



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



MONTHLY FINANCIAL REPORT

NATIONAL BUDGET 1399/2020

(Qaws 1399/ December 2020)



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Introduction

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

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

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

The monthly financial report of the national budget in the resources 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, mid-year review, budget supplementary, transfers from contingency fund, and transfers among ministries and agencies.

The financial figures of Qaws/ Deceber may be slightly changed after the Qateia 1399.

Summary of Resources & Expenditure

Afghanistan provides its financial resources through three ways: Domestic Revenue, Grants, and Debt. The share of domestic revenue is 44% and share of grant and debt are 56% 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 63% and development expenditure is 37%.

97% of total estimated domestic revenue has been collected. So far, 173 billion and 165 million AFNs domestic revenue has been collected. In budget amendment 1399/2020, total domestic resources projection is 177 billion and 800 million AFNs (In the FY 1399 the domestic revenues were projected 208 billion and 900 million AFNs, but in the budget amendment, and mid-year review the domestic revenues is decreased due to negative effects of COVID-19 pandemic.).

Domestic revenue decreased 17% in comparison of same time in the last year. Domestic revenues from the start of the fiscal year till now is 173 billion and 165 million AFNs, however

Domestic revenues were 208 billion and 111 million in the same time in the last year. This shows more than 34 billion and 947 million AFNs decrease.

Domestic revenue has increased 113% in comparison of the last month. 26 billion and 88 million AFNs domestic revenue has been collected in Qaws/December, and the revenue collection in Aqrab/November was 12 billion and 225 million AFNs which shows 13 billion and 863 million AFNs increase.

Domestic revenue is 3% low in comparison of monthly plan. Based on the revenue monthly plan, 177 billion and 800 million AFNs should be collected so far, but 173 billion and 165 million AFNs has been collected. It shows 4 billion and 635 million AFNs decrease¹.

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

Table 1- Summary of revenue and expenditure, Qaws1399 /December 2020 in million AFNs

	Estimated 1399/ 2020	Actual	Percentage
Total Resources	455,275	393,238	86%
Domestic Resources	177,800	173,165	97%
External Resources (included Debt)	277,475	220,073	79%
Total Expenditure	506,594	436,485	86%
Operation Budget	310,212	275,846	89%
Development Budget	196,382	160,639	82%
Discretionary Budget	86,085	78,236	91%
Non-Discretionary Budget	110,298	82,402	75%
Budget Deficit	-51,319	-43,247	
Budget Deficit Financing	61,320		
Treasury Reserve	10,000		
Other Reserve	24,950		
IMF Funds	25,470		
Refundable funds by the donors	900		
Balance	10,001		

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

79% projected grants has been received². So far, 220 billion and 73 million AFNs has been received (Debt Included). In the mid-year review 1399/2020, grants has been projected 230 billion and 184 million AFNs. 47 billion and 291 million is added by new commitments of donors in budget supplementary 1-20. So, the total projected grants are 277 billion and 475 million AFNs.

¹ Revenue monthly plan is based on the revenue report of revenue department for 21 June 2020 and it is modified based on the mid-year review 1399/2020.

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

86% of the total projected financial resources have been met. So far, 393 billion and 283 million AFNs has been received. The total resources of fiscal year 1399/ 2020 is projected 455 billion and 275 million AFNs (Domestic Resources, Grants, and debt).

82% of development budget has been spent. 160 billion and 639 million AFNs of development budget has been spent. It includes 78 billion and 236 million from discretionary and 82 billion and 402 million from non-discretionary fund. The total development budget is 196 billion and 382 million AFNs in the fiscal year 1399/2020 (161 billion and 342 million in the mid-year review and 35 billion and 40 million AFNs new commitments of donors in the budget supplementary).

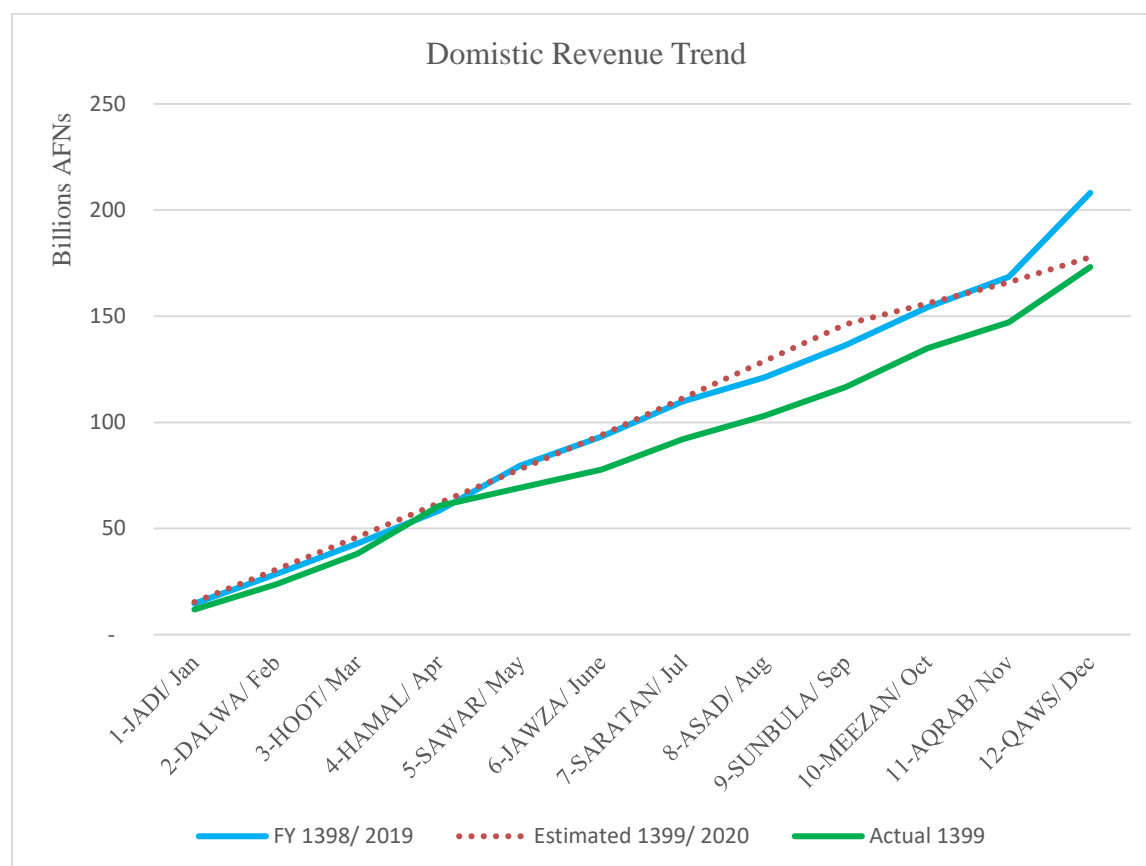


Figure 1- Trends of Domestic Revenue FY 1399/2020

Development expenditure has been increased 15% in comparison to the same period in the last year. It has been spent 160 billion and 300 million AFNs until the end of Qaws 1399/ December 2020 from development budget, while it had been spent 139 billion and 300 million AFNs in the same period in the last fiscal year. It indicates 21 billion and 339 million AFNs increase.

Development expenditure has 294% increase in comparison to the last month. The total expenditure for development budget in Qaws/December is 54 billion and 636 million AFNs, while the expenditure was 13 billion and 859 million AFNs in Aqrab/November which shows 40 billion and 777 million AFNs increase.

Development expenditure is 17% low in comparison to the financial plan. The total projection for development expenditure till end of Qaws1399/December2020 is 193 billion and 31 million AFNs, while the expenditure is 160 billion and 639 million AFNs, which is 32 billion and 392 million AFNs less than the estimated budget for this period.

89% of operation budget has been spent. So far, 275 billion and 864 million AFNs of operation budget has been spent. The total operation budget in the fiscal year 1399/ 2020 is 310 billion and 212 million AFNs (297 billion and 961 million AFNs in the budget mid-year reiview and 12 billion and 251 million AFNs new donor commitment in the budget supplementary).

Operation expenditure hasn't been changed significantly in comparison to the same period of last year. So far in the current fiscal year, 275 billion and 846 million AFNs has been spent. while In the last fiscal year in the same time, 275 billion and 522 million AFNs had been spent. This shows only 323 million AFNs increase in comparison to same period of the last year.

Operation expenditure is 10% low in comparison to the financial plan. 305 billion and 886 million AFNs of operation budget has been planned to spend till end of Qaws/December. While 275 billion and 846 million AFNs has been spent in this period. This shows 30 billion and 40 million AFNs decline in comparison to the planned budget.

Operation expenditure has been increased 103% in comparison to the previous month. The total operation expenditure in Qaws1399/December2020 was 44 billion and 628 million AFNs, while the expenditure in Aqrab/November had been 21 billion and 993 million AFNs, which shows 22 billion and 635 million AFNs decrease in the expenditure compared to the last month.

86% of consolidated budget has been spent. So far, 436 billion and 485 million AFNs of consolidated budget has been spent. The total consolidated budget (Operation+ Development) in the fiscal year 1399/2020 is 506 billion and 594 million AFNs.

Consolidated expenditure has been increased 5% in comparison to the same period of the last year. In the last year, in the same period, 414 billion and 822 million AFNs had been spent. While, so far, in the current fiscal year, 436 billion and 485 million AFNs has been spent. It shows 21 billion and 663 million AFNs increase in comparison to the same period of the last fiscal year.

Consolidated expenditure has been increased 177% in comparison of last month. Consolidated expenditure is 99 billion and 264 million AFNs in Qaws/December and it was 35 billion and 853 million AFNs in Aqrab/November. This shows 63 billion and 411 million increase in consolidated expenditure.

Consolidated expenditure is 13% low in comparison to the financial plan. 498 billion and 916 million AFNs consolidated budget had been planned to spend till end of Qaws/December, but it has been spent 436 billion and 485 million AFNs. It indicates 62 billion and 432 million decrease in comparison to the financial plan.

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

The government's resources and expenditure balance shows a 10% budget deficit. Comparison of government resources and expenditures in the fiscal year 1399/2020 till end of Qaws/December shows 43 billion and 247 million AFNs budget deficit. The total resources that collected in this period is 393 billion and 238 million AFNs (total domestic revenue and grants), and total government expenditure is 436 billion and 485 million AFNs. This budget deficit is covered by treasury reserves and opening balance of development funds.

In the budget mid-year review 1399 the buaget deficit has been projectd 51 billion and 319 million AFNs. the total government revenue (domestic resources & grants) in the fiscal year 1399/2020 has been projected 455 billion and 275 million AFNs, and total expenditure has been projected 506 billion and 594 million AFNs.

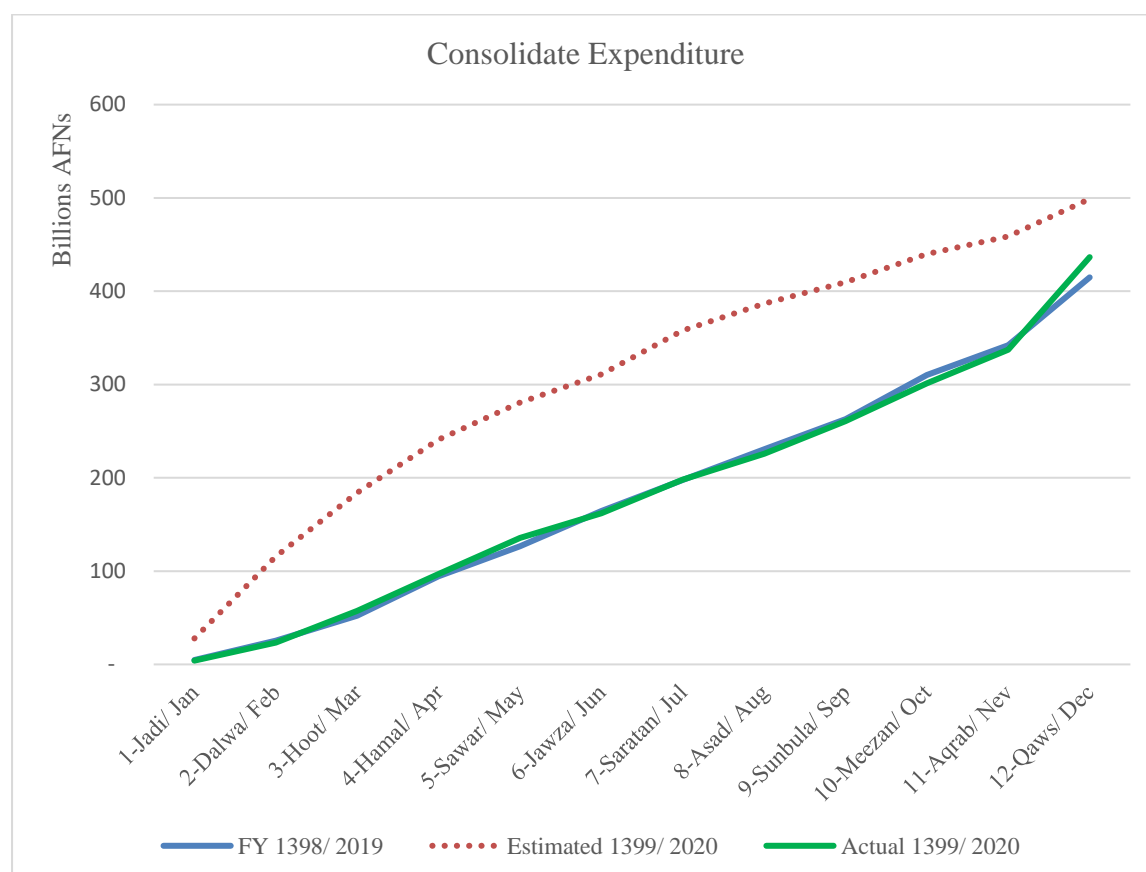


Figure 2- National Budget Expenditure Trends in FY 1399/2020

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 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 Qaws/December tax revenue has high portion in domestic revenue with 45%. And social contribution with near 0% has lowest share in the domestic revenue. More detail on the domestic revenue is shown in table 2 and illustrated on figure 3.

Table 2- resources of domestic revenue and their proportion

Revenue Resources	Revenue	Share of Resources
Tax Revenue	78,010	45%
Customs Duty and taxes imports	32,313	19%
Non Tax Revenue	39,221	23%
Other revenue	10,327	6%
Sale of Government property	13,293	8%
Social Contributions	.3260	0%
Total	173,165	100%

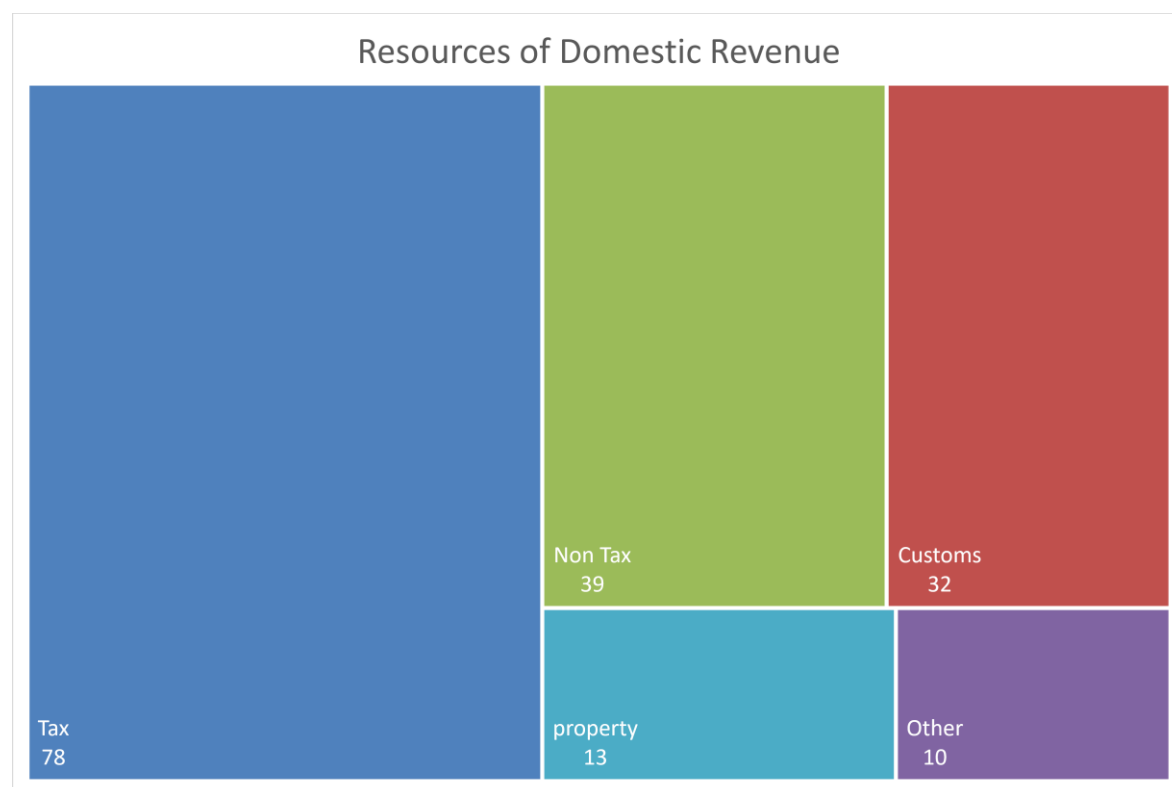


Figure 3- domestic revenue resources in billion AFNs.

B. Grants

Grant has a significant contribution to Afghanistan financial resources. So far, Afghanistan has received 193 billion and 205 million AFNs grant from both sources of foreign governments and international organizations. Foreign governments has the highest contribution with 70% 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	Qaws1399/November2020	Share of Resource
Grants Foreign governments	135,988	70%
Grants International Organizations	57,216	30%
Total	193,205	100%

C. Loans

The total loans has been received by the Afghan government is 26 billion and 869 million AFNs by the end of Qaws/December2020 which is listed in table 4. In the current fiscal year, the most portion of the loans (26,869 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- Qaws1399/January- December2020)

Loans	Utilized Loan
International Organization Loans	26,869

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 Qaws/ December, actual expenditure, and expenditure percentages are shown in the table 5.

Table 5- Expenditure by Ministries and Agencies in Million AFNs, Qaws1399/ December2020

Ministry/Agency	1399/2020 Budget	Qaws/December Budget	Actual	Percentage
Office of the Chief of staff to the president	1,886	1,877	1,355	72%
Meshrano Jirga	568	568	559	98%
Wolesi Jirga	1,681	1,681	1,627	97%
Administrative Office of the President	18,800	18,658	17,683	94%
Supreme Court	4,262	4,262	4,142	97%
President's Protective Service	2,511	2,511	2,200	88%
General Directorate of Radio and Television of Afghanistan	866	865	822	95%
National Security Council	3,971	3,971	3,387	85%
Ministry of Finance	19,928	19,928	19,506	98%
State Ministry for Parliamentary Affairs	238	238	197	83%
Ministry of Defense	81,491	81,432	70,587	87%
Ministry of Foreign Affairs	7,506	7,506	7,020	94%
Ministry of Haj & Religious Affairs	2,013	2,013	1,648	82%
Ministry of Commerce and Industry	859	855	780	91%
Ministry of Interior	66,828	66,828	55,290	83%
Ministry of Education	37,298	37,298	35,845	96%
Ministry of Higher Education	8,261	8,204	7,602	92%
Ministry of Refugee & Returnees	866	865	786	91%
Afghanistan Central Civil Registration Authority				
Ministry of Mines and Petroleum	2,484	2,480	2,283	92%
Ministry of Communication and Information Technology	2,361	2,361	1,379	58%
Ministry of Economy	844	844	605	72%
Ministry of Information and Culture	887	887	838	94%

Ministry/Agency	1399/2020 Budget	Qaws/December Budget	Actual	Percentage
Ministry of Public Health	32,160	31,310	27,990	87%
Ministry of women affairs	306	306	275	90%
Ministry of Agriculture, Irrigation & Livestock	15,363	15,363	12,063	79%
Technical and Vocational Education Training	2,026	2,026	1,913	94%
Ministry of Energy and Water	11,818	11,818	10,832	92%
Ministry of Public Works	24,237	24,237	18,926	78%
Ministry of Rural Rehabilitation and Development	31,016	31,014	27,031	87%
Civil Aviation Authority	8,451	8,451	7,706	91%
Ministry of Transport	304	304	246	81%
Ministry of Borders and Tribal Affairs	546	546	477	87%
Ministry of Labor and Social Affairs	15,528	15,528	15,301	99%
Ministry of Urban Development and Land	5,964	5,964	4,661	78%
Ministry of Justice	999	999	876	88%
Attorney General Office	3,175	3,175	3,124	98%
Access Commission to Information	53	53	43	82%
State Ministry for Peace	819	819	510	62%
Afghanistan National Standard Authority	120	120	92	77%
Independent Directorate of Local Governance	17,614	16,552	12,459	71%
National Environmental Protection Agency	378	374	365	96%
Afghanistan Academy of Sciences	337	337	289	86%
Independent Administrative Reform and Civil Services Commission	1,657	1,657	1,450	88%
General Directorate of Physical Education and Sports	391	391	320	82%
General Directorate of National Security	20,046	20,046	20,032	100%
Supreme and Audit office	553	553	257	46%
Office of State Minister for Disaster Management	841	807	750	89%
Independent Electoral Complaints Commission	419	419	392	94%
Independent Election Commission	657	657	568	87%
National Statistics and Information Authority	2,820	2,805	2,253	80%
Afghanistan Atomic Energy Commission	121	121	58	48%
General Directorate of Coordination of Kochies Affairs	183	183	160	87%
Kabul Municipality	6,729	6,729	4,393	65%
Micro Finance Investment Support Facility for Afghanistan	431	431	383	89%
Afghanistan Urban Water Supply and Canalization Corporation	750	750	737	98%
Da Afghanistan Brishna Shirkat	20,793	20,793	17,548	84%

Ministry/Agency	1399/2020 Budget	Qaws/December Budget	Actual	Percentage
Capital Region Development Independent Authority	1,172	1,172	993	85%
Independent Commission for Overseeing the Implementation of Constitution	78	78	69	87%
Afghanistan Independent Human Rights Commission	68	68	52	77%
Afghanistan Independent Land Authority	1,440	1,440	976	68%
Executive Directorate and Secretariat of Ministers Council	383	192	128	33%
Afghanistan Railway Authority	4,189	4,198	3,650	87%
Contingency Fund	5,251			
Total	506,594	498,916	436,485	86%

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 436 billion and 485 million AFNs, which 46% on code 21, wages and salaries, 21% on code 22, goods and services, close to 0% on code 23, interest & repayment of loans, 6% on code 24, subsidies and social benefits, and 27% 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.

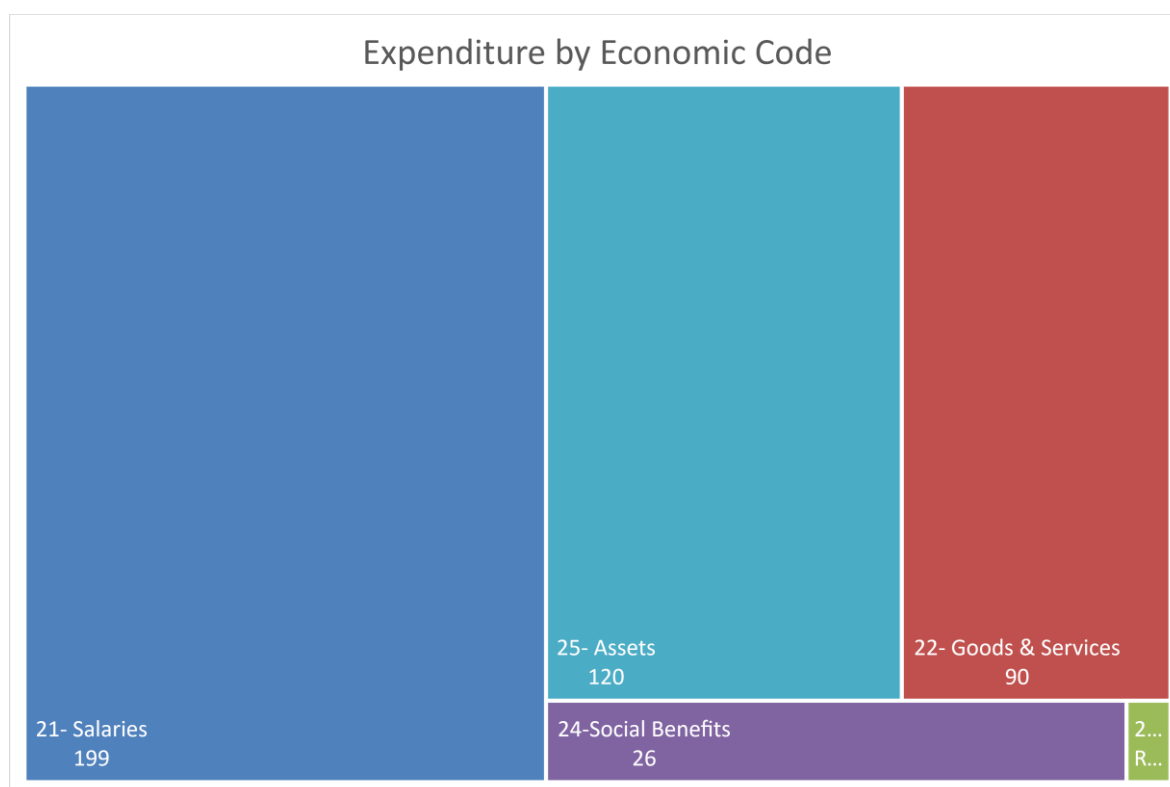


Figure 4- expenditure 1399/2020 by economic major code in billion AFNs

Table 6- Expenditure by Economic Major Codes, Qaws1399/December2020 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	971	377			7	1,355
Meshrano Jirga	449	102			8	559
Wolesi Jirga	1,457	160			10	1,627
Administrative Office of the President	3,550	1,928		112	12,094	17,683
Supreme Court	3,683	235			224	4,142
President's Protective Service	1,744	291			165	2,200
General Directorate of Radio and Television of Afghanistan	360	381			82	822
National Security Council	3,009	327		7	44	3,387
Ministry of Finance	2,684	5,111	1,958	8,837	916	19,506
State Ministry for Parliamentary Affairs	152	43			1	197
Ministry of Defense	60,118	8,995		6	1,467	70,587
Ministry of Foreign Affairs	3,782	2,510			728	7,020
Ministry of Haj & Religious Affairs	1,147	353			148	1,648
Ministry of Commerce and Industry	364	264			152	780
Ministry of Interior	43,459	7,893		1,552	2,386	55,290
Ministry of Education	31,405	3,224			1,216	35,845
Ministry of Higher Education	4,859	2,192			551	7,602
Ministry of Refugee &Returnees	271	131		350	34	786
Afghanistan Central Civil Registration Authority						
Ministry of Mines and Petroleum	407	669			1,207	2,283
Ministry of Communication and Information Technology	404	345			630	1,379
Ministry of Economy	212	381			11	605
Ministry of Information and Culture	437	314			87	838
Ministry of Public Health	2,998	20,316			4,676	27,990
Ministry of women affairs	177	84			14	275
Ministry of Agriculture, Irrigation & Livestock	1,116	3,887			7,061	12,063
Technical and Vocational Education Training	1,309	479			125	1,913
Ministry of Energy and Water	546	921			9,365	10,832
Ministry of Public Works	458	2,627			15,841	18,926
Ministry of Rural Rehabilitation and Development	377	4,235		226	22,192	27,031
Civil Aviation Authority	269	6,426			1,011	7,706
Ministry of Transport	169	66			11	246

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 Borders and Tribal Affairs	251	196			30	477
Ministry of Labor and Social Affairs	1,111	624		13,473	92	15,301
Ministry of Urban Development and Land	381	1,335			2,946	4,661
Ministry of Justice	677	167			32	876
Attorney General Office	2,695	427			3	3,124
Access Commission to Information	26	12			5	43
State Ministry for Peace	318	192				510
Afghanistan National Standard Authority	59	33				92
Independent Directorate of Local Governance	2,007	2,588		709	7,155	12,459
National Environmental Protection Agency	184	132			48	365
Afghanistan Academy of Sciences	241	41			7	289
Independent Administrative Reform and Civil Services Commission	401	1,024			25	1,450
General Directorate of Physical Education and Sports	80	143			97	320
General Directorate of National Security	15,621	3,940			471	20,032
Supreme and Audit office	150	105			1	257
Office of State Minister for Disaster Management	94	97		554	5	750
Independent Electoral Complaints Commission	296	77			20	392
Independent Election Commission	453	116				568
National Statistics and Information Authority	514	1,413			326	2,253
Afghanistan Atomic Energy Commission	47	9			1	58
General Directorate of Coordination of Kochies Affairs	89	66			5	160
Kabul Municipality		488			3,905	4,393
Micro Finance Investment Support Facility for Afghanistan		383				383
Afghanistan Urban Water Supply and Canalization Corporation		8			729	737
Da Afghanistan Brishna Shirkat		665			16,882	17,548
Capital Region Development Independent Authority	9	196			788	993

Ministry/Agency	21 Wages and Salaries	22 Goods and Services	23 Repayment of Loans	24 Social Benefits	25 Acquisition of Assets	Sum of Expend.
Independent Commission for Overseeing the Implementation of Constitution	52	17				69
Afghanistan Independent Human Rights Commission	14	26			12	52
Afghanistan Independent Land Authority	436	422			118	976
Executive Directorate and Secretariat of Ministers Council	64	64				128
Afghanistan Railway Authority	51	51			3,548	3,650
Total	198,665	90,320	1,958	25,827	119,715	436,485

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 Qaws1399/December2020 is shown in table 7.

Table 7- Expenditure by Provinces, Qaws1399/December2020 in Million AFNs

Province	1399/2020 Budget	Actual	Percentage
Kabul	21,563	17,001	79%
Nangarhar	20,424	18,763	92%
Kandahar	17,607	16,235	92%
Balkh	15,538	14,044	90%
Herat	20,028	17,332	87%
Paktya	12,609	11,651	92%
Helmand	11,454	9,476	83%
Badakhshan	6,493	6,151	95%
Kunduz	11,860	10,687	90%
Baghlan	5,613	5,214	93%
Takhar	5,749	5,243	91%
Parwan	9,353	7,685	82%
Jawzjan	12,093	10,887	90%
Bamyan	4,343	3,514	81%
Ghazni	4,334	4,067	94%
Faryab	5,877	5,431	92%

Province	1399/2020 Budget	Actual	Percentage
Kunarha	4,342	4,070	94%
Khost	4,539	3,934	87%
Farah	2,887	2,699	93%
Wardak	3,810	3,570	94%
Kapisa	3,631	3,383	93%
Paktika	2,901	2,621	90%
Nimroz	4,038	3,857	96%
Logar	3,218	2,941	91%
Laghman	3,373	3,134	93%
Sar-E- Pul	2,870	2,625	91%
Ghor	3,146	2,841	90%
Samangan	6,092	4,619	76%
Daykundi	2,845	2,584	91%
Zabul	1,855	1,534	83%
Badghis	4,860	3,509	72%
Urozgan	1,955	1,759	90%
Nooristan	2,378	2,037	86%
Panjsher	1,834	1,763	96%
Central Ministries	254,602	218,547	86%
Offshore Payments	1,228	1,077	88%
Contingency Fund	5,251		
Total	506,594	436,485	86%

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 Qaws 1399/ December 2020 are listed in Table 8.

Table 8- Expenditure by programs, Agrab 1399/ December 2020 in Million AFNs

Ministries/Agencies	Programs	Expenditure
Office of the Chief of staff to the president		-
	Service Delivery to the president	1,355
Meshrano Jirga		
	Parliamentary Affairs	559
Wolesi Jirga		
	Legislative and Policy Affairs	1,627
Administrative Office of the President		

Ministries/Agencies	Programs	Expenditure
	Coordinating and analyzing of Government's Activity	17,046
	Effective use of Financial Resources on Procurement of items	638
	Peace Affairs	
Supreme Court	The National Judiciary Affairs	4,142
President's Protective Service	Presidential Protective Service	2,200
General Directorate of Radio and Television of Afghanistan	Radio and television of Afghanistan broadcasting	822
National Security Council	National Security Council	3,387
Ministry of Finance	Public Finance Management	14,620
	Revenue Management	1,344
	Administrations and Operations	3,413
	Policy Management	129
State Ministry for Parliamentary Affairs	Maintaining and Improving of Parliamentary relations	197
Ministry of Defense	Combat forces	70,364
	Supportive forces	223
Ministry of Foreign Affairs	Political and Economic Affairs	220
	consulate and cultural Affairs	109
	Administrative & Financial Affairs	6,691
Ministry of Haj & Religious Affairs	Islamic Guidance Services.	1,266
	Hajj and Pilgrimage Services	35
	Awqaf Services	28
	Admin and Finance	319
Ministry of Commerce and Industry	Private sector and industry development	201
	Trade Policy and Transit	254
	Admin and regulatory	325
Ministry of Interior	Internal Security	30,536
	Detection & Anti-Crime	2,272
	Passport & Traffics Services	256
	Supportive Affairs	22,226
Ministry of Education	General Education	30,437
	Islamic Education	1,891
	Literacy	679
	Education Management	2,837

Ministries/Agencies	Programs	Expenditure
	Technical & Vocational Education and Training	
Ministry of Higher Education		
	Academic Programs C104	2,280
	Accessibility to higher education and student support program	3,194
	Good Governance Program	1,223
	Academic Infrastructures & Facilities Program	904
Ministry of Refugee & Returnees		
	Refugees and asylums	14
	Returnees & Displaced persons	456
	Administration and Management	317
Afghanistan Central Civil Registration Authority		
	Citizens Identity Confirmation	
Ministry of Mines and Petroleum		
	Mines Geological Survey	1,375
	Mines Regulation & Enforcement	347
	General Administration	365
	Policy & Promotion	197
Ministry of Communication and Information Technology		
	Electronic Afghanistan (E- Afghanistan)	974
	ICT literacy	24
	General Administration & Management	381
Ministry of Economy		
	Economic Policy and Strategy and Monitoring and Evaluation	518
	Administration and Management Services	87
Ministry of Information and Culture		
	Culture and Tourism	282
	Broadcasting and Youth	152
	Finance and management	404
Ministry of Public Health		
	Institutional Development	3,957
	Health Services Provision	21,065
	Administrative Support	2,968
Ministry of women affairs		
	Women Support and Strengthening	19
	Gender Development & monitoring of Policy	41
	Administration and Finance	215
Ministry of Agriculture, Irrigation & Livestock		
	Natural Resource Management	1,777
	Agriculture production and productivity	3,023
	Economic Regeneration	6,618
	Change Management	646
Technical and Vocational Education Training		
	TVET Academic Affairs (Access, Quality and Lifelong learning)	1,680
	Strategic Management and Supportive Services	233
Ministry of Energy and Water		

Ministries/Agencies	Programs	Expenditure
	Availability of competitively priced electricity for community livelihood and industry development	236
	Availability of and accessibility to water for community livelihood and industrial development.	10,271
	General Administration	325
Ministry of Public Works		
	Infrastructure	16,417
	Road Maintenance	2,349
	Administration and Finance	160
Ministry of Rural Rehabilitation and Development		
	Rural Infrastructure	7,848
	Economic Development	991
	Local Governance	17,690
	Institutional Support Program	501
Civil Aviation Authority		
	Civil Aviation Transport Ser.	7,706
Ministry of Transport		
	Transportation	246
Ministry of Borders and Tribal Affairs		
	Social Immunity of Tribes and border affairs alignment	477
Ministry of Labor and Social Affairs		
	Labor Support Program	296
	Social affairs program	413
	Martyrs and Disabled Affairs Program	13,715
	Management and Operations Program	876
Ministry of Urban Development and Land		
	Planning and Urban Development	598
	Housing	287
	Urban Infrastructure	423
	Operation and Management	3,353
Ministry of Justice		
	Juveniles Affairs	20
	Legal services	80
	Legislative Affairs	70
	Administration and Management	706
Attorney General Office		
	Military Prosecution Office	338
	Prosecution Office of Crimes against Internal and External Security	267
	Civil and Administrative Prosecution	2,520
Access Commission to Information		
	strengthening access to information	43
State Ministry for Peace		
	Reaching to a Dignified and Sustainable Peace	510

Ministries/Agencies	Programs	Expenditure
Afghanistan National Standard Authority		
	Quality Infrastructure	20
	Supplement of Standard Services	19
	Administrative	54
Independent Directorate of Local Governance		
	National Principals for Governance	109
	local governance administration	11,907
	General S+C168port Services	443
National Environmental Protection Agency		
	Supervision and improvement of environment condition	277
	Formulation and Development of Environmental Laws and Policies	26
	Admin and Finance	63
Afghanistan Academy of Sciences		
	Academic Researches and establishment of Scientific Infrastructure	289
Independent Administrative Reform and Civil Services Commission		
	Appointments and Appeals	88
	Public Administration Reform	93
	Capacity Building	56
	Administration & operations	1,212
General Directorate of Physical Education and Sports		
	Sports for all	
	Participate national competition	3
	Financial and Administrative	315
	Football Federation	2
General Directorate of National Security		
	Security	20,032
Supreme and Audit office		
	auditing and reporting	257
Office of State Minister for Disaster Management		
	Disaster Preparedness	750
Independent Electoral Complaints Commission		
	Complaints and objections adjudication	392
Independent Election Commission		
	Election Process	568
National Statistics and Information Authority		
	Collect, Analyses and publish of Data	2,253
Afghanistan Atomic Energy Commission		
	Development & Application of Nuclear Energy	58
General Directorate of Coordination of Kochies Affairs		
	Kochi Social Services	160
Kabul Municipality		
	Urban Infrastructure	4,393
Micro Finance Investment Support Facility for Afghanistan		

Ministries/Agencies	Programs	Expenditure
	Micro Finance Investment Support Facility for Afghanistan	383
Afghanistan Urban Water Supply and Canalization Corporation		
	Water supply and Sewerage	737
Da Afghanistan Brishna Shirkat		
	Power Supply for all Afghanistan	17,548
Capital Region Development Independent Authority		
	Development capital zone	993
Independent Commission for Overseeing the Implementation of Constitution		
	Overseeing the Implementation of Constitution	69
Afghanistan Independent Human Rights Commission		
	Human Rights Support	52
Afghanistan Independent Land Authority		
	Afghanistan Land Alignment Program	976
Executive Directorate and Secretariat of Ministers Council		
	Supervision and Management of the Council of Ministers	128
Afghanistan Railway Authority		
	Infrastructure	3,650
Total		436,485

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 21%, general public services with 16%, and economic affairs with 23% have high portion in consolidated expenditure. And environmental protection with nearly 0%, 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, Qaws 1399/ December 2020 in Million AFNs

Functions Of Government	Expenditure	Percentage
Total outlays	436,485	100%
General public services	71,057	16%
Executive and legislative organs, financial and fiscal affair	64,329	15%
Foreign economic aid		0%
General services	4,922	1%
Basic research	274	0%
General public services n.e.c	1,531	0%
Defense	92,706	21%

Functions Of Government	Expenditure	Percentage
Military defense	68,587	16%
Defense n.e.c.	24,119	6%
Public order and safety	60,990	14%
Police services	32,241	7%
Fire-protection services	1,135	0%
Law courts	8,278	2%
Prisons	3,394	1%
Public order and safety n.e.c.	15,943	4%
Economic affairs	100,586	23%
General economic, commercial and labor affairs	4,637	1%
Agriculture, forestry, fishing and hunting	20,541	5%
Fuel and energy	17,538	4%
Mining, manufacturing and construction	738	0%
Transport	33,847	8%
Communication	1,379	0%
Other industries	20,528	5%
R&D Economic affairs	1,378	0%
Environmental protection	1,650	0%
Waste management		0%
Pollution abatement	57	0%
Protection of biodiversity and landscape	1,470	0%
Environmental protection n.e.c.	123	0%
Housing and community amenities	9,976	2%
Housing development	287	0%
Community development	5,598	1%
Water supply	737	0%
Housing and community amenities n.e.c.	3,353	1%
Health	27,709	6%
Outpatient services	19,146	4%
Hospital services	1,638	0%
Public health services		0%
Health n.e.c.	6,925	2%
Recreation, culture, and religion	3,652	1%
Recreational and sporting services	320	0%
Cultural services	686	0%
Broadcasting and publishing services	983	0%
Religious and other community services	1,648	0%
R&D Recreation, culture and religion	14	0%
Education	44,560	10%
Pre-primary and primary education	19,135	4%
Secondary education	3	0%
Post-secondary non-tertiary education	2,338	1%
Tertiary education		0%

Functions Of Government	Expenditure	Percentage
Education not definable by level	4,050	1%
Subsidiary services to education	192	0%
R&D Education	1,424	0%
Education n.e.c.	17,417	4%
Social protection	23,600	5%
Sickness and disability	1,691	0%
Old age	5,677	1%
Survivors	1,227	0%
Family and children	386	0%
Unemployment		0%
Social exclusion n.e.c.	469	0%
R&D Social protection		0%
Social protection n.e.c.	14,150	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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