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1. Introduction

The Department of National Budget (DNB), Ministry of Finance is pleased to issue the 3rd Quarter Budget Performance Report for the FY 2020-21 ending April 30, 2021.

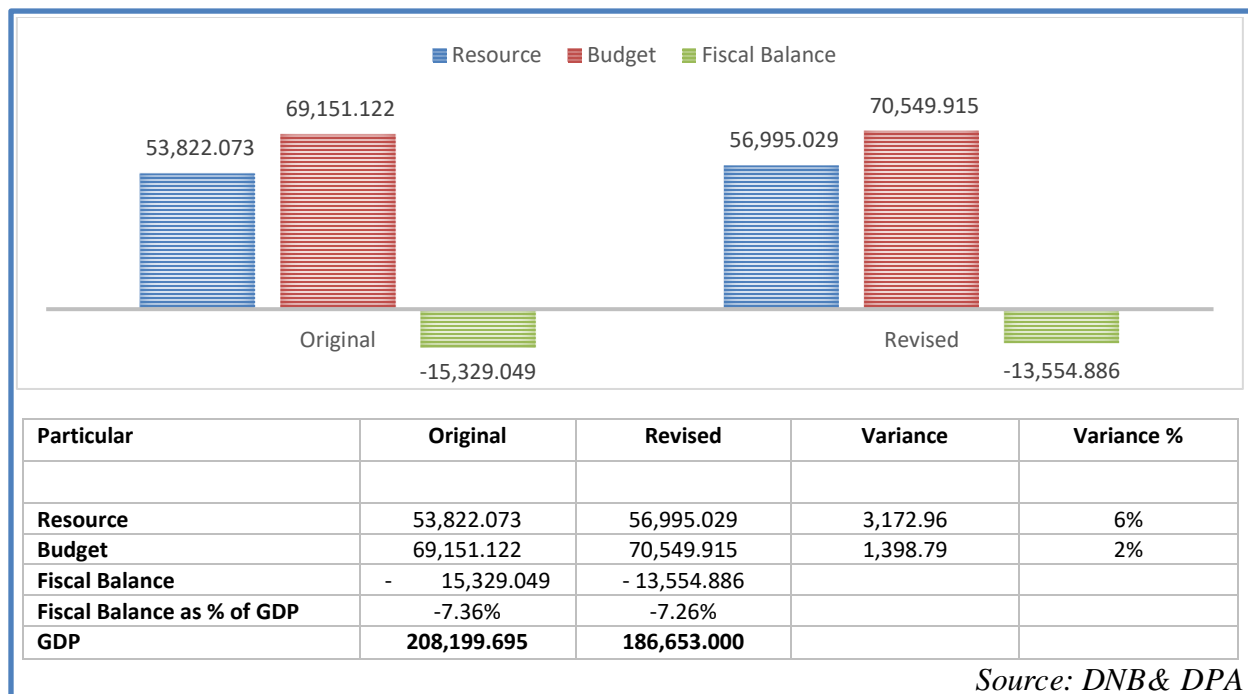
The report highlights the budget performance for the third quarter including domestic revenue and grants realized and loans contracted to finance the fiscal deficit. Through this report the Department seeks to inform the Government, citizen and other relevant stakeholders on the performance of budget to enhance transparency in accordance with the global practices as well as responsibility bestowed upon by the Public Finance Act 2007 and amendment thereof. This report has been prepared in accordance with the budget classification framework adopted in the National Budget Report.

2. The Government's Budget

The resources and budget have increased by 6 percent and 2 percent respectively. The increase in resource is mainly due to incorporation of Nu. 1,736.186 million through donor support which is detailed in Table 1. The summary of total resources, budget and fiscal balance as compared to the original estimates is shown in Figure 1.

FIGURE 1: BUDGET, RESOURCE & FISCAL BALANCE

(Nu. In Millions)



The fiscal balance as a percentage of GDP has decreased from 7.36 per cent to 7.26 per cent at the end of 3rd quarter mainly due to withdrawal of capital budget during the Mid-year Budget Review exercise.

TABLE 1: SUPPLEMENTARY INCORPORATION UNDER DONOR DURING THE THIRD QUARTER

(Nu. In Millions)

Sl. No.	Name of Donor	Amount
1	ADB	75.187
2	EU	940.792
3	AUSTRIAN	73.028
4	GFATM	93.849
5	GoI	281.926
6	UN AGENCIES	153.224
7	WHO	118.180
TOTAL		1,736.186

Source: DNB

2.1. Current and Capital Expenditures

The current expenditure has decreased by 0.34 percent whereas the capital budget has increased by 4.17 percent. The increase in capital budget is mainly attributed by incorporation of Nu. 1,736.186 million under donor support. The details of the variance are show in Table 2.

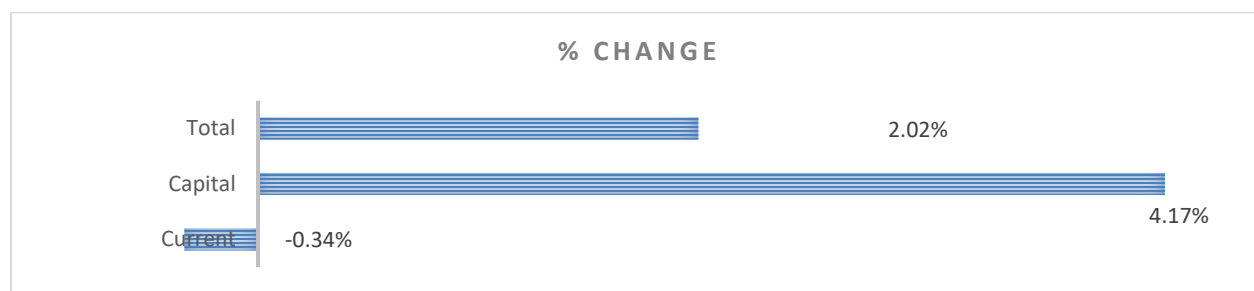
TABLE 2: ORIGINAL VS REVISED BUDGET FOR FY 2020-21

(Nu. In Millions)

Expenditure Type	Original Budget	Revised Budget	% Change
Current	32,900.000	32,788.824	-0.34%
Capital	36,251.122	37,761.091	4.17%
Total	69,151.122	70,549.915	2.02%

Source: DNB

FIGURE 2: PERCENTAGE CHANGE IN THE REVISED AGAINST ORIGINAL ESTIMATES



Source: DNB

3. Summary of Actual Resource, Release and Expenditure

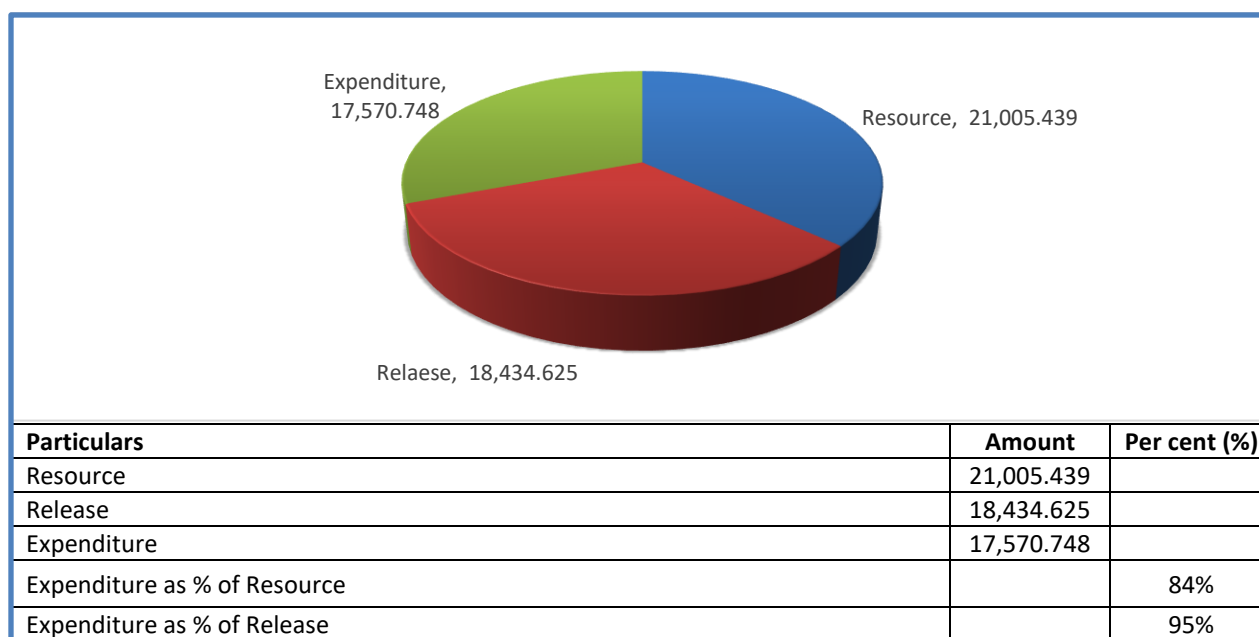
This section narrates the position of resource, release and expenditure as well as year-on-year comparison of fiscal position till the 3rd quarter of the FY.

3.1. Realized resource, release and expenditure

The following Figure 3 illustrates actual resources realized, budget released, and expenditure incurred during the 3rd quarter. The receipt during the quarter was more than the release and the actual expenditure reported is 84 per cent against the resource and 95 per cent against the release.

Figure 3: Actual Resource, Release and Expenditure

(Nu. In Millions)



*Include lending and repayment

Source: DPA

3.2.Fiscal Summary for the 3rd Quarters of the two FYs

Table 3 illustrates the year-on-year comparison of fiscal summary for the 3rd quarters of the two FYs. During the FY, the total resources and expenditures have increased by 18 and 2 percent respectively as compared to the last FY for the same period. On the fiscal front, the overall fiscal balance has increased by 145 per cent which is financed through borrowings. The comparison is further substantiated in Figure 4.

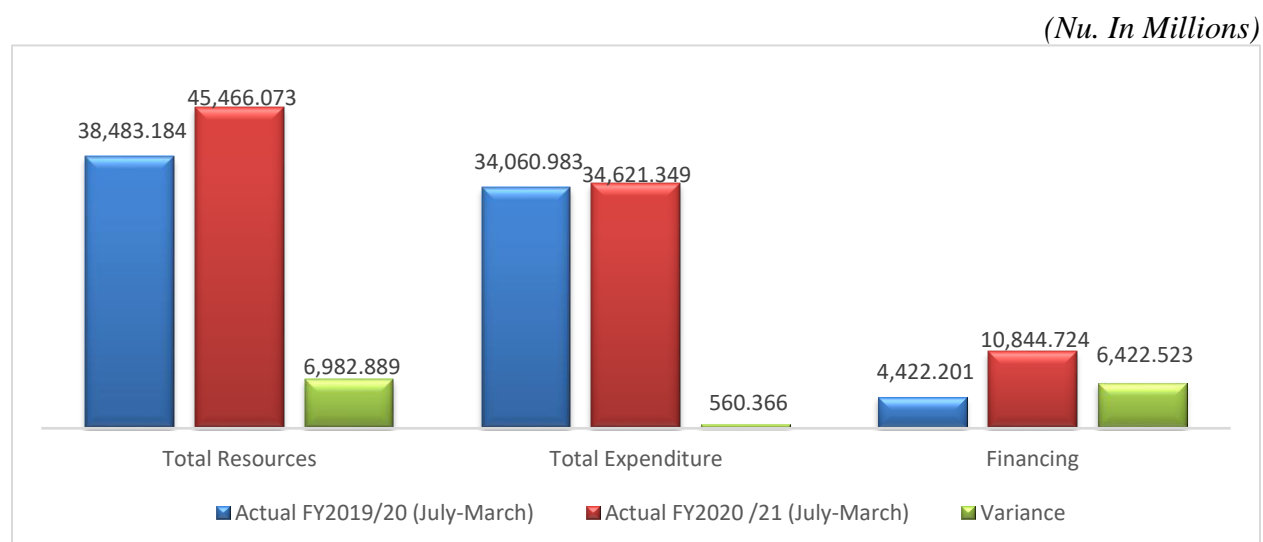
TABLE 3: FISCAL SUMMARY OF FY 2019-20 AND FY 2020-21.

(Nu. In Millions)

Particulars	FY 2019-20 Actuals	Revised Budget, 31st March 2021	FY 2019-20 Actuals (July - March)	FY 2020-21 Actuals (July - March)	% Variance
Total Resources	54,603.868	56,995.029	38,483.184	45,466.073	18%
1.Domestic Receipts	36,218.876	33,281.000	25,949.837	33,280.980	28%
2.Other Receipts	1,959.242	679.315	1,499.590	362.067	-76%
3.Grants	16,425.750	23,034.714	11,033.757	11,823.026	7%
Total Expenditure	57,572.283	70,549.915	34,060.983	34,621.349	2%
1.Current	35,525.353	32,788.824	24,183.974	22,808.297	-6%
2.Capital	22,046.930	37,761.091	9,877.009	11,813.052	20%
Advance / Suspense (Net)	416.959	-	-	-	
Overall Balance	- 2,968.415	- 13,554.886	4,422.201	10,844.724	145%
Net Lending	729.250	- 52.299	702.736	921.057	31%
Principle recoveries	875.785	2,412.600	702.736	2,171.557	209%
Less: Lending	146.535	2,464.899	-	1,250.500	
Net external borrowing	3,527.087	2,694.591	1,137.162	- 843.868	-174%
Project-tied borrowing	910.970	2,361.401	264.855	739.910	179%
Program borrowing	4,392.300	4,078.970	2,128.800	1,471.465	-31%
Less: Repayment	1,776.183	3,745.780	1,256.493	3,055.243	143%
Net internal borrowing	- 848.158	- 10,912.594	-	3,700.000	
Internal Borrowing	- 859.560	- 10,925.584	-	3,700.000	
Less: Repayment	11.402	12.990	-	-	

Sources: DRC, DPA, DNB & DMEA

FIGURE 4: RESOURCE, EXPENDITURE AND FINANCING PERFORMANCES OF 3RD QUARTER OF FY 2019-20 AND 2020-21



Source: DRC, DPA, DNB & DMEA

3.3. Resources vs. Revenue Performance

Table 4 illustrates performance of resources realized against estimates for the FY. The total resource realized during the 3rd quarter is 35 percent against the estimates and 32 percent increase from the 2nd quarter. The increase in the resource realized as compared to the 2nd quarter is mainly on account of increase in domestic resources and external grants.

TABLE 4: SUMMARY OF RESOURCES AS OF 31ST MARCH 2021

(Nu. In Millions)

Type of Resource	Original	Realized				Variance between Q2 & Q3	% variance
		Q1	Q2	Q3	Total (Q1 + Q2 + Q3)		
Domestic Receipts	33,189.392	8,246.240	10,519.034	14,515.706	33,280.980	3,996.672	
Tax	20,569.603	6,596.990	4,106.800	7,653.950	18,357.740	3,547.150	37%
Non-Tax	12,619.789	1,649.250	6,412.234	6,861.756	14,923.240	449.522	54%
Grants	20,142.848	4,343.244	2,879.372	4,600.410	11,823.026	1,721.038	
Program Grant	3,036.644	1,650.000	-	850.000	2,500.000	850.000	28%
i) GoI PG	1,700.000	850.000	-	850.000	1,700.000	850.000	50%

Type of Resource	Original	Realized				Variance between Q2 & Q3	% variance
		Q1	Q2	Q3	Total (Q1 + Q2 + Q3)		
ii) TSF	1,336.644	800.000	-	-	800.000	-	0%
Project Tied Grant	17,106.204	2,693.244	2,879.372	3,750.410	9,323.026	871.038	22%
i) GoI	13,465.779	2,062.800	1,678.227	3,210.370	6,951.397	1,532.143	24%
ii) Others	3,640.425	630.444	1,201.145	540.040	2,371.629	661.105	15%
Other Receipts	489.833	56.017	154.176	151.874	362.067	2.302	31%
External Borrowings	4,034.245	35.211	2,107.342	68.822	2,211.375	2,038.520	2%
Recoveries of Loan Principal	2,531.065	243.004	259.926	1,668.627	2,171.557	1,408.701	66%
Total	60,387.383	12,923.716	15,919.850	21,005.439	49,849.005	2,996.138	35%

**against estimates for Q3 Sources:DPA, DMEA&DRC*

3.4. Expenditure Developments:

This section presents the expenditure performances for the current FY as well as a comparative statement for the 3rd quarters of the two FYs.

3.4.1. Release and Expenditure by function

The actual expenditure by function is as shown in the Table 5. Against the release of Nu.18,434.625 million, the expenditure reported is Nu.17,570.748 million (95 per cent) at the end of 3rd quarter. The release in the 3rd quarter has increased by 6 per cent while the expenditure has increased by 42 per cent from the 2nd quarter.

The total release (Q1, Q2& Q3) as against the revised budget constitutes 64 per cent while the total expenditure (Q1, Q2& Q3) stands at 51 per cent of the revised budget. With the completion of procurement processes in the 2nd quarter, the implementation of majority of the activities have picked up in the 3rd quarter, as is evident from the increased expenditure.

TABLE 5: EXPENDITURE BY FUNCTION

(Nu .In Millions)

Agency	Original	Revised Budget as of 31st March	Release			Expenditure			Total Release %*	Total Expenditure %*
			(Q1+Q2)	Q3	Total	(Q1+Q2)	Q3	Total		
Judiciary	458.618	437.258	183.428	90.306	273.734	158.194	90.646	248.840	63%	57%
Constitutional bodies	841.583	794.899	215.178	160.426	375.604	201.989	133.713	335.702	47%	42%
Autonomous	7,283.024	7,533.808	3,419.420	1,681.610	5,101.030	2,498.631	1,437.739	3,936.370	68%	52%
Ministry	41,459.332	42,133.887	16,961.188	10,003.956	26,965.144	11,196.484	10,291.505	21,487.989	64%	51%
<i>O/W Lending and Repayment</i>	<i>4,838.759</i>	<i>6,223.669</i>	<i>1,960.702</i>	<i>2,638.310</i>	<i>4,599.012</i>	<i>1,492.247</i>	<i>2,813.496</i>	<i>4,305.743</i>	<i>74%</i>	<i>69%</i>
Dzongkhag	16,907.856	18,415.502	7,577.692	4,803.716	12,381.408	5,749.065	4,261.925	10,010.990	67%	54%
Gewog	3,561.898	3,587.883	1,279.359	967.181	2,246.540	630.124	741.579	1,371.703	63%	38%
Thromde	3,477.570	3,870.347	1,294.114	727.430	2,021.544	921.857	613.641	1,535.498	52%	40%
Total	73,989.881	76,773.584	30,930.379	18,434.625	49,365.004	21,356.344	17,570.748	38,927.092	64%	51%

*against Revised Budget Sources: DPA & DNB

3.4.2. Expenditure summary by object classification

Table 6 shows the expenditure summary for the current FY. The revised current expenditure as of March 31, 2021 is Nu. 32,788.824 million, while the actual current expenditure for FY 2019-20 was Nu. 35,525.353 million. Of the revised current expenditure for FY 2020-21, the actual expenditure for the 3rd quarter is Nu. 22,808.297 million, which is a decline of 6 percent from FY 2019-20 during the same period. The decrease in current budget in the FY 2020-21 was mainly on account of rationalization of the current budget in line with the revenue performance which was affected by the COVID-19 pandemic.

The Figure 5 shows the performance comparison of 3rd quarters between the two FYs. There is substantial decrease in Subsidies and Grants by 40 per cent and Operation and Management by 23 per cent. The decrease is because of rationalization of current expenditure to reduce wasteful expenditure and allocating only in areas where it is absolutely necessary.

The revised capital expenditure including lending and repayment for FY 2020-21 stands at Nu. 43,984.760 million as against actual capital expenditure of 23,981.050 million for FY 2019-20. Of the revised capital expenditure for FY 2020-21, the actual expenditure for the 3rd quarter is Nu.

16,118.795 million which is above FY 2019-20 by 45 per cent during the same period. The increase is because of incorporation of loan funded programs, activities, repayment and additional equity injection under the CSI Bank. The capital expenditure performance comparison between the 3rd quarters of the two FYs is further shown in Figure 6.

TABLE 6: EXPENDITURE SUMMARY OF Q3 FOR THE TWO FYs

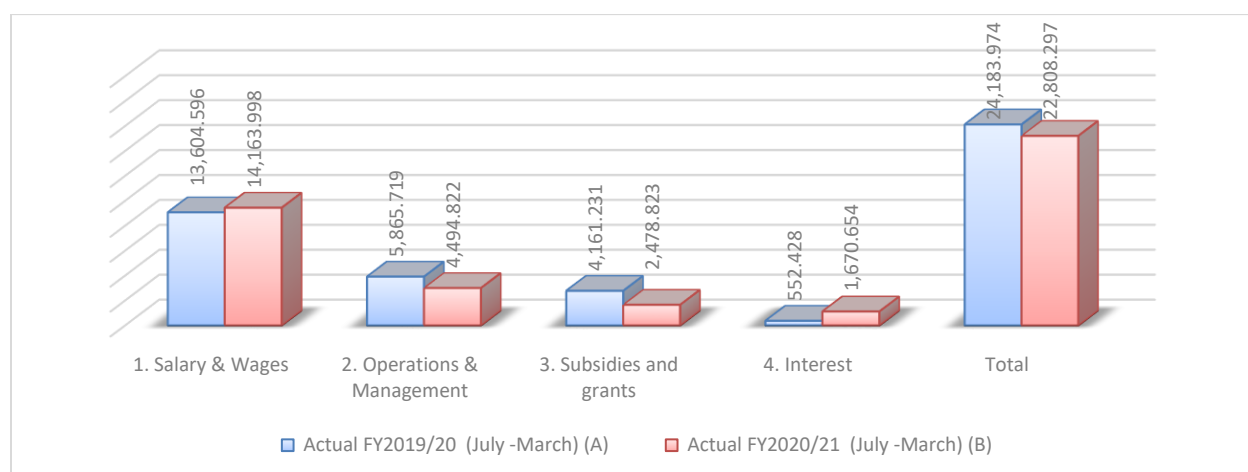
(Nu. In Millions)

Particulars	Actual FY2019/20 (Previous year)	Budget FY2020/21	Actual FY2019/20 (July -March) (A)	Actual FY2020/21 (July -March) (B)	Variance (B vs A)
Current Expenditure	35,525.353	32,788.824	24,183.974	22,808.297	-6%
1. Salary & Wages	19,936.745	18,747.244	13,604.596	14,163.998	4%
2. Operations & Management	9,578.223	8,024.418	5,865.719	4,494.822	-23%
3. Subsidies and grants	5,178.754	3,990.763	4,161.231	2,478.823	-40%
4. Interest	831.631	2,026.399	552.428	1,670.654	202%
Capital Expenditure	23,981.050	43,984.760	11,133.502	16,118.795	45%
1. Structure	12,676.641	24,366.687	5,529.847	6,722.886	22%
2. Training HRD and Awareness	1,769.474	3,477.292	1,149.478	1,041.785	-9%
3. Vehicles	356.644	317.582	220.684	201.639	-9%
4. Plants & Equipment	1,920.953	4,103.741	784.572	1,466.347	87%
5. Office Furniture & Equipment	644.505	752.395	235.807	121.909	-48%
6. Professional Services	882.919	1,895.457	347.349	364.835	5%
7. Lending	146.535	2,464.899	-	1,250.500	
8. Repayment	1,787.585	3,758.770	1,256.493	3,055.243	143%
9. Grants and Equity	3,439.273	1,557.806	1,300.491	1,200.045	-8%
10. Others	356.521	1,290.131	308.780	693.606	125%
TOTAL	59,506.403	76,773.584	35,317.476	38,927.092	10%

Source: DNB

FIGURE 5: FIRST NINE MONTHS RECURRENT EXPENDITURE COMPARISON BETWEEN TWO FYs

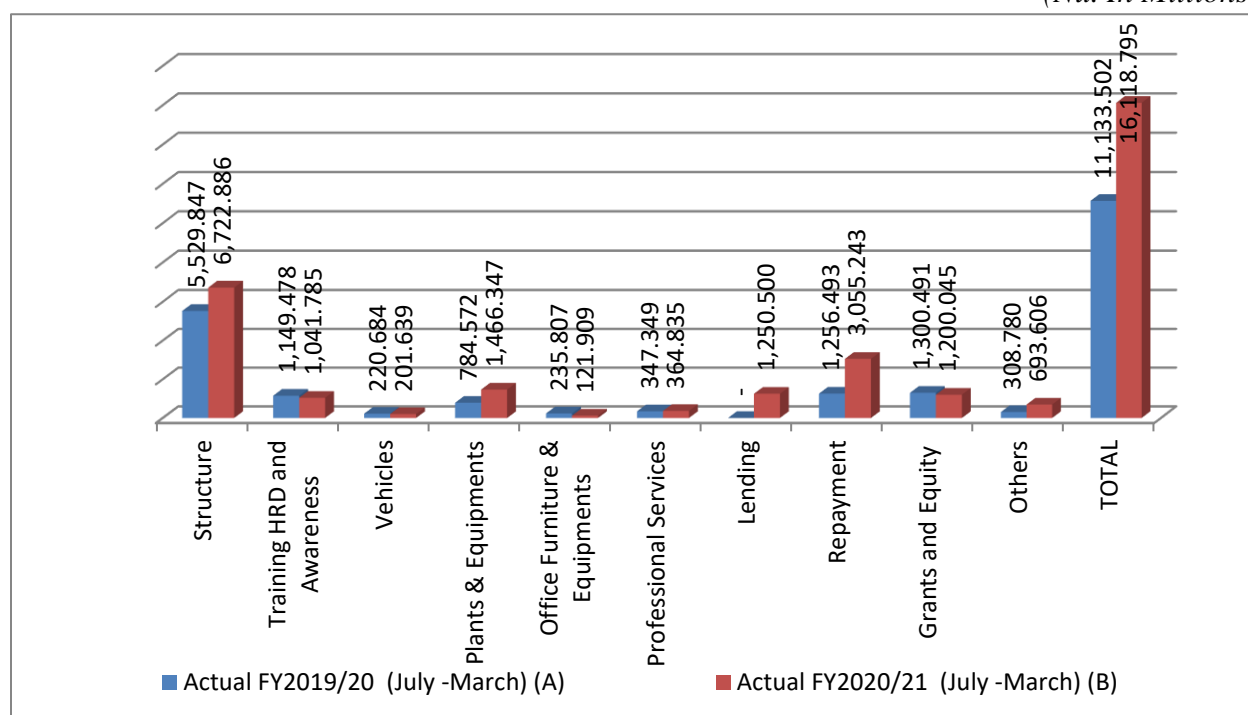
(Nu. In Millions)



Source: DNB

FIGURE 6: FIRST NINE MONTHS CAPITAL EXPENDITURE COMPARISON BETWEEN TWO FYs

(Nu. In Millions)



3.4.3. Expenditure summary by Sector

The Table 7 below represents sector wise expenditure summary for the 3rd quarters of the two FYs. The overall expenditure performance shows increase of 10 per cent as compared to last FY. The

increase is due to reduction in the domestic revenue estimates and the government had resorted to additional borrowings to finance some of the capital activities. However, the sector wise expenditure exclusive of repayment and lending has increased slightly by 2 per cent which is due to the incorporation of donor support during the quarter.

Further, the Figure 7 illustrates sector wise expenditure performance comparison for the 3rd quarters of the two FYs. Through the rationalization mechanism in the current FY, the expenditure under the Social Services, Economic & Public Services and Culture Services has reduced substantially by 14 per cent, 3 per cent and 12 per cent respectively as compared to last FY of the same period.

Table 7:Expenditure summary by Sector

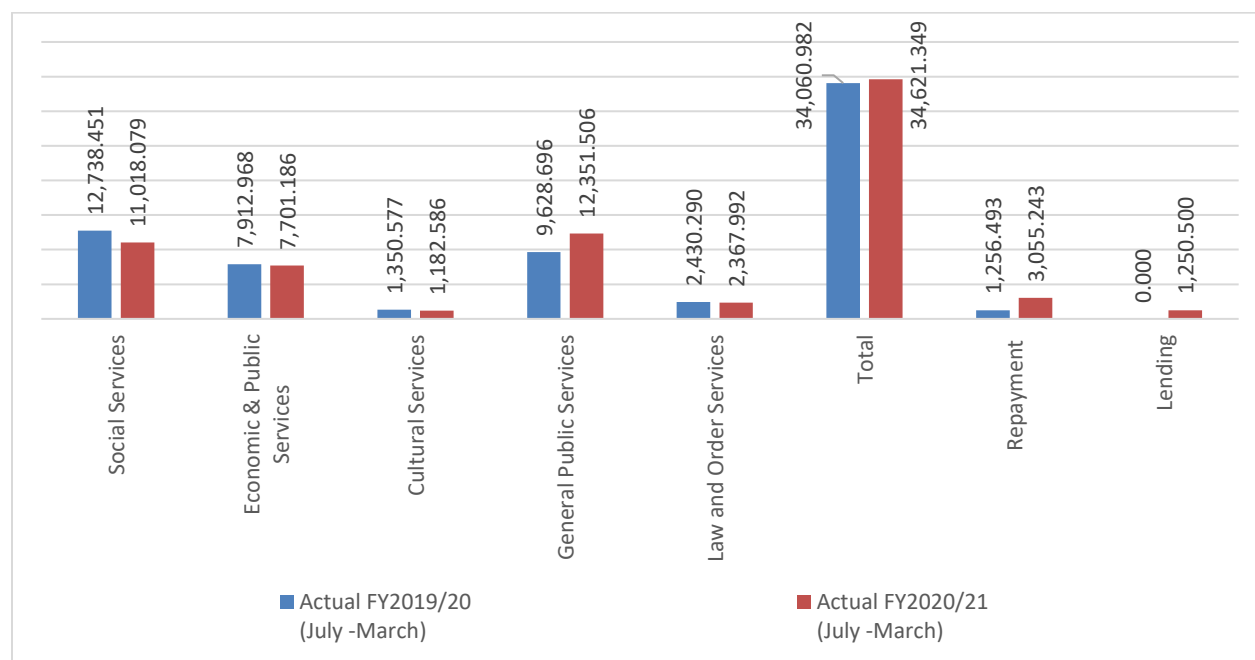
(Nu. In Millions)

Sectors	Actuals FY 2019/20	Budget FY2020/21 31st March	Actual FY2019/20 (July -March)	Actual FY2020/21 (July -March)	Variance
Social Services (A)	18,568.196	19,120.355	12,738.451	11,018.079	-14%
Health	6,471.880	7,098.936	4,358.965	4,277.261	-2%
Education	12,096.316	12,021.419	8,379.486	6,740.818	-20%
Economic & Public Services (B)	14,687.842	21,906.342	7,912.968	7,701.186	-3%
Agriculture	7,117.938	9,692.202	3,673.131	3,867.660	5%
Communications	1,200.539	897.402	636.589	429.774	-32%
Housing and Community	2,922.475	4,543.723	1,755.918	1,379.941	-21%
Energy	282.955	356.325	163.990	182.029	11%
Mining and Manufacturing	978.685	2,042.952	549.591	673.312	23%
Roads	2,185.250	4,373.738	1,133.750	1,168.470	3%
Cultural Services (C)	2,599.062	2,631.386	1,350.577	1,182.586	-12%
General Public Services (D)	18,233.644	23,485.931	9,628.696	12,351.506	28%
Law and Order Services (E)	3,483.539	3,405.901	2,430.290	2,367.992	-3%
TOTAL (A+B+C+D+E)	57,572.283	70,549.915	34,060.982	34,621.349	2%
Repayment	1,787.585	3,758.770	1,256.493	3,055.243	143%
Lending	146.535	2,464.899	-	1,250.500	-
GRAND TOTAL	59,506.403	76,773.584	35,317.476	38,927.092	10%

Source: DNB

FIGURE 7: NINE MONTHS SECTOR WISE EXPENDITURE PERFORMANCE COMPARISON BETWEEN THE TWO FYs

(Nu. In Millions)



Source: DNB

4. Transfers: Annual Grants, Subsidies and Equities

The Table 8 shows the list of budgetary support rendered in the form of transfers. The transfers are mainly allocated as annual grants for local governments, subsidies and equities for State Own Enterprises. During the FY, the overall grants expenditure performance for the 3rd quarter of FY2020-21 has increased by 7 per cent as compared to the 3rd quarter of last FY. The increase is significantly because of expenditure made under the Druk Gyalpo Relief Fund to the tune of Nu.400 million against the revised budget of Nu.420 million. Further, there is an increase in the expenditure under Bhutan Red Cross Society to the tune of Nu.6.325 million.

On the other hand, the overall subsidy expenditure performance has decreased by 20 per cent as compared to last FY, while the overall equity expenditure performance remained same as last FY. The decrease in the expenditure under subsidy is because there is no expenditure made for the Rural Life Insurance in the first nine months of the current FY.

TABLE 8 TRANSFERS: ANNUAL GRANTS, SUBSIDIES AND EQUITIES

(Nu. In Millions)

Sl. No.	Sectors	Actual FY2019/20	Budget FY2020/21 31st March	Actual FY2019/20 (July - March)	Actual FY2020/21 (July -March)	Variance (%)
	A. GRANTS					
1	Druk Gyalpo Relief Fund	354.429	420.000	0.000	400.000	100%
2	Bhutan Economic Stabilization Fund	200.000	200.000	100.000	100.000	0%
3	Support to Bhutan Red Cross Society	4.444	6.325	2.537	6.325	149%
4	Support to Bhutan Alternative Dispute Resolution Center (ADRC)	5.336	4.640	4.114	3.480	-15%
5	Support to Bar Council	1.036	2.000	0.777	2.000	157%
6	ADB Support to Druk Holding and Investment for Phuentsholing Township Development Project.	905.401	160.704	0.000	0.000	0%
	Sub –Total Others	1470.646	793.669	107.428	511.805	376%
1	Royal University of Bhutan (RUB)	1120.339	1461.920	822.713	794.851	-3%
2	Khesar Gyalpo University of Medical Sciences of Bhutan (KGUMSB)	184.931	184.18	112.343	117.875	5%
	Sub-total Education Institutions	1305.270	1646.100	935.056	912.726	-2%
1	Annual Dzongkhag Grant (ADG)	14979.857	18781.368	9183.278	10010.990	9%
2	Annual Grant for Gewogs (205 Gewogs)	3038.443	3604.459	1502.014	1371.703	-9%
3	Annual Thromde Grant (ATG)	2240.222	3871.341	1615.254	1535.498	-5%
	Sub-Total Local Government	20258.522	26257.168	12300.546	12918.190	5%
	Total Grants (A)	23034.438	28696.937	13343.030	14342.722	7%
	B: Subsidy					
1	Bhutan Broadcasting Service Corporation Limited	161.320	180.913	126.266	146.257	16%
2	City Bus Services-Bhutan Post	35.080	68.653	27.450	31.126	13%
3	Bhutan Chambers and Commerce Industries (BCCI)	10.500	10.500	10.500	10.500	0%
4	100 units of free electricity for rural households-BPC	1695.620	1508.000	1295.250	983.961	-24%

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Sl. No.	Sectors	Actual FY2019/20	Budget FY2020/21 31st March	Actual FY2019/20 (July - March)	Actual FY2020/21 (July -March)	Variance (%)
5	Maintenance of government quarters in Dzongkhags - NHDCL	10.000	5.000	10.000	5.000	-50%
6	Hiring of farm machinery - FMCL	44.874	36.288	39.029	36.288	-7%
7	Operational Subsidy to FMCL	15.000	7.500	15.000	7.500	-50%
8	Operational Subsidy to Bhutan Livestock Development Corporation Limited (BLDCL)		13.400	0.000	0.000	0%
9	Operational Subsidy to Menjong Sorig Pharmaceutical Corporation Limited (MSPCL)		0.000	0.000	0.000	0%
10	Operational Subsidy to Green Bhutan Corporation Limited (GBCL)		4.200	0.000	4.200	100%
	Sub-Total SoE	1972.394	1834.454	1523.495	1224.832	-20%
1	Interest subsidy for third aircraft-Drukair	109.712	91.060	109.712	91.056	-17%
2	Interest subsidy for purchase of ATR42-600-Drukair	20.181	38.402	0.000	25.566	100%
3	Interest subsidy for loan availed for establishment of integrated agro processing plant at Lingmithang-BAIL	7.195	11.620	4.541	7.103	56%
4	Interest subsidy on OD facility to facilitate timely payment to farmers-FCBL	7.330	11.620	4.793	0.000	-100%
5	Subsidy to NHDC Debt Servicing for Phuentsholing Housing Complex	33.979	56.000	27.133	43.140	59%
	Sub-total Interest and Principal	178.397	208.702	146.178	166.866	14%
1	Rural House Insurance Scheme-RICBL	15.442	16.000	15.442	15.490	0%
2	Rural Life Insurance - RICBL	64.769	67.000	64.769	-	-100%
	Sub-total Others	80.211	83.000	80.211	15.490	-81%
	Total Subsidy (B)	2231.002	2126.156	1749.884	1407.188	-20%
	C: Equity					
1	Equity Injection: BLDCL		31.400	0.000	0.000	0%
2	Equity Injection: FMCL		0.000	0.000	0.000	0%
3	Equity Injection: National CSI Development Bank		178.493	0.000	178.493	100%

Sl. No.	Sectors	Actual FY2019/20	Budget FY2020/21 31st March	Actual FY2019/20 (July - March)	Actual FY2020/21 (July -March)	Variance (%)
	Total Equity (C)	0.000	209.893	0.000	178.493	100%
	Grand Total (A+B+C)	25265.440	31032.986	15092.914	15928.403	6%

Source: DNB

5. General Reserve

During the FY, Nu.3,335.997 million was provisioned under the General Reserve to be transferred to the agencies after fulfilling the established criteria. At the end of 3rd quarter, about 88 percent which amounts to Nu. 2,931.163 million has been transferred to the agencies, which is 37 per cent increase from the 2nd quarter. Most of the fund transfer from General Reserve was for the COVID-19 containment measures. The status of General Reserve as on March 31, 2021 is as shown in Table 8. Besides COVID-19 containment measures, the major transfers include retirement benefits, ad-hoc works, acquisition of properties including vehicles, new appointments and establishments.

TABLE 9: STATUS OF GENERAL RESERVE

(Nu .In Millions)

Activity	Original			Transfer to Agencies			Balance		
	Current	Capital	Total	Current	Capital	Total	Current	Capital	Total
New Appointments Establishment	300.000	30.000	330.000	285.869	8.048	293.917	14.131	21.952	36.083
Hospitality and Entertainment	16.000		16.000	3.619	-	3.619	12.381		12.381
Retirement Benefits	399.997		399.997	397.778	-	397.778	2.219		2.219
Third Country Travel	100.000		100.000	95.000	-	95.000	5.000		5.000
National Events	100.000		100.000	97.218	-	97.218	2.782		2.782
Helicopter Services	100.000		100.000	79.147	-	79.147	20.853		20.853
Adhoc Works	100.000	500.000	600.000	79.064	495.423	574.487	20.936	4.577	25.513
Monsoon Restoration Works		200.000	200.000	-	188.535	188.535		11.465	11.465
Acquisition of		550.000	550.000	-	539.218	539.218		10.782	10.782

Activity	Original			Transfer to Agencies			Balance		
	Current	Capital	Total	Current	Capital	Total	Current	Capital	Total
Properties									
Rehabilitation Programme		70.000	70.000	-	20.653	20.653		49.347	49.347
Acquisition of Properties Vehicles		300.000	300.000	-	200.104	200.104		99.896	99.896
Disaster Contingency	200.000	300.000	500.000	196.235	213.736	409.971	3.765	86.264	90.029
Local Government Election	15.000	35.000	50.000	6.721	20.214	26.935	8.279	14.786	23.065
Bye Election	20.000		20.000	4.581	-	4.581	15.419		15.419
Grand Total	1,350.997	1,985.000	3,335.997	1,245.232	1,685.931	2,931.163	105.765	299.069	404.834

Source: DNB

6. Financing:

This section covers the financing position of government as of March 31, 2021.

6.1.External Borrowings

The table below illustrates performance of external borrowings against the estimates for the FY.

The total amount realized in the 3rd quarter is 2 percent of the estimates while the amount realized in first two quarters accounted to 53 percent.

TABLE 10: EXTERNAL BORROWING

(Nu. In Millions)

Lender	Estimates			Realized (Q1 + Q2)	Q3 Realized		
	Program Borrowings	Project-Tied Borrowings	Total		Program Borrowings	Project-Tied Borrowings	Total
ADB	2,190.000	1,398.743	3,588.743	2,094.255	-	-	-
IDA/World Bank	-	304.782	304.782	36.474	-	0.500	0.500
IFAD	-	140.720	140.720	11.824	-	68.322	68.322
Total	2,190.000	1,844.245	4,034.245	2,142.553	-	68.822	68.822

Sources: DPA & DMEA

6.2.Domestic Borrowings

The opening balance of T-bills during the 3rd quarter was Nu. 3,000 million. During the quarter Nu. 8,200 million worth of T-bills were issued to finance the resource gap and Nu.3,200 million was redeemed there by managing short term cash requirement of the government. The outstanding T-bills at the end of 3rd quarter is Nu.5,000 million which is 52 per cent more than the 2nd quarter. The T-bills issued, redeemed and outstanding during the Q3 is as shown in Table 11.

TABLE 11: SUMMARY OF T-BILLS

(Nu.in millions)

Sl. No.	Month	Issued	Redeemed	Outstanding
	Opening balance as on 1st Jan 2021	3,000.00		3,000.00
1	Jan-2021	100.00		3,100.00
2	Feb-2021	100.00	100.00	3,100.00
3	Mar-2021	5,000.00	3,100.00	5,000.00
	Total	8,200.00	3,200.00	5,000.00

Source:DPA

7. Key Results and Initiatives: Budget Provided for COVID-19

The total budget of Nu.2,130.423 million has been provided to budgetary agencies for COVID-19 containment measures as of 3rd quarter. Nu. 1,570.440 million was transferred from General Reserve and Nu. 559.983 million was supported under external funding as shown in the Table 12. The summary of details of budget allocated for COVID-19 containment measures are shown in the Table 13.

Besides, providing budgetary support to contain the pandemic, the Government has also initiated Monetary and Fiscal measures to provide direct financial reliefs to those individuals who were directly affected by the pandemic. The following tables reflect budget and expenditure summary provided for COVID-19 within nine months of the FY.

TABLE 12: BUDGET SUMMARY FOR COVID-19

(Nu. In Millions)

Sl. No	Agencies	Current		Capital			Total Current and Capital
		RGoB	RGOB	External	TSFP*	Total	
1	Constitutional Bodies	4.768				-	4.768
2	Autonomous	145.737	0.088			0.088	145.825
3	Ministry	152.657	969.617	458.991	9.519	1,438.127	1,590.784
4	Dzongkhag	283.542	13.031		45.322	58.353	341.895
5	Thromde	1.000			46.151	46.151	47.151
Total		587.704	982.736	458.991	100.992	1,542.719	2,130.423

*Trade Facilitation Support Program Source: DNB

TABLE 13: DETAILS OF COVID-19 EXPENDITURE

(Nu. In Millions)

Particulars	RGoB	External	TSFP*	Total
Health (PPE, drugs, non-drugs and flu clinics)	566.40	359.590	-	925.989
Quarantine (logics and foods)	421.62	-	-	421.618
Others (Structure -Roads, temporary shelters, etc)	11.20	-	100.992	112.189
Others (non-structural-COVID related miscellaneous expenses)	571.23	99.401	-	670.627
Total	1,570.44	458.991	100.992	2,130.423

*Trade Facilitation Support Program

Source: DNB

8. Conclusion

The overall resources have increased due to incorporation of external support of Nu. 1,736.186 million which is exclusive of the National Resilience Fund of Nu. 9,451.647 million for which the disbursement was facilitated through the budget process and e-Payment system. The fiscal deficit

has decreased from 7.36 per cent to 7.01 per cent of GDP due to withdrawal of grants based on the Mid-year Budget review exercise which was carried out at the start of the 3rd quarter.

The performance of the total resources in the 3rd quarter of the FY has increased by 18 per cent as compared to last FY during the same period, which is particularly contributed by increase in domestic receipt of 28 percent. The financing has increased substantially as compared to last FY during the same period, due to increase in the internal borrowings.

The actual expenditure as compared to resources is about 84 per cent, whereas the actual expenditure as against release is 95 per cent for the 3rd quarter. The variance between actual expenditure vis-à-vis releases has significantly improved in the 3rd quarter. This is mainly attributed to realistic monthly Budget Release Forecasts made by the agencies and implementation and or completion of majority of the activities in the 3rd quarter.

Annexure I

Comparison of revised budget summary with that of original budget as of 31st March 2021

(Nu.In Millions)

SOURCES OF FINANCE	Original Budget	Revised Budget 31 March 2021	Variance	
			Amount Change	Percent Change
TOTAL RESOURCES	53,822.073	56,995.029	3,172.956	5.9%
I. INTERNAL RESOURCES	33,679.225	33,960.315	281.090	0.8%
i. Domestic Revenue	33,189.392	33,281.000	91.608	0.3%
a. Tax	20,569.603	18,357.755	(2,211.848)	-10.8%
b. Non-Tax	12,619.789	14,923.245	2,303.456	18.3%
II. OTHER RECEIPTS/Adj. (ESP)	489.833	679.315	189.482	38.7%
III. GRANTS	20,142.848	23,034.714	2,891.866	14.4%
i. Program Grants	3,036.644	4,437.286	1,400.642	46.1%
a) Gol (STF & PG)	3,036.644	4,437.286	1,400.642	46.1%
ii. Project-tied Grants	17,106.204	18,597.428	1,491.224	8.7%
a) Gol	13,465.779	13,321.492	(144.287)	-1.1%
b) Others	3,640.425	5,275.936	1,635.511	44.9%
I. Total Expenditure	69,151.122	70,549.915	1,398.793	2.0%
i. Current Expenditure	32,900.000	32,788.824	(111.176)	-0.3%
ii. Capital Expenditure	36,251.122	37,761.091	1,509.969	4.2%
OVERALL BALANCE	(15,329.049)	(13,554.886)	1,774.163	-11.6%
FINANCING	15,329.049	13,554.886	(1,774.163)	-11.6%
a. Net Lending	1,316.666	(52.299)	(1,368.965)	-104.0%
i. Principle recoveries	2,531.065	2,412.600	(118.465)	-4.7%
Less lending	1,214.399	2,464.899	1,250.500	103.0%
b. Net external borrowings	422.154	2,694.591	2,272.437	538.3%
i. Project-tied Borrowings	1,844.245	2,361.401	517.156	28.0%
ii. Program Borrowings	2,190.000	4,078.970	1,888.970	86.3%
Less repayment	3,612.091	3,745.780	133.689	3.7%
c. Net internal borrowings (Surplus)	(13,590.229)	(10,912.594)	2,677.635	-19.7%
i. Internal borrowings	(13,602.498)	(10,925.584)	2,676.914	-19.7%
Internal Borrowings- Bonds for CSI		700.000	700.000	
Less repayment	12.269	12.990	0.721	5.9%
GDP	208,199.695	186,653.000	-	0.0%
Net internal borrowings % of GDP	-6.53%	-5.24%		-19.7%
Fiscal balance % of GDP	-7.36%	-7.26%		0.0%

Source: DNB

Annexure II

Statement of Budget and expenditure by agency as of March 31, 2021

(Nu.In Millions)

Sl. No	Agency	Budget			Expenditure			% Utilization		
		Current	Capital	Total	Current	Capital	Total	Current	Capital	Total
1	HIS MAJESTY'S SECRETARIAT	35.420	8.442	43.862	26.427	2.135	28.562	75%	25%	65%
2	HIS MAJESTY'S SECRETARIAT (4TH KING)	20.359	-	20.359	13.811	-	13.811	68%	0%	68%
3	NATIONAL ASSEMBLY OF BHUTAN	121.187	4.551	125.738	88.557	1.369	89.926	73%	30%	72%
4	NATIONAL COUNCIL OF BHUTAN	83.284	8.495	91.779	61.265	7.731	68.997	74%	91%	75%
5	COUNCIL FOR RELIGIOUS AFFAIRS	624.418	268.678	893.096	370.107	59.386	429.492	59%	22%	48%
6	JUDICIARY	292.752	144.506	437.258	223.843	24.997	248.840	76%	17%	57%
7	ROYAL CIVIL SERVICE COMMISSION	54.011	318.015	372.026	39.089	55.035	94.124	72%	17%	25%
8	ANTI-CORRUPTION COMMISSION	88.905	45.045	133.950	64.043	7.059	71.102	72%	16%	53%
9	ELECTION COMMISSION OF BHUTAN	54.450	23.769	78.219	37.205	3.243	40.449	68%	14%	52%
10	ROYAL AUDIT AUTHORITY	183.471	27.233	210.704	125.841	4.186	130.027	69%	15%	62%
11	CABINET SECRETARIAT	183.891	102.258	286.149	170.650	37.973	208.624	93%	37%	73%
12	OFFICE OF THE ATTORNEY GENERAL	46.087	13.090	59.177	31.737	4.390	36.127	69%	34%	61%
13	BHUTAN OLYMPIC COMMITTEE	68.856	88.950	157.806	47.152	5.446	52.599	68%	6%	33%

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Sl. No	Agency	Budget			Expenditure			% Utilization		
		Current	Capital	Total	Current	Capital	Total	Current	Capital	Total
14	DZONGKHA DEVELOPMENT COMMISSION	19.058	17.300	36.358	12.792	4.795	17.587	67%	28%	48%
15	NATIONAL LAND COMMISSION	149.489	82.640	232.129	105.450	4.464	109.914	71%	5%	47%
16	CENTRE FOR BHUTAN STUDIES AND GNH RESEARCH	14.268	3.258	17.526	10.744	3.712	14.456	75%	114%	82%
17	GROSS NATIONAL HAPPINESS COMMISSION	38.841	139.114	177.955	28.064	46.832	74.896	72%	34%	42%
18	NATIONAL ENVIRONMENT COMMISSION	38.893	379.397	418.290	28.389	34.764	63.154	73%	9%	15%
19	ROYAL INSTITUTE OF MANAGEMENT	60.284	46.088	106.372	39.220	12.330	51.550	65%	27%	48%
20	ROYAL UNIVERSITY OF BHUTAN	944.466	515.031	1,459.497	690.492	104.359	794.851	73%	20%	54%
21	NATIONAL STATISTICS BUREAU	29.746	22.184	51.930	22.252	7.119	29.370	75%	32%	57%
22	BHUTAN NARCOTICS CONTROL AUTHORITY	26.335	12.038	38.373	19.773	2.159	21.932	75%	18%	57%
23	BHUTAN INFORMATION COMMUNICATION MEDIA AUTHORITY	13.823	197.112	210.935	11.432	43.825	55.257	83%	22%	26%
24	DRUG REGULATORY AUTHORITY	16.800	5.750	22.550	12.118	1.838	13.956	72%	32%	62%
25	TOURISM COUNCIL OF BHUTAN	52.879	260.207	313.086	38.562	35.764	74.326	73%	14%	24%

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Sl. No	Agency	Budget			Expenditure			% Utilization		
		Current	Capital	Total	Current	Capital	Total	Current	Capital	Total
26	NATIONAL COMMISSION FOR WOMEN & CHILDREN	18.147	20.143	38.290	12.181	13.052	25.233	67%	65%	66%
27	ROYAL EDUCATION COUNCIL	31.031	58.651	89.682	23.586	7.234	30.821	76%	12%	34%
28	BHUTAN COUNCIL FOR SCHOOL EXAMINATION & ASSESSMENT	112.298	30.724	143.022	54.704	3.986	58.690	49%	13%	41%
29	ROYAL PRIVY COUNCIL	13.218	6.810	20.028	8.784	-	8.784	66%	0%	44%
30	BHUTAN STANDARD BUREAU	29.518	6.114	35.632	23.256	0.981	24.237	79%	16%	68%
31	KHESAR GYALPO UNIVERSITY OF MEDICAL SCIENCES OF BHUTAN	152.366	31.818	184.184	111.777	6.098	117.875	73%	19%	64%
32	JIGME SINGYE WANGCHUCK SCHOOL OF LAW	42.642	239.887	282.529	27.894	136.578	164.472	65%	57%	58%
33	BHUTAN NATIONAL LEGAL INSTITUTE	13.102	12.506	25.608	9.987	2.763	12.751	76%	22%	50%
34	CIVIL SOCIETY ORGANIZATIONS AUTHORITY	4.700	1.459	6.159	3.573	1.332	4.905	76%	91%	80%
35	JIGME DORJI WANGCHUCK NATIONAL REFERRAL HOSPITAL	1,487.132	210.640	1,697.772	1,022.352	85.786	1,108.138	69%	41%	65%
36	CONSTRUCTION DEVELOPMENT AUTHORITY	13.201	9.401	22.602	10.059	0.091	10.150	76%	1%	45%

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Sl. No	Agency	Budget			Expenditure			% Utilization		
		Current	Capital	Total	Current	Capital	Total	Current	Capital	Total
37	NATIONAL CENTER FOR HYDROLOGY AND METEOROLOGY	72.424	93.227	165.651	51.432	29.476	80.909	71%	32%	49%
38	BHUTAN MEDICAL & HEALTH COUNCIL	8.620	1.623	10.243	5.794	0.673	6.467	67%	41%	63%
39	NATIONAL FILM COMMISSION	2.536	8.045	10.581	1.568	1.006	2.574	62%	13%	24%
40	MEDIA COUNCIL	3.592	0.600	4.192	3.143	0.460	3.603	87%	77%	86%
41	BHUTAN CIVIL AVIATION AUTHORITY	17.696	16.970	34.666	11.891	15.483	27.374	67%	91%	79%
42	MINISTRY OF HOME & CULTURAL AFFAIRS	310.398	1,011.763	1,322.161	224.737	468.709	693.446	72%	46%	52%
43	ROYAL BHUTAN POLICE	2,376.320	233.075	2,609.395	1,765.254	104.008	1,869.262	74%	45%	72%
44	MINISTRY OF FINANCE	15,599.349	3,856.423	19,455.772	12,719.445	2,662.277	15,381.722	82%	69%	79%
45	MINISTRY OF FOREIGN AFFAIRS	728.380	69.967	798.347	523.932	44.523	568.454	72%	64%	71%
46	MINISTRY OF AGRICULTURE & FORESTS	1,770.463	2,258.506	4,028.969	1,290.377	542.632	1,833.010	73%	24%	45%
47	MINISTRY OF ECONOMIC AFFAIRS	259.830	1,444.017	1,703.847	285.486	270.414	555.899	110%	19%	33%
48	MINISTRY OF WORKS & HUMAN SETTLEMENT	600.083	4,870.134	5,470.217	376.447	1,008.057	1,384.504	63%	21%	25%
49	MINISTRY OF INFORMATION & COMMUNICATIONS	336.249	1,081.717	1,417.966	221.154	246.310	467.464	66%	23%	33%

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Sl. No	Agency	Budget			Expenditure			% Utilization		
		Current	Capital	Total	Current	Capital	Total	Current	Capital	Total
50	MINISTRY OF HEALTH	1,607.933	2,478.995	4,086.928	1,107.655	950.225	2,057.880	69%	38%	50%
51	MINISTRY OF EDUCATION	651.993	1,924.484	2,576.477	101.921	491.866	593.787	16%	26%	23%
52	MINISTRY OF LABOUR & HUMAN RESOURCES	276.027	1,076.873	1,352.900	193.756	235.554	429.311	70%	22%	32%
53	DZONGKHAG ADMINISTRATION, CHHUKHA	813.009	557.903	1,370.912	566.449	169.376	735.825	70%	30%	54%
54	SAMPHELING GEWOG, CHHUKHA	3.607	19.998	23.605	2.442	2.837	5.279	68%	14%	22%
55	BONGO GEWOG, CHHUKHA	3.714	22.955	26.669	2.566	5.582	8.148	69%	24%	31%
56	CHAPCHHA GEWOG, CHHUKHA	3.750	10.901	14.651	2.464	4.790	7.253	66%	44%	50%
57	DUNGNA GEWOG, CHHUKHA	5.432	9.858	15.290	2.689	3.609	6.298	50%	37%	41%
58	GELING GEWOG, CHHUKHA	3.808	11.469	15.277	2.382	1.067	3.450	63%	9%	23%
59	DARLA GEWOG, CHHUKHA	4.090	37.393	41.483	2.791	13.060	15.851	68%	35%	38%
60	GETANA GEWOG, CHHUKHA	5.130	10.167	15.297	3.359	1.625	4.985	65%	16%	33%
61	BJACHHO GEWOG, CHHUKHA	3.667	12.333	16.000	2.714	2.294	5.008	74%	19%	31%
62	LOKCHINA GEWOG, CHHUKHA	4.471	15.278	19.749	3.014	1.754	4.769	67%	11%	24%
63	METAKHA GEWOG, CHHUKHA	4.525	6.064	10.589	2.678	2.185	4.863	59%	36%	46%

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Sl. No	Agency	Budget			Expenditure			% Utilization		
		Current	Capital	Total	Current	Capital	Total	Current	Capital	Total
64	PHUENTSHOLING GEWOG, CHHUKHA	3.621	27.420	31.041	2.438	5.138	7.576	67%	19%	24%
65	DZONGKHAG ADMINISTRATION, HAA	271.970	239.842	511.812	197.804	49.499	247.303	73%	21%	48%
66	BJI GEWOG, HAA	3.192	9.885	13.077	2.171	0.240	2.411	68%	2%	18%
67	KATSHO GEWOG, HAA	3.648	8.343	11.991	2.368	0.622	2.989	65%	7%	25%
68	SANGBEY GEWOG, HAA	3.491	12.741	16.232	2.173	0.267	2.440	62%	2%	15%
69	SAMA GEWOG, HAA	3.433	8.920	12.353	2.157	1.104	3.261	63%	12%	26%
70	IUSU GEWOG, HAA	3.441	7.387	10.828	2.360	0.296	2.656	69%	4%	25%
71	GAKIDLING GEWOG, HAA	3.281	11.994	15.275	2.399	1.712	4.112	73%	14%	27%
72	DZONGKHAG ADMINISTRATION, PARO	758.678	290.747	1,049.425	568.923	65.815	634.738	75%	23%	60%
73	DOBSHARI GEWOG, PARO	3.623	14.146	17.769	2.548	7.460	10.008	70%	53%	56%
74	DOGAR GEWOG, PARO	3.773	16.096	19.869	2.776	7.947	10.723	74%	49%	54%
75	DOTENG GEWOG, PARO	3.781	8.970	12.751	2.705	3.060	5.765	72%	34%	45%
76	HUNGREL GEWOG, PARO	3.598	2.741	6.339	2.358	0.126	2.484	66%	5%	39%
77	LANGO GEWOG, PARO	3.764	19.213	22.977	2.518	8.344	10.862	67%	43%	47%
78	LUNGNYI GEWOG, PARO	3.603	11.643	15.246	2.728	5.223	7.951	76%	45%	52%
79	NAJA GEWOG, PARO	4.272	24.589	28.861	2.882	4.824	7.706	67%	20%	27%

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Sl. No	Agency	Budget			Expenditure			% Utilization		
		Current	Capital	Total	Current	Capital	Total	Current	Capital	Total
80	SHABA GEWOG, PARO	3.483	19.789	23.272	2.686	4.330	7.015	77%	22%	30%
81	TSENTO GEWOG, PARO	3.527	17.217	20.744	2.604	3.307	5.910	74%	19%	28%
82	WANGCHANG GEWOG, PARO	3.575	15.483	19.058	2.518	6.105	8.622	70%	39%	45%
83	DZONGKHAG ADMINISTRATION, SAMTSE	928.520	666.349	1,594.869	665.012	272.254	937.266	72%	41%	59%
84	NORGAYGANG (BARA) GEWOG, SAMTSE	4.407	30.275	34.682	2.816	10.433	13.249	64%	34%	38%
85	PEMALING (BIRU) GEWOG, SAMTSE	3.753	19.158	22.911	2.645	6.223	8.868	70%	32%	39%
86	SANGNGACHOLING (CHARGHAREY) GEWOG, SAMTSE	3.813	18.793	22.606	2.402	5.772	8.174	63%	31%	36%
87	NORBUGANG (CHENG MARI) GEWOG, SAMTSE	3.528	18.328	21.856	2.535	3.975	6.510	72%	22%	30%
88	DENCHUKHA GEWOG, SAMTSE	4.243	18.236	22.479	2.655	7.689	10.343	63%	42%	46%
89	DOPHUCHEN (DOROKHA) GEWOG, SAMTSE	3.806	27.089	30.895	2.753	13.319	16.072	72%	49%	52%
90	DUMTEOD GEWOG, SAMTSE	4.230	11.067	15.297	2.616	5.834	8.450	62%	53%	55%
91	YOEDSELTSE GEWOG, SAMTSE	3.706	18.659	22.365	2.545	5.419	7.964	69%	29%	36%
92	NAMGAYCHHEOLING GEWOG, SAMTSE	3.744	21.729	25.473	2.437	5.068	7.505	65%	23%	29%

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Sl. No	Agency	Budget			Expenditure			% Utilization		
		Current	Capital	Total	Current	Capital	Total	Current	Capital	Total
93	TENDU GEWOG, SAMTSE	3.613	27.018	30.631	2.720	9.309	12.030	75%	34%	39%
94	UGYENTSE GEWOG, SAMTSE	3.613	8.503	12.116	2.416	3.826	6.242	67%	45%	52%
95	PHUENTSHOP ELRI (PUGLI) GEWOG, SAMTSE	4.748	25.949	30.697	2.566	12.598	15.163	54%	49%	49%
96	SAMTSE GEWOG, SAMTSE	3.522	22.526	26.048	2.441	8.218	10.659	69%	36%	41%
97	TASHICHOLIN G (SIBSU) GEWOG,SAMT SE	3.083	17.391	20.474	2.392	5.033	7.425	78%	29%	36%
98	TADING GEWOG, SAMTSE	3.965	32.118	36.083	2.288	10.148	12.436	58%	32%	34%
99	DZONGKHAG ADMINISTRA TION, TSIRANG	448.166	479.259	927.42 5	321.727	242.075	563.803	72%	51%	61%
100	PATSHALING (BETENI) GEWOG, TSIRANG	3.480	9.083	12.563	2.568	5.575	8.143	74%	61%	65%
101	DUNGLAGAN G GEWOG, TSIRANG	3.834	11.284	15.118	2.458	2.448	4.906	64%	22%	32%
102	BARSHONG GEWOG, TSIRANG	3.962	10.020	13.982	2.550	4.740	7.291	64%	47%	52%
103	GOSELING GEWOG, TSIRANG	3.218	10.532	13.750	2.278	2.543	4.821	71%	24%	35%
104	RANGTHANG LING GEWOG, TSIRANG	3.078	11.780	14.858	2.297	3.895	6.193	75%	33%	42%
105	KILKHORTHA NG GEWOG, TSIRANG	3.661	13.275	16.936	2.568	3.364	5.931	70%	25%	35%

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Sl. No	Agency	Budget			Expenditure			% Utilization		
		Current	Capital	Total	Current	Capital	Total	Current	Capital	Total
106	MENDRELGA NG GEWOG, TSIRANG	3.882	9.984	13.866	2.406	6.406	8.812	62%	64%	64%
107	SERGITHANG (PATALEY) GEWOG, TSIRANG	4.189	11.117	15.306	2.612	0.648	3.260	62%	6%	21%
108	PHUENTENCH HU GEWOG, TSIRANG	3.892	10.475	14.367	2.665	7.678	10.342	68%	73%	72%
109	SHEMJONG GEWOG, TSIRANG	3.239	8.962	12.201	2.365	4.132	6.497	73%	46%	53%
110	TSHOLINGKH AR GEWOG, TSIRANG	3.426	12.325	15.751	2.565	3.917	6.482	75%	32%	41%
111	TSIRANGTEO D GEWOG, TSIRANG	4.037	11.201	15.238	2.459	1.628	4.087	61%	15%	27%
112	DZONGKHAG ADMINISTRA TION, DAGANA	484.807	423.372	908.17 9	339.211	116.311	455.522	70%	27%	50%
113	DORONA GEWOG, DAGANA	3.922	9.600	13.522	2.365	2.074	4.440	60%	22%	33%
114	DRUJEYGANG GEWOG, DAGANA	3.774	17.079	20.853	2.795	4.407	7.201	74%	26%	35%
115	GESARLING GEWOG, DAGANA	3.577	8.350	11.927	2.611	0.741	3.352	73%	9%	28%
116	GOSHI GEWOG, DAGANA	3.588	12.382	15.970	2.355	3.721	6.076	66%	30%	38%
117	KANA GEWOG, DAGANA	3.512	15.896	19.408	2.355	1.650	4.005	67%	10%	21%
118	KHEBISA GEWOG, DAGANA	4.104	15.682	19.786	2.475	3.273	5.748	60%	21%	29%
119	LAJAB GEWOG, DAGANA	4.586	7.459	12.045	2.866	0.954	3.820	62%	13%	32%

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Sl. No	Agency	Budget			Expenditure			% Utilization		
		Current	Capital	Total	Current	Capital	Total	Current	Capital	Total
120	TRASHIDING GEWOG, DAGANA	3.597	13.717	17.314	2.730	5.888	8.619	76%	43%	50%
121	TSENDAGANG GEWOG, DAGANA	3.641	12.859	16.500	2.626	7.900	10.526	72%	61%	64%
122	TSANGKHA GEWOG, DAGANA	3.709	10.430	14.139	2.786	4.116	6.901	75%	39%	49%
123	TSEZA GEWOG, DAGANA	3.536	8.999	12.535	2.476	2.912	5.389	70%	32%	43%
124	KARMALING (DEORALI) GEWOG, DAGANA	3.951	8.398	12.349	2.863	0.250	3.114	72%	3%	25%
125	LHAMOIZING KHA GEWOG, DAGANA	3.523	13.039	16.562	2.488	1.249	3.737	71%	10%	23%
126	NICHULA GEWOG, DAGANA	4.030	9.479	13.509	2.938	1.251	4.189	73%	13%	31%
127	DZONGKHAG ADMINISTRA TION, PUNAKHA	547.568	386.224	933.79 2	414.062	123.846	537.908	76%	32%	58%
128	CHHUBU GEWOG, PUNAKHA	3.799	12.289	16.088	2.582	4.137	6.719	68%	34%	42%
129	GOENSHARI GEWOG, PUNAKHA	3.728	8.279	12.007	2.335	4.260	6.595	63%	51%	55%
130	GUMA GEWOG, PUNAKHA	3.554	16.118	19.672	2.536	5.156	7.692	71%	32%	39%
131	KABJISA GEWOG, PUNAKHA	3.722	11.631	15.353	2.571	3.401	5.972	69%	29%	39%
132	LIMBUKHA GEWOG, PUNAKHA	3.489	6.749	10.238	2.763	3.446	6.209	79%	51%	61%
133	SHENGANA GEWOG, PUNAKHA	3.985	9.347	13.332	2.834	6.377	9.211	71%	68%	69%

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Sl. No	Agency	Budget			Expenditure			% Utilization		
		Current	Capital	Total	Current	Capital	Total	Current	Capital	Total
134	TALO GEWOG, PUNAKHA	3.573	9.038	12.611	2.426	6.689	9.114	68%	74%	72%
135	TEOWANG GEWOG, PUNAKHA	3.694	8.468	12.162	2.690	0.928	3.617	73%	11%	30%
136	DZOMA GEWOG, PUNAKHA	3.544	11.747	15.291	2.649	5.379	8.028	75%	46%	53%
137	BAAP GEWOG, PUNAKHA	3.617	15.430	19.047	2.453	8.268	10.721	68%	54%	56%
138	TOEBESA GEWOG, PUNAKHA	3.739	11.689	15.428	2.668	4.964	7.633	71%	42%	49%
139	DZONGKHAG ADMINISTRA TION, WANGDUE PHODRANG	610.393	410.041	1,020.4 34	466.629	77.090	543.719	76%	19%	53%
140	BJENA GEWOG, WANGDUE PHODRANG	3.712	11.665	15.377	2.645	2.036	4.680	71%	17%	30%
141	DANGCHHU GEWOG, WANGDUE PHODRANG	4.286	9.106	13.392	2.770	7.827	10.598	65%	86%	79%
142	DAGA GEWOG, WANGDUE PHODRANG	3.721	14.055	17.776	2.097	5.384	7.480	56%	38%	42%
143	GANGTEOD GEWOG, WANGDUE PHODRANG	4.026	10.976	15.002	2.661	2.112	4.773	66%	19%	32%
144	GASETSHOGO NGM GEWOG, WANGDUE PHODRANG	3.789	13.617	17.406	2.667	4.156	6.823	70%	31%	39%
145	GASETSHOW OGM GEWOG, WANGDUE PHODRANG	3.767	4.967	8.734	2.789	1.596	4.385	74%	32%	50%
146	KAZHI GEWOG,	3.729	11.134	14.863	2.698	1.331	4.029	72%	12%	27%

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Sl. No	Agency	Budget			Expenditure			% Utilization		
		Current	Capital	Total	Current	Capital	Total	Current	Capital	Total
	WANGDUE PHODRANG									
147	NAHI GEWOG, WANGDUE PHODRANG	3.953	6.791	10.744	2.814	1.920	4.733	71%	28%	44%
148	NYISHO GEWOG, WANGDUE PHODRANG	3.986	11.559	15.545	3.037	6.945	9.982	76%	60%	64%
149	PHANGYUEL GEWOG, WANGDUE PHODRANG	3.611	7.132	10.743	2.316	1.268	3.584	64%	18%	33%
150	PHOBI GEWOG, WANGDUE PHODRANG	4.197	10.885	15.082	2.673	4.837	7.510	64%	44%	50%
151	RUBESA GEWOG, WANGDUE PHODANG	3.877	10.766	14.643	2.800	2.365	5.165	72%	22%	35%
152	SEPHU GEWOG, WANGDUE PHODRANG	3.776	10.062	13.838	2.534	5.606	8.139	67%	56%	59%
153	ATHANG GEWOG, WANGDUE PHODRANG	3.957	10.406	14.363	2.431	0.402	2.833	61%	4%	20%
154	THEDTSO GEWOG, WANGDUE PHODRANG	3.468	19.595	23.063	2.448	7.706	10.155	71%	39%	44%
155	DZONGKHAG ADMINISTRA TION, BUMTHANG	346.049	229.937	575.98 6	246.276	76.313	322.590	71%	33%	56%
156	CHHOEKHOR GEWOG, BUMTHANG	3.551	20.094	23.645	2.695	6.274	8.970	76%	31%	38%
157	CHHUMEY GEWOG, BUMTHANG	3.527	12.144	15.671	2.802	5.718	8.520	79%	47%	54%
158	TANG GEWOG, BUMTHANG	4.210	11.419	15.629	2.689	4.108	6.798	64%	36%	43%

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Sl. No	Agency	Budget			Expenditure			% Utilization		
		Current	Capital	Total	Current	Capital	Total	Current	Capital	Total
159	URA GEWOG, BUMTHANG	4.382	8.610	12.992	3.156	2.566	5.722	72%	30%	44%
160	DZONGKHAG ADMINISTRATION, SARPANG	599.577	529.672	1,129.249	438.588	141.129	579.717	73%	27%	51%
161	SAMTEYLING GEWOG, SARPANG	3.600	12.557	16.157	2.627	6.993	9.620	73%	56%	60%
162	CHHUZARGANG GEWOG, SARPANG	4.013	13.810	17.823	3.005	4.815	7.819	75%	35%	44%
163	DEKIDLING GEWOG, SARPANG	3.579	21.506	25.085	2.296	11.427	13.724	64%	53%	55%
164	CHHUZOM GEWOG, SARPANG	5.571	18.859	24.430	2.906	7.448	10.354	52%	39%	42%
165	TAREYTHANG GEWOG, SARPANG	3.976	4.180	8.156	2.753	1.202	3.955	69%	29%	48%
166	GELEPHU GEWOG, SARPANG	3.529	16.967	20.496	2.471	6.741	9.212	70%	40%	45%
167	GAKIDLING GEWOG, SARPANG	3.565	17.834	21.399	2.725	6.898	9.623	76%	39%	45%
168	JIGMEDCHHEOLING GEWOG, SARPANG	3.969	23.220	27.189	2.631	4.884	7.514	66%	21%	28%
169	UMLING GEWOG, SARPANG	4.202	8.983	13.185	2.554	4.962	7.515	61%	55%	57%
170	SINGYE GEWOG, SARPANG	4.009	10.091	14.100	2.604	1.565	4.169	65%	16%	30%
171	SHOMPANGKHA GEWOG, SARPANG	3.578	6.813	10.391	2.595	4.678	7.273	73%	69%	70%
172	SERSHONG GEWOG, SARPANG	3.891	9.413	13.304	2.300	2.169	4.469	59%	23%	34%

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Sl. No	Agency	Budget			Expenditure			% Utilization		
		Current	Capital	Total	Current	Capital	Total	Current	Capital	Total
173	DZONGKHAG ADMINISTRATION, ZHEMGANG	432.464	548.912	981.376	303.467	198.379	501.847	70%	36%	51%
174	BARDO GEWOG, ZHEMGANG	4.592	19.051	23.643	2.822	12.225	15.047	61%	64%	64%
175	BJOKA GEWOG, ZHEMGANG	4.683	12.186	16.869	3.119	0.980	4.100	67%	8%	24%
176	NANGKOR GEWOG, ZHEMGANG	4.666	16.880	21.546	3.421	4.695	8.116	73%	28%	38%
177	NGANGLA GEWOG, ZHEMGANG	3.731	15.658	19.389	2.300	6.550	8.850	62%	42%	46%
178	PHANGKHAR GEWOG, ZHEMGANG	3.747	12.561	16.308	2.350	3.515	5.865	63%	28%	36%
179	SHINGKHAR GEWOG, ZHEMGANG	4.134	14.789	18.923	2.499	4.685	7.184	60%	32%	38%
180	TRONG GEWOG, ZHEMGANG	3.536	15.714	19.250	2.289	6.146	8.434	65%	39%	44%
181	GOSHING GEWOG, ZHEMGANG	4.149	14.596	18.745	2.080	9.799	11.879	50%	67%	63%
182	DZONGKHAG ADMINISTRATION, TRONGSA	327.353	379.607	706.960	229.012	78.944	307.956	70%	21%	44%
183	DRAKTENG GEWOG, TRONGSA	3.457	17.696	21.153	2.475	0.993	3.468	72%	6%	16%
184	KORPHU GEWOG, TRONGSA	4.432	8.245	12.677	2.449	2.306	4.756	55%	28%	38%
185	LANGTHEL GEWOG, TRONGSA	3.585	18.742	22.327	2.640	6.493	9.133	74%	35%	41%
186	NUBI GEWOG, TRONGSA	3.974	18.316	22.290	2.656	4.090	6.746	67%	22%	30%

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Sl. No	Agency	Budget			Expenditure			% Utilization		
		Current	Capital	Total	Current	Capital	Total	Current	Capital	Total
187	TANGSIBJI GEWOG, TRONGSA	3.571	10.054	13.625	2.595	3.393	5.988	73%	34%	44%
188	DZONGKHAG ADMINISTRA TION, LHUENTSE	315.799	281.346	597.14 5	225.956	63.678	289.633	72%	23%	49%
189	GANGZUR GEWOG, LHUENTSE	3.668	17.183	20.851	2.272	0.613	2.885	62%	4%	14%
190	JAREY GEWOG, LHUENTSE	4.105	10.085	14.190	2.677	0.859	3.536	65%	9%	25%
191	KHOMA GEWOG, LHUENTSE	3.580	14.348	17.928	2.022	2.793	4.815	56%	19%	27%
192	KURTEOD GEWOG, LHUENTSE	4.867	7.326	12.193	2.454	0.152	2.606	50%	2%	21%
193	MINJAY GEWOG, LHUENTSE	3.765	10.041	13.806	2.429	2.995	5.423	65%	30%	39%
194	MENBI GEWOG, LHUENTSE	3.572	13.883	17.455	2.312	4.169	6.481	65%	30%	37%
195	METSHO GEWOG, LHUENTSE	4.426	9.179	13.605	2.312	4.559	6.871	52%	50%	51%
196	TSENKHAR GEWOG, LHUENTSE	3.586	16.544	20.130	2.500	5.671	8.171	70%	34%	41%
197	DZONGKHAG ADMINISTRA TION, MONGAR	676.410	559.899	1,236.3 09	476.982	245.833	722.815	71%	44%	58%
198	BALAM GEWOG, MONGAR	4.012	7.561	11.573	2.599	4.014	6.614	65%	53%	57%
199	CHHALI GEWOG, MONGAR	3.595	13.988	17.583	2.479	1.744	4.223	69%	12%	24%
200	CHASKHAR GEWOG, MONGAR	3.886	11.173	15.059	2.539	4.569	7.108	65%	41%	47%

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Sl. No	Agency	Budget			Expenditure			% Utilization		
		Current	Capital	Total	Current	Capital	Total	Current	Capital	Total
201	DRAMETSE GEWOG, MONGAR	4.306	15.494	19.800	2.626	4.568	7.194	61%	29%	36%
202	DREPUNG GEWOG, MONGAR	4.160	10.453	14.613	2.908	2.475	5.382	70%	24%	37%
203	GONGDUE GEWOG, MONGAR	4.304	13.472	17.776	2.500	3.761	6.261	58%	28%	35%
204	JURMEY GEWOG, MONGAR	4.265	13.741	18.006	2.967	2.859	5.827	70%	21%	32%
205	KENGKHAR GEWOG, MONGAR	4.376	14.098	18.474	3.176	2.721	5.898	73%	19%	32%
206	MONGAR GEWOG, MONGAR	3.587	21.677	25.264	2.764	3.383	6.147	77%	16%	24%
207	NGATSHANG GEWOG, MONGAR	3.792	10.723	14.515	2.697	3.853	6.550	71%	36%	45%
208	SALENG GEWOG, MONGAR	3.581	13.794	17.375	2.715	9.284	11.999	76%	67%	69%
209	SHERIMUHUN G GEWOG, MONGAR	4.291	15.496	19.787	2.434	5.997	8.431	57%	39%	43%
210	SILAMBI GEWOG, MONGAR	5.478	12.370	17.848	4.095	5.532	9.628	75%	45%	54%
211	THANGRONG GEWOG, MONGAR	4.333	12.891	17.224	2.781	2.994	5.775	64%	23%	34%
212	TSAKALING GEWOG, MONGAR	4.094	13.777	17.871	2.566	7.609	10.175	63%	55%	57%
213	TSAMANG GEWOG, MONGAR	4.259	10.307	14.566	2.886	3.193	6.079	68%	31%	42%
214	NARANG GEWOG, MONGAR	4.279	11.342	15.621	2.622	1.195	3.817	61%	11%	24%
215	DZONGKHAG ADMINISTRA	473.617	405.397	879.01 4	343.985	84.128	428.113	73%	21%	49%

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Sl. No	Agency	Budget			Expenditure			% Utilization		
		Current	Capital	Total	Current	Capital	Total	Current	Capital	Total
	TION, PEMA GATSHEL									
216	CHONGSHING GEWOG, PEMA GATSHEL	3.861	9.972	13.833	2.571	2.492	5.063	67%	25%	37%
217	CHHIMUNG GEWOG, PEMA GATSHEL	4.488	8.969	13.457	2.780	2.708	5.488	62%	30%	41%
218	DUNGMIN GEWOG, PEMA GATSHEL	3.840	10.791	14.631	2.543	1.223	3.767	66%	11%	26%
219	KHAR GEWOG, PEMA GATSHEL	4.009	10.792	14.801	2.747	0.611	3.359	69%	6%	23%
220	SHUMAR GEWOG, PEMA GATSHEL	3.523	15.541	19.064	2.638	2.115	4.752	75%	14%	25%
221	YURUNG GEWOG, PEMA GATSHEL	4.216	9.530	13.746	2.883	2.652	5.535	68%	28%	40%
222	ZOBEL GEWOG, PEMA GATSHEL	3.559	11.806	15.365	2.409	6.177	8.585	68%	52%	56%
223	DECHHENLIN G GEWOG, PEMA GATSHEL	4.449	18.539	22.988	2.710	4.341	7.052	61%	23%	31%
224	NORBUGANG GEWOG, PEMA GATSHEL	3.538	14.754	18.292	2.491	2.444	4.936	70%	17%	27%
225	NANONG GEWOG, PEMA GATSHEL	4.465	13.996	18.461	2.901	5.861	8.763	65%	42%	47%
226	CHOEKHORLI NG GEWOG, PEMA GATSHEL	4.258	7.736	11.994	3.036	0.996	4.031	71%	13%	34%

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Sl. No	Agency	Budget			Expenditure			% Utilization		
		Current	Capital	Total	Current	Capital	Total	Current	Capital	Total
227	DZONGKHAG ADMINISTRATION, SAMDRUP JONGKHAR	551.033	264.352	815.385	396.222	81.011	477.232	72%	31%	59%
228	PHUENTSHOT HANG GEWOG, SAMDRUP JONGKHAR	3.818	16.671	20.489	2.609	3.310	5.919	68%	20%	29%
229	PEMATHANG GEWOG, SAMDRUP JONGKHAR	3.780	9.696	13.476	2.496	0.537	3.034	66%	6%	23%
230	GOMDAR GEWOG, SAMDRUP JONGKHAR	4.138	20.246	24.384	2.521	3.129	5.650	61%	15%	23%
231	WANGPHU GEWOG, SAMDRUP JONGKHAR	4.131	16.784	20.915	2.834	8.589	11.423	69%	51%	55%
232	LANGCHENPHU GEWOG, SAMDRUP JONGKHAR	3.668	7.941	11.609	2.700	3.287	5.987	74%	41%	52%
233	LAURI GEWOG, SAMDRUP JONGKHAR	4.731	25.331	30.062	2.343	1.217	3.559	50%	5%	12%
234	MARTSHALA GEWOG, SAMDRUP JONGKHAR	4.201	16.711	20.912	2.519	2.583	5.103	60%	15%	24%
235	DEWATHANG GEWOG, SAMDRUP JONGKHAR	3.547	12.703	16.250	2.644	1.933	4.577	75%	15%	28%
236	ORONG GEWOG, SAMDRUP JONGKHAR	4.184	15.548	19.732	2.549	1.354	3.903	61%	9%	20%
237	SAMRANG GEWOG, SAMDRUP JONGKHAR	3.054	4.384	7.438	2.052	0.029	2.081	67%	1%	28%

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Sl. No	Agency	Budget			Expenditure			% Utilization		
		Current	Capital	Total	Current	Capital	Total	Current	Capital	Total
238	SERTHI GEWOG, SAMDRUP JONGKHAR	4.372	14.394	18.766	2.535	0.938	3.473	58%	7%	19%
239	DZONGKHAG ADMINISTRA TION, TRASHIGANG	967.646	430.342	1,397.9 88	674.662	116.840	791.502	70%	27%	57%
240	BARTSHAM GEWOG, TRASHIGANG	4.246	11.341	15.587	3.032	4.086	7.118	71%	36%	46%
241	BIDUNG GEWOG, TRASHIGANG	4.024	9.473	13.497	2.561	0.713	3.273	64%	8%	24%
242	KANGLUNG GEWOG, TRASHIGANG	3.516	20.437	23.953	2.581	7.902	10.483	73%	39%	44%
243	KANGPARA GEWOG, TRASHIGANG	4.766	15.615	20.381	3.598	3.044	6.642	76%	19%	33%
244	KHALING GEWOG, TRASHIGANG	3.887	15.067	18.954	2.944	3.773	6.718	76%	25%	35%
245	LUMANG GEWOG, TRASHIGANG	4.153	22.374	26.527	3.110	4.337	7.447	75%	19%	28%
246	MERAK GEWOG, TRASHIGANG	4.823	15.195	20.018	3.715	7.146	10.862	77%	47%	54%
247	YANGNYER GEWOG, TRASHIGANG	4.198	14.992	19.190	3.073	8.078	11.151	73%	54%	58%
248	PHONGMEY GEWOG, TRASHIGANG	3.896	15.564	19.460	2.699	5.007	7.706	69%	32%	40%
249	RADHI GEWOG, TRASHIGANG	3.537	15.445	18.982	2.638	1.303	3.941	75%	8%	21%
250	SAKTENG GEWOG, TRASHIGANG	5.109	26.702	31.811	3.218	3.488	6.706	63%	13%	21%
251	SAMKHAR GEWOG, TRASHIGANG	3.962	15.843	19.805	2.687	5.641	8.327	68%	36%	42%

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Sl. No	Agency	Budget			Expenditure			% Utilization		
		Current	Capital	Total	Current	Capital	Total	Current	Capital	Total
252	SHONGPHU GEWOG, TRASHIGANG	3.676	14.176	17.852	2.781	2.698	5.480	76%	19%	31%
253	THRIMSHING GEWOG, TRASHIGANG	4.023	12.274	16.297	3.061	8.028	11.089	76%	65%	68%
254	UDZORONG GEWOG, TRASHIGANG	4.175	15.982	20.157	2.601	3.284	5.886	62%	21%	29%
255	DZONGKHAG ADMINISTRATION, THIMPHU	317.868	357.805	675.673	220.247	145.306	365.553	69%	41%	54%
256	SOE GEWOG, THIMPHU	3.921	3.813	7.734	2.678	2.900	5.579	68%	76%	72%
257	CHANG GEWOG, THIMPHU	3.529	16.080	19.609	2.537	0.803	3.340	72%	5%	17%
258	DAGALA GEWOG, THIMPHU	3.633	8.344	11.977	2.645	0.364	3.009	73%	4%	25%
259	GAYNEY GEWOG, THIMPHU	4.482	5.746	10.228	2.725	1.426	4.151	61%	25%	41%
260	KAWANG GEWOG, THIMPHU	3.652	18.533	22.185	2.727	7.868	10.595	75%	42%	48%
261	LINGZHI GEWOG, THIMPHU	3.636	6.105	9.741	2.496	0.764	3.260	69%	13%	33%
262	MEWANG GEWOG, THIMPHU	3.615	18.408	22.023	2.412	4.599	7.010	67%	25%	32%
263	NARO GEWOG, THIMPHU	5.032	4.202	9.234	2.871	0.520	3.391	57%	12%	37%
264	DZONGKHAG ADMINISTRATION, GASA	170.106	207.236	377.342	100.997	97.648	198.645	59%	47%	53%
265	GEONKHAME D GEWOG, GASA	3.369	4.835	8.204	2.568	1.863	4.431	76%	39%	54%

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Sl. No	Agency	Budget			Expenditure			% Utilization		
		Current	Capital	Total	Current	Capital	Total	Current	Capital	Total
266	GEONKHATE OD GEWOG, GASA	3.390	4.035	7.425	2.479	1.322	3.800	73%	33%	51%
267	LAYA GEWOG, GASA	3.816	15.742	19.558	2.842	5.695	8.537	74%	36%	44%
268	LUNANA GEWOG, GASA	4.229	13.101	17.330	2.561	3.726	6.287	61%	28%	36%
269	DZONGKHAG ADMINISTRATION, TRASHI YANGTSE	413.086	313.141	726.227	300.933	68.369	369.302	73%	22%	51%
270	BUMDELING GEWOG, TRASHI YANGTSE	3.451	19.676	23.127	2.123	1.528	3.651	62%	8%	16%
271	JAMKHAR GEWOG, TRASHI YANGTSE	3.780	8.278	12.058	2.281	0.095	2.376	60%	1%	20%
272	KHAMDANG GEWOG, TRASHI YANGTSE	3.632	20.988	24.620	2.535	8.756	11.290	70%	42%	46%
273	RAMJAR GEWOG, TRASHI YANGTSE	4.215	10.875	15.090	2.344	1.755	4.099	56%	16%	27%
274	TEODTSHO GEWOG, TRASHI YANGTSE	4.018	14.586	18.604	2.860	4.599	7.458	71%	32%	40%
275	TONGMIZHAN GTSHA GEWOG, TRASHI YANGTSE	3.960	11.016	14.976	2.028	2.219	4.248	51%	20%	28%
276	YALANG GEWOG, TRASHI YANGTSE	4.103	15.196	19.299	2.682	0.715	3.398	65%	5%	18%
277	YANGTSE GEWOG, TRASHI YANGTSE	3.495	15.659	19.154	2.567	7.888	10.454	73%	50%	55%

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Sl. No	Agency	Budget			Expenditure			% Utilization		
		Current	Capital	Total	Current	Capital	Total	Current	Capital	Total
278	THIMPHU THROMDE	834.851	1,403.904	2,238.755	608.632	432.254	1,040.886	73%	31%	46%
279	PHUENTSHOLING THROMDE	180.787	475.664	656.451	135.323	48.819	184.142	75%	10%	28%
280	GELEGPHU THROMDE	136.970	415.777	552.747	98.108	74.328	172.436	72%	18%	31%
281	SAMDRUPJONG KHAR THROMDE	97.704	324.690	422.394	72.689	65.345	138.034	74%	20%	33%

Source: DNB
