LC	Changshing Geog, Pema Gatshel Dzongkhag	0.003	0.002	0.001
415.03	LC	Chhimung Geog, Pema Gatshel Dzongkhag	0.017	0.010	0.007
415.04	LC	Dungme Geog, Pema Gatshel Dzongkhag	0.002	0.002	0.000
415.05	LC	Khar Geog, Pema Gatshel Dzongkhag	0.005	0.004	0.001
415.06	LC	Shumar geog, Pema Gatshel Dzongkhag	0.011	0.011	0.000
415.07	LC	Yurung Geog, Pema Gatshel Dzongkhag	0.002	0.002	0.000
415.08	LC	Zobel Geog, Pema Gatshel Dzongkhag	0.020	0.005	0.015
416.01	LC	Dzongkhag Administration, Samdrup Jongkhar.	2.143	2.143	0.001
416.02	LC	Phuntshothang Geog, Samdrup Jongkhar Dzongkhag	0.002	0.002	0.000
416.03	LC	Pemethang Geog, Samdrup Jongkhar Dzongkhag	0.002	0.002	0.000
416.04	LC	Dechenling Geog, Samdrup Jongkhar Dzongkhar	0.002	0.002	0.000
416.05	LC	Gomdar Geog, Samdrup Jongkhar Dzongkhag	0.004	0.004	0.000
416.06	LC	Langchenphu Geog, Samdrup Jongkhar Dzongkhag	0.002	0.002	0.000
416.07	LC	Lauri Geog, Samdrup Jongkhar Dzongkhag	0.002	0.002	0.000
416.08	LC	Martshala Geog, Samdrup Jongkhar Dzongkhag	0.005	0.005	0.000
416.09	LC	Norbugang Geog, Samdrup Jongkhar Dzongkhag	0.002	0.002	0.000
416.10	LC	Orong Geog, Samdrup Jongkhar Dzongkhag	0.008	0.008	0.000
416.11	LC	Samrang Geog, Samdrup Jongkhar Dzongkhag	0.001	0.001	0.000
416.12	LC	Serthi Geog, Samdrup Jongkhar Dzongkhag	0.002	0.002	0.000
417.01	LC	Dzongkhag Administration, Trashigang	3.063	2.880	0.183
418.01	LC	Dzongkhag Administration, Thimphu.	4.624	5.859	-1.235

Table J 10: SCHEDULE OF REVENUE RECEIPTS AND REMITTANCES
FISCAL YEAR 2002-2003

Account Number	Account Type	Operating Unit	(Nu. in Millions)		
			Receipts (a)	Payments (b)	Net Position (a) - (b)
418.01/16/1122	PLC	Dzongkhag Wang Watershed Mgt. Project, Thimphu	0.047	0.036	0.011
418.02	LC	Babi Geog, Thimphu Dzongkhag	0.002	0.001	0.000
418.03	LC	Chang Geog, Thimphu Dzongkhag	0.002	0.001	0.000
418.04	LC	Dagala Geog, Thimphu Dzongkhag	0.002	0.002	0.000
418.05	LC	Gayney Geog, Thimphu Dzongkhag	0.002	0.001	0.000
418.06	LC	Kawang Geog, Thimphu Dzongkhag	0.002	0.001	0.000
418.07	LC	Lingshi Geog, Thimphu Dzongkhag	0.002	0.001	0.000
418.08	LC	Mewang Geog, Thimphu Dzongkhag	0.002	0.002	0.000
418.09	LC	Naro Geog, Thimphu Dzongkhag	0.002	0.001	0.000
418.10	LC	Soe Geog, Thimphu Dzongkhag	0.002	0.001	0.000
418.12	LC	Toebi Geog, Thimphu Dzongkhag	0.002	0.001	0.000
419.01	LC	Dzongkhag Administration, Gasa	0.179	0.174	0.004
419.02	LC	Goenkhamé Geog, Gasa Dzongkhag	0.002	0.002	0.000
419.03	LC	Goenkhatoe Geog, Gasa Dzongkhag	0.002	0.002	0.000
419.04	LC	Laya Geog, Gasa Dzongkhag	0.008	0.008	0.000
419.05	LC	Lunana Gewog, Gasa Dzongkhag	0.002	0.002	0.000
420.01	LC	Dzongkhag Administration, Trashí Yangtse	1.166	1.165	0.000
420.02	LC	Bumdiling Gewog, Trashí Yangtse Dzongkhag	0.000	0.000	0.000
420.03	LC	Jamkhar Gewog, Trashí Yangtse Dzongkhag	0.000	0.000	0.000
420.04	LC	Khamdang Gewog, Trashí Yangtse Dzongkhag	0.000	0.000	0.000
420.05	LC	Ramjar Gewog, Trashí Yangtse Dzongkhag	0.000	0.000	0.000
420.06	LC	Toetscho Gewog, Trashí Yangtse Dzongkhag	0.000	0.000	0.000
420.07	LC	Tongshang Gewog, Trashí Yangtse Dzongkhag	0.000	0.000	0.000
420.08	LC	Yalang Gewog, Trashí Yangtse Dzongkhag	0.000	0.000	0.000
420.09	LC	Yangtse Gewog, Trashí Yangtse Dzongkhag	0.000	0.000	0.000
		TOTAL	152.699	142.900	9.799

Table J 11: SCHEDULE OF ADVANCES AND SUSPENCES					
FISCAL YEAR 2002-2003					
				(Nu. in Millions)	
			Receipts	Payments	Net Position
Account Number	Account Type	Operating Unit	(a)	(b)	(a) - (b)
101.01/01	LC	His Majesty's Secretariat, Thimphu	0.347	0.764	-0.417
102.01/01	LC	National Assembly of Bhutan, Thimphu	1.050	1.176	-0.125
103.01/01	LC	Royal Advisory Council, Thimphu	0.643	0.642	0.001
104.01/01	LC	Central Monastic Secretariat, Thimphu	8.234	8.788	-0.554
104.01/01/001	PLC	Religion & Health Project, Central Monastic Secretariat, Thimphu	1.365	1.355	0.010
104.01/01/1326	PLC	D/phodrang Monastic School Construction, Thimphu	0.353	0.308	0.045
104.01/02	LC	Central Monk Bodies (Rabdey), CRA, Thimphu	117.026	117.029	-0.003
105.01/01	LC	Department of Culture, Thimphu	8.696	9.949	-1.253
105.01/01/006	LC	National Museum of Bhutan, Paro	0.891	0.857	0.034
106.01/001	LC	High Court, Thimphu	1.499	1.498	0.001
106.01/002	LC	District Court, Thimphu	0.046	0.095	-0.049
106.01/003	LC	District Court, Trashigang	0.085	0.085	0.000
106.01/004	LC	District Court, Wangdue Phodrang	0.278	0.276	0.002
106.01/005	LC	District Court, Punakha	0.100	0.104	-0.003
106.01/006	LC	District Court, Sarpang	0.436	0.436	0.000
106.01/007	LC	District Court, Tsirang	0.103	0.104	-0.001
106.01/008	LC	District Court, Paro	0.086	0.086	0.000
106.01/009	LC	District Court, Chhukha	0.350	0.371	-0.021
106.01/01/001/5.00/1313	PLC	Dissemination of Judicial Process, High Court, Thimphu	0.005		0.005
106.01/01/001/6.00/1286	PLC	Strengthening of Phuentsholing Court, AFD, High Court	2.758	0.145	2.613
106.01/010	LC	District Court, Samtse	0.235	0.235	0.000
106.01/011	LC	District Court, Samdrup Jongkhar	0.047	0.113	-0.066
106.01/012	LC	District Court, Mongar	0.336	0.344	-0.008
106.01/013	LC	District Court, Ha	0.262	0.262	0.000
106.01/014	LC	District Court, Trongsa	0.234	0.237	-0.002
106.01/017	LC	District Court, Lhuentse	0.072	0.085	-0.013
106.01/018	LC	District Court, Pema Gatshel	0.092	0.100	-0.007
106.01/019	LC	District Court, Bumthang	0.371	0.372	-0.001
106.01/020	LC	District Court, Gasa	0.091	0.106	-0.015
106.01/021	LC	District Court, Trashy Yangtse	0.229	0.230	-0.002
106.01/022	LC	Dungkhag Court, Phuentsholing	0.042	0.042	0.000

Table J 11: SCHEDULE OF ADVANCES AND SUSPENCES					
FISCAL YEAR 2002-2003					
			(Nu. in Millions)		
			Receipts	Payments	Net Position
Account Number	Account Type	Operating Unit	(a)	(b)	(a) - (b)
106.01/023	LC	Dungkhag Court, Wamrong	0.086	0.121	-0.036
106.01/024	LC	Dungkhag Court, Gelephu	0.305	0.307	-0.002
107.01/01	LC	Planning Commission Secretariat, Thimphu	2.444	2.196	0.248
107.01/01/001/1363	PLC	9FYP Formulation & Implementation Project, DoP, Thimphu	3.950	3.950	0.000
107.01/01/001/1506	PLC	Support to Dev. of Poverty Monitoring System, DoP, Thimphu	0.090	0.659	-0.569
107.01/01/002/1364	PLC	S/thening of National Statistical Syste, CSO, Planning Commission	1.620	1.620	0.000
108.01/01	LC	Royal Audit Authority, Thimphu	7.894	10.509	-2.614
108.01/01/001/1028	PLC	Royal Audit Authority, Thimphu	22.735	14.676	8.059
108.01/01/003	LC	Regional Royal Audit Authority (Central), Bumthang	0.541	1.170	-0.630
109.01/01	LC	Royal Civil Service Commission, Thimphu	8.569	6.160	2.409
109.01/01/002/0206	PLC	RCSC - GOI Scholarship	0.004	0.018	-0.014
109.01/01/002/1300	PLC	RCSC- DANIDA S/thening of RCSC	0.052	0.052	0.000
111.01/01	LC	Bhutan Olympic Committee, Thimphu	19.418	16.678	2.740
112.01/01	LC	Dzongkha Development Commission, Thimphu	1.317	1.311	0.006
113.01	PLC	Punakha Dzong Renovation Project, Punakha	30.768	18.568	12.200
114.01/01	LC	National Environment Commission, Thimphu.	1.086	1.826	-0.740
114.01/01/001/0862	PLC	Green-House Gas Project, NEC, Thimphu	0.980	0.870	0.111
114.01/01/001/1089	PLC	Environment Sector Program Support (ESPS), NEC	0.026	6.102	-6.076
115.01/01	LC	Royal Institute of Management, Semtokha	3.809	2.568	1.241
115.01/01/1026	PLC	Institutional S/thening of RIM, Semtokha	4.963	4.271	0.693
116.01/01	LC	Centre for Bhutan Studies, Thimphu	0.797	0.823	-0.027
116.01/01/001/1132	PLC	Support to Centre for Bhutan Studies, Thimphu	0.160	0.159	0.001
117.01/01	LC	National Technical Training Authority, Thimphu	1.246	1.142	0.104
117.01/01/001/1375	PLC	Basic Skills Development Project, NTTA, Thimphu	8.514	13.950	-5.436
117.01/05/001	LC	Royal Bhutan Institute of Technology, Kharbandi	4.782	5.114	-0.332
117.01/05/002	LC	Royal Technical Institute, Kharbandi	2.841	2.748	0.094
117.01/05/003	LC	National Driving Training Institute, Phuentsholing	0.072	0.065	0.008
117.01/05/004	LC	National Institute for Zorig Chusum, Thimphu	1.482	1.969	-0.487
117.01/05/004/1362	PLC	Institutional S/thening of NI ZC, Kawajangsa	1.564	9.667	-8.102
117.01/05/005	LC	Trashi Yangtse Institute for Zorig Chusum	0.137	0.151	-0.014
117.01/05/006	LC	Construction Training Centre, NTTA, Thimphu	0.490	0.564	-0.074
118.01/01	LC	Cabinet Secretariat, Thimphu	2.899	3.074	-0.175

Table J 11: SCHEDULE OF ADVANCES AND SUSPENCES					
FISCAL YEAR 2002-2003					
			(Nu. in Millions)		
			Receipts	Payments	Net Position
Account Number	Account Type	Operating Unit	(a)	(b)	(a) - (b)
120.01/01	LC	Office of Legal Affairs, Thimphu	0.156	0.130	0.026
120.01/01/001/1.03	LC	Drafting the Constitution of the Kingdom, OLA	0.007		0.007
120.01/01/001/1292	PLC	S/thening of Office of Legal Affairs, Thimphu	0.267	0.267	0.000
201.01/01	LC	Ministry of Home and Cultural Affairs, Thimphu	14.807	6.083	8.724
201.01/01/001/9.00/1082	PLC	SCDMD Project, Ministry of Home Affairs, Thimphu	7.545	7.445	0.100
201.01/01/002/002.00	LC	Ministry of Home and Cultural Affairs, Thimphu	2.913	2.931	-0.018
201.01/03	LC	Royal Bhutan Police, (HQ)	26.536	28.578	-2.043
201.01/06	LC	Ministry of Home Affairs, Trashichhoe Dzong	2.810	2.529	0.281
201.01/06/002	PLC	Indo-Bhutan Cooperation Project, Department of Survey	0.242	0.610	-0.368
201.01/07	LC	Department of Immigration & Census, Thimphu	9.216	12.180	-2.964
202.01/01	LC	Ministry of Finance Secretariat, Thimphu	56.357	39.206	17.151
202.01/01/001/1143	PLC	HRD for NFS (Austrian), Ministry of Finance, Tashichho Dzong	3.744	1.639	2.105
202.01/01/001/1380	PLC	HRD for NFS (Helvatas), Ministry of Finance, Trashichhoe Dzong	1.036	1.037	-0.001
202.01/08	LC	Department of Budget and Accounts, Ministry of Finance, Thimphu	3.160	3.248	-0.088
202.01/08/1578	PLC	I/tutional Dev. & Capacity Bldg. of F/cial Mgt. & A/ting Staff of RGOB		0.534	-0.534
202.01/09	LC	Department of Revenue and Customs, Ministry of Finance, Thimphu	10.525	10.647	-0.122
202.01/09/001/1027	PLC	I/tutional S/thening of DRC, MOF, Tashichhoe Dzong	4.888	5.235	-0.347
202.01/09/002	LC	Regional Revenue & Customs Office, Thimphu	0.920	0.904	0.016
202.01/09/003	LC	Regional Revenue & Customs Office, P/ling	2.601	2.945	-0.343
202.01/09/004	LC	Regional Revenue & Customs Office, Samtse	0.808	0.809	-0.001
202.01/09/005	LC	Regional Revenue & Customs, Gelephu	0.364	0.715	-0.351
202.01/09/006	LC	Regional Revenue & Customs Office, S/Jongkhar	0.838	0.802	0.036
202.01/10	LC	Department of Aid & Debt Mgt., Ministry of Finance, Thimphu	1.541	1.680	-0.139
202.01/10/002/0789	PLC	SDS-Operational Budget, SDS, Thimphu	0.170	0.196	-0.026
202.01/10/002/1176	PLC	Type III Project, SDS, Thimphu	1.823	1.223	0.599
202.01/10/002/1183	PLC	SDF Project, SDS, Thimphu	12.363	3.141	9.222
202.01/11	LC	Department of Budget & Accounts (CPE Accounts), Thimphu		0.036	-0.036
202.01/12	LC	Department of National Properties, MOF, Thimphu	1.229	1.191	0.038
202.01/12/01	LC	Department of National Properties (D/Works), MOF, Thimphu	2.071	2.392	-0.321
203.01/01	LC	Ministry of Foreign Affairs, Thimphu	11.047	12.238	-1.190
203.01/13/01/001.00	LC	PMB, New York, Ministry of Foreign Affairs, Thimphu	3.495	3.380	0.116
203.01/13/01/002.00	LC	PMB, Geneva, Ministry of Foreign Affairs, Thimphu	1.299	1.783	-0.484

Table J 11: SCHEDULE OF ADVANCES AND SUSPENCES					
FISCAL YEAR 2002-2003					
			(Nu. in Millions)		
			Receipts	Payments	Net Position
Account Number	Account Type	Operating Unit	(a)	(b)	(a) - (b)
203.01/13/02/001.00	LC	RBE, New Delhi, Ministry of Foreign Affairs, Thimphu	2.981	3.889	-0.908
203.01/13/02/002.00	LC	RBE, Dhaka, Ministry of Foreign Affairs, Thimphu	2.512	19.810	-17.298
204.01/01	LC	Ministry of Health and Education, Thimphu	2.268	2.332	-0.064
204.01/04/001	LC	Department of Employment & Labour	2.492	2.468	0.024
204.01/04/1540	PLC	I/tutional Capacity Dev. of Dept. of Employment & Labour	0.737	1.017	-0.280
204.01/14	LC	Ministry of Health & Education, Thimphu	18.879	18.275	0.604
204.01/14.01	PLC	Ministry of Health & Education, Thimphu	3.322	2.862	0.460
204.01/14.02	PLC	Ministry of Health & Education, Thimphu	8.041	7.174	0.867
204.01/14/001/005	LC	Education Central Store, Phuentsholing	0.146	0.180	-0.034
204.01/14/003.00/1072	PLC	Ministry of Health & Education, Thimphu	39.582	10.938	28.644
204.01/14/003.00/1084	PLC	Ministry of Health & Education, Thimphu	13.136	14.759	-1.623
204.01/14/003/005	LC	Youth Guidance & Counselling Division, Education Department	5.217	11.439	-6.223
204.01/14/006/006	LC	National Institute of Education, Samtse	1.679	2.071	-0.392
204.01/14/006/007	LC	National Institute of Education, Paro	11.001	11.244	-0.244
204.01/14/006/009	LC	Institute of Language & Culture Studies, Semtokha	0.133	0.141	-0.008
204.01/14/006/010	LC	Sherubtse College, Kanglung	5.176	3.746	1.431
204.01/14/1079	PLC	Ministry of Health & Education, Thimphu	0.553	0.240	0.313
204.01/14/1089	PLC	Ministry of Health & Education, Thimphu	3.900	9.799	-5.899
204.01/14/1462	PLC	Ministry of Health & Education, Thimphu	0.857	0.857	0.000
204.01/14/1480	PLC	Ministry of Health & Education, Thimphu	0.171	0.504	-0.333
204.01/15	LC	Ministry of Health & Education, Thimphu	30.206	40.099	-9.893
204.01/15.01	PLC	Ministry of Health & Education, Thimphu	15.011	15.046	-0.035
204.01/15.02	PLC	Ministry of Health & Education, Thimphu	13.970	13.406	0.565
204.01/15/003/008	LC	Ministry of Health & Education, Thimphu	1.042	0.061	0.981
204.01/15/003/009	LC	RWSS Central Stores, Phuentsholing	0.065	0.055	0.009
204.01/15/003/0441	PLC	Regional Referral Hospital Const. (GOI), Mongar	1.958	2.218	-0.259
204.01/15/003/0448	PLC	Expansion of JDWNR Hospital (GOI)	10.655	6.539	4.116
204.01/15/004/002	LC	JDW, National Referral Hospital, Thimphu	6.931	6.981	-0.050
204.01/15/004/005	LC	Regional Referral Hospital, Mongar	0.100	0.100	0.000
204.01/15/004/006	LC	Trashigang Hospital	0.017	0.017	0.000
204.01/15/005/006	LC	Malaria Eradication Program, Gelephu	0.038	0.038	0.000
204.01/15/005/1496	PLC	Ministry of Health & Education, Thimphu	4.867	4.867	0.000

Table J 11: SCHEDULE OF ADVANCES AND SUSPENCES					
FISCAL YEAR 2002-2003					
			(Nu. in Millions)		
			Receipts	Payments	Net Position
Account Number	Account Type	Operating Unit	(a)	(b)	(a) - (b)
204.01/15/0981	PLC	Ministry of Health & Education, Thimphu	47.995	29.731	18.263
204.01/15/1078	PLC	Ministry of Health & Education, Thimphu	6.668	8.557	-1.889
204.01/15/1271	PLC	Ministry of Health & Education, Thimphu	23.270	24.084	-0.815
204.01/15/1545	PLC	Ministry of Health & Education, Thimphu	2.516	5.153	-2.637
204.01/15/1586	PLC	Health Sector Program Support (HSPS) Phase III	1.473	0.258	1.214
205.01/01	LC	Ministry of Agriculture Secretariat, Thimphu	4.480	3.526	0.954
205.01/01/001/003/1089	PLC	Land Use Planning Project, Ministry of Agriculture, Thimphu	6.178	4.013	2.166
205.01/01/001/004	LC	Agriculture Central Store, Phuentsholing	0.054	0.037	0.017
205.01/01/001/005/1089	PLC	Integrated Water Resources Mgt. Project, PPD, MOA, Thimphu	1.128	1.106	0.022
205.01/01/002/001	LC	National Biodiversity Centre, Serbithang	0.925	5.429	-4.503
205.01/01/002/002/1089	PLC	National Herbarium & Flora Project, Serbithang	3.736	0.620	3.116
205.01/01/002/003/1252	PLC	National Bio-diversity Centre, Serbithang	3.622	5.954	-2.332
205.01/01/002/004/1165	PLC	National Bio-diversity Centre, Serbithang	0.898	0.510	0.388
205.01/01/002/005/1337	PLC	On Farm PGR Conservation in Bhutan (BUCAP), Serbithang.	0.383	0.383	0.000
205.01/01/003/001	PLC	Natural Resource Training Institute, Lobesa	3.611	3.586	0.024
205.01/01/004/001	LC	Wang Watershed Management Project, Paro.	0.023		0.023
205.01/01/004/001/1122	PLC	Wang Watershed Management Project, Paro	2.445	5.489	-3.044
205.01/01/004/004/1122	PLC	Divisional Forest Office, Thimphu - (WWMP Support)	0.005	0.010	-0.005
205.01/01/004/005/1122	PLC	Forest Resource Dev. Division, Thimphu - (WWMP Support)	0.002	0.002	0.000
205.01/01/004/006/1122	PLC	Forest Extension Division, MOA, Thimphu - (WWMP Support)	0.200	0.200	0.000
205.01/01/004/007/1122	PLC	Policy & Planning Division, MOA, Thimphu - (WWMP)	0.559	0.571	-0.012
205.01/01/004/008/1122	PLC	RNR-Research Centre, Yusipang - (WWMP)	0.427	0.427	0.000
205.01/01/005	LC	Quality Control & Regulatory Services, MOA, Thimphu	1.600	3.568	-1.967
205.01/16	LC	Department of Agriculture, MOA, Thimphu	0.878	0.757	0.121
205.01/16/002/001	LC	Integrated Pest Management Project, Semtokha	0.578	0.730	-0.152
205.01/16/002/005	LC	Sustn'ble Soil Fert. & Plant Nutrient Mgt. Project, Semtokha	0.141	0.350	-0.210
205.01/16/002/006	LC	Post Harvest Unit, MOA, Paro	0.283	0.233	0.050
205.01/16/002/007/873	PLC	Soil Survey & Land Resources Project, Semtokha	0.236	0.221	0.015
205.01/16/002/010/997	PLC	Integrated Horticulture Dev. Project, MOA, Thimphu	7.205	1.262	5.943
205.01/16/002/016.00/1503	PLC	Rural Enterprise Dev. Programme, DRDS, MOA, Thimphu	1.180	1.185	-0.005
205.01/16/003/001	LC	RNR-Research Centre, Bajo, Wangdue Phodrang	0.538	0.549	-0.010
205.01/16/003/001/1288	PLC	RNR-RC, Bajo, Wangdue Phodrang	0.010	0.010	0.000

Table J 11: SCHEDULE OF ADVANCES AND SUSPENCES					
FISCAL YEAR 2002-2003					
			(Nu. in Millions)		
			Receipts	Payments	Net Position
Account Number	Account Type	Operating Unit	(a)	(b)	(a) - (b)
205.01/16/003/001/1312	PLC	RNR-RC, Bajo, Wangdue Phodrang	0.048	0.049	-0.001
205.01/16/003/002	LC	RNR-Research Centre, Yusipang	0.764	1.021	-0.256
205.01/16/003/002/1095	PLC	RNR- Research Centre, Yusipang	0.551	1.115	-0.563
205.01/16/003/003	LC	RNR - RC, Bumthang	0.785	0.980	-0.195
205.01/16/003/003/1095	PLC	RNR-Research Centre, Bumthang,	0.550	1.617	-1.067
205.01/16/004/001/974	PLC	Ministry of Agriculture, Thimphu	4.464	7.060	-2.597
205.01/16/005/001	PLC	Project Facilitation Office, Khangma	0.680	0.579	0.102
205.01/16/005/002	PLC	Trashigang Dzongkhag RNR Sector	5.599	5.998	-0.399
205.01/16/005/004	PLC	Mongar Dzongkhag RNR Sector	4.383	5.391	-1.008
205.01/16/005/006	PLC	Lhuentse Dzongkhag RNR Sector	1.161	1.612	-0.450
205.01/16/005/008	PLC	Trashhi Yangtse Dzongkhag RNR Sector	1.324	1.644	-0.321
205.01/16/005/010	PLC	Pema Gatshel Dzongkhag RNR Sector	0.432	0.946	-0.514
205.01/16/005/012	PLC	Samdrup Jongkhar Dzongkhag RNR Sector	5.249	3.249	2.000
205.01/16/005/014	PLC	Regional Livestock Breeding Centre, Lingmithang	0.083	0.084	-0.001
205.01/16/005/015	PLC	Regional Mithun Breeding Farm, Arong	0.023	0.025	-0.002
205.01/16/005/017	PLC	RNR-Research Centre, Khangma	0.886	1.028	-0.142
205.01/16/005/021	PLC	National Nublang Farm, Trashiyangphu	0.054	0.061	-0.007
205.01/16/006/001	LC	Paro Valley Development Project	1.052	1.111	-0.059
205.01/16/006/002	LC	Central Machinery Unit, MOA, Bumthang	5.213	4.080	1.133
205.01/16/007/001	PLC	East Central Region-Agriculture Dev. Project, PMU, Zhemgang	0.235	0.243	-0.008
205.01/17	LC	Department of Livestock, MOA, Thimphu	3.575	2.460	1.115
205.01/17/002/001	LC	National Jersey Breeding Farm, Samtse	0.191	0.198	-0.007
205.01/17/002/003	LC	National Sheep Breeding Farm, Bumthang	0.209	0.206	0.004
205.01/17/002/004	LC	National Pig Breeding Centre, Wangchutaba	0.108	0.113	-0.005
205.01/17/002/005	LC	Regional Poultry Breeding Centre, Paro	0.165	0.165	0.000
205.01/17/002/006	LC	Regional Mithun Breeding Farm, Chhukha	0.045	0.050	-0.005
205.01/17/002/007	LC	National Fodder Seed Prod. Centre, Bumthang	0.241	0.239	0.003
205.01/17/002/008	LC	National Livestock Breeding Programme, W/taba	0.873	0.873	0.000
205.01/17/002/009	LC	National Horse & Brown Swiss Cross Breeding Program, Bumthang	0.281	0.227	0.054
205.01/17/002/010	LC	Regional Poultry & Pig Breeding Centre	0.469	0.481	-0.011
205.01/17/003/001	LC	Royal Vety. Epidemiology Centre, Serbithang	2.013	1.998	0.015
205.01/17/003/004	LC	Regional Veterinary Laboratory, Gedu	0.177	0.176	0.001

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FISCAL YEAR 2002-2003					
			(Nu. in Millions)		
			Receipts	Payments	Net Position
Account Number	Account Type	Operating Unit	(a)	(b)	(a) - (b)
205.01/17/003/005	LC	Regional Veterinary Laboratory, Khaling	0.183	0.183	0.000
205.01/17/003/006	LC	Regional Veterinary Laboratory, Bumthang	0.096	0.104	-0.008
205.01/17/003/007	LC	Regional Veterinary Laboratory Gelephu	0.164	0.162	0.002
205.01/17/004/001	LC	Agriculture Machinery Centre, Paro	0.961	1.053	-0.092
205.01/18	LC	Department of Forestry, MOA, Thimphu	0.450	0.454	-0.005
205.01/18/001/003	LC	Forest Resources Dev. Division, Thimphu	2.552	2.549	0.003
205.01/18/002/001	LC	Divisional Forest Office, Bumthang	2.190	2.418	-0.227
205.01/18/002/002	LC	Divisional Forest Office, Tsirang	2.607	2.612	-0.004
205.01/18/002/004	LC	Forestry Services Division, Sarpang	11.727	11.990	-0.263
205.01/18/002/007	LC	Divisional Forest Office, Mongar	3.103	3.103	0.001
205.01/18/002/008	LC	Forestry Services Division, Paro	5.256	5.255	0.001
205.01/18/002/010	LC	Divisional Forest Office, S/Jongkhar	3.705	3.705	0.000
205.01/18/002/011	LC	Divisional Forest Office, Samtse	1.500	1.489	0.011
205.01/18/002/013	LC	Forestry Services Division, Trashigang	5.042	5.090	-0.049
205.01/18/002/014	LC	Divisional Forest Office, Thimphu	3.910	3.786	0.124
205.01/18/002/017	LC	Divisional Forest Office, Wangdue Phodrang	2.143	2.170	-0.027
205.01/18/002/018	LC	Divisional Forest Office, Gedu	2.379	2.103	0.275
205.01/18/003/001/1507	PLC	Participatory Forest Mgt. Project, MOA, Thimphu	0.015		0.015
205.01/18/003/003	LC	Bhutan German Sustain'ble RNR Dev. Proj. Lobesa	0.057	0.057	0.000
205.01/18/003/003/1004	PLC	Bhutan German Sustain'ble RNR Dev. Proj. Lobesa	1.500	1.000	0.500
205.01/18/004/001/1217	PLC	Ministry of Agriculture, Thimphu	1.480	2.086	-0.607
205.01/18/004/001/681	PLC	Jigme Singye Wangchuk National Park, Trongsa	6.695	0.014	6.681
205.01/18/004/002	LC	Royal Manas National Park, Gelephu	4.199	4.197	0.002
205.01/18/004/002/1217	PLC	Royal Manas National Park, Gelephu	1.155	1.155	0.000
205.01/18/004/004	LC	Jigme Singye Wangchuk National Park, Trongsa	0.041	0.028	0.013
205.01/18/004/004/1217	PLC	Jigme Singye Wangchuk National Park, Trongsa	0.004	0.003	0.001
205.01/18/004/005	LC	Jigme Dorji National Park, Gasu	0.004		0.004
205.01/18/004/005/1001	PLC	Ministry of Agriculture, Thimphu	1.889	0.553	1.337
205.01/18/004/005/1217	PLC	Jigme Dorji National Park, Gasu	0.010	0.010	0.000
205.01/18/004/007	LC	Bomdeling Wildlife Sanctuary, Trashy Yangtse	0.082	0.123	-0.041
205.01/18/004/007/1089	PLC	Bomdeling Wildlife Sanctuary, Trashy Yangtse	0.757	1.218	-0.461
205.01/18/004/007/1217	PLC	Bomdeling Wildlife Sanctuary, Tashi Yangtse	0.590	1.149	-0.559

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FISCAL YEAR 2002-2003					
			(Nu. in Millions)		
			Receipts	Payments	Net Position
Account Number	Account Type	Operating Unit	(a)	(b)	(a) - (b)
205.01/18/004/008	LC	Thrumshingla National Park, Ura, Bumthang	0.032	0.041	-0.009
205.01/18/004/009/888	PLC	National Biodiversity Conservation Strategy Action Plan	0.020	0.418	-0.398
205.01/18/004/010/1500	PLC	Wild Pig Management & Conservation, NCD, MOA, Thimphu	1.807	1.996	-0.189
205.01/18/004/1005	PLC	Nature Conservation Division, Dept. of Forestry, MOA, Thimphu	1.258	2.026	-0.768
205.01/18/005/001	LC	Bhutan Forestry Institute, Taba	0.132	0.132	0.000
205.01/18/006/001	LC	Project Facilitation Office, Khangma	0.652	0.672	-0.020
206.01/01	LC	Ministry of Trade & Industry Secretariat, Thimphu	3.937	4.121	-0.185
206.01/01/001/006.00/1089	PLC	ESPS Project, PPD, MTI, Thimphu	7.771	6.527	1.244
206.01/01/001/006.00/1504	PLC	Rural Enterprise Development Programme, MTI	2.597	2.706	-0.110
206.01/01/002/003.00	LC	Regional Trade & Industry Office, MTI, Phuentsholing	0.010		0.010
206.01/01/002/005.00	LC	Regional Trade & Industry Office, MTI, Samdrup Jongkhar	0.104	0.109	-0.005
206.01/19	LC	Department of Trade, MTI, Thimphu	3.710	3.434	0.276
206.01/20	LC	Department of Geology & Mines, MTI, Thimphu	3.568	3.805	-0.237
206.01/20/1	LC	Dept. of Geology & Mines (Deposit Works), MTI, Thimphu	1.081	4.585	-3.504
206.01/21	LC	Department of Energy, Ministry of Trade & Industry, Thimphu	6.851	68.042	-61.191
206.01/21/002/006.00/0212	PLC	Flood Warning Unit (Hydromet), DoE, Thimphu	0.283	1.947	-1.664
206.01/21/002/016.00/1361	PLC	Ministry of Trade & Industry, Thimphu	4.183	2.602	1.582
206.01/22	LC	Department of Industry, Ministry of Trade & Industry, Thimphu	13.295	5.099	8.196
206.01/23	LC	Department of Tourism, Ministry of Trade & Industry, Thimphu	1.965	2.046	-0.082
206.01/23/001/007	LC	Hotel & Tourism Mgt. Training Institute, MTI	0.131	0.131	0.000
206.01/23/1190	PLC	Department of Tourism, Ministry of Trade & Industry, Thimphu	0.331	0.316	0.015
207.01/01	LC	Ministry of Communications Secretariat, Thimphu	4.526	7.693	-3.167
207.01/01/005/4.00/1526	PLC	Ministry of Communications, Thimphu	0.103	0.172	-0.069
207.01/24	LC	Department of Roads, Ministry of Communications, Thimphu	21.711	27.615	-5.904
207.01/24/001/4.00/1247	PLC	Ministry of Communications, Thimphu	0.858	0.919	-0.061
207.01/24/001/5.00/1191	PLC	Ministry of Communications, Thimphu	0.070	0.040	0.030
207.01/24/001/6.00/1296	PLC	Ministry of Communications, Thimphu	0.020	0.021	-0.001
207.01/24/002	LC	Roads Maintenance Unit, DOR, Trongsa	11.563	12.238	-0.676
207.01/24/002/1296	PLC	Roads Maintenance Section, Trongsa	0.398	19.687	-19.289
207.01/24/003	LC	Roads Maintenance Unit, DOR, Lobesa	63.826	56.959	6.867
207.01/24/003/1296	PLC	Roads Maintenance Section, Lobesa	0.232	8.458	-8.226
207.01/24/004	LC	Roads Maintenance Unit, DOR, Mongar	14.221	20.469	-6.249

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FISCAL YEAR 2002-2003					
			(Nu. in Millions)		
			Receipts	Payments	Net Position
Account Number	Account Type	Operating Unit	(a)	(b)	(a) - (b)
207.01/24/004.00/1562	PLC	Suspension Bridge Programme-Phase V, DoR, Thimphu	1.375	2.033	-0.658
207.01/24/004/01	LC	Roads Maint. Section, DOR, Mongar	0.008	0.857	-0.849
207.01/24/004/1247	PLC	Lhuentse-Dungkar Roads, DOR, Mongar	15.787	12.276	3.512
207.01/24/004/1296	PLC	Roads Maintenance Section, Lingmithang		6.249	-6.249
207.01/24/005	LC	Roads Maint. Section, DOR, MOC, Thimphu	37.408	29.298	8.109
207.01/24/005/01	LC	Roads Maint. Section, (DOR), MOC, Thimphu	0.227	0.735	-0.508
207.01/24/005/02	LC	Independent Roads Maintenance Section, Chhukha	5.093	19.689	-14.597
207.01/24/006	LC	Roads Maint. Unit, DOR, Zhemgang	2.673	2.667	0.005
207.01/24/006/1247	PLC	Roads Maint. Section, DOR, Zhemgang	1.168	1.871	-0.704
207.01/24/007	LC	Roads Maint. Unit, DOR, Sarpang	50.139	41.678	8.460
207.01/24/008	LC	Roads Maint. Unit, DOR, Phuentsholing	18.026	13.576	4.450
207.01/24/009	LC	Roads Maint. Unit, DOR, Tashigang	21.988	24.907	-2.920
207.01/24/009/1247	PLC	Roads Maint. Section DOR, Trashigang	1.794	8.924	-7.130
207.01/24/009/1296	PLC	Roads Maintenance Section, Trashigang	0.226	3.791	-3.565
207.01/24/01	LC	Ministry of Communications, Thimphu	11.346	25.604	-14.258
207.01/24/010/1138	PLC	Ministry of Communications, Thimphu	2.640	2.298	0.342
207.01/24/010/1372	PLC	Ministry of Communications, Thimphu	4.969	5.163	-0.194
207.01/24/011	LC	Suspension Bridge Section, Store Sub Unit, DoR, P/ling	0.215	0.213	0.002
207.01/24/012	LC	Central Stores Unit, DOR, Phuentsholing	0.384	0.093	0.291
207.01/24/012/01	LC	Central Stores Unit, DOR, Phuentsholing	231.761	241.372	-9.611
207.01/24/013/0005	PLC	Ministry of Communications, Thimphu	2.259	2.043	0.217
207.01/24/014	LC	Road Maintenance Section, DOR, Chhukha	0.023	0.023	0.000
207.01/25	LC	Department of Civil Aviation, Paro	31.396	21.741	9.655
207.01/26	LC	Dept. of Urban Dev. & Housing, Thimphu	68.525	55.111	13.413
207.01/26/002	LC	City Corporation, Phuntsholing	2.296	2.135	0.161
207.01/26/002/5.00/1136	PLC	City Corporation, Phuentsholing	1.159	0.913	0.246
207.01/26/003/1.00/1136	PLC	Ministry of Communications, Thimphu	13.134	11.795	1.338
207.01/26/003/2.00/1136	PLC	City Corporation, Thimphu	6.072	5.073	0.999
207.01/26/004/1246	PLC	Ministry of Communications, Thimphu	1.798	2.260	-0.462
207.01/26/004/2.00/1246	PLC	Dzongkhag Administration, Zhemgang	1.894	3.814	-1.921
207.01/26/004/3.00/1246	PLC	Dzongkhag Administration, Trashigang		1.072	-1.072
207.01/26/004/4.00/1246	PLC	Dzongkhag Administration, Trongsa	2.647	5.461	-2.814

Table J 11: SCHEDULE OF ADVANCES AND SUSPENCES					
FISCAL YEAR 2002-2003					
			(Nu. in Millions)		
			Receipts	Payments	Net Position
Account Number	Account Type	Operating Unit	(a)	(b)	(a) - (b)
207.01/26/004/5.00/1246	PLC	Dzongkhag Administration, Paro	8.784	6.356	2.428
207.01/26/004/6.00/1246	PLC	Dzongkhag Administration, Trashigang	6.416	8.119	-1.704
207.01/26/004/7.00/1246	PLC	Dzongkhag Administration, Lhuentse	1.430	3.502	-2.072
207.01/26/004/8.00/1246	PLC	Dzongkhag Administration, Wangdue Phodrang	1.170		1.170
207.01/26/004/9.00/1246	PLC	Dzongkhag Administration, Bumthang	0.812	1.468	-0.656
207.01/26/005/1164	PLC	Ministry of Communications, Thimphu	13.614	15.701	-2.087
207.01/27	LC	Department of Road Safety & Transport Authority, Thimphu	1.604	2.126	-0.522
401.01	LC	Dzongkhag Administration, Chhukha	25.740	26.334	-0.594
401.01/01/003.01	LC	Dzong Construction Project, Chhukha	2.701	2.953	-0.253
401.01/16/1122	PLC	Dzongkhag Administration, Chhukha	2.186	2.323	-0.137
402.01	LC	Dzongkhag Administration, Ha.	0.529	2.011	-1.481
403.01	LC	Dzongkhag Administration, Paro.	4.547	2.860	1.687
403.01/01/04/0002	LC	Taktshang Reconstruction Project, Paro	3.711	0.736	2.975
403.01/16/1122	PLC	Dzongkhag Administration, Paro	1.532	1.343	0.188
403.05	LC	Horey Geog, Paro Dzongkhag	0.008	0.008	0.000
404.01	LC	Dzongkhag Administration, Samtse.	38.433	38.228	0.206
404.08	LC	Dumtse Geog, Samtse Dzongkhag	0.061	0.061	0.000
405.01	LC	Dzongkhag Administration, Tsirang	11.498	10.361	1.137
406.01	LC	Dzongkhag Administration, Dagana	4.355	4.364	-0.009
406.02	LC	Dorona Geog, Dagana Dzongkhag	0.004	0.004	0.000
406.03	LC	Drujeygang Geog, Dagana Dzongkhag	0.004	0.004	0.000
406.04	LC	Gesarling Geog, Dagana Dzongkhag	0.004	0.004	0.000
406.05	LC	Goshi Geog, Dagana Dzongkhag	0.006	0.006	0.000
406.06	LC	Kana Geog, Dagana Dzongkhag	0.004	0.004	0.000
406.07	LC	Khebebisa Geog, Dagana Dzongkhag	0.004	0.004	0.000
406.08	LC	Lajab Geog, Dagana Dzongkhag	0.004	0.004	0.000
406.12	LC	Tseza Geog, Dagana Dzongkhag	0.004	0.004	0.000
407.01	LC	Dzongkhag Administration, Punakha	4.165	5.720	-1.556
408.01	LC	Dzongkhag Administration, Wangdue Phodrang.	2.183	1.974	0.210
409.01	LC	Dzongkhag Administration, Bumthang		11.156	-11.156
409.02	LC	Chhoechor Geog, Bumthang Dzongkhag		0.285	-0.285
409.03	LC	Chhume Geog, Bumthang Dzongkhag		0.344	-0.344

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FISCAL YEAR 2002-2003					
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			Receipts	Payments	Net Position
Account Number	Account Type	Operating Unit	(a)	(b)	(a) - (b)
409.04	LC	Tang Geog, Bumthang Dzongkhag		0.324	-0.324
409.05	LC	Ura Geog, Bumthang Dzongkhag		0.239	-0.239
410.01	LC	Dzongkhag Administration, Sarpang.	47.701	47.555	0.146
410.02	LC	Bhur Geog, Sarpang Dzongkhag	0.090	0.090	0.000
410.03	LC	Chuzangang Geog, Sarpang Dzongkhag	0.088	0.088	0.000
410.04	LC	Dekiling Geog, Sarpang Dzongkhag	0.011	0.008	0.004
410.05	LC	Doeban Geog, Sarpang Dzongkhag	0.003		0.003
410.06	LC	Deorali Geog, Sarpang Dzongkhag	0.070	0.070	0.000
410.07	LC	Gelephu Geog, Sarpang Dzongkhag	0.088	0.085	0.003
410.08	LC	Hilley Geog, Sarpang Dzongkhag	0.012	0.010	0.002
410.09	LC	Jigmechoeling Geog, Sarpang Dzongkhag	0.095	0.095	0.000
410.10	LC	Kalikhola Geog, Sarpang Dzongkhag	0.070	0.077	-0.006
410.11	LC	Nichula Geog, Sarpang Dzongkhag	0.070	0.070	0.000
410.12	LC	Sarpangtar Geog, Sarpang Dzongkhag	0.040	0.023	0.018
410.13	LC	Sershong Geog, Sarpang Dzongkhag	0.082	0.083	-0.001
410.14	LC	Singhi Geog, Sarpang Dzongkhag	0.005		0.005
410.16	LC	Umling(Lalai) Geog, Sarpang Dzongkhag	0.070	0.070	0.000
411.01	LC	Dzongkhag Administration, Zhemgang	8.541	12.703	-4.162
411.01/15/0981	PLC	Dzongkhag BHU Construction Project, Zhemgang	0.090	1.018	-0.928
411.02	LC	Bardo Geog, Zhemgang Dzongkhag	0.036	0.036	0.000
411.03	LC	Bjoka Geog, Zhemgang Dzongkhag	0.037	0.037	0.000
411.04	LC	Nangkor Geog, Zhemgang Dzongkhag	0.163	0.163	0.000
411.05	LC	Ngangla Geog, Zhemgang Dzongkhag	0.036	0.037	-0.001
411.06	LC	Pangkhar Geog, Zhemgang Dzongkhag	0.038	0.038	0.000
411.07	LC	Shingkar Geog, Zhemgang Dzongkhag	0.037	0.037	0.000
411.08	LC	Trong Geog, Zhemgang Dzongkhag	0.129	0.249	-0.120
411.09	LC	Goshing Geog, Zhemgang Dzongkhag	0.037	0.037	0.000
412.01	LC	Dzongkhag Administration, Trongsa	13.922	13.463	0.459
412.01/01/002/0002	LC	Dzong Renovation Project, Trongsa	3.120	3.120	0.000
412.01/01/002/1171	PLC	Dzong Renovation Project, Trongsa	5.007	5.007	0.000
412.02	LC	Dragteng Geog, Trongsa Dzongkhag	0.351	0.353	-0.002
412.03	LC	Korphu Geog, Trongsa Dzongkhag	0.162	0.162	0.000

Table J 11: SCHEDULE OF ADVANCES AND SUSPENCES					
FISCAL YEAR 2002-2003					
			(Nu. in Millions)		
			Receipts	Payments	Net Position
Account Number	Account Type	Operating Unit	(a)	(b)	(a) - (b)
412.04	LC	Langthel Geog, Trongsa Dzongkhag	0.228	0.208	0.020
412.05	LC	Nubi Geog, Trongsa Dzongkhag	0.047	0.047	0.000
412.06	LC	Tangbi Geog, Trongsa Dzongkhag	0.120	0.120	0.000
413.01	LC	Dzongkhag Administration, Lhuentse.	3.279	4.088	-0.809
413.02	LC	Gangzur Geog, Lhuentse Dzongkhag	0.140	0.140	0.000
413.04	LC	Khoma Geog, Lhuentse Dzongkhag	0.090	0.090	0.000
413.07	LC	Menbi Geog, Lhuentse Dzongkhag	0.248	0.248	0.000
414.01	LC	Dzongkhag Administration, Mongar	17.450	17.506	-0.056
414.03	LC	Chali Geog, Mongar Dzongkhag	0.006	0.006	0.000
414.04	LC	Chaskhar Geog, Mongar Dzongkhag	0.006	0.006	0.000
414.05	LC	Dramtse Geog, Mongar Dzongkhag	0.128	0.128	0.000
414.06	LC	Drepong Geog, Mongar Dzongkhag	0.007	0.007	0.000
414.07	LC	Gongdue Geog, Mongar Dzongkhag	0.005	0.005	0.000
414.08	LC	Jurmey Geog, Mongar Dzongkhag	0.007	0.007	0.000
414.09	LC	Kengkhar Geog, Mongar Dzongkhag	0.015	0.007	0.008
414.10	LC	Mongar Geog, Mongar Dzongkhag	0.005	0.005	0.000
414.11	LC	Natshang Geog, Mongar Dzongkhag	0.005	0.005	0.000
414.12	LC	Saleng Geog, Mongar Dzongkhag	0.006	0.006	0.000
414.13	LC	Sherimung Geog, Mongar Dzongkhag	0.005	0.005	0.000
414.14	LC	Silambi Geog, Mongar Dzongkhag	0.010	0.005	0.005
414.15	LC	Thangrong Geog, Mongar Dzongkhag	0.012	0.007	0.005
414.16	LC	Tsakaling Geog, Mongar Dzongkhag	0.007	0.007	0.000
414.17	LC	Tsamang Geog, Mongar Dzongkhag	0.007	0.007	0.000
415.01	LC	Dzongkhag Administration, Pema Gatshel.	5.669	6.079	-0.410
415.02	LC	Changshing Geog, Pema Gatshel Dzongkhag	0.004	0.004	0.000
415.03	LC	Chhimung Geog, Pema Gatshel Dzongkhag	0.004	0.004	0.000
415.04	LC	Dungme Geog, Pema Gatshel Dzongkhag		0.004	-0.004
415.05	LC	Khar Geog, Pema Gatshel Dzongkhag	0.004	0.004	0.000
415.06	LC	Shumar geog, Pema Gatshel Dzongkhag	0.004	0.004	0.000
415.07	LC	Yurung Geog, Pema Gatshel Dzongkhag	0.004	0.004	0.000
415.08	LC	Zobel Geog, Pema Gatshel Dzongkhag		0.004	-0.004
416.01	LC	Dzongkhag Administration, Samdrup Jongkhar.	14.098	15.394	-1.296

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FISCAL YEAR 2002-2003					
			(Nu. in Millions)		
			Receipts	Payments	Net Position
Account Number	Account Type	Operating Unit	(a)	(b)	(a) - (b)
416.05	LC	Gomdar Geog, Samdrup Jongkhar Dzongkhag		0.011	-0.011
416.08	LC	Martshala Geog, Samdrup Jongkhar Dzongkhag		0.017	-0.017
416.10	LC	Orong Geog, Samdrup Jongkhar Dzongkhag	0.001	0.017	-0.016
417.01	LC	Dzongkhag Administration, Trashigang	8.492	9.593	-1.101
417.01/15/0981	PLC	Dzongkhag BHU Construction Project, Trashigang	6.569	0.100	6.469
417.02	LC	Bartsham Geog, Trashigang Dzongkhag	0.043	0.043	0.000
417.03	LC	Bidung Geog, Trashigang Dzongkhag	0.011	0.011	0.000
417.04	LC	Kanglung Geog, Trashigang Dzongkhag	0.028	0.028	0.000
417.09	LC	Nanong Geog, Trashigang Dzongkhag	0.033	0.033	0.000
417.10	LC	Phongmey Geog, Trashigang Dzongkhag	0.032	0.032	0.000
417.12	LC	Sakten Geog, Trashigang Dzongkhag	0.022	0.022	0.000
417.15	LC	Thrimshing Geog, Trashigang Dzongkhag	0.005	0.005	0.000
417.16	LC	Uzarong Geog, Trashigang Dzongkhag	0.011	0.017	-0.006
417.17	LC	Yangneer Geog, Trashigang Dzongkhag	0.033	0.033	0.000
418.01	LC	Dzongkhag Administration, Thimphu.	0.008	5.035	-5.027
418.01/15/0981	PLC	Dzongkhag BHU Construction Project, Thimphu	0.998	0.600	0.398
418.01/16/1122	PLC	Dzongkhag Wang Watershed Mgt. Project, Thimphu	2.171	3.944	-1.773
418.04	LC	Dagala Geog, Thimphu Dzongkhag	0.100		0.100
418.08	LC	Mewang Geog, Thimphu Dzongkhag	0.019	0.039	-0.019
419.01	LC	Dzongkhag Administration, Gasa	1.932	2.686	-0.754
419.04	LC	Laya Geog, Gasa Dzongkhag	0.030		0.030
420.01	LC	Dzongkhag Administration, Trashi Yangtse	4.276	5.560	-1.284
		TOTAL	1897.818	1987.030	-89.212