



ក្រសួងសេដ្ឋកិច្ច និង ហិរញ្ញវត្ថុ

MINISTRY OF ECONOMY AND FINANCE

N°.....MEF/.....

ព្រះរាជាណាចក្រកម្ពុជា  
ជាតិ សាសនា ព្រះមហាក្សត្រ  
KINGDOM OF CAMBODIA  
Nation Religion King

# State Budget Implementation

May, 2023

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## 1. Executive Summary of TOFE

In May 2023, the Budgetary Central Government (BCG) collected 1,792 billion riels in domestic revenue, equivalent to 6.92% of the 2023 annual budget law (BL), while its expenditure reached 2,822 billion riels, equivalent to 8.12% of the 2023 BL. **As a result, BCG's budget execution has a 1,029 billion riels deficit.** During the first five months of 2023, BCG's domestic revenue collection achieved 10,929 billion riels, equivalent to 42.20% of the 2023 BL, while its expenditures execution achieved 11,509 billion riels, equivalent to 33.12% of the 2023 BL. **As a result, BCG's budget execution has a 579 billion riels deficit.**

**BCG collected 10,929 billion riels in domestic revenue, equivalent to 42.20% of the 2023 BL, a 1.23% increase compared to the same period last year,** consisting of 10,128 billion riels in tax revenue, equivalent to 43.24% of the 2023 BL, contributing to an increase of 0.10%, and 784 billion riels in non-tax revenue, equivalent to 36.57% of the 2023 BL, contributing to an increase of 18.85%. Based on the trend of revenue performance over the last several years mixed with the recovery of Cambodia's socio-economic activities, revenue collection is on-track according to the 2023 BL.

**BCG's expenditure reached 11,509 billion riels, equivalent to 33.12% of the 2023 BL, an 8.55% increase compared to the same period last year,** consisting of 7,040 billion riels in current expenditure, contributing to an increase of 0.33%, and 4,469 billion riels in capital expenditure, contributing to an increase of 24.64%. Overall, BCG's expenditure execution continues to maintain the principle of restricting unnecessary expenditures and allocating budgets to implement proactive objectives.

**The Royal Government continues to manage and utilize BCG's total financing effectively and carefully, which has allowed the need for budget execution to be met in a timely manner.** Foreign financing achieved 2,563 billion riels, equivalent to 41.51% of the 2023 BL, and domestic financing achieved 1,906 billion riels, equivalent to 24.65% of the 2023 BL, while the net government's deposits reached 16 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
<b>I. DOMESTIC REVENUE</b>	<b>25,896.24</b>	<b>42.20%</b>	<b>10,929.08</b>	<b>1,855.81</b>	<b>1,663.38</b>	<b>3,130.29</b>	<b>2,487.31</b>	<b>1,792.28</b>	-	-	-	-	-	-	-
<b>I.CURRENT REVENUE</b>	<b>25,564.43</b>	<b>42.68%</b>	<b>10,911.86</b>	<b>1,855.81</b>	<b>1,663.38</b>	<b>3,126.06</b>	<b>2,476.57</b>	<b>1,790.03</b>	-	-	-	-	-	-	-
<b>a. TAX REVENUE</b>	<b>23,421.92</b>	<b>43.24%</b>	<b>10,128.33</b>	<b>1,754.34</b>	<b>1,491.63</b>	<b>2,911.39</b>	<b>2,301.26</b>	<b>1,669.70</b>	-	-	-	-	-	-	-
<b>Domestic tax revenue</b>	<b>20,882.94</b>	<b>43.93%</b>	<b>9,174.04</b>	<b>1,576.13</b>	<b>1,335.28</b>	<b>2,685.96</b>	<b>2,131.77</b>	<b>1,444.89</b>	-	-	-	-	-	-	-
Direct Tax (income tax, profits tax)	7,257.99	62.11%	4,507.80	666.10	458.41	1,682.83	1,236.34	464.12	-	-	-	-	-	-	-
Indirect Tax	13,624.95	34.25%	4,666.24	910.04	876.87	1,003.14	895.43	980.77	-	-	-	-	-	-	-
o.w/ - Excise Tax on specific goods	1,250.00	31.05%	388.11	85.76	74.97	61.61	81.81	83.95	-	-	-	-	-	-	-
o.w/ -Special Excise Tax(petroleum,others)	4,109.55	30.31%	1,245.44	223.21	231.52	294.90	228.36	267.45	-	-	-	-	-	-	-
o.w/ - Excise Tax on specific services	100.00	36.38%	36.38	7.35	7.30	6.36	7.55	7.82	-	-	-	-	-	-	-
Other tax revenues	160.05	49.44%	79.13	14.80	20.59	13.62	16.50	13.62	-	-	-	-	-	-	-
<b>Taxes on international trade</b>	<b>2,538.98</b>	<b>37.59%</b>	<b>954.29</b>	<b>178.20</b>	<b>156.35</b>	<b>225.43</b>	<b>169.49</b>	<b>224.81</b>	-	-	-	-	-	-	-
Taxes and duties on imports	2,491.50	36.16%	931.02	177.03	152.14	219.09	164.15	218.62	-	-	-	-	-	-	-
April, 2021	1,680.10	36.16%	607.47	123.41	97.77	128.60	113.49	144.20	-	-	-	-	-	-	-
-Customs duties on petroleum products	352.70	47.30%	166.84	28.66	27.43	42.93	28.52	39.30	-	-	-	-	-	-	-
-Additional tax on oil product - Road maintenance	412.30	31.03%	127.93	18.66	21.30	40.76	17.59	29.63	-	-	-	-	-	-	-
-others	46.40	62.04%	28.79	6.29	5.65	6.80	4.55	5.49	-	-	-	-	-	-	-
Taxes and duties on exports	47.49	48.99%	23.26	1.18	4.21	6.34	5.34	6.19	-	-	-	-	-	-	-
o.w/-Tax on timber exports	10.40	20.13%	2.09	0.00	0.48	0.88	0.25	0.48	-	-	-	-	-	-	-
-Tax on rubber exports	15.10	4.49%	0.68	0.07	0.33	0.19	0.05	0.04	-	-	-	-	-	-	-
-Tax on export of agricultural products	21.83	93.71%	20.45	1.10	3.40	5.26	5.03	5.66	-	-	-	-	-	-	-
<b>b. NON TAX REVENUE</b>	<b>2,142.50</b>	<b>36.57%</b>	<b>783.53</b>	<b>101.48</b>	<b>171.75</b>	<b>214.67</b>	<b>175.31</b>	<b>120.33</b>	-	-	-	-	-	-	-
<b>State Property Revenue</b>	<b>173.81</b>	<b>45.17%</b>	<b>78.50</b>	<b>16.58</b>	<b>27.32</b>	<b>10.14</b>	<b>16.08</b>	<b>8.38</b>	-	-	-	-	-	-	-
Concession and rental land	165.96	33.59%	55.75	16.58157	4.57	10.14	16.08	8.38	-	-	-	-	-	-	-
Public Enterprises Income	7.85	289.87%	22.75	-	22.75	-	-	-	-	-	-	-	-	-	-
<b>Income from Sales, Rental of Properties and Services</b>	<b>1,593.33</b>	<b>34.81%</b>	<b>554.57</b>	<b>84.07</b>	<b>116.71</b>	<b>154.95</b>	<b>133.55</b>	<b>65.28</b>	-	-	-	-	-	-	-
Income of administrative public enterprises -operational services (for profit)	583.01	23.25%	135.56	9.26	37.92	25.73	30.11	32.55	-	-	-	-	-	-	-
Sales of Property of Public Administration	96.90	65.65%	63.61	3.40	19.14	18.27	20.33	2.48	-	-	-	-	-	-	-
Administrative fees	578.15	38.20%	220.87	38.69	46.05	58.16	64.86	13.10	-	-	-	-	-	-	-
Sales of Services	43.31	22.91%	9.92	0.65	0.71	6.86	1.05	0.66	-	-	-	-	-	-	-
Other transaction fees	259.11	41.53%	107.60	23.60	11.46	43.52	13.41	15.61	-	-	-	-	-	-	-
Other Rental of immovable properties	32.85	51.74%	17.00	8.47	1.43	2.41	3.79	0.89	-	-	-	-	-	-	-

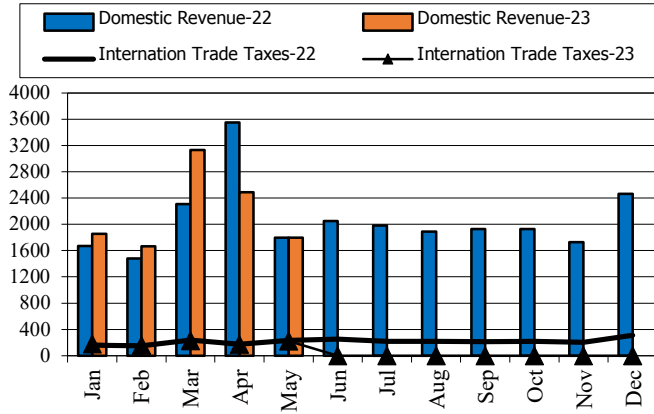
TOFE : BUDGET EXECUTION OF 2023															
	2023 C.B.L.	Total Act /BL2023	Total Act	Jan-23	Feb-23	Mar-23	Apr-23	May-23	Jun-23	Jul-23	Aug-23	Sep-23	Oct-23	Nov-23	Dec-23
<b>Other non tax</b>	<b>375.37</b>	<b>40.08%</b>	<b>150.46</b>	<b>0.83</b>	<b>27.72</b>	<b>49.57</b>	<b>25.68</b>	<b>46.67</b>	-	-	-	-	-	-	-
o.w/ Other exceptional revenues	-	...	4.13	0.02	0.49	-	2.64	0.98	-	-	-	-	-	-	-
<b>2. CAPITAL REVENUE</b>	<b>331.81</b>	<b>5.19%</b>	<b>17.22</b>	-	-	<b>4.23</b>	<b>10.74</b>	<b>2.25</b>	-	-	-	-	-	-	-
Other financial assets	331.81	5.19%	17.22	-	-	4.23	10.74	2.25	-	-	-	-	-	-	-
<b>II. BUDGET EXPENDITURE</b>	<b>34,743.81</b>	<b>33.12%</b>	<b>11,508.56</b>	<b>1,051.13</b>	<b>2,304.58</b>	<b>2,697.70</b>	<b>2,633.60</b>	<b>2,821.55</b>	-	-	-	-	-	-	-
<b>I. CURRENT EXPENDITURE</b>	<b>20,839.43</b>	<b>33.78%</b>	<b>7,039.97</b>	<b>791.45</b>	<b>1,352.17</b>	<b>2,076.39</b>	<b>2,028.05</b>	<b>791.90</b>	-	-	-	-	-	-	-
<b><u>a. Wages</u></b>	<b>8,828.85</b>	<b>38.11%</b>	<b>3,364.51</b>	<b>615.69</b>	<b>609.35</b>	<b>685.06</b>	<b>1,074.60</b>	<b>379.80</b>	-	-	-	-	-	-	-
Personnel charges-civil administrative	4,995.35	36.50%	1,823.50	313.91	309.19	380.84	649.69	169.88	-	-	-	-	-	-	-
o.w/ Diplomatic salary	5.32	13.27%	0.71	-	0.67	-	-	0.04	-	-	-	-	-	-	-
Personnel charges-national defence and security	3,833.50	40.20%	1,541.01	301.78	300.16	304.23	424.92	209.92	-	-	-	-	-	-	-
<b><u>b. Non wage</u></b>	<b>12,010.58</b>	<b>30.60%</b>	<b>3,675.46</b>	<b>175.76</b>	<b>742.81</b>	<b>1,391.33</b>	<b>953.45</b>	<b>412.10</b>	-	-	-	-	-	-	-
<b>-Purchases</b>	<b>1,527.19</b>	<b>27.89%</b>	<b>426.01</b>	<b>91.84</b>	<b>23.37</b>	<b>34.48</b>	<b>197.10</b>	<b>79.21</b>	-	-	-	-	-	-	-
Maintenance supplies	295.90	8.73%	25.83	0.20	6.31	4.85	6.70	7.78	-	-	-	-	-	-	-
Administration supplies	251.72	23.41%	58.92	0.17	1.23	8.81	33.72	14.99	-	-	-	-	-	-	-
Food and agricultural products	175.84	44.45%	78.17	25.81	4.48	4.93	36.87	6.09	-	-	-	-	-	-	-
Clothing and decoration	157.81	6.17%	9.73	-	4.83	0.69	2.06	2.15	-	-	-	-	-	-	-
Small tools, material, furniture and equip.	343.67	35.71%	122.74	64.36	1.09	6.21	34.65	16.43	-	-	-	-	-	-	-
Energy and water	153.16	23.45%	35.91	1.31	5.41	9.00	10.35	9.84	-	-	-	-	-	-	-
Health supplies and equipment	146.03	64.71%	94.50	-	0.02	-	72.54	21.94	-	-	-	-	-	-	-
Other supplies	3.05	6.63%	0.20	-	-	-	0.20	-	-	-	-	-	-	-	-
<b>-Services</b>	<b>1,821.21</b>	<b>15.87%</b>	<b>289.11</b>	<b>1.75</b>	<b>43.74</b>	<b>77.87</b>	<b>74.26</b>	<b>91.49</b>	-	-	-	-	-	-	-
o.w/ -Rentals and charges (furniture)	33.08	8.17%	2.70	0.16	0.15	0.39	1.48	0.52	-	-	-	-	-	-	-
-Maintenance and repairs	964.80	10.74%	103.65	0.01	5.35	28.85	24.28	45.15	-	-	-	-	-	-	-
<b>-Financial charges</b>	<b>769.49</b>	<b>30.39%</b>	<b>233.88</b>	<b>61.33</b>	<b>67.85</b>	<b>70.70</b>	<b>16.62</b>	<b>17.37</b>	-	-	-	-	-	-	-
-Interests on external debt	769.49	25.56%	196.66	61.33	65.19	37.84	16.35	15.96	-	-	-	-	-	-	-
<b>-Social Benefit</b>	<b>2,809.32</b>	<b>15.74%</b>	<b>442.15</b>	<b>7.20</b>	<b>18.22</b>	<b>121.36</b>	<b>178.27</b>	<b>117.11</b>	-	-	-	-	-	-	-
o.w/- Social Security Benefits	1,330.75	0.03%	0.45	-	0.09	0.09	0.09	0.18	-	-	-	-	-	-	-
-Social Assistance to citizens	1,258.50	30.54%	384.33	4.92	11.37	90.87	169.58	107.59	-	-	-	-	-	-	-
-Social Assistance to social and cultural entities	154.35	36.26%	55.96	2.25	6.67	29.63	8.33	9.09	-	-	-	-	-	-	-
-Other social benefits	11.29	0.00%	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>-Grants</b>	<b>3,222.84</b>	<b>66.73%</b>	<b>2,150.54</b>	<b>1.21</b>	<b>569.34</b>	<b>1,046.17</b>	<b>453.89</b>	<b>79.93</b>	-	-	-	-	-	-	-

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	7.19%	133.77	12.43	20.29	40.74	33.32	26.99	-	-	-	-	-	-	-
o.w/ -Unanticipated Expense(Reserve)	1,713.85	0.00%	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>2. CAPITAL</b>	<b>13,904.39</b>	<b>32.14%</b>	<b>4,468.59</b>	<b>259.68</b>	<b>952.41</b>	<b>621.31</b>	<b>605.55</b>	<b>2,029.64</b>	-	-	-	-	-	-	-
<b>Domestic Financing</b>	<b>7,730.97</b>	<b>24.65%</b>	<b>1,905.90</b>	<b>8.39</b>	<b>468.98</b>	<b>270.76</b>	<b>483.96</b>	<b>673.82</b>	-	-	-	-	-	-	-
Tangible fixed assets and land	7,730.97	24.65%	1,905.90	8.39	468.98	270.76	483.96	673.82	-	-	-	-	-	-	-
External assistance (Project)	6,173.42	41.51%	2,562.68	251.29	483.43	350.55	121.59	1,355.82	-	-	-	-	-	-	-
CURRENT DEF/SURPL.comt (I-I1.1)	4,725.00	81.94%	3,871.89	1,064.37	311.22	1,049.66	448.52	998.12	-	-	-	-	-	-	-
OVERALL DEF/SURPL.comt (I-II)	(8,847.57)	...	(579.48)	804.69	(641.19)	432.58	(146.29)	(1,029.26)	-	-	-	-	-	-	-
CURRENT DEF/SURPL.cash(comt.+3)	4,725.00	81.94%	3,871.89	1,064.37	311.22	1,049.66	448.52	998.12	-	-	-	-	-	-	-
OVERALL DEF/SURPL.cash (com.+3)	(8,847.57)	6.55%	(579.48)	804.69	(641.19)	432.58	(146.29)	(1,029.26)	-	-	-	-	-	-	-
<b>III. FINANCING</b>	<b>8,847.57</b>	<b>6.55%</b>	<b>579.48</b>	<b>(804.69)</b>	<b>641.19</b>	<b>(432.58)</b>	<b>146.29</b>	<b>1,029.26</b>	-	-	-	-	-	-	-
<b>I. FOREIGN FINANCING</b>	<b>6,409.04</b>	<b>30.76%</b>	<b>1,971.42</b>	<b>146.17</b>	<b>295.97</b>	<b>151.53</b>	<b>49.88</b>	<b>1,327.87</b>	-	-	-	-	-	-	-
<b>a. Budget support</b>	<b>2,095.51</b>	<b>6.34%</b>	<b>132.94</b>	<b>42.12</b>	<b>72.00</b>	<b>4.00</b>	<b>4.00</b>	<b>10.82</b>	-	-	-	-	-	-	-
-Grants-budget support	123.98	20.12%	24.94	18.12	-	-	-	6.82	-	-	-	-	-	-	-
Capital Support	123.98	20.12%	24.94	18.12	-	-	-	6.82	-	-	-	-	-	-	-
Bilateral grant for investment expense	123.98	20.12%	24.94	18.12	-	-	-	6.82	-	-	-	-	-	-	-
-Debt and related liabilities-budget support	1,971.53	5.48%	108.00	24.00	72.00	4.00	4.00	4.00	-	-	-	-	-	-	-
Foreign borrowing	1,971.53	5.48%	108.00	24.00	72.00	4.00	4.00	4.00	-	-	-	-	-	-	-
Foreign borrowings from multilateral agencies	1,158.53	0.00%	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowings from financial market	813.00	13.28%	108.00	24.00	72.00	4.00	4.00	4.00	-	-	-	-	-	-	-
<b>b. Project aid</b>	<b>6,173.42</b>	<b>40.82%</b>	<b>2,520.21</b>	<b>217.66</b>	<b>482.31</b>	<b>348.18</b>	<b>117.97</b>	<b>1,354.09</b>	-	-	-	-	-	-	-
Spent	6,173.42	41.51%	2,562.68	251.29	483.43	350.55	121.59	1,355.82	-	-	-	-	-	-	-
-Grants	698.59	12.33%	86.14	21.07	15.11	38.32	1.39	10.25	-	-	-	-	-	-	-
Bilateral grant for investment expense	698.59	12.33%	86.14	21.07	15.11	38.32	1.39	10.25	-	-	-	-	-	-	-
-Debt and related liabilities	5,474.83	45.24%	2,476.55	230.22	468.32	312.23	120.20	1,345.57	-	-	-	-	-	-	-
Foreign borrowing	5,474.83	45.24%	2,476.55	230.22	468.32	312.23	120.20	1,345.57	-	-	-	-	-	-	-
Foreign borrowings from multilateral agencies	2,189.93	87.25%	1,910.73	176.95	227.91	152.74	65.92	1,287.21	-	-	-	-	-	-	-
Foreign borrowings from bilateral agencies	3,284.90	17.22%	565.82	53.28	240.41	159.49	54.28	58.36	-	-	-	-	-	-	-
Pending	-	...	(42.48)	(33.63)	(1.12)	(2.37)	(3.62)	(1.73)	-	-	-	-	-	-	-
<b>c. Amortization on external debts</b>	<b>(1,859.89)</b>	<b>36.65%</b>	<b>(681.72)</b>	<b>(113.61)</b>	<b>(258.33)</b>	<b>(200.66)</b>	<b>(72.09)</b>	<b>(37.04)</b>	-	-	-	-	-	-	-

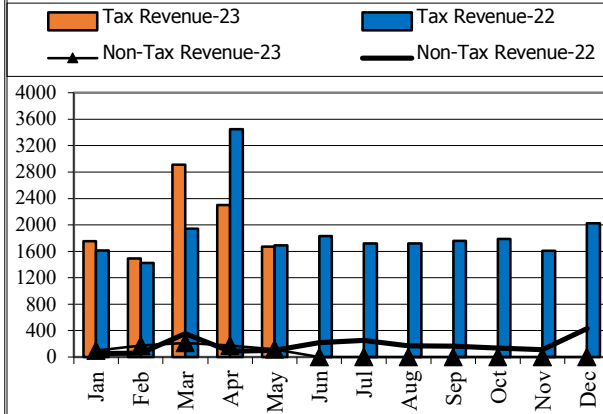
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<b>2. DOMESTIC FINANCING</b>	-	...	(16.28)	33.13	(16.12)	(21.26)	22.08	(34.11)	-	-	-	-	-	-	-
<b>a. Net bank financing (monetary survey)</b>	-	...	(16.28)	33.13	(16.12)	(21.26)	22.08	(34.11)	-	-	-	-	-	-	-
- Government's deposits	-	...	(16.28)	33.13	(16.12)	(21.26)	22.08	(34.11)	-	-	-	-	-	-	-
<b>3. OUTSTANDING OPERATIONS</b>	-	...	(1,375.67)	(983.99)	361.34	(562.85)	74.33	(264.50)	-	-	-	-	-	-	-
Error	-	...	0.00	0.00	(0.00)	0.00	(0.00)	0.00	-	-	-	-	-	-	-
Exchange rate (R/\$)	-	...	-	4,104	4,043	4,054	4,115	4,116	-	-	-	-	-	-	-
Provincial revenue	<b>3,436.25</b>	<b>27.64%</b>	<b>949.83</b>	<b>116.88</b>	<b>117.67</b>	<b>404.87</b>	<b>308.14</b>	<b>2.28</b>	-	-	-	-	-	-	-
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	0.09%	0.26	0.06	0.06	0.05	0.06	0.04	-	-	-	-	-	-	-
o.w. prov. Transfer from central	982.35	50.67%	497.76	0.19	0.05	246.13	249.15	2.24	-	-	-	-	-	-	-
Provincial expenditure	<b>2,598.42</b>	<b>29.40%</b>	<b>763.88</b>	<b>17.62</b>	<b>163.15</b>	<b>140.82</b>	<b>320.56</b>	<b>121.72</b>	-	-	-	-	-	-	-
o.w. wage and salary	788.67	29.64%	233.74	12.00	49.56	62.68	88.83	20.67	-	-	-	-	-	-	-
o.w. non-wage	1,418.09	28.48%	403.86	3.43	108.59	73.63	129.36	88.85	-	-	-	-	-	-	-
o.w. investment	391.66	32.24%	126.28	2.19	5.00	4.51	102.37	12.20	-	-	-	-	-	-	-
Provincial Balance	<b>837.83</b>	22.19%	185.96	99.25	(45.48)	264.05	(12.43)	(119.44)	-	-	-	-	-	-	-
Contribution from casino and Lottery	172.84	25.73%	44.47	8.03	10.19	10.22	9.29	6.73	-	-	-	-	-	-	-

## CHARTS

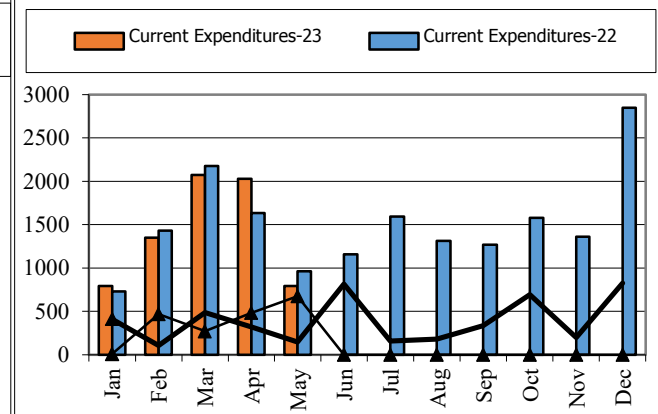
Revenue and Trade Relate Tax 2022-2023



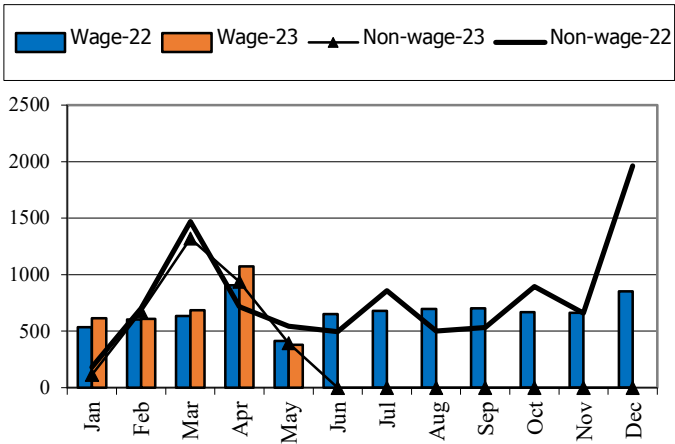
Tax and Non Tax Revenue 2022-2023



Current Expenditures and Domestic Financing 2022-2023



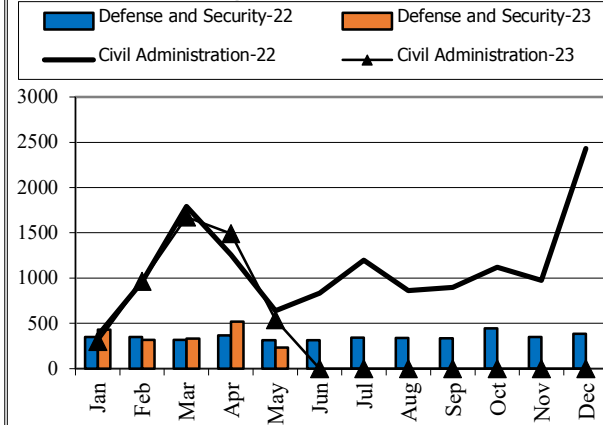
Wage and Non-wage 2022-2023



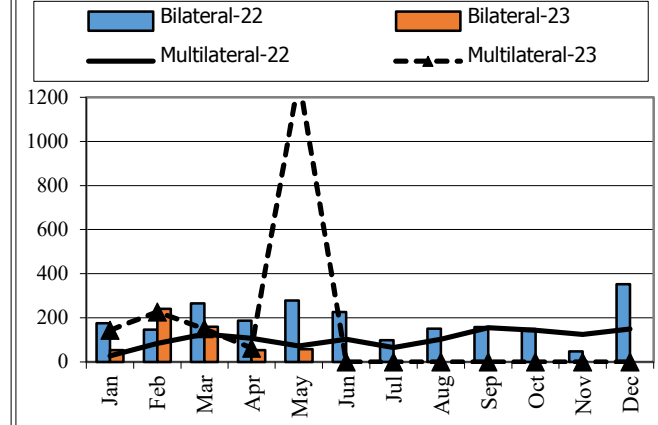
Source: MEF

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
<b>Total Current Expenditures</b>	<b>20,839,425</b>	<b>33.78%</b>	<b>7,039,967</b>	<b>791,449</b>	<b>1,352,167</b>	<b>2,076,394</b>	<b>2,028,052</b>	<b>791,905</b>							
<b>I. General Administration</b>	<b>2,071,543</b>	<b>36.31%</b>	<b>752,130</b>	<b>71,255</b>	<b>131,337</b>	<b>150,476</b>	<b>281,207</b>	<b>117,855</b>	-	-	-	-	-	-	-
01. Royal Palace	85,903	38.41%	32,993	3,008	7,483	8,945	6,650	6,907	-	-	-	-	-	-	-
02. National Assembly	171,100	52.88%	90,483	7,848	30,505	8,384	43,001	746	-	-	-	-	-	-	-
03. Senate	74,021	49.49%	36,630	11,350	6,958	13,053	5,126	144	-	-	-	-	-	-	-
04. Counstitutional Council	15,026	43.31%	6,507	1,577	1,317	53	2,752	809	-	-	-	-	-	-	-
05.1 Council of Minister	376,346	38.76%	145,871	9,218	22,196	14,810	57,103	42,545	-	-	-	-	-	-	-
05.4 CDC	12,985	0.00%		-	-	-	-	-	-	-	-	-	-	-	-
08. Relations Assembly and Inspections	42,572	32.01%	13,629	1,683	2,016	2,940	4,870	2,119	-	-	-	-	-	-	-
09. Foreign Affairs and Int'l Cooperation	168,115	26.34%	44,278	968	8,924	14,788	6,993	12,606	-	-	-	-	-	-	-
10. Economy and Finance	507,637	45.98%	233,434	23,325	34,077	64,025	77,119	34,889	-	-	-	-	-	-	-
14. Planning	81,833	18.43%	15,084	1,671	2,785	3,305	5,574	1,748	-	-	-	-	-	-	-
28. Urbanization and Construction	111,731	20.58%	22,993	3,017	3,918	5,220	9,322	1,516	-	-	-	-	-	-	-
30. National Election Committee	300,209	23.81%	71,474.96	2,343	3,453	7,257	51,887	6,535	-	-	-	-	-	-	-
31. National Audit Authority	13,837	29.72%	4,113	720	717	907	1,473	296	-	-	-	-	-	-	-
33.1 Anti-corrupution Authority	48,442	31.46%	15,238	2,471	4,350	3,091	2,519	2,806	-	-	-	-	-	-	-
34. Public Function	61,786	31.40%	19,402	2,058	2,638	3,697	6,818	4,191	-	-	-	-	-	-	-
<b>II. Defense and Security</b>	<b>5,101,874</b>	<b>36.82%</b>	<b>1,878,713</b>	<b>435,559</b>	<b>327,378</b>	<b>344,232</b>	<b>536,142</b>	<b>235,403</b>	-	-	-	-	-	-	-
06. National Defense	2,745,575	38.03%	1,044,083	217,033	189,780	195,962	241,769	199,539	-	-	-	-	-	-	-
07.1 Interior - Public Security	1,825,423	35.94%	656,075	174,898	123,845	109,925	220,300	27,106	-	-	-	-	-	-	-
07.2 Interior-Administration	342,720	38.46%	131,820	37,979	5,562	26,365	56,693	5,222	-	-	-	-	-	-	-
26. Justice	188,156	24.84%	46,736	5,649	8,191	11,979	17,380	3,537	-	-	-	-	-	-	-
<b>III. Social Administrative</b>	<b>6,930,838</b>	<b>26.85%</b>	<b>1,861,061</b>	<b>192,357</b>	<b>223,415</b>	<b>418,524</b>	<b>684,509</b>	<b>342,256</b>	-	-	-	-	-	-	-
11. Information	83,682	40.36%	33,772	3,342	3,613	10,147	12,280	4,390	-	-	-	-	-	-	-
12. Public Health	1,386,887	34.53%	478,930	9,093	10,945	102,827	225,409	130,655	-	-	-	-	-	-	-
16. Education, Youth and Sport	3,361,826	33.51%	1,126,438	155,234	176,597	236,273	377,211	181,123	-	-	-	-	-	-	-
18. Culture and Fine-Arts	167,255	31.33%	52,408	4,105	6,812	23,060	13,589	4,842	-	-	-	-	-	-	-
19. Environment	88,605	31.65%	28,040	3,512	5,227	5,489	9,714	4,098	-	-	-	-	-	-	-
21. Social Affair & Veteran	1,466,286	3.08%	45,106	4,874	4,106	18,292	10,640	7,194	-	-	-	-	-	-	-
23. Public Worship and Religion	69,353	27.85%	19,316	2,024	2,864	4,223	7,590	2,615	-	-	-	-	-	-	-
24. Woman Affairs	46,243	34.18%	15,805	1,104	2,261	4,463	4,675	3,302	-	-	-	-	-	-	-
32. Labour and Vocational Training	260,701	23.49%	61,246	9,069	10,989	13,751	23,399	4,037	-	-	-	-	-	-	-
<b>IV. Economy Administrative</b>	<b>1,582,070</b>	<b>22.95%</b>	<b>363,135</b>	<b>30,950</b>	<b>45,351</b>	<b>109,759</b>	<b>109,434</b>	<b>67,641</b>	-	-	-	-	-	-	-
05.3 Civil Aviation Secretariate	45,995	19.43%	8,936	1,604	1,598	1,692	3,181	860	-	-	-	-	-	-	-



## 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	25.33%	16,319	1,664	1,880	5,060	5,449	2,266	-	-	-	-	-	-	-
15. Commerce	125,303	26.58%	33,301	3,440	3,855	8,416	9,278	8,312	-	-	-	-	-	-	-
17. Agriculture, Forestry and Fishery	265,768	30.45%	80,939	8,685	12,069	18,979	32,138	9,069	-	-	-	-	-	-	-
20. Rural Development	194,364	10.89%	21,160	2,497	3,660	5,430	6,610	2,964	-	-	-	-	-	-	-
22. Posts and Telecommunications	131,189	38.82%	50,922	2,011	2,614	19,917	7,716	18,663	-	-	-	-	-	-	-
25. Public Works and Transport	436,255	16.69%	72,814	4,690	10,764	29,752	19,158	8,451	-	-	-	-	-	-	-
27. Tourism	81,713	40.15%	32,807	2,143	3,654	9,822	7,667	9,521	-	-	-	-	-	-	-
29. Water Resources and Meteorology	175,057	12.47%	21,829	2,289	2,687	5,468	7,552	3,833	-	-	-	-	-	-	-
35. Industry and Handicrafts	62,001	38.88%	24,108	1,927	2,571	5,224	10,685	3,701	-	-	-	-	-	-	-
<b>V. Miscellaneous</b>	<b>5,153,100</b>	<b>42.40%</b>	<b>2,184,928</b>	<b>61,328</b>	<b>624,686</b>	<b>1,053,403</b>	<b>416,761</b>	<b>28,750</b>	-	-	-	-	-	-	-
99. Unallocated Expenditure	5,153,100	42.40%	2,184,928	61,328	624,686	1,053,403	416,761	28,750	-	-	-	-	-	-	-

## **Report preparation Note**



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

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

