



ព្រះរាជាណាចក្រកម្ពុជា  
ជាតិ សាសនា ព្រះមហាក្សត្រ  
KINGDOM OF CAMBODIA  
Nation Religion King

ក្រសួងសេដ្ឋកិច្ច និង ហិរញ្ញវត្ថុ

MINISTRY OF ECONOMY AND FINANCE

N°.....MEF/.....

# State Budget Implementation

April, 2021

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

In response to the protracted impact of the February 20 community event, the Royal Government has promptly initiated a series of timely interventions, such as administrative, health, and fiscal measures, to mitigate the repercussions on social, economic development, and people's livelihoods. Consequently, numerous fiscal measures are initiated such as additional measures to address the impact of the Covid-19 crisis (round 8), execute proactive targeted spending and cost efficiency for budgetary central government expenditure, and implement a post-lockdown cash social assistance program, which will be reflected in the budget implementation.

**The implementation of the Budgetary Central Government's (BCG) total domestic revenue as of April 2021 achieved 37.54% of the budget law.** As of April 2021, the accumulated total domestic revenue reached 7,481.65 billion riels, a decrease of 8.71% compared to the performance in 2020. In April 2021, the total domestic revenue achieved 2,353.91 billion riels or equivalent to 11.81% of the budget law, of which tax revenue and non-tax revenue were 13.21% and 1.44%, respectively. Meanwhile, compared to April 2020, the total domestic revenue decreased by 11.38%, of which tax revenue declined by 8.28%. Overall, the prolongation of the Covid-19 pandemic, particularly, the February 20 community event, has put pressure on the 2021 revenue collection target.

**The total expenditure performance of the BCG in the first four months of 2021 was slightly lower than the projected, reaching 24.31% of the budget law or decrease by 1.86% compared to 2020.** The implementation of total expenditure as of April 2021 reached 7,124.30 billion riels, in line as the average implementation in the last three years compared to the budget law. In April 2021, the BCG has executed the total expenditure of 1,330.59 billion riels, equivalent to 4.54% of the budget law. Compared to April 2020, the current expenditure on defense and security increased by 44.63% while the civil administration decreased by 37.89%. Expenditure implementation in 2021 is at a manageable pace by minimizing unnecessary expenditures and shifting the priority to further combat the consequences of the Covid-19 pandemic.

**Amid the COVID-19 pandemic, the implementation of the BCG financing has reached as planned in the budget law, especially the disbursement of bilateral loans for budget support.** As of April 2021, the implementation of total foreign financing has reached 1,521.80 billion riels or 29.62% of the budget law, while government deposit has increased by 136.89 billion riels.

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## TOFE : BUDGET EXECUTION OF 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>37.54%</b>	<b>7,481.65</b>	<b>1,418.28</b>	<b>1,777.24</b>	<b>1,932.21</b>	<b>2,353.91</b>	-	-	-	-	-	-	-	-
<b>I.CURRENT REVENUE</b>	<b>19,705.98</b>	<b>37.82%</b>	<b>7,453.27</b>	<b>1,418.28</b>	<b>1,773.88</b>	<b>1,915.07</b>	<b>2,346.04</b>	-	-	-	-	-	-	-	-
<b>a. TAX REVENUE</b>	<b>17,520.00</b>	<b>38.94%</b>	<b>6,822.09</b>	<b>1,362.93</b>	<b>1,325.63</b>	<b>1,819.01</b>	<b>2,314.52</b>	-	-	-	-	-	-	-	-
<b>Domestic tax revenue</b>	<b>15,224.60</b>	<b>40.49%</b>	<b>6,164.23</b>	<b>1,203.41</b>	<b>1,172.48</b>	<b>1,580.50</b>	<b>2,207.84</b>	-	-	-	-	-	-	-	-
Direct Tax (income tax, profits tax)	4,304.00	67.50%	2,905.23	373.60	304.19	542.63	1,684.81	-	-	-	-	-	-	-	-
Indirect Tax	10,920.60	29.84%	3,259.00	829.80	868.30	1,037.87	523.03	-	-	-	-	-	-	-	-
o.w/ - Excise Tax on specific goods	870.00	33.48%	291.24	69.15	89.21	87.94	44.95	-	-	-	-	-	-	-	-
o.w/ -Special Excise Tax(petroleum,others)	3,563.80	30.48%	1,086.24	272.78	283.07	367.11	163.27	-	-	-	-	-	-	-	-
o.w/ - Excise Tax on specific services	75.00	11.20%	8.40	6.08	0.60	0.53	1.19	-	-	-	-	-	-	-	-
Other tax revenues	135.00	35.42%	47.81	12.31	13.84	12.45	9.22	-	-	-	-	-	-	-	-
<b>Taxes on international trade</b>	<b>2,295.40</b>	<b>28.66%</b>	<b>657.87</b>	<b>159.53</b>	<b>153.15</b>	<b>238.51</b>	<b>106.68</b>	-	-	-	-	-	-	-	-
Taxes and duties on imports	2,283.70	28.73%	644.84	156.89	150.79	233.60	103.56	-	-	-	-	-	-	-	-
April, 2021	1,546.60	28.73%	444.41	112.87	113.51	142.27	75.76	-	-	-	-	-	-	-	-
-Customs duties on petroleum products	331.00	22.80%	75.48	17.74	14.13	30.89	12.72	-	-	-	-	-	-	-	-
-Additional tax on oil product - Road maintenance	361.00	29.70%	107.20	22.93	17.08	54.76	12.42	-	-	-	-	-	-	-	-
-others	45.10	39.36%	17.75	3.35	6.06	5.68	2.66	-	-	-	-	-	-	-	-
Taxes and duties on exports	11.70	111.32%	13.02	2.64	2.35	4.92	3.12	-	-	-	-	-	-	-	-
o.w/-Tax on timber exports	4.50	96.83%	4.36	1.00	0.80	1.38	1.17	-	-	-	-	-	-	-	-
-Tax on rubber exports	2.70	193.27%	5.22	0.81	0.98	2.58	0.84	-	-	-	-	-	-	-	-
-Tax on export of agricultural products	4.30	79.29%	3.41	0.80	0.56	0.94	1.10	-	-	-	-	-	-	-	-
<b>b. NON TAX REVENUE</b>	<b>2,185.98</b>	<b>28.87%</b>	<b>631.18</b>	<b>55.35</b>	<b>448.26</b>	<b>96.05</b>	<b>31.52</b>	-	-	-	-	-	-	-	-
<b>State Property Revenue</b>	<b>205.08</b>	<b>156.58%</b>	<b>321.12</b>	<b>11.97</b>	<b>294.14</b>	<b>6.02</b>	<b>9.00</b>	-	-	-	-	-	-	-	-
Concession and rental land	185.14	17.47%	32.34	11.96780	5.36	6.02	9.00	-	-	-	-	-	-	-	-
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>14.31%</b>	<b>238.74</b>	<b>39.96</b>	<b>123.09</b>	<b>69.22</b>	<b>6.46</b>	-	-	-	-	-	-	-	-
Income of administrative public enterprises -operational services (for profit)	627.07	10.23%	64.15	0.43	38.65	24.86	0.22	-	-	-	-	-	-	-	-
Sales of Property of Public Administration	110.03	26.52%	29.18	6.21	6.50	14.78	1.69	-	-	-	-	-	-	-	-
Administrative fees	594.12	9.03%	53.63	15.11	15.76	19.09	3.67	-	-	-	-	-	-	-	-
Sales of Services	41.80	8.28%	3.46	0.87	0.94	1.39	0.26	-	-	-	-	-	-	-	-
Other transaction fees	266.07	28.58%	76.04	10.98	58.75	6.25	0.07	-	-	-	-	-	-	-	-
Other Rental of immovable properties	29.72	41.32%	12.28	6.36	2.50	2.85	0.57	-	-	-	-	-	-	-	-
<b>Other non tax</b>	<b>312.09</b>	<b>22.85%</b>	<b>71.32</b>	<b>3.43</b>	<b>31.03</b>	<b>20.81</b>	<b>16.06</b>	-	-	-	-	-	-	-	-
o.w/ Other exceptional revenues	-	...	18.75	2.39	7.79	8.57	-	-	-	-	-	-	-	-	-
<b>2. CAPITAL REVENUE</b>	<b>221.20</b>	<b>12.83%</b>	<b>28.37</b>	-	<b>3.36</b>	<b>17.15</b>	<b>7.87</b>	-	-	-	-	-	-	-	-
Other financial assets	221.20	12.83%	28.37	-	3.36	17.15	7.87	-	-	-	-	-	-	-	-
<b>II. BUDGET EXPENDITURE</b>	<b>29,306.15</b>	<b>24.31%</b>	<b>7,124.30</b>	<b>1,453.79</b>	<b>1,753.35</b>	<b>2,586.56</b>	<b>1,330.59</b>	-	-	-	-	-	-	-	-

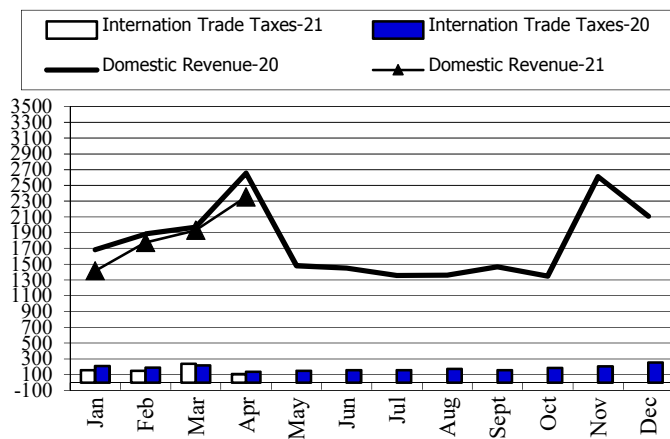
## TOFE : BUDGET EXECUTION OF 2021

	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>1. CURRENT EXPENDITURE</b>	<b>17,446.84</b>	<b>26.86%</b>	<b>4,685.82</b>	<b>1,037.43</b>	<b>1,422.65</b>	<b>1,108.53</b>	<b>1,117.20</b>	-	-	-	-	-	-	-	-
<b>a. Wages</b>	<b>7,980.85</b>	<b>30.44%</b>	<b>2,429.08</b>	<b>566.01</b>	<b>586.77</b>	<b>662.50</b>	<b>613.80</b>	-	-	-	-	-	-	-	-
Personnel charges-civil administrative	4,433.17	29.36%	1,301.67	286.34	307.14	377.91	330.28	-	-	-	-	-	-	-	-
o.w/ Diplomatic salary	5.15	48.86%	2.52	1.39	-	1.12	-	-	-	-	-	-	-	-	-
Personnel charges-national defence and security	3,547.68	31.78%	1,127.41	279.67	279.63	284.59	283.53	-	-	-	-	-	-	-	-
<b>b. Non wage</b>	<b>9,465.99</b>	<b>23.84%</b>	<b>2,256.74</b>	<b>471.42</b>	<b>835.89</b>	<b>446.04</b>	<b>503.39</b>	-	-	-	-	-	-	-	-
<b>-Purchases</b>	<b>1,422.55</b>	<b>15.36%</b>	<b>218.49</b>	<b>85.77</b>	<b>46.86</b>	<b>33.66</b>	<b>52.21</b>	-	-	-	-	-	-	-	-
Maintenance supplies	240.88	5.35%	12.89	0.02	3.63	2.63	6.59	-	-	-	-	-	-	-	-
Administration supplies	203.71	6.92%	14.09	0.04	2.54	5.71	5.79	-	-	-	-	-	-	-	-
Food and agricultural products	170.88	39.67%	67.80	-	33.26	9.45	25.08	-	-	-	-	-	-	-	-
Clothing and decoration	156.97	1.72%	2.70	-	0.55	0.48	1.68	-	-	-	-	-	-	-	-
Small tools, material, furniture and equip.	349.45	31.12%	108.75	85.29	2.99	9.56	10.91	-	-	-	-	-	-	-	-
Energy and water	150.96	8.12%	12.26	0.41	3.88	5.82	2.15	-	-	-	-	-	-	-	-
Health supplies and equipment	146.55	0.00%	-	-	-	-	-	-	-	-	-	-	-	-	-
Other supplies	3.15	0.00%	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>-Services</b>	<b>1,646.07</b>	<b>7.54%</b>	<b>124.05</b>	<b>0.74</b>	<b>40.26</b>	<b>36.15</b>	<b>46.89</b>	-	-	-	-	-	-	-	-
o.w/ -Rentals and charges (furniture)	27.26	49.02%	13.37	0.13	9.40	3.50	0.34	-	-	-	-	-	-	-	-
-Maintenance and repairs	944.28	4.07%	38.44	-	4.81	12.99	20.64	-	-	-	-	-	-	-	-
<b>-Financial charges</b>	<b>621.36</b>	<b>31.16%</b>	<b>193.59</b>	8.94	118.04	61.62	4.99	-	-	-	-	-	-	-	-
-Interests on external debt	621.36	27.43%	170.43	8.94	117.47	39.03	4.99	-	-	-	-	-	-	-	-
<b>-Social Benefit</b>	<b>2,321.56</b>	<b>24.74%</b>	<b>574.31</b>	<b>103.42</b>	<b>114.83</b>	<b>240.70</b>	<b>115.36</b>	-	-	-	-	-	-	-	-
o.w/- Social Security Benefits	1,137.31	34.24%	389.37	90.63	101.04	158.63	39.06	-	-	-	-	-	-	-	-
-Social Assistance to citizens	969.04	16.45%	159.36	9.54	8.85	75.32	65.65	-	-	-	-	-	-	-	-
-Social Assistance to social and cultural entities	147.90	17.08%	25.26	3.23	4.83	6.64	10.57	-	-	-	-	-	-	-	-
-Other social benefits	13.66	0.00%	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>-Grants</b>	<b>2,608.97</b>	<b>38.82%</b>	<b>1,012.90</b>	258.20	437.24	49.42	268.04	-	-	-	-	-	-	-	-
<b>-Other non wage</b>	<b>845.48</b>	<b>15.78%</b>	<b>133.41</b>	14.35	78.65	24.50	15.91	-	-	-	-	-	-	-	-
o.w/ -Unanticipated Expense(Reserve)	697.00	0.00%	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>2. CAPITAL</b>	<b>11,859.31</b>	<b>20.56%</b>	<b>2,438.48</b>	<b>416.36</b>	<b>330.70</b>	<b>1,478.03</b>	<b>213.39</b>	-	-	-	-	-	-	-	-
<b>Domestic Financing</b>	<b>6,393.66</b>	<b>22.30%</b>	<b>1,426.00</b>	<b>20.48</b>	<b>130.80</b>	<b>1,229.18</b>	<b>45.54</b>	-	-	-	-	-	-	-	-
Tangible fixed assets and land	6,393.66	22.27%	1,423.56	20.48	130.80	1,226.74	45.54	-	-	-	-	-	-	-	-
Investments	-	...	2.44	-	-	2.44	-	-	-	-	-	-	-	-	-
<b>External assistance (Project)</b>	<b>5,465.65</b>	<b>18.52%</b>	<b>1,012.48</b>	<b>395.88</b>	<b>199.91</b>	<b>248.85</b>	<b>167.84</b>	-	-	-	-	-	-	-	-
<b>CURRENT DEF/SURPL.comt (I-I-II.1)</b>	<b>2,259.14</b>	<b>122.50%</b>	<b>2,767.45</b>	<b>380.85</b>	<b>351.23</b>	<b>806.53</b>	<b>1,228.84</b>	-	-	-	-	-	-	-	-
<b>OVERALL DEF/SURPL.comt (I-II)</b>	<b>(9,378.96)</b>	...	<b>357.35</b>	<b>(35.51)</b>	<b>23.89</b>	<b>(654.35)</b>	<b>1,023.32</b>	-	-	-	-	-	-	-	-
<b>CURRENT DEF/SURPL.cash(comt.+3)</b>	<b>2,259.14</b>	<b>122.50%</b>	<b>2,767.45</b>	<b>380.85</b>	<b>351.23</b>	<b>806.53</b>	<b>1,228.84</b>	-	-	-	-	-	-	-	-

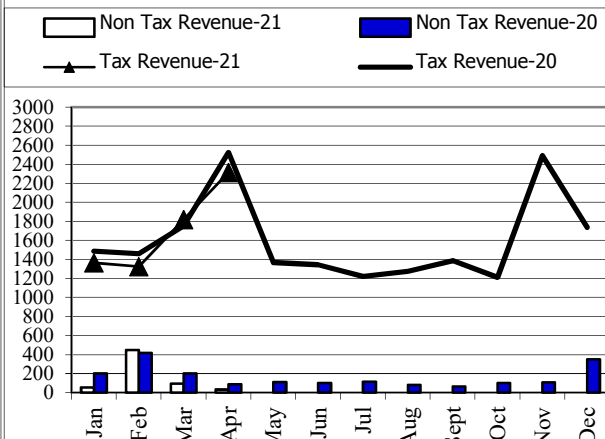
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OVERALL DEF/SURPL.cash (com.+3)	(9,378.96)	...	357.35	(35.51)	23.89	(654.35)	1,023.32	-	-	-	-	-	-	-	-
III. FINANCING	9,378.96	-3.81%	(357.35)	35.51	(23.89)	654.35	(1,023.32)	-	-	-	-	-	-	-	-
1. FOREIGN FINANCING	5,137.96	29.62%	1,521.80	360.36	915.75	104.55	141.13	-	-	-	-	-	-	-	-
a. Budget support	857.50	112.87%	967.83	-	967.83	-	-	-	-	-	-	-	-	-	-
-Grants-budget support	100.00	3.05%	3.05	-	3.05	-	-	-	-	-	-	-	-	-	-
Capital Support	100.00	3.05%	3.05	-	3.05	-	-	-	-	-	-	-	-	-	-
Bilateral grant for investment expense	100.00	3.05%	3.05	-	3.05	-	-	-	-	-	-	-	-	-	-
-Debt and related liabilities-budget support	757.50	127.36%	964.77	-	964.77	-	-	-	-	-	-	-	-	-	-
Foreign borrowing	757.50	127.36%	964.77	-	964.77	-	-	-	-	-	-	-	-	-	-
Foreign borrowings from multilateral agencies	757.50	127.36%	964.77	-	964.77	-	-	-	-	-	-	-	-	-	-
b. Project aid	5,465.65	18.17%	992.98	382.52	199.07	248.55	162.84	-	-	-	-	-	-	-	-
Spent	5,465.65	18.52%	1,012.48	395.88	199.91	248.85	167.84	-	-	-	-	-	-	-	-
-Grants	862.45	33.33%	287.48	71.87	71.87	71.87	71.87	-	-	-	-	-	-	-	-
Bilateral grant for investment expense	862.45	33.33%	287.48	71.87	71.87	71.87	71.87	-	-	-	-	-	-	-	-
-Debt and related liabilities	4,603.20	15.75%	724.99	324.01	128.03	176.98	95.97	-	-	-	-	-	-	-	-
Foreign borrowing	4,603.20	15.75%	724.99	324.01	128.03	176.98	95.97	-	-	-	-	-	-	-	-
Foreign borrowings from multilateral agencies	1,841.28	17.73%	326.54	72.87	74.09	89.80	89.79	-	-	-	-	-	-	-	-
Foreign borrowings from bilateral agencies	2,761.92	14.43%	398.45	251.14	53.95	87.17	6.19	-	-	-	-	-	-	-	-
Pending		...	(19.49)	(13.36)	(0.83)	(0.30)	(5.00)	-	-	-	-	-	-	-	-
c. Amortization on external debts	(1,185.19)	...	(439.02)	(22.16)	(251.15)	(144.00)	(21.71)	-	-	-	-	-	-	-	-
2. DOMESTIC FINANCING	700.00	-19.56%	(136.89)	(115.46)	32.74	(61.84)	7.67	-	-	-	-	-	-	-	-
a. Net bank financing (monetary suvey)	700.00	-19.56%	(136.89)	(115.46)	32.74	(61.84)	7.67	-	-	-	-	-	-	-	-
- Government's deposits	700.00	-19.56%	(136.89)	(115.46)	32.74	(61.84)	7.67	-	-	-	-	-	-	-	-
3. OUTSTANDING OPERATIONS		...	(1,742.26)	(209.39)	(972.38)	611.64	(1,172.12)	-	-	-	-	-	-	-	-
Error		...	0.00	0.00	(0.00)	(0.00)	0.00	-	-	-	-	-	-	-	-
Exchange rate (R/\$)		...		4,065	4,069	4,045	4,048	-	-	-	-	-	-	-	-
Provincial revenue	2,203.58	62.47%	1,376.67	114.03	1,163.65	79.58	19.41	-	-	-	-	-	-	-	-
o.w. provincial tax revenue	1,050.32	27.21%	285.84	109.53	117.01	43.22	16.09	-	-	-	-	-	-	-	-
o.w. prov. non-tax revenue	213.93	14.56%	31.15	4.48	14.33	9.73	2.61	-	-	-	-	-	-	-	-
o.w. prov. Transfer from central	939.33	112.81%	1,059.68	0.01	1,032.32	26.64	0.72	-	-	-	-	-	-	-	-
Provincial expenditure	1,559.62	38.40%	598.87	13.93	317.26	176.66	91.03	-	-	-	-	-	-	-	-
o.w. wage and salary	640.54	23.89%	153.01	6.41	35.75	64.91	45.94	-	-	-	-	-	-	-	-
o.w. non-wage	837.36	48.00%	401.91	7.52	244.93	110.35	39.12	-	-	-	-	-	-	-	-
o.w. investment	81.72	53.79%	43.95	-	36.58	1.40	5.98	-	-	-	-	-	-	-	-
Provincial Balance	643.96	120.78%	777.80	100.10	846.40	(97.08)	(71.62)	-	-	-	-	-	-	-	-
Contribution from casino and Lottery	201.23	1.31%	2.64	0.40	0.44	1.80	-	-	-	-	-	-	-	-	-

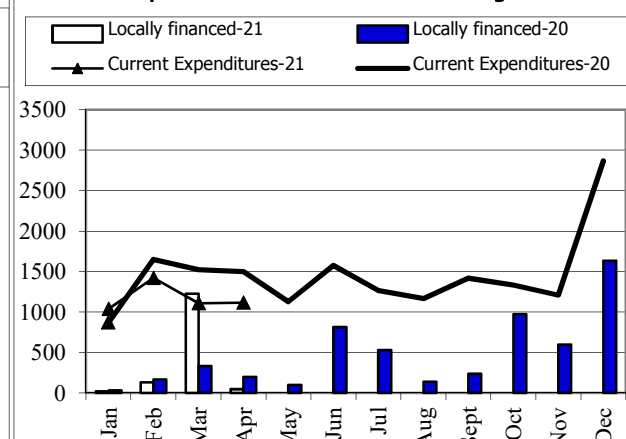
Revenue and Trade Related Tax 2020-2021



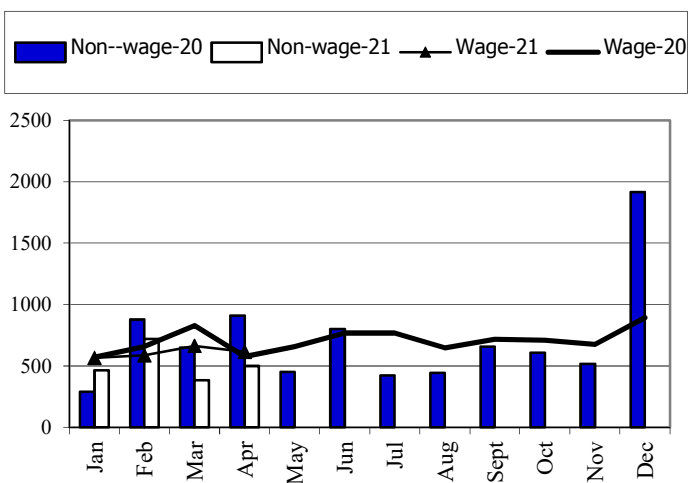
Tax and Non Tax Revenue 2020-2021



Current Expenditures and Domestic Financing 2020-2021

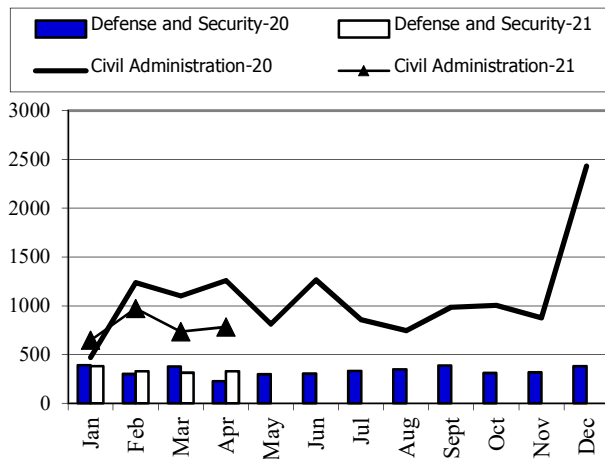


Wage and Non-wage 2020-2021

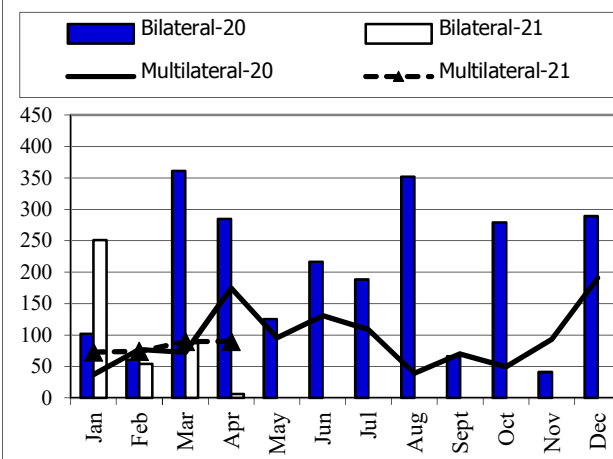


Source: MEF

Defense and Security and Civil Administrative Expenditure 2020-2021



Multilateral and Bilateral Disbursements 2020-2021



### TABLE OF MINISTRY AND INSTITUTION SPENDING OF 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>26.86%</b>	<b>4,685,820</b>	<b>1,037,434</b>	<b>1,422,653</b>	<b>1,108,535</b>	<b>1,117,199</b>								
<b>I. General Administration</b>	<b>1,815,921</b>	<b>32.26%</b>	<b>585,899</b>	<b>121,917</b>	<b>183,109</b>	<b>143,912</b>	<b>136,961</b>								
01. Royal Palace	82,393	30.09%	24,795	4,559	6,553	7,828	5,855								
02. National Assembly	162,699	47.42%	77,158	24,147	11,520	25,748	15,743								
03. Senate	76,052	54.45%	41,409	11,531	11,978	11,681	6,220								
04. Counstitutional Council	12,920	49.78%	6,432	2,849	964	-	2,619								
05.1 Council of Minister	397,101	26.20%	104,027	32,061	16,785	11,777	43,403								
05.4 CDC	13,691	8.57%	1,174	92	125	585	372								
08. Relations Assembly and Inspections	38,878	24.32%	9,456	1,683	1,990	3,036	2,747								
09. Foreign Affairs and Int'l Cooperation	161,425	29.91%	48,285	8,268	19,933	17,428	2,657								
10. Economy and Finance	468,559	43.69%	204,705	24,330	97,095	44,783	38,497								
14. Planning	92,784	20.96%	19,445	3,574	4,738	6,225	4,909								
28. Urbanization and Construction	109,926	14.20%	15,607	3,199	3,938	4,252	4,217								
30. National Election Committee	87,422	7.20%	6,295.10	1,177	1,665	1,770	1,683								
31. National Audit Authority	12,948	20.93%	2,710	676	676	676	682								
33.1 Anti-corruption Authority	42,549	31.52%	13,410	2,071	2,581	4,748	4,010								
34. Public Function	56,574	19.43%	10,992	1,701	2,569	3,375	3,348								
<b>II. Defense and Security</b>	<b>4,715,869</b>	<b>29.30%</b>	<b>1,381,904</b>	<b>386,421</b>	<b>338,029</b>	<b>319,902</b>	<b>337,552</b>								
06. National Defense	2,565,862	30.20%	775,015	179,501	202,365	184,023	209,126								
07.1 Interior - Public Security	1,686,858	29.13%	491,409	185,457	101,635	102,488	101,830								
07.2 Interior-Administration	298,407	30.18%	90,044	16,923	27,072	26,653	19,397								
26. Justice	164,742	15.44%	25,436	4,541	6,958	6,739	7,199								
<b>III. Social Administrative</b>	<b>6,048,675</b>	<b>24.83%</b>	<b>1,501,737</b>	<b>302,386</b>	<b>331,799</b>	<b>515,916</b>	<b>351,636</b>								
11. Information	80,558	30.56%	24,621	3,165	5,445	8,959	7,051								
12. Public Health	1,030,290	17.14%	176,639	56,035	8,180	72,954	39,471								
16. Education, Youth and Sport	3,024,413	24.81%	750,239	131,833	187,676	217,546	213,183								

### TABLE OF MINISTRY AND INSTITUTION SPENDING OF 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
18. Culture and Fine-Arts	165,056	23.72%	39,148	3,777	4,610	23,689	7,072								
19. Environment	85,498	23.80%	20,351	2,865	5,397	6,040	6,050								
21. Social Affair & Veteran	1,287,695	32.85%	422,975	94,332	105,158	167,295	56,190								
23. Public Worship and Religion	66,270	18.87%	12,504	1,970	2,858	3,812	3,863								
24. Woman Affairs	44,538	25.87%	11,523	1,627	1,737	3,236	4,923								
32. Labour and Vocational Training	264,357	16.55%	43,738	6,781	10,737	12,386	13,835								
<b>IV. Economy Administrative</b>	<b>1,459,755</b>	14.20%	<b>207,219</b>	<b>27,716</b>	<b>46,255</b>	<b>66,862</b>	<b>66,385</b>								
05.3 Civil Aviation Secretariate	49,555	11.04%	5,472	1,344	1,300	1,305	1,522								
13. Industry, Mines and Energy	54,808	15.41%	8,444	1,328	2,041	2,523	2,552								
15. Commerce	123,743	18.30%	22,642	2,833	3,522	11,934	4,353								
17. Agriculture, Forestry and Fishery	261,553	20.68%	54,081	7,735	11,724	16,459	18,163								
20. Rural Development	184,355	7.95%	14,653	2,235	4,597	4,439	3,382								
22. Posts and Telecommunications	77,655	13.90%	10,794	1,890	2,266	3,372	3,266								
25. Public Works and Transport	408,326	9.35%	38,179	4,956	8,789	15,754	8,680								
27. Tourism	84,175	23.65%	19,904	1,718	3,814	4,043	10,330								
29. Water Resources and Meteorology	158,619	14.56%	23,096	2,060	5,993	3,910	11,133								
35. Industry and Handicrafts	56,966	17.47%	9,954	1,616	2,210	3,123	3,005								
<b>V. Miscellaneous</b>	<b>3,406,621</b>	29.62%	<b>1,009,061</b>	<b>198,993</b>	<b>523,461</b>	<b>61,942</b>	<b>224,665</b>								
99.Unexpect Expenditure	3,406,621	29.62%	1,009,061	198,993	523,461	61,942	224,665								



## Report preparation Note



The Implementation of State Budget (TOFE) in April 2021 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 11th May, 20201
- 2.The Revenue Data of the Local Government Level (Municiple/ Provincial Level) provided by GDNT and FMIS System, was updated on 11th May, 2021
- 3.The Expenditure Data of the Budgetary Central Government Level (Line Ministries and Line Departments) provided by GDNT and FMIS System, was updated on 11th May, 20201
- 4.The Expenditure Data of the Local Government Level (Municiple/ Provincial Level) provided by GDNT and FMIS System, was updated on 10th May, 2021
- 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 10th May, 20201
- 6.The Trail Balance Report of the Local Government Level (Municiple/ Provincial Level) provided by GDNT and FMIS System, was updated on 10th May, 20201
- 7.The Loan & Grant Data provided by General Department of International Cooperation and Debt Management (GDICDM), was updated on 12th May, 2021
- 8.The Multilateral & Bilateral Data downloaded from DMFAS System of GDICDM, was updated on 13th May, 2021
- 9.The Credit Bank Operations Data provided by National Bank of Cambodia (NBC), was updated on 10th May, 2021.

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

