



Islamic Republic of Afghanistan

Ministry of Finance

Directorate General of National Budget



MONTHLY FINANCIAL REPORT

NATIONAL BUDGET 1399/2020

(Saratan 1399/July 2020)



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Introduction

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

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

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

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 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 52% and share of grant and debt are 48% 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%.

44% 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, 92 billion and 78 million AFNs domestic revenue has been collected.

Domestic revenue decreased 16% in comparison of same time in last year. Domestic revenues from the start of the fiscal year till now is 92 billion and 78 million AFNs, however Domestic revenues were 109 billion and 826 million in the same time in the last year. This shows more than 17 billion AFNs decrease.

Domestic revenue has increase 64% in comparison of the last month. Revenue collection has been 14 billion and 233 million AFNs in Spartan/July, and the revenue collection in

Jawza/June was 8 billion and 669 million AFNs which shows more than 5 billion and 564 million AFNs increase.

Domestic revenue is 17% low in comparison of monthly plan. Based on the revenue monthly plan, 111 billion AFNs should be collected so far, but 92 billion AFNs has been collected. It shows 19 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, Saratan1399 /July 2020 in Million AFNs

	Estimated 1399/ 2020	Actual	Percentage
Total Resources	442,676	178,188	40%
Domestic Resources	208,900	92,078	44%
Grants (included Debt)	233,776	86,110	37%
Total Expenditure	455,073	198,166	44%
Operation Budget	301,310	143,745	48%
Development Budget	153,763	54,421	35%
Discretionary Budget	64,023	30,848	48%
Non-Discretionary Budget	89,740	23,572	26%
Balance	-12,397	-19,978	

37% projected grants has been received². In the national budget 1399/2020, grants has been projected 207 billion and 84 million AFNs and 26 billion and 693 million is added by new commitments of donors in budget supplementary, so, the total project grants is 233 billion and 776 million. So far, 86 billion and 110 million AFNs has been received. (Loans Included)

40% of the total projected financial resources have been met. The total resources of fiscal year 1399/ 2020 is projected 442 billion and 676 million AFNs (Domestic Resources & Grants Included), and so far, 178 billion and 188 million AFNs has been received

35% of development budget has been spent. The total development budget is 153 billion and 763 million AFNs in the fiscal year 1399/2020 (139.28 billion approved budget and 12 billion and 210 million AFNs new commitments of donors). 54 billion and 421 million AFNs has been spent. It includes 30 billion and 848 million from discretionary and 23 billion and 572 million from non-discretionary fund.

Development expenditure declined 6% in comparison to the same period in the last year. It has been spent 54 billion and 421 million AFNs until the end of Saratan 1399/ July 2020 form development budget, while it had been spent more than 58 billion and 36 million AFNs in the same period in the last fiscal year. It indicates 3 billion and 626 million AFNs 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 low, for this reason mostly it counts in the grants.

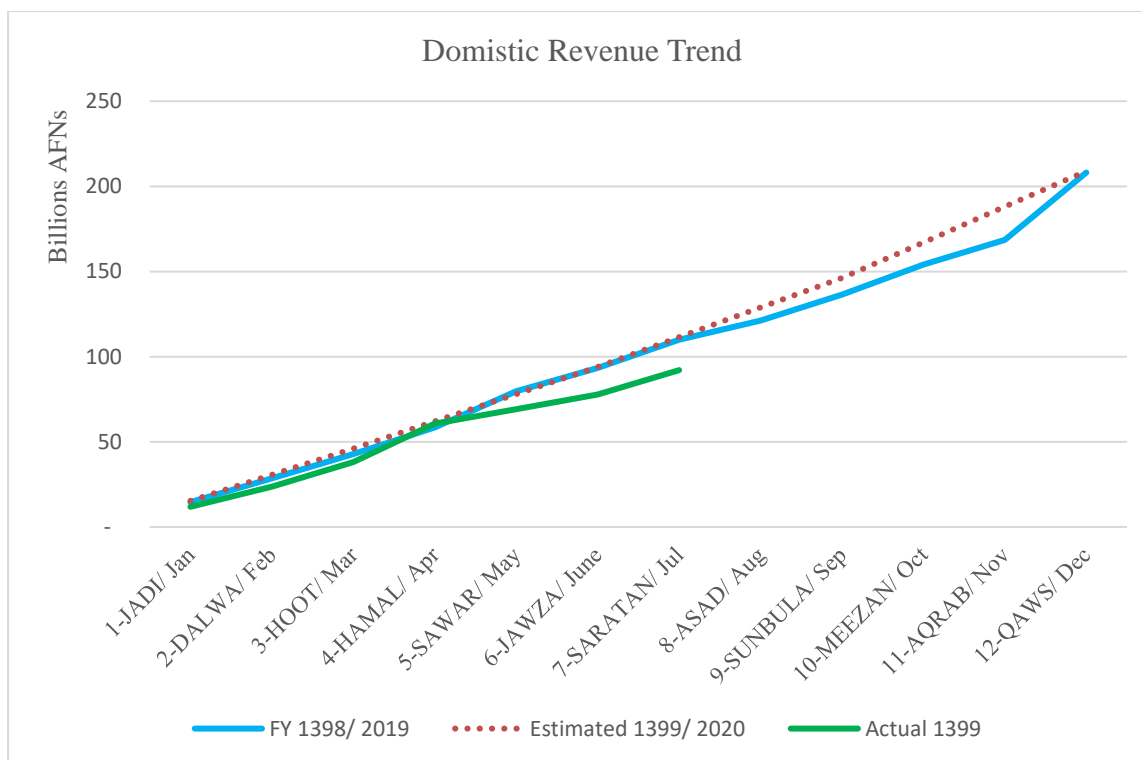


Figure 1- Trends of Domestic Revenue FY 1399/2020

Development expenditure has 20% increase in comparison to the last month. The total expenditure for development budget in Saratan/July is 10 billion and 872 million AFS, while the expenditure was 9 billion and 65 million AFNs in Jawza/June which shows 1 billion and 807 million AFNs increase.

Development expenditure is 61% low in comparison to the financial plan. The total projection for development expenditure till end of Saratan 1399/July 2020 is 141 billion and 194 million AFNs, while the expenditure is 54 billion and 421 million AFNs, which is 86 billion and 774 million AFNs less than the estimated budget for this period.

48% of operation budget has been spent. The total operation budget in the fiscal year 1399/2020 is 301 billion and 310 million AFNs (289 billion and 100 million AFNs approved budget and 12 billion and 210 million AFNs new donor commitment), and so far, 143 billion and 745 million AFNs has been spent.

Operation expenditure has been increased 3% in comparison to the same period of last year. In the last fiscal year in the same time, 139 billion and 659 million AFNs had been spent. While so far in the current fiscal year, 143 billion and 745 million AFNs has been spent. This shows 4 billion and 86 million AFNs increase in comparison to last year same period.

Operation expenditure is 37% low in comparison to the financial plan. 229 billion and 796 million AFNs of operation budget has been planned to spend till end of Saratan/July. While 143 billion and 745 million AFNs has been spent in this year. This shows 86 billion and 50 million AFNs decline in comparison to the planned budget.

Operation expenditure has been increased 48% in comparison to the previous month. The total operation expenditure in Saratan 1399/July 2020 was 25 billion and 405 million AFNs, while the expenditure in Jawza/June had been 17 billion and 22 million AFNs, which shows 8 billion and 138 AFNs increase in the expenditure compared to the last month.

44% of consolidated budget has been spent. The total consolidated budget (Operation+ Development) in the fiscal year 1399/2020 is 455 billion and 73 million AFNs. And so far, 198 billion and 166 million AFNs has been spent.

Consolidated expenditure doesn't have much different in comparison to the same period of the last year. In the last year, in the same period, 197 billion and 696 million AFNs had been spent. While so far in the current fiscal year, 198 billion and 166 million AFNs has been spent. It is shown only 470 million AFNs billion increase in comparison to the same period of the last fiscal year

Consolidated expenditure is 47% low in comparison to the financial plan. 370 billion and 990 million AFNs consolidated budget had been planned to spend till end of Saratan/July, but it has been spent 198 billion and 166 million AFNs. It indicates 172 billion and 824 million decrease in comparison to financial plan.

Consolidated expenditure has been increased 38% in comparison of last month. Consolidated expenditure is 36 billion and 277 million AFNs in Saratan/July and it was 26 billion and 287 million AFNs in Jawza/June. This shows more than 9 billion and 990 million increase in consolidated expenditure.

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

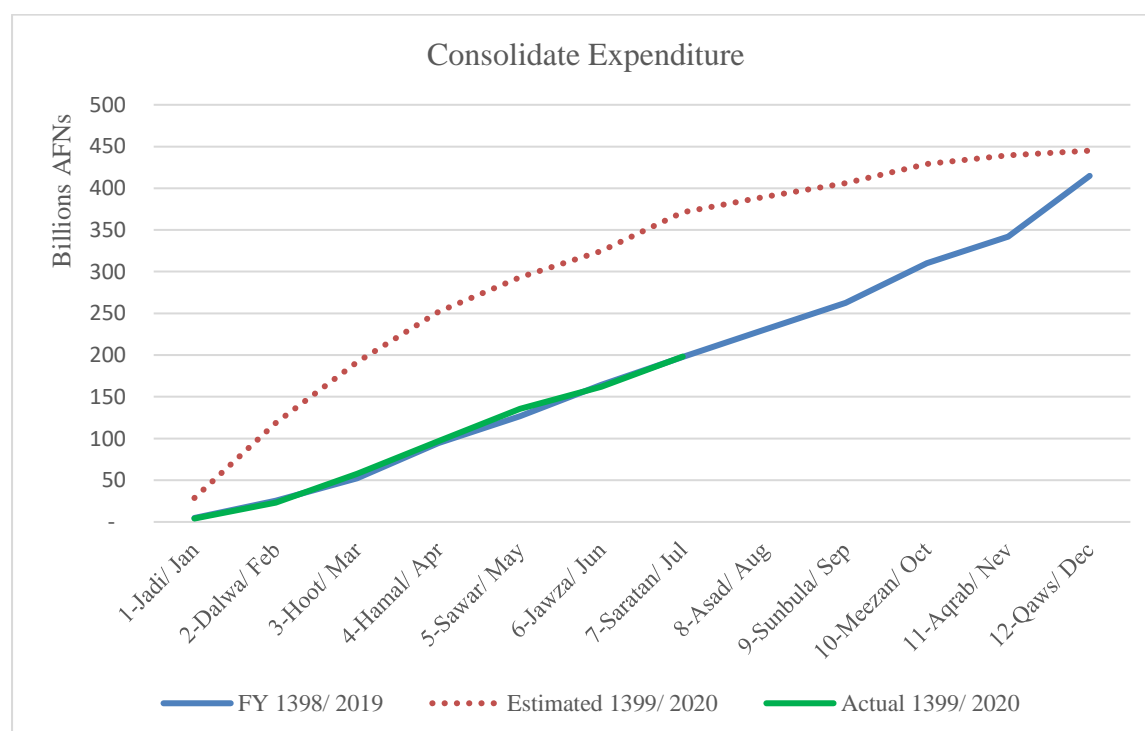


Figure 2- National Budget Expenditure Trends in FY 1399I/ 2020

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 10% temporary budget deficit. Comparison of government resources and expenditures in the fiscal year 1399/ 2020 till end of Saratan/July shows 19 billion and 987 million AFNs temporary budget deficit. The total resources that collected in this period is 178 billion and 188 million AFNs (total domestic revenue and grants), and total government expenditure is 198 billion and 166 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 442 billion and 676 million AFNs, and total expenditure has been projected 455 billion and 73 million 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 Saratan/July tax 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	29,295	32%
Customs Duty and taxes imports	10,704	12%
Non Tax Revenue	13,737	15%
Other revenue	25,088	27%
Sale of Government property	13,242	14%
Social Contributions	12	0%
Total	92,078	100%

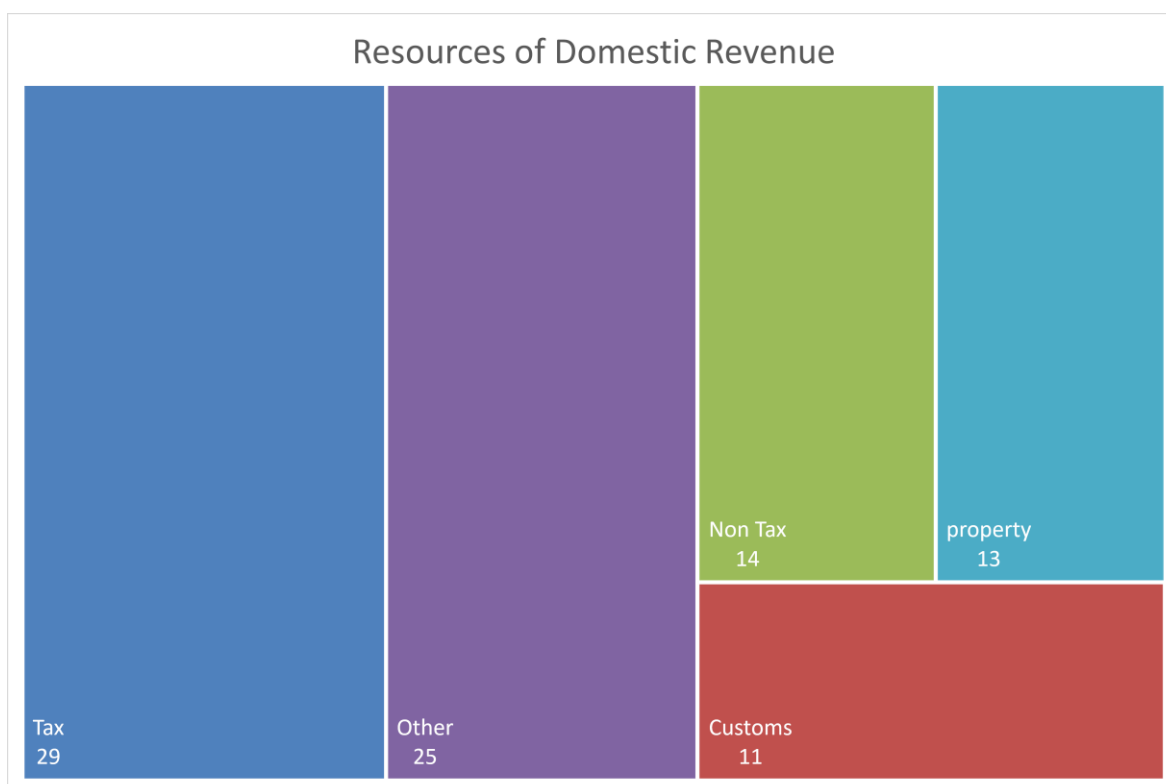


Figure 3- domestic revenue resources in billion AFNs.

B. Grants

Grant has a significant contribution to Afghanistan financial resources. So far, Afghanistan has received 68 billion and 553 million AFNs grant from both sources of foreign governments and international organizations. Foreign governments has the highest contribution with 83% 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	56,907	83%
Grants International Organizations	11,646	17%
Total	68,553	100%

C. Loans

The total loans has been received by the Afghan government is 17 billion and 557 million AFNs by the end of Saratan 1399/July 2020 which is listed in table 4.

Table 4- Loans in million AFNs (Jadi 1398- Saratan 1399/January- July 2020)

Loans	Utilized Loan
International Organization Loans	17,557

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 Saratan/ July, actual expenditure, and expenditure percentages are shown in the table 5.

Table 5- Expenditure by Ministries and Agencies in Million AFNs, Saratan 1399/ July 2020

Ministry/Agency	1399/ 2020 Budget	Saratan/July Budget	Actual	Percentage
Office of the Chief of staff to the president	1,940	1,498	841	43%
Meshrano Jirga	557	346	281	50%
Wolesi Jirga	1,624	1,093	895	55%
Administrative Office of the President	9,581	9,423	7,114	74%
Supreme Court	3,958	2,373	2,213	56%
President's Protective Service	2,687	1,571	1,064	40%
General Directorate of Radio and Television of Afghanistan	699	512	334	48%
National Security Council	3,915	3,469	1,509	39%
Ministry of Finance	14,838	14,148	12,194	82%
State Ministry for Parliamentary Affairs	190	138	94	49%
Ministry of Defense	80,746	68,539	32,250	40%
Ministry of Foreign Affairs	7,167	5,543	4,549	63%
Ministry of Haj & Religious Affairs	1,920	1,249	727	38%
Ministry of Commerce and Industry	941	627	313	33%
Ministry of Interior	66,035	49,631	27,137	41%
Ministry of Education	37,992	24,879	19,458	51%
Ministry of Higher Education	8,610	6,435	3,685	43%
Ministry of Refugee & Returnees	661	480	289	44%
Afghanistan Central Civil Registration Authority				1%
Ministry of Mines and Petroleum	1,480	1,120	603	41%
Ministry of Communication and Information Technology	2,716	2,323	383	14%
Ministry of Economy	710	548	296	42%
Ministry of Information and Culture	820	656	401	49%
Ministry of Public Health	26,231	22,418	11,966	46%
Ministry of women affairs	286	182	134	47%
Ministry of Agriculture, Irrigation & Livestock	11,309	9,913	2,555	23%
Technical and Vocational Education Training	2,070	1,402	858	
Ministry of Energy and Water	10,136	9,049	4,190	41%
Ministry of Public Works	19,490	18,983	8,080	41%
Ministry of Rural Rehabilitation and Development	26,616	26,104	9,149	34%
Civil Aviation Authority	5,575	7,413	4,044	73%
Ministry of Transport	337	204	113	34%
Ministry of Borders and Tribal Affairs	575	317	206	36%
Ministry of Labor and Social Affairs	15,479	14,796	7,079	46%
Ministry of Urban Development and Land	5,533	4,896	1,691	31%
Ministry of Justice	1,030	607	438	43%
Attorney General Office	3,146	2,052	1,687	54%

Ministry/Agency	1399/ 2020 Budget	Saratan/July Budget	Actual	Percentage
Access Commission to Information	54	34	23	14%
State Ministry for Peace	850	572	200	12%
Afghanistan National Standard Authority	159	120	51	32%
Independent Directorate of Local Governance	13,474	11,224	6,226	46%
National Environmental Protection Agency	420	270	146	35%
Afghanistan Academy of Sciences	354	221	145	41%
Independent Administrative Reform and Civil Services Commission	1,627	1,011	697	43%
General Directorate of Physical Education and Sports	423	296	118	28%
General Directorate of National Security	19,138	14,254	14,116	74%
Supreme and Audit office	555	434	131	24%
Office of State Minister for Disaster Management	490	404	161	33%
Independent Electoral Complaints Commission	394	338	220	56%
Independent Election Commission	654	579	279	43%
National Statistics and Information Authority	2,117	1,740	511	24%
Afghanistan Atomic Energy Commission	117	67	31	26%
General Directorate of Coordination of Kochies Affairs	200	162	75	38%
Kabul Municipality	3,653	2,449	597	16%
Micro Finance Investment Support Facility for Afghanistan	431	159		0%
Afghanistan Urban Water Supply and Canalization Corporation	700	700	369	53%
Da Afghanistan Brishna Shirkat	14,335	14,017	3,386	24%
Capital Region Development Independent Authority	1,881	1,556	374	20%
Independent Commission for Overseeing the Implementation of Constitution	85	53	33	39%
Afghanistan Independent Human Rights Commission	64	41	10	16%
Afghanistan Independent Land Authority	1,348	879	462	34%
Executive Directorate and Secretariat of Ministers Council	632	377	133	21%
Afghanistan Railway Authority	4,270	4,095	856	20%
Contingency Fund	9,045			
Total	455,073	370,990	198,166	44%

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 198 billion and 166 million AFNs, which 54% on code 21, wages and salaries, 19% 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.

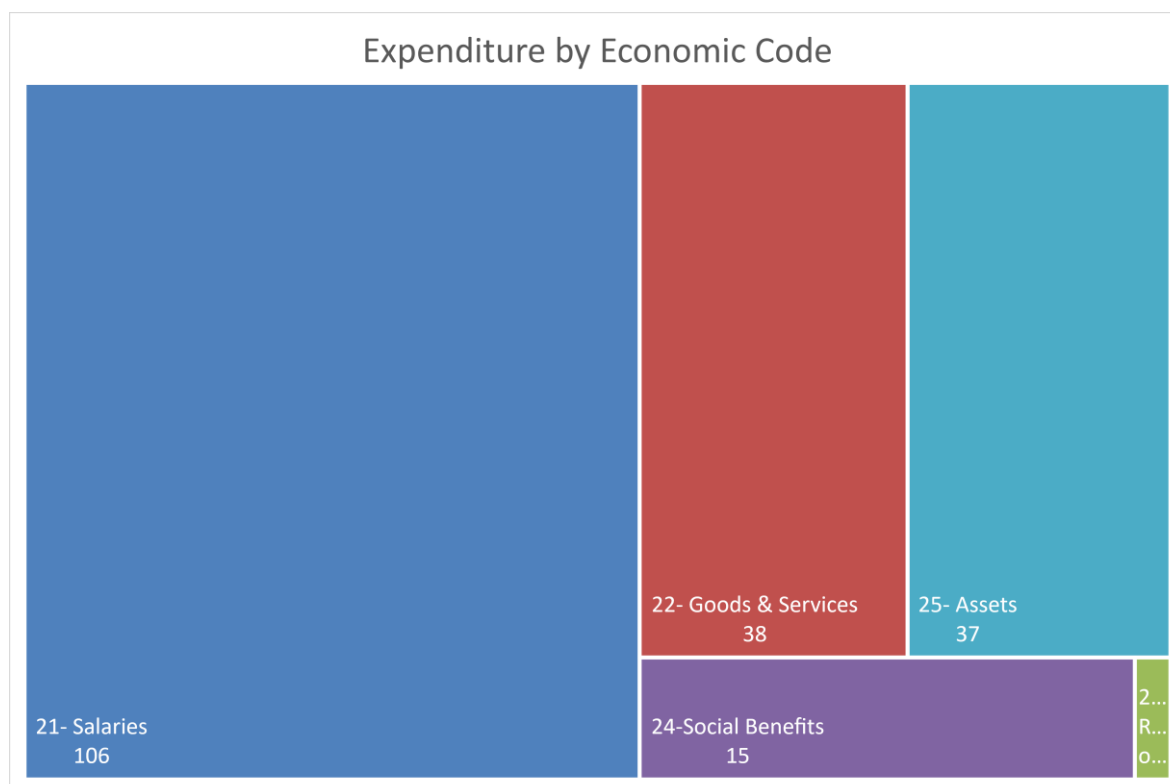


Figure 4- expenditure 1399/2020 by economic major code in billion AFNs

Table 6- Expenditure Economic Major Codes, Saratan1399/July 2020 in Million AFNs

Ministry/Agency	21 Wages and Salaries	22 Goods and Services	23 Repaymen t of Loans	24 Social Benefits	25 Acquisition of Assets	Sum of Expend.
Office of the Chief of staff to the president	735	103			3	841
Meshrano Jirga	254	26			1	281
Wolesi Jirga	845	50				895
Administrative Office of the President	1,704	435		12	4,963	7,114
Supreme Court	2,121	91			1	2,213
President's Protective Service	997	66			1	1,064
General Directorate of Radio and Television of Afghanistan	198	135			2	334
National Security Council	1,395	101		12	1	1,509
Ministry of Finance	1,431	1,855	1,079	7,083	746	12,194
State Ministry for Parliamentary Affairs	81	12				94
Ministry of Defense	29,285	2,741			224	32,250
Ministry of Foreign Affairs	2,558	1,488			503	4,549
Ministry of Haj & Religious Affairs	611	81			35	727
Ministry of Commerce and Industry	197	88			28	313

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 Interior	21,623	4,149		802	562	27,137
Ministry of Education	17,872	1,018			568	19,458
Ministry of Higher Education	2,781	769			136	3,685
Ministry of Refugee &Returnees	138	61		90		289
Afghanistan Central Civil Registration Authority						
Ministry of Mines and Petroleum	203	202			198	603
Ministry of Communication and Information Technology	228	138			17	383
Ministry of Economy	122	173				296
Ministry of Information and Culture	244	108			49	401
Ministry of Public Health	1,595	8,298			2,072	11,966
Ministry of women affairs	92	42				134
Ministry of Agriculture, Irrigation & Livestock	616	1,490			448	2,555
Technical and Vocational Education Training	680	147			31	858
Ministry of Energy and Water	321	358			3,512	4,190
Ministry of Public Works	261	1,392			6,427	8,080
Ministry of Rural Rehabilitation and Development	212	2,086		37	6,813	9,149
Civil Aviation Authority	111	3,332			601	4,044
Ministry of Transport	92	21				113
Ministry of Borders and Tribal Affairs	144	62				206
Ministry of Labor and Social Affairs	608	183		6,287	2	7,079
Ministry of Urban Development and Land	210	679			802	1,691
Ministry of Justice	366	65			8	438
Attorney General Office	1,524	162			1	1,687
Access Commission to Information	14	4			5	23
State Ministry for Peace	163	37				200
Afghanistan National Standard Authority	34	16				51
Independent Directorate of Local Governance	1,084	1,321		567	3,254	6,226
National Environmental Protection Agency	101	42			3	146
Afghanistan Academy of Sciences	134	11				145
Independent Administrative Reform and Civil Services Commission	231	466				697

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.
General Directorate of Physical Education and Sports	45	62			10	118
General Directorate of National Security	10,860	2,958			298	14,116
Supreme and Audit office	83	48				131
Office of State Minister for Disaster Management	48	27		86		161
Independent Electoral Complaints Commission	188	28			4	220
Independent Election Commission	253	25				279
National Statistics and Information Authority	237	273			1	511
Afghanistan Atomic Energy Commission	27	4				31
General Directorate of Coordination of Kochies Affairs	51	24				75
Kabul Municipality		78			519	597
Micro Finance Investment Support Facility for Afghanistan						
Afghanistan Urban Water Supply and Canalization Corporation		5			364	369
Da Afghanistan Brishna Shirkat		225			3,161	3,386
Capital Region Development Independent Authority	5	115			253	374
Independent Commission for Overseeing the Implementation of Constitution	29	4				33
Afghanistan Independent Human Rights Commission		10				10
Afghanistan Independent Land Authority	237	166			59	462
Executive Directorate and Secretariat of Ministers Council	65	68				133
Afghanistan Railway Authority	27	25			804	856
Total	106,372	38,250	1,079	14,975	37,489	198,166

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 Saratan 1399/July 2020 is shown in table 7.

Table 7- Expenditure by Provinces, Saratan 1399/July 2020 in Million AFNs

Province	1399/ 2020 Budget	Actual	Percentage
Kabul	19,482	6,167	32%
Nangarhar	18,772	9,366	50%
Kandahar	15,850	7,426	47%
Balkh	13,611	6,079	45%
Herat	17,513	7,370	42%
Paktya	11,988	5,704	48%
Helmand	11,149	4,639	42%
Badakhshan	7,751	2,865	37%
Kunduz	11,546	5,164	45%
Baghlan	5,547	2,666	48%
Takhar	5,165	2,641	51%
Parwan	7,615	3,041	40%
Jawzjan	7,068	3,270	46%
Bamyan	4,270	1,492	35%
Ghazni	4,585	2,123	46%
Faryab	5,979	2,371	40%
Kunarha	4,778	1,884	39%
Khost	4,250	2,054	48%
Farah	2,978	1,311	44%
Wardak	3,632	1,817	50%
Kapisa	3,158	1,549	49%
Paktika	3,028	1,330	44%
Nimroz	2,973	2,080	70%
Logar	2,934	1,355	46%
Laghman	3,127	1,469	47%
Sar-E- Pul	2,812	1,245	44%
Ghor	3,197	1,270	40%
Samangan	4,015	1,447	36%
Daykundi	2,837	1,175	41%
Zabul	1,882	739	39%
Badghis	3,980	1,506	38%
Urozgan	1,944	824	42%
Nooristan	1,978	849	43%
Panjsher	2,136	885	41%
Central Ministries	221,181	100,219	45%

Province	1399/ 2020 Budget	Actual	Percentage
Offshore Payments	1,315	773	59%
Contingency Fund	9,045		
Total	455,073	198,166	44%

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 Saratan1399/ July 2020 are listed in Table 8.

Table 8- Expenditure by programs, Saratan 1399/ July 2020 in Million AFNs

Ministries/Agencies	Program	Expenditure
Office of the Chief of staff to the president		-
	Service Delivery to the president	841
Meshrano Jirga		-
	Parliamentary Affairs	281
Wolesi Jirga		-
	Legislative and Policy Affairs	895
Administrative Office of the President		-
	Coordinating and analyzing of Government's Activity	6,797
	Effective use of Financial Resources on Procurement of items	317
	Peace Affairs	-
Supreme Court		-
	The National Judiciary Affairs	2,213
President's Protective Service		-
	Presidential Protective Service	1,064
General Directorate of Radio and Television of Afghanistan		-
	Radio and television of Afghanistan broadcasting	334
National Security Council		-
	National Security Council	1,509
Ministry of Finance		-
	Public Finance Management	9,849
	Revenue Management	727
	Administrations and Operations	1,554
	Policy Management	63
State Ministry for Parliamentary Affairs		-
	Maintaining and Improving of Parliamentary relations	94
Ministry of Defense		-
	Combat forces	32,250
	Supportive forces	-
Ministry of Foreign Affairs		-
	Political and Economic Affairs	93
	consulate and cultural Affairs	43

Ministries/Agencies	Program	Expenditure
	Administrative & Financial Affairs	4,413
Ministry of Haj & Religious Affairs		-
	Islamic Guidance Services.	544
	Hajj and Pilgrimage Services	19
	Awqaf Services	14
	Admin and Finance	150
Ministry of Commerce and Industry		-
	Private sector and industry development	54
	Trade Policy and Transit	118
	Admin and regulatory	141
Ministry of Interior		-
	Internal Security	15,785
	Detection & Anti-Crime	1,184
	Passport & Traffics Services	101
	Supportive Affairs	10,066
Ministry of Education		-
	General Education	16,691
	Islamic Education	1,043
	Literacy	335
	Education Management	1,384
	Technical & Vocational Education and Training	5
Ministry of Higher Education		-
	Academic Programs C104	1,090
	Accessibility to higher education and student support program	1,860
	Good Governance Program	435
	Academic Infrastructures & Facilities Program	300
Ministry of Refugee & Returnees		-
	Refugees and asylums	7
	Returnees & Displaced persons	128
	Administration and Management	155
Afghanistan Central Civil Registration Authority		-
	Citizens Identity Confirmation	0
Ministry of Mines and Petroleum		-
	Mines Geological Survey	304
	Mines Regulation & Enforcement	33
	General Administration	203
	Policy & Promotion	62
Ministry of Communication and Information Technology		-
	Electronic Afghanistan (E- Afghanistan)	179
	ICT literacy	15
	General Administration & Management	188
Ministry of Economy		-
	Economic Policy and Strategy and Monitoring and Evaluation	246
	Administration and Management Services	49
Ministry of Information and Culture		-

Ministries/Agencies	Program	Expenditure
	Culture and Tourism	128
	Broadcasting and Youth	78
	Finance and management	195
Ministry of Public Health		-
	Institutional Development	784
	Health Services Provision	9,681
	Administrative Support	1,500
Ministry of women affairs		-
	Women Support and Strengthening	10
	Gender Development & monitoring of Policy	26
	Administration and Finance	98
Ministry of Agriculture, Irrigation & Livestock		-
	Natural Resource Management	831
	Agriculture production and productivity	1,039
	Economic Regeneration	350
	Change Management	335
Technical and Vocational Education Training		-
	TVET Academic Affairs(Access, Quality and Lifelong learning)	716
	Strategic Management and Supportive Services	142
Ministry of Energy and Water		-
	Availability of competitively priced electricity for community livelihood and industry development	137
	Availability of and accessibility to water for community livelihood and industrial development.	3,892
	General Administration	161
Ministry of Public Works		-
	Infrastructure	6,175
	Road Maintenance	1,819
	Administration and Finance	86
Ministry of Rural Rehabilitation and Development		-
	Rural Infrastructure	3,613
	Economic Development	277
	Local Governance	4,990
	Institutional Support Program	268
Civil Aviation Authority		-
	Civil Aviation Tronsport Ser.	4,044
Ministry of Transport		-
	Transportation	113
Ministry of Borders and Tribal Affairs		-
	Social Immunity of Tribes and border affairs alignment	206
Ministry of Labor and Social Affairs		-
	Labor Support Program	95
	Social affairs program	198
	Martyrs and Disabled Affairs Program	6,388
	Management and Operations Program	398

Ministries/Agencies	Program	Expenditure
Ministry of Urban Development and Land		-
	Planning and Urban Development	261
	Housing	128
	Urban Infrastructure	258
	Operation and Management	1,043
Ministry of Justice		-
	Juveniles Affairs	13
	Legal services	41
	Legislative Affairs	41
	Administration and Management	343
Attorney General Office		-
	Military Prosecution Office	188
	Prosecution Office of Crimes against Internal and External Security	149
	Civil and Administrative Prosecution	1,349
Access Commission to Information		-
	strengthening access to information	23
State Ministry for Peace		-
	Reaching to a Dignified and Sustainable Peace	200
Afghanistan National Standard Authority		-
	Quality Infrastructure	10
	Supplement of Standard Services	11
	Administrative	30
Independent Directorate of Local Governance		-
	National Principals for Governance	79
	local governance administration	6,038
	General S+C168port Services	108
National Environmental Protection Agency		-
	Supervision and improvement of environment condition	106
	Formulation and Development of Environmental Laws and Policies	14
	Admin and Finance	26
Afghanistan Academy of Sciences		-
	Academic Researches and establishment of Scientific Infrastructure	145
Independent Administrative Reform and Civil Services Commission		-
	Appointments and Appeals	48
	Public Administration Reform	51
	Capacity Building	29
	Administration & operations	568
General Directorate of Physical Education and Sports		-
	Sports for all	0
	Participate national competition	3
	Financial and Administrative	113
	Football Federation	2
General Directorate of National Security		-

Ministries/Agencies	Program	Expenditure
	Security	14,116
Supreme and Audit office		-
	auditing and reporting	131
Office of State Minister for Disaster Management		-
	Disaster Preparedness	161
Independent Electoral Complaints Commission		-
	Complaints and objections adjudication	220
Independent Election Commission		-
	Election Process	279
National Statistics and Information Authority		-
	Collect, Analyses and publish of Data	511
Afghanistan Atomic Energy Commission		-
	Development & Application of Nuclear Energy	31
General Directorate of Coordination of Kochies Affairs		-
	Kochi Social Services	75
Kabul Municipality		-
	Urban Infrastructure	597
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	369
Da Afghanistan Brishna Shirkat		-
	Power Supply for all Afghanistan	3,386
Capital Region Development Independent Authority		-
	Development capital zone	374
Independent Commission for Overseeing the Implementation of Constitution		-
	Overseeing the Implementation of Constitution	33
Afghanistan Independent Human Rights Commission		-
	Human Rights Support	10
Afghanistan Independent Land Authority		-
	Afghanistan Land Alignment Program	462
Executive Directorate and Secretariat of Ministers Council		-
	Supervision and Management of the Council of Ministers	133
Afghanistan Railway Authority		-
	Infrastructure	856
Total		198,166

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 23%, 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, Saratan 1399/July 2020 in Million AFNs

Functions Of Government	Expenditure	Percentage
Total outlays	198,166	100%
General public services	37,845	19%
Executive and legislative organs, financial and fiscal affair	35,117	18%
Foreign economic aid		0%
General services	1,859	1%
Basic research	141	0%
General public services n.e.c	729	0%
Defense	44,699	23%
Military defense	28,011	14%
Defense n.e.c.	16,688	8%
Public order and safety	31,305	16%
Police services	17,471	9%
Fire-protection services	540	0%
Law courts	4,390	2%
Prisons	1,778	1%
Public order and safety n.e.c.	7,126	4%
Economic affairs	34,603	17%
General economic, commercial and labor affairs	2,015	1%
Agriculture, forestry, fishing and hunting	6,193	3%
Fuel and energy	3,617	2%
Mining, manufacturing and construction	253	0%
Transport	15,529	8%
Communication	383	0%
Other industries	6,312	3%
R&D Economic affairs	302	0%
Environmental protection	852	0%
Waste management		0%
Pollution abatement	4	0%
Protection of biodiversity and landscape	793	0%
Environmental protection n.e.c.	55	0%
Housing and community amenities	2,550	1%
Housing development	128	0%
Community development	1,010	1%
Water supply	369	0%

Functions Of Government	Expenditure	Percentage
Housing and community amenities n.e.c.	1,043	1%
Health	12,075	6%
Outpatient services	9,234	5%
Hospital services	556	0%
Public health services		0%
Health n.e.c.	2,284	1%
Recreation, culture, and religion	1,590	1%
Recreational and sporting services	118	0%
Cultural services	323	0%
Broadcasting and publishing services	420	0%
Religious and other community services	727	0%
R&D Recreation, culture and religion	3	0%
Education	24,228	12%
Pre-primary and primary education	11,097	6%
Secondary education	1	0%
Post-secondary non-tertiary education	1,133	1%
Tertiary education		0%
Education not definable by level	1,859	1%
Subsidiary services to education	108	0%
R&D Education	747	0%
Education n.e.c.	9,284	5%
Social protection	8,419	4%
Sickness and disability	857	0%
Old age	104	0%
Survivors	602	0%
Family and children	193	0%
Unemployment		0%
Social exclusion n.e.c.	134	0%
R&D Social protection		0%
Social protection n.e.c.	6,529	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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