



Ministry of Finance
Islamic Republic of Afghanistan

QUARTERLY MACROECONOMIC AND FISCAL BULLETIN

Third Quarterly Report
FY1399

Macroeconomic and Fiscal Policy
Directorate General (MFPD)
Ministry of Finance

Meezan 1399 (October 2020)

Quarterly Macroeconomic and Fiscal Bulletin

3rd Quarterly Report FY1399

Afghanistan's Macroeconomic and Fiscal Performance

Macroeconomic and Fiscal Policy Directorate General (MFPD)

Ministry of Finance, Afghanistan

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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.

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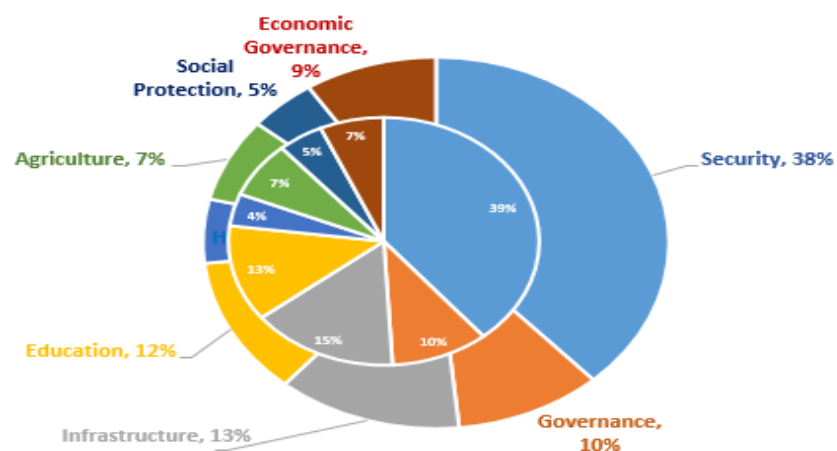
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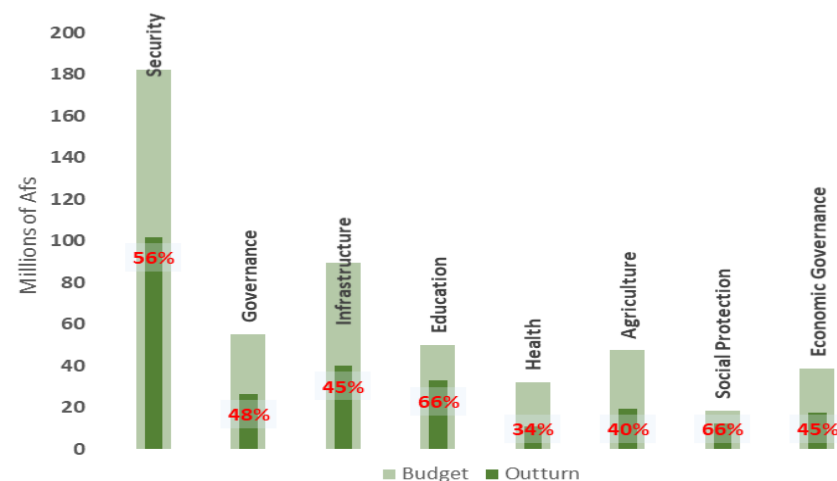
KEY MESSAGES IN CHARTS

3rd Quarter, FY1399

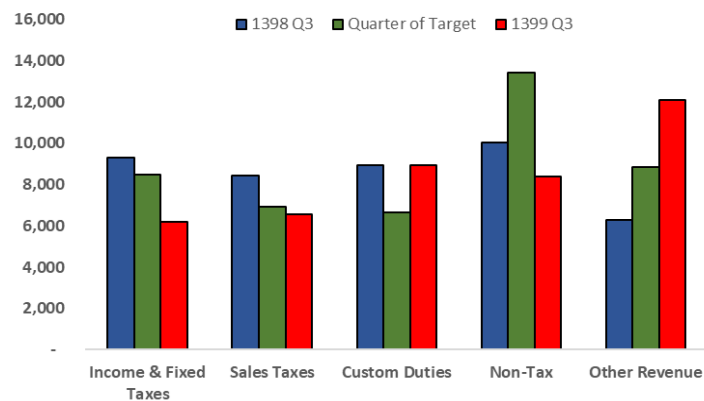
Expenditures by Sector



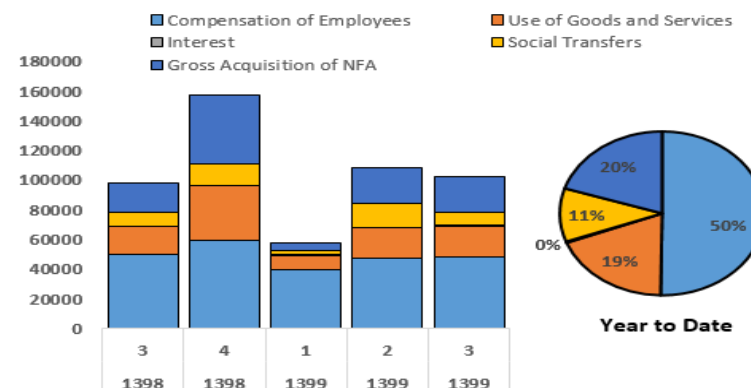
Budget Execution



Revenue Summary



Expenditure Summary by Inputs



Executive Summary

Afghanistan's economy experienced substantial improvement in development outcomes since 2001, mainly in expanded access to water, sanitation, electricity, education, and health sectors. The country's macroeconomic management remains strong, domestic revenue have increased dramatically since FY1393 (2014) and major public financial management reforms have been implemented.

Afghanistan's economy grew by 3.9 percent in FY1398, driven mainly by strong growth in agriculture sector following recovery from drought. At the same time, the country continued to experience insecurity and political uncertainty. During the first half of FY1399, Afghanistan's economy has been hard-hit by the spread of the COVID-19, which mainly impacted on consumption, exports, and remittance. The economy contracted sharply over the first half of the year, where GDP growth was expected to reach to negative 5 percent during the year. With the favorable weather condition in the country, wheat production and other agriculture crop have supported in agriculture growth, but both industry and service outputs have hardly impacted due to lockdowns, restrictions, and border closures.

The government gradually eased restrictions and lockdown during the third quarter of FY1399. All borders and air-corridors were reopened, where trade (export and imports) activities accelerated with international markets. These all led to a notable increase in economic growth that improved economic activities, consumptions, trade activities, investments during the third quarter of FY1399.

Household consumption has highly declined due to a sharp reduction in household's incomes, disruption to services and retail activities. In addition, investment has also been affected negatively due to the COVID-19 crisis. Poverty rate is expected to have worsened after the COVID-19 pandemic that hugely impacted the living condition of households. And is expected to remain high, driven by weak labor demand and security-related constrains on service deliver.

Prices during FY1399, rapidly increased due to the vast spread of the Covid-19 and pandemic. Food items were highly affected by border closers and pandemic issue, which increased to 9 percent in the second quarter of FY1399, but slightly decline in the third quarter of FY1399. The average inflation rate in the second quarter was 4.2 percent, but declined during the third quarter of the year.

Price stability is an ultimate goal of the country. During all three quarters of FY1399, Afghani currency depreciated against the Euro and Swiss Franc, but appreciated against Indian rupee, Pakistani Rupee, US dollar, and major international currency that are exchange in the Afghan markets. Currency exchange rate remained fluctuated against the US dollar in between Afs 76 to Afs 77 during all three quarters and will continue to be at this price by end of the year.

Domestic revenue performance continued to be strong till end of FY1398 with total collection of Afs 207.3 billion which means it reached the yearly target. Domestic revenues reached to 15.7 percent of GDP. The strong revenue performance was mainly driven by one-off revenue collections of Afs 32 billion, of which Afs 24 billion were transferred from Da Afghanistan Bank operating profit. Domestic revenue for the FY1399 was target Afs 209 billion, but due to COVID-19 crisis around the country and globe, the target was declined to Afs 177 billion. The collection in the first and second quarters of FY1399 had 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. The collection continued to be lower in the third quarter of FY1399. Total government's revenue collection including grants till the end of the third quarter of FY1399 was Afs 232.5 billion, of which Afs 121.1 billion were collected from domestic sources. Domestic revenue collection till the end of the third quarter was 11 percent lower than the same period in FY1398 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 7 percent as a result of reduction in grants in the third quarter of FY1399.

Government spending by the end of the third quarter reached Afs 215.1 billion. Recurrent spending reached Afs 183 billion with an estimated execution rate of 59 percent. Recurrent expenditure shows similar amount of spending compared with the same period of last year. The development budget execution shows 41 percent spending. Spending was 11 percent higher compared with same period of last year. Higher development budget execution was driven by discretionary development spending. 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 was Afs 310 billion. Total budget allocation for both operating and development was Afs 519 billion which will relatively adjust by end of the year due to pandemic issue in the country.

Table 1. GFS Summary

| | 1398 Q3 | 1398 Q3 YTD | 1399 Budget | 1399 Q3 | 1399 Q3 YTD |
|--|-----------------|-----------------|------------------|----------------|-----------------|
| Revenue | 86,536 | 249,968 | 407,464 | 93,332 | 232,506 |
| Tax Revenue | 27,536 | 87,929 | 90,388 | 22,158 | 65,513 |
| Non-Tax Revenue | 13,853 | 44,506 | 86,892 | 18,044 | 51,948 |
| Grants | 43,658 | 113,263 | 230,184 | 51,131 | 111,355 |
| Social Contributions | 1,489 | 4,270 | - | 1,999 | 3,690 |
| Expenditure | 78,478 | 206,885 | 370,155 | 78,655 | 215,113 |
| Wages and Salaries | 50,213 | 138,530 | 210,634 | 48,525 | 135,178 |
| Goods and Services | 18,290 | 46,332 | 117,613 | 20,513 | 50,889 |
| Interest | 149 | 430 | 1,958 | 274 | 644 |
| Grants and Transfers | 9,827 | 21,593 | 39,951 | 9,344 | 28,402 |
| Overall Operating Balance | 8,057 | 43,083 | 37,309 | 14,677 | 17,393 |
| Primary Operating Balance | 8,207 | 43,513 | 39,267 | 14,951 | 18,037 |
| Gross Acquisition of Fixed Assets | 19,331 | 54,386 | 144,553 | 23,878 | 53,963 |
| Net Acquisition of Fixed Assets | 19,204 | 54,244 | 144,553 | 23,850 | 53,842 |
| Overall Balance | (11,146) | (11,161) | (107,244) | (9,173) | (36,449) |
| Primary Balance | (10,997) | (10,731) | (105,286) | (8,899) | (35,805) |
| Gross Acquisition of Financial Assets | 13,614 | 11,143 | 107,244 | 6,313 | 32,491 |

* 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 | 273,996.1 | 310,212.0 | 13% |
| RECURRENT EXPENDITURES | 268,837.7 | 294,134.9 | 9% |
| Compensation of Employees | 202,991.2 | 210,634.2 | 4% |
| Use of Goods and Services | 46,346.5 | 56,094.0 | 21% |
| Interest | - | 1,957.5 | |
| Social Transfers | 19,500.0 | 25,449.2 | 31% |
| | 5,158.4 | - | -100% |

| | | | |
|----------------------------------|------------------|------------------|------------|
| ACQUISITION OF ASSETS | 5,158.4 | 12,133.0 | 135% |
| Operating and Development | | | |
| Security | 177,663.6 | 182,353.8 | 3% |
| Governance | 40,372.1 | 55,315.7 | 37% |
| Infrastructure | 69,663.3 | 89,373.7 | 28% |
| Education | 50,883.2 | 50,119.0 | -2% |
| Health | 16,582.6 | 32,160.4 | 94% |
| Agriculture | 37,422.1 | 47,818.1 | 28% |
| Social Protection | 17,426.2 | 18,647.8 | 7% |
| Economic Governance | 17,488.4 | 38,919.4 | 123% |
| Unclassified | 16,846.9 | 5,251.2 | |
| TOTAL | 444,348.6 | 519,959.2 | 17% |

Macroeconomic Overview

The Afghan economy after a year of drought and intensifying insecurity in FY1398, showed some signs of recovery from 2.7 percent to 3.9 percent GDP growth. Economic recovery was mainly driven by better performance in agriculture crop. But due to the outbreak of the COVID-19 and pandemic issue, insecurity and political uncertainty in the country, GDP growth is expected to fall to -5 percent in FY1399. The impact of COVID-19 significantly hit the economy till the end of the third quarter of the year which mainly stopped and reduced economic activities and investment that resulted to lower revenue collection.

Impacts of COVID-19 on the agriculture sector so far have been limited due to favorable weather condition for production especially for the wheat production. Production of fresh and dry fruits for processing and export, have

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 billion) | 1,319.9 | 1,344.2 | 1,430.0 |
| 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% |

negatively impacted due to disruption to supply chains and closure of international markets and export routes.

Industry and service sectors have strongly impacted by the spread of the COVID-19 in the country till the end of the third quarter of FY1399. Border closures and banned of international markets 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.

The government gradually eased restrictions and lockdown during the third quarter of FY1399. All borders and air-corridors were reopened, where trade (export and imports) activities accelerated with international markets. These all led to a notable increase in economic growth that improved economic activities, consumptions, trade activities, investments during the third quarter of FY1399.

It is expected with the post pandemic global economic recovery and normal situation in the country, economic growth will pick up to 3.6 percent in FY1400, subject to the post pandemic global economic recovery.

Household consumption has highly declined due to a sharp reduction in household's incomes, disruption to services and retail activities. In addition, investment has also been affected negatively due to the COVID-19 crisis. Poverty rate is expected to have worsened after the COVID-19 pandemic that hugely impacted the living condition of households. And is expected to remain high, driven by weak labor demand and security-related constrains on service deliver.

Inflation:

With the beginning of FY1399 and COVID-19 crisis in the country, the CPI rate increased dramatically. From 119.3 rate in fourth quarter of FY1398 to 126.5 rate in the second quarter of FY1399, but it slightly decline to 123.4 rate in the third quarter of FY1399. Higher CPI rate mainly driven by higher food prices in the international and local markets due to the impact of COVID-19 crisis which increased by 9 percent in the second quarter, but declined to -6.7 percent growth during the third quarter of the year. On the other hand non-food items were almost stable during the year with no effect of COVID-19. It increased to 1 percent only in second quarter, while it declined again slightly to 0.6 percent growth in the third quarter of the year. Food prices were increased mainly due to the impact of COVID-19 and pandemic issues.

The continuation of the pandemic and border closers during quarantine period impacted highly the imports of food items during the second quarter of the year that reached to 9 percent increases.

Table 3. Inflation

| % - Q-o-Q | 1398 | 1398 | 1399 | 1399 |
|----------------------------------|--------------|--------------|--------------|--------------|
| | Q4 | Q1 | Q2 | Q3 |
| Overall Index (average) | 119.3 | 121.4 | 126.5 | 123.4 |
| CPI Rate (average growth) | 1.1% | 1.7% | 4.2% | -2.4% |
| Food | 2.1% | 4.0% | 9.0% | -6.7% |
| Non-Food | 0.4% | 0.2% | 1.0% | 0.6% |

Exchange Rate

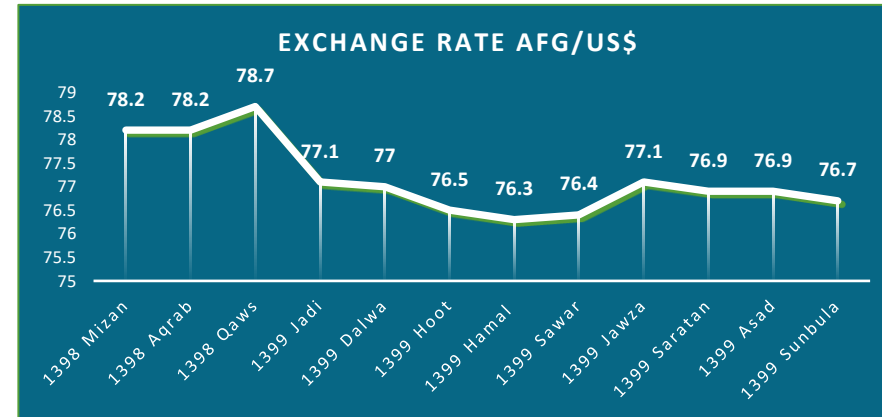
During FY1399, the Afghani currency remained stable against major international currencies, but fluctuated slightly against the US dollar. During all three quarters of FY1399, the Afghani currency appreciated by 1.5 percent against the Euro currency, driven by lower imports and increased demand for Afghani in province bordering Pakistan. Afghani currency remained stable against the US dollar between Afs 76 to 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.

Revenue Performance

Afghanistan's revenue performance during the third quarter FY1399 significantly declined. Compared to similar quarter, revenue collection including grants decreased by 7 percent and without grants decreased by 11 percent respectively. It is mainly driven by the impact of COVID-19 which hardly hit overall economy of the country and due to which the country experience lower economic activities, restrictions on international trade, weaker compliance, political uncertainty, and continued insecurity in the country. Total government's revenue collection including grants till the end of the third quarter of FY1399 reached Afs 232.5 billion, of which Afs 121.1 billion including one-off collection from Da Afghanistan Bank collected through domestic sources. Tax revenue including custom duty was Afs 65.4 billion, which makes 54 percent of domestic sources. The remaining portion of revenue came from the non-tax revenue. Non-tax revenue collection reached Afs 24.6 billion, while it was Afs 29.2 billion till the same quarter of FY1398. In the non-tax revenue component, higher collection came from administrative fees by Afs 17.5 billion which still was 12 percent lower collection compared with similar period of the last year. The outbreak of the Coronavirus and restrictions reflected highly on economic activities. On the other hand, unknown result

Figure 1: Currency exchange rate



of peace process with the Taliban and increased insecurity impacted highly on investments and economic activities which resulted on lower domestic revenue collection compared with the same periods of previous years.

Donor grants also slightly reduced where donors highly supported other countries to fight against COVID-19. Received grants till the third quarter of FY1399 was 111.3 billion, means 2 percent lower compared with the similar quarter of FY1398.

Table 5. Revenue Summary

| In millions of Afghanis | 1398 Q3 | 1398 Q3 YTD | 1399 Budget | 1399 Q3 | 1399 Q3 YTD | % Target | % Change on 1398 |
|---------------------------------------|---------------|----------------|----------------|---------------|----------------|-------------|---------------------|
| Revenues Including Grants | 86,663 | 249,968 | 407,464 | 93,332 | 232,506 | 57% | -7% |
| Revenues Excluding Grants | 43,005 | 136,704 | 177,281 | 42,202 | 121,151 | 68% | -11% |
| Revenue (without customs) | 34,067 | 108,951 | 150,694 | 33,245 | 99,937 | 66% | -8% |
| Tax Revenues (without customs) | 18,598 | 60,175 | 63,802 | 13,202 | 44,299 | 69% | -26% |
| Fixed Taxes | 3,187 | 9,571 | 9,649 | 3,226 | 7,902 | 82% | -17% |
| Income Taxes | 6,126 | 22,862 | 24,331 | 2,980 | 14,933 | 61% | -35% |
| Property Taxes | 124 | 419 | 437 | 160 | 358 | 82% | -14% |
| Sales Taxes | 8,426 | 25,577 | 27,751 | 6,552 | 19,713 | 71% | -23% |
| Other Taxes | - | - | - | - | - | - | - |
| Customs Duty, Import Taxes | 8,937 | 27,754 | 26,586 | 8,956 | 21,214 | 80% | -24% |
| Non Tax Revenue | 10,029 | 29,238 | 53,618 | 8,381 | 24,670 | 46% | -16% |
| Income from Capital Property | 720 | 1,723 | 2,089 | 353 | 857 | 41% | -50% |
| Sales of Goods and Services | 1,730 | 6,085 | 7,708 | 1,295 | 4,810 | 62% | -21% |
| Administrative Fees | 6,930 | 20,087 | 23,528 | 5,883 | 17,584 | 75% | -12% |
| Royalties | 0 | 0 | 389.9 | - | - | 0% | -100% |
| Non Tax Fines and Penalties | 196 | 507 | 537 | 153 | 565 | 105% | 11% |
| Extractive Industry | 453 | 835 | 2,166 | 698 | 854 | 39% | 2% |
| Miscellaneous Revenue | 3,825 | 6,133 | 30,998 | 9,633 | 14,006 | 45% | 128% |
| Sales of Land and Buildings | 127 | 9,135 | 2,276 | 30 | 13,272 | 583% | 45% |
| Social Contributions | 1,489 | 4,270 | - | 1,999 | 3,690 | - | -14% |
| Grants | 43,658 | 113,263 | 230,184 | 51,131 | 111,355 | 48% | -2% |
| Foreign Governments | 17,900 | 63,260 | - | 43,671 | 93,521 | - | 48% |
| International Organization | 25,758 | 50,003 | - | 7,460 | 17,834 | - | -64% |
| Other Government Units | - | - | - | - | - | - | - |

Revenues Collection by Key Provinces

Table 6 presents revenue collection by provinces during third quarter of FY1399. 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. Collection of most of provinces decreased considerably till the end of third quarter of FY1399 compared with the same quarter of last year. Among these provinces, Herat, Balkh and Nangarhar had the highest collection of Afs 13.6 billion, Afs 12.5 billion, and Afs 10.6 billion respectively. Overall revenue collection in the third quarter of FY1399 compared with the same period of FY1398 was lower, driven mainly the impact of COVID-19 and restrictions due to which all business activities were reduced.

Table 6. Revenue from All Provinces

| In millions of Afghanis | 1398 Q3 | 1398 Q3 YTD | 1399 Est. Target | 1399 Q3 | 1399 Q3 YTD | % Target | % Change on 1398 |
|-----------------------------|-----------------|------------------|---------------------|-----------------|------------------|------------|---------------------|
| REVENUES exc. grants | 43,004.9 | 136,562.3 | 177,280.6 | 42,173.6 | 121,150.9 | 68% | -11% |
| Badakhshan | 97 | 279 | 363 | 96 | 239 | 66% | -15% |
| Badghis | 46 | 122 | 158 | 29 | 89 | 56% | -27% |
| Baghlan | 102 | 323 | 419 | 74 | 239 | 57% | -26% |
| Balkh | 2,744 | 8,912 | 11,569 | 5,160 | 12,579 | 109% | 41% |
| Bamyan | 56 | 160 | 208 | 34 | 124 | 60% | -23% |
| Central Ministries | 19,299 | 64,223 | 83,372 | 15,127 | 55,894 | 67% | -13% |
| Dikondy | 58 | 127 | 165 | 38 | 87 | 53% | -32% |
| Farah | 990 | 2,486 | 3,227 | 987 | 2,727 | 85% | 10% |
| Faryab | 1,202 | 3,655 | 4,744 | 1,359 | 3,280 | 69% | -10% |
| Ghazni | 111 | 337 | 437 | 89 | 289 | 66% | -14% |
| Ghor | 46 | 109 | 141 | 40 | 99 | 70% | -9% |
| Helmand | 229 | 543 | 704 | 180 | 519 | 74% | -4% |
| Herat | 5,386 | 16,369 | 21,250 | 6,089 | 13,655 | 64% | -17% |
| Jawzjan | 91 | 278 | 361 | 87 | 221 | 61% | -21% |
| Kabul | 693 | 2,288 | 2,970 | 1,672 | 3,809 | 128% | 66% |
| Kandahar | 2,984 | 9,279 | 12,046 | 2,231 | 6,209 | 52% | -33% |
| Kapisa | 51 | 143 | 186 | 51 | 122 | 65% | -15% |
| Khost | 372 | 1,221 | 1,586 | 568 | 974 | 61% | -20% |

| | | | | | | | |
|-------------------|-------|--------|--------|-------|--------|------|------|
| Kunar | 63 | 184 | 239 | 45 | 130 | 54% | -29% |
| Kunduz | 333 | 1,083 | 1,405 | 347 | 1,087 | 77% | 0% |
| Laghman | 56 | 172 | 224 | 107 | 187 | 84% | 9% |
| Logar | 52 | 112 | 146 | 30 | 86 | 59% | -24% |
| Nangarhar | 5,044 | 14,615 | 18,972 | 4,384 | 10,677 | 56% | -27% |
| Nimroz | 1,751 | 5,734 | 7,444 | 2,245 | 5,168 | 69% | -10% |
| Nuristan | 26 | 53 | 69 | 17 | 43 | 63% | -19% |
| Offshore Payments | 0 | 0 | 0 | 0 | 0 | - | - |
| Paktika | 237 | 913 | 1,186 | 59 | 205 | 17% | -78% |
| Paktiya | 315 | 1,363 | 1,769 | 378 | 1,058 | 60% | -22% |
| Pangsher | 37 | 87 | 113 | 15 | 56 | 50% | -35% |
| Parwan | 135 | 354 | 460 | 126 | 295 | 64% | -17% |
| Samangan | 57 | 174 | 226 | 264 | 351 | 155% | 101% |
| Saripul | 67 | 163 | 211 | 57 | 130 | 62% | -20% |
| Takhar | 133 | 349 | 453 | 91 | 270 | 60% | -23% |
| Uruzgan | 21 | 70 | 91 | 19 | 51 | 56% | -27% |
| Wardak | 72 | 181 | 235 | 49 | 122 | 52% | -33% |
| Zabul | 45 | 103 | 133 | 30 | 80 | 60% | -22% |

Table 7. Revenues by key province

| In millions of Afghanis | 1398 Q3 | 1399 Est. Target | 1399 Q3 | % Target | % Change on 1398 |
|-------------------------|------------|---------------------|------------|----------|---------------------|
| Kabul | 693 | 2,970 | 801 | 27% | 16% |
| Nangarhar | 5,044 | 18,972 | 4,293 | 23% | -15% |
| Balkh | 2,744 | 11,569 | 5,041 | 44% | 84% |
| Kandahar | 2,984 | 12,046 | 2,182 | 18% | -27% |
| Faryab | 1,202 | 4,744 | 1,332 | 28% | 11% |
| Herat | 5,386 | 21,250 | 6,009 | 28% | 12% |
| Nimroz | 1751 | 7,444 | 2,237 | 30% | 28% |
| Central Ministries | 18,818 | 83,372 | 15,131 | 18% | -20% |

Grants

Afghanistan still remains heavily reliant on international grant support. Donor grants support to core budget which finances major expenditure items in both operating and development budget. The outcome of Geneva pledging conference 2020 was strong expression of the international community enduring commitment to Afghanistan. Donors pledged at least US 3.3 billion for the first year of the upcoming quadrennial, with annual commitments to stay at the same level year-on-year.

Total revenue including grants till the end of the third quarter amounted to Afs 232.5 billion out of which Afs 111.3 billion was grants only. Table below 8a indicates the operational grants for the third quarter of FY 1399. CSTC-A in the Ministry of Defense is the largest grants contributor consisted of 39 percent of total grants by end of third quarter while it was 56 percent during the same fiscal period in FY1398. Funds released from LOTFA decreased by 14 percent in the third quarter from 33 percent in the same quarter of FY 1398. Similarly, funds from CSTC-A in the Ministry of Interior decreased from 12 percent in the same quarter of FY1398 to 3 percent in the third quarter of FY1399. Afghanistan Reconstruction Trust Fund (ARTF) increased by 38 percent compared to the same quarter of FY 1398.

Table 8b represents the largest development projects financed through grants during the third quarter of FY1399. Two projects related to '**Improving Service Delivery**' are the first two largest grant provided with Afs 2.6 billion and Afs 1.6 billion disbursement during the third quarter. Following '**Energy Sector Development Investment Program**' was the third project with Afs 1 billion grants expenditure during the third of the year.

Table 8a. Operating Grants

| All values are in Million Afs | 1398 Q3 | 1398 Q3 YTD | % Total | 1399 Q3 | 1399 Q3 YTD | % Total |
|--|------------|----------------|------------|------------|----------------|------------|
| Afghanistan Reconstruction Trust Fund (ARTF) | 17 | 28 | 0% | 16,043 | 32,550 | 38% |
| Law & Order Trust Fund (LOTFA) | 6,587 | 17,728 | 33% | 3,598 | 16,246 | 19% |
| CSTC-A ¹ MoD | 9,659 | 30,236 | 56% | 12,543 | 33,217 | 39% |
| CSTC-A ¹ MoI | 1,616 | 6,463 | 12% | 2,721 | 2,721 | 3% |

1/ Combined Security Transitional Command Afghanistan

Table 8b. Largest Development Grants for the YTD

| All Values are in Million Afghanis | Code | 1399 YTD |
|--|-------|----------|
| Improving Service Delivery | 32810 | 2,695 |
| Improving Service Delivery | 30940 | 1,530 |
| 0332 Energy Sector Development investment Program Trance 4 | 35430 | 1,001 |

| | | |
|---|-------|-----|
| 0362 Water Resources Development Investment Program Project 2 | 35410 | 803 |
| PTEC IL 22-7 Expansion Strengthening and Integration of NEPS and SEPS Power Systems and Capacity Building of DABS | 38200 | 794 |
| 0422-AFGTransport Network development Investment program Tranche 4 | 35420 | 660 |
| Small Development Program - India | 40430 | 657 |
| TF0A7314 Afghanistan Sehatmandi Project | 33010 | 647 |
| 0522-Energy Supply improvement Investment Program- Project2 | 35560 | 582 |
| G0507 (EF) Panj Amu River Basin Sector Project (MAIL) | 35490 | 508 |
| Rehabilitation of Irrigation systems | 30581 | 490 |
| G 0634/0635-Energy Supply Improvement Investment Program - Project 5 | 35600 | 475 |
| 0464-Energy Supply Improvement Investment Program-Project 1 | 35530 | 454 |
| 0327-Transport Network Development Investment Program Tranche 02 | 35360 | 436 |
| Higher Education Development Program | 32720 | 427 |
| Transport Network Development Investment Program - Tranche3 | 35450 | 402 |
| 0375-AFG(EF) North South Power Transmission Enhancement Project | 35520 | 379 |
| Goods, Works, Non-Consulting services, and Consultants Services for parts A.1 and A.2 of the Project activities within the territory of the recipient | 32800 | 359 |
| Goods , Works , Non Consulting Services Training consultants, Services ,training and incremental Operating costs incurred by IDLG Under Parts 2,3 and 4 the project | 30872 | 342 |
| Improvement of Horticulture and facilities | 35610 | 293 |

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 9 presents comparison of operating expenditures in the third quarter of FY1399 and FY1398. The total operating expenditure has almost remained in the same level compared to the same period in FY1398. Expenditures on compensation of employees' and social transfers has decreased by 2 percent and 11 percent respectively, while expenditures on use of goods and services, interest, and acquisition of assets has increased significantly compared with similar quarter in FY1398.

Table 10 shows that development expenditures increased by 11 percent compared up to third quarter of 1398. Discretionary expenditures increased by 23 percent and non-discretionary expenditure increased by 1 percent respectively. Expenditure on Use of Goods and Services has increased by 9 percent, while expenditure on acquisition of Non-Financial Assets (NFA) has decrease by 6 percent compared with same quarter of last year. Due to the spread of COVID-19 virus in the country, most of development projects were not implemented as scheduled, where the government highly focused on operation management area, which as a result development budget execution was lower compared with similar period of the last year.

Table 9. Operating Expenditure

| In millions of Afghanis | 1398 Q3 | 1398 Q3 YTD | 1399 Q3 | 1399 Q3 YTD | 1399 Budget | 1399 Allocated | % Budget. | % Change on 1398 |
|-----------------------------------|---------------|----------------|---------------|----------------|----------------|-------------------|--------------|---------------------|
| TOTAL GROSS EXPENDITURES | 71,072 | 184,361 | 65,994 | 183,803 | 310,212 | 306,234 | 59% | 0% |
| TOTAL NET EXPENDITURES (2) | 70,945 | 184,219 | 65,966 | 183,682 | | | | |
| RECURRENT EXPENDITURES | | | | | | | | |
| Compensation of Employees | 50,213 | 138,530 | 48,525 | 135,178 | 210,634 | 210,634 | 64% | -2% |
| Wages and Salaries | 48,589 | 133,883 | 47,272 | 131,873 | | | | -2% |
| o/w Wages and Salaries in Cash | 41,887 | 115,977 | 39,681 | 113,575 | | | | -2% |
| o/w Wages and Salaries in Kind | 5,972 | 15,879 | 6,771 | 16,114 | | | | 1% |
| Social Benefits | 1,694 | 4,869 | 1,393 | 3,590 | | | | -26% |
| Other Compensation | -71 | -222 | -140 | -285 | | | | 28% |
| Use of Goods and Services | 9,854 | 21,816 | 10,244 | 24,088 | 56,094 | 56,060 | 43% | 10% |
| Travel | 758 | 1,900 | 774 | 1,515 | | | | -20% |
| Food | 1,200 | 2,639 | 682 | 1,989 | | | | -25% |

| | | | | | | | | |
|--|--------------|---------------|--------------|---------------|---------------|---------------|------------|-------------|
| Contracted Services | 777 | 1,891 | 437 | 1,242 | | | | -34% |
| Repairs and Maintenance | 1,474 | 2,757 | 1,648 | 2,564 | | | | -7% |
| Utilities | 1,683 | 2,967 | 2,320 | 4,626 | | | | 56% |
| Fuel | 1,637 | 4,683 | 1,849 | 4,552 | | | | -3% |
| Tools and Materials | 948 | 2,113 | 945 | 3,094 | | | | 46% |
| Other Use of Goods and Services | 1,378 | 2,867 | 1,589 | 4,507 | | | | 57% |
| Interest | 149 | 430 | 274 | 644 | 1,958 | 1,958 | 33% | 50% |
| To Non-Residents | | | | | | | | |
| Social Transfers | 9,664 | 21,296 | 5,293 | 18,976 | 25,449 | 25,449 | 75% | -11% |
| Subsidies | 350 | 1,050 | 210 | 1,054 | | | | 0% |
| Grants | 73 | 284 | 184 | 490 | | | | 72% |
| <i>Foreign Grants</i> | 72 | 257 | 184 | 411 | | | | 60% |
| <i>Current Grants</i> | 1 | 27 | 0 | 79 | | | | 192% |
| Social Security | 9,138 | 19,566 | 4,856 | 16,141 | | | | -18% |
| Other Social Transfers | 103 | 396 | 42 | 1,290 | | | | 226% |
| o/w Social Assistance | 2 | 9 | 28 | 130 | | | | 1301% |
| o/w Advance Subsidies, Grants | 101 | 387 | 14 | 1,160 | | | | 200% |
| ACQUISITION OF ASSETS | | | | | | | | |
| Gross Acquisition of NFA | 1,064 | 2,146 | 1,630 | 4,796 | 12,133 | 12,133 | 40% | 124% |
| Net Acquisition of NFA ¹ | 937 | 2,004 | 1,601 | 4,675 | | | | 133% |
| Sale of Land and Buildings | -127 | -142 | -28 | -121 | | | | -15% |
| Buildings and Structures | 139 | 384 | 163 | 1,016 | | | | 165% |
| Machinery / Equipment (>50,000) | 608 | 1,011 | 1,190 | 1,645 | | | | 63% |
| Valuables | 0 | 1 | 0 | 1 | | | | 82% |
| Land | 302 | 697 | 268 | 2,124 | | | | 205% |
| Capital Advance Payments | 14 | 54 | 10 | 10 | | | | -82% |
| Contingency Fund | | | | | 3,944 | 0 | | - |

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

Table 10. Development Expenditure Summary

| In millions of Afghanis | 1398 Q3 | 1398 Q3 YTD | 1399 Q3 | 1399 Q3 YTD | 1399 Budget | 1399 Allotted | % Budget. | % Change on 1398 |
|--|---------------|----------------|---------------|----------------|----------------|------------------|--------------|---------------------|
| TOTAL GROSS EXPENDITURES | 26,864 | 77,052 | 36,568 | 85,394 | 209,747 | 206,396 | 41% | 11% |
| Discretionary Budget | 12,923 | 35,195 | 18,579 | 43,316 | | - | | 23% |
| Non-discretionary Budget | 13,941 | 41,857 | 17,989 | 42,077 | | - | | 1% |
| TOTAL NET EXPENDITURES (2) | 26,737 | 76,910 | 36,540 | 85,273 | | | | |
| Use of Goods and Services | 8,435 | 24,516 | 10,269 | 26,801 | 61,519 | 60,518 | 44% | 9% |
| Travel | 123 | 366 | 74 | 231 | | | | -37% |
| Communications | 16 | 33 | 5 | 16 | | | | -52% |
| Contracted Services | 6,209 | 19,119 | 6,952 | 20,328 | | | | 6% |
| Repairs and Maintenance | 158 | 448 | 371 | 709 | | | | 58% |
| Utilities | 32 | 80 | 45 | 79 | | | | -2% |
| Fuel | 38 | 136 | 33 | 78 | | | | -43% |
| Other Use of Goods and Services | 1,859 | 4,333 | 2,788 | 5,360 | | | | 24% |
| o/w Tools and materials (< 50,000) | 0 | 0 | 0 | 0 | | | | -100% |
| o/w Other Expenses | 328 | 745 | 220 | 647 | | | | -13% |
| o/w Advances and Return of Expenditure | 1,085 | 2,458 | 1,749 | 3,683 | | | | 50% |
| Subsides, Grants, Social Expenditures | 162 | 296 | 4,051 | 9,426 | 14,502 | 14,502 | 65% | 3082% |
| ACQUISITION OF ASSETS | | | | | | | | |
| Gross Acquisition of NFA | 18,267 | 52,240 | 22,249 | 49,167 | 132,420 | 131,376 | 37% | -6% |
| Net Acquisition of NFA ¹ | 18,139 | 52,098 | 22,220 | 49,046 | | | | -6% |
| Sale of Land and Buildings | -127 | -142 | -28 | -121 | | | | -15% |
| Buildings and Structures | 10,812 | 33,227 | 17,865 | 37,362 | | | | 12% |
| Machinery / Equipment (>50,000) | 4,942 | 15,356 | 3,323 | 8,064 | | | | -47% |
| Valuables | 0 | 0 | 1 | 1 | | | | |
| Land | 2 | 159 | 13 | 16 | | | | -90% |
| Capital Advance Payments | 2,511 | 3,499 | 1,047 | 3,724 | | | | 6% |
| Contingency Fund | 0 | 0 | 0 | 0 | 1,307 | 0 | | |

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

Expenditures by Sector

Table 11 presents comparison of sector-wise expenditures for the third 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 third quarter of 1399 is 5 percent higher than in the same quarter of 1398. The sector-wise expenditure is provided both for operating and development budget. Operating budget expenditure shows 7 percent decrease, whereas development budget expenditure shows 36 percent increase compared with the last year's same period.

The execution performances of all sectors have improved during the third quarter of FY 1399. Health sector has the highest improvement of 86 percent, expenditures on Agriculture, Economic governance, Security and infrastructure increased by 75, 10, 6 and 1 percent respectively, though expenditures on Governance, Social Protection and education has decreased by 21, 14 and 13 percent respectively.

Table 11. Expenditures by sector

| In millions of Afghanis | 1398 Q3 | 1398 Q3 YTD | 1399 Q3 | 1399 Q3 YTD | 1399 Budget | 1399 Allocated | % Change on 1398 |
|---------------------------------|---------------|----------------|----------------|----------------|----------------|-------------------|---------------------|
| TOTAL GROSS EXPENDITURES | 97,809 | 261,271 | 102,534 | 269,076 | 519,959 | 512,629 | 5% |
| Operating Budget | 70,945 | 184,219 | 65,966 | 183,682 | 310,212 | 306,234 | -7% |
| Development Budget | 26,864 | 77,052 | 36,568 | 85,394 | 209,747 | 206,396 | 36% |
| Security | 36,919 | 101,683 | 39,162 | 102,792 | 182,354 | 182,354 | 6% |
| Operating Budget | 36,644 | 100,868 | 38,718 | 101,914 | 180,528 | 180,528 | 6% |
| Development Budget | 276 | 816 | 444 | 878 | 1,825 | 1,825 | 61% |
| Governance | 10,682 | 26,586 | 8,394 | 27,485 | 55,316 | 54,115 | -21% |
| Operating Budget | 7,300 | 18,647 | 6,156 | 16,955 | 28,763 | 28,763 | -16% |
| Development Budget | 3,382 | 7,939 | 2,238 | 10,530 | 26,553 | 25,352 | -34% |
| Infrastructure | 14,931 | 40,066 | 15,032 | 34,522 | 89,374 | 89,374 | 1% |
| Operating Budget | 1,164 | 3,231 | 986 | 4,165 | 6,534 | 6,534 | -15% |
| Development Budget | 13,767 | 36,835 | 14,046 | 30,357 | 82,840 | 82,840 | 2% |
| Education | 12,984 | 32,902 | 11,263 | 32,287 | 50,119 | 50,119 | -13% |
| Operating Budget | 12,043 | 30,711 | 10,169 | 29,885 | 44,213 | 44,213 | -16% |
| Development Budget | 941 | 2,191 | 1,094 | 2,402 | 5,906 | 5,906 | 16% |
| Health | 2,375 | 11,000 | 4,416 | 14,934 | 32,160 | 31,316 | 86% |
| Operating Budget | 1,086 | 2,671 | 1,261 | 3,970 | 7,116 | 7,115 | 16% |
| Development Budget | 1,288 | 8,329 | 3,155 | 10,964 | 25,045 | 24,201 | 145% |
| Agriculture | 6,190 | 19,254 | 10,807 | 19,648 | 47,818 | 47,818 | 75% |
| Operating Budget | 639 | 1,796 | 580 | 1,605 | 2,463 | 2,463 | -9% |
| Development Budget | 5,551 | 17,458 | 10,227 | 18,043 | 45,355 | 45,355 | 84% |
| Social Protection | 6,856 | 12,386 | 5,883 | 12,670 | 18,648 | 18,614 | -14% |
| Operating Budget | 6,533 | 11,645 | 5,656 | 12,225 | 17,531 | 17,497 | -13% |

| | | | | | | | |
|----------------------------|--------------|---------------|--------------|---------------|---------------|---------------|------------|
| Development Budget | 323 | 741 | 227 | 444 | 1,117 | 1,117 | -30% |
| Economic Governance | 6,872 | 17,393 | 7,577 | 24,738 | 38,919 | 38,919 | 10% |
| Operating Budget | 5,536 | 14,650 | 2,440 | 12,963 | 19,119 | 19,119 | -56% |
| Development Budget | 1,336 | 2,743 | 5,138 | 11,775 | 19,800 | 19,800 | 285% |
| Unclassified | 0 | 0 | 0 | 0 | 5,251 | 0 | - |
| Operating Budget | 0 | 0 | 0 | 0 | 3,944 | 0 | - |
| Development Budget | 0 | 0 | 0 | 0 | 1,307 | 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. 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 third quarter of FY1399 was Afs 102.792 million. This shows an increase of 2% from the same quarter of 1398. Recurrent expenditure increased by 4 percent, while capital expenditure has decreased by 2 percent. Spending on Environmental protection, General Public Services, Health, Social Protection and Defense has increased, whereas spending in all other sections have decreased in the third quarter of FY1399. Overall, total net expenditure in the third quarter has increased as compared to the same period of FY1398. Health sector has the highest spending till the third quarter, which was driven by higher spending on healthcare and medicine purposes due to spread of COVID-19 and the number of COVID-19 patients were increasing during this period.

Table 12. COFOG Expenditure

| In millions of Afghanis | 1398 Q3 | 1398 Q3 YTD | 1398 % Total | 1399 Q3 | 1399 Q3 YTD | 1399 % Total | % Change |
|--------------------------------|---------------|----------------|-----------------|----------------|----------------|-----------------|-----------|
| TOTAL NET EXPENDITURE | 98,530 | 263,543 | 100% | 102,792 | 269,827 | 100.0% | 2% |
| Sale of Land and Buildings | -127 | -142 | 0% | -28 | -121 | 0.0% | -15% |
| TOTAL GROSS EXPENDITURE | 98,657 | 263,685 | 100% | 102,820 | 269,948 | 100.0% | 2% |
| RECURRENT EXPENDITURE | 78,908 | 208,501 | 79% | 79,049 | 216,091 | 80.0% | 4% |
| CAPITAL EXPENDITURE | 19,750 | 55,184 | 21% | 23,771 | 53,856 | 20.0% | -2% |
| General Public Services | 28,304 | 75,151 | 29% | 28,328 | 80,276 | 29.7% | 7% |
| Recurrent Expenditure | 20,836 | 53,983 | 20.5% | 19,595 | 58,867 | 21.8% | 9% |
| Capital Expenditure | 7,468 | 21,168 | 8.0% | 8,732 | 21,409 | 7.9% | 1% |
| Defense | 22,310 | 61,428 | 23% | 25,813 | 63,925 | 23.7% | 4% |
| Recurrent Expenditure | 21,816 | 60,054 | 22.8% | 24,127 | 61,337 | 22.7% | 2% |

| | | | | | | | |
|---|---------------|---------------|------------|---------------|---------------|--------------|-------------|
| Capital Expenditure | 494 | 1,374 | 0.5% | 1,685 | 2,588 | 1.0% | 88% |
| Public Order and Safety | 10,598 | 28,238 | 11% | 8,974 | 26,273 | 9.7% | -7% |
| Recurrent Expenditure | 9,246 | 26,774 | 10.2% | 8,842 | 26,132 | 9.7% | -2% |
| Capital Expenditure | 1,351 | 1,464 | 0.6% | 132 | 141 | 0.1% | -90% |
| Economic Affairs | 13,527 | 39,031 | 15% | 16,310 | 36,722 | 13.6% | -6% |
| Recurrent Expenditure | 5,481 | 13,312 | 5% | 5,871 | 13,242 | 4.9% | -1% |
| Capital Expenditure | 8,046 | 25,719 | 10% | 10,439 | 23,480 | 8.7% | -9% |
| Environmental Protection | 569 | 881 | 0% | 483 | 1,079 | 0.4% | 23% |
| Recurrent Expenditure | 68 | 179 | 0% | 69 | 191 | 0.1% | 7% |
| Capital Expenditure | 501 | 702 | 0% | 414 | 888 | 0.3% | 27% |
| Housing and Communal Amenities | 1,403 | 3,363 | 1% | 1,931 | 3,140 | 1.2% | -7% |
| Recurrent Expenditure | 327 | 949 | 0% | 508 | 1,276 | 0.5% | 35% |
| Capital Expenditure | 1,076 | 2,415 | 1% | 1,423 | 1,863 | 0.7% | -23% |
| Health | 2,399 | 11,065 | 4% | 4,423 | 14,946 | 5.5% | 35% |
| Recurrent Expenditure | 2,294 | 10,427 | 4% | 4,133 | 12,706 | 4.7% | 22% |
| Capital Expenditure | 105 | 638 | 0% | 289 | 2,241 | 0.8% | 251% |
| Recreation, Culture and Religion | 892 | 2,430 | 1% | 880 | 2,122 | 0.8% | -13% |
| Recurrent Expenditure | 796 | 2,174 | 1% | 767 | 1,973 | 0.7% | -9% |
| Capital Expenditure | 96 | 256 | 0% | 114 | 148 | 0.1% | -42% |
| Education | 12,424 | 31,454 | 12% | 10,221 | 29,808 | 11.0% | -5% |
| Recurrent Expenditure | 11,842 | 30,039 | 11% | 9,720 | 28,752 | 10.7% | -4% |
| Capital Expenditure | 582 | 1,414 | 1% | 501 | 1,056 | 0.4% | -25% |
| Social Protection | 6,231 | 10,644 | 4% | 5,458 | 11,656 | 4.3% | 10% |
| Recurrent Expenditure | 6,202 | 10,610 | 4% | 5,417 | 11,615 | 4.3% | 9% |
| Capital Expenditure | 30 | 34 | 0% | 41 | 41 | 0.0% | 22% |

Expenditure Summary by Inputs

Table 13 presents expenditure based on the major Domestic code level in the third quarter of 1399. The highest spending was on compensation of employees section with 64 percent execution rate, while the lowest spending was on Use of Goods and Services, and Interest with 17 percent, and 14 percent execution rate. Spending on most of the codes had increased as compared to the same quarter in 1398. Higher budget expenditure mostly related to spending on healthcare purposes as by the spread of COVID-19, the number of patients were increased and the government allocated more budget in this sector.

Table 13. Expenditure Summary by Input

| In millions of Afghanis | 1398 Q3 | 1398 Q3 YTD | 1399 Budget | 1399 Allocated | 1399 Q3 | 1399 Q3 YTD | % Growth on 1398 | % Budget. |
|--|---------------|----------------|----------------|-------------------|----------------|----------------|---------------------|--------------|
| TOTAL GROSS EXPENDITURES | 97,809 | 261,271 | 519,959 | 512,629 | 102,534 | 269,076 | 3% | 52% |
| Operating Budget | 70,945 | 184,219 | 310,212 | | 66,242 | 183,682 | 0% | 59% |
| Development Budget | 26,864 | 77,052 | 209,747 | | 36,568 | 85,394 | 11% | 41% |
| Discretionary Budget | 12,923 | 35,195 | | | 22,540 | 52,562 | 49% | |
| Non-discretionary Budget | 13,941 | 41,857 | | | 14,028 | 32,832 | -22% | |
| | | | | | | | - | |
| TOTAL NET EXPENDITURES | 97,682 | 261,129 | | | 102,505 | 268,955 | 3% | |
| RECURRENT EXPENDITURES | 78,478 | 206,885 | | | 78,655 | 215,113 | 4% | |
| Compensation of Employees | 50,213 | 138,530 | 210,634 | 210,634 | 48,525 | 135,178 | -2% | 64% |
| Wages and Salaries | 48,589 | 133,883 | | | 47,272 | 131,873 | -2% | |
| Social Benefits | 1,694 | 4,869 | | | 1,393 | 3,590 | -26% | |
| Other Compensation | (71) | (222) | | | (140) | (285) | 28% | |
| Use of Goods and Services | 18,290 | 46,332 | 117,613 | 116,577 | 20,513 | 50,889 | 10% | 17% |
| Travel | 881 | 2,266 | | | 849 | 1,746 | -23% | |
| Food | 1,216 | 2,672 | | | 687 | 2,005 | -25% | |
| Contracted Services | 6,986 | 21,010 | | | 7,389 | 21,569 | 3% | |
| Repairs and Maintenance | 1,632 | 3,205 | | | 2,019 | 3,273 | 2% | |
| Utilities | 1,715 | 3,047 | | | 2,365 | 4,705 | 54% | |
| Fuel | 1,675 | 4,819 | | | 1,882 | 4,630 | -4% | |
| Tools and Materials | 1,394 | 3,244 | | | 1,765 | 4,124 | 27% | |
| Other Use of Goods and Services | 2,791 | 6,069 | | | 3,557 | 8,837 | 46% | |
| Interest | 149 | 430 | 1,958 | 1,958 | 274 | 644 | 50% | 14% |
| Social Transfers | 9,827 | 21,593 | 39,951 | 39,951 | 9,344 | 28,402 | 32% | 23% |
| Subsidies | 350 | 1,050 | | | 210 | 1,055 | 0% | |
| Grants | 74 | 286 | | | 275 | 581 | 103% | |
| <i>Foreign Grants</i> | 72 | 258 | | | 184 | 411 | 59% | |
| <i>Current Grants</i> | 2 | 28 | | | 90 | 169 | 501% | |
| Social Security | 9,138 | 19,566 | | | 8,816 | 25,386 | 30% | |
| Other Social Transfers ¹ | 265 | 691 | | | 42 | 1,380 | 100% | |
| ACQUISITION OF ASSETS | | | | | | | - | |
| Gross Acquisition of NFA | 19,331 | 54,386 | 144,553 | 143,509 | 23,878 | 53,963 | -1% | 17% |
| Net Acquisition of NFA ² | 19,204 | 54,244 | | | 23,850 | 53,842 | -1% | |

| | | | | | | | |
|---|--------|--------|--------------|--------|--------|------|-----------|
| Sale of Land and Buildings ³ | (127) | (142) | | (28) | (121) | -15% | |
| Buildings and Structures | 10,952 | 33,610 | | 18,028 | 38,378 | 14% | |
| Machinery / Equipment | 5,550 | 16,366 | | 4,512 | 9,709 | -41% | |
| Valuables | 0 | 1 | | 1 | 3 | 244% | |
| Land | 304 | 856 | | 280 | 2,140 | 150% | |
| Capital Advance Payments | 2,525 | 3,553 | | 1,057 | 3,734 | 5% | |
| Contingency Fund | - | - | 5,251 | - | - | - | 0% |

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

Despite continual efforts towards self-reliance, Afghanistan remains heavily dependent on grants. The impact of COVID-19 hit hard the economy during the year and international organizations provided sufficient amount of grants to combat the crisis particularly for health sector. The government also borrowed due to the pandemic issue but remained low.

Table 14 shows 1.1 percent decrease in debt stock from the end of the second quarter of FY 1399 to the end of third quarter. Similarly, debt stock has decreased slightly by one percent compared to the same quarter in FY 1398. As per agreement with international partners Afghanistan is going to be self-reliant by the year 2024 this means most of the grants and donations will be replaced by the official borrowings from the International Financial Institutions and increase in the domestic revenue for financing the domestic economy of Afghanistan.

International organizations as listed below, remained the main lenders for Afghanistan. Overall, the provided lower debt during the third quarter of the year. In which, IMF's debt decreased by 14.3 percent as compared to the second quarter of the year. Similarly, Islamic Development Bank debt ratio also decreased slightly by 2.1 percent, while the World Bank's debt ratio to some extent increased by 1.8 percent respectively. Foreign governments' mainly the Saudi Fund increased by 3.2 percent, while Russian Fund slightly declined to 0.2 percent during the third quarter of the year. Overall, foreign governments' debt ratio in the Afghan economy decreased by 8 percent in comparison to the same quarter of last year in which Russian Federation still remains the largest lenders.

Table 14: Government Debt Stock

| All amounts in Million Afs | 1398 Q3 | 1399 Q2 | 1399 Q3 | % Change | |
|--------------------------------------|----------------|----------------|----------------|-------------|---------------|
| | | | | YoY | QoQ |
| EXTERNAL | 164,465 | 165,282 | 163,402 | -1% | -1.1% |
| International Organizations | 86,039 | 93,483 | 91,415 | 6% | -2.2% |
| IMF | 6,247 | 21,547 | 18,474 | -14% | -14.3% |
| World Bank | 26,511 | 25,711 | 26,169 | 2% | 1.8% |
| Islamic Development Bank | 3,721 | 3,170 | 3,103 | -17% | -2.1% |
| Asian Development Bank | 49,429 | 42,938 | 43,555 | -12% | 1.4% |
| Others | 131 | 117 | 114 | -13% | -2.4% |
| Foreign Governments | 78,426 | 71,799 | 71,987 | -8% | 0.3% |
| Russian Federation | 70,087 | 61,180 | 61,065 | -13% | -0.2% |
| Saudi Fund | 5,137 | 5,938 | 6,129 | 19% | 3.2% |
| Others | 3,202 | 4,681 | 4,793 | 50% | 2.4% |
| DOMESTIC | 7,170 | 70 | 167 | -98% | 136.9% |
| Bonds (Non-Tradable) | 7,170 | 70 | 167 | -98% | 136.9% |
| Commercial Banks | 0% | 0% | 0% | - | - |
| TOTAL CENTRAL GOVERNMENT DEBT | 171,635 | 165,352 | 163,569 | -5% | -1.1% |

Fiscal Sustainability

Ensuring fiscal sustainability has become crucial subject and key goal of Ministry of Finance (MoF) to sustain its current spending, tax and other policies in the long run without threatening government solvency or defaulting on some of its liabilities or promised expenditures. Nevertheless, attributable to enormous expenditure pressures and lower revenue growth as percentage of GDP there has been strain in attaining a self-sustainable level of expenditure. Similarly, gradual decline in international donor's grant has attributed to difficulty in achieving self-sustainable level of expenditure.

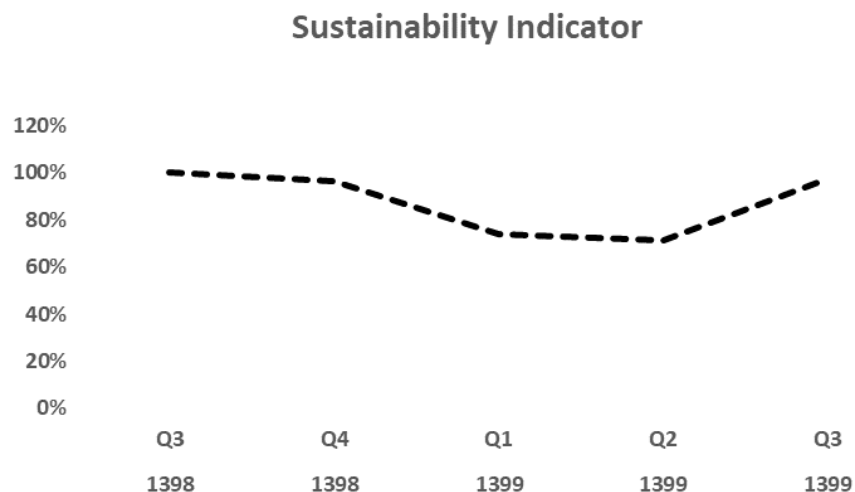
Table 15 shows the fiscal sustainability indicators. Revenue collection for FY 1399 was projected to reach 207 billion but due to outbreak of COVID-19 and pandemic, the revenue target declined significantly to Afs 177 billion. The share of domestic revenue in total revenue collection decreased substantially in the third quarter of FY 1399. Domestic revenue collection decreased from

70 percent in third quarter of FY1398 to 40 percent in third quarter of FY1399. Correspondingly the share of customs in total revenue decreased by 9 percent. On the other hand, the share of grants in total revenue decreased from 47 percent in second quarter to 43 percent in third quarter of FY1399. Operating expenditure to domestic revenue ratio also decreased 13 percent in during the third quarter of FY1399. The ratio of salaries over total expenditures have considerably increased to 47 percent, as it was 43 percent during the second quarter of the year.

Table 15. Fiscal Sustainability

| | 1398 Q3 | 1398 Q4 | 1399 Q1 | 1399 Q2 | 1399 Q3 |
|----------------------------|------------|------------|------------|------------|------------|
| Domestic Revenue/Total | 70% | 65% | 71% | 53% | 40% |
| Customs Revenue/Total | 15% | 9% | 14% | 6% | 9% |
| Grants/Total | 30% | 35% | 29% | 47% | 43% |
| Op. Spending/Dom. Rev. | 168% | 135% | 128% | 178% | 165% |
| Salaries/Total Expenditure | 51% | 37% | 68% | 43% | 47% |
| Interest/Expenditure | 0.5% | 0.4% | 0.8% | 0.4% | 0.5% |
| Financing/Expenditure | -9.6% | -6.5% | -6.2% | -22.1% | 8.0% |

Overall Table 15 indicates considerably decrease in domestic revenue collection in the FY1399 and increase in the international grants compared to the FY1398. Fiscal sustainability depends on strong and stable macroeconomic framework. The Afghan government is committed for mobilization of domestic revenue through bringing reforms in taxation policies, implementing effective tax administration in custom houses and revenue collection agencies and enforcement of measures to collect non-tax revenue through fees and charges to sustain fiscal sustainability. Any decrease in the indicators exacerbates the sustainability.

Figure 3: Fiscal Sustainability Ratio

Fiscal Balance

Table 16 shows that the government financing consists of domestic grants, domestic revenue, borrowing and sale of assets. Revenue including grants declined by 7 percent compared to the same quarter in FY1398. Driven mainly by low donor grants, and less domestic revenue collection due to lower economic activities and high uncertainties in the country. Also the impacts of COVID-19 hit hard the economy and businesses during the year. Whereas recurrent expenditure increased by 4 percent and interest payments increased by 50 percent respectively. Up to third quarter, government run deficit of 64 percent in operating balances. Net acquisition of financial assets also decreased by 97 percent. Similarly, the gap between lending and borrowing, financing and net acquisition of financial liabilities decreased highly during the third quarter of the year.

Table 16: Summary Transactions Affecting Net Worth

| In millions of Afghanis | 1398 Q3 | 1398 Q3 YTD | 1399 Q3 | 1399 Q3 YTD | % Change on 1398 |
|---|------------|----------------|------------|----------------|---------------------|
| TRANSACTIONS AFFECTING NET WORTH | | | | | |
| Revenues including Grants | 86,663 | 249,968 | 93,332 | 232,506 | -7% |
| Expenditures (Recurrent) | 79,048 | 208,491 | 79,522 | 217,548 | 4% |
| Interest | 149 | 430 | 274 | 644 | 50% |

| | | | | | |
|----------------------------------|--------------|---------------|---------------|---------------|-------------|
| Net Operating Balance | 7,615 | 41,476 | 13,810 | 14,958 | -64% |
| Primary Operating Balance | 7,765 | 41,907 | 14,084 | 15,601 | -63% |

TRANSACTIONS IN NONFINANCIAL ASSETS

| | | | | | |
|--|----------------|----------------|----------------|----------------|-------------|
| Net Acquisition of Nonfinancial Assets | 19,635 | 55,071 | 24,169 | 54,985 | 0% |
| Net Lending-Borrowing | -12,020 | -13,594 | -10,358 | -40,027 | 194% |
| Financing | 14,336 | 11,884 | 7,498 | 36,069 | 204% |

TRANSACTIONS IN FINANCIAL ASSETS AND LIABILITIES

| | | | | | |
|--|--------|--------|--------|--------|------|
| Net Acquisition of Financial Assets | 1,687 | -8,249 | -9,849 | -215 | -97% |
| Net Acquisition of Financial Liabilities | 12,649 | 20,133 | 17,347 | 36,284 | 80% |

RETAINED EARNINGS

| | | | | | |
|----------------------|--------------|---------------|---------------|---------------|-------------|
| Discrepancies | 2,316 | -1,710 | -2,860 | -3,958 | 131% |
|----------------------|--------------|---------------|---------------|---------------|-------------|

Table 17 presents the transactions in non-financial assets or property market. Up to third quarter of FY1399, total purchase of non-financial assets has decreased by 1 percent only compared to the same period in FY1398. The large portion of expenditures on capital was on the purchase of land and buildings.

Table 17. Transactions in Non-Financial Assets

| In millions of Afghanis | 1398 Q3 | 1398 Q3 YTD | 1399 Q3 | 1399 Q3 YTD | % Change on 1398 |
|---|---------------|----------------|---------------|----------------|---------------------|
| NET ACQUISITION OF NONFINANCIAL ASSETS | 19,204 | 54,244 | 23,850 | 53,842 | -1% |
| Land and Buildings | 11,128 | 34,324 | 18,280 | 40,397 | 18% |
| Purchase of Land and Buildings | 11,256 | 34,466 | 18,308 | 40,518 | 18% |
| Buildings and Structures | 10,952 | 33,610 | 18,028 | 38,378 | 14% |
| Land | 304 | 856 | 280 | 2,140 | 150% |
| Sale of Land and Buildings | -127 | -142 | -28 | -121 | -15% |
| Sale of State-Owned Enterprises | 0 | 0 | 0 | 0 | - |
| Machinery and Equipment (>50,000) | 5,550 | 16,366 | 4,512 | 9,709 | -41% |
| Valuables | 0 | 1 | 1 | 3 | 244% |
| Other Acquisitions | 2,525 | 3,553 | 1,057 | 3,734 | 5% |
| Capital Advance Payments | 2,525 | 3,553 | 1,057 | 3,734 | 5% |

Annexure

Table 20. Detailed Operating Expenditure

| In millions of Afghanis | Total Operating Expenditures | | | | | Wages | | G+S | | NFA | | Others | |
|--|------------------------------|----------------|--------------|----------------|------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|
| | 1398 Q3 YTD | 1399 | % Change | 1399 Budget | % Budget | 1398 Q3 YTD | 1399 Q3 YTD | 1398 Q3 YTD | 1399 Q3 YTD | 1398 Q3 YTD | 1399 Q3 YTD | 1398 Q3 YTD | 1399 Q3 YTD |
| TOTAL | 185,233 | 185,552 | 0.2% | 310,007 | 60% | 138,600 | 136,607 | 22,690 | 24,596 | 2,144 | 4,716 | 21,799 | 19,632 |
| Total Security | 100,868 | 101,914 | 1.0% | 180,528 | 56% | 86,931 | 84,289 | 10,856 | 14,357 | 1,264 | 2,255 | 1,816 | 1,013 |
| Ministry of Interior Affairs | 36,531 | 35,743 | -2.2% | 66,409 | | 30,145 | 28,080 | 4,015 | 5,214 | 591 | 1,447 | 1,781 | 1,002 |
| Ministry of Defense | 42,811 | 43,959 | 2.7% | 81,454 | | 40,290 | 39,256 | 2,189 | 4,202 | 317 | 501 | 15 | 0 |
| Ministry of Foreign Affairs | 4,536 | 4,514 | -0.5% | 6,416 | | 2,713 | 2,774 | 1,729 | 1,718 | 93 | 22 | 0 | -0 |
| National Security Council | 876 | 2,123 | 142.3% | 3,971 | | 711 | 1,970 | 144 | 139 | 0 | 3 | 20 | 12 |
| Presidential Protective Service | 1,360 | 1,424 | 4.7% | 2,343 | | 1,240 | 1,297 | 119 | 126 | 1 | 0 | 0 | 0 |
| General Directorate of National Security | 14,753 | 14,152 | -4.1% | 19,936 | | 11,832 | 10,912 | 2,659 | 2,958 | 262 | 282 | -0 | 0 |
| Total Governance, Rule of Law and Human Rights | 19,716 | 18,973 | -3.8% | 28,763 | 66% | 14,153 | 14,642 | 5,084 | 3,642 | 333 | 48 | 146 | 641 |
| Administrative Office of the President | 3,465 | 3,001 | -13.4% | 1,886 | | 2,143 | 2,290 | 1,208 | 680 | 41 | 19 | 72 | 12 |
| Meshrano Jirga | 373 | 366 | -1.7% | 560 | | 315 | 323 | 57 | 42 | 0 | 1 | -0 | -0 |
| Wolesi Jirga | 981 | 1,129 | 15.1% | 1,665 | | 909 | 1,051 | 72 | 78 | 0 | 0 | 0 | -0 |
| Supreme Court | 2,732 | 2,849 | 4.3% | 4,248 | | 2,594 | 2,725 | 128 | 122 | 11 | 2 | 0 | -0 |
| Ministry of Justice | 557 | 567 | 1.9% | 934 | | 439 | 492 | 118 | 76 | 0 | 0 | -0 | 0 |
| Administrative Office of the President | 3,465 | 3,001 | -13.4% | 5,611 | | 2,143 | 2,290 | 1,208 | 680 | 41 | 19 | 72 | 12 |
| Ministry of State & Parliamentary Affairs | 125 | 116 | -7.0% | 218 | | 96 | 103 | 26 | 13 | 2 | 0 | 0 | 0 |
| Ministry of Haj & Religious Affairs | 929 | 915 | -1.6% | 1,723 | | 778 | 815 | 149 | 99 | 2 | 1 | 0 | -0 |
| Attorney General Office | 1,971 | 2,198 | 11.5% | 3,174 | | 1,691 | 1,982 | 276 | 215 | 4 | 1 | 0 | 0 |
| Independent Election Commission | 720 | 359 | -50.2% | 657 | | 628 | 320 | 88 | 39 | 2 | 0 | 1 | -0 |
| Independent Administrative Reforms and Civil Service | 416 | 385 | -7.3% | 612 | | 284 | 298 | 101 | 87 | 31 | 0 | 0 | -0 |
| Independent Commission for Overseeing the Implementation of Cons | 57 | 47 | -17.3% | 78 | | 42 | 38 | 15 | 9 | 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 | 2,949 | 3,387 | 14.9% | 5,816 | | 1,393 | 1,420 | 1,369 | 1,349 | 187 | 1 | -0 | 616 |
| Afghanistan Independent Human Rights Commission | 22 | 19 | -10.4% | 62 | | 0 | 5 | 22 | 15 | 0 | 0 | 0 | 0 |

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| | | | | | | | | | | | | | |
|--|---------------|---------------|---------------|---------------|------------|---------------|---------------|--------------|--------------|------------|--------------|-----------|-----------|
| Independent Electoral Complaints Commission | 302 | 278 | -8.1% | 419 | | 230 | 232 | 61 | 41 | 11 | 4 | 0 | 0 |
| State Ministry For Peace | 0 | 267 | - | 819 | | 0 | 195 | 0 | 72 | 0 | 0 | 0 | -0 |
| Executive Directorate and Secretariat of Ministers Council | 654 | 89 | -86.4% | 281 | | 467 | 64 | 186 | 25 | 0 | 0 | 0 | 0 |
| Total Infrastructure and Natural Resources | 3,345 | 4,194 | 25.4% | 6,616 | 63% | 2,089 | 2,003 | 805 | 460 | 451 | 1,731 | -0 | -0 |
| Ministry of Public Works | 681 | 2,039 | 199.6% | 2,749 | | 309 | 332 | 138 | 59 | 234 | 1,648 | 0 | 0 |
| Ministry of Transport | 176 | 141 | -20.2% | 274 | | 131 | 116 | 43 | 25 | 2 | 0 | 0 | 0 |
| Ministry of Communication and Information Technology | 438 | 357 | -18.4% | 558 | | 315 | 296 | 123 | 62 | 0 | 0 | -0 | -0 |
| Ministry of Energy and Water | 583 | 499 | -14.4% | 902 | | 382 | 408 | 165 | 92 | 36 | 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 | 319 | 303 | -5.0% | 636 | | 237 | 262 | 58 | 41 | 24 | 0 | 0 | 0 |
| Civil Aviation Authority | 237 | 254 | 6.9% | 470 | | 182 | 147 | 55 | 42 | 0 | 65 | -0 | 0 |
| Capital Region Independent Development Authority | 190 | 41 | -78.4% | 77 | | 8 | 6 | 30 | 20 | 152 | 14 | 0 | 0 |
| Ministry of Mines and petroleum | 513 | 342 | -33.3% | 588 | | 365 | 269 | 148 | 73 | 0 | 0 | -0 | -0 |
| National Environmental Protection Agency | 168 | 177 | 5.5% | 287 | | 129 | 134 | 37 | 41 | 2 | 2 | 0 | -0 |
| Afghanistan Atomic Energy Commission | 39 | 40 | 1.6% | 75 | | 30 | 34 | 8 | 6 | 0 | 0 | 0 | -0 |
| Kabul Municipality | 0 | 0 | - | 0 | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Total Education | 30,711 | 29,885 | -0 | 44,213 | 1 | 28,183 | 27,933 | 2,481 | 1,922 | 47 | 31 | -0 | -0 |
| Ministry of Education | 25,498 | 23,564 | -7.6% | 34,003 | | 24,255 | 22,679 | 1,203 | 881 | 41 | 5 | -0 | -0 |
| Ministry of Higher Education | 3,977 | 4,160 | 4.6% | 6,611 | | 3,127 | 3,530 | 849 | 629 | 2 | 0 | 0 | 0 |
| Ministry of Information and Culture | 500 | 408 | -18.3% | 607 | | 341 | 313 | 155 | 94 | 3 | 1 | 0 | 0 |
| Afghanistan Academy of Sciences | 176 | 191 | 8.6% | 294 | | 159 | 174 | 17 | 15 | 0 | 3 | -0 | 0 |
| General Directorate of Sports and Fitness | 185 | 145 | -21.6% | 328 | | 60 | 58 | 126 | 74 | 0 | 13 | 0 | -0 |
| Radio and television of Afghanistan | 375 | 357 | -4.8% | 583 | | 242 | 256 | 131 | 99 | 2 | 2 | -0 | 0 |
| Technical and Vocational Education & Training Authority | 0 | 1,031 | - | 1,735 | | 0 | 904 | 0 | 125 | 0 | 2 | 0 | 0 |
| Access To Information Commission | 0 | 29 | - | 53 | | 0 | 19 | 0 | 5 | 0 | 5 | 0 | 0 |
| Total Health | 2,671 | 3,970 | 48.6% | 7,116 | 56% | 1,944 | 2,141 | 724 | 1,828 | 3 | 1 | 0 | -0 |
| Ministry of Public Health | 2,671 | 3,970 | 48.6% | 7,116 | | 1,944 | 2,141 | 724 | 1,828 | 3 | 1 | 0 | -0 |
| Total Agriculture and Rural Development | 1,796 | 1,605 | -10.6% | 2,463 | 65% | 1,467 | 1,388 | 317 | 216 | 13 | 0 | 0 | 0 |

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| | | | | | | | | | | | | | |
|---|---------------|---------------|---------------|---------------|------------|--------------|--------------|--------------|--------------|-----------|------------|---------------|---------------|
| Ministry of Agriculture, Irrigation & Livestock | 901 | 886 | -1.6% | 1,281 | | 790 | 802 | 108 | 84 | 3 | 0 | 0 | 0 |
| Ministry of Counter Narcotics | 141 | 0 | -100.0% | 0 | | 104 | 0 | 37 | 0 | 0 | 0 | -0 | 0 |
| Ministry of Rural Rehabilitation and Development | 393 | 348 | -11.3% | 514 | | 277 | 275 | 106 | 73 | 10 | 0 | 0 | 0 |
| Afghanistan Independent Land Authority | 362 | 371 | 2.5% | 668 | | 296 | 312 | 65 | 59 | 0 | 0 | 0 | 0 |
| Total Social Protection | 11,477 | 12,048 | 5.0% | 17,244 | 70% | 1,327 | 1,421 | 491 | 374 | 15 | 4 | 9,645 | 10,250 |
| Ministry of Frontiers and Tribal Affairs | 286 | 253 | -11.5% | 470 | | 180 | 184 | 106 | 69 | 0 | 0 | -0 | -0 |
| Ministry of Labor Social Affairs Martyrs and Disabled | 10,075 | 11,093 | 10.1% | 15,166 | | 715 | 787 | 236 | 172 | 10 | 4 | 9,115 | 10,129 |
| Ministry of Refugee &Returns | 242 | 253 | 4.6% | 421 | | 183 | 204 | 57 | 50 | 2 | 0 | 0 | 0 |
| Ministry of Women Affairs | 157 | 145 | -7.3% | 248 | | 123 | 118 | 32 | 27 | 2 | 0 | 0 | -0 |
| Afghanistan National Disaster Management Authority | 624 | 216 | -65.4% | 793 | | 62 | 62 | 32 | 33 | 0 | 0 | 530 | 121 |
| Directorate of Kochis | 93 | 88 | -5.1% | 146 | | 65 | 66 | 28 | 23 | 0 | 0 | -0 | -0 |
| Total Economic Gov. and Private Sector Devel't | 14,650 | 12,963 | -11.5% | 19,119 | 68% | 2,507 | 2,791 | 1,932 | 1,797 | 19 | 647 | 10,192 | 7,728 |
| Ministry of Finance | 13,675 | 11,773 | -13.9% | 16,760 | | 1,824 | 1,892 | 1,656 | 1,509 | 2 | 643 | 10,192 | 7,728 |
| Ministry of Commerce and Industry | 421 | 349 | -17.3% | 578 | | 263 | 265 | 158 | 84 | 0 | 0 | 0 | 0 |
| Ministry of Economy | 223 | 200 | -10.1% | 298 | | 157 | 155 | 51 | 45 | 16 | 0 | 0 | -0 |
| Supreme and Audit office | 124 | 130 | 5.1% | 229 | | 94 | 110 | 30 | 20 | 0 | 0 | 0 | -0 |
| Central Statistics organization | 147 | 451 | 206.7% | 1,145 | | 124 | 327 | 23 | 121 | 0 | 3 | -0 | -0 |
| Micro Finance Investment Support Facility for Afghanistan | 0 | 0 | - | 0 | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Afghanistan National Standard Authority | 60 | 60 | 0.4% | 109 | | 46 | 42 | 14 | 18 | 0 | 0 | -0 | 0 |
| Total Unclassified | 0 | 0 | - | 3,944 | 0% | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Contingency | 0 | 0 | - | 3,944 | | 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 18a. Detailed Ministry Expenditure

| In millions of Afghanis | 1398 | | 1399 | | 1399 | 1399 | % Alloc. | % Increase |
|--|---------------|----------------|----------------|----------------|----------------|----------------|------------|-------------|
| | Q3 | Q3 YTD | Q3 | Q3 YTD | Budget | Allocated | | |
| TOTAL GROSS EXPENDITURES | 97,809 | 261,271 | 102,534 | 269,076 | 514,708 | 512,629 | 52% | 3% |
| Operating Budget | 70,945 | 184,219 | 65,966 | 183,682 | 310,212 | 306,234 | 60% | 0% |
| Development Budget | 26,864 | 77,052 | 36,568 | 85,394 | 209,747 | 206,396 | 41% | 11% |
| Ministry of Interior Affairs | 13,265 | 36,821 | 13,017 | 35,972 | 66,828 | 66,828 | 54% | -2% |
| Operating Budget | 13,092 | 36,531 | 12,876 | 35,743 | 66,409 | 66,409 | 54% | -2% |
| Development Budget | 173 | 290 | 141 | 229 | 419 | 419 | 55% | -21% |
| Ministry of Defense | 15,782 | 42,824 | 18,122 | 43,968 | 81,491 | 81,491 | 54% | 3% |
| Operating Budget | 15,770 | 42,811 | 18,115 | 43,959 | 81,454 | 81,454 | 54% | 3% |
| Development Budget | 12 | 12 | 7 | 9 | 37 | 37 | 23% | -30% |
| Ministry of Foreign Affairs | 1,617 | 4,967 | 1,772 | 5,125 | 7,506 | 7,506 | 68% | 3% |
| Operating Budget | 1,582 | 4,536 | 1,488 | 4,514 | 6,416 | 6,416 | 70% | 0% |
| Development Budget | 34 | 431 | 285 | 612 | 1,090 | 1,090 | 56% | 42% |
| National Security Council | 321 | 876 | 975 | 2,123 | 3,971 | 3,971 | 53% | 142% |
| Operating Budget | 321 | 876 | 975 | 2,123 | 3,971 | 3,971 | 53% | 142% |
| Development Budget | 0 | 0 | 0 | 0 | 0 | 0 | | - |
| Presidential Protective Service | 514 | 1,387 | 538 | 1,425 | 2,511 | 2,511 | 57% | 3% |
| Operating Budget | 491 | 1,360 | 538 | 1,424 | 2,343 | 2,343 | 61% | 5% |
| Development Budget | 23 | 27 | 0 | 1 | 168 | 168 | 1% | -95% |
| General Directorate of National Security | 5,421 | 14,809 | 4,739 | 14,180 | 20,046 | 20,046 | 71% | -4% |
| Operating Budget | 5,388 | 14,753 | 4,727 | 14,152 | 19,936 | 19,936 | 71% | -4% |
| Development Budget | 34 | 56 | 12 | 28 | 110 | 110 | 25% | -50% |
| Total Security | 36,919 | 101,683 | 39,162 | 102,792 | 182,354 | 182,354 | 56% | 1% |
| Operating Budget | 36,644 | 100,868 | 38,718 | 101,914 | 180,528 | 180,528 | 56% | 1% |
| Development Budget | 276 | 816 | 444 | 878 | 1,825 | 1,825 | 48% | 8% |
| Office of the Chief of staff to the president | 821 | 2,160 | 226 | 983 | 1,886 | 1,886 | 52% | -55% |
| Operating Budget | 821 | 2,160 | 226 | 983 | 1,886 | 1,886 | 52% | -55% |
| Development Budget | 0 | 0 | 0 | 0 | 0 | 0 | - | - |
| Administrative Office of the President | 3,315 | 8,032 | 1,601 | 8,104 | 18,800 | 18,658 | 43% | 1% |
| Operating Budget | 1,511 | 3,465 | 1,447 | 3,001 | 5,611 | 5,611 | 53% | -13% |

| | | | | | | | | |
|---|------------|--------------|------------|--------------|--------------|--------------|------------|--------------|
| Development Budget | 1,804 | 4,567 | 154 | 5,103 | 13,188 | 13,046 | 39% | 12% |
| Wolesi Jirga | 396 | 981 | 361 | 1,129 | 1,681 | 1,681 | 67% | 15% |
| Operating Budget | 396 | 981 | 361 | 1,129 | 1,665 | 1,665 | 68% | 15% |
| Development Budget | 0 | 0 | 0 | 0 | 16 | 16 | 0% | - |
| Meshrano Jirga | 133 | 373 | 136 | 374 | 568 | 568 | 66% | 0% |
| Operating Budget | 133 | 373 | 128 | 366 | 560 | 560 | 65% | -2% |
| Development Budget | 0 | 0 | 7 | 7 | 8 | 8 | 98% | - |
| Supreme Court | 930 | 2,739 | 957 | 2,851 | 4,262 | 4,262 | 67% | 4% |
| Operating Budget | 929 | 2,732 | 955 | 2,849 | 4,248 | 4,248 | 67% | 4% |
| Development Budget | 1 | 7 | 2 | 2 | 13 | 13 | 15% | -71% |
| Ministry of Justice | 252 | 627 | 243 | 593 | 999 | 999 | 59% | -5% |
| Operating Budget | 210 | 557 | 230 | 567 | 934 | 934 | 61% | 2% |
| Development Budget | 42 | 71 | 12 | 26 | 65 | 65 | 39% | -64% |
| Executive Directorate and Secretariat of Ministers Council | 272 | 831 | -5 | 128 | 383 | 383 | 33% | -85% |
| Operating Budget | 215 | 654 | -5 | 89 | 281 | 281 | 32% | -86% |
| Development Budget | 58 | 177 | 0 | 39 | 102 | 102 | 38% | -78% |
| Ministry of State & Parliamentary Affairs | 47 | 137 | 44 | 120 | 238 | 238 | 50% | -12% |
| Operating Budget | 44 | 125 | 44 | 116 | 218 | 218 | 53% | -7% |
| Development Budget | 4 | 12 | 0 | 4 | 20 | 20 | 18% | -70% |
| Ministry of Haj & Religious Affairs | 380 | 1,105 | 400 | 986 | 2,013 | 2,013 | 49% | -11% |
| Operating Budget | 320 | 929 | 353 | 915 | 1,723 | 1,723 | 53% | -2% |
| Development Budget | 60 | 176 | 47 | 72 | 290 | 290 | 25% | -59% |
| Attorney General Office | 716 | 2,018 | 785 | 2,199 | 3,175 | 3,175 | 69% | 9% |
| Operating Budget | 703 | 1,971 | 784 | 2,198 | 3,174 | 3,174 | 69% | 11% |
| Development Budget | 14 | 47 | 1 | 1 | 1 | 1 | 78% | -98% |
| State Ministry For Peace | 0 | 0 | 125 | 267 | 819 | 819 | 33% | - |
| Operating Budget | 0 | 0 | 125 | 267 | 819 | 819 | 33% | - |
| Development Budget | 0 | 0 | 0 | 0 | 0 | 0 | - | - |
| Independent Administrative Reforms and Civil Service | 401 | 1,131 | 368 | 954 | 1,657 | 1,657 | 58% | -16% |
| Operating Budget | 152 | 416 | 145 | 385 | 612 | 612 | 63% | -7% |
| Development Budget | 249 | 715 | 223 | 569 | 1,045 | 1,045 | 54% | -20% |
| Afghanistan Central Civil Registration Authority | 242 | 544 | 0 | 0 | 0 | 0 | - | -100% |
| Operating Budget | 112 | 235 | 0 | 0 | 0 | 0 | - | -100% |

| | | | | | | | | |
|---|---------------|---------------|---------------|---------------|---------------|---------------|------------|-------------|
| Development Budget | 130 | 309 | 0 | 0 | 0 | 0 | - | -100% |
| Independent Commission for Overseeing the Implementation of Cons | 21 | 57 | 20 | 47 | 78 | 78 | 60% | -17% |
| Operating Budget | 21 | 57 | 20 | 47 | 78 | 78 | 60% | -17% |
| Development Budget | 0 | 0 | 0 | 0 | 0 | 0 | - | - |
| Independent Directorate of Local Governance | 2,190 | 4,798 | 2,891 | 8,096 | 17,614 | 16,556 | 49% | 69% |
| Operating Budget | 1,174 | 2,949 | 1,101 | 3,387 | 5,816 | 5,816 | 58% | 15% |
| Development Budget | 1,016 | 1,849 | 1,791 | 4,708 | 11,798 | 10,740 | 44% | 155% |
| Afghanistan Independent Human Rights Commission | 11 | 32 | 11 | 19 | 68 | 68 | 29% | -38% |
| Operating Budget | 6 | 22 | 11 | 19 | 62 | 62 | 31% | -10% |
| Development Budget | 5 | 10 | 0 | 0 | 6 | 6 | 0% | -100% |
| Independent Electoral Complaints Commission | 141.62 | 302.12 | 102.26 | 277.72 | 419 | 419 | 66% | -8% |
| Operating Budget | 141.62 | 302.12 | 102.26 | 277.72 | 419 | 419 | 66% | -8% |
| Development Budget | 0.00 | 0.00 | 0.00 | 0.00 | 0 | 0 | - | - |
| Independent Election Commission | 411.84 | 719.73 | 129.77 | 358.68 | 657 | 657 | 55% | -50% |
| Operating Budget | 411.84 | 719.73 | 129.77 | 358.68 | 657 | 657 | 55% | -50% |
| Development Budget | 0.00 | 0.00 | 0.00 | 0.00 | 0 | 0 | 0% | - |
| Total Governance, Rule of Law and Human Rights | 10,682 | 26,586 | 8,394 | 27,485 | 55,316 | 54,115 | 51% | 3% |
| Operating Budget | 7,300 | 18,647 | 6,156 | 16,955 | 28,763 | 28,763 | 59% | -9% |
| Development Budget | 3,382 | 7,939 | 2,238 | 10,530 | 26,553 | 25,352 | 42% | 33% |

Table 18b. Detailed Ministry Expenditure

| (In millions of Afghanis) | 1398 | | 1399 | | 1399 | | 1399 | |
|---|--------------|---------------|--------------|---------------|---------------|---------------|------------|-------------|
| | Q3 YTD | | Q3 YTD | | Budget | Allocated | % Alloc. | %Change |
| Ministry of Public Works | 4,590 | 10,360 | 4,509 | 10,829 | 24,237 | 24,237 | 45% | 5% |
| Operating Budget | 196 | 681 | 208 | 2,039 | 2,749 | 2,749 | 74% | 200% |
| Development Budget | 4,394 | 9,679 | 4,301 | 8,790 | 21,489 | 21,489 | 41% | -9% |
| Ministry of Transport | 75 | 199 | 50 | 142 | 304 | 304 | 47% | -29% |
| Operating Budget | 66 | 176 | 49 | 141 | 274 | 274 | 51% | -20% |
| Development Budget | 9 | 23 | 1 | 1 | 30 | 30 | 5% | -94% |
| Ministry of Communication and Information Technology | 253 | 705 | 238 | 543 | 2,361 | 2,361 | 23% | -23% |
| Operating Budget | 168 | 438 | 135 | 357 | 558 | 558 | 64% | -18% |
| Development Budget | 86 | 267 | 103 | 186 | 1,803 | 1,803 | 10% | -30% |

| | | | | | | | | |
|---|---------------|---------------|---------------|---------------|---------------|---------------|------------|-------------|
| Ministry of Energy and Water | 1,896 | 6,581 | 2,364 | 5,473 | 11,818 | 11,818 | 46% | -17% |
| Operating Budget | 227 | 583 | 165 | 499 | 902 | 902 | 55% | -14% |
| Development Budget | 1,669 | 5,997 | 2,200 | 4,974 | 10,916 | 10,916 | 46% | -17% |
| Urban Water Supply and Canalization Corporation | 77 | 415 | 127 | 475 | 750 | 750 | 63% | 14% |
| Operating Budget | 0 | 0 | 0 | 0 | 0 | 0 | - | - |
| Development Budget | 77 | 415 | 127 | 475 | 750 | 750 | 63% | 14% |
| Da Afghanistan Brishna Shirkat | 4,110 | 11,610 | 2,559 | 5,421 | 20,793 | 20,793 | 26% | -53% |
| Operating Budget | 0 | 0 | 0 | 0 | 0 | 0 | - | - |
| Development Budget | 4,110 | 11,610 | 2,559 | 5,421 | 20,793 | 20,793 | 26% | -53% |
| Ministry of Urban development and Housing | 1,162 | 2,983 | 1,666 | 2,707 | 5,964 | 5,964 | 45% | -9% |
| Operating Budget | 114 | 319 | 100 | 303 | 636 | 636 | 48% | -5% |
| Development Budget | 1,048 | 2,664 | 1,567 | 2,404 | 5,329 | 5,329 | 45% | -10% |
| Civil Aviation Authority | 1,084 | 2,794 | 1,042 | 4,589 | 8,451 | 8,451 | 54% | 64% |
| Operating Budget | 79 | 237 | 73 | 254 | 470 | 470 | 54% | 7% |
| Development Budget | 1,005 | 2,557 | 969 | 4,335 | 7,981 | 7,981 | 54% | 70% |
| Capital Region Independent Development Authority | 325 | 887 | 177 | 426 | 1,172 | 1,172 | 36% | -52% |
| Operating Budget | 113 | 190 | 9 | 41 | 77 | 77 | 53% | -78% |
| Development Budget | 212 | 697 | 167 | 385 | 1,095 | 1,095 | 35% | -45% |
| Ministry of Mines and petroleum | 456 | 939 | 558 | 1,105 | 2,484 | 2,484 | 44% | 18% |
| Operating Budget | 166 | 513 | 119 | 342 | 588 | 588 | 58% | -33% |
| Development Budget | 291 | 426 | 439 | 763 | 1,896 | 1,896 | 40% | 79% |
| Afghanistan Railway Authority | 43 | 1,163 | 1,247 | 1,835 | 4,189 | 4,189 | 44% | 58% |
| Operating Budget | 24 | 54 | 113 | 148 | 205 | 205 | 72% | 172% |
| Development Budget | 20 | 1,109 | 1,134 | 1,687 | 3,984 | 3,984 | 42% | 52% |
| Afghanistan Atomic Energy Commission | 12 | 39 | 15 | 40 | 121 | 121 | 33% | 2% |
| Operating Budget | 12 | 39 | 15 | 40 | 75 | 75 | 53% | 2% |
| Development Budget | 0 | 0 | 0 | 0 | 46 | 46 | 0% | - |
| Kabul Municipality | 846 | 1,391 | 480 | 936 | 6,729 | 6,729 | 14% | -33% |
| Operating Budget | 0 | 0 | 0 | 0 | 0 | 0 | - | - |
| Development Budget | 846 | 1,391 | 480 | 936 | 6,729 | 6,729 | 14% | -33% |
| Total Infrastructure and Natural Resources | 14,931 | 40,066 | 15,032 | 34,522 | 89,374 | 89,374 | 39% | -14% |
| Operating Budget | 1,164 | 3,231 | 986 | 4,165 | 6,534 | 6,534 | 64% | 29% |
| Development Budget | 13,767 | 36,835 | 14,046 | 30,357 | 82,840 | 82,840 | 37% | -18% |

| | | | | | | | | |
|--|---------------|---------------|---------------|---------------|---------------|---------------|------------|-------------|
| Ministry of Education | 10,475 | 26,868 | 8,496 | 24,984 | 37,298 | 37,298 | 67% | -7% |
| Operating Budget | 9,883 | 25,498 | 7,969 | 23,564 | 34,003 | 34,003 | 69% | -8% |
| Development Budget | 592 | 1,370 | 527 | 1,420 | 3,295 | 3,295 | 43% | 4% |
| Ministry of Higher Education | 1,927 | 4,526 | 1,707 | 4,773 | 8,261 | 8,261 | 58% | 5% |
| Operating Budget | 1,670 | 3,977 | 1,351 | 4,160 | 6,611 | 6,611 | 63% | 5% |
| Development Budget | 257 | 549 | 356 | 613 | 1,650 | 1,650 | 37% | 12% |
| Ministry of Information and Culture | 258 | 657 | 254 | 551 | 887 | 887 | 62% | -16% |
| Operating Budget | 202 | 500 | 154 | 408 | 607 | 607 | 67% | -18% |
| Development Budget | 56 | 157 | 99 | 143 | 280 | 280 | 51% | -9% |
| Access To Information Commission | 0 | 0 | 13 | 29 | 53 | 53 | 55% | - |
| Operating Budget | 0 | 0 | 13 | 29 | 53 | 53 | 55% | - |
| Development Budget | 0 | 0 | 0 | 0 | 0 | 0 | - | - |
| Afghanistan Academy of Sciences | 70 | 184 | 75 | 196 | 337 | 337 | 58% | 6% |
| Operating Budget | 62 | 176 | 70 | 191 | 294 | 294 | 65% | 9% |
| Development Budget | 8 | 9 | 5 | 5 | 43 | 43 | 12% | -40% |
| General Directorate of Sports and Fitness | 70 | 235 | 84 | 156 | 391 | 391 | 40% | -33% |
| Operating Budget | 61 | 185 | 74 | 145 | 328 | 328 | 44% | -22% |
| Development Budget | 9 | 50 | 11 | 11 | 63 | 63 | 18% | -77% |
| Technical and Vocational Education & Training Authority | 0 | 0 | 493 | 1,173 | 2,026 | 2,026 | 58% | - |
| Operating Budget | 0 | 0 | 410 | 1,031 | 1,735 | 1,735 | 59% | - |
| Development Budget | 0 | 0 | 82 | 141 | 291 | 291 | 49% | - |
| Radio and television of Afghanistan | 183 | 431 | 141 | 426 | 866 | 866 | 49% | -1% |
| Operating Budget | 164 | 375 | 127 | 357 | 583 | 583 | 61% | -5% |
| Development Budget | 19 | 56 | 14 | 69 | 283 | 283 | 24% | 22% |
| Total Education | 12,984 | 32,902 | 11,263 | 32,287 | 50,119 | 50,119 | 64% | -2% |
| Operating Budget | 12,043 | 30,711 | 10,169 | 29,885 | 44,213 | 44,213 | 68% | -3% |
| Development Budget | 941 | 2,191 | 1,094 | 2,402 | 5,906 | 5,906 | 41% | 10% |
| Ministry of Public Health | 2,375 | 11,000 | 4,416 | 14,934 | 32,160 | 31,316 | 48% | 36% |
| Operating Budget | 1,086 | 2,671 | 1,261 | 3,970 | 7,116 | 7,115 | 56% | 49% |
| Development Budget | 1,288 | 8,329 | 3,155 | 10,964 | 25,045 | 24,201 | 45% | 32% |
| Total Public Health | 2,375 | 11,000 | 4,416 | 14,934 | 32,160 | 31,316 | 48% | 36% |
| Operating Budget | 1,086 | 2,671 | 1,261 | 3,970 | 7,116 | 7,115 | 56% | 49% |
| Development Budget | 1,288 | 8,329 | 3,155 | 10,964 | 25,045 | 24,201 | 45% | 32% |

Table 18c. Detailed Ministry Expenditure

| (In millions of Afghanis) | | 1398 Q3 YTD | | 1399 Q3 YTD | 1399 Budget | 1399 Allocated | % Alloc. | %Change |
|--|--------------|----------------|---------------|----------------|----------------|-------------------|------------|--------------|
| Ministry of Agriculture, Irrigation & Livestock | 2,184 | 4,912 | 4,876 | 6,875 | 15,363 | 15,363 | 45% | 40% |
| Operating Budget | 307 | 901 | 326 | 886 | 1,281 | 1,281 | 69% | -2% |
| Development Budget | 1,877 | 4,012 | 4,550 | 5,989 | 14,081 | 14,081 | 43% | 49% |
| Ministry of Counter Narcotics | 50 | 187 | 0 | 0 | 0 | 0 | - | -100% |
| Operating Budget | 46 | 141 | 0 | 0 | 0 | 0 | - | -100% |
| Development Budget | 4 | 46 | 0 | 0 | 0 | 0 | - | -100% |
| Ministry of Rural Rehabilitation and Development | 3,685 | 13,479 | 5,650 | 12,148 | 31,016 | 31,016 | 39% | -10% |
| Operating Budget | 151 | 393 | 120 | 348 | 514 | 514 | 68% | -11% |
| Development Budget | 3,534 | 13,086 | 5,530 | 11,800 | 30,502 | 30,502 | 39% | -10% |
| Afghanistan Independent Land Authority | 271 | 676 | 280 | 625 | 1,440 | 1,440 | 43% | -8% |
| Operating Budget | 135 | 362 | 134 | 371 | 668 | 668 | 55% | 3% |
| Development Budget | 136 | 314 | 146 | 254 | 772 | 772 | | -19% |
| Total Agriculture and Rural Development | 6,190 | 19,254 | 10,807 | 19,648 | 47,818 | 47,818 | 41% | 2% |
| Operating Budget | 639 | 1,796 | 580 | 1,605 | 2,463 | 2,463 | 65% | -11% |
| Development Budget | 5,551 | 17,458 | 10,227 | 18,043 | 45,355 | 45,355 | 40% | 3% |
| Ministry of Frontiers and Tribal Affairs | 126 | 323 | 107 | 275 | 546 | 546 | 50% | -15% |
| Operating Budget | 113 | 286 | 97 | 253 | 470 | 470 | 54% | -12% |
| Development Budget | 13 | 37 | 10 | 22 | 76 | 76 | 29% | -41% |
| Ministry of Labor Social Affairs Martyrs and Disabled | 6,065 | 10,333 | 5,355 | 11,302 | 15,528 | 15,528 | 73% | 9% |
| Operating Budget | 6,002 | 10,075 | 5,194 | 11,093 | 15,166 | 15,166 | 73% | 10% |
| Development Budget | 63 | 258 | 161 | 210 | 362 | 362 | 58% | -19% |
| Ministry of Refugee & Returns | 286 | 586 | 146 | 401 | 866 | 866 | 46% | -32% |
| Operating Budget | 91 | 242 | 110 | 253 | 421 | 421 | 60% | 5% |
| Development Budget | 195 | 344 | 36 | 148 | 445 | 445 | 33% | -57% |
| Ministry of Women Affairs | 75 | 191 | 60 | 168 | 306 | 306 | 55% | -12% |
| Operating Budget | 63 | 157 | 52 | 145 | 248 | 248 | 59% | -7% |
| Development Budget | 12 | 35 | 8 | 23 | 59 | 59 | 39% | -34% |
| National Environmental Protection Agency | 97 | 214 | 69 | 193 | 378 | 378 | 51% | -10% |
| Operating Budget | 61 | 168 | 66 | 177 | 287 | 287 | 62% | 6% |
| Development Budget | 36 | 46 | 3 | 16 | 91 | 91 | 18% | -65% |

| | | | | | | | | |
|--|-----------------|------------------|-----------------|------------------|------------------|------------------|------------|-------------|
| Afghanistan National Disaster Management Authority | 169 | 624 | 107 | 225 | 841 | 807 | 28% | -64% |
| Operating Budget | 169 | 624 | 103 | 216 | 793 | 759 | 28% | -65% |
| Development Budget | 0 | 0 | 5 | 9 | 47 | 47 | 20% | - |
| Directorate of Kochis | 39 | 114 | 40 | 104 | 183 | 183 | 57% | -8% |
| Operating Budget | 34 | 93 | 35 | 88 | 146 | 146 | 60% | -5% |
| Development Budget | 4 | 21 | 4 | 16 | 37 | 37 | 43% | -23% |
| Total Social Protection | 6,856 | 12,386 | 5,883 | 12,670 | 18,648 | 18,614 | 68% | 2% |
| Operating Budget | 6,533 | 11,645 | 5,656 | 12,225 | 17,531 | 17,497 | 70% | 5% |
| Development Budget | 323 | 741 | 227 | 444 | 1,117 | 1,117 | 40% | -40% |
| Ministry of Finance | 5,970 | 15,594 | 6,600 | 22,695 | 33,293 | 33,293 | 68% | 46% |
| Operating Budget | 5,170 | 13,675 | 1,963 | 11,773 | 16,760 | 16,760 | 70% | -14% |
| Development Budget | 801 | 1,919 | 4,637 | 10,923 | 16,533 | 16,533 | 66% | 469% |
| Ministry of Commerce and Industry | 179 | 475 | 167 | 418 | 859 | 859 | 49% | -12% |
| Operating Budget | 163 | 421 | 133 | 349 | 578 | 578 | 60% | -17% |
| Development Budget | 16 | 53 | 34 | 70 | 281 | 281 | 25% | 30% |
| Ministry of Economy | 147 | 444 | 154 | 397 | 844 | 844 | 47% | -11% |
| Operating Budget | 75 | 223 | 70 | 200 | 298 | 298 | 67% | -10% |
| Development Budget | 71 | 221 | 84 | 196 | 545 | 545 | 36% | -11% |
| Supreme and Audit office | 66 | 166 | 69 | 177 | 553 | 553 | 32% | 6% |
| Operating Budget | 46 | 124 | 52 | 130 | 229 | 229 | 57% | 5% |
| Development Budget | 21 | 43 | 16 | 47 | 324 | 324 | 14% | 9% |
| Central Statistics organization | 394 | 551 | 334 | 757 | 2,820 | 2,820 | 27% | 37% |
| Operating Budget | 56 | 147 | 201 | 451 | 1,145 | 1,145 | 39% | 207% |
| Development Budget | 339 | 404 | 134 | 306 | 1,675 | 1,675 | 18% | -24% |
| Micro Finance Investment Support Facility for Afghanistan | 103 | 103 | 234 | 234 | 431 | 431 | 54% | 126% |
| Operating Budget | 0 | 0 | 0 | 0 | 0 | 0 | - | - |
| Development Budget | 103 | 103 | 234 | 234 | 431 | 431 | 54% | 126% |
| Afghanistan National Standard Authority | 12 | 60 | 20 | 60 | 120 | 120 | 50% | 0% |
| Operating Budget | 26 | 60 | 20 | 60 | 109 | 109 | 55% | 0% |
| Development Budget | -15 | 0 | 0 | 0 | 11 | 11 | 0% | - |
| Total Economic Gov. and Private Sector Devel't | 6,871.66 | 17,393.27 | 7,577.38 | 24,737.61 | 38,919.42 | 38,919.42 | 64% | 42% |
| Operating Budget | 5,535.73 | 14,650.26 | 2,439.64 | 12,962.81 | 19,119.36 | 19,119.36 | 68% | -12% |

| | | | | | | | | |
|-----------------------------|----------|----------|----------|-----------|-----------|-----------|-----|------|
| Development Budget | 1,335.93 | 2,743.01 | 5,137.74 | 11,774.80 | 19,800.06 | 19,800.06 | 59% | 329% |
| Unallocated Reserves | 0 | 0 | 0 | 0 | 0 | 0 | - | - |
| Operating Budget | 0 | 0 | 0 | 0 | 0 | 0 | - | - |
| Development Budget | 0 | 0 | 0 | 0 | 0 | 0 | - | - |
| Unspecified | 0 | 0 | 0 | 0 | 0 | 0 | - | - |
| code 90 | 0 | 0 | 0 | 0 | 3,944 | 0 | - | - |
| code 91 | 0 | 0 | 0 | 0 | 1,307 | 0 | - | - |
| Total Unclassified | 0 | 0 | 0 | 0 | 0 | 0 | - | - |
| Operating Budget | - | - | - | - | 3,944 | - | - | - |
| Development Budget | - | - | - | - | 1,307 | - | - | - |

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