

**Brief Report**  
**On**  
**State Budget Implementation in May 2017**



**I. Introduction**

As of May 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 May 2017, Central government has achieved total domestic revenue of KHR 1,379.99 billion, increased by 1.35 percent compared to May 2016 due to the rise in tax on profit, VAT, excise tax and capital revenue.

Overall, as of May 2017, total domestic revenue has reached KHR 7,196.18 billion which accounted for 4.32 percent higher than budget law or grew by 15.88 percent compared to previous year, in which the revenue collection from General Department of Taxation increased by 35.07 percent and Department of Non-Tax Revenue increased by 14.86 percent. Total current revenue in the first 5 month 2017 has reached KHR 7,161.61 billion, of which tax revenue and non-tax revenue increased by 15.92 percent and 14.43 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 May 2017, expenditure of central government has achieved KHR 1,206.20 billion, expanded by 20.55 percent compared to May 2016 due to the rise in non-wage expenditure.

As of May 2017, total expenditure has reached KHR 5,110.18 billion, which accounted for 15.49 percent lower than budget law but increased by 18.75 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 May 2017, the current budget balance has achieved surplus of KHR 432.56 billion and overall budget balance has showed surplus of KHR 173.78 billion. Overall, as of May 2017, the current budget balance and overall budget balance have achieved surplus of KHR 3,513.81 billion and KHR 2,084.79 billion.

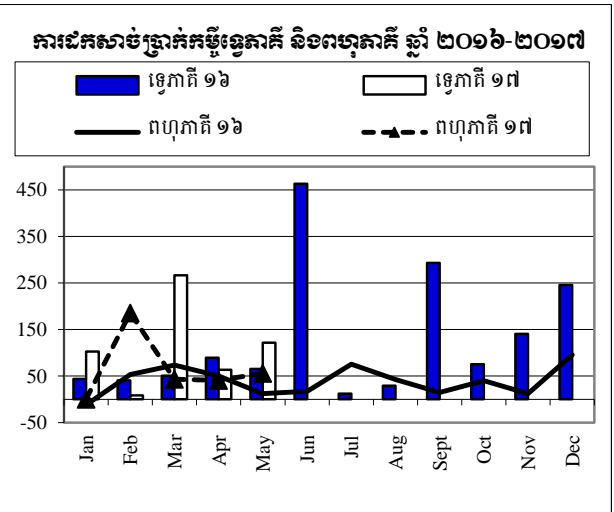
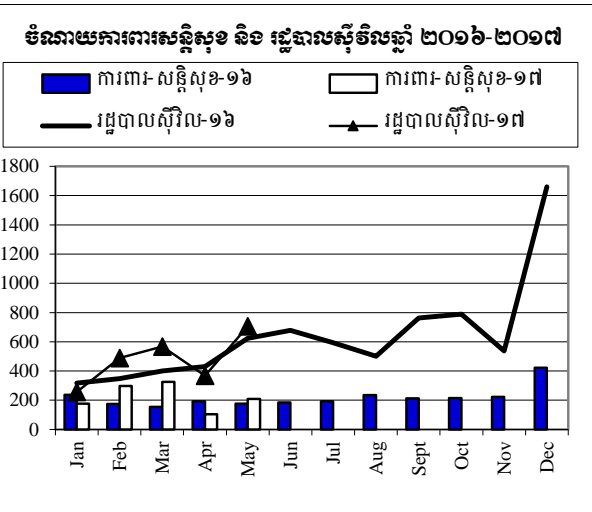
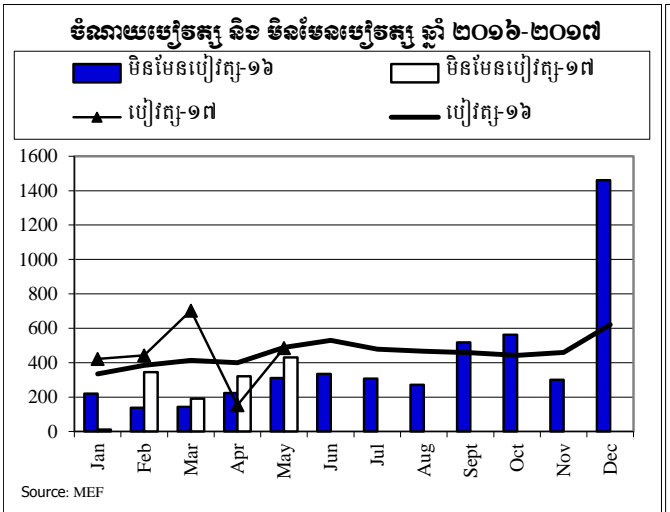
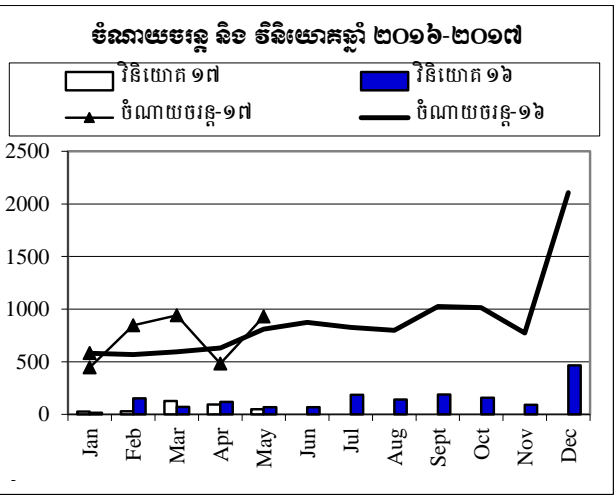
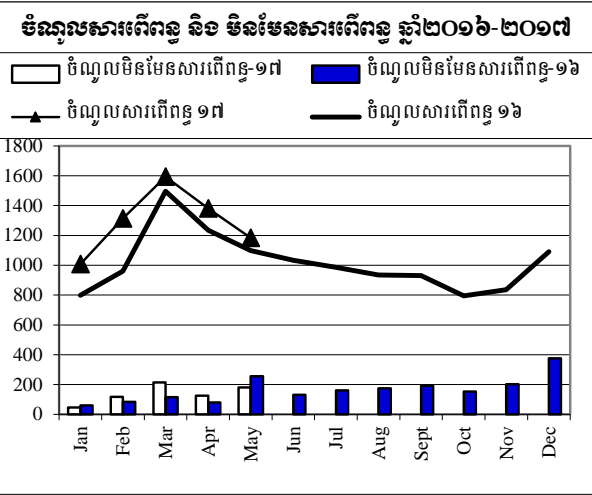
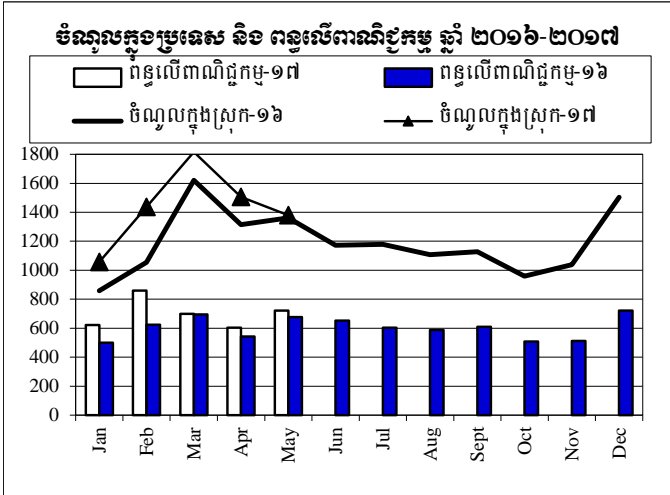
#### **V. Conclusion**

As a result, as of May 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.



# ការប្រៀបធៀបចំណូល និង ចំណាយ ឆ្នាំ ២០១៦-២០១៧

គិតជា ម៉ឺនដុល្លារ



គណនេយ្យគម្រោងការងារស្តារឡើងវិញ 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
		5 months	=41.7%												
<b>I. DOMESTIC REVENUE</b>	<b>15,649.90</b>	<b>45.98%</b>	<b>7,196.18</b>	<b>1,057.01</b>	<b>1,437.41</b>	<b>1,816.04</b>	<b>1,505.72</b>	<b>1,379.99</b>	-	-	-	-	-	-	-
<b>I.CURRENT REVENUE</b>	<b>15,501.47</b>	<b>46.20%</b>	<b>7,161.61</b>	<b>1,053.66</b>	<b>1,431.92</b>	<b>1,806.65</b>	<b>1,505.72</b>	<b>1,363.66</b>	-	-	-	-	-	-	-
<b>a. TAX REVENUE</b>	<b>13,209.10</b>	<b>49.05%</b>	<b>6,479.46</b>	<b>1,007.34</b>	<b>1,314.61</b>	<b>1,593.41</b>	<b>1,380.98</b>	<b>1,183.12</b>	-	-	-	-	-	-	-
<b>Domestic tax revenue</b>	<b>11,009.50</b>	<b>51.83%</b>	<b>5,706.42</b>	<b>872.72</b>	<b>1,164.59</b>	<b>1,421.59</b>	<b>1,235.96</b>	<b>1,011.56</b>	-	-	-	-	-	-	-
Direct Tax (income tax, profits tax)	3,276.60	67.15%	2,200.22	251.53	305.03	722.27	631.78	289.60	-	-	-	-	-	-	-
Indirect Tax	7,732.90	45.34%	3,506.20	621.19	859.56	699.32	604.17	721.96	-	-	-	-	-	-	-
o.w/ - Excise Tax on specific goods	700.00	45.32%	317.24	83.87	76.85	66.36	48.10	42.06	-	-	-	-	-	-	-
o.w/ -Special Excise Tax(petroleum,others)	2,280.00	47.40%	1,080.68	172.42	219.46	239.71	218.17	230.91	-	-	-	-	-	-	-
Other tax revenues	98.50	37.52%	36.95	3.36	10.84	9.93	5.50	7.32	-	-	-	-	-	-	-
<b>Taxes on international trade</b>	<b>2,199.60</b>	<b>35.14%</b>	<b>773.04</b>	<b>134.62</b>	<b>150.02</b>	<b>171.81</b>	<b>145.02</b>	<b>171.56</b>	-	-	-	-	-	-	-
Taxes and duties on imports	2,149.80	35.32%	759.35	130.98	147.15	169.57	143.29	168.36	-	-	-	-	-	-	-
o.w/ -Customs duties on imports	1,430.00	37.63%	538.10	96.86	109.63	116.20	98.54	116.87	-	-	-	-	-	-	-
-Customs duties on petroleum products	320.00	27.96%	89.47	13.94	15.53	20.90	14.92	24.18	-	-	-	-	-	-	-
-Import tax for materials used for medical production	2.20	25.40%	0.56	-	-	-	-	0.56	-	-	-	-	-	-	-
Taxes and duties on exports	49.80	27.49%	13.69	3.64	2.88	2.24	1.73	3.21	-	-	-	-	-	-	-
o.w/-Tax on rubber exports	14.00	15.20%	2.13	0.18	0.19	0.41	0.58	0.77	-	-	-	-	-	-	-
-Tax on export of agricultural products	33.00	32.60%	10.76	3.31	2.56	1.71	1.06	2.13	-	-	-	-	-	-	-
o.w/-Tax on export of agricultural products	2.30	29.36%	0.68	0.12	0.08	0.10	0.09	0.27	-	-	-	-	-	-	-
<b>b. NON TAX REVENUE</b>	<b>2,292.37</b>	<b>29.76%</b>	<b>682.16</b>	<b>46.32</b>	<b>117.31</b>	<b>213.24</b>	<b>124.74</b>	<b>180.54</b>	-	-	-	-	-	-	-
<b>State Property Revenue</b>	<b>109.77</b>	<b>40.83%</b>	<b>44.82</b>	<b>1.27</b>	<b>0.96</b>	<b>15.19</b>	<b>3.37</b>	<b>24.03</b>	-	-	-	-	-	-	-
Concession and rental land	91.12	35.00%	31.89	1.27	0.88	15.18	3.37	11.20	-	-	-	-	-	-	-
<b>Income from Sales, Rental of Properties and Services</b>	<b>1,644.26</b>	<b>29.85%</b>	<b>490.85</b>	<b>37.84</b>	<b>93.12</b>	<b>141.43</b>	<b>99.78</b>	<b>118.67</b>	-	-	-	-	-	-	-
Income of administrative public enterprises -operational services (for profit)	724.17	32.57%	235.84	2.11	51.68	54.39	45.29	82.37	-	-	-	-	-	-	-
Sales of Property of Public Administration	84.84	23.56%	19.98	1.39	2.70	5.91	5.12	4.87	-	-	-	-	-	-	-
Administrative fees	733.11	29.19%	214.01	32.09	36.39	72.79	45.26	27.47	-	-	-	-	-	-	-
Sales of Services	82.45	18.43%	15.19	1.45	1.84	7.21	3.02	1.67	-	-	-	-	-	-	-
<b>Other non tax</b>	<b>538.35</b>	<b>27.21%</b>	<b>146.49</b>	<b>7.21</b>	<b>23.23</b>	<b>56.62</b>	<b>21.60</b>	<b>37.84</b>	-	-	-	-	-	-	-
<b>2. CAPITAL REVENUE</b>	<b>148.43</b>	<b>23.29%</b>	<b>34.56</b>	<b>3.35</b>	<b>5.49</b>	<b>9.39</b>	-	<b>16.33</b>	-	-	-	-	-	-	-
Other financial assets	148.43	23.29%	34.56	3.35	5.49	9.39	-	16.33	-	-	-	-	-	-	-

គណនេយ្យគម្រោងការងារស្រូវស្រែ ២០១៧ TOFE: BUDGET IMPLEMENTATION FOR 2017

Billions of Riels	2017 C.B.L.	Implementation 5 months =41.7%	Jan-17	Feb-17	Mar-17	Apr-17	May-17	Jun-17	Jul-17	Aug-17	Sep-17	Oct-17	Nov-17	Dec-17
<b>II. BUDGET EXPENDITURE</b>	<b>19,518.94</b>	<b>26.18%</b>	<b>5,110.18</b>	<b>626.10</b>	<b>1,120.02</b>	<b>1,427.62</b>	<b>730.23</b>	<b>1,206.20</b>	-	-	-	-	-	-
<b>1. CURRENT EXPENDITURE</b>	<b>13,050.69</b>	<b>27.94%</b>	<b>3,646.59</b>	<b>445.59</b>	<b>845.54</b>	<b>940.75</b>	<b>483.61</b>	<b>931.10</b>	-	-	-	-	-	-
<b>a. Wages</b>	<b>6,804.06</b>	<b>32.41%</b>	<b>2,205.08</b>	<b>422.58</b>	<b>441.96</b>	<b>703.04</b>	<b>152.96</b>	<b>484.54</b>	-	-	-	-	-	-
Personnel charges-civil administrative	4,325.68	29.08%	1,258.08	246.54	255.84	390.67	80.36	284.67	-	-	-	-	-	-
Personnel charges-national defence and security	2,478.38	38.21%	947.00	176.04	186.13	312.36	72.60	199.87	-	-	-	-	-	-
<b>b. Non wage</b>	<b>6,246.63</b>	<b>23.08%</b>	<b>1,441.51</b>	<b>23.01</b>	<b>403.58</b>	<b>237.71</b>	<b>330.64</b>	<b>446.56</b>	-	-	-	-	-	-
-Purchases	1,418.29	18.18%	257.78	2.50	116.58	27.84	44.56	66.30	-	-	-	-	-	-
-Services	1,619.45	12.56%	203.37	4.60	28.14	39.08	78.05	53.49	-	-	-	-	-	-
-Financial charges	342.29	42.38%	145.08	12.62	58.83	46.74	10.60	16.30	-	-	-	-	-	-
-Social Benefit	804.72	25.49%	205.16	3.09	28.36	41.36	25.19	107.16	-	-	-	-	-	-
-Grants	1,302.21	41.64%	542.27	0.20	171.66	68.23	161.91	140.27	-	-	-	-	-	-
-Other non wage	759.66	11.57%	87.86	-	0.00	14.47	10.34	63.04	-	-	-	-	-	-
<b>2. CAPITAL</b>	<b>6,468.26</b>	<b>22.63%</b>	<b>1,463.59</b>	<b>180.51</b>	<b>274.48</b>	<b>486.87</b>	<b>246.62</b>	<b>275.10</b>	-	-	-	-	-	-
<b>Domestic Financing</b>	<b>2,183.70</b>	<b>14.85%</b>	<b>324.27</b>	<b>27.31</b>	<b>30.11</b>	<b>126.69</b>	<b>92.65</b>	<b>47.51</b>	-	-	-	-	-	-
Tangible fixed assets and land	2,183.70	14.30%	312.17	27.31	30.11	118.60	92.65	43.50	-	-	-	-	-	-
<b>External assistance (Project)</b>	<b>4,284.56</b>	<b>26.59%</b>	<b>1,139.32</b>	<b>153.20</b>	<b>244.38</b>	<b>360.18</b>	<b>153.97</b>	<b>227.59</b>	-	-	-	-	-	-
<b>CURRENT DEF/SURPL.comt (I.I-II.I)</b>	<b>2,450.78</b>	<b>143.42%</b>	<b>3,515.02</b>	<b>608.07</b>	<b>586.38</b>	<b>865.90</b>	<b>1,022.11</b>	<b>432.56</b>	-	-	-	-	-	-
<b>OVERALL DEF/SURPL.comt (I-II)</b>	<b>(3,869.04)</b>	<b>-53.92%</b>	<b>2,086.00</b>	<b>430.91</b>	<b>317.39</b>	<b>388.42</b>	<b>775.50</b>	<b>173.78</b>	-	-	-	-	-	-
<b>3. Expenditure adjustments</b>	-		(1.21)	(70.87)	69.66	-	-	-	-	-	-	-	-	-
Civil administration			(1.21)	(70.87)	69.66	-	-	-	-	-	-	-	-	-
<b>CURRENT DEF/SURPL.cash(comt.+3)</b>	<b>2,450.78</b>	<b>143.38%</b>	<b>3,513.81</b>	<b>537.20</b>	<b>656.04</b>	<b>865.90</b>	<b>1,022.11</b>	<b>432.56</b>	-	-	-	-	-	-
<b>OVERALL DEF/SURPL.cash (com.+3)</b>	<b>(3,869.04)</b>	<b>-53.88%</b>	<b>2,084.79</b>	<b>360.04</b>	<b>387.05</b>	<b>388.42</b>	<b>775.50</b>	<b>173.78</b>	-	-	-	-	-	-
<b>III. FINANCING</b>	<b>3,869.04</b>	<b>-53.88%</b>	<b>(2,084.79)</b>	<b>(360.04)</b>	<b>(387.05)</b>	<b>(388.42)</b>	<b>(775.50)</b>	<b>(173.78)</b>	-	-	-	-	-	-
<b>I. FOREIGN FINANCING</b>	<b>3,869.04</b>	<b>31.96%</b>	<b>1,236.71</b>	<b>167.92</b>	<b>217.32</b>	<b>277.80</b>	<b>280.09</b>	<b>293.58</b>	-	-	-	-	-	-
<b>a. Budget support</b>	<b>250.00</b>	<b>97.44%</b>	<b>243.60</b>	-	-	-	<b>154.72</b>	<b>88.88</b>	-	-	-	-	-	-
-Grants-budget support	88.00		88.88	-	-	-	-	88.88	-	-	-	-	-	-
Capital Support	88.00		88.88	-	-	-	-	88.88	-	-	-	-	-	-
-Debt and related liabilities-budget support	162.00	95.51%	154.72	-	-	-	154.72	-	-	-	-	-	-	-
Foreign borrowing	162.00	95.51%	154.72	-	-	-	154.72	-	-	-	-	-	-	-
<b>b. Project aid</b>	<b>4,284.56</b>	<b>27.24%</b>	<b>1,166.91</b>	<b>177.41</b>	<b>229.56</b>	<b>356.66</b>	<b>144.46</b>	<b>258.81</b>	-	-	-	-	-	-
<b>Spent</b>	<b>4,284.56</b>	<b>26.59%</b>	<b>1,139.32</b>	<b>153.20</b>	<b>244.38</b>	<b>360.18</b>	<b>153.97</b>	<b>227.59</b>	-	-	-	-	-	-
-Grants	599.84	41.67%	249.93	49.99	49.99	49.99	49.99	49.99	-	-	-	-	-	-
Bilateral grant for investment expense	599.84	41.67%	249.93	49.99	49.99	49.99	49.99	49.99	-	-	-	-	-	-

**គណនេយ្យបំពេញការងារហិរញ្ញវត្ថុឆ្នាំ 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
		5 months =41.7%													
<b>-Debt and related liabilities</b>	<b>3,684.72</b>	<b>24.14%</b>	<b>889.38</b>	<b>103.21</b>	<b>194.39</b>	<b>310.19</b>	<b>103.98</b>	<b>177.61</b>	-	-	-	-	-	-	-
Foreign borrowing	3,684.72	24.14%	889.38	103.21	194.39	310.19	103.98	177.61	-	-	-	-	-	-	-
Foreign borrowings from multilateral agencies	3,684.72	8.86%	326.37	0.56	185.79	43.52	40.77	55.73	-	-	-	-	-	-	-
Foreign borrowings from bilateral agencies	-		563.01	102.65	8.60	266.67	63.21	121.88	-	-	-	-	-	-	-
<b>Pending</b>			<b>27.60</b>	<b>24.22</b>	<b>(14.81)</b>	<b>(3.52)</b>	<b>(9.51)</b>	<b>31.22</b>	-	-	-	-	-	-	-
<b>c. Amortization on external debts</b>	<b>(665.51)</b>	26.12%	<b>(173.80)</b>	<b>(9.49)</b>	<b>(12.25)</b>	<b>(78.86)</b>	<b>(19.09)</b>	<b>(54.11)</b>	-	-	-	-	-	-	-
<b>2. DOMESTIC FINANCING</b>	-	#DIV/0!	<b>(1,872.02)</b>	<b>(352.80)</b>	<b>114.12</b>	<b>(1,002.17)</b>	<b>(517.71)</b>	<b>(113.46)</b>	-	-	-	-	-	-	-
<b>a. Net bank financing (monetary suvey)</b>	-	#DIV/0!	<b>(1,855.53)</b>	<b>(7.22)</b>	<b>(214.98)</b>	<b>(1,002.17)</b>	<b>(517.71)</b>	<b>(113.46)</b>	-	-	-	-	-	-	-
- Government's deposits		#DIV/0!	(1,855.53)	(7.22)	(214.98)	(1,002.17)	(517.71)	(113.46)	-	-	-	-	-	-	-
<b>d. Private sectors</b>	-		<b>(3.17)</b>	<b>(332.26)</b>	<b>329.09</b>	-	-	-	-	-	-	-	-	-	-
- Individual acct. & security deposits			(3.17)	(332.26)	329.09	-	-	-	-	-	-	-	-	-	-
<b>e. \$Acc.-gap between NBC &amp;MEF</b>			<b>(13.32)</b>	<b>(13.32)</b>	-	-	-	-	-	-	-	-	-	-	-
<b>3. OUTSTANDING OPERATIONS</b>			<b>(1,449.48)</b>	<b>(175.16)</b>	<b>(718.49)</b>	<b>335.94</b>	<b>(537.87)</b>	<b>(353.90)</b>	-	-	-	-	-	-	-
Error			0.00	0.00	(0.00)	(0.00)	0.00	0.00	-	-	-	-	-	-	-
<b>Memorandum Item :</b>			-												
Exchange rate (R/\$)				4,035	4,004	4,005	4,034	4,069	-	-	-	-	-	-	-
Provincial revenue	-	#DIV/0!	<b>329.09</b>	<b>45.95</b>	<b>111.74</b>	<b>171.40</b>	-	-	-	-	-	-	-	-	-
o.w. provincial tax revenue	-	#DIV/0!	166.04	43.08	51.14	71.82	-	-	-	-	-	-	-	-	-
o.w. prov. non-tax revenue	-	#DIV/0!	8.65	2.36	4.41	1.88	-	-	-	-	-	-	-	-	-
o.w. prov. Transfer from central	-	#DIV/0!	154.40	0.51	56.19	97.70	-	-	-	-	-	-	-	-	-
Provincial Balance			329.09	45.95	111.74	171.40	-	-	-	-	-	-	-	-	-
Contribution from casino and Lottery			50.28	5.17	11.78	9.29	9.48	14.56	-	-	-	-	-	-	-
10 Ministry Spending by Program	5,394.27	29.31%	1,580.81	146.49	392.72	336.33	211.81	493.45	-	-	-	-	-	-	-

ភ្នំពេញ ថ្ងៃទី ខែ ឆ្នាំ ២០១៧

**អគ្គនាយក នៃអគ្គនាយកដ្ឋាន**  
**គោលនយោបាយសេដ្ឋកិច្ច និងហិរញ្ញវត្ថុសាធារណៈ**

**ប្រធាននាយកដ្ឋានស្តីពី**

**ប្រធានការិយាល័យ**  
**ស្តីពីហិរញ្ញវត្ថុសាធារណៈ**

**ហង់ ច័ន្ទ**

**ចំណាយបច្ចុប្បន្ន ឆ្នាំ ២០១៧/ CURRENT BUDGET EXPENDITURE BY MINISTRY 2017**

Million Riels	2017 C.B.L.	Implementation 5 months =41.7%	Jan-17	Feb-17	Mar-17	Apr-17	May-17	Jun-17	Jul-17	Aug-17	Sep-17	Oct-17	Nov-17	Dec-17
<b>Total Current Expenditures</b>	<b>13,050,686</b>	<b>27.9%</b>	<b>3,646,592</b>	<b>445,594</b>	<b>845,538</b>	<b>940,750</b>	<b>483,608</b>	<b>931,102</b>						
<b>I. General Administration</b>	<b>2,113,100</b>	<b>51.2%</b>	<b>1,081,930</b>	<b>76,216</b>	<b>289,497</b>	<b>197,854</b>	<b>256,256</b>	<b>262,107</b>						
01. Royal Palace	85,748	35.4%	30,385	2,444	8,338	8,676	3,610	7,317	-	-	-	-	-	-
02. National Assembly	149,197	50.6%	75,484	21,146	17,976	19,484	16,877	-	-	-	-	-	-	-
03. Senate	62,002	47.8%	29,668	14,169	1,398	7,174	6,927	-	-	-	-	-	-	-
04. Counstitutional Council	9,804	50.8%	4,983	1,781	1,149	-	1,781	271	-	-	-	-	-	-
05.1 Council of Minister	477,179	32.4%	154,809	4,100	23,663	42,283	24,324	60,439	-	-	-	-	-	-
05.4 CDC	16,210	2.0%	323		195	65	64	-	-	-	-	-	-	-
07.2 Interior-Administration	126,158	29.4%	37,141	4,889	5,181	9,335	9,227	8,510	-	-	-	-	-	-
08. Relations Assembly and Inspections	34,559	19.6%	6,789	796	1,024	1,433	1,453	2,083	-	-	-	-	-	-
09. Foreign Affairs and Int'l Cooperation	102,157	35.1%	35,844	478	1,304	13,878	4,648	15,535	-	-	-	-	-	-
10. Economy and Finance	575,075	109.1%	627,690	18,121	219,490	77,611	157,909	154,559	-	-	-	-	-	-
14. Planning	64,243	21.8%	13,976	2,007	3,219	3,956	1,918	2,876	-	-	-	-	-	-
28. Urbanization and Construction	134,775	11.7%	15,809	2,376	3,342	5,576	1,154	3,360	-	-	-	-	-	-
30. National Election Committee	180,945	15.5%	28,035.76	1,265	225	2,210	23,181	1,155	-	-	-	-	-	-
31. National Audit Authority	12,445	18.8%	2,334	446	448	448	524	469	-	-	-	-	-	-
33.1 Anti-corruption Authority	36,846	32.1%	11,844	1,366	1,375	3,757	1,787	3,559	-	-	-	-	-	-
34. Public Function	45,757	14.9%	6,818	831	1,365	1,840	872	1,910	-	-	-	-	-	-
<b>II. Defense and Security</b>	<b>3,212,242</b>	<b>35.3%</b>	<b>1,133,264</b>	<b>179,371</b>	<b>301,719</b>	<b>331,483</b>	<b>107,157</b>	<b>213,534</b>						
06. National Defense	1,856,205	36.3%	673,810	117,670	131,002	261,982	29,705	133,452	-	-	-	-	-	-
07.1 Interior - Public Security	1,239,287	35.5%	440,287	58,368	166,494	64,091	75,391	75,943	-	-	-	-	-	-
26. Justice	116,750	16.4%	19,166	3,332	4,224	5,410	2,062	4,139	-	-	-	-	-	-
<b>III. Social Administrative</b>	<b>4,836,498</b>	<b>24.1%</b>	<b>1,167,405</b>	<b>172,065</b>	<b>219,340</b>	<b>327,735</b>	<b>58,581</b>	<b>389,684</b>						
11. Information	71,081	26.4%	18,761	1,729	2,411	2,933	2,098	9,590	-	-	-	-	-	-
12. Public Health	1,201,855	21.9%	263,204	19,655	30,632	42,762	13,021	157,134	-	-	-	-	-	-
16. Education, Youth and Sport	2,383,673	22.4%	533,365	89,295	114,063	171,912	20,571	137,524	-	-	-	-	-	-
18. Culture and Fine-Arts	78,411	18.3%	14,365	2,275	2,777	3,240	1,956	4,116	-	-	-	-	-	-
19. Environment	61,908	16.2%	10,014	1,369	1,862	2,656	1,393	2,734	-	-	-	-	-	-
21. Social Affair & Veteran	749,763	37.3%	279,721	51,776	57,835	93,542	11,707	64,862	-	-	-	-	-	-
23. Public Worship and Religion	57,309	23.1%	13,223	1,220	2,747	3,196	2,059	4,001	-	-	-	-	-	-
24. Woman Affairs	42,741	21.1%	9,001	912	1,786	2,002	1,344	2,957	-	-	-	-	-	-
32. Labour and Vocational Training	189,759	13.6%	25,752	3,833	5,227	5,492	4,432	6,767	-	-	-	-	-	-
<b>IV. Economy Administrative</b>	<b>1,306,367</b>	<b>15.2%</b>	<b>198,831</b>	<b>17,943</b>	<b>31,925</b>	<b>47,787</b>	<b>53,430</b>	<b>47,747</b>						
05.3 Civil Aviation Secretariate	55,104	10.3%	5,702	750	842	844	931	2,335	-	-	-	-	-	-
13. Industry, Mines and Energy	46,402	13.1%	6,072	811	1,155	1,502	803	1,801	-	-	-	-	-	-
15. Commerce	130,313	17.1%	22,342	1,958	4,423	4,594	6,841	4,526	-	-	-	-	-	-
17. Agriculture, Forestry and Fishery	220,187	17.7%	39,007	5,472	7,600	8,542	5,916	11,477	-	-	-	-	-	-
20. Rural Development	160,807	8.2%	13,196	1,330	2,036	3,369	1,383	5,078	-	-	-	-	-	-
22. Posts and Telecommunications	59,149	40.6%	24,033	1,037	1,349	2,078	17,660	1,909	-	-	-	-	-	-
25. Public Works and Transport	388,160	10.0%	38,984	3,190	4,852	14,971	4,849	11,122	-	-	-	-	-	-
27. Tourism	81,828	35.8%	29,266	1,114	6,451	5,328	11,574	4,800	-	-	-	-	-	-
29. Water Resources and Meteorology	118,302	9.2%	10,868	1,318	1,918	3,113	2,102	2,416	-	-	-	-	-	-
35. Industry and Handicrafts	46,116	20.3%	9,362	963	1,298	3,445	1,371	2,284	-	-	-	-	-	-
<b>V. Miscellaneous</b>	<b>1,582,479</b>	<b>4.1%</b>	<b>65,162</b>	<b>-</b>	<b>3,057</b>	<b>35,890</b>	<b>8,185</b>	<b>18,030</b>						



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)*



តារាងប្រតិបត្តិការហិរញ្ញវត្ថុរដ្ឋាភិបាល

គិតជាលានរៀល  
Million Riels

Statement of Government Operations

តារាងប្រតិបត្តិការហិរញ្ញវត្ថុរដ្ឋាភិបាល

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
<b>TRANSACTIONS AFFECTING NET WORTH:</b>																
<b>A1</b>	<b>Revenue</b> .....	<b>7,471,744</b>	<b>16,134,307.0</b>	<b>46.3%</b>	<b>1,103,650.8</b>	<b>1,479,892.3</b>	<b>1,841,421.8</b>	<b>1,545,452.3</b>	<b>1,501,327.2</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>
A11	Taxes .....	6,504,968	13,330,680.1	48.8%	1,008,548.3	1,315,042.2	1,592,925.3	1,387,276.3	1,201,176.3	0.0	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 .....	339,050	687,838.0	49.3%	50,223.6	49,986.5	49,986.5	49,986.5	138,866.5	0.0	0.0	0.0	0.0	0.0	0.0	0.0
A14	Other revenue .....	627,726	2,115,788.9	29.7%	44,879.0	114,863.6	198,510.0	108,189.4	161,284.4	0.0	0.0	0.0	0.0	0.0	0.0	0.0
<b>A2</b>	<b>Expense</b> .....	<b>3,512,150</b>	<b>12,262,844.6</b>	<b>28.6%</b>	<b>445,341.9</b>	<b>746,668.1</b>	<b>924,596.6</b>	<b>471,783.6</b>	<b>923,759.7</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>
A21	Compensation of employees .....	1,926,063	6,041,355.5	31.9%	361,405.3	381,859.4	604,473.6	152,835.8	425,489.3	0.0	0.0	0.0	0.0	0.0	0.0	0.0
A22	Use of goods and services .....	401,914	2,847,163.0	14.1%	5,386.1	46,504.9	98,335.1	122,544.7	129,143.1	0.0	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 .....	126,994	342,294.0	37.1%	11,939.6	54,628.8	42,536.7	5,789.9	12,099.2	0.0	0.0	0.0	0.0	0.0	0.0	0.0
A25	Subsidies .....	60,075	10,920.0	550.1%	0.0	0.0	0.0	0.0	60,075.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
A26	Grants .....	414,781	1,116,697.4	37.1%	203.9	167,140.7	32,335.0	153,720.4	61,380.8	0.0	0.0	0.0	0.0	0.0	0.0	0.0
A27	Social benefits .....	396,255	1,297,286.7	30.5%	62,973.1	70,958.3	103,847.9	11,362.2	147,113.3	0.0	0.0	0.0	0.0	0.0	0.0	0.0
A28	Other expense .....	186,068	607,128.0	30.6%	3,434.0	25,576.0	43,068.5	25,530.7	88,459.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
<b>GOB</b>	<b>Gross operating balance (1-2+23+NOBz)</b> .....	<b>3,959,594</b>	<b>3,871,462.4</b>	<b>102.3%</b>	<b>658,308.9</b>	<b>733,224.2</b>	<b>916,825.2</b>	<b>1,073,668.6</b>	<b>577,567.5</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>
<b>NOB</b>	<b>Net operating balance (1-2+NOBz) <sup>cl</sup></b> .....	<b>3,959,594</b>	<b>3,871,462.4</b>	<b>102.3%</b>	<b>658,308.9</b>	<b>733,224.2</b>	<b>916,825.2</b>	<b>1,073,668.6</b>	<b>577,567.5</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>
<b>TRANSACTIONS IN NONFINANCIAL ASSETS:</b>																
<b>A31</b>	<b>Net Acquisition of Nonfinancial Assets</b> .....	<b>1,559,265</b>	<b>6,748,672.9</b>	<b>23.1%</b>	<b>180,760.8</b>	<b>373,354.5</b>	<b>479,722.6</b>	<b>248,186.9</b>	<b>277,240.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>
A311	Fixed assets .....	1,556,428	6,748,672.9	23.1%	180,760.8	373,354.5	476,886.1	248,186.9	277,240.0	0.0	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
<b>NLB</b>	<b>Net lending / borrowing (1-2+NOBz-31)</b> .....	<b>2,400,330</b>	<b>-2,877,210.5</b>	<b>-83.4%</b>	<b>477,548.2</b>	<b>359,869.7</b>	<b>437,102.6</b>	<b>825,481.7</b>	<b>300,327.5</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>
<b>TRANSACTIONS IN FINANCIAL ASSETS AND LIABILITIES (FINANCING):</b>																
<b>A32</b>	<b>Net acquisition of financial assets</b> .....	<b>3,295,866</b>	<b>-148,431.0</b>	<b>-2220.5%</b>	<b>192,349.4</b>	<b>927,972.1</b>	<b>664,915.4</b>	<b>1,055,584.3</b>	<b>455,044.8</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>
A321	Domestic .....	3,295,866	-148,431.0	-2220.5%	192,349.4	927,972.1	664,915.4	1,055,584.3	455,044.8	0.0	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
<b>A33</b>	<b>Net incurrence of liabilities</b> .....	<b>893,521</b>	<b>3,181,205.0</b>	<b>28.1%</b>	<b>-285,198.3</b>	<b>566,086.7</b>	<b>227,812.5</b>	<b>230,102.6</b>	<b>154,717.6</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>
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 .....	897,899	3,181,205.0	28.2%	117,934.3	167,331.8	227,812.5	230,102.6	154,717.6	0.0	0.0	0.0	0.0	0.0	0.0	0.0

## **NOTE**



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

1. Data on Revenue at National and Sub-national level was received on June 16, 2017
2. Data on Expenditure at National Level and Sub-national level was received on June 19, 2017
3. Data on Loan and Grant of both multilateral and bilateral was retrieved on June 20, 2017
4. Financial Operation Data (Credit Bank) was received on June 21, 2017

TOFE report will be updated in the next released.

