



**1<sup>st</sup> Quarter Budget Performance Report**

**FY 2022-2023**

**DEPARTMENT OF PLANNING, BUDGET AND PERFORMANCE**

**MINISTRY OF FINANCE**

**October 2022**

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## **Introduction**

The Department of Planning, Budget and Performance (DPBP), Ministry of Finance is pleased to issue the 1<sup>st</sup> Quarter Budget Performance Report for the FY 2022-2023 ending September 30, 2022.

The report highlights the budget and expenditure performance for the 1<sup>st</sup> 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.

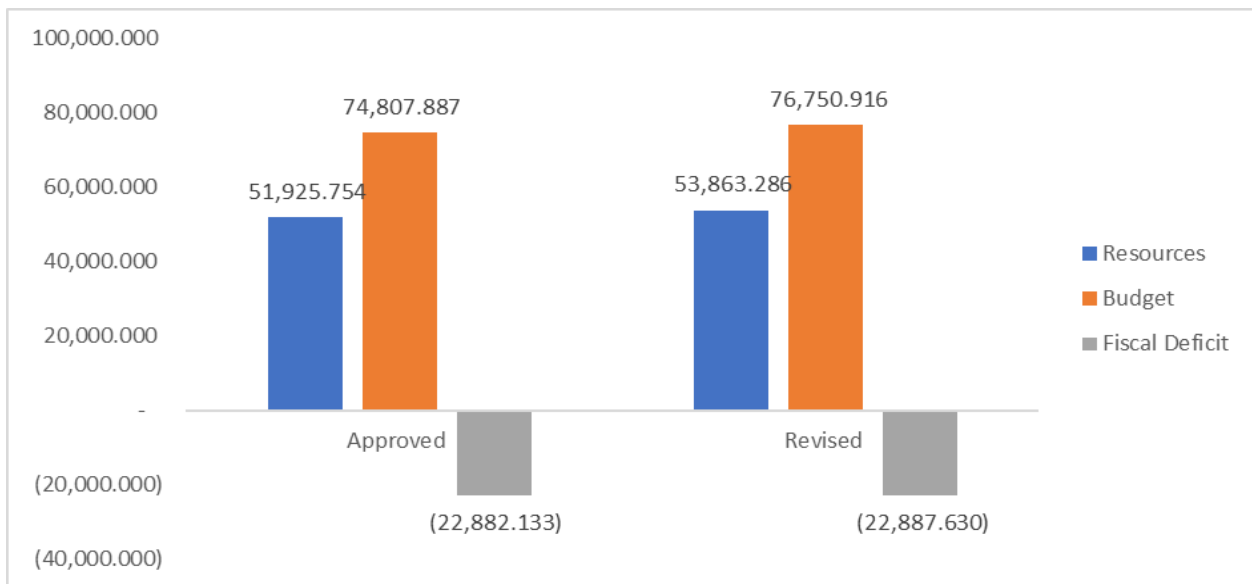
### 1. The Government’s Budget

Both the resources and expenditure have increased by 4 percent and 3 percent respectively in the 1<sup>st</sup> quarter. The increase in resource is mainly on account of incorporation of Nu.1,804.371 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 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

(Nu. In Millions)



Source: DPBP

The fiscal balance as a percentage of GDP (Nu.207,925.00 million) increased from 11 percent to 11.01 per cent at the end of 1<sup>st</sup> quarter due to increase in external borrowings (Project Tied borrowings) amounting to Nu. 5.500 million.

TABLE 1: SUPPLEMENTARY INCORPORATION UNDER DONOR GRANT DURING THE 1<sup>ST</sup> QUARTER*(Nu. In Millions)*

Sl. No.	Name of Donor	Approved	Revised	Supplementary Incorporation
1	ADB	1,677.355	1,720.870	43.515
2	EU	360.416	385.976	25.560
3	AUSTRIAN	149.917	201.295	51.378
4	GFATM	52.948	52.948	0.000
5	GoI	7,788.700	8,761.285	972.585
6	UN Agencies	206.104	296.917	90.813
7	WHO	95.956	159.541	63.585
8	PG/TSF	3,187.526	3447.393	259.867
9	Others	1,353.199	1,650.267	297.068
	<b>TOTAL</b>	<b>14,872.121</b>	<b>16,676.492</b>	<b>1,804.371</b>

*Source DPBP*

### 1.1. Current and Capital Budget

The current budget has increased by 0.27 percent which is equivalent to Nu. 99.090 million during the quarter as compared to the approved budget. The increase in current expenditure is mainly attributed to supplementary incorporation of Thromde funds amounting to Nu.95.00 million and Nu.19.700 million for the National Seed Center. The details of the variance are shown in Table 2.

TABLE 2: APPROVED BUDGET VS REVISED BUDGET FOR FY 2022-23

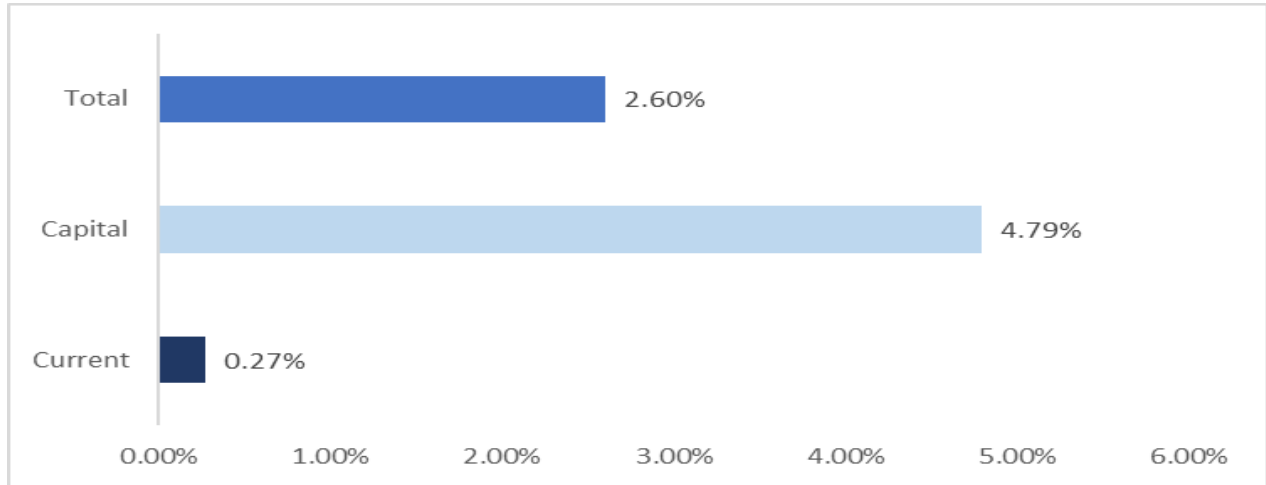
*(Nu. In Millions)*

Particulars	Approved Budget	Revised Budget	% Change
Current	36,340.942	36,440.032	0.27%
Capital	38,466.945	40,310.884	4.79%
<b>Total</b>	<b>74,807.887</b>	<b>76,750.916</b>	<b>2.60%</b>

*Source: DPBP*

On the capital front, the budget has increased by 4.79 percent which is equivalent to Nu. 1,843.939 million as compared to the approved budget. The increase in the capital budget is on account of incorporation of external grants of Nu. 1,804.371 million and internal grants of Nu. 23.958 million. Furthermore, as is admissible by Financial Rules and Regulations (FRR) Nu.15.610 million has been re-appropriated from current to capital budget as well.

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



Source: DPBP

## 2. Summary of Actual Resource, Release and Expenditure

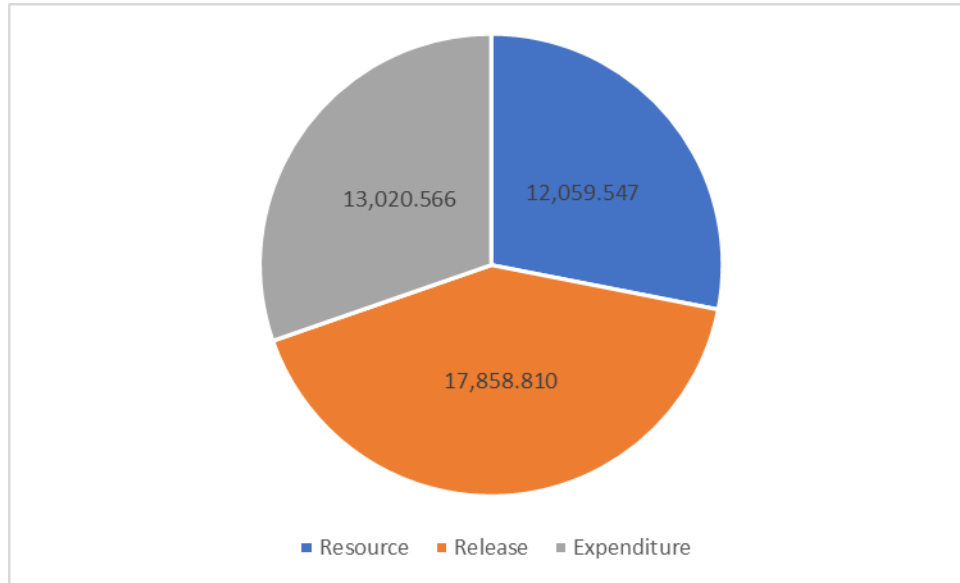
This section reports the position of actual resource, release and expenditures. It also covers information on the year-on-year comparison of fiscal position.

### 2.1. Realized resource, release and expenditure

The following Figure 3 reflects actual resources realized, budget released, and expenditure incurred during the 1<sup>st</sup> quarter. The excess release as against the realized resources during the 1<sup>st</sup> quarter was mainly attributed to the RGoB pre-financing of donor projects as an interim measure until donor fund releases are received and the excess expenditure is against adjustment of prior year advances.

The expenditure reported, however, is less as compared to the resource realized as well as the release provided on account of unadjusted advances since the economic activities do not generally pick up until the 2<sup>nd</sup> quarter due to completion of procurement processes.

FIGURE 3: REALIZED RESOURCES, RELEASE AND EXPENDITURE



\* Resources excludes principle recoveries and borrowings

Source: DPBP

## 2.2. Fiscal Summary for the 1<sup>st</sup> Quarters of the two FYs

Table 3 illustrates the year-on-year comparison of fiscal performance for the 1<sup>st</sup> quarter of the two FYs. During the FY, the total resources performance has increased by 15.32 percent as compared to the last FY for the same period.

The expenditure performance has also increased by 1.64 percent as compared to the last FY of the same quarter. Due to increase in the receipts (revenue & grants), the fiscal deficit has decreased by 130.04 percent as compared to the last FY for the same period.

The comparison is further substantiated in Figure 4.

TABLE 3: FISCAL SUMMARY OF FY 2021-22 and FY 2022-23.

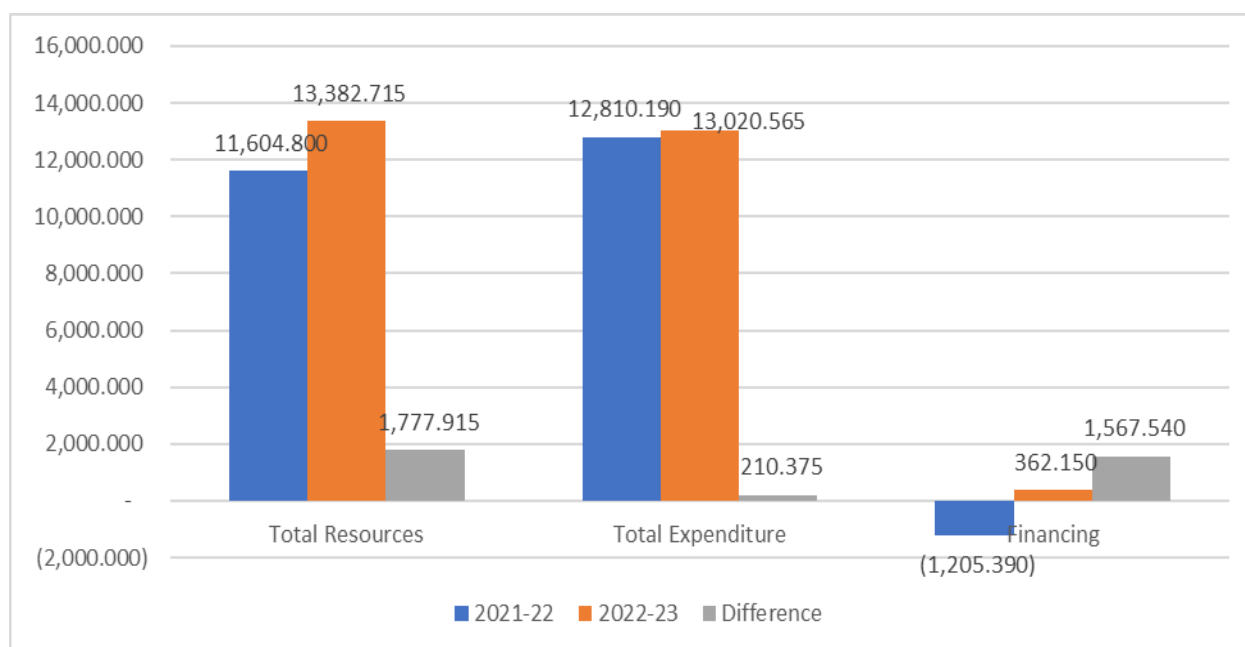
(Nu. In millions)

Particulars	FY2022-23 Revised	FY 2021-22 Actual Expenditure (July -Sept)	FY 2022-23 Actual Expenditure (July- Sept)	% Variance
<b>Total Resources</b>	<b>53,863.286</b>	<b>11,604.800</b>	<b>13,382.715</b>	<b>15.32%</b>
1.Domestic Receipts	36,368.270	7,658.350	12,059.547	57.47%
2.Other Receipts	818.524	-	315.068	100.00%
3.Grants	16,676.492	3,946.450	1,008.100	-74.46%
<b>Total Expenditure</b>	<b>76,750.916</b>	<b>12,810.190</b>	<b>13,020.565</b>	<b>1.64%</b>
1.Current	36,440.032	8,886.310	9,100.717	2.41%
2.Capital	40,310.884	3,923.880	3,919.848	-0.10%

Overall Balance	(22,887.630)	(1,205.390)	362.150	<b>-130.04%</b>
<b>Financing</b>	22,887.630	1,205.390	(362.150)	<b>-130.04%</b>
<b>Net Lending</b>	<b>2,795.729</b>	<b>1,291.370</b>	<b>39.954</b>	<b>-96.91%</b>
Principle recoveries	4,074.629	1,291.370	39.954	<b>-96.91%</b>
Less: Lending	1,278.900	-	-	-
<b>Net external borrowing</b>	<b>(264.509)</b>	<b>(1,888.180)</b>	<b>(1,952.755)</b>	<b>3.42%</b>
Project-tied borrowing	2,675.515	47.300	<b>47.558</b>	<b>0.55%</b>
Program borrowing	2,800.500	-	-	-
Less: Repayment	5,740.524	1,935.480	2,000.313	<b>3.35%</b>
<b>Net internal borrowing</b>	<b>(20,356.410)</b>	<b>(1,802.200)</b>	<b>(1,550.651)</b>	<b>-13.96%</b>
Internal Borrowing	(20,342.990)	-	-	-
Less: Repayment	-	-	-	-

Source: DRC/DTA/DMDF/DPBP

FIGURE 4: RESOURCES, EXPENDITURE AND FINANCING PERFORMANCE FOR 1<sup>st</sup> QUARTER OF FY 2021-22 AND FY 2022-23



Source: DPBP

### 2.3. Resources Vs Revenue Performance

Table 4 illustrates performance of total resources realized against estimates for the FY. The total resource realized at the end of the 1<sup>st</sup> quarter is 22.12 percent against the estimates. Of the total resources realized, domestic resource is 65.02 percent, external grant is 48.75 percent and other receipts is 45.97 percent. The external borrowings and recoveries realized is 3.17 percent and



0.98 percent respectively. The summary of resources realized as of September 30, 2022 is shown below;

TABLE 4: SUMMARY OF RESOURCES AS OF 30<sup>th</sup> SEPTEMBER 2022.

(Nu. In millions)

Type of Resource	Estimates for the FY	Realized	% Realized
		Q1 (July-Sept 2022)	
<b>Domestic Receipts</b>	<b>36,368.270</b>	<b>12,059.547</b>	<b>65.02%</b>
Tax	25,432.435	8,682.874	34.14%
Non-Tax	10,935.835	3,376.673	30.88%
Grants	14,872.121	1,008.100	48.75%
<b>Program Grant</b>	<b>3,187.526</b>	<b>930.000</b>	<b>47.72%</b>
i) GoI PG	2,109.108	850.000	40.30%
ii) TSF	1,078.418	80.000	7.42%
Project Tied Grant	11,684.595	78.100	1.03%
i) GoI	7,788.700	75.900	0.97%
ii) Others	3,895.895	2.200	0.06%
<b>Other Receipts</b>	<b>685.363</b>	<b>315.068</b>	<b>45.97%</b>
<b>External Borrowings</b>	<b>5,470.518</b>	<b>173.500</b>	<b>3.17%</b>
<b>Recoveries of Loan Principal</b>	<b>4,074.629</b>	<b>39.954</b>	<b>0.98%</b>
<b>Total</b>	<b>61,470.901</b>	<b>13,596.169</b>	<b>22.12%</b>

Source: DRC/DTA/DPBP/D MDF

### 3. Expenditure Developments

This section reports the expenditure performances for the current FY and the comparative statement for the 1<sup>st</sup> 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. 19,937.540 million, the expenditure reported is Nu. 15,020.879 million (Current – Nu. 9,100.717 m, Capital – Nu. 3,919.848 m and Repayment- Nu. 2,000.313 m) which is 18 percent of the revised budget at the end of the 1<sup>st</sup> quarter.

The total release at the end of the 1<sup>st</sup> quarter against the revised budget constitutes 24 percent while the total expenditure stands at 18 percent. The overall expenditure excludes advances sanctioned during the FY.

TABLE 5: BUDGET AND EXPENDITURE BY FUNCTION

*(Nu. In millions)*

Agency	Original (Approved)	Revised Budget as of 30th September	Quarter -1		Total Release %*	Total Expdt %*
			Release	Expenditure		
Judiciary	374.376	379.697	117.500	102.773	31%	27%
Constitutional bodies	719.244	750.777	186.790	139.517	25%	19%
Autonomous	7,006.050	7,195.734	2,260.650	1,701.285	31%	24%
Ministry	43,939.010	44,250.402	9,399.430	6,626.045	21%	15%
Dzongkhag	16,794.378	17,864.581	4,533.830	3,429.613	25%	19%
Gewog	3,459.187	3,458.946	483.830	313.115	14%	9%
Thromde	2,515.642	2,850.779	876.780	708.218	31%	25%
<b>Total</b>	<b>74,807.887</b>	<b>76,750.916</b>	<b>17,858.810</b>	<b>13,020.566</b>	<b>23%</b>	<b>17%</b>
Lending	1,278.900	1,278.900	-	-	0%	0%
Repayment	5,740.524	5,740.524	2,078.730	2,000.313	36%	35%
<b>Total</b>	<b>81,827.311</b>	<b>83,770.340</b>	<b>19,937.540</b>	<b>15,020.879</b>	<b>24%</b>	<b>18%</b>

\*Against revised budget

Source: DPBP/DTA

### 3.2. Expenditure summary by object classification

The actual current expenditure as of 30<sup>th</sup> September, 2022 is Nu. 9,100.717 million which is a 2 percent increase as compared to the actual current expenditure of the previous FY 2021-22. The increase in the current expenditure was mainly on account of increase in interest payment and mandatory expenditure with 5 percent and 11 percent increase respectively, as compared to FY 2021-22.

The actual capital expenditure excluding the Lending and Repayment as of 30<sup>th</sup> September, 2022 is Nu. 3,919.848 million which is a slight decrease of 0.10 percent as compared to the same period in FY 2021-22.

The decrease in the capital budget was on account of rationalization measures put in place to reduce wasteful and non-economic spending. As such, expenditure on training, awareness and procurement of vehicles/plants/equipment/office furniture and have decreased as compared to the same period in the previous FY.

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

TABLE 6: EXPENDITURE SUMMARY BY OBC FOR TWO FYs

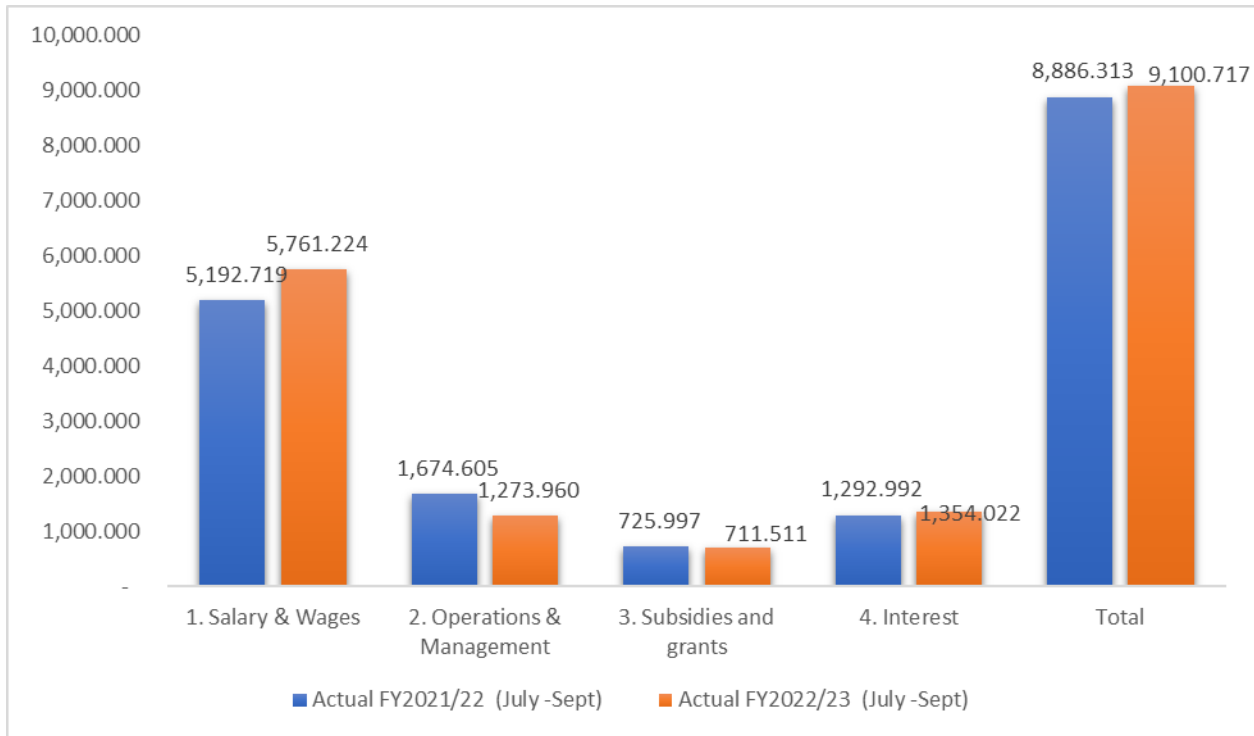
*(Nu. in millions)*

Particulars	Actual Expenditure FY2021/22 (July - Sept)	Actual Expenditure FY2022/23 (July - Sept)	% Change
<b>Current Expenditure</b>	<b>8,886.313</b>	<b>9,100.717</b>	<b>2%</b>
1. Salary & Wages	5,192.719	5,761.224	11%
2. Operations & Management	1,674.605	1,273.960	-24%
3. Subsidies and grants	725.997	711.511	-2%
4. Interest	1,292.992	1,354.022	5%
<b>Capital Expenditure</b>	<b>3,923.881</b>	<b>3,919.848</b>	<b>0%</b>
1. Structure	1,998.346	2,565.447	28%
2. Training HRD and Awareness	459.051	335.718	-27%
3. Vehicles	24.702	4.418	-82%
4. Plants & Equipment	356.527	195.348	-45%
5. Office Furniture & Equipment	224.185	60.885	-73%
6. Professional Services	226.684	237.708	5%
7. Grants and Equity	310.497	125.801	-59%
8. Others	323.889	394.523	22%
Total Current & Capital	12,810.194	13,020.565	2%
9. Lending	-	-	-
10. Repayment	1,935.476	2,000.313	3%
<b>Total Lending &amp; Repayment</b>	<b>1,935.476</b>	<b>2,000.313</b>	<b>3%</b>
<b>TOTAL</b>	<b>14,745.670</b>	<b>15,020.878</b>	<b>2%</b>

*Source: DPBP*

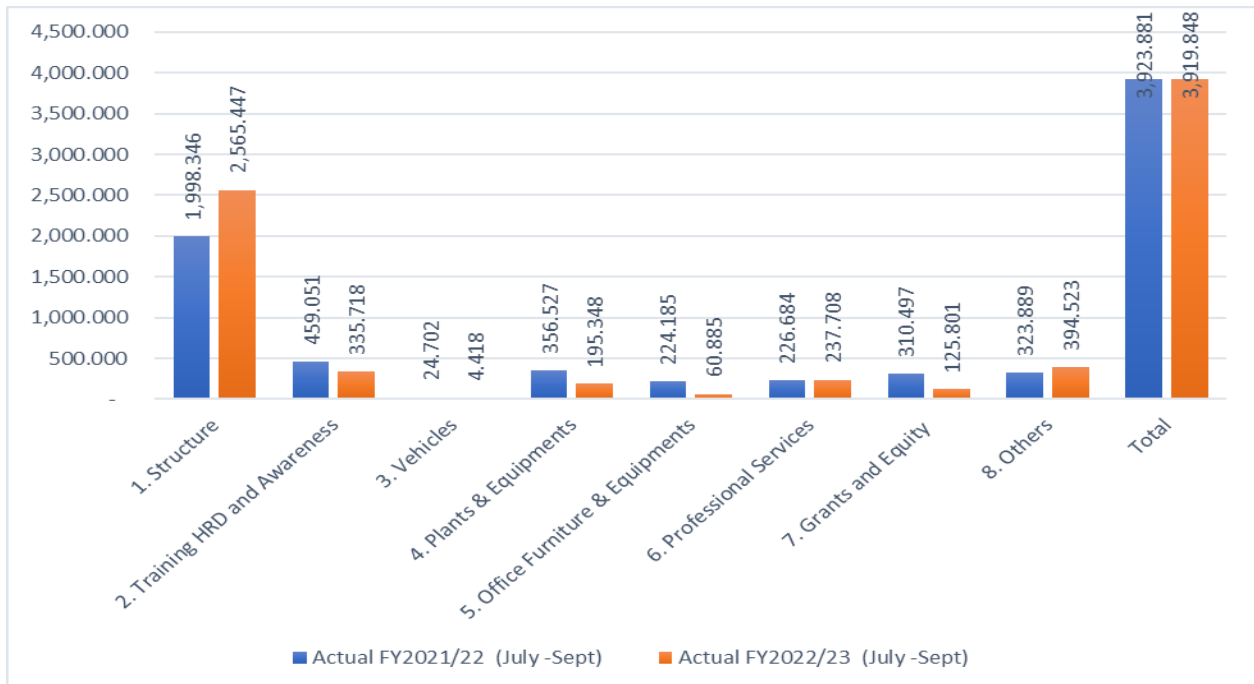
The comparison of expenditures (Current and Capital) for the two FYs during the same quarter is shown in Figure 5 & 6 respectively:

FIGURE 5: RECURRENT EXPENDITURE COMPARISON BETWEEN TWO FYs.



Source: DPBP

FIGURE 6: CAPITAL EXPENDITURE COMPARISON BETWEEN TWO FYs



Source: DPBP

### 3.3. Expenditure summary by Sector

The Table 7 below represents the sector wise expenditure summary for the 1<sup>st</sup> quarter of the two FYs. The overall expenditure performance shows an improvement of 2 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 FY2022/23 30th September	Expdt. Actual FY2021/22 (July -Sept)	Expdt. Actual FY2022/22 (July - Sept)	Variance (%)
<b>Social Services (A)</b>	<b>19,502.051</b>	<b>3,100.178</b>	<b>4,337.582</b>	<b>40%</b>
Health	7,887.472	1,179.091	1,435.714	22%
Education	11,614.579	1,921.087	2,901.868	51%
<b>Economic &amp; Public Services (B)</b>	<b>21,254.119</b>	<b>2,338.653</b>	<b>2,325.004</b>	<b>-1%</b>
Agriculture	9,085.361	1,233.143	889.049	-28%
Communications	1,110.695	188.157	169.302	-10%
Housing and Community	4,429.588	369.506	569.988	54%
Energy	1,216.187	48.555	57.309	18%
Mining and Manufacturing	1,481.150	257.890	237.690	-8%
Roads	3,931.138	241.402	401.666	66%
<b>Cultural Services (C)</b>	<b>2,378.938</b>	<b>340.482</b>	<b>422.636</b>	<b>24%</b>
<b>General Public Services (D)</b>	<b>30,242.093</b>	<b>6,193.380</b>	<b>5,083.462</b>	<b>-18%</b>
<b>Law and Order Services (E)</b>	<b>3,373.715</b>	<b>837.501</b>	<b>851.881</b>	<b>2%</b>
<b>TOTAL (A+B+C+D+E)</b>	<b>76,750.916</b>	<b>12,810.194</b>	<b>13,020.565</b>	<b>2%</b>
Repayment	5,740.524	1,935.476	2,000.313	3%
Lending	1,278.900	-	-	-
<b>GRAND TOTAL</b>	<b>83,770.340</b>	<b>14,745.670</b>	<b>15,020.878</b>	<b>2%</b>

Source: DPBP

### 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 decreased by 12 percent as compared to FY 2021-22.

The overall decrease in the expenditure performances was attributed from the expenditure performance under grants components which includes the expenditure reported by the Local

Governments with a 12 percent decrease as compared to last FY. The expenditure performance for subsidies has also declined as compared to last FY mainly due to decrease in budget allocation for interest subsidy to Drukair, BAIL and NHDCL.

TABLE 8: TRANSFERS: ANNUAL GRANTS, SUBSIDIES AND EQUITIES

(Nu. In Millions)

Sl. No.	Sectors	Actual FY2021/22	Revised Budget FY2022/23 30th Sept	Actual FY2021/22 (July -Sept)	Actual FY2022/23 (July -Sept)	Variance (%)
	<b>A. GRANTS</b>					
1	Bhutan Economic Stabilization Fund	100.000	200.000	-	-	-
2	Support to Bhutan Red Cross Society	4.470	5.390	-	2.695	100%
3	Support to Bhutan Alternative Dispute Resolution Center (ADRC)	4.280	4.009	1.070	1.009	-6%
4	Support to Bar Council	3.746	1.036	1.073	0.518	-52%
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.	-	299.820	-	-	-
	<b>Sub –total Others</b>	<b>122.996</b>	<b>520.755</b>	<b>12.643</b>	<b>14.722</b>	<b>16%</b>
1	Annual Dzongkhag Grant (ADG)	18,609.283	14,643.138	3,833.402	3,165.623	-17%
2	Annual Grant for Gewogs (205 Gewogs)	3,413.309	3,486.617	305.024	313.115	3%
3	Annual Thromde Grant (ATG)	3,554.137	2,781.317	614.791	681.542	11%
	<b>Sub-total Local Government</b>	<b>25,576.729</b>	<b>20,911.072</b>	<b>4,753.217</b>	<b>4,160.280</b>	<b>-12%</b>
	<b>Total Grants (A)</b>	<b>25,699.725</b>	<b>21,431.827</b>	<b>4,765.860</b>	<b>4,175.002</b>	<b>-12%</b>
	<b>B: Subsidy</b>					
1	Bhutan Broadcasting Service Corporation Limited	235.707	182.772	62.532	31.871	-49%
2	Subsidy for Domestic Power Tariff	1,469.539	1,406.440	196.643	230.246	17%
3	Operational Subsidy to Green Bhutan Corporation Limited (GBCL)	-	22.588	22.588	-	-100%
	<b>Sub-total SoE</b>	<b>1,705.246</b>	<b>1,611.800</b>	<b>281.763</b>	<b>262.117</b>	<b>-7%</b>
1	Interest subsidy for third aircraft-Drukair	72.401	53.745	10.297	7.723	-25%
2	Interest subsidy for purchase of ATR42-600-Drukair	31.357	32.861	10.797	14.548	35%
3	Interest subsidy for loan availed for establishment of integrated agro processing plant at Lingmithang-BAIL	5.579	10.860	2.843	-	-100%
4	Interest subsidy on OD facility to facilitate timely payment to farmers-FCBL	6.304	26.250	-	-	-

5	Subsidy to NHDC Debt Servicing for Phuentsholing Housing Complex	54.613	53.960	14.159	13.480	-5%
<b>Sub-total Interest and Principal</b>		<b>170.254</b>	<b>177.676</b>	<b>38.096</b>	<b>35.751</b>	<b>-6%</b>
1	Rural House Insurance Scheme-RICBL	16.028	17.000	-	15.854	100%
2	Rural Life Insurance -RICBL	66.194	67.000	-	-	-
<b>Sub-total Others</b>		<b>82.222</b>	<b>84.000</b>	<b>-</b>	<b>15.854</b>	<b>100%</b>
<b>Total Subsidy (B)</b>		<b>1,957.722</b>	<b>1,873.476</b>	<b>319.859</b>	<b>313.722</b>	<b>-2%</b>
<b>C: Equity</b>						
1	Equity Injection: GBCL	22.588	22.588	-	-	-
2	Equity Injection: National CSI Development Bank	74.125	50.450	-	-	-
3	Equity Injection: FCBL	140.500	61.866	-	-	-
4	Equity Injection: NCGS	-	23.663	-	-	-
<b>Total Equity (C)</b>		<b>237.213</b>	<b>158.567</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Grand Total (A+B+C)</b>		<b>27,894.660</b>	<b>23,463.870</b>	<b>5,085.719</b>	<b>4,488.724</b>	<b>-12%</b>

Source: DPBP

## 5. General Reserve

During the fiscal year, Nu. 8,052.987 million was provisioned under the General Reserve in meeting the unforeseen expenditures which are to be transferred to the agencies after fulfilling the established criteria. As such, the highest transfer during the quarter was made for acquisition of properties which accounts for 37 percent of the total revised reserve.

TABLE 9: STATUS OF GENERAL RESERVE

(Nu. In Millions)

Sl. No	Details	Approved GR 2022-2023			Revised GR as on September 30, 2022			Transferred to agencies as on September 30, 2022		
		Current	Capital	Total	Current	Capital	Total	Current	Capital	Total
1	New Appointments Establishment	300.00	30.00	330.00	299.38	29.85	329.23	0.62	0.15	0.77
2	Hospitality and Entertainment	15.00	-	15.00	12.81	-	12.81	2.19	-	2.19
3	Retirement Benefits	635.00	-	635.00	482.60	-	482.60	152.40	-	152.40
4	Third Country Travel	50.00	-	50.00	39.86	-	39.86	10.14	-	10.14
5	National Events	100.00	-	100.00	77.88	-	77.88	22.12	-	22.12
6	Helicopter Services	100.00	-	100.00	90.22	-	90.22	9.78	-	9.78
7	Adhoc Works	332.99	800.00	1,132.99	326.36	652.95	979.31	6.63	147.05	153.68
8	Acquisition of Properties	-	500.00	500.00	-	154.00	154.00	-	346.00	346.00
9	Rehabilitation Programme	-	70.00	70.00	-	70.00	70.00	-	-	-

10	GSB Phase II Second Priority	-	1,500.00	1,500.00	-	1,500.00	1,500.00	-	-	-
11	Chain Link Fencing	-	500.00	500.00	-	500.00	500.00	-	-	-
12	Disaster Contingency	200.00	385.00	585.00	198.82	382.22	581.04	1.18	2.78	3.96
13	Covid 19 Response	-	1,000.00	1,000.00	-	946.56	946.56	-	53.44	53.44
14	National Council Election	430.00	35.00	465.00	423.34	35.00	458.34	6.66	-	6.66
15	Bye Election	20.00	-	20.00	19.57	-	19.57	0.43	-	0.43
16	Retirement Benefits of LG Members	50.00	-	50.00	50.00	-	50.00	-	-	-
17	Transformation Initiative	-	1,000.00	1,000.00	-	820.63	820.63	-	179.37	179.37
	<b>Grand Total</b>	<b>2,232.99</b>	<b>5,820.00</b>	<b>8,052.99</b>	<b>2,020.85</b>	<b>5,091.20</b>	<b>7,112.05</b>	<b>212.14</b>	<b>728.80</b>	<b>940.94</b>

Source: DPBP

## 6. Financing

This section covers the financing position of the government as of 30<sup>th</sup> September 2022.

### 6.1. External Borrowings

During FY, out of the total estimated borrowings of Nu. 5,470.518 million from international lenders like ADB, World Bank, IFAD, and JICA in the form of Program and Project-Tied borrowings, Nu. 173.500 million has been received by the end of 1<sup>st</sup> quarter which is around 3 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)

Sl. No.	Lender	Estimates			Q1 Realized		
		Program Borrowings	Project-Tied Borrowings	Total	Program Borrowings	Project-Tied Borrowings	Total
1	ADB	2,800.500	2,034.941	4,835.441	-	122.200	122.200
2	IDA/World Bank	-	411.048	411.048	-	43.400	43.400
3	IFAD	-	197.029	197.029	-	-	-
4	JICA	-	27.000	27.000	-	7.900	7.900
	<b>Total</b>	<b>2,800.500</b>	<b>2,670.018</b>	<b>5,470.518</b>	<b>-</b>	<b>173.500</b>	<b>173.500</b>

Sources: DMDF



## 6.2. Domestic Borrowings

The opening balance of T-bills stood at Nu. 15,500 million at the beginning of the 1<sup>st</sup> quarter. During the quarter, the Government issued T-bills worth Nu. 15,000 million to finance the resource gap and Nu.15,500 million was redeemed thereby managing the short-term cash requirement of the Government. The outstanding T-bills at the end of 1<sup>st</sup> quarter is Nu.15,000 million.

The T-bills issued, redeemed and outstanding during Q1 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 2022			15,500.000
1	July-22	-	-	15,500.000
2	August-22	7,500.000	7,500.000	15,500.000
3	September-22	7,500.000	8,000.000	15,000.000
	<b>Total</b>	<b>15,000.000</b>	<b>15,500.000</b>	<b>15,000.000</b>

*Source: DTA*

## 7. Budget Provided for COVID-19

The effort to contain the spread of COVID-19 continued in the first quarter through various measures such as mandatory quarantine and other facilities. By the end of the 1<sup>st</sup> quarter, the total budget of Nu. 60.813 million was provided to various budgetary agencies for COVID-19 containment measures out of which Nu. 55.777 million was transferred from budget provisions kept under the General Reserve and Nu. 5.036 million was directly incorporated under respective budgetary bodies which were received from the donors.

However, with the reopening of borders on September 23, 2022 and lifting of mandatory quarantine of inbound travelers, the expenditure is expected to decrease in the subsequent quarters.

The budget summary for COVID-19 containment measures incorporated by agency is shown in Table 12.

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

*(Nu. In Millions)*

<b>Agency</b>	<b>RGoB</b>	<b>External</b>	<b>Total</b>
Constitutional bodies	-	-	-
Autonomous	5.042	-	5.042
Ministry	23.860	5.036	28.896
Dzongkhag	26.875	-	26.875
Thromde	-	-	-
<b>Total</b>	<b>55.777</b>	<b>5.036</b>	<b>60.813</b>

*Source: DPBP*

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)*

<b>Particulars</b>	<b>RGoB</b>	<b>External</b>	<b>Total</b>
Health (PPE, drugs, non-drugs and flu clinics)	-	-	-
Essential food and fuel	-	-	-
Quarantine (logistics and food)	25.179	-	25.179
Others (Structure: Roads, temporary shelters, etc)	-	-	-
Others (non-structural COVID 19 related miscellaneous expenses)	30.598	5.036	35.634
<b>Total</b>	<b>55.777</b>	<b>5.036</b>	<b>60.813</b>

*Source: DPBP*

## Conclusion

The overall resources have increased due to incorporation of external grant support of Nu.1,804.371 million. There has been a slight increase in the fiscal deficit from 11 percent to 11.01 percent of GDP mainly on account of increase in project-tied borrowings amounting to Nu.5.500 million.

The performance of total resources at the end of 1<sup>st</sup> quarter stands at 25 percent against the estimates which is higher compared to the last FY which was about 20 percent during the same period. Similarly, the domestic resources performances stand at 33 percent against the revised estimates which is also higher compared to the last FY which was 21 percent during the quarter.

The expenditure performance including lending and repayment as compared to revised budget stands at 18 percent which is an increase of 1 percent as compared to the last FY 2021-22 which was about 17 percent during same period.

With the reopening of borders and relaxation of COVID-19 restrictions, the implementation of capital activities is expected to pick up in the subsequent quarters.

**Annexure I**Comparison of revised budget summary with that of original budget as of 30<sup>th</sup> September, 2022*(Nu.in Millions)*

<b>Sources of Finance</b>	<b>Approved</b>	<b>Revised 30 September, 2022</b>	<b>Percent Change</b>
<b>TOTAL RESOURCES</b>	<b>51,925.754</b>	<b>53,863.286</b>	<b>3.73%</b>
<b>I. INTERNAL RESOURCES</b>	<b>37,053.633</b>	<b>37,186.794</b>	<b>0.36%</b>
i. Domestic Revenue	36,368.270	36,368.270	0.00%
a. Tax	25,432.435	25,432.435	0.00%
b. Non-Tax	10,935.835	10,935.835	0.00%
<b>II. OTHER RECEIPTS/Adj. (ESP)</b>	<b>685.363</b>	<b>818.524</b>	<b>19.43%</b>
<b>III. GRANTS</b>	<b>14,872.121</b>	<b>16,676.492</b>	<b>12.13%</b>
<b>i. Program Grants</b>	<b>3,187.526</b>	<b>3,447.393</b>	<b>8.15%</b>
a) GoI (STF & PG)	3,187.526	3,447.393	8.15%
b) Others (EU)	-	-	0.00%
<b>ii. Project-tied Grants</b>	<b>11,684.595</b>	<b>13,229.099</b>	<b>13.22%</b>
a) GoI	7,788.700	8,761.285	12.49%
b) Others	3,895.895	4,467.814	14.68%
<b>I. Total Expenditure</b>	<b>74,807.887</b>	<b>76,750.916</b>	<b>2.60%</b>
i. Current Expenditure	36,340.942	36,440.032	0.27%
ii. Capital Expenditure	38,466.945	40,310.884	4.79%
<b>OVERALL BALANCE</b>	<b>(22,882.133)</b>	<b>(22,887.630)</b>	<b>0.02%</b>
<b>FINANCING</b>	<b>22,882.133</b>	<b>22,887.630</b>	<b>0.02%</b>
a. Net Lending	2,795.729	2,795.729	0.00%
i. Principle recoveries	4,074.629	4,074.629	0.00%
Less lending	1,278.900	1,278.900	0.00%
b. Net external borrowings	(270.006)	(264.509)	-2.04%
i. Project-tied Borrowings	2,670.018	2,675.515	0.21%
ii. Program Borrowings	2,800.500	2,800.500	0.00%
Less repayment	5,740.524	5,740.524	0.00%
<i>c. Net internal borrowings (Surplus)</i>	<i>(20,356.410)</i>	<i>(20,356.410)</i>	0.00%
i. Internal borrowings	(20,356.410)	(20,356.410)	0.00%
Less repayment	-	-	0.00%
<b>GDP</b>	<b>207,925.000</b>	<b>207,925.000</b>	<b>0.00%</b>
<i>Net internal borrowings % of GDP</i>	<i>-9.79%</i>	<i>-9.79%</i>	<b>0.00%</b>
<i>Fiscal balance % of GDP</i>	<i>-11.00%</i>	<i>-11.01%</i>	<b>0.09%</b>

*Source: DPBP*

**Annexure II**Statement of Budget and expenditure by agency as of 30<sup>th</sup> September 2022*(Nu. in millions)*

Sl. No	AU Name	Budget			Expenditure		
		Current	Capital	Total	Current	Capital	Total
1	His Majesty's Secretariat	34.385	1.500	35.885	11.227	0.179	11.406
2	His Majesty's Secretariat (4Th King)	20.865	0.130	20.995	5.940	-	5.940
3	National Assembly Of Bhutan	113.133	2.744	115.877	27.043	0.384	27.427
4	National Council Of Bhutan	77.227	8.735	85.962	26.497	-	26.497
5	Council For Religious Affairs	636.308	265.280	901.588	107.182	27.911	135.093
6	Judiciary	287.507	106.812	394.319	89.309	13.463	102.772
7	Royal Civil Service Commission	65.888	296.596	362.484	18.558	32.540	51.098
8	Anti-Corruption Commission	95.943	40.615	136.558	26.231	1.072	27.303
9	Election Commission Of Bhutan	38.094	0.400	38.494	11.209	-	11.209
10	Royal Audit Authority	172.723	45.466	218.189	47.528	2.378	49.906
11	Cabinet Secretariat	39.664	61.477	101.141	13.006	12.761	25.767
12	Office Of The Attorney General	46.080	21.460	67.540	13.198	2.281	15.479
13	Bhutan Olympic Committee	66.823	82.736	149.559	18.247	9.168	27.415
14	Dzongkha Development Commission	17.560	3.800	21.360	4.936	0.418	5.354
15	National Land Commission	134.085	26.598	160.683	40.627	2.171	42.798
16	Centre For Bhutan Studies And Gnh Research	50.247	9.546	59.793	15.726	2.546	18.272
17	Gross National Happiness Commission	38.309	103.435	141.744	12.393	11.196	23.589
18	National Environment Commission	38.764	321.330	360.094	10.455	50.331	60.786
19	Royal Institute Of Management	58.986	24.704	83.690	18.974	2.405	21.379
20	Royal University Of Bhutan	931.505	755.024	1,686.529	231.635	264.437	496.072
21	National Statistics Bureau	33.208	58.147	91.355	8.495	3.477	11.972
22	Bhutan Narcotics Control Authority	23.669	4.515	28.184	7.056	2.472	9.528
23	Bhutan Information Communication Media Authority	15.688	136.507	152.195	4.516	0.067	4.583
24	Drug Regulatory Authority	18.493	8.965	27.458	4.837	-	4.837
25	Tourism Council Of Bhutan	47.931	157.407	205.338	15.785	32.941	48.726
26	National Commission For Women & Children	18.570	10.427	28.997	4.789	1.733	6.522

27	Bhutan Council For School Examination & Assessment	112.865	11.370	124.235	9.984	3.099	13.083
28	Royal Privy Council	13.455	7.000	20.455	5.841	-	5.841
29	Bhutan Standard Bureau	25.275	2.700	27.975	7.875	0.087	7.962
30	Khesar Gyalpo University Of Medical Sciences Of Bhutan	170.661	73.091	243.752	46.509	4.762	51.271
31	Jigme Singye Wangchuck School Of Law	42.291	240.496	282.787	9.688	45.707	55.395
32	Bhutan National Legal Institute	11.543	3.574	15.117	2.871	0.449	3.320
33	Civil Society Organizations Authority	4.353	0.165	4.518	1.779	-	1.779
34	Jigme Dorji Wangchuck National Referral Hospital	1,643.720	325.677	1,969.397	479.296	4.006	483.302
35	Construction Development Board	16.548	6.885	23.433	3.706	-	3.706
36	National Center For Hydrology And Meteorology	68.035	123.943	191.978	21.608	15.548	37.156
37	Bhutan Medical & Health Council	8.861	2.043	10.904	2.327	0.118	2.445
38	National Film Commission	4.552	6.150	10.702	0.615	0.056	0.671
39	Media Council	3.168	1.300	4.468	0.732	-	0.732
40	Bhutan Civil Aviation Authority	15.459	19.045	34.504	4.284	0.894	5.178
41	Ministry Of Home & Cultural Affairs	296.272	941.454	1,237.726	90.130	216.517	306.647
42	Royal Bhutan Police	2,405.421	375.171	2,780.592	599.149	74.282	673.431
43	Ministry Of Finance	9,160.490	7,337.018	16,497.508	2,056.763	315.726	2,372.489
44	Ministry Of Foreign Affairs	732.646	349.213	1,081.859	164.858	293.076	457.934
45	Ministry Of Agriculture & Forests	1,814.184	1,128.392	2,942.576	530.845	51.024	581.869
46	Ministry Of Economic Affairs	255.419	2,147.514	2,402.933	80.613	129.148	209.761
47	Ministry Of Works & Human Settlement	565.485	7,630.741	8,196.226	121.652	717.274	838.926
48	Ministry Of Information & Communications	513.133	1,079.088	1,592.221	93.323	128.718	222.041
49	Ministry Of Health	1,615.273	2,670.802	4,286.075	355.065	135.461	490.526
50	Ministry Of Education	757.482	1,477.409	2,234.891	46.875	171.792	218.667
51	Ministry Of Labour & Human Resources	276.473	1,389.548	1,666.021	78.674	175.079	253.753
52	Dzongkhag Administration, Chhukha	742.836	581.973	1,324.809	204.477	43.221	247.698
53	Sampheling Gewog, Chhukha	3.178	19.998	23.176	0.801	0.655	1.456
54	Bongo Gewog, Chhukha	3.710	22.955	26.665	0.792	0.197	0.989
55	Chapchha Gewog, Chhukha	3.175	10.901	14.076	0.672	0.277	0.949

56	Dungna Gewog, Chhukha	4.395	9.858	14.253	0.706	0.103	0.809
57	Geling Gewog, Chhukha	3.230	11.451	14.681	0.802	0.076	0.878
58	Darla Gewog, Chhukha	3.561	37.393	40.954	0.811	0.309	1.120
59	Getana Gewog, Chhukha	4.719	9.622	14.341	0.826	0.199	1.025
60	Bjachho Gewog, Chhukha	3.128	13.333	16.461	0.733	3.026	3.759
61	Lokchina Gewog, Chhukha	3.844	15.278	19.122	0.849	1.311	2.160
62	Metakha Gewog, Chhukha	3.630	6.064	9.694	0.675	0.889	1.564
63	Phuentsholing Gewog, Chhukha	3.285	27.455	30.740	0.855	1.138	1.993
64	Dzongkhag Administration, Haa	278.589	183.271	461.860	81.118	24.634	105.752
65	Bji Gewog, Haa	2.817	9.885	12.702	0.662	0.617	1.279
66	Katsho Gewog, Haa	3.099	8.343	11.442	0.685	-	0.685
67	Sangbey Gewog, Haa	3.106	12.467	15.573	0.566	-	0.566
68	Sama Gewog, Haa	2.846	7.920	10.766	0.659	-	0.659
69	Iusu Gewog, Haa	2.994	7.387	10.381	0.735	3.100	3.835
70	Gakidling Gewog, Haa	2.937	11.994	14.931	0.754	-	0.754
71	Dzongkhag Administration, Paro	714.473	245.238	959.711	197.601	41.486	239.087
72	Dobshari Gewog, Paro	3.219	11.146	14.365	0.770	0.687	1.457
73	Dogar Gewog, Paro	3.220	11.596	14.816	0.804	1.378	2.182
74	Doteng Gewog, Paro	3.348	6.470	9.818	0.814	0.089	0.903
75	Hungrel Gewog, Paro	3.157	2.741	5.898	0.576	-	0.576
76	Lango Gewog, Paro	3.335	15.883	19.218	0.759	0.178	0.937
77	Lungnyi Gewog, Paro	3.147	11.643	14.790	0.764	-	0.764
78	Naja Gewog, Paro	3.363	17.589	20.952	0.778	0.490	1.268
79	Shaba Gewog, Paro	3.152	17.789	20.941	0.784	0.915	1.699
80	Tsento Gewog, Paro	3.049	17.217	20.266	0.725	0.650	1.375

81	Wangchang Gewog, Paro	3.095	15.483	18.578	1.029	0.055	1.084
82	Dzongkhag Administration, Samtse	915.653	612.713	1,528.366	263.993	41.191	305.184
83	Norgaygang (Bara) Gewog, Samtse	3.742	30.765	34.507	0.766	1.843	2.609
84	Pemaling (Biru) Gewog, Samtse	3.191	21.130	24.321	0.771	4.706	5.477
85	Sangngacholing (Chargharey) Gewog, Samtse	3.176	18.793	21.969	0.708	-	0.708
86	Norbugang (Chengmari) Gewog, Samtse	3.130	19.192	22.322	0.714	4.478	5.192
87	Denchukha Gewog, Samtse	3.539	18.236	21.775	0.751	2.121	2.872
88	Dophuchen (Dorokha) Gewog, Samtse	3.170	27.089	30.259	0.927	2.399	3.326
89	Dumteod Gewog, Samtse	3.899	11.067	14.966	0.752	0.963	1.715
90	Yoedseltse Gewog, Samtse	3.231	18.659	21.890	0.707	1.943	2.650
91	Namgaycheoling Gewog, Samtse	3.177	21.729	24.906	0.710	1.007	1.717
92	Tendu Gewog, Samtse	3.154	27.018	30.172	0.740	0.765	1.505
93	Ugyentse Gewog, Samtse	3.216	8.503	11.719	0.744	1.317	2.061
94	Phuentshopelri (Pugli) Gewog, Samtse	4.021	25.949	29.970	0.636	-	0.636
95	Samtse Gewog, Samtse	3.110	22.526	25.636	0.737	-	0.737
96	Tashicholing (Sibus) Gewog, Samtse	3.014	17.607	20.621	0.716	1.834	2.550
97	Tading Gewog, Samtse	3.139	32.118	35.257	0.669	-	0.669
98	Dzongkhag Administration, Tsirang	474.362	314.495	788.857	128.211	14.665	142.876
99	Patshaling (Beten) Gewog, Tsirang	3.013	9.083	12.096	0.795	0.242	1.037
100	Dunglagang Gewog, Tsirang	3.462	11.284	14.746	0.726	0.527	1.253
101	Barshong Gewog, Tsirang	3.395	10.020	13.415	0.620	1.846	2.466
102	Goseling Gewog, Tsirang	2.999	10.532	13.531	0.741	-	0.741
103	Rangthangling Gewog, Tsirang	2.994	11.780	14.774	0.676	-	0.676
104	Kilkhorthang Gewog, Tsirang	3.100	14.755	17.855	0.722	2.141	2.863
105	Mendrelgang Gewog, Tsirang	3.330	9.984	13.314	0.750	0.145	0.895



106	Sergithang (Pataley) Gewog, Tsirang	3.620	11.117	14.737	0.759	1.571	2.330
107	Phuentenchhu Gewog, Tsirang	3.362	10.475	13.837	0.864	4.624	5.488
108	Shemjong Gewog, Tsirang	3.257	8.962	12.219	0.766	-	0.766
109	Tsholingkhar Gewog, Tsirang	3.129	12.325	15.454	0.725	-	0.725
110	Tsirangteod Gewog, Tsirang	3.523	11.201	14.724	0.742	-	0.742
111	Dzongkhag Administration, Dagana	502.151	429.241	931.392	136.099	16.926	153.025
112	Dorona Gewog, Dagana	3.234	9.375	12.609	0.770	0.123	0.893
113	Drujeygang Gewog, Dagana	3.592	17.079	20.671	0.995	1.882	2.877
114	Gesarling Gewog, Dagana	3.181	8.350	11.531	0.562	0.100	0.662
115	Goshi Gewog, Dagana	3.128	12.382	15.510	0.745	1.208	1.953
116	Kana Gewog, Dagana	2.720	15.896	18.616	0.677	1.483	2.160
117	Khebisa Gewog, Dagana	3.249	15.603	18.852	0.739	0.236	0.975
118	Lajab Gewog, Dagana	3.590	7.459	11.049	0.656	0.530	1.186
119	Trashiding Gewog, Dagana	3.071	13.717	16.788	0.732	0.200	0.932
120	Tsendagang Gewog, Dagana	3.075	12.459	15.534	0.809	0.399	1.208
121	Tsangkha Gewog, Dagana	5.048	10.557	15.605	2.642	1.112	3.754
122	Tseza Gewog, Dagana	2.843	8.999	11.842	0.641	0.005	0.646
123	Karmaling (Deorali) Gewog, Dagana	3.109	8.398	11.507	0.790	0.007	0.797
124	Lhamoizingkha Gewog, Dagana	3.072	13.039	16.111	0.666	-	0.666
125	Nichula Gewog, Dagana	3.171	9.479	12.650	0.755	-	0.755
126	Dzongkhag Administration, Punakha	585.626	303.164	888.790	155.853	23.136	178.989
127	Chhubu Gewog, Punakha	3.145	12.289	15.434	0.738	2.387	3.125
128	Goenshari Gewog, Punakha	3.104	8.279	11.383	0.655	0.109	0.764
129	Guma Gewog, Punakha	3.156	16.118	19.274	0.769	(0.367)	0.402
130	Kabjisa Gewog, Punakha	3.302	11.631	14.933	0.723	-	0.723

131	Limbukha Gewog, Punakha	3.356	6.749	10.105	0.765	1.075	1.840
132	Shengana Gewog, Punakha	3.412	9.347	12.759	0.755	-	0.755
133	Talo Gewog, Punakha	3.457	9.038	12.495	0.746	0.185	0.931
134	Teowang Gewog, Punakha	3.692	8.468	12.160	0.914	-	0.914
135	Dzoma Gewog, Punakha	3.257	10.247	13.504	0.757	1.353	2.110
136	Baap Gewog, Punakha	3.180	15.430	18.610	0.706	0.804	1.510
137	Toebesa Gewog, Punakha	3.296	11.689	14.985	1.254	-	1.254
138	Dzongkhag Administration, Wangdue Phodrang	643.905	478.779	1,122.684	184.249	27.174	211.423
139	Bjena Gewog, Wangdue Phodrang	3.099	11.665	14.764	0.774	-	0.774
140	Dangchhu Gewog, Wangdue Phodrang	3.636	9.106	12.742	0.548	-	0.548
141	Daga Gewog, Wangdue Phodrang	3.162	14.055	17.217	0.760	-	0.760
142	Gangteod Gewog, Wangdue Phodrang	3.445	10.976	14.421	0.796	-	0.796
143	Gasetshogongm Gewog, Wangdue Phodrang	3.331	13.617	16.948	0.627	-	0.627
144	Gasetshowogm Gewog, Wangdue Phodrang	3.343	4.967	8.310	0.629	-	0.629
145	Kazhi Gewog, Wangdue Phodrang	3.239	11.134	14.373	0.665	-	0.665
146	Nahi Gewog, Wangdue Phodrang	3.517	6.791	10.308	0.783	-	0.783
147	Nyisho Gewog, Wangdue Phodrang	3.543	11.559	15.102	0.840	-	0.840
148	Phangyuel Gewog, Wangdue Phodrang	3.096	7.132	10.228	0.692	-	0.692
149	Phobji Gewog, Wangdue Phodrang	3.588	10.885	14.473	0.728	-	0.728
150	Rubesa Gewog, Wangdue Phodang	3.472	10.766	14.238	0.842	-	0.842
151	Sephu Gewog, Wangdue Phodrang	3.100	10.062	13.162	0.672	-	0.672
152	Athang Gewog, Wangdue Phodrang	3.257	10.406	13.663	0.721	-	0.721
153	Thedtsho Gewog, Wangdue Phodrang	3.127	19.595	22.722	0.755	0.044	0.799
154	Dzongkhag Administration, Bumthang	358.175	80.406	438.581	100.434	7.048	107.482
155	Chhoekhor Gewog, Bumthang	3.127	20.094	23.221	0.794	0.054	0.848

156	Chhumey Gewog, Bumthang	3.070	12.144	15.214	0.694	0.100	0.794
157	Tang Gewog, Bumthang	3.662	11.419	15.081	0.732	0.505	1.237
158	Ura Gewog, Bumthang	3.203	8.610	11.813	0.666	-	0.666
159	Dzongkhag Administration, Sarpang	567.105	582.600	1,149.705	152.433	24.349	176.782
160	Samteyling Gewog, Sarpang	3.174	12.557	15.731	0.854	0.534	1.388
161	Chhuzargang Gewog, Sarpang	3.395	13.810	17.205	0.631	0.121	0.752
162	Dekidng Gewog, Sarpang	3.145	21.506	24.651	0.738	0.555	1.293
163	Chhuzom Gewog, Sarpang	4.494	26.884	31.378	0.717	2.286	3.003
164	Tareything Gewog, Sarpang	3.445	4.180	7.625	0.623	0.638	1.261
165	Gelephu Gewog, Sarpang	3.108	16.967	20.075	0.810	0.268	1.078
166	Gakidling Gewog, Sarpang	3.083	17.834	20.917	0.765	0.108	0.873
167	Jigmedchheoling Gewog, Sarpang	3.419	23.220	26.639	0.833	0.659	1.492
168	Umling Gewog, Sarpang	3.521	8.983	12.504	0.758	0.267	1.025
169	Singye Gewog, Sarpang	3.617	10.091	13.708	0.907	-	0.907
170	Shompangkha Gewog, Sarpang	3.144	6.813	9.957	0.787	0.053	0.840
171	Sershong Gewog, Sarpang	3.443	9.439	12.882	0.720	0.038	0.758
172	Dzongkhag Administration, Zhemgang	497.153	318.936	816.089	128.870	22.513	151.383
173	Bardo Gewog, Zhemgang	4.008	19.051	23.059	0.890	7.517	8.407
174	Bjoka Gewog, Zhemgang	4.096	12.186	16.282	0.734	0.378	1.112
175	Nangkor Gewog, Zhemgang	4.167	16.880	21.047	0.759	1.340	2.099
176	Ngangla Gewog, Zhemgang	3.004	15.658	18.662	0.892	2.218	3.110
177	Phangkhar Gewog, Zhemgang	3.032	12.561	15.593	0.779	2.450	3.229
178	Shingkar Gewog, Zhemgang	3.411	14.789	18.200	0.730	-	0.730
179	Trong Gewog, Zhemgang	3.180	16.214	19.394	0.730	4.708	5.438
180	Goshing Gewog, Zhemgang	3.311	14.596	17.907	0.664	1.096	1.760

181	Dzongkhag Administration, Trongsa	333.503	266.870	600.373	87.604	31.397	119.001
182	Drakteng Gewog, Trongsa	2.977	17.696	20.673	0.732	0.600	1.332
183	Korphu Gewog, Trongsa	3.718	8.245	11.963	0.690	0.110	0.800
184	Langthel Gewog, Trongsa	4.523	18.742	23.265	0.721	0.015	0.736
185	Nubi Gewog, Trongsa	4.343	18.316	22.659	0.695	0.009	0.704
186	Tangsibji Gewog, Trongsa	2.984	10.421	13.405	0.832	0.562	1.394
187	Dzongkhag Administration, Lhuentse	352.999	461.668	814.667	94.049	37.383	131.432
188	Gangzur Gewog, Lhuentse	3.042	17.183	20.225	0.688	0.047	0.735
189	Jarey Gewog, Lhuentse	3.669	9.924	13.593	0.742	0.521	1.263
190	Khoma Gewog, Lhuentse	3.159	14.817	17.976	0.713	5.198	5.911
191	Kurteod Gewog, Lhuentse	3.415	7.326	10.741	0.675	-	0.675
192	Minjay Gewog, Lhuentse	3.255	10.041	13.296	0.766	0.018	0.784
193	Menbi Gewog, Lhuentse	3.106	13.883	16.989	0.811	0.010	0.821
194	Metsho Gewog, Lhuentse	3.801	9.179	12.980	0.868	0.621	1.489
195	Tsenkhar Gewog, Lhuentse	3.031	17.044	20.075	0.775	1.470	2.245
196	Dzongkhag Administration, Mongar	710.280	519.392	1,229.672	197.253	27.284	224.537
197	Balam Gewog, Mongar	3.456	7.561	11.017	0.897	0.261	1.158
198	Chhali Gewog, Mongar	3.206	13.888	17.094	0.668	0.238	0.906
199	Chaskhar Gewog, Mongar	3.446	11.173	14.619	0.701	0.194	0.895
200	Drametse Gewog, Mongar	3.606	15.494	19.100	0.751	3.735	4.486
201	Drepung Gewog, Mongar	3.631	10.453	14.084	0.646	0.185	0.831
202	Gongdue Gewog, Mongar	3.395	13.472	16.867	0.585	0.208	0.793
203	Jurmey Gewog, Mongar	3.573	13.741	17.314	0.692	-	0.692
204	Kengkhar Gewog, Mongar	4.136	14.098	18.234	0.945	3.126	4.071
205	Mongar Gewog, Mongar	3.296	21.677	24.973	0.775	-	0.775

206	Ngatshang Gewog, Mongar	3.191	10.723	13.914	0.999	0.747	1.746
207	Saleng Gewog, Mongar	3.181	13.794	16.975	0.833	-	0.833
208	Sherimuhung Gewog, Mongar	3.550	15.496	19.046	0.844	-	0.844
209	Silambi Gewog, Mongar	4.957	12.370	17.327	0.776	0.957	1.733
210	Thangrong Gewog, Mongar	3.701	12.891	16.592	0.741	-	0.741
211	Tsakaling Gewog, Mongar	3.398	13.754	17.152	0.694	-	0.694
212	Tsamang Gewog, Mongar	3.678	10.307	13.985	0.830	-	0.830
213	Narang Gewog, Mongar	3.639	11.342	14.981	0.846	1.920	2.766
214	Dzongkhag Administration, Pema Gatshel	503.100	447.867	950.967	134.521	28.870	163.391
215	Chongshing Gewog, Pema Gatshel	3.539	9.972	13.511	0.788	0.745	1.533
216	Chhimung Gewog, Pema Gatshel	3.890	9.437	13.327	0.729	0.698	1.427
217	Dungmin Gewog, Pema Gatshel	3.164	10.791	13.955	0.784	0.289	1.073
218	Khar Gewog, Pema Gatshel	3.463	10.792	14.255	0.724	0.500	1.224
219	Shumar Gewog, Pema Gatshel	2.962	15.541	18.503	0.774	0.284	1.058
220	Yurung Gewog, Pema Gatshel	3.649	9.730	13.379	0.824	1.038	1.862
221	Zobel Gewog, Pema Gatshel	2.960	11.806	14.766	0.735	-	0.735
222	Dechhenling Gewog, Pema Gatshel	3.954	18.539	22.493	0.822	0.135	0.957
223	Norbugang Gewog, Pema Gatshel	3.048	14.754	17.802	0.836	0.199	1.035
224	Nanong Gewog, Pema Gatshel	3.923	13.996	17.919	0.759	-	0.759
225	Choekhorling Gewog, Pema Gatshel	3.773	7.736	11.509	0.821	-	0.821
226	Dzongkhag Administration, Samdrup Jongkhar	566.554	380.271	946.825	153.176	13.670	166.846
227	Phuentshothang Gewog, Samdrup Jongkhar	3.393	16.671	20.064	0.867	(0.039)	0.828
228	Pemathang Gewog, Samdrup Jongkhar	3.215	9.879	13.094	0.675	0.183	0.858
229	Gomdar Gewog, Samdrup Jongkhar	3.353	20.246	23.599	0.725	1.199	1.924
230	Wangphu Gewog, Samdrup Jongkhar	3.502	16.784	20.286	0.841	0.370	1.211

231	Langchenphu Gewog, Samdrup Jongkhar	3.053	7.941	10.994	0.815	4.400	5.215
232	Lauri Gewog, Samdrup Jongkhar	4.126	25.331	29.457	0.749	1.603	2.352
233	Martshala Gewog, Samdrup Jongkhar	3.590	16.711	20.301	0.782	-	0.782
234	Dewathang Gewog, Samdrup Jongkhar	3.078	13.297	16.375	0.770	1.195	1.965
235	Orong Gewog, Samdrup Jongkhar	3.458	15.678	19.136	0.756	0.177	0.933
236	Samrang Gewog, Samdrup Jongkhar	2.938	4.384	7.322	0.724	-	0.724
237	Serthi Gewog, Samdrup Jongkhar	3.876	14.394	18.270	0.773	4.801	5.574
238	Dzongkhag Administration, Trashigang	993.111	614.843	1,607.954	271.153	14.196	285.349
239	Bartsham Gewog, Trashigang	3.934	11.341	15.275	0.761	0.215	0.976
240	Bidung Gewog, Trashigang	3.551	9.473	13.024	0.693	-	0.693
241	Kanglung Gewog, Trashigang	3.083	20.437	23.520	0.733	0.750	1.483
242	Kangpara Gewog, Trashigang	4.175	15.615	19.790	0.901	1.675	2.576
243	Khaling Gewog, Trashigang	3.354	15.067	18.421	0.779	2.241	3.020
244	Lumang Gewog, Trashigang	3.657	22.374	26.031	0.891	1.685	2.576
245	Merak Gewog, Trashigang	4.239	15.195	19.434	0.735	0.211	0.946
246	Yangnyer Gewog, Trashigang	3.784	14.992	18.776	0.847	2.942	3.789
247	Phongmey Gewog, Trashigang	3.421	15.564	18.985	0.829	0.279	1.108
248	Radhi Gewog, Trashigang	3.242	15.445	18.687	0.702	-	0.702
249	Sakteng Gewog, Trashigang	4.624	26.702	31.326	0.906	(0.510)	0.396
250	Samkhar Gewog, Trashigang	3.417	15.843	19.260	0.825	0.016	0.841
251	Shongphu Gewog, Trashigang	3.227	14.176	17.403	0.789	-	0.789
252	Thrimshing Gewog, Trashigang	3.555	12.274	15.829	0.853	-	0.853
253	Udzorong Gewog, Trashigang	3.907	15.982	19.889	0.776	0.208	0.984
254	Dzongkhag Administration, Thimphu	329.017	144.062	473.079	94.346	21.873	116.219
255	Soe Gewog, Thimphu	3.319	3.813	7.132	0.789	-	0.789
256	Chang Gewog, Thimphu	3.088	16.080	19.168	0.729	1.100	1.829
257	Dagala Gewog, Thimphu	3.250	8.344	11.594	0.723	-	0.723

258	Gayney Gewog, Thimphu	3.987	5.746	9.733	0.823	0.414	1.237
259	Kawang Gewog, Thimphu	3.309	18.533	21.842	0.756	0.308	1.064
260	Lingzhi Gewog, Thimphu	3.214	6.105	9.319	0.906	0.045	0.951
261	Mewang Gewog, Thimphu	3.147	18.408	21.555	0.803	0.154	0.957
262	Naro Gewog, Thimphu	4.287	4.202	8.489	0.832		0.832
263	Dzongkhag Administration, Gasa	145.996	210.928	356.924	41.339	43.512	84.851
264	Geonkhamed Gewog, Gasa	3.133	4.835	7.968	0.900	0.173	1.073
265	Geonkhateod Gewog, Gasa	3.153	4.035	7.188	0.842	0.150	0.992
266	Laya Gewog, Gasa	4.040	15.742	19.782	1.138	0.752	1.890
267	Lunana Gewog, Gasa	3.307	13.101	16.408	0.831	0.381	1.212
268	Dzongkhag Administration, Trashhi Yangtse	423.931	204.956	628.887	115.726	2.579	118.305
269	Bumdeling Gewog, Trashhi Yangtse	3.208	20.412	23.620	0.756	0.807	1.563
270	Jamkhar Gewog, Trashhi Yangtse	3.293	8.278	11.571	0.744	1.825	2.569
271	Khamdang Gewog, Trashhi Yangtse	3.429	22.279	25.708	0.828	6.671	7.499
272	Ramjar Gewog, Trashhi Yangtse	3.520	12.621	16.141	0.726	1.098	1.824
273	Teodtsho Gewog, Trashhi Yangtse	3.429	14.586	18.015	0.803	0.030	0.833
274	Tongmizhangtsha Gewog, Trashhi Yangtse	3.430	10.992	14.422	0.790	0.806	1.596
275	Yalang Gewog, Trashhi Yangtse	3.509	15.496	19.005	0.763	0.098	0.861
276	Yangtse Gewog, Trashhi Yangtse	3.072	21.279	24.351	0.825	1.832	2.657
277	Thimphu Thromde	1,004.665	597.571	1,602.236	259.360	197.389	456.749
278	Phuentsholing Thromde	245.707	412.702	658.409	74.071	74.229	148.300
279	Gelegphu Thromde	162.749	221.162	383.911	42.811	16.950	59.761
280	Samdrupjongkhar Thromde	127.790	170.489	298.279	32.851	10.557	43.408