

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



**I. Introduction**

Cambodia is a fast-growing economy and attained the lower-middle income status. Cambodia's economic growth is estimated to maintain 7% growth for 2016, supported by garment sector, real estate, and construction as well as the decline in oil prices. 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 October 2016, Central government has achieved total domestic revenue of KHR 958.92 billion, increased by 14.78 percent compared to October 2015, in which total current revenue increased by 15.17 percent due to increase in revenue from income tax, land and property tax, value-added tax, excise tax and other non-tax revenue.

Overall, as of October 2016, total domestic revenue has reached KHR 11,756.00 billion which accounted for 3.50 percent higher than budget law or grew by 19.37 percent compared to the same period of 2015, in which the revenue collection from General Department of Taxation increased by 21.51 percent, General Department of Custom and Excise increased by 17.25 percent, Department of Non-Tax Revenue increased by 19.30 percent and Department of State Property increased by 50.79 percent. Total current revenue has reached KHR 11,673.80 billion which accounted for 3.74 percent higher than budget law or grew by 19.57 percent compared to that of the previous year, in which tax revenue and non-tax revenue increased respectively by 16.20 percent and 51.73 percent. This momentum increased in revenue collection reflects the efficiency and effectiveness of current reform on Revenue collection administration such as human resource management and capacity building for officials, strengthening tax collection on immovable property, auditing of firms, promoting tax paying culture, mobilizing non-tax revenue and modernizing tax and custom administration.

### **III. Expenditure Performance**

In October 2016, expenditure of central government has reached KHR 1,235.19 billion, increased by 63.59 percent compared to October 2015, of which current expenditure and capital expenditure went up by 85.00 percent and 16.73 percent, respectively.

As of October 2016, total expenditure has reached KHR 10,465.16 billion, which accounted for 21.60 percent lower than budget law, however it is a better performance because it increased by 11.12 percent compared to previous year. Total current expenditure has achieved KHR 7,665.56 billion, grew by 25.38 percent due to the increased in wage and non-wage expense by 23.21 percent and 28.35 percent, respectively. In addition, the expenditure by Programme Budgeting Ministries has shown to have better performance than that of the previous year. This better performance of expenditure reflects the improvement of the spending procedures and clearer understanding of the procedures and guidelines.

### **IV. Budget Balance**

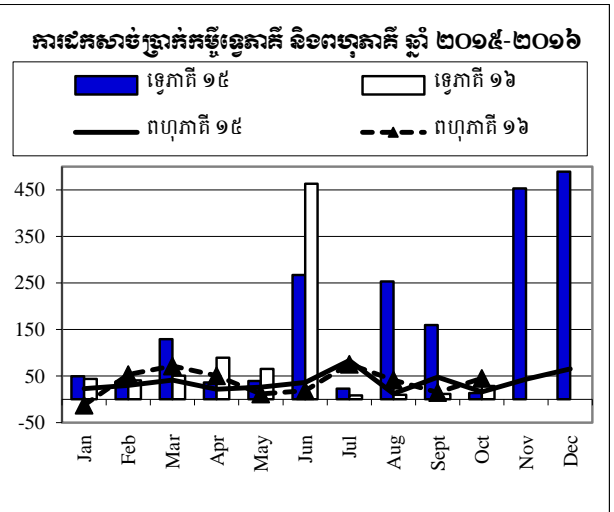
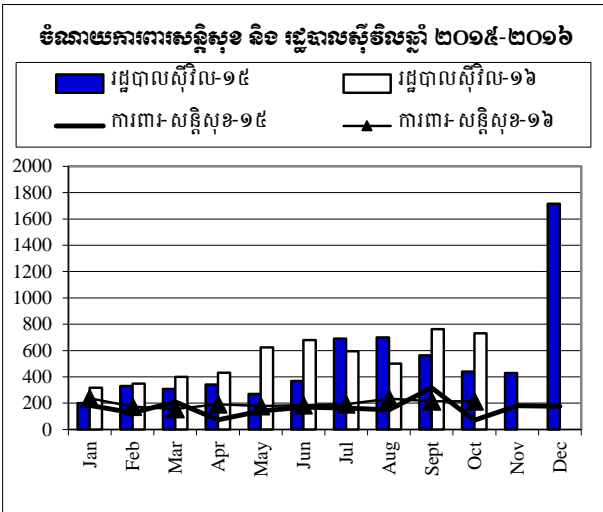
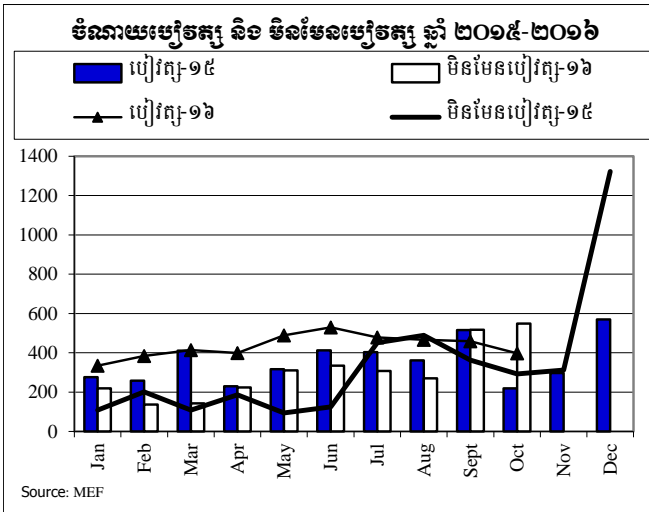
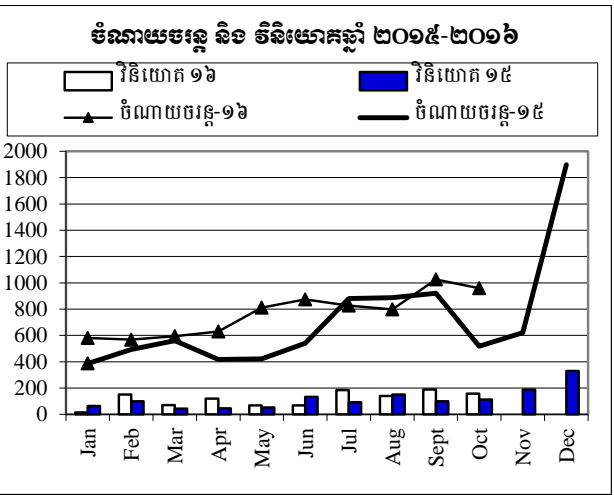
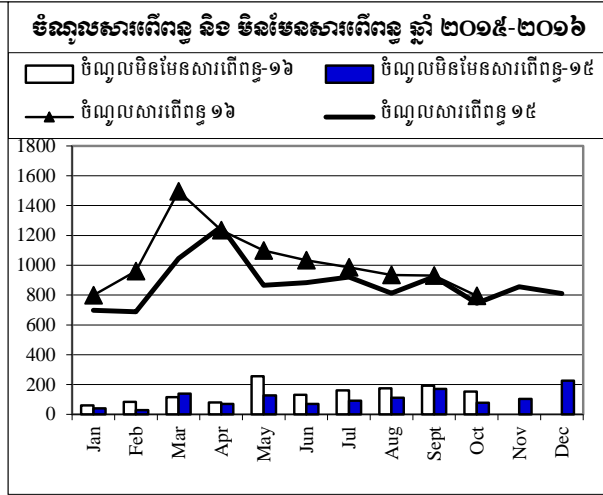
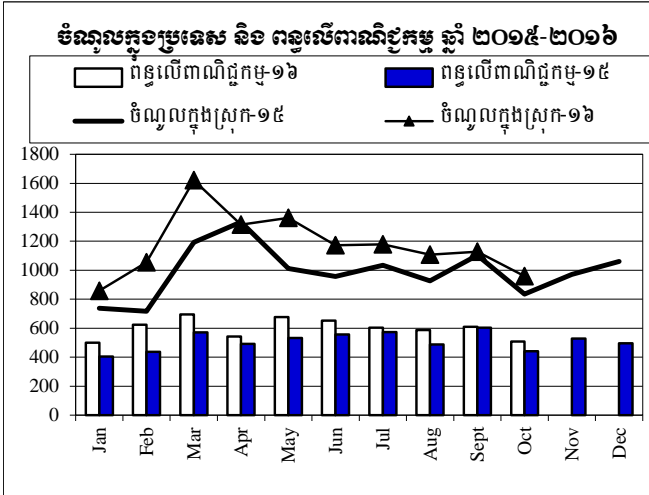
In October 2016, the current budget balance had deficit of KHR 20.31 billion and overall budget balance had deficit of KHR 284.57 billion. Overall, in the first 10 months of 2016, current budget balance and overall budget balance have achieved surplus of KHR 3,866.09 billion and KHR 1,148.68 billion, respectively.

### **V. Conclusion**

As a result, as of October 2016, the budget implementation has improved notably as revenue collection has achieved more than its target and expenditure has a better performance than the previous year, although it is lower than its target. However, it is expected to achieve its target as planned at the end of the 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

វិភាគចំណូលចំណាយ



ការងារប្រតិបត្តិការហិរញ្ញវត្ថុឆ្នាំ ២០១៦ TOFE: BUDGET IMPLEMENTATION FOR 2016

Billions of Riels	2016 C.B.L.	Implementation 10 months =83.3%	Jan-16	Feb-16	Mar-16	Apr-16	May-16	Jun-16	Jul-16	Aug-16	Sep-16	Oct-16	Nov-16	Dec-16	
<b>I. DOMESTIC REVENUE</b>	<b>13,538.13</b>	<b>86.84%</b>	<b>11,756.00</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>1,126.98</b>	<b>958.92</b>	-	-
<b>I.CURRENT REVENUE</b>	<b>13,407.26</b>	<b>87.07%</b>	<b>11,673.80</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>1,121.73</b>	<b>946.83</b>	-	-
<b>a. TAX REVENUE</b>	<b>11,555.06</b>	<b>88.87%</b>	<b>10,268.92</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>794.83</b>	-	-
<b>Domestic tax revenue</b>	<b>9,409.46</b>	<b>91.56%</b>	<b>8,615.18</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>	<b>666.79</b>	-	-
Direct Tax (income tax, profits tax)	2,647.31	98.77%	2,614.77	155.17	144.71	597.37	532.34	250.49	199.22	226.37	176.79	174.58	157.72	-	-
Indirect Tax	6,762.15	88.74%	6,000.41	499.08	623.93	695.08	542.45	677.07	652.97	603.61	586.98	610.17	509.07	-	-
o.w/ - Excise Tax on specific goods	619.50	90.77%	562.33	73.98	50.20	48.82	59.62	60.70	56.38	54.22	47.09	52.15	59.17	-	-
o.w/ -Special Excise Tax(petroleum,others)	1,902.40	99.14%	1,886.01	160.74	208.89	259.03	178.87	188.20	198.59	174.92	193.55	169.22	154.01	-	-
o.w/ - Excise Tax on specific services	72.70	78.33%	56.95	6.58	3.12	5.38	6.32	4.10	4.81	8.88	6.70	5.88	5.18	-	-
Other tax revenues	46.50	156.73%	72.87	4.09	3.82	6.94	3.68	7.27	7.86	10.68	14.68	8.69	5.17	-	-
<b>Taxes on international trade</b>	<b>2,145.60</b>	<b>77.08%</b>	<b>1,653.74</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>	<b>128.04</b>	-	-
Taxes and duties on imports	2,034.00	80.06%	1,628.47	141.37	190.82	201.44	155.82	170.19	179.75	153.76	167.15	142.41	125.77	-	-
o.w/ -Customs duties on imports	1,350.00	79.43%	1,072.35	110.72	118.23	149.06	103.20	109.91	100.03	95.26	100.13	92.40	93.41	-	-
-Customs duties on petroleum products	305.00	87.50%	266.88	13.67	33.59	23.71	27.34	26.41	38.75	30.56	31.94	24.15	16.77	-	-
-Additional tax on oil product - Road maintenance	275.00	75.68%	208.12	9.58	31.47	17.97	18.72	23.67	32.85	20.12	26.46	18.00	9.29	-	-
-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	22.64%	25.27	2.43	1.53	2.54	4.09	1.61	2.11	2.59	2.99	3.11	2.27	-	-
	75.00	6.63%	4.97	0.05	0.10	0.19	3.26	0.33	0.28	0.23	0.16	0.18	0.20	-	-
o.w/-Tax on rubber exports	33.00	57.91%	19.11	2.26	1.29	2.20	0.72	1.23	1.75	2.30	2.61	2.75	2.00	-	-
-Tax on export of agricultural products	2.90	29.30%	0.85	0.09	0.11	0.13	0.09	0.03	0.03	0.05	0.15	0.12	0.04	-	-
<b>b. NON TAX REVENUE</b>	<b>1,852.21</b>	<b>75.85%</b>	<b>1,404.88</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>173.63</b>	<b>191.46</b>	<b>152.01</b>	-	-
<b>State Property Revenue</b>	<b>103.90</b>	<b>79.61%</b>	<b>82.72</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>	<b>5.26</b>	-	-
Concession and rental land	88.08	72.95%	64.25	0.31	1.79	5.96	0.91	5.39	4.40	6.27	3.31	31.65	4.26	-	-
<b>Income from Sales, Rental of Properties and Services</b>	<b>1,371.62</b>	<b>67.45%</b>	<b>925.13</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>68.10</b>	<b>116.41</b>	-	-
Income of administrative public enterprises -operational services (for profit)	545.48	62.11%	338.79	3.42	18.23	22.64	8.39	95.68	37.34	19.07	69.22	13.34	51.45	-	-
Sales of Property of Public Administration	37.28	101.11%	37.69	2.00	2.41	4.41	4.29	2.46	4.84	4.78	4.49	4.80	3.21	-	-
Administrative fees	670.77	69.95%	469.20	40.59	39.70	48.74	27.10	66.29	47.02	52.62	55.19	38.17	53.79	-	-
Sales of Services	96.48	69.42%	66.98	1.26	7.81	4.30	2.28	4.34	11.59	11.21	8.37	9.82	5.99	-	-
<b>Other non tax</b>	<b>376.69</b>	<b>105.40%</b>	<b>397.02</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>31.43</b>	<b>91.41</b>	<b>30.34</b>	-	-
<b>2. CAPITAL REVENUE</b>	<b>130.86</b>	<b>62.82%</b>	<b>82.20</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>	<b>12.09</b>	-	-

គណនេយ្យអន្តរកាលអនុវត្តថវិកា ២០១៦ TOFE: BUDGET IMPLEMENTATION FOR 2016

Billions of Riels	2016 C.B.L.	Implementation 10 months =83.3%	Jan-16	Feb-16	Mar-16	Apr-16	May-16	Jun-16	Jul-16	Aug-16	Sep-16	Oct-16	Nov-16	Dec-16	
Other financial assets	130.86	62.82%	82.20	-	8.94	9.40	-	5.80	7.57	32.75	0.39	5.25	12.09	-	-
<b>II. BUDGET EXPENDITURE</b>	<b>16,953.34</b>	<b>61.73%</b>	<b>10,465.16</b>	<b>672.66</b>	<b>859.48</b>	<b>832.15</b>	<b>936.56</b>	<b>999.86</b>	<b>1,468.86</b>	<b>1,140.89</b>	<b>1,034.53</b>	<b>1,284.99</b>	<b>1,235.19</b>	-	-
<b>I. CURRENT EXPENDITURE</b>	<b>11,156.99</b>	<b>68.71%</b>	<b>7,665.56</b>	<b>581.26</b>	<b>568.24</b>	<b>593.88</b>	<b>630.81</b>	<b>810.25</b>	<b>873.14</b>	<b>826.13</b>	<b>797.80</b>	<b>1,025.21</b>	<b>958.85</b>	-	-
<b>a. Wages</b>	<b>5,636.34</b>	<b>77.24%</b>	<b>4,353.26</b>	<b>334.66</b>	<b>384.75</b>	<b>413.72</b>	<b>399.24</b>	<b>489.33</b>	<b>529.74</b>	<b>478.72</b>	<b>466.33</b>	<b>458.56</b>	<b>398.22</b>	-	-
Personnel charges-civil administrative	3,675.85	73.71%	2,709.46	191.16	231.67	264.47	233.62	322.23	349.57	306.60	292.89	288.68	228.58	-	-
Personnel charges-national defence and security	1,960.49	83.85%	1,643.80	143.50	153.08	149.24	165.62	167.10	180.17	172.12	173.44	169.88	169.64	-	-
<b>b. Non wage</b>	<b>5,520.65</b>	<b>60.00%</b>	<b>3,312.29</b>	<b>246.60</b>	<b>183.49</b>	<b>180.16</b>	<b>231.57</b>	<b>320.92</b>	<b>343.40</b>	<b>347.41</b>	<b>331.47</b>	<b>566.65</b>	<b>560.63</b>	-	-
-Purchases	1,320.41	52.67%	695.41	93.42	27.85	16.41	41.53	59.89	77.25	55.73	107.22	87.05	129.06	-	-
-Services	1,426.71	48.57%	692.99	17.32	49.02	37.26	48.77	45.84	64.36	63.14	93.87	157.23	116.18	-	-
-Financial charges	336.48	88.21%	296.82	26.89	45.96	37.06	7.40	9.57	8.71	39.92	60.98	49.04	11.30	-	-
-Social Benefit	784.51	74.98%	588.26	4.60	13.70	38.04	34.15	102.12	130.84	47.55	36.55	30.43	150.28	-	-
-Grants	989.42	85.96%	850.46	104.36	46.97	51.40	89.27	26.61	56.66	140.01	21.18	171.76	142.26	-	-
-Other non wage	663.13	28.40%	188.35	-	0.00	-	10.45	76.89	5.58	1.06	11.67	71.15	11.54	-	-
<b>2. CAPITAL</b>	<b>5,796.35</b>	<b>48.30%</b>	<b>2,799.61</b>	<b>91.40</b>	<b>291.23</b>	<b>238.28</b>	<b>305.75</b>	<b>189.61</b>	<b>595.71</b>	<b>314.77</b>	<b>236.73</b>	<b>259.78</b>	<b>276.34</b>	-	-
<b>Domestic Financing</b>	<b>1,925.00</b>	<b>60.46%</b>	<b>1,163.90</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>	<b>157.09</b>	-	-
Tangible fixed assets and land	1,925.00	60.45%	1,163.66	14.98	151.67	70.52	120.00	67.14	68.43	185.22	140.46	188.14	157.09	-	-
External assistance (Project)	3,871.35	42.25%	1,635.71	76.42	139.56	167.74	185.75	122.47	527.28	129.54	96.05	71.64	119.26	-	-
<b>CURRENT DEF/SURPL.comt (I.I-II.1)</b>	<b>2,250.27</b>	<b>178.12%</b>	<b>4,008.24</b>	<b>277.08</b>	<b>476.88</b>	<b>1,017.42</b>	<b>684.28</b>	<b>545.59</b>	<b>292.26</b>	<b>320.51</b>	<b>309.73</b>	<b>96.52</b>	<b>(12.01)</b>	-	-
<b>OVERALL DEF/SURPL.comt (I-II)</b>	<b>(3,415.21)</b>	<b>-37.80%</b>	<b>1,290.83</b>	<b>185.67</b>	<b>194.59</b>	<b>788.55</b>	<b>378.53</b>	<b>361.78</b>	<b>(295.88)</b>	<b>38.49</b>	<b>73.39</b>	<b>(158.00)</b>	<b>(276.27)</b>	-	-
<b>3. Expenditure adjustments</b>	-		<b>(142.15)</b>	<b>(63.34)</b>	<b>(51.15)</b>	<b>(15.51)</b>	<b>(12.00)</b>	<b>(21.36)</b>	<b>33.83</b>	<b>(12.50)</b>	<b>(7.29)</b>	<b>15.45</b>	<b>(8.30)</b>	-	-
Civil administration			(142.15)	(63.34)	(51.15)	(15.51)	(12.00)	(21.36)	33.83	(12.50)	(7.29)	15.45	(8.30)	-	-
<b>CURRENT DEF/SURPL.cash(comt.+3)</b>	<b>2,250.27</b>	<b>171.81%</b>	<b>3,866.09</b>	<b>213.74</b>	<b>425.73</b>	<b>1,001.91</b>	<b>672.28</b>	<b>524.23</b>	<b>326.09</b>	<b>308.00</b>	<b>302.44</b>	<b>111.98</b>	<b>(20.31)</b>	-	-
<b>OVERALL DEF/SURPL.cash (com.+3)</b>	<b>(3,415.21)</b>	<b>-33.63%</b>	<b>1,148.68</b>	<b>122.34</b>	<b>143.43</b>	<b>773.04</b>	<b>366.53</b>	<b>340.42</b>	<b>(262.05)</b>	<b>25.99</b>	<b>66.10</b>	<b>(142.55)</b>	<b>(284.57)</b>	-	-
<b>III. FINANCING</b>	<b>3,415.21</b>	<b>-33.63%</b>	<b>(1,148.68)</b>	<b>(122.34)</b>	<b>(143.43)</b>	<b>(773.04)</b>	<b>(366.53)</b>	<b>(340.42)</b>	<b>262.05</b>	<b>(25.99)</b>	<b>(66.10)</b>	<b>142.55</b>	<b>284.57</b>	-	-
<b>I. FOREIGN FINANCING</b>	<b>3,565.21</b>	<b>35.10%</b>	<b>1,251.55</b>	<b>48.81</b>	<b>91.77</b>	<b>125.77</b>	<b>151.73</b>	<b>102.17</b>	<b>521.67</b>	<b>34.40</b>	<b>76.88</b>	<b>29.70</b>	<b>68.65</b>	-	-
<b>a. Budget support</b>	<b>203.00</b>	<b>0.00%</b>	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>b. Project aid</b>	<b>3,871.35</b>	<b>41.64%</b>	<b>1,612.09</b>	<b>102.96</b>	<b>121.40</b>	<b>163.30</b>	<b>172.10</b>	<b>148.29</b>	<b>533.02</b>	<b>98.08</b>	<b>97.42</b>	<b>83.90</b>	<b>91.61</b>	-	-
<b>Spent</b>	<b>3,871.35</b>	<b>42.25%</b>	<b>1,635.71</b>	<b>76.42</b>	<b>139.56</b>	<b>167.74</b>	<b>185.75</b>	<b>122.47</b>	<b>527.28</b>	<b>129.54</b>	<b>96.05</b>	<b>71.64</b>	<b>119.26</b>	-	-
-Grants	541.99	83.33%	451.66	45.17	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	83.33%	451.66	45.17	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>35.56%</b>	<b>1,184.05</b>	<b>31.26</b>	<b>94.39</b>	<b>122.58</b>	<b>140.58</b>	<b>77.31</b>	<b>482.12</b>	<b>84.38</b>	<b>50.88</b>	<b>26.47</b>	<b>74.09</b>	-	-
Foreign borrowing	3,329.36	35.56%	1,184.05	31.26	94.39	122.58	140.58	77.31	482.12	84.38	50.88	26.47	74.09	-	-
Foreign borrowings from multilateral agencies	3,329.36	11.14%	371.06	(12.50)	53.42	71.62	51.04	11.68	18.58	75.74	41.14	14.92	45.42	-	-

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

Billions of Riels	2016 C.B.L.	Implementation 10 months =83.3%	Jan-16	Feb-16	Mar-16	Apr-16	May-16	Jun-16	Jul-16	Aug-16	Sep-16	Oct-16	Nov-16	Dec-16
Foreign borrowings from bilateral agencies	-	813.00	43.76	40.98	50.95	89.54	65.62	463.54	8.64	9.75	11.55	28.67	-	
<b>Pending</b>		<b>(23.62)</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>	<b>(27.64)</b>	-	
<b>c. Amortization on external debts</b>	<b>(509.14)</b>	70.81%	<b>(360.54)</b>	<b>(54.15)</b>	<b>(29.63)</b>	<b>(37.53)</b>	<b>(20.37)</b>	<b>(46.12)</b>	<b>(11.35)</b>	<b>(63.68)</b>	<b>(20.54)</b>	<b>(54.19)</b>	<b>(22.96)</b>	-
<b>2. DOMESTIC FINANCING</b>	<b>(150.00)</b>	1354.37%	<b>(2,031.56)</b>	<b>(54.35)</b>	<b>(298.48)</b>	<b>(1,278.60)</b>	<b>(159.87)</b>	<b>(243.92)</b>	<b>(84.69)</b>	<b>26.59</b>	<b>(28.19)</b>	<b>39.12</b>	<b>50.82</b>	
<b>a. Net bank financing (monetary survey)</b>	<b>(197.00)</b>	848.87%	<b>(1,672.27)</b>	<b>137.52</b>	<b>(95.81)</b>	<b>(1,244.06)</b>	<b>(197.04)</b>	<b>(230.93)</b>	<b>(46.78)</b>	<b>46.66</b>	<b>(72.33)</b>	<b>105.06</b>	<b>(74.57)</b>	-
- Government's deposits	(197.00)	848.87%	(1,672.27)	137.52	(95.81)	(1,244.06)	(197.04)	(230.93)	(46.78)	46.66	(72.33)	105.06	(74.57)	
<b>d. Private sectors</b>	-		<b>(429.87)</b>	<b>(185.85)</b>	<b>(194.08)</b>	<b>(25.92)</b>	<b>8.94</b>	<b>(19.15)</b>	<b>(35.44)</b>	<b>(38.43)</b>	<b>47.55</b>	<b>(36.06)</b>	<b>48.59</b>	-
- Individual acct. & security deposits			(429.87)	(185.85)	(194.08)	(25.92)	8.94	(19.15)	(35.44)	(38.43)	47.55	(36.06)	48.59	
<b>e. \$Acc.-gap between NBC &amp;MEF</b>			<b>70.58</b>	<b>(6.02)</b>	<b>(8.60)</b>	<b>(8.62)</b>	<b>28.23</b>	<b>6.16</b>	<b>(2.47)</b>	<b>18.36</b>	<b>(3.41)</b>	<b>(29.87)</b>	<b>76.81</b>	
<b>3. OUTSTANDING OPERATIONS</b>			<b>(368.67)</b>	<b>(116.80)</b>	<b>63.27</b>	<b>379.79</b>	<b>(358.39)</b>	<b>(198.67)</b>	<b>(174.93)</b>	<b>(86.98)</b>	<b>(114.79)</b>	<b>73.73</b>	<b>165.09</b>	
Error		0.00	(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	4,050	-	-
Provincial revenue	<b>1,320.39</b>	85.86%	<b>1,133.69</b>	<b>45.47</b>	<b>166.29</b>	<b>71.17</b>	<b>119.31</b>	<b>67.45</b>	<b>43.38</b>	<b>137.05</b>	<b>162.43</b>	<b>151.90</b>	<b>169.26</b>	-
o.w. provincial tax revenue	643.02	82.65%	531.44	23.78	56.51	43.34	35.56	36.10	35.20	65.04	62.70	104.13	69.09	-
o.w. prov. non-tax revenue	361.86	8.93%	32.31	3.77	2.41	2.63	3.68	2.19	3.35	3.38	4.93	2.46	3.50	-
o.w. prov. Transfer from central	315.51	180.64%	569.94	17.92	107.37	25.21	80.07	29.16	4.82	68.63	94.80	45.30	96.67	-
Provincial expenditure	<b>1,118.20</b>	63.47%	<b>709.70</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>	<b>117.81</b>	<b>92.89</b>	-
o.w. wage and salary	191.35	105.06%	201.02	12.34	22.13	30.01	21.22	27.15	16.00	15.93	15.78	16.13	24.32	-
o.w. non-wage	727.38	55.11%	400.85	1.63	18.57	65.83	15.17	31.40	32.26	42.22	60.59	76.89	56.30	-
o.w. investment	<b>199.48</b>	54.06%	<b>107.83</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>	<b>24.79</b>	<b>12.27</b>	-
Provincial Balance			423.99	28.87	118.50	(38.17)	76.19	4.28	(10.99)	69.42	65.44	34.08	76.36	-
Contribution from casino and Lottery			164.37	10.42	7.40	9.08	8.01	12.94	8.60	10.09	12.93	76.38	8.52	-
10 Ministry Spending by Program	4,755.34	83.19%	3,956.06	246.11	246.03	242.74	292.35	466.44	459.64	464.16	387.56	586.64	564.39	-

ភ្នំពេញ ថ្ងៃទី ខែ ឆ្នាំ ២០១៦

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

**ប្រធាននាយកដ្ឋានស្ថិតិ**

**ប្រធានការិយាល័យ**  
**ស្ថិតិហិរញ្ញវត្ថុសាធារណៈ**

**ហង់ វិសុទ្ធ**

**နိုင်ငံ့စာရင်းစနစ်များ ၂၀၁၆/ CURRENT BUDGET EXPENDITURE BY MINISTRY 2016**

Million Riels	B.L 2016	Implementation 10 months =83.3%		Jan-16	Feb-16	Mar-16	Apr-16	May-16	Jun-16	Jul-16	Aug-16	Sep-16	Oct-16	Nov-16	Dec-16
<b>Total Current Expenditures</b>	<b>11,156,989</b>	<b>68.7%</b>	<b>7,665,555</b>	<b>581,257</b>	<b>568,242</b>	<b>593,875</b>	<b>630,807</b>	<b>810,249</b>	<b>873,145</b>	<b>826,125</b>	<b>797,801</b>	<b>1,025,208</b>	<b>958,847</b>		
<b>I. General Administration</b>	<b>1,699,707</b>	<b>124.0%</b>	<b>2,108,031</b>	<b>180,798</b>	<b>155,114</b>	<b>162,755</b>	<b>192,299</b>	<b>183,809</b>	<b>178,182</b>	<b>245,394</b>	<b>160,399</b>	<b>398,267</b>	<b>251,014</b>		
01. Royal Palace	77,259	79.4%	61,354	1,839	7,289	5,466	7,037	7,328	7,730	6,615	3,367	8,097	6,586		
02. National Assembly	140,620	100.4%	141,196	18,474	16,307	-	34,763	-	35,413			36,071	168		
03. Senate	58,941	99.6%	58,697	6,078	9,103	6,543	7,217	-	7,735	6,590		74	15,358		
04. Counstitutional Council	8,137	97.3%	7,915	1,534	-	760	2,272	20	-	1,563	250		1,515		
05.1 Council of Minister	304,610	90.6%	276,079	8,066	32,482	38,322	16,767	28,043	44,347	32,162	21,273	29,303	25,313		
05.4 CDC	14,607	30.5%	4,458.99	-	-	-	209	-	340	424	1,820	762	904		
07.2 Interior-Administration	102,527	67.9%	69,630	3,845	3,229	7,173	7,242	7,404	9,954	8,312	8,526	5,994	7,951		
08. Relations Assembly and Inspections	29,160	64.7%	18,854	670	775	1,711	1,838	1,294	3,800	1,977	2,278	2,977	1,534		
09. Foreign Affairs and Int'l Cooperation	91,825	71.6%	65,736	429	6,567	14,845	1,027	13,633	2,553	2,982	9,624	12,622	1,455		
10. Economy and Finance	502,175	247.3%	1,241,847	134,459	72,727	75,500	102,656	109,096	49,078	167,463	90,917	281,883	158,067		
14. Planning	53,210	67.2%	35,780	1,510	1,726	2,405	2,518	6,378	2,806	5,216	5,256	4,722	3,243		
28. Urbanization and Construction	121,900	45.4%	55,364	1,892	2,702	3,119	3,812	4,446	8,456	6,843	8,091	6,753	9,250		
30. National Election Committee	114,839	18.9%	21,728.60	-	-	2,093	758	706	915	775	1,401	2,657	12,423		
31. National Audit Authority	10,727	54.7%	5,870	395	395	419	589	450	786	413	1,252	601	569		
33.1 Anti-corruption Authority	30,806	71.7%	22,080	991	1,113	3,055	1,594	3,294	1,633	1,480	3,548	1,827	3,544		
34. Public Function	38,364	55.9%	21,442	616	700	1,343	2,000	1,717	2,636	2,578	2,796	3,924	3,132		
<b>II. Defense and Security</b>	<b>2,670,330</b>	<b>76.0%</b>	<b>2,028,556</b>	<b>239,564</b>	<b>176,713</b>	<b>159,221</b>	<b>196,743</b>	<b>182,103</b>	<b>190,444</b>	<b>199,543</b>	<b>240,499</b>	<b>221,143</b>	<b>222,584</b>		
06. National Defense	1,551,207	80.4%	1,247,881	94,581	116,377	100,715	130,345	109,654	116,711	128,783	161,733	142,979	146,004		
07.1 Interior - Public Security	1,024,884	71.4%	731,622	142,329	57,730	54,934	62,546	67,835	68,971	63,685	73,377	70,951	69,264		
26. Justice	94,239	52.1%	49,052	2,654	2,606	3,572	3,851	4,614	4,762	7,075	5,389	7,213	7,316		
<b>III. Social Administrative</b>	<b>4,291,441</b>	<b>67.6%</b>	<b>2,899,571</b>	<b>128,883</b>	<b>190,923</b>	<b>235,428</b>	<b>199,737</b>	<b>393,543</b>	<b>444,322</b>	<b>317,900</b>	<b>306,399</b>	<b>286,727</b>	<b>395,710</b>		
11. Information	61,946	65.0%	40,244	1,382	1,898	6,080	6,213	3,388	5,899	3,321	3,831	5,419	2,814		
12. Public Health	1,110,791	70.3%	781,279	14,974	18,754	32,329	43,502	142,237	154,198	51,857	60,561	42,615	220,252		
16. Education, Youth and Sport	2,029,897	66.2%	1,344,429	63,676	110,987	106,279	107,955	172,702	200,666	177,865	156,474	146,837	100,987		
18. Culture and Fine-Arts	70,919	52.4%	37,142	1,919	2,103	2,280	3,335	3,501	4,816	4,396	6,347	3,695	4,748		
19. Environment	47,331	64.1%	30,359	1,141	1,265	1,674	2,558	2,814	3,015	5,091	3,154	5,110	4,539		
21. Social Affair & Veteran	713,925	75.3%	537,598	41,034	49,713	78,854	26,268	58,193	62,064	56,913	58,867	60,676	45,015		
23. Public Worship and Religion	44,658	67.4%	30,119	915	1,356	1,743	2,503	2,892	3,752	5,602	5,787	3,153	2,416		
24. Woman Affairs	40,674	63.1%	25,657	733	899	2,194	1,850	2,882	3,575	3,483	3,702	4,111	2,227		
32. Labour and Vocational Training	171,300	42.5%	72,744	3,109	3,948	3,995	5,553	4,934	6,337	9,373	7,675	15,111	12,712		
<b>IV. Economy Administrative</b>	<b>1,154,557</b>	<b>52.4%</b>	<b>604,752</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>62,192</b>	<b>87,924</b>	<b>115,196</b>	<b>89,538</b>		
05.3 Civil Aviation Secretariate	50,679	45.4%	23,005	583	589	589	806	799	856	874	9,163	1,199	7,547		
13. Industry, Mines and Energy	33,897	41.0%	13,904	608	699	932	1,290	1,441	1,652	1,773	2,046	1,687	1,778		
15. Commerce	123,735	38.3%	47,437	1,319	3,533	8,399	2,911	3,010	3,921	4,205	6,067	8,291	5,781		
17. Agriculture, Forestry and Fishery	188,025	53.2%	100,120	4,820	5,467	6,646	7,042	8,400	12,328	13,217	15,071	13,850	13,279		
20. Rural Development	146,125	37.7%	55,099	1,303	1,573	2,876	6,939	4,299	7,384	11,989	5,652	5,985	7,100		
22. Posts and Telecommunications	55,834	43.7%	24,386	795	983	1,505	1,186	3,220	2,705	3,057	2,959	5,196	2,781		
25. Public Works and Transport	366,278	65.6%	240,314	19,291	26,743	7,166	9,733	13,574	13,616	16,725	35,024	63,587	34,855		
27. Tourism	57,683	60.4%	34,858	1,540	2,309	3,262	3,319	3,431	5,185	3,236	4,626	6,304	1,646		
29. Water Resources and Meteorology	93,417	46.9%	43,831	975	1,727	1,804	1,889	3,368	7,020	4,170	4,758	6,743	11,378		
35. Industry and Handicrafts	38,885	56.1%	21,799	779	964	1,407	2,027	2,203	3,168	2,946	2,558	2,354	3,393		
<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>			

ស្ថិតិហិរញ្ញវត្ថុរដ្ឋាភិបាលឆ្នាំ ២០១៦

Million Riels

Million Riels

ការងារហិរញ្ញវត្ថុរដ្ឋាភិបាល

(Government Financial Statistics)

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 Revenue</b>	<b>12,076,235</b>	<b>13,934,559</b>	<b>86.7%</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>1,139,323.8</b>	<b>1,163,579.6</b>	<b>979,163.5</b>	<b>0.0</b>	<b>0.0</b>
A11 Taxes	10,409,297	11,747,011	88.6%	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	1,002,134.5	787,924.4	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	492,914	582,989	84.5%	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	45,165.8	0.0	0.0
A14 Other revenue	1,174,024	1,604,559	73.2%	53,756.9	80,331.5	108,850.8	64,780.9	192,790.1	128,471.4	116,213.5	166,476.6	116,279.3	146,073.4	0.0	0.0
<b>A2 Expense</b>	<b>7,623,309</b>	<b>10,746,772</b>	<b>70.9%</b>	<b>581,256.6</b>	<b>568,241.7</b>	<b>593,875.4</b>	<b>620,354.6</b>	<b>810,248.7</b>	<b>867,684.0</b>	<b>825,148.0</b>	<b>786,572.4</b>	<b>1,021,889.9</b>	<b>948,037.6</b>	<b>0.0</b>	<b>0.0</b>
A21 Compensation of employees	3,807,515	4,935,254	77.1%	289,740.0	334,927.4	333,468.4	376,524.9	432,944.6	456,892.0	419,274.0	411,409.5	398,525.8	353,808.2	0.0	0.0
A22 Use of goods and services	1,388,401	2,747,120	50.5%	110,742.5	76,870.2	53,670.5	90,296.7	105,720.6	141,614.5	118,870.6	201,091.0	244,281.3	245,242.9	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	260,333	336,479	77.4%	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	7,779.3	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	768,372	989,364	77.7%	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	142,262.0	0.0	0.0
A27 Social benefits	874,431	1,151,396	75.9%	44,941.4	50,318.6	91,336.8	32,975.7	127,086.0	149,684.2	75,706.9	69,248.8	64,287.5	168,845.1	0.0	0.0
A28 Other expense	442,178	587,160	75.3%	4,618.2	13,203.4	26,952.7	23,893.4	108,313.9	58,255.0	41,981.6	33,230.3	101,629.1	30,100.1	0.0	0.0
<b>GOB Gross operating balance (1-2+23+NOBz)</b>	<b>4,452,926</b>	<b>3,187,787</b>	<b>139.7%</b>	<b>322,243.0</b>	<b>522,047.0</b>	<b>1,059,780.8</b>	<b>729,441.9</b>	<b>590,751.5</b>	<b>337,421.7</b>	<b>365,673.5</b>	<b>352,751.4</b>	<b>141,689.7</b>	<b>31,125.9</b>	<b>0.0</b>	<b>0.0</b>
<b>NOB Net operating balance (1-2+NOBz) <sup>cl</sup></b>	<b>4,452,926</b>	<b>3,187,787</b>	<b>139.7%</b>	<b>322,243.0</b>	<b>522,047.0</b>	<b>1,059,780.8</b>	<b>729,441.9</b>	<b>590,751.5</b>	<b>337,421.7</b>	<b>365,673.5</b>	<b>352,751.4</b>	<b>141,689.7</b>	<b>31,125.9</b>	<b>0.0</b>	<b>0.0</b>
<b>TRANSACTIONS IN NONFINANCIAL ASSETS:</b>															
<b>A31 Net Acquisition of Nonfinancial Assets</b>	<b>2,799,372</b>	<b>91,404</b>	<b>3062.6%</b>	<b>91,404.0</b>	<b>291,234.0</b>	<b>238,260.5</b>	<b>305,750.0</b>	<b>189,610.0</b>	<b>595,713.3</b>	<b>314,765.2</b>	<b>236,512.6</b>	<b>259,778.4</b>	<b>276,343.9</b>	<b>0.0</b>	<b>0.0</b>
A311 Fixed assets	2,698,603	91,404	2952.4%	91,404.0	284,771.6	238,260.5	299,380.9	186,201.3	591,083.5	266,571.7	236,016.4	239,948.9	264,964.3	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	100,769	-		0.0	6,462.4	0.0	6,369.1	3,408.8	4,629.8	48,193.4	496.3	19,829.5	11,379.6	0.0	0.0
<b>NLB Net lending / borrowing (1-2+NOBz-31)</b>	<b>1,653,555</b>	<b>3,096,383</b>	<b>53.4%</b>	<b>230,839.0</b>	<b>230,813.0</b>	<b>821,520.3</b>	<b>423,691.8</b>	<b>401,141.5</b>	<b>-258,291.6</b>	<b>50,908.3</b>	<b>116,238.8</b>	<b>-118,088.7</b>	<b>-245,217.9</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>1,888,636</b>	<b>(14,704)</b>	<b>-12844.6%</b>	<b>-14,703.8</b>	<b>32,192.3</b>	<b>863,512.6</b>	<b>527,198.1</b>	<b>417,633.6</b>	<b>216,603.5</b>	<b>-10,794.5</b>	<b>190,576.7</b>	<b>-154,162.7</b>	<b>-179,419.7</b>	<b>0.0</b>	<b>0.0</b>
A321 Domestic	1,888,636	(14,704)	-12844.6%	-14,703.8	32,192.3	863,512.6	527,198.1	417,633.6	216,603.5	-10,794.5	190,576.7	-154,162.7	-179,419.7	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 Net incurrence of liabilities</b>	<b>415,681</b>	<b>(191,389)</b>	<b>-217.2%</b>	<b>-191,388.6</b>	<b>-168,992.3</b>	<b>76,705.8</b>	<b>123,877.0</b>	<b>62,614.4</b>	<b>474,895.0</b>	<b>-61,702.8</b>	<b>71,973.3</b>	<b>-36,073.9</b>	<b>63,773.2</b>	<b>0.0</b>	<b>0.0</b>
A331 Domestic	(572,020)	(249,188)	229.6%	-249,187.5	-245,228.8	-41,428.0	-3,058.3	-40,513.2	-1,612.0	-50,932.2	40,261.1	-20,610.5	40,289.4	0.0	0.0
A332 Foreign	987,701	57,799	1708.9%	57,799.0	76,236.5	118,133.8	126,935.3	103,127.6	476,507.0	-10,770.6	31,712.2	-15,463.4	23,483.8	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 November 11, 2016
2. Data on Expenditure at National Level and Sub-national level was received November 2, 2016
3. Data on Central Balance was received on November 11, 2016
4. Data on Provincial Balance was received on November 25, 2016
5. Data on Loan of ADB World Bank and Bilateral loan was retrieved on November 16 and Grant of ADB was received on November 17 and World Bank on November 10, 2016
6. Financial Operation Data (Credit Bank) was received on November 4, 2016

TOFE report will be updated in the next released report.

