

**Brief Report**  
**On**  
**State Budget Implementation in December 2017**



**I. Introduction**

Cambodia's macroeconomic conditions remain stable supported by stable exchange rate and manageable inflation rate. 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 2017, Central government has achieved total domestic revenue of KHR 16,648.27 billion (about 18.6% of GDP), accounted for 6.4 percent higher than budget law or grew by 15.6 percent compared to 2016, in which the revenue collection from General Department of Taxation increased by 27.3 percent, General Department of Custom and Excise increased by 9.9 percent and General Department of State Property and Non-Tax Revenue increased by 9.8 percent. Total current revenue has reached KHR 16,530.51 billion (about 18,5% of GDP), accounted for 6.6 percent higher than budget law or grew by 15.8 percent compared to previous year, in which tax revenue and non-tax revenue increased respectively by 17.4 percent and 6.3 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 preliminary data, total expenditure of central government has reached KHR 17,251 billion (about 19.3% of GDP), accounted for 11.6 percent lower than the budget law, in which total current expenditure has achieved KHR 12,043.72 billion (about 13.5% of GDP), accounted for 7.7% lower than the budget law but grew by 10.7 percent

compared to 2016. This expenditure has shown to have better performance than that of the previous year which reflects the improvement of the spending procedures and clearer understanding of the procedures and guidelines.

#### **IV. Budget Balance**

Due to higher revenue collection in 2017, the current budget balance has achieved surplus of KHR 4,267.79 billion, which could contribute to financing of investment and increase saving. In all, overall budget balance has achieved deficit of KHR 821.74 billion.

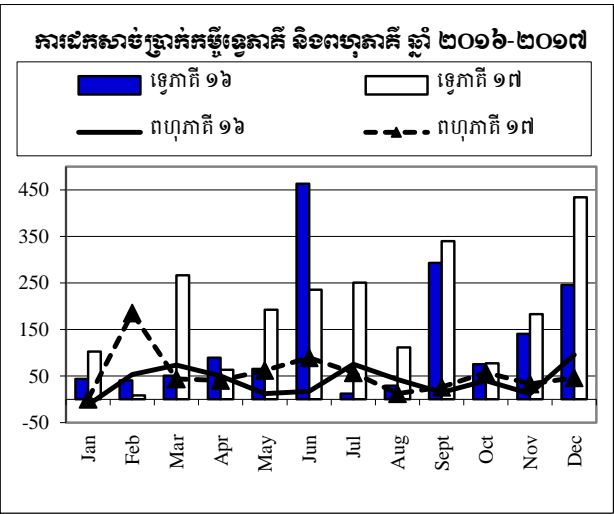
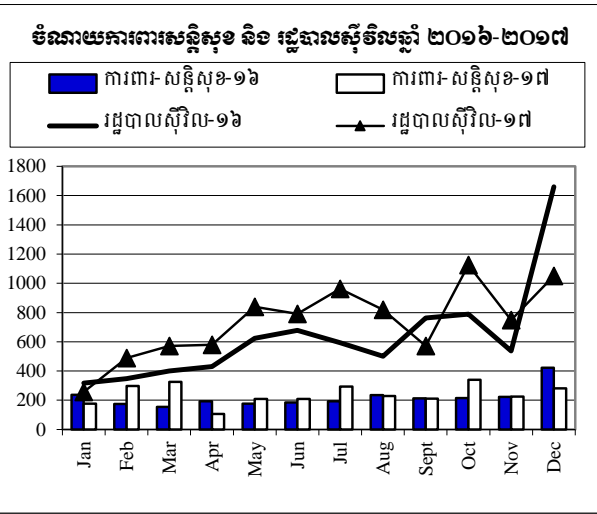
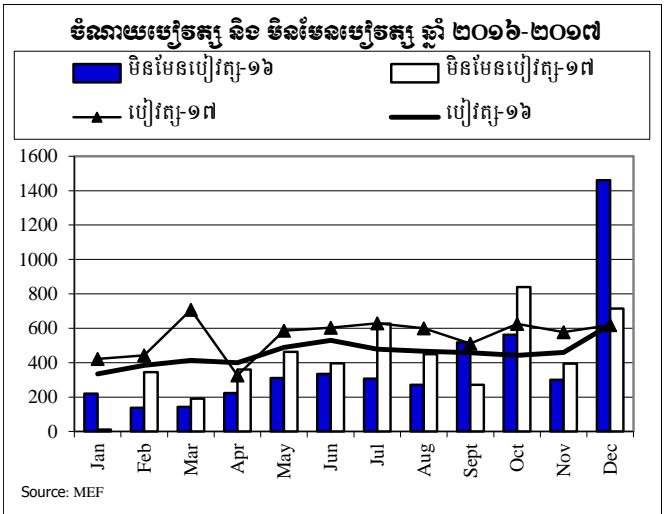
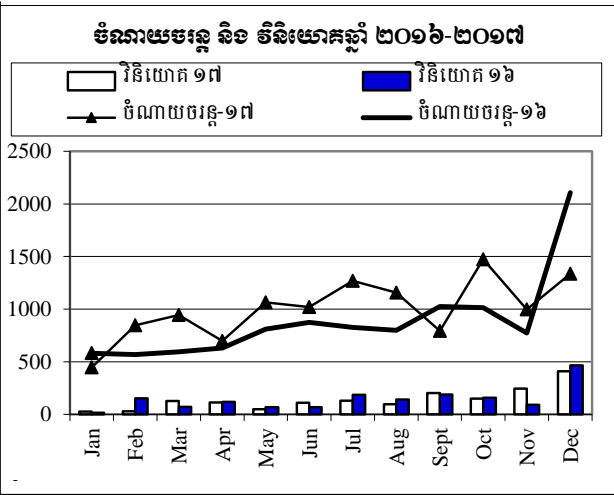
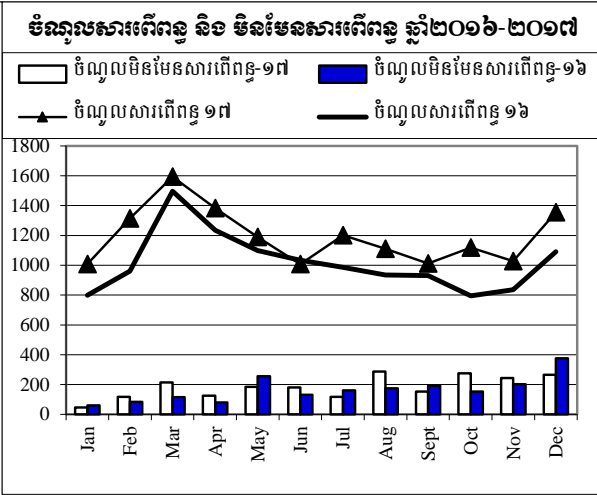
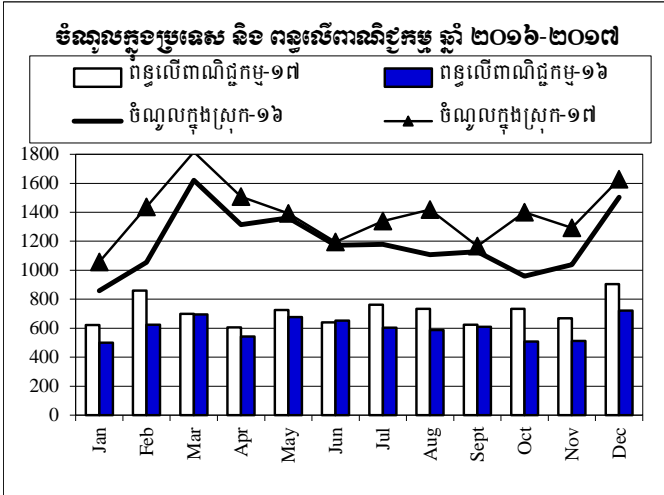
#### **V. Conclusion**

As a result for 2017, 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 2017 budget implementation also contributes to macroeconomic stability, social stability and peace that promotes better development.



# ការប្រៀបធៀបការអនុវត្តវិកា ឆ្នាំ ២០១៦-២០១៧

ភិក្ខុវិការ មីនាមរៀល



ការងារប្រតិបត្តិការហិរញ្ញវត្ថុឆ្នាំ ២០១៧ TOFE: BUDGET IMPLEMENTATION FOR 2017

Billions of Riels	2017 C.B.L.	Implementation 12 months =100%	Jan-17	Feb-17	Mar-17	Apr-17	May-17	Jun-17	Jul-17	Aug-17	Sep-17	Oct-17	Nov-17	Dec-17	
<b>I. DOMESTIC REVENUE</b>	<b>15,649.90</b>	<b>106.38%</b>	<b>16,648.27</b>	<b>1,057.01</b>	<b>1,437.41</b>	<b>1,816.04</b>	<b>1,508.43</b>	<b>1,391.28</b>	<b>1,193.82</b>	<b>1,339.77</b>	<b>1,417.36</b>	<b>1,165.42</b>	<b>1,400.83</b>	<b>1,292.70</b>	<b>1,628.19</b>
<b>I.CURRENT REVENUE</b>	<b>15,501.47</b>	<b>106.64%</b>	<b>16,530.51</b>	<b>1,053.66</b>	<b>1,431.92</b>	<b>1,806.65</b>	<b>1,508.43</b>	<b>1,374.95</b>	<b>1,188.06</b>	<b>1,319.39</b>	<b>1,397.44</b>	<b>1,165.42</b>	<b>1,392.38</b>	<b>1,270.83</b>	<b>1,621.39</b>
<b>a. TAX REVENUE</b>	<b>13,209.10</b>	<b>108.40%</b>	<b>14,319.24</b>	<b>1,007.34</b>	<b>1,314.61</b>	<b>1,593.41</b>	<b>1,383.69</b>	<b>1,189.94</b>	<b>1,006.91</b>	<b>1,201.55</b>	<b>1,109.94</b>	<b>1,011.86</b>	<b>1,117.95</b>	<b>1,026.77</b>	<b>1,355.26</b>
<b>Domestic tax revenue</b>	<b>11,009.50</b>	<b>112.11%</b>	<b>12,342.27</b>	<b>872.72</b>	<b>1,164.59</b>	<b>1,421.59</b>	<b>1,238.28</b>	<b>1,018.23</b>	<b>850.98</b>	<b>1,015.90</b>	<b>951.84</b>	<b>879.88</b>	<b>952.11</b>	<b>852.80</b>	<b>1,123.35</b>
Direct Tax (income tax, profits tax)	3,276.60	114.89%	3,764.36	251.53	305.03	722.27	632.38	291.75	211.81	253.35	217.79	256.21	218.88	184.68	218.68
Indirect Tax	7,732.90	110.93%	8,577.91	621.19	859.56	699.32	605.90	726.48	639.17	762.55	734.05	623.67	733.23	668.12	904.67
o.w/ - Excise Tax on specific goods	700.00	99.17%	694.21	83.87	76.85	66.36	48.10	42.06	60.11	60.11	70.13	50.04	80.20	43.17	13.21
o.w/ -Special Excise Tax(petroleum,others)	2,280.00	126.34%	2,880.64	172.42	219.46	239.71	218.18	230.93	215.89	247.31	233.93	199.88	266.54	271.48	364.89
Other tax revenues	98.50	122.88%	121.04	3.36	10.84	9.93	5.68	7.62	8.99	4.58	13.98	9.53	19.71	12.67	14.15
<b>Taxes on international trade</b>	<b>2,199.60</b>	<b>89.88%</b>	<b>1,976.97</b>	<b>134.62</b>	<b>150.02</b>	<b>171.81</b>	<b>145.41</b>	<b>171.71</b>	<b>155.93</b>	<b>185.64</b>	<b>158.11</b>	<b>131.98</b>	<b>165.85</b>	<b>173.98</b>	<b>231.91</b>
Taxes and duties on imports	2,149.80	89.82%	1,930.94	130.98	147.15	169.57	143.67	168.51	151.46	181.41	153.17	128.01	161.65	169.59	225.77
o.w/ -Customs duties on imports	1,430.00	94.27%	1,348.03	96.86	109.63	116.20	98.92	117.02	105.20	104.43	117.71	100.55	122.97	118.62	139.93
-Customs duties on petroleum products	320.00	65.01%	208.02	13.94	15.53	20.90	14.92	24.18	14.32	30.30	8.32	9.95	11.80	18.14	25.73
-Import tax for materials used for medical production	2.20	83.27%	1.83	-	-	-	-	0.56	-	0.30	-	-	0.46	-	0.52
Taxes and duties on exports	49.80	92.43%	46.03	3.64	2.88	2.24	1.73	3.21	4.47	4.23	4.94	3.98	4.20	4.38	6.15
o.w/-Tax on rubber exports	14.00	71.54%	10.02	0.18	0.19	0.41	0.58	0.77	1.56	0.90	1.10	0.96	1.10	0.94	1.32
-Tax on export of agricultural products	33.00	97.90%	32.31	3.31	2.56	1.71	1.06	2.13	2.70	3.03	3.46	2.70	2.56	2.97	4.13
o.w/-Tax on export of agricultural products	2.30	138.63%	3.19	0.12	0.08	0.10	0.09	0.27	0.14	0.19	0.36	0.27	0.51	0.42	0.62
<b>b. NON TAX REVENUE</b>	<b>2,292.37</b>	<b>96.46%</b>	<b>2,211.27</b>	<b>46.32</b>	<b>117.31</b>	<b>213.24</b>	<b>124.74</b>	<b>185.01</b>	<b>181.15</b>	<b>117.84</b>	<b>287.49</b>	<b>153.56</b>	<b>274.42</b>	<b>244.05</b>	<b>266.13</b>
<b>State Property Revenue</b>	<b>109.77</b>	<b>118.73%</b>	<b>130.33</b>	<b>1.27</b>	<b>0.96</b>	<b>15.19</b>	<b>3.37</b>	<b>24.03</b>	<b>8.43</b>	<b>9.38</b>	<b>17.58</b>	<b>12.07</b>	<b>11.47</b>	<b>10.21</b>	<b>16.37</b>
Concession and rental land	91.12	124.12%	113.10	1.27	0.88	15.18	3.37	11.20	8.43	5.93	17.58	12.07	11.47	10.21	15.51
<b>Income from Sales, Rental of Properties and Services</b>	<b>1,644.26</b>	<b>93.79%</b>	<b>1,542.21</b>	<b>37.84</b>	<b>93.12</b>	<b>141.43</b>	<b>99.78</b>	<b>123.14</b>	<b>137.38</b>	<b>88.65</b>	<b>204.59</b>	<b>79.15</b>	<b>157.20</b>	<b>184.46</b>	<b>195.45</b>
Income of administrative public enterprises -operational services (for profit)	724.17	94.28%	682.79	2.11	51.67	54.39	45.29	82.37	58.88	18.53	98.63	30.57	67.09	86.25	87.02
Sales of Property of Public Administration	84.84	78.25%	66.39	1.39	2.70	5.91	5.12	4.99	7.83	5.59	6.85	5.58	7.39	4.83	8.21
Administrative fees	733.11	95.67%	701.36	32.09	36.39	72.79	45.26	31.68	62.67	53.58	93.46	37.18	65.54	88.43	82.29
Sales of Services	82.45	91.29%	75.27	1.45	1.84	7.21	3.02	1.81	6.10	9.78	5.14	3.28	15.20	3.97	16.46
<b>Other non tax</b>	<b>538.35</b>	<b>100.07%</b>	<b>538.73</b>	<b>7.21</b>	<b>23.23</b>	<b>56.62</b>	<b>21.60</b>	<b>37.84</b>	<b>35.33</b>	<b>19.80</b>	<b>65.32</b>	<b>62.34</b>	<b>105.75</b>	<b>49.39</b>	<b>54.30</b>
<b>2. CAPITAL REVENUE</b>	<b>148.43</b>	<b>79.33%</b>	<b>117.76</b>	<b>3.35</b>	<b>5.49</b>	<b>9.39</b>	<b>-</b>	<b>16.33</b>	<b>5.76</b>	<b>20.39</b>	<b>19.92</b>	<b>-</b>	<b>8.45</b>	<b>21.88</b>	<b>6.79</b>
Other financial assets	148.43	79.33%	117.76	3.35	5.49	9.39	-	16.33	5.76	20.39	19.92	-	8.45	21.88	6.79

ការងារប្រតិបត្តិការហិរញ្ញវត្ថុឆ្នាំ ២០១៧ TOFE: BUDGET IMPLEMENTATION FOR 2017

Billions of Riels	2017 C.B.L.	Implementation 12 months =100%	Jan-17	Feb-17	Mar-17	Apr-17	May-17	Jun-17	Jul-17	Aug-17	Sep-17	Oct-17	Nov-17	Dec-17	
<b>II. BUDGET EXPENDITURE</b>	<b>19,518.94</b>	<b>88.38%</b>	<b>17,251.00</b>	<b>626.13</b>	<b>1,120.24</b>	<b>1,432.24</b>	<b>962.70</b>	<b>1,417.88</b>	<b>1,505.02</b>	<b>1,758.12</b>	<b>1,426.12</b>	<b>1,410.61</b>	<b>1,807.65</b>	<b>1,507.32</b>	<b>2,276.97</b>
<b>1. CURRENT EXPENDITURE</b>	<b>13,050.69</b>	<b>92.28%</b>	<b>12,043.72</b>	<b>445.62</b>	<b>845.75</b>	<b>945.26</b>	<b>696.63</b>	<b>1,065.37</b>	<b>1,020.39</b>	<b>1,269.89</b>	<b>1,155.79</b>	<b>793.01</b>	<b>1,473.98</b>	<b>996.12</b>	<b>1,335.90</b>
<b>a. Wages</b>	<b>6,804.06</b>	<b>97.73%</b>	<b>6,649.40</b>	<b>422.60</b>	<b>442.17</b>	<b>707.30</b>	<b>326.23</b>	<b>585.81</b>	<b>603.70</b>	<b>628.24</b>	<b>599.68</b>	<b>511.44</b>	<b>625.68</b>	<b>578.31</b>	<b>618.24</b>
Personnel charges-civil administrative	4,325.68	96.25%	4,163.59	246.56	256.04	394.93	253.62	385.95	401.11	400.66	391.37	306.07	360.07	366.60	400.63
Personnel charges-national defence and security	2,478.38	100.30%	2,485.80	176.04	186.13	312.36	72.60	199.87	202.60	227.58	208.31	205.38	265.61	211.72	217.61
<b>b. Non wage</b>	<b>6,246.63</b>	<b>86.36%</b>	<b>5,394.32</b>	<b>23.02</b>	<b>403.59</b>	<b>237.96</b>	<b>370.41</b>	<b>479.56</b>	<b>416.69</b>	<b>641.65</b>	<b>556.11</b>	<b>281.56</b>	<b>848.30</b>	<b>417.81</b>	<b>717.67</b>
-Purchases	1,418.29	76.86%	1,090.07	2.50	116.58	28.03	54.87	78.64	106.13	123.47	77.00	49.88	185.93	90.24	176.81
-Services	1,619.45	74.44%	1,205.46	4.60	28.15	38.88	89.90	64.35	89.27	105.44	109.26	146.45	160.80	114.76	253.60
-Financial charges	342.29	97.51%	333.78	12.62	58.83	46.74	10.60	16.30	21.05	14.01	107.59	10.97	9.39	22.63	3.07
-Social Benefit	804.72	102.19%	822.35	3.10	28.36	41.61	36.25	116.96	106.22	158.40	39.56	25.28	114.99	77.39	74.21
-Grants	1,302.21	114.65%	1,492.98	0.20	171.66	68.23	165.42	140.27	70.12	175.73	182.98	34.91	293.84	55.92	133.71
-Other non wage	759.66	59.20%	449.69	-	0.00	14.47	13.36	63.04	23.90	64.61	39.73	14.08	83.36	56.86	76.26
<b>2. CAPITAL</b>	<b>6,468.26</b>	<b>80.51%</b>	<b>5,207.28</b>	<b>180.51</b>	<b>274.48</b>	<b>486.98</b>	<b>266.07</b>	<b>352.51</b>	<b>484.63</b>	<b>488.24</b>	<b>270.33</b>	<b>617.60</b>	<b>333.67</b>	<b>511.20</b>	<b>941.07</b>
<b>Domestic Financing</b>	<b>2,183.70</b>	<b>77.23%</b>	<b>1,686.38</b>	<b>27.31</b>	<b>30.11</b>	<b>126.69</b>	<b>112.07</b>	<b>47.51</b>	<b>109.81</b>	<b>130.32</b>	<b>96.48</b>	<b>201.85</b>	<b>148.70</b>	<b>244.80</b>	<b>410.73</b>
Tangible fixed assets and land	2,183.70	76.43%	1,669.03	27.31	30.11	118.60	112.07	43.50	109.81	130.10	96.48	201.85	148.70	244.80	405.70
<b>External assistance (Project)</b>	<b>4,284.56</b>	<b>82.18%</b>	<b>3,520.90</b>	<b>153.20</b>	<b>244.38</b>	<b>360.29</b>	<b>154.00</b>	<b>305.00</b>	<b>374.82</b>	<b>357.92</b>	<b>173.85</b>	<b>415.75</b>	<b>184.96</b>	<b>266.40</b>	<b>530.34</b>
<b>CURRENT DEF/SURPL.comt (I.1-II.1)</b>	<b>2,450.78</b>	<b>183.08%</b>	<b>4,486.79</b>	<b>608.05</b>	<b>586.17</b>	<b>861.39</b>	<b>811.79</b>	<b>309.58</b>	<b>167.67</b>	<b>49.50</b>	<b>241.64</b>	<b>372.41</b>	<b>(81.60)</b>	<b>274.70</b>	<b>285.49</b>
<b>OVERALL DEF/SURPL.comt (I-II)</b>	<b>(3,869.04)</b>	<b>15.58%</b>	<b>(602.73)</b>	<b>430.88</b>	<b>317.18</b>	<b>383.80</b>	<b>545.73</b>	<b>(26.60)</b>	<b>(311.20)</b>	<b>(418.35)</b>	<b>(8.76)</b>	<b>(245.19)</b>	<b>(406.82)</b>	<b>(214.62)</b>	<b>(648.79)</b>
<b>3. Expenditure adjustments</b>	<b>-</b>		<b>(219.01)</b>	<b>(133.97)</b>	<b>(56.14)</b>	<b>176.52</b>	<b>(219.67)</b>	<b>(0.18)</b>	<b>18.81</b>	<b>4.64</b>	<b>(18.24)</b>	<b>(12.50)</b>	<b>21.73</b>	<b>(10.02)</b>	<b>10.02</b>
Civil administration			(219.01)	(133.97)	(56.14)	176.52	(219.67)	(0.18)	18.81	4.64	(18.24)	(12.50)	21.73	(10.02)	10.02
<b>CURRENT DEF/SURPL.cash(comt.+3)</b>	<b>2,450.78</b>	<b>174.14%</b>	<b>4,267.79</b>	<b>474.08</b>	<b>530.02</b>	<b>1,037.91</b>	<b>592.13</b>	<b>309.39</b>	<b>186.48</b>	<b>54.14</b>	<b>223.40</b>	<b>359.91</b>	<b>(59.88)</b>	<b>264.68</b>	<b>295.51</b>
<b>OVERALL DEF/SURPL.cash (com.+3)</b>	<b>(3,869.04)</b>	<b>21.24%</b>	<b>(821.74)</b>	<b>296.91</b>	<b>261.03</b>	<b>560.32</b>	<b>326.06</b>	<b>(26.78)</b>	<b>(292.38)</b>	<b>(413.71)</b>	<b>(27.00)</b>	<b>(257.69)</b>	<b>(385.09)</b>	<b>(224.64)</b>	<b>(638.77)</b>
<b>III. FINANCING</b>	<b>3,869.04</b>	<b>21.24%</b>	<b>821.74</b>	<b>(296.91)</b>	<b>(261.03)</b>	<b>(560.32)</b>	<b>(326.06)</b>	<b>26.78</b>	<b>292.38</b>	<b>413.71</b>	<b>27.00</b>	<b>257.69</b>	<b>385.09</b>	<b>224.64</b>	<b>638.77</b>
<b>I. FOREIGN FINANCING</b>	<b>3,869.04</b>	<b>86.77%</b>	<b>3,357.17</b>	<b>167.92</b>	<b>217.32</b>	<b>277.91</b>	<b>280.12</b>	<b>370.99</b>	<b>316.97</b>	<b>350.10</b>	<b>95.43</b>	<b>387.29</b>	<b>166.97</b>	<b>206.66</b>	<b>519.50</b>
<b>a. Budget support</b>	<b>250.00</b>	<b>127.03%</b>	<b>317.57</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>154.72</b>	<b>88.88</b>	<b>28.47</b>	<b>43.90</b>	<b>1.59</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
-Grants-budget support	88.00		107.57	-	-	-	-	88.88	13.48	5.21	-	-	-	-	-
-Debt and related liabilities-budget support	162.00	129.63%	210.00	-	-	-	154.72	-	14.99	38.70	1.59	-	-	-	-
Foreign borrowing	162.00	129.63%	210.00	-	-	-	154.72	-	14.99	38.70	1.59	-	-	-	-
<b>b. Project aid</b>	<b>4,284.56</b>	<b>82.15%</b>	<b>3,519.64</b>	<b>177.41</b>	<b>229.56</b>	<b>356.77</b>	<b>144.49</b>	<b>336.21</b>	<b>328.05</b>	<b>354.72</b>	<b>195.17</b>	<b>415.80</b>	<b>184.72</b>	<b>266.40</b>	<b>530.34</b>
<b>Spent</b>	<b>4,284.56</b>	<b>82.18%</b>	<b>3,520.90</b>	<b>153.20</b>	<b>244.38</b>	<b>360.29</b>	<b>154.00</b>	<b>305.00</b>	<b>374.82</b>	<b>357.92</b>	<b>173.85</b>	<b>415.75</b>	<b>184.96</b>	<b>266.40</b>	<b>530.34</b>
-Grants	599.84	100.00%	599.84	49.99	49.99	49.99	49.99	49.99	49.99	49.99	49.99	49.99	49.99	49.99	49.99
-Debt and related liabilities	3,684.72	79.28%	2,921.07	103.21	194.39	310.30	104.02	255.01	324.84	307.93	123.86	365.77	134.98	216.41	480.35
Foreign borrowing	3,684.72	79.28%	2,921.07	103.21	194.39	310.30	104.02	255.01	324.84	307.93	123.86	365.77	134.98	216.41	480.35

តារាងប្រតិបត្តិការហិរញ្ញវត្ថុឆ្នាំ ២០១៧ TOFE: BUDGET IMPLEMENTATION FOR 2017

Billions of Riels	2017 C.B.L.	Implementation		Jan-17	Feb-17	Mar-17	Apr-17	May-17	Jun-17	Jul-17	Aug-17	Sep-17	Oct-17	Nov-17	Dec-17
		12 months	=100%												
Foreign borrowings from multilateral agencies	3,684.72	17.78%	655.26	0.56	185.79	43.67	40.77	62.39	89.33	57.36	12.24	26.03	57.65	33.09	46.37
Foreign borrowings from bilateral agencies	-		2,265.81	102.65	8.60	266.64	63.24	192.61	235.50	250.57	111.62	339.73	77.32	183.32	433.99
<b>Pending</b>			<b>(1.27)</b>	<b>24.22</b>	<b>(14.81)</b>	<b>(3.52)</b>	<b>(9.51)</b>	<b>31.22</b>	<b>(46.78)</b>	<b>(3.21)</b>	<b>21.32</b>	<b>0.05</b>	<b>(0.24)</b>	<b>-</b>	<b>-</b>
<b>c. Amortization on external debts</b>	<b>(665.51)</b>	72.13%	<b>(480.03)</b>	<b>(9.49)</b>	<b>(12.25)</b>	<b>(78.86)</b>	<b>(19.09)</b>	<b>(54.11)</b>	<b>(39.54)</b>	<b>(48.52)</b>	<b>(101.32)</b>	<b>(28.51)</b>	<b>(17.75)</b>	<b>(59.74)</b>	<b>(10.84)</b>
<b>2. DOMESTIC FINANCING</b>	<b>-</b>	#DIV/0!	<b>(2,454.08)</b>	<b>(799.94)</b>	<b>(416.92)</b>	<b>(1,353.04)</b>	<b>(17.12)</b>	<b>(112.59)</b>	<b>96.41</b>	<b>(64.55)</b>	<b>225.78</b>	<b>(95.07)</b>	<b>79.82</b>	<b>(58.76)</b>	<b>61.88</b>
<b>a. Net bank financing (monetary survey)</b>	<b>-</b>	#DIV/0!	<b>(2,385.94)</b>	<b>(596.20)</b>	<b>(256.68)</b>	<b>(967.06)</b>	<b>(516.85)</b>	<b>(124.88)</b>	<b>44.91</b>	<b>(59.60)</b>	<b>109.85</b>	<b>(64.48)</b>	<b>45.04</b>	<b>13.60</b>	<b>(13.60)</b>
- Government's deposits		#DIV/0!	(2,385.94)	(596.20)	(256.68)	(967.06)	(516.85)	(124.88)	44.91	(59.60)	109.85	(64.48)	45.04	13.60	(13.60)
<b>d. Private sectors</b>	<b>-</b>		<b>(396.28)</b>	<b>(282.22)</b>	<b>(155.89)</b>	<b>(55.26)</b>	<b>3.77</b>	<b>13.33</b>	<b>26.23</b>	<b>(4.95)</b>	<b>115.93</b>	<b>(30.59)</b>	<b>(26.63)</b>	<b>(67.21)</b>	<b>67.21</b>
- Individual acct. & security deposits			(396.28)	(282.22)	(155.89)	(55.26)	3.77	13.33	26.23	(4.95)	115.93	(30.59)	(26.63)	(67.21)	67.21
<b>e. \$Acc.-gap between NBC &amp;MEF</b>			<b>328.14</b>	<b>78.47</b>	<b>(4.35)</b>	<b>(330.71)</b>	<b>495.96</b>	<b>(1.04)</b>	<b>25.27</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>61.42</b>	<b>(5.15)</b>	<b>8.27</b>
<b>3. OUTSTANDING OPERATIONS</b>			<b>(81.35)</b>	<b>335.11</b>	<b>(61.43)</b>	<b>514.80</b>	<b>(589.07)</b>	<b>(231.62)</b>	<b>(121.00)</b>	<b>128.17</b>	<b>(294.21)</b>	<b>(34.52)</b>	<b>138.29</b>	<b>76.75</b>	<b>57.38</b>
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)
Exchange rate (R/\$)				4,035	4,004	4,005	4,034	4,069	4,086	4,098	4,050	4,053	4,037	4,035	4,037
Provincial revenue	<b>1,457.89</b>	127.10%	<b>1,852.99</b>	<b>46.23</b>	<b>114.81</b>	<b>190.86</b>	<b>93.20</b>	<b>131.04</b>	<b>107.94</b>	<b>106.48</b>	<b>343.81</b>	<b>86.87</b>	<b>159.48</b>	<b>292.22</b>	<b>180.05</b>
o.w. provincial tax revenue	926.30	104.51%	968.05	43.08	51.31	74.11	29.79	50.29	92.37	72.60	94.29	69.40	120.93	196.57	73.31
o.w. prov. non-tax revenue	38.98	89.93%	35.05	2.74	4.42	2.07	1.42	1.86	2.05	2.23	5.07	1.97	2.04	1.76	7.43
o.w. prov. Transfer from central	492.61	172.53%	849.89	0.41	59.08	114.69	61.99	78.89	13.51	31.66	244.46	15.50	36.51	93.89	99.31
Provincial expenditure	<b>1,733.67</b>	69.52%	<b>1,205.18</b>	<b>19.78</b>	<b>48.51</b>	<b>93.16</b>	<b>80.14</b>	<b>114.53</b>	<b>82.62</b>	<b>130.30</b>	<b>121.58</b>	<b>90.39</b>	<b>180.36</b>	<b>160.39</b>	<b>83.42</b>
o.w. wage and salary	363.06	80.65%	292.82	17.20	20.15	18.86	26.83	28.98	30.74	28.81	32.29	26.66	28.38	24.38	9.56
o.w. non-wage	1,004.68	68.73%	690.50	0.67	21.65	38.59	37.95	69.60	43.74	79.29	73.39	51.41	136.75	75.99	61.46
	365.93	60.63%	221.86	1.92	6.71	35.71	15.36	15.94	8.14	22.21	15.90	12.32	15.23	60.01	12.40
Provincial Balance			647.81	26.44	66.30	97.70	13.06	16.51	25.32	(23.82)	222.23	(3.52)	(20.88)	131.83	96.63
Contribution from casino and Lottery	153.18	87.34%	133.78	5.17	11.78	9.29	9.48	14.56	15.05	7.04	17.72	0.45	24.62	10.75	7.86
10 Ministry Spending by Program	5,394.27	113.74%	6,135.24	146.49	392.93	340.20	383.07	608.71	528.65	603.47	653.48	383.77	828.24	555.11	711.12

ថ្ងៃ ខែមាយ ឆ្នាំរកា នព្វស័ក ព.ស. ២៥៦១

រាជធានីភ្នំពេញ ថ្ងៃទី ខែ ឆ្នាំ ២០១៧

អគ្គនាយករង

អគ្គនាយកដ្ឋានការងារសាធារណៈ

ប្រធាននាយកដ្ឋានស្តីពី

នាយកដ្ឋានស្តីពី និងវិភាគសេដ្ឋកិច្ច

ថ្ងៃចន្ទ ១៣កើត ខែមាយ ឆ្នាំរកា នព្វស័ក ព.ស. ២៥៦១

រាជធានីភ្នំពេញ ថ្ងៃទី ខែមករា ឆ្នាំ២០១៧

ប្រធានការិយាល័យ

ស្ថិតិហិរញ្ញវត្ថុសាធារណៈ

ហង់ វិសុទ្ធ

ចំណាយបច្ចុប្បន្ន ឆ្នាំ ២០១៧/ CURRENT BUDGET EXPENDITURE BY MINISTRY 2017

Million Riels	2017 C.B.L.	Implementation 12 months =100%	Jan-17	Feb-17	Mar-17	Apr-17	May-17	Jun-17	Jul-17	Aug-17	Sep-17	Oct-17	Nov-17	Dec-17	
<b>Total Current Expenditures</b>	<b>13,050,686</b>	<b>92.3%</b>	<b>12,043,720</b>	<b>445,619</b>	<b>845,753</b>	<b>945,256</b>	<b>696,634</b>	<b>1,065,373</b>	<b>1,020,392</b>	<b>1,269,887</b>	<b>1,155,791</b>	<b>793,007</b>	<b>1,473,982</b>	<b>996,123</b>	<b>1,335,903</b>
<b>I. General Administration</b>	<b>2,113,100</b>	<b>160.8%</b>	<b>3,397,570</b>	<b>76,231</b>	<b>289,508</b>	<b>201,300</b>	<b>268,197</b>	<b>265,664</b>	<b>221,597</b>	<b>485,476</b>	<b>368,358</b>	<b>139,762</b>	<b>527,421</b>	<b>207,327</b>	<b>346,727</b>
01. Royal Palace	85,748	98.5%	84,443	2,444	8,338	8,676	3,610	7,317	9,608	9,970	6,462	10,168	6,694	2,719	8,436
02. National Assembly	149,197	100.1%	149,317	21,146	17,976	19,484	16,877	-	20,584	15,978	-	3,947	32,796	-	529
03. Senate	62,002	102.5%	63,574	14,169	1,398	7,174	6,927	-	-	15,576	-	-	17,713	-	618
04. Constitutional Council	9,804	108.5%	10,638	1,781	1,149	-	1,781	271	630	2,774	-	-	1,930	321	-
05.1 Council of Minister	477,179	110.8%	528,808	4,100	23,663	42,283	25,862	60,439	23,126	132,778	38,924	23,635	24,169	22,411	107,419
05.4 CDC	16,210	56.3%	9,134	-	195	65	64	64	64	1,822	758	2,174	1,669	157	2,167
07.2 Interior-Administration	126,158	89.4%	112,802	4,889	5,181	9,335	9,227	8,510	10,919	11,621	10,971	10,575	9,980	6,476	15,119
08. Relations Assembly and Inspections	34,559	90.3%	31,213	796	1,024	1,436	2,192	2,535	2,472	2,022	3,811	3,417	2,571	3,598	5,340
09. Foreign Affairs and Int'l Cooperation	102,157	103.5%	105,683	478	1,304	13,878	4,655	15,535	9,045	18,050	1,727	10,318	12,730	8,230	9,732
10. Economy and Finance	575,075	335.2%	1,927,871	18,121	219,490	77,426	162,435	155,622	84,723	242,392	274,555	48,898	382,290	125,929	135,987
14. Planning	64,243	99.0%	63,593	2,007	3,219	3,956	3,165	3,462	4,145	4,830	7,963	4,302	7,319	5,430	13,795
28. Urbanization and Construction	134,775	79.1%	106,640	2,376	3,342	9,190	4,331	4,347	6,922	9,403	15,116	4,549	14,659	8,429	23,974
30. National Election Committee	180,945	70.4%	127,341.37	1,265	225	2,210	23,181	1,155	43,836	9,736	1,654	12,120	3,949	15,088	12,922
31. National Audit Authority	12,445	71.5%	8,901	446	448	448	524	469	791	746	1,271	552	622	956	1,628
33.1 Anti-corruption Authority	36,846	82.0%	30,209	1,366	1,375	3,757	1,787	3,559	1,640	4,034	1,838	2,102	3,607	3,100	2,045
34. Public Function	45,757	81.7%	37,402	847	1,376	1,853	1,579	2,378	3,092	3,743	3,309	3,004	4,723	4,482	7,016
<b>II. Defense and Security</b>	<b>3,212,242</b>	<b>93.5%</b>	<b>3,002,125</b>	<b>179,371</b>	<b>301,726</b>	<b>331,483</b>	<b>111,817</b>	<b>215,602</b>	<b>216,422</b>	<b>301,051</b>	<b>238,587</b>	<b>217,533</b>	<b>349,769</b>	<b>233,756</b>	<b>305,008</b>
06. National Defense	1,856,205	97.4%	1,807,963	117,670	131,002	261,982	31,376	133,452	136,066	186,829	147,429	133,307	200,783	145,898	182,170
07.1 Interior - Public Security	1,239,287	88.4%	1,095,609	58,368	166,494	64,091	75,434	75,943	72,826	106,733	81,788	76,997	138,191	78,434	100,309
26. Justice	116,750	84.4%	98,553	3,332	4,230	5,410	5,007	6,207	7,530	7,489	9,370	7,229	10,795	9,425	22,529
<b>III. Social Administrative</b>	<b>4,836,498</b>	<b>92.5%</b>	<b>4,471,479</b>	<b>172,075</b>	<b>219,338</b>	<b>328,486</b>	<b>237,614</b>	<b>511,006</b>	<b>483,449</b>	<b>404,489</b>	<b>434,624</b>	<b>286,718</b>	<b>450,534</b>	<b>442,349</b>	<b>500,799</b>
11. Information	71,081	91.2%	64,822	1,729	2,411	2,959	3,652	10,719	9,507	8,213	4,640	3,024	4,016	6,607	7,345
12. Public Health	1,201,855	88.8%	1,067,694	19,655	30,632	42,836	39,691	175,040	165,744	88,244	60,641	48,280	173,504	140,371	83,055
16. Education, Youth and Sport	2,383,673	90.8%	2,164,099	89,295	114,061	172,061	142,234	225,416	218,834	202,328	209,018	161,007	151,222	187,455	291,167
18. Culture and Fine-Arts	78,411	111.9%	87,709	2,275	2,777	3,180	3,004	5,214	5,102	7,728	28,358	5,606	8,740	5,543	10,182
19. Environment	61,908	95.3%	58,970	1,369	1,862	2,444	2,226	3,517	4,573	7,835	6,294	4,614	8,001	7,134	9,100
21. Social Affair & Veteran	749,763	104.0%	779,888	51,786	57,835	94,349	34,619	73,645	62,569	66,279	97,426	42,991	69,599	76,851	51,939
23. Public Worship and Religion	57,309	91.0%	52,154	1,220	2,747	3,046	3,159	5,945	4,759	3,812	6,247	4,879	3,923	4,985	7,431
24. Woman Affairs	42,741	93.1%	39,791	912	1,786	2,035	2,766	3,683	4,299	4,458	4,141	2,840	4,399	3,758	4,715
32. Labour and Vocational Training	189,759	82.4%	156,353	3,833	5,227	5,577	6,262	7,826	8,062	15,591	17,860	13,477	27,130	9,644	35,864
<b>IV. Economy Administrative</b>	<b>1,306,367</b>	<b>78.9%</b>	<b>1,030,704</b>	<b>17,943</b>	<b>32,124</b>	<b>48,096</b>	<b>68,399</b>	<b>55,072</b>	<b>64,788</b>	<b>75,486</b>	<b>108,860</b>	<b>140,620</b>	<b>140,563</b>	<b>107,088</b>	<b>171,666</b>
05.3 Civil Aviation Secretariate	55,104	74.4%	40,979	750	842	844	931	2,335	957	7,998	3,489	1,539	11,284	7,642	2,366
13. Industry, Mines and Energy	46,402	60.3%	27,977	811	1,154	1,512	1,526	2,276	2,248	2,437	2,233	2,695	3,827	3,368	3,889
15. Commerce	130,313	70.9%	92,375	1,958	4,423	4,607	7,796	4,969	8,669	6,544	12,328	7,772	17,516	4,921	10,873
17. Agriculture, Forestry and Fishery	220,187	84.8%	186,699	5,472	7,600	8,572	8,832	13,128	14,940	14,798	23,587	17,615	15,210	21,187	35,759
20. Rural Development	160,807	52.9%	85,062	1,330	2,036	3,370	2,988	5,729	7,581	6,120	8,894	7,914	7,459	7,123	24,519
22. Posts and Telecommunications	59,149	119.3%	70,582	1,037	1,349	2,129	18,385	2,264	5,573	4,583	4,867	5,283	12,449	4,108	8,553
25. Public Works and Transport	388,160	81.8%	317,510	3,190	5,052	15,041	9,350	12,379	11,397	13,628	32,852	72,802	43,322	42,853	55,645
27. Tourism	81,828	86.8%	71,043	1,114	6,451	5,421	12,349	5,449	3,419	7,293	6,082	5,518	4,735	6,642	6,571
29. Water Resources and Meteorology	118,302	83.7%	99,069	1,318	1,918	3,197	4,015	3,610	7,574	7,179	11,002	15,715	21,360	4,477	17,703
35. Industry and Handicrafts	46,116	85.5%	39,408	963	1,298	3,402	2,228	2,934	2,430	4,907	3,523	3,767	3,401	4,766	5,789
<b>V. Miscellaneous</b>	<b>1,582,479</b>	<b>9.0%</b>	<b>141,842</b>	<b>-</b>	<b>3,057</b>	<b>35,890</b>	<b>10,607</b>	<b>18,030</b>	<b>34,136</b>	<b>3,385</b>	<b>5,363</b>	<b>8,373</b>	<b>5,695</b>	<b>5,603</b>	<b>11,703</b>
99.Unexpect Expenditure	1,582,479	9.0%	141,842	-	3,057	35,890	10,607	18,030	34,136	3,385	5,363	8,373	5,695	5,603	11,703

## **NOTE**



TOFE report was issued based on temporary data as following:

1. Data on Revenue at National and Sub-national level was received on January 23, 2018
2. Data on Expenditure at National Level and Sub-national level was received January 16, 2018
3. Data on Central Balance was received on January 22, 2018
4. Data on Provincial Balance was received on January 27, 2018
5. Data on Loan and Grant of multilateral was retrieved on January 23, 2018
6. Financial Operation Data (Credit Bank) was received on January 24, 2018

TOFE report will be updated in the next released.

