



**ANNUAL FINANCIAL STATEMENTS
of the ROYAL GOVERNMENT of BHUTAN
for the YEAR ENDED 30 JUNE 2010**

Department of Public Accounts
Ministry of Finance



ରୂପକ୍ଷମୁଦ୍ରାଧାର
Royal Government of Bhutan
Ministry of Finance
Thimphu



30th December 2010

STATEMENT OF RESPONSIBILITY

The Annual Financial Statements (AFS) of the Royal Government of Bhutan (RGoB) for the Financial Year 2009-2010 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 and the Financial Rules and Regulations 2001.

The financial statements are prepared based on the information recorded in the computerised system of the Central Budgeting and Accounting System (CBA) as per the monthly accounts submitted by the budgetary bodies and information received from other relevant agencies and organizations. The AFS presents the financial position of the RGoB as at 30th June 2010.

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


(Wangdi Norbu)
Finance Minister
Ministry of Finance


(Nim Dorji)
Director
Department of Public Accounts



ଶ୍ରୀମାନ୍ କେନ୍ଦ୍ରିଯାନନ୍ଦାର୍ଥୀ
ROYAL AUDIT AUTHORITY
Bhutan Integrity House

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



RAA/GGD (MOF-01)/2011/706

March 15, 2011

AUDITOR GENERAL'S REPORT ON THE ANNUAL FINANCIAL STATEMENTS OF THE ROYAL GOVERNMENT OF BHUTAN FOR THE FINANCIAL YEAR ENDED 30 JUNE 2010

The Royal Audit Authority (RAA) has audited the accompanying Annual Financial Statements of the Royal Government of Bhutan (RGoB), which comprise the Consolidated Receipts and Payments Statement, other statements and schedules forming part of the financial statements for the financial year ended 30th June 2010, 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 misstatements, 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

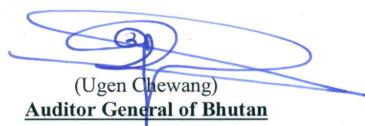
The RAA's responsibility is to express an opinion on these Financial Statements based on its audit. The RAA conducted the audit in accordance with RAA's Auditing Standards and Generally Accepted Auditing Standards. Those standards require that the RAA plan and perform the audit to obtain reasonable assurance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

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 misstatements 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 29 *present fairly*, in all material respect the financial operations of the Royal Government of Bhutan for the financial year ended 30th June 2010, 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*

P.O. Box: 191, Kawangjangsa, Thimphu : Bhutan. Tel: 322111 / 322833, Fax: 323491.
Website: www.bhutanaudit.gov.bt email: bhutanaudit@bhutanaudit.gov.bt
and 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
T-Bills	Treasury Bills

CONTENTS	Page No.
Statement of Responsibility	i
Auditor General's report	ii
List of Abbreviations	iii
Table of Contents	iv
1 Introduction	1
2 Overview	1
3 Budget Estimates, Actual Outcomes and Financing	2
4 Receipts & Payments	3
5 Government Receipt by Sources	4
5.1 Internal Revenue	5
5.2 External Grants	7
5.2.1 Assistance Received for Flood & Earthquake Relief	7
5.3 Borrowings	8
5.3.1 Internal	9
5.3.2 External	9
5.4 Recovery of Loans	9
5.5 Other Receipts & Payments	10
6 Operational Results	11
6.1 Expenditure Growth	11
6.1.1 Current Expenditure	12
6.1.2 Interest Payment	14
6.1.3 Capital Expenditure	19
6.1.4 On-Lending	20
6.1.5 Loan Repayment	21
6.1.6 Sector wise Expenditure	25
7 Government Debt Position	28
8 Government Equity Holdings	38
9 Government Guarantees	38
10 Government Consolidated Account	41
11 Government Budget Fund Account	42
12 Refundable Deposit, Revolving and Trust Funds	43
13 Current Deposits Account	43

GRAPHS

I	Government Receipts by Sources	5
II	Total Expenditure for FY 2008-09 & 2009-10	12
III	Internal Revenue and Current Expenditure comparison	14
IV	Statement of Interest payments	15
V	Repayment of Principal loans	22
VI	Summary of expenditure by Sectors	27

TABLES

Table 1:	Budget and Actual Comparison and Financing	3
Table 2 :	Consolidated Receipts & Payments Statement	4
Table 3 :	Government Receipt by Sources	5
Table 4 :	Summary of Revenue Collections	6
Table 5 :	International Assistances (Grants) received	7
Table 6 :	Assistance Received for Flood and Earthquake Relief	8
Table 7 :	International Assistances (Loans) received	9
Table 8 :	Recovery of Loans for the FY 2009-2010	10
Table 9 :	Statement of Other Receipts & Payments	11
Table 10 :	Summary of Expenditure	12
Table 11 :	Current Expenditure & Internal Revenue Comparison	13
Table 12 :	Expenditure on Interest Payment	14
Table 13 :	Interest Payment on Loans - By Lender	15
Table 14 :	Interest Payment on Loans – By RGoB & Corpns.	17
Table 15 :	Capital & Repayment Expenditure comparison with Grants & Borrowings	20
Table 16 :	Statement of On-Lending	21
Table 17 :	Repayment of Principal Loans – Summary	21
Table 18 :	Repayment of Principal Loans - By Lender	22
Table 19 :	Repayment of Principal Loans - By RGoB & Corpns	24
Table 20 :	Summary of Expenditure by Sectors	26
Table 21 :	Summary of Revised Budget and Actual Expenditure	27
Table 22 :	Statement of Outstanding Loans – Summary	29
Table 23 :	Statement of Outstanding Loans – Detailed	30

Table 24 :	Statement of Government Equity Holdings	39
Table 25 :	Statement of Government Guarantees	40
Table 26 :	Reconciliation of Govt. Consolidated Account	41
Table 27 :	Reconciliation of Govt. Budget Fund Account	42
	<i>Annexure 1 - Credit as per Cashbook but not in BOB</i>	42
	<i>Annexure 2 - Credit as per BOB but not in Cashbook</i>	43
Table 28 :	Statement of Refundable deposit, Revolving and Trust Funds	43
Table 29 :	Summary of Current Deposits Account	43

SCHEDULES

Schedule 1 :	Schedule of Revised Budget and Actual Outcomes	44
Schedule 2 :	Schedule of Expenditure Summary by Object Class	60
Schedule 3 :	Schedule of Grants received: by Donor	63
Schedule 4 :	Schedule of Loans received: by Lender	94
Schedule 5 :	Schedule of Expenditure Summary by Function	95
Schedule 6 :	Schedule of Non-Revenue Deposits	154
Schedule 7 :	Schedule of Other Recoveries and Remittances	155
Schedule 8 :	Schedule of Revenue Receipts and Remittances	157
Schedule 9 :	Schedule of Miscellaneous Receipts and Payments	160
Schedule 10 :	Schedule of Dishonored Cheques	162
Schedule 11 :	Schedule of Advances and Suspense	165
Schedule 12 :	Schedule of Opening and Closing Cash Balances	167
Schedule 13 :	Schedule of Government Current Deposit Account	168

1. INTRODUCTION

The Annual Financial Statements (AFS) reporting on the budgetary operation of the Royal Government of Bhutan (RGoB) for the Fiscal Year (FY) 2009-10 has been prepared by the Department of Public Accounts (DPA) as per the provisions of the Public Finance Act, 2007 (PFA 2007) and the Financial Rules and Regulations, 2001 (FRR 2001).

The financial statements have been prepared based on the information recorded in the computerized system of Central Budgeting & Accounting (CBA) as per the monthly accounts statements submitted by the budgetary bodies and the information received from other relevant agencies and organizations. The statements and schedules presented in the AFS reflect the financial positions of RGoB for the FY ending 30th June 2010.

2. OVERVIEW

The Fiscal Year 2009-10 started with an approved budget of Nu. 26,304.310 million and an estimated resources of Nu.21,498.393 million, with a fiscal deficit¹ of Nu. 4,805.917 million and a budget deficit² of Nu. 4,501.024 million. However, with a total realized resources of Nu.30,990.676 million against the actual outcome of Nu.29,888.990 million, the FY 2009-10 ended with a fiscal surplus of Nu.1,101.686 million and a budget surplus of Nu.1,183.672 million.

The total Government expenditure during the FY 2009-10 amounted to Nu. 25,831.827 million accounting for 38.63 percent of the GDP and recording an increase of 23.7 percent from the previous FY. The variance between the revised budget and the budget outturn was estimated at 21.8 percent.

The Government debt stock outstanding as on 30th June 2010 was estimated at Nu. 36,788.483 million equivalent to US\$ 789.707 million which is about 55 percent of the estimated GDP. The outstanding Government Guarantees and Equity Holdings are estimated at Nu. 2,947.302 million and Nu. 44,803.063 million³ respectively as on 30th June 2010.

¹ *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.*

² *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.*

³ *Source: Public Enterprise Division, MoF*

3. BUDGET ESTIMATES, ACTUAL OUTCOMES AND FINANCING

The approved budget for the FY 2009-10 was Nu. 26,304.310 million against an estimated resources of Nu. 21,498.393 million with a fiscal deficit of Nu. 4,805.917 million. Given that the scheduled loan repayment of Nu. 2,287.223 million was lower than the project-tied borrowing of Nu. 2,592.116 million, the resource gap was estimated at Nu. 4,501.024 million. During the year, the outlay was revised to Nu. 31,909.640 million and the resources to 28,202.774 million. At the close of the FY, the actual outcome was Nu. 29,888.990 million against the realised resources of Nu. 30,990.676 resulting a fiscal surplus of Nu.1,101.686 million. The project-tied borrowings of Nu. 2,817.511 million exceeded the actual loan repayment of Nu. 2,735.525 million by Nu. 81.986 million resulting into a budget surplus of Nu. 1,183.672 million.

The comparison of approved & revised budget estimates with that of actual outcome and financing of the balances is presented in Table 1: Financing and variance for the year 2009-10.

Table 1: FINANCING AND VARIANCE FOR THE FY 2009-2010						
		Nu. in million			% VARIANCE	
		Original Budget	Revised Budget	Actual Outcomes	Original Vs Revised	Revised Vs Actual
A	RESOURCES	21,498.393	28,202.774	30,990.676	31.2%	9.9%
	I. Domestic Revenue	14,108.770	15,370.223	15,638.434	8.9%	1.7%
	i. Tax	8,347.180	9,411.441	9,655.781	12.7%	2.6%
	ii. Non-Tax	5,761.590	5,958.782	5,982.653	3.4%	0.4%
	II. Other Receipts	35.800	40.201	4,233.365	12.3%	10430.5%
	III. Grants	7,353.823	12,792.350	11,118.877	74.0%	-13.1%
	i. Programme grants	2,263.751	2,165.751	1,969.326	-4.3%	-9.1%
	a) Gol	1,400.000	1,400.000	1,400.000	0.0%	0.0%
	b) Other Donors	863.751	765.751	569.326	-11.3%	-25.7%
	ii. Project-tied grants	5,090.072	10,626.599	9,149.551	108.8%	-13.9%
	a) Gol	2,972.661	6,257.091	5,906.388	110.5%	-5.6%
	c) Other Donors	2,117.411	4,369.508	3,243.163	106.4%	-25.8%
B	OUTLAY	26,304.310	31,909.640	29,888.990	21.3%	-6.3%
	I. Total Expenditure	27,421.446	33,026.776	25,831.827	20.4%	-21.8%
	i. Current	13,594.134	13,829.195	12,902.684	1.7%	-6.7%
	ii. Capital	13,827.312	19,197.581	12,929.143	38.8%	-32.7%
	II. Net Lending	(1,117.136)	(1,117.136)	(400.374)	0.0%	-64.2%
	III. Advance/ Suspense(Net)	-	-	334.728	-	0.0%
	IV. Other Payments	-	-	4,122.809	-	0.0%
C	OVERALL BALANCE	(4,805.917)	(3,706.866)	1,101.686	-22.9%	-129.7%
D	FINANCING	4,805.917	3,706.866	(1,101.686)	-22.9%	-129.7%
	Net Borrowings	304.893	1,000.968	81.986		
	i. Borrowings	2,592.116	3,288.192	2,817.511	26.9%	-14.3%
	ii. Repayments	2,287.223	2,287.224	2,735.525	0.0%	19.6%
	RESOURCE GAP	(4,501.024)	(2,705.898)	1,183.672	-39.9%	-143.7%

Source: Department of Public Accounts

4. RECEIPTS & PAYMENTS

The consolidated receipts and payments statement of the Government for the FY 2009-10 is presented below in Table 2 along with the sources and applications of funds and the cost of internal and external debt servicing. Although, the FY 2009-10 started with a negative opening balance of Nu. 492.048 million, it ended with a budget surplus of Nu. 1,361.079 million.

**Table 2: CONSOLIDATED RECEIPTS & PAYMENTS STATEMENT FOR THE
FY 2009 – 2010**
(Nu. in million)

SI No.	RECEIPTS	AMOUNT	SI No.	PAYMENTS	AMOUNT
I	Opening Balances	(492.048)	I	Expenditure	25,831.827
	i) Cash	29.161		i) Current	12,902.684
	ii) Bank	(521.209)		ii) Capital	12,929.143
II	Internal Revenue	15,638.434	II	Repayment of Loans	2,735.525
	i) Tax Revenue	9,655.781		i) Internal	672.815
	ii) Non Tax Revenue	5,982.653		ii) External	2,062.710
III	External Grants	11,118.877	III	Lendings:	1,471.827
	i) Cash	9,547.503		i) To Individuals	-
	ii) Kind	1,571.374		ii) To Corporations	1,471.827
IV	Borrowings	2,817.511	IV	Other Payments	4,122.809
	i) Internal	497.513	V	Increase in Advance/ Suspense	5,760.218
	ii) External	2,319.998			
V	Recovery of Loans	1,872.200	VI	Closing Balances	1,361.079
VI	Miscellaneous Receipts	4,233.365		i) Cash	27.744
VII	Decrease in Advance/ Suspense	6,094.946		ii) Bank	1,333.335
	TOTAL RECEIPTS	41,283.285		TOTAL PAYMENTS	41,283.285

Source: DPA, DRC, BoB & Spending Agencies

The Government Receipts and Payments are briefly explained in the following paragraphs.

5. GOVERNMENT RECEIPTS BY SOURCES

The total receipts for the FY 2009-10 amounted to Nu. 35,680.387 million accounting for 53.36 percent of the GDP. Of the total receipts, internal revenue and external grants accounted for 43.8 percent and 31.2 percent respectively. With other receipts contributing to 11.9 percent, borrowings and recovery of loans accounted only 7.9 percent and 5.2 percent of the total receipts.

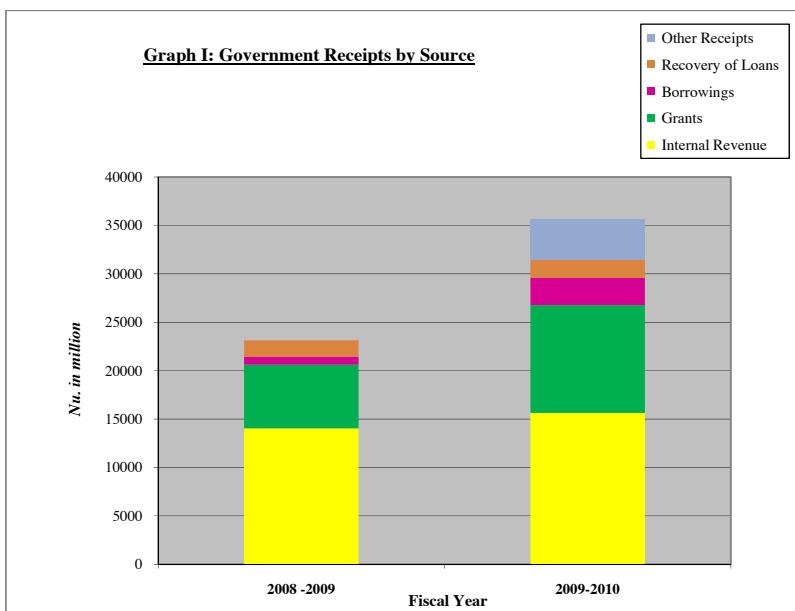
The detail of receipts for the FY 2009-10 and the percentage composition of each source of receipt along with the percentage change is presented in Table 3.

Table 3: GOVERNMENT RECEIPTS BY SOURCES

Sl.No.	SOURCES	(Nu. in millions)		% of Total	% Change	% of GDP
		2008 -2009	2009-2010			
1	Internal Revenue	14,049.040	15,638.434	43.8%	11.3%	23.39%
2	Grants	6,575.069	11,118.877	31.2%	69.1%	16.63%
3	Borrowings	832.923	2,817.511	7.9%	238.3%	4.21%
	a. Internal	-	497.513	1.4%	-	0.74%
	b. External	832.923	2,319.998	6.5%	178.5%	3.47%
4	Recovery of Loans	1,673.116	1,872.200	5.2%	11.9%	2.80%
5	Other Receipts	-	4,233.365	11.9%	0.0%	6.33%
	Total	23,130.148	35,680.387	100.0%	54.30%	53.36%

Source: DRC, GNHC and DPA

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



5.1. INTERNAL REVENUE

The total internal revenue realized during the FY 2009-10 was Nu. 15,638.434 million accounting for 23.4 percent of GDP and recording an overall increase of 11.3 percent over the previous FY. The tax revenue increased by 49 percent as a result of increase in Personal Income Tax (PIT) by 46.3 percent, Corporate Income Tax (CIT) by 101.2 percent, Bhutan Sales Tax by (BST) by 29.8 percent and Excise Duty by

21 percent.

On the contrary, non-tax revenue decreased by 20.9 percent, transfer of profits plummeted by 80.7 percent, other non-tax revenue and capital revenue decreased by 9.4 percent and 3 percent respectively, except the dividend which increased by 57.6 percent. The drastic fall in the transfer of profit was due to the drop in interest earning of the RMA by 1.5 percent and the diversion of THPA profit to DGPCL.

A detailed statement of revenue collected during the FY 2008-09 and 2009-10 is presented in Table 4.

Table 4: SUMMARY OF REVENUE COLLECTIONS

Code	REVENUE HEADS	Nu. in millions		% Change	% of GDP
		2008-2009	2009-2010		
1	Tax Revenue	6,482.409	9,655.781	49.0%	14.4%
1.1	Direct Tax	4,328.726	6,989.910	61.5%	10.5%
1.1.1	Corporate Income Tax	2,340.935	4,710.096	101.2%	7.0%
1.1.2	Business Income Tax	553.426	707.298	27.8%	1.1%
1.1.3	Personal Income Tax	387.479	566.980	46.3%	0.8%
1.1.4	Other Direct Tax Revenue	289.835	324.929	12.1%	0.5%
1.1.5	Royalties	757.051	680.607	-10.1%	1.0%
1.2	Indirect Tax	2,153.683	2,665.871	23.8%	4.0%
1.2.1	Bhutan Sales Tax	918.244	1,191.768	29.8%	1.8%
1.2.2	Export Tax	0.003	0.000	-100.0%	0.0%
1.2.3	Excise Duty	1,040.688	1,262.758	21.3%	1.9%
1.2.4	Import Duty	177.960	195.675	10.0%	0.3%
1.2.5	Other Indirect Tax	16.788	15.670	-6.7%	0.0%
2	Non Tax Revenue	7,566.631	5,982.653	-20.9%	8.9%
2.1	Fees, Dividends & Profits	7,470.207	5,889.164	-21.2%	8.8%
2.1.1	Administrative Fees & Charges	236.767	284.118	20.0%	0.4%
2.1.2	Revenue from Govt. Departments	194.757	203.629	4.6%	0.3%
2.1.3	Dividends	1,915.090	3,018.842	57.6%	4.5%
2.1.4	Transfer of Profits	3,394.543	656.725	-80.7%	1.0%
2.1.5	Other Non-Tax Revenue	33.772	30.586	-9.4%	0.0%
2.1.6	Interest on loan from corporations	1,695.278	1,695.264	0.0%	2.5%
2.2	Capital Revenue	96.424	93.489	-3.0%	0.1%
Total Revenue		14,049.040	15,638.434	11.3%	23.4%

Source: Department of Revenue & Customs

5.2 EXTERNAL GRANTS

The total grants received both in cash and in kind for the FY 2008-09 and 2009-10 and the percentage change is presented in Table 5.

Table 5: INTERNATIONAL ASSISTANCE (GRANTS) RECEIVED				
PARTICULARS	Nu. in millions		% Change	% of GDP
	2008-2009	2009-2010		
a) GOI	4,394.879	7,306.388	66.25%	10.93%
1. Program Grant	1,400.000	1,400.000	0.00%	2.09%
2. Project Grant	2,994.879	5,906.388	97.22%	8.83%
i. Cash	2,994.879	4,984.063	66.42%	7.45%
ii. Kind	-	922.325	-	1.38%
b) Other Donors	2,180.190	3,812.489	74.87%	5.70%
1. Program Grant	189.079	569.326	201.10%	0.85%
2. Project Grant	1,991.111	3,243.163	62.88%	4.85%
i. Cash	1,920.582	2,594.114	35.07%	3.88%
ii. Kind	70.529	649.049	820.26%	0.97%
Total	6,575.069	11,118.877	69.11%	16.63%

During the FY 2009-10, the Government received a total grant of Nu. 11,118.877 million representing about 16.6 percent of the GDP recording an increase of 69.1 percent. The major increase in the receipt of grant from Gol by 66.2 percent and other donors by 74.87 percent was due to the contribution towards the relief fund for the flood and earthquake amounting to Nu. 710.707 million besides receipts in-kind.

The receipt of grant from Gol includes Nu. 277.300 million for the preparation of 16th SAARC Summit. The grants from other donors included Nu. 462.591 million received as budgetary support under Development Policy Financing from the World Bank and direct payment of Nu. 90.074 million by the Asian Development Bank. The direct payments are incorporated as in-kind assistance.

5.2.1 ASSISTANCE RECEIVED FOR FLOOD AND EARTHQUAKE RELIEF

During the FY 2009-2010, the RGoB received assistance in cash amounting to Nu. 710.707 million from various donors to support reconstruction of social infrastructures damaged by Cyclone Aila (May 2009) and the earthquake (Sept. 2009). Of the total assistance received, Nu. 323.861 million was for flood relief and Nu. 386.846 million for earthquake relief. The statement of cash contribution received from donors is presented in Table 6.

Table 6: ASSISTANCE RECEIVED FOR FLOOD AND EARTH QUAKE RELIEF

SL No.	DONORS	FLOOD (CYCLONE AILA)		EARTHQUAKE	
		Foreign Currency	Nu. in million	Foreign Currency	Nu. in million
1	Government of India	-	100.000	-	250.000
2	Government of Thailand	-	0.971	USD 30,000.00	1.387
3	Government of Singapore	USD 30,000.00	1.431	USD 30,000.00	1.411
4	Government of Denmark	-	2.294	-	-
5	Government of Turkey	USD 100,000.00	4.550	-	-
6	Govt. of the State of Kuwait	USD 3,500,000.00	165.375	USD 2,000,000.00	93.82
7	Government of Austria	EURO 500,000.00	34.665	-	-
8	Government of France	-	-	-	0.694
9	WFP	-	0.842	-	-
10	WHO	-	5.522	-	0.089
11	UNICEF	-	4.920	-	0.827
12	DANIDA	-	-	-	27.435
13	Associazione Amici Del Bhutan	-	-	EURO 200.00	0.013
14	Sponsors of Buddha Dordenma Project	-	-	-	10.099
15	Bhutan Foundation	-	-	-	1.072
16	Government of Japan	-	3.291	-	-
Total			323.861		386.846

Source: Department of Public Accounts

In addition, the World Bank approved a Technical Assistance of US\$ 0.5 million and an IDA credit of US\$ 10 million as a relief for the earthquake. The Asian Development Bank approved a grant of US\$ 3 million for the reconstruction of four earthquake affected schools in the east. The IFAD approved the re-allocation of soft term loan of US\$ 0.5 million from its on-going AMEP project to support reconstruction of earthquake affected RNR infrastructures. The Government of Japan (JICA) also provided assistance in-kind besides cash contribution.

5.3 BORROWINGS

During the FY 2009-10, the total borrowings by the Government amounted to Nu. 2,817.511 million. Of the total, domestic borrowings amounted to Nu. 497.513 million raised through the issuance of Treasury Bills (T-Bills) and Nu. 2,319.998 million from

the external sources. The external borrowings include Nu. 565.389 million received under Development Policy Financing as a budgetary support. The statement of borrowings during the FY 2009-10 is presented in Table 7.

Table 7: LOANS RECEIVED DURING THE FY 2009 - 2010					
SL NO	LENDER	Nu. in million			TOTAL
		IN-CASH	IN-KIND	TOTAL	
Internal					
1	BNB/BoB (T-Bills)	497.513	-	497.513	
Total Internal		497.513	-	497.513	
External					
1	Asian Development Bank	567.024	-	567.024	
2	International Fund for Agriculture Development	118.688	-	118.688	
3	Japan International Cooperation Agency	-	845.446	845.446	
4	World Bank	788.840	-	788.840	
Total Others		1,474.552	845.446	2,319.998	
GRAND Total		1,972.065	845.446	2,817.511	

5.3.1 INTERNAL BORROWINGS

For cost effective financing of the resource gap, the issuance of T-bills was introduced which replaced the Ways and Means Account that carried an interest rate of 5.5 percent p.a during FY 2009-10. Accordingly, Nu. 497.513 million was raised from the domestic market at discount rate of 1.99 percent through the issuance of the first T-bills. With a favourable cash position, the T-bill was fully redeemed upon maturity towards the end of the FY.

5.3.2 EXTERNAL BORROWINGS

The total external loan received during the FY amounted to Nu. 2,319.998 million. This consists of Nu. 1,474.552 million received in cash and Nu. 845.446 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 JICA and World Bank are the largest lenders accounting for 30 percent and 27.99 percent of the total borrowings respectively.

5.4 RECOVERY OF LOANS

The statement of recovery of loans for the FY 2009-10 is presented in Table 8.

Table 8: RECOVERIES OF PRINCIPAL LOAN DURING THE FY 2009-2010

Sl.No.	Lender	Agency	Project	Nu. in million
Internal				67.621
1	NPPF/ BHTF	Druk Air Corporation	Procurement of BAe Aircraft	67.621
External				1,804.579
1	ADB	BDFC	BDFC Loan BHU-934	1.858
2	ADB	BDFC	BDFC Loan BHU-1566	11.889
3	ADB	RE-I	RE-I BHU 1375	8.304
4	ADB	RE-II BHU 1712	RE-II BHU 1712	18.326
ADB Total				40.377
5	KFAED	BDFC	BDFC Loan BHU-409	8.783
KFAED Total				8.783
6	Gol	KHPC	KHPC	186.667
7	Gol	THPA	THPA	1,395.175
Gol Total				1,581.841
8	Austria	BHPCL (Upper Stage)	BHPCL (Upper Stage)	35.400
9	Austria	BHPCL (Lower Stage)	BHPCL (Lower Stage)	54.962
Austria Total				90.362
10	Denmark	Rural Telecom - 1674	Rural Telecom - 1674	83.215
Denmark Total				83.215
Grand Total				1,872.200

5.5 OTHER RECEIPTS & PAYMENTS

The statement of Other Receipts and Payments during the FY 2009-10 is presented below.

Table 9: STATEMENT OF OTHER RECEIPTS AND PAYMENTS FOR THE FY 2009-2010					
		(Nu. in millions)			Remarks
	Receipts	Payments	Net		
A	BUDGET FUND ACCOUNT	1,110.947	0.080	1,110.867	
i	WFP Generated Fund	0.047	-	0.047	
ii	KR II Generated Fund	179.750	-	179.750	
iii	Sale of Government Shares	-	-	-	
iv	Prior year expenses	8.302	-	8.302	
v	Prior year advances	15.551	-	15.551	
vi	Prior year closing cash balances	74.862	-	74.862	
vii	Recoupment from Refundable Dep. A/c	697.868	-	697.868	
viii	Refundable External Grants	6.458	-	6.458	
ix	Others	127.857	0.080	127.777	
x	Others (LC/PLC)	0.252	-	0.252	
B	NON-REVENUE ACCOUNT	889.335	-	889.335	
i	Deposits as per BOB	889.335	-	889.335	Schedule - 6
C	AGENCIES ACCOUNTS	2,223.460	4,122.729	(1,899.269)	
i	Others Recoveries & Remittances	1,363.968	1,367.306	(3.338)	Schedule – 7
ii	Revenue Receipts & Remittances	605.900	605.792	0.108	Schedule – 8
iii	Miscellaneous Receipts & Payments	253.592	2,149.631	(1,896.039)	Schedule – 9
D	OTHER ADJUSTMENTS	9.623	-	9.623	
i	Dishonoured Cheques of FY 2009-2010	9.623	-	9.623	Schedule – 10
TOTAL		4,233.365	4,122.809	110.556	

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 2009-10 amounted to Nu. 25,831.827 million representing around 38.6 percent of the GDP. This recorded a growth of 23.7 percent over the previous FY. The increase in the expenditures can be attributed to increase in pay and allowances of the public servants and reconstruction of infrastructure damaged by cyclone Aila and earth quakes besides other planned development activities.

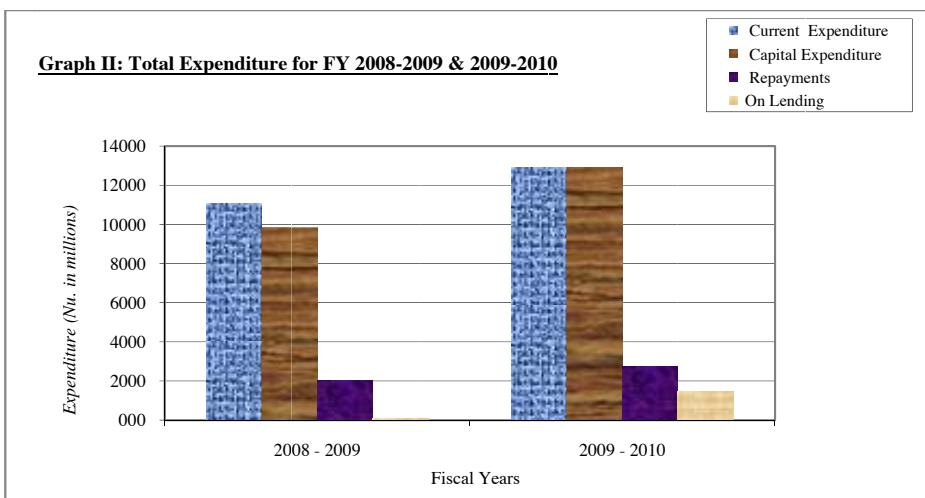
The total expenditure including recurrent, capital, on-lending and repayment of principal loans amounted to Nu. 30,039.178 million, which is about 44.9 percent of GDP.

A comparative percentage change in expenditures of the FY 2009-10 over the previous FY is presented in Table 10 below.

Table 10: SUMMARY OF EXPENDITURES				
FISCAL YEAR	(Nu. in million)		% Change	% of GDP
	2008 – 2009	2009 - 2010		
EXPENDITURE	20,890.577	25,831.827	23.7%	38.6%
Current Expenditure	11,061.433	12,902.684	16.6%	19.3%
Capital Expenditure	9,829.144	12,929.143	31.5%	19.3%
Repayments	2,051.632	2,735.525	33.3%	4.1%
Internal	175.302	672.815	283.8%	1.0%
External	1,876.330	2,062.710	9.9%	3.1%
On Lending	92.815	1,471.826	1485.8%	2.2%
GRAND TOTAL	23,035.024	30,039.178	30.4%	44.9%
GDP as per NSB	57,981.00	66,865.29		

Source: Department of Public Accounts & Spending Agencies

The comparison is also presented in the following Graph.



6.1.1 CURRENT EXPENDITURE

The recurrent expenditure for the FY 2009-10 was Nu. 12,902.684 million which is about 16.6 percent increase over previous FY as shown in Table 10. The expenditure

on salary and wages amounted to Nu. 5,599.243 million accounting for 43.4 percent of total recurrent expenditures and 35.8 percent of internal revenue.

The recurrent expenditure is also inclusive of interest payment of Nu. 1,743.182 million. This consists of Nu. 70.103 million on internal borrowings and Nu. 1,673.079 million on account of external loans.

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

- a. Pay & Allowances Nu. 1,009.357 million
- b. Travel – Incountry Nu. 153.851 million
- c. Contri. – Provident Fund & Retirement Benefits Nu. 131.676 million
- d. Current Grants (Soelra for earth quake victims) Nu. 92.420 million

The total recurrent expenditure of Nu. 12,902.684 million is fully covered by internal revenue of Nu. 15,638.434 million. The coverage of the recurrent expenditure by internal revenue was 121 percent 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 2007-2008, FY 2008-09 and FY 2009-10 is presented below in Table 11.

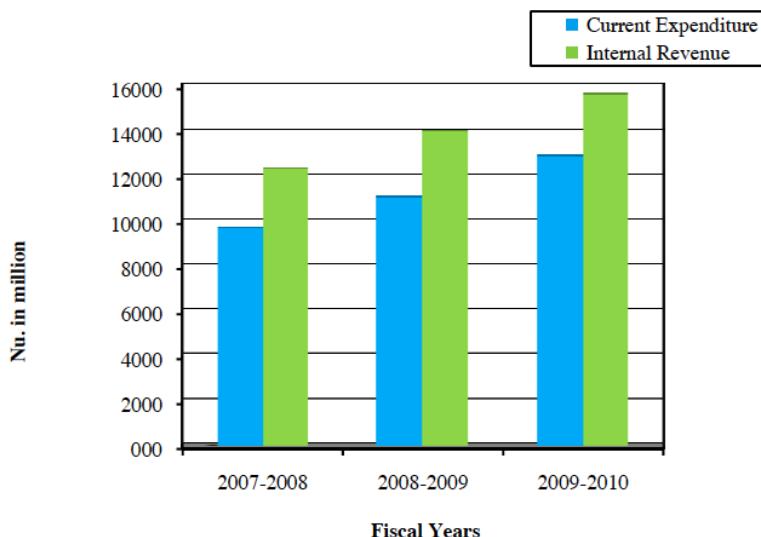
Table 11: CURRENT EXPENDITURE AND INTERNAL REVENUE COMPARISON FOR THE FY 2007-2008, FY 2008-2009 AND FY 2009-2010

PARTICULARS	Nu. in million		
	2007-2008	2008-2009	2009-2010
Current Expenditure	9,725.00	11,061.43	12,902.68
Internal Revenue	12,345.98	14,049.04	15,638.43
% Coverage	127%	127%	121%

Source: Department of Revenue & Customs and Spending Agencies

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

Graph III: Internal Revenue & Current Expenditure



6.1.2 INTEREST PAYMENT

The total interest payment during the FY amounted to Nu. 1,743.182 million. This consists of Nu. 70.103 million on internal borrowings which included Nu. 2.487 million on issuance of Treasury Bills (T-Bills) and Nu.1,673.079 million on external borrowings. Of total interest payment, 95 percent pertains to corporation used loans and only 5 percent for RGoB used loans. The total interest expenditure accounts for 2.61 percent of GDP, 11.15 percent of internal revenue and 13.51 percent of current expenditure.

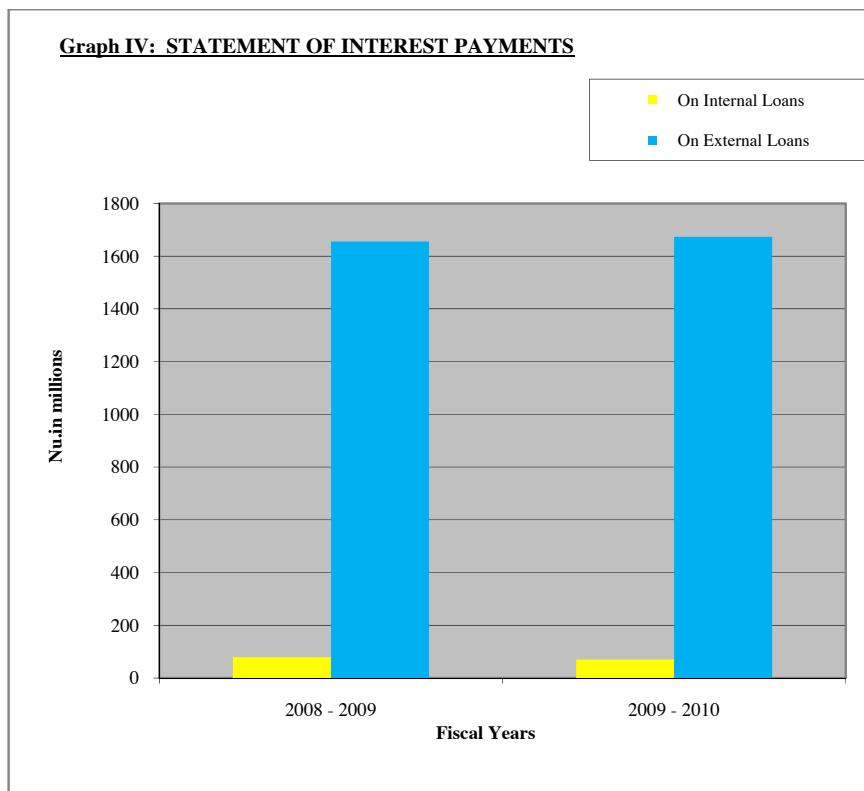
The summary of the expenditure on interest payments for the FY 2008-09 and 2009-10 is given in Table 12.

Table 12: STATEMENT OF INTEREST PAYMENTS

INTEREST	(Nu. in million) 2008 - 2009	(Nu. in million) 2009 - 2010	% Change	% of Internal Revenue	% of Current Expenditure
On Internal Loans	78.559	70.103	-10.76%	0.45%	0.54%
On External Loans	1,655.273	1,673.079	1.08%	10.70%	12.97%
Total	1,733.832	1,743.182	0.54%	11.15%	13.51%

Source: Department of Public Accounts

The statement of interest payments for the FY 2008-09 and 2009-10 is presented in a graph IV.



The detailed statement of interest payment by Lender is presented in Table 13 below.

Table 13: STATEMENT OF INTEREST PAYMENT DURING THE FISCAL YEAR 2009 – 2010		
LENDER	PROJECT	Nu. in Millions
A	INTERNAL	70.103
BoB	Ways and Means Advance	0.015
NPPF	First New Aircraft for Druk Air Corporation	40.926
BHTF	First New Aircraft for Druk Air Corporation	26.565
RGoB	Treasury Bills	2.487
RGoB	Interest Subsidy to FCB on loan for Revolving Fund	0.110
B	EXTERNAL	1,673.079
ADB	Multi Project - I 0637-BHU	1.484
ADB	Multi Project -II 0722 BHU	3.537

LENDER	PROJECT	Nu. in Millions
ADB	Chirang Hill Irrigation 0740-BHU	0.317
ADB	Road Mechanisation 0790-BHU	2.337
ADB	East West Highway 1265-BHU	2.241
ADB	Highland Livestock Development Project (HDLP) 0808-BHU	2.009
ADB	Industrial Estate 0900-BHU	0.269
ADB	Bhutan Development Finance Corporation (BDFC) 0934-BHU	1.060
ADB	Technical & Vocational Education Training 1035-BHU	1.731
ADB	Rural Electrification - I 1375-BHU	3.596
ADB	Financial Sector Development 1565-BHU	1.793
ADB	Development Finance Loan 1566-BHU	1.933
ADB	Urban Infrastructure Improvement 1625-BHU	3.157
ADB	Sustainable Rural Electrification (RE-II) 1712-BHU	7.575
ADB	Health Care Reform 1762-BHU	6.756
ADB	Road Improvement 1763-BHU	8.196
ADB	Basic Skill Development 1830-BHU	4.749
ADB	Rural Electrification & Network Expansion (RE III) 2009-BHU	5.028
ADB	Green Power Development Project (ADF) 2464 – BHU	8.780
ADB	Financial Sector Development Program 2279 - BHU	1.986
ADB Total		68.534
AUSTRIAN	Basochhu Hydro Power Corporation - Lower Stage (BHPC-II)	56.643
AUSTRIAN Total		56.643
GOI	Kurichhu Hydro Power Corporation (KHPC)	201.694
GOI	Tala Hydro Power Project (THPP)	1295.863
GOI Total		1497.557
IDA	Technical Assistance (TA) 1416-BHU	0.981
IDA	Forestry -I 1460-BHU	1.630
IDA	Bhutan Calcium Carbide Limited (BCCL) 1596-BHU	2.564
IDA	Primary Education Project (PEP) 1899-BHU	1.274
IDA	Forestry -II 1900-BHU	0.246
IDA	Forestry-III 2533-BHU	2.176
IDA	Second Education Project (SEP) 3044-BHU	5.810
IDA	Rural Access Project (RAP) 3309-BHU	4.374
IDA	Urban Development Project 3310-BHU	4.107
IDA	Education Development Project (EDP) 3820-BHU	11.056

LENDER	PROJECT	Nu. in Millions
IDA	Decentralised Rural Development Project (DRDP) 4040-BHU	1.960
IDA	Develpt Policy Financing for Institutional Strengthening 4562-BT	2.951
	IDA Total	39.129
IFAD	Small Farms Development 050-BT	1.487
IFAD	Trashigang-Mongar Area Development Project 178-BHU	1.253
IFAD	Punakha-Wangdue Valley Development Project 223-BHU	0.998
IFAD	First Eastern Zone Agriculture Project (FEZAP) 299-BHU	1.727
IFAD	Second Eastern Zone Agriculture Project (SEZAP) 512-BT	3.650
IFAD	Agri. Mkting & E/prise Promo. Prog. (AMEPP) 659-BT	2.101
	IFAD Total	11.216
	Grand Total (Actual Interest Paid during the year)	1743.182

Source: Department of Public Accounts

The interest payment is also categorized as RGoB used and Corporation used loans as presented below in Table 14.

**Table 14: STATEMENT OF INTEREST PAYMENT DURING THE FY 2009-10:
BY CORPORATION AND RGOb**

Corp./ RGOb	Lender	Project	Nu. in million
Corpn.	ADB	Bhutan Dev. Finance Corporation (BDFC) 0934-BHU	1.060
Corpn.	ADB	Rural Electrification - I 1375-BHU	3.596
Corpn.	ADB	Development Finance Loan 1566-BHU	1.933
Corpn.	ADB	Sustainable Rural Electrification (RE-II) 1712-BHU	7.575
Corpn.	ADB	Rural E/fication & Network Expansion (RE III) 2009-BHU	5.028
Corpn.	ADB	Green Power Development Project (ADF) 2464 – BHU	8.780
		ADB Total for Corporation	27.972
Corpn.	AUSTRIAN	Basochhu Hydro Power Corp. - Lower Stage (BHPC-II)	56.643
		AUSTRIAN Total for Corporation	56.643
Corpn.	BHTF	First New Aircraft for Druk Air Corporation	26.565
		BHTF Total for Corporation	26.565
Corpn.	GOI	Kurichhu Hydro Power Corporation (KHPC)	201.694

Corp./ RGOB	Lender	Project	Nu. in million
Corpn.	GOI	Tala Hydro Power Project (THPP)	1295.863
	GOI Total for Corporation		1,497.557
Corpn.	IDA	Bhutan Calcium Carbide Limited (BCCL) 1596-BHU	2.564
	IDA Total for Corporation		2.564
Corpn.	NPPF	First New Aircraft for Druk Air Corporation	40.926
	NPPF Total for Corporation		40.926
Corpn.	FCB	Interest Subsidy to FCB on loan for Revolving Fund	0.110
	FCB Total for Corporation		0.110
	Total for Corporation Used Loan		1,652.337
RGOB	ADB	Multi Project - I 0637-BHU	1.484
RGOB	ADB	Multi Project -II 0722 BHU	3.537
RGOB	ADB	Chirang Hill Irrigation 0740-BHU	0.317
RGOB	ADB	Road Mechanisation 0790-BHU	2.337
RGOB	ADB	East West Highway 1265-BHU	2.241
RGOB	ADB	Highland Livestock Dev. Project (HDLP) 0808-BHU	2.009
RGOB	ADB	Industrial Estate 0900-BHU	0.269
RGOB	ADB	Technical & Vocational Education Training 1035-BHU	1.731
RGOB	ADB	Financial Sector Development 1565-BHU	1.793
RGOB	ADB	Urban Infrastructure Improvement 1625-BHU	3.157
RGOB	ADB	Health Care Reform 1762-BHU	6.756
RGOB	ADB	Road Improvement 1763-BHU	8.196
RGOB	ADB	Basic Skill Development 1830-BHU	4.749
RGOB	ADB	Financial Sector Development Program	1.986
	ADB Total for RGOB		40.562
RGOB	BoB	Ways and Means Advance	0.015
	BoB Total for RGOB		0.015
RGOB	IDA	Technical Assistance (TA) 1416-BHU	0.981
RGOB	IDA	Forestry -I 1460-BHU	1.630
RGOB	IDA	Primary Education Project (PEP) 1899-BHU	1.274
RGOB	IDA	Forestry -II 1900-BHU	0.246
RGOB	IDA	Forestry-III 2533-BHU	2.176
RGOB	IDA	Second Education Project (SEP) 3044-BHU	5.810
RGOB	IDA	Rural Access Project (RAP) 3309-BHU	4.374

Corp./ RGoB	Lender	Project	Nu. in million
RGOB	IDA	Urban Development Project 3310-BHU	4.107
RGOB	IDA	Education Development Project (EDP) 3820-BHU	11.056
RGOB	IDA	Decentralised Rural Development Project 4040-BHU	1.960
RGOB	IDA	Devpt .Policy Fin. for Institutional Strengthening 4562-BTU	2.951
		IDA Total for RGOB	36.565
RGOB	IFAD	Small Farms Development 050-BHU	1.487
RGOB	IFAD	Trashigang-Mongar Area Development Project 178-BHU	1.253
RGOB	IFAD	Punakha-Wangdue Valley Development Project 223-BHU	0.998
RGOB	IFAD	First Eastern Zone Agriculture Project (FEZAP) 299-BHU	1.727
RGOB	IFAD	Second Eastern Zone Agriculture Project (SEZAP) 512-BHU	3.650
RGOB	IFAD	Agriculture Marktg & Enterprise Promotion Prog. 659-BHU	2.101
		IFAD Total for RGOB	11.216
RGOB	BNB/RMA	RGoB Treasury Bills (T-Bills)	2.487
		Total for RGOB	2.487
		Total for RGoB used loan	90.845
		Grand Total	1,743.182

Source: Department of Public Accounts

6.1.3 CAPITAL EXPENDITURE

The total capital expenditure during the FY was Nu. 12,929.143 million recording an increase of 31.54 percent over the previous year. The increase in the capital expenditure can be attributed to the increase in expenditure for the infrastructure damaged by Cyclone Aila and earthquake amounting to Nu. 113.04 million besides other planned development activities. The balance fund received for flood and earthquake has been budgeted in FY 2010-11. The capital expenditure includes direct payments made by GoI to project DANTAK on behalf of the RGoB for the ongoing activities like double laning of highways, construction of new roads, etc.

Some of the major activities that have contributed to the increase in the capital expenditure during the FY are as follows:

a. Expenditure on Structure – Buildings	Nu. 867.215 million
b. Expenditure on Structure – Roads	Nu. 1,743.813 million
c. Plant & Equipt. – General Tools, Instruments	Nu. 256.636 million
d. Purchase of Vehicles	Nu. 200.343 million
e. Professional Services	Nu. 654.730 million
f. Capital Grants - Non-Profit Orgns (BBS, TCC & PCC)	Nu. 422.893 million
g. Capital Grants – (Rural House Insurance payments for earthquake victims)	Nu.131.720 million

Of the total capital expenditure and repayment of loans of Nu. 15,664.668 million, about 88.97 percent was financed by the receipts in grants and borrowing. The percentage coverage of capital expenditure and repayment by grants and borrowings is shown in the Table 15:

Table 15: CAPITAL EXPENDITURE AND REPAYMENT COMPARED WITH GRANTS AND BORROWINGS			
SOURCES	Nu. in millions		% Change
	2008-2009	2009-2010	
Grants	6,575.069	11,118.877	69.11%
Borrowings	832.923	2,817.511	238.27%
Total of Grants & Borrowings	7,407.992	13,936.388	88.13%
Expenditure			
Capital Expenditure	9,829.144	12,929.143	31.54%
Repayment	2,051.632	2,735.525	33.33%
Total of Capital & Repayment	11,880.776	15,664.668	31.85%
% of Coverage of Capital Expenditure & Repayment by Grants & Borrowings	62.35%	88.97%	

Source: DPA, GNHC & Spending Agencies

6.1.4 ON-LENDING

The total on-lending by the Government during the FY 2009-10 amounted to Nu. 1,471.827 million. This includes direct disbursement by JICA and ADB of Nu. 845.446 million and Nu. 557.128 million respectively for rural electrification projects. The statement of the on-lending is presented below in Table 16.

Table 16: STATEMENT OF ON-LENDING FOR THE FY 2009-2010		
LENDER	PROJECT/PROGRAMME	Nu. in million
JICA	Rural Electrification Project for BPC	845.446
ADB	Medium Small and Micro Enterprise Loan to BDfc	69.253
ADB	Green Power Development Project (RE IV)	557.128
	Total	1,471.827

Source: Department of Public Accounts

6.1.5 LOAN REPAYMENT

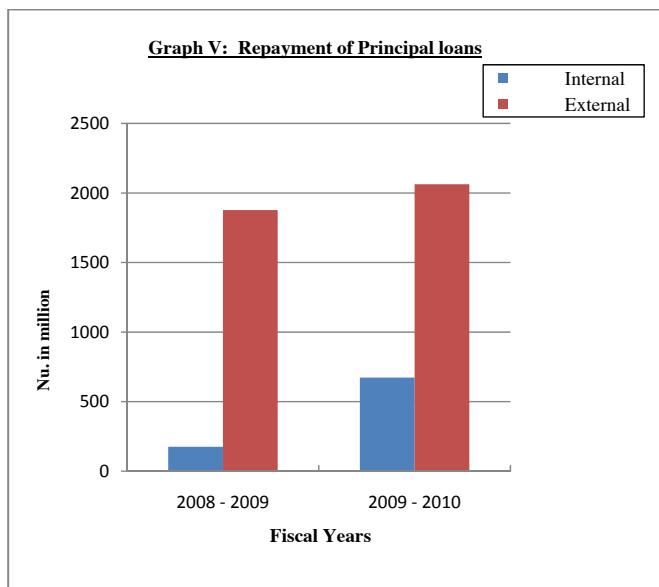
The principal repayment of loans during the FY 2009-10 amounted to Nu. 2,735.525 million. This consists of Nu. 672.815 million for internal borrowings and Nu. 2,062.710 million for external loans. Of the total principal repayment, 73 percent pertains to corporation used loans and the balance 27 percent is for RGoB used loans. The total principal loan repayment accounts for 4 percent of GDP.

A consolidated statement of principal repayment of loans for the FY 2008-09 and 2009-10 is presented below in Table 17.

Table 17: STATEMENT OF PRINCIPAL LOAN REPAYMENTS			
FISCAL YEAR	(Nu. in million)		% Change
	2008 - 2009	2009 – 2010	
Repayments	2,051.632	2,735.525	33.33%
Internal	175.302	672.815	283.80%
External	1,876.330	2,062.710	9.93%

Source: Department of Public Accounts

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



The detailed repayment of principal loans by lender is presented in the Table 18 as follows:

Table 18: STATEMENT OF PRINCIPAL LOAN REPAYMENT DURING THE FY 2009-2010 : BY LENDER

SI No.	PROJECT	Nu. in million
I	INTERNAL	672.815
A	National Pension and Provident Fund (NPPF)	106.302
i	First New Aircraft for Druk Air Corporation	106.302
B	Bhutan Health Trust Fund (BHTF)	69.000
i	First New Aircraft for Druk Air Corporation	69.000
C	Bhutan National Bank (BNB)	497.513
i	Treasury Bills	497.513
II	EXTERNAL	2,062.710
A	Asian Development Bank (ADB)	183.152
i	Chirang Hill Irrigation 0740-BHU	2.026
ii	Bhutan Development Finance Corporation (BDFC) 0934-BHU	4.832
iii	Development Finance 1566-BHU	3.926
iv	East-West Highway 1265-BHU	5.038
v	Financial Sector Development 1565-BHU	3.717
vi	Highland Livestock Development Project (HLDP) 0808-BHU	10.440
vii	Industrial Estate 0900-BHU	1.436

SI No.	PROJECT	Nu. in million
viii	Multi Project - I 0637-BHU	9.607
ix	Multi Project - II 0722-BHU	22.181
x	Road Mechanisation 0790-BHU	12.085
xi	Rural Electrification - I 1375-BHU	7.632
xii	Sustainable Rural Electrification - II 1712-BHU	21.889
xiii	Technical & Vocational Education Training(TVED) 1035-BHU	4.354
xiv	Urban Infrastructure Improvement Project 1625-BHU(SF)	6.278
xv	Health Care Reform Program 1762 BHU(SF)	29.525
xvi	Road Improvement project 1763-BHU(SF)	22.697
xvii	Basic Skill Development Project 1830-BHU (SF)	15.489
B	Government of Austria (GoA)	117.596
i	Basochhu Hydro Power Project - Lower Stage	57.959
ii	Basochhu Hydro Power Project - Upper Stage	59.637
C	Danish International Development Agency (DANIDA)	83.215
i	Rural Telecommunication Network Project	83.215
D	Government of India (GOI)	1,581.841
i	Chhukha Hydro Power Corporation (CHPC)	-
ii	Kurichhu Hydro Power Corporation (KHPC)	186.667
iii	Tala Hydro Power Project (THPP)	1,395.174
E	International Development Assistance (IDA)	68.322
i	Bhutan Calcium Carbide Limited (BCCL) 1596-BHU	11.764
ii	Forestry - I 1460-BHU	9.217
iii	Forestry - II 1900-BHU	1.745
iv	Forestry - III 2533-BHU	5.692
v	Primary Education Project (PEP) 1899-BHU	9.035
vi	Technical Assistance (TA) 1416-BHU	5.385
vii	Second Education Project 3044-BHU	14.545
viii	Rural Access Project (RAP) 3309-BHU	5.641
ix	Urban Development Project 3310-BHU	5.298
F	International Fund for Agriculture Development (IFAD)	28.584
i	First Eastern Zone Agriculture Project (FEZAP) 299-BHU	5.269
ii	Punakha-Wangdue Valley Development Project (PWVDP) 223-BHU	3.471
iii	Small Farms Development 050-BT	6.990
iv	Second Eastern Zone Agriculture Project (SEZAP) 512-BT	8.083
v	Trashigang-Mongar Area Development Project (TMADP) 178-BHU	4.771
GRAND TOTAL		2,735.525

Source: Department of Public Accounts

The statement of repayment of principal loans is categorized under RGOb used loans and Corporate loans in Table 19.

Table 19: STATEMENT OF PRINCIPAL REPAYMENT DURING THE FY 2009-10: BY Corporations & RGOb

Sector	Lender	Project	Nu. in million
Corpn.	BHTF	First New Aircraft for Druk Air Corporation	69.000
		BHTF Total for Corporation loan	69.000
Corpn.	NPPF	First New Aircraft for Druk Air Corporation	106.302
		NPPF Total for Corporation loan	106.302
Corpn.	ADB	Bhutan Dev. Finance Corporation (BDFC) 0934-BHU	4.832
Corpn.	ADB	Development Finance 1566-BHU	3.926
Corpn.	ADB	Financial Sector Development 1565-BHU	3.717
Corpn.	ADB	Rural Electrification - I 1375-BHU	7.632
Corpn.	ADB	Sustainable Rural Electrification - II 1712-BHU	21.889
		ADB Total for Corporation loan	41.996
Corpn.	DANIDA	Rural Telecommunication Network Project	83.215
		DANIDA Total for Corporation loan	83.215
Corpn.	GOA	Basochhu Hydro Power Project- Upper Stage	59.637
Corpn.	GOA	Basochhu Hydro Power Project- Lower Stage	57.959
		GOA Total for Corporation loan	117.596
Corpn.	GOI	Kurichhu Hydro Power Corporation (KHPC)	186.667
Corpn.	GOI	Tala Hydro Power Project (THPP)	1,395.174
		GOI Total for Corporation loan	1,581.841
Corpn.	IDA	Bhutan Calcium Carbide Limited (BCCL) 1596-BHU	11.764
		IDA Total for Corporation loan	11.764
		Total for Corporation Loan	2,011.714
RGob	ADB	Chirang Hill Irrigation 0740-BHU	2.026
RGob	ADB	East-West Highway 1265-BHU	5.038
RGob	ADB	Health Care Reform Program 1762 BHU(SF)	29.525
RGob	ADB	Highland Livestock Development Project (HLDP) 0808-BHU	10.440
RGob	ADB	Industrial Estate 0900-BHU	1.436
RGob	ADB	Multi Project - I 0637-BHU	9.607
RGob	ADB	Multi Project - II 0722-BHU	22.181
RGob	ADB	Road Improvement Project 1763-BHU(SF)	22.697
RGob	ADB	Road Mechanisation 0790-BHU	12.085
RGob	ADB	Technical & Vocational Edn. Training(TVED) 1035-BHU	4.354
RGob	ADB	Urban Infrastructure Improvement Project 1625-BHU(SF)	6.278

Sector	Lender	Project	Nu. in million
RGoB	ADB	Basic Skill Development Project 1830-BHU (SF)	15.489
ADB Total for RGoB loan			141.156
RGoB	IDA	Forestry - II 1900-BHU	1.745
RGoB	IDA	Forestry - III 2533-BHU	5.692
RGoB	IDA	Forestry - I 1460-BHU	9.217
RGoB	IDA	Primary Education Project (PEP) 1899-BHU	9.035
RGoB	IDA	Second Education Project 3044-BHU	14.545
RGoB	IDA	Technical Assistance (TA) 1416-BHU	5.385
RGoB	IDA	Rural Access Project (RAP) 3309-BHU	5.641
RGoB	IDA	Urban Development Project 3310-BHU	5.298
IDA Total for RGoB loan			56.558
RGoB	IFAD	First Eastern Zone Agriculture Project (FEZAP) 299-BHU	5.269
RGoB	IFAD	Punakha-Wangdue Valley Dev. Project (PWVDP) 223-BHU	3.471
RGoB	IFAD	Small Farms Development 050-BHU	6.990
RGoB	IFAD	Trashigang-Mongar Area Dev. Project (TMADP) 178-BHU	4.771
RGoB	IFAD	Second Eastern Zone Agriculture Project (SEZAP) 512-BT	8.083
IFAD Total for RGoB loan			28.584
RGoB	BNB	Treasury Bills (T-Bills)	497.513
Others Total for RGoB Loan			497.513
Total for RGoB Loan			723.811
Grand Total			2,735.525

Source: Department of Public Accounts

6.1.6 SECTOR WISE EXPENDITURE

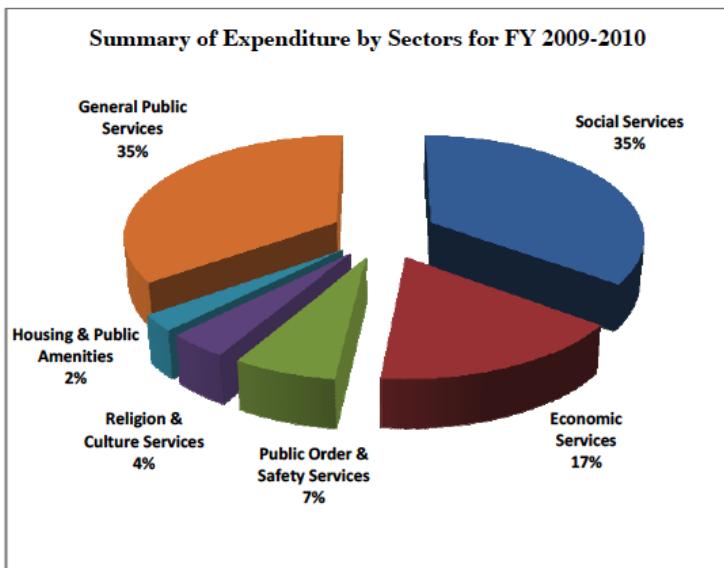
The sector-wise expenditure for the FY 2009-10 as presented in Table 20 reflects the priorities of the RGoB in terms of expenditures to each sector in the economy.

Table 20: SUMMARY OF EXPENDITURE BY SECTORS FOR THE FY 2009-2010

Sectors	Expenditure					% of Total	% to GDP
	Current	Capital	Lending	Repayment	Total		
Social Services	4,517.886	2,499.560	-	-	7,017.446	24.10%	10.5%
Health Services	1,364.249	787.540	-	-	2,151.789	7.39%	3.2%
Education Services	3,153.637	1,712.020	-	-	4,865.657	16.71%	7.3%
Economic Services	2,165.233	6,530.493	-	-	8,695.726	28.95%	13.0%
RNR Services	1,374.225	1,715.041	-	-	3,089.266	10.61%	4.6%
Mining, Manuf. & Industries Services	145.863	60.592	-	-	206.455	0.71%	0.3%
Transport & Communication Services	395.704	3,708.711	-	-	4,104.415	13.66%	6.1%
Energy Services	50.094	776.029	-	-	826.123	2.84%	1.2%
Other Economic Services	199.347	270.120	-	-	469.467	1.61%	0.7%
Public Order & Safety Services	875.836	429.513	-	-	1,305.351	4.48%	2.0%
Religion & Culture Services	511.319	442.363	-	-	953.682	3.28%	1.4%
Housing & Public Amenities	336.889	858.670	-	-	1,195.559	4.11%	1.8%
General Public Services	4,495.521	2,168.544	1,471.826	2,735.525	10,871.416	37.34%	16.3%
General Public Service	2,247.304	1,555.430	-	-	3,802.734	13.06%	5.7%
National Debt Services	2,248.217	613.114	1,471.826	2,735.525	7,068.682	24.28%	10.6%
Total	12,902.684	12,929.143	1,471.826	2,735.525	30,039.178	100.00%	44.9%
GDP as per NSB	66,865.290						

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 21.

Table 21: SUMMARY OF REVISED BUDGET & ACTUAL EXPENDITURE COMPARISON FOR THE FY 2009-2010					
AU CODE	ADMINISTRATIVE UNIT	TOTAL BUDGET	TOTAL EXPENDITURE	TOTAL VARIANCE	% VARIANCE
101.01-134.01	Total for Autonomous Bodies	4,790.023	3,592.394	(1,197.63)	-25.00%
201.01-212.01	Total for 10 Ministries	24,194.391	19,546.358	(4,648.03)	-19.21%
401.01-420.09	Total for 20 Dzongkhags	8,262.223	6,900.426	(1,361.80)	-16.48%
Total		37,246.637	30,039.178	(7,207.46)	-19.35%

Note: Expenditure figures are exclusive of Advances & Suspense

Source: DNB, DPA & Spending Agencies

The total expenditures of Nu. 30,039.178 million has resulted in a variation of Nu. 7,207.46 million corresponding to 19.35 percent against the total revised budget estimates of Nu. 37,246.637 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 total government debt outstanding as on 30th June 2010 is Nu. 36,788.483 million. The summary statement of outstanding debt is presented in Table 22.

As on July 1, 2009 the internal loan outstanding of the Government was Nu. 1,227.117 million on account of the Government equity participation in the purchase of new aircraft for Druk Air Corporation Ltd. With the fourth repayment for the Druk Air Corporation and T-Bills during the FY, the internal loan outstanding was reduced to Nu. 1,051.815 million as on June 30, 2010 as below:

(i) National Pension & Provident Fund	Nu. 637.815 million
(ii) Bhutan Health Trust Fund	Nu. 414.000 million
Total	Nu. 1,051.815 million

The total external outstanding debt was USD 789.707 million as on 30th June 2010. This is about 55 percent of GDP. The external debt in convertible currency (other than Gol) is about USD 374.779 million, equivalent to Nu. 17,459.097 million.

The Government of India (Gol) Rupee loan for hydropower projects is estimated at Rs.18,277.571 million as on 30th June 2010. This is about 50 percent of the Government's total outstanding debt. The detail of the GOI loans is as follows:

(i) Kurichhu Hydropower Corporation	Rs. 1,119.999 million
(ii) Tala Hydropower Project Authority	Rs. 12,556.572 million
(iii) Punatshangchhu Hydropower Project-I	Rs. 4,601.000 million
Total	Rs. 18,277.571 million

A detailed statement of outstanding debt as on 30th June 2010 is presented in Table 23.

Table 22: SUMMARY STATEMENT OF OUTSTANDING DEBT OF THE GOVERNMENT FOR THE PERIOD ENDED JUNE 30, 2010
 (Amounts in Agreement Currencies)

Sl. No	LENDER AND PROJECTS	Loan Committed	Opening balances as on 01/07/09	W I T H D R A W A L S				REPAYMENTS DURING THE YEAR			Closing Balances as on 30/06/10	Closing Balances in USD	
				Curr.	Amount	Principal	Interest & Charges accrued during the year Interest	Fees & Charges	Principal	Interest & Si Charges	Total		
A	INTERNAL	Nu.	2,250.536		1,227.117	497.513	70.104	-	567.617	672.815	70.104	742.919	1,051.815
	BOB	Nu.	-		-	-	0.015	-	0.015	-	0.015	0.015	-
	NPPF	Nu.	1,063.023		744.117	-	40.926	-	40.926	106.302	40.926	147.228	637.815
	BHTF	Nu.	690.000		483.000	-	26.565	-	26.565	69.000	26.565	95.565	414.000
	BNB/BOB (T-Bills & Interest Subsidy to FCB)	Nu.	497.513		-	497.513	2.598	-	500.111	497.513	2.598	500.111	-
B	EXTERNAL: GOI	Rs.	33,041.334		17,483.392	2,376.020	1,497.557	-	3,873.577	1,581.841	1,497.557	3,079.398	18,277.571
C	EXTERNAL: Other than GoI		16,048.518		3,344.251	206.534	256.021	3,806.805	480.869	205.970	686.839	17,459.097	374.779
I	IDA	XDR	79.187		70.664	3.611	0.535	-	4.146	0.942	0.535	1.477	73.333
II	ADB	XDR	140.356		77.074	18.369	1.148	-	19.517	2.575	1.148	3.723	92.868
III	ADB	USD	51.000		-	13.347	0.027	0.070	13.444	-	0.097	0.097	13.347
IV	IFAD	XDR	27.031		17.590	1.728	0.155	-	1.883	0.387	0.155	0.542	18.931
V	GoA	Euro	89.628		45.825	3.528	0.416	4.450	8.394	1.898	4.866	6.764	47.455
VI	GoD	Euro	13.009		9.756	-	-	-	-	1.300	-	1.300	8.456
VII	JICA	JPY	3.576		0.028	1.692	0.000	-	1.694	-	0.000	0.000	1.720
	Grand Total	Nu.	34,759.027		6,217.784	1,774.195	256.021	8,247.999	2,735.525	1,773.631	4,509.156	36,788.483	789.707
	Note: Exchange rates used for conversion:			USD	XDR	KWD	EURO			JPY(000)			
		Nu.	46.5850		68.9166	66.7655	6.8000				524.9500		
	GDP (Source- NSB)	Nu.	66,865.290										

Table 23: THE DETAILED STATEMENT OF OUTSTANDING DEBT OF THE GOVERNMENT FOR THE PERIOD ENDED JUNE 30, 2010

(Amounts in agreed currencies)

Sl. No.	Lenders and projects	Loan No.	Loan Committed	Opening balance as on 01/07/2009	WITHDRAWALS		Repayments during the year			Closing balance as on 30/06/2010	Closing balance in USD			
					Principal	Interest	Interest and Charges accrued during the year	Fees/ charges	Total liability incurred during the year	Principal	Interest and Charges	Total		
A	INTERNAL	Nu	2,250,539	1,227,117	497,513	70,104	-		567,617	672,815	70,104	742,919	1,051,815	22,578
I	BoB		-	-	0.015	-			0.015	-	0.015	0.015	-	-
	Ways and means advance		-	-	0.015	-			0.015	-	0.015	0.015	-	-
II	NPPF		1,063,023	744,117	-		40,926	-	40,926	106,302	40,926	147,228	637,815	13,691
	Long term loan for RGoB equity in Druk Air		1,063,023	744,117	-		40,926	-	40,926	106,302	40,926	147,228	637,815	13,691
III	BHTF		690,000	483,000	-		26,565	-	26,565	69,000	26,565	95,565	414,000	8,887
	Long term loan for RGoB equity in Druk Air		690,000	483,000	-		26,565	-	26,565	69,000	26,565	95,565	414,000	8,887
IV	BNB/BoB/ RGoB		497,513	-	497,513	2,598	-		500,111	497,513	2,598	500,111	-	-
	Treasury Bills(T-Bills)		497,513	-	497,513	2,488	-		500,001	497,513	2,488	500,001	-	-
	Subsidy to FCB for revolving fund						0.110	-	0.110	-	0.110	0.110	-	-
B	EXTERNAL: Gol		Rs	33,041,334	17,483,392	2,376,020	1,497,557	-	3,873,577	1,581,841	1,497,557	3,079,398	8,277,571	392,349

Sl. No.	Lenders and projects	Loan Committed		WITHDRAWALS				Repayments during the year			Closing balance as on 30/06/2010	Closing balance in USD		
		Loan No.	Curr	Amount	Opening balance as on 01/07/2009	Principal	Interest	Fees/ charges	Total liability incurred during the year	Principal	Interest and Charges	Total		
1	Kurichhu Hydro Power Corporation			2,240,000	1,306,666	-	201,694	-	201,694	186,667	201,694	388,361	1,119,999	
2	Tala Hydro Power Project Authority			16,742,094	13,951,746	-	1,295,863	-	1,295,863	1,395,174	1,295,863	2,691,037	12,556,572	
3	Puna Tsangchhu Hydro Power Project - I			14,059,240	2,224,980	2,376,020	-	-	2,376,020	-	-	-	4,601,000	
C	EXTERNAL: Other than Govt	Nu		16,048,518	3,344,251	206,534	256,021	3,806,805	480,869	205,970	686,839	17,459,097	374,779	
I	ADB (ADF)	XDR	140,356	77,074	18,369	1,148	-	19,517	2,575	1,148	3,723	92,868	137,386	
1	Multi project - I	637- BHU		3,674	2,058	-	0,033	-	0,033	0,147	0,033	0,180	1,911	2,827
2	Multi project - II	722- BHU		7,428	4,607	-	0,057	.	0,057	0,298	0,057	0,355	4,309	6,375
3	Tsirang Hill irrigation	740- BHU		0.849	0.542	-	0,005	-	0,005	0,034	0,005	0,039	0,508	0,752
4	Road mechanisation	790- BHU		3,718	2,527	-	0,037	-	0,037	0,148	0,037	0,185	2,379	3,519
5	Highland Livestock Development project	808- BHU		3,526	2,467	-	0,032	-	0,032	0,141	0,032	0,173	2,326	3,441
6	Industrial estates	900- BHU		0.550	0.418	-	0,004	-	0,004	0,022	0,004	0,026	0,396	0,586

Sl. No.	Lenders and projects	Loan Committed		WITHDRAWALS				Repayments during the year			Closing balance as on 30/06/2010	Closing balance in USD	
		Loan No.	Curr	Amount	Opening balance as on 01/07/2009	Principal	Interest	Fees/ charges	Total liability incurred during the year	Principal	Interest and Charges	Total	
7	Bhutan Development Finance Corporation Limited	934-BHU		1,621	1,265	-	0.016	-	0.016	0.065	0.016	0.081	1,200 1,775
8	Technical, Vocational and Educational training	1035-BHU		3,295	2,735	-	0.028	-	0.028	0.066	0.028	0.094	2,669 3,948
9	East West Highway	1265-BHU		3,666	3,263	-	0.033	-	0.033	0.074	0.033	0.107	3,189 4,718
10	Rural Electrification (RE)	1375-BHU		4,771	4,438	-	0.055	-	0.055	0.096	0.055	0.151	4,342 6,423
11	Financial Sector Development program	1565-BHU		2,939	2,851	-	0.029	-	0.029	0.059	0.029	0.088	2,792 4,130
12	Development Finance loan	1566-BHU		2,932	2,844	-	0.031	-	0.031	0.059	0.031	0.090	2,785 4,120
13	Urban Infrastructure improvement project	1625-BHU		4,244	4,159	-	0.049	-	0.049	0.084	0.049	0.133	4,075 6,028
14	Sustainable Rural Electrification (RE-II)	1712-BHU		7,063	6,622	-	0.116	-	0.116	0.295	0.116	0.411	6,327 9,360
15	Health care reform	1762-BHU		7,614	7,376	-	0.109	-	0.109	0.476	0.109	0.585	6,900 10,208

Sl. No.	Lenders and projects	Loan Committed		WITHDRAWALS				Repayments during the year			Closing balance as on 30/06/2010	Closing balance in USD		
		Loan No.	Curr	Amount	Opening balance as on 01/07/2009	Principal	Interest	Fees/ charges	Total liability incurred during the year	Principal	Interest and Charges	Total		
16	Road Improvement	1763-BHU		7,263	7,112	-	0.122	-	0.122	0.303	0.122	0.425	6,809	10,073
17	Basic Skill Development	1830-BHU		5,556	4,990	-	0.070	-	0.070	0.208	0.070	0.278	4,782	7,074
18	Rural Electrification and Network expansion	2009-BHU		6,584	6,585	-	0.072	-	0.072	-	0.072	0.072	6,585	9,742
19	Road network project	2187-BHU		13,803	5,986	7,039	0.077	-	7,116	-	0.077	0.077	13,025	19,269
20	Urban infrastructure Development	2258-BHU		16,597	1,238	0.985	0.015	-	1,000	-	0.015	0.015	2,223	3,289
21	Financial sector development program	2279-BHU		7,472	2,717	-	0.027	-	0.027	-	0.027	0.027	2,717	4,019
22	Financial sector development project	2280-BHU		1,359	0.274	0.191	0.003	-	0.194	-	0.003	0.003	0.465	0,688
23	Green power development project (ADP)	2464-BHU		18,832	-	10,154	0.128	-	10,282	-	0.128	0.128	10,154	15,022
	ADB (OCR)		USD	51,000	-	13,347	0.027	0.070	13,444	-	0.097	0.097	13,347	13,347
24	Green power development project (OCR)	2463-BHU		51,000	-	13,347	0.027	0.070	13,444	-	0.097	0.097	13,347	13,347

Sl. No.	Lenders and projects	Loan Committed			WITHDRAWALS			Repayments during the year			Closing balance as on 30/06/2010	Closing balance in USD	
		Loan No.	Curr	Amount	Opening balance as on 01/07/2009	Principal	Interest	Fees/ charges	Total liability incurred during the year	Principal	Interest and Charges	Total	
II	KFAED		KD	1.494	-	-	-	-	-	-	-	-	-
1	Bhutan Development Finance Corporation Limited		409-BHU	1.494	-	-	-	-	-	-	-	-	-
III	Government of Austria (GoA)		Euro	89.628	45.825	3.528	0.416	4.450	8.394	1.898	4.866	6.764	47.455
1	Basochhu Hydropower - Upper stage			17.151	14.580	-	-	-	-	0.857	-	0.857	13.723
2	Basochhu Hydropower- Lower stage			31.245	31.245	-	0.286	0.597	0.883	1.041	0.883	1.924	30.204
3	Dagachu Hydropower project (RZB)			41.232	-	3.528	0.130	3.853	7.511	-	3.983	3.983	36.827
IV	Government of Denmark (GoD)		Euro	13.009	9.756	-	-	-	-	1.300	-	1.300	8.456
1	Rural Telecom Network project			13.009	9.756	-	-	-	-	1.300	-	1.300	8.456
V	JICA		JPY ('000)	3.576	0.028	1.692	-	-	1.694	-	-	-	1.720
1	Rural Electrification Project		BT-P1	3.576	0.028	1.692	-	-	1.694	-	-	-	1.720
													19.382

Sl. No.	Lenders and projects	Loan Committed			WITHDRAWALS				Repayments during the year			Closing balance as on 30/06/2010	Closing balance in USD
		Loan No.	Curr	Amount	Opening balance as on 01/07/2009	Principal	Interest	Fees/ charges	Total liability incurred during the year	Principal	Interest and Charges	Total	
VI	IDA	XDR	79.187	70.664	3.611	0.535	-	4.146	0.942	0.535	1.477	73.333	108.487
1	Technical Assistance	1416-BHU	2.531	1.860	-	0.015	-	0.015	0.075	0.015	0.090	1.785	2.641
2	Forestry- I	1460-BHU	4.154	3.115	-	0.022	-	0.022	0.124	0.022	0.146	2.991	4.425
3	Bhutan Calcium and Carbite Limited	1596-BHU	5.570	4.345	-	0.036	-	0.036	0.167	0.036	0.203	4.178	6.181
4	Forestry- II	1900-BHU	0.602	0.458	-	0.003	-	0.003	0.025	0.003	0.028	0.433	0.641
5	Primary Education Project	1899-BHU	3.100	2.356	-	0.018	-	0.018	0.124	0.018	0.142	2.232	3.302
6	Forestry-III	2533-BHU	3.879	3.452	-	0.030	-	0.030	0.077	0.030	0.107	3.375	4.993
7	Second Education project	3044-BHU	9.847	9.650	-	0.079	-	0.079	0.197	0.079	0.276	9.453	13.985
8	Urban Development project	3310-BHU	7.443	7.443	-	0.056	-	0.056	0.074	0.056	0.130	7.369	10.902
9	Rural Access project	3309-BHU	7.926	7.926	-	0.060	-	0.060	0.079	0.060	0.139	7.847	11.609
10	Education Development project	3820-BHU	22.000	19.335	2.492	0.150	-	2.642	-	0.050	0.050	21.827	32.290

Sl. No.	Lenders and projects	Loan Committed		WITHDRAWALS				Repayments during the year			Closing balance as on 30/06/2010	Closing balance in USD		
		Loan No.	Curr	Amount	Opening balance as on 01/07/2009	Principal	Interest	Fees/ charges	Total liability incurred during the year	Principal	Interest and Charges	Total		
11	Decentralised rural development Project	4040-BHU		4,600	3,189	1,119	0.026	-	1,145	-	0.026	0.026	4,308	6,373
12	Development policy financing for institutional strengthening	4562-BT		7,535	7,535	-	0.040	-	0.040	-	0.040	0.040	7,535	11,147
VII	IFAD	XDR	27.031	17,590	1,728	0.155	-	1,883	0.387	0.155	0.542	18,931	28,006	
1	Small farm development and irrigation rehabilitation	50-BHU		3,782	2,022	-	0.021	-	0.021	0.094	0.021	0.115	1,928	2,852
2	Trashigang-Mongar Area Development	178-BHU		2,557	1,694	-	0.018	-	0.018	0.064	0.018	0.082	1,630	2,411
3	Punakha-Wangdue Valley Development project	223-BHU		1,953	1,415	-	0.014	-	0.014	0.048	0.014	0.062	1,367	2,022
4	First eastern zone agriculture project	299-BHU		2,793	2,304	-	0.023	-	0.023	0.070	0.023	0.093	2,234	3,305
5	Second Eastern zone agriculture project	512-BHU		6,696	6,696	-	0.049	-	0.049	0.111	0.049	0.160	6,585	9,742

Sl. No.	Lenders and projects	Loan No.	Loan Committed		WITHDRAWALS				Repayments during the year			Closing balance as on 30/06/2010	Closing balance in USD	
			Curr	Amount	Opening balance as on 01/07/2009	Principal	Interest	Fees/ charges	Total liability incurred during the year	Principal	Interest and Charges accrued during the year	Total		
6	Agriculture marketing and enterprise promotion	659-BHU		9,250	3,459	1,728	0.030	-	1,758	-	0.030	0.030	5,187	7,674
	GRAND TOTAL		NU		34,759,027	6,217,784	1,774,195	256,021	8,247,999	2,735,525	1,773,631	4,509,156	36,788,483	789,707
	Note: Exchange rate used for conversion	USD	XDR	KWD	Euro	JPY(000)								
		Nu	46,5850	68,92	166,7655	56,8000	524,9500							

GDP as per NSB = Nu 66,865,290

Source: Department of Public Accounts

8. GOVERNMENT EQUITY HOLDINGS

As on July 1, 2009 the total Government equity holding in various corporations was Nu. 19,982.547 million. The total Government equity holding in various companies as of June 30, 2010 increased to Nu. 44,803.063 million as presented in Table 24. The increase was mainly due to increase in BPCL's equity share capital by Nu. 1,372.286 million. The merger of THPA with DGPC also contributed for the increase in equity of DGPC (Nu. 23,382.84 million) which subsequently increased DHI equity holdings. The total Government equity portfolio represents about 67 per cent of GDP. The Government share holdings in DHI also includes equity holdings in DHI owned and linked companies.

9. GOVERNMENT GUARANTEES

The total Government Guarantees issued amounted to Nu. 2,947.302 million as on June 30, 2010. 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, import of furnance to BFAL and working capital to Dharma Industries, Social 3 and People's Project. A detailed statement of Government Guarantees as on June 30, 2010 is given in Table 25.

Table 24: STATEMENT OF GOVERNMENT EQUITY PORTFOLIO AS ON JUNE 30, 2010

		Shareholding as on 30/06/2009						Investment						Divestment/ Transfer		Shareholding as on 30/06/2010	
Sl. No	Corporations	No. of shares	Value (Nu)	% Holding	Face value	No. of shares	Amount (Nu)	No. of shares	Amount (Nu)	No. of shares	Value (Nu)	% Holding					
I	Manufacturing		19,626,116								443,253,122	44,446,632					
1	Army Welfare Project	25000	25,000	100%	1,000						25,000	25,000					
2	Bhutan Agro Industries Limited	290,636	29,064	100%	100						290,636	29,064					
3	Wood Craft Centre Limited ¹	-	33,430	100%								98,820	100%				
4	Kuensel Corporation	255,000	25,500	51%	100						255,000	25,500					
5	Druk Holding & Investments Ltd ²	195,131,226	19,513,123	100%	100						442,682,486	44,268,249					
II	Trading		15,000								15,000.00	15.000					
6	Food Corporation of Bhutan	15,000	15,000	100%	1,000						15,000	15,000					
III	Services		154,430								1,544,303.00	154,430					
7	Bhutan Postal Corporation	235,952	23,595	100%	100						235,952	23,595					
8	Bhutan Broadcasting Service Limited	1,308,351	130,835	100%	100						1,308,351	130,835					
IV	Financial Institutions		187,000								187,000.00	187,000					
9	Bhutan Development Finance Corp	187,000	187,000	87%	1,000						187,000	187,000					
	TOTAL		19,982,547								444,999,425	44,803,063					
1	Opening balance																
	Add: Capitalisation of land																
	Total closing equity share		98,820														
2	Opening Share Capital																
	Increase in BPCL's equity share cap in 2009																
	Increase in DGPC's equity share cap in 2009																
	Equity in Thimphu Techpark Pvt. Ltd																
	Total Closing Equity Share Capital		44,268,249														

Table 25: DETAILS OF SOVEREIGN GUARANTEE ISSUED BY THE GOVERNMENT as of June 30, 2010

Sl. No.	Name of the beneficiary	Date of issue	Issued to	Purpose of Issue	Amount guaranteed		Validity	Remarks
					Original Amount (Nu. Million)	Balance amount as on June 30, 2010 (Nu. Million)		
1	BDFC	22/11/2005	Bank of Bhutan	Credit Expansion	500,000	500,000	10 Years	Principal repayment will start from June 2011; To be fully liquidated by 2015
2	BDFC	2/4/2008	NPPF	Rural Credit including SME	400,000	400,000	10 Years	Principal repayment will start from March 2004
3	BFAL	12/11/2004	EKSPORTFINANS, Norway	Import of furnace	424,235	269,994	10 Years	Balance NOK 33,140,169,16; Nu. 269,994,000.00 to be liquidated by 2014
4	Dharma Industries, Social 3, People's Projects	30/7/2007	Bhutan National Bank	Working Capital for establishment of industry to manufacture statues	NOK 59,500 m	15,000	8,270	Sanctioned Nu. 9,988,042.98 against the quaranteed amount
5	Druk Air Corporation	2003-04	Bond subscribers	Druk Air Bond		1,769,038	1,769,038	As per the Audited Financial Statement
Total					3,108,273	2,947,302		

Source: Public Enterprise Division

10. GOVERNMENT CONSOLIDATED ACCOUNT

Reconciliation of Government Consolidated Account for the FY 2009-10 is presented below.

Table 26: RECONCILIATION OF GOVERNMENT CONSOLIDATED ACCOUNT FOR THE FISCAL YEAR 2009-2010		
SL. NO.	PARTICULARS	(Nu. in million)
		AMOUNT
1	Opening Balance as on July 1, 2009	(521.209)
2	RECEIPTS DURING THE YEAR	33,087.533
	Budget Fund Account (DPA)	16,449.135
	Revenue Account (DRC&BOB)	15,749.063
	Non Revenue Account (BOB)	889.335
3	LESS: PAYMENTS DURING THE YEAR	32,854.545
	Budget Fund Account (DPA)	1,946.502
	Withdrawals from LC A/c (BOB)	29,279.120
	Withdrawals from Revenue A/c (DRC&BOB)	110.629
4	Closing Balance as on 30 June 2010 (DPA)	1,230.073
5	RECONCILIATION:	
	Closing Balance as on 30 June 2009 (BoB/RMA)	2,719.226
	Add: Fund in Transit (Cr.) as on 30.06.2010 – BoB	520.589
	Less: Fund in Transit (Dr.) as on 30.06.2010 – BoB	1,906.480
6	Closing Balance as on 30 June 2010 (BoB/RMA)	1,333.335
7	Add:	67.158
	a) Credits (Deposits) as per DPA but not in BoB	67.158
	b) Debits (Payments) as per BoB but not in DPA	-
8	Less:	170.420
	a) Credit (Deposits) as per BoB but not in DPA	170.420
	b) Debits (Payments) as per DPA but not in BoB	-
9	Closing Bank Balance as on 30 June 2010 (DPA)	1,230.073

Source: DPA, BoB and DRC

11. GOVERNMENT BUDGET FUND ACCOUNT

Reconciliation of Government Budget Fund Account for FY 2009-10 is presented below.

Table 27: RECONCILIATION OF GOVERNMENT BUDGET FUND ACCOUNT FOR THE FY 2009-2010

SI. No.	PARTICULARS	Nu. in million	REMARKS
1	Closing Balance as per Bank Statement as of 30.06.2010	14,605.895	
2	Add:	67.158	
A	Credits as per Cash Book but not in BoB	67.158	Annexure - 1
B	Debits as per BOB but not in Cash Book	-	
3	Less:	170.420	
A	Credits as per BoB but not in Cash Book	170.420	Annexure - 2
B	Debits as per Cash Book but not in BoB	-	
4	Closing Balance as per Cash Book as of 30.06.2010	14,502.634	

Source: Department of Public Accounts and Bank of Bhutan

11.1 RECONCILIATION DETAILS - Annexure

Annexure - 1 : CREDITS AS PER CASHBOOK BUT NOT IN BANK

SL. No.	PARTICULARS	Nu.in million
A	Deposits of FY 2008-2009 credited by BOB in FY 2009-2010	
i	Sale proceeds of Soilra items vide MoF 12192 dated 30/06/2010	0.011
ii	ADB Loan to RMA for Financial Development Project vide RMA 10074 dated 30/06/2010	4.000
iii	IDA loan to MoA for Financial Development Project vide RMA 10038 dated 30/06/2010	0.780
iv	Austran Grant for Hotel Management Training Institute vide RMA 9714 dated 18/06/2010	62.367
	Total of A	67.158

Source: Department of Public Accounts and Bank of Bhutan

Annexure - 2 : CREDITS AS PER BANK BUT NOT IN CASHBOOK

Sl.No.	PARTICULARS	Nu.in million
A	Deposits of FY 2008-09 credited by BOB in FY 2009-10	
1	Amount deposited in 2008-2009 but credited by Bank in 2009-2010	168.651
2	Double debits by Bank	1.769
	Total of A	170.420

Source: Department of Public Accounts and Bank of Bhutan

12. REFUNDABLE DEPOSIT, REVOLVING AND TRUST FUNDS

As required by FRR-2001, the statement of Refundable Deposits Account, Revolving Funds and Trust Funds as on 30th June 2010 is presented below.

Table 28: OPERATION OF REFUNDABLE DEPOSIT ACCOUNT, REVOLVING AND TRUST FUNDS

SL. No.	Account Name	Amount (million)
1	Refundable Deposits Accounts	Nu.354.696
2	Bhutan Health Trust Fund	Nu.1,049.617
3	Bhutan Trust Fund for Environment Conservation	US\$40.945
4	Cultural Trust Fund	Nu.45.858
5	Bhutan Information Communication and Media Authority	Nu.216.196

Source: Bank of Bhutan, Bhutan National Bank and Spending Agencies

13. CURRENT DEPOSITS ACCOUNT

There are a total of 313 Current Deposits Accounts as on 30th June 2010 operated by the various agencies. Of the total Current Deposits Accounts, 205 is operated by Geogs, 22 by Judiciary, 6 by Municipal Corporations and 80 by Others. The summary is presented in Table 29 and the details are appended in Schedule 13.

Table 29: SUMMARY OF CURRENT DEPOSITS ACCOUNTS

SI No.	Agencies	No. of Accounts	Amount (Nu. in million)
1	Geogs	205	17.998
2	Judiciary	22	5.457
3	Municipalities	6	60.880
4	Others	80	753.642
	Total	313	837.977

Source: Department of Public Accounts, BoB, BNB and Spending agencies

SCHEDULE 1: BOOKED EXPENDITURE/REVISED BUDGET COMPARISON FOR THE FY 2009-2010

ADMINISTRATIVE UNIT	REVISED BUDGET APPROPRIATIONS			ACTUAL ANNUAL EXPENDITURE			AMOUNT OF VARIATION			% VAR			
	CURRENT	CAPITAL	LEN/REPAY	CURRENT	CAPITAL	LEN/REPAY	TOTAL	CURRENT	CAPITAL	LEN/REPAY	TOTAL		
HIS MAJESTY'S SECRETARIAT (4TH KING)	17,725	0.177		17,902	16,671	0.166		16,837	1.054	0.011	-	1.065	5.95%
NATIONAL ASSEMBLY OF BHUTAN	62,477	5,907		68,384	60,155	3,601		63,757	2,322	2,306	-	4,627	6.77%
NATIONAL COUNCIL OF BHUTAN	47,175	9,042		56,217	43,596	7,078		50,674	3,579	1,964	-	5,563	9.86%
COUNCIL FOR RELIGIOUS AFFAIRS	400,103	80,686		480,789	398,528	57,397		455,925	1,575	23,289	-	24,864	5.17%
JUDICIARY	153,426	368,114		521,540	145,652	132,061		277,714	7,774	236,053	-	243,826	46.75%
GROSS NATIONAL HAPPINESS COMMISSION	38,807	471,200		510,007	29,474	313,803		343,277	9,333	157,397	-	166,730	32.69%
ROYAL AUDIT AUTHORITY	80,403	24,861		105,264	75,798	18,479		94,277	4,605	6,382	-	10,987	10.44%
ROYAL CIVIL SERVICE COMMISSION	26,935	144,377		171,312	25,622	124,542		150,164	1,313	19,835	-	21,148	12.34%
BHUTAN OLYMPIC COMMITTEE	29,139	9,779		38,918	29,069	9,536		38,605	0,070	0,243	-	0,313	0.80%
NATIONAL ENVIRONMENT COMMISSION	22,400	79,959		102,359	19,407	56,666		76,073	2,993	23,293	-	26,286	25.68%
ROYAL INSTITUTE OF MANAGEMENT	38,804	50,108		88,912	36,690	17,132		53,822	2,114	32,976	-	35,090	39.47%
CENTRE FOR BHUTAN STUDIES	24,088	4,867		28,955	23,908	4,678		28,586	0,180	0,189	-	0,369	1.28%
CABINET SECRETARIAT	37,711	5,263		42,974	36,728	2,422		39,150	0,983	2,841	-	3,824	8.90%
OFFICE OF THE ATTORNEY GENERAL	14,717	10,305		25,022	12,832	5,449		18,281	1,885	4,856	-	6,741	26.94%
ROYAL UNIVERSITY OF BHUTAN	342,019	611,028		953,047	328,394	381,084		709,478	13,625	229,944	-	243,569	25.56%
NATIONAL STATISTICAL BUREAU	25,888	35,603		61,491	19,754	27,013		46,767	6,134	8,590	-	14,724	23.95%

ADMINISTRATIVE UNIT	REVISED BUDGET APPROPRIATIONS			ACTUAL ANNUAL EXPENDITURE			AMOUNT OF VARIATION			% VAR			
	CURRENT	CAPITAL	LEN/REPAY	TOTAL	CURRENT	CAPITAL	LEN/REPAY	TOTAL	CURRENT	CAPITAL	LEN/REPAY	TOTAL	
OFFICE OF THE ANTI-CORRUPTION COMMISSION	20,603	38,708		59,311	19,487	21,447		40,934	1,116	17,261	-	18,377	30.98%
OFFICE OF THE ELECTION COMMISSION	26,120	33,427		59,547	22,110	16,061		38,171	4,010	17,366	-	21,376	35.90%
BHUTAN NARCOTIC CONTROL AGENCY	12,298	4,117		16,415	8,924	2,199		11,123	3,374	1,918	-	5,292	32.24%
HIS MAJESTY'S SECRETARIAT	54,942	79,261		134,203	49,106	13,553		62,659	5,836	65,708	-	71,544	53.31%
BHUTAN INFORMATION COMM. MEDIA AUTHORITY	11,905	190,702		202,607	11,881	190,582		202,462	0,024	0,120	-	0,145	0.07%
DZONGKHA DEVELOPMENT COMMISSION	14,309	5,428		19,737	13,477	3,375		16,852	0,832	2,053	-	2,885	14.62%
NATIONAL LAND COMMISSION	150,548	153,907		304,455	147,482	134,171		281,652	3,066	19,736	-	22,803	7.49%
EDUCATION SERVICES	265,670	47,913		313,583	260,890	28,567		289,457	4,780	19,346	-	24,126	7.69%
DRUG REGULATORY AUTHORITY	4,641	2,899		7,540	4,374	2,788		7,162	0,267	0,111	-	0,378	5.01%
TOURISM COUNCIL OF BHUTAN	38,661	257,044		295,705	32,783	96,453		129,236	5,878	160,591	-	166,469	56.30%
NATIONAL COMMISSION FOR WOMEN AND CHILDREN	18,460	3,294		21,754	14,730	2,035		16,765	3,730	1,259	-	4,989	22.93%
ROYAL EDUCATION COUNCIL	18,190	63,883		82,073	12,142	20,393		32,535	6,048	43,490	-	49,538	60.36%
Total for Autonomous Bodies	1,998,164	2,791,859	0,000	4,790,023	1,899,662	1,692,732	0,000	3,592,394	98,502	1,099,127	0,000	1,197,629	25.00%
MINISTRY OF HOME AND CULTURAL AFFAIRS	899,319	705,968		1,605,287	869,557	435,859		1,305,416	29,762	270,109	0,000	299,871	18.68%
MINISTRY OF FINANCE	2,961,873	1,381,223	4,219,861	8,562,957	2,805,830	981,471	4,207,352	7,994,653	156,043	399,752	12,509	568,304	6.64%
MINISTRY OF FOREIGN AFFAIRS	426,620	56,921		483,541	325,217	28,023		353,240	101,403	28,898	0,000	130,301	26.95%

ADMINISTRATIVE UNIT	REVISED BUDGET APPROPRIATIONS			ACTUAL ANNUAL EXPENDITURE			AMOUNT OF VARIATION			% VAR		
	CURRENT	CAPITAL	LEN/REPAY	TOTAL	CURRENT	CAPITAL	LEN/REPAY	TOTAL	CURRENT	CAPITAL	LEN/REPAY	TOTAL
MINISTRY OF AGRICULTURE	1,156,434	1,167,651		2,324,085	1,011,577	776,698		1,788,276	144,870	390,940	0,000	535,809
MINISTRY OF ECONOMIC AFFAIRS	246,321	1,141,263		1,387,584	208,542	839,680		1,048,222	37,779	301,583	0,000	339,362
MINISTRY OF WORKS AND HUMAN SETTLEMENT	372,487	4,818,608		4,268,770	355,978	2,779,744		3,135,722	16,509	1,116,539	0,000	1,133,048
MINISTRY OF INFORMATION AND COMMUNICATIONS	154,008	853,168		1,007,176	137,873	380,534		518,407	16,136	472,634	0,000	488,769
MINISTRY OF HEALTH	1,027,335	946,339		1,973,674	886,667	470,375		1,357,042	140,668	475,964	0,000	616,632
MINISTRY OF EDUCATION	244,318	954,859		1,199,177	218,771	579,698		798,470	25,547	375,160	0,000	400,707
MINISTRY OF LABOUR AND HUMAN RESOURCES	180,160	279,655		459,815	153,979	170,608		324,587	26,181	109,047	0,000	135,228
Total for 10 Ministries	7,668,875	12,305,655		4,219,861	24,194,391	6,973,991		8,365,016	4,207,352	19,546,358		634,884
DZONGKHAG ADMINISTRATION .CHHUKHA	378,020	295,300		673,320	366,512	139,595		506,106	11,508	155,705	0,000	167,214
SAMPHELING GEWOG, CHHUKHA	0.785	13,524		14,309	0,722	4,836		5,558	0,063	8,688	0,000	8,751
BONGO GEWOG, CHHUKHA	2,624	15,022		17,646	2,097	10,715		12,812	0,527	4,307	0,000	4,834
CHAPCHHA GEWOG, CHHUKHA	0.700	10,578		11,278	0,635	10,037		10,673	0,065	0,541	0,000	0,605
DUNGNA GEWOG, CHHUKHA	0.574	2,562		3,136	0,534	2,077		2,611	0,040	0,485	0,000	0,525
GELING GEWOG,CHHUKHA	0.566	5,021		5,587	0,530	3,679		4,208	0,036	1,342	0,000	1,379
DARLA GEWOG,CHHUKHA	0.812	12,003		12,815	0,779	6,557		7,336	0,033	5,446	0,000	5,479
GETENA GEWOG, CHHUKHA	0.612	2,021		2,633	0,538	1,222		1,760	0,074	0,799	0,000	0,873

ADMINISTRATIVE UNIT	REVISED BUDGET APPROPRIATIONS				ACTUAL ANNUAL EXPENDITURE				AMOUNT OF VARIATION			% VAR	
	CURRENT	CAPITAL	LEN/REPAY	TOTAL	CURRENT	CAPITAL	LEN/REPAY	TOTAL	CURRENT	CAPITAL	LEN/REPAY	TOTAL	
BJACHHO GEWOG,CHHUKHA	0.607	6.344		6.951	0.569	4.745		5.315	0.038	1.599	0.000	1.636	23.54%
LOKCHINA GEWOG,CHHUKHA	2.106	7.094		9.200	1.470	3.209		4.679	0.636	3.885	0.000	4.521	49.14%
METAKHA GEWOG, CHHUKHA	0.545	2.757		3.302	0.513	2.382		2.895	0.032	0.375	0.000	0.407	12.33%
PHUENTSHOLING GEWOG, CHHUKHA	0.817	11.431		12.248	0.797	6.515		7.312	0.020	4.916	0.000	4.936	40.30%
DZONGKHAG ADMINISTRATION, HAA	127.089	84.013		211.102	119.704	72.076		191.780	7.385	11.937	0.000	19.322	9.15%
BJEE GEWOG, HAA	0.631	8.100		8.731	0.615	6.328		6.943	0.016	1.772	0.000	1.788	20.48%
KATSHO GEWOG, HAA	0.613	2.184		2.797	0.592	1.798		2.390	0.021	0.386	0.000	0.407	14.54%
SOMBAY GEWOG, HAA	0.705	4.240		4.945	0.691	4.186		4.877	0.014	0.054	0.000	0.068	1.37%
SAMA GEWOG, HAA	0.618	6.540		7.158	0.573	3.771		4.344	0.045	2.769	0.000	2.814	39.31%
USEU GEWOG, HAA	0.624	3.138		3.762	0.567	3.087		3.654	0.057	0.051	0.000	0.108	2.88%
GAKEYLING GEWOG, HAA	0.711	3.437		4.148	0.569	3.403		3.971	0.142	0.034	0.000	0.177	4.26%
DZONGKHAG ADMINISTRATION, PARO	269.759	136.378		406.137	242.402	110.522		352.924	27.357	25.856	0.000	53.213	13.10%
DOBSHARI GEWOG, PARO	0.613	3.423		4.036	0.612	3.283		3.895	0.001	0.140	0.000	0.141	3.50%
DOGAR GEWOG, PARO	0.671	5.175		5.846	0.646	5.054		5.700	0.025	0.121	0.000	0.146	2.50%
DOTEY GEWOG, PARO	0.580	4.461		5.041	0.579	4.431		5.010	0.001	0.030	0.000	0.031	0.61%
HOREY GEWOG, PARO	0.559	5.531		6.090	0.553	5.468		6.021	0.006	0.063	0.000	0.069	1.14%
LANGO GEWOG, PARO	0.648	4.011		4.669	0.637	2.746		3.383	0.011	1.265	0.000	1.276	27.38%
LUNGYNI GEWOG, PARO	0.630	4.820		5.450	0.628	4.495		5.123	0.002	0.325	0.000	0.327	6.01%
NAJA GEWOG, PARO	0.824	6.226		7.050	0.752	6.124		6.876	0.072	0.102	0.000	0.174	2.47%
SHABA GEWOG, PARO	0.705	5.767		6.472	0.677	3.757		4.434	0.028	2.010	0.000	2.038	31.49%
TSENTO GEWOG, PARO	0.691	7.280		7.971	0.682	5.707		6.389	0.009	1.573	0.000	1.582	19.85%

ADMINISTRATIVE UNIT	REVISED BUDGET APPROPRIATIONS				ACTUAL ANNUAL EXPENDITURE				AMOUNT OF VARIATION				% VAR
	CURRENT	CAPITAL	LEN/REPAY	TOTAL	CURRENT	CAPITAL	LEN/REPAY	TOTAL	CURRENT	CAPITAL	LEN/REPAY	TOTAL	
WANGCHANG GEWOG, PARO	0.616	8.190		8.806	0.587	5.353		5.940	0.029	2.837	0.000	2.866	32.54%
DZONGKHAG ADMINISTRATION, SAMTSE	299.667	200.256		499.923	277.971	114.056		392.027	21.696	86.200	0.000	107.896	21.58%
BARA GEWOG, SAMTSE	0.845	6.283		7.128	0.793	2.141		2.934	0.052	4.142	0.000	4.194	58.84%
BIRU GEWOG, SAMTSE	0.787	8.916		9.703	0.771	4.319		5.091	0.016	4.597	0.000	4.612	47.53%
CHARGHARY GEWOG, SAMTSE	0.653	2.590		3.243	0.651	0.621		1.272	0.002	1.969	0.000	1.971	60.78%
CHENGMARI GEWOG, SAMTSE	0.729	3.690		4.419	0.724	0.387		1.111	0.005	3.303	0.000	3.308	74.86%
DENCHKHA GEWOG, SAMTSE	0.731	5.258		5.989	0.715	1.352		2.068	0.016	3.906	0.000	3.921	65.48%
DOROKHA GEWOG, SAMTSE	0.880	13.190		14.070	0.877	5.532		6.409	0.003	7.658	0.000	7.661	54.45%
DUMTOE GEWOG, SAMTSE	0.641	3.506		4.147	0.626	1.787		2.414	0.015	1.719	0.000	1.733	41.80%
YODESELTSE GEWOG, SAMTSE	0.724	4.039		4.763	0.636	2.178		2.814	0.088	1.861	0.000	1.949	40.92%
LHARENJI GEWOG, SAMTSE	0.674	7.249		7.923	0.649	3.786		4.435	0.025	3.463	0.000	3.488	44.03%
UGYENTSE GEWOG, SAMTSE	0.607	4.950		5.567	0.599	4.177		4.776	0.008	0.773	0.000	0.781	14.06%
PUGLI GEWOG, SAMTSE	0.885	11.210		12.095	0.876	2.186		3.062	0.009	9.024	0.000	9.033	74.68%
SAMTSE GEWOG, SAMTSE	0.812	8.775		9.587	0.794	7.201		7.995	0.018	1.574	0.000	1.592	16.60%
SIPSU GEWOG, SAMTSE	0.671	9.778		10.449	0.650	5.226		5.877	0.021	4.552	0.000	4.572	43.76%
TADING GEWOG, SAMTSE	0.819	8.241		9.060	0.786	1.208		1.994	0.033	7.033	0.000	7.066	77.99%
TENDRU GEWOG, SAMTSE	0.699	7.269		7.968	0.682	5.178		5.860	0.017	2.091	0.000	2.108	26.46%
DZONGKHAG ADMINISTRATION, TSIRANG	156.638	104.374		261.012	142.400	73.593		215.993	14.238	30.781	0.000	45.019	17.25%

ADMINISTRATIVE UNIT	REVISED BUDGET APPROPRIATIONS				ACTUAL ANNUAL EXPENDITURE				AMOUNT OF VARIATION			% VAR	
	CURRENT	CAPITAL	LEN/REPAY	TOTAL	CURRENT	CAPITAL	LEN/REPAY	TOTAL	CURRENT	CAPITAL	LEN/REPAY	TOTAL	
BETENI GEWOG, TSIRANG	0.612	3.405		4.017	0.590	2.946		3.535	0.022	0.459	0.000	0.482	11.99%
DUNGLAGANG GEWOG, TSIRANG	0.536	4.625		5.161	0.515	2.221		2.736	0.021	2.404	0.000	2.425	46.98%
BARSHONG GEWOG, TSIRANG	0.617	4.403		5.020	0.600	2.976		3.576	0.017	1.427	0.000	1.444	28.76%
GOSELING GEWOG, TSIRANG	0.612	4.348		4.960	0.593	4.266		4.859	0.019	0.082	0.000	0.101	2.04%
RANGTHANGLING GEWOG, TSIRANG	0.575	4.640		5.215	0.536	4.634		5.169	0.039	0.006	0.000	0.046	0.88%
KIKHORTHANG GEWOG, TSIRANG	0.594	4.765		5.359	0.543	3.526		4.069	0.051	1.239	0.000	1.290	24.07%
MENDRELGANG GEWOG, TSIRANG	0.598	2.977		3.575	0.551	2.435		2.986	0.047	0.542	0.000	0.589	16.46%
PATALA GEWOG, TSIRANG	0.555	2.897		3.452	0.552	2.501		3.052	0.003	0.396	0.000	0.400	11.58%
PHUENTEN CHU GEWOG, TSIRANG	0.603	2.600		3.203	0.592	2.114		2.706	0.011	0.486	0.000	0.497	15.50%
SHEMJIONG GEWOG, TSIRANG	0.557	7.988		8.545	0.504	1.919		2.423	0.053	6.069	0.000	6.122	71.65%
TSHOLINGKHAR GEWOG, TSIRANG	0.593	2.545		3.138	0.568	2.094		2.661	0.025	0.451	0.000	0.477	15.19%
TSIRANG TOE GEWOG, TSIRANG	0.575	3.489		4.064	0.573	2.677		3.250	0.002	0.812	0.000	0.814	20.04%
DZONGKHAG ADMINISTRATION, DAGANA	165.396	146.127		311.523	166.661	98.458		265.120	-1.265	47.669	0.000	46.403	14.90%
DORONA GEWOG, DAGANA	0.575	7.908		8.483	0.565	2.742		3.307	0.010	5.166	0.000	5.176	61.02%
DRUIJYANG GEWOG, DAGANA	0.593	9.110		9.703	0.546	9.010		9.556	0.047	0.100	0.000	0.147	1.52%
GESARLING GEWOG, DAGANA	0.557	3.812		4.369	0.508	2.501		3.009	0.049	1.311	0.000	1.360	31.12%

ADMINISTRATIVE UNIT	REVISED BUDGET APPROPRIATIONS				ACTUAL ANNUAL EXPENDITURE				AMOUNT OF VARIATION			% VAR	
	CURRENT	CAPITAL	LEN/REPAY	TOTAL	CURRENT	CAPITAL	LEN/REPAY	TOTAL	CURRENT	CAPITAL	LEN/REPAY	TOTAL	
GOSHI GEWOG, DAGANA	0.557	3.840		4.397	0.525	2.338		2.864	0.032	1.502	0.000	1.533	34.88%
KANA GEWOG, DAGANA	0.593	8.632		9.225	0.532	8.222		8.753	0.061	0.410	0.000	0.472	5.11%
KHEBISA GEWOG, DAGANA	0.593	3.929		4.522	0.559	3.201		3.760	0.034	0.728	0.000	0.762	16.85%
LAJAB GEWOG, DAGANA	0.575	3.528		4.103	0.515	2.188		2.703	0.060	1.340	0.000	1.400	34.12%
TRASHIDING GEWOG, DAGANA	0.575	3.338		3.913	0.548	2.981		3.529	0.027	0.357	0.000	0.384	9.81%
TSENDAGANG GEWOG, DAGANA	0.575	4.579		5.154	0.561	3.618		4.179	0.014	0.961	0.000	0.975	18.92%
TSANGKHA GEWOG, DAGANA	0.575	3.252		3.827	0.514	1.990		2.504	0.061	1.262	0.000	1.323	34.57%
TSEZA GEWOG, DAGANA	0.575	2.565		3.140	0.558	1.370		1.928	0.017	1.195	0.000	1.212	38.59%
DEORALI GEWOG, DAGANA	0.575	3.554		4.129	0.519	3.482		4.002	0.056	0.072	0.000	0.127	3.09%
LHAMOIZINGKHA GEWOG, DAGANA	0.575	4.215		4.790	0.566	2.924		3.490	0.009	1.291	0.000	1.300	27.14%
NICHULIA GEWOG, DAGANA	0.557	2.240		2.797	0.522	0.674		1.197	0.035	1.566	0.000	1.600	57.22%
DZONGKHAG ADMINISTRATION, PUNAKHA	211.743	182.811		394.554	213.459	128.777		342.235	-1.716	54.034	0.000	52.319	13.26%
CHHUBU GEWOG, PUNAKHA	0.600	8.370		8.970	0.575	7.146		7.721	0.025	1.224	0.000	1.249	13.92%
GOENSHARI GEWOG, PUNAKHA	0.548	2.240		2.788	0.364	1.996		2.361	0.184	0.244	0.000	0.427	15.33%
GUMA GEWOG, PUNAKHA	0.590	4.590		5.180	0.579	4.455		5.035	0.011	0.135	0.000	0.145	2.80%
KABJISA GEWOG, PUNAKHA	0.590	6.699		7.289	0.577	6.067		6.644	0.013	0.632	0.000	0.645	8.85%
LINGBUKHA GEWOG, PUNAKHA	0.586	2.450		3.036	0.567	2.414		2.982	0.019	0.036	0.000	0.054	1.78%

ADMINISTRATIVE UNIT	REVISED BUDGET APPROPRIATIONS			ACTUAL ANNUAL EXPENDITURE			AMOUNT OF VARIATION			% VAR		
	CURRENT	CAPITAL	LEN/REPAY	TOTAL	CURRENT	CAPITAL	LEN/REPAY	TOTAL	CURRENT	CAPITAL	LEN/REPAY	TOTAL
SHENGANA GEWOG, PUNAKHA	0.645	7.200		7.845	0.644	5.694		6.338	0.001	1.506	0.000	1.507
TALO GEWOG, PUNAKHA	0.619	2.567		3.186	0.609	1.684		2.293	0.010	0.883	0.000	0.893
TEOWANG GEWOG, PUNAKHA	0.646	4.256		4.902	0.641	3.993		4.634	0.005	0.263	0.000	0.268
ZOMI GEWOG, PUNAKHA	0.591	1.960		2.551	0.584	1.784		2.368	0.007	0.176	0.000	0.183
BABI GEWOG, PUNAKHA	0.573	5.370		5.943	0.573	5.363		5.936	0.000	0.007	0.000	0.007
TOEBI GEWOG, PUNAKHA	0.615	4.580		5.195	0.608	3.548		4.156	0.007	1.032	0.000	1.039
DZONGKHAG ADMINISTRATION, WANGDUE PHODRANG	204,462	126,089		330,551	204,414	76,131		280,545	0.048	49,958	0.000	50,006
BJENA GEWOG, WANGDUE PHODRANG	0.637	2.923		3.560	0.585	2.480		3.065	0.052	0.443	0.000	0.495
DANGCHU GEWOG, WANGDUE PHODRANG	0.752	3.292		4.044	0.681	2.710		3.391	0.071	0.582	0.000	0.653
DAGA GEWOG, WANGDUE PHODRANG	0.637	2.824		3.461	0.591	1.821		2.412	0.046	1.003	0.000	1.049
GANGTE GEWOG, WANGDUE PHODRANG	0.632	2.288		2.920	0.591	1.801		2.392	0.041	0.487	0.000	0.528
GASETSHO GOM GEWOG, WANGDUE PHODRANG	0.660	2.469		3.129	0.633	2.402		3.035	0.027	0.067	0.000	0.094
GASETSHO WOM GEWOG, WANGDUE PHODRANG	0.587	5.560		6.147	0.523	4.401		4.924	0.064	1.159	0.000	1.223
KAZHI GEWOG, WANGDUE PHODRANG	0.655	4.685		5.340	0.574	3.801		4.376	0.081	0.884	0.000	0.964
NAHI GEWOG , WANGDUE PHODRANG	0.587	3.568		4.165	0.516	2.548		3.064	0.071	1.020	0.000	1.091
NYISHO GEWOG, WANGDUE PHODRANG	0.622	8.180		8.802	0.426	5.062		5.488	0.196	3.118	0.000	3.314

ADMINISTRATIVE UNIT	REVISED BUDGET APPROPRIATIONS				ACTUAL ANNUAL EXPENDITURE				AMOUNT OF VARIATION			% VAR	
	CURRENT	CAPITAL	LEN/REPAY	TOTAL	CURRENT	CAPITAL	LEN/REPAY	TOTAL	CURRENT	CAPITAL	LEN/REPAY	TOTAL	
PHANGYUL GEWOG, WANGDUE PHODRANG	0.642	4.311		4.953	0.572	3.217		3.788	0.070	1.094	0.000	1.165	23.51%
PHOBJI GEWOG, WANGDUE PHODRANG	0.685	2.638		3.323	0.564	2.725		3.289	0.121	-0.087	0.000	0.034	1.02%
RUEPISA GEWOG, WANGDUE PHODRANG	0.752	6.256		7.008	0.687	5.131		5.818	0.065	1.125	0.000	1.190	16.98%
SEPHU GEWOG, WANGDUE PHODRANG	0.645	5.078		5.723	0.601	4.335		4.936	0.044	0.743	0.000	0.787	13.76%
ATHANG GEWOG, WANGDUE PHODRANG	0.630	3.420		4.050	0.522	2.126		2.648	0.108	1.294	0.000	1.402	34.61%
THEDTSHO GEWOG, WANGDUE PHODRANG	0.587	5.528		6.115	0.562	4.316		4.878	0.025	1.212	0.000	1.237	20.23%
DZONGKHAG ADMINISTRATION, BUMTHANG	141.119	91.900		233.019	133.848	84.999		218.847	7.271	6.901	0.000	14.172	6.08%
CHHOEKHOR GEWOG, BUMTHANG	0.739	8.990		9.729	0.726	8.603		9.329	0.013	0.387	0.000	0.400	4.11%
CHHUME GEWOG, BUMTHANG	0.776	8.476		9.252	0.750	8.448		9.197	0.026	0.028	0.000	0.055	0.59%
TANG GEWOG, BUMTHANG	0.722	5.086		5.808	0.713	4.945		5.658	0.009	0.141	0.000	0.150	2.58%
URA GEWOG, BUMTHANG	0.722	4.384		5.106	0.721	4.334		5.055	0.001	0.050	0.000	0.051	1.01%
DZONGKHAG ADMINISTRATION, SARPANG	222.849	149.704		372.553	221.849	98.764		320.613	1.000	50.940	0.000	51.940	13.94%
BHUR GEWOG, SARPANG	0.612	3.447		4.059	0.442	2.284		2.725	0.170	1.163	0.000	1.334	32.86%
CHUZAGANG GEWOG,SARPANG	0.649	4.462		5.111	0.638	3.083		3.722	0.011	1.379	0.000	1.389	27.18%
DEKLING GEWOG, SARPANG	0.649	6.070		6.719	0.618	3.635		4.253	0.031	2.435	0.000	2.466	36.70%
DOEBAN GEWOG, SARPANG	0.630	7.484		8.114	0.610	3.168		3.779	0.020	4.316	0.000	4.335	53.43%

ADMINISTRATIVE UNIT	REVISED BUDGET APPROPRIATIONS			ACTUAL ANNUAL EXPENDITURE			AMOUNT OF VARIATION			% VAR		
	CURRENT	CAPITAL	LEN/REPAY	TOTAL	CURRENT	CAPITAL	LEN/REPAY	TOTAL	CURRENT	CAPITAL	LEN/REPAY	TOTAL
GELEPHU GEWOG, SARPANG	0.612	4.870		5.482	0.608	3.947		4.555	0.004	0.923	0.000	0.927
HILLEY GEWOG, SARPANG	0.649	6.299		6.948	0.637	3.412		4.049	0.012	2.887	0.000	2.899
JIGMECHOLING GEWOG, SARPANG	0.704	8.785		9.489	0.693	5.481		6.174	0.011	3.304	0.000	3.315
SARPANGTAR GEWOG, SARPANG	0.569	6.920		7.489	0.567	4.059		4.626	0.002	2.861	0.000	2.863
SERZHONG GEWOG, SARPANG	0.586	1.854		2.440	0.528	1.586		2.113	0.058	0.268	0.000	0.327
SINGHI GEWOG, SARPANG	0.557	2.400		2.957	0.543	1.806		2.350	0.014	0.594	0.000	0.607
UMLING GEWOG, SARPANG	0.587	3.475		4.062	0.570	2.370		2.939	0.017	1.105	0.000	1.123
TAREYTHANG GEWOG, SARPANG	0.538	1.445		1.983	0.523	1.313		1.836	0.015	0.132	0.000	0.147
DZONGKHAG ADMINISTRATION, ZHEMGANG	187.437	127.120		314.557	179.094	94.240		273.335	8.343	32.880	0.000	41.222
BARDO GEWOG, ZHEMGANG	1.414	5.389		6.803	1.356	4.843		6.199	0.058	0.546	0.000	0.604
BJOKA GEWOG, ZHEMGANG	0.575	1.940		2.515	0.568	1.470		2.039	0.007	0.470	0.000	0.476
NANGKOR GEWOG, ZHEMGANG	0.685	7.928		8.613	0.676	4.773		5.449	0.009	3.155	0.000	3.164
NGANGLA GEWOG, ZHEMGANG	0.704	3.910		4.614	0.696	1.916		2.613	0.008	1.994	0.000	2.001
PHANGKHAR GEWOG, ZHEMGANG	0.649	4.390		5.039	0.647	3.953		4.600	0.002	0.437	0.000	0.439
SHINGKHAR GEWOG, ZHEMGANG	0.649	4.363		5.012	0.614	4.156		4.769	0.035	0.207	0.000	0.243
TRONG GEWOG, ZHEMGANG	0.630	10.253		10.883	0.616	6.968		7.584	0.014	3.285	0.000	3.299

ADMINISTRATIVE UNIT	REVISED BUDGET APPROPRIATIONS			ACTUAL ANNUAL EXPENDITURE			AMOUNT OF VARIATION			% VAR		
	CURRENT	CAPITAL	LEN/REPAY	TOTAL	CURRENT	CAPITAL	LEN/REPAY	TOTAL	CURRENT	CAPITAL	LEN/REPAY	TOTAL
GOSHING GEWOG, ZHEMGANG	1,690	6,933		8,623	1,672	6,816		8,488	0.018	0.117	0.000	0.135
DZONGKHAG ADMINISTRATION, TRONGSA	137,659	95,039		232,698	137,873	69,246		207,119	-0.214	25,793	0.000	25,579
DRAETENG GEWOG, TRONGSA	0,649	7,251		7,900	0,630	6,705		7,335	0.019	0.546	0.000	0.565
KORPHU GEWOG, TRONGSA	0,593	11,020		11,613	0,591	5,400		5,991	0.002	5,620	0.000	5,622
LANGTHEL GEWOG, TRONGSA	0,722	6,942		7,664	0,721	6,934		7,654	0.001	0.008	0.000	0.010
NUBI GEWOG, TRONGSA	0,851	6,470		7,321	0,850	5,470		6,320	0.001	1,000	0.000	1,001
TANGBI GEWOG, TRONGSA	0,630	4,920		5,550	0,589	4,794		5,383	0.041	0.126	0.000	0.167
DZONGKHAG ADMINISTRATION, LHUNTSIE	144,152	128,520		272,672	139,002	89,417		228,419	5,150	39,103	0.000	44,253
GANGZUR GEWOG, LHUNTSIE	0,649	14,249		14,898	0,604	11,961		12,565	0.045	2,288	0.000	2,333
JAREY GEWOG, LHUNTSIE	0,598	20,230		20,828	0,557	17,550		18,107	0.041	2,680	0.000	2,721
KHOMA GEWOG, LHUNTSIE	0,637	12,377		13,014	0,629	8,427		9,056	0.008	3,950	0.000	3,958
KURTOE GEWOG, LHUNTSIE	0,603	11,136		11,739	0,585	11,016		11,601	0.018	0,120	0.000	0,138
MINJAY GEWOG, LHUNTSIE	0,577	5,010		5,587	0,542	5,033		5,575	0.035	-0.023	0.000	0,012
MINBI GEWOG, LHUNTSIE	0,612	8,489		9,101	0,602	8,420		9,022	0.010	0,069	0.000	0,079
METSHO GEWOG, LHUNTSIE	0,571	10,767		11,338	0,564	10,727		11,291	0.007	0,040	0.000	0,047
TSENKHAR GEWOG, LHUNTSIE	0,595	13,198		13,793	0,552	9,902		10,455	0.043	3,296	0.000	3,338

ADMINISTRATIVE UNIT	REVISED BUDGET APPROPRIATIONS				ACTUAL ANNUAL EXPENDITURE				AMOUNT OF VARIATION			% VAR	
	CURRENT	CAPITAL	LEN/REPAY	TOTAL	CURRENT	CAPITAL	LEN/REPAY	TOTAL	CURRENT	CAPITAL	LEN/REPAY	TOTAL	
DZONGKHAG ADMINISTRATION, MONGAR	257.913	183.181		441.094	254.944	123.973		378.917	2.969	59.208	0.000	62.177	14.10%
BALAM GEWOG, MONGAR	0.490	3.793		4.283	0.480	3.545		4.025	0.010	0.248	0.000	0.258	6.03%
CHALI GEWOG, MONGAR	0.566	3.450		4.016	0.508	2.417		2.925	0.058	1.033	0.000	1.091	27.16%
CHASKHAR GEWOG, MONGAR	0.517	4.104		4.621	0.508	3.816		4.324	0.009	0.288	0.000	0.297	6.42%
DRAMETSE GEWOG, MONGAR	0.561	3.450		4.011	0.555	1.924		2.478	0.006	1.526	0.000	1.533	38.21%
DREPONG GEWOG, MONGAR	0.526	6.847		7.373	0.522	6.646		7.168	0.004	0.201	0.000	0.205	2.78%
GONGDUE GEWOG, MONGAR	0.592	7.441		8.033	0.565	5.664		6.230	0.027	1.777	0.000	1.803	22.45%
JURMEY GEWOG, MONGAR	0.546	6.553		7.099	0.522	5.260		5.783	0.024	1.293	0.000	1.316	18.54%
KENGKHAR GEWOG, MONGAR	0.607	6.193		6.800	0.588	5.874		6.462	0.019	0.319	0.000	0.338	4.97%
MONGAR GEWOG, MONGAR	0.612	8.610		9.222	0.610	8.274		8.884	0.002	0.336	0.000	0.338	3.66%
NGATSHANG GEWOG, MONGAR	0.541	5.807		6.348	0.507	5.062		5.569	0.034	0.745	0.000	0.779	12.27%
SALENG GEWOG, MONGAR	0.618	10.053		10.671	0.591	10.028		10.619	0.027	0.025	0.000	0.052	0.49%
SHERIMUNG GEWOG, MONGAR	0.542	8.900		9.442	0.538	8.493		9.032	0.004	0.407	0.000	0.410	4.35%
SILAMBI GEWOG, MONGAR	0.646	3.164		3.810	0.509	2.027		2.536	0.137	1.137	0.000	1.274	33.45%
THANGRONG GEWOG, MONGAR	0.540	4.776		5.316	0.537	4.304		4.842	0.003	0.472	0.000	0.474	8.92%
TSAKALING GEWOG, MONGAR	0.569	5.908		6.477	0.555	5.728		6.283	0.014	0.180	0.000	0.194	3.00%

ADMINISTRATIVE UNIT	REVISED BUDGET APPROPRIATIONS				ACTUAL ANNUAL EXPENDITURE				AMOUNT OF VARIATION			% VAR	
	CURRENT	CAPITAL	LEN/REPAY	TOTAL	CURRENT	CAPITAL	LEN/REPAY	TOTAL	CURRENT	CAPITAL	LEN/REPAY	TOTAL	
TSAMANG GEWOG, MONGAR	0.529	2.450		2.979	0.482	2.255		2.736	0.047	0.195	0.000	0.243	8.14%
NARANG GEWOG, MONGAR	0.544	2.939		3.483	0.491	2.871		3.363	0.053	0.068	0.000	0.120	3.45%
DZONGKHAG ADMINISTRATION, PEMAGATSHEI	200.971	200.517		401.488	198.688	103.688		302.376	2.283	96.829	0.000	99.112	24.69%
CHONGSHING GEWOG, PEMAGATSHEI	0.643	2.335		2.978	0.600	0.979		1.579	0.043	1.356	0.000	1.399	46.96%
CHHIMONG GEWOG, PEMAGATSHEI	0.605	1.452		2.057	0.566	1.402		1.969	0.039	0.050	0.000	0.088	4.30%
DUNGMIN GEWOG, PEMAGATSHEI	0.577	3.190		3.767	0.556	0.968		1.524	0.021	2.222	0.000	2.243	59.53%
KHAR GEWOG, PEMAGATSHEI	0.669	3.448		4.117	0.625	2.080		2.704	0.044	1.368	0.000	1.413	34.31%
SHUMER GEWOG, PEMAGATSHEI	0.698	7.331		8.029	0.650	3.290		3.940	0.048	4.041	0.000	4.089	50.93%
YURUNG GEWOG, PEMAGATSHEI	0.589	1.755		2.344	0.561	1.288		1.849	0.028	0.467	0.000	0.495	21.12%
ZOBEL GEWOG, PEMAGATSHEI	0.626	4.709		5.335	0.566	2.281		2.847	0.060	2.428	0.000	2.488	46.63%
DECHELING GEWOG, PEMAGATSHEI	0.667	3.851		4.518	0.636	1.728		2.364	0.031	2.123	0.000	2.154	47.67%
NORBUGANG GEWOG, PEMAGATSHEI	0.614	3.036		3.650	0.579	2.007		2.586	0.035	1.029	0.000	1.064	29.16%
NANONG GEYOG, PEMAGATSHEI	0.675	6.093		6.788	0.629	2.977		3.606	0.046	3.116	0.000	3.162	46.72%
CHHOKHORLING GEWOG, PEMAGATSHEI	0.534	4.182		4.716	0.532	2.394		2.926	0.002	1.788	0.000	1.790	37.96%
DZONGKHAG ADMINISTRATION, SAMDRUP JONGBHAR	207.827	140.232		348.059	205.784	108.672		314.456	2.043	31.560	0.000	33.603	9.65%
PHUENTSHOTHANG GEWOG, SAMDRUP JONGBHAR	0.677	9.675		10.352	0.661	9.175		9.836	0.016	0.500	0.000	0.516	4.98%

ADMINISTRATIVE UNIT	REVISED BUDGET APPROPRIATIONS			ACTUAL ANNUAL EXPENDITURE			AMOUNT OF VARIATION			% VAR		
	CURRENT	CAPITAL	LEN/REPAY	TOTAL	CURRENT	CAPITAL	LEN/REPAY	TOTAL	CURRENT	CAPITAL	LEN/REPAY	TOTAL
PEMATHANG GEWOG, SAMDRUP JONGKHAR	0.552	7.320		7.872	0.532	6.065		6.597	0.020	1.255	0.000	1.275
GOMDAR GEWOG, SAMDRUP JONGKHAR	0.596	5.430		6.026	0.394	1.154		1.548	0.202	4.276	0.000	4.478
LANGCHENPHU GEWOG, SAMDRUP JONGKHAR	0.551	1.780		2.331	0.540	1.677		2.217	0.011	0.103	0.000	0.114
LURI GEWOG, SAMDRUP JONGKHAR	0.654	4.890		5.544	0.651	1.842		2.493	0.003	3.048	0.000	3.051
MARTSHALLA GEWOG, SAMDRUP JONGKHAR	0.605	4.823		5.428	0.601	4.814		5.414	0.004	0.009	0.000	0.014
ORONG GEWOG, SAMDRUP JONGKHAR	0.542	9.293		9.835	0.524	5.237		5.761	0.018	4.056	0.000	4.074
SAMRANG GEWOG, SAMDRUP JONGKHAR	0.170	0.300		0.470	0.143	0.506		0.650	0.027	-0.206	0.000	-0.180
SERTHI GEWOG, SAMDRUP JONGKHAR	0.613	4.810		5.423	0.601	2.456		3.057	0.012	2.354	0.000	2.366
DEOTHANG GEWOG, SAMDRUP JONGKHAR	0.531	8.890		9.421	0.510	3.403		3.913	0.021	5.487	0.000	5.508
WANGPHU GEWOG, SAMDRUP JONGKHAR	0.532	5.269		5.801	0.520	2.526		3.045	0.012	2.743	0.000	2.756
DZONGKHAG ADMINISTRATION, TRASHIGANG	376.506	226.255		602.761	369.317	203.366		572.683	7.189	22.889	0.000	30.078
BARTSHAM GEWOG, TRASHIGANG	0.669	10.436		11.105	0.613	9.180		9.793	0.056	1.256	0.000	1.312
BIDUNG GEWOG, TRASHIGANG	0.674	8.720		9.394	0.674	8.719		9.393	0.000	0.001	0.000	0.001
KANGLING GEWOG, TRASHIGANG	0.794	14.779		15.573	0.794	11.702		12.496	0.000	3.077	0.000	3.077
KANGPARA GEWOG, TRASHIGANG	0.664	5.910		6.574	0.603	3.932		4.536	0.061	1.978	0.000	2.038
KHALING GEWOG, TRASHIGANG	0.699	14.845		15.544	0.662	13.314		13.975	0.037	1.531	0.000	1.569

ADMINISTRATIVE UNIT	REVISED BUDGET APPROPRIATIONS			ACTUAL ANNUAL EXPENDITURE			AMOUNT OF VARIATION			% VAR		
	CURRENT	CAPITAL	LEN/REPAY	TOTAL	CURRENT	CAPITAL	LEN/REPAY	TOTAL	CURRENT	CAPITAL	LEN/REPAY	TOTAL
LUMANG GEWOG, TRASHIGANG	2,822	21,786		24,608	2,590	21,208		23,798	0.232	0.578	0.000	0.810
MERAK GEWOG, TRASHIGANG	0.634	4,189		4,823	0.580	2,729		3,309	0.054	1,460	0.000	1,514
PHONGMEY GEWOG, TRASHIGANG	0.723	5,695		6,418	0.717	3,617		4,335	0.006	2,078	0.000	2,083
RADHI GEWOG, TRASHIGANG	0.725	14,156		14,881	0.694	10,583		11,278	0.031	3,573	0.000	3,603
SAKTEN GEWOG, TRASHIGANG	0.611	5,380		5,991	0.602	4,795		5,397	0.009	0.585	0.000	0.594
SAMKHAR GEWOG, TRASHIGANG	0.698	9,577		10,275	0.678	8,210		8,888	0.020	1,367	0.000	1,387
SHONGPHU GEWOG, TRASHIGANG	0.706	10,972		11,678	0.649	10,910		11,559	0.057	0.062	0.000	0.119
THRMISHING GEWOG, TRASHIGANG	2,068	10,074		12,142	1,963	8,704		10,667	0.105	1,370	0.000	1,475
UZORONG GEWOG, TRASHIGANG	0.733	14,075		14,808	0.682	13,039		13,721	0.051	1,036	0.000	1,087
YANGNEER GEWOG, TRASHIGANG	0.684	6,845		7,529	0.638	5,984		6,622	0.046	0.861	0.000	0.907
DZONGKHAG ADMINISTRATION, THIMPHU	111,253	129,360		240,613	110,478	71,933		182,411	0.775	57,427	0.000	58,202
CHANG GEWOG, THIMPHU	0.714	5,768		6,482	0.712	4,129		4,841	0.002	1,639	0.000	1,641
DAGALA GEWOG, THIMPHU	0.551	1,470		2,021	0.512	0.861		1,374	0.039	0.609	0.000	0.647
GAYNEY GEWOG, THIMPHU	0.736	18,746		19,482	0.735	8,321		9,056	0.001	10,425	0.000	10,426
KAWANG GEWOG, THIMPHU	0.649	3,866		4,515	0.621	3,236		3,857	0.028	0.630	0.000	0.658
LINGSHI GEWOG, THIMPHU	0.581	3,089		3,670	0.569	2,188		2,757	0.012	0.901	0.000	0.913

ADMINISTRATIVE UNIT	REVISED BUDGET APPROPRIATIONS			ACTUAL ANNUAL EXPENDITURE			AMOUNT OF VARIATION			% VAR			
	CURRENT	CAPITAL	LEN/REPAY	TOTAL	CURRENT	CAPITAL	LEN/REPAY	TOTAL	CURRENT	CAPITAL	LEN/REPAY	TOTAL	
MEWANG GEWOG, THIMPHU	0.822	5.094		5.916	0.807	2.274		3.081	0.015	2.820	0.000	2.835	47.92%
NARO GEWOG, THIMPHU	0.558	2.145		2.703	0.545	0.931		1.476	0.013	1.214	0.000	1.227	45.39%
SOE GEWOG, THIMPHU	0.879	2.865		3.744	0.571	1.511		2.082	0.308	1.354	0.000	1.662	44.40%
DZONGKHAG ADMINISTRATION, GASA	59.716	27.848		87.564	55.374	23.277		78.652	4.342	4.571	0.000	8.912	10.18%
KHAME GEWOG, GASA	0.654	3.338		3.992	0.629	1.101		1.730	0.025	2.237	0.000	2.262	56.66%
KHATOE GEWOG, GASA	0.626	2.792		3.418	0.580	0.694		1.274	0.046	2.098	0.000	2.144	62.73%
LAYA GEWOG, GASA	0.639	4.417		5.056	0.608	2.529		3.137	0.031	1.888	0.000	1.919	37.96%
LUNANA GEWOG, GASA	0.635	3.364		3.999	0.599	2.163		2.761	0.036	1.201	0.000	1.238	30.95%
DZONGKHAG ADMINISTRATION, TRASHIYANGTSE	163.563	112.420		275.983	158.648	86.082		244.730	4.915	26.338	0.000	31.253	11.32%
BUMDELING GEWOG, TRASHIYANGTSE	0.628	3.366		3.994	0.610	3.189		3.799	0.018	0.177	0.000	0.195	4.89%
JAMKHAR GEWOG, TRASHIYANGTSE	0.591	4.675		5.266	0.575	4.675		5.260	0.016	0.000	0.000	0.016	0.30%
KHAMDANG GEWOG, TRASHIYANGTSE	0.673	5.250		5.923	0.672	5.249		5.921	0.001	0.000	0.000	0.002	0.03%
RAMJAR GEWOG, TRASHIYANGTSE	0.528	2.688		3.216	0.527	2.468		2.995	0.001	0.220	0.000	0.221	6.87%
TOETSHO GEWOG, TRASHIYANGTSE	0.644	5.126		5.770	0.642	4.862		5.504	0.002	0.264	0.000	0.286	4.61%
TONGSHANG GEWOG, TRASHIYANGTSE	0.585	2.120		2.705	0.556	1.950		2.507	0.029	0.170	0.000	0.198	7.33%
YALLANG GEWOG, TRASHIYANGTSE	0.613	3.228		3.841	0.613	2.228		2.841	0.000	1.000	0.000	1.000	26.04%
YANGTSE GEWOG, TRASHIYANGTSE	0.592	9.386		9.978	0.618	8.384		9.002	-0.026	1.002	0.000	0.976	9.79%
Total for 20 Dzongkhags	4,162.156	4,100.067	0.000	8,262.223	4,029.032	2,871.395	0.000	6,900.426	133.124	1,228.671	0.000	1,361.796	16.48%
Total	13,829.195	19,197.581	4,219.861	37,246.637	12,902.684	12,929.143	4,207.352	30,039.178	926.511	6,268.438	12,509	7,207.459	19.35%

**SCHEDULE 2: SCHEDULE OF EXPENDITURE SUMMARY BY OBJECT CLASS FOR
FY 2008-2009 & FY 2009-2010**

OBJECT CODE	EXPENDITURE HEAD	(Nu. in millions)		
		2008-2009	2009-2010	% Variance
CURRENT EXPENDITURE				
1.01	Pay & Allowances	4,092.427	5,101.784	24.66%
2.01	Other Personnel Emoluments	468.011	497.459	6.29%
3.01	Medical Benefits – Incountry	0.289	3.603	1146.85%
3.02	Medical Benefits - Outside Bhutan	137.710	164.077	19.15%
4.01	Special Allowance	57.750	58.522	1.34%
4.02	Special Allowance - Kidu/Pensioners	2.287	2.028	-11.33%
5.01	Stipends	316.034	367.592	16.31%
11.01	Travel – Incountry	1,012.068	1,165.919	15.20%
11.02	Travel - Outside Bhutan	120.316	163.165	35.61%
12.01	Utilities -Telephones, Telex, Fax, E-mail, Internet	107.943	128.033	18.61%
12.02	Utilities -Telegram, Wireless Transmission, Postage	22.995	23.662	2.90%
12.03	Utilities - Electricity, Water, Sewerage	77.697	103.958	33.80%
12.04	Utilities – Others	0.000	0.033	0.00%
12.05	Utilities – Fuelwood	39.696	42.739	7.67%
13.01	Rental of Properties – Buildings	76.158	108.920	43.02%
13.02	Rental of Properties – Vehicles	11.775	9.969	-15.34%
13.03	Rental of Properties – Others	0.001	1.761	175978.21%
13.04	Rental of Properties - Fur., Equipments & Land	0.114	0.201	75.93%
14.01	S & M - Office Supplies, Printing, Publications	236.064	238.439	1.01%
14.02	S & M - Medicines & Laboratory Consumables	248.112	257.006	3.58%
14.03	S & M - Fert. Chemicals, Manures, Innoculants	6.266	6.462	3.13%
14.04	S & M - Seeds, Seedlings	22.963	32.063	39.63%
14.05	S & M - Animal Feeds	29.385	34.027	15.80%
14.06	S & M - Uniforms, Extension Kits, Linens	60.222	72.108	19.74%
14.07	S & M - Txt Books, Lib. Books, Stat& Sports Item	175.757	243.536	38.56%
14.08	S & M – Others	1.780	2.023	13.67%
14.09	S & M - Patient diet	84.544	16.473	-80.52%
14.10	S & M – Ration	1.339	83.594	6142.99%
15.01	Maintenance of Property – Buildings	84.567	99.125	17.21%
15.02	Maintenance of Property – Vehicles	204.735	235.928	15.24%
15.03	Maintenance of Property – Roads	111.099	118.023	6.23%
15.04	Maintenance of Property – Bridges	3.801	3.819	0.47%
15.05	Maintenance of Property – Equipment	54.487	62.003	13.79%
15.06	Maintenance of Property – Plantations	7.900	11.897	50.60%
15.07	Maintenance of Property – Computers	16.204	16.494	1.79%
15.08	Maintenance of Property – Others	0.050	0.120	140.00%
15.09	Maintenance of Property - Water supply, Sewerage	1.154	2.417	109.42%

OBJECT CODE	EXPENDITURE HEAD	(Nu. in millions)		
		2008-2009	2009-2010	% Variance
17.01	Op. Exp. – Advertising	31.401	36.931	17.61%
17.02	Op. Exp. - Taxes, Duties, Roy., Handl., & Bnk Charges	26.386	60.474	129.19%
17.03	Op. Exp. – Transportation	49.569	59.953	20.95%
17.04	Op. Exp. - Energy/Propulsion Charges	0.956	0.794	-16.95%
17.06	Op. Exp. - Items for Processing/ Manufacturing	2.973	6.481	117.99%
17.07	Op. Exp. – Others	0.773	0.406	-47.45%
17.08	Op. Exp. - Incountry Meetings and Celebration	288.098	271.261	-5.84%
17.09	Op. Exp. - Survey/Census	4.152	36.339	775.22%
18.01	Hospitality & Entertainment	86.464	96.696	11.83%
19.01	Write Off - Stocks, Loss of Cash/Goods	0.671	0.737	9.85%
21.01	Current Grants - Individuals/Non-profit Orgs.	191.606	202.478	5.67%
21.02	Current Grants – Sungchop	137.961	151.771	10.01%
21.03	Current Grants - Rural Life Insurance Scheme	28.140	42.454	50.87%
22.01	Current Grants-Financial Institutions	5.159	0.000	-100.00%
22.02	Current Grants - Non-Financial Institutions	244.548	244.118	-0.18%
24.01	Subscriptions to International Organisation	38.275	41.187	7.61%
24.03	Contributions - Provident Fund	235.218	333.305	41.70%
25.01	Retirement Benefits	61.551	95.140	54.57%
31.01	Interest Payment – Internal	78.559	70.103	-10.76%
31.02	Interest Payment – External	1655.273	1,673.079	1.08%
TOTAL CURRENT EXPENDITURE		11,061.433	12,902.684	16.65%
CAPITAL EXPENDITURE				
41.01	Acquisition of Immobile Property – Land	29.157	18.677	-35.94%
41.02	Acquisition of Immobile Property – Buildings	13.527	13.751	1.65%
45.01	Training - Human Resource Development	603.020	552.978	-10.13%
45.02	Training – Others	335.720	610.264	81.81%
51.01	Exp. on Structure – Buildings	2,002.521	2,869.736	43.31%
51.02	Exp. on Structure - Roads(incl.culverts,drains)	1,845.820	3,589.633	94.47%
51.03	Exp. on Structure – Bridges	145.312	209.669	44.29%
51.04	Exp. on Structure - Irrigation Channels	54.734	90.997	66.25%
51.05	Exp. on Structure - Drainage Systems	24.773	11.279	-54.47%
51.06	Exp. on Structure - Water Supply & Sanitation	250.390	312.287	24.70%
51.07	Exp. on Structure – Plantations	30.575	43.746	43.08%
51.08	Exp. on Structure – Others	368.758	420.304	13.98%
52.01	Plant & Equipt. – Roads	1.879	2.807	49.39%
52.02	Plant & Equipt. - Power Generation	31.106	22.079	-29.02%
52.03	Plant & Equipt. - Power Trans. & Dist.	31.592	10.284	-67.45%
52.04	Plant & Equipt. – Telecommunications	14.138	27.609	95.28%
52.05	Plant & Equipt. - Agricultural Machineries	6.487	31.600	387.12%

OBJECT CODE	EXPENDITURE HEAD	(Nu. in millions)		
		2008-2009	2009-2010	% Variance
52.06	Plant & Equipt. – Livestock	12.792	20.908	63.44%
52.07	Plant & Equipt. - Hospital/Lab. Equipment	231.450	179.052	-22.64%
52.08	Plant & Equipt. - General Tools, Instruments	359.732	616.368	71.34%
53.01	Purchase of Vehicles	151.478	351.821	132.26%
54.01	Furniture	137.781	274.592	99.30%
54.02	Office Equipment	129.951	318.683	145.23%
54.03	Computers & Peripherals	186.736	172.398	-7.68%
55.01	Professional Services	369.326	1,024.056	155.85%
61.01	Capital Grants - Individuals/Non-Profit Orgns.	79.927	502.820	529.10%
61.02	Capital Grants – Sungchop	8.510	0.000	-100.00%
62.01	Capital Grants - Financial Institutions	3.764	28.419	655.02%
62.02	Capital Grants - Non-Financial Institutions	1,795.330	113.655	-93.67%
63.01	Acquisition of Equities/Shares	572.858	488.670	-14.70%
	TOTAL CAPITAL EXPENDITURE	9,829.144	12,929.143	31.54%
	<i>LENDING EXPENDITURE</i>			
65.02	Loans – Enterprises	92.815	1,471.826	1485.76%
	TOTAL LENDING	92.815	1,471.826	1485.76%
	<i>REPAYMENT EXPENDITURE</i>			
70.01	Repayment of Debt Principal – Internal	175.302	672.815	283.80%
70.02	Repayment of Debt Principal – External	1,876.330	2,062.710	9.93%
	TOTAL REPAYMENT	2,051.632	2,735.525	33.33%
	GRAND TOTAL	23,035.024	30,039.178	30.41%

SCHEDULE 3: SCHEDULE OF INTERNATIONAL ASSISTANCE (GRANTS) RECEIVED DURING THE FISCAL YEAR 2009-2010 : BY DONOR

DONOR	ADMINISTRATIVE UNIT	FI CODE	PROJECT NAME	Nu. in millions			% of Total
				CASH	KIND	TOTAL	
AADB	MINISTRY OF HOME AND CULTURAL AFFAIRS	2527	Damaged caused by Earthquake	0.014		0.014	
			TOTAL AADB	0.014			0.00%
ADB	ROYAL AUDIT AUTHORITY	2466	Strengthening Public Financial Management	0.365		0.365	
-do-	NATIONAL ENVIRONMENT COMMISSION	2548	Capacity Building of NEC in Climate Change		3.411	3.411	
-do-	NATIONAL STATISTICAL BUREAU	2431	RETA on Adopting the Supply and Use Framework Towards the 1993 System of National Accounts (SNA)	0.582		0.582	
-do-	MINISTRY OF FINANCE	2235	Micro, Small & Medium Enterprise Sector Development Program	69.253		69.253	
-do-	MINISTRY OF FINANCE	2414	Green Power Development Project (RE-IV)	3.404	557.128	560.532	
-do-	MINISTRY OF FINANCE	2508	Strengthening of the Credit Information Bureau	(2.214)	8.345	6.131	
-do-	MINISTRY OF FINNACE	2466	Strengthening Public Financial Management		10.280	10.280	
-do-	MINISTRY OF ECONOMIC AFFAIRS	2587	Preparing the Bhutan Power Development Project		2.966	2.966	
-do-	MINISTRY OF ECONOMIC AFFAIRS	2590	Promotion of Clean Power Export Development		11.072	11.072	
-do-	MINISTRY OF ECONOMIC AFFAIRS	2661	Accelerated Rural Electrification (TA 4766)		16.867	16.867	
-do-	MINISTRY OF ECONOMIC AFFAIRS	2664	Rural Renewable Energy Development (TA 7318)		13.914	13.914	
-do-	MINISTRY OF ECONOMIC AFFAIRS	2662	Preparing the SME/Microenterprise Dev. Program (TA 4837)		3.476	3.476	
-do-	MINISTRY OF WORKS AND HUMAN SETTLEMENT	2589	Road Network Project II (TA 7128)		12.216	12.216	
-do-	MINISTRY OF WORKS AND HUMAN SETTLEMENT	2663	Capacity building for Urban Municipal Plg & Gov. (TA 4844)		6.587	6.587	
-do-	MINISTRY OF WORKS AND HUMAN SETTLEMENT	2660	Capacity Building in Road Safety & Road Asset Management		0.940	0.940	

DONOR	ADMINISTRATIVE UNIT	FI CODE	PROJECT NAME	Nu. in millions		% of Total
				CASH	KIND	
-do-	MINISTRY OF INFORMATION AND COMMUNICATIONS	2544	SASEC Information Highway Project	0.449		0.449
-do-	MINISTRY OF LABOUR AND HUMAN RESOURCES	2118	Assistance for the Rural Skills Development Project	19.059		19.059
-do-	DZONGKHAG ADMINISTRATION, ZHEMGANG	2629	Road Network Project II (TA 7128)	0.340		0.340
ADHOC	ROYAL UNIVERSITY OF BHUTAN	1650	Adhoc Assistance for Individual Donors	0.008		0.008
-do-	NATIONAL STATISTICAL BUREAU	1650	Adhoc Assistance for Individual Donors	0.705		0.705
-do-	MINISTRY OF FINANCE	1650	Adhoc Assistance for Individual Donors	0.046		0.046
-do-	MINISTRY OF AGRICULTURE	1650	Adhoc Assistance for Individual Donors	0.468		0.468
-do-	MINISTRY OF AGRICULTURE	1650	Adhoc Assistance for Individual Donors	0.471		0.471
-do-	MINISTRY OF ECONOMIC AFFAIRS	1650	Adhoc Assistance for Individual Donors	0.200		0.200
-do-	MINISTRY OF INFORMATION AND COMMUNICATIONS	1650	Adhoc Assistance for Individual Donors	1.240		1.240
-do-	MINISTRY OF EDUCATION	1650	Adhoc Assistance for Individual Donors	3.349		3.349
			TOTAL ADHOC	6.486	-	6.486
AUSTRIAN JUDICIARY		2486	Support to Judiciary of Bhutan	13.658		13.658
-do-	GROSS NATIONAL HAPPINESS COMMISSION	2372	Local Governance Support Programme	63.996		63.996
-do-	TOURISM COUNCIL OF BHUTAN	2193	Capacity Development for Hotel & Tourism Management and Training (HTMT)	0.508		0.508
-do-	TOURISM COUNCIL OF BHUTAN	2318	Hotel & Tourism Mngt. Training Inst-Reconstruction & Technical Upgrading	62.367		62.367
-do-	MINISTRY OF HOME AND CULTURAL AFFAIRS	2372	Local Governance Support Programme	1.393		1.393
-do-	MINISTRY OF HOME AND CULTURAL AFFAIRS	2517	Support of Mitigate Disaster caused by Floods in Bhutan	34.665		34.665
-do-	MINISTRY OF AGRICULTURE	2438	Forest Research for Development Partnership (FORED)	(0.786)		(0.786)

DONOR	ADMINISTRATIVE UNIT	FI CODE	PROJECT NAME	Nu. in millions		% of Total
				CASH	KIND	
-do-	MINISTRY OF ECONOMIC AFFAIRS	2192	Tender Preparation & related technical backstopping services for Dagachhu Hydropower Project (HPP)	4,225		4.225
-do-	MINISTRY OF ECONOMIC AFFAIRS	2194	Capacity Development for Department of Energy	32,472		32.472
-do-	MINISTRY OF ECONOMIC AFFAIRS	2371	Rural Electrification VI – Photovoltaic	46,577		46.577
AUSTRALIA	MINISTRY OF AGRICULTURE	2142	Improving Mandarin Production in Bhutan & Australia	259,074	-	259,074 2.43%
-do-	MINISTRY OF AGRICULTURE	2142	Improving Mandarin Production in Bhutan & Australia	0.376		0.376
			TOTAL AUSTRALIA	1.148		
BF	MINISTRY OF HOME AND CULTURAL AFFAIRS	2570	Restoration of Trashigang Dzong and Drametse Lhakhang in Mongar	1,524	-	1.524 0.01%
			TOTAL BF	1,072		
BHTF	MINISTRY OF HEALTH	2418	Improving Emergency Medical Services	0.717		0.717
			TOTAL BHTF	0.717	-	0.717 0.01%
BTFEC	ROYAL AUDIT AUTHORITY	2623	Masters Degree in Environmental Management & Development	1,095		1,095
-do-	MINISTRY OF AGRICULTURE	2563	Bio-prospecting Project at the National Biodiversity Center	2,650		2,650
-do-	MINISTRY OF AGRICULTURE	2561	Indigenous Wildlife repellents for crop protection	2,000		2,000
-do-	MINISTRY OF AGRICULTURE	2506	Bachelor of Science Degree in Wildlife Management	1,405		1,405
-do-	MINISTRY OF AGRICULTURE	2510	Management Planning of Wangchuck Centennial Park Ph. II	5,043		5,043
-do-	MINISTRY OF AGRICULTURE	2513	Sound and Light Fencing for Human Wildlife Conflict Management	0.300		0.300
-do-	MINISTRY OF AGRICULTURE	2516	Conservation & Protection of Local Tsenden through Plantation Program	1,750		1,750
-do-	MINISTRY OF AGRICULTURE	2562	Development of Chubu Tsachu	1,151		1,151

DONOR	ADMINISTRATIVE UNIT	FI CODE	PROJECT NAME	Nu. in millions		% of Total
				CASH	KIND	
-do-	MINISTRY OF AGRICULTURE	2568	Prescribed Burning Trial and Forest Fire Volunteer Program	0.300		0.300
-do-	MINISTRY OF EDUCATION	2496	Partial Support for Post Graduate Study in Place based Education (2 teachers)	0.477		0.477
			TOTAL BTFFEC	16.170	-	16.170 0.15%
CANADA	NATIONAL COMMISSION FOR WOMEN AND CHILDREN	2552	"HOPE" A Transit Shelter For Children in difficult Circumstances	1.985		1.985
			TOTAL CANADA	1.985		1.985 0.02%
CEPF	ROYAL INSTITUTE OF MANAGEMENT	2168	First Rounds of Projects	0.113		0.113
-do-	MINISTRY OF FINANCE	2168	First Rounds of Projects	3.811		3.811
-do-	MINISTRY OF AGRICULTURE	2168	First Rounds of Projects	(1.608)		(1.608)
-do-	MINISTRY OF AGRICULTURE	2168	First Rounds of Projects	3.408		3.408
-do-	DZONGKHAG ADMINISTRATION, TRASHIYANGTSE	2168	First Rounds of Projects	3.372		3.372
			Total CEEFP	9.096	-	9.096 0.09%
CU:USA	MINISTRY OF AGRICULTURE	2236	Development Broad Program of Tree - Ring Research Capacity Building in Bhutan	0.089		0.089
			TOTAL CU:USA	0.089		0.089 0.00%
DANIDA	NATIONAL ASSEMBLY OF BHUTAN	1930	Strengthening of NA and its Secretariat	(2.657)		(2.657)
-do-	JUDICIARY	2346	Good Governance Support Programme - Ph I	15.090		15.090
-do-	GROSS NATIONAL HAPPINESS COMMISSION	1876	Capacity Strengthening of DADM	(0.028)		(0.028)
-do-	GROSS NATIONAL HAPPINESS COMMISSION	2044	EUSPS (PCU)	13.790		13.790
-do-	GROSS NATIONAL HAPPINESS COMMISSION	2400	Good Governance Support Programme (Phase III) Support to LGSP	(6.724)		(6.724)
-do-	GROSS NATIONAL HAPPINESS COMMISSION	2553	Institutional Strengthening Of GNHC Secretariat	8.516		8.516

DONOR	ADMINISTRATIVE UNIT	FI CODE	PROJECT NAME	Nu. in millions		% of Total
				CASH	KIND	
-do-	GROSS NATIONAL HAPPINESS COMMISSION	2572	Capacity Dev. for Mainstreaming Env. Climate Change & Poverty Concerns in Policies, Prog. & Plans	3,400		3,400
-do-	ROYAL CIVIL SERVICE COMMISSION	1587	Good Governance - Support to RCSC	(3,453)		(3,453)
-do-	NATIONAL ENVIRONMENT COMMISSION	1784	Environment & Urban Sector Programme Support (NEC)	13,276		13,276
-do-	NATIONAL ENVIRONMENT COMMISSION	2514	Sunkosh River & Development of the Dhamdum Industrial Estate at Samtse	6,119		6,119
-do-	ROYAL UNIVERSITY OF BHUTAN	1987	Establishment of Wide Area Network for Royal University of Bhutan	7,341		7,341
-do-	MINISTRY OF HOME AND CULTURAL AFFAIRS	2519	Good Governance Support Programme (Phase III) Civil Society	3,584		3,584
-do-	MINISTRY OF HOME AND CULTURAL AFFAIRS	1154	Inst. Strngt. & Cap. Enhacement of NL. Ph2	1,580		1,580
-do-	MINISTRY OF HOME AND CULTURAL AFFAIRS	2525	Ailia Reconstruction	2,294		2,294
-do-	MINISTRY OF HOME AND CULTURAL AFFAIRS	2576	Recovery and Reconstruction of Education and Health Facilities after the Earthquakes	27,435		27,435
-do-	MINISTRY OF FINANCE	2416	Support for Development of Medium Term Fiscal Framework	2,964		2,964
-do-	MINISTRY OF FINANCE	2504	Support for Capacity Development & Strengthening Public Financial Management System	9,176		9,176
-do-	MINISTRY OF FINANCE	1590	Good Governance - Support to BBS	(0.073)		(0.073)
-do-	MINISTRY OF FINANCE	2049	Capacity Development & Financial Decentralization at Local Levels	2,029		2,029
-do-	MINISTRY OF FINANCE	2381	Institutional Capacity Building of Bhutan Agro Industries Limited	5,995		5,995
-do-	MINISTRY OF FINANCE	2504	Support for Capacity Development & Strengthening Public Financial Management System	9,176		9,176
-do-	MINISTRY OF AGRICULTURE	1785	Environment & Urban Sector Programme Support (MoA)	25,385		25,385
-do-	MINISTRY OF AGRICULTURE	2044	EUSPS (PCU)	0.927		0.927
-do-	MINISTRY OF AGRICULTURE	2384	Support of Enhancing Adaptive Capacity to Climate Change	3,275		3,275

DONOR	ADMINISTRATIVE UNIT	FI CODE	PROJECT NAME	Nu. in millions		% of Total
				CASH	KIND	
-do-	MINISTRY OF AGRICULTURE	2384	Support of Enhancing Adaptive Capacity to Climate Change	4.200		4.200
-do-	MINISTRY OF AGRICULTURE	1986	Inst. Strengthening of Ugyen Wangchuck Inst. of Env. & Forestry Studies	4.588		4.588
-do-	MINISTRY OF ECONOMIC AFFAIRS	1786	Environment & Urban Sector Programme Support (MTI)	1.100		1.100
-do-	MINISTRY OF WORKS AND HUMAN SETTLEMENT	1984	Detailed Engineering Study on Toorsa River Flood Mitigation & Reclamation	(1.371)		(1.371)
-do-	MINISTRY OF WORKS AND HUMAN SETTLEMENT	1787	Environment & Urban Sector Programme Support (MoWHS)	8.042		8.042
-do-	MINISTRY OF WORKS AND HUMAN SETTLEMENT	1788	Environment & Urban Sector Programme Support (Dzongkhag Towns)	83.767		83.767
-do-	MINISTRY OF INFORMATION AND COMMUNICATIONS	2565	International Media Support	0.516		0.516
-do-	MINISTRY OF HEALTH	2241	Social Section Programme Suppoer	42.406		42.406
-do-	MINISTRY OF EDUCATION	2241	Social Section Programme Suppoer	42.406		42.406
-do-	MINISTRY OF EDUCATION	1708	Education Sector Programme Support	(36.000)		(36.000)
-do-	MINISTRY OF EDUCATION	1909	Education Sector Programme Support (Comp 1- Budgetary Support)	36.000		36.000
-do-	MINISTRY OF LABOUR AND HUMAN RESOURCES	2242	Social Sector Programme Support - Component 2 MoLHR	32.116		32.116
			TOTAL DANIDA	366.189		3.43%
DHPC		2515	Fees & Charges for External Loans to Corporations	21.759		21.759
			TOTAL DHPC	21.759		0.20%
EEC	MINISTRY OF AGRICULTURE	1574	Medicine Plants Project Phase II	6.240		6.240
			TOTAL EEC	6.240		0.06%
EURCO	ROYAL UNIVERSITY OF BHUTAN	2119	Brahmatwinn Project	2.273		2.273
-do-	MINISTRY OF AGRICULTURE	2121	Support to Agriculture Production Sector Project	8.603		8.603
-do-	MINISTRY OF AGRICULTURE	2121	Support to Agriculture Production Sector Project	52.376		52.376

DONOR	ADMINISTRATIVE UNIT	FI CODE	PROJECT NAME	Nu. in millions		% of Total
				CASH	KIND	
-do-	MINISTRY OF AGRICULTURE	1981	Support to Livestock Sector in Bhutan	15.497		15.497
-do-	MINISTRY OF WORKS AND HUMAN SETTLEMENT	2630	Realising DREAMS Project	1.194		1.194
			TOTAL EURCO	79.943		79.943 0.75%
FAO	MINISTRY OF AGRICULTURE	2406	Input Supply to Vulnerable Population under ISFP	2.232		2.232
-do-	MINISTRY OF AGRICULTURE	2541	Regional Project for the Conservation and Sustainable use of PGR in Asia	0.376		0.376
-do-	MINISTRY OF AGRICULTURE	2132	FNPP - Strengthening Seed Sector Program for Food & Security & Poverty Alleviation	0.005		0.005
-do-	MINISTRY OF AGRICULTURE	2133	FNPP - Yak Chain Analysis to Develop Dairy Sector Master Plan	(0.019)		(0.019)
-do-	MINISTRY OF AGRICULTURE	2136	Agro Biodiversity for Food Security and Poverty Reduction	(0.018)		(0.018)
-do-	MINISTRY OF AGRICULTURE	2137	Management Planning for a Major River Basin: Way Forward for Sustained Multiple Benefits.	(0.119)		(0.119)
-do-	MINISTRY OF AGRICULTURE	2185	Organic Pro. of Underutilized Medicinal, Aromatic & Natural Dye Plants Prg. for SRL in South Asia	1.039		1.039
-do-	MINISTRY OF AGRICULTURE	2406	Input Supply to Vulnerable Population under ISFP	11.957		11.957
-do-	MINISTRY OF AGRICULTURE	2175	South Asia Pro Poor Livestock Policy Programme (SAPLPP)	0.160		0.160
-do-	MINISTRY OF AGRICULTURE	1554	Virtual Extension Research Communication Network	0.621		0.621
	MINISTRY OF HOME AND CULTURAL AFFAIRS	2578	Relief works in connection with the recent earthquake	0.694		0.694
			TOTAL FAO	16.234		16.234 0.15%
GAVI	MINISTRY OF HEALTH	2296	Health Systems Strengthening	1.748		1.748
			TOTAL GAVI	1.748		1.748 0.02%

DONOR	ADMINISTRATIVE UNIT	FI CODE	PROJECT NAME	Nu. in millions		% of Total
				CASH	KIND	
GEF	NATIONAL ENVIRONMENT COMMISSION	2152	Second National Communication to UNFCCC	4.172		4.172
-do-	MINISTRY OF HOME AND CULTURAL AFFAIRS	2294	GLOF Projects	1.044		1.044
-do-	MINISTRY OF HOME AND CULTURAL AFFAIRS	2294	GLOF Projects	4.502		4.502
-do-	MINISTRY OF AGRICULTURE	2013	Sustainable Land Management Project	74.231		74.231
-do-	MINISTRY OF AGRICULTURE	2096	Sustainable Land Management Project	3.663		3.663
-do-	MINISTRY OF AGRICULTURE	2151	Integrated Livestock & Crop Conservation Project	4.352		4.352
-do-	MINISTRY OF AGRICULTURE	2594	Implementation of Biosafety Framework	5.741		5.741
-do-	MINISTRY OF AGRICULTURE	2096	Sustainable Land Management Project	4.385		4.385
-do-	MINISTRY OF AGRICULTURE	2151	Integrated Livestock & Crop Conservation Project	4.700		4.700
-do-	MINISTRY OF ECONOMIC AFFAIRS	2294	GLOF Projects	0.630		0.630
-do-	MINISTRY OF ECONOMIC AFFAIRS	2294	GLOF Projects	19.650		19.650
-do-	MINISTRY OF ECONOMIC AFFAIRS	2294	GLOF Projects	3.625		3.625
				TOTAL GEF	130.695	1.22%
GFATM	MINISTRY OF HEALTH	2112	A Renewed Strategy to Reduce Tuberculosis Burden Ph II	5.103		5.103
-do-	MINISTRY OF HEALTH	2166	Strengthening Quality TB COntrol in Bhutan	8.836		8.836
-do-	MINISTRY OF HEALTH	2207	Scaling up HIV Prevention Services among Youth & Other Vulnerable Population Groups through Multi Se	30.671		30.671
-do-	MINISTRY OF HEALTH	2342	Strengthening Malaria Prevention and Control in Bhutan	12.726		12.726
-do-	MINISTRY OF HEALTH	2574	CCM/PCM Secretariat Funding for Bhutan	1.901		1.901
-do-	MINISTRY OF HEALTH	2342	Strengthening Malaria Prevention and Control in Bhutan	33.451		33.451
				TOTAL GFATM	92.689	0.87%
GOC	NATIONAL COMMISSION FOR WOMEN AND CHILDREN	2409	Curbing Violence Against Women in Bhutan	2.181		2.181
				TOTAL GOC	2.181	0.02%
GOI	COUNCIL FOR RELIGIOUS AFFAIRS	2274	Expansion of Tango Buddhist College	57.165		57.165

DONOR	ADMINISTRATIVE UNIT	FI CODE	PROJECT NAME	Nu. in millions		% of Total
				CASH	KIND	
-do-	COUNCIL FOR RELIGIOUS AFFAIRS	2275	Construction of Anim Sherda (Numney), Mongar	8,660		8.660
-do-	JUDICIARY	1626	Infrastructure Development	25,500		25.500
-do-	JUDICIARY	2272	Construction of Supreme Court	185,033		185.033
-do-	JUDICIARY	2273	Construction of Sub-District Courts	19,600		19.600
-do-	ROYAL CIVIL SERVICE COMMISSION	1996	Post Graduate Scholarship	44,587		44.587
-do-	ROYAL UNIVERSITY OF BHUTAN	2250	Infrastructure for ILCS	260,291		260.291
-do-	ROYAL UNIVERSITY OF BHUTAN	2289	Expansion of Tertiary Education	2,000		2.000
-do-	OFFICE OF THE ELECTION COMMISSION	2277	Strengthening of Office for Election Commission	5,353		5.353
-do-	MINISTRY OF HOME AND CULTURAL AFFAIRS	2560	Earthquake Damage Restorations	250,000		250.000
-do-	MINISTRY OF FINANCE	2279	Procurement of Equipment for TV Centre –BBS	36,544		36.544
-do-	MINISTRY OF AGRICULTURE	2245	Marketing Programme	19,681		19.681
-do-	MINISTRY OF ECONOMIC AFFAIRS	1894	Strengthening of Livestock Development Initiative	75,000		75.000
-do-	MINISTRY OF ECONOMIC AFFAIRS	0212	Hydrometeorological Services for GOI	12,601		12.601
-do-	MINISTRY OF ECONOMIC AFFAIRS	2281	DRP for Mangdechhu HPP (672 MW)	5,566		5.566
-do-	MINISTRY OF ECONOMIC AFFAIRS	2282	DRP for Punatsangchhu II (992 MW)	20,000		20.000
-do-	MINISTRY OF ECONOMIC AFFAIRS	2284	DRP for Chakharichhu I (Digata) 670 MW	48,532		48.532
-do-	MINISTRY OF ECONOMIC AFFAIRS	2286	DRP of Khilonhchhu (Gomkora) HEP (486 MW)	48,532		48.532
-do-	MINISTRY OF WORKS AND HUMAN SETTLEMENT	1605	Gyelposhing - Nganglam Road	11,060		11.060
-do-	MINISTRY OF WORKS AND HUMAN SETTLEMENT	2257	Gyelposhing - Nanglam Road	661,430		661.430
-do-	MINISTRY OF WORKS AND HUMAN SETTLEMENT	2258	Gomphu-Panbang Road	358,414		358.414
-do-	MINISTRY OF WORKS AND HUMAN SETTLEMENT	2262	Widening Gelephu -Trongsa Highway	168,600		168.600
-do-	MINISTRY OF WORKS AND HUMAN SETTLEMENT	2263	Widening Gelephu -Wangdue Highway	159,000		159.000

DONOR	ADMINISTRATIVE UNIT	FI CODE	PROJECT NAME	Nu. in millions		% of Total
				CASH	KIND	
-do-	MINISTRY OF WORKS AND HUMAN SETTLEMENT	2259	Babesa – Phuntsholing Highway double laning	823.567		823.567
do-	MINISTRY OF WORKS AND HUMAN SETTLEMENT	2260	Damchu – Chukha Road Alignment	98.758		98.758
-do-	MINISTRY OF INFORMATION AND COMMUNICATIONS	2270	Enhancement of Emergency Response Capability/Expansion of Paro Airport	30.000		30.000
-do-	MINISTRY OF INFORMATION AND COMMUNICATIONS	2267	Implementation of National Broadband Master-Plan	126.000		126.000
-do-	MINISTRY OF HEALTH	2247	Vetor Bone Disease Control	8.000		8.000
-do-	MINISTRY OF EDUCATION	2252	Undergraduate Scholarships in Critical fields & areas (425 Scholarships)	155.439		155.439
-do-	MINISTRY OF LABOUR AND HUMAN RESOURCES	2254	Construction of 3 new Vocational Training Institute and 1 Institute of Zorig Chusum	(6.600)		(6.600)
-do-	MINISTRY OF LABOUR AND HUMAN RESOURCES	2253	Human Resource Development (Vocational Education)	2.800		2.800
-do-	MINISTRY OF LABOUR AND HUMAN RESOURCES	2253	Human Resource Development (Vocational Education)	2.500		2.500
-do-	MINISTRY OF LABOUR AND HUMAN RESOURCES	2253	Human Resource Development (Vocational Education)	1.300		1.300
-do-	DZONGKHAG ADMINISTRATION, HAA	2271	Development of Haa Town	11.000		11.000
-do-	DZONGKHAG ADMINISTRATION, TRONGSA	2251	Consolidation of Education Facilities	6.140		6.140
			TOTAL GOI	2819.727	922.325	3,742.052 32.03%
GOI10FYP	COUNCIL FOR RELIGIOUS AFFAIRS	2421	Construction of New Zhirim Lobda	8.083		8.083
-do-	COUNCIL FOR RELIGIOUS AFFAIRS	2580	Construction of New Zhirim Lobdra at Phochu Dumra	8.083		8.083
-do-	ROYAL INSTITUTE OF MANAGEMENT	2430	Infrastructure Development for RIM	48.732		48.732
-do-	ROYAL UNIVERSITY OF BHUTAN	2427	Construction of National Conservation Lab. Thimphu at Cultural Centre Site	(53.931)		(53.931)
-do-	ROYAL UNIVERSITY OF BHUTAN	2456	Sherubtse College	77.595		77.595
-do-	ROYAL UNIVERSITY OF BHUTAN	2457	College of Science and Technology	118.050		118.050

DONOR	ADMINISTRATIVE UNIT	FI CODE	PROJECT NAME	Nu. in millions		% of Total
				CASH	KIND	
-do-	ROYAL UNIVERSITY OF BHUTAN	2458	Samtse College of Education	36.407		36.407
-do-	ROYAL UNIVERSITY OF BHUTAN	2459	Paro College of Education	(3.899)		(3.899)
-do-	ROYAL UNIVERSITY OF BHUTAN	2461	Jigme Namgyel Polythenic, Kharbandi	93.832		93.832
-do-	ROYAL UNIVERSITY OF BHUTAN	2462	Gedu College of Business Studies	(16.350)		(16.350)
-do-	ROYAL UNIVERSITY OF BHUTAN	2463	Royal Institute of Health Sciences	56.500		56.500
-do-	ROYAL UNIVERSITY OF BHUTAN	2464	National Institute of Traditional Medicine	4,000		4,000
MINISTRY OF HOME AND CULTURAL AFFAIRS		2427	Construction of National Conservation Lab. Thimphu at Cultural Centre Site	0.250		0.250
MINISTRY OF HOME AND CULTURAL AFFAIRS		2558	Small Development Project (SDP) Gol	393.900		393.900
MINISTRY OF HOME AND CULTURAL AFFAIRS		2534	Preparation for the 16th SAARC Summit in Thimphu	77.300		77.300
MINISTRY OF HOME AND CULTURAL AFFAIRS		2423	Renovation of Daga Tashi Yangse Dzong & Const. of Dratshang for the Dzong, Dagana	15.800		15.800
MINISTRY OF HOME AND CULTURAL AFFAIRS		2424	Renovation of Wangdi Phodrang Dzong	48.897		48.897
MINISTRY OF HOME AND CULTURAL AFFAIRS		2425	Renovation of Paro Dzong	27.600		27.600
MINISTRY OF HOME AND CULTURAL AFFAIRS		2426	Construction of Dratshang & Renovation of Dzong, Lhuentse	25.600		25.600
MINISTRY OF FINANCE		2534	Preparation for the 16th SAARC Summit in Thimphu	60.000		60.000
MINISTRY OF FINANCE		2428	Royal Textile Academy	5,080		5,080
MINISTRY OF FOREIGN AFFAIRS		2534	Preparation for the 16th SAARC Summit in Thimphu	40,000		40,000
MINISTRY OF ECONOMIC AFFAIRS		2554	DRP of Kuri - Gongri Reservoir	59.562		59.562
MINISTRY OF ECONOMIC AFFAIRS		2555	DRP of Amochu Reservoir	52.944		52.944
MINISTRY OF ECONOMIC AFFAIRS		2603	Pre-construction activities for Punatshangchhu II HEP	500.000		500.000
MINISTRY OF ECONOMIC AFFAIRS		2604	Pre-construction Activities for Mangdechhu HEP	150.000		150.000

DONOR	ADMINISTRATIVE UNIT	FI CODE	PROJECT NAME	Nu. in millions		% of Total
				CASH	KIND	
-do-	MINISTRY OF WORKS AND HUMAN SETTLEMENT	2534	Preparation for the 16th SAARC Summit in Thimphu	90.000		90.000
-do-	MINISTRY OF INFORMATION AND COMMUNICATIONS	2534	Preparation for the 16th SAARC Summit in Thimphu	10.000		10.000
-do-	MINISTRY OF INFORMATION AND COMMUNICATIONS	2564	Total Solutions Project	200.000		200.000
-do-	MINISTRY OF INFORMATION AND COMMUNICATIONS	2622	Cash assistance for auditing of print media circulation in Bhutan.	1.430		1.430
-do-	DZONGKHAG ADMINISTRATION, SAMTSE	2474	Upgradation of Peljorling MSS, Sibsoo, Samtse	13.100		13.100
-do-	DZONGKHAG ADMINISTRATION, DAGANA	2470	Upgradation of Tshangkha CPS to LSS, Dagana	3.500		3.500
-do-	DZONGKHAG ADMINISTRATION, WANGDUE PHODRANG	2599	Expansion of Nobding LSS, Wangdue	2.823		2.823
-do-	DZONGKHAG ADMINISTRATION, BUMTHANG	2467	Upgradation of Tang LSS to MSS, Bumthang	4.108		4.108
-do-	DZONGKHAG ADMINISTRATION, MONGAR	2472	Gyelpozhing HSS, Mongar	3.930		3.930
-do-	DZONGKHAG ADMINISTRATION, TRASHIGANG	2477	Consolidation of Jigme Sherubling (Khaling), HSS, T/gang	1.410		1.410
-do-	DZONGKHAG ADMINISTRATION, TRASHIGANG	2361	Programme Grant (GOI 10th Plan)	1400.000		1400.000
			TOTAL GOI10FYP	3564.336		33.40%
Govt. State Kuwait	MINISTRY OF HOME AND CULTURAL AFFAIRS	2522	Allia Reconstruction	165.375		165.375
-do-	MINISTRY OF HOME AND CULTURAL AFFAIRS	2528	Damaged caused by Earthquake	93.819		93.819
GTZ	GROSS NATIONAL HAPPINESS COMMISSION	2535	Rural Economy Advancement Program (Procurement of Rice/ Maize Mills)	0.231		0.231

DONOR	ADMINISTRATIVE UNIT	FI CODE	PROJECT NAME	Nu. in millions		% of Total
				CASH	KIND	
-do-	MINISTRY OF HOME AND CULTURAL AFFAIRS	2167	Development of Chugche Zhey Lhakhang in Bumthang	(2.250)		(2.250)
-do-	MINISTRY OF AGRICULTURE	2535	Rural Economy Advancement Program (Procurement of Rice/ Maize Mills)	0.340		0.340
HCP	MINISTRY OF HEALTH	1934	Primary Eye Care II	TOTAL GTZ	(1.679)	-0.02%
				TOTAL HCP	2.301	0.02%
HELVETAS	GROSS NATIONAL HAPPINESS COMMISSION	2349	Support to Local Governance Project	7.970		7.970
-do-	MINISTRY OF FINANCE	2350	Support to the Tarayana Foundation Project	4.100		4.100
-do-	MINISTRY OF AGRICULTURE	2348	Rural Livelihood Project	22.099	1.847	23.834
-do-	MINISTRY OF EDUCATION	2577	Support to Rural Development Training Center Phase III	2.000		2.000
-do-	DZONGKHAG ADMINISTRATION, BUMTHANG	2495	Construction of Tang Kizom RCC Motor Bridge	0.620		0.620
-do-	DZONGKHAG ADMINISTRATION, BUMTHANG	2495	Construction of Tang Kizom RCC Motor Bridge	4.825		4.825
-do-	DZONGKHAG ADMINISTRATION, BUMTHANG	2538	Construction of 30m Box Girder Bridge at Damphel, Choekhor Gewog	1.783		1.783
				TOTAL HELVETAS	48.362	1.847
ICIMD	MINISTRY OF AGRICULTURE	2150	Medicinal Plants & Herbs Dev. Sustainable Supply Chain & Enhancing Rural Livelihood in E. Himalayas	1.443		1.443
-do-	MINISTRY OF AGRICULTURE	2091	Preparation of strategic document & local capacity building for the biological corridor ('Toorsa')	0.633		0.633
-do-	MINISTRY OF AGRICULTURE	2483	Regional Project on Shifting Cultivation	0.786		0.786
-do-	MINISTRY OF AGRICULTURE	2075	RNR Research of Bhutan (Bee Keeping)	0.144		0.144
				TOTAL ICIMD	3.005	3.005
IDA	ROYAL UNIVERSITY OF BHUTAN	2163	Private Sector Development Project	6.097		6.097
-do-	ROYAL UNIVERSITY OF BHUTAN	2163	Private Sector Development Project	1.687		1.687
-do-	MINISTRY OF FINANCE	2500	Dev. Policy Financing for Institutional Strengthening	462.591		462.591

DONOR	ADMINISTRATIVE UNIT	FI CODE	PROJECT NAME	Nu. in millions		% of Total
				CASH	KIND	
-do-	MINISTRY OF FINANCE	2387	Institutional Capacity Building Project for Procurement	1,636		1.636
-do-	MINISTRY OF FINANCE	2146	Introduction of Multi-Year Rolling Budget (MYRB)	3,827		3.827
-do-	MINISTRY OF FINANCE	2163	Private Sector Development Project	3,807		3.807
-do-	MINISTRY OF AGRICULTURE	2205	Avian Influenza	13,292		13.292
-do-	MINISTRY OF INFORMATION AND COMMUNICATIONS	2163	Private Sector Development Project	21,138		21.138
-do-	MINISTRY OF HEALTH	2205	Avian Influenza	7,511		7.511
-do-	MINISTRY OF HEALTH	2205	Avian Influenza	11,251		11.251
IDRC	ROYAL UNIVERSITY OF BHUTAN	2598	ICT Supported distance teacher education (Samtse College)	532,838	532,838	4.79%
	MINISTRY OF AGRICULTURE	2178	Regional Rangeland Programme, Phase III	1,405		1.405
			TOTAL IDRC	2,667	2,667	0.02%
IFAD	NATIONAL STATISTICAL BUREAU	2237	Strengthening Pro-Poor Local Capacity by Supporting Gewog RNR Centres in Bhutan	(1,466)	(1,466)	
-do-	MINISTRY OF AGRICULTURE	2489	Strategy Development for Delineation of Protected Agriculture Areas for Food Security	6,539		6.539
-do-	DZONGKHAG ADMINISTRATION, TRONGSA	2237	Strengthening Pro-Poor Local Capacity by Supporting Gewog RNR Centres in Bhutan	1,874		1.874
-do-	DZONGKHAG ADMINISTRATION, LHUENTSE	2237	Strengthening Pro-Poor Local Capacity by Supporting Gewog RNR Centres in Bhutan	0.500		0.500
			TOTAL IFAD	7,447	7,447	0.07%
JAPAN	DZONGKHAG ADMINISTRATION, HAA	2569	Construction of Bridges at Chumpha and Giriria, Haa Dzongkhag	3,291		3.291
-do-	DZONGKHAG ADMINISTRATION, PARO	2593	The river training works at Hungrel, Paro Dzongkhag	4,236		4.236
			TOTAL JAPAN	7,527	7,527	0.07%
MD	MINISTRY OF HOME AND CULTURAL AFFAIRS	2507	Ailia Re-construction	100,000		100,000
			TOTAL MD	100,000	100,000	0.94%

DONOR	ADMINISTRATIVE UNIT	FI CODE	PROJECT NAME	Nu. in millions		% of Total
				CASH	KIND	
Merck Sharo & Bohme Corp. UK	MINISTRY OF HEALTH	2611	Support for the HPV Vaccination Campaign	7.220		7.220
			TOTAL Merck Sharo & Bohme Corporation, UK	7.220		0.07%
NET O	GROSS NATIONAL HAPPINESS COMMISSION	2323	HRD for GNHC	11.528		11.528
-do-	GROSS NATIONAL HAPPINESS COMMISSION	2324	HRD for Cross Sector	40.000		40.000
-do-	GROSS NATIONAL HAPPINESS COMMISSION	2351	Support to Research Division, GNH Commission	0.400		0.400
-do-	ROYAL CIVIL SERVICE COMMISSION	2352	Sustainable Human Resource Development - Phase II	70.000		70.000
-do-	TOURISM COUNCIL OF BHUTAN	2226	Sustainable Tourism Dev. Strategy in Zhemgang Dzongkhag (Bhutan & Rio San Juan Costa Rica)	4.021		4.021
-do-	MINISTRY OF FINANCE	2227	Strengthening of Tour Operator Associations in Bhutan & Costa Rica	7.367		7.367
-do-	MINISTRY OF FINANCE	2228	Clean Bhutan and Costa Rica	0.408		0.408
-do-	MINISTRY OF FINANCE	2229	Dev. of Local Capacities on Environment Friendly Agriculture Technologies	8.440		8.440
-do-	MINISTRY OF FINANCE	2375	Bhutan Costa Rica Rafting & Sustainable Community Development	5.043		5.043
-do-	MINISTRY OF AGRICULTURE	2230	Development of Local Capacities on Environment Friendly Agricultural Technologies	2.582		2.582
-do-	MINISTRY OF AGRICULTURE	2233	Study of Invasive Alien Plants in Bhutan	(0.207)		(0.207)
-do-	MINISTRY OF AGRICULTURE	2238	Collaboration Between Benin, Bhutan and Costa Rica	2.820		2.820
-do-	MINISTRY OF AGRICULTURE	2239	Benin, Bhutan, Costa Rica: Non Timber Forest Product Use	7.834		7.834
-do-	MINISTRY OF AGRICULTURE	2230	Development of Local Capacities on Environment Friendly Agricultural Technologies	2.264		2.264

DONOR	ADMINISTRATIVE UNIT	FI CODE	PROJECT NAME	Nu. in millions		% of Total
				CASH	KIND	
-do-	MINISTRY OF AGRICULTURE	2234	Mushroom Promotion and Marketing	1.998		1.998
-do-	MINISTRY OF AGRICULTURE	2231	Sys. & Analysis of the Contr. of the Nat. Parks & Bio. Reserves to the Eco. in Costa Rica & Bhutan	6.593		6.593
-do-	MINISTRY OF AGRICULTURE	2232	Development of Royal Botanical Park at Dochula Zone	0.245		0.245
-do-	MINISTRY OF ECONOMIC AFFAIRS	2378	Awareness Campaign & Mass Education Program on Renewable Energy Technology & Energy Conservation	6.255		6.255
			TOTAL NET O	177.588		177.588 1.66%
NET SDA	GROSS NATIONAL HAPPINESS COMMISSION	1305	Operational Budget (AKV) of SDS	12.000		12.000
-do-	MINISTRY OF WORKS AND HUMAN SETTLEMENT	1577	EFERC Support Program	(0.147)		(0.147)
NORAD	MINISTRY OF ECONOMIC AFFAIRS	1696	Inst.Strg. of Energy Sector Phase -II	TOTAL NET SDA	11.853	11.853 0.11%
NORDIC	MINISTRY OF AGRICULTURE	2612	BUCAP-2010	TOTAL NORAD	(3.195)	(3.195) -0.03%
NORWAY	MINISTRY OF AGRICULTURE	1337	On farm PGR conservation in Bhutan (BUCAP)	0.843		0.843 0.01%
-do-	MINISTRY OF AGRICULTURE	1337	On farm PGR conservation in Bhutan (BUCAP)	1.103		1.103
-do-	MINISTRY OF AGRICULTURE	1337	On farm PGR conservation in Bhutan (BUCAP)	1.922		1.922
-do-	MINISTRY OF ECONOMIC AFFAIRS	2325	Strengthening of the Energy Sector, Ph. II	0.521		0.521
PSC	GROSS NATIONAL HAPPINESS COMMISSION	2188	South-South (PSC Operational Budget)	13.710		13.710
REP KOREA	MINISTRY OF AGRICULTURE	2379	Green Tea Product Machine & Accessory	TOTAL NORWAY	17.256	17.256 0.16%
				TOTAL PSC	7.111	7.111 0.07%
					2.083	2.083

DONOR	ADMINISTRATIVE UNIT	FI CODE	PROJECT NAME	Nu. in millions		% of Total
				CASH	KIND	
-do-	MINISTRY OF AGRICULTURE	2379	Green Tea Product Machine & Accessory	1.202		1.202
			TOTAL REP KOREA	3.285		0.03%
S/PORE	MINISTRY OF HOME AND CULTURAL AFFAIRS	2524	Ailia Reconstruction	1.431		1.431
-do-	MINISTRY OF HOME AND CULTURAL AFFAIRS	2533	Damaged caused by Earthquake	1.411		1.411
			TOTAL SIPORE	2.842		2.842
SAARC	MINISTRY OF HOME AND CULTURAL AFFAIRS	2546	South Asia Disaster Knowledge Network	0.272		0.272
-do-	MINISTRY OF HOME AND CULTURAL AFFAIRS	2608	SAARC Disaster Management Centre	0.888		0.888
-do-	MINISTRY OF AGRICULTURE	2559	Rooftop Rain Water Harvesting Structure in Sarapang District	0.163		0.163
			TOTAL SAARC	1.323		1.323
SBDP	MINISTRY OF HOME AND CULTURAL AFFAIRS	2540	His Majesty's Relief Fund (Earthquake)	10.099		10.099
			TOTAL SBDP	10.099		10.099
SCF/USA	MINISTRY OF HOME AND CULTURAL AFFAIRS	2086	Strengthening the Capacity & Services of the Youth Dev. & Rehab. Center (YDRC)	1.133		1.133
-do-	MINISTRY OF HOME AND CULTURAL AFFAIRS	2367	Police Youth Partnership Program (FY 2008-09)	0.402		0.402
-do-	MINISTRY OF HOME AND CULTURAL AFFAIRS	2531	Traffic Safety Education awareness to Students, Teachers, Parents & Children	0.583		0.583
-do-	MINISTRY OF EDUCATION	2435	Support to Primary Education & Adolescent Development programs in Bhutan through MoE	1.163		1.163
-do-	MINISTRY OF EDUCATION	2435	Support to Primary Education & Adolescent Development programs in Bhutan through MoE	0.537		0.537
-do-	MINISTRY OF EDUCATION	2497	Adolescent Development Programs (YDF)	0.612		0.612

DONOR	ADMINISTRATIVE UNIT	FI CODE	PROJECT NAME	Nu. in millions		% of Total
				CASH	KIND	
-do-	MINISTRY OF EDUCATION	2545	Adolescent Development Programs (Support to Youth Center, Gelephu) MOE	1.410		1.410
-do-	MINISTRY OF EDUCATION	2606	Support to Adolescent Development Programs in Bhutan through the Dept. of Youth & Sports, MOE	3.420		3.420
-do-	DZONGKHAG ADMINISTRATION, ZHEMGANG	2482	Const. of 102 Latrines in 5 Villages under Ngangla Gewog, Zhemgang	0.840		0.840
			TOTAL SCFIUSA	10.100		0.09%
SDC	OFFICE OF THE ANTI-CORRUPTION COMMISSION	2359	Good Governance Support to Anti Corruption Commission	12.536		12.536
-do-	TOURISM COUNCIL OF BHUTAN	2329	Middle Mngt. Hotel Course for 30 Candidates from Hospitality Industry, Dip. in Hotel Mngt	1.367		1.367
-do-	MINISTRY OF AGRICULTURE	2173	Participatory Forest Management Project, Phase II	11.999		11.999
-do-	MINISTRY OF WORKS AND HUMAN SETTLEMENT	2172	Suspension Bridge Programme, Phase VI	12.000		12.000
			TOTAL SDC	37.902		37.902 0.36%
SDF	NATIONAL COMMISSION FOR WOMEN AND CHILDREN	2637	SAARC Business Association of Home-Based Workers (SABAH)	2.323		2.323
			TOTAL SDF	2.323		2.323 0.02%
SDS	ROYAL AUDIT AUTHORITY	2547	Capacity Building & Institutional Strengthening	5.600		5.600
-do-	CENTRE FOR BHUTAN STUDIES	2609	Construction of CBS Office Complex	0.500		0.500
-do-	MINISTRY OF LABOUR AND HUMAN RESOURCES	2509	HRD for Private Sector	8.624		8.624
			TOTAL SDS	14.724		14.724 0.14%
SFB-Austria	MINISTRY OF HOME AND CULTURAL AFFAIRS	2077	Support to Pangizampa Astrology School	2.250		2.250
			TOTAL SFB-Austria	2.250		2.250 0.02%
SIFF	MINISTRY OF HOME AND CULTURAL AFFAIRS	2122	Bhutan's Participation in Smithsonian Festival, Washington DC	0.030		0.030

DONOR	ADMINISTRATIVE UNIT	FI CODE	PROJECT NAME	Nu. in millions		% of Total
				CASH	KIND	
SITUSA	ROYAL UNIVERSITY OF BHUTAN	2169	Royal University of Bhutan	TOTAL SIFF	0.030	0.030 0.00%
SNBL	MINISTRY OF AGRICULTURE	2171	Support to Development of Organic & Medicinal Plants	TOTAL SIT,USA	(2.273)	(2.273) -0.02%
THAI	MINISTRY OF HOME AND CULTURAL AFFAIRS	2523	Allia Reconstruction	TOTAL SNBL	1.001	1.001 0.01%
THAI	MINISTRY OF HOME AND CULTURAL AFFAIRS	2529	Damaged caused by Earthquake	TOTAL THAI	1.001	1.001 0.01%
THPA	MINISTRY OF AGRICULTURE	2404	Rehabilitation of the Degraded and Barren sites in Wangchu basin along Thimphu-Paro Highway	TOTAL THPA	2.358	2.358 0.02%
THPA	MINISTRY OF AGRICULTURE	2605	Compensatory Afforestation along Punatsangchu Valley	TOTAL THPA	5.875	5.875 0.06%
TURKEY	MINISTRY OF HOME AND CULTURAL AFFAIRS	2526	Allia Reconstruction	TOTAL TURKEY	4.550	4.550 0.04%
UFS	MINISTRY OF AGRICULTURE	2000	Unidentified Financing Sources (External)	TOTAL UFS	1.231	1.231 0.01%
UK	MINISTRY OF INFORMATION AND COMMUNICATIONS	2532	Advanced Network Technology to Europe	TOTAL UK	0.517	0.517 0.00%
UNAIDS	MINISTRY OF HEALTH	2537	National Aids Control Program	TOTAL UNAIDS	0.520	0.520 0.00%
UNCDF	MINISTRY OF FINANCE	2551	Saving led Financial Inclusive Project (Micro Finance)	TOTAL UNCDF	21.903	21.903 0.21%
UNDP	CENTRE FOR BHUTAN STUDIES	2479	UN Support to Governance Assessment Framework		13.307	13.307

DONOR	ADMINISTRATIVE UNIT	FI CODE	PROJECT NAME	Nu. in millions		% of Total
				CASH	KIND	
-do-	MINISTRY OF HOME AND CULTURAL AFFAIRS	2182	Earthquake risk reduction & recovery preparedness	9.492		9.492
-do-	MINISTRY OF FINANCE	1007	Small Grants Programme	0.474		0.474
-do-	MINISTRY OF AGRICULTURE	1007	Small Grants Programme	0.604		0.604
-do-	MINISTRY OF WORKS AND HUMAN SETTLEMENT	2182	Earthquake risk reduction & recovery preparedness	6.644		6.644
-do-	DZONGKHAG ADMINISTRATION, SAMTSE	1007	Small Grants Programme	1.126		1.126
-do-	DZONGKHAG ADMINISTRATION, TSIRANG	1007	Small Grants Programme	0.324		0.324
-do-	DZONGKHAG ADMINISTRATION, BUMTHANG	1007	Small Grants Programme	2.376		2.376
-do-	DZONGKHAG ADMINISTRATION, SARPANG	1007	Small Grants Programme	0.628		0.628
-do-	DZONGKHAG ADMINISTRATION, LHUENTSE	1007	Small Grants Programme	1.145		1.145
-do-	DZONGKHAG ADMINISTRATION, MONGAR	1007	Small Grants Programme	0.925		0.925
-do-	CHASKHAR GEWOG, MONGAR	1007	Small Grants Programme	0.641		0.641
-do-	DZONGKHAG ADMINISTRATION, SAMDRUP JONGKHAR	1007	Small Grants Programme	0.667		0.667
-do-	DZONGKHAG ADMINISTRATION, TRASHI GANG	1007	Small Grants Programme	0.912		0.912
-do-	RADHI GEWOG, TRASHIGANG	1007	Small Grants Programme	0.608		0.608
-do-	SAKTEN GEWOG, TRASHIGANG	1007	Small Grants Programme	0.631		0.631
-do-	DZONGKHAG ADMINISTRATION, THIMPHU	1007	Small Grants Programme	0.706		0.706
-do-	DZONGKHAG ADMINISTRATION, GASA	1007	Small Grants Programme	0.602		0.602
			TOTAL UNDP	41.812		41.812 0.39%
UNDP IPF	NATIONAL COUNCIL OF BHUTAN	2493	UN Support for Sig. the Institutional Capacity of Parliament of Bhutan	3.557		3.557
-do-	JUDICIARY	2410	UN Support to Democracy	0.048		0.048

DONOR	ADMINISTRATIVE UNIT	FI CODE	PROJECT NAME	Nu. in millions			% of Total
				CASH	KIND	TOTAL	
-do-	GROSS NATIONAL HAPPINESS COMMISSION	1639	Decentralisation Support Program	(0.366)		(0.366)	
-do-	GROSS NATIONAL HAPPINESS COMMISSION	2301	UN Support to Result based Planning and M&E for the MDGs and GNH	2.366		2.366	
-do-	GROSS NATIONAL HAPPINESS COMMISSION	2338	Targeted Community Dev. & Pro-poor Governance Initiatives for Poverty Reduction	3.030		3.030	
-do-	ROYAL AUDIT AUTHORITY	2313	UNDP-RAA Institutional & Human Capacity Building of ACC & the RAA Strengthened	2.241		2.241	
-do-	CENTRE FOR BHUTAN STUDIES	2301	UN Support to Result based Planning and M&E for the MDGs and GNH	3.205		3.205	
-do-	CABINET SECRETARIAT	2162	Capacity Building of the Cabinet Secretariat	0.084		0.084	
-do-	OFFICE OF THE ATTORNEY GENERAL	2410	UN Support to Democracy	3.181		3.181	
-do-	ROYAL UNIVERSITY OF BHUTAN	2615	Institutional Strengthening & Capacity Development Support for the Parliament of Bhutan	0.239		0.239	
-do-	NATIONAL STATISTICAL BUREAU	2153	Promotion of Culture Based Creative Industry for Poverty	1.520		1.520	
-do-	NATIONAL STATISTICAL BUREAU	2301	UN Support to Result Based Planning and M&E for the MDGs and GNH	0.821		0.821	
-do-	OFFICE OF THE ELECTION COMMISSION	2106	Institutional & Human Capacity Building of the Election Commission	5.376		5.376	
-do-	OFFICE OF THE ELECTION COMMISSION	2624	For preparation & Implementation of Free & Fair Local Election	1.007		1.007	
-do-	DZONGKHA DEVELOPMENT COMMISSION	2626	Printing Bilingual Dictionaries for Schools.	2.000		2.000	
-do-	NATIONAL COMMISSION FOR WOMEN AND CHILDREN	2165	Gender Mainstreaming & Women's Empowerment	2.525		2.525	
-do-	NATIONAL COMMISSION FOR WOMEN AND CHILDREN	2311	UNDP- Child Protection And Women Empowerment	0.466		0.466	

DONOR	ADMINISTRATIVE UNIT	FI CODE	PROJECT NAME	Nu. in millions		% of Total
				CASH	KIND	
-do-	MINISTRY OF HOME AND CULTURAL AFFAIRS	2153	Promotion of Culture Based Creative Industry for Poverty	1.142		1.142
-do-	MINISTRY OF HOME AND CULTURAL AFFAIRS	2566	Bhutan Recovery and Reconstruction Project	3.439		3.439
-do-	MINISTRY OF FINANCE	2301	UN Support to Result based Planning and M&E for the MDGs and GNH	1.000		1.000
-do-	MINISTRY OF FINANCE	2139	Building Civil Society Support for Biodiversity Conservation through Environment Resource Networking	1.419		1.419
-do-	MINISTRY OF FINANCE	2153	Promotion of Culture Based Creative Industry for Poverty	0.577		0.577
-do-	MINISTRY OF FINANCE	2333	UN Support to Gender Equity and Equality	1.649		1.649
-do-	MINISTRY OF FINANCE	2336	UNDP Support for Children and Youth Participation	0.785		0.785
-do-	MINISTRY OF FINANCE	2338	Targeted Community Dev. & Pro-poor Governance Initiatives for Poverty Reduction	5.683		5.683
-do-	MINISTRY OF FINANCE	2344	UN Support to Form. of Enabling Poly Framework & Dev. of MSMEs for Empl. Gen. & Pro-poor Growth	1.509		1.509
-do-	MINISTRY OF FINANCE	2518	UN Support on Enhancing Rural Income and Livelihoods	3.590		3.590
-do-	MINISTRY OF FINANCE	2567	UN-Support to Strengthen Local Service Delivery & Environment Education in Bhutan	0.912		0.912
-do-	MINISTRY OF AGRICULTURE	2097	Biodiversity Action Plan III	(0.001)		(0.001)
-do-	MINISTRY OF AGRICULTURE	2407	Food Security Through Improved Home Gardens	2.304		2.304
-do-	MINISTRY OF AGRICULTURE	2518	UN Support on Enhancing Rural Income and Livelihoods	1.942		1.942
-do-	MINISTRY OF AGRICULTURE	2407	Food Security Through Improved Home Gardens	4.197		4.197
-do-	MINISTRY OF AGRICULTURE	2579	Support to MOA in Bhutan (Dev. of Nature-based community tourism within Royal Botanical Park	0.506		0.506
-do-	MINISTRY OF ECONOMIC AFFAIRS	2345	UN Support to Form. of Enabling Poly Framework & Dev. of MSMEs for Empl. Gen. & Pro-poor Growth	1.338		1.338
-do-	MINISTRY OF ECONOMIC AFFAIRS	2345	UN Support to Form. of Enabling Poly Framework & Dev. of MSMEs for Empl. Gen. & Pro-poor Growth	2.119		2.119

DONOR	ADMINISTRATIVE UNIT	FI CODE	PROJECT NAME	Nu. in millions		% of Total
				CASH	KIND	
-do-	MINISTRY OF ECONOMIC AFFAIRS	2345	UN Support to Form. of Enabling Poly. Framework & Dev. of MSMES for Emply. Gen. & Pro-poor Growth	5.402		5.402
-do-	MINISTRY OF INFORMATION AND COMMUNICATIONS	2316	Localization of E-Governance	(0.131)		(0.131)
-do-	MINISTRY OF INFORMATION AND COMMUNICATIONS	2380	Enhancing Community Facilities at Community Information Centre & Local Human Capacities	1.448		1.448
-do-	MINISTRY OF LABOUR AND HUMAN RESOURCES	2315	Labour Market Analysis and Employment Generation	1.485		1.485
-do-	MINISTRY OF LABOUR AND HUMAN RESOURCES	2336	UNDP Support for Children and Youth Participation	0.050		0.050
-do-	MINISTRY OF LABOUR AND HUMAN RESOURCES	2315	Labour Market Analysis and Employment Generation	10.196		10.196
TOTAL UNDP IPF				83.860		83.860
TOTAL UNDP IPF				83.860		0.79%
UNDPO	NATIONAL ENVIRONMENT COMMISSION	2003	Enhancing Global Environment Management in Local Governance System	9.537		9.537
-do-	OFFICE OF THE ANTI-CORRUPTION COMMISSION	2026	Institutional and Human Capacity Building of the Anti-Corruption Commission	(0.536)		(0.536)
-do-	BHUTAN INFORMATION COMMUNICATION MEDIA AUTHORITY	2212	Strengthening the Role of the Media in a New Democracy	0.594		0.594
-do-	MINISTRY OF HOME AND CULTURAL AFFAIRS	2216	Third Out Put for AA-4 Project (3 gewogs under Dagana Dzongkhag)	1.108		1.108
-do-	MINISTRY OF FINANCE	2191	Addendum to "Institutional and Human Capacity Building of Election Commission of Bhutan	(1.205)		(1.205)
-do-	MINISTRY OF INFORMATION AND COMMUNICATIONS	2212	Strengthening the Role of the Media in a New Democracy	1.814		1.814
TOTAL UNDPO				11.311		11.311
TOTAL UNDPO				11.311		0.11%

DONOR	ADMINISTRATIVE UNIT	FI CODE	PROJECT NAME	Nu. in millions		% of Total
				CASH	KIND	
UNEP	GROSS NATIONAL HAPPINESS COMMISSION	2357	Mainstreaming Poverty Environment Linkages in National Plan, Sectoral Strategies & Imp. in Bhutan	5.949		5.949
-do-	NATIONAL ENVIRONMENT COMMISSION	2614	Support to Development of Bhutan Environment Outlook Report	0.840		0.840
-do-	NATIONAL ENVIRONMENT COMMISSION	1966	Institutional Strengthening (IS)	1.636		1.636
-do-	NATIONAL ENVIRONMENT COMMISSION	2035	National Sustainable Development Strategy	0.781		0.781
-do-	NATIONAL ENVIRONMENT COMMISSION	2439	Dev. of HCFC Phase-out Management Plan (HPMP)	0.697		0.697
-do-	NATIONAL ENVIRONMENT COMMISSION	2613	Sustainable Ventures and Waste Management	0.682		0.682
-do-	MINISTRY OF AGRICULTURE	2357	Mainstreaming Poverty Environment Linkages in National Plan, Sectoral Strategies & Imp. in Bhutan	2.527		2.527
			TOTAL UNEP	13.111		13.111 0.12%
UNESCO	ROYAL UNIVERSITY OF BHUTAN	2094	Action Plan for the Safeguarding and Promotion of Dramsetse Ngacham	0.163		0.163
-do-	MINISTRY OF HOME AND CULTURAL AFFAIRS	1871	Participation Programme 2004-2005	1.689		1.689
-do-	MINISTRY OF AGRICULTURE	2488	Support to Floriculture	0.012		0.012
-do-	MINISTRY OF INFORMATION AND COMMUNICATIONS	2644	Framework for Media Assessment in Bhutan	0.187		0.187
-do-	MINISTRY OF EDUCATION	2411	Quality Education	1.037		1.037
-do-	MINISTRY OF EDUCATION	2341	Education for Sustainable Development 2008	0.739		0.739
			TOTAL UNESCO	3.826		3.826 0.04%
UNFPA	ROYAL UNIVERSITY OF BHUTAN	2347	Support to Population and Development Studies	3.152		3.152
-do-	ROYAL UNIVERSITY OF BHUTAN	2586	UN Support to Health (RHS)	1.380		1.380
-do-	ROYAL UNIVERSITY OF BHUTAN	2591	UN Support to College of Education (Paro)	1.531		1.531
-do-	NATIONAL STATISTICAL BUREAU	2295	UN Support to results base planning and M&E for the MDGs and GNH	6.805		6.805
-do-	NATIONAL COMMISSION FOR WOMEN AND CHILDREN	2320	UN Support to Gender Equity and Equality	1.138		1.138

DONOR	ADMINISTRATIVE UNIT	FI CODE	PROJECT NAME	Nu. in millions		% of Total
				CASH	KIND	
-do-	MINISTRY OF HEALTH	2320	UN Support to Gender Equity and Equality	9.611		9.611
-do-	MINISTRY OF HEALTH	2293	UN Support	14.356		14.356
-do-	MINISTRY OF EDUCATION	2243	UNFPA-Quality Education	1.667		1.667
-do-	MINISTRY OF EDUCATION	2243	UNFPA-Quality Education	7.286		7.286
			TOTAL UNFPA	46.925		46.925 0.44%
UNFPWO	NATIONAL COMMISSION FOR WOMEN AND CHILDREN	1978	Moving Forward in Gender	0.359		0.359
			TOTAL UNFPWO	0.359		0.359 0.00%
UNICEF	COUNCIL FOR RELIGIOUS AFFAIRS	2305	UN Support to Health (Water, Sanitation & Hygiene)	14.155		14.155
-do-	ROYAL UNIVERSITY OF BHUTAN	2215	UNICEF-Quality Education	1.649		1.649
-do-	ROYAL UNIVERSITY OF BHUTAN	2302	UN Support to Health (MCH/Nutrition)	0.690		0.690
-do-	NATIONAL STATISTICAL BUREAU	2303	UN Support to result Based Planning and M&E for the MDGs and GNH	20.319		20.319
-do-	NATIONAL STATISTICAL BUREAU	2337	Planning, Monitoring and Communication	1.466		1.466
-do-	BHUTAN NARCOTIC CONTROL AGENCY	2478	UN Support to Children & Youth Participation in Bhutan (BNCA)	1.416		1.416
-do-	NATIONAL COMMISSION FOR WOMEN AND CHILDREN	2310	UNICEF-Child Protection and Women Empowerment	5.742		5.742
-do-	MINISTRY OF FINANCE	2310	UNICEF-Child Protection and Women Empowerment	0.138		0.138
-do-	MINISTRY OF FINANCE	2335	UNICEF Support for Children and Youth Participation	1.084		1.084
-do-	MINISTRY OF FINANCE	2337	Planning, Monitoring and Communication	3.364		3.364
-do-	MINISTRY OF AGRICULTURE	2303	UN Support to result Based Planning and M&E for the MDGs and GNH	0.097		0.097
-do-	MINISTRY OF HEALTH	1458	Maternal and Child Health	0.297		0.297
-do-	MINISTRY OF HEALTH	2302	UN Support to Health (MCH/Nutrition)	12.648		12.648

DONOR	ADMINISTRATIVE UNIT	FI CODE	PROJECT NAME	Nu. in millions		% of Total
				CASH	KIND	
-do-	MINISTRY OF HEALTH	2305	UN Support to Health (Water, Sanitation & Hygiene)	1.992		1.992
-do-	MINISTRY OF HEALTH	2337	Planning, Monitoring and Communication	0.029		0.029
-do-	MINISTRY OF HEALTH	2302	UN Support to Health (MCH/Nutrition)	12.169		12.169
-do-	MINISTRY OF HEALTH	2305	UN Support to Health (Water, Sanitation & Hygiene)	2.667		2.667
-do-	MINISTRY OF HEALTH	2302	UN Support to Health (MCH/Nutrition)	0.827		0.827
-do-	MINISTRY OF EDUCATION	2215	UNICEF-Quality Education	30.706		30.706
-do-	MINISTRY OF EDUCATION	2305	UN Support to Health (Water, Sanitation & Hygiene)	0.060		0.060
-do-	MINISTRY OF EDUCATION	2215	UNICEF-Quality Education	0.654		0.654
-do-	MINISTRY OF EDUCATION	2215	UNICEF-Quality Education	12.962		12.962
-do-	MINISTRY OF EDUCATION	2305	UN Support to Health (Water, Sanitation & Hygiene)	(0.111)		(0.111)
-do-	MINISTRY OF EDUCATION	2215	UNICEF-Quality Education	0.293		0.293
-do-	MINISTRY OF EDUCATION	2305	UN Support to Health (Water, Sanitation & Hygiene)	2.363		2.363
-do-	MINISTRY OF EDUCATION	2310	UNICEF-Child Protection and Women Empowerment	0.470		0.470
-do-	MINISTRY OF EDUCATION	2335	UNICEF Support for Children and Youth Participation	1.507		1.507
-do-	MINISTRY OF EDUCATION	2478	UN Support to Children & Youth Participation in Bhutan (BNCA)	1.044		1.044
-do-	DZONGKHAG ADMINISTRATION, SAMTSE	2215	UNICEF-Quality Education	(1.022)		(1.022)
-do-	DZONGKHAG ADMINISTRATION, LHUENTSE	2215	UNICEF-Quality Education	(0.432)		(0.432)
			TOTAL UNICEF	129.242		1.21%
UNOD	BHUTAN NARCOTIC CONTROL AGENCY	2179	Partnership Ph II UNODC - support to BNCA	0.681		0.681
-do-	BHUTAN NARCOTIC CONTROL AGENCY	2190	UNODC ADHOC (RAS/H71)	0.715		0.715
			TOTAL UNOD	1.397		0.01%
UNOPS	MINISTRY OF ECONOMIC AFFAIRS	2595	Enhanced Integrated Framework (EIF)	1.848		1.848
			TOTAL UNOPS	1.848		0.02%
US	ROYAL UNIVERSITY OF BHUTAN	2542	Support to Ministry of Education & RUB for Participation of Teachers in the Teachers Training W/shop	0.094		0.094

DONOR	ADMINISTRATIVE UNIT	FI CODE	PROJECT NAME	Nu. in millions		% of Total
				CASH	KIND	
-do-	MINISTRY OF EDUCATION	2542	Support to Ministry of Education & RUB for Participation of Teachers in the Teachers Training W/shop	0.329		0.329
-do-	MINISTRY OF EDUCATION	2628	Support for Capacity Building of a Teacher at the YDRC	0.141		0.141
			TOTAL US	0.564		0.564
USF	BHUTAN INFORMATION COMMUNICATION MEDIA AUTHORITY	2503	Rural Communications Programme	188.385		188.385
			TOTAL USF	188.385		188.385
W/BANK	ROYAL AUDIT AUTHORITY	2147	Improving Public Financial Management Project	1.927		1.927
-do-	NATIONAL ENVIRONMENT COMMISSION	2343	IDF Grant for Strengthening Institution Capacity for Impl. of Environment Safeguards	0.900		0.900
-do-	MINISTRY OF FINANCE	1957	Strengthening of Public Expenditure Management & Promoting Transparency	(0.003)		(0.003)
-do-	MINISTRY OF FINANCE	2492	IDF Grant for Strengthening of the Public Procurement Policy Division Project	1.863		1.863
-do-	MINISTRY OF FINANCE	2492	IDF Grant for Strengthening of the Public Procurement Policy Division Project	0.075		0.075
-do-	MINISTRY OF FINANCE	2147	Improving Public Financial Management Project	4.193		4.193
-do-	MINISTRY OF WORKS AND HUMAN SETTLEMENT	2098	Rural Access Project II	120.480		120.480
-do-	MINISTRY OF WORKS AND HUMAN SETTLEMENT	2047	National Urbanization Strategy & Thimphu City Development	5.668		5.668
-do-	MINISTRY OF WORKS AND HUMAN SETTLEMENT	2098	Rural Access Project II	0.095		0.095
-do-	MINISTRY OF INFORMATION AND COMMUNICATIONS	2492	IDF Grant for Strengthening of the Public Procurement Policy Division Project	1.454		1.454
-do-	MINISTRY OF HEALTH	1794	HIV/Aids and STI Prevention Control Project	28.110		28.110
WDF	MINISTRY OF HEALTH	1817	World Diabetes F Foundation	1.709		1.709
			TOTAL WDF	1.709		1.709
						0.02%

DONOR	ADMINISTRATIVE UNIT	FI CODE	PROJECT NAME	Nu. in millions		% of Total
				CASH	KIND	
WFP	MINISTRY OF FINANCE	2290	WFP-Quality Education	4.632		4.632
-do-	MINISTRY OF AGRICULTURE	2290	WFP-Quality Education	0.121		0.121
-do-	MINISTRY OF AGRICULTURE	2429	UN Support to Bhutan National Human Wildlife Conflict Management Strategy	0.895		0.895
-do-	MINISTRY OF AGRICULTURE	2429	UN Support to Bhutan National Human Wildlife Conflict Management Strategy	4.618		4.618
-do-	MINISTRY OF AGRICULTURE	2290	WFP-Quality Education	1.829		1.829
-do-	MINISTRY OF EDUCATION	2290	WFP-Quality Education	0.842		0.842
-do-	MINISTRY OF EDUCATION	2290	WFP-Quality Education	3.472		3.472
-do-	DZONGKHAG ADMINISTRATION, HAA	2290	WFP-Quality Education	0.922		0.922
-do-	DZONGKHAG ADMINISTRATION, PARO	2290	WFP-Quality Education	0.282		0.282
-do-	DZONGKHAG ADMINISTRATION, DAGANA	2290	WFP-Quality Education	4.607		4.607
-do-	DZONGKHAG ADMINISTRATION, PUNAKHA	2290	WFP-Quality Education	0.094		0.094
-do-	DZONGKHAG ADMINISTRATION, WANGDUE PHODRANG	2290	WFP-Quality Education	2.528		2.528
-do-	DZONGKHAG ADMINISTRATION, TRONGSA	2290	WFP-Quality Education	0.187		0.187
-do-	DZONGKHAG ADMINISTRATION, LHUENTSE	2290	WFP-Quality Education	0.184		0.184
-do-	DZONGKHAG ADMINISTRATION, MONGAR	2290	WFP-Quality Education	0.313		0.313
-do-	DZONGKHAG ADMINISTRATION, TRASHIGANG	2290	WFP-Quality Education	0.400		0.400
-do-	DZONGKHAG ADMINISTRATION, TRASHIGANG	2290	WFP-Quality Education	0.274		0.274
			TOTAL WFP	26.199		26.199 0.25%
WHO	DRUG REGULATORY AUTHORITY	2206	Conduct Annual Traditional Medicine Conference	0.191		0.191
-do-	MINISTRY OF AGRICULTURE	2223	Promote a Healthierer Envrn.,Intensity Primary Prev. & Influence Public Policies in all Sectors	0.075		0.075
-do-	MINISTRY OF AGRICULTURE	2217	To Reduce the Health, Social & Economic burden of Communicable Diseases	0.260		0.260

DONOR	ADMINISTRATIVE UNIT	FI CODE	PROJECT NAME	Nu. in millions		% of Total
				CASH	KIND	
-do-	MINISTRY OF AGRICULTURE	2501	Pesticide Management	0.302		0.302
-do-	MINISTRY OF WORKS AND HUMAN SETTLEMENT	2308	WHO SEARO Funding	0.240		0.240
-do-	MINISTRY OF HEALTH	2206	Conduct Annual Traditional Medicine Conference	0.321		0.321
-do-	MINISTRY OF HEALTH	2217	To Reduce the Health, Social & Economic burden of Communicable Diseases	1.642		1.642
-do-	MINISTRY OF HEALTH	2218	To Combat HIV/AIDS, Malaria and Tuberculosis	0.150		0.150
-do-	MINISTRY OF HEALTH	2219	Pre & Reduce Disease, Disability & Premature Death from Chronic Non-comm conditions, Mental disorder	1.517		1.517
-do-	MINISTRY OF HEALTH	2220	To Reduce Mortality & Mortality & Improve Health during Key stages of Life	1.648		1.648
-do-	MINISTRY OF HEALTH	2221	Reduce Health Consequence of Emergencies, Disasters, Crises & Conflicts & Min. social & Eco. Impact	4.696		4.696
-do-	MINISTRY OF HEALTH	2222	Prom Health & Dev., Prevent & Reduce Risk Factors for Health Cond. Ass. with Tobacco, Alcohol & Drug	1.370		1.370
-do-	MINISTRY OF HEALTH	2223	Promote a Healthier Envrn.,Intensity Primary Prev. & Influence Public Policies in all Sectors	0.725		0.725
-do-	MINISTRY OF HEALTH	2224	Imp. Nutrition, Food Safety & Food Security throughout the Life Course & Sup. Pub. Health & Sus.Dev	0.517		0.517
-do-	MINISTRY OF HEALTH	2225	Imp. Health Serv. through Better Governance, Financing, Staffing & Management	2.161		2.161
-do-	MINISTRY OF HEALTH	2308	WHO SEARO Funding	4.225		4.225
-do-	MINISTRY OF HEALTH	2206	Conduct Annual Traditional Medicine Conference	0.037		0.037
-do-	MINISTRY OF HEALTH	2219	Pre & Reduce Disease, Disability & Premature Death from Chronic Non-comm conditions, Mental disorder	0.773		0.773
-do-	MINISTRY OF HEALTH	2221	Reduce Health Consequence of Emergencies, Disasters, Crises & Conflicts & Min. social & Eco. Impact	1.105		1.105

DONOR	ADMINISTRATIVE UNIT	FI CODE	PROJECT NAME	Nu. in millions		% of Total
				CASH	KIND	
-do-	MINISTRY OF HEALTH	22222	Prom Health & Dev., Prevent & Reduce Risk Factors for Health Cond. Ass. with Tobacco, Alcohol & Drug	0.542		0.542
-do-	MINISTRY OF HEALTH	22223	Promote a Healthier Envrn., Intensity Primary Prev. & Influence Public Policies in all Sectors	0.060		0.060
-do-	MINISTRY OF HEALTH	22224	Imp. Nutrition, Food Safety & Food Security throughout the Life Course & Sup. Pub. Health & Sus.Dev	0.118		0.118
-do-	MINISTRY OF HEALTH	22225	Imp. Health Serv. through Better Governance, Financing, Staffing & Management	0.287		0.287
-do-	MINISTRY OF HEALTH	2308	WHO SEARO Funding	0.250		0.250
-do-	MINISTRY OF HEALTH	2221	Reduce Health Consequence of Emergencies, Disasters, Crises & Conflicts & Min. social & Eco. Impact	0.575		0.575
-do-	MINISTRY OF HEALTH	22225	Imp. Health Serv. through Better Governance, Financing, Staffing & Management	0.476		0.476
			TOTAL WHO	24.261		24.261
			Support the Establishment of Ugyen Wangchuk Environment & Forestry Institute (UWEFI), Library	1.290		1.290
WWF	MINISTRY OF AGRICULTURE	2203				
-do-	MINISTRY OF AGRICULTURE	2405	Enabling Bio-Diversity Conservation in Phibsoo Wildlife Sanctuary	2.049		2.049
-do-	MINISTRY OF AGRICULTURE	2417	Enabling Biodiversity Conservation in Toorsaa Strict Nature Reserve (TSNR)	0.782		0.782
-do-	MINISTRY OF AGRICULTURE	2512	Conservation of Asiatic Elephant in Bhutan	1.454		1.454
-do-	MINISTRY OF AGRICULTURE	2536	High Altitude Control Program	0.888		0.888
-do-	MINISTRY OF AGRICULTURE	2573	Enabling Biodiversity Conservation in Royal Manas National Park	6.999		6.999
-do-	MINISTRY OF AGRICULTURE	2597	Resolving Human-Wildlife Conflict, Lhamozingkha Sarpang	1.206		1.206
-do-	MINISTRY OF AGRICULTURE	2600	Anti-poaching Project Phase – IV	0.558		0.558
			TOTAL WWF	15.226		15.226
						0.14%

DONOR	ADMINISTRATIVE UNIT	FI CODE	PROJECT NAME	Nu. in millions			% of Total
				CASH	KIND	TOTAL	
WWLF	MINISTRY OF AGRICULTURE	2394	Enabling Biodiversity Conservation in Royal Manas National Park	0.590		0.590	
			TOTAL WWLF	0.590		0.590	0.01%
YDF	MINISTRY OF EDUCATION	2386	Enhancing of Education Opportunities for Children & Youth with special needs	1.325		1.325	
			TOTAL YDF	1.325		1.325	0.01%
			Grand Total	9,547.503	1,571.374	11,118.877	100%

Source: Department of Public Accounts & Gross National Happiness Commission

SCHEDULE 4: SCHEDULE OF INTERNATIONAL ASSISTANCE (LOAN) RECEIVED DURING THE FISCAL YEAR 2009-2010: BY LENDER									
LENDER	ADMINISTRATIVE UNIT	FI CODE	PROJECTS	CASH	KIND	TOTAL	Nu. in Million	% of Total	
BNB/BoB	Ministry of Finance	-	T-Bills	497.513	-	497.513	6.200	17.66%	
	Ministry of Finance	2125	Financial Sector Development Project	6.200	-				
	Ministry of Works & Human Settlement	1965	Road Network Project	25.224	-				
	Ministry of Works & Human Settlement	1965	Road Network Project	460.138	-				
	Ministry of Works & Human Settlement	2108	Urban Infrastructure Development Project	75.462	-				
ADB	Ministry of Agriculture	1964	Agriculture Marketing Enterprise Promotion Program	58.617	-				
	Ministry of Agriculture	1964	Agriculture Marketing Enterprise Promotion Program	59.883	-				
	Ministry of Agriculture	1964	Agriculture Marketing Enterprise Promotion Program	0.188	-				
	IFAD Total		118.688	-			118.688	4.21%	
	Ministry of Finance	2328	Rural Electrification Project	-			845.446		
JICA				845.446	-	845.446	845.446	30.01%	
	Ministry of Finance	2499	Dev. Policy Financing for Institutional Strengthening	565.389	-				
	Ministry of Agriculture	1875	Decentralised Rural Development Project	29.003	-				
	Ministry of Agriculture	1875	Decentralised Rural Development Project	5.933	-				
	Ministry of Agriculture	1875	Decentralised Rural Development Project	13.566	-				
W/BANK	Ministry of Education	1693	Education Development Project	173.255	-				
	Ministry of Agriculture (Rupesa Geog)	1875	Decentralised Rural Development Project	1.694	-				
	W/BANK Total		788.840	-			788.840	28.00%	
	GRAND TOTAL		1,972.065	845.446			2,817.511	100.00%	

Source: Department of Public Accounts

SCHEDULE 5: EXPENDITURE SUMMARY BY IMF FUNCTIONAL CLASSIFICATION FOR THE FY 2009-2010

AU CODE	ADMINISTRATIVE UNIT	PROGRAMME	EXPENDITURE (Nu. in millions)				
			CURRENT	CAPITAL	LENDING	REPAY	TOTAL
General Public Services							
101.01	HM/SECT (4TH KING)	GENERAL ADMINISTRATION AND DIRECTION SERVICES	16.671	0.166			16.837
102.01	NAB	GENERAL ADMINISTRATION AND DIRECTION SERVICES	60.155	3.601			63.757
103.01	NCB	GENERAL ADMINISTRATION AND DIRECTION SERVICES	43.596	7.078			50.674
107.01	GNHIC	GENERAL ADMINISTRATION AND DIRECTION SERVICES	29.474	313.803			343.277
108.01	AUDIT	GENERAL ADMINISTRATION AND DIRECTION SERVICES	75.798	18.479			94.277
109.01	RCSC SECT	GENERAL ADMINISTRATION AND DIRECTION SERVICES	25.622	124.542			150.164
114.01	NEC	GENERAL ADMINISTRATION AND DIRECTION SERVICES	19.407	56.666			76.073
116.01	CBS	GENERAL ADMINISTRATION AND DIRECTION SERVICES	23.908	4.678			28.586
118.01	CS SECT	GENERAL ADMINISTRATION AND DIRECTION SERVICES	36.728	2.422			39.150
122.01	NSB	GENERAL ADMINISTRATION AND DIRECTION SERVICES	19.754	27.013			46.767
123.01	OACC	GENERAL ADMINISTRATION AND DIRECTION SERVICES	19.487	21.447			40.934
124.01	OEC	GENERAL ADMINISTRATION AND DIRECTION SERVICES	22.110	16.061			38.171
127.01	HM/SECT	GENERAL ADMINISTRATION AND DIRECTION SERVICES	49.106	13.553			62.659
130.01	NLC	GENERAL ADMINISTRATION AND DIRECTION SERVICES	147.482	134.171			281.652
134.01	NCWC	GENERAL ADMINISTRATION AND DIRECTION SERVICES	14.730	2.035			16.765
135.01	REC	GENERAL ADMINISTRATION AND DIRECTION SERVICES	12.142	20.393			32.535
202.01	MOF	GENERAL ADMINISTRATION AND DIRECTION SERVICES	305.810	256.277			562.087
203.01	MFA	GENERAL ADMINISTRATION AND DIRECTION SERVICES	99.202	1.253			100.455
401.01	DZ:CDA	GENERAL ADMINISTRATION AND DIRECTION SERVICES	29.595	43.712			73.307
401.02	GWG:SPG	GENERAL ADMINISTRATION AND DIRECTION SERVICES	0.722				0.722
401.03	GWG:BOG	GENERAL ADMINISTRATION AND DIRECTION SERVICES	0.721				0.721
401.04	GWG:CHG	GENERAL ADMINISTRATION AND DIRECTION SERVICES	0.625				0.625

AU CODE	ADMINISTRATIVE UNIT	PROGRAMME	EXPENDITURE (Nu. in millions)				TOTAL
			CURRENT	CAPITAL	LENDING	REPAY	
401.05	GWG:DAG	GENERAL ADMINISTRATION AND DIRECTION SERVICES	0.534				0.534
401.06	GWG:GTG	GENERAL ADMINISTRATION AND DIRECTION SERVICES	0.530				0.530
401.07	GWG:LKG	GENERAL ADMINISTRATION AND DIRECTION SERVICES	0.769				0.769
401.08	GWG:DUG	GENERAL ADMINISTRATION AND DIRECTION SERVICES	0.513				0.513
401.09	GWG:GLG	GENERAL ADMINISTRATION AND DIRECTION SERVICES	0.554				0.554
401.10	GWG:MEG	GENERAL ADMINISTRATION AND DIRECTION SERVICES	0.646	0.367			1.013
401.11	GWG:PLG	GENERAL ADMINISTRATION AND DIRECTION SERVICES	0.503				0.503
401.12	GWG:BLG	GENERAL ADMINISTRATION AND DIRECTION SERVICES	0.787				0.787
402.01	DZ:HAA	GENERAL ADMINISTRATION AND DIRECTION SERVICES	18.173	4.739			22.912
402.02	GWG:BIE	GENERAL ADMINISTRATION AND DIRECTION SERVICES	0.585	0.247			0.831
402.03	GWG:KSH	GENERAL ADMINISTRATION AND DIRECTION SERVICES	0.562				0.562
402.04	GWG:SBY	GENERAL ADMINISTRATION AND DIRECTION SERVICES	0.548				0.548
402.05	GWG:SAM	GENERAL ADMINISTRATION AND DIRECTION SERVICES	0.543				0.543
402.06	GWG:USE	GENERAL ADMINISTRATION AND DIRECTION SERVICES	0.537				0.537
402.07	GAEKEYLING	GENERAL ADMINISTRATION AND DIRECTION SERVICES	0.481	1.450			1.931
403.01	DZ:PARO	GENERAL ADMINISTRATION AND DIRECTION SERVICES	22.740	5.642			28.382
403.02	GWG:DOB	GENERAL ADMINISTRATION AND DIRECTION SERVICES	0.582	0.530			1.112
403.03	GWG:DOG	GENERAL ADMINISTRATION AND DIRECTION SERVICES	0.626				0.626
403.04	GWG:DOT	GENERAL ADMINISTRATION AND DIRECTION SERVICES	0.559	0.666			1.225
403.05	GWG:HOR	GENERAL ADMINISTRATION AND DIRECTION SERVICES	0.523	0.329			0.852
403.06	GWG:LAN	GENERAL ADMINISTRATION AND DIRECTION SERVICES	0.617				0.617
403.07	GWG:LUN	GENERAL ADMINISTRATION AND DIRECTION SERVICES	0.598				0.598
403.08	GWG:NAU	GENERAL ADMINISTRATION AND DIRECTION SERVICES	0.723	0.912			1.634
403.09	GWG:SHA	GENERAL ADMINISTRATION AND DIRECTION SERVICES	0.657				0.657

AU CODE	ADMINISTRATIVE UNIT	PROGRAMME	EXPENDITURE (Nu. in millions)				TOTAL
			CURRENT	CAPITAL	LENDING	REPAY	
403.10	GWG:TSE	GENERAL ADMINISTRATION AND DIRECTION SERVICES	0.662				0.662
403.11	GWG:WAN	GENERAL ADMINISTRATION AND DIRECTION SERVICES	0.565				0.565
404.01	DZ:SD	GENERAL ADMINISTRATION AND DIRECTION SERVICES	33.629	9.132			42.762
404.02	GWG:BARA	GENERAL ADMINISTRATION AND DIRECTION SERVICES	0.751	0.823			1.573
404.03	GWG:BIRU	GENERAL ADMINISTRATION AND DIRECTION SERVICES	0.741	1.515			2.256
404.04	GWG:CHAR	GENERAL ADMINISTRATION AND DIRECTION SERVICES	0.616				0.616
404.05	GWG:CHENI	GENERAL ADMINISTRATION AND DIRECTION SERVICES	0.724	0.338			1.062
404.06	GWG:DEN	GENERAL ADMINISTRATION AND DIRECTION SERVICES	0.682	0.089			0.771
404.07	GWG:DOR	GENERAL ADMINISTRATION AND DIRECTION SERVICES	0.840				0.840
404.08	GWG:DUMT	GENERAL ADMINISTRATION AND DIRECTION SERVICES	0.599				0.599
404.09	GWG:YDTSE	GENERAL ADMINISTRATION AND DIRECTION SERVICES	0.574				0.574
404.10	GWG:LHA	GENERAL ADMINISTRATION AND DIRECTION SERVICES	0.619	1.229			1.848
404.12	GWG:UGYEN	GENERAL ADMINISTRATION AND DIRECTION SERVICES	0.569				0.569
404.13	GWG:PUG	GENERAL ADMINISTRATION AND DIRECTION SERVICES	0.792				0.792
404.14	GWG:SAM	GENERAL ADMINISTRATION AND DIRECTION SERVICES	0.766	1.302			2.068
404.15	GWG:SIP	GENERAL ADMINISTRATION AND DIRECTION SERVICES	0.620				0.620
404.16	GWG:TAD	GENERAL ADMINISTRATION AND DIRECTION SERVICES	0.756	0.282			1.038
404.17	GWG:TEN	GENERAL ADMINISTRATION AND DIRECTION SERVICES	0.652				0.652
405.01	DZ:TD	GENERAL ADMINISTRATION AND DIRECTION SERVICES	22.228	6.709			28.938
405.02	GWG:BEG	GENERAL ADMINISTRATION AND DIRECTION SERVICES	0.547	0.080			0.627
405.03	GWG:DUG	GENERAL ADMINISTRATION AND DIRECTION SERVICES	0.501				0.501
405.04	GWG:BAG	GENERAL ADMINISTRATION AND DIRECTION SERVICES	0.550				0.550
405.05	GWG:GOG	GENERAL ADMINISTRATION AND DIRECTION SERVICES	0.543				0.543
405.06	GWG:RAG	GENERAL ADMINISTRATION AND DIRECTION SERVICES	0.506				0.506

AU CODE	ADMINISTRATIVE UNIT	PROGRAMME	EXPENDITURE (Nu. in millions)				TOTAL
			CURRENT	CAPITAL	LENDING	REPAY	
405.07	GWG:KIG	GENERAL ADMINISTRATION AND DIRECTION SERVICES	0.510				0.510
405.08	GWG:MEG	GENERAL ADMINISTRATION AND DIRECTION SERVICES	0.522	0.030			0.552
405.09	GWG:PAT	GENERAL ADMINISTRATION AND DIRECTION SERVICES	0.507	0.553			1.059
405.10	GWG:PGC	GENERAL ADMINISTRATION AND DIRECTION SERVICES	0.539	0.046			0.585
405.11	GWG:SHG	GENERAL ADMINISTRATION AND DIRECTION SERVICES	0.460				0.460
405.12	GWG:TSG	GENERAL ADMINISTRATION AND DIRECTION SERVICES	0.523				0.523
405.13	GWG:TGR	GENERAL ADMINISTRATION AND DIRECTION SERVICES	0.528	1.273			1.801
406.01	DZ:DDA	GENERAL ADMINISTRATION AND DIRECTION SERVICES	26.724	14.984			41.708
406.02	GWG:DOR	GENERAL ADMINISTRATION AND DIRECTION SERVICES	0.565				0.565
406.03	GWG:DRU	GENERAL ADMINISTRATION AND DIRECTION SERVICES	0.546	0.195			0.741
406.04	GWG:GESAR	GENERAL ADMINISTRATION AND DIRECTION SERVICES	0.508				0.508
406.05	GWG:GOSH	GENERAL ADMINISTRATION AND DIRECTION SERVICES	0.525				0.525
406.06	GWG:KAN	GENERAL ADMINISTRATION AND DIRECTION SERVICES	0.532				0.532
406.07	GWG:KHEBI	GENERAL ADMINISTRATION AND DIRECTION SERVICES	0.559	0.690			1.249
406.08	GWG:LAJA	GENERAL ADMINISTRATION AND DIRECTION SERVICES	0.515	0.097			0.611
406.09	GWG:T/DING	GENERAL ADMINISTRATION AND DIRECTION SERVICES	0.548				0.548
406.10	GWG:T/GANG	GENERAL ADMINISTRATION AND DIRECTION SERVICES	0.561	0.511			1.072
406.11	GWG:T/KHA	GENERAL ADMINISTRATION AND DIRECTION SERVICES	0.514				0.514
406.12	GWG:TEZA	GENERAL ADMINISTRATION AND DIRECTION SERVICES	0.558	0.068			0.626
406.13	GWG:DEORALI	GENERAL ADMINISTRATION AND DIRECTION SERVICES	0.519				0.519
406.14	GWG:LKHA	GENERAL ADMINISTRATION AND DIRECTION SERVICES	0.556	0.341			0.897
406.15	GWG:NICHULUA	GENERAL ADMINISTRATION AND DIRECTION SERVICES	0.514				0.514
407.01	DZ:PUN	GENERAL ADMINISTRATION AND DIRECTION SERVICES	28.281	25.190			53.471
407.02	GWG:CHHU	GENERAL ADMINISTRATION AND DIRECTION SERVICES	0.570				0.570

AU CODE	ADMINISTRATIVE UNIT	PROGRAMME	EXPENDITURE (Nu. in millions)				TOTAL
			CURRENT	CAPITAL	LENDING	REPAY	
407.03	GWG:GOEN	GENERAL ADMINISTRATION AND DIRECTION SERVICES	0.364				0.364
407.04	GWG:GUIMA	GENERAL ADMINISTRATION AND DIRECTION SERVICES	0.579	0.700			1.279
407.05	GWG:KAB	GENERAL ADMINISTRATION AND DIRECTION SERVICES	0.577				0.577
407.06	GWG:LINC	GENERAL ADMINISTRATION AND DIRECTION SERVICES	0.567	1.330			1.898
407.07	GWG:SHE	GENERAL ADMINISTRATION AND DIRECTION SERVICES	0.644	1.631			2.275
407.08	GWG:TALO	GENERAL ADMINISTRATION AND DIRECTION SERVICES	0.609	0.572			1.181
407.09	GWG:TEO	GENERAL ADMINISTRATION AND DIRECTION SERVICES	0.641	2.706			3.347
407.10	GWG:ZOMI	GENERAL ADMINISTRATION AND DIRECTION SERVICES	0.584	0.098			0.682
407.11	BABI	GENERAL ADMINISTRATION AND DIRECTION SERVICES	0.573				0.573
407.12	TOEBI	GENERAL ADMINISTRATION AND DIRECTION SERVICES	0.608				0.608
408.01	DZ:WANG	GENERAL ADMINISTRATION AND DIRECTION SERVICES	23.043	2.162			25.205
408.02	GWG:BIE	GENERAL ADMINISTRATION AND DIRECTION SERVICES	0.563	0.699			1.262
408.03	GWG:DANGCHU	GENERAL ADMINISTRATION AND DIRECTION SERVICES	0.551	0.546			1.097
408.04	GWG:DAGA	GENERAL ADMINISTRATION AND DIRECTION SERVICES	0.576	0.426			1.001
408.05	GWG:GANGTE	GENERAL ADMINISTRATION AND DIRECTION SERVICES	0.591	1.546			2.138
408.06	GWG:GASETSHO G	GENERAL ADMINISTRATION AND DIRECTION SERVICES	0.595	0.680			1.275
408.07	GWG:GASETSHO W	GENERAL ADMINISTRATION AND DIRECTION SERVICES	0.523	0.240			0.763
408.08	GWG:KAZHI	GENERAL ADMINISTRATION AND DIRECTION SERVICES	0.524	0.200			0.724
408.09	GWG:NAHI	GENERAL ADMINISTRATION AND DIRECTION SERVICES	0.516				0.516
408.10	GWG:NYISHO	GENERAL ADMINISTRATION AND DIRECTION SERVICES	0.426				0.426
408.11	GWG:PHANGYUL	GENERAL ADMINISTRATION AND DIRECTION SERVICES	0.552	0.332			0.883

AU CODE	ADMINISTRATIVE UNIT	PROGRAMME	EXPENDITURE (Nu. in millions)				TOTAL
			CURRENT	CAPITAL	LENDING	REPAY	
408.12	GWG:PHOBJI	GENERAL ADMINISTRATION AND DIRECTION SERVICES	0.544		1.385		1.929
408.13	GWG:RUEPISA	GENERAL ADMINISTRATION AND DIRECTION SERVICES	0.557		1.748		2.306
408.14	GWG:SEPHU	GENERAL ADMINISTRATION AND DIRECTION SERVICES	0.566	0.058			0.624
408.15	GWG:ATHANG	GENERAL ADMINISTRATION AND DIRECTION SERVICES	0.522	0.039			0.561
408.16	GWG:THEDTSHO	GENERAL ADMINISTRATION AND DIRECTION SERVICES	0.562	0.664			1.226
409.01	DZ:BUMTHANG	GENERAL ADMINISTRATION AND DIRECTION SERVICES	18.549	16.144			34.693
409.02	GWG:CHHOEK	GENERAL ADMINISTRATION AND DIRECTION SERVICES	0.663	0.618			1.281
409.03	GWG:CHHUME	GENERAL ADMINISTRATION AND DIRECTION SERVICES	0.717	0.500			1.216
409.04	GWG:TANG	GENERAL ADMINISTRATION AND DIRECTION SERVICES	0.669	1.140			1.809
409.05	GWG:URA	GENERAL ADMINISTRATION AND DIRECTION SERVICES	0.652	0.650			1.302
410.01	DAS	GENERAL ADMINISTRATION AND DIRECTION SERVICES	26.635	8.593			35.228
410.02	BG	GENERAL ADMINISTRATION AND DIRECTION SERVICES	0.412	0.052			0.464
410.03	CG	GENERAL ADMINISTRATION AND DIRECTION SERVICES	0.606	0.060			0.666
410.04	DG	GENERAL ADMINISTRATION AND DIRECTION SERVICES	0.596				0.596
410.05	DG	GENERAL ADMINISTRATION AND DIRECTION SERVICES	0.572	0.664			1.236
410.07	GG	GENERAL ADMINISTRATION AND DIRECTION SERVICES	0.576	0.089			0.665
410.08	HG	GENERAL ADMINISTRATION AND DIRECTION SERVICES	0.617				0.617
410.09	JG	GENERAL ADMINISTRATION AND DIRECTION SERVICES	0.693				0.693
410.12	S/TARG	GENERAL ADMINISTRATION AND DIRECTION SERVICES	0.531	1.492			2.023
410.13	SZG	GENERAL ADMINISTRATION AND DIRECTION SERVICES	0.518	0.060			0.578
410.14	SING	GENERAL ADMINISTRATION AND DIRECTION SERVICES	0.501	0.848			1.350
410.16	UG	GENERAL ADMINISTRATION AND DIRECTION SERVICES	0.570	0.060			0.630
410.17	GWG:TTHANG	GENERAL ADMINISTRATION AND DIRECTION SERVICES	0.481	0.906			1.387
411.01	DZ:ZD	GENERAL ADMINISTRATION AND DIRECTION SERVICES	22.045	13.531			35.575

AU CODE	ADMINISTRATIVE UNIT	PROGRAMME	EXPENDITURE (Nu. in millions)				TOTAL
			CURRENT	CAPITAL	LENDING	REPAY	
411.02	GWG:BG	GENERAL ADMINISTRATION AND DIRECTION SERVICES	0.642				0.642
411.03	GWG:BG	GENERAL ADMINISTRATION AND DIRECTION SERVICES	0.546	0.041			0.587
411.04	GWG:NG	GENERAL ADMINISTRATION AND DIRECTION SERVICES	0.666				0.666
411.05	GWG:NG	GENERAL ADMINISTRATION AND DIRECTION SERVICES	0.676				0.676
411.06	GWG:PG	GENERAL ADMINISTRATION AND DIRECTION SERVICES	0.625	0.372			0.997
411.07	GWG:SG	GENERAL ADMINISTRATION AND DIRECTION SERVICES	0.614				0.614
411.08	GWG:TG	GENERAL ADMINISTRATION AND DIRECTION SERVICES	0.616				0.616
411.09	GWG:GG	GENERAL ADMINISTRATION AND DIRECTION SERVICES	0.559				0.559
412.01	DZ:TRONGSA	GENERAL ADMINISTRATION AND DIRECTION SERVICES	20.419	2.542			22.961
412.02	GWG:DRASTE	GENERAL ADMINISTRATION AND DIRECTION SERVICES	0.600		1.000		1.600
412.03	GWG:KORPHU	GENERAL ADMINISTRATION AND DIRECTION SERVICES	0.564				0.564
412.04	GWG:LANGTH	GENERAL ADMINISTRATION AND DIRECTION SERVICES	0.691				0.691
412.05	GWG:NUBI	GENERAL ADMINISTRATION AND DIRECTION SERVICES	0.823				0.823
412.06	GWG:TANGBI	GENERAL ADMINISTRATION AND DIRECTION SERVICES	0.547				0.547
413.01	DZ:DAL	GENERAL ADMINISTRATION AND DIRECTION SERVICES	20.428	22.877			43.305
413.02	GWG:GGA	GENERAL ADMINISTRATION AND DIRECTION SERVICES	0.604	3.454			4.058
413.03	GWG:JGA	GENERAL ADMINISTRATION AND DIRECTION SERVICES	0.557				0.557
413.04	GWG:KHO-GA	GENERAL ADMINISTRATION AND DIRECTION SERVICES	0.629	1.447			2.076
413.05	GWG:KUR-GA	GENERAL ADMINISTRATION AND DIRECTION SERVICES	0.585				0.585
413.06	GWG:MGA	GENERAL ADMINISTRATION AND DIRECTION SERVICES	0.542				0.542
413.07	GWG:MIN GA	GENERAL ADMINISTRATION AND DIRECTION SERVICES	0.602	2.183			2.786
413.08	GWG:MET GA	GENERAL ADMINISTRATION AND DIRECTION SERVICES	0.564				0.564
413.09	GWG:TGA	GENERAL ADMINISTRATION AND DIRECTION SERVICES	0.517	2.652			3.170
414.01	DZ:MONGAR	GENERAL ADMINISTRATION AND DIRECTION SERVICES	28.970	9.702			38.671

AU CODE	ADMINISTRATIVE UNIT	PROGRAMME	EXPENDITURE (Nu. in millions)				TOTAL
			CURRENT	CAPITAL	LENDING	REPAY	
414.02	GWG:BALAM	GENERAL ADMINISTRATION AND DIRECTION SERVICES	0.480				0.480
414.03	GWG:CHALI	GENERAL ADMINISTRATION AND DIRECTION SERVICES	0.479	0.034			0.513
414.04	GWG:CHASKHAR	GENERAL ADMINISTRATION AND DIRECTION SERVICES	0.508	0.329			0.837
414.05	GWG:DRAMETSE	GENERAL ADMINISTRATION AND DIRECTION SERVICES	0.555				0.555
414.06	GWG:DREPONG	GENERAL ADMINISTRATION AND DIRECTION SERVICES	0.522	0.083			0.605
414.07	GWG:GONGDUE	GENERAL ADMINISTRATION AND DIRECTION SERVICES	0.559	0.982			1.541
414.08	GWG:JURMEY	GENERAL ADMINISTRATION AND DIRECTION SERVICES	0.522	0.187			0.709
414.09	GWG:KENGKHAR	GENERAL ADMINISTRATION AND DIRECTION SERVICES	0.588	0.545			1.133
414.10	GWG:MONGAR	GENERAL ADMINISTRATION AND DIRECTION SERVICES	0.610	0.150			0.760
414.11	GWG:NGATSHANG	GENERAL ADMINISTRATION AND DIRECTION SERVICES	0.507	0.184			0.691
414.12	GWG:SALENG	GENERAL ADMINISTRATION AND DIRECTION SERVICES	0.591	0.023			0.614
414.13	GWG:SHERIMUNG	GENERAL ADMINISTRATION AND DIRECTION SERVICES	0.538	0.069			0.608
414.14	GWG:ILAMBI GE	GENERAL ADMINISTRATION AND DIRECTION SERVICES	0.509	1.108			1.617
414.15	GWG:THANGRONG	GENERAL ADMINISTRATION AND DIRECTION SERVICES	0.537	0.234			0.772
414.16	GWG:TSAKALING	GENERAL ADMINISTRATION AND DIRECTION SERVICES	0.555	0.235			0.790
414.17	GWG:TSAMANG	GENERAL ADMINISTRATION AND DIRECTION SERVICES	0.482	0.514			0.995
414.18	NARANG GEWOG, MONGAR	GENERAL ADMINISTRATION AND DIRECTION SERVICES	0.491	0.661			1.152
415.01	DZ:PEMAGATSHEL	GENERAL ADMINISTRATION AND DIRECTION SERVICES	26.721	6.272			32.993
415.02	GWG:CHONG	GENERAL ADMINISTRATION AND DIRECTION SERVICES	0.600	0.370			0.970
415.03	GWG:CHHIM	GENERAL ADMINISTRATION AND DIRECTION SERVICES	0.566	0.437			1.003
415.04	GWG:DUNG	GENERAL ADMINISTRATION AND DIRECTION SERVICES	0.556	0.145			0.702
415.05	GWG:KHA	GENERAL ADMINISTRATION AND DIRECTION SERVICES	0.625	0.123			0.748
415.06	GWG:SHU	GENERAL ADMINISTRATION AND DIRECTION SERVICES	0.650	0.654			1.304

AU CODE	ADMINISTRATIVE UNIT	PROGRAMME	EXPENDITURE (Nu. in millions)				TOTAL
			CURRENT	CAPITAL	LENDING	REPAY	
415.07	GWG:YUR	GENERAL ADMINISTRATION AND DIRECTION SERVICES	0.561	0.064			0.625
415.08	GWG:ZOB	GENERAL ADMINISTRATION AND DIRECTION SERVICES	0.566	0.149			0.715
415.09	DECH GEWOG	GENERAL ADMINISTRATION AND DIRECTION SERVICES	0.636	0.712			1.348
415.10	NORB GEWOG	GENERAL ADMINISTRATION AND DIRECTION SERVICES	0.579	0.322			0.901
415.11	NANONG	GENERAL ADMINISTRATION AND DIRECTION SERVICES	0.629	0.217			0.846
415.12	CHHOKHOR	GENERAL ADMINISTRATION AND DIRECTION SERVICES	0.532	1.837			2.369
416.01	DZ:DASJ	GENERAL ADMINISTRATION AND DIRECTION SERVICES	29.845	14.309			44.155
416.02	GWG:PG	GENERAL ADMINISTRATION AND DIRECTION SERVICES	0.661	0.069			0.730
416.03	GWG:P/THANG	GENERAL ADMINISTRATION AND DIRECTION SERVICES	0.532	0.925			1.458
416.05	GWG:GG	GENERAL ADMINISTRATION AND DIRECTION SERVICES	0.394	0.050			0.444
416.06	GWG:LG	GENERAL ADMINISTRATION AND DIRECTION SERVICES	0.540	0.050			0.590
416.07	GWG:LURI	GENERAL ADMINISTRATION AND DIRECTION SERVICES	0.651	0.100			0.751
416.08	GWG:MG	GENERAL ADMINISTRATION AND DIRECTION SERVICES	0.601	0.110			0.711
416.10	GWG:OG	GENERAL ADMINISTRATION AND DIRECTION SERVICES	0.524	0.073			0.597
416.11	GWG:SG	GENERAL ADMINISTRATION AND DIRECTION SERVICES	0.143				0.143
416.12	GWG:SERTHI	GENERAL ADMINISTRATION AND DIRECTION SERVICES	0.601	1.150			1.750
416.13	DEOTHANG GEWOG	GENERAL ADMINISTRATION AND DIRECTION SERVICES	0.510	0.203			0.713
416.14	WANGPHU GEWOG	GENERAL ADMINISTRATION AND DIRECTION SERVICES	0.520	1.532			2.051
417.01	DZ	GENERAL ADMINISTRATION AND DIRECTION SERVICES	33.661	24.705			58.366
417.02	GWG:BARTSHAM	GENERAL ADMINISTRATION AND DIRECTION SERVICES	0.578	0.050			0.628
417.03	GWG:BIDUNG	GENERAL ADMINISTRATION AND DIRECTION SERVICES	0.634	0.050			0.684
417.04	GWG:KANGLUNG	GENERAL ADMINISTRATION AND DIRECTION SERVICES	0.634	2.553			3.187
417.05	GWG:KANGPARA	GENERAL ADMINISTRATION AND DIRECTION SERVICES	0.588	1.049			1.637
417.06	GWG:KHALING	GENERAL ADMINISTRATION AND DIRECTION SERVICES	0.628	1.440			2.068

AU CODE	ADMINISTRATIVE UNIT	PROGRAMME	EXPENDITURE (Nu. in millions)				TOTAL
			CURRENT	CAPITAL	LENDING	REPAY	
417.07	GWG:LUMANG	GENERAL ADMINISTRATION AND DIRECTION SERVICES	0.647	0.024			0.670
417.08	GWG:MERAK	GENERAL ADMINISTRATION AND DIRECTION SERVICES	0.580	0.435			1.015
417.10	GWG:PHONGMEY	GENERAL ADMINISTRATION AND DIRECTION SERVICES	0.662	0.250			0.912
417.11	GWG:RADHI	GENERAL ADMINISTRATION AND DIRECTION SERVICES	0.637	0.196			0.833
417.12	GWG:SAKTEN	GENERAL ADMINISTRATION AND DIRECTION SERVICES	0.583	2.379			2.962
417.13	GWG:SAMKHAR	GENERAL ADMINISTRATION AND DIRECTION SERVICES	0.648	1.190			1.838
417.14	GWG:SHONGPHU	GENERAL ADMINISTRATION AND DIRECTION SERVICES	0.606	0.049			0.655
417.15	GWG:THRIMSHING	GENERAL ADMINISTRATION AND DIRECTION SERVICES	0.619	0.050			0.669
417.16	GWG:UZORONG	GENERAL ADMINISTRATION AND DIRECTION SERVICES	0.647	0.963			1.610
417.17	GWG:YANGNEER	GENERAL ADMINISTRATION AND DIRECTION SERVICES	0.588	0.050			0.638
418.01	DZ:THIMPHU	GENERAL ADMINISTRATION AND DIRECTION SERVICES	31.300	20.570			51.870
418.03	GWG:CHANG	GENERAL ADMINISTRATION AND DIRECTION SERVICES	0.641	0.958			1.600
418.04	GWG:DAGALA	GENERAL ADMINISTRATION AND DIRECTION SERVICES	0.482				0.482
418.05	GWG:GAYNEY	GENERAL ADMINISTRATION AND DIRECTION SERVICES	0.710	0.955			1.665
418.06	GWG:KAWANG	GENERAL ADMINISTRATION AND DIRECTION SERVICES	0.591	1.580			2.171
418.07	GWG:LINGSH	GENERAL ADMINISTRATION AND DIRECTION SERVICES	0.549	1.098			1.647
418.08	GWG:MEWANG	GENERAL ADMINISTRATION AND DIRECTION SERVICES	0.772	0.265			1.036
418.09	GWG:NARO	GENERAL ADMINISTRATION AND DIRECTION SERVICES	0.530				0.530
418.10	GWG:SOE	GENERAL ADMINISTRATION AND DIRECTION SERVICES	0.522	0.074			0.596
419.01	DZ:GADZONG	GENERAL ADMINISTRATION AND DIRECTION SERVICES	15.255	11.119			26.374
419.02	GWG:KHAMAE	GENERAL ADMINISTRATION AND DIRECTION SERVICES	0.611	0.050			0.661
419.03	GWG:KHATOE	GENERAL ADMINISTRATION AND DIRECTION SERVICES	0.553				0.553
419.04	GWG:LAYA	GENERAL ADMINISTRATION AND DIRECTION SERVICES	0.579	0.888			1.467
419.05	GWG:LUNANA	GENERAL ADMINISTRATION AND DIRECTION SERVICES	0.574	0.300			0.874

AU CODE	ADMINISTRATIVE UNIT	PROGRAMME	EXPENDITURE (Nu. in millions)				TOTAL
			CURRENT	CAPITAL	LENDING	REPAY	
420.01	DZ:YANGTSE	GENERAL ADMINISTRATION AND DIRECTION SERVICES	18.093	5.762			23.855
420.02	GWG: BUMDE	GENERAL ADMINISTRATION AND DIRECTION SERVICES	0.610	0.100			0.710
420.03	GWG: JAMKH	GENERAL ADMINISTRATION AND DIRECTION SERVICES	0.575	0.225			0.800
420.04	GWG: KHAMD	GENERAL ADMINISTRATION AND DIRECTION SERVICES	0.662	0.025			0.687
420.05	GWG: RAMJA	GENERAL ADMINISTRATION AND DIRECTION SERVICES	0.527				0.527
420.06	GWG: TOETS	GENERAL ADMINISTRATION AND DIRECTION SERVICES	0.583	0.025			0.608
420.07	GWG: TONGS	GENERAL ADMINISTRATION AND DIRECTION SERVICES	0.556				0.556
420.08	GWG: YALLA	GENERAL ADMINISTRATION AND DIRECTION SERVICES	0.613				0.613
420.09	GWG: YANGT	GENERAL ADMINISTRATION AND DIRECTION SERVICES	0.571				0.571
		Total for General Administration & Direction Services	1,636.773	1,371.782	-	-	3,008.555
201.01	MOHCA	REGISTRATION AND CENSUS SERVICES	19.467	2.960			22.427
201.01	MOHCA	IMMIGRATION SERVICES	49.438	15.850			65.287
201.01	MOHCA	DEPARTMENT OF LOCAL GOVERNANCE	7.285	4.125			11.409
201.01	MOHCA	DISASTER MANAGEMENT SERVICES	13.399	15.096			28.495
202.01	MOF	REVENUE & CUSTOMS SERVICES	169.908	23.272			193.179
202.01	MOF	NATIONAL PROPERTY SERVICES	69.897	85.330			155.227
202.01	MOF	DEPARTMENT OF NATIONAL BUDGET	11.998	3.478			15.477
203.01	MFA	FOREIGN RELATIONS ABROAD	226.015	26.770			252.785
401.01	DZ:CDA	REGISTRATION AND CENSUS SERVICES	1.046	0.106			1.152
402.01	DZ:HAA	REGISTRATION AND CENSUS SERVICES	0.895	0.059			0.955
403.01	DZ:PARO	REGISTRATION AND CENSUS SERVICES	0.885	0.009			0.894
404.01	DZ:SD	REGISTRATION AND CENSUS SERVICES	1.194	0.863			2.058
405.01	DZ:TD	REGISTRATION AND CENSUS SERVICES	0.720				0.720
406.01	DZ:DDA	REGISTRATION AND CENSUS SERVICES	0.960	0.030			0.990

AU CODE	ADMINISTRATIVE UNIT	PROGRAMME	EXPENDITURE (Nu. in millions)				TOTAL
			CURRENT	CAPITAL	LENDING	REPAY	
407.01	DZ:PUN	REGISTRATION AND CENSUS SERVICES	0.930	0.090			1.020
408.01	DZ:WANG	REGISTRATION AND CENSUS SERVICES	0.824	0.009			0.833
409.01	DZ:BUMTHANG	REGISTRATION AND CENSUS SERVICES	0.727	0.044			0.772
410.01	DAS	REGISTRATION AND CENSUS SERVICES	0.939	0.184			1.124
411.01	DZ:ZD	REGISTRATION AND CENSUS SERVICES	0.800				0.800
412.01	DZ:TRONGSA	REGISTRATION AND CENSUS SERVICES	0.656				0.656
413.01	DZ:DAL	REGISTRATION AND CENSUS SERVICES	0.861				0.861
414.01	DZ:MONGAR	REGISTRATION AND CENSUS SERVICES	0.747	0.116			0.863
416.01	DZ:DASJ	REGISTRATION AND CENSUS SERVICES	0.746	0.014			0.761
418.01	DZ:THIMPHU	REGISTRATION AND CENSUS SERVICES	0.882				0.882
420.01	DZ:YANGTSE	REGISTRATION AND CENSUS SERVICES	0.536	0.166			0.702
			581.755	178.572			760.327
401.01	DZ:CDA	SURVEY AND LAND RECORD SERVICES	2.178	0.362			2.540
402.01	DZ:HAA	SURVEY AND LAND RECORD SERVICES	1.095	0.557			1.652
403.01	DZ:PARO	SURVEY AND LAND RECORD SERVICES	1.238	0.031			1.269
404.01	DZ:SD	SURVEY AND LAND RECORD SERVICES	2.405	0.134			2.539
405.01	DZ:TD	SURVEY AND LAND RECORD SERVICES	1.153				1.153
406.01	DZ:DDA	SURVEY AND LAND RECORD SERVICES	1.515	0.077			1.592
407.01	DZ:PUN	SURVEY AND LAND RECORD SERVICES	1.612	0.242			1.854
408.01	DZ:WANG	SURVEY AND LAND RECORD SERVICES	1.083	0.062			1.145
409.01	DZ:BUMTHANG	SURVEY AND LAND RECORD SERVICES	1.156	0.037			1.194
410.01	DAS	SURVEY AND LAND RECORD SERVICES	1.532	0.175			1.707
411.01	DZ:ZD	SURVEY AND LAND RECORD SERVICES	0.900				0.900
412.01	DZ:TRONGSA	SURVEY AND LAND RECORD SERVICES	1.844	0.084			1.928
413.01	DZ:DAL	SURVEY AND LAND RECORD SERVICES	0.991	0.863			1.854

AU CODE	ADMINISTRATIVE UNIT	PROGRAMME	EXPENDITURE (Nu. in millions)				TOTAL
			CURRENT	CAPITAL	LENDING	REPAY	
414.01	DZ:MONGAR	SURVEY AND LAND RECORD SERVICES	1,212	0.977			2,189
415.01	DZ:PEMAGATSHEL	SURVEY AND LAND RECORD SERVICES	1,462	0.472			1,934
415.01	DZ:PEMAGATSHEL	REGISTRATION AND CENSUS SERVICES	1,155	0.084			1,238
416.01	DZ:DASJ	SURVEY AND LAND RECORD SERVICES	1,584				1,584
417.01	DZ	SURVEY AND LAND RECORD SERVICES	1,138				1,138
417.01	DZ	REGISTRATION AND CENSUS SERVICES	0.914				0.914
418.01	DZ:THIMPHU	SURVEY AND LAND RECORD SERVICES	1,216				1,216
419.01	DZ:GADZONG	SURVEY AND LAND RECORD SERVICES	0.386				0.386
420.01	DZ:YANGTSE	SURVEY AND LAND RECORD SERVICES	1,006	0.920			1,926
		Total for General Public Services	28.776	5.076	-	-	33,852
			2,247.304	1,555.430	-	-	3802.734
Public Debt Services							-
202.01	MOF	DEPARTMENT OF PUBLIC ACCOUNTS	2,248.217	613.114	1,471.826	2,735.525	7,068.683
		Total of Public Debt Services	2,248.217	613.114	1,471.826	2,735.525	7,068.683
		Total of General Public Services incldg Public Debt Serv.	4,495.520	2,168.544	1,471.826	2,735.525	10,871.416
Public Order & Safety Services							-
201.01	MOHCA	ROYAL BHUTAN POLICE SERVICES	674.321	281.280			955.601
201.01	MOHCA	GENERAL ADMINISTRATION AND DIRECTION SERVICES	43.033	10.723			53.755
106.01	JUDICIAL S	GENERAL ADMINISTRATION AND DIRECTION SERVICES	145.652	132.061			277.714
120.01	OAG	GENERAL ADMINISTRATION AND DIRECTION SERVICES	12.832	5.449			18.281
		Total of Public Order & Safety Affairs	875.838	429.513	-	-	1,305.351
Social Services							-
Education Services							-
115.01	RIM	GENERAL ADMINISTRATION AND DIRECTION SERVICES	36.690	17.132			53.822

AU CODE	ADMINISTRATIVE UNIT	PROGRAMME	EXPENDITURE (Nu. in millions)				TOTAL
			CURRENT	CAPITAL	LENDING	REPAY	
121.01	RUB,THIMPHU	GENERAL ADMINISTRATION AND DIRECTION SERVICES	16,054	21,496			37,550
121.01	RUB,THIMPHU	COLLEGE SERVICES	312,340	359,588			671,928
129.01	DDC	GENERAL ADMINISTRATION AND DIRECTION SERVICES	13,477	3,375			16,852
131.01	TT	EDUCATION SERVICES	260,890	28,567			289,457
211.01	MOE	GENERAL ADMINISTRATION AND DIRECTION SERVICES	135,419	156,271			291,690
211.01	MOE	ADULT AND HIGHER EDUCATION SERVICES	11,633	179,760			191,393
211.01	MOE	SCHOOL EDUCATION SERVICES	47,098	225,920			273,017
211.01	MOE	DEPARTMENT OF YOUTH, CULTURE AND SPORTS	24,621	17,748			42,369
401.01	DZ:CDA	EDUCATION SERVICES	227,918	58,338			286,255
402.01	DZ:HAA	EDUCATION SERVICES	60,034	18,205			78,239
403.01	DZ:PARO	EDUCATION SERVICES	152,704	24,754			177,459
404.01	DZ:SD	EDUCATION SERVICES	162,343	38,352			200,695
404.08	GWG:DUMT	EDUCATION SERVICES		0.500			0.500
404.10	GWG:LHA	EDUCATION SERVICES		0.894			0.894
404.13	GWG:PUG	EDUCATION SERVICES		0.190			0.190
405.01	DZ:TD	EDUCATION SERVICES	71,030	31,162			102,192
406.01	DZ:DDA	EDUCATION SERVICES	90,263	48,658			138,921
407.01	DZ:PUN	EDUCATION SERVICES	126,820	42,080			168,900
408.01	DZ:WANG	EDUCATION SERVICES	126,710	30,746			157,455
408.03	GWG:DANGCHU	EDUCATION SERVICES		0.840			0.840
408.04	GWG:DAGA	EDUCATION SERVICES		0.434			0.434
408.07	GWG:GASETSHO W	EDUCATION SERVICES		0.914			0.914
408.13	GWG:RUEPISA	EDUCATION SERVICES		0.568			0.568
409.01	DZ:BUMTHANG	EDUCATION SERVICES	73,777	21,032			94,810

AU CODE	ADMINISTRATIVE UNIT	PROGRAMME	EXPENDITURE (Nu. in millions)				TOTAL
			CURRENT	CAPITAL	LENDING	REPAY	
409.04	GWG:TANG	EDUCATION SERVICES		0.092			0.092
410.01	DAS	EDUCATION SERVICES	134.328	21.839			156.167
410.02	BG	EDUCATION SERVICES		0.264			0.264
410.12	S/TAR G	EDUCATION SERVICES		1.000			1.000
410.17	GWG:THHANG	EDUCATION SERVICES		0.119			0.119
411.01	DZ:ZD	EDUCATION SERVICES	100.744	32.397			133.140
412.01	DZ:TRONGSA	EDUCATION SERVICES	77.664	33.889			111.554
413.01	DZ:DAL	EDUCATION SERVICES	78.363	33.489			111.853
413.06	GWG:MGA	EDUCATION SERVICES		1.000			1.000
414.01	DZ:MONGAR	EDUCATION SERVICES	167.932	34.406			202.339
414.06	GWG:DREPONG	EDUCATION SERVICES		0.480			0.480
414.07	GWG:GONGDUE	EDUCATION SERVICES		2.138			2.138
414.08	GWG:JURMEY	EDUCATION SERVICES			1.569		1.569
414.09	GWG:KENGKHAR	EDUCATION SERVICES			1.412		1.412
414.12	GWG:SALENG	EDUCATION SERVICES			0.035		0.035
414.17	GWG:TSAMANG	EDUCATION SERVICES			0.080		0.080
415.01	DZ:PEMAGATSHEL	EDUCATION SERVICES	123.022	33.320			156.342
416.01	DZ:DASJ	EDUCATION SERVICES	117.190	26.638			143.829
417.01	DZ	EDUCATION SERVICES	238.882	88.553			327.435
417.07	GWG:LUMANG	EDUCATION SERVICES		0.150			0.150
417.15	GWG:THRIMSHING	EDUCATION SERVICES		0.093			0.093
418.01	DZ:THIMPHU	EDUCATION SERVICES	45.829	23.495			69.324
419.01	DZ:GADZONG	EDUCATION SERVICES	20.362	4.805			25.168
420.01	DZ:YANGTSE	EDUCATION SERVICES	99.499	43.231			142.730
		<i>Total of Education Services</i>	3,153.637	1,712.020	-	-	4,865.657

AU CODE	ADMINISTRATIVE UNIT	PROGRAMME	EXPENDITURE (Nu. in millions)				TOTAL
			CURRENT	CAPITAL	LENDING	REPAY	
126.01	Health Services						-
132.01	BNCA	GENERAL ADMINISTRATION AND DIRECTION SERVICES	8.924	2.199			11.123
132.01	DRA	GENERAL ADMINISTRATION AND DIRECTION SERVICES	4.374	2.788			7.162
210.01	MOH	GENERAL ADMINISTRATION AND DIRECTION SERVICES	62.429	91.694			154.123
210.01	MOH	PUBLIC HEALTH SERVICES	117.527	122.004			239.531
210.01	MOH	MEDICAL SERVICES	706.711	256.677			963.388
401.01	DZ:CDA	HEALTH SERVICES	68.893	15.930			84.823
401.02	GWG:SPG	HEALTH SERVICES			2.774		2.774
401.03	GWG:BOG	HEALTH SERVICES			1.360		1.360
401.04	GWG:CHG	HEALTH SERVICES			1.574		1.574
401.05	GWG:DAG	HEALTH SERVICES			1.194		1.194
401.07	GWG:IKG	HEALTH SERVICES			2.462		2.462
401.08	GWG:DUG	HEALTH SERVICES			0.848		0.848
401.10	GWG:MEG	HEALTH SERVICES			0.340		0.340
401.11	GWG:PLG	HEALTH SERVICES			0.949		0.949
401.12	GWG:BLG	HEALTH SERVICES			1.878		1.878
402.01	DZ:HAA	HEALTH SERVICES	11.236	2.435			13.671
402.02	GWG:BIE	HEALTH SERVICES			0.644		0.644
402.03	GWG:KSH	HEALTH SERVICES			0.452		0.452
402.05	GWG:SAM	HEALTH SERVICES			0.590		0.590
402.06	GWG:USE	HEALTH SERVICES			1.033		1.033
402.07	GAKEYLING	HEALTH SERVICES			0.600		0.600
403.01	DZ:PARO	HEALTH SERVICES	29.098	5.189			34.288

AU CODE	ADMINISTRATIVE UNIT	PROGRAMME	EXPENDITURE (Nu. in millions)				TOTAL
			CURRENT	CAPITAL	LENDING	REPAY	
403.02	GWG:DOB	HEALTH SERVICES		0.244			0.244
403.03	GWG:DOG	HEALTH SERVICES		0.295			0.295
403.06	GWG:LAN	HEALTH SERVICES		0.195			0.195
403.07	GWG:LUN	HEALTH SERVICES		0.323			0.323
403.08	GWG:NAJ	HEALTH SERVICES		0.696			0.696
403.09	GWG:SHA	HEALTH SERVICES		0.717			0.717
403.10	GWG:TSE	HEALTH SERVICES		0.542			0.542
403.11	GWG:WAN	HEALTH SERVICES		0.786			0.786
404.01	DZ:SD	HEALTH SERVICES	41,612	3,457			45,070
404.02	GWG:BARA	HEALTH SERVICES		0.731			0.731
404.03	GWG:BIRU	HEALTH SERVICES		1.462			1.462
404.06	GWG:DEN	HEALTH SERVICES		1.086			1.086
404.07	GWG:DOR	HEALTH SERVICES		3,420			3,420
404.08	GWG:DUMT	HEALTH SERVICES		0.962			0.962
404.10	GWG:LHA	HEALTH SERVICES		1.563			1.563
404.12	GWG:UGYEN	HEALTH SERVICES		.564			.564
404.13	GWG:PUG	HEALTH SERVICES		0.988			0.988
404.14	GWG:SAM	HEALTH SERVICES		0.065			0.065
404.15	GWG:SIP	HEALTH SERVICES		0.788			0.788
404.16	GWG:TAD	HEALTH SERVICES		0.685			0.685
405.01	DZ:TD	HEALTH SERVICES	15,329	8,554			23,884
405.04	GWG:BAG	HEALTH SERVICES		0.039			0.039
405.05	GWG:GOG	HEALTH SERVICES		0.192			0.192
405.06	GWG:RAG	HEALTH SERVICES		0.030			0.030

AU CODE	ADMINISTRATIVE UNIT	PROGRAMME	EXPENDITURE (Nu. in millions)				TOTAL
			CURRENT	CAPITAL	LENDING	REPAY	
405.07	GWG:KIG	HEALTH SERVICES		1.450			1.450
405.08	GWG:MEG	HEALTH SERVICES		1.177			1.177
405.10	GWG:PGC	HEALTH SERVICES		0.331			0.331
405.12	GWG:TSG	HEALTH SERVICES		0.280			0.280
406.01	DZ:DDA	HEALTH SERVICES	20.190	7.294			27.484
406.02	GWG:DOR	HEALTH SERVICES		2.059			2.059
406.03	GWG:DRU	HEALTH SERVICES		0.784			0.784
406.04	GWG:GESAR	HEALTH SERVICES		2.171			2.171
406.05	GWG:GOSH	HEALTH SERVICES		0.760			0.760
406.06	GWG:KAN	HEALTH SERVICES		1.223			1.223
406.08	GWG:LAJA	HEALTH SERVICES		0.900			0.900
406.09	GWG:T/DING	HEALTH SERVICES		0.467			0.467
406.10	GWG:T/GANG	HEALTH SERVICES		1.323			1.323
406.11	GWG:T/KHA	HEALTH SERVICES		1.200			1.200
406.12	GWG:TEZA	HEALTH SERVICES		0.420			0.420
406.13	GWG:DEORALI	HEALTH SERVICES		0.249			0.249
406.14	GWG:LKHA	HEALTH SERVICES		1.408			1.408
407.01	DZ:PUN	HEALTH SERVICES	23.406	3.934			27.340
407.02	GWG:CHHU	HEALTH SERVICES		0.178			0.178
407.03	GWG:GOEN	HEALTH SERVICES		0.245			0.245
407.04	GWG:GUWA	HEALTH SERVICES		0.978			0.978
407.07	GWG:SHE	HEALTH SERVICES		0.250			0.250
407.08	GWG:TALO	HEALTH SERVICES		0.075			0.075
407.09	GWG:TEO	HEALTH SERVICES		0.085			0.085

AU CODE	ADMINISTRATIVE UNIT	PROGRAMME	EXPENDITURE (Nu. in millions)				TOTAL
			CURRENT	CAPITAL	LENDING	REPAY	
407.10	GWG:ZOMI	HEALTH SERVICES		0.525			0.525
407.11	BABI	HEALTH SERVICES		2.351			2.351
407.12	TOEBI	HEALTH SERVICES		0.422			0.422
408.01	DZ:WANG	HEALTH SERVICES	18.043	2.684			20.728
408.02	GWG:BIE	HEALTH SERVICES		0.298			0.298
408.03	GWG:DANGCHU	HEALTH SERVICES		0.100			0.100
408.04	GWG:DAGA	HEALTH SERVICES		0.088			0.088
408.05	GWG:GANGTE	HEALTH SERVICES		0.254			0.254
408.06	GWG:GASETSHO G	HEALTH SERVICES		0.176			0.176
408.08	GWG:KAZHI	HEALTH SERVICES		0.848			0.848
408.09	GWG:NAHI	HEALTH SERVICES		0.327			0.327
408.10	GWG:NYISHO	HEALTH SERVICES		0.117			0.117
408.11	GWG:PHANGYUL	HEALTH SERVICES		1.218			1.218
408.12	GWG:PHOBJI	HEALTH SERVICES		0.493			0.493
408.14	GWG:SEPHU	HEALTH SERVICES		0.254			0.254
408.15	GWG:ATHANG	HEALTH SERVICES		0.695			0.695
408.16	GWG:THEDTSHO	HEALTH SERVICES		2.653			2.653
409.01	DZ:BUMTHANG	HEALTH SERVICES	15.874	10.634			26.507
409.02	GWG:CHHOEK	HEALTH SERVICES		0.809			0.809
409.03	GWG:CHHUME	HEALTH SERVICES		0.485			0.485
409.04	GWG:TANG	HEALTH SERVICES		0.454			0.454
409.05	GWG:URA	HEALTH SERVICES		0.480			0.480
410.01	DAS	HEALTH SERVICES	19.927	15.908			35.835
410.02	BG	HEALTH SERVICES		0.598			0.598
410.03	CG	HEALTH SERVICES		1.473			1.473

AU CODE	ADMINISTRATIVE UNIT	PROGRAMME	EXPENDITURE (Nu. in millions)				TOTAL
			CURRENT	CAPITAL	LENDING	REPAY	
410.04	DG	HEALTH SERVICES		3.002			3.002
410.05	DG	HEALTH SERVICES		2.195			2.195
410.07	GG	HEALTH SERVICES		0.403			0.403
410.08	HG	HEALTH SERVICES		0.780			0.780
410.09	JG	HEALTH SERVICES		1.761			1.761
410.12	S/TARG	HEALTH SERVICES		1.068			1.068
410.16	UG	HEALTH SERVICES		1.122			1.122
411.01	DZ:ZD	HEALTH SERVICES	27.858	5.523			33.381
411.02	GWG:BG	HEALTH SERVICES		0.684			0.684
411.03	GWG:BG	HEALTH SERVICES		0.714			0.714
411.04	GWG:NG	HEALTH SERVICES		0.875			0.875
411.05	GWG:NG	HEALTH SERVICES		1.629			1.629
411.06	GWG:PG	HEALTH SERVICES		0.529			0.529
411.07	GWG:SG	HEALTH SERVICES		1.193			1.193
411.08	GWG:TG	HEALTH SERVICES		1.340			1.340
411.09	GWG:GG	HEALTH SERVICES		2.030			2.030
412.01	DZ:TRONGSA	HEALTH SERVICES	14.749	1.718			16.467
412.02	GWG:DRASTE	HEALTH SERVICES		0.410			0.410
412.03	GWG:KORPHU	HEALTH SERVICES		0.250			0.250
412.04	GWG:LANGTH	HEALTH SERVICES		0.655			0.655
412.05	GWG:NUBI	HEALTH SERVICES		0.500			0.500
412.06	GWG:TANGBI	HEALTH SERVICES		0.202			0.202
413.01	DZ:DAL	HEALTH SERVICES	16.709	1.666			18.375
413.02	GWG:GGA	HEALTH SERVICES		0.449			0.449
413.05	GWG:KURGA	HEALTH SERVICES		0.860			0.860

AU CODE	ADMINISTRATIVE UNIT	PROGRAMME	EXPENDITURE (Nu. in millions)				TOTAL
			CURRENT	CAPITAL	LENDING	REPAY	
413.06	GWG:MGA	HEALTH SERVICES		0.100			0.100
413.09	GWG:TGA	HEALTH SERVICES		2.491			2.491
414.01	DZ:MONGAR	HEALTH SERVICES	19.890	22.042			41.932
414.02	GWG:BAJAM	HEALTH SERVICES		0.330			0.330
414.03	GWG:CHALI	HEALTH SERVICES		0.309			0.309
414.04	GWG:CHASKHAR	HEALTH SERVICES		0.350			0.350
414.05	GWG:DRAMETSE	HEALTH SERVICES	1.091				1.091
414.06	GWG:DREPONG	HEALTH SERVICES		0.411			0.411
414.07	GWG:GONGDUE	HEALTH SERVICES	0.779				0.779
414.08	GWG:JURMEY	HEALTH SERVICES		2.347			2.347
414.09	GWG:KENGKHAR	HEALTH SERVICES		3.177			3.177
414.10	GWG:MONGAR	HEALTH SERVICES		1.981			1.981
414.11	GWG:NGATSHANG	HEALTH SERVICES		0.844			0.844
414.12	GWG:SALENG	HEALTH SERVICES		0.550			0.550
414.13	GWG:SHERIMUNG	HEALTH SERVICES		0.296			0.296
414.14	GWG:ILAMBI GE	HEALTH SERVICES		0.440			0.440
414.15	GWG:THANGRONG	HEALTH SERVICES		0.852			0.852
414.16	GWG:TSAKALING	HEALTH SERVICES		0.448			0.448
414.17	GWG:TSAMANG	HEALTH SERVICES		0.245			0.245
414.18	NARANG GEWOG, MONGAR	HEALTH SERVICES		0.930			0.930
415.01	DZ:PEMAGATSHEL	HEALTH SERVICES	20.811	13.760			34.572
415.02	GWG:CHONG	HEALTH SERVICES		0.331			0.331
415.04	GWG:DUNG	HEALTH SERVICES		0.424			0.424
415.05	GWG:KHA	HEALTH SERVICES		0.887			0.887

AU CODE	ADMINISTRATIVE UNIT	PROGRAMME	EXPENDITURE (Nu. in millions)				TOTAL
			CURRENT	CAPITAL	LENDING	REPAY	
415.06	GWG:SHU	HEALTH SERVICES			1.822		1.822
415.07	GWG:YUR	HEALTH SERVICES		0.396			0.396
415.08	GWG:ZOB	HEALTH SERVICES		1.089			1.089
415.09	DECH GEWOG	HEALTH SERVICES		0.743			0.743
415.10	NORB GEWOG	HEALTH SERVICES		0.584			0.584
415.11	NANONG	HEALTH SERVICES		0.418			0.418
415.12	CHHOKHOR	HEALTH SERVICES		0.358			0.358
416.01	DZ:DASJ	HEALTH SERVICES	26.847	5.760			32.607
416.02	GWG:PG	HEALTH SERVICES		1.859			1.859
416.03	GWG:P/THANG	HEALTH SERVICES		0.142			0.142
416.05	GWG:GG	HEALTH SERVICES		1.023			1.023
416.06	GWG:LG	HEALTH SERVICES		0.230			0.230
416.07	GWG:L/AURI	HEALTH SERVICES		0.745			0.745
416.10	GWG:OG	HEALTH SERVICES		0.119			0.119
416.11	GWG:SG	HEALTH SERVICES		0.506			0.506
416.12	GWG:SERTHI	HEALTH SERVICES		0.879			0.879
416.13	DEOTHANG GEWOG	HEALTH SERVICES		1.379			1.379
416.14	WANGPHU GEWOG	HEALTH SERVICES		0.994			0.994
417.01	DZ	HEALTH SERVICES	47.063	24.203			71.266
417.02	GWG:BARTSHAM	HEALTH SERVICES		0.217			0.217
417.03	GWG:BIDUNG	HEALTH SERVICES		1.020			1.020
417.04	GWG:KANGLUNG	HEALTH SERVICES		2.160			2.160
417.05	GWG:KANGPARA	HEALTH SERVICES		0.984			0.984
417.06	GWG:KHALING	HEALTH SERVICES		2.873			2.873

AU CODE	ADMINISTRATIVE UNIT	PROGRAMME	EXPENDITURE (Nu. in millions)				TOTAL
			CURRENT	CAPITAL	LENDING	REPAY	
417.07	GWG:LUMANG	HEALTH SERVICES			2.071		2.071
417.08	GWG:MERAK	HEALTH SERVICES		0.199			0.199
417.10	GWG:PHONGMEY	HEALTH SERVICES		0.402			0.402
417.11	GWG:RADHI	HEALTH SERVICES		2.797			2.797
417.13	GWG:SAM/KHAR	HEALTH SERVICES		2.402			2.402
417.14	GWG:SHONGPHU	HEALTH SERVICES		1.737			1.737
417.15	GWG:THRIMSHING	HEALTH SERVICES		3.112			3.112
417.16	GWG:UZORONG	HEALTH SERVICES		1.085			1.085
417.17	GWG:YANGNEER	HEALTH SERVICES		1.560			1.560
418.01	DZ:THIMPHU	HEALTH SERVICES	4.536	4.394			8.930
418.03	GWG:CHANG	HEALTH SERVICES		0.421			0.421
418.04	GWG:DAGALA	HEALTH SERVICES		0.258			0.258
418.05	GWG:GAYNEY	HEALTH SERVICES		1.223			1.223
418.06	GWG:KAWANG	HEALTH SERVICES		0.208			0.208
418.07	GWG:LINGSH	HEALTH SERVICES		0.290			0.290
418.08	GWG:MEWANG	HEALTH SERVICES		0.241			0.241
418.09	GWG:NARO	HEALTH SERVICES		0.020			0.020
418.10	GWG:SOE	HEALTH SERVICES		0.205			0.205
419.01	DZ:GADZONG	HEALTH SERVICES	6.781	0.575			7.356
419.02	GWG:KHAME	HEALTH SERVICES		0.170			0.170
419.03	GWG:KHATOE	HEALTH SERVICES		0.068			0.068
419.04	GWG:LAYA	HEALTH SERVICES		0.500			0.500
419.05	GWG:LUNANA	HEALTH SERVICES		0.600			0.600
420.01	DZ:YANGTSE	HEALTH SERVICES	15.431	4.875			20.306

AU CODE	ADMINISTRATIVE UNIT	PROGRAMME	EXPENDITURE (Nu. in millions)				TOTAL
			CURRENT	CAPITAL	LENDING	REPAY	
420.02	GWG: BUMDE	HEALTH SERVICES		0.485			0.485
420.04	GWG: KHAMD	HEALTH SERVICES		1.200			1.200
420.06	GWG: TOETS	HEALTH SERVICES		0.350			0.350
420.07	GWG: TONGS	HEALTH SERVICES		0.035			0.035
		Total of Health Services	1,364.249	787.540	-	-	2,151.789
		Total of Social Services	4,517.886	2,499.560	-	-	7,017.446
Housing & Community Amenity Services							
208.01	MoWHS	GENERAL ADMINISTRATION AND DIRECTION SERVICES	47.502	19.473			66.976
208.01	MoWHS	URBAN DEVELOPMENT AND ENGINEERING SERVICES	44.624	277.820			322.443
208.01	MoWHS	NATIONAL HOUSING DEVELOPMENT CORPORATION	18.035	299.781			311.817
401.01	DZ:CDA	URBAN DEVELOPMENT AND ENGINEERING SERVICES	14.364	10.245			24.609
402.01	DZ:HAA	URBAN DEVELOPMENT AND ENGINEERING SERVICES	9.118	34.687			43.805
403.01	DZ:PARO	URBAN DEVELOPMENT AND ENGINEERING SERVICES	12.950	49.410			62.360
404.01	DZ:SD	URBAN DEVELOPMENT AND ENGINEERING SERVICES	13.388	32.045			45.433
405.01	DZ:TD	URBAN DEVELOPMENT AND ENGINEERING SERVICES	12.543				12.543
406.01	DZ:DDA	URBAN DEVELOPMENT AND ENGINEERING SERVICES	8.656	3.068			11.724
407.01	DZ:PUN	URBAN DEVELOPMENT AND ENGINEERING SERVICES	11.111	8.618			19.729
408.01	DZ:WANG	URBAN DEVELOPMENT AND ENGINEERING SERVICES	12.899	25.394			38.292
408.02	GWG:BIE	URBAN DEVELOPMENT AND ENGINEERING SERVICES		0.100			0.100
408.14	GWG:SEPHU	URBAN DEVELOPMENT AND ENGINEERING SERVICES		0.408			0.408
409.01	DZ:BUMTHANG	URBAN DEVELOPMENT AND ENGINEERING SERVICES	9.313	19.688			29.001
410.01	DAS	URBAN DEVELOPMENT AND ENGINEERING SERVICES	15.590	28.138			43.728
411.01	DZ:ZD	URBAN DEVELOPMENT AND ENGINEERING SERVICES	11.023	5.333			16.356
412.01	DZ:TRONGSA	URBAN DEVELOPMENT AND ENGINEERING SERVICES	9.079	11.889			20.968

AU CODE	ADMINISTRATIVE UNIT	PROGRAMME	EXPENDITURE (Nu. in millions)				TOTAL
			CURRENT	CAPITAL	LENDING	REPAY	
413.01	DZ:DAL	URBAN DEVELOPMENT AND ENGINEERING SERVICES	8.987	4.189			13.175
414.01	DZ:MONGAR	URBAN DEVELOPMENT AND ENGINEERING SERVICES	14.045	5.565			19.610
415.01	DZ:PEMAGATSHEL	URBAN DEVELOPMENT AND ENGINEERING SERVICES	8.200	2.333			10.534
416.01	DZ:DASJ	URBAN DEVELOPMENT AND ENGINEERING SERVICES	12.138	13.719			25.857
417.01	DZ	URBAN DEVELOPMENT AND ENGINEERING SERVICES	19.716	3.392			23.108
418.01	DZ:THIMPHU	URBAN DEVELOPMENT AND ENGINEERING SERVICES	9.293	0.083			9.377
419.01	DZ:GADZONG	URBAN DEVELOPMENT AND ENGINEERING SERVICES	4.824	0.525			5.349
420.01	DZ:YANGTSE	URBAN DEVELOPMENT AND ENGINEERING SERVICES	9.490	2.767			12.257
		Total of Housing & Community Amenity Services	336.889	858.670	-	-	1,195.559
		Recreation, Culture & Religious Services					-
104.01	CRA	GENERAL ADMINISTRATION AND DIRECTION SERVICES	39.222	37.185			76.407
104.01	CRA	MONK BODY (RABDEY) DIRECTION SERVICES	359.307	20.211			379.518
111.01	BOC	GENERAL ADMINISTRATION AND DIRECTION SERVICES					-
201.01	MOHCA	CULTURAL SERVICES	62.615	105.826			38.605
401.01	DZ:CDA	RELIGION AND CULTURAL SERVICES	0.681	0.513			168.441
401.03	GWG:BOG	RELIGION AND CULTURAL SERVICES					1.194
401.04	GWG:CHG	RELIGION AND CULTURAL SERVICES					1.656
401.06	GWG:GTG	RELIGION AND CULTURAL SERVICES					0.521
401.09	GWG:GLG	RELIGION AND CULTURAL SERVICES					0.782
402.01	DZ:HAA	RELIGION AND CULTURAL SERVICES					0.782
402.02	GWG:BIE	RELIGION AND CULTURAL SERVICES					1.121
402.03	GWG:KSH	RELIGION AND CULTURAL SERVICES					1.626
402.04	GWG:SBY	RELIGION AND CULTURAL SERVICES					1.000
							2.629
							1.000
							0.149
							0.400

AU CODE	ADMINISTRATIVE UNIT	PROGRAMME	EXPENDITURE (Nu. in millions)				TOTAL
			CURRENT	CAPITAL	LENDING	REPAY	
402.05	GWG:SAM	RELIGION AND CULTURAL SERVICES		0.295			0.295
402.06	GWG:USE	RELIGION AND CULTURAL SERVICES		0.240			0.240
402.07	GAKEYLING	RELIGION AND CULTURAL SERVICES		0.291			0.291
403.01	DZ:PARO	RELIGION AND CULTURAL SERVICES	2.319	10.014			12.333
403.02	GWG:DOB	RELIGION AND CULTURAL SERVICES		0.300			0.300
403.03	GWG:DOG	RELIGION AND CULTURAL SERVICES		0.699			0.699
403.04	GWG:DOT	RELIGION AND CULTURAL SERVICES		1.275			1.275
403.05	GWG:HOR	RELIGION AND CULTURAL SERVICES		0.170			0.170
403.06	GWG:LAN	RELIGION AND CULTURAL SERVICES		0.370			0.370
403.07	GWG:LUN	RELIGION AND CULTURAL SERVICES		1.141			1.141
403.08	GWG:NAJ	RELIGION AND CULTURAL SERVICES		0.329			0.329
403.09	GWG:SHA	RELIGION AND CULTURAL SERVICES		0.998			0.998
403.10	GWG:TSE	RELIGION AND CULTURAL SERVICES		0.650			0.650
403.11	GWG:WAN	RELIGION AND CULTURAL SERVICES		0.761			0.761
404.01	DZ:SD	RELIGION AND CULTURAL SERVICES	0.677	17.829			18.506
404.02	GWG:BARA	RELIGION AND CULTURAL SERVICES		0.105			0.105
404.04	GWG:CHAR	RELIGION AND CULTURAL SERVICES		0.472			0.472
404.14	GWG:SAM	RELIGION AND CULTURAL SERVICES		1.958			1.958
405.01	DZ:TD	RELIGION AND CULTURAL SERVICES	0.511	3.900			4.411
405.03	GWG:DUG	RELIGION AND CULTURAL SERVICES		1.921			1.921
405.04	GWG:BAG	RELIGION AND CULTURAL SERVICES		1.956			1.956
405.05	GWG:GOG	RELIGION AND CULTURAL SERVICES		1.951			1.951

AU CODE	ADMINISTRATIVE UNIT	PROGRAMME	EXPENDITURE (Nu. in millions)				TOTAL
			CURRENT	CAPITAL	LENDING	REPAY	
405.07	GWG:KIG	RELIGION AND CULTURAL SERVICES		1.650			1.650
405.08	GWG:MEG	RELIGION AND CULTURAL SERVICES		0.662			0.662
405.09	GWG:PAT	RELIGION AND CULTURAL SERVICES		1.311			1.311
405.10	GWG:PGC	RELIGION AND CULTURAL SERVICES		1.589			1.589
406.01	DZ:DDA	RELIGION AND CULTURAL SERVICES	1.107	11.649			12.756
406.05	GWG:GOSH	RELIGION AND CULTURAL SERVICES		0.112			0.112
406.06	GWG:KAN	RELIGION AND CULTURAL SERVICES		0.440			0.440
406.07	GWG:KHEBI	RELIGION AND CULTURAL SERVICES		0.658			0.658
406.08	GWG:LAJA	RELIGION AND CULTURAL SERVICES		0.301			0.301
406.09	GWG:T/DING	RELIGION AND CULTURAL SERVICES		0.105			0.105
407.01	DZ:PUN	RELIGION AND CULTURAL SERVICES	2.384	26.312			28.696
407.02	GWG:CHHU	RELIGION AND CULTURAL SERVICES		0.190			0.190
407.03	GWG:GOEN	RELIGION AND CULTURAL SERVICES		1.100			1.100
407.04	GWG:GUWA	RELIGION AND CULTURAL SERVICES		0.050			0.050
407.07	GWG:SHE	RELIGION AND CULTURAL SERVICES		0.740			0.740
407.08	GWG:TALO	RELIGION AND CULTURAL SERVICES		0.268			0.268
407.09	GWG:TEO	RELIGION AND CULTURAL SERVICES		0.145			0.145
407.10	GWG:ZOMI	RELIGION AND CULTURAL SERVICES		0.404			0.404
407.11	BABI	RELIGION AND CULTURAL SERVICES		1.050			1.050
407.12	TOEBI	RELIGION AND CULTURAL SERVICES		0.175			0.175
408.01	DZ:WANG	RELIGION AND CULTURAL SERVICES	0.702	5.204			5.906
408.04	GWG:DAGA	RELIGION AND CULTURAL SERVICES		0.297			0.297
408.15	GWG:ATHANG	RELIGION AND CULTURAL SERVICES		0.622			0.622
408.16	GWG:THEDTSHO	RELIGION AND CULTURAL SERVICES		1.000			1.000

AU CODE	ADMINISTRATIVE UNIT	PROGRAMME	EXPENDITURE (Nu. in millions)				TOTAL
			CURRENT	CAPITAL	LENDING	REPAY	
409.01	DZ:BUMTHANG	RELIGION AND CULTURAL SERVICES	2.414	10.467			12.881
409.02	GWG:CHHOEK	RELIGION AND CULTURAL SERVICES		2.355			2.355
409.03	GWG:CHHUME	RELIGION AND CULTURAL SERVICES		2.331			2.331
409.04	GWG:TANG	RELIGION AND CULTURAL SERVICES		1.000			1.000
409.05	GWG:URA	RELIGION AND CULTURAL SERVICES		1.959			1.959
410.01	DAS	RELIGION AND CULTURAL SERVICES	0.700	3.347			4.047
410.03	CG	RELIGION AND CULTURAL SERVICES		0.342			0.342
410.04	DG	RELIGION AND CULTURAL SERVICES		0.163			0.163
410.09	JG	RELIGION AND CULTURAL SERVICES		1.260			1.260
411.01	DZ:ZD	RELIGION AND CULTURAL SERVICES	0.744	12.432			13.176
411.02	GWG:BG	RELIGION AND CULTURAL SERVICES		2.368			2.368
411.03	GWG:BG	RELIGION AND CULTURAL SERVICES		0.022			0.022
411.04	GWG:NG	RELIGION AND CULTURAL SERVICES		2.000			2.000
411.06	GWG:PG	RELIGION AND CULTURAL SERVICES		1.284			1.284
411.07	GWG:SG	RELIGION AND CULTURAL SERVICES		0.540			0.540
411.08	GWG:TG	RELIGION AND CULTURAL SERVICES		1.372			1.372
411.09	GWG:GG	RELIGION AND CULTURAL SERVICES		0.463			0.463
412.01	DZ:TRONGSA	RELIGION AND CULTURAL SERVICES	1.159	4.031			5.190
412.02	GWG:DRASTE	RELIGION AND CULTURAL SERVICES		3.471			3.471
412.03	GWG:KORPHU	RELIGION AND CULTURAL SERVICES		1.469			1.469
412.04	GWG:LANGTH	RELIGION AND CULTURAL SERVICES		1.455			1.455
412.05	GWG:NUBI	RELIGION AND CULTURAL SERVICES		1.552			1.552
412.06	GWG:TANGBI	RELIGION AND CULTURAL SERVICES		1.250			1.250
413.01	DZ:DAL	RELIGION AND CULTURAL SERVICES	0.953	11.280			12.233

AU CODE	ADMINISTRATIVE UNIT	PROGRAMME	EXPENDITURE (Nu. in millions)				TOTAL
			CURRENT	CAPITAL	LENDING	REPAY	
413.03	GWG:JGA	RELIGION AND CULTURAL SERVICES		0.991			0.991
413.04	GWG:KHO-GA	RELIGION AND CULTURAL SERVICES		0.179			0.179
413.05	GWG:KUR:GA	RELIGION AND CULTURAL SERVICES		1.166			1.166
413.06	GWG:MGA	RELIGION AND CULTURAL SERVICES		1.512			1.512
413.09	GWG:TGA	RELIGION AND CULTURAL SERVICES		0.173			0.173
414.01	DZ:MONGAR	RELIGION AND CULTURAL SERVICES	0.964	17.583			18.547
414.04	GWG:CHASKHAR	RELIGION AND CULTURAL SERVICES		0.565			0.565
414.05	GWG:DRAETSE	RELIGION AND CULTURAL SERVICES		0.250			0.250
414.07	GWG:GONGDUE	RELIGION AND CULTURAL SERVICES		0.025			0.025
414.08	GWG:JURMEY	RELIGION AND CULTURAL SERVICES		0.650			0.650
414.09	GWG:KENGKHAR	RELIGION AND CULTURAL SERVICES		0.400			0.400
414.10	GWG:MONGAR	RELIGION AND CULTURAL SERVICES		1.700			1.700
414.12	GWG:SALENG	RELIGION AND CULTURAL SERVICES		0.750			0.750
414.13	GWG:SHERIMUNG	RELIGION AND CULTURAL SERVICES		0.294			0.294
414.14	GWG:ILAMBI GE	RELIGION AND CULTURAL SERVICES		0.025			0.025
414.15	GWG:THANGRONG	RELIGION AND CULTURAL SERVICES		0.156			0.156
414.16	GWG:TSAKALING	RELIGION AND CULTURAL SERVICES		1.200			1.200
414.17	GWG:TSAMANG	RELIGION AND CULTURAL SERVICES		0.473			0.473
415.01	DZ:PEMAGATSHEL	RELIGION AND CULTURAL SERVICES	0.787	2.987			3.774
415.02	GWG:CHONG	RELIGION AND CULTURAL SERVICES		0.247			0.247
415.03	GWG:CHHI:M	RELIGION AND CULTURAL SERVICES		0.966			0.966
415.04	GWG:DUNG	RELIGION AND CULTURAL SERVICES		0.352			0.352
415.05	GWG:KHA	RELIGION AND CULTURAL SERVICES		1.024			1.024
415.06	GWG:SHU	RELIGION AND CULTURAL SERVICES		0.439			0.439

AU CODE	ADMINISTRATIVE UNIT	PROGRAMME	EXPENDITURE (Nu. in millions)				TOTAL
			CURRENT	CAPITAL	LENDING	REPAY	
415.07	GWG:YUR	RELIGION AND CULTURAL SERVICES		0.828			0.828
415.08	GWG:ZOB	RELIGION AND CULTURAL SERVICES		0.083			0.083
415.09	DECH GEWOG	RELIGION AND CULTURAL SERVICES		0.272			0.272
415.10	NORB GEWOG	RELIGION AND CULTURAL SERVICES		1.101			1.101
415.11	NANONG	RELIGION AND CULTURAL SERVICES		0.656			0.656
415.12	CHHOKHOR	RELIGION AND CULTURAL SERVICES		0.199			0.199
416.01	DZ:DASJ	RELIGION AND CULTURAL SERVICES	0.804	5.442			6.246
416.02	GWG:PG	RELIGION AND CULTURAL SERVICES		0.099			0.099
416.05	GWG:GG	RELIGION AND CULTURAL SERVICES		0.081			0.081
416.07	GWG:LAVRI	RELIGION AND CULTURAL SERVICES		0.820			0.820
417.01	DZ	RELIGION AND CULTURAL SERVICES	1.040	16.295			17.335
417.02	GWG:BARTSHAM	RELIGION AND CULTURAL SERVICES		1.118			1.118
417.03	GWG:BIDUNG	RELIGION AND CULTURAL SERVICES		0.100			0.100
417.04	GWG:KANGLUNG	RELIGION AND CULTURAL SERVICES		0.599			0.599
417.05	GWG:KANGPARA	RELIGION AND CULTURAL SERVICES		0.300			0.300
417.06	GWG:KHALING	RELIGION AND CULTURAL SERVICES		0.067			0.067
417.07	GWG:LUMANG	RELIGION AND CULTURAL SERVICES		1.640			1.640
417.08	GWG:MERAK	RELIGION AND CULTURAL SERVICES		0.603			0.603
417.10	GWG:PHONGMEY	RELIGION AND CULTURAL SERVICES		0.300			0.300
417.11	GWG:RADHI	RELIGION AND CULTURAL SERVICES		0.650			0.650
417.12	GWG:SAKTEN	RELIGION AND CULTURAL SERVICES		0.545			0.545
417.13	GWG:SAM/KHAR	RELIGION AND CULTURAL SERVICES		0.555			0.555
417.14	GWG:SHONGPHU	RELIGION AND CULTURAL SERVICES		0.293			0.293

AU CODE	ADMINISTRATIVE UNIT	PROGRAMME	EXPENDITURE (Nu. in millions)				TOTAL
			CURRENT	CAPITAL	LENDING	REPAY	
417.15	GWG:THRIMSHING	RELIGION AND CULTURAL SERVICES		0.576			0.576
417.16	GWG:UZORONG	RELIGION AND CULTURAL SERVICES		0.348			0.348
417.17	GWG:YANGNEER	RELIGION AND CULTURAL SERVICES		0.400			0.400
418.01	DZ:THIMPHU	RELIGION AND CULTURAL SERVICES		1.780			1.780
418.03	GWG:CHANG	RELIGION AND CULTURAL SERVICES		1.532			1.532
418.04	GWG:DAGALA	RELIGION AND CULTURAL SERVICES		0.062			0.062
418.05	GWG:GAYNEY	RELIGION AND CULTURAL SERVICES		0.130			0.130
418.08	GWG:MEWANG	RELIGION AND CULTURAL SERVICES		0.295			0.295
418.10	GWG:SOE	RELIGION AND CULTURAL SERVICES		0.612			0.612
419.01	DZ:GADZONG	RELIGION AND CULTURAL SERVICES	1.007	1.801			2.809
419.03	GWG:KHATOE	RELIGION AND CULTURAL SERVICES		0.416			0.416
419.04	GWG:LAYA	RELIGION AND CULTURAL SERVICES		1.026			1.026
419.05	GWG:LUNANA	RELIGION AND CULTURAL SERVICES		0.892			0.892
420.01	DZ:YANGTSE	RELIGION AND CULTURAL SERVICES	1.150	6.105			7.255
420.02	GWG: BUMDE	RELIGION AND CULTURAL SERVICES		1.226			1.226
420.03	GWG: JAMKH	RELIGION AND CULTURAL SERVICES		1.150			1.150
420.04	GWG: KHAMD	RELIGION AND CULTURAL SERVICES		0.800			0.800
420.05	GWG: RAMJA	RELIGION AND CULTURAL SERVICES		0.500			0.500
420.06	GWG: TOETS	RELIGION AND CULTURAL SERVICES		2.200			2.200
420.07	GWG: TONGS	RELIGION AND CULTURAL SERVICES		0.500			0.500
420.08	GWG: YALLA	RELIGION AND CULTURAL SERVICES		0.128			0.128
420.09	GWG: YANGT	RELIGION AND CULTURAL SERVICES		0.735			0.735

AU CODE	ADMINISTRATIVE UNIT	PROGRAMME	EXPENDITURE (Nu. in millions)				
			CURRENT	CAPITAL	LENDING	REPAY	TOTAL
		Total of Recreation, Culture & Religious Services	511.319	442.363	-	-	953.682
205.01	MOA	GENERAL ADMINISTRATION AND DIRECTION SERVICES	167.563	144.125			311.688
205.01	MOA	AGRICULTURE SERVICES	186.175	227.471			413.646
205.01	MOA	COUNCIL FOR RNR RESEARCH OF BHUTAN SERVICES	108.961	37.199			146.160
401.01	DZ:CDA	AGRICULTURE SERVICES	8.976	5.461			14.437
401.02	GWG:SPG	AGRICULTURE SERVICES		1.935			1.935
401.03	GWG:BOG	AGRICULTURE SERVICES	1.376	7.519			8.894
401.04	GWG:CHG	AGRICULTURE SERVICES		7.675			7.675
401.05	GWG:DAG	AGRICULTURE SERVICES		0.623			0.623
401.06	GWG:GTG	AGRICULTURE SERVICES		2.831			2.831
401.07	GWG:LKG	AGRICULTURE SERVICES		3.947			3.947
401.08	GWG:DUG	AGRICULTURE SERVICES	0.010	0.236			0.246
401.09	GWG:GLG	AGRICULTURE SERVICES		3.565			3.565
401.10	GWG:MEG	AGRICULTURE SERVICES	0.824	2.161			2.985
401.11	GWG:PLG	AGRICULTURE SERVICES		0.848			0.848
401.12	GWG:BLG	AGRICULTURE SERVICES		4.154			4.154
402.01	DZ:HAA	AGRICULTURE SERVICES	6.211	3.473			9.685
402.02	GWG:BIE	AGRICULTURE SERVICES	0.020	0.479			0.499
402.03	GWG:KSH	AGRICULTURE SERVICES	0.020	0.592			0.612
402.04	GWG:SBY	AGRICULTURE SERVICES	0.120	3.413			3.533
402.05	GWG:SAM	AGRICULTURE SERVICES	0.020	2.206			2.226
402.06	GWG:USE	AGRICULTURE SERVICES	0.020	0.907			0.927
402.07	GAKEYLING	AGRICULTURE SERVICES	0.068	0.762			0.830

AU CODE	ADMINISTRATIVE UNIT	PROGRAMME	EXPENDITURE (Nu. in millions)				TOTAL
			CURRENT	CAPITAL	LENDING	REPAY	
403.01	DZ:PARO	AGRICULTURE SERVICES	6.581	8.745			15.326
403.02	GWG:DOB	AGRICULTURE SERVICES	0.015	2.089			2.104
403.03	GWG:DOG	AGRICULTURE SERVICES	0.010	3.989			3.999
403.04	GWG:DOT	AGRICULTURE SERVICES			2.180		2.180
403.05	GWG:HOR	AGRICULTURE SERVICES	0.010	4.888			4.898
403.06	GWG:LAN	AGRICULTURE SERVICES	0.010	1.441			1.451
403.07	GWG:LUN	AGRICULTURE SERVICES	0.010	2.580			2.590
403.08	GWG:NAJ	AGRICULTURE SERVICES	0.010	3.990			4.000
403.09	GWG:SHA	AGRICULTURE SERVICES	0.010	1.057			1.067
403.10	GWG:TSE	AGRICULTURE SERVICES	.010	4.050			4.060
403.11	GWG:WAN	AGRICULTURE SERVICES	0.010	3.629			3.639
404.01	DZ:SD	AGRICULTURE SERVICES	6.832	9.837			16.670
404.02	GWG:BARA	AGRICULTURE SERVICES	0.032	0.019			0.050
404.03	GWG:BIRU	AGRICULTURE SERVICES	0.010	1.075			1.085
404.04	GWG:CHAR	AGRICULTURE SERVICES	0.010	0.020			0.030
404.06	GWG:DEN	AGRICULTURE SERVICES	0.007	0.019			0.026
404.07	GWG:DOR	AGRICULTURE SERVICES	0.010	2.038			2.048
404.08	GWG:DUMT	AGRICULTURE SERVICES	0.010	0.019			0.029
404.09	GWG:YDTSE	AGRICULTURE SERVICES	0.033	1.975			2.008
404.10	GWG:LHA	AGRICULTURE SERVICES	0.010	0.005			0.015
404.12	GWG:UGYEN	AGRICULTURE SERVICES	0.010	1.996			2.006
404.13	GWG:PUG	AGRICULTURE SERVICES			0.240		0.240
404.14	GWG:SAM	AGRICULTURE SERVICES	0.010	3.492			3.502
404.15	GWG:SIP	AGRICULTURE SERVICES	0.010	4.094			4.104

AU CODE	ADMINISTRATIVE UNIT	PROGRAMME	EXPENDITURE (Nu. in millions)				TOTAL
			CURRENT	CAPITAL	LENDING	REPAY	
404.16	GWG:TAD	AGRICULTURE SERVICES	0.010	0.020			0.030
404.17	GWG:TEN	AGRICULTURE SERVICES	0.010	4.795			4.805
405.01	DZ:TD	AGRICULTURE SERVICES	7.099	18.756			25.855
405.02	GWG:BEG	AGRICULTURE SERVICES	0.014	2.850			2.865
405.03	GWG:DUG	AGRICULTURE SERVICES		0.257			0.257
405.04	GWG:BAG	AGRICULTURE SERVICES	0.015	0.979			0.994
405.05	GWG:GOG	AGRICULTURE SERVICES	0.015	2.044			2.059
405.06	GWG:RAG	AGRICULTURE SERVICES	0.015	4.499			4.514
405.07	GWG:KIG	AGRICULTURE SERVICES	0.033	0.426			0.459
405.08	GWG:MEG	AGRICULTURE SERVICES	0.015	0.566			0.581
405.09	GWG:PAT	AGRICULTURE SERVICES	0.015	0.259			0.274
405.10	GWG:PGC	AGRICULTURE SERVICES	0.014	0.148			0.162
405.11	GWG:SHG	AGRICULTURE SERVICES	0.014	1.799			1.813
405.12	GWG:TSG	AGRICULTURE SERVICES	0.015	1.814			1.829
405.13	GWG:TGR	AGRICULTURE SERVICES	0.015	1.082			1.097
406.01	DZ:DDA	AGRICULTURE SERVICES	7.223	7.444			14.667
406.02	GWG:DOR	AGRICULTURE SERVICES		0.013			0.013
406.03	GWG:DRU	AGRICULTURE SERVICES		8.031			8.031
406.04	GWG:GESAR	AGRICULTURE SERVICES		0.234			0.234
406.05	GWG:GOSH	AGRICULTURE SERVICES		1.446			1.446
406.06	GWG:KAN	AGRICULTURE SERVICES		6.449			6.449
406.07	GWG:KHEBI	AGRICULTURE SERVICES		1.853			1.853
406.08	GWG:LAJA	AGRICULTURE SERVICES		0.389			0.389
406.09	GWG:T/DING	AGRICULTURE SERVICES		2.405			2.405

AU CODE	ADMINISTRATIVE UNIT	PROGRAMME	EXPENDITURE (Nu. in millions)				TOTAL
			CURRENT	CAPITAL	LENDING	REPAY	
406.10	GWG:T/GANG	AGRICULTURE SERVICES			1.587		1.587
406.11	GWG:T/KHA	AGRICULTURE SERVICES			0.680		0.680
406.12	GWG:TEZA	AGRICULTURE SERVICES			0.603		0.603
406.13	GWG:DEORALI	AGRICULTURE SERVICES			3.184		3.184
406.14	GWG:LKHA	AGRICULTURE SERVICES			1.045		1.055
406.15	GWG:NICHULA	AGRICULTURE SERVICES			0.025		0.033
407.01	DZ:PUN	AGRICULTURE SERVICES	7.915		12.816		20.731
407.02	GWG:CHHU	AGRICULTURE SERVICES			6.688		6.688
407.03	GWG:GOEN	AGRICULTURE SERVICES			0.636		0.636
407.04	GWG:GUMA	AGRICULTURE SERVICES			2.662		2.662
407.05	GWG:KAB	AGRICULTURE SERVICES			5.828		5.828
407.06	GWG:LING	AGRICULTURE SERVICES			1.054		1.054
407.07	GWG:SHE	AGRICULTURE SERVICES			2.904		2.904
407.08	GWG:TALO	AGRICULTURE SERVICES			0.711		0.711
407.09	GWG:TEO	AGRICULTURE SERVICES			0.887		0.887
407.10	GWG:ZOMI	AGRICULTURE SERVICES			0.672		0.672
407.11	BABI	AGRICULTURE SERVICES			1.706		1.706
407.12	TOEBI	AGRICULTURE SERVICES			2.691		2.691
408.01	DZ:WANG	AGRICULTURE SERVICES	8.073		6.237		14.310
408.02	GWG:BJE	AGRICULTURE SERVICES			1.363		1.363
408.03	GWG:DANGCHU	AGRICULTURE SERVICES			0.100	1.097	1.197
408.04	GWG:DAGA	AGRICULTURE SERVICES			0.525		0.525
408.06	GWG:GASETSHO G	AGRICULTURE SERVICES	0.018		1.523		1.541

AU CODE	ADMINISTRATIVE UNIT	PROGRAMME	EXPENDITURE (Nu. in millions)				TOTAL
			CURRENT	CAPITAL	LENDING	REPAY	
408.07	GWG:GASETSHOW	AGRICULTURE SERVICES		3.188			3.188
408.08	GWG:KAZHI	AGRICULTURE SERVICES	0.050	2.626			2.676
408.09	GWG:NAHI	AGRICULTURE SERVICES		2.146			2.146
408.10	GWG:NYISHO	AGRICULTURE SERVICES		4.885			4.885
408.11	GWG:PHANGYUL	AGRICULTURE SERVICES		1.612			1.612
408.12	GWG:PHOBJI	AGRICULTURE SERVICES		0.847			0.847
408.13	GWG:RUEPISA	AGRICULTURE SERVICES		2.794			2.794
408.14	GWG:SEPHU	AGRICULTURE SERVICES		2.075			2.075
408.15	GWG:ATHANG	AGRICULTURE SERVICES		0.762			0.762
409.01	DZ:BUMTHANG	AGRICULTURE SERVICES	4.358	4.103			8.461
409.02	GWG:CHHOEK	AGRICULTURE SERVICES		2.400			2.400
409.03	GWG:CHHUME	AGRICULTURE SERVICES	0.023	4.269			4.292
409.04	GWG:TANG	AGRICULTURE SERVICES		1.693			1.693
409.05	GWG:URA	AGRICULTURE SERVICES	0.025	1.130			1.155
410.01	DAS	AGRICULTURE SERVICES	7.361	15.525			22.887
410.02	BG	AGRICULTURE SERVICES	0.019	1.142			1.161
410.03	CG	AGRICULTURE SERVICES	0.010	0.925			0.935
410.04	DG	AGRICULTURE SERVICES	0.007	0.220			0.227
410.05	DG	AGRICULTURE SERVICES	0.019	0.030			0.049
410.07	GG	AGRICULTURE SERVICES	0.012	1.407			1.419
410.08	HG	AGRICULTURE SERVICES	0.010	2.128			2.138
410.09	JG	AGRICULTURE SERVICES		1.811			1.811

AU CODE	ADMINISTRATIVE UNIT	PROGRAMME	EXPENDITURE (Nu. in millions)				TOTAL
			CURRENT	CAPITAL	LENDING	REPAY	
410.12	S/TAR G	AGRICULTURE SERVICES	0.008	0.010			0.018
410.13	SZG	AGRICULTURE SERVICES	.010	1.444			1.454
410.14	SIN G	AGRICULTURE SERVICES	0.027	0.512			0.539
410.16	UG	AGRICULTURE SERVICES		1.054			1.054
410.17	GWG:TTHANG	AGRICULTURE SERVICES	0.032	0.191			0.223
411.01	DZ:ZD	AGRICULTURE SERVICES	5.868	23.044			28.912
411.02	GWG:BG	AGRICULTURE SERVICES	0.714	1.791			2.505
411.03	GWG:BG	AGRICULTURE SERVICES	0.012	0.098			0.110
411.04	GWG:NG	AGRICULTURE SERVICES	0.010	1.898			1.908
411.05	GWG:NG	AGRICULTURE SERVICES		0.239			0.239
411.06	GWG:PG	AGRICULTURE SERVICES	0.022	1.186			1.208
411.07	GWG:SG	AGRICULTURE SERVICES		2.363			2.363
411.08	GWG:TG	AGRICULTURE SERVICES		3.829			3.829
411.09	GWG:GG	AGRICULTURE SERVICES	1.112	3.699			4.811
412.01	DZ:TRONGSA	AGRICULTURE SERVICES	4.097	8.676			12.774
412.02	GWG:DRASTE	AGRICULTURE SERVICES	0.010	1.582			1.592
412.03	GWG:KORPHU	AGRICULTURE SERVICES	0.008	3.565			3.573
412.04	GWG:LANGTH	AGRICULTURE SERVICES		4.449			4.449
412.05	GWG:NUBI	AGRICULTURE SERVICES		3.329			3.329
412.06	GWG:TANGBI	AGRICULTURE SERVICES		2.796			2.796
413.01	DZ:DAL	AGRICULTURE SERVICES	4.250	6.261			10.510
413.02	GWG:GGA	AGRICULTURE SERVICES		8.058			8.058
413.03	GWG:JGA	AGRICULTURE SERVICES		15.876			15.876
413.04	GWG:KHO-GA	AGRICULTURE SERVICES		3.449			3.449

AU CODE	ADMINISTRATIVE UNIT	PROGRAMME	EXPENDITURE (Nu. in millions)				TOTAL
			CURRENT	CAPITAL	LENDING	REPAY	
413.05	GWG:KURGA	AGRICULTURE SERVICES		8.466			8.466
413.06	GWG:MGA	AGRICULTURE SERVICES		2.421			2.421
413.07	GWG:MINGA	AGRICULTURE SERVICES		6.237			6.237
413.08	GWG:METGA	AGRICULTURE SERVICES		10.663			10.663
413.09	GWG:TGA	AGRICULTURE SERVICES	0.020	4.251			4.271
414.01	DZ:MONGAR	AGRICULTURE SERVICES	8.330	27.074			35.404
414.02	GWG:BALAM	AGRICULTURE SERVICES		3.015			3.015
414.03	GWG:CHALI	AGRICULTURE SERVICES		1.894			1.894
414.04	GWG:CHASKHAR	AGRICULTURE SERVICES		2.472			2.472
414.05	GWG:DRAHETSE	AGRICULTURE SERVICES		0.298			0.298
414.06	GWG:DREPONG	AGRICULTURE SERVICES		5.572			5.572
414.07	GWG:GONGDUE	AGRICULTURE SERVICES	0.006	0.396			0.402
414.08	GWG:JURMEY	AGRICULTURE SERVICES		0.388			0.388
414.10	GWG:MONGAR	AGRICULTURE SERVICES		4.283			4.283
414.11	GWG:NGATSHANG	AGRICULTURE SERVICES		3.803			3.803
414.12	GWG:SALENG	AGRICULTURE SERVICES		8.560			8.560
414.13	GWG:SHERIMUNG	AGRICULTURE SERVICES		7.554			7.554
414.14	GWG:ILAMBI GE	AGRICULTURE SERVICES		0.159			0.159
414.15	GWG:THANGRONG	AGRICULTURE SERVICES		2.962			2.962
414.16	GWG:TSAKALING	AGRICULTURE SERVICES		3.632			3.632
414.17	GWG:TSAMANG	AGRICULTURE SERVICES		0.490			0.490
414.18	NARANG GEWOG, MONGAR	AGRICULTURE SERVICES		1.181			1.181
415.01	DZ:PEMAGATSHEL	AGRICULTURE SERVICES	6.308	40.233			46.541

AU CODE	ADMINISTRATIVE UNIT	PROGRAMME	EXPENDITURE (Nu. in millions)				TOTAL
			CURRENT	CAPITAL	LENDING	REPAY	
415.06	GWG:SHU	AGRICULTURE SERVICES		0.376			0.376
415.08	GWG:ZOB	AGRICULTURE SERVICES		0.961			0.961
415.11	NANONG	AGRICULTURE SERVICES		0.166			0.166
416.01	DZ:DASJ	AGRICULTURE SERVICES	4.611	34.494			39.105
416.02	GWG:PG	AGRICULTURE SERVICES		7.067			7.067
416.03	GWG:P/THANG	AGRICULTURE SERVICES		4.907			4.907
416.06	GWG:LG	AGRICULTURE SERVICES		1.397			1.397
416.08	GWG:MG	AGRICULTURE SERVICES		4.456			4.456
416.10	GWG:OG	AGRICULTURE SERVICES		3.518			3.518
416.12	GWG:SERTHI	AGRICULTURE SERVICES		0.253			0.253
416.13	DEOTHANG GEWOG	AGRICULTURE SERVICES		1.821			1.821
417.01	DZ	AGRICULTURE SERVICES	10.229	19.526			29.755
417.02	GWG:BARTSHAM	AGRICULTURE SERVICES		6.477			6.477
417.03	GWG:BIDUNG	AGRICULTURE SERVICES	0.010	7.000			7.010
417.04	GWG:KANGLUNG	AGRICULTURE SERVICES	0.050	5.729			5.779
417.05	GWG:KANGPARA	AGRICULTURE SERVICES	0.015	0.090			0.105
417.06	GWG:KHALING	AGRICULTURE SERVICES	0.010	8.367			8.377
417.07	GWG:LUMANG	AGRICULTURE SERVICES	1.943	13.905			15.848
417.10	GWG:PHONGMEY	AGRICULTURE SERVICES	0.020	2.477			2.497
417.11	GWG:RADHI	AGRICULTURE SERVICES	0.030	5.913			5.943
417.12	GWG:SAKTEN	AGRICULTURE SERVICES	0.018	0.484			0.503
417.13	GWG:SAM/KHAR	AGRICULTURE SERVICES	0.020	3.632			3.652
417.14	GWG:SHONGPHU	AGRICULTURE SERVICES	0.020	7.543			7.563
417.15	GWG:THRIMSHING	AGRICULTURE SERVICES	1.334	3.436			4.770

AU CODE	ADMINISTRATIVE UNIT	PROGRAMME	EXPENDITURE (Nu. in millions)				TOTAL
			CURRENT	CAPITAL	LENDING	REPAY	
417.16	GWG:UZORONG	AGRICULTURE SERVICES	0.020	9.512			9.532
417.17	GWG:YANGNEER	AGRICULTURE SERVICES	0.020	2.954			2.974
418.01	DZ:THIMPHU	AGRICULTURE SERVICES	5.464	6.828			12.292
418.03	GWG:CHANG	AGRICULTURE SERVICES	0.015	0.579			0.594
418.04	GWG:DAGALA	AGRICULTURE SERVICES	0.010	0.030			0.040
418.05	GWG:GAYNEY	AGRICULTURE SERVICES	0.010	5.769			5.779
418.06	GWG:KAWANG	AGRICULTURE SERVICES	0.010	0.611			0.621
418.07	GWG:LINGSH	AGRICULTURE SERVICES	0.010	0.020			0.030
418.08	GWG:MEWANG	AGRICULTURE SERVICES	0.015	0.734			0.749
418.09	GWG:NARO	AGRICULTURE SERVICES	0.015	0.166			0.181
418.10	GWG:SOE	AGRICULTURE SERVICES	0.039	0.020			0.058
419.01	DZ:GADZONG	AGRICULTURE SERVICES	2.225	0.642			2.867
419.02	GWG:KHAME	AGRICULTURE SERVICES		0.735			0.735
419.03	GWG:KHATOE	AGRICULTURE SERVICES		0.030			0.030
419.04	GWG:LAYA	AGRICULTURE SERVICES		0.030			0.030
420.01	DZ:YANGTSE	AGRICULTURE SERVICES	5.331	11.754			17.086
420.02	GWG: BUMDE	AGRICULTURE SERVICES		0.894			0.894
420.03	GWG: JAMKH	AGRICULTURE SERVICES		3.300			3.300
420.04	GWG: KHAMD	AGRICULTURE SERVICES		2.949			2.949
420.05	GWG: RAMJA	AGRICULTURE SERVICES		1.856			1.856
420.06	GWG: TOETS	AGRICULTURE SERVICES	0.039	1.188			1.227
420.07	GWG: TONGS	AGRICULTURE SERVICES		1.166			1.166
420.08	GWG: YALLA	AGRICULTURE SERVICES		2.100			2.100
420.09	GWG: YANGT	AGRICULTURE SERVICES		7.439			7.439
		<i>Total of Agriculture Services</i>	598.939	1,159.153	-	-	1,758.093

AU CODE	ADMINISTRATIVE UNIT	PROGRAMME	EXPENDITURE (Nu. in millions)				TOTAL
			CURRENT	CAPITAL	LENDING	REPAY	
Forestry Services							
205.01	MOA	FORESTRY SERVICES	362.989	160.891			523.880
401.01	DZ:CDA	FORESTRY SERVICES	4.415	3.861			8.276
401.02	GWG:SPG	FORESTRY SERVICES		0.090			0.090
401.03	GWG:BOG	FORESTRY SERVICES		0.165			0.165
401.04	GWG:CHG	FORESTRY SERVICES	0.010	0.040			0.050
401.06	GWG:GTG	FORESTRY SERVICES		0.025			0.025
401.07	GWG:LKG	FORESTRY SERVICES	0.010	0.110			0.120
401.08	GWG:DUG	FORESTRY SERVICES	0.015	0.035			0.050
401.09	GWG:GLG	FORESTRY SERVICES	0.015	0.030			0.045
401.10	GWG:MEG	FORESTRY SERVICES		0.050			0.050
401.11	GWG:PLG	FORESTRY SERVICES	0.010	0.010			0.020
401.12	GWG:BLG	FORESTRY SERVICES	0.010	0.080			0.090
402.01	DZ:HAA	FORESTRY SERVICES	4.190	3.158			7.348
402.02	GWG:BUE	FORESTRY SERVICES	0.010	0.288			0.298
402.03	GWG:KSH	FORESTRY SERVICES	0.010	0.213			0.223
402.04	GWG:SBY	FORESTRY SERVICES	0.018	0.214			0.232
402.05	GWG:SAM	FORESTRY SERVICES	0.010	0.139			0.149
402.06	GWG:USE	FORESTRY SERVICES	0.010	0.239			0.248
402.07	GAKEYLING	FORESTRY SERVICES	0.020	0.185			0.205
403.01	DZ:PARO	FORESTRY SERVICES	5.558	2.424			7.982
403.02	GWG:DOB	FORESTRY SERVICES		0.020			0.020
403.03	GWG:DOG	FORESTRY SERVICES		0.056			0.056
403.04	GWG:DOT	FORESTRY SERVICES		0.230			0.230

AU CODE	ADMINISTRATIVE UNIT	PROGRAMME	EXPENDITURE (Nu. in millions)				TOTAL
			CURRENT	CAPITAL	LENDING	REPAY	
403.05	GWG:GOR	FORESTRY SERVICES	0.010	0.065			0.075
403.06	GWG:LAN	FORESTRY SERVICES		0.224			0.224
403.07	GWG:LUN	FORESTRY SERVICES	0.010	0.106			0.116
403.08	GWG:NAJ	FORESTRY SERVICES	0.010	0.100			0.109
403.09	GWG:SHA	FORESTRY SERVICES		0.277			0.277
403.10	GWG:TSE	FORESTRY SERVICES		0.180			0.180
403.11	GWG:WAN	FORESTRY SERVICES		0.116			0.116
404.01	DZ:SD	FORESTRY SERVICES	5.588	0.657			6.245
404.02	GWG:BARA	FORESTRY SERVICES		0.016			0.016
404.03	GWG:BIRU	FORESTRY SERVICES	0.010	0.104			0.114
404.04	GWG:CHAR	FORESTRY SERVICES	0.025	0.130			0.155
404.05	GWG:CHENI	FORESTRY SERVICES		0.049			0.049
404.06	GWG:DEN	FORESTRY SERVICES	0.017	0.049			0.066
404.07	GWG:DOR	FORESTRY SERVICES	0.020	0.020			0.040
404.08	GWG:DUMT	FORESTRY SERVICES	0.007	0.019			0.026
404.09	GWG:YDTSE	FORESTRY SERVICES	0.019	0.114			0.133
404.10	GWG:LHA	FORESTRY SERVICES	0.010	0.075			0.085
404.12	GWG:UGYEN	FORESTRY SERVICES	0.010	0.368			0.378
404.13	GWG:PUG	FORESTRY SERVICES	0.020	0.265			0.285
404.14	GWG:SAM	FORESTRY SERVICES	0.008	0.179			0.187
404.15	GWG:SIP	FORESTRY SERVICES	0.010	0.119			0.129
404.16	GWG:TAD	FORESTRY SERVICES	0.009	0.143			0.153
404.17	GWG:TEN	FORESTRY SERVICES	0.010	0.065			0.075
405.01	DZ:TD	FORESTRY SERVICES	5.128	2.195			7.323

AU CODE	ADMINISTRATIVE UNIT	PROGRAMME	EXPENDITURE (Nu. in millions)				TOTAL
			CURRENT	CAPITAL	LENDING	REPAY	
405.02	GWG:BEG	FORESTRY SERVICES	0.015				0.015
405.03	GWG:DUG	FORESTRY SERVICES	0.015				0.015
405.04	GWG:BAG	FORESTRY SERVICES	0.019	0.002			0.021
405.05	GWG:GOG	FORESTRY SERVICES	0.020	0.079			0.098
405.06	GWG:RAG	FORESTRY SERVICES	0.015	0.104			0.119
405.08	GWG:MEG	FORESTRY SERVICES	0.015				0.015
405.09	GWG:PAT	FORESTRY SERVICES	0.015	0.058			0.073
405.10	GWG:PGC	FORESTRY SERVICES	0.014				0.014
405.11	GWG:SHG	FORESTRY SERVICES	0.015	0.105			0.119
405.12	GWG:TSG	FORESTRY SERVICES	0.015				0.015
405.13	GWG:TGR	FORESTRY SERVICES	0.015	0.232			0.247
406.01	DZ:DDA	FORESTRY SERVICES	3.853	2.112			5.965
406.02	GWG:DOR	FORESTRY SERVICES					-
406.04	GWG:GESAR	FORESTRY SERVICES		0.069			0.069
406.06	GWG:KAN	FORESTRY SERVICES		0.110			0.110
406.08	GWG:LAJA	FORESTRY SERVICES			0.090		0.090
406.09	GWG:T/DING	FORESTRY SERVICES			(0.027)		(0.027)
406.10	GWG:T/GANG	FORESTRY SERVICES			0.090		0.090
406.11	GWG:T/KHA	FORESTRY SERVICES			0.110		0.110
406.12	GWG:TEZA	FORESTRY SERVICES			0.133		0.133
406.13	GWG:DEORALI	FORESTRY SERVICES			0.049		0.049
406.14	GWG:LKHA	FORESTRY SERVICES			0.080		0.080
406.15	GWG:NICHULA	FORESTRY SERVICES			0.244		0.244
407.01	DZ:PUN	FORESTRY SERVICES	3.915	4.569			8.483
407.02	GWG:CHHU	FORESTRY SERVICES			0.040		0.040

AU CODE	ADMINISTRATIVE UNIT	PROGRAMME	EXPENDITURE (Nu. in millions)				TOTAL
			CURRENT	CAPITAL	LENDING	REPAY	
407.04	GWG:GUIMA	FORESTRY SERVICES		0.045			0.045
407.05	GWG:KAB	FORESTRY SERVICES		0.229			0.229
407.06	GWG:LING	FORESTRY SERVICES		0.010			0.010
407.07	GWG:SHE	FORESTRY SERVICES		0.120			0.120
407.08	GWG:TALO	FORESTRY SERVICES		0.038			0.038
407.09	GWG:TEO	FORESTRY SERVICES		0.150			0.150
407.10	GWG:ZOMI	FORESTRY SERVICES		0.055			0.055
407.11	BABI	FORESTRY SERVICES		0.020			0.020
407.12	TOEBI	FORESTRY SERVICES		0.110			0.110
408.01	DZ:WANG	FORESTRY SERVICES	4.368	1.174			5.543
408.02	GWG:BIE	FORESTRY SERVICES		0.020			0.020
408.03	GWG:DANGCHU	FORESTRY SERVICES		0.068			0.068
408.04	GWG:DAGA	FORESTRY SERVICES		0.052			0.052
408.07	GWG:GASETSHO W	FORESTRY SERVICES		0.060			0.060
408.10	GWG:NYISHO	FORESTRY SERVICES		0.060			0.060
408.11	GWG:PHANGYUL	FORESTRY SERVICES		0.055			0.055
408.13	GWG:RUEPISA	FORESTRY SERVICES		0.020			0.020
408.14	GWG:SEPHU	FORESTRY SERVICES		0.189			0.189
408.15	GWG:ATHANG	FORESTRY SERVICES		0.008			0.008
409.01	DZ:BUMTHANG	FORESTRY SERVICES		2.292	0.578		2.870
409.02	GWG:CHHOEK	FORESTRY SERVICES		0.014	0.540		0.553
409.03	GWG:CHHUME	FORESTRY SERVICES		0.268			0.268
409.04	GWG:TANG	FORESTRY SERVICES		0.009	0.229		0.238
409.05	GWG:URA	FORESTRY SERVICES		0.010	0.080		0.090
410.01	DAS	FORESTRY SERVICES	5.601	1.769			7.369

AU CODE	ADMINISTRATIVE UNIT	PROGRAMME	EXPENDITURE (Nu. in millions)				TOTAL
			CURRENT	CAPITAL	LENDING	REPAY	
410.02	BG	FORESTRY SERVICES		0.197			0.197
410.03	CG	FORESTRY SERVICES	0.007	0.091			0.098
410.04	DG	FORESTRY SERVICES	0.007	0.150			0.157
410.05	DG	FORESTRY SERVICES	0.010	0.240			0.250
410.07	GG	FORESTRY SERVICES	0.010	1.439			1.449
410.08	HG	FORESTRY SERVICES	0.462				0.462
410.09	JG	FORESTRY SERVICES		0.287			0.287
410.12	S/TARG	FORESTRY SERVICES	0.010	0.390			0.400
410.13	SZG	FORESTRY SERVICES		0.038			0.038
410.14	SING	FORESTRY SERVICES		0.210			0.210
410.16	UG	FORESTRY SERVICES		0.092			0.092
410.17	GWG:TT:THANG	FORESTRY SERVICES	0.075				0.075
411.01	DZ:ZD	FORESTRY SERVICES	3.327	0.767			4.094
411.05	GWG:NG	FORESTRY SERVICES	0.020	0.048			0.068
411.06	GWG:PG	FORESTRY SERVICES		0.109			0.109
411.07	GWG:SG	FORESTRY SERVICES		0.060			0.060
411.08	GWG:TG	FORESTRY SERVICES		0.060			0.060
411.09	GWG:GG	FORESTRY SERVICES		0.142			0.142
412.01	DZ:TRONGSA	FORESTRY SERVICES	3.082	3.711			6.793
412.02	GWG:DRASTE	FORESTRY SERVICES	0.010	0.158			0.168
412.03	GWG:KORPHU	FORESTRY SERVICES	0.010	0.080			0.090
412.04	GWG:LANGTH	FORESTRY SERVICES	0.010	0.240			0.250
412.05	GWG:NUBI	FORESTRY SERVICES	0.010	0.060			0.070
412.06	GWG:TANGBI	FORESTRY SERVICES	0.015	0.220			0.235

AU CODE	ADMINISTRATIVE UNIT	PROGRAMME	EXPENDITURE (Nu. in millions)				TOTAL
			CURRENT	CAPITAL	LENDING	REPAY	
413.01	DZ:DAL	FORESTRY SERVICES	2.840	1.952			4.792
413.08	GWG:MET GA	FORESTRY SERVICES		0.063			0.063
413.09	GWG:TGA	FORESTRY SERVICES		0.207			0.207
414.01	DZ:MONGAR	FORESTRY SERVICES	4.732	1.002			5.734
414.02	GWG:BALAM	FORESTRY SERVICES		0.200			0.200
414.03	GWG:CHALI	FORESTRY SERVICES	0.030	0.180			0.210
414.04	GWG:CHASKHAR	FORESTRY SERVICES		0.100			0.100
414.05	GWG:DRAMETSE	FORESTRY SERVICES		0.100			0.100
414.06	GWG:DREPONG	FORESTRY SERVICES		0.100			0.100
414.07	GWG:GONGDUE	FORESTRY SERVICES		0.150			0.150
414.08	GWG:JURMEY	FORESTRY SERVICES		0.100			0.100
414.09	GWG:KENGKHAR	FORESTRY SERVICES		0.100			0.100
414.10	GWG:MONGAR	FORESTRY SERVICES		0.099			0.099
414.11	GWG:NGATSHANG	FORESTRY SERVICES		0.232			0.232
414.12	GWG:SALENG	FORESTRY SERVICES		0.100			0.100
414.13	GWG:SHERIMUNG	FORESTRY SERVICES		0.100			0.100
414.14	GWG:ILAMBI GE	FORESTRY SERVICES		0.130			0.130
414.15	GWG:THANGRONG	FORESTRY SERVICES		0.100			0.100
414.16	GWG:TSAKALING	FORESTRY SERVICES		0.100			0.100
414.17	GWG:TSAMANG	FORESTRY SERVICES		0.100			0.100
414.18	NARANG GEWOG, MONGAR	FORESTRY SERVICES		0.100			0.100
415.01	DZ:PEMAGATSHEL	FORESTRY SERVICES	3.211	1.981			5.191
416.01	DZ:DASJ	FORESTRY SERVICES	4.866	2.460			7.326

AU CODE	ADMINISTRATIVE UNIT	PROGRAMME	EXPENDITURE (Nu. in millions)				
			CURRENT	CAPITAL	LENDING	REPAY	TOTAL
416.02	GWG:PG	FORESTRY SERVICES		0.080			0.080
416.03	GWG:P/THANG	FORESTRY SERVICES		0.090			0.090
416.06	GWG:LG	FORESTRY SERVICES				-	-
416.12	GWG:SERTHI	FORESTRY SERVICES				-	-
417.01	DZ	FORESTRY SERVICES	6.394	1.367			7.761
417.02	GWG:BARTSHAM	FORESTRY SERVICES		0.369			0.369
417.03	GWG:BIDUNG	FORESTRY SERVICES		0.010	0.200		0.210
417.04	GWG:KANGLUNG	FORESTRY SERVICES		0.110	0.260		0.370
417.05	GWG:KANGPARA	FORESTRY SERVICES		0.266			0.266
417.06	GWG:KHALING	FORESTRY SERVICES	0.015	0.174			0.189
417.07	GWG:LUMANG	FORESTRY SERVICES		0.130			0.130
417.08	GWG:MERAK	FORESTRY SERVICES		0.271			0.271
417.10	GWG:PHONGMEY	FORESTRY SERVICES	0.015	0.054			0.069
417.11	GWG:RADHI	FORESTRY SERVICES	0.015	0.358			0.373
417.12	GWG:SAKTEN	FORESTRY SERVICES		0.050			0.050
417.13	GWG:SAMKHAR	FORESTRY SERVICES	0.010	0.222			0.232
417.14	GWG:SHONGPHU	FORESTRY SERVICES	0.003	0.488			0.491
417.15	GWG:THRIMSHING	FORESTRY SERVICES	0.010	0.152			0.162
417.16	GWG:UZORONG	FORESTRY SERVICES		0.140			0.140
417.17	GWG:YANGNEER	FORESTRY SERVICES	0.015	0.430			0.445
418.01	DZ:THIMPHU	FORESTRY SERVICES	5.197	5.439			10.636
418.03	GWG:CHANG	FORESTRY SERVICES		0.394			0.394
418.04	GWG:DAGALA	FORESTRY SERVICES		0.110			0.110
418.05	GWG:GAYNEY	FORESTRY SERVICES		0.189			0.189

AU CODE	ADMINISTRATIVE UNIT	PROGRAMME	EXPENDITURE (Nu. in millions)				TOTAL
			CURRENT	CAPITAL	LENDING	REPAY	
418.06	GWG:KAWANG	FORESTRY SERVICES		0.621			0.621
418.07	GWG:LINGSH	FORESTRY SERVICES		0.075			0.075
418.08	GWG:MEWANG	FORESTRY SERVICES		0.300			0.300
418.09	GWG:NARO	FORESTRY SERVICES		0.015			0.015
418.10	GWG:SOE	FORESTRY SERVICES		0.015			0.015
419.01	DZ:GADZONG	FORESTRY SERVICES	1.725	0.470			2.195
419.02	GWG:KHAME	FORESTRY SERVICES		0.082			0.082
419.03	GWG:KHATOE	FORESTRY SERVICES		0.020			0.020
419.04	GWG:LAYA	FORESTRY SERVICES		0.055			0.055
419.05	GWG:LUNANA	FORESTRY SERVICES		0.030			0.030
420.01	DZ:YANGTSE	FORESTRY SERVICES	3.201	5.888			9.088
420.02	GWG: BUMDE	FORESTRY SERVICES		0.070			0.070
420.04	GWG: KHAMD	FORESTRY SERVICES		0.150			0.150
420.05	GWG: RAMJA	FORESTRY SERVICES		0.070			0.070
420.06	GWG: TOETS	FORESTRY SERVICES		0.385			0.385
420.07	GWG: TONGS	FORESTRY SERVICES		0.219			0.219
420.09	GWG: YANGT	FORESTRY SERVICES	0.027	0.090			0.117
		<i>Total of Forestry Services</i>	447.406	231.249	-	-	678.655
<i>Livestock Services</i>							
205.01	MOA	LIVESTOCK SERVICES	185.890	207.012			392.902
401.01	DZ:CDA	LIVESTOCK SERVICES	8.446	1.066			9.512
401.02	GWG:SPG	LIVESTOCK SERVICES		0.038			0.038
401.03	GWG:BOG	LIVESTOCK SERVICES		0.015			0.015
401.04	GWG:CHG	LIVESTOCK SERVICES		0.033			0.033

AU CODE	ADMINISTRATIVE UNIT	PROGRAMME	EXPENDITURE (Nu. in millions)				TOTAL
			CURRENT	CAPITAL	LENDING	REPAY	
401.05	GWG:DAG	LIVESTOCK SERVICES		0.068			0.068
401.06	GWG:GTG	LIVESTOCK SERVICES		0.041			0.041
401.07	GWG:LKG	LIVESTOCK SERVICES		0.038			0.038
401.08	GWG:DUG	LIVESTOCK SERVICES		0.028			0.028
401.09	GWG:GLG	LIVESTOCK SERVICES		0.030			0.030
401.10	GWG:MEG	LIVESTOCK SERVICES		0.132			0.132
401.12	GWG:BLG	LIVESTOCK SERVICES		0.023			0.023
402.01	DZ:HAA	LIVESTOCK SERVICES	7.748	3.137			10.885
402.02	GWG:BJE	LIVESTOCK SERVICES		0.101			0.101
402.03	GWG:KSH	LIVESTOCK SERVICES		0.112			0.112
402.04	GWG:SBY	LIVESTOCK SERVICES		0.160			0.165
402.05	GWG:SAM	LIVESTOCK SERVICES		0.112			0.112
402.06	GWG:USE	LIVESTOCK SERVICES		0.115			0.115
402.07	GAKEYLING	LIVESTOCK SERVICES		0.115			0.115
403.01	DZ:PARO	LIVESTOCK SERVICES	8.329	4.302			12.631
403.02	GWG:DOB	LIVESTOCK SERVICES	0.015	0.100			0.115
403.03	GWG:DOG	LIVESTOCK SERVICES	0.010	0.015			0.025
403.04	GWG:DOT	LIVESTOCK SERVICES	0.020	0.080			0.100
403.05	GWG:HOR	LIVESTOCK SERVICES	0.010	0.015			0.025
403.06	GWG:LAN	LIVESTOCK SERVICES	0.010	0.183			0.193
403.07	GWG:LUN	LIVESTOCK SERVICES	0.010	0.273			0.283
403.08	GWG:NAJ	LIVESTOCK SERVICES	0.010	0.098			0.108
403.09	GWG:SHA	LIVESTOCK SERVICES	0.010	0.197			0.207
403.10	GWG:TSE	LIVESTOCK SERVICES	0.010	0.085			0.095

AU CODE	ADMINISTRATIVE UNIT	PROGRAMME	EXPENDITURE (Nu. in millions)				TOTAL
			CURRENT	CAPITAL	LENDING	REPAY	
403.11	GWG:WAN	LIVESTOCK SERVICES	0.012	0.062			0.074
404.01	DZ:SD	LIVESTOCK SERVICES	10.302	1.748			12.051
404.02	GWG:BARA	LIVESTOCK SERVICES	0.010	0.447			0.457
404.03	GWG:BIRU	LIVESTOCK SERVICES	0.010	0.050			0.060
404.06	GWG:DEN	LIVESTOCK SERVICES	0.009	0.018			0.027
404.07	GWG:DOR	LIVESTOCK SERVICES	0.008	0.020			0.027
404.08	GWG:DUMT	LIVESTOCK SERVICES	0.010	0.288			0.298
404.09	GWG:YDTSE	LIVESTOCK SERVICES	0.010	0.089			0.099
404.10	GWG:LHA	LIVESTOCK SERVICES	0.010	0.020			0.030
404.12	GWG:UGYEN	LIVESTOCK SERVICES	0.010	0.249			0.259
404.13	GWG:PUG	LIVESTOCK SERVICES	0.064	0.504			0.568
404.14	GWG:SAM	LIVESTOCK SERVICES	0.010	0.205			0.215
404.15	GWG:SIP	LIVESTOCK SERVICES	0.010	0.225			0.235
404.16	GWG:TAD	LIVESTOCK SERVICES	0.010	0.078			0.088
404.17	GWG:TEN	LIVESTOCK SERVICES	0.010	0.317			0.327
405.01	DZ:TD	LIVESTOCK SERVICES	6.659	2.318			8.976
405.02	GWG:BEG	LIVESTOCK SERVICES	0.013	0.015			0.028
405.03	GWG:DUG	LIVESTOCK SERVICES		0.015			0.015
405.04	GWG:BAG	LIVESTOCK SERVICES	0.015				0.015
405.05	GWG:GOG	LIVESTOCK SERVICES	0.015				0.015
405.07	GWG:KIG	LIVESTOCK SERVICES				-	
405.09	GWG:PAT	LIVESTOCK SERVICES	0.015				0.015
405.10	GWG:PGC	LIVESTOCK SERVICES	0.025				0.025
405.11	GWG:SHG	LIVESTOCK SERVICES	0.015				0.015

AU CODE	ADMINISTRATIVE UNIT	PROGRAMME	EXPENDITURE (Nu. in millions)				
			CURRENT	CAPITAL	LENDING	REPAY	TOTAL
405.12	GWG:TSG	LIVESTOCK SERVICES	0.015				0.015
405.13	GWG:TGR	LIVESTOCK SERVICES	0.015				0.015
406.01	DZ:DDA	LIVESTOCK SERVICES	6.171	3.142			9.312
406.04	GWG:GESAR	LIVESTOCK SERVICES			0.027		0.027
406.05	GWG:GOSH	LIVESTOCK SERVICES			0.020		0.020
406.08	GWG:LAJA	LIVESTOCK SERVICES			0.012		0.012
406.09	GWG:T/DING	LIVESTOCK SERVICES			0.031		0.031
406.10	GWG:T/GANG	LIVESTOCK SERVICES			0.107		0.107
406.12	GWG:TEZA	LIVESTOCK SERVICES			0.122		0.122
406.14	GWG:IKHA	LIVESTOCK SERVICES			0.049		0.049
407.01	DZ:PUN	LIVESTOCK SERVICES			4.926		12.010
407.02	GWG:CHHU	LIVESTOCK SERVICES			0.050		0.055
407.03	GWG:GOEN	LIVESTOCK SERVICES			0.015		0.015
407.04	GWG:GUMA	LIVESTOCK SERVICES			0.020		0.020
407.05	GWG:KAB	LIVESTOCK SERVICES			0.010		0.010
407.06	GWG:LING	LIVESTOCK SERVICES			0.020		0.020
407.07	GWG:SHE	LIVESTOCK SERVICES			0.049		0.049
407.08	GWG:TALO	LIVESTOCK SERVICES			0.020		0.020
407.09	GWG:TEO	LIVESTOCK SERVICES			0.020		0.020
407.10	GWG:ZOMI	LIVESTOCK SERVICES			0.030		0.030
407.11	BABI	LIVESTOCK SERVICES			0.236		0.236
407.12	TOEBI	LIVESTOCK SERVICES			0.020		0.020
408.01	DZ:WANG	LIVESTOCK SERVICES			8.668	2.459	11.127
408.02	GWG:BJE	LIVESTOCK SERVICES			0.022		0.022
408.03	GWG:DANGCHU	LIVESTOCK SERVICES			0.030	0.060	0.090
408.04	GWG:DAGA	LIVESTOCK SERVICES			0.015		0.015

AU CODE	ADMINISTRATIVE UNIT	PROGRAMME	EXPENDITURE (Nu. in millions)				TOTAL
			CURRENT	CAPITAL	LENDING	REPAY	
408.06	GWG:GASETSHO G	LIVESTOCK SERVICES	0.020	0.023			0.043
408.08	GWG:KAZHI	LIVESTOCK SERVICES		0.030			0.030
408.11	GWG:PHANGYUL	LIVESTOCK SERVICES	0.020				0.020
408.12	GWG:PHOBJI	LIVESTOCK SERVICES	0.020				0.020
408.13	GWG:RUEPISA	LIVESTOCK SERVICES	0.020				0.020
408.14	GWG:SEPHU	LIVESTOCK SERVICES	0.035	1.351			1.386
409.01	DZ:BUMTHANG	LIVESTOCK SERVICES	5.387	2.271			7.658
409.02	GWG:CHHOEK	LIVESTOCK SERVICES	0.050				0.050
409.03	GWG:CHHUME	LIVESTOCK SERVICES	0.010	0.150			0.160
409.04	GWG:TANG	LIVESTOCK SERVICES	0.035				0.035
409.05	GWG:URA	LIVESTOCK SERVICES	0.010	0.035			0.045
410.01	DAS	LIVESTOCK SERVICES	9.235	3.286			12.521
410.02	BG	LIVESTOCK SERVICES	0.010	0.030			0.040
410.03	CG	LIVESTOCK SERVICES	0.015	0.032			0.047
410.04	DG	LIVESTOCK SERVICES	0.008	0.100			0.108
410.05	DG	LIVESTOCK SERVICES	0.010	0.039			0.049
410.07	GG	LIVESTOCK SERVICES	0.010	0.210			0.220
410.08	HG	LIVESTOCK SERVICES	0.010	0.042			0.052
410.12	S/TARG	LIVESTOCK SERVICES	0.018	0.100			0.118
410.13	SZG	LIVESTOCK SERVICES		0.044			0.044
410.14	SING	LIVESTOCK SERVICES	0.015	0.010			0.025
410.16	UG	LIVESTOCK SERVICES		0.042			0.042
410.17	GWG:TTHANG	LIVESTOCK SERVICES	0.010	0.022			0.032
411.01	DZ:ZD	LIVESTOCK SERVICES	5.786	1.213			6.999
411.03	GWG:BG	LIVESTOCK SERVICES	0.011				0.011

AU CODE	ADMINISTRATIVE UNIT	PROGRAMME	EXPENDITURE (Nu. in millions)				TOTAL
			CURRENT	CAPITAL	LENDING	REPAY	
411.06	GWG:PG	LIVESTOCK SERVICES		0.160			0.160
411.08	GWG:TG	LIVESTOCK SERVICES		0.037			0.037
411.09	GWG:GG	LIVESTOCK SERVICES		0.109			0.109
412.01	DZ:TRONGSA	LIVESTOCK SERVICES	5.123	2.705			7.828
412.02	GWG:DRASTE	LIVESTOCK SERVICES	0.010	0.085			0.095
412.03	GWG:KORPHU	LIVESTOCK SERVICES	0.009	0.036			0.045
412.04	GWG:LANGTH	LIVESTOCK SERVICES	0.020	0.035			0.055
412.05	GWG:NUBI	LIVESTOCK SERVICES	0.017	0.029			0.046
412.06	GWG:TANGBI	LIVESTOCK SERVICES	0.027	0.327			0.354
413.01	DZ:DAL	LIVESTOCK SERVICES	4.620	5.526			10.146
413.09	GWG:TGA	LIVESTOCK SERVICES	0.015	0.128			0.143
414.01	DZ:MONGAR	LIVESTOCK SERVICES	8.122	5.506			13.627
414.05	GWG:DRAMETSE	LIVESTOCK SERVICES		0.072			0.072
414.07	GWG:GONGDUE	LIVESTOCK SERVICES		0.060			0.060
414.08	GWG:JURMEY	LIVESTOCK SERVICES		0.020			0.020
414.09	GWG:KENGKHAR	LIVESTOCK SERVICES		0.040			0.040
414.10	GWG:MONGAR	LIVESTOCK SERVICES		0.062			0.062
414.12	GWG:SALENG	LIVESTOCK SERVICES		0.010			0.010
414.14	GWG:ILAMBI GE	LIVESTOCK SERVICES		0.164			0.164
414.17	GWG:TSAMANG	LIVESTOCK SERVICES		0.354			0.354
415.01	DZ:PEMAGATSHEL	LIVESTOCK SERVICES	7.010	2.246			9.256
416.01	DZ:DASJ	LIVESTOCK SERVICES	7.152	5.835			12.987
416.10	GWG:OG	LIVESTOCK SERVICES		0.151			0.151
417.01	DZ	LIVESTOCK SERVICES	10.280	25.325			35.605

AU CODE	ADMINISTRATIVE UNIT	PROGRAMME	EXPENDITURE (Nu. in millions)				TOTAL
			CURRENT	CAPITAL	LENDING	REPAY	
417.02	GWG:BARTSHAM	LIVESTOCK SERVICES	0.035	0.950			0.985
417.03	GWG:BIDUNG	LIVESTOCK SERVICES	0.020	0.350			0.370
417.04	GWG:KANGLUNG	LIVESTOCK SERVICES		0.400			0.400
417.05	GWG:KANGPARA	LIVESTOCK SERVICES		0.210			0.210
417.06	GWG:KHALING	LIVESTOCK SERVICES	0.009	0.392			0.400
417.07	GWG:LUMANG	LIVESTOCK SERVICES		3.190			3.190
417.08	GWG:MERAK	LIVESTOCK SERVICES		1.120			1.120
417.10	GWG:PHONGMEY	LIVESTOCK SERVICES	0.020	0.135			0.155
417.11	GWG:RADHI	LIVESTOCK SERVICES	0.013	0.170			0.183
417.12	GWG:SAKTEN	LIVESTOCK SERVICES		0.687			0.687
417.13	GWG:SAMKHAR	LIVESTOCK SERVICES		0.210			0.210
417.14	GWG:SHONGPHU	LIVESTOCK SERVICES	0.020	0.800			0.820
417.15	GWG:THRIMSHING	LIVESTOCK SERVICES		1.286			1.286
417.16	GWG:UZORONG	LIVESTOCK SERVICES	0.015	0.570			0.585
417.17	GWG:YANGNEER	LIVESTOCK SERVICES	0.015	0.590			0.605
418.01	DZ:THIMPHU	LIVESTOCK SERVICES	6.761	9.343			16.104
418.03	GWG:CHANG	LIVESTOCK SERVICES	0.056	0.245			0.301
418.04	GWG:DAGALA	LIVESTOCK SERVICES	0.020	0.155			0.175
418.05	GWG:GAYNEY	LIVESTOCK SERVICES	0.015	0.055			0.070
418.06	GWG:KAWANG	LIVESTOCK SERVICES	0.020	0.216			0.236
418.07	GWG:LINGSH	LIVESTOCK SERVICES	0.010	0.200			0.210
418.08	GWG:MEWANG	LIVESTOCK SERVICES	0.020	0.440			0.460
418.09	GWG:NARO	LIVESTOCK SERVICES		0.180			0.180
418.10	GWG:SOE	LIVESTOCK SERVICES	0.010	0.203			0.213

AU CODE	ADMINISTRATIVE UNIT	PROGRAMME	EXPENDITURE (Nu. in millions)				TOTAL
			CURRENT	CAPITAL	LENDING	REPAY	
419.01	DZ:GADZONG	LIVESTOCK SERVICES	2.809	3.340			6.149
419.02	GWG:KHAME	LIVESTOCK SERVICES	0.018	0.065			0.083
419.03	GWG:KHAOE	LIVESTOCK SERVICES	0.028	0.030			0.058
419.04	GWG:LAYA	LIVESTOCK SERVICES	0.029	0.030			0.059
419.05	GWG:LUNANA	LIVESTOCK SERVICES	0.025				0.025
420.01	DZ:YANGTSE	LIVESTOCK SERVICES	4.912	4.614			9.526
420.02	GWG: BUMDE	LIVESTOCK SERVICES		0.065			0.065
420.04	GWG: KHAMD	LIVESTOCK SERVICES	0.010	0.125			0.135
420.05	GWG: RAMJA	LIVESTOCK SERVICES		0.042			0.042
420.06	GWG: TOETS	LIVESTOCK SERVICES	0.020	0.228			0.248
420.09	GWG: YANGT	LIVESTOCK SERVICES	0.020	0.120			0.140
		Total Livestock Services	327.879	324.639			652.518
		Total of RNR Services	1,374.225	1,715.041			3,089.266
							-
Fuel & Energy Services							-
206.01	MEA	ENERGY SERVICES	50.094	776.029			826.123
		Total of Fuel & Energy Services	50.094	776.029			826.123
							-
Mining, Manufacturing & Industries Services							-
206.01	MEA	GENERAL ADM AND DIRECTION SERVICES	53.705	18.865			72.570
206.01	MEA	GEOLOGY AND MINES SERVICES	72.044	11.737			83.781
206.01	MEA	INDUSTRIES SERVICES	20.114	29.989			50.103
		Total of Mining, Manufacturing & Industries Services	145.863	60.592			206.454
							-
Transport & Communication Services							-
Transportation Services							-
208.01	MoWHS	ROADS & BRIDGES SERVICES	245.817	3,104.995			3,350.812
209.01	MoIC	CIVIL AVIATION SERVICES	44.252	56.780			101.032

AU CODE	ADMINISTRATIVE UNIT	PROGRAMME	EXPENDITURE (Nu. in millions)				TOTAL
			CURRENT	CAPITAL	LENDING	REPAY	
409.03	GWG:CHHUME	ROADS & BRIDGES SERVICES		0.446			0.446
209.01	MoIC	ROAD SAFETY AND TRANSPORT SERVICES	34.992	43.939			78.930
401.04	GWG:CHG	ROADS & BRIDGES SERVICES		0.195			0.195
401.05	GWG:DAG	ROADS & BRIDGES SERVICES		0.193			0.193
401.08	GWG:DUG	ROADS & BRIDGES SERVICES		0.074			0.074
401.10	GWG:MEG	ROADS & BRIDGES SERVICES		0.159			0.159
401.11	GWG:PLG	ROADS & BRIDGES SERVICES		0.575			0.575
401.12	GWG:BLG	ROADS & BRIDGES SERVICES		0.381			0.381
402.02	GWG:BJE	ROADS & BRIDGES SERVICES		3.570			3.570
402.03	GWG:KSH	ROADS & BRIDGES SERVICES		0.281			0.281
402.05	GWG:SAM	ROADS & BRIDGES SERVICES		0.429			0.429
402.06	GWG:USE	ROADS & BRIDGES SERVICES		0.554			0.554
403.06	GWG:LAN	ROADS & BRIDGES SERVICES		0.333			0.333
403.07	GWG:LUN	ROADS & BRIDGES SERVICES		0.072			0.072
403.09	GWG:SHA	ROADS & BRIDGES SERVICES		0.511			0.511
403.10	GWG:TSE	ROADS & BRIDGES SERVICES		0.200			0.200
404.03	GWG:BIRU	ROADS & BRIDGES SERVICES		0.114			0.114
404.06	GWG:DEN	ROADS & BRIDGES SERVICES		0.092			0.092
404.07	GWG:DOR	ROADS & BRIDGES SERVICES		0.034			0.034
405.03	GWG:DUG	ROADS & BRIDGES SERVICES		0.029			0.029
405.09	GWG:PAT	ROADS & BRIDGES SERVICES		0.320			0.320
405.11	GWG:SHG	ROADS & BRIDGES SERVICES		0.015			0.015
405.13	GWG:TGR	ROADS & BRIDGES SERVICES		0.090			0.090
406.02	GWG:DOR	ROADS & BRIDGES SERVICES		0.670			0.670

AU CODE	ADMINISTRATIVE UNIT	PROGRAMME	EXPENDITURE (Nu. in millions)				TOTAL
			CURRENT	CAPITAL	LENDING	REPAY	
406.08	GWG:AJA	ROADS & BRIDGES SERVICES		0.400			0.400
406.12	GWG:TEZA	ROADS & BRIDGES SERVICES		0.023			0.023
406.15	GWG:NICHULA	ROADS & BRIDGES SERVICES		0.405			0.405
407.02	GWG:CHHU	ROADS & BRIDGES SERVICES					-
407.12	TOEBI	ROADS & BRIDGES SERVICES		0.130			0.130
408.08	GWG:KAZHI	ROADS & BRIDGES SERVICES		0.098			0.098
408.09	GWG:NAHI	ROADS & BRIDGES SERVICES		0.075			0.075
408.13	GWG:RUEPISA	ROADS & BRIDGES SERVICES		0.110			0.110
409.02	GWG:CHHOEK	ROADS & BRIDGES SERVICES		1.880			1.880
409.04	GWG:TANG	ROADS & BRIDGES SERVICES		0.337			0.337
409.05	GWG:URA	ROADS & BRIDGES SERVICES		0.024			0.024
410.03	CG	ROADS & BRIDGES SERVICES		0.160			0.160
410.07	GG	ROADS & BRIDGES SERVICES		0.400			0.400
410.09	JG	ROADS & BRIDGES SERVICES		0.361			0.361
410.14	SING	ROADS & BRIDGES SERVICES		0.226			0.226
411.03	GWG:BG	ROADS & BRIDGES SERVICES		0.596			0.596
411.06	GWG:PG	ROADS & BRIDGES SERVICES		0.314			0.314
411.08	GWG:TG	ROADS & BRIDGES SERVICES		0.329			0.329
411.09	GWG:GG	ROADS & BRIDGES SERVICES		0.374			0.374
412.04	GWG:LANGTH	ROADS & BRIDGES SERVICES		0.100			0.100
413.01	DZ:DAL	ROADS & BRIDGES SERVICES		1.315			1.315
413.03	GWG:JGA	ROADS & BRIDGES SERVICES		0.683			0.683
413.04	GWG:KHO-GA	ROADS & BRIDGES SERVICES		3.352			3.352
413.05	GWG:KUR-GA	ROADS & BRIDGES SERVICES		0.523			0.523

AU CODE	ADMINISTRATIVE UNIT	PROGRAMME	EXPENDITURE (Nu. in millions)				TOTAL
			CURRENT	CAPITAL	LENDING	REPAY	
414.05	GWG:DRAMETSE	ROADS & BRIDGES SERVICES		0.113			0.113
414.07	GWG:GONGDUE	ROADS & BRIDGES SERVICES		1.134			1.134
414.09	GWG:KENGKHAR	ROADS & BRIDGES SERVICES	0.200				0.200
414.13	GWG:SHERIMUNG	ROADS & BRIDGES SERVICES		0.180			0.180
414.14	GWG:LAMBI GE	ROADS & BRIDGES SERVICES		0.001			0.001
414.16	GWG:TSAKALING	ROADS & BRIDGES SERVICES	0.112				0.112
415.02	GWG:CHONG	ROADS & BRIDGES SERVICES		0.031			0.031
415.04	GWG:DUNG	ROADS & BRIDGES SERVICES		0.046			0.046
415.05	GWG:KHA	ROADS & BRIDGES SERVICES	0.046				0.046
415.11	NANONG	ROADS & BRIDGES SERVICES		1.520			1.520
416.07	GWG:LAJURI	ROADS & BRIDGES SERVICES		0.177			0.177
416.08	GWG:MG	ROADS & BRIDGES SERVICES	0.247				0.247
416.10	GWG:OG	ROADS & BRIDGES SERVICES		1.376			1.376
416.12	GWG:SERTHI	ROADS & BRIDGES SERVICES		0.175			0.175
417.05	GWG:KANGPARA	ROADS & BRIDGES SERVICES	1.034				1.034
417.07	GWG:LUMANG	ROADS & BRIDGES SERVICES		0.100			0.100
417.08	GWG:MERAK	ROADS & BRIDGES SERVICES		0.101			0.101
417.11	GWG:RADHI	ROADS & BRIDGES SERVICES	0.500				0.500
417.12	GWG:SAKTEN	ROADS & BRIDGES SERVICES		0.650			0.650
417.16	GWG:UZDRONG	ROADS & BRIDGES SERVICES		0.419			0.419
418.04	GWG:DAGALA	ROADS & BRIDGES SERVICES	0.246				0.246
418.07	GWG:LINGSH	ROADS & BRIDGES SERVICES		0.505			0.505
418.09	GWG:NARO	ROADS & BRIDGES SERVICES		0.550			0.550
418.10	GWG:SOE	ROADS & BRIDGES SERVICES		0.381			0.381

AU CODE	ADMINISTRATIVE UNIT	PROGRAMME	EXPENDITURE (Nu. in millions)				TOTAL
			CURRENT	CAPITAL	LENDING	REPAY	
419.03	GWG:KHATOE	ROADS & BRIDGES SERVICES		0.130			0.130
419.05	GWG:LUNANA	ROADS & BRIDGES SERVICES		0.341			0.341
420.02	GWG: BUMDE	ROADS & BRIDGES SERVICES		0.349			0.349
420.06	GWG: TOETS	ROADS & BRIDGES SERVICES		0.486			0.486
420.07	GWG: TONGS	ROADS & BRIDGES SERVICES		0.030			0.030
		Total of Transportation Services	3,238.314		-		3,563.507
							-
128.01	BICMA	GENERAL ADMINISTRATION AND DIRECTION SERVICES	11.881	190.582			202.462
209.01	MoIC	INFORMATION AND TECHNOLOGY SERVICES	24.094	254.575			278.669
209.01	MoIC	INFORMATION AND MEDIA SERVICES	5.759	12.919			18.678
209.01	MoIC	GENERAL ADMINISTRATION AND DIRECTION SERVICES	28.777	12.321			41.098
		Total of Communication Services	70.511	470.397	-		540.908
		Total of Transportation & Communication Services	395.704	3,708.711	-		4,104.415
							-
133.01	TCB	GENERAL ADMINISTRATION AND DIRECTION SERVICES	32.783	96.453			129.236
206.01	MEA	TRADE SERVICES	12.585	3.059			15.644
212.01	MoLHR	GENERAL ADMINISTRATION AND DIRECTION SERVICES	19.434	1.712			21.146
212.01	MoLHR	HUMAN RESOURCES SERVICES	106.194	131.980			238.174
212.01	MoLHR	DEPARTMENT OF OCCUPATIONAL STANDARDS	4.456	8.162			12.619
212.01	MoLHR	LABOUR SERVICES	9.791	5.649			15.440
212.01	MoLHR	EMPLOYMENT SERVICES	14.104	23.104			37.209
		Total of Other Economic Services	199.347	270.120	-		469.467
		GRAND TOTAL	12,902.684	12,929.143	1,471.826	2,735.525	30,039.178

Schedule 6: SCHEDULE OF NON-REVENUE DEPOSITS DURING THE FY 2009-2010

Sl.No.	Branch Name	Nu. in million
1	BUMTHANG	1.124
2	DAGANA	2.338
5	GELEPHU	3.992
6	HA	1.603
7	LHUENTSE	1.542
8	MONGAR	15.668
9	PARO	2.412
10	PEMA GATSHEL	3.970
11	PHUENTSHOLING	4.578
12	PUNAKHA	8.571
13	SAMDRUP JONGKHAR	6.405
14	SAMTSE	13.429
15	SARPANG	57.946
17	TASHI YANGTSE	3.359
18	TASHIGANG	12.626
19	THIMPHU	648.289
21	TRONGSA	60.828
22	TSIMASHAM	6.388
23	TSIRANG	3.583
24	WANGDUE PHODRANG	25.419
25	ZHEMGANG	5.265
Total		889.335

**Schedule 7: SCHEDULE OF OTHER RECOVERIES AND REMITTANCES FOR THE
FY 2009-2010**

AU Code	Administrative Unit	Recoveries	Remittances	Net
101.01	HIS MAJESTY'S SECRETARIAT (4TH KING)	1.269	1.269	0.000
102.01	NATIONAL ASSEMBLY OF BHUTAN	10.077	10.360	-0.283
103.01	NATIONAL COUNCIL OF BHUTAN	6.160	6.160	0.000
104.01	COUNCIL FOR RELIGIOUS AFFAIRS	1.545	1.545	0.000
106.01	JUDICIARY	25.235	25.270	-0.035
107.01	GROSS NATIONAL HAPPINESS COMMISSION	3.435	3.683	-0.249
108.01	ROYAL AUDIT AUTHORITY	13.786	13.788	-0.002
109.01	ROYAL CIVIL SERVICE COMMISSION	3.945	3.945	0.000
111.01	BHUTAN OLYMPIC COMMITTEE	1.020	1.020	0.000
114.01	NATIONAL ENVIRONMENT COMMISSION	2.486	2.493	-0.006
115.01	ROYAL INSTITUTE OF MANAGEMENT	5.317	5.317	0.000
116.01	CENTRE FOR BHUTAN STUDIES	0.821	0.821	0.000
118.01	CABINET SECRETARIAT	1.636	1.636	0.000
120.01	OFFICE OF THE ATTORNEY GENERAL	1.777	1.756	0.021
121.01	ROYAL UNIVERSITY OF BHUTAN	49.633	51.084	-1.450
122.01	NATIONAL STATISTICAL BUREAU	2.570	2.565	0.005
123.01	OFFICE OF THE ANTI-CORRUPTION COMMISSION	2.282	2.282	0.000
124.01	OFFICE OF THE ELECTION COMMISSION	2.313	2.313	0.000
126.01	BHUTAN NARCOTIC CONTROL AGENCY	0.689	0.689	0.000
127.01	HIS MAJESTY'S SECRETARIAT	1.825	1.825	0.000
128.01	BHUTAN INFORMATION COMMN. MEDIA AUTHORITY	1.319	1.319	0.000
129.01	DZONGKHA DEVELOPMENT COMMISSION	1.734	1.923	-0.189
130.01	NATIONAL LAND COMMISSION	11.271	11.298	-0.027
131.01	THIMPHU THROMDEY	64.707	64.707	0.000
132.01	DRUG REGULATORY AUTHORITY	0.762	0.762	0.000
133.01	TOURISM COUNCIL OF BHUTAN	3.357	3.343	0.014
134.01	NATIONAL COMMISSION FOR WOMEN AND CHILDREN	0.434	0.434	0.000
135.01	ROYAL EDUCATION COUNCIL	0.253	0.297	-0.044
201.01	MINISTRY OF HOME AND CULTURAL AFFAIRS	153.458	154.950	-1.492
202.01	MINISTRY OF FINANCE	57.707	57.625	0.083
203.01	MINISTRY OF FOREIGN AFFAIRS	9.039	18.433	-9.395
205.01	MINISTRY OF AGRICULTURE	129.536	130.540	-1.004
206.01	MINISTRY OF ECONOMIC AFFAIRS	25.742	26.181	-0.439
208.01	MINISTRY OF WORKS AND HUMAN SETTLEMENT	63.291	52.588	10.703
209.01	MINISTRY OF INFORMATION AND COMMUNICATIONS	19.644	21.161	-1.516
210.01	MINISTRY OF HEALTH	66.345	66.146	0.199
211.01	MINISTRY OF EDUCATION	18.547	18.179	0.367
212.01	MINISTRY OF LABOUR AND HUMAN RESOURCES	18.087	18.024	0.063

AU Code	Administrative Unit	Recoveries	Remittances	Net
401.00	DZONGKHAG CHHUKHA CONSOLIDATED	52.819	51.755	1.063
402.00	DZONGKHAG HAA CONSOLIDATED	19.765	19.770	-0.004
403.00	DZONGKHAG PARO CONSOLIDATED	43.676	43.800	-0.125
404.00	DZONGKHAG SAMTSE CONSOLIDATED	39.122	39.308	-0.186
405.00	DZONGKHAG TSIRANG CONSOLIDATED	24.166	24.224	-0.057
406.00	DZONGKHAG DAGANA CONSOLIDATED	27.282	27.259	0.022
407.00	DZONGKHAG PUNAKHA CONSOLIDATED	35.723	35.747	-0.024
408.00	DZONGKHAG WANGDUE PHODRANG CONSOLIDATED	35.854	35.838	0.015
409.00	DZONGKHAG BUMTHANG CONSOLIDATED	23.889	23.847	0.043
410.00	DZONGKHAG SARPANG CONSOLIDATED	37.452	37.771	-0.319
411.00	DZONGKHAG ZHEMGANG CONSOLIDATED	25.126	25.167	-0.041
412.00	DZONGKHAG TRONGSA CONSOLIDATED	22.564	21.154	1.410
413.00	DZONGKHAG LHUENTSE CONSOLIDATED	20.783	20.838	-0.055
414.00	DZONGKHAG MONGAR CONSOLIDATED	33.889	33.669	0.219
415.00	DZONGKHAG PEMAGATSHEL CONOSLIDATED	25.497	25.563	-0.066
416.00	DZONGKHAG SAMDRUP JONGKHAR CONSOLIDATED	21.903	21.982	-0.079
417.00	DZONGKHAG TRASHIGANG CONSOLIDATED	42.563	42.149	0.414
418.00	DZONGKHAG THIMPHU CONSOLIDATED	18.458	19.313	-0.855
419.00	DZONGKHAG GASA CONSOLIDATED	7.663	7.686	-0.023
420.00	DZONGKHAG TRASHIYANGTSE CONSOLIDATED	22.716	22.732	-0.016
	TOTAL	1,363.968	1,367.306	-3.337

**Schedule 8: SCHEDULE OF REVENUE RECEIPTS AND REMITTANCES FOR THE
FY 2009-2010**

AU Code	Administrative Unit	Receipts	Remittances	Net
101.01	HIS MAJESTY'S SECRETARIAT (4TH KING)	1.290	1.290	0.000
102.01	NATIONAL ASSEMBLY OF BHUTAN	4.887	4.887	0.000
103.01	NATIONAL COUNCIL OF BHUTAN	3.361	3.361	0.000
104.01	COUNCIL FOR RELIGIOUS AFFAIRS	1.688	1.688	0.000
106.01	JUDICIARY	6.678	6.675	0.002
107.01	GROSS NATIONAL HAPPINESS COMMISSION	2.036	2.034	0.002
108.01	ROYAL AUDIT AUTHORITY	4.393	4.393	0.000
109.01	ROYAL CIVIL SERVICE COMMISSION	1.410	1.410	0.000
111.01	BHUTAN OLYMPIC COMMITTEE	0.685	0.685	0.000
114.01	NATIONAL ENVIRONMENT COMMISSION	1.569	1.572	-0.003
115.01	ROYAL INSTITUTE OF MANAGEMENT	2.497	2.497	0.000
116.01	CENTRE FOR BHUTAN STUDIES	0.530	0.530	0.000
118.01	CABINET SECRETARIAT	1.261	1.261	0.000
120.01	OFFICE OF THE ATTORNEY GENERAL	0.747	0.746	0.001
121.01	ROYAL UNIVERSITY OF BHUTAN	28.313	28.313	0.000
122.01	NATIONAL STATISTICAL BUREAU	1.284	1.284	0.000
123.01	OFFICE OF THE ANTI-CORRUPTION COMMISSION	1.197	1.197	0.000
124.01	OFFICE OF THE ELECTION COMMISSION	1.055	1.055	0.000
126.01	BHUTAN NARCOTIC CONTROL AGENCY	0.261	0.261	0.000
127.01	HIS MAJESTY'S SECRETARIAT	2.114	2.113	0.001
128.01	BHUTAN INFORMATION COMMN. MEDIA AUTHORITY	0.605	0.605	0.000
129.01	DZONGKHA DEVELOPMENT COMMISSION	0.799	0.799	0.000
130.01	NATIONAL LAND COMMISSION	6.094	6.094	0.000
131.01	THIMPHU THROMDEY	20.507	20.507	0.000
132.01	DRUG REGULATORY AUTHORITY	0.269	0.269	0.000
133.01	TOURISM COUNCIL OF BHUTAN	3.544	3.541	0.004
134.01	NATIONAL COMMISSION FOR WOMEN AND CHILDREN	0.280	0.280	0.000
135.01	ROYAL EDUCATION COUNCIL	0.944	0.944	0.000

AU Code	Administrative Unit	Receipts	Remittances	Net
201.01	MINISTRY OF HOME AND CULTURAL AFFAIRS	19.256	19.256	0.000
202.01	MINISTRY OF FINANCE	17.358	17.358	0.000
203.01	MINISTRY OF FOREIGN AFFAIRS	6.877	6.877	0.000
205.01	MINISTRY OF AGRICULTURE	48.521	48.505	0.016
206.01	MINISTRY OF ECONOMIC AFFAIRS	16.986	16.979	0.007
208.01	MINISTRY OF WORKS AND HUMAN SETTLEMENT	89.263	89.216	0.047
209.01	MINISTRY OF INFORMATION AND COMMUNICATIONS	14.478	14.474	0.004
210.01	MINISTRY OF HEALTH	41.143	41.142	0.001
211.01	MINISTRY OF EDUCATION	10.977	10.976	0.001
212.01	MINISTRY OF LABOUR AND HUMAN RESOURCES	7.966	7.945	0.021
401.00	DZONGKHAG CHHUKHA CONSOLIDATED	23.308	23.308	0.000
402.00	DZONGKHAG HAA CONSOLIDATED	5.788	5.788	0.000
403.00	DZONGKHAG PARO CONSOLIDATED	14.315	14.313	0.001
404.00	DZONGKHAG SAMTSE CONSOLIDATED	16.335	16.335	0.000
405.00	DZONGKHAG TSIRANG CONSOLIDATED	9.894	9.894	0.000
406.00	DZONGKHAG DAGANA CONSOLIDATED	10.523	10.522	0.001
407.00	DZONGKHAG PUNAKHA CONSOLIDATED	13.159	13.159	0.000
408.00	DZONGKHAG WANGDUE PHODRANG CONSOLIDATED	11.987	11.987	0.001
409.00	DZONGKHAG BUMTHANG CONSOLIDATED	7.563	7.563	0.000
410.00	DZONGKHAG SARPANG CONSOLIDATED	13.640	13.640	0.000
411.00	DZONGKHAG ZHEMGANG CONSOLIDATED	10.900	10.900	0.000
412.00	DZONGKHAG TRONGSA CONSOLIDATED	8.179	8.179	0.000
413.00	DZONGKHAG LHUENTSE CONSOLIDATED	9.804	9.804	0.000
414.00	DZONGKHAG MONGAR CONSOLIDATED	17.769	17.769	0.000
415.00	DZONGKHAG PEMAGATSHEL CONOSLIDATED	11.666	11.666	0.000
416.00	DZONGKHAG SAMDRUP JONGKHAR CONSOLIDATED	9.529	9.529	0.000

AU Code	Administrative Unit	Receipts	Remittances	Net
417.00	DZONGKHAG TRASHIGANG CONSOLIDATED	20.597	20.597	0.000
418.00	DZONGKHAG THIMPHU CONSOLIDATED	6.548	6.548	0.000
419.00	DZONGKHAG GASA CONSOLIDATED	2.490	2.490	0.000
420.00	DZONGKHAG TRASHIYANGTSE CONSOLIDATED	8.783	8.783	0.000
	TOTAL	605.900	605.792	0.108

**Schedule 9: SCHEDULE OF MISCELLANEOUS RECEIPTS AND PAYMENTS FOR THE
FY 2009-2010**

AU Code	Administrative Unit Name	Receipts	Payments	Net
101.01	HIS MAJESTY'S SECRETARIAT (4TH KING)	0.000	0.015	-0.015
102.01	NATIONAL ASSEMBLY OF BHUTAN	0.189	0.746	-0.558
103.01	NATIONAL COUNCIL OF BHUTAN	0.572	1.371	-0.800
104.01	COUNCIL FOR RELIGIOUS AFFAIRS	1.738	9.893	-8.155
106.01	JUDICIARY	0.256	9.298	-9.042
107.01	GROSS NATIONAL HAPPINESS COMMISSION	1.036	2.806	-1.770
108.01	ROYAL AUDIT AUTHORITY	1.604	6.334	-4.730
109.01	ROYAL CIVIL SERVICE COMMISSION	1.452	5.505	-4.053
111.01	BHUTAN OLYMPIC COMMITTEE	0.000	2.986	-2.986
114.01	NATIONAL ENVIRONMENT COMMISSION	2.132	5.534	-3.402
115.01	ROYAL INSTITUTE OF MANAGEMENT	0.002	3.099	-3.097
116.01	CENTRE FOR BHUTAN STUDIES	0.000	0.689	-0.689
118.01	CABINET SECRETARIAT	0.870	3.796	-2.926
120.01	OFFICE OF THE ATTORNEY GENERAL	0.000	0.143	-0.143
121.01	ROYAL UNIVERSITY OF BHUTAN	16.964	46.306	-29.342
122.01	NATIONAL STATISTICAL BUREAU	0.029	2.159	-2.130
123.01	OFFICE OF THE ANTI-CORRUPTION COMMISSION	0.263	2.813	-2.550
124.01	OFFICE OF THE ELECTION COMMISSION	0.000	1.499	-1.499
126.01	BHUTAN NARCOTIC CONTROL AGENCY	0.008	1.006	-0.998
127.01	HIS MAJESTY'S SECRETARIAT	0.000	4.517	-4.517
129.01	DZONGKHA DEVELOPMENT COMMISSION	0.000	0.442	-0.442
130.01	NATIONAL LAND COMMISSION	3.042	61.463	-58.422
131.01	THIMPHU THROMDEY	0.033	5.964	-5.931
132.01	DRUG REGULATORY AUTHORITY	0.013	0.684	-0.671
133.01	TOURISM COUNCIL OF BHUTAN	30.910	53.996	-23.086
134.01	NATIONAL COMMISSION FOR WOMEN AND CHILDREN	0.006	0.098	-0.092
135.01	ROYAL EDUCATION COUNCIL	0.039	0.000	0.039
201.01	MINISTRY OF HOME AND CULTURAL AFFAIRS	3.337	68.957	-65.620
202.01	MINISTRY OF FINANCE	1.404	44.789	-43.385
203.01	MINISTRY OF FOREIGN AFFAIRS	45.316	49.923	-4.607
205.01	MINISTRY OF AGRICULTURE	17.928	155.976	-138.048
206.01	MINISTRY OF ECONOMIC AFFAIRS	9.319	21.732	-12.413
208.01	MINISTRY OF WORKS AND HUMAN SETTLEMENT	46.395	861.463	-815.068
209.01	MINISTRY OF INFORMATION AND COMMUNICATIONS	0.673	45.572	-44.899
210.01	MINISTRY OF HEALTH	7.254	146.244	-138.989
211.01	MINISTRY OF EDUCATION	4.008	49.010	-45.002
212.01	MINISTRY OF LABOUR AND HUMAN RESOURCES	1.890	33.096	-31.206
401.00	DZONGKHAG CHHUKHA CONSOLIDATED	4.590	36.763	-32.173

AU Code	Administrative Unit Name	Receipts	Payments	Net
402.00	DZONGKHAG HAA CONSOLIDATED	0.240	12.112	-11.872
403.00	DZONGKHAG PARO CONSOLIDATED	2.363	14.274	-11.911
404.00	DZONGKHAG SAMTSE CONSOLIDATED	3.174	36.062	-32.888
405.00	DZONGKHAG TSIRANG CONSOLIDATED	3.658	22.932	-19.274
406.00	DZONGKHAG DAGANA CONSOLIDATED	1.501	21.444	-19.943
407.00	DZONGKHAG PUNAKHA CONSOLIDATED	5.551	22.575	-17.023
408.00	DZONGKHAG WANGDUE PHODRANG CONSOLIDATED	0.406	19.921	-19.515
409.00	DZONGKHAG BUMTHANG CONSOLIDATED	0.000	11.537	-11.537
410.00	DZONGKHAG SARPANG CONSOLIDATED	6.612	23.845	-17.233
411.00	DZONGKHAG ZHEMGANG CONSOLIDATED	2.083	25.925	-23.842
412.00	DZONGKHAG TRONGSA CONSOLIDATED	1.848	14.324	-12.477
413.00	DZONGKHAG LHUENTSE CONSOLIDATED	0.033	16.680	-16.647
414.00	DZONGKHAG MONGAR CONSOLIDATED	0.900	22.049	-21.148
415.00	DZONGKHAG PEMAGATSHEL CONOSLIDATED	2.064	17.827	-15.762
416.00	DZONGKHAG SAMDRUP JONGKHAR CONSOLIDATED	1.067	21.406	-20.340
417.00	DZONGKHAG TRASHIGANG CONSOLIDATED	15.020	44.192	-29.172
418.00	DZONGKHAG THIMPHU CONSOLIDATED	1.746	26.931	-25.184
419.00	DZONGKHAG GASA CONSOLIDATED	0.015	5.395	-5.380
420.00	DZONGKHAG TRASHIYANGTSE CONSOLIDATED	2.040	23.513	-21.473
	TOTAL	253.592	2149.631	-1896.039

**Schedule 10: SCHEDULE OF RELEASES AGAINST DISHONOURED CHEQUES OF
FY 2009-2010**

SI No.	Account No.	Account Name	Nu. in million
1	202.01/2006	AFD, Ministry of Finance, Thimphu	0.030
2	204.01/2008	S/tainable land Mgt. Project, NSSC, MoA, Semtokha	0.025
3	204.01/2016	Ugyen Wangchuk Institute of Env. & Forestry Studies, L/Gompa	0.514
4	204.01/2018	Decentralised Rural Development Project, MoA	0.002
5	204.01/2024	Royal Manas National Park, Gelephu	0.020
6	402.01/1001	Dzongkhag Administration, Haa	0.020
7	402.01/1001	Dzongkhag Administration, Haa	0.081
8	403.01/1001	Dzongkhag Administration, Paro	0.011
9	405.01/1001	Dzongkhag Administration, Tsirang	0.001
10	418.01/1001	Dzongkhag Administration, Thimphu	0.008
11	208.01/2005	Vector-Borne Disease Control Programme, Gelephu	0.003
12	402.02/1001	Bjee Geog, Ha Dzongkhag	0.049
13	414.01/2001	Mongar Dzongkhag	0.049
14	402.03/1001	Kastho Geog, Ha Dzongkhag	0.121
15	402.05/1001	Sama Geog, Ha Dzongkhag	0.099
16	402.06/1001	Uesu Geog, Ha Dzongkhag	0.381
17	402.07/1001	Gakiling Geog, Haa Dzongkhag	0.274
18	402.02/1001	Sampheling Geog, Chhukha	0.001
19	413.03/1001	Jarey Geog, Lhuentse Dzongkhag	0.011
20	406.06/1001	Kana Geog, Dagana Dzongkhag	0.069
21	104.01/1001	National Council Secretariat, Thimphu	0.039
22	106.01/1010	District Court, Samtse	0.023
23	408.08/1001	Kashi Geog, Wangdue Phodrang Dzongkhag	0.017
24	408.03/1001	Dangchu Geog, Wangdue Phodrang Dzongkhag	0.008
25	106.01/1024	Dungkhag Court, Gelephu	0.047
26	408.12/1001	Phobjee Geog, Wangdue Phodrang Dzongkhag	0.001
27	408.13/1001	Roepa Geog, Wangdue Phodrang Dzongkhag	0.169
28	416.06/1001	Langchenphu Geog, Samdrup Jongkhar Dzongkhag	0.010
29	418.03/1001	Chang Geog, Thimphu Dzongkhag	0.288
30	417.06/1001	Khaling Geog, Trashigang	0.200
31	119.01/1001	Royal Institute of Management, Semtokha	0.001
32	120.01/1002	Sherubtse College, Kanglung	0.005
33	120.01/1004	College of Science and Technology	0.024
34	120.01/1004	College of Science and Technology	0.011
35	120.01/1005	National Institute of Education, Paro	0.006
36	108.01/1001	Anti-Corruption Commission	0.009

SI No.	Account No.	Account Name	Nu. in million
37	122.01/1001	Bhutan Narcotic Control Agency, Thimphu	0.017
38	122.01/1001	Bhutan Narcotic Control Agency, Thimphu	0.007
39	101.01/1001	His Majesty's Secretariat (5th King), Thimphu	1.108
40	115.01/1001	National Land Commission, Thimphu	0.023
41	126.01/1001	Tourism Council of Bhutan	0.011
42	201.01/1006	Department of Disaster Management, MoHCA, Thimphu	0.004
43	201.01/1007	Royal Bhutan Police, HQ	0.043
44	201.01/1007	Royal Bhutan Police, HQ	0.238
45	204.01/1003	Department of Livestock, MoA, Thimphu	0.001
46	204.01/1005	Council of RNR Research of Bhutan, CoRRB	0.001
47	204.01/2012	Project Facilitation Office, Khangma	0.006
48	204.01/2031	Department of Livestock, MoA, Thimphu	0.006
49	205.01/1001	Ministry of Trade & Economics Affairs, Thimphu	0.051
50	205.01/1001	Ministry of Trade & Economics Affairs, Thimphu	0.011
51	205.01/1005	Department of Industry, MTEA, Thimphu	0.012
52	205.01/1007	Regional Trade & Industry Office, MTI, Phuentsholing	0.003
53	206.01/1002	Department of Roads, Thimphu	0.001
54	206.01/1003	Department of Urban Development & Housing, MoWHS, T/phu	0.001
55	206.01/2007	Department of Energy, MoEA, Thimphu	0.010
56	207.01/1002	Department of Civil Aviation	2.467
57	205.01/1011	Dept. of Geology & Mines (Deposit Works), MTI, Thimphu	0.002
58	206.01/1009	Field Roads Maintenance Division, DOR, Lingmithang	0.062
59	202.01/1001	Ministry of Finance Secretariat, Thimphu	0.240
60	206.01/1011	Field Roads Maintenance Division, DOR, Thimphu	1.916
61	202.01/1004	Department of Revenue and Customs, MoF, Thimphu	0.164
62	202.01/1005	Department of National Properties	0.007
63	202.01/1005	Department of National Properties	0.059
64	208.01/1004	J.D.W. National Referral Hospital, Thimphu	0.055
65	208.01/2011	HRD Aids Project & Prevention Control Program	0.005
66	208.01/2016	International Assistance, Ministry of Health	0.100
67	202.01/1010	Regional Revenue & Customs Office, S/Jongkhar	0.024
68	202.01/1010	Regional Revenue & Customs Office, S/Jongkhar	0.011
69	208.01/1006	Central Regional Referral Hospital, Gelephu	0.010
70	208.01/1006	Central Regional Referral Hospital, Gelephu	0.002
71	208.01/1003	Medical Department	0.000
72	210.01/1012	Serzhong Vocational Training Institute, Gelephu, Sarpang	0.015
73	204.01/1007	National Biodiversity Centre, Serbithang	0.055

SI No.	Account No.	Account Name	Nu. in million
74	204.01/1012	S/tainable Fert. & Plant Nutrient Project, Semtokha	0.098
75	204.01/1013	Royal Vety. Epidemiology Centre, Serbithang	0.047
76	204.01/1016	National Livestock Breeding Programme, W/taba	0.010
77	204.01/1036	Sakten Wildlife Sanctuary, Trashigang	0.019
78	204.01/1040	Royal Manas National Park, Gelephu	0.011
79	204.01/1057	RNR-Research Centre, Jakar, Bumthang	0.013
80	206.01/1015	National Housing Development Corporation (NHDC)	0.053
		TOTAL	9.623

**Schedule 11: SCHEDULE OF ADVANCES AND SUSPENSE DURING THE
FY 2009 – 2010**

AU CODE	ADMINISTRATIVE UNIT	RECEIPTS	PAYMENTS	NET
101.01	HIS MAJESTY'S SECRETARIAT (4TH KING)	0.294	0.294	0.000
102.01	NATIONAL ASSEMBLY OF BHUTAN	8.322	6.198	2.125
103.01	NATIONAL COUNCIL OF BHUTAN	10.479	6.798	3.681
104.01	COUNCIL FOR RELIGIOUS AFFAIRS	359.354	357.420	1.934
106.01	JUDICIARY	96.693	241.557	-144.864
107.01	GROSS NATIONAL HAPPINESS COMMISSION	32.171	32.830	-0.659
108.01	ROYAL AUDIT AUTHORITY	17.168	16.673	0.495
109.01	ROYAL CIVIL SERVICE COMMISSION	8.226	8.976	-0.750
111.01	BHUTAN OLYMPIC COMMITTEE	16.157	13.301	2.856
114.01	NATIONAL ENVIRONMENT COMMISSION	18.541	16.313	2.227
115.01	ROYAL INSTITUTE OF MANAGEMENT	8.364	7.945	0.419
116.01	CENTRE FOR BHUTAN STUDIES	4.858	5.416	-0.558
118.01	CABINET SECRETARIAT	15.150	16.171	-1.021
120.01	OFFICE OF THE ATTORNEY GENERAL	0.597	0.585	0.012
121.01	ROYAL UNIVERSITY OF BHUTAN	99.289	138.637	-39.349
122.01	NATIONAL STATISTICAL BUREAU	11.107	11.001	0.105
123.01	OFFICE OF THE ANTI-CORRUPTION COMMISSION	10.751	14.470	-3.719
124.01	OFFICE OF THE ELECTION COMMISSION	13.127	13.613	-0.486
126.01	BHUTAN NARCOTIC CONTROL AGENCY	3.247	3.069	0.178
127.01	HIS MAJESTY'S SECRETARIAT	14.749	17.462	-2.714
128.01	BHUTAN INFORMATION COMMN. MEDIA AUTHORITY	1.431	1.438	-0.007
129.01	DZONGKHA DEVELOPMENT COMMISSION	2.928	3.009	-0.081
130.01	NATIONAL LAND COMMISSION	72.219	21.991	50.229
131.01	THIMPHU THROMDEY	8.917	13.477	-4.560
132.01	DRUG REGULATORY AUTHORITY	2.847	2.288	0.558
133.01	TOURISM COUNCIL OF BHUTAN	53.741	80.627	-26.886
134.01	NATIONAL COMMISSION FOR WOMEN AND CHILDREN	4.776	4.272	0.504
135.01	ROYAL EDUCATION COUNCIL	0.902	2.917	-2.015
201.01	MINISTRY OF HOME AND CULTURAL AFFAIRS	230.403	215.057	15.346
202.01	MINISTRY OF FINANCE	242.268	267.500	-25.233
203.01	MINISTRY OF FOREIGN AFFAIRS	49.164	58.122	-8.958
205.01	MINISTRY OF AGRICULTURE	475.998	392.280	83.718
206.01	MINISTRY OF ECONOMIC AFFAIRS	77.793	75.212	2.581
208.01	MINISTRY OF WORKS AND HUMAN SETTLEMENT	1,506.131	1,145.702	360.429
209.01	MINISTRY OF INFORMATION AND COMMUNICATIONS	294.497	398.973	-104.476

AU CODE	ADMINISTRATIVE UNIT	RECEIPTS	PAYMENTS	NET
210.01	MINISTRY OF HEALTH	520.480	442.387	78.093
211.01	MINISTRY OF EDUCATION	306.212	194.195	112.017
212.01	MINISTRY OF LABOUR AND HUMAN RESOURCES	63.777	40.762	23.015
401.00	DZONGKHAG CHHUKHA CONSOLIDATED	114.409	126.382	-11.973
402.00	DZONGKHAG HAA CONSOLIDATED	58.835	57.709	1.125
403.00	DZONGKHAG PARO CONSOLIDATED	75.193	76.862	-1.669
404.00	DZONGKHAG SAMTSE CONSOLIDATED	71.525	68.097	3.428
405.00	DZONGKHAG TSIRANG CONSOLIDATED	43.837	48.373	-4.535
406.00	DZONGKHAG DAGANA CONSOLIDATED	66.806	62.834	3.972
407.00	DZONGKHAG PUNAKHA CONSOLIDATED	61.028	75.727	-14.699
408.00	DZONGKHAG WANGDUE PHODRANG CONSOLIDATED	58.393	63.735	-5.341
409.00	DZONGKHAG BUMTHANG CONSOLIDATED	47.436	48.021	-0.585
410.00	DZONGKHAG SARPANG CONSOLIDATED	84.813	74.483	10.330
411.00	DZONGKHAG ZHEMGANG CONSOLIDATED	59.961	56.258	3.704
412.00	DZONGKHAG TRONGSA CONSOLIDATED	45.606	47.699	-2.093
413.00	DZONGKHAG LHUENTSE CONSOLIDATED	73.004	76.694	-3.690
414.00	DZONGKHAG MONGAR CONSOLIDATED	85.819	103.930	-18.111
415.00	DZONGKHAG PEMAGATSHEL CONOSLIDATED	65.177	81.090	-15.913
416.00	DZONGKHAG SAMDRUP JONGKHAR CONSOLIDATED	127.213	141.510	-14.297
417.00	DZONGKHAG TRASHIGANG CONSOLIDATED	186.950	170.068	16.883
418.00	DZONGKHAG THIMPHU CONSOLIDATED	49.345	35.276	14.070
419.00	DZONGKHAG GASA CONSOLIDATED	16.893	17.447	-0.554
420.00	DZONGKHAG TRASHIYANGTSE CONSOLIDATED	39.573	39.081	0.492
TOTAL		6,094.946	5,760.218	334.728

Schedule 12: OPENING AND CLOSING CASH BALANCE DURING THE FY 2009-2010

AU CODE	ADMINISTRATIVE UNIT	OPENING	CLOSING
106.01	JUDICIARY	0.395	0.004
107.01	GROSS NATIONAL HAPPINESS COMMISSION	0.008	0.000
109.01	ROYAL CIVIL SERVICE COMMISSION	0.258	0.000
115.01	ROYAL INSTITUTE OF MANAGEMENT	0.035	0.000
120.01	OFFICE OF THE ATTORNEY GENERAL	0.045	0.000
121.01	ROYAL UNIVERSITY OF BHUTAN	0.326	0.000
122.01	NATIONAL STATISTICAL BUREAU	0.009	0.000
123.01	OFFICE OF THE ANTI-CORRUPTION COMMISSION	0.001	0.000
126.01	BHUTAN NARCOTIC CONTROL AGENCY	0.000	0.000
129.01	DZONGKHA DEVELOPMENT COMMISSION	0.442	0.000
130.01	NATIONAL LAND COMMISSION	0.598	0.598
131.01	THIMPHU THROMDEY	0.034	0.000
132.01	DRUG REGULATORY AUTHORITY	0.062	0.000
201.01	MINISTRY OF HOME AND CULTURAL AFFAIRS	0.221	0.042
202.01	MINISTRY OF FINANCE	0.490	0.000
203.01	MINISTRY OF FOREIGN AFFAIRS	14.414	25.628
205.01	MINISTRY OF AGRICULTURE	4.826	0.318
206.01	MINISTRY OF ECONOMIC AFFAIRS	0.107	0.000
208.01	MINISTRY OF WORKS AND HUMAN SETTLEMENT	0.149	0.323
209.01	MINISTRY OF INFORMATION AND COMMUNICATIONS	1.403	0.000
210.01	MINISTRY OF HEALTH	0.595	0.000
211.01	MINISTRY OF EDUCATION	0.029	0.011
212.01	MINISTRY OF LABOUR AND HUMAN RESOURCES	0.321	0.000
401.00	DZONGKHAG CHHUKHA CONSOLIDATED	0.009	0.000
403.00	DZONGKHAG PARO CONSOLIDATED	0.356	0.000
404.00	DZONGKHAG SAMTSE CONSOLIDATED	0.531	-0.001
406.00	DZONGKHAG DAGANA CONSOLIDATED	0.168	0.173
408.00	DZONGKHAG WANGDUE PHODRANG CONSOLIDATED	0.104	0.000
409.00	DZONGKHAG BUMTHANG CONSOLIDATED	1.243	0.000
410.00	DZONGKHAG SARPANG CONSOLIDATED	0.296	0.000
411.00	DZONGKHAG ZHEMGANG CONSOLIDATED	0.000	0.000
412.00	DZONGKHAG TRONGSA CONSOLIDATED	0.229	0.000
413.00	DZONGKHAG LHUENTSE CONSOLIDATED	0.000	0.000
414.00	DZONGKHAG MONGAR CONSOLIDATED	0.002	0.000
416.00	DZONGKHAG SAMDRUP JONGKHAR CONSOLIDATED	0.000	0.000
417.00	DZONGKHAG TRASHIGANG CONSOLIDATED	0.317	0.082
418.00	DZONGKHAG THIMPHU CONSOLIDATED	0.011	0.000
419.00	DZONGKHAG GASA CONSOLIDATED	1.126	0.566
TOTAL		29.161	27.744

Schedule 13: SCHEDULE OF GOVERNMENT CURRENT DEPOSITS ACCOUNT
AS ON 30TH JUNE 2010

Sl.	Account Number	Operating Agency	Bank Branch	Balance as on 30th June 2010 (in Nu)
1	20700435068460022	Bhur Geog	Gelephu	58,224.88
2	20700435068710028	Chuzagang Geog	Gelephu	169,768.85
3	20700435068580024	Gelephu Geog	Gelephu	196,662.40
4	20700435068810022	Jigmecholing Geog	Gelephu	98,298.45
5	20700435068640024	Sershong Geog	Gelephu	291,247.49
6	20700435068520022	Umling Geog	Gelephu	106,847.44
7	20700435068350024	RRCO	Gelephu	1,123,907.64
8	20300435094100018	Gelephu Dungkhag Administration	Gelephu	176,620.00
9	20300435099920019	Ngangla Geog	Gelephu	30,093.16
10	20300435099930012	Phangkhar Geog	Gelephu	20,660.95
11	20300435099910015	Bjoka Geog	Gelephu	76,560.57
12	20300435099940016	Goshing Geog	Gelephu	46,334.94
13	20700435069010021	Royal Court of Justice	Gelephu	261,009.59
14	20700435068590028	BAFRA	Gelephu	1,081.29
15	20700435069500020	Panbang Dungkhag	Gelephu	10,508.70
16	20701464070870029	Naja Geog	Paro	94,647.00
17	20401464071270042	KR-II	Paro	3,409,932.50
18	20701464070970024	Horey Geog	Paro	7,234.84
19	20701464070990021	Shaba Geog	Paro	1,867.02
20	20701464071050021	Lungni Geog	Paro	70,650.12
21	20701464070950027	Dogar Geog	Paro	26,734.52
22	20701464071060025	Tsento Geog	Paro	80,438.78
23	20701464070960020	Dotey Geog	Paro	20,666.27
24	20701464070980028	Lango Geog	Paro	142,341.74
25	20701464071320024	Wangcha Geog	Paro	81,491.89
26	20701464071220029	Dobshari Geog	Paro	30,441.10
27	20701464071090026	Municipal Corporation	Paro	3,606,422.92
28	20701464071760027	RRCO	Paro	443,992.93
29	20701464071270028	AMC Paro (SBA)	Paro	7,586,638.24
30	20701464071260024	AMC KR-II 2007	Paro	18,391,587.00
31	20701464071480020	District Court	Paro	1,000.00
32	237	Dragten Geog	Trongsa	156,776.00
33	238	Korphu Geog	Trongsa	776,681.60

Sl.	Account Number	Operating Agency	Bank Branch	Balance as on 30th June 2010 (in Nu)
34	239	Langthel Geog	Trongsa	141,168.78
35	240	Nubi Geog	Trongsa	61,890.08
36	241	Tangbi Geog	Trongsa	23,128.15
37	22	District Court	Trongsa	1,846.68
38	20301975000110016	BAFRA	Lhuentse	1,073.18
39	20301975000160014	District Court	Lhuentse	65,976.00
40	83	Gangzoor Geog	Lhuentse	14,819.53
41	84	Jarey Geog	Lhuentse	79,764.72
42	85	Khoma Geog	Lhuentse	102,982.34
43	86	Kurtoe Geog	Lhuentse	102,770.62
44	87	Minjay Geog	Lhuentse	132,558.58
45	88	Menbi Geog	Lhuentse	238,512.70
46	89	Metsho Geog	Lhuentse	5,574.64
47	90	Tshenkhar Geog	Lhuentse	35,046.51
48	865	Samjong Thrimki Duensa	Samdrupjongkhar	1,252.41
49	903	Bakuli Geog	Samdrupjongkhar	309,875.50
50	904	Dalim Geog	Samdrupjongkhar	5,600.00
51	905	Dechheling Geog	Samdrupjongkhar	25,264.47
52	906	Gomdar Geog	Samdrupjongkhar	57,192.87
53	907	Hastinapur Geog	Samdrupjongkhar	59,350.76
54	908	Lauri Geog	Samdrupjongkhar	22,069.34
55	909	Martshala Geog	Samdrupjongkhar	1,657.06
56	910	Norbugang Geog	Samdrupjongkhar	74,034.82
57	911	Orong Geog	Samdrupjongkhar	5,716.84
58	912	Samrang Geog	Samdrupjongkhar	12,100.15
59	913	Serthi Geog	Samdrupjongkhar	16,143.27
60	914	RRCO	Samdrupjongkhar	2,718,013.92
61	934	Audit Recoveries	Samdrupjongkhar	1,014.20
62	1061	Deothang Geog	Samdrupjongkhar	6,296.44
63	1109	Wangphu Geog	Samdrupjongkhar	19,257.29
64	1127	Chokhorling Geog	Samdrupjongkhar	1,685.38
65	231	District Court	Haa	900.00
66	250	Bjee Geog	Haa	112,568.37
67	251	Katsho Geog	Haa	67,027.51
68	252	Sombeykha Geog	Haa	89,542.61
69	253	Samar Geog	Haa	1,608.76

Sl.	Account Number	Operating Agency	Bank Branch	Balance as on 30th June 2010 (in Nu)
70	254	Uesu Geog	Haa	63,453.56
71	334	BAFRA	Haa	1,085.94
72	339	Dzongkhag Account	Haa	115,436.00
73	392	Gakiling Geog	Haa	35,591.54
74	389	Dzongkha Administration	Haa	49,858.59
75	20300110006950109	Lottery Division, MoF	Phuentsholing	453,207.83
76	20300110011840104	Dungkhag Court	Phuentsholing	920,928.72
77	20700110013660109	Revenue & Customs	Phuentsholing	67,163,000.58
78	20700110015700103	Education Central Store	Phuentsholing	63,961,802.21
79	20700110014520106	DOR, Field Division	Phuentsholing	88,610.99
80	20700110019530107	City Corporation	Phuentsholing	20,979,085.57
81	20700110019330108	Phuentsholing City Corporation	Phuentsholing	35,470,694.60
82	20700951027690019	Phuentsholing Geog	Phuentsholing	568,305.25
83	20700951028490016	Lhamoizingkha Geog	Phuentsholing	115,592.65
84	20700951028470019	Lokchina Geog	Phuentsholing	252,066.44
85	20700951028460015	Bajhora Geog	Phuentsholing	462,775.48
86	20700951028500018	Nichu la Geog	Phuentsholing	58,782.87
87	20700951028480012	Deorali Geog	Phuentsholing	88,438.84
88	23	Bumdeling River Bank Protection	Trashiyangtse	2,609.84
89	25	Bumdeling Geog	Trashiyangtse	168,990.84
90	26	Yangtse Geog	Trashiyangtse	96,356.86
91	27	Jamkhar Geog	Trashiyangtse	141,150.72
92	28	Khamdang Geog	Trashiyangtse	114,433.24
93	29	Ramjar Geog	Trashiyangtse	32,533.82
94	30	Teotsho Geog	Trashiyangtse	57,855.14
95	31	Tongshang Geog	Trashiyangtse	122,192.78
96	32	Yallang Geog	Trashiyangtse	22,320.12
97	36	District Court	Trashiyangtse	1,000.00
98	43	Urban Development Project	Trashiyangtse	926,183.00
99	44	Urban Development Project, Duksum	Trashiyangtse	68,992.00
100	430	Bongo Geog	Gedu	230,053.00
101	431	Darla Geog	Gedu	325,752.67
102	613	Chapcha Geog	Chhukha	122,985.68
103	614	Dungna Geog	Chhukha	162,231.05

Sl.	Account Number	Operating Agency	Bank Branch	Balance as on 30th June 2010 (in Nu)
104	615	Gayling Geog	Chhukha	292,638.44
105	617	Getena Geog	Chhukha	91,602.66
106	618	Jabcho Geog	Chhukha	122,203.31
107	620	Metakha Geog	Chhukha	124,157.42
108	647	Moenjong Choeten Tshogpa	Chhukha	10,806.00
109	728	Revolving Fund	Chhukha	63,200.00
110	790	Tsimakha Phumsum Tshokpa Community Forest	Chhukha	15,285.00
111	791	Gyelwaringa Community Forest	Chhukha	9,355.00
112	20300540000130019	District Court	Chhukha	44,375.90
113	284	MSTF, Tsirang	Damphu	120,673.00
114	285	Betini Geog	Damphu	45,517.88
115	286	Dunglagang Geog	Damphu	104,077.28
116	287	Barshong Geog	Damphu	83,011.74
117	288	Gosaling Geog	Damphu	64,978.92
118	289	Rangthangling Geog	Damphu	61,206.92
119	290	Kikhorthang Geog	Damphu	165,469.54
120	291	Mendregang Geog	Damphu	107,814.76
121	292	Patala Geog	Damphu	106,482.42
122	293	Phuentenchu Geog	Damphu	98,685.87
123	294	Shemjong Geog	Damphu	96,428.16
124	295	Tsholingkhar Geog	Damphu	166,704.54
125	296	Tsirang Toe Geog	Damphu	78,290.15
126	299	RAA, Tsirang	Damphu	8,217.22
127	363	Damphu Municipal Corporation	Damphu	210,403.00
128	SBA/06/04	District Court	Damphu	20,429.50
129	333	Dratshang	Damphu	408,440.33
130	409	District Court	Samtse	375,000.00
131	663	Bara Geog	Samtse	103,651.84
132	664	Biru Geog	Samtse	15,682.51
133	665	Chargharey Geog	Samtse	69,469.67
134	666	Chengmari Geog	Samtse	3,152.79
135	667	Denchuka Geog	Samtse	69,663.31
136	668	Dorokha Geog	Samtse	64,677.51

Sl.	Account Number	Operating Agency	Bank Branch	Balance as on 30th June 2010 (in Nu)
137	669	Dumtoe Geog	Samtse	2,129.87
138	670	Ghumuney Geog	Samtse	149,839.49
139	671	Lahareni Geog	Samtse	35,994.67
140	672	Mayona Geog	Samtse	19,476.32
141	673	RRCO	Samtse	1,402,109.39
142	676	Nainital Geog	Samtse	88,326.44
143	677	Pagli Geog	Samtse	95,383.93
144	678	Samtse Geog	Samtse	95,447.80
145	679	Sipsoo Geog	Samtse	29,602.01
146	680	Tading Geog	Samtse	351,984.19
147	681	Tendu geog	Samtse	85,887.65
148	811	BAFRA	Samtse	85,887.65
149	32	District Court	Zhemgang	2,812.80
150	271	Bardo Geog	Zhemgang	23,675.24
151	273	Nangkhor Geog	Zhemgang	61,050.96
152	276	Shingkhar Geog	Zhemgang	12,081.74
153	277	Trong Geog	Zhemgang	77,809.79
154	307	Urban Development	Zhemgang	1,575,323.51
155	313	Urban Development, Tingtibi	Zhemgang	379,453.76
156	20701361550040016	National Environment Commission	Wangduephodrang	2,749,299.62
157	20701361550060013	Bjena Geog	Wangduephodrang	22,545.87
158	20701361550540019	Dangchu Geog	Wangduephodrang	16,864.28
159	20701361550190019	Dakar Geog	Wangduephodrang	57,516.25
160	20701361550380014	Gangtey Geog	Wangduephodrang	68,526.28
161	20701361551180010	Gase Tshogom Geog	Wangduephodrang	40,151.82
162	20701361551190014	Gase Tshowom Geog	Wangduephodrang	44,550.06
163	20701361550110019	Kashi Geog	Wangduephodrang	11,960.31
164	20701361535420014	Nahi Geog	Wangduephodrang	72,086.66
165	20701361550070017	Nisho Geog	Wangduephodrang	171,192.80
166	20701361550690011	Phangyul Geog	Wangduephodrang	35,964.71
167	20701361550550012	Phobjee Geog	Wangduephodrang	146,854.27
168	20701361550120013	Roepa Geog	Wangduephodrang	180,897.62
169	20701361550080010	Sephu Geog	Wangduephodrang	63,914.95

Sl.	Account Number	Operating Agency	Bank Branch	Balance as on 30th June 2010 (in Nu)
170	20701361550200010	Athang Geog	Wangduephodrang	14,255.68
171	20701361562820016	Thedtsho Geog	Wangduephodrang	17,865.13
172	20701361551730019	Urban Development Project	Wangduephodrang	2,240,210.73
173	20701361551570015	District Court	Wangduephodrang	21,347.78
174	20701361535300012	BAFRA	Wangduephodrang	19,304.49
175	350	District Court	Bumthang	77,382.90
176	352	NH&BSCBP	Bumthang	661,350.77
177	353	NFFDP	Bumthang	377,066.23
178	354	NFFDP	Bumthang	5,577,856.17
179	383	Dzongkhag Agriculture Sector	Bumthang	602,002.31
180	386	Chhokhor Geog	Bumthang	248,380.16
181	387	Chumey Geog	Bumthang	43,443.78
182	388	Tang Geog	Bumthang	292,985.12
183	389	Ura Geog	Bumthang	134,204.84
184	396	Royal Audit Authority	Bumthang	622,406.73
185	399	Chhokhor Livestock Development	Bumthang	7,424.80
186	510	BAFARA	Bumthang	11,833.22
187	610	RRCO	Bumthang	951,299.89
188	652	Vocational Training Institute	Bumthang	17,450.00
189	669	Municipal Corporation	Bumthang	273,658.00
190	678	J.S.W.S Fund	Bumthang	225,937.24
191	01	District Court	Punakha	3,090.90
192	23	Nyenzergang Lhakhang	Punakha	3,280.92
193	62	Promoting Community Mgt. Ecotorism	Punakha	1,800.04
194	82	Chhubu Geog	Punakha	123,646.28
195	83	Goenshari Geog	Punakha	25,037.64
196	84	Guma Geog	Punakha	90,712.06
197	85	Kabji Geog	Punakha	132,619.38
198	86	Limbu Geog	Punakha	58,525.98
199	87	Shengana Geog	Punakha	114,347.48
200	88	Talo Geog	Punakha	74,891.92
201	89	Toewong Geog	Punakha	136,992.24
202	90	Zomi Geog	Punakha	9,511.36

Sl.	Account Number	Operating Agency	Bank Branch	Balance as on 30th June 2010 (in Nu)
203	91	Goen Khamey Geog	Punakha	72,705.29
204	92	Goen Khatoe Geog	Punakha	31,660.94
205	93	Laya Geog	Punakha	8,611.51
206	94	Lunana Geog	Punakha	29,780.00
207	99	Gasa Tshachhu Welfare Fund	Punakha	1,199.40
208	198	Barp Geog	Punakha	175,420.94
209	212	Teop Geog	Punakha	157,250.26
210	14	Agriculture Revolving Fund	Trashigang	2,946.52
211	46	District Court	Trashigang	98,889.00
212	146	Bartsham Geog	Trashigang	32,898.44
213	147	Bidung Geog	Trashigang	159,873.86
214	148	Kanglung Geog	Trashigang	4,270.33
215	149	Kangpara Geog	Trashigang	160,218.92
216	150	Khaling Geog	Trashigang	159,069.36
217	151	Lumang Geog	Trashigang	61,038.42
218	152	Merak Geog	Trashigang	52,361.74
219	154	Phongmey Geog	Trashigang	61,017.24
220	155	Radhi Geog	Trashigang	51,165.64
221	156	Sakteng Geog	Trashigang	151,398.20
222	157	Samkhar Geog	Trashigang	84,433.58
223	158	Shongphu Geog	Trashigang	1,219.72
224	159	Uzorong Geog	Trashigang	26,906.66
225	168	Thrimshing Geog	Trashigang	197,855.68
226	169	Yangneer Geog	Trashigang	21,540.66
227	194	Urban Development Project	Trashigang	299,511.94
228	20302391003710029	Dekiling Geog	Sarpang	134,519.02
229	20302391004950029	District Court	Sarpang	1,002.81
230	20302391019730029	Dovan Geog	Sarpang	240,618.24
231	20302391019740023	Hilley Geog	Sarpang	309,725.58
232	20302391019750027	Sarpang Taar Geog	Sarpang	77,336.59
233	20302391019760020	Singhi Geog	Sarpang	75,390.95
234	20302391019770024	Sarpang Dzongkhag MSTF	Sarpang	117,506.00
235	20700220263080010	National Land Commission Secretariat	Thimphu	5,399,591.65
236	20700220260500018	Office of the Attorney General	Thimphu	37,950.45

Sl.	Account Number	Operating Agency	Bank Branch	Balance as on 30th June 2010 (in Nu)
237	0000007740018	Customs Transit Office	BNB	999,297.06
238	0000007741006	Duty Free Shop	BNB	35,560,772.57
239	0000011267009	Tourism Authority of Bhutan	BNB	174,657,457.43
240	0000017581007	Youth Development Fund	BNB	84,369.00
241	0000018449005	Tourism Development Fund	BNB	19,632,097.66
242	0000023961008	YDF Secretariat	BNB	3,296,448.14
243	0000024098001	EODP, MTI	BNB	19,256.59
244	0000025482018	RRCO, Thimphu	BNB	10,276,444.00
245	0000041848011	Ministry of Education	BNB	181,389.43
246	0001002582007	Directorate of Lottery	BNB	1,943,617.02
247	0001002692007	RRCO, SBA	BNB	77,013,314.02
248	20302493000660019	Trashiding Geog	Dagana	86,842.69
249	20302493000690019	Tseza Geog	Dagana	18,200.20
250	20302493000680016	Tshangkha Geog	Dagana	106,978.52
251	20302493000670012	Tshendagang Geog	Dagana	62,890.34
252	20302493000650015	Lajab Geog	Dagana	26,951.36
253	20302493000640011	Khebisa Geog	Dagana	3,225.98
254	20302493000630018	Kana Geog	Dagana	102,677.43
255	20302493000620014	Goshi Geog	Dagana	123,436.00
256	20302493000610010	Gesarling Geog	Dagana	16,989.06
257	20302493000600017	Drujeygang Geog	Dagana	207,365.20
258	20302493000590015	Dorona Geog	Dagana	40,890.37
259	20302493000530013	District Court	Dagana	1,062.00
260	20702493000700018	Dzongkhag MSTF	Dagana	45,220.00
261	70	Chongshing Geog	Pemagatshel	25,676.56
262	71	Chimong Geog	Pemagatshel	6,957.96
263	72	Dungmin Geog	Pemagatshel	118,594.90
264	73	Khar Geog	Pemagatshel	1,424.90
265	74	Shumar Geog	Pemagatshel	152,042.24
266	75	Yurung Geog	Pemagatshel	16,541.74
267	76	Zobei Geog	Pemagatshel	52,081.62
268	119	Nanong Geog	Pemagatshel	85,759.88

Sl.	Account Number	Operating Agency	Bank Branch	Balance as on 30th June 2010 (in Nu)
269	11	District Court	Pemagatshel	-
270	20700220263570019	Two Wheeler Rev. Fund, MoA	Thimphu	2,361,525.96
271	20300220260960011	Sales Proceeds of Revolving Fund, MoA	Thimphu	5,608,503.89
272	20300220290710014	High Court	Thimphu	1,541,518.10
273	20300220290830016	Audit Recoveries Account	Thimphu	36,250,536.52
274	20300220291100019	District Court	Thimphu	1,970,403.90
275	20300220293020012	Revolving Fund, MoA	Thimphu	10,442,699.40
276	20300220293060017	Sales proceeds PF Books, National Library	Thimphu	2,057,707.91
277	20300220293150018	Royal Dance Academy	Thimphu	418,685.56
278	20300220293620019	Revolving Fund, MoF	Thimphu	5,754,639.00
279	20300220295590011	Football Federation Account	Thimphu	2,252,347.77
280	20300220295890015	Department of Revenue and Customs	Thimphu	31,839.12
281	20300220483770000	University Development Fund	Thimphu	64,280.00
282	20300220351340011	Soe Geog	Thimphu	50,119.93
283	20300220351370012	Naro Geog	Thimphu	70,116.36
284	20300220351410015	Geney Geog	Thimphu	33,282.42
285	20300220351420019	Chang geog	Thimphu	34,681.01
286	20300220351430012	Mewang Geog	Thimphu	201,666.34
287	20300220351440016	Kawang Geog	Thimphu	263,741.02
288	20300220351450019	Dagala Geog	Thimphu	51,496.00
289	20300220351460013	Lingzhi Geog	Thimphu	100,978.50
290	20300220351870015	Internationl Potato Programme	Thimphu	24,598.18
291	20400220351350014	City Corporation	Thimphu	169,972,445.52
292	20301155001170018	Balam Geog	Mongar	10,315.30
293	20301155001180011	Chali Geog	Mongar	1,827.14
294	20301155001190015	Chaskar Geog	Mongar	42,137.40
295	20301155001200017	Drametse Geog	Mongar	17,143.40
296	20301155001210010	Drepong Geog	Mongar	8,777.64
297	20301155001220014	Gongdue Geog	Mongar	65,903.66

Sl.	Account Number	Operating Agency	Bank Branch	Balance as on 30th June 2010 (in Nu)
298	20301155001230018	Jurmey Geog	Mongar	96,874.80
299	20301155001240011	Kengkhar Geog	Mongar	76,742.58
300	20301155001250015	Mongar Geog	Mongar	46,840.28
301	20301155001260019	Ngatshang Geog	Mongar	4,143.88
302	20301155001270012	Saling Geog	Mongar	7,938.44
303	20301155001280016	Sherimung Geog	Mongar	53,440.34
304	20301155001290019	Silambi Geog	Mongar	106,511.08
305	20301155001300011	Thangrong Geog	Mongar	20,801.60
306	20301155001310015	Tsakaling Geog	Mongar	93,516.94
307	20301155001320019	Tsamang Geog	Mongar	13,915.20
308	20701155002790014	Narang Geog	Mongar	11,840.18
309	20301155001750018	EODP	Mongar	2,035,052.32
310	20301155002380016	BAFRA	Mongar	41,585.01
311	20301155002470017	RRCO	Mongar	887,318.53
312	20301155003100013	Mongar Municipal Corporation	Mongar	339,981.00
313	20701155001740010	District Court	Mongar	36,000.00
TOTAL				837,977,067.73