



ព្រះរាជាណាចក្រកម្ពុជា
ជាតិ សាសនា ព្រះមហាក្សត្រ
KINGDOM OF CAMBODIA
Nation Religion King

ក្រសួងសេដ្ឋកិច្ច និងហិរញ្ញវត្ថុ

MINISTRY OF ECONOMY AND FINANCE

N°.....MEF/.....

State Budget Implementation

September, 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 10), 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 period of 9 months of 2021 has accumulated the total of 14,854.29 Billion riels or equivalent to 74.54% of the 2021 budget law, while the revenue performance in the same period of 2020 has achieved only 63.59% 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, still maintain its sustainability, particularly in September 2021, the BCG has achieved the total revenue of 1,419.54 Billion Riels or equivalent to 7.12% of the 2021 budget law, of which tax on international trade has increased by 12.40% compared to September 2020.

The expenditure performance of the BCG within the period of 9 months was slightly lower than planned, reaching 17,913.85 Billion Riels or equivalent to 61.13% of the 2021 budget law with the pace of implementation is similar to last year. 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. Within the period of 9 months of 2021, BCG has executed the expenses on social benefits of 2,603.83 Billion Riels, equivalent to 112.16% of the 2021 budget law in which the expenses on Food and supplies, and Other social assistance has reached the total of 370.06% and 322.52% of the 2021 budget law, 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 third quarter of 2021, the total implementation of foreign financing at the BCG level reached 2,514.37 Billion riels or 48.94% of the 2021 budget law, while the total government deposits amounted to 114.50 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	74.54%	14,854.29	1,418.28	1,777.28	1,927.28	2,359.91	44,287.00	1,427.24	1,487.25	1,375.99	1,419.54	-	-	
I.CURRENT REVENUE	19,705.98	75.16%	14,810.22	1,418.28	1,773.93	1,910.14	2,352.04	44,287.00	1,427.24	1,483.49	1,375.99	1,408.79	-	-	
a. TAX REVENUE	17,520.00	78.11%	13,684.80	1,362.93	1,325.63	1,818.43	2,314.96	44,287.00	1,329.87	1,373.01	1,284.58	1,336.06	-	-	
Domestic tax revenue	15,224.60	79.89%	12,162.42	1,203.41	1,172.48	1,579.95	2,208.38	44,287.00	1,141.56	1,214.25	1,134.43	1,155.24	-	-	
Direct Tax (income tax, profits tax)	4,304.00	110.52%	4,756.86	373.60	304.19	542.63	1,685.08	44,287.00	323.31	437.75	343.20	335.43	-	-	
Indirect Tax	10,920.60	67.81%	7,405.56	829.80	868.30	1,037.32	523.30	44,287.00	818.25	776.50	791.24	819.80	-	-	
o.w/ - Excise Tax on specific goods	870.00	65.60%	570.71	69.15	89.21	87.94	44.95	44,287.00	52.18	58.97	54.93	48.43	-	-	
o.w/ -Special Excise Tax(petroleum,others)	3,563.80	68.86%	2,453.87	272.78	283.07	366.98	163.10	44,287.00	283.14	252.40	252.32	274.39	-	-	
o.w/ - Excise Tax on specific services	75.00	48.44%	36.33	6.08	0.60	0.53	1.19	44,287.00	4.70	5.61	6.36	6.59	-	-	
Other tax revenues	135.00	79.42%	107.21	12.31	13.84	12.45	9.24	44,287.00	11.17	10.21	13.55	11.90	-	-	
Taxes on international trade	2,295.40	66.32%	1,522.38	159.53	153.15	238.48	106.58	44,287.00	188.32	158.76	150.15	180.83	-	-	
Taxes and duties on imports	2,283.70	67.60%	1,492.97	156.89	150.79	233.56	103.46	44,287.00	185.36	155.13	146.61	178.32	-	-	
April, 2021	1,546.60	67.60%	1,045.55	112.87	113.51	142.24	75.66	44,287.00	133.63	112.19	104.92	113.84	-	-	
-Customs duties on petroleum products	331.00	52.35%	173.26	17.74	14.13	30.89	12.72	44,287.00	20.04	13.47	21.87	23.92	-	-	
-Additional tax on oil product - Road maintenance	361.00	66.69%	240.76	22.93	17.08	54.76	12.42	44,287.00	27.74	26.52	16.84	37.26	-	-	
-others	45.10	74.05%	33.40	3.35	6.06	5.68	2.66	44,287.00	3.95	2.95	2.98	3.30	-	-	
Taxes and duties on exports	11.70	251.37%	29.41	2.64	2.35	4.92	3.12	44,287.00	2.95	3.63	3.54	2.50	-	-	
o.w/-Tax on timber exports	4.50	163.60%	7.36	1.00	0.80	1.38	1.17	44,287.00	0.10	1.07	0.47	0.48	-	-	
-Tax on rubber exports	2.70	487.44%	13.16	0.81	0.98	2.58	0.84	44,287.00	1.43	1.28	2.29	1.42	-	-	
-Tax on export of agricultural products	4.30	204.17%	8.78	0.80	0.56	0.94	1.10	44,287.00	1.40	1.28	0.77	0.58	-	-	
b. NON TAX REVENUE	2,185.98	51.48%	1,125.42	55.35	448.30	91.71	37.08	44,287.00	97.37	110.48	91.41	72.73	-	-	
State Property Revenue	205.08	176.20%	361.36	11.97	294.18	6.65	9.06	44,287.00	5.83	7.55	11.68	5.62	-	-	
Concession and rental land	185.14	37.53%	69.47	11.96780	5.40	6.65	9.06	44,287.00	5.67	7.55	11.68	5.42	-	-	
Public Enterprises Income	19.94	1463.51%	291.88	-	288.78	-	-	44,287.00	0.15	-	-	0.20	-	-	
Income from Sales, Rental of Properties and Services	1,668.81	31.62%	527.65	39.96	123.10	64.27	10.54	44,287.00	45.69	72.87	56.39	40.77	-	-	
Income of administrative public enterprises -operational services (for profit)	627.07	25.35%	158.97	0.43	38.65	24.86	0.38	44,287.00	5.30	29.35	18.89	11.03	-	-	
Sales of Property of Public Administration	110.03	49.43%	54.39	6.21	6.50	9.90	2.05	44,287.00	4.53	4.81	5.05	1.26	-	-	
Administrative fees	594.12	31.02%	184.32	15.11	15.77	19.46	4.97	44,287.00	30.31	30.46	18.40	24.11	-	-	
Sales of Services	41.80	20.09%	8.40	0.87	0.94	0.70	0.35	44,287.00	1.28	1.73	0.62	1.37	-	-	
Other transaction fees	266.07	37.95%	100.97	10.98	58.73	6.45	1.27	44,287.00	3.41	3.16	12.11	2.08	-	-	
Other Rental of immovable properties	29.72	69.32%	20.60	6.36	2.50	2.91	1.52	44,287.00	0.87	3.35	1.32	0.91	-	-	
Other non tax	312.09	75.75%	236.41	3.43	31.03	20.79	17.48	44,287.00	45.85	30.06	23.33	26.34	-	-	
o.w/ Other exceptional revenues	-	...	28.13	2.39	7.79	8.57	1.25	44,287.00	19.28	(15.27)	3.14	-	-	-	
2. CAPITAL REVENUE	221.20	19.93%	44.08	-	3.36	17.15	7.87	44,287.00	-	3.76	-	10.75	-	-	
Other financial assets	221.20	19.93%	44.08	-	3.36	17.15	7.87	44,287.00	-	3.76	-	10.75	-	-	
II. BUDGET EXPENDITURE	29,306.15	61.13%	17,913.85	1,454.13	1,773.43	2,631.87	1,334.47	1,984.99	2,050.55	2,151.91	2,442.69	2,089.82	-	-	
1. CURRENT EXPENDITURE	17,446.84	67.75%	11,821.08	1,037.43	1,422.65	1,108.53	1,117.20	1,280.89	1,287.25	1,703.21	1,347.64	1,516.26	-	-	

TOFE : BUDGET EXECUTION OF 2021

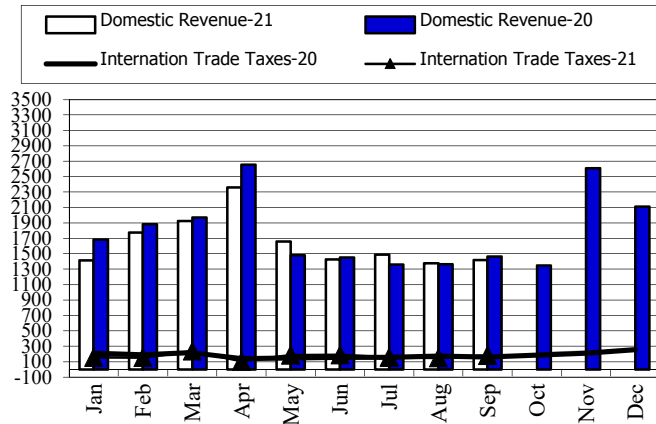
	2021 C.B.L.	Total Act /BL2021	Total Act	Jan-21	Feb-21	Mar-21	Apr-21	Apr-21	Jun-21	Jul-21	Aug-21	Sep-21	Oct-21	Nov-21	Dec-21
a. Wages	7,980.85	70.65%	5,638.50	566.01	586.77	662.50	613.80	610.42	627.24	646.36	608.73	716.67	-	-	
Personnel charges-civil administrative	4,433.17	69.35%	3,074.43	286.34	307.14	377.91	330.28	326.93	340.36	357.54	320.55	427.38	-	-	
o.w/ Diplomatic salary	5.15	72.39%	3.73	1.39	-	1.12	-	-	0.07	-	-	1.14	-	-	
Personnel charges-national defence and security	3,547.68	72.27%	2,564.07	279.67	279.63	284.59	283.53	283.50	286.89	288.81	288.18	289.29	-	-	
b. Non wage	9,465.99	65.31%	6,182.58	471.42	835.89	446.04	503.39	670.47	660.01	1,056.85	738.92	799.59	-	-	
-Purchases	1,422.55	45.12%	641.84	85.77	46.86	33.66	52.21	97.58	109.27	68.36	90.18	57.95	-	-	
Maintenance supplies	240.88	16.43%	39.58	0.02	3.63	2.63	6.59	5.17	4.99	7.01	3.96	5.57	-	-	
Administration supplies	203.71	42.62%	86.82	0.04	2.54	5.71	5.79	12.14	14.06	7.22	22.35	16.95	-	-	
Food and agricultural products	170.88	75.46%	128.95	-	33.26	9.45	25.08	9.92	10.34	28.40	5.19	7.30	-	-	
Clothing and decoration	156.97	10.07%	15.80	-	0.55	0.48	1.68	2.77	1.88	4.75	1.37	2.32	-	-	
Small tools, material, furniture and equip.	349.45	62.35%	217.89	85.29	2.99	9.56	10.91	22.53	21.03	9.39	41.70	14.48	-	-	
Energy and water	150.96	45.13%	68.13	0.41	3.88	5.82	2.15	5.99	16.34	11.59	11.17	10.79	-	-	
Health supplies and equipment	146.55	57.63%	84.46	-	-	-	-	39.06	40.64	-	4.24	0.53	-	-	
Other supplies	3.15	6.43%	0.20	-	-	-	-	-	-	-	0.20	-	-	-	
-Services	1,646.07	32.44%	533.99	0.74	40.26	36.15	46.89	45.51	76.02	68.48	83.62	136.31	-	-	
o.w/ -Rentals and charges (furniture)	27.26	71.25%	19.42	0.13	9.40	3.50	0.34	0.54	1.28	0.93	0.07	3.24	-	-	
-Maintenance and repairs	944.28	34.53%	326.04	-	4.81	12.99	20.64	32.81	40.13	41.45	61.61	111.61	-	-	
-Financial charges	621.36	66.78%	414.94	8.94	118.04	61.62	4.99	16.35	23.11	31.18	112.67	38.04	-	-	
-Interests on external debt	621.36	59.16%	367.62	8.94	117.47	39.03	4.99	15.80	23.11	8.60	112.03	37.66	-	-	
-Social Benefit	2,321.56	112.16%	2,603.83	103.42	114.83	240.70	115.36	377.05	365.67	479.60	364.05	443.15	-	-	
o.w/- Social Security Benefits	1,137.31	77.48%	881.22	90.63	101.04	158.63	39.06	92.81	99.99	99.76	94.59	104.70	-	-	
-Social Assistance to citizens	969.04	169.32%	1,640.82	9.54	8.85	75.32	65.65	266.78	255.92	370.71	257.70	330.36	-	-	
-Social Assistance to social and cultural entities	147.90	48.96%	72.41	3.23	4.83	6.64	10.57	11.73	9.62	8.86	8.94	8.00	-	-	
-Other social benefits	13.66	61.73%	8.43	-	-	-	-	5.62	-	-	2.81	-	-	-	
-Grants	2,608.97	68.42%	1,784.97	258.20	437.24	49.42	268.04	127.03	83.73	408.01	88.18	65.11	-	-	
-Other non wage	845.48	24.01%	203.01	14.35	78.65	24.50	15.91	6.95	2.20	1.23	0.21	59.02	-	-	
o.w/ -Unanticipated Expense(Reserve)	697.00	0.00%	-	-	-	-	-	-	-	-	-	-	-	-	
2. CAPITAL	11,859.31	51.38%	6,092.77	416.70	350.77	1,523.33	217.27	704.10	763.30	448.69	1,095.05	573.56	-	-	
Domestic Financing	6,393.66	55.82%	3,569.18	20.48	130.80	1,229.18	45.54	388.58	440.03	198.00	834.46	282.10	-	-	
Tangible fixed assets and land	6,393.66	54.34%	3,474.08	20.48	130.80	1,226.74	45.54	388.58	351.04	194.33	834.46	282.10	-	-	
Investments	-	...	6.11	-	-	2.44	-	-	-	3.67	-	-	-	-	
Other financial assets	-	...	88.99	-	-	-	-	-	88.99	-	-	-	-	-	
External assistance (Project)	5,465.65	46.17%	2,523.59	396.22	219.98	294.15	171.72	315.52	323.26	250.70	260.59	291.46	-	-	
CURRENT DEF/SURPL.comt (I.I-II.I)	2,259.14	132.31%	2,989.14	380.85	351.27	801.60	1,234.84	379.42	139.99	(219.72)	28.35	(107.47)	-	-	
OVERALL DEF/SURPL.comt (I-II)	(9,378.96)	...	(3,059.55)	(35.85)	3.86	(704.58)	1,025.44	(323.48)	(623.31)	(664.65)	(1,066.70)	(670.27)	-	-	-
CURRENT DEF/SURPL.cash(comt.+3)	2,259.14	132.31%	2,989.14	380.85	351.27	801.60	1,234.84	379.42	139.99	(219.72)	28.35	(107.47)	-	-	
OVERALL DEF/SURPL.cash (com.+3)	(9,378.96)	...	(3,059.55)	(35.85)	3.86	(704.58)	1,025.44	(323.48)	(623.31)	(664.65)	(1,066.70)	(670.27)	-	-	-

TOFE : BUDGET EXECUTION OF 2021

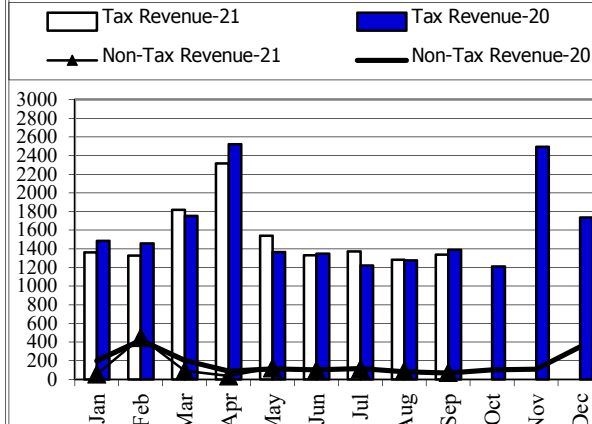
	2021 C.B.L.	Total Act /BL2021	Total Act	Jan-21	Feb-21	Mar-21	Apr-21	Apr-21	Jun-21	Jul-21	Aug-21	Sep-21	Oct-21	Nov-21	Dec-21
III. FINANCING	9,378.96	32.62%	3,059.55	35.85	(3.86)	704.58	(1,025.44)	323.48	623.31	664.65	1,066.70	670.27	-	-	
1. FOREIGN FINANCING	5,137.96	48.94%	2,514.37	360.70	935.82	149.85	145.01	303.25	228.97	228.92	38.70	123.14	-	-	
a. Budget support	857.50	121.56%	1,042.37	-	967.83	-	-	62.53	-	10.18	1.83	0.00	-	-	
-Grants-budget support	100.00	76.99%	76.99	-	3.05	-	-	62.53	-	10.18	1.23	-	-	-	
Capital Support	100.00	76.99%	76.99	-	3.05	-	-	62.53	-	10.18	1.23	-	-	-	
Bilateral grant for investment expense	100.00	14.46%	14.46	-	3.05	-	-	-	-	10.18	1.23	-	-	-	
Donation from citizens charities - local and abroad for investment expense	-	...	62.53	-	-	-	-	62.53	-	-	-	-			
-Debt and related liabilities-budget support	757.50	127.44%	965.38	-	964.77	-	-	-	-	-	0.60	0.00	-	-	
Foreign borrowing	757.50	127.44%	965.38	-	964.77	-	-	-	-	-	0.60	0.00	-	-	
Foreign borrowings from multilateral agencies	757.50	127.44%	965.38	-	964.77	-	-	-	-	-	0.60	0.00	-	-	
b. Project aid	5,465.65	46.23%	2,526.50	382.86	219.14	293.85	166.72	303.76	330.48	248.06	260.40	321.23	-	-	
Spent	5,465.65	46.17%	2,523.59	396.22	219.98	294.15	171.72	315.52	323.26	250.70	260.59	291.46	-	-	
-Grants	862.45	75.00%	646.84	71.87	71.87	71.87	71.87	71.87	71.87	71.87	71.87	71.87	-	-	
Bilateral grant for investment expense	862.45	75.00%	646.84	71.87	71.87	71.87	71.87	71.87	71.87	71.87	71.87	71.87	-	-	
-Debt and related liabilities	4,603.20	40.77%	1,876.75	324.35	148.11	222.28	99.85	243.65	251.39	178.82	188.72	219.59	-	-	
Foreign borrowing	4,603.20	40.77%	1,876.75	324.35	148.11	222.28	99.85	243.65	251.39	178.82	188.72	219.59	-	-	
Foreign borrowings from multilateral agencies	1,841.28	48.42%	891.62	73.95	71.37	89.80	93.66	56.91	129.12	128.33	123.35	125.12	-	-	
Foreign borrowings from bilateral agencies	2,761.92	35.67%	985.13	250.40	76.73	132.48	6.19	186.73	122.28	50.49	65.37	94.47	-	-	
Pending	-	...	2.91	(13.36)	(0.83)	(0.30)	(5.00)	(11.76)	7.22	(2.64)	(0.19)	29.78	-	-	
c. Amortization on external debts	(1,185.19)	...	(1,054.50)	(22.16)	(251.15)	(144.00)	(21.71)	(63.04)	(101.51)	(29.31)	(223.53)	(198.10)	-	-	
2. DOMESTIC FINANCING	700.00	-16.36%	(114.50)	(115.46)	32.74	(61.84)	7.67	45.60	52.93	(141.73)	48.31	17.28	-	-	
a. Net bank financing (monetary survey)	700.00	-16.36%	(114.50)	(115.46)	32.74	(61.84)	7.67	45.60	52.93	(141.73)	48.31	17.28	-	-	
- Government's deposits	700.00	-16.36%	(114.50)	(115.46)	32.74	(61.84)	7.67	45.60	52.93	(141.73)	48.31	17.28	-	-	
3. OUTSTANDING OPERATIONS	-	...	659.68	(209.39)	(972.42)	616.57	(1,178.12)	(25.37)	341.41	577.46	979.69	529.85	-	-	
Error	-	...	(0.00)	0.00	(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	4,080	4,079	-	-	
Provincial revenue	2,203.58	108.72%	2,395.80	114.03	1,164.36	179.87	92.84	161.28	161.28	169.83	230.39	121.92	-	-	
o.w. provincial tax revenue	1,050.32	95.85%	1,006.69	109.53	117.71	141.37	74.57	102.26	110.68	116.75	141.75	92.05	-	-	
o.w. prov. non-tax revenue	213.93	47.46%	101.54	4.48	14.33	11.82	12.55	8.66	9.19	15.81	9.34	15.36	-	-	
o.w. prov. Transfer from central	939.33	137.07%	1,287.57	0.01	1,032.32	26.67	5.72	50.36	41.42	37.27	79.30	14.51	-	-	
Provincial expenditure	1,559.62	108.71%	1,695.49	13.93	317.26	176.66	106.61	152.64	283.71	164.48	315.84	164.38	-	-	
o.w. wage and salary	640.54	59.93%	383.88	6.41	35.75	64.91	46.58	49.65	40.29	45.77	39.47	55.05	-	-	
o.w. non-wage	837.36	130.07%	1,089.16	7.52	244.93	110.35	54.05	94.32	197.96	109.04	164.64	106.35	-	-	
o.w. investment	81.72	272.23%	222.45	-	36.58	1.40	5.98	8.66	45.46	9.67	111.73	2.98	-	-	
Provincial Balance	643.96	108.75%	700.31	100.10	847.10	3.21	(13.77)	8.64	(122.42)	5.35	(85.45)	(42.46)	-	-	
Contribution from casino and Lottery	201.23	2.89%	5.82	0.40	0.42	1.80	0.23	0.32	0.30	0.28	1.67	0.39	-	-	

CHARTS

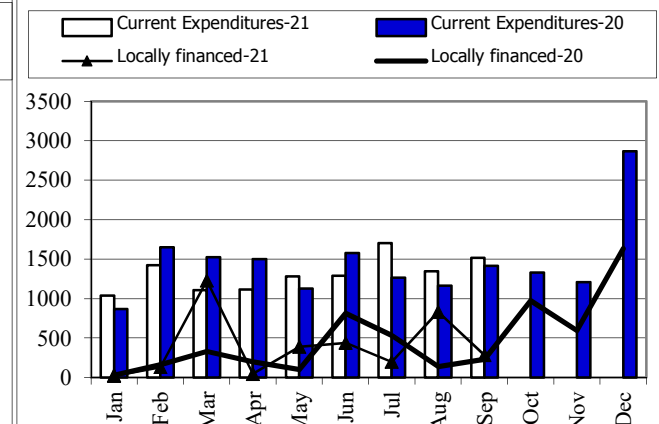
Revenue and Trade Related Tax 2020-2021



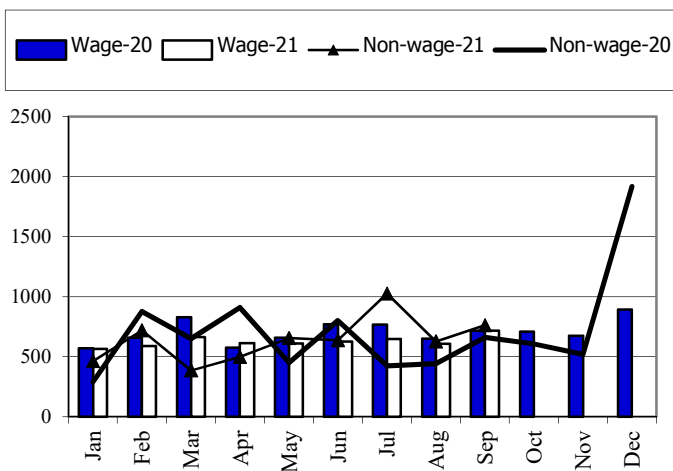
Tax and Non Tax Revenue 2020-2021



Current Expenditures and Domestic Financing 2020-2021

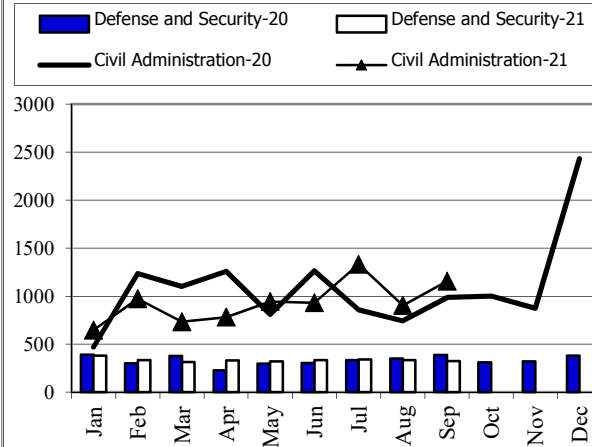


Wage and Non-wage 2020-2021



Source: MEF

Defense and Security and Civil Administrative Expenditure 2020-2021



Multilateral and Bilateral Disbursements 2020-2021

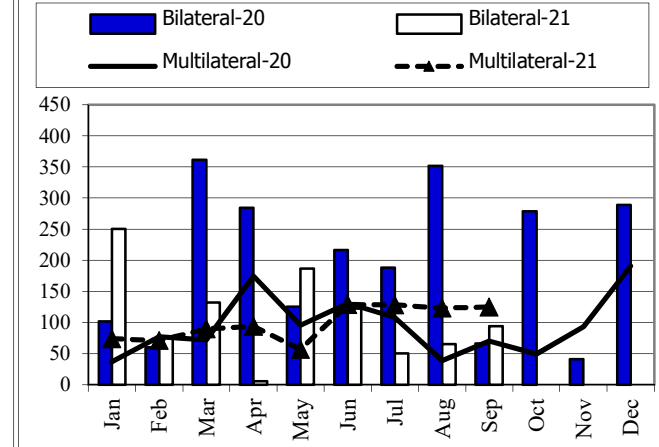


TABLE OF MINISTRY AND INSTITUTION SPENDING OF 2021

	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	67.75%	11,821,080	1,037,434	1,422,653	1,108,535	1,117,199	1,280,894	1,287,252	1,703,210	1,347,645	1,516,258			
I. General Administration	1,815,921	74.72%	1,356,845	121,917	183,109	143,912	136,961	221,349	111,691	150,876	80,569	206,461			
01. Royal Palace	82,393	65.05%	53,595	4,559	6,553	7,828	5,855	5,763	5,194	5,716	5,976	6,151			
02. National Assembly	162,699	67.35%	109,583	24,147	11,520	25,748	15,743	-	24,057	8,178	116	73			
03. Senate	76,052	90.36%	68,724	11,531	11,978	11,681	6,220	-	-	12,781	-	14,534			
04. Counstitutional Council	12,920	77.16%	9,969	2,849	964	-	2,619	735	-	2,642	-	161			
05.1 Council of Minister	397,101	93.66%	371,926	32,061	16,785	11,777	43,403	141,042	23,975	53,110	10,869	38,904			
05.4 CDC	13,691	38.41%	5,259	92	125	585	372	99	980	942	1,656	407			
08. Relations Assembly and Inspections	38,878	60.45%	23,503	1,683	1,990	3,036	2,747	2,931	2,845	3,282	2,640	2,349			
09. Foreign Affairs and Int'l Cooperation	161,425	56.01%	90,418	8,268	19,933	17,428	2,657	5,165	6,924	10,940	4,279	14,825			
10. Economy and Finance	468,559	92.69%	434,317	24,330	97,095	44,783	38,497	46,235	20,565	35,313	30,818	96,682			
14. Planning	92,784	50.55%	46,899	3,574	4,738	6,225	4,909	5,744	5,612	5,173	5,304	5,622			
28. Urbanization and Construction	109,926	38.72%	42,562	3,199	3,938	4,252	4,217	4,922	4,328	3,706	8,583	5,417			
30. National Election Committee	87,422	38.75%	33,879.75	1,177	1,665	1,770	1,683	1,672	8,878	1,995	2,601	12,439			
31. National Audit Authority	12,948	56.26%	7,285	676	676	676	682	682	1,004	800	731	1,359			
33.1 Anti-corrupption Authority	42,549	59.60%	25,361	2,071	2,581	4,748	4,010	2,441	2,295	2,114	2,718	2,383			
34. Public Function	56,574	59.33%	33,564	1,701	2,569	3,375	3,348	3,921	5,034	4,183	4,278	5,157			
II. Defense and Security	4,715,869	65.22%	3,075,550	386,421	338,029	319,902	337,552	327,547	342,213	348,606	341,836	333,443			
06. National Defense	2,565,862	67.95%	1,743,431	179,501	202,365	184,023	209,126	180,678	193,819	210,830	191,710	191,379			
07.1 Interior - Public Security	1,686,858	61.74%	1,041,444	185,457	101,635	102,488	101,830	109,263	111,125	106,004	116,576	107,067			
07.2 Interior-Administration	298,407	73.36%	218,922	16,923	27,072	26,653	19,397	29,408	27,948	23,021	24,261	24,240			
26. Justice	164,742	43.55%	71,752	4,541	6,958	6,739	7,199	8,199	9,320	8,750	9,289	10,758			
III. Social Administrative	6,048,675	81.35%	4,920,711	302,386	331,799	515,916	351,636	580,095	700,360	712,140	652,820	773,558			
11. Information	80,558	70.74%	56,991	3,165	5,445	8,959	7,051	8,289	4,748	6,062	4,953	8,318			
12. Public Health	1,030,290	153.87%	1,585,323	56,035	8,180	72,954	39,471	176,302	308,916	338,869	250,760	333,837			
16. Education, Youth and Sport	3,024,413	63.94%	1,933,831	131,833	187,676	217,546	213,183	228,868	228,315	226,272	234,842	265,296			
18. Culture and Fine-Arts	165,056	59.68%	98,498	3,777	4,610	23,689	7,072	27,656	6,036	8,283	9,205	8,171			
19. Environment	85,498	68.54%	58,602	2,865	5,397	6,040	6,050	6,423	6,419	5,381	6,184	13,844			
21. Social Affair & Veteran	1,287,695	75.41%	971,100	94,332	105,158	167,295	56,190	113,111	109,565	109,306	102,630	113,512			
23. Public Worship and Religion	66,270	57.53%	38,127	1,970	2,858	3,812	3,863	5,606	5,169	5,172	4,193	5,485			
24. Woman Affairs	44,538	62.90%	28,014	1,627	1,737	3,236	4,923	3,544	3,658	2,502	3,322	3,466			
32. Labour and Vocational Training	264,357	56.83%	150,224	6,781	10,737	12,386	13,835	10,296	27,533	10,294	36,733	21,630			
IV. Economy Administrative	1,459,755	50.45%	736,486	27,716	46,255	66,862	66,385	67,756	101,245	93,206	105,729	161,331			

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
05.3 Civil Aviation Secretariate	49,555	61.05%	30,255	1,344	1,300	1,305	1,522	1,643	2,071	1,644	16,745	2,680			
13. Industry, Mines and Energy	54,808	48.33%	26,488	1,328	2,041	2,523	2,552	3,166	4,348	2,601	4,494	3,436			
15. Commerce	123,743	55.60%	68,798	2,833	3,522	11,934	4,353	9,407	13,006	8,628	9,014	6,100			
17. Agriculture, Forestry and Fishery	261,553	60.95%	159,410	7,735	11,724	16,459	18,163	18,543	22,575	23,026	16,027	25,159			
20. Rural Development	184,355	28.14%	51,885	2,235	4,597	4,439	3,382	5,496	7,836	8,416	4,738	10,746			
22. Posts and Telecommunications	77,655	81.88%	63,585	1,890	2,266	3,372	3,266	3,056	21,562	7,625	4,456	16,091			
25. Public Works and Transport	408,326	47.22%	192,805	4,956	8,789	15,754	8,680	11,574	12,450	21,706	25,478	83,418			
27. Tourism	84,175	61.34%	51,630	1,718	3,814	4,043	10,330	5,568	4,034	8,078	9,284	4,763			
29. Water Resources and Meteorology	158,619	37.94%	60,180	2,060	5,993	3,910	11,133	5,637	9,655	6,848	8,933	6,011			
35. Industry and Handicrafts	56,966	55.21%	31,450	1,616	2,210	3,123	3,005	3,667	3,708	4,633	6,561	2,926			
V. Miscellaneous	3,406,621	50.83%	1,731,488	198,993	523,461	61,942	224,665	84,146	31,744	398,383	166,691	41,464			
99.Unexpect Expenditure	3,406,621	50.83%	1,731,488	198,993	523,461	61,942	224,665	84,146	31,744	398,383	166,691	41,464			

Report preparation Note



The Implementation of State Budget (TOFE) in September 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 18th October, 2021
- 2.The Revenue Data of the Local Government Level (Municipal/ Provincial Level) provided by GDNT and FMIS System, was updated on 18th October, 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 19th October, 2021
- 4.The Expenditure Data of the Local Government Level (Municipal/ Provincial Level) provided by GDNT and FMIS System, was updated on 13th October, 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 20th October, 2021
- 6.The Trail Balance Report of the Local Government Level (Municipal/ Provincial Level) provided by GDNT and FMIS System, was updated on 20th October, 2021
- 7.The Loan & Grant Data provided by General Department of International Cooperation and Debt Management (GDICDM), was updated on 08th October, 2021
- 8.The Multilateral & Bilateral Data downloaded from DMFAS System of GDICDM, was updated on 20th October, 2021
- 9.The Credit Bank Operations Data provided by National Bank of Cambodia (NBC), was updated on 01st October, 2021.

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

