

Brief Report
On
State Budget Implementation in September 2017



I. Introduction

As of third quarter 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 September 2017, Central government has achieved total domestic revenue of KHR 1,137.96 billion, increased by 0.98 percent compared to September 2016 due to the rise in direct tax and indirect tax.

Overall, as of third quarter 2017, total domestic revenue has reached KHR 12,278.38 billion which accounted for 3.46 percent higher than budget law or grew by 13.72 percent compared to previous year, in which the revenue collection from General Department of Taxation increased by 29.43 percent, General Department of Custom and Excise of Cambodia increased by 1.72 percent and General Department of State Property and Non-Tax Revenue increased by 20.47 percent. Total current revenue in the third quarter 2017 has reached KHR 12,206.56 billion, grew by 13.79% 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 September 2017, expenditure of central government has achieved KHR 1,183.20 billion, contracted by 29.14 percent compared to September 2016.

As of third quarter 2017, total expenditure has reached KHR 11,367.02 billion, which accounted for 16.76 percent lower than budget law but accelerated by 8.07 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 September 2017, the current budget balance has achieved surplus of KHR 300.98 billion but overall budget balance has showed deficit of KHR 45.24 billion. Overall, as of third quarter 2017, the current budget balance and overall budget balance have achieved surplus of KHR 3,805.24 billion and KHR 791.72 billion.

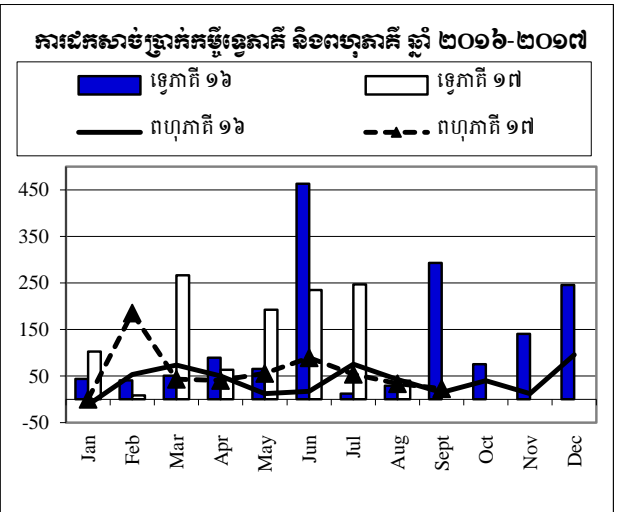
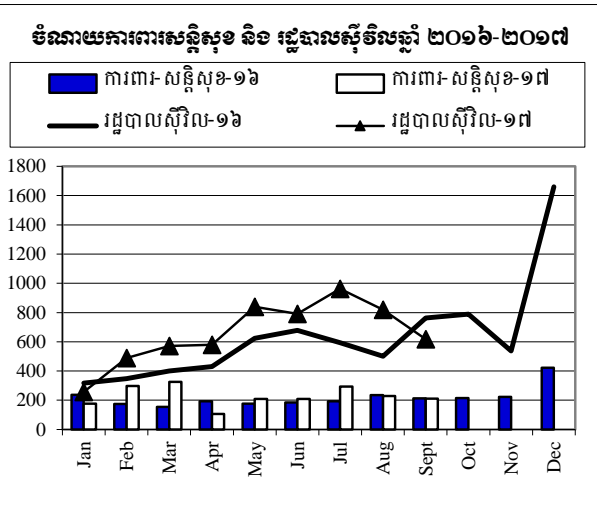
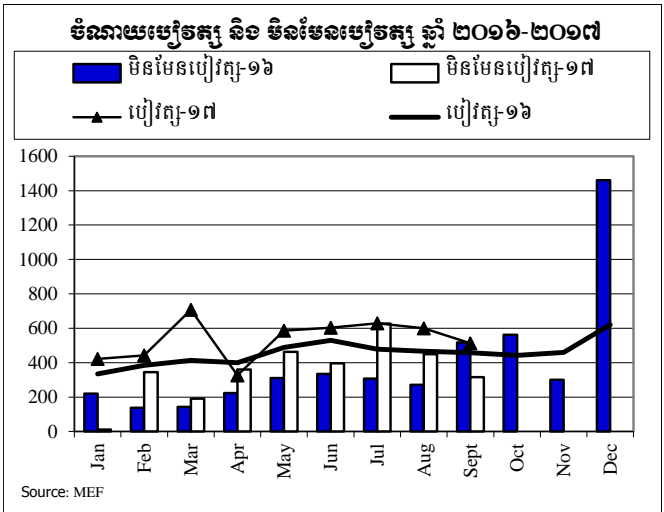
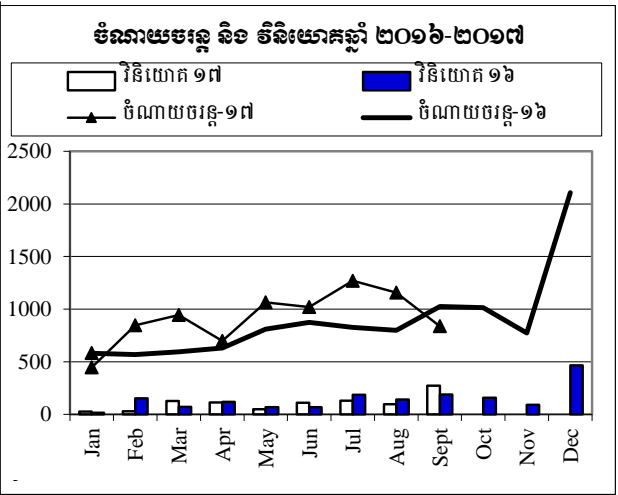
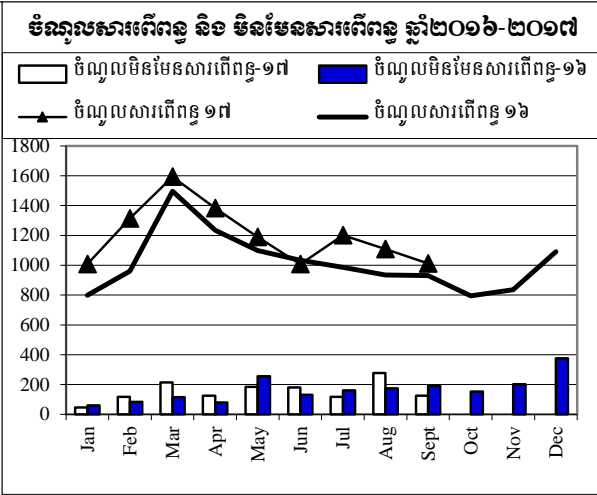
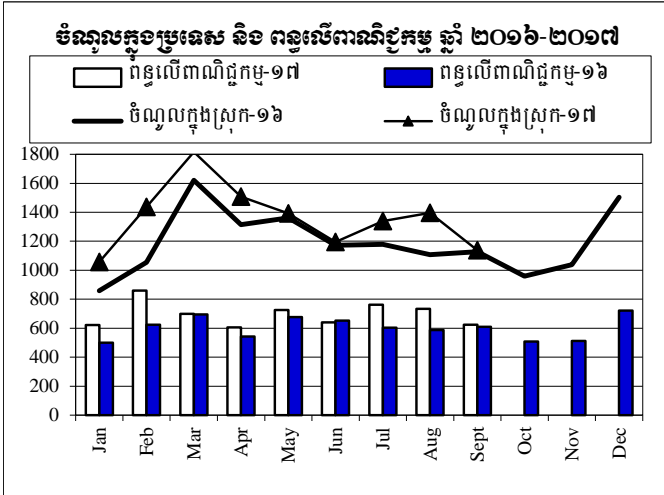
V. Conclusion

As a result, as of third quarter 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

ភ្នំពេញ ថ្ងៃទី ១៤ ខែ មេសា ឆ្នាំ ២០១៧



ការវិនិយោគសាងសង់ហេដ្ឋារចនាសម្ព័ន្ធ ២០១៧ TOFE: BUDGET IMPLEMENTATION FOR 2017

Billions of Riels	2017 C.B.L.	Implementation 9 months =75%	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	78.46%	12,278.38	1,057.01	1,437.42	1,816.04	1,508.43	1,391.29	1,193.82	1,339.77	1,396.65	1,137.96	-	-	-
I.CURRENT REVENUE	15,501.47	78.74%	12,206.56	1,053.67	1,431.93	1,806.64	1,508.43	1,374.96	1,188.06	1,319.39	1,385.54	1,137.96	-	-	-
a. TAX REVENUE	13,209.10	81.90%	10,817.88	1,007.34	1,314.62	1,593.41	1,383.68	1,189.94	1,006.91	1,201.54	1,108.57	1,011.86	-	-	-
Domestic tax revenue	11,009.50	85.50%	9,412.78	872.73	1,164.59	1,421.59	1,238.28	1,018.23	850.98	1,015.90	950.60	879.88	-	-	-
Direct Tax (income tax, profits tax)	3,276.60	95.89%	3,141.93	251.53	305.03	722.27	632.38	291.75	211.82	253.35	217.59	256.21	-	-	-
Indirect Tax	7,732.90	81.09%	6,270.85	621.19	859.56	699.32	605.90	726.48	639.17	762.55	733.01	623.67	-	-	-
o.w/ - Excise Tax on specific goods	700.00	79.66%	557.63	83.87	76.85	66.36	48.10	42.06	60.11	60.11	70.13	50.04	-	-	-
o.w/ -Special Excise Tax(petroleum,others)	2,280.00	86.73%	1,977.50	172.42	219.47	239.71	218.19	230.93	215.90	247.31	233.70	199.88	-	-	-
Other tax revenues	98.50	75.59%	74.45	3.37	10.84	9.93	5.68	7.62	8.99	4.58	13.92	9.53	-	-	-
Taxes on international trade	2,199.60	63.88%	1,405.10	134.61	150.03	171.81	145.40	171.71	155.93	185.64	157.97	131.98	-	-	-
Taxes and duties on imports	2,149.80	63.90%	1,373.80	130.98	147.15	169.57	143.67	168.51	151.46	181.41	153.04	128.01	-	-	-
o.w/ -Customs duties on imports	1,430.00	67.58%	966.38	96.86	109.63	116.20	98.92	117.02	105.20	104.43	117.58	100.55	-	-	-
-Customs duties on petroleum products	320.00	47.61%	152.36	13.95	15.53	20.90	14.92	24.18	14.32	30.30	8.32	9.95	-	-	-
-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	62.84%	31.30	3.64	2.88	2.24	1.73	3.21	4.47	4.23	4.94	3.98	-	-	-
o.w/-Tax on rubber exports	14.00	47.50%	6.65	0.18	0.19	0.41	0.58	0.77	1.56	0.90	1.10	0.96	-	-	-
-Tax on export of agricultural products	33.00	68.63%	22.65	3.31	2.56	1.71	1.06	2.13	2.70	3.03	3.46	2.70	-	-	-
-Tax on export of agricultural products	2.30	71.10%	1.64	0.13	0.08	0.10	0.09	0.27	0.14	0.19	0.36	0.27	-	-	-
b. NON TAX REVENUE	2,292.37	60.58%	1,388.68	46.32	117.31	213.24	124.75	185.01	181.14	117.85	276.97	126.10	-	-	-
State Property Revenue	109.77	84.03%	92.23	1.28	0.96	15.19	3.37	24.03	8.43	9.38	17.55	12.05	-	-	-
Concession and rental land	91.12	83.25%	75.86	1.27	0.88	15.18	3.37	11.20	8.43	5.93	17.55	12.05	-	-	-
Income from Sales, Rental of Properties and Services	1,644.26	59.60%	979.99	37.84	93.13	141.43	99.79	123.14	137.38	88.66	204.55	54.08	-	-	-
Income of administrative public enterprises -operational services (for profit)	724.17	57.63%	417.36	2.11	51.67	54.39	45.29	82.37	58.87	18.53	98.63	5.49	-	-	-
Sales of Property of Public Administration	84.84	54.13%	45.93	1.39	2.70	5.91	5.12	4.99	7.83	5.59	6.82	5.58	-	-	-
Administrative fees	733.11	63.45%	465.12	32.09	36.39	72.79	45.26	31.68	62.67	53.59	93.47	37.18	-	-	-
Sales of Services	82.45	48.04%	39.61	1.45	1.84	7.21	3.02	1.81	6.10	9.78	5.12	3.28	-	-	-
Other non tax	538.35	58.78%	316.46	7.21	23.23	56.62	21.59	37.84	35.33	19.81	54.87	59.97	-	-	-
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	-	-	-	-

ការវិនិយោគសាងសង់ហេដ្ឋារចនាសម្ព័ន្ធ ២០១៧ TOFE: BUDGET IMPLEMENTATION FOR 2017

Billions of Riels	2017 C.B.L.	Implementation 9 months =75%		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	58.24%	11,367.02	626.13	1,120.24	1,432.09	962.70	1,411.22	1,504.45	1,751.05	1,375.95	1,183.20	-	-	-
1. CURRENT EXPENDITURE	13,050.69	63.46%	8,281.68	445.62	845.75	945.26	696.63	1,065.37	1,020.39	1,269.89	1,155.79	836.98	-	-	-
a. Wages	6,804.06	70.97%	4,829.05	422.60	442.17	707.30	326.23	585.81	603.70	628.24	599.68	513.33	-	-	-
Personnel charges-civil administrative	4,325.68	70.25%	3,038.60	246.56	256.04	394.93	253.62	385.95	401.11	400.66	391.37	308.37	-	-	-
Personnel charges-national defence and security	2,478.38	72.24%	1,790.45	176.04	186.13	312.36	72.60	199.87	202.60	227.58	208.31	204.96	-	-	-
b. Non wage	6,246.63	55.27%	3,452.63	23.02	403.59	237.96	370.41	479.56	416.69	641.65	556.11	323.65	-	-	-
-Purchases	1,418.29	45.50%	645.37	2.50	116.58	28.03	54.87	78.64	106.13	123.47	77.00	58.16	-	-	-
-Services	1,619.45	43.41%	702.98	4.60	28.15	38.88	89.90	64.35	89.27	105.44	109.26	173.13	-	-	-
-Financial charges	342.29	86.42%	295.80	12.62	58.83	46.74	10.60	16.30	21.05	14.01	107.59	8.08	-	-	-
-Social Benefit	804.72	69.07%	555.82	3.10	28.36	41.61	36.25	116.96	106.22	158.40	39.56	25.35	-	-	-
-Grants	1,302.21	78.16%	1,017.82	0.20	171.66	68.23	165.42	140.27	70.12	175.73	182.98	43.21	-	-	-
-Other non wage	759.66	30.91%	234.84	-	0.00	14.47	13.36	63.04	23.90	64.61	39.73	15.72	-	-	-
2. CAPITAL	6,468.26	47.70%	3,085.34	180.51	274.48	486.84	266.07	345.84	484.06	481.17	220.16	346.22	-	-	-
Domestic Financing	2,183.70	43.65%	953.24	27.31	30.11	126.69	112.07	47.51	109.81	130.32	96.48	272.95	-	-	-
Tangible fixed assets and land	2,183.70	43.09%	940.92	27.31	30.11	118.60	112.07	43.50	109.81	130.10	96.48	272.95	-	-	-
External assistance (Project)	4,284.56	49.76%	2,132.10	153.20	244.38	360.15	154.00	298.33	374.25	350.85	123.67	73.27	-	-	-
CURRENT DEF/SURPL.comt (I.I-II.I)	2,450.78	160.15%	3,924.88	608.05	586.17	861.39	811.80	309.58	167.66	49.50	229.74	300.98	-	-	-
OVERALL DEF/SURPL.comt (I-II)	(3,869.04)	-23.56%	911.36	430.88	317.18	383.94	545.73	(19.93)	(310.63)	(411.28)	20.70	(45.24)	-	-	-
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	155.27%	3,805.24	534.76	543.06	1,012.49	637.94	296.43	165.11	84.72	229.74	300.98	-	-	-
OVERALL DEF/SURPL.cash (com.+3)	(3,869.04)	-20.46%	791.72	357.60	274.06	535.05	371.87	(33.08)	(313.18)	(376.06)	20.70	(45.24)	-	-	-
III. FINANCING	3,869.04	-20.46%	(791.72)	(357.60)	(274.06)	(535.05)	(371.87)	33.08	313.18	376.06	(20.70)	45.24	-	-	-
1. FOREIGN FINANCING	3,869.04	52.93%	2,048.01	167.92	217.32	277.77	280.12	364.32	316.40	346.23	23.94	53.99	-	-	-
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	49.31%	2,112.92	177.41	229.56	356.63	144.49	329.55	327.47	350.85	123.67	73.27	-	-	-
Spent	4,284.56	49.76%	2,132.10	153.20	244.38	360.15	154.00	298.33	374.25	350.85	123.67	73.27	-	-	-
-Grants	599.84	75.00%	449.88	49.99	49.99	49.99	49.99	49.99	49.99	49.99	49.99	49.99	-	-	-
-Debt and related liabilities	3,684.72	45.65%	1,682.22	103.21	194.39	310.16	104.02	248.35	324.26	300.86	73.69	23.29	-	-	-
Foreign borrowing	3,684.72	45.65%	1,682.22	103.21	194.39	310.16	104.02	248.35	324.26	300.86	73.69	23.29	-	-	-

តារាងប្រតិបត្តិការហិរញ្ញវត្ថុឆ្នាំ 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
		9 months	=75%												
Foreign borrowings from multilateral agencies	3,684.72	14.29%	526.70	0.56	185.79	43.52	40.77	55.73	89.33	54.16	33.56	23.29	-	-	-
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)	57.47%	(382.48)	(9.49)	(12.25)	(78.86)	(19.09)	(54.11)	(39.54)	(48.52)	(101.32)	(19.29)	-	-	-
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			(611.11)	(204.93)	(25.59)	319.12	(375.29)	(195.02)	(88.46)	12.44	(44.64)	(8.75)	-	-	-
Error			0.00	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	4,053	-	-	-
Provincial revenue	1,626.42	74.30%	1,208.49	46.26	114.80	190.66	94.55	130.27	106.64	106.27	343.31	75.73	-	-	-
o.w. provincial tax revenue	926.30	61.18%	566.67	43.08	51.31	74.11	29.79	50.29	92.37	72.60	94.29	58.83	-	-	-
o.w. prov. non-tax revenue	57.79	40.50%	23.41	2.36	4.41	2.07	1.42	1.88	2.05	2.23	5.04	1.95	-	-	-
o.w. prov. Transfer from central	642.33	96.28%	618.42	0.81	59.08	114.49	63.34	78.10	12.21	31.44	243.99	14.96	-	-	-
Provincial Balance			1,208.49	46.26	114.80	190.66	94.55	130.27	106.64	106.27	343.31	75.73	-	-	-
Contribution from casino and Lottery	153.18	59.11%	90.54	5.17	11.78	9.29	9.48	14.56	15.05	7.04	17.72	0.45	-	-	-
10 Ministry Spending by Program	5,394.27	75.36%	4,064.97	146.49	392.93	340.20	383.07	608.71	528.65	603.47	653.48	407.97	-	-	-

ភ្នំពេញ ថ្ងៃទី ០១ ខែ ធ្នូ ឆ្នាំ ២០១៧

អគ្គនាយក
អគ្គនាយកដ្ឋានគណនេយ្យសាធារណៈ

ប្រធាននាយកដ្ឋានស្ថិតិ
និងវិភាគសេដ្ឋកិច្ច

ប្រធានការិយាល័យ
ស្ថិតិហិរញ្ញវត្ថុសាធារណៈ

ហង់ វិសុទ្ធ

ចំណាយចរន្តសាមញ្ញស្របច្បាប់ ឆ្នាំ ២០១៧/ CURRENT BUDGET EXPENDITURE BY MINISTRY 2017

Million Riels	2017 C.B.L.	Implementation 9 months =75%	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	63.5%	8,281,681	445,619	845,753	945,256	696,634	1,065,373	1,020,392	1,269,887	1,155,791	836,976	-	-
I. General Administration	2,113,100	110.1%	2,327,006	76,231	289,508	201,300	268,197	265,664	221,597	485,476	368,358	150,674	-	-
01. Royal Palace	85,748	77.7%	66,613	2,444	8,338	8,676	3,610	7,317	9,608	9,970	6,462	10,188	-	-
02. National Assembly	149,197	77.7%	115,992	21,146	17,976	19,484	16,877	-	20,584	15,978	-	3,947	-	-
03. Senate	62,002	73.1%	45,317	14,169	1,398	7,174	6,927	-	-	15,576	-	74	-	-
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	78.4%	374,345	4,100	23,663	42,283	25,862	60,439	23,126	132,778	38,924	23,170	-	-
05.4 CDC	16,210	31.9%	5,174	-	-	195	65	64	64	1,822	758	2,207	-	-
07.2 Interior-Administration	126,158	64.4%	81,227	4,889	5,181	9,335	9,227	8,510	10,919	11,621	10,971	10,575	-	-
08. Relations Assembly and Inspections	34,559	57.0%	19,704	796	1,024	1,436	2,192	2,535	2,472	2,022	3,811	3,417	-	-
09. Foreign Affairs and Int'l Cooperation	102,157	74.1%	75,745	478	1,304	13,878	4,655	15,535	9,045	18,050	1,727	11,072	-	-
10. Economy and Finance	575,075	223.8%	1,287,084	18,121	219,490	77,426	162,435	155,622	84,723	242,392	274,555	52,319	-	-
14. Planning	64,243	60.3%	38,755	2,007	3,219	3,956	3,165	3,462	4,145	4,830	7,963	6,008	-	-
28. Urbanization and Construction	134,775	44.2%	59,578	2,376	3,342	9,190	4,331	4,347	6,922	9,403	15,116	4,549	-	-
30. National Election Committee	180,945	53.5%	96,811	1,265	225	2,210	23,181	1,155	43,836	9,736	1,654	13,549	-	-
31. National Audit Authority	12,445	45.8%	5,695	446	448	448	524	469	791	746	1,271	552	-	-
33.1 Anti-corrupcion Authority	36,846	62.3%	22,955	1,366	1,375	3,757	1,787	3,559	1,640	4,034	1,838	3,599	-	-
34. Public Function	45,757	51.6%	23,625	847	1,376	1,853	1,579	2,378	3,092	3,743	3,309	5,448	-	-
II. Defense and Security	3,212,242	65.8%	2,113,559	179,371	301,726	331,483	111,817	215,602	216,422	301,051	238,587	217,500	-	-
06. National Defense	1,856,205	68.9%	1,279,128	117,670	131,002	261,982	31,376	133,452	136,066	186,829	147,429	133,323	-	-
07.1 Interior - Public Security	1,239,287	62.8%	778,539	58,368	166,494	64,091	75,434	75,943	72,826	106,733	81,788	76,861	-	-
26. Justice	116,750	47.9%	55,892	3,332	4,230	5,410	5,007	6,207	7,530	7,489	9,370	7,316	-	-
III. Social Administrative	4,836,498	64.0%	3,095,825	172,075	219,338	328,486	237,614	511,006	483,449	404,489	434,624	304,745	-	-
11. Information	71,081	68.2%	48,453	1,729	2,411	2,959	3,652	10,719	9,507	8,213	4,640	4,622	-	-
12. Public Health	1,201,855	56.3%	676,779	19,655	30,632	42,836	39,691	175,040	165,744	88,244	60,641	54,296	-	-
16. Education, Youth and Sport	2,383,673	64.6%	1,540,561	89,295	114,061	172,061	142,234	225,416	218,834	202,328	209,018	167,314	-	-
18. Culture and Fine-Arts	78,411	82.5%	64,685	2,275	2,777	3,180	3,004	5,214	5,102	7,728	28,358	7,047	-	-
19. Environment	61,908	58.4%	36,150	1,369	1,862	2,444	2,226	3,517	4,573	7,835	6,294	6,029	-	-
21. Social Affair & Veteran	749,763	77.9%	583,984	51,786	57,835	94,349	34,619	73,645	62,569	66,279	97,426	45,477	-	-
23. Public Worship and Religion	57,309	62.5%	35,815	1,220	2,747	3,046	3,159	5,945	4,759	3,812	6,247	4,879	-	-
24. Woman Affairs	42,741	62.7%	26,812	912	1,786	2,035	2,766	3,683	4,299	4,458	4,141	2,732	-	-
32. Labour and Vocational Training	189,759	43.5%	82,587	3,833	5,227	5,577	6,262	7,826	8,062	15,591	17,860	12,349	-	-
IV. Economy Administrative	1,306,367	47.9%	625,772	17,943	32,124	48,096	68,399	55,072	64,788	75,486	108,860	155,004	-	-
05.3 Civil Aviation Secretariate	55,104	35.9%	19,779	750	842	844	931	2,335	957	7,998	3,489	1,631	-	-
13. Industry, Mines and Energy	46,402	37.0%	17,176	811	1,154	1,512	1,526	2,276	2,248	2,437	2,233	2,979	-	-
15. Commerce	130,313	45.2%	58,906	1,958	4,423	4,607	7,796	4,969	8,669	6,544	12,328	7,613	-	-
17. Agriculture, Forestry and Fishery	220,187	52.1%	114,720	5,472	7,600	8,572	8,832	13,128	14,940	14,798	23,587	17,792	-	-
20. Rural Development	160,807	28.2%	45,375	1,330	2,036	3,370	2,988	5,729	7,581	6,120	8,894	7,327	-	-
22. Posts and Telecommunications	59,149	77.5%	45,818	1,037	1,349	2,129	18,385	2,264	5,573	4,583	4,867	5,630	-	-
25. Public Works and Transport	388,160	48.0%	186,171	3,190	5,052	15,041	9,350	12,379	11,397	13,628	32,852	83,283	-	-
27. Tourism	81,828	68.3%	55,929	1,114	6,451	5,421	12,349	5,449	3,419	7,293	6,082	8,351	-	-
29. Water Resources and Meteorology	118,302	46.7%	55,287	1,318	1,918	3,197	4,015	3,610	7,574	7,179	11,002	15,473	-	-
35. Industry and Handicrafts	46,116	57.7%	26,611	963	1,298	3,402	2,228	2,934	2,430	4,907	3,523	4,925	-	-
V. Miscellaneous	1,582,479	7.6%	119,520	-	3,057	35,890	10,607	18,030	34,136	3,385	5,363	9,052	-	-



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	12,634,949.9	78.31%	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	1,172,665.1	0.0	0.0	0.0
11	Taxes	13,026,600.0	10,613,683.9	81.48%	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	986,365.8	0.0	0.0	0.0
13	Grants	687,838.0	603,291.5	87.71%	50,223.5	49,986.5	49,986.5	49,986.5	138,866.5	63,466.5	55,191.5	49,986.5	95,597.5	0.0	0.0	0.0
14	Other revenue	2,419,869.0	1,417,974.4	58.60%	50,084.0	128,930.2	222,463.2	129,519.0	191,525.1	190,400.0	122,738.1	291,613.0	90,701.8	0.0	0.0	0.0
2	Expense	12,262,844.6	7,988,814.0	65.15%	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	809,612.1	0.0	0.0	0.0
21	Compensation of employees	6,041,355.5	4,233,089.3	70.07%	361,420.4	382,064.8	607,975.3	302,738.3	518,110.3	539,112.3	553,191.5	508,232.3	460,244.1	0.0	0.0	0.0
22	Use of goods and services	2,847,163.0	1,273,614.2	44.73%	5,386.1	46,514.3	98,437.1	143,505.9	148,742.3	213,594.8	208,990.2	181,352.5	227,091.1	0.0	0.0	0.0
24	Interest	342,294.0	260,220.2	76.02%	11,939.6	54,628.8	42,536.7	5,789.9	12,099.2	12,002.0	13,959.5	99,186.8	8,077.7	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	816,734.5	73.14%	203.9	167,140.7	32,335.0	154,813.6	61,380.8	25,481.6	172,341.6	171,525.1	31,512.2	0.0	0.0	0.0
27	Social benefits	1,297,286.7	842,982.8	64.98%	62,973.3	70,958.4	104,470.0	38,955.1	157,763.3	144,640.3	100,599.3	101,439.3	61,183.8	0.0	0.0	0.0
28	Other expense	607,128.0	491,593.9	80.97%	3,443.6	25,576.0	43,326.3	33,503.7	96,670.7	38,291.1	185,425.1	43,854.2	21,503.1	0.0	0.0	0.0
GOB	Gross operating balance (1-2+23+NOBz)	3,871,462.4	4,646,135.8	120.01%	658,284.7	735,028.8	912,335.1	865,831.3	457,782.9	243,994.4	118,716.7	291,109.0	363,053.0	0.0	0.0	0.0
NOB	Net operating balance (1-2+NOBz) ^{cl}	3,871,462.4	4,646,135.8	120.01%	658,284.7	735,028.8	912,335.1	865,831.3	457,782.9	243,994.4	118,716.7	291,109.0	363,053.0	0.0	0.0	0.0
31	Net Acquisition of Nonfinancial Assets	6,748,672.9	3,236,841.3	47.96%	180,760.8	373,354.5	479,711.8	270,115.9	351,168.8	496,920.0	494,970.3	231,533.7	358,305.6	0.0	0.0	0.0
311	Fixed assets	6,748,672.9	3,232,912.8	47.90%	180,760.8	373,354.5	476,875.3	270,115.9	351,168.8	496,920.0	494,970.3	230,441.7	358,305.6	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	11,225,655.3	59.05%	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	1,167,917.6	0.0	0.0	0.0
NLB	Net lending (+) / Net borrowing (-) (1-2-31) or (1-2M)	-2,877,210.5	1,409,294.5	...	477,523.9	361,674.3	432,623.3	595,715.4	106,614.1	-252,925.7	-376,253.6	59,575.3	4,747.5	0.0	0.0	0.0
32	Net acquisition of financial assets	-148,431.0	2,251,256.8	...	197,659.8	353,429.6	717,270.5	659,594.6	332,227.3	21,887.5	-73,089.6	33,529.0	8,748.0	0.0	0.0	0.0
321	Domestic	-148,431.0	2,251,256.8	...	197,659.8	353,429.6	717,270.5	659,594.6	332,227.3	21,887.5	-73,089.6	33,529.0	8,748.0	0.0	0.0	0.0
33	Net incurrence of liabilities	3,181,205.0	841,962.4	26.47%	-279,864.0	-8,244.6	284,646.7	63,879.2	225,613.7	274,813.4	303,164.1	-26,046.7	4,000.7	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	1,490,567.0	46.86%	117,934.3	167,331.8	227,779.2	230,136.0	225,457.5	252,935.1	291,039.2	-26,046.7	4,000.7	0.0	0.0	0.0

NOTE



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

1. Data on Revenue at National was received on October 25, 2017
2. Data on Expenditure at National Level was received on October 20, 2017
3. Data on Loan and Grant of multilateral was retrieved on October 20, 2017

TOFE report will be updated in the next released.

