



ព្រះរាជាណាចក្រកម្ពុជា
ព្រះមហាក្សត្រ

MINISTRY OF ECONOMY AND FINANCE

N°.....MEF/.....

ព្រះរាជាណាចក្រកម្ពុជា
ជាតិ សាសនា ព្រះមហាក្សត្រ
KINGDOM OF CAMBODIA
Nation Religion King



State Budget Implementation

March, 2023

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1. Brief Note

In the first 3 months of 2023, total national revenue collection of Budgetary Central Government (BCG) reached 6,633 billion riels, equivalent to 25.61% of the 2023 annual budget law, while the total national expenditures reached 6,215 billion riels, equivalent to 17.89% 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 domestic revenue of the Budgetary Central Government (BCG) reached 6,633 billion riels, equivalent to 25.61% of the 2023 annual budget law, an increase of 21.55% compared to the same period in 2022, of which, tax revenue increased by 23.60% and non-tax revenue increased by 1.43%. 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 6,215 billion riels, equivalent to 17,89% of the 2023 budget law which current expenditure reached 1,934 billion riels increased by 0.37%, while capital expenditure reached 4,282 billion riels, a decrease of 0.89% 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 694 billion riels, or 10,83% of the budget law, while the total government deposits amounted to 4 billion riels.



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	25.61%	6,632.91	1,855.82	1,663.21	3,113.89	-	-	-	-	-	-	-	-	-
I.CURRENT REVENUE	25,564.43	25.93%	6,628.68	1,855.82	1,663.21	3,109.66	-	-	-	-	-	-	-	-	-
a. TAX REVENUE	23,421.92	26.29%	6,157.53	1,754.34	1,491.63	2,911.57	-	-	-	-	-	-	-	-	-
Domestic tax revenue	20,882.94	26.80%	5,597.55	1,576.13	1,335.28	2,686.14	-	-	-	-	-	-	-	-	-
Direct Tax (income tax, profits tax)	7,257.99	38.68%	2,807.33	666.10	458.41	1,682.83	-	-	-	-	-	-	-	-	-
Indirect Tax	13,624.95	20.48%	2,790.22	910.04	876.87	1,003.31	-	-	-	-	-	-	-	-	-
o.w/ - Excise Tax on specific goods	1,250.00	17.79%	222.34	85.76	74.97	61.61	-	-	-	-	-	-	-	-	-
o.w/ -Special Excise Tax(petroleum,others)	4,109.55	18.24%	749.70	223.21	231.52	294.97	-	-	-	-	-	-	-	-	-
o.w/ - Excise Tax on specific services	100.00	21.01%	21.01	7.35	7.30	6.36	-	-	-	-	-	-	-	-	-
Other tax revenues	160.05	30.62%	49.01	14.80	20.59	13.62	-	-	-	-	-	-	-	-	-
Taxes on international trade	2,538.98	22.06%	559.98	178.20	156.35	225.43	-	-	-	-	-	-	-	-	-
Taxes and duties on imports	2,491.50	20.82%	548.25	177.03	152.14	219.09	-	-	-	-	-	-	-	-	-
April, 2021	1,680.10	20.82%	349.79	123.41	97.77	128.60	-	-	-	-	-	-	-	-	-
-Customs duties on petroleum products	352.70	28.07%	99.01	28.66	27.43	42.93	-	-	-	-	-	-	-	-	-
-Additional tax on oil product - Road maintenance	412.30	19.58%	80.71	18.66	21.30	40.76	-	-	-	-	-	-	-	-	-
-others	46.40	40.39%	18.74	6.29	5.65	6.80	-	-	-	-	-	-	-	-	-
Taxes and duties on exports	47.49	24.70%	11.73	1.18	4.21	6.34	-	-	-	-	-	-	-	-	-
o.w/-Tax on timber exports	10.40	13.09%	1.36	0.00	0.48	0.88	-	-	-	-	-	-	-	-	-
-Tax on rubber exports	15.10	3.87%	0.58	0.07	0.33	0.19	-	-	-	-	-	-	-	-	-
-Tax on export of agricultural products	21.83	44.74%	9.77	1.10	3.40	5.26	-	-	-	-	-	-	-	-	-
b. NON TAX REVENUE	2,142.50	21.99%	471.15	101.48	171.58	198.09	-	-	-	-	-	-	-	-	-
State Property Revenue	173.81	29.82%	51.83	16.59	27.39	7.85	-	-	-	-	-	-	-	-	-
Concession and rental land	165.96	17.52%	29.08	16.59303	4.63	7.85	-	-	-	-	-	-	-	-	-
Public Enterprises Income	7.85	289.87%	22.75	-	22.75	-	-	-	-	-	-	-	-	-	-
Income from Sales, Rental of Properties and Services	1,593.33	22.45%	357.76	84.06	116.48	157.23	-	-	-	-	-	-	-	-	-
Income of administrative public enterprises -operational services (for profit)	583.01	12.46%	72.66	9.26	37.67	25.73	-	-	-	-	-	-	-	-	-
Sales of Property of Public Administration	96.90	43.48%	42.13	3.40	19.14	19.60	-	-	-	-	-	-	-	-	-
Administrative fees	578.15	24.88%	143.83	38.69	46.05	59.09	-	-	-	-	-	-	-	-	-
Sales of Services	43.31	18.98%	8.22	0.65	0.71	6.86	-	-	-	-	-	-	-	-	-
Other transaction fees	259.11	30.41%	78.81	23.60	11.46	43.75	-	-	-	-	-	-	-	-	-
Other Rental of immovable properties	32.85	36.86%	12.11	8.46	1.44	2.21	-	-	-	-	-	-	-	-	-

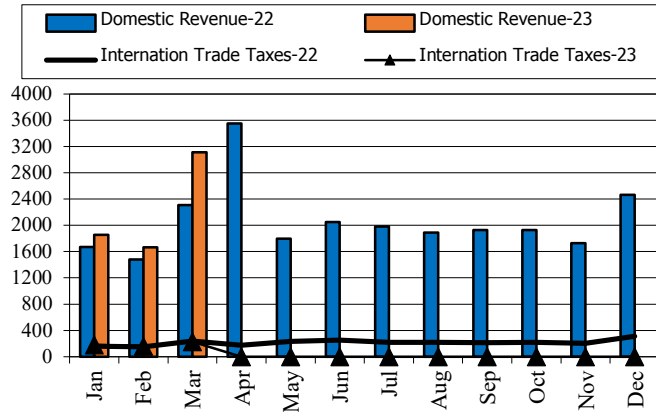
TOFE : BUDGET EXECUTION OF 2023															
	2023 C.B.L.	Total Act /BL2023	Total Act	Jan-23	Feb-23	Mar-23	Apr-23	May-23	Jun-23	Jul-23	Aug-23	Sep-23	Oct-23	Nov-23	Dec-23
Other non tax	375.37	16.40%	61.56	0.83	27.72	33.01	-	-	-	-	-	-	-	-	-
o.w/ Other exceptional revenues	-	...	0.51	0.02	0.49	-	-	-	-	-	-	-	-	-	-
2. CAPITAL REVENUE	331.81	1.27%	4.23	-	-	4.23	-	-	-	-	-	-	-	-	-
Other financial assets	331.81	1.27%	4.23	-	-	4.23	-	-	-	-	-	-	-	-	-
II. BUDGET EXPENDITURE	34,743.81	17.89%	6,215.34	1,088.27	2,410.24	2,716.82	-	-	-	-	-	-	-	-	-
1. CURRENT EXPENDITURE	20,839.43	20.55%	4,281.79	791.45	1,414.73	2,075.61	-	-	-	-	-	-	-	-	-
<u>a. Wages</u>	8,828.85	22.25%	1,964.57	615.69	664.36	684.52	-	-	-	-	-	-	-	-	-
Personnel charges-civil administrative	4,995.35	21.19%	1,058.40	313.91	364.20	380.29	-	-	-	-	-	-	-	-	-
o.w/ Diplomatic salary	5.32	12.57%	0.67	-	0.67	-	-	-	-	-	-	-	-	-	-
Personnel charges-national defence and security	3,833.50	23.64%	906.17	301.78	300.16	304.23	-	-	-	-	-	-	-	-	-
<u>b. Non wage</u>	12,010.58	19.29%	2,317.22	175.76	750.37	1,391.09	-	-	-	-	-	-	-	-	-
-Purchases	1,527.19	9.84%	150.21	91.84	23.91	34.45	-	-	-	-	-	-	-	-	-
Maintenance supplies	295.90	3.84%	11.37	0.20	6.32	4.84	-	-	-	-	-	-	-	-	-
Administration supplies	251.72	4.09%	10.29	0.17	1.33	8.80	-	-	-	-	-	-	-	-	-
Food and agricultural products	175.84	20.08%	35.32	25.81	4.58	4.93	-	-	-	-	-	-	-	-	-
Clothing and decoration	157.81	3.51%	5.53	-	4.84	0.69	-	-	-	-	-	-	-	-	-
Small tools, material, furniture and equip.	343.67	20.92%	71.89	64.36	1.31	6.21	-	-	-	-	-	-	-	-	-
Energy and water	153.16	10.31%	15.79	1.31	5.50	8.99	-	-	-	-	-	-	-	-	-
Health supplies and equipment	146.03	0.01%	0.02	-	0.02	-	-	-	-	-	-	-	-	-	-
Other supplies	3.05	0.00%	-	-	-	-	-	-	-	-	-	-	-	-	-
-Services	1,821.21	6.98%	127.17	1.75	47.76	77.66	-	-	-	-	-	-	-	-	-
o.w/ -Rentals and charges (furniture)	33.08	2.15%	0.71	0.16	0.17	0.39	-	-	-	-	-	-	-	-	-
-Maintenance and repairs	964.80	3.57%	34.43	0.01	5.57	28.85	-	-	-	-	-	-	-	-	-
-Financial charges	769.49	25.98%	199.88	61.33	67.85	70.70	-	-	-	-	-	-	-	-	-
-Interests on external debt	769.49	21.36%	164.35	61.33	65.19	37.84	-	-	-	-	-	-	-	-	-
-Social Benefit	2,809.32	5.33%	149.78	7.20	21.22	121.36	-	-	-	-	-	-	-	-	-
o.w/- Social Security Benefits	1,330.75	0.01%	0.18	-	0.09	0.09	-	-	-	-	-	-	-	-	-
-Social Assistance to citizens	1,258.50	8.67%	109.11	4.92	13.32	90.87	-	-	-	-	-	-	-	-	-
-Social Assistance to social and cultural entities	154.35	25.57%	39.46	2.25	7.58	29.63	-	-	-	-	-	-	-	-	-
-Other social benefits	11.29	0.00%	-	-	-	-	-	-	-	-	-	-	-	-	-
-Grants	3,222.84	50.16%	1,616.72	1.21	569.34	1,046.17	-	-	-	-	-	-	-	-	-

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	3.95%	73.47	12.43	20.29	40.74	-	-	-	-	-	-	-	-	-
o.w/ -Unanticipated Expense(Reserve)	1,713.85	0.00%	-	-	-	-	-	-	-	-	-	-	-	-	-
2. CAPITAL	13,904.39	13.91%	1,933.55	296.83	995.51	641.21	-	-	-	-	-	-	-	-	-
Domestic Financing	7,730.97	9.68%	748.13	8.39	468.98	270.76	-	-	-	-	-	-	-	-	-
Tangible fixed assets and land	7,730.97	9.68%	748.13	8.39	468.98	270.76	-	-	-	-	-	-	-	-	-
External assistance (Project)	6,173.42	19.20%	1,185.42	288.44	526.53	370.45	-	-	-	-	-	-	-	-	-
CURRENT DEF/SURPL.comt (I-I-I.1)	4,725.00	49.67%	2,346.89	1,064.37	248.48	1,034.04	-	-	-	-	-	-	-	-	-
OVERALL DEF/SURPL.comt (I-II)	(8,847.57)	...	417.57	767.54	(747.03)	397.06	-	-	-	-	-	-	-	-	-
CURRENT DEF/SURPL.cash(comt.+3)	4,725.00	49.67%	2,346.89	1,064.37	248.48	1,034.04	-	-	-	-	-	-	-	-	-
OVERALL DEF/SURPL.cash (com.+3)	(8,847.57)	-4.72%	417.57	767.54	(747.03)	397.06	-	-	-	-	-	-	-	-	-
III. FINANCING	8,847.57	-4.72%	(417.57)	(767.54)	747.03	(397.06)	-	-	-	-	-	-	-	-	-
I. FOREIGN FINANCING	6,409.04	10.83%	693.82	183.32	339.08	171.43	-	-	-	-	-	-	-	-	-
a. Budget support	2,095.51	5.64%	118.12	42.12	72.00	4.00	-	-	-	-	-	-	-	-	-
-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	5.07%	100.00	24.00	72.00	4.00	-	-	-	-	-	-	-	-	-
Foreign borrowing	1,971.53	5.07%	100.00	24.00	72.00	4.00	-	-	-	-	-	-	-	-	-
Foreign borrowings from multilateral agencies	1,158.53	0.00%	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowings from financial market	813.00	12.30%	100.00	24.00	72.00	4.00	-	-	-	-	-	-	-	-	-
b. Project aid	6,173.42	18.60%	1,148.30	254.81	525.41	368.08	-	-	-	-	-	-	-	-	-
Spent	6,173.42	19.20%	1,185.42	288.44	526.53	370.45	-	-	-	-	-	-	-	-	-
-Grants	698.59	25.00%	174.65	58.22	58.22	58.22	-	-	-	-	-	-	-	-	-
Bilateral grant for investment expense	698.59	25.00%	174.65	58.22	58.22	58.22	-	-	-	-	-	-	-	-	-
-Debt and related liabilities	5,474.83	18.46%	1,010.77	230.22	468.32	312.23	-	-	-	-	-	-	-	-	-
Foreign borrowing	5,474.83	18.46%	1,010.77	230.22	468.32	312.23	-	-	-	-	-	-	-	-	-
Foreign borrowings from multilateral agencies	2,189.93	25.46%	557.60	176.95	227.91	152.74	-	-	-	-	-	-	-	-	-
Foreign borrowings from bilateral agencies	3,284.90	13.80%	453.17	53.28	240.41	159.49	-	-	-	-	-	-	-	-	-
Pending	-	...	(37.12)	(33.63)	(1.12)	(2.37)	-	-	-	-	-	-	-	-	-
c. Amortization on external debts	(1,859.89)	30.79%	(572.59)	(113.61)	(258.33)	(200.66)	-	-	-	-	-	-	-	-	-

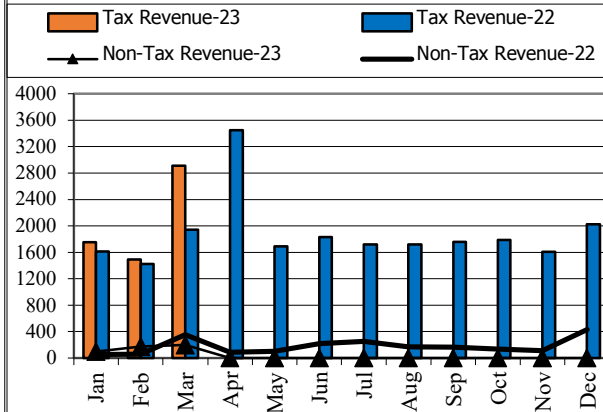
TOFE : BUDGET EXECUTION OF 2023															
	2023 C.B.L.	Total Act /BL2023	Total Act	Jan-23	Feb-23	Mar-23	Apr-23	May-23	Jun-23	Jul-23	Aug-23	Sep-23	Oct-23	Nov-23	Dec-23
2. DOMESTIC FINANCING	-	...	(4.25)	33.13	(16.12)	(21.26)	-	-	-	-	-	-	-	-	-
a. Net bank financing (monetary survey)	-	...	(4.25)	33.13	(16.12)	(21.26)	-	-	-	-	-	-	-	-	-
- Government's deposits	-	...	(4.25)	33.13	(16.12)	(21.26)	-	-	-	-	-	-	-	-	-
3. OUTSTANDING OPERATIONS	-	...	(1,107.15)	(983.99)	424.08	(547.23)	-	-	-	-	-	-	-	-	-
Error	-	...	0.00	(0.00)	0.00	0.00	-	-	-	-	-	-	-	-	-
Exchange rate (R/\$)	-	...	-	4,104	4,043	4,054	-	-	-	-	-	-	-	-	-
Provincial revenue	3,436.25	34.87%	1,198.36	126.13	215.41	856.83	-	-	-	-	-	-	-	-	-
o.w. provincial tax revenue	2,172.35	16.64%	361.56	116.63	117.57	127.36	-	-	-	-	-	-	-	-	-
o.w. prov. non-tax revenue	281.55	-45.06%	(126.86)	9.49	0.97	(137.32)	-	-	-	-	-	-	-	-	-
o.w. prov. Transfer from central	982.35	98.10%	963.67	0.01	96.87	866.78	-	-	-	-	-	-	-	-	-
Provincial expenditure	2,598.42	9.97%	259.16	17.62	159.97	81.57	-	-	-	-	-	-	-	-	-
o.w. wage and salary	788.67	14.43%	113.79	12.00	49.30	52.49	-	-	-	-	-	-	-	-	-
o.w. non-wage	1,418.09	9.74%	138.17	3.43	105.67	29.08	-	-	-	-	-	-	-	-	-
o.w. investment	391.66	1.84%	7.19	2.19	5.00	-	-	-	-	-	-	-	-	-	-
Provincial Balance	837.83	112.10%	939.20	108.51	55.44	775.25	-	-	-	-	-	-	-	-	-
Contribution from casino and Lottery	172.84	16.46%	28.45	8.03	10.19	10.22	-	-	-	-	-	-	-	-	-

CHARTS

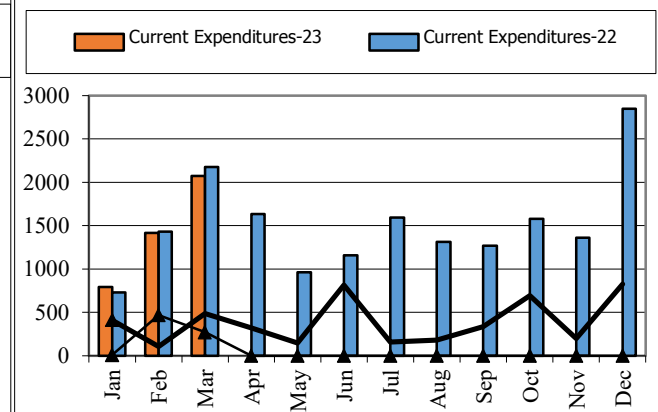
Revenue and Trade Relate Tax 2022-2023



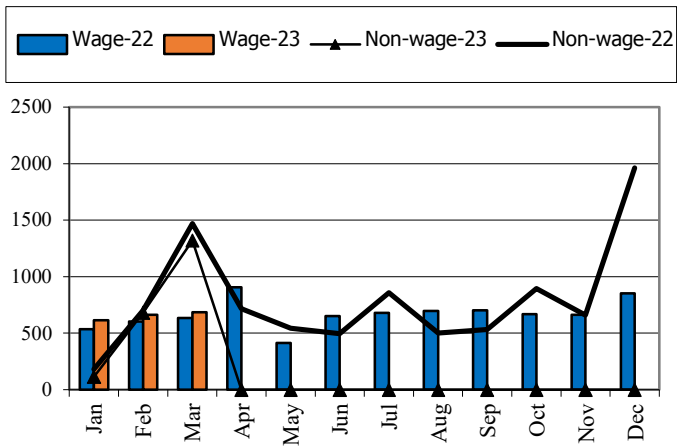
Tax and Non Tax Revenue 2022-2023



Current Expenditures and Domestic Financing 2022-2023



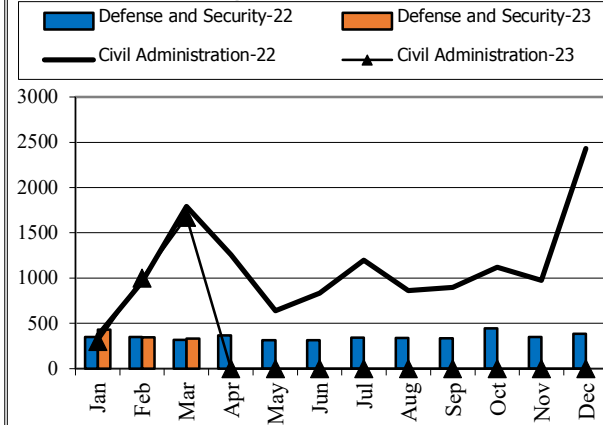
Wage and Non-wage 2022-2023



Source: MEF

Defense and Security and Civil Administrative

Expenditure 2022-2023



Multilateral and Bilateral Disbursements 2022-2023

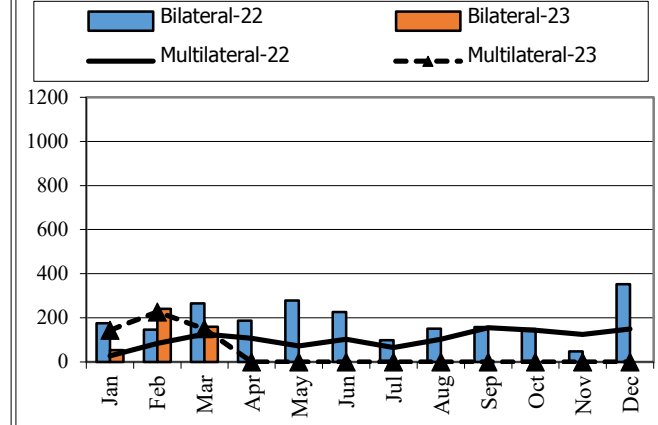


TABLE OF MINISTRY AND INSTITUTION SPENDING OF 2023

	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	20.62%	4,297,121	783,107	1,442,506	2,071,507									
I. General Administration	2,071,543	16.53%	342,363	62,914	133,081	146,369	-	-	-	-	-	-	-	-	-
01. Royal Palace	85,903	22.63%	19,436	3,008	7,483	8,945	-	-	-	-	-	-	-	-	-
02. National Assembly	171,100	27.32%	46,736	7,848	30,505	8,384	-	-	-	-	-	-	-	-	-
03. Senate	74,021	26.26%	19,436	3,008	7,483	8,945	-	-	-	-	-	-	-	-	-
04. Counstitutional Council	15,026	19.61%	2,947	1,577	1,317	53	-	-	-	-	-	-	-	-	-
05.1 Council of Minister	376,346	12.28%	46,223	9,218	22,196	14,810	-	-	-	-	-	-	-	-	-
05.4 CDC	12,985	0.00%		-	-	-	-	-	-	-	-	-	-	-	-
08. Relations Assembly and Inspections	42,572	16.35%	6,962	1,683	2,339	2,940	-	-	-	-	-	-	-	-	-
09. Foreign Affairs and Int'l Cooperation	168,115	14.68%	24,680	968	8,924	14,788	-	-	-	-	-	-	-	-	-
10. Economy and Finance	507,637	23.96%	121,650	23,325	34,301	64,025	-	-	-	-	-	-	-	-	-
14. Planning	81,833	9.67%	7,911	1,671	2,935	3,305	-	-	-	-	-	-	-	-	-
28. Urbanization and Construction	111,731	11.10%	12,400	3,017	4,163	5,220	-	-	-	-	-	-	-	-	-
30. National Election Committee	300,209	4.35%	13,053.28	2,343	3,453	7,257	-	-	-	-	-	-	-	-	-
31. National Audit Authority	13,837	16.94%	2,344	720	717	907	-	-	-	-	-	-	-	-	-
33.1 Anti-corruption Authority	48,442	20.46%	9,913	2,471	4,350	3,091	-	-	-	-	-	-	-	-	-
34. Public Function	61,786	14.03%	8,671	2,058	2,916	3,697	-	-	-	-	-	-	-	-	-
II. Defense and Security	5,101,874	22.24%	1,134,706	435,559	355,695	343,452	-	-	-	-	-	-	-	-	-
06. National Defense	2,745,575	22.95%	630,028	217,033	217,033	195,962	-	-	-	-	-	-	-	-	-
07.1 Interior - Public Security	1,825,423	22.39%	408,669	174,898	123,845	109,925	-	-	-	-	-	-	-	-	-
07.2 Interior-Administration	342,720	20.40%	69,906	37,979	5,562	26,365	-	-	-	-	-	-	-	-	-
26. Justice	188,156	13.87%	26,103	5,649	9,255	11,199	-	-	-	-	-	-	-	-	-
III. Social Administrative	6,930,838	12.85%	890,913	192,357	280,031	418,524	-	-	-	-	-	-	-	-	-
11. Information	83,682	20.89%	17,481	3,342	3,993	10,147	-	-	-	-	-	-	-	-	-
12. Public Health	1,386,887	8.86%	122,874	9,093	10,954	102,827	-	-	-	-	-	-	-	-	-
16. Education, Youth and Sport	3,361,826	18.56%	623,976	155,234	232,469	236,273	-	-	-	-	-	-	-	-	-
18. Culture and Fine-Arts	167,255	20.67%	34,573	4,105	7,408	23,060	-	-	-	-	-	-	-	-	-
19. Environment	88,605	16.65%	14,757	3,512	5,756	5,489	-	-	-	-	-	-	-	-	-
21. Social Affair & Veteran	1,466,286	1.89%	27,683	4,874	4,516	18,292	-	-	-	-	-	-	-	-	-
23. Public Worship and Religion	69,353	13.67%	9,478	2,024	3,232	4,223	-	-	-	-	-	-	-	-	-
24. Woman Affairs	46,243	17.57%	8,123	1,104	2,556	4,463	-	-	-	-	-	-	-	-	-
32. Labour and Vocational Training	260,701	12.26%	31,968	9,069	9,148	13,751	-	-	-	-	-	-	-	-	-
IV. Economy Administrative	1,582,070	11.99%	189,723	30,950	49,014	109,759	-	-	-	-	-	-	-	-	-
05.3 Civil Aviation Secretariate	45,995	10.64%	4,894	1,604	1,598	1,692	-	-	-	-	-	-	-	-	-

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
13. Industry, Mines and Energy	64,425	13.75%	8,861	1,664	2,137	5,060	-	-	-	-	-	-	-	-	-
15. Commerce	125,303	12.83%	16,076	3,440	4,221	8,416	-	-	-	-	-	-	-	-	-
17. Agriculture, Forestry and Fishery	265,768	15.34%	40,757	8,685	13,092	18,979	-	-	-	-	-	-	-	-	-
20. Rural Development	194,364	6.03%	11,720	2,497	3,794	5,430	-	-	-	-	-	-	-	-	-
22. Posts and Telecommunications	131,189	18.75%	24,601	2,011	2,673	19,917	-	-	-	-	-	-	-	-	-
25. Public Works and Transport	436,255	10.67%	46,555	4,690	12,113	29,752	-	-	-	-	-	-	-	-	-
27. Tourism	81,713	19.41%	15,860	2,143	3,896	9,822	-	-	-	-	-	-	-	-	-
29. Water Resources and Meteorology	175,057	5.99%	10,479	2,289	2,723	5,468	-	-	-	-	-	-	-	-	-
35. Industry and Handicrafts	62,001	16.00%	9,918	1,927	2,767	5,224	-	-	-	-	-	-	-	-	-
V. Miscellaneous	5,153,100	33.75%	1,739,417	61,328	624,686	1,053,403	-	-	-	-	-	-	-	-	-
99. Unallocated Expenditure	5,153,100	33.75%	1,739,417	61,328	624,686	1,053,403	-	-	-	-	-	-	-	-	-

Report preparation Note



The Implementation of State Budget (TOFE) in March 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 25th April, 2023
- 2.The Revenue Data of the Local Government Level (Municiple/ Provincial Level) provided by GDNT and FMIS System, was updated on 25th April, 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 25th April, 2023
- 4.The Expenditure Data of the Local Government Level (Municiple/ Provincial Level) provided by GDNT and FMIS System, was updated on 25th April, 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 25th April, 2023
- 6.The Trail Balance Report of the Local Government Level (Municiple/ Provincial Level) provided by GDNT and FMIS System, was updated on 25th April, 2023
- 7.The Loan & Grant Data provided by General Department of International Cooperation and Debt Management (GDICDM), was updated on 12th April, 2023
- 8.The Multilateral & Bilateral Data downloaded from DMFAS System of GDICDM, was updated on 21th April, 2023
- 9.The Credit Bank Operations Data provided by National Bank of Cambodia (NBC), was updated on 25th April, 2023.

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

