

Brief Report
On
State Budget Implementation in November 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 November 2016, Central government has achieved total domestic revenue of KHR 1,010.92 billion, increased by 3.93 percent compared to November 2015 due to the rise in income tax, land and property tax, and non-tax revenue which includes revenue collection from civil aviation, tourism, post and telecommunication.

Overall, as of November 2016, total domestic revenue has reached KHR 12,766.04 billion which accounted for 2.63 percent higher than budget law or grew by 17.99 percent compared to the same period of 2015, in which the revenue collection from General Department of Taxation increased by 21.34 percent, General Department of Custom and Excise increased by 13.95 percent, Department of Non-Tax Revenue increased by 22.57 percent and Department of State Property increased by 71.10 percent. Total current revenue has reached KHR 12,683.84 billion which accounted for 2.94 percent higher than budget law or grew by 18.29 percent compared to that of the previous year, in which tax revenue and non-tax revenue increased respectively by 14.29 percent and 55.94 percent. This momentum increase in revenue collection reflects the efficiency and effectiveness of current reform on Revenue collection administration which focuses on strengthening auditing of firms, strengthening civil service delivery to taxpayers, strengthening tax collection on immovable property and vehicles, human resource

management and capacity building for officials, anti-smuggling efforts, and modernizing tax and custom administration.

III. Expenditure Performance

In November 2016, expenditure of central government has achieved KHR 857.28 billion, decreased by 38.75 percent compared to November 2015 due to the slow disbursement of capital expenditure.

As of November 2016, total expenditure has reached KHR 11,351.83 billion, which accounted for 24.71 percent lower than budget law, but increased by 4.94 percent compared to previous year. Total current expenditure has achieved KHR 8,384.67 billion, grew by 23.19 percent due to the rise in wage and non-wage expense by 22.92 percent and 23.54 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

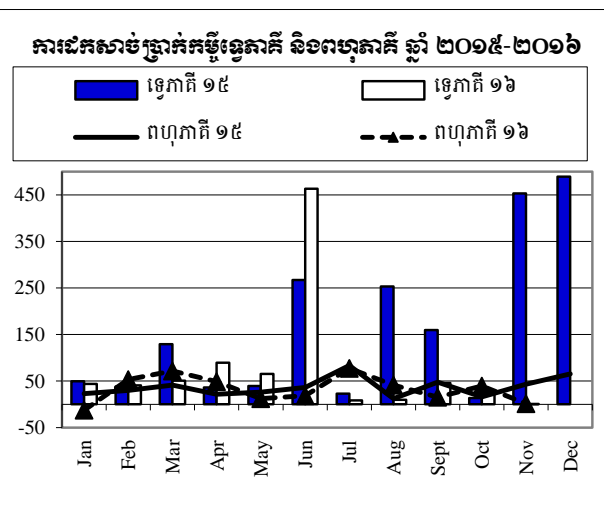
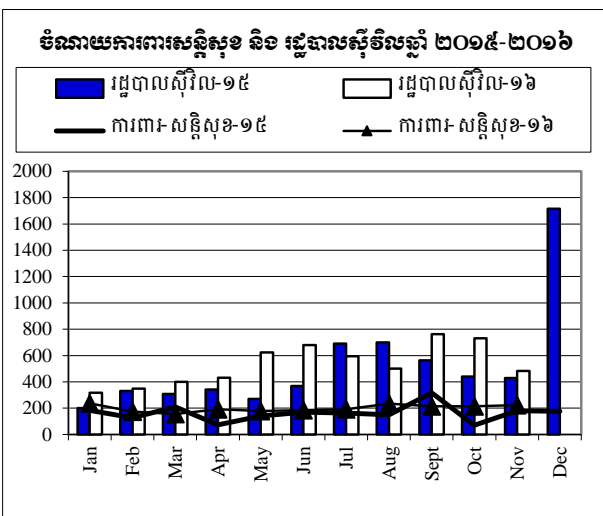
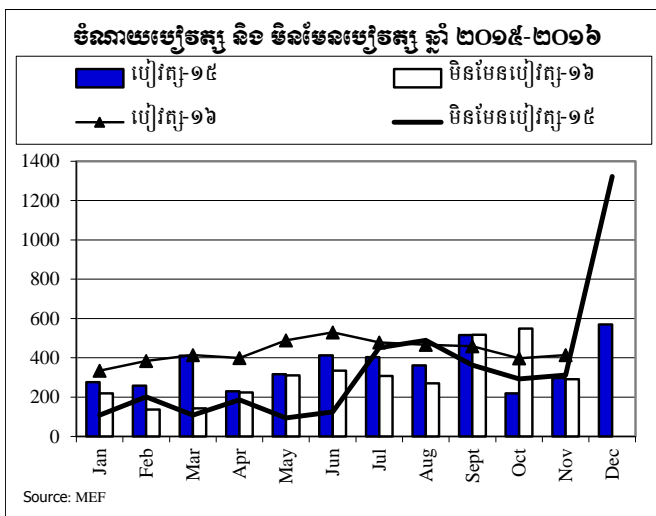
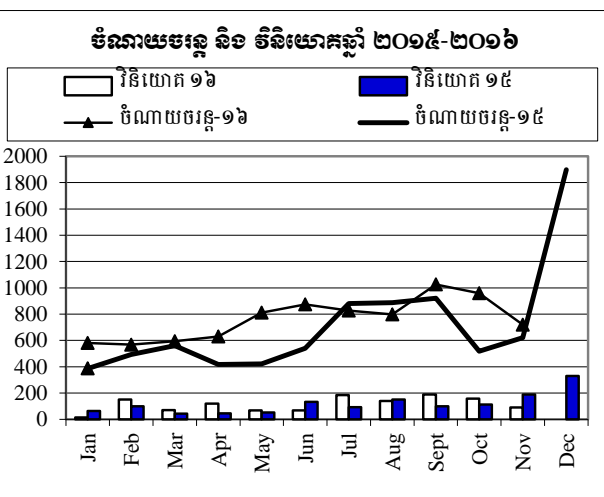
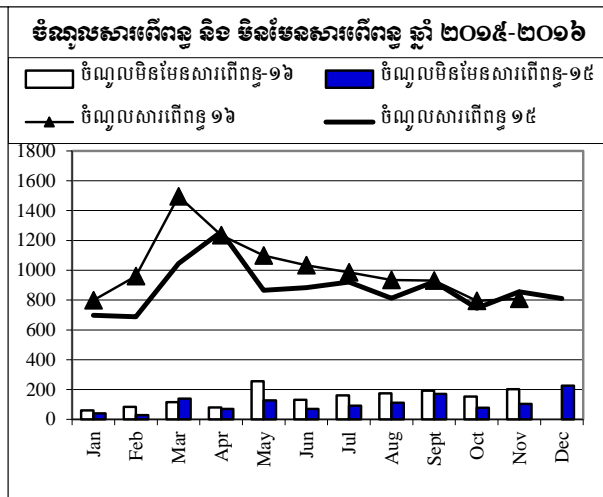
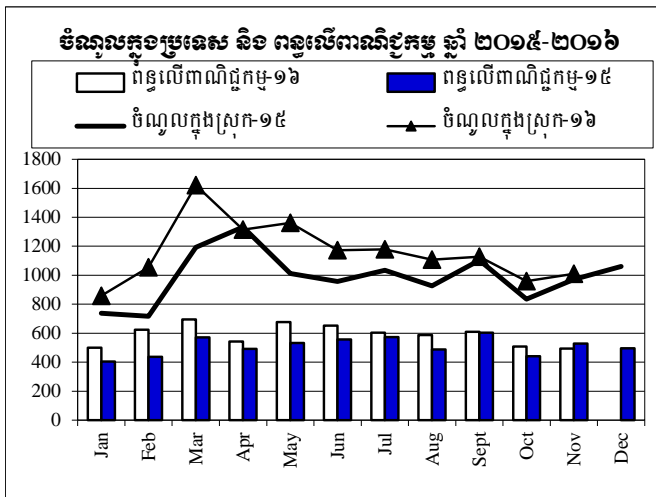
In November 2016, the current budget balance has achieved surplus of KHR 297.52 billion and overall budget balance has achieved surplus of KHR 159.35 billion. Overall, in the first 11 months of 2016, current budget balance and overall budget balance have achieved surplus of KHR 4,163.77 billion and KHR 1,278.81 billion, respectively.

V. Conclusion

As a result, as of November 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

គិតជា មីលានដុល្លារ



ការងារប្រតិបត្តិការងារហិរញ្ញវត្ថុឆ្នាំ ២០១៦ TOFE: BUDGET IMPLEMENTATION FOR 2016

Billions of Riels	2016 C.B.L.	Implementation		Jan-16	Feb-16	Mar-16	Apr-16	May-16	Jun-16	Jul-16	Aug-16	Sep-16	Oct-16	Nov-16	Dec-16
		11 months	=91.7%												
I. DOMESTIC REVENUE	13,538.13	94.30%	12,766.04	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	958.92	1,010.04	-
I.CURRENT REVENUE	13,407.26	94.60%	12,683.84	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	946.83	1,010.04	-
a. TAX REVENUE	11,555.06	95.87%	11,077.69	798.05	960.99	1,496.42	1,234.70	1,099.36	1,034.05	986.34	933.91	930.27	794.83	808.77	-
Domestic tax revenue	9,409.46	98.72%	9,288.73	654.25	768.64	1,292.44	1,074.79	927.56	852.19	829.99	763.76	784.75	666.79	673.56	-
Direct Tax (income tax, profits tax)	2,647.31	105.54%	2,794.02	155.17	144.71	597.37	532.34	250.49	199.22	226.37	176.79	174.58	157.72	179.25	-
Indirect Tax	6,762.15	96.05%	6,494.71	499.08	623.93	695.08	542.45	677.07	652.97	603.61	586.98	610.17	509.07	494.30	-
o.w/ - Excise Tax on specific goods	619.50	97.40%	603.42	73.98	50.20	48.82	59.62	60.70	56.38	54.22	47.09	52.15	59.17	41.09	-
o.w/ -Special Excise Tax(petroleum,others)	1,902.40	107.72%	2,049.19	160.74	208.89	259.03	178.87	188.20	198.59	174.92	193.55	169.22	154.01	163.18	-
o.w/ - Excise Tax on specific services	72.70	85.09%	61.86	6.58	3.12	5.38	6.32	4.10	4.81	8.88	6.70	5.88	5.18	4.91	-
Other tax revenues	46.50	180.18%	83.77	4.09	3.82	6.94	3.68	7.27	7.86	10.68	14.68	8.69	5.17	10.90	-
Taxes on international trade	2,145.60	83.38%	1,788.95	143.80	192.35	203.98	159.91	171.80	181.86	156.35	170.14	145.52	128.04	135.21	-
Taxes and duties on imports	2,034.00	86.56%	1,760.66	141.37	190.82	201.44	155.82	170.19	179.75	153.76	167.15	142.41	125.77	132.19	-
o.w/ -Customs duties on imports	1,350.00	86.18%	1,163.42	110.72	118.23	149.06	103.20	109.91	100.03	95.26	100.13	92.40	93.41	91.07	-
-Customs duties on petroleum products	305.00	94.13%	287.09	13.67	33.59	23.71	27.34	26.41	38.75	30.56	31.94	24.15	16.77	20.21	-
-Additional tax on oil product - Road maintenance	275.00	81.33%	223.65	9.58	31.47	17.97	18.72	23.67	32.85	20.12	26.46	18.00	9.29	15.52	-
Taxes and duties on exports	111.60	25.35%	28.29	2.43	1.53	2.54	4.09	1.61	2.11	2.59	2.99	3.11	2.27	3.02	-
o.w/-Tax on rubber exports	33.00	66.16%	21.83	2.26	1.29	2.20	0.72	1.23	1.75	2.30	2.61	2.75	2.00	2.72	-
-Tax on export of agricultural products	2.90	30.55%	0.89	0.09	0.11	0.13	0.09	0.03	0.03	0.05	0.15	0.12	0.04	0.04	-
b. NON TAX REVENUE	1,852.21	86.72%	1,606.15	60.28	84.13	114.87	80.38	256.47	131.35	160.30	173.63	191.46	152.01	201.28	-
State Property Revenue	103.90	101.91%	105.88	0.31	1.79	6.04	12.19	5.39	8.55	6.97	4.26	31.95	5.26	23.16	-
Concession and rental land	88.08	99.24%	87.42	0.31	1.79	5.96	0.91	5.39	4.40	6.27	3.31	31.65	4.26	23.16	-
Income from Sales, Rental of Properties and Services	1,371.62	77.37%	1,061.27	48.36	69.16	80.97	43.44	170.14	101.73	88.88	137.94	68.10	116.41	136.13	-
Income of administrative public enterprises -operational services (for profit)	545.48	73.48%	400.81	3.42	18.23	22.64	8.39	95.68	37.34	19.07	69.22	13.34	51.45	62.02	-
Sales of Property of Public Administration	37.28	111.31%	41.50	2.00	2.41	4.41	4.29	2.46	4.84	4.78	4.49	4.80	3.21	3.80	-
Administrative fees	670.77	79.64%	534.19	40.59	39.70	48.74	27.10	66.29	47.02	52.62	55.19	38.17	53.79	64.99	-
Sales of Services	96.48	73.74%	71.15	1.26	7.81	4.30	2.28	4.34	11.59	11.21	8.37	9.82	5.99	4.17	-
Other non tax	376.69	116.54%	439.00	11.62	13.18	27.85	24.75	80.93	21.08	64.44	31.43	91.41	30.34	41.98	-
2. CAPITAL REVENUE	130.86	62.82%	82.20	-	8.94	9.40	-	5.80	7.57	32.75	0.39	5.25	12.09	-	-
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	-	-

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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
		11 months	=91.7%												
II. BUDGET EXPENDITURE	16,953.34	66.96%	11,351.83	672.53	859.53	832.16	934.63	1,000.44	1,468.89	1,142.45	1,034.96	1,319.55	1,229.41	857.28	-
I. CURRENT EXPENDITURE	11,156.99	75.15%	8,384.67	581.26	568.24	593.88	630.81	810.25	873.14	826.13	797.80	1,025.21	958.85	719.11	-
a. Wages	5,636.34	84.58%	4,767.32	334.66	384.75	413.72	399.24	489.33	529.74	478.72	466.33	458.56	398.22	414.06	-
Personnel charges-civil administrative	3,675.85	80.31%	2,952.25	191.16	231.67	264.47	233.62	322.23	349.57	306.60	292.89	288.68	228.58	242.79	-
Personnel charges-national defence and security	1,960.49	92.58%	1,815.07	143.50	153.08	149.24	165.62	167.10	180.17	172.12	173.44	169.88	169.64	171.27	-
b. Non wage	5,520.65	65.52%	3,617.35	246.60	183.49	180.16	231.57	320.92	343.40	347.41	331.47	566.65	560.63	305.06	-
-Purchases	1,320.41	60.73%	801.89	93.42	27.85	16.41	41.53	59.89	77.25	55.73	107.22	87.05	129.06	106.47	-
-Services	1,426.71	57.09%	814.47	17.32	49.02	37.26	48.77	45.84	64.36	63.14	93.87	157.23	116.18	121.49	-
-Financial charges	336.48	92.16%	310.11	26.89	45.96	37.06	7.40	9.57	8.71	39.92	60.98	49.04	11.30	13.28	-
-Social Benefit	784.51	77.93%	611.38	4.60	13.70	38.04	34.15	102.12	130.84	47.55	36.55	30.43	150.28	23.11	-
-Grants	989.42	89.92%	889.70	104.36	46.97	51.40	89.27	26.61	56.66	140.01	21.18	171.76	142.26	39.25	-
-Other non wage	663.13	28.62%	189.80	-	0.00	-	10.45	76.89	5.58	1.06	11.67	71.15	11.54	1.45	-
2. CAPITAL	5,796.35	51.19%	2,967.16	91.27	291.28	238.29	303.83	190.19	595.74	316.33	237.16	294.34	270.57	138.16	-
Domestic Financing	1,925.00	65.17%	1,254.60	14.98	151.67	70.54	120.00	67.14	68.43	185.22	140.68	188.14	157.09	90.70	-
Tangible fixed assets and land	1,925.00	65.16%	1,254.36	14.98	151.67	70.52	120.00	67.14	68.43	185.22	140.46	188.14	157.09	90.70	-
External assistance (Project)	3,871.35	44.24%	1,712.56	76.29	139.61	167.75	183.82	123.05	527.31	131.10	96.48	106.20	113.48	47.46	-
CURRENT DEF/SURPL.comt (I.I-II.I)	2,250.27	191.05%	4,299.17	277.08	476.88	1,017.42	684.28	545.59	292.26	320.51	309.73	96.52	(12.01)	290.93	-
OVERALL DEF/SURPL.comt (I-II)	(3,415.21)	-41.41%	1,414.21	185.81	194.54	788.53	380.45	361.20	(295.91)	36.93	72.96	(192.57)	(270.49)	152.77	-
3. Expenditure adjustments	-		(135.40)	(63.34)	(51.15)	(15.51)	(12.00)	(21.36)	33.83	(12.50)	(7.29)	15.45	(8.14)	6.59	-
Civil administration			(135.40)	(63.34)	(51.15)	(15.51)	(12.00)	(21.36)	33.83	(12.50)	(7.29)	15.45	(8.14)	6.59	-
CURRENT DEF/SURPL.cash(comt.+3)	2,250.27	185.03%	4,163.77	213.74	425.73	1,001.91	672.28	524.23	326.09	308.00	302.44	111.98	(20.15)	297.52	-
OVERALL DEF/SURPL.cash (com.+3)	(3,415.21)	-37.44%	1,278.81	122.47	143.38	773.03	368.45	339.84	(262.08)	24.43	65.67	(177.12)	(278.63)	159.35	-
III. FINANCING	3,415.21	-37.44%	(1,278.81)	(122.47)	(143.38)	(773.03)	(368.45)	(339.84)	262.08	(24.43)	(65.67)	177.12	278.63	(159.35)	
1. FOREIGN FINANCING	3,565.21	36.67%	1,307.46	48.50	91.77	125.77	151.73	102.17	521.67	35.58	76.88	64.42	68.73	20.24	
a. Budget support	203.00	0.00%	-	-	-	-	-	-	-	-	-	-	-	-	
b. Project aid	3,871.35	44.13%	1,708.51	102.65	121.40	163.30	172.10	148.29	533.02	99.26	97.42	118.61	91.69	60.75	
Spent	3,871.35	44.24%	1,712.56	76.29	139.61	167.75	183.82	123.05	527.31	131.10	96.48	106.20	113.48	47.46	
-Grants	541.99	91.67%	496.82	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	91.67%	496.82	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	36.52%	1,215.74	31.12	94.44	122.59	138.66	77.89	482.14	85.94	51.31	61.04	68.31	2.29	
Foreign borrowing	3,329.36	36.52%	1,215.74	31.12	94.44	122.59	138.66	77.89	482.14	85.94	51.31	61.04	68.31	2.29	-
Foreign borrowings from multilateral agencies	3,329.36	11.05%	368.02	(12.63)	53.47	71.64	49.11	12.26	18.60	77.30	41.57	15.22	39.64	1.84	-

តារាងប្រតិបត្តិការហិរញ្ញវត្ថុឆ្នាំ ២០១៦ TOFE: BUDGET IMPLEMENTATION FOR 2016

Billions of Riels	2016 C.B.L.	Implementation 11 months =91.7%	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	-		847.71	43.76	40.98	50.95	89.54	65.62	463.54	8.64	9.75	45.81	28.67	0.45
Pending			(4.05)	26.37	(18.21)	(4.45)	(11.72)	25.24	5.71	(31.84)	0.94	12.41	(21.79)	13.29
c. Amortization on external debts	(509.14)	78.77%	(401.05)	(54.15)	(29.63)	(37.53)	(20.37)	(46.12)	(11.35)	(63.68)	(20.54)	(54.19)	(22.96)	(40.51)
2. DOMESTIC FINANCING	(150.00)	1400.31%	(2,100.47)	(54.35)	(298.48)	(1,278.60)	(159.87)	(243.92)	(84.69)	26.59	(28.19)	39.12	102.40	(120.49)
a. Net bank financing (monetary suvey)	(197.00)	829.03%	(1,633.19)	137.52	(95.81)	(1,244.06)	(197.04)	(230.93)	(46.78)	46.66	(72.33)	105.06	(5.96)	(29.53)
- Government's deposits	(197.00)	829.03%	(1,633.19)	137.52	(95.81)	(1,244.06)	(197.04)	(230.93)	(46.78)	46.66	(72.33)	105.06	(5.96)	(29.53)
d. Private sectors	-		(477.41)	(185.85)	(194.08)	(25.92)	8.94	(19.15)	(35.44)	(38.43)	47.55	(36.06)	98.06	(97.02)
- Individual acct. & security deposits			(477.41)	(185.85)	(194.08)	(25.92)	8.94	(19.15)	(35.44)	(38.43)	47.55	(36.06)	98.06	(97.02)
e. \$Acc.-gap between NBC &MEF			10.13	(6.02)	(8.60)	(8.62)	28.23	6.16	(2.47)	18.36	(3.41)	(29.87)	10.30	6.06
3. OUTSTANDING OPERATIONS			(485.80)	(116.62)	63.32	379.80	(360.31)	(198.09)	(174.90)	(86.60)	(114.37)	73.58	107.50	(59.11)
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)
Memorandum Item :			-											
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
Provincial revenue	1,320.39	96.97%	1,280.36	45.47	166.29	71.17	119.31	67.45	43.38	137.05	162.43	151.18	179.89	136.75
o.w. provincial tax revenue	643.02	99.48%	639.71	23.78	56.51	43.34	35.56	36.10	35.20	65.04	62.70	104.13	69.51	107.84
o.w. prov. non-tax revenue	361.86	9.93%	35.95	3.77	2.41	2.63	3.68	2.19	3.35	3.38	4.93	2.46	3.51	3.63
o.w. prov. Transfer from central	315.51	191.66%	604.71	17.92	107.37	25.21	80.07	29.16	4.82	68.63	94.80	44.58	106.86	25.28
Provincial expenditure	1,118.20	90.79%	1,015.24	16.59	47.78	109.34	43.12	63.17	79.82	81.59	165.45	138.04	94.57	175.78
o.w. wage and salary	191.35	136.52%	261.23	12.34	22.12	30.01	21.22	27.15	27.73	25.79	25.76	25.59	25.11	18.41
o.w. non-wage	727.38	74.28%	540.32	1.63	18.56	65.83	15.17	31.40	41.00	45.57	89.76	81.33	56.91	93.17
o.w. investment	199.48	107.13%	213.69	2.62	7.09	13.50	6.73	4.62	11.09	10.23	49.94	31.12	12.55	64.20
Provincial Balance			265.11	28.88	118.51	(38.17)	76.19	4.28	(36.44)	55.46	(3.02)	13.14	85.31	(39.03)
Contribution from casino and Lottery			174.92	10.42	7.40	9.08	8.01	12.94	8.60	10.09	12.93	76.38	8.52	10.55
10 Ministry Spending by Program	4,755.34	89.00%	4,232.41	246.11	246.03	242.74	292.35	466.44	459.64	464.16	387.56	586.64	564.39	276.35

ភ្នំពេញ ថ្ងៃទី ១១ ខែ ធ្នូ ឆ្នាំ ២០១៦

អគ្គនាយក នៃអគ្គនាយកដ្ឋាន
គោលនយោបាយសេដ្ឋកិច្ច និងហិរញ្ញវត្ថុសាធារណៈ

ប្រធាននាយកដ្ឋានស្ថិតិ

ប្រធានការិយាល័យ
ស្ថិតិហិរញ្ញវត្ថុសាធារណៈ

ហង់ មិសុធួ

စိုက်ပျိုးရေးနှင့် ဆည်မြောင်း ဝန်ကြီးဌာန/ CURRENT BUDGET EXPENDITURE BY MINISTRY 2016

Million Riels	B.L 2016	Implementation 11 months =91.7%	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	75.2%	8,384,668	581,257	568,242	593,875	630,807	810,249	873,145	826,125	797,801	1,025,208	958,847	719,113
I. General Administration	1,699,707	132.0%	2,243,749	180,798	155,114	162,755	192,299	183,809	178,182	245,394	160,399	398,267	251,014	135,718
01. Royal Palace	77,259	83.9%	64,803	1,839	7,289	5,466	7,037	7,328	7,730	6,615	3,367	8,097	6,586	3,449
02. National Assembly	140,620	100.4%	141,196	18,474	16,307	-	34,763	-	35,413	-	-	36,071	168	-
03. Senate	58,941	100.7%	59,379	6,078	9,103	6,543	7,217	-	7,735	6,590	-	74	15,358	682
04. Constitutional 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	100.8%	306,963	8,066	32,482	38,322	16,767	28,043	44,347	32,162	21,273	29,303	25,313	30,884
05.4 CDC	14,607	42.9%	6,270.25	-	-	-	209	-	340	424	1,820	762	904	1,811
07.2 Interior-Administration	102,527	73.5%	75,329	3,845	3,229	7,173	7,242	7,404	9,954	8,312	8,526	5,994	7,951	5,699
08. Relations Assembly and Inspections	29,160	71.3%	20,791	670	775	1,711	1,838	1,294	3,800	1,977	2,278	2,977	1,534	1,937
09. Foreign Affairs and Int'l Cooperation	91,825	82.0%	75,255	429	6,567	14,845	1,027	13,633	2,553	2,982	9,624	12,622	1,455	9,519
10. Economy and Finance	502,175	254.4%	1,277,508	134,459	72,727	75,500	102,656	109,096	49,078	167,463	90,917	281,883	158,067	35,662
14. Planning	53,210	85.1%	45,288	1,510	1,726	2,405	2,518	6,378	2,806	5,216	5,256	4,722	3,243	9,508
28. Urbanization and Construction	121,900	48.4%	58,960	1,892	2,702	3,119	3,812	4,446	8,456	6,843	8,091	6,753	9,250	3,595
30. National Election Committee	114,839	42.8%	49,208.30	-	-	2,093	758	706	915	775	1,401	2,657	12,423	27,480
31. National Audit Authority	10,727	61.8%	6,629	395	395	419	589	450	786	413	1,252	601	569	759
33.1 Anti-corruption Authority	30,806	77.3%	23,826	991	1,113	3,055	1,594	3,294	1,633	1,480	3,548	1,827	3,544	1,746
34. Public Function	38,364	63.7%	24,429	616	700	1,343	2,000	1,717	2,636	2,578	2,796	3,924	3,132	2,987
II. Defense and Security	2,670,330	84.5%	2,256,435	239,564	176,713	159,221	196,743	182,103	190,444	199,543	240,499	221,143	222,584	227,879
06. National Defense	1,551,207	89.1%	1,382,557	94,581	116,377	100,715	130,345	109,654	116,711	128,783	161,733	142,979	146,004	134,676
07.1 Interior - Public Security	1,024,884	79.9%	819,200	142,329	57,730	54,934	62,546	67,835	68,971	63,685	73,377	70,951	69,264	87,578
26. Justice	94,239	58.0%	54,678	2,654	2,606	3,572	3,851	4,614	4,762	7,075	5,389	7,213	7,316	5,626
III. Social Administrative	4,291,441	73.3%	3,145,563	128,883	190,923	235,428	199,737	393,543	444,322	317,900	306,399	286,727	395,710	245,993
11. Information	61,946	74.0%	45,862	1,382	1,898	6,080	6,213	3,388	5,899	3,321	3,831	5,419	2,814	5,618
12. Public Health	1,110,791	74.6%	829,026	14,974	18,754	32,329	43,502	142,237	154,198	51,857	60,561	42,615	220,252	47,747
16. Education, Youth and Sport	2,029,897	71.8%	1,457,374	63,676	110,987	106,279	107,955	172,702	200,666	177,865	156,474	146,837	100,987	112,945
18. Culture and Fine-Arts	70,919	61.0%	43,283	1,919	2,103	2,280	3,335	3,501	4,816	4,396	6,347	3,695	4,748	6,141
19. Environment	47,331	69.5%	32,872	1,141	1,265	1,674	2,558	2,814	3,015	5,091	3,154	5,110	4,539	2,513
21. Social Affair & Veteran	713,925	82.3%	587,427	41,034	49,713	78,854	26,268	58,193	62,064	56,913	58,867	60,676	45,015	49,829
23. Public Worship and Religion	44,658	78.1%	34,883	915	1,356	1,743	2,503	2,892	3,752	5,602	5,787	3,153	2,416	4,764
24. Woman Affairs	40,674	67.7%	27,524	733	899	2,194	1,850	2,882	3,575	3,483	3,702	4,111	2,227	1,867
32. Labour and Vocational Training	171,300	51.0%	87,313	3,109	3,948	3,995	5,553	4,934	6,337	9,373	7,675	15,111	12,712	14,569
IV. Economy Administrative	1,154,557	61.8%	713,425	32,012	44,588	34,585	37,142	43,744	57,833	62,192	87,924	115,196	89,538	108,672
05.3 Civil Aviation Secretariate	50,679	49.0%	24,811	583	589	589	806	799	856	874	9,163	1,199	7,547	1,806
13. Industry, Mines and Energy	33,897	45.8%	15,530	608	699	932	1,290	1,441	1,652	1,773	2,046	1,687	1,778	1,625
15. Commerce	123,735	59.9%	74,056	1,319	3,533	8,399	2,911	3,010	3,921	4,205	6,067	8,291	5,781	26,619
17. Agriculture, Forestry and Fishery	188,025	59.5%	111,889	4,820	5,467	6,646	7,042	8,400	12,328	13,217	15,071	13,850	13,279	11,769
20. Rural Development	146,125	52.3%	76,484	1,303	1,573	2,876	6,939	4,299	7,384	11,989	5,652	5,985	7,100	21,386
22. Posts and Telecommunications	55,834	54.4%	30,375	795	983	1,505	1,186	3,220	2,705	3,057	2,959	5,196	2,781	5,989
25. Public Works and Transport	366,278	71.7%	262,540	19,291	26,743	7,166	9,733	13,574	13,616	16,725	35,024	63,587	34,855	22,227
27. Tourism	57,683	66.2%	38,180	1,540	2,309	3,262	3,319	3,431	5,185	3,236	4,626	6,304	1,646	3,322
29. Water Resources and Meteorology	93,417	59.9%	55,910	975	1,727	1,804	1,889	3,368	7,020	4,170	4,758	6,743	11,378	12,079
35. Industry and Handicrafts	38,885	60.8%	23,650	779	964	1,407	2,027	2,203	3,168	2,946	2,558	2,354	3,393	1,851
V. Miscellaneous	1,340,954	1.9%	25,497	-	905	1,886	4,886	7,050	2,364	1,097	2,581	3,876	852	-

ស្ថិតិហិរញ្ញវត្ថុរដ្ឋាភិបាលឆ្នាំ ២០១៦

គិតជាលានរៀល

Million Riels

តារាងស្ថិតិហិរញ្ញវត្ថុរដ្ឋាភិបាល

(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
TRANSACTIONS AFFECTING NET WORTH:															
A1 Revenue	13,130,463	13,934,559	94.2%	903,499.6	1,090,288.7	1,653,656.1	1,349,796.5	1,401,000.2	1,205,105.7	1,190,821.5	1,139,323.8	1,163,579.6	979,163.5	1,054,227.5	0.0
A11 Taxes	11,247,561	11,747,011	95.7%	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	838,264.6	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	538,317	582,989	92.3%	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	0.0
A14 Other revenue	1,344,584	1,604,559	83.8%	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	170,560.1	0.0
A2 Expense	8,341,441	10,746,772	77.6%	581,256.6	568,241.7	593,875.4	620,354.6	810,248.7	867,684.0	825,148.0	786,572.4	1,021,889.9	948,037.6	718,132.4	0.0
A21 Compensation of employees	4,170,407	4,935,254	84.5%	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	362,892.0	0.0
A22 Use of goods and services	1,616,361	2,747,120	58.8%	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	227,960.6	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	270,092	336,479	80.3%	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	9,759.2	0.0
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	807,618	989,364	81.6%	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	0.0
A27 Social benefits	936,708	1,151,396	81.4%	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	62,277.2	0.0
A28 Other expense	458,174	587,160	78.0%	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	15,996.8	0.0
GOB Gross operating balance (1-2+23+NOBz)	4,789,022	3,187,787	150.2%	322,243.0	522,047.0	1,059,780.8	729,441.9	590,751.5	337,421.7	365,673.5	352,751.4	141,689.7	31,125.9	336,095.1	0.0
NOB Net operating balance (1-2+NOBz) cl	4,789,022	3,187,787	150.2%	322,243.0	522,047.0	1,059,780.8	729,441.9	590,751.5	337,421.7	365,673.5	352,751.4	141,689.7	31,125.9	336,095.1	0.0
TRANSACTIONS IN NONFINANCIAL ASSETS:															
A31 Net Acquisition of Nonfinancial Assets	2,966,924	91,269	3250.8%	91,268.8	291,284.2	238,272.4	303,825.6	190,189.6	595,740.9	316,325.6	236,942.4	294,343.6	270,568.2	138,163.0	0.0
A311 Fixed assets	2,854,490	91,269	3127.6%	91,268.8	284,821.8	238,272.4	297,456.5	186,780.8	591,111.1	268,132.2	236,446.2	274,514.1	259,188.6	126,497.4	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	112,434	-		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	0.0
NLB Net lending / borrowing (1-2+NOBz-31)	1,822,097	3,096,518	58.8%	230,974.2	230,762.8	821,508.4	425,616.2	400,561.9	-258,319.2	49,347.9	115,809.0	-152,653.9	-239,442.3	197,932.1	0.0
TRANSACTIONS IN FINANCIAL ASSETS AND LIABILITIES (FINANCING):															
A32 Net acquisition of financial assets	2,027,128	(14,880)	-13623.4%	-14,879.7	32,142.0	863,500.7	529,122.5	417,054.1	216,575.9	-11,167.7	190,147.0	-154,014.6	-123,931.6	82,579.3	0.0
A321 Domestic	2,027,128	(14,880)	-13623.4%	-14,879.7	32,142.0	863,500.7	529,122.5	417,054.1	216,575.9	-11,167.7	190,147.0	-154,014.6	-123,931.6	82,579.3	0.0
A322 Foreign	-	-		0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
A33 Net incurrence of liabilities	385,630	(191,700)	-201.2%	-191,699.7	-168,992.3	76,705.8	123,877.0	62,614.4	474,895.0	-60,515.6	71,973.3	-1,360.6	113,485.3	-115,353.0	0.0
A331 Domestic	(612,814)	(249,188)	245.9%	-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	89,923.9	-90,428.3	0.0
A332 Foreign	998,443	57,488	1736.8%	57,487.8	76,236.5	118,133.8	126,935.3	103,127.6	476,507.0	-9,583.5	31,712.2	19,249.9	23,561.5	-24,924.7	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 December 8, 2016
2. Data on Expenditure at National Level and Sub-national level was received December 5, 2016
3. Data on Central Balance was received on December 23, 2016
4. Data on Provincial Balance was received on November 22, 2016
5. Data on Loan of ADB World Bank and Bilateral loan was retrieved on December 19 and Grant of ADB was received on December 20 and World Bank on December 10, 2016
6. Financial Operation Data (Credit Bank) was received on December 19, 2016

TOFE report will be updated in the next released report.

