



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**

(Meezan 1399/October 2020)



## Table of Contents

Introduction.....	1
Summary of Resources & Expenditure.....	1
Financial Resources .....	5
A. Domestic Revenue.....	5
B. Grants.....	6
C. Loans .....	7
Expenditure by Ministries/Agencies.....	7
Expenditure by Economic Major Codes .....	9
Expenditure by Provinces .....	12
Expenditure by Programs.....	13
Expenditure by COFOG .....	17

## 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](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 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%.

**77% 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, 134 billion and 852 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 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 134 billion and 852 million AFNs, however Domestic revenues were 154 billion and 152 million in the same time in the last year. This shows more than 19 billion and 300 million AFNs decrease.

**Domestic revenue has increased 35% in comparison of the last month.** Revenue collection has been 18 billion and 223 million AFNs in Meezan/October, and the revenue collection in Sunbola/September was 13 billion and 511 million AFNs which shows 4 billion and 713 million AFNs increase.

**Domestic revenue is 14% low in comparison of monthly plan.** Based on the revenue monthly plan, 156 billion and 87 million AFNs should be collected so far, but 134 billion and 852 million AFNs has been collected. It shows 21 billion and 234 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, Meezan1399 /October 2020 in million AFNs*

	<b>Estimated 1399/ 2020</b>	<b>Actual</b>	<b>Percentage</b>
<b>Total Resources</b>	<b>432,060</b>	<b>275,952</b>	<b>64%</b>
Domestic Resources	175,800	134,852	77%
External Resources (included Debt)	256,260	141,100	55%
<b>Total Expenditure</b>	<b>475,125</b>	<b>301,389</b>	<b>63%</b>
<b>Operation Budget</b>	<b>305,515</b>	<b>209,234</b>	<b>68%</b>
<b>Development Budget</b>	<b>169,611</b>	<b>92,154</b>	<b>54%</b>
Discretionary Budget	75,787	51,521	68%
Non-Discretionary Budget	93,824	40,634	43%
<b>Budget Deficit</b>	<b>-43,065</b>	<b>-25,437</b>	
<b>Budget Deficit Financing</b>	<b>57,100</b>		
Treasury Reserve	10,000		
Other Reserve	25,400		
IMF Funds	17,000		
Refundable funds by the donors	4,700		
<b>Balance</b>	<b>14,035</b>		

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

**55% 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 30 billion and 777 million is added by new commitments of donors in budget supplementary 1-10, so, the total projected grants are 256 billion and 260 million. So far, 141 billion and 100 million AFNs has been received. (Loans Included)

**64% of the total projected financial resources have been met.** The total resources of fiscal year 1399/ 2020 is projected 432 billion and 60 million AFNs (Domestic Resources, Grants, and debt), and so far, 275 billion and 925 million AFNs has been received.

**54% of development budget has been spent.** The total development budget is 169 billion and 611 million AFNs in the fiscal year 1399/2020 (151 billion and 44 million in the budget

<sup>1</sup> 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.

<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.

amendment and 18 billion and 567 million AFNs new commitments of donors). 92 billion and 154 million AFNs has been spent. It includes 51 billion and 521 million from discretionary and 40 billion and 634 million from non-discretionary fund.

**Development expenditure has increased 4% in comparison to the same period in the last year.** It has been spent 92 billion and 154 million AFNs until the end of Meezan 1399/ October 2020 from development budget, while it had been spent 88 billion and 565 million AFNs in the same period in the last fiscal year. It indicates 3 billion and 589 million AFNs increase.

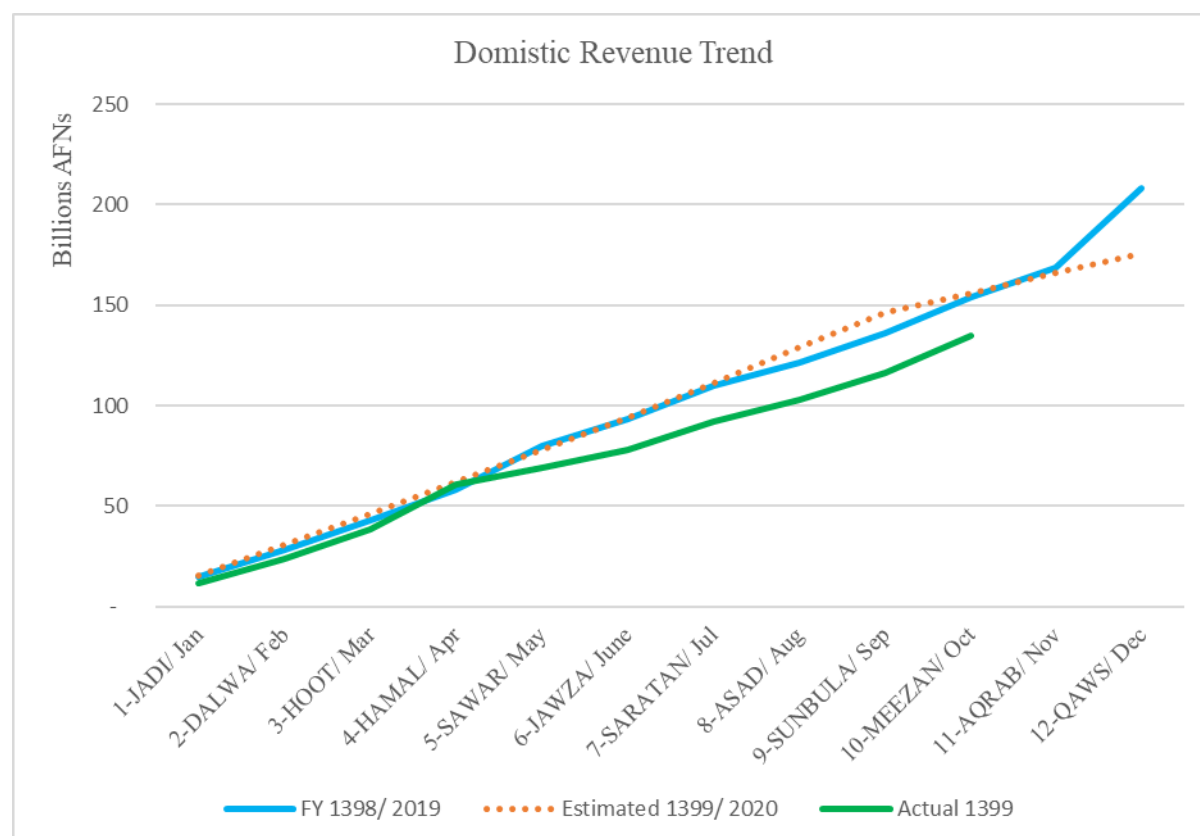


Figure 1- Trends of Domestic Revenue FY 1399/2020

**Development expenditure has 62% increase in comparison to the last month.** The total expenditure for development budget in Meezan/October is 16 billion and 6 million AFNS, while the expenditure was 13 billion and 171 million AFNs in Sunbola/September which shows 2 billion and 835 million AFNs increase.

**Development expenditure is 44% low in comparison to the financial plan.** The total projection for development expenditure till end of Meezan 1399/October 2020 is 164 billion and 2 million AFNs, while the expenditure is 92 billion and 154 million AFNs, which is 71 billion and 848 million AFNs less than the estimated budget for this period.

**68% 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, 209 billion and 234 million AFNs has been spent.

**Operation expenditure has been decreased 6% in comparison to the same period of last year.** In the last fiscal year in the same time, 221 billion and 598 million AFNs had been spent. While so far in the current fiscal year, 209 billion and 234 million AFNs has been spent. This shows 12 billion and 364 million AFNs decrease in comparison to same period of the last year.

**Operation expenditure is 26% low in comparison to the financial plan.** 283 billion and 27 million AFNs of operation budget has been planned to spend till end of Meezan/October. While 209 billion and 234 million AFNs has been spent in this period. This shows 73 billion and 793 million AFNs decline in comparison to the planned budget.

**Operation expenditure has been increased 12% in comparison to the previous month.** The total operation expenditure in Meezan 1399/October 2020 was 24 billion and 507 million AFNs, while the expenditure in Sunbola/September had been 21 billion and 824 million AFNs, which shows 2 billion and 682 million AFNs increase in the expenditure compared to the last month.

**63% of consolidated budget has been spent.** The total consolidated budget (Operation+ Development) in the fiscal year 1399/2020 is 475 billion and 125 million AFNs. And so far, 301 billion and 389 million AFNs has been spent.

**Consolidated expenditure is 3% decreased in comparison to the same period of the last year.** In the last year, in the same period, 310 billion and 164 million AFNs had been spent. While, so far, in the current fiscal year, 301 billion and 389 million AFNs has been spent. It shows 8 billion and 775 million AFNs decrease in comparison to the same period of the last fiscal year

**Consolidated expenditure is 33% low in comparison to the financial plan.** 447 billion and 29 million AFNs consolidated budget had been planned to spend till end of Meezan/October, but it has been spent 301 billion and 389 million AFNs. It indicates 145 billion and 640 million decrease in comparison to the financial plan.

**Consolidated expenditure has been increased 16% in comparison of last month.** Consolidated expenditure is 40 billion and 513 million AFNs in Meezan/October and it was 34 billion and 995 million AFNs in Sunbola/September. This shows more than 5 billion and 517 million increase 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 an 8% temporary budget deficit.** Comparison of government resources and expenditures in the fiscal year 1399/ 2020 till end of Meezan/October shows 25 billion and 437 million AFNs temporary budget deficit. The total resources that collected in this period is 275 billion and 952 million AFNs (total domestic revenue and grants), and total government expenditure is 301 billion and 389 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 432 billion and 60 million AFNs, and total expenditure has been projected 475 billion and 125 million AFNs.

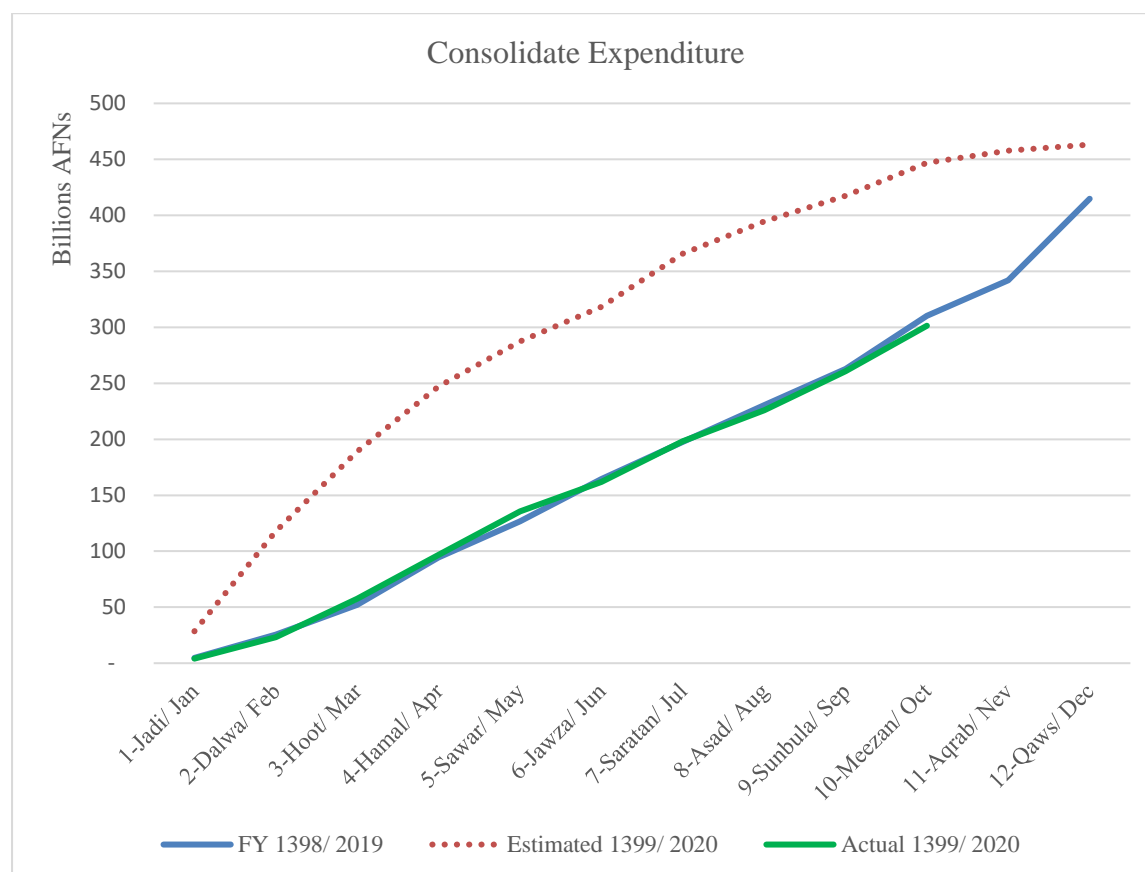


Figure 2- National Budget Expenditure Trends in FY 1399/2020

## 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.

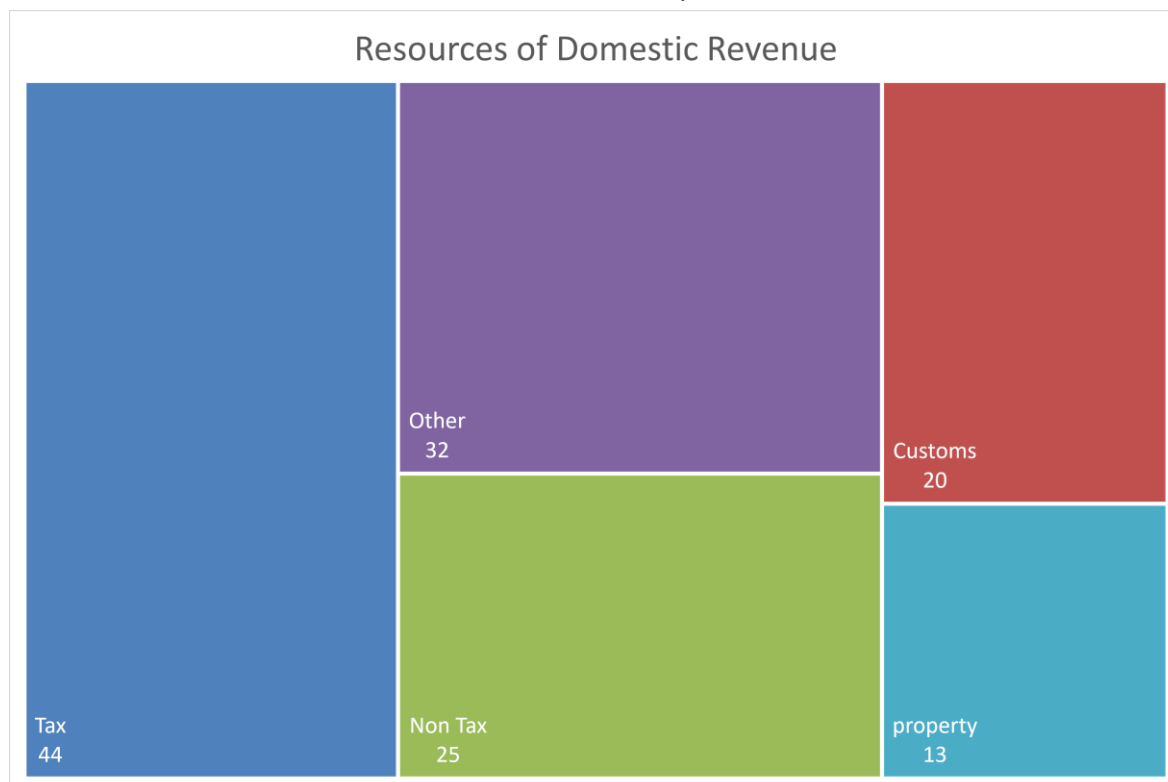
### A. Domestic Revenue

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 Meezan/October tax revenue has high portion in domestic revenue with 33%. 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.

<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.

*Table 2- resources of domestic revenue and their proportion*

Revenue Resources	Revenue	Share of Resources
Tax Revenue	44,092	33%
Customs Duty and taxes imports	20,421	15%
Non Tax Revenue	24,941	18%
Other revenue	32,131	24%
Sale of Government property	13,268	10%
Social Contributions		0%
<b>Total</b>	<b>134,852</b>	<b>100%</b>



*Figure 3- domestic revenue resources in billion AFNs.*

## B. Grants

Grant has a significant contribution to Afghanistan financial resources. So far, Afghanistan has received 123 billion and 176 million AFNs grant from both sources of foreign governments and international organizations. Foreign governments has the highest contribution with 82% 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	Meezan 1399/ October 2020	Share of Resource
Grants Foreign governments	100,520	82%
Grants International Organizations	22,656	18%
<b>Total</b>	<b>123,176</b>	<b>100%</b>



## C. Loans

The total loans has been received by the Afghan government is 17 billion and 923 million AFNs by the end of Mezan 1399/October 2020 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- Meezan 1399/January- October 2020)*

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 Meezan/October, actual expenditure, and expenditure percentages are shown in the table 5.

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

Ministry/Agency	1399/ 2020 Budget	Meezan/October Budget	Actual	Percentage
Office of the Chief of staff to the president	1,882	1,820	1,068	57%
Meshrano Jirga	554	475	421	76%
Wolesi Jirga	1,557	1,440	1,292	83%
Administrative Office of the President	11,870	11,824	8,945	75%
Supreme Court	3,995	3,352	3,187	80%
President's Protective Service	2,511	2,211	1,601	64%
General Directorate of Radio and Television of Afghanistan	825	757	469	57%
National Security Council	3,946	3,812	2,476	63%
Ministry of Finance	16,435	16,388	14,600	89%
State Ministry for Parliamentary Affairs	196	184	136	70%
Ministry of Defense	81,516	81,177	50,483	62%
Ministry of Foreign Affairs	7,121	6,886	5,420	76%
Ministry of Haj & Religious Affairs	2,038	1,805	1,103	54%
Ministry of Commerce and Industry	765	719	469	61%
Ministry of Interior	65,792	60,556	40,567	62%
Ministry of Education	37,889	34,019	27,755	73%
Ministry of Higher Education	8,424	8,072	5,479	65%
Ministry of Refugee & Returnees	654	586	444	68%
Afghanistan Central Civil Registration Authority				0%
Ministry of Mines and Petroleum	2,176	2,087	1,215	56%
Ministry of Communication and Information Technology	2,487	2,354	1,146	46%
Ministry of Economy	772	738	444	58%
Ministry of Information and Culture	776	713	613	79%
Ministry of Public Health	31,012	29,362	17,349	56%
Ministry of women affairs	288	252	189	66%

<b>Ministry/Agency</b>	<b>1399/ 2020 Budget</b>	<b>Meezan/October Budget</b>	<b>Actual</b>	<b>Percentage</b>
Ministry of Agriculture, Irrigation & Livestock	17,113	15,083	9,732	57%
Technical and Vocational Education Training	2,148	1,927	1,352	64%
Ministry of Energy and Water	11,992	11,692	6,320	53%
Ministry of Public Works	22,153	21,889	12,224	55%
Ministry of Rural Rehabilitation and Development	26,266	26,223	14,420	55%
Civil Aviation Authority	7,569	7,561	6,254	83%
Ministry of Transport	311	271	164	53%
Ministry of Borders and Tribal Affairs	546	486	334	61%
Ministry of Labor and Social Affairs	15,479	15,218	12,254	79%
Ministry of Urban Development and Land	5,257	5,192	3,242	62%
Ministry of Justice	943	812	664	70%
Attorney General Office	3,199	2,895	2,454	77%
Access Commission to Information	54	44	34	63%
State Ministry for Peace	823	690	364	44%
Afghanistan National Standard Authority	141	136	67	47%
Independent Directorate of Local Governance	13,624	13,477	8,644	63%
National Environmental Protection Agency	385	351	226	59%
Afghanistan Academy of Sciences	337	290	225	67%
Independent Administrative Reform and Civil Services Commission	1,623	1,399	1,134	70%
General Directorate of Physical Education and Sports	430	347	197	46%
General Directorate of National Security	19,066	18,979	18,874	99%
Supreme and Audit office	623	575	204	33%
Office of State Minister for Disaster Management	792	765	278	35%
Independent Electoral Complaints Commission	394	363	303	77%
Independent Election Commission	632	601	410	65%
National Statistics and Information Authority	2,126	2,048	962	45%
Afghanistan Atomic Energy Commission	83	82	46	55%
General Directorate of Coordination of Kochies Affairs	186	186	116	62%
Kabul Municipality	3,711	3,355	1,076	29%
Micro Finance Investment Support Facility for Afghanistan	431	406	234	54%
Afghanistan Urban Water Supply and Canalization Corporation	700	700	539	77%
Da Afghanistan Brishna Shirkat	14,335	14,290	7,531	53%
Capital Region Development Independent Authority	1,163	1,131	534	46%
Independent Commission for Overseeing the Implementation of Constitution	85	69	54	63%

Ministry/Agency	1399/ 2020 Budget	Meezan/October Budget	Actual	Percentage
Afghanistan Independent Human Rights Commission	50	48	25	51%
Afghanistan Independent Land Authority	1,453	1,296	695	48%
Executive Directorate and Secretariat of Ministers Council	383	130	128	34%
Afghanistan Railway Authority	4,475	4,434	2,203	49%
Contingency Fund	8,561			
<b>Total</b>	<b>475,125</b>	<b>447,029</b>	<b>301,389</b>	<b>63%</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 301 billion and 389 million AFNs, which 51% 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 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.

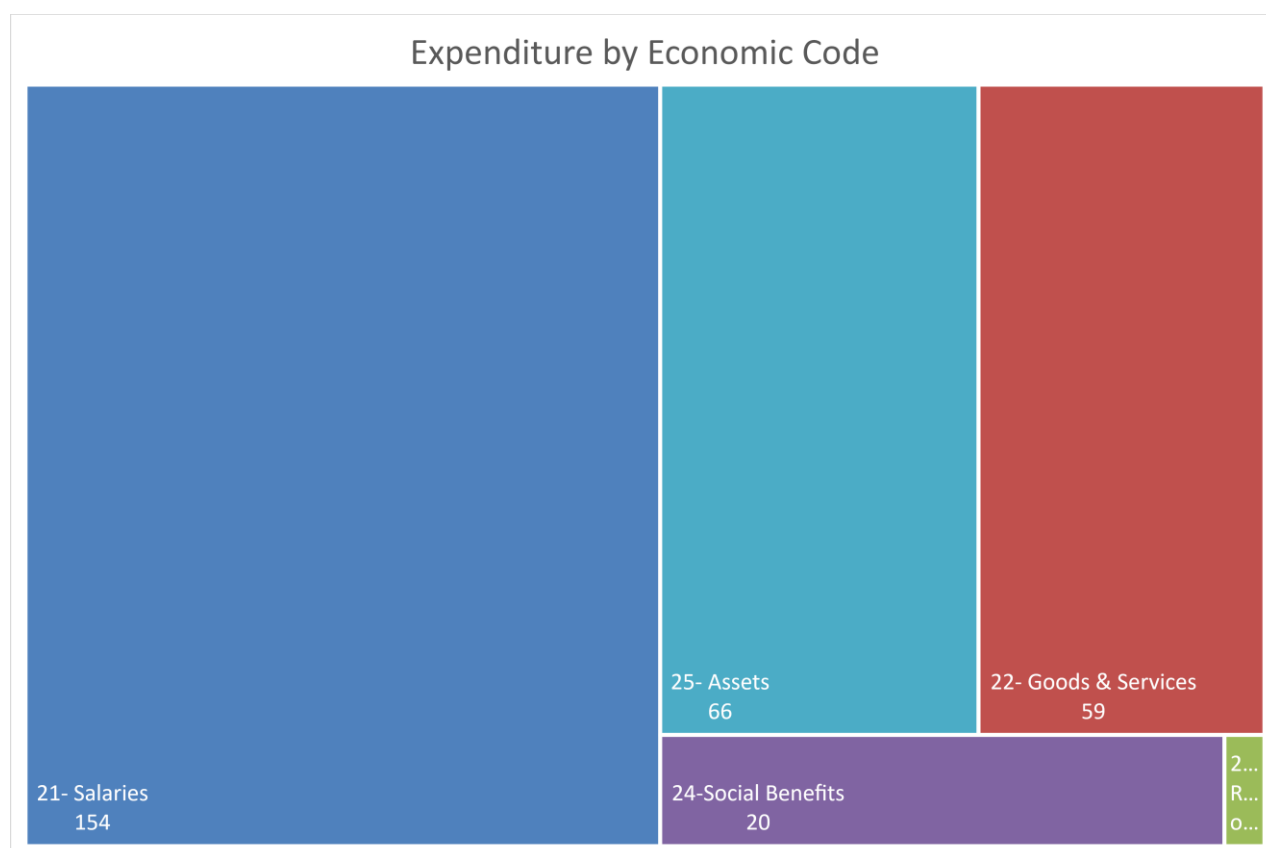


Figure 4- expenditure 1399/2020 by economic major code in billion AFNs

*Table 6- Expenditure by Economic Major Codes, Meezan1399/October 2020 in Million AFNs*

<b>Ministry/Agency</b>	<b>21 Wages and Salaries</b>	<b>22 Goods and Services</b>	<b>23 Repaymen t of Loans</b>	<b>24 Social Benefits</b>	<b>25 Acquisition of Assets</b>	<b>Sum of Expend.</b>
Office of the Chief of staff to the president	863	201			3	1,068
Meshrano Jirga	360	53			8	421
Wolesi Jirga	1,184	108				1,292
Administrative Office of the President	2,538	1,333		12	5,063	8,945
Supreme Court	3,042	137			7	3,187
President's Protective Service	1,445	151			6	1,601
General Directorate of Radio and Television of Afghanistan	284	183			2	469
National Security Council	2,281	179		12	4	2,476
Ministry of Finance	2,135	3,156	1,416	7,084	808	14,600
State Ministry for Parliamentary Affairs	114	21				136
Ministry of Defense	44,797	4,687		6	992	50,483
Ministry of Foreign Affairs	2,871	1,965			585	5,420
Ministry of Haj & Religious Affairs	904	120			79	1,103
Ministry of Commerce and Industry	290	144			34	469
Ministry of Interior	31,709	5,963		1,002	1,893	40,567
Ministry of Education	25,135	1,709			911	27,755
Ministry of Higher Education	4,006	1,187			286	5,479
Ministry of Refugee &Returnees	224	97		90	33	444
Afghanistan Central Civil Registration Authority						
Ministry of Mines and Petroleum	313	295			607	1,215
Ministry of Communication and Information Technology	329	235			582	1,146
Ministry of Economy	174	269			1	444
Ministry of Information and Culture	355	197			61	613
Ministry of Public Health	2,396	11,920			3,033	17,349
Ministry of women affairs	133	56				189
Ministry of Agriculture, Irrigation & Livestock	895	2,721			6,116	9,732
Technical and Vocational Education Training	1,018	262			72	1,352
Ministry of Energy and Water	451	579			5,290	6,320
Ministry of Public Works	373	1,980			9,871	12,224
Ministry of Rural Rehabilitation and Development	308	3,007		100	11,004	14,420
Civil Aviation Authority	182	5,432			640	6,254

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 Transport	130	34				164
Ministry of Borders and Tribal Affairs	204	112			18	334
Ministry of Labor and Social Affairs	890	414		10,916	35	12,254
Ministry of Urban Development and Land	287	1,086			1,869	3,242
Ministry of Justice	547	100			17	664
Attorney General Office	2,211	242			1	2,454
Access Commission to Information	21	8			5	34
State Ministry for Peace	244	120				364
Afghanistan National Standard Authority	47	20				67
Independent Directorate of Local Governance	1,596	1,940		660	4,449	8,644
National Environmental Protection Agency	149	72			4	226
Afghanistan Academy of Sciences	197	22			5	225
Independent Administrative Reform and Civil Services Commission	330	804				1,134
General Directorate of Physical Education and Sports	64	83			50	197
General Directorate of National Security	14,531	3,940			404	18,874
Supreme and Audit office	121	81			1	204
Office of State Minister for Disaster Management	76	54		148		278
Independent Electoral Complaints Commission	254	45			4	303
Independent Election Commission	366	44				410
National Statistics and Information Authority	392	512			58	962
Afghanistan Atomic Energy Commission	39	7				46
General Directorate of Coordination of Kochies Affairs	73	42				116
Kabul Municipality		118			958	1,076
Micro Finance Investment Support Facility for Afghanistan		234				234
Afghanistan Urban Water Supply and Canalization Corporation		7			532	539
Da Afghanistan Brishna Shirkat		389			7,142	7,531

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.
Capital Region	7	160			367	534
Development Independent Authority						
Independent Commission for Overseeing the Implementation of Constitution	43	11				54
Afghanistan Independent Human Rights Commission	7	16			2	25
Afghanistan Independent Land Authority	348	255			91	695
Executive Directorate and Secretariat of Ministers Council	65	64				128
Afghanistan Railway Authority	40	32			2,130	2,203
<b>Total</b>	<b>154,388</b>	<b>59,416</b>	<b>1,416</b>	<b>20,031</b>	<b>66,137</b>	<b>301,389</b>

## Expenditure by Provinces

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

50% of expenditures spent by central government and 50% expenditure is in the provinces.

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

*Table 7- Expenditure by Provinces, Meezan 1399/October 2020 in Million AFNs*

Province	1399/ 2020 Budget	Actual	Percentage
Kabul	19,602	9,826	50%
Nangarhar	19,160	13,898	73%
Kandahar	16,929	11,836	70%
Balkh	14,468	9,941	69%
Herat	18,626	12,239	66%
Paktya	12,326	8,666	70%
Helmand	10,801	6,867	64%
Badakhshan	6,149	4,464	73%
Kunduz	11,964	7,933	66%
Baghlan	5,440	3,894	72%
Takhar	5,388	3,818	71%
Parwan	9,110	5,153	57%
Jawzjan	8,140	5,734	70%
Bamyan	4,382	2,589	59%
Ghazni	4,365	3,075	70%

Province	1399/ 2020 Budget	Actual	Percentage
Faryab	6,068	3,692	61%
Kunarha	4,860	3,209	66%
Khost	4,206	2,702	64%
Farah	2,972	1,928	65%
Wardak	3,604	2,539	70%
Kapisa	3,263	2,393	73%
Paktika	2,888	1,900	66%
Nimroz	3,015	2,434	81%
Logar	2,914	2,017	69%
Laghman	3,154	2,342	74%
Sar-E- Pul	3,102	1,803	58%
Ghor	3,451	2,047	59%
Samangan	5,997	2,140	36%
Daykundi	2,928	1,769	60%
Zabul	1,874	1,102	59%
Badghis	5,058	2,366	47%
Urozgan	1,900	1,190	63%
Nooristan	2,101	1,268	60%
Panjsher	2,163	1,348	62%
Central Ministries	232,891	150,326	65%
Offshore Payments	1,305	940	72%
Contingency Fund	8,561		
<b>Total</b>	<b>475,125</b>	<b>301,389</b>	<b>63%</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 Meezan1399/October 2020 are listed in Table 8.

*Table 8- Expenditure by programs, Meezan 1399/ October 2020 in Million AFNs*

Ministries/Agencies	Programs	Expenditure
<b>Office of the Chief of staff to the president</b>		-
	Service Delivery to the president	1,068
<b>Meshrano Jirga</b>		-
	Parliamentary Affairs	421
<b>Wolesi Jirga</b>		-
	Legislative and Policy Affairs	1,292
<b>Administrative Office of the President</b>		-
	Coordinating and analyzing of Government's Activity	8,424

<b>Ministries/Agencies</b>	<b>Programs</b>	<b>Expenditure</b>
	Effective use of Financial Resources on Procurement of items	521
	Peace Affairs	-
<b>Supreme Court</b>		-
	The National Judiciary Affairs	3,187
<b>President's Protective Service</b>		-
	Presidential Protective Service	1,601
<b>General Directorate of Radio and Television of Afghanistan</b>		-
	Radio and television of Afghanistan broadcasting	469
<b>National Security Council</b>		-
	National Security Council	2,476
<b>Ministry of Finance</b>		-
	Public Finance Management	11,166
	Revenue Management	1,039
	Administrations and Operations	2,295
	Policy Management	99
<b>State Ministry for Parliamentary Affairs</b>		-
	Maintaining and Improving of Parliamentary relations	136
<b>Ministry of Defense</b>		-
	Combat forces	50,482
	Supportive forces	-
<b>Ministry of Foreign Affairs</b>		-
	Political and Economic Affairs	162
	consulate and cultural Affairs	60
	Administrative & Financial Affairs	5,198
<b>Ministry of Haj &amp; Religious Affairs</b>		-
	Islamic Guidance Services.	821
	Hajj and Pilgrimage Services	27
	Awqaf Services	21
	Admin and Finance	233
<b>Ministry of Commerce and Industry</b>		-
	Private sector and industry development	73
	Trade Policy and Transit	171
	Admin and regulatory	225
<b>Ministry of Interior</b>		-
	Internal Security	22,801
	Detection & Anti-Crime	1,731
	Passport & Traffics Services	148
	Supportive Affairs	15,887
<b>Ministry of Education</b>		-
	General Education	23,667
	Islamic Education	1,436
	Literacy	509
	Education Management	2,142
	Technical & Vocational Education and Training	-
<b>Ministry of Higher Education</b>		-
	Academic Programs C104	1,644
	Accessibility to higher education and student support program	2,654
	Good Governance Program	652
	Academic Infrastructures & Facilities Program	529
<b>Ministry of Refugee &amp; Returnees</b>		-
	Refugees and asylums	10
	Returnees & Displaced persons	181
	Administration and Management	253



<b>Ministries/Agencies</b>	<b>Programs</b>	<b>Expenditure</b>
<b>Afghanistan Central Civil Registration Authority</b>		-
	Citizens Identity Confirmation	-
<b>Ministry of Mines and Petroleum</b>		-
	Mines Geological Survey	748
	Mines Regulation & Enforcement	55
	General Administration	293
	Policy & Promotion	119
<b>Ministry of Communication and Information Technology</b>		-
	Electronic Afghanistan (E- Afghanistan)	847
	ICT literacy	20
	General Administration & Management	278
<b>Ministry of Economy</b>		-
	Economic Policy and Strategy and Monitoring and Evaluation	372
	Administration and Management Services	73
<b>Ministry of Information and Culture</b>		-
	Culture and Tourism	190
	Broadcasting and Youth	135
	Finance and management	289
<b>Ministry of Public Health</b>		-
	Institutional Development	2,151
	Health Services Provision	13,063
	Administrative Support	2,135
<b>Ministry of women affairs</b>		-
	Women Support and Strengthening	13
	Gender Development & monitoring of Policy	34
	Administration and Finance	142
<b>Ministry of Agriculture, Irrigation &amp; Livestock</b>		-
	Natural Resource Management	1,270
	Agriculture production and productivity	2,180
	Economic Regeneration	5,768
	Change Management	515
<b>Technical and Vocational Education Training</b>		-
	TVET Academic Affairs(Access, Quality and Lifelong learning)	1,164
	Strategic Management and Supportive Services	187
<b>Ministry of Energy and Water</b>		-
	Availability of competitively priced electricity for community livelihood and industry development	165
	Availability of and accessibility to water for community livelihood and industrial development.	5,932
	General Administration	223
<b>Ministry of Public Works</b>		-
	Infrastructure	10,057
	Road Maintenance	2,047
	Administration and Finance	120
<b>Ministry of Rural Rehabilitation and Development</b>		-
	Rural Infrastructure	6,240
	Economic Development	671
	Local Governance	7,117
	Institutional Support Program	393
<b>Civil Aviation Authority</b>		-
	Civil Aviation Transport Ser.	6,254
<b>Ministry of Transport</b>		-
	Transportation	164
<b>Ministry of Borders and Tribal Affairs</b>		-
	Social Immunity of Tribes and border affairs alignment	334
<b>Ministry of Labor and Social Affairs</b>		-

<b>Ministries/Agencies</b>	<b>Programs</b>	<b>Expenditure</b>
	Labor Support Program	232
	Social affairs program	305
	Martyrs and Disabled Affairs Program	11,090
	Management and Operations Program	628
<b>Ministry of Urban Development and Land</b>		-
	Planning and Urban Development	506
	Housing	186
	Urban Infrastructure	323
	Operation and Management	2,227
<b>Ministry of Justice</b>		-
	Juveniles Affairs	19
	Legal services	62
	Legislative Affairs	55
	Administration and Management	527
<b>Attorney General Office</b>		-
	Military Prosecution Office	273
	Prosecution Office of Crimes against Internal and External Security	219
	Civil and Administrative Prosecution	1,962
<b>Access Commission to Information</b>		-
	strengthening access to information	34
<b>State Ministry for Peace</b>		-
	Reaching to a Dignified and Sustainable Peace	364
<b>Afghanistan National Standard Authority</b>		-
	Quality Infrastructure	13
	Supplement of Standard Services	16
	Administrative	38
<b>Independent Directorate of Local Governance</b>		-
	National Principals for Governance	107
	local governance administration	8,349
	General S+C168port Services	188
<b>National Environmental Protection Agency</b>		-
	Supervision and improvement of environment condition	154
	Formulation and Development of Environmental Laws and Policies	23
	Admin and Finance	49
<b>Afghanistan Academy of Sciences</b>		-
	Academic Researches and establishment of Scientific Infrastructure	225
<b>Independent Administrative Reform and Civil Services Commission</b>		-
	Appointments and Appeals	73
	Public Administration Reform	76
	Capacity Building	45
	Administration & operations	940
<b>General Directorate of Physical Education and Sports</b>		-
	Sports for all	0
	Participate national competition	3
	Financial and Administrative	192
	Football Federation	2
<b>General Directorate of National Security</b>		-
	Security	18,874
<b>Supreme and Audit office</b>		-
	auditing and reporting	204
<b>Office of State Minister for Disaster Management</b>		-

<b>Ministries/Agencies</b>	<b>Programs</b>	<b>Expenditure</b>
	Disaster Preparedness	278
<b>Independent Electoral Complaints Commission</b>		-
	Complaints and objections adjudication	303
<b>Independent Election Commission</b>		-
	Election Process	410
<b>National Statistics and Information Authority</b>		-
	Collect, Analyses and publish of Data	962
<b>Afghanistan Atomic Energy Commission</b>		-
	Development & Application of Nuclear Energy	46
<b>General Directorate of Coordination of Kochies Affairs</b>		-
	Kochi Social Services	116
<b>Kabul Municipality</b>		-
	Urban Infrastructure	1,076
<b>Micro Finance Investment Support Facility for Afghanistan</b>		-
	Micro Finance Investment Support Facility for Afghanistan	234
<b>Afghanistan Urban Water Supply and Canalization Corporation</b>		-
	Water supply and Sewerage	539
<b>Da Afghanistan Brishna Shirkat</b>		-
	Power Supply for all Afghanistan	7,531
<b>Capital Region Development Independent Authority</b>		-
	Development capital zone	534
<b>Independent Commission for Overseeing the Implementation of Constitution</b>		-
	Overseeing the Implementation of Constitution	54
<b>Afghanistan Independent Human Rights Commission</b>		-
	Human Rights Support	25
<b>Afghanistan Independent Land Authority</b>		-
	Afghanistan Land Alignment Program	695
<b>Executive Directorate and Secretariat of Ministers Council</b>		-
	Supervision and Management of the Council of Ministers	128
<b>Afghanistan Railway Authority</b>		-
	Infrastructure	2,203
<b>Total</b>		<b>301,389</b>

## 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 23%, general public services with 16%, and economic affairs with 21% 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, Meezan 1399/October 2020 in Million AFNs

Functions Of Government	Expenditure	Percentage
<b>Total outlays</b>	<b>301,389</b>	<b>100%</b>
<b>General public services</b>	<b>47,098</b>	<b>16%</b>
Executive and legislative organs, financial and fiscal affair	42,681	14%
Foreign economic aid		0%
General services	3,079	1%
Basic research	217	0%
General public services n.e.c	1,122	0%
<b>Defense</b>	<b>68,934</b>	<b>23%</b>
Military defense	45,982	15%
Defense n.e.c.	22,952	8%
<b>Public order and safety</b>	<b>44,157</b>	<b>15%</b>
Police services	23,367	8%
Fire-protection services	658	0%
Law courts	6,396	2%
Prisons	2,636	1%
Public order and safety n.e.c.	11,100	4%
<b>Economic affairs</b>	<b>63,083</b>	<b>21%</b>
General economic, commercial and labor affairs	3,127	1%
Agriculture, forestry, fishing and hunting	15,183	5%
Fuel and energy	7,861	3%
Mining, manufacturing and construction	371	0%
Transport	25,088	8%
Communication	1,146	0%
Other industries	9,569	3%
R&D Economic affairs	737	0%
<b>Environmental protection</b>	<b>1,176</b>	<b>0%</b>
Waste management		0%
Pollution abatement	7	0%
Protection of biodiversity and landscape	1,079	0%
Environmental protection n.e.c.	91	0%
<b>Housing and community amenities</b>	<b>4,679</b>	<b>2%</b>
Housing development	186	0%
Community development	1,728	1%
Water supply	539	0%
Housing and community amenities n.e.c.	2,227	1%
<b>Health</b>	<b>17,749</b>	<b>6%</b>
Outpatient services	12,308	4%
Hospital services	1,156	0%
Public health services		0%
Health n.e.c.	4,285	1%
<b>Recreation, culture, and religion</b>	<b>2,400</b>	<b>1%</b>
Recreational and sporting services	197	0%
Cultural services	479	0%

<b>Functions Of Government</b>	<b>Expenditure</b>	<b>Percentage</b>
Broadcasting and publishing services	613	0%
Religious and other community services	1,103	0%
R&D Recreation, culture and religion	7	0%
<b>Education</b>	<b>34,959</b>	<b>12%</b>
Pre-primary and primary education	15,480	5%
Secondary education	1	0%
Post-secondary non-tertiary education	1,757	1%
Tertiary education		0%
Education not definable by level	2,907	1%
Subsidiary services to education	160	0%
R&D Education	1,047	0%
Education n.e.c.	13,607	5%
<b>Social protection</b>	<b>17,153</b>	<b>6%</b>
Sickness and disability	1,267	0%
Old age	3,075	1%
Survivors	904	0%
Family and children	296	0%
Unemployment		0%
Social exclusion n.e.c.	191	0%
R&D Social protection		0%
Social protection n.e.c.	11,420	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

**Phone:** +93202924258

**Email:** bpmu@mof.gov.af

**Web:** [www.budgetmof.gov.af](http://www.budgetmof.gov.af)

**Add:** National Budget Monitoring and Reporting Unit, Directorate  
General of National Budget, Ministry of Finance, Kabul, Afghanistan

