



ព្រះរាជាណាចក្រកម្ពុជា
ជាតិ សាសនា ព្រះមហាក្សត្រ
KINGDOM OF CAMBODIA
Nation Religion King

ក្រសួងសេដ្ឋកិច្ច និង ហិរញ្ញវត្ថុ

MINISTRY OF ECONOMY AND FINANCE

N°.....MEF/.....

State Budget Implementation

July, 2021

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1. Brief Note

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 9), 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) within the first seven months of 2021 has accumulated the total of 12,055.51 Billion riels or equivalent to 60.50% of the 2021 budget law, while the revenue performance in the same period of 2020 has achieved only 51.84% of the 2020 budget law. Although the February 20 community event has been putting pressure on the revenue collection target in 2021, the revenue collection has remained stable, especially in July 2021, the BCG has achieved the total revenue of 1,484.12 Billion Riels an increase of 9.12% compared to July 2020, in which tax revenue and non-tax revenue were implemented 1,371.58 Billion Riels and 108.78 Billion Riels respectively.

The expenditure performance of the BCG within the first seven months of 2021 was slightly lower than planned, reaching 13,380.19 Billion Riels or equivalent to 45.66% of the 2021 budget law. The pace of implementation is similar to last year, although the February 20 community event continued. 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 fact, as of the first seven months of 2021, the Government has spent up to 1,796.63 billion riels on social benefits, equivalent to 20.06% of current expenditures. Meanwhile, in July 2021, the BCG has executed the total expenditure of 2,154.51 billion riels or equivalent to 7.35% of the 2021 budget law, decreased by 4.15% compared to July 2020, in which current expenditure and capital expenditure were implemented 1,703.21 Billion Riels and 451.30 Billion Riels respectively.

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 seven months of 2021, the total implementation of foreign financing at the BCG level reached 2,351.38 Billion riels or 39.99% of the 2021 budget law, while the total government deposits amounted to 180.09 Billion riels.



TOFE : BUDGET EXECUTION OF 2021

	2021 C.B.L.	Total Act /BL2021	Total Act	Jan-21	Feb-21	Mar-21	Apr-21	Apr-21	Jun-21	Jul-21	Aug-21	Sep-21	Oct-21	Nov-21	Dec-21
I. DOMESTIC REVENUE	19,927.19	60.50%	12,055.51	1,418.28	1,777.35	1,927.35	2,359.91	44,287.00	1,427.00	1,484.12	-	-	-	-	-
I.CURRENT REVENUE	19,705.98	61.01%	12,022.19	1,418.28	1,773.99	1,910.21	2,352.04	44,287.00	1,427.00	1,480.36	-	-	-	-	-
a. TAX REVENUE	17,520.00	63.14%	11,062.76	1,362.93	1,325.63	1,818.43	2,314.96	44,287.00	1,329.91	1,371.58	-	-	-	-	-
Domestic tax revenue	15,224.60	64.84%	9,871.27	1,203.41	1,172.48	1,579.95	2,208.38	44,287.00	1,141.59	1,212.74	-	-	-	-	-
Direct Tax (income tax, profits tax)	4,304.00	94.74%	4,077.47	373.60	304.19	542.63	1,685.08	44,287.00	323.31	436.99	-	-	-	-	-
Indirect Tax	10,920.60	53.05%	5,793.80	829.80	868.30	1,037.32	523.30	44,287.00	818.28	775.75	-	-	-	-	-
o.w/ - Excise Tax on specific goods	870.00	53.72%	467.34	69.15	89.21	87.94	44.95	44,287.00	52.18	58.97	-	-	-	-	-
o.w/ -Special Excise Tax(petroleum,others)	3,563.80	54.08%	1,927.16	272.78	283.07	366.98	163.10	44,287.00	283.14	252.40	-	-	-	-	-
o.w/ - Excise Tax on specific services	75.00	31.18%	23.38	6.08	0.60	0.53	1.19	44,287.00	4.70	5.61	-	-	-	-	-
Other tax revenues	135.00	60.52%	81.71	12.31	13.84	12.45	9.24	44,287.00	11.17	10.15	-	-	-	-	-
Taxes on international trade	2,295.40	51.91%	1,191.49	159.53	153.15	238.48	106.58	44,287.00	188.32	158.84	-	-	-	-	-
Taxes and duties on imports	2,283.70	53.46%	1,168.12	156.89	150.79	233.56	103.46	44,287.00	185.37	155.20	-	-	-	-	-
April, 2021	1,546.60	53.46%	826.86	112.87	113.51	142.24	75.66	44,287.00	133.64	112.26	-	-	-	-	-
-Customs duties on petroleum products	331.00	38.51%	127.48	17.74	14.13	30.89	12.72	44,287.00	20.04	13.47	-	-	-	-	-
-Additional tax on oil product - Road maintenance	361.00	51.71%	186.66	22.93	17.08	54.76	12.42	44,287.00	27.74	26.52	-	-	-	-	-
-others	45.10	60.13%	27.12	3.35	6.06	5.68	2.66	44,287.00	3.95	2.96	-	-	-	-	-
Taxes and duties on exports	11.70	199.71%	23.37	2.64	2.35	4.92	3.12	44,287.00	2.95	3.63	-	-	-	-	-
o.w/-Tax on timber exports	4.50	142.42%	6.41	1.00	0.80	1.38	1.17	44,287.00	0.10	1.07	-	-	-	-	-
-Tax on rubber exports	2.70	350.02%	9.45	0.81	0.98	2.58	0.84	44,287.00	1.43	1.28	-	-	-	-	-
-Tax on export of agricultural products	4.30	172.56%	7.42	0.80	0.56	0.94	1.10	44,287.00	1.40	1.28	-	-	-	-	-
b. NON TAX REVENUE	2,185.98	43.89%	959.43	55.35	448.36	91.78	37.08	44,287.00	97.09	108.78	-	-	-	-	-
State Property Revenue	205.08	167.76%	344.05	11.97	294.22	6.72	9.06	44,287.00	5.83	7.44	-	-	-	-	-
Concession and rental land	185.14	28.29%	52.37	11.96780	5.44	6.72	9.06	44,287.00	5.67	7.44	-	-	-	-	-
Public Enterprises Income	19.94	1462.50%	291.68	-	288.78	-	-	44,287.00	0.15	-	-	-	-	-	-
Income from Sales, Rental of Properties and Services	1,668.81	25.71%	429.00	39.96	123.11	64.27	10.54	44,287.00	45.68	71.38	-	-	-	-	-
Income of administrative public enterprises -operational services (for profit)	627.07	20.58%	129.06	0.43	38.65	24.86	0.38	44,287.00	5.30	29.35	-	-	-	-	-
Sales of Property of Public Administration	110.03	43.63%	48.01	6.21	6.50	9.90	2.05	44,287.00	4.53	4.76	-	-	-	-	-
Administrative fees	594.12	23.73%	141.01	15.11	15.77	19.46	4.97	44,287.00	30.31	29.66	-	-	-	-	-
Sales of Services	41.80	15.20%	6.35	0.87	0.94	0.70	0.35	44,287.00	1.28	1.67	-	-	-	-	-
Other transaction fees	266.07	32.53%	86.54	10.98	58.75	6.45	1.27	44,287.00	3.40	2.94	-	-	-	-	-
Other Rental of immovable properties	29.72	60.64%	18.02	6.36	2.50	2.91	1.52	44,287.00	0.87	3.01	-	-	-	-	-
Other non tax	312.09	59.72%	186.38	3.43	31.03	20.79	17.48	44,287.00	45.58	29.96	-	-	-	-	-
o.w/ Other exceptional revenues	-	...	25.00	2.39	7.79	8.57	1.25	44,287.00	19.28	(15.27)	-	-	-	-	-
2. CAPITAL REVENUE	221.20	15.06%	33.32	-	3.36	17.15	7.87	44,287.00	-	3.76	-	-	-	-	-
Other financial assets	221.20	15.06%	33.32	-	3.36	17.15	7.87	44,287.00	-	3.76	-	-	-	-	-
II. BUDGET EXPENDITURE	29,306.15	45.66%	13,380.19	1,454.13	1,774.65	2,631.87	1,334.47	1,984.99	2,045.58	2,154.51	-	-	-	-	-
1. CURRENT EXPENDITURE	17,446.84	51.34%	8,957.18	1,037.43	1,422.65	1,108.53	1,117.20	1,280.89	1,287.25	1,703.21	-	-	-	-	-

TOFE : BUDGET EXECUTION OF 2021

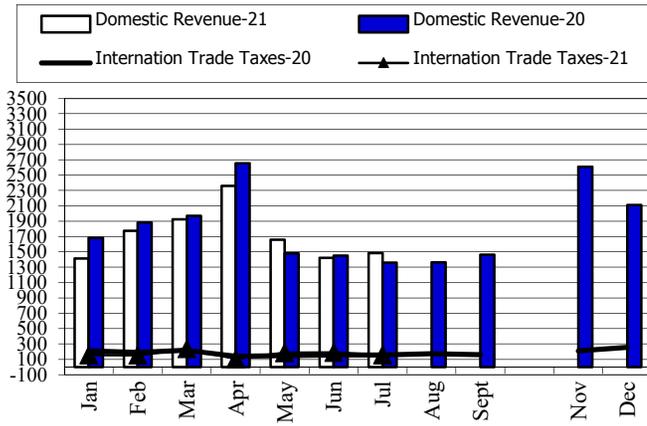
	2021 C.B.L.	Total Act /BL2021	Total Act	Jan-21	Feb-21	Mar-21	Apr-21	Apr-21	Jun-21	Jul-21	Aug-21	Sep-21	Oct-21	Nov-21	Dec-21
a. Wages	7,980.85	54.04%	4,313.10	566.01	586.77	662.50	613.80	610.42	627.24	646.36	-	-	-	-	-
Personnel charges-civil administrative	4,433.17	52.48%	2,326.49	286.34	307.14	377.91	330.28	326.93	340.36	357.54	-	-	-	-	-
o.w/ Diplomatic salary	5.15	50.28%	2.59	1.39	-	1.12	-	-	0.07	-	-	-	-	-	-
Personnel charges-national defence and security	3,547.68	56.00%	1,986.61	279.67	279.63	284.59	283.53	283.50	286.89	288.81	-	-	-	-	-
b. Non wage	9,465.99	49.06%	4,644.08	471.42	835.89	446.04	503.39	670.47	660.01	1,056.85	-	-	-	-	-
-Purchases	1,422.55	34.71%	493.71	85.77	46.86	33.66	52.21	97.58	109.27	68.36	-	-	-	-	-
Maintenance supplies	240.88	12.48%	30.05	0.02	3.63	2.63	6.59	5.17	4.99	7.01	-	-	-	-	-
Administration supplies	203.71	23.32%	47.51	0.04	2.54	5.71	5.79	12.14	14.06	7.22	-	-	-	-	-
Food and agricultural products	170.88	68.15%	116.46	-	33.26	9.45	25.08	9.92	10.34	28.40	-	-	-	-	-
Clothing and decoration	156.97	7.71%	12.11	-	0.55	0.48	1.68	2.77	1.88	4.75	-	-	-	-	-
Small tools, material, furniture and equip.	349.45	46.27%	161.71	85.29	2.99	9.56	10.91	22.53	21.03	9.39	-	-	-	-	-
Energy and water	150.96	30.58%	46.17	0.41	3.88	5.82	2.15	5.99	16.34	11.59	-	-	-	-	-
Health supplies and equipment	146.55	54.38%	79.70	-	-	-	-	39.06	40.64	-	-	-	-	-	-
Other supplies	3.15	0.00%	-	-	-	-	-	-	-	-	-	-	-	-	-
-Services	1,646.07	19.08%	314.06	0.74	40.26	36.15	46.89	45.51	76.02	68.48	-	-	-	-	-
o.w/ -Rentals and charges (furniture)	27.26	59.14%	16.12	0.13	9.40	3.50	0.34	0.54	1.28	0.93	-	-	-	-	-
-Maintenance and repairs	944.28	16.18%	152.82	-	4.81	12.99	20.64	32.81	40.13	41.45	-	-	-	-	-
-Financial charges	621.36	42.52%	264.23	8.94	118.04	61.62	4.99	16.35	23.11	31.18	-	-	-	-	-
-Interests on external debt	621.36	35.07%	217.93	8.94	117.47	39.03	4.99	15.80	23.11	8.60	-	-	-	-	-
-Social Benefit	2,321.56	77.39%	1,796.63	103.42	114.83	240.70	115.36	377.05	365.67	479.60	-	-	-	-	-
o.w/- Social Security Benefits	1,137.31	59.96%	681.93	90.63	101.04	158.63	39.06	92.81	99.99	99.76	-	-	-	-	-
-Social Assistance to citizens	969.04	108.64%	1,052.77	9.54	8.85	75.32	65.65	266.78	255.92	370.71	-	-	-	-	-
-Social Assistance to social and cultural entities	147.90	37.51%	55.47	3.23	4.83	6.64	10.57	11.73	9.62	8.86	-	-	-	-	-
-Other social benefits	13.66	41.16%	5.62	-	-	-	-	5.62	-	-	-	-	-	-	-
-Grants	2,608.97	62.54%	1,631.68	258.20	437.24	49.42	268.04	127.03	83.73	408.01	-	-	-	-	-
-Other non wage	845.48	17.01%	143.78	14.35	78.65	24.50	15.91	6.95	2.20	1.23	-	-	-	-	-
o.w/ -Unanticipated Expense(Reserve)	697.00	0.00%	-	-	-	-	-	-	-	-	-	-	-	-	-
2. CAPITAL	11,859.31	37.30%	4,423.01	416.70	351.99	1,523.33	217.27	704.10	758.32	451.30	-	-	-	-	-
Domestic Financing	6,393.66	38.36%	2,452.62	20.48	130.80	1,229.18	45.54	388.58	440.03	198.00	-	-	-	-	-
Tangible fixed assets and land	6,393.66	36.87%	2,357.52	20.48	130.80	1,226.74	45.54	388.58	351.04	194.33	-	-	-	-	-
Investments	-	...	6.11	-	-	2.44	-	-	-	3.67	-	-	-	-	-
Other financial assets	-	...	88.99	-	-	-	-	-	88.99	-	-	-	-	-	-
External assistance (Project)	5,465.65	36.05%	1,970.40	396.22	221.20	294.15	171.72	315.52	318.29	253.30	-	-	-	-	-
CURRENT DEF/SURPL.comt (I.I-II.I)	2,259.14	135.67%	3,065.01	380.85	351.33	801.67	1,234.84	379.41	139.75	(222.85)	-	-	-	-	-
OVERALL DEF/SURPL.comt (I-II)	(9,378.96)	...	(1,324.68)	(35.85)	2.70	(704.51)	1,025.44	(323.49)	(618.57)	(670.39)	-	-	-	-	-
CURRENT DEF/SURPL.cash(comt.+3)	2,259.14	135.67%	3,065.01	380.85	351.33	801.67	1,234.84	379.41	139.75	(222.85)	-	-	-	-	-
OVERALL DEF/SURPL.cash (com.+3)	(9,378.96)	...	(1,324.68)	(35.85)	2.70	(704.51)	1,025.44	(323.49)	(618.57)	(670.39)	-	-	-	-	-

TOFE : BUDGET EXECUTION OF 2021

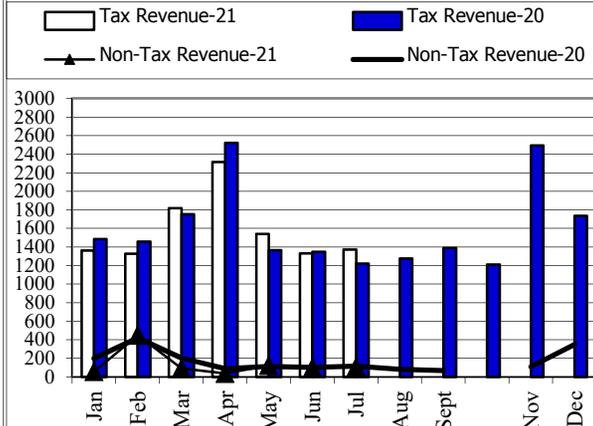
	2021 C.B.L.	Total Act /BL2021	Total Act	Jan-21	Feb-21	Mar-21	Apr-21	Apr-21	Jun-21	Jul-21	Aug-21	Sep-21	Oct-21	Nov-21	Dec-21
III. FINANCING	9,378.96	14.12%	1,324.68	35.85	(2.70)	704.51	(1,025.44)	323.49	618.57	670.39	-	-	-	-	-
I. FOREIGN FINANCING	5,137.96	45.76%	2,351.38	360.70	937.04	149.85	145.01	303.25	223.99	231.53	-	-	-	-	-
a. Budget support	857.50	121.35%	1,040.54	-	967.83	-	-	62.53	-	10.18	-	-	-	-	-
-Grants-budget support	100.00	75.76%	75.76	-	3.05	-	-	62.53	-	10.18	-	-	-	-	-
Capital Support	100.00	75.76%	75.76	-	3.05	-	-	62.53	-	10.18	-	-	-	-	-
Bilateral grant for investment expense	100.00	13.23%	13.23	-	3.05	-	-	-	-	10.18	-	-	-	-	-
Donation from citizens charities - local and abroad for investment expense	-	...	62.53	-	-	-	-	62.53	-	-	-	-	-	-	-
-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	35.56%	1,943.73	382.86	220.37	293.85	166.72	303.76	325.51	250.66	-	-	-	-	-
Spent	5,465.65	36.05%	1,970.40	396.22	221.20	294.15	171.72	315.52	318.29	253.30	-	-	-	-	-
-Grants	862.45	58.33%	503.10	71.87	71.87	71.87	71.87	71.87	71.87	71.87	-	-	-	-	-
Bilateral grant for investment expense	862.45	58.33%	503.10	71.87	71.87	71.87	71.87	71.87	71.87	71.87	-	-	-	-	-
-Debt and related liabilities	4,603.20	31.88%	1,467.30	324.35	149.33	222.28	99.85	243.65	246.42	181.43	-	-	-	-	-
Foreign borrowing	4,603.20	31.88%	1,467.30	324.35	149.33	222.28	99.85	243.65	246.42	181.43	-	-	-	-	-
Foreign borrowings from multilateral agencies	1,841.28	35.07%	645.77	73.95	72.59	89.80	93.66	56.91	129.12	129.73	-	-	-	-	-
Foreign borrowings from bilateral agencies	2,761.92	29.75%	821.53	250.40	76.73	132.48	6.19	186.73	117.30	51.70	-	-	-	-	-
Pending	-	...	(26.67)	(13.36)	(0.83)	(0.30)	(5.00)	(11.76)	7.22	(2.64)	-	-	-	-	-
c. Amortization on external debts	(1,185.19)	...	(632.88)	(22.16)	(251.15)	(144.00)	(21.71)	(63.04)	(101.51)	(29.31)	-	-	-	-	-
2. DOMESTIC FINANCING	700.00	-25.73%	(180.09)	(115.46)	32.74	(61.84)	7.67	45.60	52.93	(141.73)	-	-	-	-	-
a. Net bank financing (monetary survey)	700.00	-25.73%	(180.09)	(115.46)	32.74	(61.84)	7.67	45.60	52.93	(141.73)	-	-	-	-	-
- Government's deposits	700.00	-25.73%	(180.09)	(115.46)	32.74	(61.84)	7.67	45.60	52.93	(141.73)	-	-	-	-	-
3. OUTSTANDING OPERATIONS	-	...	(846.62)	(209.39)	(972.49)	616.50	(1,178.12)	(25.36)	341.65	580.60	-	-	-	-	-
Error	-	...	0.00	0.00	(0.00)	(0.00)	0.00	(0.00)	0.00	(0.00)	-	-	-	-	-
Exchange rate (R/\$)	-	...	-	4,065	4,069	4,045	4,048	4,072	4,075	4,072	-	-	-	-	-
Provincial revenue	2,203.58	89.35%	1,968.94	114.03	1,164.36	179.87	92.84	161.28	161.28	95.29	-	-	-	-	-
o.w. provincial tax revenue	1,050.32	66.42%	697.62	109.53	117.71	141.37	74.57	102.26	110.68	41.49	-	-	-	-	-
o.w. prov. non-tax revenue	213.93	35.36%	75.65	4.48	14.33	11.82	12.55	8.66	9.19	14.62	-	-	-	-	-
o.w. prov. Transfer from central	939.33	127.29%	1,195.67	0.01	1,032.32	26.67	5.72	50.36	41.42	39.17	-	-	-	-	-
Provincial expenditure	1,559.62	77.91%	1,215.14	13.93	317.26	176.66	106.61	152.64	283.71	164.35	-	-	-	-	-
o.w. wage and salary	640.54	45.15%	289.23	6.41	35.75	64.91	46.58	49.65	40.29	45.64	-	-	-	-	-
o.w. non-wage	837.36	97.71%	818.17	7.52	244.93	110.35	54.05	94.32	197.96	109.04	-	-	-	-	-
o.w. investment	81.72	131.85%	107.74	-	36.58	1.40	5.98	8.66	45.46	9.67	-	-	-	-	-
Provincial Balance	643.96	117.06%	753.80	100.10	847.10	3.21	(13.77)	8.64	(122.42)	(69.06)	-	-	-	-	-
Contribution from casino and Lottery	201.23	1.88%	3.77	0.40	0.44	1.80	0.23	0.32	0.30	0.28	-	-	-	-	-

CHARTS

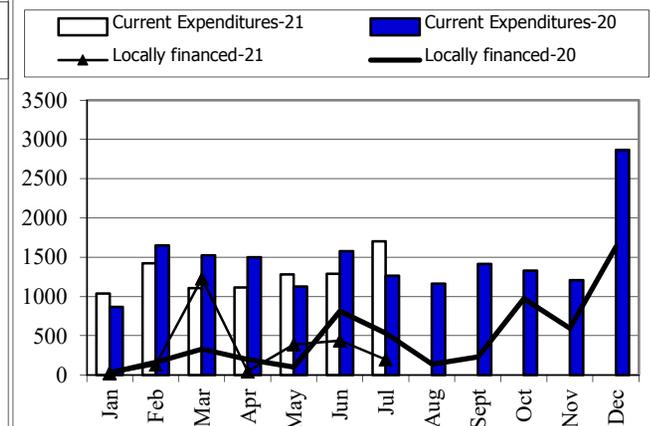
Revenue and Trade Related Tax 2020-2021



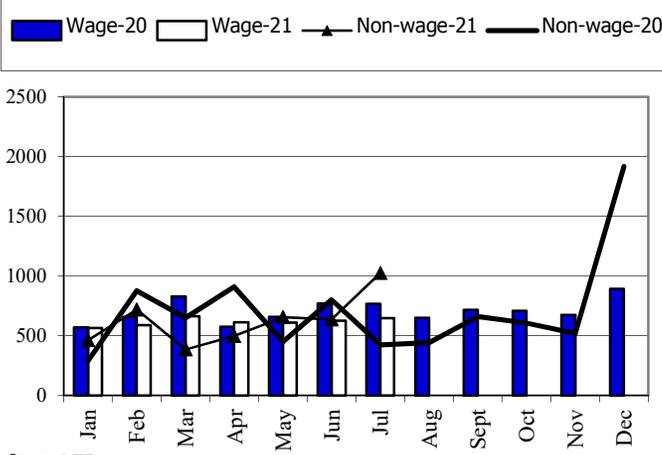
Tax and Non Tax Revenue 2020-2021



Current Expenditures and Domestic Financing 2020-2021



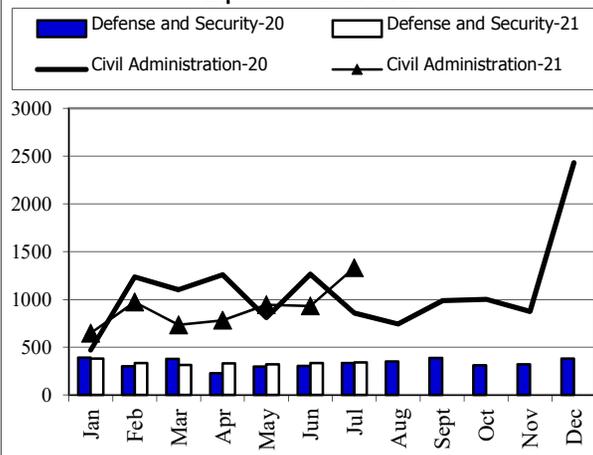
Wage and Non-wage 2020-2021



Source: MEF

Defense and Security and Civil Administrative

Expenditure 2020-2021



Multilateral and Bilateral Disbursements 2020-2021

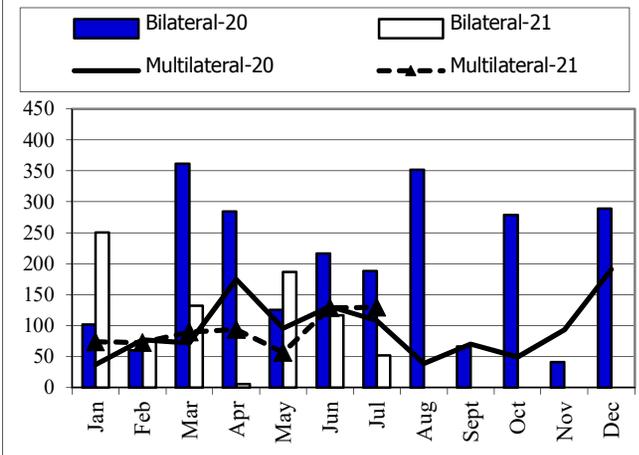


TABLE OF MINISTRY AND INSTITUTION SPENDING OF 2021															
	2021 C.B.L.	Total Act /BL2021	Total Act	Jan-21	Feb-21	Mar-21	Apr-21	May-21	Jun-21	Jul-21	Aug-21	Sep-21	Oct-21	Nov-21	Dec-21
Total Current Expenditures	17,446,841	51.34%	2021 C.B.L.	1,037,434	1,422,653	1,108,535	1,117,199	1,280,894	1,287,252	1,703,210					
I. General Administration	1,815,921	58.91%	1,069,815	121,917	183,109	143,912	136,961	221,349	111,691	150,876					
01. Royal Palace	82,393	50.33%	41,468	4,559	6,553	7,828	5,855	5,763	5,194	5,716					
02. National Assembly	162,699	67.24%	109,394	24,147	11,520	25,748	15,743	-	24,057	8,178					
03. Senate	76,052	71.25%	54,190	11,531	11,978	11,681	6,220	-	-	12,781					
04. Counstitutional Council	12,920	75.91%	9,808	2,849	964	-	2,619	735	-	2,642					
05.1 Council of Minister	397,101	81.13%	322,153	32,061	16,785	11,777	43,403	141,042	23,975	53,110					
05.4 CDC	13,691	23.34%	3,195	92	125	585	372	99	980	942					
08. Relations Assembly and Inspections	38,878	47.62%	18,515	1,683	1,990	3,036	2,747	2,931	2,845	3,282					
09. Foreign Affairs and Int'l Cooperation	161,425	44.18%	71,314	8,268	19,933	17,428	2,657	5,165	6,924	10,940					
10. Economy and Finance	468,559	65.48%	306,817	24,330	97,095	44,783	38,497	46,235	20,565	35,313					
14. Planning	92,784	38.77%	35,974	3,574	4,738	6,225	4,909	5,744	5,612	5,173					
28. Urbanization and Construction	109,926	25.98%	28,563	3,199	3,938	4,252	4,217	4,922	4,328	3,706					
30. National Election Committee	87,422	21.55%	18,839.83	1,177	1,665	1,770	1,683	1,672	8,878	1,995					
31. National Audit Authority	12,948	40.12%	5,195	676	676	676	682	682	1,004	800					
33.1 Anti-corruption Authority	42,549	47.61%	20,260	2,071	2,581	4,748	4,010	2,441	2,295	2,114					
34. Public Function	56,574	42.65%	24,130	1,701	2,569	3,375	3,348	3,921	5,034	4,183					
II. Defense and Security	4,715,869	50.90%	2,400,270	386,421	338,029	319,902	337,552	327,547	342,213	348,606					
06. National Defense	2,565,862	53.02%	1,360,342	179,501	202,365	184,023	209,126	180,678	193,819	210,830					
07.1 Interior - Public Security	1,686,858	48.48%	817,801	185,457	101,635	102,488	101,830	109,263	111,125	106,004					
07.2 Interior-Administration	298,407	57.11%	170,421	16,923	27,072	26,653	19,397	29,408	27,948	23,021					
26. Justice	164,742	31.39%	51,706	4,541	6,958	6,739	7,199	8,199	9,320	8,750					
III. Social Administrative	6,048,675	57.77%	3,494,332	302,386	331,799	515,916	351,636	580,095	700,360	712,140					
11. Information	80,558	54.27%	43,720	3,165	5,445	8,959	7,051	8,289	4,748	6,062					
12. Public Health	1,030,290	97.13%	1,000,726	56,035	8,180	72,954	39,471	176,302	308,916	338,869					
16. Education, Youth and Sport	3,024,413	47.40%	1,433,694	131,833	187,676	217,546	213,183	228,868	228,315	226,272					
18. Culture and Fine-Arts	165,056	49.15%	81,123	3,777	4,610	23,689	7,072	27,656	6,036	8,283					
19. Environment	85,498	45.12%	38,575	2,865	5,397	6,040	6,050	6,423	6,419	5,381					
21. Social Affair & Veteran	1,287,695	58.63%	754,957	94,332	105,158	167,295	56,190	113,111	109,565	109,306					
23. Public Worship and Religion	66,270	42.93%	28,450	1,970	2,858	3,812	3,863	5,606	5,169	5,172					
24. Woman Affairs	44,538	47.66%	21,226	1,627	1,737	3,236	4,923	3,544	3,658	2,502					
32. Labour and Vocational Training	264,357	34.75%	91,862	6,781	10,737	12,386	13,835	10,296	27,533	10,294					

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
IV. Economy Administrative	1,459,755	32.16%	469,426	27,716	46,255	66,862	66,385	67,756	101,245	93,206					
05.3 Civil Aviation Secretariate	49,555	21.85%	10,829	1,344	1,300	1,305	1,522	1,643	2,071	1,644					
13. Industry, Mines and Energy	54,808	33.86%	18,559	1,328	2,041	2,523	2,552	3,166	4,348	2,601					
15. Commerce	123,743	43.38%	53,684	2,833	3,522	11,934	4,353	9,407	13,006	8,628					
17. Agriculture, Forestry and Fishery	261,553	45.20%	118,224	7,735	11,724	16,459	18,163	18,543	22,575	23,026					
20. Rural Development	184,355	19.75%	36,401	2,235	4,597	4,439	3,382	5,496	7,836	8,416					
22. Posts and Telecommunications	77,655	55.42%	43,037	1,890	2,266	3,372	3,266	3,056	21,562	7,625					
25. Public Works and Transport	408,326	20.55%	83,908	4,956	8,789	15,754	8,680	11,574	12,450	21,706					
27. Tourism	84,175	44.65%	37,584	1,718	3,814	4,043	10,330	5,568	4,034	8,078					
29. Water Resources and Meteorology	158,619	28.52%	45,236	2,060	5,993	3,910	11,133	5,637	9,655	6,848					
35. Industry and Handicrafts	56,966	38.55%	21,963	1,616	2,210	3,123	3,005	3,667	3,708	4,633					
V. Miscellaneous	3,406,621	44.72%	1,523,333	198,993	523,461	61,942	224,665	84,146	31,744	398,383					
99.Unexpect Expenditure	3,406,621	44.72%	1,523,333	198,993	523,461	61,942	224,665	84,146	31,744	398,383					

Report preparation Note



The Implementation of State Budget (TOFE) in July 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 17th August, 2021
- 2.The Revenue Data of the Local Government Level (Municipal/ Provincial Level) provided by GDNT and FMIS System, was updated on 17th August, 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 17th August, 2021
- 4.The Expenditure Data of the Local Government Level (Municipal/ Provincial Level) provided by GDNT and FMIS System, was updated on 17th August, 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 17th August, 2021
- 6.The Trail Balance Report of the Local Government Level (Municipal/ Provincial Level) provided by GDNT and FMIS System, was updated on 17th August, 2021
- 7.The Loan & Grant Data provided by General Department of International Cooperation and Debt Management (GDICDM), was updated on 16th August, 2021
- 8.The Multilateral & Bilateral Data downloaded from DMFAS System of GDICDM, was updated on 17th August, 2021
- 9.The Credit Bank Operations Data provided by National Bank of Cambodia (NBC), was updated on 16th August, 2021.

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

