



ព្រះរាជាណាចក្រកម្ពុជា  
ជាតិ សាសនា ព្រះមហាក្សត្រ  
KINGDOM OF CAMBODIA  
Nation Religion King

ក្រសួងសេដ្ឋកិច្ច និង ហិរញ្ញវត្ថុ  
MINISTRY OF ECONOMY AND FINANCE  
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# State Budget Implementation

December, 2022

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## 1. Brief Note

In 2022 (temporary data as of 16 January 2023) total national revenue collection reached 24,536 billion riels, equivalent to 110,31% of the 2022 annual budget law, while the total national expenditures reached 24,770 billion riels, equivalent to 79,65% of the 2022 annual budget law.

**The implementation of the domestic revenue of the Budgetary Central Government (BCG) reached 24,536 billion riels, equivalent to 110,31% of the 2022 annual budget law, an increase of 19,55% compared to the same period in 2021,** of which tax revenue collection reached 22,488 billion riels equivalent to 111,18% of budget annual law of 2022, increased by 21,58% and non-tax revenue collection reached 2,009 billion riels equivalent to 104,07% of budget annual law of 2022, increased by 1,95%. 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 24,770 billion riels equivalent to 79,65% of the 2022 the budget law** which current expenditure reached 8,077 billion riels decreased by 28,57%, while capital expenditure reached 16,694 billion riels, a decrease of 14,37% 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.

**The Royal Government has carefully and effectively managed and utilized the total financing, which is able to sustain the above implementation in a timely manner.** the total implementation of foreign financing reached 4,494 billion riels equivalent to 65,86% of the budget law of 2022, while the total government deposits announced to 79 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
<b>I. DOMESTIC REVENUE</b>	<b>22,243.10</b>	<b>110.31%</b>	<b>24,536.41</b>	<b>1,666.79</b>	<b>1,482.09</b>	<b>2,308.00</b>	<b>3,546.65</b>	<b>1,794.49</b>	<b>2,051.84</b>	<b>1,979.02</b>	<b>1,891.00</b>	<b>1,930.96</b>	<b>1,930.08</b>	<b>1,725.79</b>	<b>2,229.69</b>
<b>I.CURRENT REVENUE</b>	<b>22,157.34</b>	<b>110.56%</b>	<b>24,496.82</b>	<b>1,666.79</b>	<b>1,482.09</b>	<b>2,297.57</b>	<b>3,539.35</b>	<b>1,793.34</b>	<b>2,051.84</b>	<b>1,975.27</b>	<b>1,891.00</b>	<b>1,920.72</b>	<b>1,924.48</b>	<b>1,724.69</b>	<b>2,229.69</b>
<b>a. TAX REVENUE</b>	<b>20,227.01</b>	<b>111.18%</b>	<b>22,487.93</b>	<b>1,613.96</b>	<b>1,423.75</b>	<b>1,944.25</b>	<b>3,447.47</b>	<b>1,688.53</b>	<b>1,830.68</b>	<b>1,722.72</b>	<b>1,721.37</b>	<b>1,755.93</b>	<b>1,788.03</b>	<b>1,610.14</b>	<b>1,941.11</b>
<b>Domestic tax revenue</b>	<b>17,815.30</b>	<b>111.71%</b>	<b>19,901.73</b>	<b>1,454.86</b>	<b>1,273.52</b>	<b>1,705.57</b>	<b>3,273.15</b>	<b>1,457.95</b>	<b>1,578.93</b>	<b>1,504.32</b>	<b>1,501.40</b>	<b>1,544.80</b>	<b>1,572.00</b>	<b>1,404.70</b>	<b>1,630.54</b>
Direct Tax (income tax, profits tax)	5,481.00	133.05%	7,292.73	535.06	391.27	658.82	2,291.96	399.99	428.93	440.02	414.53	468.99	460.62	402.09	400.44
Indirect Tax	12,334.30	102.23%	12,609.01	919.80	882.25	1,046.75	981.18	1,057.96	1,150.00	1,064.31	1,086.86	1,075.81	1,111.38	1,002.61	1,230.10
o.w/ - Excise Tax on specific goods	1,000.00	91.65%	916.47	99.40	95.32	78.88	90.38	95.58	73.50	66.61	62.34	68.61	70.12	56.14	59.61
o.w/ -Special Excise Tax(petroleum,others)	4,050.30	103.65%	4,198.25	263.84	256.66	358.43	310.62	347.98	408.09	363.99	383.80	387.91	408.60	326.62	381.73
o.w/ - Excise Tax on specific services	75.00	100.84%	75.63	5.99	8.87	5.66	6.68	6.30	5.77	5.82	6.14	6.15	5.55	5.95	6.77
Other tax revenues	160.00	99.46%	159.14	9.98	10.10	10.53	15.44	13.59	12.00	15.52	10.90	13.49	12.60	13.05	21.95
<b>Taxes on international trade</b>	<b>2,411.71</b>	<b>107.24%</b>	<b>2,586.20</b>	<b>159.11</b>	<b>150.23</b>	<b>238.68</b>	<b>174.32</b>	<b>230.58</b>	<b>251.75</b>	<b>218.40</b>	<b>219.98</b>	<b>211.13</b>	<b>216.03</b>	<b>205.43</b>	<b>310.56</b>
Taxes and duties on imports	2,371.25	101.61%	2,529.54	155.05	145.57	233.90	170.95	226.61	247.30	212.50	212.85	205.04	211.69	201.50	306.57
April, 2021	1,687.60	101.61%	1,714.77	118.26	111.75	137.59	132.90	163.41	168.17	167.95	160.96	136.99	136.85	133.18	146.74
-Customs duties on petroleum products	265.30	135.13%	358.49	14.55	13.00	33.67	14.97	29.94	33.97	17.24	22.72	33.65	36.67	33.41	74.71
-Additional tax on oil product - Road maintenance	370.00	106.61%	394.47	17.78	16.70	58.42	19.40	26.66	40.36	22.06	22.91	29.55	32.18	29.91	78.55
-others	48.35	127.85%	61.81	4.46	4.12	4.22	3.69	6.60	4.80	5.25	6.26	4.85	6.00	4.99	6.56
Taxes and duties on exports	40.46	140.04%	56.66	4.06	4.66	4.78	3.37	3.97	4.46	5.90	7.12	6.09	4.33	3.94	3.99
o.w/-Tax on timber exports	10.40	57.28%	5.96	1.30	1.40	0.59	0.49	0.35	0.24	0.58	0.12	0.60	0.18	0.00	0.13
-Tax on rubber exports	17.10	82.25%	14.07	1.79	2.17	2.39	1.52	0.93	1.53	1.14	1.25	0.75	0.23	0.15	0.21
-Tax on export of agricultural products	12.80	283.57%	36.30	0.95	1.07	1.78	1.35	2.67	2.63	4.05	5.74	4.71	3.92	3.78	3.65
<b>b. NON TAX REVENUE</b>	<b>1,930.34</b>	<b>104.07%</b>	<b>2,008.89</b>	<b>52.83</b>	<b>58.34</b>	<b>353.31</b>	<b>91.88</b>	<b>104.81</b>	<b>221.16</b>	<b>252.56</b>	<b>169.63</b>	<b>164.79</b>	<b>136.45</b>	<b>114.55</b>	<b>288.58</b>
<b>State Property Revenue</b>	<b>173.95</b>	<b>236.56%</b>	<b>411.49</b>	<b>15.52</b>	<b>6.40</b>	<b>286.07</b>	<b>17.18</b>	<b>7.45</b>	<b>14.65</b>	<b>22.69</b>	<b>6.87</b>	<b>4.29</b>	<b>16.00</b>	<b>6.59</b>	<b>7.78</b>
Concession and rental land	166.42	71.21%	118.51	15.51976	6.40	6.85	17.18	7.45	6.20	17.38	6.87	4.29	16.00	6.59	7.78
Public Enterprises Income	7.53	3890.90%	292.98	-	-	279.22	-	-	8.45	5.31	-	-	-	-	-
<b>Income from Sales, Rental of Properties and Services</b>	<b>1,425.00</b>	<b>93.19%</b>	<b>1,328.00</b>	<b>36.16</b>	<b>37.10</b>	<b>52.98</b>	<b>63.24</b>	<b>75.33</b>	<b>187.07</b>	<b>169.17</b>	<b>154.69</b>	<b>125.00</b>	<b>87.91</b>	<b>92.13</b>	<b>247.21</b>
Income of administrative public enterprises -operational services (for profit)	550.43	95.60%	526.23	0.71	6.18	11.46	18.55	24.13	135.10	96.16	93.73	46.82	8.54	35.34	49.51
Sales of Property of Public Administration	94.82	107.21%	101.66	6.50	10.34	7.81	6.87	6.12	5.52	9.19	4.24	3.96	9.69	12.70	18.73
Administrative fees	508.68	92.07%	468.36	18.43	16.63	26.86	28.07	37.23	40.05	49.70	42.53	43.61	56.06	15.69	93.51
Sales of Services	37.90	85.34%	32.35	0.65	1.25	0.76	0.86	1.05	1.06	3.19	1.42	1.11	3.70	2.66	14.65
Other transaction fees	201.08	82.08%	165.04	2.47	1.64	4.59	5.61	5.15	4.55	6.10	9.26	27.97	6.12	22.16	69.42
Other Rental of immovable properties	32.09	107.13%	34.37	7.41	1.08	1.50	3.27	1.66	0.80	4.84	3.51	1.54	3.80	3.57	1.39

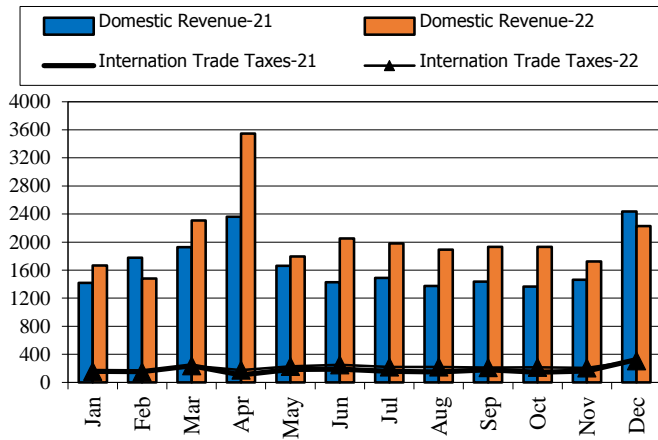
TOFE : BUDGET EXECUTION OF 2022															
	2022 C.B.L.	Total Act /BL2022	Total Act	Jan-22	Feb-22	Mar-22	Apr-22	Apr-22	Jun-22	Jul-22	Aug-22	Sep-22	Oct-22	Nov-22	Dec-22
<b>Other non tax</b>	<b>331.39</b>	<b>81.29%</b>	<b>269.40</b>	<b>1.15</b>	<b>14.83</b>	<b>14.26</b>	<b>11.47</b>	<b>22.02</b>	<b>19.44</b>	<b>60.70</b>	<b>8.07</b>	<b>35.49</b>	<b>32.54</b>	<b>15.84</b>	<b>33.59</b>
o.w/ Other exceptional revenues	-	0.00%	4.87	0.27	-	-	-	0.01	-	3.83	0.05	-	0.63	0.03	0.05
<b>2. CAPITAL REVENUE</b>	<b>85.76</b>	<b>46.16%</b>	<b>39.58</b>	<b>-</b>	<b>-</b>	<b>10.44</b>	<b>7.30</b>	<b>1.16</b>	<b>-</b>	<b>3.74</b>	<b>-</b>	<b>10.24</b>	<b>5.61</b>	<b>1.10</b>	<b>-</b>
Other financial assets	85.76	46.16%	39.58	-	-	10.44	7.30	1.16	-	3.74	-	10.24	5.61	1.10	-
<b>II. BUDGET EXPENDITURE</b>	<b>31,099.21</b>	<b>79.65%</b>	<b>24,770.17</b>	<b>1,388.85</b>	<b>1,712.75</b>	<b>3,145.09</b>	<b>2,296.34</b>	<b>1,501.08</b>	<b>2,334.97</b>	<b>2,010.26</b>	<b>1,820.39</b>	<b>1,956.73</b>	<b>2,481.00</b>	<b>1,741.04</b>	<b>2,381.68</b>
<b>I. CURRENT EXPENDITURE</b>	<b>19,111.70</b>	<b>87.35%</b>	<b>16,693.54</b>	<b>730.70</b>	<b>1,417.69</b>	<b>2,171.84</b>	<b>1,618.74</b>	<b>946.52</b>	<b>1,147.60</b>	<b>1,591.48</b>	<b>1,313.83</b>	<b>1,256.48</b>	<b>1,573.18</b>	<b>1,353.95</b>	<b>1,571.52</b>
<b>a. Wages</b>	<b>8,020.64</b>	<b>97.07%</b>	<b>7,785.84</b>	<b>534.54</b>	<b>603.90</b>	<b>633.87</b>	<b>892.61</b>	<b>401.22</b>	<b>649.24</b>	<b>677.53</b>	<b>695.34</b>	<b>685.82</b>	<b>669.04</b>	<b>660.55</b>	<b>682.17</b>
Personnel charges-civil administrative	4,491.12	96.45%	4,331.47	256.31	323.21	348.07	602.10	118.35	369.16	391.01	394.70	390.33	372.92	372.79	392.51
o.w/ Diplomatic salary	5.15	68.59%	3.53	-	0.98	1.27	-	-	0.04	-	-	1.24	-	(0.03)	0.04
Personnel charges-national defence and security	3,529.52	97.87%	3,454.38	278.23	280.69	285.79	290.51	282.87	280.09	286.53	300.65	295.49	296.11	287.76	289.66
<b>b. Non wage</b>	<b>11,091.06</b>	<b>80.31%</b>	<b>8,907.70</b>	<b>196.16</b>	<b>813.79</b>	<b>1,537.98</b>	<b>726.13</b>	<b>545.30</b>	<b>498.36</b>	<b>913.95</b>	<b>618.49</b>	<b>570.66</b>	<b>904.15</b>	<b>693.39</b>	<b>889.35</b>
<b>-Purchases</b>	<b>1,434.02</b>	<b>76.87%</b>	<b>1,102.27</b>	<b>55.70</b>	<b>59.54</b>	<b>35.51</b>	<b>103.25</b>	<b>150.06</b>	<b>76.24</b>	<b>87.91</b>	<b>61.44</b>	<b>66.17</b>	<b>193.62</b>	<b>75.49</b>	<b>137.33</b>
Maintenance supplies	251.27	52.64%	132.28	0.67	3.96	4.49	7.69	5.22	7.07	9.00	6.07	6.74	60.02	7.49	13.86
Administration supplies	239.05	80.19%	191.69	0.42	0.89	8.98	26.43	19.13	32.09	14.32	13.68	15.96	20.33	11.89	27.57
Food and agricultural products	175.21	96.13%	168.43	-	30.35	9.91	33.19	5.56	5.09	30.01	7.07	5.40	26.01	10.19	5.65
Clothing and decoration	147.51	52.61%	77.60	0.27	0.70	1.02	1.06	0.96	2.23	0.33	6.74	1.01	35.37	2.09	25.82
Small tools, material, furniture and equip.	320.52	83.62%	268.02	53.60	20.73	4.95	25.52	24.27	17.85	17.68	14.46	29.42	12.82	11.05	35.68
Energy and water	149.01	80.33%	119.70	0.75	2.84	6.01	9.17	12.46	10.87	11.70	12.40	6.54	16.65	10.27	20.06
Health supplies and equipment	148.32	95.97%	142.35	-	0.08	0.15	0.20	82.46	1.04	4.86	0.83	0.89	20.83	22.32	8.69
Other supplies	3.12	70.36%	2.20	-	-	-	-	-	-	-	0.20	0.20	1.59	0.20	-
<b>-Services</b>	<b>1,649.60</b>	<b>80.16%</b>	<b>1,322.26</b>	<b>6.33</b>	<b>47.22</b>	<b>42.60</b>	<b>76.94</b>	<b>105.58</b>	<b>138.30</b>	<b>113.10</b>	<b>168.35</b>	<b>142.76</b>	<b>141.31</b>	<b>144.18</b>	<b>195.58</b>
o.w/ -Rentals and charges (furniture)	31.75	73.78%	23.42	0.16	11.09	2.82	0.51	0.03	0.35	0.79	1.09	0.21	4.88	0.12	1.37
-Maintenance and repairs	897.08	82.45%	739.64	0.80	6.58	21.54	21.45	37.37	52.45	60.09	134.00	102.04	90.06	97.88	115.38
<b>-Financial charges</b>	<b>645.98</b>	<b>80.79%</b>	<b>521.86</b>	<b>13.87</b>	<b>123.50</b>	<b>68.18</b>	<b>9.82</b>	<b>6.14</b>	<b>8.37</b>	<b>54.48</b>	<b>116.91</b>	<b>38.42</b>	<b>15.43</b>	<b>35.76</b>	<b>30.98</b>
-Interests on external debt	645.98	66.97%	432.64	13.38	123.50	39.43	9.66	6.14	8.37	27.93	114.15	36.68	14.58	9.22	29.60
<b>-Social Benefit</b>	<b>2,751.83</b>	<b>86.50%</b>	<b>2,380.30</b>	<b>114.38</b>	<b>126.29</b>	<b>382.83</b>	<b>178.01</b>	<b>198.11</b>	<b>173.81</b>	<b>151.61</b>	<b>206.00</b>	<b>209.57</b>	<b>230.81</b>	<b>193.05</b>	<b>215.85</b>
o.w/- Social Security Benefits	1,260.51	102.29%	1,289.39	100.51	99.24	212.15	100.47	0.17	101.66	103.18	102.10	153.58	104.54	105.42	106.38
-Social Assistance to citizens	1,288.54	73.30%	944.48	10.29	17.01	156.88	59.94	187.61	62.08	34.16	87.14	49.16	115.08	81.77	83.36
-Social Assistance to social and cultural entities	145.88	76.96%	112.28	3.58	10.00	13.50	17.16	9.97	6.84	10.70	13.31	6.40	8.32	3.35	9.16
-Other social benefits	11.25	100.00%	11.25	-	-	-	-	-	2.81	2.81	2.81	-	2.81	-	-
<b>-Grants</b>	<b>2,844.78</b>	<b>118.62%</b>	<b>3,374.53</b>	<b>3.33</b>	<b>413.30</b>	<b>993.70</b>	<b>354.86</b>	<b>70.35</b>	<b>96.72</b>	<b>485.61</b>	<b>54.97</b>	<b>97.32</b>	<b>317.72</b>	<b>240.68</b>	<b>245.98</b>

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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
<b>-Other non wage</b>	<b>1,764.85</b>	<b>11.70%</b>	<b>206.47</b>	2.55	43.93	15.16	3.25	15.06	4.92	21.25	10.83	16.42	5.25	4.23	63.63
o.w/ -Unanticipated Expense(Reserve)	1,618.26	0.00%	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>2. CAPITAL</b>	<b>11,987.51</b>	<b>67.38%</b>	<b>8,076.63</b>	<b>658.15</b>	<b>295.06</b>	<b>973.24</b>	<b>677.60</b>	<b>554.56</b>	<b>1,187.37</b>	<b>418.77</b>	<b>506.56</b>	<b>700.25</b>	<b>907.82</b>	<b>387.10</b>	<b>810.16</b>
<b>Domestic Financing</b>	<b>6,174.02</b>	<b>64.55%</b>	<b>3,985.15</b>	<b>409.66</b>	<b>107.48</b>	<b>486.55</b>	<b>320.00</b>	<b>146.70</b>	<b>812.56</b>	<b>155.69</b>	<b>178.79</b>	<b>334.63</b>	<b>584.10</b>	<b>199.05</b>	<b>249.95</b>
Tangible fixed assets and land	6,174.02	59.32%	3,662.59	409.66	107.48	486.55	320.00	144.92	507.84	155.69	178.59	334.63	584.10	193.91	239.24
Investments	-	0.00%	322.56	-	-	-	-	1.78	304.73	-	0.20	-	-	5.15	10.71
External assistance (Project)	5,813.48	70.38%	4,091.48	248.50	187.59	486.69	357.60	407.86	374.80	263.08	327.77	365.62	323.72	188.04	560.21
<b>CURRENT DEF/SURPL.comt (I.I-II.1)</b>	<b>3,045.64</b>	<b>256.21%</b>	<b>7,803.28</b>	<b>936.10</b>	<b>64.40</b>	<b>125.72</b>	<b>1,920.61</b>	<b>846.81</b>	<b>904.24</b>	<b>383.79</b>	<b>577.17</b>	<b>664.24</b>	<b>351</b>	<b>370.74</b>	<b>658.16</b>
<b>OVERALL DEF/SURPL.comt (I-II)</b>	<b>(8,856.11)</b>	<b>862234.05%</b>	<b>(233.77)</b>	<b>277.94</b>	<b>(230.66)</b>	<b>(837.08)</b>	<b>1,250.32</b>	<b>293.41</b>	<b>(283.13)</b>	<b>(31.24)</b>	<b>70.61</b>	<b>(25.77)</b>	<b>(550.92)</b>	<b>(15.26)</b>	<b>(152.00)</b>
<b>CURRENT DEF/SURPL.cash(comt.+3)</b>	<b>3,045.64</b>	<b>256.21%</b>	<b>7,803.28</b>	<b>936.10</b>	<b>64.40</b>	<b>125.72</b>	<b>1,920.61</b>	<b>846.81</b>	<b>904.24</b>	<b>383.79</b>	<b>577.17</b>	<b>664.24</b>	<b>351.29</b>	<b>370.74</b>	<b>658.16</b>
<b>OVERALL DEF/SURPL.cash (com.+3)</b>	<b>(8,856.11)</b>	<b>2.64%</b>	<b>(233.77)</b>	<b>277.94</b>	<b>(230.66)</b>	<b>(837.08)</b>	<b>1,250.32</b>	<b>293.41</b>	<b>(283.13)</b>	<b>(31.24)</b>	<b>70.61</b>	<b>(25.77)</b>	<b>(550.92)</b>	<b>(15.26)</b>	<b>(152.00)</b>
<b>III. FINANCING</b>	<b>8,856.11</b>	<b>2.64%</b>	<b>233.77</b>	<b>(277.94)</b>	<b>230.66</b>	<b>837.08</b>	<b>(1,250.32)</b>	<b>(293.41)</b>	<b>283.13</b>	<b>31.24</b>	<b>(70.61)</b>	<b>25.77</b>	<b>550.92</b>	<b>15.26</b>	<b>152.00</b>
<b>I. FOREIGN FINANCING</b>	<b>6,823.61</b>	<b>65.86%</b>	<b>4,493.89</b>	<b>188.29</b>	<b>3.83</b>	<b>1,149.98</b>	<b>826.50</b>	<b>383.89</b>	<b>541.13</b>	<b>103.93</b>	<b>77.03</b>	<b>225.65</b>	<b>300.99</b>	<b>227.57</b>	<b>465.10</b>
<b>a. Budget support</b>	<b>2,487.78</b>	<b>66.57%</b>	<b>1,656.21</b>	<b>-</b>	<b>-</b>	<b>892.44</b>	<b>496.93</b>	<b>-</b>	<b>157.75</b>	<b>-</b>	<b>42.65</b>	<b>41.72</b>	<b>-</b>	<b>24.38</b>	<b>0.35</b>
<b>-Grants-budget support</b>	<b>100.00</b>	<b>0.49%</b>	<b>0.49</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0.14</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0.35</b>
Capital Support	100.00	0.49%	0.49	-	-	-	-	-	0.14	-	-	-	-	-	0.35
Bilateral grant for investment expense	100.00	0.49%	0.49	-	-	-	-	-	0.14	-	-	-	-	-	0.35
<b>-Debt and related liabilities-budget support</b>	<b>2,387.78</b>	<b>69.34%</b>	<b>1,655.72</b>	<b>-</b>	<b>-</b>	<b>892.44</b>	<b>496.93</b>	<b>-</b>	<b>157.60</b>	<b>-</b>	<b>42.65</b>	<b>41.72</b>	<b>-</b>	<b>24.38</b>	<b>-</b>
Foreign borrowing	2,387.78	69.34%	1,655.72	-	-	892.44	496.93	-	157.60	-	42.65	41.72	-	24.38	-
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	5.42%	66.10	-	-	-	-	-	-	-	-	41.72	-	24.38	-
<b>b. Project aid</b>	<b>5,813.48</b>	<b>73.35%</b>	<b>4,264.30</b>	<b>266.31</b>	<b>294.15</b>	<b>454.71</b>	<b>357.49</b>	<b>414.34</b>	<b>394.07</b>	<b>228.51</b>	<b>318.28</b>	<b>377.70</b>	<b>356.14</b>	<b>236.83</b>	<b>565.77</b>
<b>Spent</b>	<b>5,813.48</b>	<b>70.38%</b>	<b>4,091.48</b>	<b>248.50</b>	<b>187.59</b>	<b>486.69</b>	<b>357.60</b>	<b>407.86</b>	<b>374.80</b>	<b>263.08</b>	<b>327.77</b>	<b>365.62</b>	<b>323.72</b>	<b>188.04</b>	<b>560.21</b>
<b>-Grants</b>	<b>776.21</b>	<b>100.00%</b>	<b>776.21</b>	<b>64.68</b>	<b>64.68</b>	<b>64.68</b>	<b>64.68</b>	<b>64.68</b>	<b>64.68</b>	<b>64.68</b>	<b>64.68</b>	<b>64.68</b>	<b>64.68</b>	<b>64.68</b>	<b>64.68</b>
Bilateral grant for investment expense	776.21	100.00%	776.21	64.68	64.68	64.68	64.68	64.68	64.68	64.68	64.68	64.68	64.68	64.68	64.68
<b>-Debt and related liabilities</b>	<b>5,037.28</b>	<b>65.81%</b>	<b>3,315.27</b>	<b>183.81</b>	<b>122.90</b>	<b>422.01</b>	<b>292.92</b>	<b>343.17</b>	<b>310.12</b>	<b>198.40</b>	<b>263.09</b>	<b>300.94</b>	<b>259.03</b>	<b>123.36</b>	<b>495.52</b>
Foreign borrowing	5,037.28	65.81%	3,315.27	183.81	122.90	422.01	292.92	343.17	310.12	198.40	263.09	300.94	259.03	123.36	495.52
Foreign borrowings from multilateral agencies	2,014.91	53.76%	1,083.23	9.40	(23.20)	155.76	107.23	65.68	82.94	100.09	112.57	142.45	110.31	76.75	143.24
Foreign borrowings from bilateral agencies	3,022.37	73.85%	2,232.04	174.41	146.10	266.25	185.68	277.49	227.18	98.31	150.52	158.48	148.72	46.61	352.28
<b>Pending</b>	<b>-</b>	<b>0.00%</b>	<b>172.82</b>	<b>17.82</b>	<b>106.56</b>	<b>(31.99)</b>	<b>(0.10)</b>	<b>6.49</b>	<b>19.27</b>	<b>(34.57)</b>	<b>(9.49)</b>	<b>12.08</b>	<b>32.42</b>	<b>48.78</b>	<b>5.56</b>
<b>c. Amortization on external debts</b>	<b>(1,477.66)</b>	<b>96.55%</b>	<b>(1,426.63)</b>	<b>(78.02)</b>	<b>(290.31)</b>	<b>(197.17)</b>	<b>(27.93)</b>	<b>(30.45)</b>	<b>(10.68)</b>	<b>(124.58)</b>	<b>(283.90)</b>	<b>(193.76)</b>	<b>(55.15)</b>	<b>(33.64)</b>	<b>(101.02)</b>

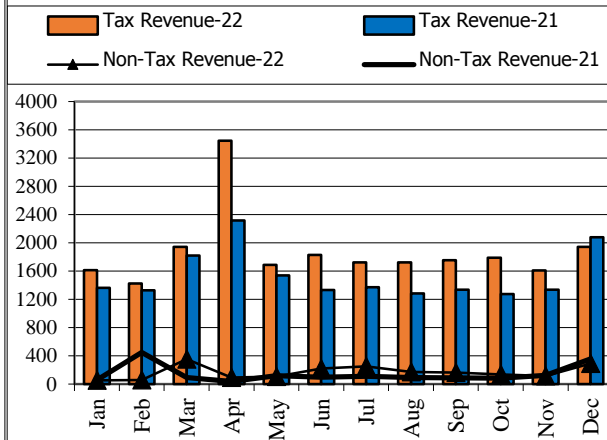
TOFE : BUDGET EXECUTION OF 2022															
	2022 C.B.L.	Total Act /BL2022	Total Act	Jan-22	Feb-22	Mar-22	Apr-22	Apr-22	Jun-22	Jul-22	Aug-22	Sep-22	Oct-22	Nov-22	Dec-22
<b>2. DOMESTIC FINANCING</b>	<b>700.00</b>	<b>-11.28%</b>	<b>(78.95)</b>	<b>(37.80)</b>	<b>(91.34)</b>	<b>36.43</b>	<b>(0.87)</b>	<b>15.24</b>	<b>(68.63)</b>	<b>10.09</b>	<b>87.73</b>	<b>24.60</b>	<b>(40.79)</b>	<b>(45.55)</b>	<b>31.95</b>
<b>a. Net bank financing (monetary survey)</b>	<b>700.00</b>	<b>-11.28%</b>	<b>(78.95)</b>	<b>(37.80)</b>	<b>(91.34)</b>	<b>36.43</b>	<b>(0.87)</b>	<b>15.24</b>	<b>(68.63)</b>	<b>10.09</b>	<b>87.73</b>	<b>24.60</b>	<b>(40.79)</b>	<b>(45.55)</b>	<b>31.95</b>
- Government's deposits	700.00	-11.28%	(78.95)	(37.80)	(91.34)	36.43	(0.87)	15.24	(68.63)	10.09	87.73	24.60	(40.79)	(45.55)	31.95
<b>3. OUTSTANDING OPERATIONS</b>	<b>-</b>	<b>0.00%</b>	<b>(4,181.17)</b>	<b>(428.43)</b>	<b>318.16</b>	<b>(349.32)</b>	<b>(2,075.94)</b>	<b>(692.55)</b>	<b>(189.37)</b>	<b>(82.78)</b>	<b>(235.36)</b>	<b>(224.48)</b>	<b>290.71</b>	<b>(166.76)</b>	<b>(345.05)</b>
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/\$)	-	0.00%	-	4,066	4,066	4,050	4,046	4,062	4,070	4,099	4,107	4,119	4,141	4,122	4,117
Provincial revenue	<b>2,859.65</b>	<b>127.12%</b>	<b>3,635.27</b>	<b>124.30</b>	<b>184.56</b>	<b>884.39</b>	<b>142.30</b>	<b>347.69</b>	<b>190.84</b>	<b>200.60</b>	<b>226.52</b>	<b>279.62</b>	<b>275.24</b>	<b>475.91</b>	<b>303.30</b>
o.w. provincial tax revenue	1,584.13	118.45%	1,876.32	114.18	93.45	118.73	106.56	262.74	119.13	141.94	150.94	215.57	209.34	273.63	70.11
o.w. prov. non-tax revenue	247.12	88.96%	219.84	6.78	11.04	3.81	19.87	13.00	25.02	26.17	39.86	19.51	24.50	17.57	12.71
o.w. prov. Transfer from central	1,028.40	149.66%	1,539.11	3.34	80.07	761.85	15.87	71.95	46.69	32.50	35.72	44.54	41.39	184.71	220.47
Provincial expenditure	<b>2,153.38</b>	<b>122.53%</b>	<b>2,638.46</b>	<b>9.31</b>	<b>143.26</b>	<b>126.52</b>	<b>166.64</b>	<b>195.11</b>	<b>186.62</b>	<b>202.74</b>	<b>175.40</b>	<b>387.82</b>	<b>223.85</b>	<b>234.51</b>	<b>586.68</b>
o.w. wage and salary	692.19	89.89%	622.23	8.80	46.66	63.09	78.64	29.23	68.10	51.16	58.32	57.80	45.97	60.07	54.39
o.w. non-wage	1,267.52	132.46%	1,678.96	0.51	96.59	63.43	85.46	145.00	106.18	123.65	111.59	156.77	171.99	134.23	483.56
o.w. investment	193.68	174.14%	337.27	-	-	-	2.54	20.88	12.34	27.93	5.49	173.25	5.89	40.22	48.73
Provincial Balance	<b>706.27</b>	<b>141.14%</b>	<b>996.81</b>	<b>114.99</b>	<b>41.31</b>	<b>757.87</b>	<b>(24.34)</b>	<b>152.59</b>	<b>4.22</b>	<b>(2.14)</b>	<b>51.12</b>	<b>(108.20)</b>	<b>51.38</b>	<b>241.40</b>	<b>(283.38)</b>
Contribution from casino and Lottery	150.92	51.56%	77.81	1.21	0.36	3.10	3.55	3.19	3.16	4.11	4.56	6.39	4.85	7.95	35.37

## CHARTS

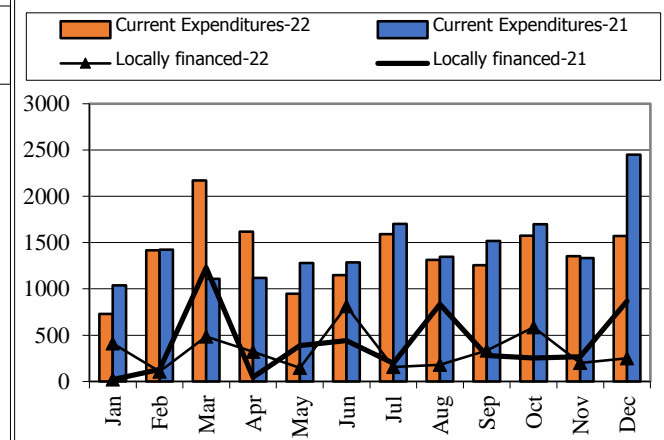
Revenue and Trade Relate Tax 2021-2022



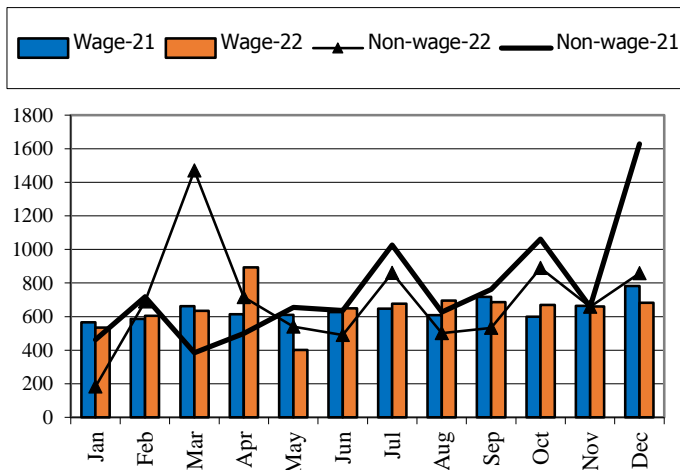
Tax and Non Tax Revenue 2021-2022



Current Expenditures and Domestic Financing 2021-2022



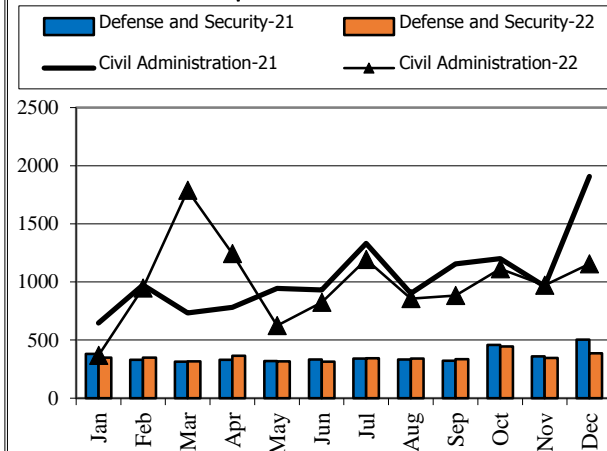
Wage and Non-wage 2021-2022



Source: MEF

Defense and Security and Civil Administrative

Expenditure 2021-2022



Multilateral and Bilateral Disbursements 2021-2022

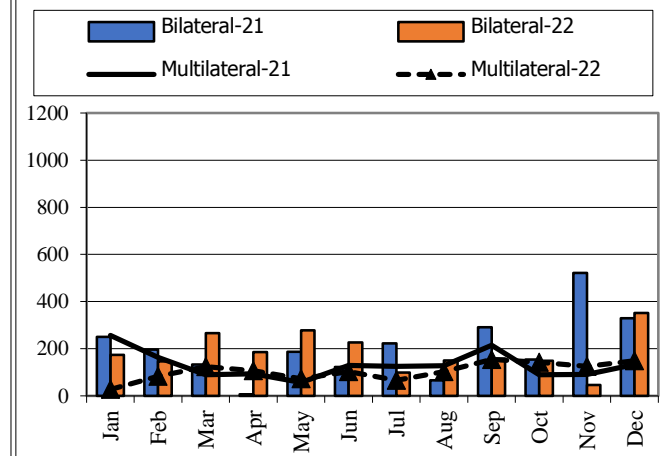


TABLE OF MINISTRY AND INSTITUTION SPENDING OF 2022															
	2022 C.B.L.	Total Act /BL2022	Total Act	Jan-22	Feb-22	Mar-22	Apr-22	May-22	Jun-22	Jul-22	Aug-22	Sep-22	Oct-22	Nov-22	Dec-22
<b>Total Current Expenditures</b>	<b>19,111,704</b>	<b>87.35%</b>	<b>16,693,539</b>	<b>730,697</b>	<b>1,417,689</b>	<b>2,171,842</b>	<b>1,618,739</b>	<b>946,523</b>	<b>1,147,600</b>	<b>1,591,484</b>	<b>1,313,834</b>	<b>1,256,478</b>	<b>1,573,183</b>	<b>1,353,946</b>	<b>1,571,524</b>
<b>I. General Administration</b>	<b>1,916,131</b>	<b>96.33%</b>	<b>1,845,764</b>	<b>68,772</b>	<b>162,069</b>	<b>131,343</b>	<b>222,231</b>	<b>97,080</b>	<b>171,334</b>	<b>164,145</b>	<b>154,027</b>	<b>163,235</b>	<b>145,723</b>	<b>125,639</b>	<b>240,166</b>
01. Royal Palace	77,887	92.77%	72,255	6,032	4,733	8,869	4,273	5,961	5,913	5,671	6,565	6,219	7,158	3,476	7,387
02. National Assembly	147,552	104.40%	154,040	-	36,162	7,708	32,647	416	7,998	7,970	7,712	9,513	7,812	33,197	2,906
03. Senate	69,866	101.18%	70,692	19,288	-	-	14,389	112	3,503	14,886	-	17,844	2	-	671
04. Counstitutional Council	12,485	101.60%	12,685	2,851	-	723	2,551	620	-	2,802	214	9	2,548	366	-
05.1 Council of Minister	363,842	103.91%	378,080	10,466	26,312	41,258	32,586	23,918	31,539	18,129	55,539	36,136	51,809	16,337	34,051
05.4 CDC	11,365	96.81%	11,002	147	35	810	685	667	1,064	1,186	816	462	499	539	4,089
08. Relations Assembly and Inspections	38,027	92.55%	35,192	1,622	1,828	2,814	4,280	2,480	3,488	2,855	3,178	2,271	2,443	4,156	3,776
09. Foreign Affairs and Int'l Cooperation	158,079	96.92%	153,210	1,972	22,302	15,965	15,262	3,166	5,132	12,297	11,517	11,871	5,650	11,525	36,550
10. Economy and Finance	452,594	110.58%	500,495	13,205	54,675	28,844	29,624	22,732	31,526	63,097	31,898	53,667	38,882	27,248	105,096
14. Planning	93,823	76.31%	71,596	3,478	4,444	5,084	9,953	5,979	7,359	5,493	6,560	5,886	5,365	5,549	6,445
28. Urbanization and Construction	106,757	70.09%	74,824	2,783	3,708	4,321	7,222	2,289	5,605	5,674	8,005	6,150	6,877	6,356	15,834
30. National Election Committee	276,042	76.74%	211,836.37	2,238	2,741	8,503	53,674	22,493	58,983	16,057	12,193	5,675	7,607	7,532	14,141
31. National Audit Authority	12,310	92.15%	11,344	685	685	801	1,420	843	1,090	325	1,282	1,416	326	1,124	1,346
33.1 Anti-corruption Authority	41,872	94.67%	39,639	2,264	2,264	2,509	7,522	2,414	2,655	4,197	2,749	2,799	4,078	2,940	3,247
34. Public Function	53,630	91.13%	48,872	1,739	2,180	3,133	6,143	2,989	5,478	3,505	5,797	3,317	4,670	5,295	4,626
<b>II. Defense and Security</b>	<b>4,675,287</b>	<b>92.89%</b>	<b>4,342,971</b>	<b>353,784</b>	<b>355,929</b>	<b>324,070</b>	<b>378,815</b>	<b>322,638</b>	<b>325,941</b>	<b>352,613</b>	<b>351,472</b>	<b>346,356</b>	<b>464,024</b>	<b>357,925</b>	<b>409,405</b>
06. National Defense	2,529,616	97.29%	2,460,983	176,635	200,992	181,403	212,448	178,858	187,576	205,403	189,723	194,052	307,964	192,286	233,643
07.1 Interior - Public Security	1,684,474	86.13%	1,450,795	154,651	125,088	106,274	107,662	113,276	122,684	112,983	126,011	117,748	113,100	130,310	121,009
07.2 Interior-Administration	294,673	100.04%	294,804	17,559	22,255	29,018	46,080	23,606	4,930	24,981	24,058	23,688	23,455	24,830	30,345
26. Justice	166,524	81.90%	136,390	4,940	7,593	7,375	12,625	6,899	10,751	9,246	11,679	10,869	19,505	10,499	24,409
<b>III. Social Administrative</b>	<b>6,451,813</b>	<b>90.74%</b>	<b>5,854,238</b>	<b>264,278</b>	<b>323,680</b>	<b>651,671</b>	<b>595,684</b>	<b>414,642</b>	<b>518,042</b>	<b>475,375</b>	<b>496,688</b>	<b>514,037</b>	<b>550,997</b>	<b>507,065</b>	<b>542,082</b>
11. Information	76,054	90.23%	68,627	3,138	3,272	7,929	11,979	2,463	6,935	6,199	5,673	4,659	5,002	5,906	5,473
12. Public Health	1,341,377	70.03%	939,377	7,330	15,193	139,702	57,326	273,175	53,278	29,896	57,885	22,654	129,437	112,022	41,478
16. Education, Youth and Sport	3,040,826	95.44%	2,902,108	133,415	176,140	224,325	357,326	115,723	267,456	262,380	284,888	235,629	267,153	239,161	338,512
18. Culture and Fine-Arts	158,060	95.12%	150,343	3,704	4,151	22,466	10,089	3,203	34,442	20,188	9,391	7,907	8,861	17,551	8,391
19. Environment	80,849	90.23%	72,953	2,844	4,811	5,533	9,941	4,514	5,046	3,760	8,798	7,026	5,522	3,573	11,587
21. Social Affair & Veteran	1,412,862	101.64%	1,436,066	103,835	107,185	230,870	120,138	6,576	126,377	114,306	108,732	181,221	111,836	111,216	113,775
23. Public Worship and Religion	64,818	92.69%	60,082	1,884	2,807	3,227	6,209	1,912	7,392	6,797	6,831	5,791	6,134	5,380	5,718
24. Woman Affairs	43,074	94.28%	40,610	1,590	1,510	3,919	4,976	2,662	3,990	5,186	3,111	4,335	3,091	2,593	3,647
32. Labour and Vocational Training	233,893	78.70%	184,071	6,539	8,610	13,701	17,701	4,415	13,126	26,661	11,378	44,815	13,961	9,663	13,502
<b>IV. Economy Administrative</b>	<b>1,457,206</b>	<b>88.55%</b>	<b>1,290,426</b>	<b>26,664</b>	<b>56,029</b>	<b>77,159</b>	<b>94,230</b>	<b>74,305</b>	<b>98,018</b>	<b>111,178</b>	<b>182,361</b>	<b>146,109</b>	<b>145,847</b>	<b>129,447</b>	<b>149,079</b>



## 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
05.3 Civil Aviation Secretariate	42,020	69.37%	29,149	1,342	1,337	1,383	3,016	2,402	2,220	2,441	1,399	4,025	2,691	4,028	2,865
13. Industry, Mines and Energy	58,042	82.07%	47,633	1,331	1,658	2,577	3,799	2,086	3,426	3,736	4,008	5,946	7,261	2,819	8,985
15. Commerce	117,685	74.65%	87,847	2,902	3,474	5,896	8,611	2,621	10,369	10,033	13,913	7,942	4,264	5,310	12,513
17. Agriculture, Forestry and Fishery	249,327	93.18%	232,330	6,829	11,235	21,574	29,796	10,733	24,478	21,443	21,847	18,717	21,396	19,329	24,954
20. Rural Development	178,895	78.64%	140,688	2,009	3,149	4,338	6,032	2,885	7,013	9,771	11,786	22,319	16,364	28,743	26,277
22. Posts and Telecommunications	116,331	104.23%	121,257	1,851	18,694	2,997	4,951	18,627	15,903	10,298	3,656	6,536	21,073	7,712	8,960
25. Public Works and Transport	405,228	86.84%	351,901	5,044	9,049	19,802	16,901	19,489	13,844	30,003	76,483	42,726	47,317	29,874	41,369
27. Tourism	74,578	101.34%	75,576	1,672	2,326	7,426	5,867	9,114	5,744	10,896	8,294	5,702	6,120	8,397	4,018
29. Water Resources and Meteorology	158,317	95.34%	150,935	2,027	2,927	7,990	8,378	4,159	10,427	7,623	36,449	26,931	14,458	17,686	11,880
35. Industry and Handicrafts	56,783	93.53%	53,111	1,656	2,180	3,176	6,880	2,187	4,593	4,933	4,526	5,265	4,905	5,550	7,258
<b>V. Miscellaneous</b>	<b>4,611,267</b>	72.87%	<b>3,360,139</b>	<b>17,198</b>	<b>519,982</b>	<b>987,601</b>	<b>327,779</b>	<b>37,857</b>	<b>34,266</b>	<b>488,174</b>	<b>129,286</b>	<b>86,742</b>	<b>266,593</b>	<b>233,869</b>	<b>230,792</b>
99.Unallocated Expenditure	4,611,267	72.87%	3,360,139	17,198	519,982	987,601	327,779	37,857	34,266	488,174	129,286	86,742	266,593	233,869	230,792

## Report preparation Note



The Implementation of State Budget (TOFE) in December 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 16th January, 2023
- 2.The Revenue Data of the Local Government Level (Municiple/ Provincial Level) provided by GDNT and FMIS System, was updated on 16th January, 2023
- 3.The Expenditure Data of the Budgetary Central Government Level (Line Ministries and Line Departments) provided by GDNT and FMIS System, was updated on 16th January, 2023
- 4.The Expenditure Data of the Local Government Level (Municiple/ Provincial Level) provided by GDNT and FMIS System, was updated on 13th January, 2023
- 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 19th January, 2023
- 6.The Trail Balance Report of the Local Government Level (Municiple/ Provincial Level) provided by GDNT and FMIS System, was updated on 19th January, 2023
- 7.The Loan & Grant Data provided by General Department of International Cooperation and Debt Management (GDICDM), was updated on 8th January, 2023
- 8.The Multilateral & Bilateral Data downloaded from DMFAS System of GDICDM, was updated on 10th January, 2023
- 9.The Credit Bank Operations Data provided by National Bank of Cambodia (NBC), was updated on 12th January, 2023.

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