

Brief Report
On
State Budget Implementation in April 2018



I. Introduction

In the early 4 months of 2018, Cambodia's macroeconomic conditions remain stable supported by stable exchange rate and manageable inflation rate. With momentum growth and favorable macroeconomic management, fiscal consolidation has been improved substantially given the current administrative reforms, the implementation of Revenue Mobilization Strategy and Public Financial Reform Management Programme.

II. Revenue Performance

According to National Treasury preliminary data, in April 2018, Central government has achieved total domestic revenue of KHR 1,830.22 billion, increased by 21.3 percent compared to April 2017, supported by direct tax, indirect tax, international trade tax and non-tax revenue.

Overall, as of April 2018, Central government has achieved total domestic revenue of KHR 5,913.35 billion, accounted for 33.5 percent of budget law or rose by 1.6 percent compared to the same period in 2017, in which indirect tax revenue increased by 14.1 percent, international trade tax revenue rose by 15.4 percent and non-tax revenue rose by 10.6 percent, respectively. 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

According to National Treasury preliminary data, as of April 2018, total expenditure of central government has reached KHR 4,538.24 billion, accounted for 19.9 percent of the budget law, in which total current expenditure has achieved KHR 3,713.42 billion, accounted for 24.2% of the budget law or grew by 26.6 percent compared to 2017. This expenditure has shown to

have better performance than that of the previous year which reflects the improvement of the spending procedures and clearer understanding of the procedures and guidelines.

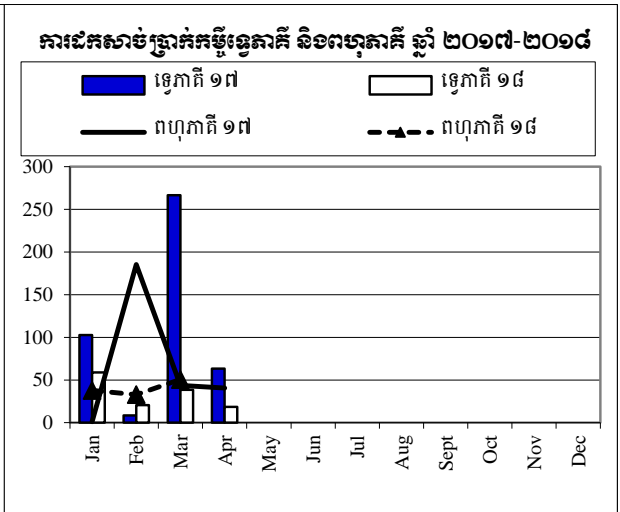
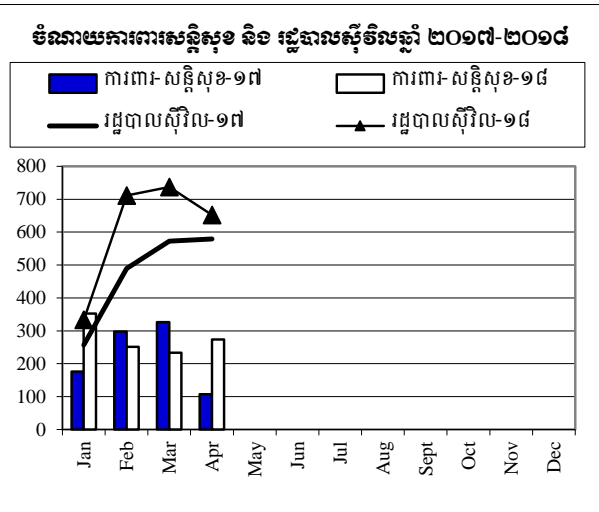
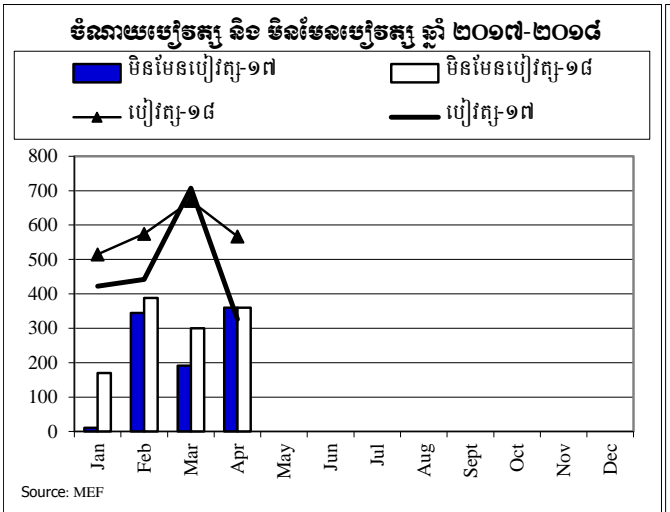
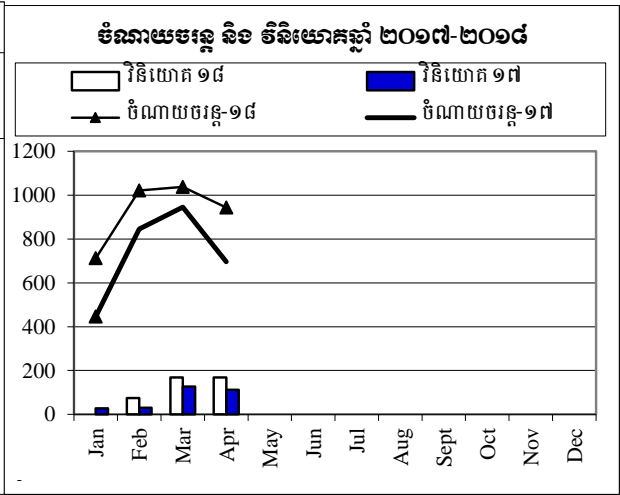
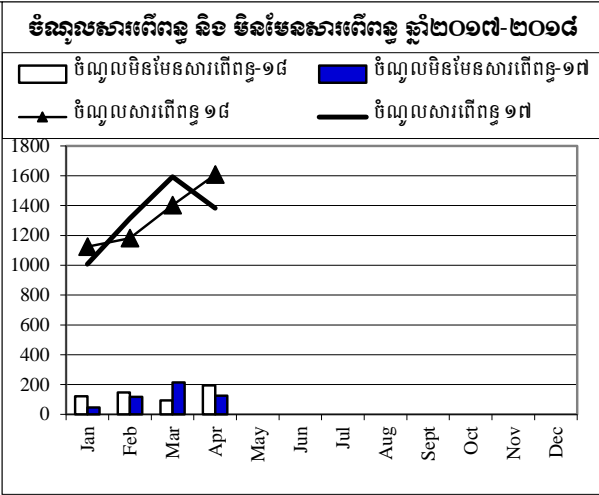
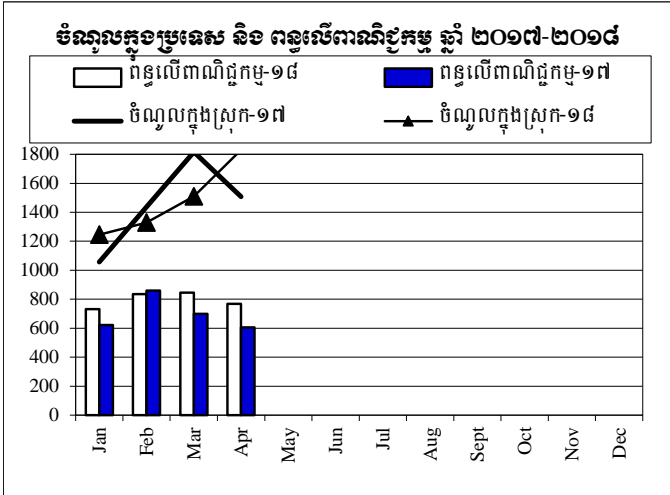
IV. Conclusion

In all, as of April 2018, the current budget balance has achieved surplus of KHR 2,158.21 billion and overall budget balance has achieved surplus of KHR 1,375.10 billion. The improvement of budget implementation is driven by the concerted efforts from the Ministry of Finance in strictly implementing Revenue Mobilization Strategy and Public Finance Management Reform Programme to ensure growth in revenue mobilization and ensure efficient spending.



ការប្រៀបធៀបការអនុវត្តវិកា ឆ្នាំ ២០១៧-២០១៨

ភិក្ខុ ប៊ែនណូរ៉េល



ការងារប្រតិបត្តិការហិរញ្ញវត្ថុឆ្នាំ ២០១៨ TOFE: BUDGET IMPLEMENTATION FOR 2018

Billions of Riels	2018 C.B.L.	Implementation		Jan-18	Feb-18	Mar-18	Apr-18	May-18	Jun-18	Jul-18	Aug-18	Sep-18	Oct-18	Nov-18	Dec-18
		4 months	=33.3%												
I. DOMESTIC REVENUE	17,640.20	33.52%	5,913.35	1,245.14	1,328.78	1,509.21	1,830.22	-	-	-	-	-	-	-	-
I.CURRENT REVENUE	17,460.01	33.63%	5,871.63	1,245.14	1,328.78	1,496.32	1,801.38	-	-	-	-	-	-	-	-
a. TAX REVENUE	15,075.56	35.27%	5,316.62	1,124.46	1,181.52	1,403.18	1,607.47	-	-	-	-	-	-	-	-
Domestic tax revenue	12,934.06	35.74%	4,622.33	966.59	1,010.41	1,216.77	1,428.56	-	-	-	-	-	-	-	-
Direct Tax (income tax, profits tax)	3,899.30	37.00%	1,442.75	234.51	176.19	371.16	660.89	-	-	-	-	-	-	-	-
Indirect Tax	9,034.76	35.19%	3,179.58	732.08	834.22	845.61	767.67	-	-	-	-	-	-	-	-
o.w/ - Excise Tax on specific goods	729.00	38.31%	279.30	80.18	110.98	38.00	50.14	-	-	-	-	-	-	-	-
o.w/ -Special Excise Tax(petroleum,others)	3,165.00	39.98%	1,265.24	269.00	316.53	358.74	320.97	-	-	-	-	-	-	-	-
Other tax revenues	98.50	25.58%	25.19	4.06	11.74	3.41	5.98	-	-	-	-	-	-	-	-
Taxes on international trade	2,141.50	32.42%	694.30	157.86	171.12	186.41	178.91	-	-	-	-	-	-	-	-
Taxes and duties on imports	2,095.70	32.31%	677.16	150.37	167.29	183.01	176.49	-	-	-	-	-	-	-	-
o.w/ -Customs duties on imports	1,450.00	32.39%	469.67	121.16	110.13	124.83	113.55	-	-	-	-	-	-	-	-
-Customs duties on petroleum products	220.00	30.08%	66.19	8.94	16.01	18.56	22.68	-	-	-	-	-	-	-	-
-Import tax for materials used for medical production	2.20	40.02%	0.88	-	-	0.88	-	-	-	-	-	-	-	-	-
Taxes and duties on exports	45.80	37.42%	17.14	7.49	3.83	3.40	2.42	-	-	-	-	-	-	-	-
o.w/-Tax on rubber exports	33.00	24.51%	8.09	3.47	1.85	1.74	1.02	-	-	-	-	-	-	-	-
-Tax on export of agricultural products	2.30	119.52%	2.75	0.69	0.49	0.64	0.93	-	-	-	-	-	-	-	-
b. NON TAX REVENUE	2,384.44	23.28%	555.00	120.68	147.26	93.14	193.92	-	-	-	-	-	-	-	-
State Property Revenue	104.52	17.72%	18.52	3.73	2.38	1.64	10.78	-	-	-	-	-	-	-	-
Concession and rental land	85.07	21.77%	18.52	3.72747	2.38	1.64	10.78	-	-	-	-	-	-	-	-
Public Enterprises Income	19.45	0.00%	-	-	-	-	-	-	-	-	-	-	-	-	-
Income from Sales, Rental of Properties and Services	2,036.61	24.31%	495.05	116.6223	144.67	81.08	152.67	-	-	-	-	-	-	-	-
Income of administrative public enterprises -operational services (for profit)	804.02	24.12%	193.95	51.62	82.11	5.37	54.85	-	-	-	-	-	-	-	-
Sales of Property of Public Administration	88.05	30.10%	26.50	3.57	7.40	7.76	7.78	-	-	-	-	-	-	-	-
Administrative fees	782.10	28.52%	223.07	59.07	45.30	55.01	63.70	-	-	-	-	-	-	-	-
Sales of Services	65.93	12.75%	8.40	1.29	2.70	1.63	2.78	-	-	-	-	-	-	-	-
Other Rental of immovable properties	268.33	15.18%	40.74	0.17	6.79	11.07	22.71	-	-	-	-	-	-	-	-
Other Rental of immovable properties	28.18	8.46%	2.38	0.91	0.37	0.25	0.85	-	-	-	-	-	-	-	-
Other non tax	243.32	17.03%	41.44	0.33	0.21	10.42	30.47	-	-	-	-	-	-	-	-

ការងារប្រតិបត្តិការហិរញ្ញវត្ថុឆ្នាំ ២០១៨ TOFE: BUDGET IMPLEMENTATION FOR 2018

Billions of Riels	2018 C.B.L.	Implementation		Jan-18	Feb-18	Mar-18	Apr-18	May-18	Jun-18	Jul-18	Aug-18	Sep-18	Oct-18	Nov-18	Dec-18
		4 months	=33.3%												
2. CAPITAL REVENUE	180.19	23.15%	41.72	-	-	12.88	28.83	-	-	-	-	-	-	-	-
Other financial assets	180.19	23.15%	41.72	-	-	12.88	28.83	-	-	-	-	-	-	-	-
II. BUDGET EXPENDITURE	22,690.91	20.00%	4,538.24	832.76	1,172.70	1,319.91	1,212.86	-	-	-	-	-	-	-	-
I. CURRENT EXPENDITURE	15,218.17	24.40%	3,713.42	711.67	1,021.04	1,037.55	943.16	-	-	-	-	-	-	-	-
a. Wages	7,914.92	29.40%	2,326.84	515.03	574.88	670.36	566.57	-	-	-	-	-	-	-	-
Personnel charges-civil administrative	6,875.20	19.26%	1,324.23	233.43	335.75	448.77	306.28	-	-	-	-	-	-	-	-
Personnel charges-national defence and security	1,039.73	96.43%	1,002.61	281.60	239.13	221.59	260.29	-	-	-	-	-	-	-	-
b. Non wage	7,303.24	18.99%	1,386.58	196.64	446.16	367.20	376.59	-	-	-	-	-	-	-	-
-Purchases	1,549.76	15.25%	236.29	137.90	13.59	23.97	60.84	-	-	-	-	-	-	-	-
-Services	1,743.13	9.84%	171.48	21.88	27.85	43.61	78.13	-	-	-	-	-	-	-	-
-Financial charges	387.48	43.30%	167.77	26.40	57.81	67.07	16.49	-	-	-	-	-	-	-	-
-Social Benefit	996.30	13.15%	131.06	9.47	19.49	74.18	27.92	-	-	-	-	-	-	-	-
-Grants	1,473.70	37.93%	559.02	0.99	298.15	67.59	192.28	-	-	-	-	-	-	-	-
-Other non wage	1,152.88	10.49%	120.97	-	29.27	90.77	0.93	-	-	-	-	-	-	-	-
2. CAPITAL	7,472.74	11.04%	824.82	121.10	151.67	282.36	269.70	-	-	-	-	-	-	-	-
Domestic Financing	2,925.80	14.03%	410.39	-	73.81	168.53	168.05	-	-	-	-	-	-	-	-
Tangible fixed assets and land	2,925.80	14.03%	410.39	-	73.81	168.53	168.05	-	-	-	-	-	-	-	-
External assistance (Project)	4,546.94	9.11%	414.44	121.10	77.86	113.83	101.65	-	-	-	-	-	-	-	-
CURRENT DEF/SURPL.comt (I.I-II.1)	2,241.84	96.27%	2,158.21	533.47	307.75	458.77	858.22	-	-	-	-	-	-	-	-
OVERALL DEF/SURPL.comt (I-II)	(5,050.71)	-27.23%	1,375.10	412.37	156.08	189.29	617.36	-	-	-	-	-	-	-	-
3. Expenditure adjustments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
CURRENT DEF/SURPL.cash(comt.+3)	2,241.84	96.27%	2,158.21	533.47	307.75	458.77	858.22	-	-	-	-	-	-	-	-
OVERALL DEF/SURPL.cash (com.+3)	(5,050.71)	-27.23%	1,375.10	412.37	156.08	189.29	617.36	-	-	-	-	-	-	-	-
III. FINANCING	5,050.71	-27.23%	(1,375.10)	(412.37)	(156.08)	(189.29)	(617.36)	-	-	-	-	-	-	-	-
I. FOREIGN FINANCING	4,059.55	4.89%	198.54	114.48	12.95	(0.42)	71.54	-	-	-	-	-	-	-	-
a. Budget support	250.00	14.46%	36.14	13.27	-	-	22.87	-	-	-	-	-	-	-	-
-Grants-budget support	125.00		22.87	-	-	-	22.87	-	-	-	-	-	-	-	-
Capital Support	125.00		22.87	-	-	-	22.87	-	-	-	-	-	-	-	-
-Debt and related liabilities-budget support	125.00	10.61%	13.27	13.27	-	-	-	-	-	-	-	-	-	-	-
Foreign borrowing	125.00	10.61%	13.27	13.27	-	-	-	-	-	-	-	-	-	-	-
b. Project aid	4,546.94	8.63%	392.26	115.05	61.73	113.83	101.65	-	-	-	-	-	-	-	-
Spent	4,546.94	9.11%	414.44	121.10	77.86	113.83	101.65	-	-	-	-	-	-	-	-
-Grants	591.10	16.67%	98.52	24.63	24.63	24.63	24.63	-	-	-	-	-	-	-	-
-Debt and related liabilities	3,955.84	7.99%	315.92	96.47	53.23	89.20	77.02	-	-	-	-	-	-	-	-
Foreign borrowing	3,955.84	7.99%	315.92	96.47	53.23	89.20	77.02	-	-	-	-	-	-	-	-

តារាងប្រតិបត្តិការហិរញ្ញវត្ថុឆ្នាំ ២០១៨ TOFE: BUDGET IMPLEMENTATION FOR 2018

Billions of Riels	2018 C.B.L.	Implementation 4 months =33.3%	Jan-18	Feb-18	Mar-18	Apr-18	May-18	Jun-18	Jul-18	Aug-18	Sep-18	Oct-18	Nov-18	Dec-18
Foreign borrowings from multilateral agencies	3,955.84	4.54%	179.70	37.78	32.77	50.66	58.49	-	-	-	-	-	-	-
Foreign borrowings from bilateral agencies	-		136.22	58.69	20.46	38.54	18.53	-	-	-	-	-	-	-
c. Amortization on external debts	(737.39)	31.17%	(229.86)	(13.84)	(48.79)	(114.25)	(52.98)	-	-	-	-	-	-	-
2. DOMESTIC FINANCING	-	#DIV/0!	9.38	(55.53)	64.90	-	-	-	-	-	-	-	-	-
a. Net bank financing (monetary survey)	-	#DIV/0!	173.93	300.33	(126.40)	-	-	-	-	-	-	-	-	-
3. OUTSTANDING OPERATIONS			(1,583.02)	(471.32)	(233.93)	(188.87)	(688.89)	-	-	-	-	-	-	-
Error			0.00	(0.00)	(0.00)	(0.00)	0.00	-	-	-	-	-	-	-
Memorandum Item :			-											
Exchange rate (R/\$)				4,015	4,010	4,000	4,032	-	-	-	-	-	-	-
Contribution from casino and Lottery	188.44	15.45%	29.12	-	6.53	10.68	11.91	-	-	-	-	-	-	-

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រាជធានីភ្នំពេញ ថ្ងៃទី ខែ ឆ្នាំ ២០១៨

ប្រធាននាយកដ្ឋានស្តីពី

នាយកដ្ឋានស្តីពី និង វិភាគសេដ្ឋកិច្ច

ថ្ងៃ ខែ ឆ្នាំរក ឆ្នាំរក ឆ្នាំរក ឆ្នាំរក ឆ្នាំរក ឆ្នាំរក ឆ្នាំរក ឆ្នាំរក ឆ្នាំរក ឆ្នាំរក ឆ្នាំរក ឆ្នាំរក ឆ្នាំរក

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ប្រធានការិយាល័យ

ស្តីពីហិរញ្ញវត្ថុសាធារណៈ

អគ្គនាយក

អគ្គនាយកដ្ឋានគ្រួសារសេដ្ឋកិច្ច

ចំណាយបច្ចុប្បន្នតាមក្រសួង ឆ្នាំ ២០១៨/ CURRENT BUDGET EXPENDITURE BY MINISTRY 2018

Million Riels	2018 C.B.L.	Implementation 4 months =33.3%	Jan-18	Feb-18	Mar-18	Apr-18	May-18	Jun-18	Jul-18	Aug-18	Sep-18	Oct-18	Nov-18	Dec-18
Total Current Expenditures	15,218,166	24.4%	3,713,348	711,666	1,020,969	1,037,554	943,160							
I. General Administration	2,426,886	47.3%	1,148,716	134,814	431,059	295,299	287,544							
01. Royal Palace	94,699	30.6%	29,000	4,192	6,821	9,389	8,598	-	-	-	-	-	-	-
02. National Assembly	180,888	50.6%	91,554	48,051	-	22,122	21,381	-	-	-	-	-	-	-
03. Senate	73,617	51.3%	37,776	18,067	-	8,500	11,209	-	-	-	-	-	-	-
04. Counstitutional Council	11,695	54.0%	6,312	2,358	1,956	-	1,998	-	-	-	-	-	-	-
05.1 Council of Minister	409,132	17.6%	71,962	9,362	16,928	25,343	20,329	-	-	-	-	-	-	-
05.4 CDC	15,040	2.1%	308	76	-	155	77	-	-	-	-	-	-	-
07.2 Interior-Administration	163,582	23.2%	38,015	7,227	7,223	10,124	13,441	-	-	-	-	-	-	-
08. Relations Assembly and Inspections	38,956	19.6%	7,639	1,076	1,479	1,812	3,271	-	-	-	-	-	-	-
09. Foreign Affairs and Int'l Cooperation	123,854	24.5%	30,370	572	7,737	20,030	2,030	-	-	-	-	-	-	-
10. Economy and Finance	772,540	99.5%	768,899	33,169	372,314	178,394	185,021	-	-	-	-	-	-	-
14. Planning	79,886	19.9%	15,867	3,130	3,448	4,668	4,622	-	-	-	-	-	-	-
28. Urbanization and Construction	150,103	12.0%	18,064	3,171	4,296	5,638	4,959	-	-	-	-	-	-	-
30. National Election Committee	208,524	4.6%	9,589.11	1,113	2,360	2,393	3,723	-	-	-	-	-	-	-
31. National Audit Authority	13,810	18.3%	2,523	599	599	1,248	78	-	-	-	-	-	-	-
33.1 Anti-corruption Authority	42,600	30.0%	12,770	1,594	4,474	2,443	4,260	-	-	-	-	-	-	-
34. Public Function	47,961	16.8%	8,068	1,058	1,423	3,041	2,546	-	-	-	-	-	-	-
II. Defense and Security	3,730,794	29.8%	1,110,962	351,998	251,719	233,251	273,994							
06. National Defense	2,198,378	29.3%	643,921	156,629	156,783	146,888	183,621	-	-	-	-	-	-	-
07.1 Interior - Public Security	1,394,095	32.0%	445,634	191,059	89,669	79,521	85,386	-	-	-	-	-	-	-
26. Justice	138,321	15.5%	21,407	4,310	5,268	6,843	4,987	-	-	-	-	-	-	-
III. Social Administrative	5,658,959	22.1%	1,248,422	200,265	284,779	453,278	310,100							
11. Information	78,294	29.1%	22,746	2,389	3,067	6,612	10,679	-	-	-	-	-	-	-
12. Public Health	1,393,974	13.2%	184,268	24,356	35,739	77,275	46,898	-	-	-	-	-	-	-
16. Education, Youth and Sport	2,705,457	23.3%	629,603	108,668	147,384	194,203	179,348	-	-	-	-	-	-	-
18. Culture and Fine-Arts	190,101	33.2%	63,061	3,030	11,618	39,648	8,766	-	-	-	-	-	-	-
19. Environment	82,357	18.2%	14,954	2,750	3,565	4,236	4,404	-	-	-	-	-	-	-
21. Social Affair & Veteran	887,312	31.9%	283,369	50,900	72,953	114,509	45,007	-	-	-	-	-	-	-
23. Public Worship and Religion	64,504	21.4%	13,802	1,848	2,690	5,242	4,023	-	-	-	-	-	-	-
24. Woman Affairs	47,601	20.8%	9,914	1,179	1,647	3,633	3,455	-	-	-	-	-	-	-
32. Labour and Vocational Training	209,359	12.8%	26,704	5,146	6,115	7,922	7,521	-	-	-	-	-	-	-
IV. Economy Administrative	1,379,185	13.5%	186,535	24,588	53,412	47,902	60,634							
05.3 Civil Aviation Secretariate	49,824	7.8%	3,869	964	967	923	1,015	-	-	-	-	-	-	-
13. Industry, Mines and Energy	49,998	12.6%	6,311	1,000	1,425	2,011	1,875	-	-	-	-	-	-	-
15. Commerce	127,310	15.8%	20,063	3,837	5,221	5,201	5,805	-	-	-	-	-	-	-
17. Agriculture, Forestry and Fishery	245,009	17.6%	43,068	7,152	9,172	11,957	14,787	-	-	-	-	-	-	-
20. Rural Development	169,137	7.0%	11,762	1,776	2,492	3,391	4,103	-	-	-	-	-	-	-
22. Posts and Telecommunications	66,527	13.5%	8,966	1,434	1,716	2,240	3,575	-	-	-	-	-	-	-
25. Public Works and Transport	399,444	11.4%	45,415	3,984	17,317	9,549	14,565	-	-	-	-	-	-	-
27. Tourism	88,559	25.0%	22,130	1,367	10,506	4,869	5,388	-	-	-	-	-	-	-
29. Water Resources and Meteorology	130,175	11.1%	14,442	1,679	2,794	3,814	6,154	-	-	-	-	-	-	-
35. Industry and Handicrafts	53,203	19.8%	10,509	1,395	1,802	3,946	3,366	-	-	-	-	-	-	-
V. Miscellaneous	2,022,342	0.9%	18,713	-	-	7,824	10,888							

NOTE



TOFE report was issued based on temporary data as following:

1. Data on Revenue at National level was received on May 06, 2018
2. Data on Expenditure at National Level was received May 28, 2018
3. Data on Loan and Grant of multilateral and bilateral was retrieved on May 25, 2018
4. Financial Operation Data (Credit Bank) was received on April 05, 2018

TOFE report will be updated in the next released.

