

**របាយការណ៍សង្ខេប**

**ស្តីពី**

**ប្រតិបត្តិការថវិកាឆ្នាំ ខែ សីហា ឆ្នាំ ២០១៤**



**១.សេចក្តីផ្តើម**

នៅឆ្នាំ ២០១៤ គិតត្រឹមខែ សីហា សកម្មភាពសេដ្ឋកិច្ចនៃវិស័យសំខាន់ៗនៅមានសន្តិភាពកើនឡើង ដូចជាសកម្មភាពសំណង់ និង ការនាំចេញ ។ ចំណែក វិស័យទេសចរណ៍ក៏នៅតែបន្តកំណើន ទោះបីជា ចំនួនភ្ញៀវទេសចរបានកើនឡើងក្នុងកម្រិតទាបជាងការរំពឹងទុក ។ ទន្ទឹមនឹងនេះ វិស័យមួយចំនួនក៏នៅតែ បន្តគាំទ្រដល់សកម្មភាពសេដ្ឋកិច្ចក្នុងស្រុកឱ្យមានដំណើរការល្អ ដូចជា វារីវប្បកម្ម និង វិស័យឧស្សាហកម្ម ផលិតសំភារៈប្រើប្រាស់ ជាដើម ។ ចំណែក ការអនុវត្តថវិកា គឺនៅតែប្រព្រឹត្តទៅតាមគោលដៅដែលបាន គ្រោង តាមរយៈការបង្កើនប្រសិទ្ធភាពនៃការប្រមូលចំណូល និង ប្រសិទ្ធភាពចំណាយនិងធានាបានការប្រ ព្រឹត្តទៅនៃសេវាសាធារណៈ ។

**២.ការអនុវត្តថវិកា**

នៅខែ សីហា ឆ្នាំ ២០១៤ នៅរដ្ឋបាលកណ្តាលចំណូលក្នុងស្រុកអនុវត្តបានចំនួន ៨១០,៧៨ ពាន់ លានរៀល គឺបានកើនឡើង ២២,៨៤% ធៀបនឹងខែ សីហា ឆ្នាំ ២០១៣ ។ កំណើននេះទទួលបានពីប្រភព ពីរធំៗ គឺ ១)អគ្គនាយកដ្ឋានពន្ធដារបានកើនឡើង ៣២,៦៧% និង ២)អគ្គនាយកដ្ឋានគយ និង រដ្ឋាករ កម្ពុជាកើនបាន ៣៨,២២% ។

នៅខែ សីហា ឆ្នាំ ២០១៤ ចំណូលចរន្តអនុវត្តបាន ៨០៤,៧៥ ពាន់លានរៀល គឺបានកើនឡើង ២៣,៩៤% បើធៀបនឹងខែ សីហា ឆ្នាំ ២០១៣ ។ កំណើននេះបានមកពីចំណូលពន្ធ ៣៤,៤១% ។ ចំណូលពន្ធផ្ទាល់អនុវត្តបាន ១៥៩,៩៧ ពាន់លានរៀល គឺ បានកើនឡើង ៦៥,៨៥% បើធៀបនឹងខែ សីហា ឆ្នាំ ២០១៣ ។ ការកើនឡើងនេះដោយសារកំណើន នៃការប្រមូលចំណូលពីពន្ធលើប្រាក់បៀវត្ស ៤៦,៥៨% និង ចំណូលពីពន្ធលើប្រាក់ចំណេញ ៧៧,៨៧% ។ ចំណូលពន្ធប្រយោលអនុវត្តបាន ៤២៤,៥៦ ពាន់ លានរៀល គឺបានកើនឡើង ២៨,៧៧% បើធៀបនឹងខែ សីហា ឆ្នាំ ២០១៣ ។ ការកើនឡើងនៃចំណូលពន្ធប្រយោល គឺបានដោយសារការកើនឡើងចំណូលពន្ធលើតម្លៃបន្ថែម ១៨,០៦% និង ចំណូលពីអាករពិសេសបាន ៤៩,៨៤% ។ ចំណូលមិនមែនសារពើពន្ធអនុវត្តបាន ៨១,៦៨ ពាន់លាន រៀល គឺ បានថយចុះ ២៦,៦៣% ដោយសារការថយចុះនៃអាករស្ថានទូត ៣៨,៤៩% និង ចំណូលមិនមែន

ពន្ធផ្សេងទៀត ៦៣,២៨% ប៉ុន្តែ ចំណូលពីអាកាសចរស៊ីវិលបានកើនឡើង ២៧,០៦% បើធៀបនឹងខែ សីហា ឆ្នាំ ២០១៣ ។

ជាសរុប នៅក្នុងរយៈពេលប្រាំបីខែ ឆ្នាំ ២០១៤ ចំណូលក្នុងស្រុកអនុវត្តបានចំនួន ៦.៧៩០,៣៩ ពាន់លានរៀល គឺខ្ពស់ជាង ១,៦១% នៃគោលដៅប្រមូលរយៈពេលប្រាំបីខែ<sup>1</sup> និងបានកើនឡើង ២៨,០០% បើធៀបទៅនឹងរយៈពេលដូចគ្នានៅឆ្នាំ ២០១៣ ។ ចំណូលចរន្តអនុវត្តបាន ៦.៧៥០,៩៧ ពាន់លានរៀល គឺបានកើនឡើង ២៧,៩៥% ។ ការកើនឡើងនេះបានមកពី ១) ចំណូលសារពើពន្ធបានកើនឡើង ២៨,២៦% និង ២) ចំណូលមិនមែនសារពើពន្ធបានកើនឡើង ២៥,៥១% ។ ដោយឡែក ចំណូលមូលធនអនុវត្តបាន ៣៨,៤២ ពាន់លានរៀល គឺទាបជាង ៤៩,៩៤% នៃគោលដៅប្រមូលរយៈពេលប្រាំបីខែ ប៉ុន្តែបានកើនឡើង ៣៧,០៨% បើធៀបនឹងរយៈពេលដូចគ្នាក្នុងឆ្នាំ ២០១៣ កន្លងទៅ ។

**៣. ការអនុវត្តចំណាយ**

នៅខែ សីហា ឆ្នាំ ២០១៤ ចំណាយសរុបអនុវត្តបានចំនួន ៦៦៣,៧០ ពាន់លានរៀល គឺ ទាបជាង ១១,៦៩% នៃការអនុវត្ត ខែ សីហា ឆ្នាំ ២០១៣ ដោយសារចំណាយមូលធនបានថយចុះ ៧២,៩៣% ។

នៅខែ សីហាឆ្នាំ ២០១៤ ចំណាយចរន្តបានកើនឡើង ៣៩,៧៧% បើធៀបនឹងខែ សីហា ឆ្នាំ ២០១៣ ក្នុងនោះ ចំណាយចរន្តសម្រាប់ក្រសួងអាទិភាពអនុវត្តបាន ២៥៧,១៩៩ លានរៀល គឺបានកើនឡើង ៤៤,៥២% បើធៀបទៅនឹងខែ សីហា ឆ្នាំ ២០១៣ ។ ជារួម ការអនុវត្តថវិកា នៅក្នុងរយៈពេលប្រាំបីខែ ក្នុង ឆ្នាំ ២០១៤ ចំណាយរបស់ក្រសួងអាទិភាពអនុវត្តបាន ១.៣៥៣.០២១ លានរៀល គឺបានទាបជាង ១១,០៧% បើធៀបទៅនឹងការអនុវត្តរយៈពេលដូចគ្នាក្នុងឆ្នាំ ២០១៣ ក្នុងនោះក្រសួងសុខាភិបាលទាប ជាង ៤៣,១៤% ក្រសួងការងារ និងបណ្តុះបណ្តាលវិជ្ជាជីវៈទាបជាង ១៥,២១% ក្រសួងអភិវឌ្ឍន៍ជនបទ ទាបជាង ២៧,២៨% ក្រសួងយុត្តិធម៌ទាបជាង ៩,៥៩% ក្រសួងកសិកម្មរុក្ខាប្រមាញ់ និង នេសាទ ទាប ជាង ១៤,៤៨% ប៉ុន្តែ ចំណាយរបស់ក្រសួងមួយចំនួនទៀតអនុវត្តបានលឿន ដូចជា ចំណាយ របស់ក្រសួង អប់រំ យុវជន និង កីឡាខ្ពស់ជាង ២៨,៥៤% ក្រសួងរៀបចំដែនដី នគរូបនីយកម្ម និងសំណង់ខ្ពស់ជាង ២២,៤១% និង ចំណាយរបស់ក្រសួងកិច្ចការនារីខ្ពស់ជាង ៥,៦៨% ។

រយៈពេលប្រាំបីខែ គិតត្រឹមខែ សីហា ចំណាយសរុបអនុវត្តបានចំនួន ៧.០៥០,២៧ ពាន់លាន រៀល គឺទាបជាង ១៣,៥២% នៃគោលដៅអនុវត្តថវិការយៈពេលប្រាំបីខែ ឬ បានថយចុះ ៣,៨៧% បើធៀបទៅនឹងរយៈពេលដូចគ្នាក្នុងឆ្នាំ ២០១៣ កន្លងទៅ ។ ការថយចុះនេះ គឺដោយសារ ១) ចំណាយ មូលធនអនុវត្តទាបជាង ១០,៧៤% នៃគោលដៅអនុវត្តថវិការយៈពេលប្រាំបីខែ ឬ បានថយចុះ ១៥,៤២% បើធៀបនឹងរយៈពេលដូចគ្នាក្នុងឆ្នាំ ២០១៣ ក្នុងនោះចំណាយមូលធនដែលមានប្រភពហិរញ្ញប្បទានពី

<sup>1</sup> គោលដៅប្រមូលរយៈពេលប្រាំបីខែ = (ច្បាប់ថវិកាប្រចាំឆ្នាំ/១២)\*៨ខែ

បរទេសបានថយចុះប្រមាណ ២០,៥០% ២) ចំណាយចរន្តថយចុះ ១៥,១៩% នៃ គោលដៅអនុវត្តថវិកា  
រយៈពេលប្រាំបីខែ ប៉ុន្តែបានកើនឡើង ៥,៦១% បើធៀបនឹងឆ្នាំ ២០១៣ ។

**៤. តុល្យភាពថវិកា**

តុល្យភាពថវិកាចរន្តនៅខែ សីហា ឆ្នាំ ២០១៤ មានអតិរេកជាសាច់ប្រាក់ចំនួន ១៦៤,១១ ពាន់លាន  
រៀល និងតុល្យភាពសរុបមានអតិរេកសាច់ប្រាក់ចំនួន ៧៧,២៤ ពាន់លានរៀល ។ ជាមួយ នៅរយៈពេល  
ប្រាំបីខែ ឆ្នាំ ២០១៤ អតិរេកចរន្តមានចំនួន ២.០៨៩,៨៧ ពាន់លានរៀល និងតុល្យភាពសរុបមានឱនភាព  
ចំនួន ៦៦៥,១៩ ពាន់លានរៀល ។

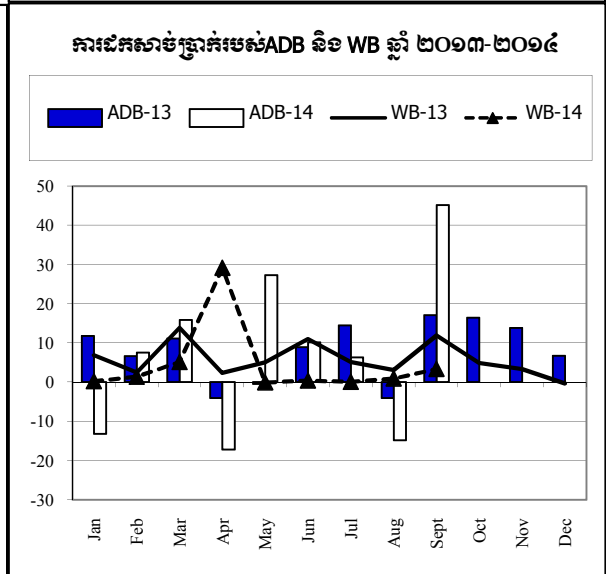
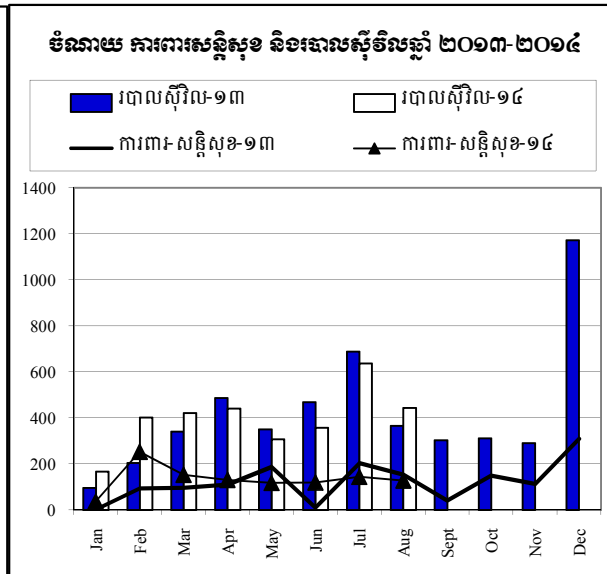
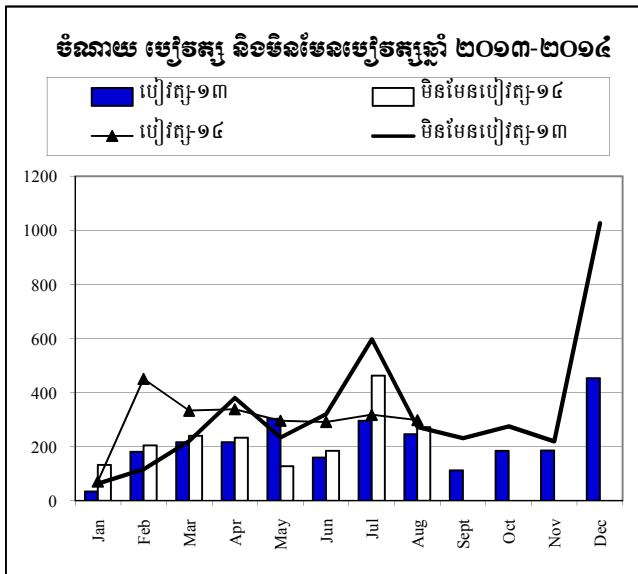
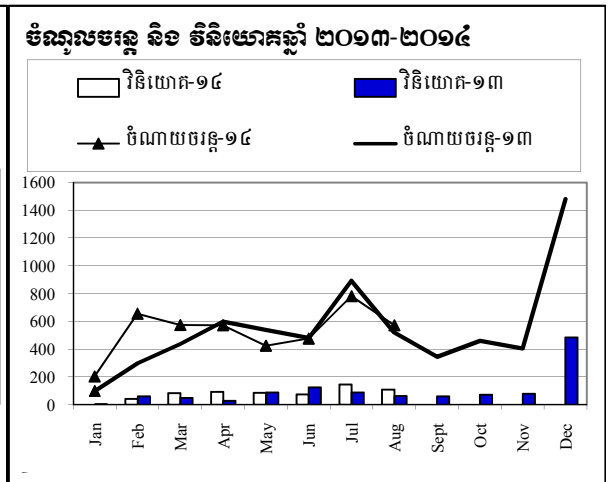
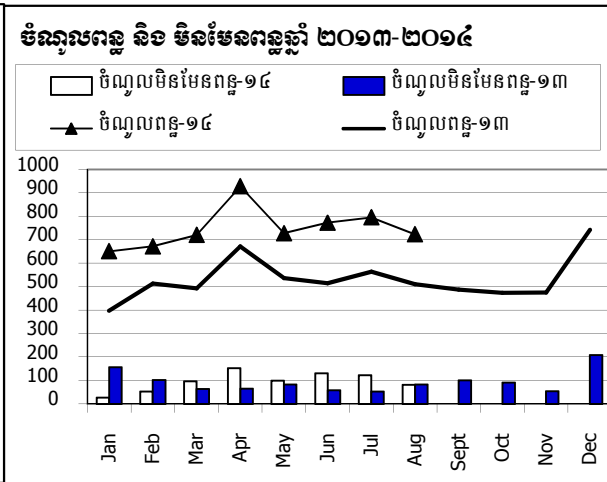
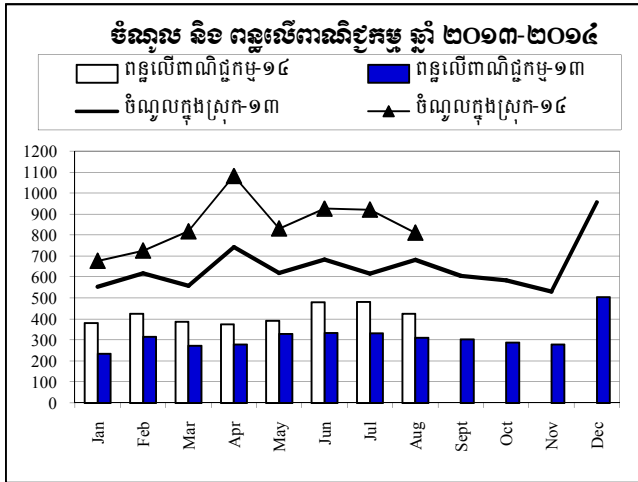
**៥. សន្និដ្ឋាន**

នៅរយៈពេលប្រាំបីខែក្នុងឆ្នាំ ២០១៤ កន្លងមកនេះ ក្រសួងសេដ្ឋកិច្ច និងហិរញ្ញវត្ថុនៅតែបន្តបង្កើន  
ប្រសិទ្ធភាពនៃការគ្រប់គ្រង ការអនុវត្តយ៉ាងសកម្មនូវការងារកំណែទម្រង់ និង បង្កើនប្រសិទ្ធភាពនៃការ  
បែងចែកធនធាន តាមរយៈការខិតខំប្រមូលចំណូលថវិការដ្ឋ និង ការបំពេញឱ្យតម្រូវការចំណាយឱ្យមាន  
ប្រសិទ្ធភាព ។ ជាលទ្ធផល គឺការអនុវត្តថវិការយៈពេលប្រាំបីខែក្នុងឆ្នាំ ២០១៤ នេះសម្រេចបានទៅតាម  
ការគ្រោងទុក ជាពិសេស គឺបានជំរុញការផ្តល់ប្រាក់បៀវត្សបានទាន់ពេលវេលា ។



# ការប្រៀបធៀបចំណូល និង ចំណាយឆ្នាំ ២០១៣-២០១៤

គិតជា ពាន់លានរៀល



**សារព្រឹត្តិបត្រការងារព្រឹត្តិការណ៍ ឆ្នាំ ២០១៤/ TOFE: BUDGET IMPLEMENTATION FOR 2014**

| Billions of Riels                                      | 2014 C.B.L.      | Implementation<br>8 months 66.66 % | Jan-14          | Feb-14        | Mar-14        | Apr-14        | May-14          | Jun-14        | Jul-14        | Aug-14          | Sep-14        | Oct-14 | Nov-14 | Dec-14 |
|--|------------------|------------------------------------|-----------------|---------------|---------------|---------------|-----------------|---------------|---------------|-----------------|---------------|--------|--------|--------|
| <b>I. DOMESTIC REVENUE</b>                             | <b>9,945.63</b>  | <b>68.3%</b>                       | <b>6,790.39</b> | <b>677.14</b> | <b>725.72</b> | <b>817.63</b> | <b>1,081.70</b> | <b>830.58</b> | <b>926.38</b> | <b>920.45</b>   | <b>810.78</b> | -      | -      | -      |
| <b>I.CURRENT REVENUE</b>                               | <b>9,712.63</b>  | <b>69.5%</b>                       | <b>6,751.41</b> | <b>677.14</b> | <b>724.81</b> | <b>817.25</b> | <b>1,080.63</b> | <b>826.35</b> | <b>903.15</b> | <b>917.32</b>   | <b>804.75</b> | -      | -      | -      |
| <b>a. TAX REVENUE</b>                                  | <b>8,308.62</b>  | <b>72.1%</b>                       | <b>5,989.14</b> | <b>650.75</b> | <b>671.58</b> | <b>720.33</b> | <b>927.78</b>   | <b>727.56</b> | <b>772.73</b> | <b>795.35</b>   | <b>723.07</b> | -      | -      | -      |
| <b>Domestic tax revenue</b>                            | <b>6,544.41</b>  | <b>73.3%</b>                       | <b>4,799.53</b> | <b>501.48</b> | <b>531.73</b> | <b>560.42</b> | <b>793.95</b>   | <b>587.48</b> | <b>606.30</b> | <b>633.65</b>   | <b>584.53</b> | -      | -      | -      |
| On income, profits, capital gain - persons             | 404.30           | 77.0%                              | 311.27          | 33.44         | 37.59         | 37.30         | 31.16           | 35.43         | 43.13         | 48.65           | 44.56         | -      | -      | -      |
| On income, profits, capital gain - companies           | 1,372.30         | 83.3%                              | 1,143.27        | 86.92         | 68.59         | 136.17        | 388.41          | 161.01        | 83.40         | 103.37          | 115.40        | -      | -      | -      |
| General taxes on goods and services                    | 2,933.80         | 70.4%                              | 2,064.83        | 240.55        | 263.89        | 224.72        | 219.08          | 227.09        | 319.18        | 311.05          | 259.27        | -      | -      | -      |
| o.w/ -Turnover taxes                                   | 30.00            | 56.1%                              | 16.84           | 1.91          | 2.05          | 2.11          | 2.09            | 1.97          | 2.35          | 2.25            | 2.11          | -      | -      | -      |
| -VAT   | 2,903.80         | 70.5%                              | 2,047.98        | 238.65        | 261.84        | 222.60        | 217.00          | 225.11        | 316.83        | 308.80          | 257.16        | -      | -      | -      |
| Taxes on specific goods                                | 1,644.48         | 69.8%                              | 1,147.36        | 129.71        | 144.85        | 144.60        | 143.44          | 142.81        | 145.65        | 149.95          | 146.34        | -      | -      | -      |
| Taxes on specific services                             | 159.19           | 63.7%                              | 101.35          | 8.90          | 13.69         | 12.51         | 9.17            | 13.52         | 11.61         | 17.56           | 14.39         | -      | -      | -      |
| Taxes on goods and services or activities              | 12.99            | 73.1%                              | 9.50            | 0.08          | 0.75          | 2.98          | 0.13            | 3.82          | 0.52          | 1.08            | 0.13          | -      | -      | -      |
| Other tax revenue                                      | 17.35            | 126.5%                             | 21.95           | 1.88          | 2.37          | 2.14          | 2.55            | 3.79          | 2.81          | 1.98            | 4.43          | -      | -      | -      |
| <b>Taxes on international trade</b>                    | <b>1,764.21</b>  | <b>67.4%</b>                       | <b>1,189.61</b> | <b>149.28</b> | <b>139.84</b> | <b>159.91</b> | <b>133.84</b>   | <b>140.08</b> | <b>166.43</b> | <b>161.70</b>   | <b>138.54</b> | -      | -      | -      |
| Taxes and duties on imports                            | 1,547.27         | 66.9%                              | 1,035.40        | 133.97        | 121.34        | 134.16        | 116.03          | 120.36        | 141.51        | 144.51          | 123.52        | -      | -      | -      |
| o.w/ -Customs duties and taxes                         | 873.49           | 80.8%                              | 705.71          | 95.17         | 84.18         | 91.87         | 79.49           | 84.37         | 88.24         | 96.85           | 85.54         | -      | -      | -      |
| -Customs fees  | 48.53            | 68.7%                              | 33.36           | 4.29          | 3.54          | 4.96          | 3.76            | 3.76          | 4.70          | 4.29            | 4.05          | -      | -      | -      |
| -Oil product duties                                    | 352.63           | 45.1%                              | 158.95          | 18.88         | 18.42         | 20.07         | 15.83           | 19.05         | 23.08         | 24.94           | 18.68         | -      | -      | -      |
| -Additional tax on oil product - Road maintenance      | 249.11           | 50.1%                              | 124.79          | 14.60         | 11.67         | 16.14         | 15.78           | 12.02         | 23.44         | 17.02           | 14.12         | -      | -      | -      |
| -fines   | 0.54             | 424.0%                             | 2.29            | -             | 2.24          | 0.03          | -               | -             | 0.02          | -               | -             | -      | -      | -      |
| -Customs duties on pamacine raw materials              | 21.57            | 44.0%                              | 9.48            | 1.04          | 0.90          | 1.17          | 1.15            | 1.59          | 1.40          | 1.14            | 1.14          | -      | -      | -      |
| Taxes and duties on exports                            | 216.94           | 71.1%                              | 154.21          | 15.30         | 18.51         | 25.75         | 17.81           | 19.72         | 24.92         | 17.19           | 15.02         | -      | -      | -      |
| o.w/ -Customs duties on rubber exports                 | 51.76            | 23.9%                              | 12.36           | 2.18          | 0.93          | 0.99          | 1.06            | 1.80          | 2.15          | 1.73            | 1.53          | -      | -      | -      |
| -Duties on export quotas                               | 1.62             | 94.0%                              | 1.52            | 0.16          | 0.18          | 0.44          | 0.13            | 0.16          | 0.15          | 0.13            | 0.18          | -      | -      | -      |
| <b>b. NON TAX REVENUE</b>                              | <b>1,404.01</b>  | <b>54.3%</b>                       | <b>762.26</b>   | <b>26.39</b>  | <b>53.24</b>  | <b>96.92</b>  | <b>152.85</b>   | <b>98.79</b>  | <b>130.43</b> | <b>121.97</b>   | <b>81.68</b>  | -      | -      | -      |
| <b>Property income</b>                                 | <b>148.10</b>    | <b>45.7%</b>                       | <b>67.62</b>    | <b>1.38</b>   | <b>1.20</b>   | <b>8.53</b>   | <b>22.76</b>    | <b>3.10</b>   | <b>14.93</b>  | <b>12.27</b>    | <b>3.45</b>   | -      | -      | -      |
| Rental income from land                                | 137.95           | 43.9%                              | 60.58           | 1.38          | 1.20          | 8.53          | 18.71           | 1.41          | 14.93         | 10.97           | 3.45          | -      | -      | -      |
| Revenue from public enterprises                        | 10.15            | 69.3%                              | 7.04            | -             | -             | -             | 4.05            | 1.69          | -             | 1.30            | -             | -      | -      | -      |
| <b>Sale of goods and services</b>                      | <b>1,033.27</b>  | <b>47.7%</b>                       | <b>493.16</b>   | <b>23.96</b>  | <b>49.10</b>  | <b>87.22</b>  | <b>80.20</b>    | <b>64.73</b>  | <b>52.60</b>  | <b>68.83</b>    | <b>66.50</b>  | -      | -      | -      |
| Market establishments                                  | 481.99           | 35.3%                              | 170.09          | 2.79          | 16.25         | 39.31         | 34.61           | 24.20         | 17.62         | 13.41           | 21.90         | -      | -      | -      |
| Nonmarket establishments                               | 68.74            | 64.3%                              | 44.18           | 1.97          | 2.31          | 5.78          | 6.98            | 3.48          | 6.23          | 12.81           | 4.61          | -      | -      | -      |
| Administrative fees                                    | 466.03           | 57.6%                              | 268.57          | 18.06         | 29.87         | 40.79         | 37.27           | 35.87         | 27.96         | 40.84           | 37.90         | -      | -      | -      |
| Rental income from invested assets                     | 16.51            | 62.5%                              | 10.32           | 1.13          | 0.67          | 1.34          | 1.35            | 1.18          | 0.79          | 1.78            | 2.09          | -      | -      | -      |
| <b>Other non tax</b>                                   | <b>222.64</b>    | <b>90.5%</b>                       | <b>201.49</b>   | <b>1.05</b>   | <b>2.93</b>   | <b>1.17</b>   | <b>49.88</b>    | <b>30.96</b>  | <b>62.89</b>  | <b>40.87</b>    | <b>11.74</b>  | -      | -      | -      |
| o.w/ Disposal of fixed assets                          | -                | -                                  | 1.35            | -             | 0.27          | 0.22          | -               | 0.86          | -             | 0.01            | -             | -      | -      | -      |
| <b>2. CAPITAL REVENUE</b>                              | <b>233.00</b>    | <b>16.7%</b>                       | <b>38.98</b>    | -             | <b>0.91</b>   | <b>0.38</b>   | <b>1.07</b>     | <b>4.23</b>   | <b>23.22</b>  | <b>3.13</b>     | <b>6.03</b>   | -      | -      | -      |
| Other financial investments                            | 233.00           | 16.7%                              | 38.98           | -             | 0.91          | 0.38          | 1.07            | 4.23          | 23.22         | 3.13            | 6.03          | -      | -      | -      |
| <b>II. BUDGET EXPENDITURE</b>                          | <b>13,264.70</b> | <b>46.4%</b>                       | <b>6,159.37</b> | <b>297.92</b> | <b>785.19</b> | <b>888.48</b> | <b>888.68</b>   | <b>660.27</b> | <b>849.50</b> | <b>1,095.75</b> | <b>693.58</b> | -      | -      | -      |
| <b>I. CURRENT EXPENDITURE</b>                          | <b>8,268.70</b>  | <b>51.4%</b>                       | <b>4,253.76</b> | <b>203.41</b> | <b>654.56</b> | <b>573.74</b> | <b>571.49</b>   | <b>424.06</b> | <b>475.83</b> | <b>779.87</b>   | <b>570.80</b> | -      | -      | -      |
| <b>a. Wages</b>  | <b>3,782.87</b>  | <b>63.7%</b>                       | <b>2,411.48</b> | <b>72.52</b>  | <b>452.51</b> | <b>334.97</b> | <b>339.98</b>   | <b>297.64</b> | <b>293.36</b> | <b>319.84</b>   | <b>300.66</b> | -      | -      | -      |
| <b>Personnel charges-civil administrative</b>          | <b>2,447.75</b>  | <b>59.9%</b>                       | <b>1,467.41</b> | <b>34.22</b>  | <b>258.82</b> | <b>219.02</b> | <b>220.39</b>   | <b>181.84</b> | <b>175.73</b> | <b>200.90</b>   | <b>176.49</b> | -      | -      | -      |
| o.w/ Diplomatic salary                                 | 3.43             | 66.0%                              | 2.26            | 0.03          | -             | 0.87          | -               | 0.68          | -             | 0.68            | -             | -      | -      | -      |
| <b>Personnel charges-national defence and security</b> | <b>1,359.69</b>  | <b>68.3%</b>                       | <b>929.13</b>   | <b>37.19</b>  | <b>191.52</b> | <b>114.07</b> | <b>117.82</b>   | <b>114.04</b> | <b>115.83</b> | <b>116.70</b>   | <b>121.96</b> | -      | -      | -      |
| <b>b. Non wage</b>                                     | <b>4,485.83</b>  | <b>41.1%</b>                       | <b>1,842.28</b> | <b>130.89</b> | <b>202.05</b> | <b>238.77</b> | <b>231.51</b>   | <b>126.42</b> | <b>182.47</b> | <b>460.03</b>   | <b>270.14</b> | -      | -      | -      |
| <b>Purchases</b>                                       | <b>1,122.75</b>  | <b>31.3%</b>                       | <b>351.67</b>   | <b>0.13</b>   | <b>68.65</b>  | <b>56.65</b>  | <b>31.77</b>    | <b>23.35</b>  | <b>31.49</b>  | <b>84.13</b>    | <b>55.51</b>  | -      | -      | -      |
| Maintenance supplies                                   | 237.94           | 14.9%                              | 35.45           | 0.03          | 1.98          | 3.66          | 2.88            | 3.22          | 4.91          | 12.91           | 5.87          | -      | -      | -      |
| Office supplies  | 146.19           | 32.2%                              | 47.13           | 0.02          | 1.30          | 4.99          | 5.02            | 4.49          | 11.97         | 8.77            | 10.56         | -      | -      | -      |
| Food and agricultural products                         | 115.52           | 67.5%                              | 77.96           | -             | 21.23         | 11.38         | 11.87           | 2.37          | 1.92          | 23.77           | 5.42          | -      | -      | -      |
| Clothing and distinctions                              | 114.48           | 7.9%                               | 9.04            | -             | 0.93          | 1.35          | 0.35            | 0.14          | 2.32          | 3.71            | 0.23          | -      | -      | -      |
| Small tools, material, furniture and equip.            | 267.92           | 35.9%                              | 96.25           | -             | 41.32         | 29.79         | 4.71            | 5.99          | 2.59          | 6.78            | 5.07          | -      | -      | -      |

**សារព្រឹត្តិបត្តិការហិរញ្ញវត្ថុ ឆ្នាំ ២០១៤/ TOFE: BUDGET IMPLEMENTATION FOR 2014**

| Billions of Riels                                 | 2014 C.B.L.       | Implementation<br>8 months 66.66 % |                   | Jan-14          | Feb-14          | Mar-14          | Apr-14          | May-14          | Jun-14          | Jul-14          | Aug-14         | Sep-14 | Oct-14 | Nov-14 | Dec-14 |
|---|-------------------|------------------------------------|-------------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|----------------|--------|--------|--------|--------|
| Water and energy                                  | 123.74            | 42.3%                              | 52.34             | 0.07            | 1.76            | 5.38            | 6.73            | 6.65            | 7.41            | 11.59           | 12.74          | -      | -      | -      | -      |
| Sanitary and health products                      | 114.62            | 28.7%                              | 32.89             | -               | 0.02            | 0.08            | 0.11            | 0.36            | 0.33            | 16.49           | 15.49          | -      | -      | -      | -      |
| Other supplies                                    | 2.34              | 26.1%                              | 0.61              | -               | 0.11            | 0.02            | 0.11            | 0.11            | 0.03            | 0.11            | 0.12           | -      | -      | -      | -      |
| <b>External services</b>                          | <b>406.41</b>     | <b>46.6%</b>                       | <b>189.23</b>     | <b>8.02</b>     | <b>23.06</b>    | <b>35.27</b>    | <b>20.31</b>    | <b>20.06</b>    | <b>19.36</b>    | <b>32.81</b>    | <b>30.34</b>   | -      | -      | -      | -      |
| o.w/ - Building rentals of expenses               | 13.63             | 79.4%                              | 10.83             | 1.57            | 0.07            | 5.20            | 0.24            | 2.03            | 0.41            | 1.26            | 0.04           | -      | -      | -      | -      |
| -Maintenance and repairs                          | 348.28            | 46.7%                              | 162.77            | 6.45            | 22.04           | 28.14           | 19.03           | 13.12           | 17.91           | 27.25           | 28.83          | -      | -      | -      | -      |
| <b>Other services</b>                             | <b>411.98</b>     | <b>46.7%</b>                       | <b>192.22</b>     | <b>2.93</b>     | <b>21.29</b>    | <b>31.39</b>    | <b>23.56</b>    | <b>23.31</b>    | <b>21.90</b>    | <b>42.97</b>    | <b>24.87</b>   | -      | -      | -      | -      |
| o.w/ -External staff                              | 19.30             | 53.8%                              | 10.38             | 0.37            | 0.79            | 2.55            | 0.79            | 1.75            | 1.05            | 2.14            | 0.94           | -      | -      | -      | -      |
| -Public relations and advertizing                 | 155.54            | 40.0%                              | 62.24             | 1.26            | 6.14            | 10.39           | 4.95            | 8.35            | 8.34            | 13.58           | 9.22           | -      | -      | -      | -      |
| -Transportation and mission costs: Inland         | 136.63            | 46.9%                              | 64.05             | 0.06            | 7.18            | 7.77            | 10.19           | 7.13            | 8.18            | 13.53           | 10.00          | -      | -      | -      | -      |
| -Transportation and mission costs: Abroad         | 80.33             | 58.4%                              | 46.87             | 1.20            | 6.90            | 8.32            | 6.92            | 5.05            | 3.39            | 11.19           | 3.89           | -      | -      | -      | -      |
| -Mail and telecommunication costs                 | 16.81             | 43.2%                              | 7.26              | 0.02            | 0.19            | 2.18            | 0.31            | 0.81            | 0.80            | 2.26            | 0.68           | -      | -      | -      | -      |
| <b>Financial charges</b>                          | <b>230.88</b>     | <b>69.1%</b>                       | <b>159.53</b>     | <b>17.21</b>    | <b>6.05</b>     | <b>43.40</b>    | <b>3.97</b>     | <b>16.28</b>    | <b>(0.10)</b>   | <b>48.70</b>    | <b>24.00</b>   | -      | -      | -      | -      |
| o.w/ -Interests on domestic debt                  | 230.88            | 0.2%                               | 0.37              | -               | -               | -               | -               | -               | 0.37            | -               | -              | -      | -      | -      | -      |
| -Interests on external debt                       | -                 | -                                  | 157.76            | 17.21           | 6.00            | 43.40           | 3.71            | 16.28           | (0.52)          | 48.46           | 23.21          | -      | -      | -      | -      |
| <b>Subsidy and Social assistants</b>              | <b>1,527.69</b>   | <b>55.8%</b>                       | <b>852.25</b>     | <b>102.60</b>   | <b>38.52</b>    | <b>71.98</b>    | <b>151.82</b>   | <b>43.25</b>    | <b>64.54</b>    | <b>249.85</b>   | <b>129.71</b>  | -      | -      | -      | -      |
| o.w/ -Subsidies to regional and local authorities | 375.33            | 81.7%                              | 306.75            | 91.68           | 8.67            | -               | 75.95           | -               | 16.00           | 111.15          | 3.30           | -      | -      | -      | -      |
| -Subsidies to administrative institutions         | 120.18            | 46.4%                              | 55.74             | -               | 0.12            | 15.32           | 4.29            | 16.14           | 1.30            | 3.99            | 14.59          | -      | -      | -      | -      |
| -Social assistance                                | 670.07            | 44.6%                              | 298.80            | 4.12            | 15.08           | 26.99           | 32.65           | 6.64            | 19.40           | 105.55          | 88.36          | -      | -      | -      | -      |
| -Subsidies to cultural and social entities        | 79.68             | 55.5%                              | 44.23             | -               | 4.93            | 10.76           | 3.82            | 5.07            | 8.38            | 6.38            | 4.89           | -      | -      | -      | -      |
| <b>Other non wage</b>                             | <b>786.12</b>     | <b>12.4%</b>                       | <b>97.37</b>      | <b>-</b>        | <b>44.47</b>    | <b>0.09</b>     | <b>0.08</b>     | <b>0.18</b>     | <b>45.28</b>    | <b>1.58</b>     | <b>5.70</b>    | -      | -      | -      | -      |
| <b>2. CAPITAL</b>                                 | <b>4,996.00</b>   | <b>38.1%</b>                       | <b>1,905.62</b>   | <b>94.51</b>    | <b>130.63</b>   | <b>314.74</b>   | <b>317.20</b>   | <b>236.21</b>   | <b>373.67</b>   | <b>315.88</b>   | <b>122.78</b>  | -      | -      | -      | -      |
| <b>Domestic Financing</b>                         | <b>1,536.00</b>   | <b>40.9%</b>                       | <b>627.80</b>     | <b>-</b>        | <b>40.63</b>    | <b>83.05</b>    | <b>91.14</b>    | <b>84.30</b>    | <b>74.42</b>    | <b>144.83</b>   | <b>109.43</b>  | -      | -      | -      | -      |
| Tangible fixed assets and land                    | 1,461.08          | 38.7%                              | 565.39            | -               | 40.63           | 83.05           | 80.82           | 63.53           | 64.00           | 123.94          | 109.43         | -      | -      | -      | -      |
| Other financial investments                       | 74.93             | 83.3%                              | 62.41             | -               | -               | -               | 10.33           | 20.77           | 10.42           | 20.89           | -              | -      | -      | -      | -      |
| <b>External assistance (Project)</b>              | <b>3,460.00</b>   | <b>36.9%</b>                       | <b>1,277.82</b>   | <b>94.51</b>    | <b>90.00</b>    | <b>231.70</b>   | <b>226.05</b>   | <b>151.91</b>   | <b>299.25</b>   | <b>171.05</b>   | <b>13.35</b>   | -      | -      | -      | -      |
| <b>CURRENT DEF/SURPL.comt (I.1-II.1)</b>          | <b>1,443.92</b>   | <b>173.0%</b>                      | <b>2,497.65</b>   | <b>473.74</b>   | <b>70.25</b>    | <b>243.51</b>   | <b>509.15</b>   | <b>402.29</b>   | <b>427.32</b>   | <b>137.45</b>   | <b>233.95</b>  | -      | -      | -      | -      |
| <b>OVERALL DEF/SURPL.comt (I-II)</b>              | <b>(3,319.08)</b> | <b>-19.0%</b>                      | <b>631.02</b>     | <b>379.23</b>   | <b>(59.46)</b>  | <b>(70.85)</b>  | <b>193.02</b>   | <b>170.32</b>   | <b>76.87</b>    | <b>(175.30)</b> | <b>117.20</b>  | -      | -      | -      | -      |
| <b>3. Expenditure adjustments</b>                 | <b>-</b>          | <b>-</b>                           | <b>(360.39)</b>   | <b>(298.91)</b> | <b>(68.79)</b>  | <b>18.68</b>    | <b>(15.67)</b>  | <b>26.51</b>    | <b>(49.80)</b>  | <b>97.42</b>    | <b>(69.83)</b> | -      | -      | -      | -      |
| Civil administration                              | -                 | -                                  | (360.39)          | (298.91)        | (68.79)         | 18.68           | (15.67)         | 26.51           | (49.80)         | 97.42           | (69.83)        | -      | -      | -      | -      |
| <b>CURRENT DEF/SURPL.cash(comt.+3)</b>            | <b>1,443.92</b>   | <b>148.0%</b>                      | <b>2,137.26</b>   | <b>174.83</b>   | <b>1.46</b>     | <b>262.19</b>   | <b>493.48</b>   | <b>428.80</b>   | <b>377.52</b>   | <b>234.86</b>   | <b>164.12</b>  | -      | -      | -      | -      |
| <b>OVERALL DEF/SURPL.cash (com.+3)</b>            | <b>(3,319.08)</b> | <b>-8.2%</b>                       | <b>270.62</b>     | <b>80.31</b>    | <b>(128.26)</b> | <b>(52.17)</b>  | <b>177.35</b>   | <b>196.83</b>   | <b>27.07</b>    | <b>(77.88)</b>  | <b>47.37</b>   | -      | -      | -      | -      |
| <b>III. FINANCING</b>                             | <b>3,319.08</b>   | <b>-8.2%</b>                       | <b>(270.62)</b>   | <b>(80.31)</b>  | <b>128.26</b>   | <b>52.17</b>    | <b>(177.35)</b> | <b>(196.83)</b> | <b>(27.07)</b>  | <b>77.88</b>    | <b>(47.37)</b> | -      | -      | -      | -      |
| <b>I. FOREIGN FINANCING</b>                       | <b>3,389.08</b>   | <b>32.8%</b>                       | <b>1,113.03</b>   | <b>101.02</b>   | <b>74.72</b>    | <b>162.01</b>   | <b>239.05</b>   | <b>87.15</b>    | <b>302.34</b>   | <b>154.13</b>   | <b>(7.40)</b>  | -      | -      | -      | -      |
| <b>a. Budget support</b>                          | <b>260.00</b>     | <b>3.3%</b>                        | <b>8.63</b>       | <b>-</b>        | <b>-</b>        | <b>-</b>        | <b>-</b>        | <b>-</b>        | <b>8.63</b>     | <b>-</b>        | <b>-</b>       | -      | -      | -      | -      |
| <b>b. Project aid</b>                             | <b>3,460.00</b>   | <b>37.3%</b>                       | <b>1,290.65</b>   | <b>111.15</b>   | <b>84.25</b>    | <b>216.90</b>   | <b>247.76</b>   | <b>130.31</b>   | <b>296.85</b>   | <b>171.39</b>   | <b>32.04</b>   | -      | -      | -      | -      |
| Spent   | 3,460.00          | 36.9%                              | 1,277.82          | 94.51           | 90.00           | 231.70          | 226.05          | 151.91          | 299.25          | 171.05          | 13.35          | -      | -      | -      | -      |
| <b>-Debt and related liabilities</b>              | <b>2,250.00</b>   | <b>56.8%</b>                       | <b>1,277.82</b>   | <b>94.51</b>    | <b>90.00</b>    | <b>231.70</b>   | <b>226.05</b>   | <b>151.91</b>   | <b>299.25</b>   | <b>171.05</b>   | <b>13.35</b>   | -      | -      | -      | -      |
| Foreign borrowing                                 | 2,250.00          | 56.8%                              | 1,277.82          | 94.51           | 90.00           | 231.70          | 226.05          | 151.91          | 299.25          | 171.05          | 13.35          | -      | -      | -      | -      |
| Multilateral                                      | 2,250.00          | 2.6%                               | 59.24             | (12.91)         | 8.93            | 20.97           | 12.00           | 27.20           | 10.58           | 6.37            | (13.90)        | -      | -      | -      | -      |
| Bilateral   | -                 | -                                  | 1,218.57          | 107.42          | 81.06           | 210.72          | 214.05          | 124.71          | 288.67          | 164.69          | 27.25          | -      | -      | -      | -      |
| <b>Pending</b>                                    | <b>12.83</b>      | <b>16.64</b>                       | <b>(5.74)</b>     | <b>(14.79)</b>  | <b>21.71</b>    | <b>(21.60)</b>  | <b>(2.40)</b>   | <b>0.33</b>     | <b>18.70</b>    | <b>-</b>        | <b>-</b>       | -      | -      | -      | -      |
| c. Amortization on external debts                 | (330.92)          | 56.3%                              | (186.26)          | (10.13)         | (9.53)          | (54.90)         | (8.71)          | (43.15)         | (3.14)          | (17.26)         | (39.44)        | -      | -      | -      | -      |
| <b>2. DOMESTIC FINANCING</b>                      | <b>(70.00)</b>    | <b>2436.9%</b>                     | <b>(1,705.82)</b> | <b>(499.79)</b> | <b>(132.17)</b> | <b>(324.90)</b> | <b>(454.84)</b> | <b>(81.75)</b>  | <b>(126.15)</b> | <b>(74.30)</b>  | <b>(11.91)</b> | -      | -      | -      | -      |
| <b>a. Net bank financing (monetary suvey)</b>     | <b>(70.00)</b>    | <b>1873.9%</b>                     | <b>(1,311.70)</b> | <b>(361.74)</b> | <b>128.52</b>   | <b>65.87</b>    | <b>(830.59)</b> | <b>(88.03)</b>  | <b>(126.54)</b> | <b>(100.76)</b> | <b>1.57</b>    | -      | -      | -      | -      |
| - Government's deposits                           | (21.71)           | 6043.3%                            | (1,311.70)        | (361.74)        | 128.52          | 65.87           | (830.59)        | (88.03)         | (126.54)        | (100.76)        | 1.57           | -      | -      | -      | -      |
| <b>b. Other MEF's account</b>                     | <b>-</b>          | <b>0.00</b>                        | <b>5.70</b>       | <b>(5.39)</b>   | <b>(0.31)</b>   | <b>-</b>        | <b>-</b>        | <b>0.13</b>     | <b>(0.13)</b>   | <b>-</b>        | <b>-</b>       | -      | -      | -      | -      |

**តារាងប្រតិបត្តិការហិរញ្ញវត្ថុ ឆ្នាំ ២០១៤/ TOFE: BUDGET IMPLEMENTATION FOR 2014**

| Billions of Riels                      | 2014 C.B.L. | Implementation<br>8 months 66.66 % | Jan-14          | Feb-14          | Mar-14          | Apr-14         | May-14          | Jun-14          | Jul-14        | Aug-14         | Sep-14 | Oct-14 | Nov-14 | Dec-14 |
|--|-------------|------------------------------------|-----------------|-----------------|-----------------|----------------|-----------------|-----------------|---------------|----------------|--------|--------|--------|--------|
| <i>Cash Riels in provincial Trea.</i>  |             | 0.00                               | 5.70            | (5.39)          | (0.31)          | -              | -               | 0.13            | (0.13)        | -              | -      | -      | -      | -      |
| <b>d. Private sectors</b>              | -           | <b>(275.91)</b>                    | <b>(261.24)</b> | <b>(38.54)</b>  | <b>(8.94)</b>   | <b>(18.83)</b> | <b>(9.72)</b>   | <b>5.17</b>     | <b>25.65</b>  | <b>30.55</b>   | -      | -      | -      | -      |
| - Internal loans amortization          |             | (11.52)                            | -               | -               | -               | -              | -               | -               | (11.52)       | -              | -      | -      | -      | -      |
| - Individual acct. & security deposits |             | (264.39)                           | (261.24)        | (38.54)         | (8.94)          | (18.83)        | (9.72)          | 5.17            | 37.17         | 30.55          | -      | -      | -      | -      |
| e. \$Acc.-gap between NBC &MEF         |             | <b>(118.20)</b>                    | <b>117.49</b>   | <b>(216.76)</b> | <b>(381.52)</b> | <b>394.58</b>  | <b>16.00</b>    | <b>(4.90)</b>   | <b>0.93</b>   | <b>(44.03)</b> | -      | -      | -      | -      |
| <b>3. OUTSTANDING OPERATIONS</b>       |             | <b>322.17</b>                      | <b>318.45</b>   | <b>185.71</b>   | <b>215.06</b>   | <b>38.44</b>   | <b>(202.22)</b> | <b>(203.26)</b> | <b>(1.95)</b> | <b>(28.06)</b> | -      | -      | -      | -      |
| Error                                  |             | 0.00                               | (0.00)          | 0.00            | 0.00            | 0.00           | 0.00            | 0.00            | 0.00          | 0.00           |        |        |        |        |
| <b>Memorandum Item :</b>               |             | -                                  |                 |                 |                 |                |                 |                 |               |                |        |        |        |        |
| Exchange rate (R/\$)                   |             |                                    | 3.995           | 3.984           | 4.002           | 4.015          | 4.025           | 4.039           | 4.045.00      | 4.065.00       | -      | -      | -      | -      |
| Provincial revenue                     | 709.49      | 61.5%                              | 436.03          | 52.87           | 64.10           | 46.80          | 35.59           | 67.93           | 66.52         | 92.53          | 9.69   | -      | -      | -      |
| o.w. provincial tax revenue            | 543.86      | 46.4%                              | 252.61          | 25.10           | 22.60           | 43.58          | 34.23           | 29.46           | 41.65         | 51.38          | 4.61   | -      | -      | -      |
| o.w. prov. non-tax revenue             | 26.71       | 58.9%                              | 15.72           | 2.31            | 1.63            | 2.63           | 1.36            | 1.56            | 3.43          | 2.26           | 0.53   | -      | -      | -      |
| o.w. prov. Transfer from central       | 138.92      | 120.7%                             | 167.70          | 25.45           | 39.86           | 0.59           | -               | 36.90           | 21.44         | 38.90          | 4.56   | -      | -      | -      |
| Provincial expenditure                 | 487.70      | 42.0%                              | 205.07          | 0.03            | 28.59           | 32.72          | 28.16           | 40.74           | 49.26         | 24.50          | 1.07   | -      | -      | -      |
| o.w. wage and salary                   | 52.49       | 62.7%                              | 32.91           | 0.02            | 5.52            | 6.34           | 5.37            | 5.82            | 4.48          | 5.15           | 0.20   | -      | -      | -      |
| o.w. non-wage                          | 327.34      | 47.6%                              | 155.81          | 0.00            | 14.88           | 25.98          | 17.06           | 34.68           | 44.49         | 17.85          | 0.87   | -      | -      | -      |
| o.w. investment                        | 107.87      | 15.2%                              | 16.35           | -               | 8.18            | 0.41           | 5.73            | 0.25            | 0.29          | 1.50           | -      | -      | -      | -      |
| Provincial Balance                     | 221.79      | 104.1%                             | 230.96          | 52.84           | 35.52           | 14.08          | 7.43            | 27.18           | 17.26         | 68.03          | 8.63   | -      | -      | -      |
| Contribution from casino and Lottery   | 89.69       | 68.7%                              | 61.61           | 4.45            | 9.01            | 8.33           | 7.48            | 7.25            | 6.97          | 11.40          | 6.71   | -      | -      | -      |
| 8 Priority sectors                     | 2.971.61    | 45.5%                              | 1.353.02        | 11.11           | 184.58          | 146.79         | 194.40          | 142.85          | 140.88        | 275.21         | 257.20 | -      | -      | -      |

ភ្នំពេញ ថ្ងៃទី ២៧ ខែ តុលា ឆ្នាំ ២០១៤

**អគ្គនាយកនៃអគ្គនាយកដ្ឋាន**

**ប្រធាននាយកដ្ឋានស្ថិតិ**

**ប្រធានការិយាល័យ**

**គោលនយោបាយសេដ្ឋកិច្ច និងហិរញ្ញវត្ថុសាធារណៈ:**

**ស្ថិតិហិរញ្ញវត្ថុសាធារណៈ:**

ហង់ វិសុទ្ធ

# សេចក្តីសង្ខេបស្តីពីស្ថិតិហិរញ្ញវត្ថុរដ្ឋាភិបាល



ស្ថិតិហិរញ្ញវត្ថុរដ្ឋាភិបាលគឺជាស្ថិតិហិរញ្ញវត្ថុ ដែលផ្តោតទៅលើចំណូល ចំណាយ ទ្រព្យសកម្ម និងបំណុលរបស់រដ្ឋាភិបាល ។ គោលបំណងសំខាន់របស់ស្ថិតិហិរញ្ញវត្ថុរដ្ឋាភិបាលគឺផ្តល់នូវជាមូលដ្ឋានជាទស្សនទាន ក៏ដូចជាផ្តល់គោលការណ៍សមស្រប សម្រាប់ការវិភាគ ការវាយតម្លៃ ការរៀបចំផែនការ និងគោលនយោបាយរបស់រដ្ឋាភិបាល ពាក់ព័ន្ធនឹងការផ្តល់សេវា និងការបែងចែកចំណូលប្រកបដោយសមធម៌ និងប្រសិទ្ធិភាព ។ អង្គការមូលនិធិរូបិយវត្ថុអន្តរជាតិ (IMF) បានចងក្រងស្តង់ដារស្ថិតិនេះឡើង និងកែសម្រួលជាបន្តបន្ទាប់ ដោយបានបន្ស៊ីអោយមានសង្គតភាពជាមួយនឹងប្រព័ន្ធស្ថិតិផ្សេងៗទៀត ដូចជាប្រព័ន្ធគណនីជាតិ (System of National Accounts) ជញ្ជីងទូទាត់ក្រៅប្រទេស (Balance of Payment) និងទន្ធប្រមូលរូបិយវត្ថុ (Monetary Aggregates) ជាដើម ។ ស្ថិតិហិរញ្ញវត្ថុរដ្ឋាភិបាល (Statement of Government Operations) និងរបាយការណ៍ប្រភពនិងការប្រើប្រាស់សាច់ប្រាក់ (Statement of Sources and Uses of Cash) ។

របាយការណ៍ប្រតិបត្តិការស្ថិតិហិរញ្ញវត្ថុរដ្ឋាភិបាល ជាតារាងស្ថិតិដែលបានធ្វើការកត់ត្រាលទ្ធផលតាមមូលដ្ឋានគណនីបង្ករ (Accrual Basic) នៅគ្រប់អន្តរកម្ម ក្នុងរយៈពេលគណនីយកម្មរបស់រដ្ឋាភិបាល រួមមានអន្តរកម្មដែលមានឥទ្ធិពលទៅលើទ្រព្យសម្បត្តិសុទ្ធ ដូចជាប្រតិបត្តិការចំណូលនិងចំណាយ អន្តរកម្មនៅក្នុងទ្រព្យមិនមែនហិរញ្ញវត្ថុ ដែលនាំអោយមានបម្រែបម្រួលទ្រព្យមិនមែនហិរញ្ញវត្ថុ និងអន្តរកម្មក្នុងទ្រព្យហិរញ្ញវត្ថុនិងហិរញ្ញប្បទានដែលនាំអោយមានបម្រែបម្រួលទ្រព្យជាហិរញ្ញវត្ថុ និងបំណុល ។

របាយការណ៍ប្រភពនិងការប្រើប្រាស់សាច់ប្រាក់ គឺជារបាយការណ៍បង្ហាញអំពីសកម្មភាពប្រតិបត្តិការលំហូរសាច់ប្រាក់ ដោយកត់ត្រាតាមមូលដ្ឋានគណនីសាច់ប្រាក់ (Cash Basic) ។ របាយការណ៍នេះមានសារៈសំខាន់ណាស់ក្នុងការគ្រប់គ្រងសាច់ប្រាក់ប្រើប្រាស់របស់រដ្ឋាភិបាល ។ របាយការណ៍ប្រភព និងការប្រើប្រាស់សាច់ប្រាក់នេះគឺជាការសរុបសាច់ប្រាក់ ដែលបានមកពីប្រតិបត្តិការចរន្ត អន្តរកម្មទ្រព្យមិនមែនហិរញ្ញវត្ថុ និងអន្តរកម្មទាក់ទងទៅនឹងទ្រព្យជាហិរញ្ញវត្ថុ និងបំណុល ។ របាយការណ៍ប្រភពនិងការប្រើប្រាស់សាច់ប្រាក់ ឆ្លុះបញ្ចាំងអំពីការកត់ត្រា នៅពេលដែលមានប្រតិបត្តិការសាច់ប្រាក់ ។

ដោយផ្អែកលើមូលដ្ឋានប្រព័ន្ធគណនេយ្យ និងមូលដ្ឋាននៃការកត់ត្រាបច្ចុប្បន្ន ក្រសួងសេដ្ឋកិច្ច និងហិរញ្ញវត្ថុបានរៀបចំស្តង់ដារ GFS តាមទម្រង់របាយការណ៍ប្រតិបត្តិការហិរញ្ញវត្ថុរដ្ឋាភិបាល និងអមដោយតារាងប្រតិបត្តិការតាមផ្នែកចំនួនបីគឺចំណូល ចំណាយ និងទ្រព្យនិងបំណុល ។





# Statement of Government Operations

| <b>Million Riels</b>   |   | Jan-14          | Feb-14         | Mar-14         | Apr-14           | May-14         | Jun-14         | Jul-14          | Aug-14         | Sep-14         | Oct-14   | Nov-14   | Dec-14   |
|--|---|-----------------|----------------|----------------|------------------|----------------|----------------|-----------------|----------------|----------------|----------|----------|----------|
| 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 |
| <b>TRANSACTIONS AFFECTING NET WORTH:</b>   |   |                 |                |                |                  |                |                |                 |                |                |          |          |          |
| <b>A1</b>  | <b>Revenue .....</b>  | <b>677,144</b>  | <b>724,804</b> | <b>817,246</b> | <b>1,031,917</b> | <b>826,194</b> | <b>911,788</b> | <b>915,839</b>  | <b>789,990</b> | <b>0</b>       | <b>0</b> | <b>0</b> | <b>0</b> |
| A11  | Taxes .....   | 649,206         | 669,604        | 719,273        | 926,001          | 724,083        | 770,496        | 792,368         | 713,481        | 0              | 0        | 0        | 0        |
| A12  | Social contributions .....                                  | 0               | 0              | 0              | 0                | 0              | 0              | 0               | 0              | 0              | 0        | 0        | 0        |
| A13  | Grants .....  | 0               | 0              | 210            | 0                | 0              | 8,635          | 37,976          | 0              | 0              | 0        | 0        | 0        |
| A14  | Other revenue .....   | 27,939          | 55,200         | 97,763         | 105,916          | 102,111        | 132,657        | 85,495          | 76,509         | 0              | 0        | 0        | 0        |
| <b>A2</b>  | <b>Expense .....</b>  | <b>203,407</b>  | <b>654,551</b> | <b>573,740</b> | <b>571,410</b>   | <b>423,902</b> | <b>475,831</b> | <b>778,393</b>  | <b>565,164</b> | <b>0</b>       | <b>0</b> | <b>0</b> | <b>0</b> |
| A21  | Compensation of employees .....                             | 68,309          | 396,395        | 273,072        | 296,802          | 254,625        | 249,219        | 271,629         | 254,363        | 0              | 0        | 0        | 0        |
| A22  | Use of goods and services .....                             | 11,076          | 113,005        | 123,306        | 75,647           | 66,714         | 72,745         | 159,905         | 110,726        | 0              | 0        | 0        | 0        |
| A23  | Consumption of fixed capital .....                          | 0               | 0              | 0              | 0                | 0              | 0              | 0               | 0              | 0              | 0        | 0        | 0        |
| A24  | Interest .....  | 17,213          | 6,002          | 43,403         | 3,713            | 16,283         | -147           | 48,458          | 23,207         | 0              | 0        | 0        | 0        |
| A25  | Subsidies .....   | 6,792           | 7,444          | 12,488         | 16,217           | 11,513         | 11,948         | 9,889           | 11,529         | 0              | 0        | 0        | 0        |
| A26  | Grants .....  | 91,680          | 11,060         | 21,733         | 99,128           | 20,023         | 24,804         | 128,031         | 24,944         | 0              | 0        | 0        | 0        |
| A27  | Social benefits .....                                       | 4,216           | 60,465         | 72,069         | 51,903           | 44,064         | 45,316         | 136,103         | 123,146        | 0              | 0        | 0        | 0        |
| A28  | Other expense .....   | 4,121           | 60,180         | 27,669         | 28,000           | 10,681         | 71,946         | 24,379          | 17,249         | 0              | 0        | 0        | 0        |
| <b>GOB</b>   | <b>Gross operating balance (1-2+23+NOBz) .....</b>          | <b>473,737</b>  | <b>70,253</b>  | <b>243,505</b> | <b>460,507</b>   | <b>402,292</b> | <b>435,958</b> | <b>137,446</b>  | <b>224,825</b> | <b>0</b>       | <b>0</b> | <b>0</b> | <b>0</b> |
| <b>NOB</b>   | <b>Net operating balance (1-2+NOBz) <sup>cl</sup> .....</b> | <b>473,737</b>  | <b>70,253</b>  | <b>243,505</b> | <b>460,507</b>   | <b>402,292</b> | <b>435,958</b> | <b>137,446</b>  | <b>224,825</b> | <b>0</b>       | <b>0</b> | <b>0</b> | <b>0</b> |
| <b>TRANSACTIONS IN NONFINANCIAL ASSETS:</b>  |   |                 |                |                |                  |                |                |                 |                |                |          |          |          |
| <b>A31</b>   | <b>Net Acquisition of Nonfinancial Assets .....</b>         | <b>94,512</b>   | <b>130,629</b> | <b>314,744</b> | <b>258,229</b>   | <b>215,438</b> | <b>363,247</b> | <b>294,990</b>  | <b>113,652</b> | <b>48,577</b>  | <b>0</b> | <b>0</b> | <b>0</b> |
| A311   | Fixed assets .....  | 94,512          | 130,629        | 312,754        | 258,229          | 215,438        | 362,116        | 294,182         | 109,193        | 48,577         | 0        | 0        | 0        |
| A312   | Change in inventories .....                                 | 0               | 0              | 0              | 0                | 0              | 0              | 0               | 0              | 0              | 0        | 0        | 0        |
| A313   | Valuables .....   | 0               | 0              | 0              | 0                | 0              | 0              | 0               | 0              | 0              | 0        | 0        | 0        |
| A314   | Nonproduced assets .....                                    | 0               | 0              | 1,990          | 0                | 0              | 1,131          | 808             | 4,460          | 0              | 0        | 0        | 0        |
| <b>NLB</b>   | <b>Net lending / borrowing (1-2+NOBz-31) .....</b>          | <b>379,225</b>  | <b>-60,376</b> | <b>-71,239</b> | <b>202,277</b>   | <b>186,854</b> | <b>72,710</b>  | <b>-157,544</b> | <b>111,173</b> | <b>-48,577</b> | <b>0</b> | <b>0</b> | <b>0</b> |
| <b>TRANSACTIONS IN FINANCIAL ASSETS AND LIABILITIES (FINANCING):</b>                               |   |                 |                |                |                  |                |                |                 |                |                |          |          |          |
| <b>A32</b>   | <b>Net acquisition of financial assets .....</b>            | <b>-79,906</b>  | <b>-92,986</b> | <b>100,510</b> | <b>406,826</b>   | <b>290,797</b> | <b>321,781</b> | <b>131,174</b>  | <b>64,491</b>  | <b>-48,577</b> | <b>0</b> | <b>0</b> | <b>0</b> |
| A321   | Domestic .....  | -79,906         | -92,986        | 100,510        | 406,826          | 290,797        | 321,781        | 131,174         | 64,491         | -48,577        | 0        | 0        | 0        |
| A322   | Foreign .....   | 0               | 0              | 0              | 0                | 0              | 0              | 0               | 0              | 0              | 0        | 0        | 0        |
| <b>A33</b>   | <b>Net incurrence of liabilities .....</b>                  | <b>-459,131</b> | <b>-32,610</b> | <b>171,749</b> | <b>204,549</b>   | <b>103,943</b> | <b>249,071</b> | <b>288,718</b>  | <b>-46,682</b> | <b>0</b>       | <b>0</b> | <b>0</b> | <b>0</b> |
| A331   | Domestic .....  | -560,153        | -107,330       | 9,741          | -34,505          | 16,791         | -44,633        | 123,067         | -39,287        | 0              | 0        | 0        | 0        |
| A332   | Foreign .....   | 101,022         | 74,720         | 162,008        | 239,054          | 87,152         | 293,704        | 165,651         | -7,396         | 0              | 0        | 0        | 0        |
| Vertical check: Difference between net lending/borrowing and financing (1-2-31=32-33-NLBz=0) ..... |   | 0               | 0              | 0              | 0                | 0              | (0)            | 0               | 0              | 0              | 0        | 0        | 0        |

a/ Consolidation of budgetary, extrabudgetary, and social security funds (columns 1, 2, 3).

b/ Consolidation of central government, state governments, and local governments (columns 5, 6, 7).

c/ The net operating balance should *only* be calculated if consumption of fixed capital (23) has a nonzero value. Otherwise, only the gross operating balance should be calculated.

# Revenue

| Million Riels      |  | Jan-14         | Feb-14         | Mar-14         | Apr-14           | May-14         | Jun-14         | Jul-14         | Aug-14         | Sep-14   | Oct-14   | Nov-14   | Dec-14   |
|--------------------|--|----------------|----------------|----------------|------------------|----------------|----------------|----------------|----------------|----------|----------|----------|----------|
| 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 |
| <b>A1</b>          | <b>REVENUE</b> .....                                       | <b>677,144</b> | <b>724,804</b> | <b>817,246</b> | <b>1,031,917</b> | <b>826,194</b> | <b>911,788</b> | <b>915,839</b> | <b>789,990</b> | <b>0</b> | <b>0</b> | <b>0</b> | <b>0</b> |
| <b>A11</b>         | <b>Taxes</b> .....   | <b>649,206</b> | <b>669,604</b> | <b>719,273</b> | <b>926,001</b>   | <b>724,083</b> | <b>770,496</b> | <b>792,368</b> | <b>713,481</b> | <b>0</b> | <b>0</b> | <b>0</b> | <b>0</b> |
| <b>A111</b>        | <b>Taxes on income, profits, and capital gains</b> .....   | 120,361        | 106,181        | 173,472        | 419,575          | 196,440        | 126,525        | 152,022        | 159,966        | 0        | 0        | 0        | 0        |
| A1111              | Payable by individuals .....                               | 33,437         | 37,595         | 37,304         | 31,162           | 35,434         | 43,129         | 48,651         | 44,562         | 0        | 0        | 0        | 0        |
| A1112              | Payable by corporations and other enterprises .....        | 86,923         | 68,586         | 136,168        | 388,412          | 161,006        | 83,396         | 103,371        | 115,404        | 0        | 0        | 0        | 0        |
| A1113              | Unallocable .....  | 0              | 0              | 0              | 0                | 0              | 0              | 0              | 0              | 0        | 0        | 0        | 0        |
| <b>A112</b>        | <b>Taxes on payroll and workforce</b> .....                | 0              | 0              | 0              | 0                | 0              | 0              | 0              | 0              | 0        | 0        | 0        | 0        |
| <b>A113</b>        | <b>Taxes on property</b> .....                             | 0              | 0              | 0              | 0                | 0              | 0              | 0              | 0              | 0        | 0        | 0        | 0        |
| A1131              | Recurrent taxes on immovable property .....                | 0              | 0              | 0              | 0                | 0              | 0              | 0              | 0              | 0        | 0        | 0        | 0        |
| A1132              | Recurrent taxes on net wealth .....                        | 0              | 0              | 0              | 0                | 0              | 0              | 0              | 0              | 0        | 0        | 0        | 0        |
| A1133              | Estate, inheritance, and gift taxes .....                  | 0              | 0              | 0              | 0                | 0              | 0              | 0              | 0              | 0        | 0        | 0        | 0        |
| A1134              | Taxes on financial and capital transactions .....          | 0              | 0              | 0              | 0                | 0              | 0              | 0              | 0              | 0        | 0        | 0        | 0        |
| A1135              | Other nonrecurrent taxes on property .....                 | 0              | 0              | 0              | 0                | 0              | 0              | 0              | 0              | 0        | 0        | 0        | 0        |
| A1136              | Other recurrent taxes on property .....                    | 0              | 0              | 0              | 0                | 0              | 0              | 0              | 0              | 0        | 0        | 0        | 0        |
| <b>A114</b>        | <b>Taxes on goods and services</b> .....                   | 379,236        | 423,169        | 384,807        | 371,747          | 387,089        | 476,961        | 478,172        | 414,501        | 0        | 0        | 0        | 0        |
| A1141              | General taxes on goods and services .....                  | 240,551        | 263,881        | 224,717        | 219,008          | 226,928        | 319,179        | 309,575        | 253,631        | 0        | 0        | 0        | 0        |
| A11411             | Value-added taxes .....                                    | 238,645        | 261,830        | 222,604        | 216,921          | 224,953        | 316,828        | 307,327        | 251,519        | 0        | 0        | 0        | 0        |
| A11412             | Sales taxes .....  | 0              | 0              | 0              | 0                | 0              | 0              | 0              | 0              | 0        | 0        | 0        | 0        |
| A11413             | Turnover & other general taxes on G & S .....              | 1,905          | 2,051          | 2,113          | 2,086            | 1,974          | 2,351          | 2,248          | 2,112          | 0        | 0        | 0        | 0        |
| A1142              | Excises .....  | 129,712        | 144,845        | 144,599        | 143,445          | 142,812        | 145,652        | 149,953        | 146,344        | 0        | 0        | 0        | 0        |
| A1143              | Profits of fiscal monopolies .....                         | 0              | 0              | 0              | 0                | 0              | 0              | 0              | 0              | 0        | 0        | 0        | 0        |
| A1144              | Taxes on specific services .....                           | 8,896          | 13,690         | 12,513         | 9,165            | 13,525         | 11,612         | 17,559         | 14,392         | 0        | 0        | 0        | 0        |
| A1145              | Taxes on use of goods, permission to use goods .....       | 77             | 753            | 2,978          | 129              | 3,825          | 518            | 1,085          | 134            | 0        | 0        | 0        | 0        |
| A11451             | Motor vehicles taxes .....                                 | 0              | 0              | 0              | 0                | 0              | 0              | 0              | 0              | 0        | 0        | 0        | 0        |
| A11452             | Other .....  | 77             | 753            | 2,978          | 129              | 3,825          | 518            | 1,085          | 134            | 0        | 0        | 0        | 0        |
| A1146              | Other taxes on goods and services .....                    | 0              | 0              | 0              | 0                | 0              | 0              | 0              | 0              | 0        | 0        | 0        | 0        |
| <b>A115</b>        | <b>Taxes on international trade and transactions</b> ..... | 149,277        | 139,845        | 159,913        | 133,838          | 140,077        | 166,428        | 161,697        | 138,539        | 0        | 0        | 0        | 0        |
| A1151              | Customs and other import duties .....                      | 133,975        | 121,339        | 134,161        | 116,032          | 120,359        | 141,506        | 144,507        | 123,521        | 0        | 0        | 0        | 0        |
| A1152              | Taxes on exports .....                                     | 15,302         | 18,506         | 25,752         | 17,806           | 19,718         | 24,923         | 17,190         | 15,018         | 0        | 0        | 0        | 0        |
| A1153              | Profits of export or import monopolies .....               | 0              | 0              | 0              | 0                | 0              | 0              | 0              | 0              | 0        | 0        | 0        | 0        |
| A1154              | Exchange profits .....                                     | 0              | 0              | 0              | 0                | 0              | 0              | 0              | 0              | 0        | 0        | 0        | 0        |
| A1155              | Exchange taxes .....                                       | 0              | 0              | 0              | 0                | 0              | 0              | 0              | 0              | 0        | 0        | 0        | 0        |
| A1156              | Other taxes on international trade and transactions .....  | 0              | 0              | 0              | 0                | 0              | 0              | 0              | 0              | 0        | 0        | 0        | 0        |
| <b>A116</b>        | <b>Other taxes</b> .....                                   | <b>332</b>     | <b>410</b>     | <b>1,081</b>   | <b>842</b>       | <b>476</b>     | <b>581</b>     | <b>478</b>     | <b>476</b>     | <b>0</b> | <b>0</b> | <b>0</b> | <b>0</b> |

# Revenue

| Million Riels      |  | Jan-14   | Feb-14   | Mar-14   | Apr-14   | May-14   | Jun-14   | Jul-14   | Aug-14   | Sep-14   | Oct-14   | Nov-14   | Dec-14   |
|--------------------|--|----------|----------|----------|----------|----------|----------|----------|----------|----------|----------|----------|----------|
| 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 |
| <b>A12</b>         | <b>Social contributions</b> .....                        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        |
| <b>A121</b>        | <b>Social security contributions</b> .....               | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        |
| A1211              | Employee contributions .....                             | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        |
| A1212              | Employer contributions .....                             | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        |
| A1213              | Self-employed or nonemployed contributions .....         | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        |
| A1214              | Unallocable contributions .....                          | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        |
| <b>A122</b>        | <b>Other social contributions</b> .....                  | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        |
| A1221              | Employee contributions .....                             | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        |
| A1222              | Employer contributions .....                             | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        |
| A1223              | Imputed contributions .....                              | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        |
| <b>A13</b>         | <b>Grants</b> .....                                      | 0        | 0        | 210      | 0        | 0        | 8,635    | 37,976   | 0        | 0        | 0        | 0        | 0        |
| <b>A131</b>        | <b>From foreign governments</b> .....                    | 0        | 0        | 0        | 0        | 0        | 8,634    | 0        | 0        | 0        | 0        | 0        | 0        |
| A1311              | Current .....  | 0        | 0        | 0        | 0        | 0        | 8,634    | 0        | 0        | 0        | 0        | 0        | 0        |
| A1312              | Capital .....  | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        |
| <b>A132</b>        | <b>From international organizations</b> .....            | 0        | 0        | 210      | 0        | 0        | 0        | 37,974   | 0        | 0        | 0        | 0        | 0        |
| A1321              | Current .....  | 0        | 0        | 210      | 0        | 0        | 0        | 37,974   | 0        | 0        | 0        | 0        | 0        |
| A1322              | Capital .....  | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        |
| <b>A133</b>        | <b>From other general government units</b> .....         | 0        | 0        | 0        | 0        | 0        | 1        | 1        | 0        | 0        | 0        | 0        | 0        |
| A1331              | Current .....  | 0        | 0        | 0        | 0        | 0        | 1        | 1        | 0        | 0        | 0        | 0        | 0        |
| A1332              | Capital .....  | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        |
| <b>A14</b>         | <b>Other revenue</b> .....                               | 27,939   | 55,200   | 97,763   | 105,916  | 102,111  | 132,657  | 85,495   | 76,509   | 0        | 0        | 0        | 0        |
| <b>A141</b>        | <b>Property income</b> .....                             | 1,382    | 2,417    | 8,556    | 22,996   | 5,132    | 72,271   | 14,299   | 5,281    | 0        | 0        | 0        | 0        |
| A1411              | Interest .....   | 0        | 1,214    | 27       | 236      | 2,033    | 57,341   | 2,034    | 1,834    | 0        | 0        | 0        | 0        |
| A1412              | Dividends .....  | 0        | 0        | 0        | 4,047    | 1,691    | 0        | 1,300    | 0        | 0        | 0        | 0        | 0        |
| A1413              | Withdrawals from income of quasi-corporations .....      | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        |
| A1414              | Property income attrib. to insurance policyholders ..... | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        |
| A1415              | Rent .....   | 1,382    | 1,204    | 8,529    | 18,714   | 1,407    | 14,930   | 10,965   | 3,447    | 0        | 0        | 0        | 0        |
| <b>A142</b>        | <b>Sales of goods and services</b> .....                 | 23,959   | 49,101   | 87,223   | 80,204   | 64,734   | 52,604   | 68,830   | 66,500   | 0        | 0        | 0        | 0        |
| A1421              | Sales of market establishments .....                     | 3,921    | 16,920   | 40,654   | 35,957   | 25,379   | 18,408   | 15,185   | 23,987   | 0        | 0        | 0        | 0        |
| A1422              | Administrative fees .....                                | 18,064   | 29,872   | 40,790   | 37,266   | 35,871   | 27,963   | 40,839   | 37,904   | 0        | 0        | 0        | 0        |
| A1423              | Incidental sales by nonmarket establishments .....       | 1,974    | 2,309    | 5,779    | 6,981    | 3,485    | 6,233    | 12,806   | 4,609    | 0        | 0        | 0        | 0        |
| A1424              | Imputed sales of goods and services .....                | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        |
| <b>A143</b>        | <b>Fines, penalties, and forfeits</b> .....              | 1,691    | 2,299    | 1,531    | 2,145    | 3,780    | 6,295    | 2,275    | 4,720    | 0        | 0        | 0        | 0        |
| <b>A144</b>        | <b>Voluntary transfers other than grants</b> .....       | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        |
| A1441              | Current .....  | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        |

## Revenue

| <b>Million Riels</b>      |   | Jan-14          | Feb-14          | Mar-14          | Apr-14          | May-14          | Jun-14          | Jul-14          | Aug-14          | Sep-14          | Oct-14          | Nov-14          | Dec-14          |
|---------------------------|---|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|
| <i>Accounting method:</i> |   | <i>Non Cash</i> | <i>Non Cash</i> | <i>Non Cash</i> | <i>Non Cash</i> | <i>Non Cash</i> | <i>Non Cash</i> | <i>Non Cash</i> | <i>Non Cash</i> | <i>Non Cash</i> | <i>Non Cash</i> | <i>Non Cash</i> | <i>Non Cash</i> |
| A1442                     | Capital .....                                       | 0               | 0               | 0               | 0               | 0               | 0               | 0               | 0               | 0               | 0               | 0               | 0               |
| <b>A145</b>               | <b>Miscellaneous and unidentified revenue .....</b> | 907             | 1,383           | 453             | 570             | 28,465          | 1,487           | 91              | 9               | 0               | 0               | 0               | 0               |

a/ Consolidation of budgetary, extrabudgetary, and social security funds (columns 1, 2, 3).

b/ Consolidation of central government, state governments, and local governments (columns 5, 6, 7).

# Expense

| <b>Million Riels</b>      |  | Jan-14         | Feb-14         | Mar-14         | Apr-14         | May-14         | Jun-14         | Jul-14         | Aug-14         | Sep-14   | Oct-14   | Nov-14   | Dec-14   |
|---------------------------|--|----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------|----------|----------|----------|
| <i>Accounting method:</i> |  | Non Cash       | Non Cash       | Non Cash       | Non Cash       | Non Cash       | Non Cash       | Non Cash       | Non Cash       | Non Cash | Non Cash | Non Cash | Non Cash |
| <b>A2</b>                 | <b>EXPENSE</b> .....                             | <b>203,407</b> | <b>654,551</b> | <b>573,740</b> | <b>571,410</b> | <b>423,902</b> | <b>475,831</b> | <b>778,393</b> | <b>565,164</b> | <b>0</b> | <b>0</b> | <b>0</b> | <b>0</b> |
| <b>A21</b>                | <b>Compensation of employees</b> .....           | <b>68,309</b>  | <b>396,395</b> | <b>273,072</b> | <b>296,802</b> | <b>254,625</b> | <b>249,219</b> | <b>271,629</b> | <b>254,363</b> | <b>0</b> | <b>0</b> | <b>0</b> | <b>0</b> |
| A211                      | Wages and salaries .....                         | 68,309         | 396,395        | 273,072        | 296,802        | 254,625        | 249,219        | 271,629        | 254,363        | 0        | 0        | 0        | 0        |
| A212                      | Social contributions .....                       | 0              | 0              | 0              | 0              | 0              | 0              | 0              | 0              | 0        | 0        | 0        | 0        |
| A2121                     | Actual social contributions .....                | 0              | 0              | 0              | 0              | 0              | 0              | 0              | 0              | 0        | 0        | 0        | 0        |
| A2122                     | Imputed social contributions .....               | 0              | 0              | 0              | 0              | 0              | 0              | 0              | 0              | 0        | 0        | 0        | 0        |
| <b>A22</b>                | <b>Use of goods and services</b> .....           | <b>11,076</b>  | <b>113,005</b> | <b>123,306</b> | <b>75,647</b>  | <b>66,714</b>  | <b>72,745</b>  | <b>159,905</b> | <b>110,726</b> | <b>0</b> | <b>0</b> | <b>0</b> | <b>0</b> |
| <b>A23</b>                | <b>Consumption of fixed capital</b> .....        | <b>0</b>       | <b>0</b>       | <b>0</b>       | <b>0</b>       | <b>0</b>       | <b>0</b>       | <b>0</b>       | <b>0</b>       | <b>0</b> | <b>0</b> | <b>0</b> | <b>0</b> |
| <b>A24</b>                | <b>Interest</b> .....                            | <b>17,213</b>  | <b>6,002</b>   | <b>43,403</b>  | <b>3,713</b>   | <b>16,283</b>  | <b>-147</b>    | <b>48,458</b>  | <b>23,207</b>  | <b>0</b> | <b>0</b> | <b>0</b> | <b>0</b> |
| A241                      | To nonresidents .....                            | 17,213         | 6,002          | 43,403         | 3,713          | 16,283         | -517           | 48,458         | 23,207         | 0        | 0        | 0        | 0        |
| A242                      | To residents other than general government ..... | 0              | 0              | 0              | 0              | 0              | 369            | 0              | 0              | 0        | 0        | 0        | 0        |
| A243                      | To other general government units .....          | 0              | 0              | 0              | 0              | 0              | 0              | 0              | 0              | 0        | 0        | 0        | 0        |
| <b>A25</b>                | <b>Subsidies</b> .....                           | <b>6,792</b>   | <b>7,444</b>   | <b>12,488</b>  | <b>16,217</b>  | <b>11,513</b>  | <b>11,948</b>  | <b>9,889</b>   | <b>11,529</b>  | <b>0</b> | <b>0</b> | <b>0</b> | <b>0</b> |
| A251                      | To public corporations .....                     | 6,792          | 7,444          | 12,488         | 16,217         | 11,513         | 11,948         | 9,889          | 11,529         | 0        | 0        | 0        | 0        |
| A252                      | To private enterprises .....                     | 0              | 0              | 0              | 0              | 0              | 0              | 0              | 0              | 0        | 0        | 0        | 0        |
| <b>A26</b>                | <b>Grants</b> .....                              | <b>91,680</b>  | <b>11,060</b>  | <b>21,733</b>  | <b>99,128</b>  | <b>20,023</b>  | <b>24,804</b>  | <b>128,031</b> | <b>24,944</b>  | <b>0</b> | <b>0</b> | <b>0</b> | <b>0</b> |
| A261                      | To foreign governments .....                     | 0              | 0              | 0              | 0              | 0              | 0              | 0              | 0              | 0        | 0        | 0        | 0        |
| A2611                     | Current .....                                    | 0              | 0              | 0              | 0              | 0              | 0              | 0              | 0              | 0        | 0        | 0        | 0        |
| A2612                     | Capital .....                                    | 0              | 0              | 0              | 0              | 0              | 0              | 0              | 0              | 0        | 0        | 0        | 0        |
| A262                      | To international organizations .....             | 0              | 701            | 3,030          | 9,533          | 457            | 327            | 1,536          | 375            | 0        | 0        | 0        | 0        |
| A2621                     | Current .....                                    | 0              | 701            | 3,030          | 9,533          | 457            | 327            | 1,536          | 375            | 0        | 0        | 0        | 0        |
| A2622                     | Capital .....                                    | 0              | 0              | 0              | 0              | 0              | 0              | 0              | 0              | 0        | 0        | 0        | 0        |
| A263                      | To other general government units .....          | 91,680         | 10,360         | 18,703         | 89,594         | 19,566         | 24,476         | 126,495        | 24,569         | 0        | 0        | 0        | 0        |
| A2631                     | Current .....                                    | 91,680         | 10,360         | 18,703         | 89,594         | 19,566         | 24,476         | 126,495        | 24,569         | 0        | 0        | 0        | 0        |
| A2632                     | Capital .....                                    | 0              | 0              | 0              | 0              | 0              | 0              | 0              | 0              | 0        | 0        | 0        | 0        |
| <b>A27</b>                | <b>Social benefits</b> .....                     | <b>4,216</b>   | <b>60,465</b>  | <b>72,069</b>  | <b>51,903</b>  | <b>44,064</b>  | <b>45,316</b>  | <b>136,103</b> | <b>123,146</b> | <b>0</b> | <b>0</b> | <b>0</b> | <b>0</b> |
| A271                      | Social security benefits .....                   | 0              | 0              | 0              | 0              | 0              | 0              | 0              | 0              | 0        | 0        | 0        | 0        |
| A272                      | Social assistance benefits .....                 | 3              | 4,352          | 10,171         | 8,729          | 1,050          | 1,173          | 87,891         | 76,847         | 0        | 0        | 0        | 0        |
| A273                      | Employer social benefits .....                   | 4,213          | 56,113         | 61,898         | 43,174         | 43,014         | 44,143         | 48,212         | 46,299         | 0        | 0        | 0        | 0        |
| <b>A28</b>                | <b>Other expense</b> .....                       | <b>4,121</b>   | <b>60,180</b>  | <b>27,669</b>  | <b>28,000</b>  | <b>10,681</b>  | <b>71,946</b>  | <b>24,379</b>  | <b>17,249</b>  | <b>0</b> | <b>0</b> | <b>0</b> | <b>0</b> |
| A281                      | Property expense other than interest .....       | 0              | 0              | 0              | 0              | 0              | 0              | 0              | 0              | 0        | 0        | 0        | 0        |
| A282                      | Miscellaneous other expense .....                | 4,121          | 60,180         | 27,669         | 28,000         | 10,681         | 71,946         | 24,379         | 17,249         | 0        | 0        | 0        | 0        |
| A2821                     | Current .....                                    | 4,121          | 60,180         | 27,669         | 28,000         | 10,681         | 71,946         | 24,379         | 17,249         | 0        | 0        | 0        | 0        |
| A2822                     | Capital .....                                    | 0              | 0              | 0              | 0              | 0              | 0              | 0              | 0              | 0        | 0        | 0        | 0        |

a/ Consolidation of budgetary, extrabudgetary, and social security funds (columns 1, 2, 3).

b/ Consolidation of central government, state governments, and local governments (columns 5, 6, 7).

# Transactions in Assets and Liabilities

| <b>Million Riels</b> |   | Jan-14         | Feb-14         | Mar-14         | Apr-14         | May-14         | Jun-14         | Jul-14         | Aug-14         | Sep-14        | Oct-14   | Nov-14   | Dec-14   |
|----------------------|---|----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|---------------|----------|----------|----------|
| 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 |
| <b>A3</b>            | <b>CHANGE IN NET WORTH: TRANSACTIONS <sup>cl</sup></b>      | <b>473,738</b> | <b>70,252</b>  | <b>243,506</b> | <b>460,507</b> | <b>402,292</b> | <b>435,958</b> | <b>137,446</b> | <b>224,825</b> | <b>0</b>      | <b>0</b> | <b>0</b> | <b>0</b> |
| <b>A31</b>           | <b>Net acquisition of nonfinancial assets <sup>dl</sup></b> | <b>94,512</b>  | <b>130,629</b> | <b>314,744</b> | <b>258,229</b> | <b>215,438</b> | <b>363,247</b> | <b>294,990</b> | <b>113,652</b> | <b>48,577</b> | <b>0</b> | <b>0</b> | <b>0</b> |
| <b>A311</b>          | <b>Fixed assets</b>   | <b>94,512</b>  | <b>130,629</b> | <b>312,754</b> | <b>258,229</b> | <b>215,438</b> | <b>362,116</b> | <b>294,182</b> | <b>109,193</b> | <b>48,577</b> | <b>0</b> | <b>0</b> | <b>0</b> |
| <b>A311.1</b>        | <b>Acquisitions: fixed assets</b>                           | 94,512         | 130,629        | 312,754        | 306,869        | 215,438        | 362,116        | 294,182        | 118,316        | 48,577        | 0        | 0        | 0        |
| <b>A311.2</b>        | <b>Disposals: fixed assets</b>                              | 0              | 0              | 0              | 48,640         | 0              | 0              | 0              | 9,123          | 0             | 0        | 0        | 0        |
| <b>A311.3</b>        | <b>Consumption of fixed capital (CFC): fixed assets</b>     | 0              | 0              | 0              | 0              | 0              | 0              | 0              | 0              | 0             | 0        | 0        | 0        |
| A3111                | Buildings and structures                                    | 94,512         | 130,629        | 311,782        | 255,944        | 213,268        | 361,940        | 294,182        | 100,424        | 48,577        | 0        | 0        | 0        |
| A3111.1              | Acquisitions: buildings and structures                      | 94,512         | 130,629        | 311,782        | 304,583        | 213,268        | 361,940        | 294,182        | 109,547        | 48,577        | 0        | 0        | 0        |
| A3111.2              | Disposals: buildings and structures                         | 0              | 0              | 0              | 48,640         | 0              | 0              | 0              | 9,123          | 0             | 0        | 0        | 0        |
| A3111.3              | CFC: buildings and structures                               | 0              | 0              | 0              | 0              | 0              | 0              | 0              | 0              | 0             | 0        | 0        | 0        |
| A3112                | Machinery and equipment                                     | 0              | 0              | 972            | 2,286          | 2,169          | 176            | 0              | 8,769          | 0             | 0        | 0        | 0        |
| A3112.1              | Acquisitions: machinery and equipment                       | 0              | 0              | 972            | 2,286          | 2,169          | 176            | 0              | 8,769          | 0             | 0        | 0        | 0        |
| A3112.2              | Disposals: machinery and equipment                          | 0              | 0              | 0              | 0              | 0              | 0              | 0              | 0              | 0             | 0        | 0        | 0        |
| A3112.3              | CFC: machinery and equipment                                | 0              | 0              | 0              | 0              | 0              | 0              | 0              | 0              | 0             | 0        | 0        | 0        |
| A3113                | Other fixed assets  | 0              | 0              | 0              | 0              | 0              | 0              | 0              | 0              | 0             | 0        | 0        | 0        |
| A3113.1              | Acquisitions: other fixed assets                            | 0              | 0              | 0              | 0              | 0              | 0              | 0              | 0              | 0             | 0        | 0        | 0        |
| A3113.2              | Disposals: other fixed assets                               | 0              | 0              | 0              | 0              | 0              | 0              | 0              | 0              | 0             | 0        | 0        | 0        |
| A3113.3              | CFC: other fixed assets                                     | 0              | 0              | 0              | 0              | 0              | 0              | 0              | 0              | 0             | 0        | 0        | 0        |
| <b>A312</b>          | <b>Inventories</b>  | <b>0</b>       | <b>0</b>       | <b>0</b>       | <b>0</b>       | <b>0</b>       | <b>0</b>       | <b>0</b>       | <b>0</b>       | <b>0</b>      | <b>0</b> | <b>0</b> | <b>0</b> |
| A3121                | Strategic stocks  | 0              | 0              | 0              | 0              | 0              | 0              | 0              | 0              | 0             | 0        | 0        | 0        |
| A3122                | Other Inventories   | 0              | 0              | 0              | 0              | 0              | 0              | 0              | 0              | 0             | 0        | 0        | 0        |
| <b>A313</b>          | <b>Valuables</b>  | <b>0</b>       | <b>0</b>       | <b>0</b>       | <b>0</b>       | <b>0</b>       | <b>0</b>       | <b>0</b>       | <b>0</b>       | <b>0</b>      | <b>0</b> | <b>0</b> | <b>0</b> |
| <b>A313.1</b>        | <b>Acquisitions: valuables</b>                              | <b>0</b>       | <b>0</b>       | <b>0</b>       | <b>0</b>       | <b>0</b>       | <b>0</b>       | <b>0</b>       | <b>0</b>       | <b>0</b>      | <b>0</b> | <b>0</b> | <b>0</b> |
| <b>A313.2</b>        | <b>Disposals: valuables</b>                                 | <b>0</b>       | <b>0</b>       | <b>0</b>       | <b>0</b>       | <b>0</b>       | <b>0</b>       | <b>0</b>       | <b>0</b>       | <b>0</b>      | <b>0</b> | <b>0</b> | <b>0</b> |
| <b>A314</b>          | <b>Nonproduced assets</b>                                   | <b>0</b>       | <b>0</b>       | <b>1,990</b>   | <b>0</b>       | <b>0</b>       | <b>1,131</b>   | <b>808</b>     | <b>4,460</b>   | <b>0</b>      | <b>0</b> | <b>0</b> | <b>0</b> |
| <b>A314.1</b>        | <b>Acquisitions: nonproduced assets</b>                     | <b>0</b>       | <b>0</b>       | <b>1,990</b>   | <b>0</b>       | <b>0</b>       | <b>1,131</b>   | <b>808</b>     | <b>4,460</b>   | <b>0</b>      | <b>0</b> | <b>0</b> | <b>0</b> |
| <b>A314.2</b>        | <b>Disposals: nonproduced assets</b>                        | <b>0</b>       | <b>0</b>       | <b>0</b>       | <b>0</b>       | <b>0</b>       | <b>0</b>       | <b>0</b>       | <b>0</b>       | <b>0</b>      | <b>0</b> | <b>0</b> | <b>0</b> |
| <b>A314.3</b>        | <b>CFC: major improvements, nonproduced assets</b>          | <b>0</b>       | <b>0</b>       | <b>0</b>       | <b>0</b>       | <b>0</b>       | <b>0</b>       | <b>0</b>       | <b>0</b>       | <b>0</b>      | <b>0</b> | <b>0</b> | <b>0</b> |
| A3141                | Land  | 0              | 0              | 1,990          | 0              | 0              | 1,131          | 808            | 4,460          | 0             | 0        | 0        | 0        |
| A3141.1              | Acquisitions: land  | 0              | 0              | 1,990          | 0              | 0              | 1,131          | 808            | 4,460          | 0             | 0        | 0        | 0        |
| A3141.2              | Disposals: land   | 0              | 0              | 0              | 0              | 0              | 0              | 0              | 0              | 0             | 0        | 0        | 0        |
| A3141.3              | CFC: major improvements, land                               | 0              | 0              | 0              | 0              | 0              | 0              | 0              | 0              | 0             | 0        | 0        | 0        |

# Transactions in Assets and Liabilities

| <b>Million Riels</b>      |  | Jan-14         | Feb-14         | Mar-14         | Apr-14         | May-14         | Jun-14         | Jul-14         | Aug-14        | Sep-14         | Oct-14   | Nov-14   | Dec-14   |
|---------------------------|--|----------------|----------------|----------------|----------------|----------------|----------------|----------------|---------------|----------------|----------|----------|----------|
| <b>Accounting method:</b> |  | Non Cash       | Non Cash       | Non Cash       | Non Cash       | Non Cash       | Non Cash       | Non Cash       | Non Cash      | Non Cash       | Non Cash | Non Cash | Non Cash |
| A3142                     | Subsoil assets .....                                       | 0              | 0              | 0              | 0              | 0              | 0              | 0              | 0             | 0              | 0        | 0        | 0        |
| A3142.1                   | Acquisitions: subsoil assets .....                         | 0              | 0              | 0              | 0              | 0              | 0              | 0              | 0             | 0              | 0        | 0        | 0        |
| A3142.2                   | Disposals: subsoil assets .....                            | 0              | 0              | 0              | 0              | 0              | 0              | 0              | 0             | 0              | 0        | 0        | 0        |
| A3142.3                   | CFC: major improvements, subsoil assets .....              | 0              | 0              | 0              | 0              | 0              | 0              | 0              | 0             | 0              | 0        | 0        | 0        |
| A3143                     | Other naturally occurring assets .....                     | 0              | 0              | 0              | 0              | 0              | 0              | 0              | 0             | 0              | 0        | 0        | 0        |
| A3143.1                   | Acquisitions: other naturally occurring assets .....       | 0              | 0              | 0              | 0              | 0              | 0              | 0              | 0             | 0              | 0        | 0        | 0        |
| A3143.2                   | Disposals: other naturally occurring assets .....          | 0              | 0              | 0              | 0              | 0              | 0              | 0              | 0             | 0              | 0        | 0        | 0        |
| A3144                     | Intangible nonproduced assets .....                        | 0              | 0              | 0              | 0              | 0              | 0              | 0              | 0             | 0              | 0        | 0        | 0        |
| A3144.1                   | Acquisitions: intangible nonproduced assets .....          | 0              | 0              | 0              | 0              | 0              | 0              | 0              | 0             | 0              | 0        | 0        | 0        |
| A3144.2                   | Disposals: intangible nonproduced assets .....             | 0              | 0              | 0              | 0              | 0              | 0              | 0              | 0             | 0              | 0        | 0        | 0        |
| <b>A32</b>                | <b>Net acquisition of financial assets [321+322] .....</b> | <b>-79,906</b> | <b>-92,986</b> | <b>100,510</b> | <b>406,826</b> | <b>290,797</b> | <b>321,781</b> | <b>131,174</b> | <b>64,491</b> | <b>-48,577</b> | <b>0</b> | <b>0</b> | <b>0</b> |
| A3201                     | Monetary Gold and SDRs [3221] .....                        | 0              | 0              | 0              | 0              | 0              | 0              | 0              | 0             | 0              | 0        | 0        | 0        |
| A3202                     | Currency and deposits [3212+3222] .....                    | -79,906        | -92,073        | 100,895        | 397,569        | 274,259        | 334,579        | 101,896        | 70,518        | -48,577        | 0        | 0        | 0        |
| A3203                     | Securities other than shares [3213+3223] .....             | 0              | 0              | 0              | 0              | 0              | 0              | 0              | 0             | 0              | 0        | 0        | 0        |
| A3204                     | Loans [3214+3224] .....                                    | 0              | -913           | -384           | 9,257          | 16,538         | -12,798        | 29,277         | -6,027        | 0              | 0        | 0        | 0        |
| A3205                     | Shares and other equity [3215+3225] .....                  | 0              | 0              | 0              | 0              | 0              | 0              | 0              | 0             | 0              | 0        | 0        | 0        |
| A3206                     | Insurance technical reserves [3216+3226] .....             | 0              | 0              | 0              | 0              | 0              | 0              | 0              | 0             | 0              | 0        | 0        | 0        |
| A3207                     | Financial derivatives [3217+3227] .....                    | 0              | 0              | 0              | 0              | 0              | 0              | 0              | 0             | 0              | 0        | 0        | 0        |
| A3208                     | Other accounts receivable [3218+3228] .....                | 0              | 0              | 0              | 0              | 0              | 0              | 0              | 0             | 0              | 0        | 0        | 0        |
| <b>A321</b>               | <b>Domestic .....</b>                                      | <b>-79,906</b> | <b>-92,986</b> | <b>100,510</b> | <b>406,826</b> | <b>290,797</b> | <b>321,781</b> | <b>131,174</b> | <b>64,491</b> | <b>-48,577</b> | <b>0</b> | <b>0</b> | <b>0</b> |
| A3212                     | Currency and deposits .....                                | -79,906        | -92,073        | 100,895        | 397,569        | 274,259        | 334,579        | 101,896        | 70,518        | -48,577        | 0        | 0        | 0        |
| A3213                     | Securities other than shares .....                         | 0              | 0              | 0              | 0              | 0              | 0              | 0              | 0             | 0              | 0        | 0        | 0        |
| A3214                     | Loans .....  | <b>0</b>       | <b>-913</b>    | <b>-384</b>    | <b>9,257</b>   | <b>16,538</b>  | <b>-12,798</b> | <b>29,277</b>  | <b>-6,027</b> | 0              | 0        | 0        | 0        |
| A3215                     | Shares and other equity .....                              | 0              | 0              | 0              | 0              | 0              | 0              | 0              | 0             | 0              | 0        | 0        | 0        |
| A3216                     | Insurance technical reserves .....                         | 0              | 0              | 0              | 0              | 0              | 0              | 0              | 0             | 0              | 0        | 0        | 0        |
| A3217                     | Financial derivatives .....                                | 0              | 0              | 0              | 0              | 0              | 0              | 0              | 0             | 0              | 0        | 0        | 0        |
| A3218                     | Other accounts receivable .....                            | 0              | 0              | 0              | 0              | 0              | 0              | 0              | 0             | 0              | 0        | 0        | 0        |
| <b>A322</b>               | <b>Foreign .....</b>                                       | <b>0</b>       | <b>0</b>       | <b>0</b>       | <b>0</b>       | <b>0</b>       | <b>0</b>       | <b>0</b>       | <b>0</b>      | <b>0</b>       | <b>0</b> | <b>0</b> | <b>0</b> |
| A3221                     | Monetary Gold and SDRs .....                               | 0              | 0              | 0              | 0              | 0              | 0              | 0              | 0             | 0              | 0        | 0        | 0        |
| A3222                     | Currency and deposits .....                                | 0              | 0              | 0              | 0              | 0              | 0              | 0              | 0             | 0              | 0        | 0        | 0        |
| A3223                     | Securities other than shares .....                         | 0              | 0              | 0              | 0              | 0              | 0              | 0              | 0             | 0              | 0        | 0        | 0        |
| A3224                     | Loans .....  | 0              | 0              | 0              | 0              | 0              | 0              | 0              | 0             | 0              | 0        | 0        | 0        |

# Transactions in Assets and Liabilities

| <b>Million Riels</b>      |  | Jan-14          | Feb-14          | Mar-14         | Apr-14         | May-14         | Jun-14         | Jul-14         | Aug-14         | Sep-14   | Oct-14   | Nov-14   | Dec-14   |
|---------------------------|--|-----------------|-----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------|----------|----------|----------|
| <b>Accounting method:</b> |  | Non Cash        | Non Cash        | Non Cash       | Non Cash       | Non Cash       | Non Cash       | Non Cash       | Non Cash       | Non Cash | Non Cash | Non Cash | Non Cash |
| A3225                     | Shares and other equity .....                        | 0               | 0               | 0              | 0              | 0              | 0              | 0              | 0              | 0        | 0        | 0        | 0        |
| A3226                     | Insurance technical reserves .....                   | 0               | 0               | 0              | 0              | 0              | 0              | 0              | 0              | 0        | 0        | 0        | 0        |
| A3227                     | Financial derivatives .....                          | 0               | 0               | 0              | 0              | 0              | 0              | 0              | 0              | 0        | 0        | 0        | 0        |
| A3228                     | Other accounts receivable .....                      | 0               | 0               | 0              | 0              | 0              | 0              | 0              | 0              | 0        | 0        | 0        | 0        |
| <b>A33</b>                | <b>Net incurrence of liabilities [331+332] .....</b> | <b>-459,131</b> | <b>-32,610</b>  | <b>171,749</b> | <b>204,549</b> | <b>103,943</b> | <b>249,071</b> | <b>288,718</b> | <b>-46,682</b> | <b>0</b> | <b>0</b> | <b>0</b> | <b>0</b> |
| A3301                     | Special Drawing Rights (SDRs) [3321] .....           | 0               | 0               | 0              | 0              | 0              | 0              | 0              | 0              | 0        | 0        | 0        | 0        |
| A3302                     | Currency and deposits [3312+3322] .....              | 0               | 0               | 0              | 0              | 0              | 0              | 0              | 0              | 0        | 0        | 0        | 0        |
| A3303                     | Securities other than shares [3313+3323] .....       | 0               | 0               | 0              | 0              | 0              | 0              | 0              | 0              | 0        | 0        | 0        | 0        |
| A3304                     | Loans [3314+3324] .....                              | 101,022         | 74,720          | 162,008        | 239,054        | 87,152         | 293,704        | 154,130        | -7,396         | 0        | 0        | 0        | 0        |
| A3305                     | Shares and other equity [3315+3325] .....            | 0               | 0               | 0              | 0              | 0              | 0              | 0              | 0              | 0        | 0        | 0        | 0        |
| A3306                     | Insurance technical reserves [3316+3326] .....       | 0               | 0               | 0              | 0              | 0              | 0              | 0              | 0              | 0        | 0        | 0        | 0        |
| A3307                     | Financial derivatives [3317+3327] .....              | 0               | 0               | 0              | 0              | 0              | 0              | 0              | 0              | 0        | 0        | 0        | 0        |
| A3308                     | Other accounts payable [3318+3328] .....             | -560,153        | -107,330        | 9,741          | -34,505        | 16,791         | -44,633        | 134,588        | -39,287        | 0        | 0        | 0        | 0        |
| <b>A331</b>               | <b>Domestic .....</b>                                | <b>-560,153</b> | <b>-107,330</b> | <b>9,741</b>   | <b>-34,505</b> | <b>16,791</b>  | <b>-44,633</b> | <b>123,067</b> | <b>-39,287</b> | <b>0</b> | <b>0</b> | <b>0</b> | <b>0</b> |
| A3312                     | Currency and deposits .....                          | 0               | 0               | 0              | 0              | 0              | 0              | 0              | 0              | 0        | 0        | 0        | 0        |
| A3313                     | Securities other than shares .....                   | 0               | 0               | 0              | 0              | 0              | 0              | 0              | 0              | 0        | 0        | 0        | 0        |
| A3314                     | Loans .....  | 0               | 0               | 0              | 0              | 0              | 0              | -11,521        | 0              | 0        | 0        | 0        | 0        |
| A3315                     | Shares and other equity .....                        | 0               | 0               | 0              | 0              | 0              | 0              | 0              | 0              | 0        | 0        | 0        | 0        |
| A3316                     | Insurance technical reserves .....                   | 0               | 0               | 0              | 0              | 0              | 0              | 0              | 0              | 0        | 0        | 0        | 0        |
| A3317                     | Financial derivatives .....                          | 0               | 0               | 0              | 0              | 0              | 0              | 0              | 0              | 0        | 0        | 0        | 0        |
| A3318                     | Other accounts payable .....                         | -560,153        | -107,330        | 9,741          | -34,505        | 16,791         | -44,633        | 134,588        | -39,287        | 0        | 0        | 0        | 0        |
| <b>A332</b>               | <b>Foreign .....</b>                                 | <b>101,022</b>  | <b>74,720</b>   | <b>162,008</b> | <b>239,054</b> | <b>87,152</b>  | <b>293,704</b> | <b>165,651</b> | <b>-7,396</b>  | <b>0</b> | <b>0</b> | <b>0</b> | <b>0</b> |
| A3321                     | Special Drawing Rights (SDRs) .....                  | 0               | 0               | 0              | 0              | 0              | 0              | 0              | 0              | 0        | 0        | 0        | 0        |
| A3322                     | Currency and deposits .....                          | 0               | 0               | 0              | 0              | 0              | 0              | 0              | 0              | 0        | 0        | 0        | 0        |
| A3323                     | Securities other than shares .....                   | 0               | 0               | 0              | 0              | 0              | 0              | 0              | 0              | 0        | 0        | 0        | 0        |
| <b>A3324</b>              | <b>Loans .....</b>                                   | <b>101,022</b>  | <b>74,720</b>   | <b>162,008</b> | <b>239,054</b> | <b>87,152</b>  | <b>293,704</b> | <b>165,651</b> | <b>-7,396</b>  | <b>0</b> | <b>0</b> | <b>0</b> | <b>0</b> |
| A3325                     | Shares and other equity .....                        | 0               | 0               | 0              | 0              | 0              | 0              | 0              | 0              | 0        | 0        | 0        | 0        |
| A3326                     | Insurance technical reserves .....                   | 0               | 0               | 0              | 0              | 0              | 0              | 0              | 0              | 0        | 0        | 0        | 0        |
| A3327                     | Financial derivatives .....                          | 0               | 0               | 0              | 0              | 0              | 0              | 0              | 0              | 0        | 0        | 0        | 0        |



# Transactions in Assets and Liabilities

| <b>Million Riels</b>      |   | <b>Jan-14</b>   | <b>Feb-14</b>   | <b>Mar-14</b>   | <b>Apr-14</b>   | <b>May-14</b>   | <b>Jun-14</b>   | <b>Jul-14</b>   | <b>Aug-14</b>   | <b>Sep-14</b>   | <b>Oct-14</b>   | <b>Nov-14</b>   | <b>Dec-14</b>   |
|---------------------------|---|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|
| <b>Accounting method:</b> |   | <b>Non Cash</b> | <b>Non Cash</b> | <b>Non Cash</b> | <b>Non Cash</b> | <b>Non Cash</b> | <b>Non Cash</b> | <b>Non Cash</b> | <b>Non Cash</b> | <b>Non Cash</b> | <b>Non Cash</b> | <b>Non Cash</b> | <b>Non Cash</b> |
| A3328                     | Other accounts payable .....                                    | 0               | 0               | 0               | 0               | 0               | 0               | 0               | 0               | 0               | 0               | 0               | 0               |
| <b>Memorandum items:</b>  |   |                 |                 |                 |                 |                 |                 |                 |                 |                 |                 |                 |                 |
| A3M1                      | Own-account capital formation .....                             | 0.0             | 0.0             | 0.0             | 0.0             | 0.0             | 0.0             | 0.0             | 0.0             | 0.0             | 0.0             | 0.0             | 0.0             |
| A3M11                     | Compensation of employees <sup>e/</sup> .....                   |                 |                 |                 |                 |                 |                 |                 |                 |                 |                 |                 |                 |
| A3M12                     | Use of goods and services <sup>f/</sup> .....                   |                 |                 |                 |                 |                 |                 |                 |                 |                 |                 |                 |                 |
| A3M13                     | Consumption of fixed capital <sup>g/</sup> .....                |                 |                 |                 |                 |                 |                 |                 |                 |                 |                 |                 |                 |
| A3M14                     | Other taxes minus other subsidies (on production) <sup>h/</sup> |                 |                 |                 |                 |                 |                 |                 |                 |                 |                 |                 |                 |
| A3M2                      | Change in net financial worth: transactions (=32-33)            | 379,225.4       | -60,376.3       | -71,238.4       | 202,277.6       | 186,854.2       | 72,710.5        | -157,544.4      | 111,173.3       | -48,577.1       | 0.0             | 0.0             | 0.0             |
| A3M3                      | Debt at market value: transactions <sup>i/</sup> .....          |                 |                 |                 |                 |                 |                 |                 |                 |                 |                 |                 |                 |

a/ Consolidation of budgetary, extrabudgetary, and social security funds (columns 1, 2, 3).

b/ Consolidation of central government, state governments, and local governments (columns 5, 6, 7).

c/ Change in net worth due to transactions in assets and liabilities.

d/ Net transactions in fixed assets, valuables, and nonproduced assets equal acquisitions minus disposals and consumption of fixed capital.

e/ This item shows the value of "compensation of employees" which is included in government's own-account construction of fixed assets (GFS item 311).

f/ This item shows the value of "use of goods and services" which is included in government's own-account construction of fixed assets (GFS item 311).

g/ This item shows the value of "consumption of fixed capital" which is included in government's own-account construction of fixed assets (GFS item 311).

h/ This item shows the value of "taxes minus subsidies", which is included in government's own-account construction of fixed assets (GFS item 311).

i/ Change in net financial worth due to transactions in financial assets and liabilities.

j/ This item shows the market value of all transactions in liabilities except for shares and other equity and financial derivatives.