



ក្រសួងសេដ្ឋកិច្ច និង ហិរញ្ញវត្ថុ

MINISTRY OF ECONOMY AND FINANCE

N°.....MEF/.....

ព្រះរាជាណាចក្រកម្ពុជា
ជាតិ សាសនា ព្រះមហាក្សត្រ
KINGDOM OF CAMBODIA
Nation Religion King

State Budget Implementation

August, 2023

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1. Executive Summary of TOFE

In August 2023, the Budgetary Central Government (BCG) collected 1,886 billion riels in domestic revenue, equivalent to 7.38% of the 2023 annual budget law (BL), while its expenditure reached 2,119 billion riels, equivalent to 6.10% of the 2023 BL. **As a result, BCG's budget execution has a 234 billion riels deficit.** During the first eight months of 2023, BCG's domestic revenue collection achieved 16,765 billion riels, equivalent to 65.58% of the 2023 BL, while its expenditures execution achieved 19,150 billion riels, equivalent to 55.12% of the 2023 BL. **As a result, BCG's budget execution has a 2,363 billion riels deficit.**

BCG collected 16,765 billion riels in domestic revenue, equivalent to 65.58% of the 2023 BL, a 0.44% increase compared to the same period last year, consisting of 15,114 billion riels in tax revenue, equivalent to 64.53% of the 2023 BL, contributing to a decrease of 1.81%, and 1,652 billion riels in non-tax revenue, equivalent to 77.10% of the 2023 BL, contributing to an increase of 27.07%. 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 19,150 billion riels, equivalent to 55.12% of the 2023 BL, an 12.72% increase compared to the same period last year, consisting of 6,648 billion riels in current expenditure, contributing to an increase of 11.04%, and 12,501 billion riels in capital expenditure, contributing to an increase of 13.63%. 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 4,232 billion riels, equivalent to 66.03% of the 2023 BL, and domestic financing achieved 2,945 billion riels, equivalent to 38.09% of the 2023 BL, while the net government's deposits reached 76 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	3,131.98	2,483.98	1,804.13	2,135.62	1,825.97	1,885.61	-	-	-	-
I.CURRENT REVENUE	25,564.43	58.16%	14,867.63	1,855.81	1,663.38	3,127.76	2,473.24	1,801.88	2,131.83	1,825.97	1,885.61	-	-	-	-
a. TAX REVENUE	23,421.92	57.15%	13,386.76	1,754.34	1,491.63	2,913.16	2,299.68	1,669.56	1,717.04	1,541.73	1,726.55	-	-	-	-
Domestic tax revenue	20,882.94	57.36%	11,978.66	1,576.13	1,335.28	2,687.65	2,130.18	1,444.97	1,464.47	1,340.34	1,486.10	-	-	-	-
Direct Tax (income tax, profits tax)	7,257.99	75.07%	5,448.71	666.10	458.41	1,684.06	1,235.10	464.18	463.60	477.38	453.97	-	-	-	-
Indirect Tax	13,624.95	47.93%	6,529.96	910.04	876.87	1,003.59	895.08	980.78	1,000.88	862.96	1,032.12	-	-	-	-
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	65.99	-	-	-	-
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	245.81	-	-	-	-
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	6.83	-	-	-	-
Other tax revenues	160.05	66.71%	106.77	14.80	20.59	13.65	16.47	13.64	15.13	12.52	17.78	-	-	-	-
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	240.46	-	-	-	-
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	220.86	-	-	-	-
April, 2021	1,680.10	50.97%	856.30	123.41	97.77	128.67	113.49	143.97	125.38	123.61	136.43	-	-	-	-
-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	41.38	-	-	-	-
-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	36.43	-	-	-	-
-others	46.40	85.67%	39.75	6.29	5.65	6.80	4.55	5.49	5.03	5.93	6.62	-	-	-	-
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	19.60	-	-	-	-
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	0.26	-	-	-	-
-Tax on rubber exports	15.10	5.79%	0.87	0.07	0.33	0.19	0.05	0.04	0.11	0.09	0.10	-	-	-	-
-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	19.24	-	-	-	-
b. NON TAX REVENUE	2,142.50	69.12%	1,480.86	101.48	171.75	214.60	173.56	132.33	414.78	284.24	159.06	-	-	-	-
State Property Revenue	173.81	61.72%	107.27	16.58	27.32	10.14	15.81	8.63	19.92	12.69	9.24	-	-	-	-
Concession and rental land	165.96	43.93%	72.90	16.58157	4.57	10.14	15.81	8.63	8.30	12.69	9.24	-	-	-	-
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	386.98	236.01	117.85	-	-	-	-
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	39.07	35.76	-	-	-	-
Sales of Property of Public Administration	96.90	111.83%	108.36	3.40	19.14	18.27	20.19	14.53	3.28	29.74	9.86	-	-	-	-
Administrative fees	578.15	66.21%	382.81	38.69	46.05	58.16	64.38	12.62	68.28	97.17	54.67	-	-	-	-
Sales of Services	43.31	92.92%	40.24	0.65	0.71	6.86	0.94	0.79	21.59	8.77	2.41	-	-	-	-
Other transaction fees	259.11	68.01%	176.22	23.60	11.46	43.52	12.69	15.89	11.07	58.49	14.06	-	-	-	-
Other Rental of immovable properties	32.85	62.51%	20.54	8.47	1.43	2.41	3.79	1.07	1.71	2.78	1.09	-	-	-	-

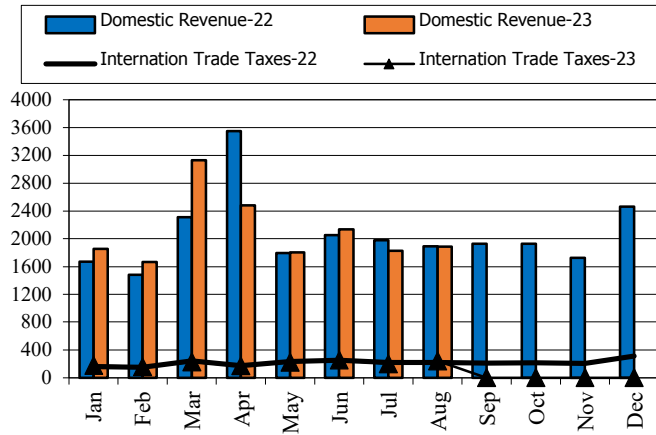
TOFE : BUDGET EXECUTION OF 2023															
	2023 C.B.L.	Total Act /BL2023	Total Act	Jan-23	Feb-23	Mar-23	Apr-23	May-23	Jun-23	Jul-23	Aug-23	Sep-23	Oct-23	Nov-23	Dec-23
Other non tax	375.37	50.68%	190.25	0.83	27.72	49.49	25.66	46.26	7.89	35.54	31.96	-	-	-	-
o.w/ Other exceptional revenues	-	...	4.69	0.02	0.49	-	2.64	0.98	0.44	0.18	0.15	-	-	-	-
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	1,251.04	2,674.54	2,939.36	3,020.88	1,827.49	2,532.76	2,784.00	2,119.43	-	-	-	-
1. CURRENT EXPENDITURE	20,839.43	52.34%	10,907.20	902.95	1,551.61	2,211.27	2,305.67	824.96	1,432.64	1,812.89	1,459.16	-	-	-	-
a. Wages	8,828.85	55.33%	4,885.02	620.65	668.73	687.74	1,094.73	404.68	793.06	705.19	763.35	-	-	-	-
Personnel charges-civil administrative	4,995.35	54.08%	2,701.32	318.87	368.57	383.51	669.81	194.76	459.77	395.79	431.63	-	-	-	-
o.w/ Diplomatic salary	5.32	66.62%	3.54	-	0.71	-	1.54	0.04	1.22	0.04	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	331.72	-	-	-	-
b. Non wage	12,010.58	50.14%	6,022.18	282.31	882.88	1,523.53	1,210.94	420.28	639.57	1,107.70	695.81	-	-	-	-
-Purchases	1,527.19	43.66%	666.78	91.84	24.04	35.80	197.52	79.65	140.11	101.18	74.24	-	-	-	-
Maintenance supplies	295.90	15.05%	44.53	0.20	6.32	4.90	6.83	7.87	11.67	7.96	6.62	-	-	-	-
Administration supplies	251.72	44.00%	110.76	0.17	1.33	9.06	33.78	15.03	20.12	31.77	18.24	-	-	-	-
Food and agricultural products	175.84	64.85%	114.04	25.81	4.58	4.94	36.87	6.09	5.90	30.13	7.38	-	-	-	-
Clothing and decoration	157.81	11.91%	18.80	-	4.84	0.69	2.08	2.15	3.55	5.55	0.71	-	-	-	-
Small tools, material, furniture and equip.	343.67	56.55%	194.34	64.36	1.31	7.01	34.75	16.56	56.99	14.29	16.88	-	-	-	-
Energy and water	153.16	36.33%	55.64	1.31	5.63	9.20	10.46	10.01	10.86	8.52	19.75	-	-	-	-
Health supplies and equipment	146.03	87.83%	128.26	-	0.02	-	72.54	21.94	30.80	2.95	3.94	-	-	-	-
Other supplies	3.05	13.49%	0.41	-	-	-	0.20	0.00	0.20	0.01	0.73	-	-	-	-
-Services	1,821.21	36.91%	672.19	1.76	58.95	79.13	77.71	91.73	134.02	238.24	136.62	-	-	-	-
o.w/ -Rentals and charges (furniture)	33.08	65.43%	21.65	0.16	11.24	0.40	4.14	0.52	2.62	2.59	0.21	-	-	-	-
-Maintenance and repairs	964.80	32.75%	316.00	0.01	5.58	28.88	24.64	45.19	84.69	131.36	79.25	-	-	-	-
-Financial charges	769.49	35.17%	270.66	61.33	67.85	70.70	16.62	17.37	7.55	29.23	147.14	-	-	-	-
o.w/ -Interests on domestic debt	-	...	2.61	-	0.42	-	0.27	0.07	0.42	1.44	0.50	-	-	-	-
-Interests on external debt	769.49	30.10%	231.58	61.33	65.19	37.84	16.35	15.96	7.13	27.79	112.32	-	-	-	-
-Social Benefit	2,809.32	51.25%	1,439.86	113.73	142.39	250.98	428.80	124.86	246.24	165.16	199.94	-	-	-	-
o.w/- Social Security Benefits	1,330.75	61.34%	816.22	106.53	116.69	127.73	241.50	7.93	125.38	113.71	117.63	-	-	-	-
-Social Assistance to citizens	1,258.50	42.34%	532.82	4.92	13.32	90.95	172.52	107.59	107.51	43.65	72.40	-	-	-	-
-Social Assistance to social and cultural entities	154.35	53.99%	83.34	2.25	12.16	31.54	14.51	9.09	7.52	7.54	8.20	-	-	-	-
-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	58.65	-	-	-	-

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 wage	1,860.54	7.68%	142.96	12.43	20.29	40.74	33.32	26.99	6.22	2.97	79.21	-	-	-	-
o.w/ -Unanticipated Expense(Reserve)	1,713.85	0.00%	-	-	-	-	-	-	-	-	-	-	-	-	-
2. CAPITAL	13,904.39	52.95%	7,362.24	348.09	1,122.93	728.09	715.21	1,002.53	1,100.12	971.11	660.27	-	-	-	-
Domestic Financing	7,730.97	33.69%	2,604.83	8.39	476.40	270.76	483.96	673.82	179.11	522.91	329.27	-	-	-	-
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	329.05	-	-	-	-
External assistance (Project)	6,173.42	77.06%	4,757.41	339.70	646.53	457.33	231.26	328.71	921.01	448.20	331.00	-	-	-	-
CURRENT DEF/SURPL.comt (I.I-II.I)	4,725.00	83.82%	3,960.43	952.86	111.77	916.48	167.57	976.92	699.19	13.09	426.45	-	-	-	-
OVERALL DEF/SURPL.comt (I-II)	(8,847.57)	...	(3,380.80)	604.77	(1,011.16)	192.62	(536.90)	(23.35)	(397.14)	(958.02)	(233.82)	-	-	-	-
CURRENT DEF/SURPL.cash(comt.+3)	4,725.00	83.82%	3,960.43	952.86	111.77	916.48	167.57	976.92	699.19	13.09	426.45	-	-	-	-
OVERALL DEF/SURPL.cash (com.+3)	(8,847.57)	38.21%	(3,380.80)	604.77	(1,011.16)	192.62	(536.90)	(23.35)	(397.14)	(958.02)	(233.82)	-	-	-	-
III. FINANCING	8,847.57	38.21%	3,380.80	(604.77)	1,011.16	(192.62)	536.90	23.35	397.14	958.02	233.82	-	-	-	-
I. FOREIGN FINANCING	6,409.04	83.84%	5,373.61	234.58	459.08	258.31	159.54	300.76	2,257.13	553.98	8.60	-	-	-	-
a. Budget support	2,095.51	70.70%	1,481.49	42.12	72.00	4.00	4.00	10.82	1,348.55	234.44	28.06	-	-	-	-
-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	234.44	28.06	-	-	-	-
Foreign borrowing	1,971.53	73.88%	1,456.55	24.00	72.00	4.00	4.00	4.00	1,348.55	234.44	28.06	-	-	-	-
Foreign borrowings from multilateral agencies	1,158.53	115.37%	1,336.55	-	-	-	-	-	1,336.55	206.50	-	-	-	-	-
Borrowings from financial market	813.00	14.76%	120.00	24.00	72.00	4.00	4.00	4.00	12.00	27.94	28.06	-	-	-	-
b. Project aid	6,173.42	76.37%	4,714.70	306.07	645.41	454.96	227.63	326.98	920.98	448.01	331.70	-	-	-	-
Spent	6,173.42	77.06%	4,757.41	339.70	646.53	457.33	231.26	328.71	921.01	448.20	331.00	-	-	-	-
-Grants	698.59	109.54%	765.26	109.32	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	109.32	-	-	-	-
-Debt and related liabilities	5,474.83	72.92%	3,992.16	230.38	537.21	348.01	121.93	219.39	811.69	338.88	221.68	-	-	-	-
Foreign borrowing	5,474.83	72.92%	3,992.16	230.38	537.21	348.01	121.93	219.39	811.69	338.88	221.68	-	-	-	-
Foreign borrowings from multilateral agencies	2,189.93	116.79%	2,557.52	177.10	227.91	152.74	65.92	159.43	206.95	69.67	134.53	-	-	-	-
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	269.21	87.14	-	-	-	-
Pending	-	...	(42.71)	(33.63)	(1.12)	(2.37)	(3.62)	(1.73)	(0.03)	(0.19)	0.70	-	-	-	-
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)	(351.16)	-	-	-	-

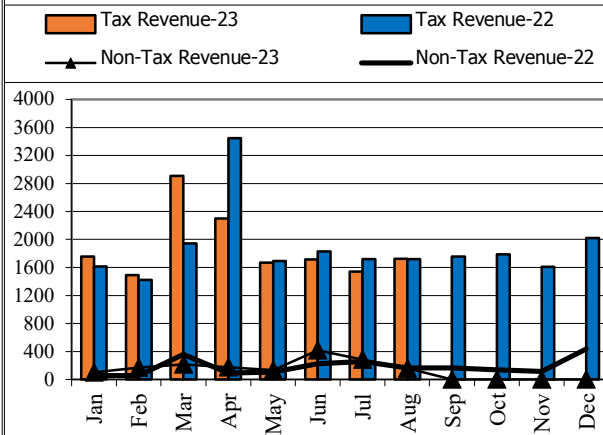
TOFE : BUDGET EXECUTION OF 2023															
	2023 C.B.L.	Total Act /BL2023	Total Act	Jan-23	Feb-23	Mar-23	Apr-23	May-23	Jun-23	Jul-23	Aug-23	Sep-23	Oct-23	Nov-23	Dec-23
2. DOMESTIC FINANCING	-	...	51.41	33.13	(16.12)	(21.26)	22.08	(34.11)	29.09	38.61	24.92	-	-	-	-
a. Net bank financing (monetary suvey)	-	...	51.41	33.13	(16.12)	(21.26)	22.08	(34.11)	29.09	38.61	24.92	-	-	-	-
- Government's deposits	-	...	51.41	33.13	(16.12)	(21.26)	22.08	(34.11)	29.09	38.61	24.92	-	-	-	-
3. OUTSTANDING OPERATIONS	-	...	(2,044.22)	(872.48)	568.20	(429.67)	355.28	(243.30)	(1,889.08)	365.44	200.30	-	-	-	-
Error	-	...	0.00	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	4,158	-	-	-	-
Provincial revenue	3,436.25	51.16%	1,757.94	126.28	219.58	1,093.41	145.20	126.77	181.67	228.86	-	-	-	-	-
o.w. provincial tax revenue	2,172.35	29.08%	631.77	116.63	117.57	169.74	105.07	104.46	145.95	124.85	-	-	-	-	-
o.w. prov. non-tax revenue	281.55	20.34%	57.27	9.64	5.14	7.21	11.56	13.28	16.32	19.96	-	-	-	-	-
o.w. prov. Transfer from central	982.35	108.81%	1,068.89	0.01	96.87	916.46	28.58	9.03	19.40	84.06	-	-	-	-	-
Provincial expenditure	2,598.42	46.42%	1,206.24	17.62	163.15	142.28	320.56	121.72	196.32	276.90	213.61	-	-	-	-
o.w. wage and salary	788.67	43.76%	345.13	12.00	49.56	62.68	88.83	20.67	57.60	53.12	53.26	-	-	-	-
o.w. non-wage	1,418.09	50.13%	710.91	3.43	108.59	75.10	129.36	88.85	121.91	216.67	130.04	-	-	-	-
o.w. investment	391.66	38.35%	150.20	2.19	5.00	4.51	102.37	12.20	16.81	7.11	30.31	-	-	-	-
Provincial Balance	837.83	65.85%	551.70	108.66	56.42	951.13	(175.36)	5.05	(14.65)	(48.04)	(213.61)	-	-	-	-
Contribution from casino and Lottery	172.84	38.40%	66.38	8.03	10.19	10.22	9.29	6.73	6.71	15.22	11.06	-	-	-	-

CHARTS

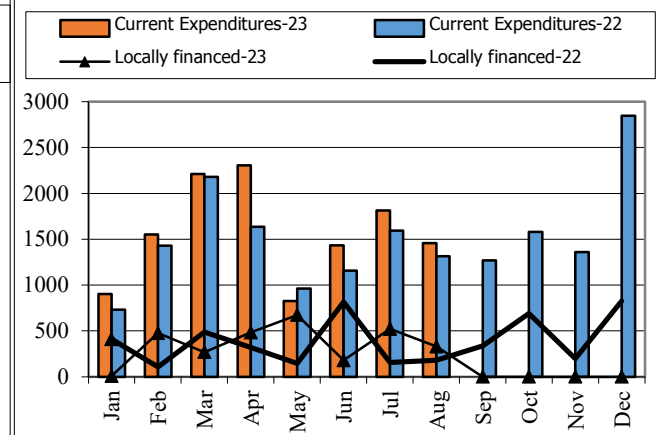
Revenue and Trade Related Tax 2022-2023



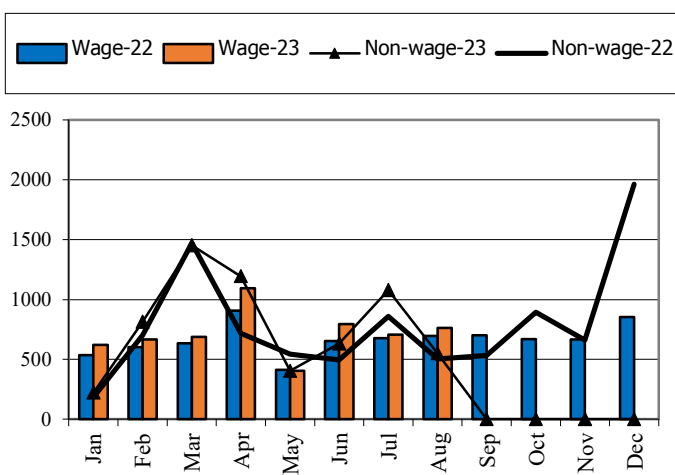
Tax and Non Tax Revenue 2022-2023



Current Expenditures and Domestic Financing 2022-2023



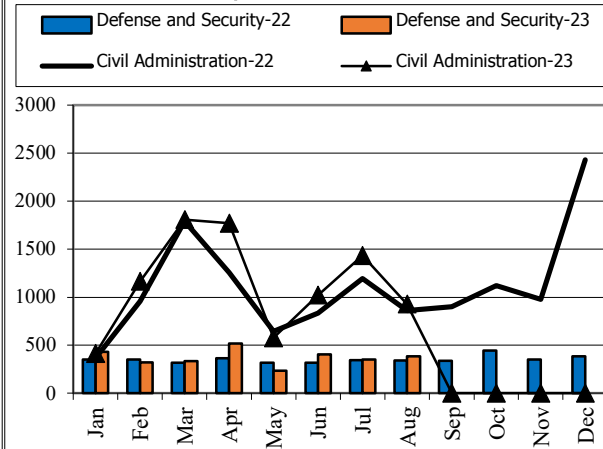
Wage and Non-wage 2022-2023



Source: MEF

Defense and Security and Civil Administrative

Expenditure 2022-2023



Multilateral and Bilateral Disbursements 2022-2023

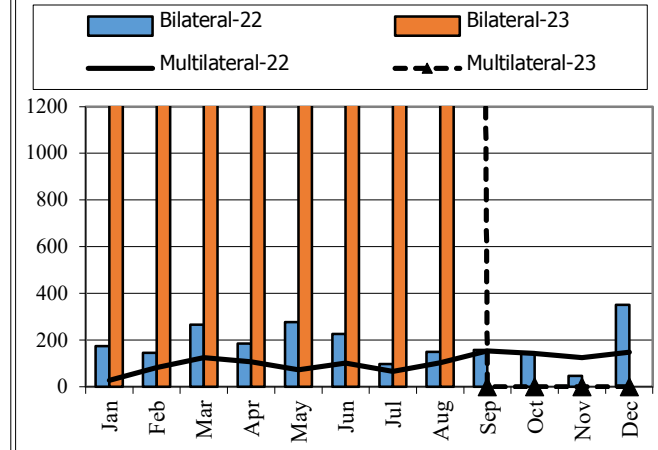


TABLE OF MINISTRY AND INSTITUTION SPENDING OF 2023															
	2023 C.B.L.	Total Act /BL2023	Total Act	Jan-23	Feb-23	Mar-23	Apr-23	May-23	Jun-23	Jul-23	Aug-23	Sep-23	Oct-23	Nov-23	Dec-23
Total Current Expenditures	20,839,425	52.34%	10,907,200	888,982	1,547,337	2,187,002	2,296,164	819,554	1,426,837	1,804,768	1,449,369				
I. General Administration	2,071,543	56.55%	1,171,455	63,400	147,545	153,841	298,347	118,112	170,128	209,878	212,889	-	-	-	-
01. Royal Palace	85,903	56.13%	48,218	3,008	7,483	8,945	6,650	6,907	5,262	9,962	8,080	-	-	-	-
02. National Assembly	171,100	70.61%	120,814	7,848	30,505	8,384	43,001	746	21,182	9,149	10,413	-	-	-	-
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	1,142	-	-	-	-
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	25,968	-	-	-	-
05.4 CDC	12,985	3.81%	495	-	-	-	-	-	495	-	-	-	-	-	-
08. Relations Assembly and Inspections	42,572	49.71%	21,164	1,690	2,339	2,952	4,903	2,119	4,505	3,188	3,112	-	-	-	-
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	8,528	-	-	-	-
10. Economy and Finance	507,637	58.21%	295,495	11,506	34,809	64,493	77,855	35,070	33,050	26,815	109,456	-	-	-	-
14. Planning	81,833	60.83%	49,777	3,872	5,288	5,788	10,223	2,016	8,375	14,513	6,773	-	-	-	-
28. Urbanization and Construction	111,731	32.46%	36,272	3,017	4,163	5,287	9,393	1,458	6,395	6,931	9,740	-	-	-	-
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	18,155	-	-	-	-
31. National Audit Authority	13,837	49.98%	6,915	720	717	907	1,473	296	1,504	1,299	899	-	-	-	-
33.1 Anti-corrupution Authority	48,442	53.41%	25,874	2,471	4,350	3,091	2,519	2,806	4,386	6,249	2,980	-	-	-	-
34. Public Function	61,786	50.29%	31,070	2,058	2,918	3,733	6,882	4,237	6,621	5,108	7,644	-	-	-	-
II. Defense and Security	5,101,874	52.07%	2,656,690	434,394	327,584	342,110	532,718	234,394	413,568	359,481	399,483	-	-	-	-
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	221,472	-	-	-	-
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	137,646	-	-	-	-
07.2 Interior-Administration	342,720	53.99%	185,048	37,979	5,562	26,365	56,693	5,222	46,541	6,687	26,175	-	-	-	-
26. Justice	188,156	39.05%	73,475	4,484	8,398	9,857	13,620	2,528	10,869	11,278	14,190	-	-	-	-
III. Social Administrative	6,930,838	52.08%	3,609,458	298,909	398,451	527,777	938,433	370,272	659,414	492,975	552,487	-	-	-	-
11. Information	83,682	55.49%	46,437	3,342	4,011	10,161	12,546	4,400	6,112	6,589	5,473	-	-	-	-
12. Public Health	1,386,887	45.07%	625,026	9,093	10,954	102,846	225,409	130,657	113,797	32,505	59,702	-	-	-	-
16. Education, Youth and Sport	3,361,826	49.84%	1,675,422	155,174	229,701	214,308	379,982	201,069	298,737	246,876	298,161	-	-	-	-
18. Culture and Fine-Arts	167,255	57.25%	95,750	4,105	7,408	23,060	13,596	4,890	30,608	12,815	22,464	-	-	-	-
19. Environment	88,605	48.03%	42,554	3,512	5,754	5,495	9,824	4,105	8,567	6,267	9,663	-	-	-	-
21. Social Affair & Veteran	1,466,286	61.86%	907,058	111,409	125,693	149,299	261,373	15,039	144,583	123,627	126,896	-	-	-	-
23. Public Worship and Religion	69,353	51.33%	35,596	2,024	3,231	4,317	7,594	2,733	7,253	9,199	7,868	-	-	-	-
24. Woman Affairs	46,243	56.65%	26,196	1,104	2,556	4,541	4,703	3,302	7,439	3,107	3,698	-	-	-	-
32. Labour and Vocational Training	260,701	59.62%	155,420	9,147	9,143	13,751	23,406	4,076	42,318	51,991	18,562	-	-	-	-
IV. Economy Administrative	1,582,070	41.80%	661,326	30,951	49,070	109,872	109,906	68,026	130,358	172,461	125,684	-	-	-	-

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	7,163	-	-	-	-
13. Industry, Mines and Energy	64,425	38.90%	25,060	1,664	2,137	5,052	5,548	2,268	4,902	4,206	6,552	-	-	-	-
15. Commerce	125,303	45.23%	56,676	3,442	4,221	8,421	9,387	8,363	12,697	10,709	12,092	-	-	-	-
17. Agriculture, Forestry and Fishery	265,768	47.51%	126,269	8,685	13,092	18,987	32,146	9,319	27,668	19,240	23,532	-	-	-	-
20. Rural Development	194,364	21.57%	41,922	2,497	3,794	5,433	6,669	3,000	12,702	9,348	9,844	-	-	-	-
22. Posts and Telecommunications	131,189	55.56%	72,893	2,011	2,676	19,932	7,818	18,692	5,167	16,863	5,145	-	-	-	-
25. Public Works and Transport	436,255	47.40%	206,786	4,690	12,141	29,800	19,158	8,451	42,350	91,669	33,509	-	-	-	-
27. Tourism	81,713	54.46%	44,502	2,143	3,896	9,835	7,740	9,538	5,678	6,139	10,442	-	-	-	-
29. Water Resources and Meteorology	175,057	21.17%	37,065	2,289	2,749	5,496	7,579	3,833	7,777	8,442	8,833	-	-	-	-
35. Industry and Handicrafts	62,001	55.71%	34,541	1,927	2,767	5,224	10,679	3,702	5,449	5,137	8,572	-	-	-	-
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	158,826	-	-	-	-
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	158,826	-	-	-	-

Report preparation Note



The Implementation of State Budget (TOFE) in August 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 19th September, 2023
- 2.The Revenue Data of the Local Government Level (Municiple/ Provincial Level) provided by GDNT and FMIS System, was updated on 19th September, 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 19th September, 2023
- 4.The Expenditure Data of the Local Government Level (Municiple/ Provincial Level) provided by GDNT and FMIS System, was updated on 19th September, 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 19th September, 2023
- 6.The Trail Balance Report of the Local Government Level (Municiple/ Provincial Level) provided by GDNT and FMIS System, was updated on 19th September, 2023
- 7.The Loan & Grant Data provided by General Department of International Cooperation and Debt Management (GDICDM), was updated on 19th September, 2023
- 8.The Multilateral & Bilateral Data downloaded from DMFAS System of GDICDM, was updated on 19th September, 2023
- 9.The Credit Bank Operations Data provided by National Bank of Cambodia (NBC), was updated on 19th September, 2023.

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

