



Ministry of Finance
Islamic Republic of Afghanistan

Afghanistan's Macroeconomic and Fiscal Updates

1st Quarterly
FISCAL BULLETIN
FY 1399

Macroeconomic and Fiscal Policy Directorate

General (MFPD)

Ministry of Finance – Afghanistan

Hamal 1399 (April 2020)



Ministry of Finance
Islamic Republic of Afghanistan

Quarterly Macroeconomic and Fiscal Bulletin

1st Quarterly Report FY1399

Afghanistan's Macroeconomic and Fiscal Performance

Macroeconomic and Fiscal Policy Directorate General (MFPD)

Ministry of Finance, Afghanistan

Hamal 1399 (April 2020)

Acknowledgments

The Quarterly Macroeconomic and Fiscal Bulletin (QMFB), which is published every quarter in a fiscal year, outlines the country's macroeconomic and fiscal performance during a quarter and compares the fiscal performance of current quarter with the previous quarter. It covers recent economic developments, revenue collection performance, and expenditure execution by sector, province and inputs, and presents the fiscal sustainability and fiscal balance of a quarter.

The Quarterly Macroeconomic and Fiscal Bulletin is intended for a wide audience, including policy makers, the development partners, the private sector, and the community analysts and professionals engaged in Afghanistan's economy.

This document was prepared by the staff of Macroeconomic and Fiscal Policy Directorate General of the Ministry of Finance. The authors are grateful for the cooperation, comments and suggestions received from the Government officials with respect to sharing of the data and statistics.

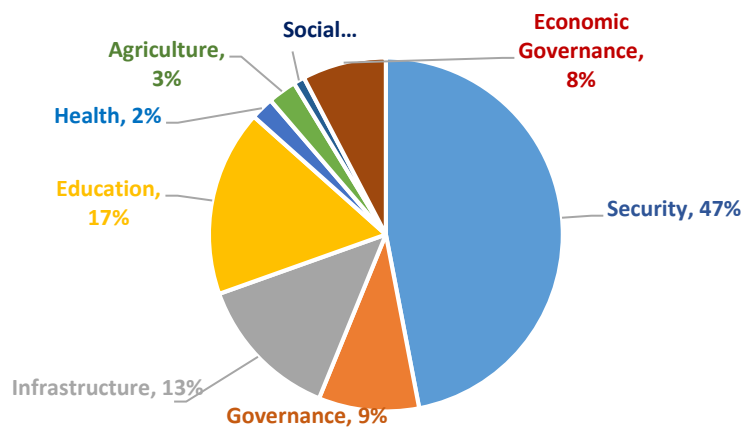
Table of contents

Executive Summary	2
Macro-Economic Overview.....	5
Revenue Performance.....	8
Revenues Collection by Agencies.....	9
Revenues Collection by Key Provinces	10
Grants.....	12
Expenditure Performance	14
Operating and Development Expenditure.....	14
Expenditure by COFOG	17
Expenditure Summary by Inputs	19
Debt	20
Fiscal Sustainability	21
Fiscal Balance	22
Annexure.....	24

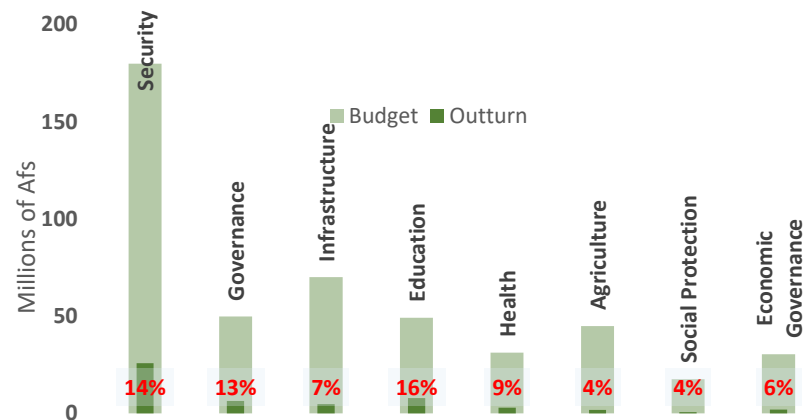
KEY MESSAGES IN CHARTS

Quarter 1, 1399

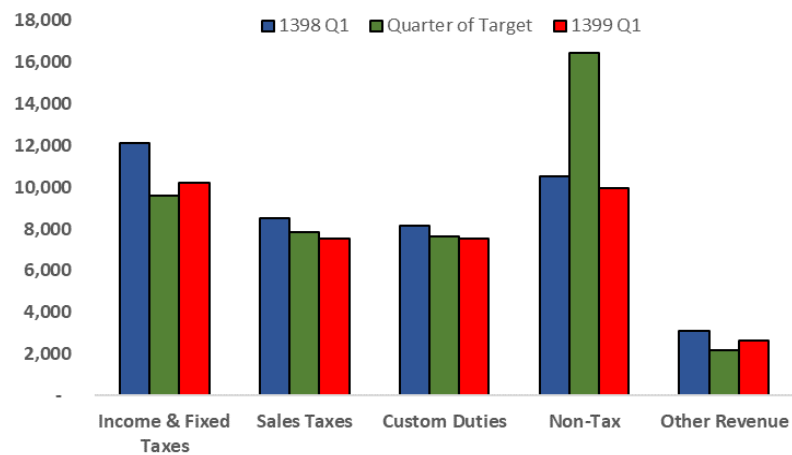
ANDS Expenditures



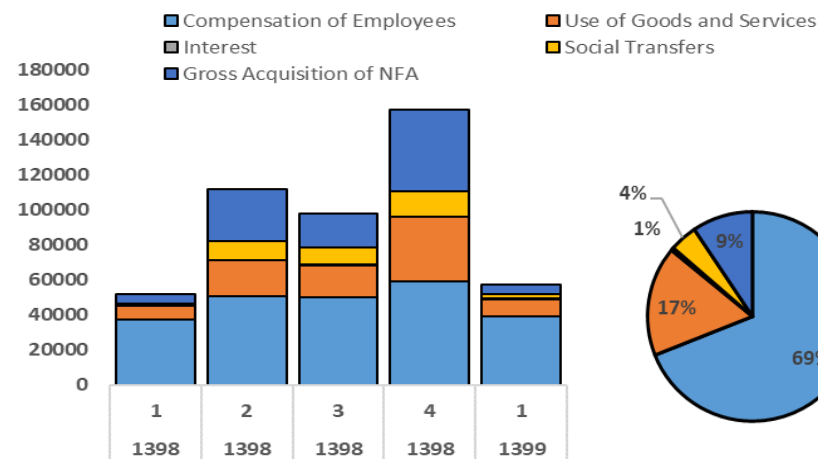
Budget Execution Rate



Revenue Summary



Expenditure Summary by Inputs



Executive Summary

The Afghan economy continued to recover slightly over FY1397, but severe drought and intensifying political uncertainty downturned growth to just 1.8 percent. Real GDP growth have reached 3.9 percent in FY1398, driven by easing of drought conditions and rapid agriculture growth. The impact of strong agriculture performance was offset by slow growth in service and industry sectors due to weak confidence for investment and political uncertainty and increasing insecurity in the country. Agriculture sector grown by 17.5 percent, mainly driven by growth in cereals. Beside, fruit production increased by 25.5 percent after contracting by 8 percent in FY1397. On the other hand, industry sector grown by 4.8 percent, while service sector growth by negative 1.4 percent during FY1398. Slow growth in both industry and services reflected weak confidence which was associated by presidential elections, continued insecurity and unknown outcomes of peace discussions with the Taliban.

In the first quarter of FY1399, the Afghan economy contracted sharply reflecting continued insecurity and political uncertainty and the impact of the COVID-19 as it has spread rapidly all over Afghanistan. With major disruptions to domestic economic activity, regional trade, and remittance flows, the economy is now contracting rapidly. With declining incomes and increasing food prices, hardship is increasing, with the poverty rate expected to increase up to 72 percent over FY1399. Real GDP is expected to contract highly during FY1399 due to economic disruptions associated with COVID-19 as well and might impact on the next years.

Prices were stable during FY1398, and the average inflation rate were 2.3 percent due to low international energy prices, but the prices for some food items increased rapidly by more than 20 percent in first quarter of FY1399.

During FY1398, the Afghani currency remained stable against major international currencies, but it depreciated against US dollar by 2.8 percent. But during the first quarter FY1399, the Afghani currency appreciated by 1.5 percent against the Euro currency, driven by lower imports and increased demand for Afghani in province bordering Pakistan. Afghani currency remained stable against the US dollar with Afs 77 per US dollar, due to the central bank limited foreign exchange interventions.

Domestic revenue collection continued to perform well during the last quarter of FY1398 and total collection reached to Afs 207.3 billion. By end of FY1398, share of domestic revenues equaled to around 15.7 percent of GDP. The strong revenue performance was mainly driven by one-off revenue collections of around Afs 32 billion, of which Afs 24 billion were transferred from Da Afghanistan Bank operating profit. In the beginning of FY1399 under a baseline scenario, domestic revenues are estimated to decline from Afs 209 billion in FY1398 to Afs 177 billion including central bank transfers due to the spread of COVID-19 virus round the country. The collection in the first quarter of FY1399 has rapidly deteriorated driven by reduced economic activity, restrictions on international trade, and deteriorating compliance, core domestic revenues were lower by 34 percent against the target.

Total government's revenue collection including grants till the end of the first quarter of FY1399 was Afs 54.3 billion, of which Afs 37.8 billion collected from domestic sources. Tax revenue including custom was Afs 26.1 billion, which makes 48.1 percent of domestic sources. The remaining portion came from the non-tax revenue. Domestic revenue collection till the end of the first quarter was 11 percent lower than the same period in 1398 driven by the impact of COVID-19, weak confidence, political uncertainty, and continued insecurity in the country. Similarly, revenue collection including donor grants has fallen by 14 percent as a result of reduction of 22 percent in grants in the first quarter of FY1399.

On the expenditure side, the government spending by the end of the first quarter reached Afs 51.9 billion. Recurrent spending reached Afs 48.1 billion with an estimated execution rate of 16 percent. It shows 15 percent higher compared with the same period of last year. The development budget execution rate was relatively lower by five percent only, with an Afs 9.1 billion. Spending was 6 percent lower compared with same period of last year. The low development budget execution rate is mainly driven by weak execution of donor-managed non-discretionary projects. Donor financed non-discretionary projects are currently undergoing significant restructuring to funding the responds to the COVID-19 pandemic.

Overall operating balance, was positive in this period. Total operating budget for the year 1399 is Afs 288.1 billion. Total budget allocation for both operating and development is Afs 473.1 billion which will relatively adjust in the mid-year review due to pandemic issue in the country. Annual budget 1399 was adjusted for an increase of in code 22, 23, 24 respectively.

Table 1. GFS Summary

	1398 Q1	1399 Budget	1399 Q1
Revenue	63,557	437,205	54,306
Tax Revenue	29267	103864	26159
Non-Tax Revenue	11931	71066	11699
Grants	21119	262274	16435
Social Contributions	1240	0	12
Expenditure	46241	362670	51905
Wages and Salaries	37409	208248	39500
Goods and Services	7777	119011	9711
Interest	125	1385	252
Grants and Transfers	929	34025	2442
Overall Operating Balance	17316	74535	2400
Primary Operating Balance	17442	75921	2652

Gross Acquisition of Fixed Assets	5575	120990	5363
Net Acquisition of Fixed Assets	5569	120990	5292
Overall Balance	11747	-46455	-2892
Primary Balance	11873	-45070	-2640
Gross Acquisition of Financial Assets	-8235	46455	1595

* 1. Q stands for quarter 2. YTD stands for Year to Date

Table 2. Adjustments in the Budget

Operating Only	Original Budget	Adjusted Budget	Change
TOTAL GROSS EXPENDITURES	271560.4	299868.9	10%
RECURRENT EXPENDITURES	260000.4	288173.8	11%
Compensation of Employees	205443.9	206184.2	0%
Use of Goods and Services	50899.2	57856.6	14%
Interest	857.3	1385.2	62%
Social Transfers	2800.0	22747.7	712%
	11559.9	0.0	
ACQUISITION OF ASSETS	11559.9	11695.0	
Gross Acquisition of NFA	11559.9	11695.0	1%
Operating and Development			
Security	163998.5	179976.8	10%
Governance	36858.9	49781.1	35%
Infrastructure	61004.8	70037.9	15%
Education	49539.9	49161.8	-1%
Health	16809.2	31251.8	86%
Agriculture	30464.1	44832.0	47%
Social Protection	24543.6	17645.4	-28%
Economic Governance	13784.2	30498.3	121%
Unclassified	27393.2	0.0	-100%
TOTAL	424396.4	473185.2	11%

Macro-Economic Overview

Summary:

During the first quarter of FY1399, the economy is estimated to have contracted highly due to the impact of COVID-19 crisis which was rapidly spread all over the country in a month. Real GDP growth is expected to contract by negative 5 percent due to economic disruptions associated with COVID-19 crisis. Wheat production and other agriculture outputs supported the agriculture sector growth, while industry and service output expected to be hit hard by the imposition of lockdowns and border closures. Household consumption expected to decline highly due to lower households incomes, disruption to services and retail activities. In addition, investment also expected to have sharply declined given by negative impact of the COVID-19 crisis.

Prices were stable during FY1398 and inflation rate was just 2.3 percent due lower international energy prices, but by the beginning of the first quarter of FY1399 and the spread of COVID-19 virus, food prices spiked and increased by more than 20 percent.

The Afghan economy continued to recover during FY1397 and FY1398 that reached to 2.9 percent. The agriculture sector is estimated to have grown by 7.5 percent, driven by the easing of drought condition and improved agriculture production. Increases political uncertainty, however, are expected to have continued to reduce private sector confidence and investment. On the other hand, both industry and service sector grown very slow by two and 1.8 percent respectively which is reflected by weak confidence for investment and business activities associated with political uncertainties and continued insecurity in the country.

Exchange rate remained stable against major international currencies, but it depreciated against US dollar by 2.8 percent. But during the first quarter FY1399, the Afghani currency appreciated by 1.5 percent against the Euro currency, driven by lower imports and increased demand for Afghani in province bordering Pakistan. Afghani currency remained stable against the US dollar with Afs 77 per US dollar, due to the central bank limited foreign exchange interventions

During the last quarter of FY1398, consumer price index have increased slightly by an average of 1.1 percent, driven by high food prices that increased by 2.1 percent, and lower growth saw in non-food items by 0.4 percent.

By end of the first quarter of FY1399, the headline CPI rate slightly increased by 1.7 percent growth which mainly driven by high food items that reached to 4 percent, while non-food price remain stable to be at 0.2 percent respectively.

By the spread of COVID-19 around the country and globe, will impact highly on border closers and lockdown in the country and the prices will rise highly, particularly the food prices will reach to a very high prices and might reach to above 5 percent in the second and third quarter of the year.

Table 3. Inflation

% - Q-o-Q	1398	1398	1399
	Q3	Q4	Q1
Overall Index (average)	118.1	119.3	121.4
CPI Rate (average)	-2.00%	1.10%	1.70%
Food	-4.30%	2.10%	4.00%
Non-Food	-0.50%	0.40%	0.20%

Table 4. Marco-Economic Growth

In percentage change Unless otherwise noted	Historic 1398	Current 1399	Budget 1400
Real GDP Growth - Factor Price	3.2%	-6%	4.2%
Real GDP Growth - Market Price	3.9%	-5.0%	3.6%
Nominal GDP Level (Afs bn)	1319.9	1344.2	1430.0
NGDP by Sector			
Primary	17.5%	4.5%	6.3%
Secondary	4.8%	-8.1%	24.2%
Tertiary	-1.4%	-11.0%	2.4%
GDP Deflator	2.2%	7.7%	2.8%
CPI Inflation Average	2.8%	5.1%	4.3%

Real GDP growth have reached 3.9 percent in FY1398, driven by easing of drought conditions and rapid agriculture growth. The impact of strong agriculture performance was offset by slow growth in service and industry sectors due to weak confidence for investment and political uncertainty and increasing insecurity in the country. Agriculture sector grown by 17.5 percent, mainly driven by growth in cereals. Beside, fruit production increased by 25.5 percent after contracting by 8 percent in FY1397. On the other hand, industry sector grown by 4.8 percent, while service sector growth by negative 1.4 percent during FY1398. Slow growth in both industry and services reflected weak confidence which was associated by presidential elections, continued insecurity and unknown outcomes of peace discussions with the Taliban.

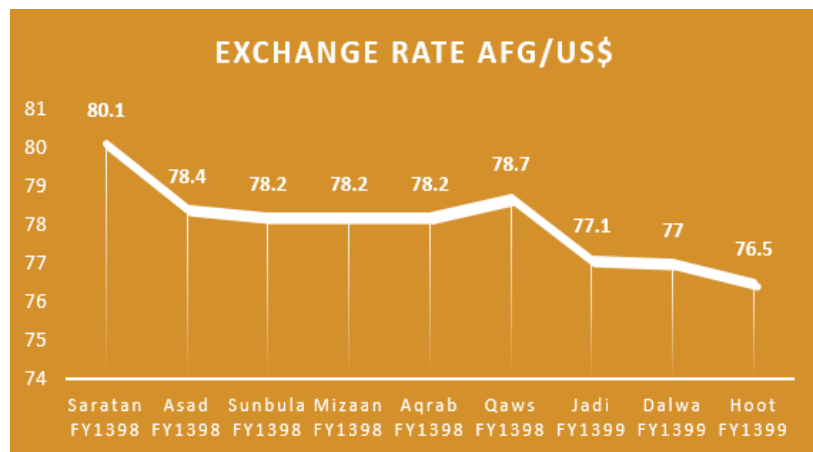
Available indicators show signs of a sharp contraction in the first quarter of FY1399, reflecting the impacts of COVID-19 crisis, insecurity and political uncertainty in the country. Due to these issues, the real GDP growth is estimated

Exchange Rate

During FY1398, the Afghani currency remained stable against major international currencies, but it depreciated against US dollar by 2.8 percent. While during the first quarter FY1399, the Afghani currency appreciated by 1.5 percent against the Euro currency, driven by lower imports and increased demand for Afghani in province bordering Pakistan. Afghani currency remained stable against the US dollar with Afs 77 per US dollar, due to the central bank limited foreign exchange interventions.

A weaker exchange rate tends to make exports more competitive, as Afghan products will be less expensive for foreigners to buy. However, in Afghanistan, the exchange rate plays an insignificant role to help the BoP because of supply deficiencies. Due to unexpected decline in the foreign aid, there is possibility that Afghani will depreciate annually by 1.5 percent in the medium term.

Figure 1: Currency exchange rate



by the Ministry of Finance of Afghanistan to contract to negative 5 percent in this year. Consumption and investment are expected to become slower due to social distance measures and weak confidence. Moreover, revenue collection expected to decline due to lockdown in the country which will impact on less economic activities and border closures.

Impacts of COVID-19 on the agriculture sector so far have been limited, as favorable weather condition are coming soon for the agriculture production especially for the wheat production. Production of fresh and dry fruits for processing and export, have negatively impacted due to disruption to supply chains and closure of export routes.

Industry and service sectors have strongly impacted by the spread of the Coronavirus in the country during the first quarter of FY1399. Border closures impacted highly on export companies and those that rely on imported inputs. Business activities also negatively impacted by contraction in customer demand during this period. Demand for goods and services declined highly due to lockdown measures.

By end of the first quarter of FY1399, the CPI inflation rate slightly increased by 1.7 percent growth which mainly driven by high food items that reached to 4 percent, while non-food price remain stable to be at 0.2 percent respectively. It is expected that by mid-year the inflation growth will increase to 5 percent due to COVID-19 crisis.

Revenue Performance

Total government's revenue collection including grants till the end of the first quarter of FY1399 was Afs 54.3 billion, of which Afs 37.8 billion collected from domestic sources. Tax revenue including custom was Afs 26.1 billion, which makes 48.1 percent of domestic sources. The remaining portion came from the non-tax revenue. Domestic revenue collection till the end of the first quarter was 11 percent lower than the same period in 1398 driven by the impact of COVID-19, weak confidence, political uncertainty, and continued insecurity in the country. Similarly, revenue collection including donor grants has fallen by 14 percent as a result of reduction of 22 percent in grants in the first quarter of FY1399.

Table 5. Revenue Summary

In millions of Afghanis	1398 Q1	1399 Budget	1399 Q1	% Target	% Change on 1398
Revenues Including Grants	63,557	437,205	54,306	12%	-14%
Revenues Excluding Grants	42,438	174,931	37,870	22%	-11%
Revenue (without customs)	34,283	144,426	30,315	21%	-11%
Tax Revenues (without customs)	21,112	73,360	18,604	25%	-12%
Fixed Taxes	3,120	10,469	2,803	27%	-10%
Income Taxes	8,998	27,978	7,407	26%	-18%
Property Taxes	136	471	129	27%	-5%
Sales Taxes	8,500	31,367	7,526	24%	-11%
Other Taxes	-	-	-	-	-
Customs Duty, Import Taxes	8,155	30,504	7,556	25%	-7%
Non Tax Revenue	10,531	65,841	9,934	15%	-6%
Income from Capital Property	490	2,248	407	18%	-17%
Sales of Goods and Services	2,601	7,670	2,018	26%	-22%
Administrative Fees	7,221	26,177	7,127	27%	-1%
Royalties	25	0	-	0%	-100%
Non Tax Fines and Penalties	126	692	245	35%	94%
Extractive Industry	67	1,692	138	8%	105%
Miscellaneous Revenue	1,400	5,226	1,764	34%	26%
Sales of Land and Buildings	8	-	72	-	790%
Social Contributions	1,240	-	12	-	-99%
Grants	21,119	262,274	16,435	6%	-22%
Foreign Governments	11,983	-	15,060	-	26%
International Organization	9,136	-	1,375	-	-85%
Other Government Units	-	-	-	-	-

Revenues Collection by Agencies

Table 6 shows the revenue collection by agencies. 77.6 percent of the revenue was collected by the Ministry of Finance and the remaining revenue (22.4%) was collected by other agencies. 57.1 percent revenue collection of the Ministry of Finance was collected through the Customs departments, and followed by the Large taxpayer office with 19.7 percent.

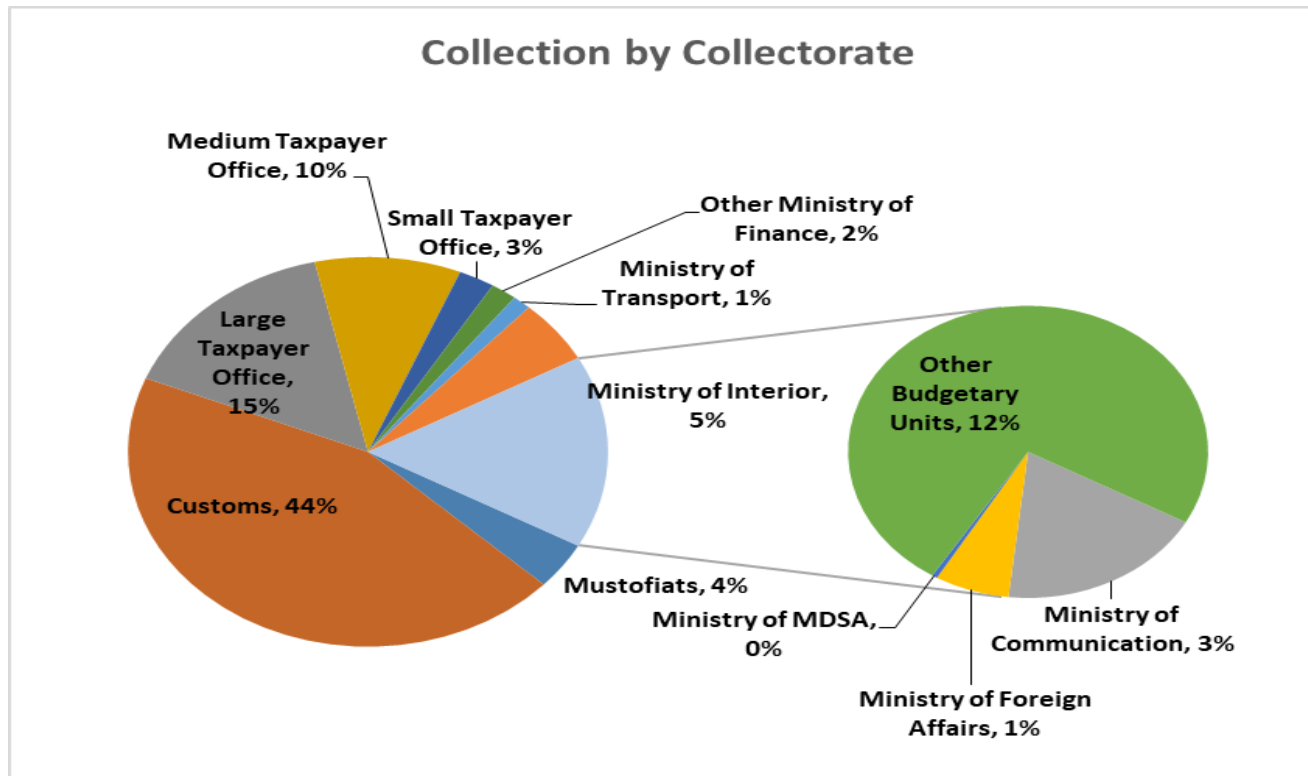
Revenue collection through the Ministry of Finance's collectorate show slightly lower collection performance (9 percent higher) over collection for the same period of FY1398. STO is the first top performer with 20 percent higher collection compared with same period of previous year, the second performer is Mustofiats with 14 percent higher collection, while the Customs and other Ministry of Finance agencies have lower collection than the same period in previous year.

Among other key ministries, the Ministry for Martyrs, Disabled and Social Affairs (MDSA) collection drop to -98 percent. Similarly, the Ministry of Foreign Affairs and Ministry of Communication revenue collection was 51 and 40 percent less than the same period collection in FY1398 respectively. While the Ministry of Transport, and Interior have the higher collection by 3 and 2 percent respectively. These figures will more likely be changed after reconciliation and reclassification.

Table 6. Revenues by Collectorate

In millions of Afghanis	1398 Q1	1399 Q1	% Change on 1398
Ministry of Finance	32229	29388	-9%
Mustofiats	1304	1487	14%
Customs	19203	16788	-13%
Large Taxpayer Office	6317	5791	-8%
Medium Taxpayer Office	3832	3735	-3%
Small Taxpayer Office	768	923	20%
Other Ministry of Finance	805	664	-18%
Other Key Ministries	10209	8483	-16%
Ministry of Transport	461	473	3%
Ministry of Interior	1968	2008	2%
Ministry of Communication	1902	1138	-40%
Ministry of Foreign Affairs	827	408	-51%
Ministry of MDSA ¹	1238	29	-98%
Other Budgetary Units	3813	4426	18%

1/ Martyrs, Disabled and Social Affairs

Figure 2: Revenue collection by collectorate

Revenues Collection by Key Provinces

Revenue collection by province shows all types of revenues collecting during a quarter, as showed in table 7 below. Typically, the provinces close to borders collected higher revenue than other provinces because of the large amount of export and import (without the customs offices) cross the border province and generated higher revenue through custom duty. The collection by the key provinces bordered by neighboring countries had higher collections compared with non-border provinces. Almost collection of most of the provinces decreased compared with the same quarter of last year. Among these provinces, Nangarhar and Herat provinces had the highest collection of Afgani 4.7 and 4.5 billion (25 and 19 percent of the target) in the first quarter of FY1399.

Table 7. Revenue from All Provinces

In millions of Afghanis	1398 Q1	1399 Est. Target	1399 Q1	% Target	% Change on 1398
REVENUES exc. grants	42,446.1	174,930.8	37,871.8	22%	-11%
Badakhshan	90	371	66	18%	-27%
Badghis	36	150	32	21%	-13%
Baghlan	114	472	128	27%	12%
Balkh	3,139	12,938	3,297	25%	5%
Bamyan	53	220	61	28%	14%
Central Ministries	17,907	73,783	15,433	21%	-13%
Dikondy	33	138	15	11%	-56%
Farah	504	2,079	978	47%	94%
Faryab	1,370	5,646	1,215	22%	-11%
Ghazni	106	436	142	32%	34%
Ghor	27	111	22	20%	-17%
Helmand	172	709	172	24%	0%
Herat	5,718	23,567	4,464	19%	-22%
Jawzjan	103	425	83	20%	-20%
Kabul	768	3,165	922	29%	20%
Kandahar	3,260	13,438	2,769	21%	-15%
Kapisa	33	135	43	32%	32%
Khost	421	1,735	342	20%	-19%
Kunar	60	246	48	19%	-20%
Kunduz	359	1,482	357	24%	-1%
Laghman	62	254	58	23%	-6%
Logar	24	99	38	38%	58%
Nangarhar	4,565	18,816	4,700	25%	3%
Nimroz	2,207	9,096	1,555	17%	-30%
Nuristan	16	65	9	14%	-43%
Offshore Payments	0	0	0	-	-
Paktika	356	1,466	104	7%	-71%
Paktiya	491	2,023	424	21%	-14%
Pangsher	23	96	22	23%	-7%
Parwan	107	443	62	14%	-42%
Samangan	62	255	54	21%	-13%
Saripul	47	192	44	23%	-6%
Takhar	114	471	103	22%	-10%
Uruzgan	23	94	15	16%	-35%

Wardak	55	226	63	28%	16%
Zabul	22	91	33	36%	47%

Table 8. Revenues by key province

In millions of Afghanis	1398 Q1	1399 Est. Target	1399 Q1	% Target	% Change on 1398
Kabul	768	3165	922	29%	20%
Nangarhar	4565	18816	4700	25%	3%
Balkh	3139	12938	3297	25%	5%
Kandahar	3260	13438	2769	21%	-15%
Faryab	1370	5646	1215	22%	-11%
Herat	5718	23567	4464	19%	-22%
Nimroz	2207	9096	1555	17%	-30%
Central Ministries	17839	73783	15297	21%	-14%

Grants

Donor grants support to core budget which finances major expenditures items in both operating and development budget. The grants reimbursement which is added with the domestic revenue make up to total available resources for the government. Total revenue including grants till the end of the first quarter amounted to Afs 54.31 billion out of which Afs 16.44 billion was grants.

Table 9a presents the operational grants for the first quarter of FY1399. CSTC-A in the Ministry of Defense as the largest component consisted of 55 percent of total grants in the first quarter, which was 39 percent for the same fiscal period in 1398. Funds released from LOTFA increased by 44 percent in the first quarter from 41 percent in the same quarter of 1398. ARTF and CSTC-A resource at the Ministry of Interior spending are slightly less compared to 1398.

Table 9b presents the largest development projects financed through grants during the first quarter of FY1399. **North South Power Transmission Enhancement Project** is the first largest grant provided with Afs 168 million disbursement during the first quarter. The second largest project is **Energy Supply Improvement Investment Program-Project**, which disbursed Afs 166 million by the end of the first quarter of FY1399.

Table 9a. Operating Grants

All Values are in Million Afs	1398 Q1	% Total	1399 Q1	% Total
Afghanistan Reconstruction Trust Fund (ARTF)	11	0%	127	1%
Law & Order Trust Fund (LOTFA)	4,840	41%	6,588	44%
CSTC-A ¹ MoD	4,599	39%	8,324	55%
CSTC-A ¹ MoI	2,423	20%	0	0%

Table 9b. Largest Development Grants for the YTD

All Values are in Million Afghanis	Code	1399 YTD
0375-AFG(EF) North South Power Transmission Enhancement Project	35520	168
0464-Energy Supply Improvement Investment Program-Project 1	35530	166
0362 Water Resources Development Investment Program Project 2	35410	153
PTEC IL 22-7 Expansion Strengthening and Integration of NEPS and SEPS Power Systems and Capacity Building of DABS	38200	144
G0556-AFG Energy Supply Improvement Investment Program-Project 04	35590	139
0332 Energy Sector Development investment Program Trance 4	35430	125
G0507 (EF) Panj Amu River Basin Sector Project (MAIL)	35490	88
0377-AFG Energy Sector Development Investment Program Project 5	35440	67
Grant No: DSF 2000000773 support to National Prity Program 2	41220	59
Scaling up innovative Approaches to Respond to TB Challengers in Afghanistan	40990	37
0167/0170Nangarhar Valley Development Authority Ma	35200	36
Regional and Domestic Connectivity	32860	31
G0506(SF) Panj Amu River Basin Sector Project	35500	27
TF0A7314 Afghanistan Sehatmandi Project	33010	24
G0508 Road Asset Management Project	35480	21
NPGA 2012	48900	15
0374AFG(SF) North South Power Transmission Enhancement Project	35510	14
Basic Package of Health Services and the Essential Package of Hospital Services	30750	13
UNHCR Support to MORR 2013	36130	12
0167/0170-Water Resources Development Investment Program-MEW	35050	11

Expenditure Performance

Operating and Development Expenditure

Government budget consists of both operating and development budgets. Operating budget consists of the day-to-day expenses of the Government, i.e. the cost of salaries, fuel, textbooks, and medicines. Development budget covers expenditures on development projects such as road building and irrigation systems. Table 10 presents comparison of operating expenditures in the first quarter of 1399 and 1398. The total operating expenditure has increased by 15 percent compared to the same period in 1398. All components of the operating expenditure increased in the first quarter, expenditures on acquisition of assets has the highest increase of 2244 percent and expenditure on compensation of employees has the lowest increase of 6 percent. Table 11 shows that development expenditures which decreased by 6% compared to the first quarter of 1398. Discretionary expenditures increased by 21 percent and non-discretionary expenditure decreased by 36 percent. Expenditure on use of goods has increase of 23 percent, while expenditure on acquisition of NFA has decrease of 29 percent compared with same quarter of last year.

Table 10. Operating Expenditure

In millions of Afghanis	1398 Q1	1399 Q1	1399 Budget	1399 Allocated	% Budget.	% Change on 1398
TOTAL GROSS EXPENDITURES	42,090	48,194	299,869	294,092	16%	15%
TOTAL NET EXPENDITURES (2)	42,084	48,123				
RECURRENT EXPENDITURES						-
Compensation of Employees	37,409	39,500	206,184	205,969	19%	6%
Wages and Salaries	36,117	38,768				7%
o/w Wages and Salaries in Cash	32,131	35,218				10%
o/w Wages and Salaries in Kind	3,418	2,858				-16%
Social Benefits	1,360	791				-42%
Other Compensation	-68	-59				
Use of Goods and Services	3,559	4,540	57,857	53,895		28%
Travel	388	345				-11%
Food	353	520				47%
Contracted Services	411	338				-18%
Repairs and Maintenance	269	221				-18%
Utilities	340	350				3%
Fuel	1,080	1,047				-3%
Tools and Materials	224	571				155%
Other Use of Goods and Services	494	1,149				
Interest	125	252	1,385	1,385	18%	100%
To Non-Residents						

Social Transfers	929	2,410	22,748	22,746	11%	159%
Subsidies	175	350				100%
Grants	170	0				-100%
<i>Foreign Grants</i>	170	0				
<i>Current Grants</i>	0	0				
Social Security	506	2,000				295%
Other Social Transfers	79	60				-24%
o/w Social Assistance	0	0				-
o/w Advance Subsidies, Grants	79	60				-24%
ACQUISITION OF ASSETS						
Gross Acquisition of NFA	61	1,421	11,695	11,481		2244%
Net Acquisition of NFA ¹	55	1,350				2375%
Sale of Land and Buildings	-6	-71				1068%
Buildings and Structures	6	620				9631%
Machinery / Equipment (>50,000)	32	104				223%
Valuables	0	1				-
Land	15	696				4535%
Capital Advance Payments	7	0				-100%

1/ Net of proceeds from Sale of Non-Financial Assets

Table 11. Development Expenditure Summary

In millions of Afghanis	1398 Q1	1399 Q1	1399 Budget	1399 Allotted	% Budget.	% Change on 1398
TOTAL GROSS EXPENDITURES	9,732	9,145	181,728	180,940	5%	-6%
Discretionary Budget	5,024	6,082			-	21%
Non-discretionary Budget	4,708	3,064			-	-35%
TOTAL NET EXPENDITURES (2)	9,726	9,074				
Use of Goods and Services	4,218	5,171	61,155	61,028	8%	23%
Travel	88	37				
Communications	1	3				
Contracted Services	3,420	4,247				
Repairs and Maintenance	33	27				
Utilities	5	3				
Fuel	29	9				
Other Use of Goods and Services	641	846				
o/w Tools and materials (< 50,000)	0	0				
o/w Other Expenses	257	333				

o/w Advances and Return of Expenditure	144	509				
Subsides, Grants, Social Expenditures	0	32	11,278	11,278		
ACQUISITION OF ASSETS						
Gross Acquisition of NFA	5,514	3,942	109,295	108,634	4%	-29%
Net Acquisition of NFA ¹	5,508	3,871				
Sale of Land and Buildings	-6	-71				
Buildings and Structures	2,471	2,964				
Machinery / Equipment (>50,000)	3,280	946				
Valuables	0	0				
Land	0	0				
Capital Advance Payments	-237	32				

1/ Net of proceeds from Sale of Non-Financial Assets

Expenditure by Economic Sectors

Table 12 presents comparison of sector-wise expenditures for the first quarter of 1399 and 1398. These sectors include Security, Governance, Education, Health, Agriculture, Social Protection, Infrastructure and Economic Governance. Looking at the expenditures, the table shows that the gross expenditure in the first quarter of 1399 is 9 percent higher than in the same quarter in 1398. The sector-wise expenditure is provided both for operating and development budget. Operating budget expenditure shows 14 percent increase and development budget expenditure shows 10 percent decrease compared with the last year same period.

The execution performance of economic governance has the highest improvement of 125 percent, expenditure on Infrastructure, Education, and security sectors increased by 58, 24 and 3 percent respectively. While expenditure on Health, Governance, Agriculture, and Social Protection decreased by 58, 19, 16 and 14 percent respectively.

Table 12. ANDS Expenditures

In millions of Afghanis	1398 Q1	1399 Q1	1399 Budget	1399 Allocated	%	% Change on 1398
TOTAL GROSS EXPENDITURES	52,156	56,882	473,185	468,678	12%	9%
Operating Budget	42,064	47,801	294,400	290,275	16%	14%
Development Budget	10,092	9,081	28,792	28,409	32%	-10%
Security	25,854	26,722	179,977	179,588	15%	3%
Operating Budget	25,840	26,650	178,031	177,642	15%	3%
Development Budget	14	72	1,946	1,583	5%	417%
Governance	6,413	5,223	49,781	49,516	11%	-19%
Operating Budget	4,697	4,938	22,935	22,670	22%	5%
Development Budget	1,716	286	26,846	26,826	1%	-83%
Infrastructure	4,817	7,618	70,038	69,715	11%	58%
Operating Budget	763	1,355	5,767	5,670	24%	78%

1st Quarterly Macroeconomic and Fiscal Bulletin, FY 1399

Development Budget	4,055	6,263	0	0		54%
Education	7,807	9,694	49,162	47,688	20%	24%
Operating Budget	7,577	9,367	44,374	42,900	22%	24%
Development Budget	230	327	0	0		42%
Health	2,872	1,195	31,252	31,232	4%	-58%
Operating Budget	625	661	7,113	7,113	9%	6%
Development Budget	2,247	534	0	0		-76%
Agriculture	1,780	1,489	44,832	43,132	3%	-16%
Operating Budget	464	472	4,054	2,353	20%	2%
Development Budget	1,315	1,016	0	0		-23%
Social Protection	672	576	17,645	17,574	3%	-14%
Operating Budget	647	527	16,779	16,708	3%	-19%
Development Budget	24	50	0	0		106%
Economic Governance	1,941	4,363	30,498	30,234	14%	125%
Operating Budget	1,450	3,830	15,347	15,219	25%	164%
Development Budget	491	533	0	0		8%
Unclassified	0	0	0	0	-	-
Operating Budget	0	0	0	0	-	-
Development Budget	0	0	0	0	-	-

Expenditure by COFOG

Table 12 presents expenditures based on the COFOG -Classification of Functions of the Government, which is a classification of core government activities by the UN. It covers 10 core functions of the government. Major portion of development spending is capital in nature and majority of operating spending are recurrent in nature. However, there is some spending in development spending such as salary of technical assistants which are recurrent in nature and similarly there is some operating spending which is capital in nature.

Total gross expenditure in the first quarter of 1399 was Afs 10.21 billion. This shows a decrease of 89% from the same quarter of 1398. Recurrent expenditure decreased by 87 percent similarly, capital expenditure has decreased by 99 percent. Spending on Education has increased, whereas spending in all other sections have decreased in the first quarter of 1399. Overall, total net expenditure in the first quarter has decreased as compared to the same period in 1398.

Table 13. COFOG Expenditure

In millions of Afghanis	1398 Q1	1398 % Total	1399 Q1	1399 % Total	% Change
TOTAL NET EXPENDITURE	94,842	100%	10,142	99.3%	-89%
Sale of Land and Buildings	-6	0%	-71	-0.7%	1068%
TOTAL GROSS EXPENDITURE	94,848	100%	10,213	100.0%	-89%
RECURRENT EXPENDITURE	77,725	82%	10,032	98.2%	-87%
CAPITAL EXPENDITURE	17,122	18%	182	1.8%	-99%
General Public Services	20,848	22%	1,271	12.4%	-94%
Recurrent Expenditure	11,966	12.6%	1,089	10.7%	-91%
Capital Expenditure	8,882	9.4%	182	1.8%	-98%
Defense	51,198	54%	81	0.8%	-100%
Recurrent Expenditure	49,422	52.1%	81	0.8%	-100%
Capital Expenditure	1,776	1.9%	0	0.0%	-100%
Public Order and Safety	8,800	9%	5	0.1%	-100%
Recurrent Expenditure	8,636	9.1%	5	0.1%	-100%
Capital Expenditure	164	0.2%	0	0.0%	-100%
Economic Affairs	7,352	8%	24	0.2%	-100%
Recurrent Expenditure	1,738	2%	24	0.2%	-99%
Capital Expenditure	5,614	6%	0	0.0%	-100%
Environmental Protection	5	0%	0	0.0%	-100%
Recurrent Expenditure	5	0%	0	0.0%	-100%
Capital Expenditure	0	0%	0	0.0%	-
Housing and Communal Amenities	13	0%	1	0.0%	-93%
Recurrent Expenditure	9	0%	1	0.0%	-90%
Capital Expenditure	4	0%	0	0.0%	-100%
Health	1,076	1%	21	0.2%	-98%
Recurrent Expenditure	1,025	1%	21	0.2%	-98%
Capital Expenditure	51	0%	0	0.0%	-100%
Recreation, Culture and Religion	342	0%	4	0.0%	-99%
Recurrent Expenditure	263	0%	4	0.0%	-99%
Capital Expenditure	79	0%	0	0.0%	-100%
Education	798	1%	8,803	86.2%	1003%
Recurrent Expenditure	245	0%	8,803	86.2%	3486%
Capital Expenditure	552	1%	0	0.0%	-100%
Social Protection	4,416	5%	4	0.0%	-100%
Recurrent Expenditure	4,416	5%	4	0.0%	-100%
Capital Expenditure	0	0%	0	0.0%	-

Expenditure Summary by Inputs

Table 14 presents expenditure based on the major code level. In the first quarter of 1399, the highest spending was in Compensation of Employees section with 19 percent execution rate, while the lowest spending was on 'interest' with 18 percent execution rate. Spending for almost all codes had increased as compared to the same quarter in 1398.

Table 14. Expenditure Summary by Input

In millions of Afghanis	1398 Q1	1399 Budget	1399 Allocated	1399 Q1	% Growth on 1398	% Budget.
TOTAL GROSS EXPENDITURES	51816	483660	478481	57268	11%	12%
Operating Budget	42084	307168		48319	15%	16%
Development Budget	9732	176492		9145	-6%	5%
Discretionary Budget	5024			6082	21%	
Non-discretionary Budget	4708			3064	-35%	
TOTAL NET EXPENDITURES	51810			57197	10%	
RECURRENT EXPENDITURES	46241			51905	12%	
Compensation of Employees	37409	208248	208033	39500	6%	19%
Wages and Salaries	36117			38768	7%	
Social Benefits	1360			791	-42%	
Other Compensation	-68			-59		
Use of Goods and Services	7777	119011	114923	9711	25%	8%
Travel	476			381	-20%	
Food	354			523	48%	
Contracted Services	3832			4585	20%	
Repairs and Maintenance	302			248	-18%	
Utilities	345			352	2%	
Fuel	1109			1056	-5%	
Tools and Materials	463			575	24%	
Other Use of Goods and Services	896			1990	122%	
Interest	125	1385	1385	252	100%	18%
Social Transfers	929	34025	34024	2442	163%	7%
Subsidies	175			350	100%	
Grants	170			0	-100%	
Foreign Grants	170			0		
Current Grants	0			0		
Social Security	506			2000	295%	
Other Social Transfers ¹	78			92	18%	
ACQUISITION OF ASSETS						
Gross Acquisition of NFA	5575	120990	120115	5363	-4%	4%
Net Acquisition of NFA ²	5569			5292	-5%	
Sale of Land and Buildings ³	-6			-71	1068%	
Buildings and Structures	2478			3584	45%	
Machinery / Equipment	3312			1050	-68%	
Valuables	0			1	-	
Land	15			696	4535%	
Capital Advance Payments	-230			32	-114%	

1/ Repayment of Advances can cause this line to be negative

2/ Net of proceeds from Sale of Non-Financial Assets

3/ Negative as this represents a revenue line

Debt

Debt financing is a small portion in the fiscal framework of Afghanistan for funding the development projects. Table 15 shows a minor change of 4.6 percent decrease in the debt stock from the end of the fourth quarter of 1398 to the end of the first quarter of 1399. The debt stock has decreased by only 9 percent as compared to the same quarter in 1398. The debt stock of Afghanistan is estimated to increase in the future, (and will gradually replace the grants and donations) because the government of Afghanistan will officially start borrowing from the International Financial Institutions on a larger scale for financing the domestic economy.

International organizations like IMF, WB, IDB and ADB and the foreign governments mainly the Russian Federation and the Saudi Fund, so far remain the main lenders. The external debt of Afghanistan decreased to Afs 146,338 million, which shows 9 percent decrease as compared to the same quarter in 1399. The international organizations debt ratio decrease by 11 percent compared to the same period of last year in which Asian Development Bank and World Bank are still the largest lenders to Afghanistan. Similarly, the foreign governments' debt ratio in the Afghan economy also decreased by 7 percent in comparison to the same quarter in the last year in which the Russian Federation still remains the largest lender.

Table 15: Government Debt Stock

In millions of Afghanis	1398 Q1	1398 Q4	1399 Q1	% Change	
				YoY	QoQ
EXTERNAL	161,246	153,329	146,338	-9%	-4.6%
International Organizations	85,293	80,889	75,693	-11%	-6.4%
IMF	5,681	6,872	4,424	-36%	-
World Bank	26,417	26,414	25,532	-3%	-
Islamic Development Bank	3,794	3,345	3,120	-18%	-6.7%
Asian Development Bank	49,274	44,139	42,502	-14%	-3.7%
Others	127	120	114.8	-10%	-4.5%
Foreign Governments	75,952	72,441	70,646	-7%	-2.5%
Russian Federation	67,777	61,525	60,029	-11%	-2.4%
Saudi Fund	5,069	6,224	6,066	20%	-2.5%
Others	3,106	4,692	4,550	46%	-3.0%
DOMESTIC	7,170	70	70	-99%	0.0%
Bonds (Non-Tradable)	7,170	70	70	-99%	0.0%
Commercial Banks	0%	0%	0%	-	-
TOTAL CENTRAL GOVERNMENT DEBT	168,416	153,400	146,409	-13%	-4.6%

Fiscal Sustainability

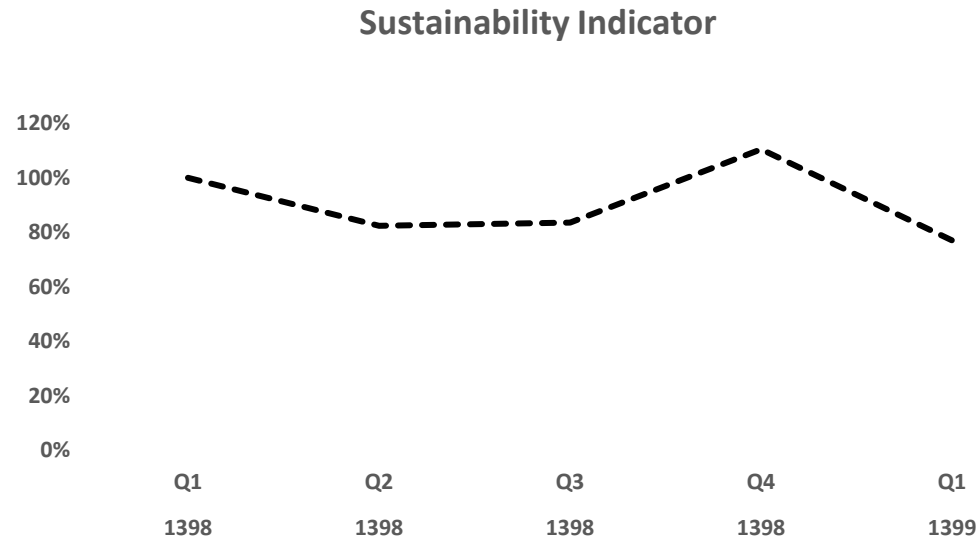
Ensuring fiscal sustainability has become an essential topic and a key goal of the Ministry of Finance to smoothen its current spending, tax and other policies in the long run to reduce the risk of government insolvency and to be self-sustained. However, due to huge expenditure pressures and gradual decline in donor's grant and lower revenue growth as a percent of GDP, there has been difficulty in achieving a self-sustaining level of expenditure. The government has aimed to bring in more on-budget financing and to ensure that domestic revenue should cover operating expenditure and gradually take over the development budget as well.

Table 16 shows the fiscal sustainability indicators. Ministry of Finance managed to improve domestic revenue collection in FY1398, but in the first quarter of FY1399 due to the outbreak of COVID-19 in the country, the collection declined highly and the target also reduced based on collections and economic situation. Compared to the first quarter of FY1398, the share of domestic revenue in total revenue collection decreased substantially from 78 percent to 71 percent. Similarly, the share of grants in total revenue decreased by one percent. To be self-reliant gradually, government aims to finance its operating expenses from domestic revenue sources. In this quarter, operating expenditures to domestic revenue ratio increased by seven percent compared to the last quarter of FY1398. While, it increased by 28 percent compared to the first quarter of the previous year. In the first quarter of FY1398, government financed 69 percent of salaries as a percentage of total expenditure, while it was 72 percent in the same quarter in FY1398.

Table 16. Fiscal Sustainability

	1398 Q1	1398 Q2	1398 Q3	1398 Q4	1399 Q1
Domestic Revenue/Total	78%	61%	70%	65%	71%
Customs Revenue/Total	15%	13%	15%	9%	14%
Grants/Total	22%	39%	30%	35%	29%
Op. Spending/Dom. Rev.	100%	140%	168%	135%	128%
Salaries/Total Expenditure	72%	45%	51%	37%	69%
Interest/Expenditure	0.8%	0.6%	0.5%	0.4%	0.8%
Financing/Expenditure	22.1%	-11.0%	-9.6%	-6.5%	-5.3%

Overall the indicator shows a slight decrease in the first quarter of the year, compared with last quarter of FY1398. The future course of fiscal sustainability depends on strong and stable macroeconomic framework. The mobilization of domestic revenue through changes in the tax policy and tax administration is the preferred policy response for the Afghan government to sustain the fiscal sustainability. Cutting unnecessary expenditures on the operating side in the new budget document is an important step towards the efficient allocation of public finance. A fall in the indicator suggests a worsening of sustainability.

Figure 3: Fiscal Sustainability Ratio

Fiscal Balance

Table 17 shows that the government financing consists of domestic grants, domestic revenue, borrowing and sale of assets. Revenue including grants declined by 14 percent compared to the same quarter in 1397. Driven mainly by low donor grants, and less domestic revenue collection due to uncertainties, and less economic activities. Whereas recurrent expenditure increased by 12 percent and interest payments by 100 percent respectively. In the first quarter, government run deficit of 86 percent in operating balances. Net acquisition of financial assets decreased by 5 percent. Similarly, the gap between lending and borrowing, financing and net acquisition of financial liabilities decreased by 124 percent, 119 percent and 83 percent respectively.

Table 17: Summary Transactions Affecting Net Worth

In millions of Afghanis	1398 Q1	1398 Q1 YTD	1399 Q1	1399 Q1 YTD	% Change on 1398
TRANSACTIONS AFFECTING NET WORTH					
Revenues including Grants	63,557	63,565	54,306	54,378	-14%
Expenditures (Recurrent)	46,241	46,241	51,905	51,905	12%
Interest	125	125	252	252	100%
Net Operating Balance	17,316	17,324	2,400	2,473	-86%
Primary Operating Balance	17,442	17,450	2,652	2,724	-84%
TRANSACTIONS IN NONFINANCIAL ASSETS					
Net Acquisition of Nonfinancial Assets	5,569	5,569	5,292	5,292	-5%
Net Lending-Borrowing	11,747	11,755	-2,892	-2,819	-124%
Financing	-8,235	-8,235	1,595	1,595	-119%
TRANSACTIONS IN FINANCIAL ASSETS AND LIABILITIES					
Net Acquisition of Financial Assets	-18,292	-18,292	-104	-104	-99%
Net Acquisition of Financial Liabilities	10,058	10,058	1,699	1,699	-83%
RETAINED EARNINGS					
Discrepancies	3,513	3,521	-1,297	-1,224	-135%

Table 18 presents the transactions in non-financial assets or property market. In the first quarter of 1399, total purchase of non-financial assets has decreased slightly by five percent compared to the same period in 1398. The large portion of expenditures on capital was on the sales of land and buildings

Table 18. Transactions in Non-Financial Assets

In millions of Afghanis	1398 Q1	1399 Q1	% Change on 1398
NET ACQUISITION OF NONFINANCIAL ASSETS	5,569	5,292	-5%
Land and Buildings	2,487	4,209	69%
Purchase of Land and Buildings	2,493	4,280	72%
Buildings and Structures	2,478	3,584	45%
Land	15	696	4535%
Sale of Land and Buildings	-6	-71	1068%
Sale of State-Owned Enterprises	0	0	-
Machinery and Equipment (>50,000)	3,312	1,050	-68%
Valuables	0	1	-
Other Acquisitions	-230	32	-114%
Capital Advance Payments	-230	32	-114%

Annexure

Table 20. Detailed Operating Expenditure

In millions of Afghanis	Total Operating Expenditures					Wages		G+S		NFA		Others	
	1398	1399	% Change	1399	% Budget	1398	1399	1398	1399	1398	1399	1398	1399
	Q1 YTD	Q1 YTD		Budget		Q1 YTD	Q1 YTD	Q1 YTD	Q1 YTD	Q1 YTD	Q1 YTD	Q1 YTD	Q1 YTD
TOTAL	42,057	47,796	13.6%	296,680	16%	37,260	39,188	3,605	4,526	66	1,421	1,126	2,662
Total Security	25,840	26,650	3.1%	178,031	15%	23,552	22,948	1,938	3,197	34	156	316	350
Ministry of Interior Affairs	9,279	9,684	4.4%	65,391		8,526	8,337	430	953	7	43	316	350
Ministry of Defense	9,913	10,222	3.1%	81,467		9,722	9,485	190	718	2	18	-0	-0
Ministry of Foreign Affairs	1,280	1,416	10.6%	6,071		874	916	405	500	1	0	-0	0
National Security Council	223	225	0.7%	3,934		207	205	16	19	0	0	-0	-0
Presidential Protective Service	431	417	-3.1%	2,343		396	406	34	12	0	0	-0	0
General Directorate of National Security	4,714	4,686	-0.6%	18,826		3,828	3,599	863	994	24	94	-0	0
Total Governance, Rule of Law and Human Rights	4,683	4,926	5.2%	25,147	20%	3,688	4,248	842	673	12	5	141	0
Administrative Office of the President	764	746	-2.3%	1,946		541	659	147	87	5	0	71	0
Meshrano Jirga	106	124	16.1%	546		96	106	11	18	0	0	0	-0
Wolesi Jirga	282	343	21.4%	1,541		258	337	24	6	0	0	-0	0
Supreme Court	860	923	7.3%	3,964		838	885	21	37	1	0	0	0
Ministry of Justice	130	136	4.7%	909		114	128	16	8	0	0	-0	0
Administrative Office of the President	764	746	-2.3%	4,243		541	659	147	87	5	0	71	0
Ministry of State & Parliamentary Affairs	32	36	11.2%	169		23	28	8	7	0	0	-0	-0
Ministry of Haj & Religious Affairs	230	255	11.0%	1,625		215	239	15	16	0	0	0	0
Attorney General Office	544	620	13.9%	3,129		499	574	44	46	1	0	-0	0
Independent Election Commission	53	106	99.2%	632		47	102	7	4	0	0	0	0
Independent Administrative Reforms and Civil Service	95	113	18.7%	578		85	97	10	15	0	0	0	-0
Independent Commission for Overseeing the													
Implementation of Cons	14	12	-20.3%	85		12	11	2	1	0	0	-0	0
High Office of Anti-Corruption	0	0	-	0		0	0	0	0	0	0	0	0
Independent Directorate of Local Governance	794	706	-11.1%	5,340		418	375	376	331	0	0	0	-0
Afghanistan Independent Human Rights Commission	7	3	-55.9%	44		0	0	7	3	0	0	0	0
Independent Electoral Complaints Commission	6	57	904.6%	394		1	47	5	6	0	4	0	0
Total Infrastructure and Natural Resources	770	1,363	76.9%	5,835	23%	617	605	135	99	19	659	-0	-0
Ministry of Public Works	107	767	614.0%	2,355		86	101	9	13	12	653	0	0
Ministry of Transport	42	35	-16.1%	261		33	29	8	6	1	0	0	-0
Ministry of Communication and Information													
Technology	110	105	-5.3%	583		89	94	21	11	0	0	-0	0
Ministry of Energy and Water	145	151	4.2%	804		116	135	28	16	0	0	-0	-0
Urban Water Supply and Canalization Corporation	0	0	-	0		0	0	0	0	0	0	0	0
Da Afghanistan Brishna Shirkat	0	0	-	0		0	0	0	0	0	0	0	0
Ministry of Urban development and Housing	89	77	-13.8%	486		68	71	18	6	4	0	-0	0
Civil Aviation Authority	51	49	-4.6%	388		45	40	6	9	0	0	-0	-0
Capital Region Independent Development Authority	8	7	-5.1%	68		3	2	4	2	0	4	0	0

1st Quarterly Macroeconomic and Fiscal Bulletin, FY 1399

Ministry of Mines and petroleum	156	105	-32.6%	546		127	81	29	24	0	0	-0	0
Geodesy and Cartography Office	0	0	-	0		0	0	0	0	0	0	0	0
National Environmental Protection Agency	48	55	14.0%	281		39	41	9	11	0	2	0	-0
Afghanistan Atomic Energy Commission	13	12	-8.0%	63		10	10	2	1	0	0	0	0
Kabul Municipality	0	0	-	0		0	0	0	0	0	0	0	0
Total Education	7,577	9,367	23.6%	44,374	21%	7,341	9,143	236	223	0	1	0	0
Ministry of Education	6,326	7,882	24.6%	35,725		6,229	7,772	97	110	0	0	0	0
Ministry of Higher Education	977	1,205	23.3%	6,932		882	1,140	95	65	0	0	0	0
Ministry of Information and Culture	100	107	7.7%	542		89	85	11	22	0	1	0	0
Afghanistan Academy of Sciences	53	62	18.0%	294		50	57	2	5	0	0	0	0
General Directorate of Sports and Fitness	28	28	-1.3%	351		19	17	9	11	0	0	0	0
Cricket Board	0	0	-	0		0	0	0	0	0	0	0	0
Afghanistan football federation	0	0	-	0		0	0	0	0	0	0	0	0
Radio and television of Afghanistan	93	84	-10.5%	531		72	72	21	11	0	0	0	-0
Total Health	625	661	5.8%	7,113	9%	551	590	73	71	1	0	-0	0
Ministry of Public Health	625	661	5.8%	7,113		551	590	73	71	1	0	-0	0
Total Agriculture and Rural Development	464	472	1.8%	4,054	12%	410	428	54	45	0	0	0	-0
Ministry of Agriculture, Irrigation & Livestock	251	263	5.0%	2,965		232	250	18	13	0	0	0	-0
Ministry of Counter Narcotics	37	0	-100.0%	0		31	0	6	0	0	0	0	0
Ministry of Rural Rehabilitation and Development	90	110	21.6%	484		72	86	19	23	0	0	0	-0
Afghanistan Independent Land Authority	86	99	15.4%	605		75	91	11	9	0	0	0	-0
Total Social Protection	647	527	-18.7%	16,779	3%	387	402	57	65	1	0	203	60
Ministry of Frontiers and Tribal Affairs	62	73	17.4%	470		51	58	11	15	0	0	-0	-0
Ministry of Labor Social Affairs Martyrs and Disabled	261	246	-5.5%	15,073		217	220	19	26	0	0	25	0
Ministry of Refugee &Returns	64	60	-5.9%	408		49	50	14	10	1	0	0	0
Ministry of Women Affairs	39	42	8.7%	221		34	36	4	6	0	0	0	0
Afghanistan National Disaster Management Authority	200	83	-58.6%	460		18	18	5	5	0	0	178	60
Directorate of Kochis	22	23	2.7%	146		18	19	4	3	0	0	0	-0
Total Economic Gov. and Private Sector Devel't	1,450	3,830	164.1%	15,347	25%	714	826	271	153	0	600	465	2,252
Ministry of Finance	1,217	3,529	189.9%	13,093		514	572	238	105	0	600	465	2,252
Ministry of Commerce and Industry	96	88	-8.9%	543		84	77	13	11	0	0	0	0
Ministry of Economy	56	62	10.5%	267		45	51	12	11	0	0	0	0
Supreme and Audit office	31	39	26.4%	227		28	33	3	6	0	0	0	0
Central Statistics organization	38	93	146.8%	1,109		32	79	6	14	0	0	0	0
Micro Finance Investment Support Facility for Afghanistan	0	0	-	0		0	0	0	0	0	0	0	0
Afghanistan National Standard Authority	12	20	63.8%	109		11	14	1	6	0	0	0	0
Total Unclassified	0	0	-	0	-	0	0	0	0	0	0	0	0
Unallocated Reserves	0	0	-	0		0	0	0	0	0	0	0	0
Unspecified	0	0	-	0		0	0	0	0	0	0	0	0

1/ Interest, and Subsidies and Transfers

Table 21a. Programs Expenditure

In millions of Afghanis	OPERATING BUDGET 1399				DEVELOPMENT BUDGET 1399				TOTAL BUDGET 1399			
	Q1 YTD	Budget	Allotted	% Allot.	Q1 YTD	Budget	Allotted	% Allot.	Q1 YTD	Budget	Allotted	% Allot.
Ministry of Education	7881.8	35724.6	34663.5	23%	302.4	2688.6	2688.6	11%	8184.2	38413.2	37352.1	22%
General & Islamic Education	6944.3	29907.3	29286.8	24%	103.9	1684.2	1684.2	6%	7048.2	31591.5	30971.0	23%
Curriculum development & teacher training	339.8	1911.7	1861.7	18%	170.9	203.4	203.4	84%	510.7	2115.0	2065.0	25%
Technical and vocational training program	128.9	726.5	726.5	18%	2.7	170.5	170.5	2%	131.6	897.0	897.0	15%
Literacy and informal Education	465.2	3179.2	2788.5	17%	24.9	630.6	630.6	4%	490.0	3809.7	3419.1	14%
Education management	3.9	0.0	0.0	-	0.0	0.0	0.0	-	3.9	0.0	0.0	-
Ministry of Agriculture, Irrigation and Livestock	263.1	2964.5	1264.5	21%	165.8	14148.4	14148.4	1%	428.9	17113.0	15413.0	3%
Natural Resource Management	24.5	121.7	121.7	20%	48.5	2021.0	2021.0	2%	73.0	2142.7	2142.7	3%
Agriculture Production and Productivity	75.7	2060.1	360.1	21%	72.4	3438.7	3438.7	2%	148.1	5498.8	3798.8	4%
Economic Regeneration	35.2	169.7	169.7	21%	44.9	8628.7	8628.7	1%	80.0	8798.4	8798.4	1%
Reform and Capacity Building	128.9	613.0	613.0	21%	0.0	60.0	60.0	0%	128.9	673.0	673.0	19%
Other	-1.1			-	0.0	8572.1	8572.1	0%	-1.1			-
Ministry of Rural Rehabilitation and Development	109.9	484.0	483.8	23%	833.4	25781.5	0.0	-	#N/A	26265.6	26265.3	-
Rural Infrastructure (RI)	0.0	0.0	0.0	-	253.0	7535.9	7535.9	3%	253.0	7535.9	7535.9	3%
Economic Regeneration (ER)	0.0	0.0	0.0	-	22.1	2299.0	2299.0	1%	22.1	2299.0	2299.0	1%
Local Governance	0.0	0.0	0.0	-	558.4	15946.7	15946.7	4%	558.4	15946.7	15946.7	4%
Ministry of Energy & Water	151.0	804.2	789.4	19%	999.9	10130.7	10129.0	10%	1150.9	10934.9	10918.4	11%
Energy	12.2	46.2	46.2	26%	11.3	1457.9	1457.7	1%	23.5	1504.2	1503.9	2%
Water	88.4	476.7	473.7	19%	988.6	8672.8	8671.3	11%	1077.0	9149.4	9145.0	12%
Admin & Finance	50.9	281.3	269.5	19%	0.0	0.0	0.0	-	50.9	281.3	269.5	19%
Other	-0.5			-	0.0	8572.1	8572.1	0%	-0.5			-
Ministry of Finance	3528.7	13092.6	13092.6	27%	499.0	12463.7	12383.7	4%	4027.8	25556.3	25476.2	16%
Public Financial Management	3091.3	10490.3	10490.3	29%	780.3	10594.4	10514.3	7%	3871.6	21084.8	21004.7	18%
Revenue Management	236.2	1072.8	1072.8	22%	25.4	168.5	168.5	15%	261.6	1241.3	1241.3	21%
Operation (General Administration)	357.7	1445.7	1445.7	25%	254.2	1559.4	1559.4	16%	611.9	3005.1	3005.1	20%
Policy Management	39.7			-	0.0	141.4	141.4	0%	39.7	225.1	225.1	18%
Other	-196.2			-	-560.8	8572.1	8572.1	-7%	-757.0			-
Ministry of Public Works	766.6	2355.1	2355.1	33%	1333.9	19509.5	19509.5	7%	2100.5	21864.6	21864.6	10%
Transportation Infrastructures	19.5	69.6	69.6	28%	1333.9	19509.5	19509.5	7%	1353.4	19579.2	19579.2	7%
Maintenance of Transport Infrastructure	714.6	2120.7	2120.7	34%	0.0	0.0	0.0	-	714.6	2120.7	2120.7	34%
Admin & Finance	32.9	164.8	164.8	20%	0.0	0.0	0.0	-	32.9	164.8	164.8	20%
Other	-0.4			-	0.0	8572.1	8572.1	0%	-0.4			-
Ministry of Public Health	661.4	7113.3	7113.1	9%	534.0	24138.5	24118.5	2%	1195.4	31251.8	31231.6	4%
Institutional Development and Assessment (IDA)	7.1	50.0	50.0	14%	35.0	4307.9	4307.9	1%	42.1	4357.9	4357.9	1%
Health Service Provision	304.2	4259.0	4259.0	7%	496.3	19745.7	19725.7	3%	800.6	24004.7	23984.7	3%
Admin	354.2	2804.3	2804.0	13%	2.7	85.0	85.0	3%	356.8	2889.3	2889.0	12%
Other	-4.0			-	0.0	8572.1	8572.1	0%	-4.0			-

1st Quarterly Macroeconomic and Fiscal Bulletin, FY 1399

Independent Directorate of Local Governance	706.3	5340.0	5340.0	13%	67.9	8238.4	8238.4	1%	774.2	13578.4	13578.4	6%
National Principals for Local Governance	20.5	110.4	110.4	19%	0.0	0.0	0.0	-	20.5	110.4	110.4	19%
General Supporting Services	31.4	775.9	775.9	4%	0.0	2.5	2.5	0%	31.4	778.4	778.4	4%
Other	-0.3			-	0.0	8572.1	8572.1	0%	-0.3			-
Ministry of Urban Development	77.1	486.0	484.3	16%	182.8	4766.9	4763.1	4%	259.9	5252.9	5247.5	5%
Planning & Urban Development	6.6	31.5	31.5	21%	22.4	918.5	918.5	2%	29.0	950.0	950.0	3%
Housing	4.0	26.3	26.3	15%	19.7	576.0	576.0	3%	23.6	602.3	602.3	4%
Urban Infrastructure	5.4	38.9	38.9	14%	54.2	718.1	718.1	8%	59.7	756.9	756.9	8%
Management & Operations	61.3	389.3	387.6	16%	86.4	2554.3	2550.6	3%	147.7	2943.6	2938.2	5%
Other	-0.1			-	0.0			-	-0.1			-

Table 10b. Programs Expenditure

(In millions of Afghanis)	OPERATING BUDGET 1399				DEVELOPMENT BUDGET 1399				TOTAL BUDGET 1399			
	Q1 YTD	Budget	Allocated	% Alloc.	Q1 YTD	Budget	Allocated	% Alloc.	Q1 YTD	Budget	Allocated	% Alloc.
Ministry of Transport	35.5	261.1	261.1	14%	0.0	50.0	50.0	0%	35.5	311.1	311.1	11%
Land Transport Services	35.7	261.1	261.1	14%	0.0	0.0	0.0	-	35.7	311.1	311.1	11%
Other	-0.3			-	0.0	0.0	0.0	-	-0.3			-
Ministry of Communication and Information Technology	104.6	582.5	519.6	20%	0.0	2013.8	1913.8	0%	104.6	2596.4	2433.4	4%
E - Afghanistan	24.0	133.5	109.8	22%	0.0	0.0	0.0	-	24.0	2147.3	2023.7	1%
ICT Literacy	7.4	38.5	37.5	20%	0.0	0.0	0.0	-	7.4	38.5	37.5	20%
General Administration & Management	73.4	410.6	372.2	20%	0.0	0.0	0.0	-	73.4	410.6	372.2	20%
Other	-0.3			-	0.0	0.0	0.0	-	-0.3			-
Ministry of Commerce and Industry	87.7	543.2	533.0	16%	0.5	268.2	218.2	0%	88.2	811.5	751.3	12%
Private Sector and Industry Development	11.2	51.6	51.6	22%	0.0	0.0	0.0	-	11.2	202.2	152.2	7%
Trade Policy and Transit	43.0	236.9	236.9	18%	0.5	0.0	0.0	-	43.5	279.5	279.5	16%
Admin and Regulatory Services	33.8	254.7	244.5	14%	0.0	0.0	0.0	-	33.8	329.8	319.6	11%
Other	-0.3			-	0.0	0.0	0.0	-	-0.3			-
Ministry of Labor, Social Affairs, Martyrs and Disabled	246.2	15073.3	15014.0	2%	0.0	405.5	405.5	0%	246.2	15478.7	15419.5	2%
Labor Support Program	13.8	87.1	86.7	16%	0.0	0.0	0.0	-	13.8	365.3	364.9	4%
Social services	79.8	389.8	389.8	20%	0.0	0.0	0.0	-	79.8	421.9	421.9	19%
Martyrs and Disabled	26.2	13717.1	13687.1	0%	0.0	0.0	0.0	-	26.2	13797.1	13767.1	0%
Administration & Finance	127.3	879.2	850.4	15%	0.0	0.0	0.0	-	127.3	894.4	865.6	15%
Other	-0.8			-	0.0	0.0	0.0	-	-0.8			-
Ministry of Defense	10221.6	81467.0	81127.8	13%	0.0	49.4	49.4	0%	10221.6	81516.4	81177.2	13%
Cambat forces	10253.2	78511.4	78172.2	13%	0.0	0.0	0.0	-	10253.2	78560.8	78221.6	13%
Supportive forces	0.0	2955.6	2955.6	0%	0.0	0.0	0.0	-	0.0	2955.6	2955.6	0%
Other	-31.6			-	0.0	0.0	0.0	-	-31.6			-
Ministry of Women Affairs	42.0	221.0	221.0	19%	0.0	51.6	51.6	0%	42.0	272.7	272.7	15%
Women Support and Strengthening	3.3	15.1	15.1	22%	0.0	0.0	0.0	-	3.3	23.1	23.1	14%
Gender Development and policy monitoring	3.6	17.2	17.2	21%	0.0	0.0	0.0	-	3.6	53.5	53.5	7%
Administration & Finance	35.1	188.7	188.7	19%	0.0	0.0	0.0	-	35.1	196.0	196.0	18%

1st Quarterly Macroeconomic and Fiscal Bulletin, FY 1399

Other	-0.1			-	0.0	0.0	0.0	-	-0.1			-
Ministry of Economy	62.3	267.0	267.0	23%	16.1	461.8	461.8	3%	78.4	728.8	728.8	11%
Economic Policy and Strategy and Monitoring and Evaluation	40.3	188.7	188.7	21%	16.1	0.0	0.0	-	56.5	623.9	623.9	9%
Management & Operations	22.0	78.3	78.3	28%	0.0	0.0	0.0	-	22.0	104.9	104.9	21%
Other	-0.1			-	0.0	0.0	0.0	-	-0.1			-
President's Office	746.4	1945.9	1937.1	39%	39.0	8572.1	8572.1	0%	0.0	10518.0	10509.2	0%
Providing Services to the President	0.0	1945.9	1937.1	0%	0.0	0.0	0.0	-	0.0	1945.9	1937.1	0%
Other	746.4			-	39.0	0.0	0.0	-	0.0	0.0		-
Ministry of Higher Education	1204.7	6931.8	6578.7	18%	23.8	1484.5	1484.5	2%	1228.4	8416.3	8063.2	15%
Providing higher education opportunities	408.0	1999.0	1972.2	21%	4.0	0.0	0.0	-	412.0	2563.0	2536.1	16%
Leadership & Management of Higher Education System	750.8	3175.6	3165.7	24%	0.0	0.0	0.0	-	750.8	3175.6	3165.7	24%
Other	45.9			-	19.8	0.0	0.0	-	65.7			-
IARCSC	112.7	578.2	578.2	19%	137.9	1045.0	1045.0	13%	250.6	1623.2	1623.2	15%
Appointments & Appeals	20.5	88.5	88.5	23%	0.0	0.0	0.0	-	20.5	88.5	88.5	23%
Public Administrative Reforms	18.1	75.9	75.9	24%	2.8	0.0	0.0	-	20.9	95.8	95.8	22%
Capacity Development	12.2	56.6	56.6	22%	0.0	0.0	0.0	-	12.2	56.6	56.6	22%
Supportive Program	61.8	357.2	357.2	17%	135.1	0.0	0.0	-	197.0	1382.3	1382.3	14%
Other	0.0			-	0.0			-	0.0			-
OTHERS	20,787	120,445	122,853		4,009	45,459	70,709		24,796	165,904	193,562	
TOTAL GROSS EXPENDITURES	47,796	296,680	295,477	16%	9,145	181,728	180,940	5%	#N/A	478,408	502,199	-

Table 16: Details Development Expenditure

In millions of Afghanis	1398 Q1	1398 Q1 YTD	1399 Budget	1399 Q1	1399 Q1 YTD	1399 Unspent Budget	1399 Unspent/Total	% Increase
TOTAL	10,092	10,092	473,185	9,081	9,081	464,104	98%	-10%
Total Infrastructure and Natural Resources	4,054.5	4,054.5	70,037.9	6,263.0	6,263.0	63,775	91%	54%
Ministry of Public Works	1,227.6	1,227.6		1,333.9	1,333.9			9%
Ministry of Transport	0.0	0.0		0.0	0.0			-
Ministry of Energy and Water	1,223.6	1,223.6		999.9	999.9			-18%
Urban Water Supply and Canalization Corporation	38.6	38.6		180.7	180.7			369%
Ministry of Communication and Information Technology	6.9	6.9		0.0	0.0			-100%
Ministry of Mines and petroleum	32.4	32.4		37.1	37.1			15%
Other Ministries	1,525.4	1,525.4		3,711.4	3,711.4			143%
Total Agriculture and Rural Development	1,315.3	1,315.3	44,832.0	1,016.5	1,016.5	43,816	9%	-23%
Ministry of Agriculture, Irrigation & Livestock	373.2	373.2		165.8	165.8			-56%
Ministry of Rural Rehabilitation and Development	917.2	917.2		833.4	833.4			-9%

1st Quarterly Macroeconomic and Fiscal Bulletin, FY 1399

Other Ministries	25.0	25.0		17.3	17.3			-31%
Total Education	230.2	230.2	49,161.8	327.4	327.4	48,834	11%	42%
Ministry of Education	154.8	154.8		302.4	302.4			95%
Other Ministries	75.4	75.4		25.0	25.0			-67%
Total Economic Gov. and Private Sector Devel't	491.0	491.0	30,498.3	532.5	532.5	29,966	6%	8%
Ministry of Finance	409.9	409.9		499.0	499.0			22%
Other Ministries	81.1	81.1		33.5	33.5			-59%
Total Public Health	2,247.4	2,247.4	31,251.8	534.0	534.0	30,718	7%	-76%
Ministry of Public Health	2,247.4	2,247.4		534.0	534.0			-76%
Total Governance, Rule of Law and Human Rights	1,715.9	1,715.9	49,781.1	285.7	285.7	49,495	11%	-83%
Independent Directorate of Local Governance	40.8	40.8		67.9	67.9			66%
Other Ministries	1,675.1	1,675.1		217.8	217.8			-87%
Total Social Protection	24.2	24.2	17,645.4	49.9	49.9	17,596	4%	106%
Total Security	14.0	14.0	179,976.8	72.3	72.3	179,904	39%	417%
Total Unclassified	0.0	0.0	0.0	0.0	0.0	0	0%	-

Table 18a. Detailed Ministry Expenditure

In millions of Afghanis	1398		1399		1399	1399	% Alloc.	% Increase
	Q1	Q1 YTD	Q1	Q1 YTD	Budget	Allocated		
TOTAL GROSS EXPENDITURES	52,156	52,156	56,882	56,882	473,185	468,678	12%	9%
Operating Budget	42,064	42,064	47,801	47,801	294,400	290,275	16%	14%
Development Budget	10,092	10,092	9,081	9,081	28,792	28,409	32%	-10%
 Ministry of Interior Affairs	 9,285	 9,285	 9,715	 9,715	 65,753	 65,726	 15%	 5%
Operating Budget	9,279	9,279	9,684	9,684	65,391	65,364	15%	4%
Development Budget	6	6	31	31	362	0	-	399%
Ministry of Defense	9,913	9,913	10,222	10,222	81,516	81,177	13%	3%
Operating Budget	9,913	9,913	10,222	10,222	81,467	81,128	13%	3%
Development Budget	0	0	0	0	49	49	0%	-
Ministry of Foreign Affairs	1,280	1,280	1,447	1,447	7,109	7,087	20%	13%
Operating Budget	1,280	1,280	1,416	1,416	6,071	6,048	23%	11%
Development Budget	0	0	31	31	1,039	1,039	3%	-
National Security Council	223	223	225	225	3,934	3,934	6%	1%
Operating Budget	223	223	225	225	3,934	3,934	6%	1%
Development Budget	0	0	0	0	0	0		-

1st Quarterly Macroeconomic and Fiscal Bulletin, FY 1399

Presidential Protective Service	435	435	417	417	2,618	2,618	16%	-4%
Operating Budget	431	431	417	417	2,343	2,343	18%	-3%
Development Budget	4	4	0	0	275	275	0%	-100%
General Directorate of National Security	4,718	4,718	4,697	4,697	19,046	19,046	25%	0%
Operating Budget	4,714	4,714	4,686	4,686	18,826	18,826	25%	-1%
Development Budget	3	3	10	10	220	220	5%	194%
Total Security	25,854	25,854	26,722	26,722	179,977	179,588	15%	3%
Operating Budget	25,840	25,840	26,650	26,650	178,031	177,642	15%	3%
Development Budget	14	14	72	72	1,946	1,583	5%	417%
Administrative Office of the President	1,549	1,549	785	785	10,518	10,509	7%	-49%
Operating Budget	764	764	746	746	1,946	1,937	39%	-2%
Development Budget	785	785	39	39	8,572	8,572	0%	-95%
Meshrano Jirga	106	106	124	124	554	517	24%	16%
Operating Budget	106	106	124	124	546	509	24%	16%
Development Budget	0	0	0	0	8	8	0%	-
Wolesi Jirga	282	282	343	343	1,557	1,547	22%	21%
Operating Budget	282	282	343	343	1,541	1,531	22%	21%
Development Budget	0	0	0	0	16	16	0%	-
Supreme Court	860	860	923	923	3,976	3,961	23%	7%
Operating Budget	860	860	923	923	3,964	3,949	23%	7%
Development Budget	0	0	0	0	12	12	0%	-
Ministry of Justice	138	138	136	136	982	982	14%	-1%
Operating Budget	130	130	136	136	909	909	15%	5%
Development Budget	8	8	0	0	73	73	0%	-100%
Administrative Office of the President	1,549	1,549	785	785	10,518	10,509	7%	-49%
Operating Budget	764	764	746	746	1,946	1,937	39%	-2%
Development Budget	785	785	39	39	8,572	8,572	0%	-95%
Ministry of State & Parliamentary Affairs	32	32	38	38	189	189	20%	17%
Operating Budget	32	32	36	36	169	169	21%	11%
Development Budget	0	0	2	2	20	0	-	-
Ministry of Haj & Religious Affairs	242	242	255	255	1,909	1,909	13%	6%
Operating Budget	230	230	255	255	1,625	1,625	16%	11%
Development Budget	12	12	0	0	284	284	0%	-100%
Attorney General Office	544	544	620	620	3,130	3,022	21%	14%
Operating Budget	544	544	620	620	3,129	3,021	21%	14%

1st Quarterly Macroeconomic and Fiscal Bulletin, FY 1399

Development Budget	0	0	0	0	1	1	0%	-100%
Independent Election Commission	53	53	106	106	632	601	18%	99%
Operating Budget	53	53	106	106	632	601	18%	99%
Development Budget	0	0	0	0	0	0	-	-
Independent Administrative Reforms and Civil Service	181	181	251	251	1,623	1,623	15%	39%
Operating Budget	95	95	113	113	578	578	19%	19%
Development Budget	86	86	138	138	1,045	1,045	13%	61%
Independent Commission for Overseeing the Implementation of Cons	14	14	12	12	85	78	15%	-20%
Operating Budget	14	14	12	12	85	78	15%	-20%
Development Budget	0	0	0	0	0	0	-	-
Independent Commission for Overseeing the Implementation of Cons	14	14	12	12	85	78	15%	-20%
Operating Budget	14	14	12	12	85	78	15%	-20%
Development Budget	0	0	0	0	0	0	-	-
Independent Directorate of Local Governance	835	835	774	774	13,578	13,578	6%	-7%
Operating Budget	794	794	706	706	5,340	5,340	13%	-11%
Development Budget	41	41	68	68	8,238	8,238	1%	66%
Afghanistan Independent Human Rights Commission	7	7	3	3	50	50	6%	-56%
Operating Budget	7	7	3	3	44	44	7%	-56%
Development Budget	0	0	0	0	6	6	0%	-
Independent Electoral Complaints Commission	5.63	5.63	56.54	56.54	394	362	16%	905%
Operating Budget	5.63	5.63	56.54	56.54	394	362	16%	905%
Development Budget	0.00	0.00	0.00	0.00	0	0	-	-
Total Governance, Rule of Law and Human Rights	6,413	6,413	5,223	5,223	49,781	49,516	11%	-19%
Operating Budget	4,697	4,697	4,938	4,938	22,935	22,670	22%	5%
Development Budget	1,716	1,716	286	286	26,846	26,826	1%	-83%

Table 18b. Detailed Ministry Expenditure

In millions of Afghanis	1398 Q1 YTD	1399 Q1 YTD	1399 Budget	1399 Allocated	% Alloc.	%Change
Ministry of Public Works	1,335	2,101	21,865	21,865	10%	57%
Operating Budget	107	767	2,355	2,355	33%	614%
Development Budget	1,228	1,334	0	0	-	9%
Ministry of Transport	42	35	311	311	11%	-16%
Operating Budget	42	35	261	261	14%	-16%
Development Budget	0	0	0	0	-	-

1st Quarterly Macroeconomic and Fiscal Bulletin, FY 1399

Ministry of Communication and Information Technology	117	105	2,596	2,433	4%	-11%
Operating Budget	110	105	583	520	20%	-5%
Development Budget	7	0	0	0	-	-100%
Ministry of Energy and Water	1,368	1,151	10,935	10,918	11%	-16%
Operating Budget	145	151	804	789	19%	4%
Development Budget	1,224	1,000	0	0	-	-18%
Urban Water Supply and Canalization Corporation	39	181	700	700	26%	369%
Operating Budget	0	0	0	0	-	-
Development Budget	39	181	0	0	-	369%
Da Afghanistan Brishna Shirkat	1,313	982	14,335	14,335	7%	-25%
Operating Budget	0	0	0	0	-	-
Development Budget	1,313	982	0	0	-	-25%
Ministry of Urban development and Housing	246	260	5,253	5,247	5%	6%
Operating Budget	89	77	486	484	16%	-14%
Development Budget	156	183	0	0	-	17%
Civil Aviation Authority	51	2,541	7,569	7,569	34%	4872%
Operating Budget	51	49	388	388	13%	-5%
Development Budget	0	2,492	0	0	-	-
Independent Board of new Kabul	0	0	0	0	-	-
Operating Budget	0	0	0	0	-	-
Development Budget	0	0	0	0	-	-
Ministry of Mines and petroleum	188	142	2,174	2,171	7%	-24%
Operating Budget	156	105	546	543	19%	-33%
Development Budget	32	37	0	0	-	15%
Geodesy and Cartography Office	0	0	0	0	-	-
Operating Budget	0	0	0	0	-	-
Development Budget	0	0	0	0	-	-
National Environmental Protection Agency	48	63	385	371	17%	30%
Operating Budget	48	55	281	267	21%	14%
Development Budget	0	8	0	0	-	-
Afghanistan Atomic Energy Commission	13	12	104	83	14%	-8%
Operating Budget	13	12	63	63	19%	-8%
Development Budget	0	0	0	0	-	-
Irrigation and canalization Shirkat	0	0	0	0	-	-
Operating Budget	0	0	0	0	-	-
Development Budget	0	0	0	0	-	-
Kabul Municipality	56	47	3,811	3,711	1%	-17%
Operating Budget	0	0	0	0	-	-

1st Quarterly Macroeconomic and Fiscal Bulletin, FY 1399

Development Budget	56	47	0	0	-	-17%
Total Infrastructure and Natural Resources	4,817	7,618	70,038	69,715	11%	58%
Operating Budget	763	1,355	5,767	5,670	24%	78%
Development Budget	4,055	6,263	-	-	-	54%
Ministry of Education	6,481	8,184	38,413	37,352	22%	26%
Operating Budget	6,326	7,882	35,725	34,664	23%	25%
Development Budget	155	302	0	0	-	95%
Ministry of Higher Education	1,045	1,228	8,416	8,063	15%	18%
Operating Budget	977	1,205	6,932	6,579	18%	23%
Development Budget	68	24	0	0	-	-65%
Ministry of Information and Culture	107	109	775	775	14%	1%
Operating Budget	100	107	542	542	20%	8%
Development Budget	8	1	0	0	-	-84%
Afghanistan Academy of Sciences	53	62	337	337	18%	18%
Operating Budget	53	62	294	294	21%	18%
Development Budget	0	0	0	0	-	-
General Directorate of Sports and Fitness	28	28	416	357	8%	-1%
Operating Budget	28	28	351	292	9%	-1%
Development Budget	0	0	0	0	-	-
Cricket Board	0	0	0	0	-	-
Operating Budget	0	0	0	0	-	-
Development Budget	0	0	0	0	-	-
Afghanistan football federation	0	0	0	0	-	-
Operating Budget	0	0	0	0	-	-
Development Budget	0	0	0	0	-	-
Radio and television of Afghanistan	93	84	804	803	10%	-10%
Operating Budget	93	84	531	530	16%	-10%
Development Budget	0	0	0	0	-	-
Total Education	7,807	9,694	49,162	47,688	20%	24%
Operating Budget	7,577	9,367	44,374	42,900	22%	24%
Development Budget	230	327	-	-	-	42%
Ministry of Public Health	2,872	1,195	31,252	31,232	4%	-58%
Operating Budget	625	661	7,113	7,113	9%	6%
Development Budget	2,247	534	0	0	-	-76%
Total Public Health	2,872	1,195	31,252	31,232	4%	-58%
Operating Budget	625	661	7,113	7,113	9%	6%
Development Budget	2,247	534	-	-	-	-76%

Table 18c. Detailed Ministry Expenditure

In millions of Afghanis	1398 Q1 YTD	1399 Q1 YTD	1399 Budget	1399 Allocated	% Alloc.	%Change
Ministry of Agriculture, Irrigation & Livestock	624	429	17,113	15,413	3%	-31%
Operating Budget	251	263	2,965	1,265	21%	5%
Development Budget	373	166	0	0	-	-56%
Ministry of Counter Narcotics	37	0	0	0	-	-100%
Operating Budget	37	0	0	0	-	-100%
Development Budget	0	0	0	0	-	-
Ministry of Rural Rehabilitation and Development	1,008	943	26,266	26,265	4%	-6%
Operating Budget	90	110	484	484	23%	22%
Development Budget	917	833	0	0	-	-9%
Afghanistan Independent Land Authority	111	117	1,453	1,453	8%	5%
Operating Budget	86	99	605	605	16%	15%
Development Budget	25	17	0	0	-	-31%
Total Agriculture and Rural Development	1,780	1,489	44,832	43,132		-16%
Operating Budget	464	472	4,054	2,353		2%
Development Budget	1,315	1,016	-	-		-23%
Ministry of Frontiers and Tribal Affairs	77	77	546	546	14%	0%
Operating Budget	62	73	470	470	15%	17%
Development Budget	15	4	0	0	-	-72%
Ministry of Labor Social Affairs Martyrs and Disabled	266	246	15,479	15,419	2%	-7%
Operating Budget	261	246	15,073	15,014	2%	-5%
Development Budget	5	0	0	0	-	-100%
Ministry of Refugee & Returns	65	101	654	643	16%	55%
Operating Budget	64	60	408	397	15%	-6%
Development Budget	1	41	0	0	-	2769%
Ministry of Women Affairs	39	42	273	273	15%	9%
Operating Budget	39	42	221	221	19%	9%
Development Budget	0	0	0	0	-	-
Afghanistan National Disaster Management Authority	200	86	508	506	17%	-57%
Operating Budget	200	83	460	459	18%	-59%
Development Budget	0	3	0	0	-	-
Directorate of Kochis	25	25	186	186	13%	1%
Operating Budget	22	23	146	146	16%	3%
Development Budget	3	2	0	0	-	-17%
Total Social Protection	672	576	17,645	17,574	3%	-14%
Operating Budget	647	527	16,779	16,708	3%	-19%
Development Budget	24	50	-	-	-	106%
Ministry of Finance	1,627	4,028	25,556	25,476	16%	148%
Operating Budget	1,217	3,529	13,093	13,093	27%	190%
Development Budget	410	499	0	0	-	22%
Ministry of Commerce and Industry	104	88	811	751	12%	-15%
Operating Budget	96	88	543	533	16%	-9%

1st Quarterly Macroeconomic and Fiscal Bulletin, FY 1399

Development Budget	8	1	0	0	-	-94%
Ministry of Economy	108	78	729	729	11%	-27%
Operating Budget	56	62	267	267	23%	10%
Development Budget	51	16	0	0	-	-69%
Supreme and Audit office	36	56	623	613	9%	57%
Operating Budget	31	39	227	217	18%	26%
Development Budget	5	17	0	0	-	250%
Central Statistics organization	55	93	2,206	2,093	4%	70%
Operating Budget	38	93	1,109	1,001	9%	147%
Development Budget	17	0	0	0	-	-100%
Micro Finance Investment Support Facility for Afghanistan	0	0	0	0	-	-
Operating Budget	0	0	0	0	-	-
Development Budget	0	0	0	0	-	-
Micro Finance Investment Support Facility for Afghanistan	0	0	431	431	0%	-
Operating Budget	0	0	0	0	-	-
Development Budget	0	0	0	0	-	-
Afghanistan National Standard Authority	12	20	141	141	14%	64%
Operating Budget	12	20	109	109	18%	64%
Development Budget	0	0	0	0	-	-
Total Economic Gov. and Private Sector Devel't	1,941	4,363	30,498	30,234	14%	125%
Operating Budget	1,450	3,830	15,347	15,219	25%	164%
Development Budget	491	533	-	-	-	8%
Unallocated Reserves	0	0	0	0	-	-
Operating Budget	0	0	0	0	-	-
Development Budget	0	0	0	0	-	-
Unspecified	0	0	0	0	-	-
Operating Budget	0	0	0	0	-	-
Development Budget	0	0	0	0	-	-
Total Unclassified	0	0	0	0	-	-
Operating Budget	-	-	-	-	-	-
Development Budget	-	-	-	-	-	-

Quarterly Fiscal Bulletin, 1st Quarter, 1399

<i>Editor-in-Chief</i>	Lutfullah Lutf – Acting Director General MFPD, Ministry of Finance
<i>Contact Person</i>	Tamim Karimi, Macro Fiscal Performance General Directorate (MFPD) Email: tamim.karimi@mof.gov.af - Phone: +93202233330

Co-authors

<i>Hasib Rahman Hakimzay</i>	Head of Fiscal Policy Department
<i>Tamim Karimi</i>	Macroeconomic and Expenditure Analyst
<i>Frozan Darwish</i>	Economic Analysis Senior Specialist
<i>Haseenullah Ahmadzai</i>	Revenue & Tax Policy Analyst
<i>Waseem Usman</i>	Fiscal Policy and Expenditure Analyst
<i>Moin Ibrahimi</i>	Revenue Policy Analysis and Forecasting Senior Specialist
<i>Ansar Rizai</i>	Revenue Policy Analyst