

# *Monthly Fiscal Bulletin, Month 3, 1390*

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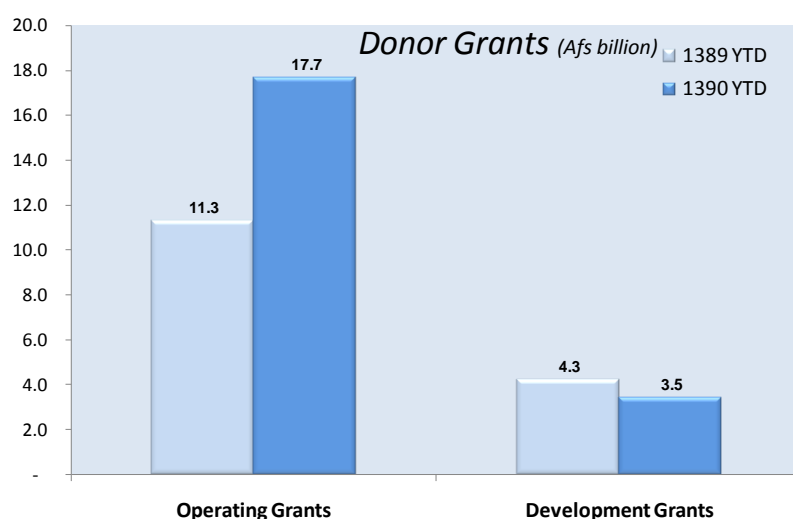
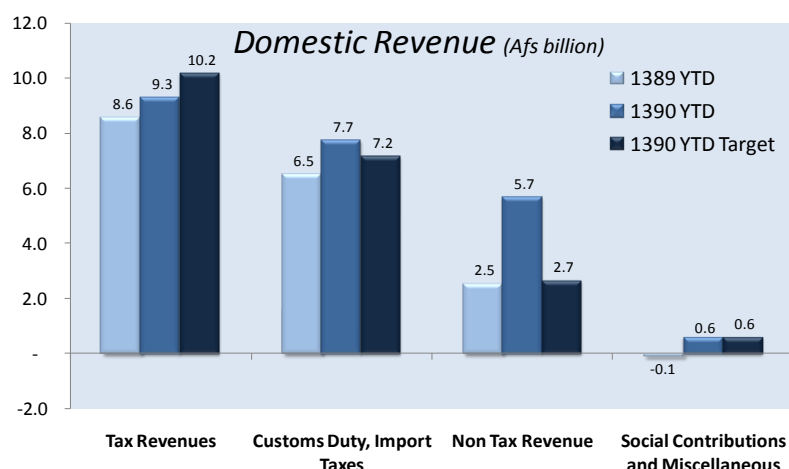
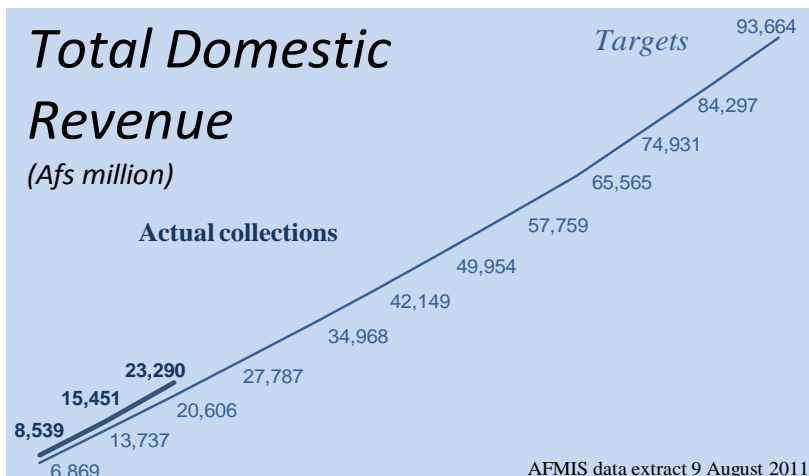
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## **BUDGET HIGHLIGHTS**

- The **Monthly Fiscal Bulletin** provides a brief overview of the implementation of the National Budget.
- **Operating Budget highlights:**
  - Total collection of domestic revenues was Afs 7.8 billion in the 3rd month against the target of Afs 6.9 billion. For the YTD, about Afs 23.3 billion was collected against the target of Afs 20.6 billion.
  - Operating grants of Afs 3.5 billion were collected in the 3rd month, and Afs 17.7 billion for the YTD.
  - Operating expenditures were about Afs 23.1 billion for the YTD, whereas they were Afs 18.8 billion in the same period in 1389.
  - The Operating Budget balance for the YTD was Afs 17.9 billion, compared to about Afs 10.1 billion in 1389.
- **Development Budget highlights:**
  - Development budget expenditures were Afs 2.5 billion in 3rd month which were almost the same amount (Afs 2.5 billion) in the same period in 1389. For the year to date, the spending were Afs 5.1 billion up until 3<sup>rd</sup> month 1390 compared to Afs 2.9 billion the same period 1389. This shows a bit increase in development execution.
  - Development grants receipts were 3.5 billion for the YTD. Whereas in 1389, the grants receipts were Afs 4.3 billion.
  - The Development Budget balance for the YTD was a deficit of Afs 1.6 billion.

# Total Domestic Revenue

(Afs million)



## REVENUE SUMMARY

This section illustrates revenues received from the Government that are used to finance its expenditures and deliver Government services. These revenues may either be domestically raised revenues or donor grants. Further information is available in Tables 2 and 3.

### Domestic Revenue Developments

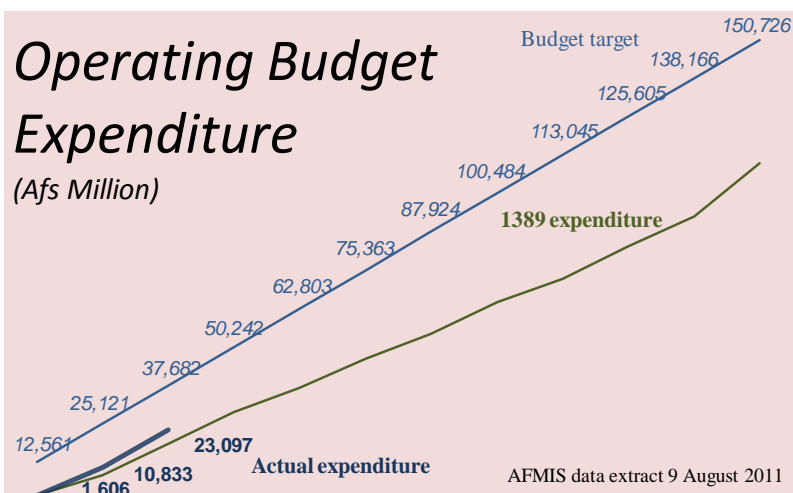
- Total YTD domestic revenues were about Afs 23.3 billion against the YTD target of Afs 20.6 billion, exceeding the target by about 13.0 percent.
- Total YTD tax revenues were Afs 9.3 billion in 3rd month 1390, exceeding the 1389 YTD actual, but fell behind the YTD target for 1390.
- YTD customs duties were Afs 7.7 billion, exceeding both the 1390 YTD target, and the YTD actual for 1389.
- YTD non-tax revenues were Afs 5.7 billion; it was Afs 3.2 billion higher than same time in 1389, it was receipts from Aynak Copper mine at 1<sup>st</sup> month. And it also exceeded its YTD target.

### Donor Grant Developments

- YTD operating grants were Afs 17.7 billion, compared to Afs 11.3 billion received in 1389.
- About Afs 3.5 billion of development grants were received up until to the 3rd month 1390, compared to Afs 4.3 billion in 1389.

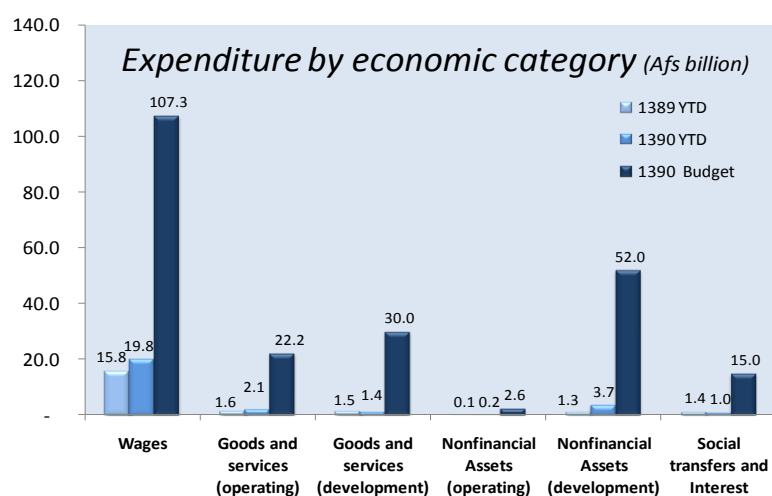
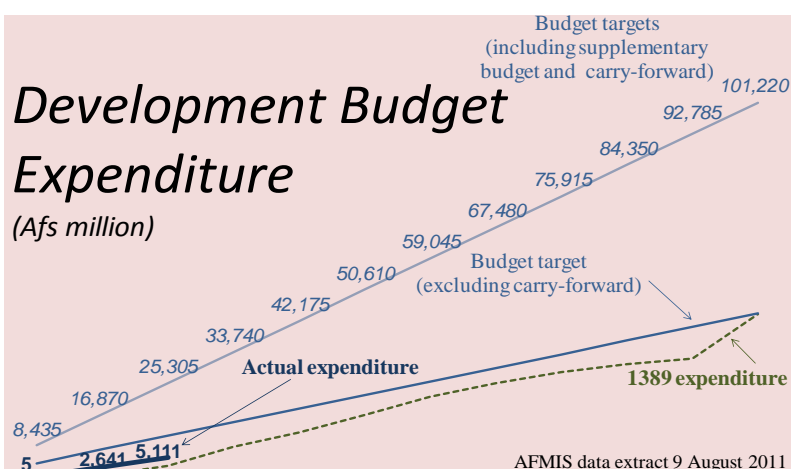
## Operating Budget Expenditure

(Afs Million)



## Development Budget Expenditure

(Afs million)



## EXPENDITURE SUMMARY

This section illustrates the expenditures incurred by the Government for the year to date for the delivery of Government services. Further information on the breakdown of these expenditures by spending type and sectors for the operating and development budgets is available in Tables 4 to 8.

### Operating Budget

- Actual operating expenditures were about Afs 23.1 billion up until the 3rd month 1390, compared to the YTD budget target of Afs 37.7 billion. However, this was slightly higher than was spent in 1389.
- Wage spending was Afs 19.8 billion up until the 3rd month 1390, compared to the 1389 actual of Afs 15.8 billion.
- Expenditures on goods and services were Afs 2.1 billion, compared to 1389 YTD actual of Afs 1.6 billion.

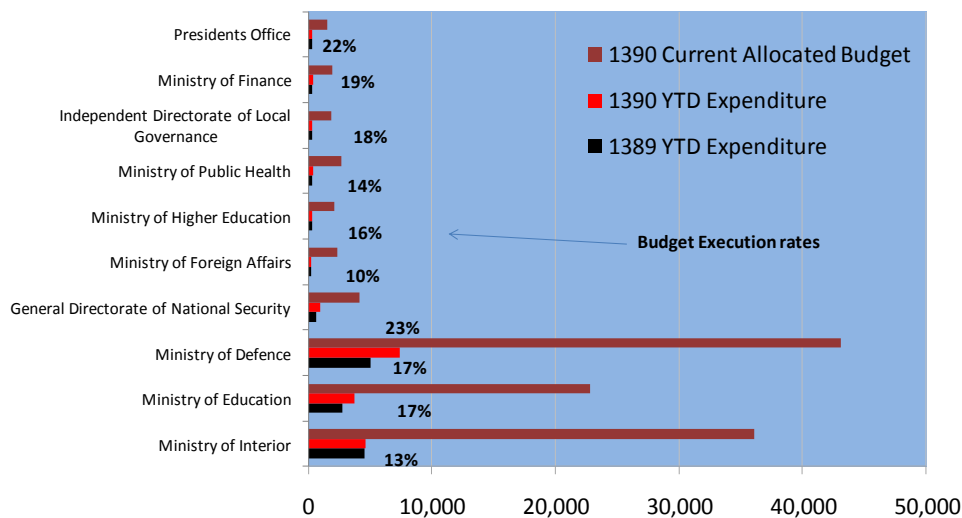
### Development Budget

- Actual development expenditures were Afs 5.1 billion up until 3rd month, compared to the YTD budget of Afs 25.3 billion. Spending was lower than both the 1390 YTD budget targets (with carry forward) and (without carry forward), but caught up with 1389 expenditures.
- Expenditures on goods and services were Afs 1.4 billion, and Afs 1.5 billion for YTD 1389.
- Expenditure on acquisition of non-financial assets was Afs 2.7 billion up until the 3rd month 1390, compared to Afs 1.3 billion the same time in 1389.

## BUDGET EXECUTION RATES

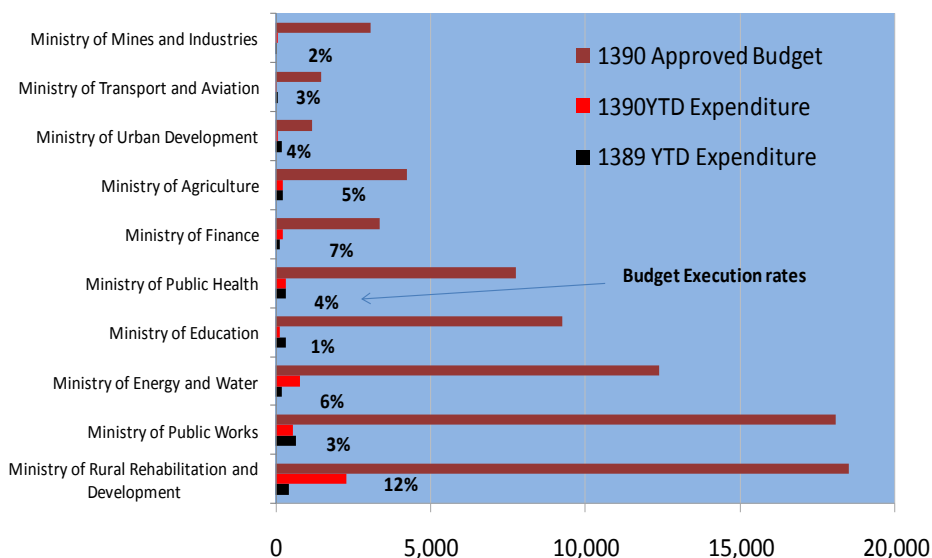
Budget execution rates measure what percentage of the allocated Budget for each budgetary unit has been spent (and so this percentage will increase throughout the year). Execution rates provide a simple indication of the implementation of the National Budget. Further information on the Execution Rates of individual Ministries for both the development and operating budgets is available in Table 7.

### 10 Largest Operating Budgets YTD expenditure (Afs million)



AFMIS data extract 9 August 2011

### 10 Largest Development Budgets YTD expenditure (Afs million)



AFMIS data extract 9 August 2011

## TABLES

Table 1. Budget Summary

Code	(In millions of Afghanis)	1389 Jaw - 3 Actual Monthly	1389 Jaw - 3 Actual YTD	1390 Saw - 2 Actual Monthly	1390 Jaw - 3 Actual Monthly	1390 Jaw - 3 Actual YTD	1390 Comparison to 1389 YTD Change    % Increase	
OPERATING BUDGET								
	Operating Budget Revenues	6,235.8	28,854.2	14,268.5	11,340.1	40,954.0	12,099.8	41.9
1	Domestic Revenues	6,189.2	17,528.4	6,911.6	7,839.1	23,290.2	5,761.8	32.9
1-19	Operating Grants	46.6	11,325.8	7,356.8	3,500.9	17,663.8	6,338.1	56.0
	Operating Expenditures	10,418.2	18,774.4	9,227.0	12,263.5	23,096.9	4,322.5	23.0
21	Compensation of Employees	8,369.1	15,757.9	8,587.8	9,696.5	19,783.4	4,025.5	25.5
22	Use of Goods and Services	925.0	1,573.7	570.0	1,415.0	2,091.6	517.9	32.9
23	Interest	33.2	33.2	0.0	37.5	37.5	4.3	13.0
24	Social Transfers	1,044.7	1,344.7	0.0	1,011.8	1,011.8	-332.9	-24.8
25	Gross Acquisition of Nonfinancial Assets	46.2	64.9	69.2	102.7	172.6	107.7	165.9
	Operating Budget Balance							
	Excluding Grants	-4,229.0	-1,246.0	-2,315.4	-4,424.4	193.2	1,439.2	-115.5
	Including Grants	-4,182.4	10,079.8	5,041.4	-923.5	17,857.1	7,777.3	77.2
DEVELOPMENT BUDGET								
	Development Grants	936.3	4,274.5	2,517.9	608.6	3,473.9	-800.6	-18.7
	Development Expenditures	2,478.2	2,860.0	2,636.1	2,469.7	5,111.0	2,251.0	78.7
21	Compensation of Employees	0.0	0.0	0.0	0.0	0.0	0.0	N/A
22	Use of Goods and Services	1,343.5	1,547.8	431.1	934.3	1,365.4	-182.4	-11.8
23	Interest	0.0	0.0	0.0	0.0	0.0	0.0	N/A
24	Social Transfers	0.0	0.0	0.0	0.0	0.0	0.0	N/A
25	Gross Acquisition of Nonfinancial Assets	1,134.7	1,312.2	2,205.0	1,535.3	3,745.6	2,433.4	185.4
	Development Budget Balance	-1,541.9	1,414.5	-118.2	-1,861.1	-1,637.1	-3,051.6	-215.7
INTEGRATED BUDGET								
	Revenues	7,172.1	33,128.7	16,786.4	11,948.7	44,427.9	11,299.2	34.1
	Domestic Revenues	6,189.2	17,528.4	6,911.6	7,839.1	23,290.2	5,761.8	32.9
	Grants	982.9	15,600.3	9,874.7	4,109.5	21,137.7	5,537.4	35.5
	Expenditures	12,896.4	21,634.4	11,863.1	14,733.2	28,207.9	6,573.5	30.4
	Balances							
	Excluding Grants	-6,707.2	-4,106.0	-4,951.5	-6,894.0	-4,917.7	-811.7	19.8
	Including Grants	-5,724.3	11,494.3	4,923.2	-2,784.5	16,220.0	4,725.7	41.1
Alternative Measure of Deficit/Surplus for Integrated Budget (as shown in Table 11)								
1	Revenues including Grants (Operating and Development)	7,172.1	33,128.7	16,786.4	11,948.7	44,427.9	11,299.2	34.1
2-25	Recurrent Expenditures (excludes code 25)	11,715.5	20,257.3	9,588.9	13,095.2	24,289.7	4,032.4	19.9
23	Interest	33.2	33.2	0.0	37.5	37.5	4.3	13.0
	Net Balance (1-2-25)	-4,543.4	12,871.3	7,197.5	-1,146.5	20,138.1	7,266.8	56.5
	Primary Balance (1-2-25+23)	-4,510.2	12,904.5	7,197.5	-1,109.0	20,175.7	7,271.1	56.3
(Refer to Table 11 for financing information)								

Source: FPU using AFMIS data downloaded on the 15 August 2011

Table 2. Integrated Core Budget Revenues

Code	(In millions of Afghanis)	1389 Jaw - 3 Actual Monthly	1389 Jaw - 3 Actual YTD	1390 Saw - 2 Actual Monthly	1390 Jaw - 3 Actual Monthly	1390 Jaw - 3 Actual YTD	1390 Jaw - 3 Target YTD	% of 1390 YTD Target	1390 Comparison to 1389 YTD Change % Increase
<b>INTEGRATED BUDGET</b>									
1	<b>REVENUES including grants</b>	7,172.1	33,128.7	16,786.4	11,948.7	44,427.9			11,299.2 34.1
1-19	<b>REVENUES excluding grants</b>	6,189.2	17,528.4	6,911.6	7,839.1	23,290.2	20,606.0	113.0	5,761.8 32.9
<b>DOMESTIC REVENUES</b>									
11	<b>Tax Revenues</b>	2,936.4	8,567.0	2,874.6	3,219.9	9,284.8	10,162.8	91.4	717.8 8.4
111	Fixed Taxes	774.3	2,238.6	768.5	842.2	2,250.2	2,709.2	83.1	11.6 0.5
112	Income Taxes	888.2	2,126.3	986.3	1,151.6	2,836.5	2,613.2	108.5	710.2 33.4
113	Property Taxes	20.3	60.3	35.5	39.0	102.7	72.6	141.6	42.5 70.4
114	Sales Taxes	996.0	3,438.3	921.6	993.7	3,571.8	4,179.1	85.5	133.5 3.9
116	Other Taxes	222.2	585.6	126.8	149.3	388.2	431.6	89.9	-197.4 -33.7
117	Tax Penalties and Fines	35.4	117.9	35.8	44.2	135.3	157.0	86.2	17.4 14.8
12	<b>Customs Duty, Import Taxes</b>	2,311.9	6,523.1	2,638.2	2,936.1	7,722.4	7,159.4	107.9	1,199.2 18.4
13	<b>Non Tax Revenue</b>	895.5	2,542.4	1,179.6	1,246.9	5,672.7	2,671.8	212.3	3,130.3 123.1
131	Income from Capital Property	33.0	85.5	15.1	39.8	2,476.7	81.6	3035.0	2,391.2 2797.9
132	Sales of Goods and Services	364.3	916.7	525.3	497.3	1,251.2	913.1	137.0	334.4 36.5
133	Administrative Fees	474.3	1,475.8	547.5	629.5	1,701.3	1,589.8	107.0	225.5 15.3
134	Royalties	0.2	6.3	30.3	6.3	41.7	27.2	153.6	35.4 557.1
135	Non Tax Fines and Penalties	23.7	58.0	61.4	61.7	189.5	60.1	315.4	131.4 226.4
136	Extractive Industry	0.0	0.0	0.0	12.3	12.3	257.3	4.8	12.3 N/A
14	<b>Miscellaneous Revenue</b>	-116.8	-369.8	-38.9	201.0	104.5	257.3	40.6	474.3 -128.3
17	<b>Social Contributions</b>	162.4	265.7	258.2	235.3	505.8	354.9	142.5	240.2 90.4
<b>GRANTS</b>									
191-2	Foreign Governments	153.1	11,513.9	7,357.0	3,544.4	17,707.5			6,193.6 35.0
193-4	International Organisation	751.0	3,813.7	2,517.7	565.1	3,430.2			-383.5 -11.2
195-6	Other Government Units	78.8	272.7	0.0	0.0	0.0			-272.7 N/A
<b>TOTAL OPERATING BUDGET REVENUE</b>									
	Domestic Revenues	6,189.2	17,528.4	6,911.6	7,839.1	23,290.2	20,606.0	113.0	5,761.8 24.7
	as percentage of total	60.7	60.7	48.4	69.1	56.9			
	External Grant Support	46.6	11,325.8	7,356.8	3,500.9	17,663.8			6,338.1 35.9
	as percentage of total	39.3	39.3	51.6	30.9	43.1			

Table 3. Integrated Core Budget Domestic Revenues by Province

Code	(In millions of Afghanis)	1389 Jaw - 3 Actual Monthly	1389 Jaw - 3 Actual YTD	1390 Saw - 2 Actual Monthly	1390 Jaw - 3 Actual Monthly	1390 Jaw - 3 Actual YTD	1390 Jaw - 3 Target YTD	% of 1390 YTD Target	1390 Comparison to 1389 YTD Change % Increase
1-19	<b>TOTAL DOMESTIC REVENUE</b>	6,191.3	17,534.1	6,918.0	7,847.4	23,311.0	20,606.0	113.1	5,776.9 32.9
01	Kabul	141.1	296.9	149.3	205.2	417.2	1,571.0	26.6	120.4 40.5
02	Kapisa	2.1	4.1	1.7	7.0	10.0	13.0	77.2	5.9 142.5
03	Parwan	3.5	5.1	3.9	10.1	15.6	28.7	54.3	10.4 202.8
04	Wardak	4.5	8.4	4.3	16.3	24.3	15.0	162.3	15.9 188.6
05	Logar	4.5	7.5	2.0	7.2	12.1	16.0	75.6	4.6 61.3
06	Nangarhar	1,027.0	2,882.2	998.1	1,043.4	2,796.0	3,210.7	87.1	-86.2 -3.0
07	Laghman	7.1	10.6	4.8	13.3	22.6	20.1	112.3	12.0 113.2
08	Pangsher	1.7	3.0	0.9	6.1	7.6	7.3	104.1	4.6 156.7
09	Baghlan	7.4	16.4	6.5	14.3	28.5	34.6	82.2	12.1 74.0
10	Bamyan	1.7	5.5	2.1	3.6	6.8	12.3	55.5	1.3 23.5
11	Ghazni	12.7	24.8	16.1	19.4	35.5	41.5	85.5	10.7 42.9
12	Paktika	7.9	12.6	5.6	7.6	13.2	20.0	65.8	0.6 4.5
13	Paktiya	34.1	41.1	20.5	38.4	79.4	48.8	162.7	38.3 93.2
14	Khost	48.5	104.2	106.8	132.4	306.2	159.4	192.1	202.1 193.9
15	Kunar	4.3	6.8	6.0	10.3	17.7	15.1	116.8	10.8 158.3
16	Nuristan	0.0	0.0	0.0	0.0	0.0	6.8	0.7	0.0 N/A
17	Badakhshan	4.6	7.4	3.3	10.6	13.9	27.1	51.1	6.4 86.7
18	Takhar	7.6	14.5	8.0	14.3	27.2	32.4	84.0	12.7 88.0
19	Kunduz	78.4	153.5	74.8	181.8	368.0	237.5	154.9	214.5 139.7
20	Samangan	5.1	10.5	4.3	7.9	16.1	15.7	102.7	5.7 54.1
21	Balkh	686.1	2,492.0	897.6	745.5	2,274.1	2,951.9	77.0	-217.9 -8.7
22	Saripul	1.9	5.4	1.5	3.7	5.8	11.4	50.7	0.4 7.7
23	Ghor	2.9	5.4	2.7	4.5	8.9	11.5	77.6	3.5 65.8
24	Dikondy	0.7	1.5	0.9	1.5	2.7	7.4	37.1	1.2 79.8
25	Uruzgan	1.0	2.0	3.5	1.2	4.7	5.4	87.6	2.8 141.1
26	Zabul	1.3	2.3	0.9	6.6	8.5	6.9	122.8	6.2 270.8
27	Kandahar	332.7	883.8	175.5	368.7	729.8	915.3	79.7	-154.1 -17.4
28	Jawzjan	8.2	15.8	14.8	13.6	37.2	28.1	132.4	21.4 135.7
29	Faryab	109.3	243.3	131.2	149.7	368.9	374.2	98.6	125.7 51.7
30	Helmand	18.3	46.7	12.8	38.7	64.5	38.7	166.8	17.8 38.2
31	Badghis	2.3	4.9	1.9	4.2	6.9	9.0	76.4	2.0 39.9
32	Herat	1,285.8	3,266.2	1,593.5	2,119.0	5,031.9	3,436.2	146.4	1,765.7 54.1
33	Farah	18.2	49.0	54.1	72.9	164.4	33.4	492.9	115.4 235.4
34	Nimroz	244.2	643.3	317.3	278.4	859.2	867.2	99.1	215.9 33.6
90	Central Ministries	2,074.9	6,257.3	2,290.8	2,290.3	9,525.3	6,376.2	149.4	3,268.0 52.2
95	Offshore Payments	0.0	0.0	0.0	0.0	0.0	0.0	N/A	0.0 N/A

Source: FPU using AFMIS data downloaded on the 15 August 2011

Table 4. Intergrated Core Budget Expenditures by Economic Category

Code	(In millions of Afghanis)	1389 Jaw - 3 Actual Monthly	1389 Jaw - 3 Actual YTD	1390 Saw - 2 Actual Monthly	1390 Jaw - 3 Actual Monthly	1390 Jaw - 3 Prelim YTD	1389 Comparison to Budget Allocated % Budget	1390 Comparison to 1389 YTD Change % Increase		
2	TOTAL GROSS EXPENDITURES	12,896.4	21,634.4	11,863.1	14,733.2	28,207.9	251,946.3	11.2	6,573.5	30.4
	Operating Budget	10,418.2	18,774.4	9,227.0	12,263.5	23,096.9	150,726.1	15.3	4,322.5	23.0
	Development Budget	2,478.2	2,860.0	2,636.1	2,469.7	5,111.0	101,220.1	5.0	2,251.0	78.7
2*	TOTAL NET EXPENDITURES	12,874.1	21,564.3	11,859.0	14,728.0	28,185.2			6,620.9	30.7
	Operating Budget	10,395.9	18,704.3	9,222.9	12,258.4	23,074.2			4,369.9	23.4
	Development Budget	2,478.2	2,860.0	2,636.1	2,469.7	5,111.0			2,251.0	78.7
21	Compensation of Employees	8,369.1	15,757.9	8,587.8	9,696.5	19,783.4	107,298.4	18.4	4,025.5	25.5
	Operating Budget	8,369.1	15,757.9	8,587.8	9,696.5	19,783.4	107,298.4	18.4	4,025.5	25.5
	Development Budget	0.0	0.0	0.0	0.0	0.0			0.0	N/A
22	Use of Goods and Services	2,268.5	3,121.5	1,001.1	2,349.3	3,457.0	52,269.3	6.6	335.5	10.7
	Operating Budget	925.0	1,573.7	570.0	1,415.0	2,091.6	22,248.3	9.4	517.9	32.9
	Development Budget	1,343.5	1,547.8	431.1	934.3	1,365.4	30,021.0	4.5	-182.4	-11.8
23	Interest	33.2	33.2	0.0	37.5	37.5	350.0	10.7	4.3	13.0
	Operating Budget	33.2	33.2	0.0	37.5	37.5	350.0	10.7	4.3	13.0
	Development Budget	0.0	0.0	0.0	0.0	0.0			0.0	N/A
24	Social Transfers	1,044.7	1,344.7	0.0	1,011.8	1,011.8	14,604.0	6.9	-332.9	-24.8
	Operating Budget	1,044.7	1,344.7	0.0	1,011.8	1,011.8	14,604.0	6.9	-332.9	-24.8
	Development Budget	0.0	0.0	0.0	0.0	0.0			0.0	N/A
25	Gross Acquisition of Nonfinancial Assets	1,180.9	1,377.1	2,274.2	1,638.0	3,918.2	54,620.0	7.2	2,541.1	184.5
	Operating Budget	46.2	64.9	69.2	102.7	172.6	2,611.9	6.6	107.7	165.9
	Development Budget	1,134.7	1,312.2	2,205.0	1,535.3	3,745.6	52,008.1	7.2	2,433.4	185.4
25*	Net Acquisition of Nonfinancial Assets	1,158.6	1,307.0	2,270.1	1,632.9	3,895.5			2,588.5	198.0
	Operating Budget	23.9	-5.2	65.1	97.5	149.9			155.1	-2,994.6
	Development Budget	1,134.7	1,312.2	2,205.0	1,535.3	3,745.6			2,433.4	185.4
Memo	RECURRENT EXPENDITURES (excludes 25)	11,715.5	20,257.3	9,588.9	13,095.2	24,289.7			4,032.4	19.9
	Operating Budget	10,372.0	18,709.5	9,157.8	12,160.8	22,924.3			4,214.8	22.5
	Development Budget	1,343.5	1,547.8	431.1	934.3	1,365.4			-182.4	-11.8

Source: FPU using AFMIS data downloaded on the 15 August 2011

\* Total allocated budget is the same as the approved Budget ceiling. However, individual items for current allocated Budget do not add up to total published budget as they do not include contingency reserves not yet transferred to budgetary units. Published budget figures are used for interest (code 23) and subsidies and transfers (code 24).

Table 5. Core Budget Operating Expenditures

Code	(In millions of Afghanis)	1389 Jaw - 3 Actual Monthly	1389 Jaw - 3 Actual YTD	1390 Saw - 2 Actual Monthly	1390 Jaw - 3 Actual Monthly	1390 Jaw - 3 Prelim YTD	1389 Comparison to Budget Allocated % Budget	1390 Comparison to 1389 YTD Change % Increase		
2	TOTAL GROSS EXPENDITURES	10,418.2	18,774.4	9,227.0	12,263.5	23,096.9	150,726.1	15.3	4,322.5	23.0
2*	TOTAL NET EXPENDITURES	10,395.9	18,704.3	9,222.9	12,258.4	23,074.2			4,369.9	23.4
21	Compensation of Employees	8,369.1	15,757.9	8,587.8	9,696.5	19,783.4	107,298.4	18.4	4,025.5	25.5
	of which operating budget	8,369.1	15,757.9	8,587.8	9,696.5	19,783.4			4,025.5	25.5
211-3	Wages and Salaries	8,286.4	15,622.9	8,550.0	9,606.5	19,647.2			4,024.3	25.8
214-5	Social Benefits	82.7	135.1	37.8	90.1	136.2			1.2	0.9
22	Use of Goods and Services	925.0	1,573.7	570.0	1,415.0	2,091.6	22,248.3	9.4	517.9	32.9
221	Travel	96.5	206.4	99.2	128.8	245.2			38.8	18.8
222	Communications	45.2	74.0	25.6	43.6	74.1			0.1	0.1
223	Contracted Services	24.3	40.3	10.4	34.1	46.0			5.6	14.0
224	Repairs and Maintenance	122.0	203.0	42.6	80.6	131.6			-71.4	-35.2
225	Utilities	87.5	172.1	79.0	160.2	261.0			88.9	51.7
226	Fuel	74.7	198.8	82.1	123.6	248.6			49.7	25.0
227-9	Other Use of Goods and Services	474.7	679.0	231.1	844.0	1,085.2			406.1	59.8
23	Interest	33.2	33.2	0.0	37.5	37.5	350.0	10.7	4.3	13.0
24	Social Transfers	1,044.7	1,344.7	0.0	1,011.8	1,011.8	14,604.0	6.9	-332.9	-24.8
242	Subsidies	0.0	0.0	0.0	0.0	0.0			0.0	N/A
243-6	Grants to Government Units & Other organisations	0.9	0.9	0.0	5.9	5.9			5.0	555.6
247	Social Security	816.7	816.7	0.0	990.3	990.3			173.6	21.3
248-9	Other Social Transfers	227.1	527.1	0.0	15.6	15.6			-511.5	-97.0
25	Gross Acquisition of Nonfinancial Assets	46.2	64.9	69.2	102.7	172.6	2,611.9	6.6	107.7	165.9
25*	Net Acquisition of Nonfinancial Assets	23.9	-5.2	65.1	97.5	149.9			155.1	-2994.6
150	Sale of Land and Buildings	-22.3	-70.1	-4.1	-5.1	-22.7			47.4	-67.6
251	Buildings and Structures	7.6	13.5	20.6	51.6	72.2			58.7	434.2
252	Machinery / Equipment (>50,000)	36.7	49.1	1.6	37.0	39.4			-9.7	-19.8
257	Valuables	0.0	0.0	0.0	0.1	0.1			0.1	328.0
258	Land	1.6	1.6	0.0	13.5	13.5			11.8	720.5
259	Capital Advance Payments	0.2	0.6	47.0	0.4	47.4			46.8	7489.9
Memo	RECURRENT EXPENDITURES (excludes 25)	10,372.0	18,709.5	9,157.8	12,160.8	22,924.3			4,214.8	22.5

Source: FPU using AFMIS data downloaded on the 15 August 2011

\* Total allocated budget is the same as the approved Budget ceiling. However, individual items for current allocated Budget do not add up to total published budget as they do not include contingency reserves not yet transferred to budgetary units. Published budget figures are used for interest (code 23) and subsidies and transfers (code 24).

**Table 6. Intergrated Core Budget Expenditures by ANDS Pillar**

(In millions of Afghanis)										
	1389 Jaw - 3 Actual Monthly	1389 Jaw - 3 Actual YTD	1390 Saw - 2 Actual Monthly	1390 Jaw - 3 Actual Monthly	1390 Jaw - 3 Prelim YTD	1389 Comparison to Budget			1390 Comparison to 1389 YTD	
						Budget or MYR Ceiling	Current Allocated Budget*	% Allocated Budget	Change	% Increase
<b>TOTAL GROSS EXPENDITURES</b>	<b>12,874.6</b>	<b>21,602.1</b>	<b>11,862.4</b>	<b>14,725.6</b>	<b>28,199.6</b>	<b>251,946.3</b>	<b>251,946.3</b>	<b>11.2%</b>	<b>6,597.5</b>	<b>30.5</b>
Operating Budget	10,418.2	18,759.6	9,227.0	12,263.5	23,096.9	150,726.1	150,726.1	15.3%	4,337.3	23.1
Development Budget	2,456.4	2,842.5	2,635.4	2,462.1	5,102.7	101,220.1	101,220.1	5.0%	2,260.2	79.5
<b>Security</b>	<b>4,909.1</b>	<b>10,828.8</b>	<b>6,002.1</b>	<b>6,325.3</b>	<b>13,444.3</b>	<b>87,475.0</b>	<b>87,488.4</b>	<b>15.4%</b>	<b>2,615.5</b>	<b>24.2</b>
Operating Budget	4,862.6	10,782.3	6,002.1	6,325.3	13,444.3	86,436.4	86,449.8	15.6%	2,662.0	24.7
Development Budget	46.5	46.5	0.0	0.0	0.0	1,038.6	1,038.6	0.0%	-46.5	-100.0
<b>Total Governance, Rule of Law and Human Rights</b>	<b>1,409.2</b>	<b>2,470.3</b>	<b>851.2</b>	<b>1,643.4</b>	<b>2,704.3</b>	<b>13,659.8</b>	<b>14,867.2</b>	<b>18.2%</b>	<b>234.1</b>	<b>9.5</b>
Operating Budget	1,334.0	2,370.9	787.3	1,516.2	2,513.2	10,264.1	11,471.5	21.9%	142.4	6.0
Development Budget	75.2	99.4	63.9	127.2	191.1	3,395.7	3,395.7	5.6%	91.7	92.3
<b>Total Infrastructure and Natural Resources</b>	<b>1,217.0</b>	<b>1,523.4</b>	<b>281.8</b>	<b>1,639.3</b>	<b>1,977.1</b>	<b>48,257.8</b>	<b>48,423.2</b>	<b>4.1%</b>	<b>453.6</b>	<b>29.8</b>
Operating Budget	203.7	366.5	142.8	244.0	442.7	3,822.3	3,987.8	11.1%	76.2	20.8
Development Budget	1,013.3	1,156.9	139.1	1,395.3	1,534.4	44,435.4	44,435.4	3.5%	377.5	32.6
<b>Total Education</b>	<b>2,824.3</b>	<b>3,569.2</b>	<b>1,882.1</b>	<b>2,558.5</b>	<b>4,528.9</b>	<b>36,847.6</b>	<b>37,556.2</b>	<b>12.1%</b>	<b>959.7</b>	<b>26.9</b>
Operating Budget	2,499.9	3,227.2	1,822.5	2,362.5	4,273.3	25,090.5	25,799.2	16.6%	1,046.2	32.4
Development Budget	324.4	342.0	59.6	196.0	255.6	11,757.1	11,757.1	2.2%	-86.4	-25.3
<b>Total Health</b>	<b>417.4</b>	<b>611.2</b>	<b>231.0</b>	<b>423.0</b>	<b>695.0</b>	<b>10,404.7</b>	<b>10,436.7</b>	<b>6.7%</b>	<b>83.8</b>	<b>13.7</b>
Operating Budget	128.7	295.9	117.7	225.5	384.2	2,663.6	2,695.6	14.3%	88.4	29.9
Development Budget	288.7	315.4	113.3	197.5	310.8	7,741.1	7,741.1	4.0%	-4.6	-1.5
<b>Total Agriculture and Rural Development</b>	<b>737.5</b>	<b>940.8</b>	<b>2,229.5</b>	<b>522.9</b>	<b>2,783.6</b>	<b>24,731.9</b>	<b>25,706.6</b>	<b>10.8%</b>	<b>1,842.9</b>	<b>195.9</b>
Operating Budget	174.9	285.7	113.7	144.8	284.5	1,768.2	2,742.9	10.4%	-1.2	-0.4
Development Budget	562.6	655.0	2,115.8	378.1	2,499.1	22,963.7	22,963.7	10.9%	1,844.0	281.5
<b>Total Social Protection</b>	<b>967.8</b>	<b>1,068.6</b>	<b>110.0</b>	<b>1,180.6</b>	<b>1,310.3</b>	<b>2,792.4</b>	<b>6,119.9</b>	<b>21.4%</b>	<b>241.7</b>	<b>22.6</b>
Operating Budget	951.9	1,035.4	90.7	1,156.2	1,266.7	1,766.6	5,094.0	24.9%	231.2	22.3
Development Budget	16.0	33.2	19.3	24.4	43.7	1,025.8	1,025.8	4.3%	10.4	31.5
<b>Total Economic Governance and Private Sector Development</b>	<b>392.3</b>	<b>589.7</b>	<b>274.5</b>	<b>432.6</b>	<b>756.0</b>	<b>9,298.2</b>	<b>9,638.4</b>	<b>7.8%</b>	<b>166.2</b>	<b>28.2</b>
Operating Budget	262.5	395.8	150.2	289.0	488.0	3,959.9	4,300.1	11.3%	92.2	23.3
Development Budget	129.7	194.0	124.4	143.6	268.0	5,338.3	5,338.3	5.0%	74.0	38.2
<b>Total Unclassified</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>18,478.8</b>	<b>799.0</b>	<b>N/A</b>	<b>0.0</b>	<b>N/A</b>
Operating Budget	0.0	0.0	0.0	0.0	0.0	14,954.4	0.0	0.0%	0.0	N/A
Development Budget	0.0	0.0	0.0	0.0	0.0	3,524.4	799.0	0.0%	0.0	N/A

Source: FPU using AFMIS data downloaded on the 15 August 2011

\* For individual Sectors (not the total budget), allocated operating Budget may not equal the approved budget, as funds are allocated from contingency reserve during the year. Allocated budget for the development budget is the same as the latest approved budget.



Table 7. Integrated Core Budget Gross Expenditures by Ministry

Code	(In millions of Afghanis)	1389	1389	1390	1390	1390	1390	1390	Comparison to Budget	1390	Comparison to
		Jaw - 3 Actual Monthly	Jaw - 3 Actual YTD	Saw - 2 Actual Monthly	Jaw - 3 Actual Monthly	Jaw - 3 Actual YTD	Original Budget or MYR	Current Allocated Budget*	% Allocated Budget	1389 YTD Change % Increase	
26	Ministry of Interior	2,655.1	4,605.0	2,609.6	2,012.2	4,621.7	36,294.2	36,315.3	12.7	16.8	0.0
	Operating Budget	2,633.4	4,583.3	2,609.6	2,012.2	4,621.7	36,056.5	36,077.6	12.8	38.5	0.0
	Development Budget	21.7	21.7	0.0	0.0	0.0	237.7	237.7	0.0	-21.7	-100.0
22	Ministry of Defence	1,870.5	5,060.5	2,952.3	3,626.5	7,421.5	43,282.2	43,148.6	17.2	2,361.0	46.3
	Operating Budget	1,870.5	5,060.5	2,952.3	3,626.5	7,421.5	43,202.4	43,068.8	17.2	2,361.0	46.3
	Development Budget	0.0	0.0	0.0	0.0	0.0	79.8	79.8	0.0	0.0	N/A
23	Ministry of Foreign Affairs	255.2	269.9	155.0	68.5	230.1	2,871.3	2,914.0	7.9	-39.8	-14.3
	Operating Budget	255.2	269.9	155.0	68.5	230.1	2,283.2	2,326.0	9.9	-39.8	-14.3
	Development Budget	0.0	0.0	0.0	0.0	0.0	588.1	588.1	0.0	0.0	N/A
15	Presidential Protective Service	103.6	189.8	59.0	106.3	206.6	872.9	954.1	21.7	16.8	8.3
	Operating Budget	103.6	189.8	59.0	106.3	206.6	764.0	845.2	24.4	16.8	8.3
	Development Budget	0.0	0.0	0.0	0.0	0.0	108.9	108.9	0.0	0.0	N/A
64	General Directorate of National Security	24.8	703.7	226.3	511.9	964.5	4,154.5	4,156.4	23.2	260.8	37.1
	Operating Budget	0.0	678.9	226.3	511.9	964.5	4,130.4	4,132.3	23.3	285.6	42.3
	Development Budget	24.8	24.8	0.0	0.0	0.0	24.1	24.1	0.0	-24.8	-100.0
	Total Security	4909.1	10828.8	6002.1	6325.3	13444.3	87475.0	87488.4	15.4	2615.5	24.3
	Operating Budget	4862.6	10782.3	6002.1	6325.3	13444.3	86436.4	86449.8	15.6	2662.0	24.3
	Development Budget	46.5	46.5	0.0	0.0	0.0	1038.6	1038.6	0.0	-46.5	-100.0
10	Presidents Office	115.3	303.6	148.3	142.1	348.5	1,847.9	1,904.9	18.3	44.9	14.3
	Operating Budget	115.3	303.6	148.3	134.9	341.4	1,468.6	1,525.5	22.4	37.8	12.3
	Development Budget	0.0	0.0	0.0	7.1	7.1	379.4	379.4	1.9	7.1	N/A
11	National Assembly Meshanro Jirga	76.5	120.4	28.2	68.5	118.8	464.2	465.2	25.5	-1.6	-1.1
	Operating Budget	76.5	120.4	25.0	59.5	106.6	357.1	358.1	29.8	-13.8	-11.1
	Development Budget	0.0	0.0	3.2	9.0	12.2	107.1	107.1	11.4	12.2	N/A
12	National Assembly Wolessi Jirga	139.5	196.8	101.0	124.3	241.2	903.1	903.1	26.7	44.4	22.3
	Operating Budget	137.5	194.9	101.0	124.3	241.2	895.8	895.8	26.9	46.3	23.3
	Development Budget	1.9	1.9	0.0	0.0	0.0	7.3	7.3	0.0	-1.9	-100.0
14	Supreme Court	109.8	172.4	120.0	134.3	285.7	1,445.9	1,458.9	19.6	113.3	65.3
	Operating Budget	104.8	167.3	118.3	121.8	271.4	1,192.7	1,205.7	22.5	104.1	62.3
	Development Budget	5.1	5.1	1.8	12.5	14.3	253.2	253.2	5.6	9.2	181.1
50	Ministry of Justice	218.1	310.2	147.1	183.6	348.2	2,417.7	2,416.2	14.4	38.0	12.3
	Operating Budget	207.7	299.8	130.6	178.8	326.9	2,104.1	2,102.6	15.5	27.0	9.3
	Development Budget	10.4	10.4	16.5	4.8	21.3	313.6	313.6	6.8	10.9	105.3
13	Administrative Affairs	360.1	744.1	91.3	190.3	307.4	640.0	1,237.9	24.8	-436.7	-58.3
	Operating Budget	360.1	744.1	91.3	190.3	307.4	563.3	1,161.1	26.5	-436.7	-58.3
	Development Budget	0.0	0.0	0.0	0.0	0.0	76.8	76.8	0.0	0.0	N/A
21	Ministry of State and Parliament Affairs	3.6	5.3	2.5	9.7	13.7	80.0	100.2	13.7	8.4	160.0
	Operating Budget	3.6	5.3	2.5	9.7	13.7	80.0	100.2	13.7	8.4	160.0
	Development Budget	0.0	0.0	0.0	0.0	0.0	0.0	0.0	N/A	0.0	N/A
24	Ministry of Haj and Religious Affairs	43.2	67.3	18.4	354.4	372.8	729.0	1,208.6	30.8	305.5	453.3
	Operating Budget	43.2	67.3	18.4	343.3	361.7	595.9	1,075.4	33.6	294.4	437.3
	Development Budget	0.0	0.0	0.0	11.1	11.1	133.2	133.2	8.3	11.1	N/A
51	Attorney General	53.5	106.7	67.2	70.6	157.4	826.7	834.0	18.9	50.6	47.3
	Operating Budget	53.0	106.2	49.3	59.9	128.7	643.5	650.8	19.8	22.5	21.3
	Development Budget	0.5	0.5	17.9	10.7	28.6	183.2	183.2	15.6	28.1	5436.3
72	Election Commission	7.9	16.9	4.8	6.1	13.6	121.5	122.5	11.1	-3.3	-19.3
	Operating Budget	7.9	16.9	4.8	6.1	13.6	106.5	107.6	12.7	-3.3	-19.3
	Development Budget	0.0	0.0	0.0	0.0	0.0	15.0	15.0	0.0	0.0	N/A
62	IARCSC	58.0	107.3	30.2	49.8	88.9	891.4	918.9	9.7	-18.4	-17.3
	Operating Budget	20.6	45.8	14.6	29.4	53.0	242.1	269.6	19.6	7.2	15.3
	Development Budget	37.4	61.5	15.5	20.4	36.0	649.3	649.3	5.5	-25.6	-41.1
85	Independent Commission for Overseeing the Implementation of C	0.0	0.0	0.0	0.0	0.0	62.0	54.4	0.0	0.0	N/A
	Operating Budget	0.0	0.0	0.0	0.0	0.0	62.0	54.4	0.0	0.0	N/A
	Development Budget	0.0	0.0	0.0	0.0	0.0	0.0	0.0	N/A	0.0	N/A
67	The High office of Oversight and Anti Corruption	4.8	10.3	4.4	8.7	16.6	143.2	149.1	11.1	6.4	61.3
	Operating Budget	4.2	9.6	4.4	8.7	16.6	89.4	95.3	17.4	7.0	72.3
	Development Budget	0.6	0.6	0.0	0.0	0.0	53.8	53.8	0.0	-0.6	-100.0
59	Independent Directorate of Local Governance	218.5	308.4	87.6	299.9	389.8	3,075.5	3,081.8	12.6	81.5	26.3
	Operating Budget	199.2	289.0	78.7	248.3	329.3	1,851.6	1,857.9	17.7	40.3	13.3
	Development Budget	19.4	19.4	8.9	51.6	60.5	1,223.9	1,223.9	4.9	41.2	212.3
74	Legal Training Center	0.4	0.5	0.1	1.1	1.7	11.6	11.6	14.7	1.2	236.3
	Operating Budget	0.4	0.5	0.1	1.1	1.7	11.6	11.6	14.7	1.2	236.3
	Development Budget	0.0	0.0	0.0	0.0	0.0	0.0	0.0	N/A	0.0	N/A
	Total Governance, Rule of Law and Human Rights	1409.2	2470.3	851.2	1643.4	2704.3	13,659.8	14,867.2	18.2	234.1	9.3
	Operating Budget	1334.0	2370.9	787.3	1516.2	2513.2	10,264.1	11,471.5	21.9	142.4	6.3

Source: FPU using AFMIS data downloaded on the 15 August 2011

(1) For individual Ministries (not the total budget), allocated operating Budget may not equal the approved budget, as funds are allocated from contingency reserve during the year. Allocated budget for the development budget is the same as the latest approved budget.

**Table 7. Integrated Core Budget Gross Expenditures by Ministry (continued)**

Code	(In millions of Afghanis)	1389 Jaw - 3 Actual Monthly	1389 Jaw - 3 Actual YTD	1390 Saw - 2 Actual Monthly	1390 Jaw - 3 Actual Monthly	1390 Jaw - 3 Actual YTD	1389 Original Budget or MYR	Comparison to Current Allocated Budget*	Budget %	1390 Comparison 1389 YTD Change % Increase
42	<b>Ministry of Public Works</b>	557.2	698.6	36.0	590.9	636.4	19,871.3	19,969.7	3.2	-62.2
	Operating Budget	43.8	65.0	31.2	32.7	73.4	1,794.9	1,893.3	3.9	8.4
	Development Budget	513.4	633.6	4.9	558.1	563.0	18,076.4	18,076.4	3.1	-70.6
45	<b>Ministry of Transport and Aviation</b>	62.5	102.7	27.1	99.5	133.8	1,896.0	1,944.5	6.9	31.1
	Operating Budget	32.8	53.0	25.7	54.9	87.8	439.6	488.1	18.0	34.8
	Development Budget	29.7	49.7	1.4	44.6	46.0	1,456.4	1,456.4	3.2	-3.8
34	<b>Ministry of Communication</b>	69.9	106.7	20.4	55.0	86.7	2,269.0	2,269.2	3.8	-20.0
	Operating Budget	50.3	84.5	15.7	53.7	80.7	451.9	452.2	17.9	-3.8
	Development Budget	19.7	22.2	4.7	1.3	5.9	1,817.1	1,817.1	0.3	-16.3
41	<b>Ministry of Energy and Water</b>	228.2	257.2	118.6	733.2	859.8	12,761.6	12,764.6	6.7	602.6
	Operating Budget	24.5	53.5	22.9	42.6	73.4	367.1	370.1	19.8	19.9
	Development Budget	203.7	203.7	95.8	690.6	786.4	12,394.5	12,394.5	6.3	582.7
82	<b>Water Supply and Canalization Corporation</b>	0.0	0.0	0.0	0.0	0.0	901.9	901.9	0.0	0.0
	Operating Budget	0.0	0.0	0.0	0.0	0.0	0.0	0.0	N/A	0.0
	Development Budget	0.0	0.0	0.0	0.0	0.0	901.9	901.9	0.0	0.0
83	<b>Da Brishna Shirkat</b>	0.0	0.0	0.0	0.0	0.0	3,726.3	3,726.3	0.0	0.0
	Operating Budget	0.0	0.0	0.0	0.0	0.0	0.0	0.0	N/A	0.0
	Development Budget	0.0	0.0	0.0	0.0	0.0	3,726.3	3,726.3	0.0	0.0
49	<b>Ministry of Urban Development</b>	217.2	228.5	13.6	49.5	67.2	1,275.3	1,279.5	5.2	-161.3
	Operating Budget	9.7	21.0	6.2	9.5	19.8	120.1	124.3	15.9	-1.2
	Development Budget	207.5	207.5	7.4	40.0	47.4	1,155.2	1,155.2	4.1	-160.1
84	<b>Independent Board of new Kabul</b>	0.0	0.0	12.8	16.7	29.5	240.4	240.4	12.3	29.5
	Operating Budget	0.0	0.0	0.0	0.0	0.0	0.0	0.0	N/A	0.0
	Development Budget	0.0	0.0	12.8	16.7	29.5	240.4	240.4	12.3	29.5
32	<b>Ministry of Mines and Industries</b>	60.4	90.2	35.7	68.1	112.1	3,422.4	3,422.4	3.3	22.0
	Operating Budget	21.1	49.9	23.5	25.2	57.0	359.0	359.0	15.9	7.1
	Development Budget	39.3	40.3	12.2	42.9	55.1	3,063.4	3,063.4	1.8	14.8
65	<b>Geodesy and Cartography Office</b>	11.0	23.3	9.2	10.9	24.8	288.0	288.3	8.6	1.5
	Operating Budget	11.0	23.3	9.2	10.9	24.8	123.3	123.5	20.1	1.5
	Development Budget	0.0	0.0	0.0	0.0	0.0	164.7	164.7	0.0	0.0
60	<b>Directorate of Environment</b>	9.9	15.4	7.3	12.3	21.8	187.8	198.7	11.0	6.4
	Operating Budget	9.9	15.4	7.3	12.3	21.8	138.6	149.6	14.6	6.4
	Development Budget	0.0	0.0	0.0	0.0	0.0	49.1	49.1	0.0	0.0
75	<b>Afghanistan High Atomic Energy Commission</b>	0.5	0.9	1.1	2.1	3.9	29.9	29.8	13.0	3.0
	Operating Budget	0.5	0.9	1.1	2.1	3.9	27.8	27.7	14.0	3.0
	Development Budget	0.0	0.0	0.0	0.0	0.0	2.1	2.1	0.0	0.0
77	<b>Provincial Municipalities</b>	0.0	0.0	0.0	1.2	0.0	0.0	0.0	N/A	0.0
	Operating Budget	0.0	0.0	0.0	0.0	0.0	0.0	0.0	N/A	0.0
	Development Budget	0.0	0.0	0.0	1.2	0.0	0.0	0.0	N/A	0.0
79	<b>Municipalities</b>	0.0	0.0	0.0	0.0	1.2	1,387.9	1,387.9	0.1	1.2
	Operating Budget	0.0	0.0	0.0	0.0	0.0	0.0	0.0	N/A	0.0
	Development Budget	0.0	0.0	0.0	0.0	1.2	1,387.9	1,387.9	0.1	1.2
	<b>Total Infrastructure and Natural Resources</b>	1217.0	1523.4	281.8	1639.3	1977.1	48,257.8	48,423.2	4.1	453.6
	Operating Budget	203.7	366.5	142.8	244.0	442.7	3,822.3	3,987.8	11.1	76.2
	Development Budget	1013.3	1156.9	139.1	1395.3	1534.4	44,435.4	44,435.4	3.5	377.5
27	<b>Ministry of Education</b>	2,518.9	3,099.7	1,657.4	2,237.6	3,917.7	31,332.3	32,064.0	12.2	818.0
	Operating Budget	2,222.0	2,786.2	1,631.8	2,125.2	3,779.8	22,062.4	22,794.1	16.6	993.6
	Development Budget	296.8	313.5	25.6	112.3	137.9	9,269.9	9,269.9	1.5	-175.6
28	<b>Ministry of Higher Education</b>	228.1	312.7	140.3	227.5	406.8	3,502.7	3,499.9	11.6	94.1
	Operating Budget	202.6	286.2	129.6	159.8	328.4	2,079.9	2,077.1	15.8	42.2
	Development Budget	25.6	26.5	10.7	67.7	78.4	1,422.8	1,422.8	5.5	51.8
36	<b>Ministry of Information and Culture</b>	57.1	109.7	39.7	50.7	107.7	1,325.7	1,304.0	8.3	-2.1
	Operating Budget	55.1	107.7	39.5	49.0	105.8	600.4	578.7	18.3	-1.9
	Development Budget	2.0	2.0	0.1	1.7	1.8	725.3	725.3	0.3	-0.2
61	<b>Science Academy</b>	10.5	30.4	11.2	14.9	35.3	193.4	194.3	18.2	4.9
	Operating Budget	10.5	30.4	11.2	14.9	35.3	143.5	144.4	24.5	4.9
	Development Budget	0.0	0.0	0.0	0.0	0.0	49.8	49.8	0.0	0.0
63	<b>National Olympic Committee</b>	9.6	16.7	33.5	28.0	61.5	493.5	494.1	12.4	44.8
	Operating Budget	9.6	16.7	10.3	13.6	24.0	204.2	204.9	11.7	7.3
	Development Budget	0.0	0.0	23.2	14.3	37.5	289.2	289.2	13.0	37.5
	<b>Total Education</b>	2824.3	3569.2	1882.1	2558.5	4528.9	36,847.6	37,556.2	12.1	959.7
	Operating Budget	2499.9	3227.2	1822.5	2362.5	4273.3	25,090.5	25,799.2	16.6	1046.2
	Development Budget	324.4	342.0	59.6	196.0	255.6	11,757.1	11,757.1	2.2	-86.4
39	<b>Ministry of Agriculture</b>	313.4	415.3	154.9	226.9	405.8	5,353.6	6,329.7	6.4	-9.4
	Operating Budget	121.6	188.6	77.2	81.2	177.2	1,129.5	2,105.6	8.4	-11.4
	Development Budget	191.8	226.7	77.7	145.7	228.6	4,224.0	4,224.0	5.4	2.0
48	<b>Ministry of Counter Narcotics</b>	27.1	34.0	6.8	12.0	18.8	362.1	363.9	5.2	-15.2
	Operating Budget	6.0	12.9	6.8	12.0	18.8	122.5	124.3	15.1	5.8
	Development Budget	21.1	21.1	0.0	0.0	0.0	239.6	239.6	0.0	-21.1
43	<b>Ministry of Rural Rehabilitation and Development</b>	397.0	491.5	2,067.8	284.0	2,359.0	19,016.2	19,013.0	12.4	1,867.5
	Operating Budget	47.3	84.2	29.7	51.6	88.5	516.2	513.0	17.3	4.4
	Development Budget	349.7	407.3	2,038.1	232.4	2,270.5	18,500.1	18,500.1	12.3	1,863.2
	<b>Total Agriculture and Rural Development</b>	737.5	940.8	2229.5	522.9	2783.6	24,731.9	25,706.6	10.8	1842.9
	Operating Budget	174.9	285.7	113.7	144.8	284.5	1,768.2	2,742.9	10.4	-1.2

(1) For individual Ministries (not the total budget), allocated operating Budget may not equal the approved budget, as funds are allocated from contingency reserve during the year. Allocated budget for the development budget is the same as the latest approved budget.

**Table 7. Integrated Core Budget Gross Expenditures by Ministry (continued)**

Code	(In millions of Afghanis)	1389 Jaw - 3 Actual Monthly	1389 Jaw - 3 Actual YTD	1390 Saw - 2 Actual Monthly	1390 Jaw - 3 Actual Monthly	1390 Jaw - 3 Actual YTD	1389 Original Budget or MYR	Comparison to Current Allocated Budget*	Budget % Allocated Budget	1390 Comparison to 1389 YTD Change	% Increase
37	<b>Ministry of Public Health</b>	417.4	611.2	231.0	423.0	695.0	10,404.7	10,436.7	6.7	83.8	13.1
	Operating Budget	128.7	295.9	117.7	225.5	384.2	2,663.6	2,695.6	14.3	88.4	2.0
	Development Budget	288.7	315.4	113.3	197.5	310.8	7,741.1	7,741.1	4.0	-4.6	-1.1
	<b>Total Health</b>	417.4	611.2	231.0	423.0	695.0	10,404.7	10,436.7	6.7	83.8	13.1
	Operating Budget	128.7	295.9	117.7	225.5	384.2	2,663.6	2,695.6	14.3	88.4	2.0
	Development Budget	288.7	315.4	113.3	197.5	310.8	7,741.1	7,741.1	4.0	-4.6	-1.1
46	<b>Ministry of Frontiers and Tribal Affairs</b>	31.1	56.3	27.6	36.7	70.4	431.7	437.1	16.1	14.1	23.0
	Operating Budget	31.1	56.3	27.6	36.7	70.4	357.9	363.4	19.4	14.1	23.0
	Development Budget	0.0	0.0	0.0	0.0	0.0	73.8	73.8	0.0	0.0	0.0
47	<b>Ministry of Martyrs, Disabled and Social Affairs</b>	896.7	948.0	61.6	1,093.5	1,160.9	1,616.7	4,931.6	23.5	212.8	23.0
	Operating Budget	880.7	914.8	42.3	1,077.4	1,125.5	946.2	4,261.1	26.4	210.7	23.0
	Development Budget	16.0	33.2	19.3	16.1	35.4	670.5	670.5	5.3	2.2	5.0
29	<b>Ministry of Refugees and Repatriates</b>	14.9	22.9	7.7	24.5	34.7	314.9	320.1	10.9	11.9	5.0
	Operating Budget	14.9	22.9	7.7	19.0	29.3	171.5	176.7	16.6	6.4	2.0
	Development Budget	0.0	0.0	0.0	5.4	5.4	143.4	143.4	3.8	5.4	0.0
38	<b>Ministry of Women Affairs</b>	14.2	24.6	8.5	15.1	26.9	259.6	261.2	10.3	2.3	9.0
	Operating Budget	14.2	24.6	8.5	15.1	26.9	158.7	160.3	16.8	2.3	9.0
	Development Budget	0.0	0.0	0.0	0.0	0.0	100.8	100.8	0.0	0.0	0.0
68	<b>Office of Disaster Preparedness</b>	6.3	10.7	3.0	5.8	10.3	112.0	112.0	9.2	-0.5	-4.0
	Operating Budget	6.3	10.7	3.0	5.8	10.3	88.5	88.5	11.6	-0.5	-4.0
	Development Budget	0.0	0.0	0.0	0.0	0.0	23.5	23.5	0.0	0.0	0.0
76	<b>Directorate of Kochis</b>	4.6	6.1	1.7	5.0	7.2	57.6	57.9	12.4	1.1	11.0
	Operating Budget	4.6	6.1	1.7	2.1	4.3	43.8	44.1	9.8	-1.8	-2.0
	Development Budget	0.0	0.0	0.0	2.8	2.8	13.8	13.8	20.6	2.8	0.0
	<b>Total Social Protection</b>	967.8	1068.6	110.0	1180.6	1310.3	2,792.4	6,119.9	21.4	241.7	23.0
	Operating Budget	951.9	1035.4	90.7	1156.2	1266.7	1,766.6	5,094.0	24.9	231.2	23.0
	Development Budget	16.0	33.2	19.3	24.4	43.7	1,025.8	1,025.8	10.4	10.4	3.0
20	<b>Ministry of Finance</b>	315.2	422.0	215.7	347.3	591.6	4,941.3	5,276.4	11.2	169.6	40.0
	Operating Budget	201.7	299.2	112.2	228.5	369.4	1,588.8	1,923.9	19.2	70.1	20.0
	Development Budget	113.5	122.8	103.5	118.8	222.3	3,352.5	3,352.5	6.6	99.5	8.0
25	<b>Ministry of Commerce</b>	25.6	39.7	10.5	29.5	44.7	2,313.0	2,305.2	1.9	5.0	12.0
	Operating Budget	24.2	38.3	10.5	22.8	37.9	1,887.1	1,879.3	2.0	-0.3	-1.0
	Development Budget	1.4	1.4	0.0	6.7	6.7	425.9	425.9	1.6	5.3	37.0
35	<b>Ministry of Economy</b>	28.0	48.2	32.8	28.4	67.1	1,006.5	1,009.7	6.6	18.9	35.0
	Operating Budget	18.1	32.0	14.2	17.0	37.1	230.4	233.6	15.9	5.1	1.0
	Development Budget	9.9	16.2	18.7	11.4	30.1	776.1	776.1	3.9	13.9	8.0
66	<b>Control and Audit Office</b>	11.5	53.1	6.3	7.8	17.6	507.9	514.7	3.4	-35.5	-60.0
	Operating Budget	6.6	14.3	4.1	4.8	12.4	75.3	82.1	15.1	-1.9	-1.0
	Development Budget	4.9	38.8	2.2	2.9	5.2	432.6	432.6	1.2	-33.6	-8.0
73	<b>Central Statistics Office</b>	8.9	21.3	7.9	15.2	27.7	263.0	263.8	10.5	6.4	25.0
	Operating Budget	8.9	8.9	7.9	11.4	23.9	122.0	122.8	19.5	15.0	16.0
	Development Budget	0.0	12.4	0.0	3.8	3.8	141.0	141.0	2.7	-8.6	-6.0
58	<b>Afghanistan National Standard Authority</b>	3.1	5.4	1.3	4.4	7.3	266.6	268.5	2.7	1.8	34.0
	Operating Budget	3.1	3.1	1.3	4.4	7.3	56.4	58.4	12.5	4.2	13.0
	Development Budget	0.0	2.4	0.0	0.0	0.0	210.2	210.2	0.0	-2.4	-10.0
	<b>Total Economic Governance and Private Sector Development</b>	392.3	589.7	274.5	432.6	756.0	9,298.2	9,638.4	7.8	166.2	21.0
	Operating Budget	262.5	395.8	150.2	289.0	488.0	3,959.9	4,300.1	11.3	92.2	23.0
	Development Budget	129.7	194.0	124.4	143.6	268.0	5,338.3	5,338.3	5.0	74.0	3.0
80	<b>Afghanistan Investment Support Agency</b>	0.0	0.0	0.0	0.0	0.0	380.2	329.0	0.0	0.0	0.0
	Operating Budget	0.0	0.0	0.0	0.0	0.0	0.0	0.0	N/A	0.0	0.0
	Development Budget	0.0	0.0	0.0	0.0	0.0	380.2	329.0	0.0	0.0	0.0
81	<b>Micro Finance Investment Support Facility for Afghanistan</b>	0.0	0.0	0.0	0.0	0.0	446.5	446.5	0.0	0.0	0.0
	Operating Budget	0.0	0.0	0.0	0.0	0.0	0.0	0.0	N/A	0.0	0.0
	Development Budget	0.0	0.0	0.0	0.0	0.0	446.5	446.5	0.0	0.0	0.0
86	<b>Extrabudgetary Agencies</b>	0.0	0.0	0.0	0.0	0.0	0.0	23.5	0.0	0.0	0.0
	Operating Budget	0.0	0.0	0.0	0.0	0.0	0.0	0.0	N/A	0.0	0.0
	Development Budget	0.0	0.0	0.0	0.0	0.0	0.0	23.5	0.0	0.0	0.0
90	<b>Unallocated Reserves</b>	0.0	0.0	0.0	0.0	0.0	0.0	0.0	N/A	0.0	0.0
	Operating Budget	0.0	0.0	0.0	0.0	0.0	0.0	0.0	N/A	0.0	0.0
	Development Budget	0.0	0.0	0.0	0.0	0.0	0.0	0.0	N/A	0.0	0.0
99	<b>Unspecified</b>	0.0	0.0	0.0	0.0	0.0	17,652.0	0.0	N/A	0.0	0.0
	Operating Budget	0.0	0.0	0.0	0.0	0.0	14,954.4	0.0	N/A	0.0	0.0
	Development Budget	0.0	0.0	0.0	0.0	0.0	2,697.7	0.0	N/A	0.0	0.0
	<b>Total unallocated</b>	0.0	0.0	0.0	0.0	0.0	17,652.0	799.0	N/A	0.0	0.0
	Operating Budget	0.0	0.0	0.0	0.0	0.0	14,954.4	-	-	-	-

**Table 8. Intergrated Core Budget Expenditures by COFOG Sector**

Code	(In millions of Afghanis)	1389 Jaw - 3 Actual Monthly	1389 Jaw - 3 Actual YTD	1390 Saw - 2 Actual Monthly	1390 Jaw - 3 Actual Monthly	1390 Jaw - 3 Actual YTD	1390 Comparison to 1389 YTD Change % Increase	
<b>2</b>	<b>TOTAL NET EXPENDITURE</b>	<b>12,874.1</b>	<b>21,564.3</b>	<b>11,859.0</b>	<b>14,728.0</b>	<b>28,185.2</b>	<b>6,620.9</b>	<b>30.7</b>
<b>150</b>	Sale of Land and Buildings	22.3	70.1	4.1	5.1	22.7	-47.4	-67.6
<b>2+150</b>	<b>TOTAL GROSS EXPENDITURE</b>	<b>12,896.4</b>	<b>21,634.4</b>	<b>11,863.1</b>	<b>14,733.2</b>	<b>28,207.9</b>	<b>6,573.5</b>	<b>30.4</b>
	<b>RECURRENT EXPENDITURE</b>	<b>11,715.5</b>	<b>20,257.3</b>	<b>9,588.9</b>	<b>13,095.2</b>	<b>24,289.7</b>	<b>4,032.4</b>	<b>19.9</b>
	<b>CAPITAL EXPENDITURE</b>	<b>1,180.9</b>	<b>1,377.1</b>	<b>2,274.2</b>	<b>1,638.0</b>	<b>3,918.2</b>	<b>2,541.1</b>	<b>184.5</b>
<b>701</b>	<b>General Public Services</b>	<b>1,571.7</b>	<b>2,577.3</b>	<b>886.1</b>	<b>1,357.3</b>	<b>2,435.3</b>	<b>-142.0</b>	<b>-5.5</b>
	Recurrent Expenditure	1,502.7	2,494.8	771.0	1,264.6	2,226.9	-267.9	-10.7
	Capital Expenditure	69.0	82.5	115.1	92.6	208.4	125.9	152.6
<b>702</b>	<b>Defence</b>	<b>2,006.5</b>	<b>5,967.7</b>	<b>3,249.4</b>	<b>4,257.8</b>	<b>8,620.1</b>	<b>2,652.4</b>	<b>44.4</b>
	Recurrent Expenditure	1,959.0	5,915.3	3,229.1	4,184.2	8,526.2	2,610.9	44.1
	Capital Expenditure	47.4	52.4	20.3	73.6	93.9	41.5	79.2
<b>703</b>	<b>Public Order and Safety</b>	<b>3,046.5</b>	<b>5,215.0</b>	<b>2,961.5</b>	<b>2,420.0</b>	<b>5,454.2</b>	<b>239.2</b>	<b>4.6</b>
	Recurrent Expenditure	3,022.0	5,188.5	2,950.0	2,408.9	5,431.5	243.1	4.7
	Capital Expenditure	24.5	26.5	11.5	11.1	22.7	-3.8	-14.4
<b>704</b>	<b>Economic Affairs</b>	<b>1,915.6</b>	<b>2,476.9</b>	<b>2,530.6</b>	<b>2,200.5</b>	<b>4,826.5</b>	<b>2,349.6</b>	<b>94.9</b>
	Recurrent Expenditure	1,219.5	1,638.6	447.9	896.7	1,434.8	-203.7	-12.4
	Capital Expenditure	696.1	838.4	2,082.6	1,303.8	3,391.7	2553.3	304.6
<b>705</b>	<b>Environmental Protection</b>	<b>9.9</b>	<b>15.4</b>	<b>7.4</b>	<b>13.5</b>	<b>23.0</b>	<b>7.6</b>	<b>49.0</b>
	Recurrent Expenditure	9.9	15.4	7.4	12.3	21.9	6.4	41.4
	Capital Expenditure	0.0	0.0	0.0	1.2	1.2	1.2	N/A
<b>706</b>	<b>Housing and Communal Ammenities</b>	<b>262.0</b>	<b>306.1</b>	<b>13.6</b>	<b>54.9</b>	<b>72.6</b>	<b>-233.5</b>	<b>-76.3</b>
	Recurrent Expenditure	61.3	72.5	11.2	26.4	41.8	-30.7	-42.4
	Capital Expenditure	200.7	233.6	2.3	28.5	30.8	-202.8	-86.8
<b>707</b>	<b>Health</b>	<b>445.7</b>	<b>646.9</b>	<b>235.4</b>	<b>428.5</b>	<b>705.2</b>	<b>58.4</b>	<b>9.0</b>
	Recurrent Expenditure	421.6	622.7	229.1	406.2	676.6	53.9	8.7
	Capital Expenditure	24.1	24.1	6.3	22.3	28.6	4.5	18.6
<b>708</b>	<b>Recreation, Culture and Religion</b>	<b>110.1</b>	<b>193.8</b>	<b>91.7</b>	<b>433.4</b>	<b>542.4</b>	<b>348.6</b>	<b>179.9</b>
	Recurrent Expenditure	106.8	190.2	68.4	407.4	493.1	302.9	159.3
	Capital Expenditure	3.3	3.6	23.3	26.0	49.3	45.7	1269.6
<b>709</b>	<b>Education</b>	<b>2,806.7</b>	<b>3,502.5</b>	<b>1,837.3</b>	<b>2,522.9</b>	<b>4,424.0</b>	<b>921.5</b>	<b>26.3</b>
	Recurrent Expenditure	2,691.0	3,386.6	1,824.6	2,448.2	4,336.6	950.0	28.1
	Capital Expenditure	115.7	115.9	12.7	74.7	87.4	-28.5	-24.6
<b>710</b>	<b>Social Protection</b>	<b>721.5</b>	<b>732.7</b>	<b>50.1</b>	<b>1,044.5</b>	<b>1,104.5</b>	<b>371.8</b>	<b>50.7</b>
	Recurrent Expenditure	721.5	732.7	50.1	1,040.3	1,100.3	367.6	50.2
	Capital Expenditure	0.0	0.0	0.0	4.2	4.2	4.2	N/A

Source: FPU using AFMIS data downloaded on the 15 August 2011

Table 9. Transactions in Nonfinancial Assets in the Integrated Core Budget

Code	(In millions of Afghanis)	1389 Jaw - 3 Actual Monthly	1389 Jaw - 3 Actual YTD	1390 Saw - 2 Actual Monthly	1390 Jaw - 3 Actual Monthly	1390 Jaw - 3 Actual YTD	1390 Comparison to 1389 YTD Change % Increase	
<b>25</b>	<b>NET ACQUISITION OF NONFINANCIAL ASSETS</b>	<b>1,158.6</b>	<b>1,307.0</b>	<b>2,270.1</b>	<b>1,632.9</b>	<b>3,895.5</b>	<b>2,588.5</b>	<b>198.0</b>
	Land and Buildings	995.4	1,125.4	122.5	1,444.3	1,553.3	427.9	38.0
251/8	Purchase of Land and Buildings	1,017.8	1,195.5	126.6	1,449.4	1,576.0	380.6	31.8
251	Buildings and Structures	1,007.0	1,184.7	126.6	1,436.0	1,562.6	377.9	31.9
258	Land	10.8	10.8	0.0	13.5	13.5	2.7	24.6
150	Sale of Land and Buildings	-22.3	-70.1	-4.1	-5.1	-22.7	47.4	-67.6
151	Sale of State-Owned Enterprises	0.0	0.0	0.0	0.0	0.0	0.0	N/A
252	Machinery and Equipment (>50,000)	111.3	126.7	94.3	123.4	223.6	96.9	76.5
257	Valuables	2.0	2.0	0.0	0.1	0.1	-1.9	-94.7
259	Capital Advance Payments	49.8	52.9	2,053.4	65.1	2,118.4	2,065.5	3903.3

Source: FPU using AFMIS data downloaded on the 15 August 2011

Table 10. Transactions in Financial Assets and Liabilities in the Integrated Core Budget

Code	(In millions of Afghanis)	1389 Jaw - 3 Monthly	1389 Jaw - 3 YTD	1390 Saw - 2 Monthly	1390 Jaw - 3 Monthly	1390 Jaw - 3 YTD	1390 Comparison to 1389 YTD Change % Increase	
<b>3+4</b>	<b>TRANSACTIONS IN FINANCIAL ASSETS AND LIABILITIES</b>	<b>5,698.9</b>	<b>-11,567.4</b>	<b>-4,927.4</b>	<b>2,779.4</b>	<b>-16,242.7</b>	<b>-4,675.3</b>	<b>40.4</b>
<b>3</b>	<b>NET ACQUISITION OF FINANCIAL ASSETS</b>	<b>5,503.2</b>	<b>-11,743.0</b>	<b>-4,237.2</b>	<b>2,801.5</b>	<b>-14,487.0</b>	<b>-2,744.0</b>	<b>23.4</b>
	<b>Domestic</b>	<b>5,503.2</b>	<b>-11,743.0</b>	<b>-4,237.2</b>	<b>2,801.5</b>	<b>-14,487.0</b>	<b>-2,744.0</b>	<b>23.4</b>
	Currency and Deposits	4,605.9	-8,413.4	-4,253.5	7,985.7	-6,832.9	1,580.5	-18.8
311	Treasury Single Account	3,574.2	-6,295.7	-1,938.8	6,255.4	-5,521.6	774.1	-12.3
313	Donor Accounts	1,031.6	-2,117.7	-2,396.4	1,730.2	-1,403.0	714.8	-33.8
314/90	Other Deposit Accounts	0.0	0.0	81.7	0.0	91.7	91.7	497273.7
317	Loans	-0.5	254.8	6.0	3.0	17.5	-237.3	-93.1
319	Other Accounts Receivable	104.0	31.2	36.0	11.8	367.1	335.9	1075.8
	Other Assets	793.8	-3,615.5	-25.7	-5,198.9	-8,038.8	-4,423.2	122.3
	<b>Foreign</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>N/A</b>
<b>4</b>	<b>NET ACQUISITION OF LIABILITIES</b>	<b>195.7</b>	<b>175.5</b>	<b>-690.2</b>	<b>-22.1</b>	<b>-1,755.7</b>	<b>-1,931.2</b>	<b>-1100.1</b>
	<b>Domestic</b>	<b>33.7</b>	<b>-164.7</b>	<b>-695.2</b>	<b>-92.3</b>	<b>-1,832.2</b>	<b>-1,667.6</b>	<b>1012.6</b>
411	Accounts Payable	-37.9	60.0	9.0	-33.5	10.7	-49.3	-82.1
413	Pension Liabilities	2.7	2.7	-35.9	2.5	3.1	0.4	15.5
423	Other Payables	0.0	0.0	0.0	0.0	0.0	0.0	N/A
451	Other Liabilities	68.9	-227.4	-668.3	-61.2	-1,846.1	-1,618.7	712.0
	<b>Foreign</b>	<b>162.0</b>	<b>340.2</b>	<b>5.0</b>	<b>70.2</b>	<b>76.6</b>	<b>-263.7</b>	<b>-77.5</b>
431	Foreign Currency	0.6	1.1	-0.1	-4.8	-4.9	-6.0	-566.9
181-2	Loans	161.4	339.2	5.1	75.0	81.5	-257.7	-76.0

Source: FPU using AFMIS data downloaded on the 15 August 2011

Table 11. Alternative Measures of Deficit/Surplus and Financing in the Integrated Core Budget

Code	(In millions of Afghanis)	1389 Jaw - 3 Actual Monthly	1389 Jaw - 3 Actual YTD	1390 Saw - 2 Actual Monthly	1390 Jaw - 3 Actual Monthly	1390 Jaw - 3 Actual YTD	1390 Comparison to 1389 YTD Change % Increase	
	<b>TRANSACTIONS AFFECTING NET WORTH</b>							
1	Revenues including Grants	7,172.1	33,128.7	16,786.4	11,948.7	44,427.9	11,299.2	34.1
2-25	Expenditures (Recurrent)	11,715.5	20,257.3	9,588.9	13,095.2	24,289.7	4,032.4	19.9
23	Interest	33.2	33.2	0.0	37.5	37.5	4.3	13.0
	<b>Net Balance (1-2-25)</b>	<b>-4,543.4</b>	<b>12,871.3</b>	<b>7,197.5</b>	<b>-1,146.5</b>	<b>20,138.1</b>	<b>7,266.8</b>	<b>56.5</b>
	<b>Primary Balance (1-2-25+23)</b>	<b>-4,510.2</b>	<b>12,904.5</b>	<b>7,197.5</b>	<b>-1,109.0</b>	<b>20,175.7</b>	<b>7,271.1</b>	<b>56.3</b>
	<b>TRANSACTIONS IN NONFINANCIAL ASSETS</b>							
25	Net Acquisition of Nonfinancial Assets	1,158.6	1,307.0	2,270.1	1,632.9	3,895.5	2,588.5	198.0
	<b>Net Lending-Borrowing (1-2)</b>	<b>-5,702.0</b>	<b>11,564.4</b>	<b>4,927.4</b>	<b>-2,779.4</b>	<b>16,242.7</b>	<b>4,678.3</b>	<b>40.5</b>
	<b>Financing (3+4+5)</b>	<b>5,702.0</b>	<b>-11,564.4</b>	<b>-4,927.4</b>	<b>2,779.4</b>	<b>-16,242.7</b>	<b>-4,678.3</b>	<b>40.5</b>
	<b>TRANSACTIONS IN FINANCIAL ASSETS AND LIABILITIES</b>							
3	Net Acquisition of Financial Assets	5,503.2	-11,743.0	-4,237.2	2,801.5	-14,487.0	-2,744.0	23.4
4	Net Acquisition of Financial Liabilities	195.7	175.5	-690.2	-22.1	-1,755.7	-1,931.2	-1100.1
5	<b>RETAINED EARNINGS</b>	<b>3.1</b>	<b>3.1</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>-3.1</b>	
	<b>Discrepancies (Financing-3-4-5)</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	

Source: FPU using AFMIS data downloaded on the 15 August 2011

## Footnotes

### Table 2 – 3

1/ Revenues exclude proceeds from the sale of fixed assets (150), and loans (18). These items are included under financing.

### Table 4 – 5

1/ Interest category does not include loan principal payments.

2/ Proceeds from sale of fixed assets are net off from the total.

### Table 8

1/ Recurrent expenditure in the General Public Services sector excludes interest payments on loans.

### Tables 9 - 10

1/ Deposits on Letter of Credits (321) are netted out with Letter of Credit Commitment Accounts (451). The net amount is included under either 'Other Deposit Accounts' or 'Other Liabilities' depending on the direction of net transactions during the period.

## Glossary

<b>Budget</b>	An itemized summary of estimated intended expenditures for a given period along with proposals for financing them.
Operating Budget	The budget for operating budget expenditures. These are mainly recurrent expenditures, and include wages and salaries for all public servants, running costs for Ministries, schools, barracks etc. A small amount of capital expenditure is also included in the Operating Budget in Afghanistan. The Operating Budget is sometimes referred to as the Recurrent Budget in other countries.
Development Budget	The Government budget for development projects implemented by Government agencies. It contains recurrent and capital expenditure in Afghanistan. These projects are mainly donor funded. The Development Budget is sometimes referred to as the Capital Budget in other countries.
Core Budget	The operating budget plus the development budget
External Budget	The budget for all donor activities that are funded directly by donors, rather than channeling the funding through the Government
Integrated Budget	The core budget plus the external budget
<b>Expenditure/Expense</b>	The purchase of goods, services, assets. It also includes interest payments, and subsidies and transfers.
Recurrent spending	Expenditure that is ongoing rather than one off, and does not result in the acquisition of a fixed asset. For example payments for electricity or fuel, the payment for salaries etc. Often equated with the operating budget, however development budget spending contains recurrent items and vice versa
Capital spending	Spending on a capital asset, for example a tractor or irrigation pump.
Compensation of Employees	The total remuneration, in cash or kind, payable to an employee for work done during the accounting period. It consists of wages, salaries, and social contributions made on behalf of employees to social insurance schemes. Excluded are amounts paid to contractors, self-employed outworkers, and other workers who are not employees.
Goods and Services (use of)	Expenditure items such as electricity costs, maintenance and repair, consultancy services and items with a purchase value below Afs 50,000
Subsidies	Payments made to State Owned Enterprises to help them cover their costs
Transfers	Payments to a person or organization for which no service is received, for which pension payments and subsidies.
Interest payments	The interest paid on outstanding loans
Contingency Funds	Items listed in the operating and development budgets that may require funding. Throughout the year, funding from contingency reserve items may be allocated to the budgets of budgetary units during the year (increasing their original budget).
Assets	An entity over which ownership rights are enforced, and from which economic benefits may be derived by its owners by holding it or using it over a period of time.
Non-financial assets	Physical assets such as real estate and machinery
Financial assets	A financial claim on an asset that is usually documented by some type of legal representative. Examples include bonds and shares of stock, but not tangible assets such as real estate or gold. These are included below the line as financing items.
<b>Revenues</b>	Domestically raised revenues and donor grants (excludes loans).
Domestic Revenues	Revenues raised by the Government of Afghanistan (excludes donor grants). These are mainly revenues raised by the Afghanistan Revenue Department (taxes, customs duties etc.), and revenues raised by other Government agencies (fees and fines etc.)
Grants	Funds received from donors. Often the money can only be spent on a certain project or activities, but sometimes can be spent at the discretion of the recipient Government
<b>Balances</b>	The difference between revenues and expenditures
Operating Budget Balance (excluding grants)	Domestic revenues (excluding donor grants to the operating budget) minus operating budget expenditures
Operating Budget Balance (including grants)	Domestic revenues plus donor grants to the operating budget, minus operating budget expenditures

Development Budget Balance	Donor Grants to development budget minus development budget expenditures
Core Budget balances	
Balance (excluding and including grants)	Total revenues (excluding and including grants) minus total expenditures
Net operating balance (Table 6.10)	Revenues (including donor grants) minus recurrent expenditures. It measures the change in net worth resulting from transactions (excluding capital expenditure)
Primary operating balance (Table 6.10)	Net operating balance plus interest expenditures
Surplus	A positive balance (revenues are greater than expenditures)
Deficit	A negative balance (revenues are less than expenditures)
<b>Financing</b>	How the government funds its deficit (or invests its surplus). For example drawing down on foreign loans or withdrawing funds from the Central Bank. More generally, it describes transactions in financial assets.
Above the line	Refers to 'real' expenditure and revenue activities, for example the paying of salaries, the purchase of school books, the building of a dam etc.
Below the line	Refers to financing transactions, and transactions in financial assets, for example loan disbursements and repayments, transactions on the Treasury Single Account
Loans	Loans of money from foreign Governments, international organization and development banks. Afghanistan's debt strategy allows only concessional loans to be taken out.
Concessional loans	Loans that are offered at below market rates (e.g. a low interest rate and with a long grace period).
Principal repayment	Repayment of the principal of a loan (as distinct from an interest payment)
Gross Domestic Product	The value of all the goods and services produced by a country in one year. This excludes the opium economy for Afghanistan
Budget target	The level of revenue or expenditure expected over a quarter or during the year. For expenditures we assume that the budget target for the quarter is 25% of the annual budget
Budget variance	The difference between the actual outcome and the budget target
Treasury Single Account (TSA)	The main bank account of the Government. In Afghanistan, the TSA consists of the Afghani account, the US dollar account, provincial revenue and expenditure accounts, and ARTF and LOTFA accounts.
AFMIS	Afghanistan Financial Management Information System. The central database that records every transaction made by Government
Eurotrace	The computer database system for recording and classifying customs transactions.