

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



**I. Introduction**

As of September 2016, the global economy has an average growth despite the volatility of financial markets. Likewise, the economic activity in Asia also increased in moderation because of slowing exports. For Cambodia, the economic activity continues to work well and is expected to have 7% growth for 2016. 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 September 2016, total domestic revenue of central government achieved KHR 1,127.04 billion, went up by 2.13 percent compared to September 2015 of which total current revenue increased by 2.72 percent due to the increased of tax revenue and non-tax revenue respectively by 0.86 percent and 12.82 percent.

Overall, as of September 2016, total domestic revenue has reached KHR 10,797.13 billion which accounted for 4.75 percent higher than budget law or grew by 19.80 percent compared to the same period of 2015 in which the revenue collection from General Department of Taxation increased by 21.94 percent, General Department of Custom and Excise increased by 18.63 percent, Department of Non-Tax Revenue increased by 13.72 percent, and Department of State Property increased by 53.53 percent. Total current revenue has reached KHR 10,727.02 billion which accounted for 5.01 percent higher than budget law or grew by 19.98 percent compared to that of the previous year, of which tax revenue and non-tax revenue increased respectively by 17.07 percent and 47.75 percent. This momentum increased in revenue collection reflects the efficiency and effectiveness of current reform on Revenue collection administration such as auditing of firms, promoting tax paying culture, strengthening tax collection on economical sectors, mobilizing non-tax revenue and modernizing tax and custom administration.

### **III. Expenditure Performance**

In September 2016, expenditure of central government has reach KHR 1,203.23 billion, decreased by 12.60 percent compared to September 2015 of which current expenditure and capital expenditure decreased by 1.02 percent and 38.68 percent, respectively.

As of September 2016, total expenditure has reached KHR 9,091.30 billion, which accounted for 5.51 percent lower than budget law, however it is a better performance compared to the previous year performance because it has increased by 4.95 percent, in which total current expenditure grew by 17.59 percent due to the increased in expenditure of security and defense and civil administration. 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 September 2016, the current budget balance got surplus of KHR 178.56 billion and overall budget balance got deficit of KHR 75.76 billion. Overall, in the first 9 months of 2016, current budget balance and overall budget balance have achieved surplus of KHR 3,997.58 billion and KHR 1,556.07 billion, respectively.

### **V. Conclusion**

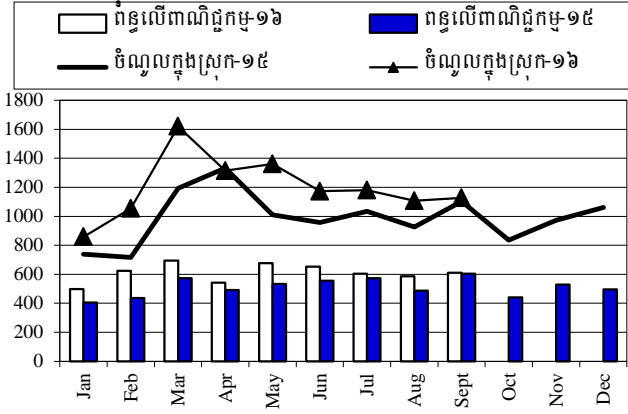
As a result, as of September 2016, the budget implementation has improved as revenue collection has achieved more than its target and expenditure has a better performance than the previous year, although it is slightly lower than its target. This improvement is driven by the concerted effort of Ministry of Economy and Finance in the implementation of Revenue Mobilization Strategy, Public Finance Management Reform Programme.



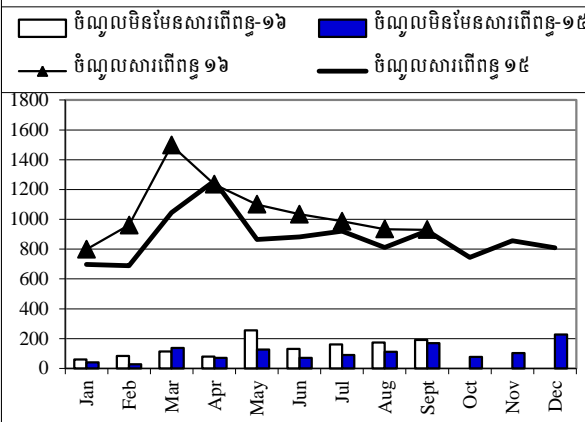
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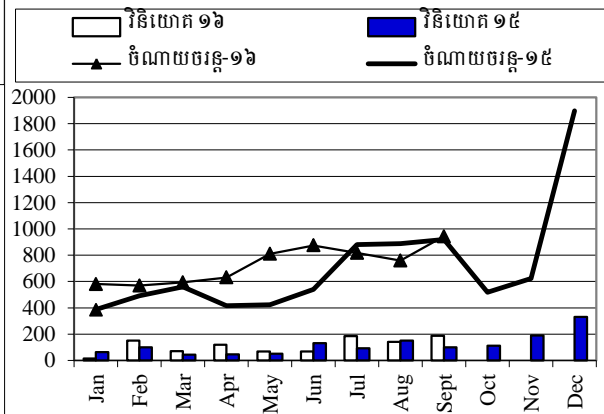
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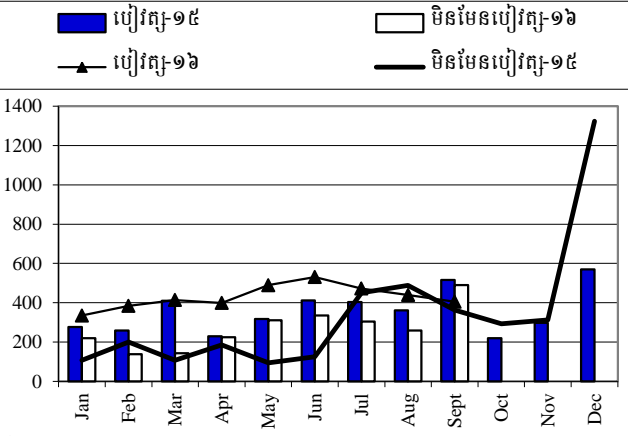
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ចំណាយចរន្ត និង ចំណាយថវិកា ឆ្នាំ ២០១៥-២០១៦

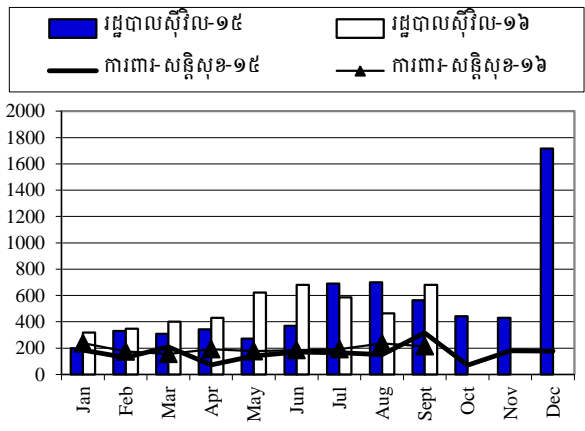


ចំណាយបៀវត្ស និង ចំណាយមិនមែនបៀវត្ស ឆ្នាំ ២០១៥-២០១៦

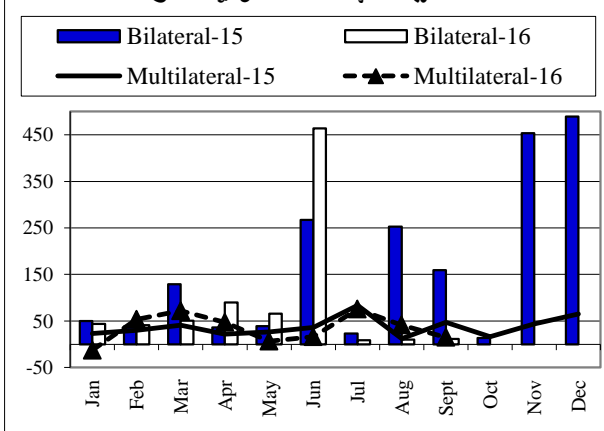


Source: MEF

ចំណាយការពារសន្តិសុខ និង រដ្ឋបាលស៊ីវិល ឆ្នាំ ២០១៥-២០១៦



ការដកសាច់ប្រាក់កម្ចីង្កោតាវី និង ចំណាយធាតុ ឆ្នាំ ២០១៥-២០១៦



စာရင်းအုပ်စုစီမံကိန်းမီးရှို့မှုနှုန်း ၂၀၁၆ TOFE: BUDGET IMPLEMENTATION FOR 2016

| Billions of Riels  | 2016 C.B.L.      | Implementation<br>8 months =66.67% | 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>79.75%</b>                      | <b>10,797.13</b> | <b>858.33</b> | <b>1,054.06</b> | <b>1,620.70</b> | <b>1,315.08</b> | <b>1,361.63</b> | <b>1,172.97</b> | <b>1,179.38</b> | <b>1,107.92</b> | <b>1,127.04</b> | -      | -      |
| <b>I.CURRENT REVENUE</b>   | <b>13,407.26</b> | <b>80.01%</b>                      | <b>10,727.02</b> | <b>858.33</b> | <b>1,045.12</b> | <b>1,611.29</b> | <b>1,315.08</b> | <b>1,355.83</b> | <b>1,165.40</b> | <b>1,146.63</b> | <b>1,107.53</b> | <b>1,121.79</b> | -      | -      |
| <b>a. TAX REVENUE</b>  | <b>11,555.06</b> | <b>81.99%</b>                      | <b>9,474.09</b>  | <b>798.05</b> | <b>960.99</b>   | <b>1,496.42</b> | <b>1,234.70</b> | <b>1,099.36</b> | <b>1,034.05</b> | <b>986.34</b>   | <b>933.91</b>   | <b>930.27</b>   | -      | -      |
| <b>Domestic tax revenue</b>  | <b>9,409.46</b>  | <b>84.47%</b>                      | <b>7,948.39</b>  | <b>654.25</b> | <b>768.64</b>   | <b>1,292.44</b> | <b>1,074.79</b> | <b>927.56</b>   | <b>852.19</b>   | <b>829.99</b>   | <b>763.76</b>   | <b>784.75</b>   | -      | -      |
| Direct Tax (income tax, profits tax)   | 2,647.31         | 92.81%                             | 2,457.05         | 155.17        | 144.71          | 597.37          | 532.34          | 250.49          | 199.22          | 226.37          | 176.79          | 174.58          | -      | -      |
| Indirect Tax   | 6,762.15         | 81.21%                             | 5,491.33         | 499.08        | 623.93          | 695.08          | 542.45          | 677.07          | 652.97          | 603.61          | 586.98          | 610.17          | -      | -      |
| o.w/ - Excise Tax on specific goods  | 619.50           | 81.22%                             | 503.16           | 73.98         | 50.20           | 48.82           | 59.62           | 60.70           | 56.38           | 54.22           | 47.09           | 52.15           | -      | -      |
| o.w/ -Special Excise Tax(petroleum,others)                                     | 1,902.40         | 91.04%                             | 1,732.00         | 160.74        | 208.89          | 259.03          | 178.87          | 188.20          | 198.59          | 174.92          | 193.55          | 169.22          | -      | -      |
| o.w/ - Excise Tax on specific services   | 72.70            | 71.21%                             | 51.77            | 6.58          | 3.12            | 5.38            | 6.32            | 4.10            | 4.81            | 8.88            | 6.70            | 5.88            | -      | -      |
| Other tax revenues   | 46.50            | 145.62%                            | 67.71            | 4.09          | 3.82            | 6.94            | 3.68            | 7.27            | 7.86            | 10.68           | 14.68           | 8.69            | -      | -      |
| <b>Taxes on international trade</b>  | <b>2,145.60</b>  | <b>71.11%</b>                      | <b>1,525.71</b>  | <b>143.80</b> | <b>192.35</b>   | <b>203.98</b>   | <b>159.91</b>   | <b>171.80</b>   | <b>181.86</b>   | <b>156.35</b>   | <b>170.14</b>   | <b>145.52</b>   | -      | -      |
| Taxes and duties on imports  | 2,034.00         | 73.88%                             | 1,502.70         | 141.37        | 190.82          | 201.44          | 155.82          | 170.19          | 179.75          | 153.76          | 167.15          | 142.41          | -      | -      |
| o.w/ -Customs duties on imports  | 1,350.00         | 72.51%                             | 978.94           | 110.72        | 118.23          | 149.06          | 103.20          | 109.91          | 100.03          | 95.26           | 100.12          | 92.40           | -      | -      |
| -Customs duties on petroleum products  | 305.00           | 82.00%                             | 250.12           | 13.67         | 33.59           | 23.71           | 27.34           | 26.41           | 38.75           | 30.56           | 31.94           | 24.15           | -      | -      |
| -Additional tax on oil product - Road maintenance                              | 275.00           | 72.30%                             | 198.83           | 9.58          | 31.47           | 17.97           | 18.72           | 23.67           | 32.85           | 20.12           | 26.46           | 18.00           | -      | -      |
| -Import tax for materials used for medical production                          | 2.00             | 81.57%                             | 1.63             | -             | -               | -               | -               | 0.93            | -               | -               | -               | 0.70            | -      | -      |
| Taxes and duties on exports  | 111.60           | 20.61%                             | 23.00            | 2.43          | 1.53            | 2.54            | 4.09            | 1.61            | 2.11            | 2.59            | 2.99            | 3.11            | -      | -      |
| o.w/-Tax on rubber exports   | 75.00            | 6.35%                              | 4.77             | 0.05          | 0.10            | 0.19            | 3.26            | 0.33            | 0.28            | 0.23            | 0.16            | 0.18            | -      | -      |
| -Tax on export of agricultural products  | 33.00            | 51.84%                             | 17.11            | 2.26          | 1.29            | 2.20            | 0.72            | 1.23            | 1.75            | 2.30            | 2.61            | 2.75            | -      | -      |
| -Tax on export of agricultural products  | 2.90             | 27.85%                             | 0.81             | 0.09          | 0.11            | 0.13            | 0.09            | 0.03            | 0.03            | 0.05            | 0.15            | 0.12            | -      | -      |
| <b>b. NON TAX REVENUE</b>  | <b>1,852.21</b>  | <b>67.64%</b>                      | <b>1,252.92</b>  | <b>60.28</b>  | <b>84.13</b>    | <b>114.87</b>   | <b>80.38</b>    | <b>256.47</b>   | <b>131.35</b>   | <b>160.30</b>   | <b>173.62</b>   | <b>191.52</b>   | -      | -      |
| <b>State Property Revenue</b>  | <b>103.90</b>    | <b>74.55%</b>                      | <b>77.46</b>     | <b>0.31</b>   | <b>1.79</b>     | <b>6.04</b>     | <b>12.19</b>    | <b>5.39</b>     | <b>8.55</b>     | <b>6.97</b>     | <b>4.26</b>     | <b>31.95</b>    | -      | -      |
| Concession and rental land   | 88.08            | 68.11%                             | 59.99            | 0.31          | 1.79            | 5.96            | 0.91            | 5.39            | 4.40            | 6.27            | 3.31            | 31.65           | -      | -      |
| <b>Income from Sales, Rental of Properties and Services</b>                    | <b>1,371.62</b>  | <b>58.97%</b>                      | <b>808.78</b>    | <b>48.36</b>  | <b>69.16</b>    | <b>80.97</b>    | <b>43.44</b>    | <b>170.14</b>   | <b>101.73</b>   | <b>88.88</b>    | <b>137.94</b>   | <b>68.15</b>    | -      | -      |
| Income of administrative public enterprises -operational services (for profit) | 545.48           | 52.68%                             | 287.34           | 3.42          | 18.23           | 22.64           | 8.39            | 95.68           | 37.34           | 19.07           | 69.22           | 13.34           | -      | -      |
| Sales of Property of Public Administration                                     | 37.28            | 92.50%                             | 34.48            | 2.00          | 2.41            | 4.41            | 4.29            | 2.46            | 4.84            | 4.78            | 4.49            | 4.80            | -      | -      |
| Administrative fees  | 670.77           | 61.93%                             | 415.41           | 40.59         | 39.70           | 48.74           | 27.10           | 66.29           | 47.02           | 52.62           | 55.19           | 38.17           | -      | -      |
| Sales of Services  | 96.48            | 63.24%                             | 61.02            | 1.26          | 7.81            | 4.30            | 2.28            | 4.34            | 11.59           | 11.21           | 8.35            | 9.87            | -      | -      |
| <b>Other non tax</b>   | <b>376.69</b>    | <b>97.35%</b>                      | <b>366.69</b>    | <b>11.62</b>  | <b>13.18</b>    | <b>27.85</b>    | <b>24.75</b>    | <b>80.93</b>    | <b>21.08</b>    | <b>64.44</b>    | <b>31.42</b>    | <b>91.41</b>    | -      | -      |
| <b>2. CAPITAL REVENUE</b>  | <b>130.86</b>    | <b>53.58%</b>                      | <b>70.11</b>     | -             | <b>8.94</b>     | <b>9.40</b>     | -               | <b>5.80</b>     | <b>7.57</b>     | <b>32.75</b>    | <b>0.39</b>     | <b>5.25</b>     | -      | -      |

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| Billions of Riels                               | 2016 C.B.L.      | Implementation<br>8 months =66.67% | Jan-16            | Feb-16          | Mar-16          | Apr-16          | May-16          | Jun-16          | Jul-16          | Aug-16          | Sep-16          | Oct-16          | Nov-16 | Dec-16 |   |
|---|------------------|------------------------------------|-------------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|--------|--------|---|
| Other financial assets                          | 130.86           | 53.58%                             | 70.11             | -               | 8.94            | 9.40            | -               | 5.80            | 7.57            | 32.75           | 0.39            | 5.25            | -      | -      | - |
| <b>II. BUDGET EXPENDITURE</b>                   | <b>16,953.34</b> | <b>53.63%</b>                      | <b>9,091.30</b>   | <b>672.35</b>   | <b>859.48</b>   | <b>832.15</b>   | <b>932.75</b>   | <b>994.85</b>   | <b>1,468.05</b> | <b>1,132.22</b> | <b>996.22</b>   | <b>1,203.23</b> | -      | -      | - |
| <b>I. CURRENT EXPENDITURE</b>                   | <b>11,156.99</b> | <b>58.97%</b>                      | <b>6,579.68</b>   | <b>581.26</b>   | <b>568.24</b>   | <b>593.88</b>   | <b>630.81</b>   | <b>810.28</b>   | <b>874.66</b>   | <b>817.56</b>   | <b>759.34</b>   | <b>943.66</b>   | -      | -      | - |
| <b>a. Wages</b>                                 | <b>5,636.34</b>  | <b>68.67%</b>                      | <b>3,870.64</b>   | <b>334.66</b>   | <b>384.75</b>   | <b>413.72</b>   | <b>399.24</b>   | <b>489.33</b>   | <b>531.11</b>   | <b>472.76</b>   | <b>440.18</b>   | <b>404.89</b>   | -      | -      | - |
| Personnel charges-civil administrative          | 3,675.85         | 65.20%                             | 2,396.48          | 191.16          | 231.67          | 264.47          | 233.62          | 322.23          | 350.94          | 300.64          | 266.75          | 235.01          | -      | -      | - |
| Personnel charges-national defence and security | 1,960.49         | 75.19%                             | 1,474.15          | 143.50          | 153.08          | 149.24          | 165.62          | 167.10          | 180.17          | 172.12          | 173.44          | 169.88          | -      | -      | - |
| <b>b. Non wage</b>                              | <b>5,520.65</b>  | <b>49.07%</b>                      | <b>2,709.05</b>   | <b>246.60</b>   | <b>183.49</b>   | <b>180.16</b>   | <b>231.56</b>   | <b>320.95</b>   | <b>343.55</b>   | <b>344.81</b>   | <b>319.16</b>   | <b>538.77</b>   | -      | -      | - |
| -Purchases                                      | 1,320.41         | 41.82%                             | 552.14            | 93.42           | 27.85           | 16.41           | 41.53           | 59.89           | 77.39           | 54.57           | 103.54          | 77.54           | -      | -      | - |
| -Services                                       | 1,426.71         | 39.04%                             | 557.05            | 17.32           | 49.02           | 37.26           | 48.77           | 45.87           | 64.37           | 61.87           | 87.88           | 144.68          | -      | -      | - |
| -Financial charges                              | 336.48           | 84.86%                             | 285.52            | 26.89           | 45.96           | 37.06           | 7.40            | 9.57            | 8.71            | 39.92           | 60.98           | 49.04           | -      | -      | - |
| -Social Benefit                                 | 784.51           | 54.73%                             | 429.37            | 4.60            | 13.70           | 38.04           | 34.15           | 102.12          | 130.84          | 47.38           | 33.92           | 24.61           | -      | -      | - |
| -Grants   | 989.42           | 71.58%                             | 708.19            | 104.36          | 46.97           | 51.40           | 89.27           | 26.61           | 56.66           | 140.01          | 21.18           | 171.76          | -      | -      | - |
| -Other non wage                                 | 663.13           | 26.66%                             | 176.77            | -               | 0.00            | -               | 10.45           | 76.89           | 5.58            | 1.06            | 11.65           | 71.14           | -      | -      | - |
| <b>2. CAPITAL</b>                               | <b>5,796.35</b>  | <b>43.33%</b>                      | <b>2,511.62</b>   | <b>91.09</b>    | <b>291.23</b>   | <b>238.28</b>   | <b>301.94</b>   | <b>184.57</b>   | <b>593.39</b>   | <b>314.66</b>   | <b>236.88</b>   | <b>259.57</b>   | -      | -      | - |
| <b>Domestic Financing</b>                       | <b>1,925.00</b>  | <b>52.30%</b>                      | <b>1,006.81</b>   | <b>14.98</b>    | <b>151.67</b>   | <b>70.54</b>    | <b>120.00</b>   | <b>67.14</b>    | <b>68.43</b>    | <b>185.22</b>   | <b>140.68</b>   | <b>188.14</b>   | -      | -      | - |
| Tangible fixed assets and land                  | 1,925.00         | 52.29%                             | 1,006.57          | 14.98           | 151.67          | 70.52           | 120.00          | 67.14           | 68.43           | 185.22          | 140.46          | 188.14          | -      | -      | - |
| External assistance (Project)                   | 3,871.35         |                                    | 1,504.81          | 76.11           | 139.56          | 167.74          | 181.94          | 117.43          | 524.96          | 129.44          | 96.20           | 71.43           | -      | -      | - |
| CURRENT DEF/SURPL.comt (I.I-II.I)               | 2,250.27         | 184.30%                            | 4,147.33          | 277.08          | 476.88          | 1,017.42        | 684.28          | 545.55          | 290.74          | 329.07          | 348.19          | 178.13          | -      | -      | - |
| OVERALL DEF/SURPL.comt (I-II)                   | (3,415.21)       | -49.95%                            | 1,705.83          | 185.98          | 194.59          | 788.55          | 382.34          | 366.78          | (295.08)        | 47.16           | 111.70          | (76.19)         | -      | -      | - |
| <b>3. Expenditure adjustments</b>               | <b>-</b>         |                                    | <b>(149.76)</b>   | <b>(63.34)</b>  | <b>(51.15)</b>  | <b>(13.76)</b>  | <b>(11.95)</b>  | <b>(23.56)</b>  | <b>34.37</b>    | <b>(12.27)</b>  | <b>(8.53)</b>   | <b>0.43</b>     | -      | -      | - |
| Civil administration                            |                  |                                    | (149.76)          | (63.34)         | (51.15)         | (13.76)         | (11.95)         | (23.56)         | 34.37           | (12.27)         | (8.53)          | 0.43            | -      | -      | - |
| CURRENT DEF/SURPL.cash(comt.+3)                 | 2,250.27         | 177.65%                            | 3,997.58          | 213.74          | 425.73          | 1,003.65        | 672.33          | 521.99          | 325.11          | 316.80          | 339.66          | 178.56          | -      | -      | - |
| OVERALL DEF/SURPL.cash (com.+3)                 | (3,415.21)       | -45.56%                            | 1,556.07          | 122.65          | 143.43          | 774.78          | 370.39          | 343.23          | (260.71)        | 34.89           | 103.17          | (75.76)         | -      | -      | - |
| <b>III. FINANCING</b>                           | <b>3,415.21</b>  | <b>-45.56%</b>                     | <b>(1,556.07)</b> | <b>(122.65)</b> | <b>(143.43)</b> | <b>(774.78)</b> | <b>(370.39)</b> | <b>(343.23)</b> | <b>260.71</b>   | <b>(34.89)</b>  | <b>(103.17)</b> | <b>75.76</b>    | -      | -      | - |
| <b>I. FOREIGN FINANCING</b>                     | <b>3,565.21</b>  | <b>32.85%</b>                      | <b>1,171.26</b>   | <b>48.50</b>    | <b>91.77</b>    | <b>125.77</b>   | <b>147.92</b>   | <b>97.13</b>    | <b>519.35</b>   | <b>34.29</b>    | <b>77.02</b>    | <b>29.50</b>    | -      | -      | - |
| <b>a. Budget support</b>                        | <b>203.00</b>    | <b>0.00%</b>                       | <b>-</b>          | <b>-</b>        | <b>-</b>        | <b>-</b>        | <b>-</b>        | <b>-</b>        | <b>-</b>        | <b>-</b>        | <b>-</b>        | <b>-</b>        | -      | -      | - |
| <b>b. Project aid</b>                           | <b>3,871.35</b>  | <b>38.97%</b>                      | <b>1,508.83</b>   | <b>102.65</b>   | <b>121.40</b>   | <b>163.30</b>   | <b>168.29</b>   | <b>143.25</b>   | <b>530.70</b>   | <b>97.97</b>    | <b>97.57</b>    | <b>83.69</b>    | -      | -      | - |
| Spent   | 3,871.35         | 38.87%                             | 1,504.81          | 76.11           | 139.56          | 167.74          | 181.94          | 117.43          | 524.96          | 129.44          | 96.20           | 71.43           | -      | -      | - |
| -Grants   | 541.99           | 75.00%                             | 406.49            | 45.17           | 45.17           | 45.17           | 45.17           | 45.17           | 45.17           | 45.17           | 45.17           | 45.17           | -      | -      | - |
| Bilateral grant for investment expense          | 541.99           | 75.00%                             | 406.49            | 45.17           | 45.17           | 45.17           | 45.17           | 45.17           | 45.17           | 45.17           | 45.17           | 45.17           | -      | -      | - |
| <b>-Debt and related liabilities</b>            | <b>3,329.36</b>  | <b>32.99%</b>                      | <b>1,098.32</b>   | <b>30.95</b>    | <b>94.39</b>    | <b>122.58</b>   | <b>136.77</b>   | <b>72.26</b>    | <b>479.80</b>   | <b>84.27</b>    | <b>51.03</b>    | <b>26.27</b>    | -      | -      | - |
| Foreign borrowing                               | 3,329.36         | 32.99%                             | 1,098.32          | 30.95           | 94.39           | 122.58          | 136.77          | 72.26           | 479.80          | 84.27           | 51.03           | 26.27           | -      | -      | - |
| Foreign borrowings from multilateral agencies   | 3,329.36         | 9.43%                              | 314.00            | (12.81)         | 53.42           | 71.62           | 47.23           | 6.64            | 16.25           | 75.63           | 41.28           | 14.72           | -      | -      | - |

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

| Billions of Riels                          | 2016 C.B.L.     | Implementation<br>8 months =66.67% | Jan-16            | Feb-16          | Mar-16          | Apr-16            | May-16          | Jun-16          | Jul-16          | Aug-16          | Sep-16          | Oct-16         | Nov-16 | Dec-16 |
|--|-----------------|------------------------------------|-------------------|-----------------|-----------------|-------------------|-----------------|-----------------|-----------------|-----------------|-----------------|----------------|--------|--------|
| Foreign borrowings from bilateral agencies | -               | 784.32                             | 43.76             | 40.98           | 50.95           | 89.54             | 65.62           | 463.54          | 8.64            | 9.75            | 11.54           |                | -      |        |
| <b>Pending</b>                             |                 | <b>4.02</b>                        | <b>26.54</b>      | <b>(18.16)</b>  | <b>(4.44)</b>   | <b>(13.64)</b>    | <b>25.82</b>    | <b>5.74</b>     | <b>(31.47)</b>  | <b>1.37</b>     | <b>12.26</b>    |                | -      |        |
| c. Amortization on external debts          | (509.14)        | 66.30%                             | (337.57)          | (54.15)         | (29.63)         | (37.53)           | (20.37)         | (46.12)         | (11.35)         | (63.68)         | (20.54)         | (54.19)        |        | -      |
| <b>2. DOMESTIC FINANCING</b>               | <b>(150.00)</b> | 1313.74%                           | <b>(1,970.62)</b> | <b>(54.35)</b>  | <b>(298.48)</b> | <b>(1,280.58)</b> | <b>(160.50)</b> | <b>(241.16)</b> | <b>(84.92)</b>  | <b>115.44</b>   | <b>(28.32)</b>  | <b>62.26</b>   |        | -      |
| a. Net bank financing (monetary survey)    | (197.00)        | 829.81%                            | (1,634.73)        | 137.52          | (95.81)         | (1,244.06)        | (192.09)        | (227.93)        | (47.32)         | 46.66           | (75.79)         | 64.09          |        | -      |
| - Government's deposits                    | (197.00)        | 829.81%                            | (1,634.73)        | 137.52          | (95.81)         | (1,244.06)        | (192.09)        | (227.93)        | (47.32)         | 46.66           | (75.79)         | 64.09          |        | -      |
| d. Private sectors                         | -               |                                    | (336.30)          | (185.85)        | (194.08)        | (27.90)           | 8.36            | (16.40)         | (35.61)         | 50.42           | 50.42           | 14.34          |        | -      |
| - Individual acct. & security deposits     |                 |                                    | (336.30)          | (185.85)        | (194.08)        | (27.90)           | 8.36            | (16.40)         | (35.61)         | 50.42           | 50.42           | 14.34          |        | -      |
| e. \$Acc.-gap between NBC & MEF            |                 |                                    | 0.41              | (6.02)          | (8.60)          | (8.62)            | 23.23           | 3.16            | (1.99)          | 18.36           | (2.96)          | (16.16)        |        | -      |
| <b>3. OUTSTANDING OPERATIONS</b>           |                 |                                    | <b>(756.71)</b>   | <b>(116.80)</b> | <b>63.27</b>    | <b>380.03</b>     | <b>(357.81)</b> | <b>(199.19)</b> | <b>(173.72)</b> | <b>(184.62)</b> | <b>(151.87)</b> | <b>(16.00)</b> |        | -      |
| Error                                      |                 |                                    | 0.00              | (0.00)          | 0.00            | (0.00)            | (0.00)          | 0.00            | (0.00)          | (0.00)          | 0.00            | 0.00           |        | -      |
| <b>Memorandum Item :</b>                   |                 |                                    | -                 |                 |                 |                   |                 |                 |                 |                 |                 |                |        |        |
| Exchange rate (R/\$)                       |                 |                                    | 4,037             | 4,008           | 4,006           | 4,060             | 4,085           | 4,084           | 4,097           | 4,096           | 4,080           | -              | -      | -      |
| Provincial revenue                         | <b>1,320.39</b> | 72.99%                             | <b>963.74</b>     | <b>45.47</b>    | <b>166.29</b>   | <b>71.17</b>      | <b>119.31</b>   | <b>67.45</b>    | <b>43.37</b>    | <b>136.54</b>   | <b>162.53</b>   | <b>151.61</b>  | -      | -      |
| o.w. provincial tax revenue                | 643.02          | 71.90%                             | 462.35            | 23.78           | 56.51           | 43.34             | 35.56           | 36.10           | 35.20           | 65.04           | 62.70           | 104.13         | -      | -      |
| o.w. prov. non-tax revenue                 | 361.86          | 7.96%                              | 28.80             | 3.77            | 2.41            | 2.63              | 3.68            | 2.19            | 3.34            | 3.38            | 4.93            | 2.46           | -      | -      |
| o.w. prov. Transfer from central           | 315.51          | 149.79%                            | 472.59            | 17.92           | 107.37          | 25.21             | 80.07           | 29.16           | 4.82            | 68.12           | 94.90           | 45.01          | -      | -      |
| Provincial expenditure                     | <b>1,118.20</b> | 44.62%                             | <b>499.00</b>     | <b>16.60</b>    | <b>47.79</b>    | <b>109.34</b>     | <b>43.12</b>    | <b>63.17</b>    | <b>54.37</b>    | <b>67.62</b>    | <b>96.99</b>    | -              | -      | -      |
| o.w. wage and salary                       | 191.35          | 83.92%                             | 160.57            | 12.34           | 22.13           | 30.01             | 21.22           | 27.15           | 16.00           | 15.93           | 15.78           | -              | -      | -      |
| o.w. non-wage                              | 727.38          | 36.80%                             | 267.66            | 1.63            | 18.57           | 65.83             | 15.17           | 31.40           | 32.26           | 42.22           | 60.59           | -              | -      | -      |
| o.w. investment                            | <b>199.48</b>   | 35.48%                             | <b>70.77</b>      | <b>2.62</b>     | <b>7.09</b>     | <b>13.50</b>      | <b>6.73</b>     | <b>4.62</b>     | <b>6.11</b>     | <b>9.48</b>     | <b>20.63</b>    | -              | -      | -      |
| Provincial Balance                         |                 |                                    | 464.75            | 28.87           | 118.50          | (38.17)           | 76.19           | 4.28            | (11.00)         | 68.92           | 65.54           | 151.61         | -      | -      |
| Contribution from casino and Lottery       |                 |                                    | 155.84            | 10.42           | 7.40            | 9.08              | 8.01            | 12.94           | 8.60            | 10.09           | 12.93           | 76.38          | -      | -      |
| 10 Ministry Spending by Program            | 4,755.34        | 69.59%                             | 3,309.29          | 246.11          | 246.03          | 242.74            | 292.35          | 466.44          | 459.80          | 458.24          | 359.76          | 537.81         | -      | -      |

ភ្នំពេញ ថ្ងៃទី ខែ ឆ្នាំ ២០១៦

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

**ប្រធាននាយកដ្ឋានស្ថិតិ**

**ប្រធានការិយាល័យ**  
**ស្ថិតិហិរញ្ញវត្ថុសាធារណៈ**

**ហេង វិសុទ្ធ**

**စံသောယဇ်အလှူကုန်ပစ္စည်း နှင့် ၂၀၁၁/ CURRENT BUDGET EXPENDITURE BY MINISTRY 2016**

| Million Riels                            | B.L 2016          | Implementation<br>8 months =66.67% | 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>Total Current Expenditures</b>        | <b>11,156,989</b> | <b>59.0%</b>                       | <b>6,579,683</b> | <b>581,257</b> | <b>568,242</b> | <b>593,875</b> | <b>630,806</b> | <b>810,281</b> | <b>874,659</b> | <b>817,562</b> | <b>759,344</b> | <b>943,658</b> |        |        |
| <b>I. General Administration</b>         | <b>1,699,707</b>  | <b>108.7%</b>                      | <b>1,847,839</b> | <b>180,798</b> | <b>155,114</b> | <b>162,755</b> | <b>192,298</b> | <b>183,841</b> | <b>178,181</b> | <b>243,004</b> | <b>158,507</b> | <b>393,342</b> |        |        |
| 01. Royal Palace                         | 77,259            | 70.9%                              | 54,767           | 1,839          | 7,289          | 5,466          | 7,037          | 7,328          | 7,730          | 6,615          | 3,367          | 8,097          |        |        |
| 02. National Assembly                    | 140,620           | 100.3%                             | 141,028          | 18,474         | 16,307         | -              | 34,763         | -              | 35,413         |                |                | 36,071         |        |        |
| 03. Senate                               | 58,941            | 73.5%                              | 43,339           | 6,078          | 9,103          | 6,543          | 7,217          | -              | 7,735          | 6,590          |                | 74             |        |        |
| 04. Counstitutional Council              | 8,137             | 78.6%                              | 6,400            | 1,534          | -              | 760            | 2,272          | 20             | -              | 1,563          | 250            |                |        |        |
| 05.1 Council of Minister                 | 304,610           | 82.3%                              | 250,766          | 8,066          | 32,482         | 38,322         | 16,767         | 28,043         | 44,347         | 32,162         | 21,273         | 29,303         |        |        |
| 05.4 CDC                                 | 14,607            | 24.3%                              | 3,555.16         | -              | -              | -              | 209            | -              | 340            | 424            | 1,820          | 762            |        |        |
| 07.2 Interior-Administration             | 102,527           | 60.2%                              | 61,678           | 3,845          | 3,229          | 7,173          | 7,242          | 7,404          | 9,954          | 8,312          | 8,526          | 5,994          |        |        |
| 08. Relations Assembly and Inspections   | 29,160            | 57.0%                              | 16,618           | 670            | 775            | 1,711          | 1,838          | 1,326          | 3,800          | 1,939          | 2,122          | 2,437          |        |        |
| 09. Foreign Affairs and IntI Cooperation | 91,825            | 70.0%                              | 64,282           | 429            | 6,567          | 14,845         | 1,027          | 13,633         | 2,553          | 2,982          | 9,624          | 12,622         |        |        |
| 10. Economy and Finance                  | 502,175           | 215.4%                             | 1,081,735        | 134,459        | 72,727         | 75,500         | 102,655        | 109,096        | 49,078         | 167,132        | 90,272         | 280,815        |        |        |
| 14. Planning                             | 53,210            | 58.4%                              | 31,066           | 1,510          | 1,726          | 2,405          | 2,518          | 6,378          | 2,806          | 5,098          | 4,701          | 3,926          |        |        |
| 28. Urbanization and Construction        | 121,900           | 34.6%                              | 42,162           | 1,892          | 2,702          | 3,119          | 3,812          | 4,446          | 8,456          | 4,988          | 7,694          | 5,054          |        |        |
| 30. National Election Committee          | 114,839           | 8.1%                               | 9,305.28         | -              | -              | 2,093          | 758            | 706            | 915            | 775            | 1,401          | 2,657          |        |        |
| 31. National Audit Authority             | 10,727            | 49.4%                              | 5,301            | 395            | 395            | 419            | 589            | 450            | 786            | 413            | 1,252          | 601            |        |        |
| 33.1 Anti-currupcion Authority           | 30,806            | 60.2%                              | 18,536           | 991            | 1,113          | 3,055          | 1,594          | 3,294          | 1,633          | 1,480          | 3,548          | 1,827          |        |        |
| 34. Public Function                      | 38,364            | 45.1%                              | 17,301           | 616            | 700            | 1,343          | 2,000          | 1,717          | 2,635          | 2,530          | 2,658          | 3,103          |        |        |
| <b>II. Defense and Security</b>          | <b>2,670,330</b>  | <b>67.5%</b>                       | <b>1,803,538</b> | <b>239,564</b> | <b>176,713</b> | <b>159,221</b> | <b>196,743</b> | <b>182,103</b> | <b>190,591</b> | <b>199,072</b> | <b>239,703</b> | <b>219,828</b> |        |        |
| 06. National Defense                     | 1,551,207         | 71.0%                              | 1,101,877        | 94,581         | 116,377        | 100,715        | 130,345        | 109,654        | 116,711        | 128,783        | 161,733        | 142,979        |        |        |
| 07.1 Interior - Public Security          | 1,024,884         | 64.6%                              | 662,358          | 142,329        | 57,730         | 54,934         | 62,546         | 67,835         | 68,971         | 63,685         | 73,377         | 70,951         |        |        |
| 26. Justice                              | 94,239            | 41.7%                              | 39,303           | 2,654          | 2,606          | 3,572          | 3,851          | 4,614          | 4,910          | 6,604          | 4,594          | 5,899          |        |        |
| <b>III. Social Administrative</b>        | <b>4,291,441</b>  | <b>55.1%</b>                       | <b>2,365,199</b> | <b>128,883</b> | <b>190,923</b> | <b>235,428</b> | <b>199,737</b> | <b>393,543</b> | <b>445,690</b> | <b>313,246</b> | <b>274,772</b> | <b>182,979</b> |        |        |
| 11. Information                          | 61,946            | 57.3%                              | 35,519           | 1,382          | 1,898          | 6,080          | 6,213          | 3,388          | 5,899          | 3,286          | 3,507          | 3,866          |        |        |
| 12. Public Health                        | 1,110,791         | 48.6%                              | 539,585          | 14,974         | 18,754         | 32,329         | 43,502         | 142,237        | 154,198        | 51,299         | 55,946         | 26,346         |        |        |
| 16. Education, Youth and Sport           | 2,029,897         | 57.4%                              | 1,164,423        | 63,676         | 110,987        | 106,279        | 107,955        | 172,702        | 200,679        | 176,054        | 137,955        | 88,136         |        |        |
| 18. Culture and Fine-Arts                | 70,919            | 43.7%                              | 30,978           | 1,919          | 2,103          | 2,280          | 3,335          | 3,501          | 4,816          | 4,368          | 6,118          | 2,536          |        |        |
| 19. Environment                          | 47,331            | 50.9%                              | 24,104           | 1,141          | 1,265          | 1,674          | 2,558          | 2,814          | 3,015          | 4,994          | 2,621          | 4,023          |        |        |
| 21. Social Affair & Veteran              | 713,925           | 65.1%                              | 465,024          | 41,034         | 49,713         | 78,854         | 26,268         | 58,193         | 63,418         | 55,062         | 53,003         | 39,477         |        |        |
| 23. Public Worship and Religion          | 44,658            | 59.2%                              | 26,447           | 915            | 1,356          | 1,743          | 2,503          | 2,892          | 3,752          | 5,526          | 5,320          | 2,439          |        |        |
| 24. Woman Affairs                        | 40,674            | 54.6%                              | 22,209           | 733            | 899            | 2,194          | 1,850          | 2,882          | 3,575          | 3,461          | 3,467          | 3,148          |        |        |
| 32. Labour and Vocational Training       | 171,300           | 33.2%                              | 56,911           | 3,109          | 3,948          | 3,995          | 5,553          | 4,934          | 6,338          | 9,194          | 6,835          | 13,007         |        |        |
| <b>IV. Economy Administrative</b>        | <b>1,154,557</b>  | <b>46.6%</b>                       | <b>538,461</b>   | <b>32,012</b>  | <b>44,588</b>  | <b>34,585</b>  | <b>37,142</b>  | <b>43,744</b>  | <b>57,833</b>  | <b>61,143</b>  | <b>83,782</b>  | <b>143,633</b> |        |        |
| 05.3 Civil Aviation Secretariate         | 50,679            | 30.5%                              | 15,458           | 583            | 589            | 589            | 806            | 799            | 856            | 874            | 9,163          | 1,199          |        |        |
| 13. Industry, Mines and Energy           | 33,897            | 33.2%                              | 11,264           | 608            | 699            | 932            | 1,290          | 1,441          | 1,652          | 1,717          | 1,935          | 991            |        |        |
| 15. Commerce                             | 123,735           | 32.7%                              | 40,443           | 1,319          | 3,533          | 8,399          | 2,911          | 3,010          | 3,921          | 4,188          | 5,858          | 7,304          |        |        |
| 17. Agriculture, Forestry and Fishery    | 188,025           | 43.9%                              | 82,615           | 4,820          | 5,467          | 6,646          | 7,042          | 8,400          | 12,328         | 13,070         | 14,438         | 10,405         |        |        |
| 20. Rural Development                    | 146,125           | 58.5%                              | 85,508           | 1,303          | 1,573          | 2,876          | 6,939          | 4,299          | 7,384          | 11,587         | 5,127          | 44,422         |        |        |
| 22. Posts and Telecommunications         | 55,834            | 36.5%                              | 20,395           | 795            | 983            | 1,505          | 1,186          | 3,220          | 2,705          | 2,927          | 2,578          | 4,496          |        |        |
| 25. Public Works and Transport           | 366,278           | 55.4%                              | 203,025          | 19,291         | 26,743         | 7,166          | 9,733          | 13,574         | 13,616         | 16,578         | 34,436         | 61,888         |        |        |
| 27. Tourism                              | 57,683            | 55.6%                              | 32,076           | 1,540          | 2,309          | 3,262          | 3,319          | 3,431          | 5,185          | 3,182          | 4,183          | 5,665          |        |        |
| 29. Water Resources and Meteorology      | 93,417            | 32.3%                              | 30,182           | 975            | 1,727          | 1,804          | 1,889          | 3,368          | 7,020          | 4,127          | 3,663          | 5,610          |        |        |
| 35. Industry and Handicrafts             | 38,885            | 45.0%                              | 17,494           | 779            | 964            | 1,407          | 2,027          | 2,203          | 3,168          | 2,892          | 2,401          | 1,653          |        |        |
| <b>V. Miscellaneous</b>                  | <b>1,340,954</b>  | <b>1.8%</b>                        | <b>24,645</b>    | <b>-</b>       | <b>905</b>     | <b>1,886</b>   | <b>4,886</b>   | <b>7,050</b>   | <b>2,364</b>   | <b>1,097</b>   | <b>2,581</b>   | <b>3,876</b>   |        |        |
| 99.Unexpect Expenditure                  | 1,340,954         | 1.8%                               | 24,645           | -              | 905            | 1,886          | 4,886          | 7,050          | 2,364          | 1,097          | 2,581          | 3,876          |        |        |

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   |
| <b>TRANSACTIONS AFFECTING NET WORTH:</b>                             |  |                   |                   |                  |                   |                    |                    |                    |                    |                    |                    |                    |                    |            |            |            |
| <b>A1</b>  | <b>Revenue</b> .....                                       | <b>11,097,126</b> | <b>13,934,559</b> | <b>79.6%</b>     | <b>903,499.6</b>  | <b>1,090,288.7</b> | <b>1,653,656.1</b> | <b>1,349,796.5</b> | <b>1,401,000.2</b> | <b>1,205,105.7</b> | <b>1,190,821.5</b> | <b>1,139,322.7</b> | <b>1,163,634.6</b> | <b>0.0</b> | <b>0.0</b> | <b>0.0</b> |
| A11  | Taxes .....  | 9,621,373         | 11,747,011        | 81.9%            | 804,577.0         | 964,791.5          | 1,499,639.5        | 1,239,849.9        | 1,122,425.8        | 1,030,830.4        | 1,029,442.3        | 927,681.5          | 1,002,135.6        | 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 .....   | 447,748           | 582,989           | 76.8%            | 45,165.8          | 45,165.8           | 45,165.8           | 45,165.8           | 85,784.3           | 45,803.9           | 45,165.8           | 45,165.8           | 45,165.8           | 0.0        | 0.0        | 0.0        |
| A14  | Other revenue .....  | 1,028,004         | 1,604,559         | 64.1%            | 53,756.9          | 80,331.5           | 108,850.8          | 64,780.9           | 192,790.1          | 128,471.4          | 116,213.5          | 166,475.4          | 116,333.2          | 0.0        | 0.0        | 0.0        |
| <b>A2</b>  | <b>Expense</b> .....                                       | <b>6,548,246</b>  | <b>10,746,772</b> | <b>60.9%</b>     | <b>581,256.6</b>  | <b>568,241.7</b>   | <b>593,875.4</b>   | <b>620,353.5</b>   | <b>810,281.1</b>   | <b>869,198.0</b>   | <b>816,584.4</b>   | <b>748,115.8</b>   | <b>940,339.6</b>   | <b>0.0</b> | <b>0.0</b> | <b>0.0</b> |
| A21  | Compensation of employees .....                            | 3,395,871         | 4,935,254         | 68.8%            | 289,740.0         | 334,927.4          | 333,468.4          | 376,524.9          | 432,899.4          | 456,904.8          | 415,112.8          | 390,887.8          | 365,405.0          | 0.0        | 0.0        | 0.0        |
| A22  | Use of goods and services .....                            | 1,109,186         | 2,747,120         | 40.4%            | 110,742.5         | 76,870.2           | 53,670.5           | 90,296.7           | 105,752.7          | 141,763.3          | 116,439.8          | 191,424.0          | 222,226.7          | 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 .....   | 252,554           | 336,479           | 75.1%            | 26,857.9          | 45,956.5           | 37,055.9           | 7,396.4            | 9,573.5            | 4,581.1            | 29,308.1           | 50,414.1           | 41,410.2           | 0.0        | 0.0        | 0.0        |
| A25  | Subsidies .....  | 82,080            | -                 |                  | 0.0               | 0.0                | 0.0                | 0.0                | 0.0                | 0.0                | 0.0                | 0.0                | 82,080.0           | 0.0        | 0.0        | 0.0        |
| A26  | Grants .....   | 626,110           | 989,364           | 63.3%            | 104,356.6         | 46,965.5           | 51,391.1           | 89,267.6           | 26,610.1           | 56,657.0           | 140,006.9          | 21,178.8           | 89,676.0           | 0.0        | 0.0        | 0.0        |
| A27  | Social benefits .....                                      | 675,834           | 1,151,396         | 58.7%            | 44,941.4          | 50,318.6           | 91,336.8           | 32,975.7           | 127,131.6          | 151,036.8          | 73,890.6           | 62,834.1           | 41,368.6           | 0.0        | 0.0        | 0.0        |
| A28  | Other expense .....  | 406,612           | 587,160           | 69.3%            | 4,618.2           | 13,203.4           | 26,952.7           | 23,892.3           | 108,313.8          | 58,255.0           | 41,826.2           | 31,377.1           | 98,173.1           | 0.0        | 0.0        | 0.0        |
| <b>GOB</b>   | <b>Gross operating balance (1-2+23+NOBz) .....</b>         | <b>4,548,879</b>  | <b>3,187,787</b>  | <b>142.7%</b>    | <b>322,243.0</b>  | <b>522,047.0</b>   | <b>1,059,780.8</b> | <b>729,443.0</b>   | <b>590,719.1</b>   | <b>335,907.7</b>   | <b>374,237.1</b>   | <b>391,206.9</b>   | <b>223,295.0</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>4,548,879</b>  | <b>3,187,787</b>  | <b>142.7%</b>    | <b>322,243.0</b>  | <b>522,047.0</b>   | <b>1,059,780.8</b> | <b>729,443.0</b>   | <b>590,719.1</b>   | <b>335,907.7</b>   | <b>374,237.1</b>   | <b>391,206.9</b>   | <b>223,295.0</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>2,511,383</b>  | <b>91,093</b>     | <b>2756.9%</b>   | <b>91,092.8</b>   | <b>291,234.0</b>   | <b>238,260.5</b>   | <b>301,940.7</b>   | <b>184,568.9</b>   | <b>593,391.5</b>   | <b>314,662.2</b>   | <b>236,659.6</b>   | <b>259,572.3</b>   | <b>0.0</b> | <b>0.0</b> | <b>0.0</b> |
| A311   | Fixed assets .....   | 2,421,993         | 91,093            | 2658.8%          | 91,092.8          | 284,771.6          | 238,260.5          | 295,571.6          | 181,160.2          | 588,761.6          | 266,468.8          | 236,163.4          | 239,742.9          | 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 .....                                   | 89,389            | -                 |                  | 0.0               | 6,462.4            | 0.0                | 6,369.1            | 3,408.8            | 4,629.8            | 48,193.4           | 496.3              | 19,829.5           | 0.0        | 0.0        | 0.0        |
| <b>NLB</b>   | <b>Net lending / borrowing (1-2+NOBz-31) .....</b>         | <b>2,037,497</b>  | <b>3,096,694</b>  | <b>65.8%</b>     | <b>231,150.2</b>  | <b>230,813.0</b>   | <b>821,520.3</b>   | <b>427,502.2</b>   | <b>406,150.2</b>   | <b>-257,483.8</b>  | <b>59,574.9</b>    | <b>154,547.2</b>   | <b>-36,277.3</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>2,321,153</b>  | <b>(14,704)</b>   | <b>-15786.1%</b> | <b>-14,703.8</b>  | <b>32,192.3</b>    | <b>863,256.7</b>   | <b>526,671.8</b>   | <b>418,156.3</b>   | <b>215,464.1</b>   | <b>86,851.5</b>    | <b>230,443.1</b>   | <b>-37,179.2</b>   | <b>0.0</b> | <b>0.0</b> | <b>0.0</b> |
| A321   | Domestic .....   | 2,321,153         | (14,704)          | -15786.1%        | -14,703.8         | 32,192.3           | 863,256.7          | 526,671.8          | 418,156.3          | 215,464.1          | 86,851.5           | 230,443.1          | -37,179.2          | 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        |
| <b>A33</b>   | <b>Net incurrence of liabilities</b> .....                 | <b>466,516</b>    | <b>(191,700)</b>  | <b>-243.4%</b>   | <b>-191,699.7</b> | <b>-168,992.3</b>  | <b>76,465.8</b>    | <b>119,540.3</b>   | <b>58,128.3</b>    | <b>472,947.4</b>   | <b>27,276.6</b>    | <b>73,751.7</b>    | <b>-901.7</b>      | <b>0.0</b> | <b>0.0</b> | <b>0.0</b> |
| A331   | Domestic .....   | (486,055)         | (249,188)         | 195.1%           | -249,187.5        | -245,228.8         | -41,668.0          | -3,585.7           | -39,958.2          | -1,237.8           | 38,150.1           | 41,892.6           | 14,767.7           | 0.0        | 0.0        | 0.0        |
| A332   | Foreign .....  | 952,572           | 57,488            | 1657.0%          | 57,487.8          | 76,236.5           | 118,133.8          | 123,126.0          | 98,086.5           | 474,185.2          | -10,873.6          | 31,859.2           | -15,669.5          | 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 October 16, 2016
2. Data on Expenditure at National Level and Sub-national level was received October 9, 2016
3. Data on Central Balance was received on October 17, 2016
4. Data on Provincial Balance was received on October 17, 2016
5. Data on Loan of ADB World Bank and Bilateral loan was retrieved on October 19 and Grant was received on October 14, 2016
6. Financial Operation Data (Credit Bank) was received on October 17, 2016

TOFE report will be updated in the next released report.

