



ព្រះរាជាណាចក្រកម្ពុជា
ព្រះមហាក្សត្រ

MINISTRY OF ECONOMY AND FINANCE

N°.....MEF/.....

ព្រះរាជាណាចក្រកម្ពុជា
ជាតិ សាសនា ព្រះមហាក្សត្រ
KINGDOM OF CAMBODIA
Nation Religion King

State Budget Implementation

December, 2023

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1. Executive Summary of TOFE

In December 2023, the Budgetary Central Government (BCG) collected 2,628 billion riels in domestic revenue, equivalent to 10.15% of the 2023 annual budget law (BL), while its expenditure reached 3,570 billion riels, equivalent to 10.28% of the 2023 BL. As a result, BCG's budget execution has a 942 billion riels deficit. During the twelve months of 2023, BCG's domestic revenue collection achieved 24,446 billion riels, equivalent to 94.40% of the 2023 BL, while its expenditures execution achieved 31,539 billion riels, equivalent to 90.78% of the 2023 BL. As a result, BCG's budget execution has a 7,093 billion riels deficit.

In the twelve months of 2023, BCG collected 24,446 billion riels in domestic revenue, equivalent to 94.40% of the 2023 BL, a 1.84% decrease compared to the same period last year, consisting of 21,864 billion riels in tax revenue, equivalent to 93.35% of the 2023 BL, contributing to a decrease of 3.19%, and 2,539 billion riels in non-tax revenue, equivalent to 118.50% of the 2023 BL, contributing to an increase of 11.57%.

BCG's expenditure reached 31,539 billion riels, equivalent to 90.78% of the 2023 BL, an 11.86% increase compared to the same period last year, consisting of 11,460 billion riels in current expenditure, contributing to an increase of 11.27%, and 20,079 billion riels in capital expenditure, contributing to an increase of 12.21%. 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 6,401 billion riels, equivalent to 99.88% of the 2023 BL, and domestic financing achieved 5,458 billion riels, equivalent to 70.60% of the 2023 BL, while the net government's deposits reached 98 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
I. DOMESTIC REVENUE	25,896.24	94.40%	24,445.58	1,855.57	1,663.38	3,131.64	2,483.98	1,804.13	2,135.38	1,826.09	1,886.28	1,644.99	1,735.10	1,650.63	2,628.42
I.CURRENT REVENUE	25,564.43	95.46%	24,403.16	1,855.57	1,663.38	3,127.41	2,473.24	1,801.88	2,131.59	1,826.09	1,886.28	1,635.70	1,730.08	1,647.32	2,624.63
a. TAX REVENUE	23,421.92	93.35%	21,864.31	1,754.09	1,491.63	2,912.81	2,299.68	1,669.56	1,717.04	1,541.73	1,726.55	1,474.66	1,553.22	1,485.55	2,237.79
Domestic tax revenue	20,882.94	92.42%	19,300.94	1,575.95	1,335.28	2,687.42	2,130.18	1,444.97	1,464.47	1,340.34	1,486.10	1,283.47	1,353.69	1,295.96	1,903.11
Direct Tax (income tax, profits tax)	7,257.99	108.18%	7,851.59	666.10	458.41	1,684.06	1,235.10	464.18	463.60	477.38	453.97	445.39	484.58	466.35	552.46
Indirect Tax	13,624.95	84.03%	11,449.35	909.85	876.87	1,003.36	895.08	980.78	1,000.88	862.96	1,032.12	838.08	869.11	829.61	1,350.65
o.w/ - Excise Tax on specific goods	1,250.00	68.12%	851.54	85.76	74.97	61.61	81.81	83.95	70.49	65.37	65.99	68.51	62.88	68.15	62.04
o.w/ -Special Excise Tax(petroleum,others)	4,109.55	68.72%	2,824.11	223.08	231.52	294.73	228.36	267.45	238.27	212.47	245.81	201.67	200.29	193.43	287.02
o.w/ - Excise Tax on specific services	100.00	83.20%	83.20	7.35	7.30	6.36	7.55	7.82	6.69	6.50	6.83	6.12	6.47	6.59	7.62
Other tax revenues	160.05	116.13%	185.86	14.80	20.59	13.65	16.47	13.64	15.13	12.52	17.78	16.67	15.39	11.53	17.69
Taxes on international trade	2,538.98	100.96%	2,563.37	178.14	156.35	225.39	169.49	224.59	252.57	201.39	240.46	191.19	199.53	189.59	334.68
Taxes and duties on imports	2,491.50	87.09%	2,431.55	176.96	152.14	219.05	164.15	218.39	246.44	191.42	220.86	176.91	183.78	170.99	310.46
April, 2021	1,680.10	87.09%	1,463.13	123.35	97.77	128.56	113.49	143.97	125.38	123.61	136.43	111.83	110.52	117.63	130.60
-Customs duties on petroleum products	352.70	138.74%	489.33	28.66	27.43	42.93	28.52	39.30	55.98	36.21	41.38	34.47	39.25	26.17	89.04
-Additional tax on oil product - Road maintenance	412.30	99.47%	410.13	18.66	21.30	40.76	17.59	29.63	60.06	25.67	36.43	25.72	28.69	21.61	84.03
-others	46.40	148.62%	68.96	6.29	5.65	6.80	4.55	5.49	5.03	5.93	6.62	4.89	5.32	5.58	6.79
Taxes and duties on exports	47.49	277.60%	131.82	1.18	4.21	6.34	5.34	6.19	6.13	9.97	19.60	14.28	15.75	18.60	24.22
o.w/-Tax on timber exports	10.40	25.00%	2.60	0.00	0.48	0.88	0.25	0.48	0.08	0.09	0.26	0.05	0.00	-	0.02
-Tax on rubber exports	15.10	17.83%	2.69	0.07	0.33	0.19	0.05	0.04	0.11	0.09	0.10	0.12	0.25	0.67	0.69
-Tax on export of agricultural products	21.83	578.58%	126.29	1.10	3.40	5.26	5.03	5.66	5.93	9.76	19.24	14.09	15.50	17.81	23.51
b. NON TAX REVENUE	2,142.50	118.50%	2,538.86	101.48	171.75	214.60	173.56	132.33	414.54	284.35	159.73	161.05	176.86	161.77	386.84
State Property Revenue	173.81	108.70%	188.92	16.58	27.32	10.14	15.81	8.63	19.92	12.37	11.45	14.77	19.41	12.62	19.91
Concession and rental land	165.96	93.13%	154.55	16.58157	4.57	10.14	15.81	8.63	8.30	12.37	11.45	14.77	19.41	12.62	19.91
Public Enterprises Income	7.85	437.88%	34.37	-	22.75	-	-	-	11.62	-	-	-	-	-	-
Income from Sales, Rental of Properties and Services	1,593.33	122.68%	1,954.65	84.07	116.71	154.96	132.10	77.44	386.74	236.45	116.57	139.87	127.98	146.64	235.11
Income of administrative public enterprises -operational services (for profit)	583.01	115.25%	671.93	9.26	37.92	25.73	30.10	32.55	281.05	39.52	35.66	29.73	39.89	49.04	61.49
Sales of Property of Public Administration	96.90	143.09%	138.66	3.40	19.14	18.27	20.19	14.53	3.18	29.73	7.86	7.47	3.97	4.85	6.07
Administrative fees	578.15	123.47%	713.82	38.69	46.05	58.16	64.38	12.62	68.18	97.16	55.15	67.15	62.64	60.15	83.48
Sales of Services	43.31	126.43%	54.75	0.65	0.71	6.86	0.94	0.79	21.55	8.77	2.41	3.83	1.15	4.79	2.32
Other transaction fees	259.11	132.49%	343.29	23.60	11.46	43.52	12.69	15.89	11.07	58.49	14.42	29.90	17.38	24.02	80.85
Other Rental of immovable properties	32.85	98.00%	32.20	8.47	1.43	2.41	3.79	1.07	1.71	2.78	1.09	1.80	2.96	3.79	0.90

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
Other non tax	375.37	105.31%	395.29	0.83	27.72	49.49	25.66	46.26	7.89	35.54	31.70	6.41	29.48	2.51	131.82
o.w/ Other exceptional revenues	-	...	7.69	0.02	0.49	-	2.64	0.98	0.44	0.18	0.15	0.01	-	0.00	2.78
2. CAPITAL REVENUE	331.81	12.78%	42.41	-	-	4.23	10.74	2.25	3.79	-	-	9.29	5.01	3.31	3.79
Other financial assets	331.81	12.78%	42.41	-	-	4.23	10.74	2.25	3.79	-	-	9.29	5.01	3.31	3.79
II. BUDGET EXPENDITURE	34,743.81	90.78%	31,538.91	1,251.17	2,675.89	2,942.97	3,028.64	1,830.75	2,753.24	2,835.91	2,348.44	2,161.40	4,238.66	1,901.39	3,570.45
I. CURRENT EXPENDITURE	20,839.43	96.35%	20,078.91	903.08	1,552.96	2,214.86	2,313.52	828.22	1,445.09	1,822.18	1,470.13	1,397.66	3,169.57	1,088.72	1,872.92
a. Wages	8,828.85	100.23%	8,849.45	620.65	668.92	688.05	1,094.92	404.68	793.22	705.25	764.06	782.36	1,170.69	300.98	855.68
Personnel charges-civil administrative	4,995.35	100.97%	5,043.88	318.87	368.76	383.82	670.00	194.76	459.93	395.86	432.34	445.06	729.70	97.81	546.97
o.w/ Diplomatic salary	5.32	91.17%	4.85	-	0.71	-	1.54	0.04	1.25	0.04	0.04	1.20	-	0.04	-
Personnel charges-national defence and security	3,833.50	99.27%	3,805.57	301.78	300.16	304.23	424.92	209.92	333.29	309.40	331.72	337.29	440.98	203.16	308.71
b. Non wage	12,010.58	93.50%	11,229.46	282.44	884.04	1,526.81	1,218.60	423.54	651.86	1,116.92	706.07	615.30	1,998.88	787.75	1,017.24
-Purchases	1,527.19	83.83%	1,280.24	91.84	24.07	35.99	197.58	80.43	141.38	101.33	75.18	76.34	160.78	91.99	203.33
Maintenance supplies	295.90	57.56%	170.34	0.20	6.32	4.92	6.83	8.08	11.83	7.96	6.86	9.40	69.37	4.37	34.18
Administration supplies	251.72	98.85%	248.82	0.17	1.33	9.13	33.78	15.38	20.84	31.78	18.60	32.80	12.08	11.78	61.16
Food and agricultural products	175.84	96.20%	169.16	25.81	4.58	4.94	36.87	6.13	5.90	30.13	7.41	8.18	31.48	1.66	6.06
Clothing and decoration	157.81	59.78%	94.34	-	4.84	0.69	2.08	2.15	3.60	5.55	0.66	0.56	3.68	44.88	25.66
Small tools, material, furniture and equip.	343.67	91.10%	313.09	64.36	1.31	7.03	34.75	16.68	57.15	14.29	17.07	13.19	15.65	19.68	51.93
Energy and water	153.16	92.50%	141.67	1.31	5.66	9.28	10.52	10.06	11.07	8.65	19.91	12.22	28.07	7.06	17.85
Health supplies and equipment	146.03	92.52%	135.10	-	0.02	-	72.54	21.94	30.80	2.95	3.94	0.00	0.36	1.65	0.89
Other supplies	3.05	252.71%	7.72	-	-	-	0.20	0.00	0.20	0.01	0.73	-	0.09	0.90	5.59
-Services	1,821.21	86.60%	1,577.13	1.76	58.95	80.26	78.34	93.25	141.78	238.97	137.23	199.61	138.22	145.29	263.46
o.w/ -Rentals and charges (furniture)	33.08	92.48%	30.59	0.16	11.24	0.40	4.14	0.52	2.90	2.59	0.21	3.27	0.14	0.11	4.91
-Maintenance and repairs	964.80	90.13%	869.59	0.01	5.58	28.96	24.72	45.27	85.07	131.24	79.38	134.19	82.47	78.56	174.13
-Financial charges	769.49	79.53%	611.98	61.33	67.85	70.70	16.62	17.37	7.55	36.25	147.14	64.20	30.44	15.68	76.84
o.w/ -Interests on domestic debt	-	...	4.83	-	0.42	-	0.27	0.07	0.42	1.44	0.50	-	0.42	0.40	0.90
-Interests on external debt	769.49	60.86%	468.31	61.33	65.19	37.84	16.35	15.96	7.13	34.81	112.32	31.20	28.32	15.28	42.60
-Social Benefit	2,809.32	98.62%	2,770.60	113.86	143.12	252.44	429.84	124.87	247.30	165.37	203.18	217.52	300.41	339.18	233.52
o.w/- Social Security Benefits	1,330.75	106.58%	1,418.35	106.53	116.69	127.73	241.50	7.93	125.38	113.71	117.63	125.05	130.65	119.42	86.12
-Social Assistance to citizens	1,258.50	93.87%	1,181.39	5.04	14.05	92.40	173.57	107.60	108.57	43.87	75.62	83.30	153.79	208.32	115.26
-Social Assistance to social and cultural entities	154.35	83.26%	128.51	2.25	12.16	31.54	14.51	9.09	7.52	7.54	8.22	8.36	7.84	7.54	11.96
-Other social benefits	11.29	100.00%	11.29	-	-	-	-	-	5.64	-	-	-	5.64	-	-
-Grants	3,222.84	141.87%	4,572.28	1.21	569.96	1,046.68	463.02	80.63	107.79	572.04	64.09	56.54	1,273.66	133.37	203.29

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
-Other non wage	1,860.54	22.43%	417.23	12.43	20.08	40.74	33.19	26.99	6.06	2.97	79.25	1.09	95.38	62.24	36.81
o.w/ -Unanticipated Expense(Reserve)	1,713.85	0.00%	-	-	-	-	-	-	-	-	-	-	-	-	-
2. CAPITAL	13,904.39	82.42%	11,460.01	348.09	1,122.93	728.11	715.11	1,002.53	1,308.16	1,013.73	878.31	763.74	1,069.09	812.66	1,697.53
Domestic Financing	7,730.97	70.60%	5,457.77	8.39	476.40	270.76	483.96	673.82	180.02	522.12	333.05	384.96	631.07	417.52	1,075.72
Tangible fixed assets and land	7,730.97	56.00%	4,329.23	8.39	468.98	270.76	483.96	673.82	176.93	522.12	332.83	178.61	631.07	172.35	409.42
Investments	-	...	18.36	-	7.42	-	-	-	3.09	-	0.22	-	-	2.49	5.14
Other financial assets	-	...	1,110.18	-	-	-	-	-	-	-	-	206.35	-	242.67	661.16
External assistance (Project)	6,173.42	97.23%	6,002.23	339.70	646.53	457.35	231.16	328.71	1,128.14	491.61	545.26	378.78	438.03	395.15	621.82
CURRENT DEF/SURPL.comt (I.I-II.I)	4,725.00	91.52%	4,324.26	952.49	110.42	912.55	159.71	973.66	686.50	3.91	416.15	238.04	(1,439)	558.59	751.71
OVERALL DEF/SURPL.comt (I-II)	(8,847.57)	...	(7,093.34)	604.40	(1,012.51)	188.67	(544.66)	(26.62)	(617.87)	(1,009.82)	(462.16)	(516.41)	(2,503.57)	(250.76)	(942.03)
CURRENT DEF/SURPL.cash(comt.+3)	4,725.00	91.52%	4,324.26	952.49	110.42	912.55	159.71	973.66	686.50	3.91	416.15	238.04	(1,439.49)	558.59	751.71
OVERALL DEF/SURPL.cash (com.+3)	(8,847.57)	80.17%	(7,093.34)	604.40	(1,012.51)	188.67	(544.66)	(26.62)	(617.87)	(1,009.82)	(462.16)	(516.41)	(2,503.57)	(250.76)	(942.03)
III. FINANCING	8,847.57	80.17%	7,093.34	(604.40)	1,012.51	(188.67)	544.66	26.62	617.87	1,009.82	462.16	516.41	2,503.57	250.76	942.03
I. FOREIGN FINANCING	6,409.04	99.88%	6,401.33	234.58	459.08	258.32	159.44	300.76	2,464.25	597.39	222.86	186.79	352.97	394.25	770.62
a. Budget support	2,095.51	100.36%	2,103.06	42.12	72.00	4.00	4.00	10.82	1,348.55	234.44	28.06	8.00	20.00	49.71	281.36
-Grants-budget support	123.98	60.73%	75.29	18.12	-	-	-	6.82	-	-	-	-	-	21.97	28.38
Capital Support	123.98	60.73%	75.29	18.12	-	-	-	6.82	-	-	-	-	-	21.97	28.38
Bilateral grant for investment expense	123.98	60.73%	75.29	18.12	-	-	-	6.82	-	-	-	-	-	21.97	28.38
-Debt and related liabilities-budget support	1,971.53	102.85%	2,027.77	24.00	72.00	4.00	4.00	4.00	1,348.55	234.44	28.06	8.00	20.00	27.74	252.98
Foreign borrowing	1,971.53	102.85%	2,027.77	24.00	72.00	4.00	4.00	4.00	1,348.55	234.44	28.06	8.00	20.00	27.74	252.98
Foreign borrowings from multilateral agencies	1,158.53	154.49%	1,789.77	-	-	-	-	-	1,336.55	206.50	-	-	-	-	246.72
Borrowings from financial market	813.00	29.27%	238.00	24.00	72.00	4.00	4.00	4.00	12.00	27.94	28.06	8.00	20.00	27.74	6.26
b. Project aid	6,173.42	96.48%	5,955.82	306.07	645.41	454.98	227.53	326.98	1,128.10	491.42	545.97	376.50	438.25	394.30	620.31
Spent	6,173.42	97.23%	6,002.23	339.70	646.53	457.35	231.16	328.71	1,128.14	491.61	545.26	378.78	438.03	395.15	621.82
-Grants	698.59	187.79%	1,311.87	109.32	109.32	109.32	109.32	109.32	109.32	109.32	109.32	109.32	109.32	109.32	109.32
Bilateral grant for investment expense	698.59	187.79%	1,311.87	109.32	109.32	109.32	109.32	109.32	109.32	109.32	109.32	109.32	109.32	109.32	109.32
-Debt and related liabilities	5,474.83	85.67%	4,690.37	230.38	537.21	348.03	121.83	219.39	1,018.82	382.29	435.94	269.46	328.71	285.83	512.49
Foreign borrowing	5,474.83	85.67%	4,690.37	230.38	537.21	348.03	121.83	219.39	1,018.82	382.29	435.94	269.46	328.71	285.83	512.49
Foreign borrowings from multilateral agencies	2,189.93	85.70%	1,876.82	177.10	227.91	152.74	65.92	159.43	412.37	110.97	134.52	70.74	86.58	73.53	205.01
Foreign borrowings from bilateral agencies	3,284.90	85.65%	2,813.55	53.28	309.30	195.28	55.92	59.96	606.45	271.32	301.43	198.72	242.13	212.29	307.48
Pending		...	(46.42)	(33.63)	(1.12)	(2.37)	(3.62)	(1.73)	(0.03)	(0.19)	0.70	(2.28)	0.22	(0.85)	(1.51)
c. Amortization on external debts	(1,859.89)	89.12%	(1,657.56)	(113.61)	(258.33)	(200.66)	(72.09)	(37.04)	(12.40)	(128.46)	(351.16)	(197.71)	(105.28)	(49.76)	(131.05)

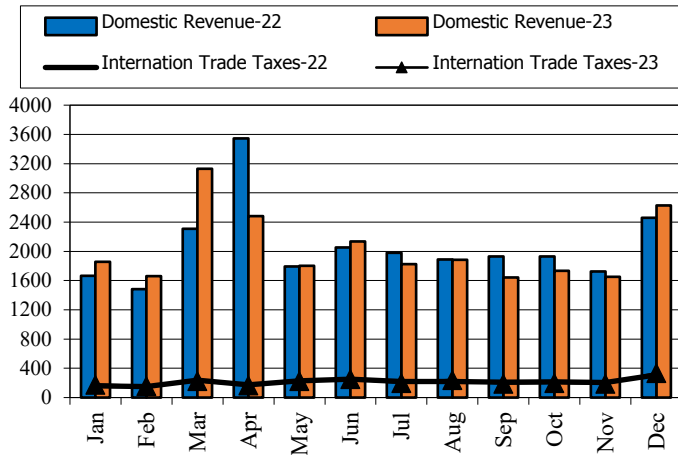
Unit: Billion Riels

TOFE : BUDGET EXECUTION OF 2023

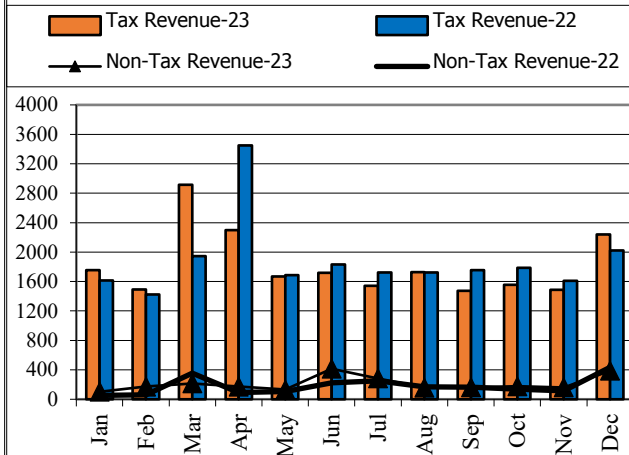
	2023 C.B.L.	Total Act /BL2023	Total Act	Jan-23	Feb-23	Mar-23	Apr-23	May-23	Jun-23	Jul-23	Aug-23	Sep-23	Oct-23	Nov-23	Dec-23
2. DOMESTIC FINANCING	-	...	97.90	33.13	(16.12)	(21.26)	22.08	(34.11)	29.09	38.61	24.92	(28.07)	(1.47)	32.13	18.98
a. Net bank financing (monetary suvey)	-	...	97.90	33.13	(16.12)	(21.26)	22.08	(34.11)	29.09	38.61	24.92	(28.07)	(1.47)	32.13	18.98
- Government's deposits		...	97.90	33.13	(16.12)	(21.26)	22.08	(34.11)	29.09	38.61	24.92	(28.07)	(1.47)	32.13	18.98
3. OUTSTANDING OPERATIONS		...	594.11	(872.11)	569.55	(425.74)	363.14	(240.03)	(1,875.47)	373.83	214.38	357.69	2,152.07	(175.62)	152.43
Error		...	0.00	(0.00)	(0.00)	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	4,135	4,115	4,085
Provincial revenue	3,436.25	162.04%	5,568.05	126.28	219.58	1,093.41	145.20	126.78	181.67	229.96	1,249.80	424.25	1,249.80	424.25	97.06
o.w. provincial tax revenue	2,172.35	90.02%	1,955.52	116.63	117.57	169.74	105.07	104.46	145.95	124.85	215.89	283.30	215.89	283.30	72.88
o.w. prov. non-tax revenue	281.55	69.50%	195.68	9.64	5.14	7.21	11.56	13.29	16.32	20.50	20.01	31.63	20.01	31.63	8.75
o.w. prov. Transfer from central	982.35	347.82%	3,416.85	0.01	96.87	916.46	28.58	9.03	19.40	84.62	1,013.90	109.32	1,013.90	109.32	15.43
Provincial expenditure	2,598.42	121.92%	3,167.98	17.62	163.15	142.27	357.78	121.71	196.32	277.68	219.30	263.97	276.86	283.91	847.38
o.w. wage and salary	788.67	84.45%	666.06	12.00	49.56	62.68	88.83	20.67	57.60	53.12	53.34	53.33	98.63	22.01	94.29
o.w. non-wage	1,418.09	127.60%	1,809.52	3.43	108.59	75.09	166.58	88.85	121.91	217.45	135.65	135.97	117.99	137.59	500.42
o.w. investment	391.66	176.78%	692.40	2.19	5.00	4.51	102.37	12.20	16.81	7.11	30.31	74.67	60.24	124.31	252.66
Provincial Balance	837.83	286.46%	2,400.07	108.66	56.42	951.14	(212.58)	5.07	(14.65)	(47.72)	1,030.50	160.28	972.94	140.34	(750.32)
Contribution from casino and Lottery	172.84	79.83%	137.99	8.03	10.19	10.22	9.29	6.73	6.71	15.22	11.06	10.15	10.13	10.24	30.01

CHARTS

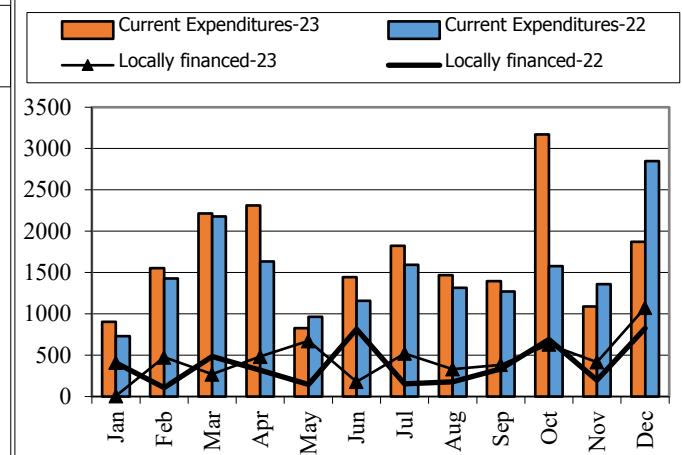
Revenue and Trade Related Tax 2022-2023



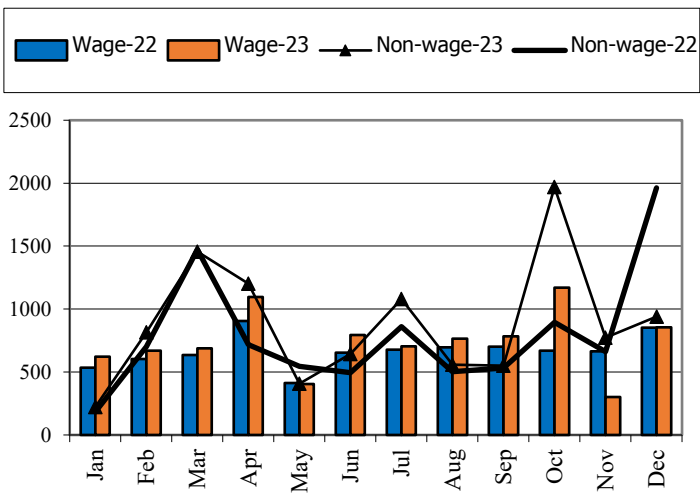
Tax and Non Tax Revenue 2022-2023



Current Expenditures and Domestic Financing 2022-2023



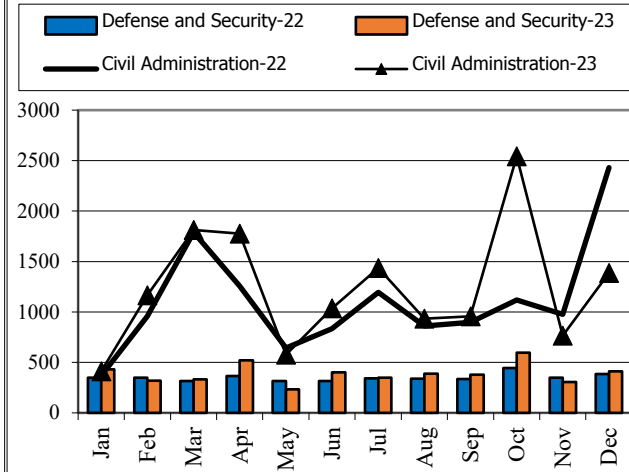
Wage and Non-wage 2022-2023



Source: MEF

Defense and Security and Civil Administrative

Expenditure 2022-2023



Multilateral and Bilateral Disbursements 2022-2023

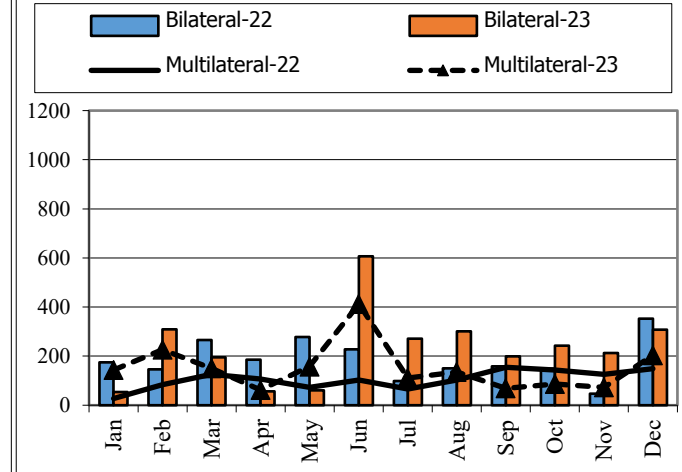


TABLE OF MINISTRY AND INSTITUTION SPENDING OF 2023															
	2023 C.B.L.	Total Act /BL2023	Total Act	Jan-23	Feb-23	Mar-23	Apr-23	May-23	Jun-23	Jul-23	Aug-23	Sep-23	Oct-23	Nov-23	Dec-23
Total Current Expenditures	19,111,704	94.45%	24,489,468	950,437	2,173,371	3,243,990	2,720,779	851,569	1,492,661	2,391,050	1,619,456	1,468,189	4,413,583	1,191,672	1,972,710
I. General Administration	1,916,131	119.46%	7,096,399	124,727	772,246	1,207,787	715,622	147,085	231,453	787,549	373,646	309,340	1,604,465	433,648	388,830
01. Royal Palace	77,887	103.25%	87,522	3,008	7,483	8,945	6,650	6,907	5,262	9,962	8,080	8,720	9,072	6,326	7,105
02. National Assembly	147,552	116.45%	181,232	7,848	30,505	8,384	43,001	746	21,182	9,149	10,413	7,848	23,742	9,000	9,415
03. Senate	69,866	107.11%	74,818	11,350	6,948	13,040	5,126	144	11,627	4,910	- 6	16,292	5,433	- 30	- 14
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%	578,162	9,218	22,196	14,810	57,103	42,292	39,776	40,461	25,968	84,819	97,537	47,243	96,740
05.4 CDC	11,365	94.31%	12,377	-	226	544	646	295	2,518	743	1,617	939	1,637	1,554	1,659
08. Relations Assembly and Inspections	38,027	94.77%	40,043	1,690	2,339	2,952	4,903	2,119	4,505	3,188	3,236	3,624	5,730	1,752	4,005
09. Foreign Affairs and Int'l Cooperation	158,079	89.33%	152,270	968	21,059	15,099	18,580	12,606	27,267	5,326	8,492	16,267	15,380	209	11,017
10. Economy and Finance	452,594	172.37%	5,417,648	72,834	659,283	1,117,896	494,487	63,820	86,264	603,806	268,286	123,431	1,393,457	314,664	219,420
14. Planning	93,823	106.44%	106,607	3,872	5,288	5,788	10,223	2,016	8,375	14,513	6,773	6,582	13,408	23,037	6,731
28. Urbanization and Construction	106,757	72.78%	89,024	3,017	4,163	5,287	9,393	1,458	6,395	6,931	9,799	10,151	10,901	10,223	11,305
30. National Election Committee	276,042	77.27%	222,172.20	2,343	3,453	7,257	51,887	6,535	5,522	73,103	18,155	17,962	11,796	15,292	8,867
31. National Audit Authority	12,310	98.37%	13,083	720	717	907	1,470	296	1,504	1,299	899	2,418	1,151	726	976
33.1 Anti-corruption Authority	41,872	94.34%	45,491	2,471	4,350	3,091	2,519	2,806	4,386	6,249	2,980	4,659	5,438	551	5,988
34. Public Function	53,630	100.08%	59,735	2,058	2,918	3,733	6,882	4,237	6,869	5,108	7,812	4,429	6,982	3,091	5,614
II. Defense and Security	4,646,215	93.97%	4,818,979	434,394	327,584	342,601	533,538	235,317	413,535	360,605	402,874	392,382	614,817	318,218	443,114
06. National Defense	2,529,616	97.52%	2,692,767	217,033	189,780	195,962	241,769	199,539	209,174	225,233	221,472	202,978	309,016	254,863	225,948
07.1 Interior - Public Security	1,684,474	87.22%	1,622,037	174,898	123,845	110,417	221,456	28,028	146,984	117,406	140,917	147,874	236,311	30,435	143,466
07.2 Interior-Administration	294,673	105.97%	353,364	37,979	5,562	26,365	56,693	5,222	46,541	6,687	26,379	27,452	51,758	21,822	40,905
26. Justice	137,452	85.77%	150,812	4,484	8,398	9,857	13,620	2,528	10,836	11,278	14,106	14,078	17,732	11,098	32,795
III. Social Administrative	6,388,146	89.72%	6,472,967	299,037	399,178	530,307	939,722	372,245	661,579	493,438	557,133	482,176	761,094	260,992	716,066
11. Information	76,054	90.56%	75,567	3,342	4,011	10,161	12,546	4,400	6,112	6,576	5,474	6,703	8,795	774	6,674
12. Public Health	1,341,377	64.81%	1,019,686	9,093	10,954	102,846	225,409	130,657	113,797	32,505	59,734	34,218	112,933	37,231	150,310
16. Education, Youth and Sport	2,977,159	93.50%	3,221,307	155,302	230,427	216,838	381,271	203,042	300,699	247,352	302,489	265,564	428,080	78,110	412,132
18. Culture and Fine-Arts	158,060	100.54%	177,724	4,105	7,408	23,060	13,596	4,890	30,608	12,815	22,464	8,111	22,478	9,385	18,804
19. Environment	80,849	97.31%	89,481	3,512	5,754	5,495	9,824	4,105	8,572	6,267	9,681	10,534	11,650	3,282	10,804
21. Social Affair & Veteran	1,412,862	103.05%	1,548,872	111,409	125,693	149,299	261,373	15,039	144,583	123,627	126,909	134,053	139,855	124,173	92,859
23. Public Worship and Religion	64,818	92.93%	66,606	2,024	3,231	4,317	7,594	2,733	7,442	9,199	7,869	5,715	8,633	1,493	6,356
24. Woman Affairs	43,074	93.88%	44,385	1,104	2,556	4,541	4,703	3,302	7,439	3,107	3,752	4,617	3,072	2,254	3,940

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%	229,340	9,147	9,143	13,751	23,406	4,076	42,328	51,991	18,762	12,661	25,597	4,290	14,189
IV. Economy Administrative	1,457,206	85.58%	1,566,978	30,951	49,678	109,891	115,135	68,172	132,722	172,467	126,978	204,930	180,244	67,223	308,585
05.3 Civil Aviation Secretariate	42,020	89.76%	47,487	1,604	1,598	1,692	3,181	1,000	5,967	853	7,163	4,149	8,753	2,304	9,224
13. Industry, Mines and Energy	58,042	91.52%	60,457	1,664	2,137	5,052	5,548	2,268	4,902	4,206	6,552	10,021	7,708	3,035	7,363
15. Commerce	117,685	81.85%	114,277	3,442	4,221	8,421	9,387	8,363	12,697	10,709	12,101	7,116	17,421	2,452	17,949
17. Agriculture, Forestry and Fishery	249,327	92.55%	265,662	8,685	13,092	18,987	32,146	9,319	27,668	19,224	23,522	33,492	31,252	13,461	34,813
20. Rural Development	178,895	57.21%	157,583	2,497	3,794	5,433	6,669	3,000	12,702	9,228	9,843	9,336	27,768	12,080	55,234
22. Posts and Telecommunications	116,331	89.99%	203,908	2,011	2,676	19,932	7,818	18,692	5,167	16,863	5,147	10,911	14,218	1,267	99,208
25. Public Works and Transport	405,228	86.89%	402,324	4,690	12,143	29,800	19,158	8,457	42,350	91,667	33,509	50,676	40,830	19,118	49,925
27. Tourism	74,578	99.34%	80,372	2,143	3,896	9,835	7,740	9,538	5,678	6,139	10,383	5,628	7,108	5,872	6,413
29. Water Resources and Meteorology	158,317	87.78%	168,879	2,289	3,354	5,516	12,809	3,833	10,142	8,442	10,169	69,777	16,348	6,834	19,367
35. Industry and Handicrafts	56,783	100.22%	66,027	1,927	2,767	5,224	10,679	3,702	5,449	5,137	8,590	3,824	8,838	799	9,091
V. Miscellaneous	4,611,267	95.81%	4,534,144	61,328	624,686	1,053,403	416,761	28,750	53,370	576,991	158,826	79,361	1,252,963	111,591	116,115
99.Unallocated Expenditure	4,611,267	95.81%	4,534,144	61,328	624,686	1,053,403	416,761	28,750	53,370	576,991	158,826	79,361	1,252,963	111,591	116,115

Report preparation Note



The Implementation of State Budget (TOFE) in December 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 15th January, 2023
- 2.The Revenue Data of the Local Government Level (Municiple/ Provincial Level) provided by GDNT and FMIS System, was updated on 15th January, 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 15th January, 2023
- 4.The Expenditure Data of the Local Government Level (Municiple/ Provincial Level) provided by GDNT and FMIS System, was updated on 15th January99999, 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 15th January, 2023
- 6.The Trail Balance Report of the Local Government Level (Municiple/ Provincial Level) provided by GDNT and FMIS System, was updated on 15th January, 2023
- 7.The Loan & Grant Data provided by General Department of International Cooperation and Debt Management (GDICDM), was updated on 15th January, 2023
- 8.The Multilateral & Bilateral Data downloaded from DMFAS System of GDICDM, was updated on 15th January, 2023
- 9.The Credit Bank Operations Data provided by National Bank of Cambodia (NBC), was updated on 15th January, 2023.

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

