



ក្រសួងសេដ្ឋកិច្ច និង ហិរញ្ញវត្ថុ

MINISTRY OF ECONOMY AND FINANCE

N°.....MEF/.....

ព្រះរាជាណាចក្រកម្ពុជា
ជាតិ សាសនា ព្រះមហាក្សត្រ
KINGDOM OF CAMBODIA
Nation Religion King

State Budget Implementation

January, 2023

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1. Brief Note

In the first month of 2023, total national revenue collection reached 1,853 billion riels, equivalent to 7.16% of the 2023 annual budget law, while the total national expenditures reached 1,088 billion riels, equivalent to 3.13% of the 2023 annual budget law. As a result, the implementation of the national budget received a total surplus of 765 billion riels.

The performance of total national revenue reached 1,853 billion riels, equivalent to 7.16% of the 2023 annual budget law with an increase of 11.20% compared to the same period of 2022, in which tax revenue reached 1,754 billion riels, equivalent to 7.49% of the 2023 annual budget law, and increased by 8.67%. While, non-tax revenue reached 100 billion riels, equivalent to 4.65% of the 2023 annual budget law with an increase 88.65% of the same period of 2022.

The performance of total national expenditure reached 1,088 billion riels, equivalent to 3.13% of the 2023 annual budget law, in which capital expenditure reached 297 billion riels and decreased by 54.90%, while current expenses reached 791 billion riels, increased by 8.31% compare to the same period of 2022. 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 implementations in a timely manner. In fact, the total implementation of foreign financing reached 141 billion riels, equivalent to 2.20% of the 2023 annual budget law, while the total government deposits amounted to 33 billion riels.

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TOFE : BUDGET EXECUTION OF 2023															
	2023 C.B.L.	Total Act /BL2023	Total Act	Jan-23	Feb-23	Mar-23	Apr-23	May-23	Jun-23	Jul-23	Aug-23	Sep-23	Oct-23	Nov-23	Dec-23
I. DOMESTIC REVENUE	25,896.24	7.16%	1,853.48	1,853.48	-	-	-	-	-	-	-	-	-	-	-
I.CURRENT REVENUE	25,564.43	7.25%	1,853.48	1,853.48	-	-	-	-	-	-	-	-	-	-	-
a. TAX REVENUE	23,421.92	7.49%	1,753.82	1,753.82	-	-	-	-	-	-	-	-	-	-	-
Domestic tax revenue	20,882.94	7.55%	1,575.75	1,575.75	-	-	-	-	-	-	-	-	-	-	-
Direct Tax (income tax, profits tax)	7,257.99	9.18%	666.10	666.10	-	-	-	-	-	-	-	-	-	-	-
Indirect Tax	13,624.95	6.68%	909.65	909.65	-	-	-	-	-	-	-	-	-	-	-
o.w/ - Excise Tax on specific goods	1,250.00	6.86%	85.76	85.76	-	-	-	-	-	-	-	-	-	-	-
o.w/ -Special Excise Tax(petroleum,others)	4,109.55	5.42%	222.93	222.93	-	-	-	-	-	-	-	-	-	-	-
o.w/ - Excise Tax on specific services	100.00	7.35%	7.35	7.35	-	-	-	-	-	-	-	-	-	-	-
Other tax revenues	160.05	9.25%	14.80	14.80	-	-	-	-	-	-	-	-	-	-	-
Taxes on international trade	2,538.98	7.01%	178.07	178.07	-	-	-	-	-	-	-	-	-	-	-
Taxes and duties on imports	2,491.50	7.34%	176.89	176.89	-	-	-	-	-	-	-	-	-	-	-
April, 2021	1,680.10	7.34%	123.30	123.30	-	-	-	-	-	-	-	-	-	-	-
-Customs duties on petroleum products	352.70	8.13%	28.66	28.66	-	-	-	-	-	-	-	-	-	-	-
-Additional tax on oil product - Road maintenance	412.30	4.53%	18.66	18.66	-	-	-	-	-	-	-	-	-	-	-
-others	46.40	13.53%	6.28	6.28	-	-	-	-	-	-	-	-	-	-	-
Taxes and duties on exports	47.49	2.48%	1.18	1.18	-	-	-	-	-	-	-	-	-	-	-
o.w/-Tax on timber exports	10.40	0.00%	0.00	0.00	-	-	-	-	-	-	-	-	-	-	-
-Tax on rubber exports	15.10	0.44%	0.07	0.07	-	-	-	-	-	-	-	-	-	-	-
-Tax on export of agricultural products	21.83	5.05%	1.10	1.10	-	-	-	-	-	-	-	-	-	-	-
b. NON TAX REVENUE	2,142.50	4.65%	99.66	99.66	-	-	-	-	-	-	-	-	-	-	-
State Property Revenue	173.81	8.40%	14.60	14.60	-	-	-	-	-	-	-	-	-	-	-
Concession and rental land	165.96	8.80%	14.60	14.60352	-	-	-	-	-	-	-	-	-	-	-
Public Enterprises Income	7.85	0.00%	-	-	-	-	-	-	-	-	-	-	-	-	-
Income from Sales, Rental of Properties and Services	1,593.33	5.28%	84.17	84.17	-	-	-	-	-	-	-	-	-	-	-
Income of administrative public enterprises -operational services (for profit)	583.01	1.60%	9.35	9.35	-	-	-	-	-	-	-	-	-	-	-
Sales of Property of Public Administration	96.90	3.44%	3.33	3.33	-	-	-	-	-	-	-	-	-	-	-
Administrative fees	578.15	6.68%	38.65	38.65	-	-	-	-	-	-	-	-	-	-	-
Sales of Services	43.31	1.44%	0.62	0.62	-	-	-	-	-	-	-	-	-	-	-
Other transaction fees	259.11	9.08%	23.53	23.53	-	-	-	-	-	-	-	-	-	-	-
Other Rental of immovable properties	32.85	26.44%	8.69	8.69	-	-	-	-	-	-	-	-	-	-	-

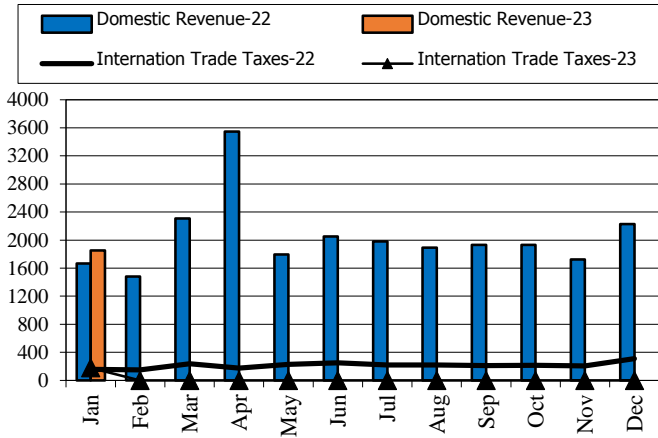
TOFE : BUDGET EXECUTION OF 2023															
	2023 C.B.L.	Total Act /BL2023	Total Act	Jan-23	Feb-23	Mar-23	Apr-23	May-23	Jun-23	Jul-23	Aug-23	Sep-23	Oct-23	Nov-23	Dec-23
Other non tax	375.37	0.24%	0.89	0.89	-	-	-	-	-	-	-	-	-	-	-
o.w/ Other exceptional revenues	-	...	0.02	0.02	-	-	-	-	-	-	-	-	-	-	-
2. CAPITAL REVENUE	331.81	0.00%	-	-	-	-	-	-	-	-	-	-	-	-	-
Other financial assets	331.81	0.00%	-	-	-	-	-	-	-	-	-	-	-	-	-
II. BUDGET EXPENDITURE	34,743.81	3.13%	1,088.26	1,088.26	-	-	-	-	-	-	-	-	-	-	-
1. CURRENT EXPENDITURE	20,839.43	3.80%	791.45	791.45	-	-	-	-	-	-	-	-	-	-	-
a. Wages	8,828.85	6.97%	615.69	615.69	-	-	-	-	-	-	-	-	-	-	-
Personnel charges-civil administrative	4,995.35	6.28%	313.91	313.91	-	-	-	-	-	-	-	-	-	-	-
o.w/ Diplomatic salary	5.32	0.00%	-	-	-	-	-	-	-	-	-	-	-	-	-
Personnel charges-national defence and security	3,833.50	7.87%	301.78	301.78	-	-	-	-	-	-	-	-	-	-	-
b. Non wage	12,010.58	1.46%	175.76	175.76	-	-	-	-	-	-	-	-	-	-	-
-Purchases	1,527.19	6.01%	91.84	91.84	-	-	-	-	-	-	-	-	-	-	-
Maintenance supplies	295.90	0.07%	0.20	0.20	-	-	-	-	-	-	-	-	-	-	-
Administration supplies	251.72	0.07%	0.17	0.17	-	-	-	-	-	-	-	-	-	-	-
Food and agricultural products	175.84	14.68%	25.81	25.81	-	-	-	-	-	-	-	-	-	-	-
Clothing and decoration	157.81	0.00%	-	-	-	-	-	-	-	-	-	-	-	-	-
Small tools, material, furniture and equip.	343.67	18.73%	64.36	64.36	-	-	-	-	-	-	-	-	-	-	-
Energy and water	153.16	0.85%	1.31	1.31	-	-	-	-	-	-	-	-	-	-	-
Health supplies and equipment	146.03	0.00%	-	-	-	-	-	-	-	-	-	-	-	-	-
Other supplies	3.05	0.00%	-	-	-	-	-	-	-	-	-	-	-	-	-
-Services	1,821.21	0.10%	1.75	1.75	-	-	-	-	-	-	-	-	-	-	-
o.w/ -Rentals and charges (furniture)	33.08	0.47%	0.16	0.16	-	-	-	-	-	-	-	-	-	-	-
-Maintenance and repairs	964.80	0.00%	0.01	0.01	-	-	-	-	-	-	-	-	-	-	-
-Financial charges	769.49	7.97%	61.33	61.33	-	-	-	-	-	-	-	-	-	-	-
-Interests on external debt	769.49	7.97%	61.33	61.33	-	-	-	-	-	-	-	-	-	-	-
-Social Benefit	2,809.32	0.26%	7.20	7.20	-	-	-	-	-	-	-	-	-	-	-
o.w/- Social Security Benefits	1,330.75	0.00%	-	-	-	-	-	-	-	-	-	-	-	-	-
-Social Assistance to citizens	1,258.50	0.39%	4.92	4.92	-	-	-	-	-	-	-	-	-	-	-
-Social Assistance to social and cultural entities	154.35	1.46%	2.25	2.25	-	-	-	-	-	-	-	-	-	-	-
-Other social benefits	11.29	0.00%	-	-	-	-	-	-	-	-	-	-	-	-	-
-Grants	3,222.84	0.04%	1.21	1.21	-	-	-	-	-	-	-	-	-	-	-

TOFE : BUDGET EXECUTION OF 2023															
	2023 C.B.L.	Total Act /BL2023	Total Act	Jan-23	Feb-23	Mar-23	Apr-23	May-23	Jun-23	Jul-23	Aug-23	Sep-23	Oct-23	Nov-23	Dec-23
-Other non wage	1,860.54	0.67%	12.43	12.43	-	-	-	-	-	-	-	-	-	-	-
o.w/ -Unanticipated Expense(Reserve)	1,713.85	0.00%	-	-	-	-	-	-	-	-	-	-	-	-	-
2. CAPITAL	13,904.39	2.13%	296.81	296.81	-	-	-	-	-	-	-	-	-	-	-
Domestic Financing	7,730.97	0.11%	8.39	8.39	-	-	-	-	-	-	-	-	-	-	-
Tangible fixed assets and land	7,730.97	0.11%	8.39	8.39	-	-	-	-	-	-	-	-	-	-	-
External assistance (Project)	6,173.42	4.67%	288.43	288.43	-	-	-	-	-	-	-	-	-	-	-
CURRENT DEF/SURPL.comt (I.I-II.I)	4,725.00	22.48%	1,062.03	1,062.03	-	-	-	-	-	-	-	-	-	-	-
OVERALL DEF/SURPL.comt (I-II)	(8,847.57)	...	765.22	765.22	-	-	-	-	-	-	-	-	-	-	-
CURRENT DEF/SURPL.cash(comt.+3)	4,725.00	22.48%	1,062.03	1,062.03	-	-	-	-	-	-	-	-	-	-	-
OVERALL DEF/SURPL.cash (com.+3)	(8,847.57)	...	765.22	765.22	-	-	-	-	-	-	-	-	-	-	-
III. FINANCING	8,847.57	-8.65%	(765.22)	(765.22)	-	-	-	-	-	-	-	-	-	-	-
I. FOREIGN FINANCING	6,409.04	2.20%	141.19	141.19	-	-	-	-	-	-	-	-	-	-	-
a. Budget support	2,095.51	0.00%	-	-	-	-	-	-	-	-	-	-	-	-	-
-Grants-budget support	123.98	0.00%	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Support	123.98	0.00%	-	-	-	-	-	-	-	-	-	-	-	-	-
Bilateral grant for investment expense	123.98	0.00%	-	-	-	-	-	-	-	-	-	-	-	-	-
-Debt and related liabilities-budget support	1,971.53	0.00%	-	-	-	-	-	-	-	-	-	-	-	-	-
Foreign borrowing	1,971.53	0.00%	-	-	-	-	-	-	-	-	-	-	-	-	-
Foreign borrowings from multilateral agencies	1,158.53	0.00%	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowings from financial market	813.00	0.00%	-	-	-	-	-	-	-	-	-	-	-	-	-
b. Project aid	6,173.42	4.13%	254.79	254.79	-	-	-	-	-	-	-	-	-	-	-
Spent	6,173.42	4.67%	288.43	288.43	-	-	-	-	-	-	-	-	-	-	-
-Grants	698.59	8.33%	58.22	58.22	-	-	-	-	-	-	-	-	-	-	-
Bilateral grant for investment expense	698.59	8.33%	58.22	58.22	-	-	-	-	-	-	-	-	-	-	-
-Debt and related liabilities	5,474.83	4.20%	230.21	230.21	-	-	-	-	-	-	-	-	-	-	-
Foreign borrowing	5,474.83	4.20%	230.21	230.21	-	-	-	-	-	-	-	-	-	-	-
Foreign borrowings from multilateral agencies	2,189.93	8.09%	177.10	177.10	-	-	-	-	-	-	-	-	-	-	-
Foreign borrowings from bilateral agencies	3,284.90	1.62%	53.11	53.11	-	-	-	-	-	-	-	-	-	-	-
Pending	-	...	(33.63)	(33.63)	-	-	-	-	-	-	-	-	-	-	-
c. Amortization on external debts	(1,859.89)	...	(113.61)	(113.61)	-	-	-	-	-	-	-	-	-	-	-

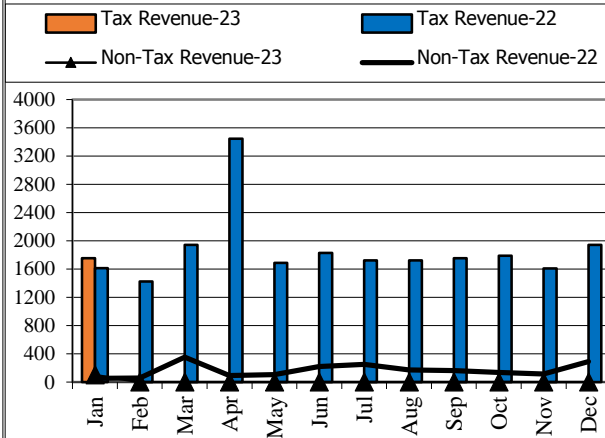
TOFE : BUDGET EXECUTION OF 2023															
	2023 C.B.L.	Total Act /BL2023	Total Act	Jan-23	Feb-23	Mar-23	Apr-23	May-23	Jun-23	Jul-23	Aug-23	Sep-23	Oct-23	Nov-23	Dec-23
2. DOMESTIC FINANCING	-	...	33.13	33.13	-	-	-	-	-	-	-	-	-	-	-
a. Net bank financing (monetary survey)	-	...	33.13	33.13	-	-	-	-	-	-	-	-	-	-	-
- Government's deposits	-	...	33.13	33.13	-	-	-	-	-	-	-	-	-	-	-
3. OUTSTANDING OPERATIONS	-	...	(939.53)	(939.53)	-	-	-	-	-	-	-	-	-	-	-
Error	-	...	0.00	0.00	-	-	-	-	-	-	-	-	-	-	-
Exchange rate (R/\$)	-	...	-	4,104	-	-	-	-	-	-	-	-	-	-	-
Provincial revenue	3,436.25	1.33%	45.85	45.85	-	-	-	-	-	-	-	-	-	-	-
o.w. provincial tax revenue	2,172.35	1.90%	41.34	41.34	-	-	-	-	-	-	-	-	-	-	-
o.w. prov. non-tax revenue	281.55	1.60%	4.49	4.49	-	-	-	-	-	-	-	-	-	-	-
o.w. prov. Transfer from central	982.35	0.00%	0.01	0.01	-	-	-	-	-	-	-	-	-	-	-
Provincial expenditure	2,598.42	0.36%	9.31	9.31	-	-	-	-	-	-	-	-	-	-	-
o.w. wage and salary	788.67	1.12%	8.80	8.80	-	-	-	-	-	-	-	-	-	-	-
o.w. non-wage	1,418.09	0.04%	0.51	0.51	-	-	-	-	-	-	-	-	-	-	-
o.w. investment	391.66	0.00%	-	-	-	-	-	-	-	-	-	-	-	-	-
Provincial Balance	837.83	4.36%	36.53	36.53	-	-	-	-	-	-	-	-	-	-	-
Contribution from casino and Lottery	172.84	4.60%	7.96	7.96	-	-	-	-	-	-	-	-	-	-	-

CHARTS

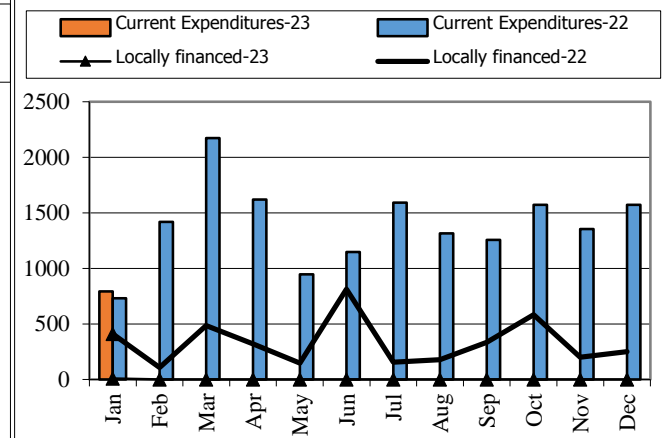
Revenue and Trade Relate Tax 2022-2023



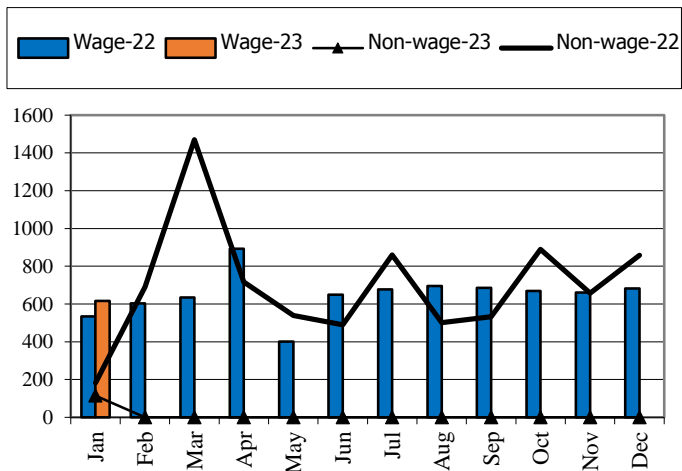
Tax and Non Tax Revenue 2022-2023



Current Expenditures and Domestic Financing 2022-2023



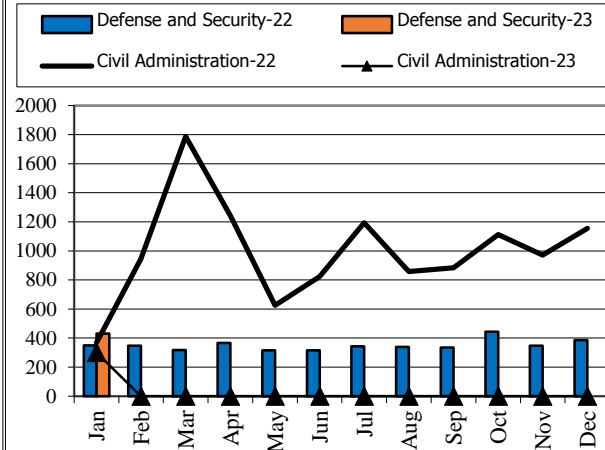
Wage and Non-wage 2022-2023



Source: MEF

Defense and Security and Civil Administrative

Expenditure 2022-2023



Multilateral and Bilateral Disbursements 2022-2023

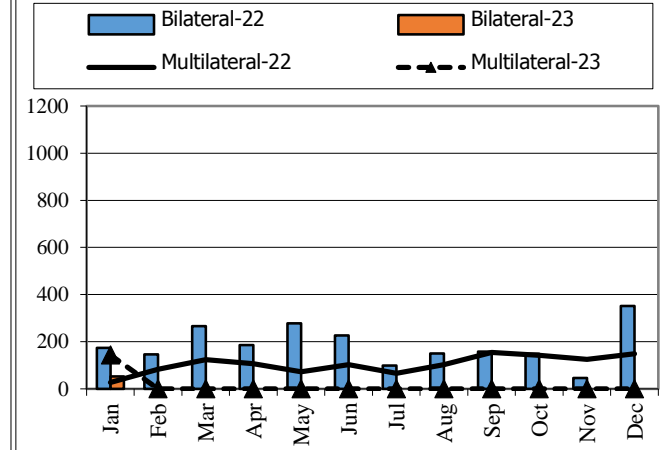


TABLE OF MINISTRY AND INSTITUTION SPENDING OF 2023															
	2023 C.B.L.	Total Act /BL2023	Total Act	Jan-23	Feb-23	Mar-23	Apr-23	May-23	Jun-23	Jul-23	Aug-23	Sep-23	Oct-23	Nov-23	Dec-23
Total Current Expenditures	20,839,425	3.80%	791,449	791,449											
I. General Administration	2,071,543	3.44%	71,255	71,255	-	-	-	-	-	-	-	-	-	-	-
01. Royal Palace	85,903	3.50%	3,008	3,008	-	-	-	-	-	-	-	-	-	-	-
02. National Assembly	171,100	4.59%	7,848	7,848	-	-	-	-	-	-	-	-	-	-	-
03. Senate	74,021	15.33%	11,350	11,350	-	-	-	-	-	-	-	-	-	-	-
04. Counstitutional Council	15,026	10.49%	1,577	1,577	-	-	-	-	-	-	-	-	-	-	-
05.1 Council of Minister	376,346	2.45%	9,218	9,218	-	-	-	-	-	-	-	-	-	-	-
05.4 CDC	12,985	0.00%		-	-	-	-	-	-	-	-	-	-	-	-
08. Relations Assembly and Inspections	42,572	3.95%	1,683	1,683	-	-	-	-	-	-	-	-	-	-	-
09. Foreign Affairs and Int'l Cooperation	168,115	0.58%	968	968	-	-	-	-	-	-	-	-	-	-	-
10. Economy and Finance	507,637	4.59%	23,325	23,325	-	-	-	-	-	-	-	-	-	-	-
14. Planning	81,833	2.04%	1,671	1,671	-	-	-	-	-	-	-	-	-	-	-
28. Urbanization and Construction	111,731	2.70%	3,017	3,017	-	-	-	-	-	-	-	-	-	-	-
30. National Election Committee	300,209	0.78%	2,343.41	2,343	-	-	-	-	-	-	-	-	-	-	-
31. National Audit Authority	13,837	5.20%	720	720	-	-	-	-	-	-	-	-	-	-	-
33.1 Anti-corruption Authority	48,442	5.10%	2,471	2,471	-	-	-	-	-	-	-	-	-	-	-
34. Public Function	61,786	3.33%	2,058	2,058	-	-	-	-	-	-	-	-	-	-	-
II. Defense and Security	5,101,874	8.54%	435,559	435,559	-	-	-	-	-	-	-	-	-	-	-
06. National Defense	2,745,575	7.90%	217,033	217,033	-	-	-	-	-	-	-	-	-	-	-
07.1 Interior - Public Security	1,825,423	9.58%	174,898	174,898	-	-	-	-	-	-	-	-	-	-	-
07.2 Interior-Administration	342,720	11.08%	37,979	37,979	-	-	-	-	-	-	-	-	-	-	-
26. Justice	188,156	3.00%	5,649	5,649	-	-	-	-	-	-	-	-	-	-	-
III. Social Administrative	6,930,838	2.78%	192,357	192,357	-	-	-	-	-	-	-	-	-	-	-
11. Information	83,682	3.99%	3,342	3,342	-	-	-	-	-	-	-	-	-	-	-
12. Public Health	1,386,887	0.66%	9,093	9,093	-	-	-	-	-	-	-	-	-	-	-
16. Education, Youth and Sport	3,361,826	4.62%	155,234	155,234	-	-	-	-	-	-	-	-	-	-	-
18. Culture and Fine-Arts	167,255	2.45%	4,105	4,105	-	-	-	-	-	-	-	-	-	-	-
19. Environment	88,605	3.96%	3,512	3,512	-	-	-	-	-	-	-	-	-	-	-
21. Social Affair & Veteran	1,466,286	0.33%	4,874	4,874	-	-	-	-	-	-	-	-	-	-	-
23. Public Worship and Religion	69,353	2.92%	2,024	2,024	-	-	-	-	-	-	-	-	-	-	-
24. Woman Affairs	46,243	2.39%	1,104	1,104	-	-	-	-	-	-	-	-	-	-	-
32. Labour and Vocational Training	260,701	3.48%	9,069	9,069	-	-	-	-	-	-	-	-	-	-	-
IV. Economy Administrative	1,582,070	1.96%	30,950	30,950	-	-	-	-	-	-	-	-	-	-	-

TABLE OF MINISTRY AND INSTITUTION SPENDING OF 2023

	2023 C.B.L.	Total Act /BL2023	Total Act	Jan-23	Feb-23	Mar-23	Apr-23	May-23	Jun-23	Jul-23	Aug-23	Sep-23	Oct-23	Nov-23	Dec-23
05.3 Civil Aviation Secretariate	45,995	3.49%	1,604	1,604	-	-	-	-	-	-	-	-	-	-	-
13. Industry, Mines and Energy	64,425	2.58%	1,664	1,664	-	-	-	-	-	-	-	-	-	-	-
15. Commerce	125,303	2.75%	3,440	3,440	-	-	-	-	-	-	-	-	-	-	-
17. Agriculture, Forestry and Fishery	265,768	3.27%	8,685	8,685	-	-	-	-	-	-	-	-	-	-	-
20. Rural Development	194,364	1.28%	2,497	2,497	-	-	-	-	-	-	-	-	-	-	-
22. Posts and Telecommunications	131,189	1.53%	2,011	2,011	-	-	-	-	-	-	-	-	-	-	-
25. Public Works and Transport	436,255	1.08%	4,690	4,690	-	-	-	-	-	-	-	-	-	-	-
27. Tourism	81,713	2.62%	2,143	2,143	-	-	-	-	-	-	-	-	-	-	-
29. Water Resources and Meteorology	175,057	1.31%	2,289	2,289	-	-	-	-	-	-	-	-	-	-	-
35. Industry and Handicrafts	62,001	3.11%	1,927	1,927	-	-	-	-	-	-	-	-	-	-	-
V. Miscellaneous	5,153,100	1.19%	61,328	61,328	-	-	-	-	-	-	-	-	-	-	-
99.Unallocated Expenditure	5,153,100	1.19%	61,328	61,328	-	-	-	-	-	-	-	-	-	-	-

Report preparation Note



The Implementation of State Budget (TOFE) in January 2023 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 February, 2023
- 2.The Revenue Data of the Local Government Level (Municiple/ Provincial Level) provided by GDNT and FMIS System, was updated on 16th February, 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 February, 2023
- 4.The Expenditure Data of the Local Government Level (Municiple/ Provincial Level) provided by GDNT and FMIS System, was updated on 20th February, 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 20th February, 2023
- 6.The Trail Balance Report of the Local Government Level (Municiple/ Provincial Level) provided by GDNT and FMIS System, was updated on 20th February, 2023
- 7.The Loan & Grant Data provided by General Department of International Cooperation and Debt Management (GDICDM), was updated on 10th February, 2023
- 8.The Multilateral & Bilateral Data downloaded from DMFAS System of GDICDM, was updated on 10th February, 2023
- 9.The Credit Bank Operations Data provided by National Bank of Cambodia (NBC), was updated on 7th February, 2023.

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