



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



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# MONTHLY FINANCIAL REPORT

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**NATIONAL BUDGET 1399/2020**

(Asad 1399/August 2020)



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## Introduction

Monthly financial report provides the latest information on the financial resources and expenditure of the Afghanistan government for 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](http://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 resources: Domestic Revenue, Grants, and Debt. The share of domestic revenue is 46% and share of grant and debt are 54% 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 72% and development expenditure is 28%.

**59% of total estimated domestic revenue has been collected.** In budget amendment 1399/2020, total domestic resources projection is 175 billion and 800 million AFNs and so far, 103 billion and 118 million AFNs domestic revenue has been collected. (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 outbreak.)

**Domestic revenue decreased 15% in comparison of same time in the last year.** Domestic revenues from the start of the fiscal year till now is 103 billion and 118 million AFNs, however Domestic revenues were 121 billion and 260 million in the same time in the last year. This shows more than 18 billion and 142 million AFNs decrease.

**Domestic revenue has decreased 22% in comparison of the last month.** Revenue collection has been 11 billion and 41 million AFNs in Asad/August, and the revenue collection in Saratan/July was 14 billion and 233 million AFNs which shows more than 3 billion and 192 million AFNs decrease.

**Domestic revenue is 20% low in comparison of monthly plan.** Based on the revenue monthly plan, 128 billion and 822 million AFNs should be collected so far, but 103 billion and 118 million AFNs has been collected. It shows 25 billion and 704 million AFNs decrease<sup>1</sup>.

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, Asad1399 /August 2020 in million AFNs*

	Estimated 1399/ 2020	Actual	Percentage
<b>Total Resources</b>	<b>427,976</b>	<b>222,222</b>	<b>52%</b>
Domestic Resources	175,800	103,118	59%
Grants (included Debt)	252,176	119,103	47%
<b>Total Expenditure</b>	<b>471,041</b>	<b>225,882</b>	<b>48%</b>
<b>Operation Budget</b>	<b>305,515</b>	<b>162,904</b>	<b>53%</b>
<b>Development Budget</b>	<b>165,527</b>	<b>62,978</b>	<b>38%</b>
Discretionary Budget	75,787	34,545	46%
Non-Discretionary Budget	89,740	28,433	32%
<b>Balance</b>	<b>-43,065</b>	<b>-3,660</b>	

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

**47% projected grants has been received<sup>2</sup>.** In the national budget 1399/2020, grants has been projected 225 billion and 484 million AFNs and 26 billion and 693 million is added by new commitments of donors in budget supplementary 1-8, so, the total projected grants are 252 billion and 176 million. So far, 119 billion and 103 million AFNs has been received. (Loans Included)

**52% of the total projected financial resources have been met.** The total resources of fiscal year 1399/ 2020 is projected 427 billion and 976 million AFNs (Domestic Resources, Grants, and debt Included), and so far, 222 billion and 222 million AFNs has been received.

**38% of development budget has been spent.** The total development budget is 165 billion and 527 million AFNs in the fiscal year 1399/2020 (151 billion and 44 million in the budget amendment and 14 billion and 483 million AFNs new commitments of donors). 62 billion and 978 million AFNs has been spent. It includes 34 billion and 545 million from discretionary and 28 billion and 433 million from non-discretionary fund.

<sup>1</sup> Revenue monthly plan is based on the revenue report of revenue department for 21 June 2020.

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

**Development expenditure declined 9% in comparison to the same period in the last year.** It has been spent 62 billion and 978 million AFNs until the end of Asad 1399/ August 2020 form development budget, while it had been spent more than 69 billion and 234 million AFNs in the same period in the last fiscal year. It indicates 6 billion and 256 million AFNs decrease.

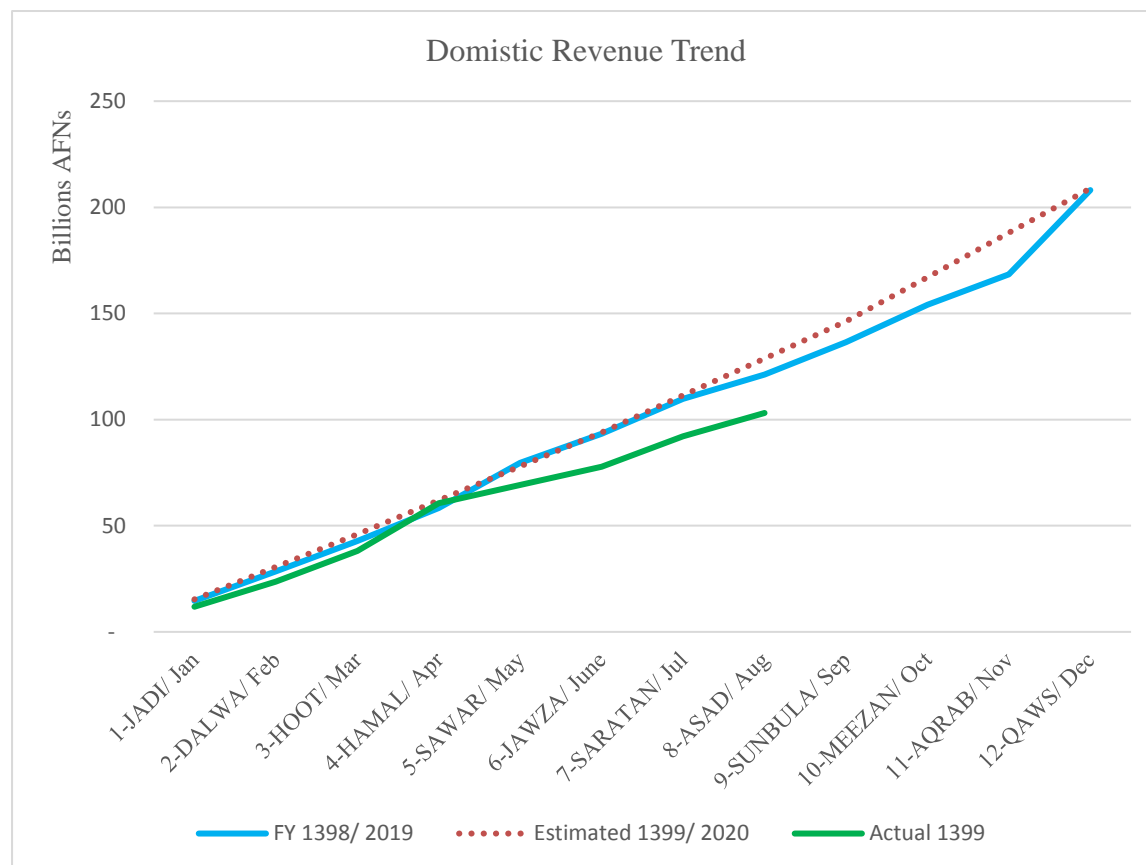


Figure 1- Trends of Domestic Revenue FY 1399/2020

**Development expenditure has 21% decrease in comparison to the last month.** The total expenditure for development budget in Asad/August is 8 billion and 567 million AFS, while the expenditure was 10 billion and 869 million AFNs in Saratan/July which shows 2 billion and 302 million AFNs decrease.

**Development expenditure is 58% low in comparison to the financial plan.** The total projection for development expenditure till end of Asad 1399/August 2020 is 151 billion and 508 million AFNs, while the expenditure is 62 billion and 978 million AFNs, which is 88 billion and 531 million AFNs less than the estimated budget for this period.

**53% of operation budget has been spent.** The total operation budget in the fiscal year 1399/2020 is 305 billion and 515 million AFNs(293 billion and 305 million AFNs in the budget amendment and 12 billion and 210 million AFNs new donor commitment), and so far, 162 billion and 904 million AFNs has been spent.

**Operation expenditure has been increased 1% in comparison to the same period of last year.** In the last fiscal year in the same time, 161 billion and 260 million AFNs had been spent.

While so far in the current fiscal year, 162 billion and 904 million AFNs has been spent. This shows 1 billion and 644 million AFNs increase in comparison to same period of the last year.

**Operation expenditure is 34% low in comparison to the financial plan.** 247 billion and 990 million AFNs of operation budget has been planned to spend till end of Asad/August. While 162 billion and 904 million AFNs has been spent in this period. This shows 85 billion and 86 million AFNs decline in comparison to the planned budget.

**Operation expenditure has been decreased 25% in comparison to the previous month.** The total operation expenditure in Asad 1399/August 2020 was 19 billion and 160 million AFNs, while the expenditure in Saratan/July had been 25 billion and 404 million AFNs, which shows 6 billion and 244 million AFNs growth in the expenditure compared to the last month.

**48% of consolidated budget has been spent.** The total consolidated budget (Operation+ Development) in the fiscal year 1399/2020 is 471 billion and 41 million AFNs. And so far, 225 billion and 882 million AFNs has been spent.

**Consolidated expenditure is 2% decreased in comparison to the same period of the last year.** In the last year, in the same period, 230 billion and 493 million AFNs had been spent. While, so far, in the current fiscal year, 225 billion and 882 million AFNs has been spent. Which shows 4 billion and 611 million AFNs decrease in comparison to the same period of the last fiscal year

**Consolidated expenditure is 43% low in comparison to the financial plan.** 399 billion and 498 million AFNs consolidated budget had been planned to spend till end of Asad/August, but it has been spent 225 billion and 882 million AFNs. It indicates 173 billion and 616 million decrease in comparison to the financial plan.

**Consolidated expenditure has been decreased 24% in comparison of last month.** Consolidated expenditure is 27 billion and 727 million AFNs in Asad/August and it was 36 billion and 274 million AFNs in Saratan/July. This shows more than 8 billion and 546 million decrease in consolidated expenditure.

More details are shown in the table1 and expenditure trend is illustrated in figure 2.

**The government's resources and expenditure balance shows a 2% temporary budget deficit.** Comparison of government resources and expenditures in the fiscal year 1399/ 2020 till end of Asad/August shows 3 billion and 660 million AFNs temporary budget deficit. The total resources that collected in this period is 222 billion and 222 million AFNs (total domestic revenue and grants), and total government expenditure is 225 billion and 882 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 427 billion and 976 million AFNs, and total expenditure has been projected 471 billion and 41 million AFNs.

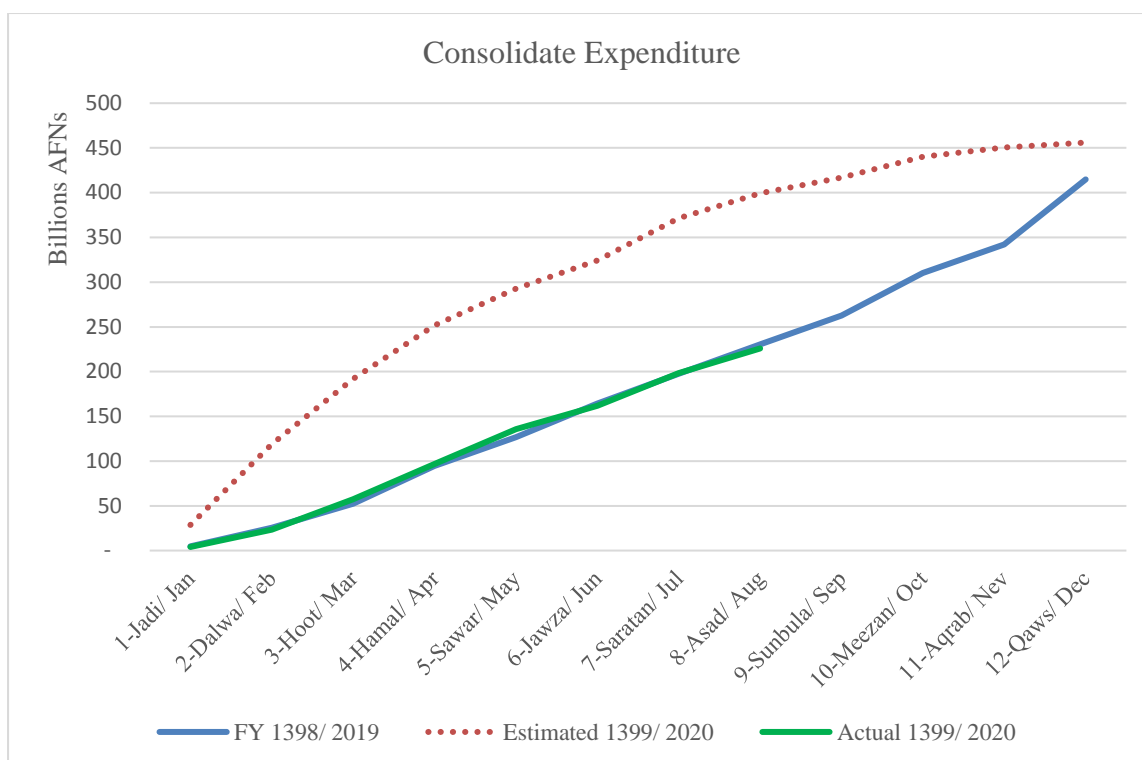


Figure 2- National Budget Expenditure Trends in FY 1399/2020

## 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 Asad/August tax revenue has high portion in domestic revenue with 31%. And social contribution with 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	32,202	31%
Customs Duty and taxes imports	11,324	11%
Non Tax Revenue	16,839	16%
Other revenue	29,499	29%
Sale of Government property	13,254	13%
Social Contributions		0%
<b>Total</b>	<b>103,118</b>	<b>100%</b>

<sup>1</sup> In the expenditure trend chart, in the estimated 1399/2020, the contingency fund and the budget which ministries/Agencies doesn't have plan to spend are not included.

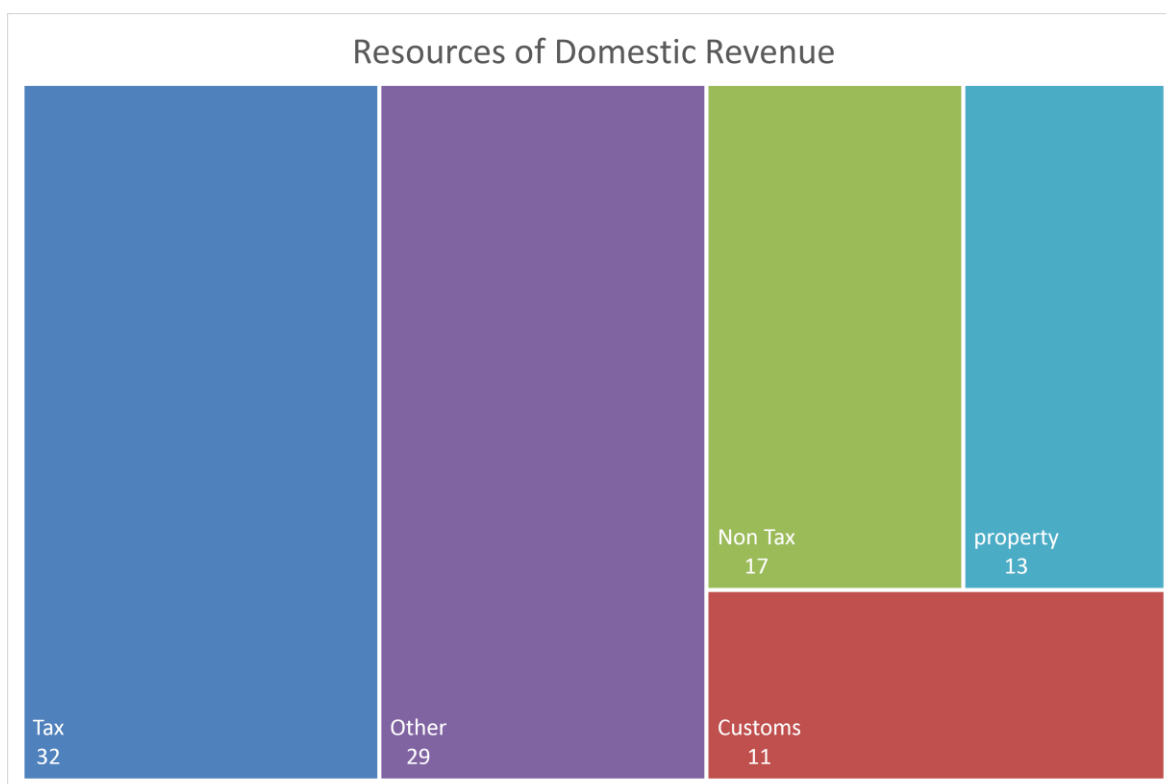


Figure 3- domestic revenue resources in billion AFNs.

## B. Grants

Grant has a significant contribution to Afghanistan financial resources. So far, Afghanistan has received 101 billion and 429 million AFNs grant from both sources of foreign governments and international organizations. Foreign governments has the highest contribution with 86% 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	Asad 1399/ August 2020	Share of Resource
Grants Foreign governments	86,778	86%
Grants International Organizations	14,651	14%
<b>Total</b>	<b>101,429</b>	<b>100%</b>

## C. Loans

The total loans has been received by the Afghan government is 17 billion and 676 million AFNs by the end of Asad 1399/August 2020 which is listed in table 4.

Table 4- Loans in million AFNs (Jadi 1398- Asad 1399/January- August 2020)

Loans	Utilized Loan
International Organization Loans	17,676

## 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 Asad/ August, actual expenditure, and expenditure percentages are shown in the table 5.

*Table 5- Expenditure by Ministries and Agencies in Million AFNs, Asad 1399/ August 2020*

<b>Ministry/Agency</b>	<b>1399/ 2020 Budget</b>	<b>Asad/August Budget</b>	<b>Actual</b>	<b>Percentage</b>
Office of the Chief of staff to the president	1,946	1,622	898	46%
Meshrano Jirga	557	353	316	57%
Wolesi Jirga	1,624	1,149	1,050	65%
Administrative Office of the President	10,610	10,305	7,674	72%
Supreme Court	3,958	2,665	2,517	64%
President's Protective Service	2,687	1,868	1,245	46%
General Directorate of Radio and Television of Afghanistan	839	654	377	45%
National Security Council	3,915	3,547	1,802	46%
Ministry of Finance	15,649	14,852	12,946	83%
State Ministry for Parliamentary Affairs	190	149	108	57%
Ministry of Defense	81,516	73,996	38,416	47%
Ministry of Foreign Affairs	7,167	5,756	4,703	66%
Ministry of Haj & Religious Affairs	1,920	1,361	827	43%
Ministry of Commerce and Industry	811	625	362	45%
Ministry of Interior	65,754	53,135	30,842	47%
Ministry of Education	37,999	27,867	21,814	57%
Ministry of Higher Education	8,455	6,421	4,248	50%
Ministry of Refugee & Returnees	661	511	346	52%
Afghanistan Central Civil Registration Authority				0%
Ministry of Mines and Petroleum	2,180	1,894	663	30%
Ministry of Communication and Information Technology	2,608	2,270	440	17%
Ministry of Economy	752	638	330	44%
Ministry of Information and Culture	820	625	468	57%
Ministry of Public Health	29,901	25,115	13,752	46%
Ministry of women affairs	286	197	149	52%

<b>Ministry/Agency</b>	<b>1399/ 2020 Budget</b>	<b>Asad/August Budget</b>	<b>Actual</b>	<b>Percentage</b>
Ministry of Agriculture, Irrigation & Livestock	16,896	16,019	3,460	20%
Technical and Vocational Education Training	2,070	1,642	1,013	49%
Ministry of Energy and Water	11,310	9,605	4,529	40%
Ministry of Public Works	20,429	20,091	9,013	44%
Ministry of Rural Rehabilitation and Development	26,267	26,140	10,371	39%
Civil Aviation Authority	7,575	7,469	4,472	59%
Ministry of Transport	337	219	126	38%
Ministry of Borders and Tribal Affairs	575	367	235	41%
Ministry of Labor and Social Affairs	15,479	14,938	8,907	58%
Ministry of Urban Development and Land	5,801	5,194	2,005	35%
Ministry of Justice	1,030	683	519	50%
Attorney General Office	3,133	2,292	1,928	62%
Access Commission to Information	54	37	25	46%
State Ministry for Peace	850	640	233	27%
Afghanistan National Standard Authority	140	127	52	37%
Independent Directorate of Local Governance	13,635	11,539	7,641	56%
National Environmental Protection Agency	392	296	168	43%
Afghanistan Academy of Sciences	354	243	170	48%
Independent Administrative Reform and Civil Services Commission	1,627	1,157	818	50%
General Directorate of Physical Education and Sports	423	304	142	34%
General Directorate of National Security	19,046	14,198	14,168	74%
Supreme and Audit office	625	527	155	25%
Office of State Minister for Disaster Management	490	423	186	38%
Independent Electoral Complaints Commission	394	349	247	63%
Independent Election Commission	654	558	323	49%
National Statistics and Information Authority	2,117	2,119	606	29%
Afghanistan Atomic Energy Commission	117	72	35	30%
General Directorate of Coordination of Kochies Affairs	200	156	89	44%
Kabul Municipality	3,811	2,692	701	18%
Micro Finance Investment Support Facility for Afghanistan	431	260	110	26%

<b>Ministry/Agency</b>	<b>1399/ 2020 Budget</b>	<b>Asad/August Budget</b>	<b>Actual</b>	<b>Percentage</b>
Afghanistan Urban Water Supply and Canalization Corporation	700	700	471	67%
Da Afghanistan Brishna Shirkat	14,335	14,120	4,461	31%
Capital Region Development Independent Authority	1,658	1,175	384	23%
Independent Commission for Overseeing the Implementation of Constitution	85	59	40	46%
Afghanistan Independent Human Rights Commission	64	43	11	18%
Afghanistan Independent Land Authority	1,348	960	538	40%
Executive Directorate and Secretariat of Ministers Council	632	423	128	20%
Afghanistan Railway Authority	4,576	4,086	1,105	24%
Contingency Fund	8,574			
<b>Total</b>	<b>471,041</b>	<b>399,498</b>	<b>225,882</b>	<b>48%</b>

## 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 more than 225 billion and 882 million AFNs, which 53% on code 21, wages and salaries, 20% on code 22, goods and services, less than 1% on code 23, interest & repayment of loans, 7% on code 24, subsidies and social benefits, and 19% 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.

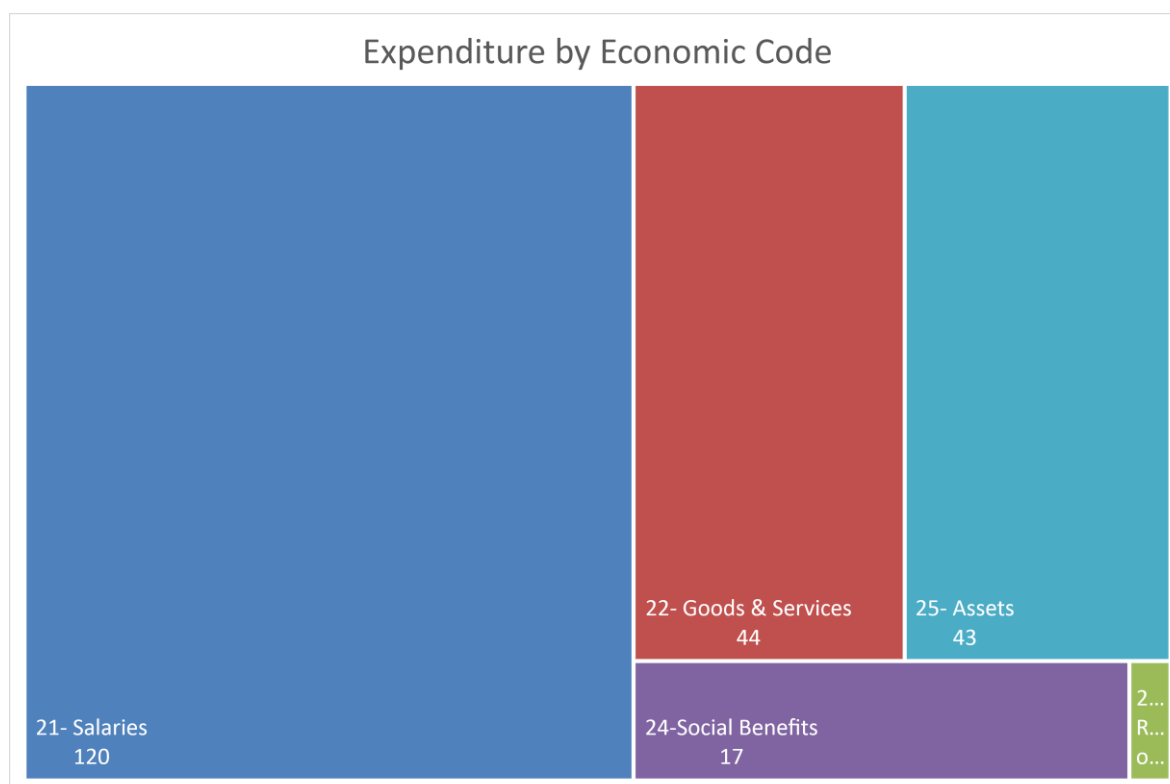


Figure 4- expenditure 1399/2020 by economic major code in billion AFNs

Table 6- Expenditure Economic Major Codes, Asad1399/August 2020 in Million AFNs

Ministry/Agency	21 Wages and Salaries	22 Goods and Services	23 Repayment of Loans	24 Social Benefits	25 Acquisition of Assets	Sum of Expend.
Office of the Chief of staff to the president	772	122			3	898
Meshrano Jirga	285	30			1	316
Wolesi Jirga	988	62				1,050
Administrative Office of the President	2,012	681		12	4,968	7,674
Supreme Court	2,407	108			2	2,517
President's Protective Service	1,147	97			1	1,245
General Directorate of Radio and Television of Afghanistan	227	148			2	377
National Security Council	1,665	124		12	2	1,802
Ministry of Finance	1,658	2,021	1,383	7,083	801	12,946
State Ministry for Parliamentary Affairs	92	16				108
Ministry of Defense	34,206	3,886			324	38,416
Ministry of Foreign Affairs	2,614	1,581			508	4,703
Ministry of Haj & Religious Affairs	695	89			43	827

<b>Ministry/Agency</b>	<b>21 Wages and Salaries</b>	<b>22 Goods and Services</b>	<b>23 Repayment of Loans</b>	<b>24 Social Benefits</b>	<b>25 Acquisition of Assets</b>	<b>Sum of Expend.</b>
Ministry of Commerce and Industry	225	103			34	362
Ministry of Interior	24,498	4,611		802	931	30,842
Ministry of Education	19,966	1,186			662	21,814
Ministry of Higher Education	3,179	899			170	4,248
Ministry of Refugee & Returnees	184	69		90	2	346
Afghanistan Central Civil Registration Authority						
Ministry of Mines and Petroleum	237	228			198	663
Ministry of Communication and Information Technology	262	161			17	440
Ministry of Economy	140	191				330
Ministry of Information and Culture	278	140			51	468
Ministry of Public Health	1,884	9,691			2,177	13,752
Ministry of women affairs	105	44				149
Ministry of Agriculture, Irrigation & Livestock	709	2,067			685	3,460
Technical and Vocational Education Training	796	161			56	1,013
Ministry of Energy and Water	365	404			3,760	4,529
Ministry of Public Works	297	1,504			7,211	9,013
Ministry of Rural Rehabilitation and Development	242	2,212		83	7,833	10,371
Civil Aviation Authority	128	3,720			625	4,472
Ministry of Transport	103	23				126
Ministry of Borders and Tribal Affairs	162	73				235
Ministry of Labor and Social Affairs	699	227		7,962	20	8,907
Ministry of Urban Development and Land	234	743			1,028	2,005
Ministry of Justice	439	73			8	519
Attorney General Office	1,734	193			1	1,928
Access Commission to Information	16	4			5	25
State Ministry for Peace	172	61				233
Afghanistan National Standard Authority	34	18				52
Independent Directorate of Local Governance	1,251	1,502		606	4,282	7,641

<b>Ministry/Agency</b>	<b>21 Wages and Salaries</b>	<b>22 Goods and Services</b>	<b>23 Repayment of Loans</b>	<b>24 Social Benefits</b>	<b>25 Acquisition of Assets</b>	<b>Sum of Expend.</b>
National Environmental Protection Agency	117	49			3	168
Afghanistan Academy of Sciences	155	15				170
Independent Administrative Reform and Civil Services Commission	262	556				818
General Directorate of Physical Education and Sports	51	70			20	142
General Directorate of National Security	10,912	2,958			298	14,168
Supreme and Audit office	97	58				155
Office of State Minister for Disaster Management	55	33		99		186
Independent Electoral Complaints Commission	211	32			4	247
Independent Election Commission	292	32				323
National Statistics and Information Authority	269	337			1	606
Afghanistan Atomic Energy Commission	31	4				35
General Directorate of Coordination of Kochies Affairs	58	30				89
Kabul Municipality		85			616	701
Micro Finance Investment Support Facility for Afghanistan		110				110
Afghanistan Urban Water Supply and Canalization Corporation		5			465	471
Da Afghanistan Brishna Shirkat		263			4,198	4,461
Capital Region Development Independent Authority	5	118			260	384
Independent Commission for Overseeing the Implementation of Constitution	33	6				40
Afghanistan Independent Human Rights Commission		11				11
Afghanistan Independent Land Authority	275	190			72	538
Executive Directorate and Secretariat of Ministers Council	65	64				128
Afghanistan Railway Authority	30	31			1,044	1,105
<b>Total</b>	<b>120,028</b>	<b>44,329</b>	<b>1,383</b>	<b>16,749</b>	<b>43,394</b>	<b>225,882</b>

## 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 Asad 1399/August 2020 is shown in table 7.

*Table 7- Expenditure by Provinces, Asad 1399/August 2020 in Million AFNs*

<b>Province</b>	<b>1399/ 2020 Budget</b>	<b>Actual</b>	<b>Percentage</b>
Kabul	18,878	7,593	40%
Nangarhar	18,777	10,814	58%
Kandahar	16,188	8,828	55%
Balkh	14,101	7,232	51%
Herat	18,031	8,725	48%
Paktya	11,989	6,703	56%
Helmand	11,199	5,453	49%
Badakhshan	7,761	3,515	45%
Kunduz	11,645	6,074	52%
Baghlan	5,473	3,202	59%
Takhar	5,214	2,999	58%
Parwan	7,603	3,543	47%
Jawzjan	7,773	3,669	47%
Bamyan	4,301	1,673	39%
Ghazni	4,578	2,472	54%
Faryab	5,971	2,627	44%
Kunarha	4,806	2,707	56%
Khost	4,226	2,272	54%
Farah	3,093	1,465	47%
Wardak	3,550	2,123	60%
Kapisa	3,200	1,755	55%
Paktika	2,997	1,523	51%
Nimroz	2,994	2,193	73%
Logar	2,941	1,523	52%
Laghman	3,221	1,774	55%
Sar-E- Pul	2,866	1,413	49%
Ghor	3,314	1,508	45%
Samangan	4,195	1,640	39%
Daykundi	2,840	1,339	47%
Zabul	1,907	860	45%
Badghis	4,041	1,890	47%

Province	1399/ 2020 Budget	Actual	Percentage
Urozgan	1,954	934	48%
Nooristan	1,993	996	50%
Panjsher	2,158	1,025	48%
Central Ministries	235,381	111,000	47%
Offshore Payments	1,309	823	63%
Contingency Fund	8,574		
<b>Total</b>	<b>471,041</b>	<b>225,882</b>	<b>48%</b>

## 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 Asad1399/ August 2020 are listed in Table 8.

*Table 8- Expenditure by programs, Asad 1399/ August 2020 in Million AFNs*

Ministries/Agencies	Program	Expenditure
<b>Office of the Chief of staff to the president</b>		-
	Service Delivery to the president	898
<b>Meshrano Jirga</b>		-
	Parliamentary Affairs	316
<b>Wolesi Jirga</b>		-
	Legislative and Policy Affairs	1,050
<b>Administrative Office of the President</b>		-
	Coordinating and analyzing of Government's Activity	7,252
	Effective use of Financial Resources on Procurement of items	422
	Peace Affairs	-
<b>Supreme Court</b>		-
	The National Judiciary Affairs	2,517
<b>President's Protective Service</b>		-
	Presidential Protective Service	1,245
<b>General Directorate of Radio and Television of Afghanistan</b>		-
	Radio and television of Afghanistan broadcasting	377
<b>National Security Council</b>		-
	National Security Council	1,802
<b>Ministry of Finance</b>		-
	Public Finance Management	10,243
	Revenue Management	831
	Administrations and Operations	1,803
	Policy Management	69
<b>State Ministry for Parliamentary Affairs</b>		-
	Maintaining and Improving of Parliamentary relations	108
<b>Ministry of Defense</b>		-

<b>Ministries/Agencies</b>	<b>Program</b>	<b>Expenditure</b>
	Combat forces	38,416
	Supportive forces	-
<b>Ministry of Foreign Affairs</b>		-
	Political and Economic Affairs	103
	consulate and cultural Affairs	46
	Administrative & Financial Affairs	4,554
<b>Ministry of Haj &amp; Religious Affairs</b>		-
	Islamic Guidance Services.	616
	Hajj and Pilgrimage Services	21
	Awqaf Services	16
	Admin and Finance	173
<b>Ministry of Commerce and Industry</b>		-
	Private sector and industry development	60
	Trade Policy and Transit	135
	Admin and regulatory	168
<b>Ministry of Interior</b>		-
	Internal Security	17,836
	Detection & Anti-Crime	1,356
	Passport & Traffics Services	115
	Supportive Affairs	11,535
<b>Ministry of Education</b>		-
	General Education	18,671
	Islamic Education	1,157
	Literacy	383
	Education Management	1,603
	Technical & Vocational Education and Training	-
<b>Ministry of Higher Education</b>		-
	Academic Programs C104	1,278
	Accessibility to higher education and student support program	2,121
	Good Governance Program	489
	Academic Infrastructures & Facilities Program	360
<b>Ministry of Refugee &amp; Returnees</b>		-
	Refugees and asylums	8
	Returnees & Displaced persons	136
	Administration and Management	202
<b>Afghanistan Central Civil Registration Authority</b>		-
	Citizens Identity Confirmation	-
<b>Ministry of Mines and Petroleum</b>		-
	Mines Geological Survey	327
	Mines Regulation & Enforcement	37
	General Administration	229
	Policy & Promotion	70
<b>Ministry of Communication and Information Technology</b>		-

<b>Ministries/Agencies</b>	<b>Program</b>	<b>Expenditure</b>
	Electronic Afghanistan (E- Afghanistan)	200
	ICT literacy	17
	General Administration & Management	222
<b>Ministry of Economy</b>		-
	Economic Policy and Strategy and Monitoring and Evaluation	270
	Administration and Management Services	60
<b>Ministry of Information and Culture</b>		-
	Culture and Tourism	139
	Broadcasting and Youth	103
	Finance and management	226
<b>Ministry of Public Health</b>		-
	Institutional Development	1,123
	Health Services Provision	10,906
	Administrative Support	1,723
<b>Ministry of women affairs</b>		-
	Women Support and Strengthening	11
	Gender Development & monitoring of Policy	28
	Administration and Finance	110
<b>Ministry of Agriculture, Irrigation &amp; Livestock</b>		-
	Natural Resource Management	962
	Agriculture production and productivity	1,547
	Economic Regeneration	547
	Change Management	404
<b>Technical and Vocational Education Training</b>		-
	TVET Academic Affairs(Access, Quality and Lifelong learning)	856
	Strategic Management and Supportive Services	157
<b>Ministry of Energy and Water</b>		-
	Availability of competitively priced electricity for community livelihood and industry development	147
	Availability of and accessibility to water for community livelihood and industrial development.	4,199
	General Administration	183
<b>Ministry of Public Works</b>		-
	Infrastructure	7,067
	Road Maintenance	1,848
	Administration and Finance	97
<b>Ministry of Rural Rehabilitation and Development</b>		-
	Rural Infrastructure	4,463
	Economic Development	416
	Local Governance	5,188
	Institutional Support Program	304
<b>Civil Aviation Authority</b>		-
	Civil Aviation Tronsport Ser.	4,472
<b>Ministry of Transport</b>		-
	Transportation	126
<b>Ministry of Borders and Tribal Affairs</b>		-

<b>Ministries/Agencies</b>	<b>Program</b>	<b>Expenditure</b>
	Social Immunity of Tribes and border affairs alignment	235
<b>Ministry of Labor and Social Affairs</b>		-
	Labor Support Program	126
	Social affairs program	238
	Martyrs and Disabled Affairs Program	8,080
	Management and Operations Program	463
<b>Ministry of Urban Development and Land</b>		-
	Planning and Urban Development	281
	Housing	133
	Urban Infrastructure	272
	Operation and Management	1,319
<b>Ministry of Justice</b>		-
	Juveniles Affairs	14
	Legal services	50
	Legislative Affairs	45
	Administration and Management	410
<b>Attorney General Office</b>		-
	Military Prosecution Office	215
	Prosecution Office of Crimes against Internal and External Security	175
	Civil and Administrative Prosecution	1,537
<b>Access Commission to Information</b>		-
	strengthening access to information	25
<b>State Ministry for Peace</b>		-
	Reaching to a Dignified and Sustainable Peace	233
<b>Afghanistan National Standard Authority</b>		-
	Quality Infrastructure	10
	Supplement of Standard Services	11
	Administrative	31
<b>Independent Directorate of Local Governance</b>		-
	National Principals for Governance	94
	local governance administration	7,415
	General Support Services	132
<b>National Environmental Protection Agency</b>		-
	Supervision and improvement of environment condition	118
	Formulation and Development of Environmental Laws and Policies	18
	Admin and Finance	33
<b>Afghanistan Academy of Sciences</b>		-
	Academic Researches and establishment of Scientific Infrastructure	170
<b>Independent Administrative Reform and Civil Services Commission</b>		-
	Appointments and Appeals	57
	Public Administration Reform	58
	Capacity Building	33
	Administration & operations	670

<b>Ministries/Agencies</b>	<b>Program</b>	<b>Expenditure</b>
<b>General Directorate of Physical Education and Sports</b>		-
	Sports for all	0
	Participate national competition	3
	Financial and Administrative	137
	Football Federation	2
<b>General Directorate of National Security</b>		-
	Security	14,168
<b>Supreme and Audit office</b>		-
	auditing and reporting	155
<b>Office of State Minister for Disaster Management</b>		-
	Disaster Preparedness	186
<b>Independent Electoral Complaints Commission</b>		-
	Complaints and objections adjudication	247
<b>Independent Election Commission</b>		-
	Election Process	323
<b>National Statistics and Information Authority</b>		-
	Collect, Analyses and publish of Data	606
<b>Afghanistan Atomic Energy Commission</b>		-
	Development & Application of Nuclear Energy	35
<b>General Directorate of Coordination of Kochies Affairs</b>		-
	Kochi Social Services	89
<b>Kabul Municipality</b>		-
	Urban Infrastructure	701
<b>Micro Finance Investment Support Facility for Afghanistan</b>		-
	Micro Finance Investment Support Facility for Afghanistan	110
<b>Afghanistan Urban Water Supply and Canalization Corporation</b>		-
	Water supply and Sewerage	471
<b>Da Afghanistan Brishna Shirkat</b>		-
	Power Supply for all Afghanistan	4,461
<b>Capital Region Development Independent Authority</b>		-
	Development capital zone	384
<b>Independent Commission for Overseeing the Implementation of Constitution</b>		-
	Overseeing the Implementation of Constitution	40
<b>Afghanistan Independent Human Rights Commission</b>		-
	Human Rights Support	11
<b>Afghanistan Independent Land Authority</b>		-
	Afghanistan Land Alignment Program	538
<b>Executive Directorate and Secretariat of Ministers Council</b>		-
	Supervision and Management of the Council of Ministers	128
<b>Afghanistan Railway Authority</b>		-
	Infrastructure	1,105
<b>Total</b>		<b>225,882</b>

## Expenditure by COFOG

Government functions under the international standard for the Classification of the 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 19%, and economic affairs with 18% 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 1% 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, Asad 1399/August 2020 in Million AFNs*

<b>Functions Of Government</b>	<b>Expenditure</b>	<b>Percentage</b>
<b>Total outlays</b>	<b>225,882</b>	<b>100%</b>
<b>General public services</b>	<b>41,885</b>	<b>19%</b>
Executive and legislative organs, financial and fiscal affair	38,696	17%
Foreign economic aid		0%
General services	2,186	1%
Basic research	167	0%
General public services n.e.c	836	0%
<b>Defense</b>	<b>50,796</b>	<b>22%</b>
Military defense	33,580	15%
Defense n.e.c.	17,215	8%
<b>Public order and safety</b>	<b>35,571</b>	<b>16%</b>
Police services	19,557	9%
Fire-protection services	566	0%
Law courts	5,025	2%
Prisons	2,078	1%
Public order and safety n.e.c.	8,346	4%
<b>Economic affairs</b>	<b>39,989</b>	<b>18%</b>
General economic, commercial and labor affairs	2,357	1%
Agriculture, forestry, fishing and hunting	7,290	3%
Fuel and energy	4,713	2%
Mining, manufacturing and construction	284	0%
Transport	17,750	8%
Communication	440	0%
Other industries	6,831	3%
R&D Economic affairs	324	0%
<b>Environmental protection</b>	<b>1,002</b>	<b>0%</b>
Waste management		0%
Pollution abatement	5	0%

<b>Functions Of Government</b>	<b>Expenditure</b>	<b>Percentage</b>
Protection of biodiversity and landscape	932	0%
Environmental protection n.e.c.	65	0%
<b>Housing and community amenities</b>	<b>3,028</b>	<b>1%</b>
Housing development	133	0%
Community development	1,105	0%
Water supply	471	0%
Housing and community amenities n.e.c.	1,319	1%
<b>Health</b>	<b>13,873</b>	<b>6%</b>
Outpatient services	10,398	5%
Hospital services	628	0%
Public health services		0%
Health n.e.c.	2,846	1%
<b>Recreation, culture, and religion</b>	<b>1,824</b>	<b>1%</b>
Recreational and sporting services	142	0%
Cultural services	365	0%
Broadcasting and publishing services	487	0%
Religious and other community services	827	0%
R&D Recreation, culture and religion	3	0%
<b>Education</b>	<b>27,337</b>	<b>12%</b>
Pre-primary and primary education	12,449	6%
Secondary education	1	0%
Post-secondary non-tertiary education	1,333	1%
Tertiary education		0%
Education not definable by level	2,144	1%
Subsidiary services to education	127	0%
R&D Education	844	0%
Education n.e.c.	10,439	5%
<b>Social protection</b>	<b>10,579</b>	<b>5%</b>
Sickness and disability	945	0%
Old age	235	0%
Survivors	666	0%
Family and children	232	0%
Unemployment		0%
Social exclusion n.e.c.	144	0%
R&D Social protection		0%
Social protection n.e.c.	8,358	4%
<b>Not Elsewhere Classified</b>		<b>0%</b>
Not Elsewhere Classified		0%

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

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