

**AFGHANISTAN**

**PRE-BUDGET DOCUMENT  
(MEDIUM TERM BUDGET FRAMEWORK)**

**1395-1397**

**2015**

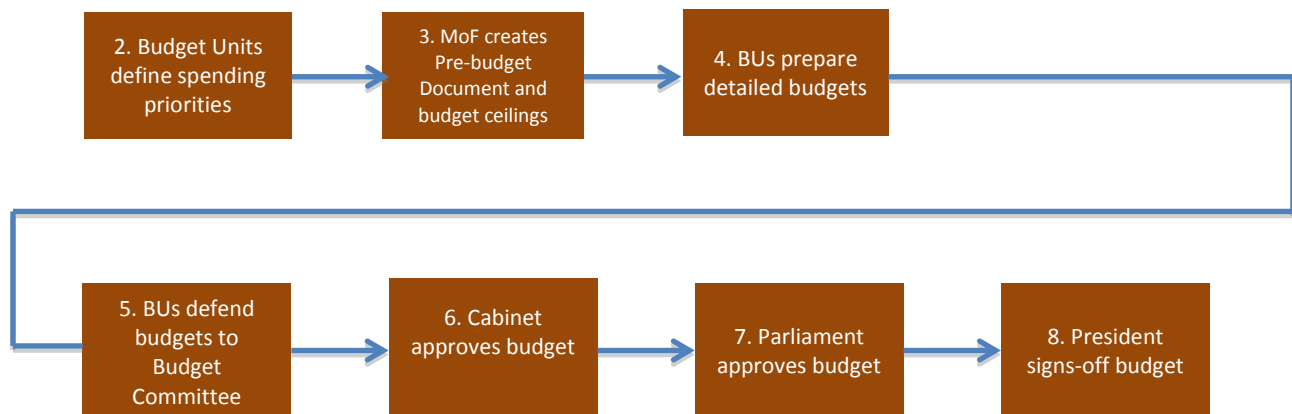
**An Efficient, Transparent, Results-Based Budget for the National**

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## INTRODUCTION

The National Budget is the primary tool for implementing the priorities and policies of the government as a whole. The Budget Formulation process is summarized in the diagram below. The Budgetary activities throughout the course of the year and their timing have been discussed in the Budget Timetable.



Since 1389 the Government has adopted **medium-term budget approach**. The key objective of this approach is to provide certainty over the programs funding in the medium term and communicate the priorities that Government will fund, early enough in the process, so that ministries can focus on developing detailed implementation plans before the beginning of the next fiscal year. The medium term budget approach is implemented through the preparation of the Medium-Term Budget Framework (MTBF), in Afghanistan called **Pre-Budget Document**.

The purpose of the Pre-Budget Document is to provide a preliminary draft budget that assesses existing budget policies and new funding priorities for the next fiscal year and medium term. The report first shows fiscal envelope, i.e. estimated revenues and grants, for the next three years. Within this fiscal envelope, it then identifies those priorities that can be funded with the available resources and as a result sets the initial budget ceilings (expenditure maximums) for each budgetary unit. The budget ceilings are the total level of expenditure available for each budgetary unit. The report also provides information on the proposed new initiatives of budgetary units. These ceilings are later fed into the Budget Circular No 2 process, and each budgetary unit has to develop its detailed budget submission within the given ceilings.

Pre-Budget Document or MTBF (1395-97) maintains the Government's major budgetary objective of allocating fiscal resources in accordance with GoIRA priorities that ensures directing resources to those programs and sectors identified as priorities for economic and social development.

The budget ceilings set in Pre-budget Document (1395-97) is based on (BC1) budget submissions by Line Ministries and Budgetary Units, identifying:

- Baseline cost of the existing programs - cost of maintaining current level of activities and services delivered; and
- New spending priorities – proposing new activities that address Government’s policy objectives and will result in the increase of the existing service delivery or delivery of a completely new activity. For each new spending initiative, budgetary units need to define policy objectives, service delivery (output) targets and total cost, including any operational and maintenance cost to be incurred in the future.

# 1. MACRO-ECONOMIC FORECASTS AND ANALYSIS

## 1.1. Macroeconomic outlook

The Afghan economy faced a very difficult and turbulent time during 1393 and its effects have lasted through into fiscal year 1394 as well. Political and security uncertainties badly hurt economic activities in Afghanistan. Despite slow economic activities mainly caused by presidential election there were some positive elements – inflation remained under control, and the country still experienced positive, although small, economic growth. The outlook for the economy is predicted to be in positive trend but with lower pace over the medium period (1395-1397), while we recover from the 1393 downturn. Real GDP growth will slightly increase from 4.0 percent in 1394 and to 5.1 percent in 1395. The medium term prospect is for growth of around 5-6%, slightly below historic performance but reflecting Afghanistan's move from a donor led economy to one more reliant on domestic activity.

**Table 1: Key Economic Measures.**

Macro Indicators	Macroeconomic Outlook					
	1392	1393	1394	1395	1396	1397
	Actual	Actual	Budget	Proj	Proj	Proj
Inflation (Period Average)	5.6%	1.3%	1.3%	4.1%	4.6%	5.0%
<i>Food</i>	8.5%	5.7%	3.6%	6.2%	7.8%	7.8%
<i>Noon Food</i>	5.8%	0.4%	-1.7%	0.3%	-0.6%	0.1%
Nominal GDP Growth	10.1%	1.0%	5.0%	13.7%	13.9%	13.0%
<i>Real GDP Growth</i>	6.5%	2.1%	4.0%	5.1%	5.8%	6.0%
Nominal GDP Level	1,196,728	1,209,178	1,210,910	1,370,685	1,555,900	1,754,102
Exchange Rate (Afs/USD)	55.40	57.80	57.00	60.00	63.00	67.00

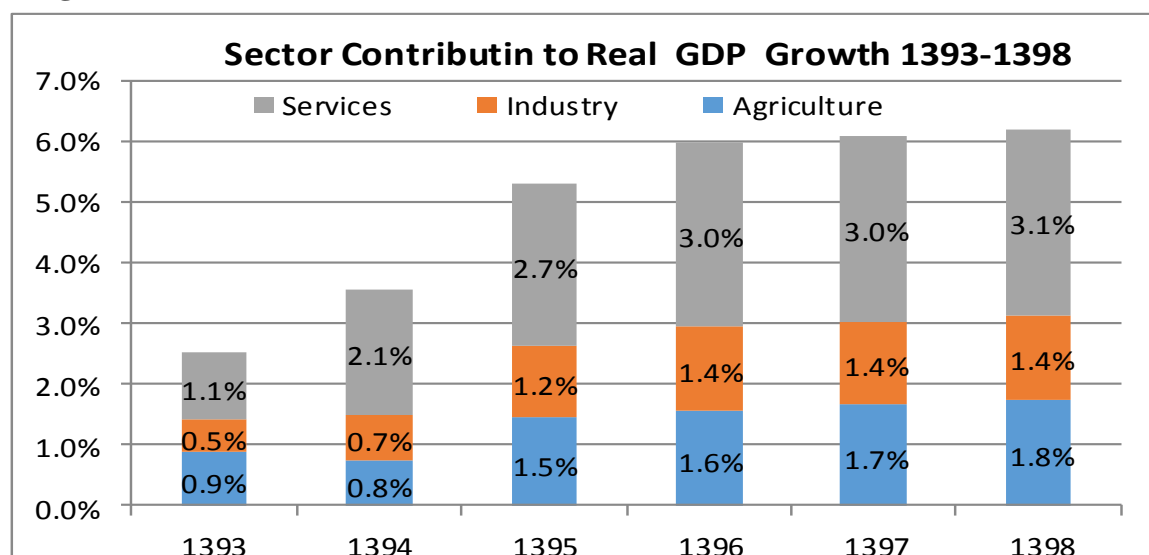
*Source: MoF estimates & CSO*

## Economic Growth

Real economic growth by the end of 1393 was 2.1 percent as reflected in the table (as compared to a Government forecast of 1.9%, or an IMF forecast of 1.5%). The service sector grew by 1.1 percent, the fastest growing sector, followed by agriculture sector that grew at 0.9 percent and industry sector which grew at less than a percent.

GDP growth for the FY1394 is projected to be around 4.0 percent, with the service sector again predicted to perform well and drive much of the growth, the agriculture sector growth is expected to have further contribution in the medium term as sufficient rainfall and snow this year will impact on the harvest for agriculture products. In addition the outlook for the GDP growth for the medium term (1395-1397) expected to be in positive trend, real GDP growth is estimated to pick-up from 4.0 percent in 1394 to 6.0 percent in 1397.

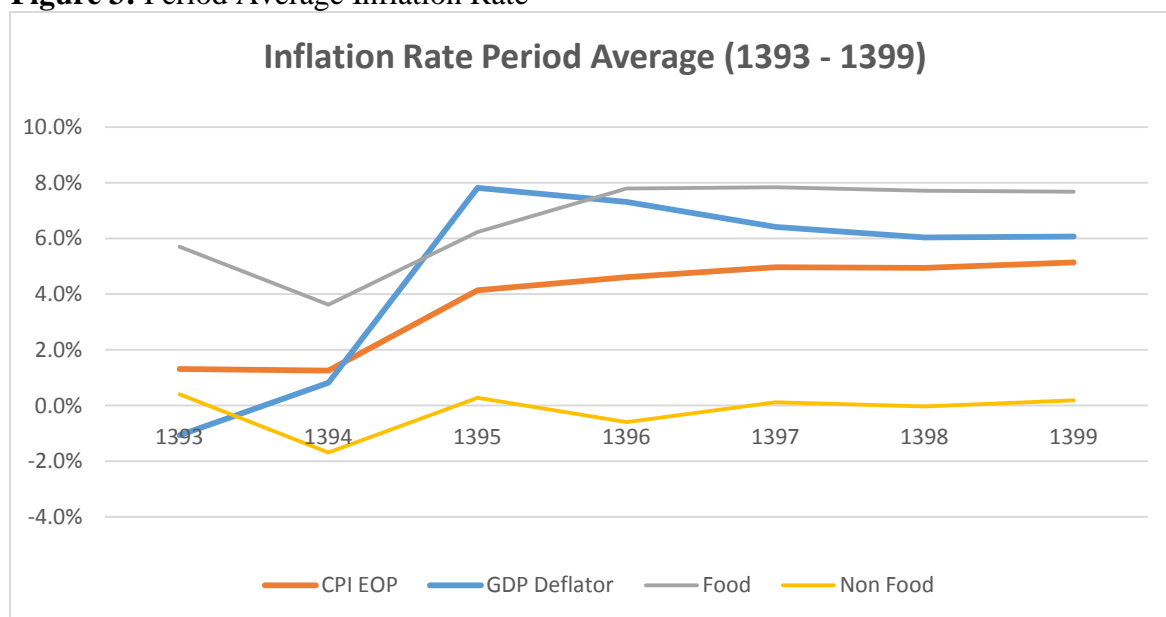
**Figure 2: Contribution to Real GDP Growth**



## Inflation

By end of FY 1393 the overall prices index rose by only 1.3 percent, food inflation stood at 5.7 percent & non-food inflation remained at 0.4 percent only. Inflation remained moderate and in single digits, this was mainly due to declines in commodities prices particularly the levels of fuel prices in local and international markets. In the meantime a sufficiently large harvest in the country also contributed to keeping inflation at lower rate. The outlook for the consumer price index over the medium term expected to remain stable between 4.0 to 5.0 percent respectively.

**Figure 3: Period Average Inflation Rate**



## **Exchange Rate**

The average exchange rate during FY1393 was Afs 57.8 against US dollars, this was depreciated against US dollars, and this come down by 4.3 percentage points from Afs 55.4 in 1392 to Afs 57.8 at the end of the 1393, Afghan currency devaluation against US dollar was mainly due to higher demand for dollars in the market and negative speculation in the market due to political environment and decline in donor grants. However, despite the various negative speculations in local market overall exchange rate remains relatively stable through the year. The average exchange rate for the fiscal year 1394 is expected to remain stable between 59 and 60 Afs/US\$ and the exchange rate for 1395 is projected at Af 60 plus per US dollar; it's anticipated that Afghan currency will lose its value further in the medium term due to slow economic activities, fall in investment and decline in donor grants gradually.

## **1.2. Assumptions and Risks of the Forecasts**

Afghan government shall anticipate several risks over the medium term that the Government will need to monitor and properly manage as part of the broader macroeconomic framework. One risk could be the planned withdrawal of international security forces by end of 2014, this will lead to a significant shortfall of foreign exchange inflows in the economy, and the projected withdrawal will have an impact on the exchange rate stability and foreign direct investment. Donor contributions are a significant source of financing for both the operating and development budgets. Future reductions in donor contributions will place constraints on Government revenues and planned expenditures on development projects as well.

## 2. AGGREGATE FISCAL FORECAST AND ANALYSIS

### 2.1. Overall Fiscal Outlook & Strategy:

The government's fiscal strategy has been an essential tool of the Public Financial Management (PFM) reforms to ensure the institutionalization and proper management of the public funds. This is done through Medium Term Fiscal Framework (MTFF) that aims at providing a stable framework for the government to utilize its fiscal resources to attain rapid and sustainable economic growth. The focus of the government's fiscal policy has mainly been to ensure better public service delivery, addressing security concerns, investing in education and infrastructure development and moving towards macroeconomic and fiscal stability.

The government prepares 3 years fiscal plans that are revised annually based on changing macroeconomic environment and some key underlying assumptions. The 1394-1397 fiscal strategy sets out the government's medium term fiscal objectives within a defined macroeconomic framework. To this end, attempt has been made to align resources with the priorities stated in Afghanistan National Development Strategy (ANDS). The objectives of the strategy are:

- To promote fiscal discipline through advancement in revenue collection and efficient expenditure.
- To achieve fiscal sustainability that is to fund the full operating expenditures from domestic revenue.
- To maintain relatively low level of fiscal deficit or balanced operating budget;
- To borrow only on high concessional rates terms from IFI's; and
- To maintain adequate level of reserves in Treasury Single Account (TSA) – we have committed to maintaining reserves of at least Afs 5 billion throughout the year; and ensuring a carry forward to the next year.

**Table 3: Medium Term Fiscal Outlook**

All Figures in Million Afs	1392 Actual		1393 Actual		1394 Budget		1395 Proj.		1396 Proj.		1397 Proj.	
	Opr	Dev	Opr	Dev	Opr	Dev	Opr	Dev	Opr	Dev	Opr	Dev
Revenues	306,017		280,263		425,481		393,934		395,409		399,004	
Domestic Revenues	109,720		100,010		123,922		127,388		136,042		146,137	
Donor Grants	140,082	56,215	139,383	40,869	161,627	139,931	153,545	113,000	145,868	112,000	138,575	111,000
Expenditures	278,145		314,261		435,164		406,299		420,470		455,068	
Operating Expenditure	197,992		228,337		284,386		289,392		304,242		323,557	
Development Expenditure	80,153		85,924		150,778		116,907		116,228		115,592	

The fiscal crisis (cash shortfall) in 1393 due to shortfall in domestic revenues mainly attributed to slowdown in economic activities (because of uncertainties associated with political and security



transitions) also impacted the fiscal outlook for the medium term. The overall post-fiscal outlook though seems positive but not so strong; as lower real growth for the economy and the on-going security situation have slowed down overall revenue collection.

In 1393 total revenue collected was much lower, around Afs 100 billion compared to the target Afs 133 billion. This shortfall in revenue brought the revenue bases significantly down as well as revenues estimated for outer years. The total budget revenue for 1394 is estimated to be around Afs 125 billion (incl. Afs 2 billion from Mining), where as the IMF target was Afs 120 billion, of which Afs 10 billion will be additional revenue generated from new tax measures (i.e. Increase in BRT rates, Credit card toptup, Fuel fees, overflight revenues, and tariff increase). Most of the new measures have time constraint as are undergoing through the legislative process and amendment in laws and regulation. This uncertainty in revenue collection for 1394 will make it extremely difficult to estimate an accurate base for 1395. The growth in domestic revenue for 1395 is estimated to be around 27 percent while taking 1393 as base revenues. Meanwhile, the growth in revenue will be about 6 percent, while taking Afs 120 billion estimated for 1394 as a base year. The current forecast shows that domestic revenue will cover around 48 percent of the operating expenditures in 1396 as compared to only 44 percent in 1394. The growth in revenue mainly comes from the custom, tax revenues, and new revenue measures if successfully implemented whereas the growth in imports, GDP, and increasing efficiency in the revenue collection were the major drivers.

The grants to the operating budget is around 57.0 percent in 1394, this percentage decreases to 54 percent in 1395, while it's expected to decline to 50 percent and 47 percent in 1396 and 1397 respectively; this shows that there has been decreasing dependence on foreign grants over years in the future. Operating grants from LOTFA and CSTC-A are expected to be Afs 140 billion. These are earmarked operating grants to fund the wages, goods and services and some minor capital expenditures of the growing security forces (ANA and ANP).

The growth in operating expenditures is mainly due to the implementation of some reforms in Public Administration, implementation of the new pension regulation, and incurred costs from the operating and maintenance for some key ministries.

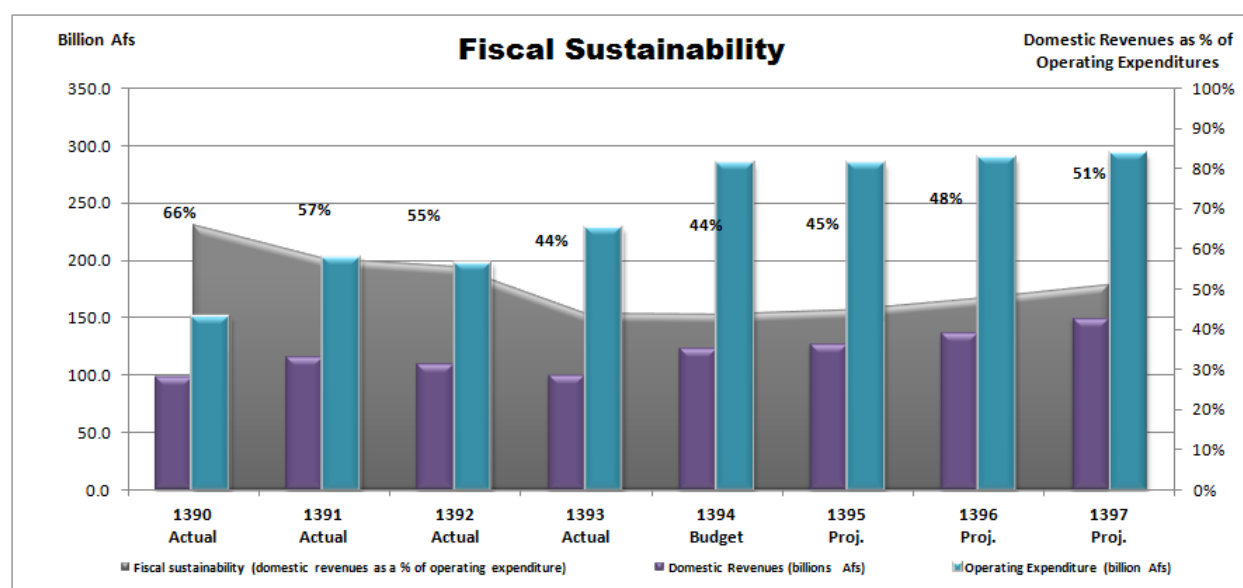
Afs 21.5 billion is allocated to be paid as pension to the civilian, military and martyrs and disabled pensioners in 1395. The pension pressure for Martyrs and Disables is going to be increased to Afs 16.1 billion in 1395 from Afs 11.1 billion in 1394. Expenditures on regular pension costs will remain at Afs 5.3 billion in 1395.

The operating budget pressure from the security sector will not increase over the medium term, and expected to become flat as the security forces already reached to full strength of 352,000 in 1392. Eventually, this will lead to lower pressure on operating budget which is caused by this particular item.

The development expenditures are budgeted at Afs 105.8 billion for 1394 that are expected to rise gradually over the medium term. The total core budget deficit including grants is expected to be Afs 13.6 billion in 1394 and this will slightly grow over the medium term.

## 2.2. Fiscal Sustainability

One indicator of the sustainability of the fiscal framework in Afghanistan's context is the domestic revenues coverage of the operating budget expenditures. In order for our expenditures to be sustainable in the long term, we need to see a movement towards improving coverage of expenditures using domestic resources. In the long run donor resources are not going to be available to meet expenditures (indeed we have made commitments to phase out donor support to sectors like security by 2024). As a result fiscal sustainability has been and continues to be one of the primary goals of the government. Over the past two years, lower performance in domestic revenue has led this indicator of fiscal sustainability falling from 57 percent in 1391 to lowest level 44 percent in 1394.



The large decline in 1393 was because of huge shortfall in domestic revenue collection (due to cash crisis) and more increase in operating budget from 12 percent of GDP in 1391 to 20 percent of GDP in 1393. However, as projected that the sustainability indicator will slightly improve (from 45 percent to 51 percent) during the medium term 1395 – 1397 (as given in the figure above).

Over the medium term, Afghanistan is required to bring these recurrent costs of donor funded projects both for security and non-security sector in to the budget. This would be impossible without international community's support both in terms of aid and implementation throughout the transformation process as Afghanistan domestic revenues not sufficient to cover these costs over the medium term. However, In the long run Afghanistan mining and extractive industries revenues are expected to compensate the aid money to the national budget.

Other measures of fiscal sustainability include:

Fiscal Sustainability Indicators	1393	1394	1395	1396	1397	1398
Domestic Revenue/Budget	29.0%	29.2%	29.5%	31.0%	32.7%	40.6%

Employee Compensation/Domestic Revenue	150.2%	125.5%	129.0%	124.7%	120.5%	116.6%
Spending minus Development Grants/Revenue	240.4%	235.1%	230.8%	224.3%	219.6%	217.9%
Revenue minus Grants/GDP	8.4%	10.0%	8.9%	8.5%	8.2%	7.9%
Grants/Revenue	64.3%	70.7%	67.7%	65.2%	62.5%	59.4%
<b>Improvement Index</b>	<b>100.0</b>	<b>109.7</b>	<b>107.3</b>	<b>110.9</b>	<b>115.4</b>	<b>128.1</b>

The indicators all show a steady increase in the fiscal sustainability over time (although this in large part is under the assumption that expenditures fall in line with the likely drops in aid support). Domestic Revenue to GDP is expected to remain relatively stagnant, although this could improve significantly with (1) the successful, continued implementation and collection of new measures; and (2) the successful starting of extractive industry concessions.

### 3. REVENUE AND EXPENDITURE ANALYSIS

#### 3.1. Revenue Forecasts and Analysis

Afghanistan total domestic revenue collection is comprised of several major components. The Tax revenue (which is comprised of fixed taxes, income taxes, property taxes, sales taxes); custom duties, which are also called taxes on international trade and transactions; and non-tax revenues. The latter is comprised of fees and fines, retirement contributions and other non-tax measures. The revenue for FY 1394 is projected based on estimated growth in macroeconomic assumption such as Real GDP, inflation, growth in imports, changes in sectoral GDP and assumptions on any new tax measures that will be adopted in future years.

##### 3.1.1. Domestic Revenue outlook

In FY 1395, total revenue is expected to increase slightly to Afs 127 billion. The successful collection of this will depend upon the degree to which the new measures are implemented this year. This shows an increase of about Afs 13 billion when compared with budgeted baseline figure of Afs 114 billion and Afs 3.1 billion when compared with Afs 123.9 billion (including new revenue measures).

The revenue for FY 1395 makes up 9 percent of revenue to GDP ratio. Moreover, this revenue to GDP ratio will decline gradually to 8.5, and 8.2 percent gradually (in part because of difficulties in raising revenues that have materialised in the last three years). The decline in revenue to GDP ratio is mainly due to higher growth in nominal GDP compared to the growth of revenues. On the other hand, the revenue is expected to increase by 2.6 percent in 1395, going forward it will increase by 8.2 and 8.6 percent in FY 1396 and FY 1397 respectively; which still remains an impressive level of growth in revenues.

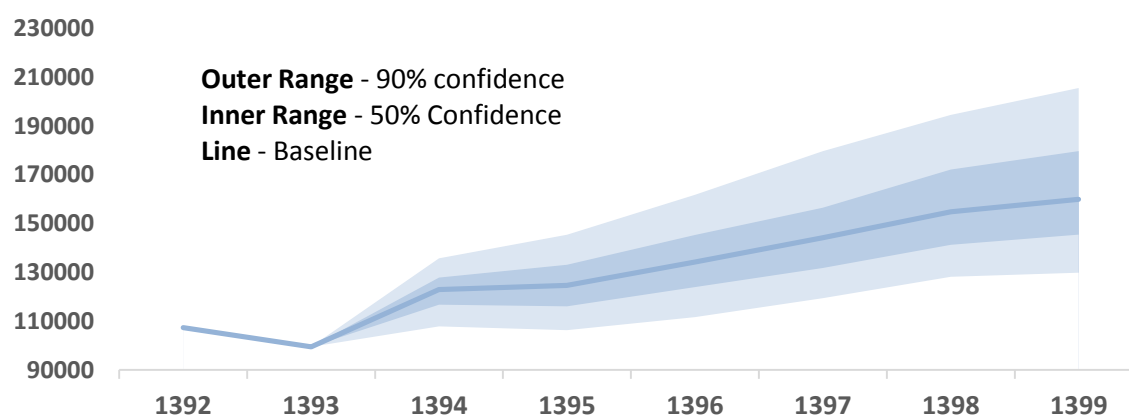
These projections are subject to certain assumptions. It is assumed that real GDP will grow by 5.1 percent during FY 1395, i.e. that we will see an almost full recovery from the events of recent years. Similarly that inflation would remain moderate at 4.1 percent, under the assumption there will not be a large spike in inflation following the falls this year, and the growth in dutiable imports will be 3.5 percent during FY 1395. It is also worth mentioning that these projection are based on actual collection of FY 1393; and an assumption that collection will meet the Afs 123 billion in 1394.

	<b>1393 (actual)</b>	<b>1394 (Budget)</b>	<b>1395</b>	<b>1396</b>	<b>1397</b>
Tax Revenues	78,044	98,996	97,292	103,556	110,244
Taxes on income, profits and capital gains	29,542	34,927	37,271	41,050	45,087
Taxes on international trade and transactions	25,964	30,819	29,817	29,995	30,187
Domestic Taxes on goods and services	16,568	26,374	23,540	25,067	26,703
Other taxes	5,970	6,876	6,664	7,444	8,267
Non Tax Revenues	21,966	24,927	30,096	32,486	35,893
<b>Total</b>	<b>100,011</b>	<b>123,923</b>	<b>127,388</b>	<b>136,042</b>	<b>146,137</b>

Following are the major types of taxes, which contribute the most to domestic revenues.

- **Taxes on income, profits and capital gains:** In FY 1395, a total of Afs 37 billion will be collected from taxes on income, profits and capital gains. This is an increase of Afs 2.1 billion compared to Afs 34.9 billion, which is budgeted for FY 1394. Revenue from this category is forecasted to increase further to Afs 41.0 billion and Afs 45 billion in FY 1396 and FY 1397 respectively.
- **Taxes on international trade and transactions:** Taxes on international trade and transaction is projected to be Afs 30.0 billion in FY 1395. This shows a slight decrease from the budgeted figure of Afs 30.8 billion in FY 1394. This decrease is due to the expected decline in imports. However in future it is expected to increase gradually respectively in 1396 and 1397.
- **Taxes on goods and services** are also projected to decline to Afs 23.5 billion in FY 1395 compared to Afs 26.4 billion which was budgeted for FY 1394. This decline is mainly due to the spill over effect of previous year which resulted in lesser economic activity, but will depend in part on the final performance in 1394. However it is expected to grow back Afs 25.0, and 26.7 billion in FY 1396, and 1397 respectively.
- **Non-Tax Revenues** (which also includes miscellaneous revenues and Social contributions) are projected to be Afs 30 billion in FY 1395. This category is estimated to increase to Afs 32.4 billion and Afs 35.8 billion in FY 1396 and FY 1397 respectively.

### Revenue Forecast Scenarios due to Macro Uncertainty



### 3.2. Expenditure Forecasts and Analysis

At this stage expenditure forecasts are illustrative numbers to indicate the medium term sustainability of the aggregate policy plans that have been discussed in the budget preparation. These will be updated with the final numbers for the budget year. Expenditure estimates for the development budget are difficult to develop – but we assume that the development expenditure more-or-less follows the availability of donor resources; that salary expenditures grow with CPI (absent any aim to reduce them); the Goods and Services costs are assumed to grow in line with a function of the capital expenditure in the past, and the historic level of G+S expenditure; and finally the interest and pension expenditures are expected to grow by a function of policy and past decisions.

The integrated core budget of the Government is divided into an operating budget and a development budget. The operating budget covers day-to-day costs such as salaries, fuel, text books, and medicines. The development budget covers expenditures on development projects such as road building, irrigation systems, and the National Solidarity Program.

Total Core budget in 1395 is estimated at Afs 406.3 billion (31% of GDP). This is adjusted for a 1 percent decrease compared to the total budget in 1394, and reflects expectations about the likely actual success of implementation of aid projects, as well as reflecting an overall reduction in likely aid support. Majority of the decrease is due to the unavailability of fund because of lower domestic revenue collection and disbursement of donors' commitment for the development budget.

Core budget for 1395 is comprised of Afs 289.4 billion (20% of GDP) operating budget and Afs 116.9 billion (or 11% of GDP) development budget. The core budget expenditure is expected to increase in the medium term to Afs 420.5 billion (28% of GDP) in 1396 and further to Afs 439.2 billion in 1397; reflecting the cost of maintaining new capital investments.

The table below shows an increase in the core budget requirement during the medium term 1396 to 1398 as a whole, which however decreases a percentage of GDP due to the fact that GDP is expected to grow on a higher rate compared to the core budget.

The table below shows the future costs in aggregate calculated using the estimation methods above. This is intended not to give a suggested path for expenditures but to give an indication of the outcomes of current fiscal policy on an aggregate level (the numbers do not derive from a costing by Budgetary Units). The major cost drivers as a result are (1) the costs of increasing salaries, particularly if they continue to be raised in line with inflation, and (2) the costs of operating and maintaining past capital investments. These figures are illustrative and subject to revisions as more information is available. It is worth noting that under the current scenario we need to make efforts to bring G+S and Salary expenditure under control or risk breaching the MTFF ceilings (which require zero borrowing).

**Table 5: Total Core Budget Expenditures**

	1393	1394	1395	1396	1397
<b>Total Operating</b>	<b>227406.00</b>	<b>283486.00</b>	<b>289392.78</b>	<b>304242.57</b>	<b>323557.43</b>
Salary	150173.82	157483.59	164002.84	171562.38	180076.03
G+S Operating	48226.33	84330.55	86022.16	91204.29	101069.36
Interest	349.00	488.96	570.90	618.31	634.69
Pensions	16536.00	23832.41	25016.26	26369.86	26369.86
Other <sup>1</sup>	12120.85	17350.49	13780.61	14487.74	15407.50
<b>Operating</b>	<b>227406.00</b>	<b>283486.00</b>	<b>289392.78</b>	<b>304242.57</b>	<b>323557.43</b>
<b>Development</b>	<b>72648.00</b>	<b>152687.00</b>	<b>116907.50</b>	<b>116228.69</b>	<b>115594.20</b>
Development Support	59704.00	141130.00	113000.00	112000.00	111000.00
Other Resources (Govt. Transfer)	12944.00	11557.00	3907.50	4228.69	4594.20
<b>Resources</b>	<b>280252.00</b>	<b>428266.00</b>	<b>393639.85</b>	<b>395409.24</b>	<b>399004.51</b>
Domestic	100000.00	125513.00	127094.20	137540.87	149429.56
Grants	180252.00	302753.00	266545.65	257868.37	249574.95
<b>Capital Expenditure</b>	<b>45571.00</b>	<b>90517.80</b>	<b>72923.39</b>	<b>73326.47</b>	<b>73974.97</b>
Operating	9431.00	14174.30	14469.64	15212.13	16177.87
Development	36139.00	76343.50	58453.75	58114.34	57797.10
<b>Needed Additional Resource</b>	<b>19802.00</b>	<b>7907.00</b>	<b>12660.43</b>	<b>25062.02</b>	<b>40147.13</b>

<sup>1/</sup> Calculated by assuming it maintains a similar proportion over time of the operating expenditure

#### **Memorandum Items**

<b>Inflation</b>		1.3%	4.1%	4.6%	5.0%
<i>Portion of Operating Spent on capital</i>	0.041	0.050	0.050	0.050	0.050
<i>Portion of Development Spent on capital</i>	0.497	0.500	0.500	0.500	0.500

### **3.2.1. Operating Budget Outlook**

The operating budget is used for government operating spending including wages and salaries, goods and services, interest expenses, subsidies and transfers and acquisition of assets and some amount is allocated to contingency codes. Projections for the major categories of operating expenditure over the next three years are provided below.

Total operating budget is forecasted at Afs 289.4 billion or about 20 percent of GDP in 1395, this shows a very slight increase of Afs 6 billion as compared to the previous year budget of Afs 283.4 million.

Operating budget is expected to grow slightly during the outer years to Afs.304.2 billion and Afs 323.6 billion for the years 1396 and 1397 respectively.

*Table 6: Operating Expenditures by Major Economic codes*

Figures are in million Afs	1393 Actual	1394 Current	1395 Budget	1396 Forecast	1397 Forecast	1398 Forecast
<b>Operating Budget</b>	227,406	283486	289392	304242	323557	348579
<b>Wages and Salaries</b>	150,174	157,484	164002	171562	180076	189012
<b>Goods and Services</b>	48,226	84,331	86022	91204	101069	105939
<b>Acquisition of Assets</b>	9,431	14174	14469	15212	16177	17428

Wages and salaries constitute the largest portion of the operating expenditures, followed by goods and services and capital expenditures and some of the spending comes under the contingency codes such as transfer and interest payments.

The expanding cost of wages and salaries reflects the costs of maintain growth at the level of inflation – if cutbacks are made in the size of the civil service, or restraints put in place over the growth of salary levels this could reduce. However, the costs pressures are likely to be in the upward direction, as the Government needs to bring more of the expenditures for project staff on budget.

### 3.2.2. Development Budget Outlook

Development expenditure is budgeted to be Afs 116.9 billion in 1395, assuming some reduction in the level of donor grants for the budget. This also makes the assumption that we include fewer of the projects that are unlikely to actually be fulfilled during the budget year. This is lower than the 1394 budget but about Afs 44 billion higher than the actual spending in 1393.

Typically only around 28 percent of the development budget spending is used with the absolute discretion of the government (the Discretionary Development Budget) and the remaining 72 percent is spent and directly procured, planned, and regulated by donor's themselves but channel through the government Treasury Single Account (TSA) – this is the Non-Discretionary Development Budget.

The Development Budget for the outer years is expected to be fairly static, and even slightly diminishing in line with likely reductions in donor support, and reductions in the immediate requirements to finance development projects in favour of ensuring the operations of current investments. Moving towards 1396, the levelling of the development budget is due to large scale infrastructure and development projects that are expected to designed and initially implement over the course of the medium term.



**Table 7: Development Budget Expenditures**

Figures are in million Afs	1393 Actual	1394 Current	1395 Budget	1396 Forecast	1397 Forecast	1398 Forecast
<b>Development Budget</b>	85,924	150,778	154,346	158,003	161,751	165,500
<i>as percent of GDP</i>	7%	12%	11%	10%	9%	8%
<b>Discretionary development budget</b>	22,509	42,642	38,669	32,093	34,267	41,375
<b>Non-Discretionary development budget</b>	57,644	105,264	112,109	122,253	123,736	124,125

Execution of the development budget remains an area of difficulty during the past years. The execution rate of 1393 development budget was only slightly over 50 percent of the total allocated fund. This has negative economic impact on the livelihood and welfare of the population because of improper and late delivery of infrastructure and other services. It is also indicative of poor follow through in the provision of resources.

The aggregate year to date (YTD) execution rate is Afs about 37 percent of the total allocated fund as of June 2015, which is higher compared to the previous year YTD execution rate of 17 percent.

The Government of Afghanistan took a number of prior measures to increase the development budget execution rate. We have changed the fiscal year to finish the procurement and disbursement process in the winter-time where the environment is not good enough for the construction work; and efforts have been made to speed approvals.

### 3.2.3. Fiscal Pressures:

One of the key fiscal pressures in the medium and long term is the cost of the pension scheme. This is examined as a special case of fiscal pressures below:

#### Pension:

Operating budget for the regular pension and pension for martyrs and disable is accounted for Afs 19.5 billion or 6.7 percent of the total operating expenditures in 1395. Budget for the pension were Afs 18.8 billion in 1394. Due to the ongoing pension reform and because of the growing number of retirees the level of expenditures for the pension is increasing rapidly.

While at the other side contributions in 1395 is projected to be Afs 8.8 billion, an increase of 3.5 percent over the 1394. The higher Government and employees contribution is as a result of the ongoing Pay and grading reforms that increases salaries.

<b>Pension Expenditures and Contribution (AFS millions) <sup>1</sup></b>					
	1394 Budget	1395 Proj.	1396 Proj.	1397 Proj.	1398 Proj.
<b>NET EXPENDITURE</b>	<b>(3,083.5)</b>	<b>(2,966.1)</b>	<b>(2,580.2)</b>	<b>(2,149.9)</b>	<b>(1,644.5)</b>
<b>Expenditure</b>	<b>5,610.0</b>	<b>5,801.0</b>	<b>6,495.6</b>	<b>7,275.5</b>	<b>8,305.6</b>
Retirees - lump sums	0.1	0.0	0.0	0.0	0.0
Retirees - pensions	3,323.1	3,603.7	4,399.1	5,225.4	6,172.3
Survivors - lump sums	1,253.2	1,139.3	1,022.6	960.0	977.2

Survivors - pensions	1,033.7	1,058.0	1,073.9	1,090.0	1,156.1
<b>Contributions</b>	<b>8,468.8</b>	<b>8,767.1</b>	<b>9,075.9</b>	<b>9,425.4</b>	<b>9,950.1</b>
Employees	3,663.1	3,792.1	3,931.0	4,089.7	4,326.2
Government	4,805.7	4,975.0	5,144.8	5,335.7	5,623.9
Total Of regular M&D Pension	12,796.3	13,308.2	13,777.5	14,263.3	14,766.3
Total of Lump-Sum	355.6	355.6	355.6	355.6	355.6
<b>Total of Martyrs and Disable Pension</b>	<b>13,151.9</b>	<b>13,663.8</b>	<b>14,133.1</b>	<b>14,618.5</b>	<b>15,120.6</b>
<b>o/w Security Casualties</b>	<b>3,141.4</b>	<b>3,261.6</b>	<b>3,371.9</b>	<b>3,485.9</b>	<b>3,603.7</b>
<b>Total of Pension and M&amp;D</b>	<b>18,761.9</b>	<b>19,464.8</b>	<b>20,628.8</b>	<b>21,894.0</b>	<b>23,426.2</b>

1 Negative values indicate the Pension fund is increasing

Pension payment for martyrs and disables has increased due to the new amendments their respective law, where now higher benefits are paid. The rates have increased from 35 percent to 100 percent of the last salary for the government employees and from 30 percent to 100 percent of the grade 8 step one salary for the civilians. Similarly, lump-sum (one time payments) for the government employees have increased from 10 months to 12 months of their last salary and for the civilian from 5 months to 6 months based on the grade 8 step one salary.

These changes have increased the costs of Martyrs and disable to Afs 13.2 billion in 1394 and to Afs 13.7 billion in 1395 this is expected to further increase to Afs 15.1 billion by year 1398. The increase is driven by the continuation of the ongoing conflicts.

### 3.2.4. Operation and Maintenance Cost:

Over the past 10 years, significant investments have been made in the country resulting in a number of assets created (such as schools, hospitals, irrigation channels, roads and highways), which will need operation and maintenance to deliver services at the same countenance. This will be one of the major spending items in the budget. Most of these assets have been funded and maintained by donors. However, with the transition and withdrawal of foreign troops and assistance, the responsibility to fund these assets will be transferred to the Government of Afghanistan, creating huge fiscal pressure on the budget. There are also large O&M military costs that are currently financed through off-budget expenditures. The budget policy has started asset registry and have already done asset registration for the Ministry of Education, Health, and for the ministry of public work and MRRD is under the process soon after the asset registry completion, ministry of finance will incorporate there O&M cost in the budget.

## **4. SECTOR EXPENDITURE ANALYSIS**

### **4.1. Budget Ceilings**

#### **4.1.1. General Process**

Budget Ceilings are defined as the maximum level of expenditure for a budgetary unit. Based on priorities and available resources, the Ministry of Finance (with Cabinet approval) issues ceilings for each line ministries/budgetary units, which serve as their maximum spending limit. The purpose of these ceilings is to set expenditure controls that limit the line ministries' ability to request more that can be funded from available resources and to enable ministries to focus on developing detailed project documents only for those projects that will get funding for the next year.

Ceilings form the basis for BC-2 requests. Line ministries/budgetary units will develop their detailed budget documents in strict consistence with the ceilings given. Budget ceilings are developed based on the following inputs: (i) domestic revenue projections and available donor commitments to fund projects; (ii) fiscal targets agreed with the International Monetary Fund (IMF); (iii) submissions received from budgetary units through Budget Circular No 1; (iv) Government policy priorities, as set in National Priority Programs (NPPs); and (v) the agreed ceiling calculation principles for both baseline and New activities discussed as under;

All Budgetary units were required to submit budgetary information about their agency's "Baseline Cost of Programs" and "New Activities". Baseline and New spending activities were evaluated and assessed using the following criteria;

- Baseline is defined as maintaining the existing level of activities and the expected level of output. Baseline was recalculated keeping in view the implementation capacity of the line ministries and budgetary units. On-going projects that had better past execution rates secured better funds for the budget year. This ultimately resulted in more realistic ceilings, i.e. higher baseline cot approved for those line ministries/budgetary units that had better execution records in the past.
- New activities are defined as the expansion of existing activities or proposing entirely new activities, which will ultimately result in greater service delivery and the accomplishment of the objectives defined in the NPPs results framework. New Initiatives have been assessed from the perspective of its: (i) objectives it is meant to achieve, (ii) (services/outputs it will deliver (iii) quality of cost estimates; and (vi) broader economic benefits.

However, it is worth mentioning that: Any additional commitments during the course of the year will be taken into account. Similarly, Carry forwards will be added on the top of the ceilings at the end of the year.

#### **4.1.2. Current Year Process**

For the current year, the budget ceilings have been calculated based on the agreed approaches. The calculation methodologies have been summarized as below.

### **Baseline Operating Budget:**

For baseline operating budget, the requested amount for each major economic code was analyzed and recalculated based on the following principles:

- Code 21: For wages and salaries, the figures for 1394 were copied and adjusted for any increases in the tashkeel of the requesting organization.
- Code 22: For goods and services, figures of 1394 were copied with no increase, however, 5% inflation has been considered for outer years 1396 and 1397.
- Code 25: For Acquisition of Assets, figures for 1394 were copied with no increase whatsoever.

### **Baseline Development Budget:**

**Discretionary Development Budget** - has been calculated based on sector's judgement. Development Projects which are under contracts and require resources have been given utmost priority. Moreover, the implementation capacity and the historic execution rates have been considered as well.

Since BC1 comes prior to the DCDs, the **non-discretionary budget** requests have been taken as the ceilings. This is however, subject to extensive change and will be updated once the donor consultations are done with. An exactly matching grant has been taken for the requests for the time being.

#### **4.1.3. Budget Ceilings for 1395 – 97**

The total budget ceilings for 1395 amounts to AFS 394.8 billion which shows 9% decrease compared to the last year. However, it must be noted that the development budget doesn't include the carry over amounts from 1394 for the development projects. Similarly, the ceilings for 1396 and 1397 are AFS 419.7 billion and AFS 393.3 billion respectively.

#### **Operating Budget Ceilings for 1395 – 97**

The total operating budget ceiling for 1395 sums up to AFS 289 billion which shows a 2% increase. This increase can be attributed to the increase in contingency and other reserve codes and increase in security expenditures. Similarly, the operating budget ceilings for 1396 and 1397 are AFS 289.4 and AFS 296.3 billion respectively.

#### **Development Budget Ceilings for 1395 – 97**

The total development budget ceiling for 1395 amounts to AFS 105.8 billion which shows a 31% decrease compared to the development budget last year. This decrease is because the carry over amounts from 1394 have not yet been included to the ceilings. The total discretionary resources amounts to AFS 27.044 billion and shows a 5% decrease compared to the current year's discretionary budget. Similarly, the non-discretionary budget ceiling has also decreased by about 36% compared to the current year (from AFS 124.1 billion to AFS 78.8 billion).

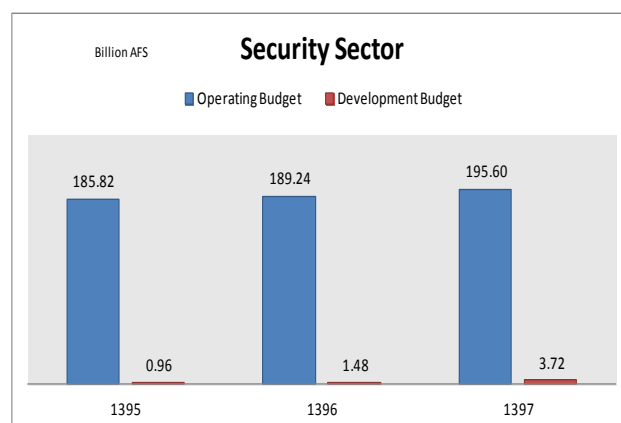
The total development budget ceilings for outer years 1396 and 1397 will be AFS 130.3 billion and AFS 96.9 billion respectively.

Sectors	1394	1395	1396	1397
	Budget (Start of the year)	Ceilings	Ceilings	Ceilings
Figures in 000 AFS				
Security	192,156,104.20	186,783,712.67	190,714,387.20	199,323,655.41
Governance, Rule of Law and Human Rights	16,323,023.92	15,071,239.45	14,793,008.19	14,085,815.96
Infrastructure and Natural Resources	66,829,944.53	42,088,059.96	55,615,338.83	46,843,537.66
Education	56,234,758.04	48,783,866.69	42,975,909.53	42,238,576.78
Health	18,501,348.40	16,327,198.58	19,291,577.47	19,751,442.60
Agriculture and Rural Rehabilitation	41,544,005.56	35,458,262.67	43,122,689.82	19,347,754.99
Social Protection	3,603,755.21	2,996,564.19	4,633,764.15	4,821,330.51
Economic Governance	11,239,869.12	6,456,857.17	11,627,277.60	9,942,142.62
Contingency Code (Operating Budget)	29,740,036.33	40,319,036.33	36,736,771.08	36,736,771.08
Contingency Code (Development Budget)	-	600,000.00	250,000.00	250,000.00
<b>Total</b>	<b>436,172,845.31</b>	<b>394,884,797.71</b>	<b>419,760,723.87</b>	<b>393,341,027.61</b>

## 2.1. Sector-wise Expenditure

### 2.1.1. Security Sector:

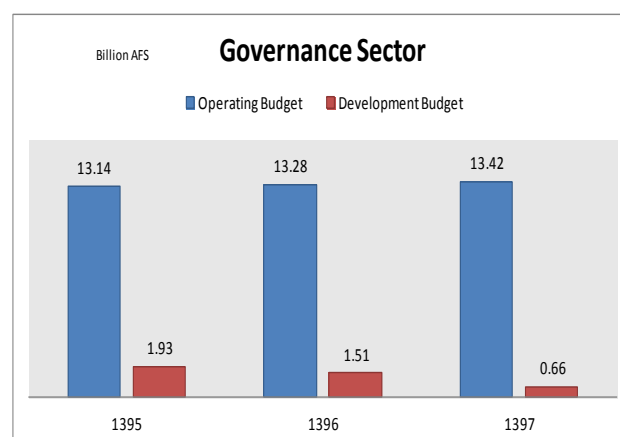
**Funding:** The total ceilings for the security sector amounts to AFS 186.7 billion AFS. This constitutes about 47% of the total national budget. Out of the total AFS 186.7 billion, about AFS 185.8 billion is operating budget and about AFS 960 million is the development budget. Similarly, sector's total ceilings for the outer years i-e 1396 and 1397 amount to AFS 190.7 billion and AFS 199.8 billion respectively.



Sector/Ministry	1394	1395	1396	1397
	Budget	Ceiling	Ceiling	Ceiling
Figures in 000 AFS				
<b>Security Sector</b>	<b>192,156,104.20</b>	<b>186,783,712.67</b>	<b>190,714,387.20</b>	<b>199,323,655.41</b>
General Directorate of National Security	12,024,528.00	12,017,874.00	12,121,956.56	12,714,032.51
Ministry of Defence	103,503,214.87	94,347,159.85	95,978,722.70	99,081,862.88
Ministry of Foreign Affairs	3,294,916.90	3,214,135.90	3,468,207.42	4,088,772.06
Ministry of Interior Affairs	72,083,815.76	76,138,721.26	77,809,272.60	82,255,778.36
National Security Council	172,482.42	88,482.42	90,497.89	92,614.14
President Protective Services	1,077,146.25	977,339.25	1,245,730.02	1,090,595.46

### 2.1.2. Governance, Rule of Law and Human Rights

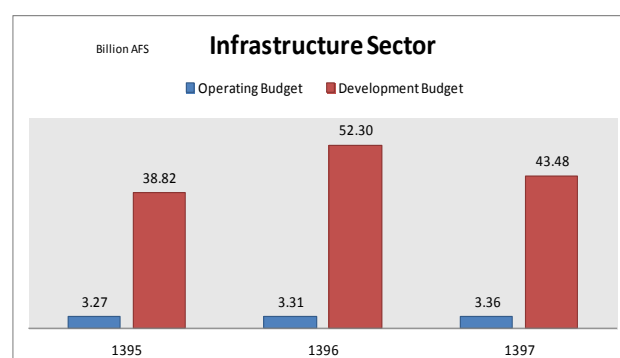
**Funding:** The total ceilings for the Governance sector amounts to AFS 15 billion AFS. This constitutes about 4% of the total national budget. Out of the total AFS 15 billion, about AFS 13.1 billion is operating budget and about AFS 1.9 billion is the development budget. Similarly, sector's total ceilings for the outer years i-e 1396 and 1397 amount to AFS 14.7 billion and AFS 14.0 billion respectively.



Sector/Ministry	1394	1395	1396	1397
	Budget	Ceiling	Ceiling	Ceiling
Figures in 000 AFS				
<b>Governance, Rule of Law and Human Rights</b>	<b>16,323,023.92</b>	<b>15,071,239.45</b>	<b>14,793,008.19</b>	<b>14,085,815.96</b>
Office of Administrative Affairs	773,774.16	731,986.95	746,724.35	762,198.61
Attorney General	1,300,225.25	1,269,250.20	1,284,311.76	1,086,480.47
Independent Election Commission	151,218.45	145,518.45	147,589.97	149,765.07
Independent Administrative Reform and Civil Service Commission	721,108.11	468,177.04	430,568.07	441,844.53
Independent Commission for Overseeing Implementation of Const	40,000.00	40,000.00	40,500.00	41,025.00
Independent Directorate of Local Governance	3,353,527.35	2,768,293.18	2,247,935.80	2,289,830.80
Ministry of Hajj and Religious Affairs	1,063,279.79	1,042,799.50	1,070,062.14	826,173.37
Ministry of Justice	1,022,882.42	1,081,255.12	1,139,853.15	1,177,861.80
Ministry of Parliamentary Affairs	109,538.26	89,210.54	71,451.85	66,845.00
Mesharano Jirga - Upper House	556,080.29	511,958.73	501,529.13	504,945.06
Wolosi Jirga - Lower House	1,381,875.73	1,366,168.35	1,373,657.72	1,381,521.56
President Office	1,965,324.86	2,023,596.64	2,173,700.00	1,846,821.32
Supreme Court	3,183,950.99	2,978,633.74	3,043,146.90	2,980,756.00
High Office of Oversight and Anticorruption	227,566.00	139,813.66	101,500.00	103,075.00
Independent Human Right Commission	99,894.91	41,800.00	42,037.50	42,286.88
Independent Electoral Complaint Commission	67,777.35	67,777.35	69,439.85	71,185.48
Executive Director's Office	305,000.00	305,000.00	309,000.00	313,200.00

### 2.1.3. Infrastructure and Natural Resources:

**Funding:** The total ceilings for the Infrastructure sector totals to AFS 42 billion for 1395. This makes up about 11% of the total national budget. Out of the total AFS 42 billion, AFS 3.2 billion is operating budget while remaining AFS 38.2 billion is development budget. For the outer years the total ceilings for the sector are AFS 55.6 and AFS 46.7 billion for 1396 and

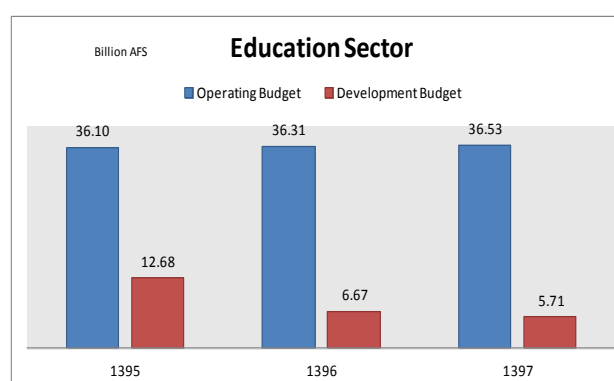


1397 respectively.

Sector/Ministry	1394	1395	1396	1397
	Budget	Ceiling	Ceiling	Ceiling
Figures in 000 AFS				
<b>Infrastructure and Natural Resources</b>	<b>66,829,944.53</b>	<b>42,088,059.96</b>	<b>55,615,338.83</b>	<b>46,843,537.66</b>
Atomic Energy Commission	39,353.25	39,353.25	39,779.80	40,227.68
Directorate of Environment	250,639.43	188,760.00	213,089.01	190,515.63
Office of Geodesy and Cartography	146,947.26	185,826.65	424,164.17	129,844.05
Ministry of Communication	789,389.90	2,090,966.73	1,259,314.81	748,214.68
Ministry of Energy and Water	10,564,495.09	5,692,378.72	6,380,244.04	5,134,712.07
Ministry of Mines and Petroleum	2,810,908.22	3,242,592.68	3,272,384.42	2,191,844.60
Ministry of Public Works	25,983,036.74	13,069,132.21	32,161,988.71	29,206,853.73
Ministry of Transport	328,400.00	260,000.00	264,150.00	268,507.50
Ministry of Civil Aviation	4,691,866.14	3,329,100.00	5,295,238.50	5,419,390.29
Ministry of Urban Development	1,784,175.16	368,800.00	645,822.43	1,658,410.28
Independent New Kabul Board	110,159.23	300,000.00	316,456.40	335,324.87
Da Afghanistan Brishna Shirkat	15,475,005.47	10,021,149.72	4,216,754.67	-
Kabul Municipality	3,281,760.86	3,000,000.00	632,912.80	1,341,299.46
Water Supply and Canalization	573,807.77	300,000.00	493,039.07	178,392.83

## 2.1.4. Education Sector

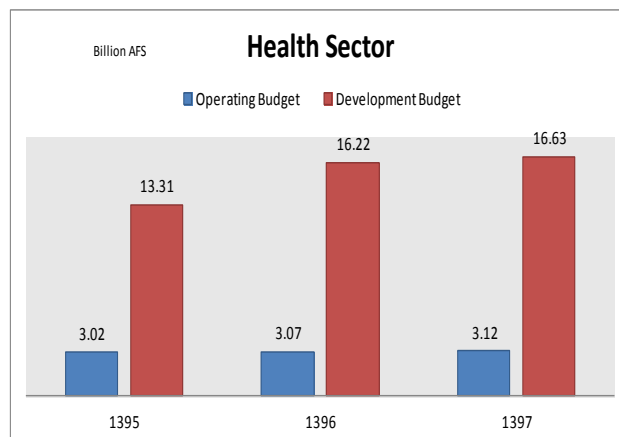
**Funding:** The total budget ceiling for Education sector amounts to AFS 48.7 billion which makes up 12% of the total National Budget. The operating budget makes the largest portion of this sector's budget (AFS 36.1 billion). Development budget ceiling for this sector is AFS 12.6 billion. AFS 42.9 billion and AFS 42.4 billion are the budget ceilings for 1396 and 1397 respectively.



Sector/Ministry	1394	1395	1396	1397
	Budget	Ceiling	Ceiling	Ceiling
Figures in 000 AFS				
<b>Education Sector</b>	<b>56,234,758.04</b>	<b>48,783,866.69</b>	<b>42,975,909.53</b>	<b>42,238,576.78</b>
Science Academy	180,749.47	229,428.96	234,517.76	238,579.29
Ministry of Education	46,668,339.89	38,094,213.29	31,660,215.28	31,475,003.01
Ministry of Higher Education	7,669,633.11	8,805,150.55	8,667,341.21	8,777,371.99
Ministry of Information and Culture	688,329.27	694,890.86	713,323.08	599,169.49
National Olympic Committee	530,010.20	344,983.03	662,126.89	401,708.22
General Directorate of National Radio and Television	497,696.09	615,200.00	1,038,385.32	746,744.77

### 2.1.5. Health Sector:

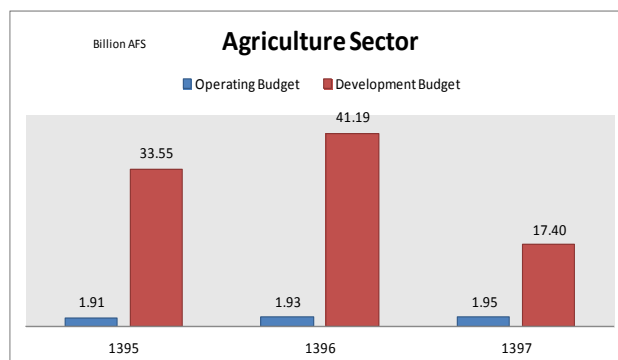
**Funding:** Health Sector's total ceilings make up about 4% of the total National Budget. Out of the total AFS 16.3 billion, AFS 3.1 billion is operating budget while the remaining AFS 13.3 billion is the development budget. Similarly, the ceilings for the year 1396 and 1397 are AFS 19.2 and AFS 19.7 respectively.



Sector/Ministry	1394	1395	1396	1397
	Budget	Ceiling	Ceiling	Ceiling
Figures in 000 AFS				
<b>Health Sector</b>	<b>18,501,348.40</b>	<b>16,327,198.58</b>	<b>19,291,577.47</b>	<b>19,751,442.60</b>
Ministry of Public Works	18,501,348.40	16,327,198.58	19,291,577.47	19,751,442.60

### 2.1.6. Agriculture and Rural Rehabilitation

**Funding:** The total ceilings for the Agriculture sector amounts to AFS 35.4 billion AFS. This constitutes about 9% of the total national budget. Out of the total AFS 35.4 billion, about AFS 1.9 billion is operating budget and about AFS 33.5 billion is the development budget. Similarly, sector's total ceilings for the outer years i-e 1396 and 1397 amount to AFS 43.1 billion and AFS 19.1 billion respectively.

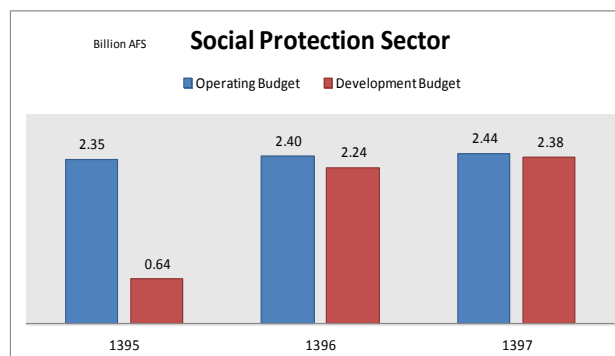


Sector/Ministry	1394	1395	1396	1397
	Budget	Ceiling	Ceiling	Ceiling
Figures in 000 AFS				
<b>Agriculture and Rural Rehabilitation and Development</b>	<b>41,544,005.56</b>	<b>35,458,262.67</b>	<b>43,122,689.82</b>	<b>19,347,754.99</b>
Ministry of Agriculture and Livestock	9,143,139.26	7,302,386.48	6,550,729.68	5,339,543.51
Ministry of Anti-Narcotics	1,615,980.47	1,472,560.58	2,110,143.99	2,246,565.58
Ministry of Rural Rehabilitation and Development	30,428,790.46	26,380,815.60	33,982,329.35	11,263,269.11
Independent Land Authority	356,095.37	302,500.00	479,486.79	498,376.80



## 2.1.7. Social Protection

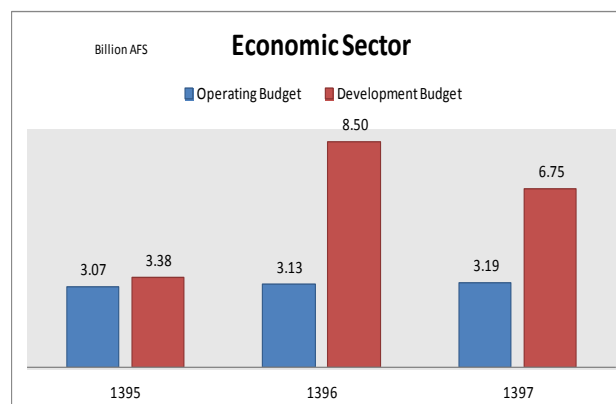
**Funding:** The total ceilings for the Social Protection sector amounts to AFS 2.99 billion. This constitutes about 1% of the total national budget. Out of the total AFS 2.99 billion, about AFS 2.3 billion is operating budget and about AFS 642 million is the development budget. Similarly, sector's total ceilings for the outer years i-e 1396 and 1397 amount to AFS 4.6 billion and AFS 4.8 billion respectively.



Sector/Ministry	1394	1395	1396	1397
	Budget	Ceiling	Ceiling	Ceiling
Figures in 000 AFS				
<b>Social Protection Sector</b>	<b>3,603,755.21</b>	<b>2,996,564.19</b>	<b>4,633,764.15</b>	<b>4,821,330.51</b>
Office of Disaster Preparedness	126,763.49	125,484.00	97,530.10	99,678.51
Directorate of Kuchis	91,888.93	67,779.80	122,936.96	60,554.85
Ministry of Border and Tribal Affairs	516,191.78	504,918.54	723,477.54	417,628.87
Ministry of Labor and Social Affairs, Martyrs and Disabled	2,375,611.23	1,816,053.90	3,267,557.68	3,814,864.55
Ministry of Refugee Repatriation	266,831.67	270,750.00	212,900.00	215,157.50
Ministry of Women Affairs	226,468.11	211,577.95	209,361.87	213,446.24

## 2.1.8. Economic Governance and Private Sector Development

**Funding:** The total ceilings for the Economic Governance sector amounts to AFS 6.4 billion. This constitutes about 2% of the total national budget. Out of the total AFS 6.4 billion, about AFS 3.0 billion is operating budget and about AFS 3.3 million is the development budget. Similarly, sector's total ceilings for the outer years i-e 1396 and 1397 amount to AFS 11.6 billion and AFS 9.9 billion respectively.



Sector/Ministry	1394	1395	1396	1397
	Budget	Ceiling	Ceiling	Ceiling
Figures in 000 AFS				
<b>Economic Governance and Private Sector Development</b>	<b>11,239,869.12</b>	<b>6,456,857.17</b>	<b>11,627,277.60</b>	<b>9,942,142.62</b>
Afghanistan National Standardization Authority	155,050.44	305,728.15	108,539.77	71,886.69
Central Statistics Office	438,940.14	217,559.48	297,736.46	324,225.85
Control and Audit Office	933,881.81	170,408.66	711,324.74	777,014.78
Ministry of Commerce	834,936.07	713,070.56	538,721.70	560,052.94
Ministry of Economy	521,531.19	360,411.07	603,683.66	365,795.81
Ministry of Finance	6,713,828.80	3,894,679.25	7,075,485.61	7,288,325.69
National Economic Council	78,000.00	67,500.00	50,275.00	51,088.75
Micro Finance Investment Support Facility	1,563,700.67	391,500.00	237,342.30	197,841.67
Afghanistan Investment Support Agency	-	336,000.00	2,004,168.37	305,910.44



**ANNEX - 1395-97 Budgetary Ceilings**

Sectors / Ministries	Budget	Budget Directorate Recommendation		
	Values in 000 AFS			
	1394	1395 Ceilings	1396 Ceilings	1397 Ceilings
Security Sector	192,156,104.20	186,783,712.67	190,714,387.20	199,323,655.41
Operating Budget	191,101,319.20	185,823,712.67	189,236,978.86	195,600,906.71
Government Funded	38,840,424.04	45,782,627.86	49,195,894.04	55,559,821.90
Donor Funded	152,260,895.16	140,041,084.81	140,041,084.81	140,041,084.81
Code 21	106,320,648.46	113,098,593.86	115,928,601.83	121,311,116.77
Government Funded	32,746,114.14	38,774,062.79	41,604,070.76	46,986,585.69
Donor Funded	73,574,534.32	74,324,531.07	74,324,531.07	74,324,531.07
Code 22	73,331,043.78	62,640,968.33	63,158,292.99	64,014,304.02
Government Funded	5,602,809.90	6,374,607.07	6,891,931.73	7,747,942.76
Donor Funded	67,728,233.88	56,266,361.26	56,266,361.26	56,266,361.26
Code 25	11,449,626.96	10,084,150.48	10,150,084.03	10,275,485.92
Government Funded	491,500.00	633,958.00	699,891.56	825,293.45
Donor Funded	10,958,126.96	9,450,192.48	9,450,192.48	9,450,192.48
Development Budget	1,054,785.00	960,000.00	1,477,408.34	3,722,748.69
General Directorate of National Security	12,024,528.00	12,017,874.00	12,121,956.56	12,714,032.51
Operating Budget	11,897,874.00	11,897,874.00	11,995,374.00	12,097,749.00
Code 21	9,940,374.00	9,940,374.00	9,940,374.00	9,940,374.00
Code 22	1,950,000.00	1,950,000.00	2,047,500.00	2,149,875.00
Code 25	7,500.00	7,500.00	7,500.00	7,500.00
Development Budget	126,654.00	120,000.00	126,582.56	616,283.51
Discretionary	124,944.00	120,000.00	126,582.56	616,283.51
Non-Discretionary	1,710.00	0.00	0.00	0.00
Ministry of Defence	103,503,214.87	94,347,159.85	95,978,722.70	99,081,862.88
Operating Budget	103,503,214.87	94,347,159.85	95,978,722.70	99,081,862.88
Government Funded	11,438,546.07	14,982,398.15	16,613,961.00	19,717,101.18
Donor Funded	92,064,668.80	79,364,761.70	79,364,761.70	79,364,761.70
Code 21	51,184,637.77	54,883,234.58	56,378,864.12	59,223,466.85
Government Funded	10,485,546.07	13,734,142.87	15,229,772.42	18,074,375.15
Donor Funded	40,699,091.70	41,149,091.70	41,149,091.70	41,149,091.70
Code 22	45,869,322.62	34,461,849.16	34,540,299.65	34,689,508.05
Government Funded	550,000.00	720,399.16	798,849.65	948,058.05
Donor Funded	45,319,322.62	33,741,450.00	33,741,450.00	33,741,450.00
Code 25	6,449,254.48	5,002,076.11	5,059,558.93	5,168,887.99
Government Funded	403,000.00	527,856.11	585,338.93	694,667.99
Donor Funded	6,046,254.48	4,474,220.00	4,474,220.00	4,474,220.00
Development Budget	0.00	0.00	0.00	0.00
Discretionary	0.00	0.00	0.00	0.00
Non-Discretionary	0.00	0.00	0.00	0.00
Ministry of Foreign Affairs	3,294,916.90	3,214,135.90	3,468,207.42	4,088,772.06
Operating Budget	2,854,135.90	2,854,135.90	2,898,585.90	2,945,258.40
Code 21	1,954,135.90	1,954,135.90	1,954,135.90	1,954,135.90
Code 22	889,000.00	889,000.00	933,450.00	980,122.50
Code 25	11,000.00	11,000.00	11,000.00	11,000.00
Development Budget	440,781.00	360,000.00	569,621.52	1,143,513.66
Discretionary	258,153.00	360,000.00	569,621.52	1,143,513.66
Non-Discretionary	182,628.00	0.00	0.00	0.00

Sectors / Ministries	Budget	Budget Directorate Recommendation		
	Values in 000 AFS			
	1394	1395 Ceilings	1396 Ceilings	1397 Ceilings
Ministry of Interior	72,083,815.76	76,138,721.26	77,809,272.60	82,255,778.36
Operating Budget	71,696,272.76	75,658,721.26	77,290,284.11	80,393,424.29
Government Funded	11,584,046.40	14,982,398.15	16,613,961.00	19,717,101.18
Donor Funded	60,112,226.36	60,676,323.11	60,676,323.11	60,676,323.11
Code 21	42,349,488.62	45,428,837.22	46,763,215.64	49,301,127.85
Government Funded	9,474,046.00	12,253,397.85	13,587,776.27	16,125,688.48
Donor Funded	32,875,442.62	33,175,439.37	33,175,439.37	33,175,439.37
Code 22	24,374,911.66	25,176,309.67	25,465,043.36	26,014,198.50
Government Funded	2,050,000.40	2,651,398.41	2,940,132.10	3,489,287.24
Donor Funded	22,324,911.26	22,524,911.26	22,524,911.26	22,524,911.26
Code 25	4,971,872.48	5,053,574.37	5,062,025.11	5,078,097.94
Government Funded	60,000.00	77,601.89	86,052.63	102,125.46
Donor Funded	4,911,872.48	4,975,972.48	4,975,972.48	4,975,972.48
Development Budget	387,543.00	480,000.00	518,988.49	1,862,354.07
Discretionary	343,995.00	480,000.00	506,330.24	1,828,821.58
Non-Discretionary	43,548.00	0.00	12,658.26	33,532.49
National Security Council	172,482.42	88,482.42	90,497.89	92,614.14
Operating Budget	172,482.42	88,482.42	90,497.89	92,614.14
Government Funded	88,482.42	88,482.42	90,497.89	92,614.14
Donor Funded	84,000.00	0.00	0.00	0.00
Code 21	43,172.92	43,172.92	43,172.92	43,172.92
Government Funded	43,172.92	43,172.92	43,172.92	43,172.92
Donor Funded	0.00			
Code 22	124,309.50	40,309.50	42,324.98	44,441.22
Government Funded	40,309.50	40,309.50	42,324.98	44,441.22
Donor Funded	84,000.00			
Code 25	5,000.00	5,000.00	5,000.00	5,000.00
Government Funded	5,000.00	5,000.00	5,000.00	5,000.00
Donor Funded	0.00			
Development Budget	0.00	0.00	0.00	0.00
Discretionary	0.00	0.00	0.00	0.00
Non-Discretionary	0.00	0.00	0.00	0.00
President Protective Services	1,077,146.25	977,339.25	1,245,730.02	1,090,595.46
Operating Budget	977,339.25	977,339.25	983,514.25	989,998.00
Code 21	848,839.25	848,839.25	848,839.25	848,839.25
Code 22	123,500.00	123,500.00	129,675.00	136,158.75
Code 25	5,000.00	5,000.00	5,000.00	5,000.00
Development Budget	99,807.00	0.00	262,215.77	100,597.46
Discretionary	99,807.00	0.00	262,215.77	100,597.46
Non-Discretionary	0.00	0.00	0.00	0.00
Governance, Rule of Law and Human	16,323,023.92	15,071,239.45	14,793,008.19	14,085,815.96
Operating Budget	13,143,003.95	13,143,003.95	13,279,541.66	13,422,906.26
Development Budget	3,180,019.97	1,928,235.50	1,513,466.52	662,909.70
Office of Administrative Affairs	773,774.16	731,986.95	746,724.35	762,198.61
Operating Budget	731,986.95	731,986.95	746,724.35	762,198.61
Code 21	434,739.00	434,739.00	434,739.00	434,739.00
Code 22	294,747.95	294,747.95	309,485.35	324,959.61
Code 25	2,500.00	2,500.00	2,500.00	2,500.00

Sectors / Ministries	Budget	Budget Directorate Recommendation		
	Values in 000 AFS			
	1394	1395 Ceilings	1396 Ceilings	1397 Ceilings
Development Budget	41,787.21	0.00	0.00	0.00
Discretionary	41,787.21	0.00	0.00	0.00
Non-Discretionary	0.00	0.00	0.00	0.00
Attorney General	1,300,225.25	1,269,250.20	1,284,311.76	1,086,480.47
Operating Budget	1,072,533.45	1,072,533.45	1,079,336.88	1,086,480.47
Code 21	933,964.95	933,964.95	933,964.95	933,964.95
Code 22	136,068.50	136,068.50	142,871.93	150,015.52
Code 25	2,500.00	2,500.00	2,500.00	2,500.00
Development Budget	227,691.80	196,716.75	204,974.89	0.00
Discretionary	100,956.52	90,000.00	204,974.89	0.00
Non-Discretionary	126,735.28	106,716.75	0.00	0.00
Independent Election Commission	151,218.45	145,518.45	147,589.97	149,765.07
Operating Budget	145,518.45	145,518.45	147,589.97	149,765.07
Code 21	103,588.00	103,588.00	103,588.00	103,588.00
Code 22	41,430.45	41,430.45	43,501.97	45,677.07
Code 25	500.00	500.00	500.00	500.00
Development Budget	5,700.00	0.00	0.00	0.00
Discretionary	0.00	0.00	0.00	0.00
Non-Discretionary	5,700.00	0.00	0.00	0.00
Independent Administrative Reforms and	721,108.11	468,177.04	430,568.07	441,844.53
Operating Budget	330,282.65	330,282.65	335,631.15	341,247.08
Code 21	221,812.65	221,812.65	221,812.65	221,812.65
Code 22	106,970.00	106,970.00	112,318.50	117,934.43
Code 25	1,500.00	1,500.00	1,500.00	1,500.00
Development Budget	390,825.46	137,894.39	94,936.92	100,597.46
Discretionary	124,418.57	48,000.00	0.00	0.00
Non-Discretionary	266,406.89	89,894.39	94,936.92	100,597.46
Independent Commission for Overseeing	40,000.00	40,000.00	40,500.00	41,025.00
Operating Budget	40,000.00	40,000.00	40,500.00	41,025.00
Code 21	30,000.00	30,000.00	30,000.00	30,000.00
Code 22	10,000.00	10,000.00	10,500.00	11,025.00
Code 25	0.00	0.00	0.00	0.00
Development Budget	0.00	0.00	0.00	0.00
Discretionary	0.00	0.00	0.00	0.00
Non-Discretionary	0.00	0.00	0.00	0.00
Independent Directorate of Local	3,353,527.35	2,768,293.18	2,247,935.80	2,289,830.80
Operating Budget	2,208,035.80	2,208,035.80	2,247,935.80	2,289,830.80
Code 21	1,245,035.80	1,245,035.80	1,245,035.80	1,245,035.80
Code 22	798,000.00	798,000.00	837,900.00	879,795.00
Code 25	165,000.00	165,000.00	165,000.00	165,000.00
Development Budget	1,145,491.55	560,257.38	0.00	0.00
Discretionary	929,189.78	560,257.38	0.00	0.00
Non-Discretionary	216,301.78	0.00	0.00	0.00
Ministry of Hajj and Religious Affairs	1,063,279.79	1,042,799.50	1,070,062.14	826,173.37
Operating Budget	808,062.40	808,062.40	816,897.02	826,173.37
Code 21	630,120.00	630,120.00	630,120.00	630,120.00
Code 22	176,692.40	176,692.40	185,527.02	194,803.37
Code 25	1,250.00	1,250.00	1,250.00	1,250.00

Sectors / Ministries	Budget	Budget Directorate Recommendation		
	Values in 000 AFS			
	1394	1395 Ceilings	1396 Ceilings	1397 Ceilings
Development Budget	255,217.39	234,737.10	253,165.12	0.00
Discretionary	255,217.39	234,737.10	253,165.12	0.00
Non-Discretionary	0.00	0.00	0.00	0.00
Ministry of Justice	1,022,882.42	1,081,255.12	1,139,853.15	1,177,861.80
Operating Budget	600,213.00	600,213.00	607,694.25	615,549.56
Code 21	448,088.00	448,088.00	448,088.00	448,088.00
Code 22	149,625.00	149,625.00	157,106.25	164,961.56
Code 25	2,500.00	2,500.00	2,500.00	2,500.00
Development Budget	422,669.42	481,042.12	532,158.90	562,312.24
Discretionary	165,657.28	138,648.90	184,056.86	193,454.88
Non-Discretionary	257,012.15	342,393.22	348,102.04	368,857.35
Ministry of Parliamentary Affairs	109,538.26	89,210.54	71,451.85	66,845.00
Operating Budget	65,000.00	65,000.00	65,900.00	66,845.00
Code 21	45,000.00	45,000.00	45,000.00	45,000.00
Code 22	18,000.00	18,000.00	18,900.00	19,845.00
Code 25	2,000.00	2,000.00	2,000.00	2,000.00
Development Budget	44,538.26	24,210.54	5,551.85	0.00
Discretionary	44,538.26	24,210.54	5,551.85	0.00
Non-Discretionary	0.00	0.00	0.00	0.00
Mesharano Jirga - upper House	556,080.29	511,958.73	501,529.13	504,945.06
Operating Budget	498,275.85	498,275.85	501,529.13	504,945.06
Code 21	420,710.35	420,710.35	420,710.35	420,710.35
Code 22	65,065.50	65,065.50	68,318.78	71,734.71
Code 25	12,500.00	12,500.00	12,500.00	12,500.00
Development Budget	57,804.44	13,682.88	0.00	0.00
Discretionary	57,804.44	13,682.88	0.00	0.00
Non-Discretionary	0.00	0.00	0.00	0.00
Wolosi Jirga - Lower House	1,381,875.73	1,366,168.35	1,373,657.72	1,381,521.56
Operating Budget	1,366,168.35	1,366,168.35	1,373,657.72	1,381,521.56
Code 21	1,206,380.90	1,206,380.90	1,206,380.90	1,206,380.90
Code 22	149,787.45	149,787.45	157,276.82	165,140.66
Code 25	10,000.00	10,000.00	10,000.00	10,000.00
Development Budget	15,707.38	0.00	0.00	0.00
Discretionary	14,883.44	0.00	0.00	0.00
Non-Discretionary	823.94	0.00	0.00	0.00
Presidents Office	1,965,324.86	2,023,596.64	2,173,700.00	1,846,821.32
Operating Budget	1,802,133.40	1,802,133.40	1,823,932.39	1,846,821.32
Code 21	1,341,153.70	1,341,153.70	1,341,153.70	1,341,153.70
Code 22	435,979.70	435,979.70	457,778.69	480,667.62
Code 25	25,000.00	25,000.00	25,000.00	25,000.00
Development Budget	163,191.46	221,463.24	349,767.61	0.00
Discretionary	163,191.46	221,463.24	349,767.61	0.00
Non-Discretionary	0.00	0.00	0.00	0.00
Supreme Court	3,183,950.99	2,978,633.74	3,043,146.90	2,980,756.00
Operating Budget	2,960,216.30	2,960,216.30	2,970,235.67	2,980,756.00
Code 21	2,754,829.00	2,754,829.00	2,754,829.00	2,754,829.00
Code 22	200,387.30	200,387.30	210,406.67	220,927.00
Code 25	5,000.00	5,000.00	5,000.00	5,000.00

Sectors / Ministries	Budget	Budget Directorate Recommendation		
	Values in 000 AFS			
	1394	1395 Ceilings	1396 Ceilings	1397 Ceilings
Development Budget	223,734.69	18,417.44	72,911.24	0.00
Discretionary	28,590.35	12,000.00	66,133.82	0.00
Non-Discretionary	195,144.35	6,417.44	6,777.42	0.00
High Office of Oversight and Anticorruption	227,566.00	139,813.66	101,500.00	103,075.00
Operating Budget	100,000.00	100,000.00	101,500.00	103,075.00
Code 21	70,000.00	70,000.00	70,000.00	70,000.00
Code 22	30,000.00	30,000.00	31,500.00	33,075.00
Code 25	0.00	0.00	0.00	0.00
Development Budget	127,566.00	39,813.66	0.00	0.00
Discretionary	127,566.00	39,813.66	0.00	0.00
Non-Discretionary	0.00	0.00	0.00	0.00
Independent Human Rights Commission	99,894.91	41,800.00	42,037.50	42,286.88
Operating Budget	41,800.00	41,800.00	42,037.50	42,286.88
Code 21	37,050.00	37,050.00	37,050.00	37,050.00
Code 22	4,750.00	4,750.00	4,987.50	5,236.88
Code 25	0.00	0.00	0.00	0.00
Development Budget	58,094.91	0.00	0.00	0.00
Discretionary	58,094.91	0.00	0.00	0.00
Non-Discretionary	0.00	0.00	0.00	0.00
Independent Electoral Complaint	67,777.35	67,777.35	69,439.85	71,185.48
Operating Budget	67,777.35	67,777.35	69,439.85	71,185.48
Code 21	32,027.35	32,027.35	32,027.35	32,027.35
Code 22	33,250.00	33,250.00	34,912.50	36,658.13
Code 25	2,500.00	2,500.00	2,500.00	2,500.00
Development Budget	0.00	0.00	0.00	0.00
Discretionary	0.00	0.00	0.00	0.00
Non-Discretionary	0.00	0.00	0.00	0.00
Executive's Office	305,000.00	305,000.00	309,000.00	313,200.00
Operating Budget	305,000.00	305,000.00	309,000.00	313,200.00
Code 21	105,000.00	105,000.00	105,000.00	105,000.00
Code 22	80,000.00	80,000.00	84,000.00	88,200.00
Code 25	120,000.00	120,000.00	120,000.00	120,000.00
Development Budget	0.00	0.00	0.00	0.00
Discretionary	0.00	0.00	0.00	0.00
Non-Discretionary	0.00	0.00	0.00	0.00
Infrastructure and Natural Resources	66,829,944.53	42,088,059.96	55,615,338.83	46,843,537.66
Operating Budget	3,271,250.18	3,271,250.18	3,314,280.56	3,359,462.47
Development Budget	63,558,694.35	38,816,809.78	52,301,058.26	43,484,075.19
High Atomic Energy Commission	39,353.25	39,353.25	39,779.80	40,227.68
Operating Budget	39,353.25	39,353.25	39,779.80	40,227.68
Code 21	30,072.25	30,072.25	30,072.25	30,072.25
Code 22	8,531.00	8,531.00	8,957.55	9,405.43
Code 25	750.00	750.00	750.00	750.00
Development Budget	0.00	0.00	0.00	0.00
Discretionary	0.00	0.00	0.00	0.00
Non-Discretionary	0.00	0.00	0.00	0.00

Sectors / Ministries	Budget	Budget Directorate Recommendation		
	Values in 000 AFS			
	1394	1395 Ceilings	1396 Ceilings	1397 Ceilings
Directorate of Environment	250,639.43	188,760.00	213,089.01	190,515.63
Operating Budget	185,160.00	185,160.00	187,772.50	190,515.63
Code 21	130,910.00	130,910.00	130,910.00	130,910.00
Code 22	52,250.00	52,250.00	54,862.50	57,605.63
Code 25	2,000.00	2,000.00	2,000.00	2,000.00
Development Budget	65,479.43	3,600.00	25,316.51	0.00
Discretionary	65,479.43	3,600.00	25,316.51	0.00
Non-Discretionary	0.00	0.00	0.00	0.00
Office of Geodesy and Cartography	146,947.26	185,826.65	424,164.17	129,844.05
Operating Budget	125,826.65	125,826.65	127,786.36	129,844.05
Code 21	86,070.00	86,070.00	86,070.00	86,070.00
Code 22	39,194.15	39,194.15	41,153.86	43,211.55
Code 25	562.50	562.50	562.50	562.50
Development Budget	21,120.61	60,000.00	296,377.81	0.00
Discretionary	21,120.61	60,000.00	296,377.81	0.00
Non-Discretionary	0.00	0.00	0.00	0.00
Ministry of Communication and IT	789,389.90	2,090,966.73	1,259,314.81	748,214.68
Operating Budget	468,075.03	468,075.03	473,870.03	479,954.78
Code 21	348,175.00	348,175.00	348,175.00	348,175.00
Code 22	115,900.03	115,900.03	121,695.03	127,779.78
Code 25	4,000.00	4,000.00	4,000.00	4,000.00
Development Budget	321,314.87	1,622,891.70	785,444.78	268,259.89
Discretionary	0.00	1,020,000.00	405,064.19	268,259.89
Non-Discretionary	321,314.87	602,891.70	380,380.59	0.00
Ministry of Energy and Water	10,564,495.09	5,692,378.72	6,380,244.04	5,134,712.07
Operating Budget	560,575.00	560,575.00	566,940.00	573,623.25
Code 21	431,775.00	431,775.00	431,775.00	431,775.00
Code 22	127,300.00	127,300.00	133,665.00	140,348.25
Code 25	1,500.00	1,500.00	1,500.00	1,500.00
Development Budget	10,003,920.09	5,131,803.72	5,813,304.04	4,561,088.82
Discretionary	4,241,344.81	1,560,000.00	1,898,738.39	2,011,949.19
Non-Discretionary	5,762,575.28	3,571,803.72	3,914,565.65	2,549,139.63
Ministry of Mines and Petroleum	2,810,908.22	3,242,592.68	3,272,384.42	2,191,844.60
Operating Budget	499,677.75	499,677.75	507,135.25	514,965.63
Code 21	348,027.75	348,027.75	348,027.75	348,027.75
Code 22	149,150.00	149,150.00	156,607.50	164,437.88
Code 25	2,500.00	2,500.00	2,500.00	2,500.00
Development Budget	2,311,230.47	2,742,914.93	2,765,249.17	1,676,878.97
Discretionary	678,147.87	480,000.00	917,723.56	972,442.11
Non-Discretionary	1,633,082.60	2,262,914.93	1,847,525.62	704,436.86
Ministry of Public Works	25,983,036.74	13,069,132.21	32,161,988.71	29,206,853.73
Operating Budget	527,682.50	527,682.50	532,021.63	536,577.71
Code 21	438,900.00	438,900.00	438,900.00	438,900.00
Code 22	86,782.50	86,782.50	91,121.63	95,677.71
Code 25	2,000.00	2,000.00	2,000.00	2,000.00
Development Budget	25,455,354.24	12,541,449.71	31,629,967.08	28,670,276.02
Discretionary	5,378,485.35	2,430,000.00	6,329,127.97	6,706,497.31
Non-Discretionary	20,076,868.89	10,111,449.71	25,300,839.11	21,963,778.71



Sectors / Ministries	Budget	Budget Directorate Recommendation		
	Values in 000 AFS			
	1394	1395 Ceilings	1396 Ceilings	1397 Ceilings
Ministry of Transport	328,400.00	260,000.00	264,150.00	268,507.50
Operating Budget	260,000.00	260,000.00	264,150.00	268,507.50
Code 21	175,000.00	175,000.00	175,000.00	175,000.00
Code 22	83,000.00	83,000.00	87,150.00	91,507.50
Code 25	2,000.00	2,000.00	2,000.00	2,000.00
Development Budget	68,400.00	0.00	0.00	0.00
Discretionary	68,400.00	0.00	0.00	0.00
Non-Discretionary	0.00	0.00	0.00	0.00
Ministry of Civil Aviation	4,691,866.14	3,329,100.00	5,295,238.50	5,419,390.29
Operating Budget	344,100.00	344,100.00	350,275.00	356,758.75
Code 21	216,600.00	216,600.00	216,600.00	216,600.00
Code 22	123,500.00	123,500.00	129,675.00	136,158.75
Code 25	4,000.00	4,000.00	4,000.00	4,000.00
Development Budget	4,347,766.14	2,985,000.00	4,944,963.50	5,062,631.54
Discretionary	1,463,011.25	2,985,000.00	4,302,003.22	4,690,013.86
Non-Discretionary	2,884,754.90	0.00	642,960.29	372,617.69
Ministry of Urban Development	1,784,175.16	368,800.00	645,822.43	1,658,410.28
Operating Budget	260,800.00	260,800.00	264,550.00	268,487.50
Code 21	180,800.00	180,800.00	180,800.00	180,800.00
Code 22	75,000.00	75,000.00	78,750.00	82,687.50
Code 25	5,000.00	5,000.00	5,000.00	5,000.00
Development Budget	1,523,375.16	108,000.00	381,272.43	1,389,922.78
Discretionary	978,016.94	108,000.00	126,582.56	670,649.73
Non-Discretionary	545,358.22	0.00	254,689.87	719,273.04
New Kabul Board	110,159.23	300,000.00	316,456.40	335,324.87
Operating Budget	0.00	0.00	0.00	0.00
Code 21	0.00	0.00	0.00	0.00
Code 22	0.00	0.00	0.00	0.00
Code 25	0.00	0.00	0.00	0.00
Development Budget	110,159.23	300,000.00	316,456.40	335,324.87
Discretionary	110,159.23	300,000.00	316,456.40	335,324.87
Non-Discretionary	0.00	0.00	0.00	0.00
Da Afghanistan Brishna Shirkat	15,475,005.47	10,021,149.72	4,216,754.67	0.00
Operating Budget	0.00	0.00	0.00	0.00
Code 21	0.00	0.00	0.00	0.00
Code 22	0.00	0.00	0.00	0.00
Code 25	0.00	0.00	0.00	0.00
Development Budget	15,475,005.47	10,021,149.72	4,216,754.67	0.00
Discretionary	0.00	0.00	0.00	0.00
Non-Discretionary	15,475,005.47	10,021,149.72	4,216,754.67	0.00
Kabul Municipality	3,281,760.86	3,000,000.00	632,912.80	1,341,299.46
Operating Budget	0.00	0.00	0.00	0.00
Code 21	0.00	0.00	0.00	0.00
Code 22	0.00	0.00	0.00	0.00
Code 25	0.00	0.00	0.00	0.00
Development Budget	3,281,760.86	3,000,000.00	632,912.80	1,341,299.46
Discretionary	114,000.00	0.00	632,912.80	1,341,299.46
Non-Discretionary	3,167,760.86	3,000,000.00	0.00	0.00

Sectors / Ministries	Budget	Budget Directorate Recommendation		
	Values in 000 AFS			
	1394	1395 Ceilings	1396 Ceilings	1397 Ceilings
Canalization and Water Supply	573,807.77	300,000.00	493,039.07	178,392.83
Operating Budget	0.00	0.00	0.00	0.00
Code 21	0.00	0.00	0.00	0.00
Code 22	0.00	0.00	0.00	0.00
Code 25	0.00	0.00	0.00	0.00
Development Budget	573,807.77	300,000.00	493,039.07	178,392.83
Discretionary	573,807.77	300,000.00	493,039.07	178,392.83
Non-Discretionary	0.00	0.00	0.00	0.00
Education	56,234,758.04	48,783,866.69	42,975,909.53	42,238,576.78
Operating Budget	36,056,095.28	36,103,095.28	36,309,906.70	36,527,058.69
Development Budget	20,178,662.75	12,680,771.41	6,666,002.83	5,711,518.09
Science Academy	180,749.47	229,428.96	234,517.76	238,579.29
Operating Budget	170,563.00	217,563.00	218,981.90	220,471.75
Code 21	139,685.00	186,685.00	186,685.00	186,685.00
Code 22	28,378.00	28,378.00	29,796.90	31,286.75
Code 25	2,500.00	2,500.00	2,500.00	2,500.00
Development Budget	10,186.47	11,865.96	15,535.86	18,107.54
Discretionary	10,186.47	11,865.96	15,535.86	18,107.54
Non-Discretionary	0.00	0.00	0.00	0.00
Ministry of Education	46,668,339.89	38,094,213.29	31,660,215.28	31,475,003.01
Operating Budget	30,162,853.19	30,162,853.19	30,260,126.92	30,362,264.33
Code 21	28,197,378.59	28,197,378.59	28,197,378.59	28,197,378.59
Code 22	1,945,474.60	1,945,474.60	2,042,748.33	2,144,885.75
Code 25	20,000.00	20,000.00	20,000.00	20,000.00
Development Budget	16,505,486.71	7,931,360.10	1,400,088.36	1,112,738.68
Discretionary	1,645,361.55	1,544,507.58	887,859.12	562,633.68
Non-Discretionary	14,860,125.16	6,386,852.52	512,229.24	550,105.00
Ministry of Higher Education	7,669,633.11	8,805,150.55	8,667,341.21	8,777,371.99
Operating Budget	4,601,397.55	4,601,397.55	4,686,446.30	4,775,747.49
Code 21	2,887,172.55	2,887,172.55	2,887,172.55	2,887,172.55
Code 22	1,700,975.00	1,700,975.00	1,786,023.75	1,875,324.94
Code 25	13,250.00	13,250.00	13,250.00	13,250.00
Development Budget	3,068,235.56	4,203,753.00	3,980,894.91	4,001,624.50
Discretionary	2,824,028.12	4,203,753.00	3,980,894.91	4,001,624.50
Non-Discretionary	244,207.44	0.00	0.00	0.00
Ministry of Information and Culture	688,329.27	694,890.86	713,323.08	599,169.49
Operating Budget	450,390.92	450,390.92	455,900.92	461,686.42
Code 21	338,040.92	338,040.92	338,040.92	338,040.92
Code 22	110,200.00	110,200.00	115,710.00	121,495.50
Code 25	2,150.00	2,150.00	2,150.00	2,150.00
Development Budget	237,938.35	244,499.94	257,422.15	137,483.06
Discretionary	196,288.28	244,499.94	257,422.15	137,483.06
Non-Discretionary	41,650.07	0.00	0.00	0.00
National Olympic Committee	530,010.20	344,983.03	662,126.89	401,708.22
Operating Budget	266,890.62	266,890.62	277,450.66	288,538.70
Code 21	54,189.90	54,189.90	54,189.90	54,189.90
Code 22	211,200.72	211,200.72	221,760.76	232,848.80
Code 25	1,500.00	1,500.00	1,500.00	1,500.00

Sectors / Ministries	Budget	Budget Directorate Recommendation		
	Values in 000 AFS			
	1394	1395 Ceilings	1396 Ceilings	1397 Ceilings
Development Budget	263,119.58	78,092.41	384,676.23	113,169.53
Discretionary	238,554.92	78,092.41	384,676.23	113,169.53
Non-Discretionary	24,564.66	0.00	0.00	0.00
General Directorate of National Radio and	497,696.09	615,200.00	1,038,385.32	746,744.77
Operating Budget	404,000.00	404,000.00	411,000.00	418,350.00
Code 21	259,000.00	259,000.00	259,000.00	259,000.00
Code 22	140,000.00	140,000.00	147,000.00	154,350.00
Code 25	5,000.00	5,000.00	5,000.00	5,000.00
Development Budget	93,696.09	211,200.00	627,385.32	328,394.77
Discretionary	61,984.48	211,200.00	627,385.32	328,394.77
Non-Discretionary	31,711.61	0.00	0.00	0.00
Health	18,501,348.40	16,327,198.58	19,291,577.47	19,751,442.60
Operating Budget	3,019,931.00	3,019,931.00	3,068,191.00	3,118,864.00
Development Budget	15,481,417.40	13,307,267.58	16,223,386.47	16,632,578.60
Ministry of Public Health	18,501,348.40	16,327,198.58	19,291,577.47	19,751,442.60
Operating Budget	3,019,931.00	3,019,931.00	3,068,191.00	3,118,864.00
Code 21	2,034,731.00	2,034,731.00	2,034,731.00	2,034,731.00
Code 22	965,200.00	965,200.00	1,013,460.00	1,064,133.00
Code 25	20,000.00	20,000.00	20,000.00	20,000.00
Development Budget	15,481,417.40	13,307,267.58	16,223,386.47	16,632,578.60
Discretionary	2,402,817.16	2,345,507.58	3,904,624.96	2,725,248.06
Non-Discretionary	13,078,600.24	10,961,760.00	12,318,761.51	13,907,330.55
Agriculture and Rural Rehabilitation	41,544,005.56	35,458,262.67	43,122,689.82	19,347,754.99
Operating Budget	1,908,078.63	1,908,078.63	1,929,550.12	1,952,095.20
Development Budget	39,635,926.93	33,550,184.04	41,193,139.69	17,395,659.80
Ministry of Agriculture and Livestock	9,143,139.26	7,302,386.48	6,550,729.68	5,339,543.51
Operating Budget	1,041,626.48	1,041,626.48	1,049,768.11	1,058,316.82
Code 21	878,293.96	878,293.96	878,293.96	878,293.96
Code 22	162,832.52	162,832.52	170,974.15	179,522.85
Code 25	500.00	500.00	500.00	500.00
Development Budget	8,101,512.78	6,260,760.00	5,500,961.57	4,281,226.69
Discretionary	1,404,411.26	1,680,000.00	1,898,738.39	2,011,949.19
Non-Discretionary	6,697,101.52	4,580,760.00	3,602,223.18	2,269,277.50
Ministry of Counter Narcotics	1,615,980.47	1,472,560.58	2,110,143.99	2,246,565.58
Operating Budget	169,452.14	169,452.14	172,542.54	175,787.46
Code 21	107,644.19	107,644.19	107,644.19	107,644.19
Code 22	61,807.95	61,807.95	64,898.35	68,143.26
Code 25	0.00	0.00	0.00	0.00
Development Budget	1,446,528.33	1,303,108.44	1,937,601.45	2,070,778.12
Discretionary	35,947.39	60,000.00	1,004,887.86	1,082,452.21
Non-Discretionary	1,410,580.94	1,243,108.44	932,713.59	988,325.91
Ministry of Rural Rehabilitation and	30,428,790.46	26,380,815.60	33,982,329.35	11,263,269.11
Operating Budget	484,500.00	484,500.00	491,739.48	499,340.92
Code 21	339,710.50	339,710.50	339,710.50	339,710.50
Code 22	144,789.50	144,789.50	152,028.98	159,630.42
Code 25	0.00	0.00	0.00	0.00

Sectors / Ministries	Budget	Budget Directorate Recommendation		
	Values in 000 AFS			
	1394	1395 Ceilings	1396 Ceilings	1397 Ceilings
Development Budget	29,944,290.46	25,896,315.60	33,490,589.88	10,763,928.19
Discretionary	1,341,167.88	2,460,000.00	6,329,127.97	10,763,928.19
Non-Discretionary	28,603,122.58	23,436,315.60	27,161,461.91	0.00
Independent Land Authority	356,095.37	302,500.00	479,486.79	498,376.80
Operating Budget	212,500.00	212,500.00	215,500.00	218,650.00
Code 21	150,000.00	150,000.00	150,000.00	150,000.00
Code 22	60,000.00	60,000.00	63,000.00	66,150.00
Code 25	2,500.00	2,500.00	2,500.00	2,500.00
Development Budget	143,595.37	90,000.00	263,986.79	279,726.80
Discretionary	143,595.37	90,000.00	263,986.79	279,726.80
Non-Discretionary	0.00	0.00	0.00	0.00
Social Protection	3,603,755.21	2,996,564.19	4,633,764.15	4,821,330.51
Operating Budget	2,354,564.19	2,354,564.19	2,395,524.69	2,438,533.21
Development Budget	1,249,191.02	642,000.00	2,238,239.46	2,382,797.30
Office of Disaster Preparedness	126,763.49	125,484.00	97,530.10	99,678.51
Operating Budget	95,484.00	95,484.00	97,530.10	99,678.51
Code 21	54,000.00	54,000.00	54,000.00	54,000.00
Code 22	40,922.00	40,922.00	42,968.10	45,116.51
Code 25	562.00	562.00	562.00	562.00
Development Budget	31,279.49	30,000.00	0.00	0.00
Discretionary	31,279.49	30,000.00	0.00	0.00
Non-Discretionary	0.00	0.00	0.00	0.00
Directorate of Kuchies	91,888.93	67,779.80	122,936.96	60,554.85
Operating Budget	58,779.80	58,779.80	59,645.68	60,554.85
Code 21	40,712.25	40,712.25	40,712.25	40,712.25
Code 22	17,317.55	17,317.55	18,183.43	19,092.60
Code 25	750.00	750.00	750.00	750.00
Development Budget	33,109.13	9,000.00	63,291.28	0.00
Discretionary	33,109.13	9,000.00	63,291.28	0.00
Non-Discretionary	0.00	0.00	0.00	0.00
Ministry of Border and Tribal Affairs	516,191.78	504,918.54	723,477.54	417,628.87
Operating Budget	396,918.54	396,918.54	407,021.14	417,628.87
Code 21	193,366.54	193,366.54	193,366.54	193,366.54
Code 22	202,052.00	202,052.00	212,154.60	222,762.33
Code 25	1,500.00	1,500.00	1,500.00	1,500.00
Development Budget	119,273.24	108,000.00	316,456.40	0.00
Discretionary	119,273.24	108,000.00	316,456.40	0.00
Non-Discretionary	0.00	0.00	0.00	0.00
Ministry of Labor and Social Affairs,	2,375,611.23	1,816,053.90	3,267,557.68	3,814,864.55
Operating Budget	1,408,053.90	1,408,053.90	1,431,217.85	1,455,539.99
Code 21	942,275.00	942,275.00	942,275.00	942,275.00
Code 22	463,278.90	463,278.90	486,442.85	510,764.99
Code 25	2,500.00	2,500.00	2,500.00	2,500.00
Development Budget	967,557.33	408,000.00	1,836,339.83	2,359,324.56
Discretionary	98,714.54	48,000.00	399,639.11	54,683.71
Non-Discretionary	868,842.79	360,000.00	1,436,700.72	2,304,640.86

Sectors / Ministries	Budget	Budget Directorate Recommendation		
	Values in 000 AFS			
	1394	1395 Ceilings	1396 Ceilings	1397 Ceilings
Ministry of Refugee Repatriation	266,831.67	270,750.00	212,900.00	215,157.50
Operating Budget	210,750.00	210,750.00	212,900.00	215,157.50
Code 21	167,000.00	167,000.00	167,000.00	167,000.00
Code 22	43,000.00	43,000.00	45,150.00	47,407.50
Code 25	750.00	750.00	750.00	750.00
Development Budget	56,081.67	60,000.00	0.00	0.00
Discretionary	14,250.00	60,000.00	0.00	0.00
Non-Discretionary	41,831.67	0.00	0.00	0.00
Ministry of Women Affairs	226,468.11	211,577.95	209,361.87	213,446.24
Operating Budget	184,577.95	184,577.95	187,209.93	189,973.50
Code 21	129,438.45	129,438.45	129,438.45	129,438.45
Code 22	52,639.50	52,639.50	55,271.48	58,035.05
Code 25	2,500.00	2,500.00	2,500.00	2,500.00
Development Budget	41,890.16	27,000.00	22,151.95	23,472.74
Discretionary	41,890.16	27,000.00	22,151.95	23,472.74
Non-Discretionary	0.00	0.00	0.00	0.00
Economic Governance and Private Sector	11,239,869.12	6,456,857.17	11,627,277.60	9,942,142.62
Operating Budget	2,892,052.45	3,071,977.45	3,129,564.38	3,190,030.66
Development Budget	8,347,816.67	3,384,879.72	8,497,713.22	6,752,111.96
Afghanistan National Standardization	155,050.44	305,728.15	108,539.77	71,886.69
Operating Budget	69,306.25	69,306.25	70,565.00	71,886.69
Code 21	42,631.25	42,631.25	42,631.25	42,631.25
Code 22	25,175.00	25,175.00	26,433.75	27,755.44
Code 25	1,500.00	1,500.00	1,500.00	1,500.00
Development Budget	85,744.19	236,421.90	37,974.77	0.00
Discretionary	85,744.19	236,421.90	37,974.77	0.00
Non-Discretionary	0.00	0.00	0.00	0.00
Central Statistics Office	438,940.14	217,559.48	297,736.46	324,225.85
Operating Budget	146,336.00	146,336.00	147,836.00	149,411.00
Code 21	113,336.00	113,336.00	113,336.00	113,336.00
Code 22	30,000.00	30,000.00	31,500.00	33,075.00
Code 25	3,000.00	3,000.00	3,000.00	3,000.00
Development Budget	292,604.14	71,223.48	149,900.46	174,814.85
Discretionary	21,324.67	11,223.48	49,966.82	55,299.23
Non-Discretionary	271,279.47	60,000.00	99,933.64	119,515.62
Control and Audit Office	933,881.81	170,408.66	711,324.74	777,014.78
Operating Budget	136,438.70	136,438.70	138,986.89	141,662.48
Code 21	83,600.00	83,600.00	83,600.00	83,600.00
Code 22	50,963.70	50,963.70	53,511.89	56,187.48
Code 25	1,875.00	1,875.00	1,875.00	1,875.00
Development Budget	797,443.11	33,969.96	572,337.85	635,352.30
Discretionary	40,571.52	12,812.04	128,188.58	105,892.04
Non-Discretionary	756,871.59	21,157.92	444,149.28	529,460.26
Ministry of Commerce	834,936.07	713,070.56	538,721.70	560,052.94
Operating Budget	408,941.90	408,941.90	417,713.20	426,923.07
Code 21	228,515.85	228,515.85	228,515.85	228,515.85
Code 22	175,426.05	175,426.05	184,197.35	193,407.22
Code 25	5,000.00	5,000.00	5,000.00	5,000.00

Sectors / Ministries	Budget	Budget Directorate Recommendation		
	Values in 000 AFS			
	1394	1395 Ceilings	1396 Ceilings	1397 Ceilings
Development Budget	425,994.17	304,128.66	121,008.50	133,129.87
Discretionary	65,958.01	51,497.10	121,008.50	133,129.87
Non-Discretionary	360,036.17	252,631.56	0.00	0.00
Ministry of Economy	521,531.19	360,411.07	603,683.66	365,795.81
Operating Budget	252,335.35	252,335.35	255,740.29	259,315.48
Code 21	179,236.50	179,236.50	179,236.50	179,236.50
Code 22	68,098.85	68,098.85	71,503.79	75,078.98
Code 25	5,000.00	5,000.00	5,000.00	5,000.00
Development Budget	269,195.84	108,075.72	347,943.37	106,480.33
Discretionary	112,760.14	108,075.72	167,111.19	106,480.33
Non-Discretionary	156,435.70	0.00	180,832.17	0.00
Ministry of Finance	6,713,828.80	3,894,679.25	7,075,485.61	7,288,325.69
Operating Budget	1,829,194.25	2,009,119.25	2,048,448.00	2,089,743.19
Code 21	1,152,144.25	1,216,144.25	1,216,144.25	1,216,144.25
Code 22	670,650.00	786,575.00	825,903.75	867,198.94
Code 25	6,400.00	6,400.00	6,400.00	6,400.00
Development Budget	4,884,634.55	1,885,560.00	5,027,037.61	5,198,582.50
Discretionary	880,846.71	900,000.00	2,018,357.83	1,851,188.55
Non-Discretionary	4,003,787.84	985,560.00	3,008,679.78	3,347,393.95
National Economic Council	78,000.00	67,500.00	50,275.00	51,088.75
Operating Budget	49,500.00	49,500.00	50,275.00	51,088.75
Code 21	28,000.00	28,000.00	28,000.00	28,000.00
Code 22	15,500.00	15,500.00	16,275.00	17,088.75
Code 25	6,000.00	6,000.00	6,000.00	6,000.00
Development Budget	28,500.00	18,000.00	0.00	0.00
Discretionary	28,500.00	18,000.00	0.00	0.00
Non-Discretionary	0.00	0.00	0.00	0.00
Micro Finance Investment Support Facility	1,563,700.67	391,500.00	237,342.30	197,841.67
Operating Budget	0.00	0.00	0.00	0.00
Code 21	0.00	0.00	0.00	0.00
Code 22	0.00	0.00	0.00	0.00
Code 25	0.00	0.00	0.00	0.00
Development Budget	1,563,700.67	391,500.00	237,342.30	197,841.67
Discretionary	0.00	0.00	0.00	0.00
Non-Discretionary	1,563,700.67	391,500.00	237,342.30	197,841.67
Afghanistan Investment Support Agency	0.00	336,000.00	2,004,168.37	305,910.44
Operating Budget	0.00	0.00	0.00	0.00
Code 21	0.00	0.00	0.00	0.00
Code 22	0.00	0.00	0.00	0.00
Code 25	0.00	0.00	0.00	0.00
Development Budget	0.00	336,000.00	2,004,168.37	305,910.44
Discretionary	0.00	306,000.00	1,941,210.19	305,910.44
Non-Discretionary	0.00	30,000.00	62,958.18	0.00
Total	406,432,808.97	353,965,761.38	382,773,952.78	356,354,256.52
Contingency Codes				
Funds for revenue repayments (900020)	432,000.00	450,000.00	500,000.00	500,000.00
Policy related funds (900001)	800,000.00	1,000,000.00	700,000.00	700,000.00
Payments of Foreign Loans(900003)	1,500,000.00	1,717,000.00	1,650,000.00	1,650,000.00

Sectors / Ministries	Budget	Budget Directorate Recommendation		
	Values in 000 AFS			
	1394	1395 Ceilings	1396 Ceilings	1397 Ceilings
Ministries Membership in International Organizations(900008)	350,000.00	300,000.00	250,000.00	250,000.00
Funds for implementation of Pay & Grade programme (civil services + Teachers)	400,000.00	400,000.00	200,000.00	200,000.00
Funds for PRR and Super scale(900009)	150,000.00	100,000.00	80,000.00	80,000.00
Contingency funds for emergency	700,000.00	800,000.00	900,000.00	900,000.00
Contingency Fund for Bank Commissions	200,000.00	500,000.00	200,000.00	200,000.00
Contingency Fund for Land Acquisitions	400,000.00	400,000.00	300,000.00	300,000.00
Contingency fund for protection and Security of Strategic Projects (900036)	1,000,000.00	800,000.00	700,000.00	700,000.00
Contingency Fund for Foreign Exchange Balance (900004)	150,000.00	-	-	-
DAB recapitalization (900029)	-	6,802,000.00	7,102,000.00	7,102,000.00
Contingency Fund for Afghanistan National Olympic Committee	43,000.00	50,000.00	55,000.00	55,000.00
Contingency fund for National Cricket	57,000.00	-	-	-
Contingency Fund for 1393 Arrear	2,850,000.00	-	-	-
Fund for land Rent (MoD-Bagram Land)	50,000.00	-	-	-
Roads operations and maintenance (900017)	1,200,000.00	1,000,000.00	1,100,000.00	1,100,000.00
3- Operation and maintenance for railway line from Hairatan to Mazar - e Sharif (900027)	1,824,000.00	1,500,000.00	1,500,000.00	1,500,000.00
1- Pensions - Martyr and Disabled(900006)	11,152,000.00	16,116,000.00	16,115,771.08	16,115,771.08
2-Pensions for Civilians and Military staff	5,384,036.33	5,384,036.33	5,384,000.00	5,384,000.00
3- Pension arrears - DDR military staff (	938,000.00	-	-	-
Contingency Codes Non- Discretionary				
Contingency fund for strengthening public administration and service delivery(Non-	100,000.00	-	-	-
Contingency fund for Helmand roads(Non-Discretionary) (900037)	60,000.00	-	-	-
Contingency fund for Helmand Canals(Non-Discretionary)(900038)	-	-	-	-
Operation and Maintenance		3,000,000.00		
Operation and maintenance Costs	-	3,000,000.00	-	-
Total Operating Contingency and Operation and Maintenance Cost	29,740,036.33	40,319,036.33	36,736,771.08	36,736,771.08
Contingency Codes Development Budget				
Contingency Fund for Foreign Exchange	-	600,000.00	250,000.00	250,000.00
Total Development Budget Contingencies	-	600,000.00	250,000.00	250,000.00
Grand Total	436,172,845.31	394,884,797.71	419,760,723.87	393,341,027.61

Sectors / Ministries	Budget	Budget Directorate Recommendation		
	Values in 000 AFS			
	1394	1395 Ceilings	1396 Ceilings	1397 Ceilings
Details				
Operating Budget	283,486,331.21	289,014,649.68	289,400,309.06	296,346,628.28
Code 21	157,506,580.87	164,395,526.27	167,225,534.24	172,608,049.17
of which donor funded	73,574,534.32	74,324,531.07	74,324,531.07	74,324,531.07
Code 22	84,308,287.55	73,734,137.10	74,806,120.20	76,244,522.60
of which donor funded	67,728,233.88	56,266,361.26	56,266,361.26	56,266,361.26
Code 25	11,931,426.46	10,565,949.98	10,631,883.53	10,757,285.42
of which donor funded	10,958,126.96	9,450,192.48	9,450,192.48	9,450,192.48
Contingency Expenditures	29,740,036.33	40,319,036.33	36,736,771.08	36,736,771.08
Development Budget	152,686,514.10	105,870,148.03	130,360,414.81	96,994,399.33
Discretionary	28,509,332.50	27,044,870.41	43,342,238.88	45,968,274.79
of which development contingency	0.00	600,000.00	250,000.00	250,000.00
Non-Discretionary	124,177,181.59	78,825,277.62	87,018,175.93	51,026,124.54
Total	436,172,845.31	394,884,797.71	419,760,723.87	393,341,027.61