



**ក្រសួងសេដ្ឋកិច្ច និងហិរញ្ញវត្ថុ**  
MINISTRY OF ECONOMY AND FINANCE  
N°.....MEF/.....

**ព្រះរាជាណាចក្រកម្ពុជា**  
**ជាតិ សាសនា ព្រះមហាក្សត្រ**  
KINGDOM OF CAMBODIA  
Nation Religion King

# State Budget Implementation

Noevember, 2023

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## 1. Executive Summary of TOFE

In November 2023, the Budgetary Central Government (BCG) collected 1,657 billion riels in domestic revenue, equivalent to 6.40% of the 2023 annual budget law (BL), while its expenditure reached 1,773 billion riels, equivalent to 5.10% of the 2023 BL. **As a result, BCG's budget execution has a 117 billion riels deficit.** During the first eleven months of 2023, BCG's domestic revenue collection achieved 21,824 billion riels, equivalent to 84.27% of the 2023 BL, while its expenditures execution achieved 27,601 billion riels, equivalent to 79.44% of the 2023 BL. **As a result, BCG's budget execution has a 5,777 billion riels deficit.**

**BCG collected 21,824 billion riels in domestic revenue, equivalent to 84.27% of the 2023 BL, a 2.15% decrease compared to the same period last year,** consisting of 19,627 billion riels in tax revenue, equivalent to 83.80% of the 2023 BL, contributing to a decrease of 4.48%, and 2,163 billion riels in non-tax revenue, equivalent to 100.95% of the 2023 BL, contributing to an increase of 26.11%. Based on the trend of revenue performance over the last several years mixed with the recovery of Cambodia's socio-economic activities, revenue collection is on-track according to the 2023 BL.

**BCG's expenditure reached 27,601 billion riels, equivalent to 79.44% of the 2023 BL, an 16.29% increase compared to the same period last year,** consisting of 9,396 billion riels in current expenditure, contributing to an increase of 10.18%, and 18,204 billion riels in capital expenditure, contributing to an increase of 19.71%. Overall, BCG's expenditure execution continues to maintain the principle of restricting unnecessary expenditures and allocating budgets to implement proactive objectives.

**The Royal Government continues to manage and utilize BCG's total financing effectively and carefully, which has allowed the need for budget execution to be met in a timely manner.** Foreign financing achieved 5,206 billion riels, equivalent to 81.24% of the 2023 BL, and domestic financing achieved 4,390 billion riels, equivalent to 56.79% of the 2023 BL, while the net government's deposits reached 79 billion riels.

Unit: Billion Riels

TOFE : BUDGET EXECUTION OF 2023

	2023 C.B.L.	Total Act /BL2023	Total Act	Jan-23	Feb-23	Mar-23	Apr-23	May-23	Jun-23	Jul-23	Aug-23	Sep-23	Oct-23	Nov-23	Dec-23
<b>I. DOMESTIC REVENUE</b>	<b>25,896.24</b>	<b>57.49%</b>	<b>14,888.64</b>	<b>1,855.57</b>	<b>1,663.38</b>	<b>3,131.64</b>	<b>2,483.98</b>	<b>1,804.13</b>	<b>2,135.38</b>	<b>1,825.97</b>	<b>1,884.10</b>	<b>1,704.35</b>	-	-	-
<b>1.CURRENT REVENUE</b>	<b>25,564.43</b>	<b>58.16%</b>	<b>14,867.63</b>	<b>1,855.57</b>	<b>1,663.38</b>	<b>3,127.41</b>	<b>2,473.24</b>	<b>1,801.88</b>	<b>2,131.59</b>	<b>1,825.97</b>	<b>1,884.10</b>	<b>1,695.06</b>	-	-	-
<b>a. TAX REVENUE</b>	<b>23,421.92</b>	<b>57.15%</b>	<b>13,386.76</b>	<b>1,754.09</b>	<b>1,491.63</b>	<b>2,912.81</b>	<b>2,299.68</b>	<b>1,669.56</b>	<b>1,717.04</b>	<b>1,541.73</b>	<b>1,726.44</b>	<b>1,534.01</b>	-	-	-
<b>Domestic tax revenue</b>	<b>20,882.94</b>	<b>57.36%</b>	<b>11,978.66</b>	<b>1,575.95</b>	<b>1,335.28</b>	<b>2,687.42</b>	<b>2,130.18</b>	<b>1,444.97</b>	<b>1,464.47</b>	<b>1,340.34</b>	<b>1,486.05</b>	<b>1,320.58</b>	-	-	-
Direct Tax (income tax, profits tax)	7,257.99	75.07%	5,448.71	666.10	458.41	1,684.06	1,235.10	464.18	463.60	477.38	453.97	445.30	-	-	-
Indirect Tax	13,624.95	47.93%	6,529.96	909.85	876.87	1,003.36	895.08	980.78	1,000.88	862.96	1,032.08	875.28	-	-	-
o.w/ - Excise Tax on specific goods	1,250.00	41.92%	523.97	85.76	74.97	61.61	81.81	83.95	70.49	65.37	65.99	68.51	-	-	-
o.w/ -Special Excise Tax(petroleum,others)	4,109.55	41.27%	1,696.18	223.08	231.52	294.73	228.36	267.45	238.27	212.47	245.79	214.67	-	-	-
o.w/ - Excise Tax on specific services	100.00	49.58%	49.58	7.35	7.30	6.36	7.55	7.82	6.69	6.50	6.83	6.11	-	-	-
Other tax revenues	160.05	66.71%	106.77	14.80	20.59	13.65	16.47	13.64	15.13	12.52	17.78	16.63	-	-	-
<b>Taxes on international trade</b>	<b>2,538.98</b>	<b>55.46%</b>	<b>1,408.10</b>	<b>178.14</b>	<b>156.35</b>	<b>225.39</b>	<b>169.49</b>	<b>224.59</b>	<b>252.57</b>	<b>201.39</b>	<b>240.38</b>	<b>213.43</b>	-	-	-
Taxes and duties on imports	2,491.50	50.97%	1,368.73	176.96	152.14	219.05	164.15	218.39	246.44	191.42	220.78	199.15	-	-	-
April, 2021	1,680.10	50.97%	856.30	123.35	97.77	128.56	113.49	143.97	125.38	123.61	136.40	111.84	-	-	-
-Customs duties on petroleum products	352.70	73.44%	259.02	28.66	27.43	42.93	28.52	39.30	55.98	36.21	41.38	46.20	-	-	-
-Additional tax on oil product - Road maintenance	412.30	51.82%	213.66	18.66	21.30	40.76	17.59	29.63	60.06	25.67	36.43	36.22	-	-	-
-others	46.40	85.67%	39.75	6.29	5.65	6.80	4.55	5.49	5.03	5.93	6.58	4.89	-	-	-
Taxes and duties on exports	47.49	82.90%	39.37	1.18	4.21	6.34	5.34	6.19	6.13	9.97	19.60	14.28	-	-	-
o.w/-Tax on timber exports	10.40	21.82%	2.27	0.00	0.48	0.88	0.25	0.48	0.08	0.09	0.26	0.05	-	-	-
-Tax on rubber exports	15.10	5.79%	0.87	0.07	0.33	0.19	0.05	0.04	0.11	0.09	0.10	0.12	-	-	-
-Tax on export of agricultural products	21.83	165.61%	36.15	1.10	3.40	5.26	5.03	5.66	5.93	9.76	19.24	14.09	-	-	-
<b>b. NON TAX REVENUE</b>	<b>2,142.50</b>	<b>69.12%</b>	<b>1,480.86</b>	<b>101.48</b>	<b>171.75</b>	<b>214.60</b>	<b>173.56</b>	<b>132.33</b>	<b>414.54</b>	<b>284.23</b>	<b>157.67</b>	<b>161.05</b>	-	-	-
<b>State Property Revenue</b>	<b>173.81</b>	<b>61.72%</b>	<b>107.27</b>	<b>16.58</b>	<b>27.32</b>	<b>10.14</b>	<b>15.81</b>	<b>8.63</b>	<b>19.92</b>	<b>12.69</b>	<b>9.40</b>	<b>13.26</b>	-	-	-
Concession and rental land	165.96	43.93%	72.90	16.58157	4.57	10.14	15.81	8.63	8.30	12.69	9.40	13.26	-	-	-
Public Enterprises Income	7.85	437.88%	34.37	-	22.75	-	-	-	11.62	-	-	-	-	-	-
<b>Income from Sales, Rental of Properties and Services</b>	<b>1,593.33</b>	<b>74.27%</b>	<b>1,183.34</b>	<b>84.07</b>	<b>116.71</b>	<b>154.96</b>	<b>132.10</b>	<b>77.44</b>	<b>386.74</b>	<b>236.00</b>	<b>116.57</b>	<b>138.47</b>	-	-	-
Income of administrative public enterprises -operational services (for profit)	583.01	78.07%	455.18	9.26	37.92	25.73	30.10	32.55	281.05	39.07	35.66	29.73	-	-	-
Sales of Property of Public Administration	96.90	111.83%	108.36	3.40	19.14	18.27	20.19	14.53	3.18	29.73	7.86	7.42	-	-	-
Administrative fees	578.15	66.21%	382.81	38.69	46.05	58.16	64.38	12.62	68.18	97.16	55.14	66.67	-	-	-
Sales of Services	43.31	92.92%	40.24	0.65	0.71	6.86	0.94	0.79	21.55	8.77	2.41	3.42	-	-	-
Other transaction fees	259.11	68.01%	176.22	23.60	11.46	43.52	12.69	15.89	11.07	58.49	14.42	29.65	-	-	-
Other Rental of immovable properties	32.85	62.51%	20.54	8.47	1.43	2.41	3.79	1.07	1.71	2.78	1.09	1.58	-	-	-

Unit: Billion Riels

TOFE : BUDGET EXECUTION OF 2023

	2023 C.B.L.	Total Act /BL2023	Total Act	Jan-23	Feb-23	Mar-23	Apr-23	May-23	Jun-23	Jul-23	Aug-23	Sep-23	Oct-23	Nov-23	Dec-23
<b>Other non tax</b>	<b>375.37</b>	<b>50.68%</b>	<b>190.25</b>	<b>0.83</b>	<b>27.72</b>	<b>49.49</b>	<b>25.66</b>	<b>46.26</b>	<b>7.89</b>	<b>35.54</b>	<b>31.70</b>	<b>9.33</b>	-	-	-
o.w/ Other exceptional revenues	-	...	4.69	0.02	0.49	-	2.64	0.98	0.44	0.18	0.15	(0.01)	-	-	-
<b>2. CAPITAL REVENUE</b>	<b>331.81</b>	<b>6.33%</b>	<b>21.02</b>	-	-	<b>4.23</b>	<b>10.74</b>	<b>2.25</b>	<b>3.79</b>	-	-	<b>9.29</b>	-	-	-
Other financial assets	331.81	6.33%	21.02	-	-	4.23	10.74	2.25	3.79	-	-	9.29	-	-	-
<b>II. BUDGET EXPENDITURE</b>	<b>34,743.81</b>	<b>52.58%</b>	<b>18,269.44</b>	<b>1,251.04</b>	<b>2,674.54</b>	<b>2,939.38</b>	<b>3,020.86</b>	<b>1,827.49</b>	<b>2,532.76</b>	<b>2,784.00</b>	<b>2,119.43</b>	<b>2,251.26</b>	-	-	-
<b>I. CURRENT EXPENDITURE</b>	<b>20,839.43</b>	<b>52.34%</b>	<b>10,907.20</b>	<b>902.95</b>	<b>1,551.61</b>	<b>2,211.27</b>	<b>2,305.67</b>	<b>824.96</b>	<b>1,432.64</b>	<b>1,812.89</b>	<b>1,459.16</b>	<b>1,389.72</b>	-	-	-
<b>a. Wages</b>	<b>8,828.85</b>	<b>55.33%</b>	<b>4,885.02</b>	<b>620.65</b>	<b>668.73</b>	<b>687.74</b>	<b>1,094.73</b>	<b>404.68</b>	<b>793.06</b>	<b>705.19</b>	<b>763.35</b>	<b>780.56</b>	-	-	-
Personnel charges-civil administrative	4,995.35	54.08%	2,701.32	318.87	368.57	383.51	669.81	194.76	459.77	395.79	431.63	443.26	-	-	-
o.w/ Diplomatic salary	5.32	66.62%	3.54	-	0.71	-	1.54	0.04	1.22	0.04	0.04	1.20	-	-	-
Personnel charges-national defence and security	3,833.50	56.96%	2,183.70	301.78	300.16	304.23	424.92	209.92	333.29	309.40	331.72	337.29	-	-	-
<b>b. Non wage</b>	<b>12,010.58</b>	<b>50.14%</b>	<b>6,022.18</b>	<b>282.31</b>	<b>882.88</b>	<b>1,523.53</b>	<b>1,210.94</b>	<b>420.28</b>	<b>639.57</b>	<b>1,107.70</b>	<b>695.81</b>	<b>609.16</b>	-	-	-
<b>-Purchases</b>	<b>1,527.19</b>	<b>43.66%</b>	<b>666.78</b>	<b>91.84</b>	<b>24.04</b>	<b>35.80</b>	<b>197.52</b>	<b>79.65</b>	<b>140.11</b>	<b>101.18</b>	<b>74.24</b>	<b>75.20</b>	-	-	-
Maintenance supplies	295.90	15.05%	44.53	0.20	6.32	4.90	6.83	7.87	11.67	7.96	6.62	9.31	-	-	-
Administration supplies	251.72	44.00%	110.76	0.17	1.33	9.06	33.78	15.03	20.12	31.77	18.24	31.65	-	-	-
Food and agricultural products	175.84	64.85%	114.04	25.81	4.58	4.94	36.87	6.09	5.90	30.13	7.38	8.18	-	-	-
Clothing and decoration	157.81	11.91%	18.80	-	4.84	0.69	2.08	2.15	3.55	5.55	0.71	0.56	-	-	-
Small tools, material, furniture and equip.	343.67	56.55%	194.34	64.36	1.31	7.01	34.75	16.56	56.99	14.29	16.88	13.09	-	-	-
Energy and water	153.16	36.33%	55.64	1.31	5.63	9.20	10.46	10.01	10.86	8.52	19.75	12.41	-	-	-
Health supplies and equipment	146.03	87.83%	128.26	-	0.02	-	72.54	21.94	30.80	2.95	3.94	0.00	-	-	-
Other supplies	3.05	13.49%	0.41	-	-	-	0.20	0.00	0.20	0.01	0.73	-	-	-	-
<b>-Services</b>	<b>1,821.21</b>	<b>36.91%</b>	<b>672.19</b>	<b>1.76</b>	<b>58.95</b>	<b>79.13</b>	<b>77.71</b>	<b>91.73</b>	<b>134.02</b>	<b>238.24</b>	<b>136.62</b>	<b>196.68</b>	-	-	-
o.w/ -Rentals and charges (furniture)	33.08	65.43%	21.65	0.16	11.24	0.40	4.14	0.52	2.62	2.59	0.21	3.09	-	-	-
-Maintenance and repairs	964.80	32.75%	316.00	0.01	5.58	28.88	24.64	45.19	84.69	131.36	79.25	134.37	-	-	-
<b>-Financial charges</b>	<b>769.49</b>	<b>35.17%</b>	<b>270.66</b>	61.33	67.85	70.70	16.62	17.37	7.55	29.23	147.14	64.20	-	-	-
o.w/ -Interests on domestic debt	-	...	2.61	-	0.42	-	0.27	0.07	0.42	1.44	0.50	-	-	-	-
-Interests on external debt	769.49	30.10%	231.58	61.33	65.19	37.84	16.35	15.96	7.13	27.79	112.32	31.20	-	-	-
<b>-Social Benefit</b>	<b>2,809.32</b>	<b>51.25%</b>	<b>1,439.86</b>	<b>113.73</b>	<b>142.39</b>	<b>250.98</b>	<b>428.80</b>	<b>124.86</b>	<b>246.24</b>	<b>165.16</b>	<b>199.94</b>	<b>217.33</b>	-	-	-
o.w/- Social Security Benefits	1,330.75	61.34%	816.22	106.53	116.69	127.73	241.50	7.93	125.38	113.71	117.63	125.05	-	-	-
-Social Assistance to citizens	1,258.50	42.34%	532.82	4.92	13.32	90.95	172.52	107.59	107.51	43.65	72.40	83.11	-	-	-
-Social Assistance to social and cultural entities	154.35	53.99%	83.34	2.25	12.16	31.54	14.51	9.09	7.52	7.54	8.20	8.36	-	-	-
-Other social benefits	11.29	50.00%	5.64	-	-	-	-	-	5.64	-	-	-	-	-	-
<b>-Grants</b>	<b>3,222.84</b>	<b>87.80%</b>	<b>2,829.73</b>	1.21	569.36	1,046.17	456.97	79.68	105.43	570.91	58.65	54.68	-	-	-

## TOFE : BUDGET EXECUTION OF 2023

	2023 C.B.L.	Total Act /BL2023	Total Act	Jan-23	Feb-23	Mar-23	Apr-23	May-23	Jun-23	Jul-23	Aug-23	Sep-23	Oct-23	Nov-23	Dec-23
<b>-Other non wage</b>	<b>1,860.54</b>	<b>7.68%</b>	<b>142.96</b>	12.43	20.29	40.74	33.32	26.99	6.22	2.97	79.21	1.07	-	-	-
o.w/ -Unanticipated Expense(Reserve)	1,713.85	0.00%	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>2. CAPITAL</b>	<b>13,904.39</b>	<b>52.95%</b>	<b>7,362.24</b>	<b>348.09</b>	<b>1,122.93</b>	<b>728.11</b>	<b>715.20</b>	<b>1,002.53</b>	<b>1,100.12</b>	<b>971.11</b>	<b>660.27</b>	<b>861.54</b>	-	-	-
<b>Domestic Financing</b>	<b>7,730.97</b>	<b>33.69%</b>	<b>2,604.83</b>	<b>8.39</b>	<b>476.40</b>	<b>270.76</b>	<b>483.96</b>	<b>673.82</b>	<b>179.11</b>	<b>522.91</b>	<b>329.27</b>	<b>602.43</b>	-	-	-
Tangible fixed assets and land	7,730.97	33.69%	2,604.83	8.39	468.98	270.76	483.96	673.82	176.02	522.91	329.05	396.08	-	-	-
<b>External assistance (Project)</b>	<b>6,173.42</b>	<b>77.06%</b>	<b>4,757.41</b>	<b>339.70</b>	<b>646.53</b>	<b>457.35</b>	<b>231.24</b>	<b>328.71</b>	<b>921.01</b>	<b>448.20</b>	<b>331.00</b>	<b>259.11</b>	-	-	-
<b>CURRENT DEF/SURPL.comt (I.I-II.I)</b>	<b>4,725.00</b>	<b>83.82%</b>	<b>3,960.43</b>	<b>952.61</b>	<b>111.77</b>	<b>916.14</b>	<b>167.57</b>	<b>976.92</b>	<b>698.95</b>	<b>13.08</b>	<b>424.95</b>	<b>305.34</b>	-	-	-
<b>OVERALL DEF/SURPL.comt (I-II)</b>	<b>(8,847.57)</b>	<b>...</b>	<b>(3,380.80)</b>	<b>604.52</b>	<b>(1,011.16)</b>	<b>192.26</b>	<b>(536.89)</b>	<b>(23.35)</b>	<b>(397.38)</b>	<b>(958.03)</b>	<b>(235.32)</b>	<b>(546.91)</b>	-	-	-
<b>CURRENT DEF/SURPL.cash(comt.+3)</b>	<b>4,725.00</b>	<b>83.82%</b>	<b>3,960.43</b>	<b>952.61</b>	<b>111.77</b>	<b>916.14</b>	<b>167.57</b>	<b>976.92</b>	<b>698.95</b>	<b>13.08</b>	<b>424.95</b>	<b>305.34</b>	-	-	-
<b>OVERALL DEF/SURPL.cash (com.+3)</b>	<b>(8,847.57)</b>	<b>38.21%</b>	<b>(3,380.80)</b>	<b>604.52</b>	<b>(1,011.16)</b>	<b>192.26</b>	<b>(536.89)</b>	<b>(23.35)</b>	<b>(397.38)</b>	<b>(958.03)</b>	<b>(235.32)</b>	<b>(546.91)</b>	-	-	-
<b>III. FINANCING</b>	<b>8,847.57</b>	<b>38.21%</b>	<b>3,380.80</b>	<b>(604.52)</b>	<b>1,011.16</b>	<b>(192.26)</b>	<b>536.89</b>	<b>23.35</b>	<b>397.38</b>	<b>958.03</b>	<b>235.32</b>	<b>546.91</b>	-	-	-
<b>1. FOREIGN FINANCING</b>	<b>6,409.04</b>	<b>83.84%</b>	<b>5,373.61</b>	<b>234.58</b>	<b>459.08</b>	<b>258.32</b>	<b>159.53</b>	<b>300.76</b>	<b>2,257.13</b>	<b>553.98</b>	<b>8.60</b>	<b>67.12</b>	-	-	-
<b>a. Budget support</b>	<b>2,095.51</b>	<b>70.70%</b>	<b>1,481.49</b>	<b>42.12</b>	<b>72.00</b>	<b>4.00</b>	<b>4.00</b>	<b>10.82</b>	<b>1,348.55</b>	<b>234.44</b>	<b>28.06</b>	<b>8.00</b>	-	-	-
<b>-Grants-budget support</b>	<b>123.98</b>	<b>20.12%</b>	<b>24.94</b>	<b>18.12</b>	-	-	-	<b>6.82</b>	-	-	-	-	-	-	-
Capital Support	123.98	20.12%	24.94	18.12	-	-	-	6.82	-	-	-	-	-	-	-
Bilateral grant for investment expense	123.98	20.12%	24.94	18.12	-	-	-	6.82	-	-	-	-	-	-	-
<b>-Debt and related liabilities-budget support</b>	<b>1,971.53</b>	<b>73.88%</b>	<b>1,456.55</b>	<b>24.00</b>	<b>72.00</b>	<b>4.00</b>	<b>4.00</b>	<b>4.00</b>	<b>1,348.55</b>	<b>234.44</b>	<b>28.06</b>	<b>8.00</b>	-	-	-
Foreign borrowing	1,971.53	73.88%	1,456.55	24.00	72.00	4.00	4.00	4.00	1,348.55	234.44	28.06	8.00	-	-	-
Foreign borrowings from multilateral agencies	1,158.53	115.37%	1,336.55	-	-	-	-	-	1,336.55	206.50	-	-	-	-	-
Borrowings from financial market	813.00	14.76%	120.00	24.00	72.00	4.00	4.00	4.00	12.00	27.94	28.06	8.00	-	-	-
<b>b. Project aid</b>	<b>6,173.42</b>	<b>76.37%</b>	<b>4,714.70</b>	<b>306.07</b>	<b>645.41</b>	<b>454.98</b>	<b>227.62</b>	<b>326.98</b>	<b>920.98</b>	<b>448.01</b>	<b>331.70</b>	<b>256.84</b>	-	-	-
<b>Spent</b>	<b>6,173.42</b>	<b>77.06%</b>	<b>4,757.41</b>	<b>339.70</b>	<b>646.53</b>	<b>457.35</b>	<b>231.24</b>	<b>328.71</b>	<b>921.01</b>	<b>448.20</b>	<b>331.00</b>	<b>259.11</b>	-	-	-
<b>-Grants</b>	<b>698.59</b>	<b>109.54%</b>	<b>765.26</b>	<b>109.32</b>	<b>109.32</b>	<b>109.32</b>	<b>109.32</b>	<b>109.32</b>	<b>109.32</b>	<b>109.32</b>	<b>109.32</b>	<b>109.32</b>	-	-	-
Bilateral grant for investment expense	698.59	109.54%	765.26	109.32	109.32	109.32	109.32	109.32	109.32	109.32	109.32	109.32	-	-	-
<b>-Debt and related liabilities</b>	<b>5,474.83</b>	<b>72.92%</b>	<b>3,992.16</b>	<b>230.38</b>	<b>537.21</b>	<b>348.03</b>	<b>121.92</b>	<b>219.39</b>	<b>811.69</b>	<b>338.88</b>	<b>221.68</b>	<b>149.79</b>	-	-	-
Foreign borrowing	5,474.83	72.92%	3,992.16	230.38	537.21	348.03	121.92	219.39	811.69	338.88	221.68	149.79	-	-	-
Foreign borrowings from multilateral agencies	2,189.93	116.79%	2,557.52	177.10	227.91	152.74	65.92	159.43	206.95	69.67	134.53	70.74	-	-	-
Foreign borrowings from bilateral agencies	3,284.90	43.67%	1,434.63	53.28	309.30	195.28	56.00	59.96	604.75	269.21	87.14	79.05	-	-	-
<b>Pending</b>	<b>-</b>	<b>...</b>	<b>(42.71)</b>	<b>(33.63)</b>	<b>(1.12)</b>	<b>(2.37)</b>	<b>(3.62)</b>	<b>(1.73)</b>	<b>(0.03)</b>	<b>(0.19)</b>	<b>0.70</b>	<b>(2.28)</b>	-	-	-
<b>c. Amortization on external debts</b>	<b>(1,859.89)</b>	<b>44.23%</b>	<b>(822.59)</b>	<b>(113.61)</b>	<b>(258.33)</b>	<b>(200.66)</b>	<b>(72.09)</b>	<b>(37.04)</b>	<b>(12.40)</b>	<b>(128.46)</b>	<b>(351.16)</b>	<b>(197.71)</b>	-	-	-

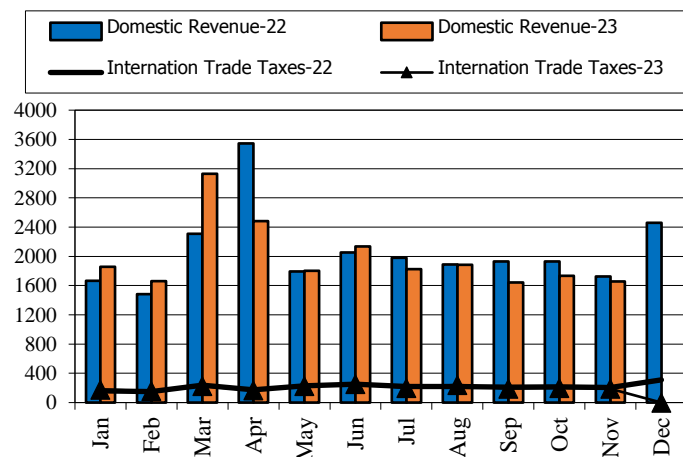
Unit: Billion Riels

TOFE : BUDGET EXECUTION OF 2023

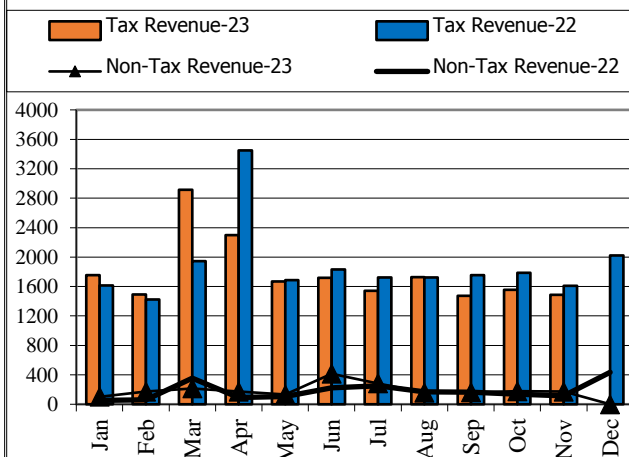
	2023 C.B.L.	Total Act /BL2023	Total Act	Jan-23	Feb-23	Mar-23	Apr-23	May-23	Jun-23	Jul-23	Aug-23	Sep-23	Oct-23	Nov-23	Dec-23
<b>2. DOMESTIC FINANCING</b>	-	...	51.41	33.13	(16.12)	(21.26)	22.08	(34.11)	29.09	38.61	24.92	(28.07)	-	-	-
<b>a. Net bank financing (monetary suvey)</b>	-	...	51.41	33.13	(16.12)	(21.26)	22.08	(34.11)	29.09	38.61	24.92	(28.07)	-	-	-
- Government's deposits	-	...	51.41	33.13	(16.12)	(21.26)	22.08	(34.11)	29.09	38.61	24.92	(28.07)	-	-	-
<b>3. OUTSTANDING OPERATIONS</b>	-	...	(2,044.22)	(872.24)	568.20	(429.33)	355.28	(243.30)	(1,888.84)	365.44	201.81	507.86	-	-	-
Error	-	...	0.00	0.00	(0.00)	0.00	(0.00)	(0.00)	0.00	0.00	(0.00)	(0.00)	-	-	-
Exchange rate (R/\$)	-	...		4,104	4,043	4,054	4,115	4,116	4,130	4,130	4,158	4,122	-	-	-
Provincial revenue	3,436.25	51.16%	1,757.94	126.28	219.58	1,093.41	145.20	126.77	181.67	228.86	-	-	-	-	-
o.w. provincial tax revenue	2,172.35	29.08%	631.77	116.63	117.57	169.74	105.07	104.46	145.95	124.85	-	-	-	-	-
o.w. prov. non-tax revenue	281.55	20.34%	57.27	9.64	5.14	7.21	11.56	13.28	16.32	19.96	-	-	-	-	-
o.w. prov. Transfer from central	982.35	108.81%	1,068.89	0.01	96.87	916.46	28.58	9.03	19.40	84.06	-	-	-	-	-
Provincial expenditure	2,598.42	46.42%	1,206.24	17.62	163.15	142.28	320.56	121.72	196.32	276.90	213.61	-	-	-	-
o.w. wage and salary	788.67	43.76%	345.13	12.00	49.56	62.68	88.83	20.67	57.60	53.12	53.26	-	-	-	-
o.w. non-wage	1,418.09	50.13%	710.91	3.43	108.59	75.10	129.36	88.85	121.91	216.67	130.04	-	-	-	-
o.w. investment	391.66	38.35%	150.20	2.19	5.00	4.51	102.37	12.20	16.81	7.11	30.31	-	-	-	-
Provincial Balance	837.83	65.85%	551.70	108.66	56.42	951.13	(175.36)	5.05	(14.65)	(48.04)	(213.61)	-	-	-	-
Contribution from casino and Lottery	172.84	38.40%	66.38	8.03	10.19	10.22	9.29	6.73	6.71	15.22	11.06	10.15	-	-	-

## CHARTS

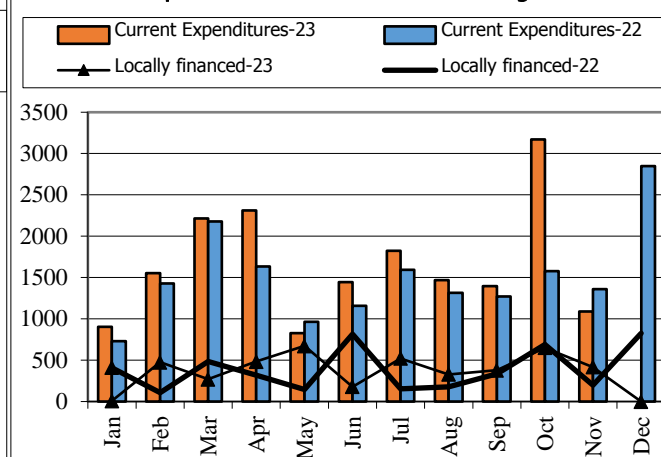
Revenue and Trade Related Tax 2022-2023



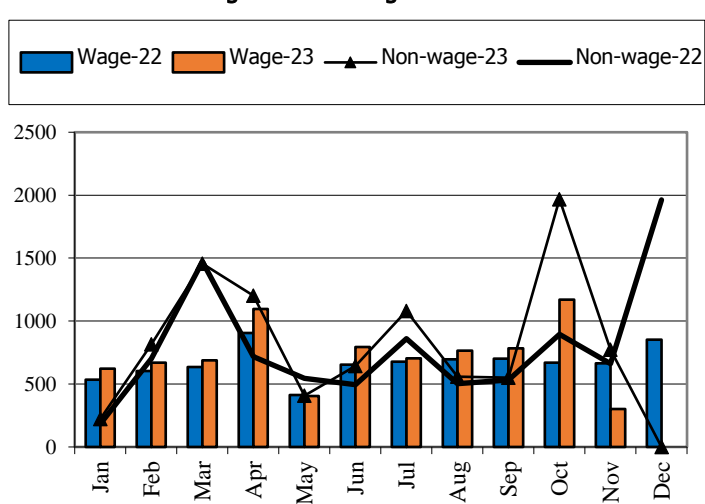
Tax and Non Tax Revenue 2022-2023



Current Expenditures and Domestic Financing 2022-2023



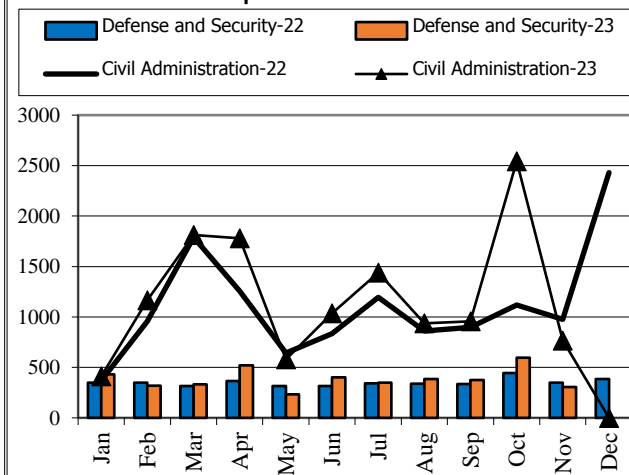
Wage and Non-wage 2022-2023



Source: MEF

Defense and Security and Civil Administrative

Expenditure 2022-2023



Multilateral and Bilateral Disbursements 2022-2023

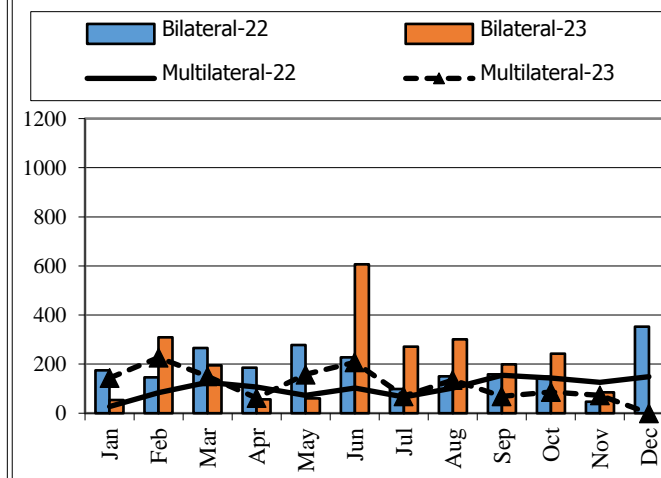


TABLE OF MINISTRY AND INSTITUTION SPENDING OF 2023															
	2023 C.B.L.	Total Act /BL2023	Total Act	Jan-23	Feb-23	Mar-23	Apr-23	May-23	Jun-23	Jul-23	Aug-23	Sep-23	Oct-23	Nov-23	Dec-23
<b>Total Current Expenditures</b>	<b>19,111,704</b>	<b>94.45%</b>	<b>18,051,294</b>	<b>888,982</b>	<b>1,547,337</b>	<b>2,187,002</b>	<b>2,296,164</b>	<b>819,554</b>	<b>1,426,837</b>	<b>1,804,768</b>	<b>1,449,369</b>	<b>1,382,754</b>	<b>3,154,652</b>	<b>1,074,808</b>	
<b>I. General Administration</b>	<b>1,916,131</b>	<b>119.46%</b>	<b>2,288,948</b>	<b>63,400</b>	<b>147,545</b>	<b>153,841</b>	<b>298,347</b>	<b>118,112</b>	<b>170,128</b>	<b>209,878</b>	<b>212,889</b>	<b>229,979</b>	<b>351,464</b>	<b>321,875</b>	-
01. Royal Palace	77,887	103.25%	80,416	3,008	7,483	8,945	6,650	6,907	5,262	9,962	8,080	8,720	9,072	6,326	-
02. National Assembly	147,552	116.45%	171,818	7,848	30,505	8,384	43,001	746	21,182	9,149	10,413	7,848	23,742	9,000	-
03. Senate	69,866	107.11%	74,833	11,350	6,948	13,040	5,126	144	11,638	4,910	-	16,292	5,433	- 30	-
04. Counstitutional Council	12,485	129.87%	16,214	3,331	1,317	53	2,752	809	-	2,802	1,142	1,199	2,799	11	-
05.1 Council of Minister	363,842	132.32%	481,422	9,218	22,196	14,810	57,103	42,292	39,776	40,461	25,968	84,819	97,537	47,243	-
05.4 CDC	11,365	94.31%	10,718	-	-	-	-	-	495	-	-	939	1,637	1,554	-
08. Relations Assembly and Inspections	38,027	94.77%	36,037	1,690	2,339	2,952	4,903	2,119	4,505	3,188	3,112	3,624	5,730	1,751	-
09. Foreign Affairs and Int'l Cooperation	158,079	89.33%	141,213	968	21,059	15,099	18,580	12,677	21,415	5,388	8,528	16,267	15,340	209	-
10. Economy and Finance	452,594	172.37%	780,126	11,506	34,809	64,493	77,855	35,070	33,050	26,815	109,456	44,070	140,494	203,001	-
14. Planning	93,823	106.44%	99,864	3,872	5,288	5,788	10,223	2,016	8,375	14,513	6,773	6,582	13,410	23,024	-
28. Urbanization and Construction	106,757	72.78%	77,696	3,017	4,163	5,287	9,393	1,458	6,395	6,931	9,740	10,151	10,901	10,200	-
30. National Election Committee	276,042	77.27%	213,304.96	2,343	3,453	7,257	51,887	6,535	5,522	73,103	18,155	17,962	11,796	15,292	-
31. National Audit Authority	12,310	98.37%	12,110	720	717	907	1,473	296	1,504	1,299	899	2,418	1,151	726	-
33.1 Anti-corruption Authority	41,872	94.34%	39,503	2,471	4,350	3,091	2,519	2,806	4,386	6,249	2,980	4,659	5,438	551	-
34. Public Function	53,630	100.08%	53,675	2,058	2,918	3,733	6,882	4,237	6,621	5,108	7,644	4,429	6,982	3,018	-
<b>II. Defense and Security</b>	<b>4,646,215</b>	<b>93.97%</b>	<b>4,366,150</b>	<b>434,394</b>	<b>327,584</b>	<b>342,110</b>	<b>532,718</b>	<b>234,394</b>	<b>413,568</b>	<b>359,481</b>	<b>399,483</b>	<b>390,595</b>	<b>614,587</b>	<b>317,397</b>	-
06. National Defense	2,529,616	97.52%	2,466,819	217,033	189,780	195,962	241,769	199,539	209,174	225,233	221,472	202,978	309,016	254,863	-
07.1 Interior - Public Security	1,684,474	87.22%	1,469,187	174,898	123,845	109,925	220,635	27,106	146,984	116,283	137,646	146,087	236,196	29,627	-
07.2 Interior-Administration	294,673	105.97%	312,255	37,979	5,562	26,365	56,693	5,222	46,541	6,687	26,175	27,452	51,758	21,822	-
26. Justice	137,452	85.77%	117,889	4,484	8,398	9,857	13,620	2,528	10,869	11,278	14,190	14,078	17,617	11,086	-
<b>III. Social Administrative</b>	<b>6,388,146</b>	<b>89.72%</b>	<b>5,731,149</b>	<b>298,909</b>	<b>398,451</b>	<b>527,777</b>	<b>938,433</b>	<b>370,272</b>	<b>659,414</b>	<b>492,975</b>	<b>552,487</b>	<b>478,095</b>	<b>755,971</b>	<b>257,576</b>	-
11. Information	76,054	90.56%	68,874	3,342	4,011	10,161	12,546	4,400	6,112	6,589	5,473	6,703	8,795	755	-
12. Public Health	1,341,377	64.81%	869,376	9,093	10,954	102,846	225,409	130,657	113,797	32,505	59,702	34,218	112,933	37,231	-
16. Education, Youth and Sport	2,977,159	93.50%	2,783,664	155,174	229,701	214,308	379,982	201,069	298,737	246,876	298,161	261,484	422,958	74,759	-
18. Culture and Fine-Arts	158,060	100.54%	158,917	4,105	7,408	23,060	13,596	4,890	30,608	12,815	22,464	8,111	22,478	9,383	-
19. Environment	80,849	97.31%	78,677	3,512	5,754	5,495	9,824	4,105	8,567	6,267	9,663	10,534	11,650	3,282	-
21. Social Affair & Veteran	1,412,862	103.05%	1,455,999	111,409	125,693	149,299	261,373	15,039	144,583	123,627	126,896	134,053	139,855	124,160	-
23. Public Worship and Religion	64,818	92.93%	60,236	2,024	3,231	4,317	7,594	2,733	7,253	9,199	7,868	5,715	8,633	1,479	-
24. Woman Affairs	43,074	93.88%	40,438	1,104	2,556	4,541	4,703	3,302	7,439	3,107	3,698	4,617	3,072	2,246	-

TABLE OF MINISTRY AND INSTITUTION SPENDING OF 2023															
	2023 C.B.L.	Total Act /BL2023	Total Act	Jan-23	Feb-23	Mar-23	Apr-23	May-23	Jun-23	Jul-23	Aug-23	Sep-23	Oct-23	Nov-23	Dec-23
32. Labour and Vocational Training	233,893	91.91%	214,966	9,147	9,143	13,751	23,406	4,076	42,318	51,991	18,562	12,661	25,597	4,281	-
IV. Economy Administrative	1,457,206	85.58%	1,247,017	30,951	49,070	109,872	109,906	68,026	130,358	172,461	125,684	204,724	179,666	66,369	-
05.3 Civil Aviation Secretariate	42,020	89.76%	37,718	1,604	1,598	1,692	3,181	860	5,968	709	7,163	4,079	8,676	2,188	-
13. Industry, Mines and Energy	58,042	91.52%	53,122	1,664	2,137	5,052	5,548	2,268	4,902	4,206	6,552	10,021	7,708	3,063	-
15. Commerce	117,685	81.85%	96,328	3,442	4,221	8,421	9,387	8,363	12,697	10,709	12,092	7,116	17,421	2,451	-
17. Agriculture, Forestry and Fishery	249,327	92.55%	230,744	8,685	13,092	18,987	32,146	9,319	27,668	19,240	23,532	33,492	31,252	13,356	-
20. Rural Development	178,895	57.21%	102,349	2,497	3,794	5,433	6,669	3,000	12,702	9,348	9,844	9,336	27,768	12,080	-
22. Posts and Telecommunications	116,331	89.99%	104,687	2,011	2,676	19,932	7,818	18,692	5,167	16,863	5,145	10,911	14,218	1,254	-
25. Public Works and Transport	405,228	86.89%	352,111	4,690	12,141	29,800	19,158	8,451	42,350	91,669	33,509	50,613	40,811	18,922	-
27. Tourism	74,578	99.34%	74,084	2,143	3,896	9,835	7,740	9,538	5,678	6,139	10,442	5,628	7,108	5,872	-
29. Water Resources and Meteorology	158,317	87.78%	138,964	2,289	2,749	5,496	7,579	3,833	7,777	8,442	8,833	69,704	15,867	6,395	-
35. Industry and Handicrafts	56,783	100.22%	56,910	1,927	2,767	5,224	10,679	3,702	5,449	5,137	8,572	3,824	8,838	788	-
V. Miscellaneous	4,611,267	95.81%	4,418,030	61,328	624,686	1,053,403	416,761	28,750	53,370	569,973	158,826	79,361	1,252,963	111,591	-
99.Unallocated Expenditure	4,611,267	95.81%	4,418,030	61,328	624,686	1,053,403	416,761	28,750	53,370	569,973	158,826	79,361	1,252,963	111,591	-

## Report preparation Note



The Implementation of State Budget (TOFE) in November 2023 is compiled based on the preliminary data with the cut-off date as the followings:

- 1.The Revenue Data of the Budgetary Central Government Level (Line Ministries and Line Departments) provided by General Department Of National Treasury (GDNT) and FMIS System, was updated on 12th December, 2023
- 2.The Revenue Data of the Local Government Level (Municiple/ Provincial Level) provided by GDNT and FMIS System, was updated on 12th December, 2023
- 3.The Expenditure Data of the Budgetary Central Government Level (Line Ministries and Line Departments) provided by GDNT and FMIS System, was updated on 12th December, 2023
- 4.The Expenditure Data of the Local Government Level (Municiple/ Provincial Level) provided by GDNT and FMIS System, was updated on 12th December, 2023
- 5.The Trail Balance Report of the Budgetary Central Government Level (Line Ministries and Line Departments) provided by GDNT and FMIS System, was updated on 12th December, 2023
- 6.The Trail Balance Report of the Local Government Level (Municiple/ Provincial Level) provided by GDNT and FMIS System, was updated on 12th December, 2023
- 7.The Loan & Grant Data provided by General Department of International Cooperation and Debt Management (GDICDM), was updated on 12th December, 2023
- 8.The Multilateral & Bilateral Data downloaded from DMFAS System of GDICDM, was updated on 12th December, 2023
- 9.The Credit Bank Operations Data provided by National Bank of Cambodia (NBC), was updated on 12th December, 2023.

TOFE report will be updated in the next release of the following month.

