



ព្រះរាជាណាចក្រកម្ពុជា  
ជាតិ សាសនា ព្រះមហាក្សត្រ  
KINGDOM OF CAMBODIA  
Nation Religion King

ក្រសួងសេដ្ឋកិច្ច និង ហិរញ្ញវត្ថុ

MINISTRY OF ECONOMY AND FINANCE

N°.....MEF/.....

# State Budget Implementation

May, 2021

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

In rebuttal 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 budget implementation.

**The domestic revenue performance of the Budgetary Central Government (BCG) in the first five months of 2021 has accumulated the total of 9,150.49 Billion riels or equivalent to 45.92% of the 2021 budget law, while the revenue performance in the same period of 2020 has achieved only 40.17% of the 2020 budget law.** The prolongation of the Covid-19 pandemic, particularly, the February 20 community event, has put pressure on the 2021 revenue collection target, however, it has started to show signs of improvement, particularly in May 2021, the BCG has achieved the total domestic revenue of 1,667.18, or has increased by 12.51%, Of which, tax revenue and non-tax revenue implemented 8.85% and 5.29% of the 2021 budget law, an increase of 13.39% and 3.40% respectively compared to May 2020.

**The expenditure performance of the BCG in the first five months of 2021 has accumulated the total of 8,979.66 Billion riels, or equivalent to 30.64% of the 2021 budget law. The pace of implementation is fairly similar to the same period of 2020, though the implementation of overall expenditures in 2021 is impeded by community events on February 20.** In fact, the 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. In May 2021, the BCG has executed the total expenditure of 1,848.32 Billion riels or equivalent to 6.31% of the 2021 budget law, which increased significantly by 16.94% compared to May 2020. The increase in the implementation of expenditures in May was due to the implementation of current expenditures on civil administration, which reached 945.19 billion riels, or equivalent to 7.70% of the 2021 budget law.

**Amid the COVID-19 pandemic, the implementation of the BCG financing has achieved as planned in the budget law, especially the disbursement of bilateral loans for budget support.** As of the first five months of this year, the total implementation of foreign financing at the BCG level reached 1,695.41 billion riels or 33% of the 2021 budget law, while the total government deposits amounted to 91.29 billion riels.



## TOFE : BUDGET EXECUTION 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>I. DOMESTIC REVENUE</b>	<b>19,927.19</b>	<b>45.92%</b>	<b>9,150.49</b>	<b>1,418.29</b>	<b>1,777.30</b>	<b>1,927.85</b>	<b>2,359.86</b>	<b>1,667.18</b>	-	-	-	-	-	-	-
<b>1.CURRENT REVENUE</b>	<b>19,705.98</b>	<b>46.29%</b>	<b>9,120.93</b>	<b>1,418.29</b>	<b>1,773.94</b>	<b>1,910.71</b>	<b>2,351.99</b>	<b>1,665.99</b>	-	-	-	-	-	-	-
<b>a. TAX REVENUE</b>	<b>17,520.00</b>	<b>47.79%</b>	<b>8,372.93</b>	<b>1,362.93</b>	<b>1,325.63</b>	<b>1,819.01</b>	<b>2,314.96</b>	<b>1,550.40</b>	-	-	-	-	-	-	-
<b>Domestic tax revenue</b>	<b>15,224.60</b>	<b>49.44%</b>	<b>7,526.44</b>	<b>1,203.41</b>	<b>1,172.48</b>	<b>1,580.50</b>	<b>2,208.38</b>	<b>1,361.67</b>	-	-	-	-	-	-	-
Direct Tax (income tax, profits tax)	4,304.00	77.07%	3,317.17	373.60	304.19	542.63	1,685.08	411.68	-	-	-	-	-	-	-
Indirect Tax	10,920.60	38.54%	4,209.27	829.80	868.30	1,037.87	523.30	950.00	-	-	-	-	-	-	-
o.w/ - Excise Tax on specific goods	870.00	40.94%	356.19	69.15	89.21	87.94	44.95	64.95	-	-	-	-	-	-	-
o.w/ -Special Excise Tax(petroleum,others)	3,563.80	39.23%	1,398.04	272.78	283.07	367.11	163.10	311.98	-	-	-	-	-	-	-
o.w/ - Excise Tax on specific services	75.00	17.43%	13.07	6.08	0.60	0.53	1.19	4.67	-	-	-	-	-	-	-
Other tax revenues	135.00	44.73%	60.38	12.31	13.84	12.45	9.24	12.55	-	-	-	-	-	-	-
<b>Taxes on international trade</b>	<b>2,295.40</b>	<b>36.88%</b>	<b>846.49</b>	<b>159.53</b>	<b>153.15</b>	<b>238.51</b>	<b>106.58</b>	<b>188.72</b>	-	-	-	-	-	-	-
Taxes and duties on imports	2,283.70	37.70%	829.71	156.89	150.79	233.60	103.46	184.97	-	-	-	-	-	-	-
April, 2021	1,546.60	37.70%	583.09	112.87	113.51	142.27	75.66	138.77	-	-	-	-	-	-	-
-Customs duties on petroleum products	331.00	28.39%	93.97	17.74	14.13	30.89	12.72	18.49	-	-	-	-	-	-	-
-Additional tax on oil product - Road maintenance	361.00	36.68%	132.41	22.93	17.08	54.76	12.42	25.21	-	-	-	-	-	-	-
-others	45.10	44.89%	20.25	3.35	6.06	5.68	2.66	2.50	-	-	-	-	-	-	-
Taxes and duties on exports	11.70	143.40%	16.78	2.64	2.35	4.92	3.12	3.75	-	-	-	-	-	-	-
o.w/-Tax on timber exports	4.50	116.46%	5.24	1.00	0.80	1.38	1.17	0.88	-	-	-	-	-	-	-
-Tax on rubber exports	2.70	249.92%	6.75	0.81	0.98	2.58	0.84	1.53	-	-	-	-	-	-	-
-Tax on export of agricultural products	4.30	110.02%	4.73	0.80	0.56	0.94	1.10	1.32	-	-	-	-	-	-	-
<b>b. NON TAX REVENUE</b>	<b>2,185.98</b>	<b>34.22%</b>	<b>747.99</b>	<b>55.35</b>	<b>448.32</b>	<b>91.70</b>	<b>37.03</b>	<b>115.60</b>	-	-	-	-	-	-	-
<b>State Property Revenue</b>	<b>205.08</b>	<b>159.90%</b>	<b>327.92</b>	<b>11.97</b>	<b>294.18</b>	<b>6.65</b>	<b>9.06</b>	<b>6.07</b>	-	-	-	-	-	-	-
Concession and rental land	185.14	21.14%	39.14	11.96780	5.40	6.65	9.06	6.07	-	-	-	-	-	-	-
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>18.54%</b>	<b>309.32</b>	<b>39.96</b>	<b>123.11</b>	<b>64.26</b>	<b>10.49</b>	<b>71.49</b>	-	-	-	-	-	-	-
Income of administrative public enterprises -operational services (for profit)	627.07	15.00%	94.06	0.43	38.65	24.86	0.38	29.74	-	-	-	-	-	-	-
Sales of Property of Public Administration	110.03	35.09%	38.61	6.21	6.50	9.90	2.05	13.96	-	-	-	-	-	-	-
Administrative fees	594.12	13.58%	80.66	15.11	15.77	19.44	4.96	25.38	-	-	-	-	-	-	-
Sales of Services	41.80	7.86%	3.28	0.87	0.94	0.70	0.35	0.42	-	-	-	-	-	-	-
Other transaction fees	266.07	29.57%	78.68	10.98	58.75	6.45	1.27	1.24	-	-	-	-	-	-	-
Other Rental of immovable properties	29.72	47.18%	14.02	6.37	2.50	2.91	1.49	0.75	-	-	-	-	-	-	-
<b>Other non tax</b>	<b>312.09</b>	<b>35.49%</b>	<b>110.75</b>	<b>3.43</b>	<b>31.03</b>	<b>20.79</b>	<b>17.48</b>	<b>38.03</b>	-	-	-	-	-	-	-
o.w/ Other exceptional revenues	-	...	20.99	2.39	7.79	8.57	1.25	0.98	-	-	-	-	-	-	-
<b>2. CAPITAL REVENUE</b>	<b>221.20</b>	<b>13.36%</b>	<b>29.56</b>	-	<b>3.36</b>	<b>17.15</b>	<b>7.87</b>	<b>1.19</b>	-	-	-	-	-	-	-
Other financial assets	221.20	13.36%	29.56	-	3.36	17.15	7.87	1.19	-	-	-	-	-	-	-
<b>II. BUDGET EXPENDITURE</b>	<b>29,306.15</b>	<b>30.64%</b>	<b>8,979.66</b>	<b>1,454.13</b>	<b>1,752.27</b>	<b>2,586.56</b>	<b>1,338.37</b>	<b>1,848.32</b>	-	-	-	-	-	-	-
<b>1. CURRENT EXPENDITURE</b>	<b>17,446.84</b>	<b>34.20%</b>	<b>5,966.71</b>	<b>1,037.43</b>	<b>1,422.65</b>	<b>1,108.53</b>	<b>1,117.20</b>	<b>1,280.89</b>	-	-	-	-	-	-	-

## TOFE : BUDGET EXECUTION OF 2021

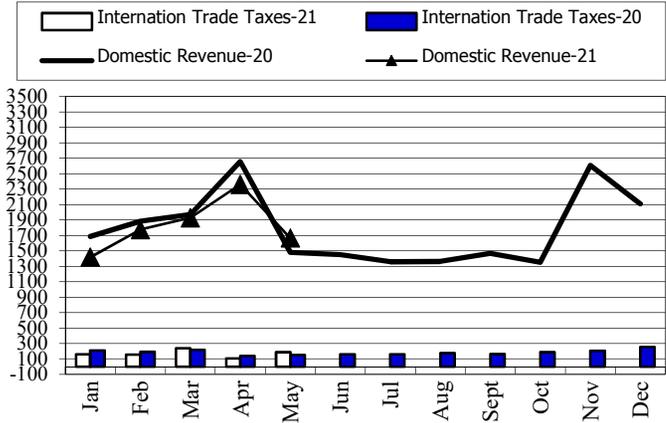
	2021 C.B.L.	Total Act /BL2021	Total Act	Jan-21	Feb-21	Mar-21	Apr-21	May-21	Jun-21	Jul-21	Aug-21	Sep-21	Oct-21	Nov-21	Dec-21
<b>a. Wages</b>	<b>7,980.85</b>	<b>38.08%</b>	<b>3,039.50</b>	<b>566.01</b>	<b>586.77</b>	<b>662.50</b>	<b>613.80</b>	<b>610.42</b>	-	-	-	-	-	-	-
Personnel charges-civil administrative	4,433.17	36.74%	1,628.59	286.34	307.14	377.91	330.28	326.93	-	-	-	-	-	-	-
o.w/ Diplomatic salary	5.15	48.86%	2.52	1.39	-	1.12	-	-	-	-	-	-	-	-	-
Personnel charges-national defence and security	3,547.68	39.77%	1,410.91	279.67	279.63	284.59	283.53	283.50	-	-	-	-	-	-	-
<b>b. Non wage</b>	<b>9,465.99</b>	<b>30.92%</b>	<b>2,927.21</b>	<b>471.42</b>	<b>835.89</b>	<b>446.04</b>	<b>503.39</b>	<b>670.47</b>	-	-	-	-	-	-	-
<b>-Purchases</b>	<b>1,422.55</b>	<b>22.22%</b>	<b>316.07</b>	<b>85.77</b>	<b>46.86</b>	<b>33.66</b>	<b>52.21</b>	<b>97.58</b>	-	-	-	-	-	-	-
Maintenance supplies	240.88	7.50%	18.06	0.02	3.63	2.63	6.59	5.17	-	-	-	-	-	-	-
Administration supplies	203.71	12.88%	26.23	0.04	2.54	5.71	5.79	12.14	-	-	-	-	-	-	-
Food and agricultural products	170.88	45.48%	77.72	-	33.26	9.45	25.08	9.92	-	-	-	-	-	-	-
Clothing and decoration	156.97	3.49%	5.47	-	0.55	0.48	1.68	2.77	-	-	-	-	-	-	-
Small tools, material, furniture and equip.	349.45	37.57%	131.29	85.29	2.99	9.56	10.91	22.53	-	-	-	-	-	-	-
Energy and water	150.96	12.09%	18.25	0.41	3.88	5.82	2.15	5.99	-	-	-	-	-	-	-
Health supplies and equipment	146.55	26.65%	39.06	-	-	-	-	39.06	-	-	-	-	-	-	-
Other supplies	3.15	0.00%	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>-Services</b>	<b>1,646.07</b>	<b>10.30%</b>	<b>169.55</b>	<b>0.74</b>	<b>40.26</b>	<b>36.15</b>	<b>46.89</b>	<b>45.51</b>	-	-	-	-	-	-	-
o.w/ -Rentals and charges (furniture)	27.26	51.02%	13.91	0.13	9.40	3.50	0.34	0.54	-	-	-	-	-	-	-
-Maintenance and repairs	944.28	7.54%	71.24	-	4.81	12.99	20.64	32.81	-	-	-	-	-	-	-
<b>-Financial charges</b>	<b>621.36</b>	<b>33.79%</b>	<b>209.94</b>	<b>8.94</b>	<b>118.04</b>	<b>61.62</b>	<b>4.99</b>	<b>16.35</b>	-	-	-	-	-	-	-
-Interests on external debt	621.36	29.97%	186.23	8.94	117.47	39.03	4.99	15.80	-	-	-	-	-	-	-
<b>-Social Benefit</b>	<b>2,321.56</b>	<b>40.98%</b>	<b>951.36</b>	<b>103.42</b>	<b>114.83</b>	<b>240.70</b>	<b>115.36</b>	<b>377.05</b>	-	-	-	-	-	-	-
o.w/- Social Security Benefits	1,137.31	42.40%	482.18	90.63	101.04	158.63	39.06	92.81	-	-	-	-	-	-	-
-Social Assistance to citizens	969.04	43.98%	426.14	9.54	8.85	75.32	65.65	266.78	-	-	-	-	-	-	-
-Social Assistance to social and cultural entities	147.90	25.01%	36.99	3.23	4.83	6.64	10.57	11.73	-	-	-	-	-	-	-
-Other social benefits	13.66	41.16%	5.62	-	-	-	-	5.62	-	-	-	-	-	-	-
<b>-Grants</b>	<b>2,608.97</b>	<b>43.69%</b>	<b>1,139.94</b>	<b>258.20</b>	<b>437.24</b>	<b>49.42</b>	<b>268.04</b>	<b>127.03</b>	-	-	-	-	-	-	-
<b>-Other non wage</b>	<b>845.48</b>	<b>16.60%</b>	<b>140.35</b>	<b>14.35</b>	<b>78.65</b>	<b>24.50</b>	<b>15.91</b>	<b>6.95</b>	-	-	-	-	-	-	-
o.w/ -Unanticipated Expense(Reserve)	697.00	0.00%	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>2. CAPITAL</b>	<b>11,859.31</b>	<b>25.41%</b>	<b>3,012.94</b>	<b>416.70</b>	<b>329.62</b>	<b>1,478.03</b>	<b>221.17</b>	<b>567.43</b>	-	-	-	-	-	-	-
<b>Domestic Financing</b>	<b>6,393.66</b>	<b>28.38%</b>	<b>1,814.58</b>	<b>20.48</b>	<b>130.80</b>	<b>1,229.18</b>	<b>45.54</b>	<b>388.58</b>	-	-	-	-	-	-	-
Tangible fixed assets and land	6,393.66	28.34%	1,812.14	20.48	130.80	1,226.74	45.54	388.58	-	-	-	-	-	-	-
Investments	-	...	2.44	-	-	2.44	-	-	-	-	-	-	-	-	-
External assistance (Project)	5,465.65	21.93%	1,198.36	396.22	198.82	248.85	175.62	178.85	-	-	-	-	-	-	-
<b>CURRENT DEF/SURPL.comt (I-I-II.1)</b>	<b>2,259.14</b>	<b>139.62%</b>	<b>3,154.21</b>	<b>380.85</b>	<b>351.29</b>	<b>802.17</b>	<b>1,234.79</b>	<b>385.10</b>	-	-	-	-	-	-	-
<b>OVERALL DEF/SURPL.comt (I-II)</b>	<b>(9,378.96)</b>	<b>...</b>	<b>170.83</b>	<b>(35.85)</b>	<b>25.03</b>	<b>(658.71)</b>	<b>1,021.49</b>	<b>(181.14)</b>	-	-	-	-	-	-	-
<b>CURRENT DEF/SURPL.cash(comt.+3)</b>	<b>2,259.14</b>	<b>139.62%</b>	<b>3,154.21</b>	<b>380.85</b>	<b>351.29</b>	<b>802.17</b>	<b>1,234.79</b>	<b>385.10</b>	-	-	-	-	-	-	-
<b>OVERALL DEF/SURPL.cash (com.+3)</b>	<b>(9,378.96)</b>	<b>...</b>	<b>170.83</b>	<b>(35.85)</b>	<b>25.03</b>	<b>(658.71)</b>	<b>1,021.49</b>	<b>(181.14)</b>	-	-	-	-	-	-	-
<b>III. FINANCING</b>	<b>9,378.96</b>	<b>-1.82%</b>	<b>(170.83)</b>	<b>35.85</b>	<b>(25.03)</b>	<b>658.71</b>	<b>(1,021.49)</b>	<b>181.14</b>	-	-	-	-	-	-	-

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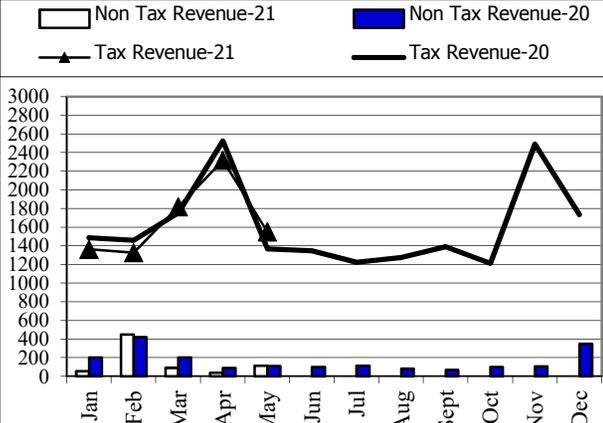
	2021 C.B.L.	Total Act /BL2021	Total Act	Jan-21	Feb-21	Mar-21	Apr-21	May-21	Jun-21	Jul-21	Aug-21	Sep-21	Oct-21	Nov-21	Dec-21
<b>1. FOREIGN FINANCING</b>	<b>5,137.96</b>	<b>33.00%</b>	<b>1,695.41</b>	<b>360.70</b>	<b>914.67</b>	<b>104.55</b>	<b>148.91</b>	<b>166.58</b>	-	-	-	-	-	-	-
<b>a. Budget support</b>	<b>857.50</b>	<b>120.16%</b>	<b>1,030.36</b>	-	<b>967.83</b>	-	-	<b>62.53</b>	-	-	-	-	-	-	-
<b>-Grants-budget support</b>	100.00	65.59%	65.59	-	<b>3.05</b>	-	-	<b>62.53</b>	-	-	-	-	-	-	-
Capital Support	100.00	65.59%	65.59	-	3.05	-	-	62.53	-	-	-	-	-	-	-
Bilateral grant for investment expense	100.00	3.05%	3.05	-	3.05	-	-	-	-	-	-	-	-	-	-
Donation from citizens charities - local and abroad for investment expense	-	...	62.53	-	-	-	-	62.53	-	-	-	-	-	-	-
<b>-Debt and related liabilities-budget support</b>	757.50	127.36%	964.77	-	<b>964.77</b>	-	-	-	-	-	-	-	-	-	-
Foreign borrowing	757.50	127.36%	964.77	-	964.77	-	-	-	-	-	-	-	-	-	-
Foreign borrowings from multilateral agencies	757.50	127.36%	964.77	-	964.77	-	-	-	-	-	-	-	-	-	-
<b>b. Project aid</b>	<b>5,465.65</b>	<b>21.35%</b>	<b>1,167.11</b>	<b>382.86</b>	<b>197.99</b>	<b>248.55</b>	<b>170.62</b>	<b>167.09</b>	-	-	-	-	-	-	-
<b>Spent</b>	<b>5,465.65</b>	<b>21.93%</b>	<b>1,198.36</b>	<b>396.22</b>	<b>198.82</b>	<b>248.85</b>	<b>175.62</b>	<b>178.85</b>	-	-	-	-	-	-	-
<b>-Grants</b>	<b>862.45</b>	<b>41.67%</b>	<b>359.35</b>	<b>71.87</b>	<b>71.87</b>	<b>71.87</b>	<b>71.87</b>	<b>71.87</b>	-	-	-	-	-	-	-
Bilateral grant for investment expense	862.45	41.67%	359.35	71.87	71.87	71.87	71.87	71.87	-	-	-	-	-	-	-
<b>-Debt and related liabilities</b>	<b>4,603.20</b>	<b>18.23%</b>	<b>839.00</b>	<b>324.35</b>	<b>126.95</b>	<b>176.98</b>	<b>103.75</b>	<b>106.98</b>	-	-	-	-	-	-	-
Foreign borrowing	4,603.20	18.23%	839.00	324.35	126.95	176.98	103.75	106.98	-	-	-	-	-	-	-
Foreign borrowings from multilateral agencies	1,841.28	20.31%	373.92	73.95	73.00	89.80	97.57	39.60	-	-	-	-	-	-	-
Foreign borrowings from bilateral agencies	2,761.92	16.84%	465.09	250.40	53.95	87.17	6.19	67.38	-	-	-	-	-	-	-
<b>Pending</b>	-	...	<b>(31.25)</b>	<b>(13.36)</b>	<b>(0.83)</b>	<b>(0.30)</b>	<b>(5.00)</b>	<b>(11.76)</b>	-	-	-	-	-	-	-
<b>c. Amortization on external debts</b>	<b>(1,185.19)</b>	...	<b>(502.06)</b>	<b>(22.16)</b>	<b>(251.15)</b>	<b>(144.00)</b>	<b>(21.71)</b>	<b>(63.04)</b>	-	-	-	-	-	-	-
<b>2. DOMESTIC FINANCING</b>	<b>700.00</b>	<b>-13.04%</b>	<b>(91.29)</b>	<b>(115.46)</b>	<b>32.74</b>	<b>(61.84)</b>	<b>7.67</b>	<b>45.60</b>	-	-	-	-	-	-	-
<b>a. Net bank financing (monetary suvey)</b>	<b>700.00</b>	<b>-13.04%</b>	<b>(91.29)</b>	<b>(115.46)</b>	<b>32.74</b>	<b>(61.84)</b>	<b>7.67</b>	<b>45.60</b>	-	-	-	-	-	-	-
- Government's deposits	700.00	-13.04%	(91.29)	(115.46)	32.74	(61.84)	7.67	45.60	-	-	-	-	-	-	-
<b>3. OUTSTANDING OPERATIONS</b>	-	...	<b>(1,774.96)</b>	<b>(209.39)</b>	<b>(972.44)</b>	<b>616.00</b>	<b>(1,178.07)</b>	<b>(31.04)</b>	-	-	-	-	-	-	-
Error	-	...	(0.00)	0.00	(0.00)	(0.00)	0.00	(0.00)	-	-	-	-	-	-	-
Exchange rate (R/S)	-	...	-	4,065	4,069	4,045	4,048	4,072	-	-	-	-	-	-	-
Provincial revenue	<b>2,203.58</b>	<b>71.70%</b>	<b>1,580.06</b>	<b>114.24</b>	<b>1,167.82</b>	<b>179.87</b>	<b>39.70</b>	<b>78.44</b>	-	-	-	-	-	-	-
o.w. provincial tax revenue	1,050.32	39.31%	412.89	109.53	117.71	141.37	24.45	19.81	-	-	-	-	-	-	-
o.w. prov. non-tax revenue	213.93	24.48%	52.38	4.69	17.79	11.82	9.53	8.55	-	-	-	-	-	-	-
o.w. prov. Transfer from central	939.33	118.68%	1,114.80	0.02	1,032.32	26.67	5.72	50.07	-	-	-	-	-	-	-
Provincial expenditure	<b>1,559.62</b>	<b>49.04%</b>	<b>764.90</b>	<b>13.93</b>	<b>317.26</b>	<b>176.66</b>	<b>106.61</b>	<b>150.46</b>	-	-	-	-	-	-	-
o.w. wage and salary	640.54	23.00%	147.33	3.56	19.26	30.22	46.58	47.71	-	-	-	-	-	-	-
o.w. non-wage	837.36	67.47%	564.96	10.37	261.42	145.04	54.05	94.08	-	-	-	-	-	-	-
o.w. investment	81.72	64.39%	52.61	-	36.58	1.40	5.98	8.66	-	-	-	-	-	-	-
Provincial Balance	<b>643.96</b>	126.58%	815.15	100.31	850.56	3.21	(66.91)	(72.02)	-	-	-	-	-	-	-
Contribution from casino and Lottery	201.23	1.43%	2.87	0.40	0.44	1.80	0.23	-	-	-	-	-	-	-	-

### CHARTS

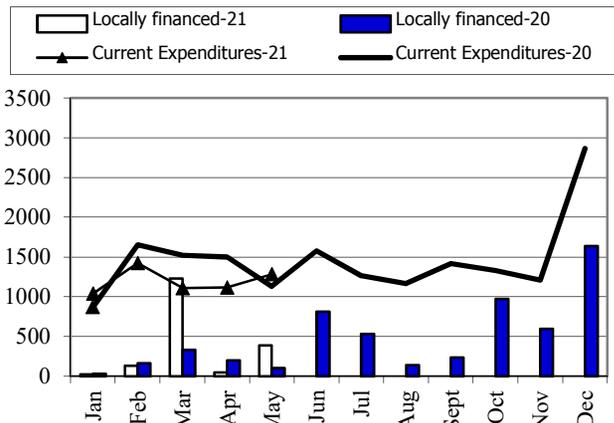
Revenue and Trade Relate Tax 2020-2021



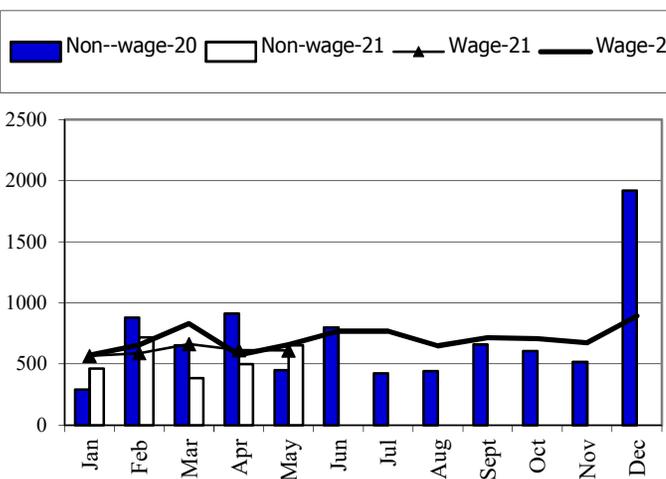
Tax and Non Tax Revenue 2020-2021



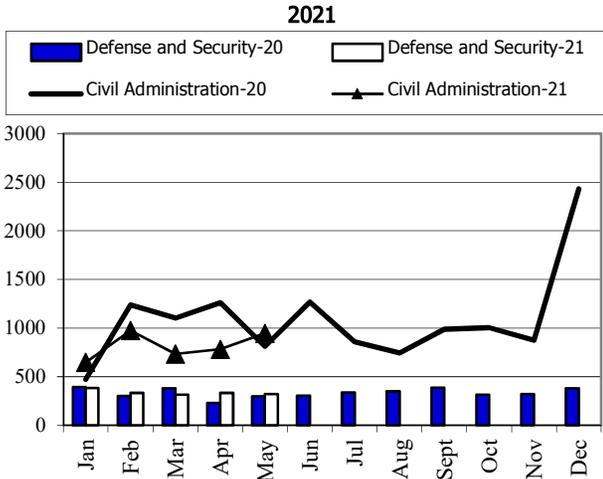
Current Expenditures and Domestic Financing 2020-2021



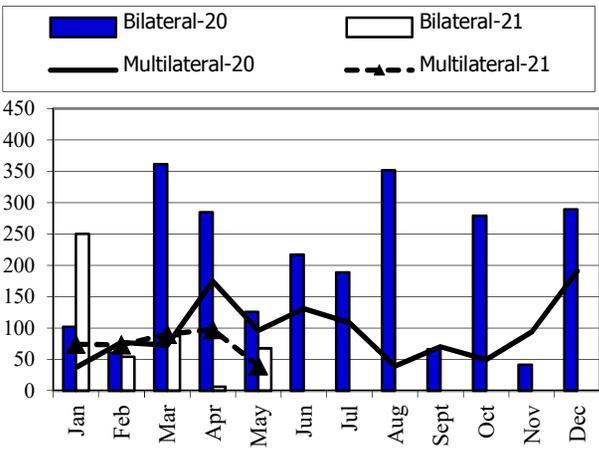
Wage and Non-wage 2020-2021



Defense and Security and Civil Administrative Expenditure 2020-2021



Multilateral and Bilateral Disbursements 2020-2021



Source: MEF

**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>1,280,894</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>	<b>221,349</b>							
01. Royal Palace	82,393	30.09%	24,795	4,559	6,553	7,828	5,855	5,763							
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	735							
05.1 Council of Minister	397,101	26.20%	104,027	32,061	16,785	11,777	43,403	141,042							
05.4 CDC	13,691	8.57%	1,174	92	125	585	372	99							
08. Relations Assembly and Inspections	38,878	24.32%	9,456	1,683	1,990	3,036	2,747	2,931							
09. Foreign Affairs and Int'l Cooperation	161,425	29.91%	48,285	8,268	19,933	17,428	2,657	5,165							
10. Economy and Finance	468,559	43.69%	204,705	24,330	97,095	44,783	38,497	46,235							
14. Planning	92,784	20.96%	19,445	3,574	4,738	6,225	4,909	5,744							
28. Urbanization and Construction	109,926	14.20%	15,607	3,199	3,938	4,252	4,217	4,922							
30. National Election Committee	87,422	7.20%	6,295.10	1,177	1,665	1,770	1,683	1,672							
31. National Audit Authority	12,948	20.93%	2,710	676	676	676	682	682							
33.1 Anti-corruption Authority	42,549	31.52%	13,410	2,071	2,581	4,748	4,010	2,441							
34. Public Function	56,574	19.43%	10,992	1,701	2,569	3,375	3,348	3,921							
<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>	<b>327,547</b>							
06. National Defense	2,565,862	30.20%	775,015	179,501	202,365	184,023	209,126	180,678							
07.1 Interior - Public Security	1,686,858	29.13%	491,409	185,457	101,635	102,488	101,830	109,263							
07.2 Interior-Administration	298,407	30.18%	90,044	16,923	27,072	26,653	19,397	29,408							
26. Justice	164,742	15.44%	25,436	4,541	6,958	6,739	7,199	8,199							
<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>	<b>580,095</b>							
11. Information	80,558	30.56%	24,621	3,165	5,445	8,959	7,051	8,289							
12. Public Health	1,030,290	17.14%	176,639	56,035	8,180	72,954	39,471	176,302							
16. Education, Youth and Sport	3,024,413	24.81%	750,239	131,833	187,676	217,546	213,183	228,868							

**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	27,656							
19. Environment	85,498	23.80%	20,351	2,865	5,397	6,040	6,050	6,423							
21. Social Affair & Veteran	1,287,695	32.85%	422,975	94,332	105,158	167,295	56,190	113,111							
23. Public Worship and Religion	66,270	18.87%	12,504	1,970	2,858	3,812	3,863	5,606							
24. Woman Affairs	44,538	25.87%	11,523	1,627	1,737	3,236	4,923	3,544							
32. Labour and Vocational Training	264,357	16.55%	43,738	6,781	10,737	12,386	13,835	10,296							
<b>IV. Economy Administrative</b>	<b>1,459,755</b>	<b>14.20%</b>	<b>207,219</b>	<b>27,716</b>	<b>46,255</b>	<b>66,862</b>	<b>66,385</b>	<b>67,756</b>							
05.3 Civil Aviation Secretariate	49,555	11.04%	5,472	1,344	1,300	1,305	1,522	1,643							
13. Industry, Mines and Energy	54,808	15.41%	8,444	1,328	2,041	2,523	2,552	3,166							
15. Commerce	123,743	18.30%	22,642	2,833	3,522	11,934	4,353	9,407							
17. Agriculture, Forestry and Fishery	261,553	20.68%	54,081	7,735	11,724	16,459	18,163	18,543							
20. Rural Development	184,355	7.95%	14,653	2,235	4,597	4,439	3,382	5,496							
22. Posts and Telecommunications	77,655	13.90%	10,794	1,890	2,266	3,372	3,266	3,056							
25. Public Works and Transport	408,326	9.35%	38,179	4,956	8,789	15,754	8,680	11,574							
27. Tourism	84,175	23.65%	19,904	1,718	3,814	4,043	10,330	5,568							
29. Water Resources and Meteorology	158,619	14.56%	23,096	2,060	5,993	3,910	11,133	5,637							
35. Industry and Handicrafts	56,966	17.47%	9,954	1,616	2,210	3,123	3,005	3,667							
<b>V. Miscellaneous</b>	<b>3,406,621</b>	<b>29.62%</b>	<b>1,009,061</b>	<b>198,993</b>	<b>523,461</b>	<b>61,942</b>	<b>224,665</b>	<b>84,146</b>							
99.Unexpect Expenditure	3,406,621	29.62%	1,009,061	198,993	523,461	61,942	224,665	84,146							

## Report preparation Note



The Implementation of State Budget (TOFE) in May 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 Jun, 20201
- 2.The Revenue Data of the Local Government Level (Municiple/ Provincial Level) provided by GDNT and FMIS System, was updated on 11th Jun, 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 Jun, 20201
- 4.The Expenditure Data of the Local Government Level (Municiple/ Provincial Level) provided by GDNT and FMIS System, was updated on 21th Jun, 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 15th Jun, 20201
- 6.The Trail Balance Report of the Local Government Level (Municiple/ Provincial Level) provided by GDNT and FMIS System, was updated on 15th Jun, 20201
- 7.The Loan & Grant Data provided by General Department of International Cooperation and Debt Management (GDICDM), was updated on 16th Jun, 2021
- 8.The Multilateral & Bilateral Data downloaded from DMFAS System of GDICDM, was updated on 11th Jun, 2021
- 9.The Credit Bank Operations Data provided by National Bank of Cambodia (NBC), was updated on 14th Jun, 2021.

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

