

State Budget Implementation

September, 2020

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State Budget Implementation in September 2020



Brief Report

According to the Budget Law 2020, Cambodia's economic growth during the year is projected at 6.5%. However, due to the rapid spread of the COVID-19 disease, the growth is projected to grow negatively at an unprecedented rate of 1.9%, which could affect the performance of the state budget, both in terms of revenue and expenditure.

In September 2020, according to the National Treasury preliminary data, the budgetary central government achieved the total domestic revenue of KHR 1,465.66 billion or in equivalent to 6.08 percent against the 2020 budget law, signifying the significant decrease by 31.26 percent compared to the same month in 2019. Of the total domestic revenue in September, the tax revenue accounted for KHR 1,388.53 billion and non-tax revenue for KHR 66.15 billion. The total domestic revenue as of the third quarter of 2020 has been achieved by KHR 15,323.44 billion or in equivalent to 63.60 percent against the budget law, marking the decrease by 14.01 percent compared to the same period last year. The contributions to the decline consist of a 13.95 percent decrease in current revenue, of which 10.00 percent from tax revenue and 3.95 percent from non-tax revenue.

In September 2020, the budgetary central government, on the other hand, executed the total expenditures of KHR 1,819.94 billion or equal to 6.07 percent against the 2020 budget law, slightly decreased by 0.80 percent compared to the same month last year. As of September 2020, the total expenditures have been achieved KHR 17,227.70 billion or equal to 57.44 percent against the 2020 budget law, marking the increase by 12.43 percent compared to the same period last year. The accumulated current expenditure execution has reached KHR 11,669.11 billion, increased by 7.89 percent compared to the same period last year.

Based on this preliminary data, in conclusion, the implementation of the accumulated domestic revenue collection has decreased by 14.01 percent while the expenditure execution considerably increased by 12.43 percent compared to the same period last year, as a result, the overall budget balance has the deficit of KHR 1,904.26 billion. Overall, in the context of COVID-19, Cambodia still maintains good financial management compared to some other countries, in which there are enough resources to release the budget for the salaries of civil servants across the country, continue the program on providing cash support to the poor and vulnerable people affected by COVID-19, and also support the public investment programs.



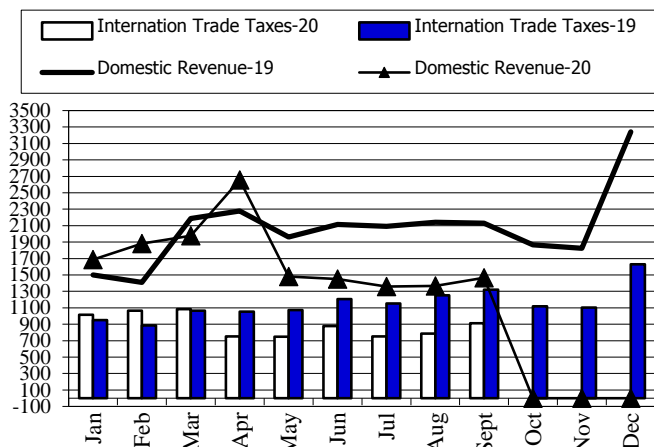
TOFE: BUDGET IMPLEMENTATION FOR 2020															
	2020 C.B.L.	Total Act /BL2020	Total Act	Jan-20	Feb-20	Mar-20	Apr-20	May-20	Jun-20	Jul-20	Aug-20	Sep-20	Oct-20	Nov-20	Dec-20
I. DOMESTIC REVENUE	24,092.67	63.60%	15,323.44	1,685.85	1,882.95	1,975.09	2,656.08	1,481.76	1,451.84	1,359.36	1,364.84	1,465.66			-
I. CURRENT REVENUE	23,899.32	63.65%	15,212.57	1,685.85	1,879.59	1,958.26	2,612.42	1,479.07	1,447.37	1,336.19	1,359.14	1,454.68			-
a. TAX REVENUE	21,091.15	65.53%	13,821.36	1,485.18	1,459.89	1,752.02	2,523.57	1,367.27	1,345.86	1,222.16	1,276.87	1,388.53			-
Domestic tax revenue	18,321.75	66.91%	12,258.47	1,273.82	1,269.79	1,532.91	2,384.20	1,215.17	1,188.43	1,064.29	1,102.21	1,227.65			-
Direct Tax (income tax, profits tax)	5,080.00	83.94%	4,264.26	259.12	203.49	447.39	1,634.11	466.22	309.08	312.44	316.54	315.88			-
Indirect Tax	13,241.75	60.37%	7,994.21	1,014.69	1,066.30	1,085.52	750.09	748.95	879.35	751.85	785.68	911.77			-
o.w/ - Excise Tax on specific goods	1,100.00	52.16%	573.75	60.14	95.18	58.12	60.08	70.03	70.04	35.06	65.03	60.07			-
o.w/ -Special Excise Tax(petroleum,others)	4,548.95	58.31%	2,652.66	434.81	364.04	370.95	232.88	249.36	248.48	256.01	245.78	250.35			-
o.w/ - Excise Tax on specific services	85.00	78.97%	67.12	3.70	6.72	9.43	7.16	8.06	7.08	14.14	5.09	5.74			-
Other tax revenues	135.00	81.16%	109.56	6.61	8.36	20.27	12.79	11.06	14.70	11.38	11.83	12.55			-
Taxes on international trade	2,769.40	56.43%	1,562.88	211.37	190.10	219.11	139.37	152.10	157.42	157.87	174.65	160.88			-
Taxes and duties on imports	2,719.80	54.20%	1,548.76	209.05	187.80	217.27	138.99	151.52	155.86	156.34	173.15	158.77			-
o.w/ -Customs duties on imports	1,970.40	54.20%	1,067.88	165.35	134.06	140.32	99.55	102.77	103.87	105.85	100.74	115.36			-
-Customs duties on petroleum products	310.00	66.48%	206.08	19.58	21.39	28.14	19.44	20.98	23.04	21.76	32.64	19.12			-
-Additional tax on oil product - Road maintenance	342.00	68.14%	233.05	18.55	21.60	42.52	17.14	25.83	25.37	25.34	37.49	19.21			-
-Import tax for materials used for medical production	12.90	85.27%	11.00	-	5.15	1.95	-	-	1.38	-	-	2.52			-
-others	84.50	36.40%	30.76	5.56	5.61	4.34	2.86	1.94	2.20	3.40	2.28	2.56			-
Taxes and duties on exports	49.60	28.47%	14.12	2.31	2.30	1.85	0.38	0.58	1.57	1.53	1.50	2.10			-
o.w/-Tax on timber exports	10.00	48.50%	4.85	0.20	0.52	0.65	0.23	0.36	0.64	0.72	0.75	0.78			-
-Tax on rubber exports	27.00	18.24%	4.93	1.90	1.74	0.83	0.00	0.03	0.08	0.10	0.10	0.14			-
-Tax on export of agricultural products	12.10	34.48%	4.17	0.18	0.03	0.34	0.15	0.19	0.83	0.63	0.64	1.18			-
b. NON TAX REVENUE	2,808.18	49.54%	1,391.21	200.67	419.70	206.24	88.84	111.80	101.51	114.04	82.28	66.15			-
State Property Revenue	220.30	162.27%	357.49	13.89	270.47	5.25	9.64	18.50	8.66	16.65	10.97	3.46			-
Concession and rental land	200.65	38.28%	76.80	7.00780	7.36	5.25	9.32	16.42	8.66	13.90	5.42	3.46			-
Public Enterprises Income	19.65	1428.43%	280.69	6.88	263.11	-	0.32	2.08	-	2.75	5.55	-			-
Income from Sales, Rental of Properties and Services	2,275.00	39.96%	909.12	181.66	133.96	184.99	62.19	87.63	67.99	93.62	47.29	49.80			-
Income of administrative public enterprises -operational services (for profit)	962.66	30.26%	291.32	61.13	53.84	53.20	6.04	28.90	23.75	43.74	11.11	9.61			-
Sales of Property of Public Administration	117.83	60.58%	71.38	5.72	8.45	12.50	10.93	5.95	7.32	9.79	6.72	4.00			-
Administrative fees	863.73	35.82%	309.38	47.25	54.33	43.34	34.35	33.00	21.30	28.17	19.99	27.66			-
Sales of Services	36.79	52.47%	19.30	1.71	1.69	1.90	1.67	3.66	4.55	1.94	1.15	1.03			-
Other transaction fees	258.77	75.71%	195.91	58.41	13.35	71.64	7.56	15.28	10.21	6.63	7.38	5.44			-

TOFE: BUDGET IMPLEMENTATION FOR 2020															
	2020 C.B.L.	Total Act /BL2020	Total Act	Jan-20	Feb-20	Mar-20	Apr-20	May-20	Jun-20	Jul-20	Aug-20	Sep-20	Oct-20	Nov-20	Dec-20
Other Rental of immovable properties	35.22	62.01%	21.84	7.45	2.29	2.42	1.63	0.85	0.85	3.34	0.94	2.06			-
Other non tax	312.88	39.82%	124.60	5.11	15.27	16.00	17.02	5.68	24.86	3.77	24.02	12.89			-
o.w/ Other exceptional revenues	-	...	19.76	3.79	0.14	-	1.00	1.22	10.72	0.36	2.53	-			-
2. CAPITAL REVENUE	193.34	57.34%	110.87	-	3.36	16.83	43.67	2.69	4.48	23.16	5.70	10.98			-
Other financial assets	193.34	57.34%	110.87	-	3.36	16.83	43.67	2.69	4.48	23.16	5.70	10.98			-
II. BUDGET EXPENDITURE	29,989.93	57.44%	17,227.70	1,093.66	1,961.00	2,350.94	2,151.53	1,469.91	2,740.20	2,110.11	1,530.42	1,819.94			-
1. CURRENT EXPENDITURE	18,036.88	64.70%	11,669.11	843.43	1,578.82	1,473.74	1,463.59	1,066.59	1,523.36	1,214.73	1,133.08	1,371.77			-
a. Wages	8,539.75	69.95%	5,973.48	549.94	635.80	796.11	551.22	637.22	745.94	737.79	626.80	692.67			-
Personnel charges-civil administrative	4,983.15	67.41%	3,359.04	280.63	361.82	419.84	356.07	348.87	454.62	440.74	332.94	363.51			-
o.w/ Diplomatic salary	5,106.00	0.06%	3.19	1.19	-	0.72	-	0.18	1.02	0.04	-	0.04			-
Personnel charges-national defence and security	3,556.60	73.51%	2,614.44	269.32	273.98	376.27	195.15	288.36	291.32	297.04	293.85	329.17			-
b. Non wage	9,497.13	59.97%	5,695.63	293.48	943.03	677.63	912.38	429.36	777.42	476.94	506.29	679.10			-
-Purchases	1,644.42	49.77%	818.42	125.21	47.87	30.62	168.49	39.67	71.26	109.42	101.05	124.84			-
Maintenance supplies	289.50	33.86%	98.02	0.52	3.75	4.51	8.55	4.86	9.45	10.27	53.45	2.65			-
Administration supplies	232.12	36.24%	84.13	0.29	1.72	5.99	7.64	8.24	13.22	19.18	8.00	19.84			-
Food and agricultural products	162.06	77.43%	125.48	-	32.97	4.96	34.05	5.88	5.14	28.72	8.03	5.71			-
Clothing and decoration	169.43	34.86%	59.06	0.90	0.14	0.64	3.09	0.58	6.45	2.32	0.60	44.34			-
Small tools, material, furniture and equip.	457.77	52.64%	240.95	123.33	4.64	7.32	10.61	13.65	26.81	29.06	15.33	10.21			-
Energy and water	163.74	46.80%	76.63	0.16	4.55	6.98	8.62	6.07	8.80	18.26	13.91	9.27			-
Health supplies and equipment	166.62	80.01%	133.31	-	0.09	0.11	95.93	0.40	1.02	1.61	1.57	32.57			-
Other supplies	3.18	27.04%	0.86	-	-	0.11	-	-	0.36	-	0.15	0.24			-
-Services	1,885.63	36.46%	687.51	10.25	55.88	53.49	75.00	74.14	80.06	94.25	128.12	116.30			-
o.w/ -Rentals and charges (furniture)	23.12	80.25%	18.55	1.98	7.91	2.03	0.26	1.24	1.84	0.96	0.23	2.10			-
-Maintenance and repairs	967.39	40.43%	391.10	1.67	9.81	15.02	23.81	48.56	49.77	59.32	94.07	89.06			-
-Financial charges	542.08	72.89%	395.11	6.57	115.41	43.71	13.32	19.29	8.24	72.51	72.76	43.30			-
o.w/ -Interests on domestic debt	-	...	0.19	-	0.12	-	-	-	0.07	-	-	-			-
-Interests on external debt	542.08	61.67%	334.30	6.53	101.68	37.19	12.58	6.25	1.65	65.96	65.69	36.78			-
-Social Benefit	2,163.72	69.30%	1,499.47	89.54	103.99	161.26	312.14	175.89	142.71	143.23	159.59	211.13			-
o.w/- Social Security Benefits	1,004.36	80.90%	812.50	75.40	79.58	88.30	101.86	91.49	93.45	91.30	93.81	97.32			-
-Social Assistance to citizens	948.58	64.54%	612.18	12.12	19.22	58.53	201.93	72.55	43.43	43.21	55.44	105.76			-
-Social Assistance to social and cultural entities	144.90	43.03%	62.35	1.98	4.79	13.82	8.18	6.07	5.78	5.83	10.28	5.61			-

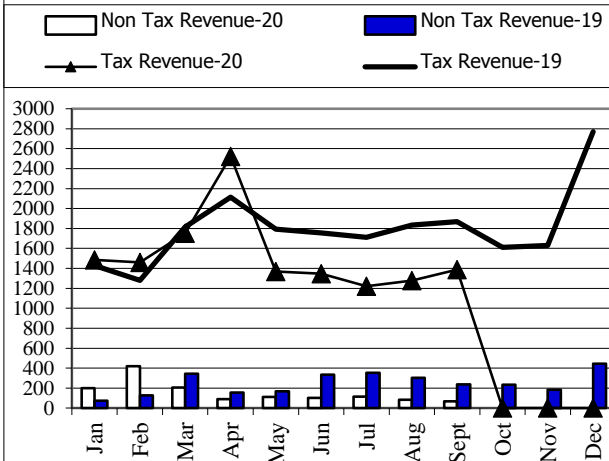
TOFE: BUDGET IMPLEMENTATION FOR 2020															
	2020 C.B.L.	Total Act /BL2020	Total Act	Jan-20	Feb-20	Mar-20	Apr-20	May-20	Jun-20	Jul-20	Aug-20	Sep-20	Oct-20	Nov-20	Dec-20
-Other social benefits	13.66	79.41%	10.85	-	-	-	-	5.62	-	2.81	-	2.42			-
-Grants	1,892.45	96.21%	1,820.70	58.96	471.75	334.72	327.63	106.23	363.26	46.24	40.56	71.34			-
-Other non wage	1,368.84	34.66%	474.42	2.96	148.12	53.84	15.79	14.14	111.89	11.29	4.20	112.18			-
o.w/ -Unanticipated Expense(Reserve)	838.88	0.00%	-	-	-	-	-	-	-	-	-	-			-
2. CAPITAL	11,953.05	46.50%	5,558.59	250.23	382.18	877.20	687.94	403.33	1,216.84	895.38	397.33	448.17			-
Domestic Financing	5,899.86	42.95%	2,534.18	30.82	164.95	332.42	198.91	102.20	811.83	523.53	135.32	234.20			-
Tangible fixed assets and land	5,600.56	44.95%	2,517.50	30.82	164.95	332.42	198.91	102.20	795.37	523.31	135.32	234.20			-
Investments	32.80	50.85%	16.68	-	-	-	-	-	16.46	0.22	-	-			-
Other financial assets	266.50	0.00%	-	-	-	-	-	-	-	-	-	-			-
External assistance (Project)	6,053.19	49.96%	3,024.40	219.41	217.23	544.78	489.02	301.13	405.00	371.85	262.01	213.97			-
CURRENT DEF/SURPL.comt (I.I-IL.I)	5,862.44	60.44%	3,543.46	842.42	300.76	484.52	1,148.82	412.49	(75.99)	121.47	226.06	82.91			-
OVERALL DEF/SURPL.comt (I-II)	(5,897.27)	...	(1,904.26)	592.19	(78.05)	(375.85)	504.55	11.85	(1,288.35)	(750.75)	(165.58)	(354.28)	-	-	-
CURRENT DEF/SURPL.cash(comt.+3)	5,862.44	60.44%	3,543.46	842.42	300.76	484.52	1,148.82	412.49	(75.99)	121.47	226.06	82.91			-
OVERALL DEF/SURPL.cash (com.+3)	(5,897.27)	...	(1,904.26)	592.19	(78.05)	(375.85)	504.55	11.85	(1,288.35)	(750.75)	(165.58)	(354.28)	-	-	-
III. FINANCING	5,897.27	32.29%	1,904.26	(592.19)	78.05	375.85	(504.55)	(11.85)	1,288.35	750.75	165.58	354.28			-
I. FOREIGN FINANCING	5,197.27	62.79%	3,263.47	202.72	16.41	434.26	537.91	256.34	405.10	253.88	1,091.59	65.26			-
a. Budget support	250.00	458.15%	1,145.38	-	-	-	97.87	-	12.54	0.24	1,034.73	-			-
-Grants-budget support	162.00	19.83%	32.12	-	-	-	9.35	-	12.54	-	10.23	-			-
Capital Support	162.00	19.83%	32.12	-	-	-	9.35	-	12.54	-	10.23	-			-
Bilateral grant for investment expense	162.00	19.83%	32.12	-	-	-	9.35	-	12.54	-	10.23	-			-
-Debt and related liabilities-budget support	88.00	1265.07%	1,113.26	-	-	-	88.52	-	-	0.24	1,024.50	-			-
Foreign borrowing	88.00	1265.07%	1,113.26	-	-	-	88.52	-	-	0.24	1,024.50	-			-
Foreign borrowings from multilateral agencies	88.00	1265.07%	1,113.26	-	-	-	88.52	-	-	0.24	1,024.50	-			-
b. Project aid	6,053.19	49.86%	3,018.05	219.24	215.49	578.36	487.78	288.32	400.81	360.54	261.26	206.26			-
Spent	6,053.19	49.96%	3,024.40	219.41	217.23	544.78	489.02	301.13	405.00	371.85	262.01	213.97			-
-Grants	958.28	75.00%	718.71	79.86	79.86	79.86	79.86	79.86	79.86	79.86	79.86	79.86			-
Bilateral grant for investment expense	958.28	75.00%	718.71	79.86	79.86	79.86	79.86	79.86	79.86	79.86	79.86	79.86			-
-Debt and related liabilities	5,094.91	45.25%	2,305.70	139.56	137.37	464.92	409.17	221.27	325.15	291.99	182.15	134.11			-
Foreign borrowing	5,094.91	45.25%	2,305.70	139.56	137.37	464.92	409.17	221.27	325.15	291.99	182.15	134.11			-
Foreign borrowings from multilateral agencies	2,037.97	37.37%	761.59	37.09	77.03	103.81	124.81	95.70	110.15	108.42	37.56	67.01			-
Foreign borrowings from bilateral agencies	3,056.95	50.51%	1,544.11	102.47	60.34	361.11	284.36	125.57	215.00	183.57	144.59	67.10			-
Pending		...	(6.35)	(0.18)	(1.74)	33.58	(1.24)	(12.81)	(4.20)	(11.31)	(0.75)	(7.71)			-

TOFE: BUDGET IMPLEMENTATION FOR 2020															
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c. Amortization on external debts	(1,105.92)	...	(899.96)	(16.52)	(199.08)	(144.10)	(47.73)	(31.98)	(8.24)	(106.90)	(204.40)	(141.01)			-
2. DOMESTIC FINANCING	700.00	16.33%	114.31	24.56	(21.71)	(4.93)	15.97	3.53	(16.18)	83.47	16.01	13.59			-
a. Net bank financing (monetary suvey)	700.00	16.33%	114.31	24.56	(21.71)	(4.93)	15.97	3.53	(16.18)	83.47	16.01	13.59			-
- Government's deposits	700.00	16.33%	114.31	24.56	(21.71)	(4.93)	15.97	3.53	(16.18)	83.47	16.01	13.59			-
3. OUTSTANDING OPERATIONS		...	(1,473.52)	(819.47)	83.35	(53.48)	(1,058.44)	(271.72)	899.44	413.40	(942.03)	275.44			-
Error	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/\$)		...		4,050	4,070	4,070	4,099	4,116	4,093	4,099	4,105	4,100			-
Provincial revenue	2,278.69	69.12%	1,574.96	125.64	352.41	303.11	150.41	106.49	142.51	146.90	138.57	108.91			-
o.w. provincial tax revenue	2,086.31	54.39%	1,134.74	120.47	147.35	157.79	129.28	99.87	129.73	126.93	129.42	93.89			-
o.w. prov. non-tax revenue	145.36	38.14%	55.45	5.17	2.27	3.69	2.97	2.29	4.91	19.81	5.52	8.82			-
o.w. prov. Transfer from central	47.02	818.25%	384.78	-	202.79	141.63	18.17	4.33	7.88	0.16	3.63	6.20			-
Provincial expenditure	2,278.69	33.40%	761.04	0.55	86.71	170.34	143.69	50.31	66.82	90.78	113.49	38.36			-
o.w. wage and salary	160.60	37.47%	60.18	0.54	8.29	8.04	9.38	6.90	7.71	7.27	5.88	6.17			-
o.w. non-wage	1,655.74	28.49%	471.77	0.01	64.06	121.70	46.47	43.21	50.94	51.21	67.57	26.59			-
o.w. investment	462.36	49.55%	229.09	-	14.36	40.59	87.85	0.20	8.17	32.30	40.04	5.60			-
Provincial Balance	-	...	813.91	125.09	265.71	132.78	6.72	56.17	75.70	56.12	25.08	70.55			-
Contribution from casino and Lottery	201.23	73.46%	147.83	45.88	9.94	66.40	5.16	12.64	0.22	0.25	3.66	3.68			-

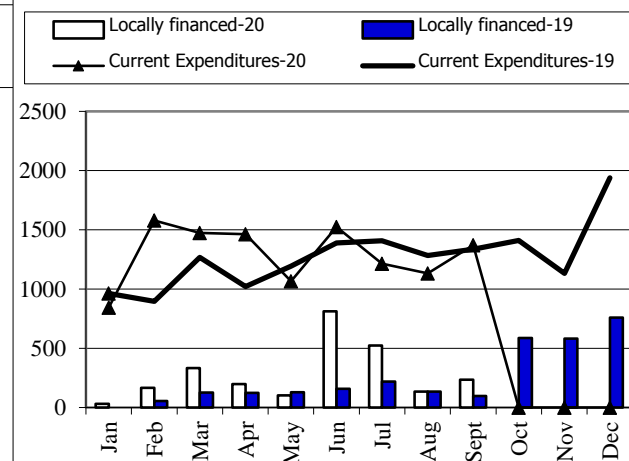
Revenue and Trade Relate Tax 2019-2020



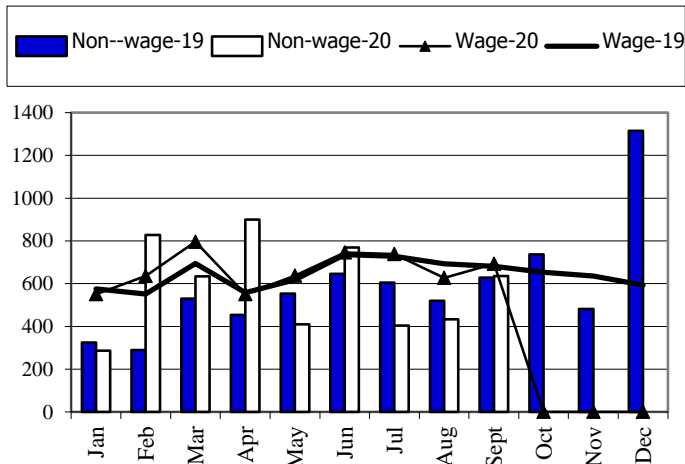
Tax and Non Tax Revenue 2019-2020



Current Expenditures and Domestic Financing 2019-2020

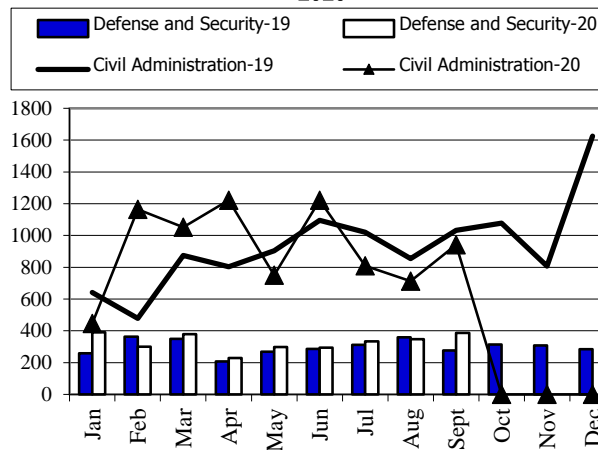


Wage and Non-wage 2019-2020

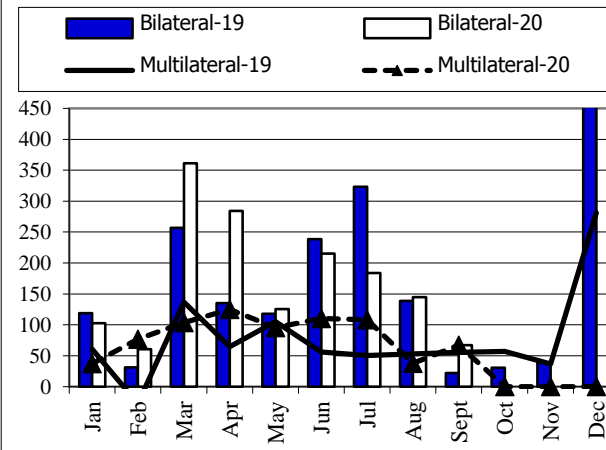


Source: MEF

Defense and Security and Civil Administrative Expenditure 2019-2020



Multilateral and Bilateral Disbursements 2019-2020



CURRENT BUDGET EXPENDITURE BY MINISTRY 2020

	2020 C.B.L.	Total Act /BL2020	Total Act	Jan-20	Feb-20	Mar-20	Apr-20	May-20	Jun-20	Jul-20	Aug-20	Sep-20	Oct-20	Nov-20	Dec-20
Total Current Expenditures	18,036,884	64.70%	11,669,109	843,427	1,578,825	1,473,735	1,463,594	1,066,587	1,523,359	1,214,728	1,133,083	1,371,770			
I. General Administration	2,605,991	72.25%	1,882,706	111,134	276,039	227,056	380,443	111,459	263,939	145,928	104,556	262,154			
01. Royal Palace	102,815	56.52%	58,113	4,570	7,640	9,476	4,813	8,120	7,010	7,515	4,435	4,534			
02. National Assembly	193,937	65.90%	127,808	23,755	23,975	25,650	22,935	-	25,323	6,171	-	-			
03. Senate	87,309	83.57%	72,962	22,665	-	4	11,986	7,622	-	9	12,875	4,523	606	12,698	
04. Counstitutional Council	13,700	74.47%	10,203	3,117	1,539	-	2,494	23	392	2,611	18	9			
05.1 Council of Minister	427,020	50.75%	216,723	7,555	15,588	29,602	32,598	24,024	25,452	24,125	6,732	51,046			
05.4 CDC	16,200	48.48%	7,853	96	94	153	101	1,355	1,898	1,671	1,995	490			
07.2 Interior-Administration	255,261	79.26%	202,315	15,103	24,787	24,641	28,023	22,978	21,048	21,913	22,630	21,191			
08. Relations Assembly and Inspections	44,229	59.03%	26,106	1,355	2,079	4,064	4,438	1,546	3,512	3,122	2,641	3,349			
09. Foreign Affairs and Int'l Cooperation	154,521	63.62%	98,309	10,447	20,384	13,067	10,805	1,895	13,126	17,332	7,480	3,773			
10. Economy and Finance	886,019	103.76%	919,351	11,929	164,524	91,302	252,226	35,301	134,113	38,792	41,440	149,725			
14. Planning	97,271	35.44%	34,472	1,826	4,419	4,318	4,285	3,898	4,581	3,792	4,214	3,139			
28. Urbanization and Construction	137,259	29.01%	39,821	2,188	4,765	5,010	4,249	4,126	4,895	5,967	4,315	4,306			
30. National Election Committee	64,622	0.00%	-	-	-	-	-	-	-	-	-	-			
31. National Audit Authority	14,986	53.50%	8,018	666	666	666	687	1,355	1,147	1,640	867	323			
33.1 Anti-corruption Authority	49,604	54.11%	26,840	4,217	2,864	2,443	2,278	2,130	4,772	2,146	3,123	2,866			
34. Public Function	61,238	55.22%	33,813	1,644	2,718	4,678	2,889	4,718	3,794	4,608	4,060	4,705			
II. Defense and Security	4,405,117	68.88%	3,034,056	396,581	307,810	388,977	236,435	306,270	305,039	343,418	357,684	391,843			
06. National Defense	2,536,728	73.69%	1,869,204	173,376	200,218	181,031	217,328	194,537	189,517	210,786	244,729	257,681			
07.1 Interior - Public Security	1,703,340	63.91%	1,088,627	218,011	99,366	197,233	11,079	103,013	105,005	122,975	103,275	128,670			
26. Justice	165,049	46.18%	76,226	5,194	8,226	10,712	8,028	8,719	10,517	9,658	9,680	5,492			
III. Social Administrative	6,747,860	66.00%	4,453,923	245,507	382,155	449,803	705,373	553,755	544,601	560,626	456,349	555,753			
11. Information	90,170	65.70%	59,241	2,980	4,892	10,088	6,023	10,429	7,616	6,769	5,345	5,101			
12. Public Health	1,636,498	67.48%	1,104,337	34,464	49,677	71,629	317,992	173,416	93,741	92,346	97,613	173,460			
16. Education, Youth and Sport	3,207,220	62.26%	1,996,825	109,874	218,748	218,365	228,737	232,471	260,991	281,880	213,625	232,133			
18. Culture and Fine-Arts	185,151	61.83%	114,477	3,649	5,569	7,466	8,056	8,546	31,260	22,796	7,052	20,085			
19. Environment	95,716	54.08%	51,765	2,406	6,083	7,035	5,873	4,321	6,264	9,169	3,649	6,965			
21. Social Affair & Veteran	1,137,061	79.32%	901,947	78,673	84,693	108,954	114,401	97,648	100,813	103,473	108,984	104,307			
23. Public Worship and Religion	73,427	61.79%	45,372	2,037	3,986	6,896	4,596	5,544	5,633	6,228	4,588	5,864			
24. Woman Affairs	55,262	36.60%	20,227	544	1,749	2,857	2,404	2,381	2,884	2,587	2,389	2,432			
32. Labour and Vocational Training	267,355	59.75%	159,733	10,879	6,760	16,513	17,292	19,000	35,398	35,379	13,104	5,407			
IV. Economy Administrative	1,556,835	47.80%	744,219	24,859	59,556	97,197	56,077	71,971	93,610	91,678	135,875	113,396			
05.3 Civil Aviation Secretariate	60,164	49.41%	29,730	2,493	69	2,577	238	4,747	1,637	5,947	5,410	6,611			
13. Industry, Mines and Energy	74,247	33.67%	25,002	1,255	2,130	2,617	2,872	3,483	3,318	3,646	2,685	2,995			
15. Commerce	126,476	52.66%	66,599	2,727	3,735	12,678	6,418	6,793	17,767	5,679	7,104	3,700			
17. Agriculture, Forestry and Fishery	283,076	43.05%	121,855	3,202	17,715	22,346	10,237	12,971	15,606	15,592	12,787	11,398			
20. Rural Development	196,723	22.52%	44,303	933	2,671	9,872	3,137	3,491	8,581	5,193	6,495	3,930			
22. Posts and Telecommunications	79,595	68.18%	54,270	1,797	2,342	5,058	3,485	2,931	4,574	7,808	20,651	5,625			
25. Public Works and Transport	406,902	49.96%	203,304	4,769	20,263	22,867	9,373	19,310	23,432	20,792	55,704	26,795			
27. Tourism	102,966	57.29%	58,985	2,746	2,749	6,287	10,388	7,993	4,980	10,572	8,968	4,302			
29. Water Resources and Meteorology	164,042	64.26%	105,410	3,452	5,506	7,511	7,092	6,401	8,810	10,455	13,112	43,070			
35. Industry and Handicrafts	62,644	55.49%	34,762	1,485	2,376	5,384	2,838	3,851	4,905	5,994	2,959	4,969			
V. Miscellaneous	2,721,081	57.12%	1,554,204	65,347	553,266	310,703	85,265	23,132	316,171	73,078	78,619	48,624			
99.Unexpect Expenditure	2,721,081	57.12%	1,554,204	65,347	553,266	310,703	85,265	23,132	316,171	73,078	78,619	48,624			

NOTE



TOFE report was issued based on temporary data as following:

1. Data on Revenue at National level was received on October 19, 2020
2. Data on Expenditure at National Level was received on October 20, 2020
3. Data on Loan and Grant of multilateral and bilateral was retrieved on October 13, 2020
4. Financial Operation Data (Credit Bank) was received on October 13, 2020

TOFE report will be updated in the next released.

