



Ministry of Finance

Directorate General of National Budget



MONTHLY FINANCIAL REPORT

NATIONAL BUDGET 1399/2020

(Hoot 1398/March 2020)



Table of Contents

Introduction.....	1
Summary of Resources & Expenditure.....	1
Financial Resources	4
A. Domestic Revenue.....	5
B. Grants.....	6
C. Loans	6
Expenditure by Ministries/Agencies.....	6
Expenditure by Economic Major Codes	8
Expenditure by Provinces	11
Expenditure by Programs.....	12
Expenditure by COFOG	17

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 67% in financial resources of Hoot 1398/ March 2020

18% of total estimated domestic revenue has been collected. In budget 1399/2020, total domestic resources is projected 208 billion and 900 million AFNs and till end of Hoot 1399/ March 2020, and 38 billion and 191 million AFNs domestic revenue has been collected.

Domestic revenue declined 11% in comparison of same time in last year. Domestic revenues were 42 billion AFNs till end of Hoot/March last year, and 38 billion domestic revenues has been collected in the current year till end of Hoot 1398/ March 2020, which shows 14 Billion AFNs decrease.

Domestic revenue of Hoot/March increased 24% in comparison of the last month. Revenue collection has been 11 billion AFNs in Dalw/February, and the revenue collection in Hoot/March is 14 billion AFNs which shows 3 billion AFNs growth.

Domestic revenue declined 27% in comparison of monthly plan. Based on the revenue monthly plan, 52 billion AFNs should be collected till end of Hoot/March, but 38 billion AFNs has been collected. It shows 14 billion decrease.

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

Table 1- Summary of revenue and expenditure yet to end of Hoot 1398/March 2020 in Million AFNs

	Estimated 1399/ 2020	Actual Hoot 1398/ March 2020	Percentage
Total Resources	415,984	54,123	13%
Domestic Resources	208,900	38,191	18%
Grants (included Debt)	207,084	15,932	8%
Total Expenditure	428,380	57,145	13%
Operation Budget	289,100	48,407	17%
Development Budget	139,280	8,739	6%
Discretionary Budget	64,023	5,703	9%
Non-Discretionary Budget	75,257	3,036	4%
Balance	-12,397	-3,022	

Figure 1- Domestic Revenue Trends of FY 1399/2020 till end of Hoot 1398/March 2020

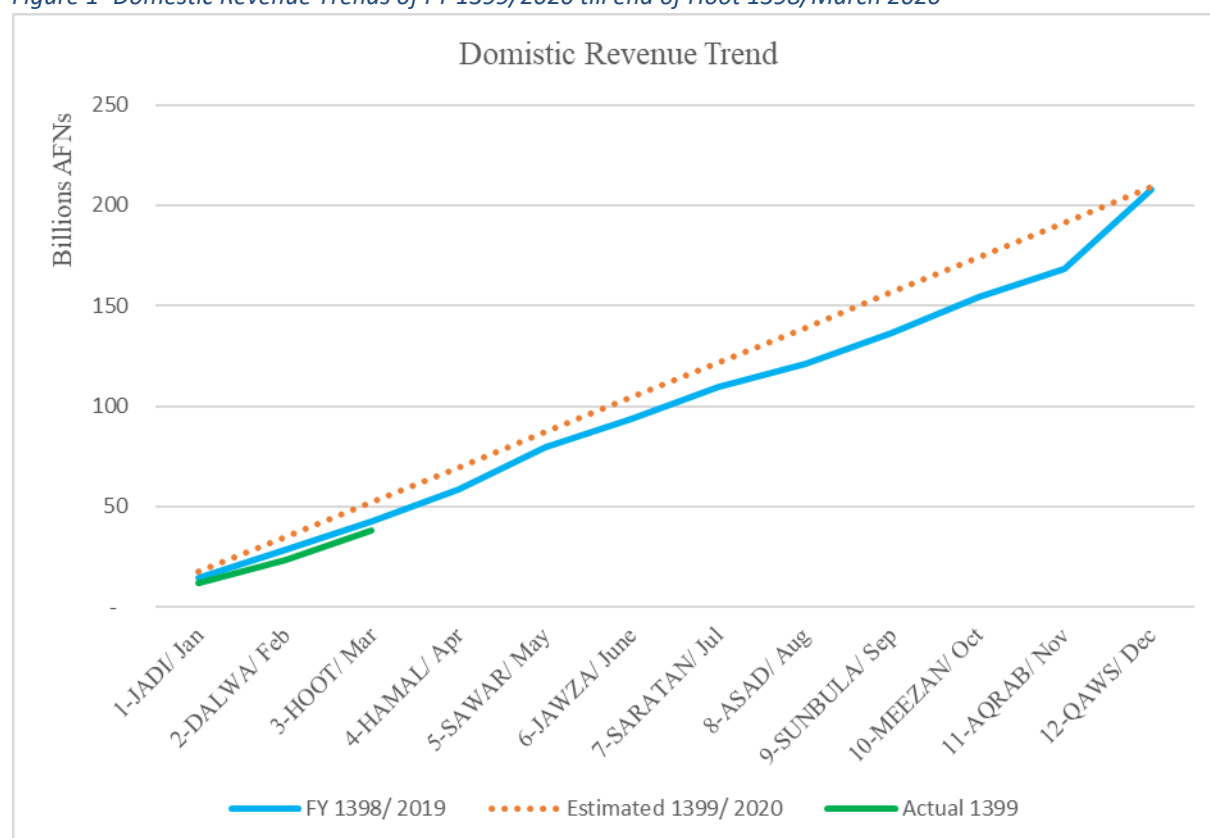


Figure 2- Domestic Revenue Trends of FY 1399/2020 till end of Hoot 1398/March 2020

8% projected grants has been received till end of Hoot 1399/March 2020¹. In national budget 1399/2020 grants has been projected 207 billion and 84 million AFNs and till end of Hoot 1399/March 2020 amount of 15 billion and 932 million AFNs has been received. (Loans Included)

13% of the total projected financial resources have been met. The total resources of fiscal year 1399/ 2020 is projected 415 billion and 984 million AFNs (Domestic Resources & Grants Included), and 54 billion and 123 million AFNs has been received till end of Hoot 1398/March 2020.

6% of development budget has been spent. The total development budget is 139 billion and 280 million AFNs in the fiscal year 1399/2020. More than 8 billion and 739 million AFNs has been spent. It includes 5 billion and 703 million from discretionary and 3 billion and 36 million from non-discretionary fund.

Development expenditure declined 10% in comparison to the same period in the last year. It has been spent 8 billion AFNs until the end of Hoot 1398/March 2020 from development budget, while it had been spent 9 billion in the same period in the last fiscal year. It indicates more than one billion decrease.

Development expenditure has 90% decrease in comparison to the estimated budget. The total projection for development expenditure till end of Hoot 1398/March 2020 was 90 billion AFNs, while the expenditure is 8 billion AFNs, which is 82 billion AFNs less than the estimated budget for this period.

17% of operation budget has been spent. The total operation budget in the fiscal year 1399/ 2020 is 289 billion and 100 million AFNs, and 48 billion and 407 million AFNs has been spent until the end of Hoot 1398/ March 2020.

Operation expenditure in comparison to the same period of last year has a growth of 14% and a decrease of 55% in comparison to the planned budget. 107 billion AFNs of operation budget has been planned to spend till end of Hoot/March while 48 billion AFNs has been spent. In the last fiscal year in the same time, 42 billion had been spent. These show 59 billion decrease in comparison to planned budget and 6 billion increase in comparison to last year same period expenditure.

13% of consolidated budget has been spent. The total consolidated budget (Operation+ Development) in the fiscal year 1399/2020 is 428 billion and 380 million AFNs and 57 billion and 145 million AFNS has been spent.

Consolidated expenditure has 9% increase in comparison to the same period of the last year and 71% decline in comparison to the planned budget. 197 billion AFNs consolidated budget had been planned to spend until to end of Hoot/March, but it has been spent 57 billion. It indicates 140 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, which is why mostly it counts in the grants.

period, 52 billion had been spent, it is shown 5 billion increase in comparison to the same period of the last fiscal year.

The government's resources and expenditure balance shows a 5% temporary budget deficit. Comparison of government resources and expenditures in the fiscal year 1399/ 2020 till end of Hoot/March shows 3 billion and 2 million AFNs temporary budget deficit. The total resources that collected in this period is 54 billion and 123 million AFNs (total domestic revenue and grants), and total government expenditure is 57 billion and 145 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 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 415 billion AFNs, and total expenditure has been projected 428 billion AFNs.

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

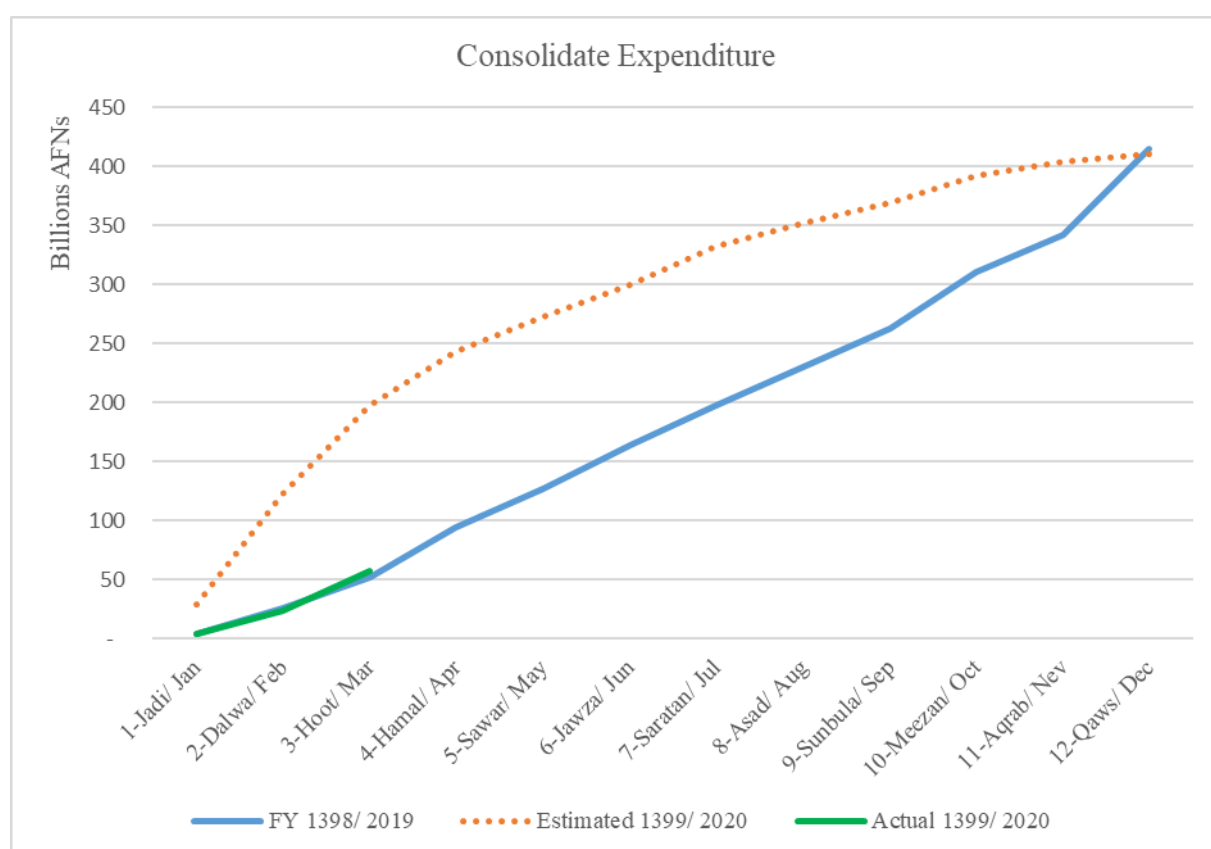


Figure 3- National Budget Expenditure Trends in FY 1399²/ 2020 by the end of Hoot 1399/March 2020

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.

² In the expenditure trends chart, the contingency fund is not included. Also the budget which ministries/Agencies doesn't have commitment to spend is not included.

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 Hoot/ March other revenue has high portion in domestic revenue with 68%. And social contribution and sale of property have lowest share in the domestic revenue with only 0%. More detail on the domestic revenue is shown in table and illustrated on figure 3.

Table 2- resources of domestic revenue by the end of Hoot 1398/March 2020

Revenue Resources	Hoot 1398/ March 2020	Share of Resources
Tax Revenue	7,729	20%
Customs Duty and taxes imports	1,566	4%
Non Tax Revenue	5,077	13%
Other revenue	23,812	62%
Sale of Government property	7	0%
Social Contributions		0%
Total	38,191	100%

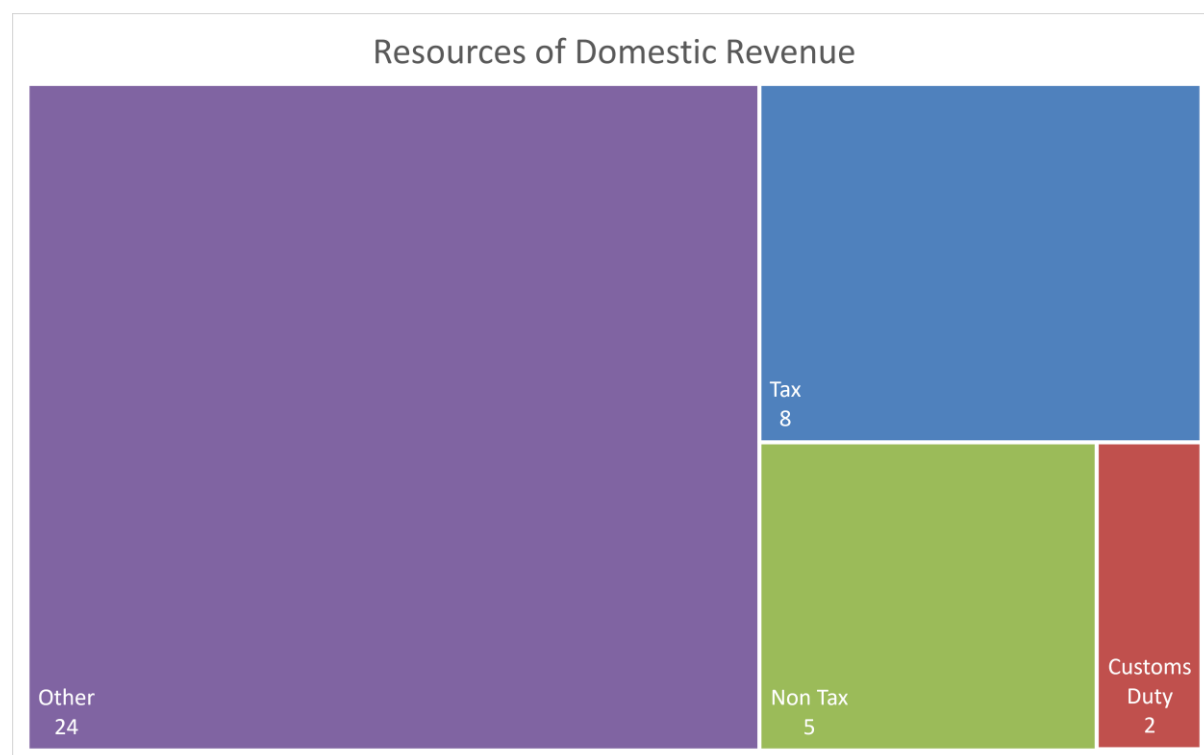


Figure 4- contribution of domestic revenue resources by the end Hoot 1398/March 2020 in billion AFNs

B. Grants

Grant has a significant contribution to Afghanistan financial resources, which Afghanistan has received 15 billion and 882 million AFNs grant from both sources of foreign governments and international organizations by the end of Hoot/March. Foreign governments has the highest contribution with 95% 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 (Jadi-Hoot 1398/January- March 2020)

Resource	Hoot 1398/ March 2020	Share of Resource
Grants Foreign governments	15,039	95%
Grants International Organizations	843	5%
Total	15,882	100%

C. Loans

The total loans has been received by the Afghan government is 50 million AFNs by the end of Hoot 1398/March 2020 which is listed in table 4.

Table 4- Loans in million AFNs (Jadi-Hoot 1398/January- March 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 Hoot/March, and actual expenditure by the end of Hoot/March, and expenditure percentages are shown in the table No 5.

Table 5- Expenditure by Ministries and Agencies by end of Hoot 1398/March 2020 (In Million AFNs)

Ministry/Agency	1399/ 2020 Budget	Hoot/ March Budget	Actual	Percentage
Office of the Chief of staff to the president	4,608	1,262	671	15%
Meshrano Jirga	557	146	124	22%
Wolesi Jirga	1,638	431	343	21%
Administrative Office of the President	8,201	5,294	789	10%
Supreme Court	3,973	1,020	923	23%
President's Protective Service	2,637	568	418	16%
General Directorate of Radio and Television of Afghanistan	658	303	84	13%
National Security Council	999	266	225	22%
Ministry of Finance	12,080	6,571	4,224	35%
State Ministry for Parliamentary Affairs	190	54	38	20%
Ministry of Defense	80,298	37,397	10,253	13%
Ministry of Foreign Affairs	7,343	2,230	1,434	20%
Ministry of Haj & Religious Affairs	1,832	511	255	14%
Ministry of Commerce and Industry	946	313	88	9%
Ministry of Interior	64,673	28,039	9,722	15%

Ministry/Agency	1399/ 2020 Budget	Hoot/ March Budget	Actual	Percentage
Ministry of Education	38,056	11,313	8,216	22%
Ministry of Higher Education	8,352	3,096	1,228	15%
Ministry of Refugee & Returnees	632	289	101	16%
Afghanistan Central Civil Registration Authority	39			1%
Ministry of Mines and Petroleum	1,466	298	142	10%
Ministry of Communication and Information Technology	1,510	671	105	7%
Ministry of Economy	727	211	78	11%
Ministry of Information and Culture	889	367	109	12%
Ministry of Public Health	17,182	10,752	1,199	7%
Ministry of women affairs	282	79	42	15%
Ministry of Agriculture, Irrigation & Livestock	9,996	3,685	422	4%
Technical and Vocational Education Training	2,037	488	257	13%
Ministry of Energy and Water	10,290	4,927	784	8%
Ministry of Public Works	18,982	16,335	2,083	11%
Ministry of Rural Rehabilitation and Development	26,275	25,915	944	4%
Civil Aviation Authority	5,580	4,361	2,541	46%
Ministry of Transport	342	121	36	10%
Ministry of Borders and Tribal Affairs	595	122	77	13%
Ministry of Labor and Social Affairs	2,886	1,720	247	9%
Ministry of Urban Development and Land	5,529	2,798	260	5%
Ministry of Justice	1,040	315	137	13%
Attorney General Office	3,186	902	622	20%
Access Commission to Information	54	22	2	3%
State Ministry for Peace	850	145	55	6%
Afghanistan National Standard Authority	161	62	20	12%
Independent Directorate of Local Governance	10,276	3,028	774	8%
National Environmental Protection Agency	421	157	63	15%
Afghanistan Academy of Sciences	326	75	62	19%
Independent Administrative Reform and Civil Services Commission	1,618	371	251	15%
General Directorate of Physical Education and Sports	369	184	28	8%
General Directorate of National Security	19,074	4,709	4,697	25%
Supreme and Audit office	570	148	56	10%
Office of State Minister for Disaster Management	256	109	86	34%
Independent Electoral Complaints Commission	224	114	57	25%
Independent Election Commission	575	435	107	19%
National Statistics and Information Authority	1,848	1,102	93	5%
Afghanistan Atomic Energy Commission	117	33	12	10%
General Directorate of Coordination of Kochies Affairs	202	129	25	12%
Kabul Municipality	3,653	981	47	1%
Micro Finance Investment Support Facility for Afghanistan	231	110		0%
Afghanistan Urban Water Supply and Canalization Corporation	700	475	181	26%
Da Afghanistan Brishna Shirkat	14,335	9,035	982	7%

Ministry/Agency	1399/ 2020 Budget	Hoot/ March Budget	Actual	Percentage
Capital Region Development Independent Authority	1,988	647	51	3%
Independent Commission for Overseeing the Implementation of Constitution	85	29	12	14%
Afghanistan Independent Human Rights Commission	64	41	3	5%
Afghanistan Independent Land Authority	1,371	288	117	9%
Executive Directorate and Secretariat of Ministers Council	752	310	133	18%
Afghanistan Railway Authority	4,214	1,656	14	0%
Contingency Fund	17,539			
Total	428,380	197,565	57,145	13%

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.

consolidated expenditures till end of Hoot 1398/March 2020 is more than 57 billion AFNs, which 69% on code 21, wages and salaries, 17% on code 22, goods and services, less than 1% on code 23, interest & repayment of loans, 4% on code 24, subsidies and social benefits, and 9% 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.

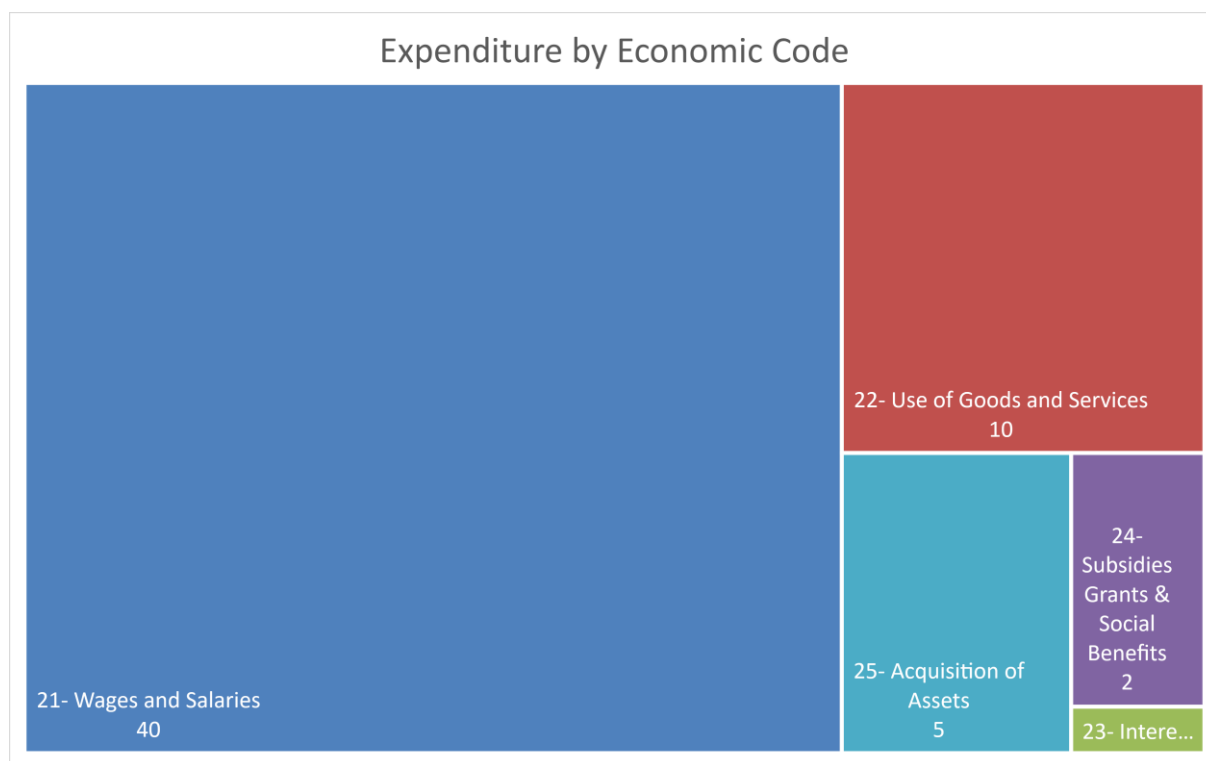


Figure 5- expenditure 1399/2020 by economic major code until end of Hoot 1398/March 2020 in billion AFNs

Table 6- Expenditure by Ministries/Agencies and Economic Major Codes till end of Hoot 1398/march 20202 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	631	40				671
Meshrano Jirga	106	18				124
Wolesi Jirga	337	6				343
Administrative Office of the President	663	87			39	789
Supreme Court	886	37				923
President's Protective Service	406	12				418
General Directorate of Radio and Television of Afghanistan	72	11				84
National Security Council	205	19				225
Ministry of Finance	572	583	448	2,000	622	4,224
State Ministry for Parliamentary Affairs	28	9				38
Ministry of Defense	9,517	718			18	10,253
Ministry of Foreign Affairs	916	519				1,434
Ministry of Haj & Religious Affairs	239	16				255
Ministry of Commerce and Industry	77	11				88
Ministry of Interior	8,344	984		350	43	9,722
Ministry of Education	7,803	309			104	8,216
Ministry of Higher Education	1,140	89				1,228
Ministry of Refugee &Returnees	50	19		32		101
Afghanistan Central Civil Registration Authority						
Ministry of Mines and Petroleum	82	61				142
Ministry of Communication and Information Technology	94	11				105
Ministry of Economy	51	27				78
Ministry of Information and Culture	85	22			2	109
Ministry of Public Health	594	605				1,199
Ministry of women affairs	36	6				42
Ministry of Agriculture, Irrigation & Livestock	252	170				422
Technical and Vocational Education Training	231	27				257
Ministry of Energy and Water	135	66			583	784
Ministry of Public Works	101	184			1,798	2,083
Ministry of Rural Rehabilitation and Development	87	479			377	944

Ministry/Agency	21 Wages and Salaries	22 Goods and Services	23 Repayment of Loans	24 Social Benefits	25 Acquisition of Assets	Sum of Expend.
Civil Aviation Authority	40	2,398			104	2,541
Ministry of Transport	30	6				36
Ministry of Borders and Tribal Affairs	58	19				77
Ministry of Labor and Social Affairs	221	26				247
Ministry of Urban Development and Land	72	147			41	260
Ministry of Justice	128	8				137
Attorney General Office	576	46				622
Access Commission to Information	2					2
State Ministry for Peace	35	20				55
Afghanistan National Standard Authority	14	6				20
Independent Directorate of Local Governance	375	399				774
National Environmental Protection Agency	42	19			3	63
Afghanistan Academy of Sciences	58	5				62
Independent Administrative Reform and Civil Services Commission	97	153				251
General Directorate of Physical Education and Sports	17	11				28
General Directorate of National Security	3,599	994			104	4,697
Supreme and Audit office	33	23				56
Office of State Minister for Disaster Management	18	8		60		86
Independent Electoral Complaints Commission	47	6			4	57
Independent Election Commission	102	4				107
National Statistics and Information Authority	79	14				93
Afghanistan Atomic Energy Commission	11	1				12
General Directorate of Coordination of Kochies Affairs	19	6				25
Kabul Municipality		32			14	47
Micro Finance Investment Support Facility for Afghanistan						
Afghanistan Urban Water Supply and Canalization Corporation		1			179	181
Da Afghanistan Brishna Shirkat		51			931	982

Ministry/Agency	21 Wages and Salaries	22 Goods and Services	23 Repayment of Loans	24 Social Benefits	25 Acquisition of Assets	Sum of Expend.
Capital Region	2	43			5	51
Development Independent Authority						
Independent Commission for Overseeing the Implementation of Constitution	11	1				12
Afghanistan Independent Human Rights Commission		3				3
Afghanistan Independent Land Authority	91	26				117
Executive Directorate and Secretariat of Ministers Council	65	68				133
Afghanistan Railway Authority	8	6				14
Total	39,587	9,693	448	2,442	4,975	57,145

Expenditure by Provinces

Expenditures of the Afghanistan government based on location are 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 1399/2020 and their expenditures till the end of Hoot 1398/March 2020 is shown in table 7.

Table 7- Expenditure by Provinces till end of Hoot 1399/March 2020 in Million AFNs

Province	1399/ 2020 Budget	Actual	Percentage
Kabul	18,213	1,908	10%
Nangarhar	17,141	2,804	16%
Kandahar	14,294	2,389	17%
Balkh	12,568	1,593	13%
Herat	16,110	2,367	15%
Paktya	11,091	1,800	16%
Helmand	10,239	1,383	14%
Badakhshan	6,781	654	10%
Kunduz	10,684	1,499	14%
Baghlan	4,766	756	16%
Takhar	4,244	656	15%
Parwan	7,022	1,093	16%
Jawzjan	5,942	769	13%
Bamyan	5,265	347	7%
Ghazni	4,037	542	13%

Province	1399/ 2020 Budget	Actual	Percentage
Faryab	5,154	613	12%
Kunarha	3,349	452	13%
Khost	3,780	612	16%
Farah	2,523	319	13%
Wardak	2,880	570	20%
Kapisa	2,464	475	19%
Paktika	2,914	350	12%
Nimroz	2,207	215	10%
Logar	2,567	333	13%
Laghman	2,490	399	16%
Sar-E- Pul	2,037	409	20%
Ghor	2,326	298	13%
Samangan	3,679	377	10%
Daykundi	2,389	346	14%
Zabul	1,653	221	13%
Badghis	3,723	254	7%
Urozgan	1,546	188	12%
Nooristan	1,826	197	11%
Panjsher	2,141	287	13%
Central Ministries	209,434	29,620	14%
Offshore Payments	1,359	52	4%
Contingency Fund	17,539		
Total	428,380	57,145	13%

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 Hoot 1398/March 2020 are listed in Table 8.

Table 8- Expenditure by programs till to end of Hoot 1399/March 2020 in Million AFNs

Ministries/Agencies	Program	Expenditure
Office of the Chief of staff to the president		
	Service Delivery to the president	671
Meshrano Jirga		
	Parliamentary Affairs	124
Wolesi Jirga		
	Legislative and Policy Affairs	343
Administrative Office of the President		
	Coordinating and analyzing of Government's Activity	683

Ministries/Agencies	Program	Expenditure
	Effective use of Financial Resources on Procurement of items	106
	Peace Affairs	
Supreme Court		
	The National Judiciary Affairs	923
President's Protective Service		
	Presidential Protective Service	418
General Directorate of Radio and Television of Afghanistan		
	Radio and television of Afghanistan broadcasting	84
National Security Council		
	National Security Council	225
Ministry of Finance		
	Public Finance Management	3,311
	Revenue Management	262
	Administrations and Operations	612
	Policy Management	40
State Ministry for Parliamentary Affairs		
	Maintaining and Improving of Parliamentary relations	38
Ministry of Defense		
	Combat forces	10,253
	Supportive forces	
Ministry of Foreign Affairs		
	Political and Economic Affairs	30
	consulate and cultural Affairs	11
	Administrative & Financial Affairs	1,394
Ministry of Haj & Religious Affairs		
	Islamic Guidance Services.	186
	Hajj and Pilgrimage Services	8
	Awqaf Services	5
	Admin and Finance	56
Ministry of Commerce and Industry		
	Private sector and industry development	11
	Trade Policy and Transit	43
	Admin and regulatory	34
Ministry of Interior		
	Internal Security	7,248
	Detection & Anti-Crime	490
	Passport & Traffics Services	45
	Supportive Affairs	1,939
Ministry of Education		
	General Education	7,076
	Islamic Education	509
	Literacy	132
	Education Management	490
	Technical & Vocational Education and Training	9
Ministry of Higher Education		
	Academic Programs C104	412

Ministries/Agencies	Program	Expenditure
	Accessibility to higher education and student support program	751
	Good Governance Program	46
	Academic Infrastructures & Facilities Program	20
Ministry of Refugee & Returnees		
	Refugees and asylums	3
	Returnees & Displaced persons	44
	Administration and Management	54
Afghanistan Central Civil Registration Authority		
	Citizens Identity Confirmation	0
Ministry of Mines and Petroleum		
	Mines Geological Survey	28
	Mines Regulation & Enforcement	14
	General Administration	86
	Policy & Promotion	14
Ministry of Communication and Information Technology		
	Electronic Afghanistan (E- Afghanistan)	24
	ICT literacy	7
	General Administration & Management	73
Ministry of Economy		
	Economic Policy and Strategy and Monitoring and Evaluation	56
	Administration and Management Services	22
Ministry of Information and Culture		
	Culture and Tourism	22
	Broadcasting and Youth	22
	Finance and management	65
Ministry of Public Health		
	Institutional Development	42
	Health Services Provision	801
	Administrative Support	357
Ministry of women affairs		
	Women Support and Strengthening	3
	Gender Development & monitoring of Policy	4
	Administration and Finance	35
Ministry of Agriculture, Irrigation & Livestock		
	Natural Resource Management	64
	Agriculture production and productivity	148
	Economic Regeneration	80
	Change Management	129
Technical and Vocational Education Training		
	TVET Academic Affairs (Access, Quality and Lifelong learning)	235
	Strategic Management and Supportive Services	23
Ministry of Energy and Water		
	Availability of competitively priced electricity for community livelihood and industry development	23
	Availability of and accessibility to water for community livelihood and industrial development.	710
	General Administration	51

Ministries/Agencies	Program	Expenditure
Ministry of Public Works		
	Infrastructure	1,336
	Road Maintenance	715
	Administration and Finance	33
Ministry of Rural Rehabilitation and Development		
	Rural Infrastructure	253
	Economic Development	22
	Local Governance	558
	Institutional Support Program	110
Civil Aviation Authority		
	Civil Aviation Transport Ser.	2,541
Ministry of Transport		
	Transportation	36
Ministry of Borders and Tribal Affairs		
	Social Immunity of Tribes and border affairs alignment	77
Ministry of Labor and Social Affairs		
	Labor Support Program	14
	Social affairs program	80
	Martyrs and Disabled Affairs Program	26
	Management and Operations Program	127
Ministry of Urban Development and Land		
	Planning and Urban Development	29
	Housing	24
	Urban Infrastructure	60
	Operation and Management	148
Ministry of Justice		
	Juveniles Affairs	3
	Legal services	16
	Legislative Affairs	14
	Administration and Management	104
Attorney General Office		
	Military Prosecution Office	72
	Prosecution Office of Crimes against Internal and External Security	57
	Civil and Administrative Prosecution	494
Access Commission to Information		
	strengthening access to information	2
State Ministry for Peace		
	Reaching to a Dignified and Sustainable Peace	55
Afghanistan National Standard Authority		
	Quality Infrastructure	5
	Supplement of Standard Services	5
	Administrative	10
Independent Directorate of Local Governance		
	National Principals for Governance	21
	local governance administration	723

Ministries/Agencies	Program	Expenditure
	General Sport Services	31
National Environmental Protection Agency		
	Supervision and improvement of environment condition	46
	Formulation and Development of Environmental Laws and Policies	6
	Admin and Finance	11
Afghanistan Academy of Sciences		
	Academic Researches and establishment of Scientific Infrastructure	62
Independent Administrative Reform and Civil Services Commission		
	Appointments and Appeals	20
	Public Administration Reform	21
	Capacity Building	12
	Administration & operations	197
General Directorate of Physical Education and Sports		
	Sports for all	0
	Participate national competition	2
	Financial and Administrative	25
	Football Federation	
General Directorate of National Security		
	Security	4,697
Supreme and Audit office		
	auditing and reporting	56
Office of State Minister for Disaster Management		
	Disaster Preparedness	86
Independent Electoral Complaints Commission		
	Complaints and objections adjudication	57
Independent Election Commission		
	Election Process	107
National Statistics and Information Authority		
	Collect, Analyses and publish of Data	93
Afghanistan Atomic Energy Commission		
	Development & Application of Nuclear Energy	12
General Directorate of Coordination of Kochies Affairs		
	Kochi Social Services	25
Kabul Municipality		
	Urban Infrastructure	47
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	181
Da Afghanistan Brishna Shirkat		
	Power Supply for all Afghanistan	982
Capital Region Development Independent Authority		
	Development capital zone	51
Independent Commission for Overseeing the Implementation of Constitution		

Ministries/Agencies	Program	Expenditure
	Overseeing the Implementation of Constitution	12
Afghanistan Independent Human Rights Commission		
	Human Rights Support	3
Afghanistan Independent Land Authority		
	Afghanistan Land Alignment Program	117
Executive Directorate and Secretariat of Ministers Council		
	Supervision and Management of the Council of Ministers	133
Afghanistan Railway Authority		
	Infrastructure	14
Total		57,145

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.

Government of Afghanistan in fiscal year 1399/2020 till end of Hoot 1399/March 2020 has defense with 22%, public order and safety with 20% and Education with 18% have high portion in consolidated expenditure. And environmental protection with 0%, and recreation, culture, and religion with 0% 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 till end of Hoot 1398/March 2020 in Million AFNs

Functions Of Government	Expenditure	Percentage
Total outlays	57,145	100%
General public services	9,432	15%
Executive and legislative organs, financial and fiscal affair	8,607	14%
Foreign economic aid		0%
General services	533	1%
Basic research	63	0%
General public services n.e.c	229	0%
Defense	12,837	22%
Military defense	7,467	13%
Defense n.e.c.	5,369	9%
Public order and safety	12,316	20%
Police services	7,377	12%
Fire-protection services	469	1%
Law courts	1,861	3%
Prisons	832	1%
Public order and safety n.e.c.	1,776	3%
Economic affairs	8,740	15%

Functions Of Government	Expenditure	Percentage
General economic, commercial and labor affairs	562	1%
Agriculture, forestry, fishing and hunting	1,142	2%
Fuel and energy	1,035	2%
Mining, manufacturing and construction	110	0%
Transport	4,814	8%
Communication	126	0%
Other industries	921	2%
R&D Economic affairs	30	0%
Environmental protection	106	0%
Waste management		0%
Pollution abatement	2	0%
Protection of biodiversity and landscape	80	0%
Environmental protection n.e.c.	25	0%
Housing and community amenities	525	1%
Housing development	24	0%
Community development	154	0%
Water supply	188	0%
Housing and community amenities n.e.c.	159	0%
Health	1,266	2%
Outpatient services	839	1%
Hospital services	5	0%
Public health services		0%
Health n.e.c.	421	1%
Recreation, culture, and religion	522	1%
Recreational and sporting services	32	0%
Cultural services	92	0%
Broadcasting and publishing services	108	0%
Religious and other community services	290	0%
R&D Recreation, culture and religion		0%
Education	10,643	17%
Pre-primary and primary education	5,137	8%
Secondary education		0%
Post-secondary non-tertiary education	485	1%
Tertiary education		0%
Education not definable by level	683	1%
Subsidiary services to education	46	0%
R&D Education	377	1%
Education n.e.c.	3,915	6%
Social protection	759	1%
Sickness and disability	350	1%
Old age		0%
Survivors	1	0%
Family and children	80	0%

Functions Of Government	Expenditure	Percentage
Unemployment		0%
Social exclusion n.e.c.	48	0%
R&D Social protection		0%
Social protection n.e.c.	281	0%
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