



4th Quarter Budget Performance Report

FY 2021-22

DEPARTMENT OF NATIONAL BUDGET

MINISTRY OF FINANCE

July 2022

Contents

| | |
|---|----|
| Introduction | 1 |
| 1. The Government's Budget | 2 |
| 1.1. Current and Capital Expenditures | 3 |
| 2. Summary of Actual Resource, Release and Expenditure | 4 |
| 2.1. Realized resource, release and expenditure | 4 |
| 2.2. Fiscal Summary for the 4th Quarters of the two FYs | 5 |
| 2.3. Resources Vs Revenue Performance | 7 |
| 3. Expenditure Developments: | 8 |
| 3.1. Release and Expenditure by function | 8 |
| 3.2. Expenditure summary by object classification | 9 |
| 3.3. Expenditure summary by Sector | 12 |
| 4. Transfers: Annual Grants, Subsidies and Equities: | 12 |
| 5. General Reserve | 14 |
| 6. Financing: | 16 |
| 6.1. External Borrowings | 16 |
| 6.2. Domestic Borrowings | 16 |
| 7. Budget Provided for COVID-19 | 17 |
| 8. Conclusion | 19 |
| Annexure I | 20 |
| Annexure II | 21 |

Introduction

The Department of National Budget (DNB), Ministry of Finance is pleased to issue the 4th Quarter Budget Performance Report for the FY 2021-2022 ending June 30, 2022.

The report highlights the budget and expenditure performance for the 4th 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, citizens and other relevant stakeholders on the performance of the 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.

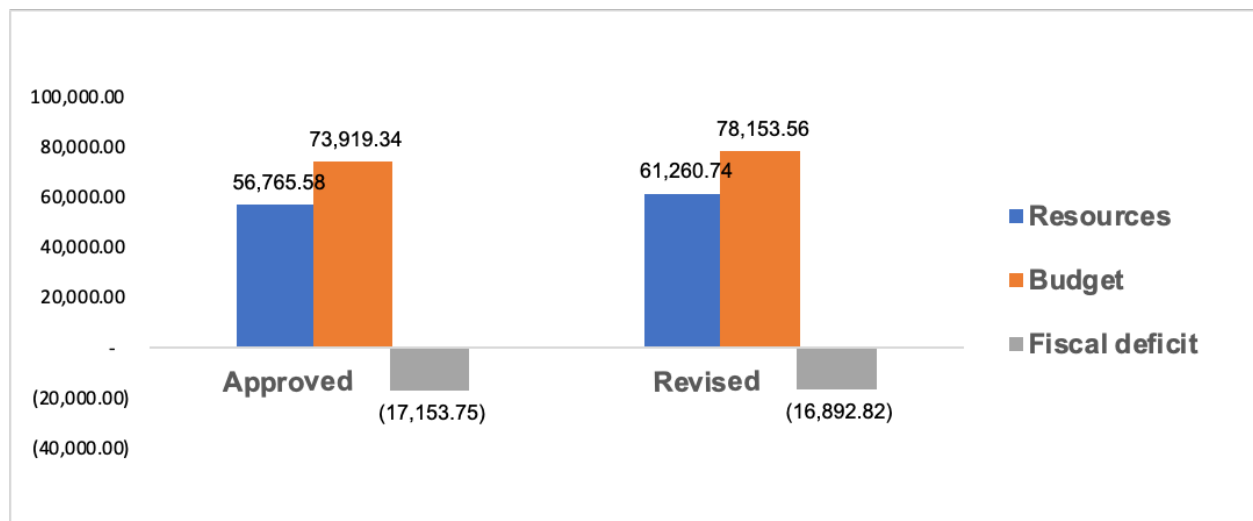
1. The Government's Budget

The resources and expenditure have increased by 8 percent and 6 percent respectively. The increase in resources is mainly due to incorporation of Nu. 4,487.435 million under donor support for implementation of various programs and activities during the FY. The details of amounts incorporated under different donors are shown in Table 1. The programs and activities were 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

(Nu. In Millions)



(Source: DNB)

The fiscal balance as a percentage of GDP (Nu.199,654.659 million) increased from 8.59 per cent to 8.98 per cent at the end of 4th quarter mainly due to increase in external borrowings (Project Tied borrowings) amounting to Nu. 398.632 million.

TABLE 1: SUPPLEMENTARY INCORPORATION UNDER DONOR GRANT DURING THE 4TH QUARTERS

(Nu. In Millions)

| Sl. No | Name of donor | Q1 | Q2 | Q3 | Q4 | Total |
|--------|--------------------------|------------------|------------------|----------------|----------------|------------------|
| 1 | ADB | 77.531 | 6.738 | 146.680 | (137.531) | 93.418 |
| 2 | EU | 94.800 | 37.956 | 2.065 | 121.298 | 256.119 |
| 3 | Govt. of Austria | 24.933 | 35.553 | 6.783 | 36.195 | 103.464 |
| 4 | GFATM | 60.500 | 3.769 | 3.073 | 10.514 | 77.856 |
| 5 | GOI | 429.946 | (441.047) | 103.689 | 2,348.936 | 2,441.524 |
| 6 | UN Agencies | 87.122 | 106.369 | 8.786 | (0.503) | 201.774 |
| 7 | WHO | 57.908 | 54.429 | 8.809 | 36.981 | 158.127 |
| 8 | PG & TSF | 156.356 | 398.422 | - | 193.007 | 747.785 |
| 9 | Others external/internal | 265.914 | 1,779.315 | 258.474 | (1,896.335) | 407.368 |
| | TOTAL | 1,255.010 | 1,981.504 | 538.359 | 712.562 | 4,487.435 |

Source DNB

1.1. Current and Capital Expenditures

During the quarter, the current expenditure has decreased by 1.48 percent as compared to the approved budget. On the capital front, the budget has increased by 12.42 percent as compared to the approved budget. The details of the variance are shown in Table 2.

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

(Nu. In Millions)

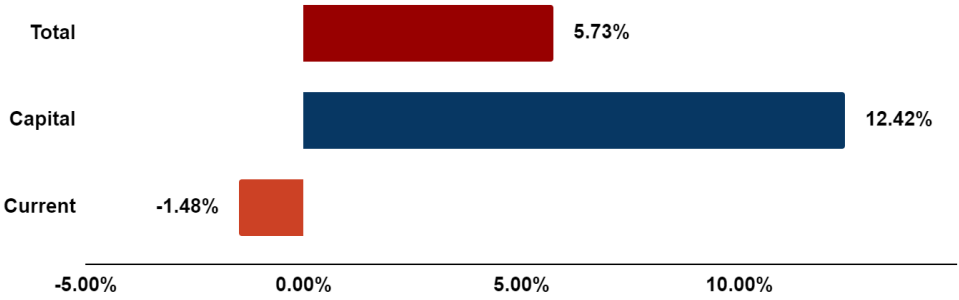
| Particulars | Approved Budget | Revised Budget | % Change |
|----------------|-----------------|----------------|----------|
| Current | 35,598.664 | 35,073.046 | -1.48% |
| Capital | 38,320.671 | 43,080.513 | 12.42% |
| Total | 73,919.335 | 78,153.559 | 5.73% |

Source: DNB

The decrease in current expenditure is mainly attributed to re-appropriation of budget from current to capital as admissible by Financial Rules and Regulation 2016. The increase

in the capital budget is due to incorporation of external grants of Nu. 4,487.435 m, internal grants Nu. 7.723 m, reappropriation from current to capital Nu. 119.546 m, external borrowing Nu. 321.132 m (total external borrowings Nu. 398.632 m during the quarter of which Nu. 77.570 m was on-lent) and the capital budget withdrawal towards the end of June accounts to Nu. 175.923 m.

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 the year-on-year comparison of fiscal position till the end of FY.

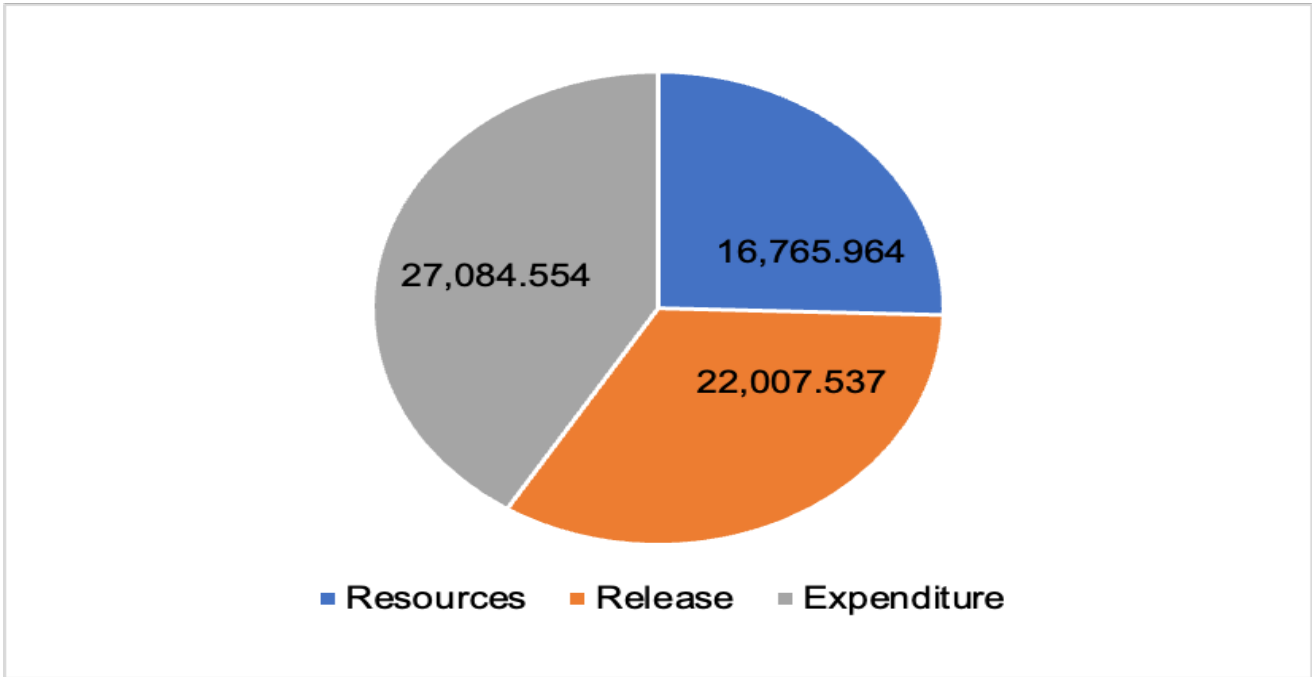
2.1. Realized resource, release and expenditure

The following Figure 3 reflects actual resources realized, budget released, and expenditure incurred during the 4th quarter. The resources realized is less than the release during the quarter, which indicates the government has pre-financed some of the donor funded activities where the release has not been received yet from the donors.

The expenditure reported is high as compared to the release during the quarter, which occurred due to adjustments of advances paid during the previous quarters of the FY as well as prior year advances as Q4 marks the end of the financial year. The expenditure in

the last quarter is also contributed by incorporation of in-kind support from the donors which do not entail fund release.

FIGURE 3: REALIZED RESOURCES, RELEASE AND EXPENDITURE



* Resources excludes principle recoveries and borrowings

Source: DNB

2.2. Fiscal Summary for the 4th Quarters of the two FYs

Table 3 illustrates the year-on-year comparison of fiscal performance for the 4th quarter of the two FYs. During the FY, the total resources performance has decreased by 0.6 percent as compared to the last FY for the same period.

On the other hand, the expenditure performance has increased by 12.1 percent as compared to the last FY of the same quarter. The increase in expenditure performances and decrease in the receipts (revenue & grants) has increased the fiscal deficit by 76.9 percent as compared to the last FY for the same period which was financed through borrowings. The comparison is further substantiated in Figure 4.

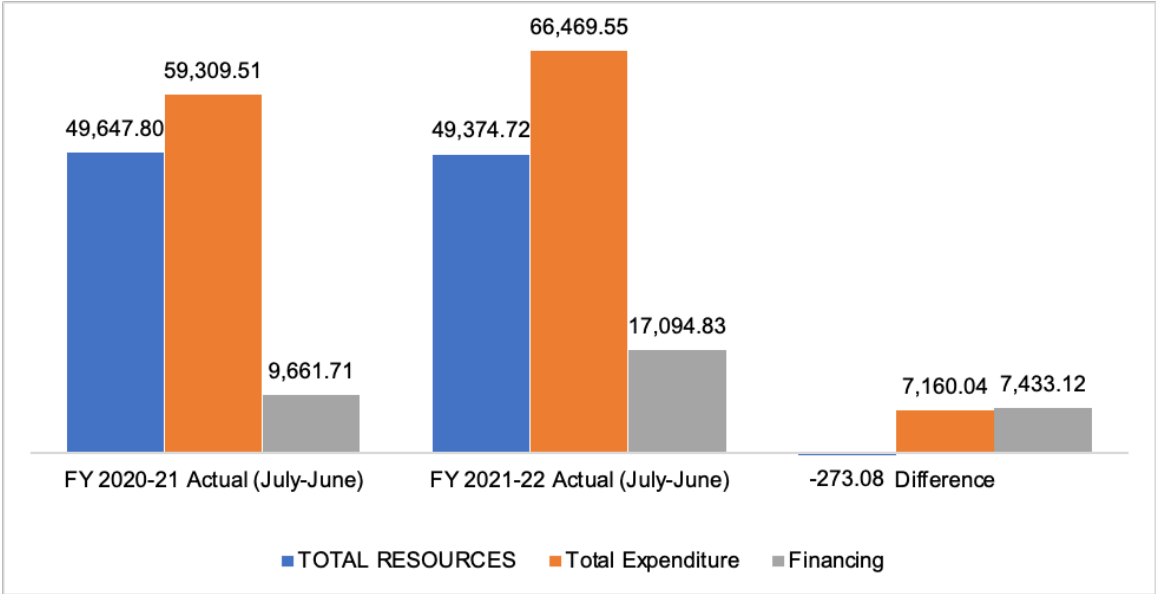
TABLE 3: FISCAL SUMMARY OF FY 2020-21 AND FY 2021-22

(Nu. In millions)

| Particulars | FY 2021-22 Revised Budget | FY 2020-21 Actual (July- June) | FY 2021-22 Actual (July- June) | % Change |
|--------------------------------|---------------------------------|--------------------------------------|--------------------------------------|----------------|
| TOTAL RESOURCES | 61,260.740 | 49,647.800 | 49,374.721 | -0.60% |
| I: Internal Resources | 36,247.994 | 36,318.354 | 39,374.306 | 8.40% |
| 1. Domestic Revenue | 35,600.000 | 35,855.445 | 38,948.478 | 8.60% |
| 2. Other Receipts | 647.994 | 462.909 | 425.828 | -8.00% |
| II: External Resources | 25,012.746 | 13,329.446 | 10,000.415 | -25.00% |
| Total Expenditure | 78,153.559 | 59,309.505 | 66,469.548 | 12.10% |
| 1. Current | 35,073.046 | 31,889.878 | 34,103.388 | 6.90% |
| 2. Capital | 43,080.513 | 27,419.627 | 32,366.160 | 18.00% |
| Overall Balance | (16,892.819) | (9,661.705) | (17,094.827) | 76.90% |
| Financing | 16,892.819 | 9,661.705 | 17,094.827 | 76.90% |
| Net Lending | 3,008.016 | 753.412 | 6,391.030 | 724.10% |
| Principle recoveries | 3,994.986 | 2,412.600 | 6,468.600 | 168.10% |
| Less: Lending | 986.970 | 1,659.188 | 77.570 | -95.32% |
| Net external borrowings | 843.454 | 1,370.624 | 1,576.365 | 15.00% |
| Project-tied Borrowings | 2,014.683 | 1,073.153 | 1,302.491 | 21.40% |
| Program Borrowings | 4,470.000 | 4,022.531 | 5,721.120 | 42.20% |
| Less: Repayment | 5,641.229 | 3,725.060 | 5,447.246 | 46.20% |
| Net internal borrowings | (13,041.349) | (7,537.669) | (9,127.432) | 21.10% |
| Internal borrowings | (13,054.535) | (7,549.939) | (9,140.602) | 21.10% |
| Less: Repayment | 13.186 | 12.270 | 13.170 | 7.30% |

Source: DRC/DPA/DMEA/DNB

FIGURE 4: RESOURCES, EXPENDITURE AND FINANCING PERFORMANCE TILL FOURTH QUARTER OF FY 2020-21 AND 2021-22



Source: DNB

2.3. Resources Vs Revenue Performance

Table 4 illustrates performance of total resources realized (including borrowings and recoveries) against estimates for the FY. The total resource realized at the end of the 4th quarter is 94 percent against the estimates. Of the total resources realized, domestic resource is 109 percent, external grant is 49 percent and other receipts is 67 percent. The external borrowings and recoveries realized is 115 percent and 162 percent respectively. The summary of resources realized as of June 30, 2022 is shown below;

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

| Particulars | Estimates for the FY | Realized | Total (Q1+Q2+Q3+Q4) | % Realized |
|-------------------------------------|----------------------|------------------|---------------------|-------------|
| | | Q4 | | |
| Domestic Receipts | 35,600.000 | 16,765.96 | 38,948.478 | 109% |
| a. Tax | 22,931.188 | 11,736.175 | 25,691.673 | 112% |
| b. Non-Tax | 12,668.812 | 5,029.789 | 13,256.804 | 105% |
| Grants | 20,525.311 | 0.000 | 10,000.415 | 49% |
| Program Grants | 4,186.555 | 0.000 | 1,650.000 | 39% |
| i. GoI PG | 3,025.611 | 0.000 | 850.000 | 28% |
| ii. TSF | 1,160.944 | 0.000 | 800.000 | 69% |
| Project-tied Grants | 16,338.756 | 818.309 | 8,350.415 | 51% |
| i.GoI | 12,584.300 | 134.434 | 5,410.342 | 43% |
| ii. Others | 3,754.456 | 683.875 | 2,940.073 | 78% |
| Other Receipts | 640.271 | 76.388 | 425.828 | 67% |
| | | | | |
| External Borrowings | 6,086.051 | 4279.510 | 7,023.611 | 115% |
| | | | | |
| Recoveries of Loan Principal | 3,994.986 | 2824.659 | 6,468.600 | 162% |
| | | | | |
| Total | 66,846.619 | 24,764.83 | 62,866.932 | 94% |

Source: DRC/DPA/DNB/DMEA

3. Expenditure Developments:

This section reports the expenditure performances for the current FY and the comparative statement for the 4th quarters of the two FYs.

3.1. Release and Expenditure by function

The actual expenditure by function is as shown in Table 5. Against the release of Nu. **77,152.568** million, the expenditure reported is Nu. **71,994.364** million (Current – Nu. 34103.388 m, Capital – Nu. 37,890.976 m and Lending Nu 77.570 m and Repayment- Nu. 5.447.246 m) which is 85 percent of the revised budget at the end of the 4th quarter.

The total release at the end of the 4th quarter constitutes 94.2 percent against the revised budget while the total expenditure stands at 85 percent 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 | RB as of 30th June | Release | | Expenditure | | Total Release %* | Total Expdt %* |
|-----------------------|-------------------|--------------------|-------------------|-------------------|-------------------|-------------------|------------------|----------------|
| | | | Q4 | Total | Q4 | Total | | |
| Judiciary | 389.802 | 408.298 | 98.729 | 399.493 | 127.500 | 393.578 | 97.8% | 96.4% |
| Constitutional bodies | 751.229 | 1,138.472 | 193.841 | 1,121.969 | 557.369 | 1,108.425 | 98.6% | 97.4% |
| Autonomous | 7,156.528 | 8,564.975 | 2,165.013 | 7,982.218 | 2,848.015 | 7,379.493 | 93.2% | 86.2% |
| Ministry | 39,589.832 | 39,455.381 | 10,999.699 | 36,811.085 | 13,455.189 | 32,011.323 | 93.3% | 81.1% |
| Dzongkhag | 19,049.753 | 20,837.765 | 5,414.475 | 19,787.526 | 6,694.755 | 18,609.283 | 95.0% | 89.3% |
| Gewog | 3,479.197 | 3,580.202 | 1,503.873 | 3,610.898 | 1,871.479 | 3,413.309 | 100.9% | 95.3% |
| Thromde | 3,502.994 | 4,168.466 | 1,631.907 | 3,870.325 | 1,530.247 | 3,554.137 | 92.8% | 85.3% |
| Total | 73,919.335 | 78,153.559 | 22,007.537 | 73,583.514 | 27,084.554 | 66,469.548 | 94.2% | 85.0% |
| Lending | 909.400 | 986.970 | | | 77.570 | 77.570 | | |
| Repayment | 5,654.415 | 5,654.415 | 759.413 | 3,569.054 | 696.780 | 5447.246 | | |
| Total | 80,483.150 | 84,794.944 | 22,766.950 | 77,152.568 | 27,858.904 | 71,994.364 | 94.2% | 85.0% |

*Against revised budget

Source: DNB/DPA

3.2. Expenditure summary by object classification

The actual current expenditure as of 30th June, 2022 is Nu. 34,103.388 million which is a 6.94 percent increase as compared to the actual current expenditure of the previous FY 2020-21. The increase in the current expenditure was mainly on account of increase in interest payment and mandatory expenditure as compared to FY 2020-21.

Similarly, the actual capital expenditure excluding the Lending and Repayment as of 30th June, 2022 is Nu. 37,890.976 million which is 15.51 percent more as compared to the actual expenditure of the previous FY 2020-21. 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 and in-year supplementary budget incorporation. The increase in capital expenditure is also attributed to relaxation of COVID restrictions which enabled agencies to carry out more capital activities.

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

TABLE 6: EXPENDITURE SUMMARY BY OBC FOR TWO FYs

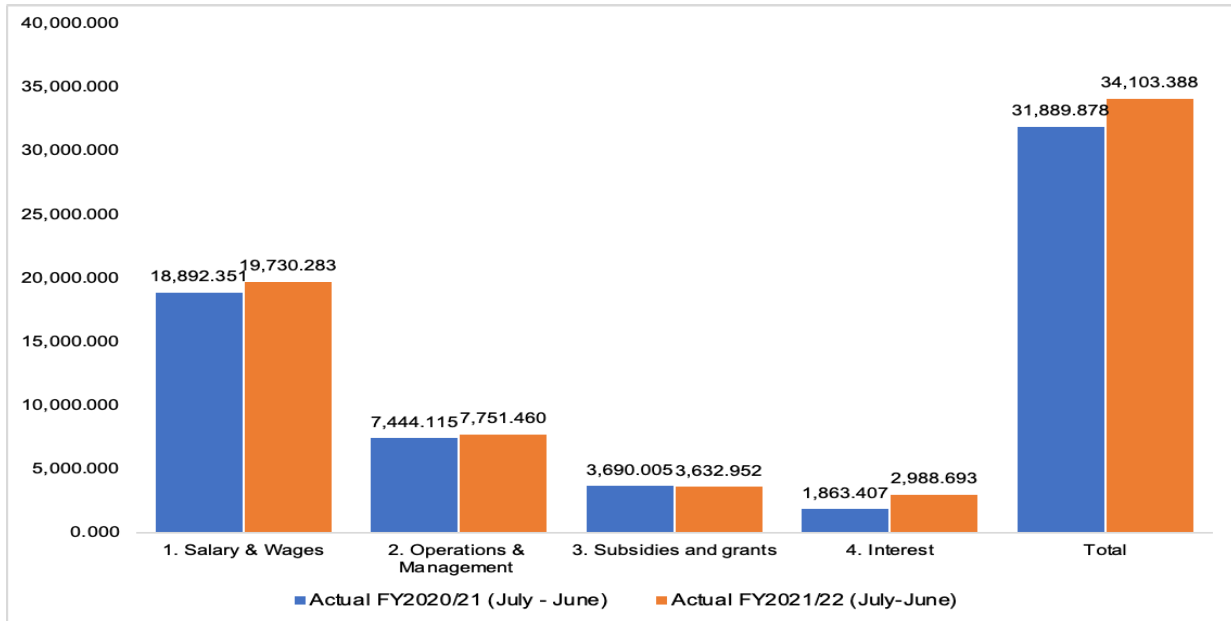
(Nu. in millions)

| Particulars | Actual FY 2020/21 (July - June) | Actual FY2021/22 (July-June) | % Change |
|------------------------------|--|---|-----------------|
| Current Expenditure | 31,889.878 | 34,103.388 | 6.94% |
| 1. Salary & Wages | 18,892.351 | 19,730.283 | 4.44% |
| 2. Operations & Management | 7,444.115 | 7,751.460 | 4.13% |
| 3. Subsidies and grants | 3,690.005 | 3,632.952 | -1.55% |
| 4. Interest | 1,863.407 | 2,988.693 | 60.39% |
| Capital Expenditure | 32,803.874 | 37,890.976 | 15.51% |
| Structure | 17,231.227 | 18,906.680 | 9.72% |
| Training HRD and Awareness | 2,135.577 | 2,368.023 | 10.88% |
| Vehicles | 357.260 | 382.568 | 7.08% |
| Plants & Equipment | 3,218.543 | 3,323.026 | 3.25% |
| Office Furniture & Equipment | 648.143 | 806.136 | 24.38% |
| Professional Services | 1,113.415 | 1,758.948 | 57.98% |
| Lending | 1,659.188 | 77.570 | -95.32% |
| Repayment | 3,725.060 | 5,447.246 | 46.23% |
| Grants and Equity | 1,946.617 | 1,457.316 | -25.14% |
| Others | 768.844 | 3,363.447 | 337.47% |
| TOTAL | 64,693.752 | 71,994.364 | 11.28% |

Source: DNB

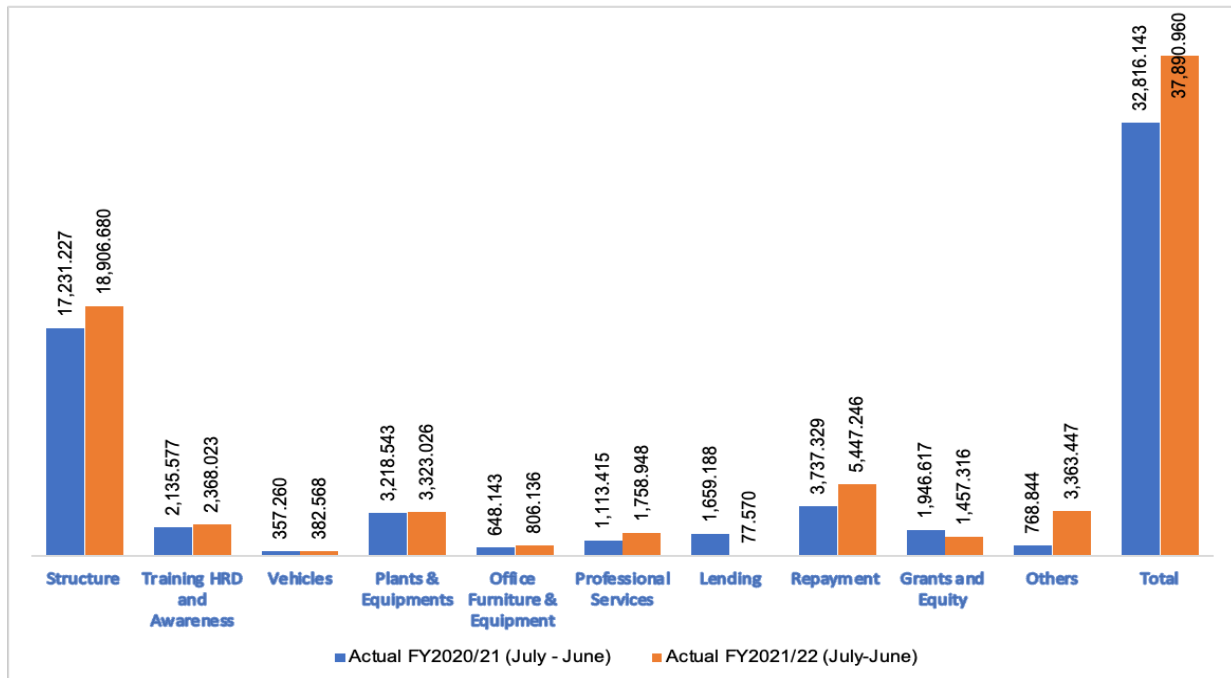
The comparison of expenditures (Current and Capital) for the two FYs during the same quarter is shown in Figure 5 & 6 respectively:

FIGURE 5: RECURRENT EXPENDITURE COMPARISON BETWEEN TWO FYs.



Source: DNB

FIGURE 6: CAPITAL EXPENDITURE COMPARISON BETWEEN TWO FYs



Source: DNB

3.3. Expenditure summary by Sector

The Table 7 below represents the sector wise expenditure summary for the 4th quarter of the two FYs. The overall expenditure performance shows an improvement of 11.3 per cent as compared to last FY during the same period.

TABLE 7: BUDGET AND EXPENDITURE SUMMARY BY SECTOR

(Nu. In Millions)

| Sectors | Revised Budget FY 2021/22 | Actual FY 2020/21 | Actual FY 2021/22 (July-June) | Difference (% age) |
|---|---------------------------|-------------------|-------------------------------|--------------------|
| Social Services (A) | 20,425.223 | 18,568.196 | 16,726.801 | -9.9% |
| Health | 8,824.791 | 6,471.880 | 7,064.247 | 9.2% |
| Education | 11,600.432 | 12,096.316 | 9,662.554 | -20.1% |
| Economic & Public Services (B) | 24,732.694 | 14,687.303 | 19,016.898 | 29.5% |
| Agriculture | 10,068.085 | 7,117.938 | 8,308.265 | 16.7% |
| Communications | 1,254.275 | 1,200.000 | 1,007.703 | -16.0% |
| Housing and Community | 5,309.529 | 2,922.475 | 3,712.315 | 27.0% |
| Energy | 305.579 | 282.955 | 259.795 | -8.2% |
| Mining and Manufacturing | 2,586.679 | 978.685 | 1,616.407 | 65.2% |
| Roads | 5,208.547 | 2,185.250 | 4,112.412 | 88.2% |
| Cultural Services (C) | 2,967.650 | 2,599.062 | 2,739.724 | 5.4% |
| General Public Services (D) | 26,068.078 | 19,971.405 | 24,332.236 | 21.8% |
| Law and Order Services (E) | 3,959.914 | 3,483.539 | 3,653.890 | 4.9% |
| TOTAL (A+B+C+D+E) | 78,153.559 | 59,309.505 | 66,469.548 | 12.1% |
| Repayment | 5,654.415 | 3,725.060 | 5,447.246 | 46.2% |
| Lending | 986.970 | 1,659.188 | 77.570 | -95.3% |
| Grand Total | 84,794.944 | 64,693.753 | 71,994.364 | 11.3% |

Source: DNB

4. Transfers: Annual Grants, Subsidies and Equities:

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 Owned Enterprises and grants to other non-budgetary agencies such as Civil Society

Organizations. During the FY, the overall grants expenditure performance has increased by 6.61 per cent as compared to FY 2020-21.

The overall increase in the expenditure performances was attributed from the expenditure performance under the grant component as reported by the LGs with a 10 percent increase as compared to last FY. The expenditure performance for subsidies has declined as compared to last FY mainly due to decrease in budget allocation for interest subsidy to Drukair, BAIL, NHDCL and the GBCL was supported through capital grants in the form of equity injection in FY 2021-22 instead of current subsidy which also led to decrease in the expenditure performance under the subsidy.

TABLE 8: TRANSFERS: ANNUAL GRANTS, SUBSIDIES AND EQUITIES

(Nu. In Millions)

| Sl. No. | Agencies | Revised Budget FY 2020/21 | Revised Budget FY 2021/22 30th June | Actual FY 2020/21 (July -June) | Actual FY2021/22 (July -June) | Difference (%) |
|---------|--|---------------------------|-------------------------------------|--------------------------------|-------------------------------|----------------|
| | A. GRANTS | | | | | |
| 1 | Bhutan Economic Stabilization Fund | 200.000 | 200.000 | 200.000 | 100.000 | -50% |
| 2 | Support to Bhutan Red Cross Society | 6.325 | 4.470 | 6.325 | 4.470 | -29% |
| 3 | Support to Bhutan Alternative Dispute Resolution Center (ADRC) | 4.640 | 4.301 | 4.640 | 4.280 | -8% |
| 4 | Support to Bar Council | 2.000 | 3.746 | 2.000 | 3.746 | 87% |
| 5 | Bhutan Chambers and Commerce Industries (BCCI) | 10.500 | 10.500 | 10.500 | 10.500 | 0% |
| 6 | ADB Support to Druk Holding and Investment for Phuentsholing Township Development Project. | 487.444 | 375.000 | 487.444 | 0.000 | -100% |
| | Sub -total Others | 710.909 | 598.017 | 710.909 | 122.996 | -83% |
| 1 | Annual Dzongkhag Grant (ADG) | 17,090.148 | 20,837.765 | 17,090.148 | 18,609.283 | 9% |
| 2 | Annual Grant for Gewogs (205 Gewogs) | 3,489.054 | 3,580.202 | 3,489.054 | 3,413.309 | -2% |
| 3 | Annual Thromde Grant (ATG) | 2,761.321 | 4,168.466 | 2,761.321 | 3,554.137 | 29% |
| | Sub-total Local Government | 23,340.523 | 28,586.433 | 23,340.523 | 25,576.729 | 10% |
| | Total Grants (A) | 24,051.432 | 29,184.450 | 24,051.432 | 25,699.725 | 7% |
| | B: Subsidy | | | | | |
| 1 | Bhutan Broadcasting Service Corporation Limited | 180.913 | 235.707 | 180.913 | 235.707 | 30% |
| 2 | Subsidy for Domestic power Tariff | 1,496.282 | 1,471.000 | 1,496.282 | 1,469.539 | -2% |

| | | | | | | |
|---|---|-------------------|-------------------|-------------------|-------------------|--------------|
| 3 | Maintenance of government quarters in Dzongkhags -NHDCL | 5.000 | 5.000 | 5.000 | 5.000 | 0% |
| 4 | Hiring of farm machinery -FMCL | 54.705 | 54.206 | 54.705 | 53.613 | -2% |
| 5 | Operational Subsidy to FMCL | 27.500 | - | 27.500 | - | |
| 6 | Operational Subsidy to Green Bhutan Corporation Limited (GBCL) | 4.200 | - | 4.200 | - | -100% |
| 7 | Subsidy to FCBL - buy back scheme | - | 30.695 | - | 30.695 | 100% |
| 8 | Operational subsidy for community service centers | - | 74.129 | - | 74.125 | 100% |
| | Sub-total SoE | 1,768.599 | 1,870.737 | 1,768.600 | 1,868.679 | 6% |
| 1 | Interest subsidy for third aircraft-Drukair | 91.056 | 72.401 | 91.056 | 72.401 | -20% |
| 2 | Interest subsidy for purchase of ATR42-600-Drukair | 25.566 | 31.357 | 25.566 | 31.357 | 23% |
| 3 | Interest subsidy for loan availed for establishment of integrated agro processing plant at Lingmithang-BAIL | 7.103 | 11.210 | 7.103 | 5.579 | -21% |
| 4 | Interest subsidy on OD facility to facilitate timely payment to farmers-FCBL | 6.399 | 7.042 | 6.399 | 6.304 | -1% |
| 5 | Subsidy to NHDC Debt Servicing for Phuentsholing Housing Complex | 57.312 | 56.690 | 57.312 | 54.613 | -5% |
| | Sub-total Interest and Principal | 187.436 | 178.700 | 187.436 | 170.254 | -9% |
| 1 | Rural House Insurance Scheme-RICBL | 15.490 | 16.030 | 15.490 | 16.028 | 3% |
| 2 | Rural Life Insurance -RICBL | 65.240 | 66.197 | 65.240 | 66.194 | 1% |
| | Sub-total Others | 80.731 | 82.227 | 80.730 | 82.222 | 2% |
| | Total Subsidy (B) | 2,036.766 | 2,131.664 | 2,036.766 | 2,121.155 | 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 | 180.923 | 0.000 | -100% |
| 4 | Equity Injection: FCBL | - | 140.500 | - | 140.500 | 100% |
| | Total Equity (C) | 180.923 | 235.188 | 180.923 | 185.188 | 2% |
| | | | | | | |
| | Grand Total (A+B+C) | 26,269.121 | 31,551.302 | 26,269.121 | 28,006.068 | 6.61% |

Source: DNB

5. General Reserve

During the fiscal year, Nu. 5,700.480 million was provisioned under the General Reserve in meeting the unforeseen expenditures for the mentioned broad activities which were

transferred to the agencies after fulfilling the established criteria. Most of the fund transfer from the General Reserve was for the COVID-19 containment measures which accounts for 40.95 percent of the total revised reserve.

TABLE 9: STATUS OF GENERAL RESERVE

(Nu. In Millions)

| Sl.No | Details | Approved GR 2021-2022 | | | Revised GR as of June 30, 2022 | | | Transferred to agencies as on June 30, 2022 | | |
|-------|---|-----------------------|-----------------|------------------|--------------------------------|-----------------|------------------|---|------------------|------------------|
| | | Current | Capital | Total | Current | Capital | Total | Current | Capital | Total |
| 1 | New Appointments Establishment | 300.000 | 30.000 | 330.000 | 230.000 | 6.496 | 236.496 | 216.001 | 6.496 | 222.497 |
| 2 | Hospitality and Entertainment | 15.000 | | 15.000 | 15.000 | | 15.000 | 7.799 | - | 7.799 |
| 3 | Retirement Benefits | 400.000 | | 400.000 | 699.000 | | 699.000 | 698.359 | - | 698.359 |
| 4 | Third Country Travel | 50.000 | | 50.000 | 20.000 | | 20.000 | 1.759 | - | 1.759 |
| 5 | National Events | 100.000 | | 100.000 | 50.000 | | 50.000 | 29.825 | - | 29.825 |
| 6 | Helicopter Services | 100.000 | | 100.000 | 78.200 | | 78.200 | 50.822 | - | 50.822 |
| 7 | Adhoc Works | 100.000 | 500.000 | 600.000 | 231.029 | 724.967 | 955.996 | 230.718 | 724.967 | 955.685 |
| 8 | Monsoon Restoration Works | | 400.000 | 400.000 | | - | - | - | - | - |
| 9 | Acquisition of Properties | | 200.000 | 200.000 | | 595.980 | 595.980 | - | 595.980 | 595.980 |
| 10 | Rehabilitation Programme | | 70.000 | 70.000 | | - | - | - | - | - |
| 11 | Acquisition of Properties Vehicles | | 200.000 | 200.000 | | 107.907 | 107.907 | - | 107.907 | 107.907 |
| 12 | Disaster Contingency | 200.000 | 385.000 | 585.000 | 40.346 | 63.857 | 104.203 | 10.600 | 63.857 | 74.457 |
| 13 | Covid 19 Related Duty and Quarantine Expenses | | 2,000.000 | 2,000.000 | 1.425 | 2,310.00 | 2,311.425 | 1.425 | 2,309.678 | 2,311.103 |
| 14 | Local Government Election | 430.000 | 35.000 | 465.000 | 430.000 | 10.793 | 440.793 | 417.943 | 10.720 | 428.663 |
| 15 | Bye Election | 20.000 | | 20.000 | 20.000 | | 20.000 | 0.541 | - | 0.541 |
| 16 | Retirement Benefits of LG Members | 165.480 | | 165.480 | 165.480 | | 165.480 | 158.484 | - | 158.484 |
| | Grand total | 1,880.480 | 3,820.00 | 5,700.480 | 1,980.480 | 3,820.00 | 5,800.480 | 1,824.276 | 3,819.605 | 5,643.881 |

Source: DNB

6. Financing:

This section covers the financing position of the government as of 30th June 2022.

6.1. External Borrowings

During FY, out 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. 7,023.611 million had been received by the end of 4th quarter which is around 115.41 percent of the total estimates while the amount received during the 4th quarter only constitutes Nu. 4,279.510 million which is 70.32 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)

| Creditor | Estimates | | | Q4 Realized | | | Total Realized (Q1+Q2+Q3+Q4) | | |
|-----------------------|--------------------|-------------------------|------------------|--------------------|-------------------------|------------------|------------------------------|-------------------------|------------------|
| | Program Borrowings | Project-Tied Borrowings | Total | Program Borrowings | Project-Tied Borrowings | Total | Program Borrowings | Project-Tied Borrowings | Total |
| ADB | 2,235.000 | 1,151.526 | 3,386.526 | 0.000 | 139.190 | 139.190 | 2227.200 | 351.118 | 2,578.318 |
| IDA/ World Bank | 2,235.000 | 4.028 | 2,239.028 | 2,086.520 | 529.590 | 2,616.110 | 2086.520 | 699.908 | 2,786.428 |
| IFAD | | 388.297 | 388.297 | 0.000 | 92.940 | 92.940 | - | 207.728 | 207.728 |
| JICA | | 72.200 | 72.200 | 1,407.400 | 23.870 | 1,431.270 | 1407.400 | 43.737 | 1,451.137 |
| Total | 4,470.000 | 1,616.051 | 6,086.051 | 3,493.920 | 785.590 | 4,279.510 | 5721.120 | 1302.491 | 7,023.611 |

Sources: DMEA

6.2. Domestic Borrowings

The outstanding T-bills stood at Nu. 18,500 million at the beginning of the 4th quarter. During the quarter, the Government has issued T-bills worth Nu. 21,000 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 4th quarter, Nu.24,000 million worth of T-bills were redeemed leaving outstanding T-bills of Nu. 15,500 million at the end of 4th quarter.

The T-bills issued, redeemed and outstanding during Q4 is shown in Table 11.

TABLE 11: SUMMARY OF T-BILLS

(Nu.in millions)

| Sl. No. | Month | Issued | Redeemed | Outstanding |
|---------|-------------------------------------|------------------|------------------|------------------|
| | Opening balance as on 1st July 2021 | | | |
| 1 | Jul-21 | - | - | 13,000.00 |
| 2 | Aug-21 | 7,000.00 | 7,000.00 | 13,000.00 |
| 3 | Sep-21 | 15,000.00 | 11,000.00 | 17,000.00 |
| 4 | Oct-21 | 8,000.00 | 8,000.00 | 17,000.00 |
| 5 | Nov-21 | 8,000.00 | 10,000.00 | 15,000.00 |
| 6 | Dec-21 | 5,000.00 | 7,000.00 | 13,000.00 |
| 7 | Jan-22 | 8,000.00 | 8,000.00 | 13,000.00 |
| 8 | Feb-22 | 4,500.00 | 5,000.00 | 12,500.00 |
| 9 | Mar-22 | 10,000.00 | 4,000.00 | 18,500.00 |
| 10 | Apr-22 | 7,000.00 | 7,000.00 | 18,500.00 |
| 11 | May-22 | 7,500.00 | 7,500.00 | 18,500.00 |
| 12 | Jun-22 | 6,500.00 | 9,500.00 | 15,500.00 |
| | Total | 86,500.00 | 84,000.00 | 15,500.00 |

Source: DPA

7. Budget Provided for COVID-19

The effort to contain the spread of COVID-19 still continued in FY 2021-22 through continuation of various measures such as mandatory quarantine and other facilities. By the end of the 4th quarter, the total budget of Nu. 3,605.132 million was provided to various budgetary agencies for COVID-19 containment measures out of which Nu. 2,311.103 million was transferred from budget provisions kept under the General Reserve, Nu. 98.603 million was internally adjusted from the approved budget and Nu. 1,195.426 million was directly incorporated under respective budgetary bodies which were received

from the donors. The budget summary for COVID-19 containment measures incorporated by agency category is shown in 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 | 19.134 | 22.134 |
| 2 | Autonomous | 387.240 | 21.437 | 408.677 |
| 3 | Ministry | 1,145.967 | 1,154.855 | 2,300.822 |
| 4 | Dzongkhag | 872.047 | | 872.047 |
| 5 | Thromde | 1.452 | | 1.452 |
| | Total | 2,409.706 | 1,195.426 | 3,605.132 |

Source: DNB

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

TABLE 13: DETAILS OF COVID 19 EXPENDITURE

(Nu. in Millions)

| Particulars | RGoB | External | | Total |
|--|------------------|-----------------|----------------|------------------|
| | | Grant | Loan | |
| Health (PPE, drugs, non-drugs and flu clinics) | 67.283 | 42.670 | 5.815 | 115.768 |
| Vaccine | 373.199 | - | 298.680 | 671.879 |
| Essential food and fuel | 73.728 | - | - | 73.728 |
| Quarantine (logics and food) | 1,068.925 | - | - | 1,068.925 |
| Others (Structure -Roads, temporary shelters, etc.) | 215.834 | 497.669 | - | 713.503 |
| Others (Non-structural-COVID related miscellaneous expenses) | 610.737 | 144.257 | 206.335 | 961.329 |
| Total | 2,409.706 | 684.596 | 510.830 | 3,605.132 |

Source: DNB

8. Conclusion

The resources have increased by 8 percent due to incorporation of an external grant of Nu.4,487.435 million and internal receipt of Nu. 7.723 m towards the end of the fiscal year. The expenditure has also increased by 6 percent due to adjustments of advances made in the previous quarters, in kind adjustments and improvement in the implementation post covid relaxation. Further, the increase in expenditure has led to additional borrowings (external) which has pushed fiscal deficit from 8.59 percent to 8.98 percent of GDP.

On the financing front, the actual borrowings realized during the fiscal year has exceeded its original estimate with borrowings realized in 4th quarter only constituting 70.32 percent (Nu. 4,279.510 million) of the total estimates.

The effort to contain wide spread of corona virus still persisted till the end of the fiscal year despite lifting the mandatory quarantine requirement towards the 4th quarter. The expenditure for covid-19 during the fiscal year is Nu. 3,605.132 million which was partly funded by donors while rest were met through RGoB fund transferred through the general reserve.

Annexure I

Comparison of revised budget summary with that of original budget as of 30th June, 2022

(Nu.in Millions)

| SOURCES OF FINANCE | Approved Budget | Revised Budget as on June 30, 2022 | Percent change |
|---|---------------------|------------------------------------|----------------|
| TOTAL RESOURCES | 56,765.582 | 61,260.740 | 7.9% |
| I. INTERNAL RESOURCES | 36,240.271 | 36,247.994 | 0.0% |
| 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 | 647.994 | 1.2% |
| III. GRANTS | 20,525.311 | 25,012.746 | 21.9% |
| i. Program Grants | 4,186.555 | 4,934.340 | 17.9% |
| a) GoI (TSF & PG) | 4,186.555 | 4,934.340 | 17.9% |
| b) Others (EU) | | | |
| ii. Project-tied Grants | 16,338.756 | 20,078.406 | 22.9% |
| a) GoI | 12,584.300 | 15,025.824 | 19.4% |
| b) Others | 3,754.456 | 5,052.582 | 34.6% |
| I. Total Expenditure | 73,919.335 | 78,153.559 | 5.7% |
| i. Current Expenditure | 35,598.664 | 35,073.045 | -1.5% |
| ii. Capital Expenditure | 38,320.671 | 43,080.514 | 12.4% |
| OVERALL BALANCE | (17,153.753) | (16,892.819) | -1.5% |
| FINANCING | 17,153.753 | 16,892.819 | -1.5% |
| a. Net Lending | 3,085.586 | 3,008.016 | -2.5% |
| i. Principle recoveries | 3,994.986 | 3,994.986 | 0.0% |
| Less lending | 909.400 | 986.970 | 8.5% |
| b. Net external borrowings | 444.822 | 843.454 | 89.6% |
| i. Project-tied Borrowings | 1,616.051 | 2,014.683 | 24.7% |
| 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) | (13,041.349) | -4.3% |
| i. Internal borrowings | (13,636.531) | (13,054.535) | -4.3% |
| Less repayment | 13.186 | 13.186 | 0.0% |
| GDP | 199,654.659 | 188,153.200 | -5.8% |
| Net internal borrowings % of GDP | -6.82% | -6.93% | 1.6% |
| Fiscal balance % of GDP | -8.59% | -8.98% | 4.5% |

Source: DNB

Annexure II

Statement of Budget and expenditure by agency as of 30th June 2022

(Nu. in millions)

| SI No | AU Name | Budget | | | Expenditure | | | Utilization | | |
|-------|--|---------|---------|---------|-------------|---------|---------|-------------|---------|--------|
| | | Current | Capital | Total | Current | Capital | Total | Current | Capital | Total |
| 1 | His Majesty's Secretariat | 40.082 | 5.241 | 45.323 | 39.937 | 3.493 | 43.43 | 99.60% | 56.00% | 93.80% |
| 2 | His Majesty's Secretariat (4Th King) | 21.243 | 1.953 | 23.196 | 20.636 | 1.953 | 22.588 | 97.10% | 100.00% | 97.40% |
| 3 | National Assembly Of Bhutan | 120.74 | 2.661 | 123.401 | 119.853 | 2.179 | 122.032 | 99.30% | 81.90% | 98.90% |
| 4 | National Council of Bhutan | 83.131 | 6.468 | 89.599 | 81.107 | 4.885 | 85.992 | 97.50% | 73.80% | 95.70% |
| 5 | Council For Religious Affairs | 639.468 | 322.376 | 961.844 | 620.13 | 232.596 | 852.727 | 96.90% | 69.20% | 87.40% |
| 6 | Judiciary | 301.484 | 106.814 | 408.298 | 300.498 | 93.08 | 393.578 | 99.70% | 81.60% | 94.70% |
| 7 | Royal Civil Service Commission | 198.712 | 215.965 | 414.677 | 197.217 | 166.078 | 363.295 | 99.20% | 76.90% | 87.60% |
| 8 | Anti-Corruption Commission | 98.325 | 71.899 | 170.224 | 97.525 | 53.57 | 151.095 | 99.20% | 74.50% | 88.80% |
| 9 | Election Commission of Bhutan | 295.444 | 30.231 | 325.675 | 301.858 | 65.684 | 367.542 | 100.00% | 85.70% | 97.10% |
| 10 | Royal Audit Authority | 181.963 | 51.499 | 233.462 | 181.067 | 45.427 | 226.494 | 99.50% | 84.60% | 96.10% |
| 11 | Cabinet Secretariat | 49.431 | 445.79 | 495.221 | 50.394 | 438.781 | 489.175 | 98.70% | 94.20% | 94.60% |
| 12 | Office Of the Attorney General | 45.428 | 86.81 | 132.238 | 45.261 | 83.704 | 128.965 | 99.60% | 96.40% | 97.50% |
| 13 | Bhutan Olympic Committee | 66.449 | 160.057 | 226.506 | 64.639 | 116.067 | 180.706 | 97.30% | 50.30% | 60.80% |
| 14 | Dzongkha Development Commission | 17.314 | 9.67 | 26.984 | 16.785 | 8.053 | 24.838 | 96.90% | 83.30% | 92.00% |
| 15 | National Land Commission | 143.431 | 57.71 | 201.141 | 144.472 | 55.85 | 200.322 | 99.90% | 73.00% | 90.60% |
| 16 | Centre For Bhutan Studies and GNH Research | 48.714 | 15.899 | 64.613 | 44.596 | 15.479 | 60.075 | 91.50% | 97.40% | 93.00% |
| 17 | Gross National Happiness Commission | 41.361 | 120.612 | 161.973 | 40.873 | 121.839 | 162.713 | 98.80% | 74.00% | 79.00% |
| 18 | National Environment Commission | 41.857 | 583.846 | 625.703 | 39.698 | 330.007 | 369.705 | 94.80% | 53.60% | 56.20% |
| 19 | Royal Institute of Management | 59.733 | 19.947 | 79.68 | 59.532 | 23.628 | 83.16 | 99.70% | 91.40% | 97.20% |

| | | | | | | | | | | |
|----|--|----------|----------|-----------|----------|----------|----------|--------|---------|--------|
| 20 | Royal University of Bhutan | 952.449 | 662.146 | 1614.595 | 946.449 | 376.556 | 1,323.01 | 99.40% | 56.10% | 81.50% |
| 21 | National Statistics Bureau | 34.454 | 87.005 | 121.459 | 33.244 | 69.626 | 102.87 | 96.50% | 80.00% | 84.70% |
| 22 | Bhutan Narcotics Control Authority | 24.652 | 15.117 | 39.769 | 22.756 | 9.944 | 32.7 | 92.30% | 65.80% | 82.20% |
| 23 | Bhutan Information Communication Media Authority | 18.256 | 151.457 | 169.713 | 18.222 | 97.014 | 115.236 | 99.80% | 64.10% | 67.90% |
| 24 | Drug Regulatory Authority | 17.329 | 8.279 | 25.608 | 17.036 | 8.092 | 25.128 | 98.30% | 93.00% | 96.50% |
| 25 | Tourism Council Of Bhutan | 50.511 | 153.241 | 203.752 | 47.278 | 66.174 | 113.452 | 93.60% | 39.40% | 51.90% |
| 26 | National Commission For Women & Children | 18.505 | 27.3 | 45.805 | 17.762 | 19.762 | 37.523 | 96.00% | 72.40% | 81.90% |
| 27 | Bhutan Council For School Examination & Assessment | 110.146 | 22.486 | 132.632 | 107.283 | 17.816 | 125.1 | 97.40% | 79.20% | 94.30% |
| 28 | Royal Privy Council | 12.729 | 11.692 | 24.421 | 12.485 | 0.46 | 12.945 | 98.10% | 3.90% | 53.00% |
| 29 | Bhutan Standard Bureau | 26.974 | 2.918 | 29.892 | 25.849 | 2.833 | 28.682 | 95.80% | 97.10% | 96.00% |
| 30 | Khesar Gyalpo University Of Medical Sciences Of Bhutan | 154.397 | 54.865 | 209.262 | 153.475 | 39.089 | 192.564 | 99.40% | 70.60% | 91.80% |
| 31 | Jigme Singye Wangchuck School Of Law | 45.365 | 303.492 | 348.857 | 43.187 | 220.14 | 263.327 | 95.20% | 67.90% | 71.30% |
| 32 | Bhutan National Legal Institute | 11.54 | 7.976 | 19.516 | 11.257 | 6.531 | 17.788 | 97.50% | 81.90% | 91.10% |
| 33 | Civil Society Organizations Authority | 4.815 | 0.591 | 5.406 | 4.811 | 0.591 | 5.402 | 99.90% | 100.00% | 99.90% |
| 34 | Jigme Dorji Wangchuck National Referral Hospital | 1,594.95 | 389.374 | 1984.319 | 1,567.26 | 290.844 | 1,858.10 | 98.10% | 72.80% | 93.10% |
| 35 | Construction Development Authority | 15.896 | 9.246 | 25.142 | 15.841 | 6.827 | 22.668 | 99.70% | 73.80% | 90.20% |
| 36 | National Center For Hydrology And Meteorology | 72.027 | 113.225 | 185.252 | 68.243 | 91.215 | 159.458 | 94.70% | 80.10% | 85.80% |
| 37 | Bhutan Medical & Health Council | 8.858 | 2.315 | 11.173 | 8.59 | 2.187 | 10.777 | 97.00% | 94.50% | 96.50% |
| 38 | National Film Commission | 2.897 | 4.703 | 7.6 | 2.293 | 41.313 | 43.606 | 79.20% | 96.20% | 95.10% |
| 39 | Media Council | 3.684 | 1.632 | 5.316 | 3.579 | 0.959 | 4.539 | 97.20% | 58.80% | 85.40% |
| 40 | Bhutan Civil Aviation Authority | 18.84 | 43.516 | 62.356 | 18.729 | 39.466 | 58.195 | 98.90% | 86.70% | 90.30% |
| 41 | Ministry Of Home & Cultural Affairs | 322.426 | 1,242.77 | 1565.194 | 316.166 | 1,137.93 | 1,454.10 | 98.00% | 88.70% | 90.50% |
| 42 | Royal Bhutan Police | 2,504.72 | 417.619 | 2922.339 | 2,505.29 | 285.666 | 2,790.95 | 99.80% | 65.70% | 94.80% |
| 43 | Ministry Of Finance | 6,872.09 | 3,318.89 | 10190.978 | 6,567.90 | 2,250.57 | 8,818.47 | 95.40% | 67.60% | 86.30% |

| | | | | | | | | | | |
|----|--|----------|----------|----------|----------|----------|----------|---------|--------|--------|
| 44 | Ministry Of Foreign Affairs | 780.761 | 320.316 | 1101.077 | 765.978 | 298.293 | 1,064.27 | 97.80% | 90.10% | 95.50% |
| 45 | Ministry Of Agriculture & Forests | 1,784.48 | 1,750.83 | 3535.311 | 1,771.14 | 1,693.23 | 3,464.37 | 99.20% | 77.80% | 87.40% |
| 46 | Ministry Of Economic Affairs | 267.359 | 1,695.42 | 1962.781 | -37.659 | 1,157.43 | 1,119.77 | -14.10% | 54.20% | 46.60% |
| 47 | Ministry Of Works & Human Settlement | 548.129 | 6,384.01 | 6932.134 | 544.353 | 3,524.94 | 4,069.30 | 98.20% | 48.70% | 52.20% |
| 48 | Ministry Of Information & Communications | 378.349 | 1,713.07 | 2091.423 | 373.174 | 1,369.59 | 1,742.76 | 98.60% | 75.10% | 79.20% |
| 49 | Ministry Of Health | 1,660.39 | 3,307.41 | 4967.8 | 1,765.92 | 2,492.08 | 4,257.99 | 92.70% | 72.00% | 79.30% |
| 50 | Ministry Of Education | 773.058 | 2,029.43 | 2802.487 | 623.182 | 1,541.01 | 2,164.19 | 70.40% | 69.30% | 69.60% |
| 51 | Ministry Of Labour & Human Resources | 282.872 | 1,101.00 | 1383.875 | 277.391 | 787.769 | 1,065.16 | 98.10% | 68.20% | 74.10% |
| 52 | Dzongkhag Administration, Chhukha | 782.429 | 891.673 | 1674.102 | 760.947 | 680.095 | 1,441.04 | 97.30% | 72.60% | 83.80% |
| 53 | Dzongkhag Administration, Haa | 295.169 | 236.546 | 531.715 | 292.7 | 198.148 | 490.848 | 99.20% | 76.00% | 88.30% |
| 54 | Dzongkhag Administration, Paro | 732.695 | 487.396 | 1220.091 | 719.469 | 473.85 | 1,193.32 | 98.20% | 94.60% | 96.70% |
| 55 | Dzongkhag Administration, Samtse | 959.717 | 864.918 | 1824.635 | 956.673 | 487.376 | 1,444.05 | 99.60% | 51.20% | 75.50% |
| 56 | Dzongkhag Administration, Tsirang | 488.706 | 293.226 | 781.932 | 484.173 | 243.634 | 727.807 | 99.10% | 79.20% | 91.40% |
| 57 | Dzongkhag Administration, Dagana | 507.948 | 520.285 | 1028.233 | 498.869 | 344.993 | 843.863 | 98.20% | 61.30% | 78.80% |
| 58 | Dzongkhag Administration, Punakha | 603.239 | 455.423 | 1058.662 | 602.79 | 414.649 | 1,017.44 | 99.90% | 86.00% | 93.80% |
| 59 | Dzongkhag Administration, Wangdue Phodrang | 674.687 | 650.318 | 1325.005 | 672.741 | 533.998 | 1,206.74 | 99.70% | 71.90% | 85.10% |
| 60 | Dzongkhag Administration, Bumthang | 366.599 | 281.135 | 647.734 | 365.918 | 289.868 | 655.786 | 99.80% | 96.20% | 98.20% |
| 61 | Dzongkhag Administration, Sarpang | 591.027 | 766.95 | 1357.977 | 576.964 | 577.131 | 1,154.10 | 97.60% | 71.00% | 82.20% |
| 62 | Dzongkhag Administration, Zhemgang | 465.81 | 421.271 | 887.081 | 457.972 | 360.378 | 818.35 | 98.30% | 78.30% | 88.40% |
| 63 | Dzongkhag Administration, Trongsa | 343.045 | 356.626 | 699.671 | 336.59 | 336.056 | 672.646 | 98.00% | 87.10% | 92.30% |
| 64 | Dzongkhag Administration, Lhuentse | 340.535 | 332.533 | 673.068 | 337.821 | 262.716 | 600.536 | 99.20% | 73.40% | 86.00% |
| 65 | Dzongkhag Administration, Mongar | 724.828 | 570.226 | 1295.054 | 714.454 | 448.462 | 1,162.92 | 98.40% | 72.90% | 86.70% |

| | | | | | | | | | | |
|----|--|----------|---------|----------|----------|---------|----------|---------|--------|--------|
| 66 | Dzongkhag Administration, Pema Gatshel | 508.154 | 565.987 | 1074.141 | 506.529 | 377.777 | 884.307 | 99.70% | 61.10% | 78.50% |
| 67 | Dzongkhag Administration, Samdrup Jongkhar | 575.48 | 587.924 | 1163.404 | 573.864 | 403.625 | 977.488 | 99.70% | 64.80% | 81.60% |
| 68 | Dzongkhag Administration, Trashigang | 1,012.67 | 797.901 | 1810.573 | 1,013.26 | 617.961 | 1,631.22 | 100.10% | 77.40% | 90.10% |
| 69 | Dzongkhag Administration, Thimphu | 331.23 | 351.727 | 682.957 | 323.681 | 307.29 | 630.971 | 97.70% | 85.70% | 91.40% |
| 70 | Dzongkhag Administration, Gasa | 156.912 | 249.969 | 406.881 | 154.526 | 163.158 | 317.684 | 98.50% | 61.70% | 75.40% |
| 71 | Dzongkhag Administration, Trashigang | 450.805 | 288.235 | 739.04 | 450.053 | 288.122 | 738.175 | 99.80% | 92.20% | 96.70% |
| 72 | Sampheling Gewog, Chhukha | 4.001 | 19.998 | 23.999 | 3.824 | 10.611 | 14.434 | 95.60% | 52.80% | 59.90% |
| 73 | Bongo Gewog, Chhukha | 4.695 | 22.955 | 27.65 | 4.199 | 21.133 | 25.332 | 89.40% | 89.30% | 89.30% |
| 74 | Chapchha Gewog, Chhukha | 4.34 | 10.901 | 15.241 | 3.988 | 10.484 | 14.472 | 91.90% | 94.20% | 93.50% |
| 75 | Dungna Gewog, Chhukha | 4.281 | 9.858 | 14.139 | 4.189 | 8.614 | 12.803 | 97.80% | 87.40% | 90.60% |
| 76 | Geling Gewog, Chhukha | 3.98 | 11.451 | 15.431 | 3.641 | 10.949 | 14.589 | 91.50% | 95.60% | 94.50% |
| 77 | Darla Gewog, Chhukha | 4.039 | 37.393 | 41.432 | 3.793 | 34.765 | 38.558 | 93.90% | 93.00% | 93.10% |
| 78 | Getana Gewog, Chhukha | 5.239 | 8.522 | 13.761 | 4.323 | 7.995 | 12.318 | 82.50% | 93.10% | 89.10% |
| 79 | Bjachho Gewog, Chhukha | 4.077 | 12.333 | 16.41 | 3.839 | 14.037 | 17.876 | 94.20% | 83.10% | 85.30% |
| 80 | Lokchina Gewog, Chhukha | 4.673 | 15.278 | 19.951 | 4.254 | 14.803 | 19.057 | 91.00% | 96.90% | 95.50% |
| 81 | Metakha Gewog, Chhukha | 4.542 | 6.361 | 10.903 | 4.037 | 6.44 | 10.477 | 88.90% | 98.00% | 94.30% |
| 82 | Phuentsholing Gewog, Chhukha | 4.225 | 27.42 | 31.645 | 3.963 | 27.102 | 31.065 | 93.80% | 98.80% | 98.20% |
| 83 | Bji Gewog, Haa | 3.835 | 10.121 | 13.956 | 3.582 | 11.038 | 14.62 | 93.40% | 93.40% | 93.40% |
| 84 | Katsho Gewog, Haa | 4.124 | 8.347 | 12.471 | 3.652 | 7.735 | 11.387 | 88.50% | 92.70% | 91.30% |
| 85 | Sangbey Gewog, Haa | 4.539 | 12.317 | 16.856 | 4.108 | 10.514 | 14.621 | 90.50% | 85.40% | 86.70% |
| 86 | Sama Gewog, Haa | 3.922 | 8.07 | 11.992 | 3.593 | 9.375 | 12.968 | 91.60% | 99.40% | 97.10% |
| 87 | Iusu Gewog, Haa | 3.996 | 7.387 | 11.383 | 3.773 | 6.712 | 10.486 | 94.40% | 90.90% | 92.10% |
| 88 | Gakidling Gewog, Haa | 3.871 | 11.893 | 15.764 | 3.69 | 11.739 | 15.429 | 95.30% | 97.90% | 97.30% |
| 89 | Dobshari Gewog, Paro | 3.833 | 11.146 | 14.979 | 3.754 | 11.109 | 14.863 | 97.90% | 99.70% | 99.20% |
| 90 | Dogar Gewog, Paro | 4.224 | 11.596 | 15.82 | 4.072 | 11.544 | 15.616 | 96.40% | 99.60% | 98.70% |
| 91 | Doteng Gewog, Paro | 4.03 | 6.47 | 10.5 | 3.99 | 6.455 | 10.445 | 99.00% | 99.80% | 99.50% |
| 92 | Hungrel Gewog, Paro | 3.777 | 2.778 | 6.555 | 3.695 | 2.755 | 6.449 | 97.80% | 99.20% | 98.40% |

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|-----|---|-------|--------|--------|-------|--------|--------|---------|---------|---------|
| 93 | Lango Gewog, Paro | 3.946 | 16.083 | 20.029 | 3.753 | 15.941 | 19.694 | 95.10% | 99.10% | 98.30% |
| 94 | Lungnyi Gewog, Paro | 3.743 | 11.643 | 15.386 | 3.645 | 11.493 | 15.138 | 97.40% | 98.70% | 98.40% |
| 95 | Naja Gewog, Paro | 4.438 | 17.589 | 22.027 | 4.285 | 16.883 | 21.168 | 96.60% | 96.00% | 96.10% |
| 96 | Shaba Gewog, Paro | 3.958 | 17.789 | 21.747 | 3.881 | 17.786 | 21.667 | 98.10% | 100.00% | 99.60% |
| 97 | Tsento Gewog, Paro | 3.997 | 17.217 | 21.214 | 3.825 | 16.859 | 20.684 | 95.70% | 97.90% | 97.50% |
| 98 | Wangchang Gewog, Paro | 4.049 | 15.483 | 19.532 | 3.925 | 15.461 | 19.386 | 96.90% | 99.10% | 98.60% |
| 99 | Norgaygang (Bara) Gewog, Samtse | 4.875 | 30.275 | 35.15 | 4.207 | 22.926 | 27.132 | 86.30% | 75.70% | 77.20% |
| 100 | Pemaling (Biru) Gewog, Samtse | 4.022 | 19.399 | 23.421 | 3.984 | 17.364 | 21.348 | 99.10% | 89.50% | 91.10% |
| 101 | Sangngacholing (Chargharey) Gewog, Samtse | 4.688 | 18.793 | 23.481 | 3.824 | 15.878 | 19.701 | 81.60% | 84.20% | 83.70% |
| 102 | Norbugang (Chengmari) Gewog, Samtse | 4.066 | 18.328 | 22.394 | 3.567 | 24.266 | 27.833 | 87.70% | 99.90% | 98.10% |
| 103 | Denchukha Gewog, Samtse | 4.445 | 18.236 | 22.681 | 4.068 | 18.225 | 22.293 | 91.50% | 99.90% | 98.30% |
| 104 | Dophuchen (Dorokha) Gewog, Samtse | 4.142 | 27.089 | 31.231 | 4.007 | 27.068 | 31.075 | 96.70% | 99.90% | 99.50% |
| 105 | Dumteod Gewog, Samtse | 3.962 | 11.067 | 15.029 | 3.962 | 11.066 | 15.028 | 100.00% | 100.00% | 100.00% |
| 106 | Yoedseltse Gewog, Samtse | 3.997 | 18.719 | 22.716 | 3.429 | 17.571 | 21 | 85.80% | 93.90% | 92.40% |
| 107 | Namgaychheoling Gewog, Samtse | 4.154 | 21.729 | 25.883 | 4.016 | 18.331 | 22.346 | 96.70% | 82.00% | 84.30% |
| 108 | Tendu Gewog, Samtse | 4.247 | 27.018 | 31.265 | 4.094 | 23.785 | 27.878 | 96.40% | 88.00% | 89.20% |
| 109 | Ugyentse Gewog, Samtse | 4.132 | 8.503 | 12.635 | 3.879 | 7.697 | 11.577 | 93.90% | 90.50% | 91.60% |
| 110 | Phuentshopelri (Pugli) Gewog, Samtse | 4.962 | 25.949 | 30.911 | 4.591 | 24.599 | 29.19 | 92.50% | 91.90% | 92.00% |
| 111 | Samtse Gewog, Samtse | 4.041 | 22.526 | 26.567 | 3.81 | 13.773 | 17.583 | 94.30% | 61.10% | 66.20% |
| 112 | Tashicholing (Sibsu) Gewog, Samtse | 3.598 | 17.361 | 20.959 | 3.43 | 16.055 | 19.485 | 95.30% | 92.50% | 93.00% |
| 113 | Tading Gewog, Samtse | 3.968 | 32.118 | 36.086 | 3.827 | 23.468 | 27.295 | 96.50% | 72.50% | 75.10% |

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|-----|-------------------------------------|-------|--------|--------|-------|--------|--------|--------|---------|---------|
| 114 | Patshaling (Beteni) Gewog, Tsirang | 3.848 | 9.083 | 12.931 | 3.618 | 9.058 | 12.676 | 94.00% | 99.70% | 98.00% |
| 115 | Dunglagang Gewog, Tsirang | 4.337 | 11.777 | 16.114 | 4.326 | 9.983 | 14.309 | 99.70% | 84.80% | 88.80% |
| 116 | Barshong Gewog, Tsirang | 4.041 | 10.02 | 14.061 | 4.029 | 9.946 | 13.975 | 99.70% | 99.30% | 99.40% |
| 117 | Goseling Gewog, Tsirang | 3.893 | 10.532 | 14.425 | 3.595 | 7.717 | 11.313 | 92.40% | 73.30% | 78.40% |
| 118 | Rangthangling Gewog, Tsirang | 4.493 | 11.78 | 16.273 | 4.073 | 9.822 | 13.896 | 90.70% | 83.40% | 85.40% |
| 119 | Kilkhorthang Gewog, Tsirang | 4.222 | 13.269 | 17.491 | 3.771 | 11.36 | 15.13 | 89.30% | 85.60% | 86.50% |
| 120 | Mendrelgang Gewog, Tsirang | 4.356 | 9.984 | 14.34 | 4.038 | 9.954 | 13.991 | 92.70% | 99.70% | 97.60% |
| 121 | Sergithang (Pataley) Gewog, Tsirang | 5.007 | 11.186 | 16.193 | 4.252 | 10.409 | 14.661 | 84.90% | 93.10% | 90.50% |
| 122 | Phuentenchhu Gewog, Tsirang | 4.485 | 10.475 | 14.96 | 4.261 | 10.473 | 14.734 | 95.00% | 100.00% | 98.50% |
| 123 | Shemjong Gewog, Tsirang | 4.071 | 9.752 | 13.823 | 4.05 | 8.995 | 13.045 | 99.50% | 92.20% | 94.40% |
| 124 | Tsholingkhar Gewog, Tsirang | 3.966 | 12.325 | 16.291 | 3.866 | 12.073 | 15.94 | 97.50% | 97.20% | 97.20% |
| 125 | Tsirangteod Gewog, Tsirang | 4.693 | 11.201 | 15.894 | 4.441 | 10.358 | 14.799 | 94.60% | 92.50% | 93.10% |
| 126 | Dorona Gewog, Dagana | 4.59 | 9.375 | 13.965 | 4.205 | 9.534 | 13.739 | 91.60% | 101.70% | 98.40% |
| 127 | Drujeygang Gewog, Dagana | 4.3 | 17.079 | 21.379 | 4.12 | 13.292 | 17.412 | 95.80% | 77.80% | 81.40% |
| 128 | Gesarling Gewog, Dagana | 4.075 | 8.35 | 12.425 | 3.616 | 8.19 | 11.806 | 88.70% | 98.10% | 95.00% |
| 129 | Goshi Gewog, Dagana | 4.231 | 12.382 | 16.613 | 3.943 | 10.875 | 14.818 | 93.20% | 87.80% | 89.20% |
| 130 | Kana Gewog, Dagana | 3.518 | 15.896 | 19.414 | 3.4 | 16.279 | 19.679 | 96.60% | 102.40% | 101.40% |
| 131 | Khebisa Gewog, Dagana | 4.091 | 15.331 | 19.422 | 3.657 | 15.006 | 18.663 | 89.40% | 97.90% | 96.10% |
| 132 | Lajab Gewog, Dagana | 4.2 | 7.459 | 11.659 | 4.144 | 6.822 | 10.966 | 98.70% | 91.50% | 94.10% |
| 133 | Trashiding Gewog, Dagana | 4.118 | 13.717 | 17.835 | 3.827 | 13.006 | 16.833 | 92.90% | 94.80% | 94.40% |
| 134 | Tsendagang Gewog, Dagana | 4.466 | 12.459 | 16.925 | 4.13 | 12.747 | 16.877 | 91.50% | 100.00% | 97.80% |
| 135 | Tsangkha Gewog, Dagana | 5.002 | 10.466 | 15.468 | 4.99 | 10.331 | 15.321 | 99.80% | 98.70% | 99.10% |
| 136 | Tseza Gewog, Dagana | 4.098 | 8.999 | 13.097 | 3.629 | 9.048 | 12.677 | 88.60% | 97.20% | 94.60% |

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|-----|---------------------------------------|-------|--------|--------|-------|--------|--------|--------|---------|--------|
| 137 | Karmaling (Deorali) Gewog, Dagana | 4.293 | 8.398 | 12.691 | 4.005 | 7.679 | 11.685 | 93.30% | 91.40% | 92.10% |
| 138 | Lhamoizingkha Gewog, Dagana | 4.129 | 13.039 | 17.168 | 3.803 | 12.665 | 16.468 | 92.10% | 97.10% | 95.90% |
| 139 | Nichula Gewog, Dagana | 4.207 | 9.479 | 13.686 | 3.961 | 9.281 | 13.242 | 94.20% | 97.90% | 96.80% |
| 140 | Chhubu Gewog, Punakha | 4.054 | 12.289 | 16.343 | 3.986 | 12.276 | 16.262 | 98.30% | 99.90% | 99.50% |
| 141 | Goenshari Gewog, Punakha | 4.07 | 8.279 | 12.349 | 3.691 | 8.27 | 11.961 | 90.70% | 99.90% | 96.90% |
| 142 | Guma Gewog, Punakha | 4.085 | 16.118 | 20.203 | 3.764 | 15.243 | 19.007 | 92.10% | 94.60% | 94.10% |
| 143 | Kabjisa Gewog, Punakha | 4.103 | 11.631 | 15.734 | 3.835 | 11.421 | 15.256 | 93.50% | 98.20% | 97.00% |
| 144 | Limbukha Gewog, Punakha | 4.268 | 6.749 | 11.017 | 4.12 | 6.74 | 10.859 | 96.50% | 99.90% | 98.60% |
| 145 | Shengana Gewog, Punakha | 4.144 | 9.347 | 13.491 | 3.926 | 9.21 | 13.136 | 94.70% | 98.50% | 97.40% |
| 146 | Talo Gewog, Punakha | 4.532 | 9.038 | 13.57 | 3.954 | 8.563 | 12.517 | 87.30% | 94.70% | 92.20% |
| 147 | Teowang Gewog, Punakha | 4.248 | 8.468 | 12.716 | 3.945 | 8.464 | 12.409 | 92.90% | 100.00% | 97.60% |
| 148 | Dzoma Gewog, Punakha | 4.232 | 10.247 | 14.479 | 4.016 | 10.112 | 14.127 | 94.90% | 98.70% | 97.60% |
| 149 | Baap Gewog, Punakha | 4.189 | 15.43 | 19.619 | 3.996 | 15.415 | 19.411 | 95.40% | 99.90% | 98.90% |
| 150 | Toebesa Gewog, Punakha | 4.265 | 11.689 | 15.954 | 3.596 | 11.674 | 15.269 | 84.30% | 99.90% | 95.70% |
| 151 | Bjena Gewog, Wangdue Phodrang | 3.759 | 11.665 | 15.424 | 3.544 | 11.663 | 15.208 | 94.30% | 100.00% | 98.60% |
| 152 | Dangchhu Gewog, Wangdue Phodrang | 4.811 | 9.106 | 13.917 | 4.025 | 8.104 | 12.129 | 83.70% | 89.00% | 87.20% |
| 153 | Daga Gewog, Wangdue Phodrang | 4.253 | 14.055 | 18.308 | 4.045 | 13.213 | 17.258 | 95.10% | 94.00% | 94.30% |
| 154 | Gangteod Gewog, Wangdue Phodrang | 4.6 | 10.976 | 15.576 | 4.266 | 10.416 | 14.682 | 92.70% | 94.90% | 94.30% |
| 155 | Gasetshogongm Gewog, Wangdue Phodrang | 4.32 | 13.617 | 17.937 | 3.905 | 12.793 | 16.698 | 90.40% | 93.70% | 92.90% |
| 156 | Gasetshowogm Gewog, Wangdue Phodrang | 4.372 | 4.967 | 9.339 | 4.084 | 4.965 | 9.049 | 93.40% | 100.00% | 96.90% |
| 157 | Kazhi Gewog, Wangdue Phodrang | 4.26 | 11.134 | 15.394 | 4 | 11.119 | 15.119 | 93.90% | 99.90% | 98.20% |
| 158 | Nahi Gewog, Wangdue Phodrang | 4.539 | 7.141 | 11.68 | 4.307 | 7.098 | 11.405 | 94.90% | 99.40% | 97.60% |
| 159 | Nyisho Gewog, Wangdue Phodrang | 4.582 | 11.559 | 16.141 | 4.252 | 10.104 | 14.356 | 92.80% | 87.40% | 88.90% |
| 160 | Phangyuel Gewog, Wangdue Phodrang | 3.994 | 7.132 | 11.126 | 3.711 | 6.799 | 10.51 | 92.90% | 91.80% | 92.20% |

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|-----|---|-------|--------|--------|-------|--------|--------|--------|---------|--------|
| 161 | Phobji Gewog, Wangdue Phodrang | 4.236 | 10.885 | 15.121 | 4.19 | 10.83 | 15.019 | 98.90% | 99.50% | 99.30% |
| 162 | Rubesa Gewog, Wangdue Phodang | 4.507 | 10.766 | 15.273 | 4.18 | 10.727 | 14.907 | 92.70% | 99.60% | 97.60% |
| 163 | Sephu Gewog, Wangdue Phodrang | 3.706 | 10.062 | 13.768 | 3.701 | 10.025 | 13.726 | 99.90% | 99.60% | 99.70% |
| 164 | Athang Gewog, Wangdue Phodrang | 4.348 | 10.406 | 14.754 | 4.057 | 10.202 | 14.258 | 93.30% | 98.00% | 96.60% |
| 165 | Theedtsho Gewog, Wangdue Phodrang | 4.113 | 19.245 | 23.358 | 3.845 | 15.736 | 19.581 | 93.50% | 80.40% | 82.70% |
| 166 | Chhoekhor Gewog, Bumthang | 3.768 | 20.094 | 23.862 | 3.722 | 20.079 | 23.801 | 98.80% | 98.40% | 98.50% |
| 167 | Chhumei Gewog, Bumthang | 3.839 | 12.144 | 15.983 | 3.834 | 12.396 | 16.23 | 99.90% | 99.60% | 99.70% |
| 168 | Tang Gewog, Bumthang | 4.621 | 11.419 | 16.04 | 4.261 | 10.871 | 15.132 | 92.20% | 95.20% | 94.30% |
| 169 | Ura Gewog, Bumthang | 4.298 | 8.68 | 12.978 | 4.151 | 8.316 | 12.467 | 96.60% | 95.80% | 96.10% |
| 170 | Samteyling Gewog, Sarpang | 4.206 | 12.557 | 16.763 | 3.933 | 12.519 | 16.452 | 93.50% | 99.70% | 98.10% |
| 171 | Chhuzargang Gewog, Sarpang | 4.349 | 13.81 | 18.159 | 3.675 | 13.784 | 17.459 | 84.50% | 99.80% | 96.10% |
| 172 | Dekidling Gewog, Sarpang | 4.011 | 21.506 | 25.517 | 3.878 | 21.475 | 25.353 | 96.60% | 99.90% | 99.30% |
| 173 | Chhuzom Gewog, Sarpang | 4.555 | 18.859 | 23.414 | 4.282 | 10.881 | 15.163 | 93.90% | 56.70% | 63.80% |
| 174 | Tareythang Gewog, Sarpang | 4.481 | 4.18 | 8.661 | 3.713 | 4.073 | 7.785 | 82.90% | 97.40% | 89.90% |
| 175 | Gelephu Gewog, Sarpang | 4.156 | 16.967 | 21.123 | 3.873 | 16.91 | 20.782 | 93.20% | 99.70% | 98.40% |
| 176 | Gakidling Gewog, Sarpang | 4.265 | 17.935 | 22.2 | 4.001 | 17.452 | 21.454 | 93.80% | 97.30% | 96.60% |
| 177 | Jigmedchheoling Gewog, Sarpang | 4.54 | 23.22 | 27.76 | 4.252 | 22.836 | 27.088 | 93.70% | 98.30% | 97.60% |
| 178 | Umling Gewog, Sarpang | 4.528 | 8.983 | 13.511 | 4.375 | 8.961 | 13.336 | 96.60% | 99.80% | 98.70% |
| 179 | Singye Gewog, Sarpang | 4.58 | 10.107 | 14.687 | 4.565 | 10.985 | 15.55 | 99.70% | 99.70% | 99.70% |
| 180 | Shompangkha Gewog, Sarpang | 4.193 | 6.813 | 11.006 | 3.806 | 6.804 | 10.61 | 90.80% | 99.90% | 96.40% |
| 181 | Sershong Gewog, Sarpang | 4.251 | 9.413 | 13.664 | 3.762 | 8.478 | 12.241 | 88.50% | 90.10% | 89.60% |
| 182 | Bardo Gewog, Zhemgang | 4.193 | 19.051 | 23.244 | 3.61 | 19.048 | 22.659 | 86.10% | 100.00% | 97.50% |
| 183 | Bjoka Gewog, Zhemgang | 4.338 | 12.186 | 16.524 | 3.914 | 11.959 | 15.872 | 90.20% | 98.10% | 96.10% |

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|-----|---------------------------|-------|--------|--------|-------|--------|--------|--------|---------|--------|
| 184 | Nangkor Gewog, Zhemgang | 5.163 | 16.88 | 22.043 | 4.655 | 16.858 | 21.513 | 90.20% | 99.90% | 97.60% |
| 185 | Ngangla Gewog, Zhemgang | 3.797 | 15.658 | 19.455 | 3.602 | 15.555 | 19.157 | 94.90% | 99.30% | 98.50% |
| 186 | Phangkhar Gewog, Zhemgang | 3.926 | 12.561 | 16.487 | 3.783 | 12.555 | 16.338 | 96.40% | 99.90% | 99.10% |
| 187 | Shingkar Gewog, Zhemgang | 3.979 | 14.79 | 18.769 | 3.372 | 14.788 | 18.161 | 84.80% | 100.00% | 96.80% |
| 188 | Trong Gewog, Zhemgang | 4.084 | 15.714 | 19.798 | 3.757 | 15.201 | 18.959 | 92.00% | 96.70% | 95.80% |
| 189 | Goshing Gewog, Zhemgang | 4.264 | 14.596 | 18.86 | 3.792 | 14.52 | 18.312 | 88.90% | 99.50% | 97.10% |
| 190 | Drakteng Gewog, Trongsa | 4.065 | 17.696 | 21.761 | 3.857 | 18.707 | 22.564 | 94.90% | 97.30% | 96.90% |
| 191 | Korphu Gewog, Trongsa | 4.136 | 8.25 | 12.386 | 3.966 | 7.647 | 11.613 | 95.90% | 92.70% | 93.80% |
| 192 | Langthel Gewog, Trongsa | 4.455 | 18.742 | 23.197 | 4.282 | 16.463 | 20.746 | 96.10% | 84.90% | 87.00% |
| 193 | Nubi Gewog, Trongsa | 4.335 | 18.316 | 22.651 | 4.2 | 18.242 | 22.442 | 96.90% | 99.60% | 99.10% |
| 194 | Tangsibji Gewog, Trongsa | 3.754 | 10.054 | 13.808 | 3.697 | 9.917 | 13.614 | 98.50% | 94.70% | 95.70% |
| 195 | Gangzur Gewog, Lhuentse | 3.786 | 17.183 | 20.969 | 3.763 | 16.95 | 20.714 | 99.40% | 96.90% | 97.30% |
| 196 | Jarey Gewog, Lhuentse | 4.456 | 10.15 | 14.606 | 4.447 | 8.951 | 13.398 | 99.80% | 88.20% | 91.70% |
| 197 | Khoma Gewog, Lhuentse | 3.943 | 14.35 | 18.293 | 3.937 | 12.013 | 15.95 | 99.90% | 83.70% | 87.20% |
| 198 | Kurteod Gewog, Lhuentse | 4.522 | 7.326 | 11.848 | 4.373 | 6.585 | 10.958 | 96.70% | 89.90% | 92.50% |
| 199 | Minjay Gewog, Lhuentse | 4.138 | 10.043 | 14.181 | 4.131 | 9.926 | 14.057 | 99.80% | 94.50% | 96.00% |
| 200 | Menbi Gewog, Lhuentse | 3.985 | 13.883 | 17.868 | 3.933 | 13.488 | 17.421 | 98.70% | 93.00% | 94.20% |
| 201 | Metsho Gewog, Lhuentse | 4.755 | 9.179 | 13.934 | 4.731 | 9.085 | 13.817 | 99.50% | 98.60% | 98.90% |
| 202 | Tsenkhar Gewog, Lhuentse | 3.851 | 16.544 | 20.395 | 3.803 | 12.392 | 16.195 | 98.80% | 74.10% | 78.70% |
| 203 | Balam Gewog, Mongar | 4.471 | 7.561 | 12.032 | 4.381 | 7.554 | 11.935 | 98.00% | 99.90% | 99.20% |
| 204 | Chhali Gewog, Mongar | 3.995 | 13.888 | 17.883 | 3.563 | 14.027 | 17.59 | 89.20% | 89.50% | 89.50% |
| 205 | Chaskhar Gewog, Mongar | 4.521 | 11.173 | 15.694 | 4.184 | 10.685 | 14.869 | 92.60% | 95.60% | 94.70% |
| 206 | Drametse Gewog, Mongar | 4.736 | 15.494 | 20.23 | 4.511 | 15.468 | 19.979 | 95.20% | 99.80% | 98.80% |
| 207 | Drepung Gewog, Mongar | 4.688 | 10.453 | 15.141 | 4.394 | 10.331 | 14.724 | 93.70% | 98.80% | 97.20% |
| 208 | Gongdue Gewog, Mongar | 4.839 | 13.472 | 18.311 | 4.459 | 13.233 | 17.692 | 92.10% | 98.20% | 96.60% |
| 209 | Jurmey Gewog, Mongar | 4.7 | 13.741 | 18.441 | 4.29 | 13.2 | 17.49 | 91.30% | 96.10% | 94.80% |

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|-----|--|-------|--------|--------|-------|--------|--------|--------|---------|--------|
| 210 | Kengkhar Gewog, Mongar | 5.251 | 14.098 | 19.349 | 5.042 | 14.098 | 19.14 | 96.00% | 100.00% | 98.90% |
| 211 | Mongar Gewog, Mongar | 4.103 | 21.677 | 25.78 | 3.746 | 21.66 | 25.407 | 91.30% | 99.90% | 98.60% |
| 212 | Ngatshang Gewog, Mongar | 4.176 | 10.723 | 14.899 | 3.928 | 10.724 | 14.652 | 94.10% | 100.00% | 98.30% |
| 213 | Saleng Gewog, Mongar | 4.229 | 13.794 | 18.023 | 3.87 | 13.794 | 17.664 | 91.50% | 100.00% | 98.00% |
| 214 | Sherimuhung Gewog, Mongar | 4.644 | 15.496 | 20.14 | 4.355 | 15.482 | 19.837 | 93.80% | 99.90% | 98.50% |
| 215 | Silambi Gewog, Mongar | 5.955 | 12.414 | 18.369 | 5.684 | 12.399 | 18.083 | 95.40% | 99.90% | 98.40% |
| 216 | Thangrong Gewog, Mongar | 4.796 | 12.891 | 17.687 | 4.498 | 12.887 | 17.385 | 93.80% | 100.00% | 98.30% |
| 217 | Tsakaling Gewog, Mongar | 4.399 | 13.754 | 18.153 | 4.082 | 13.493 | 17.575 | 92.80% | 98.10% | 96.80% |
| 218 | Tsamang Gewog, Mongar | 4.631 | 10.307 | 14.938 | 4.317 | 10.566 | 14.883 | 93.20% | 100.00% | 97.90% |
| 219 | Narang Gewog, Mongar | 4.774 | 11.342 | 16.116 | 4.485 | 11.334 | 15.818 | 93.90% | 99.90% | 98.20% |
| 220 | Chongshing Gewog, Pema Gatshel | 4.607 | 9.972 | 14.579 | 4.391 | 8.776 | 13.167 | 95.30% | 88.00% | 90.30% |
| 221 | Chhimung Gewog, Pema Gatshel | 3.94 | 8.969 | 12.909 | 3.522 | 7.568 | 11.089 | 89.40% | 84.40% | 85.90% |
| 222 | Dungmin Gewog, Pema Gatshel | 4.351 | 11.81 | 16.161 | 4.133 | 12.261 | 16.394 | 95.00% | 96.30% | 96.00% |
| 223 | Khar Gewog, Pema Gatshel | 4.459 | 11.682 | 16.141 | 4.192 | 6.85 | 11.042 | 94.00% | 53.80% | 64.30% |
| 224 | Shumar Gewog, Pema Gatshel | 4.023 | 15.548 | 19.571 | 3.714 | 14.867 | 18.581 | 92.30% | 95.60% | 94.90% |
| 225 | Yurung Gewog, Pema Gatshel | 4.129 | 9.53 | 13.659 | 3.931 | 8.907 | 12.838 | 95.20% | 93.50% | 94.00% |
| 226 | Zobel Gewog, Pema Gatshel | 3.952 | 11.806 | 15.758 | 3.677 | 7.906 | 11.583 | 93.00% | 67.00% | 73.50% |
| 227 | Dechhenling Gewog, Pema Gatshel | 4.972 | 18.539 | 23.511 | 4.658 | 18.177 | 22.835 | 93.70% | 98.00% | 97.10% |
| 228 | Norbugang Gewog, Pema Gatshel | 4.029 | 17.109 | 21.138 | 3.94 | 16.375 | 20.315 | 97.80% | 95.70% | 96.10% |
| 229 | Nanong Gewog, Pema Gatshel | 4.974 | 13.996 | 18.97 | 4.769 | 12.746 | 17.515 | 95.90% | 91.10% | 92.30% |
| 230 | Choekhorling Gewog, Pema Gatshel | 4.059 | 9.822 | 13.881 | 3.834 | 9.13 | 12.965 | 94.50% | 93.00% | 93.40% |
| 231 | Phuentshothang Gewog, Samdrup Jongkhar | 4.266 | 16.671 | 20.937 | 4.248 | 16.126 | 20.374 | 99.60% | 96.70% | 97.30% |
| 232 | Pemathang Gewog, Samdrup Jongkhar | 4.07 | 9.696 | 13.766 | 3.888 | 8.23 | 12.118 | 95.50% | 84.90% | 88.00% |
| 233 | Gomdar Gewog, Samdrup Jongkhar | 4.738 | 20.166 | 24.904 | 4.169 | 9.501 | 13.67 | 88.00% | 47.10% | 54.90% |
| 234 | Wangphu Gewog, Samdrup Jongkhar | 4.433 | 16.784 | 21.217 | 4.098 | 16.585 | 20.683 | 92.40% | 98.80% | 97.50% |

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|-----|-------------------------------------|-------|--------|--------|-------|--------|--------|--------|---------|--------|
| 235 | Langchenphu Gewog, Samdrup Jongkhar | 3.921 | 8.041 | 11.962 | 3.876 | 7.159 | 11.035 | 98.90% | 89.00% | 92.30% |
| 236 | Lauri Gewog, Samdrup Jongkhar | 3.929 | 25.231 | 29.16 | 3.891 | 15.521 | 19.412 | 99.00% | 61.50% | 66.60% |
| 237 | Martshala Gewog, Samdrup Jongkhar | 4.316 | 16.711 | 21.027 | 4.279 | 15.645 | 19.924 | 99.10% | 93.60% | 94.80% |
| 238 | Dewathang Gewog, Samdrup Jongkhar | 3.993 | 12.703 | 16.696 | 3.968 | 8.786 | 12.754 | 99.40% | 69.20% | 76.40% |
| 239 | Orong Gewog, Samdrup Jongkhar | 4.512 | 15.548 | 20.06 | 4.426 | 13.492 | 17.918 | 98.10% | 85.90% | 88.60% |
| 240 | Samrang Gewog, Samdrup Jongkhar | 3.402 | 4.384 | 7.786 | 3.393 | 3.949 | 7.342 | 99.70% | 90.10% | 94.30% |
| 241 | Serthi Gewog, Samdrup Jongkhar | 4.332 | 14.394 | 18.726 | 4.212 | 14.392 | 18.604 | 97.20% | 100.00% | 99.30% |
| 242 | Bartsham Gewog, Trashigang | 4.698 | 11.341 | 16.039 | 4.692 | 11.311 | 16.003 | 99.90% | 99.70% | 99.80% |
| 243 | Bidung Gewog, Trashigang | 4.214 | 9.473 | 13.687 | 4.099 | 8.935 | 13.034 | 97.30% | 94.30% | 95.20% |
| 244 | Kanglung Gewog, Trashigang | 3.872 | 20.437 | 24.309 | 3.762 | 19.459 | 23.221 | 97.20% | 95.20% | 95.50% |
| 245 | Kangpara Gewog, Trashigang | 5.133 | 15.615 | 20.748 | 5.034 | 15.61 | 20.644 | 98.10% | 100.00% | 99.50% |
| 246 | Khaling Gewog, Trashigang | 4.392 | 15.067 | 19.459 | 4.374 | 15.053 | 19.427 | 99.60% | 99.90% | 99.80% |
| 247 | Lumang Gewog, Trashigang | 4.531 | 22.524 | 27.055 | 4.593 | 22.506 | 27.099 | 99.70% | 99.90% | 99.90% |
| 248 | Merak Gewog, Trashigang | 4.126 | 15.195 | 19.321 | 4.071 | 15.08 | 19.151 | 98.70% | 99.20% | 99.10% |
| 249 | Yangnyer Gewog, Trashigang | 4.743 | 14.992 | 19.735 | 4.73 | 14.981 | 19.711 | 99.70% | 99.90% | 99.90% |
| 250 | Phongmey Gewog, Trashigang | 4.212 | 15.564 | 19.776 | 4.172 | 15.326 | 19.498 | 99.00% | 98.50% | 98.60% |
| 251 | Radhi Gewog, Trashigang | 3.961 | 15.445 | 19.406 | 3.803 | 15.324 | 19.127 | 96.00% | 99.20% | 98.60% |
| 252 | Sakteng Gewog, Trashigang | 4.04 | 26.702 | 30.742 | 3.984 | 26.218 | 30.201 | 98.60% | 98.20% | 98.20% |
| 253 | Samkhar Gewog, Trashigang | 4.3 | 15.843 | 20.143 | 4.29 | 14.793 | 19.084 | 99.80% | 93.40% | 94.70% |
| 254 | Shongphu Gewog, Trashigang | 3.96 | 14.176 | 18.136 | 3.943 | 14.089 | 18.032 | 99.60% | 99.40% | 99.40% |
| 255 | Thrimshing Gewog, Trashigang | 4.361 | 12.274 | 16.635 | 4.325 | 12.271 | 16.596 | 99.20% | 100.00% | 99.80% |
| 256 | Udzorong Gewog, Trashigang | 4.868 | 15.982 | 20.85 | 4.733 | 15.081 | 19.813 | 97.20% | 94.40% | 95.00% |
| 257 | Soe Gewog, Thimphu | 4.18 | 3.813 | 7.993 | 3.969 | 3.806 | 7.775 | 94.90% | 99.80% | 97.30% |
| 258 | Chang Gewog, Thimphu | 3.898 | 16.08 | 19.978 | 3.805 | 15.48 | 19.285 | 97.60% | 96.30% | 96.50% |
| 259 | Dagala Gewog, Thimphu | 4.121 | 8.344 | 12.465 | 3.887 | 7.442 | 11.329 | 94.30% | 89.20% | 90.90% |
| 260 | Gayney Gewog, Thimphu | 5.125 | 5.746 | 10.871 | 4.952 | 5.415 | 10.367 | 96.60% | 94.20% | 95.40% |
| 261 | Kawang Gewog, Thimphu | 4.209 | 18.533 | 22.742 | 4.057 | 18.426 | 22.483 | 96.40% | 99.40% | 98.90% |

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|-----|---------------------------------------|------------------|------------------|------------------|------------------|------------------|------------------|---------------|---------------|---------------|
| 262 | Lingzhi Gewog, Thimphu | 3.851 | 6.105 | 9.956 | 3.674 | 5.871 | 9.545 | 95.40% | 95.40% | 95.40% |
| 263 | Mewang Gewog, Thimphu | 4.008 | 18.408 | 22.416 | 3.941 | 17.642 | 21.583 | 98.30% | 95.80% | 96.30% |
| 264 | Naro Gewog, Thimphu | 4.252 | 5.316 | 9.568 | 4.063 | 4.958 | 9.021 | 95.50% | 93.30% | 94.30% |
| 265 | Geonkhamed Gewog, Gasa | 4.133 | 4.835 | 8.968 | 3.925 | 4.734 | 8.659 | 95.00% | 97.90% | 96.60% |
| 266 | Geonkhateod Gewog, Gasa | 3.983 | 4.145 | 8.128 | 3.38 | 4.117 | 7.496 | 84.80% | 99.30% | 92.20% |
| 267 | Laya Gewog, Gasa | 4.019 | 15.194 | 19.213 | 3.855 | 9.89 | 13.745 | 95.90% | 65.10% | 71.50% |
| 268 | Lunana Gewog, Gasa | 3.835 | 13.101 | 16.936 | 3.771 | 12.399 | 16.17 | 98.30% | 94.60% | 95.50% |
| 269 | Bumdeling Gewog, Trashi Yangtse | 3.696 | 19.676 | 23.372 | 3.636 | 15.758 | 19.394 | 98.40% | 75.60% | 79.00% |
| 270 | Jamkhar Gewog, Trashi Yangtse | 4.234 | 8.278 | 12.512 | 4.174 | 8.088 | 12.262 | 98.60% | 87.00% | 90.60% |
| 271 | Khamdang Gewog, Trashi Yangtse | 4.316 | 20.988 | 25.304 | 4.282 | 19.184 | 23.466 | 99.20% | 91.40% | 92.70% |
| 272 | Ramjar Gewog, Trashi Yangtse | 4.629 | 10.875 | 15.504 | 4.388 | 7.64 | 12.028 | 94.80% | 70.30% | 77.60% |
| 273 | Teodtsho Gewog, Trashi Yangtse | 4.464 | 14.586 | 19.05 | 4.446 | 14.705 | 19.152 | 99.60% | 99.80% | 99.70% |
| 274 | Tongmizhangtsha Gewog, Trashi Yangtse | 4.144 | 10.992 | 15.136 | 3.824 | 9.721 | 13.545 | 92.30% | 88.40% | 89.50% |
| 275 | Yalang Gewog, Trashi Yangtse | 4.506 | 15.196 | 19.702 | 4.085 | 14.873 | 18.958 | 90.70% | 97.90% | 96.20% |
| 276 | Yangtse Gewog, Trashi Yangtse | 4.071 | 15.659 | 19.73 | 4.061 | 10.964 | 15.025 | 99.80% | 65.80% | 72.40% |
| 277 | Thimphu Thromde | 967.003 | 1,371.19 | 2338.188 | 953.594 | 1,039.52 | 1,993.12 | 98.60% | 68.50% | 80.20% |
| 278 | Phuentsholing Thromde | 183.683 | 689.548 | 873.231 | 180.212 | 602.706 | 782.919 | 98.00% | 84.00% | 86.90% |
| 279 | Gelegphu Thromde | 146.464 | 379.487 | 525.951 | 143.168 | 303.928 | 447.096 | 97.70% | 78.40% | 83.70% |
| 280 | Samdrupjongkhar Thromde | 121.05 | 281.945 | 402.995 | 115.786 | 215.221 | 331.007 | 95.70% | 75.10% | 81.20% |
| 281 | Grand Total | 35,073.06 | 43,130.27 | 71,994.36 | 34,103.39 | 32,366.16 | 66,469.55 | 96.10% | 69.30% | 80.90% |

Source: DNB