

# State Budget Implementation in December 2018



## Brief Report

In 2018, Cambodia macroeconomic performance remained stable due to the stable exchange rate and manageable inflation rate. At the same time, budget implementation has been in steady progress in the transformation of public financial management reform through efforts to improve, enhance efficiency and effectiveness of revenue mobilization and spending performance; in particular, focusing on the prioritized targets of basic economic and social development.

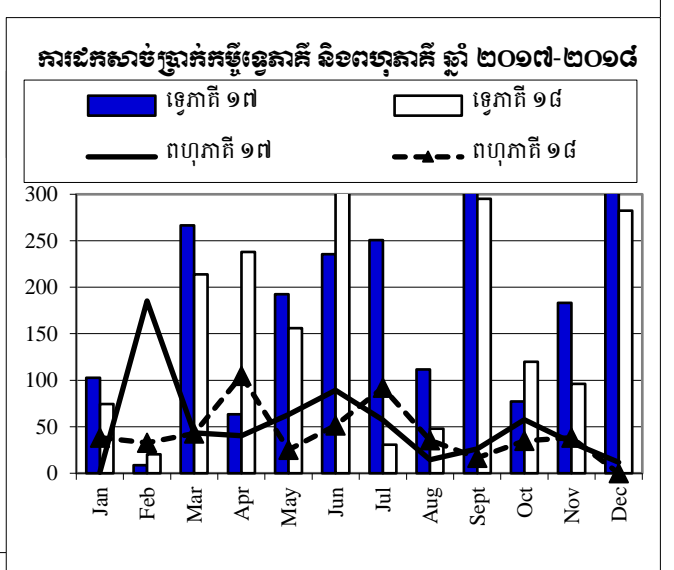
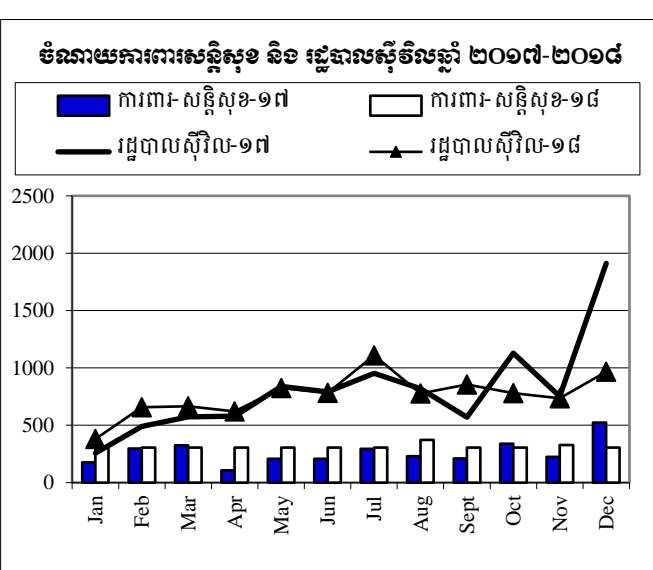
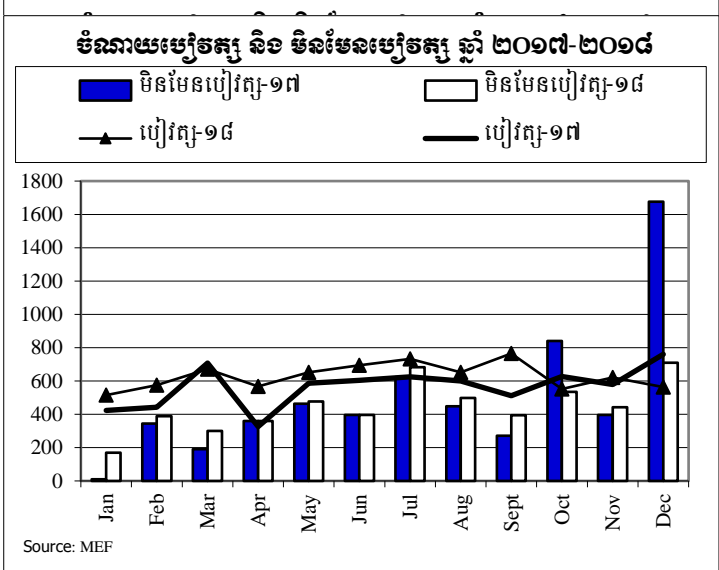
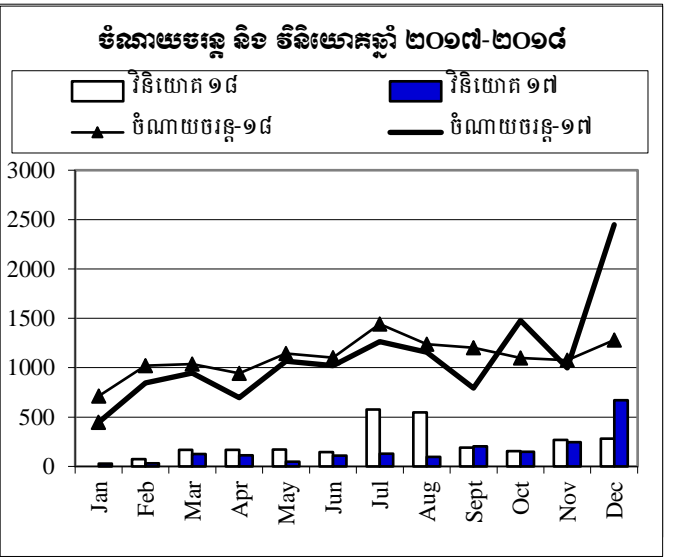
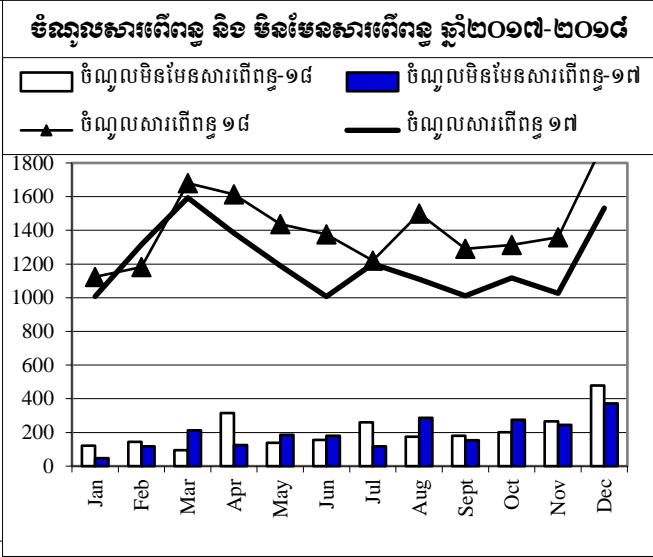
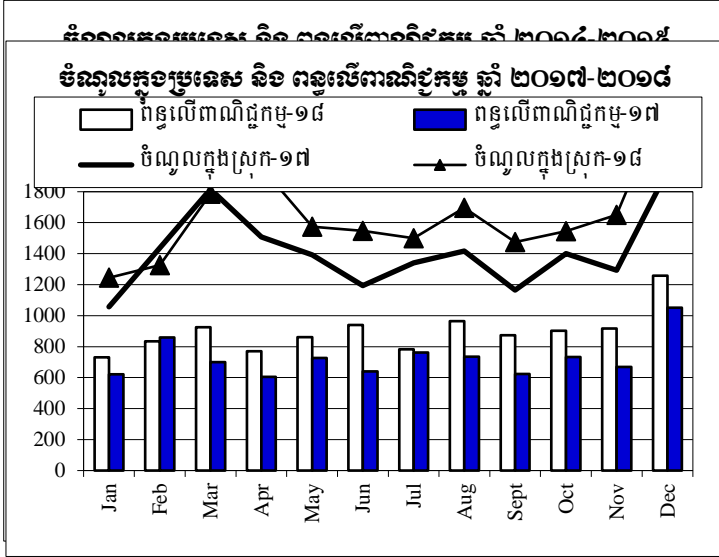
According to National Treasury preliminary data, in December 2018, Central government achieved total domestic revenue of KHR 2,437.36 billion or increased by 16.89 percent compared to the same period in 2017, of which the indirect tax revenue accounted for 51.61 percent of total revenue. For the full 12 months of 2018, the national administration implemented total revenue of KHR 19,743.13 billion, equal to 111.92 percent against the 2018 Management Law, or an increase by 15.40 percent compared to the same period of 2017. Meanwhile, indirect taxes and tax on international trade rose by 23.05 percent, and 19.91 percent, respectively, while non-tax revenue increased by 3.43 percent. In December, the administration spending was KHR 1,893.52 billion or 50.56 percent lower than in December 2017. During the 12 months of 2018, the national administration spent KHR 19,027.09 billion which is equivalent to 83.85 percent of the finance law for 2018 management, of which KHR 13,296.95 billion is equivalent to 87.38 percent of the yearly tax rate, or 0.20 percent of the same period in 2017.

Throughout the year, the current budget balance has achieved a surplus of KHR 6,252.09 billion and overall budget balance has achieved a surplus of KHR 716.03 billion. Based on this preliminary data, the results of state revenue collection have improved and increased by 15.40 percent compared with the year 2017, when the December performance expense was not fully recorded.



# ការប្រៀបធៀបការអនុវត្តវិវិកា ឆ្នាំ ២០១៧-២០១៨

ភិតជា ប៊ែនណឌ័រ



តារាងប្រតិបត្តិការហិរញ្ញវត្ថុឆ្នាំ ២០១៨ TOFE: BUDGET IMPLEMENTATION FOR 2018

គិតជា មីលានដុល្លារ

	ច្បាប់ថវិកា ឆ្នាំ ២០១៨	ការអនុវត្ត /ច្បាប់	សរុប ការអនុវត្ត	មករា ១៨	កុម្ភៈ ១៨	មិថុនា ១៨	មេសា ១៨	ឧសភា ១៨	មិថុនា ១៨	កក្កដា ១៨	សីហា ១៨	កញ្ញា ១៨	តុលា ១៨	វិច្ឆិកា ១៨	ធ្នូ ១៨
<b>I. DOMESTIC REVENUE</b>	<b>17,640.20</b>	<b>111.92%</b>	<b>19,743.13</b>	<b>1,244.53</b>	<b>1,326.40</b>	<b>1,786.71</b>	<b>1,957.82</b>	<b>1,574.75</b>	<b>1,548.05</b>	<b>1,499.26</b>	<b>1,696.70</b>	<b>1,474.29</b>	<b>1,545.75</b>	<b>1,651.52</b>	<b>2,437.36</b>
<b>I.CURRENT REVENUE</b>	<b>17,460.01</b>	<b>111.96%</b>	<b>19,549.04</b>	<b>1,244.53</b>	<b>1,326.40</b>	<b>1,773.83</b>	<b>1,928.98</b>	<b>1,574.75</b>	<b>1,531.45</b>	<b>1,480.86</b>	<b>1,673.93</b>	<b>1,470.79</b>	<b>1,514.22</b>	<b>1,624.16</b>	<b>2,405.13</b>
<b>a. TAX REVENUE</b>	<b>15,075.56</b>	<b>112.89%</b>	<b>17,019.16</b>	<b>1,123.85</b>	<b>1,181.52</b>	<b>1,679.55</b>	<b>1,613.44</b>	<b>1,436.83</b>	<b>1,375.11</b>	<b>1,220.88</b>	<b>1,499.00</b>	<b>1,290.28</b>	<b>1,313.41</b>	<b>1,358.66</b>	<b>1,926.62</b>
<b>Domestic tax revenue</b>	<b>12,934.06</b>	<b>113.25%</b>	<b>14,648.31</b>	<b>966.15</b>	<b>1,010.41</b>	<b>1,493.22</b>	<b>1,438.20</b>	<b>1,225.28</b>	<b>1,186.89</b>	<b>1,048.19</b>	<b>1,251.41</b>	<b>1,125.33</b>	<b>1,112.17</b>	<b>1,141.82</b>	<b>1,649.25</b>
Direct Tax (income tax, profits tax)	3,899.30	99.68%	3,886.94	234.78	176.19	567.84	667.47	364.82	247.27	264.64	287.28	251.82	208.74	224.93	391.17
Indirect Tax	9,034.76	119.11%	10,761.36	731.36	834.22	925.38	770.72	860.46	939.62	783.55	964.13	873.51	903.43	916.89	1,258.08
o.w/ - Excise Tax on specific goods	729.00	106.78%	778.39	80.18	110.98	68.14	50.16	45.16	70.14	50.16	75.13	70.13	70.05	53.12	35.05
o.w/ -Special Excise Tax(petroleum,others)	3,165.00	129.66%	4,103.74	268.80	316.53	358.74	311.75	353.24	324.87	284.18	382.50	278.00	357.20	397.81	470.12
o.w/ - Excise Tax on specific services	80.00	94.30%	75.44	5.65	5.45	8.56	4.62	4.62	7.64	2.63	6.61	5.57	5.72	6.63	11.73
Other tax revenues	98.50	154.05%	151.74	4.06	11.74	8.84	9.72	8.25	10.08	12.07	21.00	13.49	14.63	9.89	27.97
<b>Taxes on international trade</b>	<b>2,141.50</b>	<b>110.71%</b>	<b>2,370.85</b>	<b>157.71</b>	<b>171.12</b>	<b>186.33</b>	<b>175.24</b>	<b>211.55</b>	<b>188.22</b>	<b>172.69</b>	<b>247.60</b>	<b>164.95</b>	<b>201.24</b>	<b>216.84</b>	<b>277.36</b>
Taxes and duties on imports	2,095.70	110.64%	2,318.69	150.22	167.29	182.93	172.82	207.79	185.13	168.61	242.99	161.10	197.38	211.50	270.93
o.w/ -Customs duties on imports	1,450.00	109.97%	1,594.59	121.01	110.13	124.76	109.90	144.52	127.99	131.68	146.90	118.79	143.67	148.01	167.23
-Customs duties on petroleum products	220.00	111.47%	245.24	8.94	16.01	18.56	22.68	24.68	18.23	15.50	29.25	15.36	18.39	19.76	37.87
-Additional tax on oil product - Road maintenance	320.00	108.75%	348.01	11.22	31.48	29.56	31.77	27.66	26.17	9.77	52.38	15.93	24.74	32.88	54.44
-Import tax for materials used for medical production	2.20	100.00%	2.20	-	-	0.88	-	-	1.31	-	-	0.01	-	-	0.00
Taxes and duties on exports	45.80	113.90%	52.17	7.49	3.83	3.40	2.42	3.76	3.09	4.08	4.61	3.85	3.86	5.34	6.43
o.w/-Tax on rubber exports	10.00	86.20%	8.62	3.30	1.45	0.84	0.42	0.32	0.36	0.23	0.14	0.23	0.10	0.39	0.85
-Tax on export of agricultural products	33.00	99.83%	32.94	3.47	1.85	1.74	1.02	2.14	1.96	2.32	3.67	3.19	3.57	3.69	4.31
o.w/-Tax on export of agricultural products	2.30	430.77%	9.91	0.69	0.49	0.64	0.93	1.25	0.68	1.47	0.75	0.40	0.14	1.22	1.25
<b>b. NON TAX REVENUE</b>	<b>2,384.44</b>	<b>106.10%</b>	<b>2,529.88</b>	<b>120.68</b>	<b>144.88</b>	<b>94.28</b>	<b>315.54</b>	<b>137.91</b>	<b>156.34</b>	<b>259.99</b>	<b>174.93</b>	<b>180.50</b>	<b>200.81</b>	<b>265.50</b>	<b>478.52</b>
<b>State Property Revenue</b>	<b>104.52</b>	<b>191.61%</b>	<b>200.26</b>	<b>3.73</b>	<b>2.35</b>	<b>1.64</b>	<b>124.88</b>	<b>6.88</b>	<b>1.76</b>	<b>3.89</b>	<b>7.03</b>	<b>1.67</b>	<b>3.44</b>	<b>21.52</b>	<b>21.46</b>
Concession and rental land	85.07	110.69%	94.16	3.72747	2.35	1.64	27.84	6.88	1.76	3.89	7.03	0.67	3.44	17.96	16.96
Public Enterprises Income	19.45	545.49%	106.10	-	-	-	97.04	-	-	-	-	1.00	-	3.56	4.50
<b>Income from Sales, Rental of Properties and Services</b>	<b>2,036.61</b>	<b>101.92%</b>	<b>2,075.63</b>	<b>116.6278</b>	<b>142.23</b>	<b>82.16</b>	<b>161.53</b>	<b>127.49</b>	<b>99.83</b>	<b>221.20</b>	<b>153.04</b>	<b>153.60</b>	<b>180.64</b>	<b>198.67</b>	<b>438.62</b>
Income of administrative public enterprises - operational services (for profit)	804.02	92.46%	743.44	51.62	82.11	5.37	54.85	56.36	48.84	73.41	81.80	46.68	41.39	111.97	89.03
Sales of Property of Public Administration	88.05	124.87%	109.95	3.57	7.16	7.76	8.33	14.36	13.92	11.62	7.33	7.29	7.88	5.04	15.69
Administrative fees	782.10	109.94%	859.84	59.06	44.16	55.09	70.16	30.76	7.59	118.83	39.16	33.07	109.62	62.98	229.36

តារាងប្រតិបត្តិការហិរញ្ញវត្ថុឆ្នាំ ២០១៨ TOFE: BUDGET IMPLEMENTATION FOR 2018

គិតជា មីលានដុល្លារ

	ច្បាប់ថវិកា ឆ្នាំ ២០១៨	ការអនុវត្ត /ច្បាប់	សរុប ការអនុវត្ត	មករា ១៨	កុម្ភៈ ១៨	មិនា ១៨	មេសា ១៨	ឧសភា ១៨	មិថុនា ១៨	កក្កដា ១៨	សីហា ១៨	កញ្ញា ១៨	តុលា ១៨	វិច្ឆិកា ១៨	ធ្នូ ១៨
Sales of Services	65.93	120.85%	79.67	1.29	1.60	2.57	2.99	3.33	4.85	12.79	5.37	12.50	10.07	4.93	17.38
	268.33	96.84%	259.84	0.18	6.79	11.07	24.32	21.15	23.70	4.22	18.59	53.60	10.77	9.00	76.45
Other Rental of immovable properties	28.18	81.23%	22.89	0.91	0.40	0.31	0.88	1.53	0.93	0.32	0.78	0.46	0.92	4.75	10.71
<b>Other non tax</b>	<b>243.32</b>	<b>104.38%</b>	<b>253.99</b>	<b>0.32</b>	<b>0.29</b>	<b>10.48</b>	<b>29.13</b>	<b>3.55</b>	<b>54.76</b>	<b>34.90</b>	<b>14.85</b>	<b>25.24</b>	<b>16.73</b>	<b>45.31</b>	<b>18.43</b>
o.w/ Other exceptional revenues	-	...	8.98	-	-	-	-	-	0.02	0.19	0.36	1.25	1.34	3.35	2.47
<b>2. CAPITAL REVENUE</b>	<b>180.19</b>	<b>107.71%</b>	<b>194.09</b>	<b>-</b>	<b>-</b>	<b>12.88</b>	<b>28.83</b>	<b>-</b>	<b>16.59</b>	<b>18.40</b>	<b>22.77</b>	<b>3.51</b>	<b>31.53</b>	<b>27.35</b>	<b>32.22</b>
Other financial assets	180.19	107.71%	194.09	-	-	12.88	28.83	-	16.59	18.40	22.77	3.51	31.53	27.35	32.22
<b>II. BUDGET EXPENDITURE</b>	<b>22,690.91</b>	<b>83.85%</b>	<b>19,027.09</b>	<b>873.56</b>	<b>1,197.42</b>	<b>1,512.20</b>	<b>1,503.44</b>	<b>1,546.00</b>	<b>1,656.76</b>	<b>2,189.81</b>	<b>1,917.65</b>	<b>1,753.94</b>	<b>1,455.22</b>	<b>1,527.56</b>	<b>1,893.52</b>
<b>1. CURRENT EXPENDITURE</b>	<b>15,218.17</b>	<b>87.38%</b>	<b>13,296.95</b>	<b>711.67</b>	<b>1,021.04</b>	<b>1,037.55</b>	<b>943.16</b>	<b>1,143.58</b>	<b>1,101.71</b>	<b>1,442.14</b>	<b>1,237.84</b>	<b>1,203.15</b>	<b>1,097.31</b>	<b>1,076.32</b>	<b>1,281.48</b>
<b>a. Wages</b>	<b>7,914.92</b>	<b>95.50%</b>	<b>7,558.39</b>	<b>515.03</b>	<b>574.88</b>	<b>670.36</b>	<b>566.57</b>	<b>650.99</b>	<b>693.53</b>	<b>732.43</b>	<b>651.30</b>	<b>765.04</b>	<b>552.10</b>	<b>621.81</b>	<b>564.35</b>
Personnel charges-civil administrative	6,875.20	61.61%	4,235.52	233.43	335.75	448.77	306.28	397.44	427.49	431.33	298.29	460.00	271.60	341.30	283.84
o.w/ Diplomatic salary	6.40	60.95%	3.90	-	1.18	-	-	0.92	0.04	-	0.76	-	-	1.00	-
Personnel charges-national defence and security	1,039.73	319.59%	3,322.87	281.60	239.13	221.59	260.29	253.56	266.04	301.10	353.01	305.04	280.50	280.50	280.50
<b>b. Non wage</b>	<b>7,303.24</b>	<b>78.58%</b>	<b>5,738.56</b>	<b>196.64</b>	<b>446.16</b>	<b>367.20</b>	<b>376.59</b>	<b>492.59</b>	<b>408.18</b>	<b>709.71</b>	<b>586.54</b>	<b>438.11</b>	<b>545.21</b>	<b>454.51</b>	<b>717.14</b>
<b>-Purchases</b>	<b>1,549.76</b>	<b>77.07%</b>	<b>1,194.44</b>	<b>137.90</b>	<b>13.59</b>	<b>23.97</b>	<b>60.84</b>	<b>156.94</b>	<b>92.32</b>	<b>164.44</b>	<b>186.41</b>	<b>74.75</b>	<b>70.63</b>	<b>108.17</b>	<b>104.49</b>
Maintenance supplies	266.84	58.49%	156.08	1.70	0.60	3.28	6.30	7.27	11.13	8.99	76.37	9.46	6.28	7.70	16.99
Administration supplies	257.35	68.56%	176.43	0.96	0.41	4.89	6.11	12.11	29.87	26.80	34.44	13.37	10.13	13.25	24.09
Food and agricultural products	145.89	93.41%	136.27	13.00	10.51	3.17	25.69	11.48	3.82	26.56	6.73	6.10	27.16	1.22	0.84
Clothing and decoration	161.59	91.27%	147.48	8.24	0.05	1.02	2.96	3.25	1.55	8.05	33.86	5.01	0.39	54.34	28.77
Small tools, material, furniture and equip.	393.50	79.58%	313.14	113.99	0.70	2.92	15.16	19.56	15.18	52.07	17.20	24.88	12.98	21.27	17.23
Energy and water	159.91	64.78%	103.60	-	1.32	8.35	4.02	11.91	11.23	8.74	15.36	14.71	9.77	9.27	8.92
Health supplies and equipment	162.02	98.48%	159.55	-	-	0.20	0.60	91.37	19.13	33.23	2.20	1.11	3.71	1.12	6.89
Other supplies	2.66	71.44%	1.90	-	-	0.13	-	-	0.42	-	0.25	0.11	0.21	-	0.76
<b>-Services</b>	<b>1,743.13</b>	<b>70.12%</b>	<b>1,222.28</b>	<b>21.88</b>	<b>27.85</b>	<b>43.61</b>	<b>78.13</b>	<b>69.58</b>	<b>83.21</b>	<b>162.03</b>	<b>148.03</b>	<b>139.07</b>	<b>148.15</b>	<b>122.66</b>	<b>178.08</b>
o.w/ -Rentals and charges (furniture)	23.36	84.71%	19.79	0.06	0.05	9.11	1.22	2.29	0.20	0.93	2.18	0.31	0.68	0.29	2.47
-Maintenance and repairs	832.39	66.71%	555.31	3.29	11.38	5.38	17.63	26.32	28.36	53.94	64.21	66.90	100.11	72.14	105.65
<b>-Financial charges</b>	<b>387.48</b>	<b>99.43%</b>	<b>385.26</b>	<b>26.40</b>	<b>57.81</b>	<b>67.07</b>	<b>16.49</b>	<b>14.67</b>	<b>12.46</b>	<b>27.53</b>	<b>88.48</b>	<b>42.88</b>	<b>10.46</b>	<b>12.87</b>	<b>8.15</b>
o.w/ -Interests on domestic debt	-	...	0.34	-	-	-	-	0.17	-	-	-	-	-	0.17	-

តារាងប្រតិបត្តិការហិរញ្ញវត្ថុឆ្នាំ ២០១៨ TOFE: BUDGET IMPLEMENTATION FOR 2018

គិតជា មីលានដុល្លារ

	ច្បាប់ថវិកា ឆ្នាំ ២០១៨	ការអនុវត្ត /ច្បាប់	សរុប ការអនុវត្ត	មករា ១៨	កុម្មៈ ១៨	មិធា ១៨	មេសា ១៨	ឧសភា ១៨	មិថុនា ១៨	កក្កដា ១៨	សីហា ១៨	កញ្ញា ១៨	តុលា ១៨	វិច្ឆិកា ១៨	ធ្នូ ១៨
-Interests on external debt	387.48	87.81%	340.26	26.40	57.74	57.70	11.76	13.79	3.08	27.10	83.79	37.64	10.46	8.02	2.78
<b>-Social Benefit</b>	<b>996.30</b>	<b>82.33%</b>	<b>820.21</b>	<b>9.47</b>	<b>19.49</b>	<b>74.18</b>	<b>27.92</b>	<b>178.58</b>	<b>105.49</b>	<b>119.34</b>	<b>39.65</b>	<b>43.92</b>	<b>37.98</b>	<b>103.67</b>	<b>60.52</b>
o.w/- Social Security Benefits	0.00	0.00%	-	-	-	-	-	-	-	-	-	-	-	-	-
-Social Assistance to citizens	808.77	86.82%	702.19	7.08	16.06	55.41	20.67	172.10	94.42	109.25	30.65	35.03	27.79	82.73	51.01
-Social Assistance to social and cultural entities	131.68	75.84%	99.87	2.39	3.39	18.52	7.12	6.13	8.83	9.22	8.87	7.77	5.99	14.86	6.79
-Other social benefits	8.85	99.99%	8.85	-	-	-	-	-	2.21	-	-	-	2.21	4.42	-
<b>-Grants</b>	<b>1,473.70</b>	<b>114.35%</b>	<b>1,685.16</b>	<b>0.99</b>	<b>298.15</b>	<b>67.59</b>	<b>192.28</b>	<b>72.44</b>	<b>44.37</b>	<b>224.73</b>	<b>121.46</b>	<b>48.08</b>	<b>258.45</b>	<b>103.95</b>	<b>252.66</b>
<b>-Other non wage</b>	<b>1,152.88</b>	<b>37.40%</b>	<b>431.20</b>	<b>-</b>	<b>29.27</b>	<b>90.77</b>	<b>0.93</b>	<b>0.37</b>	<b>70.33</b>	<b>11.65</b>	<b>2.51</b>	<b>89.41</b>	<b>19.54</b>	<b>3.19</b>	<b>113.24</b>
o.w/ -Unanticipated Expense(Reserve)	676.50	0.00%	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>2. CAPITAL</b>	<b>7,472.74</b>	<b>76.68%</b>	<b>5,730.14</b>	<b>161.90</b>	<b>176.38</b>	<b>474.65</b>	<b>560.28</b>	<b>402.42</b>	<b>555.05</b>	<b>747.67</b>	<b>679.81</b>	<b>550.79</b>	<b>357.91</b>	<b>451.25</b>	<b>612.04</b>
<b>Domestic Financing</b>	<b>2,925.80</b>	<b>93.71%</b>	<b>2,741.66</b>	<b>-</b>	<b>73.81</b>	<b>168.53</b>	<b>168.05</b>	<b>171.84</b>	<b>144.41</b>	<b>575.89</b>	<b>547.12</b>	<b>189.89</b>	<b>154.17</b>	<b>267.55</b>	<b>280.40</b>
Tangible fixed assets and land	2,925.80	93.53%	2,736.38	-	73.81	168.53	168.05	171.84	144.41	575.89	546.90	189.89	154.17	262.50	280.40
Investments	-	...	5.28	-	-	-	-	-	-	-	0.22	-	-	5.06	-
<b>External assistance (Project)</b>	<b>4,546.94</b>	<b>65.73%</b>	<b>2,988.49</b>	<b>161.90</b>	<b>102.58</b>	<b>306.12</b>	<b>392.22</b>	<b>230.58</b>	<b>410.64</b>	<b>171.79</b>	<b>132.69</b>	<b>360.90</b>	<b>203.74</b>	<b>183.69</b>	<b>331.63</b>
<b>CURRENT DEF/SURPL.comt (I.1-II.1)</b>	<b>2,241.84</b>	<b>278.88%</b>	<b>6,252.09</b>	<b>532.86</b>	<b>305.36</b>	<b>736.28</b>	<b>985.82</b>	<b>431.17</b>	<b>429.75</b>	<b>38.73</b>	<b>436.09</b>	<b>267.64</b>	<b>417</b>	<b>547.85</b>	<b>1,123.65</b>
<b>CURRENT DEF/SURPL.cash(comt.+3)</b>	<b>2,241.84</b>	<b>278.88%</b>	<b>6,252.09</b>	<b>532.86</b>	<b>305.36</b>	<b>736.28</b>	<b>985.82</b>	<b>431.17</b>	<b>429.75</b>	<b>38.73</b>	<b>436.09</b>	<b>267.64</b>	<b>416.90</b>	<b>547.85</b>	<b>1,123.65</b>
<b>III. FINANCING</b>	<b>5,050.71</b>	<b>-14.18%</b>	<b>(716.03)</b>	<b>(370.97)</b>	<b>(128.97)</b>	<b>(274.51)</b>	<b>(454.38)</b>	<b>(28.74)</b>	<b>108.72</b>	<b>690.55</b>	<b>220.94</b>	<b>279.65</b>	<b>(90.52)</b>	<b>(123.96)</b>	<b>(543.83)</b>
<b>1. FOREIGN FINANCING</b>	<b>4,059.55</b>	<b>61.94%</b>	<b>2,514.52</b>	<b>155.27</b>	<b>37.66</b>	<b>209.62</b>	<b>320.94</b>	<b>323.43</b>	<b>420.06</b>	<b>48.06</b>	<b>82.46</b>	<b>282.56</b>	<b>154.13</b>	<b>155.57</b>	<b>324.74</b>
<b>a. Budget support</b>	<b>250.00</b>	<b>84.96%</b>	<b>212.41</b>	<b>13.27</b>	<b>-</b>	<b>8.97</b>	<b>22.87</b>	<b>101.50</b>	<b>14.13</b>	<b>-</b>	<b>-</b>	<b>51.67</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>-Grants-budget support</b>	<b>125.00</b>	<b>134.03%</b>	<b>167.53</b>	<b>-</b>	<b>-</b>	<b>8.97</b>	<b>22.87</b>	<b>101.50</b>	<b>0.97</b>	<b>-</b>	<b>-</b>	<b>33.23</b>	<b>-</b>	<b>-</b>	<b>-</b>
Capital Support	125.00	134.03%	167.53	-	-	8.97	22.87	101.50	0.97	-	-	33.23	-	-	-
Bilateral grant for investment expense	125.00	134.03%	167.53	-	-	8.97	22.87	101.50	0.97	-	-	33.23	-	-	-
<b>-Debt and related liabilities-budget support</b>	<b>125.00</b>	<b>35.90%</b>	<b>44.88</b>	<b>13.27</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>13.16</b>	<b>-</b>	<b>-</b>	<b>18.45</b>	<b>-</b>	<b>-</b>	<b>-</b>
Foreign borrowing	125.00	35.90%	44.88	13.27	-	-	-	-	13.16	-	-	18.45	-	-	-
Foreign borrowings from multilateral agencies	125.00	35.90%	44.88	13.27	-	-	-	-	13.16	-	-	18.45	-	-	-
<b>b. Project aid</b>	<b>4,546.94</b>	<b>65.12%</b>	<b>2,960.85</b>	<b>155.85</b>	<b>86.45</b>	<b>314.91</b>	<b>351.05</b>	<b>256.83</b>	<b>416.36</b>	<b>148.84</b>	<b>128.39</b>	<b>376.13</b>	<b>201.32</b>	<b>189.09</b>	<b>335.63</b>
<b>Spent</b>	<b>4,546.94</b>	<b>65.73%</b>	<b>2,988.49</b>	<b>161.90</b>	<b>102.58</b>	<b>306.12</b>	<b>392.22</b>	<b>230.58</b>	<b>410.64</b>	<b>171.79</b>	<b>132.69</b>	<b>360.90</b>	<b>203.74</b>	<b>183.69</b>	<b>331.63</b>
<b>-Grants</b>	<b>591.10</b>	<b>100.00%</b>	<b>591.10</b>	<b>49.26</b>	<b>49.26</b>	<b>49.26</b>	<b>49.26</b>	<b>49.26</b>	<b>49.26</b>	<b>49.26</b>	<b>49.26</b>	<b>49.26</b>	<b>49.26</b>	<b>49.26</b>	<b>49.26</b>

**តារាងប្រតិបត្តិការហិរញ្ញវត្ថុឆ្នាំ ២០១៨ TOFE: BUDGET IMPLEMENTATION FOR 2018**

គិតជា មីលានដុល្លារ

	ច្បាប់ថវិកា ឆ្នាំ ២០១៨	ការអនុវត្ត /ច្បាប់	សរុប ការអនុវត្ត	មករា ១៨	កុម្ភៈ ១៨	មិថុនា ១៨	មេសា ១៨	ឧសភា ១៨	មិថុនា ១៨	កក្កដា ១៨	សីហា ១៨	កញ្ញា ១៨	តុលា ១៨	វិច្ឆិកា ១៨	ធ្នូ ១៨
Bilateral grant for investment expense	591.10	100.00%	591.10	49.26	49.26	49.26	49.26	49.26	49.26	49.26	49.26	49.26	49.26	49.26	49.26
<b>-Debt and related liabilities</b>	<b>3,955.84</b>	<b>60.60%</b>	<b>2,397.38</b>	<b>112.64</b>	<b>53.32</b>	<b>256.86</b>	<b>342.97</b>	<b>181.32</b>	<b>361.38</b>	<b>122.53</b>	<b>83.43</b>	<b>311.64</b>	<b>154.48</b>	<b>134.44</b>	<b>282.38</b>
Foreign borrowing	3,955.84	60.60%	2,397.38	112.64	53.32	256.86	342.97	181.32	361.38	122.53	83.43	311.64	154.48	134.44	282.38
Foreign borrowings from multilateral agencies	3,955.84	12.95%	512.44	38.31	32.86	42.89	104.86	25.17	51.22	91.87	35.51	16.68	34.73	38.34	-
Foreign borrowings from bilateral agencies	-	...	1,884.95	74.33	20.46	213.98	238.10	156.15	310.16	30.66	47.92	294.96	119.75	96.10	282.38
<b>2. DOMESTIC FINANCING</b>	<b>-</b>	<b>...</b>	<b>222.61</b>	<b>(55.53)</b>	<b>64.90</b>	<b>92.32</b>	<b>35.51</b>	<b>(0.44)</b>	<b>55.45</b>	<b>(38.08)</b>	<b>24.33</b>	<b>(22.57)</b>	<b>61.03</b>	<b>7.92</b>	<b>(2.24)</b>
<b>e. \$Acc.-gap between NBC &amp;MEF</b>		<b>...</b>	<b>3,342.93</b>	<b>(355.85)</b>	<b>191.31</b>	<b>1,116.08</b>	<b>265.40</b>	<b>300.57</b>	<b>14.83</b>	<b>490.61</b>	<b>-</b>	<b>-</b>	<b>556.47</b>	<b>474.85</b>	<b>288.65</b>
Error		...	0.00	0.00	(0.00)	(0.00)	(0.00)	0.00	(0.00)	0.00	0.00	0.00	(0.00)	(0.00)	(0.00)
Provincial revenue	<b>1,673.64</b>	<b>158.40%</b>	<b>2,651.08</b>	<b>68.72</b>	<b>366.05</b>	<b>105.77</b>	<b>223.51</b>	<b>123.31</b>	<b>154.14</b>	<b>314.85</b>	<b>194.80</b>	<b>188.58</b>	<b>225.22</b>	<b>331.65</b>	<b>354.50</b>
o.w. provincial tax revenue	910.44	162.80%	1,482.22	60.55	91.39	77.85	103.92	72.64	104.09	116.44	158.22	158.22	129.47	238.42	171.02
o.w. prov. non-tax revenue	23.60	272.87%	64.38	4.19	4.48	4.09	8.65	4.31	2.89	15.61	3.27	2.11	3.05	7.05	4.70
o.w. prov. Transfer from central	739.60	149.33%	1,104.47	3.98	270.18	23.84	110.95	46.37	47.16	182.81	33.31	28.25	92.70	86.18	178.77
Provincial expenditure	<b>2,459.87</b>	<b>79.14%</b>	<b>1,946.71</b>	<b>15.67</b>	<b>77.10</b>	<b>121.30</b>	<b>64.56</b>	<b>91.46</b>	<b>154.77</b>	<b>166.98</b>	<b>86.65</b>	<b>195.27</b>	<b>143.94</b>	<b>189.76</b>	<b>639.26</b>
o.w. wage and salary	2,171.51	12.22%	265.34	7.23	13.72	18.15	15.98	17.45	18.02	21.36	24.35	20.16	26.03	35.65	47.25
o.w. non-wage	122.96	981.32%	1,206.59	8.08	37.87	74.34	32.90	61.67	94.10	115.60	39.22	110.48	103.71	118.38	410.23
	165.40	287.04%	474.78	0.36	25.50	28.81	15.68	12.34	42.65	30.02	23.07	64.63	14.20	35.72	181.78
Provincial Balance		...	704.37	53.05	288.95	(15.53)	158.95	31.85	(0.63)	147.87	108.15	(6.69)	81.28	141.89	(284.77)
Contribution from casino and Lottery	188.44	90.66%	170.85	-	6.53	10.68	11.91	11.68	19.38	-	0.51	43.01	0.29	0.28	66.57

ថ្ងៃពុធ ១០រោច ខែបុស្ស ឆ្នាំសិរីទិស្ស ព.ស. ២៥៦២  
រាជធានីភ្នំពេញ ថ្ងៃទី៣០ ខែមករា ឆ្នាំ២០១៩

ថ្ងៃពុធ ១០រោច ខែបុស្ស ឆ្នាំសិរីទិស្ស ព.ស. ២៥៦២  
រាជធានីភ្នំពេញ ថ្ងៃទី៣០ ខែមករា ឆ្នាំ២០១៩

**អគ្គនាយករង**

**ប្រធាននាយកដ្ឋាន**

**ប្រធានការិយាល័យ**

**អគ្គនាយកដ្ឋានគោលនយោបាយ**

**នាយកដ្ឋានស្ថិតិ និងវិភាគសេដ្ឋកិច្ច**

**ស្ថិតិហិរញ្ញវត្ថុសាធារណៈ**

**ចំណាយចំណុះក្រសួង ឆ្នាំ ២០១៨/ CURRENT BUDGET EXPENDITURE BY MINISTRY 2018**

គិតជាលានរៀល

	ច្បាប់ថវិកា ឆ្នាំ ២០១៨	ការអនុវត្ត /ច្បាប់	មករា ខែ	កុម្ភៈ ខែ	មីនា ខែ	មេសា ខែ	ឧសភា ខែ	មិថុនា ខែ	កក្កដា ខែ	សីហា ខែ	កញ្ញា ខែ	តុលា ខែ	វិច្ឆិកា ខែ	ធ្នូ ខែ	
<b>Total Current Expenditures</b>	<b>15,218,166</b>	<b>100.3%</b>	<b>15,257,511</b>	<b>1,281,484</b>	<b>1,281,484</b>	<b>1,281,484</b>	<b>1,281,484</b>	<b>1,281,484</b>	<b>1,281,484</b>	<b>1,281,484</b>	<b>1,366,349</b>	<b>1,281,484</b>	<b>1,281,484</b>	<b>1,076,318</b>	<b>1,281,484</b>
<b>I. General Administration</b>	<b>2,426,886</b>	<b>210.5%</b>	<b>5,108,405</b>	<b>444,078</b>	<b>444,078</b>	<b>444,078</b>	<b>444,078</b>	<b>444,078</b>	<b>444,078</b>	<b>444,078</b>	<b>444,078</b>	<b>444,078</b>	<b>444,078</b>	<b>223,542</b>	<b>444,078</b>
01. Royal Palace	94,699	132.5%	125,464	10,455	10,455	10,455	10,455	10,455	10,455	10,455	10,455	10,455	10,455	10,455	10,455
02. National Assembly	180,888	0.0%	-	-	-	-	-	-	-	-	-	-	-	-	-
03. Senate	73,617	23.3%	17,172	1,431	1,431	1,431	1,431	1,431	1,431	1,431	1,431	1,431	1,431	1,431	1,431
04. Constitutional Council	11,695	0.9%	106	9	9	9	9	9	9	9	9	9	9	9	9
05.1 Council of Minister	409,132	88.6%	362,506	30,209	30,209	30,209	30,209	30,209	30,209	30,209	30,209	30,209	30,209	30,209	30,209
05.4 CDC	15,040	51.7%	7,772	648	648	648	648	648	648	648	648	648	648	648	648
07.2 Interior-Administration	163,582	76.7%	125,448	10,454	10,454	10,454	10,454	10,454	10,454	10,454	10,454	10,454	10,454	10,454	10,454
08. Relations Assembly and Inspections	38,956	79.8%	31,081	2,590	2,590	2,590	2,590	2,590	2,590	2,590	2,590	2,590	2,590	2,590	2,590
09. Foreign Affairs and Int'l Cooperation	123,854	55.4%	68,672	5,723	5,723	5,723	5,723	5,723	5,723	5,723	5,723	5,723	5,723	5,723	5,723
10. Economy and Finance	772,540	550.9%	4,256,067	354,672	354,672	354,672	354,672	354,672	354,672	354,672	354,672	354,672	354,672	354,672	354,672
14. Planning	79,886	55.6%	44,402	3,700	3,700	3,700	3,700	3,700	3,700	3,700	3,700	3,700	3,700	3,700	3,700
28. Urbanization and Construction	150,103	92.5%	138,803	11,567	11,567	11,567	11,567	11,567	11,567	11,567	11,567	11,567	11,567	11,567	11,567
30. National Election Committee	208,524	33.2%	69,214.90	5,768	5,768	5,768	5,768	5,768	5,768	5,768	5,768	5,768	5,768	5,768	5,768
31. National Audit Authority	13,810	65.5%	9,052	754	754	754	754	754	754	754	754	754	754	754	754
33.1 Anti-corrupption Authority	42,600	71.7%	30,564	2,547	2,547	2,547	2,547	2,547	2,547	2,547	2,547	2,547	2,547	2,547	2,547
34. Public Function	47,961	88.9%	42,617	3,551	3,551	3,551	3,551	3,551	3,551	3,551	3,551	3,551	3,551	3,551	3,551
<b>II. Defense and Security</b>	<b>3,730,794</b>	<b>100.6%</b>	<b>3,752,382</b>	<b>305,409</b>	<b>305,409</b>	<b>305,409</b>	<b>305,409</b>	<b>305,409</b>	<b>305,409</b>	<b>305,409</b>	<b>371,587</b>	<b>305,409</b>	<b>305,409</b>	<b>326,703</b>	<b>305,409</b>
06. National Defense	2,198,378	109.5%	2,406,524	200,544	200,544	200,544	200,544	200,544	200,544	200,544	200,544	200,544	200,544	200,544	200,544
07.1 Interior - Public Security	1,394,095	78.0%	1,087,888	90,657	90,657	90,657	90,657	90,657	90,657	90,657	90,657	90,657	90,657	90,657	90,657
26. Justice	138,321	123.3%	170,499	14,208	14,208	14,208	14,208	14,208	14,208	14,208	14,208	14,208	14,208	14,208	14,208
<b>III. Social Administrative</b>	<b>5,658,959</b>	<b>79.8%</b>	<b>4,518,034</b>	<b>369,775</b>	<b>369,775</b>	<b>369,775</b>	<b>369,775</b>	<b>369,775</b>	<b>369,775</b>	<b>369,775</b>	<b>424,794</b>	<b>369,775</b>	<b>369,775</b>	<b>395,493</b>	<b>369,775</b>
11. Information	78,294	61.0%	47,721	3,977	3,977	3,977	3,977	3,977	3,977	3,977	3,977	3,977	3,977	3,977	3,977
12. Public Health	1,393,974	77.8%	1,084,420	90,368	90,368	90,368	90,368	90,368	90,368	90,368	90,368	90,368	90,368	90,368	90,368
16. Education, Youth and Sport	2,705,457	79.6%	2,153,257	179,438	179,438	179,438	179,438	179,438	179,438	179,438	179,438	179,438	179,438	179,438	179,438
18. Culture and Fine-Arts	190,101	34.3%	65,251	5,438	5,438	5,438	5,438	5,438	5,438	5,438	5,438	5,438	5,438	5,438	5,438
19. Environment	82,357	127.2%	104,748	8,729	8,729	8,729	8,729	8,729	8,729	8,729	8,729	8,729	8,729	8,729	8,729
21. Social Affair & Veteran	887,312	60.1%	532,890	44,407	44,407	44,407	44,407	44,407	44,407	44,407	44,407	44,407	44,407	44,407	44,407
23. Public Worship and Religion	64,504	93.8%	60,500	5,042	5,042	5,042	5,042	5,042	5,042	5,042	5,042	5,042	5,042	5,042	5,042
24. Woman Affairs	47,601	75.8%	36,064	3,005	3,005	3,005	3,005	3,005	3,005	3,005	3,005	3,005	3,005	3,005	3,005
32. Labour and Vocational Training	209,359	168.3%	352,445	29,370	29,370	29,370	29,370	29,370	29,370	29,370	29,370	29,370	29,370	29,370	29,370
<b>IV. Economy Administrative</b>	<b>1,379,185</b>	<b>119.3%</b>	<b>1,645,832</b>	<b>140,628</b>	<b>140,628</b>	<b>140,628</b>	<b>140,628</b>	<b>140,628</b>	<b>140,628</b>	<b>140,628</b>	<b>117,619</b>	<b>140,628</b>	<b>140,628</b>	<b>121,930</b>	<b>140,628</b>
05.3 Civil Aviation Secretariate	49,824	86.0%	42,843	3,570	3,570	3,570	3,570	3,570	3,570	3,570	3,570	3,570	3,570	3,570	3,570
13. Industry, Mines and Energy	49,998	94.3%	47,132	3,928	3,928	3,928	3,928	3,928	3,928	3,928	3,928	3,928	3,928	3,928	3,928
15. Commerce	127,310	52.3%	66,535	5,545	5,545	5,545	5,545	5,545	5,545	5,545	5,545	5,545	5,545	5,545	5,545
17. Agriculture, Forestry and Fishery	245,009	101.4%	248,444	20,704	20,704	20,704	20,704	20,704	20,704	20,704	20,704	20,704	20,704	20,704	20,704
20. Rural Development	169,137	132.4%	223,918	18,660	18,660	18,660	18,660	18,660	18,660	18,660	18,660	18,660	18,660	18,660	18,660
22. Posts and Telecommunications	66,527	361.0%	240,140	20,012	20,012	20,012	20,012	20,012	20,012	20,012	20,012	20,012	20,012	20,012	20,012
25. Public Works and Transport	399,444	123.5%	493,252	41,104	41,104	41,104	41,104	41,104	41,104	41,104	41,104	41,104	41,104	41,104	41,104
27. Tourism	88,559	100.9%	89,312	7,443	7,443	7,443	7,443	7,443	7,443	7,443	7,443	7,443	7,443	7,443	7,443
29. Water Resources and Meteorology	130,175	157.6%	205,147	17,096	17,096	17,096	17,096	17,096	17,096	17,096	17,096	17,096	17,096	17,096	17,096
35. Industry and Handicrafts	53,203	57.9%	30,815	2,568	2,568	2,568	2,568	2,568	2,568	2,568	2,568	2,568	2,568	2,568	2,568
<b>V. Miscellaneous</b>	<b>2,022,342</b>	<b>12.8%</b>	<b>232,859</b>	<b>21,594</b>	<b>21,594</b>	<b>21,594</b>	<b>21,594</b>	<b>21,594</b>	<b>21,594</b>	<b>21,594</b>	<b>8,271</b>	<b>21,594</b>	<b>21,594</b>	<b>8,650</b>	<b>21,594</b>
99.Unexpect Expenditure	2,022,342	12.8%	259,126	21,594	21,594	21,594	21,594	21,594	21,594	21,594	21,594	21,594	21,594	21,594	21,594

## NOTE



TOFE report was issued based on temporary data as following:

1. Data on Revenue at National level was received on January 17, 2019
2. Data on Expenditure at National Level was received January 18, 2019
3. Data on Loan and Grant of multilateral and bilateral was retrieved on January 16, 2019
4. Financial Operation Data (Credit Bank) was received on January 19, 2019

TOFE report will be updated in the next released.

