



ព្រះរាជាណាចក្រកម្ពុជា  
ជាតិ សាសនា ព្រះមហាក្សត្រ  
KINGDOM OF CAMBODIA  
Nation Religion King

ក្រសួងសេដ្ឋកិច្ច និង ហិរញ្ញវត្ថុ

MINISTRY OF ECONOMY AND FINANCE

N°.....MEF/.....

# State Budget Implementation

December, 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, 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 annual domestic revenue performance of the Budgetary Central Government (BCG) in 2021 has accumulated the total of 20,137 billion riels or equivalent to 101.05% of the 2021 budget law, whereas the implementation in the same period of 2020 achieved only 89.68% 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 12 months of 2021 suggests that it is still sustainable and in the similar phase as the same period in 2020.

**The annual expenditure performance of the BCG in 2021 has accumulated the total of 27,173 billion riels, equivalent to 92.72% 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. In 2021, BCG has executed the expenses on social benefits of 3,780 billion riels, equivalent to 162.81% of the 2021 budget, an increase of 50.22%, while the expenses on purchases and services decreased by 22% and 32.66%, 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.** In 2021, the total implementation of foreign financing at the BCG level reached 4,830 billion riels or 94% of the 2021 budget law, while the total government deposits amounted to 88 billion riels.

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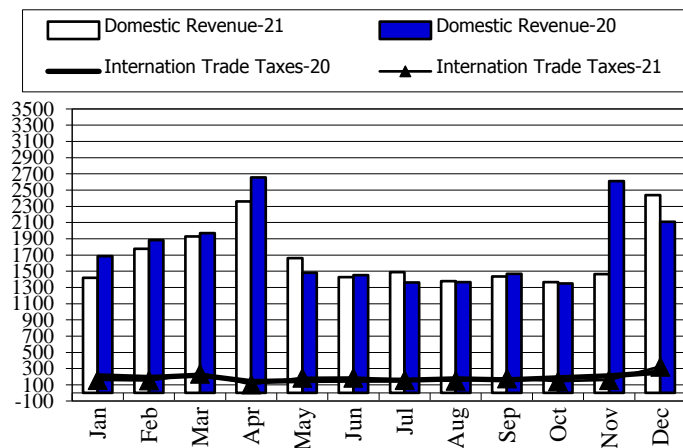
TOFE : BUDGET EXECUTION OF 2021															
	2021 C.B.L.	Total Act /BL2021	Total Act	Jan-21	Feb-21	Mar-21	Apr-21	Apr-21	Jun-21	Jul-21	Aug-21	Sep-21	Oct-21	Nov-21	Dec-21
<b>I. DOMESTIC REVENUE</b>	<b>19,927.19</b>	<b>101.05%</b>	<b>20,137.00</b>	<b>1,418.28</b>	<b>1,777.28</b>	<b>1,927.28</b>	<b>2,359.91</b>	<b>44,287.00</b>	<b>1,427.24</b>	<b>1,488.64</b>	<b>1,376.09</b>	<b>1,434.92</b>	<b>1,364.73</b>	<b>1,462.47</b>	<b>2,438.64</b>
<b>1.CURRENT REVENUE</b>	<b>19,705.98</b>	<b>101.90%</b>	<b>20,080.12</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>1,484.88</b>	<b>1,376.09</b>	<b>1,424.17</b>	<b>1,358.06</b>	<b>1,460.08</b>	<b>2,434.89</b>
<b>a. TAX REVENUE</b>	<b>17,520.00</b>	<b>104.90%</b>	<b>18,377.80</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>1,337.61</b>	<b>2,079.23</b>
<b>Domestic tax revenue</b>	<b>15,224.60</b>	<b>106.57%</b>	<b>16,225.21</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>1,213.98</b>	<b>1,134.43</b>	<b>1,155.24</b>	<b>1,132.38</b>	<b>1,176.63</b>	<b>1,754.05</b>
Direct Tax (income tax, profits tax)	4,304.00	137.72%	5,927.33	373.60	304.19	542.63	1,685.08	44,287.00	323.31	437.75	343.20	335.43	351.98	347.91	470.57
Indirect Tax	10,920.60	94.30%	10,297.89	829.80	868.30	1,037.32	523.30	44,287.00	818.25	776.23	791.24	819.80	780.40	828.71	1,283.49
o.w/ - Excise Tax on specific goods	870.00	84.15%	732.08	69.15	89.21	87.94	44.95	44,287.00	52.18	58.97	54.93	48.43	59.35	49.55	52.47
o.w/ -Special Excise Tax(petroleum,others)	3,563.80	97.54%	3,476.29	272.78	283.07	366.98	163.10	44,287.00	283.14	252.40	252.32	274.39	245.27	275.06	502.08
o.w/ - Excise Tax on specific services	75.00	71.25%	53.44	6.08	0.60	0.53	1.19	44,287.00	4.70	5.61	6.36	6.59	6.07	5.48	5.55
Other tax revenues	135.00	107.83%	145.56	12.31	13.84	12.45	9.24	44,287.00	11.17	10.21	13.55	11.90	10.66	9.82	17.87
<b>Taxes on international trade</b>	<b>2,295.40</b>	<b>93.78%</b>	<b>2,152.59</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>159.04</b>	<b>150.15</b>	<b>180.83</b>	<b>143.78</b>	<b>160.98</b>	<b>325.18</b>
Taxes and duties on imports	2,283.70	90.52%	2,108.92	156.89	150.79	233.56	103.46	44,287.00	185.36	155.40	146.61	178.32	140.32	156.30	319.06
April, 2021	1,546.60	90.52%	1,399.91	112.87	113.51	142.24	75.66	44,287.00	133.63	112.46	104.92	113.84	94.82	115.14	144.12
-Customs duties on petroleum products	331.00	81.20%	268.76	17.74	14.13	30.89	12.72	44,287.00	20.04	13.47	21.87	23.92	22.08	14.92	58.49
-Additional tax on oil product - Road maintenance	361.00	109.93%	396.85	22.93	17.08	54.76	12.42	44,287.00	27.74	26.52	16.84	37.26	21.17	23.83	111.10
-Import tax for materials used for medical production	37.00	...	-	-	-	-	-	44,287.00	-	-	-	-	-	-	-
-others	45.10	96.23%	43.40	3.35	6.06	5.68	2.66	44,287.00	3.95	2.95	2.98	3.30	2.25	2.41	5.34
Taxes and duties on exports	11.70	373.21%	43.67	2.64	2.35	4.92	3.12	44,287.00	2.95	3.63	3.54	2.50	3.46	4.68	6.12
o.w/-Tax on timber exports	4.50	218.72%	9.84	1.00	0.80	1.38	1.17	44,287.00	0.10	1.07	0.47	0.48	0.64	0.62	1.21
-Tax on rubber exports	2.70	807.43%	21.80	0.81	0.98	2.58	0.84	44,287.00	1.43	1.28	2.29	1.42	2.27	2.92	3.45
-Tax on export of agricultural products	4.30	276.24%	11.88	0.80	0.56	0.94	1.10	44,287.00	1.40	1.28	0.77	0.58	0.53	1.12	1.44
<b>b. NON TAX REVENUE</b>	<b>2,185.98</b>	<b>77.87%</b>	<b>1,702.32</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>111.87</b>	<b>91.51</b>	<b>88.11</b>	<b>81.90</b>	<b>122.48</b>	<b>355.66</b>
<b>State Property Revenue</b>	<b>205.08</b>	<b>190.66%</b>	<b>391.01</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>12.96</b>	<b>5.89</b>	<b>10.58</b>
Concession and rental land	185.14	53.50%	99.05	11.96780	5.40	6.65	9.06	44,287.00	5.67	7.55	11.68	5.59	12.96	5.86	10.58
Public Enterprises Income	19.94	1463.91%	291.96	-	288.78	-	-	44,287.00	0.15	-	0.05	0.20	-	0.03	0.00
<b>Income from Sales, Rental of Properties and Services</b>	<b>1,668.81</b>	<b>59.90%</b>	<b>999.67</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>73.67</b>	<b>56.44</b>	<b>52.97</b>	<b>60.06</b>	<b>65.17</b>	<b>333.74</b>
Income of administrative public enterprises -operational services (for profit)	627.07	70.43%	441.63	0.43	38.65	24.86	0.38	44,287.00	5.30	29.35	18.89	11.12	12.74	6.36	263.47
Sales of Property of Public Administration	110.03	74.09%	81.52	6.21	6.50	9.90	2.05	44,287.00	4.53	4.82	5.06	2.40	4.69	17.20	4.11
Administrative fees	594.12	49.42%	293.64	15.11	15.77	19.46	4.97	44,287.00	30.31	31.26	18.45	24.60	29.33	23.28	55.37
Sales of Services	41.80	46.89%	19.60	0.87	0.94	0.70	0.35	44,287.00	1.28	1.73	0.62	1.45	1.19	6.16	3.76
Other transaction fees	266.07	51.04%	135.82	10.98	58.73	6.45	1.27	44,287.00	3.41	3.16	12.11	12.49	10.14	10.29	4.01
Other Rental of immovable properties	29.72	92.41%	27.46	6.36	2.50	2.91	1.52	44,287.00	0.87	3.35	1.32	0.92	1.97	1.87	3.02
<b>Other non tax</b>	<b>312.09</b>	<b>99.86%</b>	<b>311.64</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>30.65</b>	<b>23.33</b>	<b>29.35</b>	<b>8.87</b>	<b>51.42</b>	<b>11.34</b>
o.w/ Other exceptional revenues	-	...	28.24	2.39	7.79	8.57	1.25	44,287.00	19.28	(15.27)	3.14	-	-	-	0.11
<b>2. CAPITAL REVENUE</b>	<b>221.20</b>	<b>25.71%</b>	<b>56.88</b>	<b>-</b>	<b>3.36</b>	<b>17.15</b>	<b>7.87</b>	<b>44,287.00</b>	<b>-</b>	<b>3.76</b>	<b>-</b>	<b>10.75</b>	<b>6.67</b>	<b>2.39</b>	<b>3.75</b>
Other financial assets	221.20	25.71%	56.88	-	3.36	17.15	7.87	44,287.00	-	3.76	-	10.75	6.67	2.39	3.75
<b>II. BUDGET EXPENDITURE</b>	<b>29,306.15</b>	<b>92.72%</b>	<b>27,172.91</b>	<b>1,636.63</b>	<b>1,985.23</b>	<b>2,631.98</b>	<b>1,334.47</b>	<b>1,984.99</b>	<b>2,050.55</b>	<b>2,321.62</b>	<b>2,447.05</b>	<b>2,375.42</b>	<b>2,267.82</b>	<b>2,284.52</b>	<b>3,852.64</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
1. CURRENT EXPENDITURE	17,446.84	99.17%	17,302.57	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	2,451.32
a. Wages	7,980.85	96.29%	7,684.81	566.01	586.77	662.50	613.80	610.42	627.24	646.36	608.73	716.67	599.24	664.19	782.88
Personnel charges-civil administrative	4,433.17	93.79%	4,157.91	286.34	307.14	377.91	330.28	326.93	340.36	357.54	320.55	427.38	294.52	363.84	425.12
o.w/ Diplomatic salary	5.15	74.09%	3.81	1.39	-	1.12	-	-	0.07	-	-	1.14	-	0.04	0.05
Personnel charges-national defence and security	3,547.68	99.41%	3,526.90	279.67	279.63	284.59	283.53	283.50	286.89	288.81	288.18	289.29	304.72	300.35	357.76
b. Non wage	9,465.99	101.60%	9,617.76	471.42	835.89	446.04	503.39	670.47	660.01	1,056.85	738.92	799.59	1,098.82	667.91	1,668.44
-Purchases	1,422.55	79.37%	1,129.01	85.77	46.86	33.66	52.21	97.58	109.27	68.36	90.18	57.95	160.95	109.46	216.77
Maintenance supplies	240.88	53.94%	129.94	0.02	3.63	2.63	6.59	5.17	4.99	7.01	3.96	5.57	50.13	4.47	35.75
Administration supplies	203.71	83.32%	169.72	0.04	2.54	5.71	5.79	12.14	14.06	7.22	22.35	16.95	4.49	24.26	54.16
Food and agricultural products	170.88	105.02%	179.45	-	33.26	9.45	25.08	9.92	10.34	28.40	5.19	7.30	20.65	10.68	19.17
Clothing and decoration	156.97	56.79%	89.14	-	0.55	0.48	1.68	2.77	1.88	4.75	1.37	2.32	47.26	1.44	24.64
Small tools, material, furniture and equip.	349.45	85.64%	299.26	85.29	2.99	9.56	10.91	22.53	21.03	9.39	41.70	14.48	5.74	29.53	46.10
Energy and water	150.96	80.28%	121.19	0.41	3.88	5.82	2.15	5.99	16.34	11.59	11.17	10.79	4.67	12.72	35.67
Health supplies and equipment	146.55	94.17%	138.01	-	-	-	-	39.06	40.64	-	4.24	0.53	26.73	25.63	1.19
Other supplies	3.15	72.63%	2.29	-	-	-	-	-	-	-	0.20	-	1.27	0.73	0.09
-Services	1,646.07	63.37%	1,043.20	0.74	40.26	36.15	46.89	45.51	76.02	68.48	83.62	136.31	105.67	143.81	259.72
o.w/ -Rentals and charges (furniture)	27.26	79.76%	21.75	0.13	9.40	3.50	0.34	0.54	1.28	0.93	0.07	3.24	0.14	0.22	1.96
-Maintenance and repairs	944.28	71.50%	675.13	-	4.81	12.99	20.64	32.81	40.13	41.45	61.61	111.61	59.96	115.85	173.28
-Financial charges	621.36	81.02%	503.41	8.94	118.04	61.62	4.99	16.35	23.11	31.18	112.67	38.04	38.16	10.41	39.89
-Interests on external debt	621.36	65.12%	404.66	8.94	117.47	39.03	4.99	15.80	23.11	8.60	112.03	37.66	14.82	8.88	13.35
-Social Benefit	2,321.56	162.81%	3,779.77	103.42	114.83	240.70	115.36	377.05	365.67	479.60	364.05	443.15	405.70	255.39	514.85
o.w/- Social Security Benefits	1,137.31	98.65%	1,121.96	90.63	101.04	158.63	39.06	92.81	99.99	99.76	94.59	104.70	99.65	43.51	97.58
-Social Assistance to citizens	969.04	259.73%	2,516.89	9.54	8.85	75.32	65.65	266.78	255.92	370.71	257.70	330.36	295.45	202.16	378.45
-Social Assistance to social and cultural entities	147.90	75.20%	111.21	3.23	4.83	6.64	10.57	11.73	9.62	8.86	8.94	8.00	5.31	9.33	24.16
-Other social benefits	13.66	100.00%	13.66	-	-	-	-	5.62	-	-	2.81	-	5.23	-	-
-Grants	2,608.97	111.64%	2,912.55	258.20	437.24	49.42	268.04	127.03	83.73	408.01	88.18	65.11	380.23	138.07	609.28
-Other non wage	845.48	29.55%	249.83	14.35	78.65	24.50	15.91	6.95	2.20	1.23	0.21	59.02	8.12	10.76	27.94
o.w/ -Unanticipated Expense(Reserve)	697.00	0.00%	-	-	-	-	-	-	-	-	-	-	-	-	-
2. CAPITAL	11,859.31	83.23%	9,870.33	599.20	562.57	1,523.44	217.27	704.10	763.30	618.41	1,099.41	859.16	569.75	952.42	1,401.31
Domestic Financing	6,393.66	77.53%	4,957.17	20.48	130.80	1,229.18	45.54	388.58	440.03	198.00	834.46	282.10	253.84	267.92	866.23
Tangible fixed assets and land	6,393.66	75.93%	4,854.76	20.48	130.80	1,226.74	45.54	388.58	351.04	194.33	834.46	282.10	253.84	262.83	864.02
Investments	-	...	13.41	-	-	2.44	-	-	-	3.67	-	-	-	5.10	2.21
Other financial assets	-	...	88.99	-	-	-	-	-	88.99	-	-	-	-	-	-
External assistance (Project)	5,465.65	89.89%	4,913.17	578.72	431.78	294.26	171.72	315.52	323.26	420.41	264.95	577.06	315.91	684.49	535.08
CURRENT DEF/SURPL.comt (I.I-II.I)	2,259.14	122.95%	2,777.55	380.85	351.27	801.60	1,234.84	379.42	139.99	(218.33)	28.45	(92.09)	(340)	127.98	(16.43)
OVERALL DEF/SURPL.comt (I-II)	(9,378.96)	...	(7,035.90)	(218.35)	(207.94)	(704.70)	1,025.44	(323.49)	(623.31)	(832.98)	(1,070.96)	(940.50)	(903.09)	(822.05)	(1,413.99)
CURRENT DEF/SURPL.cash(comt.+3)	2,259.14	122.95%	2,777.55	380.85	351.27	801.60	1,234.84	379.42	139.99	(218.33)	28.45	(92.09)	(340.01)	127.98	(16.43)

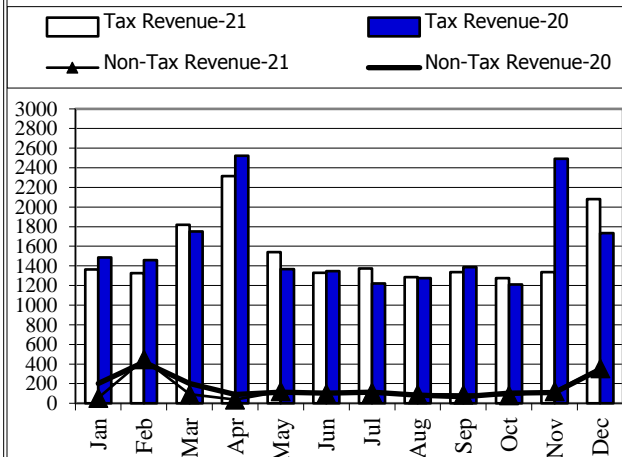
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OVERALL DEF/SURPL.cash (com.+3)	(9,378.96)	...	(7,035.90)	(218.35)	(207.94)	(704.70)	1,025.44	(323.49)	(623.31)	(832.98)	(1,070.96)	(940.50)	(903.09)	(822.05)	(1,413.99)
III. FINANCING	9,378.96	75.02%	7,035.90	218.35	207.94	704.70	(1,025.44)	323.49	623.31	832.98	1,070.96	940.50	903.09	822.05	1,413.99
I. FOREIGN FINANCING	5,137.96	94.00%	4,829.89	543.20	1,147.62	149.96	145.01	303.25	228.97	398.64	43.06	408.75	239.65	642.43	579.35
a. Budget support	857.50	132.24%	1,133.97	-	967.83	-	-	62.53	-	10.18	1.83	0.00	-	-	91.60
-Grants-budget support	100.00	168.59%	168.59	-	3.05	-	-	62.53	-	10.18	1.23	-	-	-	91.60
Capital Support	100.00	168.59%	168.59	-	3.05	-	-	62.53	-	10.18	1.23	-	-	-	91.60
Bilateral grant for investment expense	100.00	106.06%	106.06	-	3.05	-	-	-	-	10.18	1.23	-	-	-	91.60
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	89.38%	4,885.44	565.36	430.94	293.96	166.72	303.76	330.48	417.77	264.75	606.84	294.94	684.74	525.17
Spent	5,465.65	89.89%	4,913.17	578.72	431.78	294.26	171.72	315.52	323.26	420.41	264.95	577.06	315.91	684.49	535.08
-Grants	862.45	100.00%	862.45	71.87	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	100.00%	862.45	71.87	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	88.00%	4,050.72	506.85	359.91	222.39	99.85	243.65	251.39	348.54	193.08	505.19	244.04	612.62	463.21
Foreign borrowing	4,603.20	88.00%	4,050.72	506.85	359.91	222.39	99.85	243.65	251.39	348.54	193.08	505.19	244.04	612.62	463.21
Foreign borrowings from multilateral agencies	1,841.28	85.35%	1,571.59	256.45	163.01	89.91	93.66	56.91	129.12	125.50	127.70	214.36	90.19	91.19	133.59
Foreign borrowings from bilateral agencies	2,761.92	89.76%	2,479.13	250.40	196.89	132.48	6.19	186.73	122.28	223.05	65.37	290.84	153.85	521.43	329.62
Pending	-	...	(27.73)	(13.36)	(0.83)	(0.30)	(5.00)	(11.76)	7.22	(2.64)	(0.19)	29.78	(20.97)	0.25	(9.91)
c. Amortization on external debts	(1,185.19)	...	(1,189.52)	(22.16)	(251.15)	(144.00)	(21.71)	(63.04)	(101.51)	(29.31)	(223.53)	(198.10)	(55.28)	(42.31)	(37.42)
2. DOMESTIC FINANCING	700.00	12.61%	88.30	(115.46)	32.74	(61.84)	7.67	45.60	52.93	(141.73)	48.31	17.28	40.40	(75.19)	237.59
a. Net bank financing (monetary suvey)	700.00	12.61%	88.30	(115.46)	32.74	(61.84)	7.67	45.60	52.93	(141.73)	48.31	17.28	40.40	(75.19)	237.59
- Government's deposits	700.00	12.61%	88.30	(115.46)	32.74	(61.84)	7.67	45.60	52.93	(141.73)	48.31	17.28	40.40	(75.19)	237.59
3. OUTSTANDING OPERATIONS	-	...	2,117.71	(209.39)	(972.42)	616.57	(1,178.12)	(25.36)	341.41	576.07	979.59	514.47	623.04	254.81	597.06
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	4,074
Provincial revenue	2,203.58	170.77%	3,762.95	114.03	1,164.36	179.87	92.84	161.28	161.28	169.83	230.39	213.77	400.62	330.99	543.69
o.w. provincial tax revenue	1,050.32	163.02%	1,712.25	109.53	117.71	141.37	74.57	102.26	110.68	116.75	141.75	177.00	208.86	274.15	137.60
o.w. prov. non-tax revenue	213.93	81.09%	173.48	4.48	14.33	11.82	12.55	8.66	9.19	15.81	9.34	22.25	19.49	11.55	34.01
o.w. prov. Transfer from central	939.33	199.85%	1,877.21	0.01	1,032.32	26.67	5.72	50.36	41.42	37.27	79.30	14.51	172.27	45.29	372.08
Provincial expenditure	1,559.62	154.19%	2,404.83	13.93	317.26	176.66	106.61	152.64	283.71	164.48	315.84	164.47	211.96	204.86	292.42
o.w. wage and salary	640.54	83.08%	532.17	6.41	35.75	64.91	46.58	49.65	40.29	45.77	39.47	55.05	36.53	45.36	66.40
o.w. non-wage	837.36	189.00%	1,582.64	7.52	244.93	110.35	54.05	94.32	197.96	109.04	164.64	106.44	149.65	144.95	198.79
o.w. investment	81.72	354.90%	290.01	-	36.58	1.40	5.98	8.66	45.46	9.67	111.73	2.98	25.78	14.55	27.23
Provincial Balance	643.96	210.90%	1,358.12	100.10	847.10	3.21	(13.77)	8.64	(122.42)	5.35	(85.45)	49.29	188.65	126.14	251.27
Contribution from casino and Lottery	201.23	7.82%	15.73	0.40	0.42	1.80	0.23	0.32	0.30	0.28	1.67	0.39	4.54	4.24	1.14

## CHARTS

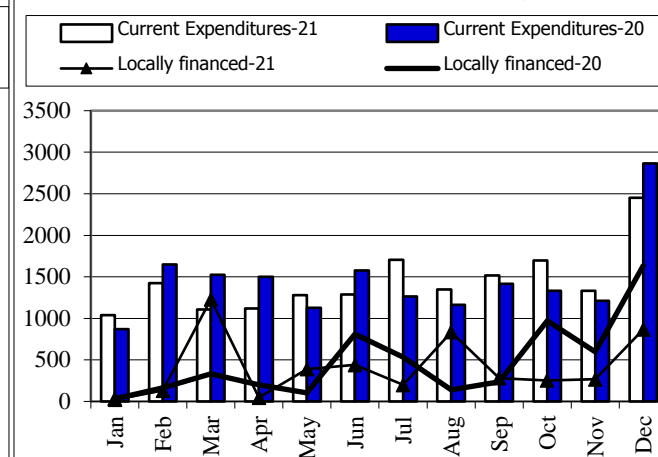
Revenue and Trade Related Tax 2020-2021



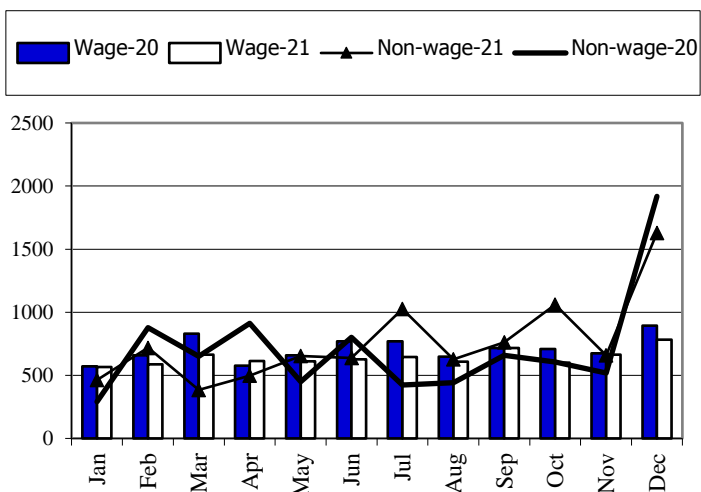
Tax and Non Tax Revenue 2020-2021



Current Expenditures and Domestic Financing 2020-2021



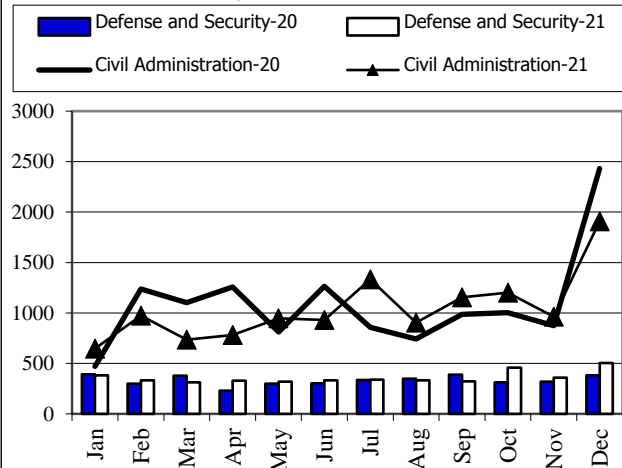
Wage and Non-wage 2020-2021



Source: MEF

Defense and Security and Civil Administrative

Expenditure 2020-2021



Multilateral and Bilateral Disbursements 2020-2021

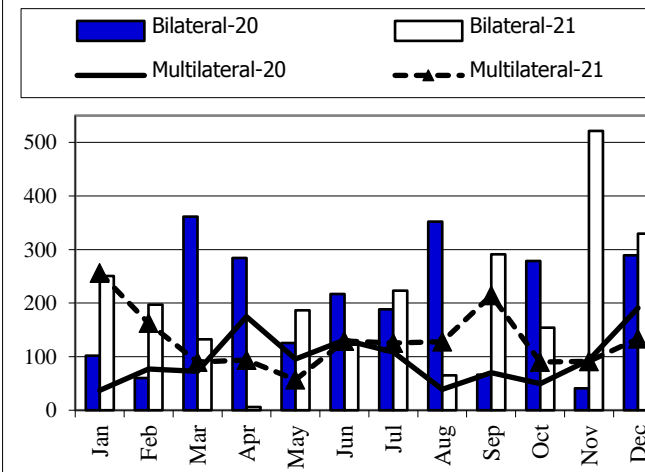


TABLE OF MINISTRY AND INSTITUTION SPENDING OF 2021															
	2021 C.B.L.	Total Act /BL2021	Total Act	Jan-21	Feb-21	Mar-21	Apr-21	May-21	Jun-21	Jul-21	Aug-21	Sep-21	Oct-21	Nov-21	Dec-21
<b>Total Current Expenditures</b>	<b>17,446,841</b>	<b>99.17%</b>	<b>17,302,574</b>	<b>1,037,434</b>	<b>1,422,653</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>1,332,100</b>	<b>2,451,325</b>
<b>I. General Administration</b>	<b>1,815,921</b>	<b>99.47%</b>	<b>1,806,378</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>	<b>131,058</b>	<b>189,982</b>
01. Royal Palace	82,393	88.79%	73,156	4,559	6,553	7,828	5,855	5,763	5,194	5,716	5,976	6,151	5,202	7,270	7,088
02. National Assembly	162,699	96.17%	156,474	24,147	11,520	25,748	15,743	-	24,057	8,178	116	73	29,810	9,387	7,694
03. Senate	76,052	93.96%	71,459	11,531	11,978	11,681	6,220	-	-	12,781	-	14,534	1,088	971	675
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	116.73%	463,526	32,061	16,785	11,777	43,403	141,042	23,975	53,110	10,869	38,904	8,777	31,059	51,763
05.4 CDC	13,691	62.57%	8,567	92	125	585	372	99	980	942	1,656	407	1,056	1,365	888
08. Relations Assembly and Inspections	38,878	87.49%	34,016	1,683	1,990	3,036	2,747	2,931	2,845	3,282	2,640	2,349	2,257	2,878	5,378
09. Foreign Affairs and Int'l Cooperation	161,425	75.13%	121,280	8,268	19,933	17,428	2,657	5,165	6,924	10,940	4,279	14,825	8,027	2,701	20,135
10. Economy and Finance	468,559	121.46%	569,121	24,330	97,095	44,783	38,497	46,235	20,565	35,313	30,818	96,682	48,699	34,025	52,080
14. Planning	92,784	69.62%	64,598	3,574	4,738	6,225	4,909	5,744	5,612	5,173	5,304	5,622	5,106	5,443	7,150
28. Urbanization and Construction	109,926	57.96%	63,714	3,199	3,938	4,252	4,217	4,922	4,328	3,706	8,583	5,417	4,846	4,966	11,340
30. National Election Committee	87,422	82.03%	71,714.67	1,177	1,665	1,770	1,683	1,672	8,878	1,995	2,601	12,439	3,377	21,414	13,043
31. National Audit Authority	12,948	76.19%	9,865	676	676	676	682	682	1,004	800	731	1,359	683	750	1,148
33.1 Anti-corruption Authority	42,549	87.49%	37,228	2,071	2,581	4,748	4,010	2,441	2,295	2,114	2,718	2,383	4,546	2,231	5,089
34. Public Function	56,574	86.73%	49,069	1,701	2,569	3,375	3,348	3,921	5,034	4,183	4,278	5,157	2,529	6,467	6,509
<b>II. Defense and Security</b>	<b>4,715,869</b>	<b>94.48%</b>	<b>4,455,326</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>	<b>375,700</b>	<b>537,444</b>
06. National Defense	2,565,862	97.10%	2,491,389	179,501	202,365	184,023	209,126	180,678	193,819	210,830	191,710	191,379	330,821	187,811	229,326
07.1 Interior - Public Security	1,686,858	90.11%	1,519,958	185,457	101,635	102,488	101,830	37	111,125	106,004	116,576	107,067	110,310	146,461	221,744
07.2 Interior-Administration	298,407	105.25%	314,059	16,923	27,072	26,653	19,397	29,408	27,948	23,021	24,261	24,240	18,085	24,029	53,023
26. Justice	164,742	78.86%	129,921	4,541	6,958	6,739	7,199	8,199	9,320	8,750	9,289	10,758	7,417	17,400	33,351
<b>III. Social Administrative</b>	<b>6,048,675</b>	<b>117.21%</b>	<b>7,089,944</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>	<b>619,465</b>	<b>917,904</b>
11. Information	80,558	94.99%	76,523	3,165	5,445	8,959	7,051	8,289	4,748	6,062	4,953	8,318	3,584	5,711	10,238
12. Public Health	1,030,290	239.49%	2,467,437	56,035	8,180	72,954	39,471	176,302	308,916	338,869	250,760	333,837	322,074	228,556	331,484
16. Education, Youth and Sport	3,024,413	90.58%	2,739,431	131,833	187,676	217,546	213,183	228,868	228,315	226,272	234,842	265,296	162,456	270,413	372,730
18. Culture and Fine-Arts	165,056	102.07%	168,478	3,777	4,610	23,689	7,072	27,656	6,036	8,283	9,205	8,171	18,786	19,607	31,586
19. Environment	85,498	93.03%	79,543	2,865	5,397	6,040	6,050	6,423	6,419	5,381	6,184	13,844	6,053	7,061	7,827
21. Social Affair & Veteran	1,287,695	96.99%	1,248,915	94,332	105,158	167,295	56,190	113,111	109,565	109,306	102,630	113,512	103,349	50,885	123,582
23. Public Worship and Religion	66,270	83.49%	55,327	1,970	2,858	3,812	3,863	5,606	5,169	5,172	4,193	5,485	4,193	4,640	8,368
24. Woman Affairs	44,538	85.05%	37,879	1,627	1,737	3,236	4,923	3,544	3,658	2,502	3,322	3,466	1,554	3,826	4,484
32. Labour and Vocational Training	264,357	81.86%	216,410	6,781	10,737	12,386	13,835	10,296	27,533	10,294	36,733	21,630	9,813	28,767	27,607

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>IV. Economy Administrative</b>	<b>1,459,755</b>	81.17%	<b>1,184,841</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>	<b>124,583</b>	<b>233,208</b>
05.3 Civil Aviation Secretariate	49,555	105.24%	52,151	1,344	1,300	1,305	1,522	1,643	2,071	1,644	16,745	2,680	2,989	3,199	15,708
13. Industry, Mines and Energy	54,808	76.48%	41,915	1,328	2,041	2,523	2,552	3,166	4,348	2,601	4,494	3,436	2,585	3,708	9,134
15. Commerce	123,743	77.53%	95,939	2,833	3,522	11,934	4,353	9,407	13,006	8,628	9,014	6,100	3,528	15,997	7,616
17. Agriculture, Forestry and Fishery	261,553	84.86%	221,949	7,735	11,724	16,459	18,163	18,543	22,575	23,026	16,027	25,159	10,631	19,434	32,474
20. Rural Development	184,355	54.55%	100,568	2,235	4,597	4,439	3,382	5,496	7,836	8,416	4,738	10,746	4,447	15,064	29,172
22. Posts and Telecommunications	77,655	127.89%	99,310	1,890	2,266	3,372	3,266	3,056	21,562	7,625	4,456	16,091	19,070	7,847	8,808
25. Public Works and Transport	408,326	79.56%	324,877	4,956	8,789	15,754	8,680	11,574	12,450	21,706	25,478	83,418	34,797	31,385	65,890
27. Tourism	84,175	89.33%	75,196	1,718	3,814	4,043	10,330	5,568	4,034	8,078	9,284	4,763	3,895	3,616	16,055
29. Water Resources and Meteorology	158,619	79.63%	126,311	2,060	5,993	3,910	11,133	5,637	9,655	6,848	8,933	6,011	6,013	20,266	39,851
35. Industry and Handicrafts	56,966	81.85%	46,625	1,616	2,210	3,123	3,005	3,667	3,708	4,633	6,561	2,926	2,609	4,067	8,500
<b>V. Miscellaneous</b>	<b>3,406,621</b>	81.20%	<b>2,766,084</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>	<b>81,295</b>	<b>572,786</b>
99.Unexpect Expenditure	3,406,621	81.20%	2,766,084	198,993	523,461	61,942	224,665	84,146	31,744	398,383	166,691	41,464	380,515	81,295	572,786



## **Report preparation Note**



The Implementation of State Budget (TOFE) in December 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 24th January, 2022
- 2.The Revenue Data of the Local Government Level (Municiple/ Provincial Level) provided by GDNT and FMIS System, was updated on 24th January, 2022
- 3.The Expenditure Data of the Budgetary Central Government Level (Line Ministries and Line Departments) provided by GDNT and FMIS System, was updated on 24th January, 2022
- 4.The Expenditure Data of the Local Government Level (Municiple/ Provincial Level) provided by GDNT and FMIS System, was updated on 25th January, 2022
- 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 10th January, 2022
- 6.The Trail Balance Report of the Local Government Level (Municiple/ Provincial Level) provided by GDNT and FMIS System, was updated on 10th January, 2022
- 7.The Loan & Grant Data provided by General Department of International Cooperation and Debt Management (GDICDM), was updated on 11th January, 2022
- 8.The Multilateral & Bilateral Data downloaded from DMFAS System of GDICDM, was updated on 06th January, 2022
- 9.The Credit Bank Operations Data provided by National Bank of Cambodia (NBC), was updated on 06th January, 2022.

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

