

Brief Report
On
State Budget Implementation in June 2017



I. Introduction

As of June 2017, Cambodian macroeconomic environment continued to be stable, underpinned from stabilized exchange rate and low inflation. 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 June 2017, Central government has achieved total domestic revenue of KHR 1,189.78 billion, increased by 1.43 percent compared to June 2016 due to the rise in tax on profit, excise tax and non-revenue.

Overall, as of June 2017, total domestic revenue has reached KHR 8,394.47 billion which accounted for 3.64 percent higher than budget law or grew by 13.70 percent compared to previous year, in which the revenue collection from General Department of Taxation increased by 30.33 percent and Department of Non-Tax Revenue increased by 19.25 percent. In the first 6 month 2017, total current expenditure has reached KHR 8,354.14 billion, of which tax revenue and non-tax revenue increased by 13.13 percent and 18.30 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

In June 2017, expenditure of central government has achieved KHR 1,409.66 billion, contracted by 3.93 percent compared to June 2016 due to the decrease in capital expenditure.

As of June 2017, total expenditure has reached KHR 6,928.55 billion, which accounted for 14.50 percent lower than budget law but accelerated by 20.07 percent compared to previous

year due to the rise in expenditure on security and defense and general administration. This better performance of expenditure reflects the improvement of the spending procedures and clearer understanding of the procedures and guidelines. In addition, Programme Budgeting Ministries have shown concerted efforts to carry out activities as planned and to ensure good result.

IV. Budget Balance

In June 2017, the current budget balance has achieved surplus of KHR 163.62 billion but overall budget balance has shown a deficit of KHR 219.78 billion. Overall, as of June 2017, the current budget balance and overall budget balance have achieved surplus of KHR 3,333.91 billion and KHR 1,464.71 billion.

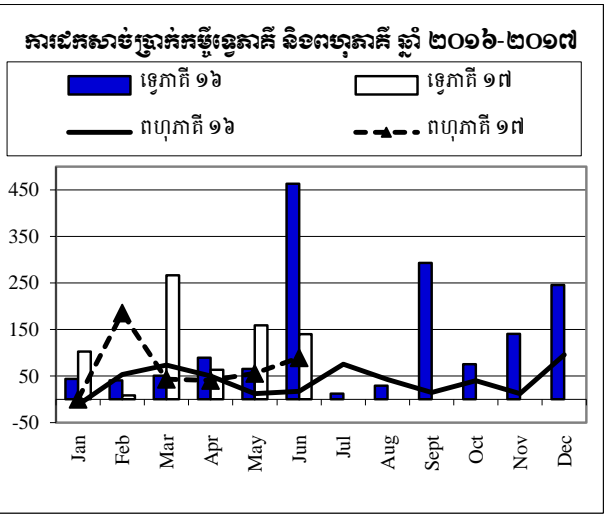
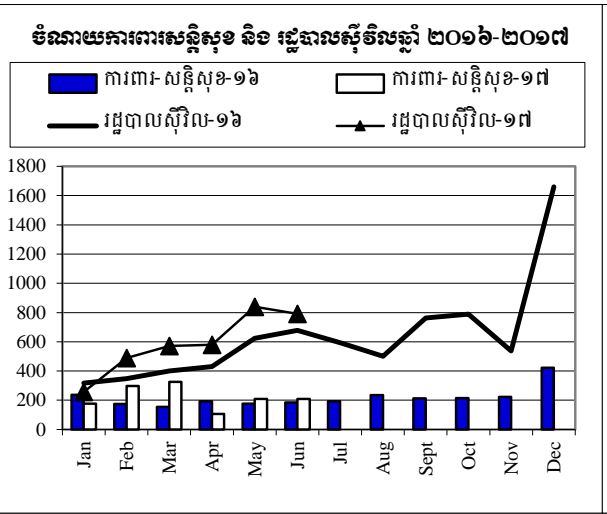
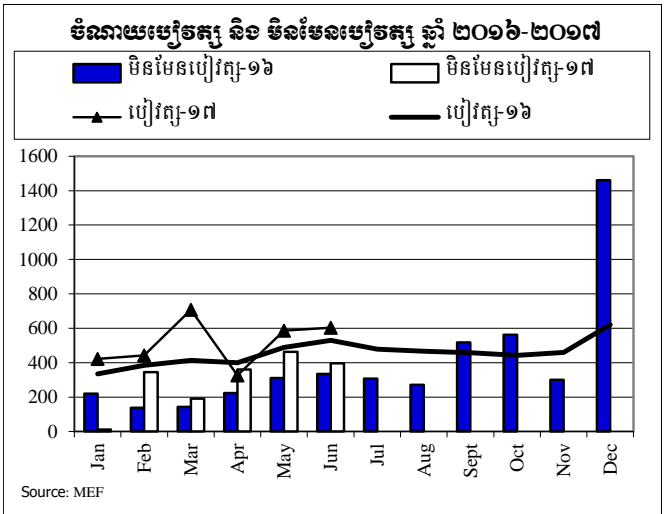
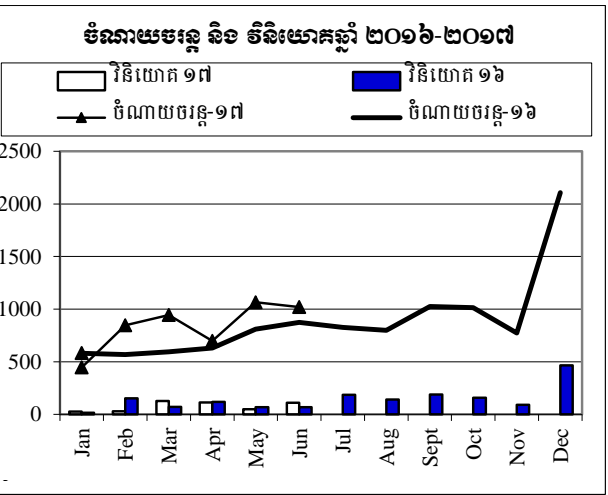
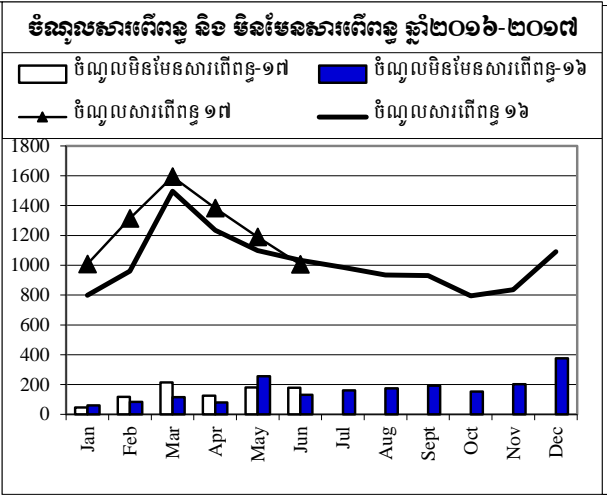
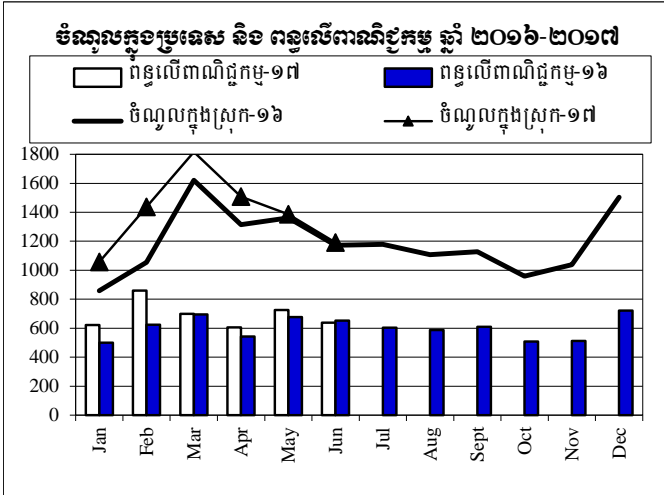
V. Conclusion

As a result, as of June 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

វិភាគថវិកា



ការងារប្រតិបត្តិការងារស្តង់ដារ ២០១៧ TOFE: BUDGET IMPLEMENTATION FOR 2017

Billions of Riels	2017 C.B.L.	Implementation 6 months =50%		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	53.64%	8,394.47	1,057.01	1,437.41	1,816.04	1,508.36	1,385.86	1,189.78	-	-	-	-	-	-
I.CURRENT REVENUE	15,501.47	53.89%	8,354.14	1,053.66	1,431.92	1,806.65	1,508.36	1,369.53	1,184.01	-	-	-	-	-	-
a. TAX REVENUE	13,209.10	56.73%	7,493.50	1,007.34	1,314.61	1,593.41	1,383.62	1,188.74	1,005.78	-	-	-	-	-	-
Domestic tax revenue	11,009.50	59.62%	6,564.24	872.72	1,164.59	1,421.59	1,238.21	1,017.02	850.10	-	-	-	-	-	-
Direct Tax (income tax, profits tax)	3,276.60	73.68%	2,414.08	251.53	305.03	722.27	632.35	291.21	211.68	-	-	-	-	-	-
Indirect Tax	7,732.90	53.67%	4,150.16	621.19	859.56	699.32	605.86	725.81	638.42	-	-	-	-	-	-
o.w/ - Excise Tax on specific goods	700.00	53.91%	377.35	83.87	76.85	66.36	48.10	42.06	60.11	-	-	-	-	-	-
o.w/ -Special Excise Tax(petroleum,others)	2,280.00	56.87%	1,296.59	172.42	219.46	239.71	218.18	230.93	215.88	-	-	-	-	-	-
Other tax revenues	98.50	47.08%	46.37	3.36	10.84	9.93	5.67	7.59	8.97	-	-	-	-	-	-
Taxes on international trade	2,199.60	42.25%	929.26	134.62	150.02	171.81	145.41	171.71	155.68	-	-	-	-	-	-
Taxes and duties on imports	2,149.80	42.38%	911.10	130.98	147.15	169.57	143.67	168.51	151.21	-	-	-	-	-	-
o.w/ -Customs duties on imports	1,430.00	45.01%	643.68	96.86	109.63	116.20	98.92	117.02	105.06	-	-	-	-	-	-
-Customs duties on petroleum products	320.00	32.43%	103.79	13.94	15.53	20.90	14.92	24.18	14.31	-	-	-	-	-	-
-Import tax for materials used for medical production	2.20	25.40%	0.56	-	-	-	-	0.56	-	-	-	-	-	-	-
Taxes and duties on exports	49.80	36.47%	18.16	3.64	2.88	2.24	1.73	3.21	4.47	-	-	-	-	-	-
o.w/-Tax on rubber exports	14.00	26.36%	3.69	0.18	0.19	0.41	0.58	0.77	1.56	-	-	-	-	-	-
-Tax on export of agricultural products	33.00	40.80%	13.46	3.31	2.56	1.71	1.06	2.13	2.70	-	-	-	-	-	-
-Tax on export of agricultural products	2.30	35.56%	0.82	0.12	0.08	0.10	0.09	0.27	0.14	-	-	-	-	-	-
b. NON TAX REVENUE	2,292.37	37.54%	860.64	46.32	117.31	213.24	124.74	180.80	178.23	-	-	-	-	-	-
State Property Revenue	109.77	47.87%	52.55	1.27	0.96	15.19	3.37	24.03	7.73	-	-	-	-	-	-
Concession and rental land	91.12	43.48%	39.62	1.27	0.88	15.18	3.37	11.20	7.73	-	-	-	-	-	-
Income from Sales, Rental of Properties and Services	1,644.26	38.21%	628.31	37.84	93.12	141.43	99.78	118.93	137.20	-	-	-	-	-	-
Income of administrative public enterprises -operational services (for profit)	724.17	40.70%	294.71	2.11	51.68	54.39	45.29	82.37	58.88	-	-	-	-	-	-
Sales of Property of Public Administration	84.84	32.90%	27.91	1.39	2.70	5.91	5.12	4.99	7.81	-	-	-	-	-	-
Administrative fees	733.11	37.74%	276.68	32.09	36.39	72.79	45.26	27.49	62.65	-	-	-	-	-	-
Sales of Services	82.45	25.79%	21.26	1.45	1.84	7.21	3.02	1.79	5.96	-	-	-	-	-	-
Other non tax	538.35	33.40%	179.79	7.21	23.23	56.62	21.60	37.84	33.30	-	-	-	-	-	-
2. CAPITAL REVENUE	148.43	27.17%	40.32	3.35	5.49	9.39	-	16.33	5.76	-	-	-	-	-	-
Other financial assets	148.43	27.17%	40.32	3.35	5.49	9.39	-	16.33	5.76	-	-	-	-	-	-

ការងារប្រតិបត្តិការហិរញ្ញវត្ថុ ២០១៧ TOFE: BUDGET IMPLEMENTATION FOR 2017

Billions of Riels	2017 C.B.L.	Implementation 6 months =50%	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	35.50%	6,928.55	626.13	1,120.24	1,432.13	962.67	1,377.74	1,409.66	-	-	-	-	-
1. CURRENT EXPENDITURE	13,050.69	38.46%	5,019.03	445.62	845.75	945.26	696.63	1,065.37	1,020.39	-	-	-	-	-
a. Wages	6,804.06	45.38%	3,087.81	422.60	442.17	707.30	326.23	585.81	603.70	-	-	-	-	-
Personnel charges-civil administrative	4,325.68	44.81%	1,938.21	246.56	256.04	394.93	253.62	385.95	401.11	-	-	-	-	-
Personnel charges-national defence and security	2,478.38	46.39%	1,149.60	176.04	186.13	312.36	72.60	199.87	202.60	-	-	-	-	-
b. Non wage	6,246.63	30.92%	1,931.22	23.02	403.59	237.96	370.41	479.56	416.69	-	-	-	-	-
-Purchases	1,418.29	27.27%	386.74	2.50	116.58	28.03	54.87	78.64	106.13	-	-	-	-	-
-Services	1,619.45	19.46%	315.15	4.60	28.15	38.88	89.90	64.35	89.27	-	-	-	-	-
-Financial charges	342.29	48.53%	166.13	12.62	58.83	46.74	10.60	16.30	21.05	-	-	-	-	-
-Social Benefit	804.72	41.32%	332.51	3.10	28.36	41.61	36.25	116.96	106.22	-	-	-	-	-
-Grants	1,302.21	47.30%	615.91	0.20	171.66	68.23	165.42	140.27	70.12	-	-	-	-	-
-Other non wage	759.66	15.11%	114.78	-	0.00	14.47	13.36	63.04	23.90	-	-	-	-	-
2. CAPITAL	6,468.26	29.52%	1,909.53	180.51	274.48	486.87	266.03	312.36	389.26	-	-	-	-	-
Domestic Financing	2,183.70	20.77%	453.49	27.31	30.11	126.69	112.07	47.51	109.81	-	-	-	-	-
Tangible fixed assets and land	2,183.70	20.21%	441.40	27.31	30.11	118.60	112.07	43.50	109.81	-	-	-	-	-
External assistance (Project)	4,284.56	33.98%	1,456.03	153.20	244.38	360.18	153.97	264.85	279.46	-	-	-	-	-
CURRENT DEF/SURPL.comt (I.1-II.1)	2,450.78	136.08%	3,335.12	608.05	586.17	861.39	811.73	304.16	163.62	-	-	-	-	-
OVERALL DEF/SURPL.comt (I-II)	(3,869.04)	-37.89%	1,465.91	430.88	317.18	383.92	545.69	8.12	(219.88)	-	-	-	-	-
3. Expenditure adjustments	-		(1.21)	(70.87)	69.66	-	-	-	-	-	-	-	-	-
Civil administration			(1.21)	(70.87)	69.66	-	-	-	-	-	-	-	-	-
CURRENT DEF/SURPL.cash(comt.+3)	2,450.78	136.03%	3,333.91	537.18	655.83	861.39	811.73	304.16	163.62	-	-	-	-	-
OVERALL DEF/SURPL.cash (com.+3)	(3,869.04)	-37.86%	1,464.71	360.01	386.84	383.92	545.69	8.12	(219.88)	-	-	-	-	-
III. FINANCING	3,869.04	-37.86%	(1,464.71)	(360.01)	(386.84)	(383.92)	(545.69)	(8.12)	219.88	-	-	-	-	-
I. FOREIGN FINANCING	3,869.04	38.66%	1,495.58	167.92	217.32	277.80	280.09	330.85	221.61	-	-	-	-	-
a. Budget support	250.00	108.83%	272.07	-	-	-	154.72	88.88	28.47	-	-	-	-	-
-Grants-budget support	88.00		102.36	-	-	-	-	88.88	13.48	-	-	-	-	-
-Debt and related liabilities-budget support	162.00	104.76%	169.71	-	-	-	154.72	-	14.99	-	-	-	-	-
Foreign borrowing	162.00	104.76%	169.71	-	-	-	154.72	-	14.99	-	-	-	-	-
b. Project aid	4,284.56	33.54%	1,436.85	177.41	229.56	356.66	144.46	296.07	232.68	-	-	-	-	-
Spent	4,284.56	33.98%	1,456.03	153.20	244.38	360.18	153.97	264.85	279.46	-	-	-	-	-
-Grants	599.84	50.00%	299.92	49.99	49.99	49.99	49.99	49.99	49.99	-	-	-	-	-
-Debt and related liabilities	3,684.72	31.38%	1,156.12	103.21	194.39	310.19	103.98	214.87	229.47	-	-	-	-	-
Foreign borrowing	3,684.72	31.38%	1,156.12	103.21	194.39	310.19	103.98	214.87	229.47	-	-	-	-	-

ការងារប្រតិបត្តិការហិរញ្ញវត្ថុឆ្នាំ 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
		6 months	=50%												
Foreign borrowings from multilateral agencies	3,684.72	11.28%	415.70	0.56	185.79	43.52	40.77	55.73	89.33	-	-	-	-	-	-
Foreign borrowings from bilateral agencies	-		740.41	102.65	8.60	266.67	63.21	159.14	140.14	-	-	-	-	-	-
Pending			(19.18)	24.22	(14.81)	(3.52)	(9.51)	31.22	(46.78)	-	-	-	-	-	-
c. Amortization on external debts	(665.51)	32.06%	(213.35)	(9.49)	(12.25)	(78.86)	(19.09)	(54.11)	(39.54)	-	-	-	-	-	-
2. DOMESTIC FINANCING	-	#DIV/0!	(1,891.71)	(352.80)	114.12	(1,002.17)	(517.71)	(113.46)	(19.69)	-	-	-	-	-	-
a. Net bank financing (monetary survey)	-	#DIV/0!	(1,875.22)	(7.22)	(214.98)	(1,002.17)	(517.71)	(113.46)	(19.69)	-	-	-	-	-	-
- Government's deposits		#DIV/0!	(1,875.22)	(7.22)	(214.98)	(1,002.17)	(517.71)	(113.46)	(19.69)	-	-	-	-	-	-
d. Private sectors	-		(3.17)	(332.26)	329.09	-	-	-	-	-	-	-	-	-	-
- Individual acct. & security deposits			(3.17)	(332.26)	329.09	-	-	-	-	-	-	-	-	-	-
e. \$Acc.-gap between NBC & MEF			(13.32)	(13.32)	-	-	-	-	-	-	-	-	-	-	-
3. OUTSTANDING OPERATIONS			(1,068.58)	(175.13)	(718.27)	340.45	(308.07)	(225.51)	17.96	-	-	-	-	-	-
Error			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	-	-	-	-	-	-
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			65.18	5.17	11.78	9.29	9.48	14.56	14.90	-	-	-	-	-	-
10 Ministry Spending by Program	5,394.27	44.49%	2,400.04	146.49	392.93	340.20	383.07	608.71	528.65	-	-	-	-	-	-

ភ្នំពេញ ថ្ងៃទី ខែកក្កដា ឆ្នាំ ២០១៧

អគ្គនាយក នៃអគ្គនាយកដ្ឋាន
គោលនយោបាយសេដ្ឋកិច្ច និងហិរញ្ញវត្ថុសាធារណៈ

ប្រធាននាយកដ្ឋានស្ថិតិ

ប្រធានការិយាល័យ
ស្ថិតិហិរញ្ញវត្ថុសាធារណៈ

ហង់ វិសុទ្ធ

စံနှုန်းမီအညွှန်းစာရင်းစာရင်း ၂၀၁၇/ CURRENT BUDGET EXPENDITURE BY MINISTRY 2017

Million Riels	2017 C.B.L.	Implementation 6 months =50%	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	38.5%	5,019,027	445,619	845,753	945,256	696,634	1,065,373	1,020,392					
I. General Administration	2,113,100	62.6%	1,322,498	76,231	289,508	201,300	268,197	265,664	221,597					
01. Royal Palace	85,748	46.6%	39,993	2,444	8,338	8,676	3,610	7,317	9,608	-	-	-	-	-
02. National Assembly	149,197	64.4%	96,068	21,146	17,976	19,484	16,877	-	20,584	-	-	-	-	-
03. Senate	62,002	47.8%	29,668	14,169	1,398	7,174	6,927	-	-	-	-	-	-	-
04. Counstitutional Council	9,804	57.2%	5,613	1,781	1,149	-	1,781	271	630	-	-	-	-	-
05.1 Council of Minister	477,179	37.6%	179,473	4,100	23,663	42,283	25,862	60,439	23,126	-	-	-	-	-
05.4 CDC	16,210	2.4%	387	-	-	195	65	64	64	-	-	-	-	-
07.2 Interior-Administration	126,158	38.1%	48,060	4,889	5,181	9,335	9,227	8,510	10,919	-	-	-	-	-
08. Relations Assembly and Inspections	34,559	30.2%	10,454	796	1,024	1,436	2,192	2,535	2,472	-	-	-	-	-
09. Foreign Affairs and Int'l Cooperation	102,157	43.9%	44,896	478	1,304	13,878	4,655	15,535	9,045	-	-	-	-	-
10. Economy and Finance	575,075	124.8%	717,818	18,121	219,490	77,426	162,435	155,622	84,723	-	-	-	-	-
14. Planning	64,243	31.1%	19,954	2,007	3,219	3,956	3,165	3,462	4,145	-	-	-	-	-
28. Urbanization and Construction	134,775	22.6%	30,510	2,376	3,342	9,190	4,331	4,347	6,922	-	-	-	-	-
30. National Election Committee	180,945	39.7%	71,872.23	1,265	225	2,210	23,181	1,155	43,836	-	-	-	-	-
31. National Audit Authority	12,445	25.1%	3,125	446	448	448	524	469	791	-	-	-	-	-
33.1 Anti-corrupction Authority	36,846	36.6%	13,484	1,366	1,375	3,757	1,787	3,559	1,640	-	-	-	-	-
34. Public Function	45,757	24.3%	11,124	847	1,376	1,853	1,579	2,378	3,092	-	-	-	-	-
II. Defense and Security	3,212,242	42.2%	1,356,421	179,371	301,726	331,483	111,817	215,602	216,422					
06. National Defense	1,856,205	43.7%	811,548	117,670	131,002	261,982	31,376	133,452	136,066	-	-	-	-	-
07.1 Interior - Public Security	1,239,287	41.4%	513,157	58,368	166,494	64,091	75,434	75,943	72,826	-	-	-	-	-
26. Justice	116,750	27.2%	31,717	3,332	4,230	5,410	5,007	6,207	7,530	-	-	-	-	-
III. Social Administrative	4,836,498	40.4%	1,951,967	172,075	219,338	328,486	237,614	511,006	483,449					
11. Information	71,081	43.6%	30,978	1,729	2,411	2,959	3,652	10,719	9,507	-	-	-	-	-
12. Public Health	1,201,855	39.4%	473,598	19,655	30,632	42,836	39,691	175,040	165,744	-	-	-	-	-
16. Education, Youth and Sport	2,383,673	40.4%	961,902	89,295	114,061	172,061	142,234	225,416	218,834	-	-	-	-	-
18. Culture and Fine-Arts	78,411	27.5%	21,552	2,275	2,777	3,180	3,004	5,214	5,102	-	-	-	-	-
19. Environment	61,908	25.8%	15,992	1,369	1,862	2,444	2,226	3,517	4,573	-	-	-	-	-
21. Social Affair & Veteran	749,763	50.0%	374,802	51,786	57,835	94,349	34,619	73,645	62,569	-	-	-	-	-
23. Public Worship and Religion	57,309	36.4%	20,877	1,220	2,747	3,046	3,159	5,945	4,759	-	-	-	-	-
24. Woman Affairs	42,741	36.2%	15,481	912	1,786	2,035	2,766	3,683	4,299	-	-	-	-	-
32. Labour and Vocational Training	189,759	19.4%	36,787	3,833	5,227	5,577	6,262	7,826	8,062	-	-	-	-	-
IV. Economy Administrative	1,306,367	21.9%	286,421	17,943	32,124	48,096	68,399	55,072	64,788					
05.3 Civil Aviation Secretariate	55,104	12.1%	6,660	750	842	844	931	2,335	957	-	-	-	-	-
13. Industry, Mines and Energy	46,402	20.5%	9,528	811	1,154	1,512	1,526	2,276	2,248	-	-	-	-	-
15. Commerce	130,313	24.9%	32,421	1,958	4,423	4,607	7,796	4,969	8,669	-	-	-	-	-
17. Agriculture, Forestry and Fishery	220,187	26.6%	58,544	5,472	7,600	8,572	8,832	13,128	14,940	-	-	-	-	-
20. Rural Development	160,807	14.3%	23,033	1,330	2,036	3,370	2,988	5,729	7,581	-	-	-	-	-
22. Posts and Telecommunications	59,149	52.0%	30,738	1,037	1,349	2,129	18,385	2,264	5,573	-	-	-	-	-
25. Public Works and Transport	388,160	14.5%	56,408	3,190	5,052	15,041	9,350	12,379	11,397	-	-	-	-	-
27. Tourism	81,828	41.8%	34,202	1,114	6,451	5,421	12,349	5,449	3,419	-	-	-	-	-
29. Water Resources and Meteorology	118,302	18.3%	21,633	1,318	1,918	3,197	4,015	3,610	7,574	-	-	-	-	-
35. Industry and Handicrafts	46,116	28.7%	13,255	963	1,298	3,402	2,228	2,934	2,430	-	-	-	-	-
V. Miscellaneous	1,582,479	6.4%	101,720	-	3,057	35,890	10,607	18,030	34,136					



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)*

សារងប្រតិបត្តិការហិរញ្ញវត្ថុរដ្ឋាភិបាល

គិតជាលានរៀល
Million Riels

Statement of Government Operations

សារងប្រតិបត្តិការហិរញ្ញវត្ថុរដ្ឋាភិបាល

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	8,700,813	16,134,307.0	53.9%	1,103,650.8	1,479,892.3	1,841,421.8	1,545,068.1	1,507,201.7	1,223,578.2	0.0	0.0	0.0	0.0	0.0	0.0
A11	Taxes	7,507,299	13,330,680.1	56.3%	1,008,548.3	1,315,042.2	1,592,925.3	1,386,779.7	1,206,554.1	997,449.2	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	402,516	687,838.0	58.5%	50,223.6	49,986.5	49,986.5	49,986.5	138,866.5	63,466.5	0.0	0.0	0.0	0.0	0.0	0.0
A14	Other revenue	790,998	2,115,788.9	37.4%	44,879.0	114,863.6	198,510.0	108,302.0	161,781.0	162,662.5	0.0	0.0	0.0	0.0	0.0	0.0
A2	Expense	4,839,104	12,262,844.6	39.5%	445,366.8	746,882.9	929,080.3	679,306.6	1,054,841.7	983,626.1	0.0	0.0	0.0	0.0	0.0	0.0
A21	Compensation of employees	2,711,421	6,041,355.5	44.9%	361,420.4	382,064.8	607,975.3	302,738.3	518,110.3	539,112.3	0.0	0.0	0.0	0.0	0.0	0.0
A22	Use of goods and services	656,180	2,847,163.0	23.0%	5,386.1	46,514.3	98,437.1	143,505.9	148,742.3	213,594.8	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	138,996	342,294.0	40.6%	11,939.6	54,628.8	42,536.7	5,789.9	12,099.2	12,002.0	0.0	0.0	0.0	0.0	0.0	0.0
A25	Subsidies	70,579	10,920.0	646.3%	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
A26	Grants	441,356	1,116,697.4	39.5%	203.9	167,140.7	32,335.0	154,813.6	61,380.8	25,481.6	0.0	0.0	0.0	0.0	0.0	0.0
A27	Social benefits	579,760	1,297,286.7	44.7%	62,973.3	70,958.4	104,470.0	38,955.1	157,763.3	144,640.3	0.0	0.0	0.0	0.0	0.0	0.0
A28	Other expense	240,811	607,128.0	39.7%	3,443.6	25,576.0	43,326.3	33,503.7	96,670.7	38,291.1	0.0	0.0	0.0	0.0	0.0	0.0
GOB	Gross operating balance (1-2+23+NOBz)	3,861,709	3,871,462.4	99.7%	658,284.0	733,009.3	912,341.5	865,761.6	452,360.0	239,952.1	0.0	0.0	0.0	0.0	0.0	0.0
NOB	Net operating balance (1-2+NOBz) ^{cf}	3,861,709	3,871,462.4	99.7%	658,284.0	733,009.3	912,341.5	865,761.6	452,360.0	239,952.1	0.0	0.0	0.0	0.0	0.0	0.0
TRANSACTIONS IN NONFINANCIAL ASSETS:																
A31	Net Acquisition of Nonfinancial Assets	2,023,761	6,748,672.9	30.0%	180,760.8	373,354.5	479,745.2	270,082.3	317,690.3	402,127.7	0.0	0.0	0.0	0.0	0.0	0.0
A311	Fixed assets	2,020,924	6,748,672.9	29.9%	180,760.8	373,354.5	476,908.6	270,082.3	317,690.3	402,127.7	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)	1,837,948	-2,877,210.5	-63.9%	477,523.3	359,654.8	432,596.3	595,679.3	134,669.7	-162,175.6	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	2,928,890	-148,431.0	-1973.2%	192,325.4	927,757.1	660,409.4	825,782.3	326,648.8	-4,032.8	0.0	0.0	0.0	0.0	0.0	0.0
A321	Domestic	2,928,890	-148,431.0	-1973.2%	192,325.4	927,757.1	660,409.4	825,782.3	326,648.8	-4,032.8	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	1,088,925	3,181,205.0	34.2%	-285,198.3	566,086.7	227,812.5	230,102.6	191,979.0	158,142.4	0.0	0.0	0.0	0.0	0.0	0.0
A331	Domestic	(4,378)	0.0		-403,132.6	398,754.9	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
A332	Foreign	1,093,303	3,181,205.0	34.4%	117,934.3	167,331.8	227,812.5	230,102.6	191,979.0	158,142.4	0.0	0.0	0.0	0.0	0.0	0.0

NOTE



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

1. Data on Revenue at National and Sub-national level was received on July 20, 2017
2. Data on Expenditure at National Level and Sub-national level was received on July 19, 2017
3. Data on Loan and Grant of both multilateral and bilateral was retrieved on July 24, 2017
4. Financial Operation Data (Credit Bank) was received on July 21, 2017

TOFE report will be updated in the next released.

