

របាយការណ៍ស្ថិតិហិរញ្ញវត្ថុរដ្ឋាភិបាលថ្នាក់ជាតិ

ប្រចាំខែធ្នូ ឆ្នាំ ២០១៧

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១. របាយការណ៍សង្ខេប

ស្ថិតិការអនុវត្តថវិកា ខែធ្នូ ឆ្នាំ ២០១៧

1. **ការអនុវត្តចំណូល** ÷ ក្នុងខែធ្នូឆ្នាំ២០១៧នេះ ចំណូលរដ្ឋបាលថ្នាក់ជាតិអនុវត្តបាន ១ ៦៥៨ ៨៧០ លានរៀល គឺបានថយចុះ ៦,៩១% ឬស្មើនឹង ១២៣,១០២ លានរៀលបើធៀបនឹងខែធ្នូ ឆ្នាំ២០១៦។ សម្រាប់ឆ្នាំ២០១៧ នេះ ចំណូលរដ្ឋបាលថ្នាក់ជាតិសរុបអនុវត្តបាន ១៧ ០៣៧ ៦៥៨ លានរៀល ឬស្មើនឹង ១០៥,៦០% នៃច្បាប់ ហិរញ្ញវត្ថុ ឆ្នាំ២០១៧ ឬបានកើនឡើង ៥,៧១% បើធៀបនឹងឆ្នាំមុន ដែលក្នុងនោះ ៨២,១៤% ជាចំណូលពន្ធ និង ១៧,៨៦% ជាចំណូលផ្សេងៗ និងអំណោយ។
2. **ចំណាយសរុប** ÷ ក្នុងខែធ្នូឆ្នាំ២០១៧នេះ ចំណាយសរុបរបស់រដ្ឋបាលថ្នាក់ជាតិអនុវត្តបាន ២ ២៥៩ ៤២៩ លាន រៀលគឺបានថយចុះ ៣២,៩៥% ឬស្មើនឹង ១ ១១០ ៣៦៤ លានរៀលបើធៀបទៅនឹងខែធ្នូ ឆ្នាំ២០១៦។ ជារួម ក្នុងឆ្នាំ២០១៧ ចំណាយសរុបអនុវត្តបាន ១៧ ០៣៣ ៣៩៦ លានរៀល ឬស្មើនឹង ៨៩,៦០% នៃច្បាប់ហិរញ្ញវត្ថុ ឆ្នាំ២០១៧ ឬបានកើនឡើង ៣,៦៦% បើធៀបនឹងឆ្នាំមុន ដោយក្នុងនោះរួមមានចំណាយ (expense) និងទ្រព្យ សកម្មមិនមែនហិរញ្ញវត្ថុ (ចំណាយវិនិយោគ) សម្រេចបាន ៩៤,៧៩% និង ៨០,១៦% នៃច្បាប់ហិរញ្ញវត្ថុប្រចាំ ឆ្នាំ។
3. **តុល្យភាពប្រតិបត្តិការរដ្ឋ** (ចំណូលដកចំណាយ) ក្នុងឆ្នាំ២០១៧នេះ មានចំនួន ៥ ៤១៤ ២២០ លានរៀល ទាបជាង ២,៧០% បើធៀបទៅនឹងឆ្នាំ២០១៦ នេះបណ្តាលមកពីការអនុវត្តចំណាយប្រសើរជាងឆ្នាំ២០១៦។ **សមតុល្យថែទាំការងារ/ប្រាក់កម្ចីសុទ្ធ** (ចំណូលដកចំណាយសរុប) ក្នុងឆ្នាំ២០១៧នេះ មានចំនួន ៤ ២៦១ លានរៀល ដែលក្នុងនោះមានទ្រព្យសកម្មហិរញ្ញវត្ថុសុទ្ធសរុបចំនួន ២ ០៣៨ ៧៤៣ លានរៀល និងបំណុលសរុបចំនួន ២ ០៣៤ ៤៨៣ លានរៀល។
4. **សន្និដ្ឋាន** ÷ ជារួម ក្នុងឆ្នាំ២០១៧នេះ ការអនុវត្តថវិកាទទួលបានលទ្ធផលល្អប្រសើរជាងឆ្នាំ២០១៦ ទាំងការប្រមូល ចំណូល (កើនឡើង ៥,៧១%) និងចំណាយ (expense) បានកើនឡើង ១០,១៤% ។ ចំណែក ចំណាយសរុប (ចំណាយ+ទ្រព្យសកម្មមិនមែនហិរញ្ញវត្ថុ)បានកើនឡើង ៣,៦៦% បើធៀបទៅនឹងការអនុវត្តឆ្នាំ២០១៦ ទោះបីជា ចំណាយលើទ្រព្យសកម្មមិនមែនហិរញ្ញវត្ថុសម្រេចបានតែ ៨០,១៦% នៃច្បាប់ហិរញ្ញវត្ថុឆ្នាំ២០១៧។



២.១. ប្រតិបត្តិការហិរញ្ញវត្ថុរដ្ឋាភិបាល

ឯកតា៖ លានរៀល

	ច្បាប់ឆ្នាំ ២០១៧	អនុវត្តន៍ ២០១៧	អនុវត្ត ២០១៧	ប្រចាំខែ មករា	ប្រចាំខែ កុម្ភៈ	ប្រចាំខែ មីនា	ប្រចាំខែ មេសា	ប្រចាំខែ ឧសភា	ប្រចាំខែ មិថុនា	ប្រចាំខែ កក្កដា	ប្រចាំខែ សីហា	ប្រចាំខែ កញ្ញា	ប្រចាំខែ តុលា	ប្រចាំខែ វិច្ឆិកា	ប្រចាំខែ ធ្នូ
វិធីសាស្ត្រគណនេយ្យ	Non Cash	Non Cash	Non Cash	Non Cash	Non Cash	Non Cash	Non Cash	Non Cash	Non Cash	Non Cash	Non Cash	Non Cash	Non Cash	Non Cash	Non Cash
1 ចំណូល	16,134,307.0	17,037,657.5	105.60%	1,103,650.8	1,481,907.8	1,841,416.8	1,545,134.7	1,512,621.6	1,227,625.6	1,353,223.3	1,408,600.0	1,201,766.0	1,438,331.9	1,264,509.4	1,658,869.6
11 ពន្ធ	13,026,600.0	13,995,545.4	107.44%	1,003,342.5	1,302,993.3	1,568,965.8	1,365,632.3	1,182,233.7	973,753.9	1,175,298.0	1,056,418.1	988,004.5	1,093,664.2	957,252.7	1,327,986.4
13 អំណោយ	687,838.0	779,925.5	113.39%	50,223.6	49,986.5	49,986.5	49,986.5	138,866.5	63,466.5	55,191.5	49,986.5	95,597.5	76,660.9	49,986.5	49,986.5
14 ចំណូលផ្សេងៗ	2,419,869.0	2,262,186.5	93.48%	50,084.8	128,928.0	222,464.6	129,515.9	191,521.4	190,405.1	122,733.8	302,195.3	118,164.0	268,006.8	257,270.2	280,896.7
2 ចំណាយ	12,262,844.6	11,623,437.5	94.79%	445,366.8	746,882.9	929,080.3	679,306.6	1,054,841.7	983,626.1	1,234,507.2	1,105,590.3	770,152.0	1,443,533.1	930,669.8	1,299,880.7
21 បន្តកប្បក្តិក	6,041,355.5	5,836,922.6	96.62%	361,420.4	382,064.8	607,975.3	302,738.3	518,110.3	539,112.3	553,191.5	508,232.3	458,678.3	552,823.3	492,987.3	559,588.5
22 ទិន្នន័យ និងសេវាកម្ម	2,847,163.0	2,170,407.0	76.23%	5,386.1	46,514.3	98,437.1	143,505.9	148,742.3	213,594.8	208,990.2	181,352.5	191,955.5	316,575.8	197,867.0	417,485.7
24 ការប្រាក់	342,294.0	288,603.8	84.31%	11,939.6	54,628.8	42,536.7	5,789.9	12,099.2	12,002.0	13,959.5	99,186.8	10,969.5	8,728.7	14,234.0	2,529.1
25 ឧបត្ថម្ភធន	10,920.0	225,055.2	2060.94%	0.0	0.0	0.0	0.0	60,075.0	10,504.2	0.0	0.0	0.0	154,476.0	0.0	0.0
26 អំណោយ	1,116,697.4	1,110,985.5	99.49%	203.9	167,140.7	32,335.0	154,813.6	61,380.8	25,481.6	172,341.6	171,525.1	26,533.4	133,658.9	50,315.6	115,255.4
27 ឧបត្ថម្ភសង្គមកិច្ច	1,297,286.7	1,237,077.9	95.36%	62,973.3	70,958.4	104,470.0	38,955.1	157,763.3	144,640.3	100,599.3	101,439.3	60,741.5	165,353.9	143,107.7	86,075.8
28 ចំណាយផ្សេងៗ	607,128.0	754,385.5	124.25%	3,443.6	25,576.0	43,326.3	33,503.7	96,670.7	38,291.1	185,425.1	43,854.2	21,273.8	111,916.6	32,158.1	118,946.3
GOB គុណភាពប្រតិបត្តិការរដ្ឋ	3,871,462.4	5,414,219.9	139.85%	658,284.0	735,024.8	912,336.5	865,828.1	457,779.9	243,999.5	118,716.1	303,009.6	431,614.0	-5,201.2	333,839.6	358,988.9
NOB គុណភាពប្រតិបត្តិការសុទ្ធ	3,871,462.4	5,414,219.9	139.85%	658,284.0	735,024.8	912,336.5	865,828.1	457,779.9	243,999.5	118,716.1	303,009.6	431,614.0	-5,201.2	333,839.6	358,988.9
31 ទ្រព្យសកម្មមិនមែនហិរញ្ញវត្ថុសុទ្ធ	6,748,672.9	5,409,958.7	80.16%	180,760.8	373,354.5	479,855.6	270,115.9	357,831.5	497,492.1	502,041.4	281,711.0	626,816.9	360,081.9	520,348.7	959,548.3
311 ទ្រព្យអចល័ត	6,748,672.9	5,406,030.2	80.11%	180,760.8	373,354.5	477,019.1	270,115.9	357,831.5	497,492.1	502,041.4	280,619.0	626,816.9	360,081.9	520,348.7	959,548.3
314 ទ្រព្យសកម្មគ្មានផលិតភាព	0.0	3,928.5	...	0.0	0.0	2,836.5	0.0	0.0	0.0	0.0	1,092.0	0.0	0.0	0.0	0.0
2M ចំណាយសរុប	19,011,517.5	17,033,396.2	89.60%	626,127.6	1,120,237.4	1,408,935.9	949,422.5	1,412,673.2	1,481,118.2	1,736,548.6	1,387,301.4	1,396,968.9	1,803,615.0	1,451,018.5	2,259,429.0
NLB សមតុល្យនៃការងាយខ្ចី/ប្រាក់កម្ចី	-2,877,210.5	4,261.2	...	477,523.3	361,670.3	432,480.9	595,712.2	99,948.4	-253,492.6	-383,325.3	21,298.6	-195,202.9	-365,283.1	-186,509.1	-600,559.4
32 ទ្រព្យហិរញ្ញវត្ថុសុទ្ធ	-148,431.0	2,038,743.0	...	179,270.7	316,971.3	781,663.7	609,949.6	345,213.4	45,059.0	-88,732.7	164,430.8	99,006.2	-253,205.4	-107,070.2	-53,813.4
321 ក្នុងប្រទេស	-148,431.0	2,038,743.0	...	179,270.7	316,971.3	781,663.7	609,949.6	345,213.4	45,059.0	-88,732.7	164,430.8	99,006.2	-253,205.4	-107,070.2	-53,813.4
33 ចំណូលសុទ្ធ	3,181,205.0	2,034,482.7	63.95%	-298,252.2	-44,698.8	349,183.1	14,237.6	245,264.9	298,551.9	294,592.6	143,132.6	294,208.7	112,077.3	79,439.3	546,745.6
331 ក្នុងប្រទេស	0.0	-615,288.2	...	-416,186.5	-212,030.6	121,260.1	-215,898.6	13,144.7	45,045.1	-312.2	97,685.5	-43,091.6	-4,906.1	-77,231.3	77,233.3
332 ក្រៅប្រទេស	3,181,205.0	2,649,770.8	83.29%	117,934.3	167,331.8	227,923.0	230,136.2	232,120.2	253,506.8	294,904.8	45,447.1	337,300.3	116,983.4	156,670.6	469,512.3

ថ្ងៃ ខែមាយ ឆ្នាំរកា នព្វស័ក ព.ស. ២៥៦១
រាជធានីភ្នំពេញ ថ្ងៃទី ខែ ឆ្នាំ ២០១៨
អគ្គនាយក
អគ្គនាយកដ្ឋានគណនេយ្យ

ថ្ងៃ ខែមាយ ឆ្នាំរកា នព្វស័ក ព.ស. ២៥៦១
រាជធានីភ្នំពេញ ថ្ងៃទី ខែ មករា ឆ្នាំ២០១៨
ប្រធាននាយកដ្ឋានស្តីពី
នាយកដ្ឋានស្តីពី និងវិភាគសេដ្ឋកិច្ច

ថ្ងៃ ខែមាយ ឆ្នាំរកា នព្វស័ក ព.ស. ២៥៦១
រាជធានីភ្នំពេញ ថ្ងៃទី ខែ មករា ឆ្នាំ២០១៨
ប្រធានការិយាល័យ
ស្ថិតិហិរញ្ញវត្ថុសាធារណៈ

២.២. តារាងស្ថិតិចំណូល

ឯកតា ÷ លានរៀល

	ច្បាប់ឆ្នាំ ២០១៧	អនុវត្តន៍ ២០១៧	អនុ/ច្ប ២០១៧	ប្រចាំខែ	ប្រចាំខែ	ប្រចាំខែ	ប្រចាំខែ	ប្រចាំខែ	ប្រចាំខែ	ប្រចាំខែ	ប្រចាំខែ	ប្រចាំខែ	ប្រចាំខែ	ប្រចាំខែ	ប្រចាំខែ	
				មករា	កុម្ភៈ	មីនា	មេសា	ឧសភា	មិថុនា	កក្កដា	សីហា	កញ្ញា	តុលា	វិច្ឆិកា	ធ្នូ	
	វិនិយោគស្រុកណាមយុ	Non Cash	Non Cash	Non Cash	Non Cash	Non Cash	Non Cash	Non Cash	Non Cash	Non Cash	Non Cash	Non Cash	Non Cash	Non Cash	Non Cash	
1	ចំណូល	16,134,307.0	17,037,657.5	105.60%	1,103,650.8	1,481,907.8	1,841,416.8	1,545,134.7	1,512,621.6	1,227,625.6	1,353,223.3	1,408,600.0	1,201,766.0	1,438,331.9	1,264,509.4	1,658,869.6
11	ពន្ធ	13,026,600.0	13,995,545.4	107.44%	1,003,342.5	1,302,993.3	1,568,965.8	1,365,632.3	1,182,233.7	973,753.9	1,175,298.0	1,056,418.1	988,004.5	1,093,664.2	957,252.7	1,327,986.4
111	ពន្ធលើប្រាក់ចំណូល និងប្រាក់ចំណេញ	3,276,600.0	3,764,362.0	114.89%	251,533.6	305,033.2	722,271.6	632,378.0	291,748.4	211,813.9	253,350.7	217,791.2	256,208.8	218,877.9	184,675.3	218,679.3
1111	ពន្ធបរិស្ថបុគ្គល	1,030,600.0	1,016,355.0	98.62%	82,779.3	123,235.5	136,971.2	59,581.1	74,777.2	66,114.5	83,408.6	62,115.6	83,485.8	89,992.7	68,558.8	85,334.6
1112	ពន្ធនិព្វបុគ្គល	2,246,000.0	2,748,007.0	122.35%	168,754.3	181,797.8	585,300.4	572,796.9	216,971.2	145,699.4	169,942.1	155,675.6	172,723.0	128,885.2	116,116.5	133,344.7
114	ពន្ធលើទំនិញ និងសេវាប្រើប្រាស់	7,579,400.0	8,257,359.0	108.94%	617,826.6	848,714.1	674,921.7	586,943.4	717,663.8	606,277.5	736,619.3	681,247.0	600,496.9	709,488.0	599,144.1	878,016.6
1141	ពន្ធទូទៅលើទំនិញ និងសេវាប្រើប្រាស់	4,519,400.0	4,589,647.6	101.55%	353,340.7	542,682.7	357,297.6	317,155.8	439,978.6	324,678.2	419,683.0	371,696.9	342,094.8	350,312.7	279,415.0	491,311.6
11411	អាករលើតម្លៃបន្ថែម	4,519,400.0	4,589,607.4	101.55%	353,339.9	542,665.9	357,296.7	317,154.4	439,973.9	324,675.2	419,680.0	371,694.9	342,092.5	350,311.7	279,413.4	491,309.0
11413	ពន្ធលើផលរបរ និងពន្ធលើទំនិញ និងសេវាកម្មផ្សេងៗ	0.0	40.2	...	0.8	16.8	0.9	1.4	4.6	3.0	3.0	2.0	2.3	0.9	1.6	2.6
1142	អាករពិសេស	3,060,000.0	3,667,711.4	119.86%	264,485.9	306,031.4	317,624.1	269,787.6	277,685.2	281,599.3	316,936.3	309,550.1	258,402.0	359,175.3	319,729.1	386,705.0
115	ពន្ធលើពាណិជ្ជកម្មអន្តរជាតិ	2,162,100.0	1,965,959.1	90.93%	133,906.0	149,027.8	170,742.2	144,513.9	170,890.4	155,164.1	184,636.2	157,083.5	131,097.2	165,113.1	172,978.3	230,806.3
1151	អាករ និងបន្ទុកនាំចូលផ្សេងៗ	2,112,800.0	1,920,447.2	90.90%	130,290.5	146,199.5	168,520.2	142,788.2	167,720.8	150,754.6	180,510.8	152,164.4	127,173.7	160,943.2	168,647.6	224,733.7
1152	ពន្ធនាំចេញ	49,300.0	45,511.9	92.32%	3,615.5	2,828.3	2,222.0	1,725.8	3,169.6	4,409.5	4,125.4	4,919.1	3,923.5	4,169.9	4,330.7	6,072.6
116	ពន្ធផ្សេងៗ	8,500.0	7,865.3	92.53%	76.3	218.2	1,030.3	1,797.0	1,931.0	498.4	691.8	296.4	201.6	185.2	455.0	484.2
13	អំណោយ	687,838.0	779,925.5	113.39%	50,223.6	49,986.5	49,986.5	49,986.5	138,866.5	63,466.5	55,191.5	49,986.5	95,597.5	76,660.9	49,986.5	49,986.5
131	អំណោយពីរដ្ឋាភិបាលអន្តរជាតិ	599,838.0	599,838.0	100.00%	49,986.5	49,986.5	49,986.5	49,986.5	49,986.5	49,986.5	49,986.5	49,986.5	49,986.5	49,986.5	49,986.5	49,986.5
1312	មូលធន	599,838.0	599,838.0	100.00%	49,986.5	49,986.5	49,986.5	49,986.5	49,986.5	49,986.5	49,986.5	49,986.5	49,986.5	49,986.5	49,986.5	49,986.5
132	អំណោយពីអង្គការអន្តរជាតិ	88,000.0	180,087.5	204.64%	237.1	0.0	0.0	0.0	88,880.0	13,480.0	5,205.0	0.0	45,611.0	26,674.4	0.0	0.0
1321	ធុរន្ត	0.0	72,522.5	...	237.1	0.0	0.0	0.0	0.0	0.0	0.0	0.0	45,611.0	26,674.4	0.0	0.0
1322	មូលធន	88,000.0	107,565.1	122.23%	0.0	0.0	0.0	0.0	88,880.0	13,480.0	5,205.0	0.0	0.0	0.0	0.0	0.0
14	ចំណូលផ្សេងៗ	2,419,869.0	2,262,186.5	93.48%	50,084.8	128,928.0	222,464.6	129,515.9	191,521.4	190,405.1	122,733.8	302,195.3	118,164.0	268,006.8	257,270.2	280,896.7
141	ចំណូលពីទ្រព្យសម្បត្តិ	166,091.5	246,502.4	148.41%	2,832.2	9,899.3	46,779.7	3,425.2	28,069.1	12,131.9	13,378.5	51,641.3	18,045.0	11,710.8	28,042.2	20,547.1
1411	ចំណូលការប្រាក់	72,421.0	135,403.6	186.97%	1,566.3	9,023.2	31,582.7	59.6	11,830.6	7,769.7	6,746.5	33,965.4	6,094.1	2,748.0	18,431.9	5,585.5
14112	ចំណូលការប្រាក់ក្នុងប្រទេស	72,421.0	135,403.6	186.97%	1,566.3	9,023.2	31,582.7	59.6	11,830.6	7,769.7	6,746.5	33,965.4	6,094.1	2,748.0	18,431.9	5,585.5
1412	ចំណូលភាគលាភ	18,545.0	23,089.1	124.50%	0.0	0.0	5.0	0.0	12,827.6	0.0	3,831.2	85.2	1,347.5	0.0	6.7	4,985.8
1413	ចំណូលផលទុននៃសេវាផ្គត់ផ្គង់ (អគ្គិសនី, ទឹក...)	32.0	41.3	129.07%	0.0	0.0	9.0	0.0	0.0	10.5	0.0	10.7	0.0	0.0	11.1	0.0

២.២. តារាងស្ថិតិចំណូល

ឯកតា ÷ លានរៀល

	ច្បាប់ឆ្នាំ ២០១៧	អនុវត្តន៍ ២០១៧	អនុ/ច្ប ២០១៧	ប្រចាំខែ មករា	ប្រចាំខែ កុម្ភៈ	ប្រចាំខែ មីនា	ប្រចាំខែ មេសា	ប្រចាំខែ ឧសភា	ប្រចាំខែ មិថុនា	ប្រចាំខែ កក្កដា	ប្រចាំខែ សីហា	ប្រចាំខែ កញ្ញា	ប្រចាំខែ តុលា	ប្រចាំខែ វិច្ឆិកា	ប្រចាំខែ ធ្នូ	
	វិធីសាស្ត្រគណនេយ្យ	Non Cash	Non Cash	Non Cash	Non Cash	Non Cash	Non Cash	Non Cash	Non Cash	Non Cash	Non Cash	Non Cash	Non Cash	Non Cash	Non Cash	
1415	ចំណូលពីការជួល	75,093.5	87,968.4	117.15%	1,265.9	876.1	15,183.0	3,365.6	3,410.8	4,351.7	2,800.7	17,580.0	10,603.5	8,962.8	9,592.4	9,975.8
142	ចំណូលពីការលក់ទំនិញ និងសេវាកម្ម	1,965,331.8	1,851,876.8	94.23%	43,046.6	107,249.4	165,382.0	120,990.5	156,429.2	168,314.2	103,867.2	234,845.2	81,910.6	213,909.0	214,145.2	241,787.9
1421	ចំណូលពីការលក់ក្នុងទីផ្សារ	611,354.1	502,556.1	82.20%	7,766.7	18,402.0	33,639.1	28,909.8	45,390.5	39,488.9	27,424.8	52,476.2	10,620.2	112,718.7	50,301.2	75,418.1
1422	ចំណូលសេវាដឹកជញ្ជូន	895,486.8	883,374.4	98.65%	34,637.6	55,302.6	82,844.4	51,225.4	65,789.1	71,316.9	69,429.4	117,290.5	42,345.9	75,337.6	116,886.3	100,968.6
1423	ចំណូលពីការលក់ ឬសកម្មភាពផ្សេងៗ (ទេសចរណ៍, វប្បធម៌...)	458,490.9	465,946.3	101.63%	642.3	33,544.8	48,898.5	40,855.3	45,249.6	57,508.4	7,013.0	65,078.4	28,944.5	25,852.7	46,957.7	65,401.2
143	ចំណូលបានពីការពិន័យ	156,405.9	161,883.6	103.50%	4,139.0	11,690.5	10,272.9	5,076.8	7,008.1	9,869.8	5,448.1	15,134.7	18,130.6	42,306.4	14,606.3	18,200.2
144	ការផ្ទេរផ្សេងៗដែលមិនបានញែក	132,039.8	1,923.8	1.46%	67.0	88.7	29.9	23.4	15.1	89.2	40.0	574.2	77.7	80.5	476.5	361.5
1441	ចំណូល	132,039.8	1,923.8	1.46%	67.0	88.7	29.9	23.4	15.1	89.2	40.0	574.2	77.7	80.5	476.5	361.5
14412	ផ្សេងៗ	132,039.8	1,923.8	1.46%	67.0	88.7	29.9	23.4	15.1	89.2	40.0	574.2	77.7	80.5	476.5	361.5

២.៣. តារាងស្ថិតិចំណាយ

ឯកតា ÷ លានរៀល

		ច្បាប់ឆ្នាំ ២០១៧	អនុវត្តន៍ ២០១៧	អនុវត្ត ២០១៧	ប្រចាំខែ មករា	ប្រចាំខែ កុម្ភៈ	ប្រចាំខែ មីនា	ប្រចាំខែ មេសា	ប្រចាំខែ ឧសភា	ប្រចាំខែ មិថុនា	ប្រចាំខែ កក្កដា	ប្រចាំខែ សីហា	ប្រចាំខែ កញ្ញា	ប្រចាំខែ តុលា	ប្រចាំខែ វិច្ឆិកា	ប្រចាំខែ ធ្នូ
	វិធីសាស្ត្រគណនេយ្យ	Non Cash	Non Cash	Non Cash	Non Cash	Non Cash	Non Cash	Non Cash	Non Cash	Non Cash	Non Cash	Non Cash	Non Cash	Non Cash	Non Cash	Non Cash
2	ចំណាយ	12,262,844.6	11,623,437.5	94.79%	445,366.8	746,882.9	929,080.3	679,306.6	1,054,841.7	983,626.1	1,234,507.2	1,105,590.3	770,152.0	1,443,533.1	930,669.8	1,299,880.7
21	បន្ទុកបុគ្គលិក	6,041,355.5	5,836,922.6	96.62%	361,420.4	382,064.8	607,975.3	302,738.3	518,110.3	539,112.3	553,191.5	508,232.3	458,678.3	552,823.3	492,987.3	559,588.5
211	ប្រាក់ខែ	6,041,355.5	5,836,922.6	96.62%	361,420.4	382,064.8	607,975.3	302,738.3	518,110.3	539,112.3	553,191.5	508,232.3	458,678.3	552,823.3	492,987.3	559,588.5
22	ទំនិញ និងសេវាកម្ម	2,847,163.0	2,170,407.0	76.23%	5,386.1	46,514.3	98,437.1	143,505.9	148,742.3	213,594.8	208,990.2	181,352.5	191,955.5	316,575.8	197,867.0	417,485.7
24	ការប្រាក់	342,294.0	288,603.8	84.31%	11,939.6	54,628.8	42,536.7	5,789.9	12,099.2	12,002.0	13,959.5	99,186.8	10,969.5	8,728.7	14,234.0	2,529.1
241	បំណុលក្រៅប្រទេស	342,294.0	288,268.4	84.22%	11,939.6	54,628.8	42,536.7	5,622.2	12,099.2	12,002.0	13,959.5	99,186.8	10,969.5	8,728.7	14,066.3	2,529.1
242	បំណុលក្នុងស្រុកមិនមែនរដ្ឋាភិបាល	342,294.0	335.4	0.10%	0.0	0.0	0.0	167.7	0.0	0.0	0.0	0.0	0.0	0.0	167.7	0.0
25	ការបញ្ចុះបញ្ជូន	10,920.0	225,055.2	2060.94%	0.0	0.0	0.0	0.0	60,075.0	10,504.2	0.0	0.0	0.0	154,476.0	0.0	0.0
251	សហគ្រាសសាធារណៈ	10,920.0	225,055.2	2060.94%	0.0	0.0	0.0	0.0	60,075.0	10,504.2	0.0	0.0	0.0	154,476.0	0.0	0.0
26	អំណោយ	1,116,697.4	1,110,985.5	99.49%	203.9	167,140.7	32,335.0	154,813.6	61,380.8	25,481.6	172,341.6	171,525.1	26,533.4	133,658.9	50,315.6	115,255.4
262	អង្គការអន្តរជាតិ	168,473.1	140,583.8	83.45%	0.0	122.8	18,015.2	9,102.0	1,392.0	7,482.7	10,885.3	21,763.8	5,773.4	4,595.5	3,607.3	57,843.9
2621	ធុរន្ត	168,473.1	140,583.8	83.45%	0.0	122.8	18,015.2	9,102.0	1,392.0	7,482.7	10,885.3	21,763.8	5,773.4	4,595.5	3,607.3	57,843.9
263	រដ្ឋាភិបាលដទៃទៀត (រដ្ឋាភិបាលក្រៅជាតិ,...)	948,224.3	970,401.8	102.34%	203.9	167,017.9	14,319.8	145,711.7	59,988.7	17,998.9	161,456.3	149,761.3	20,760.0	129,063.5	46,708.3	57,411.5
2631	ធុរន្ត	948,224.3	970,401.8	102.34%	203.9	167,017.9	14,319.8	145,711.7	59,988.7	17,998.9	161,456.3	149,761.3	20,760.0	129,063.5	46,708.3	57,411.5
27	ឧបត្ថម្ភសង្គមកិច្ច	1,297,286.7	1,237,077.9	95.36%	62,973.3	70,958.4	104,470.0	38,955.1	157,763.3	144,640.3	100,599.3	101,439.3	60,741.5	165,353.9	143,107.7	86,075.8
272	អត្ថប្រយោជន៍ជំនួយសង្គម	451,259.4	364,699.4	80.82%	335.0	6,985.2	2,490.3	7,743.0	86,436.6	77,133.5	16,525.3	5,009.6	5,031.3	83,252.5	54,194.1	19,563.1
273	អត្ថប្រយោជន៍សង្គមសម្រាប់មន្ត្រីរាជការ	846,027.3	872,378.5	103.11%	62,638.3	63,973.2	101,979.7	31,212.1	71,326.8	67,506.7	84,074.0	96,429.8	55,710.2	82,101.4	88,913.6	66,512.8
28	ចំណាយផ្សេងៗ	607,128.0	754,385.5	124.25%	3,443.6	25,576.0	43,326.3	33,503.7	96,670.7	38,291.1	185,425.1	43,854.2	21,273.8	111,916.6	32,158.1	118,946.3
282	ការផ្ទេរផ្សេងៗដែលមិនបានបែងចែក	605,709.0	753,018.5	124.32%	3,443.6	25,576.0	43,326.3	33,404.8	96,575.1	38,131.6	185,176.6	43,854.2	20,691.8	111,734.1	32,158.1	118,946.3
2821	ធុរន្ត	605,709.0	753,018.5	124.32%	3,443.6	25,576.0	43,326.3	33,404.8	96,575.1	38,131.6	185,176.6	43,854.2	20,691.8	111,734.1	32,158.1	118,946.3
283	បុព្វលាភតាមរាប់រង, និងផ្សេងៗ	1,419.0	1,367.1	96.34%	0.0	0.0	0.0	99.0	95.6	159.5	248.5	0.0	582.0	182.5	0.0	0.0
2831	បុព្វលាភតាមរាប់រងធុរន្ត	1,419.0	1,367.1	96.34%	0.0	0.0	0.0	99.0	95.6	159.5	248.5	0.0	582.0	182.5	0.0	0.0
28311	បុព្វលាភតាមរាប់រង	1,419.0	1,367.1	96.34%	0.0	0.0	0.0	99.0	95.6	159.5	248.5	0.0	582.0	182.5	0.0	0.0

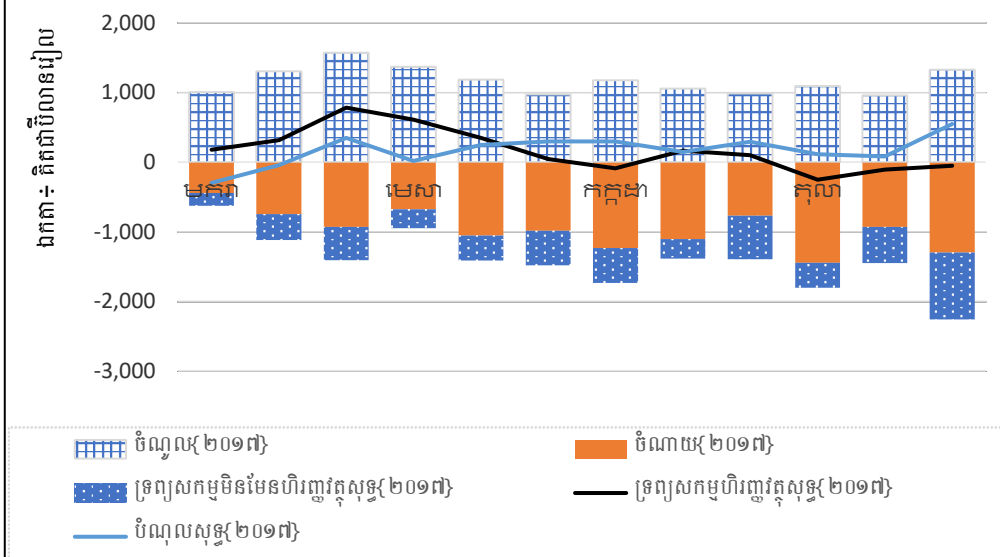
២.៤. តារាងស្ថិតិបម្រែបម្រួលទ្រព្យសកម្ម/បំណុល

ឯកតា ÷ លានរៀល

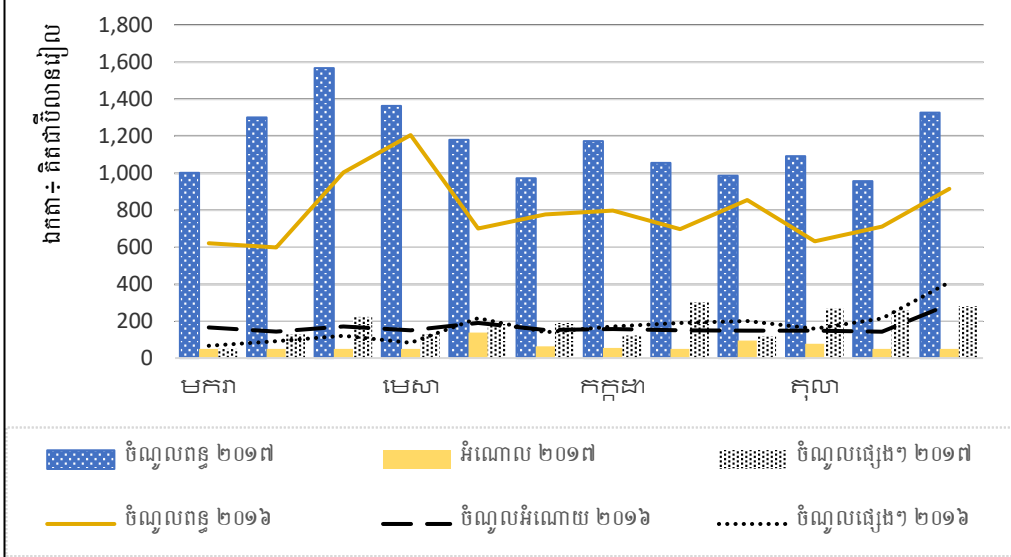
	ច្បាប់ឆ្នាំ ២០១៧	អនុវត្តន៍ ២០១៧	អនុវត្ត ២០១៧	ប្រចាំខែ មករា	ប្រចាំខែ កុម្ភៈ	ប្រចាំខែ មីនា	ប្រចាំខែ មេសា	ប្រចាំខែ ឧសភា	ប្រចាំខែ មិថុនា	ប្រចាំខែ កក្កដា	ប្រចាំខែ សីហា	ប្រចាំខែ កញ្ញា	ប្រចាំខែ តុលា	ប្រចាំខែ វិច្ឆិកា	ប្រចាំខែ ធ្នូ	
	វិធីសាស្ត្រគណនេយ្យ	Non Cash	Non Cash	Non Cash	Non Cash	Non Cash	Non Cash	Non Cash	Non Cash	Non Cash	Non Cash	Non Cash	Non Cash	Non Cash	Non Cash	
3	បំរែបំរួលតម្លៃសុទ្ធនៃទ្រព្យកម្ម	3,419,036.9	5,414,219.0	158.36%	658,283.7	735,024.5	912,336.3	865,827.9	457,780.0	243,999.2	118,716.1	303,009.2	431,614.4	-5,200.8	333,839.3	358,989.2
31	ទ្រព្យសកម្មមិនមែនហិរញ្ញវត្ថុសុទ្ធ	6,748,672.9	5,409,958.7	80.16%	180,760.8	373,354.5	479,855.6	270,115.9	357,831.5	497,492.1	502,041.4	281,711.0	626,816.9	360,081.9	520,348.7	959,548.3
311	អចលនទ្រព្យ	6,748,672.9	5,406,030.2	80.11%	180,760.8	373,354.5	477,019.1	270,115.9	357,831.5	497,492.1	502,041.4	280,619.0	626,816.9	360,081.9	520,348.7	959,548.3
311A	ការទិញ÷ អចលនទ្រព្យ	6,748,672.9	5,406,772.9	80.12%	180,760.8	373,354.5	477,761.8	270,115.9	357,831.5	497,492.1	502,041.4	280,619.0	626,816.9	360,081.9	520,348.7	959,548.3
311B	ការលក់÷ អចលនទ្រព្យ	0.0	742.8	...	0.0	0.0	742.8	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	
3111	អាគារ និងសំណង់ផ្សេងៗ	6,468,257.0	5,075,016.4	78.46%	180,508.8	274,484.5	472,447.5	266,068.5	348,497.4	483,001.2	487,581.9	269,240.4	590,902.7	331,269.3	502,428.6	868,585.6
3111A	ការទិញ÷ អាគារ និងសំណង់ផ្សេងៗ	6,468,257.0	5,075,759.1	78.47%	180,508.8	274,484.5	473,190.2	266,068.5	348,497.4	483,001.2	487,581.9	269,240.4	590,902.7	331,269.3	502,428.6	868,585.6
3111B	ការលក់÷ អាគារ និងសំណង់ផ្សេងៗ	0.0	742.8	...	0.0	0.0	742.8	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	
3112	ម៉ាស៊ីន និងសម្ភារហិក្ខា	280,415.9	331,013.8	118.04%	252.0	98,870.0	4,571.6	4,047.4	9,334.2	14,491.0	14,459.5	11,378.6	35,914.2	28,812.6	17,920.1	90,962.6
3112A	ការទិញ÷ ម៉ាស៊ីន និងសម្ភារហិក្ខា	280,415.9	331,013.8	118.04%	252.0	98,870.0	4,571.6	4,047.4	9,334.2	14,491.0	14,459.5	11,378.6	35,914.2	28,812.6	17,920.1	90,962.6
314	ទ្រព្យសកម្មគ្មានផលិតភាព	0.0	3,928.5	...	0.0	0.0	2,836.5	0.0	0.0	0.0	0.0	1,092.0	0.0	0.0	0.0	
314A	ការទិញ÷ ទ្រព្យសកម្មគ្មានផលិតភាព	0.0	3,928.5	...	0.0	0.0	2,836.5	0.0	0.0	0.0	0.0	1,092.0	0.0	0.0	0.0	
3141	ដី	0.0	3,928.5	...	0.0	0.0	2,836.5	0.0	0.0	0.0	0.0	1,092.0	0.0	0.0	0.0	
3141A	ការទិញ÷ ដី	0.0	3,928.5	...	0.0	0.0	2,836.5	0.0	0.0	0.0	0.0	1,092.0	0.0	0.0	0.0	
32	ទ្រព្យសកម្មហិរញ្ញវត្ថុសុទ្ធ	-148,431.0	2,038,743.0	...	179,270.7	316,971.3	781,663.7	609,949.6	345,213.4	45,059.0	-88,732.7	164,430.8	99,006.2	-253,205.4	-107,070.2	-53,813.4
3202	រូបិយប័ណ្ណ និងប្រាក់បញ្ញើ	0.0	2,139,148.1	...	182,617.4	322,463.5	782,970.0	609,949.6	357,535.1	50,821.0	-68,566.7	184,354.7	99,006.2	-244,752.2	-85,193.1	-52,057.4
3204	កម្ចី	-148,431.0	-117,757.2	...	-3,346.7	-5,492.2	-9,394.1	0.0	-16,329.7	-5,762.0	-20,386.0	-19,923.9	0.0	-8,453.2	-21,877.1	-6,792.3
3205	ដើមទុន និងមូលនិធិភាគហ៊ុន	0.0	17,352.1	...	0.0	0.0	8,087.8	0.0	4,008.0	0.0	220.0	0.0	0.0	0.0	0.0	
321	ក្នុងស្រុក	-148,431.0	2,038,743.0	...	179,270.7	316,971.3	781,663.7	609,949.6	345,213.4	45,059.0	-88,732.7	164,430.8	99,006.2	-253,205.4	-107,070.2	-53,813.4
3212	រូបិយប័ណ្ណ និងប្រាក់បញ្ញើ	0.0	2,139,148.1	...	182,617.4	322,463.5	782,970.0	609,949.6	357,535.1	50,821.0	-68,566.7	184,354.7	99,006.2	-244,752.2	-85,193.1	-52,057.4
3214	កម្ចី	-148,431.0	-117,757.2	...	-3,346.7	-5,492.2	-9,394.1	0.0	-16,329.7	-5,762.0	-20,386.0	-19,923.9	0.0	-8,453.2	-21,877.1	-6,792.3
3215	ដើមទុន និងមូលនិធិភាគហ៊ុន	0.0	17,352.1	...	0.0	0.0	8,087.8	0.0	4,008.0	0.0	220.0	0.0	0.0	0.0	0.0	
33	បំណុលសុទ្ធ	3,181,205.0	2,034,482.7	63.95%	-298,252.2	-44,698.8	349,183.1	14,237.6	245,264.9	298,551.9	294,592.6	143,132.6	294,208.7	112,077.3	79,439.3	546,745.6
3304	កម្ចី	3,181,205.0	2,649,770.8	83.29%	117,934.3	167,331.8	227,923.0	230,136.2	232,120.2	253,506.8	294,904.8	45,447.1	337,300.3	116,983.4	156,670.6	469,512.3
3308	គណនីត្រូវសងផ្សេងៗ	0.0	-615,288.2	...	-416,186.5	-212,030.6	121,260.1	-215,898.6	13,144.7	45,045.1	-312.2	97,685.5	-43,091.6	-4,906.1	-77,231.3	77,233.3
331	ក្នុងស្រុក	0.0	-615,288.2	...	-416,186.5	-212,030.6	121,260.1	-215,898.6	13,144.7	45,045.1	-312.2	97,685.5	-43,091.6	-4,906.1	-77,231.3	77,233.3
3318	គណនីត្រូវសងផ្សេងៗ	0.0	-615,288.2	...	-416,186.5	-212,030.6	121,260.1	-215,898.6	13,144.7	45,045.1	-312.2	97,685.5	-43,091.6	-4,906.1	-77,231.3	77,233.3
332	ក្រៅស្រុក	3,181,205.0	2,649,770.8	83.29%	117,934.3	167,331.8	227,923.0	230,136.2	232,120.2	253,506.8	294,904.8	45,447.1	337,300.3	116,983.4	156,670.6	469,512.3
3324	កម្ចី	3,181,205.0	2,649,770.8	83.29%	117,934.3	167,331.8	227,923.0	230,136.2	232,120.2	253,506.8	294,904.8	45,447.1	337,300.3	116,983.4	156,670.6	469,512.3

៣. ក្រាហ្វិក

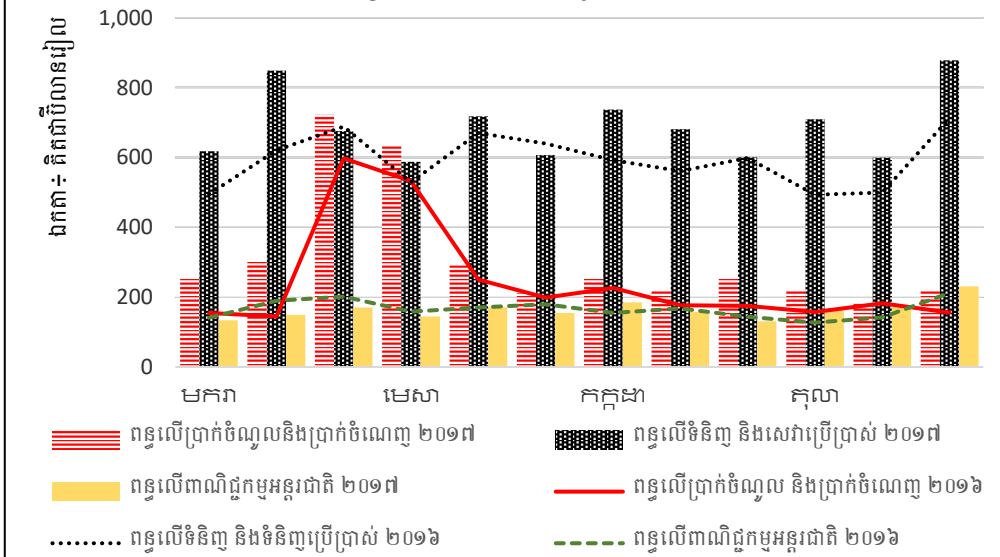
ក្រាហ្វិកទី ១៖ សូចនាករសំខាន់ៗនៃប្រតិបត្តិការអាជ្ញាធិបាល



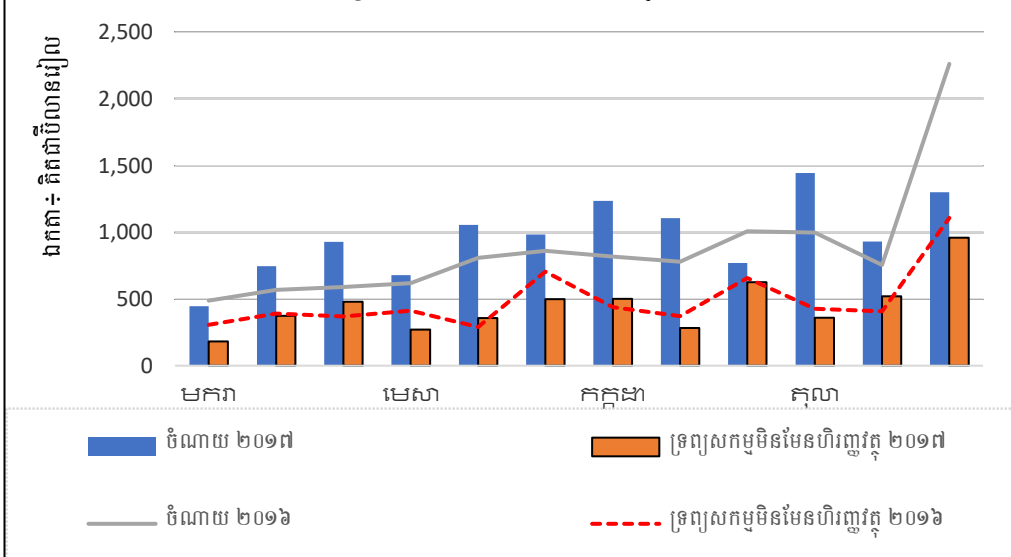
ក្រាហ្វិកទី ២៖ ចំណូល (ពន្ធ អំណោយ និងផ្សេងៗ)



ក្រាហ្វិកទី ៣៖ ចំណូលពន្ធ

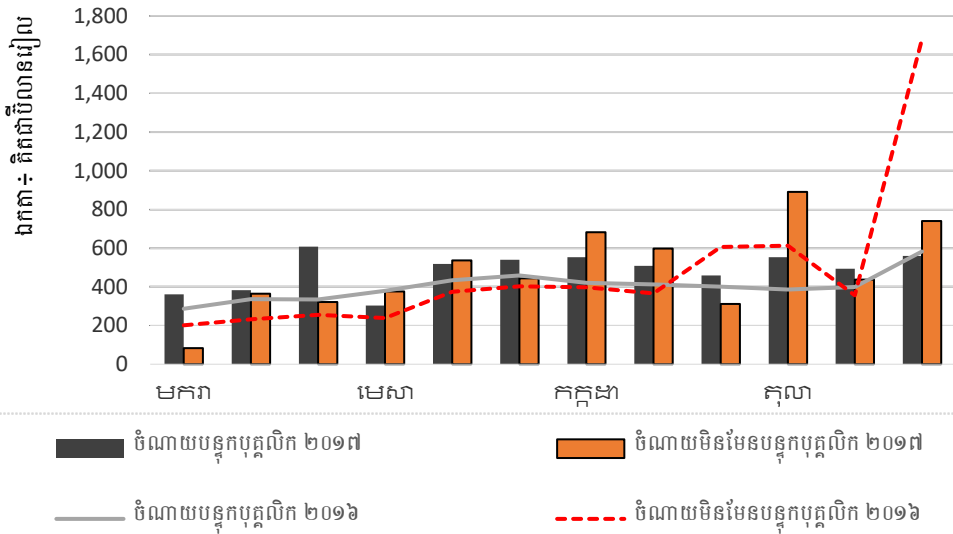


ក្រាហ្វិកទី ៤៖ ចំណាយសរុប

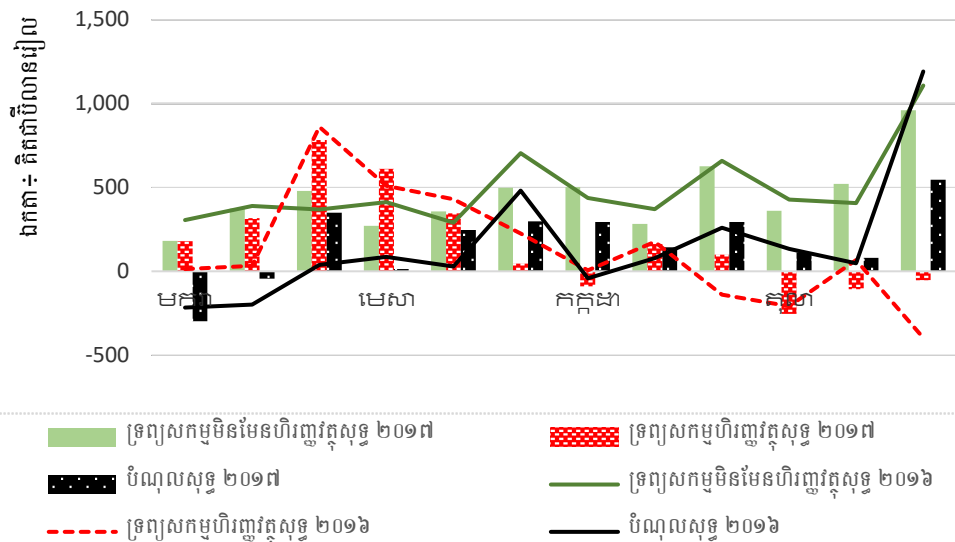


៣. ក្រាហ្វិក

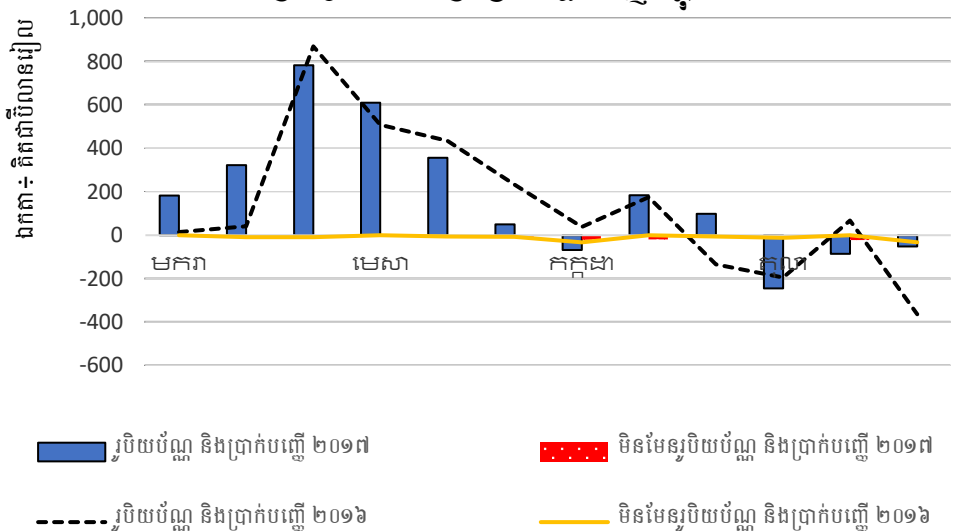
ក្រាហ្វិកទី ៥៖ ចំណាយ



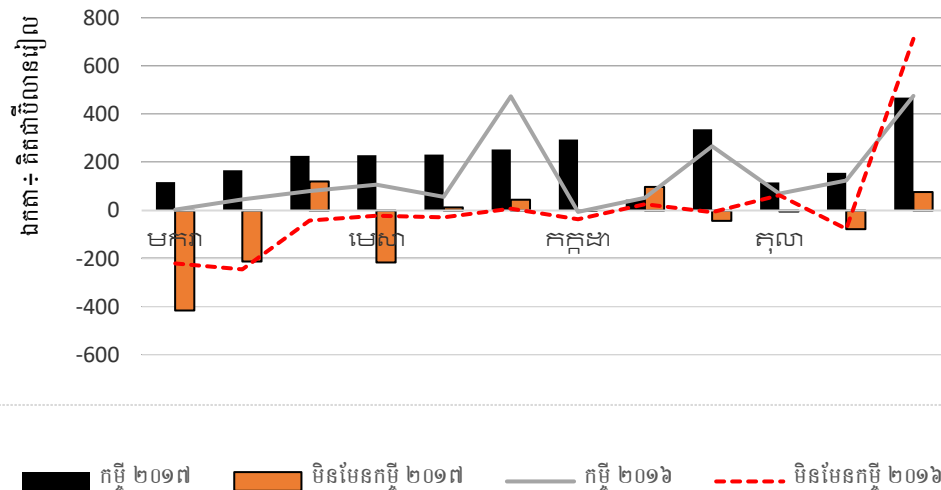
ក្រាហ្វិកទី ៦៖ ប្រតិបត្តិការទ្រព្យសកម្ម និងបំណុល



ក្រាហ្វិកទី ៧៖ ទ្រព្យសកម្មហិរញ្ញវត្ថុ



ក្រាហ្វិកទី ៨៖ បំណុល



៤. សេចក្តីសង្ខេបស្តីអំពី “ក្របខ័ណ្ឌស្តង់ដារស្ថិតិហិរញ្ញវត្ថុរដ្ឋាភិបាល”

អនុលោមទៅតាម Government Finance Statistics (GFSM2014)

1. របាយការណ៍ប្រតិបត្តិការហិរញ្ញវត្ថុរដ្ឋាភិបាល

1.1. របាយការណ៍ប្រតិបត្តិការហិរញ្ញវត្ថុរដ្ឋាភិបាល ជារបាយការណ៍មួយដែលបង្ហាញយ៉ាងលម្អិតតាមរយៈប្រតិបត្តិការសំខាន់ៗ ដូចជា៖ ចំណូល, ចំណាយ, វិនិយោគសុទ្ធលើទ្រព្យសកម្មមិនមែនហិរញ្ញវត្ថុ, វិនិយោគសុទ្ធលើទ្រព្យសកម្មហិរញ្ញវត្ថុ, និងបំណុលសុទ្ធ។ ផ្នែកលើក្របខ័ណ្ឌស្តង់ដារស្ថិតិហិរញ្ញវត្ថុរដ្ឋាភិបាលនេះ **ចំណូល** គឺជាប្រតិបត្តិការ (transaction) ដែលធ្វើឱ្យតម្លៃសុទ្ធនៃទ្រព្យសកម្ម (net worth) កើនឡើង។ រីឯ**ចំណាយ** គឺជាប្រតិបត្តិការ (transactions) ដែលធ្វើឱ្យ តម្លៃសុទ្ធនៃទ្រព្យសកម្មថយចុះ។ **ការវិនិយោគសុទ្ធលើទ្រព្យសកម្មមិនមែនហិរញ្ញវត្ថុ**គឺជាលទ្ធផលនៃអចលនទ្រព្យ (fixed assets) ឬកសិដ្ឋានសុទ្ធ, ទ្រព្យមានតម្លៃសុទ្ធ និងទ្រព្យគ្មានផលិតភាពសុទ្ធ (non-produce assets) ។

1.2. នៅក្នុងរបាយការណ៍ប្រតិបត្តិការហិរញ្ញវត្ថុរដ្ឋាភិបាលមានតុល្យភាពចំនួន ០២ ដែលជាធាតុដ៏សំខាន់ក្នុងកិច្ចការវិភាគ។ តុល្យភាពទី១ គឺជាផលសងនៃចំណូល និងចំណាយ ដែលហៅថា **តុល្យភាពប្រតិបត្តិការសុទ្ធ** និងតុល្យភាពទី២ គឺជា ផលសងនៃតុល្យភាពប្រតិបត្តិការសុទ្ធ និងការវិនិយោគសុទ្ធលើទ្រព្យសកម្មមិនមែនហិរញ្ញវត្ថុសុទ្ធ ដែលហៅថា **តុល្យភាព ការឱ្យខ្ចី/ប្រាក់កម្ចីសុទ្ធ**។ តុល្យភាពទី២នេះ ក៏អាចបង្ហាញតាមរយៈផលសងនៃការវិនិយោគសុទ្ធលើទ្រព្យសកម្មហិរញ្ញវត្ថុ និងបំណុលសុទ្ធ។

1.3. តុល្យភាពប្រតិបត្តិការសុទ្ធ ទិន្នន័យតុល្យភាពនេះអាចយកទៅប្រៀបធៀបជាមួយគណនីជាតិតាមរយៈការប្តូរបញ្ចូលគ្នា នៃការសន្សំនិងមូលនិធិផ្សេងៗដែលត្រូវទទួល។ **តុល្យភាពប្រតិបត្តិការសុទ្ធ**នៅទីនេះមិនបានរាប់បញ្ចូលចំណេញ ឬខាត ដែលកើតចេញពី ការប្រែប្រួលថ្លៃ (change in price level) និងការប្រែប្រួលជាបរិមាណ (other change in the volume) ទ្រព្យសកម្ម ឬបំណុលឡើយ។ គោលនយោបាយរបស់ រដ្ឋាភិបាលមានឥទ្ធិពលផ្ទាល់លើប្រតិបត្តិការដែលធ្វើឱ្យ តម្លៃសុទ្ធនៃទ្រព្យប្រែប្រួលព្រោះតែរដ្ឋាភិបាលជាអ្នកគ្រប់គ្រងដោយផ្ទាល់លើសេចក្តីសម្រេចចិត្តចំពោះគ្រប់ប្រតិបត្តិការ ទាំងអស់។ ចំណេញ ឬខាតចេញពីការប្រែប្រួលតម្លៃសុទ្ធនៃទ្រព្យសកម្ម ឬបំណុល(ប្រែប្រួលថ្លៃទីផ្សារ)និងការប្រែប្រួល ជាបរិមាណ (ដោយសារព្រឹត្តិការណ៍ណាមួយ) គឺមិនស្ថិតនៅក្រោមការគ្រប់គ្រងដោយផ្ទាល់របស់រដ្ឋាភិបាលឡើយ តែ រដ្ឋាភិបាលអាចមានយន្តការ ឬគោលនយោបាយដើម្បីកាត់បន្ថយផលប៉ះពាល់ដែលកើតចេញពីការប្រែប្រួលខាងលើ ឱ្យស្ថិតក្នុងកម្រិតអប្បបរមា។

1.4. តុល្យភាពការឱ្យខ្ចី/ប្រាក់កម្ចីសុទ្ធ ដែលបង្ហាញឱ្យឃើញពីការប្រើប្រាស់ (វិនិយោគ) ធនធានហិរញ្ញវត្ថុទៅវិស័យខាងក្រៅ ទាំងសេដ្ឋកិច្ចក្នុងប្រទេស ឬក្រៅប្រទេស (ការឱ្យខ្ចី) ឬបង្ហាញឱ្យឃើញពីការទាញយកអត្ថប្រយោជន៍ប្រភពហិរញ្ញប្បទាន

ពីវិស័យខាងក្រៅទាំងសេដ្ឋកិច្ចក្នុងប្រទេស ឬក្រៅប្រទេស (ប្រាក់កម្ចី)។ តុល្យភាពនេះជាសូចនាករមួយដែលបង្ហាញឱ្យឃើញពីឥទ្ធិពលនៃសកម្មភាពហិរញ្ញវត្ថុរបស់រដ្ឋាភិបាលទៅលើសេដ្ឋកិច្ចទាំងក្នុង និងក្រៅប្រទេស។

1.5. តុល្យភាពប្រតិបត្តិការដុល÷ មានខុសគ្នាពីតុល្យភាពប្រតិបត្តិការសុទ្ធនៅត្រង់ថាតុល្យភាពប្រតិបត្តិការដុលមិនបានរួមបញ្ចូលនូវចំណាយលើការប្រើប្រាស់(រំលោះ)ទ្រព្យសកម្មមិនមែនហិរញ្ញវត្ថុឡើយ។ ចំណាយលើការប្រើប្រាស់ទ្រព្យសកម្មមិនមែនហិរញ្ញវត្ថុមានភាពលំបាកក្នុងការវាយតម្លៃ។ ប្រសិនបើតុល្យភាពប្រតិបត្តិការដុលធំជាងតុល្យភាពប្រតិបត្តិការសុទ្ធនេះមានន័យថាចំណាយលើការប្រើប្រាស់លើទ្រព្យសកម្មមិនមែនហិរញ្ញវត្ថុត្រូវបានកត់ត្រា។

1.6. ចំណាយសរុប (expenditure) គឺជាលទ្ធផលដែលបានមកពីចំណាយ (expenses) និងវិនិយោគ (ការទិញ/ដោះដូរ)លើទ្រព្យសកម្មមិនមែនហិរញ្ញវត្ថុ។ ផលទទួលបាននៃចំណាយសរុបនេះបានរួមបញ្ចូលទាំងចំណាយលើការប្រើប្រាស់ទ្រព្យសកម្មមិនមែនហិរញ្ញវត្ថុ មានភាពសមស្របសម្រាប់ការប្រៀបធៀបជាមួយបណ្តាប្រទេសផ្សេងៗ បើទោះបីជាការវាយតម្លៃចំណាយរំលោះនៅមិនទាន់មានសង្គតិភាពនៅឡើយក៏ដោយ។

1.7. ចំណូល គឺជាប្រតិបត្តិការ (transaction) ដែលធ្វើឱ្យតម្លៃសុទ្ធនៃទ្រព្យកើនឡើង។ ធាតុសំខាន់ៗនៃចំណូលរួមមាន÷ ចំណូលពន្ធ (១១), ចំណូលពីការចូលរួមសង្គម (១២), ចំណូលពីអំណោយ (១៣), និងចំណូលផ្សេងៗ (១៤) ។ ចំណូលដែលបានមកពីការលក់ទ្រព្យសកម្មមិនមែនហិរញ្ញវត្ថុដែលប្រើប្រាស់រួច (ជម្រះបញ្ជី) មិនត្រូវបានទទួលស្គាល់ជាចំណូលឡើង ពីព្រោះវាមិនបានធ្វើឱ្យមានការប្រែប្រួលតម្លៃសុទ្ធនៃទ្រព្យសកម្មនោះទេ។ អ្វីដែលប្រែប្រួលចេញពីប្រតិបត្តិការនេះគឺ ការប្រែប្រួលសមាសធាតុដែលមាននៅក្នុងតារាងតុល្យភាពតែប៉ុណ្ណោះ ពោលគឺទ្រព្យសកម្មមួយថយចុះ (ទ្រព្យសកម្មមិនមែនហិរញ្ញវត្ថុ)ហើយ ទ្រព្យសកម្មផ្សេងកើនឡើង (សាច់ប្រាក់)។ ដូចគ្នាដែរសម្រាប់ប្រាក់កម្ចីដែលទទួលបានឬការសងបំណុលដែលគេជំពាក់ ក៏មិនត្រូវបានចាត់ទុកជាចំណូលដែរ។

1.8. ចំណាយ គឺជាប្រតិបត្តិការ (transaction)ដែលធ្វើឱ្យតម្លៃសុទ្ធនៃទ្រព្យថយចុះ។ ធាតុសំខាន់ៗនៃចំណាយ រួមមាន÷ ចំណាយប្រាក់បៀវត្ស និងលាបការ (២១), ចំណាយការប្រើប្រាស់ទំនិញ និងសេវាកម្ម (២២), ចំណាយលើការប្រាក់ (២៤) ,ចំណាយលើការឧបត្ថម្ភធន (២៥), ចំណាយលើអំណោយ (២៦) ចំណាយលើឧបត្ថម្ភសង្គមកិច្ច (២៧), និងចំណាយផ្សេងៗ (២៨)។ មិនត្រឹមតែប៉ុណ្ណោះ ចំណាយក៏ត្រូវបានធ្វើចំណាត់ថ្នាក់ ទៅតាមមុខងាររបស់រដ្ឋាភិបាលផលដែរ ដូចជា÷ ចំណាយលើសុខភាព ឬកិច្ចការពារសង្គមជាដើម។ ការទិញ ឬដោះដូរទ្រព្យសម្មមិនមែនហិរញ្ញវត្ថុមិនត្រូវបានចាត់ទុកជាចំណាយឡើយ ពីព្រោះវាមិនបានធ្វើឱ្យមានការប្រែប្រួលតម្លៃសុទ្ធនៃទ្រព្យឡើយ។ ការប្រែប្រួលកើតចេញពីប្រតិបត្តិការខាងលើនេះគឺ ការប្រែប្រួលសមាសធាតុដែលមាននៅក្នុងតារាងតុល្យភាពតែប៉ុណ្ណោះ។ ដូចគ្នាដែរសម្រាប់ប្រាក់កម្ចីដែលបានសងបាន ក៏មិនត្រូវបានចាត់ទុកជាចំណាយដែរ។

- 1.9. ផ្នែកទី៣នៃរបាយការណ៍ប្រតិបត្តិការហិរញ្ញវត្ថុរដ្ឋាភិបាលនេះ គឺជា**ប្រតិបត្តិការហិរញ្ញវត្ថុ** ជាប្រតិបត្តិការទាំងឡាយដែលធ្វើឱ្យមានបម្រែបម្រួលទ្រព្យសកម្មហិរញ្ញវត្ថុ និងបំណុល។ ប្រតិបត្តិការហិរញ្ញវត្ថុត្រូវបានធ្វើចំណាត់ថ្នាក់ដោយផ្អែកលើដៃគូ (counterpart) ដែលបានជំពាក់ (ទាំងក្នុង និងក្រៅប្រទេស) ទាំងក្នុងទ្រព្យសកម្ម និងបំណុល។
- 1.10. បន្ថែមលើចំណាត់ថ្នាក់ខាងលើ ប្រតិបត្តិការទ្រព្យសកម្មហិរញ្ញវត្ថុ និងបំណុលក៏ត្រូវបានធ្វើចំណាត់ថ្នាក់ដោយផ្អែកលើប្រភេទឧបករណ៍ហិរញ្ញវត្ថុដែលមានដូចជា៖ រូបិយវត្ថុ មាស និងអេសឌីអា, រូបិយប័ណ្ណ និងប្រាក់បញ្ញើ, មូលបត្របំណុល, កម្ចី, ដើមទុន និងមូលនិធិភាគហ៊ុន, ធានារ៉ាប់រង សោធន និងកញ្ចប់ធានារ៉ាប់រង, ដេរីវេទីវហិរញ្ញវត្ថុ និងភាគហ៊ុនបុគ្គលិក, គណនីត្រូវទទួល/ត្រូវសងផ្សេងៗ។ មិនត្រឹមតែប៉ុណ្ណោះប្រតិបត្តិការទ្រព្យសកម្មហិរញ្ញវត្ថុ និងបំណុលក៏ត្រូវបានធ្វើចំណាត់ថ្នាក់ដោយផ្អែកលើវិស័យដែលជាដៃគូបដិភាគនៃឧបករណ៍ហិរញ្ញវត្ថុដូចជា៖ សាធារណៈហិរញ្ញវត្ថុ, សាធារណៈមិនមែនហិរញ្ញវត្ថុ, គេហកិច្ច (household) និងស្ថាប័នមិនស្វែងរកប្រាក់ចំណេញ។
- 1.11. មធ្យោបាយម្យ៉ាងទៀតប្រតិបត្តិការទ្រព្យសកម្មហិរញ្ញវត្ថុ និងបំណុល បានធ្វើចំណាត់ថ្នាក់ គឺដោយផ្អែកលើការកើនឡើងថ្មីឬក៏ការជម្រះចេញ ដែលបម្រើឱ្យគោលដៅនយោបាយ ឬក៏ផ្អែកលើការគ្រប់គ្រងសន្តិសុខភាព។ ភាពខុសគ្នានោះនៅត្រង់ថា វាមិនត្រូវបានរាប់បញ្ចូលក្នុងរបាយការណ៍ប្រតិបត្តិការហិរញ្ញវត្ថុរដ្ឋាភិបាលទេ តែវាត្រូវប្រើសម្រាប់កំណត់តុល្យភាពសារពើពន្ធ។
- 1.12. គោលនយោបាយសាធារណៈដែលទាក់ទងទៅនឹងទ្រព្យសកម្មហិរញ្ញវត្ថុ ឬបំណុលអាចត្រូវបានលើកមកពិភាក្សាក្នុងហេតុផលផ្សេងៗ ដូចជាការជម្រុញឧស្សាហកម្មថ្មី, ជួយសង្គ្រោះសាធារណៈ, ឬក៏ជួយអាជីវកម្មណាមួយដើម្បីឱ្យមានភាពសម្បូរបែបក្នុងសេដ្ឋកិច្ច។ ប្រតិបត្តិការទាំងនេះអាចមានទម្រង់ផ្សេងៗគ្នាដូចជា៖ កម្ចី, មូលបត្រដើមទុន ឬមូលបត្របំណុលជាដើម។ ជាមួយគ្នានេះដែរ ប្រតិបត្តិការខាងលើក៏អាចមានផងដែរក្នុងទម្រង់ជាសម្បទាន។
- 1.13. ប្រតិបត្តិការទ្រព្យសកម្មហិរញ្ញវត្ថុផ្សេងៗទៀត គឺត្រូវបានសន្មតថាជាការគ្រប់គ្រងសន្តិសុខភាពឬក៏គោលបំណងផ្សេងៗដែលនេះបង្ហាញថាទ្រព្យសកម្មហិរញ្ញវត្ថុត្រូវបានគ្រប់គ្រងដោយបានទាញយកផលប្រយោជន៍ស្របតាមអត្រាទីផ្សារព្រមទាំងធានាបាននូវមូលនិធិគ្រប់គ្រាន់សម្រាប់ប្រតិបត្តិការប្រចាំថ្ងៃ ឬគ្រប់គ្រាន់ជាមួយតម្រូវការសង្គមនៅពេលខាងមុខដូចជាមូលនិធិពិសេសរបស់រដ្ឋាភិបាលជាដើម។

Government Finance Statistics

December 2017

Budgetary Central Government

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Brief Report

On Monthly Budget Execution of December 2017

1. Revenue Performance

In December 2017, budgetary central government has achieved total revenue of 1,658,870 Million Riel, dropped by 6.91 percent (or by 123,102 Million Riel) compared to December last year. In 2017, the revenue reached 17,037,658 Million Riel (equal 105,60 percent of budget law), increased by 5.71 percent compared to last year, in which tax revenue accounted for 82.14 percent and other revenue and grant accounted for 17.86 percent.

2. Expenditure Performance

In December 2017, budgetary central government executed expenditure of 2,259,429 Million Riel, dropped by 32.95 percent (or by 1,110,364 Million Riel) compared to December last year. In 2017, the expenditure reached 17,033,396 Million, increased by 3.66% compared to last year. The total expenditure achieved 89.60 percent of annual budget law, in which expense achieved 94.79 percent and net acquisition of non-financial asset achieved 80.16 percent.

3. Net lending/ Net borrowing, and Gross Operating Balance

As of the end of December 2017, gross operating balance reached 5,414,220 Million Riel, decreased by 2.70 percent year-on-year, as result of expense execution improvement. The balance of net lending and net borrowing was 4,261 Million Riel, with net acquisition of financial asset of 2,038,743 Million Riel and net incurrence of liabilities of 2,034,483 Million Riel.

4. Conclusion

The budget implementation of central government has remarkably improved during twelve months of 2017, with total revenue and total expense grew by 5.71 percent and 10.14 percent respectively compared to the same period last year. However, the net acquisition of non-financial asset declined by 7.98 percent year-on-year, which requires further implementation improvement, while there was increase of liabilities by 7.71 percent.



2.1 Statement of Government Operations

Millions of Riels, Fiscal year ends December 31

		BL2017	2017	Act2017/ BL 2017	2017M1	2017M2	2017M3	2017M4	2017M5	2017M6	2017M7	2017M8	2017M9	2017M10	2017M11	2017M12
	Accounting method:	Non Cash	Non Cash	Non Cash	Non Cash	Non Cash	Non Cash	Non Cash	Non Cash	Non Cash	Non Cash	Non Cash	Non Cash	Non Cash	Non Cash	Non Cash
1	Revenue	16,134,307.0	17,037,657.5	105.60%	1,103,650.8	1,481,907.8	1,841,416.8	1,545,134.7	1,512,621.6	1,227,625.6	1,353,223.3	1,408,600.0	1,201,766.0	1,438,331.9	1,264,509.4	1,658,869.6
11	Taxes	13,026,600.0	13,995,545.4	107.44%	1,003,342.5	1,302,993.3	1,568,965.8	1,365,632.3	1,182,233.7	973,753.9	1,175,298.0	1,056,418.1	988,004.5	1,093,664.2	957,252.7	1,327,986.4
13	Grants	687,838.0	779,925.5	113.39%	50,223.6	49,986.5	49,986.5	49,986.5	138,866.5	63,466.5	55,191.5	49,986.5	95,597.5	76,660.9	49,986.5	49,986.5
14	Other revenue	2,419,869.0	2,262,186.5	93.48%	50,084.8	128,928.0	222,464.6	129,515.9	191,521.4	190,405.1	122,733.8	302,195.3	118,164.0	268,006.8	257,270.2	280,896.7
2	Expense	12,262,844.6	11,623,437.5	94.79%	445,366.8	746,882.9	929,080.3	679,306.6	1,054,841.7	983,626.1	1,234,507.2	1,105,590.3	770,152.0	1,443,533.1	930,669.8	1,299,880.7
21	Compensation of employees	6,041,355.5	5,836,922.6	96.62%	361,420.4	382,064.8	607,975.3	302,738.3	518,110.3	539,112.3	553,191.5	508,232.3	458,678.3	552,823.3	492,987.3	559,588.5
22	Use of goods and services	2,847,163.0	2,170,407.0	76.23%	5,386.1	46,514.3	98,437.1	143,505.9	148,742.3	213,594.8	208,990.2	181,352.5	191,955.5	316,575.8	197,867.0	417,485.7
24	Interest	342,294.0	288,603.8	84.31%	11,939.6	54,628.8	42,536.7	5,789.9	12,099.2	12,002.0	13,959.5	99,186.8	10,969.5	8,728.7	14,234.0	2,529.1
25	Subsidies	10,920.0	225,055.2	2060.94%	0.0	0.0	0.0	0.0	60,075.0	10,504.2	0.0	0.0	0.0	154,476.0	0.0	0.0
26	Grants	1,116,697.4	1,110,985.5	99.49%	203.9	167,140.7	32,335.0	154,813.6	61,380.8	25,481.6	172,341.6	171,525.1	26,533.4	133,658.9	50,315.6	115,255.4
27	Social benefits	1,297,286.7	1,237,077.9	95.36%	62,973.3	70,958.4	104,470.0	38,955.1	157,763.3	144,640.3	100,599.3	101,439.3	60,741.5	165,353.9	143,107.7	86,075.8
28	Other expense	607,128.0	754,385.5	124.25%	3,443.6	25,576.0	43,326.3	33,503.7	96,670.7	38,291.1	185,425.1	43,854.2	21,273.8	111,916.6	32,158.1	118,946.3
GOB	Gross operating balance (1-2+23+NOBz)	3,871,462.4	5,414,219.9	139.85%	658,284.0	735,024.8	912,336.5	865,828.1	457,779.9	243,999.5	118,716.1	303,009.6	431,614.0	-5,201.2	333,839.6	358,988.9
NOB	Net operating balance (1-2+NOBz) ^{cl}	3,871,462.4	5,414,219.9	139.85%	658,284.0	735,024.8	912,336.5	865,828.1	457,779.9	243,999.5	118,716.1	303,009.6	431,614.0	-5,201.2	333,839.6	358,988.9
31	Net Acquisition of Nonfinancial Assets	6,748,672.9	5,409,958.7	80.16%	180,760.8	373,354.5	479,855.6	270,115.9	357,831.5	497,492.1	502,041.4	281,711.0	626,816.9	360,081.9	520,348.7	959,548.3
311	Fixed assets	6,748,672.9	5,406,030.2	80.11%	180,760.8	373,354.5	477,019.1	270,115.9	357,831.5	497,492.1	502,041.4	280,619.0	626,816.9	360,081.9	520,348.7	959,548.3
314	Nonproduced assets	0.0	3,928.5	...	0.0	0.0	2,836.5	0.0	0.0	0.0	0.0	1,092.0	0.0	0.0	0.0	0.0
2M	Expenditure (2+31)	19,011,517.5	17,033,396.2	89.60%	626,127.6	1,120,237.4	1,408,935.9	949,422.5	1,412,673.2	1,481,118.2	1,736,548.6	1,387,301.4	1,396,968.9	1,803,615.0	1,451,018.5	2,259,429.0
NLB	Net lending (+) / Net borrowing (-) (1-2-31) or (1-2M)	-2,877,210.5	4,261.2	...	477,523.3	361,670.3	432,480.9	595,712.2	99,948.4	-253,492.6	-383,325.3	21,298.6	-195,202.9	-365,283.1	-186,509.1	-600,559.4
32	Net acquisition of financial assets	-148,431.0	2,038,743.0	...	179,270.7	316,971.3	781,663.7	609,949.6	345,213.4	45,059.0	-88,732.7	164,430.8	99,006.2	-253,205.4	-107,070.2	-53,813.4
321	Domestic	-148,431.0	2,038,743.0	...	179,270.7	316,971.3	781,663.7	609,949.6	345,213.4	45,059.0	-88,732.7	164,430.8	99,006.2	-253,205.4	-107,070.2	-53,813.4
33	Net incurrence of liabilities	3,181,205.0	2,034,482.7	63.95%	-298,252.2	-44,698.8	349,183.1	14,237.6	245,264.9	298,551.9	294,592.6	143,132.6	294,208.7	112,077.3	79,439.3	546,745.6
331	Domestic	0.0	-615,288.2	...	-416,186.5	-212,030.6	121,260.1	-215,898.6	13,144.7	45,045.1	-312.2	97,685.5	-43,091.6	-4,906.1	-77,231.3	77,233.3
332	Foreign	3,181,205.0	2,649,770.8	83.29%	117,934.3	167,331.8	227,923.0	230,136.2	232,120.2	253,506.8	294,904.8	45,447.1	337,300.3	116,983.4	156,670.6	469,512.3

2.2. Table of Revenue

Millions of Riels, Fiscal year ends December 31

		BL2017	2017	Act2017/ BL 2017	2017M1	2017M2	2017M3	2017M4	2017M5	2017M6	2017M7	2017M8	2017M9	2017M10	2017M11	2017M12
	Accounting method:	Non Cash	Non Cash	Non Cash	Non Cash	Non Cash	Non Cash	Non Cash	Non Cash	Non Cash	Non Cash	Non Cash	Non Cash	Non Cash	Non Cash	Non Cash
1	REVENUE	16,134,307.0	17,037,657.5	105.60%	1,103,650.8	1,481,907.8	1,841,416.8	1,545,134.7	1,512,621.6	1,227,625.6	1,353,223.3	1,408,600.0	1,201,766.0	1,438,331.9	1,264,509.4	1,658,869.6
11	Taxes	13,026,600.0	13,995,545.4	107.44%	1,003,342.5	1,302,993.3	1,568,965.8	1,365,632.3	1,182,233.7	973,753.9	1,175,298.0	1,056,418.1	988,004.5	1,093,664.2	957,252.7	1,327,986.4
111	Taxes on income, profits, and capital gains	3,276,600.0	3,764,362.0	114.89%	251,533.6	305,033.2	722,271.6	632,378.0	291,748.4	211,813.9	253,350.7	217,791.2	256,208.8	218,877.9	184,675.3	218,679.3
1111	Payable by individuals	1,030,600.0	1,016,355.0	98.62%	82,779.3	123,235.5	136,971.2	59,581.1	74,777.2	66,114.5	83,408.6	62,115.6	83,485.8	89,992.7	68,558.8	85,334.6
1112	Payable by corporations and other enterprises	2,246,000.0	2,748,007.0	122.35%	168,754.3	181,797.8	585,300.4	572,796.9	216,971.2	145,699.4	169,942.1	155,675.6	172,723.0	128,885.2	116,116.5	133,344.7
114	Taxes on goods and services	7,579,400.0	8,257,359.0	108.94%	617,826.6	848,714.1	674,921.7	586,943.4	717,663.8	606,277.5	736,619.3	681,247.0	600,496.9	709,488.0	599,144.1	878,016.6
1141	General taxes on goods and services	4,519,400.0	4,589,647.6	101.55%	353,340.7	542,682.7	357,297.6	317,155.8	439,978.6	324,678.2	419,683.0	371,696.9	342,094.8	350,312.7	279,415.0	491,311.6
11411	Value-added taxes	4,519,400.0	4,589,607.4	101.55%	353,339.9	542,665.9	357,296.7	317,154.4	439,973.9	324,675.2	419,680.0	371,694.9	342,092.5	350,311.7	279,413.4	491,309.0
11413	Turnover & other general taxes on G & S	0.0	40.2	...	0.8	16.8	0.9	1.4	4.6	3.0	3.0	2.0	2.3	0.9	1.6	2.6
1142	Excises	3,060,000.0	3,667,711.4	119.86%	264,485.9	306,031.4	317,624.1	269,787.6	277,685.2	281,599.3	316,936.3	309,550.1	258,402.0	359,175.3	319,729.1	386,705.0
115	Taxes on international trade and transactions	2,162,100.0	1,965,959.1	90.93%	133,906.0	149,027.8	170,742.2	144,513.9	170,890.4	155,164.1	184,636.2	157,083.5	131,097.2	165,113.1	172,978.3	230,806.3
1151	Customs and other import duties	2,112,800.0	1,920,447.2	90.90%	130,290.5	146,199.5	168,520.2	142,788.2	167,720.8	150,754.6	180,510.8	152,164.4	127,173.7	160,943.2	168,647.6	224,733.7
1152	Taxes on exports	49,300.0	45,511.9	92.32%	3,615.5	2,828.3	2,222.0	1,725.8	3,169.6	4,409.5	4,125.4	4,919.1	3,923.5	4,169.9	4,330.7	6,072.6
116	Other taxes	8,500.0	7,865.3	92.53%	76.3	218.2	1,030.3	1,797.0	1,931.0	498.4	691.8	296.4	201.6	185.2	455.0	484.2
13	Grants	687,838.0	779,925.5	113.39%	50,223.6	49,986.5	49,986.5	49,986.5	138,866.5	63,466.5	55,191.5	49,986.5	95,597.5	76,660.9	49,986.5	49,986.5
131	From foreign governments	599,838.0	599,838.0	100.00%	49,986.5	49,986.5	49,986.5	49,986.5	49,986.5	49,986.5	49,986.5	49,986.5	49,986.5	49,986.5	49,986.5	49,986.5
1312	Capital	599,838.0	599,838.0	100.00%	49,986.5	49,986.5	49,986.5	49,986.5	49,986.5	49,986.5	49,986.5	49,986.5	49,986.5	49,986.5	49,986.5	49,986.5
132	From international organizations	88,000.0	180,087.5	204.64%	237.1	0.0	0.0	0.0	88,880.0	13,480.0	5,205.0	0.0	45,611.0	26,674.4	0.0	0.0
1321	Current	0.0	72,522.5	...	237.1	0.0	0.0	0.0	0.0	0.0	0.0	0.0	45,611.0	26,674.4	0.0	0.0
1322	Capital	88,000.0	107,565.1	122.23%	0.0	0.0	0.0	0.0	88,880.0	13,480.0	5,205.0	0.0	0.0	0.0	0.0	0.0
14	Other revenue	2,419,869.0	2,262,186.5	93.48%	50,084.8	128,928.0	222,464.6	129,515.9	191,521.4	190,405.1	122,733.8	302,195.3	118,164.0	268,006.8	257,270.2	280,896.7
141	Property income	166,091.5	246,502.4	148.41%	2,832.2	9,899.3	46,779.7	3,425.2	28,069.1	12,131.9	13,378.5	51,641.3	18,045.0	11,710.8	28,042.2	20,547.1
1411	Interest	72,421.0	135,403.6	186.97%	1,566.3	9,023.2	31,582.7	59.6	11,830.6	7,769.7	6,746.5	33,965.4	6,094.1	2,748.0	18,431.9	5,585.5
14112	From residents other than general government	72,421.0	135,403.6	186.97%	1,566.3	9,023.2	31,582.7	59.6	11,830.6	7,769.7	6,746.5	33,965.4	6,094.1	2,748.0	18,431.9	5,585.5
1412	Dividends	18,545.0	23,089.1	124.50%	0.0	0.0	5.0	0.0	12,827.6	0.0	3,831.2	85.2	1,347.5	0.0	6.7	4,985.8
1413	Withdrawals from income of quasi-corporations	32.0	41.3	129.07%	0.0	0.0	9.0	0.0	0.0	10.5	0.0	10.7	0.0	0.0	11.1	0.0
1415	Rent	75,093.5	87,968.4	117.15%	1,265.9	876.1	15,183.0	3,365.6	3,410.8	4,351.7	2,800.7	17,580.0	10,603.5	8,962.8	9,592.4	9,975.8

2.2. Table of Revenue

Millions of Riels, Fiscal year ends December 31

	BL2017	2017	Act2017/ BL 2017	2017M1	2017M2	2017M3	2017M4	2017M5	2017M6	2017M7	2017M8	2017M9	2017M10	2017M11	2017M12
Accounting method:	Non Cash	Non Cash	Non Cash	Non Cash	Non Cash	Non Cash	Non Cash	Non Cash	Non Cash	Non Cash	Non Cash	Non Cash	Non Cash	Non Cash	Non Cash
142 Sales of goods and services	1,965,331.8	1,851,876.8	94.23%	43,046.6	107,249.4	165,382.0	120,990.5	156,429.2	168,314.2	103,867.2	234,845.2	81,910.6	213,909.0	214,145.2	241,787.9
1421 Sales of market establishments	611,354.1	502,556.1	82.20%	7,766.7	18,402.0	33,639.1	28,909.8	45,390.5	39,488.9	27,424.8	52,476.2	10,620.2	112,718.7	50,301.2	75,418.1
1422 Administrative fees	895,486.8	883,374.4	98.65%	34,637.6	55,302.6	82,844.4	51,225.4	65,789.1	71,316.9	69,429.4	117,290.5	42,345.9	75,337.6	116,886.3	100,968.6
1423 Incidental sales by nonmarket establishments	458,490.9	465,946.3	101.63%	642.3	33,544.8	48,898.5	40,855.3	45,249.6	57,508.4	7,013.0	65,078.4	28,944.5	25,852.7	46,957.7	65,401.2
143 Fines, penalties, and forfeits	156,405.9	161,883.6	103.50%	4,139.0	11,690.5	10,272.9	5,076.8	7,008.1	9,869.8	5,448.1	15,134.7	18,130.6	42,306.4	14,606.3	18,200.2
144 Transfers not elsewhere classified	132,039.8	1,923.8	1.46%	67.0	88.7	29.9	23.4	15.1	89.2	40.0	574.2	77.7	80.5	476.5	361.5
1441 Current	132,039.8	1,923.8	1.46%	67.0	88.7	29.9	23.4	15.1	89.2	40.0	574.2	77.7	80.5	476.5	361.5
14412 Other	132,039.8	1,923.8	1.46%	67.0	88.7	29.9	23.4	15.1	89.2	40.0	574.2	77.7	80.5	476.5	361.5

2.3. Table of Expense

Millions of Riels, Fiscal year ends December 31

	BL2017	2017	Act2017/ BL 2017	2017M1	2017M2	2017M3	2017M4	2017M5	2017M6	2017M7	2017M8	2017M9	2017M10	2017M11	2017M12	
Accounting method:	Non Cash	Non Cash	Non Cash	Non Cash	Non Cash	Non Cash	Non Cash	Non Cash	Non Cash	Non Cash	Non Cash	Non Cash	Non Cash	Non Cash	Non Cash	
2	EXPENSE	12,262,844.6	11,623,437.5	94.79%	445,366.8	746,882.9	929,080.3	679,306.6	1,054,841.7	983,626.1	1,234,507.2	1,105,590.3	770,152.0	1,443,533.1	930,669.8	1,299,880.7
21	Compensation of employees	6,041,355.5	5,836,922.6	96.62%	361,420.4	382,064.8	607,975.3	302,738.3	518,110.3	539,112.3	553,191.5	508,232.3	458,678.3	552,823.3	492,987.3	559,588.5
211	Wages and salaries	6,041,355.5	5,836,922.6	96.62%	361,420.4	382,064.8	607,975.3	302,738.3	518,110.3	539,112.3	553,191.5	508,232.3	458,678.3	552,823.3	492,987.3	559,588.5
22	Use of goods and services	2,847,163.0	2,170,407.0	76.23%	5,386.1	46,514.3	98,437.1	143,505.9	148,742.3	213,594.8	208,990.2	181,352.5	191,955.5	316,575.8	197,867.0	417,485.7
24	Interest	342,294.0	288,603.8	84.31%	11,939.6	54,628.8	42,536.7	5,789.9	12,099.2	12,002.0	13,959.5	99,186.8	10,969.5	8,728.7	14,234.0	2,529.1
241	To nonresidents	342,294.0	288,268.4	84.22%	11,939.6	54,628.8	42,536.7	5,622.2	12,099.2	12,002.0	13,959.5	99,186.8	10,969.5	8,728.7	14,066.3	2,529.1
242	To residents other than general government	342,294.0	335.4	0.10%	0.0	0.0	0.0	167.7	0.0	0.0	0.0	0.0	0.0	0.0	167.7	0.0
25	Subsidies	10,920.0	225,055.2	2060.94%	0.0	0.0	0.0	0.0	60,075.0	10,504.2	0.0	0.0	0.0	154,476.0	0.0	0.0
251	To public corporations	10,920.0	225,055.2	2060.94%	0.0	0.0	0.0	0.0	60,075.0	10,504.2	0.0	0.0	0.0	154,476.0	0.0	0.0
26	Grants	1,116,697.4	1,110,985.5	99.49%	203.9	167,140.7	32,335.0	154,813.6	61,380.8	25,481.6	172,341.6	171,525.1	26,533.4	133,658.9	50,315.6	115,255.4
262	To international organizations	168,473.1	140,583.8	83.45%	0.0	122.8	18,015.2	9,102.0	1,392.0	7,482.7	10,885.3	21,763.8	5,773.4	4,595.5	3,607.3	57,843.9
2621	Current	168,473.1	140,583.8	83.45%	0.0	122.8	18,015.2	9,102.0	1,392.0	7,482.7	10,885.3	21,763.8	5,773.4	4,595.5	3,607.3	57,843.9
263	To other general government units	948,224.3	970,401.8	102.34%	203.9	167,017.9	14,319.8	145,711.7	59,988.7	17,998.9	161,456.3	149,761.3	20,760.0	129,063.5	46,708.3	57,411.5
2631	Current	948,224.3	970,401.8	102.34%	203.9	167,017.9	14,319.8	145,711.7	59,988.7	17,998.9	161,456.3	149,761.3	20,760.0	129,063.5	46,708.3	57,411.5
27	Social benefits	1,297,286.7	1,237,077.9	95.36%	62,973.3	70,958.4	104,470.0	38,955.1	157,763.3	144,640.3	100,599.3	101,439.3	60,741.5	165,353.9	143,107.7	86,075.8
272	Social assistance benefits	451,259.4	364,699.4	80.82%	335.0	6,985.2	2,490.3	7,743.0	86,436.6	77,133.5	16,525.3	5,009.6	5,031.3	83,252.5	54,194.1	19,563.1
273	Employer social benefits	846,027.3	872,378.5	103.11%	62,638.3	63,973.2	101,979.7	31,212.1	71,326.8	67,506.7	84,074.0	96,429.8	55,710.2	82,101.4	88,913.6	66,512.8
28	Other expense	607,128.0	754,385.5	124.25%	3,443.6	25,576.0	43,326.3	33,503.7	96,670.7	38,291.1	185,425.1	43,854.2	21,273.8	111,916.6	32,158.1	118,946.3
282	Transfers not elsewhere classified	605,709.0	753,018.5	124.32%	3,443.6	25,576.0	43,326.3	33,404.8	96,575.1	38,131.6	185,176.6	43,854.2	20,691.8	111,734.1	32,158.1	118,946.3
2821	Current	605,709.0	753,018.5	124.32%	3,443.6	25,576.0	43,326.3	33,404.8	96,575.1	38,131.6	185,176.6	43,854.2	20,691.8	111,734.1	32,158.1	118,946.3
283	Premiums, fees, and claims related to nonlife insurance ar	1,419.0	1,367.1	96.34%	0.0	0.0	0.0	99.0	95.6	159.5	248.5	0.0	582.0	182.5	0.0	0.0
2831	Premiums, fees, and current claims	1,419.0	1,367.1	96.34%	0.0	0.0	0.0	99.0	95.6	159.5	248.5	0.0	582.0	182.5	0.0	0.0
28311	Premiums	1,419.0	1,367.1	96.34%	0.0	0.0	0.0	99.0	95.6	159.5	248.5	0.0	582.0	182.5	0.0	0.0

2.4. Table of Transactions in Assets and Liabilities

Millions of Riels, Fiscal year ends December 31

	BL2017	2017	Act2017/ BL 2017	2017M1	2017M2	2017M3	2017M4	2017M5	2017M6	2017M7	2017M8	2017M9	2017M10	2017M11	2017M12	
Accounting method:	Non Cash	Non Cash	Non Cash	Non Cash	Non Cash	Non Cash	Non Cash	Non Cash	Non Cash	Non Cash	Non Cash	Non Cash	Non Cash	Non Cash	Non Cash	
3	CHANGE IN NET WORTH: TRANSACTIONS ^{cf}	3,419,036.9	5,414,219.0	158.36%	658,283.7	735,024.5	912,336.3	865,827.9	457,780.0	243,999.2	118,716.1	303,009.2	431,614.4	-5,200.8	333,839.3	358,989.2
31	Net acquisition of nonfinancial assets ^{df}	6,748,672.9	5,409,958.7	80.16%	180,760.8	373,354.5	479,855.6	270,115.9	357,831.5	497,492.1	502,041.4	281,711.0	626,816.9	360,081.9	520,348.7	959,548.3
311	Fixed assets	6,748,672.9	5,406,030.2	80.11%	180,760.8	373,354.5	477,019.1	270,115.9	357,831.5	497,492.1	502,041.4	280,619.0	626,816.9	360,081.9	520,348.7	959,548.3
311A	Acquisitions: fixed assets	6,748,672.9	5,406,772.9	80.12%	180,760.8	373,354.5	477,761.8	270,115.9	357,831.5	497,492.1	502,041.4	280,619.0	626,816.9	360,081.9	520,348.7	959,548.3
311B	Disposals: fixed assets	0.0	742.8	...	0.0	0.0	742.8	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
3111	Buildings and structures	6,468,257.0	5,075,016.4	78.46%	180,508.8	274,484.5	472,447.5	266,068.5	348,497.4	483,001.2	487,581.9	269,240.4	590,902.7	331,269.3	502,428.6	868,585.6
3111A	Acquisitions: buildings and structures	6,468,257.0	5,075,759.1	78.47%	180,508.8	274,484.5	473,190.2	266,068.5	348,497.4	483,001.2	487,581.9	269,240.4	590,902.7	331,269.3	502,428.6	868,585.6
3111B	Disposals: buildings and structures	0.0	742.8	...	0.0	0.0	742.8	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
3112	Machinery and equipment	280,415.9	331,013.8	118.04%	252.0	98,870.0	4,571.6	4,047.4	9,334.2	14,491.0	14,459.5	11,378.6	35,914.2	28,812.6	17,920.1	90,962.6
3112A	Acquisitions: machinery and equipment	280,415.9	331,013.8	118.04%	252.0	98,870.0	4,571.6	4,047.4	9,334.2	14,491.0	14,459.5	11,378.6	35,914.2	28,812.6	17,920.1	90,962.6
314	Nonproduced assets	0.0	3,928.5	...	0.0	0.0	2,836.5	0.0	0.0	0.0	0.0	1,092.0	0.0	0.0	0.0	0.0
314A	Acquisitions: nonproduced assets	0.0	3,928.5	...	0.0	0.0	2,836.5	0.0	0.0	0.0	0.0	1,092.0	0.0	0.0	0.0	0.0
3141	Land	0.0	3,928.5	...	0.0	0.0	2,836.5	0.0	0.0	0.0	0.0	1,092.0	0.0	0.0	0.0	0.0
3141A	Acquisitions: land	0.0	3,928.5	...	0.0	0.0	2,836.5	0.0	0.0	0.0	0.0	1,092.0	0.0	0.0	0.0	0.0
32	Net acquisition of financial assets [321+322+323]	-148,431.0	2,038,743.0	...	179,270.7	316,971.3	781,663.7	609,949.6	345,213.4	45,059.0	-88,732.7	164,430.8	99,006.2	-253,205.4	-107,070.2	-53,813.4
3202	Currency and deposits [3212+3222]	0.0	2,139,148.1	...	182,617.4	322,463.5	782,970.0	609,949.6	357,535.1	50,821.0	-68,566.7	184,354.7	99,006.2	-244,752.2	-85,193.1	-52,057.4
3204	Loans [3214+3224]	-148,431.0	-117,757.2	...	-3,346.7	-5,492.2	-9,394.1	0.0	-16,329.7	-5,762.0	-20,386.0	-19,923.9	0.0	-8,453.2	-21,877.1	-6,792.3
3205	Equity and investment fund shares [3215+3225]	0.0	17,352.1	...	0.0	0.0	8,087.8	0.0	4,008.0	0.0	220.0	0.0	0.0	0.0	0.0	5,036.3
321	Domestic	-148,431.0	2,038,743.0	...	179,270.7	316,971.3	781,663.7	609,949.6	345,213.4	45,059.0	-88,732.7	164,430.8	99,006.2	-253,205.4	-107,070.2	-53,813.4
3212	Currency and deposits	0.0	2,139,148.1	...	182,617.4	322,463.5	782,970.0	609,949.6	357,535.1	50,821.0	-68,566.7	184,354.7	99,006.2	-244,752.2	-85,193.1	-52,057.4
3214	Loans	-148,431.0	-117,757.2	...	-3,346.7	-5,492.2	-9,394.1	0.0	-16,329.7	-5,762.0	-20,386.0	-19,923.9	0.0	-8,453.2	-21,877.1	-6,792.3
3215	Equity and investment fund shares	0.0	17,352.1	...	0.0	0.0	8,087.8	0.0	4,008.0	0.0	220.0	0.0	0.0	0.0	0.0	5,036.3
33	Net incurrence of liabilities [331+332]	3,181,205.0	2,034,482.7	63.95%	-298,252.2	-44,698.8	349,183.1	14,237.6	245,264.9	298,551.9	294,592.6	143,132.6	294,208.7	112,077.3	79,439.3	546,745.6
3304	Loans [3314+3324]	3,181,205.0	2,649,770.8	83.29%	117,934.3	167,331.8	227,923.0	230,136.2	232,120.2	253,506.8	294,904.8	45,447.1	337,300.3	116,983.4	156,670.6	469,512.3
3308	Other accounts payable [3318+3328]	0.0	-615,288.2	...	-416,186.5	-212,030.6	121,260.1	-215,898.6	13,144.7	45,045.1	-312.2	97,685.5	-43,091.6	-4,906.1	-77,231.3	77,233.3
331	Domestic	0.0	-615,288.2	...	-416,186.5	-212,030.6	121,260.1	-215,898.6	13,144.7	45,045.1	-312.2	97,685.5	-43,091.6	-4,906.1	-77,231.3	77,233.3
3318	Other accounts payable	0.0	-615,288.2	...	-416,186.5	-212,030.6	121,260.1	-215,898.6	13,144.7	45,045.1	-312.2	97,685.5	-43,091.6	-4,906.1	-77,231.3	77,233.3
332	Foreign	3,181,205.0	2,649,770.8	83.29%	117,934.3	167,331.8	227,923.0	230,136.2	232,120.2	253,506.8	294,904.8	45,447.1	337,300.3	116,983.4	156,670.6	469,512.3
3324	Loans	3,181,205.0	2,649,770.8	83.29%	117,934.3	167,331.8	227,923.0	230,136.2	232,120.2	253,506.8	294,904.8	45,447.1	337,300.3	116,983.4	156,670.6	469,512.3

3.CHARTS

Chart 1: Key Indicators of Government Operation

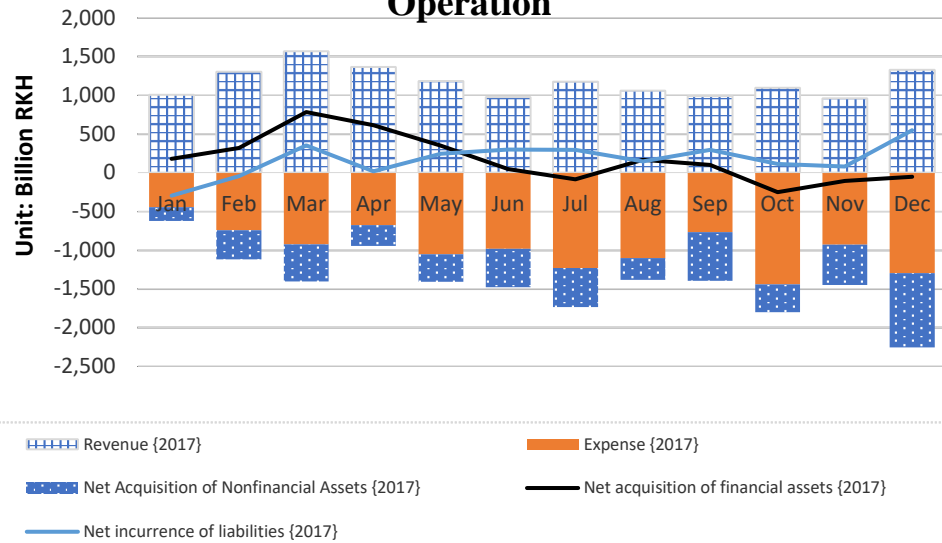


Chart 2: Revenue (Tax, Grants, and Other Revenue)

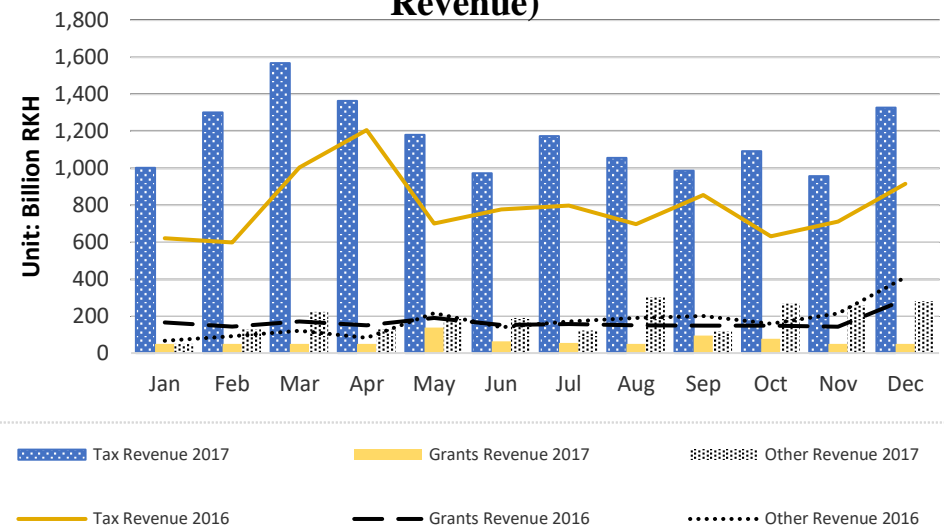


Chart 3: Tax Revenue

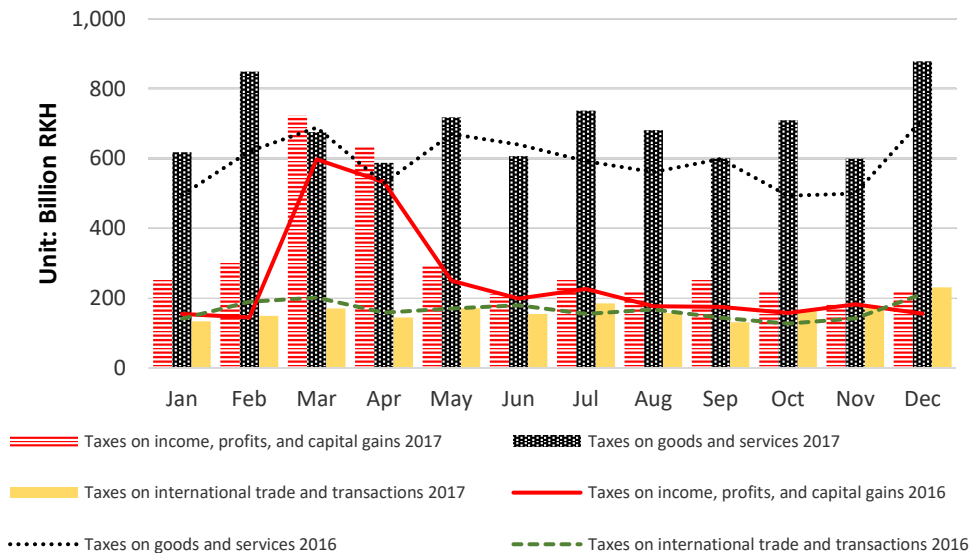
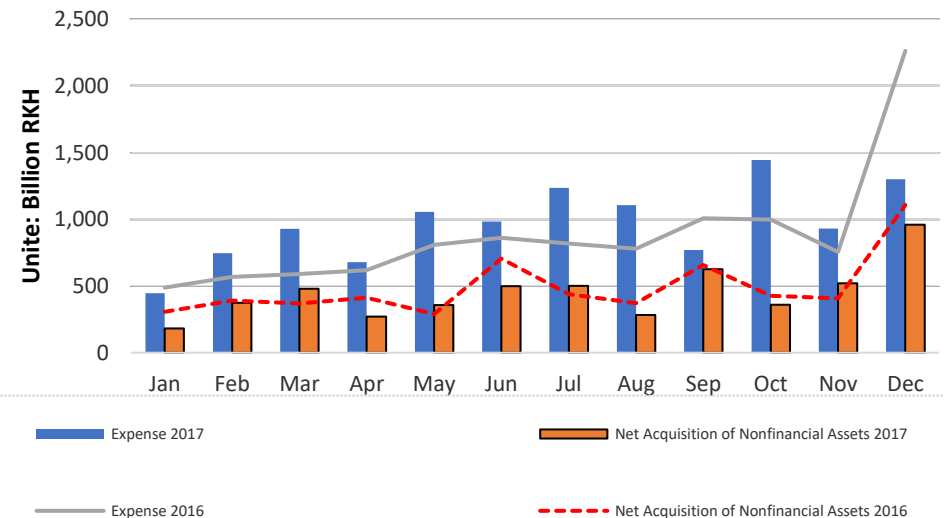


Chart 4: Total Expenditure



3.CHARTS

Chart 5: Expenses

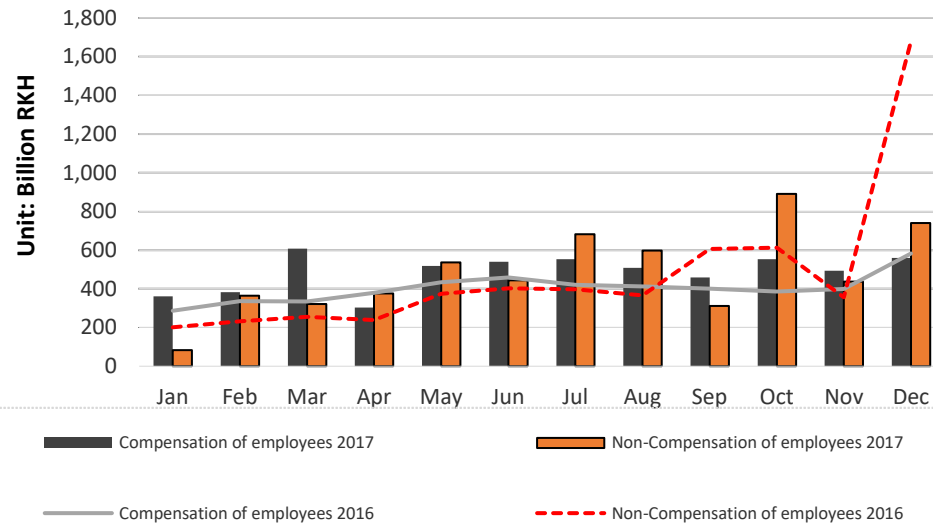


Chart 6: Transaction in Asset and Liability

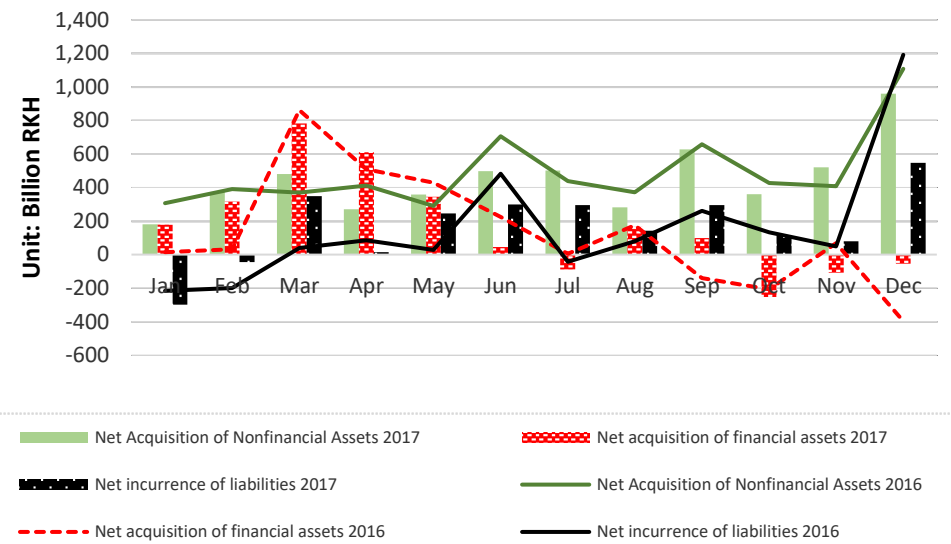


Chart 7: Financial Assets

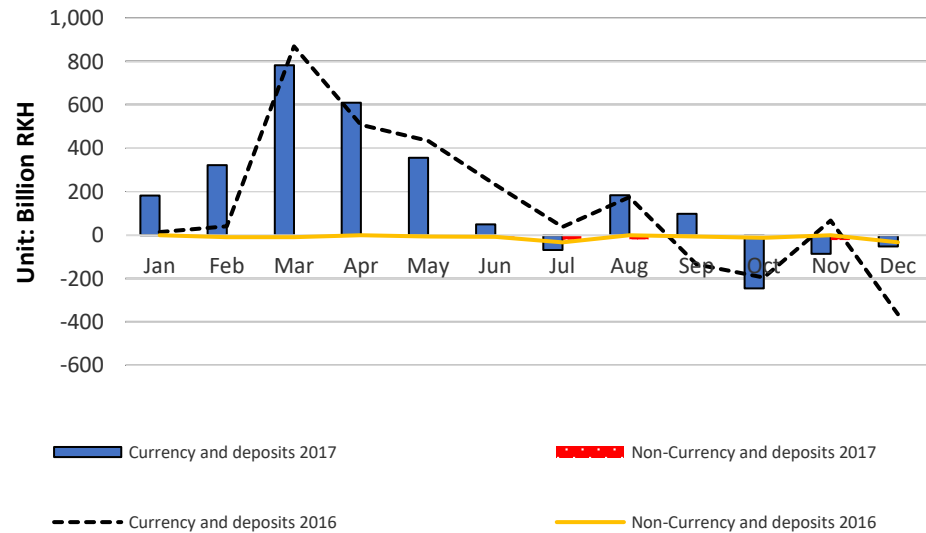
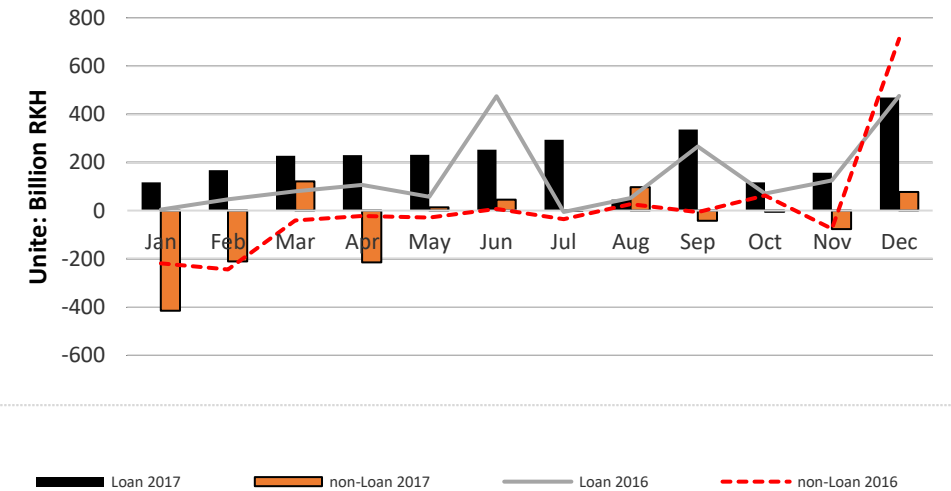


Chart 8: Liability



3. Technical Note on “Government Finance Statistics Report”

(GFSM2014 Framework)

1. Statement of Government Operation:

- 1.1.** The Statement of Operations presents details of transactions in revenue and expense, as well as the net investment in nonfinancial assets, the net acquisition of financial assets, and the net incurrence of liabilities. Revenue is defined as the increase in net worth resulting from transactions, and expense as the decrease in net worth resulting from transactions. The net investment in nonfinancial assets equals the acquisitions minus disposals of fixed assets, minus consumption of fixed capital, plus changes in inventories, plus the net acquisition (acquisitions minus disposals) of valuables and nonproduced assets.
- 1.2.** Two important analytic balances are derived in the Statement of Operations. Revenue minus expense equals the net operating balance, reflecting the total change in net worth due to transactions. The subsequent deduction of the net investment in nonfinancial assets results in net lending (+) / net borrowing (–), which is also equal to the net result of transactions in financial assets and liabilities.
- 1.3.** The net operating balance is a summary measure of the sustainability of the reporting sector or subsector’s operations. It is comparable to the national accounts concept of saving plus net capital transfers receivable. The net operating balance as defined here excludes gains and losses resulting from changes in price levels and other changes in the volume of assets. The component of the change in net worth that is due to transactions can largely be attributed directly to government policies since governments have direct control over the decisions that lead to the interaction with other units by mutual agreement. The same cannot always be said for the other components of the total change in net worth. For example, changes in the market prices or events that impact on the volume of assets or liabilities are not in the direct control of government. Still, these risks need to be monitored so that governments can manage them proactively to minimize their potential fiscal impact.
- 1.4.** Net lending (+) / net borrowing (–) is a summary measure indicating the extent to which government is either putting financial resources at the disposal of other sectors in the economy or abroad, or utilizing the financial resources generated by other sectors in the economy or from abroad. It may therefore be viewed as an indicator of the financial impact of government activity on the rest of the economy and the rest of the world.
- 1.5.** The gross operating balance as presented in the Statement of Operations differs from the net operating balance in that it does not include consumption of fixed capital as an expense. Consumption of fixed capital can be difficult to measure in practice and a satisfactory estimate may not be available. If so, the gross operating balance may be more practical for analysis than the net operating balance. The net operating balance is, however, preferred in principle because it captures all costs of operations during the reporting period.
- 1.6.** Expenditure is the sum of expense and the net investment in nonfinancial assets and is presented as an additional aggregate in the Statement of Operations. This aggregate is not influenced by the level of consumption of fixed capital and is therefore suitable for

international comparisons between countries even if they cannot reliably measure consumption of fixed capital.

- 1.7.** Revenue is an increase in net worth resulting from a transaction. The major types of revenue are taxes (11), social contributions (12), grants (13), and other revenue (14). The disposal of a nonfinancial asset by sale or barter is not revenue because it has no effect on net worth. Rather, it changes the composition of the balance sheet by exchanging one asset (the nonfinancial asset) for another (the proceeds of the sale). Similarly, amounts receivable from loan repayments and loan disbursements are not revenue.
- 1.8.** Expense is a decrease in net worth resulting from a transaction. The major types of expense are compensation of employees (21), use of goods and services (22), consumption of fixed capital (23), interest (24), subsidies (25), grants (26), social benefits (27), and other expense (28). In addition, expense can be classified according to the functions of government, such as health or social protection. The acquisition of a nonfinancial asset by purchase or barter is not an expense because it has no effect on net worth. Rather, it changes the composition of the balance sheet by acquiring one asset (the nonfinancial asset) against the disposal/reduction in another asset or by incurring a liability (the payable for the asset). Similarly, amounts payable on loans extended and repayments on loans incurred are not classified as expense.
- 1.9.** The third section of the Statement of Operations records financing transactions, which are transactions that change a government's holdings of financial assets and liabilities. Transactions in financial assets can be classified in multiple ways; for ease of presentation, classification of financial assets according to whether the counterpart liability was incurred by a resident (indicated by "domestic" in the table) or a nonresident (indicated by "external") and similarly for the classification of liabilities.
- 1.10.** There are additional classifications of transactions in financial assets and liabilities in GFS. The first classification is based on the type of financial instruments involved in the transactions. The instruments are: monetary gold and SDRs; currency and deposits; debt securities; loans; equity and investment fund shares or units; insurance, pension, and standardized guarantee schemes; financial derivatives and employee stock options; and other accounts receivable/payable. The second classification is based on the sector of the counterparty of the transactions in financial instruments. That is, transactions in liabilities are classified according to the sector of the institutional unit conducting the counterpart transaction in financial assets, such as financial corporations, nonfinancial corporations, households, and nonprofit institutions serving households.
- 1.11.** Another possible classification of transactions in financial assets and liabilities is whether they were acquired or disposed of for the purpose of public policy or liquidity management. This distinction is not included in the Statement of Operations, but is used to define the overall fiscal balance.
- 1.12.** Public policy-related assets or liabilities may be acquired for a variety of reasons, such as fostering new industries, assisting ailing government corporations, or helping particular businesses suffering economic adversity. Such transactions can take a variety of forms, including loans, equity securities, and debt securities. Given that there is often a

concessional element to such transactions, it is useful to identify them in a separate category so that for some analyses the fiscal impact of these policy-related transactions in assets could be assessed separately

- 1.13.** All other transactions in financial assets are assumed to be for liquidity management or other purposes. That is, the assets are acquired to earn a market rate of return while keeping sufficient funds on hand to finance day-to-day operations, or to meet the long-term needs of society, such as through a special purpose government fund.