

របាយការណ៍សង្ខេប

ស្តីពី

ប្រតិបត្តិការវិស័យខ្សែ កញ្ញា ឆ្នាំ ២០១៤



១. សេចក្តីផ្តើម

នៅឆ្នាំ ២០១៤ គិតត្រឹមខែ កញ្ញា វិស័យកាត់ដេរសំលៀកបំពាក់និងវិស័យទេសចរណ៍បានកើនឡើង ទាបជាងការរំពឹងទុក ប៉ុន្តែ ផ្នែកសំណង់និងអចលនទ្រព្យបានកើនខ្ពស់ឡើងវិញដែលអាចទប់កំណើនសេដ្ឋកិច្ចមិនឱ្យធ្លាក់ចុះ ។ ចំណែកការគ្រប់គ្រងម៉ាក្រូសេដ្ឋកិច្ចមានស្ថេរភាពល្អដោយអតិផរណាស្ថិតនៅក្នុងក្រប ខ័ណ្ឌអាចគ្រប់គ្រងបាន និងអាចសម្រេចបានតាមការគ្រោងនៅឆ្នាំ ២០១២ នេះ ។

២. ការអនុវត្តចំណូល

នៅខែ កញ្ញា ឆ្នាំ ២០១៤ នៅរដ្ឋបាលកណ្តាលចំណូលក្នុងស្រុកអនុវត្តបានចំនួន ៨៤៩,៣៥ ពាន់ លានរៀល គឺបានកើនឡើង ៣២,៦២% ធៀបនឹងខែ កញ្ញា ឆ្នាំ ២០១៣ ។ កំណើននេះទទួលបានពី ប្រភពពីរធំៗ គឺ ការកើនឡើងចំណូលប្រមូលដោយអគ្គនាយកដ្ឋានពន្ធដារ ៩,៩៩% និងអគ្គនាយកដ្ឋាន គយ និង រដ្ឋាករកម្ពុជា ៤៣,៩៨% ។

នៅខែ កញ្ញា ឆ្នាំ ២០១៤ ចំណូលចរន្តអនុវត្តបាន ៨៤៩,៣៥ ពាន់លានរៀល គឺបានកើនឡើង ៣២,៦២% បើធៀបនឹងខែ កញ្ញា ឆ្នាំ ២០១៣ ។ កំណើននេះបានមកពី ១) ចំណូលពន្ធ ២៨,៩៨% និង ២) ចំណូលមិនមែនពន្ធបាន ៦៦,៦២% ។ ចំណូលពន្ធផ្ទាល់អនុវត្តបាន ១១១,០៦ ពាន់លានរៀល គឺ បានកើនឡើង ៤,១៩% បើធៀបនឹងខែ កញ្ញា ឆ្នាំ ២០១៣ ក្នុងនោះការប្រមូលចំណូលពីពន្ធលើប្រាក់ បៀវត្សកើន ១២,៧៦% ។ ចំណូលពន្ធប្រយោលអនុវត្តបាន ៤៦៨,៨០ ពាន់លានរៀល គឺបានកើនឡើង ២៨,៤៣% បើធៀបនឹងខែ កញ្ញា ឆ្នាំ ២០១៣ ។ ការកើនឡើងនៃចំណូលពន្ធប្រយោល គឺបានដោយសារ ការកើនចំណូលពន្ធលើតម្លៃបន្ថែម ១៥,៤៤% និង ចំណូលពីអាករពិសេស ៥៤,៧៨% ។ ចំណែក ចំណូល ពន្ធពីពាណិជ្ជកម្មក្រៅប្រទេសអនុវត្ត ១៦៦,២៩ ពាន់លានរៀល គឺបានកើនឡើង ៥៥,៥៧% បើធៀបនឹង ខែ កញ្ញា ឆ្នាំ ២០១៣ ។ កំណើននេះ គឺដោយសារការកើនឡើងនៃចំណូល ពីពន្ធនាំចូល ៦៨,៦៦% ។ ចំណូលមិនមែនសារពើពន្ធអនុវត្តបាន ១០៣,២០ ពាន់លានរៀល គឺ បានកើនឡើង ៦៦,៦២% ដោយសារ ការកើនឡើងនៃអាករស្ថានទូត ២៩,៨១% និង ចំណូលមិនមែនពន្ធផ្សេងទៀត (Other Non-tax Revenue) ២៧៧,៨៥% បើធៀប នឹងខែកញ្ញា ឆ្នាំ ២០១៣ ។

ជាសរុប នៅក្នុងរយៈពេលប្រាំបួនខែ ឆ្នាំ ២០១៤ ចំណូលក្នុងស្រុកអនុវត្តបានចំនួន ៧.៦៣៩,៧៤ ពាន់លានរៀល គឺខ្ពស់ជាង ១,៨២% នៃគោលដៅប្រមូលរយៈពេលប្រាំបួនខែ¹ និង បានកើនឡើង ២៨,៥០% បើធៀបទៅនឹងរយៈពេលដូចគ្នានៅឆ្នាំ ២០១៣ ។ ចំណូលចរន្តអនុវត្តបាន ៧.៦០០,៧៥ ពាន់លានរៀល គឺបានកើនឡើង ២៨,៤៦% ក្នុងនោះចំណូលសារពើពន្ធកើន ២៨,៣៥% និង ចំណូលមិនមែនសារពើពន្ធកើន ២៩,៣១% បើធៀបទៅនឹងរយៈពេលដូចគ្នានៅឆ្នាំ ២០១៣ ។

៣. ការអនុវត្តចំណាយ

នៅខែ កញ្ញា ឆ្នាំ ២០១៤ ចំណាយសរុបអនុវត្តបានចំនួន ៦៦៣,៤៤ ពាន់លានរៀល គឺ ទាបជាង ៣៦,៧២% បើធៀបនឹង ខែ កញ្ញា ឆ្នាំ ២០១៣ ដោយសារ ការថយចុះនៃចំណាយចរន្ត ១០,៧៨% និង ចំណាយមូលធន ៧៥,២១% ។

នៅខែ កញ្ញា ឆ្នាំ ២០១៤ ចំណាយចរន្តអនុវត្តបាន ៥៥៨,៧៨ ពាន់លានរៀលគឺ បានទាបជាង ១០,៧៨% បើធៀបនឹងខែ កញ្ញា ឆ្នាំ ២០១៣ ក្នុងនោះ ចំណាយចរន្តសម្រាប់ក្រសួងអាទិភាពអនុវត្តបាន ១៥៥,៤៧៩ លានរៀល គឺទាបជាង ២៧,៦៦% បើធៀបទៅនឹងខែ កញ្ញា ឆ្នាំ ២០១៣ ។ ជារួម ការអនុវត្តថវិកានៅក្នុងរយៈពេលប្រាំបួន ខែ ក្នុង ឆ្នាំ ២០១៤ ចំណាយរបស់ក្រសួងអាទិភាពអនុវត្តបាន ១.៥០៨.៥០០ លានរៀល គឺទាបជាង ២៤,២៤% បើធៀបទៅនឹងការអនុវត្តរយៈពេលដូចគ្នាក្នុងឆ្នាំ ២០១៣ ក្នុងនោះក្រសួងសុខាភិបាលទាបជាង ៤១,៨៧% ក្រសួងយុត្តិធម៌ទាបជាង ១២,៤៦% ក្រសួងកសិកម្មរុក្ខាប្រមាញ់ និង នេសាទ ទាប ជាង ១៩,១៦% ក្រសួងអភិវឌ្ឍន៍ជនបទ ទាបជាង ៧,៨១% និង ក្រសួងការងារ និងបណ្តុះបណ្តាលវិជ្ជាជីវៈទាបជាង ៣៥,៨៨% ប៉ុន្តែ ចំណាយរបស់ក្រសួងមួយចំនួន ទៀតអនុវត្តបានលឿន ដូចជា ចំណាយរបស់ក្រសួងអប់រំ យុវជន និង កីឡាខ្ពស់ជាង ១៧,១៥% ក្រសួងរៀបចំដែនដី នគរូបនីយកម្ម និងសំណង់ខ្ពស់ជាង ១៤,៨៩% និង ចំណាយរបស់ក្រសួងកិច្ចការនារី ខ្ពស់ជាង ១,៣៣% ។

រយៈពេលប្រាំបួនខែ គិតត្រឹមខែ កញ្ញា ចំណាយសរុបអនុវត្តបានចំនួន ៦.៨១២,៤៧ ពាន់លាន រៀល គឺទាបជាង ២៣,៦៤% នៃគោលដៅអនុវត្តថវិការយៈពេលប្រាំបួនខែ ឬ បានថយចុះ ១៨,៧៣% បើធៀបទៅនឹងរយៈពេលដូចគ្នាក្នុងឆ្នាំ ២០១៣ កន្លងទៅ ។ ការថយចុះនេះ គឺដោយសារការថយចុះ នៃចំណាយមូលធន ៤៦,៣២% ក្នុងនោះចំណាយមូលធនដែលមានប្រភពហិរញ្ញប្បទានពីបរទេសបាន ថយចុះប្រមាណ ៥៨,១៣% ។

¹ គោលដៅប្រមូលរយៈពេលប្រាំបួនខែ = (ច្បាប់ថវិកាប្រចាំឆ្នាំ/១២)* ៩ខែ

៤. តុល្យភាពថវិកា

តុល្យភាពថវិកាចរន្តនៅខែ កញ្ញា ឆ្នាំ ២០១៤ មានអតិរេកជាសាច់ប្រាក់ចំនួន ២៧១,៩២ ពាន់លាន រៀល និង តុល្យភាពសរុបមានអតិរេកសាច់ប្រាក់ចំនួន ១៦៧,២៦ ពាន់លានរៀល ។ នៅរយៈពេលប្រាំបួន ខែក្នុងឆ្នាំ ២០១៤ អតិរេកចរន្តមានចំនួន ២.៤០៩,១៧ ពាន់លានរៀល និងតុល្យភាពសរុបមានអតិរេក ចំនួន ៤៤៨,២២ ពាន់លានរៀល ។

៥. សន្និដ្ឋាន

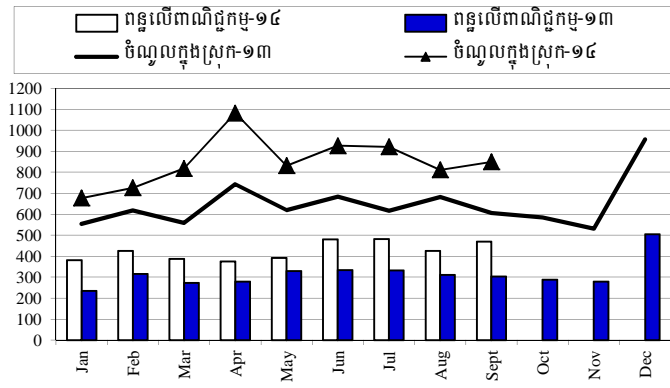
នៅរយៈពេលប្រាំបួនខែក្នុងឆ្នាំ ២០១៤ កន្លងមកនេះ ក្រសួងសេដ្ឋកិច្ចនិងហិរញ្ញវត្ថុនៅតែបន្តបង្កើន ប្រសិទ្ធភាពនៃការគ្រប់គ្រងដោយអនុវត្តយ៉ាងសកម្មនូវការងារកំណែទម្រង់ និង បង្កើនប្រសិទ្ធភាពនៃការ បែងចែកធនធាន តាមរយៈការខិតខំប្រមូលចំណូលថវិការដ្ឋ និង ការបំពេញឱ្យតម្រូវការចំណាយឱ្យមាន ប្រសិទ្ធភាព ។ ជាលទ្ធផល គឺការអនុវត្តថវិការយៈពេលប្រាំបួនខែក្នុងឆ្នាំ ២០១៤ នេះសម្រេចបានទៅតាម ការគ្រោងទុក ជាពិសេស គឺបានជំរុញការផ្តល់ប្រាក់បៀវត្សបានទាន់ពេលវេលា ។



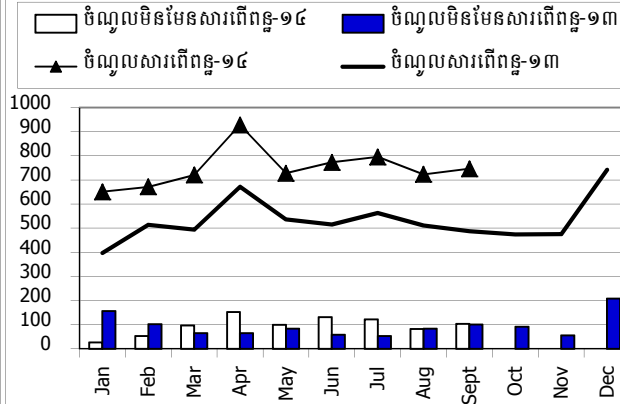
ការប្រៀបធៀបចំណូល និង ចំណាយឆ្នាំ ២០១៣-២០១៤

គិតជា ពាន់លានរៀល

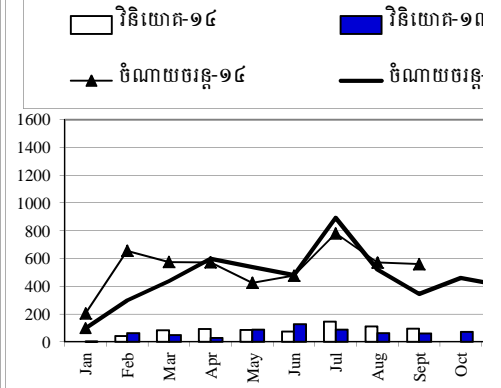
ចំណូលពន្ធក្នុងប្រទេស និង ពន្ធលើពាណិជ្ជកម្ម ឆ្នាំ ២០១៣-២០១៤



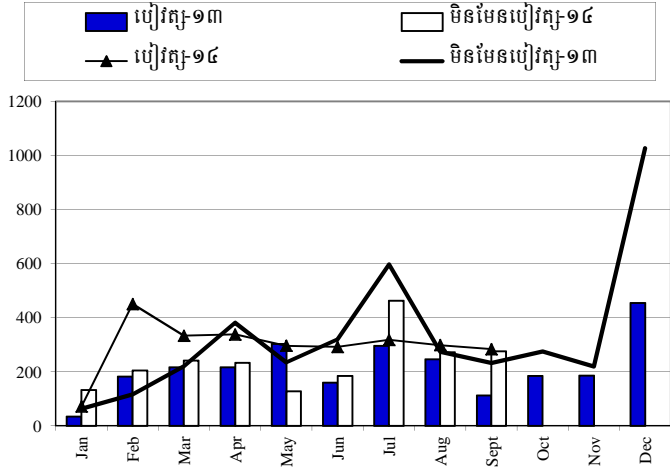
ចំណូលមិនមែនសារពើពន្ធ និង មិនមែនសារពើពន្ធឆ្នាំ ២០១៣-២០១៤



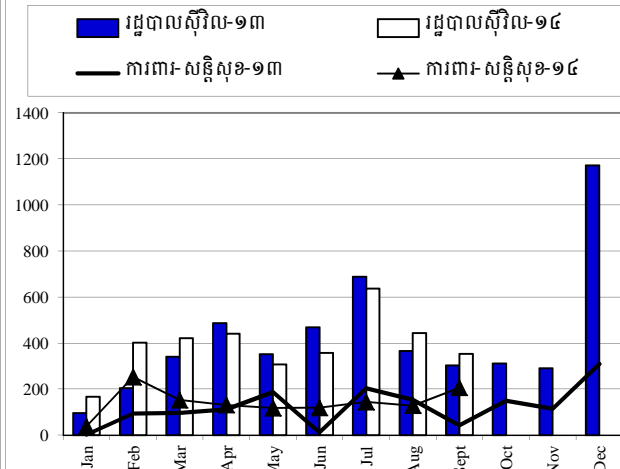
ចំណូលចរន្ត និង វិនិយោគ ឆ្នាំ ២០១៣-២០១៤



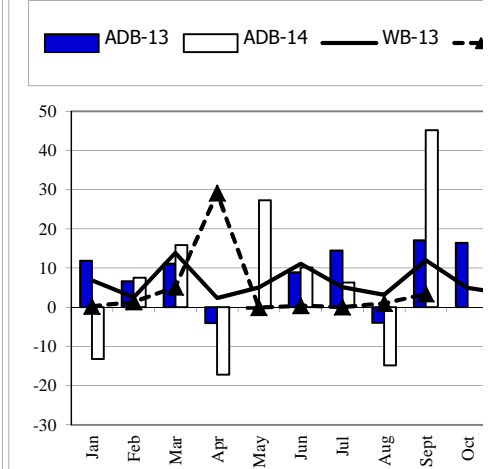
ចំណាយប្រើប្រាស់ និងមិនមែនប្រើប្រាស់ ឆ្នាំ ២០១៣-២០១៤



ចំណាយការពារសន្តិសុខ និងរដ្ឋបាលស៊ីវិល ឆ្នាំ ២០១៣-២០១៤



ការដកសាច់ប្រាក់របស់ ADB និង WB ឆ្នាំ ២០១៣



Source: MEF

សារព្រឹត្តិបត្រការងារវិញ្ញាណកម្ម ឆ្នាំ ២០១៤ / TOFE: BUDGET IMPLEMENTATION FOR 2014

Billions of Riels	2014 C.B.L.	Implementation 9 months 75.00 %	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. DOMESTIC REVENUE	9,945.63	76.8%	7,639.74	677.14	725.72	817.63	1,081.70	830.58	926.38	920.45	810.78	849.35	-	-
I. CURRENT REVENUE	9,712.63	78.3%	7,600.75	677.14	724.81	817.25	1,080.63	826.35	903.15	917.32	804.75	849.35	-	-
a. TAX REVENUE	8,308.62	81.1%	6,735.29	650.75	671.58	720.33	927.78	727.56	772.73	795.35	723.07	746.15	-	-
Domestic tax revenue	6,544.41	82.2%	5,379.40	501.48	531.73	560.42	793.95	587.48	606.30	633.65	584.53	579.86	-	-
On income, profits, capital gain - persons	404.30	86.5%	349.68	33.44	37.59	37.30	31.16	35.43	43.13	48.65	44.56	38.40	-	-
On income, profits, capital gain - companies	1,372.30	88.6%	1,215.93	86.92	68.59	136.17	388.41	161.01	83.40	103.37	115.40	72.66	-	-
General taxes on goods and services	2,933.80	80.2%	2,353.24	240.55	263.89	224.72	219.08	227.09	319.18	311.05	259.27	288.42	-	-
o.w/ -Turnover taxes	30.00	62.2%	18.67	1.91	2.05	2.11	2.09	1.97	2.35	2.25	2.11	1.83	-	-
-VAT	2,903.80	80.4%	2,334.58	238.65	261.84	222.60	217.00	225.11	316.83	308.80	257.16	286.59	-	-
Taxes on specific goods	1,644.48	79.7%	1,309.97	129.71	144.85	144.60	143.44	142.81	145.65	149.95	146.34	162.61	-	-
Taxes on specific services	159.19	71.9%	114.54	8.90	13.69	12.51	9.17	13.52	11.61	17.56	14.39	13.18	-	-
Taxes on goods and services or activities	12.99	81.9%	10.63	0.08	0.75	2.98	0.13	3.82	0.52	1.08	0.13	1.14	-	-
Other tax revenue	17.35	146.4%	25.41	1.88	2.37	2.14	2.55	3.79	2.81	1.98	4.43	3.46	-	-
Taxes on international trade	1,764.21	76.9%	1,355.90	149.28	139.84	159.91	133.84	140.08	166.43	161.70	138.54	166.29	-	-
Taxes and duties on imports	1,547.27	76.5%	1,183.91	133.97	121.34	134.16	116.03	120.36	141.51	144.51	123.52	148.51	-	-
o.w/ -Customs duties and taxes	873.49	90.8%	792.85	95.17	84.18	91.87	79.49	84.37	88.24	96.85	85.54	87.15	-	-
-Customs fees	48.53	76.8%	37.28	4.29	3.54	4.96	3.76	3.76	4.70	4.29	4.05	3.92	-	-
-Oil product duties	352.63	53.0%	186.79	18.88	18.42	20.07	15.83	19.05	23.08	24.94	18.68	27.84	-	-
-Additional tax on oil product - Road maintenance	249.11	61.1%	152.17	14.60	11.67	16.14	15.78	12.02	23.44	17.02	14.12	27.38	-	-
-fines	0.54	424.0%	2.29	-	2.24	0.03	-	-	0.02	-	-	-	-	-
-Customs duties on pamacine raw materials	21.57	54.2%	11.70	1.04	0.90	1.08	1.17	1.15	1.59	1.40	1.14	2.22	-	-
Taxes and duties on exports	216.94	79.3%	171.99	15.30	18.51	25.75	17.81	19.72	24.92	17.19	15.02	17.77	-	-
o.w/ -Customs duties on rubber exports	51.76	26.7%	13.85	2.18	0.93	0.99	1.06	1.80	2.15	1.73	1.53	1.48	-	-
-Duties on export quotas	1.62	103.6%	1.68	0.16	0.18	0.44	0.13	0.16	0.15	0.13	0.18	0.15	-	-
b. NON TAX REVENUE	1,404.01	61.6%	865.46	26.39	53.24	96.92	152.85	98.79	130.43	121.97	81.68	103.20	-	-
Property income	148.10	49.4%	73.13	1.38	1.20	8.53	22.76	3.10	14.93	12.27	3.45	5.51	-	-
Rental income from land	137.95	46.5%	64.16	1.38	1.20	8.53	18.71	1.41	14.93	10.97	3.45	3.58	-	-
Revenue from public enterprises	10.15	88.3%	8.96	-	-	-	4.05	1.69	-	1.30	-	1.93	-	-
Sale of goods and services	1,033.27	55.2%	570.71	23.96	49.10	87.22	80.20	64.73	52.60	68.83	66.50	77.55	-	-
Market establishments	481.99	41.0%	197.58	2.79	16.25	39.31	34.61	24.20	17.62	13.41	21.90	27.49	-	-
Nonmarket establishments	68.74	70.5%	48.46	1.97	2.31	5.78	6.98	3.48	6.23	12.81	4.61	4.28	-	-
Administrative fees	466.03	67.1%	312.68	18.06	29.87	40.79	37.27	35.87	27.96	40.84	37.90	44.12	-	-
Rental income from invested assets	16.51	72.6%	11.99	1.13	0.67	1.34	1.35	1.18	0.79	1.78	2.09	1.67	-	-
Airport tax	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other non tax	222.64	99.5%	221.63	1.05	2.93	1.17	49.88	30.96	62.89	40.87	11.74	20.13	-	-
o.w/ Privatizations of public enterprises	45.92	0.0%	-	-	-	-	-	-	-	-	-	-	-	-
o.w/ Disposal of fixed assets	-	-	2.29	-	0.27	0.22	-	0.86	-	0.01	-	0.93	-	-
2. CAPITAL REVENUE	233.00	16.7%	38.98	-	0.91	0.38	1.07	4.23	23.22	3.13	6.03	-	-	-
Other financial investments	233.00	16.7%	38.98	-	0.91	0.38	1.07	4.23	23.22	3.13	6.03	-	-	-
II. BUDGET EXPENDITURE	13,264.70	51.4%	6,812.47	322.36	780.54	884.03	888.08	639.11	845.60	1,095.75	693.58	663.44	-	-
I. CURRENT EXPENDITURE	8,268.70	58.2%	4,812.53	203.41	654.56	573.74	571.49	424.06	475.83	779.87	570.80	558.78	-	-
a. Wages	3,782.87	71.3%	2,696.66	72.52	452.51	334.97	339.98	297.64	293.36	319.84	300.66	285.18	-	-
Personnel charges-civil administrative	2,447.75	66.7%	1,632.92	34.22	258.82	219.02	220.39	181.84	175.73	200.90	176.49	165.50	-	-
o.w/ Diplomatic salary	3.43	66.0%	2.26	0.03	-	0.87	-	0.68	-	0.68	-	-	-	-
Personnel charges-national defence and security	1,359.69	77.0%	1,046.92	37.19	191.52	114.07	117.82	114.04	115.83	116.70	121.96	117.79	-	-
b. Non wage	4,485.83	47.2%	2,115.87	130.89	202.05	238.77	231.51	126.42	182.47	460.03	270.14	273.60	-	-
Purchases	1,122.75	41.4%	464.56	0.13	68.65	56.65	31.77	23.35	31.49	84.13	55.51	112.89	-	-
Maintenance supplies	237.94	38.1%	90.67	0.03	1.98	3.66	2.88	3.22	4.91	12.91	5.87	55.21	-	-
Office supplies	146.19	37.1%	54.20	0.02	1.30	4.99	5.02	4.49	11.97	8.77	10.56	7.07	-	-
Food and agricultural products	115.52	80.1%	92.48	-	21.23	11.38	11.87	2.37	1.92	23.77	5.42	14.52	-	-

សារទម្រង់ប្រតិបត្តិការវិនិយោគ ឆ្នាំ ២០១៤/ TOFE: BUDGET IMPLEMENTATION FOR 2014

Billions of Riels	2014 C.B.L.	Implementation		Jan-14	Feb-14	Mar-14	Apr-14	May-14	Jun-14	Jul-14	Aug-14	Sep-14	Oct-14	Nov-14	Dec-14
		9 months	75.00 %												
Clothing and distinctions	114.48	30.4%	34.82	-	0.93	1.35	0.35	0.14	2.32	3.71	0.23	25.78	-	-	-
Small tools, material, furniture and equip.	267.92	37.6%	100.61	-	41.32	29.79	4.71	5.99	2.59	6.78	5.07	4.36	-	-	-
Water and energy	123.74	46.7%	57.77	0.07	1.76	5.38	6.73	6.65	7.41	11.59	12.74	5.44	-	-	-
Sanitary and health products	114.62	29.1%	33.34	-	0.02	0.08	0.11	0.36	0.33	16.49	15.49	0.45	-	-	-
Other supplies	2.34	28.3%	0.66	-	0.11	0.02	0.11	0.11	0.03	0.11	0.12	0.05	-	-	-
External services	406.41	59.5%	241.66	8.02	23.06	35.27	20.31	20.06	19.36	32.81	30.34	52.43	-	-	-
o.w/ - Building rentals of expenses	13.63	80.3%	10.95	1.57	0.07	5.20	0.24	2.03	0.41	1.26	0.04	0.12	-	-	-
-Maintenance and repairs	348.28	61.6%	214.41	6.45	22.04	28.14	19.03	13.12	17.91	27.25	28.83	51.63	-	-	-
Other services	411.98	53.1%	218.80	2.93	21.29	31.39	23.56	23.31	21.90	42.97	24.87	26.57	-	-	-
o.w/ -External staff	19.30	56.8%	10.96	0.37	0.79	2.55	0.79	1.75	1.05	2.14	0.94	0.58	-	-	-
-Public relations and advertizing	155.54	46.6%	72.42	1.26	6.14	10.39	4.95	8.35	8.34	13.58	9.22	10.18	-	-	-
-Transportation and mission costs: Inland	136.63	53.9%	73.68	0.06	7.18	7.77	10.19	7.13	8.18	13.53	10.00	9.63	-	-	-
-Transportation and mission costs: Abroad	80.33	65.2%	52.39	1.20	6.90	8.32	6.92	5.05	3.39	11.19	3.89	5.52	-	-	-
-Mail and telecommunication costs	16.81	46.1%	7.74	0.02	0.19	2.18	0.31	0.81	0.80	2.26	0.68	0.48	-	-	-
Financial charges	230.88	78.8%	181.90	17.21	6.05	43.40	3.97	16.28	(0.10)	48.70	24.00	22.38	-	-	-
o.w/ -Interests on domestic debt	230.88	0.2%	0.37	-	-	-	-	-	0.37	-	-	-	-	-	-
-Interests on external debt	-	-	180.14	17.21	6.00	43.40	3.71	16.28	(0.52)	48.46	23.21	22.38	-	-	-
Subsidy and Social assistants	1,527.69	59.3%	906.37	102.60	38.52	71.98	151.82	43.25	64.54	249.85	129.71	54.13	-	-	-
o.w/ -Subsidies to regional and local authorities	375.33	82.6%	309.95	91.68	8.67	-	75.95	-	16.00	111.15	3.30	3.20	-	-	-
-Subsidies to administrative institutions	120.18	63.1%	75.80	-	0.12	15.32	4.29	16.14	1.30	3.99	14.59	20.06	-	-	-
-Social assistance	670.07	46.7%	313.11	4.12	15.08	26.99	32.65	6.64	19.40	105.55	88.36	14.31	-	-	-
-Subsidies to cultural and social entities	79.68	64.9%	51.68	-	4.93	10.76	3.82	5.07	8.38	6.38	4.89	7.45	-	-	-
Other non wage	786.12	13.0%	102.58	-	44.47	0.09	0.08	0.18	45.28	1.58	5.70	5.21	-	-	-
o.w/ -Other unallocation	621.05	0.0%	-	-	-	-	-	-	-	-	-	-	-	-	-
-Unexpected expenditures	30.00	0.0%	-	-	-	-	-	-	-	-	-	-	-	-	-
2. CAPITAL	4,996.00	40.0%	1,999.94	118.95	125.98	310.29	316.59	215.05	369.76	315.88	122.78	104.66	-	-	-
Domestic Financing	1,536.00	47.0%	721.18	-	40.63	83.05	91.14	84.30	74.42	144.83	109.43	93.37	-	-	-
Tangible fixed assets and land	1,461.08	44.4%	648.27	-	40.63	83.05	80.82	63.53	64.00	123.94	109.43	82.88	-	-	-
-Investment	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
-Counterpart	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
-Budget Support	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fixed assets under construction	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Equity participation and related shares	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other financial investments	74.93	97.3%	72.90	-	-	-	10.33	20.77	10.42	20.89	-	10.49	-	-	-
External assistance (Project)	3,460.00	37.0%	1,278.76	118.95	85.35	227.24	225.45	130.75	295.34	171.05	13.35	11.28	-	-	-
CURRENT DEF/SURPL.comt (I-I-II.I)	1,443.92	193.1%	2,788.22	473.74	70.25	243.51	509.15	402.29	427.32	137.45	233.95	290.57	-	-	-
OVERALL DEF/SURPL.comt (I-II)	(3,319.08)	-24.9%	827.27	354.79	(54.82)	(66.40)	193.62	191.48	80.78	(175.30)	117.20	185.91	-	-	-
3. Expenditure adjustments	-	-	(379.05)	(298.91)	(68.79)	18.68	(15.67)	26.51	(49.80)	97.42	(69.83)	(18.65)	-	-	-
Civil administration	-	-	(379.05)	(298.91)	(68.79)	18.68	(15.67)	26.51	(49.80)	97.42	(69.83)	(18.65)	-	-	-
CURRENT DEF/SURPL.cash(comt.+3)	1,443.92	166.8%	2,409.17	174.83	1.46	262.19	493.48	428.80	377.52	234.86	164.12	271.92	-	-	-
OVERALL DEF/SURPL.cash (com.+3)	(3,319.08)	-13.5%	448.22	55.88	(123.61)	(47.71)	177.95	217.99	30.98	(77.88)	47.37	167.26	-	-	-
III. FINANCING	3,319.08	-13.5%	(448.22)	(55.88)	123.61	47.71	(177.95)	(217.99)	(30.98)	77.88	(47.37)	(167.26)	-	-	-
I. FOREIGN FINANCING	3,389.08	32.2%	1,090.06	100.00	73.96	158.30	239.05	85.91	298.73	154.13	(7.40)	(12.63)	-	-	-
a. Budget support	260.00	3.3%	8.63	-	-	-	-	-	8.63	-	-	-	-	-	-
-Debt and related liabilities-budget support	260.00	0.0%	-	-	-	-	-	-	-	-	-	-	-	-	-
b. Project aid	3,460.00	37.2%	1,286.00	110.13	83.49	213.20	247.76	129.07	293.24	171.39	32.04	5.68	-	-	-
Spent	3,460.00	37.0%	1,278.76	118.95	85.35	227.24	225.45	130.75	295.34	171.05	13.35	11.28	-	-	-

ការងារប្រតិបត្តិការហិរញ្ញវត្ថុ ឆ្នាំ ២០១៤/ TOFE: BUDGET IMPLEMENTATION FOR 2014

Billions of Riels	2014 C.B.L.	Implementation 9 months 75.00 %	Jan-14	Feb-14	Mar-14	Apr-14	May-14	Jun-14	Jul-14	Aug-14	Sep-14	Oct-14	Nov-14	Dec-14
-Grants	1,210.00	0.0%	-	-	-	-	-	-	-	-	-	-	-	-
Commodity supports-bilaterals	1,210.00	0.0%	-	-	-	-	-	-	-	-	-	-	-	-
-Debt and related liabilities	2,250.00	56.8%	1,278.76	118.95	85.35	227.24	225.45	130.75	295.34	171.05	13.35	11.28	-	-
Foreign borrowing	2,250.00	56.8%	1,278.76	118.95	85.35	227.24	225.45	130.75	295.34	171.05	13.35	11.28	-	-
Multilateral	2,250.00	2.7%	60.19	11.53	4.29	16.52	11.40	6.04	6.67	6.37	(13.90)	11.28	-	-
Bilateral	-	-	1,218.57	107.42	81.06	210.72	214.05	124.71	288.67	164.69	27.25	-	-	-
Pending	-	-	7.23	(8.82)	(1.86)	(14.05)	22.31	(1.68)	(2.10)	0.33	18.70	(5.60)	-	-
c. Amortization on external debts	(330.92)	61.8%	(204.57)	(10.13)	(9.53)	(54.90)	(8.71)	(43.15)	(3.14)	(17.26)	(39.44)	(18.31)	-	-
2. DOMESTIC FINANCING	(70.00)	2616.4%	(1,831.49)	(495.02)	212.59	(369.91)	(196.56)	(4.81)	(765.02)	(74.34)	4.44	(142.85)	-	-
a. Net bank financing (monetary survey)	(70.00)	2050.5%	(1,435.35)	(338.54)	467.51	20.36	(572.53)	(11.27)	(765.57)	(101.74)	(48.70)	(84.86)	-	-
- Government's deposits	(21.71)	6613.0%	(1,435.35)	(338.54)	467.51	20.36	(572.53)	(11.27)	(765.57)	(101.74)	(48.70)	(84.86)	-	-
b. Other MEF's account	-	-	(0.00)	-	-	-	-	-	(0.00)	(0.00)	-	-	-	-
Cash Riels in provincial Trea.	-	-	(0.00)	-	-	-	-	-	(0.00)	(0.00)	-	-	-	-
- NEC special account	-	-	-	-	-	-	-	-	-	-	-	-	-	-
c. Treasury Bill (From bidding)	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Formular	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Current account	-	-	-	-	-	-	-	-	-	-	-	-	-	-
d. Private sectors	-	-	(315.44)	(261.24)	(38.54)	(8.94)	(18.83)	(9.72)	5.17	25.65	30.55	(39.53)	-	-
- Internal loans contracted	-	-	-	-	-	-	-	-	-	-	-	-	-	-
- Internal loans amortization	-	-	(11.52)	-	-	-	-	-	-	(11.52)	-	-	-	-
- Individual acct. & security deposits	-	-	(303.92)	(261.24)	(38.54)	(8.94)	(18.83)	(9.72)	5.17	37.17	30.55	(39.53)	-	-
e. \$Acc.-gap between NBC &MEF	-	-	(80.70)	104.76	(216.38)	(381.32)	394.81	16.18	(4.61)	1.74	22.59	(18.47)	-	-
3. OUTSTANDING OPERATIONS			293.21	339.15	(162.94)	259.33	(220.45)	(299.09)	435.30	(1.90)	(44.41)	(11.78)	-	-
Error			0.00	(0.00)	(0.00)	0.00	0.00	0.00	0.00	0.00	0.00	(0.00)	-	-
Memorandum Item :			-	-	-	-	-	-	-	-	-	-	-	-
Exchange rate (R/\$)			3,995	3,984	4,002	4,015	4,025	4,039	4,045.00	#####	4,080.00	-	-	-
Provincial revenue	709.49	82.9%	587.83	54.35	67.81	47.02	35.59	67.93	64.26	91.82	99.29	59.76	-	-
o.w. provincial tax revenue	543.86	67.6%	367.86	25.10	22.60	43.58	34.23	29.46	41.65	51.38	68.06	51.79	-	-
o.w. prov. non-tax revenue	26.71	81.8%	21.84	2.31	1.63	2.63	1.36	1.56	3.42	2.26	4.66	2.00	-	-
o.w. prov. Transfer from central	138.92	142.6%	198.13	26.94	43.57	0.81	(0.00)	36.90	19.19	38.19	26.57	5.96	-	-
Provincial expenditure	487.70	72.2%	352.10	0.01	34.25	36.99	28.82	41.82	54.76	33.00	61.93	60.51	-	-
o.w. wage and salary	52.49	116.1%	60.95	0.01	9.71	9.19	5.90	6.43	7.15	7.19	8.24	7.13	-	-
o.w. non-wage	327.34	82.2%	269.17	-	16.30	27.40	17.19	35.14	47.33	23.75	52.66	49.41	-	-
o.w. investment	107.87	20.4%	21.98	-	8.24	0.41	5.73	0.25	0.29	2.07	1.03	3.97	-	-
Provincial Balance	221.79	106.3%	235.73	54.35	33.55	10.03	6.77	26.11	9.50	58.82	37.36	(0.75)	-	-
Contribution from casino and Lottery	89.69	76.8%	68.90	4.45	9.01	8.33	7.48	7.25	6.97	11.40	6.71	7.29	-	-
8 Priority sectors	2,971.61	50.8%	1,508.50	11.11	184.58	146.79	194.40	142.85	140.88	275.21	257.20	155.48	-	-

ភ្នំពេញ ថ្ងៃទី ខែ វិច្ឆិកា ឆ្នាំ ២០១៤

អគ្គនាយកនៃអគ្គនាយកដ្ឋាន

ប្រធាននាយកដ្ឋានស្ថិតិ

អនុប្រធានការិយាល័យ

គោលនយោបាយសេដ្ឋកិច្ច និងហិរញ្ញវត្ថុសាធារណៈ:

ស្ថិតិហិរញ្ញវត្ថុសាធារណៈ:

សែម សំណាង

សេចក្តីសង្ខេបស្តីពីស្ថិតិហិរញ្ញវត្ថុរដ្ឋាភិបាល



ស្ថិតិហិរញ្ញវត្ថុរដ្ឋាភិបាលគឺជាស្ថិតិហិរញ្ញវត្ថុ ដែលផ្តោតទៅលើចំណូល ចំណាយ ទ្រព្យសកម្ម និងបំណុលរបស់រដ្ឋាភិបាល ។ គោលបំណងសំខាន់របស់ស្ថិតិហិរញ្ញវត្ថុរដ្ឋាភិបាលគឺផ្តល់នូវជាមូលដ្ឋានជាទស្សនទាន ក៏ដូចជាផ្តល់គោលការណ៍សមស្រប សម្រាប់ការវិភាគ ការវាយតម្លៃ ការរៀបចំផែនការ និងគោលនយោបាយរបស់រដ្ឋាភិបាល ពាក់ព័ន្ធនឹងការផ្តល់សេវា និងការបែងចែកចំណូលប្រកបដោយសមធម៌ និងប្រសិទ្ធភាព ។ 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

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
TRANSACTIONS AFFECTING NET WORTH:												
A1 Revenue	677,144	724,804	817,246	1,031,917	826,194	911,788	915,839	789,990	836,200	0	0	0
A11 Taxes	649,206	669,604	719,273	926,001	724,083	770,496	792,368	713,481	737,885	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	98,315	0	0	0
A2 Expense	203,407	654,551	573,740	571,410	423,902	475,831	778,393	565,164	553,599	0	0	0
A21 Compensation of employees	68,309	396,395	273,072	296,802	254,625	249,219	271,629	254,363	236,953	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	191,890	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	22,375	0	0	0
A25 Subsidies	6,792	7,444	12,488	16,217	11,513	11,948	9,889	11,529	2,958	0	0	0
A26 Grants	91,680	11,060	21,733	99,128	20,023	24,804	128,031	24,944	29,408	0	0	0
A27 Social benefits	4,216	60,465	72,069	51,903	44,064	45,316	136,103	123,146	52,655	0	0	0
A28 Other expense	4,121	60,180	27,669	28,000	10,681	71,946	24,379	17,249	17,360	0	0	0
GOB Gross operating balance (1-2+23+NOBz)	473,737	70,253	243,505	460,507	402,292	435,958	137,446	224,825	282,602	0	0	0
NOB Net operating balance (1-2+NOBz)^{c/}	473,737	70,253	243,505	460,507	402,292	435,958	137,446	224,825	282,602	0	0	0
TRANSACTIONS IN NONFINANCIAL ASSETS:												
A31 Net Acquisition of Nonfinancial Assets	118,949	125,982	310,288	257,625	194,278	359,340	294,990	113,652	86,197	0	0	0
A311 Fixed assets	118,949	125,982	308,298	257,625	194,278	358,209	294,182	109,193	86,197	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
NLB Net lending / borrowing (1-2+NOBz-31)	354,789	-55,729	-66,783	202,881	208,014	76,618	-157,544	111,173	196,404	0	0	0
TRANSACTIONS IN FINANCIAL ASSETS AND LIABILITIES (FINANCING):												
A32 Net acquisition of financial assets	-105,365	-89,103	101,257	407,430	310,719	322,084	131,174	64,491	125,596	0	0	0
A321 Domestic	-105,365	-89,103	101,257	407,430	310,719	322,084	131,174	64,491	125,596	0	0	0
A322 Foreign	0	0	0	0	0	0	0	0	0	0	0	0
A33 Net incurrence of liabilities	-460,153	-33,374	168,040	204,549	102,705	245,466	288,718	-46,682	-70,809	0	0	0
A331 Domestic	-560,153	-107,330	9,741	-34,505	16,791	-44,633	123,067	-39,287	-58,182	0	0	0
A332 Foreign	100,000	73,956	158,298	239,054	85,914	290,099	165,651	-7,396	-12,626	0	0	0
Vertical check: Difference	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
Accounting method:		Non Cash	Non Cash	Non Cash	Non Cash	Non Cash	Non Cash	Non Cash	Non Cash	Non Cash	Non Cash	Non Cash
A1	REVENUE	677,144	724,804	817,246	1,031,917	826,194	911,788	915,839	789,990	836,200	0	0
A11	Taxes	649,206	669,604	719,273	926,001	724,083	770,496	792,368	713,481	737,885	0	0
A111	Taxes on income, profits, and capital gains	120,361	106,181	173,472	419,575	196,440	126,525	152,022	159,966	111,065	0	0
A1111	Payable by individuals	33,437	37,595	37,304	31,162	35,434	43,129	48,651	44,562	38,402	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	72,662	0	0
A1113	Unallocable	0	0	0	0	0	0	0	0	0	0	0
A112	Taxes on payroll and workforce	0	0	0	0	0	0	0	0	0	0	0
A113	Taxes on property	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
A1132	Recurrent taxes on net wealth	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
A1134	Taxes on financial and capital transactions	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
A1136	Other recurrent taxes on property	0	0	0	0	0	0	0	0	0	0	0
A114	Taxes on goods and services	379,236	423,169	384,807	371,747	387,089	476,961	478,172	414,501	460,165	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	283,239	0	0
A11411	Value-added taxes	238,645	261,830	222,604	216,921	224,953	316,828	307,327	251,519	281,412	0	0
A11412	Sales taxes	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	1,827	0	0
A1142	Excises	129,712	144,845	144,599	143,445	142,812	145,652	149,953	146,344	162,605	0	0
A1143	Profits of fiscal monopolies	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	13,183	0	0
A1145	Taxes on use of goods, permission to use goods	77	753	2,978	129	3,825	518	1,085	134	1,137	0	0
A11451	Motor vehicles taxes	0	0	0	0	0	0	0	0	0	0	0
A11452	Other	77	753	2,978	129	3,825	518	1,085	134	1,137	0	0
A1146	Other taxes on goods and services	0	0	0	0	0	0	0	0	0	0	0
A115	Taxes on international trade and transactions	149,277	139,845	159,913	133,838	140,077	166,428	161,697	138,539	166,286	0	0
A1151	Customs and other import duties	133,975	121,339	134,161	116,032	120,359	141,506	144,507	123,521	148,512	0	0
A1152	Taxes on exports	15,302	18,506	25,752	17,806	19,718	24,923	17,190	15,018	17,774	0	0
A1153	Profits of export or import monopolies	0	0	0	0	0	0	0	0	0	0	0

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
Accounting method:		Non Cash	Non Cash	Non Cash	Non Cash	Non Cash	Non Cash	Non Cash	Non Cash	Non Cash	Non Cash	Non Cash
A1154	Exchange profits	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
A1156	Other taxes on international trade and transactions	0	0	0	0	0	0	0	0	0	0	0
A116	Other taxes	332	410	1,081	842	476	581	478	476	370	0	0
A12	Social contributions	0	0	0	0	0	0	0	0	0	0	0
A121	Social security contributions	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
A1212	Employer contributions	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
A1214	Unallocable contributions	0	0	0	0	0	0	0	0	0	0	0
A122	Other social contributions	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
A1222	Employer contributions	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
A13	Grants	0	0	210	0	0	8,635	37,976	0	0	0	0
A131	From foreign governments	0	0	0	0	0	8,634	0	0	0	0	0
A1311	Current	0	0	0	0	0	8,634	0	0	0	0	0
A1312	Capital	0	0	0	0	0	0	0	0	0	0	0
A132	From international organizations	0	0	210	0	0	0	37,974	0	0	0	0
A1321	Current	0	0	210	0	0	0	37,974	0	0	0	0
A1322	Capital	0	0	0	0	0	0	0	0	0	0	0
A133	From other general government units	0	0	0	0	0	1	1	0	0	0	0
A1331	Current	0	0	0	0	0	1	1	0	0	0	0
A1332	Capital	0	0	0	0	0	0	0	0	0	0	0
A14	Other revenue	27,939	55,200	97,763	105,916	102,111	132,657	85,495	76,509	98,315	0	0
A141	Property income	1,382	2,417	8,556	22,996	5,132	72,271	14,299	5,281	15,883	0	0
A1411	Interest	0	1,214	27	236	2,033	57,341	2,034	1,834	10,373	0	0
A1412	Dividends	0	0	0	4,047	1,691	0	1,300	0	1,925	0	0
A1413	Withdrawals from income of quasi-corporations	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

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
Accounting method:		Non Cash	Non Cash	Non Cash	Non Cash	Non Cash	Non Cash	Non Cash	Non Cash	Non Cash	Non Cash	Non Cash
A1415	Rent	1,382	1,204	8,529	18,714	1,407	14,930	10,965	3,447	3,585	0	0
A142	Sales of goods and services	23,959	49,101	87,223	80,204	64,734	52,604	68,830	66,500	77,554	0	0
A1421	Sales of market establishments	3,921	16,920	40,654	35,957	25,379	18,408	15,185	23,987	29,157	0	0
A1422	Administrative fees	18,064	29,872	40,790	37,266	35,871	27,963	40,839	37,904	44,117	0	0
A1423	Incidental sales by nonmarket establishments	1,974	2,309	5,779	6,981	3,485	6,233	12,806	4,609	4,280	0	0
A1424	Imputed sales of goods and services	0	0	0	0	0	0	0	0	0	0	0
A143	Fines, penalties, and forfeits	1,691	2,299	1,531	2,145	3,780	6,295	2,275	4,720	3,887	0	0
A144	Voluntary transfers other than grants	0	0	0	0	0	0	0	0	0	0	0
A1441	Current	0	0	0	0	0	0	0	0	0	0	0
A1442	Capital	0	0	0	0	0	0	0	0	0	0	0
A145	Miscellaneous and unidentified revenue	907	1,383	453	570	28,465	1,487	91	9	992	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

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
A2	EXPENSE	203,407	654,551	573,740	571,410	423,902	475,831	778,393	565,164	553,599	0	0	0
A21	Compensation of employees	68,309	396,395	273,072	296,802	254,625	249,219	271,629	254,363	236,953	0	0	0
A211	Wages and salaries	68,309	396,395	273,072	296,802	254,625	249,219	271,629	254,363	236,953	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
A22	Use of goods and services	11,076	113,005	123,306	75,647	66,714	72,745	159,905	110,726	191,890	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	22,375	0	0	0
A241	To nonresidents	17,213	6,002	43,403	3,713	16,283	-517	48,458	23,207	22,375	0	0	0
A242	To residents other than general govern	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
A25	Subsidies	6,792	7,444	12,488	16,217	11,513	11,948	9,889	11,529	2,958	0	0	0
A251	To public corporations	6,792	7,444	12,488	16,217	11,513	11,948	9,889	11,529	2,958	0	0	0
A252	To private enterprises	0	0	0	0	0	0	0	0	0	0	0	0
A26	Grants	91,680	11,060	21,733	99,128	20,023	24,804	128,031	24,944	29,408	0	0	0
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	229	0	0	0
A2621	Current	0	701	3,030	9,533	457	327	1,536	375	229	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	29,178	0	0	0
A2631	Current	91,680	10,360	18,703	89,594	19,566	24,476	126,495	24,569	29,178	0	0	0
A2632	Capital	0	0	0	0	0	0	0	0	0	0	0	0
A27	Social benefits	4,216	60,465	72,069	51,903	44,064	45,316	136,103	123,146	52,655	0	0	0
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	4,428	0	0	0
A273	Employer social benefits	4,213	56,113	61,898	43,174	43,014	44,143	48,212	46,299	48,227	0	0	0
A28	Other expense	4,121	60,180	27,669	28,000	10,681	71,946	24,379	17,249	17,360	0	0	0
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	17,360	0	0	0
A2821	Current	4,121	60,180	27,669	28,000	10,681	71,946	24,379	17,249	17,360	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

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
A3	CHANGE IN NET WORTH: TRANSACTIONS ^{cl}	473,737	70,253	243,506	460,507	402,292	435,958	137,446	224,825	282,602	0	0	0
A31	Net acquisition of nonfinancial assets ^{dl}	118,949	125,982	310,288	257,625	194,278	359,340	294,990	113,652	86,197		0	0
A311	Fixed assets	118,949	125,982	308,298	257,625	194,278	358,209	294,182	109,193	86,197	0	0	0
A311.1	Acquisitions: fixed assets	118,949	125,982	308,298	306,265	194,278	358,209	294,182	118,316	94,165	0	0	0
A311.2	Disposals: fixed assets	0	0	0	48,640	0	0	0	9,123	7,968	0	0	0
A311.3	Consumption of fixed capital (CFC): fixed assets	0	0	0	0	0	0	0	0	0	0	0	0
A3111	Buildings and structures	118,949	125,982	307,326	255,340	192,109	358,033	294,182	100,424	84,464	0	0	0
A3111.1	Acquisitions: buildings and structures	118,949	125,982	307,326	303,979	192,109	358,033	294,182	109,547	92,432	0	0	0
A3111.2	Disposals: buildings and structures	0	0	0	48,640	0	0	0	9,123	7,968	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	1,734	0	0	0
A3112.1	Acquisitions: machinery and equipment	0	0	972	2,286	2,169	176	0	8,769	1,734	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
A312	Inventories	0	0	0	0	0	0	0	0	0	0	0	0
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
A313	Valuables	0	0	0	0	0	0	0	0	0	0	0	0
A313.1	Acquisitions: valuables	0	0	0	0	0	0	0	0	0	0	0	0
A313.2	Disposals: 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
A314.1	Acquisitions: nonproduced assets	0	0	1,990	0	0	1,131	808	4,460	0	0	0	0
A314.2	Disposals: nonproduced assets	0	0	0	0	0	0	0	0	0	0	0	0
A314.3	CFC: major improvements, nonproduced assets	0	0	0	0	0	0	0	0	0	0	0	0
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

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
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
A32	Net acquisition of financial assets [321+322]	-105,365	-89,103	101,257	407,430	310,719	322,084	131,174	64,491	125,596	0	0	0
A3201	Monetary Gold and SDRs [3221]	0	0	0	0	0	0	0	0	0	0	0	0
A3202	Currency and deposits [3212+3222]	-105,365	-88,189	101,642	398,173	294,180	334,882	101,896	70,518	115,104	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	10,492	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
A321	Domestic	-105,365	-89,103	101,257	407,430	310,719	322,084	131,174	64,491	125,596	0	0	0
A3212	Currency and deposits	-105,365	-88,189	101,642	398,173	294,180	334,882	101,896	70,518	115,104	0	0	0
A3213	Securities other than shares	0	0	0	0	0	0	0	0	0	0	0	0
A3214	Loans	0	-913	-384	9,257	16,538	-12,798	29,277	-6,027	10,492	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
A322	Foreign	0	0	0	0	0	0	0	0	0	0	0	0
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

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
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
A33	Net incurrence of liabilities [331+332]	-460,153	-33,374	168,040	204,549	102,705	245,466	288,718	-46,682	-70,809	0	0	0
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]	100,000	73,956	158,298	239,054	85,914	290,099	154,130	-7,396	-12,626	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	-58,182	0	0	0
A331	Domestic	-560,153	-107,330	9,741	-34,505	16,791	-44,633	123,067	-39,287	-58,182	0	0	0
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	-58,182	0	0	0
A332	Foreign	100,000	73,956	158,298	239,054	85,914	290,099	165,651	-7,396	-12,626	0	0	0
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
A3324	Loans	100,000	73,956	158,298	239,054	85,914	290,099	165,651	-7,396	-12,626	0	0	0
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
A3328	Other accounts payable	0	0	0	0	0	0	0	0	0	0	0	0

Transactions in Assets and Liabilities

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
<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>
Memorandum items:													
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 ^{e/}												
A3M12	Use of goods and services ^{f/}												
A3M13	Consumption of fixed capital ^{g/}												
A3M14	Other taxes minus other subsidies (on production) ^{h/}												
A3M2	Change in net financial worth: transactions (=32-3)	354,788.7	-55,728.8	-66,782.3	202,881.6	208,013.7	76,617.8	-157,544.4	111,173.3	196,405.0	0.0	0.0	0.0
A3M3	Debt at market value: transactions ^{i/}												

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.