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1. Introduction

The Department of National Budget (DNB), Ministry of Finance is pleased to issue the Second Quarter Budget Performance Report for the FY 2020-21 ending 31 December 2020.

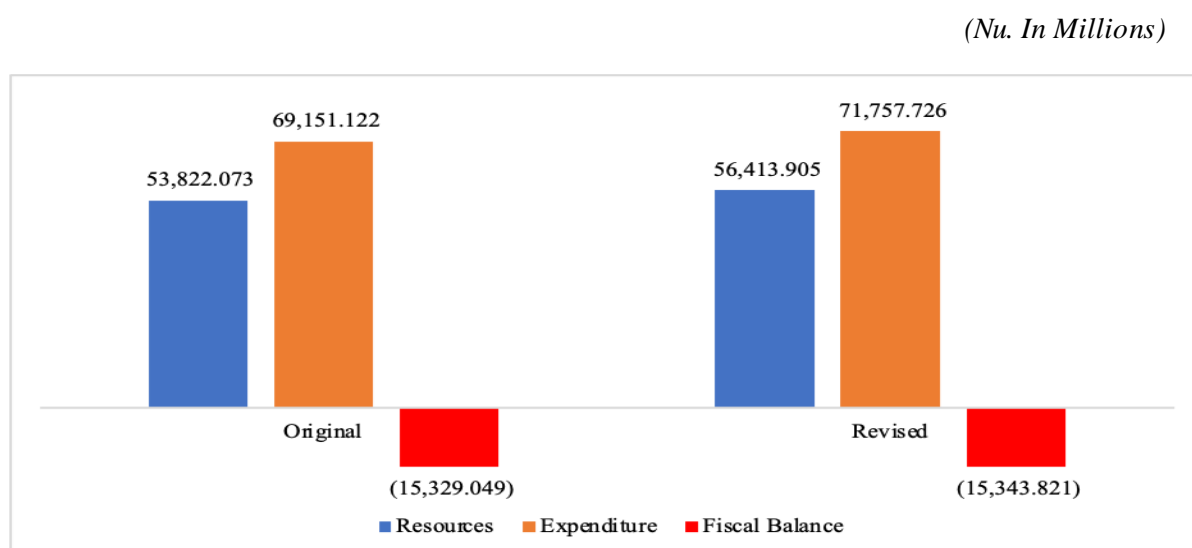
The second quarter budget performance report has been developed in collaboration with the technical team from the World Bank. The report is more comprehensive, provides explanations to the variations from the originals and is presented in line with the Annual National Budget Report.

The report highlights the budget performance for the second quarter including domestic revenue and grants realized and loans contracted to finance the fiscal deficit. Through this report, the DNB seeks to inform the Government, citizen and other relevant stakeholders on the performance of budget.

2. The Government's Budget

The resources and expenditure have increased by 1 per cent each from the original budget in the FY 2020-21. The summary of total resources, expenditure and fiscal balance of the revised budget as compared to the original estimates is shown in Figure 1. The increase is due to the incorporation of donor supports of Nu.2,606.604 million. The details of donor incorporation are shown in Table 1. The fiscal balance as a share of GDP has increased from 7.36 per cent to 7.37 per cent at the end of the second quarter due to the incorporation of loan funded programs and activities.

FIGURE 1: BUDGET, EXPENDITURE & FISCAL BALANCE



Source: DNB & DPA

TABLE 1: SUPPLEMENTARY INCORPORATION UNDER DONOR DURING THE SECOND QUARTER

(Nu. In Millions)

Sl. No.	Name of Donor	Amount
1	ADB	184.147
2	EU	933.416
3	AUSTRIAN	66.506
4	GFATM	37.643
5	GoI	1,119.96
6	UN AGENCIES	128.99
7	WHO	112.286
8	OTHERS (WWF, EIS, ECF, IDA, KOICA, FAO, US AID etc.)	5.749
9	Other receipts (BTSEC, USF and private donation)	3.135
10	Loan incorporation (W/Bank IDA)	14.772
TOTAL		2,606.604

Source: DNB

2.1.Current and Capital Expenditures

Table 2 depicts the details of change in current and capital expenditures against the original estimates. The capital expenditure has increased by 7.26 per cent while current expenditure has decreased by 0.08 per cent. The increase in the capital expenditure is due to the incorporation of Nu. 2,606.604 million funded by donor agencies and the decrease in the current expenditure is mainly due to apportionment of the current budget to capital as permissible under the provisions of Financial Rules and Regulations 2016.

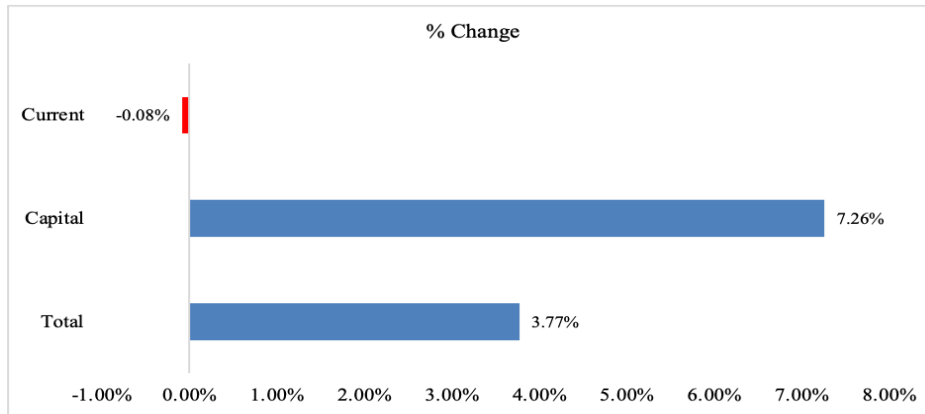
TABLE 2: ORIGINAL VS REVISED BUDGET FOR FY 2020-21

(Nu. In Millions)

	Original Estimates	Revised	% Change
Current	32,900.000	32,874.619	-0.08%
Capital	36,251.122	38,883.107	7.26%
Total	69,151.122	71,757.726	3.77%

Source: DNB

FIGURE 2: PERCENTAGE CHANGE IN THE REVISED AGAINST ORIGINAL ESTIMATES



Source: DNB

3. Summary of Actual Resource, Release and Expenditure

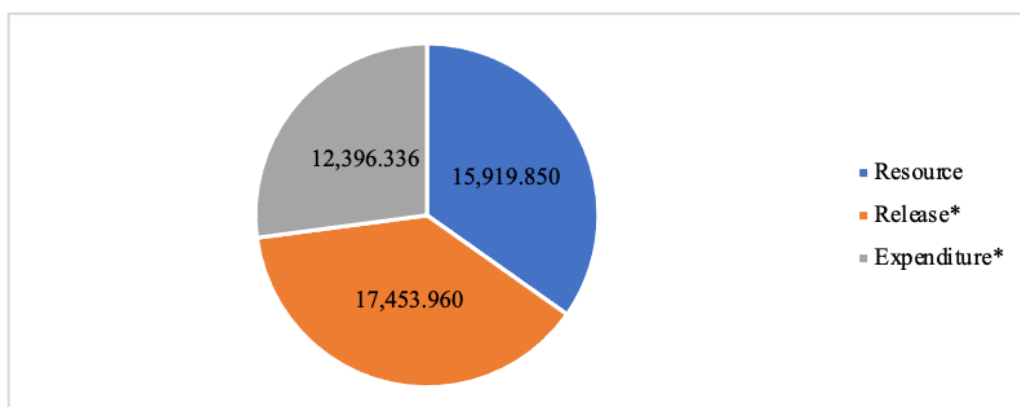
This section narrates the position of resource, release and expenditure as well as year-on-year comparison of the fiscal position for the first half of the two FYs.

3.1.Realized resource, release and expenditure

The following Figure 3 illustrates actual resources realized, budget released, and expenditure incurred during the second quarter. The receipt during the quarter was less than the release, and the gap was financed through internal borrowing (issuance of treasury bills). However, the actual expenditure reported is 78 per cent against the resource and 71 per cent against the release.

FIGURE 3: ACTUAL RESOURCE, RELEASE AND EXPENDITURE

(Nu.In Millions)



*Includes lending and repayment.

Source: DPA

3.2. Fiscal Summary for the first half of two FYs

Table 3 illustrates the year-on-year comparison of the fiscal summary for the first half of the two FYs. During FY 2020-21, the total resources have increased by 6 per cent as compared to FY 2019-20 for the same period. In contrary, the total expenditure has decreased by 9 percent in the first half of FY 2020-21 as compared to FY 2019-20 during the same period. A comparison between the first half of the two FYs is further substantiated in Figure 4.

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

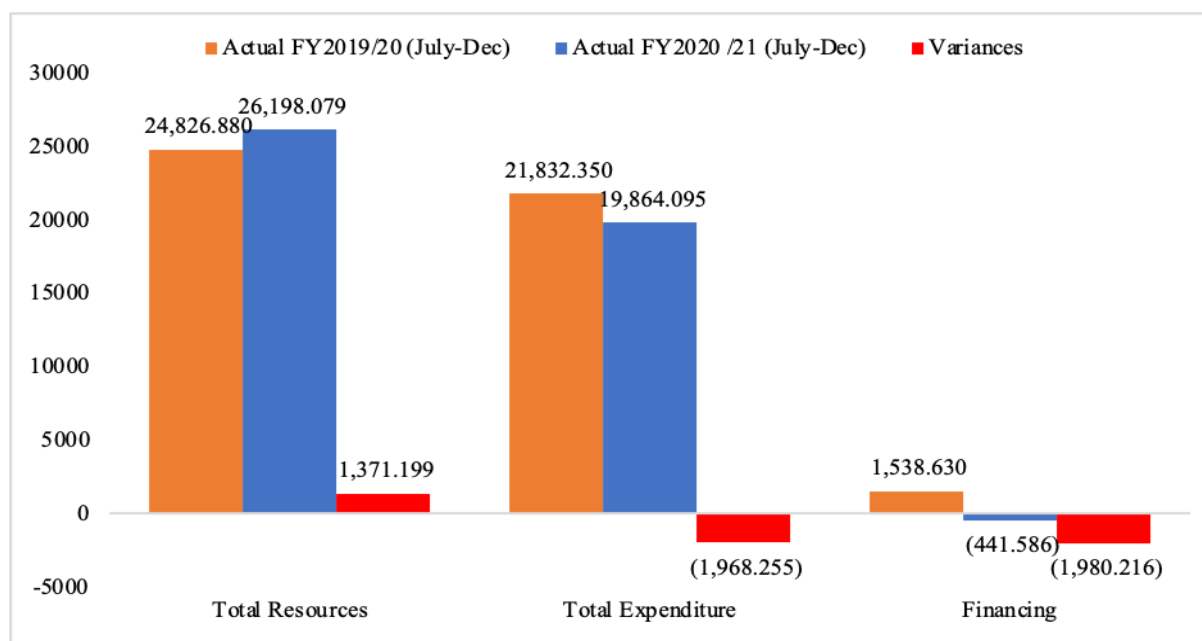
(Nu. In Millions)

Particulars	Actual FY2019/20	Revised Budget FY2020/21	Actual FY2019/20 (July- Dec) (A)	Actual FY2020 /21 (July- Dec) (B)	Year-on-year change in %
Total Resources	54,603.755	56,413.905	24,826.880	26,198.079	6%
1.Domestic Receipts	36,218.876	33,189.390	17,623.400	18,765.274	6%
2.Other Receipts	1,959.129	492.968	-	210.193	-
3.Grants	16,425.750	22,731.550	7,203.480	7,222.612	0%
Total Expenditure	55,070.172	71,757.726	21,832.350	19,864.095	-9%
1.Current	33,023.266	32,874.619	15,720.170	13,687.864	-13%
2.Capital	22,046.907	38,883.107	6,112.180	6,176.231	1%
Overall Balance	(466.417)	(15,343.821)	2,994.530	6,333.984	112%
Financing					
Net Lending	729.250	766.166	432.480	(47.550)	-111%
Principle recoveries	875.785	2,531.065	432.480	502.950	16%
Less: Lending	146.535	1,764.899	-	550.500	-
Net external borrowing	3,527.087	987.426	1,594.812	1,200.804	-25%
Project-tied borrowing	910.970	2,409.517	181.800	701.086	286%
Program borrowing	4,392.300	2,190.000	2,128.800	1,441.465	-32%
Less: Repayment	1,776.183	3,612.091	715.788	941.760	32%
Net internal borrowing	(870.872)	(13,590.229)	(488.662)	(1,594.841)	226%
Internal Borrowing	(859.469)	13,602.498	(488.662)	(1,594.841)	226%
Less: Repayment	11.403	12.269	-	-	0%

Sources: DRC, DPA, DNB & DMEA

FIGURE 4: RESOURCE, EXPENDITURE AND FINANCING PERFORMANCES OF FIRST HALF OF FY 2019-20 AND 2020-21

(Nu. In Millions)



Source: DRC, DPA, DNB & DMEA

3.3.Resources Vs Revenue Performance

Table 4 illustrates performance of resources realized against estimates (approved budget) for the FY. The total resource realized during the second quarter is 26 per cent against the estimates which has increased by 23 per cent from the first quarter. The increase in the resource realized as compared to the first quarter is mainly because of the increase in non-tax, project tied grants, other receipts and external borrowings. The total resource realized as of 31 December amounts to 48 per cent of the approved budget.

TABLE 4: SUMMARY OF RESOURCES AS OF 31 DECEMBER 2020

(Nu. In Millions)

Type of Resource	Approved Budget for FY 2020-21	Realized			Total realized as a % of approved budget*
		Q1	Q2	Total (Q1+Q2)	
Domestic Receipts	33,189.392	8,246.240	10,519.034	18,765.274	57%
Tax	20,569.603	6,596.990	4,106.800	10,703.790	52%
Non-Tax	12,619.789	1,649.250	6,412.234	8,061.484	64%

Grants	20,142.848	4,343.244	2,879.372	7,222.616	36%
Program Grant	3,036.644	1,650.000	0.000	1,650.000	54%
i) GoI PG	1,700.000	850.000	0.000	850.000	50%
ii) TSF	1,336.644	800.000	0.000	800.000	60%
Project Tied Grant	17,106.204	2,693.244	2,879.372	5,572.616	33%
i) GoI	13,465.779	2,062.800	1,678.227	3,741.027	28%
ii) Others	3,640.425	630.444	1,201.145	1,831.589	50%
Other Receipts	489.833	56.017	154.176	210.193	43%
External Borrowings	4,034.245	35.211	2,107.342	2,142.553	53%
Recoveries of Loan Principal	2,531.065	243.004	259.926	502.930	20%
Total	60,387.383	12,923.716	15,919.850	28,843.566	48%

**Total of Q1 & Q2 Sources: DPA, DMEA&DRC*

3.4. Expenditure Developments:

This section presents the expenditure performances for the current FY as well as a year-on-year comparative statements for the first half of the two FYs.

3.4.1. Release and Expenditure by Administrative classification

The actual expenditure by administrative classification is shown in Table 5. Against the release of Nu.17,453.960 million, the expenditure reported is Nu.12,396.336 million (71 per cent) at the end of the second quarter. The release in the second quarter has increased by 30 per cent while the expenditure has increased by 38 per cent from the first quarter.

The total release (Q1 & Q2) as against the revised budget constitutes 48 per cent while the total expenditure (Q1 & Q2) stands at 28 per cent of the revised budget. The higher leap in the release and expenditure during this quarter mainly attribute to picking up of implementation of activities by the agencies upon completion of all procurement processes.

TABLE 5: EXPENDITURE BY ADMINISTRATIVE CLASSIFICATION

(Nu. In Millions)

Agency	Approved Budget	Revised Budget	Budget Release			Expenditure			Total Release %*	Total Expenditure %*
			Q1	Q2	Total (Q1+Q2)	Q1	Q2	Total (Q1+Q2)		
Judiciary	458.618	446.598	82.581	100.847	183.428	73.952	84.242	158.194	41%	35%
Constitutional bodies	841.583	505.060	122.938	92.240	215.178	98.036	103.953	201.989	43%	40%
Autonomous	7,283.024	7,927.322	1,683.615	1,735.805	3,419.420	1,139.368	1,359.263	2,498.631	43%	32%

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Agency	Approved Budget	Revised Budget	Budget Release			Expenditure			Total Release %*	Total Expenditure %*
			Q1	Q2	Total (Q1+Q2)	Q1	Q2	Total (Q1+Q2)		
Ministry	36,620.573	37,196.370	7,215.066	7,785.420	21,268.576	4,241.288	5,462.949	9,704.237	57%	26%
Dzongkhag	16,907.856	18,358.274	3,127.930	4,449.762	7,577.692	2,548.152	3,200.913	5,749.065	41%	31%
Gewog	3,561.898	3,573.725	379.045	900.314	1,279.359	226.885	403.239	630.124	36%	18%
Thromde	3,477.570	3,750.377	696.181	597.933	1,294.114	475.972	445.885	921.857	35%	25%
Total	69,151.122	71,757.726	13,307.356	15,662.321	35,237.767	8,803.653	11,060.442	19,864.095	49%	28%
Lending and Repayment	4,838.759	5,389.259	169.063	1,791.639	1,960.702	156.353	1,335.894	1,492.247	36%	28%
Grand Total	73,989.881	77,146.985	13,476.419	17,453.960	37,198.469	8,960.006	12,396.336	21,356.342	48%	28%

**against Revised Budget Sources: DPA & DNB*

3.4.2. Expenditure summary by object (economic) classification

Table 6 shows the expenditure summary for the current FY. The revised current expenditure as of 31st December 2020 is Nu. 32,874.619 million, while the actual current expenditure for FY 2019-20 was Nu. 33,023.266 million. Of the revised current expenditure for FY 2020-21, the actual expenditure for the first half is Nu. 13,687.864 million, which is a decline of 13 per cent from FY 2019-20 during the same period. The decrease in the current budget in FY 2020-21 was mainly on account of rationalization of the current budget in line with the revenue performance which was affected by the COVID-19 pandemic.

The Figure 5 shows the performance comparison of first half between the two FYs. There is a substantial decrease in Operation and Management by 29 per cent and Subsidies and Grants by 27 per cent. The decrease is because of rationalization of current expenditure to reduce

The revised capital expenditure excluding lending and repayment for FY 2020-21 stands at Nu.38,883.107 million against actual capital expenditure of 22,046.907 million for FY 2019-20. Of the revised capital expenditure for FY 2020-21, the actual expenditure for the first half is Nu. 6,176.231 million (Excluding lending and repayment) which is above FY 2019-20 by 1 per cent during the same period. The capital expenditure performance comparison between the first half of the two FYs is further shown in Figure 6.

TABLE 6: EXPENDITURE SUMMARY FOR THE TWO FYs

(Nu. In Millions)

Particulars	Actual FY2019/20	Revised Budget FY2020/21	Actual (July-Dec)		Year-on-year change in %
			FY2019/20	FY2020/21	
Expenditure					
Current Expenditure	33,023.266	32,874.619	15,720.170	13,687.864	-13%
1. Salary & Wages	17,434.657	18,691.168	9,129.317	8,856.308	-3%
2. Operations & Management	9,578.223	7,756.864	4,052.000	2,895.180	-29%
3. Subsidies and grants	5,178.754	4,398.888	2,161.158	1,588.002	-27%

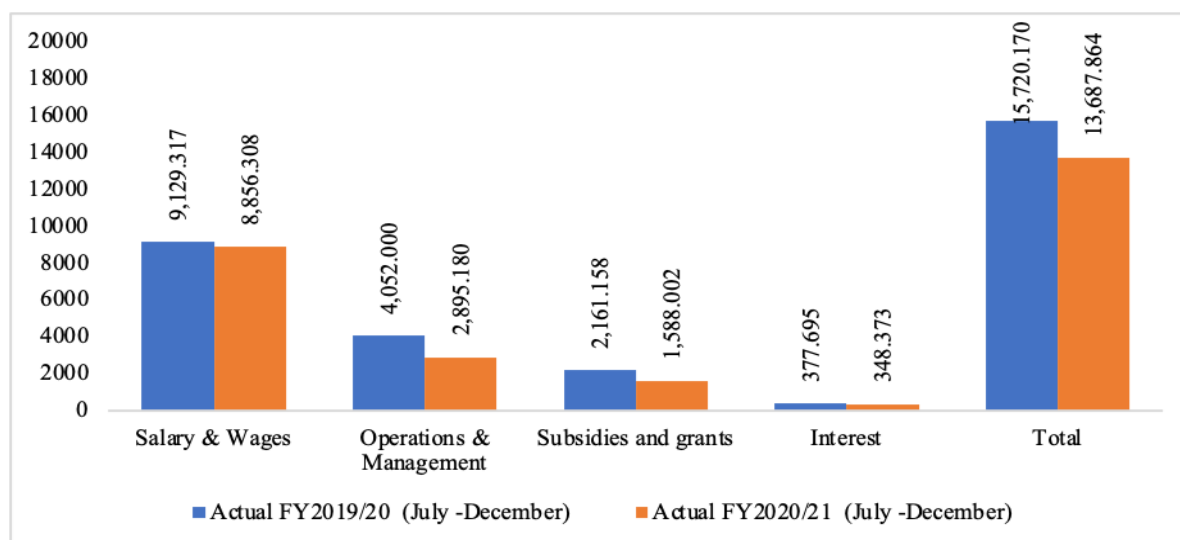
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Particulars	Actual FY2019/20	Revised Budget FY2020/21	Actual (July-Dec)		Year-on-year change in %
			FY2019/20	FY2020/21	
Expenditure					
4. Interest	831.631	2,027.699	377.695	348.373	-8%
Capital Expenditure	22,046.907	38,883.107	6,112.180	6,176.231	1%
1. Structure	12,676.617	24,210.990	3,847.646	2,986.717	-22%
2. Training HRD and Awareness	1,769.474	3,680.602	659.355	522.284	-21%
3. Vehicles	356.644	219.849	135.388	84.813	-37%
4. Plants &Equipments	1,920.953	4,042.781	367.141	792.188	116%
5. Office Furniture &Equipments	644.505	678.683	81.262	50.520	-38%
6. Professional Services	882.919	2,280.914	190.466	168.075	-12%
7. Grants and Equity	3,439.273	2,254.810	802.977	1,071.654	33%
8. Others	356.521	1,514.478	27.945	499.980	
TOTAL (A)	55,070.172	71,757.726	21,832.349	19,864.095	-9%
1. Lending	146.535	1,764.899		550.500	-
2. Repayment	1,787.586	3,624.360	715.788	941.747	32%
TOTAL (B)	1,934.121	5,389.259	715.788	1,492.247	108%
GRAND TOTAL	57,004.293	77,146.985	22,548.137	21,356.341	-5%

Source: DNB

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

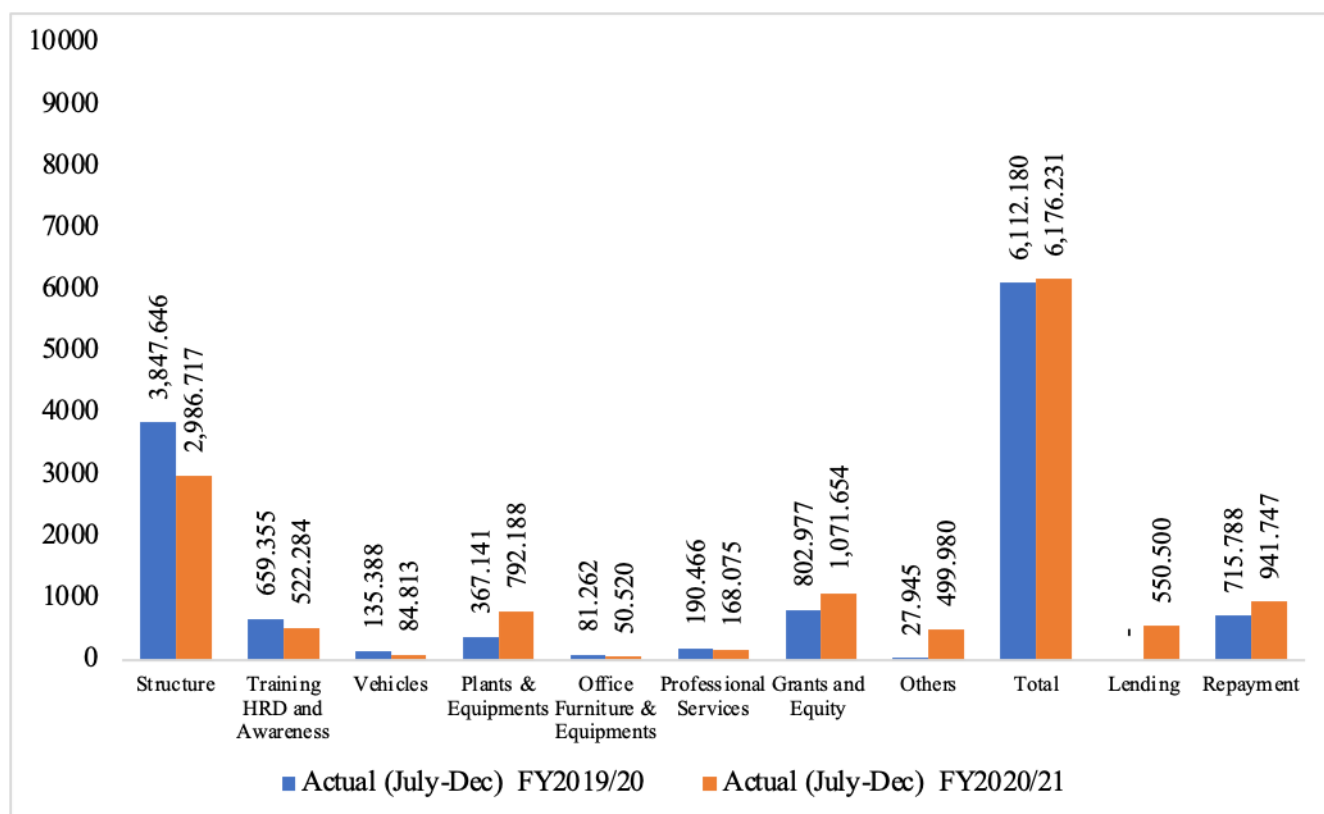
(Nu. In Millions)



Source: DNB

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

(Nu. In Millions)



Source: DNB

3.4.3. Expenditure summary by Sector

The Table 7 below represents a sector wise expenditure summary for the first half of two FYs. The expenditure performance in the first half of FY 2020-21 (excluding lending and repayment) shows a decrease of 9 per cent as compared to last FY during the same period. The decrease is due to reduction in the domestic revenue estimates as well as rationalization of expenditure. The expenditure under the Social Services, Economic & Public Services and Culture Services has reduced substantially by 12 per cent and 16 per cent respectively as compared to FY 2019-20, which is further illustrated in Figure 7. The overall expenditure inclusive of repayment and lending however has decreased by 5 per cent.

TABLE 7: EXPENDITURE SUMMARY BY SECTOR

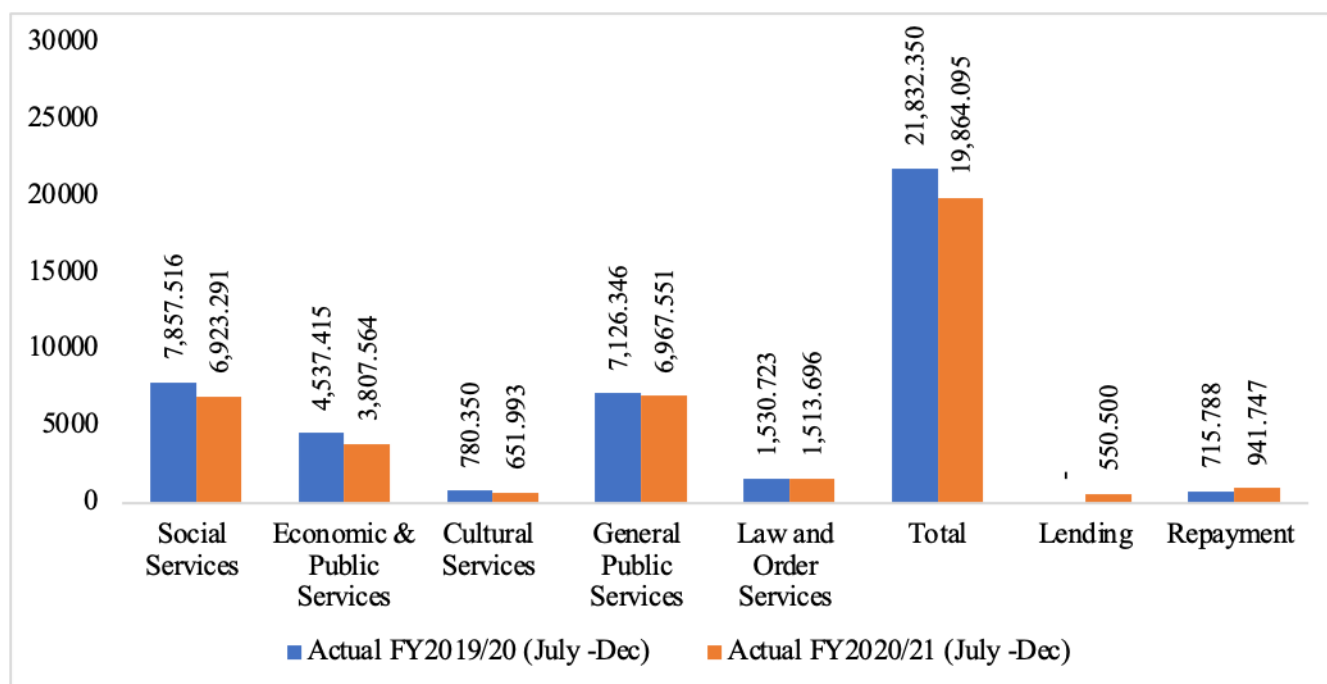
(Nu. In Millions)

Sectors	Actual FY2019/20 (Previous year)	Budget FY2020/21	Actual FY2019/20 (July -Dec)	Actual FY2020/21 (July - Dec)	Year-on- year change in %
Social Services (A)	18,568.196	18,815.288	7,857.516	6,923.291	-12%
Health	6,471.880	7,076.414	2,717.467	2,723.959	0%
Education	12,096.316	11,738.874	5,140.049	4,199.332	-18%
Economic & Public Services(B)	14,687.842	21,149.523	4,537.415	3,807.564	-16%
Agriculture	7,117.938	9,165.750	1,910.158	1,803.223	-6%
Communications	1,200.539	1,023.458	335.268	241.290	-28%
Housing and Community	2,922.475	4,134.917	1,215.565	783.100	-36%
Energy	282.955	339.791	99.814	67.561	-32%
Mining and Manufacturing	978.685	2,025.397	326.571	318.425	-2%
Roads	2,185.250	4,460.210	650.039	593.965	-9%
Cultural Services (C)	2,599.062	2,484.765	780.350	651.993	-16%
General Public Services (D)	15,731.533	26,164.098	7,126.346	6,967.551	-2%
Law and Order Services (E)	3,483.539	3,144.052	1,530.723	1,513.696	-1%
TOTAL- (A+B+C+D+E)	55,070.172	71,757.726	21,832.350	19,864.095	-9%
Repayment	1,787.586	3,624.360	715.788	941.747	32%
Lending	146.535	1,764.899		550.500	-
GRAND TOTAL	57,004.293	77,146.985	22,548.138	21,356.342	-5%

Source: DNB

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

(Nu. In Millions)



Source: DNB

4. Transfers: Annual Grants, Subsidies and Equities

The Table 8 shows the list of budgetary support rendered in the form of transfers either as annual grants, subsidies and equities. During the first half of FY 2020-21, overall grants expenditure has increased by 6 per cent as compared to the first half of FY2019-20. The increase is significant because of the expenditure made under the Druk Gyalpo Relief Fund in the amount of Nu. 400 million against the revised budget of Nu. 420 million. Further, there is an increase in the expenditure under the Bar Council in the amount of Nu. 2.517 million against the revised budget of Nu. 3.018 million.

On the other hand, the overall subsidy expenditure performance has decreased by 24 per cent in FY2020-21 as compared to last FY, while the overall equity expenditure performance remained the same as last FY. The decrease in the expenditure under the subsidy is because there is no expenditure made for the maintenance of government quarters in Dzongkhags by National Housing Development Corporation Limited (NHDCL) in the first half of the current FY.

TABLE 8 TRANSFERS: ANNUAL GRANTS, SUBSIDIES AND EQUITIES

(Nu. In Millions)

Sl. No.	Sectors	Actual FY2019/20	Budget FY2020/21	Actual FY2019/20 (July-Dec)	Actual FY2020/21 (July-Dec)	Variance (%)
A. GRANTS						
1	Druk Gyalpo Relief Fund	354.429	420.000	0.000	400.000	100%

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Sl. No.	Sectors	Actual FY2019/20	Budget FY2020/21	Actual FY2019/20 (July -Dec)	Actual FY2020/21 (July -Dec)	Variance (%)
2	Bhutan Economic Stabilization Fund	200.000	200.000	100.000	100.000	0%
3	Support to Bhutan Red Cross Society	4.444	6.325	0.000	0.000	0%
4	Support to Bhutan Alternative Dispute Resolution Center (ADRC)	5.336	4.640	3.026	2.320	-23%
5	Support to Bar Council	1.036	3.018	0.518	2.517	386%
6	ADB Support to Druk Holding and Investment for Phuentsholing Township Development Project.	905.401	160.704	0.000	0.000	0%
Sub-total Others		1,470.646	794.687	103.544	504.837	388%
1	Royal University of Bhutan (RUB)	1,120.339	1,560.221	364.079	549.017	51%
2	Khesar Gyalpo University of Medical Sciences of Bhutan (KGUMSB)	184.931	188.428	69.770	72.089	3%
Sub-total Education Institutions		1,305.270	1,748.649	433.849	621.106	43%
1	Annual Dzongkhag Grant (ADG)	14,979.857	16,877.247	5,658.617	5,749.064	2%
2	Annual Grant for Gewogs (205 Gewogs)	3,038.443	3,173.689	663.813	630.124	-5%
3	Annual Thromde Grant (ADG)	2,240.222	2,310.861	1,116.533	921.856	-17%
Sub-total Local Government		20258.522	22361.797	7438.963	7301.044	-2%
Total Grants (A)		23034.43773	24905.133	7976.356	8426.9871	6%
B: Subsidy						
1	Bhutan Broadcasting Service Corporation Limited	161.320	180.913	63.133	69.303	10%
2	City Bus Services-Bhutan Post	35.080	68.653	15.033	17.876	19%
3	Bhutan Chambers and Commerce Industries (BCCI)	10.500	7.000	10.500	7.000	-33%
4	100 units of free electricity for rural households-BPC	1,695.620	1,508.000	779.884	533.612	-32%
5	Maintenance of government quarters in Dzongkhags -NHDCL	10.000	5.000	8.350	0.000	-100%
6	Hiring of farm machinery -FMCL	44.874	36.288	28.121	24.924	-11%
7	Operational Subsidy to FMCL	15.000	7.500		0.000	0%
8	Operational Subsidy to Bhutan Livestock Development Corporation Limited (BLDCL)		13.400		0.000	-
9	Operational Subsidy to Menjong Sorig Pharmaceutical Corporation Limited (MSPCL)		7.700		0.000	-

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Sl. No.	Sectors	Actual FY2019/20	Budget FY2020/21	Actual FY2019/20 (July -Dec)	Actual FY2020/21 (July -Dec)	Variance (%)
10	Operational Subsidy to Green Bhutan Corporation Limited (GBCL)		4.200		4.200	-
Sub-total SoE		1972.394	1838.654	905.021	656.916	-27%
1	Interest subsidy for third aircraft- Drukair	109.712	91.060	15.446	12.872	-17%
2	Interest subsidy for purchase of ATR42-600-Drukair	20.181	38.402		14.734	-
3	Interest subsidy for loan availed for establishment of integrated agro processing plant at Lingmithang- BAIL	7.195	11.620	4.541	1.391	-69%
4	Interest subsidy on OD facility to facilitate timely payment to farmers- FCBL	7.330	11.620	1.185	0.000	-100%
5	Subsidy to NHDC Debt Servicing for Phuentsholing Housing Complex	33.979	56.000	14.477	28.969	100%
Sub-total Interest and Principal		178.397	208.702	35.649	57.966	63%
1	Rural House Insurance Scheme- RICBL	15.442	16.000	15.442	15.490	0%
2	Rural Life Insurance -RICBL	64.769	67.000	0.000	0.000	0%
Sub-total Others		80.211	83.000	15.442	15.490	0%
Total Subsidy (B)		2,231.002	2,130.356	956.112	730.372	-24%
C: Equity						
1	Equity Injection: BLDCL		31.400		0.000	-
2	Equity Injection: FMCL		20.000		0.000	-
3	Equity Injection: National CSI Development Bank		493.298		492.500	-
Total Equity (C)			544.698		492.500	-
Grand Total (A+B+C)		25,265.440	27,580.187	8,932.468	9,649.859	8%

Source: DNB

5. General Reserve

During the FY, Nu.3,335.997 million was provisioned under the General Reserve to be transferred to the agencies after fulfilling the established criteria. At the end of the second quarter, about 54 per cent of the original budget (Nu. 1,798.785 million) has been transferred to the agencies, which is a 26 per cent increase from the first quarter. Most of the fund transferred from the General Reserve was for COVID-19 containment measures. The status of the General Reserve as of 31 December 2020 is as shown in Table 9. Besides COVID-19

containment measures, the major transfers include retirement benefits, ad-hoc works, acquisition of properties including vehicles, new appointments and establishments.

TABLE 9: STATUS OF GENERAL RESERVE

(Nu. In Millions)

ACTIVITY	Original			Transfer to Agencies			Balance		
	Current	Capital	Total	Current	Capital	Total	Current	Capital	Total
New Appointments Establishment	300.000	30.000	330.000	144.847	0.888	145.735	155.153	29.112	184.2650
Hospitality and Entertainment	16.000		16.000	1.547		1.547	14.453		14.4530
Retirement Benefits	399.997		399.997	278.569		278.569	121.428		121.4280
Third Country Travel	100.000		100.000	20.000		20.000	80.000		80.0000
National Events	100.000		100.000	20.616		20.616	79.384		79.3840
Helicopter Services	100.000		100.000	7.971		7.971	92.029		92.0290
Adhoc Works	100.000	500.000	600.000	41.484	325.662	367.146	58.516	174.338	232.8540
Monsoon Restoration Works		200.000	200.000		5.476	5.476		194.524	194.5240
Acquisition Of Properties		550.000	550.000		537.701	537.701		12.299	12.2990
Rehabilitation Programme		70.000	70.000		3.053	3.053		66.947	66.9470
Acquisition Of Properties Vehicles		300.000	300.000		111.232	111.232		188.768	188.7680
Disaster Contingency	200.000	300.000	500.000	172.579	124.060	296.639	27.421	175.940	203.3610
Local Government Election	15.000	35.000	50.000	0.000	0.000	0.000	15.000	35.000	50.0000
Bye Election	20.000		20.000	3.100		3.100	16.900		16.9000
Grand Total	1350.997	1985.000	3335.997	690.713	1108.072	1798.785	660.284	876.928	1537.2120

Source: DNB

6. Financing: This section covers the financing position of government as of 31 December 2020.

6.1.External Borrowings

The table below illustrates performance of external borrowings against the estimates for the FY. The total amount realized in the second quarter is 52 per cent of the estimates while the amount realized in the first quarter accounted for 0.87 per cent only.

TABLE 10: EXTERNAL BORROWING

(Nu. In Millions)

Sl. No	Lender	Estimates			Q1 Realized	Q2 Realized			Total realized (Q1+Q2)
		Program Borrowings	Project-Tied Borrowings	Total		Program Borrowings	Project-Tied Borrowings	Total	
1	ADB	2,190.000	1,398.743	3,588.743	1.338	1,441.465	651.450	2,092.915	2,094.253
2	IDA/ World Bank	-	304.782	304.782	33.873	-	2.601	2.601	36.474
3	IFAD	-	140.720	140.720		-	11.824	11.824	11.824
Total		2,190.000	1,844.245	4,034.245	35.211	1,441.465	665.875	2,107.340	2,142.551

Source: DNB

6.2. Domestic Borrowings

The opening balance of T-bills during the second quarter was Nu.4,200 million. During the quarter Nu.7,300 million worth of T-bills were issued to finance the resource gap and Nu.8,200 million was redeemed thereby, managing the short-term cash requirement of the Government. The outstanding T-bills at the end of second quarter is Nu. 3,300 million which is 21 per cent less than the first quarter. The T-bills issued, redeemed and outstanding during the second quarter is as shown in Table 11.

TABLE 11: SUMMARY OF T-BILLS

(Nu.In Millions)

Sl. No.	Month	Issued	Redeemed	Outstanding
	Opening balance	-	-	4,200.000
1	October	-	-	4,200.000
2	November	4,000.000	4,200.000	4,000.000
3	December	3,300.000	4,000.000	3,300.000
Total		7,300.000	8,200.000	3,300.000

Source: DPA

6.3. Lending

The original estimate for lending during the FY was Nu. 1,214.399 million and the revised estimate as of 31st December 2020 stands at Nu. 1,764.899 million, which is an increase of Nu. 550.500 million. The increase (Nu. 550.500 million) is additional loan incorporation from the ADB for on-lending to the Bhutan Development Bank Limited for the Rural Finance Sector Development Project.

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

The total budget of Nu.1,644.290 million has been provided to budgetary agencies for COVID-19 containment measures. Nu. 1,272.429 million was transferred from the General Reserve and Nu. 371.861 million was supported under external funding as shown in the Table 12. The details of budget allocated for COVID-19 containment measures are shown in Table 13. Besides, providing budgetary support to contain the pandemic, the Government has also initiated monetary and fiscal measures to provide direct financial reliefs to those individuals who were directly affected by the pandemic. The following tables reflect budget and expenditure summary provided for COVID-19 within the first half of FY 2020-21.

Table 12: Budget Summary for COVID-19

(Nu. In Millions)

Sl. No	Agencies	Current		Capital			Total Current and Capital
		RGoB	RGOB	External	TSFP*	Total	
1	Constitutional Bodies	4.768					4.768
2	Autonomous	80.271					80.271
3	Ministry	98.152	910.877	270.869	9.519	1191.265	1289.417
4	Dzongkhag	167.602	9.759		45.322	55.081	222.683
5	Thromde	1.000			46.151	46.151	47.151
Total		351.793	920.636	270.869	100.992	1292.497	1644.290

**Trade Facilitation Support Program.*

Source: DNB

TABLE 13: DETAILS OF COVID-19 EXPENDITURE

(Nu. In Millions)

Particulars	RGoB	External	TSFP*	Total
Health (PPE, drugs, non-drugs and flu clinics)	507.659	237.620		745.279
Quarantine (logics and food)	242.589			242.589
Others (Structure -Roads, temporary shelters, etc.)	9.764		100.992	110.756
Others (non-structural-COVID related miscellaneous expenses)	512.417	33.249		545.666
Total	1,272.429	270.869	100.992	1,644.290

Trade Facilitation Support ProgramSource: DNB*

8. Conclusion

The overall resources at the end of the quarter had increased due to the incorporation of externally funded activities. There is a slight increase of the fiscal deficit to 7.37 per cent from 7.36 per cent of GDP mainly on account of the incorporation of activities financed through external borrowings.

The release and expenditure in the second quarter is higher than the first quarter mainly because the implementation of the activities usually picks up from second quarter onward. However, as there is no sign of improvement with the current COVID-19 pandemic situation and the country has already witnessed two rounds of nationwide lockdowns. Such unprecedented times demand decisive and timely interventions from the government to contain and prevent the spread of the disease while at the same time also allow continuing few selected economic activities.

The biggest shock of the pandemic was felt by the construction sector as this sector depends on foreign labour and materials. The second round of the nationwide lockdown is expected to further exacerbate the progress of the implementation of the activities, as this happened during the peak-season for stockpiling and mobilization of materials at site for resuming the works beginning summer season from March.

Nevertheless, the government has stepped up appropriate and timely interventions mainly through the re-prioritization of activities which could be implemented within the available domestic resources and simplified the procurement system to accommodate the requirements of the current situation. With these initiatives, it is expected that the implementation of capital activities would pick-up and improve the budget utilization thereby help reinvigorate the economic growth and development.

The MoF would like to extend its gratitude to the team of experts from the World Bank for providing valuable support in transforming the Quarterly Budget Performance Report and publishing it successfully. The MoF solicits similar support and assistance from the Bank to continuously improve the Public Financial Management System of the country.

Annexure I

Comparison of revised budget summary with that of original budget as of 31 December 2020

(Nu. In Millions)

SOURCES OF FINANCE	Approved Budget	Revised 31st December 2020	Change in Amount	Change in %
TOTAL RESOURCES	53,822.073	56,413.905	2,591.83 2	4.82%
I. INTERNAL RESOURCES	33,679.225	33,682.360	3.135	0.01%
i. Domestic Revenue	33,189.392	33,189.392	0.000	0.00%
a. Tax	20,569.603	20,569.603	0.000	0.00%
b. Non-Tax	12,619.789	12,619.789	0.000	0.00%
II. OTHER RECEIPTS/Adj. (ESP)	489.833	492.968	3.135	0.64%
III. GRANTS	20,142.848	22,731.545	2,588.69 7	12.85%
i. Program Grants	3,036.644	3,502.659	466.015	15.35%
a) GoI (STF & PG)	3,036.644	3,502.659	466.015	15.35%
b) others (EU)			0.000	-
ii. Project-tied Grants	17,106.204	19,228.886	2,122.68 2	12.41%
a) GoI	13,465.779	14,110.632	644.853	4.79%
b) Others	3,640.425	5,118.254	1,477.82 9	40.59%
I. Total Expenditure	69,151.122	71,757.726	2,606.60 4	3.77%
i. Current Expenditure	32,900.000	32,874.619	-25.381	-0.09%
ii. Capital Expenditure	36,251.122	38,883.107	2,631.98 5	7.26%
OVERALL BALANCE	-15,329.049	-15,343.821	-14.772	0.08%
FINANCING	15,329.049	15,343.821	14.772	0.10%
a. Net Lending	1,316.666	766.166	-550.500	-41.81%
i. Principal recoveries	2,531.065	2,531.065	0.000	0.00%
Less lending	1,214.399	1,764.899	550.500	45.33%
b. Net external borrowings	422.154	987.426	565.272	133.90 %
i. Project-tied Borrowings	1,844.245	2,409.517	565.272	30.65%
ii. Program Borrowings	2,190.000	2,190.000	0.000	0.00%
Less repayment	3,612.091	3,612.091	0.000	0.00%
c. Net internal borrowings (Deficit/Surplus)	-13,590.229	-13,590.229	0.001	0.00%
i. Internal borrowings	-13,602.498	-13,602.498	0.001	0.00%
Less repayment	12.269	12.269	0.000	0.00%
GDP	208,199.69	208,199.69	0.000	0.00%

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	5	5		
<i>Net internal borrowings % of GDP</i>	<i>-0.065</i>	<i>-0.065</i>	<i>0.000</i>	<i>0.00%</i>
<i>Fiscal balance % of GDP</i>	<i>-0.074</i>	<i>-0.074</i>	<i>0.000</i>	<i>0.14%</i>

Source: DNB

Annexure II

Statement of Budget and expenditure by agency as of 31 December 2020.

(Nu. In Millions)

Sl. No	Agency	Revised Budget			Expenditure			% of utilization		
		Current	Capital	Total	Current	Capital	Total	Current	Capital	Total
1	HIS MAJESTYS SECRETARIAT	35.420	11.399	46.819	17.548	1.572	19.120	50%	14%	41%
2	HIS MAJESTY'S SECRETARIAT (4TH KING)	20.359	-	20.359	8.465	-	8.465	42%	0%	42%
3	NATIONAL ASSEMBLY OF BHUTAN	121.641	3.974	125.615	59.066	0.075	59.141	49%	2%	47%
4	NATIONAL COUNCIL OF BHUTAN	83.016	14.720	97.736	41.018	6.302	47.320	49%	43%	48%
5	COUNCIL FOR RELIGIOUS AFFAIRS	573.245	252.051	825.296	224.236	37.688	261.924	39%	15%	32%
6	JUDICIARY	291.862	154.736	446.598	142.711	15.482	158.194	49%	10%	35%
7	ROYAL CIVIL SERVICE COMMISSION	53.069	336.991	390.060	24.176	26.735	50.910	46%	8%	13%
8	ANTI-CORRUPTION COMMISSION	87.688	58.409	146.097	41.346	2.537	43.883	47%	4%	30%
9	ELECTION COMMISSION OF BHUTAN	46.248	39.671	85.919	24.923	0.937	25.859	54%	2%	30%
10	ROYAL AUDIT AUTHORITY	180.208	38.178	218.386	78.966	2.371	81.336	44%	6%	37%
11	CABINET SECRETARIAT	115.402	179.506	294.908	85.024	30.493	115.517	74%	17%	39%
12	OFFICE OF THE ATTORNEY GENERAL	46.511	8.147	54.658	21.194	1.883	23.077	46%	23%	42%

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Sl. No	Agency	Revised Budget			Expenditure			% of utilization		
		Current	Capital	Total	Current	Capital	Total	Current	Capital	Total
13	BHUTAN OLYMPIC COMMITTEE	68.565	83.348	151.913	32.522	2.723	35.245	47%	3%	23%
14	DZONGKHA DEVELOPMENT COMMISSION	17.208	17.300	34.508	7.626	2.733	10.359	44%	16%	30%
15	NATIONAL LAND COMMISSION	145.632	76.240	221.872	68.459	1.755	70.213	47%	2%	32%
16	CENTRE FOR BHUTAN STUDIES AND GNH RESEARCH	14.126	4.809	18.935	6.591	1.939	8.531	47%	40%	45%
17	GROSS NATIONAL HAPPINESS COMMISSION	38.361	102.480	140.841	17.846	28.987	46.833	47%	28%	33%
18	NATIONAL ENVIRONMENT COMMISSION	38.542	338.855	377.397	19.281	16.344	35.625	50%	5%	9%
19	ROYAL INSTITUTE OF MANAGEMENT	60.038	46.088	106.126	24.704	10.682	35.386	41%	23%	33%
20	ROYAL UNIVERSITY OF BHUTAN	942.968	617.303	1,560.271	459.786	89.231	549.017	49%	14%	35%
21	NATIONAL STATISTICS BUREAU	28.447	33.688	62.135	13.532	2.556	16.089	48%	8%	26%
22	BHUTAN NARCOTICS CONTROL AUTHORITY	26.335	12.038	38.373	13.833	0.707	14.540	53%	6%	38%
23	BHUTAN INFORMATION COMMUNICATION MEDIA AUTHORITY	13.757	116.377	130.134	7.406	43.825	51.231	54%	38%	39%
24	DRUG REGULATORY AUTHORITY	16.900	6.550	23.450	7.538	1.076	8.613	45%	16%	37%
25	TOURISM COUNCIL OF BHUTAN	53.301	268.485	321.786	25.158	15.081	40.239	47%	6%	13%
26	NATIONAL COMMISSION FOR WOMEN & CHILDREN	17.621	20.121	37.742	7.841	11.251	19.092	44%	56%	51%

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Sl. No	Agency	Revised Budget			Expenditure			% of utilization		
		Current	Capital	Total	Current	Capital	Total	Current	Capital	Total
27	ROYAL EDUCATION COUNCIL	31.031	59.251	90.282	15.401	0.465	15.865	50%	1%	18%
28	BHUTAN COUNCIL FOR SCHOOL EXAMINATION & ASSESSMENT	112.386	30.636	143.022	10.819	3.373	14.192	10%	11%	10%
29	ROYAL PRIVY COUNCIL	13.218	6.810	20.028	5.919	-	5.919	45%	0%	30%
30	BHUTAN STANDARD BUREAU	28.933	10.260	39.193	15.991	0.499	16.490	55%	5%	42%
31	KHESAR GYALPO UNIVERSITY OF MEDICAL SCIENCES OF BHUTAN	152.366	36.062	188.428	70.448	1.641	72.089	46%	5%	38%
32	JIGME SINGYE WANGCHUCK SCHOOL OF LAW	42.754	261.618	304.372	17.373	78.774	96.148	41%	30%	32%
33	BHUTAN NATIONAL LEGAL INSTITUTE	12.351	12.506	24.857	5.260	1.025	6.286	43%	8%	25%
34	CIVIL SOCIETY ORGANIZATIONS AUTHORITY	4.700	1.094	5.794	2.363	0.771	3.134	50%	70%	54%
35	JIGME DORJI WANGCHUCK NATIONAL REFERRAL HOSPITAL	1,479.277	305.977	1,785.254	676.313	38.475	714.788	46%	13%	40%
36	CONSTRUCTION DEVELOPMENT AUTHORITY	13.201	10.001	23.202	6.578	-	6.578	50%	0%	28%
37	NATIONAL CENTER FOR HYDROLOGY AND METEOROLOGY	70.988	98.557	169.545	32.512	15.183	47.695	46%	15%	28%
38	BHUTAN MEDICAL & HEALTH COUNCIL	8.685	3.819	12.504	3.740	0.318	4.058	43%	8%	32%
39	NATIONAL FILM COMMISSION	2.586	22.194	24.780	0.966	0.179	1.146	37%	1%	5%
40	MEDIA COUNCIL							74%	0%	63%

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Sl. No	Agency	Revised Budget			Expenditure			% of utilization		
		Current	Capital	Total	Current	Capital	Total	Current	Capital	Total
		3.592	0.600	4.192	2.649	-	2.649			
41	BHUTAN CIVIL AVIATION AUTHORITY	17.723	47.870	65.593	7.681	8.338	16.019	43%	17%	24%
42	MINISTRY OF HOME & CULTURAL AFFAIRS	308.990	952.498	1,261.488	146.153	258.550	404.703	47%	27%	32%
43	ROYAL BHUTAN POLICE	2,257.689	256.472	2,514.161	1,148.007	59.822	1,207.829	51%	23%	48%
44	MINISTRY OF FINANCE	6,410.067	4,317.825	10,727.892	7,882.895	1,878.204	9,761.099	123%	43%	91%
45	MINISTRY OF FOREIGN AFFAIRS	720.402	113.701	834.103	330.814	31.834	362.648	46%	28%	43%
46	MINISTRY OF AGRICULTURE & FORESTS	1,748.115	2,368.625	4,116.740	825.024	177.186	1,002.211	47%	7%	24%
47	MINISTRY OF ECONOMIC AFFAIRS	255.024	1,463.419	1,718.443	126.923	76.012	202.935	50%	5%	12%
48	MINISTRY OF WORKS & HUMAN SETTLEMENT	597.501	5,805.768	6,403.269	236.990	474.416	711.406	40%	8%	11%
49	MINISTRY OF INFORMATION & COMMUNICATIONS	332.681	1,695.793	2,028.474	142.364	99.381	241.745	43%	6%	12%
50	MINISTRY OF HEALTH	1,603.780	2,516.443	4,120.223	701.475	593.960	1,295.435	44%	24%	31%
51	MINISTRY OF EDUCATION	902.689	1,981.785	2,884.474	192.093	216.286	408.379	21%	11%	14%
52	MINISTRY OF LABOUR & HUMAN RESOURCES	287.787	1,084.899	1,372.686	125.297	132.725	258.022	44%	12%	19%
53	DZONGKHAG ADMINISTRATIO N, CHHUKHA	784.323	752.246	1,536.569	371.690	46.921	418.611	47%	6%	27%
54	SAMPHELING GEWOG, CHHUKHA	3.637	19.998	23.635	1.547	0.583	2.130	43%	3%	9%
55	BONGO GEWOG, CHHUKHA	3.714	22.955	26.669	1.658	1.108	2.766	45%	5%	10%

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Sl. No	Agency	Revised Budget			Expenditure			% of utilization		
		Current	Capital	Total	Current	Capital	Total	Current	Capital	Total
56	CHAPCHHA GEWOG, CHHUKHA	3.750	10.901	14.651	1.601	1.811	3.411	43%	17%	23%
57	DUNGNA GEWOG, CHHUKHA	5.260	9.858	15.118	1.503	1.173	2.675	29%	12%	18%
58	GELING GEWOG, CHHUKHA	3.808	11.469	15.277	1.592	0.218	1.810	42%	2%	12%
59	DARLA GEWOG, CHHUKHA	4.090	37.393	41.483	1.759	1.997	3.756	43%	5%	9%
60	GETANA GEWOG, CHHUKHA	5.635	9.662	15.297	1.793	0.242	2.035	32%	3%	13%
61	BIACHHO GEWOG, CHHUKHA	3.487	12.333	15.820	1.821	0.254	2.075	52%	2%	13%
62	LOKCHINA GEWOG, CHHUKHA	4.471	15.278	19.749	2.153	0.738	2.892	48%	5%	15%
63	METAKHA GEWOG, CHHUKHA	4.525	6.064	10.589	1.570	0.301	1.872	35%	5%	18%
64	PHUENTSHOLING GEWOG, CHHUKHA	3.621	27.420	31.041	1.639	1.479	3.118	45%	5%	10%
65	DZONGKHAG ADMINISTRATIO N, HAA	273.931	225.144	499.075	123.703	28.590	152.294	45%	13%	31%
66	BJI GEWOG, HAA	3.192	9.885	13.077	1.447	-	1.447	45%	0%	11%
67	KATSHO GEWOG, HAA	3.648	8.844	12.492	1.562	0.551	2.112	43%	6%	17%
68	SANGBEY GEWOG, HAA	3.491	12.741	16.232	1.391	-	1.391	40%	0%	9%
69	SAMA GEWOG, HAA	3.433	7.920	11.353	1.449	0.922	2.371	42%	12%	21%
70	IUSU GEWOG, HAA	3.441	7.387	10.828	1.544	-	1.544	45%	0%	14%
71	GAKIDLING GEWOG, HAA	3.281	11.994	15.275	1.529	-	1.529	47%	0%	10%
72	DZONGKHAG ADMINISTRATIO N, PARO	716.210	304.394	1,020.604	354.139	25.345	379.484	49%	8%	37%
73	DOBSHARI GEWOG, PARO	3.623	11.146	14.769	1.628	2.717	4.346	45%	24%	29%

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Sl. No	Agency	Revised Budget			Expenditure			% of utilization		
		Current	Capital	Total	Current	Capital	Total	Current	Capital	Total
74	DOGAR GEWOG, PARO	3.773	11.596	15.369	1.734	3.119	4.853	46%	27%	32%
75	DOTENG GEWOG, PARO	3.781	6.470	10.251	1.722	2.300	4.022	46%	36%	39%
76	HUNGREL GEWOG, PARO	3.598	2.741	6.339	1.480	0.091	1.570	41%	3%	25%
77	LANGO GEWOG, PARO	3.764	15.883	19.647	1.566	6.961	8.527	42%	44%	43%
78	LUNGNYI GEWOG, PARO	3.603	12.641	16.244	1.735	3.845	5.580	48%	30%	34%
79	NAJA GEWOG, PARO	4.272	17.589	21.861	1.954	0.826	2.780	46%	5%	13%
80	SHABA GEWOG, PARO	3.483	17.789	21.272	1.782	1.137	2.918	51%	6%	14%
81	TSENTO GEWOG, PARO	3.527	17.217	20.744	1.682	1.328	3.010	48%	8%	15%
82	WANGCHANG GEWOG, PARO	3.575	15.483	19.058	1.629	1.762	3.392	46%	11%	18%
83	DZONGKHAG ADMINISTRATIO N, SAMTSE	923.537	789.956	1,713.493	419.751	136.473	556.223	45%	17%	32%
84	NORGAYGANG (BARA) GEWOG, SAMTSE	4.407	30.275	34.682	1.966	2.265	4.231	45%	7%	12%
85	PEMALING (BIRU) GEWOG, SAMTSE	3.753	19.158	22.911	1.802	2.179	3.981	48%	11%	17%
86	SANGNGACHOLI NG (CHARGHAREY) GEWOG, SAMTSE	3.813	18.793	22.606	1.471	2.343	3.815	39%	12%	17%
87	NORBUGANG (CHENGMAI) GEWOG, SAMTSE	3.528	18.328	21.856	1.685	0.522	2.206	48%	3%	10%
88	DENCHUKHA GEWOG, SAMTSE	4.243	18.236	22.479	1.857	3.384	5.241	44%	19%	23%
89	DOPHUCHEN (DOROKHA) GEWOG, SAMTSE	3.806	27.089	30.895	1.811	4.297	6.107	48%	16%	20%
90	DUMTEOD GEWOG, SAMTSE	4.230	11.067	15.297	1.747	0.104	1.852	41%	1%	12%
91	YOEDSELTSE GEWOG, SAMTSE	3.706	18.659	22.365	1.713	0.610	2.323	46%	3%	10%
92	NAMGAYCHHEO LING GEWOG,	3.744	21.729	25.473	1.609	0.519	2.128	43%	2%	8%

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Sl. No	Agency	Revised Budget			Expenditure			% of utilization		
		Current	Capital	Total	Current	Capital	Total	Current	Capital	Total
	SAMTSE									
93	TENDU GEWOG, SAMTSE	3.613	27.018	30.631	1.787	0.130	1.917	49%	0%	6%
94	UGYENTSE GEWOG, SAMTSE	3.613	8.503	12.116	1.607	0.142	1.748	44%	2%	14%
95	PHUENTSHOPELR I (PUGLI) GEWOG, SAMTSE	4.748	29.759	34.507	1.645	1.161	2.806	35%	4%	8%
96	SAMTSE GEWOG, SAMTSE	3.522	22.526	26.048	1.646	3.168	4.814	47%	14%	18%
97	TASHICHOLING (SIBSU) GEWOG, SAMTSE	3.083	17.391	20.474	1.640	-	1.640	53%	0%	8%
98	TADING GEWOG, SAMTSE	3.965	32.118	36.083	1.505	1.320	2.824	38%	4%	8%
99	DZONGKHAG ADMINISTRATIO N, TSIRANG	443.547	439.233	882.780	203.365	84.375	287.740	46%	19%	33%
100	PATSHALING (BETENI) GEWOG, TSIRANG	3.480	9.083	12.563	1.787	2.236	4.023	51%	25%	32%
101	DUNGLAGANG GEWOG, TSIRANG	3.834	11.284	15.118	1.601	-	1.601	42%	0%	11%
102	BARSHONG GEWOG, TSIRANG	3.962	10.020	13.982	1.731	3.806	5.536	44%	38%	40%
103	GOSELING GEWOG, TSIRANG	3.218	10.532	13.750	1.468	0.153	1.621	46%	1%	12%
104	RANGTHANGLIN G GEWOG, TSIRANG	3.078	11.780	14.858	1.499	0.562	2.061	49%	5%	14%
105	KILKHORTHANG GEWOG, TSIRANG	3.661	13.275	16.936	1.692	0.927	2.619	46%	7%	15%
106	MENDRELGANG GEWOG, TSIRANG	3.882	9.984	13.866	1.534	2.142	3.676	40%	21%	27%
107	SERGITHANG (PATALEY) GEWOG, TSIRANG	4.189	11.117	15.306	1.837	0.093	1.930	44%	1%	13%
108	PHUENTENCHHU GEWOG,	3.892	10.475	14.367	1.845	6.902	8.747	47%	66%	61%

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Sl. No	Agency	Revised Budget			Expenditure			% of utilization		
		Current	Capital	Total	Current	Capital	Total	Current	Capital	Total
	TSIRANG									
109	SHEMJONG GEWOG, TSIRANG	3.239	8.962	12.201	1.617	1.470	3.086	50%	16%	25%
110	TSHOLINGKCHAR GEWOG, TSIRANG	3.426	12.325	15.751	1.664	0.466	2.130	49%	4%	14%
111	TSIRANGTEOD GEWOG, TSIRANG	4.037	11.201	15.238	1.591	0.722	2.313	39%	6%	15%
112	DZONGKHAG ADMINISTRATIO N, DAGANA	486.733	392.750	879.483	211.084	40.051	251.134	43%	10%	29%
113	DORONA GEWOG, DAGANA	3.922	9.600	13.522	1.696	0.529	2.226	43%	6%	16%
114	DRUJEYGANG GEWOG, DAGANA	3.774	17.079	20.853	2.027	2.130	4.158	54%	12%	20%
115	GESARLING GEWOG, DAGANA	3.577	8.350	11.927	1.704	-	1.704	48%	0%	14%
116	GOSHI GEWOG, DAGANA	3.588	12.382	15.970	1.675	0.600	2.275	47%	5%	14%
117	KANA GEWOG, DAGANA	3.512	15.896	19.408	1.637	0.734	2.371	47%	5%	12%
118	KHEBISA GEWOG, DAGANA	4.104	15.682	19.786	1.648	1.115	2.763	40%	7%	14%
119	LAJAB GEWOG, DAGANA	4.586	7.459	12.045	2.033	0.533	2.566	44%	7%	21%
120	TRASHIDING GEWOG, DAGANA	3.597	13.717	17.314	1.799	1.884	3.683	50%	14%	21%
121	TSENDAGANG GEWOG, DAGANA	3.641	12.859	16.500	1.775	2.301	4.075	49%	18%	25%
122	TSANGKHA GEWOG, DAGANA	3.709	10.430	14.139	1.976	1.854	3.830	53%	18%	27%
123	TSEZA GEWOG, DAGANA	3.536	8.999	12.535	1.588	0.620	2.208	45%	7%	18%
124	KARMALING (DEORALI) GEWOG,	3.951	8.398	12.349	1.856	0.197	2.053	47%	2%	17%

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Sl. No	Agency	Revised Budget			Expenditure			% of utilization		
		Current	Capital	Total	Current	Capital	Total	Current	Capital	Total
	DAGANA									
125	LHAMOIZINGKHA GEWOG, DAGANA	3.523	13.039	16.562	1.680	0.222	1.902	48%	2%	11%
126	NICHULA GEWOG, DAGANA	4.030	9.479	13.509	1.913	0.434	2.347	47%	5%	17%
127	DZONGKHAG ADMINISTRATION, PUNAKHA	541.296	337.018	878.314	251.170	31.978	283.148	46%	9%	32%
128	CHHUBU GEWOG, PUNAKHA	3.799	12.289	16.088	1.626	0.280	1.906	43%	2%	12%
129	GOENSHARI GEWOG, PUNAKHA	3.728	8.279	12.007	1.413	1.217	2.631	38%	15%	22%
130	GUMA GEWOG, PUNAKHA	3.554	16.118	19.672	1.704	1.614	3.318	48%	10%	17%
131	KABJISA GEWOG, PUNAKHA	3.722	11.631	15.353	1.610	0.617	2.226	43%	5%	15%
132	LIMBUKHA GEWOG, PUNAKHA	3.489	6.749	10.238	1.757	0.528	2.285	50%	8%	22%
133	SHENGANA GEWOG, PUNAKHA	3.985	9.347	13.332	1.831	0.414	2.245	46%	4%	17%
134	TALO GEWOG, PUNAKHA	3.573	9.038	12.611	1.497	4.765	6.261	42%	53%	50%
135	TEOWANG GEWOG, PUNAKHA	3.694	8.468	12.162	1.646	0.062	1.708	45%	1%	14%
136	DZOMA GEWOG, PUNAKHA	3.544	11.747	15.291	1.650	2.448	4.097	47%	21%	27%
137	BAAP GEWOG, PUNAKHA	3.617	15.430	19.047	1.600	0.692	2.293	44%	4%	12%
138	TOEBESA GEWOG, PUNAKHA	3.739	11.689	15.428	1.726	0.884	2.610	46%	8%	17%
139	DZONGKHAG ADMINISTRATION, WANGDUE PHODRANG	600.078	361.689	961.767	290.628	34.738	325.365	48%	10%	34%
140	BJENA GEWOG, WANGDUE PHODRANG	3.712	11.665	15.377	1.768	0.983	2.752	48%	8%	18%
141	DANGCHHU							43%	23%	30%

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		Current	Capital	Total	Current	Capital	Total	Current	Capital	Total
	GEWOG, WANGDUE PHODRANG	4.286	9.106	13.392	1.857	2.116	3.973			
142	DAGA GEWOG, WANGDUE PHODRANG	3.721	14.055	17.776	1.378	1.321	2.699	37%	9%	15%
143	GANGTEOD GEWOG, WANGDUE PHODRANG	4.026	10.976	15.002	1.689	0.075	1.764	42%	1%	12%
144	GASETSHOGONG M GEWOG, WANGDUE PHODRANG	3.789	13.617	17.406	1.726	1.063	2.789	46%	8%	16%
145	GASETSHOWOG M GEWOG, WANGDUE PHODRANG	3.767	4.967	8.734	1.839	0.318	2.156	49%	6%	25%
146	KAZHI GEWOG, WANGDUE PHODRANG	3.729	11.134	14.863	1.713	0.025	1.739	46%	0%	12%
147	NAHI GEWOG, WANGDUE PHODRANG	3.953	6.791	10.744	1.769	0.003	1.772	45%	0%	16%
148	NYISHO GEWOG, WANGDUE PHODRANG	3.986	11.559	15.545	1.884	3.821	5.704	47%	33%	37%
149	PHANGYUEL GEWOG, WANGDUE PHODRANG	3.611	7.132	10.743	1.448	0.764	2.212	40%	11%	21%
150	PHOBI GEWOG, WANGDUE PHODRANG	4.197	10.885	15.082	1.595	3.122	4.717	38%	29%	31%
151	RUBESA GEWOG, WANGDUE PHODANG	3.877	10.766	14.643	1.783	0.140	1.923	46%	1%	13%
152	SEPHU GEWOG, WANGDUE PHODRANG	3.776	10.062	13.838	1.628	3.235	4.863	43%	32%	35%
153	ATHANG GEWOG, WANGDUE PHODRANG	3.957	10.406	14.363	1.535	0.199	1.733	39%	2%	12%
154	THEDTSO GEWOG, WANGDUE PHODRANG	3.468	19.595	23.063	1.599	2.952	4.551	46%	15%	20%

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		Current	Capital	Total	Current	Capital	Total	Current	Capital	Total
155	DZONGKHAG ADMINISTRATIO N, BUMTHANG	336.865	211.004	547.869	149.854	27.050	176.905	44%	13%	32%
156	CHHOEKHOR GEWOG, BUMTHANG	3.551	20.094	23.645	1.823	3.347	5.169	51%	17%	22%
157	CHHUMEY GEWOG, BUMTHANG	3.527	12.144	15.671	1.813	2.334	4.146	51%	19%	26%
158	TANG GEWOG, BUMTHANG	4.210	11.419	15.629	1.751	0.545	2.296	42%	5%	15%
159	URA GEWOG, BUMTHANG	4.382	8.610	12.992	1.665	0.883	2.549	38%	10%	20%
160	DZONGKHAG ADMINISTRATIO N, SARPANG	565.429	514.032	1,079.461	272.116	67.824	339.941	48%	13%	31%
161	SAMTEYLING GEWOG, SARPANG	3.600	12.557	16.157	1.768	0.107	1.875	49%	1%	12%
162	CHHUZARGANG GEWOG, SARPANG	4.013	13.810	17.823	1.852	2.980	4.832	46%	22%	27%
163	DEKIDLNG GEWOG, SARPANG	3.579	21.506	25.085	1.646	1.763	3.410	46%	8%	14%
164	CHHUZOM GEWOG, SARPANG	5.571	18.859	24.430	1.949	-	1.949	35%	0%	8%
165	TAREYTHANG GEWOG, SARPANG	3.976	4.180	8.156	1.925	0.225	2.150	48%	5%	26%
166	GELEPHU GEWOG, SARPANG	3.529	16.967	20.496	1.592	1.060	2.651	45%	6%	13%
167	GAKIDLING GEWOG, SARPANG	3.565	17.834	21.399	1.787	0.566	2.353	50%	3%	11%
168	JIGMEDCHHEOLI NG GEWOG, SARPANG	3.969	23.220	27.189	1.750	0.916	2.665	44%	4%	10%
169	UMLING GEWOG, SARPANG	4.202	8.983	13.185	1.833	1.216	3.049	44%	14%	23%
170	SINGYE GEWOG, SARPANG	4.009	10.109	14.118	1.672	0.127	1.799	42%	1%	13%
171	SHOMPANGKHA GEWOG,							46%	34%	38%

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	SARPANG	3.578	6.813	10.391	1.654	2.319	3.973			
172	SERSHONG GEWOG, SARPANG	3.891	9.413	13.304	1.535	0.783	2.318	39%	8%	17%
173	DZONGKHAG ADMINISTRATIO N, ZHEMGANG	435.605	493.474	929.079	190.127	79.151	269.278	44%	16%	29%
174	BARDO GEWOG, ZHEMGANG	4.592	19.448	24.040	2.103	8.190	10.293	46%	42%	43%
175	BJOKA GEWOG, ZHEMGANG	4.683	12.186	16.869	1.806	0.016	1.822	39%	0%	11%
176	NANGKOR GEWOG, ZHEMGANG	4.666	16.880	21.546	2.220	0.801	3.021	48%	5%	14%
177	NGANGLA GEWOG, ZHEMGANG	3.731	15.658	19.389	1.568	4.483	6.051	42%	29%	31%
178	PHANGKHAR GEWOG, ZHEMGANG	3.747	12.561	16.308	1.561	1.151	2.712	42%	9%	17%
179	SHINGKHA R GEWOG, ZHEMGANG	4.134	14.789	18.923	1.582	1.257	2.839	38%	9%	15%
180	TRONG GEWOG, ZHEMGANG	3.536	15.714	19.250	1.553	4.136	5.689	44%	26%	30%
181	GOSHING GEWOG, ZHEMGANG	4.149	14.596	18.745	1.344	1.743	3.088	32%	12%	16%
182	DZONGKHAG ADMINISTRATIO N, TRONGSA	330.569	311.107	641.676	144.913	20.991	165.904	44%	7%	26%
183	DRAKTENG GEWOG, TRONGSA	3.457	18.479	21.936	1.593	0.071	1.664	46%	0%	8%
184	KORPHU GEWOG, TRONGSA	4.432	8.245	12.677	1.538	0.400	1.938	35%	5%	15%
185	LANGTHEL GEWOG, TRONGSA	3.585	18.742	22.327	1.753	1.590	3.343	49%	8%	15%
186	NUBI GEWOG, TRONGSA	3.974	18.316	22.290	1.692	1.675	3.367	43%	9%	15%
187	TANGSIBJI GEWOG, TRONGSA	3.571	10.054	13.625	1.726	0.686	2.413	48%	7%	18%
188	DZONGKHAG							45%	8%	25%

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		Current	Capital	Total	Current	Capital	Total	Current	Capital	Total
	ADMINISTRATIO N, LHUENTSE	322.623	373.808	696.431	144.295	30.511	174.807			
189	GANGZUR GEWOG, LHUENTSE	3.668	17.183	20.851	1.485	0.162	1.647	40%	1%	8%
190	JAREY GEWOG, LHUENTSE	4.266	9.924	14.190	1.691	-	1.691	40%	0%	12%
191	KHOMA GEWOG, LHUENTSE	3.580	14.348	17.928	1.299	1.530	2.829	36%	11%	16%
192	KURTEOD GEWOG, LHUENTSE	4.867	7.326	12.193	1.598	0.094	1.692	33%	1%	14%
193	MINJAY GEWOG, LHUENTSE	3.765	10.041	13.806	1.629	0.729	2.358	43%	7%	17%
194	MENBI GEWOG, LHUENTSE	3.572	13.883	17.455	1.538	1.469	3.007	43%	11%	17%
195	METSHO GEWOG, LHUENTSE	4.426	9.179	13.605	1.551	2.235	3.787	35%	24%	28%
196	TSENKHAR GEWOG, LHUENTSE	3.586	16.544	20.130	1.663	1.096	2.759	46%	7%	14%
197	DZONGKHAG ADMINISTRATIO N, MONGAR	675.392	549.741	1,225.133	302.709	103.579	406.288	45%	19%	33%
198	BALAM GEWOG, MONGAR	4.012	7.561	11.573	1.673	3.163	4.836	42%	42%	42%
199	CHHALI GEWOG, MONGAR	3.595	13.988	17.583	1.652	0.293	1.945	46%	2%	11%
200	CHASKHAR GEWOG, MONGAR	3.886	11.173	15.059	1.618	1.027	2.645	42%	9%	18%
201	DRAMETSE GEWOG, MONGAR	4.306	15.494	19.800	1.825	4.368	6.193	42%	28%	31%
202	DREPUNG GEWOG, MONGAR	4.160	10.453	14.613	1.737	1.574	3.311	42%	15%	23%
203	GONGDUE GEWOG, MONGAR	4.304	13.472	17.776	1.608	-	1.608	37%	0%	9%
204	JURMEY GEWOG, MONGAR	4.265	13.741	18.006	1.723	0.519	2.242	40%	4%	12%
205	KENGKHAR GEWOG, MONGAR	4.376	14.098	18.474	1.854	1.986	3.841	42%	14%	21%

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206	MONGAR GEWOG, MONGAR	3.587	21.677	25.264	1.888	-	1.888	53%	0%	7%
207	NGATSHANG GEWOG, MONGAR	3.792	10.723	14.515	1.803	3.429	5.232	48%	32%	36%
208	SALENG GEWOG, MONGAR	3.581	13.794	17.375	1.777	5.788	7.566	50%	42%	44%
209	SHERIMUHUNG GEWOG, MONGAR	4.291	15.496	19.787	1.603	1.000	2.603	37%	6%	13%
210	SILAMBI GEWOG, MONGAR	5.478	12.370	17.848	2.970	4.319	7.289	54%	35%	41%
211	THANGRONG GEWOG, MONGAR	4.333	12.891	17.224	1.686	0.799	2.485	39%	6%	14%
212	TSAKALING GEWOG, MONGAR	4.094	13.777	17.871	1.668	6.656	8.324	41%	48%	47%
213	TSAMANG GEWOG, MONGAR	4.259	10.307	14.566	1.840	3.005	4.844	43%	29%	33%
214	NARANG GEWOG, MONGAR	4.279	11.342	15.621	1.729	-	1.729	40%	0%	11%
215	DZONGKHAG ADMINISTRATIO N, PEMA GATSHEL	476.563	418.805	895.368	214.634	48.856	263.490	45%	12%	29%
216	CHONGSHING GEWOG, PEMA GATSHEL	3.861	10.322	14.183	1.712	1.472	3.184	44%	14%	22%
217	CHHIMUNG GEWOG, PEMA GATSHEL	4.488	8.969	13.457	1.824	1.121	2.945	41%	12%	22%
218	DUNGMIN GEWOG, PEMA GATSHEL	3.840	11.446	15.286	1.643	0.196	1.839	43%	2%	12%
219	KHAR GEWOG, PEMA GATSHEL	4.009	10.792	14.801	1.874	0.589	2.462	47%	5%	17%
220	SHUMAR GEWOG, PEMA GATSHEL	3.523	15.541	19.064	1.803	0.304	2.107	51%	2%	11%
221	YURUNG GEWOG, PEMA GATSHEL	4.216	9.530	13.746	1.870	0.987	2.857	44%	10%	21%

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		Current	Capital	Total	Current	Capital	Total	Current	Capital	Total
222	ZOBEL GEWOG, PEMA GATSHEL	3.559	11.806	15.365	1.494	4.880	6.374	42%	41%	41%
223	DECHHENLING GEWOG, PEMA GATSHEL	4.449	18.539	22.988	1.805	1.088	2.893	41%	6%	13%
224	NORBUGANG GEWOG, PEMA GATSHEL	3.538	14.754	18.292	1.683	0.583	2.266	48%	4%	12%
225	NANONG GEWOG, PEMA GATSHEL	4.465	13.996	18.461	1.957	4.033	5.990	44%	29%	32%
226	CHOEKHORLING GEWOG, PEMA GATSHEL	4.258	7.736	11.994	2.217	0.671	2.888	52%	9%	24%
227	DZONGKHAG ADMINISTRATIO N, SAMDRUP JONGKHAR	536.751	325.728	862.479	244.513	36.006	280.519	46%	11%	33%
228	PHUENTSHOTHA NG GEWOG, SAMDRUP JONGKHAR	3.818	16.671	20.489	1.705	0.174	1.879	45%	1%	9%
229	PEMATHANG GEWOG, SAMDRUP JONGKHAR	3.780	9.696	13.476	1.603	0.241	1.844	42%	2%	14%
230	GOMDAR GEWOG, SAMDRUP JONGKHAR	4.138	20.246	24.384	1.525	1.145	2.670	37%	6%	11%
231	WANGPHU GEWOG, SAMDRUP JONGKHAR	4.131	16.784	20.915	1.878	2.340	4.219	45%	14%	20%
232	LANGCHENPHU GEWOG, SAMDRUP JONGKHAR	3.668	7.941	11.609	1.705	0.940	2.645	46%	12%	23%
233	LAURI GEWOG, SAMDRUP JONGKHAR	4.731	25.331	30.062	1.346	0.159	1.504	28%	1%	5%
234	MARTSHALA GEWOG, SAMDRUP JONGKHAR	4.201	16.711	20.912	1.573	1.000	2.573	37%	6%	12%
235	DEWATHANG GEWOG, SAMDRUP	3.547	12.703	16.250	1.781	0.504	2.285	50%	4%	14%

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Sl. No	Agency	Revised Budget			Expenditure			% of utilization		
		Current	Capital	Total	Current	Capital	Total	Current	Capital	Total
	JONGKHAR									
236	ORONG GEWOG, SAMDRUP JONGKHAR	4.184	15.548	19.732	1.723	0.126	1.849	41%	1%	9%
237	SAMRANG GEWOG, SAMDRUP JONGKHAR	3.054	4.384	7.438	1.351	0.025	1.376	44%	1%	19%
238	SERTHI GEWOG, SAMDRUP JONGKHAR	4.372	14.394	18.766	1.646	0.454	2.100	38%	3%	11%
239	DZONGKHAG ADMINISTRATIO N, TRASHIGANG	968.394	411.298	1,379.692	423.462	56.562	480.024	44%	14%	35%
240	BARTSHAM GEWOG, TRASHIGANG	4.246	11.341	15.587	1.896	0.556	2.453	45%	5%	16%
241	BIDUNG GEWOG, TRASHIGANG	4.024	9.473	13.497	1.642	-	1.642	41%	0%	12%
242	KANGLUNG GEWOG, TRASHIGANG	3.516	20.437	23.953	1.685	1.206	2.891	48%	6%	12%
243	KANGPARA GEWOG, TRASHIGANG	4.766	15.615	20.381	2.277	1.595	3.872	48%	10%	19%
244	KHALING GEWOG, TRASHIGANG	3.887	15.067	18.954	1.939	0.084	2.023	50%	1%	11%
245	LUMANG GEWOG, TRASHIGANG	4.153	22.374	26.527	1.985	1.177	3.162	48%	5%	12%
246	MERAK GEWOG, TRASHIGANG	4.823	15.195	20.018	2.523	3.432	5.956	52%	23%	30%
247	YANGNYER GEWOG, TRASHIGANG	4.198	14.992	19.190	1.971	3.958	5.929	47%	26%	31%
248	PHONGMEY GEWOG, TRASHIGANG	3.896	15.564	19.460	1.697	3.161	4.858	44%	20%	25%
249	RADHI GEWOG, TRASHIGANG	3.537	15.445	18.982	1.669	0.017	1.685	47%	0%	9%
250	SAKTENG GEWOG, TRASHIGANG	5.109	26.702	31.811	1.867	0.604	2.471	37%	2%	8%
251	SAMKHAR GEWOG,							43%	9%	16%

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Sl. No	Agency	Revised Budget			Expenditure			% of utilization		
		Current	Capital	Total	Current	Capital	Total	Current	Capital	Total
	TRASHIGANG	3.962	15.843	19.805	1.686	1.414	3.101			
252	SHONGPHU GEWOG, TRASHIGANG	3.676	14.176	17.852	1.732	1.143	2.875	47%	8%	16%
253	THRIMSHING GEWOG, TRASHIGANG	4.023	12.274	16.297	2.154	2.638	4.792	54%	21%	29%
254	UDZORONG GEWOG, TRASHIGANG	4.175	15.982	20.157	1.639	1.631	3.270	39%	10%	16%
255	DZONGKHAG ADMINISTRATIO N, THIMPHU	321.108	352.185	673.293	143.630	86.063	229.693	45%	24%	34%
256	SOE GEWOG, THIMPHU	3.921	4.423	8.344	1.783	2.841	4.625	45%	64%	55%
257	CHANG GEWOG, THIMPHU	3.529	16.080	19.609	1.680	(0.258)	1.423	48%	-2%	7%
258	DAGALA GEWOG, THIMPHU	3.633	8.344	11.977	1.771	0.119	1.890	49%	1%	16%
259	GAYNEY GEWOG, THIMPHU	4.145	5.746	9.891	1.724	0.236	1.960	42%	4%	20%
260	KAWANG GEWOG, THIMPHU	3.652	18.533	22.185	1.911	0.160	2.071	52%	1%	9%
261	LINGZHI GEWOG, THIMPHU	3.636	6.105	9.741	1.609	0.316	1.925	44%	5%	20%
262	MEWANG GEWOG, THIMPHU	3.615	18.408	22.023	1.560	1.574	3.134	43%	9%	14%
263	NARO GEWOG, THIMPHU	5.032	4.202	9.234	1.942	0.405	2.347	39%	10%	25%
264	DZONGKHAG ADMINISTRATIO N, GASA	167.118	168.459	335.577	62.249	47.672	109.921	37%	28%	33%
265	GEONKHAMED GEWOG, GASA	3.369	4.835	8.204	1.766	0.569	2.335	52%	12%	28%
266	GEONKHATEOD GEWOG, GASA	3.390	4.035	7.425	1.651	0.262	1.914	49%	7%	26%
267	LAYA GEWOG, GASA	3.816	15.742	19.558	1.949	1.191	3.140	51%	8%	16%
268	LUNANA GEWOG, GASA	4.229	13.101	17.330	1.706	1.492	3.198	40%	11%	18%
269	DZONGKHAG ADMINISTRATIO	418.328	301.803	720.131	187.835	10.461	198.296	45%	3%	28%

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Sl. No	Agency	Revised Budget			Expenditure			% of utilization		
		Current	Capital	Total	Current	Capital	Total	Current	Capital	Total
	N, TRASHI YANGTSE									
270	BUMDELING GEWOG, TRASHI YANGTSE	3.451	19.676	23.127	1.305	0.302	1.608	38%	2%	7%
271	JAMKHAR GEWOG, TRASHI YANGTSE	3.780	8.278	12.058	1.484	0.014	1.499	39%	0%	12%
272	KHAMDANG GEWOG, TRASHI YANGTSE	3.632	20.988	24.620	1.687	3.309	4.996	46%	16%	20%
273	RAMJAR GEWOG, TRASHI YANGTSE	4.215	10.875	15.090	1.563	0.227	1.789	37%	2%	12%
274	TEODTSHO GEWOG, TRASHI YANGTSE	4.025	14.753	18.778	1.863	2.082	3.945	46%	14%	21%
275	TONGMIZHANGT SHA GEWOG, TRASHI YANGTSE	3.984	11.196	15.180	1.355	0.842	2.197	34%	8%	14%
276	YALANG GEWOG, TRASHI YANGTSE	4.109	16.471	20.580	1.771	0.229	1.999	43%	1%	10%
277	YANGTSE GEWOG, TRASHI YANGTSE	3.495	15.709	19.204	1.741	2.889	4.630	50%	18%	24%
278	THIMPHU THROMDE	818.605	1,360.632	2,179.237	388.114	303.056	691.169	47%	22%	32%
279	PHUENTSHOLING THROMDE	171.285	478.116	649.401	81.228	3.032	84.260	47%	1%	13%
280	GELEGPU THROMDE	133.987	373.835	507.822	60.169	23.742	83.911	45%	6%	17%
281	SAMDRUPJONGK HAR THROMDE	92.217	321.700	413.917	40.646	21.870	62.517	44%	7%	15%

Source: DN

