



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



MONTHLY FINANCIAL REPORT

NATIONAL BUDGET 1400/2021

(Hoot 1399/ March 2021)



Table of Contents

Introduction.....	1
Summary of Resources & Expenditure.....	1
Financial Resources	5
A. Domestic Revenue.....	5
B. Grants.....	6
C. Loans	6
Expenditure by Ministries/Agencies.....	7
Expenditure by Economic Major Codes	8
Expenditure by Provinces	11
Expenditure by Programs.....	13
Expenditure by COFOG	17

Introduction

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

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

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

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 budget supplementary, transfers from contingency fund, and transfers among ministries and agencies.

Summary of Resources & Expenditure

Afghanistan provides its financial resources through three ways: Domestic Revenue, Grants, and Debt. The share of domestic revenue is 69% and share of grant and debt are 31% in financial resources, Also since the beginning of the fiscal year, 100% of expenditures have been financed from domestic revenues.

Afghanistan's government expenditure is divided in two parts: operating and development. So far, the share of operating expenditure is 89% and development expenditure is 11%.

18% of total estimated domestic revenue has been collected. So far, 38 billion and 171 million AFNs domestic revenue has been collected. (domestic revenue's projection in the current year is 216 billion and 500 million AFNs.)

Domestic revenue is not much changed in comparison of same time in the last year. Domestic revenues from the start of the fiscal year till now is 38 billion and 171 million AFNs, however Domestic revenues were 38 billion and 191 million in the same time in the last year. This shows only 20 million AFNs decrease.

Domestic revenue has increased 34% in comparison of the last month. 14 billion and 417 million AFNs domestic revenue has been collected in Hoot/March, and the revenue collection in Dalwa/February was 10 billion and 768 million AFNs which shows 3 billion and 649 million AFNs increase.

Domestic revenue is 20% low in comparison of monthly plan. Based on the revenue monthly plan, 47 billion and 556 million AFNs should be collected so far, but 38 billion and 171 million AFNs has been collected. It shows 9 billion and 384 million AFNs decrease¹.

The revenue and expenditure of the Afghanistan government in the fiscal year 1400/2021 are briefly summarized in Table 1 and domestic revenue trend is illustrated in the figure 1.

Table 1- Summary of revenue and expenditure, Hoot1399 /March 2021 in million AFNs

	Estimated 1400/ 2021	Actual	Percentage
Total Resources	435,442	55,471	13%
Domestic Resources	216,500	38,171	18%
External Resources (included Debt)	218,942	17,300	8%
Total Expenditure	473,042	37,940	8%
Operation Budget	311,406	33,947	11%
Development Budget	161,635	3,993	2%
Discretionary Budget	89,538	1,422	2%
Non-Discretionary Budget	72,097	2,571	4%
Budget Deficit	-37,600	17,531	
Budget Deficit Financing	37,400		
Treasury Reserve	20,000		
IMF Funds	17,400		
Balance	-200		

Note: Budget 1400, includes all budget supplementary, and new donor commitments in the current fiscal year.

8% projected grants has been received². So far, 17 billion and 300 million AFNs has been received (Debt Included). In the budget 1400 the total projected grants are 218 billion and 942 million AFNs.

13% of the total projected financial resources have been met. So far, 55 billion and 471million AFNs has been received. The total resources of fiscal year 1400/ 2021 is projected 435 billion and 442 million AFNs (Domestic Resources, Grants, and debt).

2% of development budget has been spent. 3 billion and 993 million AFNs of development budget has been spent. It includes 1 billion and 422 million from discretionary and 2 billion and 571 million from non-discretionary fund. The total development budget is 161 billion and 635 million AFNs in the fiscal year 1400/ 2021.

Development expenditure has been decreased 56% in comparison to the same period in the last year. It has been spent 3 billion and 993 million AFNs until the end of Hoot1399/ March2021 from development budget, while it had been spent 9 billion and 145 million AFNs in the same period in the last fiscal year. It indicates 5 billion and 152 million AFNs decrease.

¹ Revenue monthly plan was taken from the revenue department.

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

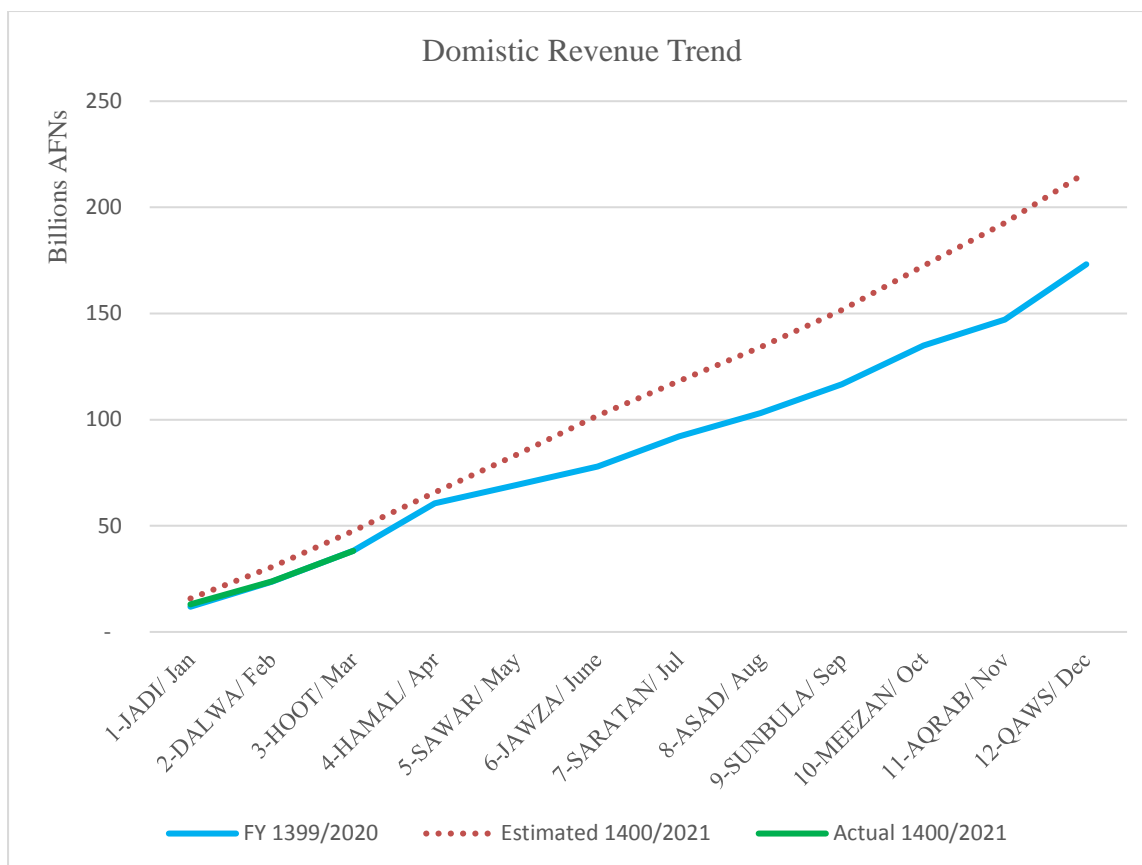


Figure 1- Trends of Domestic Revenue FY 1400/2021

Development expenditure has 1% decrease in comparison to the last month. The total expenditure for development budget in Hoot/ March is 1 billion and 986 million AFNs, while the expenditure was 2 billion and 4 million AFNs in Dalwa/ February which shows only 17 million decrease.

Development expenditure is 95% low in comparison to the financial plan. The total projection for development expenditure till end of Hoot/ March is 74 billion and 612 million AFNs, while the expenditure is 3 billion and 993 million AFNs, which is 70 billion and 619 million AFNs less than the estimated budget for this period.

11% of operation budget has been spent. So far, 33 billion and 947 million AFNs of operation budget has been spent. The total operation budget in the fiscal year 1400/ 2021 is 311 billion and 406 million AFNs .

Operation expenditure has been decreased 30% in comparison to the same period in the last year. So far in the current fiscal year, 33 billion and 947 million AFNs has been spent. while In the last fiscal year in the same time, 48 billion and 378 million AFNs had been spent. This shows 14 billion and 431 million AFNs decrease in comparison to same period of the last year.

Operation expenditure is 59% low in comparison to the financial plan. 83 billion and 376 million AFNs of operation budget has been planned to spend till end of Hoot/ March. While

33 billion and 947 million AFNs has been spent in this period. This shows 49 billion and 429 million AFNs decline in comparison to the planned budget.

Operation expenditure has been increased 29% in comparison to the previous month. The total operation expenditure in Hoot/ March was 17 billion and 684 million AFNs, while the expenditure in Dalw/February had been 13 billion and 659 million AFNs, which shows 4 billion and 25 million AFNs increase in the expenditure compared to the last month.

8% of consolidated budget has been spent. So far, 37 billion and 940 million AFNs of consolidated budget has been spent. The total consolidated budget (Operation+ Development) in the fiscal year 1400/ 2021 is 473 billion and 42 million AFNs.

Consolidated expenditure has been decreased 34% in comparison to the same period of the last year. In the last year, in the same period, 57 billion and 524 million AFNs had been spent. While, so far, in the current fiscal year, 37 billion and 940 million AFNs has been spent. It shows 19 billion and 583 million AFNs increase in comparison to the same period of the last fiscal year.

Consolidated expenditure has been increased 26% in comparison of last month. Consolidated expenditure is 19 billion and 670 million AFNs in Hoot/ March and it was 15 billion and 662 million AFNs in Dalw/ February. This shows 4 billion and 8 million increase in consolidated expenditure.

Consolidated expenditure is 76% low in comparison to the financial plan. 157 billion and 988 million AFNs consolidated budget had been planned to spend till end of Hoot/ March, but it has been spent 37 billion and 940 million AFNs. It indicates 120 billion and 48 million decrease in comparison to the financial plan.

More details are shown in the table 1 and expenditure trend is illustrated in figure 2. In this chart, in the estimated 1400/ 2021, the unplaned budget and contingency fund are not included.

The government's resources and expenditure balance shows a 46% budget surplus. Comparison of government resources and expenditures in the fiscal year 1400/ 2021 till end of Hoot/March shows 17 billion and 531 million AFNs budget surplus. The total resources that collected in this period is 55 billion and 471 million AFNs (total domestic revenue and grants), and total government expenditure is 55 billion and 471 million AFNs.

Also, a comparison of government expenditure and revenue projection for the end of fiscal year 1400/ 2021 shows the amount of 37 billion and 600 million Afghanis as budget deficit. The total government revenue (domestic resources & grants) in the fiscal year 1400/ 2021 has been projected 435 billion and 442 million AFNs, and total expenditure has been projected 473 billion and 42 million AFNs.

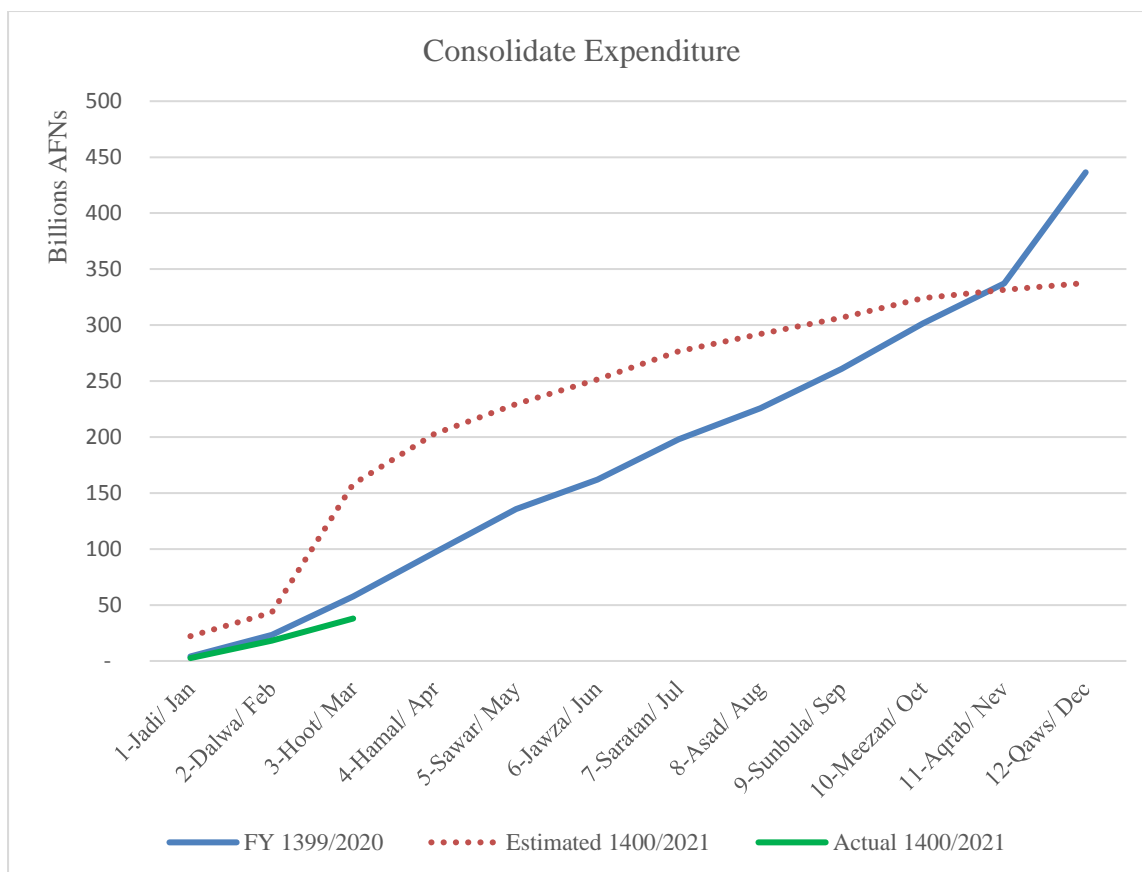


Figure 2- National Budget Expenditure Trends in FY 1400/2021

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 five main resources; 1) Tax revenue, 2) Custom duty and tax imports, 3) Non-tax revenue, 4) Other revenue, and 5) Sale of government property. In Hoot/March other revenue has high portion in domestic revenue with 65%. And sale of government property 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	6,097	16%
Customs Duty and taxes imports	3,356	9%
Non Tax Revenue	4,068	11%
Other revenue	24,648	65%
Sale of Government property	3	0%
Total	38,171	100%

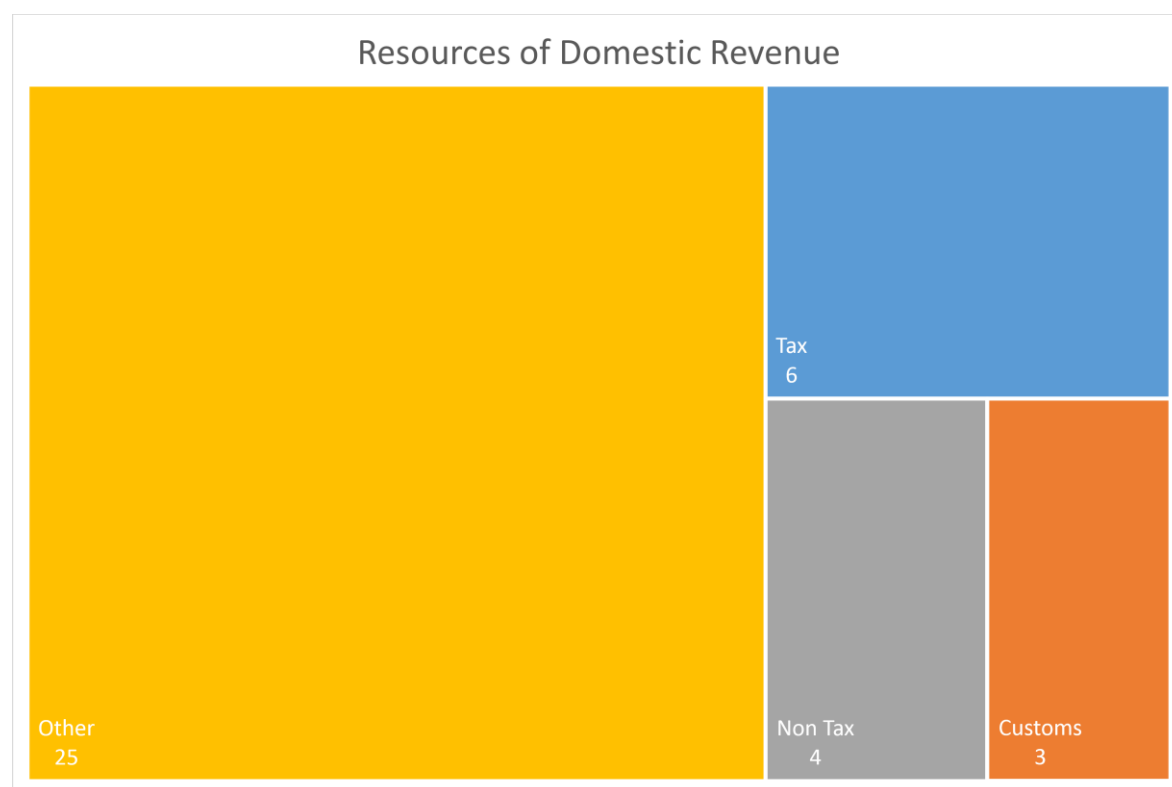


Figure 3- domestic revenue resources in billion AFNs.

B. Grants

Grant has a significant contribution to Afghanistan financial resources. So far, Afghanistan has received 17 billion and 300 million AFNs grant from both sources of foreign governments and international organizations. Foreign governments has the highest contribution with 84% 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	14,474	84%
Grants International Organizations	2,826	16%
Total	17,300	100%

C. Loans

In fiscal year 1400/ 2021, so far, Afghanistan has not received any loan. And based on the budget 1400, it will be received 17.4 billion AFN from IMF to finance the budget deficit.

Table 4- Loans in million AFNs

Loans	Utilized Loan
International Organization Loans	0

Expenditure by Ministries/Agencies

Afghanistan has 63 ministries/agencies which have their own budget in the national budget 1400/ 2021 and AFMIS.

Ministries and government agencies along with their 1400/ 2021 budget, planned budget Hoot/ March, actual expenditure, and expenditure percentages are shown in the table 5.

Table 5- Expenditure by Ministries and Agencies in Million AFNs, Hoot1399/ March2021

Ministry/Agency	1400/ 2021 Budget	Hoot/ March Budget	Actual	Percentage
Office of the Chief of staff to the president	1,091	244	56	5%
Meshrano Jirga	591	130	78	13%
Wolesi Jirga	1,764	429	309	18%
Administrative Office of the President	8,585	2,912	497	6%
Supreme Court	4,399	1,022	715	16%
President's Protective Service	2,874	634	486	17%
General Directorate of Radio and Television of Afghanistan	1,279	707	94	7%
National Security Council	2,658	709	465	17%
Ministry of Finance	15,160	10,325	921	6%
State Ministry for Parliamentary Affairs	218	69	26	12%
Ministry of Defense	88,896	20,724	8,410	9%
Ministry of Foreign Affairs	7,463	1,049	752	10%
Ministry of Haj & Religious Affairs	2,744	850	231	8%
Ministry of Commerce and Industry	1,572	430	71	5%
Ministry of Interior	59,727	21,439	4,720	8%
Ministry of Education	39,296	10,041	6,347	16%
Ministry of Higher Education	9,093	2,065	1,127	12%
Ministry of Refugee & Returnees	1,101	112	55	5%
Ministry of Mines and Petroleum	1,919	804	356	19%
Ministry of Martyrs and Disabled	13,912	130		
Ministry of Communication and Information Technology	1,239	429	41	3%
Ministry of Economy	618	215	49	8%
Ministry of Information and Culture	954	301	100	11%
Ministry of Public Health	20,029	11,900	491	2%
Ministry of women affairs	3,065	73	36	1%
Ministry of Agriculture, Irrigation & Livestock	13,683	372	221	2%
Technical and Vocational Education Training	2,157	624	185	9%
Ministry of Energy and Water	17,967	4,605	171	1%
Ministry of Public Works	19,575	14,871	579	3%
Ministry of Rural Rehabilitation and Development	22,888	14,932	2,556	11%
Civil Aviation Authority	8,107	5,180	350	4%
Ministry of Transport	514	101	29	6%

Ministry/Agency	1400/ 2021 Budget	Hoot/ March Budget	Actual	Percentage
Ministry of Borders and Tribal Affairs	623	124	55	9%
Ministry of Labor and Social Affairs	1,850	266	186	10%
Ministry of Urban Development and Land	6,919	776	299	4%
Ministry of Justice	1,067	235	98	9%
Attorney General Office	3,258	828	491	15%
National Examination Authority	211	24	9	
Access Commission to Information	123	26	3	2%
State Ministry for Peace	725	151		0%
Afghanistan National Standard Authority	288	18	10	3%
Independent Directorate of Local Governance	9,431	1,746	483	5%
National Environmental Protection Agency	830	144	39	5%
Afghanistan Academy of Sciences	344	75	55	16%
Independent Administrative Reform and Civil Services Commission	1,652	377	88	5%
General Directorate of Physical Education and Sports	589	68	17	3%
General Directorate of National Security	20,671	5,518	5,229	25%
Supreme and Audit office	548	87	36	7%
Office of State Minister for Disaster Management	444	186	23	5%
Independent Electoral Complaints Commission	335	33	1	0%
Independent Election Commission	506	256	29	6%
National Statistics and Information Authority	6,453	5,396	101	2%
Afghanistan Atomic Energy Commission	160	19	12	7%
General Directorate of Coordination of Kochies Affairs	188	124	23	12%
Kabul Municipality	1,556	800	23	1%
Micro Finance Investment Support Facility for Afghanistan	347	347		0%
Afghanistan Urban Water Supply and Canalization Corporation	1,185	455		0%
Da Afghanistan Brishna Shirkat	12,059	5,859		0%
Capital Region Development Independent Authority	1,902	817	3	0%
Independent Commission for Overseeing the Implementation of Constitution	86	26	10	12%
Afghanistan Independent Human Rights Commission	105	27	2	2%
Afghanistan Independent Land Authority	136	136	79	58%
Afghanistan Railway Authority	5,121	4,619	11	0%
Contingency Fund	18,190			
Total	473,042	157,988	37,940	8%

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 37 billion and 940 million AFNs, which 82% on code 21, wages and salaries, 8% on code 22, goods and services, close to 1% on code 23, interest & repayment of loans, 0%

on code 24, subsidies and social benefits, and 8% 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.

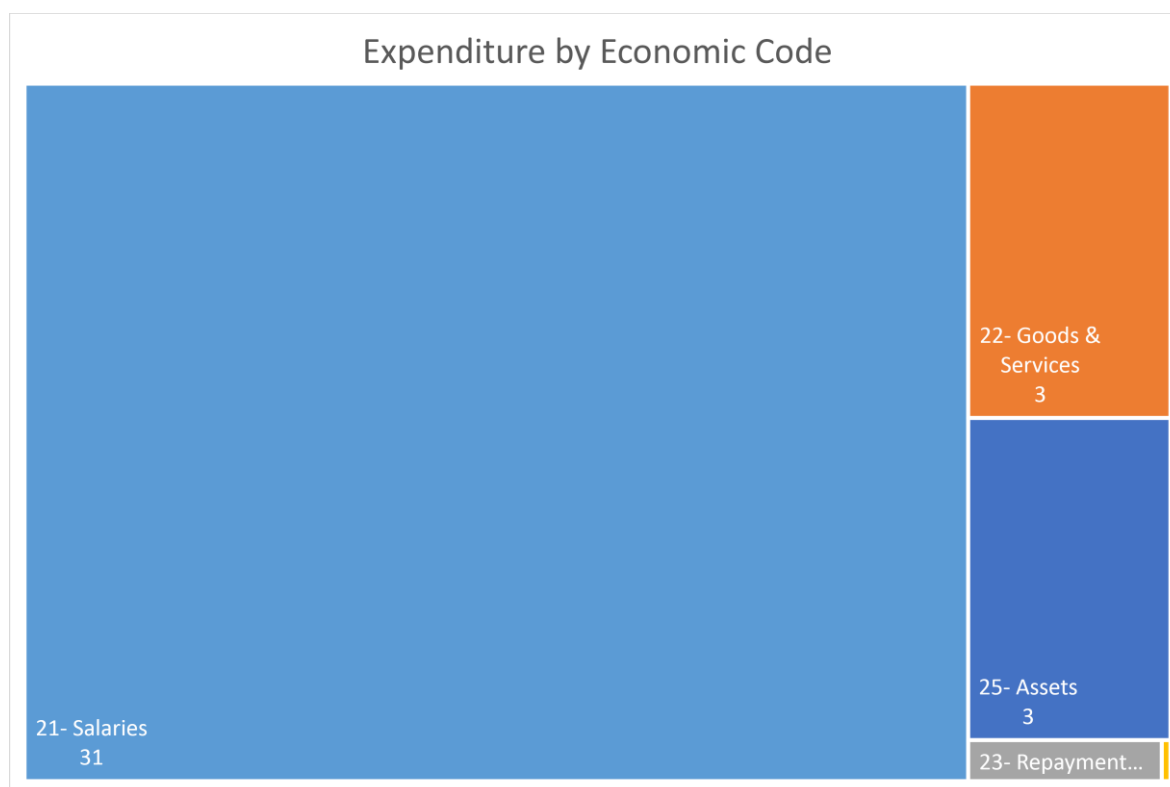


Figure 4- expenditure 1400/ 2021 by economic major code in billion AFNs

Table 6- Expenditure by Economic Major Codes, Hoot1399/ March2021 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	56					56
Meshrano Jirga	73	5				78
Wolesi Jirga	309					309
Administrative Office of the President	459	38				497
Supreme Court	695	20				715
President's Protective Service	446	40				486
General Directorate of Radio and Television of Afghanistan	84	10				94
National Security Council	453	12				465
Ministry of Finance	470	68	376	8		921
State Ministry for Parliamentary Affairs	25	1				26
Ministry of Defense	8,405	5				8,410
Ministry of Foreign Affairs	523	229				752

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 Haj & Religious Affairs	227	3				231
Ministry of Commerce and Industry	60	11				71
Ministry of Interior	4,456	264				4,720
Ministry of Education	6,327	21				6,347
Ministry of Higher Education	1,082	45				1,127
Ministry of Refugee & Returnees	44	11				55
Afghanistan Central Civil Registration Authority	72	5			278	356
Ministry of Mines and Petroleum						
Ministry of Communication and Information Technology	38	3				41
Ministry of Economy	45	5				49
Ministry of Information and Culture	86	5			9	100
Ministry of Public Health	432	59				491
Ministry of women affairs	33	3				36
Ministry of Agriculture, Irrigation & Livestock	219	1				221
Technical and Vocational Education Training	183	2				185
Ministry of Energy and Water	96	26			48	171
Ministry of Public Works	77	5			498	579
Ministry of Rural Rehabilitation and Development	75	568			1,914	2,556
Civil Aviation Authority	39	311				350
Ministry of Transport	27	2				29
Ministry of Borders and Tribal Affairs	48	7				55
Ministry of Labor and Social Affairs	172	14				186
Ministry of Urban Development and Land	66	3			231	299
Ministry of Justice	95	3				98
Attorney General Office	471	20				491
National Examination Authority	9					9
Access Commission to Information	3					3
State Ministry for Peace						
Afghanistan National Standard Authority	9	1				10
Independent Directorate of Local Governance	258	225				483
National Environmental Protection Agency	34	5				39

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 Academy of Sciences	54	1				55
Independent Administrative Reform and Civil Services Commission	82	6				88
General Directorate of Physical Education and Sports	16	1				17
General Directorate of National Security	4,031	1,101			96	5,229
Supreme and Audit office	32	4				36
Office of State Minister for Disaster Management	12	2		9		23
Independent Electoral Complaints Commission		1				1
Independent Election Commission	26	3				29
National Statistics and Information Authority	83	18				101
Afghanistan Atomic Energy Commission	10	1				12
General Directorate of Coordination of Kochies Affairs	21	2				23
Kabul Municipality					23	23
Micro Finance Investment Support Facility for Afghanistan						
Afghanistan Urban Water Supply and Canalization Corporation						
Da Afghanistan Brishna Shirkat						
Capital Region Development Independent Authority	1	3				3
Independent Commission for Overseeing the Implementation of Constitution	10	1				10
Afghanistan Independent Human Rights Commission	2					2
Afghanistan Independent Land Authority	76	3				79
Afghanistan Railway Authority	8	3				11
Total	31,242	3,210	376	17	3,097	37,940

Expenditure by Provinces

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

52% of expenditures spent by central government and 48% expenditure is in the provinces.

The full list of provinces includes the budget of 1400/ 2021 and their expenditures till the end of Hoot 1399/March 2021 is shown in table 7.

Table 7- Expenditure by Provinces, Hoot1399 /March 2021 in Million AFNs

Province	1400/ 2021 Budget	Actual	Percentage
Kabul	13,979	1,048	7%
Nangarhar	11,933	1,860	16%
Kandahar	9,669	1,417	15%
Balkh	8,228	1,425	17%
Herat	13,735	1,638	12%
Paktya	6,667	1,289	19%
Helmand	6,001	883	15%
Badakhshan	5,474	425	8%
Kunduz	8,563	1,244	15%
Baghlan	4,822	428	9%
Takhar	5,766	453	8%
Parwan	7,297	462	6%
Jawzjan	5,008	656	13%
Bamyan	3,476	237	7%
Ghazni	3,491	406	12%
Faryab	4,674	447	10%
Kunarha	3,719	280	8%
Khost	3,417	309	9%
Farah	3,862	207	5%
Wardak	2,909	326	11%
Kapisa	2,301	268	12%
Paktika	2,147	157	7%
Nimroz	3,908	143	4%
Logar	2,368	217	9%
Laghman	2,878	275	10%
Sar-E- Pul	1,961	230	12%
Ghor	2,457	234	10%
Samangan	3,201	200	6%
Daykundi	2,407	198	8%
Zabul	1,506	104	7%
Badghis	4,446	158	4%
Urozgan	1,611	144	9%
Nooristan	1,521	124	8%
Panjsher	1,748	173	10%

Province	1400/ 2021 Budget	Actual	Percentage
Central Ministries	287,289	19,849	7%
Offshore Payments	410	28	7%
Contingency Fund	18,190		
Total	473,042	37,940	8%

Expenditure by Programs

The Afghanistan government has 135 programs under 63 budgetary units (ministries/Agencies) for the fiscal year 1400/ 2021.

The full list of government programs along with their expenditures until the end of Hoot 1399/ March 2021 are listed in Table 8.

Table 8- Expenditure by programs, Hoot 1399/ March 2021 in Million AFNs

Ministries/Agencies	Programs	Expenditure
Office of the Chief of staff to the president		
	Service Delivery to the president	56
Meshrano Jirga		
	Parliamentary Affairs	78
Wolesi Jirga		
	Legislative and Policy Affairs	309
Administrative Office of the President		
	Coordinating and analyzing of Government's Activity	414
	Effective use of Financial Resources on Procurement of items	84
	Peace Affairs	
Supreme Court		
	The National Judiciary Affairs	715
President's Protective Service		
	Presidential Protective Service	486
General Directorate of Radio and Television of Afghanistan		
	Radio and television of Afghanistan broadcasting	94
National Security Council		
	National Security Council	465
Ministry of Finance		
	Public Finance Management	462
	Revenue Management	195
	Administrations and Operations	253
	Policy Management	11
State Ministry for Parliamentary Affairs		
	Maintaining and Improving of Parliamentary relations	26
Ministry of Defense		
	Combat forces	8,410
	Supportive forces	

Ministry of Foreign Affairs	
Political and Economic Affairs	26
consulate and cultural Affairs	12
Administrative & Financial Affairs	714
Ministry of Haj & Religious Affairs	
Islamic Guidance Services.	174
Hajj and Pilgrimage Services	6
Awqaf Services	5
Admin and Finance	47
Ministry of Commerce and Industry	
Private sector and industry development	7
Trade Policy and Transit	29
Admin and regulatory	34
Ministry of Interior	
Internal Security	3,547
Detection & Anti-Crime	362
Passport & Traffics Services	10
Supportive Affairs	801
Ministry of Education	
General Education	5,541
Islamic Education	287
Literacy	107
Education Management	413
Technical & Vocational Education and Training	
Ministry of Higher Education	
Academic Programs C104	420
Accessibility to higher education and student support program	672
Good Governance Program	11
Academic Infrastructures & Facilities Program	23
Ministry of Refugee & Returnees	
Refugees and asylums	2
Returnees & Displaced persons	3
Administration and Management	50
Ministry of Mines and Petroleum	
Mines Geological Survey	298
Mines Regulation & Enforcement	6
General Administration	49
Policy & Promotion	3
Ministry of Martyrs and Disabled	
Civilian Martyrs and Disabled Affairs Program	
Military Martyrs and Disabled Affairs Program	
Ministry of Communication and Information Technology	
Electronic Afghanistan (E- Afghanistan)	9
ICT literacy	
General Administration & Management	32

Ministry of Economy	
Economic Policy and Strategy and Monitoring and Evaluation	32
Administration and Management Services	17
Ministry of Information and Culture	
Culture and Tourism	29
Broadcasting and Youth	20
Finance and management	51
Ministry of Public Health	
Institutional Development	
Health Services Provision	232
Administrative Support	259
Ministry of women affairs	
Women Support and Strengthening	2
Gender Development & monitoring of Policy	3
Administration and Finance	31
Ministry of Agriculture, Irrigation & Livestock	
Natural Resource Management	17
Agriculture production and productivity	59
Economic Regeneration	27
Change Management	118
Technical and Vocational Education Training	
TVET Academic Affairs(Access, Quality and Lifelong learning)	154
Strategic Management and Supportive Services	31
Ministry of Energy and Water	
Availability of competitively priced electricity for community livelihood and industry development	4
Availability of and accessibility to water for community livelihood and industrial development.	119
General Administration	48
Ministry of Public Works	
Infrastructure	512
Road Maintenance	43
Administration and Finance	25
Ministry of Rural Rehabilitation and Development	
Rural Infrastructure	11
Economic Development	
Local Governance	2,462
Institutional Support Program	83
Civil Aviation Authority	
Civil Aviation Transport Ser.	350
Ministry of Transport	
Transportation	29
Ministry of Borders and Tribal Affairs	
Social Immunity of Tribes and border affairs alignment	55
Ministry of Labor and Social Affairs	
Labor Support Program	11
Social affairs program	56

Martyrs and Disabled Affairs Program	22
Management and Operations Program	96
Ministry of Urban Development and Land	
Planning and Urban Development	3
Housing	2
Urban Infrastructure	1
Operation and Management	293
Ministry of Justice	
Juveniles Affairs	
Legal services	10
Legislative Affairs	14
Administration and Management	75
Attorney General Office	
Military Prosecution Office	68
Prosecution Office of Crimes against Internal and External Security	58
Civil and Administrative Prosecution	365
National Examination Authority	
Arranging and conducting group exams throughout Afghanistan	9
Access Commission to Information	
strengthening access to information	3
State Ministry for Peace	
Reaching to a Dignified and Sustainable Peace	
Afghanistan National Standard Authority	
Quality Infrastructure	1
Supplement of Standard Services	2
Administrative	6
Independent Directorate of Local Governance	
National Principals for Governance	11
local governance administration	451
General Support Services	21
National Environmental Protection Agency	
Supervision and improvement of environment condition	26
Formulation and Development of Environmental Laws and Policies	4
Admin and Finance	8
Afghanistan Academy of Sciences	
Academic Researches and establishment of Scientific Infrastructure	55
Independent Administrative Reform and Civil Services Commission	
Appointments and Appeals	19
Public Administration Reform	16
Capacity Building	10
Administration & operations	43
General Directorate of Physical Education and Sports	
Sports for all	

Participate national competition	
Financial and Administrative	17
Football Federation	
General Directorate of National Security	
Security	5,229
Supreme and Audit office	
auditing and reporting	36
Office of State Minister for Disaster Management	
Disaster Preparedness	23
Independent Electoral Complaints Commission	
Complaints and objections adjudication	1
Independent Election Commission	
Election Process	29
National Statistics and Information Authority	
Collect, Analyses and publish of Data	101
Afghanistan Atomic Energy Commission	
Development & Application of Nuclear Energy	12
General Directorate of Coordination of Kochies Affairs	
Kochi Social Services	23
Kabul Municipality	
Urban Infrastructure	23
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	
Da Afghanistan Brishna Shirkat	
Power Supply for all Afghanistan	
Capital Region Development Independent Authority	
Development capital zone	3
Independent Commission for Overseeing the Implementation of Constitution	
Overseeing the Implementation of Constitution	10
Afghanistan Independent Human Rights Commission	
Human Rights Support	2
Afghanistan Independent Land Authority	
Afghanistan Land Alignment Program	79
Afghanistan Railway Authority	
Infrastructure	11
Total	37,940

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 38%, Education 20%, and Public Order and Safety with 15%, have high portion in consolidated expenditure. And environmental protection with nearly 0%, 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, Hoot 1399/ March 2021 in Million AFNs

Functions Of Government	Expenditure	Percentage
Total outlays	37,940	100%
General public services	3,443	9%
Executive and legislative organs, financial and fiscal affair	3,083	8%
General services	273	0%
Basic research	55	0%
General public services n.e.	33	0%
Defense	14,590	38%
Military defense	8,410	22%
Defense n.e.c.	6,179	16%
Public order and safety	5,705	15%
Police services	3,452	9%
Fire-protection services	23	0%
Law courts	1,319	3%
Prisons	467	1%
Public order and safety n.e.c.	444	1%
Economic affairs	4,536	12%
General economic, commercial and labour affairs	212	1%
Agriculture, forestry, fishing and hunting	378	1%
Fuel and energy	19	0%
Mining, manufacturing and construction	58	0%
Transport	1,247	3%
Communication	41	0%
Other industries	2,561	7%
R&D Economic affairs	20	0%
Environmental protection	44	0%
Pollution abatement	1	0%
Protection of biodiversity and landscape	30	0%
Environmental protection n.e.c.	13	0%
Housing and community amenities	322	1%
Housing development	2	0%
Community development	27	0%
Water supply		0%
Housing and community amenities n.e.c.	293	1%
Health	491	1%
Outpatient services	232	1%
Hospital services		0%

Functions Of Government	Expenditure	Percentage
Public health services		0%
Health n.e.c.	259	1%
Recreation, culture, and religion	442	1%
Recreational and sporting services	17	0%
Cultural services	81	0%
Broadcasting and publishing services	114	0%
Religious and other community services	231	1%
R&D Recreation, culture and religion		0%
Education	7,735	20%
Pre-primary and primary education	3,669	10%
Secondary education	1	0%
Post-secondary non-tertiary education	378	1%
Tertiary education	9	0%
Education not definable by level	476	1%
Subsidiary services to education	33	0%
R&D Education	154	0%
Education n.e.c.	3,014	8%
Social protection	633	2%
Sickness and disability	356	1%
Old age		0%
Survivors	1	0%
Family and children	56	0%
Unemployment		0%
Social exclusion n.e.c.	5	0%
R&D Social protection		0%
Social protection n.e.c.	215	1%
Not Elsewhere Classified		0%
Not Elsewhere Classified		0%

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

Phone: +93202924258

Email: bpmu@mof.gov.af

Web: www.budgetmof.gov.af

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

