



# State Budget Implementation

October, 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 10 months of 2021 has accumulated the total of 16,232.67 billion riels or equivalent to 81.46% of the 2021 budget law, whereas the implementation in the same period of 2020 achieved only 69.19 percent of the 2020 budget law.** Regardless of the fact that the socioeconomic situation in Cambodia in 2021 has been severely impacted by the COVID-19 crisis, resulted in the closure of a wide range of locations, the revenue performance for the period of 10 months of 2021 suggests that it is still sustainable and in the similar phase as the same period in 2020.

**The expenditure performance of the BCG within 10 months of 2021 has accumulated the total of 20,664.88 billion riels, equivalent to 70.51 percent of the 2021 budget law with the pace of implementation is fairly similar to the same period of 2020.** 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 10 months of 2021, BCG has executed the expenses on social benefits of 3,009.53 Billion Riels, equivalent to 129.63% of the 2021 budget, an increase of 67.77%, while the expenses on purchases and salaries decreased by 14% and 9.68 % respectively, compared to the same period in 2020.

**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 10 months of 2021, the total implementation of foreign financing at the BCG level reached 3,237.25 Billion riels or 63.01% of the 2021 budget law, while the total government deposits amounted to 74.10 Billion riels.



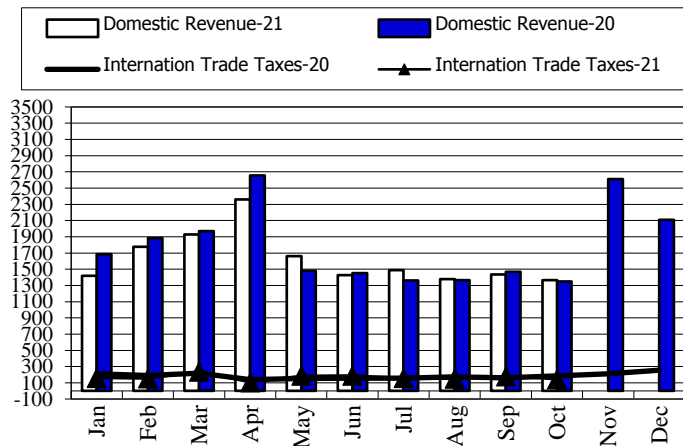
TOFE : BUDGET EXECUTION OF 2021															
	2021 C.B.L.	Total Act /BL2021	Total Act	Jan-21	Feb-21	Mar-21	Apr-21	Apr-21	Jun-21	Jul-21	Aug-21	Sep-21	Oct-21	Nov-21	Dec-21
<b>I. DOMESTIC REVENUE</b>	<b>19,927.19</b>	<b>81.46%</b>	<b>16,232.67</b>	<b>1,418.28</b>	<b>1,777.28</b>	<b>1,927.28</b>	<b>2,359.91</b>	<b>44,287.00</b>	<b>1,427.24</b>	<b>1,487.27</b>	<b>1,376.19</b>	<b>1,433.97</b>	<b>1,363.73</b>	-	
<b>1.CURRENT REVENUE</b>	<b>19,705.98</b>	<b>82.12%</b>	<b>16,181.93</b>	<b>1,418.28</b>	<b>1,773.93</b>	<b>1,910.14</b>	<b>2,352.04</b>	<b>44,287.00</b>	<b>1,427.24</b>	<b>1,483.51</b>	<b>1,376.19</b>	<b>1,423.22</b>	<b>1,357.07</b>	-	
<b>a. TAX REVENUE</b>	<b>17,520.00</b>	<b>85.39%</b>	<b>14,960.97</b>	<b>1,362.93</b>	<b>1,325.63</b>	<b>1,818.43</b>	<b>2,314.96</b>	<b>44,287.00</b>	<b>1,329.87</b>	<b>1,373.01</b>	<b>1,284.58</b>	<b>1,336.06</b>	<b>1,276.16</b>	-	
<b>Domestic tax revenue</b>	<b>15,224.60</b>	<b>87.32%</b>	<b>13,294.81</b>	<b>1,203.41</b>	<b>1,172.48</b>	<b>1,579.95</b>	<b>2,208.38</b>	<b>44,287.00</b>	<b>1,141.56</b>	<b>1,214.25</b>	<b>1,134.43</b>	<b>1,155.24</b>	<b>1,132.39</b>	-	
Direct Tax (income tax, profits tax)	4,304.00	118.70%	5,108.84	373.60	304.19	542.63	1,685.08	44,287.00	323.31	437.75	343.20	335.43	351.98	-	
Indirect Tax	10,920.60	74.96%	8,185.97	829.80	868.30	1,037.32	523.30	44,287.00	818.25	776.50	791.24	819.80	780.41	-	
o.w/ - Excise Tax on specific goods	870.00	72.42%	630.06	69.15	89.21	87.94	44.95	44,287.00	52.18	58.97	54.93	48.43	59.35	-	
o.w/ -Special Excise Tax(petroleum,others)	3,563.80	75.74%	2,699.15	272.78	283.07	366.98	163.10	44,287.00	283.14	252.40	252.32	274.39	245.28	-	
o.w/ - Excise Tax on specific services	75.00	56.54%	42.40	6.08	0.60	0.53	1.19	44,287.00	4.70	5.61	6.36	6.59	6.07	-	
Other tax revenues	135.00	87.31%	117.87	12.31	13.84	12.45	9.24	44,287.00	11.17	10.21	13.55	11.90	10.66	-	
<b>Taxes on international trade</b>	<b>2,295.40</b>	<b>72.59%</b>	<b>1,666.16</b>	<b>159.53</b>	<b>153.15</b>	<b>238.48</b>	<b>106.58</b>	<b>44,287.00</b>	<b>188.32</b>	<b>158.76</b>	<b>150.15</b>	<b>180.83</b>	<b>143.78</b>	-	
Taxes and duties on imports	2,283.70	73.73%	1,633.29	156.89	150.79	233.56	103.46	44,287.00	185.36	155.13	146.61	178.32	140.32	-	
April, 2021	1,546.60	73.73%	1,140.37	112.87	113.51	142.24	75.66	44,287.00	133.63	112.19	104.92	113.84	94.82	-	
-Customs duties on petroleum products	331.00	59.02%	195.35	17.74	14.13	30.89	12.72	44,287.00	20.04	13.47	21.87	23.92	22.08	-	
-Additional tax on oil product - Road maintenance	361.00	72.56%	261.92	22.93	17.08	54.76	12.42	44,287.00	27.74	26.52	16.84	37.26	21.17	-	
-others	45.10	79.03%	35.64	3.35	6.06	5.68	2.66	44,287.00	3.95	2.95	2.98	3.30	2.25	-	
Taxes and duties on exports	11.70	280.92%	32.87	2.64	2.35	4.92	3.12	44,287.00	2.95	3.63	3.54	2.50	3.46	-	
o.w/-Tax on timber exports	4.50	177.91%	8.01	1.00	0.80	1.38	1.17	44,287.00	0.10	1.07	0.47	0.48	0.64	-	
-Tax on rubber exports	2.70	571.47%	15.43	0.81	0.98	2.58	0.84	44,287.00	1.43	1.28	2.29	1.42	2.27	-	
-Tax on export of agricultural products	4.30	216.61%	9.31	0.80	0.56	0.94	1.10	44,287.00	1.40	1.28	0.77	0.58	0.53	-	
<b>b. NON TAX REVENUE</b>	<b>2,185.98</b>	<b>55.85%</b>	<b>1,220.96</b>	<b>55.35</b>	<b>448.30</b>	<b>91.71</b>	<b>37.08</b>	<b>44,287.00</b>	<b>97.37</b>	<b>110.49</b>	<b>91.61</b>	<b>87.16</b>	<b>80.90</b>	-	
<b>State Property Revenue</b>	<b>205.08</b>	<b>182.53%</b>	<b>374.34</b>	<b>11.97</b>	<b>294.18</b>	<b>6.65</b>	<b>9.06</b>	<b>44,287.00</b>	<b>5.83</b>	<b>7.55</b>	<b>11.73</b>	<b>5.79</b>	<b>12.76</b>	-	
Concession and rental land	185.14	44.51%	82.41	11.96780	5.40	6.65	9.06	44,287.00	5.67	7.55	11.68	5.59	12.76	-	
Public Enterprises Income	19.94	1463.74%	291.93	-	288.78	-	-	44,287.00	0.15	-	0.05	0.20	-	-	
<b>Income from Sales, Rental of Properties and Services</b>	<b>1,668.81</b>	<b>35.85%</b>	<b>598.21</b>	<b>39.96</b>	<b>123.10</b>	<b>64.27</b>	<b>10.54</b>	<b>44,287.00</b>	<b>45.69</b>	<b>72.88</b>	<b>56.54</b>	<b>52.02</b>	<b>59.14</b>	-	
Income of administrative public enterprises -operational services (for profit)	627.07	27.40%	171.80	0.43	38.65	24.86	0.38	44,287.00	5.30	29.35	18.89	11.12	12.74	-	
Sales of Property of Public Administration	110.03	53.91%	59.32	6.21	6.50	9.90	2.05	44,287.00	4.53	4.82	5.05	1.64	4.56	-	
Administrative fees	594.12	36.01%	213.92	15.11	15.77	19.46	4.97	44,287.00	30.31	30.47	18.40	24.48	29.22	-	
Sales of Services	41.80	22.72%	9.50	0.87	0.94	0.70	0.35	44,287.00	1.28	1.73	0.62	1.40	1.07	-	
Other transaction fees	266.07	45.52%	121.11	10.98	58.73	6.45	1.27	44,287.00	3.41	3.16	12.26	12.47	9.60	-	
Other Rental of immovable properties	29.72	75.92%	22.56	6.36	2.50	2.91	1.52	44,287.00	0.87	3.35	1.32	0.92	1.96	-	
<b>Other non tax</b>	<b>312.09</b>	<b>79.60%</b>	<b>248.41</b>	<b>3.43</b>	<b>31.03</b>	<b>20.79</b>	<b>17.48</b>	<b>44,287.00</b>	<b>45.85</b>	<b>30.06</b>	<b>23.33</b>	<b>29.35</b>	<b>8.99</b>	-	
o.w/ Other exceptional revenues	-	...	28.13	2.39	7.79	8.57	1.25	44,287.00	19.28	(15.27)	3.14	-	-	-	
<b>2. CAPITAL REVENUE</b>	<b>221.20</b>	<b>22.94%</b>	<b>50.74</b>	-	<b>3.36</b>	<b>17.15</b>	<b>7.87</b>	<b>44,287.00</b>	-	<b>3.76</b>	-	<b>10.75</b>	<b>6.67</b>	-	
Other financial assets	221.20	22.94%	50.74	-	3.36	17.15	7.87	44,287.00	-	3.76	-	10.75	6.67	-	
<b>II. BUDGET EXPENDITURE</b>	<b>29,306.15</b>	<b>70.51%</b>	<b>20,664.88</b>	<b>1,453.53</b>	<b>1,893.58</b>	<b>2,631.87</b>	<b>1,334.47</b>	<b>1,984.99</b>	<b>2,050.55</b>	<b>2,321.62</b>	<b>2,446.31</b>	<b>2,283.56</b>	<b>2,264.41</b>	-	
<b>1. CURRENT EXPENDITURE</b>	<b>17,446.84</b>	<b>77.49%</b>	<b>13,519.15</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>	<b>1,287.25</b>	<b>1,703.21</b>	<b>1,347.64</b>	<b>1,516.26</b>	<b>1,698.07</b>	-	
<b>a. Wages</b>	<b>7,980.85</b>	<b>78.16%</b>	<b>6,237.74</b>	<b>566.01</b>	<b>586.77</b>	<b>662.50</b>	<b>613.80</b>	<b>610.42</b>	<b>627.24</b>	<b>646.36</b>	<b>608.73</b>	<b>716.67</b>	<b>599.24</b>	-	

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
Personnel charges-civil administrative	4,433.17	75.99%	3,368.95	286.34	307.14	377.91	330.28	326.93	340.36	357.54	320.55	427.38	294.52	-	
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	80.86%	2,868.79	279.67	279.63	284.59	283.53	283.50	286.89	288.81	288.18	289.29	304.72	-	
<b>b. Non wage</b>	<b>9,465.99</b>	<b>76.92%</b>	<b>7,281.40</b>	<b>471.42</b>	<b>835.89</b>	<b>446.04</b>	<b>503.39</b>	<b>670.47</b>	<b>660.01</b>	<b>1,056.85</b>	<b>738.92</b>	<b>799.59</b>	<b>1,098.82</b>	<b>-</b>	
<b>-Purchases</b>	<b>1,422.55</b>	<b>56.43%</b>	<b>802.79</b>	<b>85.77</b>	<b>46.86</b>	<b>33.66</b>	<b>52.21</b>	<b>97.58</b>	<b>109.27</b>	<b>68.36</b>	<b>90.18</b>	<b>57.95</b>	<b>160.95</b>	<b>-</b>	
Maintenance supplies	240.88	37.25%	89.72	0.02	3.63	2.63	6.59	5.17	4.99	7.01	3.96	5.57	50.13	-	
Administration supplies	203.71	44.82%	91.31	0.04	2.54	5.71	5.79	12.14	14.06	7.22	22.35	16.95	4.49	-	
Food and agricultural products	170.88	87.54%	149.60	-	33.26	9.45	25.08	9.92	10.34	28.40	5.19	7.30	20.65	-	
Clothing and decoration	156.97	40.18%	63.06	-	0.55	0.48	1.68	2.77	1.88	4.75	1.37	2.32	47.26	-	
Small tools, material, furniture and equip.	349.45	64.00%	223.63	85.29	2.99	9.56	10.91	22.53	21.03	9.39	41.70	14.48	5.74	-	
Energy and water	150.96	48.23%	72.80	0.41	3.88	5.82	2.15	5.99	16.34	11.59	11.17	10.79	4.67	-	
Health supplies and equipment	146.55	75.87%	111.19	-	-	-	-	39.06	40.64	-	4.24	0.53	26.73	-	
Other supplies	3.15	46.67%	1.47	-	-	-	-	-	-	-	0.20	-	1.27	-	
<b>-Services</b>	<b>1,646.07</b>	<b>38.86%</b>	<b>639.67</b>	<b>0.74</b>	<b>40.26</b>	<b>36.15</b>	<b>46.89</b>	<b>45.51</b>	<b>76.02</b>	<b>68.48</b>	<b>83.62</b>	<b>136.31</b>	<b>105.67</b>	<b>-</b>	
o.w/ -Rentals and charges (furniture)	27.26	71.77%	19.57	0.13	9.40	3.50	0.34	0.54	1.28	0.93	0.07	3.24	0.14	-	
-Maintenance and repairs	944.28	40.88%	386.00	-	4.81	12.99	20.64	32.81	40.13	41.45	61.61	111.61	59.96	-	
<b>-Financial charges</b>	<b>621.36</b>	<b>72.92%</b>	<b>453.10</b>	8.94	118.04	61.62	4.99	16.35	23.11	31.18	112.67	38.04	38.16	-	
-Interests on external debt	621.36	61.55%	382.44	8.94	117.47	39.03	4.99	15.80	23.11	8.60	112.03	37.66	14.82	-	
<b>-Social Benefit</b>	<b>2,321.56</b>	<b>129.63%</b>	<b>3,009.53</b>	<b>103.42</b>	<b>114.83</b>	<b>240.70</b>	<b>115.36</b>	<b>377.05</b>	<b>365.67</b>	<b>479.60</b>	<b>364.05</b>	<b>443.15</b>	<b>405.70</b>	<b>-</b>	
o.w/- Social Security Benefits	1,137.31	86.24%	980.87	90.63	101.04	158.63	39.06	92.81	99.99	99.76	94.59	104.70	99.65	-	
-Social Assistance to citizens	969.04	199.81%	1,936.28	9.54	8.85	75.32	65.65	266.78	255.92	370.71	257.70	330.36	295.45	-	
-Social Assistance to social and cultural entities	147.90	52.55%	77.72	3.23	4.83	6.64	10.57	11.73	9.62	8.86	8.94	8.00	5.31	-	
-Other social benefits	13.66	100.00%	13.66	-	-	-	-	5.62	-	-	2.81	-	5.23	-	
<b>-Grants</b>	<b>2,608.97</b>	<b>82.99%</b>	<b>2,165.19</b>	258.20	437.24	49.42	268.04	127.03	83.73	408.01	88.18	65.11	380.23	-	
<b>-Other non wage</b>	<b>845.48</b>	<b>24.97%</b>	<b>211.13</b>	14.35	78.65	24.50	15.91	6.95	2.20	1.23	0.21	59.02	8.12	-	
o.w/ -Unanticipated Expense(Reserve)	697.00	0.00%	-	-	-	-	-	-	-	-	-	-	-	-	
<b>2. CAPITAL</b>	<b>11,859.31</b>	<b>60.25%</b>	<b>7,145.73</b>	<b>416.10</b>	<b>470.93</b>	<b>1,523.33</b>	<b>217.27</b>	<b>704.10</b>	<b>763.30</b>	<b>618.41</b>	<b>1,098.67</b>	<b>767.30</b>	<b>566.34</b>	<b>-</b>	
<b>Domestic Financing</b>	<b>6,393.66</b>	<b>59.79%</b>	<b>3,823.01</b>	<b>20.48</b>	<b>130.80</b>	<b>1,229.18</b>	<b>45.54</b>	<b>388.58</b>	<b>440.03</b>	<b>198.00</b>	<b>834.46</b>	<b>282.10</b>	<b>253.84</b>	<b>-</b>	
Tangible fixed assets and land	6,393.66	58.31%	3,727.92	20.48	130.80	1,226.74	45.54	388.58	351.04	194.33	834.46	282.10	253.84	-	
Investments	-	...	6.11	-	-	2.44	-	-	-	3.67	-	-	-	-	
Other financial assets	-	...	88.99	-	-	-	-	-	88.99	-	-	-	-	-	
<b>External assistance (Project)</b>	<b>5,465.65</b>	<b>60.79%</b>	<b>3,322.72</b>	<b>395.62</b>	<b>340.14</b>	<b>294.15</b>	<b>171.72</b>	<b>315.52</b>	<b>323.26</b>	<b>420.41</b>	<b>264.20</b>	<b>485.20</b>	<b>312.50</b>	<b>-</b>	
<b>CURRENT DEF/SURPL.comt (I.I-II.I)</b>	<b>2,259.14</b>	<b>117.87%</b>	<b>2,662.78</b>	<b>380.85</b>	<b>351.27</b>	<b>801.60</b>	<b>1,234.84</b>	<b>379.42</b>	<b>139.99</b>	<b>(219.70)</b>	<b>28.55</b>	<b>(93.04)</b>	<b>(341)</b>	<b>-</b>	
<b>OVERALL DEF/SURPL.comt (I-II)</b>	<b>(9,378.96)</b>	<b>...</b>	<b>(4,432.21)</b>	<b>(35.25)</b>	<b>(116.30)</b>	<b>(704.58)</b>	<b>1,025.44</b>	<b>(323.48)</b>	<b>(623.31)</b>	<b>(834.36)</b>	<b>(1,070.12)</b>	<b>(849.58)</b>	<b>(900.67)</b>	<b>-</b>	<b>-</b>
<b>CURRENT DEF/SURPL.cash(comt.+3)</b>	<b>2,259.14</b>	<b>117.87%</b>	<b>2,662.78</b>	<b>380.85</b>	<b>351.27</b>	<b>801.60</b>	<b>1,234.84</b>	<b>379.42</b>	<b>139.99</b>	<b>(219.70)</b>	<b>28.55</b>	<b>(93.04)</b>	<b>(341.00)</b>	<b>-</b>	
<b>OVERALL DEF/SURPL.cash (com.+3)</b>	<b>(9,378.96)</b>	<b>...</b>	<b>(4,432.21)</b>	<b>(35.25)</b>	<b>(116.30)</b>	<b>(704.58)</b>	<b>1,025.44</b>	<b>(323.48)</b>	<b>(623.31)</b>	<b>(834.36)</b>	<b>(1,070.12)</b>	<b>(849.58)</b>	<b>(900.67)</b>	<b>-</b>	<b>-</b>
<b>III. FINANCING</b>	<b>9,378.96</b>	<b>47.26%</b>	<b>4,432.21</b>	<b>35.25</b>	<b>116.30</b>	<b>704.58</b>	<b>(1,025.44)</b>	<b>323.48</b>	<b>623.31</b>	<b>834.36</b>	<b>1,070.12</b>	<b>849.58</b>	<b>900.67</b>	<b>-</b>	
<b>I. FOREIGN FINANCING</b>	<b>5,137.96</b>	<b>63.01%</b>	<b>3,237.25</b>	<b>360.10</b>	<b>1,055.98</b>	<b>149.85</b>	<b>145.01</b>	<b>303.25</b>	<b>228.97</b>	<b>398.64</b>	<b>42.32</b>	<b>316.88</b>	<b>236.25</b>	<b>-</b>	

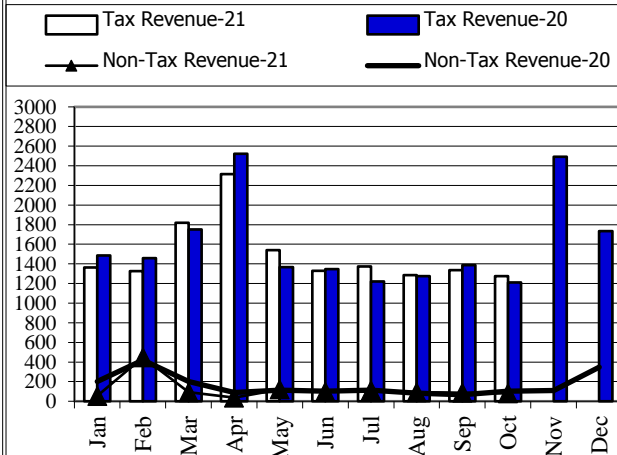
TOFE : BUDGET EXECUTION OF 2021															
	2021 C.B.L.	Total Act /BL2021	Total Act	Jan-21	Feb-21	Mar-21	Apr-21	Apr-21	Jun-21	Jul-21	Aug-21	Sep-21	Oct-21	Nov-21	Dec-21
<b>a. Budget support</b>	<b>857.50</b>	<b>121.56%</b>	<b>1,042.37</b>	-	<b>967.83</b>	-	-	<b>62.53</b>	-	<b>10.18</b>	<b>1.83</b>	<b>0.00</b>	-	-	
<b>-Grants-budget support</b>	100.00	76.99%	76.99	-	<b>3.05</b>	-	-	<b>62.53</b>	-	<b>10.18</b>	<b>1.23</b>	-	-	-	
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	-	-	-	-	-		
<b>-Debt and related liabilities-budget support</b>	<b>757.50</b>	<b>127.44%</b>	<b>965.38</b>	-	<b>964.77</b>	-	-	-	-	-	<b>0.60</b>	<b>0.00</b>	-	-	
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>b. Project aid</b>	<b>5,465.65</b>	<b>60.46%</b>	<b>3,304.66</b>	<b>382.26</b>	<b>339.30</b>	<b>293.85</b>	<b>166.72</b>	<b>303.76</b>	<b>330.48</b>	<b>417.77</b>	<b>264.01</b>	<b>514.97</b>	<b>291.53</b>	-	
<b>Spent</b>	<b>5,465.65</b>	<b>60.79%</b>	<b>3,322.72</b>	<b>395.62</b>	<b>340.14</b>	<b>294.15</b>	<b>171.72</b>	<b>315.52</b>	<b>323.26</b>	<b>420.41</b>	<b>264.20</b>	<b>485.20</b>	<b>312.50</b>	-	
<b>-Grants</b>	<b>862.45</b>	<b>83.33%</b>	<b>718.71</b>	<b>71.87</b>	<b>71.87</b>	<b>71.87</b>	<b>71.87</b>	<b>71.87</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	83.33%	718.71	71.87	71.87	71.87	71.87	71.87	71.87	71.87	71.87	71.87	71.87	-	
<b>-Debt and related liabilities</b>	<b>4,603.20</b>	<b>56.57%</b>	<b>2,604.01</b>	<b>323.74</b>	<b>268.26</b>	<b>222.28</b>	<b>99.85</b>	<b>243.65</b>	<b>251.39</b>	<b>348.54</b>	<b>192.33</b>	<b>413.33</b>	<b>240.63</b>	-	
Foreign borrowing	4,603.20	56.57%	2,604.01	323.74	268.26	222.28	99.85	243.65	251.39	348.54	192.33	413.33	240.63	-	
Foreign borrowings from multilateral agencies	1,841.28	53.00%	975.94	73.35	71.37	89.80	93.66	56.91	129.12	125.50	126.96	122.49	86.78	-	
Foreign borrowings from bilateral agencies	2,761.92	58.95%	1,628.07	250.40	196.89	132.48	6.19	186.73	122.28	223.05	65.37	290.84	153.85	-	
<b>Pending</b>	-	...	<b>(18.06)</b>	<b>(13.36)</b>	<b>(0.83)</b>	<b>(0.30)</b>	<b>(5.00)</b>	<b>(11.76)</b>	<b>7.22</b>	<b>(2.64)</b>	<b>(0.19)</b>	<b>29.78</b>	<b>(20.97)</b>	-	
<b>c. Amortization on external debts</b>	<b>(1,185.19)</b>	...	<b>(1,109.78)</b>	<b>(22.16)</b>	<b>(251.15)</b>	<b>(144.00)</b>	<b>(21.71)</b>	<b>(63.04)</b>	<b>(101.51)</b>	<b>(29.31)</b>	<b>(223.53)</b>	<b>(198.10)</b>	<b>(55.28)</b>	-	
<b>2. DOMESTIC FINANCING</b>	<b>700.00</b>	<b>-10.59%</b>	<b>(74.10)</b>	<b>(115.46)</b>	<b>32.74</b>	<b>(61.84)</b>	<b>7.67</b>	<b>45.60</b>	<b>52.93</b>	<b>(141.73)</b>	<b>48.31</b>	<b>17.28</b>	<b>40.40</b>	-	
<b>a. Net bank financing (monetary survey)</b>	<b>700.00</b>	<b>-10.59%</b>	<b>(74.10)</b>	<b>(115.46)</b>	<b>32.74</b>	<b>(61.84)</b>	<b>7.67</b>	<b>45.60</b>	<b>52.93</b>	<b>(141.73)</b>	<b>48.31</b>	<b>17.28</b>	<b>40.40</b>	-	
- Government's deposits	700.00	-10.59%	(74.10)	(115.46)	32.74	(61.84)	7.67	45.60	52.93	(141.73)	48.31	17.28	40.40	-	
<b>3. OUTSTANDING OPERATIONS</b>	-	...	<b>1,269.07</b>	<b>(209.39)</b>	<b>(972.42)</b>	<b>616.57</b>	<b>(1,178.12)</b>	<b>(25.37)</b>	<b>341.41</b>	<b>577.44</b>	<b>979.49</b>	<b>515.42</b>	<b>624.03</b>	-	
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	4,066	-	
Provincial revenue	<b>2,203.58</b>	<b>127.06%</b>	<b>2,799.80</b>	<b>114.03</b>	<b>1,164.36</b>	<b>179.87</b>	<b>92.84</b>	<b>161.28</b>	<b>161.28</b>	<b>169.83</b>	<b>230.39</b>	<b>213.77</b>	<b>312.15</b>	-	
o.w. provincial tax revenue	1,050.32	115.40%	1,212.03	109.53	117.71	141.37	74.57	102.26	110.68	116.75	141.75	177.00	120.39	-	
o.w. prov. non-tax revenue	213.93	59.80%	127.93	4.48	14.33	11.82	12.55	8.66	9.19	15.81	9.34	22.25	19.49	-	
o.w. prov. Transfer from central	939.33	155.41%	1,459.84	0.01	1,032.32	26.67	5.72	50.36	41.42	37.27	79.30	14.51	172.27	-	
Provincial expenditure	<b>1,559.62</b>	<b>122.31%</b>	<b>1,907.55</b>	<b>13.93</b>	<b>317.26</b>	<b>176.66</b>	<b>106.61</b>	<b>152.64</b>	<b>283.71</b>	<b>164.48</b>	<b>315.84</b>	<b>164.47</b>	<b>211.96</b>	-	
o.w. wage and salary	640.54	65.63%	420.42	6.41	35.75	64.91	46.58	49.65	40.29	45.77	39.47	55.05	36.53	-	
o.w. non-wage	837.36	147.95%	1,238.90	7.52	244.93	110.35	54.05	94.32	197.96	109.04	164.64	106.44	149.65	-	
o.w. investment	81.72	303.77%	248.23	-	36.58	1.40	5.98	8.66	45.46	9.67	111.73	2.98	25.78	-	
Provincial Balance	<b>643.96</b>	138.56%	892.25	100.10	847.10	3.21	(13.77)	8.64	(122.42)	5.35	(85.45)	49.29	100.19	-	
Contribution from casino and Lottery	201.23	5.24%	10.54	0.40	0.42	1.80	0.23	0.32	0.30	0.28	1.82	0.39	4.57	-	

## CHARTS

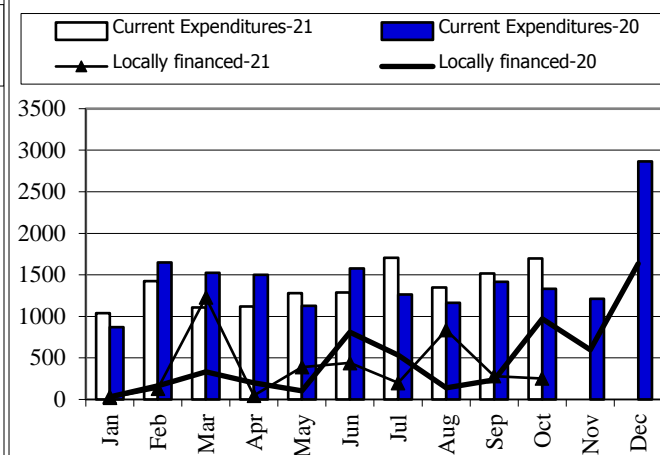
Revenue and Trade Relate Tax 2020-2021



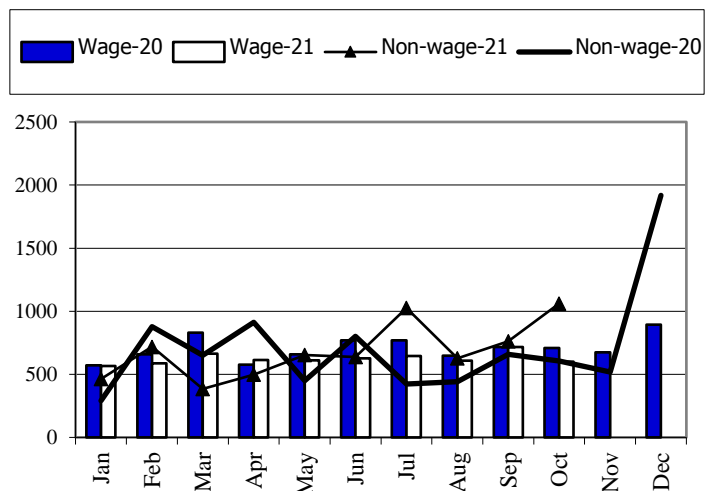
Tax and Non Tax Revenue 2020-2021



Current Expenditures and Domestic Financing 2020-2021



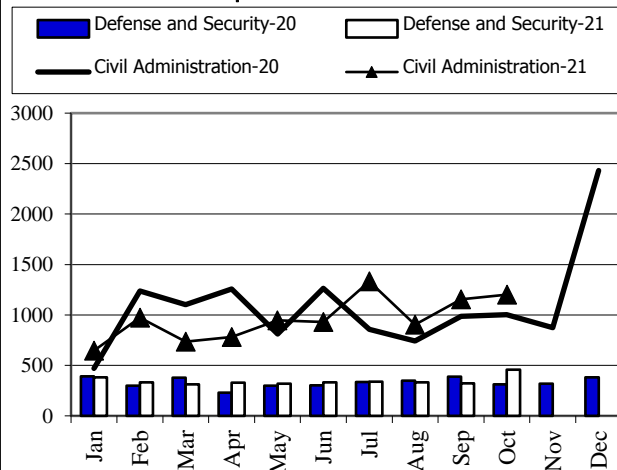
Wage and Non-wage 2020-2021



Source: MEF

Defense and Security and Civil Administrative

Expenditure 2020-2021



Multilateral and Bilateral Disbursements 2020-2021

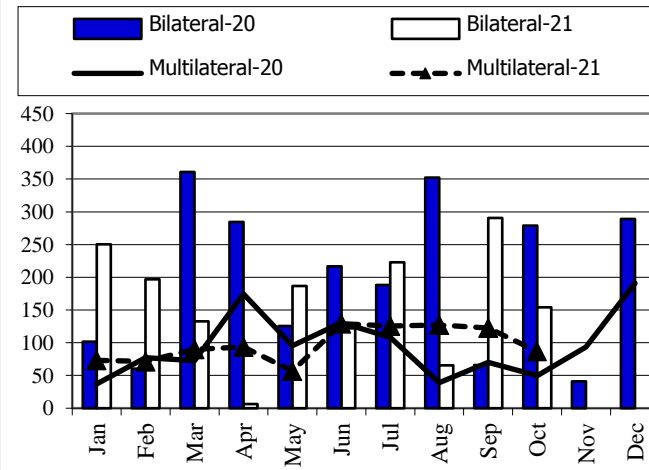


TABLE OF MINISTRY AND INSTITUTION SPENDING OF 2021															
	2021 C.B.L.	Total Act /BL2021	Total Act	Jan-21	Feb-21	Mar-21	Apr-21	May-21	Jun-21	Jul-21	Aug-21	Sep-21	Oct-21	Nov-21	Dec-21
<b>Total Current Expenditures</b>	<b>17,446,841</b>	<b>77.49%</b>	<b>13,519,149</b>	<b>1,037,434</b>	<b>1,422,653</b>	<b>1,108,535</b>	<b>1,117,199</b>	<b>1,280,894</b>	<b>1,287,252</b>	<b>1,703,210</b>	<b>1,347,645</b>	<b>1,516,258</b>	<b>1,698,069</b>		
<b>I. General Administration</b>	<b>1,815,921</b>	<b>81.80%</b>	<b>1,485,338</b>	<b>121,917</b>	<b>183,109</b>	<b>143,912</b>	<b>136,961</b>	<b>221,349</b>	<b>111,691</b>	<b>150,876</b>	<b>80,569</b>	<b>206,461</b>	<b>128,493</b>		
01. Royal Palace	82,393	71.36%	58,797	4,559	6,553	7,828	5,855	5,763	5,194	5,716	5,976	6,151	5,202		
02. National Assembly	162,699	85.68%	139,393	24,147	11,520	25,748	15,743	-	24,057	8,178	116	73	29,810		
03. Senate	76,052	91.80%	69,812	11,531	11,978	11,681	6,220	-	-	12,781	-	14,534	1,088		
04. Counstitutional Council	12,920	96.43%	12,458	2,849	964	-	2,619	735	-	2,642	-	161	2,490		
05.1 Council of Minister	397,101	95.87%	380,704	32,061	16,785	11,777	43,403	141,042	23,975	53,110	10,869	38,904	8,777		
05.4 CDC	13,691	46.12%	6,314	92	125	585	372	99	980	942	1,656	407	1,056		
08. Relations Assembly and Inspections	38,878	66.26%	25,760	1,683	1,990	3,036	2,747	2,931	2,845	3,282	2,640	2,349	2,257		
09. Foreign Affairs and Int'l Cooperation	161,425	60.99%	98,445	8,268	19,933	17,428	2,657	5,165	6,924	10,940	4,279	14,825	8,027		
10. Economy and Finance	468,559	103.09%	483,017	24,330	97,095	44,783	38,497	46,235	20,565	35,313	30,818	96,682	48,699		
14. Planning	92,784	56.05%	52,005	3,574	4,738	6,225	4,909	5,744	5,612	5,173	5,304	5,622	5,106		
28. Urbanization and Construction	109,926	43.13%	47,407	3,199	3,938	4,252	4,217	4,922	4,328	3,706	8,583	5,417	4,846		
30. National Election Committee	87,422	42.62%	37,257.01	1,177	1,665	1,770	1,683	1,672	8,878	1,995	2,601	12,439	3,377		
31. National Audit Authority	12,948	61.54%	7,968	676	676	676	682	682	1,004	800	731	1,359	683		
33.1 Anti-corruption Authority	42,549	70.29%	29,908	2,071	2,581	4,748	4,010	2,441	2,295	2,114	2,718	2,383	4,546		
34. Public Function	56,574	63.80%	36,093	1,701	2,569	3,375	3,348	3,921	5,034	4,183	4,278	5,157	2,529		
<b>II. Defense and Security</b>	<b>4,715,869</b>	<b>75.11%</b>	<b>3,542,183</b>	<b>386,421</b>	<b>338,029</b>	<b>319,902</b>	<b>337,552</b>	<b>327,547</b>	<b>342,213</b>	<b>348,606</b>	<b>341,836</b>	<b>333,443</b>	<b>466,633</b>		
06. National Defense	2,565,862	80.84%	2,074,252	179,501	202,365	184,023	209,126	180,678	193,819	210,830	191,710	191,379	330,821		
07.1 Interior - Public Security	1,686,858	68.28%	1,151,754	185,457	101,635	102,488	101,830	109,263	111,125	106,004	116,576	107,067	110,310		
07.2 Interior-Administration	298,407	79.42%	237,007	16,923	27,072	26,653	19,397	29,408	27,948	23,021	24,261	24,240	18,085		
26. Justice	164,742	48.06%	79,170	4,541	6,958	6,739	7,199	8,199	9,320	8,750	9,289	10,758	7,417		
<b>III. Social Administrative</b>	<b>6,048,675</b>	<b>91.80%</b>	<b>5,552,574</b>	<b>302,386</b>	<b>331,799</b>	<b>515,916</b>	<b>351,636</b>	<b>580,095</b>	<b>700,360</b>	<b>712,140</b>	<b>652,820</b>	<b>773,558</b>	<b>631,863</b>		
11. Information	80,558	75.19%	60,575	3,165	5,445	8,959	7,051	8,289	4,748	6,062	4,953	8,318	3,584		
12. Public Health	1,030,290	185.13%	1,907,398	56,035	8,180	72,954	39,471	176,302	308,916	338,869	250,760	333,837	322,074		
16. Education, Youth and Sport	3,024,413	69.31%	2,096,287	131,833	187,676	217,546	213,183	228,868	228,315	226,272	234,842	265,296	162,456		
18. Culture and Fine-Arts	165,056	71.06%	117,285	3,777	4,610	23,689	7,072	27,656	6,036	8,283	9,205	8,171	18,786		
19. Environment	85,498	75.62%	64,655	2,865	5,397	6,040	6,050	6,423	6,419	5,381	6,184	13,844	6,053		
21. Social Affair & Veteran	1,287,695	83.44%	1,074,449	94,332	105,158	167,295	56,190	113,111	109,565	109,306	102,630	113,512	103,349		
23. Public Worship and Religion	66,270	63.86%	42,320	1,970	2,858	3,812	3,863	5,606	5,169	5,172	4,193	5,485	4,193		
24. Woman Affairs	44,538	66.39%	29,568	1,627	1,737	3,236	4,923	3,544	3,658	2,502	3,322	3,466	1,554		
32. Labour and Vocational Training	264,357	60.54%	160,037	6,781	10,737	12,386	13,835	10,296	27,533	10,294	36,733	21,630	9,813		
<b>IV. Economy Administrative</b>	<b>1,459,755</b>	<b>56.66%</b>	<b>827,050</b>	<b>27,716</b>	<b>46,255</b>	<b>66,862</b>	<b>66,385</b>	<b>67,756</b>	<b>101,245</b>	<b>93,206</b>	<b>105,729</b>	<b>161,331</b>	<b>90,564</b>		

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	67.09%	33,244	1,344	1,300	1,305	1,522	1,643	2,071	1,644	16,745	2,680	2,989		
13. Industry, Mines and Energy	54,808	53.05%	29,073	1,328	2,041	2,523	2,552	3,166	4,348	2,601	4,494	3,436	2,585		
15. Commerce	123,743	58.45%	72,326	2,833	3,522	11,934	4,353	9,407	13,006	8,628	9,014	6,100	3,528		
17. Agriculture, Forestry and Fishery	261,553	65.01%	170,041	7,735	11,724	16,459	18,163	18,543	22,575	23,026	16,027	25,159	10,631		
20. Rural Development	184,355	30.56%	56,332	2,235	4,597	4,439	3,382	5,496	7,836	8,416	4,738	10,746	4,447		
22. Posts and Telecommunications	77,655	106.44%	82,654	1,890	2,266	3,372	3,266	3,056	21,562	7,625	4,456	16,091	19,070		
25. Public Works and Transport	408,326	55.74%	227,602	4,956	8,789	15,754	8,680	11,574	12,450	21,706	25,478	83,418	34,797		
27. Tourism	84,175	65.96%	55,525	1,718	3,814	4,043	10,330	5,568	4,034	8,078	9,284	4,763	3,895		
29. Water Resources and Meteorology	158,619	41.73%	66,193	2,060	5,993	3,910	11,133	5,637	9,655	6,848	8,933	6,011	6,013		
35. Industry and Handicrafts	56,966	59.79%	34,059	1,616	2,210	3,123	3,005	3,667	3,708	4,633	6,561	2,926	2,609		
<b>V. Miscellaneous</b>	<b>3,406,621</b>	62.00%	<b>2,112,003</b>	<b>198,993</b>	<b>523,461</b>	<b>61,942</b>	<b>224,665</b>	<b>84,146</b>	<b>31,744</b>	<b>398,383</b>	<b>166,691</b>	<b>41,464</b>	<b>380,515</b>		
99.Unexpect Expenditure	3,406,621	62.00%	2,112,003	198,993	523,461	61,942	224,665	84,146	31,744	398,383	166,691	41,464	380,515		



## **Report preparation Note**



The Implementation of State Budget (TOFE) in October 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 22nd November, 2021
- 2.The Revenue Data of the Local Government Level (Municipal/ Provincial Level) provided by GDNT and FMIS System, was updated on 22nd November, 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 November, 2021
- 4.The Expenditure Data of the Local Government Level (Municipal/ Provincial Level) provided by GDNT and FMIS System, was updated on 22nd November, 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 25th November, 2021
- 6.The Trail Balance Report of the Local Government Level (Municipal/ Provincial Level) provided by GDNT and FMIS System, was updated on 25th November, 2021
- 7.The Loan & Grant Data provided by General Department of International Cooperation and Debt Management (GDICDM), was updated on 15th November, 2021
- 8.The Multilateral & Bilateral Data downloaded from DMFAS System of GDICDM, was updated on 22nd November, 2021
- 9.The Credit Bank Operations Data provided by National Bank of Cambodia (NBC), was updated on 15th November, 2021.

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