



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**  
(Sunbola 1399/September 2020)



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## Introduction

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

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

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

The monthly financial report of the national budget in the resource section includes domestic revenue, grants and loans and in the expenditures section it includes consolidated budget (operation + development) by ministries/Agencies, expenditure by provinces, expenditure by programs, expenditure by economic codes, and expenditure by government functions (COFOG). Government actual revenues and expenditure are compared to the previous month, estimated of the month and the same period of the last year.

All the financial figures in this report are generated from the AFMIS system and includes all budget changes during the fiscal year based on the budget amendment, budget supplementary, transfers from contingency fund and transfers among ministries and agencies.

## Summary of Resources & Expenditure

Afghanistan provides its financial resources through three resources: Domestic Revenue, Grants, and Debt. The share of domestic revenue is 48% and share of grant and debt are 52% 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 71% and development expenditure is 29%.

**66% 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, 116 billion and 629 million AFNs domestic revenue has been collected. (In the FY 1399 the domestic revenues were projected 208 billion and 900 million AFNs, but in the budget amendment the domestic revenues is decreased due to negative effects of Corona Virus outbreak.)

**Domestic revenue decreased 15% in comparison of same time in the last year.** Domestic revenues from the start of the fiscal year till now is 116 billion and 629 million AFNs, however Domestic revenues were 136 billion and 423 million in the same time in the last year. This shows more than 19 billion and 794 million AFNs decrease.

**Domestic revenue has increased 22% in comparison of the last month.** Revenue collection has been 13 billion and 511 million AFNs in Sunbola/September, and the revenue collection in Asad/August was 11 billion and 41 million AFNs which shows more than 2 billion and 470 million AFNs increase.

**Domestic revenue is 20% low in comparison of monthly plan.** Based on the revenue monthly plan, 146 billion and 230 million AFNs should be collected so far, but 116 billion and 629 million AFNs has been collected. It shows 29 billion and 601 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, Sunbola 1399 /September 2020 in million AFNs*

	Estimated 1399/ 2020	Actual	Percentage
<b>Total Resources</b>	<b>427,976</b>	<b>243,941</b>	<b>57%</b>
Domestic Resources	175,800	116,629	66%
Grants (included Debt)	252,176	127,312	50%
<b>Total Expenditure</b>	<b>471,041</b>	<b>260,880</b>	<b>55%</b>
<b>Operation Budget</b>	<b>305,515</b>	<b>184,731</b>	<b>60%</b>
<b>Development Budget</b>	<b>165,527</b>	<b>76,149</b>	<b>46%</b>
Discretionary Budget	72,663	43,265	60%
Non-Discretionary Budget	92,864	32,884	35%
<b>Balance</b>	<b>-43,065</b>	<b>-16,939</b>	

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

**50% projected grants has been received<sup>2</sup>.** In the national budget 1399/2020, grants has been projected 225 billion and 484 million AFNs and 26 billion and 693 million is added by new commitments of donors in budget supplementary 1-8, so, the total projected grants are 252 billion and 176 million. So far, 127 billion and 312 million AFNs has been received. (Loans Included)

**57% of the total projected financial resources have been met.** The total resources of fiscal year 1399/ 2020 is projected 427 billion and 976 million AFNs (Domestic Resources, Grants, and debt Included), and so far, 243 billion and 941 million AFNs has been received.

**46% of development budget has been spent.** The total development budget is 165 billion and 527 million AFNs in the fiscal year 1399/2020 (151 billion and 44 million in the budget amendment and 14 billion and 483 million AFNs new commitments of donors). 76 billion and

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

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

149 million AFNs has been spent. It includes 43 billion and 265 million from discretionary and 32 billion and 884 million from non-discretionary fund.

**Development expenditure declined 1% in comparison to the same period in the last year.**

It has been spent 76 billion and 149 million AFNs until the end of Sunbola 1399/ September 2020 from development budget, while it had been spent more than 77 billion and 37 million AFNs in the same period in the last fiscal year. It indicates 888 million AFNs decrease.

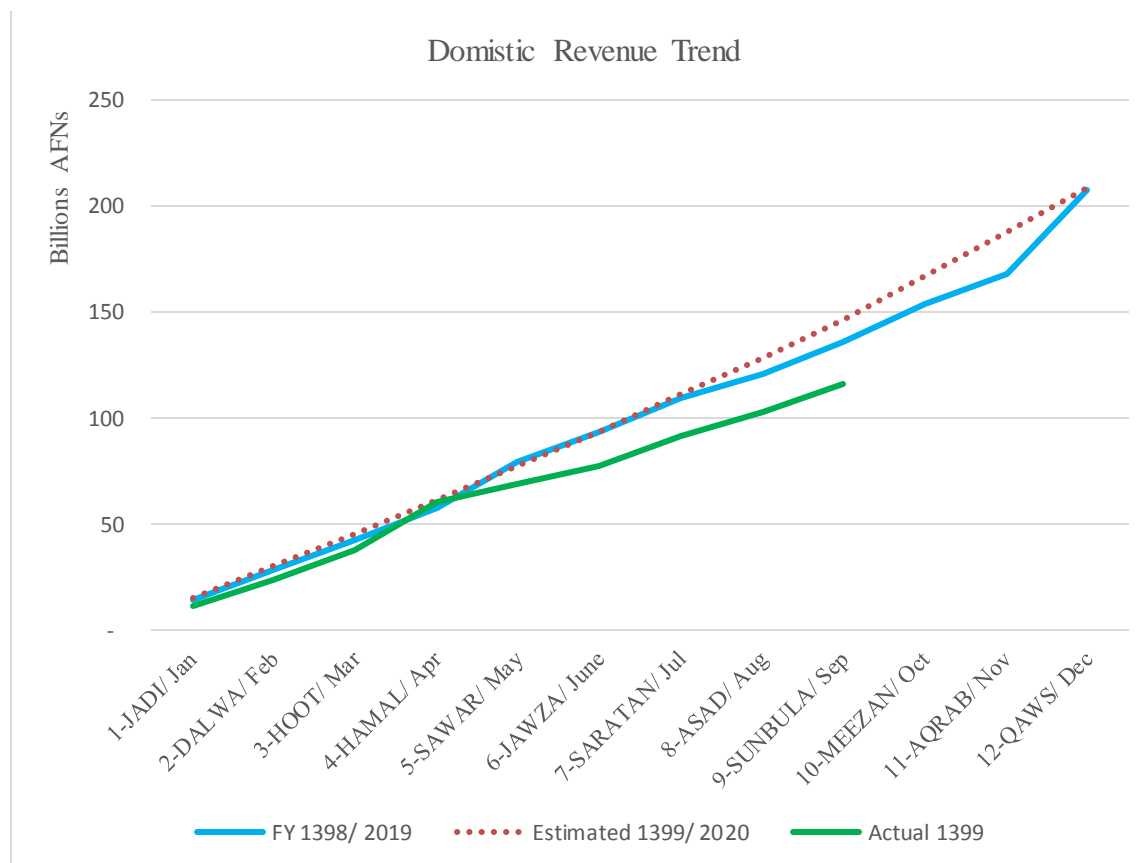


Figure 1- Trends of Domestic Revenue FY 1399/2020

**Development expenditure has 54% increase in comparison to the last month.** The total expenditure for development budget in Sunbola/September is 13 billion and 171 million AFNS, while the expenditure was 8 billion and 567 million AFNs in Asad/August which shows 4 billion and 604 million AFNs increase.

**Development expenditure is 51% low in comparison to the financial plan.** The total projection for development expenditure till end of Sunbola 1399/September 2020 is 156 billion and 262 million AFNs, while the expenditure is 76 billion and 149 million AFNs, which is 80 billion and 113 million AFNs less than the estimated budget for this period.

**60% 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, 184 billion and 731 million AFNs has been spent.

**Operation expenditure has been decreased 1% in comparison to the same period of last year.** In the last fiscal year in the same time, 185 billion and 691 million AFNs had been spent. While so far in the current fiscal year, 184 billion and 731 million AFNs has been spent. This shows 960 million AFNs decrease in comparison to same period of the last year.

**Operation expenditure is 29% low in comparison to the financial plan.** 261 billion and 976 million AFNs of operation budget has been planned to spend till end of Sunbola/September. While 184 billion and 731 million AFNs has been spent in this period. This shows 77 billion and 245 million AFNs decline in comparison to the planned budget.

**Operation expenditure has been increased 14% in comparison to the previous month.** The total operation expenditure in Sunbola 1399/September 2020 was 21 billion and 828 million AFNs, while the expenditure in Asad/August had been 19 billion and 159 million AFNs, which shows 2 billion and 668 million AFNs increase in the expenditure compared to the last month.

**55% of consolidated budget has been spent.** The total consolidated budget (Operation+ Development) in the fiscal year 1399/2020 is 471 billion and 41 million AFNs. And so far, 260 billion and 880 million AFNs has been spent.

**Consolidated expenditure is 1% decreased in comparison to the same period of the last year.** In the last year, in the same period, 262 billion and 727 million AFNs had been spent. While, so far, in the current fiscal year, 260 billion and 880 million AFNs has been spent. Which shows 1 billion and 848 million AFNs decrease in comparison to the same period of the last fiscal year

**Consolidated expenditure is 38% low in comparison to the financial plan.** 418 billion and 238 million AFNs consolidated budget had been planned to spend till end of Sunbola/September, but it has been spent 260 billion and 880 million AFNs. It indicates 157 billion and 359 million decrease in comparison to the financial plan.

**Consolidated expenditure has been increased 26% in comparison of last month.** Consolidated expenditure is 34 billion and 999 million AFNs in Sunbola/September and it was 27 billion and 727 million AFNs in Asad/August. This shows more than 7 billion and 272 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 a 6% temporary budget deficit.** Comparison of government resources and expenditures in the fiscal year 1399/ 2020 till end of Sunbola/September shows 16 billion and 939 million AFNs temporary budget deficit. The total resources that collected in this period is 243 billion and 941 million AFNs (total domestic revenue and grants), and total government expenditure is 260 billion and 880 million AFNs. This temporary budget deficit is covered by treasury reserves and opening balance of development funds.

And also the comparison of estimated expenditures and projected resources of fiscal year 1399/ 2020 at the first of the fiscal year shows 43 billion and 65 million AFNs budget deficit. The total government revenue (domestic resources & grants) in the fiscal year 1399/2020 has been projected 427 billion and 976 million AFNs, and total expenditure has been projected 471 billion and 41 million AFNs.

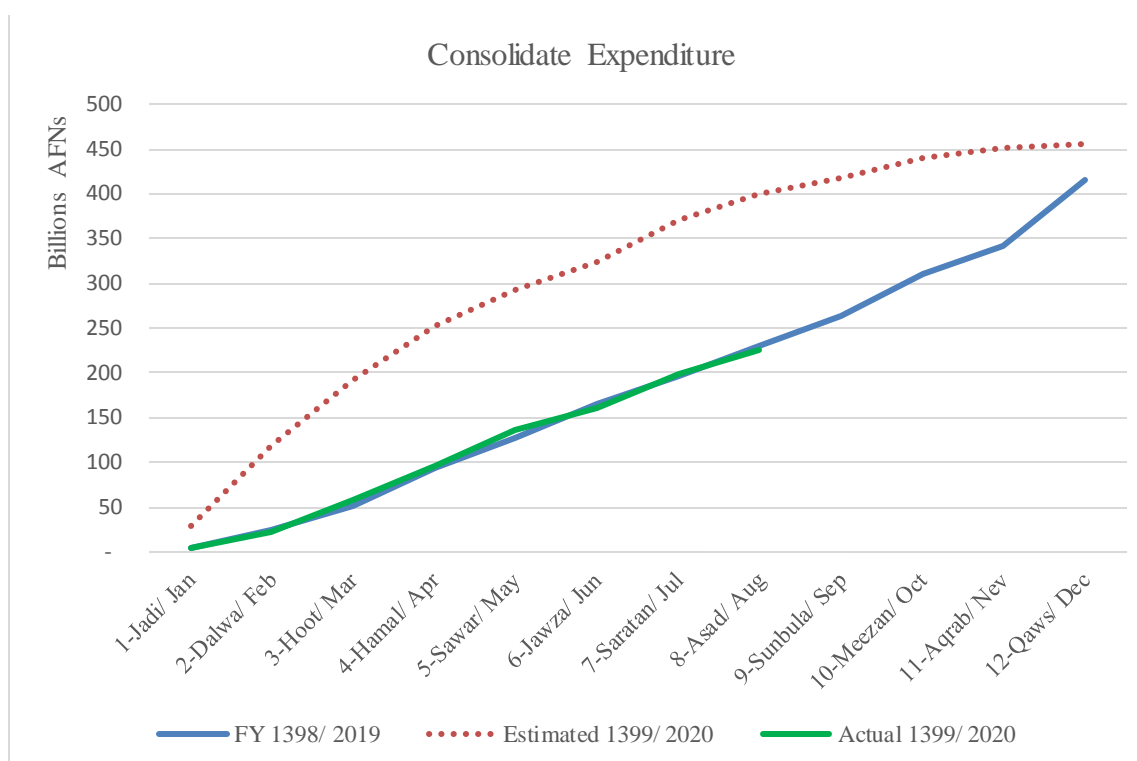


Figure 2- National Budget Expenditure Trends in FY 1399/2020

## Financial Resources

Afghanistan provides its financial resources in three ways; domestic revenue, grants, and loans. Loans contribution in the Afghanistan resources is very low and contribution of the grants is high. The revenue resources is described in the following.

### A. Domestic Revenue

Domestic revenue is collected from six main resources; 1) Tax revenue, 2) Custom duty and tax imports, 3) Non-tax revenue, 4) other revenue, 5) Sale of government property, and 6) Social contribution. In Sunbula/September 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.

Table 2- resources of domestic revenue and their proportion

Revenue Resources	Revenue	Share of Resources
Tax Revenue	38,129	33%
Customs Duty and taxes imports	15,715	13%
Non Tax Revenue	21,536	18%
Other revenue	27,988	24%
Sale of Government property	13,261	11%
Social Contributions		0%
<b>Total</b>	<b>116,629</b>	<b>100%</b>

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

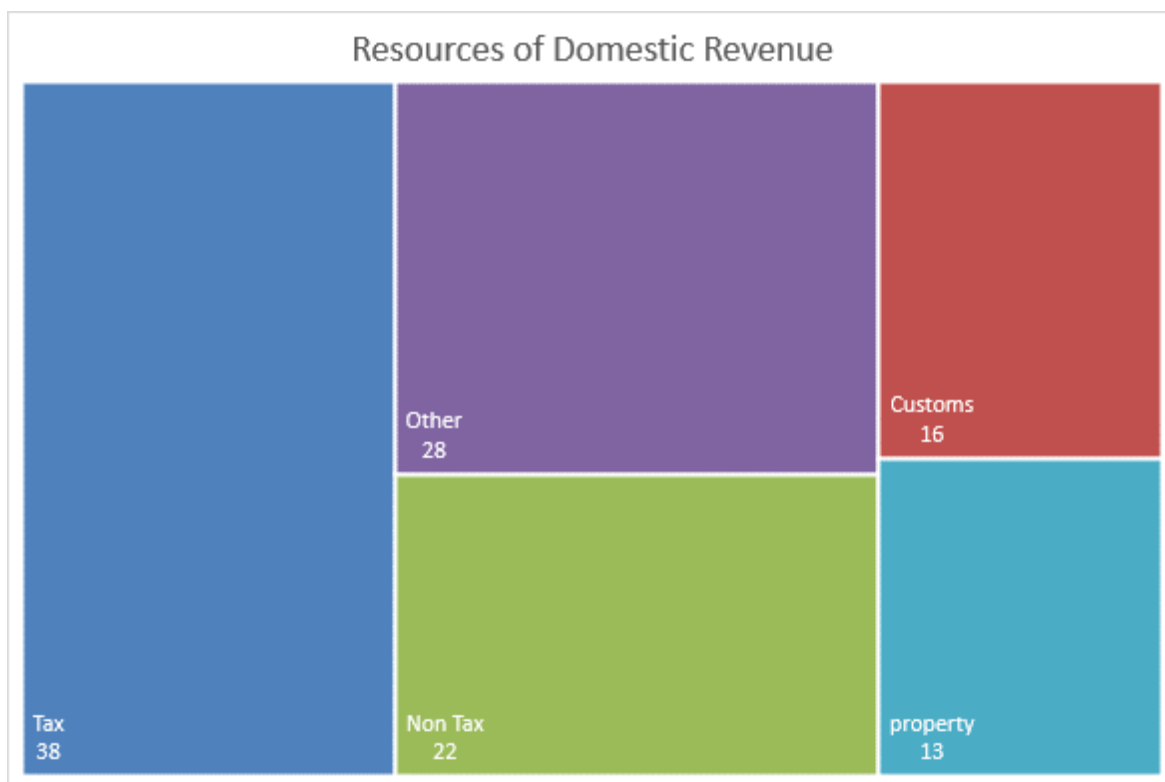


Figure 3- domestic revenue resources in billion AFNs.

## B. Grants

Grant has a significant contribution to Afghanistan financial resources. So far, Afghanistan has received 109 billion and 501 million AFNs grant from both sources of foreign governments and international organizations. Foreign governments has the highest contribution with 85% in grants. The sources of grant, their amount and portion of each in received grant is shown in Table 3.

Table 3- Grants Resources in million AFNs

Resource	Asad 1399/ August 2020	Share of Resource
Grants Foreign governments	93,500	85%
Grants International Organizations	16,001	15%
<b>Total</b>	<b>109,501</b>	<b>100%</b>

## C. Loans

The total loans has been received by the Afghan government is 17 billion and 811 million AFNs by the end of Sunbola1399/September 2020 which is listed in table 4.

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

Loans	Utilized Loan
International Organization Loans	17,811



## 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 Sunbola/September, actual expenditure, and expenditure percentages are shown in the table 5.

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

Ministry/Agency	1399/ 2020 Budget	Sunbola/September Budget	Actual	Percentage
Office of the Chief of staff to the president	1,946	1,739	984	51%
Meshrano Jirga	554	430	375	68%
Wolesi Jirga	1,614	1,299	1,130	70%
Administrative Office of the President	10,893	11,333	8,126	75%
Supreme Court	3,976	3,013	2,854	72%
President's Protective Service	2,685	2,133	1,425	53%
General Directorate of Radio and Television of Afghanistan	804	703	426	53%
National Security Council	3,934	3,703	2,126	54%
Ministry of Finance	16,125	15,820	14,192	88%
State Ministry for Parliamentary Affairs	189	160	120	63%
Ministry of Defense	81,516	78,708	44,154	54%
Ministry of Foreign Affairs	7,161	5,882	5,132	72%
Ministry of Haj & Religious Affairs	1,909	1,566	987	52%
Ministry of Commerce and Industry	811	662	420	52%
Ministry of Interior	65,753	56,861	35,998	55%
Ministry of Education	37,902	30,680	24,986	66%
Ministry of Higher Education	8,387	6,438	4,773	57%
Ministry of Refugee & Returnees	654	552	402	61%
Afghanistan Central Civil Registration Authority				0%
Ministry of Mines and Petroleum	2,174	1,978	1,106	51%
Ministry of Communication and Information Technology	2,590	2,322	545	21%
Ministry of Economy	729	662	399	55%
Ministry of Information and Culture	775	667	552	71%
Ministry of Public Health	29,767	25,749	14,946	50%
Ministry of women affairs	270	220	169	62%
Ministry of Agriculture, Irrigation & Livestock	16,850	14,833	6,877	41%
Technical and Vocational Education Training	2,070	1,798	1,176	57%
Ministry of Energy and Water	11,319	10,545	5,475	48%
Ministry of Public Works	20,321	21,116	10,830	53%
Ministry of Rural Rehabilitation and Development	26,266	26,205	12,149	46%
Civil Aviation Authority	7,569	7,498	4,591	61%
Ministry of Transport	311	251	143	46%
Ministry of Borders and Tribal Affairs	546	430	275	50%

Ministry/Agency	1399/ 2020 Budget	Sunbola/September Budget	Actual	Percentage
Ministry of Labor and Social Affairs	15,479	15,089	11,307	73%
Ministry of Urban Development and Land	5,798	5,062	2,707	47%
Ministry of Justice	982	749	594	60%
Attorney General Office	3,130	2,549	2,206	70%
Access Commission to Information	54	40	29	53%
State Ministry for Peace	850	694	267	31%
Afghanistan National Standard Authority	141	132	61	43%
Independent Directorate of Local Governance	13,577	12,012	8,099	60%
National Environmental Protection Agency	385	320	194	50%
Afghanistan Academy of Sciences	337	266	196	58%
Independent Administrative Reform and Civil Services Commission	1,623	1,282	954	59%
General Directorate of Physical Education and Sports	416	319	156	38%
General Directorate of National Security	19,046	14,250	14,180	74%
Supreme and Audit office	623	552	177	28%
Office of State Minister for Disaster Management	504	465	225	45%
Independent Electoral Complaints Commission	394	359	278	70%
Independent Election Commission	632	590	359	57%
National Statistics and Information Authority	2,112	1,975	758	36%
Afghanistan Atomic Energy Commission	104	77	40	39%
General Directorate of Coordination of Kochies Affairs	186	162	104	56%
Kabul Municipality	3,811	3,012	936	25%
Micro Finance Investment Support Facility for Afghanistan	431	405	234	54%
Afghanistan Urban Water Supply and Canalization Corporation	700	700	475	68%
Da Afghanistan Brishna Shirkat	14,335	14,207	5,421	38%
Capital Region Development Independent Authority	1,648	1,195	426	26%
Independent Commission for Overseeing the Implementation of Constitution	85	64	48	56%
Afghanistan Independent Human Rights Commission	50	47	19	39%
Afghanistan Independent Land Authority	1,346	1,198	624	46%
Executive Directorate and Secretariat of Ministers Council	398	96	128	32%
Afghanistan Railway Authority	4,545	4,412	1,835	40%
Contingency Fund	8,948			
<b>Total</b>	<b>471,041</b>	<b>418,238</b>	<b>260,880</b>	<b>55%</b>

## Expenditure by Economic Major Codes

Expenditure based on the economic category is divided in five major code; code 21, wages and salaries, code 22, use of goods and services, code 23, interest and repayment of loans, code 24, subsidies and social benefits, and code 25, acquisition of assets.

So far, it is spent more than 260 billion and 880 million AFNs, which 52% 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 21% 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.

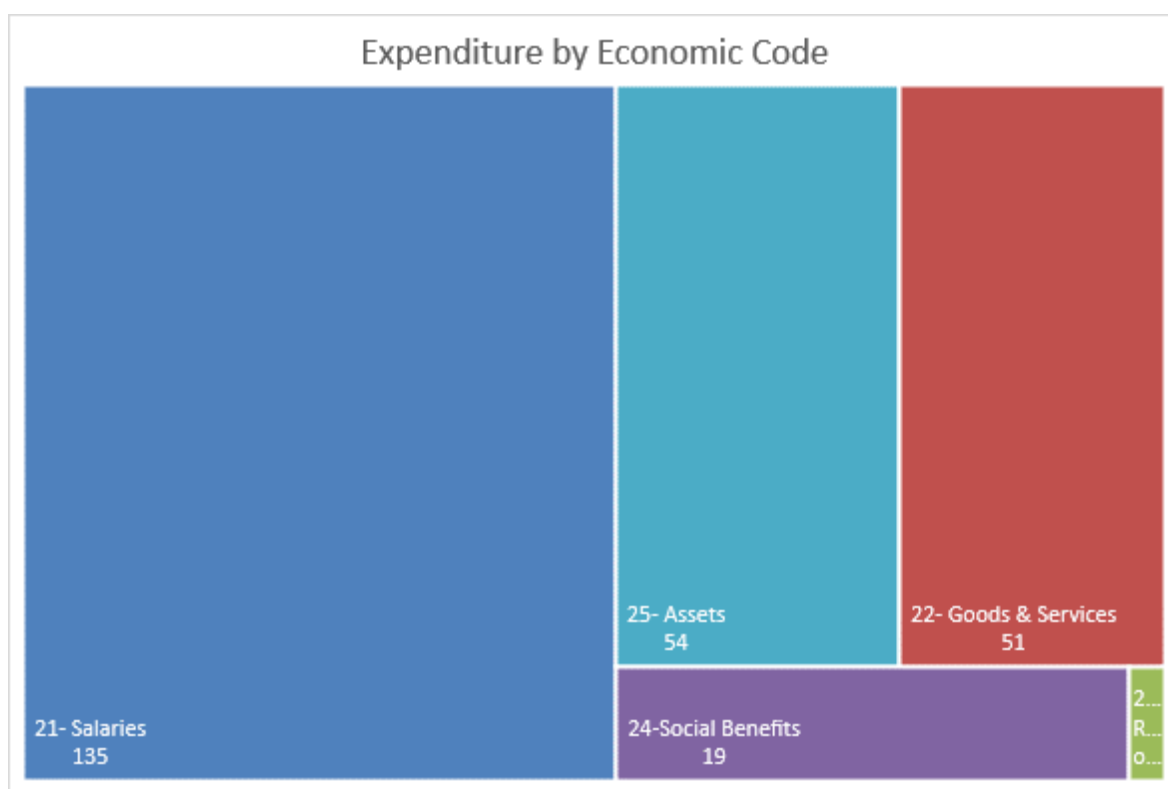


Figure 4- expenditure 1399/2020 by economic major code in billion AFNs

Table 6- Expenditure Economic Major Codes, Sunbola 1399/September 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	827	153			3	984
Meshrano Jirga	324	43			8	375
Wolesi Jirga	1,052	78				1,130
Administrative Office of the President	2,298	801		12	5,014	8,126
Supreme Court	2,728	122			4	2,854
President's Protective Service	1,297	126			1	1,425

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 Radio and Television of Afghanistan	256	168			2	426
National Security Council	1,971	141		12	3	2,126
Ministry of Finance	1,892	3,027	1,385	7,084	803	14,192
State Ministry for Parliamentary Affairs	103	16				120
Ministry of Defense	39,442	4,206			507	44,154
Ministry of Foreign Affairs	2,751	1,864			517	5,132
Ministry of Haj & Religious Affairs	815	103			69	987
Ministry of Commerce and Industry	265	120			34	420
Ministry of Interior	28,106	5,359		1,002	1,531	35,998
Ministry of Education	22,680	1,498			808	24,986
Ministry of Higher Education	3,531	995			248	4,773
Ministry of Refugee & Returnees	204	86		90	21	402
Afghanistan Central Civil Registration Authority						
Ministry of Mines and Petroleum	269	258			578	1,106
Ministry of Communication and Information Technology	297	189			58	545
Ministry of Economy	157	241			1	399
Ministry of Information and Culture	314	184			54	552
Ministry of Public Health	2,152	10,553			2,241	14,946
Ministry of women affairs	119	50				169
Ministry of Agriculture, Irrigation & Livestock	803	2,461			3,613	6,877
Technical and Vocational Education Training	908	207			61	1,176
Ministry of Energy and Water	409	528			4,538	5,475
Ministry of Public Works	334	1,839			8,658	10,830
Ministry of Rural Rehabilitation and Development	276	2,645		90	9,138	12,149
Civil Aviation Authority	148	3,818			625	4,591
Ministry of Transport	116	26				143
Ministry of Borders and Tribal Affairs	184	86			5	275
Ministry of Labor and Social Affairs	789	364		10,132	22	11,307
Ministry of Urban Development and Land	262	904			1,541	2,707
Ministry of Justice	493	85			17	594
Attorney General Office	1,989	216			1	2,206

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.
Access Commission to Information	19	5			5	29
State Ministry for Peace	195	72				267
Afghanistan National Standard Authority	43	18				61
Independent Directorate of Local Governance	1,423	1,700		616	4,359	8,099
National Environmental Protection Agency	135	56			3	194
Afghanistan Academy of Sciences	174	19			3	196
Independent Administrative Reform and Civil Services Commission	298	655				954
General Directorate of Physical Education and Sports	58	75			23	156
General Directorate of National Security	10,912	2,958			310	14,180
Supreme and Audit office	110	66			1	177
Office of State Minister for Disaster Management	62	42		121		225
Independent Electoral Complaints Commission	232	41			4	278
Independent Election Commission	320	39				359
National Statistics and Information Authority	329	426			4	758
Afghanistan Atomic Energy Commission	35	6				40
General Directorate of Coordination of Kochies Affairs	66	39				104
Kabul Municipality		108			827	936
Micro Finance Investment Support Facility for Afghanistan		234				234
Afghanistan Urban Water Supply and Canalization Corporation		6			469	475
Da Afghanistan Brishna Shirkat		327			5,094	5,421
Capital Region Development Independent Authority	6	144			276	426
Independent Commission for Overseeing the Implementation of Constitution	39	9				48
Afghanistan Independent Human Rights Commission	5	15				19

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.
Afghanistan Independent Land Authority	312	222			91	624
Executive Directorate and Secretariat of Ministers Council	65	64				128
Afghanistan Railway Authority	34	32			1,768	1,835
<b>Total</b>	<b>135,431</b>	<b>50,940</b>	<b>1,385</b>	<b>19,160</b>	<b>53,963</b>	<b>260,880</b>

## Expenditure by Provinces

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

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

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

*Table 7- Expenditure by Provinces, Sunbola 1399/September 2020 in Million AFNs*

Province	1399/ 2020 Budget	Actual	Percentage
Kabul	18,674	8,899	48%
Nangarhar	18,783	12,282	65%
Kandahar	16,395	10,557	64%
Balkh	14,223	8,771	62%
Herat	18,093	10,587	59%
Paktya	12,035	7,598	63%
Helmand	11,223	6,098	54%
Badakhshan	7,705	4,044	52%
Kunduz	11,676	6,980	60%
Baghlan	5,485	3,639	66%
Takhar	5,338	3,347	63%
Parwan	9,151	4,197	46%
Jawzjan	8,060	4,508	56%
Bamyan	4,327	2,210	51%
Ghazni	4,611	2,807	61%
Faryab	5,973	3,424	57%
Kunarha	4,821	2,996	62%
Khost	4,204	2,553	61%
Farah	3,095	1,761	57%
Wardak	3,601	2,288	64%
Kapisa	3,232	2,091	65%

Province	1399/ 2020 Budget	Actual	Percentage
Paktika	2,980	1,705	57%
Nimroz	2,938	2,278	78%
Logar	2,965	1,743	59%
Laghman	3,211	2,114	66%
Sar-E- Pul	2,899	1,562	54%
Ghor	3,421	1,860	54%
Samangan	4,189	1,943	46%
Daykundi	2,876	1,595	55%
Zabul	1,889	985	52%
Badghis	4,494	2,110	47%
Urozgan	1,924	1,068	55%
Nooristan	2,239	1,119	50%
Panjsher	2,136	1,166	55%
Central Ministries	231,917	127,139	55%
Offshore Payments	1,310	854	65%
Contingency Fund	8,948		
<b>Total</b>	<b>471,041</b>	<b>260,880</b>	<b>55%</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 Sunbola 1399/ September 2020 are listed in Table 8.

*Table 8- Expenditure by programs, Sunbola 1399/ September 2020 in Million AFNs*

Ministries/Agencies	Program	Expenditure
<b>Office of the Chief of staff to the president</b>		-
	Service Delivery to the president	984
<b>Meshrano Jirga</b>		-
	Parliamentary Affairs	375
<b>Wolesi Jirga</b>		-
	Legislative and Policy Affairs	1,130
<b>Administrative Office of the President</b>		-
	Coordinating and analyzing of Government's Activity	7,653
	Effective use of Financial Resources on Procurement of items	473

Peace Affairs	-
<b>Supreme Court</b>	-
The National Judiciary Affairs	2,854
<b>President's Protective Service</b>	-
Presidential Protective Service	1,425
<b>General Directorate of Radio and Television of Afghanistan</b>	-
Radio and television of Afghanistan broadcasting	426
<b>National Security Council</b>	-
National Security Council	2,126
<b>Ministry of Finance</b>	-
Public Finance Management	11,068
Revenue Management	932
Administrations and Operations	2,110
Policy Management	82
<b>State Ministry for Parliamentary Affairs</b>	-
Maintaining and Improving of Parliamentary relations	120
<b>Ministry of Defense</b>	-
Combat forces	44,154
Supportive forces	-
<b>Ministry of Foreign Affairs</b>	-
Political and Economic Affairs	146
consulate and cultural Affairs	54
Administrative & Financial Affairs	4,932
<b>Ministry of Haj &amp; Religious Affairs</b>	-
Islamic Guidance Services.	740
Hajj and Pilgrimage Services	25
Awqaf Services	19
Admin and Finance	203



<b>Ministry of Commerce and Industry</b>	-
Private sector and industry development	67
Trade Policy and Transit	159
Admin and regulatory	194
<b>Ministry of Interior</b>	-
Internal Security	20,294
Detection & Anti-Crime	1,541
Passport & Traffics Services	132
Supportive Affairs	14,030
<b>Ministry of Education</b>	-
General Education	21,378
Islamic Education	1,284
Literacy	444
Education Management	1,880
Technical & Vocational Education and Training	-
<b>Ministry of Higher Education</b>	-
Academic Programs C104	1,454
Accessibility to higher education and student support program	2,325
Good Governance Program	533
Academic Infrastructures & Facilities Program	461
<b>Ministry of Refugee &amp; Returnees</b>	-
Refugees and asylums	9
Returnees & Displaced persons	162
Administration and Management	231
<b>Afghanistan Central Civil Registration Authority</b>	-
Citizens Identity Confirmation	-
<b>Ministry of Mines and Petroleum</b>	-
Mines Geological Survey	719

Mines Regulation & Enforcement	41
General Administration	265
Policy & Promotion	81
<b>Ministry of Communication and Information Technology</b>	-
Electronic Afghanistan (E- Afghanistan)	273
ICT literacy	20
General Administration & Management	252
<b>Ministry of Economy</b>	-
Economic Policy and Strategy and Monitoring and Evaluation	331
Administration and Management Services	67
<b>Ministry of Information and Culture</b>	-
Culture and Tourism	170
Broadcasting and Youth	127
Finance and management	255
<b>Ministry of Public Health</b>	-
Institutional Development	1,565
Health Services Provision	11,445
Administrative Support	1,936
<b>Ministry of women affairs</b>	-
Women Support and Strengthening	12
Gender Development & monitoring of Policy	30
Administration and Finance	126
<b>Ministry of Agriculture, Irrigation &amp; Livestock</b>	-
Natural Resource Management	1,131
Agriculture production and productivity	1,875
Economic Regeneration	3,409
Change Management	462
<b>Technical and Vocational Education Training</b>	-

TVET Academic Affairs(Access, Quality and Lifelong learning)	1,006
Strategic Management and Supportive Services	171
<b>Ministry of Energy and Water</b>	-
Availability of competitively priced electricity for community livelihood and industry development	160
Availability of and accessibility to water for community livelihood and industrial development.	5,110
General Administration	206
<b>Ministry of Public Works</b>	-
Infrastructure	8,840
Road Maintenance	1,882
Administration and Finance	108
<b>Ministry of Rural Rehabilitation and Development</b>	-
Rural Infrastructure	5,537
Economic Development	579
Local Governance	5,685
Institutional Support Program	349
<b>Civil Aviation Authority</b>	-
Civil Aviation Transport Ser.	4,591
<b>Ministry of Transport</b>	-
Transportation	143
<b>Ministry of Borders and Tribal Affairs</b>	-
Social Immunity of Tribes and border affairs alignment	275
<b>Ministry of Labor and Social Affairs</b>	-
Labor Support Program	212
Social affairs program	269
Martyrs and Disabled Affairs Program	10,288
Management and Operations Program	538
<b>Ministry of Urban Development and Land</b>	-
Planning and Urban Development	342

Housing	167
Urban Infrastructure	313
Operation and Management	1,885
<b>Ministry of Justice</b>	-
Juveniles Affairs	18
Legal services	56
Legislative Affairs	47
Administration and Management	473
<b>Attorney General Office</b>	-
Military Prosecution Office	244
Prosecution Office of Crimes against Internal and External Security	196
Civil and Administrative Prosecution	1,766
<b>Access Commission to Information</b>	-
strengthening access to information	29
<b>State Ministry for Peace</b>	-
Reaching to a Dignified and Sustainable Peace	267
<b>Afghanistan National Standard Authority</b>	-
Quality Infrastructure	11
Supplement of Standard Services	14
Administrative	36
<b>Independent Directorate of Local Governance</b>	-
National Principals for Governance	102
local governance administration	7,841
General Support Services	155
<b>National Environmental Protection Agency</b>	-
Supervision and improvement of environment condition	133
Formulation and Development of Environmental Laws and Policies	21
Admin and Finance	40

<b>Afghanistan Academy of Sciences</b>	-
Academic Researches and establishment of Scientific Infrastructure	196
<b>Independent Administrative Reform and Civil Services Commission</b>	-
Appointments and Appeals	65
Public Administration Reform	68
Capacity Building	40
Administration & operations	781
<b>General Directorate of Physical Education and Sports</b>	-
Sports for all	0
Participate national competition	3
Financial and Administrative	152
Football Federation	2
<b>General Directorate of National Security</b>	-
Security	14,180
<b>Supreme and Audit office</b>	-
auditing and reporting	177
<b>Office of State Minister for Disaster Management</b>	-
Disaster Preparedness	225
<b>Independent Electoral Complaints Commission</b>	-
Complaints and objections adjudication	278
<b>Independent Election Commission</b>	-
Election Process	359
<b>National Statistics and Information Authority</b>	-
Collect, Analyses and publish of Data	758
<b>Afghanistan Atomic Energy Commission</b>	-
Development & Application of Nuclear Energy	40
<b>General Directorate of Coordination of Kochies Affairs</b>	-
Kochi Social Services	104

<b>Kabul Municipality</b>	-
Urban Infrastructure	936
<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	475
<b>Da Afghanistan Brishna Shirkat</b>	-
Power Supply for all Afghanistan	5,421
<b>Capital Region Development Independent Authority</b>	-
Development capital zone	426
<b>Independent Commission for Overseeing the Implementation of Constitution</b>	-
Overseeing the Implementation of Constitution	48
<b>Afghanistan Independent Human Rights Commission</b>	-
Human Rights Support	19
<b>Afghanistan Independent Land Authority</b>	-
Afghanistan Land Alignment Program	624
<b>Executive Directorate and Secretariat of Ministers Council</b>	-
Supervision and Management of the Council of Ministers	128
<b>Afghanistan Railway Authority</b>	-
Infrastructure	1,835
<b>Total</b>	<b>260,880</b>

## Expenditure by COFOG

Government functions under the international standard for the Classification of the Functions of Government (COFOG), are divided into ten main divisions; 1) General Public Services, 2) Defense, 3) Public Order and Safety, 4) Economic Affairs, 5) Environmental Protection, 6) Housing and Community Amenities, 7) Health, 8) Recreation, Culture, and religion, 9) Education, and 10) Social Protection.

So far, defense with 22%, general public services with 17%, and economic affairs with 19% 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, Sunbola 1399/September 2020 in Million AFNs*

<b>Functions Of Government</b>	<b>Expenditure</b>	<b>Percentage</b>
<b>Total outlays</b>	<b>260,880</b>	<b>100%</b>
<b>General public services</b>	<b>43,641</b>	<b>17%</b>
Executive and legislative organs, financial and fiscal affair	39,920	15%
Foreign economic aid		0%
General services	2,587	1%
Basic research	192	0%
General public services n.e.c	942	0%
<b>Defense</b>	<b>57,241</b>	<b>22%</b>
Military defense	39,510	15%
Defense n.e.c.	17,731	7%
<b>Public order and safety</b>	<b>41,148</b>	<b>16%</b>
Police services	22,628	9%
Fire-protection services	605	0%
Law courts	5,732	2%
Prisons	2,296	1%
Public order and safety n.e.c.	9,887	4%
<b>Economic affairs</b>	<b>50,744</b>	<b>19%</b>
General economic, commercial and labor affairs	2,846	1%
Agriculture, forestry, fishing and hunting	11,550	4%
Fuel and energy	5,702	2%
Mining, manufacturing and construction	327	0%
Transport	21,243	8%
Communication	545	0%
Other industries	7,818	3%
R&D Economic affairs	713	0%
<b>Environmental protection</b>	<b>1,079</b>	<b>0%</b>
Waste management		0%
Pollution abatement	5	0%
Protection of biodiversity and landscape	998	0%
Environmental protection n.e.c.	76	0%
<b>Housing and community amenities</b>	<b>3,860</b>	<b>1%</b>
Housing development	167	0%
Community development	1,333	1%
Water supply	475	0%
Housing and community amenities n.e.c.	1,885	1%
<b>Health</b>	<b>15,220</b>	<b>6%</b>
Outpatient services	<b>10,801</b>	<b>4%</b>
Hospital services	918	0%
Public health services		0%

<b>Functions Of Government</b>	<b>Expenditure</b>	<b>Percentage</b>
Health n.e.c.	3,501	1%
<b>Recreation, culture, and religion</b>	<b>2,133</b>	<b>1%</b>
Recreational and sporting services	156	0%
Cultural services	425	0%
Broadcasting and publishing services	561	0%
Religious and other community services	987	0%
R&D Recreation, culture and religion	4	0%
<b>Education</b>	<b>31,242</b>	<b>12%</b>
Pre-primary and primary education	14,067	5%
Secondary education	1	0%
Post-secondary non-tertiary education	1,536	1%
Tertiary education		0%
Education not definable by level	2,523	1%
Subsidiary services to education	144	0%
R&D Education	914	0%
Education n.e.c.	12,058	5%
<b>Social protection</b>	<b>14,571</b>	<b>6%</b>
Sickness and disability	1,116	0%
Old age	1,640	1%
Survivors	865	0%
Family and children	263	0%
Unemployment		0%
Social exclusion n.e.c.	171	0%
R&D Social protection		0%
Social protection n.e.c.	10,517	4%
<b>Not Elsewhere Classified</b>		<b>0%</b>
Not Elsewhere Classified		0%

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



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