



ព្រះរាជាណាចក្រកម្ពុជា

MINISTRY OF ECONOMY AND FINANCE

N°.....MEF/.....

ព្រះរាជាណាចក្រកម្ពុជា
ជាតិ សាសនា ព្រះមហាក្សត្រ
KINGDOM OF CAMBODIA
Nation Religion King

State Budget Implementation

April, 2023

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1. Brief Note

Based on April 2023 data, the total revenue of Budgetary Central Government (BCG) reached 2,467 billion riels, equivalent to 9.54% of the 2023 annual budget law, and the implementation of total expenditure reached 2,684 billion riels, equivalent to 7.72% of the 2023 annual budget law, **as a result of this April, the implementation of the state budget has a deficit of 214 billion riels.** For the first four months of 2023, the national revenue collection reached 9,122 billion riels, equivalent to 35.22% of the 2023 annual budget law, while the implementation of total national expenditures reached 8,835 billion riels equivalent to 25.43% of the 2023 annual budget law. **As a result, the implementation of the overall balance has a total surplus of 287 billion riels.**

The implementation of revenue collection reached 9,122 billion riels, equivalent to 35.22% of the 2023 annual budget law, increased by 1.31% compared to the same period in 2022, in which taxes reached 8,457 billion riels, equivalent to 36.11% of the 2023 annual budget law, similarly increased by 0.33%, and non-tax revenue reached 660 billion riels, equivalent to 30.81% of 2023 annual budget law, increased by 18.63%. Based on the trend of revenue performance over the past few years, combined with the recovery of Cambodian socio-economic activities, revenue collection is on-track towards achieving the planned plan in 2023 annual budget law.

Implementation of total national expenditures reached 8,835 billion riels, equivalent to 25.43% of the 2023 annual budget law, similar to the same period in 2022, in which capital expenditures reached 2,587 billion riels, decreased by 0.66%, while current expenses reached 6,248 billion riels, increased by 5.20%. Overall, the implementation of expenditures continues to maintain the principle of restricting unnecessary expenditures and allocating budgets to implement proactive objectives.

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 787 billion riels, or 12.29% of the budget law 2023, while the total government deposits amounted to 18 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	35.22%	9,121.54	1,855.80	1,663.26	3,133.03	2,469.45	-	-	-	-	-	-	-	-
I.CURRENT REVENUE	25,564.43	35.66%	9,117.31	1,855.80	1,663.26	3,128.80	2,469.45	-	-	-	-	-	-	-	-
a. TAX REVENUE	23,421.92	36.11%	8,457.27	1,754.34	1,491.63	2,911.57	2,299.74	-	-	-	-	-	-	-	-
Domestic tax revenue	20,882.94	37.01%	7,727.75	1,576.13	1,335.28	2,686.14	2,130.20	-	-	-	-	-	-	-	-
Direct Tax (income tax, profits tax)	7,257.99	55.70%	4,042.44	666.10	458.41	1,682.83	1,235.10	-	-	-	-	-	-	-	-
Indirect Tax	13,624.95	27.05%	3,685.32	910.04	876.87	1,003.31	895.10	-	-	-	-	-	-	-	-
o.w/ - Excise Tax on specific goods	1,250.00	24.33%	304.16	85.76	74.97	61.61	81.81	-	-	-	-	-	-	-	-
o.w/ -Special Excise Tax(petroleum,others)	4,109.55	23.80%	978.07	223.21	231.52	294.97	228.37	-	-	-	-	-	-	-	-
o.w/ - Excise Tax on specific services	100.00	28.56%	28.56	7.35	7.30	6.36	7.55	-	-	-	-	-	-	-	-
Other tax revenues	160.05	40.91%	65.48	14.80	20.59	13.62	16.47	-	-	-	-	-	-	-	-
Taxes on international trade	2,538.98	28.73%	729.52	178.20	156.35	225.43	169.53	-	-	-	-	-	-	-	-
Taxes and duties on imports	2,491.50	27.57%	712.45	177.03	152.14	219.09	164.19	-	-	-	-	-	-	-	-
April, 2021	1,680.10	27.57%	463.29	123.42	97.77	128.60	113.50	-	-	-	-	-	-	-	-
-Customs duties on petroleum products	352.70	36.16%	127.54	28.66	27.43	42.93	28.52	-	-	-	-	-	-	-	-
-Additional tax on oil product - Road maintenance	412.30	23.84%	98.30	18.66	21.30	40.76	17.59	-	-	-	-	-	-	-	-
-others	46.40	50.27%	23.33	6.29	5.65	6.80	4.58	-	-	-	-	-	-	-	-
Taxes and duties on exports	47.49	35.95%	17.07	1.18	4.21	6.34	5.34	-	-	-	-	-	-	-	-
o.w/-Tax on timber exports	10.40	15.51%	1.61	-	0.48	0.89	0.25	-	-	-	-	-	-	-	-
-Tax on rubber exports	15.10	4.19%	0.63	0.07	0.33	0.19	0.05	-	-	-	-	-	-	-	-
-Tax on export of agricultural products	21.83	67.79%	14.80	1.10	3.40	5.26	5.03	-	-	-	-	-	-	-	-
b. NON TAX REVENUE	2,142.50	30.81%	660.04	101.47	171.63	217.23	169.71	-	-	-	-	-	-	-	-
State Property Revenue	173.81	40.23%	69.93	16.58	27.45	10.14	15.75	-	-	-	-	-	-	-	-
Concession and rental land	165.96	28.42%	47.17	16.58200	4.70	10.14	15.75	-	-	-	-	-	-	-	-
Public Enterprises Income	7.85	289.87%	22.75	-	22.75	-	-	-	-	-	-	-	-	-	-
Income from Sales, Rental of Properties and Services	1,593.33	30.69%	488.99	84.06	116.47	157.57	130.89	-	-	-	-	-	-	-	-
Income of administrative public enterprises -operational services (for profit)	583.01	17.63%	102.77	9.26	37.68	25.73	30.11	-	-	-	-	-	-	-	-
Sales of Property of Public Administration	96.90	63.94%	61.96	3.40	19.14	19.40	20.02	-	-	-	-	-	-	-	-
Administrative fees	578.15	36.25%	209.56	38.69	46.05	59.30	65.52	-	-	-	-	-	-	-	-
Sales of Services	43.31	21.19%	9.18	0.65	0.71	6.99	0.83	-	-	-	-	-	-	-	-
Other transaction fees	259.11	35.59%	92.23	23.61	11.46	43.74	13.42	-	-	-	-	-	-	-	-
Other Rental of immovable properties	32.85	40.48%	13.30	8.46	1.43	2.41	0.99	-	-	-	-	-	-	-	-

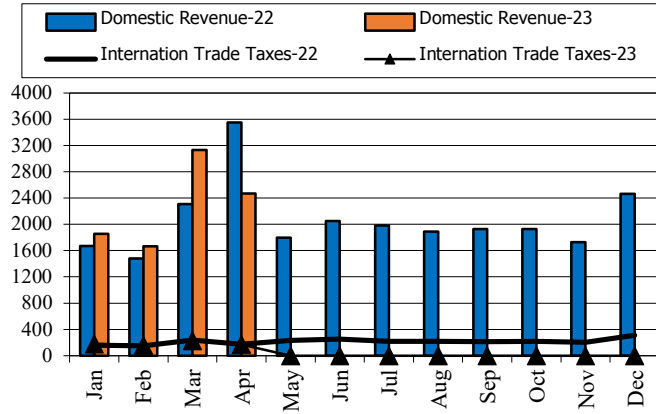
TOFE : BUDGET EXECUTION OF 2023															
	2023 C.B.L	Total Act /BL2023	Total Act	Jan-23	Feb-23	Mar-23	Apr-23	May-23	Jun-23	Jul-23	Aug-23	Sep-23	Oct-23	Nov-23	Dec-23
Other non tax	375.37	26.94%	101.13	0.83	27.72	49.52	23.07	-	-	-	-	-	-	-	-
o.w/ Other exceptional revenues	-	...	3.15	0.02	0.49	-	2.64	-	-	-	-	-	-	-	-
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	25.43%	8,834.89	1,088.27	2,345.29	2,717.60	2,683.72	-	-	-	-	-	-	-	-
I. CURRENT EXPENDITURE	20,839.43	29.98%	6,248.06	791.45	1,352.17	2,076.39	2,028.05	-	-	-	-	-	-	-	-
<u>a. Wages</u>	8,828.85	33.81%	2,984.71	615.69	609.35	685.06	1,074.60	-	-	-	-	-	-	-	-
Personnel charges-civil administrative	4,995.35	33.10%	1,653.62	313.91	309.19	380.84	649.69	-	-	-	-	-	-	-	-
o.w/ Diplomatic salary	5.32	12.57%	0.67	-	0.67	-	-	-	-	-	-	-	-	-	-
Personnel charges-national defence and security	3,833.50	34.72%	1,331.09	301.78	300.16	304.23	424.92	-	-	-	-	-	-	-	-
<u>b. Non wage</u>	12,010.58	27.17%	3,263.35	175.76	742.81	1,391.33	953.45	-	-	-	-	-	-	-	-
-Purchases	1,527.19	22.71%	346.79	91.84	23.37	34.48	197.10	-	-	-	-	-	-	-	-
Maintenance supplies	295.90	6.10%	18.06	0.20	6.31	4.85	6.70	-	-	-	-	-	-	-	-
Administration supplies	251.72	17.45%	43.92	0.17	1.23	8.81	33.72	-	-	-	-	-	-	-	-
Food and agricultural products	175.84	40.99%	72.08	25.81	4.48	4.93	36.87	-	-	-	-	-	-	-	-
Clothing and decoration	157.81	4.81%	7.58	-	4.83	0.69	2.06	-	-	-	-	-	-	-	-
Small tools, material, furniture and equip.	343.67	30.94%	106.32	64.36	1.09	6.21	34.65	-	-	-	-	-	-	-	-
Energy and water	153.16	17.02%	26.07	1.31	5.41	9.00	10.35	-	-	-	-	-	-	-	-
Health supplies and equipment	146.03	49.69%	72.56	-	0.02	-	72.54	-	-	-	-	-	-	-	-
Other supplies	3.05	6.63%	0.20	-	-	-	0.20	-	-	-	-	-	-	-	-
-Services	1,821.21	10.85%	197.62	1.75	43.74	77.87	74.26	-	-	-	-	-	-	-	-
o.w/ -Rentals and charges (furniture)	33.08	6.59%	2.18	0.16	0.15	0.39	1.48	-	-	-	-	-	-	-	-
-Maintenance and repairs	964.80	6.06%	58.49	0.01	5.35	28.85	24.28	-	-	-	-	-	-	-	-
-Financial charges	769.49	28.14%	216.50	61.33	67.85	70.70	16.62	-	-	-	-	-	-	-	-
-Interests on external debt	769.49	23.48%	180.70	61.33	65.19	37.84	16.35	-	-	-	-	-	-	-	-
-Social Benefit	2,809.32	11.57%	325.04	7.20	18.22	121.36	178.27	-	-	-	-	-	-	-	-
o.w/- Social Security Benefits	1,330.75	0.02%	0.27	-	0.09	0.09	0.09	-	-	-	-	-	-	-	-
-Social Assistance to citizens	1,258.50	21.99%	276.74	4.92	11.37	90.87	169.58	-	-	-	-	-	-	-	-
-Social Assistance to social and cultural entities	154.35	30.37%	46.88	2.25	6.67	29.63	8.33	-	-	-	-	-	-	-	-
-Other social benefits	11.29	0.00%	-	-	-	-	-	-	-	-	-	-	-	-	-
-Grants	3,222.84	64.25%	2,070.61	1.21	569.34	1,046.17	453.89	-	-	-	-	-	-	-	-

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	5.74%	106.79	12.43	20.29	40.74	33.32	-	-	-	-	-	-	-	-
o.w/ -Unanticipated Expense(Reserve)	1,713.85	0.00%	-	-	-	-	-	-	-	-	-	-	-	-	-
2. CAPITAL	13,904.39	18.60%	2,586.83	296.83	993.13	641.21	655.67	-	-	-	-	-	-	-	-
Domestic Financing	7,730.97	15.94%	1,232.09	8.39	468.98	270.76	483.96	-	-	-	-	-	-	-	-
Tangible fixed assets and land	7,730.97	15.94%	1,232.09	8.39	468.98	270.76	483.96	-	-	-	-	-	-	-	-
External assistance (Project)	6,173.42	21.94%	1,354.74	288.44	524.14	370.45	171.71	-	-	-	-	-	-	-	-
CURRENT DEF/SURPL.comt (I-I.I.1)	4,725.00	60.72%	2,869.25	1,064.36	311.09	1,052.41	441.39	-	-	-	-	-	-	-	-
OVERALL DEF/SURPL.comt (I-II)	(8,847.57)	...	286.65	767.53	(682.03)	415.43	(214.27)	-	-	-	-	-	-	-	-
CURRENT DEF/SURPL.cash(comt.+3)	4,725.00	60.72%	2,869.25	1,064.36	311.09	1,052.41	441.39	-	-	-	-	-	-	-	-
OVERALL DEF/SURPL.cash (com.+3)	(8,847.57)	-3.24%	286.65	767.53	(682.03)	415.43	(214.27)	-	-	-	-	-	-	-	-
III. FINANCING	8,847.57	-3.24%	(286.65)	(767.53)	682.03	(415.43)	214.27	-	-	-	-	-	-	-	-
I. FOREIGN FINANCING	6,409.04	12.29%	787.43	183.32	336.69	171.43	95.99	-	-	-	-	-	-	-	-
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	21.28%	1,314.00	254.81	523.02	368.08	168.08	-	-	-	-	-	-	-	-
Spent	6,173.42	21.94%	1,354.74	288.44	524.14	370.45	171.71	-	-	-	-	-	-	-	-
-Grants	698.59	33.33%	232.86	58.22	58.22	58.22	58.22	-	-	-	-	-	-	-	-
Bilateral grant for investment expense	698.59	33.33%	232.86	58.22	58.22	58.22	58.22	-	-	-	-	-	-	-	-
-Debt and related liabilities	5,474.83	20.49%	1,121.88	230.22	465.93	312.23	113.49	-	-	-	-	-	-	-	-
Foreign borrowing	5,474.83	20.49%	1,121.88	230.22	465.93	312.23	113.49	-	-	-	-	-	-	-	-
Foreign borrowings from multilateral agencies	2,189.93	28.36%	621.01	176.95	225.52	152.74	65.80	-	-	-	-	-	-	-	-
Foreign borrowings from bilateral agencies	3,284.90	15.25%	500.87	53.28	240.41	159.49	47.70	-	-	-	-	-	-	-	-
Pending	-	...	(40.75)	(33.63)	(1.12)	(2.37)	(3.62)	-	-	-	-	-	-	-	-
c. Amortization on external debts	(1,859.89)	34.66%	(644.69)	(113.61)	(258.33)	(200.66)	(72.09)	-	-	-	-	-	-	-	-

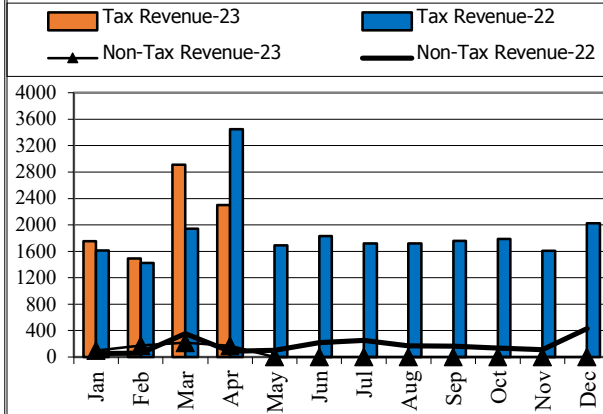
TOFE : BUDGET EXECUTION OF 2023															
	2023 C.B.L.	Total Act /BL2023	Total Act	Jan-23	Feb-23	Mar-23	Apr-23	May-23	Jun-23	Jul-23	Aug-23	Sep-23	Oct-23	Nov-23	Dec-23
2. DOMESTIC FINANCING	-	...	17.83	33.13	(16.12)	(21.26)	22.08	-	-	-	-	-	-	-	-
a. Net bank financing (monetary survey)	-	...	17.83	33.13	(16.12)	(21.26)	22.08	-	-	-	-	-	-	-	-
- Government's deposits	-	...	17.83	33.13	(16.12)	(21.26)	22.08	-	-	-	-	-	-	-	-
3. OUTSTANDING OPERATIONS	-	...	(1,091.91)	(983.98)	361.46	(565.60)	96.20	-	-	-	-	-	-	-	-
Error	-	...	0.00	0.00	(0.00)	0.00	0.00	-	-	-	-	-	-	-	-
Exchange rate (R/\$)	-	...	-	4,104	4,043	4,054	4,115	-	-	-	-	-	-	-	-
Provincial revenue	3,436.25	44.24%	1,520.30	126.28	219.55	1,080.90	93.57	-	-	-	-	-	-	-	-
o.w. provincial tax revenue	2,172.35	20.80%	451.81	116.63	117.57	158.69	58.92	-	-	-	-	-	-	-	-
o.w. prov. non-tax revenue	281.55	9.96%	28.04	9.64	5.11	7.21	6.07	-	-	-	-	-	-	-	-
o.w. prov. Transfer from central	982.35	105.91%	1,040.46	0.01	96.87	914.99	28.57	-	-	-	-	-	-	-	-
Provincial expenditure	2,598.42	24.71%	642.16	17.62	163.15	140.82	320.56	-	-	-	-	-	-	-	-
o.w. wage and salary	788.67	27.02%	213.07	12.00	49.56	62.68	88.83	-	-	-	-	-	-	-	-
o.w. non-wage	1,418.09	22.21%	315.01	3.43	108.59	73.63	129.36	-	-	-	-	-	-	-	-
o.w. investment	391.66	29.13%	114.08	2.19	5.00	4.51	102.37	-	-	-	-	-	-	-	-
Provincial Balance	837.83	104.81%	878.15	108.66	56.40	940.08	(226.99)	-	-	-	-	-	-	-	-
Contribution from casino and Lottery	172.84	21.83%	37.74	8.03	10.19	10.22	9.29	-	-	-	-	-	-	-	-

CHARTS

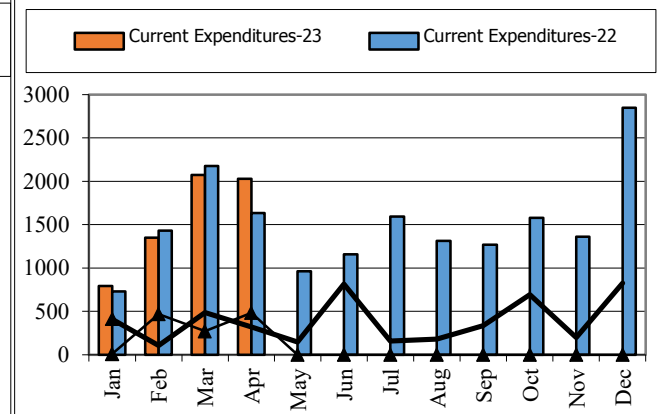
Revenue and Trade Relate Tax 2022-2023



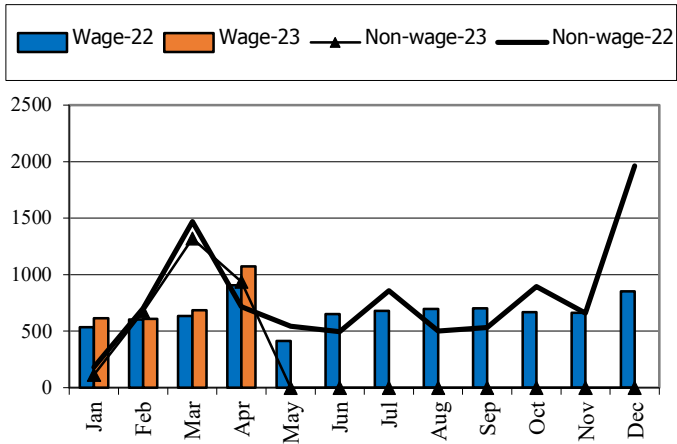
Tax and Non Tax Revenue 2022-2023



Current Expenditures and Domestic Financing 2022-2023



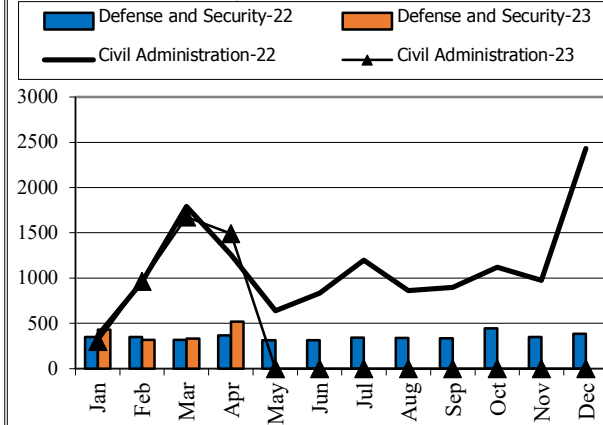
Wage and Non-wage 2022-2023



Source: MEF

Defense and Security and Civil Administrative

Expenditure 2022-2023



Multilateral and Bilateral Disbursements 2022-2023

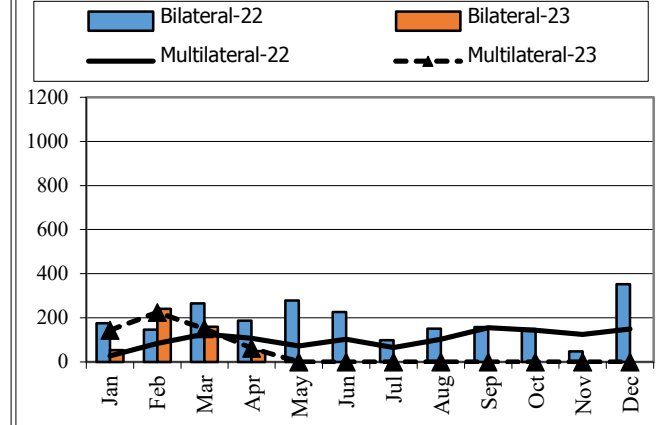


TABLE OF MINISTRY AND INSTITUTION SPENDING OF 2023

	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	29.98%	6,248,062	791,449	1,352,167	2,076,394	2,028,052								
I. General Administration	2,071,543	30.62%	634,275	71,255	131,337	150,476	281,207	-	-	-	-	-	-	-	-
01. Royal Palace	85,903	30.37%	26,086	3,008	7,483	8,945	6,650	-	-	-	-	-	-	-	-
02. National Assembly	171,100	52.45%	89,737	7,848	30,505	8,384	43,001	-	-	-	-	-	-	-	-
03. Senate	74,021	49.29%	36,487	11,350	6,958	13,053	5,126	-	-	-	-	-	-	-	-
04. Counstitutional Council	15,026	37.93%	5,699	1,577	1,317	53	2,752	-	-	-	-	-	-	-	-
05.1 Council of Minister	376,346	27.46%	103,326	9,218	22,196	14,810	57,103	-	-	-	-	-	-	-	-
05.4 CDC	12,985	0.00%		-	-	-	-	-	-	-	-	-	-	-	-
08. Relations Assembly and Inspections	42,572	27.04%	11,510	1,683	2,016	2,940	4,870	-	-	-	-	-	-	-	-
09. Foreign Affairs and Int'l Cooperation	168,115	18.84%	31,673	968	8,924	14,788	6,993	-	-	-	-	-	-	-	-
10. Economy and Finance	507,637	39.11%	198,545	23,325	34,077	64,025	77,119	-	-	-	-	-	-	-	-
14. Planning	81,833	16.30%	13,336	1,671	2,785	3,305	5,574	-	-	-	-	-	-	-	-
28. Urbanization and Construction	111,731	19.22%	21,477	3,017	3,918	5,220	9,322	-	-	-	-	-	-	-	-
30. National Election Committee	300,209	21.63%	64,940.46	2,343	3,453	7,257	51,887	-	-	-	-	-	-	-	-
31. National Audit Authority	13,837	27.58%	3,817	720	717	907	1,473	-	-	-	-	-	-	-	-
33.1 Anti-corruption Authority	48,442	25.66%	12,432	2,471	4,350	3,091	2,519	-	-	-	-	-	-	-	-
34. Public Function	61,786	24.62%	15,211	2,058	2,638	3,697	6,818	-	-	-	-	-	-	-	-
II. Defense and Security	5,101,874	32.21%	1,643,311	435,559	327,378	344,232	536,142	-	-	-	-	-	-	-	-
06. National Defense	2,745,575	30.76%	844,544	217,033	189,780	195,962	241,769	-	-	-	-	-	-	-	-
07.1 Interior - Public Security	1,825,423	34.46%	628,969	174,898	123,845	109,925	220,300	-	-	-	-	-	-	-	-
07.2 Interior-Administration	342,720	36.94%	126,598	37,979	5,562	26,365	56,693	-	-	-	-	-	-	-	-
26. Justice	188,156	22.96%	43,199	5,649	8,191	11,979	17,380	-	-	-	-	-	-	-	-
III. Social Administrative	6,930,838	21.91%	1,518,804	192,357	223,415	418,524	684,509	-	-	-	-	-	-	-	-
11. Information	83,682	35.11%	29,382	3,342	3,613	10,147	12,280	-	-	-	-	-	-	-	-
12. Public Health	1,386,887	25.11%	348,275	9,093	10,945	102,827	225,409	-	-	-	-	-	-	-	-
16. Education, Youth and Sport	3,361,826	28.12%	945,315	155,234	176,597	236,273	377,211	-	-	-	-	-	-	-	-
18. Culture and Fine-Arts	167,255	28.44%	47,566	4,105	6,812	23,060	13,589	-	-	-	-	-	-	-	-
19. Environment	88,605	27.02%	23,942	3,512	5,227	5,489	9,714	-	-	-	-	-	-	-	-
21. Social Affair & Veteran	1,466,286	2.59%	37,912	4,874	4,106	18,292	10,640	-	-	-	-	-	-	-	-
23. Public Worship and Religion	69,353	24.08%	16,701	2,024	2,864	4,223	7,590	-	-	-	-	-	-	-	-
24. Woman Affairs	46,243	27.04%	12,503	1,104	2,261	4,463	4,675	-	-	-	-	-	-	-	-
32. Labour and Vocational Training	260,701	21.94%	57,208	9,069	10,989	13,751	23,399	-	-	-	-	-	-	-	-
IV. Economy Administrative	1,582,070	18.68%	295,494	30,950	45,351	109,759	109,434	-	-	-	-	-	-	-	-
05.3 Civil Aviation Secretariate	45,995	17.56%	8,076	1,604	1,598	1,692	3,181	-	-	-	-	-	-	-	-

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	21.81%	14,053	1,664	1,880	5,060	5,449	-	-	-	-	-	-	-	-
15. Commerce	125,303	19.94%	24,989	3,440	3,855	8,416	9,278	-	-	-	-	-	-	-	-
17. Agriculture, Forestry and Fishery	265,768	27.04%	71,870	8,685	12,069	18,979	32,138	-	-	-	-	-	-	-	-
20. Rural Development	194,364	9.36%	18,196	2,497	3,660	5,430	6,610	-	-	-	-	-	-	-	-
22. Posts and Telecommunications	131,189	24.59%	32,258	2,011	2,614	19,917	7,716	-	-	-	-	-	-	-	-
25. Public Works and Transport	436,255	14.75%	64,364	4,690	10,764	29,752	19,158	-	-	-	-	-	-	-	-
27. Tourism	81,713	28.50%	23,286	2,143	3,654	9,822	7,667	-	-	-	-	-	-	-	-
29. Water Resources and Meteorology	175,057	10.28%	17,996	2,289	2,687	5,468	7,552	-	-	-	-	-	-	-	-
35. Industry and Handicrafts	62,001	32.91%	20,407	1,927	2,571	5,224	10,685	-	-	-	-	-	-	-	-
V. Miscellaneous	5,153,100	41.84%	2,156,178	61,328	624,686	1,053,403	416,761	-	-	-	-	-	-	-	-
99. Unallocated Expenditure	5,153,100	41.84%	2,156,178	61,328	624,686	1,053,403	416,761	-	-	-	-	-	-	-	-

Report preparation Note



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

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

