

# **COVID-19 Quarterly Expenditure Report**

**Islamic Republic of Afghanistan  
Ministry of Finance  
Macroeconomic and Fiscal Policy  
Directorate General**

*Third Quarter – FY 1399 (2020)*

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## **Introduction**

Lack of expenditure controls not only undermine trust in a government's efforts in managing the public resources, it can also pose risk to fiscal discipline and macroeconomic stability. This report sets out the Government's measures and expenditure allocations for fighting against the Coronavirus. Through this report, the Ministry of Finance aims to honor its commitment of ensuring fiscal transparency and accountability in using public resources. It specifically tracks the expenditures made by different responsible entities in social and health sectors in the context of COVID-19.

## **Country Context**

Since the first case of the Coronavirus was registered in the country, a total of 40,141 confirmed cases infected, and 1,488 confirmed deaths are reported as of 18<sup>th</sup> October, 2020.<sup>1</sup> The coronavirus testing in Afghanistan has been one of the lowest in the world. The MoPH considered large inflow of returnees with exposure to coronavirus as the main risk that affected the speed of the spread of the virus. The Government quickly recognized the seriousness of the COVID-19 pandemic and mapped the likely trajectory of the pandemic into five phases (acknowledgement, diffusion, adversity, relief, and recovery).

The economy of Afghanistan is severely impacted by the spread of COVID-19 pandemic. Major disruptions in domestic activities, regional trade, and the flow of remittances caused a significant contraction in the economy. The real GDP growth was expected to be 3.9 percent pre-COVID-19, but with the wider spread of the virus, the real GDP growth is estimated to slump to a negative territory of 5 percent, which is mainly driven by decline in service and industry sectors, caused by lockdowns in the major cities.

## **Potential Sources for Financing COVID-19 Related Expenditure**

Given the gravity of the pandemic, fiscal response in terms of quick implementation of the required health services would have not been adequate without external support. Due to debt

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<sup>1</sup> <https://www.who.int/countries/afg>

sustainability considerations, the Ministry of Finance explored grant financing options. The government of Afghanistan, in cooperation with the World Bank and the Asian Development Bank, prepared a relief and mitigation package through reallocating and mobilizing new grants. The government also considered the IMF for accessing interest-free financing available to Low Income Countries.. In addition to the \$220 million disbursement under the RCF (see below), Afghanistan plans to draw on IMF financing under the prospective Extended Credit Facility which will be considered by the IMF Executive Board in early November.

To tackle the pandemic, the government of Afghanistan received grants from International partners including Afs 3.1 billion from the ADB, and Afs 7.7 billion from the World Bank for Emergency Response to COVID-19 and Health System Preparedness Project in 34 provinces (See in annex table 6) and also Afs 23.1 billion for the REACH Program, and an amount of Afs 4.1 billion grant is under discussion with the EU.

#### *COVID-19 Relief Effort for Afghan Communities and Households (REACH)*

The World Bank approved a financial package of Afs 23.1 billion (\$ 300 million)<sup>2</sup> for the COVID-19 Relief Effort for Afghan Communities and Households (REACH) Program. The total grant amount is comprised of \$175 million from IDA—the World Bank Group’s fund for the poorest countries—and will be complemented by \$125 million from the Afghanistan Reconstruction Trust Fund (ARTF), managed by the World Bank on behalf of 34 donors. The aim of this program is to provide emergency support to the vulnerable citizens and households in places hardly hit by the the COVID-19 pandemic. The project will benefit about 2.9 million households across Afghanistan.

The REACH project will complement a parallel relief effort organized under the Citizens’ Charter Afghanistan Project. Together, both will cover 90 percent of households in the country under the government’s “Dastarkhan-e-Milli” program, benefitting an estimated 4.1 million households with incomes of \$2 a day or less. The program will be implemented through the Ministry of Rural Rehabilitation and Development (MRRD), the Independent Directorate for Local Governance

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<sup>2</sup> <https://www.worldbank.org/en/news/press-release/2020/08/04/afghanistan-new-grants-to-cushion-impact-of-covid-19-on-poor-households-and-protect-food-security>

(IDLG), and the Kabul Municipality. It will help provide relief to Afghan households through Community Development Councils (CDCs) to purchase food and sanitation packages for households in their respective communities.

### Donor Grants Allocation for COVID-19

No	Donor Name	Budget Type	Amount (Afs billion)
1	World Bank	Non-discretionary	7.7
2	ADB	Non-discretionary	3.1
3	EU (under discussion)	Non-discretionary	4.1
4	World Bank (Reach program)	Non-discretionary	23.1
<b>Total amount</b>			<b>38.0</b>

### *Rapid Credit Facility (RCF)*

To support Afghanistan's response to the pandemic, the IMF approved a US\$220 million disbursement under the Rapid Credit Facility in April. The RCF financing is an interest-free loan available to low income countries (LIC) facing an urgent balance of payments needs. Rapid Credit Facility financing is available to low income countries without conditionality. The disbursement, which was drawn in June, helped in meeting the urgent fiscal and balance of payments needs stemming from the COVID-19 pandemic.<sup>3</sup>

## Country Fiscal and Budgetary Responses to COVID-19

### *Immediate Consideration*

The Ministry of Finance prepared the national budget for the fiscal year 2020 by maintaining all the reforms introduced in the fiscal year 2018. Total budget for the fiscal year 2020 pre-COVID-19 was initially estimated at Afs 428 billion, but with the spread of the virus, the national budget experienced two amendments. In the first amendment, the government re-allocated the budget from other sectors to the health and social sectors. Whereas, in the second amendment, Afs 15.9 billion were allocated that prioritized the COVID-19 emergency response in the center and

<sup>3</sup> <https://www.imf.org/en/News/Articles/2020/04/29/pr20193-afghanistan-imf-executive-board-approves-disbursement-to-address-the-covid-19>

provinces including construction and renovation of hospitals, medical equipment's, and salary payments of COVID-19 personnel.

Budget in the mid-year review (MYR) also faced substantial adjustment in expenditures. Both operating and development budget expenditures were increased by Afs 9.5 billion during the MYR. Operating expenditures adjusted from Afs 289.1 billion to Afs 298.2 billion, and development budget expenditures adjusted from Afs 139 billion to Afs 155.6 billion.

### *Contingency Appropriations*

Despite the urgent nature of the demand for financing, the Government did its best to use the available resources judiciously and transparently. Clear prioritization of demands on contingency provisions were made to ensure that funds are available to meet high priority needs.

### *Expenditure Reprioritization through Reallocations and Transfers*

Given the additional need to support health and essential services during the outbreak, the Budget Directorate estimated resource requirements for emergency response and identified low priority spending that could be reduced to generate saving and create room for priority spending. Projects and programs with low priority or weak performance in the operating budget were deducted by Afs 3.2 billion and Afs 2.1 billion in development budget including contingencies. See in annex tables 7 and 8 for the detailed list of these projects and programs.

### *Budget allocation for COVID-19*

Since the spread of the COVID-19 virus in the country, the government allocated a sum of Afs 19.8 billion, from which Afs 9.6 billion was previously allocated and the remaining Afs 10.2 billion is approved by the Parliament in the second budget amendment. The allocation of the budget has been prioritized for the necessary projects and areas. An amount of Afs 2.4 billion has been reallocated and transferred to provinces to fight against COVID-19. Afs 1.41 billion which was previously allocated to the reconstruction and renovation of the Darulaman Palace has been redirected to the construction of 50 bed hospitals in Herat, Farah, Nimroz and Kabul provinces. From the operating budget of the Ministry of Agriculture and Livestock, Afs 1.7 billion has been redirected to purchase wheat. Also, based on the instruction of the President, Afs 1.15 billion has

been reallocated to the Ministry of Public Health to use it against COVID-19 in center and provinces. Afs 77 million has been reoriented to strategic and communication directorate at President Office to raise public awareness about the Virus. Afs 2.8 billion has been transferred to start bread distribution program in Kabul and provinces.

The Coronavirus also caused second amendment in the national budget. COVID-19 negatively impacted a significant part of trade and economic activity, this also caused a substantial reduction in the export of agriculture commodities through air corridors. Resultantly, Afghanistan's trade balance has further deteriorated. To address this concern and prevent further reduction in the export of agriculture commodities, Afs 5.8 billion has been reallocated as a result of the second amendment in the national budget to initiate a management program for agriculture commodities. For the purchase of equipment, procurement, enhancing the quality of health service and the construction of hospitals and clinics, an amount of Afs 3.4 billion has been given to the Ministry of Public Health, and Afs one billion has been allocated to the Ministry of Energy and Water for water management project.

No	Project description	Amount (Afs billion)
1	Allocation and transfers of Afs 2.4 billion to 34 provinces to fight COVID-19	2.4
2	Allocation of Afs 1.41 billion to the Administrative Office of the President for rehabilitation of Darulaman Palace, historical palaces, and building hospitals in Herat, Farah, Nimroz, and Kabul	1.4
3	Allocation of Afs 1.7 billion to MAIL's recurrent budget for buying Wheat	1.7
4	Allocation of Afs 1.153 billion for MoPH to fight COVID-19	1.2
5	Allocation of Afs 0.77 billion as government's contribution fund for SARAC country members	0.1
6	Allocation of Afs 0.77 billion for public awareness	0.1
7	Allocation and transfer of Afs 2.8 billion for Bread distribution in center and provinces	2.8
<b>Second Amendment in the Budget</b>		
8	Allocation of Afs 5.8 billion for Agriculture production management	5.8
9	Allocation of Afs 3.4 billion to MoPH for purchasing medical equipment, building and rehabilitation of hospitals	3.4
10	Allocation of Afs 1 billion for the water management project in Kabul	1.0
<b>Total</b>		<b>19.8</b>

## COVID-19 Related Expenditures

To fight against the COVID-19 pandemic, total allocated budget is Afs 30.7 billion, of which the government of Afghanistan has contributed Afs 19.8 billion and the remaining budget comes

from donor partners. From the total budget allocation, Afs 3.8 billion allocated to the operating budget and Afs 2.1 billion to the development budget. Afs 13.9 billion was allocated to build COVID-19 specialized hospitals, beds and rainwater control system which is implement by the National Development Corporation (NDC). In addition, Afs 14 billion was allocated to Kabul Municipality for purchasing sanitizing equipment and advertisements to raise awareness about Coronavirus.

From the operating budget, Afs 1.9 billion is spent till the third quarter of the year containing mostly salaries paid for the COVID-19 personnel and purchases of necessary equipment to tackle against the virus; of which Afs 426.1 million is spent in the third quarter alone. The development budget expenditure amounted Afs 1.1 billion of which Afs 474.6 million is spent in the third quarter of the fiscal year. These amounts were spent mostly on purchasing medical equipment, medicines and salary payments to the COVID-19 employees.

The World Bank also have provided Afs 7.7 billion for the COVID-19 emergency response and health care systems project which is implemented through NGOs. Out of this amount, Afs 2.2 billion is spent till end of the third quarter. Afs 154 million has been spent in the third quarter. *(See annex table 6 for detailed report)*. The Asian Development Bank and Global Fund budget for COVID-19 is Afs 3.1 billion and Afs 13.1 million, respectively. Afs 9.3 million is spent from the Global Fund budget whereas, the ADB budget has not been spent yet.

Total remaining budget allocated by the government and donors to COVID-19 pandemic amounts to 25.1 billion. This whole amount will be spent on measures to tackle the Coronavirus. The NDC contracts are long term and the payments are scheduled to be paid on its completion. The World Bank emergency response project in all provinces has a lifecycle of 4 years and the contract amounts are expected to be paid during the project period.



**Table 1. Summary**

N o	Budget Type	Approved Budget	Expenditure by Quarter			Total Expenditure	Remaining Budget (Not Spent)
			Q1	Q2	Q3		
1	<b>Operating Budget</b>	<b>3,831,270,548</b>	<b>4,806,965</b>	<b>1,495,972,192</b>	<b>426,063,301</b>	<b>1,926,842,458</b>	<b>1,904,428,090</b>
	Central Ministry	2,510,000,000	315,000	804,355,588	153,909,645	958,580,233	1,551,419,767
	Provinces	1,321,270,548	4,491,965	691,616,604	272,153,656	968,262,225	353,008,323
2	<b>Development Budget</b>	<b>2,085,428,910</b>	<b>75,000</b>	<b>620,618,454</b>	<b>474,659,474</b>	<b>1,095,352,928</b>	<b>990,075,982</b>
	Central Ministry	113,000,000	-	8,042,611	54,119,272	62,161,883	50,838,117
	Provinces	1,972,428,910	75,000	612,575,843	420,540,202	1,033,191,045	939,237,865
3	<b>National Development Corporation (NDC)</b>	<b>13,974,907,365</b>	<b>-</b>	<b>187,604,058</b>	<b>187,604,058</b>	<b>375,208,116</b>	<b>13,599,699,249</b>
4	<b>Kabul Municipality</b>	<b>14,040,512</b>	<b>-</b>	<b>14,040,512</b>	<b>-</b>	<b>14,040,512</b>	<b>-</b>
5	<b>World Bank Budget</b>	<b>7,730,800,000</b>	<b>-</b>	<b>2,069,995,245</b>	<b>154,155,906</b>	<b>2,224,151,151</b>	<b>5,506,648,849</b>
6	<b>Asian Development Bank Commitment</b>	<b>3,080,000,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>3,080,000,000</b>
7	<b>Global Fund Budget</b>	<b>13,090,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>9,353,575</b>	<b>3,736,425</b>
<b>Total</b>		<b>30,729,537,335</b>	<b>4,881,965</b>	<b>4,388,230,462</b>	<b>1,242,482,739</b>	<b>5,644,948,741</b>	<b>25,084,588,594</b>

### *Expenditures by the Ministry of Public Health*

Table 2 provides detailed report of the development and operating expenditures occurred under COVID-19 by the MoPH in Kabul. Total operating expenditures were Afs 958.6 million and development expenditures were Afs 63.1 million. The operating expenditure mainly cover the necessary purchases and salary payments for the hospitals specialized for COVID-19 in Kabul. The development expenditure paid through the central ministry, includes salaries payments to the COVID-19 employees.

**Table 2. Detailed COVID-19 Expenditure Report (paid by Central Ministry)**

No	Budget Type	Description	Expenditure by Quarter			Total Expenditures	Corporation Name
			Q1	Q2	Q3		
1	Operating Expenditures	Purchasing 113,000 masks required for the Disasters Management Directorate	315,000			315,000	Nozar Sadat Logistic Co
2		Procurement of medical equipment to fight against COVID-19 from Germany		799,747,939		799,747,939	CAMED Medical Syestems GMBH
3		Payment for Printing 560,000 Leaflet		655,400		655,400	Rana Printing Press
4		Purchased kitchen utensils for Afghan-Japan hospital		29,300		29,300	Arian Nabi Logistic Services Co
5		Purchased disinfectants for the branches of MoPH		180,026		180,026	Anil Sonil Brothers Corporation
6		Purchased chairs and tents for Afghan Japan hospital		597,500		597,500	Zahid Jalal Logistic Co
7		Purchased cleaning materials for Afghan Japan hospital		497,700		497,700	Hamad Mashal Logistic Co
8		Purchased 10 vehicle crush needed for Afghan Japan Hospital		88,000		88,000	Fajar Tawhid Construction Co
9		Purchased 4 mobile toilet for Afghan Japan Hospital		240,000		240,000	Asrar Popal Co
10		Purchased 200 KG green tea for Afghan Japan Hospital		76,000		76,000	Jalal Mohmand
11		Airplane delivery fee for the transfer of 500,000 masks aided by the Government of China		1,600,523		1,600,523	Government of China
12		Purchased two items for Afghan Japan Hospital		138,000		138,000	Mashal Logistic Co
13		Purchased cooked food for Afghan Japan Hospital		365,400		365,400	Asrar Popal Co
14		Salaries of COVID-19 personnel		139,800	10,174,692	10,314,492	Central Laboratories
15		Salaries of COVID-19 personnel			64,603,339	64,603,339	Afghan Japan Hospital
16		Salaries of COVID-19 drivers of the Kabul Ambulance			2,037,667	2,037,667	Kabul Ambulance
18		Salaries of COVID-19 stuff of Isteqlal Hospital			28,500,000	28,500,000	Isteqlal Hospital
19		Purchased cloths, stationary and oxygen			5,424,400	5,424,400	Afghan Japan Hospital
20		Salaries of COVID-19 personnel			2,840,580	2,840,580	MoPH
21		Salaries payment of hired stuff for COVID-19			5,504,886	5,504,886	Dasht Barchi 50 Bed Hospital
22		30% Payment for the contract of purchasing 300,000 pair protective cloths for COVID-19			34,290,000	34,290,000	Spead Hologram
23		Payment for the drop of Hakim Alkozay for the laboratories at Switzerland			552,081	552,081	SIMEC AG
24	Development Expenditure	Salaries of COVID-19 personnel		8,042,611	21,095,715	29,138,326	Naib Aminullah hospital
25		Salaries of COVID-19 personnel			33,023,557	33,023,557	Ali Jinnah hospital
	<b>Total Operating</b>		<b>315,000</b>	<b>804,355,588</b>	<b>153,927,645</b>	<b>958,598,233</b>	
	<b>Total Development</b>		<b>-</b>	<b>8,042,611</b>	<b>54,119,272</b>	<b>62,161,883</b>	

### Expenditures by National Development Corporation (NDC)

The National Development Corporation has implemented four projects designed for coping with COVID-19 which include rainwater control system project, construction of 100-bed hospitals in 5 provinces and 50-bed hospitals in 5 districts and also purchase of beds for COVID-19 patients. The total amount of these projects amounts to Afs 13.9 billion of which only Afs 375.2 million is paid so far and the remaining amount is under procurement process which will be paid upon completion of the project.

**Table 3. National Development Corporation (NDC) Contracts List under COVID-19**

No	Project Name	Contractor	Provinces / Districts	Start Date	End Date	Contract Amount	Payments	Remaining Payments	Progress	Remarks
1	Project of Rainwater Control Systems of Kabul City	NDC	Kabul	28/03/13 99	29/09/14 01	12,556,000,000	-	12,556,000,000	12.5%	
2	Construction of 100-Bed Hospitals for COVID-19	NDC	Wardak	28/03/13 99	29/11/13 99	390,523,000	25,930,727	249,820,957	41.8%	The invoices are under the procurement process
			Herat				26,555,564		77.0%	
			Pakista				39,166,062		85.0%	
			Farah				23,275,170		93.0%	
			Nimroz				25,774,518		100.0%	
3	Purchase and Transfer of Beds for COVID-19 Patients	NDC	in 10 Zones	01/04/13 99	28/11/13 99	752,000,000	-	752,000,000	28.0%	From 100,000 beds only 28,000 of them are produced but are still not delivered.
4	Construction of 50-Bed Hospitals for COVID-19 in 5 Districts	NDC	12 District	27/05/13 99	26/07/13 99	276,384,365	46,901,215	41,878,289	95.0%	The invoices are under the procurement process
			Khak Jabar District				46,901,215		95.0%	
			Mosahi				46,901,215		95.0%	
			Chahar Asyab				46,901,215		95.0%	
			Deh Sabz				46,901,215		95.0%	
Total						13,974,907,365	375,208,116	13,599,699,246		

### Expenditures by Kabul Municipality

Table 4 illustrates the list of contracts implemented by Kabul Municipality under COVID-19. The contracts are mainly purchases of sanitizing materials, raising public awareness, stationary and medical equipment. The total amount of these contracts were Afs 14.0 million which is paid during the third quarter of the current year.

**Table 4. Kabul Municipality Contracts List under COVID-19**

No	Description	Contractor	Contract Amount	Date
1	Contract for Purchase of 6 items of Sanitizing equipment	Kabul Samim Logistics Services	4,036,570	20/01/1399
2	Contract for Purchase of 2 items of Sanitizing Materials	Nawai Aria Ltd	167,500	04/01/1399
3	Contract for Purchase of Complete Set of Sanitizing Equipment to the Traffic Dept	Aftab Sehat Ltd	794,800	19/01/1399
4	Contract for Purchase of Complete Set of Sanitizing Equipment and other Materials	Aftab Sehat Ltd	4,984,500	19/01/1399
5	Contract for Purchase of 30 Thermometers	NOOR Pharma LTD	390,000	13/01/1399
6	Contract for Purchase of 200 Spraying Pump with capacity of 200 liters	Najib Habib Charkhi Plastic Industry	600,000	04/02/1399
7	Contract for Installation of Billboards about Coronavirus	Naimatullah Mutahid Ltd	5,500	20/02/1399
8	Contract for Purchase of 10,000 Advertising Sheets and Installation of Billboards about Coronavirus	Naimatullah Mutahid Ltd	79,400	02/02/1399
9	Contract for Purchase of Stationary for Bakers	Ikhlas Group Ltd	1,074,620	24/02/1399
10	Contract for Purchase of Sanitizing equipment	Best Trust Ltd	448,096	10/03/1399
11	Contract for Purchase of 200 Bags of Chlorine Powder for the Dept of Environment	Nawai Farma Ltd	880,000	13/03/1399
12	Contract for Purchase of 9 items including Boot, Gloves and Glasses	Setara Asia Ltd	467,716	13/03/1399
13	Contract for Purchase of Medical Equipment	Abdul Rahman Co.	82,810	13/03/1399
14	Contract for Purchase of 8,000 Advertising Sheets about Coronavirus	Naimatullah Mutahid Ltd	29,000	28/01/1399
Total			14,040,512	

## Annexes:

**Table 5: Savings from Operating Budget to Tackle COVID-19**

Code	Budgetary Units	22 Goods and Services	25 Acquisition of Assets	Total
11	National Assembly Meshanro Jirga	(28,187,985)	(8,831,473)	(37,019,458)
12	National Assembly Wolesi Jirga	(64,397,270)	(12,753,720)	(77,150,990)
14	Supreme court	(15,000,000)	-	(15,000,000)
15	President's Protective Service	(37,000,000)	(30,000,000)	(67,000,000)
20	Ministry of Finance	(170,000,000)	(15,000,000)	(185,000,000)
22	Ministry of Defense	(110,000,000)	-	(110,000,000)
23	Ministry of Foreign Affairs	(60,000,000)	(15,000,000)	(75,000,000)
24	Ministry of Hajj and Religious Affairs	(45,000,000)	(10,000,000)	(55,000,000)
25	Ministry of Commerce and Industry	-	(12,146,563)	(12,146,563)
27	Ministry of Education	(530,562,020)	(19,224,091)	(549,786,111)
28	Ministry of Higher Education	(336,090,869)	-	(336,090,869)
29	Ministry of Refugees and Repatriation	(10,000,000)	(13,720,000)	(23,720,000)
33	State Ministry for Martyrs and Disabled Affairs	(5,000,000)	-	(5,000,000)
34	Ministry of Communication and Information Technology	(45,211,408)	(17,725,008)	(62,936,416)
35	Ministry of Economy	(22,277,122)	-	(22,277,122)
36	Ministry of Information and Culture	(38,246,806)	(5,805,841)	(44,052,647)
38	Ministry of Women Affairs	(5,000,000)	(8,820,000)	(13,820,000)
39	Ministry of Agriculture, Irrigation and Livestock	(30,574,900)	-	(30,574,900)
40	Technical and Vocational Education Training	(72,700,000)	(13,272,629)	(85,972,629)
41	Ministry of Energy and water	(15,000,000)	(1,827,700)	(16,827,700)
43	Ministry of Rural Rehabilitation Development	(27,446,045)	(4,900,000)	(32,346,045)
42	Ministry of Transport	(97,862,290)	(58,226,181)	(156,088,471)
46	Ministry of Borders and Tribal Affairs	(50,000,000)	(7,287,938)	(57,287,938)
47	Ministry of Labor and Social Affairs	(55,000,000)	(9,800,000)	(64,800,000)
49	Ministry of Urban Development and Land	(61,989,877)	-	(61,989,877)
50	Ministry of Justice	(28,000,000)	(9,661,820)	(37,661,820)
51	Attorney General's Office	(30,000,000)	(79,394,680)	(109,394,680)
53	Afghanistan Oil and Gas Regulatory Office	-	-	-
55	Access Commission to Information	(5,448,944)	-	(5,448,944)
60	National Environmental Protection Agency	-	(17,159,105)	(17,159,105)
61	Academy of Sciences of Afghanistan	(13,478,073)	(1,821,985)	(15,300,058)
63	General Directorate of Physical Education and Sports	(52,610,484)	(6,073,285)	(58,683,769)
66	Supreme Audit Office	(14,455,000)	(4,508,000)	(18,963,000)
68	Office of State Minister for Disaster Management	(5,000,000)	(1,470,000)	(6,470,000)
71	Independent Electoral Complaints Commission	(18,076,345)	(13,270,159)	(31,346,504)
72	Independent Election Commission	(30,625,000)	(396,900)	(31,021,900)
73	National Statistics and Information Authority	(80,000,000)	-	(80,000,000)
75	Afghanistan Atomic High Commission	(4,566,311)	(8,609,000)	(13,175,311)
76	General Directorate of Kuchi	(6,000,000)	(7,780,000)	(13,780,000)
84	Capital Region Development Authority	(9,653,000)	-	(9,653,000)
85	Independent Commission for Overseeing the Implementation of Constitution	(6,933,010)	-	(6,933,010)
86	Afghanistan Independent Human Rights Commission	(14,700,000)	-	(14,700,000)
88	Office of the Chief Executive Directorate and Secretariat of Ministers' Council	(179,000,000)	(5,880,000)	(184,880,000)
<b>Total</b>		<b>(2,431,092,758)</b>	<b>(420,366,078)</b>	<b>(2,851,458,836)</b>
<b>Contingency Codes</b>		-	-	<b>(320,000,000)</b>
900023	Contingency for Afghanistan National Cricket Team	-	-	(25,000,000)
900045	Contingency for Afghanistan National Olympic Committee	-	-	(40,000,000)
900061	Judicial Reform Program (Attorney General, Ministry of Justice and Supreme Court)	-	-	(105,000,000)
900073	Disability Support Fund	-	-	(50,000,000)
900074	Beneficial Retirement	-	-	(100,000,000)
<b>Grand Total</b>		<b>(2,431,092,758)</b>	<b>(420,366,078)</b>	<b>(3,171,458,836)</b>

**Table 6: Savings from Discretionary Development Budget to Tackle COVID-19**

Budgetary Units	Project Code	Project Title	Approved Budget	Deductible Amount
<b>Agriculture and Economic Affairs Sector</b>			<b>2,338,825,000</b>	<b>(831,935,000)</b>
Ministry of Finance	AFG/200122	Modernization of customs (Part II) and construction of customs facilities and construction of internal customs stations	200,000,000	(70,000,000)
	AFG/200187	Development, improvement and maintenance of the State Budget Planning System (SBPS)	156,000,000	(20,000,000)
	AFG/200264	Non-Tax Revenue project (NTR)	30,000,000	(10,000,000)
	AFG/200282	Building, developing and acquiring fixed assets for the Ministry of Finance	70,000,000	(10,000,000)
	AFG/200291	Air Corridors for Trade Balance	430,320,000	(100,000,000)
Ministry of Agriculture, Irrigation & Livestock	AFG/390258	Preparation and distribution of seeds and chemical fertilizers	450,000,000	(25,000,000)
	AFG/390624	Rehabilitation and construction of strategic wheat reserves	350,000,000	(198,000,000)
	AFG/390749	Construction of modern cold storage complex	200,000,000	(50,000,000)
Ministry of Commerce and Industry	AFG/250084	Provincial Progress	45,070,000	(10,000,000)
	AFG/250155	International Trade	157,500,000	(120,000,000)
Afghanistan National Standard Authority	AFG/580049	Preparation of temperature and calibration laboratories and certification of high tonnage scales	18,935,000	(18,935,000)
Central Statistics organization	AFG/730021	Distribution of electronic ID cards	231,000,000	(200,000,000)
<b>Transport and Communication Sector</b>			<b>1,325,000,000</b>	<b>(178,000,000)</b>
Ministry of Communication and Information Technology	AFG/340110	Asan Khedmat Project	195,000,000	(80,000,000)
	AFG/340103	Creating an Internet exchange center (NIXA)	50,000,000	(10,000,000)
	AFG/340105	Transforming the Afghan National Information Center into iCloud	70,000,000	(10,000,000)
	AFG/340118	Infrastructure for electronic authentication ARCA	10,000,000	(8,000,000)
Ministry of Transport	AFG/420599	Khawaf-Herat fourth section railway building	1,000,000,000	(70,000,000)
<b>Housing and Community Amenities Sector</b>			<b>6,981,976,183</b>	<b>(573,000,000)</b>
Ministry of Rural Rehabilitation and Development	AFG/430060	National Rural Access Program (NRAP) / Afghanistan Rural Access Project (ARAP)	2,730,000,000	(200,000,000)
	AFG/430063	National water supply program in villages and environmental health education	1,080,000,000	(50,000,000)
	AFG/430447	Field Cohesion Program	2,470,000,000	(100,000,000)
Capital Region Independent Development Authority	AFG/840016	Maidan Shahr Logistic Park	345,901,620	(73,000,000)
	AFG/840024	Construction of Kabul transportation road	356,074,563	(150,000,000)
<b>Social and Environmental Protection Sector</b>			<b>40,000,000</b>	<b>(28,000,000)</b>
National Environmental Protection Agency	AFG/600041	Air quality monitoring system of Kabul city	40,000,000	(28,000,000)
<b>Education, Culture and Religion Sector</b>			<b>492,662,917</b>	<b>(200,208,333)</b>
Ministry of Higher Education	AFG/280242	Compilation of master's and night programs in educational institutions	140,500,000	(61,708,333)
	AFG/280078	Construction of facilities and purchase of equipment of Kandahar University (southwest zone)	15,000,000	(4,000,000)
	AFG/280095	Construction of facilities and purchase of equipment of Nangarhar University (East Zone)	10,000,000	(2,000,000)
	AFG/280097	Construction of facilities and purchase of equipment for Kunduz University, women's dormitory, wall and water supply system	8,533,273	(2,500,000)
	AFG/280099	Construction of facilities and purchase of equipment of Paktia University (provincial)	14,000,000	(5,000,000)
	AFG/280106	Purchase of "Angiography and Angioplasty" Cardiac Surgery Equipment for Cardiac Research Center of Kabul Medical University	45,000,000	(30,000,000)
	AFG/280132	Construction of facilities and purchase of equipment of Kabul Polytechnic University	15,000,000	(10,000,000)

	AFG/280208	Construction of facilities and purchase of equipment for universities in the center of the ministry and provinces, including Kadri hospitals	50,000,000	(5,000,000)
	AFG/280260	Construction of a new building for Computer Science faculty, Nangarhar Province	14,531,358	(10,000,000)
	AFG/280279	Construction of Islamic University wall in Nangarhar province	40,098,286	(25,000,000)
	AFG/280308	Construction of Kabul Medical University Cancer Treatment Center	100,000,000	(20,000,000)
	AFG/280315	Establishment of emergency and ICU rooms, purchase of two ambulances and a garbage truck for Kadri hospitals of Kabul Medical University	15,000,000	(10,000,000)
	AFG/280309	Improvement of the quality of scientific programs	25,000,000	(15,000,000)
<b>National Defense and Security Sector</b>			<b>364,000,000</b>	<b>(143,827,314)</b>
General Directorate of National Security	AFG/640026	Construction of Hospital Building	267,654,628	(133,827,314)
	AFG/640003	Reconstruction of buildings of National Security Council in Kabul and provinces	96,345,372	(10,000,000)
<b>Contingency Codes</b>			<b>1,280,000,000</b>	<b>(122,494,600)</b>
	910058	Contingency for printing important papers	<b>1,000,000,000</b>	<b>(42,494,600)</b>
	910063	Incentives for districts	<b>280,000,000</b>	<b>(80,000,000)</b>
<b>Total Deductible Amount</b>			<b>12,822,464,100</b>	<b>(2,077,465,247)</b>

**Table 7. Detailed Provincial Expenditure Report under COVID-19**

Province Codes	Provinces	Total Allocated Budget	Expenditure by Quarter			Total Expenditures	Remaining budget (not spent)
			Q1	Q2	Q3		
1	Kabul	524,907,587	-	55,645,489	200,550,849	256,196,338	268,711,249
	Operating	24,907,587	-	13,236,510	5,138,732	18,375,242	6,532,345
	Development	500,000,000	-	42,408,979	195,412,117	237,821,096	262,178,904
2	Kapisa	34,694,100	495,000	30,377,540	-	30,872,540	3,821,560
	Operating	14,694,100	495,000	10,397,540	-	10,892,540	3,801,560
	Development	20,000,000	-	19,980,000	-	19,980,000	20,000
3	Parwan	58,036,843	1,000,000	33,712,725	19,243,640	53,956,365	4,080,478
	Operating	38,036,843	1,000,000	15,082,725	17,874,205	33,956,930	4,079,913
	Development	20,000,000	-	18,630,000	1,369,435	19,999,435	565
4	Wardak	20,000,000	-	16,899,890	1,100,000	17,999,890	2,000,110
	Operating	-	-	-	-	-	-
	Development	20,000,000	-	16,899,890	1,100,000	17,999,890	2,000,110
5	Logar	42,017,254	-	31,795,455	6,947,149	38,742,604	3,274,650
	Operating	12,017,254	-	5,296,005	6,721,249	12,017,254	-
	Development	30,000,000	-	26,499,450	225,900	26,725,350	3,274,650
6	Nangarhar	212,238,571	-	94,651,905	28,323,935	122,975,840	89,262,731
	Operating	62,238,571	-	46,965,727	2,541,568	49,507,295	12,731,276
	Development	150,000,000	-	47,686,178	25,782,367	73,468,545	76,531,455
7	Laghman	24,724,807	-	7,627,807	13,202,621	20,830,428	3,894,379
	Operating	4,724,807	-	4,724,807	-	4,724,807	-
	Development	20,000,000	-	2,903,000	13,202,621	16,105,621	3,894,379
8	Panjshir	40,292,334	-	24,909,778	472,022	25,381,800	14,910,534
	Operating	20,292,334	-	5,392,430	-	5,392,430	14,899,904
	Development	20,000,000	-	19,517,348	472,022	19,989,370	10,630
9	Baghlan	149,541,521	300,000	15,350,995	50,250,961	65,901,956	83,639,565
	Operating	49,541,521	300,000	1,288,990	45,728,697	47,317,687	2,223,834
	Development	100,000,000	-	14,062,005	4,522,264	18,584,269	81,415,731
10	Bamyan	48,673,002	-	28,776,200	13,821,959	42,598,159	6,074,843
	Operating	18,673,002	-	12,252,800	3,511,696	15,764,496	2,908,506
	Development	30,000,000	-	16,523,400	10,310,263	26,833,663	3,166,337
11	Ghazni	85,294,140	-	17,570,490	20,748,432	38,318,922	46,975,218
	Operating	25,294,140	-	17,570,490	1,893,824	19,464,314	5,829,826
	Development	60,000,000	-	-	18,854,608	18,854,608	41,145,392
12	Paktika	42,523,705	75,000	29,235,627	10,816,110	40,126,737	2,396,968
	Operating	12,523,705	-	2,655,027	9,076,010	11,731,037	792,668
	Development	30,000,000	75,000	26,580,600	1,740,100	28,395,700	1,604,300
13	Paktia	65,000,000	-	48,024,000	4,542,435	52,566,435	12,433,565
	Operating	5,000,000	-	-	3,042,435	3,042,435	1,957,565
	Development	60,000,000	-	48,024,000	1,500,000	49,524,000	10,476,000
14	Khost	64,000,000	-	21,548,481	27,963,974	49,512,455	14,487,545
	Operating	4,000,000	-	19,983,517	27,811,846	47,795,363	(43,795,363)

	Development	60,000,000		1,564,964	152,128	1,717,092	58,282,908
15	Kunar	25,000,000	487,500	20,532,895	1,686,967	22,707,362	2,292,638
	Operating	5,000,000	487,500	532,895	1,686,967	2,707,362	2,292,638
	Development	20,000,000		20,000,000		20,000,000	-
16	Nooristan	22,000,000	-	14,088,830	356,000	14,444,830	7,555,170
	Operating	2,000,000		850,100	356,000	1,206,100	793,900
	Development	20,000,000		13,238,730		13,238,730	6,761,270
17	Badakhshan	210,613,334	-	48,140,501	17,289,778	65,430,279	145,183,055
	Operating	60,613,334		25,791,895	2,979,303	28,771,198	31,842,136
	Development	150,000,000		22,348,606	14,310,475	36,659,081	113,340,919
18	Takhar	128,281,712	-	12,171,099	42,168,194	54,339,293	73,942,419
	Operating	28,281,712		1,684,270	16,922,816	18,607,086	9,674,626
	Development	100,000,000		10,486,829	25,245,378	35,732,207	64,267,793
19	Kunduz	174,166,613	-	32,163,906	23,216,067	55,379,973	118,786,640
	Operating	74,166,613		13,695,060	22,073,548	35,768,608	38,398,005
	Development	100,000,000		18,468,846	1,142,519	19,611,365	80,388,635
20	Samangan	37,672,701	-	18,698,894	11,206,028	29,904,922	7,767,779
	Operating	17,672,701		11,917,992	1,727,673	13,645,665	4,027,036
	Development	20,000,000		6,780,902	9,478,355	16,259,257	3,740,743
21	Balkh	135,374,000	-	86,945,847	28,442,781	115,388,628	19,985,372
	Operating	85,374,000		40,312,147	27,946,782	68,258,929	17,115,071
	Development	50,000,000		46,633,700	495,999	47,129,699	2,870,301
22	Sar-e-Pul	37,745,543	-	24,016,173	9,274,749	33,290,922	4,454,621
	Operating	17,745,543		13,793,036	1,562,693	15,355,729	2,389,814
	Development	20,000,000		10,223,137	7,712,056	17,935,193	2,064,807
23	Ghor	33,876,500	-	31,026,920	2,015,454	33,042,374	834,126
	Operating	13,876,500		11,027,170	2,015,454	13,042,624	833,876
	Development	20,000,000		19,999,750		19,999,750	250
24	Daikundi	58,706,816	497,500	39,994,975	5,478,889	45,971,364	12,735,452
	Operating	28,706,816	497,500	18,483,806		18,981,306	9,725,510
	Development	30,000,000		21,511,169	5,478,889	26,990,058	3,009,942
25	Urozgan	57,455,520	497,250	17,029,355	22,330,205	39,856,810	17,598,710
	Operating	27,455,520	497,250	17,029,355	22,330,205	39,856,810	17,598,710
	Development	30,000,000					
26	Zabul	37,086,100	497,300	1,617,869	10,246,030	12,361,199	21,638,801
	Operating	7,086,100	497,300	1,617,869	1,140,164	3,255,333	744,667
	Development	30,000,000			9,105,866	9,105,866	20,894,134
27	Kandahar	164,244,190	-	92,038,807	30,875,795	122,914,602	41,329,588
	Operating	64,244,190		58,701,250		58,701,250	5,542,940
	Development	100,000,000		33,337,557	30,875,795	64,213,352	35,786,648
28	Jawzjan	35,995,511	-	35,708,026	-	35,708,026	287,485
	Operating	15,995,511		15,851,567		15,851,567	143,944
	Development	20,000,000		19,856,459		19,856,459	143,541
29	Faryab	4,000,000	-	2,243,891	1,429,405	3,673,296	326,704
	Operating	4,000,000		2,243,891	1,429,405	3,673,296	326,704
	Development						
30	Helmand	78,197,150	498,200	32,570,012	14,152,538	47,220,750	30,976,400
	Operating	28,197,150	498,200	9,603,450	6,798,066	16,899,716	11,297,434
	Development	50,000,000		22,966,562	7,354,472	30,321,034	19,678,966
31	Badghis	40,004,213	-	7,961,200	11,112,755	19,073,955	20,930,258
	Operating	20,004,213				-	20,004,213
	Development	20,000,000		7,961,200	11,112,755	19,073,955	926,045
32	Herat	491,209,311	-	265,751,635	31,258,557	297,010,192	194,199,119
	Operating	488,780,401		265,751,635	31,078,557	296,830,192	191,950,209
	Development	2,428,910			180,000	180,000	2,248,910
33	Farah	56,390,750	219,215	32,122,725	12,963,081	45,305,021	11,085,729
	Operating	36,390,750	219,215	27,248,448	5,664,331	33,131,994	3,258,756
	Development	20,000,000		4,874,277	7,298,750	12,173,027	7,826,973
34	Nimroz	53,735,630	-	33,242,505	19,206,498	52,449,003	1,286,627
	Operating	3,735,630		634,200	3,101,430	3,735,630	-
	Development	50,000,000		32,608,305	16,105,068	48,713,373	1,286,627
Total Operating		1,321,270,548	4,491,965	691,616,604	272,153,656	968,262,225	379,922,223
Total Development		1,972,428,910	75,000	612,575,843	420,540,202	1,033,191,045	909,237,865

**Table 8. Payments list to NGOs under COVID-19 (Emergency Response to COVID-19 and Health System Preparedness)**

No	NGO	Province	Contract Number	Start Date	End Date	Ceiling excluding contingency	Payments by Quarter		Total Payment	Balance of Contract	Remarks
							Q2	Q3			
1	AADA	Hirat	AFG/MoPH/GCMU/COVID-19 /12	4-May-20	31-Mar-24	115,497,700	34,649,310	-	34,649,310	80,848,390	
2	AADA	Ghazni	AFG/MoPH/GCMU/COVID-19 /09	4-May-20	31-Mar-24	43,411,620	13,023,486	-	13,023,486	30,388,134	
3	BDN	Takhar	<b>Not yet</b>				Contract delayed/ unpaid yet.				
4	SAF	Jawazjan	AFG/MoPH/GCMU/COVID-19 /13	3-May-20	31-Mar-24	35,926,806	10,778,041	-	10,778,041	25,148,765	
5	JACK	Kunduz	AFG/MoPH/GCMU/COVID-19 /18	3-May-20	31-Mar-24	61,567,010	18,470,103	-	18,470,103	43,096,907	
6	BDN	Baghlan	AFG/MoPH/GCMU/COVID-19 /03	3-May-20	31-Mar-24	40,222,875	12,066,862	-	12,066,862	28,156,013	
7	OHPM	Khost	AFG/MoPH/GCMU/COVID-19 /16	3-May-20	31-Mar-24	35,919,240	10,775,772	-	10,775,772	25,143,468	
8	AKF	Badakhshan	AFG/MoPH/GCMU/COVID-19 /01	2-May-20	31-Mar-24	40,221,314	12,066,394	-	12,066,394	28,154,920	
9	HEWAD/NAC	Paktia	AFG/MoPH/GCMU/COVID-19 /24	3-May-20	31-Mar-24	61,000,000	18,300,000	-	18,300,000	42,700,000	
10	CHA	Ghor	AFG/MoPH/GCMU/COVID-19 /10	3-May-20	31-Mar-24	37,005,903	11,101,770	-	11,101,770	25,904,133	
11	AHEAD	Samangan	AFG/MoPH/GCMU/COVID-19 /26	2-May-20	31-Mar-24	33,795,300	10,138,590	-	10,138,590	23,656,710	
12	BDN	Balkh	AFG/MoPH/GCMU/COVID-19 /04	4-Jun-20	31-Mar-24	69,300,000	-	20,790,000	20,790,000	48,510,000	
13	HN-TPO/ORCD	Kunar	AFG/MoPH/GCMU/COVID-19 /17	3-May-20	31-Mar-24	34,468,256	-	10,340,476	10,340,476	24,127,780	
14	CAF	Logar	AFG/MoPH/GCMU/COVID-19 /20	1-May-20	31-Mar-24	33,756,800	Payment of the first installment is suspended/WJ				
15	SHDP	Urozgan	AFG/MoPH/GCMU/COVID-19 /29		31-Mar-24	33,791,258	10,137,377		10,137,377	23,653,881	
16	AADA	Nangarhar	AFG/MoPH/GCMU/COVID-19 /21	1-May-20	31-Mar-24	76,948,049	-	23,084,414	23,084,414	53,863,635	
17	SAF	Saripul	AFG/MoPH/GCMU/COVID-19 /27	3-May-20	31-Mar-24	35,916,306	10,774,891	-	10,774,891	25,141,415	
18	MMRCA	Badghis	AFG/MoPH/GCMU/COVID-19 /02	3-May-20	31-Mar-24	34,848,267	10,454,480	-	10,454,480	24,393,787	
19	MOVE	Daikundi	AFG/MoPH/GCMU/COVID-19 /06		31-Mar-24	34,098,855	10,229,656	-	10,229,656	23,869,199	
20	MRCA	Farah	AFG/MoPH/GCMU/COVID-19 /07	16-May-20	31-Mar-24	76,049,945	-	22,814,983	22,814,983	53,234,962	
21	SDO	Zabul	<b>Not yet</b>				Contract delayed/ unpaid yet.				
22	BRAC	Helmand	AFG/MoPH/GCMU/COVID-19 /11	3-May-20	31-Mar-24	44,479,299	-	13,343,789	13,343,789	31,135,510	
23	MRCA	Nimroz	AFG/MoPH/GCMU/COVID-19 /22	16-May-20	31-Mar-24	74,981,500	-	22,494,450	22,494,450	52,487,050	
24	SCA	Wardak	AFG/MoPH/GCMU/COVID-19 /30	2-May-20	31-Mar-24	37,009,088	11,102,726	-	11,102,726	25,906,362	
25	HN-TPO	Laghman	AFG/MoPH/GCMU/COVID-19 /19	3-May-20	31-Mar-24	34,475,629	10,342,688	-	10,342,688	24,132,941	
26	OHPM	Paktika	AFG/MoPH/GCMU/COVID-19 /25	3-May-20	31-Mar-24	38,078,040	11,423,412	-	11,423,412	26,654,628	
27	SDO	Faryab	AFG/MoPH/GCMU/COVID-19 /08	2-May-20	31-Mar-24	42,365,399	-	12,709,619	12,709,619	29,655,780	
28	SDO	Kabul	<b>Not yet</b>				Contract delayed/ unpaid yet.				
29	AKF	Bamyan	AFG/MoPH/GCMU/COVID-19 /05	2-May-20	30-Mar-24	33,999,689	10,199,906	-	10,199,906	23,799,783	
30	BARAN/OHPM	Kandahar	AFG/MoPH/GCMU/COVID-19 /15	3-May-20	31-Mar-24	69,300,000	-	20,790,000	20,790,000	48,510,000	
31	AHEAD	Nooristan	AFG/MoPH/GCMU/COVID-19 /23	20-May-20	30-Mar-24	21,807,083	-	6,542,125	6,542,125	15,264,958	
32	SCA	Parwan, Kapisa and Punjshir	AFG/MoPH/GCMU/COVID-19 /32	27-May-20	30-Mar-24	91,187,999	Payment of the first installment is suspended/WJ				
33	WHO	all provinces	AFG/MoPH/GCMU/COVID-19 /34	23-Apr-20	30-Mar-24	365,398,907	73,079,781		73,079,781	292,319,126	
34	UNICEF	all provinces	AFG/MoPH/GCMU/COVID-19 /33	14-Apr-20	30-Mar-24	1,760,880,000	1,760,880,000		1,760,880,000	-	
35	Consultants salaries	Kabul					-	1,246,050	1,246,050		
	<b>Total</b>						<b>2,069,995,245</b>	<b>154,155,906</b>	<b>2,224,151,151</b>		