



State Budget Implementation

September, 2022

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1. Brief Note

Given the ongoing COVID-19 situation, high vaccination rates, and the reopening of the country, domestic economic activity in Cambodia has been able to return to normal. Meanwhile, the Royal Government has continued the social intervention measures, such as the implementation of social assistance programs to help poor and vulnerable families, the cash for work program, and the execution of proactive targeted spending and strengthening cost efficiency. As a result, the state budget within the first 9 months of 2022 was implemented as follows:

The implementation of the domestic revenue of the Budgetary Central Government (BCG) reached 18,638 billion riels, equivalent to 83.79% of the 2022 budget law, an increase of 24.81% compared to the same period in 2021, of which, tax revenue increased by 25.31% and non-tax revenue increased by 20.90%. Based on the historical trends of revenue performance over the past years, coupled with the recovery of Cambodian socio-economic activities, the revenue performance of 2022 is on track to meet targets set out in the 2022 budget law.

The implementation of the total expenditure of the BCG reached 18,088 billion riels, equivalent to 58.16% of the 2022 budget law, a decrease of 10%, of which current expenditure reached 12,195 billion riels decreased by 4.20%, while capital expenditure reached 5,893 billion Riels, a decrease of 20.02% compared to the same period in 2021. 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. The total implementation of foreign financing reached 3,380 billion riels, or 49.54% of the budget law, while the total government deposits amounted to 25 billion riels.



TOFE : BUDGET EXECUTION OF 2022															
	2022 C.B.L.	Total Act /BL2022	Total Act	Jan-22	Feb-22	Mar-22	Apr-22	Apr-22	Jun-22	Jul-22	Aug-22	Sep-22	Oct-22	Nov-22	Dec-22
I. DOMESTIC REVENUE	22,243.10	83.79%	18,638.07	1,666.79	1,482.13	2,308.00	3,546.70	1,794.46	2,052.02	1,976.04	1,888.06	1,923.86	-	-	-
I.CURRENT REVENUE	22,157.34	83.97%	18,605.19	1,666.79	1,482.13	2,297.57	3,539.40	1,793.30	2,052.02	1,972.30	1,888.06	1,913.62	-	-	-
a. TAX REVENUE	20,227.01	84.78%	17,148.66	1,613.96	1,423.75	1,944.25	3,447.47	1,688.53	1,830.68	1,722.72	1,721.37	1,755.93	-	-	-
Domestic tax revenue	17,815.30	85.85%	15,294.49	1,454.86	1,273.52	1,705.57	3,273.15	1,457.95	1,578.93	1,504.32	1,501.40	1,544.80	-	-	-
Direct Tax (income tax, profits tax)	5,481.00	110.01%	6,029.57	535.06	391.27	658.82	2,291.96	399.99	428.93	440.02	414.53	468.99	-	-	-
Indirect Tax	12,334.30	75.12%	9,264.91	919.80	882.25	1,046.75	981.18	1,057.96	1,150.00	1,064.31	1,086.86	1,075.81	-	-	-
o.w/ - Excise Tax on specific goods	1,000.00	73.06%	730.61	99.40	95.32	78.88	90.38	95.58	73.50	66.61	62.34	68.61	-	-	-
o.w/ -Special Excise Tax(petroleum,others)	4,050.30	76.08%	3,081.31	263.84	256.66	358.43	310.62	347.98	408.09	363.99	383.80	387.91	-	-	-
o.w/ - Excise Tax on specific services	75.00	76.49%	57.37	5.99	8.87	5.66	6.68	6.30	5.77	5.82	6.14	6.15	-	-	-
Other tax revenues	160.00	69.72%	111.55	9.98	10.10	10.53	15.44	13.59	12.00	15.52	10.90	13.49	-	-	-
Taxes on international trade	2,411.71	76.88%	1,854.18	159.11	150.23	238.68	174.32	230.58	251.75	218.40	219.98	211.13	-	-	-
Taxes and duties on imports	2,371.25	76.91%	1,809.78	155.05	145.57	233.90	170.95	226.61	247.30	212.50	212.85	205.04	-	-	-
April, 2021	1,687.60	76.91%	1,297.99	118.26	111.75	137.59	132.90	163.41	168.17	167.95	160.96	136.99	-	-	-
-Customs duties on petroleum products	265.30	80.55%	213.70	14.55	13.00	33.67	14.97	29.94	33.97	17.24	22.72	33.65	-	-	-
-Additional tax on oil product - Road maintenance	370.00	68.60%	253.83	17.78	16.70	58.42	19.40	26.66	40.36	22.06	22.91	29.55	-	-	-
-others	48.35	91.54%	44.26	4.46	4.12	4.22	3.69	6.60	4.80	5.25	6.26	4.85	-	-	-
Taxes and duties on exports	40.46	109.73%	44.40	4.06	4.66	4.78	3.37	3.97	4.46	5.90	7.12	6.09	-	-	-
o.w/-Tax on timber exports	10.40	54.36%	5.65	1.30	1.40	0.59	0.49	0.35	0.24	0.58	0.12	0.60	-	-	-
-Tax on rubber exports	17.10	78.79%	13.47	1.79	2.17	2.39	1.52	0.93	1.53	1.14	1.25	0.75	-	-	-
-Tax on export of agricultural products	12.80	194.94%	24.95	0.95	1.07	1.78	1.35	2.67	2.63	4.05	5.74	4.71	-	-	-
b. NON TAX REVENUE	1,930.34	75.45%	1,456.53	52.83	58.38	353.31	91.93	104.77	221.34	249.58	166.69	157.69	-	-	-
State Property Revenue	173.95	219.05%	381.05	15.52	6.44	286.07	17.18	7.45	14.66	22.69	6.82	4.22	-	-	-
Concession and rental land	166.42	52.92%	88.07	15.51976	6.44	6.85	17.18	7.45	6.21	17.38	6.82	4.22	-	-	-
Public Enterprises Income	7.53	3890.90%	292.98	-	-	279.22	-	-	8.45	5.31	-	-	-	-	-
Income from Sales, Rental of Properties and Services	1,425.00	62.32%	888.02	36.16	37.10	52.98	63.24	75.33	187.24	166.19	151.79	117.98	-	-	-
Income of administrative public enterprises -operational services (for profit)	550.43	78.64%	432.84	0.71	6.18	11.46	18.55	24.13	135.10	96.16	93.73	46.82	-	-	-
Sales of Property of Public Administration	94.82	56.28%	53.37	6.50	10.34	7.81	6.87	6.14	5.60	6.53	2.15	1.44	-	-	-
Administrative fees	508.68	59.56%	302.96	18.43	16.63	26.86	28.07	37.23	40.09	49.55	42.60	43.51	-	-	-
Sales of Services	37.90	28.83%	10.93	0.65	1.25	0.76	0.86	1.05	1.10	3.01	1.27	0.98	-	-	-
Other transaction fees	201.08	31.15%	62.64	2.47	1.64	4.59	5.61	5.15	4.55	6.10	8.54	23.99	-	-	-
Other Rental of immovable properties	32.09	78.82%	25.29	7.41	1.08	1.50	3.27	1.63	0.80	4.84	3.51	1.25	-	-	-
Other non tax	331.39	56.57%	187.46	1.15	14.83	14.26	11.52	22.00	19.44	60.70	8.08	35.49	-	-	-

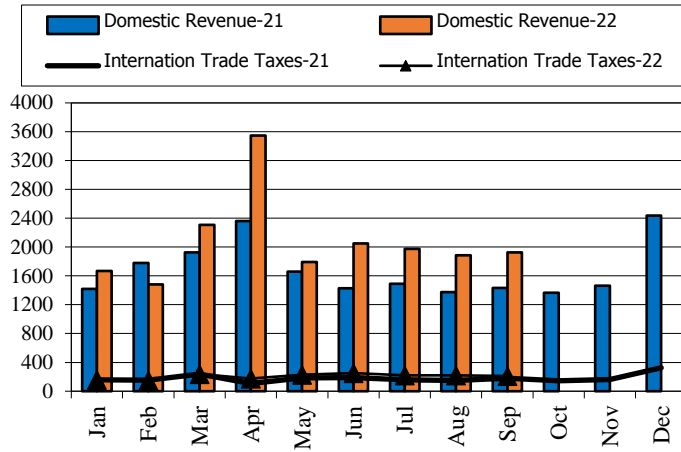
TOFE : BUDGET EXECUTION OF 2022															
	2022 C.B.L.	Total Act /BL2022	Total Act	Jan-22	Feb-22	Mar-22	Apr-22	Apr-22	Jun-22	Jul-22	Aug-22	Sep-22	Oct-22	Nov-22	Dec-22
o.w/ Other exceptional revenues	-	0.00%	4.21	0.27	-	-	0.05	0.01	-	3.83	0.05	-	-	-	-
2. CAPITAL REVENUE	85.76	38.34%	32.88	-	-	10.44	7.30	1.16	-	3.74	-	10.24	-	-	-
Other financial assets	85.76	38.34%	32.88	-	-	10.44	7.30	1.16	-	3.74	-	10.24	-	-	-
II. BUDGET EXPENDITURE	31,099.21	58.16%	18,088.12	1,388.85	1,712.75	3,145.09	2,296.34	1,501.08	2,334.97	2,009.31	1,798.86	1,900.87	-	-	-
1. CURRENT EXPENDITURE	19,111.70	63.81%	12,194.89	730.70	1,417.69	2,171.84	1,618.74	946.52	1,147.60	1,591.48	1,313.83	1,256.48	-	-	-
a. Wages	8,020.64	71.99%	5,774.08	534.54	603.90	633.87	892.61	401.22	649.24	677.53	695.34	685.82	-	-	-
Personnel charges-civil administrative	4,491.12	71.10%	3,193.24	256.31	323.21	348.07	602.10	118.35	369.16	391.01	394.70	390.33	-	-	-
o.w/ Diplomatic salary	5.15	68.42%	3.52	-	0.98	1.27	-	-	0.04	-	-	1.24	-	-	-
Personnel charges-national defence and security	3,529.52	73.12%	2,580.84	278.23	280.69	285.79	290.51	282.87	280.09	286.53	300.65	295.49	-	-	-
b. Non wage	11,091.06	57.89%	6,420.81	196.16	813.79	1,537.98	726.13	545.30	498.36	913.95	618.49	570.66	-	-	-
-Purchases	1,434.02	48.52%	695.82	55.70	59.54	35.51	103.25	150.06	76.24	87.91	61.44	66.17	-	-	-
Maintenance supplies	251.27	20.26%	50.91	0.67	3.96	4.49	7.69	5.22	7.07	9.00	6.07	6.74	-	-	-
Administration supplies	239.05	55.18%	131.90	0.42	0.89	8.98	26.43	19.13	32.09	14.32	13.68	15.96	-	-	-
Food and agricultural products	175.21	72.24%	126.58	-	30.35	9.91	33.19	5.56	5.09	30.01	7.07	5.40	-	-	-
Clothing and decoration	147.51	9.71%	14.32	0.27	0.70	1.02	1.06	0.96	2.23	0.33	6.74	1.01	-	-	-
Small tools, material, furniture and equip.	320.52	65.04%	208.47	53.60	20.73	4.95	25.52	24.27	17.85	17.68	14.46	29.42	-	-	-
Energy and water	149.01	48.81%	72.73	0.75	2.84	6.01	9.17	12.46	10.87	11.70	12.40	6.54	-	-	-
Health supplies and equipment	148.32	61.02%	90.51	-	0.08	0.15	0.20	82.46	1.04	4.86	0.83	0.89	-	-	-
Other supplies	3.12	12.96%	0.41	-	-	-	-	-	-	-	0.20	0.20	-	-	-
-Services	1,649.60	50.99%	841.18	6.33	47.22	42.60	76.94	105.58	138.30	113.10	168.35	142.76	-	-	-
o.w/ -Rentals and charges (furniture)	31.75	53.72%	17.06	0.16	11.09	2.82	0.51	0.03	0.35	0.79	1.09	0.21	-	-	-
-Maintenance and repairs	897.08	48.64%	436.33	0.80	6.58	21.54	21.45	37.37	52.45	60.09	134.00	102.04	-	-	-
-Financial charges	645.98	68.07%	439.69	13.87	123.50	68.18	9.82	6.14	8.37	54.48	116.91	38.42	-	-	-
-Interests on external debt	645.98	58.71%	379.24	13.38	123.50	39.43	9.66	6.14	8.37	27.93	114.15	36.68	-	-	-
-Social Benefit	2,751.83	63.25%	1,740.59	114.38	126.29	382.83	178.01	198.11	173.81	151.61	206.00	209.57	-	-	-
o.w/- Social Security Benefits	1,260.51	77.20%	973.06	100.51	99.24	212.15	100.47	0.17	101.66	103.18	102.10	153.58	-	-	-
-Social Assistance to citizens	1,288.54	51.55%	664.27	10.29	17.01	156.88	59.94	187.61	62.08	34.16	87.14	49.16	-	-	-
-Social Assistance to social and cultural entities	145.88	62.69%	91.45	3.58	10.00	13.50	17.16	9.97	6.84	10.70	13.31	6.40	-	-	-
-Other social benefits	11.25	75.00%	8.44	-	-	-	-	-	2.81	2.81	2.81	-	-	-	-
-Grants	2,844.78	90.35%	2,570.16	3.33	413.30	993.70	354.86	70.35	96.72	485.61	54.97	97.32	-	-	-
-Other non wage	1,764.85	7.56%	133.36	2.55	43.93	15.16	3.25	15.06	4.92	21.25	10.83	16.42	-	-	-
o.w/ -Unanticipated Expense(Reserve)	1,618.26	0.00%	-	-	-	-	-	-	-	-	-	-	-	-	-

TOFE : BUDGET EXECUTION OF 2022															
	2022 C.B.L.	Total Act /BL2022	Total Act	Jan-22	Feb-22	Mar-22	Apr-22	Apr-22	Jun-22	Jul-22	Aug-22	Sep-22	Oct-22	Nov-22	Dec-22
2. CAPITAL	11,987.51	49.16%	5,893.23	658.15	295.06	973.24	677.60	554.56	1,187.37	417.83	485.03	644.39	-	-	-
Domestic Financing	6,174.02	47.81%	2,952.05	409.66	107.48	486.55	320.00	146.70	812.56	155.69	178.79	334.63	-	-	-
Tangible fixed assets and land	6,174.02	42.85%	2,645.34	409.66	107.48	486.55	320.00	144.92	507.84	155.69	178.59	334.63	-	-	-
Investments	-	0.00%	306.71	-	-	-	-	1.78	304.73	-	0.20	-	-	-	-
External assistance (Project)	5,813.48	50.59%	2,941.18	248.50	187.59	486.69	357.60	407.86	374.80	262.14	306.24	309.76	-	-	-
CURRENT DEF/SURPL.comt (I.I-II.I)	3,045.64	210.47%	6,410.30	936.10	64.44	125.72	1,920.66	846.78	904.42	380.82	574.23	657.14	-	-	-
OVERALL DEF/SURPL.comt (I-II)	(8,856.11)	0.00%	549.95	277.94	(230.62)	(837.08)	1,250.36	293.38	(282.94)	(33.27)	89.20	22.99	-	-	-
CURRENT DEF/SURPL.cash(comt.+3)	3,045.64	210.47%	6,410.30	936.10	64.44	125.72	1,920.66	846.78	904.42	380.82	574.23	657.14	-	-	-
OVERALL DEF/SURPL.cash (com.+3)	(8,856.11)	...	549.95	277.94	(230.62)	(837.08)	1,250.36	293.38	(282.94)	(33.27)	89.20	22.99	-	-	-
III. FINANCING	8,856.11	0.00%	(549.95)	(277.94)	230.62	837.08	(1,250.36)	(293.38)	282.94	33.27	(89.20)	(22.99)	-	-	-
1. FOREIGN FINANCING	6,823.61	49.54%	3,380.18	188.29	3.83	1,149.98	826.50	383.89	541.13	102.99	55.50	128.08	-	-	-
a. Budget support	2,487.78	63.90%	1,589.76	-	-	892.44	496.93	-	157.75	-	42.65	-	-	-	-
-Grants-budget support	100.00	0.14%	0.14	-	-	-	-	-	0.14	-	-	-	-	-	-
Capital Support	100.00	0.14%	0.14	-	-	-	-	-	0.14	-	-	-	-	-	-
Bilateral grant for investment expense	100.00	0.14%	0.14	-	-	-	-	-	0.14	-	-	-	-	-	-
-Debt and related liabilities-budget support	2,387.78	66.57%	1,589.62	-	-	892.44	496.93	-	157.60	-	42.65	-	-	-	-
Foreign borrowing	2,387.78	66.57%	1,589.62	-	-	892.44	496.93	-	157.60	-	42.65	-	-	-	-
Foreign borrowings from multilateral agencies	1,168.28	136.06%	1,589.62	-	-	892.44	496.93	-	157.60	-	42.65	-	-	-	-
Borrowings from financial market	1,219.50	0.00%	-	-	-	-	-	-	-	-	-	-	-	-	-
b. Project aid	5,813.48	52.07%	3,027.24	266.31	294.15	454.71	357.49	414.34	394.07	227.57	296.75	321.84	-	-	-
Spent	5,813.48	50.59%	2,941.18	248.50	187.59	486.69	357.60	407.86	374.80	262.14	306.24	309.76	-	-	-
-Grants	776.21	75.00%	582.15	64.68	64.68	64.68	64.68	64.68	64.68	64.68	64.68	64.68	-	-	-
Bilateral grant for investment expense	776.21	75.00%	582.15	64.68	64.68	64.68	64.68	64.68	64.68	64.68	64.68	64.68	-	-	-
-Debt and related liabilities	5,037.28	46.83%	2,359.03	183.81	122.90	422.01	292.92	343.17	310.12	197.45	241.56	245.08	-	-	-
Foreign borrowing	5,037.28	46.83%	2,359.03	183.81	122.90	422.01	292.92	343.17	310.12	197.45	241.56	245.08	-	-	-
Foreign borrowings from multilateral agencies	2,014.91	39.49%	795.59	9.40	(23.20)	155.76	107.23	65.68	82.94	100.09	155.24	142.45	-	-	-
Foreign borrowings from bilateral agencies	3,022.37	51.73%	1,563.43	174.41	146.10	266.25	185.68	277.49	227.18	97.37	86.32	102.63	-	-	-
Pending	-	0.00%	86.05	17.82	106.56	(31.99)	(0.10)	6.49	19.27	(34.57)	(9.49)	12.08	-	-	-
c. Amortization on external debts	(1,477.66)	83.70%	(1,236.82)	(78.02)	(290.31)	(197.17)	(27.93)	(30.45)	(10.68)	(124.58)	(283.90)	(193.76)	-	-	-
2. DOMESTIC FINANCING	700.00	-3.51%	(24.55)	(37.80)	(91.34)	36.43	(0.87)	15.24	(68.63)	10.09	87.73	24.60	-	-	-
a. Net bank financing (monetary suvey)	700.00	-3.51%	(24.55)	(37.80)	(91.34)	36.43	(0.87)	15.24	(68.63)	10.09	87.73	24.60	-	-	-
- Government's deposits	700.00	-3.51%	(24.55)	(37.80)	(91.34)	36.43	(0.87)	15.24	(68.63)	10.09	87.73	24.60	-	-	-

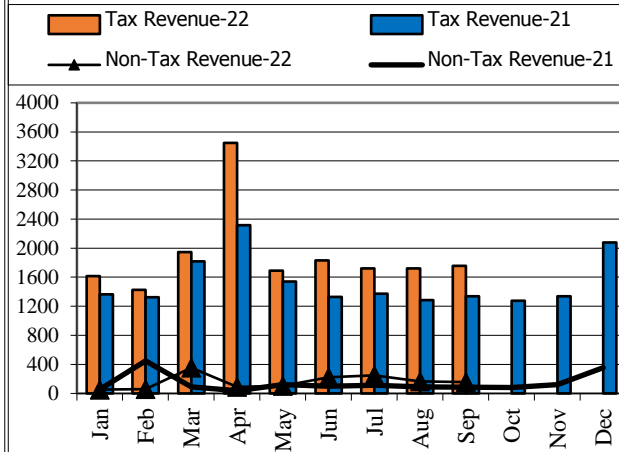
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	2022 C.B.L.	Total Act /BL2022	Total Act	Jan-22	Feb-22	Mar-22	Apr-22	Apr-22	Jun-22	Jul-22	Aug-22	Sep-22	Oct-22	Nov-22	Dec-22
3. OUTSTANDING OPERATIONS	-	...	(3,905.58)	(428.43)	318.12	(349.32)	(2,075.99)	(692.51)	(189.55)	(79.81)	(232.43)	(175.66)	-	-	-
Error	-	0.00%	0.00	-	-	0.00	0.00	(0.00)	0.00	0.00	0.00	(0.00)	-	-	-
Exchange rate (R/\$)	-	0.00%	-	4,066	4,066	4,050	4,046	4,062	4,070	4,099	4,107	4,119	-	-	-
Provincial revenue	2,859.65	79.57%	2,275.39	124.30	184.45	890.92	142.30	167.75	190.85	200.60	226.07	148.13	-	-	-
o.w. provincial tax revenue	1,584.13	65.43%	1,036.57	114.18	93.45	125.16	106.56	85.31	119.13	141.94	150.94	99.90	-	-	-
o.w. prov. non-tax revenue	247.12	59.68%	147.48	6.78	10.93	3.91	19.87	11.67	25.02	26.17	39.41	3.72	-	-	-
o.w. prov. Transfer from central	1,028.40	106.12%	1,091.34	3.34	80.07	761.85	15.87	70.78	46.69	32.50	35.72	44.51	-	-	-
Provincial expenditure	2,153.38	73.78%	1,588.71	9.31	143.26	126.52	166.64	195.11	186.62	202.74	175.50	383.01	-	-	-
o.w. wage and salary	692.19	66.27%	458.74	8.80	46.66	63.09	78.64	29.23	68.10	51.16	58.42	54.63	-	-	-
o.w. non-wage	1,267.52	70.02%	887.55	0.51	96.59	63.43	85.46	145.00	106.18	123.65	111.59	155.14	-	-	-
o.w. investment	193.68	125.17%	242.43	-	-	-	2.54	20.88	12.34	27.93	5.49	173.25	-	-	-
Provincial Balance	706.27	97.23%	686.68	114.99	41.20	764.40	(24.34)	(27.35)	4.23	(2.14)	50.57	(234.89)	-	-	-
Contribution from casino and Lottery	150.92	16.52%	24.94	1.21	0.36	3.10	3.55	3.19	3.16	4.11	3.84	2.42	-	-	-

CHARTS

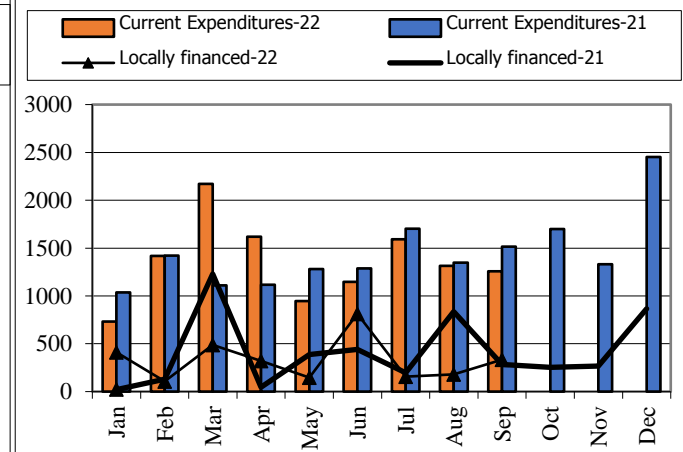
Revenue and Trade Related Tax 2021-2022



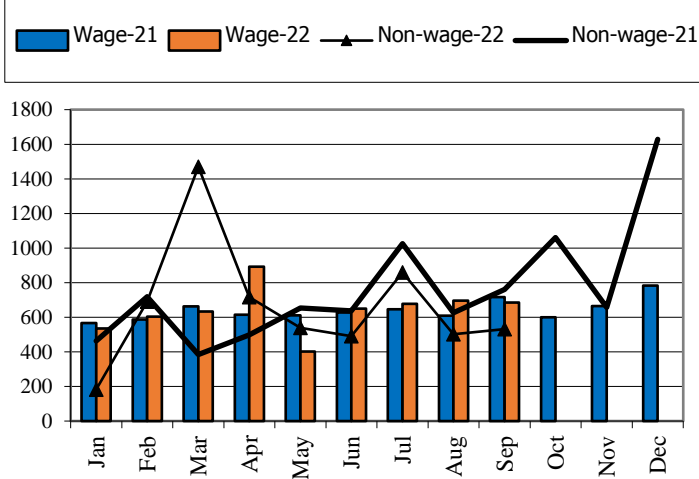
Tax and Non Tax Revenue 2021-2022



Current Expenditures and Domestic Financing 2021-2022



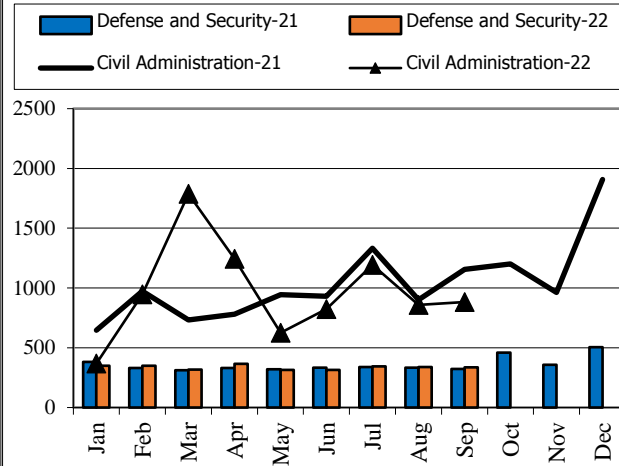
Wage and Non-wage 2021-2022



Source: MEF

Defense and Security and Civil Administrative

Expenditure 2021-2022



Multilateral and Bilateral Disbursements 2021-2022

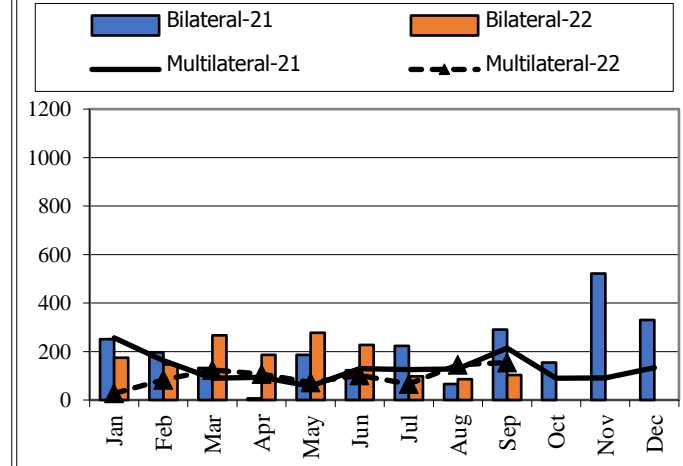


TABLE OF MINISTRY AND INSTITUTION SPENDING OF 2022															
	2022 C.B.L.	Total Act /BL2022	Total Act	Jan-22	Feb-22	Mar-22	Apr-22	May-22	Jun-22	Jul-22	Aug-22	Sep-22	Oct-22	Nov-22	Dec-22
Total Current Expenditures	19,111,704	63.81%	12,194,886	730,697	1,417,689	2,171,842	1,618,739	946,523	1,147,600	1,591,484	1,313,834	1,256,478			
I. General Administration	1,916,131	73.00%	1,398,773	68,772	166,110	153,719	224,427	100,204	182,327	170,933	160,607	171,673	-	-	-
01. Royal Palace	77,887	69.63%	54,234	6,032	4,733	8,869	4,273	5,961	5,913	5,671	6,565	6,219	-	-	-
02. National Assembly	147,552	74.63%	110,125	-	36,162	7,708	32,647	416	7,998	7,970	7,712	9,513	-	-	-
03. Senate	69,866	100.22%	70,023	19,288	-	-	14,389	112	3,503	14,886	-	17,844	-	-	-
04. Counstitutional Council	12,485	78.26%	9,771	2,851	-	723	2,551	620	-	2,802	214	9	-	-	-
05.1 Council of Minister	363,842	75.82%	275,883	10,466	26,312	41,258	32,586	23,918	31,539	18,129	55,539	36,136	-	-	-
05.4 CDC	11,365	51.69%	5,875	147	35	810	685	667	1,064	1,186	816	462	-	-	-
08. Relations Assembly and Inspections	38,027	65.26%	24,818	1,622	1,828	2,814	4,280	2,480	3,488	2,855	3,178	2,271	-	-	-
09. Foreign Affairs and Int'l Cooperation	158,079	62.93%	99,486	1,972	22,302	15,965	15,262	3,166	5,132	12,297	11,517	11,871	-	-	-
10. Economy and Finance	452,594	87.01%	393,807	13,205	58,716	51,219	31,820	25,856	42,520	69,886	38,479	62,105	-	-	-
14. Planning	93,823	57.81%	54,237	3,478	4,444	5,084	9,953	5,979	7,359	5,493	6,560	5,886	-	-	-
28. Urbanization and Construction	106,757	42.86%	45,757	2,783	3,708	4,321	7,222	2,289	5,605	5,674	8,005	6,150	-	-	-
30. National Election Committee	276,042	66.13%	182,556.36	2,238	2,741	8,503	53,674	22,493	58,983	16,057	12,193	5,675	-	-	-
31. National Audit Authority	12,310	69.43%	8,547	685	685	801	1,420	843	1,090	325	1,282	1,416	-	-	-
33.1 Anti-corruption Authority	41,872	70.15%	29,373	2,264	2,264	2,509	7,522	2,414	2,655	4,197	2,749	2,799	-	-	-
34. Public Function	53,630	63.92%	34,282	1,739	2,180	3,133	6,143	2,989	5,478	3,505	5,797	3,317	-	-	-
II. Defense and Security	4,675,287	66.55%	3,111,617	353,784	355,929	324,070	378,815	322,638	325,941	352,613	351,472	346,356	-	-	-
06. National Defense	2,529,616	68.27%	1,727,090	176,635	200,992	181,403	212,448	178,858	187,576	205,403	189,723	194,052	-	-	-
07.1 Interior - Public Security	1,684,474	64.49%	1,086,376	154,651	125,088	106,274	107,662	113,276	122,684	112,983	126,011	117,748	-	-	-
07.2 Interior-Administration	294,673	73.36%	216,174	17,559	22,255	29,018	46,080	23,606	4,930	24,981	24,058	23,688	-	-	-
26. Justice	166,524	49.23%	81,976	4,940	7,593	7,375	12,625	6,899	10,751	9,246	11,679	10,869	-	-	-
III. Social Administrative	6,451,813	65.94%	4,254,095	264,278	323,680	651,671	595,684	414,642	518,042	475,375	496,688	514,037	-	-	-
11. Information	76,054	68.70%	52,247	3,138	3,272	7,929	11,979	2,463	6,935	6,199	5,673	4,659	-	-	-
12. Public Health	1,341,377	48.94%	656,440	7,330	15,193	139,702	57,326	273,175	53,278	29,896	57,885	22,654	-	-	-
16. Education, Youth and Sport	3,040,826	67.66%	2,057,282	133,415	176,140	224,325	357,326	115,723	267,456	262,380	284,888	235,629	-	-	-
18. Culture and Fine-Arts	158,060	73.10%	115,540	3,704	4,151	22,466	10,089	3,203	34,442	20,188	9,391	7,907	-	-	-
19. Environment	80,849	64.65%	52,272	2,844	4,811	5,533	9,941	4,514	5,046	3,760	8,798	7,026	-	-	-
21. Social Affair & Veteran	1,412,862	77.80%	1,099,239	103,835	107,185	230,870	120,138	6,576	126,377	114,306	108,732	181,221	-	-	-

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
23. Public Worship and Religion	64,818	66.11%	42,851	1,884	2,807	3,227	6,209	1,912	7,392	6,797	6,831	5,791	-	-	-
24. Woman Affairs	43,074	72.62%	31,279	1,590	1,510	3,919	4,976	2,662	3,990	5,186	3,111	4,335	-	-	-
32. Labour and Vocational Training	233,893	62.83%	146,944	6,539	8,610	13,701	17,701	4,415	13,126	26,661	11,378	44,815	-	-	-
IV. Economy Administrative	1,457,206	59.43%	866,053	26,664	56,029	77,159	94,230	74,305	98,018	111,178	182,361	146,109	-	-	-
05.3 Civil Aviation Secretariate	42,020	46.56%	19,565	1,342	1,337	1,383	3,016	2,402	2,220	2,441	1,399	4,025	-	-	-
13. Industry, Mines and Energy	58,042	49.22%	28,568	1,331	1,658	2,577	3,799	2,086	3,426	3,736	4,008	5,946	-	-	-
15. Commerce	117,685	55.88%	65,760	2,902	3,474	5,896	8,611	2,621	10,369	10,033	13,913	7,942	-	-	-
17. Agriculture, Forestry and Fishery	249,327	66.84%	166,651	6,829	11,235	21,574	29,796	10,733	24,478	21,443	21,847	18,717	-	-	-
20. Rural Development	178,895	38.74%	69,305	2,009	3,149	4,338	6,032	2,885	7,013	9,771	11,786	22,319	-	-	-
22. Posts and Telecommunications	116,331	71.79%	83,513	1,851	18,694	2,997	4,951	18,627	15,903	10,298	3,656	6,536	-	-	-
25. Public Works and Transport	405,228	57.58%	233,342	5,044	9,049	19,802	16,901	19,489	13,844	30,003	76,483	42,726	-	-	-
27. Tourism	74,578	76.49%	57,041	1,672	2,326	7,426	5,867	9,114	5,744	10,896	8,294	5,702	-	-	-
29. Water Resources and Meteorology	158,317	67.53%	106,911	2,027	2,927	7,990	8,378	4,159	10,427	7,623	36,449	26,931	-	-	-
35. Industry and Handicrafts	56,783	62.34%	35,397	1,656	2,180	3,176	6,880	2,187	4,593	4,933	4,526	5,265	-	-	-
V. Miscellaneous	4,611,267	55.61%	2,564,348	17,198	515,941	965,225	325,583	34,733	23,272	481,386	122,705	78,304	-	-	-
99.Unallocated Expenditure	4,611,267	55.61%	2,564,348	17,198	515,941	965,225	325,583	34,733	23,272	481,386	122,705	78,304	-	-	-

Report preparation Note



The Implementation of State Budget (TOFE) in September 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 21th October, 2022
- 2.The Revenue Data of the Local Government Level (Municiple/ Provincial Level) provided by GDNT and FMIS System, was updated on 21th October, 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 17th October, 2022
- 4.The Expenditure Data of the Local Government Level (Municiple/ Provincial Level) provided by GDNT and FMIS System, was updated on 11th October, 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 October, 2022
- 6.The Trail Balance Report of the Local Government Level (Municiple/ Provincial Level) provided by GDNT and FMIS System, was updated on 20th October, 2022
- 7.The Loan & Grant Data provided by General Department of International Cooperation and Debt Management (GDICDM), was updated on 11th October, 2022
- 8.The Multilateral & Bilateral Data downloaded from DMFAS System of GDICDM, was updated on 11th October, 2022
- 9.The Credit Bank Operations Data provided by National Bank of Cambodia (NBC), was updated on 5th October, 2022.

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