

State Budget Implementation in February 2019



Brief Report

According to the latest assessment of macroeconomic performance in early 2019, Cambodia has maintained strong economic growth up to 7.5 percent in 2018 and is projected to grow at a rate of 7.1 percent in 2019 while the inflation has been at manageably low rate coincided with the stability of the exchange rate.

In February 2019, according to the National Treasury preliminary data, the budgetary central government achieved the total domestic revenue of KHR **1,378.61** billion or in equivalent to **6.97** percent against the 2019 budget law, signifying the increase by **3.94** percent compared to the same month in 2018. Of the total domestic revenue, the tax revenue accounted for 94.56 percent and non-tax revenue for 5.20 percent. For the first two months of the year, the total domestic revenue has been achieved by KHR **2,894.43** billion or in equivalent to **14.63** percent against the 2019 budget law, marking the increase by **12.58** percent compared to the same period last year. The growth has been mainly attributed to the increase of direct taxes (11.13 percent), indirect taxes (18.41 percent), and international trade taxes (29.12 percent).

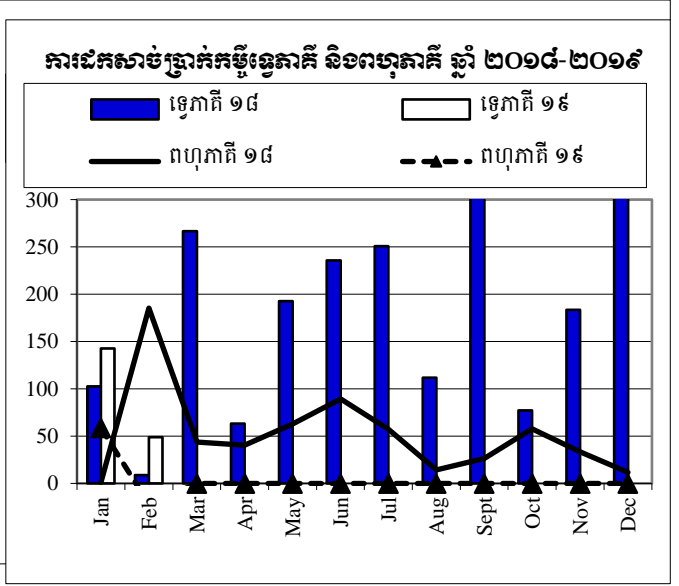
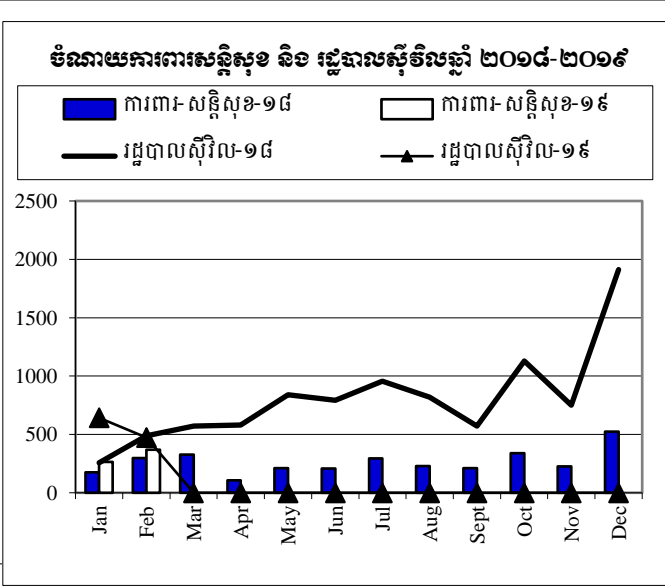
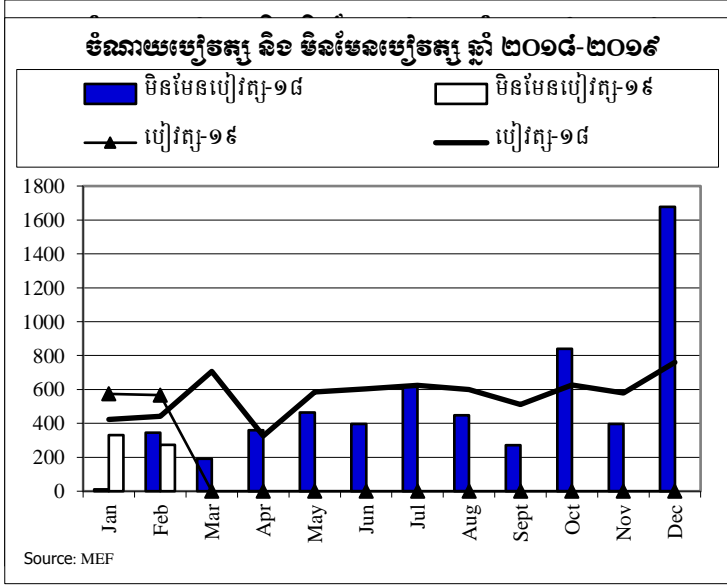
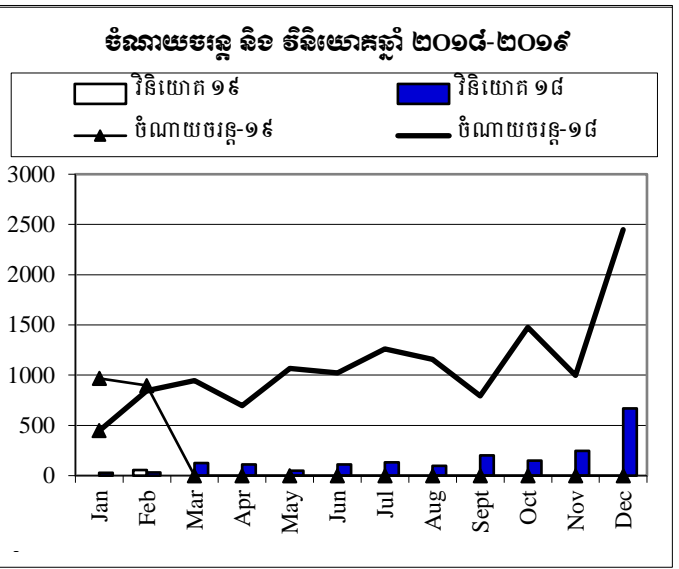
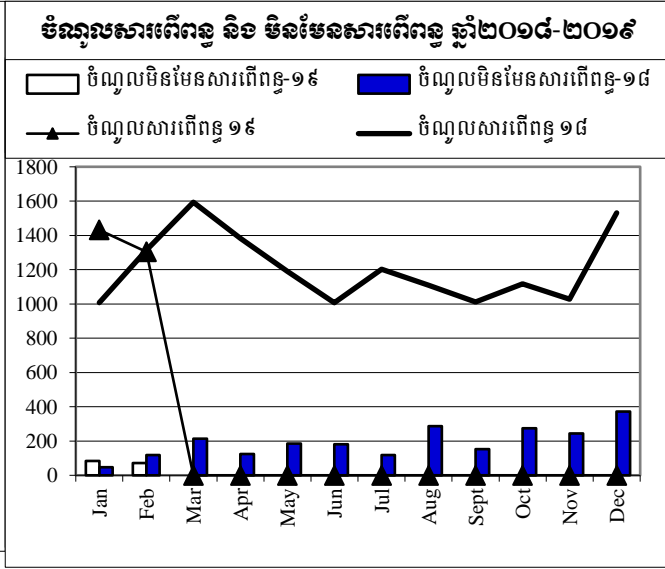
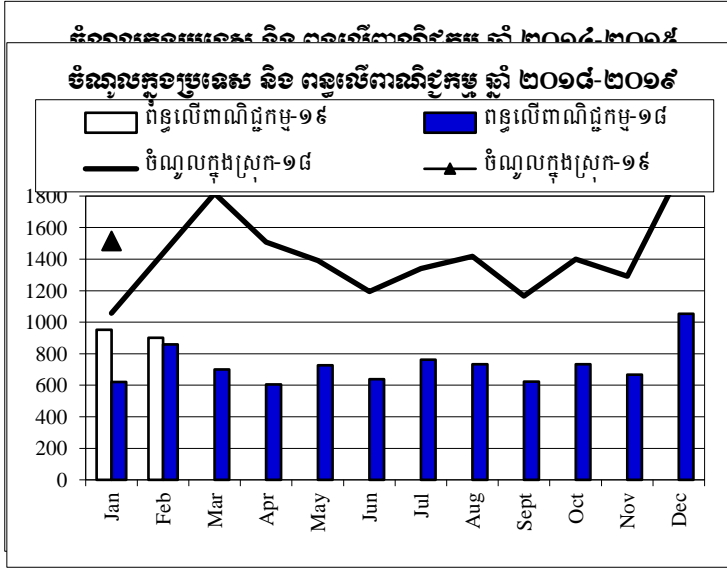
In February 2019, the budgetary central government, on the other hand, executed the total expenditures of KHR **1,066.43** billion or equal to **4.29** percent against the 2019 budget law, indicating the decrease by **10.94** percent compared to the same month last year. For the first two months of the year, the total expenditures have been achieved KHR **2,324.43** billion or equal to **9.35** percent against the 2019 budget law, marking the increase by **12.24** percent compared to the same period last year. The current expense execution has reached KHR **1,863.56** billion indicating the increase by **7.55** percent, of which the salary expense and other expenses account for KHR 1,140.80 billion and KHR 604.89 billion, respectively.

Based on this preliminary data, in conclusion, the implementation on domestic revenue collection and expenditure execution have been well performed, in particular, reflected by the increasing rate of **12.58** percent and **12.24** percent, respectively. As a result, the current budget balance has achieved the surplus of KHR **1,027.55** billion and overall budget balance has achieved the surplus of KHR **507.00** billion.



ការប្រៀបធៀបការអនុវត្តថវិកា ឆ្នាំ ២០១៨-២០១៩

ភីអិលស៊ី ប៊ែរលីន



Source: MEF

តារាងប្រតិបត្តិការហិរញ្ញវត្ថុឆ្នាំ ២០១៩ TOFE: BUDGET IMPLEMENTATION FOR 2019

	ច្បាប់ថវិកា ឆ្នាំ ២០១៩	ការអនុវត្ត /ច្បាប់	សរុប ការអនុវត្ត	មករា ១៩	កុម្ភៈ ១៩	មីនា ១៩	មេសា ១៩	ឧសភា ១៩	មិថុនា ១៩	កក្កដា ១៩	សីហា ១៩	កញ្ញា ១៩	តុលា ១៩	វិច្ឆិកា ១៩	ធ្នូ ១៩
I. DOMESTIC REVENUE	19,786.26	14.63%	2,894.43	1,515.82	1,378.61	-	-	-	-	-	-	-	-	-	-
1.CURRENT REVENUE	19,593.11	14.76%	2,891.10	1,515.82	1,375.28	-	-	-	-	-	-	-	-	-	-
a. TAX REVENUE	16,879.00	16.20%	2,735.17	1,431.58	1,303.59	-	-	-	-	-	-	-	-	-	-
Domestic tax revenue	14,468.00	15.97%	2,310.58	1,203.32	1,107.26	-	-	-	-	-	-	-	-	-	-
Direct Tax (income tax, profits tax)	4,330.00	10.55%	456.69	250.74	205.95	-	-	-	-	-	-	-	-	-	-
Indirect Tax	10,138.00	18.29%	1,853.88	952.58	901.30	-	-	-	-	-	-	-	-	-	-
o.w/ - Excise Tax on specific goods	900.00	15.80%	142.17	65.09	77.08	-	-	-	-	-	-	-	-	-	-
o.w/ -Special Excise Tax(petroleum,others)	3,152.00	23.29%	734.02	382.34	351.68	-	-	-	-	-	-	-	-	-	-
o.w/ - Excise Tax on specific services	85.00	12.93%	10.99	4.57	6.41	-	-	-	-	-	-	-	-	-	-
Other tax revenues	99.50	12.01%	11.95	6.79	5.17	-	-	-	-	-	-	-	-	-	-
Taxes on international trade	2,411.00	17.61%	424.59	228.26	196.33	-	-	-	-	-	-	-	-	-	-
Taxes and duties on imports	2,361.00	17.67%	417.25	223.73	193.52	-	-	-	-	-	-	-	-	-	-
o.w/ -Customs duties on imports	1,563.00	19.03%	297.51	166.72	130.79	-	-	-	-	-	-	-	-	-	-
-Customs duties on petroleum products	340.00	13.86%	47.14	20.80	26.33	-	-	-	-	-	-	-	-	-	-
-Additional tax on oil product - Road maintenance	342.00	15.16%	51.85	24.35	27.51	-	-	-	-	-	-	-	-	-	-
-Import tax for materials used for medical production	5.50	0.00%	-	-	-	-	-	-	-	-	-	-	-	-	-
Taxes and duties on exports	50.00	14.68%	7.34	4.53	2.81	-	-	-	-	-	-	-	-	-	-
o.w/-Tax on rubber exports	10.00	13.12%	1.31	0.90	0.41	-	-	-	-	-	-	-	-	-	-
-Tax on export of agricultural products	33.00	12.93%	4.27	2.69	1.58	-	-	-	-	-	-	-	-	-	-
o.w/-Tax on export of agricultural products	6.50	25.16%	1.64	0.86	0.77	-	-	-	-	-	-	-	-	-	-
b. NON TAX REVENUE	2,714.11	5.75%	155.93	84.24	71.69	-	-	-	-	-	-	-	-	-	-
State Property Revenue	127.42	2.70%	3.44	2.56	0.88	-	-	-	-	-	-	-	-	-	-
Concession and rental land	106.17	3.24%	3.44	2.56289	0.88	-	-	-	-	-	-	-	-	-	-
Public Enterprises Income	21.25	0.00%	-	-	-	-	-	-	-	-	-	-	-	-	-
Income from Sales, Rental of Properties and Services	2,295.83	6.47%	148.60	79.8820	68.72	-	-	-	-	-	-	-	-	-	-
Income of administrative public enterprises - operational services (for profit)	955.98	6.15%	58.77	57.76	1.01	-	-	-	-	-	-	-	-	-	-
Sales of Property of Public Administration	103.67	15.55%	16.12	6.61	9.52	-	-	-	-	-	-	-	-	-	-
Administrative fees	806.24	7.93%	63.94	11.87	52.07	-	-	-	-	-	-	-	-	-	-
Sales of Services	75.10	5.31%	3.99	2.81	1.18	-	-	-	-	-	-	-	-	-	-
	322.16	1.63%	5.26	0.82	4.44	-	-	-	-	-	-	-	-	-	-

តារាងប្រតិបត្តិការហិរញ្ញវត្ថុឆ្នាំ ២០១៩ TOFE: BUDGET IMPLEMENTATION FOR 2019

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Other Rental of immovable properties	32.69	1.60%	0.52	0.02	0.51	-	-	-	-	-	-	-	-	-	-
Other non tax	290.86	1.34%	3.89	1.80	2.09	-	-	-	-	-	-	-	-	-	-
o.w/ Other exceptional revenues	-	...	1.64	1.50	0.14	-	-	-	-	-	-	-	-	-	-
2. CAPITAL REVENUE	193.15	1.72%	3.33	-	3.33	-	-	-	-	-	-	-	-	-	-
Other financial assets	193.15	1.72%	3.33	-	3.33	-	-	-	-	-	-	-	-	-	-
II. BUDGET EXPENDITURE	24,859.08	9.35%	2,324.43	1,258.00	1,066.43	-	-	-	-	-	-	-	-	-	-
1. CURRENT EXPENDITURE	16,827.28	11.07%	1,863.56	967.91	895.64	-	-	-	-	-	-	-	-	-	-
a. Wages	7,862.54	14.51%	1,140.80	573.96	566.84	-	-	-	-	-	-	-	-	-	-
Personnel charges-civil administrative	4,661.10	13.39%	624.08	314.91	309.17	-	-	-	-	-	-	-	-	-	-
o.w/ Diplomatic salary	4.33	26.98%	1.17	1.17	-	-	-	-	-	-	-	-	-	-	-
Personnel charges-national defence and security	3,201.44	16.14%	516.72	259.06	257.67	-	-	-	-	-	-	-	-	-	-
b. Non wage	8,964.74	8.06%	722.75	393.95	328.80	-	-	-	-	-	-	-	-	-	-
-Purchases	1,617.94	8.50%	137.51	15.69	121.82	-	-	-	-	-	-	-	-	-	-
Maintenance supplies	283.27	1.19%	3.38	1.94	1.45	-	-	-	-	-	-	-	-	-	-
Administration supplies	232.89	0.89%	2.07	1.13	0.94	-	-	-	-	-	-	-	-	-	-
Food and agricultural products	158.47	22.48%	35.63	-	35.63	-	-	-	-	-	-	-	-	-	-
Clothing and decoration	166.65	2.22%	3.69	3.69	-	-	-	-	-	-	-	-	-	-	-
Small tools, material, furniture and equip.	459.90	19.41%	89.27	8.64	80.63	-	-	-	-	-	-	-	-	-	-
Energy and water	165.95	2.09%	3.47	0.29	3.18	-	-	-	-	-	-	-	-	-	-
Health supplies and equipment	147.67	0.00%	-	-	-	-	-	-	-	-	-	-	-	-	-
Other supplies	3.17	0.00%	-	-	-	-	-	-	-	-	-	-	-	-	-
-Services	1,730.70	2.76%	47.75	35.52	12.23	-	-	-	-	-	-	-	-	-	-
o.w/ -Rentals and charges (furniture)	23.07	38.62%	8.91	8.59	0.32	-	-	-	-	-	-	-	-	-	-
-Maintenance and repairs	871.27	0.46%	4.03	3.81	0.21	-	-	-	-	-	-	-	-	-	-
-Financial charges	525.09	22.47%	117.98	62.61	55.38	-	-	-	-	-	-	-	-	-	-
-Interests on external debt	525.09	21.47%	112.73	62.61	50.12	-	-	-	-	-	-	-	-	-	-
-Social Benefit	1,983.79	8.32%	165.01	72.89	92.12	-	-	-	-	-	-	-	-	-	-
o.w/- Social Security Benefits	868.87	15.28%	132.76	66.59	66.18	-	-	-	-	-	-	-	-	-	-
-Social Assistance to citizens	914.18	2.60%	23.79	4.58	19.21	-	-	-	-	-	-	-	-	-	-
-Social Assistance to social and cultural entities	139.50	5.95%	8.30	1.67	6.63	-	-	-	-	-	-	-	-	-	-

အစိုးရ ဖွဲ့စည်းပုံအခြေခံဥပဒေ ၂၀၁၉ TOFE: BUDGET IMPLEMENTATION FOR 2019

	ဥပဒေအရ နှစ် ၂၀၁၉	အစိုးရ /ဥပဒေ	အစိုးရ အစိုးရ	အစိုးရ	အစိုးရ	အစိုးရ	အစိုးရ	အစိုးရ	အစိုးရ	အစိုးရ	အစိုးရ	အစိုးရ	အစိုးရ	အစိုးရ	အစိုးရ
-Other social benefits	11.21	0.00%	-	-	-	-	-	-	-	-	-	-	-	-	-
-Grants	1,552.86	14.33%	222.58	207.11	15.47	-	-	-	-	-	-	-	-	-	-
-Other non wage	1,554.35	2.05%	31.91	0.13	31.79	-	-	-	-	-	-	-	-	-	-
o.w/ -Unanticipated Expense(Reserve)	1,019.01	0.00%	-	-	-	-	-	-	-	-	-	-	-	-	-
-Unexpected expenditures(Others exp.)	50.00	0.00%	-	-	-	-	-	-	-	-	-	-	-	-	-
2. CAPITAL	8,031.80	5.74%	460.88	290.09	170.79	-	-	-	-	-	-	-	-	-	-
Domestic Financing	2,708.03	2.04%	55.13	-	55.13	-	-	-	-	-	-	-	-	-	-
Tangible fixed assets and land	2,708.03	2.04%	55.13	-	55.13	-	-	-	-	-	-	-	-	-	-
External assistance (Project)	5,323.77	7.62%	405.74	290.09	115.65	-	-	-	-	-	-	-	-	-	-
CURRENT DEF/SURPL.comt (I.I-II.I)	2,765.83	37.15%	1,027.55	547.91	479.64	-	-	-	-	-	-	-	-	-	-
CURRENT DEF/SURPL.cash(comt.+3)	2,765.83	37.15%	1,027.55	547.91	479.64	-	-	-	-	-	-	-	-	-	-
III. FINANCING	5,072.82	-11.24%	(570.00)	(257.82)	(312.18)	-	-	-	-	-	-	-	-	-	-
1. FOREIGN FINANCING	4,667.82	7.68%	358.63	257.31	101.32	-	-	-	-	-	-	-	-	-	-
a. Budget support	250.00	0.00%	-	-	-	-	-	-	-	-	-	-	-	-	-
-Grants-budget support	125.00	0.00%	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Support	125.00	0.00%	-	-	-	-	-	-	-	-	-	-	-	-	-
Bilateral grant for investment expense	125.00	0.00%	-	-	-	-	-	-	-	-	-	-	-	-	-
-Debt and related liabilities-budget support	125.00	0.00%	-	-	-	-	-	-	-	-	-	-	-	-	-
Foreign borrowing	125.00	0.00%	-	-	-	-	-	-	-	-	-	-	-	-	-
Foreign borrowings from multilateral agencies	125.00	0.00%	-	-	-	-	-	-	-	-	-	-	-	-	-
b. Project aid	5,323.77	8.36%	445.27	278.94	166.33	-	-	-	-	-	-	-	-	-	-
Spent	5,323.77	7.62%	405.74	290.09	115.65	-	-	-	-	-	-	-	-	-	-
-Grants	1,064.75	16.67%	177.46	88.73	88.73	-	-	-	-	-	-	-	-	-	-
Bilateral grant for investment expense	1,064.75	16.67%	177.46	88.73	88.73	-	-	-	-	-	-	-	-	-	-
-Debt and related liabilities	4,259.02	5.36%	228.29	201.36	26.92	-	-	-	-	-	-	-	-	-	-
Foreign borrowing	4,259.02	5.36%	228.29	201.36	26.92	-	-	-	-	-	-	-	-	-	-
Foreign borrowings from multilateral agencies	4,259.02	0.86%	36.77	58.61	(21.84)	-	-	-	-	-	-	-	-	-	-
Foreign borrowings from bilateral agencies	-	...	191.52	142.75	48.76	-	-	-	-	-	-	-	-	-	-
Pending		...	39.52	(11.16)	50.68	-	-	-	-	-	-	-	-	-	-

តារាងប្រតិបត្តិការហិរញ្ញវត្ថុឆ្នាំ ២០១៩ TOFE: BUDGET IMPLEMENTATION FOR 2019

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c. Amortization on external debts	(905.95)	...	(86.64)	(21.63)	(65.01)	-	-	-	-	-	-	-	-	-	-
2. DOMESTIC FINANCING	-	...	(37.86)	(9.10)	(28.76)	-	-	-	-	-	-	-	-	-	-
a. Net bank financing (monetary suvey)	-	...	(339.47)	(218.76)	(120.71)	-	-	-	-	-	-	-	-	-	-
- Government's deposits		...	(339.47)	(218.76)	(120.71)	-	-	-	-	-	-	-	-	-	-
e. \$Acc.-gap between NBC &MEF		...	301.60	209.66	91.94	-	-	-	-	-	-	-	-	-	-
Error		...	0.00	(0.00)	(0.00)	-	-	-	-	-	-	-	-	-	-
Exchange rate (R/\$)		...		4,011	4,003	-	-	-	-	-	-	-	-	-	-
Provincial revenue	3,278.26	13.14%	430.88	223.36	207.52	-	-	-	-	-	-	-	-	-	-
o.w. provincial tax revenue	1,351.62	16.90%	228.45	119.60	108.84	-	-	-	-	-	-	-	-	-	-
o.w. prov. non-tax revenue	1,026.26	0.41%	4.16	2.36	1.80	-	-	-	-	-	-	-	-	-	-
o.w. prov. Transfer from central	900.39	22.02%	198.27	101.40	96.88	-	-	-	-	-	-	-	-	-	-
Provincial expenditure	1,570.42	4%	61.87	22.25	39.62	-	-	-	-	-	-	-	-	-	-
o.w. wage and salary	474.36	13%	61.87	22.25	39.62	-	-	-	-	-	-	-	-	-	-
o.w. non-wage	1,016.71	0%	-	-	-	-	-	-	-	-	-	-	-	-	-
	79.35	0%	-	-	-	-	-	-	-	-	-	-	-	-	-
Provincial Balance		...	369.01	201.11	167.89	-	-	-	-	-	-	-	-	-	-
Contribution from casino and Lottery	229.02	0%	-	-	-	-	-	-	-	-	-	-	-	-	-

ថ្ងៃ រោច ខែផល្គុន ឆ្នាំច សិរីទិស័ក ព.ស. ២៥៦២
រាជធានីភ្នំពេញ ថ្ងៃទី ខែមីនា ឆ្នាំ២០១៩

ថ្ងៃចន្ទ ៥រោច ខែផល្គុន ឆ្នាំច សិរីទិស័ក ព.ស. ២៥៦២
រាជធានីភ្នំពេញ ថ្ងៃទី២៥ ខែមីនា ឆ្នាំ២០១៩

អគ្គនាយករង
អគ្គនាយកដ្ឋានគោលនយោបាយ

ប្រធាននាយកដ្ឋាន
នាយកដ្ឋានស្តីពី និងវិភាគសេដ្ឋកិច្ច

ប្រធានការិយាល័យ
ស្តីពីហិរញ្ញវត្ថុសាធារណៈ

ចំណាយបច្ចុប្បន្នតាមក្រសួង ឆ្នាំ ២០១៩/ CURRENT BUDGET EXPENDITURE BY MINISTRY 2019

គិតជាលានរៀល

	ច្បាប់ថវិកា ឆ្នាំ ២០១៩	ការអនុវត្ត / ច្បាប់	មករា ១៩	កុម្ភៈ ១៩	មីនា ១៩	មេសា ១៩	ឧសភា ១៩	មិថុនា ១៩	កក្កដា ១៩	សីហា ១៩	កញ្ញា ១៩	តុលា ១៩	វិច្ឆិកា ១៩	ធ្នូ ១៩
Total Current Expenditures	16,827,280	11.1%	1,863,555	967,911	895,644									
I. General Administration	2,451,824	23.8%	583,179	423,181	159,997									
01. Royal Palace	98,414	10.9%	10,746	2,679	8,067									
02. National Assembly	183,783	27.7%	50,998	50,998	-									
03. Senate	87,233	29.7%	25,936	25,936	-									
04. Counstitutional Council	11,523	35.2%	4,059	4,054	5									
05.1 Council of Minister	415,409	5.7%	23,648	4,315	19,333									
05.4 CDC	15,430	1.1%	165	83	83									
07.2 Interior-Administration	206,039	20.1%	41,356	20,211	21,146									
08. Relations Assembly and Inspections	41,556	7.1%	2,930	1,425	1,505									
09. Foreign Affairs and Int'l Cooperation	148,849	12.5%	18,641	16,746	1,895									
10. Economy and Finance	796,115	47.1%	374,930	281,764	93,166									
14. Planning	91,138	10.0%	9,149	3,980	5,169									
28. Urbanization and Construction	162,996	5.2%	8,516	4,083	4,433									
30. National Election Committee	79,059	3.6%	2,872.67	1,708	1,164									
31. National Audit Authority	14,905	8.6%	1,285	639	646									
33.1 Anti-currupcion Authority	45,856	8.6%	3,940	1,871	2,069									
34. Public Function	53,519	7.5%	4,005	2,687	1,318									
II. Defense and Security	4,057,518	15.6%	631,189	263,621	367,567	-	-	-	-	-	-	-	-	-
06. National Defense	2,416,438	14.8%	356,933	165,203	191,730									
07.1 Interior - Public Security	1,490,709	17.8%	265,831	93,857	171,974									
26. Justice	150,371	5.6%	8,425	4,561	3,864									
III. Social Administrative	6,196,796	9.2%	572,083	249,944	322,139	-	-	-	-	-	-	-	-	-
11. Information	85,179	10.1%	8,636	2,707	5,929									
12. Public Health	1,545,525	4.9%	75,675	32,093	43,582									
16. Education, Youth and Sport	2,949,604	10.4%	305,726	127,721	178,005									
18. Culture and Fine-Arts	180,146	4.0%	7,161	3,235	3,927									
19. Environment	89,742	8.0%	7,183	3,162	4,021									
21. Social Affair & Veteran	993,071	14.5%	143,743	71,060	72,682									
23. Public Worship and Religion	68,706	8.5%	5,837	2,528	3,309									
24. Woman Affairs	50,888	6.9%	3,525	1,776	1,749									
32. Labour and Vocational Training	233,936	6.2%	14,597	5,662	8,934									
IV. Economy Administrative	1,506,888	4.6%	69,147	31,165	37,982	-	-	-	-	-	-	-	-	-
05.3 Civil Aviation Secretariate	55,812	4.2%	2,341	1,144	1,197									
13. Industry, Mines and Energy	56,764	5.0%	2,856	1,324	1,532									
15. Commerce	148,168	6.0%	8,889	5,226	3,663									
17. Agriculture, Forestry and Fishery	264,924	7.3%	19,402	8,726	10,676									
20. Rural Development	183,295	3.0%	5,588	2,244	3,344									
22. Posts and Telecommunications	73,964	5.1%	3,765	1,613	2,152									
25. Public Works and Transport	409,345	3.0%	12,193	5,593	6,601									
27. Tourism	98,065	5.4%	5,253	1,645	3,608									
29. Water Resources and Meteorology	159,188	3.4%	5,436	2,134	3,302									
35. Industry and Handicrafts	57,363	6.0%	3,423	1,516	1,907									
V. Miscellaneous	2,614,254	0.3%	7,958	-	7,958	-	-	-	-	-	-	-	-	-
99.Unexpect Expenditure	2,614,254	0.3%	7,958	-	7,958									

NOTE



TOFE report was issued based on temporary data as following:

1. Data on Revenue at National level was received on March 5, 2019
2. Data on Expenditure at National Level was received March 22, 2019
3. Data on Loan and Grant of multilateral and bilateral was retrieved on March 14, 2019
4. Financial Operation Data (Credit Bank) was received on March 13, 2019

TOFE report will be updated in the next released.

