

Brief Report
On
State Budget Implementation in December 2016



I. Introduction

Cambodia's macroeconomic conditions remain stable supported by stable exchange rate and manageable inflation rate. Cambodia's economic activity continues to expand with robust growth of 7%, driven by garment exports and construction activity. 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 2016, Central government has achieved total domestic revenue of KHR 14,202.07 billion (about 17.56% of GDP¹), accounted for 4.90 percent higher than budget law or grew by 14.84 percent compared to 2015, in which the revenue collection from General Department of Taxation increased by 18.01 percent and General Department of Custom and Excise increased by 14.01 percent. Total current revenue has reached KHR 14,088.68 billion (about 17,42% of GDP), accounted for 5.08 percent higher than budget law or grew by 15.05 percent compared to previous year, in which tax revenue and non-tax revenue increased respectively by 12.52 percent and 34.60 percent. This momentum increase in revenue collection reflects the efficiency and effectiveness of current reform on Revenue collection administration which focuses on promotion of taxpaying culture, strengthening civil service delivery to taxpayers, strengthening tax registration and information updates, strengthening firms auditing, strengthening tax collection of all kinds especially immovable properties and vehicles, anti-smuggling efforts, and modernizing tax and custom administration.

III. Expenditure Performance

According to National Treasury data, total expenditure of central government has reached KHR 13,775.39 billion (about 17.04% of GDP), accounted for approximately 80% of budget law. Total current expenditure has achieved KHR 9,990.09 billion (about 12.36% of GDP),

¹ Projected GDP for 2016 is KHR 80,856 billion

accounted for 10.46% lower than the budget law but grew by 10.18 percent compared to 2015. 2016 is the second year of the introduction of full programme budgeting, thus the implementation of budget is a bit slow, however the performance is better than 2015 due to two factors 1) improvement of the spending procedures and 2) clearer understanding on the spending procedures and guidelines.

IV. Budget Balance

Due to higher revenue collection in 2016, the current budget balance has achieved surplus of KHR 3,973.86 billion, which could contribute to financing of investment and increase saving. In all, overall budget balance has achieved surplus of KHR 301.94 billion.

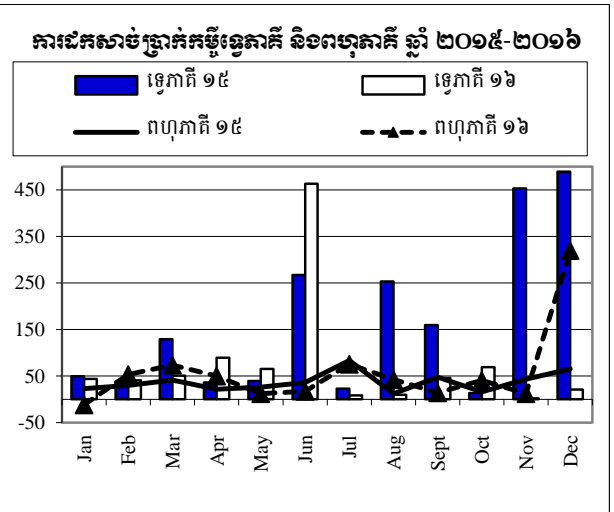
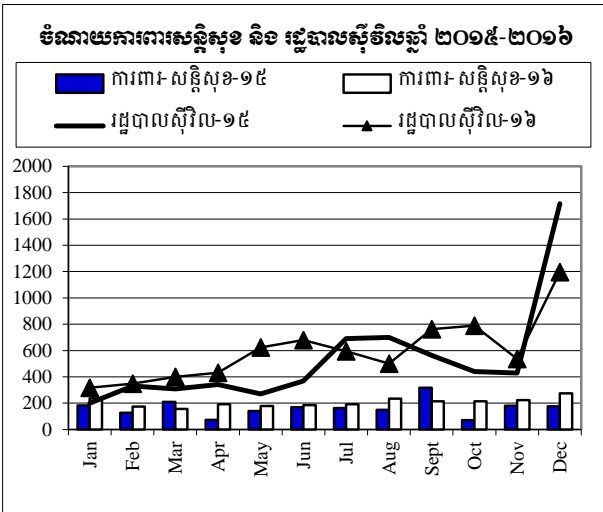
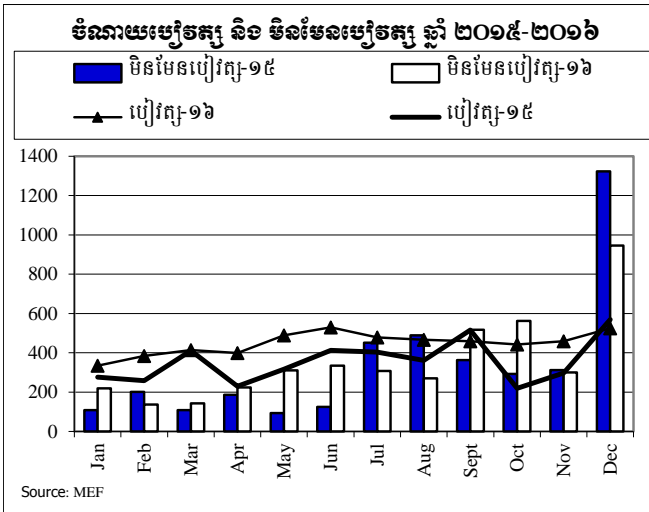
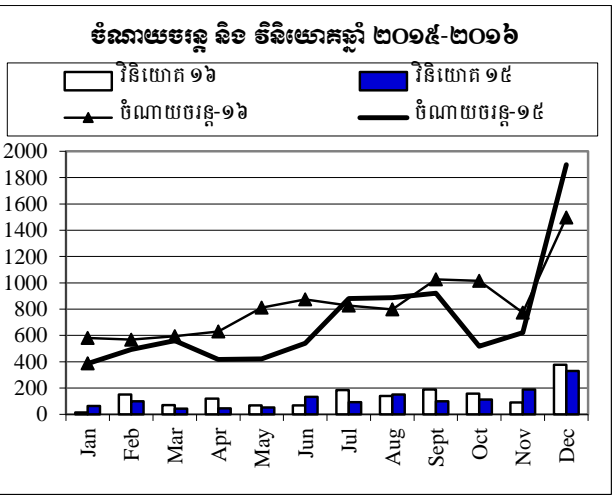
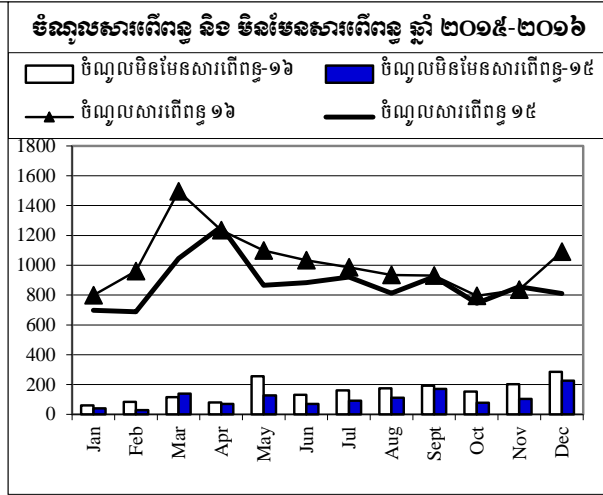
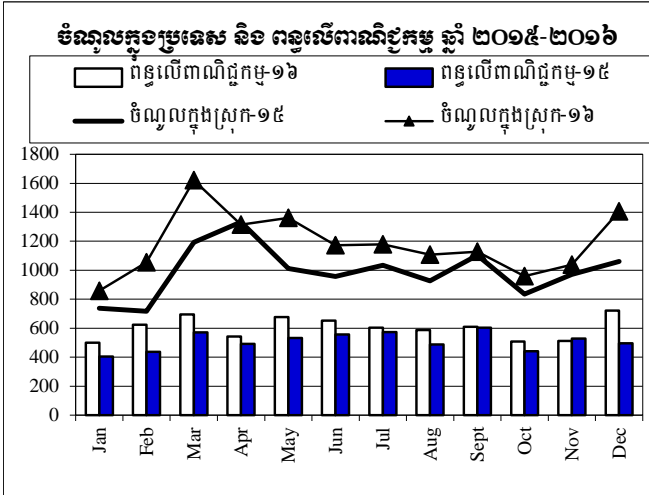
V. Conclusion

As a result for 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. This improvement is driven by the concerted efforts from the Ministry of Finance in strictly implementing Revenue Mobilization Strategy and Public Finance Management Reform Programme to ensure growth in revenue mobilization and ensure efficient spending. Moreover, the result of the 2016 budget implementation also contributes to macroeconomic stability, social stability and peace that promotes better development.



ការប្រៀបធៀបចំណូល និង ចំណាយ ឆ្នាំ ២០១៥-២០១៦

ភ្នាក់ងារ ចំណូលច្រើន



សវនកម្មប្រតិបត្តិការហិរញ្ញវត្ថុឆ្នាំ ២០១៦ TOFE: BUDGET IMPLEMENTATION FOR 2016

Billions of Riels	2016 C.B.L.	Implementation 12 months =100%	Jan-16	Feb-16	Mar-16	Apr-16	May-16	Jun-16	Jul-16	Aug-16	Sep-16	Oct-16	Nov-16	Dec-16	
I. DOMESTIC REVENUE	13,538.13	104.90%	14,202.07	858.33	1,054.06	1,620.70	1,315.08	1,361.63	1,172.97	1,179.38	1,107.92	1,126.98	959.10	1,039.06	1,406.84
I.CURRENT REVENUE	13,407.26	105.08%	14,088.68	858.33	1,045.12	1,611.29	1,315.08	1,355.83	1,165.40	1,146.63	1,107.53	1,121.73	947.01	1,039.06	1,375.65
a. TAX REVENUE	11,555.06	105.55%	12,196.47	798.05	960.99	1,496.42	1,234.70	1,099.36	1,034.05	986.34	933.91	930.27	794.83	836.58	1,090.96
Domestic tax revenue	9,409.46	108.25%	10,185.77	654.25	768.64	1,292.44	1,074.79	927.56	852.19	829.99	763.76	784.75	666.79	694.15	876.44
Direct Tax (income tax, profits tax)	2,647.31	111.53%	2,952.50	155.17	144.71	597.37	532.34	250.49	199.22	226.37	176.79	174.58	157.72	182.23	155.49
Indirect Tax	6,762.15	106.97%	7,233.27	499.08	623.93	695.08	542.45	677.07	652.97	603.61	586.98	610.17	509.07	511.92	720.95
o.w/ - Excise Tax on specific goods	619.50	98.71%	611.52	73.98	50.20	48.82	59.62	60.70	56.38	54.22	47.09	52.15	59.17	41.09	8.09
o.w/ -Special Excise Tax(petroleum,others)	1,902.40	119.75%	2,278.08	160.74	208.89	259.03	178.87	188.20	198.59	174.92	193.55	169.22	154.01	164.66	227.40
Other tax revenues	46.50	193.06%	89.76	4.09	3.82	6.94	3.68	7.27	7.86	10.68	14.68	8.69	5.17	11.44	5.45
Taxes on international trade	2,145.60	93.71%	2,010.70	143.80	192.35	203.98	159.91	171.80	181.86	156.35	170.14	145.52	128.04	142.43	214.52
Taxes and duties on imports	2,034.00	97.29%	1,978.94	141.37	190.82	201.44	155.82	170.19	179.75	153.76	167.15	142.41	125.77	139.38	211.10
o.w/ -Customs duties on imports	1,350.00	94.63%	1,277.52	110.72	118.23	149.06	103.20	109.91	100.03	95.26	100.13	92.40	93.41	97.56	107.61
-Customs duties on petroleum products	305.00	107.45%	327.74	13.67	33.59	23.71	27.34	26.41	38.75	30.56	31.94	24.15	16.77	20.27	40.58
-Import tax for materials used for medical production	2.00	124.17%	2.48	-	-	-	-	0.93	-	-	-	0.70	-	-	0.85
Taxes and duties on exports	111.60	28.45%	31.75	2.43	1.53	2.54	4.09	1.61	2.11	2.59	2.99	3.11	2.27	3.05	3.42
o.w/-Tax on rubber exports	75.00	7.30%	5.47	0.05	0.10	0.19	3.26	0.33	0.28	0.23	0.16	0.18	0.20	0.23	0.27
-Tax on export of agricultural products	33.00	75.55%	24.93	2.26	1.29	2.20	0.72	1.23	1.75	2.30	2.61	2.75	2.01	2.75	3.07
o.w/-Tax on export of agricultural products	2.90	32.96%	0.96	0.09	0.11	0.13	0.09	0.03	0.03	0.05	0.15	0.12	0.04	0.04	0.07
b. NON TAX REVENUE	1,852.21	102.16%	1,892.22	60.28	84.13	114.87	80.38	256.47	131.35	160.30	173.63	191.46	152.18	202.48	284.69
State Property Revenue	103.90	111.61%	115.96	0.31	1.79	6.04	12.19	5.39	8.55	6.97	4.26	31.95	5.26	23.30	9.95
Concession and rental land	88.08	109.90%	96.80	0.31	1.79	5.96	0.91	5.39	4.40	6.27	3.31	31.65	4.26	23.30	9.25
Income from Sales, Rental of Properties and Services	1,371.62	91.01%	1,248.25	48.36	69.16	80.97	43.44	170.14	101.73	88.88	137.94	68.10	116.55	137.12	185.86
Income of administrative public enterprises -operational services (for profit)	545.48	90.79%	495.26	3.42	18.23	22.64	8.39	95.68	37.34	19.07	69.22	13.34	51.45	62.03	94.44
Sales of Property of Public Administration	37.28	122.73%	45.76	2.00	2.41	4.41	4.29	2.46	4.84	4.78	4.49	4.80	3.21	3.97	4.09
Administrative fees	670.77	89.91%	603.10	40.59	39.70	48.74	27.10	66.29	47.02	52.62	55.19	38.17	53.79	65.45	68.45
Sales of Services	96.48	91.43%	88.21	1.26	7.81	4.30	2.28	4.34	11.59	11.21	8.37	9.82	6.14	4.50	16.59
Other non tax	376.69	140.17%	528.00	11.62	13.18	27.85	24.75	80.93	21.08	64.44	31.43	91.41	30.36	42.06	88.89
2. CAPITAL REVENUE	130.86	86.64%	113.38	-	8.94	9.40	-	5.80	7.57	32.75	0.39	5.25	12.09	-	31.18
Other financial assets	130.86	86.64%	113.38	-	8.94	9.40	-	5.80	7.57	32.75	0.39	5.25	12.09	-	31.18

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II. BUDGET EXPENDITURE	16,953.34	81.25%	13,775.39	673.52	859.24	834.24	935.99	1,000.55	1,467.38	1,140.72	1,036.05	1,318.52	1,327.26	922.52	2,259.41
I. CURRENT EXPENDITURE	11,156.99	89.54%	9,990.09	581.26	568.24	593.88	630.81	810.25	873.17	826.13	797.80	1,024.99	1,015.23	772.42	1,495.93
a. Wages	5,636.34	95.48%	5,381.73	334.66	384.75	413.72	399.24	489.33	529.76	478.72	466.33	458.56	441.90	459.40	525.37
Personnel charges-civil administrative	3,675.85	91.90%	3,378.18	191.16	231.67	264.47	233.62	322.23	349.59	306.60	292.89	288.68	272.25	288.13	336.88
Personnel charges-national defence and security	1,960.49	102.20%	2,003.56	143.50	153.08	149.24	165.62	167.10	180.17	172.12	173.44	169.88	169.64	171.27	188.49
b. Non wage	5,520.65	83.47%	4,608.36	246.60	183.49	180.17	231.57	320.92	343.40	347.41	331.47	566.43	573.33	313.02	970.56
-Purchases	1,320.41	80.30%	1,060.23	93.42	27.85	16.41	41.53	59.89	77.25	55.73	107.22	87.05	130.89	109.22	253.76
-Services	1,426.71	80.04%	1,141.90	17.32	49.02	37.26	48.77	45.84	64.36	63.14	93.87	157.01	125.49	125.41	314.41
-Financial charges	336.48	99.55%	334.97	26.89	45.96	37.06	7.40	9.57	8.71	39.92	60.98	49.04	11.30	13.28	24.86
-Social Benefit	784.51	87.41%	685.76	4.60	13.70	38.04	34.15	102.12	130.84	47.55	36.55	30.43	151.80	24.39	71.59
-Grants	989.42	110.07%	1,089.09	104.36	46.97	51.40	89.27	26.61	56.66	140.01	21.18	171.76	142.26	39.25	199.39
-Other non wage	663.13	44.70%	296.40	-	0.00	-	10.45	76.89	5.58	1.06	11.67	71.15	11.58	1.47	106.54
2. CAPITAL	5,796.35	65.30%	3,785.30	92.26	291.00	240.35	305.18	190.30	594.22	314.59	238.25	293.53	312.04	150.10	763.48
Domestic Financing	1,925.00	84.81%	1,632.50	14.98	151.67	70.54	120.00	67.14	68.43	185.22	140.68	188.14	157.09	90.70	377.90
Tangible fixed assets and land	1,925.00	84.53%	1,627.23	14.98	151.67	70.52	120.00	67.14	68.43	185.22	140.46	188.14	157.09	90.70	372.87
External assistance (Project)	3,871.35	55.61%	2,152.79	77.28	139.32	169.82	185.18	123.16	525.79	129.37	97.57	105.39	154.95	59.40	385.58
CURRENT DEF/SURPL.comt (I.1-II.1)	2,250.27	182.14%	4,098.59	277.08	476.88	1,017.41	684.27	545.58	292.24	320.51	309.73	96.74	(68.22)	266.65	(120.28)
OVERALL DEF/SURPL.comt (I-II)	(3,415.21)	-12.49%	426.68	184.82	194.83	786.46	379.09	361.09	(294.41)	38.67	71.87	(191.54)	(368.17)	116.54	(852.57)
3. Expenditure adjustments	-		(124.73)	(62.87)	(50.97)	(16.15)	(12.00)	(21.36)	33.83	(11.76)	(7.29)	14.71	(8.14)	(1.32)	18.58
Civil administration			(124.73)	(62.87)	(50.97)	(16.15)	(12.00)	(21.36)	33.83	(11.76)	(7.29)	14.71	(8.14)	(1.32)	18.58
CURRENT DEF/SURPL.cash(comt.+3)	2,250.27	176.59%	3,973.86	214.20	425.91	1,001.26	672.28	524.23	326.07	308.75	302.44	111.45	(76.36)	265.33	(101.70)
OVERALL DEF/SURPL.cash (com.+3)	(3,415.21)	-8.84%	301.95	121.94	143.85	770.31	367.09	339.73	(260.58)	26.91	64.59	(176.83)	(376.30)	115.23	(834.00)
III. FINANCING	3,415.21	-8.84%	(301.95)	(121.94)	(143.85)	(770.31)	(367.09)	(339.73)	260.58	(26.91)	(64.59)	176.83	376.30	(115.23)	834.00
I. FOREIGN FINANCING	3,565.21	52.70%	1,878.87	49.07	91.32	125.44	152.29	102.04	520.03	35.55	77.25	63.97	109.63	31.68	520.60
a. Budget support	203.00	108.82%	220.91	-	-	-	-	-	-	-	-	-	-	-	220.91
-Debt and related liabilities-budget support	162.00	136.36%	220.91	-	-	-	-	-	-	-	-	-	-	-	220.91
Foreign borrowing	162.00	136.36%	220.91	-	-	-	-	-	-	-	-	-	-	-	220.91
b. Project aid	3,871.35	54.79%	2,121.00	103.23	120.95	162.97	172.66	148.16	531.38	99.23	97.79	118.16	132.60	72.19	361.69
Spent	3,871.35	55.61%	2,152.79	77.28	139.32	169.82	185.18	123.16	525.79	129.37	97.57	105.39	154.95	59.40	385.58
-Grants	541.99	100.00%	541.99	45.17	45.17	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	100.00%	541.99	45.17	45.17	45.17	45.17	45.17	45.17	45.17	45.17	45.17	45.17	45.17	45.17
-Debt and related liabilities	3,329.36	48.38%	1,610.80	32.12	94.16	124.65	140.01	77.99	480.62	84.20	52.40	60.22	109.78	14.23	340.41
Foreign borrowing	3,329.36	48.38%	1,610.80	32.12	94.16	124.65	140.01	77.99	480.62	84.20	52.40	60.22	109.78	14.23	340.41

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Billions of Riels	2016 C.B.L.	Implementation		Jan-16	Feb-16	Mar-16	Apr-16	May-16	Jun-16	Jul-16	Aug-16	Sep-16	Oct-16	Nov-16	Dec-16
		12 months	=100%												
Foreign borrowings from multilateral agencies	3,329.36	21.02%	699.84	(11.64)	53.18	73.70	50.47	12.37	17.08	75.56	42.65	14.41	40.44	12.10	319.51
Foreign borrowings from bilateral agencies	-		910.96	43.76	40.98	50.95	89.54	65.62	463.54	8.64	9.75	45.81	69.35	2.13	20.90
Pending			(31.79)	25.95	(18.37)	(6.85)	(12.52)	25.00	5.59	(30.13)	0.22	12.77	(22.35)	12.79	(23.88)
c. Amortization on external debts	(509.14)	90.95%	(463.05)	(54.15)	(29.63)	(37.53)	(20.37)	(46.12)	(11.35)	(63.68)	(20.54)	(54.19)	(22.96)	(40.51)	(62.00)
2. DOMESTIC FINANCING	(150.00)	1733.14%	(2,599.72)	(495.87)	(224.51)	(1,372.37)	(123.26)	(248.11)	(81.14)	28.70	(15.46)	128.64	162.80	(89.65)	(269.50)
a. Net bank financing (monetary survey)	(197.00)	1083.36%	(2,134.22)	(303.44)	(21.92)	(1,338.30)	(160.43)	(235.12)	(43.23)	34.30	(59.59)	209.05	54.44	(0.03)	(269.95)
- Government's deposits	(197.00)	1083.36%	(2,134.22)	(303.44)	(21.92)	(1,338.30)	(160.43)	(235.12)	(43.23)	34.30	(59.59)	209.05	54.44	(0.03)	(269.95)
d. Private sectors	-		(457.82)	(186.41)	(193.99)	(25.45)	8.94	(19.15)	(35.44)	(23.96)	47.55	(50.54)	98.06	(95.68)	18.26
- Individual acct. & security deposits			(457.82)	(186.41)	(193.99)	(25.45)	8.94	(19.15)	(35.44)	(23.96)	47.55	(50.54)	98.06	(95.68)	18.26
e. \$Acc.-gap between NBC & MEF			(7.68)	(6.02)	(8.60)	(8.62)	28.23	6.16	(2.47)	18.36	(3.41)	(29.87)	10.30	6.06	(17.82)
3. OUTSTANDING OPERATIONS			418.90	324.85	(10.66)	476.62	(396.13)	(193.66)	(178.31)	(91.17)	(126.38)	(15.78)	103.87	(57.25)	582.90
Error			0.00	(0.00)	(0.00)	0.00	0.00	(0.00)	(0.00)	0.00	(0.00)	(0.00)	(0.00)	(0.00)	(0.00)
<i>Memorandum Item :</i>			-												
Exchange rate (R/\$)				4,037	4,008	4,006	4,060	4,085	4,084	4,097	4,096	4,080	4,050	4,030	4,037
Provincial revenue	1,118.64	133.24%	1,490.49	45.47	166.29	71.17	119.31	67.45	43.38	137.05	162.43	151.18	205.75	152.46	168.55
o.w. provincial tax revenue	777.50	96.60%	751.05	23.78	56.51	43.34	35.56	36.10	35.20	65.04	62.70	104.13	69.51	119.30	99.89
o.w. prov. non-tax revenue	46.24	110.19%	50.95	3.77	2.41	2.63	3.68	2.19	3.35	3.38	4.93	2.47	3.55	4.01	14.58
o.w. prov. Transfer from central	294.90	233.46%	688.48	17.92	107.37	25.21	80.07	29.16	4.82	68.63	94.80	44.58	132.68	29.16	54.08
Provincial expenditure	1,118.20	124.98%	1,397.51	16.59	47.78	109.34	43.12	63.17	79.82	81.59	157.92	138.41	95.04	191.14	373.61
o.w. wage and salary	191.35	156.26%	299.00	12.34	22.12	30.01	21.22	27.15	27.73	25.79	19.67	25.76	25.49	23.52	38.19
o.w. non-wage	727.38	114.54%	833.11	1.63	18.56	65.83	15.17	31.40	41.00	45.57	88.96	81.52	57.00	102.64	283.84
o.w. investment	199.48	133.05%	265.41	2.62	7.09	13.50	6.73	4.62	11.09	10.23	49.29	31.12	12.55	64.98	51.58
Provincial Balance			92.97	28.88	118.51	(38.17)	76.19	4.28	(36.44)	55.46	4.52	12.78	110.71	(38.68)	(205.06)
Contribution from casino and Lottery			188.24	10.42	7.40	9.08	8.01	12.94	8.60	10.09	12.93	76.38	8.52	10.55	13.33
10 Ministry Spending by Program	4,755.34	109.43%	5,203.91	246.11	246.03	242.74	292.35	466.44	459.66	464.20	387.56	586.64	603.11	313.71	895.36

ភ្នំពេញ ថ្ងៃទី ខែ ឆ្នាំ ២០១៦

អគ្គនាយក នៃអគ្គនាយកដ្ឋាន
គោលនយោបាយសេដ្ឋកិច្ច និងហិរញ្ញវត្ថុសាធារណៈ

ប្រធាននាយកដ្ឋានស្ថិតិ

ប្រធានការិយាល័យ
ស្ថិតិហិរញ្ញវត្ថុសាធារណៈ

ហង់ វិសុទ្ធ

පිටිනායපත්කරුණු සඳහා වූ 2016/ CURRENT BUDGET EXPENDITURE BY MINISTRY 2016

Million Riels	B.L 2016	Implementation 12 months =100%	Jan-16	Feb-16	Mar-16	Apr-16	May-16	Jun-16	Jul-16	Aug-16	Sep-16	Oct-16	Nov-16	Dec-16	
Total Current Expenditures	11,156,989	89.5%	9,990,093	581,257	568,241	593,883	630,809	810,250	873,166	826,125	797,801	1,024,992	1,015,225	772,415	1,495,929
I. General Administration	1,699,707	157.3%	2,673,017	180,798	155,113	162,755	192,301	183,811	178,184	245,394	160,399	398,069	252,693	137,650	425,850
01. Royal Palace	77,259	98.1%	75,779	1,839	7,289	5,466	7,037	7,328	7,730	6,615	3,367	8,097	6,586	3,449	10,976
02. National Assembly	140,620	100.7%	141,589	18,474	16,307	-	34,763	-	35,413	-	-	36,071	168	-	393
03. Senate	58,941	101.9%	60,078	6,078	9,103	6,543	7,217	-	7,735	6,590	-	74	15,358	682	699
04. Counstitutional Council	8,137	98.9%	8,044	1,534	-	760	2,272	20	-	1,563	250	0	1,515	-	129
05.1 Council of Minister	304,610	111.9%	340,758	8,066	32,482	38,322	16,767	28,044	44,347	32,162	21,273	29,082	25,313	30,884	34,015
05.4 CDC	14,607	56.4%	8,242.74	-	-	-	209	-	340	424	1,820	762	904	1,811	1,972
07.2 Interior-Administration	102,527	86.6%	88,811	3,845	3,229	7,173	7,242	7,404	9,954	8,312	8,526	5,994	7,951	5,699	13,482
08. Relations Assembly and Inspections	29,160	90.6%	26,433	670	775	1,711	1,838	1,294	3,800	1,977	2,278	2,977	1,725	2,567	4,821
09. Foreign Affairs and Int'l Cooperation	91,825	90.9%	83,490	429	6,567	14,845	1,027	13,633	2,553	2,982	9,624	12,640	1,455	9,519	8,217
10. Economy and Finance	502,175	308.8%	1,550,694	134,459	72,727	75,500	102,656	109,096	49,078	167,463	90,917	281,888	158,386	35,768	272,755
14. Planning	53,210	97.2%	51,741	1,510	1,715	2,405	2,518	6,378	2,806	5,216	5,256	4,722	3,711	9,927	5,578
28. Urbanization and Construction	121,900	74.1%	90,383	1,892	2,701	3,119	3,812	4,446	8,458	6,843	8,091	6,753	9,760	4,094	30,413
30. National Election Committee	114,839	68.8%	78,995.00	-	-	2,093	758	706	915	775	1,401	2,657	12,423	27,480	29,787
31. National Audit Authority	10,727	74.7%	8,012	395	395	419	589	450	786	413	1,252	601	569	759	1,382
33.1 Anti-corruption Authority	30,806	86.7%	26,701	991	1,113	3,055	1,594	3,294	1,633	1,480	3,548	1,827	3,544	1,746	2,875
34. Public Function	38,364	86.7%	33,267	616	711	1,343	2,002	1,717	2,636	2,578	2,796	3,924	3,325	3,265	8,355
II. Defense and Security	2,670,330	95.5%	2,549,471	239,564	176,713	159,221	196,743	182,103	190,444	199,543	240,499	221,143	223,687	228,431	291,381
06. National Defense	1,551,207	102.3%	1,587,338	94,581	116,377	100,715	130,345	109,654	116,711	128,783	161,733	142,979	146,004	134,676	204,781
07.1 Interior - Public Security	1,024,884	86.7%	888,629	142,329	57,730	54,934	62,546	67,835	68,971	63,685	73,377	70,951	69,264	87,578	69,429
26. Justice	94,239	78.0%	73,504	2,654	2,606	3,572	3,851	4,614	4,762	7,075	5,389	7,213	8,418	6,178	17,170
III. Social Administrative	4,291,441	87.6%	3,760,181	128,883	190,923	235,436	199,737	393,543	444,320	317,900	306,399	286,727	444,999	291,713	519,602
11. Information	61,946	90.4%	55,995	1,382	1,898	6,080	6,213	3,388	5,897	3,321	3,831	5,419	3,162	5,780	9,625
12. Public Health	1,110,791	86.4%	960,045	14,974	18,754	32,331	43,502	142,237	154,198	51,857	60,561	42,615	227,779	53,786	117,453
16. Education, Youth and Sport	2,029,897	86.4%	1,753,880	63,676	110,987	106,279	107,955	172,702	200,666	177,898	156,474	146,837	125,790	138,910	245,705
18. Culture and Fine-Arts	70,919	78.5%	55,676	1,919	2,103	2,287	3,335	3,501	4,816	4,396	6,347	3,695	5,228	6,513	11,535
19. Environment	47,331	83.9%	39,707	1,141	1,265	1,674	2,558	2,814	3,015	5,084	3,154	5,110	4,975	2,785	6,134
21. Social Affair & Veteran	713,925	94.5%	674,588	41,034	49,713	78,854	26,268	58,193	62,064	56,913	58,867	60,676	58,955	61,073	61,977
23. Public Worship and Religion	44,658	91.4%	40,835	915	1,356	1,743	2,503	2,892	3,752	5,569	5,787	3,153	2,763	5,300	5,102
24. Woman Affairs	40,674	86.4%	35,141	733	899	2,194	1,850	2,882	3,575	3,483	3,702	4,111	2,655	2,060	6,997
32. Labour and Vocational Training	171,300	84.2%	144,312	3,109	3,948	3,995	5,553	4,934	6,337	9,379	7,675	15,111	13,692	15,506	55,075
IV. Economy Administrative	1,154,557	84.6%	977,201	32,012	44,588	34,585	37,142	43,744	57,854	62,192	87,924	115,196	93,845	113,769	254,351
05.3 Civil Aviation Secretariate	50,679	56.0%	28,382	583	589	589	806	799	856	874	9,163	1,199	7,547	1,806	3,571
13. Industry, Mines and Energy	33,897	65.2%	22,111	608	699	932	1,290	1,441	1,652	1,773	2,046	1,687	1,968	1,906	6,111
15. Commerce	123,735	76.4%	94,493	1,319	3,533	8,399	2,911	3,010	3,921	4,205	6,067	8,291	5,940	27,055	19,843
17. Agriculture, Forestry and Fishery	188,025	81.3%	152,906	4,820	5,467	6,646	7,042	8,400	12,348	13,217	15,071	13,850	14,122	12,478	39,446
20. Rural Development	146,125	68.6%	100,214	1,303	1,573	2,876	6,939	4,299	7,384	11,989	5,652	5,985	8,487	21,969	21,759
22. Posts and Telecommunications	55,834	86.8%	48,446	795	983	1,505	1,186	3,220	2,705	3,057	2,959	5,196	2,924	6,240	17,677
25. Public Works and Transport	366,278	97.2%	356,061	19,291	26,743	7,166	9,733	13,574	13,616	16,725	35,024	63,587	35,673	23,997	90,932
27. Tourism	57,683	104.8%	60,451	1,540	2,309	3,262	3,319	3,431	5,186	3,236	4,626	6,304	1,805	3,547	21,886
29. Water Resources and Meteorology	93,417	84.4%	78,854	975	1,727	1,804	1,889	3,368	7,020	4,170	4,758	6,743	11,770	12,611	11,970
35. Industry and Handicrafts	38,885	90.7%	35,282	779	964	1,407	2,027	2,203	3,168	2,946	2,558	2,354	3,611	2,110	11,155
V. Miscellaneous	1,340,954	2.3%	30,224	-	905	1,886	4,886	7,050	2,364	1,097	2,581	3,858	-	852	4,745



General Department of Economics and Public Finance Policy

Statistic Department

Government Finance Statistics Report (GFS)

STATISTICAL TABLES

Level of government:

Units of currency / Year ending:

**Nature of the data and
accounting method:**

For the subsector you will be working with, indicate the nature of the data (final, preliminary, or forecast) by putting an X in the relevant boxes.

For the subsector you will be working with, indicate the accounting method used by putting a C to indicate cash data and an A to indicate data other than cash.

Budgetary Central Government

Millions of Riels, Fiscal year ends December 31

	Budgetary central government	Extra- budgetary units	Social security funds	Central government	State governments	Local governments	NFPCs
Final							
Preliminary	x						
Forecast							
C or A?	Non-Cash						

Non-Cash

Statement I:

Table 1:

Table 2:

Table 3:

Statement of Government Operations

Revenue

Expense

Transactions in Assets and Liabilities

Reference: *Government Finance Statistics Manual 2001 (GFSM 2001)*

ស្ថិតិហិរញ្ញវត្ថុរដ្ឋាភិបាលឆ្នាំ ២០១៦

គិតជាលានរៀល

Million Riels

តារាងស្ថិតិហិរញ្ញវត្ថុរដ្ឋាភិបាល

(Government Financial Statistics)

STATEMENT OF GOVERNMENT OPERATIONS	2016	Budget Law 2016	% BL2016	Jan-16	Feb-16	Mar-16	Apr-16	May-16	Jun-16	Jul-16	Aug-16	Sep-16	Oct-16	Nov-16	Dec-16
Accounting method:	Non Cash			Non Cash	Non Cash	Non Cash	Non Cash	Non Cash	Non Cash	Non Cash	Non Cash	Non Cash	Non Cash	Non Cash	Non Cash
TRANSACTIONS AFFECTING NET WORTH:															
A1 Revenue	14,577,911	13,934,559	104.6%	903,499.6	1,090,288.7	1,653,656.1	1,349,796.5	1,400,999.8	1,205,105.7	1,190,821.5	1,139,323.8	1,163,579.6	979,336.8	1,083,246.2	1,418,256.5
A11 Taxes	12,394,637	11,747,011	105.5%	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	787,924.9	865,571.9	1,119,767.6
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	608,836	582,989	104.4%	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	45,402.8	70,518.7
A14 Other revenue	1,574,438	1,604,559	98.1%	53,756.9	80,331.5	108,850.8	64,780.9	192,789.7	128,471.4	116,213.5	166,476.6	116,279.3	146,246.1	172,271.5	227,970.2
A2 Expense	9,944,304	10,746,772	92.5%	581,256.6	568,241.1	593,883.4	620,356.7	810,249.9	867,704.6	825,148.0	786,572.4	1,021,673.7	1,004,415.9	771,434.4	1,493,367.6
A21 Compensation of employees	4,686,146	4,935,254	95.0%	289,740.0	334,926.8	333,468.4	376,527.0	432,944.6	456,912.5	419,274.0	411,409.5	398,525.8	383,472.2	396,951.6	451,993.7
A22 Use of goods and services	2,202,138	2,747,120	80.2%	110,742.5	76,870.2	53,678.5	90,296.7	105,720.6	141,614.5	118,870.6	201,091.0	244,060.0	256,387.5	234,630.6	568,175.0
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	291,395	336,479	86.6%	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	7,778.1	9,759.2	21,304.0
A25 Subsidies	82,080	-		0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
A26 Grants	1,006,886	989,364	101.8%	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	39,246.6	199,268.0
A27 Social benefits	1,063,149	1,151,396	92.3%	44,941.4	50,318.6	91,336.8	32,975.7	127,087.2	149,684.4	75,706.9	69,248.8	64,287.5	183,443.9	73,693.9	100,424.4
A28 Other expense	612,510	587,160	104.3%	4,618.2	13,203.4	26,952.7	23,893.4	108,313.9	58,255.0	41,981.6	33,230.3	101,634.1	31,072.2	17,152.5	152,202.6
GOB Gross operating balance (1-2+23+NOBz)	4,633,607	3,187,787	145.4%	322,243.0	522,047.6	1,059,772.7	729,439.8	590,749.9	337,401.1	365,673.4	352,751.4	141,905.9	-25,079.1	311,811.8	-75,111.1
NOB Net operating balance (1-2+NOBz) ^{cl}	4,633,607	3,187,787	145.4%	322,243.0	522,047.6	1,059,772.7	729,439.8	590,749.9	337,401.1	365,673.4	352,751.4	141,905.9	-25,079.1	311,811.8	-75,111.1
TRANSACTIONS IN NONFINANCIAL ASSETS:															
A31 Net Acquisition of Nonfinancial Assets	3,780,025	92,262	4097.1%	92,261.9	290,995.8	240,338.3	305,183.5	190,296.1	594,216.7	314,589.7	238,029.0	293,526.4	312,038.8	150,102.3	758,447.1
A311 Fixed assets	3,601,717	92,262	3903.8%	92,261.9	284,533.4	240,338.3	298,814.4	186,887.3	589,586.8	266,396.2	237,532.7	273,697.0	300,659.2	138,436.7	692,573.4
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	178,308	-		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	11,665.6	65,873.7
NLB Net lending / borrowing (1-2+NOBz-31)	853,581	3,095,525	27.6%	229,981.2	231,051.8	819,434.4	424,256.2	400,453.8	-256,815.5	51,083.8	114,722.4	-151,620.5	-337,117.9	161,709.6	-833,558.2
TRANSACTIONS IN FINANCIAL ASSETS AND LIABILITIES (FINANCING):															
A32 Net acquisition of financial assets	1,614,883	(15,393)	-10491.1%	-15,392.9	32,238.9	860,911.7	528,323.3	416,813.3	216,435.8	5,759.0	189,207.8	-168,651.0	-180,702.5	51,222.6	-321,282.9
A321 Domestic	1,614,883	(15,393)	-10491.1%	-15,392.9	32,238.9	860,911.7	528,323.3	416,813.3	216,435.8	5,759.0	189,207.8	-168,651.0	-180,702.5	51,222.6	-321,282.9
A322 Foreign	-	-		0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
A33 Net incurrence of liabilities	942,138	(191,220)	-492.7%	-191,219.8	-169,184.8	76,207.0	124,438.0	62,481.7	473,251.5	-45,325.2	72,341.5	-17,030.8	154,390.4	-110,486.9	512,275.5
A331 Domestic	(582,546)	(249,283)	233.7%	-249,282.9	-244,966.4	-41,595.0	-3,058.3	-40,513.2	-1,612.0	-35,711.9	40,261.1	-35,830.8	89,923.9	-96,997.4	36,837.2
A332 Foreign	1,524,684	58,063	2625.9%	58,063.1	75,781.5	117,802.0	127,496.3	102,994.9	474,863.5	-9,613.3	32,080.3	18,800.0	64,466.6	-13,489.5	475,438.3

NOTE



TOFE was issued based on temporary data as following:

1. Data on Revenue at National and Sub-national level was received on January 17, 2017
2. Data on Expenditure at National Level and Sub-national level was received January 26, 2017
3. Data on Central Balance was received on January 31, 2017
4. Data on Provincial Balance was received on January 31, 2017
5. Data on Loan of ADB World Bank and Bilateral loan was retrieved on January 20 and Grant of ADB was received on January 9, 2017
6. Financial Operation Data (Credit Bank) was received on January 3, 2017

Final TOFE 2016 report will be published once the data is finalized.

