



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



MONTHLY FINANCIAL REPORT

NATIONAL BUDGET 1399/2020

(Jawza 1399/June 2020)



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Introduction

Monthly financial report provides the latest information on the 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 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 province, 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 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 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 57% and share of grant and debt are 43% 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 73% and development expenditure is 27%.

37% of total estimated domestic revenue has been collected. In budget 1399/2020, total domestic resources is projected 208 billion and 900 million AFNs and so far, 77 billion and 845 million AFNs domestic revenue has been collected.

Domestic revenue decreased 17% in comparison of same time in last year. Domestic revenues from the start of the fiscal year till now is 77 billion and 845 million AFS, however Domestic revenues were 93 billion and 351 million in the same time in the last year. This shows more than 15 billion AFNs decrease.

Domestic revenue has increase 1% in comparison of the last month. Revenue collection has been 8 billion and 669 million AFNs in Jawza/June, and the revenue collection in

Sawr/May was 8 billion and 591 million AFNs which shows more than 77 million AFNs increase.

Domestic revenue declined 17% in comparison of monthly plan. Based on the revenue monthly plan, 94 billion AFNs should be collected so far, but 77 billion AFNs has been collected. It shows 16 billion 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, Jawza 1399 /June 2020 in Million AFNs

	Estimated 1399/ 2020	Actual Jawza 1399/ June 2020	Percentage
Total Resources	435,551	136,784	31%
Domestic Resources	208,900	77,845	37%
Grants (included Debt)	226,651	58,940	26%
Total Expenditure	447,948	161,808	36%
Operation Budget	299,770	118,340	39%
Development Budget	148,178	43,468	29%
Discretionary Budget	64,023	24,656	39%
Non-Discretionary Budget	84,155	18,813	22%
Balance	-12,397	-25,024	

26% projected grants has been received². In national budget 1399/2020, grants has been projected 207 billion and 84 million AFNs and 19 billion and 567 million is added by new commitments of donors in budget supplementary, so, the total project grants is 226 billion and 651 million. So far, 58 billion and 940 million AFNs has been received. (Loans Included)

31% of the total projected financial resources have been met. The total resources of fiscal year 1399/ 2020 is projected 435 billion and 551 million AFNs (Domestic Resources & Grants Included), and so far, 136 billion and 784 million AFNs has been received

29% of development budget has been spent. The total development budget is 148 billion and 178 million AFNs in the fiscal year 1399/2020 (139.28 billion approved budget and 8.897 billion new commitments of donors). 43 billion and 468 million AFNs has been spent. It includes 24 billion and 656 million from discretionary and 18 billion and 813 million from non-discretionary fund.

Development expenditure declined 21% in comparison to the same period in the last year. It has been spent 43 billion AFNs until the end of Jawza 1399/ June 2020 form development budget, while it had been spent more than 50 billion in the same period in the last fiscal year. It indicates 7 billion decrease.

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

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

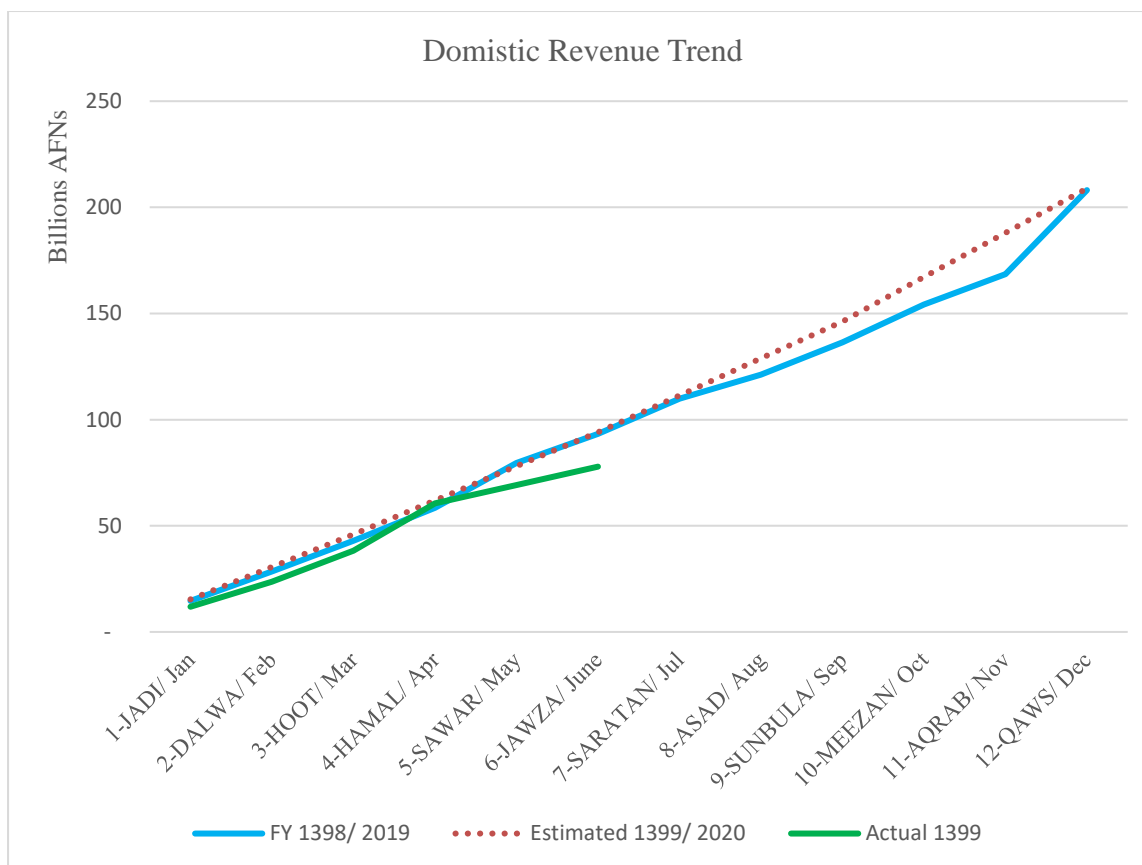


Figure 1- Trends of Domestic Revenue FY 1399/2020

Development expenditure has 37% decrease in comparison to the last month. The total expenditure for development budget in Jawza/June is 9 billion AFS, while the expenditure was 14 billion AFNs in Sawr/May which shows 4 billion AFNs decrease.

Development expenditure has 66% decline in comparison to the financial plan. The total projection for development expenditure till end of Jawza 1399/June 2020 is 128 billion AFNs, while the expenditure is 43 billion AFNs, which is 85 billion AFNs less than the estimated budget for this period.

39% of operation budget has been spent. The total operation budget in the fiscal year 1399/2020 is 299 billion and 770 million AFNs, and so far, 118 billion and 340 million AFNs has been spent.

Operation expenditure has been increased 4% in comparison to the same period of last year. In the last fiscal year in the same time, 114 billion had been spent. While so far in the current fiscal yaeer, 118 billion has been spent. This shows 4 billion increase in comparison to last year same period.

Operation expenditure has been declined 40% in comparison to the financial plan. 175 billion AFNs of operation budget has been planned to spend till end of Jawza/June. while 118 billion AFNs has been spent in this year. This shows 78 billion decline in comparison to the planned budget.

Operation expenditure has been decreased 30% in comparison to the previous month. The total operation expenditure in Jawza 1399/June 2020 was 17 billion AFNs, while the expenditure in Sawr/May had been 24 billion AFNs, which shows 7 billion AFNs decrease in the expenditure compared to the last month.

36% of consolidated budget has been spent. The total consolidated budget (Operation+ Development) in the fiscal year 1399/2020 is 447 billion and 948 million AFNs. And so far, 161 billion and 808 million AFNs has been spent.

Consolidated expenditure has been decreased 2% in comparison to the same period of the last year. In the last year, in the same period, 164 billion had been spent. While so far in the current fiscal year, 162 billion has been spent. It is shown 2 billion decrease in comparison to the same period of the last fiscal year

Consolidated expenditure has been declined 50% in comparison to the financial plan. 325 billion AFNs consolidated budget had been planned to spent until to end of Jawza/June, but it has been spent 161 billion. It indicates 164 billion decrease in comparison to financial plan.

Consolidated expenditure has been declined 33% in comparison of last month. Consolidated expenditure is 26 billion in Jawza/June and it was 38 billion in Sawr/May. This shows more than 12 billion decrease in consolidated expenditure.

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

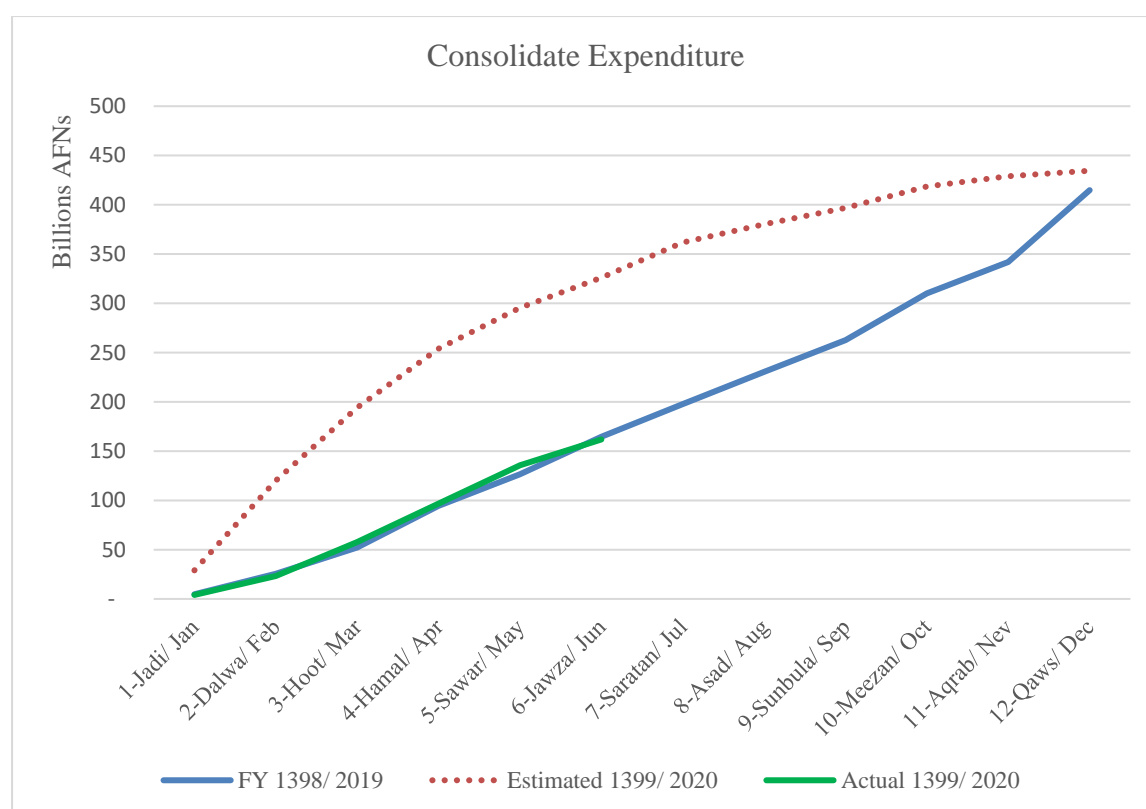


Figure 2- National Budget Expenditure Trends in FY 1399/2020

¹ 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.

The government's resources and expenditure balance shows a 15% temporary budget deficit. Comparison of government resources and expenditures in the fiscal year 1399/ 2020 till end of Jawza/June shows 25 billion and 24 million AFNs temporary budget deficit. The total resources that collected in this period is 136 billion and 784 million AFNs (total domestic revenue and grants), and total government expenditure is 161 billion and 808 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 12 billion and 397 million AFNs budget deficit. The total government revenue (domestic resources & grants) in the fiscal year 1399/2020 has been projected 435 billion AFNs, and total expenditure has been projected 447 billion AFNs.

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 form 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 Jawza/June other revenue has high portion in domestic revenue with 32%. And social contribution with less than 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	21,973	28%
Customs Duty and taxes imports	7,872	10%
Non Tax Revenue	9,703	12%
Other revenue	25,052	32%
Sale of Government property	13,233	17%
Social Contributions	12	0%
Total	77,845	100%

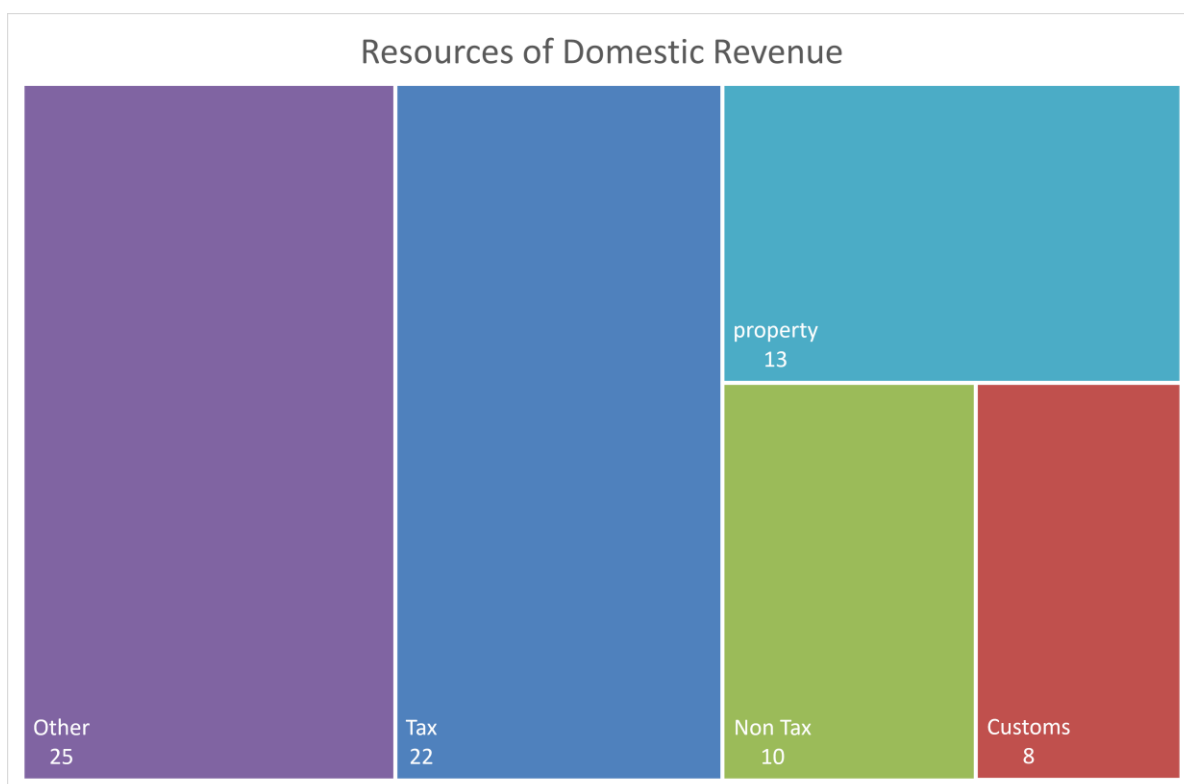


Figure 3- domestic revenue resources in billion AFNs.

B. Grants

Grant has a significant contribution to Afghanistan financial resources. So far, Afghanistan has received 58 billion and 846 million AFNs grant from both sources of foreign governments and international organizations. Foreign governments has the highest contribution with 73% 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	Jawza 1399/ June 2020	Share of Resource
Grants Foreign governments	48,739	83%
Grants International Organizations	10,107	17%
Total	58,846	100%

C. Loans

The total loans has been received by the Afghan government is 94 million AFNs by the end of Jawza 1399/June 2020 which is listed in table 4.

Table 4- Loans in million AFNs (Jadi 1398- Jawza 1399/January- June 2020)

Loans	Utilized Loan
International Organization Loans	94

Expenditure by Ministries/Agencies

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

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

Table 5- Expenditure by Ministries and Agencies in Million AFNs, Jawza 1399/ June 2020

Ministry/Agency	1399/ 2020 Budget	Jawza/April Budget	Actual	Percentage
Office of the Chief of staff to the president	1,900	1,338	758	40%
Meshrano Jirga	557	311	239	43%
Wolesi Jirga	1,624	885	768	47%
Administrative Office of the President	9,001	8,422	6,520	72%
Supreme Court	3,958	2,056	1,895	48%
President's Protective Service	2,687	1,257	887	33%
General Directorate of Radio and Television of Afghanistan	699	473	284	41%
National Security Council	3,886	3,332	1,149	30%
Ministry of Finance	14,682	13,646	11,277	77%
State Ministry for Parliamentary Affairs	190	105	76	40%
Ministry of Defense	80,552	61,423	25,944	32%
Ministry of Foreign Affairs	7,167	5,121	3,355	47%
Ministry of Haj & Religious Affairs	1,920	1,000	587	31%
Ministry of Commerce and Industry	941	522	252	27%
Ministry of Interior	66,106	45,132	22,968	35%
Ministry of Education	37,992	21,769	16,490	43%
Ministry of Higher Education	8,610	4,574	3,066	36%
Ministry of Refugee & Returnees	661	449	256	39%
Afghanistan Central Civil Registration Authority				1%
Ministry of Mines and Petroleum	1,480	935	548	37%
Ministry of Communication and Information Technology	2,716	2,214	306	11%
Ministry of Economy	710	455	244	34%
Ministry of Information and Culture	888	591	298	34%
Ministry of Public Health	20,855	18,327	10,524	50%
Ministry of women affairs	286	162	109	38%
Ministry of Agriculture, Irrigation & Livestock	11,420	9,155	2,000	18%
Technical and Vocational Education Training	2,070	1,251	682	
Ministry of Energy and Water	10,136	8,238	3,110	31%
Ministry of Public Works	19,484	18,835	6,245	32%
Ministry of Rural Rehabilitation and Development	26,616	26,052	6,499	24%
Civil Aviation Authority	5,575	5,304	3,548	64%
Ministry of Transport	337	185	92	27%
Ministry of Borders and Tribal Affairs	575	269	168	29%
Ministry of Labor and Social Affairs	15,479	8,635	5,949	38%
Ministry of Urban Development and Land	5,533	4,456	1,041	19%
Ministry of Justice	1,030	529	351	34%
Attorney General Office	3,146	1,811	1,418	45%

Ministry/Agency	1399/ 2020 Budget	Jawza/April Budget	Actual	Percentage
Access Commission to Information	54	31	15	14%
State Ministry for Peace	850	367	142	12%
Afghanistan National Standard Authority	159	113	40	25%
Independent Directorate of Local Governance	13,474	8,956	5,206	39%
National Environmental Protection Agency	420	248	125	30%
Afghanistan Academy of Sciences	354	178	122	34%
Independent Administrative Reform and Civil Services Commission	1,627	863	586	36%
General Directorate of Physical Education and Sports	423	282	73	17%
General Directorate of National Security	19,138	9,533	9,441	49%
Supreme and Audit office	555	402	108	20%
Office of State Minister for Disaster Management	284	182	118	42%
Independent Electoral Complaints Commission	394	323	175	44%
Independent Election Commission	654	535	229	35%
National Statistics and Information Authority	2,117	1,635	423	20%
Afghanistan Atomic Energy Commission	117	62	26	22%
General Directorate of Coordination of Kochies Affairs	200	142	65	32%
Kabul Municipality	3,653	2,079	456	12%
Micro Finance Investment Support Facility for Afghanistan	231	159		0%
Afghanistan Urban Water Supply and Canalization Corporation	700	700	348	50%
Da Afghanistan Brishna Shirkat	14,335	13,511	2,862	20%
Capital Region Development Independent Authority	1,881	1,507	250	13%
Independent Commission for Overseeing the Implementation of Constitution	85	46	27	32%
Afghanistan Independent Human Rights Commission	64	39	8	13%
Afghanistan Independent Land Authority	1,348	778	344	26%
Executive Directorate and Secretariat of Ministers Council	632	329	133	21%
Afghanistan Railway Authority	4,175	3,664	587	14%
Contingency Fund	8,555			
Total	447,948	325,883	161,808	36%

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 161 billion AFNs, which 54% on code 21, wages and salaries, 18% on code 22, goods and services, less than 1% on code 23, interest & repayment of loans, 8% 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.

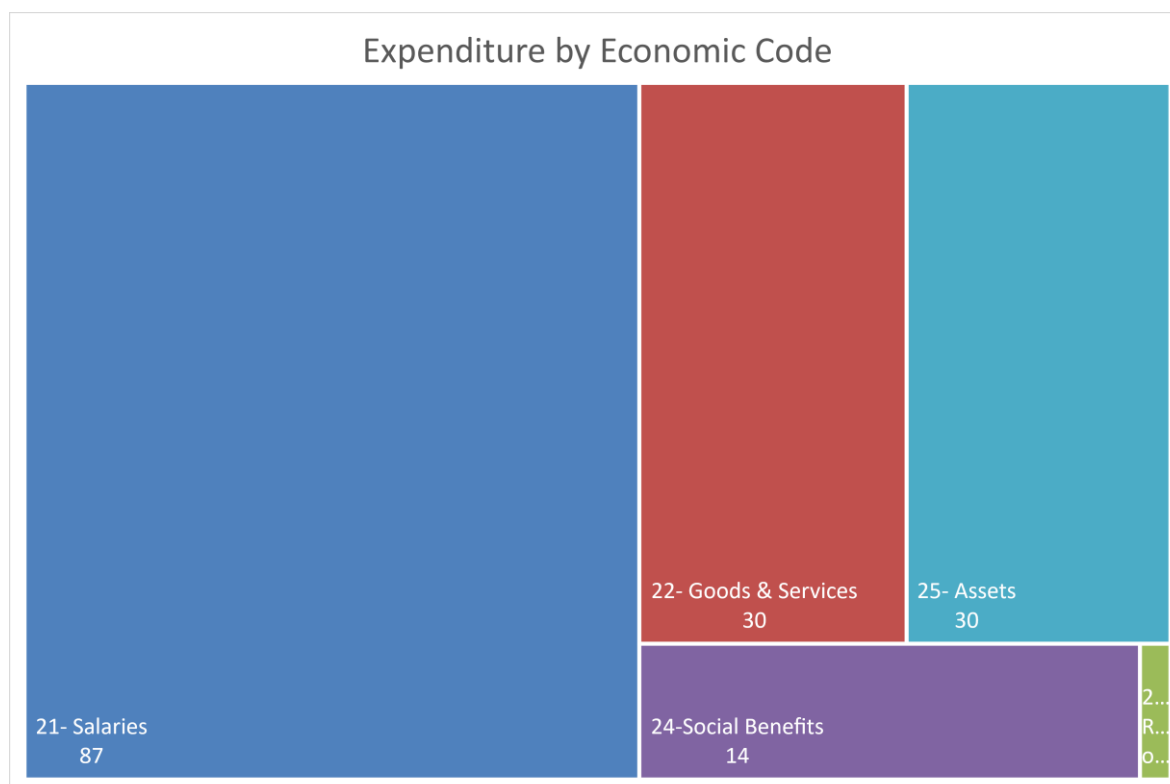


Figure 4- expenditure 1399/2020 by economic major code in billion AFNs

Table 6- Expenditure by Ministries/Agencies and Economic Major Codes, Jawza1399/June 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	703	55				758
Meshrano Jirga	215	23			1	239
Wolesi Jirga	727	41				768
Administrative Office of the President	1,254	373			4,893	6,520
Supreme Court	1,818	77				1,895
President's Protective Service	846	39			1	887
General Directorate of Radio and Television of Afghanistan	164	120				284
National Security Council	1,070	71		7	1	1,149
Ministry of Finance	1,228	1,415	835	7,083	717	11,277
State Ministry for Parliamentary Affairs	65	11				76
Ministry of Defense	24,326	1,464			153	25,944
Ministry of Foreign Affairs	1,855	1,251			249	3,355
Ministry of Haj & Religious Affairs	516	47			23	587
Ministry of Commerce and Industry	167	72			13	252

Ministry/Agency	21 Wages and Salaries	22 Goods and Services	23 Repayment of Loans	24 Social Benefits	25 Acquisition of Assets	Sum of Expend.
Ministry of Interior	17,932	3,728		802	505	22,968
Ministry of Education	15,221	808			461	16,490
Ministry of Higher Education	2,354	618			94	3,066
Ministry of Refugee & Returnees	117	49		90		256
Afghanistan Central Civil Registration Authority						
Ministry of Mines and Petroleum	172	179			198	548
Ministry of Communication and Information Technology	190	107			10	306
Ministry of Economy	105	139				244
Ministry of Information and Culture	204	83			11	298
Ministry of Public Health	1,301	7,271			1,951	10,524
Ministry of women affairs	78	31				109
Ministry of Agriculture, Irrigation & Livestock	526	1,148			326	2,000
Technical and Vocational Education Training	549	119			13	682
Ministry of Energy and Water	276	305			2,529	3,110
Ministry of Public Works	220	983			5,041	6,245
Ministry of Rural Rehabilitation and Development	184	1,301			5,014	6,499
Civil Aviation Authority	96	3,057			395	3,548
Ministry of Transport	74	19				92
Ministry of Borders and Tribal Affairs	117	50				168
Ministry of Labor and Social Affairs	524	139		5,284	2	5,949
Ministry of Urban Development and Land	182	523			335	1,041
Ministry of Justice	291	51			8	351
Attorney General Office	1,298	120			1	1,418
Access Commission to Information	12	4				15
State Ministry for Peace	96	46				142
Afghanistan National Standard Authority	29	11				40
Independent Directorate of Local Governance	940	1,083		448	2,735	5,206
National Environmental Protection Agency	86	35			3	125
Afghanistan Academy of Sciences	114	7				122
Independent Administrative Reform and Civil Services Commission	198	388				586

Ministry/Agency	21 Wages and Salaries	22 Goods and Services	23 Repayment of Loans	24 Social Benefits	25 Acquisition of Assets	Sum of Expend.
General Directorate of Physical Education and Sports	39	34				73
General Directorate of National Security	7,261	1,976			204	9,441
Supreme and Audit office	70	38				108
Office of State Minister for Disaster Management	37	21		60		118
Independent Electoral Complaints Commission	149	22			4	175
Independent Election Commission	210	19				229
National Statistics and Information Authority	202	220			1	423
Afghanistan Atomic Energy Commission	23	3				26
General Directorate of Coordination of Kochies Affairs	44	21				65
Kabul Municipality		59			397	456
Micro Finance Investment Support Facility for Afghanistan						
Afghanistan Urban Water Supply and Canalization Corporation		4			344	348
Da Afghanistan Brishna Shirkat		202			2,660	2,862
Capital Region Development Independent Authority	5	90			156	250
Independent Commission for Overseeing the Implementation of Constitution	25	2				27
Afghanistan Independent Human Rights Commission		8				8
Afghanistan Independent Land Authority	205	130			10	344
Executive Directorate and Secretariat of Ministers Council	65	68				133
Afghanistan Railway Authority	22	21			544	587
Total	86,798	30,399	835	13,774	30,003	161,808

Expenditure by Provinces

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

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

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

Table 7- Expenditure by Provinces, Jawza 1399/June 2020 in Million AFNs

Province	1399/ 2020 Budget	Actual	Percentage
Kabul	17,998	4,879	24%
Nangarhar	18,522	7,803	36%
Kandahar	15,611	6,293	36%
Balkh	13,184	5,014	32%
Herat	17,612	6,078	29%
Paktya	11,838	4,726	33%
Helmand	10,923	3,513	27%
Badakhshan	7,419	2,095	24%
Kunduz	11,411	4,183	29%
Baghlan	5,341	2,042	33%
Takhar	4,887	2,083	38%
Parwan	7,570	2,619	28%
Jawzjan	6,975	2,825	37%
Bamyan	4,124	1,210	20%
Ghazni	4,388	1,829	34%
Faryab	5,823	1,814	28%
Kunarha	4,604	1,621	30%
Khost	4,151	1,631	31%
Farah	2,805	1,035	33%
Wardak	3,323	1,518	40%
Kapisa	2,947	1,272	35%
Paktika	2,841	1,069	34%
Nimroz	2,910	1,386	45%
Logar	2,741	1,072	33%
Laghman	2,962	1,263	35%
Sar-E- Pul	2,804	1,061	33%
Ghor	2,948	1,064	30%
Samangan	3,901	1,254	29%
Daykundi	2,679	1,014	31%
Zabul	1,852	613	27%
Badghis	4,094	1,129	25%
Urozgan	1,735	634	31%
Nooristan	1,966	652	32%
Panjsher	2,169	678	29%
Central Ministries	221,021	82,377	31%

Province	1399/ 2020 Budget	Actual	Percentage
Offshore Payments	1,314	459	33%
Contingency Fund	8,555		
Total	447,948	161,808	36%

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 Jawza1399/June 2020 are listed in Table 8.

Table 8- Expenditure by programs, Jawza 1399/ June 2020 in Million AFNs

Ministries/Agencies	Program	Expenditure
Office of the Chief of staff to the president		-
	Service Delivery to the president	758
Meshrano Jirga		-
	Parliamentary Affairs	239
Wolesi Jirga		-
	Legislative and Policy Affairs	768
Administrative Office of the President		-
	Coordinating and analyzing of Government's Activity	6,320
	Effective use of Financial Resources on Procurement of items	200
	Peace Affairs	-
Supreme Court		-
	The National Judiciary Affairs	1,895
President's Protective Service		-
	Presidential Protective Service	887
General Directorate of Radio and Television of Afghanistan		-
	Radio and television of Afghanistan broadcasting	284
National Security Council		-
	National Security Council	1,149
Ministry of Finance		-
	Public Finance Management	9,322
	Revenue Management	592
	Administrations and Operations	1,305
	Policy Management	58
State Ministry for Parliamentary Affairs		-
	Maintaining and Improving of Parliamentary relations	76
Ministry of Defense		-
	Combat forces	25,944
	Supportive forces	-
Ministry of Foreign Affairs		-
	Political and Economic Affairs	77
	consulate and cultural Affairs	30
	Administrative & Financial Affairs	3,249

Ministries/Agencies	Program	Expenditure
Ministry of Haj & Religious Affairs		-
	Islamic Guidance Services.	436
	Hajj and Pilgrimage Services	16
	Awqaf Services	12
	Admin and Finance	123
Ministry of Commerce and Industry		-
	Private sector and industry development	37
	Trade Policy and Transit	95
	Admin and regulatory	120
Ministry of Interior		-
	Internal Security	13,541
	Detection & Anti-Crime	993
	Passport & Traffics Services	86
	Supportive Affairs	8,348
Ministry of Education		-
	General Education	14,148
	Islamic Education	900
	Literacy	283
	Education Management	1,152
	Technical & Vocational Education and Training	7
Ministry of Higher Education		-
	Academic Programs C104	883
	Accessibility to higher education and student support program	1,577
	Good Governance Program	394
	Academic Infrastructures & Facilities Program	212
Ministry of Refugee & Returnees		-
	Refugees and asylums	5
	Returnees & Displaced persons	119
	Administration and Management	131
Afghanistan Central Civil Registration Authority		-
	Citizens Identity Confirmation	0
Ministry of Mines and Petroleum		-
	Mines Geological Survey	292
	Mines Regulation & Enforcement	31
	General Administration	175
	Policy & Promotion	50
Ministry of Communication and Information Technology		-
	Electronic Afghanistan (E- Afghanistan)	135
	ICT literacy	13
	General Administration & Management	157
Ministry of Economy		-
	Economic Policy and Strategy and Monitoring and Evaluation	202
	Administration and Management Services	42
Ministry of Information and Culture		-
	Culture and Tourism	78

Ministries/Agencies	Program	Expenditure
	Broadcasting and Youth	65
	Finance and management	155
Ministry of Public Health		-
	Institutional Development	426
	Health Services Provision	8,887
	Administrative Support	1,210
Ministry of women affairs		-
	Women Support and Strengthening	8
	Gender Development & monitoring of Policy	22
	Administration and Finance	79
Ministry of Agriculture, Irrigation & Livestock		-
	Natural Resource Management	685
	Agriculture production and productivity	765
	Economic Regeneration	269
	Change Management	281
Technical and Vocational Education Training		-
	TVET Academic Affairs(Access, Quality and Lifelong learning)	575
	Strategic Management and Supportive Services	107
Ministry of Energy and Water		-
	Availability of competitively priced electricity for community livelihood and industry development	128
	Availability of and accessibility to water for community livelihood and industrial development.	2,848
	General Administration	134
Ministry of Public Works		-
	Infrastructure	4,450
	Road Maintenance	1,724
	Administration and Finance	70
Ministry of Rural Rehabilitation and Development		-
	Rural Infrastructure	2,200
	Economic Development	211
	Local Governance	3,859
	Institutional Support Program	229
Civil Aviation Authority		-
	Civil Aviation Transport Ser.	3,548
Ministry of Transport		-
	Transportation	92
Ministry of Borders and Tribal Affairs		-
	Social Immunity of Tribes and border affairs alignment	168
Ministry of Labor and Social Affairs		-
	Labor Support Program	74
	Social affairs program	168
	Martyrs and Disabled Affairs Program	5,365
	Management and Operations Program	342
Ministry of Urban Development and Land		-
	Planning and Urban Development	148
	Housing	91

Ministries/Agencies	Program	Expenditure
	Urban Infrastructure	231
	Operation and Management	570
Ministry of Justice		-
	Juveniles Affairs	11
	Legal services	35
	Legislative Affairs	31
	Administration and Management	274
Attorney General Office		-
	Military Prosecution Office	160
	Prosecution Office of Crimes against Internal and External Security	126
	Civil and Administrative Prosecution	1,133
Access Commission to Information		-
	strengthening access to information	15
State Ministry for Peace		-
	Reaching to a Dignified and Sustainable Peace	142
Afghanistan National Standard Authority		-
	Quality Infrastructure	8
	Supplement of Standard Services	9
	Administrative	22
Independent Directorate of Local Governance		-
	National Principals for Governance	66
	local governance administration	5,046
	General S+C168port Services	94
National Environmental Protection Agency		-
	Supervision and improvement of environment condition	91
	Formulation and Development of Environmental Laws and Policies	12
	Admin and Finance	22
Afghanistan Academy of Sciences		-
	Academic Researches and establishment of Scientific Infrastructure	122
Independent Administrative Reform and Civil Services Commission		-
	Appointments and Appeals	42
	Public Administration Reform	44
	Capacity Building	25
	Administration & operations	475
General Directorate of Physical Education and Sports		-
	Sports for all	0
	Participate national competition	3
	Financial and Administrative	70
	Football Federation	0
General Directorate of National Security		-
	Security	9,441
Supreme and Audit office		-
	auditing and reporting	108

Ministries/Agencies	Program	Expenditure
Office of State Minister for Disaster Management		-
	Disaster Preparedness	118
Independent Electoral Complaints Commission		-
	Complaints and objections adjudication	175
Independent Election Commission		-
	Election Process	229
National Statistics and Information Authority		-
	Collect, Analyses and publish of Data	423
Afghanistan Atomic Energy Commission		-
	Development & Application of Nuclear Energy	26
General Directorate of Coordination of Kochies Affairs		-
	Kochi Social Services	65
Kabul Municipality		-
	Urban Infrastructure	456
Micro Finance Investment Support Facility for Afghanistan		-
	Micro Finance Investment Support Facility for Afghanistan	-
Afghanistan Urban Water Supply and Canalization Corporation		-
	Water supply and Sewerage	348
Da Afghanistan Brishna Shirkat		-
	Power Supply for all Afghanistan	2,862
Capital Region Development Independent Authority		-
	Development capital zone	250
Independent Commission for Overseeing the Implementation of Constitution		-
	Overseeing the Implementation of Constitution	27
Afghanistan Independent Human Rights Commission		-
	Human Rights Support	8
Afghanistan Independent Land Authority		-
	Afghanistan Land Alignment Program	344
Executive Directorate and Secretariat of Ministers Council		-
	Supervision and Management of the Council of Ministers	133
Afghanistan Railway Authority		-
	Infrastructure	587
Total		161,808

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 21%, general public services with 19%, and economic affairs with 17% 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, Jawza 1399/June 2020 in Million AFNs

Functions Of Government	Expenditure	Percentage
Total outlays	161,808	100%
General public services	32,367	20%
Executive and legislative organs, financial and fiscal affair	30,214	19%
Foreign economic aid		0%
General services	1,460	1%
Basic research	121	0%
General public services n.e.c	572	0%
Defense	34,420	21%
Military defense	22,944	14%
Defense n.e.c.	11,477	7%
Public order and safety	26,549	16%
Police services	15,301	9%
Fire-protection services	497	0%
Law courts	3,707	2%
Prisons	1,448	1%
Public order and safety n.e.c.	5,597	3%
Economic affairs	26,774	17%
General economic, commercial and labor affairs	1,483	1%
Agriculture, forestry, fishing and hunting	4,680	3%
Fuel and energy	3,066	2%
Mining, manufacturing and construction	219	0%
Transport	11,957	7%
Communication	306	0%
Other industries	4,774	3%
R&D Economic affairs	290	0%
Environmental protection	596	0%
Waste management		0%
Pollution abatement	4	0%
Protection of biodiversity and landscape	546	0%
Environmental protection n.e.c.	46	0%
Housing and community amenities	1,713	1%
Housing development	91	0%
Community development	705	0%
Water supply	348	0%
Housing and community amenities n.e.c.	570	0%
Health	10,631	7%
Outpatient services	8,536	5%
Hospital services	458	0%
Public health services		0%

Functions Of Government	Expenditure	Percentage
Health n.e.c.	1,636	1%
Recreation, culture, and religion	1,245	1%
Recreational and sporting services	73	0%
Cultural services	233	0%
Broadcasting and publishing services	351	0%
Religious and other community services	587	0%
R&D Recreation, culture and religion	1	0%
Education	20,423	13%
Pre-primary and primary education	9,405	6%
Secondary education		0%
Post-secondary non-tertiary education	955	1%
Tertiary education		0%
Education not definable by level	1,516	1%
Subsidiary services to education	90	0%
R&D Education	648	0%
Education n.e.c.	7,809	5%
Social protection	7,091	4%
Sickness and disability	719	0%
Old age	88	0%
Survivors	522	0%
Family and children	165	0%
Unemployment		0%
Social exclusion n.e.c.	124	0%
R&D Social protection		0%
Social protection n.e.c.	5,472	3%
Not Elsewhere Classified		0%
Not Elsewhere Classified		0%

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

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