

Brief Report
On
State Budget Implementation in July 2016



I. Introduction

As of July 2016, Cambodian macroeconomic environment continued to remain robust, underpinned by manageable exchange rate and low inflation. Garment and footwear sector, construction, and real estate sector remained as primary sector to boost Cambodia economic growth while tourism continued to grow modestly. With momentum growth and favorable macroeconomic management, fiscal consolidation has been improved substantially given the current administrative reforms, the implementation of Revenue Mobilization Strategy and Public Financial Reform Management Programme.

II. Revenue Performance

In July 2016, total domestic revenue of central government achieved KHR 1,160.46 billion, went up by 12.27 percent compared to July 2015 of which total current revenue increased by 11.13 percent. This growth is due to the increased of tax revenue by 5.47 percent and non-tax revenue by 68.24 percent. Moreover, capital revenue accounted for KHR 34.96 billion which increased by 67.39% compared to July 2015.

Overall, as of July 2016, total domestic revenue has reached KHR 8,542.98 billion which accounted for 4.77 percent higher than budget law or grew by 22.34 percent compared to the same period of 2015 in which the revenue collection from General Department of Taxation, General Department of Custom and Excise and Department of Non-Tax Revenue increased by 23.55 percent, 21.87 percent and 26.41 percent, respectively. Total current revenue has reached KHR 8,476.30 billion which accounted for 4.89 percent higher than budget law or grew by 22.40 percent compared to that of the previous year, of which tax revenue and non-tax revenue increased by 19.46 percent and 55.37 percent, respectively. At the same time, capital revenue has reached KHR 66.68 billion which grew by 15.49 percent. The momentum of increased in revenue collection reflects the efficiency and effectiveness of public service delivery to taxpayers, auditing, promoting tax paying culture, strengthening tax collection on property and

all kinds of vehicles, mobilizing non-tax revenue and modernizing tax and custom administration.

III. Expenditure Performance

In July 2016, total expenditure of the central government has achieved KHR 1,085.05 billion, decreased by 9.81 percent compared to July 2015 in which total current expenditure and capital expenditure went down by 7.11 percent and 17.17 percent, respectively.

Overall, total expenditure in the first 7 months of 2016 has reached KHR 6,833.55 billion, which accounted for 6.10 percent lower than budget law, but the implementation has increased by 15.12 percent compared to the same period of previous year, in which total current expenditure grew by 31.84 percent due to the increased in expenditure of security and defense, civil administration and interest. In addition, the expenditure by Programme Spending 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

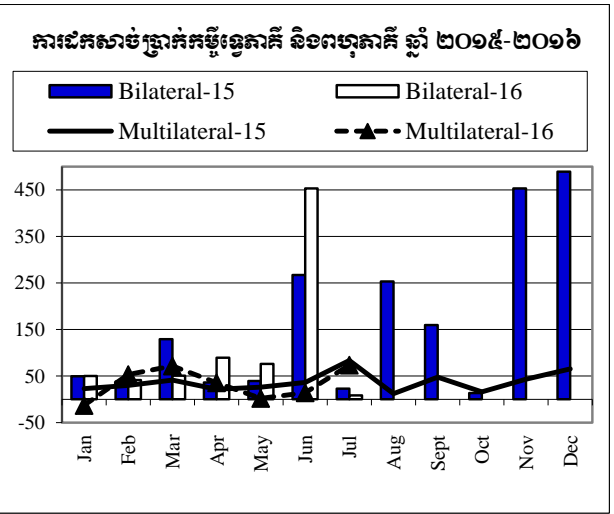
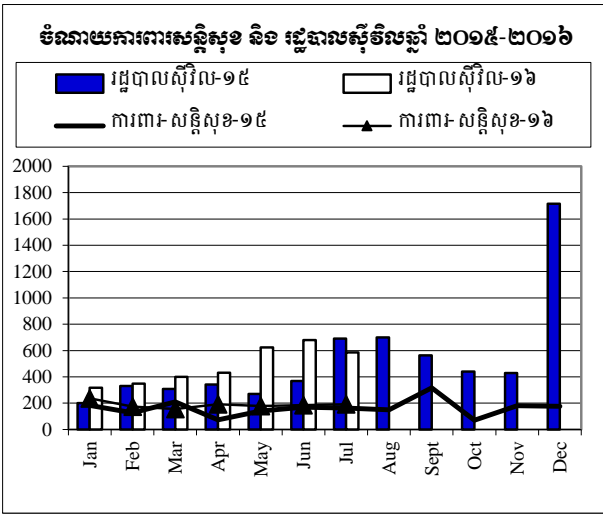
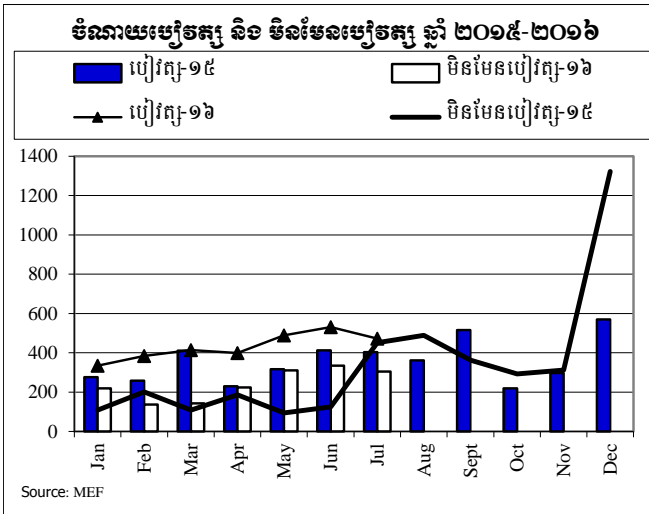
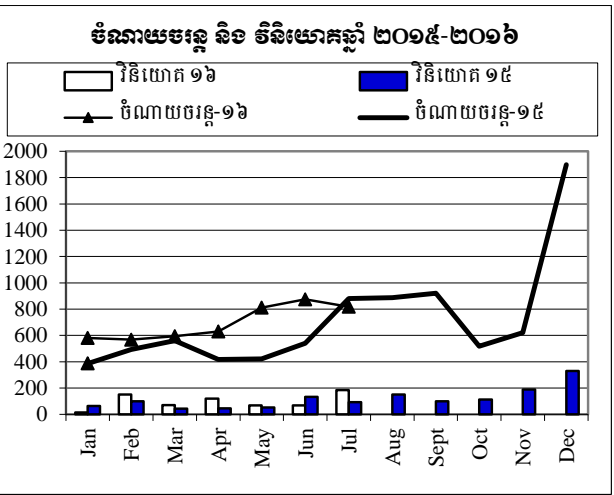
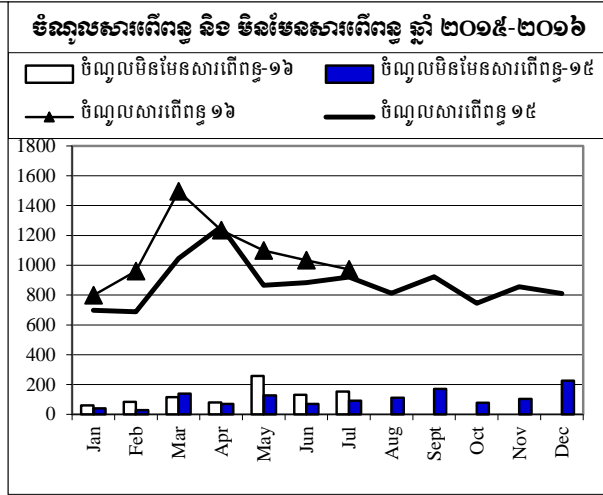
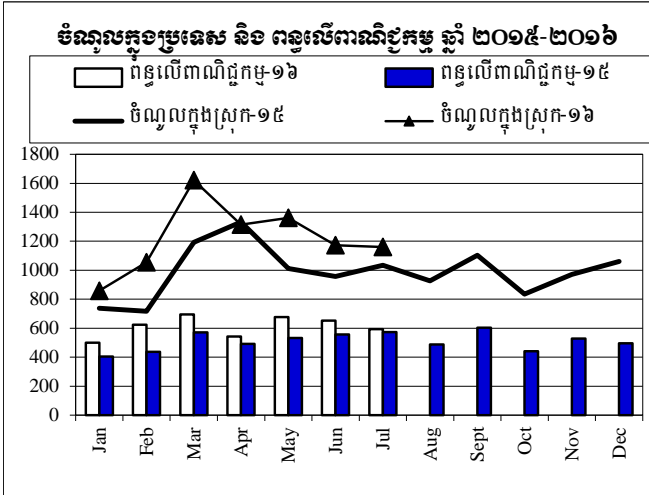
In July 2016, the current budget balance and overall budget balance got surplus of KHR 407.41 billion and KHR 174.88 billion, respectively. Overall, in the first 7 months of 2016, current budget balance and overall budget balance have achieved surplus of KHR 3,607.32 billion and KHR 1,717.13 billion, respectively.

V. Conclusion

As a result, as of July 2016, revenue collection showed a better collection momentum which has achieved more than its target. Also, expenditure performance has been better performance than the previous year. 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 ២០១៥-២០១៦

វិភាគចំណូល



ការងារប្រតិបត្តិការងារវិនិយោគ ២០១៦ TOFE: BUDGET IMPLEMENTATION FOR 2016

Billions of Riels	2016 C.B.L.	Implementation 7 months =58.3%	Jan-16	Feb-16	Mar-16	Apr-16	May-16	Jun-16	Jul-16	Aug-16	Sep-16	Oct-16	Nov-16	Dec-16
I. DOMESTIC REVENUE	13,538.13	63.10%	8,542.98	858.33	1,054.07	1,620.70	1,315.08	1,361.71	1,172.62	1,160.46	-	-	-	-
I.CURRENT REVENUE	13,407.26	63.22%	8,476.30	858.33	1,045.13	1,611.29	1,315.08	1,355.91	1,165.05	1,125.50	-	-	-	-
a. TAX REVENUE	11,555.06	65.73%	7,595.17	798.05	960.99	1,496.42	1,234.70	1,099.36	1,033.69	971.95	-	-	-	-
Domestic tax revenue	9,409.46	67.89%	6,387.80	654.25	768.64	1,292.44	1,074.79	927.56	851.83	818.28	-	-	-	-
Direct Tax (income tax, profits tax)	2,647.31	79.44%	2,103.07	155.17	144.71	597.37	532.34	250.49	199.07	223.91	-	-	-	-
Indirect Tax	4,121.05	58.99%	2,430.95	253.69	357.90	374.90	293.96	416.80	385.13	348.57	-	-	-	-
Excise Tax	2,594.60	69.76%	1,809.99	241.31	262.21	313.23	244.81	253.00	259.78	235.65	-	-	-	-
o.w/ - Excise Tax on specific goods	619.50	65.20%	403.92	73.98	50.20	48.82	59.62	60.70	56.38	54.22	-	-	-	-
o.w/ -Special Excise Tax(petroleum,others)	1,902.40	71.86%	1,367.07	160.74	208.89	259.03	178.87	188.20	198.59	172.74	-	-	-	-
o.w/ - Excise Tax on specific services	72.70	53.64%	39.00	6.58	3.12	5.38	6.32	4.10	4.81	8.69	-	-	-	-
Other tax revenues	46.50	94.18%	43.79	4.09	3.82	6.94	3.68	7.27	7.85	10.14	-	-	-	-
Taxes on international trade	2,145.60	56.27%	1,207.37	143.80	192.35	203.98	159.91	171.80	181.86	153.67	-	-	-	-
Taxes and duties on imports	2,034.00	58.53%	1,190.51	141.37	190.82	201.44	155.82	170.18	179.75	151.12	-	-	-	-
o.w/ -Customs duties on imports	1,350.00	58.08%	784.12	110.72	118.23	149.06	103.20	109.91	100.03	92.96	-	-	-	-
-Customs fees from imports	66.00	66.15%	43.66	5.11	4.61	8.48	5.46	7.76	6.04	6.20	-	-	-	-
-Customs duties on petroleum products	305.00	63.60%	193.98	13.67	33.59	23.71	27.34	26.41	38.75	30.51	-	-	-	-
-Additional tax on oil product - Road maintenance	275.00	56.14%	154.37	9.58	31.47	17.97	18.72	23.67	32.85	20.12	-	-	-	-
-Penalties on imports	35.00	37.69%	13.19	2.29	2.92	2.23	1.10	1.50	1.83	1.33	-	-	-	-
Taxes and duties on exports	111.60	15.11%	16.86	2.43	1.53	2.54	4.09	1.61	2.11	2.56	-	-	-	-
b. NON TAX REVENUE	1,852.21	47.57%	881.13	60.28	84.13	114.87	80.38	256.56	131.36	153.55	-	-	-	-
State Property Revenue	103.90	39.73%	41.28	0.31	1.80	6.04	12.19	5.39	8.58	6.97	-	-	-	-
Concession and rental land	88.08	28.46%	25.07	0.31	1.80	5.96	0.91	5.39	4.43	6.27	-	-	-	-
Income from Sales, Rental of Properties and Services	1,371.62	43.61%	598.18	48.36	69.16	80.97	43.44	170.23	101.73	84.30	-	-	-	-
Income of administrative public enterprises -operational services (for profit)	545.48	37.54%	204.75	3.42	18.23	22.64	8.39	95.68	37.34	19.05	-	-	-	-
Sales of Property of Public Administration	37.28	66.92%	24.95	2.00	2.41	4.41	4.29	2.51	4.84	4.49	-	-	-	-
Administrative fees	670.77	47.44%	318.24	40.59	39.70	48.74	27.10	66.33	47.02	48.76	-	-	-	-
Sales of Services	96.48	43.93%	42.38	1.26	7.81	4.30	2.28	4.34	11.59	10.80	-	-	-	-
Other non tax	376.69	64.16%	241.67	11.62	13.18	27.85	24.75	80.93	21.06	62.28	-	-	-	-
2. CAPITAL REVENUE	130.86	50.95%	66.68	-	8.94	9.40	-	5.80	7.57	34.96	-	-	-	-
Other financial assets	130.86	50.95%	66.68	-	8.94	9.40	-	5.80	7.57	34.96	-	-	-	-
II. BUDGET EXPENDITURE	16,953.34	40.57%	6,878.72	678.60	859.64	832.01	921.49	1,000.93	1,455.83	1,130.22	-	-	-	-
I. CURRENT EXPENDITURE	11,156.99	43.71%	4,876.68	581.26	568.24	593.88	630.81	810.28	874.66	817.56	-	-	-	-

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a. Wages	5,636.34	53.68%	3,025.56	334.66	384.75	413.72	399.24	489.33	531.11	472.76	-	-	-	-
Personnel charges-civil administrative	3,675.85	51.55%	1,894.72	191.16	231.67	264.47	233.62	322.23	350.94	300.64	-	-	-	-
Personnel charges-national defence and security	1,960.49	57.68%	1,130.84	143.50	153.08	149.24	165.62	167.10	180.17	172.12	-	-	-	-
b. Non wage	5,520.65	33.53%	1,851.12	246.60	183.49	180.16	231.56	320.95	343.55	344.81	-	-	-	-
-Purchases	1,320.41	28.10%	371.06	93.42	27.85	16.41	41.53	59.89	77.39	54.57	-	-	-	-
-Services	1,426.71	22.74%	324.48	17.32	49.02	37.26	48.77	45.87	64.37	61.87	-	-	-	-
-Financial charges	336.48	52.16%	175.50	26.89	45.96	37.06	7.40	9.57	8.71	39.92	-	-	-	-
-Social Benefit	784.51	47.27%	370.84	4.60	13.70	38.04	34.15	102.12	130.84	47.38	-	-	-	-
-Grants	989.42	52.08%	515.26	104.36	46.97	51.40	89.27	26.61	56.66	140.01	-	-	-	-
-Other non wage	663.13	14.17%	93.99	-	0.00	-	10.45	76.89	5.58	1.06	-	-	-	-
2. CAPITAL	5,796.35	34.54%	2,002.03	97.34	291.40	238.14	290.68	190.65	581.17	312.65	-	-	-	-
Domestic Financing	1,925.00	35.22%	677.99	14.98	151.67	70.54	120.00	67.14	68.43	185.22	-	-	-	-
Tangible fixed assets and land	1,925.00	35.22%	677.97	14.98	151.67	70.52	120.00	67.14	68.43	185.22	-	-	-	-
External assistance (Project)	3,871.35		1,324.05	82.36	139.73	167.60	170.68	123.51	512.74	127.43	-	-	-	-
CURRENT DEF/SURPL.comt (I.I-II.I)	2,250.27	159.96%	3,599.62	277.08	476.88	1,017.42	684.28	545.63	290.39	307.94	-	-	-	-
OVERALL DEF/SURPL.comt (I-II)	(3,415.21)	-48.73%	1,664.26	179.73	194.42	788.69	393.59	360.78	(283.20)	30.25	-	-	-	-
3. Expenditure adjustments	-		7.70	(65.45)	(50.87)	(13.76)	(12.00)	(20.72)	71.03	99.47	-	-	-	-
Civil administration			7.70	(65.45)	(50.87)	(13.76)	(12.00)	(20.72)	71.03	99.47	-	-	-	-
CURRENT DEF/SURPL.cash.comt.+3)	2,250.27	160.31%	3,607.32	211.63	426.01	1,003.65	672.28	524.91	361.42	407.41	-	-	-	-
OVERALL DEF/SURPL.cash (com.+3)	(3,415.21)	-48.96%	1,671.97	114.28	143.55	774.92	381.60	340.06	(212.17)	129.72	-	-	-	-
III. FINANCING	3,415.21	-48.96%	(1,671.97)	(114.28)	(143.55)	(774.92)	(381.60)	(340.06)	212.17	(129.72)	-	-	-	-
I. FOREIGN FINANCING	3,565.21	29.50%	1,051.60	54.75	91.94	125.63	136.66	103.21	507.13	32.28	-	-	-	-
a. Budget support	203.00	0.00%	-	-	-	-	-	-	-	-	-	-	-	-
b. Project aid	3,871.35	33.95%	1,314.44	108.90	121.57	163.16	157.03	149.34	518.47	95.96	-	-	-	-
Spent	3,871.35	34.20%	1,324.05	82.36	139.73	167.60	170.68	123.51	512.74	127.43	-	-	-	-
-Grants	541.99	58.33%	316.16	45.17	45.17	45.17	45.17	45.17	45.17	45.17	-	-	-	-
Bilateral grant for investment expense	541.99	58.33%	316.16	45.17	45.17	45.17	45.17	45.17	45.17	45.17	-	-	-	-
-Debt and related liabilities	3,329.36	30.27%	1,007.89	37.20	94.56	122.44	125.51	78.35	467.57	82.26	-	-	-	-
Foreign borrowing	3,329.36	30.27%	1,007.89	37.20	94.56	122.44	125.51	78.35	467.57	82.26	-	-	-	-
Foreign borrowings from multilateral agencies	3,329.36	7.16%	238.49	(12.81)	53.49	71.46	35.97	2.34	14.39	73.65	-	-	-	-
Foreign borrowings from bilateral agencies	-		769.40	50.00	41.08	50.98	89.54	76.00	453.18	8.61	-	-	-	-
Pending			(9.61)	26.54	(18.16)	(4.44)	(13.64)	25.82	5.74	(31.47)	-	-	-	-
c. Amortization on external debts	(509.14)	51.62%	(262.84)	(54.15)	(29.63)	(37.53)	(20.37)	(46.12)	(11.35)	(63.68)	-	-	-	-

ការងារប្រតិបត្តិការហិរញ្ញវត្ថុឆ្នាំ 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
		7 months	=58.3%												
2. DOMESTIC FINANCING	(150.00)	1158.90%	(1,738.35)	(52.22)	(298.76)	(1,283.42)	(159.87)	(244.82)	(70.97)	371.71		-	-	-	-
a. Net bank financing (monetary survey)	(197.00)	818.10%	(1,611.66)	134.75	(80.60)	(1,247.86)	(192.06)	(227.93)	(38.71)	40.73	-	-	-	-	-
- Government's deposits	(197.00)	818.10%	(1,611.66)	134.75	(80.60)	(1,247.86)	(192.06)	(227.93)	(38.71)	40.73		-	-	-	-
d. Private sectors	-		(43.93)	(180.95)	(209.57)	(26.94)	8.95	(19.15)	(48.09)	431.82	-	-	-	-	-
- Individual acct. & security deposits			(43.93)	(180.95)	(209.57)	(26.94)	8.95	(19.15)	(48.09)	431.82		-	-	-	-
e. \$Acc.-gap between NBC & MEF			(82.76)	(6.02)	(8.60)	(8.62)	23.23	2.26	15.83	(100.84)		-	-	-	-
3. OUTSTANDING OPERATIONS			(985.22)	(116.81)	63.27	382.87	(358.39)	(198.45)	(223.99)	(533.71)		-	-	-	-
Error			0.00	(0.00)	0.00	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	4,085	4,084	4,097		-	-	-	-
Provincial revenue	1,320.39	48.82%	644.62	45.47	166.33	71.04	119.18	68.33	43.20	131.07		-	-	-	-
o.w. provincial tax revenue	643.02	45.91%	295.23	23.78	56.51	43.34	35.56	36.10	35.13	64.82		-	-	-	-
o.w. prov. non-tax revenue	361.86	5.87%	21.25	3.77	2.45	2.62	3.68	2.19	3.24	3.29		-	-	-	-
o.w. prov. Transfer from central	315.51	104.00%	328.14	17.92	107.37	25.08	79.94	30.04	4.82	62.97		-	-	-	-
Provincial expenditure	1,118.20	35.85%	400.90	16.59	47.78	109.33	43.08	62.96	54.21	66.96		-	-	-	-
o.w. wage and salary	191.35	75.35%	144.18	12.34	22.12	30.01	21.20	27.05	15.91	15.55		-	-	-	-
o.w. non-wage	727.38	28.45%	206.96	1.63	18.56	65.82	15.17	31.39	32.22	42.17		-	-	-	-
o.w. investment	199.48	24.95%	49.76	2.62	7.09	13.50	6.71	4.52	6.08	9.24		-	-	-	-
Provincial Balance			243.72	28.88	118.55	(38.28)	76.10	5.37	(11.01)	64.11		-	-	-	-
Contribution from casino and Lottery			66.54	10.42	7.40	9.08	8.01	12.94	8.60	10.09		-	-	-	-
10 Ministry Spending by Program	4,755.34	50.72%	2,411.71	246.11	246.03	242.74	292.35	466.44	459.80	458.24		-	-	-	-

ភ្នំពេញ ថ្ងៃទី ១៦ ខែ សីហា ឆ្នាំ ២០១៦

អគ្គនាយក នៃអគ្គនាយកដ្ឋាន
គណនេយ្យសេដ្ឋកិច្ច និងហិរញ្ញវត្ថុសាធារណៈ

ប្រធាននាយកដ្ឋានស្តីពី

ប្រធានការិយាល័យ
ស្តីពីហិរញ្ញវត្ថុសាធារណៈ

យ៉ាង វិសុទ្ធ

ចំណាយចរន្តតាមក្រសួង ឆ្នាំ ២០១៦/ CURRENT BUDGET EXPENDITURE BY MINISTRY 2016

Million Riels	B.L 2016	Implementation 7 months =58.3%	Jan-16	Feb-16	Mar-16	Apr-16	May-16	Jun-16	Jul-16	Aug-16	Sep-16	Oct-16	Nov-16	Dec-16
Total Current Expenditures	11,156,989	43.7%	4,876,681	581,257	568,242	593,875	630,806	810,281	874,659	817,562				
I. General Administration	1,699,707	76.2%	1,295,991	180,798	155,114	162,755	192,298	183,841	178,181	243,004				
01. Royal Palace	77,259	56.0%	43,304	1,839	7,289	5,466	7,037	7,328	7,730	6,615				
02. National Assembly	140,620	74.6%	104,957	18,474	16,307	-	34,763	-	35,413					
03. Senate	58,941	73.4%	43,266	6,078	9,103	6,543	7,217	-	7,735	6,590				
04. Constitutional Council	8,137	75.6%	6,150	1,534	-	760	2,272	20	-	1,563				
05.1 Council of Minister	304,610	65.7%	200,189	8,066	32,482	38,322	16,767	28,043	44,347	32,162				
05.4 CDC	14,607	6.7%	973.32	-	-	-	209	-	340	424				
07.2 Interior-Administration	102,527	46.0%	47,159	3,845	3,229	7,173	7,242	7,404	9,954	8,312				
08. Relations Assembly and Inspections	29,160	41.4%	12,059	670	775	1,711	1,838	1,326	3,800	1,939				
09. Foreign Affairs and Int'l Cooperation	91,825	45.8%	42,036	429	6,567	14,845	1,027	13,633	2,553	2,982				
10. Economy and Finance	502,175	141.5%	710,648	134,459	72,727	75,500	102,655	109,096	49,078	167,132				
14. Planning	53,210	42.2%	22,440	1,510	1,726	2,405	2,518	6,378	2,806	5,098				
28. Urbanization and Construction	121,900	24.1%	29,414	1,892	2,702	3,119	3,812	4,446	8,456	4,988				
30. National Election Committee	114,839	4.6%	5,247.17	-	-	2,093	758	706	915	775				
31. National Audit Authority	10,727	32.1%	3,448	395	395	419	589	450	786	413				
33.1 Anti-corruption Authority	30,806	42.7%	13,161	991	1,113	3,055	1,594	3,294	1,633	1,480				
34. Public Function	38,364	30.1%	11,540	616	700	1,343	2,000	1,717	2,635	2,530				
II. Defense and Security	2,670,330	50.3%	1,344,007	239,564	176,713	159,221	196,743	182,103	190,591	199,072				
06. National Defense	1,551,207	51.4%	797,166	94,581	116,377	100,715	130,345	109,654	116,711	128,783				
07.1 Interior - Public Security	1,024,884	50.5%	518,030	142,329	57,730	54,934	62,546	67,835	68,971	63,685				
26. Justice	94,239	30.6%	28,811	2,654	2,606	3,572	3,851	4,614	4,910	6,604				
III. Social Administrative	4,291,441	44.4%	1,907,449	128,883	190,923	235,428	199,737	393,543	445,690	313,246				
11. Information	61,946	45.4%	28,145	1,382	1,898	6,080	6,213	3,388	5,899	3,286				
12. Public Health	1,110,791	41.2%	457,293	14,974	18,754	32,329	43,502	142,237	154,198	51,299				
16. Education, Youth and Sport	2,029,897	46.2%	938,333	63,676	110,987	106,279	107,955	172,702	200,679	176,054				
18. Culture and Fine-Arts	70,919	31.5%	22,323	1,919	2,103	2,280	3,335	3,501	4,816	4,368				
19. Environment	47,331	36.9%	17,460	1,141	1,265	1,674	2,558	2,814	3,015	4,994				
21. Social Affair & Veteran	713,925	52.2%	372,543	41,034	49,713	78,854	26,268	58,193	63,418	55,062				
23. Public Worship and Religion	44,658	41.8%	18,687	915	1,356	1,743	2,503	2,892	3,752	5,526				
24. Woman Affairs	40,674	38.3%	15,594	733	899	2,194	1,850	2,882	3,575	3,461				
32. Labour and Vocational Training	171,300	21.6%	37,069	3,109	3,948	3,995	5,553	4,934	6,338	9,194				
IV. Economy Administrative	1,154,557	26.9%	311,046	32,012	44,588	34,585	37,142	43,744	57,833	61,143				
05.3 Civil Aviation Secretariate	50,679	10.1%	5,096	583	589	589	806	799	856	874				
13. Industry, Mines and Energy	33,897	24.6%	8,338	608	699	932	1,290	1,441	1,652	1,717				
15. Commerce	123,735	22.0%	27,281	1,319	3,533	8,399	2,911	3,010	3,921	4,188				
17. Agriculture, Forestry and Fishery	188,025	30.7%	57,772	4,820	5,467	6,646	7,042	8,400	12,328	13,070				
20. Rural Development	146,125	24.6%	35,960	1,303	1,573	2,876	6,939	4,299	7,384	11,587				
22. Posts and Telecommunications	55,834	23.9%	13,321	795	983	1,505	1,186	3,220	2,705	2,927				
25. Public Works and Transport	366,278	29.1%	106,701	19,291	26,743	7,166	9,733	13,574	13,616	16,578				
27. Tourism	57,683	38.5%	22,228	1,540	2,309	3,262	3,319	3,431	5,185	3,182				
29. Water Resources and Meteorology	93,417	22.4%	20,909	975	1,727	1,804	1,889	3,368	7,020	4,127				
35. Industry and Handicrafts	38,885	34.6%	13,441	779	964	1,407	2,027	2,203	3,168	2,892				
V. Miscellaneous	1,340,954	1.4%	18,189	-	905	1,886	4,886	7,050	2,364	1,097				
99.Unexpect Expenditure	1,340,954	1.4%	18,189	-	905	1,886	4,886	7,050	2,364	1,097				

ស្ថិតិហិរញ្ញវត្ថុរដ្ឋាភិបាលឆ្នាំ ២០១៦

គិតជាលានរៀល

(Government Financial Statistics)

Million Riels

តារាងប្រតិបត្តិការហិរញ្ញវត្ថុរដ្ឋាភិបាល

STATEMENT OF GOVERNMENT OPERATIONS	2016	Budget Law 2016	Implemented %	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
TRANSACTIONS AFFECTING NET WORTH:															
A1 Revenue	8,789,659	13,934,559	63.1%	903,499.6	1,090,291.8	1,653,656.1	1,360,248.8	1,401,079.8	1,210,213.8	1,170,669.4	0.0	0.0	0.0	0.0	0.0
A11 Taxes	7,694,126	11,747,011	65.5%	804,577.0	964,791.5	1,499,639.5	1,250,302.2	1,122,420.6	1,035,946.2	1,016,448.7	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
A13 Grants	357,417	582,989	61.3%	45,165.8	45,165.8	45,165.8	45,165.8	85,784.3	45,803.9	45,165.8	0.0	0.0	0.0	0.0	0.0
A14 Other revenue	738,117	1,604,559	46.0%	53,756.9	80,334.5	108,850.8	64,780.9	192,874.8	128,463.8	109,055.0	0.0	0.0	0.0	0.0	0.0
A2 Expense	4,859,791	10,746,772	45.2%	581,256.6	568,241.7	593,875.4	620,353.5	810,281.1	869,198.0	816,584.4	0.0	0.0	0.0	0.0	0.0
A21 Compensation of employees	2,639,578	4,935,254	53.5%	289,740.0	334,927.4	333,468.4	376,524.9	432,899.4	456,904.8	415,112.8	0.0	0.0	0.0	0.0	0.0
A22 Use of goods and services	695,536	2,747,120	25.3%	110,742.5	76,870.2	53,670.5	90,296.7	105,752.7	141,763.3	116,439.8	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
A24 Interest	160,729	336,479	47.8%	26,857.9	45,956.5	37,055.9	7,396.4	9,573.5	4,581.1	29,308.1	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
A26 Grants	515,255	989,364	52.1%	104,356.6	46,965.5	51,391.1	89,267.6	26,610.1	56,657.0	140,006.9	0.0	0.0	0.0	0.0	0.0
A27 Social benefits	571,631	1,151,396	49.6%	44,941.4	50,318.6	91,336.8	32,975.7	127,131.6	151,036.8	73,890.6	0.0	0.0	0.0	0.0	0.0
A28 Other expense	277,062	587,160	47.2%	4,618.2	13,203.4	26,952.7	23,892.3	108,313.8	58,255.0	41,826.2	0.0	0.0	0.0	0.0	0.0
GOB Gross operating balance (1-2+23+NOBz)	3,929,869	3,187,787	123.3%	322,243.0	522,050.1	1,059,780.8	739,895.3	590,798.7	341,015.8	354,085.0	0.0	0.0	0.0	0.0	0.0
NOB Net operating balance (1-2+NOBz) ^{cl}	3,929,869	3,187,787	123.3%	322,243.0	522,050.1	1,059,780.8	739,895.3	590,798.7	341,015.8	354,085.0	0.0	0.0	0.0	0.0	0.0
TRANSACTIONS IN NONFINANCIAL ASSETS:															
A31 Net Acquisition of Nonfinancial Assets	2,002,018	97,343	2056.7%	97,342.6	291,400.2	238,120.8	290,682.6	190,652.0	581,166.2	312,654.0	0.0	0.0	0.0	0.0	0.0
A311 Fixed assets	1,932,955	97,343	1985.7%	97,342.6	284,937.8	238,120.8	284,313.5	187,243.2	576,536.3	264,460.6	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
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
A314 Nonproduced assets	69,064	-		0.0	6,462.4	0.0	6,369.1	3,408.8	4,629.8	48,193.4	0.0	0.0	0.0	0.0	0.0
NLB Net lending / borrowing (1-2+NOBz-31)	1,927,850	3,090,444	62.4%	224,900.4	230,649.9	821,660.0	449,212.7	400,146.7	-240,150.4	41,431.0	0.0	0.0	0.0	0.0	0.0
TRANSACTIONS IN FINANCIAL ASSETS AND LIABILITIES (FINANCING):															
A32 Net acquisition of financial assets	2,612,979	(11,918)	-2192.4%	-11,918.1	16,987.3	864,216.7	527,213.2	418,318.1	239,293.9	558,868.1	0.0	0.0	0.0	0.0	0.0
A321 Domestic	2,612,979	(11,918)	-2192.4%	-11,918.1	16,987.3	864,216.7	527,213.2	418,318.1	239,293.9	558,868.1	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
A33 Net incurrence of liabilities	699,217	(182,664)	-382.8%	-182,664.3	-184,034.1	77,286.1	108,823.5	64,294.0	484,904.8	518,414.6	0.0	0.0	0.0	0.0	0.0
A331 Domestic	(36,225)	(246,402)	14.7%	-246,401.9	-260,436.8	-40,707.9	-3,044.3	-39,875.6	22,944.9	531,296.3	0.0	0.0	0.0	0.0	0.0
A332 Foreign	735,443	63,738	1153.9%	63,737.6	76,402.7	117,994.0	111,867.8	104,169.6	461,959.9	-12,881.8	0.0	0.0	0.0	0.0	0.0

NOTE



TOFE was issued based on temporary data as following:

1. Data on Revenue at National and Sub-national level was received on August 9, 2016
2. Data on Expenditure at National Level and Sub-national level was received August 17, 2016
3. Data on Central Balance was received on August 15, 2016
4. Data on Provincial Balance was received on August 15, 2016
5. Data on Loan of ADB World Bank and Bilateral loan was retrieved on August 15, 2016 and Grant data was received on August 12, 2016
6. Financial Operation Data (Credit Bank) was received on August 16, 2016

TOFE report will be updated in the next released report.

