

Brief Report
On
State Budget Implementation in November 2017



I. Introduction

As of November 2017, Cambodian macroeconomic environment continued to be stable, underpinned from stabilized exchange rate and low inflation. Cambodia's economy remained robust mainly driven by garment sector, construction sector and real estate. With momentum growth and favorable macroeconomic management, fiscal consolidation has remarkable progress that has demonstrated the concerted efforts in mobilizing revenue and prudent spending.

II. Revenue Performance

In November 2017, Central government has achieved total domestic revenue of KHR 1,292.7 billion, increased by 24.4 percent compared to November 2016 due to the increase in direct tax, indirect tax, international trade tax and non-tax revenue.

Overall, as of November 2017, total domestic revenue has reached KHR 14,957.39 billion which accounted for 3.9 percent higher than budget law or grew by 16.9 percent compared to previous year, in which the revenue collection from General Department of Taxation increased by 26.1 percent, General Department of Custom and Excise of Cambodia increased by 9.2 percent and General Department of State Property and Non-Tax Revenue increased by 23.9 percent. Total current revenue in the first 11 months of 2017 has reached KHR 14,863.69 billion, grew by 16.9% compared to the previous year. This momentum increase in revenue collection reflects the efficiency and effectiveness of current reform on Revenue collection administration which focuses on strengthening taxpayer registration, auditing, strengthening civil service delivery to taxpayers, anti-smuggling efforts, and modernizing tax and custom administration.

III. Expenditure Performance

In November 2017, expenditure of central government has achieved KHR 1,493.42 billion, expanded by 28.4 percent compared to November 2016.

As of November 2017, total expenditure has reached KHR 15,001.66 billion, which accounted for 14.8 percent lower than budget law but accelerated by 14.4 percent compared to previous year due to the rise in expenditure on security and defense and general administration. The 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

In November 2017, the current budget balance has achieved surplus of KHR 274.7 billion but overall budget balance has showed deficit of KHR 200.72 billion. Overall, as of November 2017, the current budget balance has achieved surplus of KHR 3,934.08 billion but overall budget balance has showed deficit of KHR 266.06 billion.

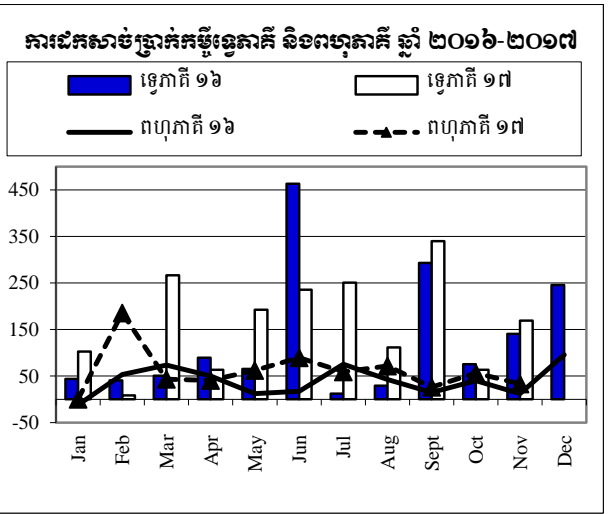
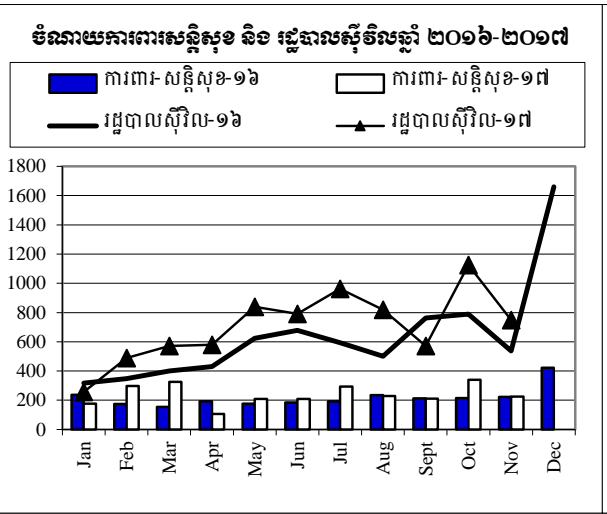
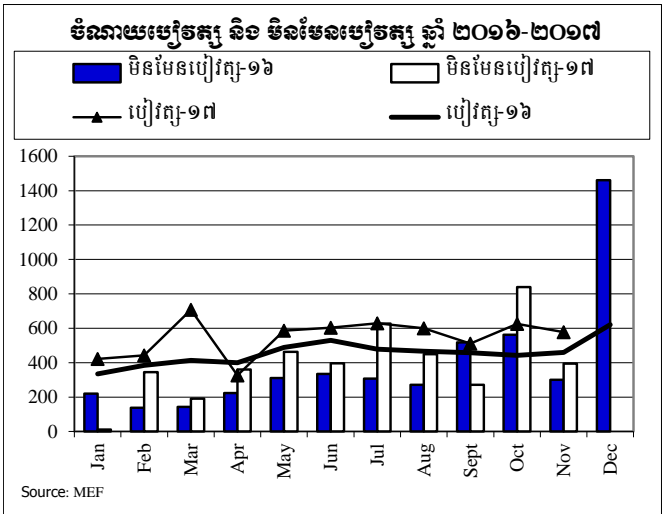
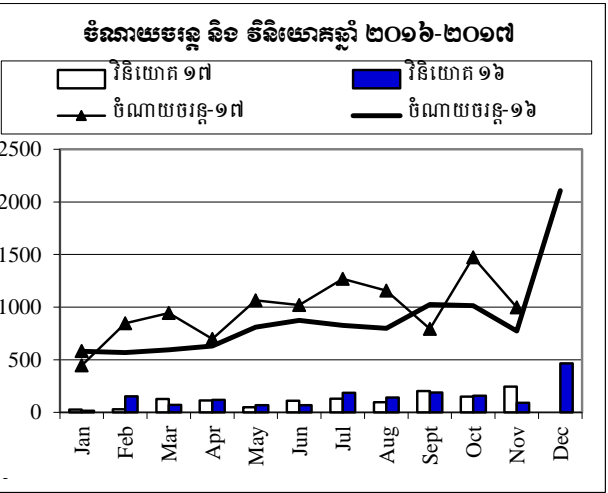
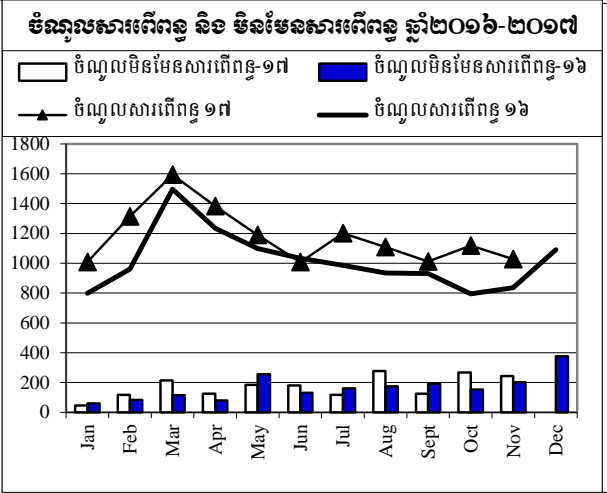
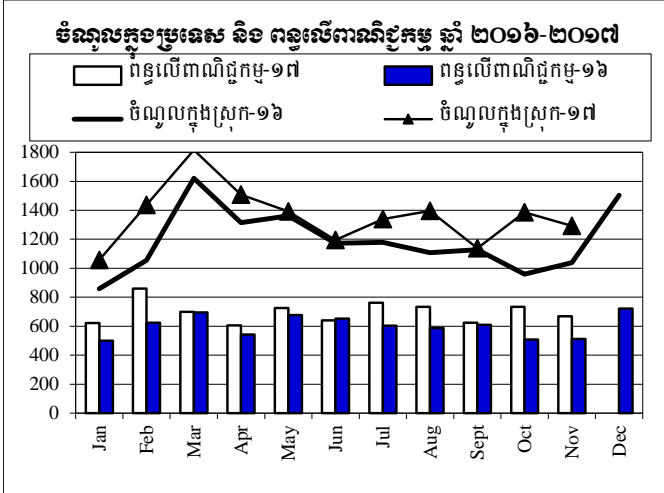
V. Conclusion

As a result, as of November 2017, the budget implementation has improved notably as revenue collection has achieved its target and expenditure has a better performance than the previous year, although it is lower than its target. 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.



ការប្រៀបធៀបការអនុវត្តវិកា ឆ្នាំ ២០១៦-២០១៧

ភ្នាក់ងារ ប្រតិបត្តិការ



ការងារប្រតិបត្តិការហិរញ្ញវត្ថុឆ្នាំ 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
		11 months	=91.7%												
I. DOMESTIC REVENUE	15,649.90	95.57%	14,957.39	1,057.01	1,437.42	1,816.04	1,508.43	1,391.29	1,193.82	1,339.77	1,396.65	1,137.96	1,386.30	1,292.70	-
I. CURRENT REVENUE	15,501.47	95.89%	14,863.69	1,053.67	1,431.93	1,806.64	1,508.43	1,374.96	1,188.06	1,319.39	1,385.54	1,137.96	1,386.30	1,270.83	-
a. TAX REVENUE	13,209.10	98.13%	12,962.64	1,007.34	1,314.62	1,593.41	1,383.68	1,189.94	1,006.91	1,201.54	1,108.57	1,011.86	1,118.00	1,026.77	-
Domestic tax revenue	11,009.50	101.89%	11,217.68	872.73	1,164.59	1,421.59	1,238.28	1,018.23	850.98	1,015.90	950.60	879.88	952.11	852.80	-
Direct Tax (income tax, profits tax)	3,276.60	108.21%	3,545.48	251.53	305.03	722.27	632.38	291.75	211.82	253.35	217.59	256.21	218.88	184.68	-
Indirect Tax	7,732.90	99.22%	7,672.20	621.19	859.56	699.32	605.90	726.48	639.17	762.55	733.01	623.67	733.23	668.12	-
o.w/ - Excise Tax on specific goods	700.00	97.29%	681.00	83.87	76.85	66.36	48.10	42.06	60.11	60.11	70.13	50.04	80.20	43.17	-
o.w/ -Special Excise Tax(petroleum,others)	2,280.00	110.33%	2,515.52	172.42	219.47	239.71	218.19	230.93	215.90	247.31	233.70	199.88	266.54	271.48	-
Other tax revenues	98.50	108.46%	106.83	3.37	10.84	9.93	5.68	7.62	8.99	4.58	13.92	9.53	19.71	12.67	-
Taxes on international trade	2,199.60	79.33%	1,744.96	134.61	150.03	171.81	145.40	171.71	155.93	185.64	157.97	131.98	165.89	173.98	-
Taxes and duties on imports	2,149.80	79.31%	1,705.04	130.98	147.15	169.57	143.67	168.51	151.46	181.41	153.04	128.01	161.65	169.59	-
o.w/ -Customs duties on imports	1,430.00	84.47%	1,207.98	96.86	109.63	116.20	98.92	117.02	105.20	104.43	117.58	100.55	122.97	118.62	-
-Customs duties on petroleum products	320.00	56.97%	182.29	13.95	15.53	20.90	14.92	24.18	14.32	30.30	8.32	9.95	11.80	18.14	-
-Import tax for materials used for medical production	2.20	59.76%	1.31	-	-	-	-	0.56	-	0.30	-	-	0.46	-	-
Taxes and duties on exports	49.80	80.16%	39.92	3.64	2.88	2.24	1.73	3.21	4.47	4.23	4.94	3.98	4.24	4.38	-
o.w/-Tax on rubber exports	14.00	62.10%	8.69	0.18	0.19	0.41	0.58	0.77	1.56	0.90	1.10	0.96	1.10	0.94	-
-Tax on export of agricultural products	33.00	85.38%	28.18	3.31	2.56	1.71	1.06	2.13	2.70	3.03	3.46	2.70	2.56	2.97	-
o.w/-Tax on export of agricultural products	2.30	111.54%	2.57	0.13	0.08	0.10	0.09	0.27	0.14	0.19	0.36	0.27	0.51	0.42	-
b. NON TAX REVENUE	2,292.37	82.93%	1,901.04	46.32	117.31	213.24	124.75	185.01	181.14	117.85	276.97	126.10	268.31	244.05	-
State Property Revenue	109.77	100.90%	110.75	1.28	0.96	15.19	3.37	24.03	8.43	9.38	17.55	12.05	8.31	10.21	-
Concession and rental land	91.12	103.58%	94.38	1.27	0.88	15.18	3.37	11.20	8.43	5.93	17.55	12.05	8.31	10.21	-
Income from Sales, Rental of Properties and Services	1,644.26	80.38%	1,321.59	37.84	93.13	141.43	99.79	123.14	137.38	88.66	204.55	54.08	157.14	184.46	-
Income of administrative public enterprises -operational services (for profit)	724.17	78.81%	570.69	2.11	51.67	54.39	45.29	82.37	58.87	18.53	98.63	5.49	67.09	86.25	-
Sales of Property of Public Administration	84.84	68.49%	58.10	1.39	2.70	5.91	5.12	4.99	7.83	5.59	6.82	5.58	7.35	4.83	-
Administrative fees	733.11	84.45%	619.08	32.09	36.39	72.79	45.26	31.68	62.67	53.59	93.47	37.18	65.52	88.43	-
Sales of Services	82.45	71.29%	58.78	1.45	1.84	7.21	3.02	1.81	6.10	9.78	5.12	3.28	15.20	3.97	-
Other non tax	538.35	87.06%	468.70	7.21	23.23	56.62	21.59	37.84	35.33	19.81	54.87	59.97	102.85	49.39	-
2. CAPITAL REVENUE	148.43	63.13%	93.70	3.35	5.49	9.39	-	16.33	5.76	20.39	11.11	-	-	21.88	-
Other financial assets	148.43	63.13%	93.70	3.35	5.49	9.39	-	16.33	5.76	20.39	11.11	-	-	21.88	-

ការងារប្រតិបត្តិការហិរញ្ញវត្ថុឆ្នាំ ២០១៧ TOFE: BUDGET IMPLEMENTATION FOR 2017

Billions of Riels	2017 C.B.L.	Implementation 11 months =91.7%	Jan-17	Feb-17	Mar-17	Apr-17	May-17	Jun-17	Jul-17	Aug-17	Sep-17	Oct-17	Nov-17	Dec-17	
II. BUDGET EXPENDITURE	19,518.94	76.88%	15,006.54	626.13	1,120.24	1,432.09	962.70	1,417.88	1,505.02	1,759.80	1,485.92	1,410.65	1,792.69	1,493.42	-
I. CURRENT EXPENDITURE	13,050.69	82.05%	10,707.82	445.62	845.75	945.26	696.63	1,065.37	1,020.39	1,269.89	1,155.79	793.01	1,473.98	996.12	-
a. Wages	6,804.06	88.64%	6,031.16	422.60	442.17	707.30	326.23	585.81	603.70	628.24	599.68	511.44	625.68	578.31	-
Personnel charges-civil administrative	4,325.68	86.99%	3,762.96	246.56	256.04	394.93	253.62	385.95	401.11	400.66	391.37	306.07	360.07	366.60	-
Personnel charges-national defence and security	2,478.38	91.52%	2,268.20	176.04	186.13	312.36	72.60	199.87	202.60	227.58	208.31	205.38	265.61	211.72	-
b. Non wage	6,246.63	74.87%	4,676.66	23.02	403.59	237.96	370.41	479.56	416.69	641.65	556.11	281.56	848.30	417.81	-
-Purchases	1,418.29	64.39%	913.26	2.50	116.58	28.03	54.87	78.64	106.13	123.47	77.00	49.88	185.93	90.24	-
-Services	1,619.45	58.78%	951.86	4.60	28.15	38.88	89.90	64.35	89.27	105.44	109.26	146.45	160.80	114.76	-
-Financial charges	342.29	96.62%	330.71	12.62	58.83	46.74	10.60	16.30	21.05	14.01	107.59	10.97	9.39	22.63	-
-Social Benefit	804.72	92.97%	748.13	3.10	28.36	41.61	36.25	116.96	106.22	158.40	39.56	25.28	114.99	77.39	-
-Grants	1,302.21	104.38%	1,359.27	0.20	171.66	68.23	165.42	140.27	70.12	175.73	182.98	34.91	293.84	55.92	-
-Other non wage	759.66	49.16%	373.43	-	0.00	14.47	13.36	63.04	23.90	64.61	39.73	14.08	83.36	56.86	-
2. CAPITAL	6,468.26	66.46%	4,298.73	180.51	274.48	486.84	266.07	352.51	484.62	489.92	330.13	617.65	318.70	497.30	-
Domestic Financing	2,183.70	58.42%	1,275.65	27.31	30.11	126.69	112.07	47.51	109.81	130.32	96.48	201.85	148.70	244.80	-
Tangible fixed assets and land	2,183.70	57.85%	1,263.33	27.31	30.11	118.60	112.07	43.50	109.81	130.10	96.48	201.85	148.70	244.80	-
External assistance (Project)	4,284.56	70.56%	3,023.08	153.20	244.38	360.15	154.00	305.00	374.82	359.60	233.65	415.80	170.00	252.50	-
CURRENT DEF/SURPL.comt (I.1-II.1)	2,450.78	169.57%	4,155.87	608.05	586.17	861.39	811.80	309.58	167.66	49.50	229.74	344.95	(87.68)	274.70	-
OVERALL DEF/SURPL.comt (I-II)	(3,869.04)	1.27%	(49.16)	430.88	317.18	383.94	545.73	(26.59)	(311.20)	(420.03)	(89.27)	(272.70)	(406.38)	(200.72)	-
3. Expenditure adjustments	-		(221.78)	(115.66)	(55.68)	151.11	(173.86)	(13.15)	(1.91)	30.45	(30.57)	(12.50)	-	-	-
Civil administration			(221.78)	(115.66)	(55.68)	151.11	(173.86)	(13.15)	(1.91)	30.45	(30.57)	(12.50)	-	-	-
CURRENT DEF/SURPL.cash(comt.+3)	2,450.78	160.52%	3,934.08	492.38	530.49	1,012.49	637.94	296.43	165.76	79.95	199.18	332.45	(87.68)	274.70	-
OVERALL DEF/SURPL.cash (com.+3)	(3,869.04)	7.00%	(270.94)	315.22	261.50	535.05	371.87	(39.75)	(313.11)	(389.58)	(119.84)	(285.20)	(406.38)	(200.72)	-
III. FINANCING	3,869.04	7.00%	270.94	(315.22)	(261.50)	(535.05)	(371.87)	39.75	313.11	389.58	119.84	285.20	406.38	200.72	-
I. FOREIGN FINANCING	3,869.04	72.60%	2,808.91	167.92	217.32	277.77	280.12	370.99	316.97	350.10	95.43	387.29	152.25	192.76	-
a. Budget support	250.00	127.03%	317.57	-	-	-	154.72	88.88	28.47	43.90	1.59	-	-	-	-
-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. Project aid	4,284.56	69.10%	2,960.53	177.41	229.56	356.63	144.49	336.21	328.04	354.72	195.17	415.80	170.00	252.50	-
Spent	4,284.56	70.56%	3,023.08	153.20	244.38	360.15	154.00	305.00	374.82	359.60	233.65	415.80	170.00	252.50	-
-Grants	599.84	91.67%	549.85	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	67.12%	2,473.23	103.21	194.39	310.16	104.02	255.01	324.83	309.61	183.66	365.81	120.01	202.51	-
Foreign borrowing	3,684.72	67.12%	2,473.23	103.21	194.39	310.16	104.02	255.01	324.83	309.61	183.66	365.81	120.01	202.51	-

តារាងប្រតិបត្តិការងារហិរញ្ញវត្ថុឆ្នាំ ២០១៧ TOFE: BUDGET IMPLEMENTATION FOR 2017

Billions of Riels	2017 C.B.L.	Implementation 11 months =91.7%		Jan-17	Feb-17	Mar-17	Apr-17	May-17	Jun-17	Jul-17	Aug-17	Sep-17	Oct-17	Nov-17	Dec-17
Foreign borrowings from multilateral agencies	3,684.72	18.16%	669.22	0.56	185.79	43.52	40.77	62.39	89.33	59.04	72.04	26.08	56.60	33.09	-
Foreign borrowings from bilateral agencies	-		1,804.01	102.65	8.60	266.64	63.24	192.61	235.50	250.57	111.62	339.73	63.41	169.42	-
Pending			(62.55)	24.22	(14.81)	(3.52)	(9.51)	31.22	(46.78)	(4.89)	(38.48)	-	-	-	-
c. Amortization on external debts	(665.51)	70.50%	(469.19)	(9.49)	(12.25)	(78.86)	(19.09)	(54.11)	(39.54)	(48.52)	(101.32)	(28.51)	(17.75)	(59.74)	-
2. DOMESTIC FINANCING	-	#DIV/0!	(1,205.56)	(476.23)	(430.09)	(1,133.28)	(280.06)	(140.29)	81.25	325.83	941.66	(94.35)	-	-	-
a. Net bank financing (monetary survey)	-	#DIV/0!	(1,009.97)	(183.60)	(267.37)	(1,041.07)	(506.74)	(124.37)	13.79	338.60	824.55	(63.77)	-	-	-
- Government's deposits		#DIV/0!	(1,009.97)	(183.60)	(267.37)	(1,041.07)	(506.74)	(124.37)	13.79	338.60	824.55	(63.77)	-	-	-
d. Private sectors	-		(432.60)	(313.14)	(158.30)	(55.98)	(0.49)	(3.02)	24.57	(12.76)	117.11	(30.59)	-	-	-
- Individual acct. & security deposits			(432.60)	(313.14)	(158.30)	(55.98)	(0.49)	(3.02)	24.57	(12.76)	117.11	(30.59)	-	-	-
e. \$Acc.-gap between NBC & MEF			237.02	20.51	(4.42)	(36.24)	227.17	(12.90)	42.89	-	-	-	-	-	-
3. OUTSTANDING OPERATIONS			(1,332.41)	(6.91)	(48.73)	320.47	(371.93)	(190.95)	(85.11)	(286.35)	(917.25)	(7.73)	254.13	7.96	-
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)	-
<i>Memorandum Item :</i>			-												
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	-
Provincial revenue	1,626.42	82.39%	1,340.06	46.23	114.81	190.86	93.20	131.04	107.94	106.48	343.68	86.85	118.98	-	-
o.w. provincial tax revenue	926.30	71.00%	657.71	43.08	51.31	74.11	29.79	50.29	92.37	72.60	94.29	69.40	80.47	-	-
o.w. prov. non-tax revenue	57.79	44.01%	25.44	2.36	4.41	2.07	1.42	1.86	2.05	2.23	5.04	1.95	2.04	-	-
o.w. prov. Transfer from central	642.33	102.27%	656.92	0.78	59.08	114.69	61.99	78.89	13.51	31.66	244.36	15.49	36.47	-	-
Provincial Balance			1,340.06	46.23	114.81	190.86	93.20	131.04	107.94	106.48	343.68	86.85	118.98	-	-
Contribution from casino and Lottery	153.18	82.20%	125.92	5.17	11.78	9.29	9.48	14.56	15.05	7.04	17.72	0.45	24.62	10.75	-
10 Ministry Spending by Program	5,394.27	100.55%	5,424.11	146.49	392.93	340.20	383.07	608.71	528.65	603.47	653.48	383.77	828.24	555.11	-

ថ្ងៃអង្គារ ១៣ ខែ បុស្ស ឆ្នាំ ពិសាខ ព.ស. ២៥៦២
រាជធានីភ្នំពេញ ថ្ងៃទី ០២ ខែ មករា ឆ្នាំ ២០១៨

អគ្គនាយករង
អគ្គនាយកដ្ឋានការងារនយោបាយ

ប្រធាននាយកដ្ឋានស្តីពី
នាយកដ្ឋានស្តីពីទិសដៅវិស័យសេដ្ឋកិច្ច

ប្រធានការិយាល័យ
ស្តីពីហិរញ្ញវត្ថុសាធារណៈ

ហង់ ច័ន្ទ

ចំណាយបច្ចុប្បន្នក្នុងឆ្នាំ ២០១៧/ CURRENT BUDGET EXPENDITURE BY MINISTRY 2017

Million Riels	2017 C.B.L.	Implementation 11 months =91.7%	Jan-17	Feb-17	Mar-17	Apr-17	May-17	Jun-17	Jul-17	Aug-17	Sep-17	Oct-17	Nov-17	Dec-17
Total Current Expenditures	13,050,686	82.0%	10,707,817	445,619	845,753	945,256	696,634	1,065,373	1,020,392	1,269,887	1,155,791	793,007	1,473,982	996,123
I. General Administration	2,113,100	144.4%	3,050,842	76,231	289,508	201,300	268,197	265,664	221,597	485,476	368,358	139,762	527,421	207,327
01. Royal Palace	85,748	88.6%	76,008	2,444	8,338	8,676	3,610	7,317	9,608	9,970	6,462	10,168	6,694	2,719
02. National Assembly	149,197	99.7%	148,788	21,146	17,976	19,484	16,877	-	20,584	15,978	-	3,947	32,796	-
03. Senate	62,002	101.5%	62,956	14,169	1,398	7,174	6,927	-	-	15,576	-	-	17,713	-
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	88.3%	421,390	4,100	23,663	42,283	25,862	60,439	23,126	132,778	38,924	23,635	24,169	22,411
05.4 CDC	16,210	43.0%	6,967	-	-	195	65	64	64	1,822	758	2,174	1,669	157
07.2 Interior-Administration	126,158	77.4%	97,683	4,889	5,181	9,335	9,227	8,510	10,919	11,621	10,971	10,575	9,980	6,476
08. Relations Assembly and Inspections	34,559	74.9%	25,873	796	1,024	1,436	2,192	2,535	2,472	2,022	3,811	3,417	2,571	3,598
09. Foreign Affairs and Int'l Cooperation	102,157	93.9%	95,950	478	1,304	13,878	4,655	15,535	9,045	18,050	1,727	10,318	12,730	8,230
10. Economy and Finance	575,075	311.6%	1,791,883	18,121	219,490	77,426	162,435	155,622	84,723	242,392	274,555	48,898	382,290	125,929
14. Planning	64,243	77.5%	49,798	2,007	3,219	3,956	3,165	3,462	4,145	4,830	7,963	4,302	7,319	5,430
28. Urbanization and Construction	134,775	61.3%	82,666	2,376	3,342	9,190	4,331	4,347	6,922	9,403	15,116	4,549	14,659	8,429
30. National Election Committee	180,945	63.2%	114,419.35	1,265	225	2,210	23,181	1,155	43,836	9,736	1,654	12,120	3,949	15,088
31. National Audit Authority	12,445	58.4%	7,273	446	448	448	524	469	791	746	1,271	552	622	956
33.1 Anti-corruption Authority	36,846	76.4%	28,164	1,366	1,375	3,757	1,787	3,559	1,640	4,034	1,838	2,102	3,607	3,100
34. Public Function	45,757	66.4%	30,386	847	1,376	1,853	1,579	2,378	3,092	3,743	3,309	3,004	4,723	4,482
II. Defense and Security	3,212,242	84.0%	2,697,117	179,371	301,726	331,483	111,817	215,602	216,422	301,051	238,587	217,533	349,769	233,756
06. National Defense	1,856,205	87.6%	1,625,794	117,670	131,002	261,982	31,376	133,452	136,066	186,829	147,429	133,307	200,783	145,898
07.1 Interior - Public Security	1,239,287	80.3%	995,300	58,368	166,494	64,091	75,434	75,943	72,826	106,733	81,788	76,997	138,191	78,434
26. Justice	116,750	65.1%	76,024	3,332	4,230	5,410	5,007	6,207	7,530	7,489	9,370	7,229	10,795	9,425
III. Social Administrative	4,836,498	82.1%	3,970,680	172,075	219,338	328,486	237,614	511,006	483,449	404,489	434,624	286,718	450,534	442,349
11. Information	71,081	80.9%	57,477	1,729	2,411	2,959	3,652	10,719	9,507	8,213	4,640	3,024	4,016	6,607
12. Public Health	1,201,855	81.9%	984,639	19,655	30,632	42,836	39,691	175,040	165,744	88,244	60,641	48,280	173,504	140,371
16. Education, Youth and Sport	2,383,673	78.6%	1,872,931	89,295	114,061	172,061	142,234	225,416	218,834	202,328	209,018	161,007	151,222	187,455
18. Culture and Fine-Arts	78,411	98.9%	77,527	2,275	2,777	3,180	3,004	5,214	5,102	7,728	28,358	5,606	8,740	5,543
19. Environment	61,908	80.6%	49,869	1,369	1,862	2,444	2,226	3,517	4,573	7,835	6,294	4,614	8,001	7,134
21. Social Affair & Veteran	749,763	97.1%	727,948	51,786	57,835	94,349	34,619	73,645	62,569	66,279	97,426	42,991	69,599	76,851
23. Public Worship and Religion	57,309	78.0%	44,723	1,220	2,747	3,046	3,159	5,945	4,759	3,812	6,247	4,879	3,923	4,985
24. Woman Affairs	42,741	82.1%	35,076	912	1,786	2,035	2,766	3,683	4,299	4,458	4,141	2,840	4,399	3,758
32. Labour and Vocational Training	189,759	63.5%	120,489	3,833	5,227	5,577	6,262	7,826	8,062	15,591	17,860	13,477	27,130	9,644
IV. Economy Administrative	1,306,367	65.8%	859,038	17,943	32,124	48,096	68,399	55,072	64,788	75,486	108,860	140,620	140,563	107,088
05.3 Civil Aviation Secretariate	55,104	70.1%	38,613	750	842	844	931	2,335	957	7,998	3,489	1,539	11,284	7,642
13. Industry, Mines and Energy	46,402	51.9%	24,088	811	1,154	1,512	1,526	2,276	2,248	2,437	2,233	2,695	3,827	3,368
15. Commerce	130,313	62.5%	81,503	1,958	4,423	4,607	7,796	4,969	8,669	6,544	12,328	7,772	17,516	4,921
17. Agriculture, Forestry and Fishery	220,187	68.6%	150,940	5,472	7,600	8,572	8,832	13,128	14,940	14,798	23,587	17,615	15,210	21,187
20. Rural Development	160,807	37.7%	60,544	1,330	2,036	3,370	2,988	5,729	7,581	6,120	8,894	7,914	7,459	7,123
22. Posts and Telecommunications	59,149	104.9%	62,028	1,037	1,349	2,129	18,385	2,264	5,573	4,583	4,867	5,283	12,449	4,108
25. Public Works and Transport	388,160	67.5%	261,866	3,190	5,052	15,041	9,350	12,379	11,397	13,628	32,852	72,802	43,322	42,853
27. Tourism	81,828	78.8%	64,472	1,114	6,451	5,421	12,349	5,449	3,419	7,293	6,082	5,518	4,735	6,642
29. Water Resources and Meteorology	118,302	68.8%	81,366	1,318	1,918	3,197	4,015	3,610	7,574	7,179	11,002	15,715	21,360	4,477
35. Industry and Handicrafts	46,116	72.9%	33,619	963	1,298	3,402	2,228	2,934	2,430	4,907	3,523	3,767	3,401	4,766
V. Miscellaneous	1,582,479	8.2%	130,139	-	3,057	35,890	10,607	18,030	34,136	3,385	5,363	8,373	5,695	5,603

NOTE



For November 2017, TOFE report was issued based on temporary data as following:

1. Data on Revenue at National was received on December 26, 2017
2. Data on Expenditure at National Level was received on December 26, 2017
3. Data on Loan and Grant of multilateral was retrieved on December 28, 2017

TOFE report will be updated in the next released.

