



3rd Quarter Budget Performance Report

FY2021-22

DEPARTMENT OF NATIONAL BUDGET

MINISTRY OF FINANCE

March 2022

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2. Introduction

The Department of National Budget (DNB), Ministry of Finance is pleased to issue the 3rdQuarter Budget Performance Report for the FY 2021-2022 ending March 31, 2022.

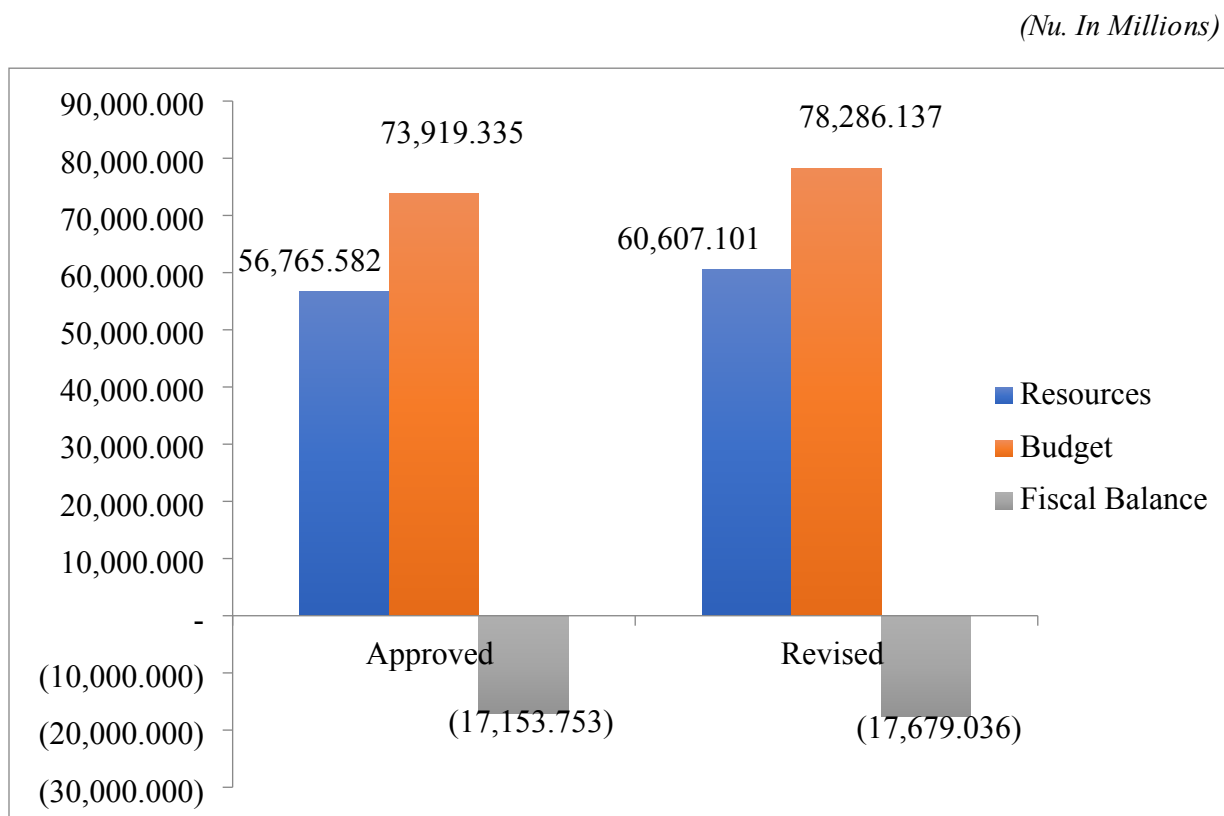
The report highlights the budget and expenditure performance for the 3rdquarter including domestic revenue, grants realized and loans contracted to finance the fiscal deficit. Through this report the Department seeks to inform the Government, citizens and other relevant stakeholders on the performance of resources, budget and expenditure 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.

1. The Government's Budget

The resources and expenditures have increased by 7percent and 6percent respectively. The increase in resource is mainly due to incorporation of Nu. 3,774.872 million under the donor support for implementation of various programs and activities during the FY. The details of amount incorporated under different donors are shown in Table 1. The programs and activities will be implemented by the relevant budgetary agencies.

The summary of total resources, expenditure and fiscal balance as compared to the original estimates is shown in Figure 1.

FIGURE 1: BUDGET, RESOURCE&FISCAL BALANCE



(Source: DNB)

The fiscal balance as a percentage of GDP (Nu.199, 654.659million) has increased from 8.59 per cent to 8.85 per cent at the end of 3rdquarter mainly due to increase in external borrowings (Project Tied borrowings) amounting to Nu. 525.283 million.

TABLE 1: SUPPLEMENTARY INCORPORATION UNDER DONOR GRANT DURING THE 3RD QUARTERS

(Nu. In Millions)

Table 1: Supplementary Incorporation under Donor					
Sl. No.	Name of Donor	Q1	Q2	Q3	Total
1	ADB	77.531	6.738	146.680	230.949
2	EU	94.800	37.956	2.065	134.821
3	AUSTRIAN	24.933	35.553	6.783	67.269
4	GFATM	60.500	3.769	3.073	67.342
5	GoI	429.946	(441.048)	103.689	92.587
6	UN AGENCIES	87.122	106.369	8.786	202.277
7	WHO	57.908	54.429	8.809	121.146
8	PG & TSF	156.356	398.422	-	554.778
9	Others External/Internal	265.914	1,779.315	258.474	2,303.703
	TOTAL	1,255.010	1,981.503	538.359	3,774.872

Source DNB

1.1. Current and Capital Expenditures

During the quarter, there is no change in the current expenditure in terms of percentage, however in absolute terms there is a slight decrease of Nu. 47.939 million. On the other hand, the capital budget has increased by 11.5 percent as compared to the approved budget. The details of the variance are show in Table 2.

TABLE 2: APPROVED BUDGET VS REVISED BUDGET FOR FY 2021-22

(Nu. In Millions)

Particulars	Approved Budget	Revised Budget	% change
Current	35,598.664	35,550.725	-0.13%
Capital	38,320.671	42,735.412	11.52%
Total	73,919.335	78,286.137	5.91%

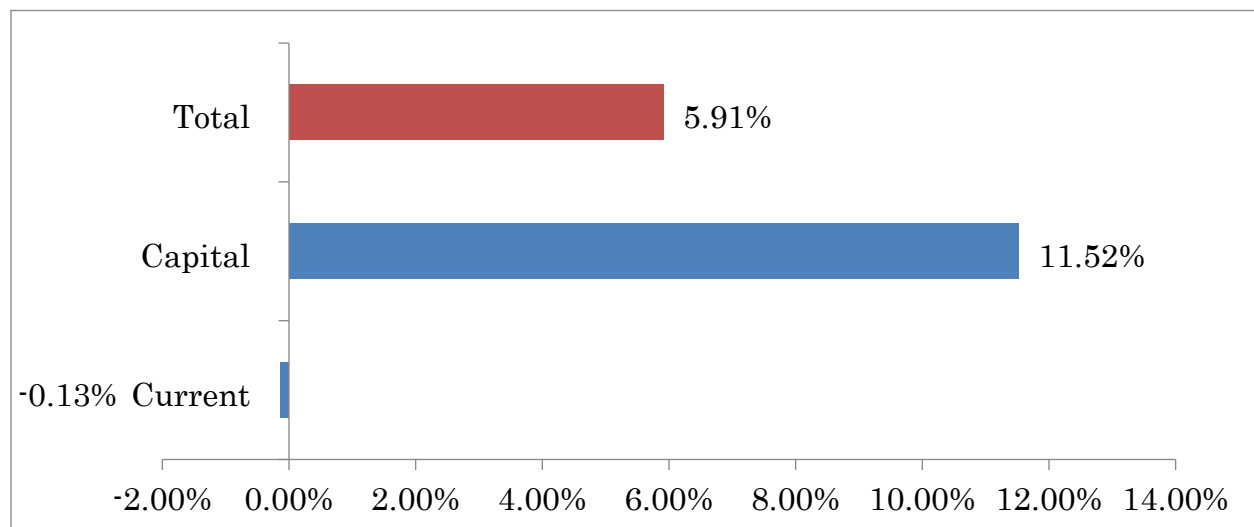
Source: DNB

**The current budget excludes Nu.14.670 m provided for DGRK*

The nominal decrease in current expenditure was mainly attributed from re-appropriation of budget from current to capital as admissible by FRR.

On the other hand, the increase in capital budget was attributed from incorporation of funds amounting to Nu. 4,414.741 m (external grants Nu. 3,774.872 m & internal grants Nu. 66.647 m, Nu. 525.283 m external borrowings and reappropriation from recurrent to capital Nu 47.939 m) during the quarter.

FIGURE 2: PERCENTAGE CHANGE IN THE REVISED AGAINST ORIGINAL BUDGET ESTIMATES



Source: DNB

2. Summary of Actual Resource, Release and Expenditure

This section reports the position of actual resource, release and expenditures. It also covers information on year-on-year comparison of fiscal position till the end of FY.

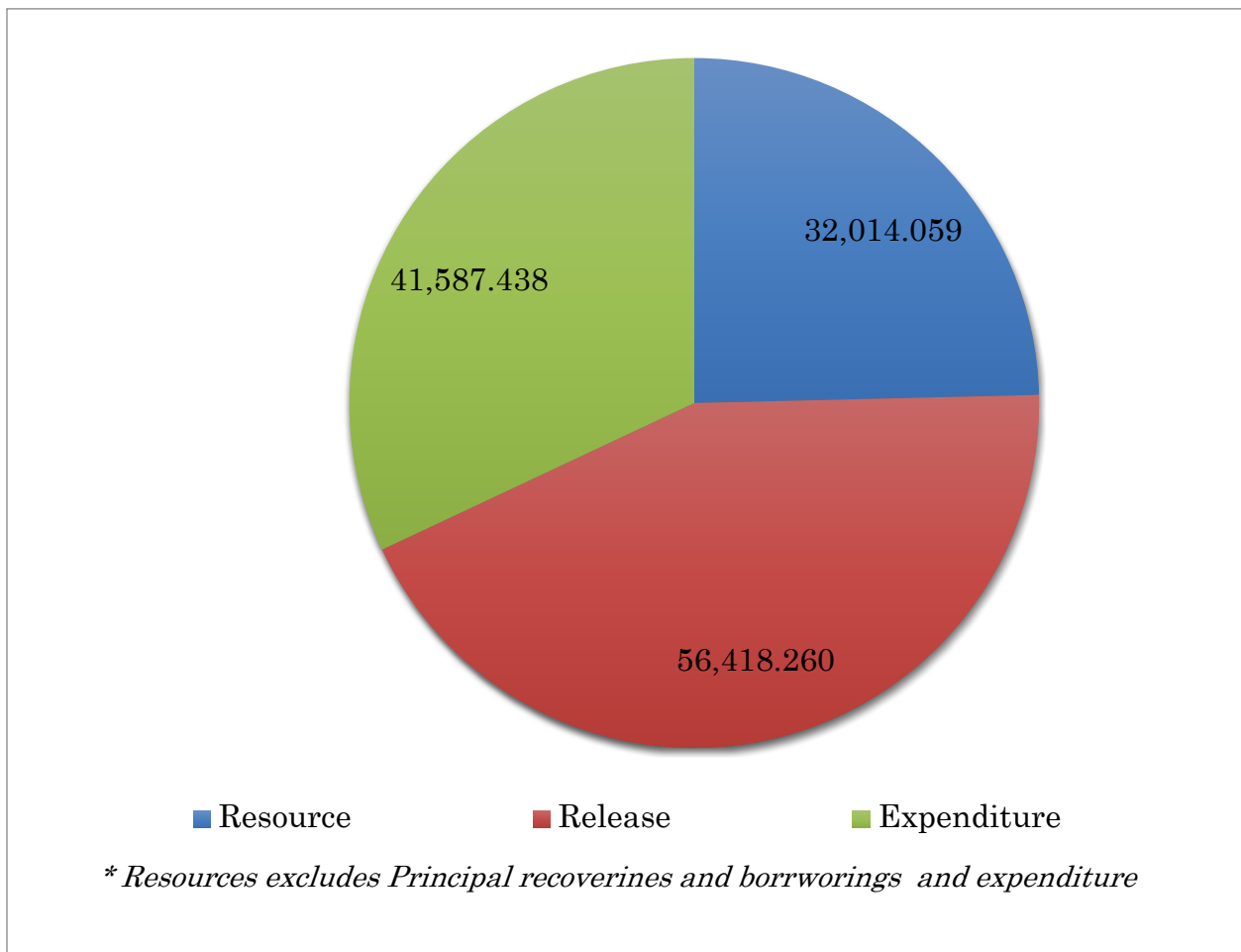
3.1. Realized resource, release and expenditure

The following Figure 3 elucidates actual resources realized, budget released, and expenditure incurred during the 3r quarter. As shown in the figure, the resources realized during the quarter was less than the release provided. The excess release against the actual resources realized indicates that Government has pre-financed

some of the donor funded activities where the release has not been received yet from the donor partner. This is an interim measure that government undertakes to meet the cash requirement indicated by the budgetary agencies in executing the donor funded activities.

The expenditure reported is less as compared to the release provided. However, it is expected that, portion of release will be in the form of advances which will be booked as expenditure when the bills are submitted for settlement. Although, some portion of the release can be construed as expenditure (those provided as advances), there could still be some portion of release which are not used indicating cash lying idle in the LCs. Therefore, the budgetary agencies are urged to submit a realistic release forecast to enhance sound cash management.

FIGURE 3: REALIZED RESOURCES, RELEASE AND EXPDNTITURE



Source: DNB

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

Table 3 illustrates the year-on-year comparison of fiscal performance for the 3rd quarter of the two FYs. During the FY, the total resources performance has been decreased by 42 percent as compared to the last FY for the same period.

On the other hand, the expenditure performance has increased by 17% when compared to the last FY of the same quarter. Due to increase in expenditure performances and decreased in the receipts (revenue & grants), the fiscal balance has increased by 213 percent as compared to the last FY for the same period which was financed through borrowings.

The comparison is further substantiated in Figure 4.

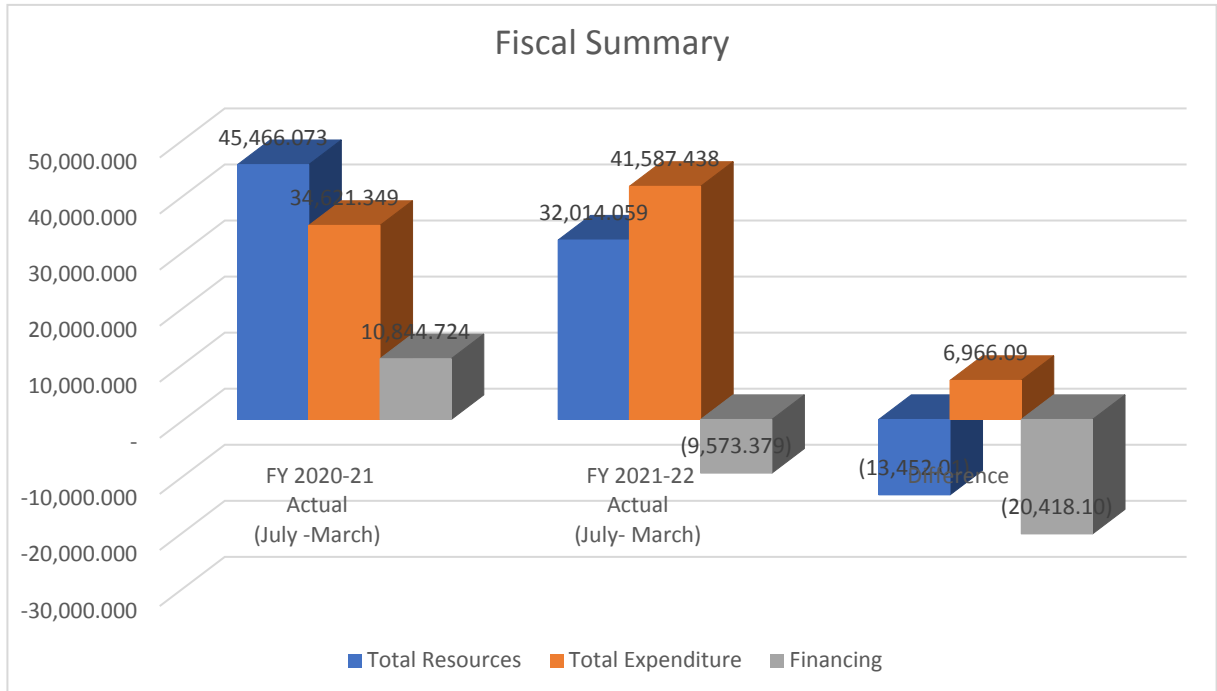
TABLE 3: FISCAL SUMMARY OF FY 2020-21 AND FY 2021-22.

(Nu. In millions)

Particulars	FY2020-21 Actual	FY 2020-21 Actual (July -March)	FY 2021-22 Actual (July- March)	% Change
Total Resources	49,647.800	45,466.073	32,014.059	-42%
1.Domestic Receipts	35,855.445	33,280.980	22,182.513	-50%
2.Other Receipts	462.909	362.067	349.440	-4%
3.Grants	13,329.446	11,823.026	9,482.106	-25%
Total Expenditure	53,262.137	34,621.349	41,587.438	17%
1.Current	31,743.256	22,808.297	25,298.716	10%
2.Capital	21,518.880	11,813.052	16,288.722	27%
Overall Balance	(3,614.337)	10,844.724	(9,573.379)	213%
Net Lending	753.412	921.057	3,630.771	75%
Principle recoveries	2,412.600	2,171.557	3,643.941	40%
Less: Lending	1,659.188	1,250.500	13.170	-9395%
Net external borrowing	1,370.624	(843.868)	(4,220.247)	80%
Project-tied borrowing	1,073.153	739.910	119.526	-519%
Program borrowing	4,022.531	1,471.465	397.522	
Less: Repayment	3,725.060	3,055.243	4,737.295	36%
Net internal borrowing	2,124.036	77.189	(589.476)	113%
Internal Borrowing	10,817.972	3,700.000	(13,636.531)	127%
Less: Repayment	12.270	-	-	

Source: DRC/DPA/DMEA/DNB

FIGURE 4: RESROUCES, EXPENDITURE AND FINANCING PERFORMANCE TILL THIRD QUARTERS OF FY 2020-21 AND 2021-22



Source: DNB

3.3. Resources Vs Revenue Performance

Table 4 illustrates performance of resources realized against estimates for the FY. The total resource realized at the end of the 3RD quarter is 54 percent against the estimates. Of the total resources realized, domestic resource is 62%, external grant is 46% and other receipts is 55%.

TABLE 4: SUMMARY OF RESOURCES AS OF 31ST March 2022.

Type of Resource	Estimates for the FY	Realized	Total (Q1+Q2+Q3)	% Realized
		Q3		
Domestic Receipts	35,600.000	4,516.693	22,182.513	62%
Tax	22,931.188	3,175.516	13,955.498	61%
Non-Tax	12,668.812	1,341.177	8,227.015	65%
Grants	20,525.311	2,523.188	9,482.106	46%
Program Grant	4,186.555	-	1,650.000	39%
i) GoI PG	3,025.611	-	850.000	28%
ii) TSF	1,160.944	-	800.000	69%
Project Tied Grant	16,338.756	2,523.188	7,832.106	48%
i) GoI	12,584.300	2,223.188	5,275.908	42%
ii) Others	3,754.456	300.000	2,556.198	68%
Other Receipts	640.271	211.226	349.440	55%
			-	
External Borrowings	6,086.051	277.996	397.522	7%
			-	
Recoveries of Loan Principals	3,994.986	1,680.336	3,643.941	91%
			-	
Total	66,846.619	9,209.439	36,055.522	54%

Source: DRC/DPA/DNB/DMEA

3.4. Expenditure Developments:

This section reports the expenditure performances for the current FY and the 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. 56,418.260 million, the expenditure reported is Nu. 46,337.903million (*Current – Nu. 26,299.493 m, Capital – Nu. 16,296.981 m and Lending Nu 13.170 m and Repayment- Nu. 4,737.295 m*) which is 56 percent of the revised budget at the end of 3rdquarter.

The total release at the end of 3rdquarter constitutes of 66% against the revised budget while the total expenditure stands at 56 per cent of the revised budget. The overall expenditure excludes advances sanctioned during the FY.

TABLE 5: BUDGET AND EXPENDITURE BY FUNCTION

(Nu. In millions)

Agency Category	Original	Revised Budget as of 31st March 2022	Release		Expenditure		Total Release %*	Total Expdt %*
			Q3	Total	Q3	Total		
Judiciary	389.802	404.630	88.773	300.763	84.254	266.190	74%	66%
Constitutional bodies	751.229	1,254.167	320.703	928.127	269.033	559.971	74%	45%
Autonomous	7,156.528	8,295.550	1,948.222	5,816.408	1,596.433	4,696.242	70%	57%
Ministry	39,589.832	40,710.051	10,736.795	27,844.779	7,383.063	19,999.752	68%	49%
Dzongkhag	19,049.753	20,299.883	4,252.397	14,373.101	4,621.194	12,339.602	71%	61%
Gewog	3,479.197	3,602.583	730.404	2,107.024	762.858	1,641.436	58%	46%
Thromde	3,502.994	3,719.273	705.797	2,238.417	659.173	2,084.245	60%	56%
Total	73,919.335	78,286.137	18,783.091	53,608.619	15,376.008	41,587.438	68%	53%
Lending	909.400	909.400			13.170	13.170	0%	1%
Repayment	5,654.415	5,654.415		2,809.641	2,009.458	4,737.295	50%	84%
Total	80,483.150	84,849.952	18,783.091	56,418.260	17,398.636	46,337.903	66%	55%

*Against revised budget

Source: DNB/DPA

3.4.2. Expenditure summary by object classification

The revised current budget as of 31stMarch, 2022 is Nu. 35,550.725 million which is a 12 percent increased as compared to the actual current expenditure of the previous FY 2020-21 which was Nu. 31,743.256 million. The increase in the current expenditure was mainly on account of increase in interest payment and mandatory expenditure as compared to the FY 2020-21.

Similarly, the revised capital budget excluding the Lending and Repayment as of 31stMarch, 2022 is Nu. 42,735.412 million which is 58 percent more as compared to the actual expenditure of the previous FY 2020-21 which was Nu. 26,915.398 million. The increase in the capital budget was on account of increased allocation of capital budget during the current FY as compared to the previous FY.

Of the revised current budget for FY 2021-22, the actual expenditure reported at the end of 3rd quarter is Nu 25,298.716 million which is an increase of around 11 percent from the FY 2020-21 expenditures of Nu22,808.297 million reported during the same period.

Similarly, of the revised capital budget for FY 2021-22, the actual expenditure reported till the end of the 3rdquarter is Nu. 16,288.722 million which is an increase of 38 percent as compared Nu 11,813.052 m last FY 2020-21 during the same period. The increase in the expenditure performance is mainly due to relaxation of COVID-19 restrictions.

The Expenditure summary by object classification is shown in Table 6:

TABLE 6: EXPENDITURE SUMMARY BY OBC FOR THE 3RD QRT OF TWO FYs

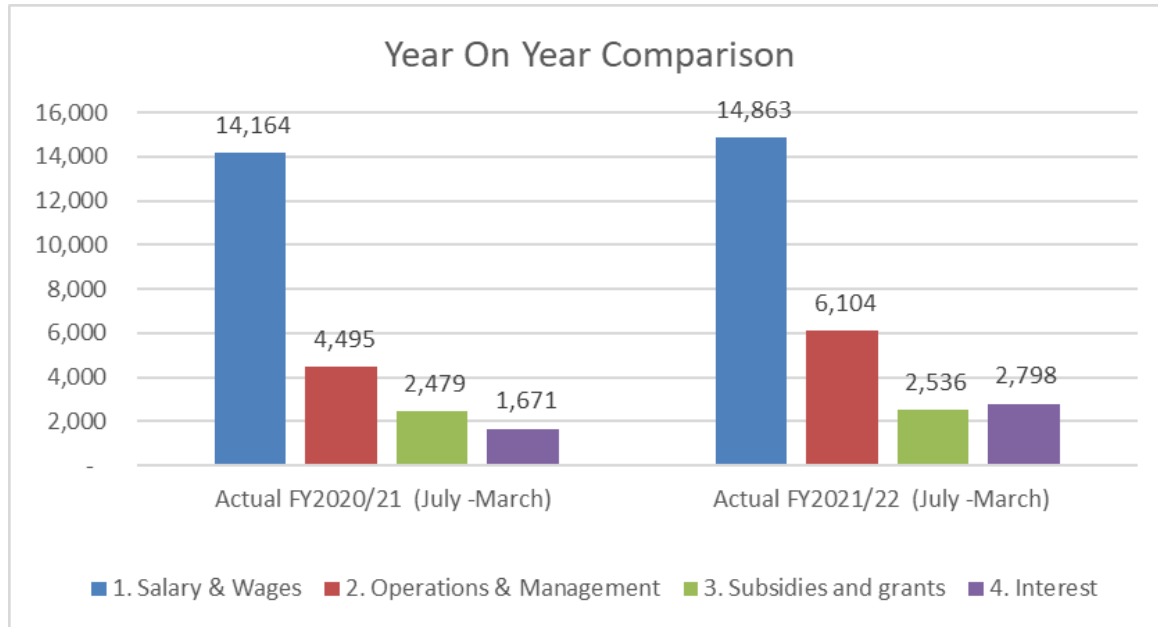
(Nu. in millions)

Particulars	Actual FY2020/21 (July -March)	Actual FY2021/22 (July -March)
1. Salary & Wages	14,164	14,863
2. Operations & Management	4,495	5,104
3. Subsidies and grants	2,479	2,535
4. Interest	1,671	2,798
Total	22,808	25,299
Particulars	Actual FY2020/21 (July -March)	Actual FY2021/22 (July -March)
Structure	6,723	9,432
Training HRD and Awareness	1,042	1,318
Vehicles	202	313
Plants & Equipments	1,466	1,609
Office Furniture & Equipment	122	410
Professional Services	365	851
Lending	1,251	13
Repayment	3,055	4,737
Grants and Equity	1,200	707
Others	694	1,649
TOTAL	16,119	21,039
	38,927.092	46,337.903

Source: DNB

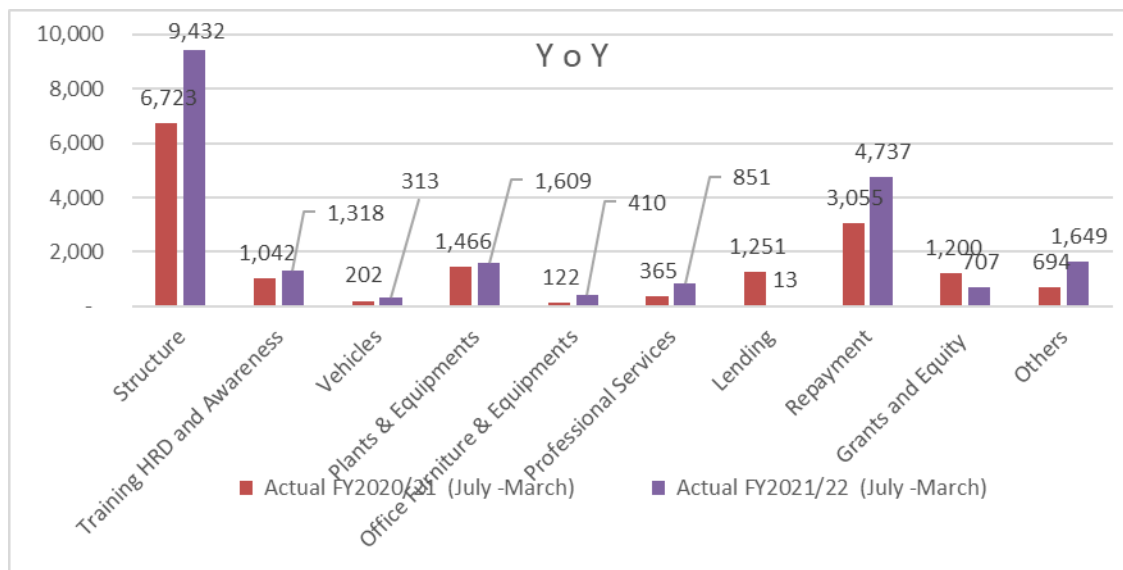
The comparison of expenditures (Current and Capital) for the two FYs during the same quarter is shown in Figure 5 & 6 respectively:

FIGURE 5: RECURRENT EXPENDITURE COMPARISON BETWEEN TWO FYs.



Source: DNB

FIGURE 6: CAPITAL EXPENDITURE COMPARISON BETWEEN TWO FYs



Source: DNB

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 an improvement of 22 per cent as compared to last FY during the same period.

TABLE 7: BUDGET AND EXPENDITURE SUMMARY BY SECTOR

(Nu. In Millions)

Sectors	Actual Expenditure FY2020/21	Revised Budget FY2021/22 31st March	Expenditure Actual FY2020/21 (July -March)	Expenditure Actual FY2021/22 (July - March)	Difference (% age)
Social Services (A)	17,153.055	19,439.888	11,018.079	10,600.139	-4%
Health	6,451.566	8,213.747	4,277.261	4,763.093	11%
Education	10,701.489	11,226.141	6,740.818	5,837.046	-13%
Economic & Public Services (B)	16,740.894	23,420.243	7,701.186	10,176.404	32%
Agriculture	8,506.723	9,806.869	3,867.660	4,708.716	22%
Communications	904.286	1,170.546	429.774	489.343	14%
Housing and Community	3,113.706	4,871.195	1,379.941	1,557.752	13%
Energy	267.809	291.059	182.029	152.244	-16%
Mining and Manufacturing	1,116.213	2,493.840	673.312	1,214.995	80%
Roads	2,832.157	4,786.734	1,168.470	2,053.353	76%
Cultural Services (C)	2,535.436	2,734.656	1,182.586	1,247.765	6%
General Public Services (D)	18,788.894	31,486.224	12,351.506	17,018.178	38%
Law and Order Services (E)	3,440.375	3,949.933	2,367.992	2,544.952	7%
TOTAL (A+B+C+D+E)	58,658.654	81,030.944	34,621.349	41,587.438	20%
Repayment	3,737.329	5,654.415	3,055.243	4,737.295	55%
Lending	1,659.188	909.400	1250.500	13.170	-99%
GRAND TOTAL	64,055.171	87,594.759	38,927.092	46,337.903	19%

Source: DNB/DPA

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 and grants to other non-budgetary agencies. During the FY, the overall grants expenditure performance has increased by 29 per cent as compared to the FY 2020-21.

The overall increase in the expenditure performances was attributed from the expenditure performance under grants components which includes the expenditure reported by the LGs with 20 percent increase as compared to last FY.

TABLE 8: TRANSFERS: ANNUAL GRANTS, SUBSIDIES AND EQUITIES (Nu. In Millions)

Sl. No.	Agencies	Actual FY2020/21	Budget FY2021/22 31st March	Actual FY2020/21 (July - March)	Actual FY2021/22 (July -March)	Difference (%)
	A. GRANTS					
1	Bhutan Economic Stabilization Fund	200.000	200.000	100.000	100.000	0%
2	Support to Bhutan Red Cross Society	6.325	4.470	6.325	4.470	-41%
3	Support to Bhutan Alternative Dispute Resolution Center (ADRC)	4.640	4.301	3.480	4.280	19%
4	Support to Bar Council	2.000	2.146	2.000	2.146	7%
5	Bhutan Chambers and Commerce Industries (BCCI)	10.500	35.500	-	35.500	100%
6	ADB Support to Druk Holding and Investment for Phuentsholing Township Development Project.	487.444	375.000	10.500	-	
	Sub-total Others	710.909	621.417	122.305	146.396	16%
1	Annual Dzongkhag Grant (ADG)	17,090.148	20,299.883	10,010.990	12,339.604	19%
2	Annual Grant for Gewogs (205 Gewogs)	3,489.054	3,602.583	1,371.703	1,641.436	16%
3	Annual Thromde Grant (ATG)	2,761.321	3,719.273	1,535.498	2,084.245	26%
	Sub-total Local Government	23,340.523	27,621.739	12,918.191	16,065.285	20%
	Total Grants (A)	24,051.432	28,243.156	13,040.496	16,211.681	20%
	B: Subsidy					
1	Bhutan Broadcasting Service Corporation Limited	180.913	235.707	146.257	142.116	-3%
2	Subsidy for Domestic power Tariff	1,496.282	1,471.000	983.961	928.420	-6%
3	Maintenance of government quarters in Dzongkhags -NHDC	5.000	5.000	5.000		
4	Hiring of farm machinery -FMCL	54.705	31.364	36.288	30.771	-18%
5	Operational Subsidy to FMCL	27.500		7.500		
6	Operational Subsidy to Green Bhutan Corporation Limited (GBCL)	4.200		4.200	22.588	81%
7	Subsidy to FCBL - buy back scheme		30.695		30.695	100%
8	Operational subsidy for community service centers		74.129			
	Sub-total SoE	1,768.599	1,847.895	1,183.206	1,154.590	-2%
1	Interest subsidy for third aircraft-Drukair	91.056	72.401	91.056	72.401	-26%
2	Interest subsidy for purchase of ATR42-600-Drukair	25.566	35.185	25.566	19.793	-29%
3	Interest subsidy for loan availed for establishment of integrated agro processing plant at Lingmithang-BAIL	7.103	11.210	7.103	5.579	-27%
4	Interest subsidy on OD facility to facilitate timely payment to farmers-FCBL	6.399			2.625	100%
5	Subsidy to NHDC Debt Servicing for Phuentsholing Housing Complex	57.312	56.690	43.14	41.133	-5%
	Sub-total Interest and Principal	187.436	175.486	166.865	141.531	-18%
1	Rural House Insurance Scheme-RICBL	15.490	16.030	15.490	16.028	3%
2	Rural Life Insurance -RICBL	65.240	66.003			
	Sub-total Others	80.731	82.033	15.490	16.028	3%
	Total Subsidy (B)	2,036.766	2,105.414	1,365.561	1,312.149	-4%
	C: Equity					
1	Equity Injection: GBCL	-	22.588	-	22.588	100%
2	Equity Injection: FMCL		22.100	-	22.100	100%
3	Equity Injection: National CSI Development Bank	180.923	50.000	178.493	74.125	-141%
4	Equity Injection: FCBL		140.500		42.150	100%
	Total Equity (C)	180.923	235.188	178.493	160.963	-11%
	Grand Total (A+B+C)	26,269.121	30,583.758	14,584.550	17,684.793	29%

Source: DNB

5. General Reserve

During the FY, Nu.5,700.480 million was provisioned under the General Reserve in meeting the unforeseen expenditures for the mentioned broad activities which are transferred to the agencies after fulfilling the established criteria. Most of the fund

transfer from General Reserve was for the COVID-19 containment measures which accounts to 35% of the total reserve.

TABLE 9: STATUS OF GENERAL RESERVE

(Nu.InMillions)

ACTIVITY	Original			Transfer to Agencies			Balance as of 31st March,2022		
	Current	Capital	Total	Current	Capital	Total	Current	Capital	Total
New Appointments Establishment	300.00	30.00	330.00	104.414	6.332	110.746	195.586	23.668	219.254
Hospitality and Entertainment	15.00		15.00	5.584	-	5.584	9.416		9.416
Retirement Benefits	400.00		400.00	368.762	-	368.762	31.238		31.238
Third Country Travel	50.00		50.00	1.415	-	1.415	48.585		48.585
National Events	100.00		100.00	29.825	-	29.825	70.175		70.175
Helicopter Services	100.00		100.00	31.466	-	31.466	68.534		68.534
Adhoc Works	100.00	500.00	600.00	77.276	307.396	384.672	22.724	192.604	215.328
Monsoon Restoration Works		400.00	400.00	-	-	-		400.000	400.000
Acquisition of Properties		200.00	200.00	-	60.826	60.826		139.174	139.174
Rehabilitation Programme		70.00	70.00	-	-	-		70.000	70.000
Acquisition of Properties Vehicles		200.00	200.00	-	106.954	106.954		93.046	93.046
Disaster Contingency	200.00	385.00	585.00	-	38.704	38.704	200.000	346.296	546.296
COVID-19 Response		2,000.00	2,000.00	-	1,843.055	1,843.055		156.945	156.945
Local Government Election	430.00	35.00	465.00	417.943	10.720	428.663	12.057	24.280	36.337
Bye Election	20.00		20.00	0.541	-	0.541	19.459		19.459
Retirement Benefits of LG Members	165.48		165.48	117.689	-	117.689	47.791		47.791
Grand Total	1,880.48	3,820.00	5,700.48	1,044.917	2,367.655	3,412.572	725.565	1,446.013	2,171.578

Source: DNB

6. Financing:

This section covers the financing position of government as of 31stMarch 2022.

6.1. External Borrowings

During the FY, of the total estimated borrowings of Nu. 6,086.051 million from international lenders like ADB, World Bank, IFAD, and JICA in the form of Program and Project-Tied borrowings. Nu. 2,624.722million has been received by the end of 3rd quarter which is around 43 percent of the total estimates while the amount received during the 3rd quarter was about 5 percent of the total estimates.

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

TABLE 10: EXTERNAL BORROWING

(Nu. In Millions)

Lender	Estimates			Q3 Realized		Total Realized (Q1+Q2+Q3)
	Program Borrowings	Project-Tied Borrowings	Total	Program Borrowings	Project-Tied Borrowings	
ADB	2,235.00	1151.526	3386.526		81.857	2,340.44
IDA/World Bank	2,235.00	4.028	2239.028		152.515	163.63
IFAD		388.297	388.297		43.624	120.65
JICA		72.200	72.200			-
Total	4,470.00	1,616.05	6,086.05	-	278.00	2,624.72

Sources: DPA

6.2. Domestic Borrowings

The outstanding T-bills stand at Nu. 13,000 million at the beginning of the 3rd quarter. In addition, during the quarter, the Government has issued T-bills worth of Nu. 22,500 million to finance the resource gap which was determined by comparing the cash requirement submitted by the budgetary agencies against the actual cash available in the Government Consolidated Account.

Further, the cash raised through issuance of T-bills was also used for redemption of the outstanding T-bills that was carried forward from the previous quarter. As such, during the 3rd quarter, Nu.17,000million worth of T-bills were redeemed leaving an outstanding T-bills of Nu. 18,500 million at the end of 3rd 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.	Date and Month	Amount Issued	Amount Redeemed	Amount Outstanding
1	Opening balance as on 1st July 2021			13,000.00

2	21-08-2021	7,000.00	7,000.00	13,000.00
3	21-09-2021	15,000.00	11,000.00	17,000.00
4	21-10-2021	8,000.00	8,000.00	17,000.00
5	21-11-2021	8,000.00	10,000.00	15,000.00
6	21-12-2021	5,000.00	7,000.00	13,000.00
7	22-01-2022	8,000.00	8,000.00	13,000.00
8	22-02-2022	4,500.00	5,000.00	12,500.00
9	22-03-2022	10,000.00	4,000.00	18,500.00
	Total	65,500.00	60,000.00	18,500.00

Source: DPA

7. Budget Provided for COVID-19

With the increased in spread of COVID-19, the Government continues to provide the support for quarantine and other facilities. Till the end of 3rd quarter, total budget of Nu. 3,096.164 million was provided to various budgetary agencies for COVID-19 containment measure. Of the total Nu. 1,843.055 million was transferred from budget provision kept under General Reserve and Nu.1,253.109 million was directly incorporated under respective budgetary bodies which was received from the donors and internal adjustments. The budget summary for COVID-19 containment measures incorporated by agency category is shown in the Table 12.

TABLE 12: BUDGET SUMMARY FOR COVID-19 (July 2021 to March 2022)

(Nu. In Millions)

Sl.No	Agency by Category	RGOB	External	Total
1	Constitutional Bodies	3.000	-	3.000

2	Autonomous	251.078	21.437	272.515
3	Ministry	1,065.746	1,142.389	2,208.135
4	Dzongkhag	612.358	-	612.358
5	Thromde	0.156	-	0.156
	Total	1,932.338	1,163.826	3,096.164

**Trade Support Facilitation Program*

Source: DNB

The summary of details of budget allocated for COVID-19 containment measures are shown in the Table 13.

TABLE13: DETAILS OF COVID-19 EXPENDITURE

(Nu. in Millions)

<i>Particulars</i>	<i>July 2021 to March 2022</i>			
	<i>RGoB</i>	<i>External</i>	<i>TSFP</i> <i>*</i>	<i>Total</i>
<i>Health (PPE, drugs, non-drugs and flu clinics)</i>	<i>396.482</i>	<i>550.857</i>	<i>-</i>	<i>947.339</i>
<i>Essential food and fuel</i>	<i>73.728</i>	<i>-</i>		<i>73.728</i>
<i>Quarantine (logistics and food)</i>	<i>764.149</i>			<i>764.149</i>
<i>Others (Structure: Roads, temporary shelters, etc.)</i>	<i>199.448</i>	<i>497.669</i>		<i>697.117</i>
<i>Others (non-structural COVID 19 related miscellaneous expenses)</i>	<i>498.531</i>	<i>115.300</i>		<i>613.831</i>
<i>Total</i>	<i>1,932.338</i>	<i>1,163.826</i>	<i>-</i>	<i>3,096.164</i>

**Trade Support Facilitation Program*

Source: DNB

8. Conclusion

The overall resources have increased to Nu.3,841.519 m due to incorporation of external grant of Nu.3,774.872 million and internal receipt of Nu. 66.647 m. There

has been a slight increase in the fiscal deficit from 8.59 percent to 8.85 percent of GDP mainly on account of incorporation of activities financed through external borrowings amounting to Nu. 525.283 m during the period.

The performance of total resources at the end of 3rd quarter stands at 54% against the estimates which is lower compared to the last FY which was about 84% during the same period. Similarly, the domestic resources performance stand at 62% against the revised estimates which is also lower compared to the last FY which was 100% during the quarter.

The expenditure performance as compared to revised budget stands at 53% which is increased by 5% as compared to the last FY 2020-21 which was about 48% during the same period.

Having rolled out the booster dose for COVID-19 and further with the relentless efforts and timely interventions from the Government, the implementation of the capital works is expected to pick up from the beginning of the 4th quarter onwards.

Further, with the successful completion of the Mid-Year Review of budget and Annual Performance Agreements, the budgetary agencies are expected to speed up the implementation of activities. Thus, the expenditure performance is expected to improve during the 4th quarter of the financial year.

Annexure I

Comparison of revised budget summary with that of original budget as of 31st March, 2022

(Nu.inMillions)

<i>Nu in Millions</i>			
SOURCES OF FINANCE	Approved Budget	Revised 31st March 2022	Change Percent
TOTAL RESOURCES	56,765.582	60,607.101	6.8%
I. INTERNAL RESOURCES	36,240.271	36,306.918	0.2%
i. Domestic Revenue	35,600.000	35,600.000	0.0%
a. Tax	22,931.188	22,931.188	0.0%
b. Non-Tax	12,668.812	12,668.812	0.0%
II. OTHER RECEIPTS/Adj. (ESP)	640.271	706.918	10.4%
III. GRANTS	20,525.311	24,300.183	18.4%
i. Program Grants	4,186.555	5,152.511	23.1%
a) GoI (TSF & PG)	4,186.555	5,152.511	23.1%
ii. Project-tied Grants	16,338.756	19,147.672	17.2%
a) GoI	12,584.300	12,356.672	-1.8%
b) Others	3,754.456	6,791.000	80.9%
I. Total Expenditure	73,919.335	78,286.137	5.9%
i. Current Expenditure	35,598.664	35,550.725	-0.1%
ii. Capital Expenditure	38,320.671	42,735.412	11.5%
OVERALL BALANCE	(17,153.753)	(17,679.036)	3.1%
FINANCING	17,153.753	17,679.036	3.1%
a. Net Lending	3,085.586	3,085.586	0.0%
i. Principle recoveries	3,994.986	3,994.986	0.0%
Less lending	909.400	909.400	0.0%
b. Net external borrowings	444.822	970.105	118.1%
i. Project-tied Borrowings	1,616.051	2,141.334	32.5%
ii. Program Borrowings	4,470.000	4,470.000	0.0%
Less repayment	5,641.229	5,641.229	0.0%
c. Net internal borrowings(Surplus)	(13,623.345)	(13,623.345)	0.0%
i. Internal borrowings	(13,636.531)	(13,636.531)	0.0%
Less repayment	13.186	13.186	0.0%
GDP	199,654.659	199,654.659	0.0%
Net internal borrowings % of GDP	-6.82%	-6.82%	0.0%
Fiscal balance % of GDP	-8.59%	-8.85%	3.1%

Source: DNB

*Note: Current expenditure excludes Nu.14.670 million provided for DGRK

Annexure II

Statement of Budget and expenditure by agency as of 31st March 2022

Nu in millions

S.L.N O	Au Name	Revised Budget			Expenditure			% Utilization		
		Current	Capital	Total	Current	Capital	Total	Cur	Cap	Total
1	His Majesty's Secretariat	38.681	6.241	44.922	29.239	1.013	30.253	76%	16%	67%
2	His Majesty's Secretariat (4Th King)	20.696	-	20.696	15.161	-	15.161	73%	0%	73%
3	National Assembly Of Bhutan	120.740	2.661	123.401	91.148	1.233	92.381	75%	46%	75%
4	National Council Of Bhutan	83.400	6.468	89.868	62.378	1.248	63.626	75%	19%	71%
5	Council For Religious Affairs	618.064	304.944	923.008	399.204	64.147	463.351	65%	21%	50%
6	Judiciary	298.109	106.521	404.630	225.210	40.980	266.190	76%	38%	66%
7	Royal Civil Service Commission	197.762	284.121	481.883	44.664	98.858	143.522	23%	35%	30%
8	Anti-Corruption Commission	93.595	55.826	149.421	71.444	22.212	93.656	76%	40%	63%
9	Election Commission Of Bhutan	352.065	29.336	381.401	154.308	16.674	170.982	44%	57%	45%
10	Royal Audit Authority	181.964	59.498	241.462	132.446	19.363	151.809	73%	33%	63%
11	Cabinet Secretariat	47.576	339.115	386.691	37.061	284.158	321.219	78%	84%	83%
12	Office Of the Attorney General	44.928	82.680	127.608	35.354	49.874	85.228	79%	60%	67%
13	Bhutan Olympic Committee	66.582	162.317	228.899	41.559	60.642	102.201	62%	37%	45%
14	Dzongkha Development Commission	17.654	9.280	26.934	12.546	3.896	16.442	71%	42%	61%
15	National Land Commission	136.049	48.949	184.998	107.826	19.192	127.017	79%	39%	69%
16	Centre For Bhutan Studies and GNH Research	47.619	15.899	63.518	28.118	0.677	28.795	59%	4%	45%
17	Gross National Happiness Commission	39.439	119.762	159.201	29.756	54.101	83.857	75%	45%	53%
18	National Environment Commission	41.971	681.435	723.406	29.804	92.142	121.947	71%	14%	17%
19	Royal Institute Of Management	59.735	16.654	76.389	43.759	8.612	52.370	73%	52%	69%
20	Royal University Of Bhutan	946.970	630.299	1,577.269	694.648	166.194	860.842	73%	26%	55%
21	National Statistics Bureau	30.863	86.992	117.855	23.984	27.544	51.528	78%	32%	44%
22	Bhutan Narcotics Control Authority	24.652	17.380	42.032	17.421	0.826	18.247	71%	5%	43%
23	Bhutan Information Communication Media Authority	15.919	150.856	166.775	11.731	94.743	106.473	74%	63%	64%
24	Drug Regulatory Authority	17.350	8.249	25.599	12.826	4.536	17.362	74%	55%	68%
25	Tourism Council Of Bhutan	50.048	134.886	184.934	36.621	29.548	66.169	73%	22%	36%
26	National Commission for Women & Children	18.505	24.745	43.250	13.506	13.582	27.089	73%	55%	63%
27	Bhutan Council for School Examination & Assessment	112.146	22.486	134.632	59.232	12.254	71.486	53%	54%	53%

Sl.N O	Au Name	Revised Budget			Expenditure			% Utilization		
		Current	Capital	Total	Current	Capital	Total	Cur	Cap	Total
28	Royal Privy Council	12.729	11.692	24.421	9.260	0.169	9.428	73%	1%	39%
29	Bhutan Standard Bureau	27.845	2.918	30.763	20.063	1.395	21.458	72%	48%	70%
30	KhesarGyalpo University Of Medical Sciences Of Bhutan	148.461	20.826	169.287	115.010	7.771	122.781	77%	37%	73%
31	Jigme SingyeWangchuck School Of Law	45.365	303.492	348.857	31.421	138.754	170.174	69%	46%	49%
32	Bhutan National Legal Institute	11.782	14.368	26.150	8.230	3.520	11.750	70%	24%	45%
33	Civil Society Organizations Authority	4.801	0.591	5.392	3.802	0.591	4.393	79%	100 %	81%
34	Jigme DorjiWangchuck National Referral Hospital	1,570.54 1	355.678	1,926.21 9	1,235.44 9	158.276	1,393.72 5	79%	44%	72%
35	Construction Development Authority	14.882	9.246	24.128	12.100	1.321	13.421	81%	14%	56%
36	National Center For Hydrology And Meteorology	68.934	115.724	184.658	49.407	46.376	95.784	72%	40%	52%
37	Bhutan Medical & Health Council	8.979	2.194	11.173	6.316	1.611	7.927	70%	73%	71%
38	National Film Commission	2.897	4.703	7.600	1.538	0.904	2.442	53%	19%	32%
39	Media Council	2.982	1.632	4.614	2.135	0.018	2.153	72%	1%	47%
40	Bhutan Civil Aviation Authority	16.887	43.516	60.403	12.360	5.410	17.769	73%	12%	29%
41	Ministry Of Home & Cultural Affairs	324.969	991.337	1,316.30 6	228.034	451.750	679.784	70%	46%	52%
42	Royal Bhutan Police	2,494.02 0	421.337	2,915.35 7	1,838.96 5	166.771	2,005.73 6	74%	40%	69%
43	Ministry Of Finance	7,838.12 3	5,125.686	12,963.8 09	5,247.52 9	1,296.03 5	6,543.56 3	67%	25%	50%
44	Ministry Of Foreign Affairs	740.430	420.832	1,161.26 2	535.912	35.290	571.202	72%	8%	49%
45	Ministry Of Agriculture & Forests	1,753.67 7	1,755.865	3,509.54 2	1,320.48 4	682.024	2,002.50 8	75%	39%	57%
46	Ministry Of Economic Affairs	265.105	1,646.353	1,911.45 8	199.749	780.140	979.889	75%	47%	51%
47	Ministry Of Works & Human Settlement	557.902	5,574.709	6,132.61 1	379.703	2,045.97 8	2,425.68 1	68%	37%	40%
48	Ministry Of Information & Communications	367.970	1,602.886	1,970.85 6	240.078	572.361	812.439	65%	36%	41%
49	Ministry Of Health	1,509.37 7	3,196.139	4,705.51 6	1,210.38 3	1,389.08 5	2,599.46 8	80%	43%	55%
50	Ministry Of Education	758.231	1,964.649	2,722.88 0	386.046	878.879	1,264.92 6	51%	45%	46%
51	Ministry Of Labour& Human Resources	278.594	1,121.860	1,400.45 4	204.812	396.274	601.086	74%	35%	43%
52	Dzongkhag Administration, Chhukha	743.840	823.137	1,566.97 7	560.509	361.261	921.769	75%	44%	59%

Sl.N O	Au Name	Revised Budget			Expenditure			% Utilization		
		Current	Capital	Total	Current	Capital	Total	Cur	Cap	Total
53	Sampheling Gewog, Chhukha	3.772	19.998	23.770	2.665	5.058	7.723	71%	25%	32%
54	Bongo Gewog, Chhukha	4.636	22.955	27.591	3.075	7.096	10.172	66%	31%	37%
55	Chapchha Gewog, Chhukha	4.131	10.901	15.032	2.911	5.218	8.129	70%	48%	54%
56	Dungna Gewog, Chhukha	3.922	9.858	13.780	2.657	4.685	7.343	68%	48%	53%
57	Geling Gewog, Chhukha	3.763	11.451	15.214	2.642	1.435	4.077	70%	13%	27%
58	Darla Gewog, Chhukha	4.014	37.393	41.407	2.444	10.482	12.926	61%	28%	31%
59	Getana Gewog, Chhukha	5.030	9.622	14.652	3.065	4.312	7.378	61%	45%	50%
60	Bjachho Gewog, Chhukha	3.844	12.333	16.177	2.812	3.911	6.723	73%	32%	42%
61	Lokchina Gewog, Chhukha	4.464	15.278	19.742	3.073	7.545	10.618	69%	49%	54%
62	Metakha Gewog, Chhukha	4.616	6.078	10.694	2.905	2.958	5.863	63%	49%	55%
63	Phuentsholing Gewog, Chhukha	3.707	27.420	31.127	2.484	7.295	9.779	67%	27%	31%
64	Dzongkhag Administration, Haa	278.087	234.028	512.115	219.194	97.645	316.839	79%	42%	62%
65	Bji Gewog, Haa	3.858	9.885	13.743	2.576	3.015	5.591	67%	31%	41%
66	Katsho Gewog, Haa	3.935	8.343	12.278	2.519	0.959	3.478	64%	11%	28%
67	Sangbey Gewog, Haa	4.346	12.317	16.663	2.896	1.193	4.089	67%	10%	25%
68	Sama Gewog, Haa	3.749	7.920	11.669	2.551	4.343	6.894	68%	55%	59%
69	Iusu Gewog, Haa	3.803	7.387	11.190	2.695	1.396	4.091	71%	19%	37%
70	Gakidling Gewog, Haa	3.678	11.994	15.672	2.699	0.681	3.379	73%	6%	22%
71	Dzongkhag Administration, Paro	706.505	445.953	1,152.45 8	530.118	269.811	799.929	75%	61%	69%
72	Dobshari Gewog, Paro	3.375	11.146	14.521	2.123	8.577	10.700	63%	77%	74%
73	Dogar Gewog, Paro	3.508	11.596	15.104	2.400	2.805	5.205	68%	24%	34%
74	Doteng Gewog, Paro	3.516	6.470	9.986	2.503	5.454	7.958	71%	84%	80%
75	Hungrel Gewog, Paro	3.318	2.741	6.059	2.166	0.812	2.978	65%	30%	49%
76	Lango Gewog, Paro	3.502	15.883	19.385	2.172	4.134	6.306	62%	26%	33%
77	Lungnyi Gewog, Paro	3.368	11.643	15.011	2.275	5.599	7.874	68%	48%	52%
78	Naja Gewog, Paro	3.985	17.589	21.574	2.604	2.778	5.382	65%	16%	25%
79	Shaba Gewog, Paro	3.327	17.789	21.116	2.335	11.303	13.638	70%	64%	65%
80	Tsento Gewog, Paro	3.246	17.217	20.463	2.147	3.986	6.133	66%	23%	30%
81	Wangchang Gewog, Paro	3.280	15.483	18.763	2.254	4.464	6.718	69%	29%	36%
82	Dzongkhag Administration, Samtse	967.945	819.331	1,787.27 6	698.466	286.949	985.415	72%	35%	55%
83	Norgaygang (Bara) Gewog,	3.980	30.275	34.255	3.028	13.894	16.922	76%	46%	49%

Sl.N O	Au Name	Revised Budget			Expenditure			% Utilization		
		Current	Capital	Total	Current	Capital	Total	Cur	Cap	Total
	Samtse									
84	Pemaling (Biru) Gewog, Samtse	3.493	19.158	22.651	3.051	12.415	15.467	87%	65%	68%
85	Sangngacholing (Chargharey) Gewog, Samtse	4.479	18.793	23.272	2.694	8.628	11.322	60%	46%	49%
86	Norbugang (Chengmari) Gewog, Samtse	3.857	18.328	22.185	2.710	12.440	15.149	70%	68%	68%
87	Denchukha Gewog, Samtse	4.445	18.236	22.681	2.783	11.175	13.957	63%	61%	62%
88	Dophuchen (Dorokha) Gewog, Samtse	3.933	27.089	31.022	3.005	15.685	18.690	76%	58%	60%
89	Dumteod Gewog, Samtse	3.753	11.067	14.820	2.917	7.355	10.272	78%	66%	69%
90	Yoedseltse Gewog, Samtse	4.057	18.659	22.716	2.646	5.920	8.566	65%	32%	38%
91	Namgaycheoling Gewog, Samtse	4.015	21.729	25.744	2.767	11.287	14.054	69%	52%	55%
92	Tendu Gewog, Samtse	4.003	27.018	31.021	2.968	9.936	12.904	74%	37%	42%
93	Ugyentse Gewog, Samtse	3.923	8.503	12.426	2.758	3.268	6.026	70%	38%	48%
94	Phuentshopelri (Pugli) Gewog, Samtse	4.753	25.949	30.702	3.132	8.832	11.964	66%	34%	39%
95	Samtse Gewog, Samtse	3.832	22.526	26.358	2.704	5.074	7.778	71%	23%	30%
96	Tashicholing (Sibsu) Gewog, Samtse	3.143	17.361	20.504	2.293	13.299	15.592	73%	77%	76%
97	Tading Gewog, Samtse	3.759	32.118	35.877	2.568	8.415	10.984	68%	26%	31%
98	Dzongkhag Administration, Tsirang	488.125	295.095	783.220	357.694	126.506	484.200	73%	43%	62%
99	Patshaling (Beteni) Gewog, Tsirang	3.662	9.083	12.745	2.550	3.671	6.221	70%	40%	49%
100	Dunglagang Gewog, Tsirang	4.295	11.284	15.579	2.812	1.954	4.766	65%	17%	31%
101	Barshong Gewog, Tsirang	4.026	10.020	14.046	2.801	6.345	9.146	70%	63%	65%
102	Goseling Gewog, Tsirang	3.890	10.532	14.422	2.379	0.967	3.346	61%	9%	23%
103	Rangthangling Gewog, Tsirang	4.284	11.780	16.064	3.213	2.210	5.423	75%	19%	34%
104	Kilkhorthang Gewog, Tsirang	4.088	13.269	17.357	2.706	4.915	7.621	66%	37%	44%
105	Mendrelgang Gewog, Tsirang	4.147	9.984	14.131	2.778	5.215	7.993	67%	52%	57%
106	Sergithang (Pataley) Gewog, Tsirang	4.863	11.117	15.980	2.826	3.920	6.747	58%	35%	42%
107	Phuentenchhu Gewog, Tsirang	4.272	10.475	14.747	3.066	9.309	12.375	72%	89%	84%
108	Shemjong Gewog, Tsirang	3.763	8.962	12.725	2.940	2.586	5.525	78%	29%	43%
109	Tsholingkhar Gewog, Tsirang	3.894	12.325	16.219	2.795	8.184	10.979	72%	66%	68%
110	Tsirangteod Gewog, Tsirang	4.457	11.201	15.658	2.914	4.352	7.266	65%	39%	46%
111	Dzongkhag Administration, Dagana	493.209	491.348	984.557	372.057	121.182	493.239	75%	25%	50%
112	Dorona Gewog, Dagana	4.381	9.375	13.756	2.970	1.790	4.760	68%	19%	35%
113	Drujeyang Gewog, Dagana	3.813	17.079	20.892	2.718	3.689	6.407	71%	22%	31%
114	Gesarling Gewog, Dagana	3.882	8.350	12.232	2.815	5.332	8.147	73%	64%	67%

Sl.N O	Au Name	Revised Budget			Expenditure			% Utilization		
		Current	Capital	Total	Current	Capital	Total	Cur	Cap	Total
115	Goshi Gewog, Dagana	3.559	12.382	15.941	3.003	5.696	8.699	84%	46%	55%
116	Kana Gewog, Dagana	3.175	15.896	19.071	2.402	8.354	10.757	76%	53%	56%
117	Khebisa Gewog, Dagana	3.898	15.331	19.229	2.492	2.489	4.981	64%	16%	26%
118	Lajab Gewog, Dagana	3.539	7.459	10.998	2.620	4.073	6.693	74%	55%	61%
119	Trashiding Gewog, Dagana	3.925	13.717	17.642	2.903	8.547	11.450	74%	62%	65%
120	Tsendagang Gewog, Dagana	4.272	12.459	16.731	3.195	7.826	11.022	75%	63%	66%
121	Tsangkha Gewog, Dagana	4.871	10.430	15.301	4.035	6.883	10.917	83%	66%	71%
122	Tseza Gewog, Dagana	3.889	8.999	12.888	2.672	4.949	7.620	69%	55%	59%
123	Karmaling (Deorali) Gewog, Dagana	4.080	8.398	12.478	2.908	3.645	6.553	71%	43%	53%
124	Lhamoizingkha Gewog, Dagana	3.920	13.039	16.959	2.915	7.157	10.073	74%	55%	59%
125	Nichula Gewog, Dagana	4.009	9.479	13.488	2.965	2.914	5.879	74%	31%	44%
126	Dzongkhag Administration, Punakha	572.456	438.075	1,010.53 1	429.176	147.740	576.916	75%	34%	57%
127	Chhubu Gewog, Punakha	3.837	12.289	16.126	2.814	4.467	7.282	73%	36%	45%
128	Goenshari Gewog, Punakha	3.853	8.279	12.132	2.672	3.147	5.819	69%	38%	48%
129	Guma Gewog, Punakha	3.876	16.118	19.994	2.759	4.193	6.952	71%	26%	35%
130	Kabjisa Gewog, Punakha	3.894	11.631	15.525	2.878	5.366	8.244	74%	46%	53%
131	Limbukha Gewog, Punakha	4.051	6.749	10.800	2.828	2.097	4.925	70%	31%	46%
132	Shengana Gewog, Punakha	3.931	9.347	13.278	2.891	3.647	6.539	74%	39%	49%
133	Talo Gewog, Punakha	4.323	9.038	13.361	2.883	3.785	6.668	67%	42%	50%
134	Teowang Gewog, Punakha	4.039	8.468	12.507	2.737	3.897	6.634	68%	46%	53%
135	Dzoma Gewog, Punakha	4.015	10.247	14.262	2.790	4.768	7.558	69%	47%	53%
136	Baap Gewog, Punakha	3.972	15.430	19.402	2.771	8.691	11.462	70%	56%	59%
137	Toebesa Gewog, Punakha	4.048	11.689	15.737	2.516	6.771	9.287	62%	58%	59%
138	Dzongkhag Administration, WangduePhodrang	648.933	647.731	1,296.66 4	488.402	311.871	800.273	75%	48%	62%
139	Bjena Gewog, WangduePhodrang	3.861	11.665	15.526	2.417	5.497	7.914	63%	47%	51%
140	Dangchhu Gewog, WangduePhodrang	4.595	9.106	13.701	2.203	1.882	4.085	48%	21%	30%
141	Daga Gewog, WangduePhodrang	4.037	14.055	18.092	2.950	2.871	5.821	73%	20%	32%
142	Gangteod Gewog, WangduePhodrang	4.391	10.976	15.367	3.104	2.110	5.214	71%	19%	34%
143	Gasetshogongm Gewog, WangduePhodrang	4.104	13.617	17.721	2.486	2.525	5.010	61%	19%	28%
144	Gasetshowogm Gewog, WangduePhodrang	4.156	4.967	9.123	2.798	0.719	3.517	67%	14%	39%
145	Kazhi Gewog, WangduePhodrang	4.044	11.134	15.178	2.718	2.395	5.113	67%	22%	34%

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146	Nahi Gewog, WangduePhodrang	4.323	6.791	11.114	3.057	0.327	3.384	71%	5%	30%
147	Nyisho Gewog, WangduePhodrang	4.370	11.559	15.929	2.687	0.987	3.674	61%	9%	23%
148	Phangyuel Gewog, WangduePhodrang	3.990	7.132	11.122	2.515	0.336	2.852	63%	5%	26%
149	Phobji Gewog, WangduePhodrang	4.521	10.885	15.406	2.942	7.205	10.148	65%	66%	66%
150	Rubesa Gewog, WangduePhodang	4.291	10.766	15.057	3.019	2.664	5.683	70%	25%	38%
151	Sephu Gewog, WangduePhodrang	4.106	10.062	14.168	2.616	5.317	7.933	64%	53%	56%
152	Athang Gewog, WangduePhodrang	4.232	10.406	14.638	2.740	2.090	4.830	65%	20%	33%
153	Thedtsho Gewog, WangduePhodrang	3.740	19.595	23.335	2.716	3.904	6.620	73%	20%	28%
154	Dzongkhag Administration, Bumthang	406.032	260.058	666.090	270.262	93.623	363.885	67%	36%	55%
155	Chhoekhor Gewog, Bumthang	3.768	20.094	23.862	2.620	7.160	9.779	70%	36%	41%
156	Chhumei Gewog, Bumthang	3.754	12.144	15.898	2.952	3.465	6.417	79%	29%	40%
157	Tang Gewog, Bumthang	4.621	11.419	16.040	3.366	6.259	9.625	73%	55%	60%
158	Ura Gewog, Bumthang	4.298	8.680	12.978	3.205	2.456	5.661	75%	28%	44%
159	Dzongkhag Administration, Sarpang	609.526	674.418	1,283.94 4	423.393	276.164	699.557	69%	41%	54%
160	Samteyling Gewog, Sarpang	4.021	12.557	16.578	2.991	6.199	9.190	74%	49%	55%
161	Chhuzargang Gewog, Sarpang	4.349	13.810	18.159	2.503	0.589	3.093	58%	4%	17%
162	Dekidng Gewog, Sarpang	3.453	21.506	24.959	2.950	6.588	9.538	85%	31%	38%
163	Chhuzom Gewog, Sarpang	4.370	18.859	23.229	3.285	3.692	6.977	75%	20%	30%
164	Tareything Gewog, Sarpang	4.300	4.180	8.480	2.030	0.305	2.335	47%	7%	28%
165	Gelephu Gewog, Sarpang	3.971	16.967	20.938	2.747	2.908	5.655	69%	17%	27%
166	Gakidling Gewog, Sarpang	4.080	17.834	21.914	3.014	8.958	11.972	74%	50%	55%
167	Jigmedchheoling Gewog, Sarpang	4.362	23.220	27.582	2.740	5.177	7.917	63%	22%	29%
168	Umling Gewog, Sarpang	4.347	8.983	13.330	2.704	1.364	4.068	62%	15%	31%
169	Singye Gewog, Sarpang	4.411	10.091	14.502	3.289	6.444	9.734	75%	64%	67%
170	Shompangkha Gewog, Sarpang	4.008	6.813	10.821	2.868	2.941	5.809	72%	43%	54%
171	Sershong Gewog, Sarpang	4.058	9.413	13.471	2.429	0.754	3.182	60%	8%	24%
172	Dzongkhag Administration, Zhemgang	456.240	458.736	914.976	336.843	207.360	544.203	74%	45%	59%
173	Bardo Gewog, Zhemgang	3.984	19.051	23.035	2.416	17.080	19.496	61%	90%	85%
174	Bjoka Gewog, Zhemgang	4.129	12.186	16.315	2.655	2.326	4.982	64%	19%	31%
175	Nangkor Gewog, Zhemgang	4.954	16.880	21.834	3.758	8.053	11.811	76%	48%	54%
176	Ngangla Gewog, Zhemgang	3.588	15.658	19.246	2.493	10.989	13.482	69%	70%	70%

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177	Phangkhar Gewog, Zhemgang	3.717	12.561	16.278	2.811	7.618	10.429	76%	61%	64%
178	Shingkar Gewog, Zhemgang	3.965	14.789	18.754	2.669	5.639	8.308	67%	38%	44%
179	Trong Gewog, Zhemgang	3.875	15.714	19.589	2.734	10.014	12.748	71%	64%	65%
180	Goshing Gewog, Zhemgang	4.055	14.596	18.651	2.603	9.098	11.701	64%	62%	63%
181	Dzongkhag Administration, Trongsa	330.737	338.969	669.706	246.941	138.524	385.465	75%	41%	58%
182	Drakteng Gewog, Trongsa	3.871	17.696	21.567	2.739	10.338	13.078	71%	58%	61%
183	Korphu Gewog, Trongsa	4.184	8.250	12.434	2.699	2.919	5.618	65%	35%	45%
184	Langthel Gewog, Trongsa	4.355	18.742	23.097	2.830	10.195	13.024	65%	54%	56%
185	Nubi Gewog, Trongsa	4.142	18.316	22.458	2.904	9.311	12.215	70%	51%	54%
186	Tangsibji Gewog, Trongsa	3.938	10.054	13.992	2.668	2.924	5.592	68%	29%	40%
187	Dzongkhag Administration, Lhuentse	329.209	325.174	654.383	251.082	162.437	413.519	76%	50%	63%
188	Gangzur Gewog, Lhuentse	3.602	17.183	20.785	2.811	4.554	7.366	78%	27%	35%
189	Jarey Gewog, Lhuentse	4.593	10.024	14.617	3.198	4.280	7.478	70%	43%	51%
190	Khoma Gewog, Lhuentse	3.928	14.350	18.278	2.962	5.815	8.777	75%	41%	48%
191	Kurteod Gewog, Lhuentse	5.397	7.326	12.723	2.916	1.371	4.287	54%	19%	34%
192	Minjay Gewog, Lhuentse	4.161	10.043	14.204	3.030	3.192	6.222	73%	32%	44%
193	Menbi Gewog, Lhuentse	3.917	13.883	17.800	2.886	4.361	7.247	74%	31%	41%
194	Metsho Gewog, Lhuentse	4.388	9.179	13.567	3.514	4.347	7.861	80%	47%	58%
195	Tsenkhar Gewog, Lhuentse	3.897	16.544	20.441	2.768	4.506	7.274	71%	27%	36%
196	Dzongkhag Administration, Mongar	708.104	550.515	1,258.61 9	530.415	265.162	795.577	75%	48%	63%
197	Balam Gewog, Mongar	4.254	7.561	11.815	3.066	3.246	6.312	72%	43%	53%
198	Chhali Gewog, Mongar	3.995	13.888	17.883	2.663	2.427	5.091	67%	17%	28%
199	Chaskhar Gewog, Mongar	4.304	11.173	15.477	3.062	2.143	5.205	71%	19%	34%
200	Drametse Gewog, Mongar	4.527	15.494	20.021	2.707	2.837	5.544	60%	18%	28%
201	Drepung Gewog, Mongar	4.475	10.453	14.928	2.679	4.954	7.633	60%	47%	51%
202	Gongdue Gewog, Mongar	4.630	13.472	18.102	2.840	2.176	5.016	61%	16%	28%
203	Jurmey Gewog, Mongar	4.483	13.741	18.224	2.294	1.617	3.911	51%	12%	21%
204	Kengkhar Gewog, Mongar	5.042	14.098	19.140	3.799	5.994	9.793	75%	43%	51%
205	Mongar Gewog, Mongar	4.103	21.677	25.780	3.034	2.373	5.407	74%	11%	21%
206	Ngatshang Gewog, Mongar	3.963	10.723	14.686	3.029	9.405	12.434	76%	88%	85%
207	Saleng Gewog, Mongar	4.016	13.794	17.810	2.922	3.248	6.170	73%	24%	35%

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208	Sherimuhung Gewog, Mongar	4.435	15.496	19.931	2.591	8.154	10.745	58%	53%	54%
209	Silambi Gewog, Mongar	5.790	12.370	18.160	3.152	7.898	11.050	54%	64%	61%
210	Thangrong Gewog, Mongar	4.583	12.891	17.474	2.464	1.312	3.776	54%	10%	22%
211	Tsakaling Gewog, Mongar	4.182	13.754	17.936	2.747	1.085	3.832	66%	8%	21%
212	Tsamang Gewog, Mongar	4.422	10.307	14.729	3.113	1.244	4.357	70%	12%	30%
213	Narang Gewog, Mongar	4.565	11.342	15.907	2.781	6.025	8.807	61%	53%	55%
214	Dzongkhag Administration, Pema Gatshel	489.443	553.906	1,043.349	377.531	234.225	611.756	77%	42%	59%
215	Chongshing Gewog, Pema Gatshel	4.371	9.972	14.343	3.024	2.742	5.767	69%	28%	40%
216	Chhimung Gewog, Pema Gatshel	3.998	8.969	12.967	2.760	1.877	4.637	69%	21%	36%
217	Dungmin Gewog, Pema Gatshel	4.142	11.810	15.952	3.032	3.355	6.387	73%	28%	40%
218	Khar Gewog, Pema Gatshel	4.250	11.682	15.932	2.851	1.346	4.197	67%	12%	26%
219	Shumar Gewog, Pema Gatshel	3.814	15.548	19.362	2.763	4.591	7.354	72%	30%	38%
220	Yurung Gewog, Pema Gatshel	3.905	9.530	13.435	2.875	3.456	6.331	74%	36%	47%
221	Zobel Gewog, Pema Gatshel	3.743	11.806	15.549	2.643	0.510	3.153	71%	4%	20%
222	Dechhenling Gewog, Pema Gatshel	4.763	18.539	23.302	3.095	2.097	5.192	65%	11%	22%
223	Norbugang Gewog, Pema Gatshel	3.835	17.109	20.944	2.825	8.541	11.365	74%	50%	54%
224	Nanong Gewog, Pema Gatshel	4.749	13.996	18.745	3.176	5.941	9.117	67%	42%	49%
225	Choekhorling Gewog, Pema Gatshel	4.089	9.583	13.672	2.675	5.343	8.018	65%	56%	59%
226	Dzongkhag Administration, SamdrupJongkhar	567.454	534.236	1,101.690	424.356	239.440	663.797	75%	45%	60%
227	Phuentshothang Gewog, SamdrupJongkhar	4.199	16.671	20.870	2.941	2.296	5.236	70%	14%	25%
228	Pemathang Gewog, SamdrupJongkhar	4.092	9.696	13.788	2.556	0.807	3.363	62%	8%	24%
229	Gomdar Gewog, SamdrupJongkhar	4.231	20.166	24.397	2.734	3.804	6.539	65%	19%	27%
230	Wangphu Gewog, SamdrupJongkhar	4.262	16.784	21.046	2.834	0.223	3.057	67%	1%	15%
231	Langchenphu Gewog, SamdrupJongkhar	3.561	8.041	11.602	2.859	1.614	4.474	80%	20%	39%
232	Lauri Gewog, SamdrupJongkhar	3.645	25.231	28.876	2.810	2.007	4.817	77%	8%	17%
233	Martshala Gewog, SamdrupJongkhar	4.455	16.711	21.166	2.852	4.776	7.628	64%	29%	36%
234	Dewathang Gewog, SamdrupJongkhar	3.783	12.703	16.486	2.970	1.733	4.704	79%	14%	29%
235	Orong Gewog, SamdrupJongkhar	4.574	15.548	20.122	3.064	2.231	5.295	67%	14%	26%
236	Samrang Gewog, SamdrupJongkhar	3.284	4.384	7.668	2.181	0.722	2.903	66%	16%	38%
237	Serthi Gewog, SamdrupJongkhar	3.621	14.394	18.015	2.523	5.057	7.580	70%	35%	42%
238	Dzongkhag Administration, Trashigang	1,015.12	771.869	1,786.99	746.244	306.618	1,052.86	74%	40%	59%

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		5		4			2			
239	Bartsham Gewog, Trashigang	4.623	11.341	15.964	3.253	3.107	6.360	70%	27%	40%
240	Bidung Gewog, Trashigang	4.199	9.473	13.672	2.718	1.289	4.007	65%	14%	29%
241	Kanglung Gewog, Trashigang	3.857	20.437	24.294	2.768	9.216	11.984	72%	45%	49%
242	Kangpara Gewog, Trashigang	5.118	15.615	20.733	3.706	6.530	10.237	72%	42%	49%
243	Khaling Gewog, Trashigang	4.292	15.067	19.359	3.143	3.935	7.078	73%	26%	37%
244	Lumang Gewog, Trashigang	4.461	22.524	26.985	3.449	2.173	5.622	77%	10%	21%
245	Merak Gewog, Trashigang	4.126	15.195	19.321	2.974	3.160	6.134	72%	21%	32%
246	Yangnyer Gewog, Trashigang	4.693	14.992	19.685	3.468	2.833	6.302	74%	19%	32%
247	Phongmey Gewog, Trashigang	4.109	15.564	19.673	3.104	10.046	13.150	76%	65%	67%
248	Radhi Gewog, Trashigang	3.946	15.445	19.391	2.805	2.965	5.770	71%	19%	30%
249	Sakteng Gewog, Trashigang	4.040	26.702	30.742	2.974	1.709	4.683	74%	6%	15%
250	Samkhar Gewog, Trashigang	3.858	15.843	19.701	3.186	3.914	7.100	83%	25%	36%
251	Shongphu Gewog, Trashigang	3.910	14.176	18.086	2.894	3.500	6.393	74%	25%	35%
252	Thrimshing Gewog, Trashigang	4.361	12.274	16.635	3.134	5.579	8.712	72%	45%	52%
253	Udzorong Gewog, Trashigang	4.557	15.982	20.539	3.357	7.245	10.602	74%	45%	52%
254	Dzongkhag Administration, Thimphu	322.800	339.622	662.422	229.215	137.890	367.105	71%	41%	55%
255	Soe Gewog, Thimphu	3.986	3.813	7.799	3.020	0.297	3.317	76%	8%	43%
256	Chang Gewog, Thimphu	3.689	16.080	19.769	2.722	6.431	9.153	74%	40%	46%
257	Dagala Gewog, Thimphu	3.927	8.344	12.271	2.710	3.866	6.575	69%	46%	54%
258	Gayney Gewog, Thimphu	4.916	5.746	10.662	3.139	0.446	3.585	64%	8%	34%
259	Kawang Gewog, Thimphu	4.015	18.533	22.548	3.013	9.942	12.955	75%	54%	57%
260	Lingzhi Gewog, Thimphu	3.657	6.105	9.762	2.760	0.994	3.754	75%	16%	38%
261	Mewang Gewog, Thimphu	3.712	18.408	22.120	2.844	7.428	10.273	77%	40%	46%
262	Naro Gewog, Thimphu	3.777	4.202	7.979	2.868	1.670	4.538	76%	40%	57%
263	Dzongkhag Administration, Gasa	193.877	249.014	442.891	111.503	99.510	211.013	58%	40%	48%
264	Geonkhamed Gewog, Gasa	3.917	4.835	8.752	2.892	0.960	3.851	74%	20%	44%
265	Geonkhateod Gewog, Gasa	3.983	4.035	8.018	2.677	1.810	4.486	67%	45%	56%
266	Laya Gewog, Gasa	3.803	15.749	19.552	2.717	4.167	6.884	71%	26%	35%
267	Lunana Gewog, Gasa	3.835	13.101	16.936	2.769	1.689	4.457	72%	13%	26%
268	Dzongkhag Administration, Trashi Yangtse	442.221	278.800	721.021	340.006	182.506	522.512	77%	65%	72%
269	Bumdeling Gewog, Trashi Yangtse	3.320	19.676	22.996	2.438	2.258	4.696	73%	11%	20%

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270	Jamkhar Gewog, Trashi Yangtse	3.931	8.278	12.209	2.597	1.721	4.319	66%	21%	35%
271	Khamdang Gewog, Trashi Yangtse	4.104	20.988	25.092	3.102	12.758	15.860	76%	61%	63%
272	Ramjar Gewog, Trashi Yangtse	4.429	10.875	15.304	3.018	1.060	4.078	68%	10%	27%
273	Teodtsho Gewog, Trashi Yangtse	4.126	14.586	18.712	3.028	7.291	10.319	73%	50%	55%
274	Tongmizhangtsha Gewog, Trashi Yangtse	3.950	10.992	14.942	2.823	4.202	7.025	71%	38%	47%
275	Yalang Gewog, Trashi Yangtse	4.506	15.196	19.702	2.813	0.388	3.201	62%	3%	16%
276	Yangtse Gewog, Trashi Yangtse	3.874	15.659	19.533	2.976	5.676	8.652	77%	36%	44%
277	Thimphu Thromde	957.467	1,196.779	2,154.24 6	700.277	685.983	1,386.26 0	73%	57%	64%
278	Phuentsholing Thromde	180.834	467.338	648.172	131.206	98.909	230.115	73%	21%	36%
279	Gelegphu Thromde	136.458	377.218	513.676	102.246	142.936	245.182	75%	38%	48%
280	Samdrupjongkhar Thromde	121.408	281.771	403.179	83.663	80.120	163.784	69%	28%	41%
Total		35,550.725	42,735.412	78,286.137	25,298.716	16,288.722	41,587.438	71%	38%	53%