



Annual Report 2017

**Department of Cottage and Small Industry
Ministry of Economic Affairs
Royal Government of Bhutan**

Our Vision

Guided by the philosophy of GNH, to become a premier agency promoting growth of a vibrant and sustainable cottage and small industries contributing to the overall socio-economic development of the country

Our Mission

To create an enabling environment to facilitate and support sustainable growth and development of Cottage & Small Industries (CSI) in the country for equitable income distribution, employment generation and balanced regional development.

Contents

1. Introduction.....	
2. Cottage and Small Industry Policy 2012.....	
3. An overview of Cottage and Small Industry (CSI)	
4. Number and type of CSIs approved by the Department.....	
5. Programs for human capital development and inculcation of entrepreneurship culture.....	
5.1 Skill development trainings	
5.2 Decentralized Hands on Program Exhibition (D-HOPE)	
5.3 Business Advocacy workshop (BAW)	
6. Cottage and Small Industry Business Incubation facilities.....	
6.1 Establishment of Business Incubator at Changzamtog, Thimphu	
6.2 Industrial service centre, Changzamtog, Thimphu	
7. Bhutan Enterprise Awards (BEA)	
8. Rural Enterprise Development Scheme (REDS)	
9. Employment contribution by CSI.....	
10. Download.....	
11. Contact Address.....	

Annexure I: Type of Projects approved by the Department for licensing (activities not delegated for approval to the six Regional Trade and Industry Offices.

1. Introduction

The Department of Cottage and Small Industry (DCSI) under the Ministry of Economic Affairs is pleased to share report of the past year's performances in this Annual Report 2017. The Royal Government of Bhutan has designated cottage and small industries (CSIs) as one of the five economic jewels, which underscores the important role placed on the sector in uplifting the socio-economic conditions.

2. Cottage and Small Industry Policy 2012

The CSMI Policy was adopted by the Government in 2012 as a first step towards providing enabling and conducive environment for the growth of CSIs. The vision of the Policy is to develop a dynamic, competitive and innovative CSMI sector in harmony with the GNH philosophy, thus promoting employment, poverty reduction and balanced regional development.

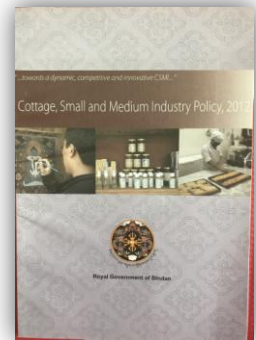
The Department implements CSMI Policy and Strategy 2012-2020 through development of three year successive CSMI Action plans. The development strategy sets out clear strategies on how to operationalize and achieve the Policy objectives. On the other hand, the action plan sets out the activities, responsibilities, and deadline for achieving the CSMI Development Strategy in three-year phases.

Since CSI development is horizontal or cross-cutting in nature, the first action plan for the year 2012-2014 was implemented successfully in collaboration and with involvement of relevant stakeholders who have key role on achieving parts of the CSMI Policy objectives.

The second CSMI Policy for year 2015 -2018 is currently being implemented and the stakeholders' involvement in implementing the three year action plan activities have been and will continue to evolve. The final action plan (2018-2020) will be rolled out till 2020, covering the overall timeline of the CSMI Policy and Strategy.

The following are the six strategic objectives of the policy

- Strengthen the Policy Environment and Institutional Framework
- Strengthen the legislative framework and enterprise environment
- Facilitate access to finance and incentives
- Enhance competitiveness and innovation
- Improve market access
- Enhance employment and develop a culture of entrepreneurship



3. An overview of Cottage and Small Industry (CSI)

The Cottage and Small Industry¹ constitutes more than 96 per cent of the total industries licenses issued in Bhutan. As of 31st May, 2017, provisionally, there were 20,143 licensed CSIs in the country as compared to 17,364 as of 30th June, 2016. A total of 2,779 licenses were issued in the 11-month period.

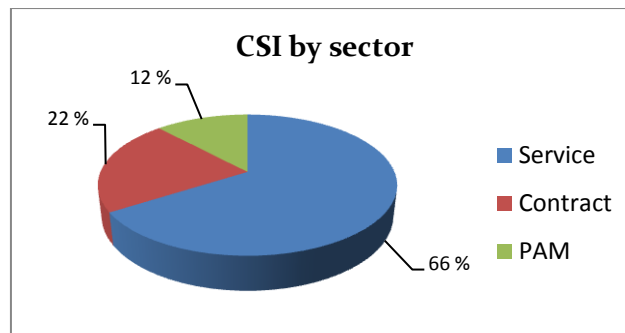
Industries in Bhutan are categorized into three sectors, viz., Service, Production and Manufacturing (P&M) and Contract. CSI is dominated by the service sector, accounting more than 66 per cent of the total CSIs, while P&M sector accounts for only 12 per cent (figure i)

Table i: Number of CSI by Sector (cumulative)

Sector	CSI as of Dec 2012	CSI as of Dec 2013	CSI as of Dec 2014	CSI as of June 2016	CSI as of May 2017
Service***	8079	7939	9946	11550	20143
P&M	1329	1287	1571	2091	
Contract	3660	3322	3676	3723	
Total	13068	12548	15193	17364	

***Bars while being considered as part of the service industry are not included in the count and analysis

Figure i: CSI by sector



Business licenses issued by BICMA

As mandated by the Bhutan InfoComm and Media Authority (BICMA) Act 2006, all entertainment and printing business licenses are being issued by BICMA without having them to obtain business license from the Ministry of Economic Affairs.

Table ii: Number of entertainment and printing licenses issued by BICMA

Entertainment and printing license	
Snooker	179
Drayang	42
Discotheque	19
Cinema hall	5
Karaoke / live music	57
Performing troupe	8
Reality shows	16
Printing	32
Total	358

(Source: BICMA website)

¹ The scale of industry is determined by the size of capital investment and the number of people it employs. (Cottage; investment of less than 1 million or employing 1-4. Small: investment from 1-10 million or employing 5-19). In case of conflict, Investment takes the precedence.

4. Number and type of CSIs approved by the Department

Most of the cottage and small industries licenses are being issued by the Regional Trade and Industry Offices (RTIOs), however, for those business proposals that are not delegated to the RTIOs, the Department issues business approval. During the year 2016-2017, a total of 238 proposals were approved. Since its establishment in 2010, the Department has helped in facilitating the approval for a total of 489 proposals. The table iii indicates total number of CSI proposals approved thus far.

Table iii: Number of CSIs approved by the Department

2011	2012	2013	2014	2015	2016	2017
3	7	16	56	169	163	75

(Refer Annexure I for the details).

5. Programs for human capital development and inculcation of entrepreneurship culture

5.1 Skill development trainings

The Department identifies critical skill training needs and provides training free of cost both potential and existing CSIs on a regular basis. Promotion of business skills amongst the CSI is one of the important tools for enhancing the entrepreneurial capability in the country. During the year 2016-17, 106 CSIs were provided skill development trainings. In a time span of seven years, 741 entrepreneurs were trained in the following fields.

Table iv: Soft skill development trainings

Type of Trainings	Number of CSI Entrepreneurs trained	Year
Management of small scale business	79	2012
Small Hotel & Restaurant Related Services	67	2012
Bookkeeping	65	2015
Cost accounting, basic accounting, bookkeeping and marketing management	107	2016 & 2017

Seminars	Number of CSI entrepreneurs	Year
Planning and preparing a winning Business Proposal	37	2014
Costing and Pricing of Products	23	2014
How to Identify a Winning Business Idea	18	2014

Table v: Hard skill development trainings

Type of Trainings	Number of CSI Entrepreneurs trained	Year
Advance Hair and Skin Treatment	18	2012
Advance Hair & Skin cosmetic treatment	17	2012
Advance Baking Training	32	2013
Upholstery Training	15	2014
Bamboo and Cane furniture making	14	2014
Preparation and Presentation of Indian cuisine	32	2015

Construction Building Material	14	2015
Bronze Casting Training	2	2015
Apparel Designing and Tailoring	10	2016
Modern Milk Processing technology	6	2016
Lacquer-ware	2	2016
Basic spa therapy	24	2017
Repair of Home appliances	47	2017
Hamada Hand-made paper	112	2014-2016

Figure ii: Some photos of the entrepreneurs at practical training sessions



Bamboo and Cane furniture making



Hair and Beauty



Lacquer-ware



Apparel designing



Business management

5.2 Decentralized Hands on Program Exhibition (D-HOPE)

As part of the Community Capacity and Rural Enterprise Development Project with technical and financial support from Japan International Cooperation Agency (JICA), the D-HOPE has been initiated to enhance the production and marketing skills of rural entrepreneurs. The D-HOPE helps entrepreneurs to showcase a live production process of various local products to visitors and customers.

The D-HOPE programmes were promoted through exhibitions and catalogues in the form of an event called Gakyed Gatoen - festival of happiness.

The process of the project:



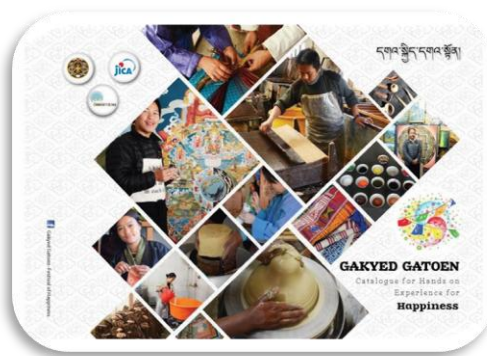
Achievements

A total of 44 participants from central government, local government, CSI entrepreneurs and business development service providers were trained on community capacity and rural enterprise development theory and concepts in Japan and Thailand (2014-2016).

The first Gakyed Gatoen- *festival of happiness* was launched from April till May 2016 in Thimphu wherein, 67 programs ranging from food preparation and tasting to painting and craft making was exhibited.

The second Gakyed Gatoen festival was launched in January 2017 in Thimphu, Paro and Haa Dzongkhags. A total of 117 entrepreneurs participated in the second festival. A catalogue containing various hands on program exhibition was also published.

Figure iii: Gakyed Gatoen catalogue's cover



<https://www.facebook.com/Gakyed-Gatoen-Festival-of-Happiness-1454954664826621/>

Figure iv: Some of the hands on exhibition photos



Pottery



Back-strap traditional weaving



Traditional painting

5.3 Business Advocacy Workshop (BAW)

The main objective of the business advocacy workshop is to promote growth of CSI through dissemination of information pertaining to starting and operating a business. The advocacy workshop includes information on rules and regulations, licensing procedures, current policies, various financing schemes, incentives and skill development supports available to CSIs. The Department also uses this platform to familiarize local authorities with information on doing business so that they can provide support services to cottage and small industries under their jurisdiction.

During the year 2016-2017, 360 participants were familiarized in eight Dzongkhags. So far, Department conducted business advocacy workshop to 949 entrepreneurs in various Gewogs and Dzongkhags.

Table vi: Report of BAW (2012 – 2017)

Sl No	Location	No of Participants	Year
1	Nganglam (Pgatshel), Chumey (Bumthang)	36	2012-13
2	Ngangla (Zhemgang), Drakten (Trongsa), Autsho (Lhuentse), Kengkhar and Wamrong (Monggar), Sipsoo and Laherini (Samtse), Yurung (Pgatshel), Phuentshothang (Sjongkhar), Phobjikha (Wangdue), Chamkhar (Bumthang), Trongsa and Lhuentse	425	2014-15
3	Gelephu (Sarpang), Trashiding (Dagana), Rangthangling (Tsirang), Samtse	128	2014-15
4	Shumar (Pgatshel), Serthig (Sjongkhar), Lhuentse, Bumthang, Samtse, Phuentsholing (Chukha), Chukha, Dekiling (Sarpang), Damphu (Tsirang)	360	2016-17

6 Cottage and Small Industry Business Incubation facilities

The objective of business incubation programme is to support aspiring entrepreneurs with good business ideas, at the start-up stage by providing space at nominal lease rate with a favorable working environment – such as access to facility based services, common secretarial services, Business Development Services (BDS), advisory and mentoring by both in-house staff and external business experts. The incubation term is for a maximum of two years after which they required to move out.

6.1 Establishment of Business Incubator at Changzamtog, Thimphu

For the first time, a customized mixed-type incubator for production and manufacturing ideas is being established in Bhutan. The construction work for a G+3 storied building at cost of Nu.60.0m is nearing its completion. Upon completion, it will accommodate around 31 incubates at any given time. The incubator will provide physical workspace with amenities and various business development services to incubatees during the incubation period.

6.2 Industrial service centre, Changzamtog Thimphu

As per the Government's directive the existing industrial service centre is being converted into incubation centre. The sheds are being taken over and converted into incubation space as and when the lease term of the existing tenants expire. So far, seven sheds have been taken and handed over to the following new incubatees. These incubatees are expected to complete the incubation period in two years.

Table vii: List of Incubatees at the Service centre, Changzamtog

Sl No	Incubates	Activity	Year
1	Zhenphen	Prototype Solar Water heating system	2016
2	Bishnu Prasad Sharma	3 Dimensional works	2016
3	Happy Cooperative	Prototype of maize sowing machine, potato peeling and cutting machines	2016
4	Ugyen Wangmo	Wooden Educational Toys	2016
5	Phuntsho Wangmo	Buckwheat Noodles	2016
6	Sonam Dorji	Water Treatment	2016
7	Chimmi Lhamo	Natural Soap	2016

Figure v: Photos of incubates at work



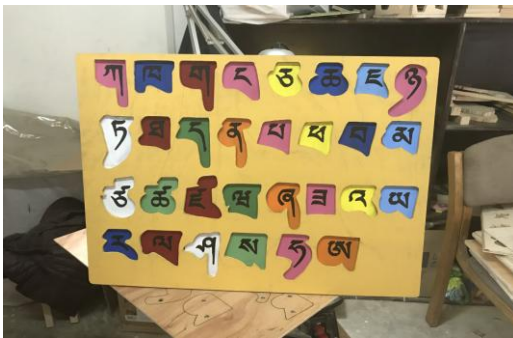
Natural Soap



3 dimensional works



Buckwheat noodles



Wooden educational toys

7 Bhutan Enterprise Awards (BEA)

To recognize and reward contribution of CSIs to the national economy and to promote such responsible industries in the country, the BEA was instituted in the year 2013. The BEA also aims to create greater awareness and interest in self-employment over safe employment and to recognize the role of entrepreneurship in the society.

The categories for the annual awards are, i) Small-Scale Entrepreneur of the Year, ii) Cottage-Scale Entrepreneur of the Year, iii) Rural Entrepreneur of the Year, and iv) Woman Entrepreneur of the Year. Four CSIs were recognised and rewarded with cash prizes and certificates under various award categories in April 2017. The awarding ceremony was graced by the Hon'ble Speaker of the Parliament, Lyonpo Jigme Zangpo.

The Government of India's fund under PTA Project supports the award scheme while the Bhutan Development Bank Limited sponsors the Rural Entrepreneur of the Year Award each year.

Table viii: Snapshot of the Award winners (2013 – 2016)

Year 2013	
<p>“Cottage Scale Entrepreneur of the year“ Athang Training Academy Thimphu</p>	<p>“Small Scale Entrepreneur of the year” Kuengacholing Poizokhang Gelephu</p>
<p>“ Rural Entrepreneur of the year “ Kuenphen Dewachen Incense Making Unit Monggar</p>	<p>“Woman Entrepreneur of the year” Tshejors Ayzey Thimphu</p>
Year 2014	
<p>“Cottage Scale Entrepreneur of the year“ Tagma Handmade Paper Factory Zhemgang</p>	<p>“Small Scale Entrepreneur of the year” Bio Bhutan Thimphu</p>
Year 2015	
<p>“Cottage Scale Entrepreneur of the year“ Nado Poizokhang Thimphu</p>	<p>“Small Scale Entrepreneur of the year” Bio Bhutan Thimphu</p>
<p>“ Rural Entrepreneur of the year “ Tenzin Penjor Incense Making Lhuentse</p>	<p>“Woman Entrepreneur of the year” Natural & Organic Food Processing Unit Thimphu</p>
Year 2016	
<p>“Cottage Scale Entrepreneur of the year“ Lama Bakery Thimphu</p>	<p>“Small Scale Entrepreneur of the year” Jungshi Handmade Paper Factory Thimphu</p>
<p>“ Rural Entrepreneur of the year “ Lhendup Incense Manufacturing unit Bumthang</p>	<p>“Woman Entrepreneur of the year” Yoezer Lhamo Milk processing unit Bumthang</p>

Figure vi: Photos of the award winners



2013



2014



2015



2016

8 Rural Enterprise Development Scheme (REDS)

The Rural Enterprise Development Scheme (REDS) was started in 2006 with funding support from UNDP and implemented by the Department of Industry. Since the creation of the Department of Cottage & Small Industry (DCSI) in July 2010, the project came under the purview of the Department. Under this scheme the DCSI provide funds in the form of grant to the CSI specially targeting rural entrepreneurs for purchase of essential / core machinery and equipment for either starting a new or expansion of existing viable CSI. The Government of India (GOI-PTA) currently funds the scheme. The main objective of the scheme is to help CSI invest in modern technology and upgrade/expand capacity or diversify using modern equipment(s).

The grant is being provided to an existing CSI on a cost sharing basis whereby Government and the promoter share the cost of machinery at the ratio of 80:20 respectively, subject to the maximum contribution of Nu. 200,000 from the Government.

Similarly, for the start-up CSIs, the ratio of the Government's contribution to that of the promoter's is 90:10 respectively but the Government's contribution shall not exceed Nu.200,000 irrespective of the cost of machinery / equipment.

In the year 2016-17, seven CSIs were supported with a grant amount of Nu.1.13 million. All in all, a grant worth Nu.11.19 million has been provided to 74 CSIs for purchase of core machinery.

Table ix: Report on RED scheme (2005 – 2017)

Year	No of Beneficiaries	Grant (Nu)	Activities supported	Dzongkhag
2005-2006	7	1,213,033.00	Incense, bakery, weaving, fabrication and bricks	Bumthang, Trongsa, Punakha, Paro, Tsirang and Chukha
2009	10	680,175.00	Lime manufacturing, traditional mask, tailoring and incense	Trongsa, Zhemgang, Sarpang and Thimphu
2010	11	1,536,530.00	Automobile workshop, incense, lime making, dye, furniture, Dapa and mud block	Trashigang, Monggar, Trongsa, Sarpang and Haa
2011	5	1,083,820.00	Incense, mud block and weaving center	Lhuentse and Trashigang
2012	7	1,203,277.00	Furniture, bakery and Yoghurt plant	Monggar, Trongsa, Wangdue, Thimphu and Sjongkhar
2013	6	760,000.00	Salon, Handmade paper, furniture, steel fabrication and handlooms	Trashigang, Trashiyangtse, Sjongkhar and Paro
2014	5	861,012.00	Furniture, Cane and Bamboo, incense and vegetable oil processing unit	Chukha, Samtse, Punakha, Wangdue and Trongsa
2015-2016	16	2,724,417.00	Agro based, furniture, color soil, mustard oil, metal sculpture, yoghurt, hollow bricks, wood carving, water servicing & tyre repairing, tailoring and milk processing	Zhemgang, Lhuentse, Trashigang, Thimphu, Gelephu, Monggar, Haa, Paro, Bumthang and Gasa
2016-2017	7	1,127,729.00	Concrete bricks, stone sculpturing, maize processing, milk processing, production of fuel cookies (briquette) and potato chips	Dagana, Sjongkhar, Pemagatshel, Paro, Trashigang, Tsirang and Thimphu
	74	11,189,993.00		

Figure vii: Photos of some key equipment provided to CSIs through the scheme



Bamboo splitter machine



Double door refrigerator



Thickness and surface planer



Belt sanding machine

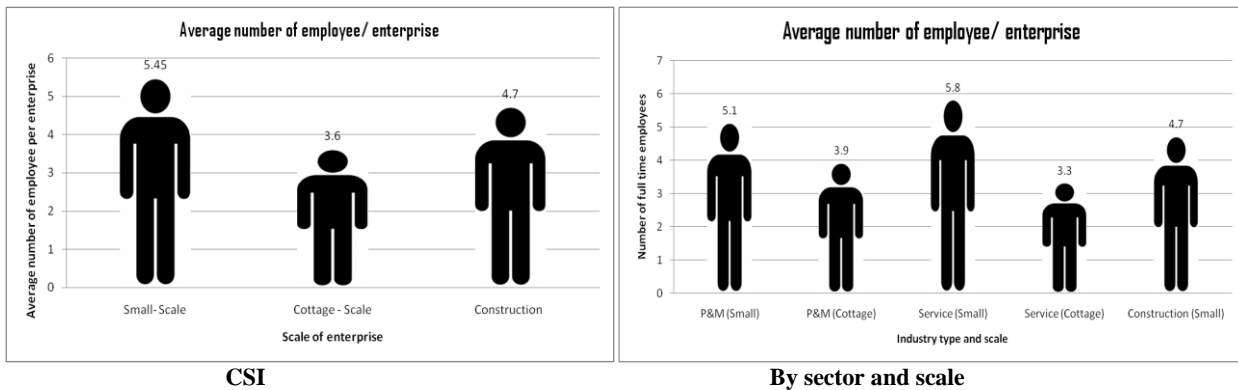


Incubator and Freezers

9 Employment contribution by CSI

As per the Employment Survey conducted by the Department in year 2015 to determine the average number of people employed by the CSIs in the country; the average number of people employed by cottage industry and small industry is 3.6 and 5.45 per industry respectively. The average number of people employed by the contract industries is 4.7. The total number of people employed by the CSI stands at 92,322 as of May 2017 based on the assumptions and above average.

Table x: CSI contribution to employment generation (based on Dec 2015 survey)



Way forward:

DCSI will continue to strive towards the development of cottage and small industry in the country. Our programs and projects will be guided by the Economic Development Policy 2016 and CSMI Policy 2012, which would mainly focus on creation of enabling environment through development of infrastructure such as mini industrial estates, incubation centres, and development of entrepreneurial culture for the growth of CSI in the country.

10 Download

A softcopy of this report can be downloaded from the website www.moea.gov.bt

11 Contact Address

Department of Cottage and Small Industry,
 Ministry of Economic Affairs,
 P.O Box # 141,
 Thimphu Bhutan
 Tel: 00975 2 332741/322406 (PABX), Fax: 00975 2 332749/324407
 Website: www.moea.gov.bt

Follow us on: <https://www.facebook.com/Department-of-Cottage-and-Small-Industry-371734206555334/>

ANNEXURE

Annexure I: Type of Projects approved by the Department for licensing (activities not delegated for approval to the six Regional Trade and Industry Offices.

Sl No	Activity	Number
2010 and 2011		
1	Incense manufacturing	1
2	Ice Cream Manufacturing	1
3	Medical Service	1
2012		
1	Dairy Feed Mill	1
2	Assembly of Electric Cars	1
3	Medical Service	1
4	Marketing Service	1
5	Mobil Car Wash using Steam Technology	2
6	Sporting Activities	1
7	Diagnostic Center	1
2013		
1	Production of non-woven carry bag	1
2	Strawberry & Horticulture Farm	1
3	Manufacturing of Briquette Unit	1
4	Production of paddy for commercial purpose	1
5	Mobile Assembling Unit	1
6	Dapa making (wood turning)	1
7	Manufacturing of toilet paper / napkin / tissue	2
8	Wall décor service	1
9	Bill collection service	1
10	Goods & Passenger Transport	1
11	Sporting Activities	1
12	Maintenance of OLTC in the transformer	1
13	Cold Store Facility	1
14	Consultancy firm	1
15	Diagnostic center	1
2014		
1	Flower Nursery	1
2	Manufacturing of Egg tray	1
3	Animal Feed Mill	1
4	Establishment & operation of spa product	1
5	Collection, purification & bottling of Shilajit	1
6	Dairy Farming	2
7	Cheese Processing Unit	1
8	Manufacturing of Briquette	2
9	Broiler	2
10	Bronze Casting	1
11	Manufacturing of Auto electric dehydrator (dryer)	1
12	Manufacturing and processing of Areca Nut products	1

13	Agency to facilitate treatment outside Bhutan	1
14	Astrological Services	1
15	Auction Yard	2
16	Bill collection service	1
17	Catering services	1
18	Cleaning Services	1
19	Cold store facility	1
20	Diagnostic Center	1
21	Domestic Employment Agent	1
22	Film Distribution	1
23	Geo Technical Studies	1
24	GPMS Vehicle tracking device service provider	1
25	Hiring of sound and light equipment service unit	1
26	Home Plumbers, Home painter, carpentry, masonry and electrical	1
27	Home Processed Food unit	1
28	Manufacturing of electric incense burner	1
29	Manufacturing of Ice Cream	1
30	Manufacturing of Knitwear	1
31	Manufacturing of Noodles	1
32	Manufacturing of packaged drinking water	1
33	Milk Processing Plant	2
34	Mushroom Farming	2
35	Natural and Organic Food Processing	1
36	Potato Chips Manufacturing	1
37	Mobile Steam Car Wash	1
38	Operation of River Rafting Services	1
39	Optic Fiber Installation & Maintenance Services	1
40	Portable sawmill	1
41	Printing service (shirts, banners, mugs, plates, clocks, mouse pad)	1
42	Processing plant for shredding Waste Plastic to use in Bituminous mix	1
43	Production and Marketing of Herbal Tea and Incense Powder	1
44	Production of Organic Fertilizer	1
45	Providing overseas employment services	1
46	Repair and Maintenance services (Plumbing, Fire hydrant, Water and Waste water treatment services)	1
47	Stone Crushing Plant	1
48	Vegetable farming	1
49	Waste Collection services	1
50	Yoga and Stress Management	1
2015		
1	Accounting and Filing of Tax Return Service Unit	2

2	Agri Farming	3
3	Agritech solutions and urban beautification services	1
4	Agro Farming	1
5	Auctioning of goods and real properties	1
6	Audio Services	1
7	Bag Production	1
8	Booking Services (Transportation, Lodging and Guidance) for Bhutanese guests	1
9	Bronze casting	1
10	Card Board manufacturing	1
11	Ceramics and Pottery Manufacturing unit	1
12	Commercial piggery farming	1
13	Consultancy	1
14	Consultancy in Sewerage & water Treatment plants	1
15	Dairy Farming	40
16	Dehydrated fruits and vegetables chips production unit	1
17	Diagnostic Center	6
18	Domestic Employment Agent	1
19	Engraving, cutting and polishing colored precious stones	1
20	E-waste recycling (refilling & recycling toner cartridges)	1
21	False ceiling Fitting provider	1
22	Film Distributor Services	1
23	Fishery	1
24	Flower Nursery	1
25	Gym / Health club	3
26	Heating Tech, Devices and System Windows Manufacturing	1
27	Hot Stone Bath	2
28	Ice Cream Manufacturing	1
29	Interior Design	2
30	IT and Management service	1
31	IT Office Solution Services	1
32	Land related consultancy services	1
33	Leather shoes manufacturing	1
34	Loading & Unloading of Goods	2
35	Manufacturing of PET Bottle	1
36	Manufacturing of Unplasticized Polyvinyl Chloride Window and Furniture	1
37	Manufacturing tissue paper	1
38	Massage Therapy	1
39	Milk Processing (butter, cheese, and curd)	1
40	Mineral Water Bottling	2
41	Mobile application development	1
42	Mobile saloon	1

43	Modern and False ceiling work service	1
44	Mushroom Farming	15
45	Music learning and fitness	1
46	Nursery Plantation	5
47	Operation of River Rafting Services	1
48	Optical related services	2
49	Organic Vegetable Farming	3
50	Packaged Drinking Water Plant	2
51	Packaged Snack Food Production	1
52	Piggery Farming	11
53	Porter and Pony Services	3
54	Poultry Farming	3
55	Production of Oxygen and Nitrogen Gas	1
56	Production, printing and modeling of souvenirs and gifts using 3D technology	1
57	Public service provider	1
58	Raising Bees and Production of Honey	1
59	Repair & Maintenance of Kobelco machines	1
60	Rubber crumbs manufacturing	1
61	Service integration for installation and maintenance of electrical and ICT systems	1
62	Sewage Cleaning Services	1
63	Shoe Manufacturing	1
64	Software Development and Consultancy service	2
65	Sound recording studio	1
66	Soya Sauce, Paste and Plum Vinegar production	1
67	Spa (Massage Therapy)	6
68	Sport's event management	1
69	Stone Crushing	1
70	Swimming & Steam & Sauna Services	1
71	Vegetable Farming	1
72	Water purification and bottling	1
73	Welded Wire Mesh Industry	1
74	Yoga Teaching	1
2016		
1	Agar wood distillery unit	1
2	Bamboo and Cane Crafts Production	1
3	Bean Sprout Production	1
4	Boxing Club	1
5	Building cleaning and In house services like cooking, washing and cleaning	1
6	Business process outsourcing	1
7	Car Water Servicing	1
8	Cement products manufacturing (Hume pipe and bricks)	1
9	Coaching and Translation	1

10	Consultancy (Interior Designing)	1
11	Consultancy (Business Plan development Organization Development and Strategic Management)	1
12	Consultancy in Creative Editorial Services	1
13	Consultancy in Designing, Interior design & Corporate design	1
14	Consultancy in Translation and Designing	1
15	Consultancy (Human Resources, Organization Development and Strategic Management)	1
16	Dairy Farm	19
17	Dairy Processing Plant	1
18	Day Care Center	1
19	Dzongkha Services	1
20	Early Childhood Care Development Centre/Day care centre	1
21	e-commerce business (cash on delivery)	6
22	Electrical Engineering Service (House wiring)	1
23	Electronic Educational Resources and Teaching	1
24	Environmental monitoring consultancy	1
25	Fire Extinguisher Refilling Services	1
26	Fitness Consultancy Services	1
27	Flower Nursery	3
28	General public services	1
29	Graphic Designing	1
30	Growing Fruits and Vegetables	2
31	Hot stone bath	1
32	Human Resource Consultancy	2
33	Interior and Exterior Designing	2
34	Laminated Flooring Services	1
35	Manufacturing of Apparel	1
36	Manufacturing of Areca Nut Plates & Cups	1
37	Manufacturing of Bhutanese Textile costumes and accessories	1
38	Manufacturing of customized motor cycle	1
39	Manufacturing of Garment	1
40	Manufacturing of Hume Pipes	2
41	Manufacturing of Ice Cream	1
42	Manufacturing of Round Bamboo Sticks	1
43	Manufacturing of Tofu (Soya Bean Curd)	1
44	Manufacturing of Wood- based Educational Toys	1
45	Manufacturing of wood briquettes	1
46	Massage	2
47	Micro Brewery (Craft beer, cider & non alcoholic beer)	1
48	Mineral water plant	2
49	Mobile car washing service	1

50	Mushroom cultivation	18
51	Nursery Plantation	2
52	Online cab reservation service	1
53	Organic Farming	2
54	Piggery Farming	1
55	Poultry Farming	15
56	Preparation of accounts for filing tax return	1
57	Production of chips, cheese and maize ball	1
58	Production of garments	1
59	Production of Herbal Tea	2
60	Production of LED light boards	1
61	Public Services (Loading unloading of goods, House & Office shifting and cleaning services)	1
62	Raising Bees and Production of Honey	3
63	Research Design and Development of Solar Hot Water System	1
64	Resin souvenirs production	1
65	River Rafting Services	1
66	Sea buckthorn (Tarbu) Juice & Tea production	1
67	Shilajit packaging	1
68	Soap manufacturing	1
69	Software Development	2
70	Spa and Massage services	12
71	Stone crushing	4
72	Swimming Pool Facilities	2
73	Tissue paper manufacturing	1
74	Traditional painting	1
75	UPVC fabrication, aluminum and glass fabrication	1
76	Vegetable Production	1
77	Web based advertisement services	2
78	Wood Charcoal Production	1
79	Yoga services	1
2017		
1	Agriculture Farming	2
2	Bronze Casting	1
3	Consultancy Service in Shitake Mushroom Growing	8
4	Dairy Farm	26
5	ECCD (age 3 and above)	1
6	Ecommerce: involving RMA payment gateway, providing online services for transaction of goods without involving physical possession of goods.	4
7	Manufacturing of Ice cream and candy	1
8	Martial Arts Studio	1
9	Milk Processing	1

10	Mineral Water Bottling Plant	1
11	Mobile App Service (connect and share ride)	1
12	Nursery	1
13	Online property management (involving RMA payment gateway): excluding online land tax payment system	1
14	Piggery Farming	4
15	Plants and Tree Nursery	1
16	Poultry Farming	6
17	Production of Seeds and Planting materials (Sapling)	1
18	Production of Honey wine and Braggots	1
19	Production of Organic Fertilizer	1
20	Production, Printing and modeling of learning kits, souvenirs and home decors using 3D technology	1
21	Repair and Maintenance of Construction machinery	1
22	Ritual Drum Manufacturing unit	1
23	Shilajit Processing Unit	1
24	Soap manufacturing	1
25	Spa services	2
26	Stone Crushing unit	3
27	Vegetable farming	1
28	Vehicle Maintenance refund service	1