



ព្រះរាជាណាចក្រកម្ពុជា
ជាតិ សាសនា ព្រះមហាក្សត្រ
KINGDOM OF CAMBODIA
Nation Religion King

ក្រសួងសេដ្ឋកិច្ច និង ហិរញ្ញវត្ថុ

MINISTRY OF ECONOMY AND FINANCE

N°.....MEF/.....

State Budget Implementation

November, 2021

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1. Brief Note

As the Covid-19 pandemic continues to have an impact on the general socio-economic environment, the Royal Government has promptly initiated a series of timely interventions, including administrative, health, legal, 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), COVID-19 vaccine to children and adolescents and booster dose, execute proactive targeted spending and cost efficiency for budgetary central government expenditure, and implement a post-lockdown cash social assistance program, all of which are intended to restore and stimulate economic growth, particularly to ensure the sustainability of socio-economic immunity. The following budget implementation results reflect the implementation of these policy measures.

The domestic revenue performance of the Budgetary Central Government (BCG) within 11 months of 2021 has accumulated the total of 17,700 billion riels or equivalent to 88.83% of the 2021 budget law, whereas the implementation in the same period of 2020 achieved only 80.03% 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 pandemic, resulted in the closure of a wide range of locations, the revenue performance for the period of 11 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 11 months of 2021 has accumulated the total of 22,937 billion riels, equivalent to 78.27% of the 2021 budget law with the pace of implementation is fairly similar to the same period of 2020. As a matter of 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 a timely manner. Within 11 months of 2021, BCG has executed the expenses on social benefits of 3,265 billion riels, equivalent to 140.63% of the 2021 budget, an increase of 68.30%, while the expenses on purchases decreased by 6.85% 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 11 months of 2021, the total implementation of foreign financing at the BCG level reached 3,867 billion riels or 75.27% of the 2021 budget law, while the total government deposits amounted to 149 billion riels.



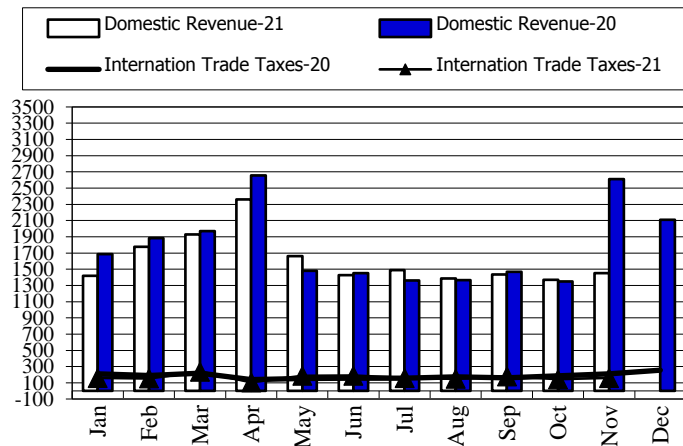
TOFE : BUDGET EXECUTION OF 2021															
	2021 C.B.L.	Total Act /BL2021	Total Act	Jan-21	Feb-21	Mar-21	Apr-21	Apr-21	Jun-21	Jul-21	Aug-21	Sep-21	Oct-21	Nov-21	Dec-21
I. DOMESTIC REVENUE	19,927.19	88.83%	17,700.39	1,418.28	1,777.28	1,927.28	2,359.91	44,287.00	1,427.24	1,488.64	1,385.42	1,434.21	1,368.42	1,450.85	
1.CURRENT REVENUE	19,705.98	89.55%	17,647.25	1,418.28	1,773.93	1,910.14	2,352.04	44,287.00	1,427.24	1,484.88	1,385.42	1,423.45	1,361.75	1,448.46	
a. TAX REVENUE	17,520.00	93.00%	16,293.95	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	1,275.38	1,333.77	
Domestic tax revenue	15,224.60	95.03%	14,467.34	1,203.41	1,172.48	1,579.95	2,208.38	44,287.00	1,141.56	1,213.98	1,134.43	1,155.24	1,131.77	1,173.42	
Direct Tax (income tax, profits tax)	4,304.00	126.76%	5,455.91	373.60	304.19	542.63	1,685.08	44,287.00	323.31	437.75	343.20	335.43	351.98	347.06	
Indirect Tax	10,920.60	82.52%	9,011.43	829.80	868.30	1,037.32	523.30	44,287.00	818.25	776.23	791.24	819.80	779.79	826.36	
o.w/ - Excise Tax on specific goods	870.00	78.12%	679.61	69.15	89.21	87.94	44.95	44,287.00	52.18	58.97	54.93	48.43	59.35	49.55	
o.w/ -Special Excise Tax(petroleum,others)	3,563.80	83.41%	2,972.73	272.78	283.07	366.98	163.10	44,287.00	283.14	252.40	252.32	274.39	244.84	274.02	
o.w/ - Excise Tax on specific services	75.00	63.85%	47.89	6.08	0.60	0.53	1.19	44,287.00	4.70	5.61	6.36	6.59	6.07	5.48	
Other tax revenues	135.00	94.40%	127.44	12.31	13.84	12.45	9.24	44,287.00	11.17	10.21	13.55	11.90	10.66	9.56	
Taxes on international trade	2,295.40	79.58%	1,826.61	159.53	153.15	238.48	106.58	44,287.00	188.32	159.04	150.15	180.83	143.61	160.35	
Taxes and duties on imports	2,283.70	81.14%	1,788.95	156.89	150.79	233.56	103.46	44,287.00	185.36	155.40	146.61	178.32	140.04	155.67	
April, 2021	1,546.60	81.14%	1,254.87	112.87	113.51	142.24	75.66	44,287.00	133.63	112.46	104.92	113.84	94.54	114.51	
-Customs duties on petroleum products	331.00	63.52%	210.27	17.74	14.13	30.89	12.72	44,287.00	20.04	13.47	21.87	23.92	22.08	14.92	
-Additional tax on oil product - Road maintenance	361.00	79.16%	285.75	22.93	17.08	54.76	12.42	44,287.00	27.74	26.52	16.84	37.26	21.17	23.83	
-others	45.10	84.38%	38.06	3.35	6.06	5.68	2.66	44,287.00	3.95	2.95	2.98	3.30	2.25	2.41	
Taxes and duties on exports	11.70	321.91%	37.66	2.64	2.35	4.92	3.12	44,287.00	2.95	3.63	3.54	2.50	3.58	4.68	
o.w/-Tax on timber exports	4.50	194.43%	8.75	1.00	0.80	1.38	1.17	44,287.00	0.10	1.07	0.47	0.48	0.76	0.62	
-Tax on rubber exports	2.70	679.70%	18.35	0.81	0.98	2.58	0.84	44,287.00	1.43	1.28	2.29	1.42	2.27	2.92	
-Tax on export of agricultural products	4.30	242.68%	10.44	0.80	0.56	0.94	1.10	44,287.00	1.40	1.28	0.77	0.58	0.53	1.12	
b. NON TAX REVENUE	2,185.98	61.91%	1,353.30	55.35	448.30	91.71	37.08	44,287.00	97.37	111.87	100.83	87.39	86.37	114.70	
State Property Revenue	205.08	186.86%	383.22	11.97	294.18	6.65	9.06	44,287.00	5.83	7.55	11.73	5.79	12.96	8.68	
Concession and rental land	185.14	49.29%	91.26	11.96780	5.40	6.65	9.06	44,287.00	5.67	7.55	11.68	5.59	12.96	8.65	
Public Enterprises Income	19.94	1463.89%	291.96	-	288.78	-	-	44,287.00	0.15	-	0.05	0.20	-	0.03	
Income from Sales, Rental of Properties and Services	1,668.81	40.13%	669.71	39.96	123.10	64.27	10.54	44,287.00	45.69	73.67	65.68	52.25	59.78	59.36	
Income of administrative public enterprises -operational services (for profit)	627.07	28.41%	178.15	0.43	38.65	24.86	0.38	44,287.00	5.30	29.35	18.89	11.12	12.74	6.35	
Sales of Property of Public Administration	110.03	68.87%	75.78	6.21	6.50	9.90	2.05	44,287.00	4.53	4.82	5.06	1.73	4.56	16.36	
Administrative fees	594.12	41.62%	247.25	15.11	15.77	19.46	4.97	44,287.00	30.31	31.26	27.66	24.57	29.25	23.17	
Sales of Services	41.80	37.54%	15.69	0.87	0.94	0.70	0.35	44,287.00	1.28	1.73	0.65	1.43	1.11	6.08	
Other transaction fees	266.07	48.25%	128.39	10.98	58.73	6.45	1.27	44,287.00	3.41	3.16	12.11	12.49	10.13	5.54	
Other Rental of immovable properties	29.72	82.29%	24.46	6.36	2.50	2.91	1.52	44,287.00	0.87	3.35	1.32	0.92	1.98	1.87	
Other non tax	312.09	96.25%	300.38	3.43	31.03	20.79	17.48	44,287.00	45.85	30.65	23.42	29.35	13.63	46.66	
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	24.02%	53.13	-	3.36	17.15	7.87	44,287.00	-	3.76	-	10.75	6.67	2.39	
Other financial assets	221.20	24.02%	53.13	-	3.36	17.15	7.87	44,287.00	-	3.76	-	10.75	6.67	2.39	
II. BUDGET EXPENDITURE	29,306.15	78.27%	22,936.94	1,453.53	1,893.58	2,631.98	1,334.47	1,984.99	2,050.55	2,321.62	2,447.05	2,283.56	2,267.82	2,267.80	
1. CURRENT EXPENDITURE	17,446.84	85.12%	14,851.25	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	1,698.07	1,332.10	

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	86.48%	6,901.93	566.01	586.77	662.50	613.80	610.42	627.24	646.36	608.73	716.67	599.24	664.19	
Personnel charges-civil administrative	4,433.17	84.20%	3,732.79	286.34	307.14	377.91	330.28	326.93	340.36	357.54	320.55	427.38	294.52	363.84	
o.w/ Diplomatic salary	5.15	73.10%	3.76	1.39	-	1.12	-	-	0.07	-	-	1.14	-	0.04	
Personnel charges-national defence and security	3,547.68	89.33%	3,169.15	279.67	279.63	284.59	283.53	283.50	286.89	288.81	288.18	289.29	304.72	300.35	
b. Non wage	9,465.99	83.98%	7,949.32	471.42	835.89	446.04	503.39	670.47	660.01	1,056.85	738.92	799.59	1,098.82	667.91	
-Purchases	1,422.55	64.13%	912.24	85.77	46.86	33.66	52.21	97.58	109.27	68.36	90.18	57.95	160.95	109.46	
Maintenance supplies	240.88	39.10%	94.18	0.02	3.63	2.63	6.59	5.17	4.99	7.01	3.96	5.57	50.13	4.47	
Administration supplies	203.71	56.73%	115.57	0.04	2.54	5.71	5.79	12.14	14.06	7.22	22.35	16.95	4.49	24.26	
Food and agricultural products	170.88	93.79%	160.28	-	33.26	9.45	25.08	9.92	10.34	28.40	5.19	7.30	20.65	10.68	
Clothing and decoration	156.97	41.09%	64.50	-	0.55	0.48	1.68	2.77	1.88	4.75	1.37	2.32	47.26	1.44	
Small tools, material, furniture and equip.	349.45	72.45%	253.16	85.29	2.99	9.56	10.91	22.53	21.03	9.39	41.70	14.48	5.74	29.53	
Energy and water	150.96	56.65%	85.53	0.41	3.88	5.82	2.15	5.99	16.34	11.59	11.17	10.79	4.67	12.72	
Health supplies and equipment	146.55	93.36%	136.82	-	-	-	-	39.06	40.64	-	4.24	0.53	26.73	25.63	
Other supplies	3.15	69.78%	2.20	-	-	-	-	-	-	-	0.20	-	1.27	0.73	
-Services	1,646.07	47.60%	783.48	0.74	40.26	36.15	46.89	45.51	76.02	68.48	83.62	136.31	105.67	143.81	
o.w/ -Rentals and charges (furniture)	27.26	72.58%	19.79	0.13	9.40	3.50	0.34	0.54	1.28	0.93	0.07	3.24	0.14	0.22	
-Maintenance and repairs	944.28	53.15%	501.86	-	4.81	12.99	20.64	32.81	40.13	41.45	61.61	111.61	59.96	115.85	
-Financial charges	621.36	74.60%	463.52	8.94	118.04	61.62	4.99	16.35	23.11	31.18	112.67	38.04	38.16	10.41	
-Interests on external debt	621.36	62.98%	391.31	8.94	117.47	39.03	4.99	15.80	23.11	8.60	112.03	37.66	14.82	8.88	
-Social Benefit	2,321.56	140.63%	3,264.92	103.42	114.83	240.70	115.36	377.05	365.67	479.60	364.05	443.15	405.70	255.39	
o.w/- Social Security Benefits	1,137.31	90.07%	1,024.38	90.63	101.04	158.63	39.06	92.81	99.99	99.76	94.59	104.70	99.65	43.51	
-Social Assistance to citizens	969.04	220.68%	2,138.44	9.54	8.85	75.32	65.65	266.78	255.92	370.71	257.70	330.36	295.45	202.16	
-Social Assistance to social and cultural entities	147.90	58.86%	87.05	3.23	4.83	6.64	10.57	11.73	9.62	8.86	8.94	8.00	5.31	9.33	
-Other social benefits	13.66	100.00%	13.66	-	-	-	-	5.62	-	-	2.81	-	5.23	-	
-Grants	2,608.97	88.28%	2,303.27	258.20	437.24	49.42	268.04	127.03	83.73	408.01	88.18	65.11	380.23	138.07	
-Other non wage	845.48	26.24%	221.89	14.35	78.65	24.50	15.91	6.95	2.20	1.23	0.21	59.02	8.12	10.76	
o.w/ -Unanticipated Expense(Reserve)	697.00	0.00%	-	-	-	-	-	-	-	-	-	-	-	-	
2. CAPITAL	11,859.31	68.18%	8,085.69	416.10	470.93	1,523.44	217.27	704.10	763.30	618.41	1,099.41	767.30	569.75	935.69	
Domestic Financing	6,393.66	63.98%	4,090.94	20.48	130.80	1,229.18	45.54	388.58	440.03	198.00	834.46	282.10	253.84	267.92	
Tangible fixed assets and land	6,393.66	62.42%	3,990.74	20.48	130.80	1,226.74	45.54	388.58	351.04	194.33	834.46	282.10	253.84	262.83	
Investments	-	...	11.20	-	-	2.44	-	-	-	3.67	-	-	-	5.10	
Other financial assets	-	...	88.99	-	-	-	-	-	88.99	-	-	-	-	-	
External assistance (Project)	5,465.65	73.09%	3,994.75	395.62	340.14	294.26	171.72	315.52	323.26	420.41	264.95	485.20	315.91	667.77	
CURRENT DEF/SURPL.comt (I.I-II.I)	2,259.14	123.76%	2,796.01	380.85	351.27	801.60	1,234.84	380.76	139.99	(218.33)	37.77	(92.81)	(336)	116.36	
OVERALL DEF/SURPL.comt (I-II)	(9,378.96)	...	(5,236.55)	(35.25)	(116.30)	(704.70)	1,025.44	(322.15)	(623.31)	(832.98)	(1,061.63)	(849.35)	(899.39)	(816.94)	-
CURRENT DEF/SURPL.cash(comt.+3)	2,259.14	123.76%	2,796.01	380.85	351.27	801.60	1,234.84	380.76	139.99	(218.33)	37.77	(92.81)	(336.32)	116.36	
OVERALL DEF/SURPL.cash (com.+3)	(9,378.96)	...	(5,236.55)	(35.25)	(116.30)	(704.70)	1,025.44	(322.15)	(623.31)	(832.98)	(1,061.63)	(849.35)	(899.39)	(816.94)	-

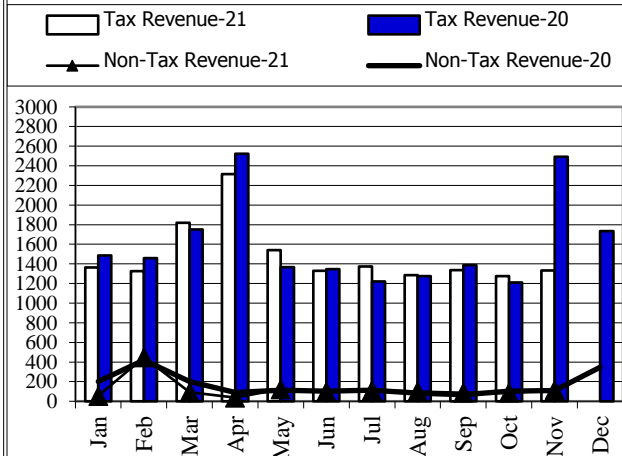
TOFE : BUDGET EXECUTION OF 2021															
	2021 C.B.L.	Total Act /BL2021	Total Act	Jan-21	Feb-21	Mar-21	Apr-21	Apr-21	Jun-21	Jul-21	Aug-21	Sep-21	Oct-21	Nov-21	Dec-21
III. FINANCING	9,378.96	55.83%	5,236.55	35.25	116.30	704.70	(1,025.44)	322.15	623.31	832.98	1,061.63	849.35	899.39	816.94	
1. FOREIGN FINANCING	5,137.96	75.27%	3,867.21	360.10	1,055.98	149.96	145.01	303.25	228.97	398.64	43.06	316.88	239.65	625.71	
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	72.76%	3,976.94	382.26	339.30	293.96	166.72	303.76	330.48	417.77	264.75	514.97	294.94	668.02	
Spent	5,465.65	73.09%	3,994.75	395.62	340.14	294.26	171.72	315.52	323.26	420.41	264.95	485.20	315.91	667.77	
-Grants	862.45	91.67%	790.58	71.87	71.87	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	91.67%	790.58	71.87	71.87	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	69.61%	3,204.17	323.74	268.26	222.39	99.85	243.65	251.39	348.54	193.08	413.33	244.04	595.90	
Foreign borrowing	4,603.20	69.61%	3,204.17	323.74	268.26	222.39	99.85	243.65	251.39	348.54	193.08	413.33	244.04	595.90	
Foreign borrowings from multilateral agencies	1,841.28	58.14%	1,070.57	73.35	71.37	89.91	93.66	56.91	129.12	125.50	127.70	122.49	90.19	90.37	
Foreign borrowings from bilateral agencies	2,761.92	77.25%	2,133.61	250.40	196.89	132.48	6.19	186.73	122.28	223.05	65.37	290.84	153.85	505.53	
Pending	-	...	(17.81)	(13.36)	(0.83)	(0.30)	(5.00)	(11.76)	7.22	(2.64)	(0.19)	29.78	(20.97)	0.25	
c. Amortization on external debts	(1,185.19)	...	(1,152.09)	(22.16)	(251.15)	(144.00)	(21.71)	(63.04)	(101.51)	(29.31)	(223.53)	(198.10)	(55.28)	(42.31)	
2. DOMESTIC FINANCING	700.00	-21.33%	(149.29)	(115.46)	32.74	(61.84)	7.67	45.60	52.93	(141.73)	48.31	17.28	40.40	(75.19)	
a. Net bank financing (monetary suvey)	700.00	-21.33%	(149.29)	(115.46)	32.74	(61.84)	7.67	45.60	52.93	(141.73)	48.31	17.28	40.40	(75.19)	
- Government's deposits	700.00	-21.33%	(149.29)	(115.46)	32.74	(61.84)	7.67	45.60	52.93	(141.73)	48.31	17.28	40.40	(75.19)	
3. OUTSTANDING OPERATIONS	-	...	1,518.63	(209.39)	(972.42)	616.57	(1,178.12)	(26.70)	341.41	576.07	970.26	515.19	619.34	266.43	
Error	-	...	(0.00)	0.00	(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	4,069	
Provincial revenue	2,203.58	142.51%	3,140.36	114.03	1,164.36	179.87	92.84	161.28	161.28	169.83	230.39	213.77	400.62	252.09	
o.w. provincial tax revenue	1,050.32	142.50%	1,496.66	109.53	117.71	141.37	74.57	102.26	110.68	116.75	141.75	177.00	208.86	196.17	
o.w. prov. non-tax revenue	213.93	64.79%	138.60	4.48	14.33	11.82	12.55	8.66	9.19	15.81	9.34	22.25	19.49	10.67	
o.w. prov. Transfer from central	939.33	160.23%	1,505.10	0.01	1,032.32	26.67	5.72	50.36	41.42	37.27	79.30	14.51	172.27	45.25	
Provincial expenditure	1,559.62	118.52%	1,848.44	13.93	280.68	175.26	100.63	143.97	238.25	154.81	204.11	161.49	186.18	189.13	
o.w. wage and salary	640.54	0.00%	0.00	-	-	-	-	-	0.00	-	-	0.00	-	0.00	
o.w. non-wage	837.36	220.75%	1,848.44	13.93	280.68	175.26	100.63	143.97	238.25	154.81	204.11	161.49	186.18	189.13	
o.w. investment	81.72	0.00%	-	-	-	-	-	-	-	-	-	-	-	-	
Provincial Balance	643.96	200.62%	1,291.92	100.10	883.68	4.61	(7.79)	17.31	(76.97)	15.02	26.28	52.28	214.44	62.97	
Contribution from casino and Lottery	201.23	5.81%	11.70	0.40	0.42	1.80	0.23	1.66	0.30	0.28	1.67	0.39	4.54	-	

CHARTS

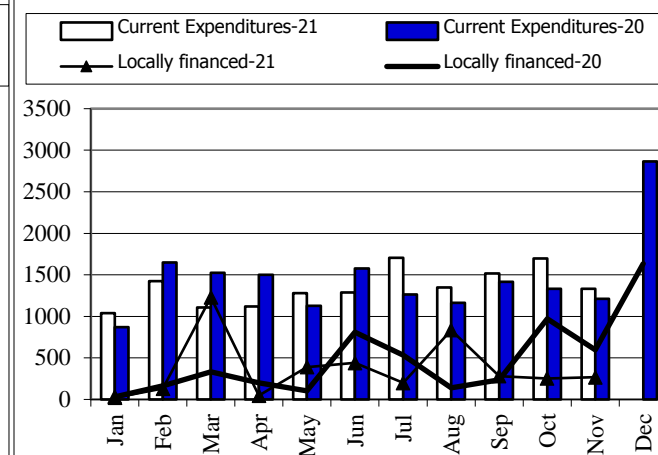
Revenue and Trade Relate Tax 2020-2021



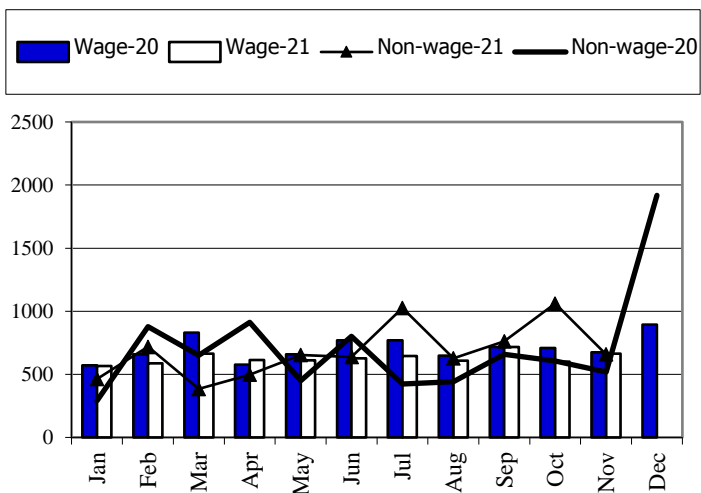
Tax and Non Tax Revenue 2020-2021



Current Expenditures and Domestic Financing 2020-2021



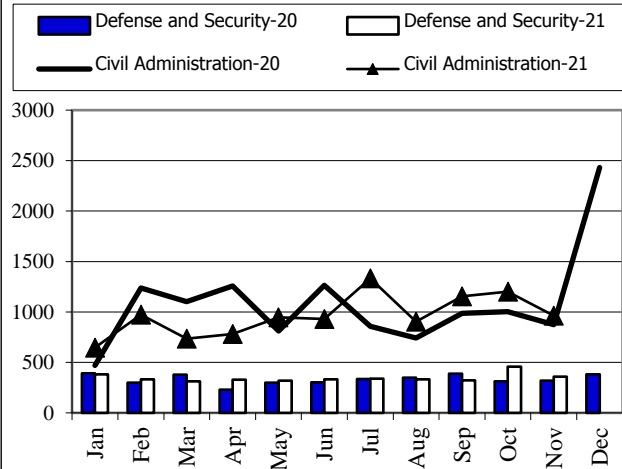
Wage and Non-wage 2020-2021



Source: MEF

Defense and Security and Civil Administrative

Expenditure 2020-2021



Multilateral and Bilateral Disbursements 2020-2021

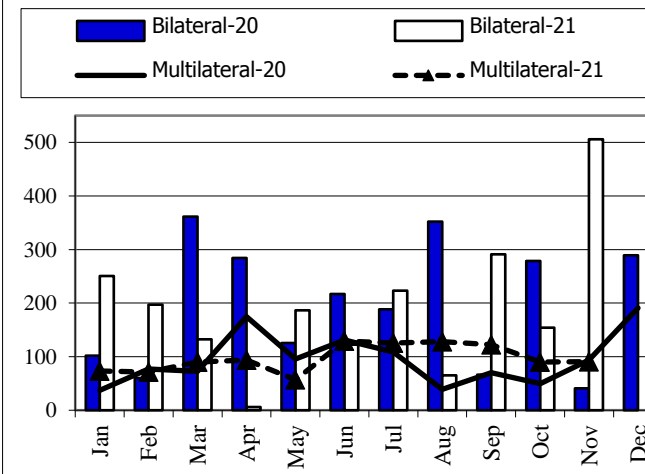


TABLE OF MINISTRY AND INSTITUTION SPENDING OF 2021

	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
Total Current Expenditures	17,446,841	85.12%	14,851,249	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	1,698,069	1,332,100	
I. General Administration	1,815,921	89.01%	1,616,396	121,917	183,109	143,912	136,961	221,349	111,691	150,876	80,569	206,461	128,493	131,058	
01. Royal Palace	82,393	80.19%	66,067	4,559	6,553	7,828	5,855	5,763	5,194	5,716	5,976	6,151	5,202	7,270	
02. National Assembly	162,699	91.44%	148,780	24,147	11,520	25,748	15,743	-	24,057	8,178	116	73	29,810	9,387	
03. Senate	76,052	93.07%	70,783	11,531	11,978	11,681	6,220	-	-	12,781	-	14,534	1,088	971	
04. Counstitutional Council	12,920	97.44%	12,590	2,849	964	-	2,619	735	-	2,642	-	161	2,490	131	
05.1 Council of Minister	397,101	103.69%	411,762	32,061	16,785	11,777	43,403	141,042	23,975	53,110	10,869	38,904	8,777	31,059	
05.4 CDC	13,691	56.09%	7,679	92	125	585	372	99	980	942	1,656	407	1,056	1,365	
08. Relations Assembly and Inspections	38,878	73.66%	28,638	1,683	1,990	3,036	2,747	2,931	2,845	3,282	2,640	2,349	2,257	2,878	
09. Foreign Affairs and Int'l Cooperation	161,425	62.66%	101,146	8,268	19,933	17,428	2,657	5,165	6,924	10,940	4,279	14,825	8,027	2,701	
10. Economy and Finance	468,559	110.35%	517,041	24,330	97,095	44,783	38,497	46,235	20,565	35,313	30,818	96,682	48,699	34,025	
14. Planning	92,784	61.92%	57,448	3,574	4,738	6,225	4,909	5,744	5,612	5,173	5,304	5,622	5,106	5,443	
28. Urbanization and Construction	109,926	47.64%	52,374	3,199	3,938	4,252	4,217	4,922	4,328	3,706	8,583	5,417	4,846	4,966	
30. National Election Committee	87,422	67.11%	58,671.40	1,177	1,665	1,770	1,683	1,672	8,878	1,995	2,601	12,439	3,377	21,414	
31. National Audit Authority	12,948	67.33%	8,717	676	676	676	682	682	1,004	800	731	1,359	683	750	
33.1 Anti-corruprtion Authority	42,549	75.53%	32,138	2,071	2,581	4,748	4,010	2,441	2,295	2,114	2,718	2,383	4,546	2,231	
34. Public Function	56,574	75.23%	42,560	1,701	2,569	3,375	3,348	3,921	5,034	4,183	4,278	5,157	2,529	6,467	
II. Defense and Security	4,715,869	83.08%	3,917,883	386,421	338,029	319,902	337,552	327,547	342,213	348,606	341,836	333,443	466,633	375,700	
06. National Defense	2,565,862	88.16%	2,262,063	179,501	202,365	184,023	209,126	180,678	193,819	210,830	191,710	191,379	330,821	187,811	
07.1 Interior - Public Security	1,686,858	76.96%	1,298,215	185,457	101,635	102,488	101,830	109,263	111,125	106,004	116,576	107,067	110,310	146,461	
07.2 Interior-Administration	298,407	87.48%	261,036	16,923	27,072	26,653	19,397	29,408	27,948	23,021	24,261	24,240	18,085	24,029	
26. Justice	164,742	58.62%	96,569	4,541	6,958	6,739	7,199	8,199	9,320	8,750	9,289	10,758	7,417	17,400	
III. Social Administrative	6,048,675	102.04%	6,172,039	302,386	331,799	515,916	351,636	580,095	700,360	712,140	652,820	773,558	631,863	619,465	
11. Information	80,558	82.28%	66,285	3,165	5,445	8,959	7,051	8,289	4,748	6,062	4,953	8,318	3,584	5,711	
12. Public Health	1,030,290	207.32%	2,135,954	56,035	8,180	72,954	39,471	176,302	308,916	338,869	250,760	333,837	322,074	228,556	
16. Education, Youth and Sport	3,024,413	78.25%	2,366,700	131,833	187,676	217,546	213,183	228,868	228,315	226,272	234,842	265,296	162,456	270,413	
18. Culture and Fine-Arts	165,056	82.94%	136,892	3,777	4,610	23,689	7,072	27,656	6,036	8,283	9,205	8,171	18,786	19,607	
19. Environment	85,498	83.88%	71,716	2,865	5,397	6,040	6,050	6,423	6,419	5,381	6,184	13,844	6,053	7,061	
21. Social Affair & Veteran	1,287,695	87.39%	1,125,334	94,332	105,158	167,295	56,190	113,111	109,565	109,306	102,630	113,512	103,349	50,885	
23. Public Worship and Religion	66,270	70.86%	46,960	1,970	2,858	3,812	3,863	5,606	5,169	5,172	4,193	5,485	4,193	4,640	
24. Woman Affairs	44,538	74.98%	33,395	1,627	1,737	3,236	4,923	3,544	3,658	2,502	3,322	3,466	1,554	3,826	
32. Labour and Vocational Training	264,357	71.42%	188,804	6,781	10,737	12,386	13,835	10,296	27,533	10,294	36,733	21,630	9,813	28,767	

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	65.19%	951,633	27,716	46,255	66,862	66,385	67,756	101,245	93,206	105,729	161,331	90,564	124,583	
05.3 Civil Aviation Secretariate	49,555	73.54%	36,443	1,344	1,300	1,305	1,522	1,643	2,071	1,644	16,745	2,680	2,989	3,199	
13. Industry, Mines and Energy	54,808	59.81%	32,781	1,328	2,041	2,523	2,552	3,166	4,348	2,601	4,494	3,436	2,585	3,708	
15. Commerce	123,743	71.38%	88,323	2,833	3,522	11,934	4,353	9,407	13,006	8,628	9,014	6,100	3,528	15,997	
17. Agriculture, Forestry and Fishery	261,553	72.44%	189,476	7,735	11,724	16,459	18,163	18,543	22,575	23,026	16,027	25,159	10,631	19,434	
20. Rural Development	184,355	38.73%	71,396	2,235	4,597	4,439	3,382	5,496	7,836	8,416	4,738	10,746	4,447	15,064	
22. Posts and Telecommunications	77,655	116.54%	90,501	1,890	2,266	3,372	3,266	3,056	21,562	7,625	4,456	16,091	19,070	7,847	
25. Public Works and Transport	408,326	63.43%	258,987	4,956	8,789	15,754	8,680	11,574	12,450	21,706	25,478	83,418	34,797	31,385	
27. Tourism	84,175	70.26%	59,141	1,718	3,814	4,043	10,330	5,568	4,034	8,078	9,284	4,763	3,895	3,616	
29. Water Resources and Meteorology	158,619	54.51%	86,460	2,060	5,993	3,910	11,133	5,637	9,655	6,848	8,933	6,011	6,013	20,266	
35. Industry and Handicrafts	56,966	66.93%	38,126	1,616	2,210	3,123	3,005	3,667	3,708	4,633	6,561	2,926	2,609	4,067	
V. Miscellaneous	3,406,621	64.38%	2,193,298	198,993	523,461	61,942	224,665	84,146	31,744	398,383	166,691	41,464	380,515	81,295	
99.Unexpect Expenditure	3,406,621	64.38%	2,193,298	198,993	523,461	61,942	224,665	84,146	31,744	398,383	166,691	41,464	380,515	81,295	

Report preparation Note



The Implementation of State Budget (TOFE) in November 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 15th December, 2021
- 2.The Revenue Data of the Local Government Level (Municipal/ Provincial Level) provided by GDNT and FMIS System, was updated on 15th December, 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 15th December, 2021
- 4.The Expenditure Data of the Local Government Level (Municipal/ Provincial Level) provided by GDNT and FMIS System, was updated on 15th December, 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 December, 2021
- 6.The Trail Balance Report of the Local Government Level (Municipal/ Provincial Level) provided by GDNT and FMIS System, was updated on 20th December, 2021
- 7.The Loan & Grant Data provided by General Department of International Cooperation and Debt Management (GDICDM), was updated on 15th December, 2021
- 8.The Multilateral & Bilateral Data downloaded from DMFAS System of GDICDM, was updated on 09th December, 2021
- 9.The Credit Bank Operations Data provided by National Bank of Cambodia (NBC), was updated on 09th December, 2021.

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