



State Budget Implementation

February, 2023

| Content | Page |
|---|------|
| 1. Brief | 1 |
| 2. TOFE | 2 |
| 3. Table of Ministry and Institution Spending | 7 |
| 4. Note: Report preparation | 9 |



1. Brief Note

In the first 2 months of 2023, total national revenue collection of Budgetary Central Government (BCG) reached 3,431 billion riels, equivalent to 13.25% of the 2023 annual budget law, while the total national expenditures reached 3,499 billion riels, equivalent to 10.07% of the 2023 annual budget law. **As a result, the implementation of the national budget received a total deficit of 68 billion riels.**

The implementation of the revenue of the Budgetary Central Government (BCG) reached 3,431 billion riels, equivalent to 13.42% of the 2023 annual budget law, an increase of 8.95% compared to the same period in 2022, of which, tax revenue increased by 6.69% and non-tax revenue increased by 70.67%. 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 2023 is on track to meet targets set out in the 2023 budget law.

The implementation of the total expenditure of the BCG reached 3,499 billion riels, equivalent to 10.07% of the 2023 budget law which current expenditure reached 1,292 billion riels increased by 35.58%, while capital expenditure reached 3,499 billion riels, an increase of 2.69% compared to the same period in 2022. Overall, the budgeted expenditure for 2023 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. The total implementation of foreign financing reached 450 billion riels, or 7.03% of the budget law, while the total government deposits amounted to 17 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 | 13.25% | 3,430.55 | 1,859.75 | 1,570.80 | - | - | - | - | - | - | - | - | - | - |
| I.CURRENT REVENUE | 25,564.43 | 13.42% | 3,430.55 | 1,859.75 | 1,570.80 | - | - | - | - | - | - | - | - | - | - |
| a. TAX REVENUE | 23,421.92 | 13.84% | 3,240.82 | 1,754.34 | 1,486.48 | - | - | - | - | - | - | - | - | - | - |
| Domestic tax revenue | 20,882.94 | 13.92% | 2,906.26 | 1,576.13 | 1,330.13 | - | - | - | - | - | - | - | - | - | - |
| Direct Tax (income tax, profits tax) | 7,257.99 | 15.47% | 1,122.87 | 666.10 | 456.77 | - | - | - | - | - | - | - | - | - | - |
| Indirect Tax | 13,624.95 | 13.09% | 1,783.39 | 910.04 | 873.35 | - | - | - | - | - | - | - | - | - | - |
| o.w/ - Excise Tax on specific goods | 1,250.00 | 12.86% | 160.73 | 85.76 | 74.97 | - | - | - | - | - | - | - | - | - | - |
| o.w/ -Special Excise Tax(petroleum,others) | 4,109.55 | 11.07% | 454.73 | 223.21 | 231.52 | - | - | - | - | - | - | - | - | - | - |
| o.w/ - Excise Tax on specific services | 100.00 | 14.62% | 14.62 | 7.35 | 7.27 | - | - | - | - | - | - | - | - | - | - |
| Other tax revenues | 160.05 | 21.87% | 35.00 | 14.80 | 20.20 | - | - | - | - | - | - | - | - | - | - |
| Taxes on international trade | 2,538.98 | 13.18% | 334.56 | 178.20 | 156.35 | - | - | - | - | - | - | - | - | - | - |
| Taxes and duties on imports | 2,491.50 | 13.17% | 329.17 | 177.03 | 152.14 | - | - | - | - | - | - | - | - | - | - |
| April, 2021 | 1,680.10 | 13.17% | 221.19 | 123.41 | 97.77 | - | - | - | - | - | - | - | - | - | - |
| -Customs duties on petroleum products | 352.70 | 15.90% | 56.09 | 28.66 | 27.43 | - | - | - | - | - | - | - | - | - | - |
| -Additional tax on oil product - Road maintenance | 412.30 | 9.69% | 39.95 | 18.66 | 21.30 | - | - | - | - | - | - | - | - | - | - |
| -others | 46.40 | 25.73% | 11.94 | 6.29 | 5.65 | - | - | - | - | - | - | - | - | - | - |
| Taxes and duties on exports | 47.49 | 11.35% | 5.39 | 1.18 | 4.21 | - | - | - | - | - | - | - | - | - | - |
| o.w/-Tax on timber exports | 10.40 | 4.58% | 0.48 | 0.00 | 0.48 | - | - | - | - | - | - | - | - | - | - |
| -Tax on rubber exports | 15.10 | 2.62% | 0.40 | 0.07 | 0.33 | - | - | - | - | - | - | - | - | - | - |
| -Tax on export of agricultural products | 21.83 | 20.63% | 4.50 | 1.10 | 3.40 | - | - | - | - | - | - | - | - | - | - |
| b. NON TAX REVENUE | 2,142.50 | 8.86% | 189.74 | 105.41 | 84.32 | - | - | - | - | - | - | - | - | - | - |
| State Property Revenue | 173.81 | 24.73% | 42.99 | 16.17 | 26.82 | - | - | - | - | - | - | - | - | - | - |
| Concession and rental land | 165.96 | 12.19% | 20.24 | 16.17319 | 4.06 | - | - | - | - | - | - | - | - | - | - |
| Public Enterprises Income | 7.85 | 289.87% | 22.75 | - | 22.75 | - | - | - | - | - | - | - | - | - | - |
| Income from Sales, Rental of Properties and Services | 1,593.33 | 9.04% | 144.05 | 88.39 | 55.66 | - | - | - | - | - | - | - | - | - | - |
| Income of administrative public enterprises -operational services (for profit) | 583.01 | 5.29% | 30.82 | 9.35 | 21.47 | - | - | - | - | - | - | - | - | - | - |
| Sales of Property of Public Administration | 96.90 | 25.99% | 25.18 | 6.07 | 19.11 | - | - | - | - | - | - | - | - | - | - |
| Administrative fees | 578.15 | 7.53% | 43.52 | 38.82 | 4.70 | - | - | - | - | - | - | - | - | - | - |
| Sales of Services | 43.31 | 5.97% | 2.58 | 2.08 | 0.50 | - | - | - | - | - | - | - | - | - | - |
| Other transaction fees | 259.11 | 12.61% | 32.67 | 23.60 | 9.06 | - | - | - | - | - | - | - | - | - | - |
| Other Rental of immovable properties | 32.85 | 28.24% | 9.28 | 8.46 | 0.82 | - | - | - | - | - | - | - | - | - | - |

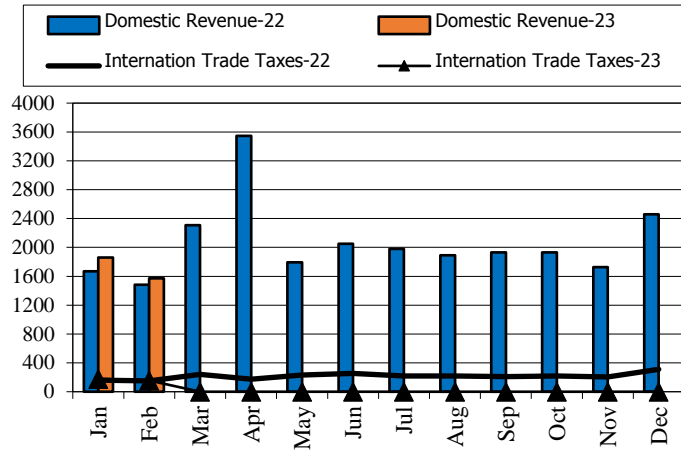
| TOFE : BUDGET EXECUTION OF 2023 | | | | | | | | | | | | | | | |
|--|------------------|----------------------|-----------------|-----------------|-----------------|----------|----------|----------|----------|----------|----------|----------|----------|----------|----------|
| | 2023 C.B.L. | Total 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 | 0.72% | 2.69 | 0.85 | 1.85 | - | - | - | - | - | - | - | - | - | - |
| o.w/ Other exceptional revenues | - | ... | 0.51 | 0.02 | 0.49 | - | - | - | - | - | - | - | - | - | - |
| 2. CAPITAL REVENUE | 331.81 | 0.00% | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Other financial assets | 331.81 | 0.00% | - | - | - | - | - | - | - | - | - | - | - | - | - |
| II. BUDGET EXPENDITURE | 34,743.81 | 10.07% | 3,498.52 | 1,088.27 | 2,410.24 | - | - | - | - | - | - | - | - | - | - |
| 1. CURRENT EXPENDITURE | 20,839.43 | 10.59% | 2,206.18 | 791.45 | 1,414.73 | - | - | - | - | - | - | - | - | - | - |
| a. Wages | 8,828.85 | 14.50% | 1,280.05 | 615.69 | 664.36 | - | - | - | - | - | - | - | - | - | - |
| Personnel charges-civil administrative | 4,995.35 | 13.57% | 678.11 | 313.91 | 364.20 | - | - | - | - | - | - | - | - | - | - |
| o.w/ Diplomatic salary | 5.32 | 12.57% | 0.67 | - | 0.67 | - | - | - | - | - | - | - | - | - | - |
| Personnel charges-national defence and security | 3,833.50 | 15.70% | 601.94 | 301.78 | 300.16 | - | - | - | - | - | - | - | - | - | - |
| b. Non wage | 12,010.58 | 7.71% | 926.13 | 175.76 | 750.37 | - | - | - | - | - | - | - | - | - | - |
| -Purchases | 1,527.19 | 7.58% | 115.75 | 91.84 | 23.91 | - | - | - | - | - | - | - | - | - | - |
| Maintenance supplies | 295.90 | 2.20% | 6.52 | 0.20 | 6.32 | - | - | - | - | - | - | - | - | - | - |
| Administration supplies | 251.72 | 0.59% | 1.49 | 0.17 | 1.33 | - | - | - | - | - | - | - | - | - | - |
| Food and agricultural products | 175.84 | 17.28% | 30.39 | 25.81 | 4.58 | - | - | - | - | - | - | - | - | - | - |
| Clothing and decoration | 157.81 | 3.07% | 4.84 | - | 4.84 | - | - | - | - | - | - | - | - | - | - |
| Small tools, material, furniture and equip. | 343.67 | 19.11% | 65.67 | 64.36 | 1.31 | - | - | - | - | - | - | - | - | - | - |
| Energy and water | 153.16 | 4.44% | 6.81 | 1.31 | 5.50 | - | - | - | - | - | - | - | - | - | - |
| Health supplies and equipment | 146.03 | 0.01% | 0.02 | - | 0.02 | - | - | - | - | - | - | - | - | - | - |
| Other supplies | 3.05 | 0.00% | - | - | - | - | - | - | - | - | - | - | - | - | - |
| -Services | 1,821.21 | 2.72% | 49.51 | 1.75 | 47.76 | - | - | - | - | - | - | - | - | - | - |
| o.w/ -Rentals and charges (furniture) | 33.08 | 0.97% | 0.32 | 0.16 | 0.17 | - | - | - | - | - | - | - | - | - | - |
| -Maintenance and repairs | 964.80 | 0.58% | 5.58 | 0.01 | 5.57 | - | - | - | - | - | - | - | - | - | - |
| -Financial charges | 769.49 | 16.79% | 129.18 | 61.33 | 67.85 | - | - | - | - | - | - | - | - | - | - |
| -Interests on external debt | 769.49 | 16.44% | 126.51 | 61.33 | 65.19 | - | - | - | - | - | - | - | - | - | - |
| -Social Benefit | 2,809.32 | 1.01% | 28.41 | 7.20 | 21.22 | - | - | - | - | - | - | - | - | - | - |
| o.w/- Social Security Benefits | 1,330.75 | 0.01% | 0.09 | - | 0.09 | - | - | - | - | - | - | - | - | - | - |
| -Social Assistance to citizens | 1,258.50 | 1.45% | 18.24 | 4.92 | 13.32 | - | - | - | - | - | - | - | - | - | - |
| -Social Assistance to social and cultural entities | 154.35 | 6.37% | 9.83 | 2.25 | 7.58 | - | - | - | - | - | - | - | - | - | - |
| -Other social benefits | 11.29 | 0.00% | - | - | - | - | - | - | - | - | - | - | - | - | - |
| -Grants | 3,222.84 | 17.70% | 570.55 | 1.21 | 569.34 | - | - | - | - | - | - | - | - | - | - |

| 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 | 1.76% | 32.73 | 12.43 | 20.29 | - | - | - | - | - | - | - | - | - | - |
| o.w/ -Unanticipated Expense(Reserve) | 1,713.85 | 0.00% | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 2. CAPITAL | 13,904.39 | 9.29% | 1,292.34 | 296.83 | 995.51 | - | - | - | - | - | - | - | - | - | - |
| Domestic Financing | 7,730.97 | 6.17% | 477.37 | 8.39 | 468.98 | - | - | - | - | - | - | - | - | - | - |
| Tangible fixed assets and land | 7,730.97 | 6.17% | 477.37 | 8.39 | 468.98 | - | - | - | - | - | - | - | - | - | - |
| External assistance (Project) | 6,173.42 | 13.20% | 814.97 | 288.44 | 526.53 | - | - | - | - | - | - | - | - | - | - |
| CURRENT DEF/SURPL.comt (I.I-II.I) | 4,725.00 | 25.91% | 1,224.37 | 1,068.30 | 156.07 | - | - | - | - | - | - | - | - | - | - |
| OVERALL DEF/SURPL.comt (I-II) | (8,847.57) | ... | (67.97) | 771.47 | (839.44) | - | - | - | - | - | - | - | - | - | - |
| CURRENT DEF/SURPL.cash(comt.+3) | 4,725.00 | 25.91% | 1,224.37 | 1,068.30 | 156.07 | - | - | - | - | - | - | - | - | - | - |
| OVERALL DEF/SURPL.cash (com.+3) | (8,847.57) | 0.77% | (67.97) | 771.47 | (839.44) | - | - | - | - | - | - | - | - | - | - |
| III. FINANCING | 8,847.57 | 0.77% | 67.97 | (771.47) | 839.44 | - | - | - | - | - | - | - | - | - | - |
| I. FOREIGN FINANCING | 6,409.04 | 7.03% | 450.40 | 183.32 | 267.08 | - | - | - | - | - | - | - | - | - | - |
| a. Budget support | 2,095.51 | 2.01% | 42.12 | 42.12 | - | - | - | - | - | - | - | - | - | - | - |
| -Grants-budget support | 123.98 | 14.61% | 18.12 | 18.12 | - | - | - | - | - | - | - | - | - | - | - |
| Capital Support | 123.98 | 14.61% | 18.12 | 18.12 | - | - | - | - | - | - | - | - | - | - | - |
| Bilateral grant for investment expense | 123.98 | 14.61% | 18.12 | 18.12 | - | - | - | - | - | - | - | - | - | - | - |
| -Debt and related liabilities-budget support | 1,971.53 | 1.22% | 24.00 | 24.00 | - | - | - | - | - | - | - | - | - | - | - |
| Foreign borrowing | 1,971.53 | 1.22% | 24.00 | 24.00 | - | - | - | - | - | - | - | - | - | - | - |
| Foreign borrowings from multilateral agencies | 1,158.53 | 0.00% | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Borrowings from financial market | 813.00 | 2.95% | 24.00 | 24.00 | - | - | - | - | - | - | - | - | - | - | - |
| b. Project aid | 6,173.42 | 12.64% | 780.22 | 254.81 | 525.41 | - | - | - | - | - | - | - | - | - | - |
| Spent | 6,173.42 | 13.20% | 814.97 | 288.44 | 526.53 | - | - | - | - | - | - | - | - | - | - |
| -Grants | 698.59 | 16.67% | 116.43 | 58.22 | 58.22 | - | - | - | - | - | - | - | - | - | - |
| Bilateral grant for investment expense | 698.59 | 16.67% | 116.43 | 58.22 | 58.22 | - | - | - | - | - | - | - | - | - | - |
| -Debt and related liabilities | 5,474.83 | 12.76% | 698.54 | 230.22 | 468.32 | - | - | - | - | - | - | - | - | - | - |
| Foreign borrowing | 5,474.83 | 12.76% | 698.54 | 230.22 | 468.32 | - | - | - | - | - | - | - | - | - | - |
| Foreign borrowings from multilateral agencies | 2,189.93 | 18.49% | 404.86 | 176.95 | 227.91 | - | - | - | - | - | - | - | - | - | - |
| Foreign borrowings from bilateral agencies | 3,284.90 | 8.94% | 293.68 | 53.28 | 240.41 | - | - | - | - | - | - | - | - | - | - |
| Pending | - | ... | (34.75) | (33.63) | (1.12) | - | - | - | - | - | - | - | - | - | - |
| c. Amortization on external debts | (1,859.89) | 20.00% | (371.94) | (113.61) | (258.33) | - | - | - | - | - | - | - | - | - | - |

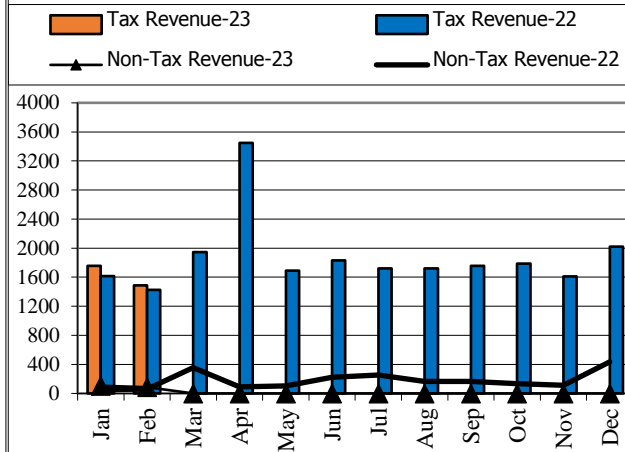
| TOFE : BUDGET EXECUTION OF 2023 | | | | | | | | | | | | | | | |
|---|-------------|----------------------|-----------|----------|---------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|
| | 2023 C.B.L. | Total Act /BL2023 | Total Act | Jan-23 | Feb-23 | Mar-23 | Apr-23 | May-23 | Jun-23 | Jul-23 | Aug-23 | Sep-23 | Oct-23 | Nov-23 | Dec-23 |
| 2. DOMESTIC FINANCING | - | ... | 17.01 | 33.13 | (16.12) | - | - | - | - | - | - | - | - | - | - |
| a. Net bank financing (monetary suvey) | - | ... | 17.01 | 33.13 | (16.12) | - | - | - | - | - | - | - | - | - | - |
| - Government's deposits | - | ... | 17.01 | 33.13 | (16.12) | - | - | - | - | - | - | - | - | - | - |
| 3. OUTSTANDING OPERATIONS | - | ... | (399.44) | (987.92) | 588.48 | - | - | - | - | - | - | - | - | - | - |
| Error | - | ... | 0.00 | 0.00 | 0.00 | - | - | - | - | - | - | - | - | - | - |
| Exchange rate (R/\$) | - | ... | - | 4,104 | 4,043 | - | - | - | - | - | - | - | - | - | - |
| Provincial revenue | 3,436.25 | 6.09% | 209.34 | 75.67 | 133.67 | - | - | - | - | - | - | - | - | - | - |
| o.w. provincial tax revenue | 2,172.35 | 5.22% | 113.50 | 69.35 | 44.14 | - | - | - | - | - | - | - | - | - | - |
| o.w. prov. non-tax revenue | 281.55 | 2.85% | 8.02 | 6.30 | 1.71 | - | - | - | - | - | - | - | - | - | - |
| o.w. prov. Transfer from central | 982.35 | 8.94% | 87.83 | 0.01 | 87.82 | - | - | - | - | - | - | - | - | - | - |
| Provincial expenditure | 2,598.42 | 6.83% | 177.59 | 17.62 | 159.97 | - | - | - | - | - | - | - | - | - | - |
| o.w. wage and salary | 788.67 | 7.77% | 61.30 | 12.00 | 49.30 | - | - | - | - | - | - | - | - | - | - |
| o.w. non-wage | 1,418.09 | 7.69% | 109.10 | 3.43 | 105.67 | - | - | - | - | - | - | - | - | - | - |
| o.w. investment | 391.66 | 1.84% | 7.19 | 2.19 | 5.00 | - | - | - | - | - | - | - | - | - | - |
| Provincial Balance | 837.83 | 3.79% | 31.75 | 58.05 | (26.29) | - | - | - | - | - | - | - | - | - | - |
| Contribution from casino and Lottery | 172.84 | 9.74% | 16.83 | 8.03 | 8.80 | - | - | - | - | - | - | - | - | - | - |

CHARTS

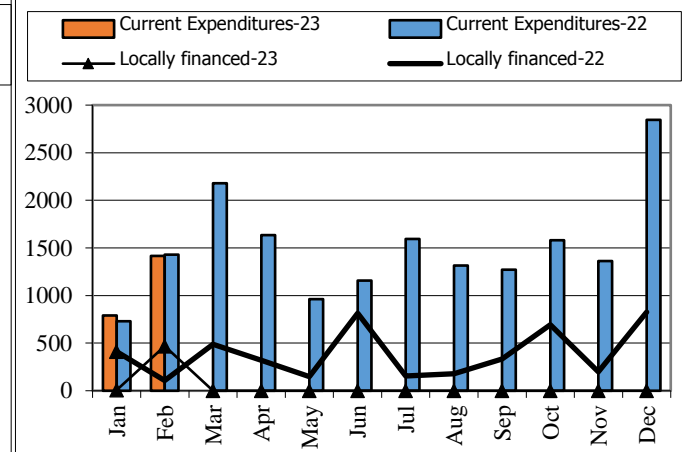
Revenue and Trade Relate Tax 2022-2023



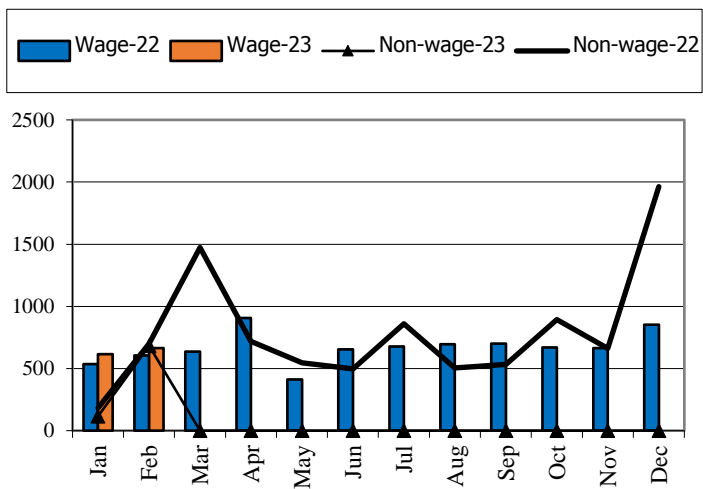
Tax and Non Tax Revenue 2022-2023



Current Expenditures and Domestic Financing 2022-2023



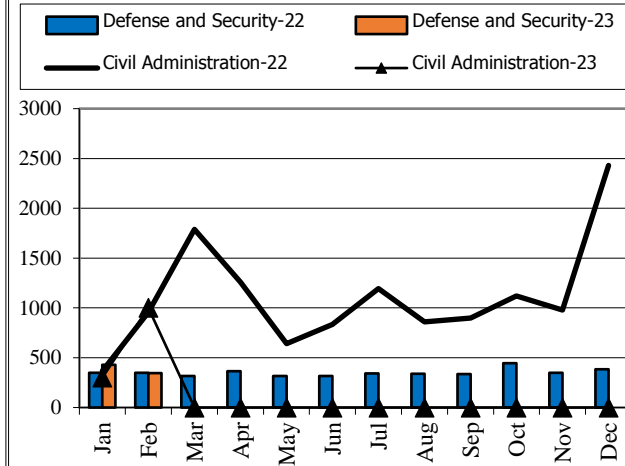
Wage and Non-wage 2022-2023



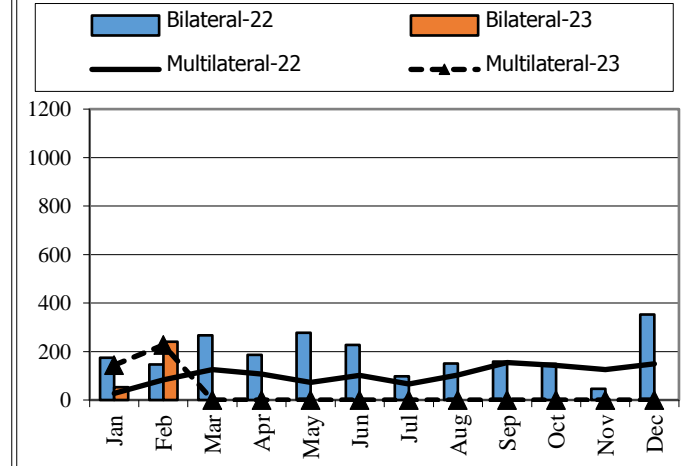
Source: MEF

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 | 10.68% | 2,225,614 | 783,107 | 1,442,506 | | | | | | | | | | |
| I. General Administration | 2,071,543 | 9.46% | 195,994 | 62,914 | 133,081 | - | - | - | - | - | - | - | - | - | - |
| 01. Royal Palace | 85,903 | 12.21% | 10,491 | 3,008 | 7,483 | - | - | - | - | - | - | - | - | - | - |
| 02. National Assembly | 171,100 | 22.42% | 38,352 | 7,848 | 30,505 | - | - | - | - | - | - | - | - | - | - |
| 03. Senate | 74,021 | 14.17% | 10,491 | 3,008 | 7,483 | - | - | - | - | - | - | - | - | - | - |
| 04. Counstitutional Council | 15,026 | 19.26% | 2,894 | 1,577 | 1,317 | - | - | - | - | - | - | - | - | - | - |
| 05.1 Council of Minister | 376,346 | 8.35% | 31,414 | 9,218 | 22,196 | - | - | - | - | - | - | - | - | - | - |
| 05.4 CDC | 12,985 | 0.00% | | - | - | - | - | - | - | - | - | - | - | - | - |
| 08. Relations Assembly and Inspections | 42,572 | 9.45% | 4,022 | 1,683 | 2,339 | - | - | - | - | - | - | - | - | - | - |
| 09. Foreign Affairs and Int'l Cooperation | 168,115 | 5.88% | 9,892 | 968 | 8,924 | - | - | - | - | - | - | - | - | - | - |
| 10. Economy and Finance | 507,637 | 11.35% | 57,625 | 23,325 | 34,301 | - | - | - | - | - | - | - | - | - | - |
| 14. Planning | 81,833 | 5.63% | 4,606 | 1,671 | 2,935 | - | - | - | - | - | - | - | - | - | - |
| 28. Urbanization and Construction | 111,731 | 6.43% | 7,180 | 3,017 | 4,163 | - | - | - | - | - | - | - | - | - | - |
| 30. National Election Committee | 300,209 | 1.93% | 5,795.95 | 2,343 | 3,453 | - | - | - | - | - | - | - | - | - | - |
| 31. National Audit Authority | 13,837 | 10.38% | 1,437 | 720 | 717 | - | - | - | - | - | - | - | - | - | - |
| 33.1 Anti-corruption Authority | 48,442 | 14.08% | 6,822 | 2,471 | 4,350 | - | - | - | - | - | - | - | - | - | - |
| 34. Public Function | 61,786 | 8.05% | 4,973 | 2,058 | 2,916 | - | - | - | - | - | - | - | - | - | - |
| II. Defense and Security | 5,101,874 | 15.51% | 791,254 | 435,559 | 355,695 | - | - | - | - | - | - | - | - | - | - |
| 06. National Defense | 2,745,575 | 15.81% | 434,066 | 217,033 | 217,033 | - | - | - | - | - | - | - | - | - | - |
| 07.1 Interior - Public Security | 1,825,423 | 16.37% | 298,744 | 174,898 | 123,845 | - | - | - | - | - | - | - | - | - | - |
| 07.2 Interior-Administration | 342,720 | 12.70% | 43,540 | 37,979 | 5,562 | - | - | - | - | - | - | - | - | - | - |
| 26. Justice | 188,156 | 7.92% | 14,904 | 5,649 | 9,255 | - | - | - | - | - | - | - | - | - | - |
| III. Social Administrative | 6,930,838 | 6.82% | 472,389 | 192,357 | 280,031 | - | - | - | - | - | - | - | - | - | - |
| 11. Information | 83,682 | 8.76% | 7,335 | 3,342 | 3,993 | - | - | - | - | - | - | - | - | - | - |
| 12. Public Health | 1,386,887 | 1.45% | 20,047 | 9,093 | 10,954 | - | - | - | - | - | - | - | - | - | - |
| 16. Education, Youth and Sport | 3,361,826 | 11.53% | 387,703 | 155,234 | 232,469 | - | - | - | - | - | - | - | - | - | - |
| 18. Culture and Fine-Arts | 167,255 | 6.88% | 11,513 | 4,105 | 7,408 | - | - | - | - | - | - | - | - | - | - |
| 19. Environment | 88,605 | 10.46% | 9,268 | 3,512 | 5,756 | - | - | - | - | - | - | - | - | - | - |
| 21. Social Affair & Veteran | 1,466,286 | 0.64% | 9,390 | 4,874 | 4,516 | - | - | - | - | - | - | - | - | - | - |

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 |
|---------------------------------------|------------------|----------------------|----------------|---------------|----------------|----------|----------|----------|----------|----------|----------|----------|----------|----------|----------|
| 23. Public Worship and Religion | 69,353 | 7.58% | 5,256 | 2,024 | 3,232 | - | - | - | - | - | - | - | - | - | - |
| 24. Woman Affairs | 46,243 | 7.91% | 3,660 | 1,104 | 2,556 | - | - | - | - | - | - | - | - | - | - |
| 32. Labour and Vocational Training | 260,701 | 6.99% | 18,217 | 9,069 | 9,148 | - | - | - | - | - | - | - | - | - | - |
| IV. Economy Administrative | 1,582,070 | 5.05% | 79,963 | 30,950 | 49,014 | - | - | - | - | - | - | - | - | - | - |
| 05.3 Civil Aviation Secretariate | 45,995 | 6.96% | 3,202 | 1,604 | 1,598 | - | - | - | - | - | - | - | - | - | - |
| 13. Industry, Mines and Energy | 64,425 | 5.90% | 3,801 | 1,664 | 2,137 | - | - | - | - | - | - | - | - | - | - |
| 15. Commerce | 125,303 | 6.11% | 7,661 | 3,440 | 4,221 | - | - | - | - | - | - | - | - | - | - |
| 17. Agriculture, Forestry and Fishery | 265,768 | 8.19% | 21,778 | 8,685 | 13,092 | - | - | - | - | - | - | - | - | - | - |
| 20. Rural Development | 194,364 | 3.24% | 6,291 | 2,497 | 3,794 | - | - | - | - | - | - | - | - | - | - |
| 22. Posts and Telecommunications | 131,189 | 3.57% | 4,684 | 2,011 | 2,673 | - | - | - | - | - | - | - | - | - | - |
| 25. Public Works and Transport | 436,255 | 3.85% | 16,803 | 4,690 | 12,113 | - | - | - | - | - | - | - | - | - | - |
| 27. Tourism | 81,713 | 7.39% | 6,038 | 2,143 | 3,896 | - | - | - | - | - | - | - | - | - | - |
| 29. Water Resources and Meteorology | 175,057 | 2.86% | 5,012 | 2,289 | 2,723 | - | - | - | - | - | - | - | - | - | - |
| 35. Industry and Handicrafts | 62,001 | 7.57% | 4,694 | 1,927 | 2,767 | - | - | - | - | - | - | - | - | - | - |
| V. Miscellaneous | 5,153,100 | 13.31% | 686,014 | 61,328 | 624,686 | - | - | - | - | - | - | - | - | - | - |
| 99.Unallocated Expenditure | 5,153,100 | 13.31% | 686,014 | 61,328 | 624,686 | - | - | - | - | - | - | - | - | - | - |

Report preparation Note



The Implementation of State Budget (TOFE) in February 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 13th March, 2023
- 2.The Revenue Data of the Local Government Level (Municiple/ Provincial Level) provided by GDNT and FMIS System, was updated on 13th March, 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 20th March, 2023
- 4.The Expenditure Data of the Local Government Level (Municiple/ Provincial Level) provided by GDNT and FMIS System, was updated on 23th March, 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 23th March, 2023
- 6.The Trail Balance Report of the Local Government Level (Municiple/ Provincial Level) provided by GDNT and FMIS System, was updated on 23th March, 2023
- 7.The Loan & Grant Data provided by General Department of International Cooperation and Debt Management (GDICDM), was updated on 17th March, 2023
- 8.The Multilateral & Bilateral Data downloaded from DMFAS System of GDICDM, was updated on 21th March, 2023
- 9.The Credit Bank Operations Data provided by National Bank of Cambodia (NBC), was updated on 22th March, 2023.

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