



**2<sup>nd</sup> Quarter Budget Performance Report**  
**FY 2022-23**

**DEPARTMENT OF PLANNING, BUDGET AND PERFORMANCE**  
**MINISTRY OF FINANCE**  
**December 2022**

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## **Introduction**

The Department of Planning, Budget and Performance (DPBP), Ministry of Finance is pleased to issue the 2<sup>nd</sup> Quarter Budget Performance Report for the FY 2022-23 ending December 31, 2022.

The report highlights the budget and expenditure performance for the 2<sup>nd</sup> quarter including domestic revenue, grants realized and loans secured 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 - FY 2022-23.

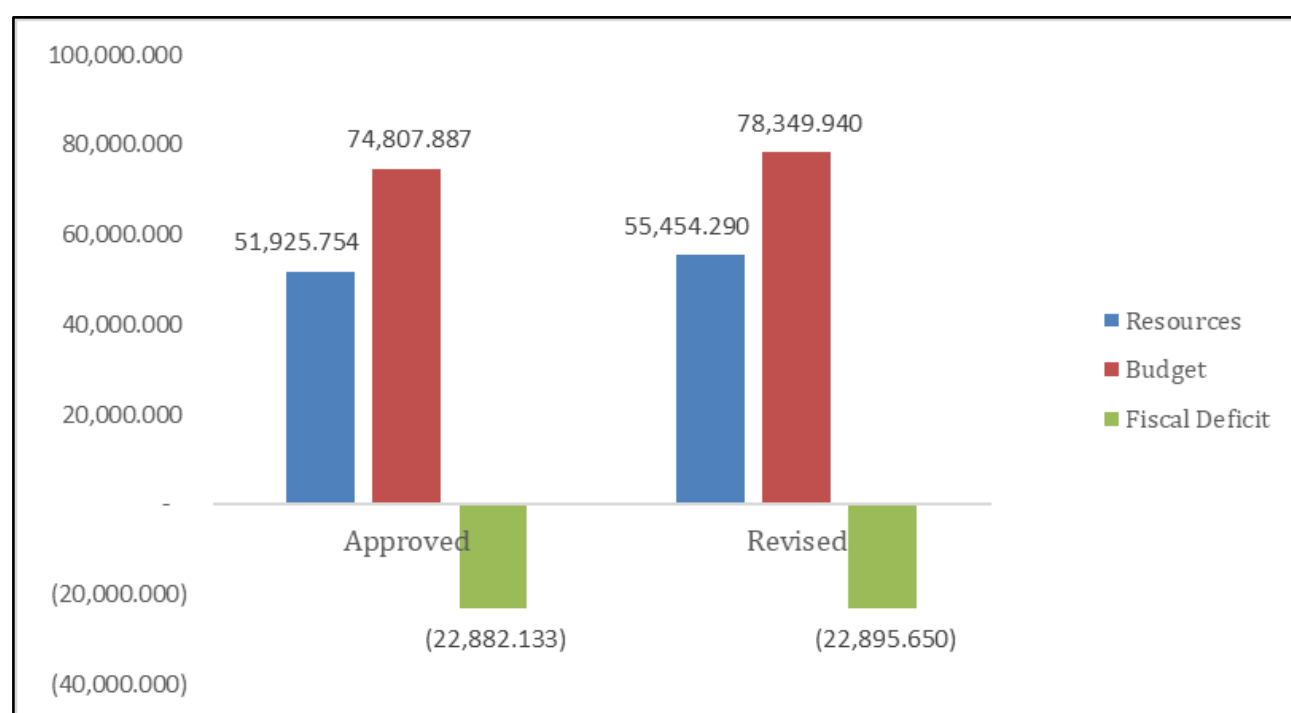
## 1. The Government's Budget

The total resources and expenditure have been increased by 7 percent and 5 percent respectively during the 2<sup>nd</sup> quarter. The increase in resource is mainly in account of incorporation of Nu. 3,250.454 million under donor support for implementation of various programs and activities during the FY by the relevant budgetary agencies. The details of amounts incorporated under different donor fundings are shown in Table 1.

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. 203,448.620 million) has remained the same at 11.25 percent. However, there is a slight increase in the absolute figure in fiscal balance due to

increase in external borrowing (project tied borrowing) amounting to Nu. 13.517 million during the quarter.

TABLE 1: SUPPLEMENTARY INCORPORATION UNDER DONOR GRANT DURING THE 2<sup>ND</sup> QUARTER

sl no	Name of Donor	Q1	Q2	Total (Q1+Q2)
1	ADB	43.515	151.283	194.798
2	EU	25.560	5.433	30.993
3	AUSTRIAN	51.378	20.782	72.160
4	GFATM	0.000	4.462	4.462
5	GoI	972.585	486.796	1,459.381
6	UN AGENCIES	90.813	131.804	222.617
7	WHO	63.585	5.180	68.765
8	PG/TSF	259.867	239.862	499.729
9	OTHERS	297.068	400.481	697.549
<b>TOTAL</b>		<b>1,804.371</b>	<b>1,446.083</b>	<b>3,250.454</b>

*Source: DPBP*

### 1.1 Current and Capital Budget

The current budget has increased by 0.48 percent which is equivalent to Nu. 175.930 million during the quarter as compared to the approved budget. The increase in current expenditure is mainly attributed to supplementary incorporation under the budget of Thromdes & National Seed Center from its internal revenue. The details of the variance are shown in Table 2.

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

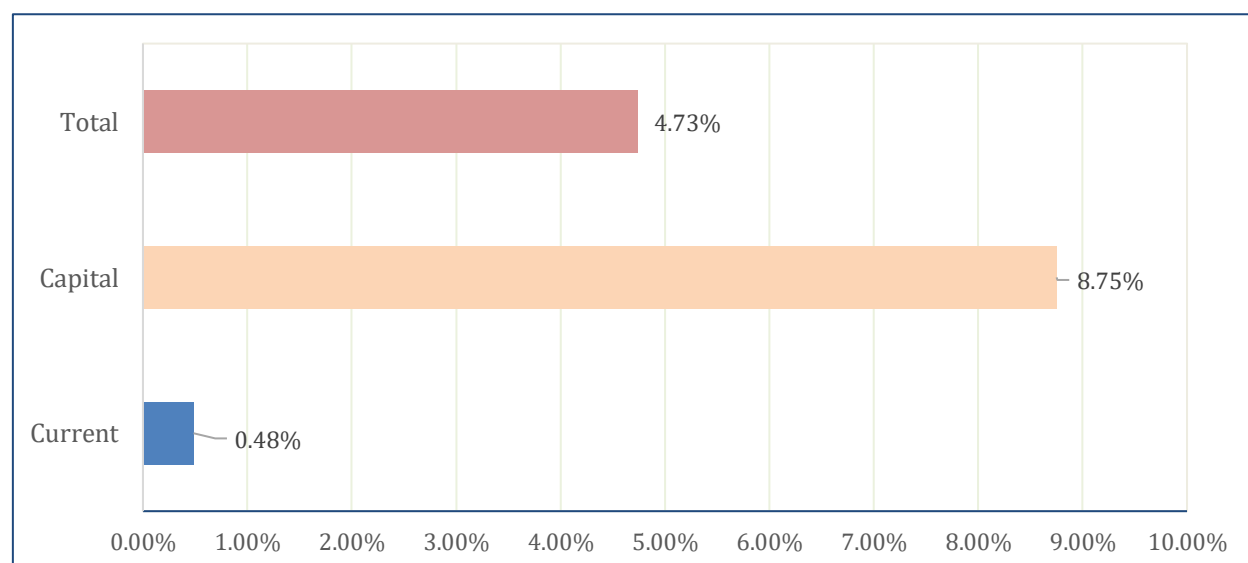
*(Nu. In Millions)*

Particulars	Approved Budget	Revised Budget as of 31 <sup>st</sup> December 2022	% Change
Current	36,340.942	36,516.872	0.48%
Capital	38,466.945	41,833.068	8.05%
<b>Total</b>	<b>74,807.887</b>	<b>78,349.940</b>	<b>4.73%</b>

*Source: DPBP*

On the capital front, the budget has increased by 8.05 percent which is equivalent to Nu. 3,366.123 million as compared to the approved budget. The increase in capital budget has been mainly attributed to the incorporation of Nu. 3,250.454 million under external grant, Nu. 79.795 million internal receipts & Nu 13.517 million under loan funding. Furthermore, as permissible under Financial Rules and Regulations (FRR), Nu. 22.357 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**

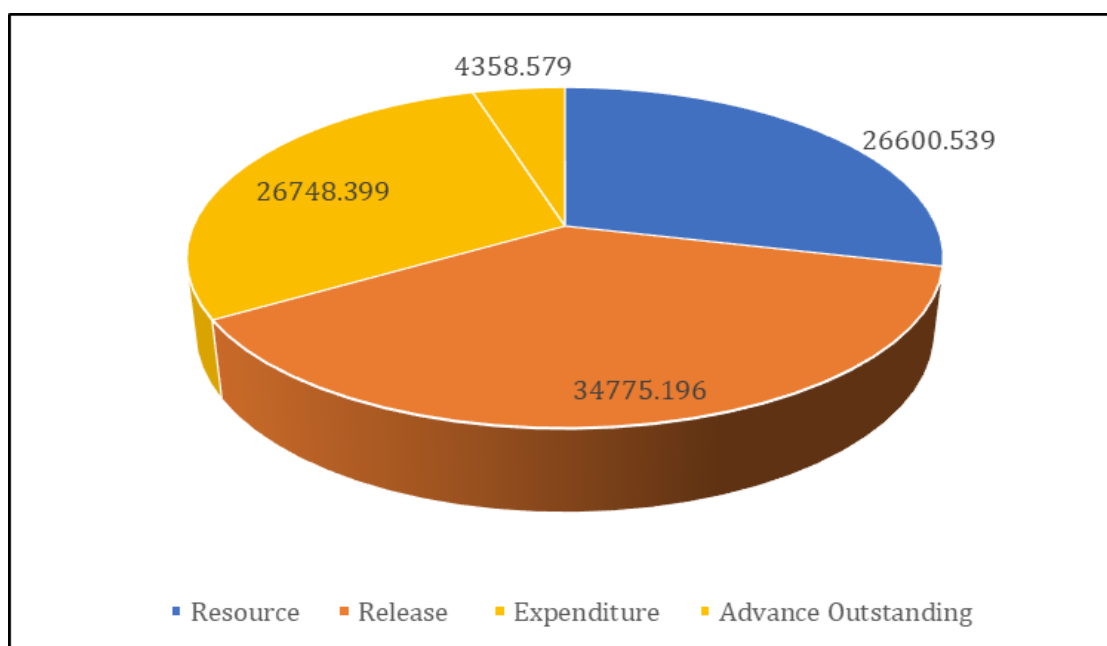
This section reports the position of actual resource, release and expenditures. It also covers information on the year-on-year comparison of fiscal position till the end of the FY.

### **2.1 Realized resource, release and expenditure**

The Figure 3 as shown below reflects actual resources realized, budget released, and expenditure incurred during the 2<sup>nd</sup> quarter. The excess release against the realized resources during the 2<sup>nd</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 in a way to meet the cash requirement indicated by the budgetary agencies in executing the donor funded activities.

While the actual expenditure reported is less as compared to the fund release, the advances released to the contractors and suppliers are not included in the actual expenditure reporting. Such advances are booked as expenditure when the bills are submitted for settlement. Therefore, the expenditure including outstanding advance till the 2<sup>nd</sup> quarter is 89 percent of the total fund release and remaining 11 percent of release amounting to Nu. 3,668.218 million remains unutilized in the LC account of budgetary agencies.

FIGURE 3: REALIZED RESOURCES, RELEASE AND EXPENDITURE



Source: DPBP

*\* Resources excludes principal recoveries and borrowings. Release and Expenditure excludes lending and repayment.*

## 2.2 Fiscal Summary for the 2<sup>nd</sup> Quarters of the two FYs

Table 3 illustrates the year-on-year comparison of fiscal performance for the 2<sup>nd</sup> quarter of the two FYs. During the 2<sup>nd</sup> quarter, the total resources performance has increased by 7.42 percent as compared to the last FY for the same period.

The expenditure performance has decreased by 1.15 percent as compared to last FY for the same period. Due to decrease in expenditure performances and increase in the receipts (revenue & grants), the fiscal deficit has also decreased by 93.56 percent as compared to last FY for the same period. The comparison is further substantiated in Figure 4.



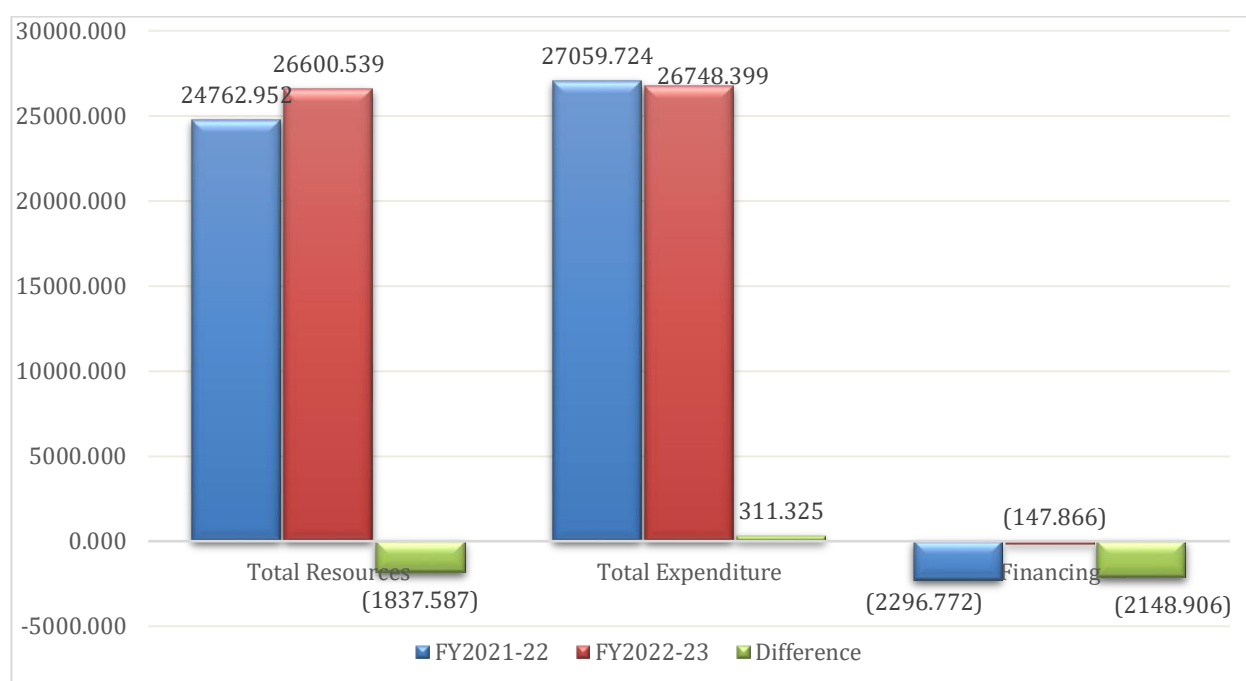
TABLE 3: FISCAL SUMMARY OF FY 2021-22 AND FY2022-23.

*(Nu. in millions)*

Particulars	FY 2021-22	FY 2021-22	FY 2022-23	% Variance
	Actual	Actual Expenditure (July-Dec)	Actual Expenditure (July- Dec)	
<b>Total Resources</b>	<b>49,374.721</b>	<b>24,762.952</b>	<b>26,600.539</b>	<b>7.42%</b>
1.Domestic Receipts	38,948.478	17,665.820	20,090.629	13.73%
2.Other Receipts	425.828	138.214	2,177.840	1475.70%
3.Grants	10,000.415	6,958.918	4,332.070	-37.75%
<b>Total Expenditure</b>	<b>66,469.548</b>	<b>27,059.724</b>	<b>26,748.399</b>	<b>-1.15%</b>
1.Current	34,103.388	16,457.286	16,845.900	2.36%
2.Capital	32,366.160	10,602.438	9,902.499	-6.60%
Overall Balance	(17,094.827)	(2,296.772)	(147.860)	-93.56%
<b>Financing</b>	<b>17,094.827</b>	<b>2,296.772</b>	<b>147.860</b>	<b>-93.56%</b>
<b>Net Lending</b>	<b>6,391.030</b>	<b>1,963.605</b>	<b>354.650</b>	<b>-81.94%</b>
Principal recoveries	6,468.600	1,963.605	354.650	-81.94%
Less: Lending	77.570	0.000	0.000	-%
<b>Net external borrowing</b>	<b>1,576.365</b>	<b>(381.111)</b>	<b>1,591.026</b>	<b>-517.47%</b>
Project-tied borrowing	1,302.491	119.526	1,150.907	862.89%
Program borrowing	5,721.120	2,227.200	3,072.000	37.93%
Less: Repayment	5,447.246	2,727.837	2,631.881	-3.52%
<b>Net internal borrowing</b>	<b>(9,127.432)</b>	<b>(11,601.336)</b>	<b>(1,797.816)</b>	<b>-84.50%</b>
Internal Borrowing	<b>(9,140.602)</b>	-	-	-
Less: Repayment	13.170	-	-	-

*Source: DRC/DTA/DMDF/DPBP*

**FIGURE 4: RESOURCES, EXPENDITURE AND FINANCING PERFORMANCE FOR 2<sup>nd</sup> QUARTER OF FY 2021-22 AND FY 2022-23**



Source: DPBP

*\* Resources exclude principal recoveries and borrowings and expenditure excludes lending and repayment.*

### 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 2<sup>nd</sup> quarter is 50.72 percent against the estimates. Of the total resources realized, the other receipts has the highest realization at 317.76 percent, followed by external borrowing at 77.19 percent, domestic revenue at 55.24 percent, grants and recoveries of loan principal at 29.13 and 8.70 percent respectively. The summary of resources realized as of December 31, 2022 is shown below;

TABLE 4: SUMMARY OF RESOURCES REALIZED AS OF 31<sup>st</sup> DECEMBER 2022

(Nu.in millions)

Type of Resource	Initial Estimates for the FY	Realized	Realized	Realized	% Realized against Estimates
		Q1	Q2	Total (Q1+Q2)	
<b>Domestic Receipts</b>	<b>36,368.270</b>	<b>12,059.547</b>	<b>8,031.082</b>	<b>20,090.629</b>	<b>55.24%</b>
<b>Tax</b>	25,432.435	8682.874	4,394.014	13,076.888	51.42%
<b>Non-Tax</b>	10,935.835	3376.673	3,637.068	7,013.741	64.14%
<b>Grants</b>	<b>14,872.121</b>	<b>1,008.100</b>	<b>3,323.970</b>	<b>4,332.070</b>	<b>29.13%</b>
<b>Program Grant</b>	3,187.526	930.000	295.000	1,225.000	38.43%
<b>i) GoI PG</b>	2,109.108	850.000	(425.000)	425.000	20.15%
<b>ii) TSF</b>	1,078.418	80.000	720.000	800.000	74.18%
<b>Project Tied Grant</b>	11,684.595	78.100	3,028.970	3,107.070	26.59%
<b>i) GoI</b>	7,788.700	75.900	2,006.790	2,082.690	26.74%
<b>ii) Others</b>	3,895.895	2.200	1022.180	1,024.380	26.29%
<b>Other Receipts</b>	<b>685.363</b>	<b>315.068</b>	<b>1,862.772</b>	<b>2,177.840</b>	<b>317.76%</b>
<b>External Borrowings</b>	<b>5,470.518</b>	<b>173.500</b>	<b>4,049.407</b>	<b>4,222.907</b>	<b>77.19%</b>
<b>Recoveries of Loan Principal</b>	<b>4,074.629</b>	<b>39.954</b>	<b>314.696</b>	<b>354.650</b>	<b>8.70%</b>
<b>Total</b>	<b>61,470.901</b>	<b>13,596.169</b>	<b>17,581.927</b>	<b>31,178.096</b>	<b>50.72%</b>

Source: DRC/DTA/DPBP/D MDF

### 3. Expenditure Developments

This section reports the expenditure performance for the current FY and the comparative statement for the 2<sup>nd</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 total revised budget of Nu. 78,349.94 million, the total expenditure reported (including advance) is Nu. 31,106.98 million, which is about 40 percent of the total revised budget at the end of the 2<sup>nd</sup> quarter.

The variance of total expenditure against the release at the end of the 2<sup>nd</sup> quarter is about 11 percent (excluding lending and repayment). The gewogs has the highest variance between release and expenditure at 21 percent, followed by Dzongkhags and ministries with 12 and 10 percent respectively.

TABLE 5: BUDGET AND EXPENDITURE BY FUNCTION

(Nu. In millions)

Agency category	Original (Approved)	Revised Budget as of 31st December	Release	Expenditure (Including Advance)			Variance Between RB and Expenditure (%)	Variance between release and expenditure (%)
				Actual Expenditure	Advance	Total		
Judiciary	374.38	386.91	201.31	178.64	11.28	189.92	51%	6%
Constitutional bodies	719.24	774.13	352.88	295.12	34.53	329.65	57%	7%
Autonomous	7,006.05	7,495.81	3,993.64	3,191.52	539.87	3,731.40	50%	7%
Ministry	43,939.01	45,022.44	18,632.59	13,886.69	2,796.69	16,683.38	63%	10%
Dzongkhag	16,794.38	18,124.66	8,736.29	6,898.56	793.20	7,691.77	58%	12%
Gewog	3,459.19	3,460.27	1,258.35	865.96	131.43	997.39	70%	21%
Thromde	2,515.64	3,085.73	1,600.15	1,431.91	51.56	1,483.47	52%	7%
<b>Total</b>	<b>74,807.89</b>	<b>78,349.94</b>	<b>34,775.20</b>	<b>26,748.40</b>	<b>4,358.58</b>	<b>31,106.98</b>	<b>60%</b>	<b>11%</b>
Lending	1,278.90	1,278.90	0.00	0.00	0.00	0.00	100%	0%
Repayment	5,740.52	5,740.52	2,661.02	2,631.88	0.00	2,631.88	54%	1%
<b>Total</b>	<b>81,827.31</b>	<b>85,369.36</b>	<b>37,436.22</b>	<b>29,380.28</b>	<b>4,358.58</b>	<b>33,738.86</b>	<b>60%</b>	<b>10%</b>

Source: DPBP/DTA

### **3.2 Expenditure summary by object classification**

The revised current budget as of 31st December, 2022 is Nu. 36,516.872 million which is 3 percent increase as compared to the revised current budget of last FY 2021-22 which was Nu. 35,597.962 million for the same quarter.

Of the revised current budget for FY 2022-23, the actual expenditure reported at the end of 2<sup>nd</sup> quarter is Nu. 16,845.900 million, which is about 2 percent increase as compared to last FY 2021-22 which was Nu. 16,457.286 million reported during the same period. The increase in current expenditure is mainly due to increase in interest payments and channeling of Thromde revenue through the budget.

Similarly, the revised capital budget until 2<sup>nd</sup> quarter is Nu. 41,833.068 million which is 0.11 percent increase as compared to last FY which was Nu. 41,785.353 million for the same period. Of the revised capital budget for FY 2022-23, the actual expenditure reported till the end of the 2<sup>nd</sup> quarter is Nu. 9,902.499 million (excluding advances) which is a decrease of 7 percent as compared to last FY 2021-22 during the same period.

The decrease in the capital budget utilization is due to moratorium on procurement of government vehicles, rationalization measures put in place to reduce expenditure on training, and delay in initiating the programs and activities after completion of procurement processes.

As such, expenditure on training, awareness and procurement of office furniture/vehicles/plants/equipment have decreased as compared to the same period in the previous FY. The Expenditure summary by object classification is shown in Table 6:

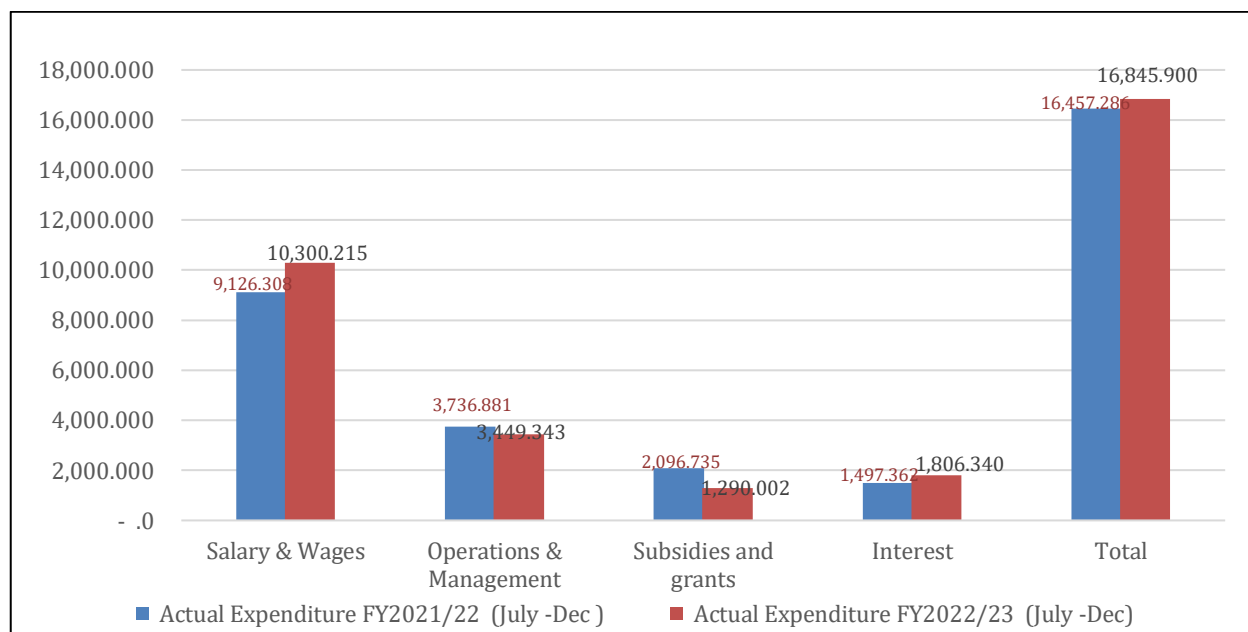
TABLE 6: EXPENDITURE SUMMARY OF 2<sup>nd</sup> QUARTER BY OBC FOR TWO FYs*(Nu. in millions)*

Particulars	Actual Expenditure FY 2021-22 (Previous Year)	Revised Budget FY 2022-23	Actual Expenditure FY 2021-22 (July -Dec ) (A)	Actual Expenditure FY 2022-23 (July -Dec ) (B)	Variance (B vs A)
<b>Current Expenditure</b>	<b>34,103.388</b>	<b>36,516.872</b>	<b>16,457.286</b>	<b>16,845.900</b>	<b>2%</b>
1. Salary & Wages	19,730.283	21,853.302	9,126.308	10,300.215	13%
2. Operations & Management	7,751.460	7,610.370	3,736.881	3,449.343	-8%
3. Subsidies and grants	3,632.952	3,470.607	2,096.735	1,290.002	-38%
4. Interest	2,988.693	3,582.593	1,497.362	1,806.340	21%
<b>Capital Expenditure</b>	<b>32,366.144</b>	<b>41,833.068</b>	<b>10,602.438</b>	<b>9,902.499</b>	<b>-7%</b>
1. Structure	18,906.680	24,875.980	5,980.379	6,788.657	14%
2. Training HRD and Awareness	2,368.023	2,919.440	963.265	760.127	-21%
3. Vehicles	382.568	213.498	255.328	68.783	-73%
4. Plants & Equipment	3,323.026	3,777.913	1,142.599	574.697	-50%
5. Office Furniture & Equipment	806.136	489.444	343.334	46.503	-86%
6. Professional Services	1,758.948	2,204.526	541.707	624.003	15%
7. Grants and Equity	1,457.316	1,184.105	495.422	419.760	-15%
8. Others	3,363.447	6,168.162	880.404	619.969	-30%
<b>Total Current &amp; Capital</b>	<b>66,469.532</b>	<b>78,349.940</b>	<b>27,059.724</b>	<b>26,748.399</b>	<b>-1%</b>
9. Lending	77.570	1,278.900	-	-	-
10. Repayment	5,447.246	5,740.524	2,727.837	2,631.881	-4%
<b>Total Lending &amp; Repayment</b>	<b>5,524.816</b>	<b>7,019.424</b>	<b>2,727.837</b>	<b>2,631.881</b>	<b>-4%</b>
<b>TOTAL</b>	<b>71,994.364</b>	<b>85,369.364</b>	<b>29,787.561</b>	<b>29,380.280</b>	<b>-1%</b>

*Source: DPBP*

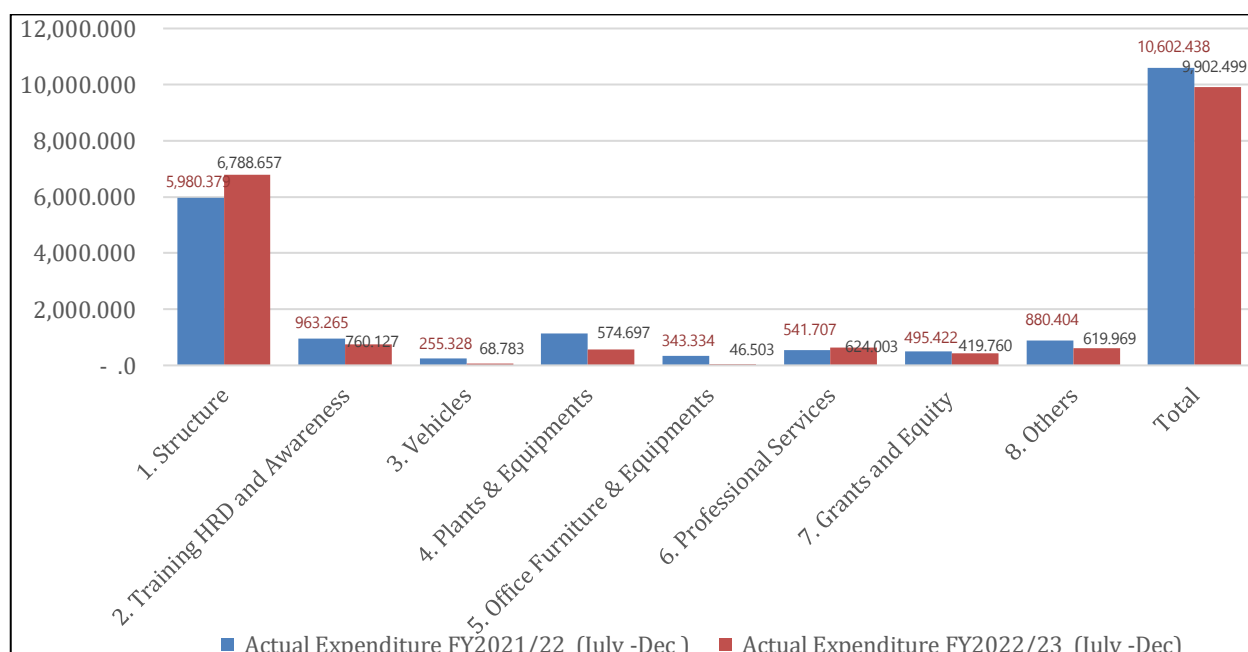
The comparison of expenditures (Current and Capital) for the two FYs during the same quarter is shown in Figure 5 & 6 respectively:

FIGURE 5: RECURRENT EXPENDITURE COMPARISON FOR THE Q2 OF TWO FYs.



Source: DPBP

FIGURE 6: CAPITAL EXPENDITURE COMPARISON FOR THE Q2 OF TWO FYs



Source: DPBP

### 3.3 Expenditure summary by Sector

Table 7 below represents the sector wise expenditure summary for the 2<sup>nd</sup> quarters of the two FYs. The overall expenditure performance shows a decrease of 1 percent as compared to last FY during the same period.

The expenditure on the social service sectors has increased by 26 percent while the expenditure on General Public Services has reduced substantially by 22 percent as compared to FY 2021-22 for the same period.

TABLE 7: BUDGET AND EXPENDITURE SUMMARY BY SECTOR

(Nu. In Millions)

Sectors	Actual Expenditure FY 2021-22	Revised Budget for FY 2022-23 as of 31st December	Actual Expenditure FY 2021-22 (July-Dec)	Actual Expenditure FY 2022-23 (July-Dec)	Variance (Percentage)
<b>Social Services (A)</b>	<b>16,726.801</b>	<b>20,943.734</b>	<b>6,963.064</b>	<b>8,776.907</b>	<b>26%</b>
Health	7,064.247	8,312.096	3,074.209	3,165.399	3%
Education	9,662.554	12,631.638	3,888.855	5,611.508	44%
<b>Economic &amp; Public Services (B)</b>	<b>19,016.897</b>	<b>22,951.036</b>	<b>6,119.568</b>	<b>6,333.917</b>	<b>4%</b>
Agriculture	8,308.265	9,749.827	3,005.021	2,206.243	-27%
Communications	1,007.703	1,152.580	328.252	377.956	15%
Housing and Community	3,712.315	4,730.721	1,000.731	1,757.502	76%
Energy	259.795	1,243.208	93.940	129.383	38%
Mining and Manufacturing	1,616.407	1,748.160	626.248	552.732	-12%
Roads	4,112.412	4,326.540	1,065.376	1,310.101	23%
<b>Cultural Services (C)</b>	<b>2,739.724</b>	<b>2,507.205</b>	<b>809.823</b>	<b>905.037</b>	<b>12%</b>
<b>General Public Services (D)</b>	<b>24,332.236</b>	<b>28,342.213</b>	<b>11,476.841</b>	<b>9,007.630</b>	<b>-22%</b>
<b>Law and Order Services (E)</b>	<b>3,653.890</b>	<b>3,605.752</b>	<b>1,690.428</b>	<b>1,724.908</b>	<b>2%</b>
<b>TOTAL (A+B+C+D+E)</b>	<b>66,469.548</b>	<b>78,349.940</b>	<b>27,059.724</b>	<b>26,748.399</b>	<b>-1%</b>
Repayment	5,447.246	5,740.524	2,727.837	2,631.881	-4%
Lending	77.570	1,278.900	-	-	-%
<b>GRAND TOTAL</b>	<b>71,994.364</b>	<b>85,369.364</b>	<b>29,787.561</b>	<b>29,380.280</b>	<b>-1%</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 quarter, the overall grants expenditure performance has decreased by 13 percent as compared to the FY 2021-22 for the same period.

The overall decrease in the expenditure performances was contributed by the expenditure performance under grants components which includes the expenditure reported by the Local Governments with a 11 percent decrease as compared to last FY for the same period.

TABLE 8: TRANSFERS: ANNUAL GRANTS, SUBSIDIES AND EQUITIES

(Nu. In Millions)

Sl. No.	Sectors	Actual FY 2021/22	Revised Budget FY 2022/23 31st Dec	Actual FY 2021/22 (July -Dec)	Actual FY 2022/23 (July -Dec)	Variance (%)
	<b>A. GRANTS</b>					
1	Bhutan Economic Stabilization Fund	100.000	200.000	200.000	-	-
2	Support to Bhutan Red Cross Society	4.470	5.390	2.235	2.695	21%
3	Support to Bhutan Alternative Dispute Resolution Center (ADRC)	4.280	4.009	2.140	2.009	-6%
4	Support to Bar Council	3.746	1.036	1.610	0.777	-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>216.485</b>	<b>15.981</b>	<b>-93%</b>
1	Annual Dzongkhag Grant (ADG)	18,609.283	18,124.659	8,018.408	6,897.753	-14%
2	Annual Grant for Gewogs (205 Gewogs)	3,413.309	3,460.268	878.578	866.711	-1%

3	Annual Thromde Grant (ATG)	3,554.137	3,085.725	1,425.072	1,431.752	0%
	<b>Sub-total Local Government</b>	<b>25,576.729</b>	<b>24,670.652</b>	<b>10,322.058</b>	<b>9,196.216</b>	<b>-11%</b>
	<b>Total Grants (A)</b>	<b>25,699.725</b>	<b>25,191.407</b>	<b>10,538.543</b>	<b>9,212.197</b>	<b>-13%</b>
	<b>B: Subsidy</b>					
1	Bhutan Broadcasting Service Corporation Limited	235.707	182.772	102.324	63.743	-38%
2	Subsidy for Domestic Power Tariff	1,469.539	494.749	401.451	360.397	-10%
3	Operational Subsidy to Green Bhutan Corporation Limited (GBCL)	-	22.588	-	-	-
	<b>Sub-total SoE</b>	<b>1,705.246</b>	<b>700.109</b>	<b>503.775</b>	<b>424.140</b>	<b>-16%</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	- .0	-100%
4	Interest subsidy on OD facility to facilitate timely payment to farmers-FCBL	6.304	26.250	1.922	4.147	116%
5	Subsidy to NHDC Debt Servicing for Phuentsholing Housing Complex	54.613	53.960	14.159	26.960	90%
	<b>Sub-total Interest and Principal</b>	<b>170.254</b>	<b>177.676</b>	<b>40.018</b>	<b>53.378</b>	<b>33%</b>
1	Rural House Insurance Scheme-RICBL	16.028	17.000	16.028	15.854	-1%
2	Rural Life Insurance -RICBL	66.194	67.000	-	-	-
	<b>Sub-total Others</b>	<b>82.222</b>	<b>84.000</b>	<b>16.028</b>	<b>15.854</b>	<b>-1%</b>
	<b>Total Subsidy (B)</b>	<b>1,957.722</b>	<b>961.785</b>	<b>559.821</b>	<b>493.372</b>	<b>-12%</b>
	<b>C: Equity</b>					
1	Equity Injection: GBCL	22.588	22.588	22.588	-	-
2	Equity Injection: National CSI Development Bank	74.125	50.450	-	-	-
3	Equity Injection: FCBL	140.500	61.866	42.150	-	-
4	Equity Injection: NCGS		23.663	-	-	-
	<b>Total Equity (C)</b>	<b>237.213</b>	<b>158.567</b>	<b>22.588</b>	<b>-</b>	<b>-</b>
	<b>Grand Total (A+B+C)</b>	<b>27,894.660</b>	<b>26,311.759</b>	<b>11,120.952</b>	<b>9,705.569</b>	<b>-13%</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 followed by the Transformation Initiative which accounts to 27 percent and 25 percent respectively of the total transferred from the General Reserve.

TABLE 9: STATUS OF GENERAL RESERVE

*(Nu. In Millions)*

Activity	Approved			Revised Budget as on 31st December 2022			Transferred to agencies as on 31st December, 2022		
	Current	Capital	Total	Current	Capital	Total	Current	Capital	Total
New Appointments Establishment	300.00	30.00	330.00	249.54	25.68	275.22	50.46	4.32	54.78
Hospitality and Entertainment	15.00	-	15.00	9.45	-	9.45	5.55	-	5.55
Retirement Benefits	635.00	-	635.00	311.32	-	311.32	323.68	-	323.68
Third Country Travel	50.00	-	50.00	37.79	-	37.79	12.21	-	12.21
National Events	100.00	-	100.00	54.89	-	54.89	45.11	-	45.11
Helicopter Services	100.00	-	100.00	84.90	-	84.90	15.10	-	15.10
Ad-hoc Works	332.99	800.00	1,132.99	300.32	535.03	835.35	32.67	264.97	297.64
Acquisition of Properties	-	500.00	500.00	-	-	-	-	500.00	500.00
Rehabilitation Programme	-	70.00	70.00	-	70.00	70.00	-	-	-
GSB Phase II Second Priority	-	1,500.00	1,500.00	-	1,475.00	1,475.00	-	25.00	25.00
Chain Link Fencing	-	500.00	500.00	-	500.00	500.00	-	-	-
Disaster Contingency	200.00	385.00	585.00	198.82	353.77	552.59	1.18	31.23	32.41
Covid 19 Response	-	1,000.00	1,000.00	-	915.77	915.77	-	84.23	84.23
National Council Election	430.00	35.00	465.00	408.79	35.00	443.79	21.21	-	21.21
Bye Election	20.00	-	20.00	19.46	-	19.46	0.54	-	0.54
Retirement Benefits of LG Members	50.00	-	50.00	50.00	-	50.00	-	-	-
Transformation Initiative	-	1,000.00	1,000.00	-	537.91	537.91	-	462.09	462.09
<b>Grand Total</b>	<b>2,232.99</b>	<b>5,820.00</b>	<b>8,052.99</b>	<b>1,725.28</b>	<b>4,448.16</b>	<b>6,173.44</b>	<b>507.71</b>	<b>1,371.84</b>	<b>1,879.55</b>

*Source: DPBP*

## 6. Financing

This section covers the financing position of the government as on 31<sup>st</sup> December 2022.

### 6.1 External Borrowings

The total external borrowing has been increased to Nu. 5,755.535 million from the initial estimate of Nu. 5,470.518 million. The increase is mainly due to receipt of Nu. 3,072 million under program borrowing from ADB during the quarter against the initial estimate of Nu. 2,800.50 million because of fluctuations in foreign exchange rate and an increase of project tied borrowing amounting to Nu. 13.517 million.

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

TABLE 10: EXTERNAL BORROWING

(Nu. In Millions)

sln	Lender	Estimates			Q1 Realized			Q2 Realized			Total Realized (Q1+Q2)
		Program Borrowings	Project-Tied Borrowings	Total	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	3,072.000	630.207	3702.207	3,824.407
2	IDA/World Bank	-	411.048	411.048	-	43.400	43.400	0.000	236.400	236.400	279.800
3	IFAD	-	197.029	197.029	-	-	-	0.000	110.800	110.800	110.800
4	JICA	-	27.000	27.000	-	7.900	7.900	0.000	0.000	0.000	7.900
	<b>Total</b>	<b>2,800.500</b>	<b>2,670.018</b>	<b>5,470.518</b>	<b>0.000</b>	<b>173.500</b>	<b>173.500</b>	<b>3,072.000</b>	<b>977.407</b>	<b>4,049.407</b>	<b>4,222.907</b>

Sources: DMDF

## 6.2 Domestic Borrowings

The opening balance of T-bills stood at Nu. 15,000 million at the beginning of the 2<sup>nd</sup> quarter of FY2022-23. During the period, the Government issued T-bills worth Nu. 5,000 million for cash management and the same has been redeemed leaving outstanding T-Bill balance of Nu. 15, 000 million. The T-bills issued, redeemed and outstanding at the end of Q2 is as shown in Table 11.

TABLE 11: SUMMARY OF T-BILLS

*(Nu.in millions)*

Sl.No.	Month	Issued	Redeemed	Outstanding
	Opening balance			15,000.00
1	October-22	5,000.00	7,500.00	12,500.00
2	November-22	7,500.00	7,500.00	12,500.00
3	December-22	7,500.00	5,000.00	15,000.00
	<b>Total</b>	<b>20,000.00</b>	<b>20,000.00</b>	<b>15,000.00</b>

*Source: DTA*

## 7. Budget Provided for COVID-19

The Government continues to provide support for the COVID-19 containment measures and post COVID-19 measures. During the 2<sup>nd</sup> quarter of FY 2022-23, total budget of Nu. 30.778 million was provided to various budgetary agencies for COVID-19 related activities by transferring from the budget provisions kept under the General Reserve.

The budget allocation for COVID-19 during the 2<sup>nd</sup> quarter has decreased by 49% compared to the 1st quarter of FY, due to the reopening of borders on September 23, 2022 and lifting of mandatory quarantine for inbound travelers.

TABLE 12: BUDGET SUMMARY FOR COVID-19 BY AGENCY (July 2022 to December 2022)

(Nu. In Millions)

Agency	Q1			Q2			Total		
	RGoB	External	Total	RGoB	External	Total	RGoB	External	Total
Constitutional bodies	-	-	-	-	-	-	-	-	-
Autonomous	5.042		5.042	1.611	-	1.611	6.653	-	6.653
Ministry	23.860	5.036	28.896	25.427	-	25.427	49.287	5.036	54.323
Dzongkhag	26.875	-	26.875	3.750	-	3.750	30.625	-	30.625
Thromde	-	-	-	-	-	-	-	-	-
<b>Total</b>	<b>55.777</b>	<b>5.036</b>	<b>60.813</b>	<b>30.788</b>	<b>-</b>	<b>30.788</b>	<b>86.565</b>	<b>5.036</b>	<b>91.601</b>

Source: DPBP

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

TABLE 13: ACTIVITY WISE COVID-19 EXPENDITURE

(Nu. in Millions)

Particulars	Q1			Q2			Total (Q1+Q2)		
	RGoB	External	Total	RGoB	External	Total	RGoB	External	Total
Health (PPE, drugs, non-drugs and flu clinics)	-	-	0.000	-	-	-	-	-	-
Essential food and fuel	-	-	0.000	1.684	-	1.684	1.684	-	1.684
Quarantine (logistics and food)	25.179	-	25.179	-	-	-	25.179	-	25.179
Others (Structure: Roads, temporary shelters, etc)	-	-	0.000	29.104	-	29.104	29.104	-	29.104
Others (non-structural COVID 19 related miscellaneous expenses)	30.598	5.036	35.634	-	-	-	30.598	5.036	35.634
<b>Total</b>	<b>55.777</b>	<b>5.036</b>	<b>60.813</b>	<b>30.788</b>	<b>-</b>	<b>30.788</b>	<b>86.565</b>	<b>5.036</b>	<b>91.601</b>

Source: DPBP

## **Conclusion**

The overall resources have increased by 7 percent due to incorporation of external grant support of Nu. 3,250.454 million. However, the overall fiscal balance has increased by Nu. 13.517 million due to incorporation of loan funded activities.

The performance of total resources at the end of 2<sup>nd</sup> quarter stands at 50.72 percent against the estimates which is higher compared to the last FY for the same period which was about 40 percent. Similarly, the domestic resources performances stand at 55.24 percent against the revised estimates which is also higher compared to the last FY for the same period.

The expenditure performance including lending and repayment as compared to revised budget stands at 40 percent and the expenditure against the total release stands at 90 percent.

With the completion of the annual tendering and procurement process by December 2022, the actual implementation of activities are expected to pick up resulting in expenditure performance in the subsequent quarters.

**Annexure I**

Comparison of revised budget summary with that of original budget as of 31<sup>st</sup> December, 2022

(Nu.in Millions)

<b>SOURCES OF FINANCE</b>	<b>Approved Budget</b>	<b>Revised as on 31st December, 2022</b>	<b>Percentage Change</b>
<b>TOTAL RESOURCES</b>	<b>51,925.754</b>	<b>55,454.290</b>	<b>6.8%</b>
<b>I. INTERNAL RESOURCES</b>	<b>37,053.633</b>	<b>37,331.715</b>	<b>0.8%</b>
i. Domestic Revenue	36,368.270	36,368.270	0.0%
a. Tax	25,432.435	25,432.435	0.0%
b. Non-Tax	10,935.835	10,935.835	0.0%
<b>II. OTHER RECEIPTS/Adj. (ESP)</b>	<b>685.363</b>	<b>963.445</b>	<b>40.6%</b>
<b>III. GRANTS</b>	<b>14,872.121</b>	<b>18,122.575</b>	<b>21.9%</b>
<b>i. Program Grants</b>	<b>3,187.526</b>	<b>3,687.255</b>	<b>15.7%</b>
a) GoI (STF &PG)	3,187.526	3,687.255	15.7%
b) Others (EU)			
<b>ii. Project-tied Grants</b>	<b>11,684.595</b>	<b>14,435.320</b>	<b>23.5%</b>
a) GoI	7,788.700	9,248.081	18.7%
b) Others	3,895.895	5,187.239	33.1%
<b>I. Total Expenditure</b>	<b>74,807.887</b>	<b>78,349.940</b>	<b>4.7%</b>
i. Current Expenditure	36,340.942	36,516.872	0.5%
ii. Capital Expenditure	38,466.945	41,833.068	8.8%
<b>OVERALL BALANCE</b>	<b>(22,882.133)</b>	<b>(22,895.650)</b>	<b>0.0%</b>
<b>FINANCING</b>	<b>22,882.133</b>	<b>22,895.650</b>	<b>0.1%</b>
a. Net Lending	<b>2,795.729</b>	<b>2,795.729</b>	<b>0.0%</b>
i. Principle recoveries	<b>4,074.629</b>	<b>4,074.629</b>	<b>0.0%</b>
Less lending	<b>1,278.900</b>	<b>1,278.900</b>	<b>0.0%</b>
b. Net external borrowings	<b>(270.006)</b>	<b>15.011</b>	<b>-105.6%</b>
i. Project-tied Borrowings	2,670.018	2,683.535	0.5%
ii. Program Borrowings	2,800.500	3,072.000	9.7%
Less repayment	5,740.524	5,740.524	0.0%
<b>c. Net internal borrowings(Surplus)</b>	<b>(20,356.410)</b>	<b>(20,084.910)</b>	<b>-1.3%</b>
i. Internal borrowings	(20,356.410)	(20,084.910)	-1.3%
Less repayment	-	-	
<b>GDP</b>	<b>203,448.620</b>	<b>203,448.620</b>	<b>0.0%</b>
<b>Net internal borrowings % of GDP</b>	<b>-10.01%</b>	<b>-9.87%</b>	<b>-1.3%</b>
<b>Fiscal balance % of GDP</b>	<b>-11.25%</b>	<b>-11.25%</b>	<b>0.1%</b>

Source: DPBP



**Annexure II****Statement of Budget and expenditure by agency as of 31<sup>st</sup> December 2022***(Nu. in millions)*

AGENCY	REVISED BUDGET (RB)			EXPENDITURE (including advance)				RELEASE	Expdt. as % of RB	Expdt. as % of release
	CURRENT	CAPITAL	TOTAL	CURRENT	CAPITAL	OUTSTANDING ADVANCE	TOTAL			
His Majesty's Secretariat	38.091	1.500	39.591	20.203	0.179	0.158	20.540	21.044	52%	98%
His Majesty's Secretariat (4th king)	21.123	0.130	21.253	10.514	-	0.572	11.086	11.334	52%	98%
National Assembly of Bhutan	114.206	3.317	117.523	62.367	0.903	1.118	64.388	64.724	55%	99%
National Council of Bhutan	77.421	7.183	84.604	45.292	1.648	1.940	48.880	52.669	58%	93%
Dratshang Lhentshog	636.400	266.738	903.138	252.522	37.980	168.614	459.116	539.750	51%	85%
Judiciary	291.452	95.458	386.910	156.904	21.731	11.285	189.920	201.306	49%	94%
Royal Civil Service Commission	65.542	296.631	362.173	32.181	67.293	23.223	122.697	126.459	34%	97%
Anti-Corruption Commission	98.517	41.175	139.692	51.067	9.317	1.653	62.037	64.139	44%	97%
Election Commission of Bhutan	53.914	0.400	54.314	30.159	-	2.696	32.855	36.665	60%	90%
Royal Audit Authority	172.648	45.299	217.947	87.341	17.764	6.961	112.066	125.615	51%	89%
Cabinet Secretariat	47.187	75.275	122.462	26.933	19.719	11.031	57.683	62.566	47%	92%
Office of The Attorney General	46.351	23.126	69.477	23.447	4.198	0.106	27.751	32.381	40%	86%
Bhutan Olympic Committee	68.499	83.708	152.207	32.357	19.427	5.974	57.758	60.145	38%	96%
Dzongkha Development Commission	17.462	3.800	21.262	8.896	0.620	0.380	9.896	11.211	47%	88%
National Land Commission	134.273	26.689	160.962	69.195	9.366	3.659	82.220	96.539	51%	85%
Centre For Bhutan and GNH Studies	50.247	20.546	70.793	26.429	7.283	2.126	35.838	40.788	51%	88%
Gross National Happiness Commission	32.789	104.017	136.806	17.545	23.224	1.742	42.511	52.223	31%	81%
National Environment Commission	39.937	212.729	252.666	18.747	95.090	1.335	115.172	99.153	46%	116%

2<sup>nd</sup> Quarter Budget Performance Report, FY 2022-23

AGENCY	REVISED BUDGET (RB)			EXPENDITURE (including advance)				RELEASE	Expdt. as % of RB	Expdt. as % of release
	CURRENT	CAPITAL	TOTAL	CURRENT	CAPITAL	OUTSTANDING ADVANCE	TOTAL			
Royal Institute of Management	59.291	24.704	83.995	35.151	6.823	0.097	42.071	46.979	50%	90%
Royal University of Bhutan	940.773	838.904	1,779.677	468.271	355.923	224.487	1,048.681	1,120.692	59%	94%
National Statistics Bureau	33.208	59.667	92.875	15.077	10.060	12.602	37.739	42.009	41%	90%
Bhutan Narcotics Control Authority	23.669	4.515	28.184	11.769	3.701	0.241	15.711	16.369	56%	96%
Bhutan Information Communication Media Authority	16.157	137.527	153.684	8.778	0.667	0.493	9.938	9.946	6%	100%
Drug Regulatory Authority	18.493	9.467	27.960	8.716	0.430	0.180	9.326	10.080	33%	93%
Tourism Council of Bhutan	49.055	135.962	185.017	26.348	58.183	26.705	111.236	112.553	60%	99%
National Commission For Women & Children	18.570	11.020	29.590	8.769	5.971	0.843	15.583	16.561	53%	94%
Bhutan Council for School Examination & Assessment	113.734	12.637	126.371	17.273	9.703	0.165	27.141	29.908	21%	91%
Royal Privy Council	13.459	7.000	20.459	8.965	6.387	-0.118	15.234	9.500	74%	160%
Bhutan Standard Bureau	25.275	2.700	27.975	13.460	0.434	0.556	14.450	16.022	52%	90%
Khesar Gyalpo University of Medical Sciences	170.661	75.280	245.941	85.389	16.602	1.754	103.745	143.588	42%	72%
Jigme Singye Wangchuck School of Law	42.291	200.496	242.787	19.164	94.973	10.895	125.032	134.447	51%	93%
Bhutan National Legal Institute	11.543	3.574	15.117	4.910	2.207	0.184	7.301	8.173	48%	89%
Civil Society Organizations Authority	4.353	0.165	4.518	2.624	-	0.150	2.774	2.786	61%	100%
Jigme Dorji Wangchuck National Referral Hospital	1,623.963	360.535	1,984.498	924.586	29.808	57.629	1,012.023	1,008.535	51%	100%
Construction Development Board	16.620	6.885	23.505	7.153	0.316	0.163	7.632	9.248	32%	83%
National Center for Hydrology and Metrology	69.012	141.643	210.655	36.636	33.142	3.021	72.799	88.633	35%	82%

2<sup>nd</sup> Quarter Budget Performance Report, FY 2022-23

AGENCY	REVISED BUDGET (RB)			EXPENDITURE (including advance)				RELEASE	Expdt. as % of RB	Expdt. as % of release
	CURRENT	CAPITAL	TOTAL	CURRENT	CAPITAL	OUTSTANDING ADVANCE	TOTAL			
Bhutan Medical & Health Council	8.861	2.043	10.904	4.118	0.271	0.070	4.459	4.690	41%	95%
National Film Commission	4.552	6.150	10.702	2.780	0.099	0.500	3.379	3.615	32%	93%
Media Council	3.168	1.300	4.468	1.307	0.264	0.000	1.571	1.910	35%	82%
Bhutan Civil Aviation Authority	15.629	18.557	34.186	7.562	2.667	0.504	10.733	12.865	31%	83%
Ministry of Home & Cultural Affairs	322.352	931.015	1,253.367	166.130	404.549	78.393	649.072	648.139	52%	100%
Royal Bhutan Police	2,415.764	393.821	2,809.585	1,194.087	182.893	16.964	1,393.944	1,492.107	50%	93%
Ministry of Finance	8,885.031	7,212.054	16,097.085	3,098.133	837.730	171.013	4,106.876	4,920.290	26%	83%
Ministry of Foreign Affairs	790.404	349.036	1,139.440	356.218	300.734	19.366	676.318	745.338	59%	91%
Ministry of Agriculture & Forests	1,884.201	1,257.582	3,141.783	997.974	261.468	362.304	1,621.746	1,677.776	52%	97%
Ministry of Economic Affairs	257.884	2,257.165	2,515.049	135.263	410.951	145.725	691.939	698.300	28%	99%
Ministry of Works & Human Settlement	569.899	7,482.702	8,052.601	251.517	2,491.513	1,216.730	3,959.760	4,371.278	49%	91%
Ministry of Information & Communications	518.748	1,268.593	1,787.341	220.937	227.657	74.631	523.225	754.586	29%	69%
Ministry of Health	1,649.414	2,824.529	4,473.943	804.890	529.847	270.114	1,604.851	1,742.772	36%	92%
Ministry of Education	678.760	1,513.325	2,192.085	179.678	353.115	372.327	905.120	955.871	41%	95%
Ministry of Labour & Human Resources	281.569	1,278.589	1,560.158	142.939	338.465	69.127	550.531	626.133	35%	88%
Dzongkhag Administration, Chhukha	745.652	594.547	1,340.199	384.826	92.485	30.502	507.813	617.134	38%	82%
Samphelling Gewog, Chhukha	3.404	19.998	23.402	1.942	2.731	0.161	4.834	5.795	21%	83%
Bongo Gewog, Chhukha	3.710	22.955	26.665	1.772	3.553	1.441	6.766	6.854	25%	99%
Chapchha Gewog, Chhukha	3.175	10.901	14.076	1.478	2.526	0.379	4.383	6.445	31%	68%
Doongna Gewog, Chhukha	4.395	9.858	14.253	1.710	0.446	0.613	2.769	2.810	19%	99%

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AGENCY	REVISED BUDGET (RB)			EXPENDITURE (including advance)				RELEASE	Expdt. as % of RB	Expdt. as % of release
	CURRENT	CAPITAL	TOTAL	CURRENT	CAPITAL	OUTSTANDING ADVANCE	TOTAL			
Geling Gewog, Chhukha	3.230	11.451	14.681	1.514	0.470	0.684	2.668	3.289	18%	81%
Darla Gewog, Chhukha	3.561	37.393	40.954	1.601	4.514	0.801	6.916	8.965	17%	77%
Getana Gewog, Chhukha	4.719	9.622	14.341	1.562	0.484	0.255	2.301	4.434	16%	52%
Bjachhog Gewog, Chhukha	3.355	12.333	15.688	1.871	9.189	0.293	11.353	9.980	72%	114%
Loggchina Gewog, Chhukha	3.844	15.278	19.122	1.704	3.240	1.338	6.282	7.825	33%	80%
Maedtakha Gewog, Chhukha	3.630	6.064	9.694	1.540	1.336	0.535	3.411	4.517	35%	76%
Phuentsholing Gewog, Chhukha	3.285	27.420	30.705	1.591	6.174	1.148	8.913	9.915	29%	90%
Dzongkhag Administration, Haa	278.589	184.298	462.887	151.399	44.289	5.936	201.624	291.211	44%	69%
Bji Gewog, Haa	2.817	9.885	12.702	1.307	3.620	0.065	4.992	5.320	39%	94%
Kartshog Gewog, Haa	3.099	8.343	11.442	1.381	1.544	0.000	2.925	3.997	26%	73%
Sangbay Gewog, Haa	3.106	12.467	15.573	1.182	1.023	0.752	2.957	3.400	19%	87%
Samar Gewog, Haa	2.846	7.920	10.766	1.277	0.003	0.955	2.235	2.320	21%	96%
Uesu Gewog, Haa	2.994	7.387	10.381	1.400	4.228	0.058	5.686	6.400	55%	89%
Gakidling Gewog, Haa	2.937	11.994	14.931	1.515	0.724	0.291	2.530	4.642	17%	55%
Dzongkhag Administration, Paro	716.274	261.347	977.621	370.952	75.529	10.908	457.389	482.906	47%	95%
Dopsharri Gewog, Paro	3.219	11.146	14.365	1.479	0.787	0.065	2.331	4.080	16%	57%
Dokar Gewog, Paro	3.220	11.596	14.816	1.475	5.512	0.469	7.456	12.035	50%	62%
Doteng Gewog, Paro	3.348	6.470	9.818	1.516	2.152	0.271	3.939	3.963	40%	99%
Hoogrel Gewog, Paro	3.157	2.741	5.898	1.092	0.271	0.184	1.547	1.499	26%	103%
Lamgang Gewog, Paro	3.335	15.883	19.218	1.528	1.295	0.205	3.028	5.968	16%	51%
Loongnyi Gewog, Paro	3.147	11.643	14.790	1.453	0.100	0.424	1.977	4.083	13%	48%
Nagya Gewog, Paro	3.642	17.589	21.231	1.759	1.869	0.775	4.403	5.404	21%	81%
Sharpa Gewog, Paro	3.152	17.789	20.941	1.483	2.874	0.040	4.397	5.683	21%	77%
Tsento Gewog, Paro	3.049	17.217	20.266	1.370	2.369	0.080	3.819	6.505	19%	59%

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AGENCY	REVISED BUDGET (RB)			EXPENDITURE (including advance)				RELEASE	Expdt. as % of RB	Expdt. as % of release
	CURRENT	CAPITAL	TOTAL	CURRENT	CAPITAL	OUTSTANDING ADVANCE	TOTAL			
Wangchang Gewog, Paro	3.406	15.483	18.889	1.685	3.762	1.333	6.780	8.265	36%	82%
Dzongkhag Administration, Samtse	925.524	600.963	1,526.487	500.504	135.797	69.773	706.074	769.401	46%	92%
Norgaygang Gewog, Samtse	3.742	30.225	33.967	1.664	4.281	3.676	9.621	13.107	28%	73%
Pemaling	3.191	19.108	22.299	1.376	8.394	2.424	12.194	11.164	55%	109%
Sangngachhoeling Gewog, Samtse	3.176	18.793	21.969	1.343	3.565	1.181	6.089	6.426	28%	95%
Norboogang	3.130	18.328	21.458	1.405	6.928	2.248	10.581	10.513	49%	101%
Duenchukha Gewog, Samtse	3.539	18.236	21.775	1.921	6.915	1.060	9.896	11.400	45%	87%
Dophoogchen Gewog, Samtse	3.170	27.089	30.259	1.795	15.032	1.308	18.135	20.935	60%	87%
Doongtoed Gewog, Samtse	3.899	11.067	14.966	1.477	5.749	0.035	7.261	9.010	49%	81%
Yoeseltse Gewog, Samtse	3.231	18.659	21.890	1.288	4.787	0.992	7.067	7.912	32%	89%
Namgaychhoeling Gewog, Samtse	3.177	21.679	24.856	1.357	3.542	4.329	9.228	10.870	37%	85%
Tendruk Gewog, Samtse	3.154	27.018	30.172	1.382	1.560	2.221	5.163	8.085	17%	64%
Ugyentse Gewog, Samtse	3.216	8.503	11.719	1.422	3.785	0.334	5.541	7.010	47%	79%
Phuentshogpelri Gewog, Samtse	4.021	25.949	29.970	1.977	5.093	0.746	7.816	8.045	26%	97%
Samtse Gewog, Samtse	3.110	22.526	25.636	1.412	0.620	3.334	5.366	8.475	21%	63%
Tashichhoeling Gewog, Samtse	3.014	17.311	20.325	1.321	4.053	0.882	6.256	9.333	31%	67%
Tading Gewog, Samtse	3.139	32.118	35.257	1.217	3.091	1.825	6.133	7.299	17%	84%
Dzongkhag Administration, Tsirang	478.741	321.722	800.463	246.622	43.607	38.383	328.612	352.656	41%	93%
Patshaling Gewog, Tsirang	3.013	9.083	12.096	1.335	1.355	0.549	3.239	3.327	27%	97%
Doonglagang Gewog, Tsirang	3.422	11.324	14.746	1.386	7.235	0.000	8.621	7.497	58%	115%
Barshong Gewog, Tsirang	3.395	10.020	13.415	1.360	4.688	0.184	6.232	6.281	46%	99%
Gosarling Gewog, Tsirang	2.999	10.532	13.531	1.403	1.083	0.455	2.941	3.883	22%	76%

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	CURRENT	CAPITAL	TOTAL	CURRENT	CAPITAL	OUTSTANDING ADVANCE	TOTAL			
Rangthangling Gewog, Tsirang	2.994	11.780	14.774	1.350	1.081	0.248	2.679	3.128	18%	86%
Kilkhorthang Gewog, Tsirang	3.100	13.249	16.349	1.372	5.389	0.131	6.892	7.132	42%	97%
Mendrelgang Gewog, Tsirang	3.330	9.984	13.314	1.500	0.472	1.463	3.435	3.435	26%	100%
Sergithang	3.620	11.117	14.737	1.412	5.481	0.052	6.945	7.094	47%	98%
Pungtenchu Gewog, Tsirang	3.362	10.475	13.837	1.581	5.550	0.020	7.151	8.416	52%	85%
Semjong Gewog, Tsirang	3.257	8.962	12.219	1.507	0.887		2.394	4.189	20%	57%
Tsholingkhar Gewog, Tsirang	3.129	12.325	15.454	1.401	2.478	0.035	3.914	4.523	25%	87%
Tsirangtoed Gewog, Tsirang	3.523	11.201	14.724	1.484	0.581	0.030	2.095	2.620	14%	80%
Dzongkhag Administration, Dagana	501.718	469.306	971.024	255.241	74.069	210.422	539.732	585.296	56%	92%
Dorona Gewog, Dagana	3.234	9.375	12.609	1.591	0.230	0.428	2.249	3.041	18%	74%
Drukjeygang Gewog, Dagana	3.592	17.079	20.671	1.825	4.196	0.327	6.348	7.271	31%	87%
Gesarling Gewog, Dagana	3.181	8.350	11.531	1.136	3.161	0.629	4.926	8.956	43%	55%
Gozhi Gewog, Dagana	3.128	12.382	15.510	1.619	4.209	0.132	5.960	7.012	38%	85%
Karna Gewog, Dagana	2.720	15.896	18.616	1.224	3.132	1.082	5.438	7.207	29%	75%
Khebisa Gewog, Dagana	3.249	15.331	18.580	1.502	0.474	0.036	2.012	3.292	11%	61%
Lagyab Gewog, Dagana	3.590	7.459	11.049	1.394	1.826	0.350	3.570	4.536	32%	79%
Tashiding Gewog, Dagana	3.071	13.717	16.788	1.459	2.582	1.128	5.169	7.362	31%	70%
Tsendagang Gewog, Dagana	3.075	12.459	15.534	1.497	5.346	0.731	7.574	10.149	49%	75%
Tsangkha Gewog, Dagana	5.042	10.430	15.472	3.389	2.010	0.008	5.407	7.857	35%	69%
Tseza Gewog, Dagana	2.843	8.999	11.842	1.168	1.849	1.292	4.309	5.397	36%	80%
Karmaling Gewog, Dagana	3.109	8.398	11.507	1.603	0.672	1.287	3.562	3.582	31%	99%
Lhamoizingkha Gewog, Dagana	3.072	13.039	16.111	1.444	1.930	0.990	4.364	7.136	27%	61%
Nichula Gewog, Dagana	3.171	9.479	12.650	1.540	0.759	0.405	2.704	6.053	21%	45%
Dzongkhag Administration, Punakha	589.285	318.888	908.173	296.678	73.839	40.891	411.408	443.973	45%	93%

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Chhuboog Gewog, Punakha	3.145	12.289	15.434	1.422	4.070	0.023	5.515	5.662	36%	97%
Goenshari Gewog, Punakha	3.104	8.279	11.383	1.284	1.403	1.038	3.725	5.119	33%	73%
Guma Gewog, Punakha	3.156	16.118	19.274	1.428	1.060	0.386	2.874	5.180	15%	55%
Kabisa Gewog, Punakha	3.302	11.631	14.933	1.450	1.316	0.320	3.086	3.273	21%	94%
Lingmukha Gewog, Punakha	3.356	6.749	10.105	1.415	1.980	0.221	3.616	3.927	36%	92%
Shelnga-Bjemi Gewog, Punakha	3.412	9.347	12.759	1.418	0.534	0.733	2.685	3.104	21%	87%
Talog Gewog, Punakha	3.457	9.038	12.495	1.513	1.124	0.760	3.397	4.259	27%	80%
Toedwang Gewog, Punakha	3.692	8.468	12.160	1.608	1.342	0.020	2.970	3.012	24%	99%
Dzomi Gewog, Punakha	3.257	10.247	13.504	1.539	2.403	0.793	4.735	6.217	35%	76%
Barp Gewog, Punakha	3.180	15.430	18.610	1.401	1.350		2.751	2.797	15%	98%
Toepaisa Gewog, Punakha	3.296	11.689	14.985	1.965	0.106	1.839	3.910	4.277	26%	91%
Dzongkhag Administration, Wangdue Phodrang	647.315	477.455	1,124.770	347.783	65.670	49.961	463.414	582.323	41%	80%
Bjednag Gewog, Wangdue Phodrang	3.099	11.665	14.764	1.428	0.011	1.074	2.513	3.564	17%	71%
Dangchhu Gewog, Wangdue Phodrang	3.636	9.106	12.742	1.132	0.101	0.588	1.821	3.697	14%	49%
Darkar Gewog, Wangdue Phodrang	3.162	14.055	17.217	1.437	0.275	0.005	1.717	2.474	10%	69%
Gangteng Gewog, Wangdue Phodrang	3.445	10.976	14.421	1.452	0.783	0.662	2.897	3.689	20%	79%
Gasetshogongm Gewog, Wangdue Phodrang	3.331	13.617	16.948	1.247	0.075		1.322	2.372	8%	56%
Gasetshowogm Gewog, Wangdue Phodrang	3.343	4.967	8.310	1.227	0.203	0.169	1.599	2.460	19%	65%
Kazhi Gewog, Wangdue Phodrang	3.239	11.134	14.373	1.326	0.197	1.187	2.710	3.077	19%	88%
Nahi Gewog, Wangdue Phodrang	3.517	6.791	10.308	1.518		0.011	1.529	2.600	15%	59%

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Nyishog Gewog, Wangdue Phodrang	3.543	11.559	15.102	1.615	0.759	0.650	3.024	4.724	20%	64%
Phangyuel Gewog, Wangdue Phodrang	3.096	7.132	10.228	1.390	1.119	0.020	2.529	2.698	25%	94%
Phobji Gewog, Wangdue Phodrang	3.588	10.885	14.473	1.441	0.035	0.139	1.615	3.612	11%	45%
Ruebisa Gewog, Wangdue Phodang	3.472	10.766	14.238	1.602	1.006	0.433	3.041	3.993	21%	76%
Saephoog Gewog, Wangdue Phodrang	3.100	10.062	13.162	1.247			1.247	1.500	9%	83%
Athang Gewog, Wangdue Phodrang	3.257	10.406	13.663	1.416	0.736	0.667	2.819	3.015	21%	93%
Thedtsho Gewog, Wangdue Phodrang	3.127	19.595	22.722	1.393	0.836	1.215	3.444	3.687	15%	93%
Dzongkhag Administration, Bumthang	359.266	75.129	434.395	190.472	11.312	3.705	205.489	222.551	47%	92%
Chhoekhor Gewog, Bumthang	3.127	20.094	23.221	1.494	2.337	1.723	5.554	5.559	24%	100%
Chhumig Gewog, Bumthang	3.070	12.144	15.214	1.436	2.717	0.279	4.432	4.494	29%	99%
Tang Gewog, Bumthang	3.662	11.419	15.081	1.468	1.472	0.205	3.145	4.342	21%	72%
Ura Gewog, Bumthang	3.203	8.610	11.813	1.297	0.079	1.131	2.507	4.001	21%	63%
Dzongkhag Administration, Sarpang	571.755	581.335	1,153.090	290.820	99.361	16.369	406.550	481.523	35%	84%
Samtenling Gewog, Sarpang	3.174	12.557	15.731	1.576	4.844	0.250	6.670	8.235	42%	81%
Chhuzaggang Gewog, Sarpang	3.395	13.810	17.205	1.395	1.199	0.846	3.440	3.840	20%	90%
Dekidlng Gewog, Sarpang	3.145	21.506	24.651	1.449	5.948	0.351	7.748	8.555	31%	91%
Chhudzom Gewog, Sarpang	4.494	18.859	23.353	1.362	4.203	0.300	5.865	8.319	25%	71%
Taraythang Gewog, Sarpang	3.445	4.180	7.625	1.216	1.380	0.413	3.009	3.456	39%	87%
Gelegphu Gewog, Sarpang	3.108	16.967	20.075	1.471	3.247	0.627	5.345	5.478	27%	98%
Gakidling Gewog, Sarpang	3.083	17.834	20.917	1.451	1.901	0.500	3.852	7.265	18%	53%



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Jigmedchhoeling Gewog, Sarpang	3.419	23.220	26.639	1.556	1.916	0.512	3.984	6.932	15%	57%
Umling Gewog, Sarpang	3.521	8.983	12.504	1.806	2.552	0.358	4.716	5.557	38%	85%
Senggey Gewog, Sarpang	3.556	10.152	13.708	1.699	1.287	0.134	3.120	6.663	23%	47%
Shompangkha Gewog, Sarpang	3.144	6.813	9.957	1.474	0.215	0.393	2.082	2.845	21%	73%
Serzhong Gewog, Sarpang	3.443	9.413	12.856	1.565	4.323	0.057	5.945	7.047	46%	84%
Dzongkhag Administration, Zhemgang	498.204	331.253	829.457	239.935	62.107	69.070	371.112	463.411	45%	80%
Bardo Gewog, Zhemgang	4.008	19.051	23.059	1.635	14.118	0.270	16.023	20.359	69%	79%
Bjoka Gewog, Zhemgang	4.096	12.186	16.282	1.449	5.040		6.489	6.704	40%	97%
Nangkor Gewog, Zhemgang	4.361	16.880	21.241	2.086	5.112	0.100	7.298	8.325	34%	88%
Ngangla Gewog, Zhemgang	3.004	15.658	18.662	1.494	4.498	0.107	6.099	7.956	33%	77%
Phangkhar Gewog, Zhemgang	3.032	12.561	15.593	1.480	8.617		10.097	13.047	65%	77%
Shingkhar Gewog, Zhemgang	3.411	14.789	18.200	1.430	3.741	0.165	5.336	6.765	29%	79%
Trong Gewog, Zhemgang	3.180	15.714	18.894	1.567	9.065	0.250	10.882	12.578	58%	87%
Goshing Gewog, Zhemgang	3.311	14.596	17.907	1.463	3.995	0.850	6.308	8.996	35%	70%
Dzongkhag Administration, Trongsa	333.530	262.203	595.733	166.436	54.790	33.891	255.117	301.766	43%	85%
Draagteng Gewog, Trongsa	2.977	17.696	20.673	1.384	1.902	2.348	5.634	5.767	27%	98%
Korpoog Gewog, Trongsa	3.718	8.245	11.963	1.511	0.551	0.484	2.546	3.955	21%	64%
Langthil Gewog, Trongsa	4.523	18.742	23.265	1.518	0.847	2.356	4.721	5.833	20%	81%
Nubi Gewog, Trongsa	4.343	18.316	22.659	1.558	6.459	0.897	8.914	10.262	39%	87%
Tangsibji Gewog, Trongsa	2.984	10.054	13.038	1.547	1.479	3.798	6.824	6.690	52%	102%
Dzongkhag Administration, Lhuentse	353.189	450.824	804.013	173.012	85.181	12.425	270.618	271.564	34%	100%
Gangzur Gewog, Lhuentse	3.042	17.183	20.225	1.387	0.523	0.034	1.944	2.346	10%	83%

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Jarey Gewog, Lhuentse	3.748	9.924	13.672	1.607	2.761	-0.132	4.236	6.025	31%	70%
Khoma Gewog, Lhuentse	3.159	14.350	17.509	1.374	6.460	0.023	7.857	9.000	45%	87%
Kurtoed Gewog, Lhuentse	3.415	7.326	10.741	1.399	0.222	0.020	1.641	2.971	15%	55%
Minjey Gewog, Lhuentse	3.255	10.041	13.296	1.559	0.233	0.047	1.839	2.700	14%	68%
Maenbi Gewog, Lhuentse	3.106	13.883	16.989	1.443	1.692	0.849	3.984	6.434	23%	62%
Maedtsho Gewog, Lhuentse	3.801	9.179	12.980	1.630	1.274	0.085	2.989	3.061	23%	98%
Tsaenkhar Gewog, Lhuentse	3.031	16.544	19.575	1.539	2.813	0.174	4.526	5.123	23%	88%
Dzongkhag Administration, Mongar	711.695	520.390	1,232.085	367.374	70.469	57.032	494.875	529.956	40%	93%
Balam Gewog, Mongar	3.456	7.561	11.017	1.768	1.697	0.183	3.648	4.672	33%	78%
Chhaling Gewog, Mongar	3.206	13.888	17.094	1.324	2.115	1.324	4.763	6.758	28%	70%
Chagsakhar Gewog, Mongar	3.446	11.173	14.619	1.404	1.990	0.869	4.263	6.414	29%	66%
Dramedtse Gewog, Mongar	3.606	15.494	19.100	1.674	5.532	0.003	7.209	7.374	38%	98%
Drepoong Gewog, Mongar	3.631	10.453	14.084	1.289	0.608	0.967	2.864	4.945	20%	58%
Gongdue Gewog, Mongar	3.395	13.472	16.867	1.191	0.398	2.233	3.822	5.697	23%	67%
Jurmed Gewog, Mongar	3.573	13.741	17.314	1.470	0.093	0.022	1.585	2.469	9%	64%
Kengkhar Gewog, Mongar	4.136	14.098	18.234	1.701	4.459	1.767	7.927	9.162	43%	87%
Monggar Gewog, Mongar	3.296	21.677	24.973	1.511	0.050	0.514	2.075	2.081	8%	100%
Ngatshang Gewog, Mongar	3.191	10.723	13.914	1.668	1.183	0.470	3.321	4.753	24%	70%
Saleng Gewog, Mongar	3.181	13.794	16.975	1.520	0.011	0.930	2.461	2.737	14%	90%
Sherimuhung Gewog, Mongar	3.550	15.496	19.046	1.658	1.143	0.026	2.827	3.147	15%	90%
Silambi Gewog, Mongar	4.957	12.370	17.327	3.019	4.308	0.942	8.269	9.853	48%	84%
Thangrong Gewog, Mongar	3.701	12.891	16.592	1.508	2.896	0.234	4.638	7.047	28%	66%
Tsakaling Gewog, Mongar	3.398	13.754	17.152	1.336	0.141	0.096	1.573	2.905	9%	54%
Tsamang Gewog, Mongar	3.678	10.307	13.985	1.538	1.092	1.330	3.960	4.383	28%	90%

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AGENCY	REVISED BUDGET (RB)			EXPENDITURE (including advance)				RELEASE	Expdt. as % of RB	Expdt. as % of release
	CURRENT	CAPITAL	TOTAL	CURRENT	CAPITAL	OUTSTANDING ADVANCE	TOTAL			
Narang Gewog, Mongar	3.639	11.342	14.981	1.692	3.319	0.048	5.059	5.299	34%	95%
Dzongkhag Administration, Pema Gatshel	502.842	448.534	951.376	255.874	107.418	47.777	411.069	466.848	43%	88%
Chongshing Gewog, Pema Gatshel	3.539	9.972	13.511	1.565	1.067	0.015	2.647	3.280	20%	81%
Chhimoong Gewog, Pema Gatshel	3.890	8.969	12.859	1.423	1.532	0.673	3.628	4.104	28%	88%
Dungmaed Gewog, Pema Gatshel	3.164	10.791	13.955	1.484	1.252	0.117	2.853	4.303	20%	66%
Khar Gewog, Pema Gatshel	3.463	10.792	14.255	1.381	2.120	0.299	3.800	6.028	27%	63%
Shumar Gewog, Pema Gatshel	3.049	15.541	18.590	1.566	2.536	0.603	4.705	4.904	25%	96%
Yurung Gewog, Pema Gatshel	3.649	9.530	13.179	1.617	2.949	0.286	4.852	5.420	37%	90%
Zobel Gewog, Pema Gatshel	2.960	11.806	14.766	1.389	1.815	0.852	4.056	5.594	27%	72%
Dechhenling Gewog, Pema Gatshel	3.954	18.539	22.493	1.639	4.439	0.221	6.299	10.459	28%	60%
Norboogang Gewog, Pema Gatshel	3.048	14.754	17.802	1.636	0.651	0.075	2.362	6.565	13%	36%
Nanong Gewog, Pema Gatshel	3.923	13.996	17.919	1.864	2.731	0.000	4.595	4.180	26%	110%
Chhoekhorling Gewog, Pema Gatshel	3.773	7.736	11.509	1.628	1.095	0.040	2.763	5.171	24%	53%
Dzongkhag Administration, Samdrup	568.994	384.867	953.861	295.357	70.123	12.199	377.679	392.398	40%	96%
Phuentshothang Gewog, Samdrup Jongkhar	3.393	16.671	20.064	1.655	3.295		4.950	4.971	25%	100%
Pemathang Gewog, Samdrup Jongkhar	3.215	9.696	12.911	1.342	0.411		1.753	1.644	14%	107%
Gomdar Gewog, Samdrup Jongkhar	3.353	20.246	23.599	1.467	4.979	0.193	6.639	12.521	28%	53%
Wangphoog Gewog, Samdrup Jongkhar	3.502	16.784	20.286	1.608	3.645	0.296	5.549	11.280	27%	49%

AGENCY	REVISED BUDGET (RB)			EXPENDITURE (including advance)				RELEASE	Expdt. as % of RB	Expdt. as % of release
	CURRENT	CAPITAL	TOTAL	CURRENT	CAPITAL	OUTSTANDING ADVANCE	TOTAL			
Langchenphu Gewog, Samdrup Jongkhar	3.053	7.941	10.994	1.565	4.836	0.019	6.420	8.801	58%	73%
Lauri Gewog, Samdrup Jongkhar	4.126	25.331	29.457	1.469	7.075	1.016	9.560	10.170	32%	94%
Martshala Gewog, Samdrup Jongkhar	3.590	16.711	20.301	1.569	0.793	0.045	2.407	2.638	12%	91%
Dewathang Gewog, Samdrup Jongkhar	3.078	12.703	15.781	1.447	2.969	0.243	4.659	5.359	30%	87%
Orong Gewog, Samdrup Jongkhar	3.458	15.548	19.006	1.484	0.237		1.721	2.080	9%	83%
Samrang Gewog, Samdrup Jongkhar	2.938	4.384	7.322	1.254	0.417	0.220	1.891	2.173	26%	87%
Serthig Gewog, Samdrup Jongkhar	3.876	14.394	18.270	1.399	6.196	0.047	7.642	8.716	42%	88%
Dzongkhag Administration, Trashigang	993.725	610.561	1,604.286	504.010	78.478	26.195	608.683	668.363	38%	91%
Bartsham Gewog, Trashigang	3.934	11.341	15.275	1.525	1.799	1.877	5.201	5.620	34%	93%
Bidoong Gewog, Trashigang	3.551	9.473	13.024	1.462	1.285	0.642	3.389	4.678	26%	72%
Kanglung Gewog, Trashigang	3.083	20.437	23.520	1.435	6.352	2.391	10.178	12.984	43%	78%
Kangpara Gewog, Trashigang	4.175	15.615	19.790	2.022	2.970	0.015	5.007	5.480	25%	91%
Khaling Gewog, Trashigang	3.354	15.067	18.421	1.564	6.858	0.360	8.782	10.433	48%	84%
Lumang Gewog, Trashigang	3.657	22.374	26.031	1.740	5.757	1.340	8.837	11.579	34%	76%
Merag Gewog, Trashigang	4.239	15.195	19.434	1.453	2.950	1.202	5.605	7.862	29%	71%
Yangnyer Gewog, Trashigang	3.784	14.992	18.776	1.823	5.396	1.145	8.364	9.741	45%	86%
Phongmed Gewog, Trashigang	3.421	15.564	18.985	1.674	3.378	0.248	5.300	7.947	28%	67%
Radhi Gewog, Trashigang	3.242	15.445	18.687	1.522	1.089	0.972	3.583	4.363	19%	82%
Sagteng Gewog, Trashigang	4.624	26.702	31.326	2.200	4.716	0.298	7.214	8.266	23%	87%
Samkhar Gewog, Trashigang	3.417	15.843	19.260	1.614	5.447	0.294	7.355	7.730	38%	95%

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AGENCY	REVISED BUDGET (RB)			EXPENDITURE (including advance)				RELEASE	Expdt. as % of RB	Expdt. as % of release
	CURRENT	CAPITAL	TOTAL	CURRENT	CAPITAL	OUTSTANDING ADVANCE	TOTAL			
Shongphoog Gewog, Trashigang	3.227	14.176	17.403	1.574	3.161	0.500	5.235	8.874	30%	59%
Thrimshing Gewog, Trashigang	3.555	12.274	15.829	1.753	1.748	0.604	4.105	5.020	26%	82%
Udzorong Gewog, Trashigang	3.907	15.982	19.889	1.577	3.072	0.408	5.057	7.111	25%	71%
Dzongkhag Administration, Thimphu	332.505	144.062	476.567	173.566	59.398	10.205	243.169	266.413	51%	91%
Soe Gewog, Thimphu	3.319	3.813	7.132	1.472	0.064	0.150	1.686	1.700	24%	99%
Chang Gewog, Thimphu	3.088	16.080	19.168	1.319	2.281	0.317	3.917	4.780	20%	82%
Darkarla Gewog, Thimphu	3.250	8.344	11.594	1.374	0.748	1.472	3.594	3.600	31%	100%
Genyen Gewog, Thimphu	3.987	5.746	9.733	1.500	0.820	0.374	2.694	2.916	28%	92%
Kawang Gewog, Thimphu	3.309	18.533	21.842	1.508	4.201	1.383	7.092	10.360	32%	68%
Lingzhi Gewog, Thimphu	3.214	6.105	9.319	1.664	1.615	1.246	4.525	5.635	49%	80%
Maedwang Gewog, Thimphu	4.047	17.508	21.555	1.665	6.096	0.452	8.213	14.479	38%	57%
Naro Gewog, Thimphu	4.287	4.202	8.489	1.661	0.902	0.492	3.055	4.100	36%	75%
Dzongkhag Administration, Gasa	147.316	203.658	350.974	75.395	73.145	4.718	153.258	262.038	44%	58%
Khamaed Gewog, Gasa	3.133	4.835	7.968	1.619	1.104	0.255	2.978	5.543	37%	54%
Khatoed Gewog, Gasa	3.153	4.035	7.188	1.455	0.790	0.709	2.954	4.556	41%	65%
Laya Gewog, Gasa	4.040	15.742	19.782	2.118	3.229	0.303	5.650	7.745	29%	73%
Lunana Gewog, Gasa	3.307	13.101	16.408	1.524	1.234	0.290	3.048	5.052	19%	60%
Dzongkhag Administration, Trashy Yangtse	424.962	202.363	627.325	220.128	15.113	42.844	278.085	284.559	44%	98%
Boomdeling Gewog, Trashy Yangtse	3.208	19.676	22.884	1.431	1.452	0.540	3.423	4.732	15%	72%
Jamkhar Gewog, Trashy Yangtse	3.293	8.278	11.571	1.460	4.927	0.000	6.387	7.985	55%	80%
Khamdang Gewog, Trashy Yangtse	3.429	20.988	24.417	1.662	11.520	0.676	13.858	17.041	57%	81%

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	CURRENT	CAPITAL	TOTAL	CURRENT	CAPITAL	OUTSTANDING ADVANCE	TOTAL			
Ramjar Gewog, Trashi Yangtse	3.520	10.875	14.395	1.364	1.857	0.250	3.471	2.206	24%	157%
Toedtsho Gewog, Trashi Yangtse	3.429	14.586	18.015	1.645	0.379	0.025	2.049	2.830	11%	72%
Tongmizhangsa Gewog, Trashi Yangtse	3.430	10.992	14.422	1.469	1.343	1.418	4.230	4.244	29%	100%
Yalang Gewog, Trashi Yangtse	3.509	15.196	18.705	1.560	1.376	0.845	3.781	4.023	20%	94%
Yangtse Gewog, Trashi Yangtse	3.072	15.659	18.731	1.580	6.446	4.772	12.798	11.250	68%	114%
Thimphu Thromde	1,015.997	593.415	1,609.412	495.596	445.569	6.153	947.318	1,031.177	59%	92%
Phuentsholing Thromde	275.897	493.285	769.182	148.693	120.119	33.241	302.053	306.002	39%	99%
Gelegphu Thromde	172.739	236.108	408.847	84.974	41.676	10.165	136.815	133.980	33%	102%
Samdrupjongkhar Thromde	127.790	170.489	298.279	58.757	36.530	1.997	97.284	128.988	33%	75%
<b>TOTAL</b>	<b>36,516.872</b>	<b>41,833.068</b>	<b>78,349.940</b>	<b>16,845.900</b>	<b>9,902.499</b>	<b>4,358.579</b>	<b>31,106.978</b>	<b>34,775.196</b>	<b>40%</b>	<b>89%</b>