



**ANNUAL FINANCIAL STATEMENTS**  
**of the ROYAL GOVERNMENT of BHUTAN**  
**for the YEAR ENDED 30 JUNE 2009**

**Department of Public Accounts**  
**Ministry of Finance**



དངུལ་རྩིས་ལྷན་ཁག།  
**Royal Government of Bhutan**  
**Ministry of Finance**  
**Thimphu**



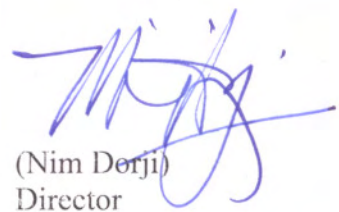
**STATEMENT OF RESPONSIBILITY**

The Annual Financial Statements for the Royal Government of Bhutan for the Financial Year July 2008-2009 have been prepared by the Department of Public Accounts (DPA), Ministry of Finance (MoF) in accordance with the provisions of the Public Finance Act of the Kingdom of Bhutan 2007 (PFA-2007) and the Financial Rules and Regulations 2001 (FRR-2001).

We further state that, the financial statements are prepared based on the information recorded in the computerised system of Central Budgeting and Accounting System (CBA) as per the monthly accounts statements submitted by the spending agencies and the information received from other relevant agencies and organisations. It reflects the financial position of the Royal Government as at 30<sup>th</sup> June 2009 and its operations for the financial year ended on that date.

We accept the responsibility for the reliability and completeness of these financial statements, the information they contain and their compliance with the PFA-2007 and the FRR-2001.

  
(Wangdi Norbu)  
Minister  
Ministry of Finance  
30<sup>th</sup> December 2009

  
(Nim Dorji)  
Director  
Department of Public Accounts  
30<sup>th</sup> December 2009





ཀྲུལ་གཞུང་ཕྱི་མ་ཞིབ་དབང་འཛིན།  
**ROYAL AUDIT AUTHORITY**  
*Bhutan Integrity House*

Reporting on Economy, Efficiency & Effectiveness in the use of Public Resources



RAA(GGD-CERT-AFS)2010/ 18832

April 9, 2010

**AUDITOR GENERAL'S REPORT ON THE ANNUAL FINANCIAL STATEMENTS OF THE ROYAL GOVERNMENT OF BHUTAN FOR THE FINANCIAL YEAR ENDED 30<sup>TH</sup> JUNE 2009**

The Royal Audit Authority (RAA) has audited the accompanying Annual Financial Statements of the Royal Government of Bhutan, which comprise the Consolidated Receipts and Payments Statement, other statements and schedules forming part of the financial statements for the financial year ended 30<sup>th</sup> June 2009, as required under the Audit Act of Bhutan 2006.

**Responsibility of the Ministry of Finance for the Financial Statements**

The Ministry of Finance is responsible for preparation and fair presentation of these Financial Statements in accordance with the Public Finance Act 2007 and Financial Rules and Regulations 2001. This responsibility includes, designing, implementing and maintaining internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error; selecting and applying appropriate accounting policies; and making accounting estimates that are reasonable in the circumstances.

**RAA's responsibility**

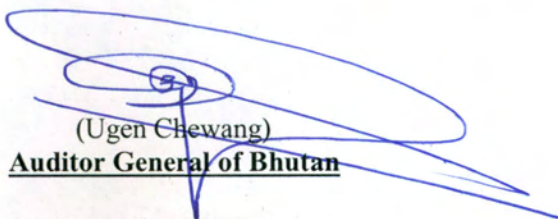
The RAA's responsibility is to express an opinion on these Financial Statements based on its audit. The RAA conducted the audit in accordance with RAA's Auditing Standards and Generally Accepted Auditing Standards. Those standards require that the RAA plan and perform the audit to obtain reasonable assurance about whether the Financial Statements are free from material misstatement.

**Scope of Audit**

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on auditor's judgement, including the risk of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal controls relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on effectiveness of the entity's internal control.

**Opinion**

Based on the examination of accounts and records made available and information and explanation provided to the auditors, the RAA reports that in its opinion, the Annual Financial Statements together with explanatory information provided in Tables 1 to 27 *present fairly*, in all material respect the financial operations of the Royal Government of Bhutan for the financial year ended 30<sup>th</sup> June 2009, and the position of the Outstanding Loans, Equity Portfolio of the Government, Refundable Deposit, Revolving and Trusts Funds operations as on that date.

  
(Ugen Chewang)  
**Auditor General of Bhutan**

*Every individual must strive to be principled.*

*And individuals in positions of responsibility must even strive harder*

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and [auditorgeneral@bhutanaudit.gov.bt](mailto:auditorgeneral@bhutanaudit.gov.bt)

### **List of Abbreviations:**

ADB	Asian Development Bank
AFS	Annual Financial Statements
BDFCL	Bhutan Development Finance Corporation Limited
BFA	Budget Fund Account
BHPC	Basochhu Hydro Power Corporation
BHTF	Bhutan Health Trust Fund
BoB	Bank of Bhutan
CHPC	Chhukha Hydro Power Corporation
CIT	Corporate Income Tax
DANIDA	Danish International Development Agency
DGPCL	Druk Green Power Corporation Limited
DNB	Department of National Budget
DPA	Department of Public Accounts
DRC	Department of Revenue and Customs
FRR	Financial Rules and Regulations
FY	Fiscal Year
FYP	Five Year Plan
GCA	Government Consolidated Account
GDP	Gross Domestic Product
GNHC	Gross National Happiness Commission
GoA	Government of Austria
GoD	Government of Denmark
GoI	Government of India
IDA	International Development Assistance
IFAD	International Fund for Agriculture Development
JICA	Japan International Cooperation Agency
KFAED	Kuwait Fund for Arab Economic Development
KHPC	Kurichhu Hydro Power Corporation
NPPF	National Pension and Provident Fund
PFA	Public Finance Act
PIT	Personal Income Tax
RE	Rural Electrification
RGoB	Royal Government of Bhutan
RMA	Royal Monetary Authority
SA	Spending Agencies
THPC	Tala Hydro Power Corporation
WB	World Bank
WMA	Ways and Means Advance

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## **1. INTRODUCTION**

The Annual Financial Statements (AFS) of the budgetary operation of the Royal Government of Bhutan (RGoB) for the Fiscal Year (FY) 2008-2009 corresponding to the first year of the 10<sup>th</sup> Five Year Plan (FYP) have been prepared as per the provisions of the Public Finance Act, 2007 (PFA, 2007) and the Financial Rules and Regulations, 2001 (FRR, 2001).

The statements and schedules presented in the AFS are as per the requirements specified under the Article 67 of the PFA, 2007 and Chapter XI of the FRR, 2001. These statements reflect the financial positions of RGoB for the FY ending 30<sup>th</sup> June 2009.

## **2. OVERVIEW**

The FY 2008-2009 started with an approved budget of Nu. 21,584.720 million and a resources of Nu. 18,702.905 million, resulting in a fiscal deficit<sup>\*</sup> of Nu. 2,881.815 million and a budget deficit<sup>†</sup> of Nu. 3,182.509 million. At the end of the FY, the revised budget was Nu. 25,466.977 million and a resources of Nu. 24,013.312 million with a fiscal deficit of Nu. 1,453.665 million and a budget deficit of Nu. 1,968.338 million

However, the actual outcome was Nu. 22,350.537 million with a resource of Nu. 23,442.998 million and a fiscal surplus of Nu. 1,092.461 million and a budget deficit of Nu. 126.648 million. The budget deficit is 0.22% of GDP<sup>‡</sup>.

The Government debt as on June 30, 2009 was Nu. 34,759.027 million which is equivalent to approximately USD 721.291 million. The ratio of total debt to GDP is about 60 per cent.

The Government Guarantees was Nu. 2,830.387 million and Government Equity holding in various Corporations was Nu. 19,982.547 million<sup>§</sup> as on June 30, 2009.

## **3. BUDGET ESTIMATES, ACTUAL OUTCOMES AND FINANCING**

The comparison of approved & revised budget estimates with that of actual outcome and financing of the balances is presented in Table 1:

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<sup>\*</sup> **Fiscal deficit/surplus** = (taxes + fees and income from property and enterprises + proceeds from sale of land and other capital assets + recovery of on-lendings + grants) – (current expenditures + capital expenditures + lending). Source: FRR2001.

<sup>†</sup> **Budget deficit/surplus** = (taxes + fees and income from property and enterprises + proceeds from sale of land and other capital assets + recovery of on-lendings + grants + project tied borrowings) – (current expenditures + capital expenditures + on-lending + repayments). Source: FRR-2001.

<sup>‡</sup> **GDP** figure for the Fiscal Year is Nu. 57,981.000 million as per National Statistics Bureau (NSB).

<sup>§</sup> Source: Public Enterprise Division, MoF



<b>Table 1: FINANCING AND VARIANCE FOR THE FY 2008-2009</b>							
		<b>Nu. in million</b>			<b>% VARIANCE</b>		
		<b>Approved Budget</b>	<b>Revised Budget</b>	<b>Actual Outcomes</b>	<b>Approved Vs Revised</b>	<b>Approved Vs Actual</b>	<b>Revised Vs Actual</b>
<b>A</b>	<b>RESOURCES</b>	<b>18,702.905</b>	<b>24,013.312</b>	<b>23,442.998</b>	<b>28.4%</b>	<b>25.3%</b>	<b>-2.4%</b>
	<b>I. Domestic Revenue</b>	<b>11,932.580</b>	<b>13,848.415</b>	<b>14,049.040</b>	<b>16.1%</b>	<b>17.7%</b>	<b>1.4%</b>
	i. Tax	5,485.999	5,828.807	6,482.409	6.2%	18.2%	11.2%
	ii. Non-Tax	6,446.581	8,019.608	7,566.631	24.4%	17.4%	-5.6%
	<b>II. Other Receipts</b>	<b>-</b>	<b>592.415</b>	<b>2,818.889</b>	<b>-</b>	<b>-</b>	<b>375.8%</b>
	<b>III. Grants</b>	<b>6,770.325</b>	<b>9,572.482</b>	<b>6,575.069</b>	<b>41.4%</b>	<b>-2.9%</b>	<b>-31.3%</b>
	i. Programme grants	2,271.200	1,671.200	1,589.079	-26.4%	-30.0%	-4.9%
	a) GoI	1,400.000	1,400.000	1,400.000	0.0%	0.0%	0.0%
	b) Other Donors	871.200	271.200	189.079	-68.9%	-78.3%	-30.3%
	ii. Project-tied grants	4,499.125	7,901.282	4,985.990	75.6%	10.8%	-36.9%
	a) GoI	2,222.448	4,389.035	2,994.879	97.5%	34.8%	-31.8%
	b) Other Donors	2,276.677	3,512.247	1,991.111	54.3%	-12.5%	-43.3%
<b>B</b>	<b>OUTLAY</b>	<b>21,584.720</b>	<b>25,466.977</b>	<b>22,350.537</b>	<b>18.0%</b>	<b>3.5%</b>	<b>-12.2%</b>
	<b>I. Total Expenditure</b>	<b>23,042.463</b>	<b>27,091.138</b>	<b>20,890.577</b>	<b>17.6%</b>	<b>-9.3%</b>	<b>-22.9%</b>
	i. Current	11,471.435	11,904.830	11,061.433	3.8%	-3.6%	-7.1%
	ii. Capital	11,571.028	15,186.308	9,829.144	31.2%	-15.1%	-35.3%
	<b>II. Net Lending</b>	<b>(1,457.743)</b>	<b>(1,624.161)</b>	<b>(1,580.301)</b>	<b>11.4%</b>	<b>8.4%</b>	<b>-2.7%</b>
	<b>III. Advance/Suspense(Net)</b>	<b>-</b>	<b>-</b>	<b>196.356</b>	<b>-</b>	<b>-</b>	<b>-</b>
	<b>IV. Other Payments</b>	<b>-</b>	<b>-</b>	<b>2,843.905</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>C</b>	<b>OVERALL BALANCE</b>	<b>(2,881.815)</b>	<b>(1,453.665)</b>	<b>1,092.461</b>	<b>-49.6%</b>	<b>-137.9%</b>	<b>-175.2%</b>
<b>D</b>	<b>FINANCING</b>	<b>2,881.815</b>	<b>1,453.665</b>	<b>(1,092.461)</b>	<b>-49.6%</b>	<b>-137.9%</b>	<b>-175.2%</b>
	<b>Net Borrowings</b>	<b>(300.694)</b>	<b>(514.673)</b>	<b>(1,218.709)</b>			
	i. Borrowings	1,810.124	1,582.890	832.923	-12.6%	-54.0%	-47.4%
	ii. Repayments	2,110.818	2,097.563	2,051.632	-0.6%	-2.8%	-2.2%
	<b>RESOURCE GAP</b>	<b>3,182.509</b>	<b>1,968.338</b>	<b>126.248</b>	<b>-38.2%</b>	<b>-96.0%</b>	<b>-93.6%</b>
Source: Department of Public Accounts							

During the FY 2008-09, the total approved budget was Nu. 21,584.720 million against the projected resource of Nu. 18,702.905 million. This has resulted in a fiscal deficit of Nu. 2,881.815 million. Further, with Nu. 2,110.818 million projected for loan repayment against the anticipated borrowing of Nu. 1,810.124 million, the FY 2008-09 started with a budget deficit of Nu. 3,182.509 million.

At the end of the FY, the revised budget was Nu. 25,466.977 million with an estimated resources of Nu. 24,013.312 million. Consequently, the fiscal deficit was Nu. 1,453.665 million and a budget deficit was Nu. 1,968.338 million.

On the contrary, the total resource realized was Nu. 23,442.998 million against the reported expenditure of Nu. 22,350.537 million. This has resulted in a fiscal surplus of Nu. 1,092.461 million. However, due to the loan repayment of Nu. 2,051.632 million, which was higher than the receipts from the project-tied borrowing of Nu. 832.923 million plus the fiscal surplus of Nu. 1,092.461 million, the FY ended with a budget deficit of Nu. 126.248 million as presented in the Table 1.



#### 4. RECEIPTS & PAYMENTS

The consolidated receipts and payments statement of the Government for the FY 2008-09 is presented below in Table 2 along with the sources and applications of funds and the cost of internal and external debt servicing. The FY 2008-09 started with a negative balance of Nu. 365.800 million and at the close of the FY the balance plummeted to negative Nu. 492.048 million.

Table 2: CONSOLIDATED RECEIPTS & PAYMENTS STATEMENT FOR THE FY 2008-2009					
(Nu. in million)					
Sl. No.	RECEIPTS	AMOUNT	Sl. No.	PAYMENTS	AMOUNT
<i>i</i>	<b>Opening Balances:</b>	<b>(365.800)</b>	<i>i</i>	<b>Expenditure:</b>	<b>20,890.577</b>
	i) Cash	36.923		i) Current	11,061.433
	ii) Bank	(402.723)		ii) Capital	9,829.144
<i>ii</i>	<b>Internal Revenue:</b>	<b>14,049.040</b>	<i>ii</i>	<b>Repayment of Loans:</b>	<b>2,051.632</b>
	i) Tax Revenue	6,482.409		i) Internal	175.302
	ii) Non Tax Revenue	7,566.631		ii) External	1,876.330
<i>iii</i>	<b>External Grants:</b>	<b>6,575.069</b>	<i>iii</i>	<b>Lendings:</b>	<b>92.815</b>
	i) Cash	6,504.540		i) To Individuals	-
	ii) Kind	70.529		ii) To Corporations	92.815
<i>iv</i>	<b>Borrowings:</b>	<b>832.923</b>	<i>iv</i>	<b>Other Payments</b>	<b>2,843.905</b>
	i) Internal	-	<i>v</i>	<b>Increase in Adv./Susp.</b>	<b>4,666.057</b>
	ii) External	832.923			
<i>v</i>	<b>Recovery of Loans</b>	<b>1,673.116</b>	<i>vi</i>	<b>Closing Balances:</b>	<b>(492.048)</b>
<i>vi</i>	<b>Miscellaneous Receipts</b>	<b>2,818.889</b>		i) Cash	29.161
<i>vii</i>	<b>Decrease in Adv./Susp.</b>	<b>4,469.701</b>		ii) Bank	(521.209)
	<b>TOTAL RECEIPTS</b>	<b>30,052.938</b>		<b>TOTAL PAYMENTS</b>	<b>30,052.938</b>
Source: DPA, DRC, BoB, Spending Agencies					

Each of the items in the above statement was briefly explained separately in the following paragraphs.

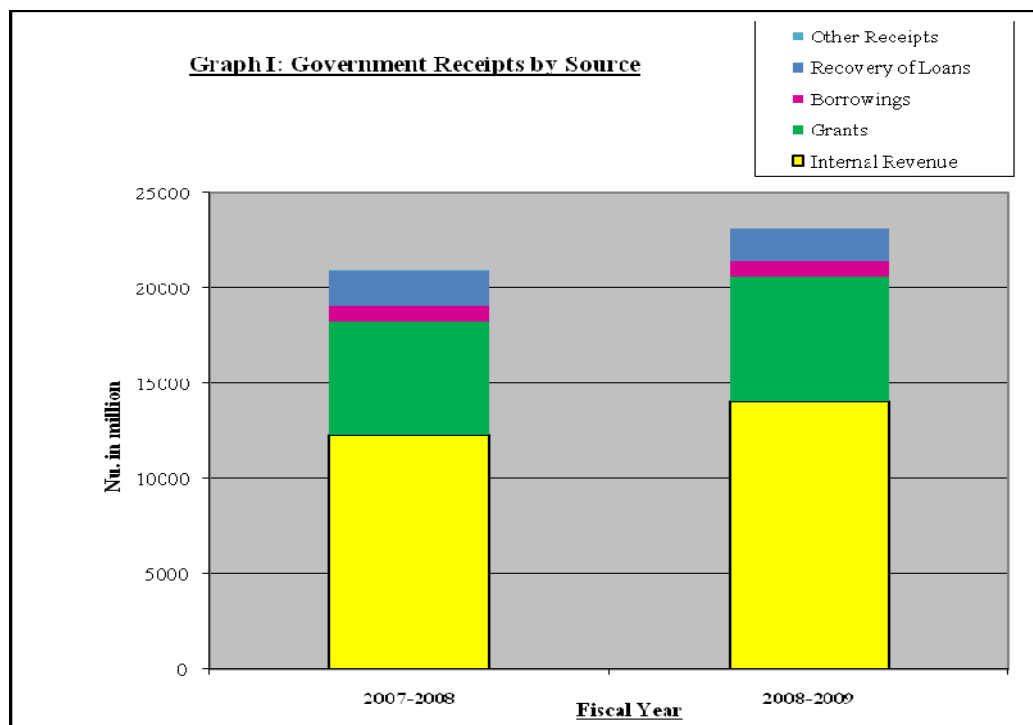
#### 5. GOVERNMENT RECEIPTS BY SOURCES

The total receipt for the FY 2008-09 amounted to Nu. 23,130.148 million accounting 40% of the GDP. About 61% of the total receipt is from internal revenue and 28% from external grants. Receipts from borrowings accounted for 4% of the total receipts and recovery of loans about 7% of the total receipts for the FY.

The breakdown of the receipts for the FY 2007-08 and 2008-09 and the percentage composition of each source of receipt and the % change as compared to the previous fiscal year is presented in Table 3.

<b>Table 3: GOVERNMENT RECEIPTS BY SOURCES</b>						
		(Nu. in millions)				
Sl. No.	SOURCES	2007-2008	2008-2009	% of Total	% Change	% of GDP
1	<i>Internal Revenue</i>	12,345.984	14,049.040	60.7%	13.8%	24.23%
2	<i>Grants</i>	5,935.421	6,575.069	28.4%	10.8%	11.34%
3	<i>Borrowings</i>	757.579	832.923	3.6%	9.9%	1.44%
	a. Internal	-	-	-	-	0.00%
	b. External	757.579	832.923	3.6%	9.9%	1.44%
4	<i>Recovery of Loans</i>	1,845.283	1,673.116	7.2%	-9.3%	2.89%
5	<i>Other Receipts</i>	35.503	-	0.0%	-100.0%	0.00%
	<b>Total :</b>	<b>20,919.770</b>	<b>23,130.148</b>	<b>100.0%</b>	<b>10.6%</b>	<b>39.89%</b>
Source: DRC, GNHC and DPA						

The information in the above statement is presented in a graphic form below.



## 5.1. INTERNAL REVENUE

The internal revenue realized during the FY 2008-09 was Nu. 14,049.039 million recording an overall increase of 14% over the previous FY and accounted for 24% of the GDP. The tax revenue increased by 24% which can be attributed to an increase in personal income tax (PIT) due to salary revision (46%), increased royalties from tourism sector (32%), corporate income tax (CIT) from companies under Druk Green Power Corporation Limited (DGPCL) (28%) and excise duty refund from GoI (24%).

Similarly, non-tax revenue increased by 7% with significant increases under transfer of profits from Royal Monetary Authority (RMA) (69%) and others (49%).

A detailed statement of revenue collected during the FY 2007-08 and 2008-09 is presented in Table 4.

<b>Table 4: SUMMARY OF REVENUE COLLECTIONS</b>					
<b>Code</b>	<b>REVENUE HEADS</b>	<b>(Nu. in million)</b>		<b>% Change</b>	<b>% of GDP</b>
		<b>2007-2008</b>	<b>2008-2009</b>		
<b>1</b>	<b>Tax Revenue</b>	<b>5,238.357</b>	<b>6,482.409</b>	<b>23.7%</b>	<b>11.2%</b>
<b>1.1</b>	<b>Direct Tax</b>	<b>3,386.784</b>	<b>4,328.726</b>	<b>27.8%</b>	<b>7.5%</b>
1.1.1	Corporate Income Tax	1,817.267	2,340.935	28.8%	4.0%
1.1.2	Business Income Tax	464.943	553.426	19.0%	1.0%
1.1.3	Tax on Payroll/PIT	264.662	387.479	46.4%	0.7%
1.1.4	Health Contribution	58.194	71.275	22.5%	0.1%
1.1.5	Royalties	572.945	757.051	32.1%	1.3%
1.1.6	Rural Tax	-	-	-	-
1.1.7	Motor Vehicle Tax	107.954	117.491	8.8%	0.2%
1.1.8	Business & Professional Licenses	52.898	65.468	23.8%	0.1%
1.1.9	Other Tax Revenue	47.921	35.601	-25.7%	0.1%
<b>1.2</b>	<b>Indirect Tax</b>	<b>1,851.573</b>	<b>2,153.683</b>	<b>16.3%</b>	<b>3.7%</b>
1.2.1	Bhutan Sales Tax	830.987	918.244	10.5%	1.6%
1.2.2	Export Tax	0.104	0.003	-97.1%	0.0%
1.2.3	Excise Duty	877.715	1,040.688	18.6%	1.8%
1.2.4	Import Duty	129.479	177.960	37.4%	0.3%
1.2.5	Other Indirect Tax	13.288	16.788	26.3%	0.0%
<b>2</b>	<b>Non Tax Revenue</b>	<b>7,107.627</b>	<b>7,566.631</b>	<b>6.5%</b>	<b>13.1%</b>
<b>2.1</b>	<b>Fees, Dividends, Profits</b>	<b>7,023.271</b>	<b>7,470.207</b>	<b>6.4%</b>	<b>12.9%</b>
2.1.1	Administrative Fees & Charges	238.566	236.767	-0.8%	0.4%
2.1.2	Revenue from Govt. Departments	256.905	194.757	-24.2%	0.3%
2.1.3	Dividends	2,479.823	1,915.090	-22.8%	3.3%
2.1.4	Transfer of Profits	2,366.124	3,394.543	43.5%	5.9%
2.1.5	Other Non-Tax Revenue	22.502	33.772	50.1%	0.1%
2.1.6	Interest on loan from corporations	1,659.351	1,695.278	2.2%	2.9%
<b>2.2</b>	<b>Capital Revenue</b>	<b>84.356</b>	<b>96.424</b>	<b>14.3%</b>	<b>0.2%</b>
	<b>TOTAL REVENUE</b>	<b>12,345.984</b>	<b>14,049.040</b>	<b>13.8%</b>	<b>24.2%</b>
<b>Source: DRC</b>					

## 5.2 EXTERNAL GRANTS

The total grants received both in cash and in kind for the FY 2007-08 and 2008-09 and the percentage change is given in Table 5.

<b>Table 5: INTERNATIONAL ASSISTANCE (GRANTS) RECEIVED</b>				
	(Nu. in millions)			
<b>PARTICULARS</b>	<b>2007-2008</b>	<b>2008-2009</b>	<b>% change</b>	<b>% of GDP</b>
<b>a) GoI:</b>	<b>4,671.114</b>	<b>4,394.879</b>	<b>-5.9%</b>	<b>7.58%</b>
1. Program Grant	1,100.000	1,400.000	27.3%	2.41%
2. Project Grant:	3,571.114	2,994.879	-16.1%	5.17%
i. Cash	2,636.177	2,994.879	13.6%	5.17%
ii. Kind	934.937	-	-100.0%	0.00%
<b>b) Other Donors:</b>	<b>1,264.307</b>	<b>2,180.190</b>	<b>72.4%</b>	<b>3.76%</b>
1. Program Grant	102.413	189.079	84.6%	0.33%
2. Project Grant	1,161.894	1,991.111	71.4%	3.43%
i. Cash	1,153.919	1,920.582	66.4%	3.31%
ii. Kind	7.975	70.529	784.4%	0.12%
<b>Total</b>	<b>5,935.421</b>	<b>6,575.069</b>	<b>10.8%</b>	<b>11.34%</b>

During the FY 2008-09, the Government received a total grant of Nu. 6,575.069 million representing about 11% of the GDP. While the programme grants from Government of India (GoI) increased from Nu. 1,100.000 million to Nu. 1,400.000 million, the project grants decreased from Nu. 3,571.114 million to Nu. 2,994.879 million. This is due to non-inclusion of direct payments from GoI to DANTAK for the on-going road projects which are incorporated upon receipt of intimation from the GoI.

The grants from other international donors also increased by 72% as compared to previous FY. This includes a direct payment worth Nu. 64.149 million made by ADB under various Technical Assistances (TAs) which are incorporated as in-kind assistance. Thus the overall increase in the total grants was about 11%.

## 5.3 BORROWINGS

During the FY 2008-09, the total borrowings by the Government amounted to Nu. 832.923 million. These are all from external sources and there was no borrowing from domestic market. A statement of borrowings during the FY 2008-09 is given in Table 6.



<b>Table 6: EXTERNAL LOANS RECEIVED DURING THE FY 2008-09</b>				
(Nu. in million)				
SL.NO.	LENDER	IN-CASH	IN-KIND	TOTAL
1	Asian Development Bank	309.708	-	309.708
2	International Fund for Agriculture Dev.	92.514	-	92.514
3	Japan International Cooperation Agency	-	13.183	13.183
4	World Bank	417.518	-	417.518
	<b>GRAND Total</b>	<b>819.740</b>	<b>13.183</b>	<b>832.923</b>

### 5.3.1 INTERNAL BORROWINGS

During the FY 2008-09 the Government did not resort to any internal borrowing. However, to meet the temporary cash flow requirements an overdraft of Nu. 230.749 million has been accessed through Ways and Means Advance (WMA) from Bank of Bhutan (BoB) for 41 days during July and August 2009.

### 5.3.2 EXTERNAL BORROWINGS

The total external loan received during the FY amounted to Nu. 832.923 million. This consists of Nu. 819.740 million received in cash and Nu. 13.183 million as direct disbursement from Japan International Co-operation Agency (JICA) as on-lending to Bhutan Power Corporation (BPC) for Rural Electrification (RE) projects, which is treated as in-kind assistance. The World Bank and ADB are the largest lenders accounting for 50% and 37% of the total borrowings respectively.

## 5.4 RECOVERY OF LOANS

The statement of recovery of loans for the FY 2008-09 is presented in Table 7.

<b>Table 7: RECOVERIES OF PRINCIPAL LOAN DURING THE FISCAL YEAR 2008-2009</b>				
Sl. No.	Lender	Agency	Project	Nu. in million
1	ADB	BDFC	BDFC - 934-BHU (SF)	1.858
2	ADB	BDFC	Development Finance Loan	11.889
3	ADB	BPC	Rural Electrification - I	8.304
4	ADB	BPC	Rural Electrification - II	18.326
	<b>Total for ADB</b>			<b>40.377</b>
5	KFAED	BDFC	BDFC 409-BHU	8.783
	<b>Total for KFAED</b>			<b>8.783</b>
6	DANIDA	Bhutan Telecom	Rural Telecom Network Project	6.715
	<b>Total for DANIDA</b>			<b>6.715</b>
7	Govt. of Austria	DGPC	Basochhu Hydro Power Project	35.400
	<b>Total of Austria</b>			<b>35.400</b>
8	GoI	DGPC	Kurichhu Hydro Power Project	186.667
9	GoI	DGPC	Tala Hydro Power Project	1,395.174
	<b>Total for GoI</b>			<b>1,581.841</b>
	<b>Total</b>			<b>1,673.116</b>

## 5.5 OTHER RECEIPTS & PAYMENTS

The statement of Other Receipts and Payments during the FY 2008-2009 is presented below.

Table 8: STATEMENT OF OTHER RECEIPTS AND PAYMENTS FOR THE FY 2008-2009					
		(Nu. in millions)			Remarks
		Receipts	Payments	Net	
<b>A</b>	<b><u>BUDGET FUND ACCOUNT</u></b>	<b>591.914</b>	<b>-</b>	<b>591.914</b>	
i	Prior year expenses	6.547	-	6.547	
ii	Prior year advances	20.643	-	20.643	
iii	Prior year closing cash balances	79.658	-	79.658	
iv	Recoupment from Refundable Dep. A/c	463.009	-	463.009	
v	Refundable External Grants	5.181	-	5.181	
vi	Others	16.876	-	16.876	
<b>B</b>	<b><u>NON-REVENUE ACCOUNT</u></b>	<b>621.250</b>	<b>-</b>	<b>621.250</b>	
	Deposits as per BOB	621.250		621.250	Schedule - 6
<b>C</b>	<b><u>AGENCIES ACCOUNTS</u></b>	<b>1,596.191</b>	<b>2,843.905</b>	<b>(1,247.714)</b>	
i	Recoveries & Remittances	1,005.298	1,003.884	1.414	Schedule - 7
ii	Revenue Receipts & Remittances	424.503	424.112	0.391	Schedule - 8
iii	Miscellaneous Receipts & Payments	166.390	1,415.909	(1,249.519)	Schedule - 9
<b>D</b>	<b><u>OTHER ADJUSTMENTS</u></b>	<b>9.534</b>	<b>-</b>	<b>9.534</b>	
i	Dishonoured Cheques of FY 2008-2009	9.534		9.534	Schedule - 10
<b>TOTAL</b>		<b>2,818.889</b>	<b>2,843.905</b>	<b>(25.016)</b>	
Source: Department of Public Accounts, Bank of Bhutan and Spending Agencies					

## 6. OPERATIONAL RESULTS

### 6.1 EXPENDITURE GROWTH

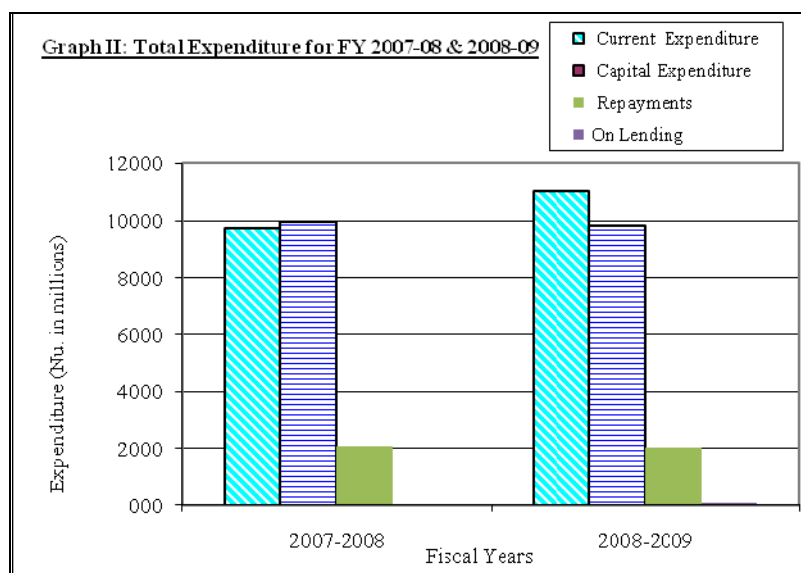
The total Government expenditure during the FY 2008-09 amounted to Nu. 20,890.577 million representing around 36% of the GDP. This recorded an increase of 6% over the previous FY. The increase in the expenditures can be attributed to salary revision, establishment of consulate in Kolkata and embassy in Brussels, national celebrations, medical treatment outside Bhutan, VVIP visits and minting of cupro-nickel coins etc.

The total expenditure including recurrent, capital, on-lending and repayment of principal loans amounted to Nu. 23,035.024 million, which is about 40 percent of GDP.

A comparative percentage change in expenditures of the FY 2008-09 over the previous FY is presented in Table 9 below.

<b>Table 9: SUMMARY OF EXPENDITURES</b>				
	(Nu. in million)			
<b>FISCAL YEAR</b>	<b>2007-2008</b>	<b>2008-2009</b>	<b>% Change</b>	<b>% of GDP</b>
<b>EXPENDITURE</b>	<b>19,693.029</b>	<b>20,890.577</b>	<b>6.1%</b>	<b>36.0%</b>
Current Expenditure	9,725.719	11,061.433	13.7%	19.1%
Capital Expenditure	9,967.310	9,829.144	-1.4%	17.0%
<b>Repayments</b>	<b>2,076.784</b>	<b>2,051.632</b>	<b>-1.2%</b>	<b>3.5%</b>
Internal	175.302	175.302	0.0%	0.3%
External	1,901.482	1,876.330	-1.3%	3.2%
<b>On Lending</b>	<b>39.892</b>	<b>92.815</b>	<b>132.7%</b>	<b>0.2%</b>
<b>GRAND TOTAL</b>	<b>21,809.705</b>	<b>23,035.024</b>	<b>5.6%</b>	<b>39.7%</b>
<u>Source:</u> Department of Public Accounts & Spending Agencies				
GDP as per NSB	53,932.80	57,981.00		

The comparison is also presented in a graphic form in Graph II.



### 6.1.1 CURRENT EXPENDITURE

The recurrent expenditure of Nu. 11,061.433 million during the FY 2008-09 reflects an increase of Nu. 1,335.714 million over that of the FY 2007-08. This is over 14% increase as shown in Table 9 above. The expenditure on salary and wages amounted to Nu. 4,560.438 million, which is about 41% of total recurrent expenditures and 33% of internal revenue. This is 20% of the total expenditure and 8% of GDP.

The recurrent expenditure is also inclusive of interest payment of Nu. 1,733.832 million of which Nu. 1,295.863 million is for Tala Hydro Power Project (THPP) alone. The interest also includes Nu. 1.425 million paid on account of overdraft accessed through ways and means

advance from BoB during the year. The interest payment is 12% of internal revenue and 3% of GDP.

Some of the major increases in recurrent expenditures are as follows:

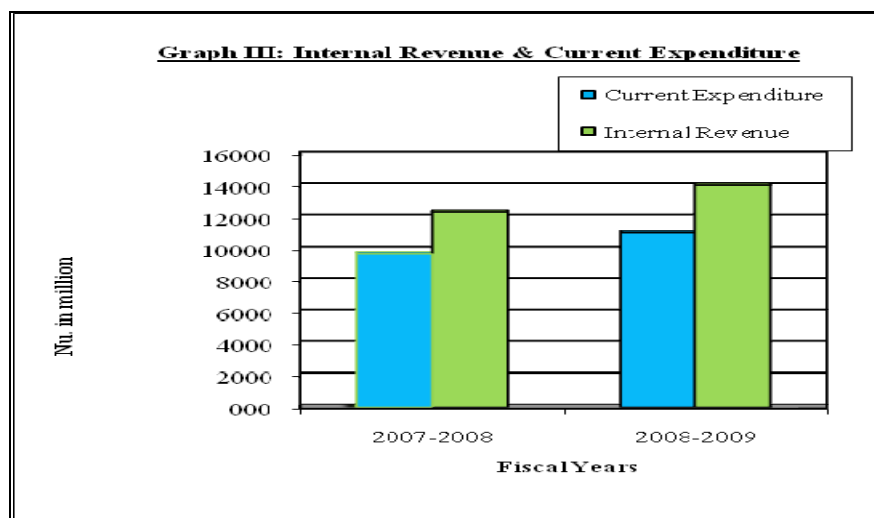
i. Salary and wages due to salary revision	Nu. 1,035.501 million
ii. In-country meetings and celebrations	Nu. 179.699 million
iii. Stipends	Nu. 100.662 million
iv. Medical treatment outside the country	Nu. 14.059 million

The total recurrent expenditure of Nu. 11,061.433 million is fully covered by internal revenue of Nu. 14,049.040 million. The coverage of the recurrent expenditure by internal revenue was 127% thereby achieving one of the key fiscal objectives of the Government of financing the recurrent expenditures from its domestic revenues.

The comparison and percentage coverage of recurrent expenditure by the internal revenue for the FY 2007-08 and 2008-09 is presented below in Table 10.

<b>Table 10: SUMMARY OF CURRENT EXPENDITURE AND INTERNAL REVENUE COMPARISON FOR THE FISCAL YEARS 2007-08 AND 2008-09</b>		
	<b><u>Nu. in million</u></b>	
<b>PARTICULARS</b>	<b>2007-2008</b>	<b>2008-2009</b>
Current Expenditure	9,725.719	11,061.433
Internal Revenue	12,345.984	14,049.040
% Coverage	127%	127%
<b><u>Source:</u> Department of Revenue &amp; Customs and Spending Agencies</b>		

The comparison between current expenditure and internal revenue is presented in Graph III.





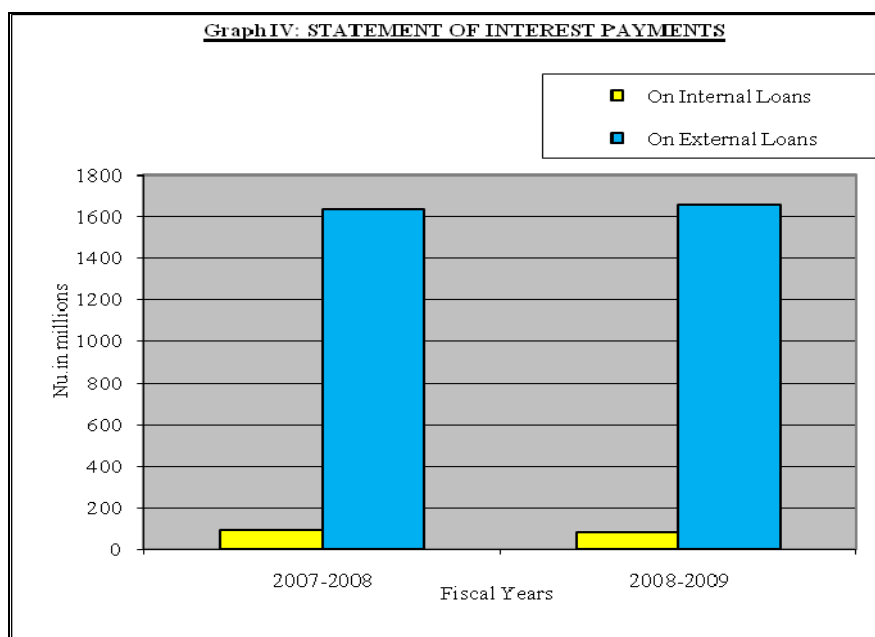
### 6.1.2 INTEREST PAYMENT

The total interest payment during the FY amounted to Nu. 1,733.832 million. This consists of Nu. 78.559 million on internal borrowings including Nu. 1.426 million on the temporary overdraft accessed through ways and mean advance from BoB and Nu. 1,655.273 million on external borrowings. Of the total external interest payment, about 94% is on account of hydropower loans paid by the respective corporations. The total interest expenditure works out to about 3% of GDP, and around 12% of internal revenue.

The summary of the expenditure on interest payments for the FY 2007-08 and 2008-09 is given in Table 11.

<b>Table 11: STATEMENT OF INTEREST PAYMENTS</b>					
	(Nu. in million)				
<b>INTEREST</b>	<b>2007-2008</b>	<b>2008-2009</b>	<b>% Change</b>	<b>% of GDP</b>	<b>% of Internal Revenue</b>
On Internal Loans	86.775	78.559	-9.5%	0.14%	0.56%
On External Loans	1,632.461	1,655.273	1.4%	2.85%	11.78%
<b>Total</b>	<b>1,719.236</b>	<b>1,733.832</b>	<b>0.8%</b>	<b>2.99%</b>	<b>12.34%</b>
<u>Source:</u> Department of Public Accounts					

The statement of interest payments for the FY 2007-08 and 2008-09 is presented in a graph IV.



The detailed statement of interest payment by Lender is presented in Table 12 below.

<b>Table 12: STATEMENT OF INTEREST PAYMENT DURING THE FISCAL YEAR 2008-2009</b>		
<b>Lender</b>	<b>Project</b>	<b>Nu. in million</b>
<b>A</b>	<b>INTERNAL</b>	<b>78.559</b>
BoB	Ways and Means Advance	1.426
NPPF	First New Aircraft for Druk Air Corporation	46.773
BHTF	First New Aircraft for Druk Air Corporation	30.360
<b>B</b>	<b>EXTERNAL</b>	<b>1,655.274</b>
ADB	Multi Project	1.376
ADB	Multi Project	4.549
ADB	Tsirang Hill	0.345
ADB	Road Mechanization	2.168
ADB	East West Highway	2.177
ADB	Highland Livestock Dev. Project	1.872
ADB	Industrial Estate	0.293
ADB	Bhutan Dev. Finance Corporation	0.939
ADB	Technical & Vocational Education Training	2.081
ADB	Rural Electrification	3.390
ADB	Financial Sector Development	1.771
ADB	Development Finance Loan	1.861
ADB	Urban Infrastructure Improvement	2.952
ADB	Sustainable Rural Electrification	7.426
ADB	Health Care Reform	4.572
ADB	Road Improvement Project	5.157
ADB	Basic Skill Development Project	3.856
ADB	Rural Electrification & Network Expansion Project	5.163
ADB	Financial Sector Development Program	2.080
<b>ADB Total</b>		<b>54.026</b>
AUSTRIAN	Basochhu Hydro Power Corporation - Lower Stage	60.019
<b>AUSTRIAN Total</b>		<b>60.019</b>
GOI	Kurichhu Hydro Power Corporation	201.694
GOI	Tala Hydro Power Project	1,295.863
<b>GOI Total</b>		<b>1,497.557</b>
JICA	Rural Electrification Project	0.001
<b>JICA Total</b>		<b>0.001</b>
IDA	Technical Assistance	1.034
IDA	Forestry -I	1.949
IDA	Bhutan Calcium Carbide Limited	2.248
IDA	Primary Education Project	1.267
IDA	Forestry -II	0.246
IDA	Forestry-III	1.910
IDA	Second Education Project	5.299
IDA	Rural Access Project	4.276
IDA	Urban Development Project	4.016
IDA	Education Development Project	9.095
IDA	Decentralized Rural Development Project	1.486
<b>IDA Total</b>		<b>32.828</b>
IFAD	Small Farms Development	1.513
IFAD	Trashigang-Mongar Area Development Project	1.260
IFAD	Punakha-Wangdue Valley Development Project	1.122

<b>Table 12: STATEMENT OF INTEREST PAYMENT DURING THE FY 2008-09 (Contd.)</b>		
<b>Lender</b>	<b>Project</b>	<b>Nu. in million</b>
IFAD	First Eastern Zone Agriculture Project	1.709
IFAD	Second Eastern Zone Agriculture Project	3.694
IFAD	Agriculture Marketing & Enterprise Promotion Program	1.380
<b>IFAD Total</b>		<b>10.678</b>
KFAED	Bhutan Development Finance Corporation	0.165
<b>KFAED Total</b>		<b>0.165</b>
<b>Grand Total</b>		<b>1,733.833</b>
Source: Department of Public Accounts		

The interest payment is also categorized in RGoB used and Corporation used loans as presented below in Table 13.

<b>Table 13: STATEMENT OF INTEREST PAYMENT DURING THE FY 2008-09: BY CORPN. &amp; RGOB</b>			
<b>Corp./ RGoB</b>	<b>Lender</b>	<b>Project</b>	<b>Nu. in million</b>
Corpn.	ADB	Bhutan Dev. Finance Corporation	0.939
Corpn.	ADB	Rural Electrification - I	3.390
Corpn.	ADB	Development Finance Loan	1.861
Corpn.	ADB	Sustainable rural Electrification	7.426
Corpn.	ADB	Rural Electrification & Network Expansion	5.163
<b>ADB Total for Corporation</b>			<b>18.779</b>
Corpn.	AUSTRIAN	Basochhu Hydro Power Corporation - Lower Stage	60.019
<b>AUSTRIAN Total for Corporation</b>			<b>60.019</b>
Corpn.	BHTF	First New Aircraft for Druk Air Corporation	30.360
<b>BHTF Total for Corporation</b>			<b>30.360</b>
Corpn.	GOI	Kurichhu Hydro Power Corporation	201.694
Corpn.	GOI	Tala Hydro Power Project	1,295.863
<b>GOI Total for Corporation</b>			<b>1,497.557</b>
Corpn.	JICA	Rural Electrification Project	0.001
<b>JICA Total for Corporation</b>			<b>0.001</b>
Corpn.	IDA	Bhutan Calcium Carbide Limited	2.248
<b>IDA Total for Corporation</b>			<b>2.248</b>
Corpn.	KFAED	Bhutan Development Finance Corporation	0.165
<b>KFAED Total for Corporation</b>			<b>0.165</b>
Corpn.	NPPF	First New Aircraft for Druk Air Corporation	46.773
<b>NPPF Total for Corporation</b>			<b>46.773</b>
<b>Total for Corporation Used Loan</b>			<b>1,655.903</b>
RGOB	ADB	Multi Project - I	1.376
RGOB	ADB	Multi Project -II	4.549
RGOB	ADB	Tsirang Hill Irrigation	0.345
RGOB	ADB	Road Mechanization	2.168
RGOB	ADB	East West Highway	2.177
RGOB	ADB	Highland Livestock Development Project	1.872
RGOB	ADB	Industrial Estate	0.293
RGOB	ADB	Technical & Vocational Education Training	2.081
RGOB	ADB	Financial Sector Development	1.771
RGOB	ADB	Urban Infrastructure Improvement	2.952
RGOB	ADB	Health Care Reform	4.572
RGOB	ADB	Road Improvement	5.157

<b>Table 13: STATEMENT OF INTEREST PAYMENT DURING THE FY 2008-09: BY CORPN. &amp; RGOB</b>			
<b>Corp./ RGoB</b>	<b>Lender</b>	<b>Project</b>	<b>Nu. in million</b>
RGOB	ADB	Basic Skill Development	3.856
RGOB	ADB	Road Network Project	0.000
RGOB	ADB	Urban Infrastructure Development	0.000
RGOB	ADB	Financial Sector Development Program	2.080
		<b>ADB Total for RGOB</b>	<b>35.247</b>
RGOB	BoB	Ways and Means Advance	1.426
		<b>BoB Total for RGOB</b>	<b>1.426</b>
RGOB	IDA	Technical Assistance	1.034
RGOB	IDA	Forestry -I	1.949
RGOB	IDA	Primary Education Project	1.267
RGOB	IDA	Forestry -II	0.246
RGOB	IDA	Forestry-III	1.910
RGOB	IDA	Second Education Project	5.299
RGOB	IDA	Rural Access Project	4.276
RGOB	IDA	Urban Development Project	4.016
RGOB	IDA	Education Development Project	9.095
RGOB	IDA	Decentralized Rural Development Project	1.486
		<b>IDA Total for RGOB</b>	<b>30.580</b>
RGOB	IFAD	Small Farms Development	1.513
RGOB	IFAD	Trashigang-Mongar Area Development Project	1.260
RGOB	IFAD	Punakha-Wangdue Valley Development Project	1.122
RGOB	IFAD	First Eastern Zone Agriculture Project	1.709
RGOB	IFAD	Second Eastern Zone Agriculture Project	3.694
RGOB	IFAD	Agriculture Marketing & Enterprise Promotion Program	1.380
		<b>IFAD Total for RGOB</b>	<b>10.678</b>
		<b>Total for RGoB used loan</b>	<b>77.930</b>
		<b>Grand Total</b>	<b>1,733.833</b>
Source: Department of Public Accounts			

### 6.1.3 CAPITAL EXPENDITURE

The total capital expenditure during the FY was Nu. 9,829.144 million. This represents a decrease of 2% from the previous year's expenditure. The decrease in the capital expenditure during the FY can be attributed to the completion of major construction and infrastructure development works related to the national celebrations and non-inclusion of direct payments made by GoI to project DANTAK on behalf of the RGoB for the on-going activities like double laning of highways, construction of new roads, etc which are incorporated upon receipt of intimation from the GoI.

The total receipts in grants and borrowings amounting to Nu. 7,407.992 million was able to cover about 62% of the capital and repayment expenditure of Nu.11,880.776 million. The comparison in percentage increase of capital and repayment expenditures and coverage by external resource is shown in the Table 14:



<b>Table 14: CAPITAL EXPENDITURE AND REPAYMENT COMPARED WITH GRANTS AND BORROWINGS</b>			
	<b>Nu. in million</b>		
<b>SOURCES</b>	<b>2007-2008</b>	<b>2008-2009</b>	<b>% Change</b>
Grants	5,935.421	6,575.069	10.8%
Borrowings	757.579	832.923	9.9%
<b>Total of Grants &amp; Borrowings</b>	<b>6,693.000</b>	<b>7,407.992</b>	<b>10.7%</b>
<b>EXPENDITURE</b>			
Capital Expenditure	9,967.310	9,829.144	-1.4%
Repayment	2,076.784	2,051.632	-1.2%
<b>Total of Capital &amp; Repayment</b>	<b>12,044.094</b>	<b>11,880.776</b>	<b>-1.4%</b>
% Coverage of capital Expenditure and Repayment by Grants & Borrowings	55.6%	62.4%	
<i>Source: DPA, GNHC, Spending Agencies</i>			

#### 6.1.4 ON-LENDING

The total on-lending by the Government during the FY 2008-09 amounted to Nu. 92.815 million. This includes Nu. 13.182 million direct disbursement by JICA to BPC for RE projects. The statement of the on-lending is presented below in Table 15.

<b>Table 15: STATEMENT OF ON-LENDING FOR THE FY 2008-09</b>		
<b>LENDER</b>	<b>PROJECT/PROGRAMME</b>	<b>Nu. in million</b>
IFAD	Rural Credit Loan to BDFC under AMEPP	32.280
JICA	Rural Electrification Project for BPC	13.182
ADB	Medium Small and Micro Enterprise Loan to BDFC	47.353
	<b>Total</b>	<b>92.815</b>
<i>Source: DPA</i>		

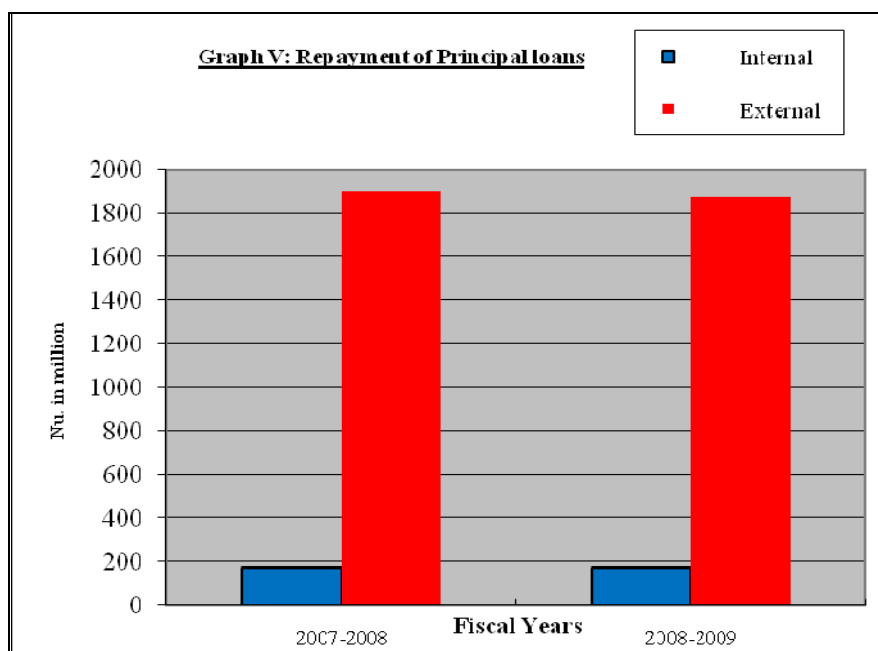
#### 6.1.5 LOAN REPAYMENT

The principal repayment of loans during the FY 2008-09 amounted to Nu. 2,051.632 million. This consists of Nu. 175.302 million for internal borrowings and Nu. 1,876.330 million external. The total principal loan repayment constitutes about 4% of GDP. Principal repayment of corporate loans represents 3% of GDP and loans contracted directly by Government represent 0.29% of GDP.

A consolidated statement of principal repayment of loans for the FY 2007-08 and 2008-09 is presented below in Table 16.

<b>Table 16: STATEMENT OF PRINCIPAL LOAN REPAYMENTS</b>			
	(Nu. in million)		
<b>FISCAL YEAR</b>	<b>2007-2008</b>	<b>2008-2009</b>	<b>% Change</b>
<b>Repayments</b>	<b>2,076.784</b>	<b>2,051.632</b>	<b>-1%</b>
Internal	175.302	175.302	0%
External	1,901.482	1,876.330	-1%
Source: DPA			

The statement of principal repayment is presented below in Graph V.



The detailed repayment of principal loans by lender is presented in the Table 17 as follows:

<b>Table 17: STATEMENT OF PRINCIPAL LOAN REPAYMENTS DURING THE FY 2008-09: BY LENDER</b>		
<b>Sl. No.</b>	<b>PROJECT</b>	<b>Nu. in million</b>
<b>I</b>	<b>INTERNAL</b>	<b>175.302</b>
<b>A</b>	<b>NPPF - First New Aircraft for Druk Air Corporation</b>	<b>106.302</b>
<b>B</b>	<b>BHTF - First New Aircraft for Druk Air Corporation</b>	<b>69.000</b>
<b>II</b>	<b>EXTERNAL</b>	<b>1,876.330</b>
<b>A</b>	<b>Asian Development Bank</b>	<b>138.814</b>
i.	Tsirang Hill Irrigation	2.188
ii.	Bhutan Development Finance Corporation	3.455
iii.	Development Finance	3.745
iv.	East-West Highway	4.828
v.	Financial Sector Development	3.598
vi.	Highland Livestock Development Project	10.444
vii.	Industrial Estate	1.481
viii.	Multi Project - I	9.311
ix.	Multi Project -II	22.694
x.	Road Mechanization	11.787
xi.	Rural electrification-I	7.255
xii.	Sustainable Rural Electrification-II	20.740
xiii.	Technical & Vocational Education Training	4.593
xiv.	Urban Infrastructure Improvement Project	5.973
xv.	Health Care Reform Program	15.202
xvi.	Road Improvement Project	11.520
<b>B</b>	<b>Government of Austria</b>	<b>58.764</b>
i	Basochhu Hydro Power Project- Upper Stage	58.764
<b>C</b>	<b>Danish International Development Agency (DANIDA)</b>	<b>6.715</b>
i.	Rural Telecommunication Network Project	6.715
<b>D</b>	<b>Government of India (GOI)</b>	<b>1,581.841</b>
i.	Kurichhu Hydro Power Corporation	186.667
ii.	Tala Hydro Power Project	1,395.175
<b>E</b>	<b>International Development Association</b>	<b>58.696</b>
i.	Bhutan Calcium Carbide Limited	12.670
ii.	Forestry-I	9.303
iii.	Forestry - II	1.839
iv.	Forestry - III	5.534
v.	Primary Education Project	9.469
vi.	Technical Assistance	5.854
vii.	Second Education Project	14.027
<b>F</b>	<b>International Fund for Agriculture Development</b>	<b>20.203</b>
i.	First Eastern Zone Agriculture Project	5.019
ii.	Punakha-Wangdue Valley Development Project	3.759
iii.	Small Farms Development	6.801
iv.	Trashigang-Mongar Area Development Project	4.623
<b>G</b>	<b>Kuwait Fund for Arab Economic Development</b>	<b>11.296</b>
i.	Bhutan Development Finance Corporation	11.296
<b>GRAND TOTAL</b>		<b>2,051.632</b>

The statement of repayment of principal loans is categorized under RGoB used loans and Corporate loans in Table 18.

<b>Table 18: STATEMENT OF PRINCIPAL REPAYMENT DURING THE FY 2008-09: By Corpn.&amp; RGoB</b>			
<b>Sector</b>	<b>Lender</b>	<b>Project</b>	<b>Nu. in million</b>
Corp.	BHTF	First New Aircraft for Druk Air Corporation	69.000
Corp.	NPPF	First New Aircraft for Druk Air Corporation	106.302
		<b>Internal Total for Corporation used loan</b>	<b>106.302</b>
Corp.	ADB	Bhutan Dev. Finance Corporation (BDFC)	3.455
Corp.	ADB	Development Finance	3.745
Corp.	ADB	Financial Sector Development	3.598
Corp.	ADB	Rural Electrification-I	7.255
Corp.	ADB	Sustainable Rural Electrification-II	20.740
		<b>ADB Total for Corporation loan</b>	<b>38.793</b>
Corp.	DANIDA	Rural Telecommunication Network Project	6.715
		<b>DANIDA Total for Corporation used loan</b>	<b>6.715</b>
Corp.	GOA	Basochhu Hydro Power Project- Upper Stage	58.764
		<b>GOA Total for Corporation used loan</b>	<b>58.764</b>
Corp.	GOI	Kurichhu Hydro Power Corporation (KHPC)	186.667
Corp.	GOI	Tala Hydro Power Project (THPP)	1,395.175
		<b>GOI Total for Corporation used loan</b>	<b>1,581.841</b>
Corp.	IDA	Bhutan Calcium Carbide Limited (BCCL)	12.670
		<b>IDA Total for Corporation used loan</b>	<b>12.670</b>
Corp.	KFAED	Bhutan Development Finance Corporation	11.296
		<b>KFAED Total for Corporation used loan</b>	<b>11.296</b>
		<b>Total for Corporation used Loan</b>	<b>1,885.381</b>
RGoB	ADB	Tsirang Hill Irrigation	2.188
RGoB	ADB	East-West Highway	4.828
RGoB	ADB	Health Care Reform Program	15.202
RGoB	ADB	Highland Livestock Development Project	10.444
RGoB	ADB	Industrial Estate	1.481
RGoB	ADB	Multi Project - I	9.311
RGoB	ADB	Multi Project -II	22.694
RGoB	ADB	Road Improvement project	11.520
RGoB	ADB	Road Mechanization	11.787
RGoB	ADB	Technical & Vocational Education Training	4.593
RGoB	ADB	Urban Infrastructure Improvement Project	5.973
		<b>ADB Total for RGoB used loan</b>	<b>100.021</b>
RGoB	IDA	Forestry - II	1.839
RGoB	IDA	Forestry - III	5.534
RGoB	IDA	Forestry-I	9.303
RGoB	IDA	Primary Education Project (PEP)	9.469
RGoB	IDA	Second Education Project	14.027
RGoB	IDA	Technical Assistance (TA)	5.854
		<b>IDA Total for RGoB used loan</b>	<b>46.027</b>
RGoB	IFAD	First Eastern Zone Agriculture Project	5.019
RGoB	IFAD	Punakha-Wangdue Valley Dev. Project	3.759
RGoB	IFAD	Small Farms Development	6.801
RGoB	IFAD	Trashigang-Mongar Area Dev. Project	4.623
		<b>IFAD Total for RGoB used loan</b>	<b>20.203</b>
		<b>Total for RGoB used Loan</b>	<b>166.251</b>
		<b>Grand Total</b>	<b>2,051.632</b>



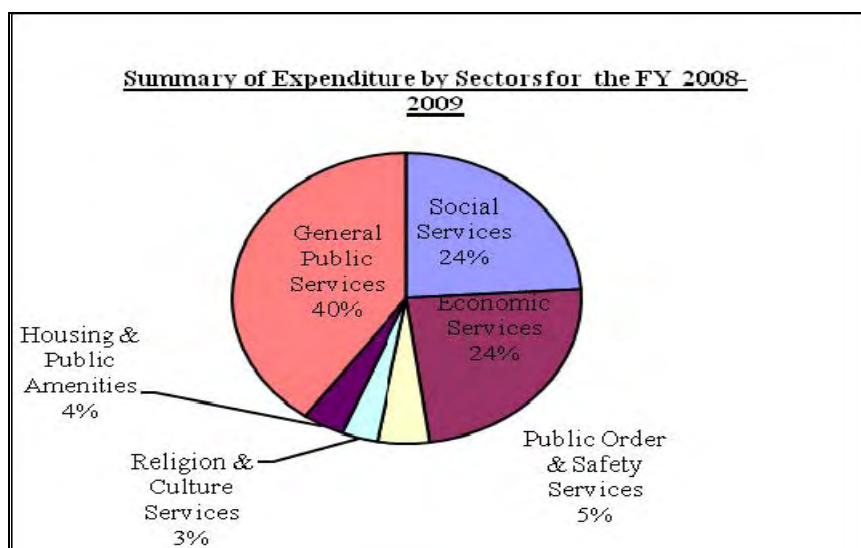
### 6.1.6 SECTOR WISE EXPENDITURE

The sector-wise expenditure during the FY presented in Table 19 reflects the priorities of the RGoB in terms of expenditures to each sector in the economy.

Table 19: SUMMARY OF EXPENDITURE BY SECTORS FOR THE FY 2008-2009							
Sectors	Expenditure					% of Total	% to GDP
	Current	Capital	Lend	Repay	Total		
<b>Social Services</b>	<b>3,596.681</b>	<b>1,939.296</b>	-	-	<b>5,535.977</b>	<b>24.03%</b>	<b>9.5%</b>
Health Services	1,131.855	798.629	-	-	1,930.484	8.38%	3.3%
Education Services	2,464.826	1,140.667	-	-	3,605.493	15.65%	6.2%
<b>Economic Services</b>	<b>1,818.433</b>	<b>3,663.809</b>	-	-	<b>5,482.242</b>	<b>23.80%</b>	<b>9.5%</b>
RNR Services	1,144.488	1,127.704	-	-	2,272.192	9.86%	3.9%
Mining, M/facturing & Industries Services	111.032	71.106	-	-	182.138	0.79%	0.3%
Transport & Communication Serv.	343.649	1,706.441	-	-	2,050.090	8.90%	3.5%
Energy Services	47.623	585.422	-	-	633.045	2.75%	1.1%
Other Economic Serv.	171.641	173.136	-	-	344.777	1.50%	0.6%
<b>Public Order &amp; Safety Services</b>	<b>813.983</b>	<b>319.904</b>	-	-	<b>1,133.887</b>	<b>4.92%</b>	<b>2.0%</b>
<b>Religion &amp; Culture Services</b>	<b>498.715</b>	<b>274.340</b>	-	-	<b>773.055</b>	<b>3.36%</b>	<b>1.3%</b>
<b>Housing &amp; Public Amenities</b>	<b>296.356</b>	<b>595.313</b>	-	-	<b>891.669</b>	<b>3.87%</b>	<b>1.5%</b>
<b>General Public Services</b>	<b>4,037.265</b>	<b>3,036.482</b>	<b>92.815</b>	<b>2,051.632</b>	<b>9,218.194</b>	<b>40.02%</b>	<b>15.9%</b>
General Public Serv.	2,303.433	3,036.482	-	-	5,339.915	23.18%	9.2%
National Debt Serv.	1,733.832	-	92.815	2,051.632	3,878.279	16.84%	6.7%
<b>Total</b>	<b>11,061.433</b>	<b>9,829.144</b>	<b>92.815</b>	<b>2,051.632</b>	<b>23,035.024</b>	<b>100.00%</b>	<b>39.7%</b>

Source: Department of Public Accounts and Spending Agencies

The above statement is reproduced below in the form of pie chart.



A summary of revised budget estimates compared with the actual expenditure for the fiscal year is presented below in Table 20:

<b>Table 20: SUMMARY OF REVISED BUDGET AND ACTUAL EXPENDITURE COMPARISON FOR THE FISCAL YEAR 2008-2009</b>					
<b>AU CODE</b>	<b>Administrative Unit</b>	<b>Total Budget</b>	<b>Total Expenditure</b>	<b>Total Variance</b>	<b>% Variance</b>
101.01 - 134.01	Autonomous Bodies	3,426.552	2,409.048	(1,017.504)	-29.69%
201.01 - 212.01	Ministries	19,874.953	15,625.761	(4,249.192)	-21.38%
401.01 - 420.09	Dzongkhags & Gewogs	6,007.045	5,000.215	(1,006.830)	-16.76%
	<b>GRAND TOTAL</b>	<b>29,308.550</b>	<b>23,035.024</b>	<b>(6,273.526)</b>	<b>-21.41%</b>
Note:	Expenditure figures are exclusive of advances and suspense.				
Source:	DNB, DPA, Spending Agencies				

The total expenditures of Nu. 23,035.024 million has resulted in a variation of 21.41% when compared with the total revised budget estimates of Nu. 29,308.550 million during the fiscal year.

A comparison of revised budget and actual expenditure by administrative unit and summary of expenditure by object code is presented in *Schedule 1 and 2* respectively.

## 7. GOVERNMENT DEBT POSITION

The Statement of Outstanding Loans is presented in Table 21. The loan amounts are denoted in agreement currencies to avoid discrepancies due to exchange rate fluctuation. However, for easy reference a separate column for the closing balances in USD is also reflected.

As on July 1, 2008 the internal loan outstanding of the Government was Nu. 1,402.419 million on account of the Government equity participation in the purchase of new aircraft for Druk Air Corporation. With the payment of third installment of principal loan repayment during the FY, the internal loan outstanding was reduced to Nu. 1,227.117 million as on June 30, 2009 as below:

i) National Pension & Provident Fund	Nu. 744.117 million
ii) Bhutan Health Trust Fund	<u>Nu. 483.000 million</u>
<b>Total</b>	<b><u>Nu. 1,227.117 million</u></b>

Beside the multilateral financial institutions, external debt consists of Government of India (GoI) Rupee loan of Rs.17,483.392 million for the mega hydropower projects. This is about 50% of the Government's total debt.

The amount of outstanding loan to Government of India for each of the major hydropower project is as follows:

(i) Kurichhu Hydropower Corporation	Rs. 1,306.666 million
(ii) Tala Hydropower Project Authority	Rs. 13,951.746 million
(iii) Punatshangchhu Hydropower Project-I	<u>Rs. 2,224.980 million</u>
<b>Total:</b>	<b><u>Rs. 17,483.392 million</u></b>

Hard currency outstanding debt as on June 30, 2009 stands at USD 333.026 million, which is approximately equivalent to Nu.16,048.518 million. This is about 46% of the total debt and 28% of GDP.

The total debt of the Government as on June 30, 2009 was estimated to Nu. 34,759.027 million, which translates to USD 721.291 million and represents about 60% of GDP.

A detailed statement of outstanding debt as on 30<sup>th</sup> June 2009 is presented in Table 22:

**Table 21: SUMMARY STATEMENT OF GOVERNMENT DEBT AS ON JUNE 30, 2009**

(Amounts in Agreement Currencies)

	AGENCY	Loan Committed		Opening balances as on 01/07/08	W I T H D R A W A L S				REPAYMENTS DURING THE YEAR			Closing Balances as on 30/06/09	Closing Balances in USD
					Principal	Interest & Charges accrued during the year		Total Liability incurred during the year					
		Interest	Fees & Charges										
						Curr.	Amount		Principal	Interest & Charges	Total		
A	INTERNAL	Nu.	1,753.023	1,402.419	-	78.559	-	78.559	175.302	78.559	253.861	1,227.117	25.464
i.	BoB	Nu.	-	-	-	1.426	-	1.426		1.426	1.426	-	-
ii.	NPPF	Nu.	1,063.023	850.419	-	46.773	-	46.773	106.302	46.773	153.075	744.117	15.441
iii.	BHTF	Nu.	690.000	552.000	-	30.360	-	30.360	69.000	30.360	99.360	483.000	10.023
B	EXTERNAL: GOI	Rs.	33,041.334	17,320.253	1,744.980	1,497.557	-	3,242.537	1,581.841	1,497.557	3,079.398	17,483.392	362.801
C	EXTERNAL: Other than GOI	Nu.		14,348.318	1,470.829	157.716	40.268	1,639.874	294.489	157.716	452.205	16,048.518	333.026
i.	IDA	XDR	79.187	58.220	13.235	0.444	-	13.679	0.791	0.444	1.235	70.664	108.965
ii.	ADB	XDR	121.524	74.257	4.775	0.883	-	5.658	1.959	0.883	2.842	77.073	118.848
iii.	KFAED	KD	1.494	0.062	-	0.001	-	0.001	0.062	0.001	0.063	-	-
iv.	IFAD	XDR	27.031	16.274	1.593	0.144	-	1.737	0.277	0.144	0.421	17.590	27.124
v.	AUSTRIA	Euro	48.396	46.682	-	0.286	0.597	0.883	0.857	0.883	1.740	45.825	64.140
vi.	DANIDA	Euro	13.009	11.057	-	-	-	-	1.301	-	1.301	9.756	13.655
vii.	JICA	JPY	3.576	-	0.028	-	-	0.028	-	-	-	0.028	0.293
	Grand Total	Nu.		3,070.990	3,215.809	1,733.833	40.268	4,960.970	2,051.632	1,733.833	3,785.465	34,759.027	721.291
	Note: Exchange rates used:	USD	XDR	KWD	EURO	JYP('000)							
	Nu.	48.19	74.31	176.9259	67.45	504.65							
	GDP as per NSB	Nu.	57,981.000										
	Source: DPA												

**Table 22: THE DETAILED STATEMENT OF GOVERNMENT DEBT AS ON JUNE 30, 2009**

(Amounts in Agreement Currencies)

Sl. No.	LENDERS AND PROJECTS	Loan No.	Loan Committed		Opening balances as on 01/07/08	W I T H D R A W A L S				REPAYMENTS DURING THE YEAR			Closing Balances as on 30/06/09	Closing Balances in USD
						Principal	Interest & Charges accrued during the year		Total Liability incurred during the year	Principal	Interest & Charges	Total		
			Curr.	Amount			Interest	fees/ charges						
A	INTERNAL		Nu.	1,753.023	1,402.419	-	78.559	-	78.559	175.302	78.559	253.861	1,227.117	25.464
I	BoB			-	-	-	1.426	-	1.426	-	1.426	1.426	-	-
1	Ways and Means Advance			-	-	-	1.426	-	1.426	-	1.426	1.426	-	-
II	NPPF			1,063.023	850.419	-	46.773	-	46.773	106.302	46.773	153.075	744.117	15.441
1	Long-term loan for RGoB Equity in Drukair			1,063.023	850.419		46.773		46.773	106.302	46.773	153.075	744.117	15.441
III	BHTF			690.000	552.000	-	30.360	-	30.360	69.000	30.360	99.360	483.000	10.023
1	Long-term loan for RGoB Equity in Drukair			690.000	552.000	-	30.360	-	30.360	69.000	30.360	99.360	483.000	10.023
B	B. EXTERNAL: GOI		Rs.	33,041.334	17,320.253	1,744.980	1,497.557	-	3,242.537	1,581.841	1,497.557	3,079.398	17,483.392	362.801
1	Kurichu Hydro Power Corporation			2,240.000	1,493.333		201.694	-	201.694	186.667	201.694	388.361	1,306.666	27.115
2	Tala Hydro Power Project Authority			16,742.094	15,346.920		1,295.863	-	1,295.863	1,395.174	1,295.863	2,691.037	13,951.746	289.515
3	Punatsangchhu Hydro Power Project - I			14,059.240	480.000	1,744.980	-	-	1,744.980	-	-	-	2,224.980	46.171
C	C. EXTERNAL: Other than GOI		Nu.		14,348.318	1,470.829	157.716	40.268	1,639.874	294.489	157.716	452.205	16,048.518	333.026
I	ADB		XDR	121.524	74.257	4.775	0.883	-	5.658	1.959	0.883	2.842	77.073	118.848
1	Multi-Project – I	637-BHU		3.674	2.205	-	0.029	-	0.029	0.147	0.029	0.176	2.058	3.173
2	Multi-Project – II	722-BHU		7.428	4.904	-	0.069	-	0.069	0.297	0.069	0.366	4.607	7.104
3	Tsirang Hill Irrigation	740-BHU		0.849	0.576	-	0.005	-	0.005	0.034	0.005	0.039	0.542	0.836
4	Road Mechanisation	790-BHU		3.718	2.676	-	0.033	-	0.033	0.149	0.033	0.182	2.527	3.897
5	Highland Livestock Development Project	808-BHU		3.526	2.608	-	0.028	-	0.028	0.141	0.028	0.169	2.467	3.804
6	Industrial Estates	900-BHU		0.550	0.440	-	0.004	-	0.004	0.022	0.004	0.026	0.418	0.645
7	Bhutan Development Finance Corporation	934-BHU		1.621	1.314	-	0.015	-	0.015	0.049	0.015	0.064	1.265	1.951
8	Technical, Vocational & Educational Training	1035-BHU		3.295	2.801	-	0.030	-	0.030	0.066	0.030	0.096	2.735	4.217

Table 22: THE DETAILED STATEMENT OF GOVERNMENT DEBT AS ON JUNE 30, 2009

(Amounts in Agreement Currencies)

Sl. No.	LENDERS AND PROJECTS	Loan No.	Loan Committed		Opening balances as on 01/07/08	W I T H D R A W A L S			REPAYMENTS DURING THE YEAR			Closing Balances as on 30/06/09	Closing Balances in USD	
						Principal	Interest & Charges accrued during the year		Total Liability incurred during the year	Principal	Interest & Charges			Total
			Curr.	Amount			Interest	fees/ charges						
9	East-West Highway	1265-BHU		3.666	3.336	-	0.034	-	0.034	0.073	0.034	0.107	3.263	5.032
10	Rural Electrification (RE)	1375-BHU		4.771	4.533	-	0.053	-	0.053	0.095	0.053	0.148	4.438	6.843
11	Financial Sector Development Program	1565-BHU		2.939	2.910	-	0.029	-	0.029	0.059	0.029	0.088	2.851	4.396
12	Development Finance Loan	1566-BHU		2.932	2.903	-	0.031	-	0.031	0.059	0.031	0.090	2.844	4.386
13	Urban Infrastructure Improvement Project	1625-BHU		4.244	4.244	-	0.049	-	0.049	0.085	0.049	0.134	4.159	6.413
14	Sustainable Rural Electrification (RE-II) Project	1712-BHU		7.063	6.916	-	0.123	-	0.123	0.294	0.123	0.417	6.622	10.211
15	Health Care Reform	1762-BHU		7.614	7.614	-	0.076	-	0.076	0.238	0.076	0.314	7.376	11.374
16	Road Improvement Project	1763-BHU		7.263	7.263	-	0.079	-	0.079	0.151	0.079	0.230	7.112	10.967
17	Basic Skill Development	1830-BHU		5.556	4.859	0.131	0.055	-	0.186	-	0.055	0.055	4.990	7.695
18	Rural Electrification & Network Expansion Project	2009-BHU		6.584	6.584		0.073	-	0.073	-	0.073	0.073	6.584	10.153
19	Road Network Project	2187-BHU		18.803	1.878	4.108	0.030	-	4.138	-	0.030	0.030	5.986	9.231
20	Urban Infrastructure Development Project	2258-BHU		16.597	0.854	0.384	0.010	-	0.394	-	0.010	0.010	1.238	1.909
21	Financial Sector Development Program	2279-BHU		7.472	2.717		0.027	-	0.027	-	0.027	0.027	2.717	4.190
22	Financial Sector Development Project	2280-BHU		1.359	0.122	0.152	0.001	-	0.153	-	0.001	0.001	0.274	0.423
II	KFAED		KD	1.494	0.062	-	0.001	-	0.001	0.062	0.001	0.063	-	-
1	Bhutan Development Finance Cooperation	409-BHU		1.494	0.062	-	0.001	-	0.001	0.062	0.001	0.063	-	-
III	Government of Austria (GoA)		Euro	48.396	46.682	-	0.286	0.597	0.883	0.857	0.883	1.740	45.825	64.140
1	Basochhu Hydro Power Project - Upper Stage			17.151	15.437	-	-	-	-	0.857	-	0.857	14.580	20.407
2	Basochhu Hydro Power Project - Lower Stage			31.245	31.245	-	0.286	0.597	0.883	-	0.883	0.883	31.245	43.733
IV	Government of Denmark (GoD)		Euro	13.009	11.057	-	-	-	-	1.301	-	1.301	9.756	13.655
1	Rural Telecom Network Project			13.009	11.057		-	-	-	1.301	-	1.301	9.756	13.655
V	JICA		JPY('000)	3.576	-	0.028	-	-	0.028	-	-	-	0.028	0.293
1	Rural Electrification Project	BT-P1		3.576	-	0.028	-	-	0.028	-	-	-	0.028	0.293



Table 22: THE DETAILED STATEMENT OF GOVERNMENT DEBT AS ON JUNE 30, 2009

(Amounts in Agreement Currencies)

Sl. No.	LENDERS AND PROJECTS	Loan No.	Loan Committed		Opening balances as on 01/07/08	W I T H D R A W A L S				REPAYMENTS DURING THE YEAR			Closing Balances as on 30/06/09	Closing Balances in USD
						Principal	Interest & Charges accrued during the year		Total Liability incurred during the year	Principal	Interest & Charges	Total		
			Curr.	Amount			Interest	fees/ charges						
VI	IDA		XDR	79.187	58.220	13.235	0.444	-	13.679	0.791	0.444	1.235	70.664	108.965
1	Technical Assistance	1416-BHU		2.531	1.936	-	0.016	-	0.016	0.076	0.016	0.092	1.860	2.868
2	Forestry I	1460-BHU		4.154	3.240	-	0.026	-	0.026	0.125	0.026	0.151	3.115	4.803
3	Bhutan Calcium & Carbide Limited	1596-BHU		5.570	4.512	-	0.029	-	0.029	0.167	0.029	0.196	4.345	6.700
4	Forestry II	1900-BHU		0.602	0.482	-	0.003	-	0.003	0.024	0.003	0.027	0.458	0.706
5	Primary Education Project	1899-BHU		3.100	2.480	-	0.017	-	0.017	0.124	0.017	0.141	2.356	3.633
6	Forestry III	2533-BHU		3.879	3.530	-	0.027	-	0.027	0.078	0.027	0.105	3.452	5.323
7	Second Education Project	3044-BHU		9.847	9.847	-	0.073	-	0.073	0.197	0.073	0.270	9.650	14.881
8	Urban Development Project	3310-BHU		7.443	7.443	-	0.055	-	0.055	-	0.055	0.055	7.443	11.477
9	Rural Access Project	3309-BHU		7.926	7.926	-	0.059	-	0.059	-	0.059	0.059	7.926	12.222
10	Education Development Project	3820-BHU		22.000	14.291	5.044	0.118	-	5.162	-	0.118	0.118	19.335	29.815
11	Decentralised Rural Development Project	4040-BHU		4.600	2.533	0.656	0.021	-	0.677	-	0.021	0.021	3.189	4.918
12	Development Policy Financing for Institutional Strengthening	4562-BT		7.535		7.535	-	-	7.535	-	-	-	7.535	11.619
VII	IFAD		XDR	27.031	16.274	1.593	0.144	-	1.737	0.277	0.144	0.421	17.590	27.124
1	Small Farm Dev. & Irrigation Rehabilitation Project	50-BHU		3.782	2.116	-	0.021	-	0.021	0.094	0.021	0.115	2.022	3.118
2	Tashigang - Monggar Area Development Project	178-BHU		2.557	1.758	-	0.017	-	0.017	0.064	0.017	0.081	1.694	2.612
3	Punakha-Wangdue Valley Development Project	223-BHU		1.953	1.464	-	0.014	-	0.014	0.049	0.014	0.063	1.415	2.182
4	First Eastern Zone Agriculture Project	299-BHU		2.793	2.374	-	0.024	-	0.024	0.070	0.024	0.094	2.304	3.553
5	Second Eastern Zone Agriculture Project	512-BHU		6.696	6.696		0.050	-	0.050	-	0.050	0.050	6.696	10.325
6	Agriculture Marketing & Enterprise Promotion Project	659-BHU		9.250	1.866	1.593	0.018	-	1.611	-	0.018	0.018	3.459	5.334
	Grand Total		Nu.		33,070.990	3,215.809	1,732.406	40.268	4,959.544	2,051.632	1,732.406	3,784.038	34,759.027	721.291
	Note: Exchange rates used:	USD	XDR	KWD	EURO	JYP('000)								
	Nu.	48.190	74.31	176.93	67.45	504.65								
	Source: DPA													

## **8. GOVERNMENT EQUITY HOLDINGS**

As on July 1, 2008 the total Government equity holding in various corporations was Nu. 16,638.407 million. During the FY 2008-09 there is an investment of 35,141,402 shares in DHI worth Nu. 3,514.140 million and 100,000 shares of BDFC worth Nu. 100.000 million. Thus the total Government equity holding in various companies as of June 30, 2009 stood at Nu. 19,982.547 million as presented in Table 23. The total Government equity portfolio represents about 34 per cent of GDP.

## **9. GOVERNMENT GUARANTEES**

The total Government Guarantees issued amounted to Nu. 2,830.387 million as on June 30, 2009 including. The major portion of the Guarantees consists of Druk Air Corporation's Bonds issued for the purchase of aircrafts, Rural Credit including SME and Credit Expansion loans to Bhutan Development Finance Corporation. A detailed statement of Government Guarantees as on June 30, 2009 is given in Table 24.

**Table 23: STATEMENT OF GOVERNMENT EQUITY PORTFOLIO AS ON JUNE 30, 2009**

Sl. No	Corporations	Shareholding as on 01/07/2008				Investment		Divestment/ Transfer		Shareholding as on 30/06/2009		
		No. of shares	Value	% Holding	Face value	No. of shares	Amount	No. of share	Amount	No. of shares	Value	% Holding
<b>I</b>	<b>Manufacturing</b>	<b>160,560,460</b>	<b>16,111.976</b>			<b>35,141,402</b>	<b>3,514.140</b>	-	-	<b>195,701,862</b>	<b>19,626.117</b>	
1	Army Welfare Project	25,000	25.000	100%	1,000					25,000	25.000	100%
2	Bhutan Agro Industries Limited	290,636	29.064	100%	100					290,636	29.064	100%
3	Wood Craft Centre Limited	-	33.430	100%					-		33.430	100%
4	Kuensel Corporation	255,000	25.500	100%	100				-	255,000	25.500	51%
5	Druk Holding & Investments Ltd <sup>1</sup>	159,989,824	15,998.982	100%	100	35,141,402	3,514.140		-	195,131,226	19,513.123	100%
<b>II</b>	<b>Trading</b>	<b>15,000</b>	<b>15.000</b>			-	-	-	-	<b>15,000</b>	<b>15.000</b>	
6	Food Corporation of Bhutan	15,000	15.000	100%	1,000				-	15,000	15.000	100%
<b>III</b>	<b>Services</b>	<b>1,544,303</b>	<b>154.430</b>			-	-	-	-	<b>1,544,303</b>	<b>154.430</b>	
7	Bhutan Postal Corporation	235,952	23.595	100%	100				-	235,952	23.595	100%
8	Bhutan Broadcasting Service Limited	1,308,351	130.835	100%	100				-	1,308,351	130.835	100%
<b>IV</b>	<b>Financial Institutions</b>	<b>87,000</b>	<b>87.000</b>			<b>100,000</b>	<b>100.000</b>	-	-	<b>187,000</b>	<b>187.000</b>	
9	Bhutan Development Finance Corporation <sup>2</sup>	87,000	87.000	87%	1,000	100,000	100.000			187,000	187.000	93.50%
	<b>TOTAL for A</b>	<b>162,206,763</b>	<b>16,368.406</b>	-	-	<b>35,241,402</b>	<b>3,614.140</b>	-	-	<b>197,448,165</b>	<b>19,982.547</b>	

**NOTES:**

- 1 Opening Share Capital 15,998.982  
 Increase in BPCL's equity share capital in 2007 171.662  
 Increase in BPCL's equity share cap in 2008 1.494  
 Increase in DGPC's equity share cap in 2008 (DHPC) 270.000  
 Investment in DCP 3,070.984  
**Total Closing Equity Share Cap. 19,513.122**
- 2 Paid-up capital of BDFC increased from Nu.100 m to Nu.200 m. RGoB contributed additional Nu.100 m

**Table 24: STATEMENT OF SOVEREIGN GUARANTEES ISSUED BY THE GOVERNMENT AS ON JUNE 30, 2009**

Sl. No.	Name of the beneficiary	Date of issue	Issued to	Purpose of Issue	Original Guaranteed Amount		Balance Guaranteed Amount		Validity	Remark
					Foreign Currency	Nu. million	Foreign Currency	Nu. million		
1	Bhutan Ferro Alloys Limited (BFAL)	11/12/2004	EKSPORTFINANS, Norway	Import of furnace	NoK 59.500m	424.235	NOK 38.664 m	271.361	10 years	
2	Bhutan Development Finance Corporation (BDFC)	27/1/2005	National Pension and Provident Fund (NPPF)	Supplement the working capital		80.000		80.000	5 years	Total Principle amount will be paid on 1st Feb 2010
3	Bhutan Development Finance Corporation (BDFC)	22/11/2005	Bank of Bhutan (BoB)	Credit Expansion		500.000		300.000	10 years	Original amount 500m; Principle repayment will start from June 2011
4	Druk Air Corporation (DAC)	2003-04	Bond subscribers	Druk Air Bond		1,769.038		1,769.038	10 years	As per the Audited Financial Statement
5	Dharma Industries, Social 3, People's Projects	30/07/2007	Bhutan National Bank (BNB)	Working Capital for establishment of industry to manufacture statues		15.000		9.988	10 years	Sanctioned Nu.9,988,042.98 against the guaranteed amount
6	Bhutan Development Finance Corporation (BDFC)	02/04/2008	National Pension and Provident Fund (NPPF)	Rural Credit including SME		400.000		400.000	10 years	Principal repayment will start from Mar 2014
<b>Total</b>						<b>3,188.273</b>		<b>2,830.387</b>		

Source: Public Enterprise Division, MoF

## 10. GOVERNMENT CONSOLIDATED ACCOUNT

Reconciliation of Government Consolidated Account for the FY 2008-09 is presented below.

<b>Table 25: RECONCILIATION OF GOVERNMENT CONSOLIDATED ACCOUNT FOR THE FISCAL YEAR 2008-2009</b>		
<b>S/NO.</b>	<b>PARTICULARS</b>	<b>Nu. in million</b>
<b>1</b>	<b>Opening Balance as on July 1, 2008</b>	<b>(402.723)</b>
<b>2</b>	<b><u>RECEIPTS DURING THE YEAR</u></b>	<b>24,846.244</b>
	i. Budget Fund Account (DPA)	10,066.542
	ii. Revenue Account (DRC&BOB)	14,158.452
	iii. Non Revenue Account (BOB)	621.250
<b>3</b>	<b><u>LESS: PAYMENTS DURING THE YEAR</u></b>	<b>24,800.366</b>
	i. Budget Fund Account (DPA)	477.232
	ii. Withdrawals from LC A/c (BOB)	24,213.722
	iii. Withdrawals from Revenue A/c (DRC&BOB)	109.412
<b>4</b>	<b>Closing Balance as on 30 June 2009 (DPA)</b>	<b>(356.845)</b>
<b>5</b>	<b><u>RECONCILIATION:</u></b>	
	<b>Closing Balance as on 30 June 2008 (BoB/RMA)</b>	<b>629.644</b>
	<b>Add:</b> Fund in Transit (Cr.) as on 30.06.2009 - BoB	122.169
	<b>Less:</b> Fund in Transit (Dr.) as on 30.06.2009 - BoB	1273.022
<b>6</b>	<b>Closing Balance as on 30 June 2009 (BoB/RMA)</b>	<b>(521.209)</b>
<b>7</b>	<b><u>Add:</u></b>	<b>168.872</b>
	a) Credits (Deposits) as per DPA but not in BoB	168.651
	b) Debits (Payments) as per BoB but not in DPA	0.221
<b>8</b>	<b><u>Less:</u></b>	<b>4.508</b>
	a) Credit (Deposits) as per BoB but not in DPA	4.507
	b) Debits (Payments) as per DPA but not in BoB	0.001
<b>9</b>	<b>Closing Bank Balance as on 30 June 2009 (DPA)</b>	<b>(356.845)</b>

## 11. GOVERNMENT BUDGET FUND ACCOUNT

Reconciliation of Government Budget Fund Account for FY 2008-09 is presented below.

<b>Table 26: RECONCILIATION OF GOVERNMENT BUDGET FUND ACCOUNT FOR THE FY 2008-2009</b>			
<b>Sl.No.</b>	<b>PARTICULARS</b>	<b>Nu. in million</b>	<b>REMARKS</b>
<b>1</b>	<b>Closing Balance as per Bank Statement as of 30.06.2009</b>	<b>9,424.946</b>	
<b>2</b>	<b><u>Add:</u></b>	<b>168.872</b>	
a	Credits as per Cash Book but not in BoB	168.651	Annexure - 1
b	Debits as per BOB but not in Cash Book	0.221	Annexure - 2
<b>3</b>	<b><u>Less:</u></b>	<b>4.509</b>	
a	Credits as per BoB but not in Cash Book	4.508	Annexure - 3
b	Debits as per Cash Book but not in BoB	0.001	Annexure - 4
<b>4</b>	<b>Closing Balance as per Cash Book as of 30.06.2009</b>	<b>9,589.309</b>	

**11.1 RECONCILIATION DETAILS - Annexure****Annexure - 1 : CREDITS AS PER CASHBOOK BUT NOT IN BANK**

SL.No.	PARTICULARS	Nu.in million
<b>A</b>	<b><u>Deposits of FY 2008-2009 credited by BOB in FY 2009-2010</u></b>	
I	Cash balance of Biodiversity Conservation Project vide letter # 11946 dt. 26.06.2009	0.006
Ii	Transfer from RD account vide letter # 11952 dt. 26.06.2009	0.094
Iii	Transfer from RD account vide letter # 11953 dt. 26.06.2009	0.028
Iv	Transfer from RD Account vide letter # 11986 dt. 26.06.2009	0.894
V	ADB loan for Road Network Project vide RMA letter # 9582 dt. 26.06.2009	34.583
Vi	IDA loan for Education Dev. Project vide RMA letter # 9853 dt. 26.06.2009	5.008
Vii	SDC support to Judiciary of Bhutan vide RMA letter # 9665 dt. 30.06.2009	34.705
Viii	Recovery of Principal loan from Kurichhu Hydropower Project	93.333
	<b>Total of B</b>	<b>168.651</b>

**Annexure - 2 : DEBIT AS PER BANK BUT NOT IN CASHBOOK**

SL.No.	PARTICULARS	Nu.in million
i.	Transferred to RGR A/c which was wrongly Credited into BFA vide RMA letter # 8618;8655;9071;9299 & 9375 in FY 2007-08	0.221
	<b>Total of B</b>	<b>0.221</b>

**Annexure - 3 : CREDITS AS PER BANK BUT NOT IN CASHBOOK**

SL.No.	PARTICULARS	Nu.in million
<b>A</b>	<b><u>Deposits of FY 2007-08 credited by BOB in FY 2008-09</u></b>	
1	World Bank grant to MOWHS for RAP-II vide # 7049 dt. 07/05/2008	3.000
2	WFP Generated Fund for DOR, MOWHS deposited vide # 8560 dt. 30/06/2008	0.304
3	Receipt of prior years advances from BPC for Realignment & shifting of power	0.175
4	Recoupment from Refundable Deposit A/c vide # 8304 dt. 20/6/07	0.031
5	Recoupment from Refundable deposit A/c vide # 8305 dt. 20/6/07	0.164
6	Recoupment from Refundable deposit A/c vide # 8306 dt. 20/6/07	0.035
7	Recoupment from Refundable deposit A/c vide # 8309 dt. 20/9/6/07	0.046
8	Recoupment from Refundable deposit A/c vide # 8310 dt. 20/6/07	0.027
9	Recoupment from Refundable deposit A/c vide # 8347dt. 23/6/07	0.070
10	Recoupment from Refundable deposit A/c vide #8356 dt. 23/6/07	0.060
11	Recoupment from Refundable deposit A/c vide # 8370 dt.24/6/07	0.031
12	Recoupment from Refundable deposit A/c vide # 8386 dt. 24/6/07	0.047
13	Recoupment from Refundable deposit A/c vide # 8411 dt. 25/6/07	0.036
14	Recoupment from Refundable deposit A/c vide # 8415 dt. 27/6/07	0.218
	<b>Total of A</b>	<b>4.244</b>



<b>Annexure - 3 : CREDITS AS PER BANK BUT NOT IN CASHBOOK (Contd.)</b>		
<b>B</b>	<b>Wrong Credits by Bank during the FY 2007-2008</b>	<b>Nu. in million</b>
i	Reversal of double debit by BoB in FY 2007-08 towards refund of UNICEF fund for CBS "13Bhutanese Youth Participation in the 3rd Int'l Conference in Thailand	0.111
ii	Reversal of double debit by BoB in FY 2007-08 for refund of UNICEF fund for NCWC for 2007 activities	0.112
iii	Wrong debit by BoB instead of credit on recoupment from RD Account	0.041
	<b>Total of B</b>	<b>0.264</b>
	<b>Grand Total</b>	<b>4.508</b>

**Annexure - 4: DEBIT AS PER CASHBOOK BUT NOT IN BANK**

<b>SL.No.</b>	<b>PARTICULARS</b>	<b>Nu.in million</b>
<b>A</b>	<b><u>Amount difference due to exchange rate</u></b>	
I	Refund of UNESCO fund by Culture and Austrian fund by RNRRC, Bumthang & HTMTI	0.001
	<b>Total</b>	<b>0.001</b>

**12. REFUNDABLE DEPOSIT, REVOLVING AND TRUST FUNDS**

As required by FRR 2001, the statement of Refundable Deposits Account, Revolving and Trust Funds as on 30<sup>th</sup> June 2009 is presented below: Details of Current Deposit Accounts is provided in schedule 13 separately.

<b>Table 27: STATEMENT OF REFUNDABLE DEPOSIT ACCOUNT, REVOLVING AND TRUST FUNDS</b>		
<b>SL. No.</b>	<b>Account Name</b>	<b>Amount (million)</b>
1	Refundable Deposits Accounts	Nu. 335.492
2	Consolidated Current Accounts ( <i>details in schedule 13</i> )	Nu. 493.681
3	Bhutan Health Trust Fund	Nu. 991.140
4	Bhutan Trust Fund for Environment Conservation	USD 41.190
5	Cultural Trust Fund	Nu. 43.674
6	Bhutan Info-Comm and Media Authority	Nu. 362.380
<i>Source: RMA, BoB, BNB and Agencies</i>		

Schedule 1: SCHEDULE OF REVISED BUDGET AND ACTUAL EXPENDITURE COMPARISON FOR THE FISCAL YEAR 2008-2009													
ADMINISTRATIVE UNIT	REVISED BUDGET APPROPRIATION				ACTUAL BOOKED EXPENDITURE				AMOUNT OF VARIATION				% Var
	Current	Capital	Len/Repay	Total	Current	Capital	Len/Repay	Total	Current	Capital	Len/Repay	Total	
HIS MAJESTY'S SECRETARIAT (4TH KING)	17.492	0.201	0.000	17.693	15.608	0.180	0.000	15.788	-1.884	-0.021	0.000	-1.905	-10.77%
NATIONAL ASSEMBLY OF BHUTAN	57.371	35.690	0.000	93.061	51.320	32.338	0.000	83.658	-6.051	-3.352	0.000	-9.403	-10.10%
NATIONAL COUNCIL OF BHUTAN	37.893	34.048	0.000	71.941	33.834	26.139	0.000	59.973	-4.059	-7.909	0.000	-11.968	-16.64%
COUNCIL FOR RELIGIOUS AFFAIRS	392.121	82.435	0.000	474.556	373.186	49.686	0.000	422.872	-18.935	-32.749	0.000	-51.684	-10.89%
JUDICIARY	127.483	254.000	0.000	381.483	113.716	58.508	0.000	172.224	-13.767	-195.492	0.000	-209.259	-54.85%
GROSS NATIONAL HAPPINESS COMMISSION	42.001	86.098	0.000	128.099	27.161	48.009	0.000	75.169	-14.840	-38.089	0.000	-52.930	-41.32%
ROYAL AUDIT AUTHORITY	61.096	26.000	0.000	87.096	58.132	14.705	0.000	72.837	-2.964	-11.295	0.000	-14.259	-16.37%
ROYAL CIVIL SERVICE COMMISSION	20.203	137.042	0.000	157.245	19.936	90.629	0.000	110.566	-0.267	-46.413	0.000	-46.679	-29.69%
BHUTAN OLYMPIC COMMITTEE	30.452	6.244	0.000	36.696	29.830	2.432	0.000	32.262	-0.622	-3.812	0.000	-4.434	-12.08%
NATIONAL ENVIRONMENT COMMISSION	16.749	50.717	0.000	67.466	16.537	29.002	0.000	45.539	-0.212	-21.715	0.000	-21.927	-32.50%
ROYAL INSTITUTE OF MANAGEMENT	27.497	59.093	0.000	86.590	25.056	35.728	0.000	60.784	-2.441	-23.365	0.000	-25.806	-29.80%
CENTRE FOR BHUTAN STUDIES	14.296	2.399	0.000	16.695	13.887	2.399	0.000	16.286	-0.409	0.000	0.000	-0.409	-2.45%
CABINET SECRETARIAT	40.360	10.557	0.000	50.917	39.825	4.973	0.000	44.798	-0.535	-5.584	0.000	-6.119	-12.02%
OFFICE OF THE ATTORNEY GENERAL	13.859	6.059	0.000	19.918	11.904	4.326	0.000	16.230	-1.955	-1.733	0.000	-3.688	-18.52%
ROYAL UNIVERSITY OF BHUTAN	331.881	281.423	0.000	613.304	300.571	123.477	0.000	424.048	-31.310	-157.946	0.000	-189.256	-30.86%
NATIONAL STATISTICAL BUREAU	20.764	20.257	0.000	41.021	14.600	10.511	0.000	25.111	-6.164	-9.746	0.000	-15.910	-38.79%
OFFICE OF THE ANTI-CORRUPTION COMMISSION	13.686	55.977	0.000	69.663	11.888	18.742	0.000	30.631	-1.798	-37.235	0.000	-39.032	-56.03%
OFFICE OF THE ELECTION COMMISSION	23.110	15.179	0.000	38.289	18.951	13.307	0.000	32.258	-4.159	-1.872	0.000	-6.031	-15.75%
BHUTAN NARCOTIC CONTROL AGENCY	5.529	3.717	0.000	9.246	4.701	2.221	0.000	6.923	-0.828	-1.496	0.000	-2.323	-25.13%
HIS MAJESTY'S SECRETARIAT	33.374	68.207	0.000	101.581	30.222	64.095	0.000	94.317	-3.152	-4.112	0.000	-7.264	-7.15%
BHUTAN INFO. COMMUNICATION MEDIA AUTHORITY	6.931	8.407	0.000	15.338	6.652	7.989	0.000	14.641	-0.279	-0.418	0.000	-0.697	-4.54%

Schedule 1: SCHEDULE OF REVISED BUDGET AND ACTUAL EXPENDITURE COMPARISON FOR THE FISCAL YEAR 2008-2009													
ADMINISTRATIVE UNIT	REVISED BUDGET APPROPRIATION				ACTUAL BOOKED EXPENDITURE				AMOUNT OF VARIATION				% Var
	Current	Capital	Len/Repay	Total	Current	Capital	Len/Repay	Total	Current	Capital	Len/Repay	Total	
DZONGKHAG DEVELOPMENT COMMISSION	14.783	7.833	0.000	22.616	11.883	2.879	0.000	14.763	-2.900	-4.954	0.000	-7.853	-34.72%
NATIONAL LAND COMMISSION	126.519	100.176	0.000	226.695	114.127	80.747	0.000	194.874	-12.392	-19.429	0.000	-31.821	-14.04%
THIMPHU THROMDEY SCHOOLS	209.063	40.842	0.000	249.905	207.840	12.668	0.000	220.509	-1.223	-28.174	0.000	-29.396	-11.76%
DRUG REGULATORY AUTHORITY	3.590	4.345	0.000	7.935	3.099	2.024	0.000	5.123	-0.491	-2.321	0.000	-2.812	-35.44%
TOURISM COUNCIL OF BHUTAN	38.117	277.799	0.000	315.916	28.970	72.932	0.000	101.902	-9.147	-204.867	0.000	-214.014	-67.74%
NATIONAL COMMISSION FOR WOMEN AND CHILDREN	15.222	10.365	0.000	25.587	10.183	4.783	0.000	14.966	-5.039	-5.582	0.000	-10.621	-41.51%
<b>Total for Autonomous Bodies</b>	<b>1,741.442</b>	<b>1,685.110</b>	<b>0.000</b>	<b>3,426.552</b>	<b>1,593.621</b>	<b>815.427</b>	<b>0.000</b>	<b>2,409.048</b>	<b>-147.821</b>	<b>-869.683</b>	<b>0.000</b>	<b>-1,017.504</b>	<b>-29.69%</b>
MINISTRY OF HOME AND CULTURAL AFFAIRS	890.856	479.037	0.000	1,369.893	822.521	327.870	0.000	1,150.390	-68.335	-151.167	0.000	-219.503	-16.02%
MINISTRY OF FINANCE	2,759.986	2,345.415	2,217.412	7,322.813	2,678.361	2,195.492	2,144.448	7,018.300	-81.625	-149.923	-72.964	-304.513	-4.16%
MINISTRY OF FOREIGN AFFAIRS	273.466	26.990	0.000	300.456	255.461	16.735	0.000	272.196	-18.005	-10.255	0.000	-28.260	-9.41%
MINISTRY OF AGRICULTURE	954.827	1,197.998	0.000	2,152.825	828.683	629.237	0.000	1,457.921	-126.144	-568.761	0.000	-694.904	-32.28%
MINISTRY OF ECONOMIC AFFAIRS	223.241	1,000.465	0.000	1,223.706	169.171	658.183	0.000	827.354	-54.070	-342.282	0.000	-396.352	-32.39%
MINISTRY OF WORKS AND HUMAN SETTLEMENT	361.603	3,417.030	0.000	3,778.633	332.169	2,076.060	0.000	2,408.229	-29.434	-1,340.970	0.000	-1,370.404	-36.27%
MINISTRY OF INFORMATION AND COMMUNICATIONS	129.189	311.241	0.000	440.430	111.461	80.510	0.000	191.971	-17.728	-230.731	0.000	-248.459	-56.41%
MINISTRY OF HEALTH	861.622	1,039.573	0.000	1,901.195	751.463	591.514	0.000	1,342.977	-110.159	-448.059	0.000	-558.218	-29.36%
MINISTRY OF EDUCATION	212.878	860.052	0.000	1,072.930	154.713	571.006	0.000	725.719	-58.165	-289.046	0.000	-347.211	-32.36%
MINISTRY OF LABOUR AND HUMAN RESOURCES	150.284	161.788	0.000	312.072	132.154	98.549	0.000	230.704	-18.130	-63.239	0.000	-81.368	-26.07%
<b>Total for 10 MINISTRIES</b>	<b>6,817.952</b>	<b>10,839.589</b>	<b>2,217.412</b>	<b>19,874.953</b>	<b>6,236.157</b>	<b>7,245.156</b>	<b>2,144.448</b>	<b>15,625.761</b>	<b>-581.795</b>	<b>-3,594.433</b>	<b>-72.964</b>	<b>-4,249.192</b>	<b>-21.38%</b>
DZONGKHAG ADMINISTRATION, CHHUKHA	303.558	129.679	0.000	433.237	289.954	86.319	0.000	376.274	-13.604	-43.360	0.000	-56.963	-13.15%
SAMPHELING GEWOG, CHHUKHA	0.651	1.927	0.000	2.578	0.614	1.604	0.000	2.218	-0.037	-0.323	0.000	-0.360	-13.95%
BONGO GEWOG, CHHUKHA	0.650	13.335	0.000	13.985	0.646	4.932	0.000	5.578	-0.004	-8.403	0.000	-8.407	-60.12%
CHAPCHHA GEWOG, CHHUKHA	0.553	5.508	0.000	6.061	0.541	4.693	0.000	5.234	-0.012	-0.815	0.000	-0.827	-13.64%

Schedule 1: SCHEDULE OF REVISED BUDGET AND ACTUAL EXPENDITURE COMPARISON FOR THE FISCAL YEAR 2008-2009													
ADMINISTRATIVE UNIT	REVISED BUDGET APPROPRIATION				ACTUAL BOOKED EXPENDITURE				AMOUNT OF VARIATION				% Var
	Current	Capital	Len/Repay	Total	Current	Capital	Len/Repay	Total	Current	Capital	Len/Repay	Total	
DUNGNA GEWOG, CHHUKHA	0.474	1.023	0.000	1.497	0.446	0.690	0.000	1.136	-0.028	-0.333	0.000	-0.361	-24.14%
GELING GEWOG, CHHUKHA	0.553	3.359	0.000	3.912	0.515	0.668	0.000	1.183	-0.038	-2.691	0.000	-2.729	-69.77%
DARLA GEWOG, CHHUKHA	0.656	2.541	0.000	3.197	0.653	0.876	0.000	1.529	-0.003	-1.665	0.000	-1.668	-52.17%
GETENA GEWOG, CHHUKHA	0.508	2.240	0.000	2.748	0.474	1.729	0.000	2.203	-0.034	-0.511	0.000	-0.545	-19.85%
BJACHHO GEWOG, CHHUKHA	0.498	3.482	0.000	3.980	0.466	3.015	0.000	3.480	-0.032	-0.467	0.000	-0.500	-12.55%
LOKCHINA GEWOG, CHHUKHA	0.577	1.120	0.000	1.697	0.559	0.988	0.000	1.546	-0.018	-0.132	0.000	-0.151	-8.89%
METAKHA GEWOG, CHHUKHA	0.469	0.970	0.000	1.439	0.451	0.855	0.000	1.305	-0.018	-0.115	0.000	-0.134	-9.29%
PHUENTSHOLING GEWOG, CHHUKHA	2.314	6.864	0.000	9.178	2.205	2.836	0.000	5.041	-0.109	-4.028	0.000	-4.137	-45.07%
DZONGKHAG ADMINISTRATION, HAA	101.685	61.314	0.000	162.999	97.024	41.096	0.000	138.120	-4.661	-20.218	0.000	-24.879	-15.26%
BJEE GEWOG, HAA	0.566	4.048	0.000	4.614	0.521	2.653	0.000	3.174	-0.045	-1.395	0.000	-1.440	-31.21%
KATSHO GEWOG, HAA	0.556	2.845	0.000	3.401	0.530	2.308	0.000	2.838	-0.026	-0.537	0.000	-0.563	-16.56%
SOMBAY GEWOG, HAA	0.540	1.983	0.000	2.523	0.530	1.648	0.000	2.178	-0.010	-0.335	0.000	-0.345	-13.66%
SAMA GEWOG, HAA	0.561	2.070	0.000	2.631	0.516	1.627	0.000	2.144	-0.045	-0.443	0.000	-0.487	-18.53%
USEU GEWOG, HAA	0.603	3.027	0.000	3.630	0.527	2.532	0.000	3.058	-0.076	-0.495	0.000	-0.572	-15.74%
GAKEYLING GEWOG, HAA	0.658	2.541	0.000	3.199	0.601	1.755	0.000	2.356	-0.057	-0.786	0.000	-0.843	-26.35%
DZONGKHAG ADMINISTRATION, PARO	212.509	64.105	0.000	276.614	204.268	44.220	0.000	248.488	-8.241	-19.885	0.000	-28.126	-10.17%
DOBSHARI GEWOG, PARO	0.516	3.143	0.000	3.659	0.515	3.093	0.000	3.609	-0.001	-0.050	0.000	-0.050	-1.38%
DOGAR GEWOG, PARO	0.566	3.784	0.000	4.350	0.540	3.688	0.000	4.228	-0.026	-0.096	0.000	-0.122	-2.80%
DOTHEY GEWOG, PARO	0.492	5.682	0.000	6.174	0.491	5.590	0.000	6.081	-0.001	-0.092	0.000	-0.093	-1.51%
HOREY GEWOG, PARO	0.488	2.585	0.000	3.073	0.482	1.894	0.000	2.376	-0.006	-0.691	0.000	-0.697	-22.68%
LANGO GEWOG, PARO	0.561	3.356	0.000	3.917	0.549	2.605	0.000	3.154	-0.012	-0.751	0.000	-0.763	-19.48%
LUNGYNI GEWOG, PARO	0.546	3.465	0.000	4.011	0.540	3.412	0.000	3.952	-0.006	-0.053	0.000	-0.059	-1.47%
NAJA GEWOG, PARO	0.655	8.065	0.000	8.720	0.652	5.945	0.000	6.597	-0.003	-2.120	0.000	-2.123	-24.35%

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ADMINISTRATIVE UNIT	REVISED BUDGET APPROPRIATION				ACTUAL BOOKED EXPENDITURE				AMOUNT OF VARIATION				% Var
	Current	Capital	Len/Repay	Total	Current	Capital	Len/Repay	Total	Current	Capital	Len/Repay	Total	
SHABA GEWOG, PARO	0.605	5.135	0.000	5.740	0.574	4.775	0.000	5.348	-0.031	-0.360	0.000	-0.392	-6.82%
TSENTO GEWOG, PARO	0.645	5.014	0.000	5.659	0.642	4.628	0.000	5.270	-0.003	-0.386	0.000	-0.389	-6.88%
WANGCHANG GEWOG, PARO	0.511	5.092	0.000	5.603	0.496	3.050	0.000	3.547	-0.015	-2.042	0.000	-2.056	-36.70%
DZONGKHAG ADMINISTRATION, SAMTSE	221.925	94.416	0.000	316.341	216.592	68.487	0.000	285.079	-5.333	-25.929	0.000	-31.262	-9.88%
BARA GEWOG, SAMTSE	0.700	3.550	0.000	4.250	0.662	2.838	0.000	3.501	-0.038	-0.712	0.000	-0.749	-17.63%
BIRU GEWOG, SAMTSE	0.635	3.971	0.000	4.606	0.607	3.189	0.000	3.796	-0.028	-0.782	0.000	-0.810	-17.58%
CHARGHARY GEWOG, SAMTSE	0.576	2.556	0.000	3.132	0.539	1.161	0.000	1.701	-0.037	-1.395	0.000	-1.431	-45.70%
CHENG MARI GEWOG, SAMTSE	0.670	3.719	0.000	4.389	0.633	2.633	0.000	3.266	-0.037	-1.086	0.000	-1.123	-25.58%
DENCHUKHA GEWOG, SAMTSE	0.603	0.655	0.000	1.258	0.598	0.327	0.000	0.925	-0.005	-0.328	0.000	-0.333	-26.44%
DOROKHA GEWOG, SAMTSE	0.730	2.027	0.000	2.757	0.726	1.572	0.000	2.298	-0.004	-0.455	0.000	-0.459	-16.65%
DUMTOE GEWOG, SAMTSE	0.575	2.006	0.000	2.581	0.534	1.240	0.000	1.773	-0.041	-0.766	0.000	-0.808	-31.29%
YOEDSELTSE GEWOG, SAMTSE	0.591	5.864	0.000	6.455	0.546	1.515	0.000	2.061	-0.045	-4.349	0.000	-4.394	-68.07%
LHARENI GEWOG, SAMTSE	0.591	3.930	0.000	4.521	0.560	2.489	0.000	3.049	-0.031	-1.441	0.000	-1.472	-32.57%
UGYENTSE GEWOG, SAMTSE	0.573	3.369	0.000	3.942	0.542	3.251	0.000	3.793	-0.031	-0.118	0.000	-0.149	-3.77%
PUGLI GEWOG, SAMTSE	0.717	6.044	0.000	6.761	0.678	3.543	0.000	4.221	-0.039	-2.501	0.000	-2.540	-37.56%
SAMTSE GEWOG, SAMTSE	0.694	5.248	0.000	5.942	0.677	3.654	0.000	4.331	-0.017	-1.594	0.000	-1.611	-27.11%
SIPSU GEWOG, SAMTSE	0.552	4.097	0.000	4.649	0.536	2.033	0.000	2.569	-0.016	-2.064	0.000	-2.080	-44.74%
TADING GEWOG, SAMTSE	0.675	5.560	0.000	6.235	0.643	3.453	0.000	4.095	-0.032	-2.107	0.000	-2.140	-34.32%
TENDRU GEWOG, SAMTSE	0.610	2.595	0.000	3.205	0.571	2.116	0.000	2.687	-0.039	-0.479	0.000	-0.518	-16.17%
DZONGKHAG ADMINISTRATION, TSIRANG	121.542	64.420	0.000	185.962	113.871	49.591	0.000	163.461	-7.671	-14.829	0.000	-22.501	-12.10%
BETENI GEWOG, TSIRANG	0.595	2.136	0.000	2.731	0.495	1.614	0.000	2.109	-0.100	-0.522	0.000	-0.622	-22.77%
DUNGLAGANG GEWOG, TSIRANG	0.484	2.549	0.000	3.033	0.460	1.664	0.000	2.124	-0.024	-0.885	0.000	-0.909	-29.97%
BARSHONG GEWOG, TSIRANG	0.547	5.685	0.000	6.232	0.501	2.040	0.000	2.541	-0.046	-3.645	0.000	-3.691	-59.22%
GOSELING GEWOG, TSIRANG	0.548	1.605	0.000	2.153	0.531	1.348	0.000	1.879	-0.017	-0.257	0.000	-0.274	-12.73%

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ADMINISTRATIVE UNIT	REVISED BUDGET APPROPRIATION				ACTUAL BOOKED EXPENDITURE				AMOUNT OF VARIATION				% Var
	Current	Capital	Len/Repay	Total	Current	Capital	Len/Repay	Total	Current	Capital	Len/Repay	Total	
RANGTHANGLING GEWOG, TSIRANG	0.519	2.320	0.000	2.839	0.459	1.211	0.000	1.670	-0.060	-1.109	0.000	-1.169	-41.18%
KIKHORTHANG GEWOG, TSIRANG	0.539	2.155	0.000	2.694	0.471	1.744	0.000	2.215	-0.068	-0.411	0.000	-0.479	-17.78%
MENDRELGANG GEWOG, TSIRANG	0.548	1.615	0.000	2.163	0.511	1.018	0.000	1.529	-0.037	-0.597	0.000	-0.634	-29.31%
PATALA GEWOG, TSIRANG	0.504	3.295	0.000	3.799	0.482	2.040	0.000	2.522	-0.022	-1.255	0.000	-1.277	-33.62%
PHUENTEN CHU GEWOG, TSIRANG	0.533	2.134	0.000	2.667	0.504	1.231	0.000	1.736	-0.029	-0.903	0.000	-0.931	-34.92%
SHEMJONG GEWOG, TSIRANG	0.504	2.965	0.000	3.469	0.456	2.297	0.000	2.752	-0.048	-0.668	0.000	-0.717	-20.66%
TSHOLINGKCHAR GEWOG, TSIRANG	0.533	2.380	0.000	2.913	0.479	1.457	0.000	1.937	-0.054	-0.923	0.000	-0.976	-33.52%
TSIRANG TOE GEWOG, TSIRANG	0.498	2.987	0.000	3.485	0.485	2.081	0.000	2.566	-0.013	-0.906	0.000	-0.919	-26.37%
DZONGKHAG ADMINISTRATION, DAGANA	124.572	84.832	0.000	209.404	124.324	46.259	0.000	170.584	-0.248	-38.573	0.000	-38.820	-18.54%
DORONA GEWOG, DAGANA	0.471	8.000	0.000	8.471	0.439	3.289	0.000	3.728	-0.032	-4.711	0.000	-4.743	-55.99%
DRUJEYGANG GEWOG, DAGANA	0.639	2.730	0.000	3.369	0.468	2.713	0.000	3.181	-0.171	-0.017	0.000	-0.188	-5.58%
GESARLING GEWOG, DAGANA	0.466	1.975	0.000	2.441	0.415	1.528	0.000	1.943	-0.051	-0.447	0.000	-0.498	-20.40%
GOSHI GEWOG, DAGANA	0.461	2.118	0.000	2.579	0.434	1.818	0.000	2.253	-0.027	-0.300	0.000	-0.326	-12.65%
KANA GEWOG, DAGANA	0.497	6.351	0.000	6.848	0.468	6.101	0.000	6.568	-0.029	-0.250	0.000	-0.280	-4.09%
KHEBISA GEWOG, DAGANA	0.473	10.455	0.000	10.928	0.429	9.225	0.000	9.654	-0.044	-1.230	0.000	-1.274	-11.66%
LAJAB GEWOG, DAGANA	0.481	2.670	0.000	3.151	0.443	1.236	0.000	1.679	-0.038	-1.434	0.000	-1.472	-46.72%
TRASHIDING GEWOG, DAGANA	0.955	1.714	0.000	2.669	0.940	0.254	0.000	1.194	-0.015	-1.460	0.000	-1.475	-55.26%
TSENDAGANG GEWOG, DAGANA	0.449	3.525	0.000	3.974	0.437	2.678	0.000	3.115	-0.012	-0.847	0.000	-0.859	-21.61%
TSANGKHA GEWOG, DAGANA	0.538	2.010	0.000	2.548	0.460	1.034	0.000	1.493	-0.078	-0.976	0.000	-1.055	-41.39%
TSEZA GEWOG, DAGANA	0.443	2.995	0.000	3.438	0.410	1.885	0.000	2.295	-0.033	-1.110	0.000	-1.143	-33.25%
DEORALI GEWOG	0.604	1.660	0.000	2.264	0.546	0.596	0.000	1.141	-0.058	-1.064	0.000	-1.123	-49.59%
LHAMOIZZINGKHA GEWOG	0.536	2.010	0.000	2.546	0.521	1.373	0.000	1.893	-0.015	-0.637	0.000	-0.653	-25.63%
NICHULA GEWOG	0.497	2.030	0.000	2.527	0.460	0.302	0.000	0.762	-0.037	-1.728	0.000	-1.765	-69.84%
DZONGKHAG ADMINISTRATION, PUNAKHA	167.690	102.613	0.000	270.303	166.537	74.143	0.000	240.680	-1.153	-28.470	0.000	-29.623	-10.96%



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	Current	Capital	Len/Repay	Total	Current	Capital	Len/Repay	Total	Current	Capital	Len/Repay	Total	
CHHUBU GEWOG, PUNAKHA	0.591	2.805	0.000	3.396	0.554	2.333	0.000	2.887	-0.037	-0.472	0.000	-0.509	-14.98%
GOENSHARI GEWOG, PUNAKHA	0.533	1.645	0.000	2.178	0.346	1.491	0.000	1.837	-0.187	-0.154	0.000	-0.341	-15.67%
GUMA GEWOG, PUNAKHA	0.574	3.615	0.000	4.189	0.506	2.003	0.000	2.509	-0.068	-1.612	0.000	-1.680	-40.10%
KABJISA GEWOG, PUNAKHA	0.593	2.100	0.000	2.693	0.577	1.324	0.000	1.901	-0.016	-0.776	0.000	-0.792	-29.42%
LINGBUKHA GEWOG, PUNAKHA	0.569	1.530	0.000	2.099	0.507	0.978	0.000	1.485	-0.062	-0.552	0.000	-0.614	-29.27%
SHEGENA GEWOG, PUNAKHA	0.625	2.647	0.000	3.272	0.599	2.492	0.000	3.090	-0.026	-0.155	0.000	-0.182	-5.56%
TALO GEWOG, PUNAKHA	0.591	3.551	0.000	4.142	0.570	1.542	0.000	2.113	-0.021	-2.009	0.000	-2.029	-48.99%
TEOWANG GEWOG, PUNAKHA	0.689	2.832	0.000	3.521	0.676	1.242	0.000	1.919	-0.013	-1.590	0.000	-1.602	-45.51%
ZOMI GEWOG, PUNAKHA	0.592	1.245	0.000	1.837	0.529	1.187	0.000	1.716	-0.063	-0.058	0.000	-0.121	-6.59%
BABI GEWOG, PUNAKHA	0.656	3.575	0.000	4.231	0.610	2.160	0.000	2.770	-0.046	-1.415	0.000	-1.461	-34.54%
TOEBI GEWOG, PUNAKHA	0.729	2.050	0.000	2.779	0.651	1.566	0.000	2.217	-0.078	-0.484	0.000	-0.562	-20.23%
DZONGKHAG ADMINISTRATION, WANGDUE PHODRANG	171.285	66.621	0.000	237.906	166.133	27.395	0.000	193.528	-5.152	-39.226	0.000	-44.378	-18.65%
BJENA GEWOG, WANGDUE PHODRANG	0.568	2.470	0.000	3.038	0.491	2.002	0.000	2.493	-0.077	-0.468	0.000	-0.545	-17.93%
DANGCHU GEWOG , WANGDUE PHODRANG	0.525	6.310	0.000	6.835	0.486	4.469	0.000	4.955	-0.039	-1.841	0.000	-1.880	-27.51%
DAGA GEWOG , WANGDUE PHODRANG	0.525	3.330	0.000	3.855	0.492	2.131	0.000	2.623	-0.033	-1.199	0.000	-1.232	-31.96%
GANGTE GEWOG , WANGDUE PHODRANG	0.516	1.710	0.000	2.226	0.460	1.090	0.000	1.550	-0.056	-0.620	0.000	-0.676	-30.37%
GASETSHO GOM GEWOG, WANGDUE PHODRANG	0.665	1.745	0.000	2.410	0.568	1.453	0.000	2.020	-0.097	-0.292	0.000	-0.390	-16.17%
GASETSHO WOM GEWOG , WANGDUE PHODRANG	0.500	4.290	0.000	4.790	0.414	1.476	0.000	1.890	-0.086	-2.814	0.000	-2.900	-60.55%
KAZHI GEWOG, WANGDUE PHODRANG	0.492	5.862	0.000	6.354	0.456	2.867	0.000	3.323	-0.036	-2.995	0.000	-3.031	-47.71%
NAHI GEWOG , WANGDUE PHODRANG	0.595	1.846	0.000	2.441	0.505	1.364	0.000	1.869	-0.090	-0.482	0.000	-0.572	-23.44%
NYISHO GEWOG, WANGDUE PHODRANG	0.507	1.875	0.000	2.382	0.330	0.902	0.000	1.232	-0.177	-0.973	0.000	-1.150	-48.27%
PHANGYUL GEWOG, WANGDUE PHODRANG	0.475	6.533	0.000	7.008	0.449	3.297	0.000	3.746	-0.026	-3.236	0.000	-3.262	-46.55%

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	Current	Capital	Len/Repay	Total	Current	Capital	Len/Repay	Total	Current	Capital	Len/Repay	Total	
PHOBI GEWOG , WANGDUE PHODRANG	0.552	1.430	0.000	1.982	0.472	0.985	0.000	1.457	-0.080	-0.445	0.000	-0.525	-26.48%
RUEPISA GEWOG , WANGDUE PHODRANG	0.527	6.870	0.000	7.397	0.459	4.083	0.000	4.542	-0.068	-2.787	0.000	-2.855	-38.59%
SEPHU GEWOG , WANGDUE PHODRANG	0.564	2.582	0.000	3.146	0.487	1.602	0.000	2.089	-0.077	-0.980	0.000	-1.057	-33.61%
ATHANG GEWOG , WANGDUE PHODRANG	0.544	15.884	0.000	16.428	0.499	4.714	0.000	5.212	-0.045	-11.170	0.000	-11.216	-68.27%
THEDTSHO GEWOG , WANGDUE PHODRANG	0.522	1.670	0.000	2.192	0.443	1.307	0.000	1.750	-0.079	-0.363	0.000	-0.442	-20.18%
DZONGKHAG ADMINISTRATION, BUMTHANG	114.130	54.263	0.000	168.393	110.660	45.387	0.000	156.047	-3.470	-8.876	0.000	-12.346	-7.33%
CHHOEKHOR GEWOG, BUMTHANG	0.897	13.350	0.000	14.247	0.810	9.457	0.000	10.267	-0.087	-3.893	0.000	-3.980	-27.94%
CHHUME GEWOG, BUMTHANG	0.639	5.705	0.000	6.344	0.602	5.115	0.000	5.717	-0.037	-0.590	0.000	-0.627	-9.88%
TANG GEWOG, BUMTHANG	0.565	5.969	0.000	6.534	0.535	5.814	0.000	6.349	-0.030	-0.155	0.000	-0.185	-2.83%
URA GEWOG, BUMTHANG	0.566	4.210	0.000	4.776	0.551	3.815	0.000	4.366	-0.015	-0.395	0.000	-0.410	-8.59%
DZONGKHAG ADMINISTRATION, SARPANG	176.559	72.022	0.000	248.581	175.524	41.011	0.000	216.535	-1.035	-31.011	0.000	-32.046	-12.89%
BHUR GEWOG, SARPANG	0.602	1.494	0.000	2.096	0.454	1.469	0.000	1.923	-0.148	-0.025	0.000	-0.173	-8.26%
CHUZAGANG GEWOG,SARPANG	0.559	1.933	0.000	2.492	0.521	1.736	0.000	2.256	-0.038	-0.197	0.000	-0.236	-9.45%
DEKILING GEWOG, SARPANG	0.601	3.419	0.000	4.020	0.571	2.782	0.000	3.353	-0.030	-0.637	0.000	-0.667	-16.58%
DOEBAN GEWOG, SARPANG	0.509	1.913	0.000	2.422	0.489	1.219	0.000	1.708	-0.020	-0.694	0.000	-0.714	-29.48%
GELEPHU GEWOG, SARPANG	0.513	1.582	0.000	2.095	0.500	1.224	0.000	1.724	-0.013	-0.358	0.000	-0.371	-17.73%
HILLEY GEWOG, SARPANG	0.560	1.739	0.000	2.299	0.528	0.959	0.000	1.487	-0.032	-0.780	0.000	-0.812	-35.33%
JIGMECHOLING GEWOG, SARPANG	0.606	2.753	0.000	3.359	0.583	2.534	0.000	3.117	-0.023	-0.219	0.000	-0.242	-7.20%
SARPANGTAR GEWOG, SARPANG	0.488	1.340	0.000	1.828	0.453	1.264	0.000	1.717	-0.035	-0.076	0.000	-0.111	-6.05%
SERZHONG GEWOG, SARPANG	0.538	2.130	0.000	2.668	0.502	1.663	0.000	2.165	-0.036	-0.467	0.000	-0.503	-18.85%
SINGHI GEWOG, SARPANG	0.462	2.803	0.000	3.265	0.440	2.139	0.000	2.578	-0.022	-0.664	0.000	-0.687	-21.03%
UMLING GEWOG, SARPANG	0.576	1.792	0.000	2.368	0.541	1.510	0.000	2.051	-0.035	-0.282	0.000	-0.317	-13.37%
TAREYTHANG GEWOG, SARPANG	0.461	1.455	0.000	1.916	0.450	1.373	0.000	1.824	-0.011	-0.082	0.000	-0.092	-4.81%

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	Current	Capital	Len/Repay	Total	Current	Capital	Len/Repay	Total	Current	Capital	Len/Repay	Total	
DZONGKHAG ADMINISTRATION, ZHEMGANG	157.086	59.976	0.000	217.062	150.773	36.341	0.000	187.114	-6.313	-23.635	0.000	-29.948	-13.80%
BARDO GEWOG, ZHEMGANG	0.538	2.015	0.000	2.553	0.537	1.999	0.000	2.536	-0.001	-0.016	0.000	-0.017	-0.66%
BJOKA GEWOG, ZHEMGANG	0.460	2.216	0.000	2.676	0.450	2.071	0.000	2.521	-0.010	-0.145	0.000	-0.155	-5.79%
NANGKOR GEWOG, ZHEMGANG	0.567	17.068	0.000	17.635	0.564	7.194	0.000	7.758	-0.003	-9.874	0.000	-9.877	-56.01%
NGANGLA GEWOG, ZHEMGANG	0.568	4.240	0.000	4.808	0.554	1.970	0.000	2.524	-0.014	-2.270	0.000	-2.284	-47.50%
PHANGKHAR GEWOG, ZHEMGANG	0.551	5.485	0.000	6.036	0.549	2.293	0.000	2.842	-0.002	-3.192	0.000	-3.194	-52.92%
SHINGKHA GEWOG, ZHEMGANG	0.522	2.047	0.000	2.569	0.509	1.943	0.000	2.452	-0.013	-0.104	0.000	-0.117	-4.54%
TRONG GEWOG, ZHEMGANG	0.512	6.835	0.000	7.347	0.507	3.447	0.000	3.954	-0.005	-3.388	0.000	-3.393	-46.18%
GOSHING GEWOG, ZHEMGANG	0.471	3.305	0.000	3.776	0.452	3.240	0.000	3.692	-0.019	-0.065	0.000	-0.084	-2.22%
DZONGKHAG ADMINISTRATION, TRONGSA	116.268	88.985	0.000	205.253	111.515	79.293	0.000	190.808	-4.753	-9.692	0.000	-14.445	-7.04%
DRAGTENG GEWOG, TRONGSA	0.532	5.415	0.000	5.947	0.517	3.712	0.000	4.229	-0.015	-1.703	0.000	-1.718	-28.89%
KORPHU GEWOG, TRONGSA	0.506	8.871	0.000	9.377	0.494	2.180	0.000	2.674	-0.012	-6.691	0.000	-6.703	-71.48%
LANGTHEL GEWOG, TRONGSA	0.603	4.742	0.000	5.345	0.598	4.302	0.000	4.900	-0.005	-0.440	0.000	-0.445	-8.33%
NUBI GEWOG, TRONGSA	0.714	9.894	0.000	10.608	0.713	9.674	0.000	10.387	-0.001	-0.220	0.000	-0.221	-2.08%
TANGBI GEWOG, TRONGSA	0.529	3.807	0.000	4.336	0.511	3.536	0.000	4.047	-0.018	-0.271	0.000	-0.289	-6.67%
DZONGKHAG ADMINISTRATION, LHUENTSE	114.291	97.135	0.000	211.426	113.235	76.347	0.000	189.581	-1.056	-20.788	0.000	-21.845	-10.33%
GANGZUR GEWOG, LHUENTSE	0.545	4.527	0.000	5.072	0.519	3.228	0.000	3.746	-0.026	-1.299	0.000	-1.326	-26.14%
JAREY GEWOG, LHUENTSE	0.551	9.150	0.000	9.701	0.504	7.609	0.000	8.113	-0.047	-1.541	0.000	-1.588	-16.37%
KHOMA GEWOG, LHUENTSE	0.571	4.719	0.000	5.290	0.543	3.824	0.000	4.368	-0.028	-0.895	0.000	-0.922	-17.44%
KURTOE GEWOG, LHUENTSE	0.506	2.617	0.000	3.123	0.460	1.864	0.000	2.324	-0.046	-0.753	0.000	-0.799	-25.60%
MINJAY GEWOG, LHUENTSE	0.491	5.117	0.000	5.608	0.429	4.879	0.000	5.308	-0.062	-0.238	0.000	-0.300	-5.35%
MINBI GEWOG, LHUENTSE	0.548	4.395	0.000	4.943	0.525	3.350	0.000	3.875	-0.023	-1.045	0.000	-1.068	-21.60%
METSHO GEWOG, LHUENTSE	0.536	2.910	0.000	3.446	0.452	2.626	0.000	3.078	-0.084	-0.284	0.000	-0.368	-10.69%

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	Current	Capital	Len/Repay	Total	Current	Capital	Len/Repay	Total	Current	Capital	Len/Repay	Total	
TSENKHAR GEWOG, LHUENTSE	0.491	8.161	0.000	8.652	0.477	7.155	0.000	7.632	-0.014	-1.006	0.000	-1.020	-11.79%
DZONGKHAG ADMINISTRATION, MONGAR	205.242	134.281	0.000	339.523	203.388	75.777	0.000	279.165	-1.854	-58.504	0.000	-60.358	-17.78%
BALAM GEWOG, MONGAR	0.406	2.363	0.000	2.769	0.389	1.673	0.000	2.062	-0.017	-0.690	0.000	-0.707	-25.52%
CHALI GEWOG, MONGAR	0.449	4.100	0.000	4.549	0.445	2.467	0.000	2.912	-0.004	-1.633	0.000	-1.637	-35.99%
CHASKHAR GEWOG, MONGAR	0.473	3.724	0.000	4.197	0.471	3.134	0.000	3.604	-0.002	-0.590	0.000	-0.593	-14.13%
DRAMETSE GEWOG, MONGAR	0.452	4.752	0.000	5.204	0.451	4.357	0.000	4.808	-0.001	-0.395	0.000	-0.396	-7.61%
DREPONG GEWOG, MONGAR	0.457	2.038	0.000	2.495	0.455	1.999	0.000	2.454	-0.002	-0.039	0.000	-0.041	-1.66%
GONGDUE GEWOG, MONGAR	0.476	3.660	0.000	4.136	0.474	2.467	0.000	2.941	-0.002	-1.193	0.000	-1.195	-28.89%
JURMEY GEWOG, MONGAR	0.454	5.000	0.000	5.454	0.454	4.147	0.000	4.600	0.000	-0.853	0.000	-0.854	-15.65%
KENGKHAR GEWOG, MONGAR	0.518	3.902	0.000	4.420	0.515	2.182	0.000	2.697	-0.003	-1.720	0.000	-1.723	-38.99%
MONGAR GEWOG, MONGAR	0.494	5.909	0.000	6.403	0.494	5.748	0.000	6.242	0.000	-0.161	0.000	-0.161	-2.51%
NGATSHANG GEWOG, MONGAR	0.472	5.002	0.000	5.474	0.469	3.304	0.000	3.773	-0.003	-1.698	0.000	-1.701	-31.07%
SALENG GEWOG, MONGAR	0.521	3.872	0.000	4.393	0.508	3.784	0.000	4.292	-0.013	-0.088	0.000	-0.101	-2.30%
SHERIMUNG GEWOG, MONGAR	0.466	7.075	0.000	7.541	0.458	5.338	0.000	5.796	-0.008	-1.737	0.000	-1.745	-23.14%
SILAMBI GEWOG, MONGAR	0.464	3.960	0.000	4.424	0.462	1.796	0.000	2.258	-0.002	-2.164	0.000	-2.166	-48.95%
THANGRONG GEWOG, MONGAR	0.445	3.035	0.000	3.480	0.444	2.602	0.000	3.047	-0.001	-0.433	0.000	-0.433	-12.45%
TSAKALING GEWOG, MONGAR	0.490	4.572	0.000	5.062	0.487	2.636	0.000	3.123	-0.003	-1.936	0.000	-1.939	-38.30%
TSAMANG GEWOG, MONGAR	0.418	5.108	0.000	5.526	0.416	4.941	0.000	5.357	-0.002	-0.167	0.000	-0.169	-3.06%
NARANG GEWOG	0.419	2.175	0.000	2.594	0.416	2.137	0.000	2.552	-0.003	-0.038	0.000	-0.042	-1.60%
DZONGKHAG ADMINISTRATION, PEMAGATSHEL	166.226	140.436	0.000	306.662	156.747	95.087	0.000	251.833	-9.479	-45.349	0.000	-54.829	-17.88%
CHONGSHING GEWOG, PEMAGATSHEL	0.488	2.215	0.000	2.703	0.483	1.485	0.000	1.968	-0.005	-0.730	0.000	-0.735	-27.19%
CHHIMONG GEWOG, PEMAGATSHEL	0.557	0.934	0.000	1.491	0.442	0.633	0.000	1.074	-0.115	-0.301	0.000	-0.417	-27.95%
DUNGMIN GEWOG, PEMAGATSHEL	0.471	1.664	0.000	2.135	0.462	0.384	0.000	0.846	-0.009	-1.280	0.000	-1.289	-60.37%

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	Current	Capital	Len/Repay	Total	Current	Capital	Len/Repay	Total	Current	Capital	Len/Repay	Total	
KHAR GEWOG, PEMAGATSHEL	0.512	7.819	0.000	8.331	0.494	7.799	0.000	8.293	-0.018	-0.020	0.000	-0.038	-0.45%
SHUMER GEWOG, PEMAGATSHEL	0.535	5.410	0.000	5.945	0.521	3.174	0.000	3.695	-0.014	-2.236	0.000	-2.250	-37.85%
YURUNG GEWOG, PEMAGATSHEL	0.480	2.430	0.000	2.910	0.453	1.229	0.000	1.682	-0.027	-1.201	0.000	-1.228	-42.20%
ZOBEL GEWOG, PEMAGATSHEL	0.486	2.977	0.000	3.463	0.452	1.675	0.000	2.127	-0.034	-1.302	0.000	-1.336	-38.58%
DECHELING GEWOG, PEMAGATSHEL	0.523	4.735	0.000	5.258	0.505	1.843	0.000	2.348	-0.018	-2.892	0.000	-2.910	-55.34%
NORBUGANG GEWOG, PEMAGATSHEL	0.473	1.030	0.000	1.503	0.436	0.457	0.000	0.893	-0.037	-0.573	0.000	-0.610	-40.57%
NANONG GEWOG, PEMAGATSHEL	0.524	9.258	0.000	9.782	0.500	3.004	0.000	3.504	-0.024	-6.254	0.000	-6.278	-64.17%
CHHOKHORLING GEWOG, PEMAGATSHEL	0.450	2.493	0.000	2.943	0.417	0.803	0.000	1.220	-0.033	-1.690	0.000	-1.723	-58.54%
DZONGKHAG ADMINISTRATION, SAMDRUP JONGKHAR	176.672	157.003	0.000	333.675	167.586	87.681	0.000	255.267	-9.086	-69.322	0.000	-78.408	-23.50%
PHUENTSHOTHANG GEWOG, SAMDRUP JONGKHAR	0.571	7.380	0.000	7.951	0.560	0.736	0.000	1.296	-0.011	-6.644	0.000	-6.655	-83.70%
PEMATHANG GWEONG, SAMDRUP JONGKHAR	0.523	5.560	0.000	6.083	0.447	2.069	0.000	2.516	-0.076	-3.491	0.000	-3.567	-58.65%
GOMDAR GEWOG, SAMDRUP JONGKHAR	0.539	3.465	0.000	4.004	0.487	1.155	0.000	1.641	-0.052	-2.310	0.000	-2.363	-59.01%
LANGCHENPHU GEWOG, SAMDRUP JONGKHAR	0.496	4.951	0.000	5.447	0.476	2.849	0.000	3.325	-0.020	-2.102	0.000	-2.122	-38.95%
LAURI GEWOG, SAMDRUP JONGKHAR	0.560	6.860	0.000	7.420	0.533	3.478	0.000	4.011	-0.027	-3.382	0.000	-3.409	-45.95%
MARTSHALLA GEWOG, SAMDRUP JONGKHAR	0.566	1.660	0.000	2.226	0.496	1.454	0.000	1.950	-0.070	-0.206	0.000	-0.276	-12.41%
ORONG GEWOG, SAMDRUP JONGKHAR	0.501	5.230	0.000	5.731	0.485	3.681	0.000	4.165	-0.016	-1.549	0.000	-1.566	-27.32%
SAMRANG GEWOG, SAMDRUP JONGKHAR	0.215	0.230	0.000	0.445	0.135	0.227	0.000	0.362	-0.080	-0.003	0.000	-0.083	-18.55%
SERTHI GEWOG, SAMDRUP JONGKHAR	0.544	3.482	0.000	4.026	0.525	1.831	0.000	2.357	-0.019	-1.651	0.000	-1.669	-41.47%
DEOTHANG GEWOG, SAMDRUPJONGKHAR	0.485	4.435	0.000	4.920	0.436	1.357	0.000	1.793	-0.049	-3.078	0.000	-3.127	-63.55%
WANGPHU GEWOG, SAMDRUPJONGKHAR	0.468	3.655	0.000	4.123	0.435	0.417	0.000	0.851	-0.033	-3.238	0.000	-3.272	-79.36%
DZONGKHAG ADMINISTRATION, TRASHIGANG	301.385	184.294	0.000	485.679	293.584	123.691	0.000	417.275	-7.801	-60.603	0.000	-68.404	-14.08%

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BARTSHAM GEWOG, TRASHIGANG	0.540	4.956	0.000	5.496	0.504	3.764	0.000	4.268	-0.036	-1.192	0.000	-1.228	-22.35%
BIDUNG GEWOG, TRASHIGANG	0.536	8.366	0.000	8.902	0.518	4.439	0.000	4.957	-0.018	-3.927	0.000	-3.945	-44.32%
KANGLUNG GEWOG, TRASHIGANG	0.529	4.768	0.000	5.297	0.497	4.244	0.000	4.741	-0.032	-0.524	0.000	-0.556	-10.49%
KANGPARA GEWOG, TRASHIGANG	0.555	8.063	0.000	8.618	0.505	7.680	0.000	8.185	-0.050	-0.383	0.000	-0.433	-5.02%
KHALING GEWOG, TRASHIGANG	0.550	2.958	0.000	3.508	0.505	2.765	0.000	3.270	-0.045	-0.193	0.000	-0.238	-6.79%
LUMANG GEWOG, TRASHIGANG	0.555	8.080	0.000	8.635	0.375	2.635	0.000	3.010	-0.180	-5.445	0.000	-5.625	-65.14%
MERAK GEWOG, TRASHIGANG	0.516	2.265	0.000	2.781	0.459	2.162	0.000	2.621	-0.057	-0.103	0.000	-0.160	-5.74%
PHONGMEY GEWOG, TRASHIGANG	0.553	6.400	0.000	6.953	0.523	4.039	0.000	4.562	-0.030	-2.361	0.000	-2.391	-34.38%
RADHI GEWOG, TRASHIGANG	1.531	11.482	0.000	13.013	1.474	9.027	0.000	10.502	-0.057	-2.455	0.000	-2.511	-19.30%
SAKTEN GEWOG, TRASHIGANG	0.487	3.140	0.000	3.627	0.457	2.733	0.000	3.191	-0.030	-0.407	0.000	-0.436	-12.03%
SAMKHAR GEWOG, TRASHIGANG	0.571	3.499	0.000	4.070	0.539	3.413	0.000	3.952	-0.032	-0.086	0.000	-0.118	-2.89%
SHONGPHU GEWOG, TRASHIGANG	0.541	10.430	0.000	10.971	0.524	4.947	0.000	5.470	-0.017	-5.483	0.000	-5.501	-50.14%
THRIMSHING GEWOG, TRASHIGANG	0.550	5.480	0.000	6.030	0.503	4.202	0.000	4.704	-0.047	-1.278	0.000	-1.326	-21.98%
UZORONG GEWOG, TRASHIGANG	0.568	4.910	0.000	5.478	0.519	2.606	0.000	3.125	-0.049	-2.304	0.000	-2.353	-42.95%
YANGNEER GEWOG, TRASHIGANG	0.533	7.203	0.000	7.736	0.491	5.580	0.000	6.071	-0.042	-1.623	0.000	-1.665	-21.52%
DZONGKHAG ADMINISTRATION, THIMPHU	99.488	87.448	0.000	186.936	91.426	45.368	0.000	136.795	-8.062	-42.080	0.000	-50.141	-26.82%
CHANG GEWOG, THIMPHU	0.611	1.865	0.000	2.476	0.602	1.011	0.000	1.612	-0.009	-0.854	0.000	-0.864	-34.88%
DAGALA GEWOG, THIMPHU	0.488	2.171	0.000	2.659	0.453	1.415	0.000	1.868	-0.035	-0.756	0.000	-0.791	-29.74%
GAYNEY GEWOG, THIMPHU	0.644	2.422	0.000	3.066	0.641	1.858	0.000	2.499	-0.003	-0.564	0.000	-0.567	-18.50%
KAWANG GEWOG, THIMPHU	0.832	2.832	0.000	3.664	0.804	2.228	0.000	3.031	-0.028	-0.604	0.000	-0.633	-17.27%
LINGSHI GEWOG, THIMPHU	0.485	1.244	0.000	1.729	0.479	0.595	0.000	1.074	-0.006	-0.649	0.000	-0.655	-37.89%
MEWANG GEWOG, THIMPHU	0.712	5.204	0.000	5.916	0.704	4.365	0.000	5.069	-0.008	-0.839	0.000	-0.847	-14.31%
NARO GEWOG, THIMPHU	0.484	1.555	0.000	2.039	0.477	1.226	0.000	1.703	-0.007	-0.329	0.000	-0.336	-16.50%
SOE GEWOG, THIMPHU	0.507	2.235	0.000	2.742	0.506	1.213	0.000	1.718	-0.001	-1.022	0.000	-1.024	-37.33%



Schedule 1: SCHEDULE OF REVISED BUDGET AND ACTUAL EXPENDITURE COMPARISON FOR THE FISCAL YEAR 2008-2009													
ADMINISTRATIVE UNIT	REVISED BUDGET APPROPRIATION				ACTUAL BOOKED EXPENDITURE				AMOUNT OF VARIATION				% Var
	Current	Capital	Len/Repay	Total	Current	Capital	Len/Repay	Total	Current	Capital	Len/Repay	Total	
DZONGKHAG ADMINISTRATION, GASA	44.724	24.545	0.000	69.269	44.582	10.519	0.000	55.101	-0.142	-14.026	0.000	-14.168	-20.45%
KHAME GEWOG, GASA	0.647	1.225	0.000	1.872	0.514	0.616	0.000	1.130	-0.133	-0.609	0.000	-0.742	-39.63%
KHATOE GEWOG, GASA	0.611	1.195	0.000	1.806	0.455	0.663	0.000	1.118	-0.156	-0.532	0.000	-0.688	-38.09%
LAYA GEWOG, GASA	0.735	2.452	0.000	3.187	0.392	1.010	0.000	1.402	-0.343	-1.442	0.000	-1.785	-56.02%
LUNANA GEWOG, GASA	0.721	1.204	0.000	1.925	0.229	0.218	0.000	0.446	-0.492	-0.986	0.000	-1.479	-76.81%
DZONGKHAG ADMINISTRATION, TRASHIYANGTSE	133.552	68.121	0.000	201.673	126.791	55.191	0.000	181.982	-6.761	-12.930	0.000	-19.691	-9.76%
BUMDELING GEWOG, TRASHIYANGTSE	0.515	10.340	0.000	10.855	0.509	7.429	0.000	7.938	-0.006	-2.911	0.000	-2.917	-26.87%
JAMKHAR GEWOG, TRASHIYANGTSE	0.491	8.088	0.000	8.579	0.489	7.676	0.000	8.165	-0.002	-0.412	0.000	-0.414	-4.83%
KHAMDANG GWOG, TRASHIYANGTSE	0.524	4.020	0.000	4.544	0.522	4.020	0.000	4.542	-0.002	0.000	0.000	-0.002	-0.04%
RAMJAR GEWOG, TRASHIYANGTSE	0.461	2.270	0.000	2.731	0.444	2.087	0.000	2.531	-0.017	-0.183	0.000	-0.200	-7.31%
TOETSHO GEWOG, TRASHIYANGTSE	0.480	2.505	0.000	2.985	0.480	2.468	0.000	2.948	0.000	-0.037	0.000	-0.037	-1.24%
TONGSHANG GEWOG, TRASHIYANGTSE	0.518	4.631	0.000	5.149	0.480	4.616	0.000	5.096	-0.038	-0.015	0.000	-0.053	-1.03%
YALLANG GEWOG, TRASHIYANGTSE	0.521	5.687	0.000	6.208	0.519	5.675	0.000	6.194	-0.002	-0.012	0.000	-0.014	-0.23%
YANGTSE GEWOG, TRASHIYANGTSE	0.505	7.246	0.000	7.751	0.500	7.179	0.000	7.680	-0.005	-0.067	0.000	-0.071	-0.92%
<b>Total for 20 DZONGKHAGS</b>	<b>3,230.389</b>	<b>1,836.509</b>	<b>0.000</b>	<b>5,066.898</b>	<b>3,124.514</b>	<b>1,209.203</b>	<b>0.000</b>	<b>4,333.717</b>	<b>-105.875</b>	<b>-627.306</b>	<b>0.000</b>	<b>-733.181</b>	<b>-14.47%</b>
<b>Total for 205 GEWOGS</b>	<b>115.047</b>	<b>825.100</b>	<b>0.000</b>	<b>940.147</b>	<b>107.141</b>	<b>559.358</b>	<b>0.000</b>	<b>666.498</b>	<b>-7.906</b>	<b>-265.742</b>	<b>0.000</b>	<b>-273.649</b>	<b>-29.11%</b>
<b>GRAND TOTAL</b>	<b>11,904.830</b>	<b>15,186.308</b>	<b>2,217.412</b>	<b>29,308.550</b>	<b>11,061.433</b>	<b>9,829.144</b>	<b>2,144.448</b>	<b>23,035.024</b>	<b>-843.397</b>	<b>-5,357.164</b>	<b>-72.964</b>	<b>-6,273.526</b>	<b>-21.41%</b>
<b>Note:</b> Expenditure figures are exclusive of advances and suspense.													

SCHEDULE 2: SCHEDULE OF EXPENDITURE SUMMARY BY OBJECT CLASS FOR THE FISCAL YEAR 2007-2008 AND 2008-2009				
OBJECT CODE	EXPENDITURE HEAD	(Nu. in million)		
		2007-2008	2008-2009	% Variance
	<b>CURRENT EXPENDITURE</b>			
1.01	Pay & Allowances	3,174.538	4,092.427	28.91
2.01	Other Personnel Emoluments	350.399	468.011	33.57
3.01	Medical Benefits - In country	0.800	0.289	-63.88
3.02	Medical Benefits - Outside Bhutan	123.651	137.710	11.37
4.01	Special Allowance	37.700	57.750	53.18
4.02	Special Allowance - Kidu/Pensioners	0.968	2.287	136.26
5.01	Stipends	215.372	316.034	46.74
11.01	Travel - In country	1,096.891	1,012.068	-7.73
11.02	Travel - Outside Bhutan	78.638	120.316	53.00
12.01	Utilities -Telephones, Telex, Fax, E-mail, Internet	126.760	107.943	-14.84
12.02	Utilities -Telegram, Wireless Transmission, Postage	27.234	22.995	-15.57
12.03	Utilities - Electricity, Water, Sewerage	69.512	77.697	11.77
12.04	Utilities - Others	35.192	0.000	-100.00
12.05	Utilities - Fuelwood	0.000	39.696	100.00
13.01	Rental of Properties - Buildings	52.406	76.158	45.32
13.02	Rental of Properties - Vehicles	19.786	11.775	-40.49
13.03	Rental of Properties - Others	2.354	0.001	-99.96
13.04	Rental of Properties - Furniture, Equipments & Land	0.000	0.114	100.00
14.01	S & M - Office Supplies, Printing, Publications	233.642	236.064	1.04
14.02	S & M - Medicines & Laboratory Consumables	179.186	248.112	38.47
14.03	S & M - Fertilizers, Chemicals, Manures, Innoculants	3.087	6.266	102.98
14.04	S & M - Seeds, Seedlings	17.253	22.963	33.10
14.05	S & M - Animal Feeds	16.450	29.385	78.63
14.06	S & M - Uniforms, Extension Kits, Linens	60.449	60.222	-0.38
14.07	S & M - Text Books, Library Books, Stationeries & Sports Item	205.048	175.757	-14.28
14.08	S & M - Others	160.728	1.780	-98.89
14.09	S & M - Patient Diet	0.000	84.544	100.00
14.10	S & M - Ration	0.000	1.339	100.00
15.01	Maintenance of Property - Buildings	79.613	84.567	6.22
15.02	Maintenance of Property - Vehicles	176.210	204.735	16.19
15.03	Maintenance of Property - Roads	116.392	111.099	-4.55
15.04	Maintenance of Property - Bridges	4.264	3.801	-10.86
15.05	Maintenance of Property - Equipment	60.546	54.487	-10.01
15.06	Maintenance of Property - Plantations	5.930	7.900	33.22
15.07	Maintenance of Property - Computers	21.703	16.204	-25.34
15.08	Maintenance of Property - Others	7.484	0.050	-99.33
15.09	Maintenance of Property - Water Supply, Sewerage	0.000	1.154	100.00
17.01	Op. Exp. - Advertising	49.685	31.401	-36.80
17.02	Op. Exp. - Taxes, Duties, Royalties, Handling & Bank Charges	26.033	26.386	1.36
17.03	Op. Exp. - Transportation	54.411	49.569	-8.90
17.04	Op. Exp. - Energy/Propulsion Charges	1.702	0.956	-43.83
17.05	Op. Exp. - Purchase of Power	0.014	0.000	-100.00
17.06	Op. Exp. - Items for Processing/ Manufacturing	5.616	2.973	-47.06
17.07	Op. Exp. - Others	107.424	0.773	-99.28
17.08	Op. Exp. - Incountry Meetings and celebration	1.748	288.098	16381.58
17.09	Op. Exp. - Survey/Census	0.000	4.152	100.00
18.01	Hospitality & Entertainment	81.887	86.464	5.59
19.01	Write Off - Stocks, Loss of Cash/Goods	2.231	0.671	-69.92

SCHEDULE 2: SCHEDULE OF EXPENDITURE SUMMARY BY OBJECT CLASS FOR THE FISCAL YEAR 2007-2008 AND 2008-2009				
OBJECT CODE	EXPENDITURE HEAD	(Nu. in millions)		
		2007-2008	2008-2009	% Variance
	<b>CURRENT EXPENDITURE</b>			
21.01	Current Grants - Individuals/Non-profit Orgs.	164.785	191.606	16.28
21.02	Current Grants - Sungchop	115.774	137.961	19.16
21.03	Current Grants - Rural Life Insurance Scheme	28.591	28.140	-1.58
22.01	Current Grants - Financial Institutions	4.543	5.159	13.56
22.02	Current Grants - Non-Financial Institutions	240.403	244.548	1.72
24.01	Subscriptions to International Organisation	59.654	38.275	-35.84
24.02	Contributions - Other Govts.	0.000	0.000	0.000
24.03	Contributions - Provident Fund	216.147	235.218	8.82
25.01	Retirement Benefits	85.649	61.551	-28.14
31.01	Interest Payment - Internal	86.775	78.559	-9.47
31.02	Interest Payment - External	1,632.461	1,655.273	1.40
	<b>TOTAL CURRENT EXPENDITURE</b>	<b>9,725.719</b>	<b>11,061.433</b>	<b>13.73</b>
	<b>CAPITAL EXPENDITURE</b>			
41.01	Acquisition of Immobile Property - Land	19.765	29.157	47.52
41.02	Acquisition of Immobile Property - Buildings	1.134	13.527	1092.86
45.01	Training - Human Resource Development	534.716	603.020	12.77
45.02	Training - Others	263.633	335.720	27.34
51.01	Exp. on Structure - Buildings	2,280.562	2,002.521	-12.19
51.02	Exp. on Structure - Roads(incl.culverts,dms)	2,480.091	1,845.820	-25.57
51.03	Exp. on Structure - Bridges	129.581	145.312	12.14
51.04	Exp. on Structure - Irrigation Channels	24.989	54.734	119.03
51.05	Exp. on Structure - Drainage Systems	6.875	24.773	260.33
51.06	Exp. on Structure - Water Supply & Sanitation	191.072	250.390	31.04
51.07	Exp. on Structure - Plantations	13.313	30.575	129.66
51.08	Exp. on Structure - Others	389.866	368.758	-5.41
52.01	Plant & Equipt. - Roads	1.940	1.879	-3.14
52.02	Plant & Equipt. - Power Generation	15.388	31.106	102.14
52.03	Plant & Equipt. - Power Trans. & Dist.	13.416	31.592	135.48
52.04	Plant & Equipt. - Telecommunications	18.802	14.138	-24.81
52.05	Plant & Equipt. - Agricultural Machineries	6.022	6.487	7.72
52.06	Plant & Equipt. - Livestock	11.769	12.792	8.69
52.07	Plant & Equipt. - Hospital/Lab. Equipment	211.445	231.450	9.46
52.08	Plant & Equipt. - General Tools, Instruments	273.331	359.732	31.61
53.01	Purchase of Vehicles	165.070	151.478	-8.23
54.01	Furniture	162.336	137.781	-15.13
54.02	Office Equipment	108.772	129.951	19.47
54.03	Computers & Peripherals	158.493	186.736	17.82
55.01	Professional Services	305.035	369.326	21.08
61.01	Capital Grants - Individuals/Non-Profit Orgs.	134.194	79.927	-40.44
61.02	Capital Grants - Sungchop	0.500	8.510	1602.00
62.01	Capital Grants - Financial Institutions	0.000	3.764	100.00
62.02	Capital Grants - Non-Financial Institutions	1,388.837	1,795.330	29.27
63.01	Acquisition of Equities/Shares	656.363	572.858	-12.72
	<b>TOTAL CAPITAL EXPENDITURE</b>	<b>9,967.310</b>	<b>9,829.144</b>	<b>-1.39</b>
	<b>LENDING EXPENDITURE</b>			
65.02	Loans - Enterprises	39.892	92.815	132.67
	<b>TOTAL LENDING</b>	<b>39.892</b>	<b>92.815</b>	<b>132.67</b>
	<b>REPAYMENT EXPENDITURE</b>			
70.01	Repayment of Debt Principal - Internal	175.302	175.302	0.000
70.02	Repayment of Debt Principal - External	1,901.482	1,876.330	-1.32
	<b>TOTAL REPAYMENT</b>	<b>2,076.784</b>	<b>2,051.632</b>	<b>-1.21</b>
	<b>GRAND TOTAL</b>	<b>21,809.705</b>	<b>23,035.024</b>	<b>5.62</b>

SCHEDULE 3: SCHEDULE OF INTERNATIONAL ASSISTANCE (GRANTS) RECEIVED DURING THE FISCAL YEAR 2008-09: BY DONOR							
				Nu. in millions			
DONOR	ADMINISTRATIVE UNIT	FI CODE	PROJECT	CASH	KIND	TOTAL	% of Total
ADB	MINISTRY OF ECONOMIC AFFAIRS	2235	Micro, Small & Medium Enterprise Sector Development Program	5.437		5.437	
- do -	MINISTRY OF ECONOMIC AFFAIRS	2590	Promotion of Clean Power Export Development Project	-	7.886	7.886	
- do -	MINISTRY OF FINANCE	2235	Micro, Small & Medium Enterprise Sector Development Program	145.973		145.973	
- do -	MINISTRY OF FINANCE	2466	Strengthening Public Financial Management	1.093	5.052	6.145	
- do -	MINISTRY OF FINANCE	2508	Strengthening of the Credit Information Bureau	2.214	6.362	8.576	
- do -	MINISTRY OF FINANCE	2587	Bhutan Power Development Project	-	26.086	26.086	
- do -	MINISTRY OF LABOUR AND HUMAN RESOURCES	2073	JFPR-Assistance for Rural Electrician Training Program	7.018		7.018	
- do -	MINISTRY OF LABOUR AND HUMAN RESOURCES	2118	Assistance for the Rural Skills Development Project	22.326		22.326	
- do -	MINISTRY OF LABOUR AND HUMAN RESOURCES	2148	Capacity Development for Department of Labour	0.997		0.997	
- do -	MINISTRY OF WORKS AND HUMAN SETTLEMENT	2062	(JFPR) for Improving Well Being of Road Workers	10.028		10.028	
- do -	MINISTRY OF WORKS AND HUMAN SETTLEMENT	2589	Road Network Project - II	-	16.275	16.275	
- do -	NATIONAL STATISTICAL BUREAU	2432	RETA on Improving Price Collection of Non-household Expenditure Components and Updating PPP	0.100		0.100	
- do -	OFFICE OF THE ANTI-CORRUPTION COMMISSION	2330	Bhutan Support for Anticorruption & Good Governance at Local Level	0.190		0.190	
- do -	ROYAL AUDIT AUTHORITY	2466	Strengthening Public Financial Management	0.519	2.488	3.007	
<b>ADB Total</b>				<b>95.895</b>	<b>64.149</b>	<b>260.044</b>	<b>3.96%</b>
ADHOC	DZONGKHAG ADMINISTRATION, PEMAGATSHEL	1650	Adhoc Assistance for Individual Donors	0.152		0.152	
- do -	MINISTRY OF FINANCE	1650	Adhoc Assistance for Individual Donors	0.338		0.338	
- do -	MINISTRY OF FOREIGN AFFAIRS	1650	Adhoc Assistance for Individual Donors	0.256		0.256	
- do -	MINISTRY OF HOME AND CULTURAL AFFAIRS	1650	Adhoc Assistance for Individual Donors	0.066		0.066	
- do -	ROYAL INSTITUTE OF MANAGEMENT	1650	Adhoc Assistance for Individual Donors	1.016		1.016	
- do -	TOURISM COUNCIL OF BHUTAN	1650	Adhoc Assistance for Individual Donors	0.515		0.515	
<b>ADHOC Total</b>				<b>2.342</b>	<b>-</b>	<b>2.342</b>	<b>0.04%</b>
AUSTAID	ROYAL INSTITUTE OF MANAGEMENT	2063	Strengthening Institutional Capacity of the Royal Institute of Management	4.537		4.537	
<b>AUSTAID Total</b>				<b>4.537</b>	<b>-</b>	<b>4.537</b>	<b>0.07%</b>
AUSTRIAN	DZONGKHAG ADMINISTRATION, TRONGSA	1924	Renovation of Trongsa Taa Dzong	16.175		16.175	
- do -	DZONGKHAG ADMINISTRATION, TRONGSA	1968	Restoration of Bridge and Foot Trail in Trongsa	0.595		0.595	

SCHEDULE 3: SCHEDULE OF INTERNATIONAL ASSISTANCE (GRANTS) RECEIVED DURING THE FISCAL YEAR 2008-09: BY DONOR							
				Nu. in millions			
DONOR	ADMINISTRATIVE UNIT	FI CODE	PROJECT	CASH	KIND	TOTAL	% of Total
AUSTRIAN	GROSS NATIONAL HAPPINESS COMMISSION	2372	Local Governance Support Programme	36.224		36.224	
- do -	MINISTRY OF AGRICULTURE	1142	Conifer Research & Training Co-operation	(0.144)		(0.144)	
- do -	MINISTRY OF AGRICULTURE	2099	Procurement of Land Terrearncing Excavator MOA	0.579		0.579	
- do -	MINISTRY OF AGRICULTURE	2438	Forest Research for Development Partnership (FORED)	3.301		3.301	
- do -	MINISTRY OF ECONOMIC AFFAIRS	2052	Preparation of Detailed Design of Various Engineering Services for HTMTI	(0.007)		(0.007)	
- do -	MINISTRY OF ECONOMIC AFFAIRS	2059	Rehabilitation of Rangjung HPP (Procurement of Spare Parts)	0.335		0.335	
- do -	MINISTRY OF ECONOMIC AFFAIRS	2084	Rural Electrification V	1.495		1.495	
- do -	MINISTRY OF ECONOMIC AFFAIRS	2192	Tender Preparation & related technical backstopping services for Dagachhu Hydropower Project (HPP)	1.269		1.269	
- do -	MINISTRY OF ECONOMIC AFFAIRS	2371	Rural Electrification VI - Phobjikha	33.150		33.150	
- do -	MINISTRY OF ECONOMIC AFFAIRS	2396	Rehabilitation of Rangjung Hydro Power Plant, Supply of materal & Training for Operational	5.663		5.663	
- do -	MINISTRY OF FINANCE	1835	Feasibility Study & Prep. of Project Document for 150 MW Dagachhu Hydropower Plan (CDM)	1.813		1.813	
- do -	MINISTRY OF FINANCE	2192	Tender Preparation & related technical backstopping services for Dagachhu Hydropower Project (HPP)	18.333		18.333	
- do -	MINISTRY OF HOME AND CULTURAL AFFAIRS	2372	Local Governance Support Programme	1.417		1.417	
- do -	MINISTRY OF ECONOMIC AFFAIRS	1969	Planning and Design of the MTMTI Training Hotel	1.630		1.630	
- do -	MINISTRY OF ECONOMIC AFFAIRS	2318	Hotel & Tourism Mngt. Training Inst-Reconstruction & Technical Upgrading	90.339		90.339	
<b>AUSTRIAN Total</b>				<b>212.164</b>	<b>-</b>	<b>212.164</b>	<b>3.23%</b>
AUSTRLIA	MINISTRY OF AGRICULTURE	1182	Survey of Fruit Flies in Bhutan	(0.620)		(0.620)	
- do -	MINISTRY OF AGRICULTURE	2142	Improving Mandarin Production in Bhutan & Australia	3.244		3.244	
<b>AUSTRLIA Total</b>				<b>2.623</b>	<b>-</b>	<b>2.623</b>	<b>0.04%</b>
BHTF	MINISTRY OF HEALTH	1289	Bhutan Health Trust Fund	0.334		0.334	
- do -	MINISTRY OF HEALTH	2418	Improving Emergency Medical Services	4.756		4.756	
<b>BHTF Total</b>				<b>5.090</b>	<b>-</b>	<b>5.090</b>	<b>0.08%</b>

SCHEDULE 3: SCHEDULE OF INTERNATIONAL ASSISTANCE (GRANTS) RECEIVED DURING THE FISCAL YEAR 2008-09: BY DONOR							
				Nu. in millions			
DONOR	ADMINISTRATIVE UNIT	FI CODE	PROJECT	CASH	KIND	TOTAL	% of Total
BTSEC	MINISTRY OF AGRICULTURE	1993	Ugyen Wangchuk Institute of Environmental & Forestry Studies	2.501		2.501	
- do -	MINISTRY OF AGRICULTURE	2213	Study on Reptilian Diversity of Bumdeling Wildlife Sanctuary	0.156		0.156	
- do -	MINISTRY OF AGRICULTURE	2390	Support to Wangchuk Centennial Park	1.050		1.050	
- do -	MINISTRY OF AGRICULTURE	2437	Opportunities for Promoting Biodiversity Conservation & Community Livelihood through STD	0.714		0.714	
- do -	MINISTRY OF EDUCATION	2353	SC0069-09 Fuel Efficient Stove & Electrical Cookers	0.396		0.396	
<b>BTSEC Total</b>				<b>4.817</b>	<b>-</b>	<b>4.817</b>	<b>0.07%</b>
CANADA	MINISTRY OF FINANCE	2204	Sensitization Workshop & Advocacy Campaign Programs for RENEW	0.216		0.216	
- do -	MINISTRY OF FINANCE	2398	Media Education for Bhutan Society	1.338		1.338	
<b>CANADA Total</b>				<b>1.553</b>	<b>-</b>	<b>1.553</b>	<b>0.02%</b>
CEPF	DZONGKHAG ADMINISTRATION, TRASHIYANGTSE	2168	First Rounds of Projects	1.981		1.981	
- do -	MINISTRY OF AGRICULTURE	2168	First Rounds of Projects	2.688		2.688	
- do -	MINISTRY OF FINANCE	2168	First Rounds of Projects	2.849		2.849	
- do -	ROYAL INSTITUTE OF MANAGEMENT	2168	First Rounds of Projects	1.141		1.141	
<b>CEPF Total</b>				<b>8.660</b>	<b>-</b>	<b>8.660</b>	<b>0.13%</b>
CTF	MINISTRY OF AGRICULTURE	2101	Companion Modeling for Resilient Water Management	0.692		0.692	
<b>CTF Total</b>				<b>0.692</b>	<b>-</b>	<b>0.692</b>	<b>0.01%</b>
CU:USA	MINISTRY OF AGRICULTURE	2236	Development Broad Program of Tree - Ring Research Capacity Building in Bhutan	0.327		0.327	
<b>CU:USA Total</b>				<b>0.327</b>	<b>-</b>	<b>0.327</b>	<b>0.00%</b>
DANIDA	GROSS NATIONAL HAPPINESS COMMISSION	1876	Capacity Strengthening of DADM	0.248		0.248	
- do -	GROSS NATIONAL HAPPINESS COMMISSION	2044	EUSPS (PCU)	8.157		8.157	
- do -	GROSS NATIONAL HAPPINESS COMMISSION	2400	Good Governance Support Programme (Phase III) Support to LGSP	6.724		6.724	
- do -	JUDICIARY	1949	Strengthening of District Court in S/jongkhar & G/phu	9.049		9.049	
- do -	JUDICIARY	2089	Institutional Strengthening of Mongar District Court & Access to Justice	15.000		15.000	
- do -	JUDICIARY	2346	Good Governance Support Programme - Ph III	17.723		17.723	

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DONOR	ADMINISTRATIVE UNIT	FI CODE	PROJECT	CASH	KIND	TOTAL	% of Total
DANIDA	MINISTRY OF AGRICULTURE	1785	Environment & Urban Sector Programme Support (MoA)	18.563		18.563	
- do -	MINISTRY OF AGRICULTURE	1986	Inst. Strengthening of Ugyen Wangchuck Inst. of Env. & Forestry Studies	9.049		9.049	
- do -	MINISTRY OF AGRICULTURE	2384	Support of Enhancing Adaptive Capacity to Climate Change	3.000		3.000	
- do -	MINISTRY OF ECONOMIC AFFAIRS	1786	Environment & Urban Sector Programme Support (MTI)	14.642		14.642	
- do -	MINISTRY OF ECONOMIC AFFAIRS	2384	Support of Enhancing Adaptive Capacity to Climate Change	18.097		18.097	
- do -	MINISTRY OF EDUCATION	1708	Education Sector Programme Support	7.148		7.148	
- do -	MINISTRY OF EDUCATION	2241	Social Section Programme Suppoer	94.539		94.539	
- do -	MINISTRY OF FINANCE	1590	Good Governance - Support to BBS	12.000		12.000	
- do -	MINISTRY OF FINANCE	1948	Capacity Development in Public Financial Management	3.327		3.327	
- do -	MINISTRY OF FINANCE	2049	Capacity Development & Financial Decentralization at Local Levels	14.611		14.611	
- do -	MINISTRY OF FINANCE	2381	Institutional Capacity Building of Bhutan Agro Industries Limited	5.429		5.429	
- do -	MINISTRY OF FINANCE	2416	Support for Development of Medium Term Fiscal Framework	4.300		4.300	
- do -	MINISTRY OF HEALTH	1586	HSPS III Component II - Support to Capacity Bldg. in Mngt. & Monitoring	4.524		4.524	
- do -	MINISTRY OF HEALTH	2241	Social Section Programme Suppoer	94.539		94.539	
- do -	MINISTRY OF HEALTH	2484	SSPS Component 3: Technical Assistance & Programme Management	0.329		0.329	
- do -	MINISTRY OF HOME AND CULTURAL AFFAIRS	1154	Inst.Strngt. & Cap. Enhancement of N.L. Ph2	0.213		0.213	
- do -	MINISTRY OF HOME AND CULTURAL AFFAIRS	1786	Environment & Urban Sector Programme Support (MTI)	9.049		9.049	
- do -	MINISTRY OF LABOUR AND HUMAN RESOURCES	2242	Social Sector Programme Support - Component 2 MoLHR	2.000		2.000	
- do -	MINISTRY OF WORKS AND HUMAN SETTLEMENT	1787	Environment & Urban Sector Programme Support (MoWHS)	8.008		8.008	



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DONOR	ADMINISTRATIVE UNIT	FI CODE	PROJECT	Nu. in millions			% of Total
CASH	KIND	TOTAL					
DANIDA	MINISTRY OF WORKS AND HUMAN SETTLEMENT	1788	Environment & Urban Sector Programme Support (Dzongkhag Towns)	75.243		75.243	
- do -	NATIONAL ENVIRONMENT COMMISSION	1784	Environment & Urban Sector Programme Support (NEC)	8.626		8.626	
- do -	NATIONAL ENVIRONMENT COMMISSION	2384	Support of Enhancing Adaptive Capacity to Climate Change	15.972		15.972	
- do -	NATIONAL LAND COMMISSION	2211	Support to National Land Commission	20.706		20.706	
- do -	OFFICE OF THE ATTORNEY GENERAL	1589	Good Governance - Support to Legal Affairs	(0.002)		(0.002)	
- do -	OFFICE OF THE ELECTION COMMISSION	2116	Support to Election Commission	(0.000)		(0.000)	
- do -	ROYAL AUDIT AUTHORITY	1592	Good Governance - Support to RAA	0.810		0.810	
- do -	ROYAL INSTITUTE OF MANAGEMENT	1588	Good Governance - Support to RIM	2.900		2.900	
- do -	ROYAL UNIVERSITY OF BHUTAN	2189	Development of the Research Capacity of Royal University of Bhutan	8.609		8.609	
<b>DANIDA Total</b>				<b>513.131</b>	<b>-</b>	<b>513.131</b>	<b>7.80%</b>
EEC	MINISTRY OF AGRICULTURE	1574	Medicine Plants Project Phase II	8.491		8.491	
<b>EEC Total</b>				<b>8.491</b>	<b>-</b>	<b>8.491</b>	<b>0.13%</b>
EURCO	MINISTRY OF AGRICULTURE	1981	Support to Livestock Sector in Bhutan	15.876		15.876	
- do -	MINISTRY OF AGRICULTURE	2121	Support to Agriculture Production Sector Project	100.764		100.764	
- do -	ROYAL UNIVERSITY OF BHUTAN	2043	ASIA-LINK ICT Sustainable Livelihood Project	2.370		2.370	
<b>EURCO Total</b>				<b>119.009</b>	<b>-</b>	<b>119.009</b>	<b>1.81%</b>
FAO	MINISTRY OF AGRICULTURE	2175	South Asia Pro Poor Livestock Policy Programme (SAPPLPP)	0.375		0.375	
- do -	MINISTRY OF AGRICULTURE	2185	Organic Pro. of Underutilized Medicinal, Aromatic & Natural Dye Plants Prg. for SRL in South Asia	0.651		0.651	
- do -	MINISTRY OF AGRICULTURE	2199	Strengthening Monitoring, Assessment and Reporting on Sustainable Forest Management in Asia	0.286		0.286	
- do -	MINISTRY OF AGRICULTURE	2368	FNPP for Development of Country STAT - Bhutan	0.300		0.300	
- do -	MINISTRY OF AGRICULTURE	2406	Input Supply to Vulnerable Population under ISFP	5.900		5.900	
<b>FAO Total</b>				<b>7.512</b>	<b>-</b>	<b>7.512</b>	<b>0.11%</b>
FRANCO	MINISTRY OF AGRICULTURE	2420	Data Base Management Training for NLBP, Wangchutaba	0.353		0.353	
<b>FRANCO Total</b>				<b>0.353</b>	<b>-</b>	<b>0.353</b>	<b>0.01%</b>



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				Nu. in millions			
DONOR	ADMINISTRATIVE UNIT	FI CODE	PROJECT	CASH	KIND	TOTAL	% of Total
GAVI	MINISTRY OF HEALTH	2296	Health Systems Strengthening	4.872		4.872	
GAVI Total				4.872	-	4.872	0.07%
GEF	MINISTRY OF AGRICULTURE	2013	Sustainable Land Management Project	51.203		51.203	
- do -	MINISTRY OF AGRICULTURE	2096	Sustainable Land Management Project	8.279		8.279	
- do -	MINISTRY OF AGRICULTURE	2151	Integrated Livestock & Crop Conservation Project	7.418		7.418	
- do -	MINISTRY OF AGRICULTURE	2151	Integrated Livestock & Crop Conservation Project	3.430		3.430	
- do -	MINISTRY OF ECONOMIC AFFAIRS	2294	GLOF Projects	13.017		13.017	
- do -	MINISTRY OF HOME AND CULTURAL AFFAIRS	2294	GLOF Projects	3.520		3.520	
- do -	NATIONAL ENVIRONMENT COMMISSION	2152	Second National Communication to UNFCCC	5.074		5.074	
- do -	NATIONAL ENVIRONMENT COMMISSION	2309	Building Capacity for Effective Participation in the Biosafety Clearing House	0.633		0.633	
- do -	NATIONAL ENVIRONMENT COMMISSION	2358	Fourth National Report to the CBD	0.815		0.815	
GEF Total				93.389	-	93.389	1.42%
GFATM	MINISTRY OF HEALTH	2112	A Renewed Strategy to Reduce Tuberculosis Burden Ph II	3.486		3.486	
- do -	MINISTRY OF HEALTH	2342	Strengthening Malaria Prevention and Control in Bhutan	40.547		40.547	
GFATM Total				44.033	-	44.033	0.67%
GOC	MINISTRY OF FINANCE	2408	Skills Development for Better Livelihood Options for the Monpa Community	1.791		1.791	
- do -	MINISTRY OF FINANCE	2409	Curbing Violence Against Women in Bhutan	1.791		1.791	
GOC Total				3.581	-	3.581	0.05%
GOI	COUNCIL FOR RELIGIOUS AFFAIRS	2274	Expansion of Tango Buddhist College	7.167		7.167	
- do -	DZONGKHAG ADMINISTRATION, HAA	2271	Development of Haa Town	17.900		17.900	
- do -	JUDICIARY	2273	Construction of Sub-District Courts	8.000		8.000	
- do -	MINISTRY OF AGRICULTURE	1894	Strengthening of Livestock Development Initiative	289.343		289.343	
- do -	MINISTRY OF AGRICULTURE	2245	Marketing Programme	14.166		14.166	
- do -	MINISTRY OF ECONOMIC AFFAIRS	0212	Hydrometeorological Services for GOI	10.748		10.748	
- do -	MINISTRY OF ECONOMIC AFFAIRS	1608	Tintibi -Trongsa - Bumthang Transmission Line	209.270		209.270	
- do -	MINISTRY OF ECONOMIC AFFAIRS	1609	Feasibility Study of 2000MW HPP (Lower Punatsangchhu)	30.520		30.520	
- do -	MINISTRY OF ECONOMIC AFFAIRS	2264	Power Transmission progmmme	25.000		25.000	
- do -	MINISTRY OF EDUCATION	1604	Construction of Youth Centre	18.131		18.131	

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DONOR	ADMINISTRATIVE UNIT	FI CODE	PROJECT	CASH	KIND	TOTAL	% of Total
GOI	MINISTRY OF FINANCE	0247	Dungsum Cement Project	1,598.141		1,598.141	
- do -	MINISTRY OF FINANCE	1885	Equipment for BBS TV Centre	5.674		5.674	
- do -	MINISTRY OF FINANCE	1886	Hiring of INSAT 3 Years	4.968		4.968	
- do -	MINISTRY OF FINANCE	2356	Tata Consultancy Ltd. for Druk Holding Investment	50.800		50.800	
- do -	MINISTRY OF HEALTH	2110	Medical Equipment for JDWNR & Mongar Hospital	3.095		3.095	
- do -	MINISTRY OF HEALTH	2247	Vetor Borne Disease Control	8.000		8.000	
- do -	MINISTRY OF HEALTH	2248	Construction of Gelephu Regional Referral Hospital (150 beds)	22.670		22.670	
- do -	MINISTRY OF HEALTH	2249	Reconstruction of Samtse Hospital (40 beds)	4.600		4.600	
- do -	MINISTRY OF HOME AND CULTURAL AFFAIRS	1622	Construction of Adm. Building for RAPA	2.000		2.000	
- do -	MINISTRY OF HOME AND CULTURAL AFFAIRS	1623	Construction of Office & Exhibition Hall	4.000		4.000	
- do -	MINISTRY OF INFORMATION AND COMMUNICATIONS	2266	E-Governance Program	50.000		50.000	
- do -	MINISTRY OF INFORMATION AND COMMUNICATIONS	2267	Implementation of National Broadband Master-Plan	97.700		97.700	
- do -	MINISTRY OF INFORMATION AND COMMUNICATIONS	2268	Permanent River Protection at Paro Airport	4.300		4.300	
- do -	MINISTRY OF INFORMATION AND COMMUNICATIONS	2269	Improved Communication & Navigation Aid Technology for Paro Airport	2.500		2.500	
- do -	MINISTRY OF INFORMATION AND COMMUNICATIONS	2288	Transportation, Safety & Communication Equipment	35.000		35.000	
- do -	MINISTRY OF LABOUR AND HUMAN RESOURCES	2253	Human Resource Development (Vocational Education)	31.950		31.950	
- do -	MINISTRY OF LABOUR AND HUMAN RESOURCES	2254	Construction of 3 new Vocational Training Institute and 1 Institute of Zorig Chusum	31.050		31.050	
- do -	MINISTRY OF WORKS AND HUMAN SETTLEMENT	1605	Gyelposhing - Nganglam Road	30.541		30.541	
- do -	MINISTRY OF WORKS AND HUMAN SETTLEMENT	2031	Construction of National Council Building	20.400		20.400	
- do -	OFFICE OF THE ANTI-CORRUPTION COMMISSION	2278	Strengthening of Office for Anti-Corruption Commission	15.000		15.000	
- do -	ROYAL AUDIT AUTHORITY	2276	Strengthening Royal Audit Authority	4.860		4.860	
- do -	ROYAL UNIVERSITY OF BHUTAN	1779	Sherubtse College Lectures - Colombo Plan (8th Plan Spillover)	7.401		7.401	
<b>GOI Total</b>				<b>2,664.894</b>	<b>-</b>	<b>2,664.894</b>	<b>40.53%</b>
GOI10FYP	DZONGKHAG ADMINISTRATION, LHUENTSE	2449	Thimiyul LSS	1.580		1.580	
- do -	DZONGKHAG ADMINISTRATION, CHHUKHA	2444	Pasakha MSS Construction	23.150		23.150	
- do -	DZONGKHAG ADMINISTRATION, BUMTHANG	2448	Renovation and Expansion of Jakar HSS	3.862		3.862	
- do -	DZONGKHAG ADMINISTRATION, HAA	2440	Expansion and renovation of Ugyen Dorji HSS	2.510		2.510	
- do -	DZONGKHAG ADMINISTRATION, HAA	2446	Gyensa LSS Construction	18.620		18.620	

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DONOR	ADMINISTRATIVE UNIT	FI CODE	PROJECT	Nu. in millions			% of Total
				CASH	KIND	TOTAL	
GOI 10FYP	DZONGKHAG ADMINISTRATION, PARO	2443	Upgradation & Expansion of Bitekha LSS	14.220		14.220	
- do -	DZONGKHAG ADMINISTRATION, PEMAGATSHEL	2453	Expansion of Ngalam HSS, Pemagatshel	4.048		4.048	
- do -	DZONGKHAG ADMINISTRATION, SAMDRUP JONGKHAR	2442	Upgradation & Expansion of Jomotshangkha LSS	6.010		6.010	
- do -	DZONGKHAG ADMINISTRATION, SARPANG	2445	Sarpang LSS Construction	18.470		18.470	
- do -	DZONGKHAG ADMINISTRATION, SARPANG	2451	Gelephu Lower Secondary School	3.790		3.790	
- do -	DZONGKHAG ADMINISTRATION, SARPANG	2452	Expansion of Dekiling LSS, Sarpang	4.180		4.180	
- do -	DZONGKHAG ADMINISTRATION, THIMPHU	2441	Construction of Taba Primary School	3.820		3.820	
- do -	DZONGKHAG ADMINISTRATION, TRASHIGANG	2454	Gongthung MMS, Trashigang	2.356		2.356	
- do -	DZONGKHAG ADMINISTRATION, TSIRANG	2455	Expansion of Damphu LSS, Tsirang	4.175		4.175	
- do -	DZONGKHAG ADMINISTRATION, ZHEMGANG	2450	Expansion & Renovation of Yebilaptsa MSS	6.339		6.339	
- do -	MINISTRY OF EDUCATION	2436	Education Infrastructure Facilities	2.214		2.214	
- do -	MINISTRY OF FINANCE	2361	Programme Grant (GOI 10th Plan)	1,400.000		1,400.000	
- do -	MINISTRY OF HEALTH	2370	JDWNRH - Networking-10FYP	34.000		34.000	
- do -	MINISTRY OF HOME AND CULTURAL AFFAIRS	2427	Construction of National Conservation Lab. Thimphu at Cultural Centre Site	53.931		53.931	
- do -	OFFICE OF THE ATTORNEY GENERAL	2487	Strengthening of Office of Attorney General	3.000		3.000	
- do -	ROYAL INSTITUTE OF MANAGEMENT	2430	Infrastructure Development for RIM	20.850		20.850	
- do -	ROYAL UNIVERSITY OF BHUTAN	2457	College of Science and Technology	22.000		22.000	
- do -	ROYAL UNIVERSITY OF BHUTAN	2458	Samtse College of Education	23.800		23.800	
- do -	ROYAL UNIVERSITY OF BHUTAN	2460	College of Natural Resources	3.000		3.000	
- do -	ROYAL UNIVERSITY OF BHUTAN	2461	Jigme Namgyel Polytechnic, Kharbandi	19.000		19.000	
- do -	ROYAL UNIVERSITY OF BHUTAN	2462	Gedu College of Business Studies	17.500		17.500	
- do -	ROYAL UNIVERSITY OF BHUTAN	2463	Royal Institute of Health Sciences	1.560		1.560	
- do -	ROYAL UNIVERSITY OF BHUTAN	2464	National Institute of Traditional Medicine	12.000		12.000	
<b>GOI10FYP Total</b>				<b>1,729.985</b>	<b>-</b>	<b>1,729.985</b>	<b>26.31%</b>
HCP	MINISTRY OF HEALTH	1934	Primary Eye Care II	5.398		5.398	
<b>HCP Total</b>				<b>5.398</b>	<b>-</b>	<b>5.398</b>	<b>0.08%</b>
HELVETAS	DZONGKHAG ADMINISTRATION, BUMTHANG	2348	Rural Livelihood Project	0.500		0.500	
- do -	DZONGKHAG ADMINISTRATION, BUMTHANG	2495	Construction of Tang Kizom RCC Motor Bridge	0.734		0.734	
- do -	DZONGKHAG ADMINISTRATION, SARPANG	2348	Rural Livelihood Project	3.785		3.785	
- do -	DZONGKHAG ADMINISTRATION, TRONGSA	2348	Rural Livelihood Project	4.380		4.380	
- do -	DZONGKHAG ADMINISTRATION, TRONGSA	2419	Construction of Rest House at Tongtophay, Trongsa	0.624		0.624	

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				CASH	KIND	TOTAL	
HELVETAS	DZONGKHAG ADMINISTRATION, ZHEMGANG	2348	Rural Livelihood Project	1.010		1.010	
- do -	GROSS NATIONAL HAPPINESS COMMISSION	2349	Support to Local Governance Project	2.808		2.808	
- do -	MINISTRY OF AGRICULTURE	1507	The Participatory Forest Management Project P-I	0.160		0.160	
- do -	MINISTRY OF AGRICULTURE	2103	RNR Research System Phase IV	5.700		5.700	
- do -	MINISTRY OF AGRICULTURE	2348	Rural Livelihood Project	4.516	6.380	10.896	
- do -	MINISTRY OF FINANCE	2350	Support to the Tarayana Foundation Project	3.800		3.800	
<b>HELVETAS Total</b>				<b>28.017</b>	<b>6.380</b>	<b>34.397</b>	<b>0.52%</b>
ICIMD	MINISTRY OF AGRICULTURE	2150	Medicinal Plants & Herbs Dev. Sustainable Supply Chain & Enhancing Rural Livelihood in E. Himalayas	1.463		1.463	
<b>ICIMD Total</b>				<b>1.463</b>	<b>-</b>	<b>1.463</b>	<b>0.02%</b>
IDA	MINISTRY OF AGRICULTURE	2205	Avian Influenza	17.580		17.580	
- do -	MINISTRY OF FINANCE	2146	Introduction of Multi-Year Rolling Budget (MYRB)	4.000		4.000	
- do -	MINISTRY OF FINANCE	2163	Private Sector Development Project	2.736		2.736	
- do -	MINISTRY OF HEALTH	2205	Avian Influenza	7.205		7.205	
- do -	MINISTRY OF INFORMATION AND COMMUNICATIONS	2163	Private Sector Development Project	15.019		15.019	
- do -	MINISTRY OF WORKS AND HUMAN SETTLEMENT	2027	Bhutan Second Urban Development Project	(0.027)		(0.027)	
- do -	NATIONAL STATISTICAL BUREAU	2104	Strengthening the National Statistical System for Enhanced Poverty Reduction	9.170		9.170	
- do -	ROYAL UNIVERSITY OF BHUTAN	2163	Private Sector Development Project	16.533		16.533	
<b>IDA Total</b>				<b>72.216</b>	<b>-</b>	<b>72.216</b>	<b>1.10%</b>
IDRC	MINISTRY OF AGRICULTURE	2178	Reegional Rangeland Programme, Phase III	0.597		0.597	
- do -	MINISTRY OF HEALTH	2403	Tabacco Control Evaluation Project	1.874		1.874	
<b>IDRC Total</b>				<b>2.471</b>	<b>-</b>	<b>2.471</b>	<b>0.04%</b>
IDRC-CA	MINISTRY OF AGRICULTURE	1902	CBNRM National Framework	0.598		0.598	
<b>IDRC-CA Total</b>				<b>0.598</b>	<b>-</b>	<b>0.598</b>	<b>0.01%</b>
IFAD	DZONGKHAG ADMINISTRATION, LHUENTSE	2237	Strengthening Pro-Poor Local Capacity by Supporting Gewog RNR Centres in Bhutan	1.235		1.235	
- do -	DZONGKHAG ADMINISTRATION, PEMAGATSHEL	2237	Strengthening Pro-Poor Local Capacity by Supporting Gewog RNR Centres in Bhutan	0.486		0.486	

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DONOR	ADMINISTRATIVE UNIT	FI CODE	PROJECT	Nu. in millions			% of Total
				CASH	KIND	TOTAL	
IFAD	DZONGKHAG ADMINISTRATION, TRONGSA	2237	Strengthening Pro-Poor Local Capacity by Supporting Gewog RNR Centres in Bhutan	0.600		0.600	
- do -	DZONGKHAG ADMINISTRATION, ZHEMGANG	2237	Strengthening Pro-Poor Local Capacity by Supporting Gewog RNR Centres in Bhutan	1.300		1.300	
<b>IFAD Total</b>				<b>3.621</b>	<b>-</b>	<b>3.621</b>	<b>0.06%</b>
JAPAN	BUMDELING GEWOG, TRASHIYANGTSE	2392	Annual Grant Pilot Projects in Eight Gewogs of Trashiyangtse Dzongkhags under LGDP II	0.200		0.200	
- do -	JAMKHAR GEWOG, TRASHIYANGTSE	2392	Annual Grant Pilot Projects in Eight Gewogs of Trashiyangtse Dzongkhags under LGDP II	0.208		0.208	
- do -	KHAMDANG GWOG, TRASHIYANGTSE	2392	Annual Grant Pilot Projects in Eight Gewogs of Trashiyangtse Dzongkhags under LGDP II	0.200		0.200	
- do -	MINISTRY OF HEALTH	2401	Improvement of the Basic Services of the Labour Room	3.993		3.993	
- do -	RAMJAR GEWOG, TRASHIYANGTSE	2392	Annual Grant Pilot Projects in Eight Gewogs of Trashiyangtse Dzongkhags under LGDP II	0.200		0.200	
- do -	TOETSHO GEWOG, TRASHIYANGTSE	2392	Annual Grant Pilot Projects in Eight Gewogs of Trashiyangtse Dzongkhags under LGDP II	0.209		0.209	
- do -	TONGSHANG GEWOG, TRASHIYANGTSE	2392	Annual Grant Pilot Projects in Eight Gewogs of Trashiyangtse Dzongkhags under LGDP II	0.216		0.216	
- do -	YALLANG GEWOG, TRASHIYANGTSE	2392	Annual Grant Pilot Projects in Eight Gewogs of Trashiyangtse Dzongkhags under LGDP II	0.211		0.211	
- do -	YANGTSE GEWOG, TRASHIYANGTSE	2392	Annual Grant Pilot Projects in Eight Gewogs of Trashiyangtse Dzongkhags under LGDP II	0.219		0.219	
<b>JAPAN Total</b>				<b>5.655</b>	<b>-</b>	<b>5.655</b>	<b>0.09%</b>
JF	MINISTRY OF HOME AND CULTURAL AFFAIRS	2200	Support to National Musuem	1.234		1.234	
<b>JF Total</b>				<b>1.234</b>	<b>-</b>	<b>1.234</b>	<b>0.02%</b>
JICA	COUNCIL FOR RELIGIOUS AFFAIRS	2080	AGON-SHU as Constitution	0.874		0.874	
<b>JICA Total</b>				<b>0.874</b>	<b>-</b>	<b>0.874</b>	<b>0.01%</b>
- do -	GROSS NATIONAL HAPPINESS COMMISSION	2323	HRD for GNHC	11.173		11.173	
- do -	GROSS NATIONAL HAPPINESS COMMISSION	2351	Support to Research Division, GNH Commission	2.324		2.324	
- do -	MINISTRY OF AGRICULTURE	2113	Agro Biodiversity Conservation (ABC) II	0.007		0.007	
- do -	MINISTRY OF AGRICULTURE	2230	Development of Local Capacities on Environment Friendly Agricultural Technologies	2.464		2.464	

SCHEDULE 3: SCHEDULE OF INTERNATIONAL ASSISTANCE (GRANTS) RECEIVED DURING THE FISCAL YEAR 2008-09: BY DONOR							
DONOR	ADMINISTRATIVE UNIT	FI CODE	PROJECT	Nu. in millions			% of Total
				CASH	KIND	TOTAL	
JICA	MINISTRY OF AGRICULTURE	2231	Sys. & Analysis of the Contri. of the Nat. Parks & Bio. Reserves to the Eco. in Costa Rica & Bhutan	5.015		5.015	
- do -	MINISTRY OF AGRICULTURE	2232	Development of Royal Botanical Park at Dochula Zone	3.649		3.649	
- do -	MINISTRY OF AGRICULTURE	2233	Study of Invasive Alien Plants in Bhutan	3.615		3.615	
- do -	MINISTRY OF AGRICULTURE	2234	Mushroom Promotion and Marketing	3.614		3.614	
- do -	MINISTRY OF AGRICULTURE	2238	Collaboration Between Benin, Bhutan and Costa Rica	1.268		1.268	
- do -	MINISTRY OF AGRICULTURE	2239	Benin, Bhutan, Costa Rica:Non Timber Forest Product Use	2.640		2.640	
- do -	MINISTRY OF ECONOMIC AFFAIRS	2072	Hazard Zonation Mapping for Glacial Lake Outburst Flood (GLOF)	1.246		1.246	
- do -	MINISTRY OF ECONOMIC AFFAIRS	2226	Sustainable Tourism Dev. Strategy in Zhemgang Dzongkhag (Bhutan & Rio San Juan Costa Rica)	4.180		4.180	
- do -	MINISTRY OF FINANCE	2227	Strengthening of Tour Operator Associations in Bhutan & Costa Rica	1.434		1.434	
- do -	MINISTRY OF FINANCE	2228	Clean Bhutan and Costa Rica	3.650		3.650	
- do -	MINISTRY OF FINANCE	2229	Dev. of Local Capacities on Environment Friendly Agriculture Technologies	2.377		2.377	
- do -	MINISTRY OF FINANCE	2375	Bhutan Costa Rica Rafting & Sustainable Community Development	0.579		0.579	
- do -	MINISTRY OF FINANCE	2377	Strengthening of the Value Chain for Traditional & Non-traditional Agri. & Agro-industrial Products	4.390		4.390	
- do -	MINISTRY OF WORKS AND HUMAN SETTLEMENT	2324	HRD for Cross Sector	0.537		0.537	
- do -	NATIONAL ENVIRONMENT COMMISSION	2324	HRD for Cross Sector	0.950		0.950	
- do -	ROYAL CIVIL SERVICE COMMISSION	2352	Sustainable Human Resource Development - Phase II	80.000		80.000	
- do -	TOURISM COUNCIL OF BHUTAN	2226	Sustainable Tourism Dev. Strategy in Zhemgang Dzongkhag (Bhutan & Rio San Juan Costa Rica)	1.924		1.924	
<b>NET O Total</b>				<b>137.034</b>	<b>-</b>	<b>137.034</b>	<b>2.08%</b>
NET SDA	GROSS NATIONAL HAPPINESS COMMISSION	1305	Operational Budget (AKV) of SDS	12.070		12.070	
- do -	GROSS NATIONAL HAPPINESS COMMISSION	1652	Sustainable Development Fund Phase II	0.500		0.500	
- do -	ROYAL CIVIL SERVICE COMMISSION	1648	Sustainable Human Resource Development	8.000		8.000	
<b>NET SDA Total</b>				<b>20.570</b>	<b>-</b>	<b>20.570</b>	<b>0.31%</b>
NORAD	MINISTRY OF ECONOMIC AFFAIRS	1696	Inst.Strg. of Energy Sector Phase -II	8.725		8.725	
<b>NORAD Total</b>				<b>8.725</b>	<b>-</b>	<b>8.725</b>	<b>0.13%</b>

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				Nu. in millions			
DONOR	ADMINISTRATIVE UNIT	FI CODE	PROJECT	CASH	KIND	TOTAL	% of Total
NORWAY	MINISTRY OF AGRICULTURE	1337	On farm PGR conservation in Bhutan (BUCAP)	1.646		1.646	
- do -	MINISTRY OF ECONOMIC AFFAIRS	2325	Strengthening of the Energy Sector, Ph. II	9.103		9.103	
<b>NORWAY Total</b>				<b>10.749</b>	<b>-</b>	<b>10.749</b>	<b>0.16%</b>
PSC	GROSS NATIONAL HAPPINESS COMMISSION	2188	South-South (PSC Operational Budget)	7.604		7.604	
<b>PSC Total</b>				<b>7.604</b>	<b>-</b>	<b>7.604</b>	<b>0.12%</b>
SAARC	MINISTRY OF AGRICULTURE	2490	Shuttle Breeding of Pulses in Bhutan, RNRRC, Bajo, Wangdi	0.820		0.820	
<b>SAARC Total</b>				<b>0.820</b>	<b>-</b>	<b>0.820</b>	<b>0.01%</b>
SCF/USA	DZONGKHAG ADMINISTRATION, SAMTSE	2298	Rehabilitation of Mindruling CPS, Samtse	0.023		0.023	
- do -	DZONGKHAG ADMINISTRATION, LHUENTSE	2399	Support to Lhuntse Dzongkhag Sports and Cultural Association	0.090		0.090	
- do -	DZONGKHAG ADMINISTRATION, CHHUKHA	2299	Rehabilitation of Wangdigatshel CPS, Chukha	0.051		0.051	
- do -	DZONGKHAG ADMINISTRATION, SAMDRUP JONGKHAR	2297	Rehabilitation of Lauri CPS, Samdrupjongkhar	0.055		0.055	
- do -	GROSS NATIONAL HAPPINESS COMMISSION	2355	Capacity Building of GNH Commission	0.199		0.199	
- do -	MINISTRY OF EDUCATION	2197	Support to Primary Education & Adolescent Development Programs through MOE 2008	0.310		0.310	
- do -	MINISTRY OF EDUCATION	2210	Strengthening Services of the Youth Centres in Thimphu & Phuntsholing	0.288		0.288	
- do -	MINISTRY OF EDUCATION	2354	Support to Primary Education & Adolescent Dev. Prog. through MoE	1.346		1.346	
- do -	MINISTRY OF EDUCATION	2397	Support to Primary Education and Adolescent Development Programs through MOE	2.049		2.049	
- do -	MINISTRY OF EDUCATION	2435	Support to Primary Education & Adolescent Development programs in Bhutan through MoE	2.639		2.639	
- do -	MINISTRY OF HOME AND CULTURAL AFFAIRS	2367	Police Youth Partnership Program (FY 2008-09)	2.070		2.070	
- do -	ROYAL UNIVERSITY OF BHUTAN	2365	Review of B.Ed pry Education Prog. for the Integration of Early Childhood Edu. in Bhutan - Stage 2	0.979		0.979	
<b>SCF/USA Total</b>				<b>10.099</b>	<b>-</b>	<b>10.099</b>	<b>0.15%</b>
SDC	JUDICIARY	2485	Support to Judiciary of Bhutan	34.705		34.705	
- do -	MINISTRY OF AGRICULTURE	2173	Participatory Forest Management Project, Phase II	9.424		9.424	



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DONOR	ADMINISTRATIVE UNIT	FI CODE	PROJECT	Nu. in millions			% of Total
				CASH	KIND	TOTAL	
SDC	MINISTRY OF ECONOMIC AFFAIRS	2329	Middle Mngt. Hotel Course for 30 Candidates from Hospitality Industry, Dip. in Hotel Mngt	2.500		2.500	
- do -	MINISTRY OF EDUCATION	1761	Support to Teacher Education Programme	(0.907)		(0.907)	
- do -	MINISTRY OF FINANCE	2359	Good Governance Support to Anti Corruption Commission	6.950		6.950	
- do -	MINISTRY OF WORKS AND HUMAN SETTLEMENT	1562	Suspension Bridge Programme Phave V	(1.954)		(1.954)	
- do -	MINISTRY OF WORKS AND HUMAN SETTLEMENT	2172	Suspension Bridge Programme, Phase VI	8.000		8.000	
- do -	OFFICE OF THE ANTI-CORRUPTION COMMISSION	2359	Good Governance Support to Anti Corruption Commission	11.446		11.446	
<i>SDC Total</i>				<b>70.164</b>	-	<b>70.164</b>	<b>1.07%</b>
SFB-Austria	MINISTRY OF HOME AND CULTURAL AFFAIRS	2077	Support to Pangrizampa Astrology School	8.988		8.988	
<i>SFB-Austria Total</i>				<b>8.988</b>	-	<b>8.988</b>	<b>0.14%</b>
SIT,USA	ROYAL UNIVERSITY OF BHUTAN	2169	Royal University of Bhutan	3.094		3.094	
<i>SIT,USA Total</i>				<b>3.094</b>	-	<b>3.094</b>	<b>0.05%</b>
SNBL	MINISTRY OF AGRICULTURE	2171	Support to Development of Organic & Medicinal Plants	2.333		2.333	
<i>SNBL Total</i>				<b>2.333</b>	-	<b>2.333</b>	<b>0.04%</b>
THPA	MINISTRY OF AGRICULTURE	2404	Rehabilitation of the Degraded and Barren sites in Wangchu basin along Thimphu-Paro Highway	4.000		4.000	
<i>THPA Total</i>				<b>4.000</b>	-	<b>4.000</b>	<b>0.06%</b>
UFS	MINISTRY OF FINANCE	2000	Unidentified Financing Sources (External)	(0.352)		(0.352)	
- do -	MINISTRY OF HEALTH	2000	Unidentified Financing Sources (External)	0.032		0.032	
- do -	MINISTRY OF HOME AND CULTURAL AFFAIRS	2000	Unidentified Financing Sources (External)	0.005		0.005	
<i>UFS Total</i>				<b>(0.316)</b>	-	<b>(0.316)</b>	<b>0.00%</b>
UK-DARWI	MINISTRY OF AGRICULTURE	1953	Going for Gold-Cordyceps Conservation in Bhutan	1.268		1.268	
<i>UK-DARWI Total</i>				<b>1.268</b>	-	<b>1.268</b>	<b>0.02%</b>
UNCTAD	MINISTRY OF ECONOMIC AFFAIRS	1950	Sengor Community Micro Hydro for Sustainable Livelihood	5.501		5.501	
<i>UNCTAD Total</i>				<b>5.501</b>	-	<b>5.501</b>	<b>0.08%</b>
UNDP	CENTRE FOR BHUTAN STUDIES	2479	UN Support to Governance Assessment Framework	0.492		0.492	
- do -	DZONGKHAG ADMINISTRATION, LHUENTSE	1007	Small Grants Programme	0.240		0.240	
- do -	DZONGKHAG ADMINISTRATION, BUMTHANG	1007	Small Grants Programme	0.477		0.477	



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				Nu. in millions			
DONOR	ADMINISTRATIVE UNIT	FI CODE	PROJECT	CASH	KIND	TOTAL	% of Total
UNDP	DZONGKHAG ADMINISTRATION, GASA	1007	Small Grants Programme	0.276		0.276	
- do -	DZONGKHAG ADMINISTRATION, MONGAR	1007	Small Grants Programme	1.369		1.369	
- do -	DZONGKHAG ADMINISTRATION, PEMAGATSHEL	1007	Small Grants Programme	0.048		0.048	
- do -	DZONGKHAG ADMINISTRATION, SAMDRUP JONGKHAR	1007	Small Grants Programme	0.537		0.537	
- do -	DZONGKHAG ADMINISTRATION, SARPANG	1007	Small Grants Programme	0.349		0.349	
- do -	DZONGKHAG ADMINISTRATION, TRASHIGANG	1007	Small Grants Programme	1.359		1.359	
- do -	DZONGKHAG ADMINISTRATION, TRASHIYANGTSE	1007	Small Grants Programme	1.195		1.195	
- do -	DZONGKHAG ADMINISTRATION, WANGDUE PHODRANG	1007	Small Grants Programme	0.616		0.616	
- do -	GROSS NATIONAL HAPPINESS COMMISSION	2479	UN Support to Governance Assessment Framework	0.254		0.254	
- do -	MINISTRY OF AGRICULTURE	1007	Small Grants Programme	1.256		1.256	
- do -	MINISTRY OF EDUCATION	1007	Small Grants Programme	0.097		0.097	
- do -	MINISTRY OF FINANCE	1007	Small Grants Programme	3.178		3.178	
- do -	MINISTRY OF HOME AND CULTURAL AFFAIRS	1937	Preparatory Assistance for Disaster Management	(0.002)		(0.002)	
- do -	MINISTRY OF WORKS AND HUMAN SETTLEMENT	2182	Earthquake risk reduction & recovery preparedness	7.051		7.051	
<b>UNDP Total</b>				<b>18.790</b>	<b>-</b>	<b>18.790</b>	<b>0.29%</b>
UNDP IPF	CABINET SECRETARIAT	2162	Capacity Building of the Cabinet Secretariat	1.896		1.896	
- do -	CENTRE FOR BHUTAN STUDIES	2301	UN Support to Result based Planning and M&E for the MDGs and GNH	4.709		4.709	
- do -	GROSS NATIONAL HAPPINESS COMMISSION	2301	UN Support to Result based Planning and M&E for the MDGs and GNH	3.016		3.016	
- do -	JUDICIARY	2410	UN Support to Democracy	1.206		1.206	
- do -	MINISTRY OF AGRICULTURE	1503	Rural Enterprise Development (RED), MoA	0.637		0.637	
- do -	MINISTRY OF ECONOMIC AFFAIRS	1504	Rural Enterprise Development(RED), MTI	(0.332)		(0.332)	
- do -	MINISTRY OF ECONOMIC AFFAIRS	2345	UN Support to Form. of Enabling Poly. Framework & Dev. of MSMEs for Empl. Gen. & Pro-poor Growth	5.125		5.125	
- do -	MINISTRY OF FINANCE	2139	Building Civil Society Support for Biodiversity Conservation through Environment Resource Networking	2.572		2.572	
- do -	MINISTRY OF FINANCE	2153	Promotion of Culture Based Creative Industry for Poverty	0.943		0.943	
- do -	MINISTRY OF FINANCE	2165	Gender Mainstreaming & Women's Empowermen	(1.158)		(1.158)	
- do -	MINISTRY OF FINANCE	2311	UNDP- Child Protection And Women Empowerment	0.859		0.859	

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DONOR	ADMINISTRATIVE UNIT	FI CODE	PROJECT	CASH	KIND	TOTAL	% of Total
UNDP IPF	MINISTRY OF FINANCE	2333	UN Support to Gender Equity and Equality	2.147		2.147	
- do -	MINISTRY OF FINANCE	2336	UNDP Support for Children and Youth Participation	2.065		2.065	
- do -	MINISTRY OF FINANCE	2338	Targeted Community Dev. & Pro-poor Governance Initiatives for Poverty Reduction	3.219		3.219	
- do -	MINISTRY OF FINANCE	2344	UN Support to Form. of Enabling Poly. Framework & Dev. of MSMEs for Empl. Gen. & Pro-poor Growth	3.088		3.088	
- do -	MINISTRY OF HEALTH	2333	UN Support to Gender Equity and Equality	(0.010)		(0.010)	
- do -	MINISTRY OF HOME AND CULTURAL AFFAIRS	2153	Promotion of Culture Based Creative Industry for Poverty	2.122		2.122	
- do -	MINISTRY OF INFORMATION AND COMMUNICATIONS	2316	Localization of E-Governance	5.615		5.615	
- do -	MINISTRY OF INFORMATION AND COMMUNICATIONS	2380	Enhancing Community Facilities at Community Information Centre & Local Human Capacities	3.334		3.334	
- do -	MINISTRY OF LABOUR AND HUMAN RESOURCES	2002	Support to Strengthening Human Resource Base in Bhutan	(0.028)		(0.028)	
- do -	MINISTRY OF LABOUR AND HUMAN RESOURCES	2315	Labour Market Analysis and Employment Generation	7.171		7.171	
- do -	NATIONAL COMMISSION FOR WOMEN AND CHILDREN	2165	Gender Mainstreaming & Women's Empowerment	1.158		1.158	
- do -	NATIONAL COMMISSION FOR WOMEN AND CHILDREN	2311	UNDP- Child Protection And Women Empowerment	1.798		1.798	
- do -	NATIONAL COUNCIL OF BHUTAN	2493	UN Support for Stg. the Institutional Capacity of Parliament of Bhutan	4.380		4.380	
- do -	NATIONAL STATISTICAL BUREAU	2153	Promotion of Culture Based Creative Industry for Poverty	0.921		0.921	
- do -	OFFICE OF THE ANTI-CORRUPTION COMMISSION	2312	UNDP-ACC Institutional & Human Capacity Building of ACC & RAA strengthened	6.532		6.532	
- do -	OFFICE OF THE ATTORNEY GENERAL	2410	UN Support to Democracy	1.773		1.773	
- do -	OFFICE OF THE ELECTION COMMISSION	2106	Institutional & Human Capacity Building of the Election Commission	9.955		9.955	
- do -	ROYAL AUDIT AUTHORITY	2313	UNDP-RAA Institutional & Human Capacity Building of ACC & the RAA Strengthened	6.314		6.314	
- do -	GROSS NATIONAL HAPPINESS COMMISSION	2301	UN Support to Result based Planning and M&E for the MDGs and GNH	1.053		1.053	
- do -	GROSS NATIONAL HAPPINESS COMMISSION	2338	Targeted Community Dev. & Pro-poor Governance Initiatives for Poverty Reduction	2.526		2.526	
- do -	MINISTRY OF AGRICULTURE	2407	Food Security Through Improved Home Gardens	1.502		1.502	
<b>UNDP IPF Total</b>				<b>86.105</b>	<b>-</b>	<b>86.105</b>	<b>1.31%</b>

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DONOR	ADMINISTRATIVE UNIT	FI CODE	PROJECT	CASH	KIND	TOTAL	% of Total
UNDP O	GROSS NATIONAL HAPPINESS COMMISSION	2092	Integrated Packages of Services to Support MDG-Based NDS for Bhutan :Local Level initiatives to acce	0.200		0.200	
- do -	KANA GEWOG, DAGANA	2216	Third Out Put for AA-4 Project (3 gewogs under Dagana Dzongkhag)	0.655		0.655	
- do -	LAJAB GEWOG, DAGANA	2216	Third Out Put for AA-4 Project (3 gewogs under Dagana Dzongkhag)	0.655		0.655	
- do -	MINISTRY OF FINANCE	2191	Addendum to "Institutional and Human Capacity Building of Election Commission of Bhutan	3.000		3.000	
- do -	MINISTRY OF INFORMATION AND COMMUNICATIONS	1962	ICT for Good Governance	(0.077)		(0.077)	
- do -	MINISTRY OF INFORMATION AND COMMUNICATIONS	2212	Strengthening the Role of the Media in a New Democracy	3.521		3.521	
- do -	NATIONAL ENVIRONMENT COMMISSION	2003	Enhancing Global Environment Management in Local Governance System	4.105		4.105	
- do -	TSEZA GEWOG, DAGANA	2216	Third Out Put for AA-4 Project (3 gewogs under Dagana Dzongkhag)	1.000		1.000	
<b>UNDP O Total</b>				<b>13.059</b>	<b>-</b>	<b>13.059</b>	<b>0.20%</b>
UNEP	GROSS NATIONAL HAPPINESS COMMISSION	2357	Mainstreaming Poverty Environment Linkages in National Plan, Sectoral Strategies & Imp. in Bhutan	2.833		2.833	
- do -	NATIONAL ENVIRONMENT COMMISSION	1966	Institutional Strengthening (IS)	1.195		1.195	
- do -	NATIONAL ENVIRONMENT COMMISSION	2035	National Sustainable Development Strategy	1.221		1.221	
- do -	NATIONAL ENVIRONMENT COMMISSION	2037	Bhutan Environment Outlook Project	0.292		0.292	
- do -	NATIONAL ENVIRONMENT COMMISSION	2074	Male Declaration Phase III	1.290		1.290	
- do -	NATIONAL ENVIRONMENT COMMISSION	2149	Environment Mainstreaming in Bhutan	0.858		0.858	
- do -	NATIONAL ENVIRONMENT COMMISSION	2214	Preparation of Terminal Phase Out Management Plan	0.940		0.940	
- do -	NATIONAL ENVIRONMENT COMMISSION	2292	Preparation of Terminal Phaseout Management Plan	0.300		0.300	
- do -	NATIONAL ENVIRONMENT COMMISSION	2357	Mainstreaming Poverty Environment Linkages in National Plan, Sectoral Strategies & Imp. in Bhutan	0.950		0.950	
- do -	NATIONAL ENVIRONMENT COMMISSION	2439	Dev. of HCFC Phase-out Management Plan (HPMP)	2.216		2.216	
<b>UNEP Total</b>				<b>12.094</b>	<b>-</b>	<b>12.094</b>	<b>0.18%</b>
UNESCAP	MINISTRY OF AGRICULTURE	2391	National Workshop on Compliance with SPS Measures	0.498		0.498	
- do -	MINISTRY OF INFORMATION AND COMMUNICATIONS	2174	UNESCAPE Adhoc-Empowering the Rural Area through Community E-centre	0.596		0.596	

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UNESCAP	MINISTRY OF WORKS AND HUMAN SETTLEMENT	2494	Tenhchnical Assistance, Eco-efficient Water Infrastructure	0.093		0.093	
<b>UNESCAP Total</b>				<b>1.187</b>	<b>-</b>	<b>1.187</b>	<b>0.02%</b>
UNESCO	MINISTRY OF ECONOMIC AFFAIRS	2364	Insstitutional Strengthening of Hydro Meterological Services	1.150		1.150	
- do -	MINISTRY OF EDUCATION	2095	Strategic Action for Enhancement of Farm Products for Poverty Reduction in Rural Communities through	0.144		0.144	
- do -	MINISTRY OF EDUCATION	2141	Preparation of Mid Decade Assessment	0.134		0.134	
- do -	MINISTRY OF EDUCATION	2340	Mitsubishi - 2008	0.147		0.147	
- do -	MINISTRY OF EDUCATION	2362	National Training Workshop, Club Coordinators & Study visit to Exchange Ideas in Thailand	1.902		1.902	
- do -	MINISTRY OF EDUCATION	2385	Setting up of NFE-MIS in Bhutan	0.251		0.251	
- do -	MINISTRY OF EDUCATION	2389	Printing of Brochure on Bhutan National Commisssion for UNESCO	0.025		0.025	
- do -	MINISTRY OF FINANCE	2363	Capacity Building of a Counselor in Leadership in Mental Health	1.150		1.150	
- do -	MINISTRY OF FINANCE	2369	Participation Program - Tarayana	1.150		1.150	
- do -	MINISTRY OF HOME AND CULTURAL AFFAIRS	1871	Participation Programme 2004-2005	(0.008)		(0.008)	
<b>UNESCO Total</b>				<b>6.045</b>	<b>-</b>	<b>6.045</b>	<b>0.09%</b>
UNFPA	MINISTRY OF EDUCATION	2243	UNFPA-Quality Education	3.912		3.912	
- do -	MINISTRY OF HEALTH	2293	UN Support	21.069		21.069	
- do -	MINISTRY OF HEALTH	2320	UN Support to Gender Equity and Equality	10.312		10.312	
- do -	NATIONAL STATISTICAL BUREAU	2295	UN Support to results base planning and M&E for the MDGs and GNH	5.725		5.725	
- do -	ROYAL UNIVERSITY OF BHUTAN	2347	Support to Population and Development Studies	4.598		4.598	
<b>UNFPA Total</b>				<b>45.615</b>	<b>-</b>	<b>45.615</b>	<b>0.69%</b>
UNFPWO	NATIONAL COMMISSION FOR WOMEN AND CHILDREN	1978	Moving Forward in Gender	1.776		1.776	
<b>UNFPWO Total</b>				<b>1.776</b>	<b>-</b>	<b>1.776</b>	<b>0.03%</b>
UNICEF	BHUTAN NARCOTIC CONTROL AGENCY	2478	UN Support to Children & Youth Participation in Bhutan (BNCA)	0.901		0.901	
- do -	CENTRE FOR BHUTAN STUDIES	2303	UN Support to result Based Planning and M&E for the MDGs and GNH	0.837		0.837	
- do -	COUNCIL FOR RELIGIOUS AFFAIRS	2215	UNICEF-Quality Education	0.054		0.054	

SCHEDULE 3: SCHEDULE OF INTERNATIONAL ASSISTANCE (GRANTS) RECEIVED DURING THE FISCAL YEAR 2008-09: BY DONOR							
DONOR	ADMINISTRATIVE UNIT	FI CODE	PROJECT	Nu. in millions			% of Total
				CASH	KIND	TOTAL	
UNICEF	COUNCIL FOR RELIGIOUS AFFAIRS	2305	UN Support to Health (Water, Sanitation & Hygiene)	10.097		10.097	
- do -	DZONGKHAG ADMINISTRATION, SAMTSE	1456	Basic Education Quality Improvement	(0.869)		(0.869)	
- do -	DZONGKHAG ADMINISTRATION, SAMTSE	2215	UNICEF-Quality Education	4.369		4.369	
- do -	DZONGKHAG ADMINISTRATION, LHUENTSE	2215	UNICEF-Quality Education	1.136		1.136	
- do -	GROSS NATIONAL HAPPINESS COMMISSION	2303	UN Support to result Based Planning and M&E for the MDGs and GNH	0.025		0.025	
- do -	MINISTRY OF EDUCATION	1456	Basic Education Quality Improvement	0.017		0.017	
- do -	MINISTRY OF EDUCATION	2215	UNICEF-Quality Education	16.918		16.918	
- do -	MINISTRY OF EDUCATION	2305	UN Support to Health (Water, Sanitation & Hygiene)	3.292		3.292	
- do -	MINISTRY OF EDUCATION	2335	UNICEF Support for Children and Youth Participation	(0.120)		(0.120)	
- do -	MINISTRY OF FINANCE	2310	UNICEF-Child Protection and Women Empowerment	(0.976)		(0.976)	
- do -	MINISTRY OF FINANCE	2321	UN Support to Gender Equity and Equality	0.181		0.181	
- do -	MINISTRY OF FINANCE	2335	UNICEF Support for Children and Youth Participation	1.522		1.522	
- do -	MINISTRY OF FINANCE	2337	Planning, Monitoring and Communication	1.408		1.408	
- do -	MINISTRY OF HEALTH	1458	Maternal and Child Health	(0.909)		(0.909)	
- do -	MINISTRY OF HEALTH	2302	UN Support to Health (MCH/Nutrition)	7.576		7.576	
- do -	MINISTRY OF HEALTH	2305	UN Support to Health (Water, Sanitation & Hygiene)	6.055		6.055	
- do -	MINISTRY OF HEALTH	2321	UN Support to Gender Equity and Equality	(0.265)		(0.265)	
- do -	MINISTRY OF HEALTH	2337	Planning, Monitoring and Communication	0.471		0.471	
- do -	MINISTRY OF HOME AND CULTURAL AFFAIRS	2215	UNICEF-Quality Education	0.318		0.318	
- do -	NATIONAL COMMISSION FOR WOMEN AND CHILDREN	2310	UNICEF-Child Protection and Women Empowerment	6.576		6.576	
- do -	NATIONAL STATISTICAL BUREAU	2303	UN Support to result Based Planning and M&E for the MDGs and GNH	2.097		2.097	
- do -		2302	UN Support to Health (MCH/Nutrition)	3.880		3.880	
<b>UNICEF Total</b>				<b>64.588</b>	<b>-</b>	<b>64.588</b>	<b>0.98%</b>
UNOD	BHUTAN NARCOTIC CONTROL AGENCY	2179	Partnership Ph II UNODC - support to BNCA	1.061		1.061	
- do -	BHUTAN NARCOTIC CONTROL AGENCY	2190	UNODC ADHOC (RAS/H71)	0.222		0.222	
<b>UNOD Total</b>				<b>1.283</b>	<b>-</b>	<b>1.283</b>	<b>0.02%</b>
USF	BHUTAN INFORMATION COMMUNICATION MEDIA AUTHORITY	2480	Establishment of Transmission Links to Gasa & Dagana	1.446		1.446	
- do -	BHUTAN INFORMATION COMMUNICATION MEDIA AUTHORITY	2481	Establishment of Internet Leased Line Connectivity for all High Secondary Schools in Bhutan	4.206		4.206	
<b>USF Total</b>				<b>5.653</b>	<b>-</b>	<b>5.653</b>	<b>0.09%</b>

SCHEDULE 3: SCHEDULE OF INTERNATIONAL ASSISTANCE (GRANTS) RECEIVED DURING THE FISCAL YEAR 2008-09: BY DONOR							
				Nu. in millions			
DONOR	ADMINISTRATIVE UNIT	FI CODE	PROJECT	CASH	KIND	TOTAL	% of Total
W/BANK	MINISTRY OF FINANCE	1957	Strengthening of Public Expenditure Management & Promoting Transparency	(1.028)		(1.028)	
- do -	MINISTRY OF FINANCE	2147	Improving Public Financial Management Project	1.000		1.000	
- do -	MINISTRY OF HEALTH	1794	HIV/Aids and STI Prevention Controal Project	20.145		20.145	
- do -	MINISTRY OF WORKS AND HUMAN SETTLEMENT	2047	National Urbanization Strategy & Thimphu City Development	1.326		1.326	
- do -	MINISTRY OF WORKS AND HUMAN SETTLEMENT	2098	Rural Access Project II	96.824		96.824	
<b>W/BANK Total</b>				<b>118.268</b>	<b>-</b>	<b>118.268</b>	<b>1.80%</b>
WDF	MINISTRY OF HEALTH	1817	World Diabetes Foundation	5.917		5.917	
<b>WDF Total</b>				<b>5.917</b>	<b>-</b>	<b>5.917</b>	<b>0.09%</b>
WFP	DZONGKHAG ADMININISTRATION, SAMTSE	2290	WFP-Quality Education	7.593		7.593	
- do -	DZONGKHAG ADMINISTRATION, LHUENTSE	2290	WFP-Quality Education	3.987		3.987	
- do -	DZONGKHAG ADMINISTRATION, CHHUKHA	2290	WFP-Quality Education	2.936		2.936	
- do -	DZONGKHAG ADMINISTRATION, DAGANA	2290	WFP-Quality Education	2.570		2.570	
- do -	DZONGKHAG ADMINISTRATION, MONGAR	2290	WFP-Quality Education	0.145		0.145	
- do -	DZONGKHAG ADMINISTRATION, PEMAGATSHEL	2290	WFP-Quality Education	1.496		1.496	
- do -	DZONGKHAG ADMINISTRATION, SAMDRUP JONGKHAR	2290	WFP-Quality Education	1.147		1.147	
- do -	DZONGKHAG ADMINISTRATION, TRASHIGANG	1527	Improvement of Rural Children's Access to School	0.042		0.042	
- do -	DZONGKHAG ADMINISTRATION, TRASHIYANGTSE	2290	WFP-Quality Education	1.126		1.126	
- do -	DZONGKHAG ADMINISTRATION, TRONGSA	2290	WFP-Quality Education	0.864		0.864	
- do -	DZONGKHAG ADMINISTRATION, TSIRANG	2290	WFP-Quality Education	0.090		0.090	
- do -	DZONGKHAG ADMINISTRATION, WANGDUE PHODRANG	2290	WFP-Quality Education	0.377		0.377	
- do -	MINISTRY OF AGRICULTURE	2290	WFP-Quality Education	0.770		0.770	
- do -	MINISTRY OF AGRICULTURE	2429	UN Support to Bhutan National Human Wildlife Conflict Management Strategy	3.222		3.222	
- do -	MINISTRY OF EDUCATION	2290	WFP-Quality Education	3.626		3.626	
- do -	MINISTRY OF FINANCE	2290	WFP-Quality Education	12.862		12.862	
<b>WFP Total</b>				<b>42.854</b>	<b>-</b>	<b>42.854</b>	<b>0.65%</b>
WHO	DRUG REGULATORY AUTHORITY	2206	Conduct Annual Traditional Medicine Conference	0.369		0.369	
- do -	GROSS NATIONAL HAPPINESS COMMISSION	2206	Conduct Annual Traditional Medicine Conference	(0.056)		(0.056)	
- do -	MINISTRY OF HEALTH	2025	Policy Making for Health in Development (BHU/HSD/001)	0.544		0.544	

SCHEDULE 3: SCHEDULE OF INTERNATIONAL ASSISTANCE (GRANTS) RECEIVED DURING THE FISCAL YEAR 2008-09: BY DONOR							
				Nu. in millions			
DONOR	ADMINISTRATIVE UNIT	FI CODE	PROJECT	CASH	KIND	TOTAL	% of Total
- do -	MINISTRY OF HEALTH	2206	Conduct Annual Traditional Medicine Conference	1.483		1.483	
- do -	MINISTRY OF HEALTH	2217	To Reduce the Health, Social & Economic burden of Communicable Diseases	1.943		1.943	
- do -	MINISTRY OF HEALTH	2218	To Combat HIV/AIDS, Malaria and Tuberculosis	0.701		0.701	
- do -	MINISTRY OF HEALTH	2219	Pre & Reduce Disease, Disability & Premature Death from Chronic Non-comm conditions, Mental disorder	4.729		4.729	
- do -	MINISTRY OF HEALTH	2220	To Reduce Morbidity & Mortality & Improve Health during Key stages of Life	2.451		2.451	
- do -	MINISTRY OF HEALTH	2221	Reduce Health Consequence of Emergencies, Disasters, Crises & Conflicts & Min. social & Eco. Impact	0.473		0.473	
- do -	MINISTRY OF HEALTH	2222	Prom Health & Dev., Prevent & Reduce Risk Factors for Health Cond. Ass. with Tobacco, Alcohol & Drug	1.838		1.838	
- do -	MINISTRY OF HEALTH	2223	Promote a Healthier Envrn., Intensity Primary Prev. & Influence Public Policies in all Sectors	2.213		2.213	
- do -	MINISTRY OF HEALTH	2224	Imp. Nutrition, Food Safety & Food Security throughout the Life Course & Sup. Pub. Health & Sus.Dev	0.605		0.605	
- do -	MINISTRY OF HEALTH	2225	Imp. Health Serv. through Better Governance, Financing, Staffing & Management	5.474		5.474	
- do -	MINISTRY OF HEALTH	2308	WHO SEARO Funding	2.358		2.358	
- do -	ROYAL UNIVERSITY OF BHUTAN	2206	Conduct Annual Traditional Medicine Conference	0.353		0.353	
- do -	ROYAL UNIVERSITY OF BHUTAN	2225	Imp. Health Serv. through Better Governance, Financing, Staffing & Management	0.090		0.090	
<b>WHO Total</b>				<b>25.568</b>	<b>-</b>	<b>25.568</b>	<b>0.39%</b>
WWF	MINISTRY OF AGRICULTURE	2402	Developing & Strengthening the Anti-poaching Program in Bhutan, Phase III	0.650		0.650	
- do -	MINISTRY OF AGRICULTURE	2405	Enabling Bio-Diversity Conservation in Phibsoo Wildlife Sanctuary	4.160		4.160	
- do -	MINISTRY OF AGRICULTURE	2417	Enabling Biodiversity Conservation in Toorsa Strict Nature Reserve (TSNR)	1.375		1.375	
<b>WWF Total</b>				<b>6.185</b>	<b>-</b>	<b>6.185</b>	<b>0.09%</b>

SCHEDULE 3: SCHEDULE OF INTERNATIONAL ASSISTANCE (GRANTS) RECEIVED DURING THE FISCAL YEAR 2008-09: BY DONOR							
				Nu. in millions			
DONOR	ADMINISTRATIVE UNIT	FI CODE	PROJECT	CASH	KIND	TOTAL	% of Total
WWLF	MINISTRY OF AGRICULTURE	2017	Sustainable Management & Dev. of Non-wood Forest Products in Bhutan	0.208		0.208	
- do -	MINISTRY OF AGRICULTURE	2394	Enabling Biodiversity Conservation in Royal Manas National Park	6.474		6.474	
- do -	MINISTRY OF AGRICULTURE	2395	Consolidating Conservation Landscape in TNT	1.640		1.640	
<b>WWLF Total</b>				<b>8.322</b>	<b>-</b>	<b>8.322</b>	<b>0.13%</b>
YDF	MINISTRY OF EDUCATION	2386	Enhancing of Education Opportunities for Children & Youth with special needs	1.103		1.103	
<b>YDF Total</b>				<b>1.103</b>	<b>-</b>	<b>1.103</b>	<b>0.02%</b>
<b>Grand Total</b>				<b>6,504.540</b>	<b>70.529</b>	<b>6,575.069</b>	<b>100.00%</b>
Source: Department of Public Accounts							



SCHEDULE 4: SCHEDULE OF INTERNATIONAL ASSISTANCE (LOAN) RECEIVED DURING THE FISCAL YEAR 2008-09: BY LENDER							
Lender	Administrative Unit	FI Code	Project	(Nu. in million)			% of Total
				Cash	Kind	Total	
ADB	Ministry of Finance	2125	Financial Sector Development Project	12.720		12.720	
- do -	Ministry of Works and Human Settlement	1296	Road Improvement Project	0.176		0.176	
- do -	Ministry of Works and Human Settlement	1965	Road Network Project	256.056		256.056	
- do -	Ministry of Works and Human Settlement	2108	Urban Infrastructure Development Project	40.717		40.717	
- do -	Ministry of Labour and Human Resources	1375	Basic Skills Development Project	0.039		0.039	
<b>ADB Total</b>				<b>309.708</b>	<b>-</b>	<b>309.708</b>	<b>37.18%</b>
IFAD	Ministry of Finance	1964	Agriculture Marketing Enterprise Promotion Program	32.280		32.280	
- do -	Ministry of Agriculture	1224	Second Eastern Zone Agriculture Project	0.700		0.700	
- do -	Ministry of Agriculture	1964	Agriculture Marketing Enterprise Promotion Program	59.534		59.534	
<b>IFAD Total</b>				<b>92.514</b>	<b>-</b>	<b>92.514</b>	<b>11.11%</b>
JICA	Ministry of Finance	2328	Rural Electrification Project		13.183	13.183	
<b>JICA Total</b>				<b>-</b>	<b>13.183</b>	<b>13.183</b>	<b>1.58%</b>
W/BANK	Ministry of Agriculture	1875	Decentralised Rural Dev. Project	49.715		49.715	
- do -	Ministry of Works and Human Settlement	1247	Rural Access Project	0.004		0.004	
- do -	Ministry of Education	1693	Education Development Project	367.799		367.799	
<b>W/BANK Total</b>				<b>417.518</b>	<b>-</b>	<b>417.518</b>	<b>50.13%</b>
<b>GRAND Total</b>				<b>819.740</b>	<b>13.183</b>	<b>832.923</b>	<b>100.00%</b>
Source: Department of Public Accounts							

SCHEDULE 5: SCHEDULE OF EXPENDITURE SUMMARY BY IMF FUNCTIONAL CLASSIFICATION FOR THE FY 2008-2009								
AU	Administrative Unit	Programme	EXPENDITURE (Nu. in millions)					% of Total
			Current	Capital	Lending	Repay	Total	
General Public Services								
101.01	HM/SECT (4TH KING)	GENERAL ADMINISTRATION AND DIRECTION SERVICES	15.608	0.180			15.788	0.07%
102.01	NAB	GENERAL ADMINISTRATION AND DIRECTION SERVICES	51.320	32.338			83.658	0.36%
103.01	NCB	GENERAL ADMINISTRATION AND DIRECTION SERVICES	33.834	26.139			59.973	0.26%
107.01	GNHC	GENERAL ADMINISTRATION AND DIRECTION SERVICES	27.161	48.009			75.169	0.33%
108.01	AUDIT	GENERAL ADMINISTRATION AND DIRECTION SERVICES	58.132	14.705			72.837	0.31%
109.01	RCSC SECT	GENERAL ADMINISTRATION AND DIRECTION SERVICES	19.936	90.629			110.566	0.48%
114.01	NEC	GENERAL ADMINISTRATION AND DIRECTION SERVICES	16.537	29.002			45.539	0.20%
116.01	CBS	GENERAL ADMINISTRATION AND DIRECTION SERVICES	13.887	2.399			16.286	0.07%
118.01	CS SECT	GENERAL ADMINISTRATION AND DIRECTION SERVICES	39.825	4.973			44.798	0.19%
126.01	BNCA	GENERAL ADMINISTRATION AND DIRECTION SERVICES	4.701	2.221			6.923	0.03%
132.01	DRA	GENERAL ADMINISTRATION AND DIRECTION SERVICES	3.099	2.024			5.123	0.02%
122.01	NSB	GENERAL ADMINISTRATION AND DIRECTION SERVICES	14.600	10.511			25.111	0.11%
123.01	OACC	GENERAL ADMINISTRATION AND DIRECTION SERVICES	11.888	18.742			30.631	0.13%
124.01	OEC	GENERAL ADMINISTRATION AND DIRECTION SERVICES	18.951	13.307			32.258	0.14%
127.01	HM/SECT	GENERAL ADMINISTRATION AND DIRECTION SERVICES	30.222	64.095			94.317	0.41%
130.01	NLC	GENERAL ADMINISTRATION AND DIRECTION SERVICES	114.127	80.747			194.874	0.85%
134.01	NCWC	GENERAL ADMINISTRATION AND DIRECTION SERVICES	10.183	4.783			14.966	0.06%
202.01	MOF	GENERAL ADMINISTRATION AND DIRECTION SERVICES	292.682	101.193			393.875	1.71%
203.01	MFA	GENERAL ADMINISTRATION AND DIRECTION SERVICES	72.049	4.784			76.834	0.33%
401.01	DZ:CDA	GENERAL ADMINISTRATION AND DIRECTION SERVICES	27.389	52.725			80.114	0.35%
401.02	GWG:SPG	GENERAL ADMINISTRATION AND DIRECTION SERVICES	0.604	0.278			0.882	0.00%
401.03	GWG:BOG	GENERAL ADMINISTRATION AND DIRECTION SERVICES	0.636				0.636	0.00%
401.04	GWG:CHG	GENERAL ADMINISTRATION AND DIRECTION SERVICES	0.531	0.074			0.606	0.00%
401.05	GWG:DAG	GENERAL ADMINISTRATION AND DIRECTION SERVICES	0.426	0.017			0.443	0.00%
401.06	GWG:GTG	GENERAL ADMINISTRATION AND DIRECTION SERVICES	0.447	0.407			0.854	0.00%
401.07	GWG:LKG	GENERAL ADMINISTRATION AND DIRECTION SERVICES	0.633	0.154			0.787	0.00%
401.08	GWG:DUG	GENERAL ADMINISTRATION AND DIRECTION SERVICES	0.454				0.454	0.00%
401.09	GWG:GLG	GENERAL ADMINISTRATION AND DIRECTION SERVICES	0.446	0.379			0.824	0.00%

SCHEDULE 5: SCHEDULE OF EXPENDITURE SUMMARY BY IMF FUNCTIONAL CLASSIFICATION FOR THE FY 2008-2009								
AU	Administrative Unit	Programme	EXPENDITURE (Nu. in millions)					% of Total
			Current	Capital	Lending	Repay	Total	
401.10	GWG:MEG	GENERAL ADMINISTRATION AND DIRECTION SERVICES	0.539	0.411			0.950	0.00%
401.11	GWG:PLG	GENERAL ADMINISTRATION AND DIRECTION SERVICES	0.431	0.201			0.632	0.00%
401.12	GWG:BLG	GENERAL ADMINISTRATION AND DIRECTION SERVICES	0.657	0.049			0.706	0.00%
402.01	DZ:HAA	GENERAL ADMINISTRATION AND DIRECTION SERVICES	15.143	1.268			16.411	0.07%
402.02	GWG:BJE	GENERAL ADMINISTRATION AND DIRECTION SERVICES	0.476	0.403			0.878	0.00%
402.03	GWG:KSH	GENERAL ADMINISTRATION AND DIRECTION SERVICES	0.465	0.244			0.709	0.00%
402.04	GWG:SBY	GENERAL ADMINISTRATION AND DIRECTION SERVICES	0.471	0.401			0.873	0.00%
402.05	GWG:SAM	GENERAL ADMINISTRATION AND DIRECTION SERVICES	0.447	0.190			0.637	0.00%
402.06	GWG:USE	GENERAL ADMINISTRATION AND DIRECTION SERVICES	0.437	0.058			0.495	0.00%
402.07	GAKEYLING	GENERAL ADMINISTRATION AND DIRECTION SERVICES	0.493	0.052			0.545	0.00%
403.01	DZ:PARO	GENERAL ADMINISTRATION AND DIRECTION SERVICES	20.674	6.403			27.077	0.12%
403.02	GWG:DOB	GENERAL ADMINISTRATION AND DIRECTION SERVICES	0.495	0.103			0.598	0.00%
403.03	GWG:DOG	GENERAL ADMINISTRATION AND DIRECTION SERVICES	0.530	0.080			0.610	0.00%
403.04	GWG:DOT	GENERAL ADMINISTRATION AND DIRECTION SERVICES	0.471	1.622			2.093	0.01%
403.05	GWG:HOR	GENERAL ADMINISTRATION AND DIRECTION SERVICES	0.452	0.085			0.538	0.00%
403.06	GWG:LAN	GENERAL ADMINISTRATION AND DIRECTION SERVICES	0.519	0.120			0.639	0.00%
403.07	GWG:LUN	GENERAL ADMINISTRATION AND DIRECTION SERVICES	0.510	0.160			0.670	0.00%
403.08	GWG:NAJ	GENERAL ADMINISTRATION AND DIRECTION SERVICES	0.624	0.474			1.099	0.00%
403.09	GWG:SHA	GENERAL ADMINISTRATION AND DIRECTION SERVICES	0.555	0.544			1.098	0.00%
403.10	GWG:TSE	GENERAL ADMINISTRATION AND DIRECTION SERVICES	0.572	0.531			1.103	0.00%
403.11	GWG:WAN	GENERAL ADMINISTRATION AND DIRECTION SERVICES	0.486	0.185			0.672	0.00%
404.01	DZ:SD	GENERAL ADMINISTRATION AND DIRECTION SERVICES	26.665	8.237			34.902	0.15%
404.02	GWG:BARA	GENERAL ADMINISTRATION AND DIRECTION SERVICES	0.632	0.423			1.055	0.00%
404.03	GWG:BIRU	GENERAL ADMINISTRATION AND DIRECTION SERVICES	0.601	0.206			0.808	0.00%
404.04	GWG:CHAR	GENERAL ADMINISTRATION AND DIRECTION SERVICES	0.499				0.499	0.00%
404.05	GWG:CHENI	GENERAL ADMINISTRATION AND DIRECTION SERVICES	0.584	0.459			1.043	0.00%
404.06	GWG:DEN	GENERAL ADMINISTRATION AND DIRECTION SERVICES	0.598	0.196			0.794	0.00%
404.07	GWG:DOR	GENERAL ADMINISTRATION AND DIRECTION SERVICES	0.726	0.050			0.776	0.00%
404.08	GWG:DUMT	GENERAL ADMINISTRATION AND DIRECTION SERVICES	0.516	0.066			0.582	0.00%

SCHEDULE 5: SCHEDULE OF EXPENDITURE SUMMARY BY IMF FUNCTIONAL CLASSIFICATION FOR THE FY 2008-2009								
AU	Administrative Unit	Programme	EXPENDITURE (Nu. in millions)					% of Total
			Current	Capital	Lending	Repay	Total	
404.09	GWG:YDTSE	GENERAL ADMINISTRATION AND DIRECTION SERVICES	0.521				0.521	0.00%
404.10	GWG:LHA	GENERAL ADMINISTRATION AND DIRECTION SERVICES	0.507	0.153			0.660	0.00%
404.12	GWG:UGYEN	GENERAL ADMINISTRATION AND DIRECTION SERVICES	0.479	0.074			0.553	0.00%
404.13	GWG:PUG	GENERAL ADMINISTRATION AND DIRECTION SERVICES	0.639				0.639	0.00%
404.14	GWG:SAM	GENERAL ADMINISTRATION AND DIRECTION SERVICES	0.633	2.005			2.639	0.01%
404.15	GWG:SIP	GENERAL ADMINISTRATION AND DIRECTION SERVICES	0.518	1.633			2.151	0.01%
404.16	GWG:TAD	GENERAL ADMINISTRATION AND DIRECTION SERVICES	0.637	0.004			0.641	0.00%
404.17	GWG:TEN	GENERAL ADMINISTRATION AND DIRECTION SERVICES	0.531	0.188			0.719	0.00%
405.01	DZ:TD	GENERAL ADMINISTRATION AND DIRECTION SERVICES	19.470	32.373			51.843	0.23%
405.02	GWG:BEG	GENERAL ADMINISTRATION AND DIRECTION SERVICES	0.446	0.041			0.487	0.00%
405.03	GWG:DUG	GENERAL ADMINISTRATION AND DIRECTION SERVICES	0.424	0.030			0.454	0.00%
405.04	GWG:BAG	GENERAL ADMINISTRATION AND DIRECTION SERVICES	0.451	0.117			0.568	0.00%
405.05	GWG:GOG	GENERAL ADMINISTRATION AND DIRECTION SERVICES	0.477				0.477	0.00%
405.06	GWG:RAG	GENERAL ADMINISTRATION AND DIRECTION SERVICES	0.420	0.114			0.534	0.00%
405.07	GWG:KIG	GENERAL ADMINISTRATION AND DIRECTION SERVICES	0.431	0.707			1.137	0.00%
405.08	GWG:MEG	GENERAL ADMINISTRATION AND DIRECTION SERVICES	0.452	0.418			0.870	0.00%
405.09	GWG:PAT	GENERAL ADMINISTRATION AND DIRECTION SERVICES	0.428				0.428	0.00%
405.10	GWG:PGC	GENERAL ADMINISTRATION AND DIRECTION SERVICES	0.464				0.464	0.00%
405.11	GWG:SHG	GENERAL ADMINISTRATION AND DIRECTION SERVICES	0.403	0.116			0.519	0.00%
405.12	GWG:TSG	GENERAL ADMINISTRATION AND DIRECTION SERVICES	0.443	0.457			0.900	0.00%
405.13	GWG:TGR	GENERAL ADMINISTRATION AND DIRECTION SERVICES	0.446	0.172			0.618	0.00%
406.01	DZ:DDA	GENERAL ADMINISTRATION AND DIRECTION SERVICES	22.450	6.354			28.804	0.13%
406.02	GWG:DOR	GENERAL ADMINISTRATION AND DIRECTION SERVICES	0.439				0.439	0.00%
406.03	GWG:DRU	GENERAL ADMINISTRATION AND DIRECTION SERVICES	0.468				0.468	0.00%
406.04	GWG:GESAR	GENERAL ADMINISTRATION AND DIRECTION SERVICES	0.415				0.415	0.00%
406.05	GWG:GOSH	GENERAL ADMINISTRATION AND DIRECTION SERVICES	0.434	0.024			0.459	0.00%
406.06	GWG:KAN	GENERAL ADMINISTRATION AND DIRECTION SERVICES	0.468	0.305			0.773	0.00%
406.07	GWG:KHEBI	GENERAL ADMINISTRATION AND DIRECTION SERVICES	0.429				0.429	0.00%
406.08	GWG:LAJA	GENERAL ADMINISTRATION AND DIRECTION SERVICES	0.443				0.443	0.00%

SCHEDULE 5: SCHEDULE OF EXPENDITURE SUMMARY BY IMF FUNCTIONAL CLASSIFICATION FOR THE FY 2008-2009								
AU	Administrative Unit	Programme	EXPENDITURE (Nu. in millions)					% of Total
			Current	Capital	Lending	Repay	Total	
406.09	GWG:T/DING	GENERAL ADMINISTRATION AND DIRECTION SERVICES	0.454				0.454	0.00%
406.10	GWG:T/GANG	GENERAL ADMINISTRATION AND DIRECTION SERVICES	0.437				0.437	0.00%
406.11	GWG:T/KHA	GENERAL ADMINISTRATION AND DIRECTION SERVICES	0.423				0.423	0.00%
406.12	GWG:TEZA	GENERAL ADMINISTRATION AND DIRECTION SERVICES	0.410				0.410	0.00%
406.13	GWG:DEORALI	GENERAL ADMINISTRATION AND DIRECTION SERVICES	0.429				0.429	0.00%
406.14	GWG:LKHA	GENERAL ADMINISTRATION AND DIRECTION SERVICES	0.447	0.020			0.467	0.00%
406.15	GWG:NICHULA	GENERAL ADMINISTRATION AND DIRECTION SERVICES	0.430	0.099			0.528	0.00%
407.01	DZ:PUN	GENERAL ADMINISTRATION AND DIRECTION SERVICES	26.967	25.551			52.518	0.23%
407.02	GWG:CHHU	GENERAL ADMINISTRATION AND DIRECTION SERVICES	0.487	0.634			1.120	0.00%
407.03	GWG:GOEN	GENERAL ADMINISTRATION AND DIRECTION SERVICES	0.331	0.771			1.102	0.00%
407.04	GWG:GUMA	GENERAL ADMINISTRATION AND DIRECTION SERVICES	0.456	1.591			2.048	0.01%
407.05	GWG:KAB	GENERAL ADMINISTRATION AND DIRECTION SERVICES	0.558	0.144			0.702	0.00%
407.06	GWG:LING	GENERAL ADMINISTRATION AND DIRECTION SERVICES	0.442	0.342			0.784	0.00%
407.07	GWG:SHE	GENERAL ADMINISTRATION AND DIRECTION SERVICES	0.586	0.633			1.218	0.01%
407.08	GWG:TALO	GENERAL ADMINISTRATION AND DIRECTION SERVICES	0.542	0.149			0.691	0.00%
407.09	GWG:TEO	GENERAL ADMINISTRATION AND DIRECTION SERVICES	0.547	0.463			1.011	0.00%
407.10	GWG:ZOMI	GENERAL ADMINISTRATION AND DIRECTION SERVICES	0.476	0.199			0.675	0.00%
407.11	BABI	GENERAL ADMINISTRATION AND DIRECTION SERVICES	0.571	0.453			1.024	0.00%
407.12	TOEBI	GENERAL ADMINISTRATION AND DIRECTION SERVICES	0.576	0.071			0.647	0.00%
408.01	DZ:WANG	GENERAL ADMINISTRATION AND DIRECTION SERVICES	20.445	3.311			23.756	0.10%
408.02	GWG:BJE	GENERAL ADMINISTRATION AND DIRECTION SERVICES	0.471	0.112			0.583	0.00%
408.03	GWG:DANGCHU	GENERAL ADMINISTRATION AND DIRECTION SERVICES	0.486	0.203			0.688	0.00%
408.04	GWG:DAGA	GENERAL ADMINISTRATION AND DIRECTION SERVICES	0.492	0.832			1.323	0.01%
408.05	GWG:GANGTE	GENERAL ADMINISTRATION AND DIRECTION SERVICES	0.460	0.811			1.271	0.01%
408.06	GWG:GASETSHO G	GENERAL ADMINISTRATION AND DIRECTION SERVICES	0.475	0.400			0.875	0.00%
408.07	GWG:GASETSHO W	GENERAL ADMINISTRATION AND DIRECTION SERVICES	0.414	0.390			0.804	0.00%
408.08	GWG:KAZHI	GENERAL ADMINISTRATION AND DIRECTION SERVICES	0.456	0.184			0.639	0.00%
408.09	GWG:NAHI	GENERAL ADMINISTRATION AND DIRECTION SERVICES	0.465	0.342			0.807	0.00%
408.10	GWG:NYISHO	GENERAL ADMINISTRATION AND DIRECTION SERVICES	0.330	0.123			0.453	0.00%

SCHEDULE 5: SCHEDULE OF EXPENDITURE SUMMARY BY IMF FUNCTIONAL CLASSIFICATION FOR THE FY 2008-2009								
AU	Administrative Unit	Programme	EXPENDITURE (Nu. in millions)					% of Total
			Current	Capital	Lending	Repay	Total	
408.11	GWG:PHANGYUL	GENERAL ADMINISTRATION AND DIRECTION SERVICES	0.449	0.185			0.634	0.00%
408.12	GWG:PHOBI	GENERAL ADMINISTRATION AND DIRECTION SERVICES	0.462	0.121			0.583	0.00%
408.13	GWG:RUEPISA	GENERAL ADMINISTRATION AND DIRECTION SERVICES	0.459	0.592			1.051	0.00%
408.14	GWG:SEPHU	GENERAL ADMINISTRATION AND DIRECTION SERVICES	0.467	0.214			0.681	0.00%
408.15	GWG:ATHANG	GENERAL ADMINISTRATION AND DIRECTION SERVICES	0.499	0.106			0.604	0.00%
408.16	GWG:THEDTSHO	GENERAL ADMINISTRATION AND DIRECTION SERVICES	0.443	0.253			0.696	0.00%
409.01	DZ:BUMTHANG	GENERAL ADMINISTRATION AND DIRECTION SERVICES	13.714	11.253			24.967	0.11%
409.02	GWG:CHHOEK	GENERAL ADMINISTRATION AND DIRECTION SERVICES	0.554	1.500			2.054	0.01%
409.03	GWG:CHHUME	GENERAL ADMINISTRATION AND DIRECTION SERVICES	0.564	1.084			1.649	0.01%
409.04	GWG:TANG	GENERAL ADMINISTRATION AND DIRECTION SERVICES	0.523	0.127			0.650	0.00%
409.05	GWG:URA	GENERAL ADMINISTRATION AND DIRECTION SERVICES	0.536	2.138			2.674	0.01%
410.01	DAS	GENERAL ADMINISTRATION AND DIRECTION SERVICES	24.527	11.626			36.153	0.16%
410.02	BG	GENERAL ADMINISTRATION AND DIRECTION SERVICES	0.330	0.292			0.622	0.00%
410.03	CG	GENERAL ADMINISTRATION AND DIRECTION SERVICES	0.491	0.078			0.569	0.00%
410.04	DG	GENERAL ADMINISTRATION AND DIRECTION SERVICES	0.481	0.034			0.514	0.00%
410.05	DG	GENERAL ADMINISTRATION AND DIRECTION SERVICES	0.469	0.027			0.496	0.00%
410.07	GG	GENERAL ADMINISTRATION AND DIRECTION SERVICES	0.480				0.480	0.00%
410.08	HG	GENERAL ADMINISTRATION AND DIRECTION SERVICES	0.498	0.009			0.507	0.00%
410.09	JG	GENERAL ADMINISTRATION AND DIRECTION SERVICES	0.563	0.225			0.788	0.00%
410.12	S/TAR G	GENERAL ADMINISTRATION AND DIRECTION SERVICES	0.423	0.076			0.500	0.00%
410.13	SZG	GENERAL ADMINISTRATION AND DIRECTION SERVICES	0.477	0.078			0.555	0.00%
410.14	SIN G	GENERAL ADMINISTRATION AND DIRECTION SERVICES	0.405	1.017			1.421	0.01%
410.16	UG	GENERAL ADMINISTRATION AND DIRECTION SERVICES	0.489	0.078			0.568	0.00%
410.17	GWG:TTHANG	GENERAL ADMINISTRATION AND DIRECTION SERVICES	0.406	0.750			1.156	0.01%
411.01	DZ:ZD	GENERAL ADMINISTRATION AND DIRECTION SERVICES	20.531	4.964			25.495	0.11%
411.02	GWG:BG	GENERAL ADMINISTRATION AND DIRECTION SERVICES	0.537	0.620			1.157	0.01%
411.03	GWG:BG	GENERAL ADMINISTRATION AND DIRECTION SERVICES	0.450	0.228			0.678	0.00%
411.04	GWG:NG	GENERAL ADMINISTRATION AND DIRECTION SERVICES	0.554	0.676			1.230	0.01%
411.05	GWG:NG	GENERAL ADMINISTRATION AND DIRECTION SERVICES	0.554	0.130			0.684	0.00%

SCHEDULE 5: SCHEDULE OF EXPENDITURE SUMMARY BY IMF FUNCTIONAL CLASSIFICATION FOR THE FY 2008-2009								
AU	Administrative Unit	Programme	EXPENDITURE (Nu. in millions)					% of Total
			Current	Capital	Lending	Repay	Total	
411.06	GWG:PG	GENERAL ADMINISTRATION AND DIRECTION SERVICES	0.549	0.205			0.754	0.00%
411.07	GWG:SG	GENERAL ADMINISTRATION AND DIRECTION SERVICES	0.509	0.057			0.566	0.00%
411.08	GWG:TG	GENERAL ADMINISTRATION AND DIRECTION SERVICES	0.507	0.242			0.749	0.00%
411.09	GWG:GG	GENERAL ADMINISTRATION AND DIRECTION SERVICES	0.452	0.244			0.696	0.00%
412.01	DZ:TRONGSA	GENERAL ADMINISTRATION AND DIRECTION SERVICES	18.549	41.845			60.394	0.26%
412.02	GWG:DRAGTE	GENERAL ADMINISTRATION AND DIRECTION SERVICES	0.493				0.493	0.00%
412.03	GWG:KORPHU	GENERAL ADMINISTRATION AND DIRECTION SERVICES	0.474	0.199			0.673	0.00%
412.04	GWG:LANGTH	GENERAL ADMINISTRATION AND DIRECTION SERVICES	0.568	0.300			0.868	0.00%
412.05	GWG:NUBI	GENERAL ADMINISTRATION AND DIRECTION SERVICES	0.684	0.150			0.833	0.00%
412.06	GWG:TANGBI	GENERAL ADMINISTRATION AND DIRECTION SERVICES	0.481	0.750			1.230	0.01%
413.01	DZ:DAL	GENERAL ADMINISTRATION AND DIRECTION SERVICES	14.902	8.770			23.672	0.10%
413.02	GWG:GGA	GENERAL ADMINISTRATION AND DIRECTION SERVICES	0.519	0.968			1.486	0.01%
413.03	GWG:JGA	GENERAL ADMINISTRATION AND DIRECTION SERVICES	0.454	1.242			1.696	0.01%
413.04	GWG:KHO-GA	GENERAL ADMINISTRATION AND DIRECTION SERVICES	0.502	1.050			1.552	0.01%
413.05	GWG:KUR-GA	GENERAL ADMINISTRATION AND DIRECTION SERVICES	0.460	0.060			0.519	0.00%
413.06	GWG:MGA	GENERAL ADMINISTRATION AND DIRECTION SERVICES	0.429	0.465			0.894	0.00%
413.07	GWG:MIN GA	GENERAL ADMINISTRATION AND DIRECTION SERVICES	0.525	0.616			1.141	0.00%
413.08	GWG:MET GA	GENERAL ADMINISTRATION AND DIRECTION SERVICES	0.452	0.050			0.502	0.00%
413.09	GWG:TGA	GENERAL ADMINISTRATION AND DIRECTION SERVICES	0.457	0.350			0.807	0.00%
414.01	DZ:MONGAR	GENERAL ADMINISTRATION AND DIRECTION SERVICES	22.681	10.904			33.585	0.15%
414.02	GWG:BALAM	GENERAL ADMINISTRATION AND DIRECTION SERVICES	0.389	0.134			0.523	0.00%
414.03	GWG:CHALI	GENERAL ADMINISTRATION AND DIRECTION SERVICES	0.445	0.195			0.640	0.00%
414.04	GWG:CHASKHAR	GENERAL ADMINISTRATION AND DIRECTION SERVICES	0.471	0.183			0.653	0.00%
414.05	GWG:DRAMETSE	GENERAL ADMINISTRATION AND DIRECTION SERVICES	0.451	0.350			0.801	0.00%
414.06	GWG:DREPONG	GENERAL ADMINISTRATION AND DIRECTION SERVICES	0.455	0.718			1.172	0.01%
414.07	GWG:GONGDUE	GENERAL ADMINISTRATION AND DIRECTION SERVICES	0.474	1.302			1.776	0.01%
414.08	GWG:JURMEY	GENERAL ADMINISTRATION AND DIRECTION SERVICES	0.454	0.429			0.883	0.00%
414.09	GWG:KENGKHAR	GENERAL ADMINISTRATION AND DIRECTION SERVICES	0.515	0.244			0.759	0.00%
414.10	GWG:MONGAR	GENERAL ADMINISTRATION AND DIRECTION SERVICES	0.494	0.821			1.316	0.01%



SCHEDULE 5: SCHEDULE OF EXPENDITURE SUMMARY BY IMF FUNCTIONAL CLASSIFICATION FOR THE FY 2008-2009								
AU	Administrative Unit	Programme	EXPENDITURE (Nu. in millions)					% of Total
			Current	Capital	Lending	Repay	Total	
414.11	GWG:NGATSHANG	GENERAL ADMINISTRATION AND DIRECTION SERVICES	0.469				0.469	0.00%
414.12	GWG:SALENG	GENERAL ADMINISTRATION AND DIRECTION SERVICES	0.508				0.508	0.00%
414.13	GWG:SHERIMUNG	GENERAL ADMINISTRATION AND DIRECTION SERVICES	0.458	0.357			0.815	0.00%
414.14	GWG:ILAMBI GE	GENERAL ADMINISTRATION AND DIRECTION SERVICES	0.462	0.536			0.998	0.00%
414.15	GWG:THANGRONG	GENERAL ADMINISTRATION AND DIRECTION SERVICES	0.444	0.813			1.257	0.01%
414.16	GWG:TSAKALING	GENERAL ADMINISTRATION AND DIRECTION SERVICES	0.487	0.756			1.243	0.01%
414.17	GWG:TSAMANG	GENERAL ADMINISTRATION AND DIRECTION SERVICES	0.416	0.808			1.224	0.01%
414.18	NARANG GEWOG, MONGAR	GENERAL ADMINISTRATION AND DIRECTION SERVICES	0.416	1.698			2.114	0.01%
415.01	DZ:PEMAGATSHEL	GENERAL ADMINISTRATION AND DIRECTION SERVICES	19.459	12.411			31.870	0.14%
415.02	GWG:CHONG	GENERAL ADMINISTRATION AND DIRECTION SERVICES	0.483	0.685			1.168	0.01%
415.03	GWG:CHHIM	GENERAL ADMINISTRATION AND DIRECTION SERVICES	0.442	0.154			0.596	0.00%
415.04	GWG:DUNG	GENERAL ADMINISTRATION AND DIRECTION SERVICES	0.462				0.462	0.00%
415.05	GWG:KHA	GENERAL ADMINISTRATION AND DIRECTION SERVICES	0.494				0.494	0.00%
415.06	GWG:SHU	GENERAL ADMINISTRATION AND DIRECTION SERVICES	0.521	0.030			0.551	0.00%
415.07	GWG:YUR	GENERAL ADMINISTRATION AND DIRECTION SERVICES	0.453	0.351			0.804	0.00%
415.08	GWG:ZOB	GENERAL ADMINISTRATION AND DIRECTION SERVICES	0.452				0.452	0.00%
415.09	DECH GEWOG	GENERAL ADMINISTRATION AND DIRECTION SERVICES	0.505	1.299			1.804	0.01%
415.10	NORB GEWOG	GENERAL ADMINISTRATION AND DIRECTION SERVICES	0.436	0.011			0.447	0.00%
415.11	NANONG	GENERAL ADMINISTRATION AND DIRECTION SERVICES	0.500	0.059			0.559	0.00%
415.12	CHHOKHOR	GENERAL ADMINISTRATION AND DIRECTION SERVICES	0.417	0.618			1.035	0.00%
416.01	DZ:DASJ	GENERAL ADMINISTRATION AND DIRECTION SERVICES	23.905	16.799			40.704	0.18%
416.02	GWG:PG	GENERAL ADMINISTRATION AND DIRECTION SERVICES	0.560	0.030			0.590	0.00%
416.03	GWG:P/THANG	GENERAL ADMINISTRATION AND DIRECTION SERVICES	0.447	0.539			0.986	0.00%
416.05	GWG:GG	GENERAL ADMINISTRATION AND DIRECTION SERVICES	0.487	0.027			0.514	0.00%
416.06	GWG:LG	GENERAL ADMINISTRATION AND DIRECTION SERVICES	0.476	0.010			0.486	0.00%
416.07	GWG:LAURI	GENERAL ADMINISTRATION AND DIRECTION SERVICES	0.533	1.471			2.003	0.01%
416.08	GWG:MG	GENERAL ADMINISTRATION AND DIRECTION SERVICES	0.496	0.203			0.699	0.00%
416.10	GWG:OG	GENERAL ADMINISTRATION AND DIRECTION SERVICES	0.485	0.061			0.546	0.00%
416.11	GWG:SG	GENERAL ADMINISTRATION AND DIRECTION SERVICES	0.135				0.135	0.00%



SCHEDULE 5: SCHEDULE OF EXPENDITURE SUMMARY BY IMF FUNCTIONAL CLASSIFICATION FOR THE FY 2008-2009								
AU	Administrative Unit	Programme	EXPENDITURE (Nu. in millions)					% of Total
			Current	Capital	Lending	Repay	Total	
416.12	GWG:SERTHI	GENERAL ADMINISTRATION AND DIRECTION SERVICES	0.525	0.233			0.758	0.00%
416.13	DEOTHANG GEWOG	GENERAL ADMINISTRATION AND DIRECTION SERVICES	0.436	0.027			0.463	0.00%
416.14	WANGPHU GEWOG	GENERAL ADMINISTRATION AND DIRECTION SERVICES	0.435	0.064			0.498	0.00%
417.01	DZ	GENERAL ADMINISTRATION AND DIRECTION SERVICES	27.758	14.853			42.611	0.18%
417.02	GWG:BARTSHAM	GENERAL ADMINISTRATION AND DIRECTION SERVICES	0.489	0.271			0.760	0.00%
417.03	GWG:BIDUNG	GENERAL ADMINISTRATION AND DIRECTION SERVICES	0.518	0.462			0.980	0.00%
417.04	GWG:KANGLUNG	GENERAL ADMINISTRATION AND DIRECTION SERVICES	0.497	0.850			1.347	0.01%
417.05	GWG:KANGPARA	GENERAL ADMINISTRATION AND DIRECTION SERVICES	0.490	1.074			1.564	0.01%
417.06	GWG:KHALING	GENERAL ADMINISTRATION AND DIRECTION SERVICES	0.505				0.505	0.00%
417.07	GWG:LUMANG	GENERAL ADMINISTRATION AND DIRECTION SERVICES	0.375	0.309			0.684	0.00%
417.08	GWG:MERAK	GENERAL ADMINISTRATION AND DIRECTION SERVICES	0.459	0.150			0.609	0.00%
417.10	GWG:PHONGMEY	GENERAL ADMINISTRATION AND DIRECTION SERVICES	0.523	0.300			0.823	0.00%
417.11	GWG:RADHI	GENERAL ADMINISTRATION AND DIRECTION SERVICES	0.547				0.547	0.00%
417.12	GWG:SAKTEN	GENERAL ADMINISTRATION AND DIRECTION SERVICES	0.457	0.440			0.897	0.00%
417.13	GWG:SAMKHAR	GENERAL ADMINISTRATION AND DIRECTION SERVICES	0.525				0.525	0.00%
417.14	GWG:SHONGPHU	GENERAL ADMINISTRATION AND DIRECTION SERVICES	0.524				0.524	0.00%
417.15	GWG:THRIMSHING	GENERAL ADMINISTRATION AND DIRECTION SERVICES	0.503	1.355			1.858	0.01%
417.16	GWG:UZORONG	GENERAL ADMINISTRATION AND DIRECTION SERVICES	0.519	0.020			0.539	0.00%
417.17	GWG:YANGNEER	GENERAL ADMINISTRATION AND DIRECTION SERVICES	0.491				0.491	0.00%
418.01	DZ:THIMPHU	GENERAL ADMINISTRATION AND DIRECTION SERVICES	27.003	15.893			42.895	0.19%
418.03	GWG:CHANG	GENERAL ADMINISTRATION AND DIRECTION SERVICES	0.565	0.139			0.704	0.00%
418.04	GWG:DAGALA	GENERAL ADMINISTRATION AND DIRECTION SERVICES	0.428	0.107			0.535	0.00%
418.05	GWG:GAYNEY	GENERAL ADMINISTRATION AND DIRECTION SERVICES	0.621	0.832			1.453	0.01%
418.06	GWG:KAWANG	GENERAL ADMINISTRATION AND DIRECTION SERVICES	0.516	1.008			1.524	0.01%
418.07	GWG:LINGSH	GENERAL ADMINISTRATION AND DIRECTION SERVICES	0.461	0.031			0.492	0.00%
418.08	GWG:MEWANG	GENERAL ADMINISTRATION AND DIRECTION SERVICES	0.649	0.668			1.317	0.01%
418.09	GWG:NARO	GENERAL ADMINISTRATION AND DIRECTION SERVICES	0.452	0.063			0.515	0.00%
418.10	GWG:SOE	GENERAL ADMINISTRATION AND DIRECTION SERVICES	0.458	0.010			0.467	0.00%
419.01	DZ:GADZONG	GENERAL ADMINISTRATION AND DIRECTION SERVICES	13.082	1.871			14.953	0.06%

SCHEDULE 5: SCHEDULE OF EXPENDITURE SUMMARY BY IMF FUNCTIONAL CLASSIFICATION FOR THE FY 2008-2009								
AU	Administrative Unit	Programme	EXPENDITURE (Nu. in millions)					% of Total
			Current	Capital	Lending	Repay	Total	
419.02	GWG:KHOME	GENERAL ADMINISTRATION AND DIRECTION SERVICES	0.458	0.194			0.652	0.00%
419.03	GWG:KHATOE	GENERAL ADMINISTRATION AND DIRECTION SERVICES	0.442	0.163			0.605	0.00%
419.04	GWG:LAYA	GENERAL ADMINISTRATION AND DIRECTION SERVICES	0.303				0.303	0.00%
419.05	GWG:LUNANA	GENERAL ADMINISTRATION AND DIRECTION SERVICES	0.229				0.229	0.00%
420.01	DZ:YANGTSE	GENERAL ADMINISTRATION AND DIRECTION SERVICES	15.545	4.251			19.796	0.09%
420.02	GWG: BUMDE	GENERAL ADMINISTRATION AND DIRECTION SERVICES	0.509	0.188			0.697	0.00%
420.03	GWG: JAMKH	GENERAL ADMINISTRATION AND DIRECTION SERVICES	0.489	0.750			1.239	0.01%
420.04	GWG: KHAMD	GENERAL ADMINISTRATION AND DIRECTION SERVICES	0.522	0.150			0.672	0.00%
420.05	GWG: RAMJA	GENERAL ADMINISTRATION AND DIRECTION SERVICES	0.444	0.428			0.872	0.00%
420.06	GWG: TOETS	GENERAL ADMINISTRATION AND DIRECTION SERVICES	0.480	0.700			1.180	0.01%
420.07	GWG: TONGS	GENERAL ADMINISTRATION AND DIRECTION SERVICES	0.480	0.491			0.970	0.00%
420.08	GWG: YALLA	GENERAL ADMINISTRATION AND DIRECTION SERVICES	0.519				0.519	0.00%
420.09	GWG: YANGT	GENERAL ADMINISTRATION AND DIRECTION SERVICES	0.500	0.350			0.850	0.00%
		<i>Total for General Administration and Direction Services</i>	<i>1,369.074</i>	<i>910.891</i>	<i>0.000</i>	<i>0.000</i>	<i>2,279.965</i>	<i>9.89%</i>
401.01	DZ:CDA	SURVEY AND LAND RECORD SERVICES	1.806				1.806	0.01%
402.01	DZ:HAA	SURVEY AND LAND RECORD SERVICES	1.012	0.013			1.025	0.00%
403.01	DZ:PARO	SURVEY AND LAND RECORD SERVICES	1.157				1.157	0.01%
404.01	DZ:SD	SURVEY AND LAND RECORD SERVICES	1.947				1.947	0.01%
405.01	DZ:TD	SURVEY AND LAND RECORD SERVICES	1.315	0.390			1.705	0.01%
406.01	DZ:DDA	SURVEY AND LAND RECORD SERVICES	0.977				0.977	0.00%
407.01	DZ:PUN	SURVEY AND LAND RECORD SERVICES	1.290	0.100			1.390	0.01%
408.01	DZ:WANG	SURVEY AND LAND RECORD SERVICES	0.998				0.998	0.00%
409.01	DZ:BUMTHANG	SURVEY AND LAND RECORD SERVICES	1.010	0.161			1.171	0.01%
410.01	DAS	SURVEY AND LAND RECORD SERVICES	1.017	0.024			1.041	0.00%
411.01	DZ:ZD	SURVEY AND LAND RECORD SERVICES	1.269	0.084			1.353	0.01%
412.01	DZ:TRONGSA	SURVEY AND LAND RECORD SERVICES	1.062				1.062	0.00%
413.01	DZ:DAL	SURVEY AND LAND RECORD SERVICES	0.939	0.166			1.105	0.00%
414.01	DZ:MONGAR	SURVEY AND LAND RECORD SERVICES	0.807	0.098			0.906	0.00%
415.01	DZ:PEMAGATSHEL	SURVEY AND LAND RECORD SERVICES	1.266	0.062			1.329	0.01%

SCHEDULE 5: SCHEDULE OF EXPENDITURE SUMMARY BY IMF FUNCTIONAL CLASSIFICATION FOR THE FY 2008-2009								
AU	Administrative Unit	Programme	EXPENDITURE (Nu. in millions)					% of Total
			Current	Capital	Lending	Repay	Total	
416.01	DZ:DASJ	SURVEY AND LAND RECORD SERVICES	1.658	0.124			1.782	0.01%
417.01	DZ	SURVEY AND LAND RECORD SERVICES	1.072				1.072	0.00%
418.01	DZ:THIMPHU	SURVEY AND LAND RECORD SERVICES	1.514	0.267			1.780	0.01%
419.01	DZ:GADZONG	SURVEY AND LAND RECORD SERVICES	0.350				0.350	0.00%
420.01	DZ:YANGTSE	SURVEY AND LAND RECORD SERVICES	1.018				1.018	0.00%
			<b>23.484</b>	<b>1.489</b>	<b>0.000</b>	<b>0.000</b>	<b>24.973</b>	<b>0.11%</b>
201.01	MOHCA	REGISTRATION AND CENSUS SERVICES	12.658	1.488			14.146	0.06%
201.01	MOHCA	IMMIGRATION SERVICES	42.105	6.996			49.101	0.21%
401.01	DZ:CDA	REGISTRATION AND CENSUS SERVICES	0.991	0.096			1.087	0.00%
402.01	DZ:HAA	REGISTRATION AND CENSUS SERVICES	1.013	0.318			1.331	0.01%
403.01	DZ:PARO	REGISTRATION AND CENSUS SERVICES	1.095				1.095	0.00%
404.01	DZ:SD	REGISTRATION AND CENSUS SERVICES	1.053				1.053	0.00%
405.01	DZ:TD	REGISTRATION AND CENSUS SERVICES	0.803	0.237			1.040	0.00%
406.01	DZ:DDA	REGISTRATION AND CENSUS SERVICES	0.898				0.898	0.00%
407.01	DZ:PUN	REGISTRATION AND CENSUS SERVICES	0.634				0.634	0.00%
408.01	DZ:WANG	REGISTRATION AND CENSUS SERVICES	0.815	0.049			0.865	0.00%
409.01	DZ:BUMTHANG	REGISTRATION AND CENSUS SERVICES	0.651	0.053			0.704	0.00%
410.01	DAS	REGISTRATION AND CENSUS SERVICES	1.051	0.164			1.214	0.01%
411.01	DZ:ZD	REGISTRATION AND CENSUS SERVICES	0.793	0.067			0.860	0.00%
412.01	DZ:TRONGSA	REGISTRATION AND CENSUS SERVICES	0.620	0.154			0.775	0.00%
413.01	DZ:DAL	REGISTRATION AND CENSUS SERVICES	0.693	0.196			0.889	0.00%
414.01	DZ:MONGAR	REGISTRATION AND CENSUS SERVICES	0.577	0.203			0.780	0.00%
415.01	DZ:PEMAGATSHEL	REGISTRATION AND CENSUS SERVICES	0.711	0.122			0.833	0.00%
416.01	DZ:DASJ	REGISTRATION AND CENSUS SERVICES	0.741				0.741	0.00%
417.01	DZ	REGISTRATION AND CENSUS SERVICES	0.696	0.188			0.884	0.00%
418.01	DZ:THIMPHU	REGISTRATION AND CENSUS SERVICES	0.960	0.092			1.051	0.00%
420.01	DZ:YANGTSE	REGISTRATION AND CENSUS SERVICES	0.495				0.495	0.00%
			<b>70.052</b>	<b>10.422</b>	<b>0.000</b>	<b>0.000</b>	<b>80.474</b>	<b>0.35%</b>

SCHEDULE 5: SCHEDULE OF EXPENDITURE SUMMARY BY IMF FUNCTIONAL CLASSIFICATION FOR THE FY 2008-2009								
AU	Administrative Unit	Programme	EXPENDITURE (Nu. in millions)					% of Total
			Current	Capital	Lending	Repay	Total	
202.01	MOF	REVENUE & CUSTOMS SERVICES	143.788	44.312			188.100	0.82%
202.01	MOF	NATIONAL PROPERTY SERVICES	51.880	25.710			77.590	0.34%
203.01	MFA	FOREIGN RELATIONS ABROAD	183.412	11.951			195.362	0.85%
201.01	MOHCA	DEPARTMENT OF LOCAL GOVERNANCE	5.564	7.430			12.994	0.06%
202.01	MOF	DEPARTMENT OF NATIONAL BUDGET	9.729	11.639			21.368	0.08%
202.01	MOF	DEPARTMENT OF PUBLIC ACCOUNTS	446.450	2,012.638	0.000	0.000	2,459.088	10.53%
			<b>840.823</b>	<b>2,113.679</b>	<b>0.000</b>	<b>0.000</b>	<b>2,954.502</b>	<b>12.66%</b>
<b>Total of General Public Services</b>			<b>2,303.432</b>	<b>3,036.482</b>	<b>0.000</b>	<b>0.000</b>	<b>5,339.915</b>	<b>23.01%</b>
Public Debt Services								
202.01	MOF	DEPARTMENT OF PUBLIC ACCOUNTS- DMD	1,733.832	0.000	92.815	2,051.632	3,878.280	16.84%
<b>Total of Public Debt Services</b>			<b>1,733.832</b>	<b>0.000</b>	<b>92.815</b>	<b>2,051.632</b>	<b>3,878.280</b>	<b>16.84%</b>
<b>Total of General Public Services including Public Debt Services</b>			<b>4,037.264</b>	<b>3,036.482</b>	<b>92.815</b>	<b>2,051.632</b>	<b>9,218.194</b>	<b>39.84%</b>
Public Order and Safety Services								
106.01	JUDICIAL S	GENERAL ADMINISTRATION AND DIRECTION SERVICES	113.716	58.508			172.224	0.75%
120.01	OAG	GENERAL ADMINISTRATION AND DIRECTION SERVICES	11.904	4.326			16.230	0.07%
201.01	MOHCA	GENERAL ADMINISTRATION AND DIRECTION SERVICES	92.287	169.432			261.719	1.14%
201.01	MOHCA	ROYAL BHUTAN POLICE SERVICES	596.076	87.639			683.715	2.97%
<b>Total of Public Order and Safety Affairs</b>			<b>813.983</b>	<b>319.904</b>	<b>0.000</b>	<b>0.000</b>	<b>1,133.888</b>	<b>4.92%</b>
Housing and Community Amenity Services								
208.01	MoWHS	GENERAL ADMINISTRATION AND DIRECTION SERVICES	43.152	6.446			49.598	0.22%
208.01	MoWHS	URBAN DEVELOPMENT AND ENGINEERING SERVICES	47.914	299.051			346.965	1.51%
208.01	MoWHS	NATIONAL HOUSING DEVELOPMENT CORPORATION	15.747	166.071			181.818	0.79%
401.01	DZ:CDA	URBAN DEVELOPMENT AND ENGINEERING SERVICES	13.225	9.511			22.737	0.10%
402.01	DZ:HAA	URBAN DEVELOPMENT AND ENGINEERING SERVICES	7.466	18.828			26.295	0.11%
403.01	DZ:PARO	URBAN DEVELOPMENT AND ENGINEERING SERVICES	12.797	9.182			21.979	0.10%
404.01	DZ:SD	URBAN DEVELOPMENT AND ENGINEERING SERVICES	10.434	23.628			34.063	0.15%
405.01	DZ:TD	URBAN DEVELOPMENT AND ENGINEERING SERVICES	9.861	0.541			10.402	0.05%
406.01	DZ:DDA	URBAN DEVELOPMENT AND ENGINEERING SERVICES	7.037	1.109			8.146	0.04%
407.01	DZ:PUN	URBAN DEVELOPMENT AND ENGINEERING SERVICES	8.556	0.749			9.304	0.04%

SCHEDULE 5: SCHEDULE OF EXPENDITURE SUMMARY BY IMF FUNCTIONAL CLASSIFICATION FOR THE FY 2008-2009								
AU	Administrative Unit	Programme	EXPENDITURE (Nu. in millions)					% of Total
			Current	Capital	Lending	Repay	Total	
408.01	DZ:WANG	URBAN DEVELOPMENT AND ENGINEERING SERVICES	10.065	1.302			11.367	0.05%
409.01	DZ:BUMTHANG	URBAN DEVELOPMENT AND ENGINEERING SERVICES	8.125	4.380			12.505	0.05%
410.01	DAS	URBAN DEVELOPMENT AND ENGINEERING SERVICES	12.672	10.816			23.488	0.10%
411.01	DZ:ZD	URBAN DEVELOPMENT AND ENGINEERING SERVICES	9.832	1.718			11.551	0.05%
412.01	DZ:TRONGSA	URBAN DEVELOPMENT AND ENGINEERING SERVICES	8.378	5.572			13.950	0.06%
413.01	DZ:DAL	URBAN DEVELOPMENT AND ENGINEERING SERVICES	7.857	1.797			9.653	0.04%
414.01	DZ:MONGAR	URBAN DEVELOPMENT AND ENGINEERING SERVICES	12.521	12.894			25.415	0.11%
415.01	DZ:PEMAGATSHEL	URBAN DEVELOPMENT AND ENGINEERING SERVICES	6.309	2.370			8.678	0.04%
416.01	DZ:DASJ	URBAN DEVELOPMENT AND ENGINEERING SERVICES	10.562	8.135			18.697	0.08%
417.01	DZ	URBAN DEVELOPMENT AND ENGINEERING SERVICES	15.242	4.739			19.981	0.09%
418.01	DZ:THIMPHU	URBAN DEVELOPMENT AND ENGINEERING SERVICES	6.169	0.158			6.327	0.03%
419.01	DZ:GADZONG	URBAN DEVELOPMENT AND ENGINEERING SERVICES	3.608	1.313			4.921	0.02%
420.01	DZ:YANGTSE	URBAN DEVELOPMENT AND ENGINEERING SERVICES	8.826	5.004			13.830	0.06%
<b>Total of Housing and Community Amenity Services</b>			<b>296.356</b>	<b>595.313</b>	<b>0.000</b>	<b>0.000</b>	<b>891.669</b>	<b>3.87%</b>
Social Services								
Health Services								
210.01	MOH	GENERAL ADMINISTRATION AND DIRECTION SERVICES	56.176	99.299			155.475	0.67%
210.01	MOH	PUBLIC HEALTH SERVICES	73.694	113.290			186.985	0.81%
210.01	MOH	MEDICAL SERVICES	621.592	378.924			1,000.517	4.34%
401.01	DZ:CDA	HEALTH SERVICES	50.498	3.418			53.916	0.23%
401.02	GWG:SPG	HEALTH SERVICES		0.938			0.938	0.00%
401.03	GWG:BOG	HEALTH SERVICES		0.110			0.110	0.00%
401.04	GWG:CHG	HEALTH SERVICES		0.703			0.703	0.00%
401.05	GWG:DAG	HEALTH SERVICES		0.375			0.375	0.00%
401.07	GWG:LKG	HEALTH SERVICES		0.300			0.300	0.00%
401.08	GWG:DUG	HEALTH SERVICES		0.555			0.555	0.00%
401.10	GWG:MEG	HEALTH SERVICES		0.432			0.432	0.00%
401.11	GWG:PLG	HEALTH SERVICES					0.000	0.00%
401.12	GWG:BLG	HEALTH SERVICES		1.154			1.154	0.01%

SCHEDULE 5: SCHEDULE OF EXPENDITURE SUMMARY BY IMF FUNCTIONAL CLASSIFICATION FOR THE FY 2008-2009								
AU	Administrative Unit	Programme	EXPENDITURE (Nu. in millions)					% of Total
			Current	Capital	Lending	Repay	Total	
402.01	DZ:HAA	HEALTH SERVICES	9.369	1.101			10.470	0.05%
402.02	GWG:BJE	HEALTH SERVICES		0.486			0.486	0.00%
402.03	GWG:KSH	HEALTH SERVICES		0.470			0.470	0.00%
402.04	GWG:SBY	HEALTH SERVICES		0.362			0.362	0.00%
402.05	GWG:SAM	HEALTH SERVICES		0.745			0.745	0.00%
402.06	GWG:USE	HEALTH SERVICES		0.664			0.664	0.00%
402.07	GAKEYLING	HEALTH SERVICES		0.869			0.869	0.00%
403.01	DZ:PARO	HEALTH SERVICES	23.414	1.430			24.844	0.11%
403.02	GWG:DOB	HEALTH SERVICES		0.239			0.239	0.00%
403.03	GWG:DOG	HEALTH SERVICES		0.422			0.422	0.00%
403.04	GWG:DOT	HEALTH SERVICES		0.435			0.435	0.00%
403.05	GWG:HOR	HEALTH SERVICES		0.109			0.109	0.00%
403.06	GWG:LAN	HEALTH SERVICES		0.100			0.100	0.00%
403.07	GWG:LUN	HEALTH SERVICES		0.389			0.389	0.00%
403.08	GWG:NAJ	HEALTH SERVICES		0.474			0.474	0.00%
403.09	GWG:SHA	HEALTH SERVICES		0.446			0.446	0.00%
403.10	GWG:TSE	HEALTH SERVICES		0.020			0.020	0.00%
403.11	GWG:WAN	HEALTH SERVICES		0.671			0.671	0.00%
404.01	DZ:SD	HEALTH SERVICES	34.396	3.687			38.083	0.17%
404.02	GWG:BARA	HEALTH SERVICES		2.294			2.294	0.01%
404.03	GWG:BIRU	HEALTH SERVICES		1.648			1.648	0.01%
404.04	GWG:CHAR	HEALTH SERVICES		0.979			0.979	0.00%
404.05	GWG:CHENI	HEALTH SERVICES		2.026			2.026	0.01%
404.06	GWG:DEN	HEALTH SERVICES					0.000	0.00%
404.07	GWG:DOR	HEALTH SERVICES		1.106			1.106	0.00%
404.08	GWG:DUMT	HEALTH SERVICES		0.414			0.414	0.00%
404.09	GWG:YDTSE	HEALTH SERVICES		0.463			0.463	0.00%
404.10	GWG:LHA	HEALTH SERVICES		1.096			1.096	0.00%
404.12	GWG:UGYEN	HEALTH SERVICES		0.106			0.106	0.00%

SCHEDULE 5: SCHEDULE OF EXPENDITURE SUMMARY BY IMF FUNCTIONAL CLASSIFICATION FOR THE FY 2008-2009								
AU	Administrative Unit	Programme	EXPENDITURE (Nu. in millions)					% of Total
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404.13	GWG:PUG	HEALTH SERVICES		2.015			2.015	0.01%
404.14	GWG:SAM	HEALTH SERVICES		0.245			0.245	0.00%
404.15	GWG:SIP	HEALTH SERVICES		0.060			0.060	0.00%
404.16	GWG:TAD	HEALTH SERVICES		3.042			3.042	0.01%
404.17	GWG:TEN	HEALTH SERVICES		0.322			0.322	0.00%
405.01	DZ:TD	HEALTH SERVICES	13.225	1.288			14.513	0.06%
405.02	GWG:BEG	HEALTH SERVICES		1.110			1.110	0.00%
405.03	GWG:DUG	HEALTH SERVICES		0.552			0.552	0.00%
405.04	GWG:BAG	HEALTH SERVICES		0.425			0.425	0.00%
405.05	GWG:GOG	HEALTH SERVICES		0.259			0.259	0.00%
405.06	GWG:RAG	HEALTH SERVICES		0.534			0.534	0.00%
405.07	GWG:KIG	HEALTH SERVICES		0.219			0.219	0.00%
405.08	GWG:MEG	HEALTH SERVICES		0.512			0.512	0.00%
405.09	GWG:PAT	HEALTH SERVICES		0.757			0.757	0.00%
405.10	GWG:PGC	HEALTH SERVICES		0.728			0.728	0.00%
405.11	GWG:SHG	HEALTH SERVICES		0.457			0.457	0.00%
405.12	GWG:TSG	HEALTH SERVICES		0.294			0.294	0.00%
405.13	GWG:TGR	HEALTH SERVICES		0.807			0.807	0.00%
406.01	DZ:DDA	HEALTH SERVICES	16.174	15.643			31.817	0.14%
406.03	GWG:DRU	HEALTH SERVICES		1.803			1.803	0.01%
406.04	GWG:GESAR	HEALTH SERVICES		0.657			0.657	0.00%
406.05	GWG:GOSH	HEALTH SERVICES		0.025			0.025	0.00%
406.06	GWG:KAN	HEALTH SERVICES		0.828			0.828	0.00%
406.08	GWG:LAJA	HEALTH SERVICES					0.000	0.00%
406.09	GWG:T/DING	HEALTH SERVICES		0.237			0.237	0.00%
406.11	GWG:T/KHA	HEALTH SERVICES		0.050			0.050	0.00%
406.13	GWG:DEORALI	HEALTH SERVICES		0.441			0.441	0.00%
406.14	GWG:LKHA	HEALTH SERVICES		0.723			0.723	0.00%
406.15	GWG:NICHULA	HEALTH SERVICES					0.000	0.00%

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AU	Administrative Unit	Programme	EXPENDITURE (Nu. in millions)					% of Total
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407.01	DZ:PUN	HEALTH SERVICES	17.614	0.190			17.804	0.08%
407.02	GWG:CHHU	HEALTH SERVICES		0.123			0.123	0.00%
407.03	GWG:GOEN	HEALTH SERVICES		0.350			0.350	0.00%
407.04	GWG:GUMA	HEALTH SERVICES		0.277			0.277	0.00%
407.05	GWG:KAB	HEALTH SERVICES		0.515			0.515	0.00%
407.06	GWG:LING	HEALTH SERVICES					0.000	0.00%
407.07	GWG:SHE	HEALTH SERVICES		0.154			0.154	0.00%
407.08	GWG:TALO	HEALTH SERVICES		0.400			0.400	0.00%
407.09	GWG:TEO	HEALTH SERVICES		0.050			0.050	0.00%
407.10	GWG:ZOMI	HEALTH SERVICES		0.039			0.039	0.00%
407.11	BABI	HEALTH SERVICES		0.609			0.609	0.00%
407.12	TOEBI	HEALTH SERVICES		0.515			0.515	0.00%
408.01	DZ:WANG	HEALTH SERVICES	16.238	1.821			18.059	0.08%
408.02	GWG:BJE	HEALTH SERVICES		0.216			0.216	0.00%
408.03	GWG:DANGCHU	HEALTH SERVICES		0.506			0.506	0.00%
408.04	GWG:DAGA	HEALTH SERVICES		0.233			0.233	0.00%
408.05	GWG:GANGTE	HEALTH SERVICES		0.279			0.279	0.00%
408.06	GWG:GASETSHO G	HEALTH SERVICES		0.324			0.324	0.00%
408.07	GWG:GASETSHO W	HEALTH SERVICES		0.276			0.276	0.00%
408.08	GWG:KAZHI	HEALTH SERVICES		0.230			0.230	0.00%
408.09	GWG:NAHI	HEALTH SERVICES		0.282			0.282	0.00%
408.10	GWG:NYISHO	HEALTH SERVICES		0.198			0.198	0.00%
408.11	GWG:PHANGYUL	HEALTH SERVICES		0.288			0.288	0.00%
408.12	GWG:PHOBI	HEALTH SERVICES		0.342			0.342	0.00%
408.13	GWG:RUEPISA	HEALTH SERVICES		0.349			0.349	0.00%
408.14	GWG:SEPHU	HEALTH SERVICES		0.231			0.231	0.00%
408.15	GWG:ATHANG	HEALTH SERVICES		0.425			0.425	0.00%
408.16	GWG:THEDTSHO	HEALTH SERVICES		0.276			0.276	0.00%



SCHEDULE 5: SCHEDULE OF EXPENDITURE SUMMARY BY IMF FUNCTIONAL CLASSIFICATION FOR THE FY 2008-2009								
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			Current	Capital	Lending	Repay	Total	
409.01	DZ:BUMTHANG	HEALTH SERVICES	13.442	3.957			17.399	0.08%
409.02	GWG:CHHOEK	HEALTH SERVICES		1.000			1.000	0.00%
409.03	GWG:CHHUME	HEALTH SERVICES		0.822			0.822	0.00%
409.04	GWG:TANG	HEALTH SERVICES		0.800			0.800	0.00%
410.01	DAS	HEALTH SERVICES	17.212	0.240			17.452	0.08%
410.03	CG	HEALTH SERVICES		0.312			0.312	0.00%
410.04	DG	HEALTH SERVICES		0.366			0.366	0.00%
410.07	GG	HEALTH SERVICES		0.350			0.350	0.00%
410.08	HG	HEALTH SERVICES		0.221			0.221	0.00%
410.09	JG	HEALTH SERVICES		0.950			0.950	0.00%
410.13	SZG	HEALTH SERVICES		0.095			0.095	0.00%
410.14	SIN G	HEALTH SERVICES	0.015				0.015	0.00%
410.17	GWG:TTHANG	HEALTH SERVICES		0.081			0.081	0.00%
411.01	DZ:ZD	HEALTH SERVICES	24.084	1.375			25.459	0.11%
411.02	GWG:BG	HEALTH SERVICES		1.379			1.379	0.01%
411.03	GWG:BG	HEALTH SERVICES		0.714			0.714	0.00%
411.04	GWG:NG	HEALTH SERVICES		0.519			0.519	0.00%
411.05	GWG:NG	HEALTH SERVICES		1.276			1.276	0.01%
411.06	GWG:PG	HEALTH SERVICES		0.257			0.257	0.00%
411.07	GWG:SG	HEALTH SERVICES		1.048			1.048	0.00%
411.08	GWG:TG	HEALTH SERVICES		0.449			0.449	0.00%
411.09	GWG:GG	HEALTH SERVICES		1.100			1.100	0.00%
412.01	DZ:TRONGSA	HEALTH SERVICES	11.733	1.498			13.231	0.06%
412.02	GWG:DRAGTE	HEALTH SERVICES		0.202			0.202	0.00%
412.04	GWG:LANGTH	HEALTH SERVICES		0.223			0.223	0.00%
412.05	GWG:NUBI	HEALTH SERVICES		0.300			0.300	0.00%
412.06	GWG:TANGBI	HEALTH SERVICES		0.040			0.040	0.00%
413.01	DZ:DAL	HEALTH SERVICES	14.221	0.464			14.685	0.06%
413.02	GWG:GGA	HEALTH SERVICES		0.995			0.995	0.00%

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			Current	Capital	Lending	Repay	Total	
413.03	GWG:JGA	HEALTH SERVICES		0.297			0.297	0.00%
413.04	GWG:KHO-GA	HEALTH SERVICES		1.184			1.184	0.01%
413.05	GWG:KUR-GA	HEALTH SERVICES		0.250			0.250	0.00%
413.06	GWG:MGA	HEALTH SERVICES		0.522			0.522	0.00%
413.07	GWG:MIN GA	HEALTH SERVICES		1.408			1.408	0.01%
413.08	GWG:MET GA	HEALTH SERVICES		0.030			0.030	0.00%
414.01	DZ:MONGAR	HEALTH SERVICES	15.577	3.666			19.244	0.08%
414.02	GWG:BALAM	HEALTH SERVICES		0.509			0.509	0.00%
414.03	GWG:CHALI	HEALTH SERVICES		0.404			0.404	0.00%
414.04	GWG:CHASKHAR	HEALTH SERVICES		0.335			0.335	0.00%
414.05	GWG:DRAMETSE	HEALTH SERVICES		1.125			1.125	0.00%
414.06	GWG:DREPONG	HEALTH SERVICES		0.087			0.087	0.00%
414.07	GWG:GONGDUE	HEALTH SERVICES					0.000	0.00%
414.08	GWG:JURMEY	HEALTH SERVICES		0.201			0.201	0.00%
414.09	GWG:KENGKHAR	HEALTH SERVICES		0.095			0.095	0.00%
414.10	GWG:MONGAR	HEALTH SERVICES		3.069			3.069	0.01%
414.11	GWG:NGATSHANG	HEALTH SERVICES		0.965			0.965	0.00%
414.12	GWG:SALENG	HEALTH SERVICES		1.760			1.760	0.01%
414.13	GWG:SHERIMUNG	HEALTH SERVICES		0.491			0.491	0.00%
414.14	GWG:ILAMBI GE	HEALTH SERVICES		0.055			0.055	0.00%
414.15	GWG:THANGRONG	HEALTH SERVICES		1.351			1.351	0.01%
414.16	GWG:TSAKALING	HEALTH SERVICES		0.279			0.279	0.00%
414.17	GWG:TSAMANG	HEALTH SERVICES		1.340			1.340	0.01%
415.01	DZ:PEMAGATSHEL	HEALTH SERVICES	19.636	12.522			32.158	0.14%
415.02	GWG:CHONG	HEALTH SERVICES					0.000	0.00%
415.03	GWG:CHHIM	HEALTH SERVICES		0.415			0.415	0.00%
415.04	GWG:DUNG	HEALTH SERVICES		0.315			0.315	0.00%
415.05	GWG:KHA	HEALTH SERVICES		0.739			0.739	0.00%
415.06	GWG:SHU	HEALTH SERVICES		1.151			1.151	0.00%

SCHEDULE 5: SCHEDULE OF EXPENDITURE SUMMARY BY IMF FUNCTIONAL CLASSIFICATION FOR THE FY 2008-2009								
AU	Administrative Unit	Programme	EXPENDITURE (Nu. in millions)					% of Total
			Current	Capital	Lending	Repay	Total	
415.07	GWG:YUR	HEALTH SERVICES		0.564			0.564	0.00%
415.08	GWG:ZOB	HEALTH SERVICES		0.155			0.155	0.00%
415.09	DECH GEWOG	HEALTH SERVICES		0.522			0.522	0.00%
415.10	NORB GEWOG	HEALTH SERVICES		0.446			0.446	0.00%
415.11	NANONG	HEALTH SERVICES		2.356			2.356	0.01%
415.12	CHHOKHOR	HEALTH SERVICES		0.163			0.163	0.00%
416.01	DZ:DASJ	HEALTH SERVICES	23.355	2.963			26.318	0.11%
416.02	GWG:PG	HEALTH SERVICES		0.328			0.328	0.00%
416.03	GWG:P/THANG	HEALTH SERVICES		1.525			1.525	0.01%
416.05	GWG:GG	HEALTH SERVICES		0.922			0.922	0.00%
416.06	GWG:LG	HEALTH SERVICES		0.513			0.513	0.00%
416.07	GWG:LAURI	HEALTH SERVICES		1.512			1.512	0.01%
416.08	GWG:MG	HEALTH SERVICES		0.380			0.380	0.00%
416.10	GWG:OG	HEALTH SERVICES		2.426			2.426	0.01%
416.11	GWG:SG	HEALTH SERVICES		0.227			0.227	0.00%
416.12	GWG:SERTHI	HEALTH SERVICES		1.293			1.293	0.01%
416.13	DEOTHANG GEWOG	HEALTH SERVICES		0.901			0.901	0.00%
416.14	WANGPHU GEWOG	HEALTH SERVICES		0.141			0.141	0.00%
417.01	DZ	HEALTH SERVICES	37.524	28.573			66.097	0.29%
417.02	GWG:BARTSHAM	HEALTH SERVICES		0.397			0.397	0.00%
417.03	GWG:PIDUNG	HEALTH SERVICES		0.902			0.902	0.00%
417.04	GWG:KANGLUNG	HEALTH SERVICES		1.403			1.403	0.01%
417.05	GWG:KANGPARA	HEALTH SERVICES		3.323			3.323	0.01%
417.06	GWG:KHALING	HEALTH SERVICES		1.250			1.250	0.01%
417.07	GWG:LUMANG	HEALTH SERVICES		1.176			1.176	0.01%
417.08	GWG:MERAK	HEALTH SERVICES		0.954			0.954	0.00%
417.10	GWG:PHONGMEY	HEALTH SERVICES		0.898			0.898	0.00%
417.11	GWG:RADHI	HEALTH SERVICES		0.560			0.560	0.00%
417.12	GWG:SAKTEN	HEALTH SERVICES		0.902			0.902	0.00%

SCHEDULE 5: SCHEDULE OF EXPENDITURE SUMMARY BY IMF FUNCTIONAL CLASSIFICATION FOR THE FY 2008-2009								
AU	Administrative Unit	Programme	EXPENDITURE (Nu. in millions)					% of Total
			Current	Capital	Lending	Repay	Total	
417.13	GWG:SAMKHAR	HEALTH SERVICES		2.344			2.344	0.01%
417.14	GWG:SHONGPHU	HEALTH SERVICES		2.281			2.281	0.01%
417.15	GWG:THRIMSHING	HEALTH SERVICES		1.364			1.364	0.01%
417.16	GWG:UZORONG	HEALTH SERVICES		2.018			2.018	0.01%
417.17	GWG:YANGNEER	HEALTH SERVICES		1.113			1.113	0.00%
418.01	DZ:THIMPHU	HEALTH SERVICES	4.101	2.250			6.352	0.03%
418.03	GWG:CHANG	HEALTH SERVICES					0.000	0.00%
418.04	GWG:DAGALA	HEALTH SERVICES		0.117			0.117	0.00%
418.08	GWG:MEWANG	HEALTH SERVICES		0.492			0.492	0.00%
418.09	GWG:NARO	HEALTH SERVICES		0.243			0.243	0.00%
419.01	DZ:GADZONG	HEALTH SERVICES	5.224	0.740			5.965	0.03%
419.02	GWG:KHAME	HEALTH SERVICES		0.271			0.271	0.00%
419.03	GWG:KHATOE	HEALTH SERVICES		0.112			0.112	0.00%
419.04	GWG:LAYA	HEALTH SERVICES		0.200			0.200	0.00%
419.05	GWG:LUNANA	HEALTH SERVICES		0.058			0.058	0.00%
420.01	DZ:YANGTSE	HEALTH SERVICES	13.338	1.033			14.371	0.06%
420.02	GWG: BUMDE	HEALTH SERVICES		1.141			1.141	0.00%
420.03	GWG: JAMKH	HEALTH SERVICES		0.080			0.080	0.00%
420.04	GWG: KHAMD	HEALTH SERVICES		2.000			2.000	0.01%
420.05	GWG: RAMJA	HEALTH SERVICES		0.175			0.175	0.00%
420.06	GWG: TOETS	HEALTH SERVICES		0.296			0.296	0.00%
420.09	GWG: YANGT	HEALTH SERVICES		0.744			0.744	0.00%
<b>Total of Health Services</b>			<b>1,131.855</b>	<b>798.629</b>	<b>0.000</b>	<b>0.000</b>	<b>1,930.484</b>	<b>8.38%</b>
Education Services								
115.01	RIM	GENERAL ADMINISTRATION AND DIRECTION SERVICES	25.056	35.728			60.784	0.26%
121.01	RUB,THIMPHU	GENERAL ADMINISTRATION AND DIRECTION SERVICES	18.275	31.322			49.597	0.22%
121.01	RUB,THIMPHU	COLLEGE SERVICES	282.297	92.155			374.452	1.63%
129.01	DDC	GENERAL ADMINISTRATION AND DIRECTION SERVICES	11.883	2.879			14.763	0.06%
131.01	TTS	EDUCATION SERVICES	207.840	12.668			220.509	0.96%

SCHEDULE 5: SCHEDULE OF EXPENDITURE SUMMARY BY IMF FUNCTIONAL CLASSIFICATION FOR THE FY 2008-2009								
AU	Administrative Unit	Programme	EXPENDITURE (Nu. in millions)					% of Total
			Current	Capital	Lending	Repay	Total	
211.01	MOE	GENERAL ADMINISTRATION AND DIRECTION SERVICES	80.777	47.410			128.186	0.56%
211.01	MOE	ADULT AND HIGHER EDUCATION SERVICES	8.280	130.177			138.457	0.60%
211.01	MOE	SCHOOL EDUCATION SERVICES	42.126	378.608			420.734	1.83%
211.01	MOE	DEPARTMENT OF YOUTH, CULTURE AND SPORTS	23.529	14.812			38.341	0.17%
401.01	DZ:CDA	EDUCATION SERVICES	178.238	14.988			193.226	0.84%
401.04	GWG:CHG	EDUCATION SERVICES		0.263			0.263	0.00%
401.06	GWG:GTG	EDUCATION SERVICES					0.000	0.00%
401.10	GWG:MEG	EDUCATION SERVICES					0.000	0.00%
401.12	GWG:BLG	EDUCATION SERVICES					0.000	0.00%
402.01	DZ:HAA	EDUCATION SERVICES	48.351	9.180			57.532	0.25%
403.01	DZ:PARO	EDUCATION SERVICES	122.981	15.311			138.291	0.60%
404.01	DZ:SD	EDUCATION SERVICES	122.103	16.990			139.093	0.60%
404.03	GWG:BIRU	EDUCATION SERVICES		0.607			0.607	0.00%
404.08	GWG:DUMT	EDUCATION SERVICES		0.558			0.558	0.00%
404.10	GWG:LHA	EDUCATION SERVICES		0.092			0.092	0.00%
404.13	GWG:PUG	EDUCATION SERVICES		0.818			0.818	0.00%
404.16	GWG:TAD	EDUCATION SERVICES		0.241			0.241	0.00%
405.01	DZ:TD	EDUCATION SERVICES	52.421	7.017			59.438	0.26%
405.04	GWG:BAG	EDUCATION SERVICES					0.000	0.00%
405.06	GWG:RAG	EDUCATION SERVICES		0.203			0.203	0.00%
405.10	GWG:PGC	EDUCATION SERVICES		0.350			0.350	0.00%
405.11	GWG:SHG	EDUCATION SERVICES		0.198			0.198	0.00%
405.12	GWG:TSG	EDUCATION SERVICES					0.000	0.00%
406.01	DZ:DDA	EDUCATION SERVICES	61.579	12.182			73.760	0.32%
406.03	GWG:DRU	EDUCATION SERVICES		0.151			0.151	0.00%
406.07	GWG:KHEBI	EDUCATION SERVICES		0.011			0.011	0.00%
406.08	GWG:LAJA	EDUCATION SERVICES		0.022			0.022	0.00%
407.01	DZ:PUN	EDUCATION SERVICES	92.894	16.452			109.346	0.47%

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AU	Administrative Unit	Programme	EXPENDITURE (Nu. in millions)					% of Total
			Current	Capital	Lending	Repay	Total	
407.02	GWG:CHHU	EDUCATION SERVICES					0.000	0.00%
407.04	GWG:GUMA	EDUCATION SERVICES	0.050				0.050	0.00%
407.10	GWG:ZOMI	EDUCATION SERVICES		0.803			0.803	0.00%
408.01	DZ:WANG	EDUCATION SERVICES	96.935	11.026			107.960	0.47%
408.02	GWG:BJE	EDUCATION SERVICES		0.731			0.731	0.00%
408.03	GWG:DANGCHU	EDUCATION SERVICES		0.412			0.412	0.00%
408.04	GWG:DAGA	EDUCATION SERVICES		0.890			0.890	0.00%
408.05	GWG:GANGTE	EDUCATION SERVICES					0.000	0.00%
408.07	GWG:GASETSO W	EDUCATION SERVICES		0.333			0.333	0.00%
408.09	GWG:NAHI	EDUCATION SERVICES		0.219			0.219	0.00%
408.11	GWG:PHANGYUL	EDUCATION SERVICES		0.809			0.809	0.00%
408.13	GWG:RUEPISA	EDUCATION SERVICES		0.700			0.700	0.00%
408.14	GWG:SEPHU	EDUCATION SERVICES		0.798			0.798	0.00%
408.16	GWG:THEDTSO	EDUCATION SERVICES		0.777			0.777	0.00%
409.01	DZ:BUMTHANG	EDUCATION SERVICES	60.947	13.737			74.684	0.32%
409.02	GWG:CHHOEK	EDUCATION SERVICES					0.000	0.00%
409.04	GWG:TANG	EDUCATION SERVICES		2.426			2.426	0.01%
409.05	GWG:URA	EDUCATION SERVICES		1.049			1.049	0.00%
410.01	DAS	EDUCATION SERVICES	96.615	5.400			102.015	0.44%
410.02	BG	EDUCATION SERVICES		0.156			0.156	0.00%
410.03	CG	EDUCATION SERVICES		0.050			0.050	0.00%
410.05	DG	EDUCATION SERVICES		0.090			0.090	0.00%
410.09	JG	EDUCATION SERVICES					0.000	0.00%
410.13	SZG	EDUCATION SERVICES		0.378			0.378	0.00%
411.01	DZ:ZD	EDUCATION SERVICES	79.414	9.629			89.042	0.39%
411.03	GWG:BG	EDUCATION SERVICES		0.198			0.198	0.00%
411.04	GWG:NG	EDUCATION SERVICES		0.014			0.014	0.00%
411.05	GWG:NG	EDUCATION SERVICES					0.000	0.00%
411.06	GWG:PG	EDUCATION SERVICES		0.500			0.500	0.00%

SCHEDULE 5: SCHEDULE OF EXPENDITURE SUMMARY BY IMF FUNCTIONAL CLASSIFICATION FOR THE FY 2008-2009								
AU	Administrative Unit	Programme	EXPENDITURE (Nu. in millions)					% of Total
			Current	Capital	Lending	Repay	Total	
411.09	GWG:GG	EDUCATION SERVICES		1.000			1.000	0.00%
412.01	DZ:TRONGSA	EDUCATION SERVICES	59.230	14.244			73.474	0.32%
412.02	GWG:DRAGTE	EDUCATION SERVICES		0.730			0.730	0.00%
412.03	GWG:KORPHU	EDUCATION SERVICES		0.369			0.369	0.00%
412.04	GWG:LANGTH	EDUCATION SERVICES		1.999			1.999	0.01%
412.05	GWG:NUBI	EDUCATION SERVICES		0.610			0.610	0.00%
412.06	GWG:TANGBI	EDUCATION SERVICES		1.070			1.070	0.00%
413.01	DZ:DAL	EDUCATION SERVICES	63.001	13.037			76.037	0.33%
413.03	GWG:JGA	EDUCATION SERVICES		1.925			1.925	0.01%
413.04	GWG:KHO-GA	EDUCATION SERVICES		1.050			1.050	0.00%
413.06	GWG:MGA	EDUCATION SERVICES		0.150			0.150	0.00%
413.07	GWG:MIN GA	EDUCATION SERVICES		0.400			0.400	0.00%
413.08	GWG:MET GA	EDUCATION SERVICES		0.249			0.249	0.00%
413.09	GWG:TGA	EDUCATION SERVICES		0.199			0.199	0.00%
414.01	DZ:MONGAR	EDUCATION SERVICES	131.385	21.126			152.511	0.66%
414.02	GWG:BALAM	EDUCATION SERVICES					0.000	0.00%
414.03	GWG:CHALI	EDUCATION SERVICES		0.604			0.604	0.00%
414.04	GWG:CHASKHAR	EDUCATION SERVICES		0.906			0.906	0.00%
414.05	GWG:DRAMETSE	EDUCATION SERVICES		2.499			2.499	0.01%
414.07	GWG:GONGDUE	EDUCATION SERVICES		0.575			0.575	0.00%
414.08	GWG:JURMEY	EDUCATION SERVICES		2.568			2.568	0.01%
414.09	GWG:KENGKHAR	EDUCATION SERVICES		1.345			1.345	0.01%
414.10	GWG:MONGAR	EDUCATION SERVICES		0.321			0.321	0.00%
414.11	GWG:NGATSHANG	EDUCATION SERVICES		0.878			0.878	0.00%
414.12	GWG:SALENG	EDUCATION SERVICES		0.560			0.560	0.00%
414.13	GWG:SHERIMUNG	EDUCATION SERVICES		0.239			0.239	0.00%
414.14	GWG:ILAMBI GE	EDUCATION SERVICES		0.981			0.981	0.00%
414.15	GWG:THANGRONG	EDUCATION SERVICES		0.175			0.175	0.00%
414.16	GWG:TSAKALING	EDUCATION SERVICES		0.503			0.503	0.00%

SCHEDULE 5: SCHEDULE OF EXPENDITURE SUMMARY BY IMF FUNCTIONAL CLASSIFICATION FOR THE FY 2008-2009								
AU	Administrative Unit	Programme	EXPENDITURE (Nu. in millions)					% of Total
			Current	Capital	Lending	Repay	Total	
414.17	GWG:TSAMANG	EDUCATION SERVICES		0.691			0.691	0.00%
414.18	NARANG GEWOG, MONGAR	EDUCATION SERVICES		0.172			0.172	0.00%
415.01	DZ:PEMAGATSHEL	EDUCATION SERVICES	94.506	22.257			116.764	0.51%
415.02	GWG:CHONG	EDUCATION SERVICES		0.203			0.203	0.00%
415.04	GWG:DUNG	EDUCATION SERVICES					0.000	0.00%
415.05	GWG:KHA	EDUCATION SERVICES		0.815			0.815	0.00%
415.06	GWG:SHU	EDUCATION SERVICES		0.917			0.917	0.00%
415.07	GWG:YUR	EDUCATION SERVICES		0.314			0.314	0.00%
415.11	NANONG	EDUCATION SERVICES		0.415			0.415	0.00%
416.01	DZ:DASJ	EDUCATION SERVICES	90.703	43.748			134.450	0.58%
416.05	GWG:GG	EDUCATION SERVICES		0.205			0.205	0.00%
416.07	GWG:LAURI	EDUCATION SERVICES		0.442			0.442	0.00%
416.08	GWG:MG	EDUCATION SERVICES		0.099			0.099	0.00%
416.10	GWG:OG	EDUCATION SERVICES		0.771			0.771	0.00%
416.13	DEOTHANG GEWOG	EDUCATION SERVICES		0.097			0.097	0.00%
416.14	WANGPHU GEWOG	EDUCATION SERVICES		0.211			0.211	0.00%
417.01	DZ	EDUCATION SERVICES	187.736	41.275			229.011	0.99%
417.02	GWG:BARTSHAM	EDUCATION SERVICES		1.176			1.176	0.01%
417.03	GWG:BIDUNG	EDUCATION SERVICES		0.537			0.537	0.00%
417.04	GWG:KANGLUNG	EDUCATION SERVICES		1.832			1.832	0.01%
417.05	GWG:KANGPARA	EDUCATION SERVICES		2.842			2.842	0.01%
417.06	GWG:KHALING	EDUCATION SERVICES		1.438			1.438	0.01%
417.07	GWG:LUMANG	EDUCATION SERVICES		1.050			1.050	0.00%
417.11	GWG:RADHI	EDUCATION SERVICES		1.460			1.460	0.01%
417.12	GWG:SAKTEN	EDUCATION SERVICES		0.650			0.650	0.00%
417.13	GWG:SAMKHAR	EDUCATION SERVICES		0.844			0.844	0.00%
417.15	GWG:THRIMSHING	EDUCATION SERVICES		1.075			1.075	0.00%
417.16	GWG:UZORONG	EDUCATION SERVICES					0.000	0.00%
417.17	GWG:YANGNEER	EDUCATION SERVICES		1.212			1.212	0.01%



SCHEDULE 5: SCHEDULE OF EXPENDITURE SUMMARY BY IMF FUNCTIONAL CLASSIFICATION FOR THE FY 2008-2009								
AU	Administrative Unit	Programme	EXPENDITURE (Nu. in millions)					% of Total
			Current	Capital	Lending	Repay	Total	
418.01	DZ:THIMPHU	EDUCATION SERVICES	35.433	18.927			54.360	0.24%
419.01	DZ:GADZONG	EDUCATION SERVICES	15.450	4.154			19.604	0.09%
420.01	DZ:YANGTSE	EDUCATION SERVICES	74.794	17.186			91.979	0.40%
420.02	GWG: BUMDE	EDUCATION SERVICES		0.649			0.649	0.00%
420.03	GWG: JAMKH	EDUCATION SERVICES		0.544			0.544	0.00%
420.07	GWG: TONGS	EDUCATION SERVICES		2.350			2.350	0.01%
420.08	GWG: YALLA	EDUCATION SERVICES		2.466			2.466	0.01%
420.09	GWG: YANGT	EDUCATION SERVICES		4.815			4.815	0.02%
<b>Total of Education Services</b>			<b>2,464.826</b>	<b>1,140.667</b>	<b>0.000</b>	<b>0.000</b>	<b>3,605.493</b>	<b>15.65%</b>
<b>Total for Social Services</b>			<b>3,596.681</b>	<b>1,939.296</b>	<b>0.000</b>	<b>0.000</b>	<b>5,535.977</b>	<b>24.03%</b>
Recreation, Culture, & Religious Services								
104.01	CRA	GENERAL ADMINISTRATION AND DIRECTION SERVICES	62.835	29.723			92.558	0.40%
104.01	CRA	MONK BODY (RABDEY) DIRECTION SERVICES	310.351	19.963			330.314	1.43%
111.01	BOC	GENERAL ADMINISTRATION AND DIRECTION SERVICES	29.830	2.432			32.262	0.14%
201.01	MOHCA	CULTURAL SERVICES	73.830	54.884			128.714	0.56%
401.01	DZ:CDA	RELIGION AND CULTURAL SERVICES	0.934	0.378			1.312	0.01%
401.02	GWG:SPG	RELIGION AND CULTURAL SERVICES		0.134			0.134	0.00%
401.04	GWG:CHG	RELIGION AND CULTURAL SERVICES		0.341			0.341	0.00%
401.06	GWG:GTG	RELIGION AND CULTURAL SERVICES		0.148			0.148	0.00%
401.08	GWG:DUG	RELIGION AND CULTURAL SERVICES		0.624			0.624	0.00%
401.11	GWG:PLG	RELIGION AND CULTURAL SERVICES					0.000	0.00%
402.01	DZ:HAA	RELIGION AND CULTURAL SERVICES	1.233	1.055			2.287	0.01%
402.02	GWG:BJE	RELIGION AND CULTURAL SERVICES		0.613			0.613	0.00%
402.03	GWG:KSH	RELIGION AND CULTURAL SERVICES		0.955			0.955	0.00%
402.04	GWG:SBY	RELIGION AND CULTURAL SERVICES		0.500			0.500	0.00%
402.05	GWG:SAM	RELIGION AND CULTURAL SERVICES		0.200			0.200	0.00%
402.06	GWG:USE	RELIGION AND CULTURAL SERVICES		0.867			0.867	0.00%
402.07	GAKEYLING	RELIGION AND CULTURAL SERVICES		0.197			0.197	0.00%
403.01	DZ:PARO	RELIGION AND CULTURAL SERVICES	1.992	4.798			6.789	0.03%

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AU	Administrative Unit	Programme	EXPENDITURE (Nu. in millions)					% of Total
			Current	Capital	Lending	Repay	Total	
403.03	GWG:DOG	RELIGION AND CULTURAL SERVICES		0.572			0.572	0.00%
403.04	GWG:DOT	RELIGION AND CULTURAL SERVICES		0.831			0.831	0.00%
403.06	GWG:LAN	RELIGION AND CULTURAL SERVICES		0.197			0.197	0.00%
403.07	GWG:LUN	RELIGION AND CULTURAL SERVICES		0.382			0.382	0.00%
403.08	GWG:NAJ	RELIGION AND CULTURAL SERVICES		0.117			0.117	0.00%
403.09	GWG:SHA	RELIGION AND CULTURAL SERVICES		0.499			0.499	0.00%
403.10	GWG:TSE	RELIGION AND CULTURAL SERVICES		1.731			1.731	0.01%
403.11	GWG:WAN	RELIGION AND CULTURAL SERVICES		0.785			0.785	0.00%
404.01	DZ:SD	RELIGION AND CULTURAL SERVICES	0.741	11.646			12.387	0.05%
404.03	GWG:BIRU	RELIGION AND CULTURAL SERVICES					0.000	0.00%
404.04	GWG:CHAR	RELIGION AND CULTURAL SERVICES					0.000	0.00%
404.05	GWG:CHENI	RELIGION AND CULTURAL SERVICES					0.000	0.00%
404.13	GWG:PUG	RELIGION AND CULTURAL SERVICES		0.050			0.050	0.00%
404.14	GWG:SAM	RELIGION AND CULTURAL SERVICES		0.486			0.486	0.00%
404.15	GWG:SIP	RELIGION AND CULTURAL SERVICES		0.208			0.208	0.00%
404.17	GWG:TEN	RELIGION AND CULTURAL SERVICES					0.000	0.00%
405.01	DZ:TD	RELIGION AND CULTURAL SERVICES	0.500	1.900			2.400	0.01%
405.02	GWG:BEG	RELIGION AND CULTURAL SERVICES					0.000	0.00%
405.03	GWG:DUG	RELIGION AND CULTURAL SERVICES		0.004			0.004	0.00%
405.04	GWG:BAG	RELIGION AND CULTURAL SERVICES		0.008			0.008	0.00%
405.05	GWG:GOG	RELIGION AND CULTURAL SERVICES		0.381			0.381	0.00%
405.06	GWG:RAG	RELIGION AND CULTURAL SERVICES					0.000	0.00%
405.07	GWG:KIG	RELIGION AND CULTURAL SERVICES		0.284			0.284	0.00%
405.08	GWG:MEG	RELIGION AND CULTURAL SERVICES		0.006			0.006	0.00%
405.09	GWG:PAT	RELIGION AND CULTURAL SERVICES					0.000	0.00%
405.10	GWG:PGC	RELIGION AND CULTURAL SERVICES		0.004			0.004	0.00%
405.11	GWG:SHG	RELIGION AND CULTURAL SERVICES		0.004			0.004	0.00%
405.12	GWG:TSG	RELIGION AND CULTURAL SERVICES					0.000	0.00%
405.13	GWG:TGR	RELIGION AND CULTURAL SERVICES		0.096			0.096	0.00%

SCHEDULE 5: SCHEDULE OF EXPENDITURE SUMMARY BY IMF FUNCTIONAL CLASSIFICATION FOR THE FY 2008-2009								
AU	Administrative Unit	Programme	EXPENDITURE (Nu. in millions)					% of Total
			Current	Capital	Lending	Repay	Total	
406.01	DZ:DDA	RELIGION AND CULTURAL SERVICES	1.085	1.019			2.104	0.01%
406.03	GWG:DRU	RELIGION AND CULTURAL SERVICES		0.759			0.759	0.00%
406.04	GWG:GESAR	RELIGION AND CULTURAL SERVICES		0.798			0.798	0.00%
406.05	GWG:GOSH	RELIGION AND CULTURAL SERVICES		0.411			0.411	0.00%
406.09	GWG:T/DING	RELIGION AND CULTURAL SERVICES	0.486				0.486	0.00%
406.12	GWG:TEZA	RELIGION AND CULTURAL SERVICES		0.294			0.294	0.00%
406.14	GWG:LKHA	RELIGION AND CULTURAL SERVICES		0.286			0.286	0.00%
407.01	DZ:PUN	RELIGION AND CULTURAL SERVICES	1.847	24.971			26.818	0.12%
407.05	GWG:KAB	RELIGION AND CULTURAL SERVICES		0.206			0.206	0.00%
407.06	GWG:LING	RELIGION AND CULTURAL SERVICES		0.055			0.055	0.00%
407.07	GWG:SHE	RELIGION AND CULTURAL SERVICES		0.100			0.100	0.00%
407.08	GWG:TALO	RELIGION AND CULTURAL SERVICES		0.792			0.792	0.00%
407.09	GWG:TEO	RELIGION AND CULTURAL SERVICES					0.000	0.00%
407.11	BABI	RELIGION AND CULTURAL SERVICES		0.495			0.495	0.00%
408.01	DZ:WANG	RELIGION AND CULTURAL SERVICES	1.029	6.759			7.789	0.03%
408.02	GWG:BJE	RELIGION AND CULTURAL SERVICES		0.200			0.200	0.00%
409.01	DZ:BUMTHANG	RELIGION AND CULTURAL SERVICES	1.540	7.712			9.252	0.04%
409.02	GWG:CHHOEK	RELIGION AND CULTURAL SERVICES		2.580			2.580	0.01%
409.03	GWG:CHHUME	RELIGION AND CULTURAL SERVICES		0.246			0.246	0.00%
409.04	GWG:TANG	RELIGION AND CULTURAL SERVICES		0.200			0.200	0.00%
409.05	GWG:URA	RELIGION AND CULTURAL SERVICES		0.198			0.198	0.00%
410.01	DAS	RELIGION AND CULTURAL SERVICES	1.040	6.108			7.148	0.03%
410.03	CG	RELIGION AND CULTURAL SERVICES		0.308			0.308	0.00%
410.04	DG	RELIGION AND CULTURAL SERVICES		0.317			0.317	0.00%
410.05	DG	RELIGION AND CULTURAL SERVICES		0.152			0.152	0.00%
410.09	JG	RELIGION AND CULTURAL SERVICES		0.150			0.150	0.00%
410.12	S/TAR G	RELIGION AND CULTURAL SERVICES					0.000	0.00%
410.13	SZG	RELIGION AND CULTURAL SERVICES		0.100			0.100	0.00%
410.16	UG	RELIGION AND CULTURAL SERVICES		0.614			0.614	0.00%

SCHEDULE 5: SCHEDULE OF EXPENDITURE SUMMARY BY IMF FUNCTIONAL CLASSIFICATION FOR THE FY 2008-2009								
AU	Administrative Unit	Programme	EXPENDITURE (Nu. in millions)					% of Total
			Current	Capital	Lending	Repay	Total	
411.01	DZ:ZD	RELIGION AND CULTURAL SERVICES	0.742	2.913			3.654	0.02%
411.02	GWG:BG	RELIGION AND CULTURAL SERVICES					0.000	0.00%
411.03	GWG:BG	RELIGION AND CULTURAL SERVICES		0.397			0.397	0.00%
411.05	GWG:NG	RELIGION AND CULTURAL SERVICES		0.155			0.155	0.00%
411.06	GWG:PG	RELIGION AND CULTURAL SERVICES		0.793			0.793	0.00%
411.07	GWG:SG	RELIGION AND CULTURAL SERVICES		0.388			0.388	0.00%
411.08	GWG:TG	RELIGION AND CULTURAL SERVICES		0.646			0.646	0.00%
411.09	GWG:GG	RELIGION AND CULTURAL SERVICES		0.399			0.399	0.00%
412.01	DZ:TRONGSA	RELIGION AND CULTURAL SERVICES	1.166	4.770			5.936	0.03%
412.02	GWG:DRAGTE	RELIGION AND CULTURAL SERVICES		1.216			1.216	0.01%
412.03	GWG:KORPHU	RELIGION AND CULTURAL SERVICES		0.099			0.099	0.00%
412.04	GWG:LANGTH	RELIGION AND CULTURAL SERVICES		0.451			0.451	0.00%
412.05	GWG:NUBI	RELIGION AND CULTURAL SERVICES		0.549			0.549	0.00%
412.06	GWG:TANGBI	RELIGION AND CULTURAL SERVICES		0.349			0.349	0.00%
413.01	DZ:DAL	RELIGION AND CULTURAL SERVICES	0.931	6.159			7.091	0.03%
413.02	GWG:GGA	RELIGION AND CULTURAL SERVICES		0.491			0.491	0.00%
413.09	GWG:TGA	RELIGION AND CULTURAL SERVICES		1.460			1.460	0.01%
414.01	DZ:MONGAR	RELIGION AND CULTURAL SERVICES	0.969	7.604			8.573	0.04%
414.03	GWG:CHALI	RELIGION AND CULTURAL SERVICES		0.528			0.528	0.00%
414.04	GWG:CHASKHAR	RELIGION AND CULTURAL SERVICES		0.425			0.425	0.00%
414.06	GWG:DREPONG	RELIGION AND CULTURAL SERVICES		0.500			0.500	0.00%
414.07	GWG:GONGDUE	RELIGION AND CULTURAL SERVICES		0.400			0.400	0.00%
414.08	GWG:JURMEY	RELIGION AND CULTURAL SERVICES		0.634			0.634	0.00%
414.09	GWG:KENGKHAR	RELIGION AND CULTURAL SERVICES		0.347			0.347	0.00%
414.10	GWG:MONGAR	RELIGION AND CULTURAL SERVICES		0.330			0.330	0.00%
414.12	GWG:SALENG	RELIGION AND CULTURAL SERVICES		0.200			0.200	0.00%
414.14	GWG:ILAMBI GE	RELIGION AND CULTURAL SERVICES		0.025			0.025	0.00%
414.15	GWG:THANGRONG	RELIGION AND CULTURAL SERVICES		0.100			0.100	0.00%

SCHEDULE 5: SCHEDULE OF EXPENDITURE SUMMARY BY IMF FUNCTIONAL CLASSIFICATION FOR THE FY 2008-2009								
AU	Administrative Unit	Programme	EXPENDITURE (Nu. in millions)					% of Total
			Current	Capital	Lending	Repay	Total	
414.16	GWG:TSAKALING	RELIGION AND CULTURAL SERVICES		0.968			0.968	0.00%
414.17	GWG:TSAMANG	RELIGION AND CULTURAL SERVICES		1.785			1.785	0.01%
414.18	NARANG GEWOG, MONGAR	RELIGION AND CULTURAL SERVICES		0.135			0.135	0.00%
415.01	DZ:PEMAGATSHEL	RELIGION AND CULTURAL SERVICES	0.802	4.469			5.271	0.02%
415.02	GWG:CHONG	RELIGION AND CULTURAL SERVICES		0.464			0.464	0.00%
415.03	GWG:CHHIM	RELIGION AND CULTURAL SERVICES		0.064			0.064	0.00%
415.05	GWG:KHA	RELIGION AND CULTURAL SERVICES		6.245			6.245	0.03%
415.06	GWG:SHU	RELIGION AND CULTURAL SERVICES		1.076			1.076	0.00%
415.07	GWG:YUR	RELIGION AND CULTURAL SERVICES					0.000	0.00%
415.08	GWG:ZOB	RELIGION AND CULTURAL SERVICES		0.320			0.320	0.00%
415.10	NORB GEWOG	RELIGION AND CULTURAL SERVICES					0.000	0.00%
415.11	NANONG	RELIGION AND CULTURAL SERVICES		0.130			0.130	0.00%
415.12	CHHOKHOR	RELIGION AND CULTURAL SERVICES					0.000	0.00%
416.01	DZ:DASJ	RELIGION AND CULTURAL SERVICES	0.995	0.843			1.837	0.01%
416.02	GWG:PG	RELIGION AND CULTURAL SERVICES		0.149			0.149	0.00%
416.08	GWG:MG	RELIGION AND CULTURAL SERVICES		0.692			0.692	0.00%
416.10	GWG:OG	RELIGION AND CULTURAL SERVICES		0.100			0.100	0.00%
416.12	GWG:SERTHI	RELIGION AND CULTURAL SERVICES		0.100			0.100	0.00%
417.01	DZ	RELIGION AND CULTURAL SERVICES	1.364	7.426			8.790	0.04%
417.02	GWG:BARTSHAM	RELIGION AND CULTURAL SERVICES		0.370			0.370	0.00%
417.03	GWG:BIDUNG	RELIGION AND CULTURAL SERVICES		0.150			0.150	0.00%
417.05	GWG:KANGPARA	RELIGION AND CULTURAL SERVICES		0.150			0.150	0.00%
417.06	GWG:KHALING	RELIGION AND CULTURAL SERVICES		0.077			0.077	0.00%
417.08	GWG:MERAK	RELIGION AND CULTURAL SERVICES		0.246			0.246	0.00%
417.11	GWG:RADHI	RELIGION AND CULTURAL SERVICES		0.598			0.598	0.00%
417.12	GWG:SAKTEN	RELIGION AND CULTURAL SERVICES		0.397			0.397	0.00%
417.13	GWG:SAMKHAR	RELIGION AND CULTURAL SERVICES		0.148			0.148	0.00%
417.14	GWG:SHONGPHU	RELIGION AND CULTURAL SERVICES		0.363			0.363	0.00%
417.15	GWG:THRIMSHING	RELIGION AND CULTURAL SERVICES		0.150			0.150	0.00%

SCHEDULE 5: SCHEDULE OF EXPENDITURE SUMMARY BY IMF FUNCTIONAL CLASSIFICATION FOR THE FY 2008-2009								
AU	Administrative Unit	Programme	EXPENDITURE (Nu. in millions)					% of Total
			Current	Capital	Lending	Repay	Total	
417.16	GWG:UZORONG	RELIGION AND CULTURAL SERVICES		0.377			0.377	0.00%
417.17	GWG:YANGNEER	RELIGION AND CULTURAL SERVICES		0.147			0.147	0.00%
418.01	DZ:THIMPHU	RELIGION AND CULTURAL SERVICES		2.838			2.838	0.01%
418.03	GWG:CHANG	RELIGION AND CULTURAL SERVICES		0.147			0.147	0.00%
418.04	GWG:DAGALA	RELIGION AND CULTURAL SERVICES		1.097			1.097	0.00%
418.05	GWG:GAYNEY	RELIGION AND CULTURAL SERVICES		0.398			0.398	0.00%
418.06	GWG:KAWANG	RELIGION AND CULTURAL SERVICES	0.241				0.241	0.00%
418.08	GWG:MEWANG	RELIGION AND CULTURAL SERVICES		0.711			0.711	0.00%
418.10	GWG:SOE	RELIGION AND CULTURAL SERVICES		0.968			0.968	0.00%
419.01	DZ:GADZONG	RELIGION AND CULTURAL SERVICES	1.301	0.970			2.271	0.01%
419.04	GWG:LAYA	RELIGION AND CULTURAL SERVICES		0.600			0.600	0.00%
420.01	DZ:YANGTSE	RELIGION AND CULTURAL SERVICES	0.934	5.783			6.717	0.03%
420.02	GWG: BUMDE	RELIGION AND CULTURAL SERVICES		1.260			1.260	0.01%
420.03	GWG: JAMKH	RELIGION AND CULTURAL SERVICES		0.200			0.200	0.00%
420.04	GWG: KHAMD	RELIGION AND CULTURAL SERVICES		0.850			0.850	0.00%
420.05	GWG: RAMJA	RELIGION AND CULTURAL SERVICES		0.595			0.595	0.00%
420.06	GWG: TOETS	RELIGION AND CULTURAL SERVICES		0.800			0.800	0.00%
420.07	GWG: TONGS	RELIGION AND CULTURAL SERVICES		0.372			0.372	0.00%
420.08	GWG: YALLA	RELIGION AND CULTURAL SERVICES		1.399			1.399	0.01%
420.09	GWG: YANGT	RELIGION AND CULTURAL SERVICES		1.050			1.050	0.00%
<b>Total of Recreation, Culture &amp; Religious Services</b>			<b>498.715</b>	<b>274.340</b>	<b>0.000</b>	<b>0.000</b>	<b>773.055</b>	<b>3.36%</b>
Economic Services								
Agriculture Services								
205.01	MOA	GENERAL ADMINISTRATION AND DIRECTION SERVICES	145.617	148.085			293.702	1.28%
205.01	MOA	AGRICULTURE SERVICES	162.257	143.104			305.361	1.33%
205.01	MOA	COUNCIL FOR RNR RESEARCH OF BHUTAN SERVICES	94.773	41.287			136.060	0.59%
401.01	DZ:CDA	AGRICULTURE SERVICES	6.425	1.849			8.274	0.04%
401.02	GWG:SPG	AGRICULTURE SERVICES	0.010	0.222			0.232	0.00%
401.03	GWG:BOG	AGRICULTURE SERVICES		4.769			4.769	0.02%

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AU	Administrative Unit	Programme	EXPENDITURE (Nu. in millions)					% of Total
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401.04	GWG:CHG	AGRICULTURE SERVICES	0.010	3.264			3.274	0.01%
401.05	GWG:DAG	AGRICULTURE SERVICES	0.010	0.288			0.298	0.00%
401.06	GWG:GTG	AGRICULTURE SERVICES	0.068	0.017			0.085	0.00%
401.07	GWG:LKG	AGRICULTURE SERVICES	0.010	0.367			0.377	0.00%
401.08	GWG:DUG	AGRICULTURE SERVICES	0.010	0.529			0.539	0.00%
401.09	GWG:GLG	AGRICULTURE SERVICES	0.010	2.608			2.618	0.01%
401.10	GWG:MEG	AGRICULTURE SERVICES	0.010	0.040			0.050	0.00%
401.11	GWG:PLG	AGRICULTURE SERVICES	0.010	0.633			0.643	0.00%
401.12	GWG:BLG	AGRICULTURE SERVICES	1.532	1.489			3.021	0.01%
402.01	DZ:HAA	AGRICULTURE SERVICES	3.717	5.688			9.404	0.04%
402.02	GWG:BJE	AGRICULTURE SERVICES	0.025	0.668			0.693	0.00%
402.03	GWG:KSH	AGRICULTURE SERVICES	0.025	0.249			0.274	0.00%
402.04	GWG:SBY	AGRICULTURE SERVICES	0.025	0.100			0.125	0.00%
402.05	GWG:SAM	AGRICULTURE SERVICES	0.030	0.100			0.130	0.00%
402.06	GWG:USE	AGRICULTURE SERVICES	0.050	0.336			0.386	0.00%
402.07	GAKEYLING	AGRICULTURE SERVICES	0.048	0.200			0.248	0.00%
403.01	DZ:PARO	AGRICULTURE SERVICES	6.665	2.664			9.329	0.04%
403.02	GWG:DOB	AGRICULTURE SERVICES	0.010	2.394			2.404	0.01%
403.03	GWG:DOG	AGRICULTURE SERVICES	0.010	2.248			2.258	0.01%
403.04	GWG:DOT	AGRICULTURE SERVICES	0.010	1.738			1.748	0.01%
403.05	GWG:HOR	AGRICULTURE SERVICES	0.010	1.310			1.320	0.01%
403.06	GWG:LAN	AGRICULTURE SERVICES	0.010	1.724			1.734	0.01%
403.07	GWG:LUN	AGRICULTURE SERVICES	0.010	2.138			2.148	0.01%
403.08	GWG:NAJ	AGRICULTURE SERVICES	0.017	4.598			4.615	0.02%
403.09	GWG:SHA	AGRICULTURE SERVICES		2.457			2.457	0.01%
403.10	GWG:TSE	AGRICULTURE SERVICES	0.015	1.858			1.873	0.01%
403.11	GWG:WAN	AGRICULTURE SERVICES	0.010	1.108			1.118	0.00%
404.01	DZ:SD	AGRICULTURE SERVICES	5.964	1.923			7.886	0.03%
404.02	GWG:BARA	AGRICULTURE SERVICES	0.010	0.059			0.069	0.00%

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404.03	GWG:BIRU	AGRICULTURE SERVICES	0.002	0.517			0.519	0.00%
404.04	GWG:CHAR	AGRICULTURE SERVICES	0.010	0.020			0.030	0.00%
404.05	GWG:CHENI	AGRICULTURE SERVICES	0.020	0.020			0.040	0.00%
404.06	GWG:DEN	AGRICULTURE SERVICES		0.019			0.019	0.00%
404.07	GWG:DOR	AGRICULTURE SERVICES		0.204			0.204	0.00%
404.08	GWG:DUMT	AGRICULTURE SERVICES	0.008	0.085			0.092	0.00%
404.09	GWG:YDTSE	AGRICULTURE SERVICES	0.004	0.926			0.930	0.00%
404.10	GWG:LHA	AGRICULTURE SERVICES	0.020	0.907			0.927	0.00%
404.12	GWG:UGYEN	AGRICULTURE SERVICES	0.015	1.652			1.667	0.01%
404.13	GWG:PUG	AGRICULTURE SERVICES	0.010	0.066			0.076	0.00%
404.14	GWG:SAM	AGRICULTURE SERVICES	0.025	0.767			0.792	0.00%
404.15	GWG:SIP	AGRICULTURE SERVICES	0.008	0.020			0.028	0.00%
404.16	GWG:TAD	AGRICULTURE SERVICES	0.003	0.015			0.018	0.00%
404.17	GWG:TEN	AGRICULTURE SERVICES	0.020	0.391			0.411	0.00%
405.01	DZ:TD	AGRICULTURE SERVICES	5.355	3.421			8.776	0.04%
405.02	GWG:BEG	AGRICULTURE SERVICES	0.020	0.320			0.340	0.00%
405.03	GWG:DUG	AGRICULTURE SERVICES		1.033			1.033	0.00%
405.04	GWG:BAG	AGRICULTURE SERVICES	0.020	1.355			1.375	0.01%
405.05	GWG:GOG	AGRICULTURE SERVICES	0.020	0.664			0.684	0.00%
405.06	GWG:RAG	AGRICULTURE SERVICES	0.020	0.307			0.327	0.00%
405.07	GWG:KIG	AGRICULTURE SERVICES	0.020	0.494			0.514	0.00%
405.08	GWG:MEG	AGRICULTURE SERVICES	0.020	0.025			0.045	0.00%
405.09	GWG:PAT	AGRICULTURE SERVICES	0.020	1.201			1.221	0.01%
405.10	GWG:PGC	AGRICULTURE SERVICES	0.020				0.020	0.00%
405.11	GWG:SHG	AGRICULTURE SERVICES	0.020	1.474			1.494	0.01%
405.12	GWG:TSG	AGRICULTURE SERVICES	0.020	0.617			0.637	0.00%
405.13	GWG:TGR	AGRICULTURE SERVICES	0.019	0.923			0.941	0.00%
406.01	DZ:DDA	AGRICULTURE SERVICES	5.235	7.406			12.641	0.05%
406.02	GWG:DOR	AGRICULTURE SERVICES		2.079			2.079	0.01%



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			Current	Capital	Lending	Repay	Total	
406.03	GWG:DRU	AGRICULTURE SERVICES					0.000	0.00%
406.04	GWG:GESAR	AGRICULTURE SERVICES		0.074			0.074	0.00%
406.05	GWG:GOSH	AGRICULTURE SERVICES		1.326			1.326	0.01%
406.06	GWG:KAN	AGRICULTURE SERVICES		4.894			4.894	0.02%
406.07	GWG:KHEBI	AGRICULTURE SERVICES		9.213			9.213	0.04%
406.08	GWG:LAJA	AGRICULTURE SERVICES		1.175			1.175	0.01%
406.09	GWG:T/DING	AGRICULTURE SERVICES		0.017			0.017	0.00%
406.10	GWG:T/GANG	AGRICULTURE SERVICES		2.678			2.678	0.01%
406.11	GWG:T/KHA	AGRICULTURE SERVICES	0.037	0.904			0.941	0.00%
406.12	GWG:TEZA	AGRICULTURE SERVICES		1.591			1.591	0.01%
406.13	GWG:DEORALI	AGRICULTURE SERVICES	0.097	0.050			0.147	0.00%
406.14	GWG:LKHA	AGRICULTURE SERVICES	0.024	0.295			0.318	0.00%
406.15	GWG:NICHULA	AGRICULTURE SERVICES		0.029			0.029	0.00%
407.01	DZ:PUN	AGRICULTURE SERVICES	6.112	4.397			10.509	0.05%
407.02	GWG:CHHU	AGRICULTURE SERVICES	0.067	1.432			1.499	0.01%
407.03	GWG:GOEN	AGRICULTURE SERVICES	0.015	0.250			0.265	0.00%
407.04	GWG:GUMA	AGRICULTURE SERVICES		0.075			0.075	0.00%
407.05	GWG:KAB	AGRICULTURE SERVICES	0.019	0.238			0.257	0.00%
407.06	GWG:LING	AGRICULTURE SERVICES	0.058	0.521			0.579	0.00%
407.07	GWG:SHE	AGRICULTURE SERVICES	0.013	1.479			1.492	0.01%
407.08	GWG:TALO	AGRICULTURE SERVICES	0.027	0.101			0.128	0.00%
407.09	GWG:TEO	AGRICULTURE SERVICES	0.075	0.529			0.604	0.00%
407.10	GWG:ZOMI	AGRICULTURE SERVICES	0.053	0.070			0.123	0.00%
407.11	BABI	AGRICULTURE SERVICES	0.030	0.463			0.493	0.00%
407.12	TOEBI	AGRICULTURE SERVICES	0.070	0.815			0.885	0.00%
408.01	DZ:WANG	AGRICULTURE SERVICES	7.247	0.612			7.859	0.03%
408.02	GWG:BJE	AGRICULTURE SERVICES		0.395			0.395	0.00%
408.03	GWG:DANGCHU	AGRICULTURE SERVICES		3.348			3.348	0.01%
408.04	GWG:DAGA	AGRICULTURE SERVICES		0.168			0.168	0.00%

SCHEDULE 5: SCHEDULE OF EXPENDITURE SUMMARY BY IMF FUNCTIONAL CLASSIFICATION FOR THE FY 2008-2009								
AU	Administrative Unit	Programme	EXPENDITURE (Nu. in millions)					% of Total
			Current	Capital	Lending	Repay	Total	
408.06	GWG:GASETSHO G	AGRICULTURE SERVICES		0.525			0.525	0.00%
408.07	GWG:GASETSHO W	AGRICULTURE SERVICES		0.476			0.476	0.00%
408.08	GWG:KAZHI	AGRICULTURE SERVICES		2.453			2.453	0.01%
408.09	GWG:NAHI	AGRICULTURE SERVICES	0.040	0.466			0.506	0.00%
408.10	GWG:NYISHO	AGRICULTURE SERVICES		0.581			0.581	0.00%
408.11	GWG:PHANGYUL	AGRICULTURE SERVICES		2.015			2.015	0.01%
408.12	GWG:PHOBI	AGRICULTURE SERVICES		0.493			0.493	0.00%
408.13	GWG:RUEPISA	AGRICULTURE SERVICES		2.379			2.379	0.01%
408.14	GWG:SEPHU	AGRICULTURE SERVICES	0.020				0.020	0.00%
408.15	GWG:ATHANG	AGRICULTURE SERVICES		4.149			4.149	0.02%
409.01	DZ:BUMTHANG	AGRICULTURE SERVICES	3.473	2.040			5.513	0.02%
409.02	GWG:CHHOEK	AGRICULTURE SERVICES	0.145	3.138			3.283	0.01%
409.03	GWG:CHHUME	AGRICULTURE SERVICES	0.015	2.284			2.299	0.01%
409.04	GWG:TANG	AGRICULTURE SERVICES		2.046			2.046	0.01%
409.05	GWG:URA	AGRICULTURE SERVICES		0.035			0.035	0.00%
410.01	DAS	AGRICULTURE SERVICES	6.835	2.859			9.695	0.04%
410.02	BG	AGRICULTURE SERVICES	0.049	0.346			0.395	0.00%
410.03	CG	AGRICULTURE SERVICES	0.010	0.749			0.759	0.00%
410.04	DG	AGRICULTURE SERVICES	0.041	1.647			1.688	0.01%
410.05	DG	AGRICULTURE SERVICES	0.010	0.758			0.768	0.00%
410.07	GG	AGRICULTURE SERVICES	0.010	0.692			0.702	0.00%
410.08	HG	AGRICULTURE SERVICES	0.010	0.033			0.043	0.00%
410.09	JG	AGRICULTURE SERVICES	0.010	1.074			1.084	0.00%
410.12	S/TAR G	AGRICULTURE SERVICES	0.010	0.028			0.038	0.00%
410.13	SZG	AGRICULTURE SERVICES	0.010	0.816			0.826	0.00%
410.14	SIN G	AGRICULTURE SERVICES	0.010	0.752			0.762	0.00%
410.16	UG	AGRICULTURE SERVICES	0.010	0.086			0.096	0.00%
410.17	GWG:TTHANG	AGRICULTURE SERVICES	0.024	0.328			0.351	0.00%
411.01	DZ:ZD	AGRICULTURE SERVICES	5.499	11.560			17.059	0.07%

SCHEDULE 5: SCHEDULE OF EXPENDITURE SUMMARY BY IMF FUNCTIONAL CLASSIFICATION FOR THE FY 2008-2009								
AU	Administrative Unit	Programme	EXPENDITURE (Nu. in millions)					% of Total
			Current	Capital	Lending	Repay	Total	
411.03	GWG:BG	AGRICULTURE SERVICES		0.129			0.129	0.00%
411.04	GWG:NG	AGRICULTURE SERVICES	0.010	5.985			5.995	0.03%
411.05	GWG:NG	AGRICULTURE SERVICES		0.309			0.309	0.00%
411.06	GWG:PG	AGRICULTURE SERVICES		0.255			0.255	0.00%
411.07	GWG:SG	AGRICULTURE SERVICES		0.340			0.340	0.00%
411.08	GWG:TG	AGRICULTURE SERVICES		2.110			2.110	0.01%
412.01	DZ:TRONGSA	AGRICULTURE SERVICES	3.725	4.976			8.701	0.04%
412.02	GWG:DRAGTE	AGRICULTURE SERVICES	0.005	1.371			1.376	0.01%
412.03	GWG:KORPHU	AGRICULTURE SERVICES	0.010	0.614			0.624	0.00%
412.04	GWG:LANGTH	AGRICULTURE SERVICES	0.010	1.089			1.099	0.00%
412.05	GWG:NUBI	AGRICULTURE SERVICES	0.010	7.905			7.915	0.03%
412.06	GWG:TANGBI	AGRICULTURE SERVICES	0.010	1.122			1.132	0.00%
413.01	DZ:DAL	AGRICULTURE SERVICES	4.134	43.013			47.146	0.20%
413.02	GWG:GGA	AGRICULTURE SERVICES		0.713			0.713	0.00%
413.03	GWG:JGA	AGRICULTURE SERVICES	0.050	3.952			4.002	0.02%
413.04	GWG:KHO-GA	AGRICULTURE SERVICES	0.035	0.146			0.181	0.00%
413.05	GWG:KUR-GA	AGRICULTURE SERVICES		1.554			1.554	0.01%
413.06	GWG:MGA	AGRICULTURE SERVICES		3.676			3.676	0.02%
413.07	GWG:MIN GA	AGRICULTURE SERVICES		0.357			0.357	0.00%
413.08	GWG:MET GA	AGRICULTURE SERVICES		2.297			2.297	0.01%
413.09	GWG:TGA	AGRICULTURE SERVICES	0.020	5.000			5.020	0.02%
414.01	DZ:MONGAR	AGRICULTURE SERVICES	6.182	15.606			21.787	0.09%
414.02	GWG:BALAM	AGRICULTURE SERVICES		0.880			0.880	0.00%
414.03	GWG:CHALI	AGRICULTURE SERVICES		0.587			0.587	0.00%
414.04	GWG:CHASKHAR	AGRICULTURE SERVICES		1.136			1.136	0.00%
414.06	GWG:DREPONG	AGRICULTURE SERVICES		0.400			0.400	0.00%
414.10	GWG:MONGAR	AGRICULTURE SERVICES		1.056			1.056	0.00%
414.11	GWG:NGATSHANG	AGRICULTURE SERVICES		1.354			1.354	0.01%
414.12	GWG:SALENG	AGRICULTURE SERVICES		1.164			1.164	0.01%

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AU	Administrative Unit	Programme	EXPENDITURE (Nu. in millions)					% of Total
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414.13	GWG:SHERIMUNG	AGRICULTURE SERVICES		3.942			3.942	0.02%
414.16	GWG:TSAKALING	AGRICULTURE SERVICES					0.000	0.00%
415.01	DZ:PEMAGATSHEL	AGRICULTURE SERVICES	5.878	37.895			43.773	0.19%
415.02	GWG:CHONG	AGRICULTURE SERVICES		0.133			0.133	0.00%
415.08	GWG:ZOB	AGRICULTURE SERVICES		1.200			1.200	0.01%
415.12	CHHOKHOR	AGRICULTURE SERVICES					0.000	0.00%
416.01	DZ:DASJ	AGRICULTURE SERVICES	4.076	12.418			16.494	0.07%
416.02	GWG:PG	AGRICULTURE SERVICES		0.230			0.230	0.00%
416.03	GWG:P/THANG	AGRICULTURE SERVICES		0.004			0.004	0.00%
416.05	GWG:GG	AGRICULTURE SERVICES					0.000	0.00%
416.06	GWG:LG	AGRICULTURE SERVICES		2.296			2.296	0.01%
416.13	DEOTHANG GEWOG	AGRICULTURE SERVICES		0.242			0.242	0.00%
416.14	WANGPHU GEWOG	AGRICULTURE SERVICES					0.000	0.00%
417.01	DZ	AGRICULTURE SERVICES	7.429	16.247			23.676	0.10%
417.02	GWG:BARTSHAM	AGRICULTURE SERVICES		1.500			1.500	0.01%
417.03	GWG:BIDUNG	AGRICULTURE SERVICES		1.860			1.860	0.01%
417.10	GWG:PHONGMEY	AGRICULTURE SERVICES		2.260			2.260	0.01%
417.11	GWG:RADHI	AGRICULTURE SERVICES	0.927	6.194			7.121	0.03%
417.14	GWG:SHONGPHU	AGRICULTURE SERVICES		1.773			1.773	0.01%
417.17	GWG:YANGNEER	AGRICULTURE SERVICES		2.516			2.516	0.01%
418.01	DZ:THIMPHU	AGRICULTURE SERVICES	4.890	0.804			5.694	0.02%
418.03	GWG:CHANG	AGRICULTURE SERVICES	0.030	0.525			0.555	0.00%
418.04	GWG:DAGALA	AGRICULTURE SERVICES	0.025	0.010			0.035	0.00%
418.05	GWG:GAYNEY	AGRICULTURE SERVICES	0.020	0.526			0.546	0.00%
418.06	GWG:KAWANG	AGRICULTURE SERVICES	0.030	0.997			1.027	0.00%
418.07	GWG:LINGSH	AGRICULTURE SERVICES	0.018	0.010			0.028	0.00%
418.08	GWG:MEWANG	AGRICULTURE SERVICES	0.030	1.602			1.632	0.01%
418.09	GWG:NARO	AGRICULTURE SERVICES	0.025	0.010			0.035	0.00%
418.10	GWG:SOE	AGRICULTURE SERVICES	0.048	0.015			0.063	0.00%

SCHEDULE 5: SCHEDULE OF EXPENDITURE SUMMARY BY IMF FUNCTIONAL CLASSIFICATION FOR THE FY 2008-2009								
AU	Administrative Unit	Programme	EXPENDITURE (Nu. in millions)					% of Total
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419.01	DZ:GADZONG	AGRICULTURE SERVICES	1.590	0.739			2.329	0.01%
419.02	GWG:KHAME	AGRICULTURE SERVICES					0.000	0.00%
419.03	GWG:KHATOE	AGRICULTURE SERVICES		0.040			0.040	0.00%
419.04	GWG:LAYA	AGRICULTURE SERVICES					0.000	0.00%
419.05	GWG:LUNANA	AGRICULTURE SERVICES					0.000	0.00%
420.01	DZ:YANGTSE	AGRICULTURE SERVICES	4.092	13.366			17.458	0.08%
420.02	GWG: BUMDE	AGRICULTURE SERVICES		4.174			4.174	0.02%
420.03	GWG: JAMKH	AGRICULTURE SERVICES		5.657			5.657	0.02%
420.04	GWG: KHAMD	AGRICULTURE SERVICES		0.670			0.670	0.00%
420.05	GWG: RAMJA	AGRICULTURE SERVICES		0.890			0.890	0.00%
420.06	GWG: TOETS	AGRICULTURE SERVICES		0.209			0.209	0.00%
420.07	GWG: TONGS	AGRICULTURE SERVICES		1.386			1.386	0.01%
420.08	GWG: YALLA	AGRICULTURE SERVICES		1.810			1.810	0.01%
420.09	GWG: YANGT	AGRICULTURE SERVICES		0.220			0.220	0.00%
<b>Total of Agriculture Services</b>			<b>511.848</b>	<b>724.446</b>	<b>0.000</b>	<b>0.000</b>	<b>1,236.293</b>	<b>5.37%</b>
<i>Livestock Services</i>								
205.01	MOA	LIVESTOCK SERVICES	126.634	177.865			304.499	1.32%
401.01	DZ:CDA	LIVESTOCK SERVICES	7.099	1.794			8.893	0.04%
401.02	GWG:SPG	LIVESTOCK SERVICES		0.033			0.033	0.00%
401.04	GWG:CHG	LIVESTOCK SERVICES		0.028			0.028	0.00%
401.06	GWG:GTG	LIVESTOCK SERVICES		0.038			0.038	0.00%
401.08	GWG:DUG	LIVESTOCK SERVICES		0.010			0.010	0.00%
401.09	GWG:GLG	LIVESTOCK SERVICES		0.018			0.018	0.00%
401.10	GWG:MEG	LIVESTOCK SERVICES		0.028			0.028	0.00%
401.11	GWG:PLG	LIVESTOCK SERVICES		0.010			0.010	0.00%
401.12	GWG:BLG	LIVESTOCK SERVICES		0.015			0.015	0.00%
402.01	DZ:HAA	LIVESTOCK SERVICES	6.227	2.320			8.546	0.04%
402.02	GWG:BJE	LIVESTOCK SERVICES		0.214			0.214	0.00%
402.03	GWG:KSH	LIVESTOCK SERVICES	0.020	0.116			0.136	0.00%

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AU	Administrative Unit	Programme	EXPENDITURE (Nu. in millions)					% of Total
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402.04	GWG:SBY	LIVESTOCK SERVICES	0.020	0.112			0.132	0.00%
402.05	GWG:SAM	LIVESTOCK SERVICES	0.020	0.128			0.148	0.00%
402.06	GWG:USE	LIVESTOCK SERVICES	0.040	0.119			0.159	0.00%
402.07	GAKEYLING	LIVESTOCK SERVICES	0.040	0.114			0.154	0.00%
403.01	DZ:PARO	LIVESTOCK SERVICES	8.627	2.704			11.330	0.05%
403.02	GWG:DOB	LIVESTOCK SERVICES	0.010	0.015			0.025	0.00%
403.03	GWG:DOG	LIVESTOCK SERVICES		0.128			0.128	0.00%
403.04	GWG:DOT	LIVESTOCK SERVICES	0.010	0.147			0.157	0.00%
403.05	GWG:HOR	LIVESTOCK SERVICES	0.010	0.135			0.145	0.00%
403.06	GWG:LAN	LIVESTOCK SERVICES	0.010	0.175			0.185	0.00%
403.07	GWG:LUN	LIVESTOCK SERVICES	0.010	0.167			0.177	0.00%
403.08	GWG:NAJ	LIVESTOCK SERVICES	0.010	0.015			0.025	0.00%
403.09	GWG:SHA	LIVESTOCK SERVICES	0.010	0.187			0.197	0.00%
403.10	GWG:TSE	LIVESTOCK SERVICES	0.030	0.125			0.155	0.00%
403.11	GWG:WAN	LIVESTOCK SERVICES		0.102			0.102	0.00%
404.01	DZ:SD	LIVESTOCK SERVICES	8.562	1.498			10.060	0.04%
404.02	GWG:BARA	LIVESTOCK SERVICES	0.010	0.062			0.072	0.00%
404.03	GWG:BIRU	LIVESTOCK SERVICES	0.002	0.041			0.043	0.00%
404.04	GWG:CHAR	LIVESTOCK SERVICES	0.010	0.059			0.069	0.00%
404.05	GWG:CHENI	LIVESTOCK SERVICES	0.010	0.064			0.074	0.00%
404.06	GWG:DEN	LIVESTOCK SERVICES		0.071			0.071	0.00%
404.07	GWG:DOR	LIVESTOCK SERVICES		0.083			0.083	0.00%
404.08	GWG:DUMT	LIVESTOCK SERVICES	0.010	0.075			0.085	0.00%
404.09	GWG:YDTSE	LIVESTOCK SERVICES	0.010	0.059			0.069	0.00%
404.10	GWG:LHA	LIVESTOCK SERVICES	0.015	0.148			0.163	0.00%
404.12	GWG:UGYEN	LIVESTOCK SERVICES	0.025	1.279			1.304	0.01%
404.13	GWG:PUG	LIVESTOCK SERVICES	0.010	0.020			0.030	0.00%
404.14	GWG:SAM	LIVESTOCK SERVICES	0.005	0.022			0.027	0.00%
404.15	GWG:SIP	LIVESTOCK SERVICES		0.112			0.112	0.00%

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AU	Administrative Unit	Programme	EXPENDITURE (Nu. in millions)					% of Total
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404.16	GWG:TAD	LIVESTOCK SERVICES					0.000	0.00%
404.17	GWG:TEN	LIVESTOCK SERVICES	0.010	0.075			0.085	0.00%
405.01	DZ:TD	LIVESTOCK SERVICES	6.639	1.369			8.008	0.03%
405.02	GWG:BEG	LIVESTOCK SERVICES	0.012	0.075			0.088	0.00%
405.03	GWG:DUG	LIVESTOCK SERVICES	0.016	0.021			0.037	0.00%
405.04	GWG:BAG	LIVESTOCK SERVICES	0.015	0.023			0.038	0.00%
405.05	GWG:GOG	LIVESTOCK SERVICES	0.014	0.019			0.033	0.00%
405.06	GWG:RAG	LIVESTOCK SERVICES	0.007	0.034			0.041	0.00%
405.07	GWG:KIG	LIVESTOCK SERVICES	0.020	0.022			0.042	0.00%
405.08	GWG:MEG	LIVESTOCK SERVICES	0.020	0.034			0.054	0.00%
405.09	GWG:PAT	LIVESTOCK SERVICES	0.017	0.034			0.051	0.00%
405.10	GWG:PGC	LIVESTOCK SERVICES	0.020	0.026			0.046	0.00%
405.11	GWG:SHG	LIVESTOCK SERVICES	0.017	0.024			0.040	0.00%
405.12	GWG:TSG	LIVESTOCK SERVICES	0.010	0.025			0.035	0.00%
405.13	GWG:TGR	LIVESTOCK SERVICES	0.020	0.047			0.067	0.00%
406.01	DZ:DDA	LIVESTOCK SERVICES	5.154	1.432			6.587	0.03%
406.03	GWG:DRU	LIVESTOCK SERVICES					0.000	0.00%
406.05	GWG:GOSH	LIVESTOCK SERVICES		0.012			0.012	0.00%
406.06	GWG:KAN	LIVESTOCK SERVICES		0.036			0.036	0.00%
406.08	GWG:LAJA	LIVESTOCK SERVICES		0.024			0.024	0.00%
406.11	GWG:T/KHA	LIVESTOCK SERVICES					0.000	0.00%
406.13	GWG:DEORALI	LIVESTOCK SERVICES		0.075			0.075	0.00%
406.14	GWG:LKHA	LIVESTOCK SERVICES		0.049			0.049	0.00%
406.15	GWG:NICHULA	LIVESTOCK SERVICES		0.040			0.040	0.00%
407.01	DZ:PUN	LIVESTOCK SERVICES	7.061	0.023			7.085	0.03%
407.02	GWG:CHHU	LIVESTOCK SERVICES		0.020			0.020	0.00%
407.03	GWG:GOEN	LIVESTOCK SERVICES		0.020			0.020	0.00%
407.04	GWG:GUMA	LIVESTOCK SERVICES		0.020			0.020	0.00%
407.05	GWG:KAB	LIVESTOCK SERVICES		0.111			0.111	0.00%

SCHEDULE 5: SCHEDULE OF EXPENDITURE SUMMARY BY IMF FUNCTIONAL CLASSIFICATION FOR THE FY 2008-2009								
AU	Administrative Unit	Programme	EXPENDITURE (Nu. in millions)					% of Total
			Current	Capital	Lending	Repay	Total	
407.06	GWG:LING	LIVESTOCK SERVICES	0.007	0.020			0.027	0.00%
407.07	GWG:SHE	LIVESTOCK SERVICES		0.050			0.050	0.00%
407.08	GWG:TALO	LIVESTOCK SERVICES	0.002	0.020			0.022	0.00%
407.09	GWG:TEO	LIVESTOCK SERVICES	0.005	0.020			0.025	0.00%
407.10	GWG:ZOMI	LIVESTOCK SERVICES		0.050			0.050	0.00%
407.11	BABI	LIVESTOCK SERVICES	0.009	0.020			0.029	0.00%
407.12	TOEBI	LIVESTOCK SERVICES	0.005	0.020			0.025	0.00%
408.01	DZ:WANG	LIVESTOCK SERVICES	8.500	1.816			10.316	0.04%
408.02	GWG:BJE	LIVESTOCK SERVICES	0.020	0.203			0.223	0.00%
408.06	GWG:GASETSO G	LIVESTOCK SERVICES	0.005	0.075			0.080	0.00%
408.09	GWG:NAHI	LIVESTOCK SERVICES					0.000	0.00%
408.12	GWG:PHOBI	LIVESTOCK SERVICES	0.010				0.010	0.00%
408.14	GWG:SEPHU	LIVESTOCK SERVICES		0.216			0.216	0.00%
409.01	DZ:BUMTHANG	LIVESTOCK SERVICES	5.710	0.730			6.440	0.03%
409.02	GWG:CHHOEK	LIVESTOCK SERVICES	0.102	0.100			0.202	0.00%
409.03	GWG:CHHUME	LIVESTOCK SERVICES	0.020	0.376			0.396	0.00%
409.04	GWG:TANG	LIVESTOCK SERVICES	0.010	0.072			0.082	0.00%
409.05	GWG:URA	LIVESTOCK SERVICES	0.015	0.050			0.065	0.00%
410.01	DAS	LIVESTOCK SERVICES	9.746	1.345			11.092	0.05%
410.02	BG	LIVESTOCK SERVICES	0.035	0.058			0.092	0.00%
410.03	CG	LIVESTOCK SERVICES	0.010	0.008			0.018	0.00%
410.04	DG	LIVESTOCK SERVICES	0.050	0.110			0.160	0.00%
410.05	DG	LIVESTOCK SERVICES	0.010	0.027			0.037	0.00%
410.07	GG	LIVESTOCK SERVICES	0.010	0.020			0.030	0.00%
410.08	HG	LIVESTOCK SERVICES	0.010	0.154			0.164	0.00%
410.09	JG	LIVESTOCK SERVICES	0.010	0.035			0.045	0.00%
410.12	S/TAR G	LIVESTOCK SERVICES	0.010	0.340			0.350	0.00%
410.13	SZG	LIVESTOCK SERVICES	0.015	0.030			0.045	0.00%
410.14	SIN G	LIVESTOCK SERVICES	0.010	0.024			0.034	0.00%



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AU	Administrative Unit	Programme	EXPENDITURE (Nu. in millions)					% of Total
			Current	Capital	Lending	Repay	Total	
410.16	UG	LIVESTOCK SERVICES	0.010	0.097			0.107	0.00%
410.17	GWG:TTHANG	LIVESTOCK SERVICES	0.010	0.020			0.030	0.00%
411.01	DZ:ZD	LIVESTOCK SERVICES	5.808	3.605			9.413	0.04%
411.03	GWG:BG	LIVESTOCK SERVICES		0.265			0.265	0.00%
411.05	GWG:NG	LIVESTOCK SERVICES		0.100			0.100	0.00%
411.06	GWG:PG	LIVESTOCK SERVICES		0.103			0.103	0.00%
411.07	GWG:SG	LIVESTOCK SERVICES		0.060			0.060	0.00%
411.09	GWG:GG	LIVESTOCK SERVICES		0.120			0.120	0.00%
412.01	DZ:TRONGSA	LIVESTOCK SERVICES	4.621	2.714			7.334	0.03%
412.02	GWG:DRAGTE	LIVESTOCK SERVICES	0.009	0.100			0.109	0.00%
412.03	GWG:KORPHU	LIVESTOCK SERVICES	0.010	0.044			0.054	0.00%
412.04	GWG:LANGTH	LIVESTOCK SERVICES	0.010				0.010	0.00%
412.05	GWG:NUBI	LIVESTOCK SERVICES	0.010				0.010	0.00%
412.06	GWG:TANGBI	LIVESTOCK SERVICES	0.010	0.030			0.040	0.00%
413.01	DZ:DAL	LIVESTOCK SERVICES	4.286	1.588			5.875	0.03%
413.03	GWG:JGA	LIVESTOCK SERVICES		0.194			0.194	0.00%
413.04	GWG:KHO-GA	LIVESTOCK SERVICES		0.015			0.015	0.00%
413.08	GWG:MET GA	LIVESTOCK SERVICES					0.000	0.00%
413.09	GWG:TGA	LIVESTOCK SERVICES		0.048			0.048	0.00%
414.01	DZ:MONGAR	LIVESTOCK SERVICES	8.228	2.068			10.296	0.04%
415.01	DZ:PEMAGATSHEL	LIVESTOCK SERVICES	5.900	2.148			8.048	0.03%
416.01	DZ:DASJ	LIVESTOCK SERVICES	7.375	1.540			8.915	0.04%
417.01	DZ	LIVESTOCK SERVICES	8.806	5.476			14.282	0.06%
417.07	GWG:LUMANG	LIVESTOCK SERVICES					0.000	0.00%
417.08	GWG:MERAK	LIVESTOCK SERVICES		0.432			0.432	0.00%
418.01	DZ:THIMPHU	LIVESTOCK SERVICES	7.412	2.847			10.259	0.04%
418.03	GWG:CHANG	LIVESTOCK SERVICES		0.050			0.050	0.00%
418.04	GWG:DAGALA	LIVESTOCK SERVICES		0.055			0.055	0.00%
418.07	GWG:LINGSH	LIVESTOCK SERVICES		0.019			0.019	0.00%

SCHEDULE 5: SCHEDULE OF EXPENDITURE SUMMARY BY IMF FUNCTIONAL CLASSIFICATION FOR THE FY 2008-2009								
AU	Administrative Unit	Programme	EXPENDITURE (Nu. in millions)					% of Total
			Current	Capital	Lending	Repay	Total	
418.08	GWG:MEWANG	LIVESTOCK SERVICES		0.757			0.757	0.00%
418.09	GWG:NARO	LIVESTOCK SERVICES		0.091			0.091	0.00%
418.10	GWG:SOE	LIVESTOCK SERVICES		0.010			0.010	0.00%
419.01	DZ:GADZONG	LIVESTOCK SERVICES	2.476	0.025			2.501	0.01%
419.02	GWG:KHOME	LIVESTOCK SERVICES	0.012	0.030			0.042	0.00%
419.03	GWG:KHATOE	LIVESTOCK SERVICES	0.014				0.014	0.00%
419.04	GWG:LAYA	LIVESTOCK SERVICES	0.001	0.060			0.061	0.00%
419.05	GWG:LUNANA	LIVESTOCK SERVICES					0.000	0.00%
420.01	DZ:YANGTSE	LIVESTOCK SERVICES	5.269	1.429			6.697	0.03%
<b>Total of Livestock Services</b>			<b>261.158</b>	<b>226.276</b>	<b>0.000</b>	<b>0.000</b>	<b>487.434</b>	<b>2.12%</b>
Forestry Services								
205.01	MOA	FORESTRY SERVICES	299.403	118.896			418.299	1.82%
401.01	DZ:CDA	FORESTRY SERVICES	3.349	1.560			4.909	0.02%
401.03	GWG:BOG	FORESTRY SERVICES	0.010	0.020			0.030	0.00%
401.04	GWG:CHG	FORESTRY SERVICES		0.020			0.020	0.00%
401.05	GWG:DAG	FORESTRY SERVICES	0.010	0.010			0.020	0.00%
401.06	GWG:GTG	FORESTRY SERVICES		0.058			0.058	0.00%
401.07	GWG:LKG	FORESTRY SERVICES	0.010	0.055			0.065	0.00%
401.08	GWG:DUG	FORESTRY SERVICES	0.010	0.010			0.020	0.00%
401.09	GWG:GLG	FORESTRY SERVICES	0.010	0.010			0.020	0.00%
401.10	GWG:MEG	FORESTRY SERVICES	0.010	0.044			0.054	0.00%
401.11	GWG:PLG	FORESTRY SERVICES	0.010	0.010			0.020	0.00%
401.12	GWG:BLG	FORESTRY SERVICES	0.016	0.128			0.144	0.00%
402.01	DZ:HAA	FORESTRY SERVICES	3.493	1.326			4.819	0.02%
402.02	GWG:BJE	FORESTRY SERVICES	0.020	0.219			0.239	0.00%
402.03	GWG:KSH	FORESTRY SERVICES	0.020	0.231			0.251	0.00%
402.04	GWG:SBY	FORESTRY SERVICES	0.014	0.173			0.187	0.00%
402.05	GWG:SAM	FORESTRY SERVICES	0.020	0.264			0.284	0.00%
402.06	GWG:USE	FORESTRY SERVICES		0.260			0.260	0.00%

SCHEDULE 5: SCHEDULE OF EXPENDITURE SUMMARY BY IMF FUNCTIONAL CLASSIFICATION FOR THE FY 2008-2009								
AU	Administrative Unit	Programme	EXPENDITURE (Nu. in millions)					% of Total
			Current	Capital	Lending	Repay	Total	
402.07	GAKEYLING	FORESTRY SERVICES	0.020	0.323			0.343	0.00%
403.01	DZ:PARO	FORESTRY SERVICES	4.867	1.730			6.597	0.03%
403.02	GWG:DOB	FORESTRY SERVICES		0.343			0.343	0.00%
403.03	GWG:DOG	FORESTRY SERVICES		0.237			0.237	0.00%
403.04	GWG:DOT	FORESTRY SERVICES		0.157			0.157	0.00%
403.05	GWG:HOR	FORESTRY SERVICES	0.010	0.254			0.264	0.00%
403.06	GWG:LAN	FORESTRY SERVICES	0.010	0.191			0.201	0.00%
403.07	GWG:LUN	FORESTRY SERVICES	0.010	0.176			0.186	0.00%
403.08	GWG:NAJ	FORESTRY SERVICES		0.167			0.167	0.00%
403.09	GWG:SHA	FORESTRY SERVICES	0.009	0.259			0.268	0.00%
403.10	GWG:TSE	FORESTRY SERVICES	0.025	0.322			0.347	0.00%
403.11	GWG:WAN	FORESTRY SERVICES		0.199			0.199	0.00%
404.01	DZ:SD	FORESTRY SERVICES	4.729	0.877			5.605	0.02%
404.02	GWG:BARA	FORESTRY SERVICES	0.010				0.010	0.00%
404.03	GWG:BIRU	FORESTRY SERVICES	0.002	0.135			0.137	0.00%
404.04	GWG:CHAR	FORESTRY SERVICES	0.020	0.104			0.124	0.00%
404.05	GWG:CHENI	FORESTRY SERVICES	0.019	0.058			0.077	0.00%
404.06	GWG:DEN	FORESTRY SERVICES		0.042			0.042	0.00%
404.07	GWG:DOR	FORESTRY SERVICES		0.129			0.129	0.00%
404.08	GWG:DUMT	FORESTRY SERVICES		0.042			0.042	0.00%
404.09	GWG:YDTSE	FORESTRY SERVICES	0.010	0.067			0.077	0.00%
404.10	GWG:LHA	FORESTRY SERVICES	0.018	0.093			0.111	0.00%
404.12	GWG:UGYEN	FORESTRY SERVICES	0.023	0.140			0.163	0.00%
404.13	GWG:PUG	FORESTRY SERVICES	0.020	0.105			0.124	0.00%
404.14	GWG:SAM	FORESTRY SERVICES	0.014	0.130			0.144	0.00%
404.15	GWG:SIP	FORESTRY SERVICES	0.010				0.010	0.00%
404.16	GWG:TAD	FORESTRY SERVICES	0.003	0.150			0.153	0.00%
404.17	GWG:TEN	FORESTRY SERVICES	0.010	0.117			0.127	0.00%
405.01	DZ:TD	FORESTRY SERVICES	4.281	1.055			5.337	0.02%

SCHEDULE 5: SCHEDULE OF EXPENDITURE SUMMARY BY IMF FUNCTIONAL CLASSIFICATION FOR THE FY 2008-2009								
AU	Administrative Unit	Programme	EXPENDITURE (Nu. in millions)					% of Total
			Current	Capital	Lending	Repay	Total	
405.02	GWG:BEG	FORESTRY SERVICES	0.017	0.068			0.085	0.00%
405.03	GWG:DUG	FORESTRY SERVICES	0.020	0.024			0.044	0.00%
405.04	GWG:BAG	FORESTRY SERVICES	0.015	0.112			0.126	0.00%
405.05	GWG:GOG	FORESTRY SERVICES	0.020	0.025			0.045	0.00%
405.06	GWG:RAG	FORESTRY SERVICES	0.012	0.018			0.030	0.00%
405.07	GWG:KIG	FORESTRY SERVICES		0.019			0.019	0.00%
405.08	GWG:MEG	FORESTRY SERVICES	0.019	0.024			0.043	0.00%
405.09	GWG:PAT	FORESTRY SERVICES	0.016	0.047			0.064	0.00%
405.10	GWG:PGC	FORESTRY SERVICES		0.077			0.077	0.00%
405.11	GWG:SHG	FORESTRY SERVICES	0.016	0.024			0.041	0.00%
405.12	GWG:TSG	FORESTRY SERVICES	0.007	0.064			0.071	0.00%
405.13	GWG:TGR	FORESTRY SERVICES		0.020			0.020	0.00%
406.01	DZ:DDA	FORESTRY SERVICES	3.735	1.114			4.849	0.02%
406.05	GWG:GOSH	FORESTRY SERVICES		0.020			0.020	0.00%
406.06	GWG:KAN	FORESTRY SERVICES		0.037			0.037	0.00%
406.08	GWG:LAJA	FORESTRY SERVICES		0.015			0.015	0.00%
406.11	GWG:T/KHA	FORESTRY SERVICES		0.030			0.030	0.00%
406.13	GWG:DEORALI	FORESTRY SERVICES	0.020	0.030			0.050	0.00%
406.14	GWG:LKHA	FORESTRY SERVICES	0.050				0.050	0.00%
406.15	GWG:NICHULA	FORESTRY SERVICES	0.030	0.055			0.085	0.00%
407.01	DZ:PUN	FORESTRY SERVICES	3.561	1.710			5.272	0.02%
407.02	GWG:CHHU	FORESTRY SERVICES		0.125			0.125	0.00%
407.03	GWG:GOEN	FORESTRY SERVICES		0.100			0.100	0.00%
407.04	GWG:GUMA	FORESTRY SERVICES		0.040			0.040	0.00%
407.05	GWG:KAB	FORESTRY SERVICES		0.110			0.110	0.00%
407.06	GWG:LING	FORESTRY SERVICES		0.040			0.040	0.00%
407.07	GWG:SHE	FORESTRY SERVICES		0.075			0.075	0.00%
407.08	GWG:TALO	FORESTRY SERVICES		0.080			0.080	0.00%
407.09	GWG:TEO	FORESTRY SERVICES		0.180			0.180	0.00%

SCHEDULE 5: SCHEDULE OF EXPENDITURE SUMMARY BY IMF FUNCTIONAL CLASSIFICATION FOR THE FY 2008-2009								
AU	Administrative Unit	Programme	EXPENDITURE (Nu. in millions)					% of Total
			Current	Capital	Lending	Repay	Total	
407.10	GWG:ZOMI	FORESTRY SERVICES		0.020			0.020	0.00%
407.11	BABI	FORESTRY SERVICES		0.120			0.120	0.00%
407.12	TOEBI	FORESTRY SERVICES		0.145			0.145	0.00%
408.01	DZ:WANG	FORESTRY SERVICES	3.861	0.698			4.559	0.02%
408.02	GWG:BJE	FORESTRY SERVICES		0.145			0.145	0.00%
408.04	GWG:DAGA	FORESTRY SERVICES		0.008			0.008	0.00%
408.06	GWG:GASETSHO G	FORESTRY SERVICES	0.087	0.129			0.217	0.00%
408.09	GWG:NAHI	FORESTRY SERVICES		0.055			0.055	0.00%
408.12	GWG:PHOBI	FORESTRY SERVICES		0.030			0.030	0.00%
408.13	GWG:RUEPISA	FORESTRY SERVICES		0.063			0.063	0.00%
408.14	GWG:SEPHU	FORESTRY SERVICES		0.143			0.143	0.00%
408.15	GWG:ATHANG	FORESTRY SERVICES		0.033			0.033	0.00%
409.01	DZ:BUMTHANG	FORESTRY SERVICES	2.048	1.366			3.414	0.01%
409.02	GWG:CHHOEK	FORESTRY SERVICES	0.010	0.210			0.219	0.00%
409.03	GWG:CHHUME	FORESTRY SERVICES	0.003	0.259			0.262	0.00%
409.04	GWG:TANG	FORESTRY SERVICES	0.002	0.142			0.144	0.00%
409.05	GWG:URA	FORESTRY SERVICES		0.034			0.034	0.00%
410.01	DAS	FORESTRY SERVICES	4.808	2.428			7.236	0.03%
410.02	BG	FORESTRY SERVICES	0.040	0.618			0.658	0.00%
410.03	CG	FORESTRY SERVICES	0.010	0.230			0.240	0.00%
410.04	DG	FORESTRY SERVICES		0.309			0.309	0.00%
410.05	DG	FORESTRY SERVICES		0.165			0.165	0.00%
410.07	GG	FORESTRY SERVICES		0.162			0.162	0.00%
410.08	HG	FORESTRY SERVICES	0.010	0.446			0.456	0.00%
410.09	JG	FORESTRY SERVICES		0.050			0.050	0.00%
410.12	S/TAR G	FORESTRY SERVICES	0.010	0.819			0.829	0.00%
410.13	SZG	FORESTRY SERVICES		0.166			0.166	0.00%
410.14	SIN G	FORESTRY SERVICES		0.346			0.346	0.00%

SCHEDULE 5: SCHEDULE OF EXPENDITURE SUMMARY BY IMF FUNCTIONAL CLASSIFICATION FOR THE FY 2008-2009								
AU	Administrative Unit	Programme	EXPENDITURE (Nu. in millions)					% of Total
			Current	Capital	Lending	Repay	Total	
410.16	UG	FORESTRY SERVICES	0.032	0.123			0.155	0.00%
410.17	GWG:TTHANG	FORESTRY SERVICES	0.010	0.195			0.205	0.00%
411.01	DZ:ZD	FORESTRY SERVICES	2.802	0.426			3.228	0.01%
411.02	GWG:BG	FORESTRY SERVICES					0.000	0.00%
411.03	GWG:BG	FORESTRY SERVICES					0.000	0.00%
411.04	GWG:NG	FORESTRY SERVICES					0.000	0.00%
411.05	GWG:NG	FORESTRY SERVICES					0.000	0.00%
411.06	GWG:PG	FORESTRY SERVICES		0.180			0.180	0.00%
411.07	GWG:SG	FORESTRY SERVICES		0.050			0.050	0.00%
411.08	GWG:TG	FORESTRY SERVICES					0.000	0.00%
411.09	GWG:GG	FORESTRY SERVICES		0.180			0.180	0.00%
412.01	DZ:TRONGSA	FORESTRY SERVICES	2.431	3.520			5.952	0.03%
412.02	GWG:DRAGTE	FORESTRY SERVICES	0.010	0.094			0.104	0.00%
412.03	GWG:KORPHU	FORESTRY SERVICES		0.055			0.055	0.00%
412.04	GWG:LANGTH	FORESTRY SERVICES	0.010	0.125			0.135	0.00%
412.05	GWG:NUBI	FORESTRY SERVICES	0.010	0.110			0.120	0.00%
412.06	GWG:TANGBI	FORESTRY SERVICES	0.010	0.176			0.186	0.00%
413.01	DZ:DAL	FORESTRY SERVICES	2.271	0.513			2.785	0.01%
413.02	GWG:GGA	FORESTRY SERVICES		0.061			0.061	0.00%
413.04	GWG:KHO-GA	FORESTRY SERVICES	0.006	0.100			0.106	0.00%
413.06	GWG:MGA	FORESTRY SERVICES		0.066			0.066	0.00%
413.07	GWG:MIN GA	FORESTRY SERVICES		0.569			0.569	0.00%
413.09	GWG:TGA	FORESTRY SERVICES		0.098			0.098	0.00%
414.01	DZ:MONGAR	FORESTRY SERVICES	4.460	1.608			6.068	0.03%
414.02	GWG:BALAM	FORESTRY SERVICES		0.150			0.150	0.00%
414.03	GWG:CHALI	FORESTRY SERVICES		0.149			0.149	0.00%
414.04	GWG:CHASKHAR	FORESTRY SERVICES		0.150			0.150	0.00%
414.05	GWG:DRAMETSE	FORESTRY SERVICES		0.137			0.137	0.00%

SCHEDULE 5: SCHEDULE OF EXPENDITURE SUMMARY BY IMF FUNCTIONAL CLASSIFICATION FOR THE FY 2008-2009								
AU	Administrative Unit	Programme	EXPENDITURE (Nu. in millions)					% of Total
			Current	Capital	Lending	Repay	Total	
414.06	GWG:DREPONG	FORESTRY SERVICES		0.196			0.196	0.00%
414.07	GWG:GONGDUE	FORESTRY SERVICES		0.150			0.150	0.00%
414.08	GWG:JURMEY	FORESTRY SERVICES		0.165			0.165	0.00%
414.09	GWG:KENGKHAR	FORESTRY SERVICES		0.150			0.150	0.00%
414.10	GWG:MONGAR	FORESTRY SERVICES		0.150			0.150	0.00%
414.11	GWG:NGATSHANG	FORESTRY SERVICES		0.107			0.107	0.00%
414.12	GWG:SALENG	FORESTRY SERVICES		0.100			0.100	0.00%
414.13	GWG:SHERIMUNG	FORESTRY SERVICES		0.148			0.148	0.00%
414.14	GWG:ILAMBI GE	FORESTRY SERVICES		0.200			0.200	0.00%
414.15	GWG:THANGRONG	FORESTRY SERVICES		0.100			0.100	0.00%
414.16	GWG:TSAKALING	FORESTRY SERVICES		0.100			0.100	0.00%
414.17	GWG:TSAMANG	FORESTRY SERVICES		0.077			0.077	0.00%
414.18	NARANG GEWOG, MONGAR	FORESTRY SERVICES		0.132			0.132	0.00%
415.01	DZ:PEMAGATSHEL	FORESTRY SERVICES	2.281	0.829			3.110	0.01%
416.01	DZ:DASJ	FORESTRY SERVICES	4.111	1.111			5.223	0.02%
416.08	GWG:MG	FORESTRY SERVICES		0.080			0.080	0.00%
416.10	GWG:OG	FORESTRY SERVICES		0.080			0.080	0.00%
416.13	DEOTHANG GEWOG	FORESTRY SERVICES		0.090			0.090	0.00%
417.01	DZ	FORESTRY SERVICES	5.957	4.913			10.870	0.05%
417.02	GWG:BARTSHAM	FORESTRY SERVICES	0.015	0.050			0.065	0.00%
417.03	GWG:BIDUNG	FORESTRY SERVICES		0.528			0.528	0.00%
417.04	GWG:KANGLUNG	FORESTRY SERVICES		0.159			0.159	0.00%
417.05	GWG:KANGPARA	FORESTRY SERVICES	0.015	0.291			0.306	0.00%
417.07	GWG:LUMANG	FORESTRY SERVICES		0.100			0.100	0.00%
417.08	GWG:MERAK	FORESTRY SERVICES		0.380			0.380	0.00%
417.10	GWG:PHONGMEY	FORESTRY SERVICES		0.417			0.417	0.00%
417.11	GWG:RADHI	FORESTRY SERVICES		0.195			0.195	0.00%
417.12	GWG:SAKTEN	FORESTRY SERVICES		0.345			0.345	0.00%

SCHEDULE 5: SCHEDULE OF EXPENDITURE SUMMARY BY IMF FUNCTIONAL CLASSIFICATION FOR THE FY 2008-2009								
AU	Administrative Unit	Programme	EXPENDITURE (Nu. in millions)					% of Total
			Current	Capital	Lending	Repay	Total	
417.13	GWG:SAMKHAR	FORESTRY SERVICES	0.015	0.076			0.091	0.00%
417.14	GWG:SHONGPHU	FORESTRY SERVICES		0.432			0.432	0.00%
417.15	GWG:THRIMSHING	FORESTRY SERVICES		0.208			0.208	0.00%
417.16	GWG:UZORONG	FORESTRY SERVICES		0.095			0.095	0.00%
417.17	GWG:YANGNEER	FORESTRY SERVICES		0.592			0.592	0.00%
418.01	DZ:THIMPHU	FORESTRY SERVICES	3.946	1.293			5.239	0.02%
418.03	GWG:CHANG	FORESTRY SERVICES	0.007	0.150			0.157	0.00%
418.04	GWG:DAGALA	FORESTRY SERVICES		0.030			0.030	0.00%
418.05	GWG:GAYNEY	FORESTRY SERVICES		0.102			0.102	0.00%
418.06	GWG:KAWANG	FORESTRY SERVICES	0.017	0.222			0.239	0.00%
418.07	GWG:LINGSH	FORESTRY SERVICES		0.020			0.020	0.00%
418.08	GWG:MEWANG	FORESTRY SERVICES	0.025	0.134			0.159	0.00%
418.09	GWG:NARO	FORESTRY SERVICES		0.245			0.245	0.00%
418.10	GWG:SOE	FORESTRY SERVICES		0.010			0.010	0.00%
419.01	DZ:GADZONG	FORESTRY SERVICES	1.501	0.706			2.207	0.01%
419.02	GWG:KHAME	FORESTRY SERVICES	0.044	0.121			0.165	0.00%
419.03	GWG:KHATOE	FORESTRY SERVICES		0.170			0.170	0.00%
419.04	GWG:LAYA	FORESTRY SERVICES	0.064	0.150			0.214	0.00%
419.05	GWG:LUNANA	FORESTRY SERVICES					0.000	0.00%
420.01	DZ:YANGTSE	FORESTRY SERVICES	2.481	7.139			9.620	0.04%
420.03	GWG: JAMKH	FORESTRY SERVICES		0.194			0.194	0.00%
420.04	GWG: KHAMD	FORESTRY SERVICES		0.200			0.200	0.00%
420.05	GWG: RAMJA	FORESTRY SERVICES					0.000	0.00%
<b>Total of Forestry Services</b>			<b>371.482</b>	<b>176.982</b>	<b>0.000</b>	<b>0.000</b>	<b>548.464</b>	<b>2.38%</b>
<b>Total of RNR Services</b>			<b>1,144.488</b>	<b>1,127.704</b>	<b>0.000</b>	<b>0.000</b>	<b>2,272.192</b>	<b>9.86%</b>
Fuel and Energy Services								
206.01	MEA	ENERGY SERVICES	47.623	585.422			633.046	2.71%
<b>Total of Fuel and Energy Services</b>			<b>47.623</b>	<b>585.422</b>	<b>0.000</b>	<b>0.000</b>	<b>633.046</b>	<b>2.71%</b>



SCHEDULE 5: SCHEDULE OF EXPENDITURE SUMMARY BY IMF FUNCTIONAL CLASSIFICATION FOR THE FY 2008-2009								
			EXPENDITURE (Nu. in millions)					% of
AU	Administrative Unit	Programme	Current	Capital	Lending	Repay	Total	Total
Mining, Manufacturing & Industries Services								
206.01	MEA	GENERAL ADMINISTRATION AND DIRECTION SERVICES	48.725	22.548			71.273	0.31%
206.01	MEA	GEOLOGY AND MINES SERVICES	45.773	9.688			55.460	0.24%
206.01	MEA	INDUSTRIES SERVICES	16.534	38.870			55.404	0.24%
Total of Mining, Manufacturing & Industries Services			111.032	71.106	0.000	0.000	182.138	0.79%
Transportation and Communication Services								
Transportation Services								
208.01	MoWHS	ROADS & BRIDGES SERVICES	225.355	1,604.493			1,829.848	7.87%
209.01	MoIC	CIVIL AVIATION SERVICES	36.820	27.720			64.540	0.28%
209.01	MoIC	ROAD SAFETY AND TRANSPORT SERVICES	30.475	8.167			38.642	0.17%
401.03	GWG:BOG	ROADS & BRIDGES SERVICES		0.032			0.032	0.00%
401.10	GWG:MEG	ROADS & BRIDGES SERVICES		0.033			0.033	0.00%
402.02	GWG:BJE	ROADS & BRIDGES SERVICES		0.051			0.051	0.00%
402.03	GWG:KSH	ROADS & BRIDGES SERVICES		0.044			0.044	0.00%
402.06	GWG:USE	ROADS & BRIDGES SERVICES		0.228			0.228	0.00%
402.07	GAKEYLING	ROADS & BRIDGES SERVICES					0.000	0.00%
403.03	GWG:DOG	ROADS & BRIDGES SERVICES					0.000	0.00%
403.04	GWG:DOT	ROADS & BRIDGES SERVICES		0.660			0.660	0.00%
403.06	GWG:LAN	ROADS & BRIDGES SERVICES		0.098			0.098	0.00%
403.07	GWG:LUN	ROADS & BRIDGES SERVICES					0.000	0.00%
403.08	GWG:NAJ	ROADS & BRIDGES SERVICES		0.100			0.100	0.00%
403.09	GWG:SHA	ROADS & BRIDGES SERVICES		0.383			0.383	0.00%
403.10	GWG:TSE	ROADS & BRIDGES SERVICES		0.040			0.040	0.00%
404.03	GWG:BIRU	ROADS & BRIDGES SERVICES		0.034			0.034	0.00%
404.05	GWG:CHENI	ROADS & BRIDGES SERVICES		0.007			0.007	0.00%
404.07	GWG:DOR	ROADS & BRIDGES SERVICES					0.000	0.00%
404.13	GWG:PUG	ROADS & BRIDGES SERVICES		0.469			0.469	0.00%
404.15	GWG:SIP	ROADS & BRIDGES SERVICES					0.000	0.00%

SCHEDULE 5: SCHEDULE OF EXPENDITURE SUMMARY BY IMF FUNCTIONAL CLASSIFICATION FOR THE FY 2008-2009								
AU	Administrative Unit	Programme	EXPENDITURE (Nu. in millions)					% of Total
			Current	Capital	Lending	Repay	Total	
404.17	GWG:TEN	ROADS & BRIDGES SERVICES		1.024			1.024	0.00%
405.02	GWG:BEG	ROADS & BRIDGES SERVICES					0.000	0.00%
405.03	GWG:DUG	ROADS & BRIDGES SERVICES					0.000	0.00%
405.09	GWG:PAT	ROADS & BRIDGES SERVICES					0.000	0.00%
405.10	GWG:PGC	ROADS & BRIDGES SERVICES		0.046			0.046	0.00%
405.13	GWG:TGR	ROADS & BRIDGES SERVICES		0.016			0.016	0.00%
406.02	GWG:DOR	ROADS & BRIDGES SERVICES		1.211			1.211	0.01%
406.03	GWG:DRU	ROADS & BRIDGES SERVICES					0.000	0.00%
406.08	GWG:LAJA	ROADS & BRIDGES SERVICES					0.000	0.00%
406.09	GWG:T/DING	ROADS & BRIDGES SERVICES					0.000	0.00%
406.11	GWG:T/KHA	ROADS & BRIDGES SERVICES		0.049			0.049	0.00%
406.15	GWG:NICHULA	ROADS & BRIDGES SERVICES		0.080			0.080	0.00%
407.09	GWG:TEO	ROADS & BRIDGES SERVICES	0.049				0.049	0.00%
407.10	GWG:ZOMI	ROADS & BRIDGES SERVICES		0.005			0.005	0.00%
409.02	GWG:CHHOEK	ROADS & BRIDGES SERVICES		0.929			0.929	0.00%
409.03	GWG:CHHUME	ROADS & BRIDGES SERVICES		0.043			0.043	0.00%
409.05	GWG:URA	ROADS & BRIDGES SERVICES		0.312			0.312	0.00%
410.08	HG	ROADS & BRIDGES SERVICES		0.096			0.096	0.00%
410.09	JG	ROADS & BRIDGES SERVICES		0.050			0.050	0.00%
410.13	SZG	ROADS & BRIDGES SERVICES					0.000	0.00%
410.16	UG	ROADS & BRIDGES SERVICES		0.512			0.512	0.00%
411.03	GWG:BG	ROADS & BRIDGES SERVICES		0.140			0.140	0.00%
411.04	GWG:NG	ROADS & BRIDGES SERVICES					0.000	0.00%
411.05	GWG:NG	ROADS & BRIDGES SERVICES					0.000	0.00%
411.06	GWG:PG	ROADS & BRIDGES SERVICES					0.000	0.00%
411.09	GWG:GG	ROADS & BRIDGES SERVICES		0.198			0.198	0.00%
412.03	GWG:KORPHU	ROADS & BRIDGES SERVICES		0.800			0.800	0.00%
412.04	GWG:LANGTH	ROADS & BRIDGES SERVICES		0.115			0.115	0.00%

SCHEDULE 5: SCHEDULE OF EXPENDITURE SUMMARY BY IMF FUNCTIONAL CLASSIFICATION FOR THE FY 2008-2009								
AU	Administrative Unit	Programme	EXPENDITURE (Nu. in millions)					% of Total
			Current	Capital	Lending	Repay	Total	
412.05	GWG:NUBI	ROADS & BRIDGES SERVICES		0.050			0.050	0.00%
413.01	DZ:DAL	ROADS & BRIDGES SERVICES		0.643			0.643	0.00%
413.04	GWG:KHO-GA	ROADS & BRIDGES SERVICES		0.280			0.280	0.00%
413.05	GWG:KUR-GA	ROADS & BRIDGES SERVICES					0.000	0.00%
413.08	GWG:MET GA	ROADS & BRIDGES SERVICES					0.000	0.00%
414.02	GWG:BALAM	ROADS & BRIDGES SERVICES					0.000	0.00%
414.05	GWG:DRAMETSE	ROADS & BRIDGES SERVICES		0.246			0.246	0.00%
414.06	GWG:DREPONG	ROADS & BRIDGES SERVICES		0.098			0.098	0.00%
414.07	GWG:GONGDUE	ROADS & BRIDGES SERVICES		0.040			0.040	0.00%
414.08	GWG:JURMEY	ROADS & BRIDGES SERVICES		0.150			0.150	0.00%
414.09	GWG:KENGKHAR	ROADS & BRIDGES SERVICES					0.000	0.00%
414.12	GWG:SALENG	ROADS & BRIDGES SERVICES					0.000	0.00%
414.13	GWG:SHERIMUNG	ROADS & BRIDGES SERVICES		0.162			0.162	0.00%
414.14	GWG:ILAMBI GE	ROADS & BRIDGES SERVICES					0.000	0.00%
414.15	GWG:THANGRONG	ROADS & BRIDGES SERVICES		0.063			0.063	0.00%
414.16	GWG:TSAKALING	ROADS & BRIDGES SERVICES		0.030			0.030	0.00%
414.17	GWG:TSAMANG	ROADS & BRIDGES SERVICES		0.241			0.241	0.00%
415.04	GWG:DUNG	ROADS & BRIDGES SERVICES		0.068			0.068	0.00%
415.06	GWG:SHU	ROADS & BRIDGES SERVICES					0.000	0.00%
415.09	DECH GEWOG	ROADS & BRIDGES SERVICES		0.023			0.023	0.00%
415.11	NANONG	ROADS & BRIDGES SERVICES		0.044			0.044	0.00%
415.12	CHHOKHOR	ROADS & BRIDGES SERVICES		0.022			0.022	0.00%
416.01	DZ:DASJ	ROADS & BRIDGES SERVICES	0.106				0.106	0.00%
416.02	GWG:PG	ROADS & BRIDGES SERVICES					0.000	0.00%
416.06	GWG:LG	ROADS & BRIDGES SERVICES		0.030			0.030	0.00%
416.07	GWG:LAURI	ROADS & BRIDGES SERVICES		0.053			0.053	0.00%
416.10	GWG:OG	ROADS & BRIDGES SERVICES		0.243			0.243	0.00%
416.12	GWG:SERTHI	ROADS & BRIDGES SERVICES		0.205			0.205	0.00%

SCHEDULE 5: SCHEDULE OF EXPENDITURE SUMMARY BY IMF FUNCTIONAL CLASSIFICATION FOR THE FY 2008-2009								
AU	Administrative Unit	Programme	EXPENDITURE (Nu. in millions)					% of Total
			Current	Capital	Lending	Repay	Total	
417.10	GWG:PHONGMEY	ROADS & BRIDGES SERVICES		0.164			0.164	0.00%
417.11	GWG:RADHI	ROADS & BRIDGES SERVICES		0.020			0.020	0.00%
417.12	GWG:SAKTEN	ROADS & BRIDGES SERVICES					0.000	0.00%
417.14	GWG:SHONGPHU	ROADS & BRIDGES SERVICES		0.098			0.098	0.00%
417.15	GWG:THRIMSHING	ROADS & BRIDGES SERVICES		0.050			0.050	0.00%
417.16	GWG:UZORONG	ROADS & BRIDGES SERVICES		0.096			0.096	0.00%
417.17	GWG:YANGNEER	ROADS & BRIDGES SERVICES					0.000	0.00%
418.04	GWG:DAGALA	ROADS & BRIDGES SERVICES					0.000	0.00%
418.07	GWG:LINGSH	ROADS & BRIDGES SERVICES		0.515			0.515	0.00%
418.09	GWG:NARO	ROADS & BRIDGES SERVICES		0.574			0.574	0.00%
418.10	GWG:SOE	ROADS & BRIDGES SERVICES		0.200			0.200	0.00%
419.03	GWG:KHATOE	ROADS & BRIDGES SERVICES		0.178			0.178	0.00%
419.04	GWG:LAYA	ROADS & BRIDGES SERVICES	0.025				0.025	0.00%
419.05	GWG:LUNANA	ROADS & BRIDGES SERVICES		0.160			0.160	0.00%
420.02	GWG: BUMDE	ROADS & BRIDGES SERVICES		0.016			0.016	0.00%
420.03	GWG: JAMKH	ROADS & BRIDGES SERVICES		0.250			0.250	0.00%
420.04	GWG: KHAMD	ROADS & BRIDGES SERVICES		0.150			0.150	0.00%
420.06	GWG: TOETS	ROADS & BRIDGES SERVICES		0.464			0.464	0.00%
420.07	GWG: TONGS	ROADS & BRIDGES SERVICES		0.018			0.018	0.00%
<b>Total of Transportation Services</b>			<b>292.831</b>	<b>1,653.829</b>	<b>0.000</b>	<b>0.000</b>	<b>1,946.660</b>	<b>8.38%</b>
Communication Services								
128.01	BICMA	GENERAL ADMINISTRATION AND DIRECTION SERVICES	6.652	7.989			14.641	0.06%
209.01	MoIC	GENERAL ADMINISTRATION AND DIRECTION SERVICES	20.988	2.824			23.813	0.10%
209.01	MoIC	INFORMATION AND TECHNOLOGY SERVICES	20.032	26.548			46.581	0.20%
209.01	MoIC	INFORMATION AND MEDIA SERVICES	3.145	15.250			18.395	0.08%
<b>Total of Communication Services</b>			<b>50.818</b>	<b>52.611</b>	<b>0.000</b>	<b>0.000</b>	<b>103.430</b>	<b>0.45%</b>
<b>Total of Transportation and Communication Services</b>			<b>343.649</b>	<b>1,706.440</b>	<b>0.000</b>	<b>0.000</b>	<b>2,050.089</b>	<b>8.83%</b>

SCHEDULE 5: SCHEDULE OF EXPENDITURE SUMMARY BY IMF FUNCTIONAL CLASSIFICATION FOR THE FY 2008-2009								
			EXPENDITURE (Nu. in millions)					% of
AU	Administrative Unit	Programme	Current	Capital	Lending	Repay	Total	Total
Other Economic Services								
133.01	TCB	GENERAL ADMINISTRATION AND DIRECTION SERVICES	28.970	72.932			101.902	0.44%
206.01	MEA	TRADE SERVICES	10.516	1.655			12.170	0.05%
212.01	MoLHR	GENERAL ADMINISTRATION AND DIRECTION SERVICES	15.507	9.621			25.129	0.11%
212.01	MoLHR	HUMAN RESOURCES SERVICES	94.203	66.685			160.888	0.70%
212.01	MoLHR	DEPARTMENT OF OCCUPATIONAL STANDARDS	3.220	5.601			8.820	0.04%
212.01	MoLHR	LABOUR SERVICES	6.199	2.166			8.366	0.04%
212.01	MoLHR	EMPLOYMENT SERVICES	13.025	14.477			27.502	0.12%
Total of Other Economic Services			171.641	173.136	0.000	0.000	344.776	1.50%
GRAND TOTAL			11,061.433	9,829.144	92.815	2,051.632	23,035.024	99.72%

<b>Schedule 6: SCHEDULE OF NON-REVENUE DEPOSITS DURING THE FISCAL YEAR 2008-2009</b>		
Sl.No.	Branch Name	Nu. in million
1	Bumthang	1.397
2	Dagana	3.563
3	Gedu	1.034
4	Gelephu	2.695
5	Haa	0.402
6	Monggar	3.812
7	Paro	2.407
8	Pema Gatsel	1.505
9	Phuentsholing	55.237
10	Punakha	0.333
11	Samdrup Jongkhar	1.697
12	Samtse	5.736
13	Sarpang	70.28
14	Tashi Yangtse	1.251
15	Tashigang	12.565
16	Thimphu	422.529
17	Trongsa	7.573
18	Tsimasham	11.947
19	Tsirang	1.392
20	Wangdue Phodrang	12.438
21	Zhemgang	1.457
	<b>Total</b>	<b>621.250</b>
<u>Source:</u> Bank of Bhutan, HQ, Phuntsholing		

Schedule 7: SCHEDULE OF OTHER RECOVERIES AND REMITTANCES DURING THE FY 2008-09				
AU Code	Administrative Unit	Recoveries	Remittances	Net
101.01	HIS MAJESTY'S SECRETARIAT (4TH KING)	1.371	1.371	0.000
102.01	NATIONAL ASSEMBLY OF BHUTAN	6.817	6.817	0.000
103.01	NATIONAL COUNCIL OF BHUTAN	3.912	3.912	0.000
104.01	COUNCIL FOR RELIGIOUS AFFAIRS	1.895	1.895	0.000
106.01	JUDICIARY	19.668	19.628	0.039
107.01	GROSS NATIONAL HAPPINESS COMMISSION	2.735	2.730	0.006
108.01	ROYAL AUDIT AUTHORITY	10.301	10.300	0.001
109.01	ROYAL CIVIL SERVICE COMMISSION	2.303	2.295	0.008
111.01	BHUTAN OLYMPIC COMMITTEE	0.726	0.726	0.000
114.01	NATIONAL ENVIRONMENT COMMISSION	1.907	1.907	0.000
115.01	ROYAL INSTITUTE OF MANAGEMENT	5.857	5.857	0.000
116.01	CENTRE FOR BHUTAN STUDIES	0.797	0.764	0.033
118.01	CABINET SECRETARIAT	1.374	1.374	0.000
120.01	OFFICE OF THE ATTORNEY GENERAL	1.035	1.035	0.000
121.01	ROYAL UNIVERSITY OF BHUTAN	29.626	28.962	0.665
122.01	NATIONAL STATISTICAL BUREAU	1.222	1.217	0.006
123.01	OFFICE OF THE ANTI-CORRUPTION COMMISSION	1.845	1.845	0.000
124.01	OFFICE OF THE ELECTION COMMISSION	2.483	1.867	0.616
126.01	BHUTAN NARCOTIC CONTROL AGENCY	0.318	0.317	0.001
127.01	HIS MAJESTY'S SECRETARIAT	0.759	0.755	0.004
128.01	BHUTAN INFO. COMMUNICATION MEDIA AUTHORITY	0.874	0.874	0.000
129.01	DZONGKHAG DEVELOPMENT COMMISSION	1.069	1.069	0.000
130.01	NATIONAL LAND COMMISSION	7.075	7.072	0.004
131.01	THIMPHU THROMDEY SCHOOLS	39.812	39.756	0.056
132.01	DRUG REGULATORY AUTHORITY	0.358	0.358	0.000
133.01	TOURISM COUNCIL OF BHUTAN	2.871	2.822	0.049
134.01	NATIONAL COMMISSION FOR WOMEN AND CHILDREN	0.269	0.269	0.000
201.01	MINISTRY OF HOME AND CULTURAL AFFAIRS	137.205	134.666	2.539
202.01	MINISTRY OF FINANCE	37.297	37.275	0.022
203.01	MINISTRY OF FOREIGN AFFAIRS	12.110	12.088	0.022
205.01	MINISTRY OF AGRICULTURE	93.800	93.050	0.750
206.01	MINISTRY OF ECONOMIC AFFAIRS	22.017	22.146	-0.129
208.01	MINISTRY OF WORKS AND HUMAN SETTLEMENT	62.451	59.630	2.821
209.01	MINISTRY OF INFORMATION AND COMMUNICATIONS	14.644	14.452	0.192
210.01	MINISTRY OF HEALTH	50.033	50.891	-0.858
211.01	MINISTRY OF EDUCATION	11.990	12.014	-0.024
212.01	MINISTRY OF LABOUR AND HUMAN RESOURCES	13.992	14.062	-0.070
401.00	DZONGKHAG CHHUKHA CONSOLIDATED	33.501	32.552	0.949
402.00	DZONGKHAG HAA CONSOLIDATED	14.871	14.871	0.000
403.00	DZONGKHAG PARO CONSOLIDATED	37.020	36.883	0.137
404.00	DZONGKHAG SAMTSE CONSOLIDATED	24.642	25.301	-0.660
405.00	DZONGKHAG TSIRANG CONSOLIDATED	16.041	16.041	0.000
406.00	DZONGKHAG DAGANA CONSOLIDATED	17.937	17.937	0.000
407.00	DZONGKHAG PUNAKHA CONSOLIDATED	24.642	24.272	0.370
408.00	DZONGKHAG WANGDUE PHODRANG CONSOLIDATED	22.982	22.890	0.092
409.00	DZONGKHAG BUMTHANG CONSOLIDATED	18.982	20.324	-1.342
410.00	DZONGKHAG SARPANG CONSOLIDATED	23.190	23.246	-0.056
411.00	DZONGKHAG ZHEMGANG CONSOLIDATED	15.938	15.938	0.000
412.00	DZONGKHAG TRONGSA CONSOLIDATED	17.372	17.258	0.114
413.00	DZONGKHAG LHUENTSE CONSOLIDATED	12.447	11.648	0.799
414.00	DZONGKHAG MONGAR CONSOLIDATED	24.117	23.914	0.204
415.00	DZONGKHAG PEMAGATSHEL CONSOLIDATED	16.635	17.299	-0.664
416.00	DZONGKHAG SAMDRUP JONGKHAR CONSOLIDATED	18.607	18.601	0.006
417.00	DZONGKHAG TRASHIGANG CONSOLIDATED	28.141	28.032	0.109
418.00	DZONGKHAG THIMPHU CONSOLIDATED	13.561	18.908	-5.346
419.00	DZONGKHAG GASA CONSOLIDATED	5.037	5.054	-0.017
420.00	DZONGKHAG TRASHIYANGTSE CONSOLIDATED	14.815	14.849	-0.034
	<b>TOTAL</b>	<b>1,005.298</b>	<b>1,003.884</b>	<b>1.414</b>

Schedule 8: SCHEDULE OF REVENUE RECEIPTS AND REMITTANCES DURING THE FY 2008-09				
AU Code	Administrative Unit	Receipts	Remittances	Net
101.01	HIS MAJESTY'S SECRETARIAT (4TH KING)	1.141	1.141	-
102.01	NATIONAL ASSEMBLY OF BHUTAN	3.969	3.969	-
103.01	NATIONAL COUNCIL OF BHUTAN	3.210	3.210	-
104.01	COUNCIL FOR RELIGIOUS AFFAIRS	1.387	1.387	-
106.01	JUDICIARY	5.077	5.072	0.006
107.01	GROSS NATIONAL HAPPINESS COMMISSION	1.309	1.308	0.001
108.01	ROYAL AUDIT AUTHORITY	3.014	3.014	-
109.01	ROYAL CIVIL SERVICE COMMISSION	1.265	1.265	-
111.01	BHUTAN OLYMPIC COMMITTEE	0.573	0.573	-
114.01	NATIONAL ENVIRONMENT COMMISSION	1.232	1.232	-
115.01	ROYAL INSTITUTE OF MANAGEMENT	2.234	2.234	-
116.01	CENTRE FOR BHUTAN STUDIES	0.460	0.444	0.017
118.01	CABINET SECRETARIAT	1.243	1.243	-
120.01	OFFICE OF THE ATTORNEY GENERAL	0.418	0.418	-
121.01	ROYAL UNIVERSITY OF BHUTAN	18.779	18.779	-
122.01	NATIONAL STATISTICAL BUREAU	0.777	0.777	-
123.01	OFFICE OF THE ANTI-CORRUPTION COMMISSION	0.793	0.793	-
124.01	OFFICE OF THE ELECTION COMMISSION	0.699	0.699	-
126.01	BHUTAN NARCOTIC CONTROL AGENCY	0.198	0.198	-
127.01	HIS MAJESTY'S SECRETARIAT	1.038	1.038	-
128.01	BHUTAN INFORMATION COMMUNICATION MEDIA AUTHORITY	0.371	0.371	-
129.01	DZONGKHAG DEVELOPMENT COMMISSION	0.603	0.602	0.001
130.01	NATIONAL LAND COMMISSION	4.558	4.558	-
131.01	THIMPHU THROMDEY SCHOOLS	10.967	10.967	-
132.01	DRUG REGULATORY AUTHORITY	0.217	0.217	-
133.01	TOURISM COUNCIL OF BHUTAN	2.251	2.252	- 0.001
134.01	NATIONAL COMMISSION FOR WOMEN AND CHILDREN	0.281	0.281	-
201.01	MINISTRY OF HOME AND CULTURAL AFFAIRS	13.494	13.494	-
202.01	MINISTRY OF FINANCE	13.835	13.834	0.001
203.01	MINISTRY OF FOREIGN AFFAIRS	5.701	5.701	-
205.01	MINISTRY OF AGRICULTURE	35.669	35.688	- 0.019
206.01	MINISTRY OF ECONOMIC AFFAIRS	9.810	9.759	0.051
208.01	MINISTRY OF WORKS AND HUMAN SETTLEMENT	56.414	56.412	0.002
209.01	MINISTRY OF INFORMATION AND COMMUNICATIONS	6.070	6.070	-
210.01	MINISTRY OF HEALTH	39.035	38.727	0.308
211.01	MINISTRY OF EDUCATION	13.590	13.590	-
212.01	MINISTRY OF LABOUR AND HUMAN RESOURCES	5.894	5.871	0.023
401.00	DZONGKHAG CHHUKHA CONSOLIDATED	15.892	15.894	- 0.002
402.00	DZONGKHAG HAA CONSOLIDATED	4.009	4.009	-
403.00	DZONGKHAG PARO CONSOLIDATED	13.675	13.675	-
404.00	DZONGKHAG SAMTSE CONSOLIDATED	11.072	11.072	-
405.00	DZONGKHAG TSIRANG CONSOLIDATED	8.288	8.288	-
406.00	DZONGKHAG DAGANA CONSOLIDATED	6.886	6.886	-
407.00	DZONGKHAG PUNAKHA CONSOLIDATED	8.137	8.137	-
408.00	DZONGKHAG WANGDUE PHODRANG CONSOLIDATED	7.193	7.193	-
409.00	DZONGKHAG BUMTHANG CONSOLIDATED	5.076	5.076	-
410.00	DZONGKHAG SARPANG CONSOLIDATED	7.336	7.336	-
411.00	DZONGKHAG ZHEMGANG CONSOLIDATED	6.246	6.246	-
412.00	DZONGKHAG TRONGSA CONSOLIDATED	6.318	6.318	-
413.00	DZONGKHAG LHUENTSE CONSOLIDATED	6.477	6.477	-
414.00	DZONGKHAG MONGAR CONSOLIDATED	10.621	10.621	-
415.00	DZONGKHAG PEMAGATSHEL CONSOLIDATED	8.313	8.313	-
416.00	DZONGKHAG SAMDRUP JONGKHAR CONSOLIDATED	6.614	6.611	0.003
417.00	DZONGKHAG TRASHIGANG CONSOLIDATED	12.392	12.396	- 0.004
418.00	DZONGKHAG THIMPHU CONSOLIDATED	4.582	4.584	- 0.002
419.00	DZONGKHAG GASA CONSOLIDATED	1.466	1.459	0.007
420.00	DZONGKHAG TRASHIYANGTSE CONSOLIDATED	6.334	6.334	-
	<b>TOTAL</b>	<b>424.503</b>	<b>424.112</b>	<b>0.391</b>



Schedule 9: SCHEDULE OF MISCELLANEOUS RECEIPTS AND PAYMENTS DURING THE FY 2008-09				
AU Code	Administrative Unit Name	(Nu. in million)		
		Receipts	Payments	Net
101.01	HIS MAJESTY'S SECRETARIAT (4TH KING)	0.000	0.046	-0.046
102.01	NATIONAL ASSEMBLY OF BHUTAN	0.423	0.437	-0.014
103.01	NATIONAL COUNCIL OF BHUTAN	0.123	1.867	-1.744
104.01	COUNCIL FOR RELIGIOUS AFFAIRS	2.865	31.300	-28.435
106.01	JUDICIARY	0.258	2.288	-2.030
107.01	GROSS NATIONAL HAPPINESS COMMISSION	0.004	0.686	-0.682
108.01	ROYAL AUDIT AUTHORITY	0.319	4.446	-4.127
109.01	ROYAL CIVIL SERVICE COMMISSION	4.327	11.072	-6.745
111.01	BHUTAN OLYMPIC COMMITTEE	0.230	0.116	0.114
114.01	NATIONAL ENVIRONMENT COMMISSION	1.647	2.420	-0.773
115.01	ROYAL INSTITUTE OF MANAGEMENT	0.000	0.049	-0.049
116.01	CENTRE FOR BHUTAN STUDIES	2.369	5.606	-3.236
118.01	CABINET SECRETARIAT	0.000	0.058	-0.058
120.01	OFFICE OF THE ATTORNEY GENERAL	0.000	0.008	-0.008
121.01	ROYAL UNIVERSITY OF BHUTAN	11.531	29.200	-17.668
122.01	NATIONAL STATISTICAL BUREAU	0.005	5.121	-5.116
123.01	OFFICE OF THE ANTI-CORRUPTION COMMISSION	0.000	3.404	-3.404
124.01	OFFICE OF THE ELECTION COMMISSION	0.000	0.777	-0.777
126.01	BHUTAN NARCOTIC CONTROL AGENCY	0.415	0.907	-0.492
127.01	HIS MAJESTY'S SECRETARIAT	1.819	11.779	-9.960
128.01	BHUTAN INFO. COMMUNICATION MEDIA AUTHORITY	0.000	0.356	-0.356
129.01	DZONGKHAG DEVELOPMENT COMMISSION	0.000	0.298	-0.298
130.01	NATIONAL LAND COMMISSION	1.572	2.560	-0.988
131.01	THIMPHU THROMDEY SCHOOLS	1.693	8.510	-6.818
132.01	DRUG REGULATORY AUTHORITY	1.166	1.665	-0.499
133.01	TOURISM COUNCIL OF BHUTAN	0.262	65.124	-64.862
134.01	NATIONAL COMMISSION FOR WOMEN AND CHILDREN	0.168	0.168	0.000
201.01	MINISTRY OF HOME AND CULTURAL AFFAIRS	10.449	62.091	-51.642
202.01	MINISTRY OF FINANCE	4.381	31.074	-26.693
203.01	MINISTRY OF FOREIGN AFFAIRS	22.045	56.348	-34.303
205.01	MINISTRY OF AGRICULTURE	14.024	110.117	-96.092
206.01	MINISTRY OF ECONOMIC AFFAIRS	2.548	38.955	-36.408
208.01	MINISTRY OF WORKS AND HUMAN SETTLEMENT	22.156	453.461	-431.305
209.01	MINISTRY OF INFORMATION AND COMMUNICATIONS	10.040	18.496	-8.456
210.01	MINISTRY OF HEALTH	3.735	39.913	-36.178
211.01	MINISTRY OF EDUCATION	3.078	79.353	-76.275
212.01	MINISTRY OF LABOUR AND HUMAN RESOURCES	2.440	8.167	-5.726
401.00	DZONGKHAG CHHUKHA CONSOLIDATED	0.341	17.668	-17.327
402.00	DZONGKHAG HAA CONSOLIDATED	0.743	6.200	-5.457
403.00	DZONGKHAG PARO CONSOLIDATED	3.268	23.301	-20.033
404.00	DZONGKHAG SAMTSE CONSOLIDATED	0.410	32.340	-31.931
405.00	DZONGKHAG TSIRANG CONSOLIDATED	6.927	20.149	-13.222
406.00	DZONGKHAG DAGANA CONSOLIDATED	0.102	11.835	-11.733
407.00	DZONGKHAG PUNAKHA CONSOLIDATED	1.037	14.268	-13.231
408.00	DZONGKHAG WANGDUE PHODRANG CONSOLIDATED	0.187	17.132	-16.945
409.00	DZONGKHAG BUMTHANG CONSOLIDATED	1.754	13.698	-11.945
410.00	DZONGKHAG SARPANG CONSOLIDATED	5.967	14.141	-8.174
411.00	DZONGKHAG ZHEMGANG CONSOLIDATED	2.726	8.427	-5.701
412.00	DZONGKHAG TRONGSA CONSOLIDATED	4.997	21.034	-16.037
413.00	DZONGKHAG LHUENTSE CONSOLIDATED	0.000	7.902	-7.902
414.00	DZONGKHAG MONGAR CONSOLIDATED	0.813	14.978	-14.165
415.00	DZONGKHAG PEMAGATSHEL CONSOLIDATED	3.440	18.592	-15.152
416.00	DZONGKHAG SAMDRUP JONGKHAR CONSOLIDATED	0.311	21.984	-21.673
417.00	DZONGKHAG TRASHIGANG CONSOLIDATED	3.684	23.596	-19.912
418.00	DZONGKHAG THIMPHU CONSOLIDATED	3.016	22.156	-19.139
419.00	DZONGKHAG GASA CONSOLIDATED	0.130	3.097	-2.967
420.00	DZONGKHAG TRASHIYANGTSE CONSOLIDATED	0.443	15.166	-14.722
	<b>TOTAL</b>	<b>166.390</b>	<b>1,415.909</b>	<b>-1,249.518</b>

Schedule 10: SCHEDULE OF RELEASES AGAINST DISHONoured CHEQUES OF 2008-2009					
Sl.No.	Account Numbers	Account Type	Dispatch Date	Dispatch No.	Nu. in million
1	102.01/01	LC	21/08/2009	RL15910	0.060
2	102.01/01	LC	07/08/2009	RL15707	0.093
3	102.01/01/1930	PLC	28/08/2009	RL16017	0.031
4	103.01/01	LC	12/10/2009	RL16540	0.004
5	103.01/01	LC	02/10/2009	RL16408	0.050
6	104.01/01	LC	18/09/2009	RL16334	0.048
7	106.01/003	LC	30/07/2009	734	0.001
8	106.01/009	LC	21/09/2009	2667	0.004
9	106.01/01/001/2089	PLC	18/08/2009	RL15829	0.111
10	106.01/022	LC	11/08/2009	RL15748	0.002
11	115.01/01	LC	11/08/2009	RL15760	0.002
12	120.01/01	LC	19/08/2009	RL15868	0.002
13	120.01/01	LC	25/11/2009	RL17078	0.002
14	121.01/01	LC	10/09/2009	RL16187	0.009
15	121.01/33/001	LC	11/08/2009	1115	0.052
16	121.01/33/002	LC	03/08/2009	RL15633	0.048
17	121.01/33/003	LC	16/10/2009	RL16674	0.004
18	122.01/01	LC	26/08/2009	RL15964	0.002
19	122.01/01	LC	06/10/2009	RL16454	0.005
20	122.01/01/001/2295	PLC	06/10/2009	RL16455	0.003
21	126.01/01	LC	03/08/2009	RL15639	0.102
22	127.01	LC	10/09/2009	RL16176	0.064
23	130.01	LC	03/08/2009	RL15637	0.174
24	131.01	LC	25/08/2009	RL15946	0.004
25	131.01	LC	03/08/2009	RL15634	0.004
26	131.01	LC	20/08/2009	RL15887	0.014
27	133.01/01	LC	03/08/2009	RL15638	0.020
28	133.01/01	LC	04/08/2009	RL15667	0.134
29	201.01/01/003	LC	07/09/2009	RL16128	0.372
30	201.01/03	LC	15/10/2009	RL16653	0.001
31	201.01/03	LC	14/09/2009	RL16227	0.002
32	201.01/03	LC	28/08/2009	RL16022	0.142
33	201.01/44/001/003	LC	12/10/2009	RL16574	0.061
34	201.01/44/001/004	LC	18/08/2009	1357	0.019
35	201.01/44/001/004	LC	21/10/2009	3392	0.050
36	201.01/47	LC	17/09/2009	RL16319	0.001
37	202.01/01	LC	27/10/2009	RL16799	0.007
38	202.01/01	LC	12/10/2009	RL16542	0.023
39	202.01/01	LC	08/10/2009	RL16505	0.027
40	202.01/49	LC	28/08/2009	RL16015	0.027
41	205.01/01/002/001	LC	25/11/2009	RL17069	0.004
42	205.01/01/005	LC	11/08/2009	RL15750	0.025
43	205.01/01/1964	PLC	26/08/2009	RL15974	0.001
44	205.01/16	LC	11/09/2009	RL16200	0.400
45	205.01/16/005/001	LC	28/08/2009	1671	0.002
46	205.01/16/008/2121	PLC	05/08/2009	RL15677	0.680
47	205.01/17/002/008	LC	05/08/2009	RL15672	0.002
48	205.01/17/002/016	LC	28/08/2009	1580	0.007
49	205.01/17/1894	PLC	18/08/2009	RL15849	0.638
50	205.01/18/002/001	LC	14/09/2009	2443	0.015
51	205.01/18/002/010	LC	10/08/2009	1066	0.029

<b>Schedule 10: SCHEDULE OF RELEASES AGAINST DISHONoured CHEQUES OF 2008-2009</b>					
<b>Sl.No.</b>	<b>Account Numbers</b>	<b>Account Type</b>	<b>Dispatch Date</b>	<b>Dispatch No.</b>	<b>Nu. in million</b>
52	205.01/18/005/002/1841	PLC	01/09/2009	2062	0.018
53	205.01/29/003/001	LC	04/12/2009	4343	0.003
54	205.01/29/003/006	LC	28/08/2009	1256	0.024
55	205.01/29/003/006	LC	08/10/2009	2998	0.031
56	206.01/21/002/006.00/0212	PLC	20/08/2009	RL15898	0.002
57	208.01/24/002	LC	25/08/2009	1588	0.375
58	208.01/24/004	LC	28/10/2009	3659	0.003
59	208.01/24/008	LC	30/07/2009	RL15609	2.055
60	208.01/24/14/002.00/2098	PLC	28/08/2009	1787	0.003
61	208.01/26/008/1788(Damphu)	PLC	25/08/2009	1587	0.003
62	208.01/26/009/1562	PLC	14/09/2009	RL16217	0.622
63	209.01/25	LC	20/08/2009	1487	0.004
64	210.01/01	LC	15/09/2009	RL16258	0.029
65	210.01/30	LC	03/09/2009	RL16107	0.077
66	210.01/30/004/2111	PLC	25/09/2009	2742	0.000
67	210.01/30/006	LC	30/07/2009	RL15610	0.007
68	210.01/31	LC	12/10/2009	RL16527	0.085
69	210.01/31/002/011	LC	25/08/2009	1616	0.017
70	211.01/1708	PLC	29/10/2009	RL16827	-0.107
71	211.01/1708	PLC	04/08/2009	RL15670	0.935
72	212.01/32/011	LC	29/10/2009	3675	0.002
73	212.01/41	LC	01/10/2009	RL16404	0.062
74	401.01	LC	-	-	0.187
75	403.01	LC	02/10/2009	2847	0.015
76	403.01	LC	26/08/2009	1658	0.096
77	403.01	LC	09/09/2009	2336	0.172
78	404.01	LC	26/08/2009	1657	0.008
79	406.01	LC	28/10/2009	3639	0.021
80	406.06	LC	30/10/2009	3751	0.103
81	408.01	LC	-	-	0.037
82	408.07	LC	26/08/2009	1653	0.039
83	410.07	LC	02/12/2009	4293	0.047
84	412.01	LC	18/11/2009	4042	0.055
85	412.06	LC	18/11/2009	4032	0.074
86	413.01	LC	26/08/2009	1669	0.033
87	413.07	LC	09/08/2009	2330	0.055
88	414.01	LC	09/09/2009	2351	0.002
89	414.01	LC	27/08/2009	1721	0.102
90	414.07	LC	27/08/2009	1718	0.001
91	414.08	LC	09/09/2009	2349	0.006
92	414.10	LC			0.001
93	414.16	LC	27/08/2009	1719	0.007
94	414.16	LC	09/09/2009	2350	0.010
95	417.01	LC	26/08/2009	1656	0.012
96	417.01	LC	15/09/2009	2544	0.020
97	417.01/16/001/1964 (AMEPP)	PLC	26/08/2009	1655	0.323
98	417.06	LC	15/09/2009	2550	0.122
99	417.07	LC	15/09/2009	2543	0.122
100	418.07	LC	09/09/2009	RL16167	0.007
101	418.08	LC	04/08/2009	RL15659	0.021
<b>Total</b>					<b>9.534</b>

<b>Schedule 11: SCHEDULE OF ADVANCES AND SUSPENSE DURING THE FY 2008-09</b>				
<b>Au Code</b>	<b>Administrative Unit</b>	<b>Payments</b>	<b>Recoveries</b>	<b>Net</b>
101.01	HIS MAJESTY'S SECRETARIAT (4TH KING)	0.338	0.338	-
102.01	NATIONAL ASSEMBLY OF BHUTAN	6.393	4.288	2.105
103.01	NATIONAL COUNCIL OF BHUTAN	11.292	12.318	- 1.025
104.01	COUNCIL FOR RELIGIOUS AFFAIRS	305.190	210.020	95.171
106.01	JUDICIARY	68.725	35.295	33.430
107.01	GROSS NATIONAL HAPPINESS COMMISSION	13.284	12.887	0.397
108.01	ROYAL AUDIT AUTHORITY	13.322	12.298	1.024
109.01	ROYAL CIVIL SERVICE COMMISSION	5.236	5.379	- 0.143
111.01	BHUTAN OLYMPIC COMMITTEE	9.173	9.209	- 0.036
114.01	NATIONAL ENVIRONMENT COMMISSION	13.788	12.746	1.042
115.01	ROYAL INSTITUTE OF MANAGEMENT	7.731	6.798	0.932
116.01	CENTRE FOR BHUTAN STUDIES	7.108	4.931	2.177
118.01	CABINET SECRETARIAT	13.275	12.916	0.359
120.01	OFFICE OF THE ATTORNEY GENERAL	0.748	0.757	- 0.009
121.01	ROYAL UNIVERSITY OF BHUTAN	106.752	50.144	56.608
122.01	NATIONAL STATISTICAL BUREAU	4.325	5.962	- 1.637
123.01	OFFICE OF THE ANTI-CORRUPTION COMMISSION	7.515	5.459	2.056
124.01	OFFICE OF THE ELECTION COMMISSION	7.919	11.383	- 3.464
126.01	BHUTAN NARCOTIC CONTROL AGENCY	1.936	1.818	0.118
127.01	HIS MAJESTY'S SECRETARIAT	22.197	23.280	- 1.083
128.01	BHUTAN INFO. COMMUNICATION MEDIA AUTHORITY	0.585	0.585	-
129.01	DZONGKHAG DEVELOPMENT COMMISSION	1.311	1.294	0.017
130.01	NATIONAL LAND COMMISSION	16.691	26.506	- 9.814
131.01	THIMPHU THROMDEY SCHOOLS	6.445	4.595	1.851
132.01	DRUG REGULATORY AUTHORITY	3.572	1.960	1.612
133.01	TOURISM COUNCIL OF BHUTAN	64.176	52.284	11.892
134.01	NATIONAL COMMISSION FOR WOMEN AND CHILDREN	4.281	3.979	0.302
201.01	MINISTRY OF HOME AND CULTURAL AFFAIRS	252.144	316.975	- 64.831
202.01	MINISTRY OF FINANCE	147.348	163.977	- 16.629
203.01	MINISTRY OF FOREIGN AFFAIRS	40.334	46.798	- 6.464
205.01	MINISTRY OF AGRICULTURE	371.403	397.724	- 26.321
206.01	MINISTRY OF ECONOMIC AFFAIRS	74.580	60.432	14.148
208.01	MINISTRY OF WORKS AND HUMAN SETTLEMENT	1,234.900	1,232.551	2.349
209.01	MINISTRY OF INFORMATION AND COMMUNICATIONS	149.351	40.125	109.226
210.01	MINISTRY OF HEALTH	405.741	499.109	- 93.368
211.01	MINISTRY OF EDUCATION	291.115	226.879	64.236
212.01	MINISTRY OF LABOUR AND HUMAN RESOURCES	38.102	34.722	3.379
401.00	DZONGKHAG CHHUKHA CONSOLIDATED	96.500	80.964	15.535
402.00	DZONGKHAG HAA CONSOLIDATED	25.342	24.285	1.057
403.00	DZONGKHAG PARO CONSOLIDATED	40.832	42.371	- 1.539
404.00	DZONGKHAG SAMTSE CONSOLIDATED	61.631	67.353	- 5.722
405.00	DZONGKHAG TSIRANG CONSOLIDATED	26.101	21.079	5.022
406.00	DZONGKHAG DAGANA CONSOLIDATED	39.370	36.433	2.937
407.00	DZONGKHAG PUNAKHA CONSOLIDATED	44.763	27.850	16.913
408.00	DZONGKHAG WANGDUE PHODRANG CONSOLIDATED	32.780	28.951	3.829
409.00	DZONGKHAG BUMTHANG CONSOLIDATED	30.563	32.199	- 1.636
410.00	DZONGKHAG SARPANG CONSOLIDATED	33.385	33.133	0.252
411.00	DZONGKHAG ZHEMGANG CONSOLIDATED	31.728	31.309	0.419
412.00	DZONGKHAG TRONGSA CONSOLIDATED	46.048	45.841	0.207
413.00	DZONGKHAG LHUENTSE CONSOLIDATED	45.168	35.806	9.362
414.00	DZONGKHAG MONGAR CONSOLIDATED	61.652	59.051	2.601
415.00	DZONGKHAG PEMAGATSHEL CONSOLIDATED	37.026	44.156	- 7.130
416.00	DZONGKHAG SAMDRUP JONGKHAR CONSOLIDATED	95.619	110.097	- 14.479
417.00	DZONGKHAG TRASHIGANG CONSOLIDATED	132.391	134.100	- 1.709
418.00	DZONGKHAG THIMPHU CONSOLIDATED	28.975	29.161	- 0.186
419.00	DZONGKHAG GASA CONSOLIDATED	9.501	9.448	0.053
420.00	DZONGKHAG TRASHIYANGTSE CONSOLIDATED	18.357	27.393	- 9.036
	<b>TOTAL</b>	<b>4,666.057</b>	<b>4,469.701</b>	<b>196.356</b>

<b>Schedule 12; SCHEDULE OF OPENING AND CLOSING CASH BALANCES DURING THE FISCAL YEAR 2008-09</b>			
<b>AU Code</b>	<b>Administrative Unit</b>	<b>Opening</b>	<b>Closing</b>
104.01	COUNCIL FOR RELIGIOUS AFFAIRS	0.000	-
106.01	JUDICIARY	0.473	0.395
107.01	GROSS NATIONAL HAPPINESS COMMISSION	0.031	0.008
109.01	ROYAL CIVIL SERVICE COMMISSION	0.145	0.258
115.01	ROYAL INSTITUTE OF MANAGEMENT	0.023	0.035
120.01	OFFICE OF THE ATTORNEY GENERAL	0.008	0.045
121.01	ROYAL UNIVERSITY OF BHUTAN	0.574	0.326
122.01	NATIONAL STATISTICAL BUREAU	-	0.009
123.01	OFFICE OF THE ANTI-CORRUPTION COMMISSION	0.006	0.001
124.01	OFFICE OF THE ELECTION COMMISSION	0.053	-
126.01	BHUTAN NARCOTIC CONTROL AGENCY	-	0.000
127.01	HIS MAJESTY'S SECRETARIAT	0.000	-
129.01	DZONGKHAG DEVELOPMENT COMMISSION	-	0.442
130.01	NATIONAL LAND COMMISSION	0.598	0.598
131.01	THIMPHU THROMDEY SCHOOLS	0.027	0.034
132.01	DRUG REGULATORY AUTHORITY	-	0.062
133.01	TOURISM COUNCIL OF BHUTAN	0.077	-
201.01	MINISTRY OF HOME AND CULTURAL AFFAIRS	0.459	0.221
202.01	MINISTRY OF FINANCE	0.894	0.490
203.01	MINISTRY OF FOREIGN AFFAIRS	23.693	14.414
205.01	MINISTRY OF AGRICULTURE	3.055	4.826
206.01	MINISTRY OF ECONOMIC AFFAIRS	0.121	0.107
208.01	MINISTRY OF WORKS AND HUMAN SETTLEMENT	0.759	0.149
209.01	MINISTRY OF INFORMATION AND COMMUNICATIONS	0.158	1.403
210.01	MINISTRY OF HEALTH	0.225	0.595
211.01	MINISTRY OF EDUCATION	0.853	0.029
212.01	MINISTRY OF LABOUR AND HUMAN RESOURCES	0.253	0.321
401.00	DZONGKHAG CHHUKHA CONSOLIDATED	1.359	0.009
403.00	DZONGKHAG PARO CONSOLIDATED	0.533	0.356
404.00	DZONGKHAG SAMTSE CONSOLIDATED	1.165	0.531
406.00	DZONGKHAG DAGANA CONSOLIDATED	0.008	0.168
407.00	DZONGKHAG PUNAKHA CONSOLIDATED	0.005	-
408.00	DZONGKHAG WANGDUE PHODRANG CONSOLIDATED	0.022	0.104
409.00	DZONGKHAG BUMTHANG CONSOLIDATED	0.508	1.243
410.00	DZONGKHAG SARPANG CONSOLIDATED	0.275	0.296
412.00	DZONGKHAG TRONGSA CONSOLIDATED	-	0.229
413.00	DZONGKHAG LHUENTSE CONSOLIDATED	0.015	-
414.00	DZONGKHAG MONGAR CONSOLIDATED	-	0.002
415.00	DZONGKHAG PEMAGATSHEL CONOSLIDATED	- 0.000	- 0.000
417.00	DZONGKHAG TRASHIGANG CONSOLIDATED	-	0.317
418.00	DZONGKHAG THIMPHU CONSOLIDATED	0.017	0.011
419.00	DZONGKHAG GASA CONSOLIDATED	0.532	1.126
	<b>TOTAL</b>	<b>36.923</b>	<b>29.161</b>

<b>Schedule 13: Schedule of Government Current Deposits Account as on 30/06/2009</b>			
<b>Sl.</b>	<b>Account Number</b>	<b>Operating Agency</b>	<b>Balance 30/06/2009</b>
1	1106	Bhur Geog	0.033
2	1107	Chuzagang Geog	0.129
3	1108	Gelephu Geog	0.174
4	1109	Jigmecholing Geog	0.003
5	1110	Sershong Geog	0.253
6	1111	Umling Geog	0.074
7	1066	RRCO	0.646
8	878	Naja Geog	0.095
9	944	KR-II-1997 (Japan Grant)	0.007
10	875	Horey Geog	0.009
11	879	Shaba Geog	0.006
12	877	Lungni Geog	0.094
13	873	Dogar Geog	0.018
14	880	Tsento Geog	0.117
15	874	Dotey Geog	0.011
16	876	Lango Geog	0.163
17	881	Wangchang Geog	0.075
18	759	AMC KR-III1999	3.542
19	872	Dobshari Geog	0.063
20	1175	AMC KR-II Grant 2006	0.991
21	1032	AMC KR-II 2004	27.501
22	813	AMC KR-II 2000	6.866
23	903	AMC KR-II 2002	14.458
24	835	AMC KR-II 2001	8.767
25	417	Municipal Corporation	3.706
26	954	RRCO	0.328
27	659	AMC Paro (SBA)	5.186
28	1240	AMC KR-II 2007	14.125
29	237	Dragten Geog	0.145
30	238	Korphu Geog	0.180
31	239	Langthel Geog	0.107
32	240	Nubi Geog	0.031
33	241	Tangbi Geog	0.103
34	83	Gangzoor Geog	0.186
35	84	Jarey Geog	0.065
36	85	Khoma Geog	0.105
37	86	Kurtoe Geog	0.126
38	87	Miney Geog	0.109
39	88	Menbi Geog	0.206
40	89	Metsho Geog	0.066
41	90	Tshenkhar Geog	0.073
42	903	Bakuli Geog	0.000

<b>Schedule 13: Schedule of Government Current Deposits Account as on 30/06/2009</b>			
<b>Sl.</b>	<b>Account Number</b>	<b>Operating Agency</b>	<b>Balance 30/06/2009</b>
43	904	Dalim Geog	0.006
44	905	Dechheling Geog	0.045
45	906	Gomdar Geog	0.027
46	907	Hastinapur Geog	0.041
47	908	Lauri Geog	0.099
48	909	Martshala Geog	0.001
49	910	Norbugang Geog	0.036
50	911	Orong Geog	0.037
51	912	Samrang Geog	0.009
52	913	Serthi Geog	0.001
53	914	RRCO	0.001
54	934	Audit Recoveries	0.026
55	1061	Deothang Geog	0.007
56	1109	Wangphu Geog	0.001
57	1127	Chokhorling Geog	0.002
58	231	District Court	0.001
59	250	Bjee Geog	0.089
60	251	Katsho Geog	0.053
61	252	Sombeykha Geog	0.072
62	253	Sama Geog	0.052
63	254	Uesu Geog	0.051
64	334	BAFRA	0.016
65	339	Dzongkhag Account	0.000
66	392	Gakiling Geog	0.014
67	1083	Phuentsholing Geog	0.464
68	1196	Lhamoizingkha Geog	0.086
69	1194	Lokchina Geog	0.218
70	1193	Bajhora Geog	0.344
71	1197	Nichu la Geog	0.059
72	1195	Deorali Geog	0.076
73	1196	Lhamoizingkha Geog	0.086
74	23	Bumdeling River Bank Protection	0.003
75	25	Bumdeling Geog	0.142
76	26	Yangtse Geog	0.089
77	27	Jamkhar Geog	0.122
78	28	Khamdang Geog	0.083
79	29	Ramjar Geog	0.017
80	30	Teotsho Geog	0.038
81	31	Tongshang Geog	0.128
82	32	Yallang Geog	0.000
83	43	Urban Dev. Project	0.742
84	44	Urban Dev. Project (Duksum)	0.044



Schedule 13: Schedule of Government Current Deposits Account as on 30/06/2009			
Sl.	Account Number	Operating Agency	Balance 30/06/2009
85	430	Bongo Geog	0.187
86	431	Darla Geog	0.390
87	613	Chapcha Geog	0.101
88	614	Dungna Geog	0.142
89	615	Gayling Geog	0.265
90	617	Getena Geog	0.080
91	618	Jabcho Geog	0.101
92	620	Metakha Geog	0.099
93	647	Moenjong Choeten Tshogpa	0.011
94	724	BAFRA	0.003
95	728	Revolving Fund A/c	0.063
96	790	Tsimakha Phumsum Tshokpa Community Forest	0.012
97	791	Gyelwaringa Community Forest	0.009
98	284	MSTF, Tsirang	0.121
99	285	Betini Geog	0.015
100	286	Dunglagang Geog	0.084
101	287	Barshong Geog	0.069
102	288	Gosaling Geog	0.054
103	289	Rantthangling Geog	0.052
104	290	Kikhorthang Geog	0.132
105	291	Mendregang Geog	0.088
106	292	Patala Geog	0.084
107	293	Phuentenchu Geog	0.102
108	294	Shemjong Geog	0.087
109	295	Tsholingkhar Geog	0.138
110	296	Tsirang Toe Geog	0.059
111	299	RAA, Tsirang	0.050
112	363	Damphu Municipal Corporation	0.162
113	SBA/06/04	District Court	0.045
114	409	District Court	0.174
115	663	Bara Geog	0.153
116	664	Biru Geog	0.034
117	665	Chargharey Geog	0.076
118	666	Chengmari Geog	0.129
119	667	Denchuka Geog	0.038
120	668	Dorokha Geog	0.037
121	669	Dumtoe Geog	0.003
122	670	Ghumuney Geog	0.102
123	671	Lahareni Geog	0.043
124	672	Mayona Geog	0.019
125	673	RRCO	0.893
126	676	Nainital Geog	0.055



Schedule 13: Schedule of Government Current Deposits Account as on 30/06/2009			
Sl.	Account Number	Operating Agency	Balance 30/06/2009
127	677	Pagli Geog	0.029
128	678	Samtse Geog	0.051
129	679	Sipsoo Geog	0.059
130	680	Tading Geog	0.302
131	681	Tendu geog	0.065
132	811	BAFRA	0.067
133	32	District Court	0.003
134	271	Bardo Geog	0.013
135	272	Bjoka Geog	0.062
136	273	Nangkhon Geog	0.045
137	274	Ngangla Geog	0.005
138	275	Phangkhar Geog	0.032
139	276	Shingkar Geog	0.018
140	277	Trong Geog	0.057
141	278	Goshing Geog	0.029
142	307	Urban Dev- Zhemgang	1.344
143	313	Urban Dev- Tingtibi	0.328
144	199	National Environment Commission	3.107
145	353	Bjena Geog	0.037
146	354	Dangchu Geog	0.005
147	355	Dakar Geog	0.048
148	356	Gangtey Geog	0.056
149	357	Gase Tshogom Geog	0.101
150	358	Gase Tshowom Geog	0.032
151	359	Kashi Geog	0.001
152	360	Nahi Geog	0.060
153	361	Nisho Geog	0.153
154	362	Phangyul Geog	0.024
155	363	Phobjee Geog	0.125
156	364	Roepa Geog	0.173
157	365	Sephu Geog	0.037
158	366	Athang Geog	0.001
159	367	Thedtsho Geog	0.023
160	399	Urban Dev. Project	1.457
161	532	District Court	0.365
162	536	BAFRA	0.001
163	350	District Court	0.206
164	352	NH&BSCBP	1.301
165	353	NFFDP	0.398
166	354	NFFDP	4.896
167	383	Dzongkhag Agr. Sector	0.192
168	386	Chhokhor Geog	0.207

<b>Schedule 13: Schedule of Government Current Deposits Account as on 30/06/2009</b>			
<b>Sl.</b>	<b>Account Number</b>	<b>Operating Agency</b>	<b>Balance 30/06/2009</b>
169	387	Chumey Geog	0.031
170	388	Tang Geog	0.298
171	389	Ura Geog	0.146
172	396	Royal Audit Authority	0.003
173	399	Chhokhor Livestock Dev.	0.007
174	01	District Court	0.003
175	23	Nyenzer gang Lhakhang	0.003
176	62	Promoting Comm. Management Ecotorism	0.002
177	82	Chhubu Geog	0.103
178	83	Goenshari Geog	0.015
179	84	Guma Geog	0.067
180	85	Kabji Geog	0.101
181	86	Limbu Geog	0.041
182	87	Shengana Geog	0.092
183	88	Talo Geog	0.064
184	89	Toewong Geog	0.106
185	90	Zomi Geog	0.043
186	91	Goen Khamey Geog	0.061
187	92	Goen Khatoe Geog	0.028
188	93	Laya Geog	0.020
189	94	Lunana Geog	0.026
190	99	Gasa Tshachhu Welfare Fund	0.001
191	198	Barp Geog	0.145
192	14	Agriculture Rev. Fund	0.003
193	46	District Court	0.003
194	139	Pension Disbursement Account	0.001
195	146	Bartsham Geog	0.009
196	147	Bidung Geog	0.142
197	148	Kanglung Geog	0.016
198	149	Kangpara Geog	0.127
199	150	Khaling Geog	0.128
200	151	Lumang Geog	0.129
201	152	Merak Geog	0.065
202	154	Phongmey Geog	0.034
203	155	Radhi Geog	0.076
204	156	Sakteng Geog	0.126
205	157	Samkhar Geog	0.052
206	158	Shongphu Geog	0.001
207	159	Uzorong Geog	0.054
208	168	Thrimshing Geog	0.158
209	169	Yangneer Geog	0.033
210	194	Urban Dev. Project	0.427

Schedule 13: Schedule of Government Current Deposits Account as on 30/06/2009			
Sl.	Account Number	Operating Agency	Balance 30/06/2009
211	20302391003710029	Dekiling Geog	0.056
212	20302391019730029	Dovan Geog	0.218
213	20302391019740023	Hilley Geog	0.266
214	20302391019750027	Sarpang Taar Geog	0.114
215	20302391019760020	Singhi Geog	0.064
216	20702391020320025	Tareythang Geog	0.004
217	0000007740018	Customs Transit Office	1.003
218	0000007741006	Duty Free Shop	29.040
219	0000011267009	Tourism Authority of Bhutan	176.322
220	0000016820008	Trust Fund for the Cultural Heritage	0.001
221	0000017581007	Youth Development Fund	0.084
222	0000018449005	Tourism Development Fund	6.587
223	0000023961008	YDF Secretariat	1.271
224	0000024098001	EODP, MTI	0.039
225	0000025482018	RRCO, Thimphu	3.258
226	0000041848011	Ministry of Education	0.181
227	0001002582007	Directorate of Lottery	1.868
228	0001002692007	RRCO, SBA	74.206
229	0001007760019	Revenue and Customs	0.091
230	51	Trashiding Geog	0.039
231	54	Tseza Geog	0.001
232	53	Tshangkha Geog	0.098
233	52	Tshendagang Geog	0.122
234	50	Lajab Geog	0.017
235	49	Khebisa Geog	0.021
236	48	Kana Geog	0.103
237	47	Goshi Geog	0.128
238	45	Drujeygang Geog	0.183
239	38	District Court	0.001
240	55	Dzongkhag MSTF	0.043
241	70	Chongshing Geog	0.014
242	71	Chimong Geog	0.007
243	72	Dungmin Geog	0.102
244	73	Khar Geog	0.007
245	74	Shumar Geog	0.157
246	75	Yurung Geog	0.014
247	76	Zobei Geog	0.032
248	119	Nanong Geog	0.057
249	20300220260960011	Sales Proceeds of Revolving Fund, MoA	3.161
250	20300220290710014	High Court	1.222

<b>Schedule 13: Schedule of Government Current Deposits Account as on 30/06/2009</b>			
<b>Sl.</b>	<b>Account Number</b>	<b>Operating Agency</b>	<b>Balance 30/06/2009</b>
251	20300220290830016	Audit Recoveries Account	53.077
252	20300220291100019	District Court	1.396
253	20300220293020012	Revolving Fund, MoA	10.476
254	20300220293060017	Sales proceeds PF Books, National Library	1.696
255	20300220293150018	Royal Dance Academy	0.649
256	20300220293620019	Revolving Fund A/c, MoF	5.196
257	20300220295590011	Football Federation Account	0.281
258	20300220295890015	Department of Revenue and Customs	1.302
259	20300220351340011	Soe Geog	0.043
260	20300220351370012	Naro Geog	0.058
261	20300220351410015	Geney Geog	0.057
262	20300220351420019	Chang geog	0.024
263	20300220351430012	Mewang Geog	0.165
264	20300220351440016	Kawang Geog	0.265
265	20300220351450019	Dagala Geog	0.034
266	20300220351460013	Lingzhi Geog	0.082
267	20300220351870015	International Potato programme	0.025
268	20300110006950109	Lottery Division, Ministry of Finance	0.236
269	20300110011840104	Dungkhag Court	0.062
270	453	Balam Geog	0.020
271	454	Chali Geog	0.085
272	455	Chaskar Geog	0.021
273	456	Drametse Geog	0.056
274	457	Drepong Geog	0.001
275	458	Gongdue Geog	0.090
276	459	Jurmey Geog	0.084
277	460	Kengkhar Geog	0.060
278	461	Monggar Geog	0.034
279	462	Ngatshang Geog	0.031
280	463	Saling Geog	0.021
281	464	Sherimung Geog	0.048
282	465	Silambi Geog	0.109
283	466	Thangrong Geog	0.046
284	467	Tsakaling Geog	0.134
285	468	Tsamang Geog	0.033
286	537	EODP	0.751
287	612	BAFRA	0.010
288	627	RNR-RC Wengkhar	0.325
289	638	RRCO	0.616
290	709	Monggar Municipal Corporation	0.340
<b>TOTAL</b>			<b>493.681</b>