

Government Finance Statistics

May 2020

(Preliminary data)

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Budgetary Central Government
2.1 Statement of Government Operations

Millions of Riels, Fiscal year ends December 31

		BL2020	2020	Act2020/ BL 2020	2020M1	2020M2	2020M3	2020M4	2020M5	2020M6	2020M7	2020M8	2020M9	2020M10	2020M11	2020M12
	Accounting method:	Non Cash	Non Cash	Non Cash	Non Cash	Non Cash	Non Cash	Non Cash	Non Cash	Non Cash	Non Cash	Non Cash	Non Cash	Non Cash	Non Cash	Non Cash
1	Revenue	24,869,592.0	9,944,425.4	39.99%	1,762,286.1	1,945,557.7	2,034,911.6	2,685,849.7	1,515,820.4	...	...	...	...	...	...	...
11	Taxes	20,793,145.0	8,474,861.7	40.76%	1,474,044.1	1,437,951.4	1,727,606.8	2,493,912.0	1,341,347.4	...	...	...	...	...	...	...
13	Grants	1,250,277.0	408,631.5	32.68%	79,856.4	79,856.4	79,856.4	89,205.9	79,856.4	...	...	...	...	...	...	...
14	Other revenue	2,826,170.0	1,060,932.3	37.54%	208,385.5	427,749.8	227,448.4	102,731.9	94,616.6	...	...	...	...	...	...	...
2	Expense	16,714,297.8	6,400,642.6	38.29%	742,092.1	1,633,926.8	1,513,706.6	1,472,531.1	1,038,385.8	...	...	...	...	...	...	...
21	Compensation of employees	8,337,283.9	3,195,484.8	38.33%	558,070.7	650,792.2	811,915.8	552,589.4	622,116.7	...	...	...	...	...	...	...
22	Use of goods and services	3,390,043.3	681,217.2	20.09%	10,864.3	123,576.7	128,877.4	247,440.8	170,458.0	...	...	...	...	...	...	...
24	Interest	542,077.0	164,351.5	30.32%	6,526.8	101,803.7	37,188.0	12,582.6	6,250.4	...	...	...	...	...	...	...
25	Subsidies	11,000.0	205,000.0	1863.64%	0.0	0.0	0.0	205,000.0	0.0	...	...	...	...	...	...	...
26	Grants	1,602,082.7	952,807.9	59.47%	62,318.5	445,757.9	296,412.7	113,284.1	35,034.7	...	...	...	...	...	...	...
27	Social benefits	1,811,692.4	777,275.4	42.90%	90,417.4	139,752.0	126,157.9	274,909.7	146,038.4	...	...	...	...	...	...	...
28	Other expense	1,020,118.5	424,505.8	41.61%	13,894.5	172,244.4	113,154.8	66,724.5	58,487.7	...	...	...	...	...	...	...
GOB	Gross operating balance (1-2+23+NOBz)	8,155,294.2	3,543,782.8	43.45%	1,020,193.9	311,630.8	521,205.0	1,213,318.6	477,434.6	...	...	...	...	...	...	...
NOB	Net operating balance (1-2+NOBz)^{cf}	8,155,294.2	3,543,782.8	43.45%	1,020,193.9	311,630.8	521,205.0	1,213,318.6	477,434.6	...	...	...	...	...	...	...
31	Net Acquisition of Nonfinancial Assets	11,987,442.2	2,266,221.5	18.90%	372,891.8	384,829.3	633,500.3	547,876.8	327,123.3	...	...	...	...	...	...	...
311	Fixed assets	11,987,442.2	2,266,221.5	18.90%	372,891.8	384,829.3	633,500.3	547,876.8	327,123.3	...	...	...	...	...	...	...
314	Nonproduced assets	0.0	...	...	0.0	0.0	0.0	0.0	0.0	...	...	...	...	...	...	...
2M	Expenditure (2+31)	28,701,740.0	8,666,864.1	30.20%	1,114,983.9	2,018,756.1	2,147,207.0	2,020,408.0	1,365,509.1	...	...	...	...	...	...	...
NLB	Net lending (+) / Net borrowing (-) (1-2-31) or (1-2M)	-3,832,148.0	1,277,561.3	...	647,302.2	-73,198.5	-112,295.4	665,441.7	150,311.3	...	...	...	...	...	...	...
32	Net acquisition of financial assets	244,843.0	1,812,804.2	740.39%	770,161.7	-138,272.3	-41,809.7	967,242.8	255,481.7	...	...	...	...	...	...	...
321	Domestic	244,843.0	1,812,804.2	740.39%	770,161.7	-138,272.3	-41,809.7	967,242.8	255,481.7	...	...	...	...	...	...	...
33	Net incurrence of liabilities	4,076,991.0	536,991.7	13.17%	122,859.5	-63,447.8	70,485.7	301,923.9	105,170.4	...	...	...	...	...	...	...
332	Foreign	4,076,991.0	536,991.7	13.17%	122,859.5	-63,447.8	70,485.7	301,923.9	105,170.4	...	...	...	...	...	...	...

Budgetary Central Government

2.2. Table of Revenue

Millions of Riels, Fiscal year ends December 31

		BL2020	2020	Act2020/ BL 2020	2020M1	2020M2	2020M3	2020M4	2020M5	2020M6	2020M7	2020M8	2020M9	2020M10	2020M11	2020M12
	Accounting method:	Non Cash	Non Cash	Non Cash	Non Cash	Non Cash	Non Cash	Non Cash	Non Cash	Non Cash	Non Cash	Non Cash	Non Cash	Non Cash	Non Cash	Non Cash
1	REVENUE	24,869,592.0	9,944,425.4	39.99%	1,762,286.1	1,945,557.7	2,034,911.6	2,685,849.7	1,515,820.4	...	...	...	...	...	...	...
11	Taxes	20,793,145.0	8,474,861.7	40.76%	1,474,044.1	1,437,951.4	1,727,606.8	2,493,912.0	1,341,347.4	...	...	...	...	...	...	...
111	Taxes on income, profits, and capital gains	5,080,000.0	3,010,319.7	59.26%	259,121.3	203,490.1	447,385.4	1,634,106.6	466,216.2	...	...	...	...	...	...	...
1111	Payable by individuals	1,080,000.0	407,609.5	37.74%	76,836.6	62,773.7	116,041.2	90,394.2	61,563.9	...	...	...	...	...	...	...
1112	Payable by corporations and other enterprises	4,000,000.0	2,602,710.2	65.07%	182,284.7	140,716.5	331,344.3	1,543,712.4	404,652.3	...	...	...	...	...	...	...
114	Taxes on goods and services	12,956,745.0	4,558,712.3	35.18%	1,005,128.2	1,045,911.5	1,062,238.1	721,644.9	723,789.5	...	...	...	...	...	...	...
1141	General taxes on goods and services	7,222,800.0	2,528,049.7	35.00%	506,478.9	579,969.2	623,733.1	421,529.9	396,338.6	...	...	...	...	...	...	...
11411	Value-added taxes	7,222,800.0	2,528,013.3	35.00%	506,476.8	579,969.2	623,698.8	421,529.9	396,338.6	...	...	...	...	...	...	...
11413	Turnover & other general taxes on G & S	0.0	36.3	...	2.0	0.0	34.3	0.0	0.0	...	...	...	...	...	...	...
1142	Excises	5,733,945.0	2,030,662.7	35.41%	498,649.3	465,942.4	438,505.0	300,115.0	327,450.9	...	...	...	...	...	...	...
115	Taxes on international trade and transactions	2,756,400.0	905,829.7	32.86%	209,794.6	188,549.8	217,983.3	138,160.4	151,341.6	...	...	...	...	...	...	...
1151	Customs and other import duties	2,707,300.0	898,475.2	33.19%	207,516.1	186,264.4	216,153.9	137,780.9	150,759.9	...	...	...	...	...	...	...
1152	Taxes on exports	49,100.0	7,354.4	14.98%	2,278.5	2,285.3	1,829.4	379.4	581.7	...	...	...	...	...	...	...
116	Other taxes	0.0	...	...	0.0	0.0	0.0	0.0	0.0	...	...	...	...	...	...	...
13	Grants	1,250,277.0	408,631.5	32.68%	79,856.4	79,856.4	79,856.4	89,205.9	79,856.4	...	...	...	...	...	...	...
131	From foreign governments	579,483.0	129,134.0	22.28%	23,956.9	23,956.9	23,956.9	33,306.4	23,956.9	...	...	...	...	...	...	...
1311	Current	130,000.0	...	...	0.0	0.0	0.0	0.0	0.0	...	...	...	...	...	...	...
1312	Capital	449,483.0	129,134.0	28.73%	23,956.9	23,956.9	23,956.9	33,306.4	23,956.9	...	...	...	...	...	...	...
132	From international organizations	670,794.0	279,497.5	41.67%	55,899.5	55,899.5	55,899.5	55,899.5	55,899.5	...	...	...	...	...	...	...
1322	Capital	670,794.0	279,497.5	41.67%	55,899.5	55,899.5	55,899.5	55,899.5	55,899.5	...	...	...	...	...	...	...
133	From other general government units	0.0	...	...	0.0	0.0	0.0	0.0	0.0	...	...	...	...	...	...	...
1331	Current	0.0	...	...	0.0	0.0	0.0	0.0	0.0	...	...	...	...	...	...	...
14	Other revenue	2,826,170.0	1,060,932.3	37.54%	208,385.5	427,749.8	227,448.4	102,731.9	94,616.6	...	...	...	...	...	...	...
141	Property income	384,669.0	368,598.3	95.82%	19,842.0	284,003.7	21,484.8	24,793.8	18,474.0	...	...	...	...	...	...	...
1411	Interest	146,926.0	40,239.8	27.39%	0.0	11,512.2	13,896.4	13,627.5	1,203.7	...	...	...	...	...	...	...
14112	From residents other than general government	146,926.0	40,239.8	27.39%	0.0	11,512.2	13,896.4	13,627.5	1,203.7	...	...	...	...	...	...	...
1412	Dividends	19,650.0	270,310.5	1375.63%	6,884.8	263,105.7	0.0	320.0	0.0	...	...	...	...	...	...	...

Budgetary Central Government

2.2. Table of Revenue

Millions of Riels, Fiscal year ends December 31

		BL2020	2020	Act2020/ BL 2020	2020M1	2020M2	2020M3	2020M4	2020M5	2020M6	2020M7	2020M8	2020M9	2020M10	2020M11	2020M12
	Accounting method:	Non Cash	Non Cash	Non Cash	Non Cash	Non Cash	Non Cash	Non Cash	Non Cash	Non Cash	Non Cash	Non Cash	Non Cash	Non Cash	Non Cash	Non Cash
1413	Withdrawals from income of quasi-corporations	0.0	18.8	...	0.0	0.0	0.0	18.8	0.0	...	...	...	...	...	...	...
1415	Rent	218,093.0	58,029.2	26.61%	12,957.2	9,385.9	7,588.3	10,827.5	17,270.3	...	...	...	...	...	...	...
142	Sales of goods and services	2,258,055.2	617,995.8	27.37%	179,521.8	132,194.8	182,817.9	61,839.6	61,621.8	...	...	...	...	...	...	...
1421	Sales of market establishments	574,330.3	252,891.5	44.03%	87,352.2	22,602.5	87,284.0	23,883.7	31,769.1	...	...	...	...	...	...	...
1422	Administrative fees	1,139,210.7	283,169.3	24.86%	50,415.2	81,045.6	84,489.5	37,644.4	29,574.7	...	...	...	...	...	...	...
1423	Incidental sales by nonmarket establishments	544,514.2	81,934.9	15.05%	41,754.4	28,546.7	11,044.3	311.5	278.1	...	...	...	...	...	...	...
143	Fines, penalties, and forfeits	181,445.8	73,859.9	40.71%	8,895.2	11,478.9	23,047.8	16,003.8	14,434.2	...	...	...	...	...	...	...
144	Transfers not elsewhere classified	2,000.0	478.2	23.91%	126.5	72.4	98.0	94.8	86.6	...	...	...	...	...	...	...
1441	Current	2,000.0	478.2	23.91%	126.5	72.4	98.0	94.8	86.6	...	...	...	...	...	...	...
14412	Other	2,000.0	478.2	23.91%	126.5	72.4	98.0	94.8	86.6	...	...	...	...	...	...	...

Budgetary Central Government
2.3. Table of Expense

Millions of Riels, Fiscal year ends December 31

		BL2020	2020	Act2020/ BL 2020	2020M1	2020M2	2020M3	2020M4	2020M5	2020M6	2020M7	2020M8	2020M9	2020M10	2020M11	2020M12
	Accounting method:	Non Cash	Non Cash	Non Cash	Non Cash	Non Cash	Non Cash	Non Cash	Non Cash	Non Cash	Non Cash	Non Cash	Non Cash	Non Cash	Non Cash	Non Cash
2	EXPENSE	16,714,297.8	6,400,642.6	38.29%	742,092.1	1,633,926.8	1,513,706.6	1,472,531.1	1,038,385.8	...	...	...	...	...	...	...
21	Compensation of employees	8,337,283.9	3,195,484.8	38.33%	558,070.7	650,792.2	811,915.8	552,589.4	622,116.7	...	...	...	...	...	...	...
211	Wages and salaries	8,337,283.9	3,195,484.8	38.33%	558,070.7	650,792.2	811,915.8	552,589.4	622,116.7	...	...	...	...	...	...	...
22	Use of goods and services	3,390,043.3	681,217.2	20.09%	10,864.3	123,576.7	128,877.4	247,440.8	170,458.0	...	...	...	...	...	...	...
24	Interest	542,077.0	164,351.5	30.32%	6,526.8	101,803.7	37,188.0	12,582.6	6,250.4	...	...	...	...	...	...	...
241	To nonresidents	542,077.0	164,228.4	30.30%	6,526.8	101,680.5	37,188.0	12,582.6	6,250.4	...	...	...	...	...	...	...
242	To residents other than general government	0.0	123.1	...	0.0	123.1	0.0	0.0	0.0	...	...	...	...	...	...	...
25	Subsidies	11,000.0	205,000.0	1863.64%	0.0	0.0	0.0	205,000.0	0.0	...	...	...	...	...	...	...
251	To public corporations	11,000.0	205,000.0	1863.64%	0.0	0.0	0.0	205,000.0	0.0	...	...	...	...	...	...	...
26	Grants	1,602,082.7	952,807.9	59.47%	62,318.5	445,757.9	296,412.7	113,284.1	35,034.7	...	...	...	...	...	...	...
262	To international organizations	169,116.0	29,801.6	17.62%	0.0	4,867.8	9,210.1	13,795.7	1,927.9	...	...	...	...	...	...	...
2621	Current	169,116.0	29,801.6	17.62%	0.0	4,867.8	9,210.1	13,795.7	1,927.9	...	...	...	...	...	...	...
263	To other general government units	1,432,966.7	923,006.3	64.41%	62,318.5	440,890.1	287,202.6	99,488.3	33,106.7	...	...	...	...	...	...	...
2631	Current	1,432,966.7	923,006.3	64.41%	62,318.5	440,890.1	287,202.6	99,488.3	33,106.7	...	...	...	...	...	...	...
27	Social benefits	1,811,692.4	777,275.4	42.90%	90,417.4	139,752.0	126,157.9	274,909.7	146,038.4	...	...	...	...	...	...	...
271	Social security benefits	1,004,361.0	436,632.6	43.47%	75,402.8	79,582.0	88,298.1	101,857.9	91,491.8	...	...	...	...	...	...	...
272	Social assistance benefits	521,724.8	250,577.8	48.03%	397.4	49,336.8	17,225.9	145,714.2	37,903.5	...	...	...	...	...	...	...
273	Employer social benefits	285,606.6	90,065.0	31.53%	14,617.2	10,833.2	20,633.9	27,337.6	16,643.2	...	...	...	...	...	...	...
28	Other expense	1,020,118.5	424,505.8	41.61%	13,894.5	172,244.4	113,154.8	66,724.5	58,487.7	...	...	...	...	...	...	...
282	Transfers not elsewhere classified	1,017,595.3	424,099.5	41.68%	13,894.5	172,064.2	113,154.8	66,557.5	58,428.5	...	...	...	...	...	...	...
2821	Current	1,017,595.3	424,099.5	41.68%	13,894.5	172,064.2	113,154.8	66,557.5	58,428.5	...	...	...	...	...	...	...
283	Premiums, fees, and claims related to nonlife insurance a	2,523.2	406.3	16.10%	0.0	180.2	0.0	167.0	59.2	...	...	...	...	...	...	...
2831	Premiums, fees, and current claims	2,523.2	406.3	16.10%	0.0	180.2	0.0	167.0	59.2	...	...	...	...	...	...	...
28311	Premiums	2,523.2	406.3	16.10%	0.0	180.2	0.0	167.0	59.2	...	...	...	...	...	...	...

Budgetary Central Government
2.4. Table of Transactions in Assets and Liabilities

Millions of Riels, Fiscal year ends December 31

		BL2020	2020	Act2020/ BL 2020	2020M1	2020M2	2020M3	2020M4	2020M5	2020M6	2020M7	2020M8	2020M9	2020M10	2020M11	2020M12
	Accounting method:	Non Cash	Non Cash	Non Cash	Non Cash	Non Cash	Non Cash	Non Cash	Non Cash	Non Cash	Non Cash	Non Cash	Non Cash	Non Cash	Non Cash	Non Cash
3	CHANGE IN NET WORTH: TRANSACTIONS ^{cf}	8,155,294.2	3,542,034.0	43.43%	1,020,193.9	310,004.8	521,205.0	1,213,195.7	477,434.6	...	...	...	...	...	...	...
31	Net acquisition of nonfinancial assets ^{df}	11,987,442.2	2,266,221.5	18.90%	372,891.8	384,829.3	633,500.3	547,876.8	327,123.3	...	...	...	...	...	...	...
311	Fixed assets	11,987,442.2	2,266,221.5	18.90%	372,891.8	384,829.3	633,500.3	547,876.8	327,123.3	...	...	...	...	...	...	...
311A	Acquisitions: fixed assets	11,987,451.2	2,267,970.3	18.92%	372,891.8	386,455.3	633,500.3	547,999.7	327,123.3	...	...	...	...	...	...	...
311B	Disposals: fixed assets	9.0	1,748.9	19431.7%	0.0	1,626.0	0.0	122.9	0.0	...	...	...	...	...	...	...
3111	Buildings and structures	11,653,746.0	2,083,519.3	17.88%	249,680.0	374,675.3	602,132.5	539,785.0	317,246.6	...	...	...	...	...	...	...
3111A	<i>Acquisitions: buildings and structures</i>	11,653,749.0	2,085,268.1	17.89%	249,680.0	376,301.3	602,132.5	539,907.8	317,246.6	...	...	...	...	...	...	...
3111B	<i>Disposals: buildings and structures</i>	3.0	1,748.9	58295.0%	0.0	1,626.0	0.0	122.9	0.0	...	...	...	...	...	...	...
3112	Machinery and equipment	333,702.2	182,702.2	54.75%	123,211.8	10,154.0	31,367.8	8,091.9	9,876.7	...	...	...	...	...	...	...
3112A	<i>Acquisitions: machinery and equipment</i>	333,702.2	182,702.2	54.75%	123,211.8	10,154.0	31,367.8	8,091.9	9,876.7	...	...	...	...	...	...	...
3113	Other fixed assets	-6.0	...	...	0.0	0.0	0.0	0.0	0.0	...	...	...	...	...	...	...
3113B	<i>Disposals: other fixed assets</i>	6.0	...	...	0.0	0.0	0.0	0.0	0.0	...	...	...	...	...	...	...
32	Net acquisition of financial assets [321+322+323]	244,843.0	1,812,804.2	740.39%	770,161.7	-138,272.3	-41,809.7	967,242.8	255,481.7	...	...	...	...	...	...	...
3204	Loans [3214+3224]	73,159.0	-66,552.0	-90.97%	0.0	-3,360.8	-16,833.5	-43,668.6	-2,689.1	...	...	...	...	...	...	...
321	Domestic	244,843.0	1,812,804.2	740.39%	770,161.7	-138,272.3	-41,809.7	967,242.8	255,481.7	...	...	...	...	...	...	...
3214	Loans	73,159.0	-66,552.0	-90.97%	0.0	-3,360.8	-16,833.5	-43,668.6	-2,689.1	...	...	...	...	...	...	...
33	Net incurrence of liabilities [331+332]	4,076,991.0	536,991.7	13.17%	122,859.5	-63,447.8	70,485.7	301,923.9	105,170.4	...	...	...	...	...	...	...
3304	Loans [3314+3324]	4,076,991.0	536,991.7	13.17%	122,859.5	-63,447.8	70,485.7	301,923.9	105,170.4	...	...	...	...	...	...	...
332	Foreign	4,076,991.0	536,991.7	13.17%	122,859.5	-63,447.8	70,485.7	301,923.9	105,170.4	...	...	...	...	...	...	...
3324	Loans	4,076,991.0	536,991.7	13.17%	122,859.5	-63,447.8	70,485.7	301,923.9	105,170.4	...	...	...	...	...	...	...

Budgetary Central Government
2.5. TOFE to GFS Derivation Table

TOFE to GFS Derivation Table	BL2020	2020	Act2020/ BL2020	2020M1	2020M2	2020M3	2020M4	2020M5	2020M6	2020M7	2020M8	2020M9	2020M10	2020M11	2020M12
TOFE Domestic Revenue	24,092,665	9,653,616	40.07%	1,685,860	1,883,088	1,975,213	2,656,313	1,453,141	-	-	-	-	-	-	-
<i>Plus:</i>		408,632	-	79,856	79,856	79,856	89,206	79,856	-	-	-	-	-	-	-
Grants-budget support	162,000	9,349		-	-	-	9,349	-	-	-	-	-	-	-	-
Grants	958,277	399,282		79,856	79,856	79,856	79,856	79,856	-	-	-	-	-	-	-
<i>Less:</i>		117,822	-	3,431	17,387	20,158	59,670	17,177	-	-	-	-	-	-	-
Tax Refund	150,000	47,758		2,956	12,029	3,013	15,655	14,105	-	-	-	-	-	-	-
Revenue from privatization of public enterprises	-	1,749		-	1,626	-	123	-	-	-	-	-	-	-	-
Other financial revenues	-	1,763		474	371	312	223	383	-	-	-	-	-	-	-
Proceeds from sales of buildings	3	-		-	-	-	-	-	-	-	-	-	-	-	-
Lending (Revenue's)	193,341	66,552		-	3,361	16,833	43,669	2,689	-	-	-	-	-	-	-
GFS Revenue	24,869,592	9,944,425	39.99%	1,762,286	1,945,558	2,034,912	2,685,850	1,515,820	...	...	...	...	...	...	...
TOFE Budget Expenditure	29,989,933	8,718,134	29.07%	1,118,415	2,032,782	2,150,531	2,036,409	1,379,997	-	-	-	-	-	-	-
<i>Plus:</i>		(3,512)	-	(474)	(1,997)	(312)	(346)	(383)	-	-	-	-	-	-	-
Other financial revenues	-	(1,763)		(474)	(371)	(312)	(223)	(383)	-	-	-	-	-	-	-
Revenue from privatization of public enterprises	-	(1,749)		-	(1,626)	-	(123)	-	-	-	-	-	-	-	-
<i>Less:</i>		47,758	-	2,956	12,029	3,013	15,655	14,105	-	-	-	-	-	-	-
Refunds and restitutions	150,000	47,758		2,956	12,029	3,013	15,655	14,105	-	-	-	-	-	-	-
GFS Expenditure	28,701,740	8,666,864	30.20%	1,114,984	2,018,756	2,147,207	2,020,408	1,365,509	...	...	...	...	...	...	...
TOFE OVERALL DEF/SURPL.comt (I-II)	(5,897,268)	935,482	...	567,446	(149,694)	(175,318)	619,905	73,144	-	-	-	-	-	-	-
<i>Plus:</i>		408,632	-	79,856	79,856	79,856	89,206	79,856	-	-	-	-	-	-	-
Grants-budget support	162,000	9,349		-	-	-	9,349	-	-	-	-	-	-	-	-
Grants	958,277	399,282		79,856	79,856	79,856	79,856	79,856	-	-	-	-	-	-	-
<i>Less:</i>		66,552	-	-	3,361	16,833	43,669	2,689	-	-	-	-	-	-	-
2. CAPITAL REVENUE	193,341	66,552		-	3,361	16,833	43,669	2,689	-	-	-	-	-	-	-
GFS Net Lending/Net Borrowing	(3,832,148)	1,277,561	...	647,302	(73,198)	(112,295)	665,442	150,311	...	...	...	...	...	...	...
TOFE Foreign Financing	5,197,268	945,623	18.19%	202,716	16,409	150,342	391,130	185,027	-	-	-	-	-	-	-
<i>Less:</i>	1,120,277	408,632	-	79,856	79,856	79,856	89,206	79,856	-	-	-	-	-	-	-
Grants-budget support	162,000	9,349		-	-	-	9,349	-	-	-	-	-	-	-	-
Grants	958,277	399,282		79,856	79,856	79,856	79,856	79,856	-	-	-	-	-	-	-
GFS Net incurrence of liabilities	4,076,991	536,992	13.17%	122,859	(63,448)	70,486	301,924	105,170	...	...	...	...	...	...	...

Budgetary Central Government

3.CHARTS

Chart 1: Key Indicators of Government Operation

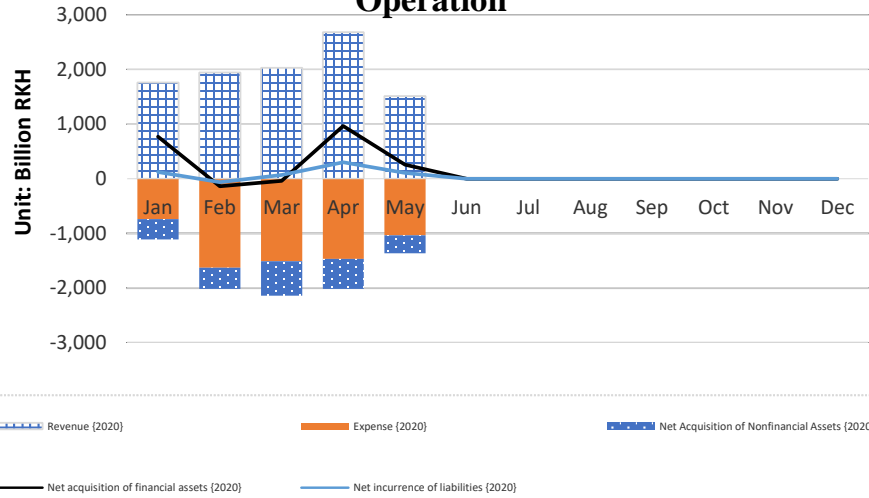


Chart 2: Revenue (Tax, Grants, and Other Revenue)

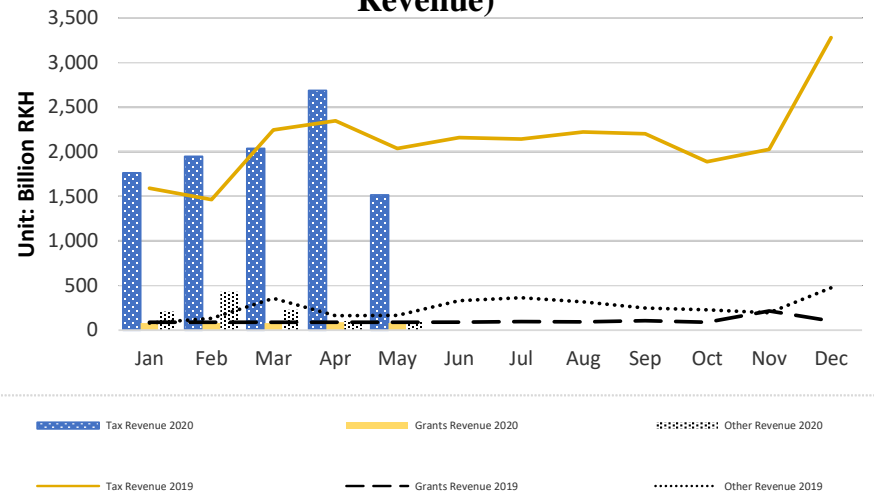


Chart 3: Tax Revenue

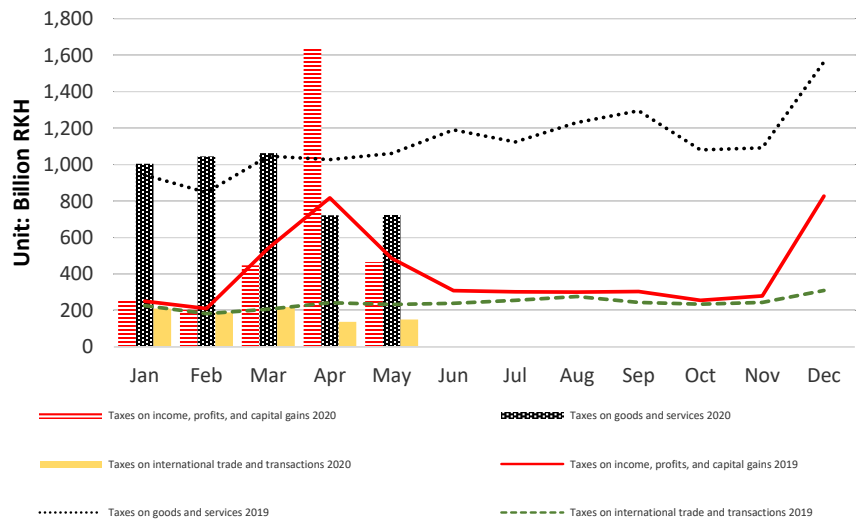
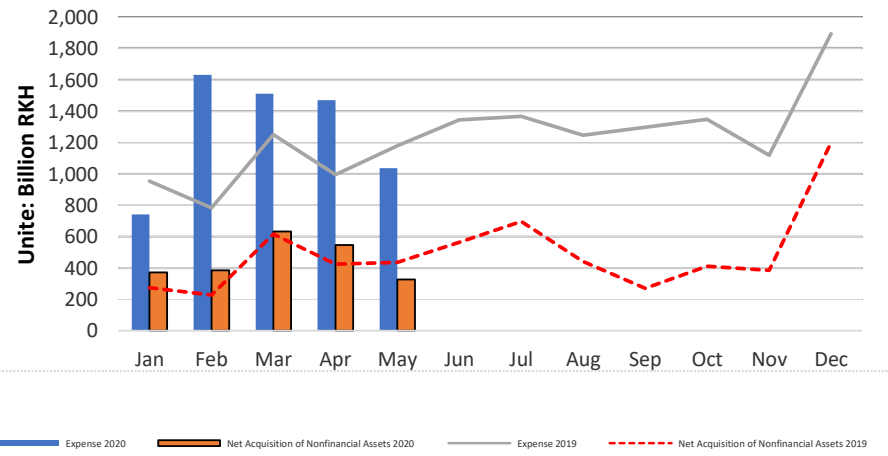


Chart 4: Total Expenditure



**Budgetary Central Government
3.CHARTS**

Chart 5: Expenses

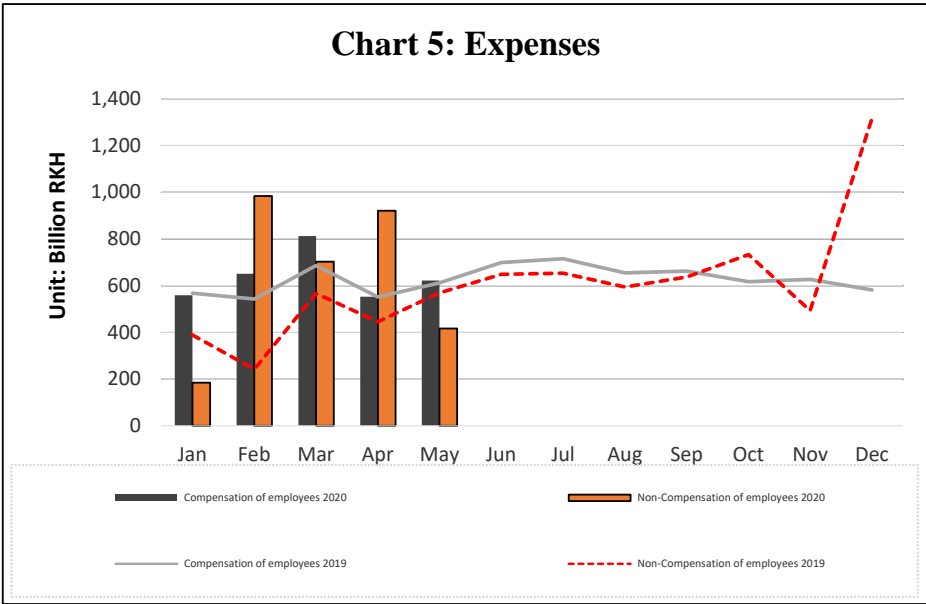


Chart 6: Transaction in Asset and Liability

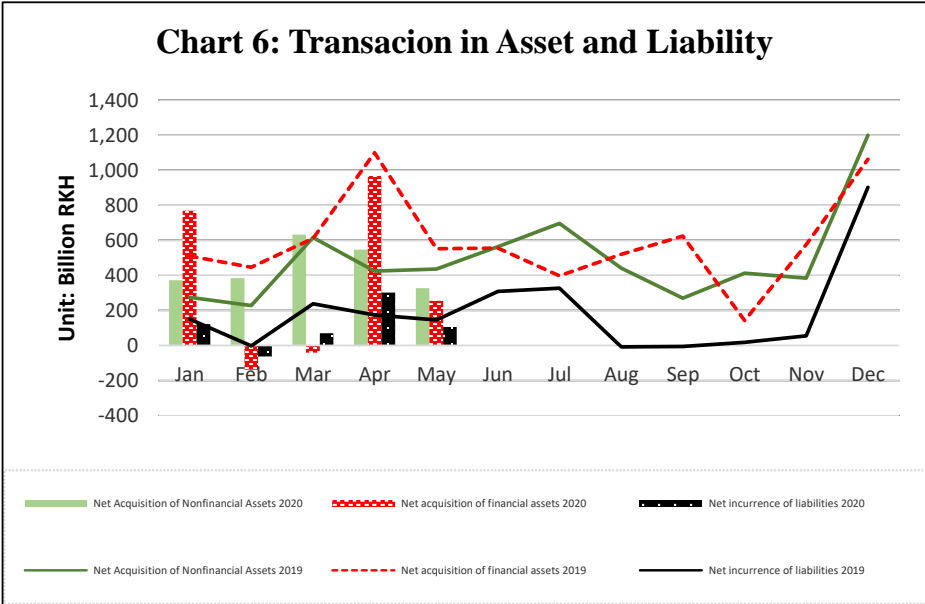


Chart 7: Financial Assets

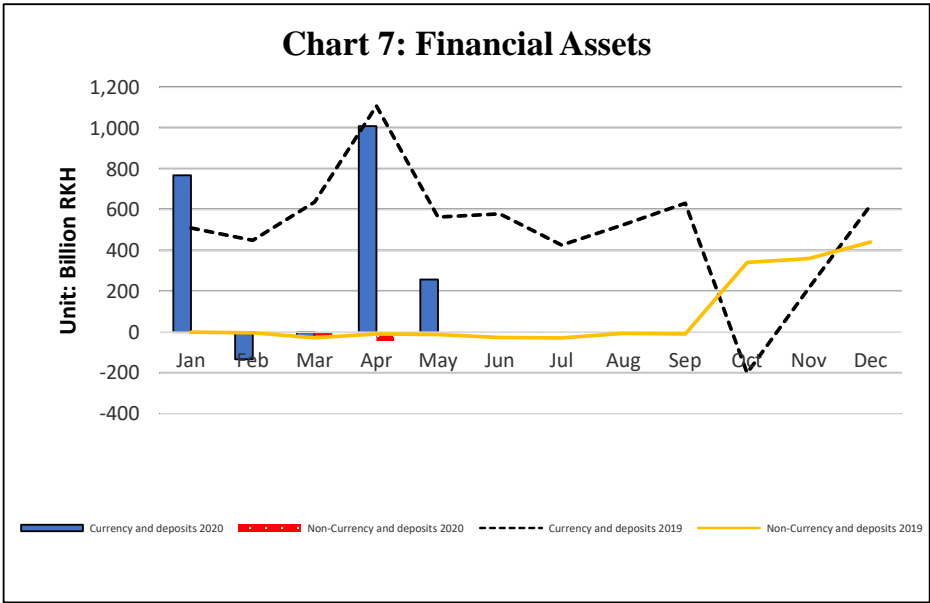
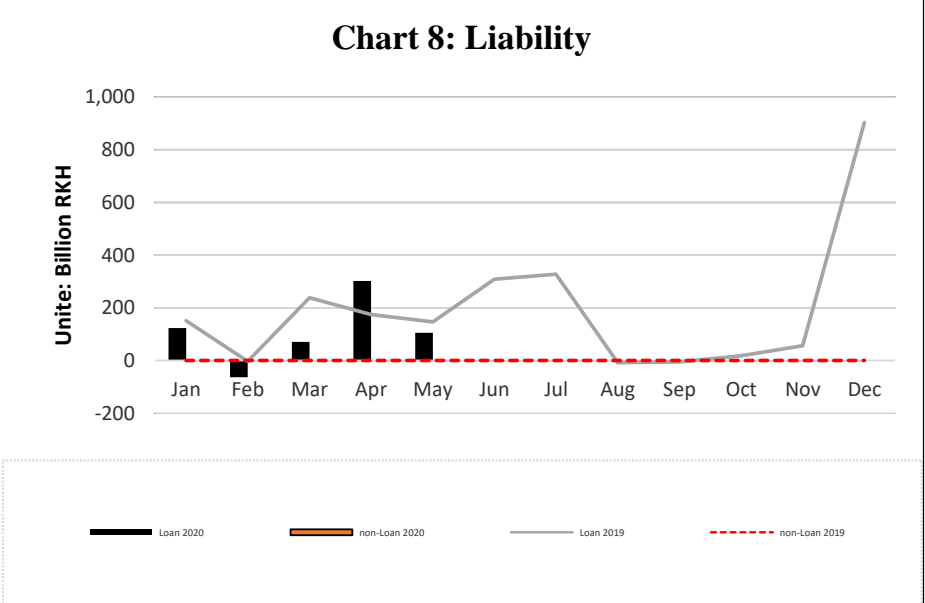


Chart 8: Liability



4. General Government Finance Statistics ⁽¹⁾ Statement of Government Operation

Millions of Riels, Fiscal year ends December 31

STATEMENT OF GOVERNMENT OPERATIONS		2015	2016	2017	2018	2019 ⁽²⁾	BL2020
	Accounting method:	Non Cash	Non Cash	Non Cash	Non Cash	Non Cash	Non Cash
1	Revenue	14,409,681.0	16,913,324.7	19,386,751.9	23,599,112.0	29,607,287.6	27,113,288.0
11	Taxes	11,468,515.3	12,800,088.3	15,192,684.4	18,560,887.3	23,812,451.6	22,879,453.0
13	Grants	2,057,063.0	2,644,306.4	2,449,035.7	2,132,905.2	2,365,254.5	1,250,277.0
14	Other revenue	1,513,623.9	2,102,769.0	2,487,431.3	2,905,319.5	3,429,581.5	2,983,558.0
2	Expense	9,183,370.5	10,983,010.4	13,335,238.8	14,827,812.0	17,939,608.4	17,695,220.8
21	Compensation of employees	4,149,137.6	5,124,588.2	6,297,239.8	7,412,913.8	8,353,925.4	9,034,534.3
22	Use of goods and services	2,841,264.8	3,120,399.0	3,650,346.4	4,092,508.7	4,981,706.3	4,543,732.5
24	Interest	222,839.1	291,395.0	288,323.1	338,017.6	366,559.1	542,077.0
25	Subsidies	20,700.2	82,080.0	225,055.2	10,484.7	616,400.0	11,000.0
26	Grants	870,531.7	915,823.9	1,220,989.1	93,788.2	616,119.9	554,800.4
27	Social benefits	1,122,171.7	1,195,515.0	1,376,074.8	1,540,132.0	1,689,793.2	1,833,525.6
28	Other expense	586,246.6	887,048.2	1,019,610.0	1,339,967.1	1,315,104.5	1,175,551.0
GOB	Gross operating balance (1-2+23+NOBz)	5,226,310.5	5,930,314.3	6,051,513.1	8,771,300.1	11,667,679.2	9,418,067.2
NOB	Net operating balance (1-2+NOBz) ^{cl}	5,226,310.5	5,930,314.3	6,051,513.1	8,771,300.1	11,667,679.2	9,418,067.2
	TRANSACTIONS IN NONFINANCIAL ASSETS:						
31	Net Acquisition of Nonfinancial Assets	5,700,651.6	6,173,781.6	6,747,190.9	7,663,906.8	8,326,657.5	11,299,962.3
311	Fixed assets	5,688,350.2	6,149,369.2	6,742,609.7	7,526,576.9	8,261,693.8	12,656,302.6
314	Nonproduced assets	12,301.4	24,412.4	4,581.3	137,329.9	64,963.7	18,619.5
2M	Expenditure (2+31)	15,513,543.3	17,790,631.0	20,824,829.2	22,491,718.8	26,266,265.9	28,995,183.1
NLB	Net lending (+) / Net borrowing (-) (1-2-31) or (1-2M)	-474,341.1	-243,467.3	-695,677.8	1,107,393.3	3,341,021.7	-3,256,854.9
	TRANSACTIONS IN FINANCIAL ASSETS AND LIABILITIES (FINANCING):						
32	Net acquisition of financial assets	1,719,816.4	1,833,690.1	2,800,848.2	2,693,628.9	6,042,205.3	820,218.0
321	Domestic	1,883,927.1	1,626,246.3	2,939,690.7	2,693,628.9	6,042,205.3	820,218.0
33	Net incurrence of liabilities	2,194,086.0	2,077,158.8	1,750,968.1	1,610,591.5	2,758,181.5	4,076,991.0
331	Domestic	220,291.3	115,194.1	-466,420.5	-266,244.5	274,364.1	0.0
332	Foreign	2,137,905.4	1,754,520.9	2,356,231.1	1,876,835.9	2,483,817.5	4,076,991.0

(1) Consolidated General Government excluding Extrabudgetary Central Government and NSSF

(2) Cut-off Data

5. Local Government Finance Statistics ⁽¹⁾
Statement of Government Operation

Millions of Riels, Fiscal year ends December 31

STATEMENT OF GOVERNMENT OPERATIONS		2015	2016	2017	2018	2019 ⁽²⁾	BL2020	2020 Q1 ⁽²⁾
	Accounting method:	Non Cash	Non Cash	Non Cash	Non Cash	Non Cash	Non Cash	Non Cash
1	Revenue	1,449,977.4	1,444,774.2	1,796,172.6	2,863,180.4	3,909,121.2	3,329,964.0	910,746.4
11	Taxes	761,372.3	755,258.1	1,009,595.3	1,586,513.4	2,104,418.9	2,086,308.0	342,700.1
13	Grants	634,297.1	635,351.4	744,479.7	1,225,729.1	1,742,688.3	1,086,268.0	554,867.9
14	Other revenue	54,308.0	54,164.7	42,097.6	50,937.9	62,014.0	157,388.0	13,178.5
2	Expense	974,628.8	1,078,847.2	1,279,522.0	1,594,824.6	2,456,729.7	2,067,191.0	306,740.0
21	Compensation of employees	225,075.1	308,999.5	343,718.4	418,454.6	500,918.1	736,168.1	118,969.9
22	Use of goods and services	684,972.7	696,590.9	843,084.7	1,035,442.4	1,799,716.0	1,153,689.2	170,907.3
25	Subsidies .....	...	...	...	0	4800	...	0
26	Grants	42.1	42.9	37.4	9.8	7.6	68.0	0.0
27	Social benefits	9,708.6	11,504.4	16,358.0	16,514.1	15,536.6	21,833.2	1,138.6
28	Other expense	54,830.4	61,709.5	76,323.4	124,403.7	135,751.3	155,432.5	15,724.2
GOB	Gross operating balance (1-2+23+NOBz)	475,348.6	365,927.1	516,650.6	1,268,355.8	1,452,391.5	1,262,773.0	604,006.4
NOB	Net operating balance (1-2+NOBz) ^{cl}	475,348.6	365,927.1	516,650.6	1,268,355.8	1,452,391.5	1,262,773.0	604,006.4
	TRANSACTIONS IN NONFINANCIAL ASSETS:	...	...	...	
31	Net Acquisition of Nonfinancial Assets	313,219.4	294,622.4	304,720.5	533,916.5	645,251.3	687,479.9	86,631.1
311	Fixed assets	311,694.1	276,672.4	304,681.1	533,422.3	631,037.2	668,860.4	86,471.3
314	Nonproduced assets	1,525.3	17,950.0	39.4	494.2	14,214.1	18,619.5	159.9
2M	Expenditure (2+31)	1,287,848.2	1,373,469.6	1,584,242.6	2,128,741.1	3,101,981.0	2,754,670.9	393,371.1
NLB	Net lending (+) / Net borrowing (-) (1-2-31) or (1-2M)	162,129.2	71,304.7	211,930.1	734,439.3	807,140.2	575,293.1	517,375.2
	TRANSACTIONS IN FINANCIAL ASSETS AND LIABILITIES (FINANCING):	...	...	...	
32	Net acquisition of financial assets	271,748.2	52,119.5	333,478.0	848,034.8	1,201,410.0	575,375.0	-180,025.6
321	Domestic	271,748.2	52,119.5	333,478.0	848,034.8	1,201,410.0	575,375.0	-180,025.6
33	Net incurrence of liabilities	109,619.0	-19,183.6	121,548.0	113,596.0	394,269.8	...	-697,400.8
331	Domestic	109,619.0	-19,183.6	121,548.0	113,596.0	394,269.8	...	-697,400.8

(1) Consolidated Three Levels of Local Government (Provincial Level-LG1, City/Khan/District Level-LG2, and Commune/Sangkat Level-LG3)

(2) Cut-off Data

Statistical Note

STATISTICAL TABLES 2020

Methodology: Government Finance Statistics Manual 2014 (GFSM2014)

Units of currency / Year ending: Millions of Riels, Fiscal year ends December 31

Institutional Coverage: General Government excludes Extra-Budgetary Central Government

Level of Government: Budgetary Central Government (Last Updated on 23 June, 2020)

Level of Government: General Government (Last Updated on 25 June, 2020)

Level of Government: Local Government (Last Updated on 7 April, 2020)

Reference: Government Finance Statistics Manual 2014 (GFSM 2014)