

State Budget Implementation in June 2018



Brief Report

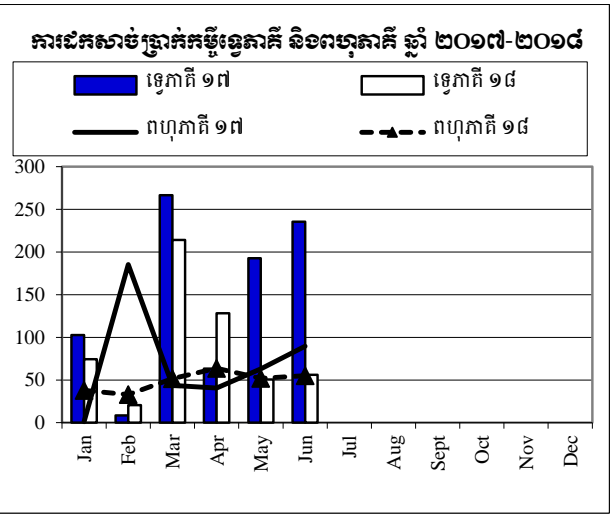
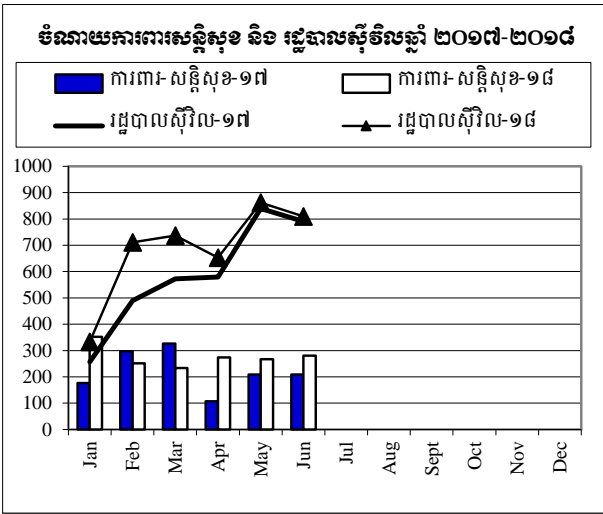
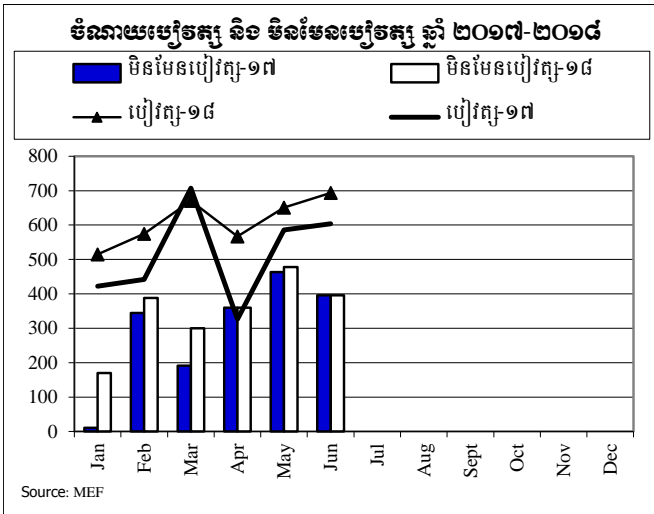
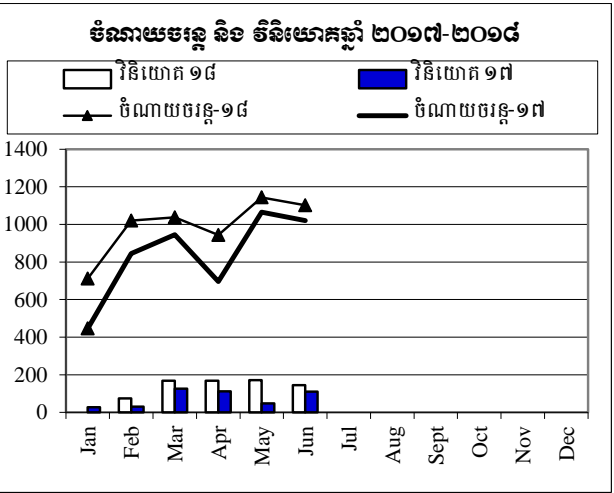
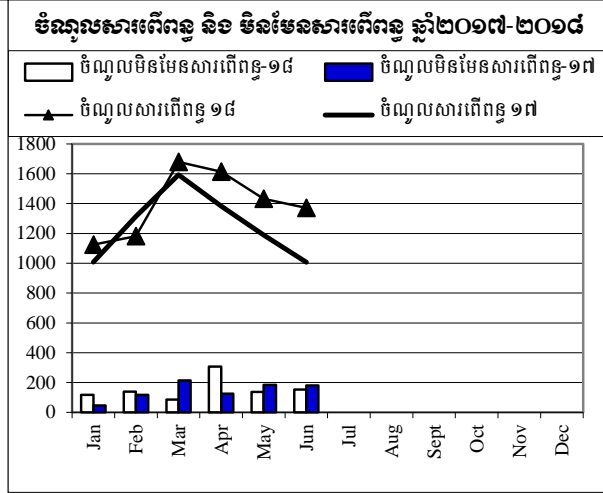
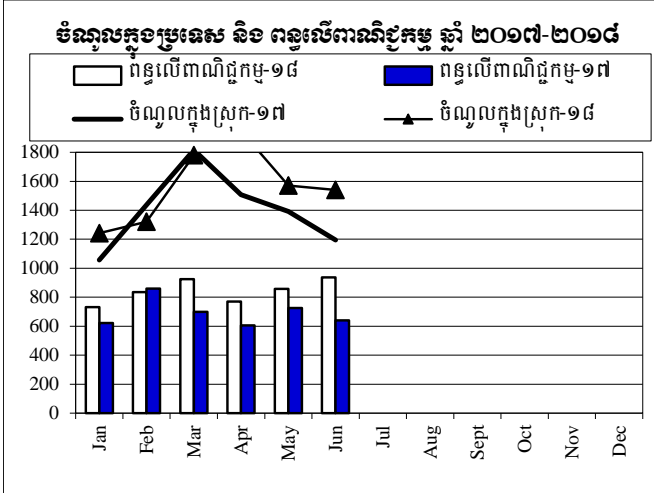
In the early 6 months of 2018, Cambodia's macroeconomic conditions remain stable supported by stable exchange rate and manageable inflation rate. At the same time, budget implementation has shown steady progress in the transformation of public financial management reform through efforts to improve, enhance efficiency and effectiveness of revenue mobilization and spending performance, in particular focusing on the priority targets of basic economic and social development.

According to National Treasury preliminary data, in June 2018, Central government has achieved total domestic revenue of KHR 1,540.89 billion, increased by 29.1 percent compared to June 2017, supported by direct tax, indirect tax, and international trade tax. Overall, as of June 2018, Central government has achieved total domestic revenue of KHR 9,400.88 billion, accounted for 53.3 percent of 2018 budget law or rose by 11.9 percent compared to the same period in 2017, in which indirect tax revenue increased by 21.8 percent, international trade tax revenue rose by 17 percent and non-tax revenue rose by 8.2 percent, respectively. For total expenditure, Central government has reached KHR 7,817.64 billion, accounted for 34.2 percent of the 2018 budget law, in which total current expenditure has achieved KHR 5,958.71 billion, accounted for 38.8 percent of the budget law or grew by 18.7 percent compared to 2017.

In all, as of June 2018, the current budget balance has achieved surplus of KHR 3,383.86 billion and overall budget balance has achieved surplus of KHR 1,583.24 billion. By observation, the performance of State budget implementation is better due to the adjustment of some of the spending procedures and related regulatory frameworks and the participatory implementation of precautionary spirit.

ការប្រៀបធៀបការអនុវត្តវិកា ឆ្នាំ ២០១៧-២០១៨

ភិក្ខុ ប៊ែនណូរ៉េស



Source: MEF

តារាងប្រតិបត្តិការហិរញ្ញវត្ថុឆ្នាំ ២០១៨ TOFE: BUDGET IMPLEMENTATION FOR 2018

	ច្បាប់ថវិកា ឆ្នាំ ២០១៨	ការអនុវត្ត ប៉ុន្មាន=៥០%	មករា ១៨	កុម្ភៈ ១៨	មីនា ១៨	មេសា ១៨	ឧសភា ១៨	មិថុនា ១៨	កក្កដា ១៨	សីហា ១៨	កញ្ញា ១៨	តុលា ១៨	វិច្ឆិកា ១៨	ធ្នូ ១៨
I. DOMESTIC REVENUE	17,640.20	53.29%	9,400.88	1,242.09	1,320.37	1,778.97	1,948.52	1,570.05	1,540.89	-	-	-	-	-
I.CURRENT REVENUE	17,460.01	53.51%	9,342.57	1,242.09	1,320.37	1,766.08	1,919.68	1,570.05	1,524.29	-	-	-	-	-
a. TAX REVENUE	15,075.56	55.74%	8,403.42	1,124.80	1,181.52	1,679.55	1,613.44	1,432.20	1,371.91	-	-	-	-	-
Domestic tax revenue	12,934.06	56.56%	7,315.70	966.94	1,010.41	1,493.22	1,438.20	1,223.29	1,183.66	-	-	-	-	-
Direct Tax (income tax, profits tax)	3,899.30	57.92%	2,258.30	234.80	176.19	567.84	667.47	365.26	246.74	-	-	-	-	-
Indirect Tax	9,034.76	55.98%	5,057.40	732.14	834.22	925.38	770.72	858.02	936.91	-	-	-	-	-
o.w/ - Excise Tax on specific goods	729.00	58.27%	424.79	80.22	110.98	68.14	50.16	45.16	70.14	-	-	-	-	-
o.w/ -Special Excise Tax(petroleum,others)	3,165.00	61.11%	1,934.09	269.00	316.53	358.74	311.75	353.24	324.83	-	-	-	-	-
Other tax revenues	98.50	52.88%	52.08	4.06	11.74	8.84	9.72	8.30	9.42	-	-	-	-	-
Taxes on international trade	2,141.50	50.79%	1,087.71	157.86	171.12	186.33	175.24	208.91	188.25	-	-	-	-	-
Taxes and duties on imports	2,095.70	50.76%	1,063.72	150.37	167.29	182.93	172.82	205.15	185.16	-	-	-	-	-
o.w/ -Customs duties on imports	1,450.00	50.95%	738.81	121.16	110.13	124.76	109.90	144.52	128.35	-	-	-	-	-
-Customs duties on petroleum products	220.00	48.46%	106.61	8.94	16.01	18.56	22.68	22.04	18.39	-	-	-	-	-
-Import tax for materials used for medical production	2.20	99.68%	2.19	-	-	0.88	-	-	1.31	-	-	-	-	-
Taxes and duties on exports	45.80	52.39%	23.99	7.49	3.83	3.40	2.42	3.76	3.09	-	-	-	-	-
o.w/-Tax on rubber exports	33.00	36.95%	12.19	3.47	1.85	1.74	1.02	2.14	1.96	-	-	-	-	-
-Tax on export of agricultural products	2.30	203.55%	4.68	0.69	0.49	0.64	0.93	1.25	0.68	-	-	-	-	-
b. NON TAX REVENUE	2,384.44	39.39%	939.15	117.29	138.85	86.53	306.24	137.85	152.38	-	-	-	-	-
State Property Revenue	104.52	135.14%	141.24	3.73	2.35	1.64	124.88	6.88	1.77	-	-	-	-	-
Concession and rental land	85.07	51.97%	44.21	3.72747	2.35	1.64	27.84	6.88	1.77	-	-	-	-	-
Public Enterprises Income	19.45	498.90%	97.04	-	-	-	97.04	-	-	-	-	-	-	-
Income from Sales, Rental of Properties and Services	2,036.61	34.34%	699.43	113.2060	136.21	74.42	152.23	127.43	95.93	-	-	-	-	-
Income of administrative public enterprises - operational services (for profit)	804.02	37.21%	299.15	51.62	82.11	5.37	54.85	56.36	48.84	-	-	-	-	-
Sales of Property of Public Administration	88.05	28.73%	25.29	0.02	0.03	0.02	0.00	14.36	10.88	-	-	-	-	-
Administrative fees	782.10	34.14%	267.04	59.07	44.19	55.09	70.42	30.70	7.58	-	-	-	-	-
Sales of Services	65.93	25.63%	16.89	1.29	2.70	2.57	2.99	3.33	4.02	-	-	-	-	-
Other Rental of immovable properties	268.33	32.09%	86.10	0.29	6.79	11.07	23.10	21.15	23.70	-	-	-	-	-
Other Rental of immovable properties	28.18	17.54%	4.94	0.91	0.40	0.31	0.87	1.54	0.91	-	-	-	-	-

តារាងប្រតិបត្តិការហិរញ្ញវត្ថុឆ្នាំ ២០១៨ TOFE: BUDGET IMPLEMENTATION FOR 2018

	ចំណូល	ការអនុវត្ត ប៉ុន្មាន=៥០%	មកពី ១៨	កុះកង: ១៨	មិន ១៨	មេសា ១៨	ឧសភា ១៨	មិថុនា ១៨	កក្កដា ១៨	សីហា ១៨	កញ្ញា ១៨	តុលា ១៨	វិច្ឆិកា ១៨	ធ្នូ ១៨
Other non tax	243.32	40.48%	98.48	0.35	0.29	10.48	29.13	3.55	54.69	-	-	-	-	-
2. CAPITAL REVENUE	180.19	32.36%	58.31	-	-	12.88	28.83	-	16.59	-	-	-	-	-
Other financial assets	180.19	32.36%	58.31	-	-	12.88	28.83	-	16.59	-	-	-	-	-
II. BUDGET EXPENDITURE	22,690.91	34.45%	7,817.64	873.03	1,197.42	1,520.99	1,352.41	1,467.11	1,406.68	-	-	-	-	-
I. CURRENT EXPENDITURE	15,218.17	39.16%	5,958.71	711.67	1,021.04	1,037.55	943.16	1,143.58	1,101.71	-	-	-	-	-
a. Wages	7,914.92	46.39%	3,671.37	515.03	574.88	670.36	566.57	650.99	693.53	-	-	-	-	-
Personnel charges-civil administrative	6,875.20	31.26%	2,149.15	233.43	335.75	448.77	306.28	397.44	427.49	-	-	-	-	-
Personnel charges-national defence and security	1,039.73	146.41%	1,522.21	281.60	239.13	221.59	260.29	253.56	266.04	-	-	-	-	-
b. Non wage	7,303.24	31.32%	2,287.34	196.64	446.16	367.20	376.59	492.59	408.18	-	-	-	-	-
-Purchases	1,549.76	31.33%	485.55	137.90	13.59	23.97	60.84	156.94	92.32	-	-	-	-	-
Maintenance supplies	266.84	11.35%	30.28	1.70	0.60	3.28	6.30	7.27	11.13	-	-	-	-	-
Administration supplies	257.35	21.12%	54.36	0.96	0.41	4.89	6.11	12.11	29.87	-	-	-	-	-
Food and agricultural products	145.89	46.38%	67.66	13.00	10.51	3.17	25.69	11.48	3.82	-	-	-	-	-
Clothing and decoration	161.59	10.56%	17.07	8.24	0.05	1.02	2.96	3.25	1.55	-	-	-	-	-
Small tools, material, furniture and equip.	393.50	42.57%	167.51	113.99	0.70	2.92	15.16	19.56	15.18	-	-	-	-	-
Energy and water	159.91	23.02%	36.82	-	1.32	8.35	4.02	11.91	11.23	-	-	-	-	-
Health supplies and equipment	162.02	68.69%	111.29	-	-	0.20	0.60	91.37	19.13	-	-	-	-	-
Other supplies	2.66	21.00%	0.56	-	-	0.13	-	-	0.42	-	-	-	-	-
-Services	1,743.13	18.60%	324.27	21.88	27.85	43.61	78.13	69.58	83.21	-	-	-	-	-
o.w/ -Rentals and charges (furniture)	23.36	55.33%	12.93	0.06	0.05	9.11	1.22	2.29	0.20	-	-	-	-	-
-Maintenance and repairs	832.39	11.09%	92.35	3.29	11.38	5.38	17.63	26.32	28.36	-	-	-	-	-
-Financial charges	387.48	50.30%	194.89	26.40	57.81	67.07	16.49	14.67	12.46	-	-	-	-	-
o.w/ -Interests on domestic debt	-		0.17	-	-	-	-	0.17	-	-	-	-	-	-
-Interests on external debt	387.48		170.46	26.40	57.74	57.70	11.76	13.79	3.08	-	-	-	-	-
-Social Benefit	996.30	41.67%	415.12	9.47	19.49	74.18	27.92	178.58	105.49	-	-	-	-	-
-Social Assistance to citizens	808.77	45.22%	365.73	7.08	16.06	55.41	20.67	172.10	94.42	-	-	-	-	-
-Social Assistance to social and cultural entities	131.68	35.22%	46.37	2.39	3.39	18.52	7.12	6.13	8.83	-	-	-	-	-
-Other social benefits	8.85	25.00%	2.21	-	-	-	-	-	2.21	-	-	-	-	-
-Grants	1,473.70	45.86%	675.83	0.99	298.15	67.59	192.28	72.44	44.37	-	-	-	-	-
-Other non wage	1,152.88	16.63%	191.67	-	29.27	90.77	0.93	0.37	70.33	-	-	-	-	-
2. CAPITAL	7,472.74	24.88%	1,858.93	161.36	176.39	483.43	409.25	323.53	304.97	-	-	-	-	-
Domestic Financing	2,925.80	24.84%	726.65	-	73.81	168.53	168.05	171.84	144.41	-	-	-	-	-

តារាងប្រតិបត្តិការហិរញ្ញវត្ថុឆ្នាំ ២០១៨ TOFE: BUDGET IMPLEMENTATION FOR 2018

	ច្បាប់ថវិកា ឆ្នាំ ២០១៨	ការអនុវត្ត ប៉ុន្មាន=៥០%	មករា ១៨	កុម្ភៈ ១៨	មីនា ១៨	មេសា ១៨	ឧសភា ១៨	មិថុនា ១៨	កក្កដា ១៨	សីហា ១៨	កញ្ញា ១៨	តុលា ១៨	វិច្ឆិកា ១៨	ធ្នូ ១៨
Tangible fixed assets and land	2,925.80	24.84%	726.65	-	73.81	168.53	168.05	171.84	144.41	-	-	-	-	-
External assistance (Project)	4,546.94	24.90%	1,132.28	161.36	102.58	314.91	241.20	151.69	160.55	-	-	-	-	-
CURRENT DEF/SURPL.comt (I.I-II.1)	2,241.84	150.94%	3,383.86	530.42	299.34	728.53	976.52	426.47	422.58	-	-	-	-	-
OVERALL DEF/SURPL.comt (I-II)	(5,050.71)	-31.35%	1,583.24	369.06	122.95	257.98	596.11	102.94	134.21	-	-	-	-	-
CURRENT DEF/SURPL.cash(comt.+3)	2,241.84	150.94%	3,383.86	530.42	299.34	728.53	976.52	426.47	422.58	-	-	-	-	-
OVERALL DEF/SURPL.cash (com.+3)	(5,050.71)	-31.35%	1,583.24	369.06	122.95	257.98	596.11	102.94	134.21	-	-	-	-	-
III. FINANCING	5,050.71	-31.35%	(1,583.24)	(369.06)	(122.95)	(257.98)	(596.11)	(102.94)	(134.21)	-	-	-	-	-
I. FOREIGN FINANCING	4,059.55	24.53%	995.66	154.74	37.67	209.62	211.08	218.29	164.26	-	-	-	-	-
a. Budget support	250.00	64.29%	160.73	13.27	-	8.97	22.87	101.50	14.13	-	-	-	-	-
-Grants-budget support	125.00		134.30	-	-	8.97	22.87	101.50	0.97	-	-	-	-	-
Capital Support	125.00		134.30	-	-	8.97	22.87	101.50	0.97	-	-	-	-	-
Bilateral grant for investment expense	125.00		134.30	-	-	8.97	22.87	101.50	0.97	-	-	-	-	-
-Debt and related liabilities-budget support	125.00	21.14%	26.43	13.27	-	-	-	-	13.16	-	-	-	-	-
Foreign borrowing	125.00	21.14%	26.43	13.27	-	-	-	-	13.16	-	-	-	-	-
Foreign borrowings from multilateral agencies	125.00	21.14%	26.43	13.27	-	-	-	-	13.16	-	-	-	-	-
b. Project aid	4,546.94	24.41%	1,110.11	155.32	86.45	314.91	241.20	151.69	160.55	-	-	-	-	-
Spent	4,546.94	24.90%	1,132.28	161.36	102.58	314.91	241.20	151.69	160.55	-	-	-	-	-
-Grants	591.10	50.00%	295.55	49.26	49.26	49.26	49.26	49.26	49.26	-	-	-	-	-
-Debt and related liabilities	3,955.84	21.15%	836.73	112.10	53.32	265.65	191.94	102.43	111.29	-	-	-	-	-
Foreign borrowing	3,955.84	21.15%	836.73	112.10	53.32	265.65	191.94	102.43	111.29	-	-	-	-	-
Foreign borrowings from multilateral agencies	3,955.84	7.41%	293.04	37.78	32.86	51.67	63.69	51.93	55.11	-	-	-	-	-
Foreign borrowings from bilateral agencies	-		543.69	74.33	20.46	213.97	128.25	50.50	56.18	-	-	-	-	-
c. Amortization on external debts	(737.39)	37.32%	(275.19)	(13.84)	(48.79)	(114.25)	(52.98)	(34.90)	(10.43)	-	-	-	-	-
2. DOMESTIC FINANCING	-	#DIV/0!	9.38	(55.53)	64.90	-	-	-	-	-	-	-	-	-
a. Net bank financing (monetary suvey)	-	#DIV/0!	173.93	300.33	(126.40)	-	-	-	-	-	-	-	-	-
3. OUTSTANDING OPERATIONS			(2,588.27)	(468.27)	(225.52)	(467.60)	(807.19)	(321.23)	(298.47)	-	-	-	-	-
Error			0.00	0.00	(0.00)	0.00	0.00	(0.00)	0.00	-	-	-	-	-
Memorandum Item :			-											
Exchange rate (R/\$)				4.015	4.010	4.000	4.032	4.075	4.063	-	-	-	-	-
Contribution from casino and Lottery	188.44	31.93%	60.18	-	6.53	10.68	11.91	11.68	19.38	-	-	-	-	-

ថ្ងៃ ខែទុតិយាសាវ ឆ្នាំ ព.ស. ២៥៦២

រាជធានីភ្នំពេញ ថ្ងៃទី ខែ ឆ្នាំ ២០១៨

អគ្គនាយករង

អគ្គនាយកដ្ឋានគណនេយ្យ

ប្រធាននាយកដ្ឋានស្តីទី □

នាយកដ្ឋានស្តីទី និងវិភាគសេដ្ឋកិច្ច

ថ្ងៃច័ន្ទ ០៣ រោច ខែទុតិយាសាវ ឆ្នាំ ព.ស. ២៥៦២

រាជធានីភ្នំពេញ ថ្ងៃទី ៣០ ខែកក្កដា ឆ្នាំ ២០១៨

ប្រធានការិយាល័យ

ស្នងការិយាល័យស្តីទី

ចំណាយបច្ចុប្បន្នក្នុងឆ្នាំ ២០១៨/ CURRENT BUDGET EXPENDITURE BY MINISTRY 2018

	ចំណាយបច្ចុប្បន្ន ២០១៨	ភាគរយ ទំនិញ=៥០%	មករា ១៨	កុម្មៈ ១៨	មិនា ១៨	មេសា ១៨	ឧសភា ១៨	មិថុនា ១៨	កក្កដា ១៨	សីហា ១៨	កញ្ញា ១៨	តុលា ១៨	វិច្ឆិកា ១៨	ធ្នូ ១៨
Total Current Expenditures	15,218,166	39.2%	5,958,636	711,666	1,020,969	1,037,554	943,160	1,143,579	1,101,709					
I. General Administration	2,426,886	62.6%	1,518,302	134,814	431,059	295,299	287,544	140,256	229,329					
01. Royal Palace	94,699	46.7%	44,182	4,192	6,821	9,389	8,598	3,529	11,652	-	-	-	-	-
02. National Assembly	180,888	50.6%	91,554	48,051	-	22,122	21,381	-	-	-	-	-	-	-
03. Senate	73,617	61.2%	45,073	18,067	-	8,500	11,209	142	7,439	-	-	-	-	-
04. Constitutional Council	11,695	60.0%	7,018	2,358	1,956	-	1,998	706	-	-	-	-	-	-
05.1 Council of Minister	409,132	32.6%	133,377	9,362	16,928	25,343	20,329	29,433	31,982	-	-	-	-	-
05.4 CDC	15,040	22.0%	3,305	76	-	155	77	2,143	853	-	-	-	-	-
07.2 Interior-Administration	163,582	42.2%	69,000	7,227	7,223	10,124	13,441	19,338	11,647	-	-	-	-	-
08. Relations Assembly and Inspections	38,956	37.9%	14,746	1,076	1,479	1,812	3,271	3,346	3,761	-	-	-	-	-
09. Foreign Affairs and Int'l Cooperation	123,854	38.9%	48,214	572	7,737	20,030	2,030	9,231	8,614	-	-	-	-	-
10. Economy and Finance	772,540	119.3%	921,690	33,169	372,314	178,394	185,021	47,483	105,308	-	-	-	-	-
14. Planning	79,886	33.1%	26,430	3,130	3,448	4,668	4,622	4,627	5,936	-	-	-	-	-
28. Urbanization and Construction	150,103	22.9%	34,357	3,171	4,296	5,638	4,959	6,743	9,549	-	-	-	-	-
30. National Election Committee	208,524	18.6%	38,831.59	1,113	2,360	2,393	3,723	6,800	22,443	-	-	-	-	-
31. National Audit Authority	13,810	31.1%	4,301	599	599	1,248	78	681	1,096	-	-	-	-	-
33.1 Anti-corruption Authority	42,600	46.0%	19,577	1,594	4,474	2,443	4,260	2,552	4,254	-	-	-	-	-
34. Public Function	47,961	34.7%	16,646	1,058	1,423	3,041	2,546	3,786	4,792	-	-	-	-	-
II. Defense and Security	3,730,794	44.4%	1,657,910	351,998	251,719	233,251	273,994	266,903	280,045					
06. National Defense	2,198,378	44.4%	975,089	156,629	156,783	146,888	183,621	167,381	163,787	-	-	-	-	-
07.1 Interior - Public Security	1,394,095	46.3%	644,948	191,059	89,669	79,521	85,386	92,611	106,703	-	-	-	-	-
26. Justice	138,321	27.4%	37,873	4,310	5,268	6,843	4,987	6,911	9,555	-	-	-	-	-
III. Social Administrative	5,658,959	42.6%	2,409,983	200,265	284,779	453,278	310,100	648,937	512,625					
11. Information	78,294	46.8%	36,606	2,389	3,067	6,612	10,679	8,237	5,623	-	-	-	-	-
12. Public Health	1,393,974	44.0%	613,888	24,356	35,739	77,275	46,898	293,470	136,151	-	-	-	-	-
16. Education, Youth and Sport	2,705,457	40.8%	1,104,488	108,668	147,384	194,203	179,348	216,165	258,720	-	-	-	-	-
18. Culture and Fine-Arts	190,101	50.1%	95,280	3,030	11,618	39,648	8,766	23,655	8,564	-	-	-	-	-
19. Environment	82,357	32.8%	27,009	2,750	3,565	4,236	4,404	5,945	6,110	-	-	-	-	-
21. Social Affair & Veteran	887,312	48.4%	429,755	50,900	72,953	114,509	45,007	76,135	70,252	-	-	-	-	-
23. Public Worship and Religion	64,504	36.4%	23,468	1,848	2,690	5,242	4,023	4,793	4,872	-	-	-	-	-
24. Woman Affairs	47,601	39.4%	18,735	1,179	1,647	3,633	3,455	4,165	4,657	-	-	-	-	-
32. Labour and Vocational Training	209,359	29.0%	60,753	5,146	6,115	7,922	7,521	16,372	17,677	-	-	-	-	-
IV. Economy Administrative	1,379,185	23.7%	326,974	24,588	53,412	47,902	60,634	70,555	69,885					
05.3 Civil Aviation Secretariate	49,824	14.6%	7,280	964	967	923	1,015	1,019	2,392	-	-	-	-	-
13. Industry, Mines and Energy	49,998	22.6%	11,295	1,000	1,425	2,011	1,875	2,719	2,265	-	-	-	-	-
15. Commerce	127,310	26.7%	34,029	3,837	5,221	5,201	5,805	7,937	6,028	-	-	-	-	-
17. Agriculture, Forestry and Fishery	245,009	31.6%	77,458	7,152	9,172	11,957	14,787	19,417	14,972	-	-	-	-	-
20. Rural Development	169,137	14.9%	25,208	1,776	2,492	3,391	4,103	5,782	7,664	-	-	-	-	-
22. Posts and Telecommunications	66,527	25.2%	16,790	1,434	1,716	2,240	3,575	3,483	4,341	-	-	-	-	-
25. Public Works and Transport	399,444	17.8%	71,086	3,984	17,317	9,549	14,565	13,911	11,760	-	-	-	-	-
27. Tourism	88,559	43.0%	38,039	1,367	10,506	4,869	5,388	6,323	9,585	-	-	-	-	-
29. Water Resources and Meteorology	130,175	21.2%	27,547	1,679	2,794	3,814	6,154	6,543	6,563	-	-	-	-	-
35. Industry and Handicrafts	53,203	34.3%	18,244	1,395	1,802	3,946	3,366	3,421	4,313	-	-	-	-	-
V. Miscellaneous	2,022,342	2.2%	45,467	-	-	7,824	10,888	16,928	9,826					
99.Unexpect Expenditure	2,022,342	2.2%	45,467	-	-	7,824	10,888	16,928	9,826	-	-	-	-	-

NOTE



TOFE report was issued based on temporary data as following:

1. Data on Revenue at National level was received on June 21, 2018
2. Data on Expenditure at National Level was received June 8, 2018
3. Data on Loan and Grant of multilateral and bilateral was retrieved on June 28, 2018
4. Financial Operation Data (Credit Bank) was received on April 05, 2018

TOFE report will be updated in the next released.

