



ព្រះរាជាណាចក្រកម្ពុជា
ជាតិ សាសនា ព្រះមហាក្សត្រ
KINGDOM OF CAMBODIA
Nation Religion King

ក្រសួងសេដ្ឋកិច្ច និង ហិរញ្ញវត្ថុ

MINISTRY OF ECONOMY AND FINANCE

N°.....MEF/.....

State Budget Implementation

January, 2022

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1. Brief Note

Taking into consideration the current economic conditions of the Cambodian economy, the 2022 budget law has been prepared in line with the priorities of restoring and promoting the growth and revitalization of the Cambodian economy – society, expecting a 5.6 percent growth rate in 2022. Hence, to ensure that the aforementioned goals are met, the following steps are planned for the implementation of the 2022 state budget:

The revenue performance in 2022 is budgeted to achieved 22,243 billion riels, 11.62 percent higher than in 2021. Tax revenue is planned to reach 20,227 billion riels, an increase of 15.45 percent, and Non tax revenue is planned to reach 1,930 million riels, a decrease of 11.69 percent compared to the 2021 budget law. In fact, the budgeted revenue for 2022 strives to maintain the sustainability and effectiveness of public financial management.

The expenditure performance in 2022 is budgeted to achieved 31,099 billion riels, 6.12 percent higher than in 2021. Of which, the current expenditure is planned to reach 19,112 billion riels, about 9.54 percent higher than the 2021 budget law, while the capital expenditure is planned to reach 11,988 billion riels, about 1 percent higher than the 2021 budget law. Overall, the budgeted expenditure for 2022 upholds the premise of minimizing unnecessary spending while shifting the priority to further combat the consequences of the Covid-19 pandemic.

Amid the COVID-19 pandemic, the Royal government has carefully and effectively managed and utilized the total financing, which is able to sustain the above implementations in a timely manner. In 2022, the budget law allows for the withdrawal or usage of foreign financing of 6,824 billion riels and domestic financing totaling 700 billion riels.

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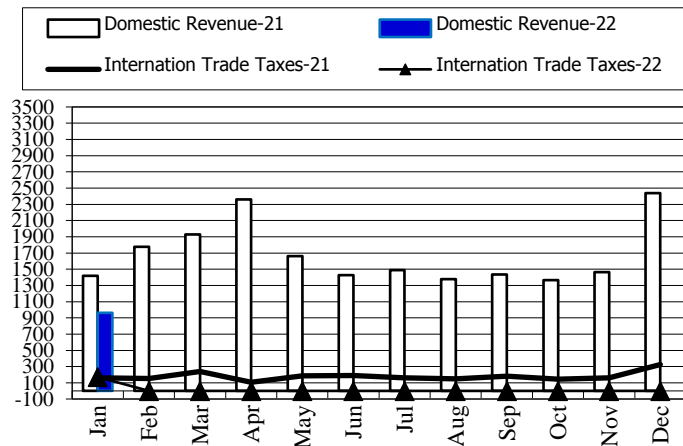
TOFE : BUDGET EXECUTION OF 2022															
	2022 C.B.L.	Total Act /BL2022	Total Act	Jan-22	Feb-22	Mar-22	Apr-22	May-22	Jun-22	Jul-22	Aug-22	Sep-22	Oct-22	Nov-22	Dec-22
I. DOMESTIC REVENUE	22,243.10	4.33%	963.89	963.89	-	-	-	-	-	-	-	-	-	-	-
1.CURRENT REVENUE	22,157.34	4.35%	963.89	963.89	-	-	-	-	-	-	-	-	-	-	-
a. TAX REVENUE	20,227.01	4.50%	910.47	910.47	-	-	-	-	-	-	-	-	-	-	-
Domestic tax revenue	17,815.30	4.15%	739.82	739.82	-	-	-	-	-	-	-	-	-	-	-
Direct Tax (income tax, profits tax)	5,481.00	1.60%	87.47	87.47	-	-	-	-	-	-	-	-	-	-	-
Indirect Tax	12,334.30	5.29%	652.36	652.36	-	-	-	-	-	-	-	-	-	-	-
o.w/ - Excise Tax on specific goods	1,000.00	0.00%	0.02	0.02	-	-	-	-	-	-	-	-	-	-	-
o.w/ -Special Excise Tax(petroleum,others)	4,050.30	6.82%	276.28	276.28	-	-	-	-	-	-	-	-	-	-	-
o.w/ - Excise Tax on specific services	75.00	0.30%	0.22	0.22	-	-	-	-	-	-	-	-	-	-	-
Other tax revenues	160.00	2.57%	4.11	4.11	-	-	-	-	-	-	-	-	-	-	-
Taxes on international trade	2,411.71	7.08%	170.64	170.64	-	-	-	-	-	-	-	-	-	-	-
Taxes and duties on imports	2,371.25	7.07%	166.59	166.59	-	-	-	-	-	-	-	-	-	-	-
April, 2021	1,687.60	7.07%	119.30	119.30	-	-	-	-	-	-	-	-	-	-	-
-Customs duties on petroleum products	265.30	6.26%	16.62	16.62	-	-	-	-	-	-	-	-	-	-	-
-Additional tax on oil product - Road maintenance	370.00	7.08%	26.21	26.21	-	-	-	-	-	-	-	-	-	-	-
-Import tax for materials used for medical production	-	...	-	-	-	-	-	-	-	-	-	-	-	-	-
-others	48.35	9.23%	4.46	4.46	-	-	-	-	-	-	-	-	-	-	-
Taxes and duties on exports	40.46	10.02%	4.06	4.06	-	-	-	-	-	-	-	-	-	-	-
o.w/-Tax on timber exports	10.40	12.46%	1.30	1.30	-	-	-	-	-	-	-	-	-	-	-
-Tax on rubber exports	17.10	10.49%	1.79	1.79	-	-	-	-	-	-	-	-	-	-	-
-Tax on export of agricultural products	12.80	7.42%	0.95	0.95	-	-	-	-	-	-	-	-	-	-	-
b. NON TAX REVENUE	1,930.34	2.77%	53.42	53.42	-	-	-	-	-	-	-	-	-	-	-
State Property Revenue	173.95	10.74%	18.68	18.68	-	-	-	-	-	-	-	-	-	-	-
Concession and rental land	166.42	11.22%	18.68	18.67844	-	-	-	-	-	-	-	-	-	-	-
Public Enterprises Income	7.53	0.00%	-	-	-	-	-	-	-	-	-	-	-	-	-
Income from Sales, Rental of Properties and Services	1,425.00	2.36%	33.69	33.69	-	-	-	-	-	-	-	-	-	-	-
Income of administrative public enterprises -operational services (for profit)	550.43	0.13%	0.71	0.71	-	-	-	-	-	-	-	-	-	-	-
Sales of Property of Public Administration	94.82	6.47%	6.14	6.14	-	-	-	-	-	-	-	-	-	-	-
Administrative fees	508.68	3.55%	18.05	18.05	-	-	-	-	-	-	-	-	-	-	-
Sales of Services	37.90	0.38%	0.15	0.15	-	-	-	-	-	-	-	-	-	-	-
Other transaction fees	201.08	0.70%	1.41	1.41	-	-	-	-	-	-	-	-	-	-	-
Other Rental of immovable properties	32.09	22.54%	7.23	7.23	-	-	-	-	-	-	-	-	-	-	-
Other non tax	331.39	0.32%	1.05	1.05	-	-	-	-	-	-	-	-	-	-	-
o.w/ Other exceptional revenues	-	...	0.27	0.27	-	-	-	-	-	-	-	-	-	-	-
2. CAPITAL REVENUE	85.76	0.00%	-	-	-	-	-	-	-	-	-	-	-	-	-
Other financial assets	85.76	0.00%	-	-	-	-	-	-	-	-	-	-	-	-	-
II. BUDGET EXPENDITURE	31,099.21	3.90%	1,214.24	1,214.24	-	-	-	-	-	-	-	-	-	-	-

TOFE : BUDGET EXECUTION OF 2022															
	2022 C.B.L.	Total Act /BL2022	Total Act	Jan-22	Feb-22	Mar-22	Apr-22	May-22	Jun-22	Jul-22	Aug-22	Sep-22	Oct-22	Nov-22	Dec-22
1. CURRENT EXPENDITURE	19,111.70	3.82%	730.70	730.70	-	-	-	-	-	-	-	-	-	-	-
a. Wages	8,020.64	6.66%	534.54	534.54	-	-	-	-	-	-	-	-	-	-	-
Personnel charges-civil administrative	4,491.12	5.71%	256.31	256.31	-	-	-	-	-	-	-	-	-	-	-
o.w/ Diplomatic salary	5.15	0.00%	-	-	-	-	-	-	-	-	-	-	-	-	-
Personnel charges-national defence and security	3,529.52	7.88%	278.23	278.23	-	-	-	-	-	-	-	-	-	-	-
b. Non wage	11,091.06	1.77%	196.16	196.16	-	-	-	-	-	-	-	-	-	-	-
-Purchases	1,434.02	3.88%	55.70	55.70	-	-	-	-	-	-	-	-	-	-	-
Maintenance supplies	251.27	0.26%	0.67	0.67	-	-	-	-	-	-	-	-	-	-	-
Administration supplies	239.05	0.18%	0.42	0.42	-	-	-	-	-	-	-	-	-	-	-
Food and agricultural products	175.21	0.00%	-	-	-	-	-	-	-	-	-	-	-	-	-
Clothing and decoration	147.51	0.18%	0.27	0.27	-	-	-	-	-	-	-	-	-	-	-
Small tools, material, furniture and equip.	320.52	16.72%	53.60	53.60	-	-	-	-	-	-	-	-	-	-	-
Energy and water	149.01	0.50%	0.75	0.75	-	-	-	-	-	-	-	-	-	-	-
Health supplies and equipment	148.32	0.00%	-	-	-	-	-	-	-	-	-	-	-	-	-
Other supplies	3.12	0.00%	-	-	-	-	-	-	-	-	-	-	-	-	-
-Services	1,649.60	0.38%	6.33	6.33	-	-	-	-	-	-	-	-	-	-	-
o.w/ -Rentals and charges (furniture)	31.75	0.49%	0.16	0.16	-	-	-	-	-	-	-	-	-	-	-
-Maintenance and repairs	897.08	0.09%	0.80	0.80	-	-	-	-	-	-	-	-	-	-	-
-Financial charges	645.98	2.15%	13.87	13.87	-	-	-	-	-	-	-	-	-	-	-
-Interests on external debt	645.98	2.07%	13.38	13.38	-	-	-	-	-	-	-	-	-	-	-
-Social Benefit	2,751.83	4.16%	114.38	114.38	-	-	-	-	-	-	-	-	-	-	-
o.w/- Social Security Benefits	1,260.51	7.97%	100.51	100.51	-	-	-	-	-	-	-	-	-	-	-
-Social Assistance to citizens	1,288.54	0.80%	10.29	10.29	-	-	-	-	-	-	-	-	-	-	-
-Social Assistance to social and cultural entities	145.88	2.45%	3.58	3.58	-	-	-	-	-	-	-	-	-	-	-
-Other social benefits	11.25	0.00%	-	-	-	-	-	-	-	-	-	-	-	-	-
-Grants	2,844.78	0.12%	3.33	3.33	-	-	-	-	-	-	-	-	-	-	-
-Other non wage	1,764.85	0.14%	2.55	2.55	-	-	-	-	-	-	-	-	-	-	-
o.w/ -Unanticipated Expense(Reserve)	1,618.26	0.00%	-	-	-	-	-	-	-	-	-	-	-	-	-
2. CAPITAL	11,987.51	4.03%	483.55	483.55	-	-	-	-	-	-	-	-	-	-	-
Domestic Financing	6,174.02	6.64%	409.66	409.66	-	-	-	-	-	-	-	-	-	-	-
Tangible fixed assets and land	6,174.02	6.64%	409.66	409.66	-	-	-	-	-	-	-	-	-	-	-
Investments	-	...	-	-	-	-	-	-	-	-	-	-	-	-	-
Other financial assets	-	...	-	-	-	-	-	-	-	-	-	-	-	-	-
External assistance (Project)	5,813.48	1.27%	73.89	73.89	-	-	-	-	-	-	-	-	-	-	-
CURRENT DEF/SURPL.comt (I.I-II.1)	3,045.64	7.66%	233.19	233.19	-	-	-	-	-	-	-	-	-	-	-
OVERALL DEF/SURPL.comt (I-II)	(8,856.11)	...	(250.36)	(250.36)	-	-	-	-	-	-	-	-	-	-	-
CURRENT DEF/SURPL.cash(comt.+3)	3,045.64	7.66%	233.19	233.19	-	-	-	-	-	-	-	-	-	-	-

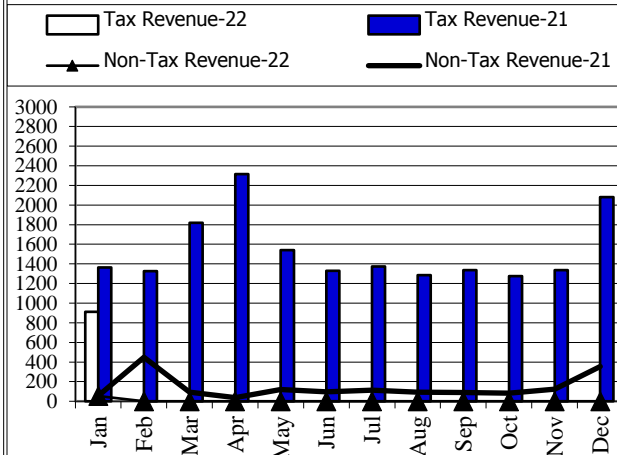
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OVERALL DEF/SURPL.cash (com.+3)	(8,856.11)	...	(250.36)	(250.36)	-	-	-	-	-	-	-	-	-	-	-
III. FINANCING	8,856.11	2.83%	250.36	250.36	-	-	-	-	-	-	-	-	-	-	-
1. FOREIGN FINANCING	6,823.61	0.20%	13.68	13.68	-	-	-	-	-	-	-	-	-	-	-
a. Budget support	2,487.78	0.00%	-	-	-	-	-	-	-	-	-	-	-	-	-
-Grants-budget support	100.00	0.00%	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Support	100.00	0.00%	-	-	-	-	-	-	-	-	-	-	-	-	-
Bilateral grant for investment expense	100.00	0.00%	-	-	-	-	-	-	-	-	-	-	-	-	-
Donation from citizens charities - local and abroad for investment expense	-	...	-	-	-	-	-	-	-	-	-	-	-	-	-
-Debt and related liabilities-budget support	2,387.78	0.00%	-	-	-	-	-	-	-	-	-	-	-	-	-
Foreign borrowing	2,387.78	0.00%	-	-	-	-	-	-	-	-	-	-	-	-	-
Foreign borrowings from multilateral agencies	1,168.28	0.00%	-	-	-	-	-	-	-	-	-	-	-	-	-
b. Project aid	5,813.48	1.58%	91.71	91.71	-	-	-	-	-	-	-	-	-	-	-
Spent	5,813.48	1.27%	73.89	73.89	-	-	-	-	-	-	-	-	-	-	-
-Grants	776.21	8.33%	64.68	64.68	-	-	-	-	-	-	-	-	-	-	-
Bilateral grant for investment expense	776.21	8.33%	64.68	64.68	-	-	-	-	-	-	-	-	-	-	-
-Debt and related liabilities	5,037.28	0.18%	9.21	9.21	-	-	-	-	-	-	-	-	-	-	-
Foreign borrowing	5,037.28	0.18%	9.21	9.21	-	-	-	-	-	-	-	-	-	-	-
Foreign borrowings from multilateral agencies	2,014.91	0.46%	9.21	9.21	-	-	-	-	-	-	-	-	-	-	-
Foreign borrowings from bilateral agencies	3,022.37	0.00%	-	-	-	-	-	-	-	-	-	-	-	-	-
Pending	-	...	17.82	17.82	-	-	-	-	-	-	-	-	-	-	-
c. Amortization on external debts	(1,477.66)	...	(78.02)	(78.02)	-	-	-	-	-	-	-	-	-	-	-
2. DOMESTIC FINANCING	700.00	-5.40%	(37.80)	(37.80)	-	-	-	-	-	-	-	-	-	-	-
a. Net bank financing (monetary suvey)	700.00	-5.40%	(37.80)	(37.80)	-	-	-	-	-	-	-	-	-	-	-
- Government's deposits	700.00	-5.40%	(37.80)	(37.80)	-	-	-	-	-	-	-	-	-	-	-
3. OUTSTANDING OPERATIONS	-	...	274.48	274.48	-	-	-	-	-	-	-	-	-	-	-
Error	-	...	0.00	0.00	-	-	-	-	-	-	-	-	-	-	-
Exchange rate (R/\$)	-	0.00%	-	4,066	-	-	-	-	-	-	-	-	-	-	-
Provincial revenue	2,859.65	1.33%	38.18	38.18	-	-	-	-	-	-	-	-	-	-	-
o.w. provincial tax revenue	1,584.13	2.04%	32.37	32.37	-	-	-	-	-	-	-	-	-	-	-
o.w. prov. non-tax revenue	247.12	1.00%	2.47	2.47	-	-	-	-	-	-	-	-	-	-	-
o.w. prov. Transfer from central	1,028.40	0.32%	3.34	3.34	-	-	-	-	-	-	-	-	-	-	-
Provincial expenditure	2,153.38	0.42%	9.09	9.09	-	-	-	-	-	-	-	-	-	-	-
o.w. wage and salary	692.19	1.24%	8.57	8.57	-	-	-	-	-	-	-	-	-	-	-
o.w. non-wage	1,267.52	0.04%	0.51	0.51	-	-	-	-	-	-	-	-	-	-	-
o.w. investment	193.68	0.00%	-	-	-	-	-	-	-	-	-	-	-	-	-
Provincial Balance	706.27	4.12%	29.09	29.09	-	-	-	-	-	-	-	-	-	-	-
Contribution from casino and Lottery	150.92	0.20%	0.30	0.30	-	-	-	-	-	-	-	-	-	-	-

CHARTS

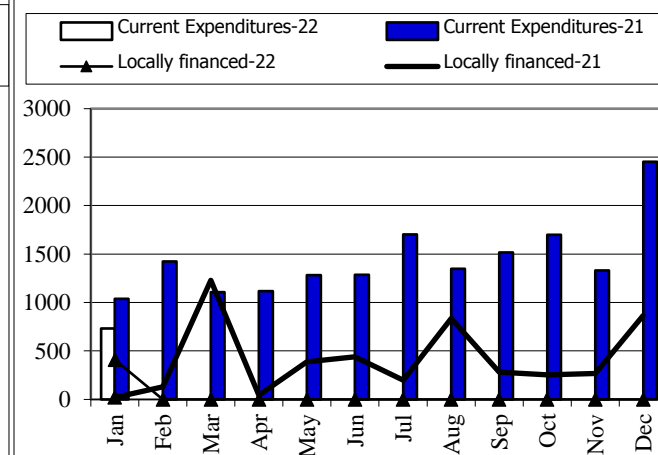
Revenue and Trade Relate Tax 2021-2022



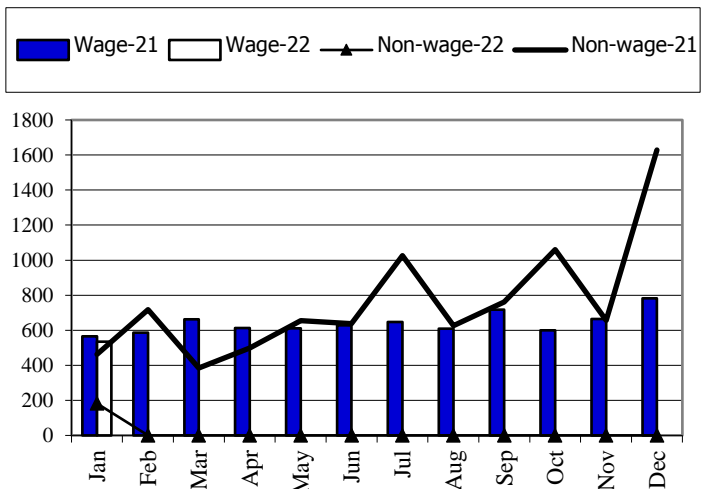
Tax and Non Tax Revenue 2021-2022



Current Expenditures and Domestic Financing 2021-2022



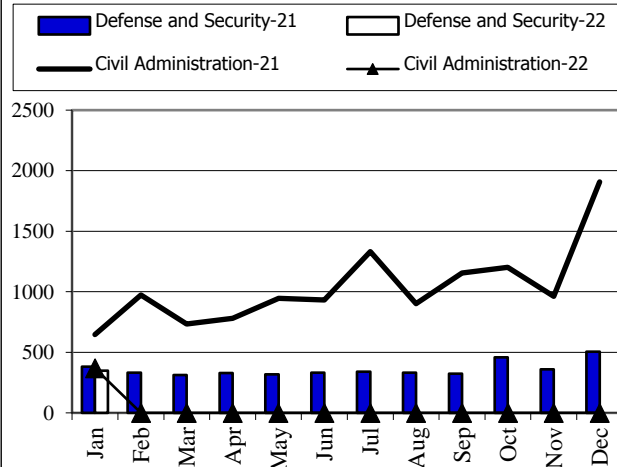
Wage and Non-wage 2021-2022



Source: MEF

Defense and Security and Civil Administrative

Expenditure 2021-2022



Multilateral and Bilateral Disbursements 2021-2022

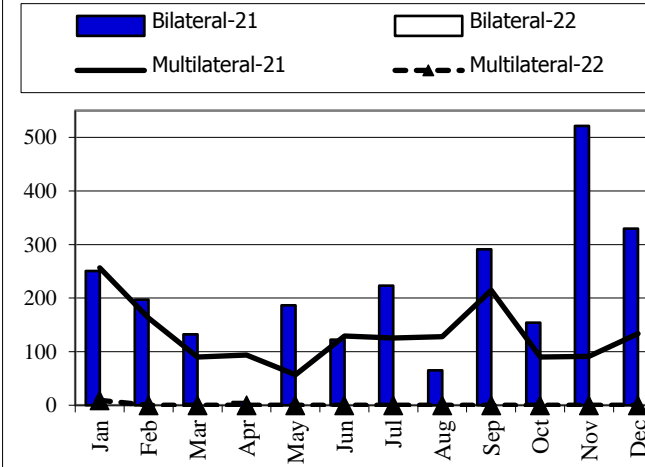


TABLE OF MINISTRY AND INSTITUTION SPENDING OF 2022															
	2022 C.B.L.	Total Act /BL2022	Total Act	Jan-22	Feb-22	Mar-22	Apr-22	May-22	Jun-22	Jul-22	Aug-22	Sep-22	Oct-22	Nov-22	Dec-22
Total Current Expenditures	19,111,704	3.82%	730,697	730,697											
I. General Administration	1,916,131	3.59%	68,772	68,772	-										
01. Royal Palace	77,887	7.74%	6,032	6,032	-	-	-	-	-	-	-	-	-	-	-
02. National Assembly	147,552	0.00%		-	-	-	-	-	-	-	-	-	-	-	-
03. Senate	69,866	27.61%	19,288	19,288	-	-	-	-	-	-	-	-	-	-	-
04. Counstitutional Council	12,485	22.84%	2,851	2,851	-	-	-	-	-	-	-	-	-	-	-
05.1 Council of Minister	363,842	2.88%	10,466	10,466	-	-	-	-	-	-	-	-	-	-	-
05.4 CDC	11,365	1.30%	147	147	-	-	-	-	-	-	-	-	-	-	-
08. Relations Assembly and Inspections	38,027	4.27%	1,622	1,622	-	-	-	-	-	-	-	-	-	-	-
09. Foreign Affairs and Int'l Cooperation	158,079	1.25%	1,972	1,972	-	-	-	-	-	-	-	-	-	-	-
10. Economy and Finance	452,594	2.92%	13,205	13,205	-	-	-	-	-	-	-	-	-	-	-
14. Planning	93,823	3.71%	3,478	3,478	-	-	-	-	-	-	-	-	-	-	-
28. Urbanization and Construction	106,757	2.61%	2,783	2,783	-	-	-	-	-	-	-	-	-	-	-
30. National Election Committee	276,042	0.81%	2,237.94	2,238	-	-	-	-	-	-	-	-	-	-	-
31. National Audit Authority	12,310	5.57%	685	685	-	-	-	-							
33.1 Anti-corrupction Authority	41,872	5.41%	2,264	2,264	-	-	-	-	-	-	-	-	-	-	-
34. Public Function	53,630	3.24%	1,739	1,739	-	-	-	-							
II. Defense and Security	4,675,287	7.57%	353,784	353,784	-	-	-	-	-	-	-	-	-	-	-
06. National Defense	2,529,616	6.98%	176,635	176,635	-	-	-	-							
07.1 Interior - Public Security	1,684,474	9.18%	154,651	154,651	-	-	-	-							
07.2 Interior-Administration	294,673	5.96%	17,559	17,559	-	-	-	-	0	0	0	0	0	0	0
26. Justice	166,524	2.97%	4,940	4,940	-	-	-	-	0	0	0	0	0	0	0
III. Social Administrative	6,451,813	4.10%	264,278	264,278	-	-	-	-	-	-	-	-	-	-	-
11. Information	76,054	4.13%	3,138	3,138	-	-	-	-							
12. Public Health	1,341,377	0.55%	7,330	7,330	-	-	-	-							
16. Education, Youth and Sport	3,040,826	4.39%	133,415	133,415	-	-	-	-							
18. Culture and Fine-Arts	158,060	2.34%	3,704	3,704	-	-	-	-							
19. Environment	80,849	3.52%	2,844	2,844	-	-	-	-							
21. Social Affair & Veteran	1,412,862	7.35%	103,835	103,835	-	-	-	-							
23. Public Worship and Religion	64,818	2.91%	1,884	1,884	-	-	-	-							
24. Woman Affairs	43,074	3.69%	1,590	1,590	-	-	-	-							
32. Labour and Vocational Training	233,893	2.80%	6,539	6,539	-	-	-	-							

TABLE OF MINISTRY AND INSTITUTION SPENDING OF 2022															
	2022 C.B.L.	Total Act /BL2022	Total Act	Jan-22	Feb-22	Mar-22	Apr-22	May-22	Jun-22	Jul-22	Aug-22	Sep-22	Oct-22	Nov-22	Dec-22
IV. Economy Administrative	1,457,206	1.83%	26,664	26,664	-	-	-	-	-	-	-	-	-	-	-
05.3 Civil Aviation Secretariate	42,020	3.19%	1,342	1,342	-	-	-	-							
13. Industry, Mines and Energy	58,042	2.29%	1,331	1,331	-	-	-	-							
15. Commerce	117,685	2.47%	2,902	2,902	-	-	-	-							
17. Agriculture, Forestry and Fishery	249,327	2.74%	6,829	6,829	-	-	-	-							
20. Rural Development	178,895	1.12%	2,009	2,009	-	-	-	-							
22. Posts and Telecommunications	116,331	1.59%	1,851	1,851	-	-	-	-							
25. Public Works and Transport	405,228	1.24%	5,044	5,044	-	-	-	-							
27. Tourism	74,578	2.24%	1,672	1,672	-	-	-	-							
29. Water Resources and Meteorology	158,317	1.28%	2,027	2,027	-	-	-	-							
35. Industry and Handicrafts	56,783	2.92%	1,656	1,656	-	-	-	-							
V. Miscellaneous	4,611,267	0.37%	17,198	17,198	-	-	-	-	-	-	-	-	-	-	-
99.Unexpect Expenditure	4,611,267	0.37%	17,198	17,198	-	-	-	-	-	-	-	-	-	-	-

Report preparation Note



The Implementation of State Budget (TOFE) in January 2022 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 February, 2022
- 2.The Revenue Data of the Local Government Level (Municipal/ Provincial Level) provided by GDNT and FMIS System, was updated on 18th February, 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 18th February, 2022
- 4.The Expenditure Data of the Local Government Level (Municipal/ Provincial Level) provided by GDNT and FMIS System, was updated on 18th February, 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 20th February, 2022
- 6.The Trail Balance Report of the Local Government Level (Municipal/ Provincial Level) provided by GDNT and FMIS System, was updated on 20th February, 2022
- 7.The Loan & Grant Data provided by General Department of International Cooperation and Debt Management (GDICDM), was updated on 17th February, 2022
- 8.The Multilateral & Bilateral Data downloaded from DMFAS System of GDICDM, was updated on 18th February, 2022
- 9.The Credit Bank Operations Data provided by National Bank of Cambodia (NBC), was updated on 02th February, 2022.

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

