

**Brief Report**  
**On**  
**State Budget Implementation in April 2016**



**I. Introduction**

In the first four months of 2016, Cambodian economic activities showed to remain robust, supported by the main engines of growth particularly textile and footwear, construction and real estate sector. With momentum of growth and macroeconomic stability, fiscal consolidation has been improved with substantial revenue growth and prudent spending on the top of the current implementation of Revenue Mobilization Strategy and Public Financial Reform Management Programme.

**II. Revenue Performance**

In April 2016, total domestic revenue of national government achieved KHR 1,295.97 billion, declined by 2.75 percent compared to April 2015 due to the decreased in tax revenue by 3.29 percent in particular the drop in revenue collection from direct tax revenue and international trade taxes. But non-tax revenue increased by 12.7 percent due to the rise in revenue collection from public enterprise profit, rental income and other non-tax revenue.

Overall, in the first four months of 2016, total domestic revenue has reached KHR 4,828.69 billion which accounted for 2.33 percent higher than budget law or rose by 21.31 percent compared to the same period of 2015 in which revenue grew by 14.74 percent, 32.66 percent and 3.56 percent from General Department of Taxation, General Department of Custom and Excise and General Department of Non-Tax Revenue, respectively. Total current revenue has reached KHR 4,810.34 billion which accounted for 2.55 percent higher than budget law or increased by 21.28 percent compared to the same period of the previous year in which tax revenue and non-tax revenue increased by 21.24 percent and 21.80 percent, respectively. Total capital revenue has amounted to KHR 18.34 billion, went up by 31.39 percent compared to the same period of 2015. The momentum of revenue collection reflects the current reform in tax administration, especially the efforts in enforcement of auditing mechanisms set out in the Revenue Mobilization Strategy.

### **III. Expenditure Performance**

In April 2016, total expenditure at national level reached KHR 807.64 billion, increased by 25.38 percent compared to April 2015 in which current expenditure increased by 40.52 percent.

Overall, total expenditure in the first four months of 2016 has achieved KHR 3,191.92 billion, which accounted for 14.51 percent lower than budget law or increased by 7.43 percent compared to the same period of previous year. Total current expenditure has reached KHR 2,342.09 billion, grew by 26.19 percent due to the rise in expenditure from security and defense and civil administration. Overall, expenditure by programme spending ministries showed better growth rate than that of the previous year.

### **IV. Budget Balance**

In April 2016, the current budget was surplus KHR 719.26 billion and overall budget balance also was surplus KHR 497.79 billion. Overall, in the first four months of 2016, current budget balance and overall budget balance has been surplus KHR 2,350.30 billion and KHR 1,518.82 billion, respectively.

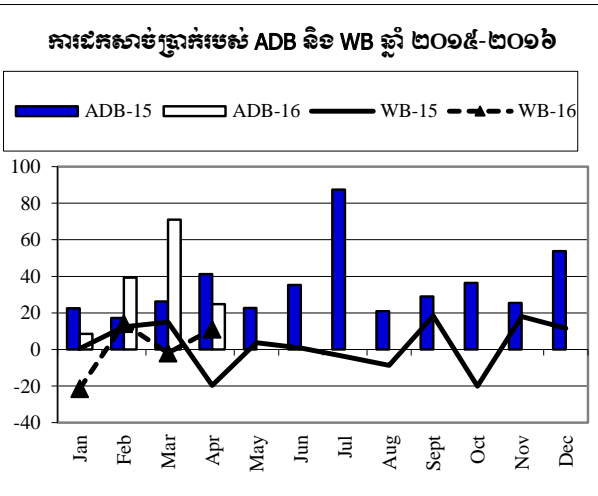
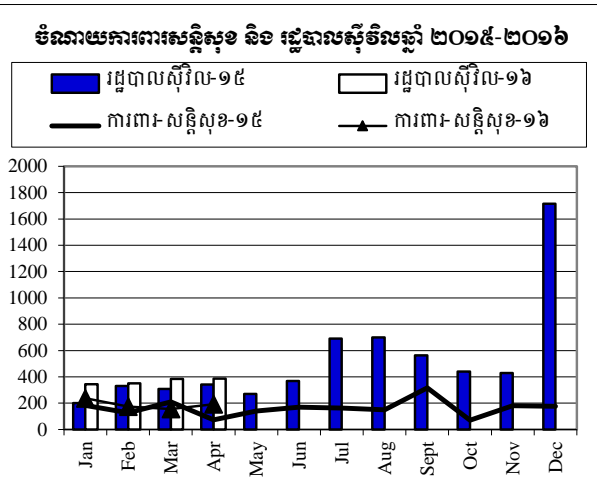
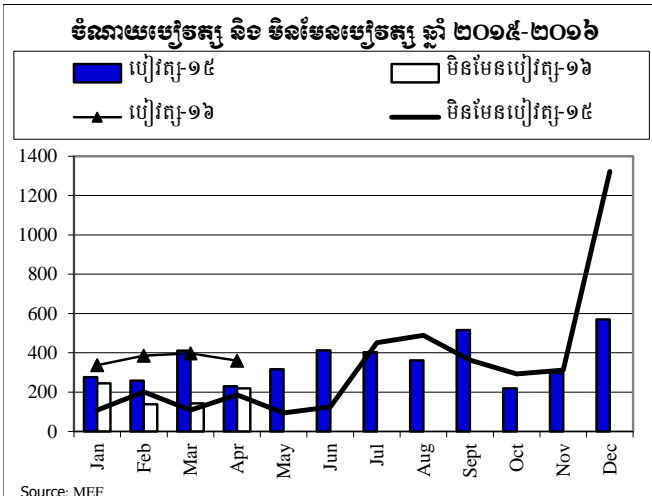
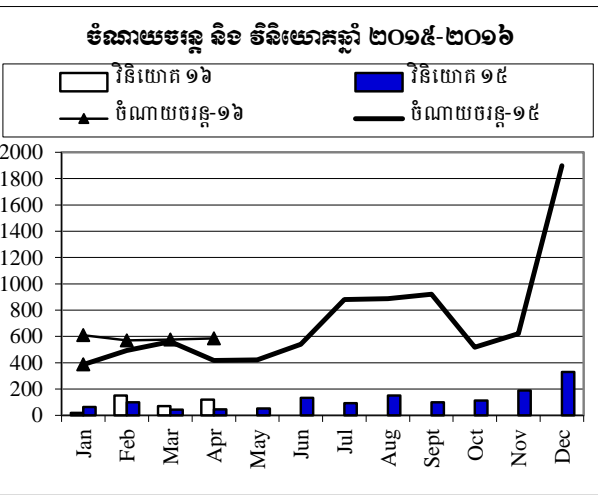
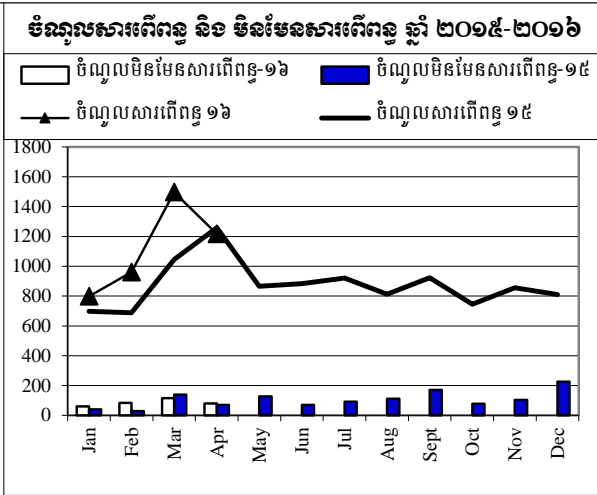
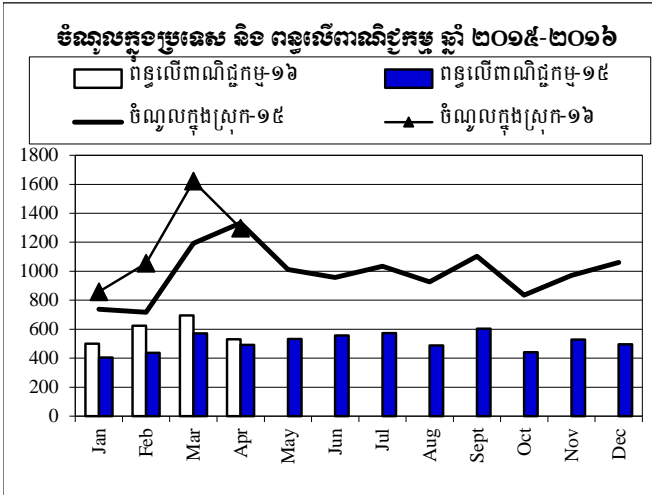
### **V. Conclusion**

As a result, fiscal performance in the first four months of 2016 has improved driven by the strong efforts of the Ministry of Economy and Finance in implementing Revenue Mobilization Strategy and Public Financial Management Reforms Programme to improve fiscal accountability and sustainability.



# ការប្រៀបធៀបចំណូល និង ចំណាយ ឆ្នាំ ២០១៥-២០១៦

ភ្នាក់ងារ ចំណាយរដ្ឋ



Source: MEF

ကဏ္ဍအုပ်စုစီမံကိန်းစီမံကိန်းညွှန်းကိန်း ၂၀၁၆ TOFE: BUDGET IMPLEMENTATION FOR 2016

Billions of Riels	2016 C.B.L.	Implementation 4 months =33.32%	Jan-16	Feb-16	Mar-16	Apr-16	May-16	Jun-16	Jul-16	Aug-16	Sep-16	Oct-16	Nov-16	Dec-16
<b>I. DOMESTIC REVENUE</b>	<b>13,538.13</b>	<b>35.67%</b>	<b>4,828.69</b>	<b>858.33</b>	<b>1,053.87</b>	<b>1,620.51</b>	<b>1,295.97</b>	-	-	-	-	-	-	-
<b>I.CURRENT REVENUE</b>	<b>13,407.26</b>	<b>35.88%</b>	<b>4,810.34</b>	<b>858.33</b>	<b>1,044.93</b>	<b>1,611.11</b>	<b>1,295.97</b>	-	-	-	-	-	-	-
<b>a. TAX REVENUE</b>	<b>11,555.06</b>	<b>38.70%</b>	<b>4,472.31</b>	<b>798.05</b>	<b>960.86</b>	<b>1,496.47</b>	<b>1,216.93</b>	-	-	-	-	-	-	-
<b>Domestic tax revenue</b>	<b>9,409.46</b>	<b>40.14%</b>	<b>3,777.06</b>	<b>654.25</b>	<b>768.51</b>	<b>1,292.78</b>	<b>1,061.52</b>	-	-	-	-	-	-	-
Direct Tax (income tax, profits tax)	2,647.31	53.93%	1,427.68	155.17	144.70	597.37	530.44	-	-	-	-	-	-	-
Indirect Tax	4,121.05	30.82%	1,270.06	253.69	357.79	375.00	283.59	-	-	-	-	-	-	-
Excise Tax	2,594.60	40.89%	1,061.05	241.31	262.21	313.48	244.06	-	-	-	-	-	-	-
o.w/ - Excise Tax on specific goods	619.50	37.55%	232.62	73.98	50.20	48.82	59.62	-	-	-	-	-	-	-
o.w/ -Special Excise Tax(petroleum,others)	1,902.40	42.43%	807.15	160.74	208.89	259.28	178.24	-	-	-	-	-	-	-
Other tax revenues	46.50	39.30%	18.27	4.09	3.82	6.94	3.43	-	-	-	-	-	-	-
<b>Taxes on international trade</b>	<b>2,145.60</b>	<b>32.40%</b>	<b>695.25</b>	<b>143.80</b>	<b>192.35</b>	<b>203.69</b>	<b>155.41</b>	-	-	-	-	-	-	-
Taxes and duties on imports	2,034.00	33.66%	684.67	141.37	190.82	201.15	151.33	-	-	-	-	-	-	-
o.w/ -Customs duties on imports	1,350.00	35.28%	476.23	110.72	118.23	148.77	98.50	-	-	-	-	-	-	-
-Customs fees from imports	66.00	36.29%	23.95	5.11	4.61	8.49	5.74	-	-	-	-	-	-	-
-Customs duties on petroleum products	305.00	32.21%	98.26	13.67	33.59	23.69	27.31	-	-	-	-	-	-	-
-Additional tax on oil product - Road maintenance	275.00	28.27%	77.74	9.58	31.47	17.97	18.72	-	-	-	-	-	-	-
-Penalties on imports	35.00	24.27%	8.49	2.29	2.92	2.23	1.06	-	-	-	-	-	-	-
Taxes and duties on exports	111.60	9.48%	10.58	2.43	1.53	2.54	4.08	-	-	-	-	-	-	-
o.w/-Tax on rubber exports	33.00	19.62%	6.47	2.26	1.29	2.20	0.72	-	-	-	-	-	-	-
-Tax on export of agricultural products	2.90	14.46%	0.42	0.09	0.11	0.13	0.09	-	-	-	-	-	-	-
<b>b. NON TAX REVENUE</b>	<b>1,852.21</b>	<b>18.25%</b>	<b>338.03</b>	<b>60.28</b>	<b>84.07</b>	<b>114.64</b>	<b>79.04</b>	-	-	-	-	-	-	-
<b>State Property Revenue</b>	<b>103.90</b>	<b>19.53%</b>	<b>20.29</b>	<b>0.31</b>	<b>1.78</b>	<b>6.04</b>	<b>12.16</b>	-	-	-	-	-	-	-
Concession and rental land	88.08	10.14%	8.93	0.31	1.78	5.96	0.88	-	-	-	-	-	-	-
<b>Income from Sales, Rental of Properties and Services</b>	<b>1,371.62</b>	<b>17.49%</b>	<b>239.91</b>	<b>48.36</b>	<b>69.12</b>	<b>80.74</b>	<b>41.70</b>	-	-	-	-	-	-	-
Income of administrative public enterprises - operational services (for profit)	545.48	9.38%	51.14	3.42	18.23	22.63	6.85	-	-	-	-	-	-	-
Sales of Property of Public Administration	37.28	32.73%	12.20	2.00	2.40	4.26	3.54	-	-	-	-	-	-	-
Administrative fees	670.77	23.24%	155.90	40.59	39.69	48.69	26.93	-	-	-	-	-	-	-
Rental of immovable properties	21.60	23.81%	5.14	1.09	1.02	0.85	2.19	-	-	-	-	-	-	-
Sales of Services	96.48	16.09%	15.53	1.26	7.79	4.30	2.19	-	-	-	-	-	-	-
<b>Other non tax</b>	<b>376.69</b>	<b>20.66%</b>	<b>77.83</b>	<b>11.62</b>	<b>13.16</b>	<b>27.86</b>	<b>25.18</b>	-	-	-	-	-	-	-

စာရင်းအင်းစနစ်များ၏ လက်တွေ့ကျင့်သုံးမှု ၂၀၁၆ TOFE: BUDGET IMPLEMENTATION FOR 2016

Billions of Riels	2016 C.B.L.	Implementation 4 months =33.32%		Jan-16	Feb-16	Mar-16	Apr-16	May-16	Jun-16	Jul-16	Aug-16	Sep-16	Oct-16	Nov-16	Dec-16
<b>2. CAPITAL REVENUE</b>	<b>130.86</b>	<b>14.02%</b>	<b>18.34</b>	-	8.94	9.40	-	-	-	-	-	-	-	-	-
Other financial assets	130.86	14.02%	18.34	-	8.94	9.40	-	-	-	-	-	-	-	-	-
<b>II. BUDGET EXPENDITURE</b>	<b>16,953.34</b>	<b>18.83%</b>	<b>3,191.92</b>	<b>710.47</b>	<b>861.35</b>	<b>812.46</b>	<b>807.64</b>	-	-	-	-	-	-	-	-
<b>I. CURRENT EXPENDITURE</b>	<b>11,156.99</b>	<b>20.99%</b>	<b>2,342.09</b>	<b>609.29</b>	<b>569.95</b>	<b>576.68</b>	<b>586.17</b>	-	-	-	-	-	-	-	-
<b>a. Wages</b>	<b>5,636.34</b>	<b>26.26%</b>	<b>1,480.29</b>	<b>337.16</b>	<b>386.17</b>	<b>397.37</b>	<b>359.59</b>	-	-	-	-	-	-	-	-
Personnel charges-civil administrative	3,675.85	23.61%	867.96	192.78	233.09	248.13	193.96	-	-	-	-	-	-	-	-
Personnel charges-national defence and security	1,960.49	31.23%	612.33	144.39	153.08	149.24	165.62	-	-	-	-	-	-	-	-
<b>b. Non wage</b>	<b>5,520.65</b>	<b>15.61%</b>	<b>861.80</b>	<b>272.12</b>	<b>183.78</b>	<b>179.32</b>	<b>226.58</b>	-	-	-	-	-	-	-	-
<b>-Purchases</b>	<b>1,320.41</b>	<b>13.42%</b>	<b>177.14</b>	<b>93.42</b>	<b>27.89</b>	<b>16.22</b>	<b>39.62</b>	-	-	-	-	-	-	-	-
Maintenance supplies	265.52	2.53%	6.72	-	1.89	1.57	3.26	-	-	-	-	-	-	-	-
Administration supplies	200.57	2.72%	5.46	-	1.10	1.77	2.59	-	-	-	-	-	-	-	-
Food and agricultural products	127.26	37.78%	48.08	-	21.02	3.37	23.69	-	-	-	-	-	-	-	-
Clothing and decoration	126.54	1.58%	2.00	-	0.59	0.13	1.28	-	-	-	-	-	-	-	-
Small tools, material, furniture and equip.	315.39	32.86%	103.64	93.41	2.21	5.10	2.93	-	-	-	-	-	-	-	-
Energy and water	141.43	7.57%	10.71	0.01	1.08	4.24	5.38	-	-	-	-	-	-	-	-
<b>-Services</b>	<b>1,426.71</b>	<b>10.80%</b>	<b>154.06</b>	<b>21.42</b>	<b>49.22</b>	<b>36.72</b>	<b>46.71</b>	-	-	-	-	-	-	-	-
o.w/ -Rentals and charges (furniture)	15.12	48.60%	7.35	-	1.06	6.14	0.15	-	-	-	-	-	-	-	-
-Maintenance and repairs	709.34	9.41%	66.75	20.77	26.78	5.54	13.66	-	-	-	-	-	-	-	-
<b>-Financial charges</b>	<b>336.48</b>	<b>34.86%</b>	<b>117.30</b>	<b>26.89</b>	<b>45.96</b>	<b>37.06</b>	<b>7.40</b>	-	-	-	-	-	-	-	-
-Interests on external debt	-		117.27	26.86	45.96	37.06	7.40	-	-	-	-	-	-	-	-
<b>-Social Benefit</b>	<b>784.51</b>	<b>11.43%</b>	<b>89.71</b>	<b>4.89</b>	<b>13.75</b>	<b>37.93</b>	<b>33.14</b>	-	-	-	-	-	-	-	-
-Social Assistance to citizens	641.42	10.47%	67.19	4.77	9.19	30.73	22.49	-	-	-	-	-	-	-	-
-Social Assistance to social and cultural entities	115.94	19.42%	22.52	0.11	4.56	7.20	10.65	-	-	-	-	-	-	-	-
<b>-Grants</b>	<b>989.42</b>	<b>31.65%</b>	<b>313.13</b>	<b>125.50</b>	<b>46.97</b>	<b>51.40</b>	<b>89.27</b>	-	-	-	-	-	-	-	-
<b>2. CAPITAL</b>	<b>5,796.35</b>	<b>14.66%</b>	<b>849.83</b>	<b>101.18</b>	<b>291.40</b>	<b>235.77</b>	<b>221.47</b>	-	-	-	-	-	-	-	-
<b>Domestic Financing</b>	<b>1,925.00</b>	<b>18.75%</b>	<b>361.03</b>	<b>18.82</b>	<b>151.67</b>	<b>70.54</b>	<b>120.00</b>	-	-	-	-	-	-	-	-
Tangible fixed assets and land	1,925.00	18.75%	361.02	18.82	151.67	70.52	120.00	-	-	-	-	-	-	-	-
<b>External assistance (Project)</b>	<b>3,871.35</b>		<b>488.79</b>	<b>82.36</b>	<b>139.73</b>	<b>165.24</b>	<b>101.47</b>	-	-	-	-	-	-	-	-
<b>CURRENT DEF/SURPL.comt (I.I-II.1)</b>	<b>2,250.27</b>	<b>109.69%</b>	<b>2,468.25</b>	<b>249.05</b>	<b>474.98</b>	<b>1,034.43</b>	<b>709.80</b>	-	-	-	-	-	-	-	-
<b>OVERALL DEF/SURPL.comt (I-II)</b>	<b>(3,415.21)</b>	<b>-47.93%</b>	<b>1,636.77</b>	<b>147.86</b>	<b>192.52</b>	<b>808.06</b>	<b>488.33</b>	-	-	-	-	-	-	-	-
<b>3. Expenditure adjustments</b>	<b>-</b>		<b>(117.95)</b>	<b>(45.48)</b>	<b>(61.10)</b>	<b>(20.84)</b>	<b>9.46</b>	-	-	-	-	-	-	-	-
Civil administration	-		(117.95)	(45.48)	(61.10)	(20.84)	9.46	-	-	-	-	-	-	-	-

សវនកម្មប្រតិបត្តិការហិរញ្ញវត្ថុឆ្នាំ ២០១៦ TOFE: BUDGET IMPLEMENTATION FOR 2016

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CURRENT DEF/SURPL.cash(comt.+3)	2,250.27	104.45%	2,350.30	203.57	413.89	1,013.58	719.26		-	-	-	-	-	-
OVERALL DEF/SURPL.cash (com.+3)	(3,415.21)	-44.47%	1,518.82	102.39	131.43	787.22	497.79		-	-	-	-	-	-
<b>III. FINANCING</b>	<b>3,415.21</b>	<b>-44.47%</b>	<b>(1,518.82)</b>	<b>(102.39)</b>	<b>(131.43)</b>	<b>(787.22)</b>	<b>(497.79)</b>							
<b>I. FOREIGN FINANCING</b>	<b>3,565.21</b>	<b>9.46%</b>	<b>337.41</b>	<b>54.75</b>	<b>91.94</b>	<b>123.26</b>	<b>67.45</b>							
<b>a. Budget support</b>	<b>203.00</b>	<b>0.00%</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>							
-Grants-budget support	41.00		-	-	-	-	-							
-Debt and related liabilities-budget support	162.00	0.00%	-	-	-	-	-							
Foreign borrowing	162.00	0.00%	-	-	-	-	-							
<b>b. Project aid</b>	<b>3,871.35</b>	<b>12.38%</b>	<b>479.09</b>	<b>108.90</b>	<b>121.57</b>	<b>160.80</b>	<b>87.82</b>							
<b>Spent</b>	<b>3,871.35</b>	<b>12.63%</b>	<b>488.79</b>	<b>82.36</b>	<b>139.73</b>	<b>165.24</b>	<b>101.47</b>							
-Grants	541.99	33.33%	180.66	45.17	45.17	45.17	45.17							
Bilateral grant for investment expense	541.99	33.33%	180.66	45.17	45.17	45.17	45.17							
-Debt and related liabilities	3,329.36	9.25%	308.13	37.20	94.56	120.07	56.30							
Foreign borrowing	3,329.36	9.25%	308.13	37.20	94.56	120.07	56.30							
Foreign borrowings from multilateral agencies	3,329.36	4.38%	145.72	(12.81)	53.49	69.09	35.95							
Foreign borrowings from bilateral agencies	-		162.41	50.00	41.08	50.98	20.35							
Pending			(9.70)	26.54	(18.16)	(4.44)	(13.64)							
c. Amortization on external debts	(509.14)	27.83%	(141.69)	(54.15)	(29.63)	(37.53)	(20.37)							
<b>2. DOMESTIC FINANCING</b>	<b>(150.00)</b>	<b>935.23%</b>	<b>(1,402.84)</b>	<b>(14.46)</b>	<b>(281.42)</b>	<b>(1,175.45)</b>	<b>68.49</b>							
<b>a. Net bank financing (monetary suvey)</b>	<b>(197.00)</b>	<b>665.24%</b>	<b>(1,310.53)</b>	<b>178.87</b>	<b>(74.11)</b>	<b>(1,166.16)</b>	<b>(249.13)</b>							
- Government's deposits	(197.00)	665.24%	(1,310.53)	178.87	(74.11)	(1,166.16)	(249.13)							
<b>b. Other MEF's account</b>	<b>-</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>							
<b>c. Treasury Bill (From bidding)</b>			<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>							
<b>d. Private sectors</b>	<b>-</b>		<b>(395.34)</b>	<b>(185.82)</b>	<b>(203.76)</b>	<b>(17.72)</b>	<b>11.97</b>							
- Individual acct. & security deposits			(395.34)	(185.82)	(203.76)	(17.72)	11.97							
<b>e. \$Acc.-gap between NBC &amp;MEF</b>			<b>303.02</b>	<b>(7.50)</b>	<b>(3.55)</b>	<b>8.43</b>	<b>305.65</b>							
<b>3. OUTSTANDING OPERATIONS</b>			<b>(453.38)</b>	<b>(142.68)</b>	<b>58.06</b>	<b>264.97</b>	<b>(633.73)</b>							
Error			0.00	0.00	0.00	(0.00)	0.00							
<i>Memorandum Item :</i>			-											
Exchange rate (R/\$)				4,037	4,008	4,006	4,060							
Provincial revenue	1,320.39	29.20%	385.62	45.04	165.90	70.50	104.18							
o.w. provincial tax revenue	643.02	24.73%	159.03	23.78	56.51	43.34	35.40							
o.w. prov. non-tax revenue	361.86	3.44%	12.45	3.77	2.45	2.62	3.60							

**តារាងប្រតិបត្តិការហិរញ្ញវត្ថុឆ្នាំ ២០១៦ TOFE: BUDGET IMPLEMENTATION FOR 2016**

Billions of Riels	2016 C.B.L.	Implementation		Jan-16	Feb-16	Mar-16	Apr-16	May-16	Jun-16	Jul-16	Aug-16	Sep-16	Oct-16	Nov-16	Dec-16
		4 months =33.32%													
o.w. prov. Transfer from central	315.51	67.87%	214.14	17.49	106.94	24.53	65.18	-	-	-	-	-	-	-	-
<b>Provincial expenditure</b>	<b>1,118.20</b>	<b>18.35%</b>	<b>205.19</b>	<b>15.97</b>	<b>45.37</b>	<b>105.51</b>	<b>38.34</b>	-	-	-	-	-	-	-	-
o.w. wage and salary	191.35	41.82%	80.03	12.24	20.59	28.52	18.68	-	-	-	-	-	-	-	-
o.w. non-wage	727.38	13.54%	98.51	1.63	18.28	64.63	13.97	-	-	-	-	-	-	-	-
o.w. investment	199.48	13.36%	26.65	2.10	6.50	12.37	5.69	-	-	-	-	-	-	-	-
Provincial Balance			180.43	29.07	120.53	(35.01)	65.85	-	-	-	-	-	-	-	-
Contribution from casino and Lottery			34.94	10.42	7.40	9.11	8.01	-	-	-	-	-	-	-	-
10 Ministry Spending by Program	4,755.34	21.13%	1,004.59	271.36	247.38	231.85	254.00	-	-	-	-	-	-	-	-

ភ្នំពេញ ថ្ងៃទី ខែ ឧសភា ឆ្នាំ ២០១៦

**អគ្គនាយក នៃអគ្គនាយកដ្ឋាន**

**គោលនយោបាយសេដ្ឋកិច្ច និងហិរញ្ញវត្ថុសាធារណៈ**

**ប្រធាននាយកដ្ឋានស្តីពី**

**ប្រធានការិយាល័យ**

**ស្តីពីហិរញ្ញវត្ថុសាធារណៈ**

**ហង់ ច័ន្ទ**





# សេចក្តីសង្ខេបស្តីពីស្ថិតិហិរញ្ញវត្ថុរដ្ឋាភិបាល



ស្ថិតិហិរញ្ញវត្ថុរដ្ឋាភិបាលគឺជាស្ថិតិហិរញ្ញវត្ថុ ដែលផ្តោតទៅលើចំណូល ចំណាយ ទ្រព្យសកម្ម និងបំណុលរបស់រដ្ឋាភិបាល ។ គោលបំណងសំខាន់របស់ស្ថិតិហិរញ្ញវត្ថុរដ្ឋាភិបាលគឺផ្តល់នូវជាមូលដ្ឋានជាទស្សនទាន ក៏ដូចជាផ្តល់គោលការណ៍សមស្រប សម្រាប់ការវិភាគ ការវាយតម្លៃ ការរៀបចំផែនការ និងគោលនយោបាយរបស់រដ្ឋាភិបាល ពាក់ព័ន្ធនឹងការផ្តល់សេវា និងការបែងចែកចំណូលប្រកបដោយសមធម៌ និងប្រសិទ្ធិភាព ។ អង្គការមូលនិធិរូបិយវត្ថុអន្តរជាតិ (IMF) បានចងក្រងស្តង់ដារស្ថិតិនេះឡើង និងកែសម្រួលជាបន្តបន្ទាប់ ដោយបានបន្ស៊ីអោយមានសង្គតភាពជាមួយនឹងប្រព័ន្ធស្ថិតិផ្សេងៗទៀត ដូចជាប្រព័ន្ធគណនីជាតិ (System of National Accounts) ជញ្ជីងទូទាត់ក្រៅប្រទេស (Balance of Payment) និងទន្ធប្រមូលរូបិយវត្ថុ (Monetary Aggregates) ជាដើម ។ ស្ថិតិហិរញ្ញវត្ថុរដ្ឋាភិបាល (Statement of Government Operations) និងរបាយការណ៍ប្រភពនិងការប្រើប្រាស់សាច់ប្រាក់ (Statement of Sources and Uses of Cash) ។

របាយការណ៍ប្រតិបត្តិការស្ថិតិហិរញ្ញវត្ថុរដ្ឋាភិបាល ជាតារាងស្ថិតិដែលបានធ្វើការកត់ត្រាលទ្ធផលតាមមូលដ្ឋានគណនីបង្ករ (Accrual Basic) នៅគ្រប់អន្តរកម្ម ក្នុងរយៈពេលគណនីយកម្មរបស់រដ្ឋាភិបាល រួមមានអន្តរកម្មដែលមានឥទ្ធិពលទៅលើទ្រព្យសម្បត្តិសុទ្ធ ដូចជាប្រតិបត្តិការចំណូលនិងចំណាយ អន្តរកម្មនៅក្នុងទ្រព្យមិនមែនហិរញ្ញវត្ថុ ដែលនាំអោយមានបម្រែបម្រួលទ្រព្យមិនមែនហិរញ្ញវត្ថុ និងអន្តរកម្មក្នុងទ្រព្យហិរញ្ញវត្ថុនិងហិរញ្ញប្បទានដែលនាំអោយមានបម្រែបម្រួលទ្រព្យជាហិរញ្ញវត្ថុ និងបំណុល ។

របាយការណ៍ប្រភពនិងការប្រើប្រាស់សាច់ប្រាក់ គឺជារបាយការណ៍បង្ហាញអំពីសកម្មភាពប្រតិបត្តិការលំហូរសាច់ប្រាក់ ដោយកត់ត្រាតាមមូលដ្ឋានគណនីសាច់ប្រាក់ (Cash Basic) ។ របាយការណ៍នេះមានសារៈសំខាន់ណាស់ក្នុងការគ្រប់គ្រងសាច់ប្រាក់ប្រើប្រាស់របស់រដ្ឋាភិបាល ។ របាយការណ៍ប្រភព និងការប្រើប្រាស់សាច់ប្រាក់នេះគឺជាការសរុបសាច់ប្រាក់ ដែលបានមកពីប្រតិបត្តិការចរន្ត អន្តរកម្មទ្រព្យមិនមែនហិរញ្ញវត្ថុ និងអន្តរកម្មទាក់ទងទៅនឹងទ្រព្យជាហិរញ្ញវត្ថុ និងបំណុល ។ របាយការណ៍ប្រភពនិងការប្រើប្រាស់សាច់ប្រាក់ ឆ្លុះបញ្ចាំងអំពីការកត់ត្រា នៅពេលដែលមានប្រតិបត្តិការសាច់ប្រាក់ ។

ដោយផ្អែកលើមូលដ្ឋានប្រព័ន្ធគណនេយ្យ និងមូលដ្ឋាននៃការកត់ត្រាបច្ចុប្បន្ន ក្រសួងសេដ្ឋកិច្ច និងហិរញ្ញវត្ថុបានរៀបចំស្តង់ដារ GFS តាមទម្រង់របាយការណ៍ប្រតិបត្តិការហិរញ្ញវត្ថុរដ្ឋាភិបាល និងអមដោយតារាងប្រតិបត្តិការតាមផ្នែកចំនួនបីគឺចំណូល ចំណាយ និងទ្រព្យនិងបំណុល ។



ស្ថិតិហិរញ្ញវត្ថុរដ្ឋាភិបាល (GFS) ឆ្នាំ ២០១៦

តារាងប្រតិបត្តិការហិរញ្ញវត្ថុរដ្ឋាភិបាល

STATEMENT OF GOVERNMENT OPERATIONS	2016	Budet Law 2016	Implementation 2016 (%)	Jan-16	Feb-16	Mar-16	Apr-16	May-16	Jun-16	Jul-16	Aug-16	Sep-16	Oct-16	Nov-16	Dec-16
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
<b>TRANSACTIONS AFFECTING NET WORTH:</b>															
<b>A1 Revenue</b> .....	<b>4,923,105.0</b>	<b>13,203,787</b>	<b>15.9%</b>	<b>997,086.3</b>	<b>1,099,726.6</b>	<b>1,550,176.0</b>	<b>1,038,535.6</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>	<b>0.0</b>
A11 Taxes .....	4,455,790.4	11,516,535	16.3%	898,163.7	974,292.6	1,398,824.3	930,946.0	0.0	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 .....	181,128.1	82,693	109.2%	45,165.8	45,165.8	45,165.8	45,630.8	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
A14 Other revenue .....	286,186.5	1,604,559	8.4%	53,756.9	80,268.2	106,186.0	61,958.8	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
<b>A2 Expense</b> .....	<b>2,304,390.8</b>	<b>11,388,193</b>	<b>10.5%</b>	<b>614,061.7</b>	<b>579,139.9</b>	<b>607,414.5</b>	<b>598,207.6</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>	<b>0.0</b>
A21 Compensation of employees .....	1,278,692.2	4,935,254	12.7%	292,201.4	336,167.7	322,910.3	340,151.1	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
A22 Use of goods and services .....	331,206.1	2,747,120	7.0%	114,840.5	77,104.5	52,935.6	86,325.5	0.0	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 .....	117,266.7	336,479	21.6%	26,857.9	45,956.5	37,055.9	7,396.4	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
A25 Subsidies .....	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
A26 Grants .....	365,488.8	1,630,785	11.4%	130,277.8	56,155.6	82,121.8	111,758.7	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
A27 Social benefits .....	210,300.0	1,151,396	8.3%	44,982.7	50,501.5	85,547.6	29,471.4	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
A28 Other expense .....	1,437.0	587,160	3.1%	4,901.4	13,254.1	26,843.3	23,104.6	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
<b>GOB Gross operating balance (1-2+23+NOBz)</b> .....	<b>2,618,714.2</b>	<b>1,815,593.40</b>	<b>49.8%</b>	<b>383,024.6</b>	<b>520,586.6</b>	<b>942,761.5</b>	<b>440,328.0</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>	<b>0.0</b>
<b>NOB Net operating balance (1-2+NOBz) <sup>cl</sup></b> .....	<b>2,618,714.2</b>	<b>1,815,593.40</b>	<b>49.8%</b>	<b>383,024.6</b>	<b>520,586.6</b>	<b>942,761.5</b>	<b>440,328.0</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>	<b>0.0</b>
<b>TRANSACTIONS IN NONFINANCIAL ASSETS:</b>															
<b>A31 Net Acquisition of Nonfinancial Assets</b> .....	<b>980,116.1</b>	<b>5,674,650</b>	<b>8.4%</b>	<b>155,336.0</b>	<b>321,028.3</b>	<b>273,288.5</b>	<b>241,842.7</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>	<b>0.0</b>
A311 Fixed assets .....	825,599.4	5,674,650	6.8%	101,181.6	284,937.8	235,757.0	215,102.5	0.0	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 .....	154,516.7	-	#DIV/0!	54,154.4	36,090.5	37,531.5	26,740.3	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
<b>NLB Net lending / borrowing (1-2+NOBz-31)</b> .....	<b>1,638,598.0</b>	<b>(3,859,056.6)</b>	<b>-11.1%</b>	<b>227,688.6</b>	<b>199,558.3</b>	<b>669,473.0</b>	<b>198,485.2</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>	<b>0.0</b>
<b>TRANSACTIONS IN FINANCIAL ASSETS AND LIABILITIES (FINANCING):</b>															
<b>A32 Net acquisition of financial assets</b> .....	<b>-19,789.6</b>	<b>-</b>		<b>31.3</b>	<b>-8,883.4</b>	<b>-10,340.1</b>	<b>-560.4</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>0.0</b>
A321 Domestic .....	-19,789.6	-		31.3	-8,883.4	-10,340.1	-560.4	0.0	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 Net incurrence of liabilities</b> .....	<b>298,427.4</b>	<b>347,138</b>	<b>-40.4%</b>	<b>63,743.0</b>	<b>76,460.2</b>	<b>115,938.6</b>	<b>42,858.1</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>0.0</b>
A331 Domestic .....	0.0	-		5.4	57.5	308.3	201.3	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
A332 Foreign .....	298,427.4	347,138	-40.4%	63,737.6	76,402.7	115,630.3	42,656.8	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0

a/ Consolidation of budgetary, extrabudgetary, and social security funds (columns 1, 2, 3).  
 b/ Consolidation of central government, state governments, and local governments (columns 5, 6, 7).  
 c/ The net operating balance should only be calculated if consumption of fixed capital (23) has a nonzero value. Otherwise, only the gross operating balance should be calculated.

## **NOTE**



TOFE was issued based on temporary data as following:

1. Data on Revenue at National and Sub-national level was received on May 16, 2016
2. Data on Expenditure at National Level and Sub-national level was received May 9, 2016
3. Data on Central Balance was received on May 16, 2016
4. Data on Provincial Balance was received on May 11, 2016
5. Data on Loan and Grant of ADB World Bank and Bilateral loan was received on May 16, 2016
6. Financial Operation Data (Credit Bank) was received on May 10, 2016

TOFE report will be updated in the next released report.

