



Ministry of Finance
Directorate General of National Budget



MONTHLY FINANCIAL REPORT

NATIONAL BUDGET 1399/2020

(Hamal 1399/April 2020)



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Introduction

Monthly financial report provides the latest information on the 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 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 government loans and in the expenditures section it includes consolidated budget (operation + development) by ministries/Agencies, expenditure by province, 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 71% in financial resources so far.

29% 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, 60 billion and 584 million AFNs domestic revenue has been collected.

Domestic revenue increased 4% in comparison of same time in last year. Domestic revenues were 58 billion AFNs till end of Hamal/April last year, and 60 billion domestic revenues has been collected in the current year till end of Hamal 1399/ April 2020, which shows 2 Billion AFNs decrease.

Domestic revenue increased 54% in comparison of the last month. Revenue collection has been 14 billion AFNs in Hoot/March, and the revenue collection in Hamal/April is 22 billion AFNs which shows more than 7 billion AFNs growth.

Domestic revenue declined 13% in comparison of monthly plan. Based on the revenue monthly plan, 69 billion AFNs should be collected so far, but 60 billion AFNs has been collected. It shows 9 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, Hamal1399 /April 2020 in Million AFNs

	Estimated 1399/ 2020	Actual Hamal 1399/ April 2020	Percentage
Total Resources	429,234	85,727	20%
Domestic Resources	208,900	60,584	29%
Grants (included Debt)	220,334	25,143	11%
Total Expenditure	441,631	96,748	22%
Operation Budget	299,555	76,568	26%
Development Budget	142,076	20,180	14%
Discretionary Budget	64,023	13,003	20%
Non-Discretionary Budget	78,054	7,177	9%
Balance	-12,397	-11,021	

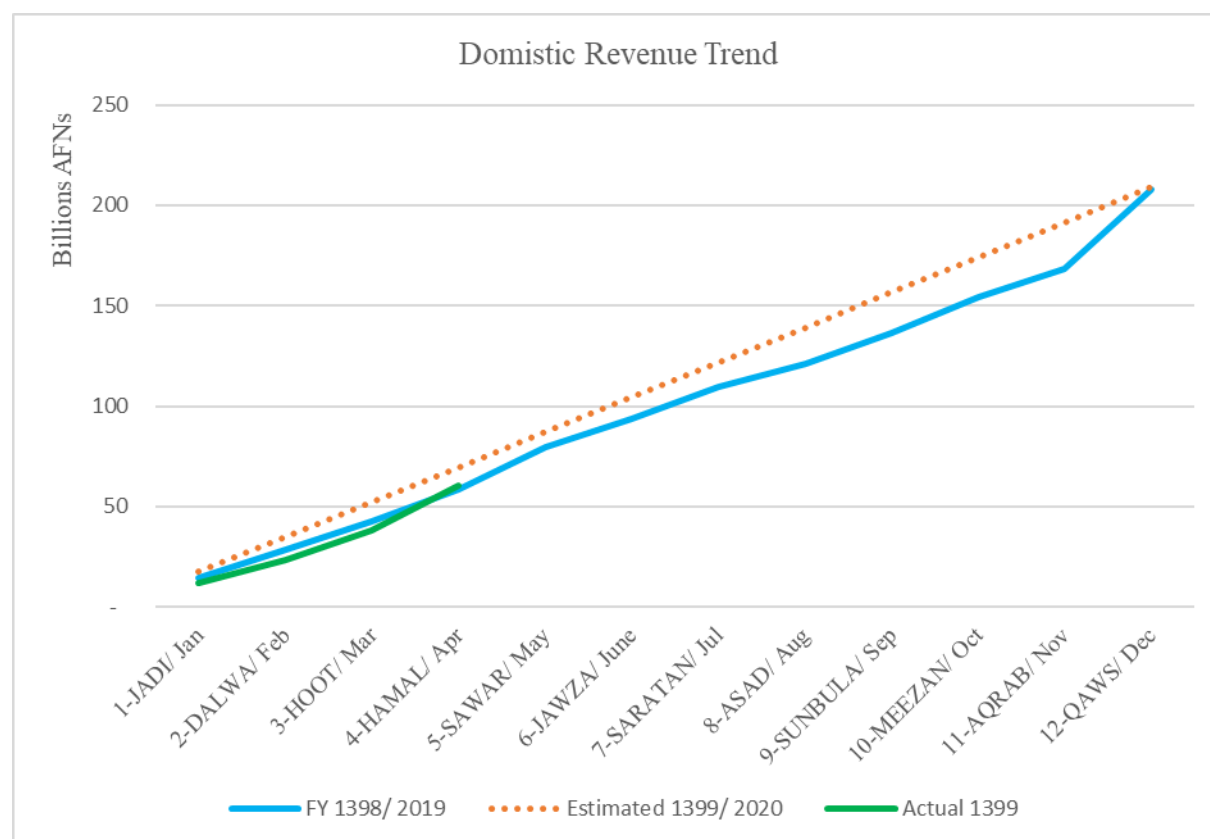


Figure 1- Trends of Domestic Revenue FY 1399/2020

¹ For revenue monthly plan, the annual estimated revenue has been divided by 12 months equally.

11% projected grants has been received¹. In national budget 1399/2020 grants has been projected 207 billion and 84 million AFNs and added 13 billion and 250 million with budget supplementary, so, the total project grants is 220 billion and 334 million. So far, 25 billion and 143 million AFNs has been received. (Loans Included)

20% of the total projected financial resources have been met. The total resources of fiscal year 1399/ 2020 is projected 429 billion and 234 million AFNs (Domestic Resources & Grants Included), and so far, 85 billion and 727 million AFNs has been received

14% of development budget has been spent. The total development budget is 142 billion and 76 million AFNs in the fiscal year 1399/2020 (139.28 billion approved budget and 2.796 billion new commitments of donors). 20 billion and 180 million AFNs has been spent. It includes 13 billion and 3 million from discretionary and 7 billion and 177 million from non-discretionary fund.

Development expenditure declined 18% in comparison to the same period in the last year. It has been spent 20 billion AFNs until the end of Hamal 1399/ April 2020 form development budget, while it had been spent 24 billion in the same period in the last fiscal year. It indicates 4 billion decrease.

Development expenditure has 81% decline in comparison to the financial plan. The total projection for development expenditure till end of Hamal 1399/April 2020 was 103 billion AFNs, while the expenditure is 20 billion AFNs, which is 83 billion AFNs less than the estimated budget for this period.

26% of operation budget has been spent. The total operation budget in the fiscal year 1399/ 2020 is 299 billion and 555 million AFNs, and so far, 76 billion and 567 million AFNs has been spent.

Operation expenditure in comparison to the same period of last year has a growth of 2% and a decline of 49% in comparison to the financial plan. 149 billion AFNs of operation budget has been planned to spend till end of Hamal/April while 76 billion AFNs has been spent. In the last fiscal year in the same time, 70 billion had been spent. These show 72 billion decrease in comparison to planned budget and 6 billion increase in comparison to last year same period expenditure.

22% of consolidated budget has been spent. The total consolidated budget (Operation+ Development) in the fiscal year 1399/2020 is 441 billion and 631 million AFNs. And so far, 96 billion and 748 million AFNS has been spent.

Consolidated expenditure has 2% increase in comparison to the same period of the last year and 62% decline in comparison to the financial plan. 252 billion AFNs consolidated budget had been planned to spent until to end of Hamal/April, but it has been spent 96 billion. It indicates 155 billion decrease in comparison to planned budget. In the last year, in the same

¹ The debt that Afghanistan receives from international organizations and foreign countries is very low, for this reason mostly it counts in the grants.

period, 94 billion had been spent, it is shown 2 billion increase in comparison to the same period of the last fiscal year.

The government's resources and expenditure balance shows a 11% temporary budget deficit. Comparison of government resources and expenditures in the fiscal year 1399/ 2020 till end of Hamal/April shows 11 billion and 21 million AFNs temporary budget deficit. The total resources that collected in this period is 85 billion and 727 million AFNs (total domestic revenue and grants), and total government expenditure is 96 billion and 748 million AFNs. This temporary budget deficit is covered by treasury reserves.

And also the comparison of estimated expenditures and projected resources of fiscal year 1399/ 2020 in 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 429 billion AFNs, and total expenditure has been projected 441 billion AFNs.

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

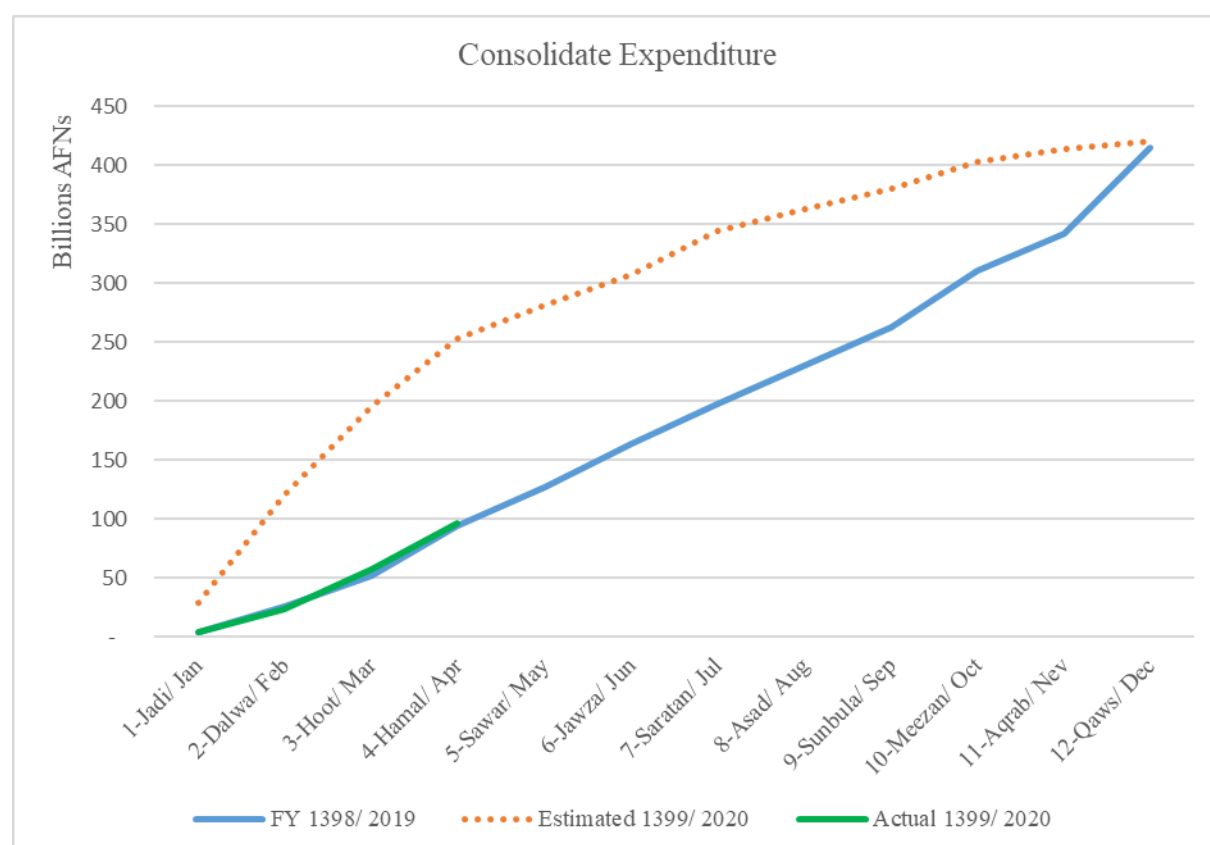


Figure 2- National Budget Expenditure Trends in FY 1399¹/ 2020

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.

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

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 Hamal/ April other revenue has high portion in domestic revenue with 47%. And social contribution with less than 1% 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	11,628	19%
Customs Duty and taxes imports	3,249	5%
Non Tax Revenue	6,922	11%
Other revenue	25,995	43%
Sale of Government property	12,777	21%
Social Contributions	12	0%
Total	60,584	100%

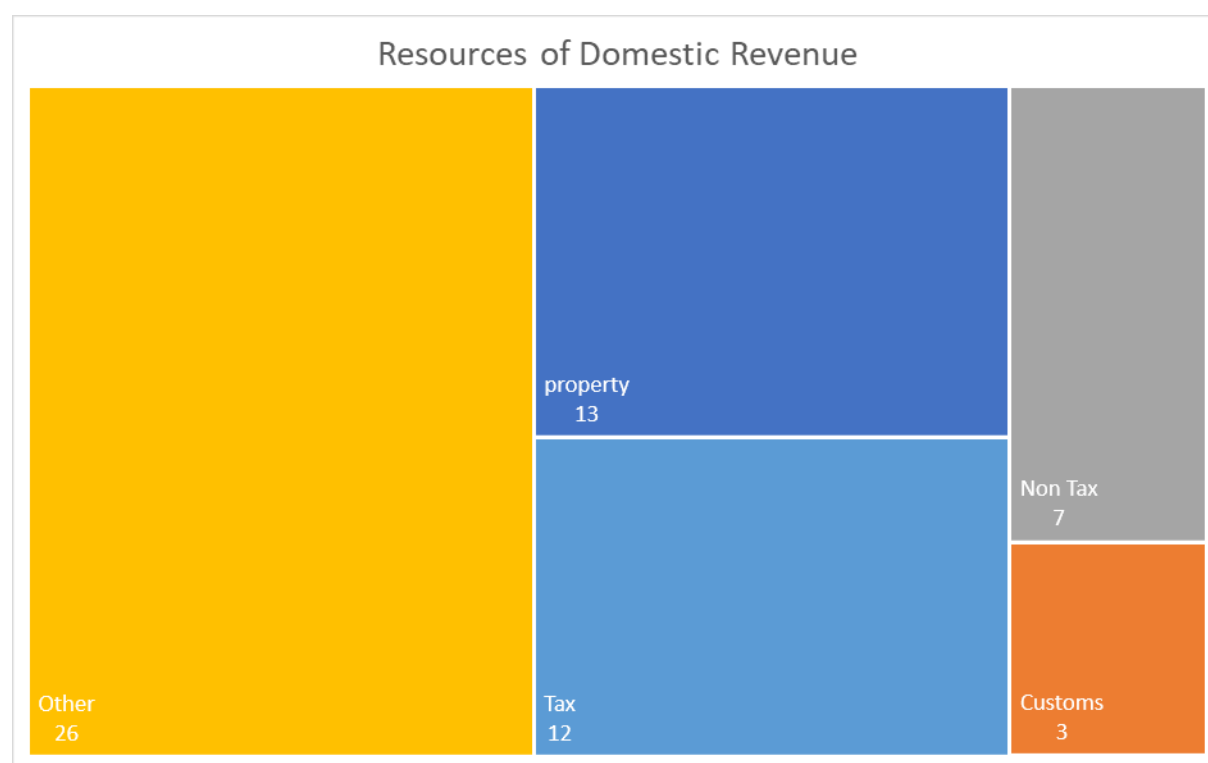


Figure 3- contributions of domestic revenue resources

B. Grants

Grant has a significant contribution to Afghanistan financial resources. So far, Afghanistan has received 25 billion and 93 million AFNs grant from both sources of foreign governments and

international organizations. Foreign governments has the highest contribution with 87% 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	Hamal 1399/ April 2020	Share of Resource
Grants Foreign governments	21,715	87%
Grants International Organizations	3,379	13%
Total	25,093	100%

C. Loans

The total loans has been received by the Afghan government is 50 million AFNs by the end of Hamal 1399/April 2020 which is listed in table 4.

Table 4- Loans in million AFNs (Jadi 1398- Hamal 1399/January- April 2020)

Loans	Utilized Loan
International Organization Loans	50

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 Hamal/ April, and actual expenditure by the end of Hamal/April, and expenditure percentages are shown in the table 5.

Table 5- Expenditure by Ministries and Agencies in Million AFNs, Hamal 1399/ April 2020

Ministry/Agency	1399/ 2020 Budget	Hamal/ April Budget	Actual	Percentage
Office of the Chief of staff to the president	1,926	1,124	732	38%
Meshrano Jirga	557	192	163	29%
Wolesi Jirga	1,624	516	457	28%
Administrative Office of the President	9,019	7,235	1,174	13%
Supreme Court	3,973	1,344	1,258	32%
President's Protective Service	2,637	682	570	22%
General Directorate of Radio and Television of Afghanistan	679	366	128	19%
National Security Council	3,688	2,947	299	8%
Ministry of Finance	12,997	10,992	8,745	67%
State Ministry for Parliamentary Affairs	190	76	48	25%
Ministry of Defense	80,298	47,908	16,025	20%
Ministry of Foreign Affairs	7,300	3,134	2,496	34%
Ministry of Haj & Religious Affairs	1,928	666	373	19%
Ministry of Commerce and Industry	955	406	138	15%
Ministry of Interior	64,603	33,301	13,171	20%
Ministry of Education	38,224	14,796	11,026	29%
Ministry of Higher Education	8,277	4,476	1,869	23%
Ministry of Refugee & Returnees	663	280	131	20%

Ministry/Agency	1399/ 2020 Budget	Hamal/ April Budget	Actual	Percentage
Afghanistan Central Civil Registration Authority	0.4	0.4	0.03	7%
Ministry of Mines and Petroleum	1,466	553	199	14%
Ministry of Communication and Information Technology	2,877	722	181	6%
Ministry of Economy	727	328	154	21%
Ministry of Information and Culture	895	386	187	21%
Ministry of Public Health	16,583	11,434	4,380	26%
Ministry of women affairs	282	90	59	21%
Ministry of Agriculture, Irrigation & Livestock	9,693	4,702	1,077	11%
Technical and Vocational Education Training	2,087	768	355	18%
Ministry of Energy and Water	9,890	6,114	1,558	16%
Ministry of Public Works	18,695	17,185	4,582	25%
Ministry of Rural Rehabilitation and Development	26,358	25,612	2,627	10%
Civil Aviation Authority	5,575	4,849	3,184	57%
Ministry of Transport	342	124	56	16%
Ministry of Borders and Tribal Affairs	595	169	113	19%
Ministry of Labor and Social Affairs	15,400	8,007	859	6%
Ministry of Urban Development and Land	5,529	3,462	519	9%
Ministry of Justice	1,030	348	209	20%
Attorney General Office	3,175	1,262	885	28%
Access Commission to Information	54	18	7	14%
State Ministry for Peace	850	125	106	12%
Afghanistan National Standard Authority	161	10	26	16%
Independent Directorate of Local Governance	12,700	6,258	3,060	24%
National Environmental Protection Agency	424	178	83	19%
Afghanistan Academy of Sciences	354	112	84	24%
Independent Administrative Reform and Civil Services Commission	1,618	501	359	22%
General Directorate of Physical Education and Sports	369	165	52	14%
General Directorate of National Security	19,138	9,453	9,435	49%
Supreme and Audit office	570	181	75	13%
Office of State Minister for Disaster Management	284	128	98	35%
Independent Electoral Complaints Commission	371	267	111	30%
Independent Election Commission	575	412	157	27%
National Statistics and Information Authority	1,848	1,146	268	14%
Afghanistan Atomic Energy Commission	117	50	20	17%
General Directorate of Coordination of Kochies Affairs	201	118	35	17%
Kabul Municipality	3,653	1,273	70	2%
Micro Finance Investment Support Facility for Afghanistan	231	115		0%
Afghanistan Urban Water Supply and Canalization Corporation	700	617	222	32%
Da Afghanistan Brishna Shirkat	14,335	10,803	1,655	12%
Capital Region Development Independent Authority	1,891	690	107	6%

Ministry/Agency	1399/ 2020 Budget	Hamal/ April Budget	Actual	Percentage
Independent Commission for Overseeing the Implementation of Constitution	85	30	18	21%
Afghanistan Independent Human Rights Commission	64	30	4	7%
Afghanistan Independent Land Authority	1,371	432	205	15%
Executive Directorate and Secretariat of Ministers Council	632	230	133	21%
Afghanistan Railway Authority	4,169	2,743	372	9%
Contingency Fund	14,129			
Total	441,631	252,640	96,748	22%

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, code 25, acquisition of assets.

So far, it is spent more than 96 billion AFNs, which 60% on code 21, wages and salaries, 19% 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 14% on code 25 of acquisition of assets has been spent.

Total expenditure in economic codes is shown in figure 4 and full list of ministries/agencies and their spending according to economic codes are listed in the table 6.

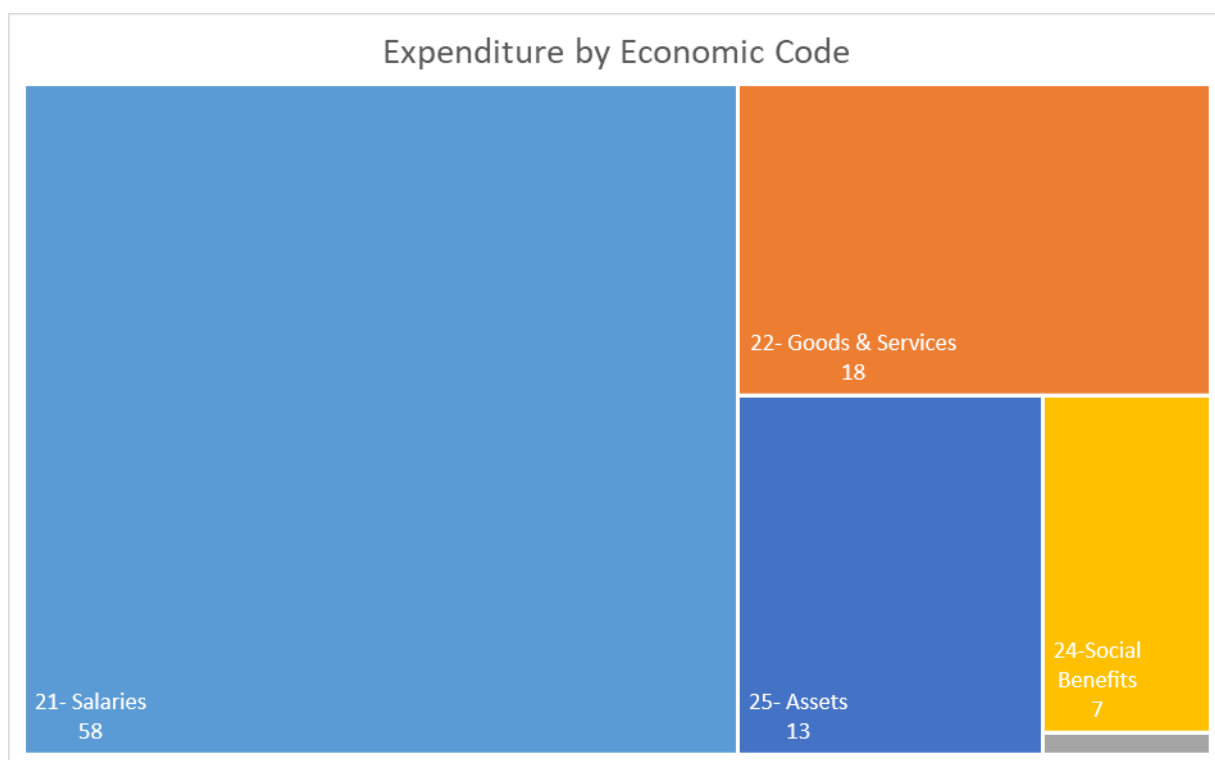


Figure 4- expenditure 1399/2020 by economic major code in billion AFNs

Table 6- Expenditure by Ministries/Agencies and Economic Major Codes, Hamal 1399/April 2020 in Million AFNs

Ministry/Agency	21 Wages and Salaries	22 Goods and Services	23 Repayment of Loans	24 Social Benefits	25 Acquisition of Assets	Sum of Expend.
Office of the Chief of staff to the president	683	50				732
Meshrano Jirga	143	19			1	163
Wolesi Jirga	451	6				457
Administrative Office of the President	904	220			50	1,174
Supreme Court	1,206	52				1,258
President's Protective Service	554	15				570
General Directorate of Radio and Television of Afghanistan	109	19				128
National Security Council	270	21		7		299
Ministry of Finance	786	870	452	6,000	637	8,745
State Ministry for Parliamentary Affairs	38	10				48
Ministry of Defense	15,038	961			26	16,025
Ministry of Foreign Affairs	1,621	630			246	2,496
Ministry of Haj & Religious Affairs	345	28				373
Ministry of Commerce and Industry	106	32				138
Ministry of Interior	11,121	1,479		350	221	13,171
Ministry of Education	10,230	519			278	11,026
Ministry of Higher Education	1,566	293			10	1,869
Ministry of Refugee & Returnees	71	27		32		131
Afghanistan Central Civil Registration Authority	0.005	0.025				0.3
Ministry of Mines and Petroleum	113	86				199
Ministry of Communication and Information Technology	130	50				181
Ministry of Economy	69	84				154
Ministry of Information and Culture	131	50			5	187
Ministry of Public Health	843	3,533			5	4,380
Ministry of women affairs	51	9				59
Ministry of Agriculture, Irrigation & Livestock	344	509			224	1,077
Technical and Vocational Education Training	307	48				355
Ministry of Energy and Water	186	157			1,214	1,558
Ministry of Public Works	146	496			3,940	4,582
Ministry of Rural Rehabilitation and Development	122	786			1,719	2,627
Civil Aviation Authority	57	2,905			222	3,184
Ministry of Transport	42	14				56

Ministry/Agency	21 Wages and Salaries	22 Goods and Services	23 Repayment of Loans	24 Social Benefits	25 Acquisition of Assets	Sum of Expend.
Ministry of Borders and Tribal Affairs	79	34				113
Ministry of Labor and Social Affairs	337	64		457		859
Ministry of Urban Development and Land	129	289			100	519
Ministry of Justice	185	23				209
Attorney General Office	816	68			1	885
Access Commission to Information	7					7
State Ministry for Peace	66	40				106
Afghanistan National Standard Authority	19	7				26
Independent Directorate of Local Governance	538	602			1,920	3,060
National Environmental Protection Agency	57	23			3	83
Afghanistan Academy of Sciences	78	6				84
Independent Administrative Reform and Civil Services Commission	131	228				359
General Directorate of Physical Education and Sports	25	27				52
General Directorate of National Security	7,261	1,976			198	9,435
Supreme and Audit office	47	28				75
Office of State Minister for Disaster Management	28	10		60		98
Independent Electoral Complaints Commission	90	16			4	111
Independent Election Commission	145	12				157
National Statistics and Information Authority	130	138				268
Afghanistan Atomic Energy Commission	18	2				20
General Directorate of Coordination of Kochies Affairs	27	8				35
Kabul Municipality		37			33	70
Micro Finance Investment Support Facility for Afghanistan						
Afghanistan Urban Water Supply and Canalization Corporation		2			220	222
Da Afghanistan Brishna Shirkat		63			1,593	1,655
Capital Region Development Independent Authority	3	63			40	107

Ministry/Agency	21 Wages and Salaries	22 Goods and Services	23 Repayment of Loans	24 Social Benefits	25 Acquisition of Assets	Sum of Expend.
Independent Commission for Overseeing the Implementation of Constitution	17		1			18
Afghanistan Independent Human Rights Commission			4			4
Afghanistan Independent Land Authority	132	72				205
Executive Directorate and Secretariat of Ministers Council	65	68				133
Afghanistan Railway Authority	13	8			351	372
Total	58,229	17,899	452	6,907	13,261	96,748

Expenditure by Provinces

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

54% of expenditures spent by central government and 46% expenditure is in the provinces.

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

Table 7- Expenditure by Provinces, Hamal 1399/April 2020 in Million AFNs

Province	1399/ 2020 Budget	Actual	Percentage
Kabul	18,096	3,011	17%
Nangarhar	18,103	4,041	22%
Kandahar	15,312	3,725	24%
Balkh	12,781	2,730	21%
Herat	16,619	3,457	21%
Paktya	11,676	2,861	25%
Helmand	10,812	2,114	20%
Badakhshan	7,337	1,192	16%
Kunduz	11,322	2,516	22%
Baghlan	5,299	1,125	21%
Takhar	4,709	1,276	27%
Parwan	7,382	1,588	22%
Jawzjan	6,229	1,292	21%
Bamyan	4,662	675	14%
Ghazni	4,321	959	22%
Faryab	5,696	961	17%
Kunarha	4,382	696	16%

Province	1399/ 2020 Budget	Actual	Percentage
Khost	4,106	909	22%
Farah	2,661	545	20%
Wardak	3,174	1,014	32%
Kapisa	2,820	747	26%
Paktika	2,674	575	22%
Nimroz	2,276	691	30%
Logar	2,627	524	20%
Laghman	2,914	600	21%
Sar-E- Pul	2,649	591	22%
Ghor	2,657	552	21%
Samangan	3,845	772	20%
Daykundi	2,640	548	21%
Zabul	1,815	367	20%
Badghis	3,848	514	13%
Urozgan	1,651	350	21%
Nooristan	1,920	315	16%
Panjsher	1,954	409	21%
Central Ministries	215,218	52,142	24%
Offshore Payments	1,314	362	28%
Contingency Fund	14,129		
Total	441,631	96,748	22%

Expenditure by Programs

The Afghanistan government's 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 Hamal 1399/April 2020 are listed in Table 8.

Table 8- Expenditure by programs, Hamal 1399/ April 2020 in Million AFNs

Ministries/Agencies	Program	Expenditure
Office of the Chief of staff to the president		
	Service Delivery to the president	732
Meshrano Jirga		
	Parliamentary Affairs	163
Wolesi Jirga		
	Legislative and Policy Affairs	457
Administrative Office of the President		
	Coordinating and analyzing of Government's Activity	1,029
	Effective use of Financial Resources on Procurement of items	145
	Peace Affairs	

Ministries/Agencies	Program	Expenditure
Supreme Court		
	The National Judiciary Affairs	1,258
President's Protective Service		
	Presidential Protective Service	570
General Directorate of Radio and Television of Afghanistan		
	Radio and television of Afghanistan broadcasting	128
National Security Council		
	National Security Council	299
Ministry of Finance		
	Public Finance Management	7,428
	Revenue Management	356
	Administrations and Operations	914
	Policy Management	47
State Ministry for Parliamentary Affairs		
	Maintaining and Improving of Parliamentary relations	48
Ministry of Defense		
	Combat forces	16,025
	Supportive forces	
Ministry of Foreign Affairs		
	Political and Economic Affairs	52
	consulate and cultural Affairs	18
	Administrative & Financial Affairs	2,426
Ministry of Haj & Religious Affairs		
	Islamic Guidance Services.	268
	Hajj and Pilgrimage Services	11
	Awqaf Services	8
	Admin and Finance	85
Ministry of Commerce and Industry		
	Private sector and industry development	16
	Trade Policy and Transit	66
	Admin and regulatory	56
Ministry of Interior		
	Internal Security	8,458
	Detection & Anti-Crime	638
	Passport & Traffics Services	56
	Supportive Affairs	4,020
Ministry of Education		
	General Education	9,486
	Islamic Education	646
	Literacy	179
	Education Management	708
	Technical & Vocational Education and Training	8
Ministry of Higher Education		
	Academic Programs C104	555
	Accessibility to higher education and student support program	1,048

Ministries/Agencies	Program	Expenditure
	Good Governance Program	230
	Academic Infrastructures & Facilities Program	36
Ministry of Refugee & Returnees		
	Refugees and asylums	4
	Returnees & Displaced persons	51
	Administration and Management	77
Afghanistan Central Civil Registration Authority		
	Citizens Identity Confirmation	
Ministry of Mines and Petroleum		
	Mines Geological Survey	36
	Mines Regulation & Enforcement	21
	General Administration	121
	Policy & Promotion	21
Ministry of Communication and Information Technology		
	Electronic Afghanistan (E- Afghanistan)	60
	ICT literacy	10
	General Administration & Management	110
Ministry of Economy		
	Economic Policy and Strategy and Monitoring and Evaluation	123
	Administration and Management Services	31
Ministry of Information and Culture		
	Culture and Tourism	48
	Broadcasting and Youth	34
	Finance and management	104
Ministry of Public Health		
	Institutional Development	82
	Health Services Provision	3,533
	Administrative Support	766
Ministry of women affairs		
	Women Support and Strengthening	5
	Gender Development & monitoring of Policy	5
	Administration and Finance	50
Ministry of Agriculture, Irrigation & Livestock		
	Natural Resource Management	408
	Agriculture production and productivity	312
	Economic Regeneration	177
	Change Management	180
Technical and Vocational Education Training		
	TVET Academic Affairs(Access, Quality and Lifelong learning)	317
	Strategic Management and Supportive Services	38
Ministry of Energy and Water		
	Availability of competitively priced electricity for community livelihood and industry development	44
	Availability of and accessibility to water for community livelihood and industrial development.	1,429
	General Administration	85
Ministry of Public Works		

Ministries/Agencies	Program	Expenditure
	Infrastructure	2,914
	Road Maintenance	1,619
	Administration and Finance	48
Ministry of Rural Rehabilitation and Development		
	Rural Infrastructure	703
	Economic Development	91
	Local Governance	1,676
	Institutional Support Program	157
Civil Aviation Authority		
	Civil Aviation Transport Ser.	3,184
Ministry of Transport		
	Transportation	56
Ministry of Borders and Tribal Affairs		
	Social Immunity of Tribes and border affairs alignment	113
Ministry of Labor and Social Affairs		
	Labor Support Program	39
	Social affairs program	110
	Martyrs and Disabled Affairs Program	500
	Management and Operations Program	210
Ministry of Urban Development and Land		
	Planning and Urban Development	103
	Housing	43
	Urban Infrastructure	115
	Operation and Management	257
Ministry of Justice		
	Juveniles Affairs	8
	Legal services	22
	Legislative Affairs	19
	Administration and Management	161
Attorney General Office		
	Military Prosecution Office	104
	Prosecution Office of Crimes against Internal and External Security	77
	Civil and Administrative Prosecution	704
Access Commission to Information		
	strengthening access to information	7
State Ministry for Peace		
	Reaching to a Dignified and Sustainable Peace	106
Afghanistan National Standard Authority		
	Quality Infrastructure	6
	Supplement of Standard Services	6
	Administrative	14
Independent Directorate of Local Governance		
	National Principals for Governance	37
	local governance administration	2,972
	General S+C168port Services	51

Ministries/Agencies	Program	Expenditure
National Environmental Protection Agency		
	Supervision and improvement of environment condition	60
		8
	Formulation and Development of Environmental Laws and Policies	
	Admin and Finance	14
Afghanistan Academy of Sciences		
	Academic Researches and establishment of Scientific Infrastructure	84
Independent Administrative Reform and Civil Services Commission		
	Appointments and Appeals	28
	Public Administration Reform	30
	Capacity Building	16
	Administration & operations	286
General Directorate of Physical Education and Sports		
	Sports for all	
	Participate national competition	3
	Financial and Administrative	49
	Football Federation	
General Directorate of National Security		
	Security	9,435
Supreme and Audit office		
	auditing and reporting	75
Office of State Minister for Disaster Management		
	Disaster Preparedness	98
Independent Electoral Complaints Commission		
	Complaints and objections adjudication	111
Independent Election Commission		
	Election Process	157
National Statistics and Information Authority		
	Collect, Analyses and publish of Data	268
Afghanistan Atomic Energy Commission		
	Development & Application of Nuclear Energy	20
General Directorate of Coordination of Kochies Affairs		
	Kochi Social Services	35
Kabul Municipality		
	Urban Infrastructure	70
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	222
Da Afghanistan Brishna Shirkat		
	Power Supply for all Afghanistan	1,655
Capital Region Development Independent Authority		
	Development capital zone	107
Independent Commission for Overseeing the Implementation of Constitution		
	Overseeing the Implementation of Constitution	18

Ministries/Agencies	Program	Expenditure
Afghanistan Independent Human Rights Commission		
	Human Rights Support	4
Afghanistan Independent Land Authority		
	Afghanistan Land Alignment Program	205
Executive Directorate and Secretariat of Ministers Council		
	Supervision and Management of the Council of Ministers	133
Afghanistan Railway Authority		
	Infrastructure	372
Total		96,748

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 25%, public order and safety with 21% , and economic affairs with 17% have high portion in consolidated expenditure. And environmental protection with nearly 0%, and recreation, culture, and religion with 1% have the lowest portion in the government expenditure.

The full list of government functions with expenditure percentages is given in table 9, it also includes government functions to the group level.

Table 9- Expenditure by COFOG, Hamal 1399/ April 2020 in Million AFNs

Functions Of Government	Expenditure	Percentage
Total outlays	96,748	100%
General public services	20,274	21%
Executive and legislative organs, financial and fiscal affair	18,902	20%
Foreign economic aid		0%
General services	899	1%
Basic research	84	0%
General public services n.e.c	389	0%
Defense	23,829	25%
Military defense	14,525	15%
Defense n.e.c.	9,304	10%
Public order and safety	15,401	16%
Police services	8,169	8%
Fire-protection services	477	0%
Law courts	2,379	2%
Prisons	1,028	1%
Public order and safety n.e.c.	3,347	3%
Economic affairs	16,053	17%
General economic, commercial and labor affairs	882	1%

Functions Of Government	Expenditure	Percentage
Agriculture, forestry, fishing and hunting	2,449	3%
Fuel and energy	1,740	2%
Mining, manufacturing and construction	151	0%
Transport	8,511	9%
Communication	181	0%
Other industries	2,104	2%
R&D Economic affairs	35	0%
Environmental protection	238	0%
Waste management		0%
Pollution abatement	2	0%
Protection of biodiversity and landscape	205	0%
Environmental protection n.e.c.	30	0%
Housing and community amenities	881	1%
Housing development	43	0%
Community development	358	0%
Water supply	222	0%
Housing and community amenities n.e.c.	257	0%
Health	4,392	5%
Outpatient services	3,320	3%
Hospital services	224	0%
Public health services		0%
Health n.e.c.	848	1%
Recreation, culture, and religion	739	1%
Recreational and sporting services	52	0%
Cultural services	152	0%
Broadcasting and publishing services	162	0%
Religious and other community services	373	0%
R&D Recreation, culture and religion		0%
Education	13,373	14%
Pre-primary and primary education	6,319	7%
Secondary education		0%
Post-secondary non-tertiary education	617	1%
Tertiary education		0%
Education not definable by level	893	1%
Subsidiary services to education	60	0%
R&D Education	478	0%
Education n.e.c.	5,006	5%
Social protection	1,567	2%
Sickness and disability	523	1%
Old age		0%
Survivors	33	0%
Family and children	107	0%
Unemployment		0%

Functions Of Government	Expenditure	Percentage
Social exclusion n.e.c.	55	0%
R&D Social protection		0%
Social protection n.e.c.	849	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 Reporting Unit, Directorate General of
National Budget, Ministry of Finance, Kabul, Afghanistan