



ព្រះរាជាណាចក្រកម្ពុជា  
ជាតិ សាសនា ព្រះមហាក្សត្រ  
KINGDOM OF CAMBODIA  
Nation Religion King

ក្រសួងសេដ្ឋកិច្ច និង ហិរញ្ញវត្ថុ

MINISTRY OF ECONOMY AND FINANCE

N°.....MEF/.....

# State Budget Implementation

February, 2021

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## **1. Brief Note on Monthly Budget Implementation of February 2021 (TOFE\_GFSM1986)**

In the fiscal year of 2021, the Cambodia economy is expected to recover and achieve a projected growth rate at around 4%, supported by the recovery of the industrial, service and agriculture sector. As the Covid-19 pandemic continues, the Budget Law of 2021 was designed with the means to effectively mobilize the resources to sustain the implementation of the state budget, with the total domestic revenue of 19,927.19 billion riels and the expenditure of 29,306.15 billion riels.

**The implementation of the total domestic revenue in the first two months of 2021 is in line with the budget law, in this regard, it has reached 16% of the budget law, of which the tax revenue and non-tax revenue has reached 15.34% and 22.76% accordingly.** In February 2021, the total domestic revenue has achieved 1,771 billion riels or equivalent to 8.89% of the budget law, decreased by 5.95% compared to the same month in 2020, of which the tax revenue has decreased by 9.21% while non-tax revenue has increased by 5.38%. Even though the revenue performance has showcased a downtrend, it is estimated to perform better than 2020 implementation.

**The implementation of total expenditure has been well performed in the first two months of 2021 as it has reached 10.91% of the budget law or an increase of 1.47% compared to the same period last year.** In February 2021, the total expenditure has executed 1,750.74 billion riels or equal to 5.97% of the budget law, of which the current expenditure and capital expenditure has implemented 1,420.52 billion riels and 330.22 billion riels accordingly. Overall, in aims to address the impact of the COVID-19 pandemic, the government has executed a proactive targeted-expenditure while tightened unnecessary expenditures.

**Amid the COVID-19 pandemic, the government has planned to use KHR 9,378.96 billion in foreign and domestic financing, an increase of 59.04% compared to the Budget Law of 2020.** According to preliminary data for the first two months of 2021, the implementation of total financing has improved, of which foreign financing has reached 307.71 billion riels or equivalent to 5.99% of the budget law and the net government's deposit has increased by 82.72 billion riels.

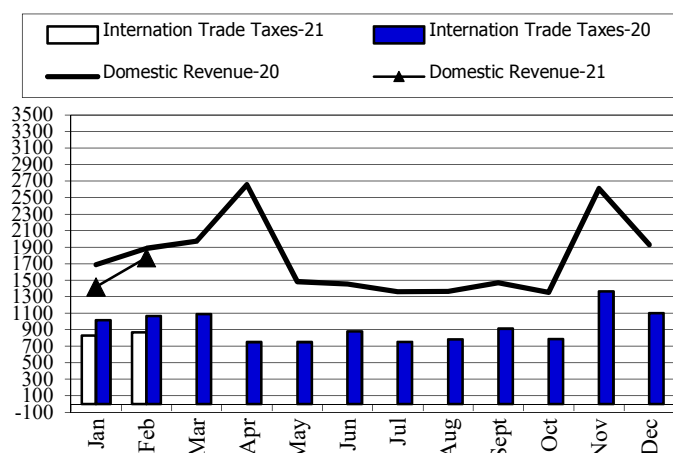
As a result of the implementation of the state budget as of February 2021, there is a total current surplus of 735.35 billion Riels, which enables the Government to implement the interventions (Round 8) to control the impact on key sectors in aim to restore and promote Cambodia's economic growth against COVID-19 pandemic and a number of measures aimed at mitigating the social and economic impacts of the February 20 community event.

TOFE: BUDGET IMPLEMENTATION FOR 2021															
	2020 C.B.L.	Total Act /BL2020	Total Act	Jan-21	Feb-21	Mar-21	Apr-21	May-21	Jun-21	Jul-21	Aug-21	Sep-21	Oct-21	Nov-21	Dec-21
<b>I. DOMESTIC REVENUE</b>	<b>19,927.19</b>	<b>16.00%</b>	<b>3,189.29</b>	<b>1,418.28</b>	<b>1,771.00</b>	-	-	-	-	-	-	-	-	-	-
<b>1.CURRENT REVENUE</b>	<b>19,705.98</b>	<b>16.17%</b>	<b>3,185.93</b>	<b>1,418.28</b>	<b>1,767.64</b>	-	-	-	-	-	-	-	-	-	-
<b>a. TAX REVENUE</b>	<b>17,520.00</b>	<b>15.34%</b>	<b>2,688.30</b>	<b>1,362.93</b>	<b>1,325.37</b>	-	-	-	-	-	-	-	-	-	-
<b>Domestic tax revenue</b>	<b>15,224.60</b>	<b>15.60%</b>	<b>2,375.63</b>	<b>1,203.41</b>	<b>1,172.22</b>	-	-	-	-	-	-	-	-	-	-
Direct Tax (income tax, profits tax)	4,304.00	15.75%	677.68	373.60	304.07	-	-	-	-	-	-	-	-	-	-
Indirect Tax	10,920.60	15.55%	1,697.95	829.80	868.15	-	-	-	-	-	-	-	-	-	-
o.w/ - Excise Tax on specific goods	870.00	18.20%	158.36	69.15	89.21	-	-	-	-	-	-	-	-	-	-
o.w/ -Special Excise Tax(petroleum,others)	3,563.80	15.60%	555.85	272.78	283.07	-	-	-	-	-	-	-	-	-	-
o.w/ - Excise Tax on specific services	75.00	8.91%	6.68	6.08	0.60	-	-	-	-	-	-	-	-	-	-
Other tax revenues	135.00	19.36%	26.13	12.31	13.82	-	-	-	-	-	-	-	-	-	-
<b>Taxes on international trade</b>	<b>2,295.40</b>	<b>13.62%</b>	<b>312.67</b>	<b>159.53</b>	<b>153.15</b>	-	-	-	-	-	-	-	-	-	-
Taxes and duties on imports	2,283.70	14.64%	307.68	156.89	150.79	-	-	-	-	-	-	-	-	-	-
o.w/ -Customs duties on imports	1,546.60	14.64%	226.38	112.87	113.51	-	-	-	-	-	-	-	-	-	-
-Customs duties on petroleum products	331.00	9.63%	31.87	17.74	14.13	-	-	-	-	-	-	-	-	-	-
-Additional tax on oil product - Road maintenance	361.00	11.08%	40.02	22.93	17.08	-	-	-	-	-	-	-	-	-	-
-others	45.10	20.87%	9.41	3.35	6.06	-	-	-	-	-	-	-	-	-	-
Taxes and duties on exports	11.70	42.64%	4.99	2.64	2.35	-	-	-	-	-	-	-	-	-	-
o.w/-Tax on timber exports	4.50	40.18%	1.81	1.00	0.80	-	-	-	-	-	-	-	-	-	-
-Tax on rubber exports	2.70	66.44%	1.79	0.81	0.98	-	-	-	-	-	-	-	-	-	-
-Tax on export of agricultural products	4.30	31.75%	1.37	0.80	0.56	-	-	-	-	-	-	-	-	-	-
<b>b. NON TAX REVENUE</b>	<b>2,185.98</b>	<b>22.76%</b>	<b>497.63</b>	<b>55.35</b>	<b>442.28</b>	-	-	-	-	-	-	-	-	-	-
<b>State Property Revenue</b>	<b>205.08</b>	<b>149.07%</b>	<b>305.73</b>	<b>11.97</b>	<b>293.76</b>	-	-	-	-	-	-	-	-	-	-
Concession and rental land	185.14	9.15%	16.95	11.96780	4.98	-	-	-	-	-	-	-	-	-	-
Public Enterprises Income	19.94	1447.96%	288.78	-	288.78	-	-	-	-	-	-	-	-	-	-
<b>Income from Sales, Rental of Properties and Services</b>	<b>1,668.81</b>	<b>9.44%</b>	<b>157.49</b>	<b>39.96</b>	<b>117.53</b>	-	-	-	-	-	-	-	-	-	-
Income of administrative public enterprises -operational services (for profit)	627.07	6.23%	39.08	0.43	38.65	-	-	-	-	-	-	-	-	-	-
Sales of Property of Public Administration	110.03	11.50%	12.66	6.21	6.45	-	-	-	-	-	-	-	-	-	-
Administrative fees	594.12	5.18%	30.76	15.11	15.65	-	-	-	-	-	-	-	-	-	-
Sales of Services	41.80	3.69%	1.54	0.87	0.67	-	-	-	-	-	-	-	-	-	-
Other transaction fees	266.07	24.34%	64.77	10.98	53.80	-	-	-	-	-	-	-	-	-	-
Other Rental of immovable properties	29.72	29.18%	8.67	6.36	2.31	-	-	-	-	-	-	-	-	-	-
<b>Other non tax</b>	<b>312.09</b>	<b>11.03%</b>	<b>34.42</b>	<b>3.43</b>	<b>30.99</b>	-	-	-	-	-	-	-	-	-	-
o.w/ Other exceptional revenues	-	...	10.18	2.39	7.79	-	-	-	-	-	-	-	-	-	-
<b>2. CAPITAL REVENUE</b>	<b>221.20</b>	<b>1.52%</b>	<b>3.36</b>	-	<b>3.36</b>	-	-	-	-	-	-	-	-	-	-
Other financial assets	221.20	1.52%	3.36	-	3.36	-	-	-	-	-	-	-	-	-	-
<b>II. BUDGET EXPENDITURE</b>	<b>29,306.15</b>	<b>10.91%</b>	<b>3,197.06</b>	<b>1,446.32</b>	<b>1,750.74</b>	-	-	-	-	-	-	-	-	-	-
<b>1. CURRENT EXPENDITURE</b>	<b>17,446.84</b>	<b>14.05%</b>	<b>2,450.58</b>	<b>1,030.06</b>	<b>1,420.52</b>	-	-	-	-	-	-	-	-	-	-
<b>a. Wages</b>	<b>7,980.85</b>	<b>14.35%</b>	<b>1,145.45</b>	<b>558.87</b>	<b>586.58</b>	-	-	-	-	-	-	-	-	-	-

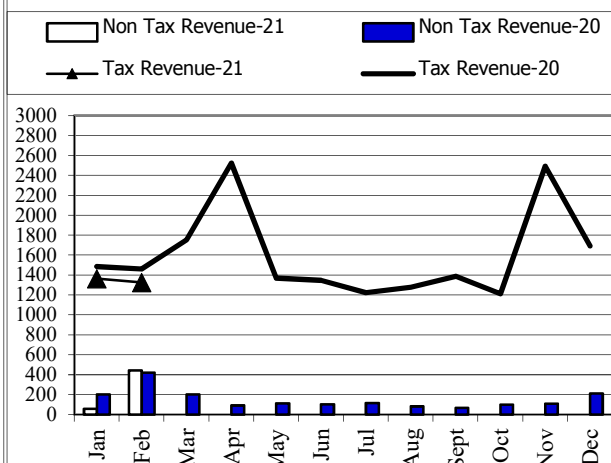
TOFE: BUDGET IMPLEMENTATION FOR 2021															
	2020 C.B.L	Total Act /BL2020	Total Act	Jan-21	Feb-21	Mar-21	Apr-21	May-21	Jun-21	Jul-21	Aug-21	Sep-21	Oct-21	Nov-21	Dec-21
Personnel charges-civil administrative	4,433.17	13.22%	586.16	279.20	306.95	-	-	-	-	-	-	-	-	-	-
o.w/ Diplomatic salary	5.15	0.00%	-	-	-	-	-	-	-	-	-	-	-	-	-
Personnel charges-national defence and security	3,547.68	15.77%	559.30	279.67	279.63	-	-	-	-	-	-	-	-	-	-
<b>b. Non wage</b>	<b>9,465.99</b>	<b>13.79%</b>	<b>1,305.13</b>	<b>471.19</b>	<b>833.94</b>	-	-	-	-	-	-	-	-	-	-
<b>-Purchases</b>	<b>1,422.55</b>	<b>9.31%</b>	<b>132.48</b>	<b>85.76</b>	<b>46.72</b>	-	-	-	-	-	-	-	-	-	-
Maintenance supplies	240.88	1.50%	3.60	0.02	3.58	-	-	-	-	-	-	-	-	-	-
Administration supplies	203.71	1.26%	2.56	0.04	2.52	-	-	-	-	-	-	-	-	-	-
Food and agricultural products	170.88	19.47%	33.26	-	33.26	-	-	-	-	-	-	-	-	-	-
Clothing and decoration	156.97	0.35%	0.55	-	0.55	-	-	-	-	-	-	-	-	-	-
Small tools, material, furniture and equip.	349.45	25.26%	88.28	85.29	2.99	-	-	-	-	-	-	-	-	-	-
Energy and water	150.96	2.80%	4.22	0.40	3.83	-	-	-	-	-	-	-	-	-	-
Health supplies and equipment	146.55	0.00%	-	-	-	-	-	-	-	-	-	-	-	-	-
Other supplies	3.15	0.00%	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>-Services</b>	<b>1,646.07</b>	<b>2.36%</b>	<b>38.86</b>	<b>0.71</b>	<b>38.15</b>	-	-	-	-	-	-	-	-	-	-
o.w/ -Rentals and charges (furniture)	27.26	28.09%	7.66	0.13	7.53	-	-	-	-	-	-	-	-	-	-
-Maintenance and repairs	944.28	0.51%	4.80	-	4.80	-	-	-	-	-	-	-	-	-	-
<b>-Financial charges</b>	<b>621.36</b>	<b>20.44%</b>	<b>126.98</b>	8.94	118.04	-	-	-	-	-	-	-	-	-	-
-Interests on external debt	621.36	20.34%	126.40	8.94	117.47	-	-	-	-	-	-	-	-	-	-
<b>-Social Benefit</b>	<b>2,321.56</b>	<b>9.41%</b>	<b>218.36</b>	<b>103.24</b>	<b>115.13</b>	-	-	-	-	-	-	-	-	-	-
o.w/- Social Security Benefits	1,137.31	16.85%	191.68	90.63	101.04	-	-	-	-	-	-	-	-	-	-
-Social Assistance to citizens	969.04	1.91%	18.51	9.35	9.15	-	-	-	-	-	-	-	-	-	-
-Social Assistance to social and cultural entities	147.90	5.45%	8.05	3.23	4.83	-	-	-	-	-	-	-	-	-	-
-Other social benefits	13.66	0.00%	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>-Grants</b>	<b>2,608.97</b>	<b>26.66%</b>	<b>695.45</b>	258.20	437.24	-	-	-	-	-	-	-	-	-	-
<b>-Other non wage</b>	<b>845.48</b>	<b>11.00%</b>	<b>93.00</b>	14.35	78.65	-	-	-	-	-	-	-	-	-	-
o.w/ -Unanticipated Expense(Reserve)	697.00	0.00%	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>2. CAPITAL</b>	<b>11,859.31</b>	<b>6.29%</b>	<b>746.48</b>	<b>416.27</b>	<b>330.22</b>	-	-	-	-	-	-	-	-	-	-
<b>Domestic Financing</b>	<b>6,393.66</b>	<b>2.37%</b>	<b>151.28</b>	<b>20.48</b>	<b>130.80</b>	-	-	-	-	-	-	-	-	-	-
Tangible fixed assets and land	6,393.66	2.37%	151.28	20.48	130.80	-	-	-	-	-	-	-	-	-	-
<b>External assistance (Project)</b>	<b>5,465.65</b>	<b>10.89%</b>	<b>595.20</b>	<b>395.79</b>	<b>199.42</b>	-	-	-	-	-	-	-	-	-	-
<b>CURRENT DEF/SURPL.comt (I.I-II.I)</b>	<b>2,259.14</b>	<b>32.55%</b>	<b>735.35</b>	<b>388.23</b>	<b>347.12</b>	-	-	-	-	-	-	-	-	-	-
<b>OVERALL DEF/SURPL.comt (I-II)</b>	<b>(9,378.96)</b>	<b>...</b>	<b>(7.77)</b>	<b>(28.04)</b>	<b>20.27</b>	-	-	-	-	-	-	-	-	-	-
<b>CURRENT DEF/SURPL.cash(comt.+3)</b>	<b>2,259.14</b>	<b>32.55%</b>	<b>735.35</b>	<b>388.23</b>	<b>347.12</b>	-	-	-	-	-	-	-	-	-	-
<b>OVERALL DEF/SURPL.cash (com.+3)</b>	<b>(9,378.96)</b>	<b>...</b>	<b>(7.77)</b>	<b>(28.04)</b>	<b>20.27</b>	-	-	-	-	-	-	-	-	-	-
<b>III. FINANCING</b>	<b>9,378.96</b>	<b>0.08%</b>	<b>7.77</b>	<b>28.04</b>	<b>(20.27)</b>	-	-	-	-	-	-	-	-	-	-
<b>1. FOREIGN FINANCING</b>	<b>5,137.96</b>	<b>5.99%</b>	<b>307.71</b>	<b>360.27</b>	<b>(52.56)</b>	-	-	-	-	-	-	-	-	-	-
<b>a. Budget support</b>	<b>857.50</b>	<b>0.00%</b>	<b>-</b>	<b>-</b>	<b>-</b>	-	-	-	-	-	-	-	-	-	-
<b>-Grants-budget support</b>	<b>100.00</b>	<b>0.00%</b>	<b>-</b>	<b>-</b>	<b>-</b>	-	-	-	-	-	-	-	-	-	-

TOFE: BUDGET IMPLEMENTATION FOR 2021															
	2020 C.B.L.	Total Act /BL2020	Total Act	Jan-21	Feb-21	Mar-21	Apr-21	May-21	Jun-21	Jul-21	Aug-21	Sep-21	Oct-21	Nov-21	Dec-21
Capital Support	100.00	0.00%	-	-	-	-	-	-	-	-	-	-	-	-	-
Bilateral grant for investment expense	100.00	0.00%	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>-Debt and related liabilities-budget support</b>	757.50	0.00%	-	-	-	-	-	-	-	-	-	-	-	-	-
Foreign borrowing	757.50	0.00%	-	-	-	-	-	-	-	-	-	-	-	-	-
Foreign borrowings from multilateral agencies	757.50	0.00%	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>b. Project aid</b>	<b>5,465.65</b>	<b>10.63%</b>	<b>581.02</b>	<b>382.43</b>	<b>198.59</b>	-	-	-	-	-	-	-	-	-	-
<b>Spent</b>	<b>5,465.65</b>	<b>10.89%</b>	<b>595.20</b>	<b>395.79</b>	<b>199.42</b>	-	-	-	-	-	-	-	-	-	-
<b>-Grants</b>	<b>862.45</b>	<b>16.67%</b>	<b>143.74</b>	<b>71.87</b>	<b>71.87</b>	-	-	-	-	-	-	-	-	-	-
Bilateral grant for investment expense	862.45	16.67%	143.74	71.87	71.87	-	-	-	-	-	-	-	-	-	-
<b>-Debt and related liabilities</b>	<b>4,603.20</b>	<b>9.81%</b>	<b>451.46</b>	<b>323.91</b>	<b>127.55</b>	-	-	-	-	-	-	-	-	-	-
Foreign borrowing	4,603.20	9.81%	451.46	323.91	127.55	-	-	-	-	-	-	-	-	-	-
Foreign borrowings from multilateral agencies	1,841.28	7.95%	146.37	72.77	73.60	-	-	-	-	-	-	-	-	-	-
Foreign borrowings from bilateral agencies	2,761.92	11.05%	305.09	251.14	53.95	-	-	-	-	-	-	-	-	-	-
<b>Pending</b>		...	<b>(14.19)</b>	<b>(13.36)</b>	<b>(0.83)</b>	-	-	-	-	-	-	-	-	-	-
<b>c. Amortization on external debts</b>	<b>(1,185.19)</b>	...	<b>(273.31)</b>	<b>(22.16)</b>	<b>(251.15)</b>	-	-	-	-	-	-	-	-	-	-
<b>2. DOMESTIC FINANCING</b>	<b>700.00</b>	<b>-11.82%</b>	<b>(82.72)</b>	<b>(115.46)</b>	<b>32.74</b>	-	-	-	-	-	-	-	-	-	-
<b>a. Net bank financing (monetary suvey)</b>	<b>700.00</b>	<b>-11.82%</b>	<b>(82.72)</b>	<b>(115.46)</b>	<b>32.74</b>	-	-	-	-	-	-	-	-	-	-
- Government's deposits	700.00	-11.82%	(82.72)	(115.46)	32.74	-	-	-	-	-	-	-	-	-	-
<b>3. OUTSTANDING OPERATIONS</b>		...	<b>(217.21)</b>	<b>(216.77)</b>	<b>(0.44)</b>	-	-	-	-	-	-	-	-	-	-
Error		...	(0.00)	(0.00)	(0.00)	-	-	-	-	-	-	-	-	-	-
Exchange rate (R/\$)		...		4,065	4,069	-	-	-	-	-	-	-	-	-	-
Provincial revenue	<b>1,277.06</b>	<b>35.67%</b>	<b>455.54</b>	<b>114.01</b>	<b>341.52</b>	-	-	-	-	-	-	-	-	-	-
o.w. provincial tax revenue	1,050.32	16.40%	172.26	109.53	62.73	-	-	-	-	-	-	-	-	-	-
o.w. prov. non-tax revenue	213.93	8.79%	18.81	4.48	14.33	-	-	-	-	-	-	-	-	-	-
o.w. prov. Transfer from central	12.81	2065.04%	264.46	-	264.46	-	-	-	-	-	-	-	-	-	-
Provincial expenditure	<b>1,559.62</b>	<b>20.67%</b>	<b>322.44</b>	<b>13.93</b>	<b>308.51</b>	-	-	-	-	-	-	-	-	-	-
o.w. wage and salary	640.54	6.58%	42.16	6.41	35.75	-	-	-	-	-	-	-	-	-	-
o.w. non-wage	837.36	29.80%	249.50	7.52	241.98	-	-	-	-	-	-	-	-	-	-
o.w. investment	81.72	37.66%	30.78	-	30.78	-	-	-	-	-	-	-	-	-	-
Contribution from casino and Lottery	201.23	0.20%	0.40	0.40	-	-	-	-	-	-	-	-	-	-	-

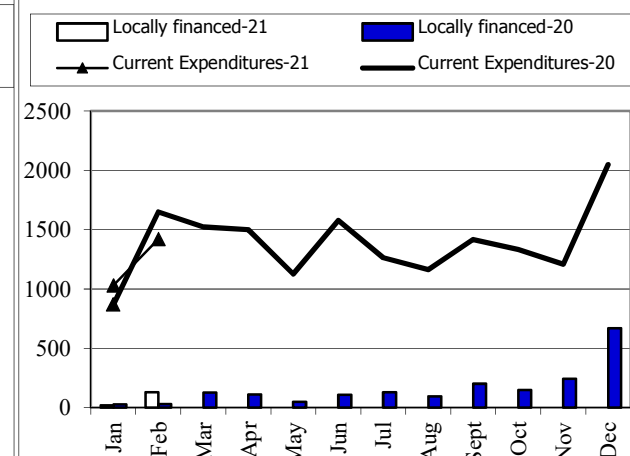
## Revenue and Trade Related Tax 2020-2021



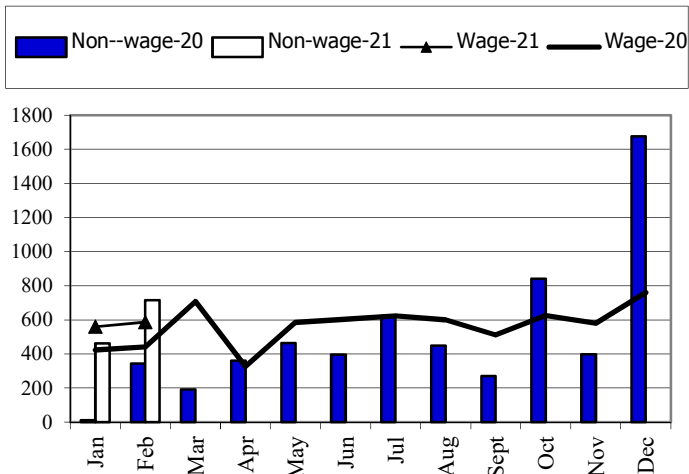
## Tax and Non Tax Revenue 2020-2021



## Current Expenditures and Domestic Financing 2020-2021

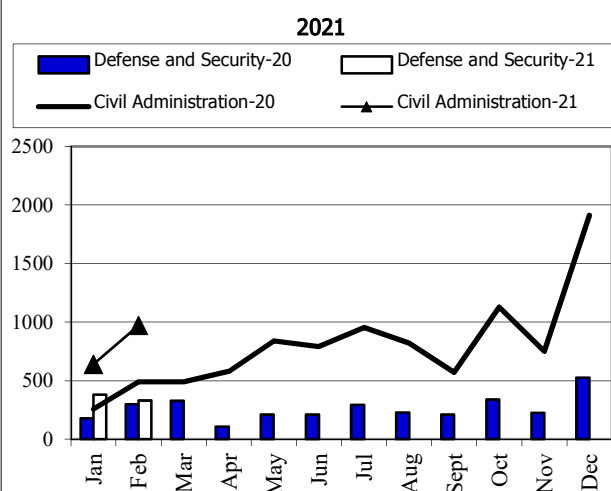


## Wage and Non-wage 2020-2021

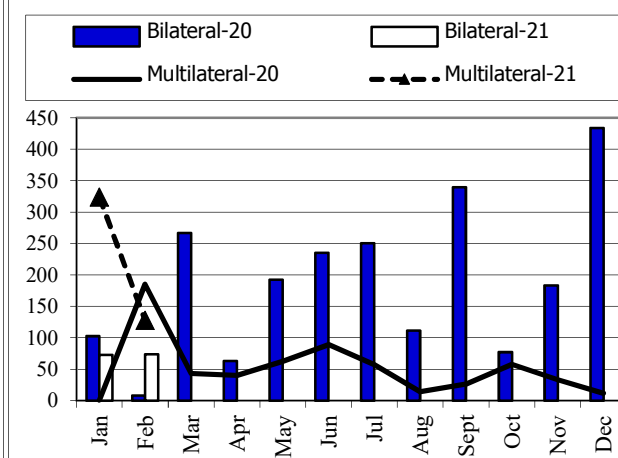


Source: MEF

## Defense and Security and Civil Administrative Expenditure 2020-2021



## Multilateral and Bilateral Disbursements 2020-2021



CURRENT BUDGET EXPENDITURE BY MINISTRY 2021															
	2021 C.B.L.	Total Act /BL2021	Total Act	Jan-21	Feb-21	Mar-21	Apr-21	May-21	Jun-21	Jul-21	Aug-21	Sep-21	Oct-21	Nov-21	Dec-21
<b>Total Current Expenditures</b>	<b>17,446,841</b>	<b>14.05%</b>	<b>2,450,578</b>	<b>1,030,056</b>	<b>1,420,521</b>										
<b>I. General Administration</b>	<b>1,815,921</b>	<b>16.29%</b>	<b>295,895</b>	<b>114,801</b>	<b>181,094</b>										
01. Royal Palace	82,393	13.49%	11,112	4,559	6,553										
02. National Assembly	162,699	21.92%	35,667	24,147	11,520										
03. Senate	76,052	30.92%	23,514	11,531	11,983										
04. Counstitutional Council	12,920	29.51%	3,813	2,849	964										
05.1 Council of Minister	397,101	12.30%	48,846	32,061	16,785										
05.4 CDC	13,691	1.58%	217	92	125										
07.2 Interior-Administration	38,878	9.40%	3,653	1,683	1,970										
08. Relations Assembly and Inspections	161,425	11.86%	19,141	1,152	17,989										
09. Foreign Affairs and Int'l Cooperation	468,559	25.91%	121,416	24,330	97,087										
10. Economy and Finance	92,784	8.94%	8,298	3,574	4,724										
14. Planning	109,926	6.48%	7,119	3,199	3,920										
28. Urbanization and Construction	87,422	3.25%	2,842	1,177	1,665										
30. National Election Committee	12,948	10.44%	1,351.65	676	676										
31. National Audit Authority	42,549	10.93%	4,652	2,071	2,581										
33.1 Anti-corruption Authority	56,574	7.52%	4,253	1,701	2,552										
34. Public Function	4,715,869	15.36%	724,403	386,391	338,012										
<b>II. Defense and Security</b>	<b>2,565,862</b>	<b>14.88%</b>	<b>381,866</b>	<b>179,501</b>	<b>202,365</b>										
06. National Defense	1,686,858	17.02%	287,092	185,457	101,635										
07.1 Interior - Public Security	298,407	14.74%	43,994	16,923	27,072										
26. Justice	164,742	6.95%	11,451	4,510	6,941										
<b>III. Social Administrative</b>	<b>6,048,675</b>	<b>10.48%</b>	<b>633,990</b>	<b>302,168</b>	<b>331,822</b>										
11. Information	80,558	10.67%	8,596	3,165	5,431										
12. Public Health	1,030,290	6.26%	64,507	56,035	8,472										
16. Education, Youth and Sport	3,024,413	10.55%	319,118	131,641	187,477										
18. Culture and Fine-Arts	165,056	5.09%	8,406	3,777	4,629										
19. Environment	85,498	9.61%	8,212	2,848	5,364										
21. Social Affair & Veteran	1,287,695	15.49%	199,475	94,332	105,143										
23. Public Worship and Religion	66,270	7.29%	4,828	1,970	2,858										
24. Woman Affairs	44,538	7.50%	3,338	1,627	1,712										
32. Labour and Vocational Training	264,357	6.62%	17,509	6,772	10,737										
<b>IV. Economy Administrative</b>	<b>1,459,755</b>	<b>5.06%</b>	<b>73,835</b>	<b>27,703</b>	<b>46,132</b>										
05.3 Civil Aviation Secretariate	49,555	5.34%	2,644	1,344	1,300										
13. Industry, Mines and Energy	54,808	6.12%	3,355	1,328	2,027										
15. Commerce	123,743	5.14%	6,355	2,833	3,522										
17. Agriculture, Forestry and Fishery	261,553	7.44%	19,464	7,738	11,726										
20. Rural Development	184,355	3.70%	6,828	2,231	4,597										
22. Posts and Telecommunications	77,655	5.35%	4,154	1,890	2,264										
25. Public Works and Transport	408,326	3.36%	13,733	4,945	8,788										
27. Tourism	84,175	6.55%	5,510	1,718	3,792										
29. Water Resources and Meteorology	158,619	5.06%	8,033	2,060	5,973										
35. Industry and Handicrafts	56,966	6.60%	3,760	1,615	2,144										
<b>V. Miscellaneous</b>	<b>3,406,621</b>	<b>21.21%</b>	<b>722,454</b>	<b>198,993</b>	<b>523,461</b>										
99.Unexpect Expenditure	3,406,621	21.21%	722,454	198,993	523,461										

## **NOTE**



TOFE report was issued based on temporary data as following:

1. Data on Revenue at National level was Updated on 15 March, 2021
2. Data on Expenditure at National Level was Updated on 16 March, 2021
3. Data on Loan and Grant of multilateral and bilateral was Updated on 15 March, 2021
4. Financial Operation Data (Credit Bank) was Updated on 04 March, 2021

TOFE report will be updated in the next released.

