



ក្រសួងសេដ្ឋកិច្ច និង ហិរញ្ញវត្ថុ

MINISTRY OF ECONOMY AND FINANCE

N°.....MEF/.....

ព្រះរាជាណាចក្រកម្ពុជា
ជាតិ សាសនា ព្រះមហាក្សត្រ

KINGDOM OF CAMBODIA
Nation Religion King

State Budget Implementation

July, 2023

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1. Executive Summary of TOFE

In July 2023, the Budgetary Central Government (BCG) collected 2,127 billion riels in domestic revenue, equivalent to 6.99% of the 2023 annual budget law (BL), while its expenditure reached 2,671 billion riels, equivalent to 7.69% of the 2023 BL. **As a result, BCG's budget execution has an 861 billion riels deficit.** During the first seven months of 2023, BCG's domestic revenue collection achieved 14,889 billion riels, equivalent to 57.49% of the 2023 BL, while its expenditures execution achieved 16,978 billion riels, equivalent to 48.87% of the 2023 BL. **As a result, BCG's budget execution has a 2,089 billion riels deficit.**

BCG collected 14,889 billion riels in domestic revenue, equivalent to 57.49% of the 2023 BL, a 0.42% increase compared to the same period last year, consisting of 13,387 billion riels in tax revenue, equivalent to 57.15% of the 2023 BL, contributing to an increase of 2.08%, and 1,481 billion riels in non-tax revenue, equivalent to 69.12% of the 2023 BL, contributing to an increase of 30.77%. 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 16,978 billion riels, equivalent to 48.87% of the 2023 BL, an 11.85% increase compared to the same period last year, consisting of 6,071 billion riels in current expenditure, contributing to an increase of 12.70%, and 10,907 billion riels in capital expenditure, contributing to an increase of 11.38%. 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 4,082 billion riels, equivalent to 63.70% of the 2023 BL, and domestic financing achieved 2,605 billion riels, equivalent to 33.69% of the 2023 BL, while the net government's deposits reached 51 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	57.49%	14,888.64	1,855.81	1,663.38	3,130.40	2,485.57	1,804.13	2,139.96	1,809.39	-	-	-	-	-
I.CURRENT REVENUE	25,564.43	58.16%	14,867.63	1,855.81	1,663.38	3,126.17	2,474.82	1,801.88	2,136.17	1,809.39	-	-	-	-	-
a. TAX REVENUE	23,421.92	57.15%	13,386.76	1,754.34	1,491.63	2,911.57	2,301.26	1,669.56	1,717.04	1,541.37	-	-	-	-	-
Domestic tax revenue	20,882.94	57.36%	11,978.66	1,576.13	1,335.28	2,686.07	2,131.77	1,444.97	1,464.47	1,339.97	-	-	-	-	-
Direct Tax (income tax, profits tax)	7,257.99	75.07%	5,448.71	666.10	458.41	1,682.83	1,236.34	464.18	463.60	477.25	-	-	-	-	-
Indirect Tax	13,624.95	47.93%	6,529.96	910.04	876.87	1,003.24	895.43	980.78	1,000.88	862.72	-	-	-	-	-
o.w/ - Excise Tax on specific goods	1,250.00	41.92%	523.97	85.76	74.97	61.61	81.81	83.95	70.49	65.37	-	-	-	-	-
o.w/ -Special Excise Tax(petroleum,others)	4,109.55	41.27%	1,696.18	223.21	231.52	294.90	228.36	267.45	238.27	212.47	-	-	-	-	-
o.w/ - Excise Tax on specific services	100.00	49.58%	49.58	7.35	7.30	6.36	7.55	7.82	6.69	6.50	-	-	-	-	-
Other tax revenues	160.05	66.71%	106.77	14.80	20.59	13.62	16.50	13.64	15.13	12.48	-	-	-	-	-
Taxes on international trade	2,538.98	55.46%	1,408.10	178.20	156.35	225.50	169.49	224.59	252.57	201.39	-	-	-	-	-
Taxes and duties on imports	2,491.50	50.97%	1,368.73	177.03	152.14	219.16	164.15	218.39	246.44	191.42	-	-	-	-	-
April, 2021	1,680.10	50.97%	856.30	123.41	97.77	128.67	113.49	143.97	125.38	123.61	-	-	-	-	-
-Customs duties on petroleum products	352.70	73.44%	259.02	28.66	27.43	42.93	28.52	39.30	55.98	36.21	-	-	-	-	-
-Additional tax on oil product - Road maintenance	412.30	51.82%	213.66	18.66	21.30	40.76	17.59	29.63	60.06	25.67	-	-	-	-	-
-others	46.40	85.67%	39.75	6.29	5.65	6.80	4.55	5.49	5.03	5.93	-	-	-	-	-
Taxes and duties on exports	47.49	82.90%	39.37	1.18	4.21	6.34	5.34	6.19	6.13	9.97	-	-	-	-	-
o.w/-Tax on timber exports	10.40	21.82%	2.27	0.00	0.48	0.88	0.25	0.48	0.08	0.09	-	-	-	-	-
-Tax on rubber exports	15.10	5.79%	0.87	0.07	0.33	0.19	0.05	0.04	0.11	0.09	-	-	-	-	-
-Tax on export of agricultural products	21.83	165.61%	36.15	1.10	3.40	5.26	5.03	5.66	5.93	9.76	-	-	-	-	-
b. NON TAX REVENUE	2,142.50	69.12%	1,480.86	101.48	171.75	214.60	173.56	132.33	419.13	268.02	-	-	-	-	-
State Property Revenue	173.81	61.72%	107.27	16.58	27.32	10.14	15.81	8.63	19.84	8.95	-	-	-	-	-
Concession and rental land	165.96	43.93%	72.90	16.58157	4.57	10.14	15.81	8.63	8.22	8.95	-	-	-	-	-
Public Enterprises Income	7.85	437.88%	34.37	-	22.75	-	-	-	11.62	-	-	-	-	-	-
Income from Sales, Rental of Properties and Services	1,593.33	74.27%	1,183.34	84.07	116.71	154.96	132.10	77.44	391.39	226.67	-	-	-	-	-
Income of administrative public enterprises -operational services (for profit)	583.01	78.07%	455.18	9.26	37.92	25.73	30.10	32.55	281.05	38.57	-	-	-	-	-
Sales of Property of Public Administration	96.90	111.83%	108.36	3.40	19.14	18.27	20.19	14.53	8.38	24.45	-	-	-	-	-
Administrative fees	578.15	66.21%	382.81	38.69	46.05	58.16	64.38	12.62	67.83	95.06	-	-	-	-	-
Sales of Services	43.31	92.92%	40.24	0.65	0.71	6.86	0.94	0.79	21.59	8.71	-	-	-	-	-
Other transaction fees	259.11	68.01%	176.22	23.60	11.46	43.52	12.69	15.89	10.83	58.23	-	-	-	-	-
Other Rental of immovable properties	32.85	62.51%	20.54	8.47	1.43	2.41	3.79	1.07	1.70	1.65	-	-	-	-	-

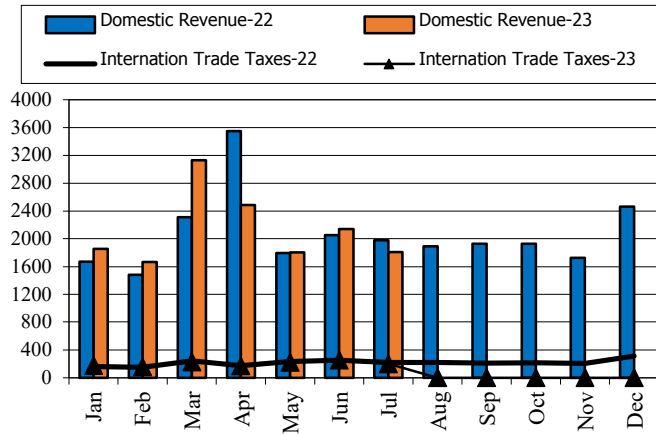
TOFE : BUDGET EXECUTION OF 2023															
	2023 C.B.L.	Total Act /BL2023	Total Act	Jan-23	Feb-23	Mar-23	Apr-23	May-23	Jun-23	Jul-23	Aug-23	Sep-23	Oct-23	Nov-23	Dec-23
Other non tax	375.37	50.68%	190.25	0.83	27.72	49.49	25.66	46.26	7.90	32.40	-	-	-	-	-
o.w/ Other exceptional revenues	-	...	4.69	0.02	0.49	-	2.64	0.98	0.44	0.12	-	-	-	-	-
2. CAPITAL REVENUE	331.81	6.33%	21.02	-	-	4.23	10.74	2.25	3.79	-	-	-	-	-	-
Other financial assets	331.81	6.33%	21.02	-	-	4.23	10.74	2.25	3.79	-	-	-	-	-	-
II. BUDGET EXPENDITURE	34,743.81	52.58%	18,269.44	1,217.01	2,594.99	2,936.35	4,135.77	1,792.91	2,921.75	2,670.66	-	-	-	-	-
I. CURRENT EXPENDITURE	20,839.43	52.34%	10,907.20	902.55	1,480.60	2,210.63	2,296.67	792.11	1,411.75	1,812.89	-	-	-	-	-
a. Wages	8,828.85	55.33%	4,885.02	620.26	613.08	687.67	1,088.58	379.88	790.36	705.19	-	-	-	-	-
Personnel charges-civil administrative	4,995.35	54.08%	2,701.32	318.48	312.92	383.44	663.66	169.96	457.06	395.79	-	-	-	-	-
o.w/ Diplomatic salary	5.32	66.62%	3.54	-	0.71	-	1.54	0.04	1.22	0.04	-	-	-	-	-
Personnel charges-national defence and security	3,833.50	56.96%	2,183.70	301.78	300.16	304.23	424.92	209.92	333.29	309.40	-	-	-	-	-
b. Non wage	12,010.58	50.14%	6,022.18	282.30	867.51	1,522.96	1,208.09	412.23	621.40	1,107.70	-	-	-	-	-
-Purchases	1,527.19	43.66%	666.78	91.84	23.49	35.65	197.27	79.44	137.91	101.18	-	-	-	-	-
Maintenance supplies	295.90	15.05%	44.53	0.20	6.31	4.89	6.72	7.81	10.64	7.96	-	-	-	-	-
Administration supplies	251.72	44.00%	110.76	0.17	1.23	9.02	33.76	15.03	19.79	31.77	-	-	-	-	-
Food and agricultural products	175.84	64.85%	114.04	25.81	4.48	4.93	36.87	6.09	5.73	30.13	-	-	-	-	-
Clothing and decoration	157.81	11.91%	18.80	-	4.83	0.69	2.06	2.15	3.52	5.55	-	-	-	-	-
Small tools, material, furniture and equip.	343.67	56.55%	194.34	64.36	1.09	6.98	34.66	16.44	56.52	14.29	-	-	-	-	-
Energy and water	153.16	36.33%	55.64	1.31	5.53	9.14	10.45	9.98	10.71	8.52	-	-	-	-	-
Health supplies and equipment	146.03	87.83%	128.26	-	0.02	-	72.54	21.94	30.80	2.95	-	-	-	-	-
Other supplies	3.05	13.49%	0.41	-	-	-	0.20	0.00	0.20	0.01	-	-	-	-	-
-Services	1,821.21	36.91%	672.19	1.75	54.88	78.85	77.46	91.64	129.37	238.24	-	-	-	-	-
o.w/ -Rentals and charges (furniture)	33.08	65.43%	21.65	0.16	11.23	0.39	4.14	0.52	2.62	2.59	-	-	-	-	-
-Maintenance and repairs	964.80	32.75%	316.00	0.01	5.36	28.87	24.53	45.19	80.69	131.36	-	-	-	-	-
-Financial charges	769.49	35.17%	270.66	61.33	67.85	70.70	16.62	17.37	7.55	29.23	-	-	-	-	-
o.w/ -Interests on domestic debt	-	...	2.61	-	0.42	-	0.27	0.07	0.42	1.44	-	-	-	-	-
-Interests on external debt	769.49	30.10%	231.58	61.33	65.19	37.84	16.35	15.96	7.13	27.79	-	-	-	-	-
-Social Benefit	2,809.32	51.25%	1,439.86	113.73	131.64	250.84	426.46	117.11	234.92	165.16	-	-	-	-	-
o.w/- Social Security Benefits	1,330.75	61.34%	816.22	106.53	108.94	127.73	241.50	0.18	117.63	113.71	-	-	-	-	-
-Social Assistance to citizens	1,258.50	42.34%	532.82	4.92	11.37	90.87	170.18	107.59	104.24	43.65	-	-	-	-	-
-Social Assistance to social and cultural entities	154.35	53.99%	83.34	2.25	11.25	31.47	14.51	9.09	7.24	7.54	-	-	-	-	-
-Other social benefits	11.29	50.00%	5.64	-	-	-	-	-	5.64	-	-	-	-	-	-
-Grants	3,222.84	87.80%	2,829.73	1.21	569.36	1,046.17	456.97	79.68	105.43	570.91	-	-	-	-	-

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	7.68%	142.96	12.43	20.29	40.74	33.32	26.99	6.22	2.97	-	-	-	-	-
o.w/ -Unanticipated Expense(Reserve)	1,713.85	0.00%	-	-	-	-	-	-	-	-	-	-	-	-	-
2. CAPITAL	13,904.39	52.95%	7,362.24	314.46	1,114.39	725.72	1,839.10	1,000.80	1,510.00	857.77	-	-	-	-	-
Domestic Financing	7,730.97	33.69%	2,604.83	8.39	468.98	270.76	483.96	673.82	176.02	522.91	-	-	-	-	-
Tangible fixed assets and land	7,730.97	33.69%	2,604.83	8.39	468.98	270.76	483.96	673.82	176.02	522.91	-	-	-	-	-
External assistance (Project)	6,173.42	77.06%	4,757.41	306.07	645.41	454.96	1,355.14	326.98	1,333.98	334.87	-	-	-	-	-
CURRENT DEF/SURPL.comt (I.I-II.I)	4,725.00	83.82%	3,960.43	953.26	182.79	915.54	178.15	1,009.77	724.42	(3.50)	-	-	-	-	-
OVERALL DEF/SURPL.comt (I-II)	(8,847.57)	...	(3,380.80)	638.80	(931.61)	194.05	(1,650.20)	11.23	(781.79)	(861.27)	-	-	-	-	-
CURRENT DEF/SURPL.cash(comt.+3)	4,725.00	83.82%	3,960.43	953.26	182.79	915.54	178.15	1,009.77	724.42	(3.50)	-	-	-	-	-
OVERALL DEF/SURPL.cash (com.+3)	(8,847.57)	38.21%	(3,380.80)	638.80	(931.61)	194.05	(1,650.20)	11.23	(781.79)	(861.27)	-	-	-	-	-
III. FINANCING	8,847.57	38.21%	3,380.80	(638.80)	931.61	(194.05)	1,650.20	(11.23)	781.79	861.27	-	-	-	-	-
I. FOREIGN FINANCING	6,409.04	83.84%	5,373.61	200.95	457.96	255.94	1,283.43	299.03	2,670.10	206.21	-	-	-	-	-
a. Budget support	2,095.51	70.70%	1,481.49	42.12	72.00	4.00	4.00	10.82	1,348.55	-	-	-	-	-	-
-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	73.88%	1,456.55	24.00	72.00	4.00	4.00	4.00	1,348.55	-	-	-	-	-	-
Foreign borrowing	1,971.53	73.88%	1,456.55	24.00	72.00	4.00	4.00	4.00	1,348.55	-	-	-	-	-	-
Foreign borrowings from multilateral agencies	1,158.53	115.37%	1,336.55	-	-	-	-	-	1,336.55	-	-	-	-	-	-
Borrowings from financial market	813.00	14.76%	120.00	24.00	72.00	4.00	4.00	4.00	12.00	-	-	-	-	-	-
b. Project aid	6,173.42	76.37%	4,714.70	272.44	644.29	452.60	1,351.52	325.24	1,333.95	334.67	-	-	-	-	-
Spent	6,173.42	77.06%	4,757.41	306.07	645.41	454.96	1,355.14	326.98	1,333.98	334.87	-	-	-	-	-
-Grants	698.59	109.54%	765.26	109.32	109.32	109.32	109.32	109.32	109.32	109.32	-	-	-	-	-
Bilateral grant for investment expense	698.59	109.54%	765.26	109.32	109.32	109.32	109.32	109.32	109.32	109.32	-	-	-	-	-
-Debt and related liabilities	5,474.83	72.92%	3,992.16	196.75	536.09	345.64	1,245.82	217.65	1,224.66	225.54	-	-	-	-	-
Foreign borrowing	5,474.83	72.92%	3,992.16	196.75	536.09	345.64	1,245.82	217.65	1,224.66	225.54	-	-	-	-	-
Foreign borrowings from multilateral agencies	2,189.93	116.79%	2,557.52	143.47	226.79	150.37	1,189.81	157.70	619.91	69.47	-	-	-	-	-
Foreign borrowings from bilateral agencies	3,284.90	43.67%	1,434.63	53.28	309.30	195.27	56.02	59.96	604.75	156.07	-	-	-	-	-
Pending	-	...	(42.71)	(33.63)	(1.12)	(2.37)	(3.62)	(1.73)	(0.03)	(0.19)	-	-	-	-	-
c. Amortization on external debts	(1,859.89)	44.23%	(822.59)	(113.61)	(258.33)	(200.66)	(72.09)	(37.04)	(12.40)	(128.46)	-	-	-	-	-

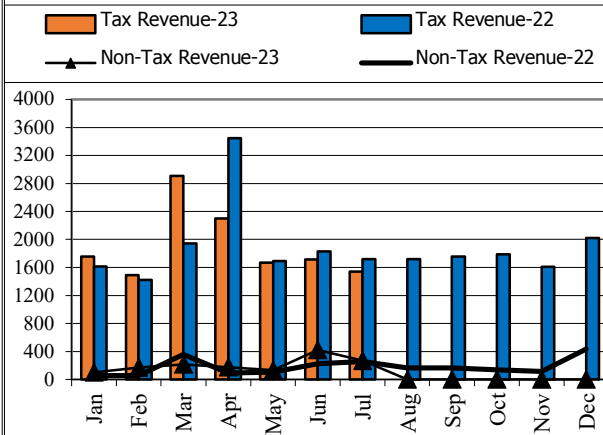
TOFE : BUDGET EXECUTION OF 2023															
	2023 C.B.L.	Total Act /BL2023	Total Act	Jan-23	Feb-23	Mar-23	Apr-23	May-23	Jun-23	Jul-23	Aug-23	Sep-23	Oct-23	Nov-23	Dec-23
2. DOMESTIC FINANCING	-	...	51.41	33.13	(16.12)	(21.26)	22.08	(34.11)	29.09	38.61	-	-	-	-	-
a. Net bank financing (monetary survey)	-	...	51.41	33.13	(16.12)	(21.26)	22.08	(34.11)	29.09	38.61	-	-	-	-	-
- Government's deposits	-	...	51.41	33.13	(16.12)	(21.26)	22.08	(34.11)	29.09	38.61	-	-	-	-	-
3. OUTSTANDING OPERATIONS	-	...	(2,044.22)	(872.88)	489.77	(428.73)	344.70	(276.14)	(1,917.39)	616.46	-	-	-	-	-
Error	-	...	0.00	0.00	(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	4,130	4,130	-	-	-	-	-
Provincial revenue	3,436.25	51.16%	1,757.94	126.28	219.58	1,091.95	145.20	85.00	89.92	-	-	-	-	-	-
o.w. provincial tax revenue	2,172.35	29.08%	631.77	116.63	117.57	169.74	105.07	62.75	60.01	-	-	-	-	-	-
o.w. prov. non-tax revenue	281.55	20.34%	57.27	9.64	5.14	7.21	11.55	13.22	10.51	-	-	-	-	-	-
o.w. prov. Transfer from central	982.35	108.81%	1,068.89	0.01	96.87	914.99	28.58	9.03	19.40	-	-	-	-	-	-
Provincial expenditure	2,598.42	46.42%	1,206.24	17.62	163.15	142.28	320.56	121.72	163.46	277.43	-	-	-	-	-
o.w. wage and salary	788.67	43.76%	345.13	12.00	49.56	62.68	88.83	20.67	57.60	53.79	-	-	-	-	-
o.w. non-wage	1,418.09	50.13%	710.91	3.43	108.59	75.10	129.36	88.85	89.05	216.53	-	-	-	-	-
o.w. investment	391.66	38.35%	150.20	2.19	5.00	4.51	102.37	12.20	16.81	7.11	-	-	-	-	-
Provincial Balance	837.83	65.85%	551.70	108.66	56.42	949.67	(175.36)	(36.72)	(73.54)	(277.43)	-	-	-	-	-
Contribution from casino and Lottery	172.84	38.40%	66.38	8.03	10.19	10.22	9.29	6.73	6.71	15.20	-	-	-	-	-

CHARTS

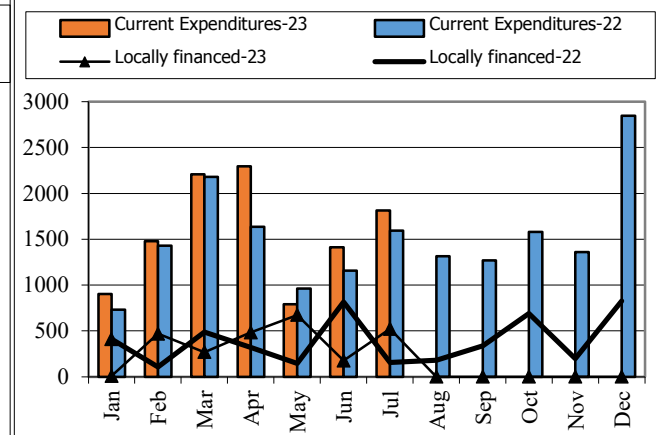
Revenue and Trade Relate Tax 2022-2023



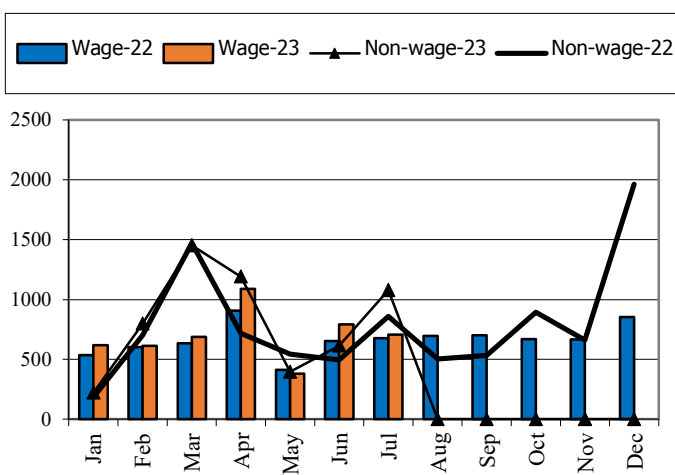
Tax and Non Tax Revenue 2022-2023



Current Expenditures and Domestic Financing 2022-2023



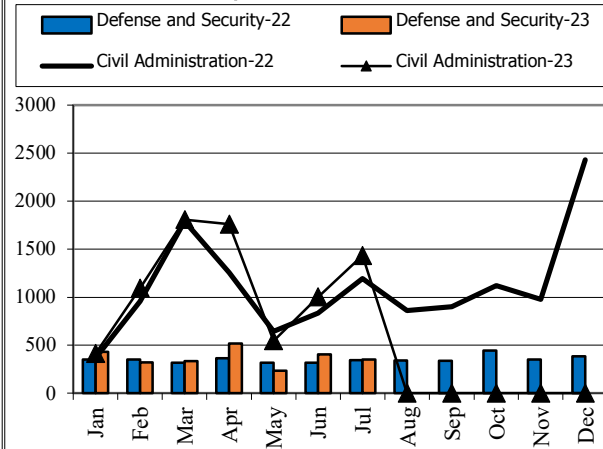
Wage and Non-wage 2022-2023



Source: MEF

Defense and Security and Civil Administrative

Expenditure 2022-2023



Multilateral and Bilateral Disbursements 2022-2023

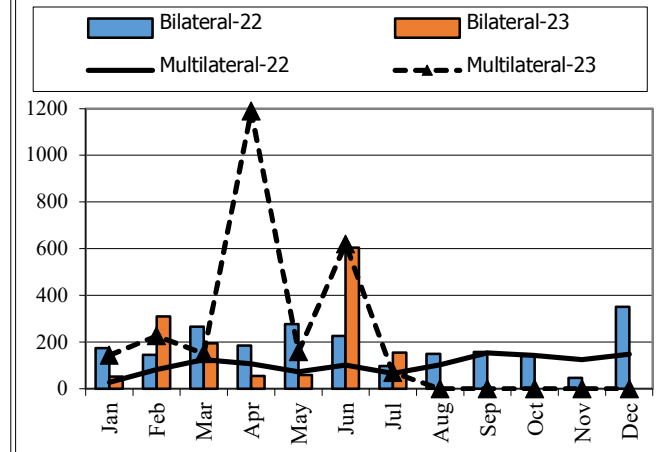


TABLE OF MINISTRY AND INSTITUTION SPENDING OF 2023															
	2023 C.B.L.	Total Act /BL2023	Total Act	Jan-23	Feb-23	Mar-23	Apr-23	May-23	Jun-23	Jul-23	Aug-23	Sep-23	Oct-23	Nov-23	Dec-23
Total Current Expenditures	20,839,425	52.34%	10,907,200	902,553	1,480,596	2,210,627	2,296,669	792,112	1,411,755	1,812,887					
I. General Administration	2,071,543	56.55%	1,171,455	75,825	146,317	153,699	298,106	118,092	169,538	209,878	-	-	-	-	-
01. Royal Palace	85,903	56.13%	48,218	3,008	7,483	8,945	6,650	6,907	5,262	9,962	-	-	-	-	-
02. National Assembly	171,100	70.61%	120,814	7,848	30,505	8,384	43,001	746	21,182	9,149	-	-	-	-	-
03. Senate	74,021	71.81%	53,156	11,350	6,948	13,040	5,126	144	11,638	4,910	-	-	-	-	-
04. Counstitutional Council	15,026	73.63%	11,063	3,331	1,317	53	2,752	809	-	2,802	-	-	-	-	-
05.1 Council of Minister	376,346	60.01%	225,856	9,218	22,196	14,810	57,103	42,292	39,776	40,461	-	-	-	-	-
05.4 CDC	12,985	3.81%	495	-	-	-	-	-	495	-	-	-	-	-	-
08. Relations Assembly and Inspections	42,572	49.71%	21,164	1,683	2,016	2,940	4,870	2,119	4,347	3,188	-	-	-	-	-
09. Foreign Affairs and Int'l Cooperation	168,115	56.62%	95,187	968	21,059	15,099	18,580	12,677	21,415	5,388	-	-	-	-	-
10. Economy and Finance	507,637	58.21%	295,495	23,939	34,585	64,469	77,850	35,062	32,775	26,815	-	-	-	-	-
14. Planning	81,833	60.83%	49,777	3,872	5,132	5,785	10,155	1,993	8,327	14,513	-	-	-	-	-
28. Urbanization and Construction	111,731	32.46%	36,272	3,017	3,918	5,220	9,322	1,516	6,348	6,931	-	-	-	-	-
30. National Election Committee	300,209	50.00%	150,100.52	2,343	3,453	7,257	51,887	6,535	5,522	73,103	-	-	-	-	-
31. National Audit Authority	13,837	49.98%	6,915	720	717	907	1,473	296	1,504	1,299	-	-	-	-	-
33.1 Anti-corruption Authority	48,442	53.41%	25,874	2,471	4,350	3,091	2,519	2,806	4,386	6,249	-	-	-	-	-
34. Public Function	61,786	50.29%	31,070	2,058	2,638	3,697	6,818	4,191	6,560	5,108	-	-	-	-	-
II. Defense and Security	5,101,874	52.07%	2,656,690	435,559	327,378	344,232	536,477	235,251	415,294	362,499	-	-	-	-	-
06. National Defense	2,745,575	53.85%	1,478,490	217,033	189,780	195,962	241,769	199,539	209,174	225,233	-	-	-	-	-
07.1 Interior - Public Security	1,825,423	50.38%	919,676	174,898	123,845	109,925	220,635	27,106	146,984	116,283	-	-	-	-	-
07.2 Interior-Administration	342,720	53.99%	185,048	37,979	5,562	26,365	56,693	5,222	46,541	6,687	-	-	-	-	-
26. Justice	188,156	39.05%	73,475	5,649	8,191	11,979	17,380	3,385	12,596	14,296	-	-	-	-	-
III. Social Administrative	6,930,838	52.08%	3,609,458	298,892	336,836	549,539	935,916	342,379	647,819	498,076	-	-	-	-	-
11. Information	83,682	55.49%	46,437	3,342	3,613	10,147	12,280	4,390	6,076	6,589	-	-	-	-	-
12. Public Health	1,386,887	45.07%	625,026	9,093	10,945	102,846	225,409	130,655	113,572	32,505	-	-	-	-	-
16. Education, Youth and Sport	3,361,826	49.84%	1,675,422	155,234	176,592	236,273	377,912	181,151	296,282	251,977	-	-	-	-	-
18. Culture and Fine-Arts	167,255	57.25%	95,750	4,105	6,812	23,060	13,589	4,842	30,527	12,815	-	-	-	-	-
19. Environment	88,605	48.03%	42,554	3,512	5,227	5,489	9,710	4,098	8,251	6,267	-	-	-	-	-
21. Social Affair & Veteran	1,466,286	61.86%	907,058	111,409	117,533	149,289	261,350	7,288	136,564	123,627	-	-	-	-	-
23. Public Worship and Religion	69,353	51.33%	35,596	2,024	2,864	4,223	7,590	2,615	7,080	9,199	-	-	-	-	-
24. Woman Affairs	46,243	56.65%	26,196	1,104	2,261	4,463	4,675	3,302	7,284	3,107	-	-	-	-	-
32. Labour and Vocational Training	260,701	59.62%	155,420	9,069	10,989	13,751	23,399	4,037	42,184	51,991	-	-	-	-	-
IV. Economy Administrative	1,582,070	41.80%	661,326	30,949	45,379	109,755	109,409	67,641	125,733	172,461	-	-	-	-	-

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	33.94%	15,612	1,604	1,598	1,692	3,181	860	5,968	709	-	-	-	-	-
13. Industry, Mines and Energy	64,425	38.90%	25,060	1,664	1,880	5,060	5,449	2,266	4,535	4,206	-	-	-	-	-
15. Commerce	125,303	45.23%	56,676	3,440	3,855	8,416	9,263	8,312	12,681	10,709	-	-	-	-	-
17. Agriculture, Forestry and Fishery	265,768	47.51%	126,269	8,685	12,069	18,979	32,138	9,069	26,090	19,240	-	-	-	-	-
20. Rural Development	194,364	21.57%	41,922	2,497	3,660	5,430	6,610	2,964	11,414	9,348	-	-	-	-	-
22. Posts and Telecommunications	131,189	55.56%	72,893	2,011	2,614	19,917	7,711	18,663	5,113	16,863	-	-	-	-	-
25. Public Works and Transport	436,255	47.40%	206,786	4,690	10,791	29,748	19,158	8,451	42,280	91,669	-	-	-	-	-
27. Tourism	81,713	54.46%	44,502	2,143	3,654	9,822	7,667	9,521	5,557	6,139	-	-	-	-	-
29. Water Resources and Meteorology	175,057	21.17%	37,065	2,289	2,687	5,468	7,552	3,833	6,794	8,442	-	-	-	-	-
35. Industry and Handicrafts	62,001	55.71%	34,541	1,927	2,571	5,224	10,679	3,701	5,301	5,137	-	-	-	-	-
V. Miscellaneous	5,153,100	54.50%	2,808,271	61,328	624,686	1,053,403	416,761	28,750	53,370	569,973	-	-	-	-	-
99.Unallocated Expenditure	5,153,100	54.50%	2,808,271	61,328	624,686	1,053,403	416,761	28,750	53,370	569,973	-	-	-	-	-

Report preparation Note



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

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

