

Brief Report
On
State Budget Implementation in August 2017



I. Introduction

As of August 2017, Cambodian macroeconomic environment continued to be stable, underpinned from stabilized exchange rate and low inflation. Cambodia's economy remained robust mainly driven by garment sector, construction sector and real estate. 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 August 2017, Central government has achieved total domestic revenue of KHR 1,396.65 billion, increased by 26.06 percent compared to August 2016 due to the rise in direct tax, indirect tax and non-tax revenue.

Overall, as of August 2017, total domestic revenue has reached KHR 11,140.42 billion which accounted for 4.52 percent higher than budget law or grew by 15.20 percent compared to previous year, in which the revenue collection from General Department of Taxation increased by 28.95 percent, General Department of Custom and Excise increased by 2.91 percent and Department of Non-Tax Revenue increased by 18.45 percent. Total current revenue in the first 8 month 2017 has reached KHR 11,068.60 billion, grew by 15.24% compared to the previous year. 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 August 2017, expenditure of central government has achieved KHR 1,375.95 billion, expanded by 18.48 percent compared to August 2016.

As of August 2017, total expenditure has reached KHR 10,183.82 billion, which accounted for 14.49 percent lower than budget law but accelerated by 15.09 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

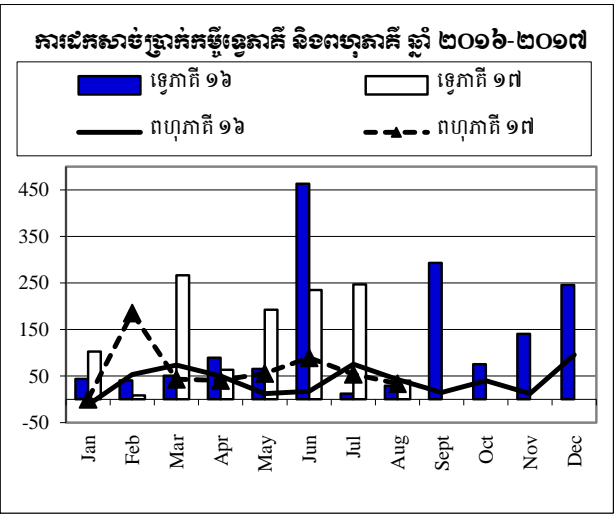
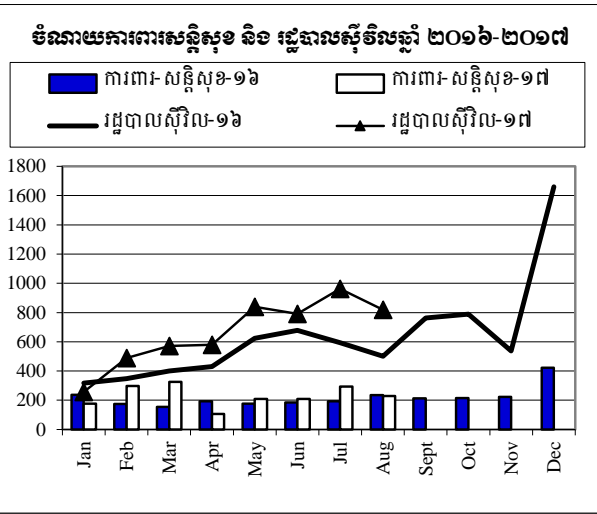
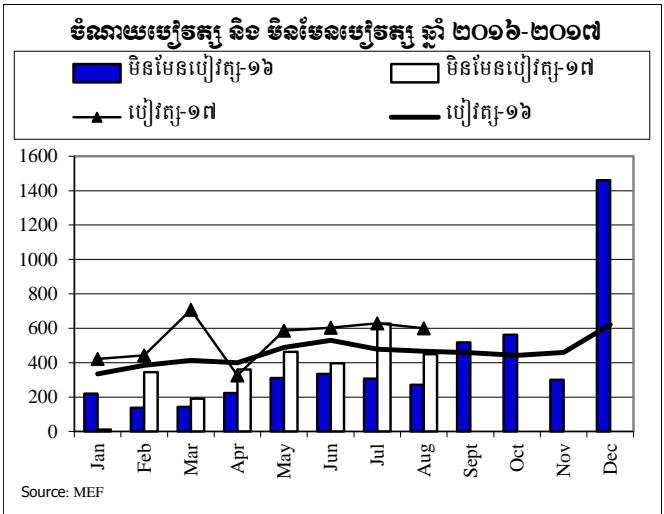
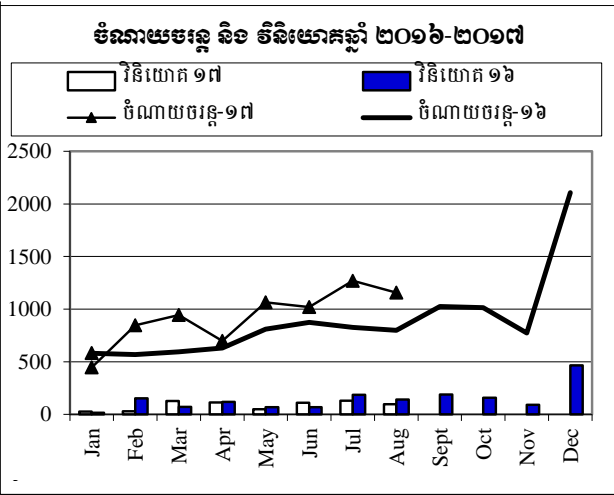
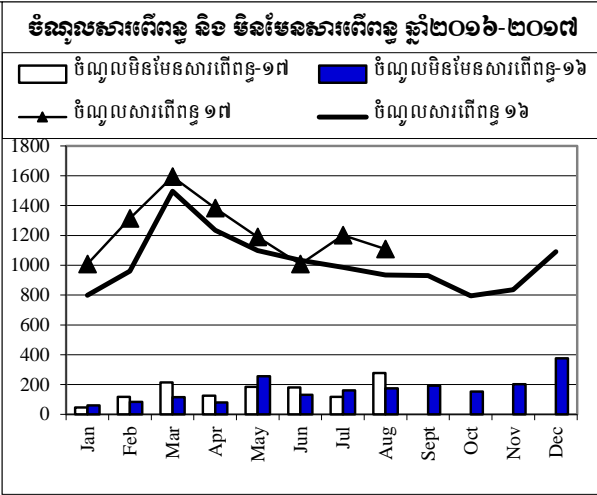
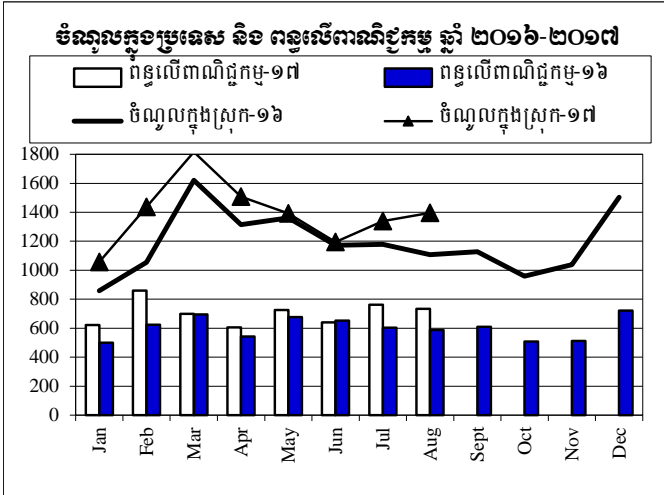
In August 2017, the current budget balance has achieved surplus of KHR 229.74 billion but overall budget balance has showed surplus of KHR 20.70 billion. Overall, as of August 2017, the current budget balance and overall budget balance have achieved surplus of KHR 3,504.25 billion and KHR 836.96 billion.

V. Conclusion

As a result, as of August 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.

ការប្រៀបធៀបការអនុវត្តវិវិកា ឆ្នាំ ២០១៦-២០១៧

ភ្នាក់ងារ មីស៊ីនប្រៀប



សារមូលដ្ឋានហិរញ្ញវត្ថុ ២០១៧ TOFE: BUDGET IMPLEMENTATION FOR 2017

Billions of Riels	2017 C.B.L.	Implementation 8 months =66,7%	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	71.19%	11,140.42	1,057.01	1,437.42	1,816.04	1,508.43	1,391.29	1,193.82	1,339.77	1,396.65	-	-	-
I.CURRENT REVENUE	15,501.47	71.40%	11,068.60	1,053.67	1,431.93	1,806.64	1,508.43	1,374.96	1,188.06	1,319.39	1,385.54	-	-	-
a. TAX REVENUE	13,209.10	74.24%	9,806.02	1,007.34	1,314.62	1,593.41	1,383.68	1,189.94	1,006.91	1,201.54	1,108.57	-	-	-
Domestic tax revenue	11,009.50	77.50%	8,532.90	872.73	1,164.59	1,421.59	1,238.28	1,018.23	850.98	1,015.90	950.60	-	-	-
Direct Tax (income tax, profits tax)	3,276.60	88.07%	2,885.72	251.53	305.03	722.27	632.38	291.75	211.82	253.35	217.59	-	-	-
Indirect Tax	7,732.90	73.03%	5,647.18	621.19	859.56	699.32	605.90	726.48	639.17	762.55	733.01	-	-	-
o.w/ - Excise Tax on specific goods	700.00	72.51%	507.59	83.87	76.85	66.36	48.10	42.06	60.11	60.11	70.13	-	-	-
o.w/ -Special Excise Tax(petroleum,others)	2,280.00	77.97%	1,777.62	172.42	219.47	239.71	218.19	230.93	215.90	247.31	233.70	-	-	-
Other tax revenues	98.50	65.91%	64.92	3.37	10.84	9.93	5.68	7.62	8.99	4.58	13.92	-	-	-
Taxes on international trade	2,199.60	57.88%	1,273.11	134.61	150.03	171.81	145.40	171.71	155.93	185.64	157.97	-	-	-
Taxes and duties on imports	2,149.80	57.95%	1,245.79	130.98	147.15	169.57	143.67	168.51	151.46	181.41	153.04	-	-	-
o.w/ -Customs duties on imports	1,430.00	60.55%	865.83	96.86	109.63	116.20	98.92	117.02	105.20	104.43	117.58	-	-	-
-Customs duties on petroleum products	320.00	44.50%	142.40	13.95	15.53	20.90	14.92	24.18	14.32	30.30	8.32	-	-	-
-Import tax for materials used for medical production	2.20	38.91%	0.86	-	-	-	-	0.56	-	0.30	-	-	-	-
Taxes and duties on exports	49.80	54.86%	27.32	3.64	2.88	2.24	1.73	3.21	4.47	4.23	4.94	-	-	-
o.w/-Tax on rubber exports	14.00	40.68%	5.69	0.18	0.19	0.41	0.58	0.77	1.56	0.90	1.10	-	-	-
-Tax on export of agricultural products	33.00	60.46%	19.95	3.31	2.56	1.71	1.06	2.13	2.70	3.03	3.46	-	-	-
-Tax on export of agricultural products	2.30	59.33%	1.36	0.13	0.08	0.10	0.09	0.27	0.14	0.19	0.36	-	-	-
b. NON TAX REVENUE	2,292.37	55.08%	1,262.58	46.32	117.31	213.24	124.75	185.01	181.14	117.85	276.97	-	-	-
State Property Revenue	109.77	73.05%	80.18	1.28	0.96	15.19	3.37	24.03	8.43	9.38	17.55	-	-	-
Concession and rental land	91.12	70.03%	63.81	1.27	0.88	15.18	3.37	11.20	8.43	5.93	17.55	-	-	-
Income from Sales, Rental of Properties and Services	1,644.26	56.31%	925.91	37.84	93.13	141.43	99.79	123.14	137.38	88.66	204.55	-	-	-
Income of administrative public enterprises -operational services (for profit)	724.17	56.87%	411.86	2.11	51.67	54.39	45.29	82.37	58.87	18.53	98.63	-	-	-
Sales of Property of Public Administration	84.84	47.56%	40.35	1.39	2.70	5.91	5.12	4.99	7.83	5.59	6.82	-	-	-
Administrative fees	733.11	58.37%	427.94	32.09	36.39	72.79	45.26	31.68	62.67	53.59	93.47	-	-	-
Sales of Services	82.45	44.06%	36.33	1.45	1.84	7.21	3.02	1.81	6.10	9.78	5.12	-	-	-
Other non tax	538.35	47.64%	256.49	7.21	23.23	56.62	21.59	37.84	35.33	19.81	54.87	-	-	-
2. CAPITAL REVENUE	148.43	48.39%	71.82	3.35	5.49	9.39	-	16.33	5.76	20.39	11.11	-	-	-
Other financial assets	148.43	48.39%	71.82	3.35	5.49	9.39	-	16.33	5.76	20.39	11.11	-	-	-

សារព័ត៌មានអំពីការអនុវត្ត ២០១៧ TOFE: BUDGET IMPLEMENTATION FOR 2017

Billions of Riels	2017 C.B.L.	Implementation 8 months =66,7%	Jan-17	Feb-17	Mar-17	Apr-17	May-17	Jun-17	Jul-17	Aug-17	Sep-17	Oct-17	Nov-17	Dec-17
II. BUDGET EXPENDITURE	19,518.94	52.17%	10,183.82	626.13	1,120.24	1,432.09	962.70	1,411.22	1,504.45	1,751.05	1,375.95	-	-	-
I. CURRENT EXPENDITURE	13,050.69	57.04%	7,444.71	445.62	845.75	945.26	696.63	1,065.37	1,020.39	1,269.89	1,155.79	-	-	-
a. Wages	6,804.06	63.43%	4,315.72	422.60	442.17	707.30	326.23	585.81	603.70	628.24	599.68	-	-	-
Personnel charges-civil administrative	4,325.68	63.12%	2,730.24	246.56	256.04	394.93	253.62	385.95	401.11	400.66	391.37	-	-	-
Personnel charges-national defence and security	2,478.38	63.97%	1,585.49	176.04	186.13	312.36	72.60	199.87	202.60	227.58	208.31	-	-	-
b. Non wage	6,246.63	50.09%	3,128.98	23.02	403.59	237.96	370.41	479.56	416.69	641.65	556.11	-	-	-
-Purchases	1,418.29	41.40%	587.21	2.50	116.58	28.03	54.87	78.64	106.13	123.47	77.00	-	-	-
-Services	1,619.45	32.72%	529.85	4.60	28.15	38.88	89.90	64.35	89.27	105.44	109.26	-	-	-
-Financial charges	342.29	84.06%	287.72	12.62	58.83	46.74	10.60	16.30	21.05	14.01	107.59	-	-	-
-Social Benefit	804.72	65.92%	530.47	3.10	28.36	41.61	36.25	116.96	106.22	158.40	39.56	-	-	-
-Grants	1,302.21	74.84%	974.61	0.20	171.66	68.23	165.42	140.27	70.12	175.73	182.98	-	-	-
-Other non wage	759.66	28.84%	219.12	-	0.00	14.47	13.36	63.04	23.90	64.61	39.73	-	-	-
2. CAPITAL	6,468.26	42.35%	2,739.12	180.51	274.48	486.84	266.07	345.84	484.06	481.17	220.16	-	-	-
Domestic Financing	2,183.70	31.15%	680.29	27.31	30.11	126.69	112.07	47.51	109.81	130.32	96.48	-	-	-
Tangible fixed assets and land	2,183.70	30.59%	667.98	27.31	30.11	118.60	112.07	43.50	109.81	130.10	96.48	-	-	-
External assistance (Project)	4,284.56	48.05%	2,058.83	153.20	244.38	360.15	154.00	298.33	374.25	350.85	123.67	-	-	-
CURRENT DEF/SURPL.comt (I.I-II.I)	2,450.78	147.87%	3,623.89	608.05	586.17	861.39	811.80	309.58	167.66	49.50	229.74	-	-	-
OVERALL DEF/SURPL.comt (I-II)	(3,869.04)	-24.72%	956.60	430.88	317.18	383.94	545.73	(19.93)	(310.63)	(411.28)	20.70	-	-	-
3. Expenditure adjustments	-		(119.64)	(73.29)	(43.12)	151.11	(173.86)	(13.15)	(2.55)	35.22	-	-	-	-
Civil administration			(119.64)	(73.29)	(43.12)	151.11	(173.86)	(13.15)	(2.55)	35.22	-	-	-	-
CURRENT DEF/SURPL.cash(comt.+3)	2,450.78	142.99%	3,504.25	534.76	543.06	1,012.49	637.94	296.43	165.11	84.72	229.74	-	-	-
OVERALL DEF/SURPL.cash (com.+3)	(3,869.04)	-21.63%	836.96	357.60	274.06	535.05	371.87	(33.08)	(313.18)	(376.06)	20.70	-	-	-
III. FINANCING	3,869.04	-21.63%	(836.96)	(357.60)	(274.06)	(535.05)	(371.87)	33.08	313.18	376.06	(20.70)	-	-	-
I. FOREIGN FINANCING	3,869.04	51.54%	1,994.02	167.92	217.32	277.77	280.12	364.32	316.40	346.23	23.94	-	-	-
a. Budget support	250.00	127.03%	317.57	-	-	-	154.72	88.88	28.47	43.90	1.59	-	-	-
-Grants-budget support	88.00		107.57	-	-	-	-	88.88	13.48	5.21	-	-	-	-
-Debt and related liabilities-budget support	162.00	129.63%	210.00	-	-	-	154.72	-	14.99	38.70	1.59	-	-	-
Foreign borrowing	162.00	129.63%	210.00	-	-	-	154.72	-	14.99	38.70	1.59	-	-	-
b. Project aid	4,284.56	47.60%	2,039.65	177.41	229.56	356.63	144.49	329.55	327.47	350.85	123.67	-	-	-
Spent	4,284.56	48.05%	2,058.83	153.20	244.38	360.15	154.00	298.33	374.25	350.85	123.67	-	-	-
-Grants	599.84	66.67%	399.89	49.99	49.99	49.99	49.99	49.99	49.99	49.99	49.99	-	-	-
-Debt and related liabilities	3,684.72	45.02%	1,658.93	103.21	194.39	310.16	104.02	248.35	324.26	300.86	73.69	-	-	-
Foreign borrowing	3,684.72	45.02%	1,658.93	103.21	194.39	310.16	104.02	248.35	324.26	300.86	73.69	-	-	-

សារព័ត៌មានអំពីការអនុវត្ត ២០១៧ TOFE: BUDGET IMPLEMENTATION FOR 2017

Billions of Riels	2017 C.B.L.	Implementation		Jan-17	Feb-17	Mar-17	Apr-17	May-17	Jun-17	Jul-17	Aug-17	Sep-17	Oct-17	Nov-17	Dec-17
		8 months	=66,7%												
Foreign borrowings from multilateral agencies	3,684.72	13.66%	503.42	0.56	185.79	43.52	40.77	55.73	89.33	54.16	33.56	-	-	-	-
Foreign borrowings from bilateral agencies	-		1,155.52	102.65	8.60	266.64	63.24	192.61	234.93	246.71	40.13	-	-	-	-
Pending			(19.18)	24.22	(14.81)	(3.52)	(9.51)	31.22	(46.78)	-	-	-	-	-	-
c. Amortization on external debts	(665.51)	54.57%	(363.19)	(9.49)	(12.25)	(78.86)	(19.09)	(54.11)	(39.54)	(48.52)	(101.32)	-	-	-	-
2. DOMESTIC FINANCING	-	#DIV/0!	(2,228.62)	(320.59)	(465.80)	(1,131.94)	(276.70)	(136.22)	85.24	17.38	-	-	-	-	-
a. Net bank financing (monetary survey)	-	#DIV/0!	(1,939.25)	(8.55)	(312.74)	(1,041.06)	(506.74)	(124.42)	13.79	40.48	-	-	-	-	-
- Government's deposits		#DIV/0!	(1,939.25)	(8.55)	(312.74)	(1,041.06)	(506.74)	(124.42)	13.79	40.48	-	-	-	-	-
d. Private sectors	-		(528.96)	(324.51)	(132.46)	(94.24)	7.60	13.31	24.43	(23.10)	-	-	-	-	-
- Individual acct. & security deposits			(528.96)	(324.51)	(132.46)	(94.24)	7.60	13.31	24.43	(23.10)	-	-	-	-	-
e. \$Acc.-gap between NBC &MEF			239.59	12.48	(20.59)	3.36	222.43	(25.11)	47.02	-	-	-	-	-	-
3. OUTSTANDING OPERATIONS			(602.36)	(204.93)	(25.59)	319.12	(375.29)	(195.02)	(88.46)	12.44	(44.64)	-	-	-	-
Error			0.00	0.00	0.00	(0.00)	(0.00)	0.00	0.00	0.00	(0.00)	-	-	-	-
Memorandum Item :			-												
Exchange rate (R/\$)				4,035	4,004	4,005	4,034	4,069	4,086	4,098	4,050	-	-	-	-
Provincial revenue	1,626.42	41.31%	671.83	46.07	114.81	190.70	93.73	123.29	103.23	-	-	-	-	-	-
o.w. provincial tax revenue	926.30	36.71%	340.03	43.08	51.31	74.11	29.79	50.29	91.45	-	-	-	-	-	-
o.w. prov. non-tax revenue	57.79	24.42%	14.11	2.36	4.41	2.07	1.41	1.86	2.00	-	-	-	-	-	-
o.w. prov. Transfer from central	642.33	49.46%	317.69	0.63	59.08	114.53	62.53	71.14	9.78	-	-	-	-	-	-
Contribution from casino and Lottery			90.09	5.17	11.78	9.29	9.48	14.56	15.05	7.04	17.72	-	-	-	-
10 Ministry Spending by Program	5,394.27	67.79%	3,657.00	146.49	392.93	340.20	383.07	608.71	528.65	603.47	653.48	-	-	-	-

ភ្នំពេញ ថ្ងៃទី ០១ ខែ កញ្ញា ២០១៧

អគ្គនាយក នៃអគ្គនាយកដ្ឋាន
គោលនយោបាយសេដ្ឋកិច្ច និងហិរញ្ញវត្ថុសាធារណៈ

ប្រធាននាយកដ្ឋានស្ថិតិ

ប្រធានការិយាល័យ
ស្ថិតិហិរញ្ញវត្ថុសាធារណៈ

ហង់ វិសុទ្ធ

စံနှုန်းမပြည့်မီ နှစ် ၂၀၁၇/ CURRENT BUDGET EXPENDITURE BY MINISTRY 2017

Million Riels	2017 C.B.L.	Implementation 8 months =66,7%	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	57.0%	7,444,705	445,619	845,753	945,256	696,634	1,065,373	1,020,392	1,269,887	1,155,791			
I. General Administration	2,113,100	103.0%	2,176,332	76,231	289,508	201,300	268,197	265,664	221,597	485,476	368,358			
01. Royal Palace	85,748	65.8%	56,426	2,444	8,338	8,676	3,610	7,317	9,608	9,970	6,462	-	-	-
02. National Assembly	149,197	75.1%	112,045	21,146	17,976	19,484	16,877	-	20,584	15,978	-	-	-	-
03. Senate	62,002	73.0%	45,243	14,169	1,398	7,174	6,927	-	-	15,576	-	-	-	-
04. Counstitutional Council	9,804	85.5%	8,387	1,781	1,149	-	1,781	271	630	2,774	-	-	-	-
05.1 Council of Minister	477,179	73.6%	351,175	4,100	23,663	42,283	25,862	60,439	23,126	132,778	38,924	-	-	-
05.4 CDC	16,210	18.3%	2,966	-	-	195	65	64	64	1,822	758	-	-	-
07.2 Interior-Administration	126,158	56.0%	70,652	4,889	5,181	9,335	9,227	8,510	10,919	11,621	10,971	-	-	-
08. Relations Assembly and Inspections	34,559	47.1%	16,287	796	1,024	1,436	2,192	2,535	2,472	2,022	3,811	-	-	-
09. Foreign Affairs and Int'l Cooperation	102,157	63.3%	64,672	478	1,304	13,878	4,655	15,535	9,045	18,050	1,727	-	-	-
10. Economy and Finance	575,075	214.7%	1,234,766	18,121	219,490	77,426	162,435	155,622	84,723	242,392	274,555	-	-	-
14. Planning	64,243	51.0%	32,747	2,007	3,219	3,956	3,165	3,462	4,145	4,830	7,963	-	-	-
28. Urbanization and Construction	134,775	40.8%	55,029	2,376	3,342	9,190	4,331	4,347	6,922	9,403	15,116	-	-	-
30. National Election Committee	180,945	46.0%	83,262.20	1,265	225	2,210	23,181	1,155	43,836	9,736	1,654	-	-	-
31. National Audit Authority	12,445	41.3%	5,142	446	448	448	524	469	791	746	1,271	-	-	-
33.1 Anti-corrupction Authority	36,846	52.5%	19,356	1,366	1,375	3,757	1,787	3,559	1,640	4,034	1,838	-	-	-
34. Public Function	45,757	39.7%	18,176	847	1,376	1,853	1,579	2,378	3,092	3,743	3,309	-	-	-
II. Defense and Security	3,212,242	59.0%	1,896,059	179,371	301,726	331,483	111,817	215,602	216,422	301,051	238,587	-	-	-
06. National Defense	1,856,205	61.7%	1,145,805	117,670	131,002	261,982	31,376	133,452	136,066	186,829	147,429	-	-	-
07.1 Interior - Public Security	1,239,287	56.6%	701,678	58,368	166,494	64,091	75,434	75,943	72,826	106,733	81,788	-	-	-
26. Justice	116,750	41.6%	48,576	3,332	4,230	5,410	5,007	6,207	7,530	7,489	9,370	-	-	-
III. Social Administrative	4,836,498	57.7%	2,791,079	172,075	219,338	328,486	237,614	511,006	483,449	404,489	434,624	-	-	-
11. Information	71,081	61.7%	43,831	1,729	2,411	2,959	3,652	10,719	9,507	8,213	4,640	-	-	-
12. Public Health	1,201,855	51.8%	622,483	19,655	30,632	42,836	39,691	175,040	165,744	88,244	60,641	-	-	-
16. Education, Youth and Sport	2,383,673	57.6%	1,373,247	89,295	114,061	172,061	142,234	225,416	218,834	202,328	209,018	-	-	-
18. Culture and Fine-Arts	78,411	73.5%	57,638	2,275	2,777	3,180	3,004	5,214	5,102	7,728	28,358	-	-	-
19. Environment	61,908	48.7%	30,121	1,369	1,862	2,444	2,226	3,517	4,573	7,835	6,294	-	-	-
21. Social Affair & Veteran	749,763	71.8%	538,508	51,786	57,835	94,349	34,619	73,645	62,569	66,279	97,426	-	-	-
23. Public Worship and Religion	57,309	54.0%	30,935	1,220	2,747	3,046	3,159	5,945	4,759	3,812	6,247	-	-	-
24. Woman Affairs	42,741	56.3%	24,080	912	1,786	2,035	2,766	3,683	4,299	4,458	4,141	-	-	-
32. Labour and Vocational Training	189,759	37.0%	70,238	3,833	5,227	5,577	6,262	7,826	8,062	15,591	17,860	-	-	-
IV. Economy Administrative	1,306,367	36.0%	470,767	17,943	32,124	48,096	68,399	55,072	64,788	75,486	108,860	-	-	-
05.3 Civil Aviation Secretariate	55,104	32.9%	18,147	750	842	844	931	2,335	957	7,998	3,489	-	-	-
13. Industry, Mines and Energy	46,402	30.6%	14,197	811	1,154	1,512	1,526	2,276	2,248	2,437	2,233	-	-	-
15. Commerce	130,313	39.4%	51,293	1,958	4,423	4,607	7,796	4,969	8,669	6,544	12,328	-	-	-
17. Agriculture, Forestry and Fishery	220,187	44.0%	96,929	5,472	7,600	8,572	8,832	13,128	14,940	14,798	23,587	-	-	-
20. Rural Development	160,807	23.7%	38,048	1,330	2,036	3,370	2,988	5,729	7,581	6,120	8,894	-	-	-
22. Posts and Telecommunications	59,149	67.9%	40,188	1,037	1,349	2,129	18,385	2,264	5,573	4,583	4,867	-	-	-
25. Public Works and Transport	388,160	26.5%	102,888	3,190	5,052	15,041	9,350	12,379	11,397	13,628	32,852	-	-	-
27. Tourism	81,828	58.1%	47,577	1,114	6,451	5,421	12,349	5,449	3,419	7,293	6,082	-	-	-
29. Water Resources and Meteorology	118,302	33.7%	39,815	1,318	1,918	3,197	4,015	3,610	7,574	7,179	11,002	-	-	-
35. Industry and Handicrafts	46,116	47.0%	21,685	963	1,298	3,402	2,228	2,934	2,430	4,907	3,523	-	-	-
V. Miscellaneous	1,582,479	7.0%	110,468	-	3,057	35,890	10,607	18,030	34,136	3,385	5,363	-	-	-



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

Government Finance Statistics Report (GFS)

STATISTICAL TABLES 2017

Units of currency / Year ending: Millions of Riels, Fiscal year ends December 31

Level of Government: Budgetary Central Government

Nature of Data: Preliminary

Accounting Method: Non Cash

Non-Cash DATA

Statement I: Statement of Government Operations

Table 1: Revenue

Table 2: Expense

Table 3: Transactions in Assets and Liabilities

Budgetary Central Government Finance Statistics

Millions of Riels, Fiscal year ends December 31

STATEMENT OF GOVERNMENT OPERATIONS		BL2017	2017	Act2017/ BL 2017	2017M1	2017M2	2017M3	2017M4	2017M5	2017M6	2017M7	2017M8	2017M9	2017M10	2017M11	2017M12
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
1	Revenue	16,134,307.0	11,462,284.8	71.04%	1,103,651.5	1,481,911.7	1,841,415.5	1,545,137.8	1,512,624.6	1,227,620.5	1,353,223.9	1,396,699.3	0.0	0.0	0.0	0.0
11	Taxes	13,026,600.0	9,627,318.1	73.91%	1,003,344.0	1,302,995.0	1,568,965.8	1,365,632.3	1,182,233.0	973,754.0	1,175,294.3	1,055,099.8	0.0	0.0	0.0	0.0
13	Grants	687,838.0	507,694.0	73.81%	50,223.5	49,986.5	49,986.5	49,986.5	138,866.5	63,466.5	55,191.5	49,986.5	0.0	0.0	0.0	0.0
14	Other revenue	2,419,869.0	1,327,272.6	54.85%	50,084.0	128,930.2	222,463.2	129,519.0	191,525.1	190,400.0	122,738.1	291,613.0	0.0	0.0	0.0	0.0
2	Expense	12,262,844.6	7,179,202.0	58.54%	445,366.8	746,882.9	929,080.3	679,306.6	1,054,841.7	983,626.1	1,234,507.2	1,105,590.3	0.0	0.0	0.0	0.0
21	Compensation of employees	6,041,355.5	3,772,845.2	62.45%	361,420.4	382,064.8	607,975.3	302,738.3	518,110.3	539,112.3	553,191.5	508,232.3	0.0	0.0	0.0	0.0
22	Use of goods and services	2,847,163.0	1,046,523.1	36.76%	5,386.1	46,514.3	98,437.1	143,505.9	148,742.3	213,594.8	208,990.2	181,352.5	0.0	0.0	0.0	0.0
24	Interest	342,294.0	252,142.5	73.66%	11,939.6	54,628.8	42,536.7	5,789.9	12,099.2	12,002.0	13,959.5	99,186.8	0.0	0.0	0.0	0.0
25	Subsidies	10,920.0	70,579.2	646.33%	0.0	0.0	0.0	0.0	60,075.0	10,504.2	0.0	0.0	0.0	0.0	0.0	0.0
26	Grants	1,116,697.4	785,222.2	70.32%	203.9	167,140.7	32,335.0	154,813.6	61,380.8	25,481.6	172,341.6	171,525.1	0.0	0.0	0.0	0.0
27	Social benefits	1,297,286.7	781,799.0	60.26%	62,973.3	70,958.4	104,470.0	38,955.1	157,763.3	144,640.3	100,599.3	101,439.3	0.0	0.0	0.0	0.0
28	Other expense	607,128.0	470,090.8	77.43%	3,443.6	25,576.0	43,326.3	33,503.7	96,670.7	38,291.1	185,425.1	43,854.2	0.0	0.0	0.0	0.0
GOB	Gross operating balance (1-2+23+NOBz)	3,871,462.4	4,283,082.8	110.63%	658,284.7	735,028.8	912,335.1	865,831.3	457,782.9	243,994.4	118,716.7	291,109.0	0.0	0.0	0.0	0.0
NOB	Net operating balance (1-2+NOBz) ^{cl}	3,871,462.4	4,283,082.8	110.63%	658,284.7	735,028.8	912,335.1	865,831.3	457,782.9	243,994.4	118,716.7	291,109.0	0.0	0.0	0.0	0.0
31	Net Acquisition of Nonfinancial Assets	6,748,672.9	2,878,535.8	42.65%	180,760.8	373,354.5	479,711.8	270,115.9	351,168.8	496,920.0	494,970.3	231,533.7	0.0	0.0	0.0	0.0
311	Fixed assets	6,748,672.9	2,874,607.3	42.60%	180,760.8	373,354.5	476,875.3	270,115.9	351,168.8	496,920.0	494,970.3	230,441.7	0.0	0.0	0.0	0.0
314	Nonproduced assets	0.0	3,928.5	...	0.0	0.0	2,836.5	0.0	0.0	0.0	0.0	1,092.0	0.0	0.0	0.0	0.0
2M	Expenditure (2+31)	19,011,517.5	10,057,737.7	52.90%	626,127.6	1,120,237.4	1,408,792.1	949,422.5	1,406,010.5	1,480,546.1	1,729,477.5	1,337,124.0	0.0	0.0	0.0	0.0
NLB	Net lending (+) / Net borrowing (-) (1-2-31) or (1-2M)	-2,877,210.5	1,404,547.0	...	477,523.9	361,674.3	432,623.3	595,715.4	106,614.1	-252,925.7	-376,253.6	59,575.3	0.0	0.0	0.0	0.0
32	Net acquisition of financial assets	-148,431.0	2,242,508.8	...	197,659.8	353,429.6	717,270.5	659,594.6	332,227.3	21,887.5	-73,089.6	33,529.0	0.0	0.0	0.0	0.0
321	Domestic	-148,431.0	2,242,508.8	...	197,659.8	353,429.6	717,270.5	659,594.6	332,227.3	21,887.5	-73,089.6	33,529.0	0.0	0.0	0.0	0.0
33	Net incurrence of liabilities	3,181,205.0	837,961.7	26.34%	-279,864.0	-8,244.6	284,646.7	63,879.2	225,613.7	274,813.4	303,164.1	-26,046.7	0.0	0.0	0.0	0.0
331	Domestic	0.0	-648,604.6	...	-397,798.3	-175,576.4	56,867.6	-166,256.8	156.2	21,878.3	12,125.0	0.0	0.0	0.0	0.0	0.0
332	Foreign	3,181,205.0	1,486,566.3	46.73%	117,934.3	167,331.8	227,779.2	230,136.0	225,457.5	252,935.1	291,039.2	-26,046.7	0.0	0.0	0.0	0.0

NOTE



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

1. Data on Revenue at National was received on September 25, 2017
2. Data on Expenditure at National Level was received on September 25, 2017
3. Data on Loan and Grant of both multilateral and bilateral was retrieved on September 26, 2017

TOFE report will be updated in the next released.

