



Islamic Republic of Afghanistan
Ministry of Finance
Directorate General of National Budget



MONTHLY FINANCIAL REPORT

NATIONAL BUDGET 1399/2020

(Aqrab 1399/ November 2020)



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Introduction

Monthly financial report provides the latest information on the financial resources and expenditure of the Afghanistan government for the public and decision makers, to increase transparency, openness, and accountability of the national budget.

Article 54 of Public Finance and Expenditure Management Law urges the ministry of finance to publish the government financial resources and expenditure report, while presenting the monthly budget reports meets the requirements of international financial standards such as PEFA (Public Expenditure and Financial Accountability) and OBI (Open Budget Index).

According to the requirements of national laws and international standards the Directorate General of National Budget prepares the monthly financial report of national budget on the basis of the latest AFMIS (Afghanistan Financial Management Information System) data and it will be available to the public through the official website of the Directorate General of National Budget: www.budgetmof.gov.af

The monthly financial report of the national budget in the resource section includes domestic revenue, grants and loans and in the expenditures section it includes consolidated budget (operation + development) by ministries/Agencies, expenditure by provinces, expenditure by programs, expenditure by economic codes, and expenditure by government functions (COFOG). Government actual revenues and expenditure are compared to the previous month, estimated of the month and the same period of the last year.

All the financial figures in this report are generated from the AFMIS system and includes all budget changes during the fiscal year based on the budget amendment, budget supplementary, transfers from contingency fund and transfers among ministries and agencies.

Summary of Resources & Expenditure

Afghanistan provides its financial resources through three ways: Domestic Revenue, Grants, and Debt. The share of domestic revenue is 49% and share of grant and debt are 51% in financial resources, so far.

Afghanistan's government expenditure is divided in two parts: operation and development. So far, the share of operational expenditure is 69% and development expenditure is 31%.

84% of total estimated domestic revenue has been collected. So far, 147 billion and 77 million AFNs domestic revenue has been collected. In budget amendment 1399/2020, total domestic resources projection is 175 billion and 800 million AFNs (In the FY 1399 the domestic revenues were projected 208 billion and 900 million AFNs, but in the budget amendment the domestic revenues is decreased due to negative effects of Corona Virus pandemic.).

Domestic revenue decreased 13% in comparison of same time in the last year. Domestic revenues from the start of the fiscal year till now is 147 billion and 77 million AFNs, however Domestic revenues were 168 billion and 48 million in the same time in the last year. This shows more than 21 billion and 403 million AFNs decrease.

Domestic revenue has Decreased 33% in comparison of the last month. 12 billion and 225 million AFNs domestic revenue has been collected in Aqrab/November, and the revenue collection in Meezan/October was 18 billion and 223 million AFNs which shows 5 billion and 999 million AFNs Decrease.

Domestic revenue is 11% low in comparison of monthly plan. Based on the revenue monthly plan, 165 billion and 943 million AFNs should be collected so far, but 147 billion and 77 million AFNs has been collected. It shows 18 billion and 866 million AFNS decrease¹.

The revenue and expenditure of the Afghanistan government in the fiscal year 1399/2020 are briefly summarized in Table 1 and domestic revenue trend is illustrated in the figure 1.

Table 1- Summary of revenue and expenditure, Aqrab1399 /November 2020 in million AFNs

	Estimated 1399/ 2020	Actual	Percentage
Total Resources	436,431	301,254	69%
Domestic Resources	175,800	147,077	84%
External Resources (included Debt)	260,631	154,177	59%
Total Expenditure	479,496	337,252	70%
Operation Budget	305,556	231,229	76%
Development Budget	173,940	106,023	61%
Discretionary Budget	75,787	55,638	73%
Non-Discretionary Budget	98,154	50,385	51%
Budget Deficit	-43,065	-35,998	
Budget Deficit Financing	57,100		
Treasury Reserve	10,000		
Other Reserve	25,400		
IMF Funds	17,000		
Refundable funds by the donors	4,700		
Balance	14,035		

Note: Budget 1399(Estimated 1399), includes all budget supplementary, amendment and new donor commitments in the current fiscal year.

59% projected grants has been received². So far, 154 billion and 177 million AFNs has been received (Loans Included). In the national budget 1399/2020, grants has been projected 225 billion and 484 million AFNs and 35 billion and 148 million is added by new commitments of donors in budget supplementary 1-14, so, the total projected grants are 260 billion and 631 million.

69% of the total projected financial resources have been met. So far, 301 billion and 254 million AFNs has been received. The total resources of fiscal year 1399/ 2020 is projected 436 billion and 431 million AFNs (Domestic Resources, Grants, and debt).

61% of development budget has been spent. 106 billion and 23 million AFNs of development budget has been spent. It includes 55 billion and 638 million from discretionary

¹ Revenue monthly plan is based on the revenue report of revenue department for 21 June 2020 and it is modified base on the budget amendment 1399/2020.

² The debt that Afghanistan receives from international organizations and foreign countries is low, for this reason mostly it counts in the grants.

and 50 billion and 385 million from non-discretionary fund. The total development budget is 173 billion and 940 million AFNs in the fiscal year 1399/2020 (151 billion and 44 million in the budget amendment and 22 billion and 897 million AFNs new commitments of donors).

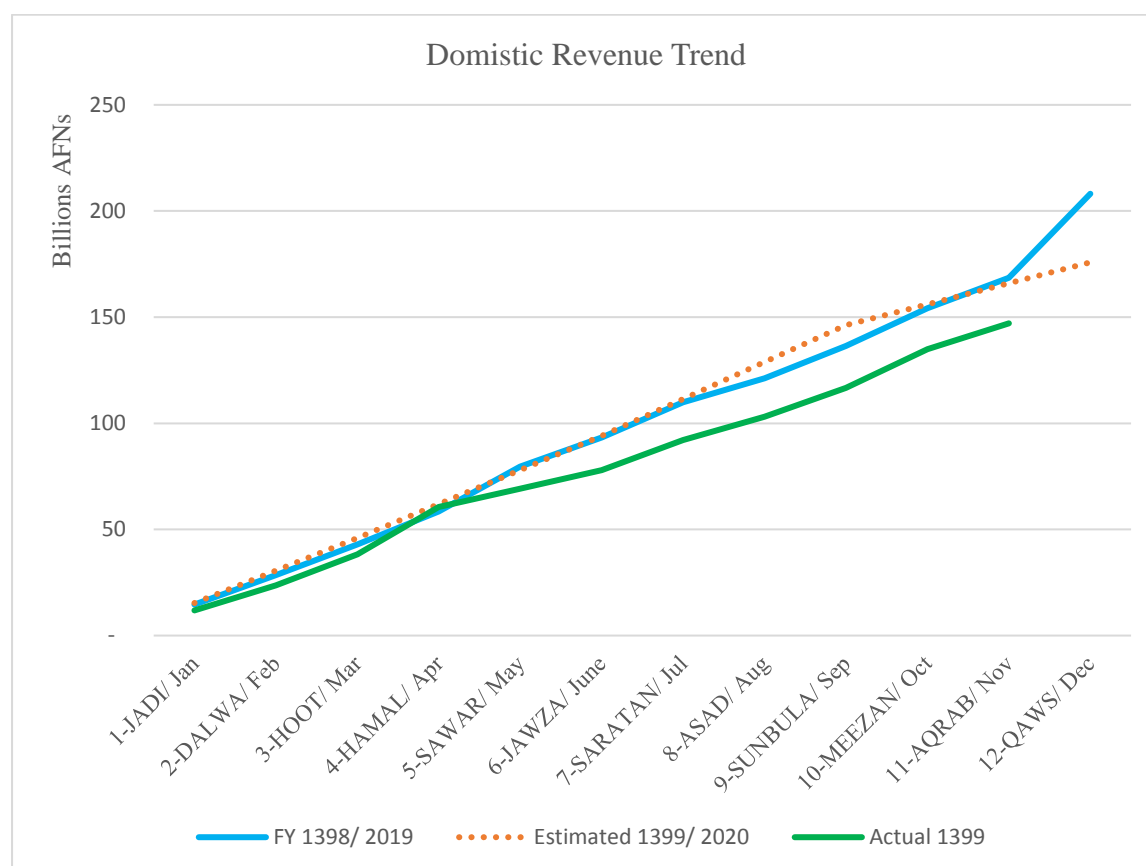


Figure 1- Trends of Domestic Revenue FY 1399/2020

Development expenditure has been increased 6% in comparison to the same period in the last year. It has been spent 106 billion and 23 million AFNs until the end of Aqrab 1399/ November 2020 from development budget, while it had been spent 99 billion and 761 million AFNs in the same period in the last fiscal year. It indicates 6 billion and 263 million AFNs increase.

Development expenditure has 13% Decrease in comparison to the last month. The total expenditure for development budget in Aqrab/November is 13 billion and 870 million AFNS, while the expenditure was 16 billion and 5 million AFNs in Meezan/October which shows 2 billion and 136 million AFNs decrease.

Development expenditure is 38% low in comparison to the financial plan. The total projection for development expenditure till end of Aqrab1399/November2020 is 170 billion and 947 million AFNs, while the expenditure is 106 billion and 23 million AFNs, which is 64 billion and 924 million AFNs less than the estimated budget for this period.

76% of operation budget has been spent. So far, 231 billion and 229 million AFNs of operation budget has been spent. The total operation budget in the fiscal year 1399/ 2020 is 305

billion and 556 million AFNs (293 billion and 305 million AFNs in the budget amendment and 12 billion and 251 million AFNs new donor commitment).

Operation expenditure has been decreased 5% in comparison to the same period of last year. So far in the current fiscal year, 231 billion and 229 million AFNs has been spent. while In the last fiscal year in the same time, 242 billion and 191 million AFNs had been spent. This shows 10 billion and 962 million AFNs decrease in comparison to same period of the last year.

Operation expenditure is 21% low in comparison to the financial plan. 294 billion and 52 million AFNs of operation budget has been planned to spend till end of Aqrab/November. While 231 billion and 229 million AFNs has been spent in this period. This shows 62 billion and 823 million AFNs decline in comparison to the planned budget.

Operation expenditure has been decreased 10% in comparison to the previous month. The total operation expenditure in Aqrab1399/November2020 was 21 billion and 995 million AFNs, while the expenditure in Meezan/October had been 24 billion and 506 million AFNs, which shows 2 billion and 510 million AFNs decrease in the expenditure compared to the last month.

70% of consolidated budget has been spent. So far, 337 billion and 252 million AFNs of consolidated budget has been spent. The total consolidated budget (Operation+ Development) in the fiscal year 1399/2020 is 479 billion and 496 million AFNs.

Consolidated expenditure has been decreased 1% in comparison to the same period of the last year. In the last year, in the same period, 341 billion and 952 million AFNs had been spent. While, so far, in the current fiscal year, 337 billion and 252 million AFNs has been spent. It shows 4 billion and 699 million AFNs decrease in comparison to the same period of the last fiscal year

Consolidated expenditure has been decreased 11% in comparison of last month. Consolidated expenditure is 35 billion and 865 million AFNs in Aqrab/November and it was 40 billion and 511 million AFNs in Meezan/October. This shows more than 4 billion and 646 million decrease in consolidated expenditure.

Consolidated expenditure is 27% low in comparison to the financial plan. 464 billion and 999 million AFNs consolidated budget had been planned to spend till end of Aqrab/November, but it has been spent 337 billion and 252 million AFNs. It indicates 127 billion and 747 million decrease in comparison to the financial plan.

More details are shown in the table 1 and expenditure trend is illustrated in figure 2.

The government's resources and expenditure balance shows an 11% temporary budget deficit. Comparison of government resources and expenditures in the fiscal year 1399/2020 till end of Aqrab/November shows 35 billion and 998 million AFNs temporary budget deficit. The total resources that collected in this period is 301 billion and 254 million AFNs (total domestic revenue and grants), and total government expenditure is 337 billion and 252 million AFNs. This temporary budget deficit is covered by treasury reserves and opening balance of development funds.

And also the comparison of estimated expenditures and projected resources of fiscal year 1399/2020 at the first of the fiscal year shows 43 billion and 65 million AFNs budget deficit. The total government revenue (domestic resources & grants) in the fiscal year 1399/2020 has been projected 436 billion and 431 million AFNs, and total expenditure has been projected 479 billion and 496 million AFNs.

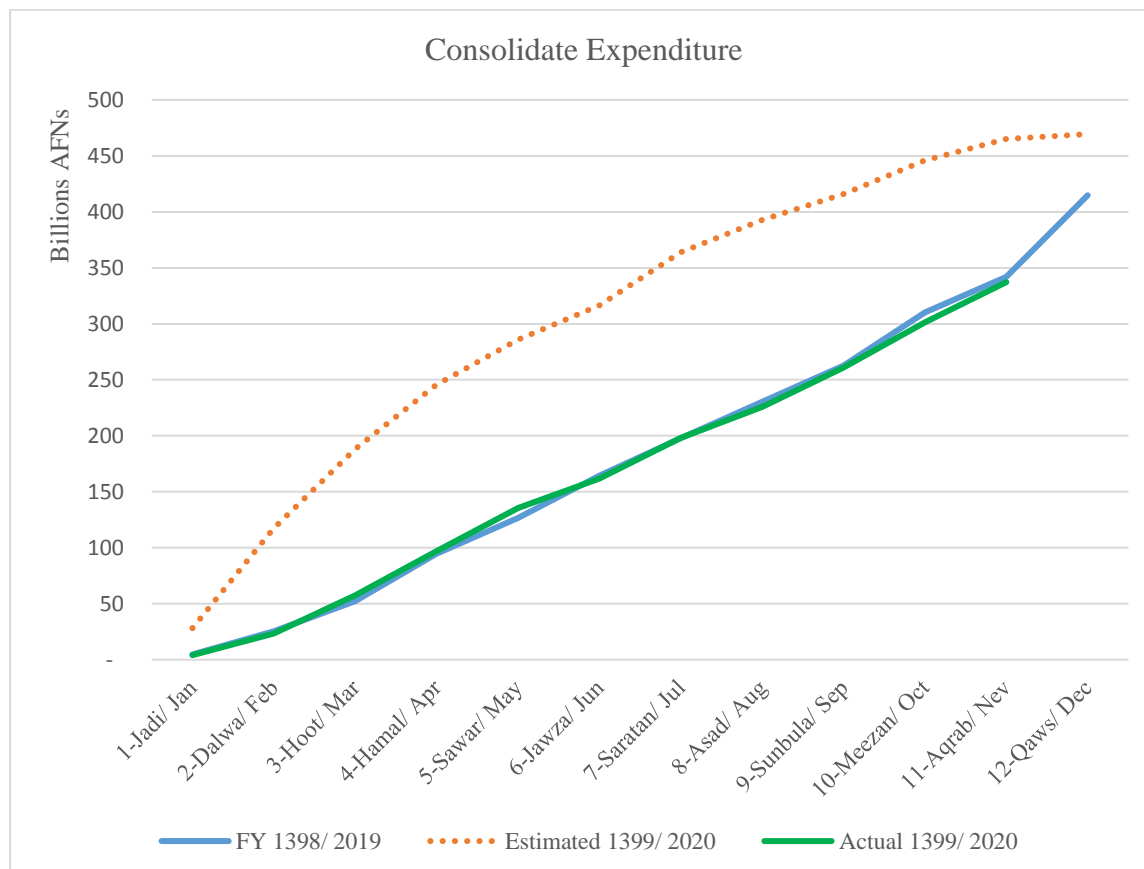


Figure 2- National Budget Expenditure Trends in FY 1399/2020

Financial Resources

Afghanistan provides its financial resources in three ways; domestic revenue, grants, and loans. Loans contribution in the Afghanistan resources is very low and contribution of the grants is high. The revenue resources is described in the following.

A. Domestic Revenue

Domestic revenue is collected from six main resources; 1) Tax revenue, 2) Custom duty and tax imports, 3) Non-tax revenue, 4) Other revenue, 5) Sale of government property, and 6) Social contribution. In Aqrab/November tax revenue has high portion in domestic revenue with 32%. And social contribution with near 0% has lowest share in the domestic revenue. More detail on the domestic revenue is shown in table 2 and illustrated on figure 3.

Table 2- resources of domestic revenue and their proportion

Revenue Resources	Revenue	Share of Resources
Tax Revenue	47,748	32%
Customs Duty and taxes imports	23,580	16%
Non Tax Revenue	28,013	19%
Other revenue	34,457	23%
Sale of Government property	13,279	9%
Social Contributions		0%
Total	147,077	100%

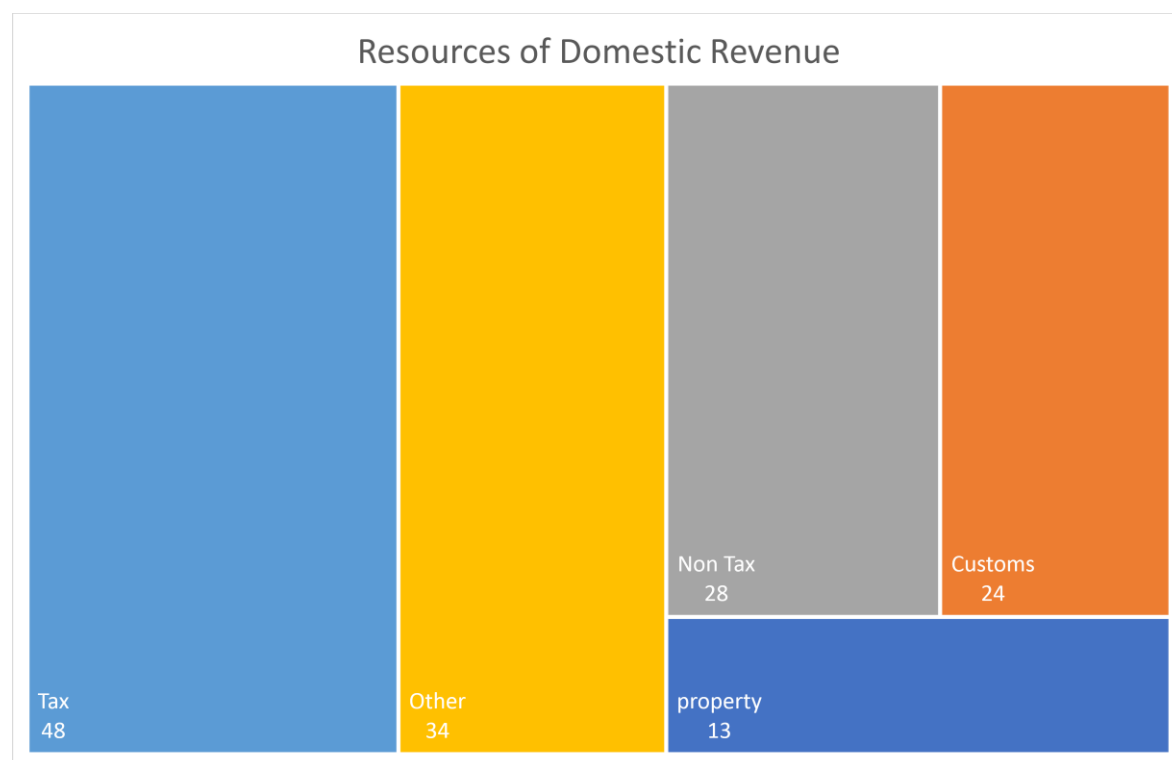


Figure 3- domestic revenue resources in billion AFNs.

B. Grants

Grant has a significant contribution to Afghanistan financial resources. So far, Afghanistan has received 136 billion and 254 million AFNs grant from both sources of foreign governments and international organizations. Foreign governments has the highest contribution with 79% in grants. The sources of grant, their amount and portion of each in received grant is shown in Table 3.

Table 3- Grants Resources in million AFNs

Resource	Aqrab1399/November2020	Share of Resource
Grants Foreign governments	107,329	79%
Grants International Organizations	28,924	21%
Total	136,254	100%

C. Loans

The total loans has been received by the Afghan government is 17 billion and 923 million AFNs by the end of Aqrab/November2020 which is listed in table 4. In the current fiscal year, the most portion of the loans (17 billion AFNs) is the debt from IMF to offset the budget deficit due to COVID-19 pandemic affects.

Table 4- Loans in million AFNs (Jadi 1398- Aqrab1399/January- November2020)

Loans	Utilized Loan
International Organization Loans	17,923

Expenditure by Ministries/Agencies

Afghanistan has 63 ministries/agencies which have their own budget in the national budget 1399/2020 and AFMIS.

Ministries and government agencies along with their 1399/2020 budget, planned budget Aqrab/November, actual expenditure, and expenditure percentages are shown in the table 5.

Table 5- Expenditure by Ministries and Agencies in Million AFNs, Aqrab1399/ November2020

Ministry/Agency	1399/2020 Budget	Aqrab/November Budget	Actual	Percentage
Office of the Chief of staff to the president	1,882	1,858	1,176	62%
Meshrano Jirga	517	517	466	90%
Wolesi Jirga	1,557	1,554	1,417	91%
Administrative Office of the President	11,934	12,000	9,194	77%
Supreme Court	3,999	3,670	3,541	89%
President's Protective Service	2,511	2,362	1,806	72%
General Directorate of Radio and Television of Afghanistan	846	811	539	64%
National Security Council	3,946	3,888	2,727	69%
Ministry of Finance	16,725	16,711	15,464	92%
State Ministry for Parliamentary Affairs	196	196	159	81%
Ministry of Defense	81,516	81,347	56,917	70%
Ministry of Foreign Affairs	7,278	7,219	6,308	87%
Ministry of Haj & Religious Affairs	2,038	1,948	1,352	66%
Ministry of Commerce and Industry	765	743	526	69%
Ministry of Interior	66,377	64,756	45,237	68%
Ministry of Education	37,958	36,628	30,369	80%
Ministry of Higher Education	8,424	8,076	6,277	75%
Ministry of Refugee & Returnees	654	616	482	74%
Afghanistan Central Civil Registration Authority				0%
Ministry of Mines and Petroleum	2,176	2,147	1,606	74%
Ministry of Communication and Information Technology	2,487	2,393	1,194	48%
Ministry of Economy	774	768	482	62%
Ministry of Information and Culture	776	752	673	87%

Ministry/Agency	1399/2020 Budget	Aqrab/November Budget	Actual	Percentage
Ministry of Public Health	31,024	30,795	22,849	74%
Ministry of women affairs	288	272	225	78%
Ministry of Agriculture, Irrigation & Livestock	17,575	15,813	10,751	61%
Technical and Vocational Education Training	2,162	2,021	1,556	72%
Ministry of Energy and Water	11,994	11,745	7,155	60%
Ministry of Public Works	22,360	22,324	14,056	63%
Ministry of Rural Rehabilitation and Development	26,326	26,304	16,396	62%
Civil Aviation Authority	7,569	7,566	6,627	88%
Ministry of Transport	311	291	190	61%
Ministry of Borders and Tribal Affairs	546	524	399	73%
Ministry of Labor and Social Affairs	15,449	16,239	13,930	90%
Ministry of Urban Development and Land	5,264	5,235	3,760	71%
Ministry of Justice	946	887	745	79%
Attorney General Office	3,091	3,051	2,776	90%
Access Commission to Information	54	46	38	70%
State Ministry for Peace	823	768	412	50%
Afghanistan National Standard Authority	141	139	81	57%
Independent Directorate of Local Governance	13,755	13,560	9,463	69%
National Environmental Protection Agency	385	370	285	74%
Afghanistan Academy of Sciences	337	315	248	74%
Independent Administrative Reform and Civil Services Commission	1,623	1,521	1,180	73%
General Directorate of Physical Education and Sports	430	359	257	60%
General Directorate of National Security	19,146	19,111	18,897	99%
Supreme and Audit office	623	526	219	35%
Office of State Minister for Disaster Management	790	781	552	70%
Independent Electoral Complaints Commission	363	363	326	90%
Independent Election Commission	601	601	454	76%
National Statistics and Information Authority	2,703	2,664	1,095	40%
Afghanistan Atomic Energy Commission	104	104	51	49%
General Directorate of Coordination of Kochies Affairs	186	186	130	70%
Kabul Municipality	3,711	3,620	1,125	30%
Micro Finance Investment Support Facility for Afghanistan	431	406	234	54%
Afghanistan Urban Water Supply and Canalization Corporation	700	700	558	80%
Da Afghanistan Brishna Shirkat	17,569	17,563	8,290	47%

Ministry/Agency	1399/2020 Budget	Aqrab/November Budget	Actual	Percentage
Capital Region Development Independent Authority	1,163	1,147	758	65%
Independent Commission for Overseeing the Implementation of Constitution	85	74	59	69%
Afghanistan Independent Human Rights Commission	50	49	31	62%
Afghanistan Independent Land Authority	1,453	1,382	794	55%
Executive Directorate and Secretariat of Ministers Council	383	161	128	34%
Afghanistan Railway Authority	4,475	4,456	2,263	51%
Contingency Fund	7,169			
Total	479,496	464,999	337,252	70%

Expenditure by Economic Major Codes

Expenditure based on the economic category is divided in five major code; code 21, wages and salaries, code 22, use of goods and services, code 23, interest and repayment of loans, code 24, subsidies and social benefits, and code 25, acquisition of assets.

So far, it is spent 337 billion and 252 million AFNs, which 50% on code 21, wages and salaries, 21% on code 22, goods and services, close to 0% on code 23, interest & repayment of loans, 6% on code 24, subsidies and social benefits, and 22% on code 25 of acquisition of assets has been spent.

Expenditure in major economic codes is illustrated in figure 4 and full list of ministries/agencies and their spending according to economic codes are listed in the table 6.

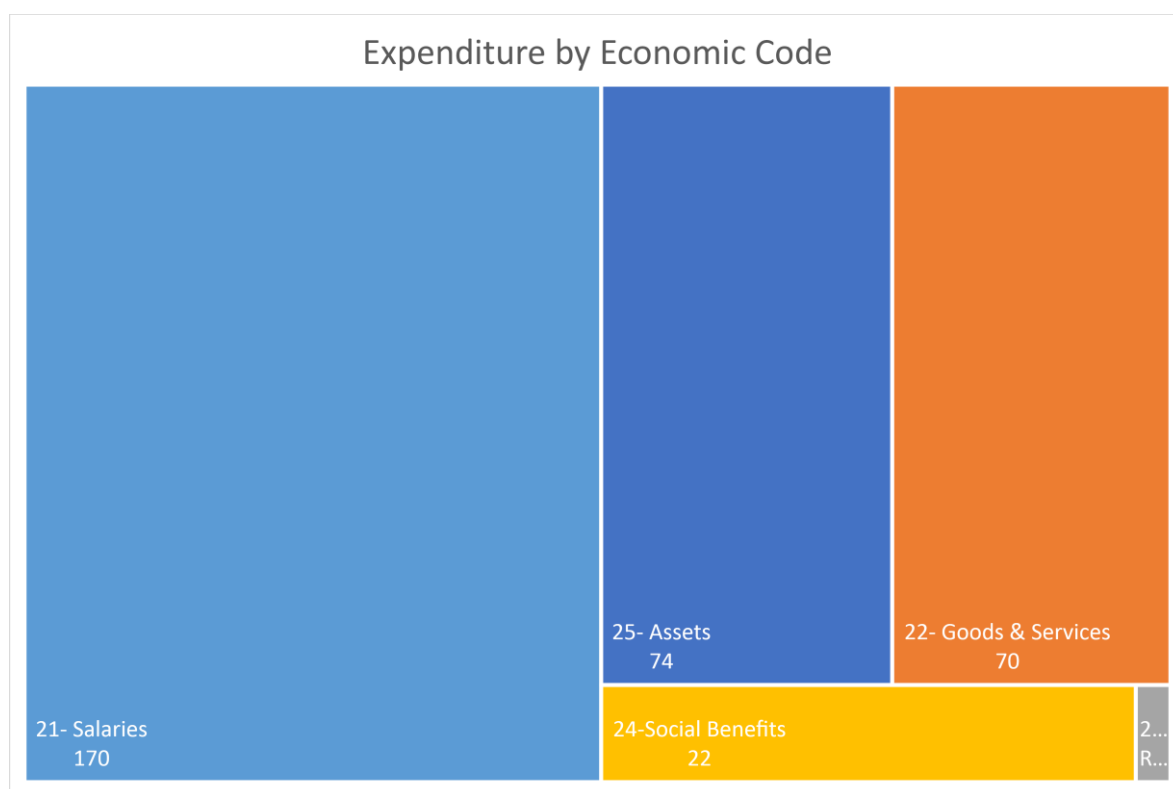


Figure 4- expenditure 1399/2020 by economic major code in billion AFNs

Table 6- Expenditure by Economic Major Codes, Agrab1399/November2020 in Million AFNs

Ministry/Agency	21 Wages and Salaries	22 Goods and Services	23 Repaymen t of Loans	24 Social Benefits	25 Acquisition of Assets	Sum of Expend.
Office of the Chief of staff to the president	918	254			3	1,176
Meshrano Jirga	396	61			8	466
Wolesi Jirga	1,301	116				1,417
Administrative Office of the President	2,591	1,463		62	5,078	9,194
Supreme Court	3,358	173			9	3,541
President's Protective Service	1,596	203			8	1,806
General Directorate of Radio and Television of Afghanistan	322	214			2	539
National Security Council	2,498	199		12	18	2,727
Ministry of Finance	2,273	3,860	1,416	7,087	828	15,464
State Ministry for Parliamentary Affairs	126	32			1	159
Ministry of Defense	49,673	6,159		6	1,078	56,917
Ministry of Foreign Affairs	3,582	2,126			601	6,308
Ministry of Haj & Religious Affairs	1,012	228			112	1,352
Ministry of Commerce and Industry	316	176			35	526
Ministry of Interior	35,896	6,349		1,002	1,989	45,237
Ministry of Education	27,327	2,005			1,038	30,369
Ministry of Higher Education	4,445	1,524			308	6,277
Ministry of Refugee &Returnees	246	113		90	33	482
Afghanistan Central Civil Registration Authority						
Ministry of Mines and Petroleum	346	327			933	1,606
Ministry of Communication and Information Technology	361	251			583	1,194
Ministry of Economy	190	285			8	482
Ministry of Information and Culture	390	210			73	673
Ministry of Public Health	2,685	16,989			3,175	22,849
Ministry of women affairs	147	65			13	225
Ministry of Agriculture, Irrigation & Livestock	994	3,195			6,563	10,751
Technical and Vocational Education Training	1,131	340			85	1,556
Ministry of Energy and Water	491	737			5,927	7,155
Ministry of Public Works	409	2,209			11,438	14,056
Ministry of Rural Rehabilitation and Development	339	3,153		100	12,803	16,396
Civil Aviation Authority	226	5,531			870	6,627
Ministry of Transport	148	42				190

Ministry/Agency	21 Wages and Salaries	22 Goods and Services	23 Repaymen t of Loans	24 Social Benefits	25 Acquisition of Assets	Sum of Expend.
Ministry of Borders and Tribal Affairs	225	151			24	399
Ministry of Labor and Social Affairs	971	472		12,448	40	13,930
Ministry of Urban Development and Land	316	1,156			2,288	3,760
Ministry of Justice	600	125			20	745
Attorney General Office	2,443	331			1	2,776
Access Commission to Information	23	10			5	38
State Ministry for Peace	278	134				412
Afghanistan National Standard Authority	53	28				81
Independent Directorate of Local Governance	1,774	2,198		702	4,788	9,463
National Environmental Protection Agency	167	91			28	285
Afghanistan Academy of Sciences	218	26			5	248
Independent Administrative Reform and Civil Services Commission	362	818				1,180
General Directorate of Physical Education and Sports	70	109			77	257
General Directorate of National Security	14,531	3,940			426	18,897
Supreme and Audit office	124	94			1	219
Office of State Minister for Disaster Management	83	67		401	1	552
Independent Electoral Complaints Commission	274	47			4	326
Independent Election Commission	403	51				454
National Statistics and Information Authority	438	597			60	1,095
Afghanistan Atomic Energy Commission	43	8				51
General Directorate of Coordination of Kochies Affairs	81	49				130
Kabul Municipality		127			997	1,125
Micro Finance Investment Support Facility for Afghanistan		234				234
Afghanistan Urban Water Supply and Canalization Corporation		7			551	558
Da Afghanistan Brishna Shirkat		408			7,882	8,290
Capital Region Development Independent Authority	7	173			577	758

Ministry/Agency	21 Wages and Salaries	22 Goods and Services	23 Repaymen t of Loans	24 Social Benefits	25 Acquisition of Assets	Sum of Expend.
Independent Commission for Overseeing the Implementation of Constitution	48	11				59
Afghanistan Independent Human Rights Commission	9	19			3	31
Afghanistan Independent Land Authority	387	304			104	794
Executive Directorate and Secretariat of Ministers Council	65	64				128
Afghanistan Railway Authority	45	34			2,184	2,263
Total	169,767	70,470	1,416	21,911	73,688	337,252

Expenditure by Provinces

Expenditures of the Afghanistan government based on location is divided into 34 provinces, central government and offshore payment.

49% of expenditures spent by central government and 51% expenditure is in the provinces.

The full list of provinces includes the budget of 1399/2020 and their expenditures till the end of Aqrab1399/November2020 is shown in table 7.

Table 7- Expenditure by Provinces, Aqrab1399/November2020 in Million AFNs

Province	1399/2020 Budget	Actual	Percentage
Kabul	19,586	11,280	58%
Nangarhar	19,479	15,590	80%
Kandahar	17,137	13,148	77%
Balkh	14,590	11,057	76%
Herat	19,021	13,801	73%
Paktya	12,431	9,698	78%
Helmand	11,134	7,841	70%
Badakhshan	6,394	5,437	85%
Kunduz	12,094	8,885	73%
Baghlan	5,542	4,435	80%
Takhar	5,398	4,218	78%
Parwan	9,089	5,841	64%
Jawzjan	8,238	6,524	79%
Bamyan	4,426	3,078	70%
Ghazni	4,333	3,540	82%
Faryab	5,989	4,291	72%
Kunarha	4,870	3,505	72%
Khost	4,494	3,310	74%

Province	1399/2020 Budget	Actual	Percentage
Farah	2,924	2,263	77%
Wardak	3,642	2,975	82%
Kapisa	3,394	2,785	82%
Paktika	2,846	2,208	78%
Nimroz	2,968	2,594	87%
Logar	3,080	2,501	81%
Laghman	3,175	2,683	85%
Sar-E- Pul	2,699	2,266	84%
Ghor	3,387	2,385	70%
Samangan	6,027	2,555	42%
Daykundi	2,966	2,077	70%
Zabul	1,852	1,276	69%
Badghis	5,095	2,909	57%
Urozgan	1,893	1,468	78%
Nooristan	2,148	1,436	67%
Panjsher	2,090	1,534	73%
Central Ministries	236,607	164,881	70%
Offshore Payments	1,285	979	76%
Contingency Fund	7,169		
Total	479,496	337,252	70%

Expenditure by Programs

The Afghanistan government has 134 programs under 63 budgetary Organizations (ministries/Agencies) for the fiscal year 1399/2020.

The full list of government programs along with their expenditures until the end of Aqrab1399/November2020 are listed in Table 8.

Table 8- Expenditure by programs, Aqrab1399/ November2020 in Million AFNs

Ministries/Agencies	Programs	Expenditure
Office of the Chief of staff to the president		-
	Service Delivery to the president	1,176
Meshrano Jirga		-
	Parliamentary Affairs	466
Wolesi Jirga		-
	Legislative and Policy Affairs	1,417
Administrative Office of the President		-
	Coordinating and analyzing of Government's Activity	8,651
	Effective use of Financial Resources on Procurement of items	543
	Peace Affairs	-
Supreme Court		-
	The National Judiciary Affairs	3,541

Ministries/Agencies	Programs	Expenditure
President's Protective Service		-
	Presidential Protective Service	1,806
General Directorate of Radio and Television of Afghanistan		-
	Radio and television of Afghanistan broadcasting	539
National Security Council		-
	National Security Council	2,728
Ministry of Finance		-
	Public Finance Management	11,453
	Revenue Management	1,089
	Administrations and Operations	2,808
	Policy Management	114
State Ministry for Parliamentary Affairs		-
	Maintaining and Improving of Parliamentary relations	159
Ministry of Defense		-
	Combat forces	56,916
	Supportive forces	-
Ministry of Foreign Affairs		-
	Political and Economic Affairs	178
	consulate and cultural Affairs	67
	Administrative & Financial Affairs	6,064
Ministry of Haj & Religious Affairs		-
	Islamic Guidance Services.	1,035
	Hajj and Pilgrimage Services	30
	Awqaf Services	24
	Admin and Finance	263
Ministry of Commerce and Industry		-
	Private sector and industry development	80
	Trade Policy and Transit	193
	Admin and regulatory	252
Ministry of Interior		-
	Internal Security	25,081
	Detection & Anti-Crime	1,933
	Passport & Traffics Services	168
	Supportive Affairs	18,055
Ministry of Education		-
	General Education	25,792
	Islamic Education	1,593
	Literacy	575
	Education Management	2,410
	Technical & Vocational Education and Training	-
Ministry of Higher Education		-
	Academic Programs C104	1,868
	Accessibility to higher education and student support program	2,939
	Good Governance Program	909
	Academic Infrastructures & Facilities Program	562
Ministry of Refugee & Returnees		-
	Refugees and asylums	12
	Returnees & Displaced persons	188
	Administration and Management	282
Afghanistan Central Civil Registration Authority		-
	Citizens Identity Confirmation	-
Ministry of Mines and Petroleum		-
	Mines Geological Survey	1,083
	Mines Regulation & Enforcement	66
	General Administration	323

Ministries/Agencies	Programs	Expenditure
	Policy & Promotion	133
Ministry of Communication and Information Technology		-
	Electronic Afghanistan (E- Afghanistan)	866
	ICT literacy	21
	General Administration & Management	307
Ministry of Economy		-
	Economic Policy and Strategy and Monitoring and Evaluation	401
	Administration and Management Services	81
Ministry of Information and Culture		-
	Culture and Tourism	214
	Broadcasting and Youth	144
	Finance and management	315
Ministry of Public Health		-
	Institutional Development	2,359
	Health Services Provision	18,085
	Administrative Support	2,405
Ministry of women affairs		-
	Women Support and Strengthening	16
	Gender Development & monitoring of Policy	37
	Administration and Finance	172
Ministry of Agriculture, Irrigation & Livestock		-
	Natural Resource Management	1,428
	Agriculture production and productivity	2,587
	Economic Regeneration	6,164
	Change Management	572
Technical and Vocational Education Training		-
	TVET Academic Affairs(Access, Quality and Lifelong learning)	1,356
	Strategic Management and Supportive Services	200
Ministry of Energy and Water		-
	Availability of competitively priced electricity for community livelihood and industry development	177
	Availability of and accessibility to water for community livelihood and industrial development.	6,738
	General Administration	240
Ministry of Public Works		-
	Infrastructure	11,696
	Road Maintenance	2,224
	Administration and Finance	136
Ministry of Rural Rehabilitation and Development		-
	Rural Infrastructure	6,490
	Economic Development	680
	Local Governance	8,794
	Institutional Support Program	432
Civil Aviation Authority		-
	Civil Aviation Transport Ser.	6,627
Ministry of Transport		-
	Transportation	190
Ministry of Borders and Tribal Affairs		-
	Social Immunity of Tribes and border affairs alignment	399
Ministry of Labor and Social Affairs		-
	Labor Support Program	252
	Social affairs program	346
	Martyrs and Disabled Affairs Program	12,633
	Management and Operations Program	699
Ministry of Urban Development and Land		-
	Planning and Urban Development	549

Ministries/Agencies	Programs	Expenditure
	Housing	233
	Urban Infrastructure	378
	Operation and Management	2,601
Ministry of Justice		-
	Juveniles Affairs	20
	Legal services	69
	Legislative Affairs	60
	Administration and Management	597
Attorney General Office		-
	Military Prosecution Office	305
	Prosecution Office of Crimes against Internal and External Security	244
	Civil and Administrative Prosecution	2,226
Access Commission to Information		-
	strengthening access to information	38
State Ministry for Peace		-
	Reaching to a Dignified and Sustainable Peace	412
Afghanistan National Standard Authority		-
	Quality Infrastructure	15
	Supplement of Standard Services	17
	Administrative	49
Independent Directorate of Local Governance		-
	National Principals for Governance	108
	local governance administration	9,140
	General Support Services	215
National Environmental Protection Agency		-
	Supervision and improvement of environment condition	202
	Formulation and Development of Environmental Laws and Policies	25
	Admin and Finance	58
Afghanistan Academy of Sciences		-
	Academic Researches and establishment of Scientific Infrastructure	248
Independent Administrative Reform and Civil Services Commission		-
	Appointments and Appeals	81
	Public Administration Reform	83
	Capacity Building	50
	Administration & operations	966
General Directorate of Physical Education and Sports		-
	Sports for all	0
	Participate national competition	3
	Financial and Administrative	252
	Football Federation	2
General Directorate of National Security		-
	Security	18,897
Supreme and Audit office		-
	auditing and reporting	219
Office of State Minister for Disaster Management		-
	Disaster Preparedness	552
Independent Electoral Complaints Commission		-
	Complaints and objections adjudication	326
Independent Election Commission		-
	Election Process	454
National Statistics and Information Authority		-
	Collect, Analyses and publish of Data	1,095

Ministries/Agencies	Programs	Expenditure
Afghanistan Atomic Energy Commission		-
	Development & Application of Nuclear Energy	51
General Directorate of Coordination of Kochies Affairs		-
	Kochi Social Services	130
Kabul Municipality		-
	Urban Infrastructure	1,125
Micro Finance Investment Support Facility for Afghanistan		-
	Micro Finance Investment Support Facility for Afghanistan	234
Afghanistan Urban Water Supply and Canalization Corporation		-
	Water supply and Sewerage	558
Da Afghanistan Brishna Shirkat		-
	Power Supply for all Afghanistan	8,290
Capital Region Development Independent Authority		-
	Development capital zone	758
Independent Commission for Overseeing the Implementation of Constitution		-
	Overseeing the Implementation of Constitution	59
Afghanistan Independent Human Rights Commission		-
	Human Rights Support	31
Afghanistan Independent Land Authority		-
	Afghanistan Land Alignment Program	794
Executive Directorate and Secretariat of Ministers Council		-
	Supervision and Management of the Council of Ministers	128
Afghanistan Railway Authority		-
	Infrastructure	2,263
Total		337,252

Expenditure by COFOG

Government functions under the international standard for the Classification of Functions of Government (COFOG), are divided into ten main divisions; 1) General Public Services, 2) Defense, 3) Public Order and Safety, 4) Economic Affairs, 5) Environmental Protection, 6) Housing and Community Amenities, 7) Health, 8) Recreation, Culture, and religion, 9) Education, and 10) Social Protection.

So far, defense with 22%, general public services with 15%, and economic affairs with 20% have high portion in consolidated expenditure. And environmental protection with nearly 0%, and recreation, culture, and religion with 1%, and housing and community amenities with 2% have the lowest portion in the government expenditure.

The full list of government functions with expenditure and percentages is given in table 9, it also includes government functions to the group level.

Table 9- Expenditure by COFOG, Aqrab 1399/ November 2020 in Million AFNs

Functions Of Government	Expenditure	Percentage
Total outlays	337,252	100%
General public services	52,235	15%
Executive and legislative organs, financial and fiscal affair	47,449	14%
Foreign economic aid		0%
General services	3,301	1%

Functions Of Government	Expenditure	Percentage
Basic research	240	0%
General public services n.e.c	1,244	0%
Defense	75,847	22%
Military defense	52,416	16%
Defense n.e.c.	23,431	7%
Public order and safety	51,615	15%
Police services	27,823	8%
Fire-protection services	932	0%
Law courts	7,164	2%
Prisons	2,843	1%
Public order and safety n.e.c.	12,853	4%
Economic affairs	66,596	20%
General economic, commercial and labor affairs	3,617	1%
Agriculture, forestry, fishing and hunting	15,364	5%
Fuel and energy	8,651	3%
Mining, manufacturing and construction	414	0%
Transport	24,500	7%
Communication	1,194	0%
Other industries	11,784	3%
R&D Economic affairs	1,072	0%
Environmental protection	1,242	0%
Waste management		0%
Pollution abatement	27	0%
Protection of biodiversity and landscape	1,109	0%
Environmental protection n.e.c.	105	0%
Housing and community amenities	5,448	2%
Housing development	233	0%
Community development	2,057	1%
Water supply	558	0%
Housing and community amenities n.e.c.	2,601	1%
Health	23,253	7%
Outpatient services	17,254	5%
Hospital services	1,235	0%
Public health services		0%
Health n.e.c.	4,764	1%
Recreation, culture, and religion	2,838	1%
Recreational and sporting services	257	0%
Cultural services	529	0%
Broadcasting and publishing services	693	0%
Religious and other community services	1,352	0%
R&D Recreation, culture and religion	8	0%
Education	38,644	11%
Pre-primary and primary education	16,891	5%

Functions Of Government	Expenditure	Percentage
Secondary education	1	0%
Post-secondary non-tertiary education	1,957	1%
Tertiary education		0%
Education not definable by level	3,365	1%
Subsidiary services to education	177	0%
R&D Education	1,200	0%
Education n.e.c.	15,054	4%
Social protection	19,535	6%
Sickness and disability	1,518	0%
Old age	3,473	1%
Survivors	1,200	0%
Family and children	330	0%
Unemployment		0%
Social exclusion n.e.c.	200	0%
R&D Social protection		0%
Social protection n.e.c.	12,814	4%
Not Elsewhere Classified		0%
Not Elsewhere Classified		0%

Note: Percentage of each function expenditure calculated against all expenditure of government

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