

Brief Report
On
State Budget Implementation in April 2017



I. Introduction

As of April 2017, Cambodia's economy remained robust which supported by garment, real estates, and tourism sector. With momentum growth and favorable macroeconomic management, fiscal consolidation has remarkable progress that has demonstrated the concerted efforts in mobilizing revenue and prudent spending.

II. Revenue Performance

In April 2017, Central government has achieved total domestic revenue of KHR 1,498.54 billion, increased by 13.95 percent compared to April 2016 due to the rise in tax on profit, VAT and excise tax.

Overall, as of April 2017, total domestic revenue has reached KHR 5,744.89 billion which accounted for 3.38 percent higher than budget law or grew by 18.50 percent compared to the same period of 2016, in which the revenue collection from General Department of Taxation increased by 39.38 percent and Department of Non-Tax Revenue increased by 52.73 percent. By tax type, total tax revenue and non-tax revenue increased respectively by 17.23 percent and 41.56 percent due to the rise in direct tax, indirect tax and some non-tax revenue type such as tourism and Visa and related fee. This momentum increase in revenue collection reflects the efficiency and effectiveness of current reform on Revenue collection administration which focuses on strengthening taxpayer registration, auditing, strengthening civil service delivery to taxpayers, anti-smuggling efforts, and modernizing tax and custom administration.

III. Expenditure Performance

In April 2017, expenditure of central government has achieved KHR 826.56 billion, contracted by 11.69 percent compared to April 2016 due to the drop in capital expenditure.

As of April 2017, total expenditure has reached KHR 3,976.5 billion, which accounted for 12.96 percent lower than budget law but increased by 20.40 percent compared to previous

year due to the rise in expenditure on security and defense and general administration. In addition, the expenditure by Programme Budgeting Ministries has shown to have better performance than that of the previous year. This better performance of expenditure reflects the improvement of the spending procedures and clearer understanding of the procedures and guidelines.

IV. Budget Balance

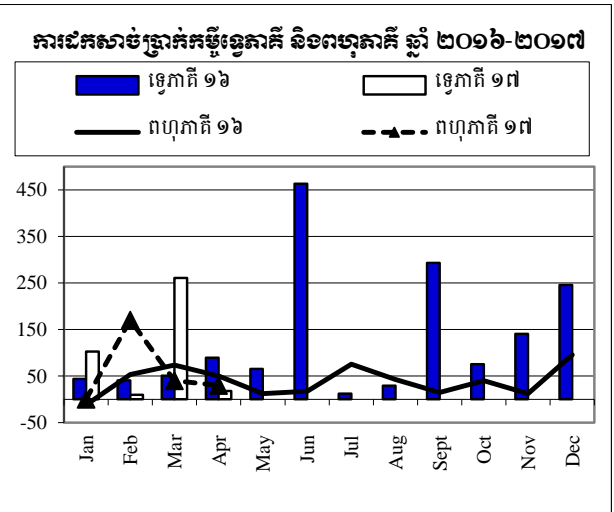
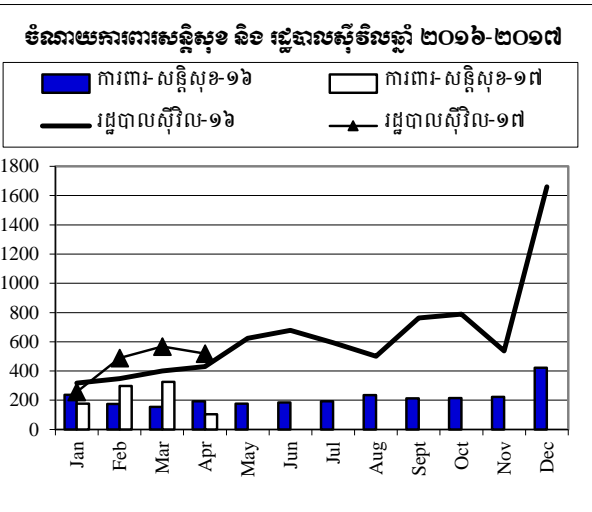
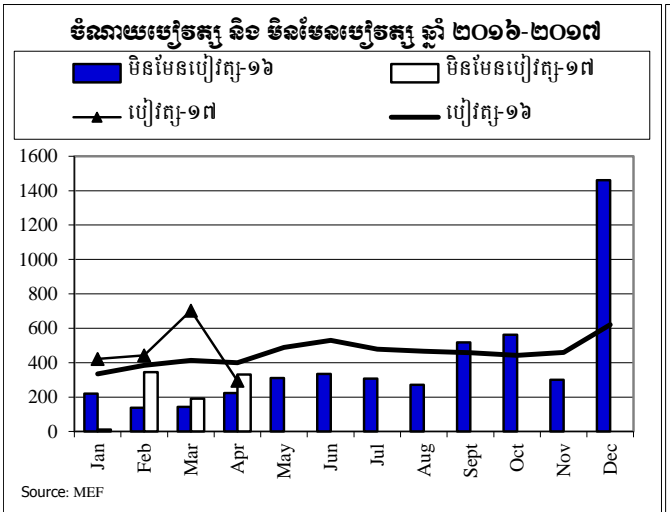
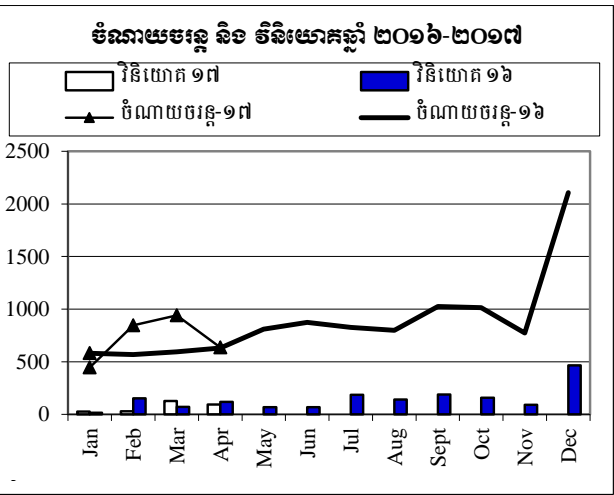
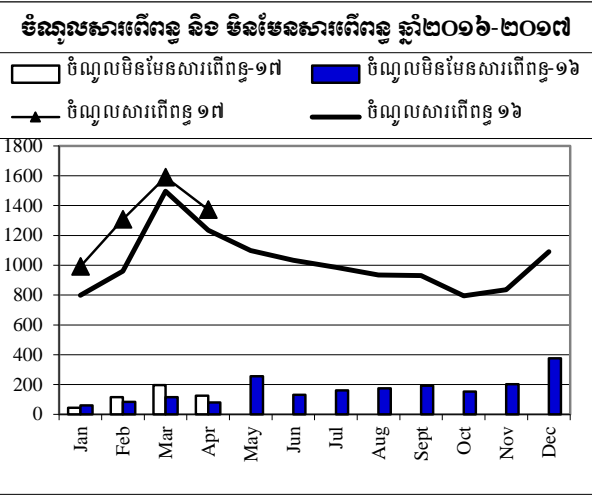
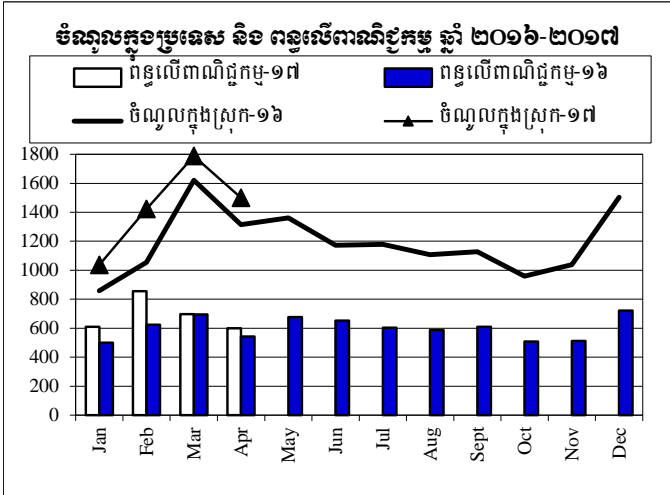
In April 2017, the current budget balance has achieved surplus of KHR 862.93 billion and overall budget balance has achieved surplus of KHR 671.97 billion. Overall, as of April 2017, current budget balance and overall budget balance have achieved surplus of KHR 2,806.53 billion and KHR 1,697.52 billion.

V. Conclusion

As a result, as of April 2017, the budget implementation has improved notably as revenue collection has achieved its target and expenditure has a better performance than the previous year, although it is lower than its target. This improvement is driven by the concerted effort of Ministry of Economy and Finance in the implementation of Revenue Mobilization Strategy, Public Finance Management Reform Programme.

ការប្រៀបធៀបចំណូល និង ចំណាយ ឆ្នាំ ២០១៦-២០១៧

គិតជា ម៉ឺនដុល្លារ



គណនេយ្យគម្រោងការងារស្របច្បាប់ ២០១៧ TOFE: BUDGET IMPLEMENTATION FOR 2017

Billions of Riels	2017 C.B.L.	Implementation 4 months =33.3%	Jan-17	Feb-17	Mar-17	Apr-17	May-17	Jun-17	Jul-17	Aug-17	Sep-17	Oct-17	Nov-17	Dec-17
I. DOMESTIC REVENUE	15,649.90	36.71%	5,744.89	1,036.58	1,422.54	1,787.23	1,498.54	-	-	-	-	-	-	-
I. CURRENT REVENUE	15,501.47	37.06%	5,744.89	1,036.58	1,422.54	1,787.23	1,498.54	-	-	-	-	-	-	-
a. TAX REVENUE	13,209.10	39.85%	5,264.05	991.81	1,307.82	1,590.60	1,373.82	-	-	-	-	-	-	-
Domestic tax revenue	11,009.50	42.38%	4,666.08	859.98	1,157.85	1,419.45	1,228.80	-	-	-	-	-	-	-
Direct Tax (income tax, profits tax)	3,276.60	58.11%	1,904.05	250.35	302.95	721.86	628.89	-	-	-	-	-	-	-
Indirect Tax	7,732.90	35.72%	2,762.02	609.63	854.90	697.58	599.91	-	-	-	-	-	-	-
o.w/ - Excise Tax on specific goods	700.00	39.31%	275.17	83.87	76.84	66.36	48.09	-	-	-	-	-	-	-
o.w/ -Special Excise Tax(petroleum,others)	2,280.00	37.25%	849.31	172.00	219.46	239.67	218.17	-	-	-	-	-	-	-
Other tax revenues	98.50	29.24%	28.80	3.15	10.47	9.81	5.37	-	-	-	-	-	-	-
Taxes on international trade	2,199.60	27.19%	597.97	131.83	149.97	171.16	145.02	-	-	-	-	-	-	-
Taxes and duties on imports	2,149.80	27.33%	587.53	128.24	147.09	168.92	143.29	-	-	-	-	-	-	-
o.w/ -Customs duties on imports	1,430.00	29.22%	417.83	94.18	109.57	115.55	98.53	-	-	-	-	-	-	-
-Customs duties on petroleum products	320.00	20.40%	65.28	13.93	15.53	20.90	14.92	-	-	-	-	-	-	-
Taxes and duties on exports	49.80	20.97%	10.44	3.59	2.88	2.24	1.73	-	-	-	-	-	-	-
o.w/-Tax on rubber exports	14.00	9.70%	1.36	0.18	0.19	0.41	0.58	-	-	-	-	-	-	-
-Tax on export of agricultural products	33.00	26.02%	8.59	3.27	2.56	1.71	1.06	-	-	-	-	-	-	-
b. NON TAX REVENUE	2,292.37	20.98%	480.84	44.77	114.72	196.63	124.72	-	-	-	-	-	-	-
State Property Revenue	109.77	18.93%	20.78	1.27	0.96	15.16	3.39	-	-	-	-	-	-	-
Concession and rental land	91.12	22.70%	20.68	1.27	0.88	15.15	3.39	-	-	-	-	-	-	-
Income from Sales, Rental of Properties and Services	1,644.26	22.61%	371.83	37.79	93.04	141.25	99.75	-	-	-	-	-	-	-
Income of administrative public enterprises -operational services (for profit)	724.17	21.19%	153.46	2.11	51.68	54.39	45.29	-	-	-	-	-	-	-
Sales of Property of Public Administration	84.84	17.51%	14.86	1.36	2.64	5.87	4.98	-	-	-	-	-	-	-
Administrative fees	733.11	25.43%	186.46	32.08	36.37	72.77	45.24	-	-	-	-	-	-	-
Sales of Services	82.45	16.38%	13.51	1.44	1.84	7.08	3.15	-	-	-	-	-	-	-
Other non tax	538.35	16.39%	88.23	5.70	20.72	40.22	21.59	-	-	-	-	-	-	-
2. CAPITAL REVENUE	148.43	0.00%	-	-	-	-	-	-	-	-	-	-	-	-
II. BUDGET EXPENDITURE	19,518.94	20.37%	3,976.50	625.79	1,105.79	1,418.36	826.56	-	-	-	-	-	-	-
I. CURRENT EXPENDITURE	13,050.69	21.97%	2,867.49	445.59	845.54	940.75	635.61	-	-	-	-	-	-	-
a. Wages	6,804.06	27.37%	1,861.99	422.58	441.96	703.04	294.41	-	-	-	-	-	-	-
Personnel charges-civil administrative	4,325.68	25.77%	1,114.86	246.54	255.84	390.67	221.80	-	-	-	-	-	-	-

តារាងប្រតិបត្តិការហិរញ្ញវត្ថុឆ្នាំ ២០១៧ TOFE: BUDGET IMPLEMENTATION FOR 2017

Billions of Riels	2017 C.B.L.	Implementation 4 months =33.3%	Jan-17	Feb-17	Mar-17	Apr-17	May-17	Jun-17	Jul-17	Aug-17	Sep-17	Oct-17	Nov-17	Dec-17
d. Private sectors	-	(332.26)	(332.26)	-	-	-	-	-	-	-	-	-	-	-
- Individual acct. & security deposits		(332.26)	(332.26)	-	-	-	-	-	-	-	-	-	-	-
e. \$Acc.-gap between NBC &MEF		(13.32)	(13.32)	-	-	-	-	-	-	-	-	-	-	-
3. OUTSTANDING OPERATIONS		(2,236.21)	(154.73)	(534.65)	(640.93)	(905.91)	-	-	-	-	-	-	-	-
Error		0.00	0.00	(0.00)	0.00	(0.00)	-	-	-	-	-	-	-	-
Exchange rate (R/\$)			4,035	4,004	4,005	4,034	-	-	-	-	-	-	-	-
Provincial revenue	-	329.09	45.95	111.74	171.40	-	-	-	-	-	-	-	-	-
o.w. provincial tax revenue	-	166.04	43.08	51.14	71.82	-	-	-	-	-	-	-	-	-
o.w. prov. non-tax revenue	-	8.65	2.36	4.41	1.88	-	-	-	-	-	-	-	-	-
o.w. prov. Transfer from central	-	154.40	0.51	56.19	97.70	-	-	-	-	-	-	-	-	-
Provincial Balance		329.09	45.95	111.74	171.40	-	-	-	-	-	-	-	-	-
Contribution from casino and Lottery		35.72	5.17	11.78	9.29	9.48	-	-	-	-	-	-	-	-
10 Ministry Spending by Program	5,394.27	22.42%	1,209.38	146.49	392.72	336.33	333.84	-	-	-	-	-	-	-

ភ្នំពេញ ថ្ងៃទី ខែ ឧសភា ឆ្នាំ ២០១៧

**អគ្គនាយក នៃអគ្គនាយកដ្ឋាន
គោលនយោបាយសេដ្ឋកិច្ច និងហិរញ្ញវត្ថុសាធារណៈ**

ប្រធាននាយកដ្ឋានស្ថិតិ

**ប្រធានការិយាល័យ
ស្ថិតិហិរញ្ញវត្ថុសាធារណៈ**

ហង់ ច័ន្ទ

ចំណាយបច្ចុប្បន្ន ឆ្នាំ ២០១៧/ CURRENT BUDGET EXPENDITURE BY MINISTRY 2017

Million Riels	2017 C.B.L.	Implementation 4 months =33.3%	Jan-17	Feb-17	Mar-17	Apr-17	May-17	Jun-17	Jul-17	Aug-17	Sep-17	Oct-17	Nov-17	Dec-17
Total Current Expenditures	13,050,686	22.0%	2,867,487	445,594	845,538	940,750	635,606							
I. General Administration	2,113,100	39.0%	825,010	76,216	289,497	197,854	261,443							
01. Royal Palace	85,748	26.9%	23,068	2,444	8,338	8,676	3,610	-	-	-	-	-	-	-
02. National Assembly	149,197	50.6%	75,484	21,146	17,976	19,484	16,877	-	-	-	-	-	-	-
03. Senate	62,002	47.8%	29,668	14,169	1,398	7,174	6,927	-	-	-	-	-	-	-
04. Counstitutional Council	9,804	48.1%	4,712	1,781	1,149	-	1,781	-	-	-	-	-	-	-
05.1 Council of Minister	477,179	19.8%	94,370	4,100	23,663	42,283	24,324	-	-	-	-	-	-	-
05.4 CDC	16,210	1.6%	259,00	-	-	195	65	-	-	-	-	-	-	-
07.2 Interior-Administration	126,158	22.7%	28,631	4,889	5,181	9,335	9,227	-	-	-	-	-	-	-
08. Relations Assembly and Inspections	34,559	15.1%	5,202	796	1,024	1,433	1,949	-	-	-	-	-	-	-
09. Foreign Affairs and Int'l Cooperation	102,157	19.9%	20,308	478	1,304	13,878	4,648	-	-	-	-	-	-	-
10. Economy and Finance	575,075	82.5%	474,250	18,121	219,490	77,611	159,028	-	-	-	-	-	-	-
14. Planning	64,243	18.8%	12,062	2,007	3,219	3,956	2,880	-	-	-	-	-	-	-
28. Urbanization and Construction	134,775	10.9%	14,633	2,376	3,342	5,576	3,339	-	-	-	-	-	-	-
30. National Election Committee	180,945	14.9%	26,880.50	1,265	225	2,210	23,181	-	-	-	-	-	-	-
31. National Audit Authority	12,445	15.0%	1,865	446	448	448	524	-	-	-	-	-	-	-
33.1 Anti-corruption Authority	36,846	22.5%	8,285	1,366	1,375	3,757	1,787	-	-	-	-	-	-	-
34. Public Function	45,757	11.7%	5,334	831	1,365	1,840	1,298	-	-	-	-	-	-	-
II. Defense and Security	3,212,242	28.7%	921,831	179,371	301,719	331,483	109,258							
06. National Defense	1,856,205	29.1%	540,358	117,670	131,002	261,982	29,705	-	-	-	-	-	-	-
07.1 Interior - Public Security	1,239,287	29.4%	364,344	58,368	166,494	64,091	75,391	-	-	-	-	-	-	-
26. Justice	116,750	14.7%	17,128	3,332	4,224	5,410	4,163	-	-	-	-	-	-	-
III. Social Administrative	4,836,498	18.9%	913,616	172,065	219,340	327,735	194,476							
11. Information	71,081	13.8%	9,837	1,729	2,411	2,933	2,764	-	-	-	-	-	-	-
12. Public Health	1,201,855	10.2%	122,046	19,655	30,632	42,762	28,997	-	-	-	-	-	-	-
16. Education, Youth and Sport	2,383,673	20.5%	488,529	89,295	114,063	171,912	113,259	-	-	-	-	-	-	-
18. Culture and Fine-Arts	78,411	14.0%	10,999	2,275	2,777	3,240	2,707	-	-	-	-	-	-	-
19. Environment	61,908	12.7%	7,867	1,369	1,862	2,656	1,979	-	-	-	-	-	-	-
21. Social Affair & Veteran	749,763	31.6%	236,991	51,776	57,835	93,542	33,838	-	-	-	-	-	-	-
23. Public Worship and Religion	57,309	17.4%	9,988	1,220	2,747	3,196	2,825	-	-	-	-	-	-	-
24. Woman Affairs	42,741	16.2%	6,928	912	1,786	2,002	2,228	-	-	-	-	-	-	-
32. Labour and Vocational Training	189,759	10.8%	20,431	3,833	5,227	5,492	5,879	-	-	-	-	-	-	-
IV. Economy Administrative	1,306,367	12.2%	159,898	17,943	31,925	47,787	62,244							
05.3 Civil Aviation Secretariate	55,104	6.1%	3,368	750	842	844	931	-	-	-	-	-	-	-
13. Industry, Mines and Energy	46,402	10.4%	4,829	811	1,155	1,502	1,360	-	-	-	-	-	-	-
15. Commerce	130,313	14.0%	18,204	1,958	4,423	4,594	7,229	-	-	-	-	-	-	-
17. Agriculture, Forestry and Fishery	220,187	13.5%	29,773	5,472	7,600	8,542	8,160	-	-	-	-	-	-	-
20. Rural Development	160,807	5.7%	9,234	1,330	2,036	3,369	2,499	-	-	-	-	-	-	-
22. Posts and Telecommunications	59,149	38.0%	22,465	1,037	1,349	2,078	18,001	-	-	-	-	-	-	-
25. Public Works and Transport	388,160	7.8%	30,124	3,190	4,852	14,971	7,111	-	-	-	-	-	-	-
27. Tourism	81,828	30.5%	24,927	1,114	6,451	5,328	12,034	-	-	-	-	-	-	-
29. Water Resources and Meteorology	118,302	7.9%	9,316	1,318	1,918	3,113	2,967	-	-	-	-	-	-	-
35. Industry and Handicrafts	46,116	16.6%	7,659	963	1,298	3,445	1,952	-	-	-	-	-	-	-
V. Miscellaneous	1,582,479	3.0%	47,132	-	3,057	35,890	8,185							
99.Unexpect Expenditure	1,582,479	3.0%	47,132	-	3,057	35,890	8,185	-	-	-	-	-	-	-



Ministry of Economy and Finance
General Department of Economics and Public Finance Policy
Statistics Department

Government Finance Statistics Report (GFS)

STATISTICAL TABLES

Level of government:

Budgetary Central Government

Units of currency / Year ending:

Millions of Riels, Fiscal year ends December 31

Nature of the data and
accounting method:

	Budgetary central government	Extra- budgetary units	Social security funds	Central government	Local governments	General government
Final						
Preliminary	x					
Forecast						
C or A?	Non-Cash					

Note:

C to indicate cash data and
an A to indicate data other than cash.

Non-Cash

Statement I:

Statement of Government Operations

Table 1:

Revenue

Table 2:

Expense

Table 3:

Transactions in Assets and Liabilities

Reference: *Government Finance Statistics Manual 2001 (GFSM 2001)*

Statement of Government Operations

Budgetary Central

Millions of Riels, Fiscal year ends December 31

STATEMENT OF GOVERNMENT OPERATIONS	2017	BL 2017	% of BL2017	Jan-17	Feb-17	Mar-17	Apr-17	May-17	Jun-17	Jul-17	Aug-17	Sep-17	Oct-17	Nov-17	Dec-17
Accounting method:	Non Cash	Non Cash	Non Cash	Non Cash	Non Cash	Non Cash	Non Cash	Non Cash	Non Cash	Non Cash	Non Cash	Non Cash	Non Cash	Non Cash	Non Cash
TRANSACTIONS AFFECTING NET WORTH:															
A1 Revenue	5,942,076	16,134,307.0	36.83%	1,086,566.4	1,470,509.7	1,836,476.4	1,548,523.4	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
A11 Taxes	5,296,981	13,330,680.1	39.74%	993,255.0	1,308,625.8	1,604,646.3	1,390,453.7	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
A12 Social contributions	-	0.0		0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
A13 Grants	200,183	687,838.0	29.10%	50,223.6	49,986.5	49,986.5	49,986.5	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
A14 Other revenue	444,912	2,115,788.9	21.03%	43,087.9	111,897.4	181,843.6	108,083.2	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
A2 Expense	2,739,568	12,262,844.6	22.34%	445,341.9	746,668.1	924,596.6	622,961.1	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
A21 Compensation of employees	1,618,804	6,041,355.5	26.80%	361,405.3	381,859.4	604,473.6	271,065.7	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
A22 Use of goods and services	277,079	2,847,163.0	9.73%	5,386.1	46,504.9	98,335.1	126,853.3	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
A23 Consumption of fixed capital	-	0.0		0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
A24 Interest	114,895	342,294.0	33.57%	11,939.6	54,628.8	42,536.7	5,789.9	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
A25 Subsidies	-	10,920.0	0.00%	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
A26 Grants	353,400	1,116,697.4	31.65%	203.9	167,140.7	32,335.0	153,720.4	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
A27 Social benefits	274,061	1,297,286.7	21.13%	62,973.1	70,958.3	103,847.9	36,282.2	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
A28 Other expense	101,328	607,128.0	16.69%	3,434.0	25,576.0	43,068.5	29,249.5	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
GOB Gross operating balance (1-2+23+NOBz)	3,202,508	3,871,462.4	82.72%	641,224.5	723,841.7	911,879.7	925,562.4	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
NOB Net operating balance (1-2+NOBz) ^{cl}	3,202,508	3,871,462.4	82.72%	641,224.5	723,841.7	911,879.7	925,562.4	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
TRANSACTIONS IN NONFINANCIAL ASSETS:															
A31 Net Acquisition of Nonfinancial Assets	1,203,376	6,748,672.9	17.83%	180,452.1	359,117.4	470,459.9	193,347.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
A311 Fixed assets	1,200,540	6,748,672.9	17.79%	180,452.1	359,117.4	467,623.4	193,347.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
A312 Change in inventories	-	0.0		0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
A313 Valuables	-	0.0		0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
A314 Nonproduced assets	2,837	0.0		0.0	0.0	2,836.5	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
NLB Net lending / borrowing (1-2+NOBz-31)	1,999,132	-2,877,210.5	-69.48%	460,772.4	364,724.3	441,419.8	732,215.3	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
TRANSACTIONS IN FINANCIAL ASSETS AND LIABILITIES (FINANCING):															
A32 Net acquisition of financial assets	2,264,839	-148,431.0	-1525.85%	175,265.1	534,646.0	649,015.8	905,912.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
A321 Domestic	2,264,839	-148,431.0	-1525.85%	175,265.1	534,646.0	649,015.8	905,912.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
A322 Foreign	-	0.0		0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
A33 Net incurrence of liabilities	288,418	3,181,205.0	9.07%	-285,507.0	167,906.1	222,067.9	183,951.3	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
A331 Domestic	(403,133)	0.0		-403,132.6	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
A332 Foreign	691,551	3,181,205.0	21.74%	117,625.6	167,906.1	222,067.9	183,951.3	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0

NOTE



For April 2017, TOFE report was issued based on temporary data as following:

1. Data on Revenue at National and Sub-national level was received on May 16, 2017
2. Data on Expenditure at National Level and Sub-national level was received on May 01, 2017
3. Data on Loan and Grant of both multilateral and bilateral was retrieved on May 16, 2017

TOFE report will be updated in the next released.

